Facilitating Gender Audit

A Guide for Auditors, Trainers and Researchers

UN WOMEN

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Foreword

It gives me immense pleasure to know that Fiscal Policy Institute, in partnership with UN Women, has successfully completed the second phase of the project, '*Facilitating Gender Audit*'. The outcome of this project is published now as 'A Guide for Auditors, Trainers and Researchers'.

In my opinion, this is another pioneering step towards Gender Budgeting which was first introduced in Govt. of Karnataka in 2007-08 pursuant to Ashok Lahiri Committee Report. In the first phase of this project, '*Gender Audits: Reinforcing the Missing Link in Gender Responsive Budgeting*', the ground work to evolve the required Gender Audit tools was prepared. Now, with the second phase, the cycle is completed as it covers the whole gamut of budgetary planning to audit.

I am quite hopeful that this guide that has been prepared meticulously in consultation with various stakeholders and academics and which is tested in field, will strengthen the policy initiatives of the government to achieve the larger goal of gender equity. This initiative shall further institutionalise the concept of Gender Budgeting by realistic and objective assessment of the effectiveness of the programmes meant for gender equality and women empowerment.

I thank UN Women for sponsoring and supporting this project and congratulate Fiscal Policy Institute for completing the project as envisaged in the project scope. I do hope that the content of this publication shall be shared widely and critically so that it can be further finetuned for furtherance of the cause of gender equity and justice.

(I.S.N PRASAD)
Additional Chief Secretary,
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Foreword

Instituting fiscal accountability across stages and levels of planning, from budgeting to audit is critical for equitable and inclusive development. UN Women has worked extensively with Governments globally and in India towards engendering the processes of planning. This partnership has resulted in various Government policies and processes being more responsive to the varied needs of people. A 'Planning to Audit' approach forms the bedrock of equitable and inclusive development. This Gender Audit tool developed under the partnership of UN Women and Fiscal Policy Institute, Government of Karnataka, is an important step in this direction.

It is hoped that the tool would be used to guide the design and implementation of development interventions, considering the varied needs and requirements of women and girls, especially those at the last mile, and addressing the issues of multiple intersectionality at play on the ground.

The tool is expected to provide ministries, departments and programmes performance indicators and gender markers, enabling policymakers to identify the ways in which policies and budgets are impacting women, leading to better planning and strategizing for inclusive development. Usage of the tool will help generate key sex-disaggregated data, addressing the critical challenge of data gaps at present. The data will also provide useful indicators for departments to understand the efficacy and impact of their work.

Gender Responsive Audit is a remarkable step further in engendering the planning and budgetary processes and thereby positively impacting socio-economic development. The tool would yield maximum benefit when it is applied to different sectors and levels of governance, ensuring sustenance in delivering inclusive and responsive implementation. It is my sincere hope that the tool gets widely embedded in the institutional mechanisms across the government machinery, resulting in deeper systemic commitment towards ensuring gender responsiveness in governance.

Nishtha Satyam
Deputy Country Representative
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Foreword

Fiscal Policy Institute feels privileged to bring out this Gender Audit Guide. The Gender Budget Cell at FPI has been actively engaged with Gender Budgeting in Karnataka Govt. since 2007. The successful completion of the second phase of the project 'Facilitating Gender Audit' culminating in this publication has enriched our understanding of the various multidimensional issues involved and move ahead to the stage of Gender Audit. Our approach may be different from other approaches; hence, our methodology and framework are open to critical analysis to further strengthen and institutionalise gender budgeting & auditing in the Government.

FPI is grateful to UN Women for sponsoring this project as well as for active association and involvement of its representatives from time to time during this project.

I am personally thankful to the members of the Technical Advisory Committee to steer this project forward. Since Gender Audit is a new area, evolving an appropriate methodological approach, identifying performance indicators & Gender markers and developing a comprehensive Guideline, Toolkit and Trainers' Manual, have been an onerous task. This handbook has been prepared keeping the 'users' and 'ease of use' in view.

I sincerely believe that this publication on Gender Audit will serve as a necessary and effective tool to institutionalise Gender Equity in the budgeting process and also to assess the outcome objectively and systematically through Gender Lense.

(Sujit Kumar Chowdhury)
Director, FPI

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List of Abbreviations and Acronyms

ACS	Additional Chief Secretary
AH &VD	Animal Husbandry and Veterinary Services Department
AHP	Affordable Housing in Partnership
AIDS	Acquired Immune Deficiency Syndrome
APL	Above Poverty Line
ASHA	Accredited Social Health Activist
AYUSH	Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy
BAMS	Bachelor of Ayurvedic Medicine and Surgery
BI	Beneficiary Interview.
BMI	Body Mass Index
BO	Beneficiaries Oriented Schemes
BPL	Below Poverty Line
BSUP	Basic Services to Urban Poor
CAG	Comptroller and Auditor General of India
CAO	Chief Accounts Officer
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CSMC	The Sanctioning & Monitoring Committee
DAC	Development Assistance Committee
DAWN	Development Alternatives with Women for a New Era
DBT	Direct Benefit Transfer
DGT	Directorate General of Training
DPR	Detailed Project Report

DPU	Developing Planning Unit
DQM	District Quality Monitors
DSR	Departmental Schedule of Rates
DTP	Desktop Publishing
DWCD	Department of Woman & Child Development
EDP	Entrepreneurship Development Programmes
FD	Finance Department
FGD	Focus Group Discussions
FPAC	Fiscal Policy Analysis Cell
FPI	Fiscal Policy Institute
FY	Financial Year
GA	Gender Audits
GAD	Gender And Development
GAM	Gender Audit Markers
GB	Gender Budgeting
GBC	Gender Budget Cell
GBD	Gender Budget Document
GBD	Gender Budgeting Directorate
GBS	Gender Budget Statement
GDI	Gender Development Index
GE	Gender Equality
GGGI	Global Gender Gap Index
GII	Gender Inequality Index

GNI	Gross National Income
GP Members	Gram Panchayat Members
GRB	Gender Responsive Budgeting
HDI	Human Development Index
HIV	Human immunodeficiency virus
HR	Human Resources
IASC	Inter-Agency Standing Committee
ICDS	Integrated Child Development Services
IEC	Information, Education and Communication
ILO	International Labour Organization
IMF	International Monetary Fund
IMR	Infant Mortality Rate
ISC	Inter-Departmental Standing Committee
IT	Information Technology
JLG	Joint Liability Group
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
KDP	Karnataka Development Programme
KEA	Karnataka Evaluation Authority
KMAY	Karnataka Mahila Abhiruddhi Yojana
KMF	Karnataka Milk Federation
KRRDA	Karnataka Rural Development Agency
KSA&AD	Karnataka State Audit & Accounts Department
KSRLPS	Karnataka State Rural Livelihood Promotion Society

LBCs	Local Beneficiary Committees
LMIS	Labour Market Information System
MDM	Mid-Day Meal
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MIS	Monitoring and Information System
MMR	Maternal Mortality Ratio
MPCS	Milk Producers Cooperative Societies
MPIC	Monthly Programme Implementation Calendar
MSDE	Ministry of Skill Development and Entrepreneurship
NA	Not Available
NBO	Non Beneficiaries Oriented Schemes
NFFWP	National Food for Work Programme
NFHS	National Family Health Survey
NGO	Non-governmental organizations
NITI Aayog	National Institution for Transforming India
NQM	National Quality Monitors
NRHM	National Rural Health Mission
NRLM	National Rural Livelihood Mission
NSC	National Level National Steering Committee
NSDA	National Skill Development Agency
NSDM	National Skill Development Mission
NUEPA	National Institute of Educational Planning and Administration
OBC	Other Backward Classes

ODA	Official Development Assistance
OECD	Organization for Economic Co-operation and Development
PBF	Peace Building Fund
PI	Performance Indicator
PIA	Programme Implementing Agency
PIA	Project Implementing Agency
PMAY	Pradhan Mantri Awas Yojana
PMGSY	Pradhan Mantri Gram Sadak Yojana
PPB	Programme Performance Budgeting
PPP	Public-Private Partnership
PRI	Panchayat Raj Institutions
PSA	Programme Supporting Agency
PSA	Project Support Agency
PUC	Pre University Course
RAY	Rajiv Awas Yojana
RDPR	Rural Development and Panchayat Raj department
RFD	Result Framework Document
RGCY	Rajiv Gandhi Chaitanya Yojane
RTI	Right to Information Act
RUDSETI	Rural Development & Self Employment Training Institute
SAF	Social Audit Forum
SAI	Supreme Audit Institution
SATCOM	Satellite Communications

SC	Scheduled Castes
SCP	Special Component Plan
SDGs	Sustainable Development Goals
SEGC	State Employment Guarantee Council
SGRY	Sampoorna Gramin Rozgar Yojana
SGSY	Swarnajayanti Gram Swarozgar Yojana
SHG	Self-Help Group
SIGI	Social Institutions and Gender Index
SQM	State Quality Monitors
SRS	Sample Registration System
SSLC	Secondary School Leaving Certificate
ST	Scheduled Tribes
STEP	Student Training for Entrepreneurial Promotion
TP	Taluk Panchayat Officials
TPDS	Targeted Public Distribution System
TRIPS	Trade Related Aspects of Intellectual Property Rights
TSP	Tribe Component Plan
UN System	United Nations System
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations International Children's Emergency Fund
VMC	Vigilance and Monitoring Committee

WAD	Women And Development
WCP	Women Component Plan
WE	Women's Empowerment
WHO	World Health Organization
WID	Women in Development
ZP Officials	Zilla Panchayat Officials

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Handbook & Tool Kit

A Guide for Auditors, Trainers and Researchers

2019

Overview

CHAPTER - 1

1.1 Introduction

Since the adoption of Gender Budgeting as a tool in India in 2005-06, both national and state governments have provided support to various stakeholders in strengthening democratic governance and advancing women's rights through initiatives aimed at mainstreaming gender in policy planning and budgeting. The goal so far has been to equip government and non-government stakeholders with the requisite skills for implementing Gender Budgeting initiatives, and to prioritize resources to accelerate strategic, sustainable and meaningful change with regard to gender equality.

Further, one of the most important lessons in Gender Budgeting learnt over the years is that actions to address gender inequalities must be explicit throughout the planning and budgeting process if consistent progress is to be made towards gender equality. Identifying clear indicators to measure gender equality results is essential to measure and improve performance and gender audit is the logical method to incorporate gender perspectives into policies, programmes and schemes. It has been acknowledged that rigorous, gender-sensitive analysis can reveal different gender needs and priorities as well as gender inequalities in terms of opportunities and outcomes.

It is with this background that this Handbook on Gender Audit has been conceptualised and prepared, basically to reinforce the missing link of Gender Budgeting.

Aim of this Handbook

To promote conceptual and methodological understanding of engendering audits and arriving at Gender Audit Markers for conducting gender sensitive audits with a set of manuals, tools and practical guidelines to be used during the audit process.

Audience of this Handbook

This handbook is intended as a working guide on how to conduct a gender audit of Government programmes, projects and schemes. It provides auditors and audit facilitators/trainers with an appropriate step-by-step approach on how to undertake a gender audit of programmes, projects and schemes. It outlines gender budgeting and auditing concepts as well as methods for developing indicators for gender audit and gender markers so as to understand the differential impact of the beneficiary oriented scheme/programmes on men and women. The Handbook will not only guide the auditors, trainers and researchers through each stage of the gender audit process but also provide guidance on writing a gender audit report that covers key findings and a set of recommendations. It is hoped that this Handbook will facilitate building the capacity of a wider target group contributing to strengthening the process of promoting gender equality and the rights of women.

Using this Handbook

This Handbook is a guide to the gender audit process and aims to facilitate the auditors throughout the process. Prior to the planning of the actual gender audit exercise, this Handbook will ensure that the auditors are thorough in understanding the basic concepts of gender, gender analysis, gender budgeting, gender audit, gender markers, etc., so that the output is a comprehensive one.

Section One outlines key concepts on gender, gender mainstreaming, gender gaps, importance of gender analysis along with gender analysis frameworks and the need for collecting and analyzing gender sensitive indicators. This section, spread across Chapter 2 and 3 aims to equip the auditor with the key ideas and issues in gender mainstreaming and women's empowerment.

Section Two provides information about the concept, scope, processes and 'how to' of Gender Budgeting and outlines the sequence of measures and processes followed by the Government of Karnataka in promoting Gender Budgeting (Chapter 4).

Section Three provides auditors/planners with practical information about the audit process in general and gender audit in particular. It also throws light on performance indicators and gender markers and outlines the Gender Audit Toolkit and its application (Chapters 5 and 6).

Section Four constitutes the core of the Handbook and provides guidance to ensure uniformity and clear information flow across various stakeholders. The toolkit provides direction to ensure key areas of analysis for collecting the information that will be needed throughout the audit and for guiding the formulation of gender markers and audit recommendations (Chapter 7).

Section Five suggests preparatory processes for a gender audit exercise with a detailed checklist for the conduct of audit and also describes what needs to be addressed in the report writing, after the audit (Chapter 8).

Section Six contains a series of annexures, including participatory exercises with detailed instructions, case studies, and model audit report.

Section Seven aims to serve as a guide to Gender Audit trainers. It provide session plans with details of session topics, objectives, methodology and suggestive resources.

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Gender Sensitization

CHAPTER – 2

Gender Sensitization (Training Session 1 & 2)

This section lays the ground for applying gender audit tools presented in the next section by introducing the auditor/researcher/trainer to some selected gender concepts. These concepts are intended to help users of this Handbook in exploring some of the key ideas and issues in gender mainstreaming and women's empowerment. To begin with, the concept of gender needs to be clearly understood as a cross-cutting socio-cultural variable.

2.1 Gender and Sex

The terms 'sex' and 'gender' are closely linked, yet they are not synonyms. Robert Stoller, in the 1960s, has drawn the distinction between them.

Definition of "Gender"

Gender refers to the cultural and socially constructed role differences between the two sexes. It refers to the way a society encourages and teaches the two sexes to behave in different ways through socialization. Gender does not mean focusing solely on women or females but rather on the inequalities between males and females, and should not be confused with feminism or women's studies. It refers to ways that people act, interact, or feel about themselves which are associated with boys/men and girls/women.

> To give a woman a fish is to address her practical gender needs; to give her fishing skills is to meet her strategic gender needs.

Definition of "Sex"

According to Robert Stoller, the term 'sex' is used to refer to the physical differences between men and women, and it refers to the natural biological differences between men and women; for example, the differences in the organs related to reproduction.

Gender is a culturally defined set of economic, social and political roles, responsibilities, rights, entitlements and obligations associated with being female or male as well as the power relations between and among women and men, boys and girls.

Gender Roles		Sex Roles	
1.	May differ from society to society.	1.	Same in all societies: they are universal, e.g., it is only women who give birth to children all over the world.
2.	Can change with history.	2.	Never change with history
3.	Can be performed by both sexes.	3.	Can be performed by only one of the sexes.
4.	They are socially, culturally determined.	4.	They are biologically determined.

2.2 Gender Roles

Gender roles in society means how we are expected to act, speak, dress, groom, and conduct ourselves based upon our assigned sex. For example, girls and women are generally expected to dress in typically feminine ways and be polite, accommodating and nurturing. Men are generally expected to be strong, aggressive and bold. Every society, ethnic group, and culture has gender role expectations but they can be very different from group to group or can be context-specific. They can also change in the same society over time. For example, blue used to be considered a masculine colour in the U.S. while pink was considered feminine. Gender role

expectations often determine the traditional responsibilities and tasks assigned to women, men, girls and boys. Gender-specific roles are often conditioned by household structure, access to resources, specific impacts of the global economy, occurrence of conflict or disaster, and other locally relevant factors such as ecological conditions.

2.3   Gender Needs

Because the roles of men and women in societies are often different, their needs are also perceived to vary accordingly. The situation and condition of women both require improvement, because in the empowerment continuum scale, there lies women with no power to control their own lives on one side and women with full power to control their own lives on the other side. Dr. Caroline O.N Moser makes the conceptual distinction between these two extremes and defines the types of needs as follows:

2.3.1 Practical Gender Needs

Practical gender needs refer to resources or facilities that people need to perform their present roles more easily, effectively or efficiently. Such needs can usually be identified by the people themselves – e.g., obtaining water or fuel. Measures to address these needs may preserve or reinforce traditional gender relations. To address a practical gender need is to improve a person's situation by widening her or his access to resources. For example, a woman's situation will be made easier if she doesn't have to walk long distances to fetch water or take her children to the health centre. However, such improvements will not directly affect their roles and relationships, or their control. They are purely 'practical' matters.

2.3.2 Strategic Gender Needs

Strategic gender needs, on the other hand, are designed to challenge women's and men's subordinate positions in society, and to transform their existing roles and relations. Examples of strategic needs include reproductive rights, a greater political voice and action on violence against women, etc. Such needs often challenge hierarchical positions, and are usually long term. Those changes that really empower people are called 'strategic' ones, e.g. if a woman learns more about her rights with regard to divorce or inheritance. This addresses and fulfils her strategic needs. Her relationships and her position will thus be improved. "If you give someone a fish," the saying goes, "they will be hungry again tomorrow. But if you teach them how to fish, they will never be hungry again."

2.4   Gender Equality

This concept means that all human beings are free to develop their personal abilities and make choices without the limitations set by strict gender roles; that the different behaviour, aspirations and needs of women and men are reconsidered, valued and favoured equally. It refers to the equal rights, responsibilities and opportunities of women and men and girls and boys. Gender equality implies that the interests, needs and priorities of both women and men are taken into consideration, recognizing the diversity of different groups of women and men. Gender equality is not a women's issue but should concern and fully engage men as well as women. Equality between women and men is seen both as a human rights issue and as a precondition for, and indicator of, sustainable people-centred development.

2.5   Gender Equity

Gender equity implies fairness in women's and men's access to socio-economic resources. Example: access to education, employment, depending on whether the child is a boy or a girl. It refers to differential treatment

that is fair and positively addresses a bias or disadvantage that is due to gender roles or norms or differences between the sexes. It is about the fair and just treatment of both sexes that takes into account the different needs of men and women, cultural barriers and (past) discrimination of the specific group.

2.6 Women Empowerment

Women empowerment refers to the creation of an environment for women where they can make decisions on their own for their personal benefits as well as for the family, community and society. It refers to increasing and improving the social, economic, political and legal strength of women at large, to ensure equal rights to women and to make them confident enough to claim their rights, such as:

- ➢ Freely live their life with a sense of self-worth, respect and dignity,
- ➢ Have complete control of their life, both within and outside their home and workplace,
- ➢ To make their own choices and decisions,
- ➢ Have equal rights to participate in social, religious and public activities,
- ➢ Have equal social status in society,
- ➢ Have equal rights for social and economic justice,
- ➢ Determine financial and economic choices,
- ➢ Get equal opportunity for education, water, sanitation and health.
- ➢ Get equal employment opportunity without any gender bias,
- ➢ Get safe and comfortable working environment.

2.6.1 Women Empowerment - Different Approaches

Over a period of time different approaches to address women's issues have evolved from providing welfare to empowering them. Each approach is based on a framework.

2.6.2 Women in Development (WID) approach

This perspective aims to integrate women into economic development by focusing on women's productive work. In the early 1970s, researchers began to focus on the division of labour based on sex and its impact on development and modernization strategies for women. The philosophy underlying this approach is that women are lagging behind in society and that the gap between men and women can be bridged by taking remedial measures within the existing structures. The WID approach started to recognize women as direct actors of social, political, cultural and working life.

2.6.3 Women and Development (WAD) approach

During the 1970s, this approach influenced the thinking and practice of some academics and activists (primarily NGOs), who called for women's projects that were completely separate from men's. It is based on the argument that integrating women into a patriarchal world is dangerous. This approach calls for the creation of "women-only" projects, carefully constructed to protect women's interests from patriarchal domination. WAD advocates for increasing women's share in resources, land, employment and income.

2.6.4 Gender and Development (GAD) approach

The GAD perspective emerged in the 1980s as an alternative to WID and WAD. This framework is also referred to as the "empowerment approach" or "gender-aware planning." This approach emerged from the grassroots organizational experiences and writings of Third World feminists and has been most clearly articulated by a group called Development Alternatives with Women for a New Era (DAWN). GAD adopts a two-pronged

approach to the study of women and development: investigating women's material conditions and class position as well as the patriarchal structures and ideas that define and maintain women's subordination. The GAD approach focuses on the interconnection of gender, class, and race and the social construction of their defining characteristics. The focus is on relationships between women and men, not on women alone. GAD recognizes the differential impacts of development policies and practices on women and men and sees women as agents, not simply as recipients, of development. Within the GAD perspective, a distinction is drawn between women's interests (a biological category that assumes homogeneity) and gender interests (a socially constructed set of relations and material practices).

2.6.5 Gender Mainstreaming Approach

This is the most recent development approach aiming to ensure that gender issues are addressed and integrated at all levels of society, politics, economy and programmes/schemes. Gender mainstreaming concerns planning, (re) organization, improvement and evaluation of policy processes so that a gender equality perspective is incorporated in all development policies, strategies and interventions, at all levels and at all stages by the actors normally involved therein. It is a globally accepted strategy for promoting gender equality. Though the 3rd World Conference on Women in Nairobi (1985) can be regarded as an important building block in the development of Gender Mainstreaming, it was in 1995, at the 4th World Conference on Women in Beijing, that it was introduced as a strategy in international gender equality policy, given force as a cross-sectional topic and established on the 4th Working Platform of the World Conference on Women[1].

Mainstreaming is, thus, a strategy for making the concerns and experiences of women as well as of men an integral part of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres, so that women and men benefit equally and inequality is not perpetuated. The ultimate goal of mainstreaming is to achieve gender equality.

2.7   Gender and Policies

Based on their likely impact on gender, public policies can be divided into the following categories:

2.7.1 Gender-blind Policies

Gender-blindness is the ignoring of socially determined gender roles, responsibilities, and capabilities of men and women. Gender-blind policies, though they may appear to be unbiased, are often, in fact, based on information derived from men's activities and/or the assumption that women affected by the policies have the same needs and interests as men.

2.7.2 Gender-sensitive Policies

Gender-sensitive policies take into account gender relations and the different social roles of men and women that lead to women and men having different needs. The social relations framework originated with academics led by Dr. Naila Kabeer is outlined in her book, Reversed Realities: Gender Hierarchies in Development. According to Kabeer, unequal social relations result in unequal distribution of resources, claims and responsibilities. Gender relations are one such type of social relations which is helpful for policy-makers to determine to what degree a project or a policy is explicitly working towards transforming unequal gender relations.

Dr. Kabeer's social relations framework describes three types of gender-sensitive policies:

i.   **Gender-neutral policies** do not specifically aim at either men or women and are assumed to affect both sexes equally.

ii.   **Gender-specific policies** acknowledge that women's gender-related needs have been neglected in the past and advocate on behalf of gender equality. Such policies identify specific strategies that are appropriate for women.

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[1]*http://www.genderkompetenz.info/eng/gender-competence-2003-2010/Gender%20Mainstreaming/Bases/history/international.html*

iii. **Gender-redistributive policies** recognize that because of political and economic inequality, women are often excluded or disadvantaged in terms of access to social and economic resources and involvement in decision-making. The goal of gender-redistributive policies is to rebalance the power structure and create a more balanced relationship between men and women. Such policies, therefore, target both sexes, either simultaneously or separately. Implicit in gender-redistributive policies is the notion that they have the potential to "create supportive conditions for women to empower themselves".

Figure 2 1:Dr. Naila Kabeer's Framework for Gender-Sensitive Policies

Gender – Blind Policies
Policies that ignore scoially determined roles,
Responsibilites, and capabilities of men and women

Rethinking Assumptions and Practices

Gender – Sensitive Practices

Gender- Neutral Policies
Policies Intended to leave existing distribution of resources and responsibility distribution of resources and responsibility unchanged.

Gender –Specific Policies
Policies intended to meet targeted needs of men and women, within the existing distribution of resources and responsibilities

Gender – Redistribution Policies
Policies in intendant to transfers existing distribution of resources to create balanced gender relationship

Source: WHO. 2010. 'Gender, Women, the tobacco epidemic'. World Health Organization. Geneva.

2.8 The Sustainable Development Goals

The 17 Sustainable Development Goals (SDGs) of the 2030 Agenda for Sustainable Development adopted by world leaders in September 2015 at an historic UN Summit officially came into force from 1 January 2016. The SDGs, also known as Global Goals, aim to go further to end all forms of poverty. The new Goals are unique in that they call for action by all countries–poor, rich and middle-income–to promote prosperity while protecting the planet. These goals seek to change the course of the 21st century by addressing key challenges such as poverty, inequality, and violence against women and girls. Women's empowerment is a pre-condition for this.

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Status of Women in India
&
Gender Analysis

CHAPTER – 3

STATUS OF WOMEN IN INDIA (TRAINING SESSION 3) &

GENDER ANALYSIS (TRAINING SESSION 4)

An introduction to the gender concepts in the previous section clearly indicates that gender equality in today's time is largely unrealized and there are many disadvantages faced by women as compared to men. Countless issues derive from this inequality, and they tend to differ from one locality to the other and from one region to the other. In this section an effort has therefore been made to make the user understand the multiple gender issues through analyzing gender gaps with the help of gender sensitive indicators and gender analysis so as to provide optimal gender outcomes.

3.1 Gender Gap

Gender gap, by definition, is a disproportionate difference or disparity between the sexes. It is the difference between women and men as reflected in social, political, intellectual, cultural, or economic attainments or attitudes. It shows us how unequal access to opportunities maintains inequality between the sexes. Tables 3.1, 3.2, and 3.3 indicate the gender gap in literacy, health, and work force participation while Table 3.4 reflects the regional gender gap in the districts of Karnataka as per the latest available data. Identification of such gender gaps through indicators helps to reveal the barriers to achieving success by focusing on better planning and implementation.

Table 3.1: Gender Gap in Literacy Status in India (2011 Census)

States/UTs	Literacy Rate (2011 Census) (In %)		Gap
	Male	Female	
Andaman and Nicobar Islands	90.30	82.40	7.80
Andhra Pradesh	74.90	59.10	15.70
Arunachal Pradesh	72.60	57.70	14.90
Assam	77.80	66.30	11.60
Bihar	71.20	51.50	19.70
Chandigarh	90.00	81.20	8.80
Chhattisgarh	80.30	60.20	20.00
Dadra and Nagar Haveli	85.20	64.30	20.90
Daman and Diu	91.50	79.50	12.00
Delhi	90.90	80.80	10.20
Goa	92.60	84.70	8.00
Gujarat	85.80	69.70	16.10
Haryana	84.10	65.90	18.10
Himachal Pradesh	89.50	75.90	13.60
Jammu and Kashmir	76.80	56.40	20.40
Jharkhand	76.80	55.40	21.40

Karnataka	82.50	68.10	14.40
Kerala	96.10	92.10	4.00
Lakshadweep	95.60	87.90	7.60
Madhya Pradesh	78.70	59.20	19.50
Maharashtra	88.40	75.90	12.50
Manipur	86.10	72.40	13.70
Meghalaya	76.00	72.90	3.10
Mizoram	93.30	89.30	4.10
Nagaland	82.80	76.10	6.60
Odisha	81.60	64.00	17.60
Pondicherry	91.30	80.70	10.60
Punjab	80.40	70.70	9.70
Rajasthan	79.20	52.10	27.10
Sikkim	86.60	75.60	10.90
Tamil Nadu	86.80	73.40	13.30
Tripura	91.50	82.70	8.80
Uttar Pradesh	77.30	57.20	20.10
Uttarakhand	87.40	70.00	17.40
West Bengal	81.70	70.50	11.20
India	82.10	65.50	16.30

Source: Economics Survey, 2017-18, GoK

Table 3.2: Health Status in India

Indicators	Karnataka		India	
	NFHS (2005-06)	NFHS (2015-16)	NFHS (2005-06)	NFHS (2015-16)
Sex ratio of the total population (females per 1,000 males)	1,028	979	1000	991
Sex ratio at birth for children born in the last five years (females per 1,000 males)	922	910	914	919
Infant mortality rate	43	28	57	41
(per 1,000 live births)				
Institutional births (%)	64.7	94.3	38.7	78.9
Maternal Mortality Ratio is the number of maternal deaths per 100,000 live births (SRS* 2011-13)	133		167	
All women age 15-49 years who are anaemic (%)	51.2	44.8	55.3	53.0
Men age 15-49 years who are anaemic (%)	19.0	18.2	24.2	22.7

Women whose Body Mass Index (BMI) is below normal (BMI < 18.5 kg/m2) (%)	35.4	20.7	22.9	35.5
Men whose Body Mass Index (BMI) is below normal (BMI < 18.5 kg/m2) (%)	33.9	16.5	20.2	34.2
Women who have comprehensive knowledge of HIV/AIDS (%)	11.6	9.5	17.3	20.9
Men who have comprehensive knowledge of HIV/AIDS (%)	29.1	26.3	33.0	32.3

Figure 3.1: Trends in Birth Rate, Death Rate, Infant Mortality Rate, Total Fertility Rate and Sex Ratio at Birth

Table 3.3: Gender Gap in Workforce Participation Rate in India (2011 Census)

States/UTs	Rural			Urban		
	Male	Female	Gender Gap	Male	Female	Gender Gap
Andaman and Nicobar Islands	59.10	17.90	41.20	60.35	17.70	42.65
Andhra Pradesh	58.40	44.60	13.80	54.14	19.10	35.04
Arunachal Pradesh	48.50	39.50	9.00	50.91	21.30	29.61
Assam	53.10	23.70	29.40	56.79	14.90	41.89
Bihar	46.70	20.20	26.50	44.90	10.40	34.50
Chandigarh	62.20	14.20	48.00	56.34	16.00	40.34
Chhattisgarh	56.40	46.30	10.10	53.09	17.40	35.69
Dadra and Nagar Haveli	56.80	33.40	23.40	66.51	14.70	51.81
Daman and Diu	58.20	15.90	42.30	75.12	14.50	60.62
Delhi	49.30	9.70	39.60	53.08	10.60	42.48
Goa	55.50	22.60	32.90	57.48	21.50	35.98
Gujarat	57.10	32.00	25.10	57.18	11.40	45.78
Haryana	50.10	20.80	29.30	51.15	12.10	39.05
Himachal Pradesh	59.00	47.40	11.60	55.72	19.90	35.82
Jammu and Kashmir	46.30	20.80	25.50	52.68	14.50	38.18
Jharkhand	50.80	35.00	15.80	46.72	10.10	36.62
Karnataka	59.80	38.80	21.00	57.81	20.80	37.01
Kerala	53.60	20.20	33.40	51.76	16.00	35.76
Lakshadweep	52.30	12.60	39.70	44.56	10.50	34.06
Madhya Pradesh	54.30	39.30	15.00	51.66	15.10	36.56
Maharashtra	56.70	42.50	14.20	55.16	16.80	38.36
Manipur	52.40	41.20	11.20	49.87	33.20	16.67
Meghalaya	47.00	35.00	12.00	47.68	23.60	24.08
Mizoram	53.90	41.90	12.00	50.89	31.10	19.79
Nagaland	55.70	52.30	3.40	47.95	25.90	22.05
Odisha	56.50	29.70	26.80	54.08	14.10	39.98
Pondicherry	54.20	21.10	33.10	54.41	16.10	38.31
Punjab	54.90	14.30	40.60	55.51	13.20	42.31
Rajasthan	51.70	42.70	9.00	50.75	12.00	38.75
Sikkim	61.00	44.60	16.40	57.52	24.80	32.72
Tamil Nadu	60.00	41.20	18.80	58.54	21.80	36.74
Tripura	55.30	26.30	29.00	56.97	16.00	40.97
Uttar Pradesh	47.40	18.30	29.10	48.94	11.30	37.64
Uttarakhand	49.10	32.90	16.20	50.98	11.30	39.68
West Bengal	57.20	19.40	37.80	56.84	15.40	41.44
India	53.00	30.00	23.00	53.76	15.40	38.36

Source: Census Data, 2011, GoI.

The data reveals increasing trends in the gender gap in both rural and urban work participation rates. It is observed that during the entire period, the gender gap in urban areas is always higher than the gap in rural areas. But the gap followed the same overall trend in both urban and rural areas. The overall trend does not show any drastic decrease.

Table 3.4: Inter District Gender Gap in Karnataka (2011)

Sl. No.	District	Health Index		Empowerment Index		Labour Index		GII Value	
		Value	Rank	Value	Rank	Value	Rank	Value	Rank
1	Bagalkot	0.6464	22	0.555	24	0.451	9	0.130	27
2	Ballari	0.6020	29	0.558	22	0.187	30	0.167	29
3	Belagavi	0.6397	25	0.568	16	0.37	20	0.112	20
4	Bengaluru Rural	0.6800	8	0.579	9	0.542	5	0.084	9
5	Bengaluru Urban	0.7400	2	0.602	2	0.662	2	0.056	3
6	Bidar	0.6611	14	0.56	19	0.328	25	0.115	23
7	Chamarajanagar	0.6406	24	0.535	28	0.375	19	0.105	17
8	Chikkaballapura	0.6488	17	0.558	21	0.394	14	0.105	15
9	Chikkamagaluru	0.6934	4	0.583	8	0.352	23	0.057	4
10	Chitradurga	0.6486	19	0.566	18	0.292	27	0.115	22
11	Dakshina Kannada	0.7076	3	0.605	1	0.788	1	0.050	2
12	Davangere	0.6444	23	0.574	12	0.385	18	0.124	25
13	Dharwad	0.6469	21	0.584	7	0.391	16	0.111	19
14	Gadag	0.6280	26	0.571	14	0.272	29	0.123	24
15	Hassan	0.6873	5	0.575	11	0.493	7	0.069	6
16	Haveri	0.6475	20	0.578	10	0.274	28	0.089	11
17	Kalabuaragi	0.6487	18	0.544	27	0.405	13	0.130	26
18	Kodagu	0.6642	13	0.591	5	0.647	3	0.069	5
19	Kolar	0.6241	27	0.570	15	0.529	6	0.114	21
20	Koppal	0.5927	30	0.553	25	0.413	10	0.169	30
21	Mandya	0.6767	9	0.560	20	0.411	12	0.092	13
22	Mysuru	0.6698	12	0.566	17	0.386	17	0.093	14
23	Raichur	0.6028	28	0.529	29	0.307	26	0.150	28
24	Ramanagar	0.6585	15	0.556	23	0.484	8	0.092	12
25	Shivamogga	0.6806	7	0.586	6	0.359	22	0.088	10
26	Tumakuru	0.6707	11	0.572	13	0.413	11	0.080	8
27	Udupi	0.7475	1	0.600	3	0.544	4	0.038	1
28	Uttara Kannada	0.6852	6	0.594	4	0.392	15	0.070	7
29	Vijayapura	0.6725	10	0.550	26	0.366	21	0.105	16
30	Yadgir	0.6502	16	0.505	30	0.345	24	0.110	18

Source: Economic Survey, 2017-18, GoK, at

http://planning.kar.nic.in/docs/Economic%20Survey%20Reports/ES_17-18/English.pdf

3.2 Indicator

An indicator is a pointer. It can be a measurement, a number, a fact, an opinion or a perception that points at a specific condition or situation, and measures changes in that condition or situation over time. Indicators provide a close look at the results of initiatives and actions. Indicators help to find the gaps in various sectors and are helpful to address the issues that emerge.

3.2.1 Indicators and Objectives

Indicators are closely linked to objectives. So the first step towards developing gender-sensitive indicators is to ensure that the programme or project objectives have clearly defined gender goals, based on gender analysis. To develop your indicators, look at each of the key objectives and ask what success would look like. For example, if the programme goal is to increase women's political leadership and participation, what can you measure to know that the situation has changed? You will need to use a combination of qualitative and quantitative measures to get a full picture of the changes that are happening.

➢ **Types of Objectives**

		Relate closely to
Type 1	**The results are relatively easily quantifiable.** Example: Increase gross enrolment rates by 50 per cent at the primary school level in the project area over a five-year period, ensuring gender and socio-economic equality.	Women's Practical Needs
Type 2	**The results are less easily quantifiable. They are concerned with the social processes, and require emphasis on qualitative analysis to measure them.** Example: Empower poor rural dwellers in the project area so that they are able to make a contribution to decision-making in their villages.	Women's Strategic Interests

It is relatively easy to measure changes in enrolment rates in a given area (see Annex 5). But it is more difficult to determine whether poor people have been empowered and how they contribute more to decision-making. If your project objectives are closer to Type 1, you will probably be using standard quantitative indicators of education, employment or health, and will concentrate on outcome indicators. If they are closer to Type 2, you will probably concentrate more on indicators of empowerment or participation, and will focus more, at least initially, on process indicators.

➢ **Types of Indicators - Risk, Input, Process, Output and Outcome**

- *Risk/enabling indicators* measure the influence of external factors on the project or programme. Risk/enabling indicators include socio-economic and environmental factors, as well as the operation and functioning of institutions, the legal system, and socio-cultural practices.

- *Input indicators* are resources devoted to the project or programme. When project funding begins and input indicators are used, it is also crucial to collect baseline data from which results can be measured. An example of baseline data in an education project might be literacy and enrolment rates, disaggregated by sex, ethnic and socio-economic grouping.

- *Process indicators* measure delivery activities of the resources devoted to a programme or project. They monitor achievement during implementation, serving primarily to track progress towards the intended results. In an education project, for example, process indicators could include views of the community as to facilities being built; number of facilities in operating condition; enrolment rates of girls and boys; or amount of stipend disbursements.

- **Output indicators** are often used in project evaluations but are less useful than outcome indicators as they do not track distal results. One of the most important tasks in use of indicators is to carry out evaluation at the outcome as well as the output level. In an education project, for example, output indicators might include number of girls trained; opinions of teachers on training facilities provided; or number of facilities created and /or in operating condition.

- **Outcome indicators** concern the effectiveness, often long-term, of a programme or project as judged by the measurable change achieved in improving the quality of life of beneficiaries. They are also known as "impact" indicators. Examples of outcome indicators in an education project could be number of girls and boys employed from project schools; type of employment; income level; skills acquired; improvement in skill index; and improvement in standard of living or impact of employment on women's empowerment.

➢ **Illustration for Developing Indicators from Objectives**

Table 3.5 gives two examples of (constructed) projects on empowerment/ participation. The examples illustrate how indicators can be used for Type 1 and 2 objective statements, and how indicators can be used through the project cycle. Baseline studies would need to be carried out for the two projects to examine the benchmarks (e.g. number of women political representatives at the start of the project) against which success could be measured.

Table 3.5: Illustration for Developing Indicators from Objectives

Objective	Risk/enabling indicators	Input indicators	Process indicators	Output indicators	Outcome indicators
Increase in political representation of women in 300 rural councils in project area by 200% over ten-year period (Type 1 objective)	• Local population acceptance • Government acceptance • Women willing to stand for power • Women's political representation will lead to an improvement in the status of women	• Leadership training for women of all socio-economic classes • Education programmes for women of all socio-economic classes • Funds devoted to project	• Number of women trained • Number of women attending education programmes • Women's views on training	• No. of women trained • Increase in political representation of women over time period (200% at end of ten-year) period. • No. of women representatives in rural councils in various positions	• .Increase in political representation of women by 200%, and above maintained over time • Increase in status of women in family and society • Political empowerment of women , increase in % of women participating in decision-making process • Closing the male-female gap and reduction in Gender Inequality index

Improve the status of women in project area through greater access of women to political power, over a five-year period (Type 2 objective)	• Local population acceptance of women politicians. • Government acceptance. • Women willing to stand for power • Stable political situation in country • Political system will remain pluralist	• Local community views of feasibility of the project • Funds devoted to project	• Increase in political representation of women by 100% over five-year period • Degrees of training, education, etc., provided for women • Women and men's attitudes to training and change, by socio-economic group	• Views of women and men of likely effects of increase. • Number of key decision-making positions held by women and men. • Women able to take greater role in decision-making locally, public speaking, increased number of women involved in politics	• Improvement in women's status (literacy, employment and health) (legal support and security for women • Control over resources and decision-making power • Reduction in violence against women

In the first example, the objectives are relatively broad and the indicators have to 'interpret' what the objectives mean. Since the objectives are broad, a large number of indicators could have been used to measure whether the objectives have been met, and those given in the Table 3.5 are sample indicators.

In the second example, the objectives are relatively narrow and well defined and indicators are easy to set. However, the outcome indicators in this case will not tell us very much about empowerment of women. To learn about this we would need to look at factors such as:

1. How many women were in decision-making positions and the effect of this, and
2. The effect of women gaining political power on the status of women.

To do this it would be necessary to use qualitative analysis, which would examine the links between women's political representation and social and political change.

3.2.2 Gender Sensitive Indicator

A gender-sensitive indicator is simply an indicator that measures gender-related changes in society over time. By identifying the changes in the status and roles of women and men it is possible to analyse programme outcomes and see whether they are contributing to gender equality. This helps in more effective future planning and programme delivery.

➢ *Quantitative indicators*

Quantitative indicators can be defined as measures of quantity, such as the number of people who own sewing machines in a village.

➢ *Qualitative indicators*

Qualitative indicators can be defined as people's judgments and perceptions about a subject, such as the confidence those people have in sewing machines as instruments of financial independence. Qualitative

indicators are particularly useful in understanding local people's views and priorities related to development and development projects.

The two types of indicators are complementary to each other. This is because they can cross-validate and point out problems with each other.

Measuring Quantitative Objectives	It is relatively easy to measure changes in enrolment rates in a given area. If the project objectives are closer to Type 1, standard quantitative indicators of education, employment or health can be used and the focus is on outcome indicators.
Examples	An often used **quantitative indicator** is the number of women parliamentarians. This indicator can be tracked over time, and is used as a proxy for women's political participation and empowerment (e.g. UNICEF 1995).While this quantitative indicator is useful for assessing gender inequality, if used on its own it misses key points about political participation.
Measuring Qualitative Objectives	It is difficult to measure a qualitative objective like whether poor people have been empowered and how they contribute more to decision-making. Therefore focus on process indicators like empowerment or participation in the decision-making process.
Examples	**Qualitative indicators** might be used to show the women parliamentarians' own perspective on their political representation, for example, whether they felt they were marginalized or were having an increasing role in decision-making process, their views were considered.

3.3   Measuring Gender Gap in Development

Despite marked improvement in the lives of girls and women around the world and in India, differences between men and women are observed in several dimensions of social and economic life, and throughout the life cycle. It is crucial to understand the patterns of progress and the nature and sources of persistent gaps between different sexes and disadvantaged groups of people, as the resources are limited and there is a need to channelize the limited resources to areas where progress has been harder to achieve and to priority areas of interventions. In recent years, the increased availability of sex disaggregated data on many key development indicators has contributed to gender-sensitive policy formulation. It is with this perspective that measuring gender gap and gender analysis becomes important and the following table is put forth to stimulate the analysis of existing gender gaps in India and to contribute to informed policy formulation and implementation.

Index	Indicators	Ranking/ Scale	Presented by
Human Development Index (HDI)	1. Level of income 2. Life expectancy 3. Education (expected years of schooling and mean years of schooling)	Value is 0.640 and India stands at 130th Position in 2018[2]	UNDP
Gender Development Index (GDI):[3] Countries are divided into five groups by absolute deviation from gender parity in HDI values.	Ratio of female to male HDI values	Group 5 (This group comprises countries with low equality in HDI achievements between women and men)	UNDP

[2]*http://in.one.un.org/un-press-release/india-ranks-130-2018-human-development-index/*

[3]*http://hdr.undp.org/en/composite/GDI*

Gender Inequality Index (GII)	1. Reproductive health 2. Empowerment 3. Labour market participation	Value is 0.524 and India stands at 127 Position in 2017	UNDP
Global Gender Gap Index	1. Economic participation and opportunity. 2. Educational attainment 3. Health and survival 4. Political empowerment.	Value is 0.669 and India stands at 108 Position (2017)	World Economic Forum
Social Institutions and Gender Index (SIGI)	1. Discriminatory family code 2. Restricted physical integrity 3. Son bias 4. Restricted resources and assets 5. Restricted civil liberties	With SIGI value of 34% in 2019, India is in the medium category[4]	The Organisation for Economic Co-operation and Development (OECD)

3.4 Gender Analysis

Gender analysis is a method of identifying, analyzing and understanding development activities and relations (gender roles/relations) of men and women, boys and girls and patterns of women's and men's access to and control of resources.

➢ **Why Gender Analysis?**

To ensure that men and women are not disadvantaged by development activities to enhance the sustainability and effectiveness of activities, to identify priority areas for action to promote equality between women and men.

➢ **What Gender Analysis does?**

Helps in assessing the differences between males and females in participation, benefits and impacts of any policy or programme during its implementation, monitoring and evaluation.

3.4.1 Gender Analysis Frameworks

There are a number of different frameworks for undertaking gender analysis. Some of these have been developed in Northern countries (Moser, 1993; Harvard team, 1980), and others have been developed and adapted by development practitioners from the South (Parker 1993; Longwe 1991; Kabeer 1994).

3.4.1.1 Harvard Analytical Framework (1980)

The Harvard Framework was one of the earliest gender frameworks, having been developed by the Harvard Institute of International Development in collaboration with USAID's Women. The framework has its origins in 1980 with a request to Harvard University for Women In Development (WID) training from the World Bank. James Austin, who was well known for case-method training at Harvard, led a team with three women experienced in WID work: Catherine Overholt, Mary Anderson and Kathleen Cloud. They became known as the "Harvard Team" and their approach was called the Harvard Analytical Framework. It views gender analysis as means of increasing the efficiency of development programmes; by mapping gender divisions of labour and resources, it aims to demonstrate the important role that women play in economic productivity. The Harvard team developed a matrix for collecting data at the community and household level (micro level).

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[4]*https://www.genderindex.org/ranking/?region=asia*

Components of Harvard Analytical Framework[5]

Harvard Tool 1: The Activity Profile (who does what?)

Activity	Women/Girls	Men/Boy
Production Activities • Agriculture : Activity 1 Activity 2, etc. • Income Generating: • Activity 1 Activity 2, etc. • Employment: Activity 1 Activity 2, etc. • Other:		
Reproductive Activities • Water related: Activity 1 Activity 2, etc. • Fuel related: • Food preparation: • Childcare: • Health related: • Cleaning and repair: • Market related: • Other:		
• Social • Religious • Political • Other:		

Harvard Tool 2: The Access and Control Profile – (resources and benefits)

	Access		Control	
Resources & Benefits	**Women/Girls**	**Men/Boy**	**Women/Girls**	**Men/Boy**
Resources • Land • Equipment • Labour • Cash • Education/training, etc. • Other				

Benefits				
• Outside income				
• Asset ownership				
• Basic needs (food, clothing, shelter etc.)				
• Education Political power/prestige				
• Other				

Harvard Tool 3: Influencing factors (identify opportunities and constraints)

Influencing Factors	Opportunities	Constraints
• General economic conditions (such as poverty levels, income distribution, infrastructure etc.)		
• Institutional structures (such as government bureaucracies)		
• Demographic factors, community norms and social hierarchy (such as family/community power structure and religious beliefs etc.)		
• Legal parameters, political events (internal and external)		

Harvard Tool 4: Checklist for Project-Cycle Analysis

• Collecting gender-disaggregated data
• Capturing the different effects of social change on men and women

The Harvard Framework has been successful in that it assists in making women's labour visible to those designing projects and programmes. Moreover, it illuminates the inequality women often face in accessing, and especially controlling, resources. The distinction made between access and control provides a stark picture of gender inequality. By looking at the control of resources, the way is also paved for discussions of power relations, albeit not the original intention of this framework.

3.4.1.2 The Moser Gender Planning Framework (1980)

Moser's Framework was developed in the early 1980s in the Developing Planning Unit (DPU). Based on the concept of Gender and Development (GAD), it progressed from a method of gender analysis to one of gender policy and planning.

The framework aims to make gender planning an independent plan through which to liberate women from their subordinate status and help them in the fight for equality, fair social status and empowerment. The framework assumes that gender planning is political as well as technical, and assumes that conflicts exist in planning. Moser's Framework hinges on the core concepts as mentioned below:

Tool 1: Gender roles identification / Triple role

Reproductive Work	Productive Work	Community Work
Care and maintenance of the household and its members	Production of goods and services for consumption and trade	Collective organization of social events and services - ceremonies and celebrations

Tool 2: Gender needs assessment

Practical Gender Needs	Strategic Gender Needs
• Programmes or interventions to assist women in their current activities.	• Programmes or interventions to transform existing imbalances of power between women and men.
• Water provision	• Challenges to the gender division of labour
• Health-care provision	• Eliminating of the burden of domestic labour and child care
• Opportunities for earning an income to provide for the household	• Removal of institutionalized forms of discrimination
• Provision of housing and basic services	• Family planning services
	• Measures against male violence
	• Domestic violence
	• Women's control over their own bodies

Tool 3: Disaggregating control of resources and decision-making

• Who has control over what resources within the household?   • Who has what power of decision-making within the household?

Tool 4: Planning for balancing the triple role

• Examines the impact of interventions or project on women's triple role.

Tool 5: Distinguishing between different aims in interventions: The WID/GAD Policy Matrix

To what extent do different approaches meet practical and/ or strategic gender needs?	
Welfare	Focus on PGNs and sees women as passive beneficiaries of development interventions
Equity	Focus on SGNs and recognizes women as active participants in development
Anti-poverty	Focus on PGNs and to ensure that poor women move out of poverty by increasing their productivity
Efficiency	Focus on PGNs and harnessing women's economic contribution
Empowerment	Focus on SGNs and fostering self-reliance

Tool 6: Involving women, and gender aware organizations and planners, in planning

Women should be involve at various stages of the production cycle
• Goal formulation
• Implementation

This framework is successful at making all work visible to planners and the interrelationships of different forms of work. Moreover, it helps address issues of social and political inequality through the exploration of strategic gender needs, as well as recognizing the likelihood of institutional and political resistance to changes in gender roles.

3.4.1.3 Longwe Framework (1991)

The Women's Empowerment (Longwe) Framework was developed by Sara Hiupekile Longwe, a consultant on gender and development based in Lusaka, Zambia. Longwe defines women's empowerment as enabling

women to take an equal place with men, and to participate equally in the development process in order to achieve control over the factors of production on an equal basis with men. Longwe's framework is based on the notion of five different 'levels of equality'. These five levels are:

i) **Welfare:** Pertains to level of material welfare of women, relative to men, with respect to food supply, income and medical care, without reference to whether women are themselves the active creators and producers of their material needs.

ii) **Access:** Pertains to women's access to factors of production, land, labour, credit, training, marketing facilities, and all publicly available services and benefits on an equal basis with men. Equality of access is obtained by securing equality of opportunity through legal reform to remove discriminatory provisions.

iii) **Conscientisation:** Conscious understanding of the difference between sex and gender, and that gender roles can be changed

iv) **Participation:** Women's equal participation in the decision-making process policy-making, planning and administration. In development projects, it includes involvement in needs assessment, project design, implementation and evaluation

v) **Control:** Using the participation of women in the decision-making process to achieve balance of control between men and women over the factors of production, without one in a position of dominance.

Box No. 1: Levels of Equality

↑ Control
Participation
Conscientization
Access
Welfare
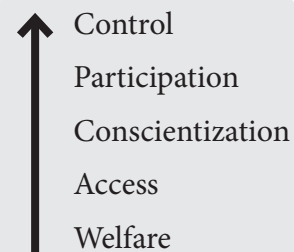
The following matrix indicates how the Longwe Framework can be used to analyse multiple-projects/ development programme

Example - Using Women's Empowerment Framework Tools 1 and 2							
		Level of Equality					Level of recognition of women's issues
Sector	**Project**	**Welfare**	**Access**	**Conscientisation**	**Participation**	**Control**	
Agriculture							
Education & Training	e.g. Political participation	No	No	Yes	Yes	No	Positive
Commerce & Industry	e.g., Green house	No	Yes	No	Yes	Yes	Positive
Women's Projects							

The second tool involves an assessment as to the level of recognition that women's equality has received in the design of a project. There are three levels of recognition:

- **Negative:** No reference to women's issues (defined by Longwe as anything relating to equality with men) in the project objectives. The project will probably have a negative impact on women by worsening inequality.

- **Neutral:** Although women's issues are included the project, it is unlikely to actually improve equality of women.

- **Positive:** An active interest is shown in women's issues and with improving women's position relative to men.

The framework can be used to produce profiles as below:

Levels of Recognition/ Levels of Equality	Negative	Neutral	Positive
Control			
Participation			
Conscientisation			
Access			
Welfare			

3.5 Steps in Gender Analysis

✓ Collect sex disaggregated household, workplace and community data/information relevant to the programme/project for each area.

✓ Assess how the gender division of labour and patterns of decision-making affects the programme/ project, and how the programme/project affects the gender division of labour and decision-making.

✓ Assess who has access to and control over resources, assets and benefits, including programme/ project benefits.

✓ Understand women's/girls' and men's/boys' different needs, priorities and strengths.

✓ Understand the complexity of gender relations in the context of social relations, and how this constrains or provides opportunities for addressing gender inequality.

✓ Assess the barriers and constraints to women and men participating and benefiting equally from the programme/project.

✓ Develop strategies to address barriers and constraints, include these strategies in programme/project design and implementation, and ensure that they are adequately resourced.

✓ Assess counterpart/partner capacity for gender sensitive planning, implementation and monitoring, and develop strategies to strengthen capacity.

✓ Assess the potential of the programme/project to empower women, address strategic gender interests and transform gender relations.

✓ Develop gender-sensitive indicators to monitor participation, benefits, the effectiveness of gender equality strategies, and changes in gender relations.

✓ Apply the above information and analysis throughout the programme/project cycle.

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Gender Responsive Budgeting

CHAPTER –4

Gender Responsive Budgeting (Training Session 5)

4.1 Gender Budgeting/Gender Responsive Budgeting

Gender Budgeting is a strategy to achieve equality between women and men by focusing on how public resources are collected and spent. It is about incorporating a gender perspective at all levels of the budgetary process, revenue generation and expenditure in order to promote gender equality. **It is neither a special approach nor an add-on to budgeting nor it is about having a separate budget for women.**

Why Gender Budgeting?

The rationale for gender budgeting arises from recognition of the fact that national budgets impact men and women differently through the pattern of resource allocation and priority accorded to competing sectors.

It has been accepted as a tool to transform and transcend traditional perceptions and mind sets towards women and awaken a gender-sensitive consciousness to not only enable women to come into the mainstream but also to give them their due recognition as equal citizens of the country.

Figure 4.1: Why GB?

4.2 Nature of Gender Responsive Budgeting

Gender budgeting work provides information that allows for better decision-making on how policies and priorities should be revised – and the accompanying need – to achieve the goal of gender equality. Gender Budgeting initiatives do not seek to create separate budgets to address women's or gender concerns. The overall aim is to ensure that every part of the government budget takes gender differences into account. Special allocations for women and gender are sometimes helpful in addressing specific needs but they are of limited use if the rest of the budget continues to privilege some citizens above others. Special allocations can thus be necessary to kick start change when the gender gaps are very large. But Gender Budgeting cannot stop with budgetary allocations[6].

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[6]*Reading Material of Orientation Workshop on Gender Budgeting in Education (March 22-24, 2017), NUEPA, New Delhi.*

4.3 Scope of Gender Responsive Budgeting:

Gender Budgeting can be applied to the entire national budget or to the budget of a state or local body. It can be applied to a selected department or just one programme, which may be an existing programme or a new programme. It can be applied on the expenditure side or the revenue side. It can be applied to new or existing legislation. Researchers in India have applied Gender Budgeting to each of these aspects. Since gender is a cross-cutting issue, Gender Budgeting should not be confined to 'social' sectors such as education, health and welfare.

4.4 How to do Gender Responsive Budgeting?

In order to put in place an effective implementation mechanism of gender-budgeting initiatives or processes, one or a combination of the following approaches may be adopted

Tool 1	Gender-aware policy appraisal	Analyse policies and programmes from a gender perspective and identify ways in which these are likely to reduce or increase existing gender inequalities.
Tool 2	Gender-–disaggregated beneficiary assessment	Evaluate the extent to which programmes or services are meeting the needs of actual or potential beneficiaries.
Tool 3	Gender-disaggregated public expenditure incidence analysis	Evaluate the distribution of budget resources among women and men by estimating the unit costs of a certain service and calculating the extent to which this service is being used by each of the groups.
Tool 4	Gender-disaggregated analysis of the impact of the budget on time use	Designed to establish a link between budget allocations, the services provided through them and the way in which different members within a household spend their time.
Tool 5	Gender-aware medium-term economic policy framework	Designed to incorporate a gender perspective into the medium-term frameworks of policy development, planning and budgetary allocations.
Tool 6	Gender-aware budget statement	Reports generated by government along with budget documents on the implications of their expenditure on gender equity objectives.
Tool 7	Disaggregated tax incidence analysis	Assess the differential impacts of taxation on women and men, as well as to evaluate the level of revenue raised in relation to the needs and demands for public expenditure.

4.5 Gender Budgeting Process

Gender Budgeting can be taken up at various stages of the budget preparation, post-budget preparation, implementation and post-implementation, as described below.

Figure 4.2: Gender Budget Preparation Process
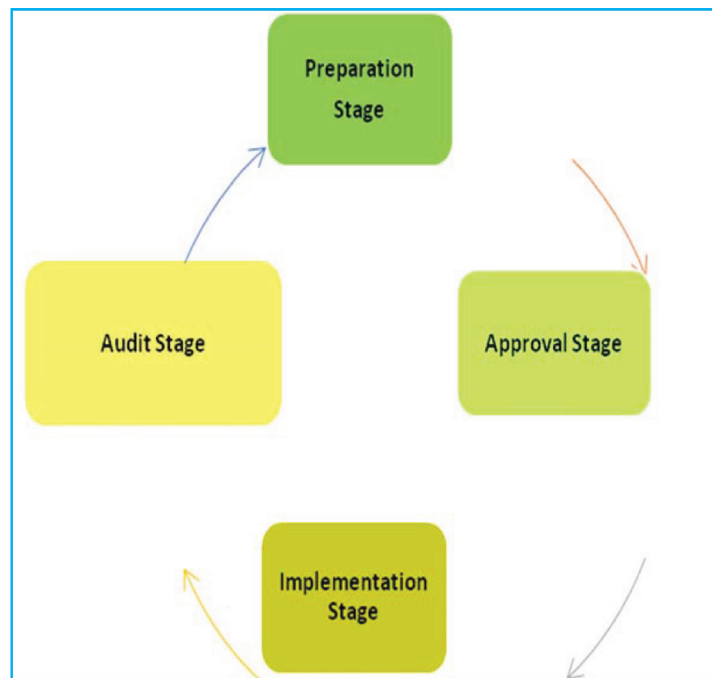
I. Preparation stage

- Ensure financial appropriations made in budgets match the needs.
- Analyze budget estimates (B.E.) for the current year vis-à-vis revised estimates (R.E.) or actual expenditure (A.E.) of the previous year and ensure corrective steps are provided for sufficient and proper and full utilization of budgets of current year.

II. Budget Approval

- Creation of specific gender guidelines for expenditure and revenue **legislation** in the overall framework for legislative decision-making.
- Integration of gender-specific **language** in legislation establishing new programme and schemes.
- Use of gender-responsive budgeting guidelines in allocation of discretionary **resources**.
- Incorporation of gender **outcomes into fiscal notes** accompanying new spending and revenue legislation.

III. Implementation Stage

- Preparation of **guidelines of spending** where there is discretion given to departments by legislative bodies.
- Development of gender **guidelines for outsourcing, procurement, and grant disbursement.**
- Implementation of gender goals in **staffing**.

IV. Audit and Evaluation

- Incorporation of a gender dimension into financial audits that focus on expenditures and compliance.
- Incorporation of a gender dimension into performance audits that focus on output and outcomes.
- Audit for compliance with gender goals and guidelines.

4.5.1 Who should prepare and implement Gender Responsive Budgeting?

- Ministry/Department of Finance
- Ministry of Women and Child Development (Nodal ministry at the central level, in India)
- Sectoral ministries – each and every department / ministry can do gender budgeting.
- Panchayats and Urban Local Bodies
- Researchers / Economists / Statisticians
- Civil society organizations, especially women's groups
- Parliamentarians, MLAs and other representatives of the people at state/district and sub-district levels
- Media
- Development partners / Donors
- Private sector, including Corporates/Companies
- The women and men for whom the specific policy, legislation, programme or budget is intended

4.6 Data required for Gender Responsive Budgeting

Data provides the basis for making informed policy choices, plans and budgetary allocations for programmes and schemes. Data is a potent tool for capturing disparities and inequalities between men and women, social groups and spatial locations. At the same time, data gaps and inaccuracies can distort the understanding of the nature and extent of problems and vulnerabilities faced by women and girls. This, in turn, can lead to flawed policy decisions and implementation. In other words, without high-quality data providing the right information on the right things at the right time, designing, monitoring and evaluating effective policies becomes almost impossible.

Sex disaggregated data and gender-sensitive indicators help to assess the differences in the situations of women and men and changes in them. They are needed for policy formulation and planning as well as to monitor and evaluate the effectiveness. **Data on gender issues** that affect only one sex, e.g. data on maternal mortality or violence against women, also enhances the extent of problems and vulnerabilities faced by women and girls and helps in designing policy and programmes.

Hence, the availability of appropriate, reliable and timely data flow is critical to the processes of informed decision-making, determining policy effectiveness and taking timely corrective interventions. The National Policy for the Empowerment of Women 2001 has also emphasized the need for timely, reliable and relevant data for policy-making and implementation.

4.7 Gender Budgeting – International Experience

Gender Budgeting has emerged as an important tool across countries. The concept of Gender Budgeting was developed in Australia in 1984. The form in which gender budgeting took place in Australia established a model whereby each government agency was required to provide a gender audit (an audit of the annual federal budget of the government's achievements in relation to women and girls). It was strongly emphasized to departments that a comprehensive gender analysis of mainstream public expenditure was relevant and not just those expenditures directly allotted to women and girls. It was found that expenditures specifically targeted to women and girls in Australia made up less than 1 per cent of the total budget.

The gender-sensitive budget in South Africa, which was initiated in 1995, was a joint effort of parliamentarians and non-governmental organizations. This parliamentary-NGO initiative undertook a detailed gender-sensitive

analysis of expenditure portfolios like education, health, welfare, housing, labour, trade and industry, land affairs, agriculture, safety and security, transport, energy, foreign affairs as well as the cross-sectoral areas of public sector employment and taxation. Later, during 1997, there began a parallel initiative within the Department of Finance, as a pilot for the Commonwealth initiative to integrate a gender perspective into macroeconomic policy. In the 1998 Budget Review (the document tabled along with the budget), there were a number of sections that discussed gender issues in the various departments, which was a big step forward as the Review had never previously mentioned women or gender in South Africa. The Commonwealth initiative to integrate gender into national budgeting processes was initiated on a test basis in four countries other than South Africa – Fiji, St Kitts and Nevis, Barbados and Sri Lanka. Sri Lanka joined the Commonwealth countries' pilot project in 1997. The initial gender-sensitive budget exercise in Sri Lanka was coordinated by the Department of National Planning. It focused on the portfolios of health, education, public sector employment, agriculture, industry and social services. Now more than 100 countries[7] have adopted Gender Budgeting at the national level.

4.8 Gender Budgeting in India

In India, research on gender responsiveness of government budgets began during the late 1990s. It was during this time, in 1993, that India ratified CEDAW (Convention on the Elimination of All

Forms of Discrimination against Women). The United Nations 4th World Conference on Women, held in Beijing in 1995, reaffirmed CEDAW's commitment to end discrimination against women. Both CEDAW and the Beijing Platform for Action (PfA) identified the equal treatment of men and women in budgetary processes as central to the achievement of gender parity. In fact, the Beijing PfA specifically called on governments to incorporate a gender perspective into the design, development, adoption and execution of all budgetary processes as appropriate in order to promote equitable, effective and appropriate resource allocation and establish adequate budgetary allocations to support gender equality. Within half a decade of such efforts getting initiated both at the international as well at the national level, the Union Government of India adopted Gender Responsive Budgeting or Gender Budgeting as one of its strategies for mitigating vulnerability of women and girl children in the country and overcome different kinds of gender-based disadvantages and challenges.

India formally adopted 'gender-responsive budgeting' (GRB) in 2005. Prior to the introduction of gender budgeting as a strategy, the Women Component Plan (WCP) was the first major initiative taken by the Government to address women-related issues and requirements on a systematic basis during the late 1990s. As part of the WCP initiative, the Government of India asked all the ministries and departments to earmark at least 1/3rd of allocations under plan schemes/programmes for women. However, the WCP suffered from obvious limitations and was not really effective in ensuring gender-responsive planning, budgeting and monitoring. The Union Government, however, in partnership with the States took a number of initiatives to address the concerns of women.

The budget speech of 2000-01 followed by the National Policy for the Empowerment of Women, 2001, focused on the urgent need for improving the access of women to national resources for ensuring their rightful place in society and economy. Subsequently, in 2003 the Ministry of Finance (GoI) constituted an Expert Group on 'Classification of Government Transactions' headed by Dr. Ashok K Lahiri 'to examine the feasibility and suggest the general approach to Gender Budgeting and economic classification'.

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[7]Rhonda Sharp, https://www.unisa.edu.au/Global/EASS/HRI/Gender%20Budgeting%20(2016)%20Wiley%20Blackwell%20Encyclopedia2.pdf

Box No. 2: Ashok Lahiri Committee Recommendations w.r.t. Gender Budgeting'

1. All programmes/schemes of the Government may be classified from the gender perspective into the following three categories:

    a. Women-centric programmes/schemes with 100 per cent pro-women allocation;

    b. Schemes/programmes that have a significant (over 30 per cent) allocation for women; and,

    c. Schemes/programmes that cannot have gender sensitive elements.

2. An institutional setup may be created in the Ministries/Departments to collect gender-disaggregated data, targets and indicators. Gender Budgeting Units (GBUs), headed by an officer of the rank of Joint Secretary, may be established in the Ministries/Departments for this purpose.

3. An Inter-Departmental Standing Committee (ISC) on Gender Budgeting may be set up to identify and share issues on the subject that cut across Ministries/Departments like budgetary allocations, micro finance, and homelessness. ISC can also identify and share best practices on implementing gender budgeting.

4. A Gender Budgeting Directorate (GBD) may be set up in the Department of Expenditure to function as a focal point for coordination, facilitation and support of Gender Budgeting activities across Ministries/ Departments.

5. A detailed head 'Women's Development' may be opened for classifying pro-women allocation in the programmes/schemes. This will ensure earmarking of funds on pro-women activities and subsequent monitoring of their utilization.

6. Small schemes (with a provision of Rs 10 crore or less) may be reviewed, merged or consolidated to ensure a meaningful impact on the beneficiaries.

7. Outputs as well as inputs may be closely monitored to ensure proper implementation of schemes with reference to stated goals. (Outcome budget).

8. Gender budgeting and assessment studies may also be introduced in the State Governments since a major portion of the social sector spending on education, health, nutrition, etc., is through the State Governments.

9. With the devolution of powers, functions and finance to the local bodies and Panchayats after the enactment of the 73rd and 74th Constitutional amendments, State Governments may also initiate studies on gender budgeting at these decentralized levels of administration.

10. Periodical gender audits of Government plans, policies and programmes may be conducted. The Department of Woman and Child Development (DWCD) may be the nodal agency for this purpose.

The recommendations of the Expert Group were taken note of and the same was reflected in the Finance Minister's budget speech in 2004-05 (para 76). Following the recommendations of the Committee, a Gender Budget Statement (Statement 20) was introduced as part of the Expenditure Budget, Vol. I in the Union Budget for the year 2005-06 for the first time. From 2017-18 onwards, the Gender Budgeting Statement is published as Statement No. 13 of the Expenditure Profile in the Union Budget. As an accountability tool, it showcases the programmes/schemes and corresponding budgetary outlays of line ministries/departments with respect to their endeavour to advance and promote gender equality commitments.

As a follow up to the recommendations of the Lahiri Committee report, and as a major stride towards the institutionalization of gender budgeting in the country, an Inter-Departmental Committee was constituted under the chairmanship of Secretary, Expenditure, and Ministry of Finance. The committee after its first meeting issued instructions to all ministries in December, 2004 to establish a Gender Budgeting Cell to serve as a focal point for coordinating gender budgeting initiatives within their ministries and across departments. A Gender

Budgeting charter outlining the composition and functions of the Gender Budgeting Cells was also released by the Department of Expenditure, Ministry of Finance on March 8, 2007. Since then, many ministries have been proactively pursuing the strategy of Gender Budgeting and the Ministry of Women and Child Development has been supporting the process. To support and handhold the various stakeholders, a scheme on Gender Budgeting has been included since the 11th Five Year Plan.

Since the introduction of the strategy, various entities including the then Planning Commission and now NITI Aayog, Ministry of Finance and the Ministry for Women and Child Development have taken several steps towards institutionalizing Gender Budgeting at both the Union Government and State levels. NITI Aayog's 15-year Vision Document also proposes key reforms to encourage women's workforce participation across sectors in India which is in line with the achievement of the Sustainable Development Goals being steered by the NITI Aayog.[8]

4.9 Gender Budgeting Process and experience in Karnataka

In Karnataka, the State has had the advantage of many fiscal reforms initiatives in Public Expenditure Management including Programme Performance Budgeting (PPB), Monthly Programme Implementation Calendar (MPIC), Result Framework Document (RFD) and Gender Budgeting (GB). Karnataka has also been a pioneer in GB initiatives. In fact, the Lahiri Committee (July 2004) recommended the pilot introduction of GB in one State and Karnataka was chosen for this purpose. It was highlighted in the budget speech of Karnataka in 2006-07 as:

> *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 commitment'*
>
> **Para, 25 of Budget speech of 2006**

4.9.1 Gender Budget Cell at Fiscal Policy Institute

Based on the proposal of the Finance Minister, a Gender Budget Cell (GBC) was established by the Finance Department, Government of Karnataka, vide G.O No. FD 21 GIE 2005, Bengaluru, dated January 29, 2007, in the Fiscal Policy Analysis Cell (FPAC). Since its inception in 2007-2008, the Government of Karnataka has been submitting the GB Statement document to the Legislature. The document is prepared in line with that of the Union Budget. The Fiscal Policy Analysis Cell (FPAC) has since been merged with the Fiscal Policy Institute (FPI) vide G.O No. FD 22 SaViYo 2013, Bengaluru, dated October 3, 2013 and the Gender Budget Cell has been functioning from FPI since then.

Main function of the GBC

1. Preparation and documentation of the GB document in consultation with DWCD.
2. Build capacities of officials of line departments and implementing agencies on the strategies and tools of GB.

The Women and Child Development Department is the nodal agency for monitoring and evaluation in collaboration with the Planning Department for Gender Budgeting.

4.9.2 Gender Budget Document in Karnataka

The document is a citizen friendly disclosure of budget allocations that impact women. As part of the preparation of the GB document, officials across departments are sensitized after the budget announcement every year on gender-responsive budgeting at the Fiscal Policy Institute, Bengaluru.

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[8]*http://finance.kar.nic.in/Bud2018/2018-19%20Final%20Outputs/Gender%20Budget%20Final.pdf, Page No. 15.*

The concerns that emerged during these interactions indicated that there is a need for greater dissemination and sensitization of the concept of Gender Budgeting among line department officials. With the efforts of the FPI, it is expected that the training programmes on Gender Budgeting will prove to be useful for collecting sex disaggregated data and strengthening the monitoring and documentation system for programmes and schemes with respect to gender mainstreaming.

As per the procedure of preparation of the GB document, the Finance Department issues a Gender Budget Circular as a separate circular mostly during October/November every year. This circular comprises of formats in both Kannada and English for collecting information on (a) financial and physical targets and achievement for each schemes/programmes under Category 'A', 'B' and 'C' for past two years and (b) human resources. **After issue of Gender Budget Circular, the classification of schemes published in the GB document is validated, on an ongoing basis, in consultation with the line departments through pre-budget orientation workshops conducted by the GBC at FPI.**

Figure 4.3: Process for Preparation of GBD in Karnataka
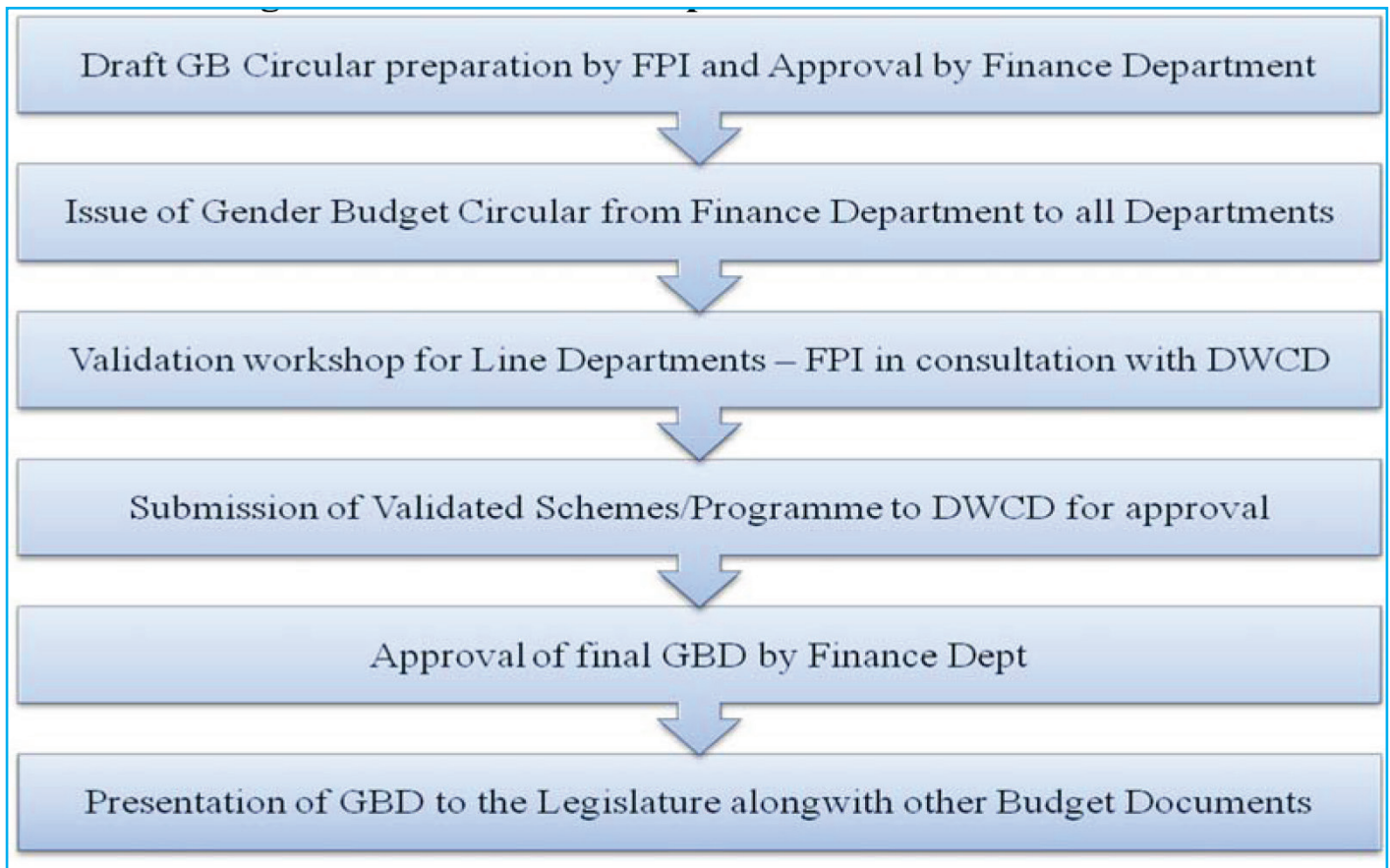
Since 2015-16, the GBD is prepared in consultation with DWCD, which is responsible for monitoring of Gender Budgeting schemes/programmes at the district level. The FPI provides technical support in the preparation of the document. After the validation of the schemes, the data for schemes, including new schemes, is obtained from the budget section of the Finance Department. **The draft Gender Budget Document is then sent to the Head, Department of Women and Child Development, for necessary approvals. The final draft is submitted to the Finance Department for review and approval. The final document is then presented in the Legislature along with other budget documents**.

The entire process tries to make officials at all levels recognize the gender concerns that are implicit in the objectives of scheme/s. The need for taking care in designing, planning and implementing the scheme with a

gender lens and the importance of capturing sex disaggregated data is emphasized in this process. Due to the present system of classification of schemes, a macro picture of the budgetary allocations for women across schemes, departments and sectors gets captured against the overall allocations. This gives an insight as to whether there is need to re-prioritize the budgetary allocations in order to meet gender needs and bridge the gaps.

4.9.2.1 Brief introduction to Sectors (Social, Economic, General) and Nature of Schemes- Individual/ Household/ Community

Before discussing the classification of schemes as reflected in the GB document, it would be meaningful to understand the segregation of departments and the schemes of the Government of Karnataka. The transactions of the Government are classified into different functions representing major divisions of activities of the Government. The functions have been grouped into the following sectors: [9]

General Sector (Group A)

General Sector covering services, such as, defence, police, general administration, etc., which are indispensable to the existence of an organized State and cannot be conceptually allocated to particular groups of beneficiaries.

Social Sector (Group B)

Social Sector is an important sector of the economy and includes components such as education, health and medical care, water supply and sanitation, poverty alleviation, housing conditions, etc., that play a vital contribution in human development. The main focus of the Social Sector is to provide basic social services to consumers and improve their conditions. The following departments are categorized as the Social Sector by the Government of Karnataka.

1. Department of Education
2. Department of Health and Family Welfare
3. Department of Housing
4. Department of Urban Development
5. Department of Labour and Employment
6. Department of Social Welfare
7. Department of Information, Sports and Youth Services
8. Department of Women and Child Development

Economic Sector (Group C)

Economic services dealing with activities or assistance provided to agencies in the eight fields of production and trade. The following departments are categorized as the Economic Sector by the Government of Karnataka.

1. Department of Agriculture
2. Department of Transport
3. Department of Rural Development and Panchayat Raj
4. Department of Forest, Ecology and Environment

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[9] *http://finance.kar.nic.in/actsrules/rules/budget%20manual.pdf*

5. Department of Cooperation

6. Department of Food and Civil Supplies

7. Department of Commerce and Industries

8. Department of Water Resources

It may be noted here that the office of the Principal Accountant General (General & Social Sector Audit), Karnataka, Bengaluru has been entrusted with the work of auditing the departments falling under the General and Social Sectors in Karnataka. The office also audits the local bodies, including Panchayati Raj Institutions and Urban Local Bodies and Autonomous Bodies under the administrative control of the Government of Karnataka. [10]

Nature of Schemes- Individual/ Household/ Community

The Government of Karnataka also divides the services offered under the above mentioned sectors into those that are 'divisible' [11], i.e., beneficiary oriented, and those that are 'indivisible', i.e., non-beneficiary oriented. For instance, all services in which the Government can identify and count individual beneficiaries (schools, scholarship schemes, immunization programmes, employment generation programmes, housing schemes, etc.) are considered beneficiary oriented while services in which the government cannot identify and count individual beneficiaries are treated as non-beneficiary oriented, e.g., construction of one-stop centre, construction of marketing outlet for Stree Shakti products, trauma care centre in Bengaluru, etc. Amongst the schemes, some may be classified as Household schemes (e.g., Anna Bhagya Scheme implemented by the Department of Food and Civil Supplies) and some Community centric schemes which benefit the entire community (e.g., Namma Grama Namma Raste – My village my road – scheme implemented by the RDPR).

4.9.3 Classification of Schemes

The Government of Karnataka has regularly submitted the GB document since its inception in 2007-08 to the legislature[12] along with other State Budget documents. The GB document is prepared on similar lines as recommended in the Lahiri Committee report on 'Classification of Government Transactions'. In Karnataka, government schemes and programmes under 28 demands for grant are classified into three categories in the GB document, viz.

Category A	100 per cent women beneficiaries
Category B	Percentage of women beneficiaries range from 30 to 99 per cent of the total intended beneficiaries
Category C	Schemes with less than 30 per cent women beneficiaries

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[10] http://agkar.cag.gov.in/pag_introduction.asp

[11] http://www.cbgaindia.org/wp-content/uploads/2016/05/Exclusion-of-Disadvantaged-Communities-in-the-Budgetary-and-Planning-Processes-India-Exclusion-Report-2013-Co-authored-Pageno.-165-181.pdf

[12] The Public Accounts Committee has examined the CAG reports and recommended strengthening of the Gender Budget Cell; giving priority to the analysis of data collected from the departments to ensure effective implementation; and proper identification of schemes into Category 'A' and Category 'B'.

Figure 4.4: Flow chart of Classification of Schemes/Programme in Karnataka

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                        Classification
                          of Schemes
                    ┌───────────┴───────────┐
               Category A              Category B
            ┌──────┴──────┐        ┌──────┴──────┐
      Beneficiary    Non Beneficiary  Beneficiary   Non Beneficiary
      Oriented       Oriented         Oriented      Oriented
      Scheme (AO)    Scheme (NAO)     Scheme (BO)   schemes (NBO)
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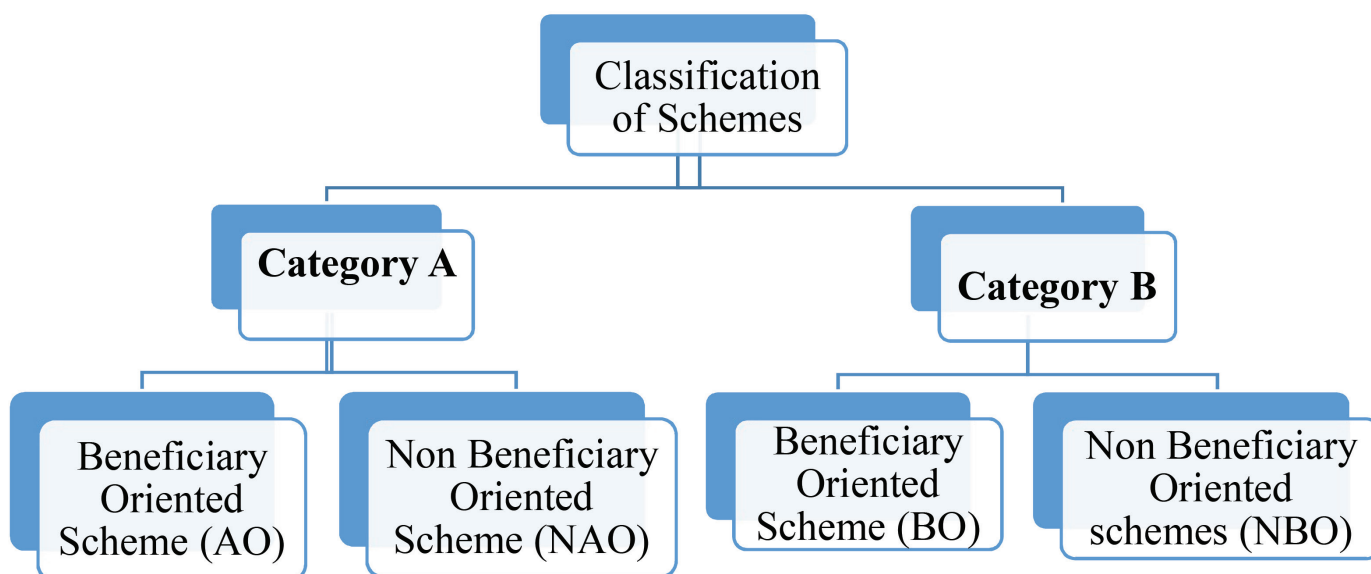
Since 2015, schemes are further classified as Beneficiary Oriented Schemes (BO) and Non Beneficiary Oriented Schemes (NBO) in the Gender Budget Document.

Beneficiary Oriented Schemes: These are individual and household based schemes which benefit women or girls directly and are measured as coverage of percentage of women/girl beneficiaries to total beneficiaries. Examples include scholarship schemes/financial benefit schemes and housing schemes.

Non Beneficiary Oriented Schemes: These are household and community based schemes for road construction, public water supply, area development and training centres, etc. In such schemes, beneficiaries are measured in terms of percentage of women against total population of the targeted area. Gender Budgeting attempts to measure the benefit to women or girls, based on the output- cum-outcome of the schemes. These are schemes that are either aimed at or cause creation of an enabling environment for welfare and empowerment of women. Examples include community drinking water facility, road construction, and school buildings.

Block Grant: Block grant is an untied grant for Gram Panchayats to address their local developmental needs. The detailed entries pertaining to the item wise expenditure of Block Grants to Panchayati Raj Institutions (PRI) have been added as a write-up in the GB 2015-16 only for Category A schemes. However, the quantum of allocation for women under each such item at the Block is not indicated separately.

4.9.4 Analysis of Schemes/Programmes in Gender Budget Document in Karnataka

A gender analysis of budgets offers a new tool or methodology for ensuring a better match between the Government's policy commitments and development outcomes for women recognizing underlying gender inequalities and redressing them through allocation of budgetary resources. Gender Budgeting aims to analyze how effectively Government's policies, programmes, and budgetary allocations respond to the needs and concerns of women/girls. The Government of Karnataka has implemented many schemes/programmes under the Social, Economic and General Sectors through various departments for gender empowerment.

Figure 4.5 provides the number of schemes that have been reflected in the Gender Budget Statement of Karnataka from 2007 to 2018 (July).

Total Number of Schemes/Programmes in Gender Budget Document (2007-08 to 2018- 19 (Revised Budget - July))

Year	Cat. A	Cat.B
2007-08	43	193
2008-09	44	659
2009-10	47	742
2010-11	49	737
2011-12	45	759
2012-13	50	780
2013-14 (Feb)	48	918
2013-14 (July)	48	928
2014-15	59	798
2015-16	54	720
2016-17	50	664
2017-18	58	666
2018-19 (Feb)	60	701
2018-19 (July)	62	698
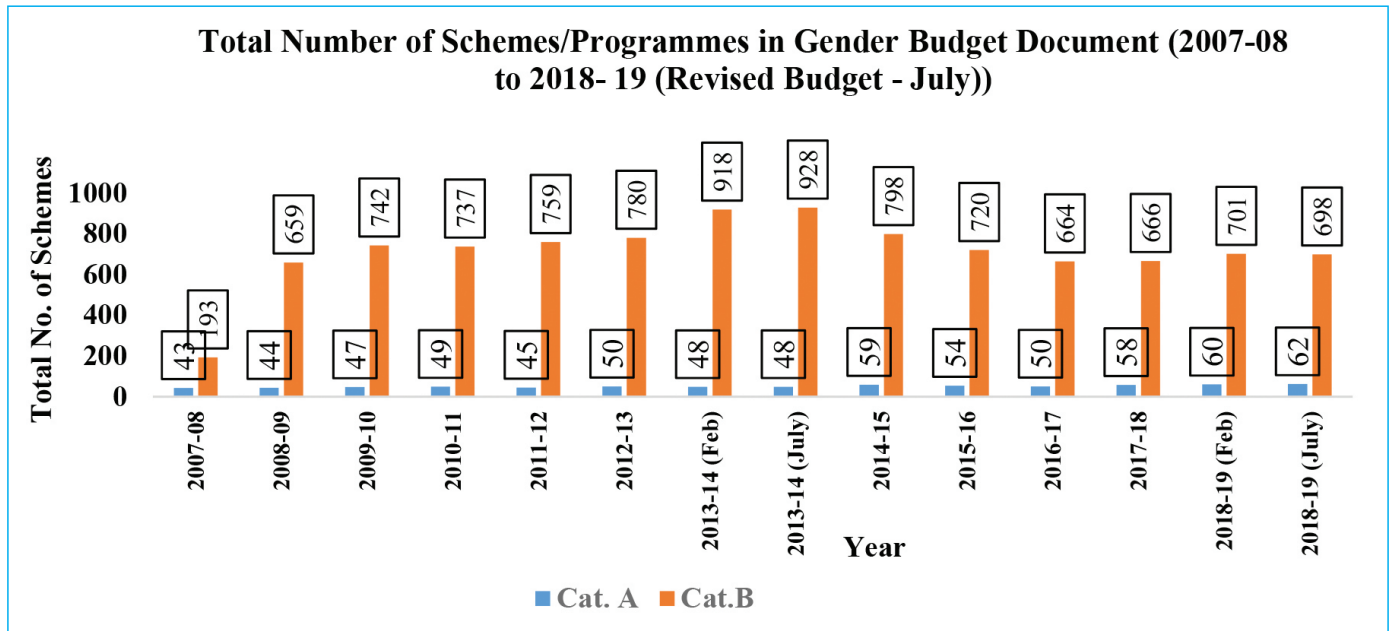
Source: Gender Budget Document, Finance Department, GoK

The figure shows the number of schemes/programmes that are classified as Category A (100 per cent allocations for women) and Category B (minimum 30 per cent allocation and maximum of 99 per cent). The schemes are targeted to benefit, directly or indirectly, various categories of women in both rural and urban areas, including sexual minorities (transgender), widows and single women. To begin with, the Government of Karnataka started with a total of 36 schemes under Category A and 100 schemes under Category B in 2007-08. The number of schemes in the GB document has since increased substantially. In 2017, the total number of schemes identified under Category A increased to 38 per cent (from 36 to 58 schemes) and under Category B to 81 per cent (from 100 to 666 schemes). Since 2014-15, the number of Category B schemes has varied due to rationalization (deletion/merger) every year.

An analysis of Category A schemes revealed that most of the schemes are from Social and Economic Sectors, which focused on welfare and empowerment of women through capacity building like 'Skill Development and Training for Minority Women', 'Training of Anganawadi Workers and Helpers', 'Training Programme for Women Entrepreneurs through Women Development Corporation', etc. Some other schemes aimed at economically empowering women by providing them with financial assistance for sustainable livelihood and asset ownership are 'Dairy Programme for Women', 'Investment in Women's Co-operatives', 'Loans to Women' s Co-operatives for Construction of Common Workshed and also Business Premises', 'Micro Credit to SCs/STs/Minorities through SHGs', 'Interest Subsidy for Women through KSFC', 'Udyogini', 'Samrudhi' 'Streeshakti', 'New pension system for Anganwadi workers', 'Indira Awas Yojana', 'Ashraya Basava Vasathi', 'Land Purchase Scheme' and 'Living cum Work shed Scheme'.

4.9.5 Monitoring Mechanism for Schemes/Programmes in Karnataka

The concerned line departments are responsible for the implementation of programmes and schemes and monitoring at different levels. Table 4.1 indicates the existing institutional mechanism for monitoring schemes/ programmes in Karnataka.

Table 4.1: Institutional Mechanism for Monitoring Schemes

	Monitoring Agency	Headed by	Period	Nature of review
Monthly Programme Implementation Calendar (MPIC) [13]	Line Department	Head of Department	Once in 3 months	Physical and financial progress of schemes /programmes
Karnataka Women Abhiruddhi Yojana (KMAY*)	DWCD	Additional Chief Secretary and Ex-Officio Development Commissioner	Once in 3 months	Review on Plan Schemes
Karnataka Development Programme (KDP)	DWCD	District Minister at District Level and monitoring by Chief Secretary to Govt. at State Level	Every month	Beneficiary Oriented schemes published in GBD (Both A & B Category)
Karnataka Evaluation Authority (KEA)	Line Department	Planning Department	Regularly	To conduct evaluation study through empanelled agency with focus on Beneficiary Oriented Schemes.
Task Force Committee [14]		DWCD	Quarterly	To conduct evaluation study through empanelled agency with focus on Beneficiary Oriented Schemes.

Note: *KMAY schemes which were the sub-set of GB have been now subsumed for purpose of review and monitoring in 2017-18.

The increasing trend in allocations to Gender Budgeting schemes can be observed from 2007 to 2019. It signifies the increasing importance attached to the strategy of Gender Budgeting and also shows that attempts to integrate women into the development process have been increasing. Though the Karnataka Budget has been enhancing its allocations to Gender Budgeting every year, there is a need to step up/prioritize these allocations based on gender analysis, review the implementation and monitoring

mechanism of the schemes from gender perspective and track the utilization of funds for the desired results. As per Economics Survey of Karnataka, 2018-19, given the health status, literacy rate and overall socio-economic condition of women, there is still a lot that needs to be done in order to holistically empower women.

4.10 Challenges and Limitations of Gender Responsive Budgeting

Some important challenges identified are as follows:

- Lack of willingness to acknowledge and understand gender inequalities and its relevance to socio-economic growth.
- There is limited availability of disaggregated gender-specific data sets for all schemes and programmes implemented by various departments.
- Overall inadequacy of allocation for women in budget.
- Multiplicity of schemes with small budgets which have limited impact and coverage.
- Lack of involvement of women in decision-making.
- Lack of clarity regarding physical targets and achievements.
- Gender insensitivity of the implementing agencies.
- Scheme formulation not being in line with field level requirement
- Incorrect estimation of women's contribution to market and care economy.
- Lack of insight and co-ordination among implementing agencies.
- Elimination of stereotyping in terms of beneficiaries of schemes/programmes.
- Difficult to quantify the benefit of women/girls in schemes related to community based programmes, administrative, HR, infrastructure, maintenance and so on.

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[13] *The category under which the schemes fall as per GB document is captured in the MPIC format.*

[14] *Task force constituted by DWCD in 2013 monitors and suggests improvement in the implementation of Gender Budgeting in Karnataka. The committee is headed by ACS and Development Commissioner.*

Introduction to Gender Audit

CHAPTER 5

Introduction to Gender Audit (Training Sessions 6 & 7)

In the previous section on Gender Responsive Budgeting, it has been clearly indicated that the processes of GRB begins with gender-responsive planning and ends with gender audit. Gender audit is currently the missing link in GRB. Therefore, an effort has been made to enable the user to understand, identify and analyze the factors that hinder efforts to mainstream gender in policy and practice through gender audit. In this part of the Handbook, the concept, purpose, scope of gender audit, link between performance and gender audit as well as the processes focusing on equality perspective, gender audit design, etc., has been discussed. The last part focuses on increasing audit skills and programmatic equality through a practice exercise.

5.1   Concept and Importance of Gender Audit

Gender audit is a guided process to examine 'what has been done' and 'what has not been done' to

> Gender audit is a tool to assess the accountability to and the extent of Gender Budgeting accomplished

meet the Government's stated objectives of gender equality. The basic assumption of gender audit is that public policy impacts men and women differently. Gender audit also outlines how the Government will address specific areas where inequality is found to exist. Based on definitions from various international sources, Government of India, Ministry of Women and Child Development guidelines define gender audit as:

> *Gender Audit is a tool to assess the accountability to and extent of Gender Budgeting accomplished – the integration of gender concerns into policies, strategies, programmes and schemes of all types. Its aim is to see whether the policy, guidelines, practices, systems, procedures and budgets are being used in the most effective way to deliver the Government's commitments to gender equality. It is also an effective tool to assess the capacity of the departments concerned, for designing, implementing and monitoring the progress of policies and programmes.*

One aspect of gender audit [15] is referred to as "mainstreaming", i.e., analyzing mainstream public policy, including legislation, regulations, allocations, taxation and social projects, from the point of view of their effect on the status of women in a given society. Gender audits analyze the income and expenditures of the government from a gender perspective.

> Gender audit of the national budget points to the areas in which efforts need to be made and allocations earmarked to promote the status of women in general and the status of women from disadvantaged groups in particular.

Three [16] international agencies viz., the United Nations Development Fund for Women, the Commonwealth Secretariat and the International Development Research Centre, encourage governments and social advocacy organizations around the world to do gender audits of their national budgets. They also promote implementation of the conclusions of those audits, to the end of making national budgets more equitable from the standpoint of gender.

➢   **Why Gender Audit**

The purpose of gender audits is to guide public policy that contributes to an increase in gender equality. Specifically gender audits:

- **Provide an external and objective view** of the policies and programmes implemented.

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[15] *https://adva.org/wp-content/uploads/2014/09/What-20is-20a-20Gender-20Audit.pdf*
[16] *https://adva.org/wp-content/uploads/2014/09/What-20is-20a-20Gender-20Audit.pdf*

- **Facilitate participation and empower women** and the marginalized as it collects feedback from the grassroots/beneficiaries and assesses the performance of the implementing agency.

- **Review the agreed commitments** of the ministry/department to promote gender equality in terms of policies, programmes, strategies, practices and resource allocations.

- **Facilitate** ministries/departments **to determine the potential and actual gender impacts** of the expenditure incurred.

- **Provide information and feedback for improved decision-making, allocations and overall implementation /service delivery.**

5.2   Scope of Gender Audit

The scope of gender audit is inclusive, as a part of both Compliance Audits [17] and Performance Audits, being undertaken by the Comptroller and Auditor General (CAG. Unlike gender evaluations or impact assessments, gender audits generally work within the provided policy /schematic framework. **However, currently, the scope of gender audit is limited and depends on how deeply an audit is performed, by the person performing the audit as well as the reason behind the audit.**

The scope of gender audit exercise should go beyond an evaluation of the budgeted programmes and schemes on the **3Es (Economy, Efficiency and Effectiveness)** as stipulated for performance auditing, to include gender relations as well as heterogeneity amongst women and also include the following:

i)   The extent to which objectives of gender mainstreaming have been achieved through an economical and efficient use of resources; and

ii)   level of achievements in the context of the implementation of particularly **Article 14[18]** which guarantees gender equality; **Article 15[19]** which prohibits discrimination and, **Article 21[20]** which guarantees right to life and personal liberty, the **National Policy For Empowerment of Women, 2001;** international conventions ratified by India like the **CEDAW[21]** and other national and state level gender equality policies and legislations.

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 setup and beneficiary involvement, among other things. Gender audit should not only limit itself to assess the situation of women under programme/scheme but should go beyond, to include gender relations as well as heterogeneity amongst women.

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.

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[17] *Transaction based audits, Regularity audits, Propriety audits, Theme based and Chief Controlling Officer based audits are all Compliance Audits.*

[18] *Article 14 - The State shall not deny to any person equality before the law or the equal protection of the laws within the territory of India.*

[19] *Article 15 - Prohibition of discrimination on grounds of religion, race, caste, sex or place of birth.*

[20] *Article 21 reads - "No person shall be deprived of his life or personal liberty except according to a procedure established by law."*

[21] *The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) adopted in 1979 by the UN General Assembly. India signed CEDAW on July 30, 1980 and ratified it on July 9, 1993*

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.

5.3   Audit Process

The Union Government, along with the State Governments, has made persistent efforts to realise gender equality commitments and taken numerous decisions and policy initiatives to empower women.   The Gender Budget of the State Government discloses the expenditure proposed to be incurred within the overall budget on schemes which are designed to benefit women fully or partly.

> Scope of Gender audit exercise should go beyond the budgeted programmes and schemes, to include gender relations as well as heterogeneity amongst women.

It is important that the money is spent to achieve the desired objectives with emphasis on **4Es (i.e. Economy, Effectiveness, Efficiency and Equality).** Implementing/executing officers are responsible for ensuring that programmes/projects are managed in a proper manner. Auditors are responsible for providing independent assurance to legislatures on whether value for money has been received and intentions of the Government achieved.

Auditors, due to limitations on budget, cannot afford to audit all programs and projects. Therefore, the selection of individual projects for audit is a key judgement for the auditor. A systematic selection process enables the most effective use of limited audit resources. The selection process can incorporate many levels of planning, possibly carried out by different levels of management.

The process can be broadly classified into two categories;

   a)   Strategic planning

   b)   Operational planning

a)   Strategic Plan of Audit

Strategic Audit planning is the process of determining the long-term goals for the Audit Department and the best approach for attaining them.   It consists of strategic goals (mission statement), strategic objectives (more specific and detailed statements) and strategic measures to attain them. The strategic plan for performance audit is a subset of the strategic audit plan of the Audit Department. The auditor has to prepare their audit plan with reference to the department's strategic audit plan.

> Strategic Audit Plan of the department sets out a vision that provides an important starting point. A well-structured gender inclusive strategic audit planning process is necessary to ensure that the resources of the department are used in the most efficient and effective manner

Strategic Audit Plan of the department sets out a vision that provides an important starting point in deciding what to audit; sets out the outcomes that are desired and in general, better managed government programmes and better accountability to parliament/legislature and the public. A well-structured gender inclusive strategic audit planning process, based on a sound rationale, is necessary to ensure that the resources of the department are used in the most efficient and effective manner.

Strategic audit planning process

Before preparing the strategic audit plan, it would be useful to develop a sound understanding of:

i.   General economic and social conditions;

ii.   Government priorities, goals and programmes; and,

iii.   Regulatory and accountability frameworks within which the audited entities operate.

The overall direction, allocation of resources and priorities for performance/gender audit is determined at the strategic level. Legitimacy and trust are essential values in all government undertaking, and gender auditing may contribute to strengthening these values by producing independent assurances on the 4Es (Economy, Efficiency Effectiveness and Equality) of government programmes. **Gender auditing should be directed towards areas where an external and independent audit may add value in promoting the 4Es. Therefore, one of the main objectives of strategic planning is the identification and selection of audits with the potential to improve public sector accountability and administration and women empowerment**. Since the potential themes and topics for the gender audit are also selected during the strategic planning process, it is often regarded as one of the first steps in planning the gender audit. Planning at strategic level is normally done at the level of the head of the auditor/department.

It helps to focus on those audits which have maximum value in terms of improved accountability, economy, efficiency, effectiveness and equality. For these very reasons, after selecting a suitable area/project for gender audit, it is important to identify significant areas of the project for audit focus rather than apply equal effort and resources to all aspects of the project. This process is also referred to as defining lines of inquiry or identifying issues of significance.

> The identification and selection of gender audit topics must have the potential to improve public sector accountability and administration and women empowerment.

b)   Operational Planning

Once the strategic audit plan for the department is in place, the process of preparing the annual audit plan is taken. **The annual audit plan will include performance/gender audit, along with regular audit.** It is an exercise of balance between audit priorities and the resource availability.

Planning at the operational level includes several layers in itself. An annual plan is normally prepared at the level of the head of the division and consists of identification of agencies, number of audits to be carried out in a year, resources required, etc. The audit plan component for the performance audit would typically include subjects relating to specific sectors or the department under their jurisdiction. Planning at the team level consists of planning for specific audits and preparing the audit programme.

Planning, either at the strategic or at the operational level, requires identification of key factors to guide the selection of appropriate projects. The selection factors are important in ensuring that a rational and systematic approach is adopted in the decision-making process, while the sources and validity of information and data ensures that the factors are applied to achieve valid results. The following indicates the stages in strategic and operational planning.

Step 1 - Selecting performance/gender audit topics

Audit topics are generally selected on two grounds: firstly, its contribution to maximum value in terms of improved accountability, economy, efficiency and effectiveness and equality; and secondly, the coverage of programme/scheme operations within the limitations of audit resources available.

During programme implementation, it is important to ascertain whether appropriate performance measures are maintained and analysed to assess performance, and whether there is a clear identification of roles and responsibilities for each level of the programme/activity. If the programme has been in place for some time, it will be important to assess whether a formal evaluation has been undertaken to ascertain whether the programme continues to meet relevant needs and the extent to which those needs still exist or are being met by other programmes.

Some considerations for selection of topics are:

a) **Assessing risks:** Since all the entities and all activities of the entities cannot be audited because of resource constraints, awareness of entities or areas that put the programme or public resources at risk from the point of view of economy, efficiency and effectiveness helps focus audit attention on them. Risk profiling of audited entities, sectors and programmes, thus, helps in deciding the selection of subjects.

b) **Materiality and significance:** Auditors should consider materiality in all states of the audit process and in doing so, consider not only financial but also social and political aspects of the subject matter and how to add the most value possible through the audit. Significance of a topic is its importance in the context of the organisation, programme or subject. A topic will have high significance if the project or activity it addresses is central to the functioning of the entity.

c) **Visibility:** Visibility of a subject is an assessment of the interest it generates among the general public and the legislature. While no uniform indices of visibility can be prescribed, legislative debates, media reports or articles and subjects of workshops and seminars could serve as an index of visibility.

d) **Past Audit:** Past audits by the department could provide an index of significance, materiality and risk of the subjects.

e) **Estimated Impact:** Estimated impact of the performance audit is also a criterion for prioritisation. This could be the impact of improved economy, efficiency, effectiveness and equality of the scheme/ activity which is the subject of performance/gender audit. Impact can be accessed through an understanding of the entity's risk profile and the areas proposed to be addressed by the topic.

f) **Coverage:** Coverage refers not only to previous audit coverage but also to other independent reviews of the activity. Such reviews may have been conducted by internal audit, external consultants or government committees or the activity could have been subject to programme evaluation. As a general rule, a low ranking would occur when there has been a substantial review of the activity within the past two years. A higher ranking would be warranted where a review has been requested by the legislature or the previous review indicated that such a follow-up should occur.

The stage of the agency's programme development should also be kept in mind when assessing management performance. For example, in the development stages it will be particularly important for the agency management to set measurable, operational objectives, which clearly identify how the programme will contribute to the agency's objectives.

Step 2 - Interaction with audited entities and other stakeholders

The Accountant General may elicit suggestions from the Executive or those charged with governance of the audited entities for the subjects or areas that could be selected for audits. Holding of seminars, conferences and discussions with other stakeholders at the time of audit planning can also be considered as means for associating stakeholders with the planning process. This will also help in understanding the concerns of the audited entities and supplement the risk assessment exercise being undertaken for finalisation of topics. It would also give the department a chance to appreciate governance and regulatory issues concerning the audited entities.

Step 3 - Periodic updating of the data and risk profile

The data and information gathered for strategic planning for performance audits and risk profile of the entity or programme should be updated periodically; the periodicity being determined by Accountants General depending upon the changes in the entity environment. While Accountants General may establish procedure for updating the data, it should be incumbent upon the audit officer to update the data in respect of entities at the close of each periodic audit.

Step 4 - Planning individual performance audits with gender sensitivity

A well thought out plan is indispensable in gender sensitive performance auditing....

A performance/gender audit has to be planned in a manner which ensures that an audit of high quality is carried out in an economic, efficient, effective and equitable way and in a timely manner. A well thought out plan is indispensable in gender-sensitive performance auditing. Before implementing the performance audit, it is important to identify the audit objectives, the scope and the methodology to achieve the objectives of a particular performance audit. Planning consists of developing guidelines and assessing resources. The audit guidelines should be detailed, including information on the audited entity's environment, audit materiality and risks, and description of the audit scope, objectives and methodology as discussed in subsequent paragraphs.

Planning consists of developing a detailed approach for the expected nature, timing and extent of the audit. Adequate planning of audit helps to ensure that appropriate attention is devoted to important areas of the audit, potential problems are identified and the work is completed expeditiously. Planning also assists in proper assignment of duties to team members and coordination of work performed by other offices within the department and those of experts.

> The important steps in drawing up an audit proposal, including gender audit,:
>
> • 	Defining the specific issue to be studied and the audit objectives
>
> • 	Developing the scope and the design of the audit
>
> • 	Determining the timetable and the resources

The following chart indicates the process involved in planning an individual performance audit in practice. These steps cannot always be strictly separated and they do not necessarily take place in the same order always.

- • 	Understanding the entity/programme/activity
- • 	Defining the objectives and the scope of the audit
- • 	Determining audit criteria
- • 	Deciding audit approach
- • 	Developing audit questions
- • 	Assess audit team skills and whether outside expertise required
- • 	Preparation of Audit Design Matrix
- • 	Establishing time table and resources
- • 	Intimation of audit programme to audit entities

Step 5 - Sources of Information for Selecting Audit Topic

Various factors must be considered while selecting the right topic for performance audit. Reliable and objective information related to each factor should exist and there should be reasonable chances of obtaining this information.

Sources of information include:

i.   Annual reports, progress reports, special reports on a particular scheme, monitoring reports;

ii.   Any parliamentary/legislative interest or previous audit involvement;

iii.   Budget and budget speech of the Finance Minister;

iv.   Finance Accounts of the Government;

v.   Previous audit reports, reviews, evaluation and inquiries into the activities of the entity. Past reviews are often a useful source of information as they help avoid unnecessary work in examining areas that have been under recent scrutiny and highlight deficiencies that have not yet been remedied.

vi.   Government plan documents;

vii.   Information from planning and finance departments of the Government;

viii.   Scheme guidelines and government sanctions of scheme expenditure;

ix.   Agreements with funding agencies (e.g., IMF, World Bank);

x.   Programme details obtained from implementing department, including information disaggregated by sex and gender;

xi.   Other relevant sources of information such as:

    a.   Similar works undertaken by other government agencies and non-government organization;

    b.   Information held by coordinating agencies or government committee;

    c.   Research by academics or research organizations; and

    d.   Media coverage.

The information obtained from these sources should be used to support the selection criteria that we have discussed earlier in arriving at a decision on which topic should be audited. Correlation between the information obtained from the sources with the selection criteria should be made to establish a relationship in the process of evaluating the significance of auditing the particular topic. For example, information on the cost of programmes or projects obtained from the budget book would be useful in determining the financial materiality. On the other hand, the information obtained from the budget speech is useful in determining the visibility of the programme or project as reflected in the political agenda and would also indicate the national importance. Information should be properly evaluated to the extent that we have the reason to believe that they are appropriate and reliable.

5.3.1 Key Processes in Performance Audit

a)   Entry Conference (Stakeholder)

Entry conference at the commencement of each field audit serves more than one objective. It provides an opportunity for:

(i)   An introduction of the audit team members with the chief of the entity and heads of various divisions.

(ii)   The audit officer to explain the audit plan as applicable to the entity consisting of the audit objectives, approach and time frame besides appraising the entity of the data, information and documents that will be required by the audit team.

It is useful to make a request for the entry conference in the audit engagement letter itself to enable the chief of the entity to set aside appropriate time on the very first day of the audit and inform his division heads in time. The entry conference should be followed by a brief minutes of the proceedings.

b)   Risk Analysis (Good Governance)

Auditors[22] should actively manage audit risk, which is the risk of obtaining incorrect or incomplete conclusions, providing unbalanced information or failing to add value for users. **Many topics in performance auditing are complex and politically sensitive.** While simply avoiding such types of audits may reduce the risk of inaccuracy or incompleteness, it could also limit the possibility of providing important feedback for better governance and adding value by audit.

Important aspects of risk may include not possessing the competence to conduct sufficiently broad or deep analysis, particularly from gender perspective; lacking access to complete and quality information including sex disaggregated data; relying on inaccurate information (e.g. because of fraud or irregular practices); being unable to put all findings in perspective; and, failing to collect or address the most relevant arguments. Auditors should, therefore, actively manage risk. Dealing with audit risk is embedded in the whole process and methodology of performance audit. Audit planning documents should state the possible or known risks of the work envisaged and show how these risks will be handled.

c)   Materiality

Auditors should consider materiality at all stages of the audit process. Thought should be given not only to financial but also to social and political aspects of the subject matter, with the aim of delivering as much added value as possible. 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 should have regard to the magnitude of its impact. It will depend on whether the activity is comparatively minor or whether shortcomings in the area concerned could influence other activities within the audited entity. 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 the impact of poor performance would be restricted to a small area or otherwise minimal.

In performance audit, materiality by monetary value may, but need not, be a primary concern. In

> An issue will be considered material where the topic is considered to be of particular importance and where improvements would have a significant impact.

defining materiality, the auditor should consider also what is socially or politically significant and bear in mind that this varies over time and depends on the perspective of the relevant users and responsible parties. Since the subject matter of performance audits can vary broadly and criteria are frequently not set by legislation, the perspective may vary from one audit to another. Assessing it requires careful judgement on the part of the auditor. 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.

d)   Application (Pilot Study/ Feasibility to all/Data Analysis)

Performance audit aims to assess the 3Es (economy, efficiency and effectiveness) of all or a part of the activities of an entity. However, it is crucial even in performance audit assessments to ask relevant questions like, are the practices and systems along with efficient use of resources effective in gender mainstreaming. It is crucial

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[22] *https://www.cag.gov.in/sites/default/files/cag_pdf/PA_Guidelines2014.pdf , Page No. 14*

to ask such questions during the pilot exercise as gender audit provides an assessment of the impact of a department's non-financial objectives with regard to national commitments.

e) Gathering Audit Data

A combination of quantitative and participatory tools can be used to gather the data for the audit. These may include among others;

- Data review and analysis, including gender responsive analysis
- Document review with a gender lens
- Key informant interviews with staff, and partners, having a balanced mix of male and female
- Focus groups discussions/interviews with primary stakeholders/community
- Observation and testing
- Scoring exercises through audit questionnaires and/or balanced score card approach

While most of these tools and techniques derive from basic research methodologies, nevertheless, they have been discussed in brief in the subsequent section on tools and techniques.

f) Design of Audit Matrix (Questionnaires for collection for evidence)

Having determined the audit objective, audit approach, audit criteria, data collection and evidence gathering method, etc., audit teams should prepare an Audit Design Matrix. Audit Design Matrix is a rigorous, structured and highly focused approach to designing a performance audit study, based around the audit objectives, associated sub objectives and lower level detailed questions. As such, it provides a framework for fieldwork and further analysis. Having determined the audit questions that require answers, the performance auditor is also expected to append to the matrix, the procedure to find these answers. It also highlights the data collection and analysis method as well as the type and sources of evidence required to support audit opinion/findings with reference to the defined audit objectives. The Audit Design Matrix is to be considered throughout planning, examination and reporting phases to ensure that all identified audit issues are covered. Once the examination phase is over, the audit team should suitably link the Audit Design Matrix to the Audit Findings Matrix.

Specimen of Audit Design Matrix is

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

g) Draft Audit Report

The draft audit report is to be prepared upon conclusion of the field audit of the controlling unit of the entity and all field units selected for audit. The purpose of preparation of the draft report is to seek formal response of the entity-in-chief (secretary of the ministry/ department). A reference to the auditing standards followed for conduct of audit should suitably be made in the draft report. It is important that the draft report describes the objectives and scope of the audit to enable the reader understand the purpose of the audit. Any

> *It is important that the draft report describes the objectives and scope of the audit to enable the reader understand the purpose of the audit.*

limitation imposed on the scope of the audit, the reasons thereof and efforts made to resolve it should be indicated in the draft report.

The audit report also contains the following:

- Subject of the performance audit and reference to previous dialogues;

- Gist of major audit findings and recommendations along with the risks and materiality of the issues;

- Time limit for formal response;

- Invitation to a formal discussion and presentation of the audit findings and conclusions; and,

- The expected value additions to programme management, if the recommendations are implemented.

h)   Exit Conference (Stakeholder)

The exit conference is an opportunity for the field unit to discuss the audit findings with the SAI representatives. In audit of all units, the audit team should conclude the audit with an exit conference/meeting with the chief officer of that unit. All audit observations must be shared in the exit conference giving an opportunity to the field unit to clarify any points of doubts that may arise. The minutes of the exit conference should preferably be recorded.

i)   Final Report

All gender audits ought to conclude with a well-documented report including the methodology adopted, the findings, evidence supporting the findings, along with a jointly developed recommendations and improvement action plan.

5.4   Link between Performance Audit and Gender Audit

Steps in Performance Audit	Steps in Gender Sensitive Audit
Criteria for Selection of Audit topics • Risk • Materiality • Visibility • Past Audits • Estimated impact • Coverage	**Criteria for Selection of Audit topics** Apart from the criteria mentioned in PA, the following is to be included: • All the general criteria may be linked to importance given to gender • Impact study on gender perspective of the scheme • Schemes addressing gender equality should be given priority
Characteristics of good audit criteria • Reliability • Objectivity • Usefulness • Comparability • Completeness	**Characteristics of good audit criteria** Apart from the 5 criteria mentioned in PA, the following is to be included • Gender Equity • Gender Empowerment
Audit Principles (3Es) • Economy • Efficiency • Effectiveness	**Audit Principles (4Es)** • Economy • Efficiency • Effectiveness • Equity (Gender Equity)

Audit Objectives	Audit Objectives
• Whether proper policy, planning existed for implementation of the scheme? • Whether the adequate financial support given and financial Management was done effectively and efficiently? • Whether the scheme implemented in accordance with the scheme guidelines/ Government orders, etc. • Whether the monitoring mechanism is in place at all level? • How are things (Descriptive) • Are things as they ought to be (Normative) • Why are things not as they ought to be (Analyzed)	• Whether the existing policy, scheme guidelines, implementation process is gender inclusive? • Whether the fund earmarked in the gender budget document adequate for women empowerment? • Whether Government/ department created awareness about gender budget and its impact on economic issues? • Whether the monitoring mechanism captures information in a gender /sex disaggregated way? • Whether effective impact assessment/evaluation mechanism exist for gender equity/empowerment measurement? • In a comprehensive scheme, whether components relating to women are implemented effectively? • Whether gaps in implementation and delivery mechanism of women specific scheme components evaluated? • How are things in relation to men and women • Are things able to influence gender equity/empowerment • Why they have not able to attain the goal
Audit Approach • System oriented approach • Result oriented approach • Problem Oriented Approach	**Audit Approach** • Gender mainstreaming approach • Women empowerment approach
Audit Criteria • Project Guidelines • Gender Budget • Government Orders	**Audit Criteria** • Project Guidelines • Gender Budget Document • Government Orders • Overall gender commitments of the Government in prescribed policies
Audit Scope • Selection of sample is usually 25% of the area covered by the implementing agency and financial performance of the programme • Audit plan at the implementing agency • Number of years	**Audit Scope** • Selection sample within 25% area coverage must take into consideration 50% women beneficiaries/stakeholders/ sex disaggregated data • Gender differences based on the disaggregated data could be considered for selection of sample • Gender inclusive audit plan at the implementing agency • Scheme implementation Should be minimum five years to understand the gendered impact

Entry Conference	Entry Conference
The purpose of this conference is to inform the entity about the areas to be audited along with audit objectives, the audit approach and the time-frame within which the audit is expected to be carried out.	In addition to PA guidelines, it should also inform the entity about gender issues and provide relevant information to the audit team to adopt a sensitive approach.
Audit Design Matrix	**Audit Design Matrix**
It is based on the audit objectives, associated sub-objectives and lower level detailed questions and it provides a framework for fieldwork and further analysis.	It should include gender inclusive audit objectives and sub-objectives, audit questions related to gender, and a gender analysis framework (Please refer to Session 2 for Gender Analysis frameworks)
Data Analysis	**Data Analysis**
Financial criteria Meeting the criteria of 3Es - economy, efficiency and effectiveness	Gender wise data analysis to arrive at the gendered impact of the programme Meeting the criteria of 4Es - economy, efficiency and effectiveness and equity (Gender Equity)
Audit Report Writing	**Audit Report Writing**
Using the standard format used by the auditors	Gender inclusive reporting based on data analysis. The report should contain a section on gendered impact. Gender sensitive language should also be used.
Exit Conference	**Exit Conference**
The audit team leader or the Group Officer in charge should hold an exit meeting with the officer in charge of audited unit at the close of audit to seek his observations on the audit conclusions and recommendations.	Gendered impact should be observed and recommendations should be based on the responses of the Officer in charge of implementation of the programme
Final Report	**Final Report**
Contains observations on all the audit questions framed and recommendations	In addition to PA requirements, should contain specific observations on gender equality/empowerment

This section lays the ground for applying gender audit tools to be used by the auditor/researcher/trainer for exploring how effectively the particular needs of women and men have been accounted for in government programmes.

The next logical step in the process is to facilitate the use of tools and methods mentioned in this section. In order to do so, during the gender audit training programmes, participants will be provided with a scheme guideline for preparing the gender audit framework. (Please refer to Annexure 4 for reference). Based on the provided material and the concepts and processes discussed here, participants are expected to prepare a dummy framework with the data requirements, sources of data, the questions that are to be asked and the preparation of audit matrix.

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Performance Indicators
and
Gender Markers

CHAPTER 6

Performance Indicators and Gender Markers (Training Session 9)

Performance indicators measure change and are, therefore, more likely to be prioritized. They enable better planning and actions. Evidence gathered against specific indicators on gender equality and women's empowerment help evaluate the outcomes of gender-focused and mainstream interventions and policies and help reveal barriers to achieving success. In this section, the concept of performance indicator, gender marker and the links between the two have been provided.

6.1 Concept of Performance Indicator

A performance indicator is defined as a quantitative measure designed to monitor performance on an ongoing basis. The indicators identified should measure effectiveness (quality, appropriateness, access or equity) and efficiency (cost per unit of output). Performance indicators are defined for the stated objectives of the schemes/ programmes and are used to measure the actual results compared to expected results.

Performance indicators are usually expressed in quantifiable terms, and should be objective and measurable (numeric values, percentages, scores and indices).

Performance indicators provide evidence and are an integral part of a results-based accountability system. However, it is crucial to be aware of the limitations while doing gender audits. Gender based performance indicators are often so complex that they require more detailed parameters (sub-indicators). They rarely cover all aspects of a scheme/programme/policy. **As gender auditors, the choice of indicators is also critical as it varies significantly between department officials and gender advocates/ specialists.**

6.2 Types of Performance Indicators

Five types of performance indicators [23] have been identified to measure the effectiveness and efficiency of a scheme/programme. These are divided under three levels of planning and implementation as mentioned below.

(i) At the Planning and Identification Level

    (a) **Risk/enabling indicators** are those indicators that are external to a scheme/programme but contribute to its success or failure. Risk/enabling indicators include socio-economic and environmental factors, as well as the operation and functioning of institutions, the legal system, and socio-cultural practices. For example, in the TPDS scheme, a risk indicator would be quantity fraud – number of ration dealers disbursing less than the full quota of ration against a card and the enabling indicator would be number of female headed households (e.g. widow, destitute, etc.,) or women in financial distress covered under the scheme. It may be worthwhile to explore what legal frameworks exist that may enable or inhibit gender equality and women's empowerment? For example, does national law prohibit violence against women or gender-based violence? These frameworks can provide the basis for indicators.

(ii) At the Implementation Level

    (b) **Input indicators** are most commonly used. They describe the resources, finances and competences available in the system. These indicators help identify the resources for basing policy initiatives/ activities on.

    (c) **Process indicators** measure and assess process-related activities, and are in general short-term indicators. They include the number of activities, collaborative actions, meetings, campaigns and communication activities.

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[23] *Guide to Gender Sensitive Indicators, Canadian International Development Agency (CIDA), August 1997, http://eugender.itcilo. org/toolkit/online/story_content/external_files/TA_Edu_CIDA.pdf*

(iii)   At the Evaluation Level

   (d)   **Output indicators** are closely connected to the results of process-related activities. They can be defined as short-term, mostly quantitative results of processes, e.g. number of trained workers (male/female), women participants at Gram Sabha meetings, number of books distributed to students (boys/girls), etc.

   (e)   **Outcome indicators** measure or assess the final result, which refer to the broader results of activities and policies.

6.3   Gender Marker

The Gender Marker is a statistical tool that codes, on a 0-3 scale, whether or not a policy, programme/scheme is designed well enough to ensure that they benefit women and men equally and that disparities between them are reduced. The GM 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. The codes 0, 1, 2 and 3 which indicate the extent of gender focus in each of the identified activities within the scheme/programme are defined below.

> The identification of gender markers against the performance indicators help in quantifying the extent of gender equality achieved in the scheme/ programme.

Table 6.1: OECD Developed Gender Marker

Code/Score	Definition
Code '0'	**No gender focus:** These schemes/programmes are considered gender blind
Code '1'	Isolated gender focus: There are gender dimensions in only one or two components of the scheme/programme
Code '2'	**Significant gender focus:** The primary focus of schemes/programmes under this code is not gender equality, but gender equality is integrated as a major component. At least 50% of the activities under this output promote gender equality and/or empowerment of women.
Code '3'	**Complete gender focus:** The primary focus of schemes/programmes under this code is to contribute towards gender equality and/or empowerment of women. Gender is targeted in all activities and outcome of the scheme/programme. And the baseline/target/output indicators are all disaggregated by sex /gender.

The Gender Marker allows for monitoring and coordination of activities, both inter and intra departmental, and facilitates continuous alignment with the stated policy or programme objectives. They are generally qualitative in nature as they are linked to the identification of activities which are targeted to a policy or programme objective. Gender Markers preferably should be evolved using a participatory mode and used along with gender indicators for effective assessment.

6.4   Linkages between Performance Indicator and Gender Marker

The two defining attributes of the toolkit are Performance Indicators and Gender Markers. In the preceding subsection, we have defined Gender Marker and the Performance Indicator. The identification of gender markers against the performance indicators help in quantifying the extent of gender equality achieved in the scheme/ programme. It also assists in quantifying the degree of mainstreaming.

The (i) identification of GMs relevant to the PIs, (ii) activities for furtherance of gender focus in policies and (iii) measuring the extent of gender focus are all critical to understanding the extent of gender focus in the policy statement, at both national and state level, and implementation guidelines. Analysis of the performance indicators and the gender markers will assist departments build a robust understanding of how well they are serving their women.

✴✴✴✴

Gender Audit Tool Kit
and
Application of Gender Marker

CHAPTER 7

Gender Audit Tool Kit and Application of Gender Marker
(Training Sessions 10 & 11)

Performance indicators measure change, are prioritized and facilitate better planning and corrective actions. Gender-sensitive performance indicators add value and help evaluate the outcomes of existing interventions and also help reveal challenges, gaps to achieving the desired results. However, as has been mentioned earlier in this Handbook, planning, prior to the actual audit, either at the strategic or at the operational level, requires identification of key factors to ensure that a rational and systematic approach is considered in the decision-making process, and the sources and validity of information and data ensures that the audit results achieved are valid for the policy makers and programme implementers.

A gender-sensitive performance audit has to be planned in a manner which ensures that an audit of high quality is carried out in an economic, efficient, effective and equitable way and in a timely manner. This part of the Handbook with the detailed toolkit provides a track for the users to ensure key areas of analysis linked with the performance indicators as discussed in the previous section as well as a direction for formulating gender markers and audit recommendations. The purpose is to provide uniformity and a clear information flow across various stakeholders.

7.1   Introduction of Gender Audit Matrix / Tool Kit

This gender audit toolkit is expected to be a resource for auditors and department officials as well as other stakeholders to lead a gender audit process in Karnataka. The toolkit introduces the auditor and guides him/her through each step of the process for preparing gender-sensitive performance indicators and applying gender markers.

It cannot be emphasized enough that **this gender audit toolkit should go hand in hand with the Audit Design Matrix** which is a rigorous, structured and highly focused approach currently in practice, for designing a performance audit study. As in the Audit Design Matrix, this Gender Audit Matrix too provides a framework for fieldwork and further analysis for the auditors, from a gender perspective. Further, having determined audit questions that require answers, the performance auditor while undertaking the gender-responsive performance audit exercise is also expected to append to the audit design matrix, the procedure to find answers to audit questions including those worked out from the given toolkit. The Audit Design Matrix inclusive of the gender toolkit or as a separate entity is to be considered throughout planning, examination and reporting phases to ensure that all identified performance indicators, both quantitative and qualitative, and other audit issues are covered.

> The Audit Design Matrix inclusive of the Gender Toolkit or as a separate entity is to be considered throughout planning, examination and reporting phases to ensure that all identified performance indicators, both quantitative and qualitative, and other audit issues are covered.

It may be noted that the gender audit toolkit can be put to best use while measuring the integration of gender commitments into the budgeting cycle.

7.2   Methodology of Using the Toolkit

The following matrix or the toolkit will facilitate periodic performance monitoring and progress of a programme/scheme towards explicit short and long-term objectives and provide necessary feedback on the results to decision-makers who can use the information to improve performance.

The steps to be taken by the auditor or a researcher for defining performance through gender markers have been mentioned against each column.

Table 7.1: Using the Gender Audit Tool Kit

Sl. No.	Type of PI	Activities for furtherance of PI	Identification Gender Indicators	Measure	Data Source	Bench Mark for coding	Code	Justification for Coding
1	Risk/Enabling	Activities that indicate enabling environment or those that reinforce certain risks/gender based disadvantages	Use a combination of qualitative and quantitative measures based on your gender analysis	Actual unit of measurement e.g. number, proportion, etc.	Respective depts., other data central/state data collection agencies	Basic minimum standard set of performance parameters set by the depts. in operational guidelines of the scheme for improving efficiency in delivery of services that particularly impact the lives of women	(i) The codes 0, 1, 2 and 3 which indicate the extent of gender focus in each of the identified activities within the scheme/programme (ii)Marking of the code is based on the available data of the activities planned	The gender analysis in the project guidelines, the needs assessment conducted prior to the scheme should be the justification for coding
2	Input	Activities required to deliver or generate the services for which budgetary allocations have been made	Mention those indicators that measure the contributions necessary to enable the programme to be implemented	Demonstrate what the project is achieving in quantitative terms	Respective Depts, Other data central/state data collection agencies			
3	Process	Activities for achieving the output/services under the scheme	Mention those indicators that measure the delivery of activities and demonstrate that we are on track with doing what we said we would do					
4	Output	Activities that indicate that the proposed services has been delivered	Mention those indicators that measure the direct results of our activities					
5	Outcome	Long-term, widespread change	Mention those indicators that measure the longer-term results of our work and provide evidence that it will have a lasting effect on poor women's lives					

The selection of Gender Markers (GMs) determines whether the Performance Indicators measured are qualitative or quantitative 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 stakeholders 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 inbuilt 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 for each type.

- GMs should ultimately **focus on outcome indicators.**[24]

7.3 Applying the Toolkit for Preparation of Performance Indicator and Gender Marker

In this section, the focus is on application of the toolkit and Gender Markers to various schemes, based on brief introduction to each. Some examples are given below. They are illustrative and columns that are blank in the application toolkit have to be filled by the auditor after conducting the actual gender audit of the mentioned schemes/programmes.

➢ **SCHEME 1**

National Skill Development Corporation (NSDM) [25]

(Non Beneficiary Oriented Scheme) (Individual based Scheme) (Economic Sector):

The National Skill Development Mission was approved by the Union Cabinet on July 1, 2015, and officially launched by the Prime Minister on July 15, 2015 on the occasion of World Youth Skills Day. The Mission has been developed to create convergence across sectors and States in terms of skill training activities. Further, to achieve the vision of 'Skilled India', the National Skill Development Mission would not only consolidate and coordinate skilling efforts, but also expedite decision-making across sectors to achieve skilling at scale with speed and standards. It is implemented through a streamlined institutional mechanism driven by the Ministry of Skill Development and Entrepreneurship (MSDE). Key institutional mechanisms for achieving the objectives of the Mission have been divided into three tiers: a Governing Council for policy guidance at the apex level, a Steering Committee and a Mission Directorate (along with an Executive Committee) as the executive arm of the Mission.

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[24] *GAM Report, Phase I pp.29-30*
[25] *http://www.skilldevelopment.gov.in/nationalskillmission.html*

Objectives of the Mission are:

- Create an end-to-end implementation framework for skill development, which provides opportunities for life-long learning. This includes: incorporation of skilling in the school curriculum, providing opportunities for quality long- and short-term skill training, providing gainful employment and ensuring career progression that meets the aspirations of trainees.

- Align employer/industry demand and workforce productivity with trainees' aspirations for sustainable livelihoods, by creating a framework for outcome focused training.

- Establish and enforce cross-sectoral, nationally and internationally acceptable standards for skill training in the country by creating a sound quality assurance framework for skilling, applicable to all ministries, States and private training providers.

- Build capacity for skill development in critical un-organized sectors (such as the construction sector, where there are few opportunities for skill training) and provide pathways for re-skilling and up-skilling workers in these identified sectors, to enable them to transition into formal sector employment.

- Ensure sufficient, high quality options for long-term skilling, benchmarked to internationally acceptable qualification standards, which will ultimately contribute to the creation of a highly skilled workforce.

- Develop a network of quality instructors/trainers in the skill development ecosystem by establishing high quality teacher training institutions.

- Leverage existing public infrastructure and industry facilities for scaling up skill training and capacity building efforts.

- Offer a passage for overseas employment through specific programmes mapped to global job requirements and benchmarked to international standards.

- Enable pathways for transitioning between the vocational training system and the formal education system, through a credit transfer system.

- Promote convergence and co-ordination between skill development efforts of all Central ministries/departments/States/implementing agencies.

- Support weaker and disadvantaged sections of society through focused outreach programmes and targeted skill development activities.

- Propagate aspirational value of skilling among youth, by creating social awareness on value of skill training.

- Maintain a national database, known as the Labour Market Information System (LMIS), which will act as a portal for matching the demand and supply of skilled workforce in the country. The LMIS will on the one hand provide citizens with vital information on skilling initiatives across the country. On the other, it will also serve as a platform for monitoring the performance of existing skill development programmes, running in every Indian state.

The Mission Directorate will be supported by three other institutions: National Skill Development Agency (NSDA), National Skill Development Corporation (NSDC), and Directorate General of Training (DGT) – all of which will have horizontal linkages with Mission Directorate to facilitate smooth functioning of the national institutional mechanism.

Seven sub-missions have been proposed initially to act as building blocks for achieving the overall objectives of the Mission. They are: (i) Institutional Training, (ii) Infrastructure, (iii) Convergence, (iv) Trainers, (v) Overseas Employment, (vi) Sustainable Livelihoods, and (vii) Leveraging Public Infrastructure.

Table 7.2: Application of Gender Audit Toolkit for NSDM

Type of PI	Definition of PI	Activities for furtherance of PI	Identified gender indicator relevant to the PI	Measure of PI	*Code (0, 1,2,3)	Justification for coding
	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	1. Advertisement is through newspaper and website- only mention of fee exemption for girl students. 2. No other counselling organized by the department
Risk/ enabling				2. No. of centres established with flexible timings for women to access	1	Out of four women colleges, only one college (Women ITI College Hosur Road, Bengaluru) had flexi timing (10.30am to 2.30pm) so that girls can engage in other part-time jobs.
				3. No. of industrial partnerships with gender focus	0	None of the Industries had come forth for partnership
			2. Choice of skill to women	4. No. of trades offered to women	2	For elimination of stereotyping government has introduced new trades viz., CoE, CoPA, S/P, E/M, Electronics , ID&D, DEO

Category	Description	Components	Indicator	Value	Remarks
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	For elimination of stereotyping government has introduced new trades viz., CoE, CoPA, S/P, E/M, Electronics , ID&D, DEO
			4. Enrolment of women	6. No. of women ITIs established	3	Out of 36 CoE ITI colleges 6 are women ITI Colleges (location distributed in all the division)
			5. Scholarships for women	7. No. of women provided scholarships	2	GoK has offered the scholarship for both genders, no exclusive allocation for girls.
			6. Hostel for women	8. No. of women living in hostels	0	No hostel facility
			7. Transport facilities for women	9. No. of women using transport facility	0	No transport facility
Process	Measure delivery activities of the 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	Only 33% of issues addressed in ITI colleges.
			9. Priority releases to women centres	11. Percentage of timely releases	0	There was no timely release of budget
			10. MoUs with industrial partners to train 'x' no. of women	12. Percentage of industrial partners providing access to women	0	No industrial partners providing access to women.
			11. Women trainers recruited	13. Percentage of women trainers available	0	Out of sanctioned posts of 30, only 6 female trainers are working whereas men were 59 against sanctioned posts of 35.
			12. Women eligible for certification	14. Percentage of women eligible for certification	1	9.4% as on 2013-14.

				Code	Status
Output	Identify intermediate results	17. Completion rates	13. Completion rates of women	15. Percentage of women completed the course	1	An average of 60% girl students completed course. (dropout of girl students is 20% in an year)
		18. Placement rates	14. Placement of women	16. Percentage of women received placements	1	Average 30% of girl students are getting placed. There is salary disparity between boys and girls students in starting pay packages (Average Rs. 1,371/-)
		19. Wages	15. Wage parity	17. Percentage of women receiving salary on par with men	0	No data available
		20. Availability of persons with improved skills	16. Skilled women	18. Percentage of skilled women available	1	10.20% girl students placed as on 2013-14.
			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 availability of skilled personnel in the job market 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		
		22. Percent increase in industrial productivity 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 industrial productivity due to participation of women, by 2022		
			20. Increase in the number of women entrepreneurs by 2022 or interim if measured against agreed targets.	22. Percent increase in the number of women entrepreneurs		

*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.

SCHEME 2

Incentive to Milk Producers (Head of Account: 2404-00-191-1-17)

(Category B – Beneficiary Oriented Scheme) (Individual based Scheme) (Economic Sector):

Dairying has an important role in improving the economic conditions of the farmers in the State. About 65 per cent of small farmers, marginal farmers, and agricultural labourers are engaged in animal husbandry. About 74 per cent of the families are dependent on dairying in the state. It is estimated about 5.99 million tonnes of milk is produced annually in the state. An average of 45 lakh kilograms of milk is procured per day by the Karnataka Milk Federation through 13 milk unions. This scheme is being implemented since September 9, 2008. Vide Government order dated September 8, 2008 incentive is provided to the farmers at the rate of Rs 2 per litre of milk that is procured by co-operative societies. The incentive per litre of milk has been enhanced from Rs 2 to Rs. 4 with effect from May 14, 2013. [26]

Table 7.3: Application of Gender Audit Toolkit for Incentive to Milk Producers Scheme

Type of PI	Definition of PI	Activities for furtherance of the PI	Identified gender indicators relevant to the PI	Measure of PI	Data Source	Benchmark for coding	*Code (0, 1,2,3)	Justification for coding
	Measure the influence of external factors on the implementation of programmes and schemes	Support to individual	Gender focus in the programme guidelines	Gender focus in the objective	Scheme guidelines	33% women benefitted as per guidelines	2	Women are mentioned in the objectives and guidelines with 33% provision for women beneficiaries
Risk/ Enabling		Financial assistance to individuals promoting the formation of Milk Producers Cooperative Societies (MPCS)	Providing incentives to Women Milk Producer Coop Societies	No. and proportion of Women Milk Producer Coop Societies formed	Department MIS, Annual Report, etc., Field data			Not included in the evaluation

26 http://www.ahvs.kar.nic.in/pdfs/programs/ahvs-SchemeBenefits.pdf

Input		Indicators	Means of verification	*
Resources devoted to the scheme	Financial resources	Whether any percentage is specified for women?	Percentage share of money spent for women beneficiaries	
		Any difference in the milk incentives	Differential payment to women (inequality in issuing loans)	
		Adequacy of funds	Availability of funds as against the requirement	Budget
	Human resources (training)	Training programmes organized specifically for women beneficiaries	Percentage of women/Women Milk Producer Coop Societies trained	Field data of the implementing agency
		Exposure visits	% women in exposure visits	
	Supporting services	Veterinary Assistance	% of women availing veterinary services	Field data of the implementing agency
		Marketing services	% women selling to MPCS	
		Help Line	% of women availing the helpline service monthly	
		Access to information	% women having access to information regarding management of dairy cattle, drugs, feed, improved breeds, technology, etc.	

Input	Resources devoted to the scheme	Supporting services	Support low-cost storage facilities controlled by women cooperatives	No. of Women Milk Producer Coop Societies supported with storage facilities	Field data of the Implementing Agency
			Support the grievance redressal mechanism to eliminate gender-based discrimination against Women Milk Producer Coop Societies	No. of grievances filed by Women Milk Producer Coop Societies / No. of complaints/ grievances addressed	Field data of the Implementing Agency
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	Periodicity of reporting	Reporting of distribution of incentives to men and women	Gender disaggregated data base in reporting system (aggregate and category wise)	MIS and field data
		Monitoring and review	No. of review meetings conducted	% of women issues in agenda / % of women issues resolved	MIS, SCP, TSP, KDP KMAY
		Release of funds,	Priority to Women Co-op. Societies / Priority to women members	% of timely release / % of timely release	
		Providing access to infrastructure, market support, animal disease treatment, etc.	No. of men and women accessing dairy keeping services offered under the scheme	Gender disaggregated data base in reporting system	MIS and field data

	Identify intermediate results	Number of beneficiaries	Minimum 30% women beneficiaries Participation of youth	Percentage of women beneficiaries Age group wise assistance					Field data of the implementing agency
		Number of milk cooperatives	Number of women milk cooperatives	Percentage of women milk cooperative					
		Milk production	Quantity of milk produced by women beneficiaries /cooperatives during high season and low season (in litres per day)	Share of milk produced by women beneficiaries (month wise figures)					
		Selling through milk cooperatives	Number of women selling through milk cooperatives	Percentage of women selling through milk cooperative					
		Increase in the number of milk animals	Average number of milk animals owned by women dairy farmers	Share of women owned milk animals					
		Opening of new bank accounts	Number of women who opened bank accounts	Percentage of women who opened bank accounts					
Output		Increase in income of women beneficiaries due to their involvement in dairy activities	No. of women beneficiaries whose income has doubled during last three years No. of women who started dairy activity and earning independently in the last one year	No. of women beneficiaries whose income has doubled during last three years No. of women who started dairy activity and earning independently in the last one year					

Outcome	Relate directly to the longer-term results of the programme or scheme			Field data of the implementing agency
	Creating awareness	Food and nutrition status of women and girls	Percentage of women reporting increased consumption of milk and fruits	
	Promotion to form SHGs/cooperatives	Economic empowerment of women	Percentage of women reporting freedom to spend money earned from the animal husbandry activity (No. of women spending their income independently)	
	Increase in decision-making of women beneficiaries in cooperatives' activities	Social empowerment of Women	Percentage of women reporting mobility freedom	
			No. of women using technologies to simplify the milk value chain activities, e.g., milking, shed cleaning, ticks control	
		No. of women members involved in decision-making activities in milk cooperatives run by both men and women	No. of women member involved in decision-making activities	
	Increase in workload of women beneficiaries due to their involvement in dairy activities alongside with housekeeping activities	Number of women whose workload increased (in terms of hours of work)	Number of women whose workload increased (in terms of hours of work)	

SCHEME 3

Namma Grama Namma Raste (Head of Account: 3054-04-337-1-12)

(Category B – Non Beneficiary Oriented Schemes) (Community Based Scheme) (Economic Sector):

Namma Grama Namma Raste scheme is being implementing in Karnataka since 2009-10 under the guideline of PMGSY. The scheme is implemented by the Karnataka Rural Road Development Agency. The scheme meets the following objectives:

1. To construct district and village roads.

2. To develop connectivity and construct all weather roads.

Based on the objectives of the scheme, the toolkit has been applied as is depicted in Table 7.4.

Table 7.4: Application of Gender Audit Toolkit for Namma Grama Namma Raste (Our Village Our Road) Scheme

Type of PI	Definition of PI	Activities for furtherance of the PI	Identified gender indicators relevant to the PI	Measure of PI	Data Source	Benchmark for coding	*Code (0,1,2,3)	Justification for coding
			1. Gender focus in the programme guidelines	1. Number of aspects/ dimensions, that has been focused with respect to gender in the policy guidelines across all stages of programme	Scheme guidelines/ operation manual	No Dimensions -0	0	1. Women are not mentioned in the objective at any stage in the guidelines
				2. No. of women counselled w.r.t. launch of the project and the scope for their participation - tender/ work/ etc.		At few stages of the programme -1		2. No provisions spelt out for women participation
Risk/ Enabling	Measure the influence of external factors on the implementation of programmes and schemes	Support provided by the government to community and other stakeholders	2. Enabling factors for women participation in road constructions	Number of women from different socio-economic groups who have been consulted during **Transect walk**	DPR	At multiple stages of the programme -2		3. No advocacy strategies adopted
				Number of women/elected women involved in preparation and review of resettlement plans and compensation options while preparing the **DPR**	DPR	At all stages of the programme-3		
				Number of women who are represented on **tender boards, in KRRDA Committees** on prioritization of rural road construction and decision-making forums related to the planning, implementing, monitoring and evaluating of projects (e.g. in **Project Implementation Units)**	Tender Boards/ Committees/ KRRDA decision-making forums			4. Need analysis of women not done for formulation of guidelines

Input	Resources devoted to the scheme	Financial resources - allocations	Budgetary allocations for women		Budget volumes and MPIC
			Percentage of allocations reserved for women contractors.		
			Percentage of budget reserved for women labourers		
			Number of women who received compensation packages		*
			No. of Women District Panchayat members trained in managing maintenance of rural roads/ maintenance funds		
		Human resources	Women participation in road construction	1. % reserved for women contractors	Budget proposal and design of schemes/ programmes
				2. No. of women engineers deployed in the construction site.	
				3. Mandated number of women labourers	
				Percentage of road work done by women	% of wages paid against total costs
		Supporting services	Providing required women friendly infrastructure 1. Provision of mobile restroom at construction site	1. Total No. of mobile restrooms provided during the construction time	Project inception report
			2. Provision of restrooms on road sides (for commuters)	2. Distance between restrooms on the road side	
			3. Provision made for rest house for women labourers during constructions	3. No. of women rest houses constructed for women labourers	
			4. Provision for child care facilities for women labourers	4. Number of construction sites provided with child care facility	
			5. Providing sidelanes for women to walk besides roads in mountain/ forest terrain	Number of sidewalks constructed to increase accessibility and safety (in km)	
				Number of improved pedestrian crossings	

			Reporting, monitoring and review with gender focus		Project report/ monitoring/annual report					
Process	Measure delivery of 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. Release of funds		1. Percentage of women related issues addressed during the construction and post time						
		2. Periodicity of reporting		2. Percentage of timely release of funds to women contractors and women labourers						
		3. Monitoring and review		3. Number of women in the review and monitoring committee - related to quality control and other issues.						
				4. Number of laboratories utilized that are owned by women for quality checking of sample materials						
Output	Identify intermediate results			Number of women (skilled/unskilled) who received employment during the construction of the rural road project						
		1. Completion of roads	1. Increased mobility of women	1. Number of beneficiaries (For utilization of Road).						
		2. Provision of transport facilities	2. Increase in economic activities of women	2. Number of habitations connected.						
			3. Increase in social networking of women	3. Increase in the number of women commuting to other places for economic activities and other activities						
			4. Improvement of health indication	4. Percentage of increase in time of women for socialization						
				5. Percentage of increase in accessing health services outside the habitations						
				6. Percentage of increase in the pursuance of education (Secondary and Higher Education)						

Outcome	Relate directly to the longer-term results of the programme or scheme	Increased connectivity				
			1. Improve the Standard of living of women	1. Improved male/female literacy rate in the villages.		
				Increase in the number of boys/girls enrolled and attending higher secondary/ secondary school/college		
			2. Sustained Poverty reduction	2. Reduction of IMR, MMR and other health indicators	Impact evaluation report	
				Increase in number of pregnant women who receive prenatal and postnatal care		
				Percentage of increasing level of income (per capita income) of women.		
				No. of women with new/ increased work opportunities		
				Reduced transport related expenses by gender		
				Increased use of public transport services by women in terms of number of trips made		

SCHEME 4
Anna Bhagya for APL (Head of Account: 3054-04-337-1-12)

(Category B – Beneficiary Oriented Schemes) (Household Scheme) (Social Sector):

Food subsidization and the public distribution system are the cornerstone for the assessment and eradication of food insecurity in India. While the Government of India passed the National Food Security Bill, the Government of Karnataka implemented a revised food distribution system, known as the Anna Bhagya Yojana Scheme in 2013. It was initially limited to BPL families. Later on the scheme was extended to APL ration card holders in FY 2015-16. Families with only one member having APL Card are provided with 5 kg food grains (3 kg rice and 2 kg wheat) and bigger families with 10 kg food grains (5 kg rice and 5 kg wheat), respectively. The food grains are distributed at the rate of Rs 15 per kg of rice and Rs 10 per kg of wheat.

The scheme aims to meet the following objectives:

1. Hunger free state

2. Provide the food under subsided rate through PDS mechanism.

3. To provide nutritional food for women and children: Pregnant women and lactating mothers and children in the age group of 6 months to 14 years will be entitled to meals as per prescribed nutritional norms under Integrated Child Development Services (ICDS) and Mid-Day Meal (MDM) schemes. Higher nutritional norms have been prescribed for malnourished children up to 6 years of age.

4. Women Empowerment: Eldest woman of the household of age 18 years or above to be the head of the household for the purpose of issuing of ration cards.

5. Grievance Redressal Mechanism: Set up at the District and State levels. States will have the flexibility to use the existing machinery or set up separate mechanism.

Based on the objectives of the scheme, the toolkit has been applied as is depicted in Table 7.5.

Table 7.5: Application of Gender Audit Toolkit for Anna Bhagya Scheme for APL Families

Type of PI	Definition of PI	Activities for furtherance of the PI	Identified gender indicators relevant to the PI	Measure of PI	Data Source	Bench mark for coding	*Code (0, 1,2,3)	Justification for coding
Risk/ enabling	Measure the influence of external factors on the implementation of programmes and schemes	Support provided by the government (Centre/ State/ Local) and other stakeholders	1. Gender focus in the programme guidelines	1. The number of aspects/ dimensions, that has been focused with respect to gender in the policy guidelines across all stages of programme	Scheme guidelines			
			2. Enabling factors for women participation for implementation of scheme	2. Number of stages where scope is provided for involvement of women in formulation and implementation of scheme				
			3. Enabling factors to avail the benefits of the scheme	3. Number of provisions spelt in the guidelines so that women avail maximum benefit of the scheme.				
				4. Number of aspects related to women that are translated from the guidelines of the Centre to State.				

Input		Indicators		Source
Resources devoted to the scheme	1. Budgetary allocations made for women	1. Percentage of budget provision made for award of wholesale seller and fair price shops for women and SHGs.		Budget volumes and MPIC,
Financial Resources - Allocations	2. Deposit amount for award of fair shops to women	2. Percentage of allocations made for issue of cards to women.		Departmental registration records at different level of offices
	1. Women participation as wholesale seller/owner of the fair price shop	1. No. of women wholesale sellers in Taluk level and owner of fair price shops		Budget proposal/MPIC and annual reports
Human Resources		Preference given to women SHGs, women in allotment of contracts, shops		reports
	2. Issue of card in the name of women as head of the family	2. Number of cards issued to women as a head of the family member.		
	1. Coverage of women under the scheme	1. Categories of women considered under the scheme : Pregnancy, lactating and General Women, etc.		MPIC and annual reports
Supporting services	2. Capacity building created for women	2. Number of women wholesale sellers and owners of fair price shop that are trained.		
		3. Types of awareness programme help for involving women participation		

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. Release of funds, 2. Periodicity of reporting. 3. Monitoring and review	1. Reporting, monitoring and review with gender focus. 2. Review of Programme at District and State level from women's perspective 3. Grievance Cell 4. Distribution of Food : Target v/s Actual supplied to women 5. Process of Issue of Cards – Women Friendly	1. Percentage of women related issues addressed - related to the wholesale seller, retail shop owner and consumers 2. Number of women in the review and monitoring committee - related to quality control and other issues. 3. Number of laboratories utilized that are owned by women for quality checking of sample materials 4. Number of complaints registered by women in the Grievance Cell and number of issues addressed 5. Percentage of food distributed for women against total targeted population 6. Number of Document required: No. of Offices to be visited for procurement of required document 7. Number of stages of approval and time required for processing Special assistance rendered to women to seek BPL cards	Annual report/ MPIC/ MIS Report

	Identify intermediate results	Supply of food at subsidized rate	Supply of food grains at protected price for all categories of women	1. Number of women beneficiaries at subsidized rate	Moni-toring/ annual report				
				2. Number of pregnancy and lactating women beneficiaries getting food grains free of cost					
				Increase in food intake(in calories by BPL women)					
Output				Increase in BMI of adolescent girls (15-18 years) and adult women					
				Reduction in levels of under nutrition among girls and women					
	Relate directly to the longer-term results of the programme or scheme	1. Hunger free society	1. Sustained poverty reduction among women	Reduction of IMR, MMR and anaemia Improvement in health indi-cators	Impact evalu-ation report				
Outcome		2. Increase of nutrition among mothers and reduced MMR rate	2. Improved health indicators of wom-en						

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Gender Audit Tool Kit
and
Application to Gender Audit

CHAPTER 8

Preparation of Field Work and Field Visit to Conduct Gender Audit
(Practical Session) (Training Sessions 12 to 16)

Once the topic/scheme for gender audit is selected with the aim of improving public sector accountability and administration and women's empowerment, adequate planning is the next logical step forward. Detailed planning and desk review helps to ensure that appropriate attention is devoted to important areas of the audit, identifies potential problems and sets a timeline for completing the task. In this context, the practitioner may like to refer to Chapter 5 Introduction to Gender Audit and the sections and sub-sections particularly the audit processes in this Handbook, thoroughly. In the same chapter, planning individual performance audits with gender sensitivity has also been spelt out minutely. It is reiterated here that gender-responsive performance audit has to be planned in a manner so as to ensure an audit of high quality which is carried out in an economic, efficient, effective and equitable way. Therefore a well thought out plan is indispensable, particularly for the agency to set measurable, operational objectives, which clearly identify how the programme will contribute to the policy/programme objectives.

The auditor must keep in mind that conducting a survey is one thing, but conducting a survey that generates valuable insights for effective gender mainstreaming is another. It is crucial to ask such questions during the pilot exercise as the gender audit provides an assessment of the impact of a department's non-financial objectives with regard to national commitments, along with the efficient use of programmatic resources. Hence there is a lot to keep in mind. To help and guide the auditor to design a comprehensive gender audit methodology for field investigation, a useful checklist that gives overall guidance to the auditor has been created. This checklist must be read along with Chapter 5 Introduction to Gender Audit for devising a better gender audit field survey and audit report design.

Checklist for Preparation for Field Work

The following steps are to be followed during the preparation stage for the field work.

1.   **Get the latest guidelines and the related government circulars about the scheme**

        It is important to have the latest guidelines and the circulars of the scheme that is to be audited to frame relevant audit objectives and questions.

2.   **Review the guidelines and the implementation process with a gender lens**

        Applying gender lens in audit means understanding the gender differences and applying them in the audit process. By referring to the relevant sections of the Handbook, the participants can discuss the gendered aspects in the objectives of the scheme, its implementation, output and outcomes. Some of the points are whether there is any reference to women in the objectives, whether any special provisions are provided in the scheme for the inclusion of women, whether the scheme meets the practical/strategic need of women, whether the benefits are likely to reach both men and women, whether it is likely to influence women negatively, and so on.

3.   **Prepare the audit objectives**

        Discuss the scheme and prepare the audit objectives.

4. **Prepare the methodology**

   Preparation of the methodology includes:

   a.   Identification of indicators based on the objectives of the scheme,

   b.   Deciding the sample area and size,

   c.   Techniques of data collection, and

   d.   Methods of data analysis.

5. **Prepare a an interview schedule and checklist**

   It is important to go into the field with an interview schedule and checklist for different stakeholders to save time in the field. But there should be flexibility and based on the field observations, some more additions may be made, if necessary.

6. **Discuss the field work skills**

   The audit group has to discuss field work skills, including when to interview, how to interview, the sequencing of questions, the body language, etc., to understand the grassroots realities of the scheme.

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Annexes

Annexure 1: Equality in opportunities and Equity in impact

The Constitution guarantees equalilty, equal opportunities and equal rights to women. The Government took legal and policy measures to ensure gender equality with the assumption that legislated equal opportunities would ensure equal benefits for all. But in reality legislations and policies failed in bringing about the expected equality. Despite all these measures, women have still remained in a subordinate position. Her subordinate position itself is a big constraint in accessing equal benefits. Those who are in better position exploit resources and benefits. Those who are better off, educated, male and well informed access resources and benefits more than the other half of the population who are disadvantaged and marginalised.

There is an unconscious bias against those disadvantaged, especially women. We all know the story of a Fox and a Stork.* Delicious soup is served in shallow bowls. Both of them have equal opportunity to eat. Who eats well/more depends on the way they are structured to eat and the dish used to serve. Similarly, in getting equitable benefits many structural factors influence men and women differently.Thus, giving/having equality is not sufficient. It is essential to address the barriers that come in the way of accessing equal opportunities. A conscious and systematic effort is essential from programme planners and implementers to overcome this bias. To reduce the barriers of disadvantaged groups, we need to identify the constraints they face and take **needful action to address equity of impact rather than equality of opportunities.**

Case Study 1

*A fox befriended a stork and extended an invitation to dinner. The stork accepted the invitation and went to the fox's house. The fox served a delicious soup in a shallow bowl! The poor stork got disappointed because it can not drink the soup with its long bill. But the fox started licking the soup happily. The hungry stork said "My friend, the soup is tasty, but my stomach is upset and I can't drink more". While going back the stork invited the fox to its house. On the day, stork served sweet soup in jars. The stork comfortably had the soup from the long narrow-necked jar but fox could not. Ashamed, the fox remembered what it did yesterday.

Case Studies have developed by Smt. Parimala, Guest Faculty, Women Studies, University of Mysore, Mysore.

Annexure 2: Analysis of the situation of women in accessing the benefits/ services applying it on different gender analysis framework

Health is one of the indicators of a nation's development. After 69 years of independence the Government has built up a vast network of health infrastructure, from primary to tertiary health care along with private players. More recently, the National Health Mission is promoting AYUSH. But with all infrastructural efforts, the issue of women's health is still a challenge in India. It is important to identify the reasons behind this situation and to address them. An effort has been made in the National Rural Health Mission by assuring 3As - i.e., Affordable, Accessible and Accountable, health care to women. This is an effort to analyze the situation of women (especially rural women) in accessing health care services.

Situation: Few years back an NGO working for the empowerment of rural women planned a free check-up camp for women having reproductive health problems. It started the process by identifying cases, but failed to find any. Nobody was ready to disclose their problem. The organization changed its strategy and began holding health awareness camp in villages. In each camp after giving information regarding reproductive health, they introduced an exercise called 'polling booth', where like voting, every woman was asked to put a card into a box confidentially – women with reproductive health problems put yellow cards and women with no problems put white card. This strategy worked well and 58 cases were identified. The staff advised the women to consult a doctor.

Case Study 2

Jayamma is from a village, married, aged around 50, illiterate and an agriculture labour, with two sons who are living separately. She had prolapse of the uterus. She was referred to the district hospital for surgery. With strong motivation she agreed to get further treatment.

On the day of her first visit to the district hospital, she came with her husband. She found it difficult to go through the process of consulting the doctor in t houtpatient block. She approached the organization for help. One of the staff accompanied her and helped to get registered and consult the doctor. After the checkup, she was advised to get it operated as early as possible. She asked the NGO staff several questions like how much money is needed and how many days it takes and so on. Again they went back to doctor and requested for help. The doctor assured her of free treatment and the only thing that Jayamma had to take care of was the expenses of a care taker (person accompanying her during her stay in hospital). She agreed to come back next week for scanning. But Jayamma took six weeks to mobilize Rs 2,000 for expenses and arrange a care taker, a distant relative of her's.

On day one, Jayamma came with her care taker. The doctor asked her to get a scan done. After scanning she was asked to come the next morning to collect the report. They went back. The cost of travel and food for two persons was around Rs 250. On day two, she consulted the doctor with the scan report. The doctor then asked for a blood report. After getting the report in the late evening, she had to go back without consulting doctor. That day's expenditure for two persons was again around Rs 250. On day three, she met the doctor with the report and got a date for operation. Again the expenditure was around Rs 250. On the given date, the NGO representative was waiting for her to come and get admitted. But she didn't return! On enquiring, they came to know that the remaining money which she kept in a bag was taken away by her drunkard husband. When she asked her husband, he replied 'your problem is not so serious and there is no need to worry'. With that, she lost interest in getting treatment.

In the first phase, 92 women (all are socially and economically marginalized, rural and illiterate women) approached the organization for help and the organization arranged health check-up camp in the block with the help of the district health office. Among them, 28 cases were referred to the district hospital for further diagnosis/treatment. The vulnerability of poor women can be assessed from Case Study 2. This is a sample of

a typical backward, rural poor woman's situation. For various reasons women have less access to health care systems. Today the situation is changing but majority of rural women are still facing similar problems like Jayamma. How do we analyse the situation?

From demand side:

- There is a "cultural silence" with respect to women's reproductive health. Women are socialized not to expose or not to speak about their body openly. Further, she has no say in the matters of reproduction or contraception. It is against the culture. This attitude keeps women away from health services. That is why in the initial stage, the NGO faced difficulty in identifying cases. Nobody is ready to share their problems openly. They revealed it only after getting information in the awareness camp.

- Women are socialized to take care of other family members but not their own feelings, pains and health. They neglect their own health. Every woman feels inferior and insignificant in the patriarchal structure. This attitude made Jayamma ignore her problem at the early stage. Family members too had no care for her health.

- Other factors that hinder her access to the health system are lack of awareness, lack of information, lack of confidence, lack of control over her body and lack of control over fiscal resources. Illiteracy adds to the problem. This situation makes woman dependent on others. Though she is earning, she has no control over the earned money. For women like Jayamma, keeping their earned money safe is also a problem. Empowering women through awareness/education is the only remedy to overcome this problem.

- Social norms restrict women's mobility. She has no independent mobility, always needs somebody to accompany her. In Jayamma's case, none of her family members – husband, son, daughter-in-law – was ready to accompany her to hospital.

From supply side:

- Gender insensitivity of the health care system is one of the major problems. Service providers have no idea of women's vulnerable situation. NRHM provide ASHA services to bridge the gap between women and health care structures.

- Visiting the district hospital frequently is a big problem for rural poor women. Factors like mobilizing money, time, gathering information, arranging accompanying person, etc., adds to her problem. Full fledged services at local PHCs may solve many problems.

- Lack of commitment, lack of follow-up services, lack of proper counselling are some of major constraints in tackling women's health issues. Similarly, factors like lack of transport and non-availability of female doctors in rural areas also contribute to the problem.

From Case Study 2, we can say that it is not easy for rural women to access public health services. Socially and economically backward women face more problems than others. The patriarchal attitude of society towards women, social subordinate status of women, discriminatory attitude, and lack of awareness keep her away from utilizing the opportunity. Though all services are available, she is not in a situation of accessing them. From supply side, we need to be sensitive towards their situation and their needs. At the same time, it is essential to change community attitudes towards women. This can be done with the help of NGOs, CBOs and members of local bodies.

Economic empowerment of women

We can classify the causes of women's poverty into two – one is that they belong to families that are poor; two, their subordinate position within the family/society. Unequal distribution of resources, lack of access to productive resources and lack of power limits her ability to control her life. External factors like globalization, natural disaster…. so on deepens poverty. In addition to these generic factors, some gender-specific factors like seclusion, social restrictions, limited mobility, dependency and lack of property, etc., causes and/or reinforces poverty. As such, she cannot take advantage of new opportunities.

Women's economic empowerment is one of the major components or dimensions that decides her position within the family and in society. In a traditional society, men are viewed as bread winners and women as care takers. Her role is restricted to the domestic sphere only. Household work like cooking, washing, caring and rearing is treated as her duty which has no economic value in the national accounting system. So her unpaid domestic work remains invisible. In an agricultural family, she works in the field, takes care of livestock; similarly in household industries, she works during leisure to help husband/family. Here too her contributions are not recognized in terms of money. Along with these, the time she spends to collect fire wood, to fetch water has no money value. But her work is essential for survival. We need to recognize her contributions. Delinking women from economic sources creates dependency and results in subordination. To be self-reliant, every individual must have an independent source of earning.

Today, the situation has been changed. Women are working outside and earning their livelihood, both in formal and informal sectors. But having control over earnings is still a question in her case.

In income-generation activities, whether individual or group activity, women depend on males for marketing. They have less access to market. All purchases and selling of products are treated as male domain. Thus decision and money are two important powers centred in male hands. Women though working and earning do not have control over their earnings and always remain dependent on men. 'Ownership' is still a dream for many women like Kamalamma in Case Study 3.

Case Study 3

Kamalamma is an illiterate woman. Her husband owns a small piece of land where he cultivates jowar. Kamalamma works in their field during the rainy season and remaining day's works in others' field for wages. She joined a women SHG organized by an NGO. The SHG took a loan of Rs 4 lakh under the SGSY scheme for dairy activity. Kamalamma also got loan of Rs 20,000. Her husband with the help of line department officers purchased two cows and completed all the procedures of insurance and so on. Kamalamma was happy with her cows and she stopped going to the field. Family members also were happy that she is now staying at home taking care of the children and household work; and also earn an additional income for the family.

Everyday two times she used to walk ½ km carrying a big can of milk to milk producers' society to sell it. At the end of the week, that is, on the day of payment, her husband goes and collects money and brings groceries home. The remaining amount she gets is only Rs 200-300/per week. In the beginning she felt good that her husband takes care of all the money transactions. And she was getting some pocket money. After few days she came to know that things are not as smooth as she thought. When she asked her husband for money to repay the loan, he said that it is left to you and your Sangha and he is not responsible for repayment. The NGO staff warned her to take bold step and to collect money directly from the society instead of sending her husband. But she knows this is not an easy task. She does not want to go against her husband's wish and to destroy the peace of the family. Finding it difficult to repay the loan amount, she started going to work outside. The work load has now increased.

Case Study 4

Puttaveeramma, aged around 35, is a widow with four sons. She has four acres of land out of which a piece of 30 guntas is barren land. She attended social forestry training organized by an NGO and decided to make use of that barren land and planted 100 teak saplings.

After 20 years she decided to sell the wood. It was estimated that it costs around 6-7 lakh. The NGO suggested she wait for few more years –the trees would mature and she could earn Rs 10-12 lakh. But she is worried that the land is far from the village and it is difficult to protect the trees from thieves. She tried to get pahani from the revenue department and permission from forest department to cut and sell the wood. She got tired off visiting offices to get permission. Finding the the procedures too onerous and difficult, she decided to give the contract to a timber merchant who took the responsibility of getting permission from the department to cut and sell the wood. With this contract she got Rs 2,75,000 only.

Annexure 3: Identification of gender needs in programmes using Moser Framework [27]

Moser's concept is based on the idea that women as a group have particular needs, which differ from those of men as a group; not only because of women's triple work role but also because of their subordinate position to men in most societies. Moser distinguishes between two types of gender needs.

a)   Practical gender needs

Moser defines practical gender needs as those which, if they were met, would assist women in their current activities. Meeting practical gender needs does not challenge the existing gender division of labour or women's subordinate position in society. Development interventions intended to meet women's practical gender needs may include:

- ➢ Water provision
- ➢ Health-care provision
- ➢ Opportunities for earning an income to provide for the household
- ➢ Provision of housing and basic services
- ➢ Distribution of food

Though these are the requirements of all household members, generally women are involved in the provision of these services. Therefore meeting these requirements reduces her burden.

b)   Strategic gender needs

According to Moser, meeting these needs would enable women to transform existing imbalances of power between women and men. These needs exist because of women's subordinate social status. Strategic gender needs vary in particular contexts. They relate to gender divisions of labour, power, and control, and may include such issues as legal rights, domestic violence, equal wages, and women's control over their own bodies.

Meeting strategic gender needs helps women to achieve greater equality and challenges their subordinate position both in the public and private domain.

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[27] *Mukhopadhyay, Maitrayee ; Ines Smyth & Candida March, (1999), 'A Guide to Gender Analysis Frameworks', Oxford Publication, London, at https://new.ndi.org/sites/default/files/Guide%20to%20Gender%20Analysis%20Frameworks.pdf*

Some interventions that address women's strategic gender needs (Molyneux, 1985) are:

➢ Challenges to the gender division of labour;

➢ Alleviation of the burden of domestic labour and child care;

➢ The removal of institutionalised forms of discrimination such as laws and legal systems biased in favour of men;

➢ Provision of reproductive health services, offering women choice over child-bearing; and,

➢ Measures against male violence.

Case Study of Using Moser Tool Gender needs assessment

Case Study 5

This community forestry project was approved in 1983, in the village of Biyasan (not its real name) in Indonesia. It was part of a programme developed by the Indonesian Ministry of Forestry in order to make forestry benefit the local communities as well as state and business interests. Poverty in Biyasan was a result of the complex relationship between high population density, poor quality soil, inequitable land-tenure traditions, and out-migration of men. The poorest people tended to live in households headed by women – 20% of the total. In a further 10%, the male family heads had migrated in search of waged employment. Most families had lived in Biyasan for generations, but a number were resettled into the area and had been allocated 0.5 hectares of land. The nearby forests were becoming depleted because of widespread clear cutting and selling of timber. The land-use profile gave the following picture: 38% Agricultural production, 12% Home gardens, 7% Private woodlots, 15% Fallow, and 33% Unproductive.

Identified women's gender needs for the Indonesia Forestry Project:

Gender needs assessment	
Women's practical gender needs	Women's strategic gender needs
• Access to seedlings • Firewood • Improved ovens • Marketing of forest products • Specific training • Paid work	• Collective organization • Right to speak out • Skills in leadership, and leadership positions in the project and community • Education

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Conclusion

From the field analysis, it is observed that no attempt was made in the Indonesia project to address any of the poor women's strategic gender interests. In addition, women's practical needs related to forest management and forest products were also not addressed.

Annexure 4: Objectives of Select Schemes/Programmes

1. **National Skill Development Mission (NSDM)[28] (Non Beneficiary Oriented Scheme) (Individual based Scheme) (Economic Sector):** The National Skill Development Mission was approved by the Union Cabinet on July 1, 2015, and officially launched by the Prime Minister on July 15, 2015 on the occasion of World Youth Skills Day. The Mission has been developed to create convergence across sectors and States in terms of skill training activities. Further, to achieve the vision of 'Skilled India', the National Skill Development Mission would not only consolidate and coordinate skilling efforts, but also expedite decision-making across sectors to achieve skilling at scale with speed and standards. It will be implemented through a streamlined institutional mechanism driven by the Ministry of Skill Development and Entrepreneurship (MSDE). Key institutional mechanisms for achieving the objectives of the Mission have been divided into three tiers: a Governing Council for policy guidance at the apex level, a Steering Committee and a Mission Directorate (along with an Executive Committee) as the executive arm of the Mission.

Objectives of the Mission are:

- Create an end-to-end implementation framework for skill development, which provides opportunities for life-long learning. This includes: incorporation of skilling in the school curriculum, providing opportunities for quality long- and short-term skill training, by providing gainful employment and ensuring career progression that meets the aspirations of trainees.

- Align employer/industry demand and workforce productivity with trainees' aspirations for sustainable livelihoods, by creating a framework for outcome focused training.

- Establish and enforce cross-sectoral, nationally and internationally acceptable standards for skill training in the country by creating a sound quality assurance framework for skilling, applicable to all ministries, States and private training providers.

- Build capacity for skill development in critical un-organized sectors (such as the construction sector, where there are few opportunities for skill training) and provide pathways for re-skilling and up-skilling workers in these identified sectors, to enable them to transition into formal sector employment.

- Ensure sufficient, high quality options for long-term skilling, benchmarked to internationally acceptable qualification standards, which will ultimately contribute to the creation of a highly skilled workforce.

- Develop a network of quality instructors/trainers in the skill development ecosystem by establishing high quality teacher training institutions.

- Leverage existing public infrastructure and industry facilities for scaling up skill training and capacity building efforts.

- Offer a passage for overseas employment through specific programmes mapped to global job requirements and benchmarked to international standards.

- Enable pathways for transitioning between the vocational training system and the formal education system, through a credit transfer system.

- Promote convergence and co-ordination between skill development efforts of all Central ministries/departments/States/implementing agencies.

- Support weaker and disadvantaged sections of society through focused outreach programmes and targeted skill development activities.

- Propagate aspirational value of skilling among youth, by creating social awareness on value of skill training.

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[28] *http://www.skilldevelopment.gov.in/nationalskillmission.html*

- Maintain a national database, known as the Labour Market Information System (LMIS), which will act as a portal for matching the demand and supply of skilled workforce in the country. The LMIS will on the one hand provide citizens with vital information on skilling initiatives across the country. On the other, it will also serve as a platform for monitoring the performance of existing skill development programmes, running in every Indian state.

2. Incentive to Milk Producers (2404-00-191-1-17) (Category B – Beneficiary Oriented Scheme) (Economic Sector):

Dairying has an important role in improving the economic conditions of the farmers in the State. About 65 per cent of small farmers, marginal farmers, and agricultural labourers are engaged in animal husbandry. About 74 per cent of the families are dependent on dairying in the state. It is estimated about 5.99 million tonnes of milk is produced annually in the state. An average of 45 lakh kilograms of milk is procured per day by the Karnataka Milk Federation through 13 milk unions. This scheme is being implemented since September 9, 2008.Vide Government order dated September 8, 2008 incentive is provided to the farmers at the rate of Rs 2 per litre of milk that is procured by co-operative societies. The incentive per litre of milk has been enhanced from Rs 2 to Rs. 4 with effect from May 14, 2013.[29]

3. Namma Grama Namma Raste (Head of Account: 3054-04-337-1-12) (Category B: Non Beneficiary Oriented Schemes) (Community Based Scheme) (Econom ic Sector):

Namma Grama Namma Raste Scheme is being implementing in Karnataka since 2009-10 under the guideline of PMGSY. The scheme is implemented by the Karnataka Rural Road Development Agency. The scheme meets the following objectives:

1. To construct district and village roads.
2. To develop the connectivity and construct all weather roads.

4. Anna Bhagya for APL (Head of Account: 3054-04-337-1-12) (Category B: Ben eficiary Oriented Schemes) (Household Scheme) (Social Sector):

Food subsidization and the public distribution system are the cornerstone for the assessment and eradication of food insecurity in India. While the Government of India passed the National Food Security Bill, the Government of Karnataka implemented a revised food distribution system, known as the Anna Bhagya Yojana Scheme in 2013. It was initially limited to BPL families. Later on the scheme was extended to APL ration card holders in FY 2015-16. Families with only one member having APL Card are provided with 5 kg food grains (3 kg rice and 2 kg wheat) and bigger families with 10 kg food grains (5 kg rice and 5 kg wheat), respectively. The food grains are distributed at the rate of Rs 15 per kg of rice and Rs 10 per kg of wheat.

The scheme aims to meet the following objectives:

1. Hunger free state
2. Provide the food under subsided rate through PDS mechanism.
3. To provide nutritional food for women and children: Pregnant women and lactating mothers and children in the age group of 6 months to 14 years will be entitled to meals as per prescribed nutritional norms under Integrated Child Development Services (ICDS) and Mid-Day Meal (MDM) schemes. Higher nutritional norms have been prescribed for malnourished children up to 6 years of age.
4. Women Empowerment: Eldest woman of the household of age 18 years or above to be the head of the household for the purpose of issuing of ration cards.

Grievance Redressal Mechanism: Set up at the District and State levels. States will have the flexibility to use the existing machinery or set up separate mechanism.

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[29]http://www.ahvs.kar.nic.in/pdfs/programs/ahvs-SchemeBenefits.pdf

Annexure 5: Trends in Gender Budget in Karnataka

Table 8.1: Details of Gender Budgeting: Category Wise Allocations of Funds over the Year

(Rs in Lakh)

Year	Category A	Category B	Category C	Total CFK	% of Cat. A to CFK	% of Cat. B to CFK	% of Cat. C to CFK
2007-08	68540	305642	3702027	4076209	1.68	7.5	90.82
2008-09	66177	2076482	3907060	6049719	1.09	34.32	64.58
2009-10	84510	2228531	3928340	6241381	1.35	35.71	62.94
2010-11	87070	2541795	4377474	7006339	1.24	36.28	62.48
2011-12	87954	2968339	5475583	8531876	1.03	34.79	64.18
2012-13	150936	4464743	5658514	10274193	1.47	43.46	55.08
2013-14	191530	5506721	6462836	12161087	1.57	45.28	53.14
2014-15	364990	6665339	6806667	13836996	2.64	48.17	49.19
2015-16	561710	5583426	8108307	14253443	3.94	39.17	56.89
2016-17	509107	6160340	9672410	16341857	3.12	37.7	59.19
2017-18	590183	6979108	11086818	18656109	3.16	37.41	59.43

Source: Gender Budget Documents, GoK.

Figure 8.1: Graphical representation of allocations in category wise to State Total Budget
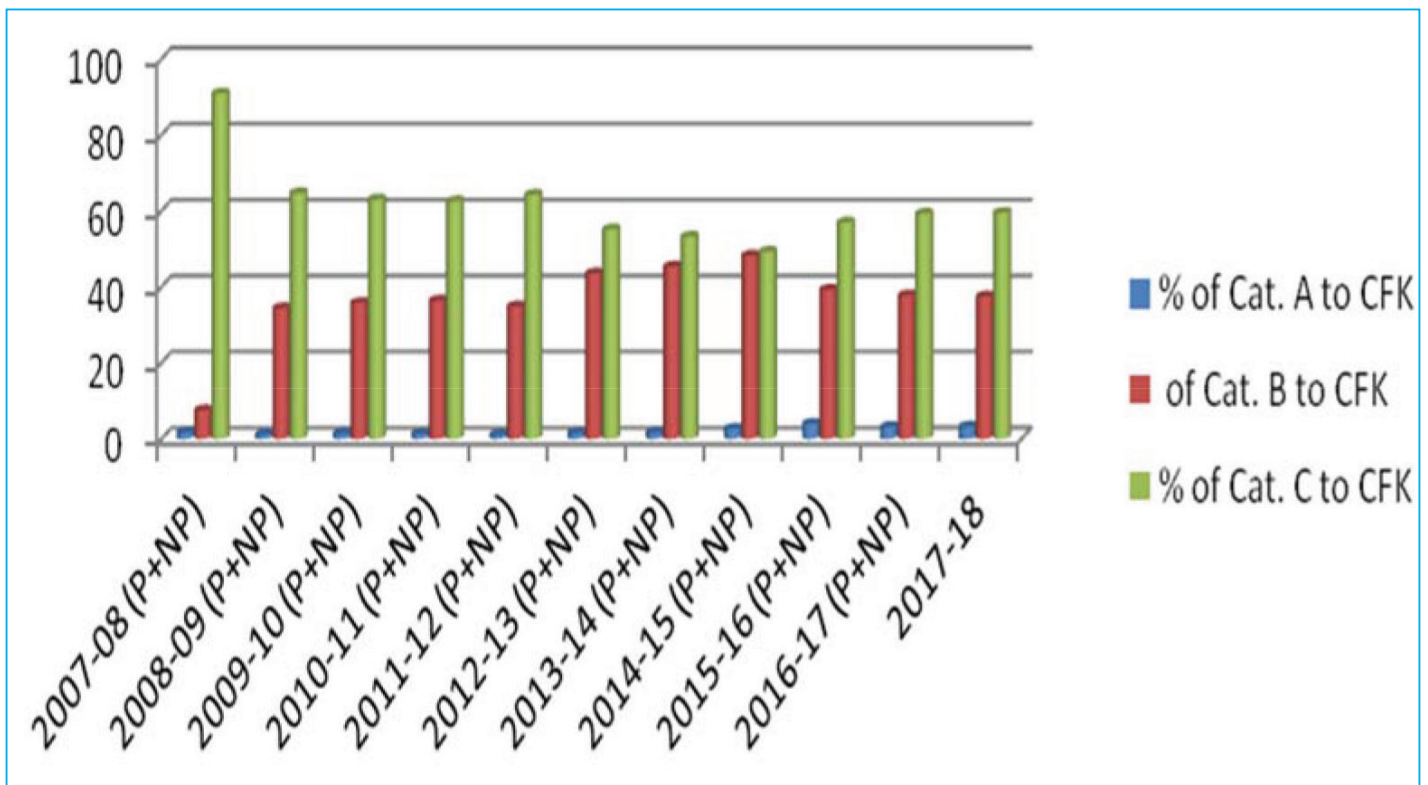
Source: Gender Budget Documents, GoK.

Annexure 6: Gender Audit Checklist for National Rural Employment Guarantee Act, 2005

a) Introduction

NREGA 2005 was passed by Parliament in 2005. The Act guarantees 100 days of wage employment in rural areas in 200 identified districts of different States of the country in the first phase with effect from February 2, 2006. Additional 130 districts were notified under phase-II with effect from May 15, 2007, and the remaining 266 districts have been notified under phase-III with effect from April 1, 2008. NREGA 2005 directs every State Government to prepare a Rural Employment Guarantee Scheme (NREGS) within six months, in order to implement the work guarantee. The Act provides the legal foundation of the work guarantee, and the scheme is the means through which this guarantee comes into effect. The Act is a national legislation, but the scheme is State-specific.

b) Objective: The basic objective of the scheme is to:

1. Provide a minimum of 100 days of work to rural adult members of any family who are willing to work as unskilled labour, with a view to generating productive assets,

2. Enhance working skills, and

3. Give employment to unskilled labour.

This work guarantee can also serve other objectives side by side like empowering rural women, reducing rural-urban migration, fostering social equality and protecting the environment.

c) Short description on MGNREGA

The scheme guarantees not less than 100 days' employment to all rural households on a demand basis during a financial year. Priority is to be given to women in such a way that at least one-third of the beneficiaries shall be women who have registered and requested for work. It is the first scheme ever that also guarantees unemployment allowance to those who cannot be given such work.

The Government (Central or State), within the limits of its economic capacity and development, may make provisions for securing work for every adult member of a household under a scheme for any period beyond the period guaranteed. The scheme is implemented by the PRIs with the help of the concerned departments. The District Programme Coordinator (DPC) is responsible for the overall co-ordination and implementation of the scheme in the district. A full-time officer is to be appointed as the Programme Officer (PO) at the Block level, who would be responsible for co-ordinating the works undertaken by the Gram Panchayats and other implementing agencies at the Block level.

The scheme subsumes earlier two schemes, i.e., Sampoorna Gramin Rozgar Yojana (SGRY) and National Food for Work Programme (NFFWP) in the district where it becomes operative.

The Government has identified the following unskilled works for the scheme:

1. Prevention of waste and storage of water

2. Taking preventive measures against droughts

3. Building canals for irrigation of __

    •   Land belonging to SC/ST families

    •   Land belonging to marginal and landless labour

    •   Land through land reforms

    •   Land through Operation Barga

    •   Land given through IAY.

4. Clearing and purification of water sources

5. Land development

6. Building of proper drainage system for control and prevention of flooding of flood prone areas

7. Building all weather roads for improvement of communication in rural areas

8. In addition, taking up other development projects through discussions between the Centre and the State.

d)   Funding pattern

Centre:	1.	Entire wages for unskilled workers
	2.	75 per cent of the total expenditure for materials, wages of skilled and semi-skilled workers
	3.	Pre-determined administrative expenditure
State:	1.	25 per cent of the total expenditure for materials, wages of skilled and unskilled workers
	2.	Pay unemployment allowance to those who cannot be given work
	3.	Total administrative expenditure of the scheme

This scheme is being studied from a gender audit angle because:

1. A very important part of the scheme is that it stipulates at least one-third of the beneficiaries shall be women who have registered and requested for work. The scheme, if properly implemented, will go a long way in promoting the cause of empowering women by ensuring economic security.

2. Individual earnings by women would help them to establish a significant voice within their households by acquiring purchasing power. It would also prevent out-migration of vulnerable women from agricultural labour and landless categories of the rural populace.

e) Gender Audit Checklist[30]

Audit Focus	Scrutiny Points
Spreading awareness about NREGA Scheme	NREGA, by conferring entitlements upon people, puts their demand centre stage. People are required to know their rights under the act. Was any process of effective communication of information about the Act and the scheme designed in general and in particular targeted at women and put into practice. Was this found effective?
	Were separate communication strategies needed for ensuring that project messages reached women?
	Were any specific arrangements made for making women aware of provisions to be made by implementing agencies for medical aid, drinking water, shade and crèche facilities at the work site?
	Was information on NREGA and worker' entitlements under the act introduced in the Literacy Primers and Continuing Education Materials distributed among female participants of Non-Formal Education Schemes in the area to dovetail the purpose of making them literate and providing them information about their rights under the act?
	Did the State Government publish a summary of the scheme made by it in at least two local newspapers, one of which was in a vernacular language circulating in the area or areas to which the scheme applied?
Planning	Did the definition of 'Household' include women-headed households comprising of widowed / unmarried / divorced / abandoned women?
	What was the percentage of women members, who attended Gram Sabha meetings to propose and recommend the number and priority of works to be taken up?
	Did the GP prepare an Annual Plan, inter alia, taking into account the specific recommendations of the Gram Sabha well attended by its women members?
	Did the Panchayat Samiti (PS) maintain the priorities so indicated by the Gram Panchayat?
	Were any gender-specific potential works identified?
	If so, was it factored in that the selected work/works would not impose an extra burden on women's workday or patterns of work?
	Did planning assumptions in the selection of works reflect constraints on women's participation?
	Were women involved in the planning of the project works and if so, through what mechanisms?
	Was women's share in the district level shelf of projects taken into account at the level of preparation of 'Labour budget' at District Programme co-ordinator level?
	Was any attempt made by the District Programme Co-ordinator to link up the process with gender disaggregated data on household income and expenditure patterns /occupational categories / poverty profile?
	Was an analysis of dimensions of female poverty in the district made in such an exercise?
	Was there any quantification in allocation of resources for women-specific works in the annual budget at GP level?
	Was any output indicators factored in at District level for women beneficiaries such as post-project increase in employment of women/income levels/resources/skills?
	Were specific blue-prints and cost norms for gender-sensitive workplace measures such as child-care/crèche facilities available in scheme design / policy parameters?

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[30] *Indian Audit and Accounts Department (2008) 'Gender Auditing in Panchayati Raj Institutions', Occasional Paper Series 1, Regional Training Institute, Kolkata*
http://www.panchayatgyan.gov.in/documents/30336/109986/6+GENDERAUDITINGINPRIs.pdf/e84b9ed6-a864-4241-bc86-d2cb502c2b1e

Application for Registration	Did the GP obtain application for registration on plain paper where printed forms were not available, containing all the names of adult women members of the household who were willing to do unskilled manual work? Alternatively, were individual women given scope to appear personally and make an oral request for registration? Was it ensured that the registration in any case was not for a period less than five years? Did the Gram Sabha explain to its women members the priorities of the act, mobilise applications for registration and conduct verifications?
	Was a door-to-door survey undertaken to identify, inter alia, adult women willing to register under the Act? Was the survey team headed by the Pradhan included, amongst others, women residents? Were the team members given orientation training at the Block/District level for the purpose? Was an exhaustive list of female headed households (both BPL and APL) prepared for giving priority in providing employment to such marginalised families? Was the registration open throughout the year at the GP office during working hours to allow maximum opportunities to female-headed families that may migrate? Was the verification process completed not later than a fortnight after the receipt of the application in the GP? Was the registered household assigned a unique registration number? Was a Gram Sabha of registered workers including women held from time to time? What was the percentage of women members participating in it? Were the reasons for denial of registration to a woman worker, such as submission of incorrect information regarding her name, residence or adult status made public and presented to the Gram Sabha? Before that, was the applicant given an opportunity to be heard by the Project Officer? For effective out-reach of information about registration, were specific communication strategies used at GP level such as use of local women's groups/Gram Sabha meetings majorly attended by women/women-to-women information service?
Job Cards	Was the job card issued immediately after verification, i.e., within a fortnight of the application for registration, in the presence of the local community with its women members present? Was the job card issued to the applicant free of cost? Was a copy of it also maintained at the GP? Were all additions and deletions in the 'Registrations Register' read out in the Gram Sabha, well attended by its women members, to make it aware about these? Were the entitlements of NREGS workers, including special entitlements for women, printed on the reverse of the job cards to promote wider awareness of the act and the scheme? If a female applicant had a grievance against the non-issue of a job card, was she given scope for bringing the matter to the notice of PO /DPC / designated grievance redressal authority and was the complaint disposed of within 15 days? Did the job card register contain photographs for all households including women-headed households?
Application for Work	Were the applications for work for a period of at least 14 days of continuous work? Were the applications for work in writing on plain paper submitted by the women workers to the GP or directly to the PO (as a 'fallback' option)? Did the applications of the women workers contain registration number of the job card, date from which employment was required, and number of days employment required? Were the applications of the women for work submitted according to needs of the registered household for the dates during which work was required by it or were the dates fixed by the GP/PO first at their own convenience and applications were invited accordingly? Was it ensured that a dated and signed receipt for the application of the women for work was issued to the applicant?

Employment Guarantee Day	Were the proceedings of 'employment guarantee day' held in an open public space where both the men and women workers gathered, with ample provision for proactive disclosure of information (including muster rolls, employment lists, unemployment lists, etc)? What was the quantum of female participation in such sessions?
Allocation of Employment Opportunities	If some applicants had to be directed to report for work beyond 5 km of their residence, were the women (especially single women) given preference to work on the worksites nearer to their residence? In case the employment was not provided within the stipulated radius, was it provided within the Block? In such cases, were the women workers paid 10 per cent of the wage rate as extra wages to meet additional transportation and living expenses? The work entitlement of '100 days per household per year' may be shared between different members of the same household. In that case, was the application from women member given due priority? If several members including women, sharing the same job card were employed simultaneously, were they allowed to work on the same worksite? Were the women applicants who were provided work intimated by GP/PO by means of a letter to them at the address given in the job cards, and also by a public notice displayed at the offices of the GP and the PO? Did selection of female beneficiaries fall short of minimum requirement of 1/3rd? If so, was an analysis made at District Programme Co-ordinator's level of the reasons for such short-fall?
Time-Bound Employment	Did the GP/PO provide wage employment to the woman applicant within 15 days of the date of receipt of the application (in the case of advance applications, from the date from which employment was sought, or within 15 days from the date of application, whichever was later)?
Record of Employment	Were wages paid in a timely fashion? If not, what was the range of delays? Did the agency making payment of wages to women workers record on the job card without fail the amount paid and the number of days for which payment was made? Did the PO send a copy of the muster roll of every work to those GPs from which workers including women workers were employed and in whose jurisdiction the work was executed? Did the GP consolidate household-wise employment data including relevant details of women workers in the Employment Register? Did the Employment Register with individual job card number give details of women workers with respect to: a) Employment demanded with date from which requested and number of days of employment sought? b) Employment allotted with starting date and number of days? c) Employment actually taken up, with starting date and number of days?
Works and Their Execution	Were the projects in low-wage areas, where there was disparity in wages between men and women, and where the demand for work at minimum wages was likely to be large, formulated on priority basis?
Implementing Agencies	Was the norm for allotment of at least 50 per cent of the works in terms of costs to the GP for execution (called panchayat works) followed by the PO/DPC?
Muster Rolls	Did the PO issue muster rolls to all NREGS works and did each of the muster rolls have a unique identity number? Was a detailed record of muster rolls maintained in the registers as per formats prescribed in operational guidelines? Did the muster rolls maintained by the GPs and other Implementing Agencies contain details of women workers including name of the person on work, her job card number, days worked and days absent, and wages paid along with signature or thumb impression of the payee? Was a photocopy of the muster roll kept / sent for public inspection in every GP and in the office of the PO?

Worksite Facilities	Did the Implementing Agency provide medical aid, drinking water, shade and crèche if there were more than five children below the age of six years?
	Was the worksite made a nodal point for the linkage of welfare activities (like creation of SHGs and provision of insurance) run by other departments or under other schemes to enable NREGA workers to participate effectively in these activities?
	Were there provisions for engagement of a person, preferably a woman, for looking after five or more than five children below the age of 6 years present at the worksite?
	If so, were suitable provisions for this also made in the cost estimates?
	In case of personal injury caused to any woman worker by accident arising out of and in course of her employment, was she given medical treatment free of charge as admissible?
	In case of hospitalisation required, did the State Government arrange for it including accommodation, treatment, medicines and payment of daily allowance not less than half of the wage rate required to be paid had the injured been engaged in the work ?
	If the woman worker died or became permanently disabled by accident arising out of and in course of his or her employment, was he or she paid by implementing agency an ex-gratia payment at the rate of Rs. 25,000 or such amount as notified by GOI? Was the amount paid to the legal heirs of the deceased or the disabled, as the case may be?
	In case of any personal injury caused by accident to a child accompanying any woman worker, did the worker get medical treatment for the child free of charge as admissible, and, in case of death or disablement, an ex-gratia payment as may be determined by the State Government?
Weekly Report on Worksites	Did the PO arrange to collect data on labour employed with gender-disaggregated data and material received on a weekly basis from each NREGS worksite? Was this information collected in a prescribed format and displayed on the notice board at the office of the PO and also posted in summary form on the NREGS website on a regular basis?
Payment of Wages	Was it ensured that every woman working under the scheme was paid wages not less than the minimum wage rate fixed by the State Government for agricultural labourers under the Minimum Wages Act, 1948?
	Was it ensured that the wage rate specified from time to time was not a rate less than Rs 60 per day?
	Was it ensured that the wage rate specified from time to time was not a rate less than Rs 60 per day?
	Were equal wages paid to both men and women workers? Were the provisions of the Equal Remuneration Act, 1936 complied with?
	Were wages paid on a weekly basis on a pre-specified day of the week in each GP in a public place, with muster rolls being read aloud and displayed at the time of payment?
	Was it ensured that wages were paid not later than a fortnight of the date on which work was done, in any case?
	In the event of any delay in wage payments, were the men and women workers given compensation (cost of which was to be borne by the State Government), as per the provision of the Payment of Wages Act, 1936.
	Was the rate of wages fixed publicised in simple language and by means easily accessible to the local community? Was the wage rate also displayed prominently at every worksite?
	Was a matrix of rates for the same task drawn up that follows ecological rather than administrative boundaries?
	Based on the above, was separate Schedule of Rates, called 'District Schedule of Rates (DSR)', prepared for each District? Was the DSR further disaggregated within the District, e.g., separate Schedule of Rates for different geographical areas?

Unemployment Allowance	Was the DSR posted at worksites in the vernacular, in a manner that was legible and comprehensible to labourers?
	Was an unemployment allowance paid by the State Government to a worker who had applied for work under NREGA but could not be provided employment within 15 days from the date on which work was requested?
	Was the unemployment rate by gender as fallout of inability to provide employment applied for analysed?
	Did the payment of unemployment allowance follow the same pattern as the payment of wages?
	Was it ensured that the unemployment allowance was not less than one-fourth of the wage rate for the first 30 days during the financial year and not less than one-half of the wage rate for the remaining period of the financial year?
	Was the payment of unemployment allowance made not later than 15 days from the date on which it became due for payment?
	In the event of any delay in the payment of unemployment allowance, were the men and women recipients given compensation by the State Government based on the same principles as wage compensation under the Payment of Wages Act, 1936?
Monitoring and Evaluation of Outcomes	Were Central Employment Guarantee Council and State Employment Guarantee Council constituted for monitoring, evaluating and reporting on implementation of the scheme, and was it ensured that not less than one-third of the fifteen non-official members nominated on each of the councils as per provision of NREGA were women?
Monitoring	Did the NREGS formulated by the State Government indicate the expected outcome including accrual of benefit to the women as well as the methods through which the outcomes were to be assessed?
	Were verification and quality audit by external monitors taken up at the Central, State and District levels?
	For the purpose, were the National Quality Monitors (NQM), State Quality Monitors (SQM) and District Quality Monitors (DQM) designated and deployed?
	Was comprehensive Monitoring and Information System (MIS) developed by the MORD to facilitate monitoring?
	Was a national online monitoring system for key performance indicators evolved?
	Were field visits, inspections and sample checks (internal and external) undertaken on a regular basis to ensure comprehensive and continuous assessment of the scheme?
	Was gender-disaggregated data factored into MIS of Scheme at national level to monitor scheme performance?
	Did such data include inputs on population, socio-economic characteristics, gender division of labour and time inputs in the activities undertaken by women?
	Was any Gender Impact Assessment survey conducted concurrently?
	Were regular evaluation and sample surveys of specific NREGS works conducted / commissioned by DPC / State Employment Guarantee Council (SEGC), to ascertain impact on gendered basis?
Evaluation	Were evaluation criteria for this purpose duly specified? Did the criteria include measurement of benefits derived by the women workers as compared to baseline indicators?
	Was a trend analysis of output and impact indicators on women compiled at District/State level?
	Were constraints in guaranteeing employment to women under the scheme identified?
	Were the findings of the evaluation studies used by SEGC, ZPs and other institutions for initiating corrective action?

Transparency and Accountability	Was the 'Right to Information Act' followed both in letter and spirit in all matters relating to NREGA?
	Were any requests for copies of NREGS-related documents regarding women's employment submitted under NREGA complied with within seven days?
	Were any documents related to NREGA regarding women's employment proactively disclosed to the public, without waiting for anyone to apply for them?
	Were NREGS-related accounts of each GP along with gender-disaggregated data proactively displayed and updated twice a year?
	For every work sanctioned under the scheme, was there a local Vigilance and Monitoring Committee (VMC), composed of members of the locality where the work is undertaken, including suitable representation of women, to monitor the programme and quality of work while it was in progress?
	Did the Gram Sabha elect the members of the Committee, ensuring suitable women's representation on it?
	Were the Local Beneficiary Committees (LBCs), with suitable representation of women on these, constituted for effective articulation of their entitlements and their access to information?
	Was there an ongoing process of social audit in the Panchayat? Did the process include public vigilance and verification as per guidelines and include an examination of the following gender-related vulnerabilities :
	Registration of families including women-headed households?
	Distribution of job cards to women?
	Receipt of work applications from women?
	Allotment of work to women not being less than one-third of the total workers?
	Payment of unemployment allowance to women?
	Payment of equal wages (to men and women)?
	Mandatory social audit in the Gram Sabha acting as 'Social Audit Forum'?
	Did the Social Audit Forum (SAF), meet at least once every six months to review all aspects of the social audit?
	What was the quantum of participation by female members?
	At the SAF, was information read out publicly and were the people including women given an opportunity to question officials, seek and obtain information, check desired level of employment, verify financial expenditure, examine the provision of entitlements, discuss the priorities reflected in choices made, and critically evaluate the quality of work as well as the services of the programme staff?
	Were the date, time, agenda, importance and sanctity of the SAF widely publicized so as to ensure maximum participation?
	Were the proceedings of the SAF conducted in a transparent and non-partisan manner, where the poorest and most marginalized men as well as women could freely participate?
	Were the following safeguards ensured in SAF processes?
	Timing of the SAF was such that it was convenient to attend?
	The quorum of the SAF was the same as for all Gram Sabhas, with the quorum being applied separately to all relevant categories (e.g., women and others).
	Recording of queries and complaints even if there was lack of a quorum for the forum.
	Decisions and resolutions were made by votes from both men and women, with dissenting opinions also recorded.
	Minutes were recorded as per the prescribed format by a person from outside the Implementing Agencies.
	Minutes Registers were signed by all participants including women at the beginning and at the conclusion of the meeting after the minutes were written.
	The mandatory agenda as per operational guidelines (paragraph 11.6) for the scheme was gone through, including the transparency checklist. All objections were recorded as per prescribed format.
	During the SAF, the RTI Act and social audit manuals, including women's right to work under the NREGA, were publicized so that the SAF served as an ongoing training ground for the public vigilance process.

Annexure 7: Types of Indicators

S No	Type of Indicator	Definition
1	Risk/enabling	Measures the influence of external factors on the project of programme
2	Input	Concern with resources devoted to the project or programme
3	Process	Measures delivery activities of the resources devoted to a programme or project. They monitor achievement during implementation, serving primarily to track progress towardsthe intended results.
4	Output	Identify intermediate results, for example at a point when donor involvement is close to complete.
5	Outcome	Relates directly to the longer-term results of the project, and after donor involvement is complete.

Annexure 8: Coding Definitions Used by Different Agencies [31]

Sl. No.	Developed By	Gender Marker
1	4-Point Scale – Organization for Economic Co-operation and Development (OECD), Development Assistance Committee (DAC)	➢ 0 = Not targeted ➢ 1= Significant gender policy objectives are those which, although important, are not one of the principal reasons for undertaking the activity. ➢ 2 = Principal gender policy objective is that which can be identified as being fundamental in the design and impact of the activity and which are an explicit objective of the activity. ➢ Activities coded "1" plus activities coded "2" are considered to be "gender equality focused aid."
2	4-Point Scale –United Nations Development Programme (UNDP)/ United Nations Children's Fund (UNICEF) and Inter-Agency Standing Committee (IASC)	➢ 3 = Principal objective is to contribute to/advance gender equality (and/or empower girls and women) (UNICEF/ UNDP)/2b (IASC). ➢ 2 = Will make a significant contribution to gender equality (and/or the empowerment of girls and women) (UNICEF /UNDP)/2a (IASC). ➢ 1= Will contribute in a limited or marginal way or will make some contribution to gender equality (and/or the empowerment of girls and women)(UNICEF/UNDP/IASC) ➢ 0 = Not expected to make a noticeable contribution to advancing gender equality (and/or the empowerment of girls and women) (IASC notes that these are 'gender blind' projects) (UNICEF/UNDP/IASC)
3	3-Point Scale – United Nations Population Fund (UNFPA)	➢ 2 = Significant contribution to gender equality is expected - gender equality is a primary objective either a) alone or b) within another thematic area. ➢ 1 = some contribution to gender equality and/or women's empowerment is expected. ➢ 0 = No contribution to gender equality and/or women's empowerment is expected.
4	4-Point Scale – Peace Building Fund (PBF)	➢ 0 = Projects that do not mention women. ➢ 1 = Projects with women explicitly mentioned in the objectives, but no specific activities are formulated nor is a budget reserved. ➢ 2 = Projects with specific component, activities and budget allocated to women ➢ 3 = Projects that are targeted 100% to women beneficiaries and/or address specific hardships faced by women and girls in conflict situations.

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[31] https://undg.org/wp-content/uploads/2017/03/UNDG-Gender-Equality-Marker-Background-Note-Final-Sep-2013.pdf

5	4-Point Scale – International Labour Organization (ILO)	➢ 1 = Project contains no objectives, outcomes, outputs that aim to promote gender equality.
		➢ 2 = Project does not include gender equality as an outcome, but some outputs and/or activities specifically address gender issues 3 = Includes gender equality as an outcome, and some outputs/activities specifically address gender issues.
		➢ 4 = Main stated objective is to promote gender equality, and outcomes and activities are designed to promote gender equality.

Annexure 9: Framework for Preparing Final Gender Audit Report*

1.   **Introduction**

  •   **Gender Budget and Gender Audit**

  •   **About the Scheme (Brief note including objectives)**

I.   **Audit criteria**

Audit criteria for selecting the programme

Sl. No	Criteria	Applicability to the Programme
1	Materiality	
2	Representative in nature	
3	Universal coverage	
4	Adequate substantive outlay	
5	Susceptible to close and easy monitoring	
6	Identifiable and clear gender markers or performance indicators	
7	Specific and clearly spelt-out beneficiary population	

2.   **Audit Objectives:** Apart from the project specific objectives, the objective of a gender audit is to assess the extent to which gender equality is effectively institutionalized in the scheme at all levels starting from planning to evaluation.

3.   **Audit Scope and Sample**

  A.   Period covered

  B.   Coverage of area

  C.   Sample size

4.   **Audit Approach**

A.   Result oriented approach

B.   Gender Mainstreaming in the Programme (as it is a tool for gender equality)

   (Gender mainstreaming has been embraced internationally as a strategy towards realizing gender equality. It involves the integration of a gender perspective into the preparation, design, implementation, monitoring and evaluation of policies, regulatory measures and spending programmes, with a view to promoting equality between women and men, and combating discrimination) (programme guidelines and circulars)

  C.   Empowerment approach

5. Methodology

    A.   Desk Review

    B.   Surveys for quantitative data

    C.   Participatory methods for qualitative data

    D.   Case studies

6. Audit Process

    A.   Entry Conference

    B.   Field Survey Analysis and observations-Gender Audit Principles 4Es

    C.   Exit conference

7. Audit Findings: Audit findings are arranged in the following headings

    A.   Gender Inclusiveness in programme guidelines and circulars (from Risk/ Enabling Indicators)

    B.   Gender Inclusiveness in programme implementation (from Input Indicators)

    C.   Gender Inclusiveness in programme implementation(from Process Indicators)

    D.   Gender Inclusiveness in programme output and outcomes (from Input, Output and Outcome Indicators).

8. Recommendations & Plan of Action for Improvement

Annexure -1: Audit Design Matrix

S. No.	Audit Criteria/ Objectives	Questions/ Sub-Questions	Audit Criteria	Audit Indicators	Means of Verification (Source of Evidence/ Data Collection / Analysis method	Audit findings

Audit Checklist

Audit Focus	Questions.

Annexure -2: Gender Audit Matrix

Type of PI	Definition of PI	Activities for furtherance of the PI	Identified Gender Indicator relevant to PI	Measure of PI	Data Sourc	Codes (0,1,2,3)	Justification
Risk/ Enabling							
Input							
Process							
Output							
Outcome							

Note: This is only suggestive framework. The actual reports may be changed according to nature of schemes/programme audited.

Annexure 10: Gender Budget Circular – 2019-20

No. FD 13BPE2018

Karnataka Government

Secretariat, Room No: 257, 2ndFloor,
Vidhana Soudha, Bengaluru,
Dated:10 -12-2018.

Circular
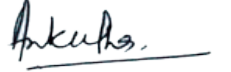
Subject: - Gender Budget 2019-2020

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1. It may be noted that in the budget speech of 2006-07, para no.25, the then Hon'ble Finance Minister had stated that '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'.

2. A Gender Budget Cell has been set up in the Finance Department vide G.O. No. FD 21 GIE 2005, Bengaluru, dated 29th January 2007. The Gender Budget (GB) document is being published since 2007-08 and presented to Legislature, along with the other Budget documents. The Gender Budget document for the year 2018-2019 (July) has also been published on the Finance Department website at the URL http://finance.kar.nic.in/bud2018july/2018julydocs/17-GenderBudget%20Final%20Doc.pdf

3. The departments should furnish the information on the total number of employees and the number of women employees being paid salaries from the budget. The payment of wages, salaries, honorarium and consultancy fee to women through outsourcing, contract and consultancy should be indicated separately. Similar information for the Boards & Corporations and Societies under the departments must be compiled and sent.

4. In addition to this, in the Gender Budget document for the year 2018-2019 a brief note explaining each scheme under Category 'A' as classified under each Demand for Grants in the GB document referred above has been provided. A brief note of 18 Key Schemes under Category 'B' has been introduced since 2018-19. Also, from the year 2018-19, a brief note on department wise allocation for women under KMAY Schemes and its progress has been provided till December, 2017. For the year 2018-2019, a format [32] has been provided at Annexure - 1. **The Administrative Departments should furnish the information for all the schemes listed under Category 'A' and Category 'B' of the GB document of 2018-19 and schemes under Category 'C', in the format.** The details of the scheme for 2017-18 and for 2018-19 till December should be presented as in the format. The number of male and female beneficiaries under each scheme should be indicated in the columns provided. The filled in formats may be sent to Director, Fiscal Policy Institute, Bengaluru-Mysore Road, Beside Panchamukhi Ganapati Temple, Kengeri Post, Kengeri, Bengaluru – 560 060 by post or email to director@fpibangalore.gov.inlatest by 22nd December 2018. The contact person is Ms. Nelleri Umeshwari, Special Officer (Contact No: 080-2697-1000), Fiscal Policy Institute.

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[32]*The format should be filled in three parts: Category 'A' – Schemes with 100% women beneficiaries and Category 'B' – Schemes with more than 30% to 99% women beneficiaries and Category 'C' with less than 30% of women beneficiaries.*

5. The format has two objectives: (i) To validate the classifications of schemes under Category – A and Category – B as given in the Gender Budget document of 2018-19 and (ii) To prepare a brief write up on the performance of the schemes, to be published in the Gender Budget document of 2019-20.

6. The schemes under Category – A and Category – B for the year 2018-19 are available on the website of finance department at http://finance.kar.nic.in/bud2018july/2018julydocs/17- GenderBudget%20 Final%20Doc.pdf.

Attention is invited to the additional information required as stated in the para 3 of this circular.

(ANIL KUMAR JHA)
Principal Secretary to Government (B & R)
Finance Department

To:-

1. The Principal Accountant General (A & E) / (G&SSA) / (E&RSA), Karnataka, Bengaluru.
2. All the Principal Secretaries and Secretaries to Government.
3. All the Regional Commissioners.
4. All the Heads of the Departments.
5. All the Deputy Commissioners.
6. All the Chief Executive Officers of Zilla Panchayaths.
7. All Addl. Secretaries/ Joint Secretaries/Deputy Secretaries/Under Secretaries/ Section Officers in Finance Department.
8. All the Internal Financial Advisors.
9. The Compiler, Karnataka Gazette, Bengaluru.
10. Office Copies/Additional Copies.

Name of the Department:

GENDER BUDGET – 2019-20

PART – 1: CATEGORY – A (100% Allocations for Women)

Sl. No.	Head of Account	Name / Nomenclature of the Scheme	Sector- Central / State / District	BO/ NBO	Year of Launch	Objective/s of the Scheme	Financial – Target Rs in Lakh		Financial – Achievement Rs in Lakh		Physical – Target (numbers)				Physical – Achievement (numbers)			
							2017-18 BE	2018-19 BE	2017-18BE	2018-19 BE (As on Dec-18)	2017-18		2018-19		2017-18		2018-19 (As on Dec-18)	
											F	F	F	F	F	F	F	F
1	2	3	4	5	6	7	8		9		10				11			
1																		
2																		

PART – 2: CATEGORY – B (Between 30% -99% Allocations for Women)

Sl. No.	Head of Account	Name / Nomenclature of the Scheme	Sector- Central / State / District	BO/ NBO	Year of Launch	Objec-tive/s of the Scheme	Financial – Target Rs in Lakh		Financial – Achievement Rs in Lakh		Physical – Target (numbers)				Physical – Achievement (numbers)			
							2017-18 BE	2018-19 BE	2017-18 BE	2018-19 BE (As on Dec-18)	2017-18		2018-19		2017-18		2018-19 (As on Dec-18)	
											M	F	M	F	M	F	M	F
1	2	3	4	5	6	7	8		9		10				11			
1																		
2																		

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PART – 3: CATEGORY – C (Less than 30% Allocations for Women)

Sl. No.	Head of Account	Name / Nomenclature of the Scheme	Sector-Central / State / District	BO/ NBO	Year of Launch	Objec-tive/s of the Scheme	Financial – Target Rs in Lakh		Financial – Achieve-ment Rs in Lakh		Physical – Target (numbers)				Physical – Achieve-ment (numbers)			
							2017-18 BE	2018-19 BE	2017-18 BE	2018-19 BE (As on Dec-18)	2017-18		2018-19		2017-18		2018-19 (As on Dec-18)	
											M	F	M	F	M	F	M	F
1	2	3	4	5	6	7	8		9		10				11			
1																		
2																		

Name of the Department: **GENDER BUDGET – 2019-20**   Annexure

Pl. Note the following to fill-up the cells in format: One of the reference documents for filling up this format is the Gender Budget 2018-19 (As presented to the Legislature in July 2018). Please also provide a copy of the Scheme proposal to enable due linking up of indicators.

1. Serial numbers of the schemes listed under the Demand for Grants in each of the three parts i.e., Part – 1, Part – 2 and Part – 3 must be mentioned.

2. Head of Account should be stated as in the Detailed Budget Estimates Volume of the Demand for Grants and in the same order.

3. Name / Nomenclature of the Scheme should be stated as in the Detailed Budget Estimates Volume.

4. Indicate whether the scheme is central / State / District sector against each scheme in the column space provided.

5. Indicate whether the scheme is a Beneficiary / Non Beneficiary (BO/NBO) scheme in the column space provided.

6. State the year of launching the scheme.

7. State the objective/s of the scheme as in the scheme sanction proposal.

8. Indicate the Financial – Target i.e., budgetary allocations in lakh rupees for 2017-18 and for 2018-19 (as on December, 2018) in each scheme.

9. Indicate the Financial – Achievement i.e., expenditure in lakh rupees for 2017-18 and for 2018-19 (as on December, 2018) in each scheme.

10. Indicate the Physical – Target i.e., the number of male (M) and female (F) beneficiaries to be covered under each scheme as applicable for two years. Where the scheme has no beneficiaries as male and female, the unit considered needs to be mentioned, for example: Number of houses / rooms to be constructed / hectares of land, etc., as applicable to the scheme.

11. Indicate the Physical – Achievement i.e., the number of male (M) and female (F) beneficiaries reached / covered under each scheme for 2017-18 and for 2018-19 till December. Where the scheme has no beneficiaries as male and female the unit considered needs to be mentioned, for example: Number of houses / rooms to be constructed /hectares of land etc., as applicable to the scheme.

Annexure 11: Sustainable Development Goals: 17 Goals[33]

The concept of the Sustainable Development Goals (SDGs) was born at the United Nations Conference on Sustainable Development, Rio+20, in 2012. The objective was to produce a set of universally applicable goals that balances the three dimensions of sustainable development: environmental, social, and economic. The SDGs replace the **Millennium Development Goals (MDGs),** which in September 2000 rallied the world around a common 15-year agenda to tackle the indignity of poverty.

The MDGs established measurable, universally-agreed objectives for eradicating extreme poverty and hunger, preventing deadly but treatable disease, and expanding educational opportunities to all children, among other development imperatives.

The MDGs drove progress in several important areas:

- Income poverty
- Access to improved sources of water
- Primary school enrolment
- Child mortality

With the job unfinished for millions of people, we need to go the last mile on ending hunger, achieving full gender equality, improving health services and getting every child into school. Now we must shift the world onto a sustainable path. The SDGs aim to do just that, with 2030 as the target date.

This new development agenda applies to all countries, promotes peaceful and inclusive societies, creates better jobs and tackles the environmental challenges of our time, particularly climate change.

At the Sustainable Development Summit on September 25, 2015, UN Member States adopted the 2030 Agenda for Sustainable Development, which includes a set of 17 Sustainable Development Goals (SDGs) to end poverty, fight inequality and injustice, and tackle climate change by 2030.

Goal 1: End poverty in all its forms everywhere: Targets

- By 2030, eradicate extreme poverty for all people everywhere, measured as people living on less than $1.90 a day
- By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions

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[33]http://www.in.undp.org/content/india/en/home/post-2015/sdg-overview.html

- Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable

- By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance

- By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters

- Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions

- Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication action

Goal 2: End hunger, achieve food security and improved nutrition and promote sustain able agriculture: Targets

- By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round

- By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, **pregnant and lactating women and older persons**

- By 2030, double the **agricultural productivity and incomes of small-scale food producers, in particular women,** indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment

- By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality

- By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed

- Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries

- Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round

- Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility

Goal 3: Ensure healthy lives and promote well-being for all at all ages: Target

- By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births

- By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births

- By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases

- By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being

- Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol

- By 2020, halve the number of global deaths and injuries from road traffic accidents

- By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes

- Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all

- By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

- Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate

- Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all

- Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States

- Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks

Goal 4: Ensure inclusive and quality education for all and promote lifelong learning: Targets

- By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and Goal-4 effective learning outcomes

- By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education

- By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university

- By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship

- By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations

- By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy

- By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

- Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, nonviolent, inclusive and effective learning environments for all

- By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries

- By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing states

Goal 5: Achieve gender equality and empower all women and girls: Targets [34]

- End all forms of discrimination against all women and girls everywhere

- Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation

- Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation

- Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate

- Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

- Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences

- Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws

- Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women

- Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

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[34] http://www.unwomen.org/en/news/in-focus/women-and-the-sdgs/sdg-5-gender-equality

Goal 6: Ensure access to water and sanitation for all: Targets

- By 2030, achieve universal and equitable access to safe and affordable drinking water for all

- By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special **attention to the needs of women and girls and those in vulnerable situations**

- By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

- By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity

- By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate

- By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

- By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies

- Support and strengthen the participation of local communities in improving water and sanitation management

Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all: Targets

- By 2030, ensure universal access to affordable, reliable and modern energy services

- By 2030, increase substantially the share of renewable energy in the global energy mix

- By 2030, double the global rate of improvement in energy efficiency

- By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology

- By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and land-locked developing countries, in accordance with their respective programmes of support

Goal 8: Promote inclusive and sustainable economic growth, employment and decent work for all: Targets

- Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries

- Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors

- Promote development-oriented policies that support productive activities, decent job creation, en-

trepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

- Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead

- By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

- By 2020, substantially reduce the proportion of youth not in employment, education or training

- Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms

- Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

- By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products

- Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

- Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries

- By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization

Goal 9: Build resilient infrastructure, promote sustainable industrialization and foster innovation: Targets

- Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all

- Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries

- Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets

- By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

- Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending

- Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States 18

- Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities
- Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020

Goal 10: Reduce inequality within and among countries: Targets

- By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average
- By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status
- Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard
- Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality
- Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations
- Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions
- Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies
- Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements
- Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes
- By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent

Goal 11: Make cities inclusive, safe, resilient and sustainable: Targets

- By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums
- By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
- By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries
- Strengthen efforts to protect and safeguard the world's cultural and natural heritage
- By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations

- By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management

- By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities

- Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning

- By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels

- Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials

Goal 12: Ensure sustainable consumption and production patterns: Targets

- Implement the 10-year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries

- By 2030, achieve the sustainable management and efficient use of natural resources

- By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

- By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

- By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

- Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

- Promote public procurement practices that are sustainable, in accordance with national policies and priorities

- By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

- Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production

- Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products

- Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities

Goal 13: Take urgent action to combat climate change and its impacts: Targets

- Climate change is now affecting every country on every continent. It is disrupting national economies and affecting lives, costing people, communities and countries dearly today and even more tomorrow

- People are experiencing the significant impacts of climate change, which include changing weather patterns, rising sea level, and more extreme weather events. The greenhouse gas emissions from human activities are driving climate change and continue to rise. They are now at their highest levels in history. Without action, the world's average surface temperature is projected to rise over the 21st century and is likely to surpass 3 degrees Celsius this century—with some areas of the world expected to warm even more. The poorest and most vulnerable people are being affected the most

- Affordable, scalable solutions are now available to enable countries to leapfrog to cleaner, more resilient economies. The pace of change is quickening as more people are turning to renewable energy and a range of other measures that will reduce emissions and increase adaptation efforts.

- But climate change is a global challenge that does not respect national borders. Emissions anywhere affect people everywhere. It is an issue that requires solutions that need to be coordinated at the international level and it requires international cooperation to help developing countries move toward a low-carbon economy

- To address climate change, countries adopted the Paris Agreement at the COP21 in Paris on 12 December 2015. The Agreement entered into force shortly thereafter, on 4 November 2016. In the agreement, all countries agreed to work to limit global temperature rise to well below 2 degrees Celsius, and given the grave risks, to strive for 1.5 degrees Celsius

- Implementation of the Paris Agreement is essential for the achievement of the Sustainable Development Goals, and provides a roadmap for climate actions that will reduce emissions and build climate resilience

Goal 14: Conserve and sustainably use the oceans, seas and marine resources

- The world's oceans – their temperature, chemistry, currents and life – drive global systems that make the Earth habitable for humankind

- Our rainwater, drinking water, weather, climate, coastlines, much of our food, and even the oxygen in the air we breathe, are all ultimately provided and regulated by the sea. Throughout history, oceans and seas have been vital conduits for trade and transportation

- Careful management of this essential global resource is a key feature of a sustainable future

Goal 15: Sustainably manage forests, combat desertification, halt and reverse land degra dation, halt biodiversity loss: Targets

- By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

- By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally

- By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world

- By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development

- Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species

- Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed

- Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

- By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species

- By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts

- Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems

- Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation

- Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities

Goal 16: Promote just, peaceful and inclusive societies: Targets

- Significantly reduce all forms of violence and related death rates everywhere

- End abuse, exploitation, trafficking and all forms of violence against and torture of children

- Promote the rule of law at the national and international levels and ensure equal access to justice for all

- By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime

- Substantially reduce corruption and bribery in all their forms

- Develop effective, accountable and transparent institutions at all levels

- Ensure responsive, inclusive, participatory and representative decision-making at all levels

- Broaden and strengthen the participation of developing countries in the institutions of global governance

- By 2030, provide legal identity for all, including birth registration

- Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

- Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime

- Promote and enforce non-discriminatory laws and policies for sustainable development

Goal 17: Revitalize the global partnership for sustainable development: Targets

Finance

- Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection

- Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of ODA/GNI to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries

- Mobilize additional financial resources for developing countries from multiple sources

- Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress

- Adopt and implement investment promotion regimes for least developed countries

Technology

- Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism

- Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed

- Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

Capacity building

- Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals, including through North-South, South-South and triangular cooperation

Trade

- Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda

- Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020

- Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access

Systemic issues

Policy and institutional coherence

- Enhance global macroeconomic stability, including through policy coordination and policy coherence

- Enhance policy coherence for sustainable development

- Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

Multi-stakeholder partnerships

- Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries

- Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Data, monitoring and accountability

- By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts

- By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries

Annexure 12: Audit Checklist

➢ **Audit Checklist:**

Audit Focus	Questions.

Sl. No.	Audit Criteria/ Objectives	Questions/ Sub-Questions	Objectively Verifiable Indicator	Means of Verification (Source of Evidence/ Data Collection method	Audit findings

➢ **Gender Audit Matrix:**

Type of PI	Definition of PI	Activities for furtherance of the PI	Identified Gender Indicator relevant to PI	Measure of PI	Data Source	Codes (0,1,2,3)	Justification
Risk/ Enabling							
Input							
Process							
Output							
Outcome							

Annexure 13: Field Level Gender Audit Reports

1. Field Report on Rajiv Awas Yojana (RAY)

	1.	Dr. Chaya Degaonkar, Consultant, KEA
Team Members	2.	Ms. Radha P, Audit Officer, KSA&AD
	3.	Ms. Meghana S, Audit Officer, KSA&AD

Introduction

Gender mainstreaming and empowerment has been identified as a major policy goal across the globe. In India, women development and empowerment issues significantly appear in policy documents since 1975. It is felt that achievement of these goals requires significant allocation of resources to programmes and schemes in different sectors that contribute to bridge gender gaps and promote gender equity. Gender Budgeting is recognized as a tool for achieving gender mainstreaming so as to ensure that the benefits of development reach women as much as men. It ensures that adequate funds are allocated for women related programmes and the programme design, monitoring and implementation processes are gender responsive. A Gender Audit is similar to performance audit which brings out the impact of expenditure on different schemes and programmes in the budget on men and women and assesses to what extent gender equality is achieved. Before designing the gender audit plan, it is essential to understand some basic concepts in gender audit.

About the Scheme - Rajiv Awas Yojana (RAY)

Rajiv Awas Yojana (RAY) is a scheme in the housing sector that envisages a "Slum Free India" with inclusive and equitable cities in which every citizen has access to basic civic infrastructure and social amenities and a decent shelter.

Mission: Encourage States/Union Territories (UTs) to tackle slums in a definitive manner, by focusing on:

1. Bringing all existing slums, notified or non-notified (including recognized and identified) within the formal system and enabling them to avail the basic amenities that is available for the rest of the city/ UA;

2. Redressing the failures of the formal system that lie behind the creation of slums by planning for affordable housing stock for the urban poor and initiating crucial policy changes required for facilitating the same.

Objectives of the scheme:

- Improving and provisioning of housing, basic civic infrastructure and social amenities in intervened slums.

- Enabling reforms to address some of the causes leading to creation of slums.

- Facilitating a supportive environment for expanding institutional credit linkages for the urban poor.

- Institutionalizing mechanisms for prevention of slums including creation of affordable housing stock.

- Strengthening institutional and human resource capacities at the Municipal, City and State levels through comprehensive capacity building and strengthening of resource networks.

- Empowering community by ensuring their participation at every stage of decision-making through strengthening and nurturing Slum Dwellers' Association/Federations.

RAY is to be implemented in a mission mode and provides financial support to States/UTs/Urban Local Bodies (ULBs)/Central Government Agencies, for providing housing and improvement of basic civic infrastructure and social amenities in each selected slums. Rental and transit housing will be admissible under the scheme. Operation and maintenance (O&M) of assets created under this scheme will also be eligible for funding. RAY will also extend financial support to States for creation of affordable housing stock through public-private partnership (PPP) under the Affordable Housing in Partnership (AHP) component of the scheme.

Scope and Coverage of the scheme:

This scheme is applicable to all slums within a city, whether notified or non-notified (including identified and recognized), whether on lands belonging to Central Government or its Undertakings, Autonomous bodies created under the Act of Parliament, State Government or its Undertakings, Urban Local Bodies or any other public agency and private sector. It is also applicable to "urbanized villages" inside the planning area of the city, urban homeless and pavement dwellers. The implementation phase of the scheme is for the period 2013-2022.

Beneficiary contribution is necessary to bring sense of ownership among the beneficiaries and is provided at the minimum of 10 per cent in the case of SC/ST/OBC/PH/Single woman/other weaker and vulnerable sections and 12 per cent in case of general category. This scheme also encourages community participation through involving community at every stage, from planning through implementation and post-project sustenance, necessitating that the designing of slum development is done with people's participation, which will lead to community ownership and sustainability of the scheme.

Slum Population Trends in Karnataka:

The growth trend in slums and slum population in Karnataka state during 1971-2011 is presented in the table

Growth of Slums and Slum Population in Karnataka State during 1971- 2011					
S.No	Year	No of Slums	Growth rate	Population (Lakh)	Growth rate
1	1971	611		5.1	
2	1981	778	27.53	6.25	22.54
3	1991	1322	69.62	10.54	68.64
4	2001	1996	50.98	34.5	227.32
5	2011	2722	36.37	40.5	17.39

Source: Census Report of Karnataka Slum Development Board, Bangalore

Slum Scenario in Bengaluru:

Bengaluru is one of the fastest growing cities in India. The city is a hub of economic activity covering industries, trade and commerce. The growing demand for labour is met by the flow of immigrants from different parts of the state/country. Migrant labour is the basic cause of the growth of slums in the city. Despite higher per capita income within the urban district than in the rest of the state, and with significant migrant population, the number of urban poor has been on the rise and slum settlements in the city have not been contained. The escalating costs of land prices coupled with rise in cost of living has pushed the urban poor to reside in squatter settlements with inadequate amenities and services.

Slum Scenario in Bengaluru city		
SL No	**Description**	**Figures**
1	No of Slums	542
2	No of Slums Declared	246
3	No of Slums Undeclared	296
4	No of Households.	321296
5	Male	698291
6	Female	688292
7	SC	522999
8	ST	270 743
TotaI Population		**138,65,83**

Source: Census Report of Karnataka Slum Development Board, Bangalore

Data in table shows that there are 542 slums in Bengaluru city. Among them 246 are notified and the remaining 296 are non-notified slums. The total number of households in all these slums is 321,296. The total population in these slums is 138,65,83. Among them 698,291 (50.36 per cent) are males. The remaining 49.64 per cent are females.

Audit criteria for selecting the programme:

Sl. No	Criteria	Applicability to the Programme
1	Materiality	Housing is a basic need of every person. It is a secure place for women. It is, therefore, their practical need. Further, ownership of a house gives them access to assets leading to financial and emotional security. It, therefore, contributes to their improved living conditions and empowerment. Hence Rajiv Awas Yojana was selected.
2	Representative in nature	The basic unit under consideration in this scheme is a household, thus its impact spreads across the family and society, giving us an insight as to how it affects both men and women. Hence it can be studied under the gender lens.
3	Universal coverage	The scheme is spread across the nation - states and districts, it helps us to understand the gender roles from grassroots level. Housing is a basic need that impacts the level of income, asset structure, poverty, etc. It cuts across the departments of housing, urban development and slum development, RDPR. etc.
4	Adequate substantive outlay	It is a programme with a significantly huge budgetary outlay, the project cost as on October 2018 is Rs 157,241 lakh. Hence it makes it all the more important to study such schemes with a gender perspective to understand the extent to which gender equity is attained.
5	Susceptible to close and easy monitoring	It has a well defined monitoring mechanism already in place that makes monitoring of the scheme relatively easier. Adequate data base is available for quantifying the progress. Indicators like coverage of population, access to housing, ownership and quality and impact are quantifiable and the data is available for close monitoring over time.

6	Identifiable and clear gender markers or performance indicators	This scheme has well defined objectives, operational guidelines that give the data that is quantifiable and that can be measured and verified. The performance of the scheme in terms of coverage, units, etc., are identifiable to develop PIs and link them with GMs.
7	Specific and clearly spelt-out beneficiary population	All-inclusive reach of the project that covers specific population of slum dwellers that makes it a suitable community based project to be studied for a gender audit.

Audit Objectives: Gender audit is based on the principles of performance audit and it was taken up to ascertain the following:

1. To examine accountability and transparency.
2. To assess whether things being done in the right way and are the right things being done.
3. To examine if the guidelines of the scheme are gender inclusive.
4. To assess the gender perspectives and gender equity principles embodied in the policy and the programme.
5. To assess the empowerment of women who have availed the benefits under RAY scheme.

Audit Approach:

➢ **Result oriented/ performance approach:** Since the objective of the present study is to analyze how the scheme has impacted the life of women after getting access to house for herself and the family- across different categories of women- widowed women, deserted women, destitute women, single women and has in turn resulted in their empowerment, in this context the most appropriate and feasible approach that is adopted is result-oriented / performance-oriented one.

➢ **Audit process:** The gender audit process is similar to performance audit. Prior to holding the audit, extensive theoretical and discussion sessions were organized for trainees which has enabled them to understand the concepts of Gender, Gender Gaps, Gender Analysis and focused sessions on Gender Audit and its process (Using toolkit for conduct of Gender Audit/ to develop benchmarks and Gender markers).

During the discussions in pre survey session, guidelines of RAY and PMAY and Handbook of Gender Audit was distributed for preparation of checklist (Annexure 1) and Matrix (Annexure 2). Technical Experts had supported the preparation of the Gender Audit Checklist and Matrix. The methodology for data collection and analysis was finalized. Prior to holding the audit, there was an extensive session imparting the basics required for gender audit like gender sensitization – what constitutes gender, what gender roles are, how socially constructed gender roles encourages and teaches each of the sexes to behave in different ways through socialization. Also, how gender does not mean solely focusing on women or females but rather on the inequalities existing between males and females in the society. Further the participants were made aware of the following concepts.

➢ **Gender needs** – How the needs of the men and women differ due the different roles they play in the society, conceptual difference between Practical and Strategic needs.

➢ **Gender analysis** – Practical instruments designed to understand the gender dynamics within a project or a context, various Gender Analysis Framework like Harvard Framework, Moser Framework, Women Empowerment Framework (Sara H Longwe Framework)

➢ **Gender responsive budget** – To learn what gender budgeting was and to understand the impact a national budget has on different genders with the recognition of the fact that the budget impacts men and women differently through the pattern of resource allocation and priority accorded to competing sectors. How a gender budget helps policy makers in deciding how policies and priorities can be revised to achieve gender equality.

- ➤ **Gender Audit:** A brief discussion about what the gender audit is, the different steps involved in gender audit, how to go about selecting audit objective, what was to be kept in mind while choosing the said objective. And how to identify performance indicators.

- ➤ **Gender Mainstreaming in the Programme:** Gender mainstreaming has been embraced internationally as a strategy towards realizing gender equality. It involves the integration of a gender perspective into the preparation, design, implementation, monitoring and evaluation of policies, regulatory measures and spending programmes, with a view to promoting equality between women and men, and combating discrimination). The programme guidelines and circulars are reviewed and the impact is analyzed. Further, analysis was also to be based on information collected from the field.

- ➤ **Identification of the scheme and Coverage Area:** Rajiv Awas Yojana was the scheme selected for the gender audit, keeping the audit criteria in mind. The audit was conducted for the period covering November 2013-2018. The focus area for audit was Bengaluru Urban district, particularly slums in Bengaluru City where it is being implemented.

- ➤ **Slum Profile:** Ambedkar Nagar and Lakshman Rao Nagar slums are situated next to National Games Village Complex, Kormangala, in Bengaluru. They fall under Shantinagar constituency. It is situated in low lying area, which gets flooded during rainy season. The locality is not well planned and has narrow roads, closely constructed houses, no adequate waste disposal mechanism. However it has easy access to government hospital, schools, temples, church, mosque and other social infrastructure. It also has adequate economic infrastructure like access to market place, water supply, sewage, telecommunication, electricity, etc.

Around 3,000 families belonging to different weaker sections of the society reside here. These areas covered also used BSUP component of JNNURM scheme but that did not cover all the houses hence RAY was extended to complement it.

The residents of the slum are mainly unskilled/semi skilled labourers working on daily wage basis. Most of the first generation dwellers are illiterates or have only primary level eduction.The second generation dwellers have minimum secondary level of education. While the female population largely worked as domestic helpers or as hosekeepers in private companies, the prime occupation among male population was painter, fabricators, masons, cooks, delivery boys, etc.

Audit Limitations

- • The scope of the audit is limited to only two slums in Bengaluru, due to time constraint.

- • The major limitation faced during the course of the study was the lack of secondary data. After conducting interviews with various department heads, it was found that there was no consolidation of data anywhere and that the data was maintained at division and sub divisional levels. The division heads when approached, could only provide us with partial information. Again due to time constraint, the data could not be compiled by the audit team.

- • There was no gender disaggregated data maintained anywhere. Only beneficiary list could provide some information.

- • Since the scheme was integrated with other schemes that was already in place (like BSUP, JN-NURM) no effort was made to separate data under this scheme.

- • The major limitation faced during beneficiary interviews was that, majority of residents were migrants and hence there was language problem, requiring an interpreter which led to dilution of certain aspects of the interview.

- • Many of the interviewees were hesitant and hardly forthcoming with answers.

Methodology: The methodology adopted to collect and analyze the data and arrive at audit findings and recommendations includes both qualitative and quantitative methods.

➢ **Primary Data**

- Interview Schedule for beneficiaries

- Participatory approach-Focus group discussion

- Interview with Officials

- Case Study

➢ **Secondary Data**

- Collected data from Rajiv Gandhi Rural Housing Corporation Limited and Karnataka Slum Development Board

- Government websites

- Collected the list of beneficiaries of the scheme from the implementing agency.

➢ **Sampling Methodology:**

Due to time constraint, purposive sampling was adopted and two slums were identified based on availability of data. The team of trainees visited to Ambedkar Nagar and Laxman Rao Nagar slums for primary data collection. A total of 50 beneficiaries were interviewed from each slum. Thus the total sample consists of 100 beneficiaries/ households. The head of the household/ beneficiary/ any available member from the household was interviewed. Interactions were held with officials of Nodal Agency (Rajiv Gandhi Rural Housing Corporation Limited) and Implementing Agency (Karnataka Slum Development Board), to get an overview on RAY scheme

- Interacted with both beneficiaries and non beneficiaries, private partners, local leaders and other concerned officials, and collected the required information and data.

- Discussion with the contractor under this project.

- Interacted with various divisions of implementing agency, such as Administration, Accounts, Technical etc to get an insight on preliminary, execution and completion of projects under RAY scheme

Data Analysis

Simple analysis techniques were adopted to analyse the data. The data analyzed is presented in the form of tables, graphs, etc.

Social Background of the beneficiaries

Gender	Total Beneficiaries	Percentage
Female	763	71.3
Female (single)	61	05.7
Male	242	22.6
Other	4	0.4
Grand Total	1070	
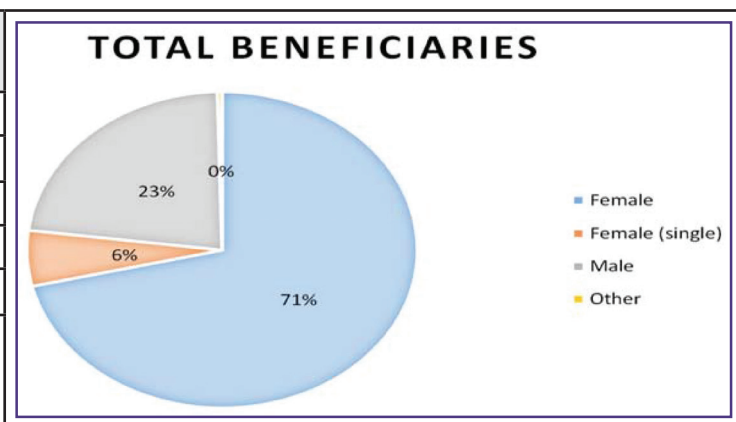
The above graph depicts that the number of female beneficiaries are substantially high around 77 per cent out of which 6 per cent constitutes special category of women including widowed and abandoned women. Majority of slum dwellers belong to SC and OBC group.

Property ownership and status in the family

It is observed that though it is not conditional in the guidelines to register the house in the name of women, yet in majority of the cases the property was registered in the name of women. The households were mainly patriarchal in nature, headed by male members of the family.

Property Ownership vs Head of Household

MAJOR EARNING MEMBER
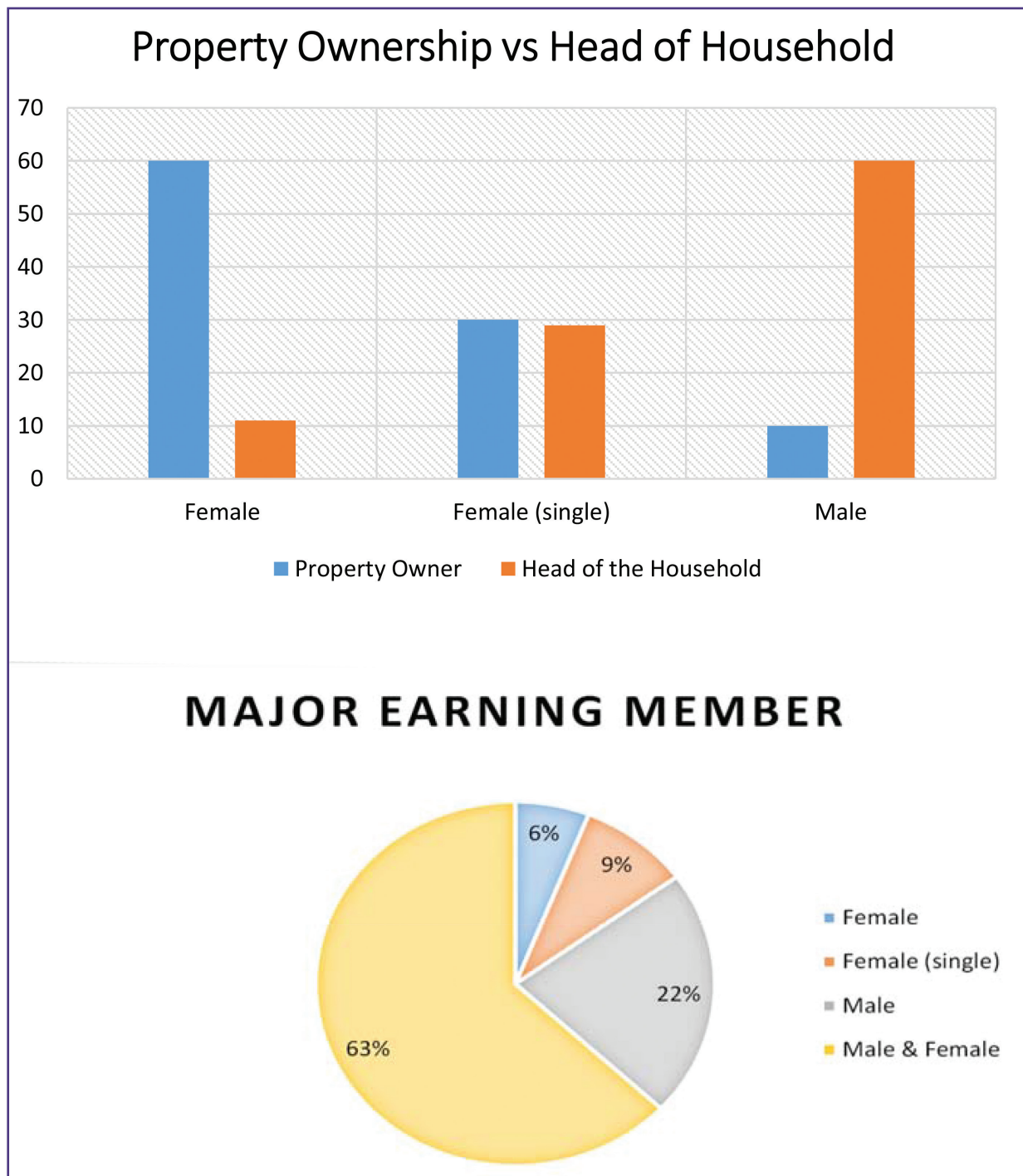
This graph depicts the economic independence of women. Approx. 78 per cent of the households had working women who were major source of income to the family. The compulsions of poverty on the one hand and availability of work on the other have pushed women into the workforce.

MAJOR DECISION MAKER
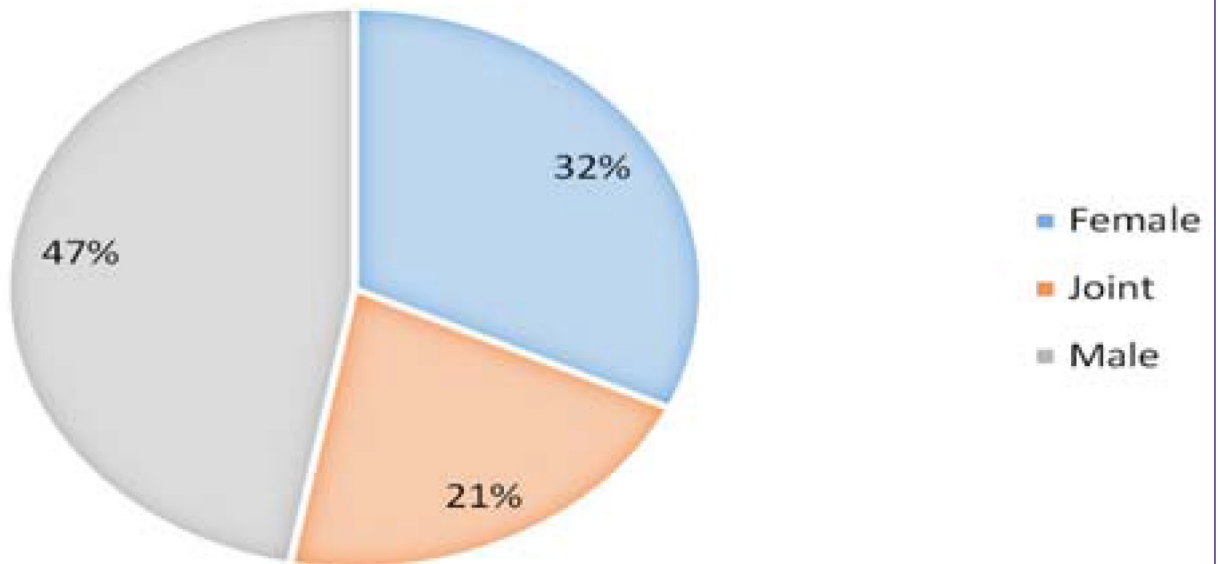
This graph depicts that, close to 50 per cent of the women had a say in household matters. Though in 47 per cent cases men took the decision, 32 per cent women reported that they actively participate in all decisions taken in the family. In 215 cases, the decision was taken jointly.
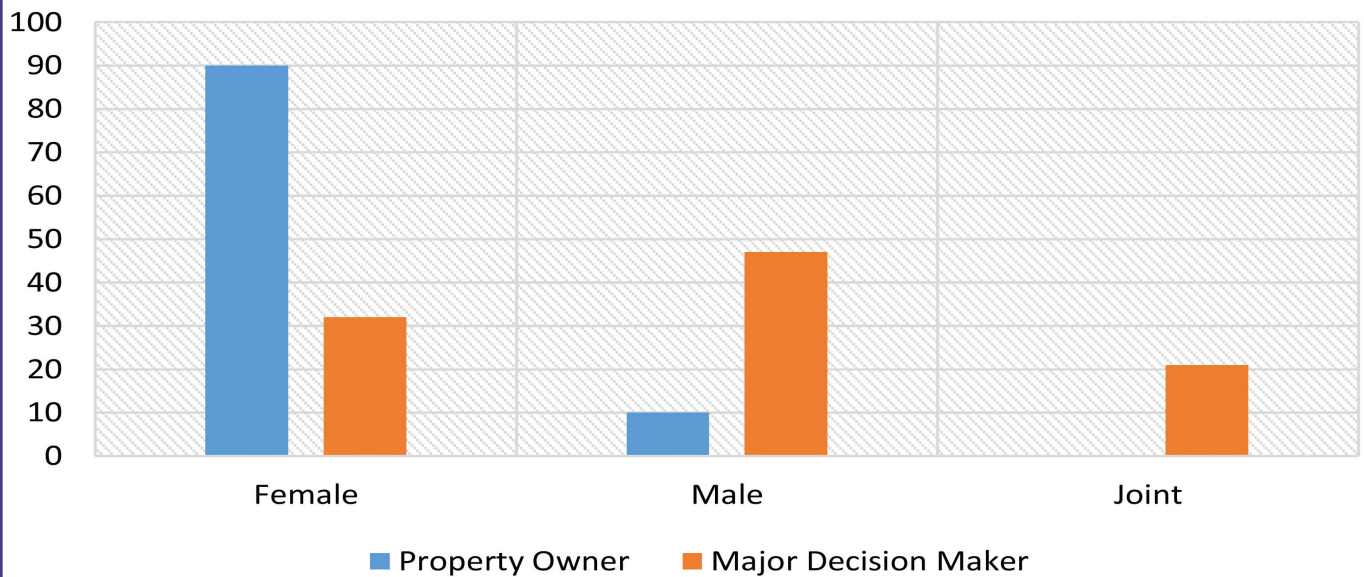
Though the ownership of property is in the name of women, their contribution to decision-making in the family is significantly lower as compared to men. Thus it is clear that patriarchal institutions and value systems still play a major role in decision-making process though women have an ownership of the asset, they do not have access to power and control over it.

Impact of RAY scheme on Women				
Particulars	**Yes**	**No**	**Total**	**Percentage**
Disposable Income Increased	83	7	90	92%
Hygienic Condition Improved	90	0	90	100%
Access to Civic Amenities	63	27	90	70%
Social Empowerment	90	0	90	100%
Psychological Empowerment	90	0	90	100%
Participation and Control	53	37	90	59%
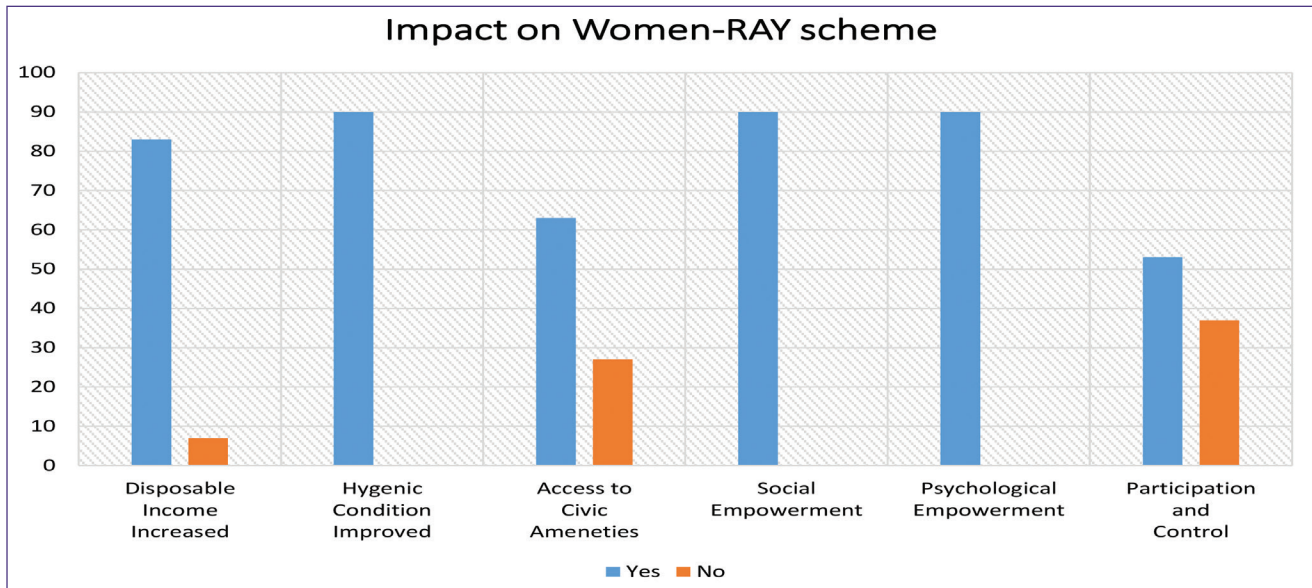
- 100 per cent of female respondents agreed that they have better hygienic conditions now and they have an identity in the society. All felt they are socially and psychologically empowered post the implementation of RAY scheme.

- 59 per cent of the women contributed in decision-making. This is still at a lower level than men.

- 70 per cent agreed that they have better civic amenities. However, 30 per cent disagreed to that, and most of such disagreement came from the residents of LR Nagar.

a)   **Field Observations:**

- While both the slums are situated next to each other, the streets of Ambedkar Nagar are relatively wider and has well-spaced buildings. It appears to be better off when compared to Lakshmana Rao Nagar which has narrow streets and less ventilated houses.

- Ambedkar Nagar residents had better access to civic amenities when compared to Lakshmana Rao Nagar. Both the slums are situated in well-connected part of the city and have access to hospital and schools.

- There are no proper waste disposal habits and usually the garbage is thrown in road corners, which are a breeding ground to stray animals and diseases.

- The beneficiaries have all opted for modifications to their houses apart from the Government pre-scribed plans, financing the same from their pockets. Some of them have constructed shops within the area provided and have converted them as economic assets. The houses are well constructed and most of the beneficiaries have constructed more than one floor with extra investments.

- RAY scheme does not have a strict condition unlike Pradhan Mantri Awas Yojana, where only one unit is constructed for the entire household; hence most of the families have clubbed their joint titles and constructed multiple units.

- Most of the families hold BPL cards and claim their average monthly income is around Rs 15,000 even with multiple members working, But they also own televisions, mobiles, fridge and vehicles. And some of them even have granite finishing for the steps of the houses and such. A relook at the definition of BPL family is required.

- The average family size is 5, with almost all the adults working with the exception of female chil-dren who are usually married. Many of the children have started working after completing high school. While the dropout rates are high in case of males, many females are graduates but are not working; instead they are usually married.

- It was observed that in case of female headed households and houses where females had a part in decision-making, more emphasis was put on educating the children. Even though the parents are themselves illiterates or have primary education, they have ensured that children are better educat-ed.

- The beneficiaries are happy with their homes as they are allowed to customize certain aspects of the house; it has made them feel comfortable and proud home owners. RAY has resulted in one step closer to empowerment of women.

Gender Audit Matrix

Type	Definition Of PI	Activities For furtherance of PI	Identification GM	Measure of PI	Data Source	Audit Findings	Value of PI	Code
	Awareness	1)Awareness Programmes	1. Knowledge	1.% of women with awareness about scheme	Primary data	All the beneficiaries of the scheme were aware about the of the scheme	100%	3
			2. Information	2.% of women with knowledge about different components of the scheme	Primary data	Beneficiaries were aware of only one or two components in the scheme	40%	1
				3.% of women with knowledge about registration process	Primary data	Majority of beneficiaries were illiterate and not knowledgeable about registration process They sought help of others for it.	0%	0
Risk/ En-abling	Access to registration	2) Support Activities To facilitate registration	3. Providing access to women in filling and submission of application	4. % of women who got the assistance to fill up the form	Primary data	Local leaders and contractors helped with registration process	100%	3
				5. % of women who found registration process flexible	Primary data	All the women beneficiaries found the registration process flexible because it was assisted by local leaders and contractors during the time they were available. They collected all the required info and documents and completed the registration process on their behalf.	100%	3

						Data	Description	%	No.
Input	Resource Flow Structure and Pattern	3) Project outlay	4. Budget flow-Central & State		6. % release to allocation for houses for women	Secondary data	No specific data was available	0%	0
				5. Financial Literacy among women	7. % of women with bank accounts	Primary data	All of them had bank accounts. They were opened during the process of registration.	100%	3
	Access to Bank	4)Information about Bank credit			8. % of women who purchased DD by themselves	Primary data	Most of them did not have financial literacy and were assisted by local leaders and contractors in purchasing DD.	11%	0
			6. Assistance for access to banks and credit		9. % of women who has availed loan facilities from banks	Primary data	The individual contribution was largely self-financed or borrowed from informal sources. As they were not aware of credit facilities	5%	0
		5) Flexibility in payment schedule	7. Payment in instalments by women		10. % of households / women who contributed in multiple instalments	Primary data	Majority of households contributed at least two instalments	86%	2
Process	IEC Activities for providing scheme information	6) Awareness campaigns	8. Door-to-door information to women		11. % of women in door-to-door campaigns	Primary data	There were no specific IEC activities conducted by the implementing agency under RAY scheme. It was mainly promoted by the local leaders in the area.	0%	0
	Consultancy	7) Group Discussions	9. Women involvement in consultations		12. % of women Focus Group Discussions 13. Self Help groups	Primary data	Women were not involved in consultations SHGs were not involved in consultations	0%	0
	Identification of agencies for construction	Partnerships with Govt./Pvt. agencies	10. Partnerships with women agencies		14. % of contracts given to women agencies/engineers	Secondary data	No contracts were given to women agencies	0%	0

Category	Sub-category	Activity	Indicator	Indicator	Source	Findings	%	Score
Process	Implementation	9) Survey of slums	11. Survey of slums by involving women	15. No. and % of women involved in conducting surveys		Secondary data was not made available. Information not available. People are not aware of it.	0%	0
		10) Identification of beneficiaries	12. Identification of beneficiaries involving women	16. No. and % of women in selection committee		Information not available. People are not aware of it.		
			13. Monitoring Committees at various levels involving women	17. % of women involved in monitoring activities		Information not available. People are not aware of it.		
	Review and Monitoring	11) Monitoring of the scheme		18. No. and % of complaints/requests received from women		No Grievance Redressal Mechanism in place		
		12) Grievance Redressal	14. Complaints by women	19. No. and % of complaints/requests of women addressed.		No Grievance Redressal Mechanism in place		
Output	Construction / modification of houses and utilization	13) Building of houses	15. Construction of houses for women	20. % of women owned houses	Primary data	Majority of the houses were registered in the name of women, though it was not a specific requirement of the project	77%	2
		14) Modification of houses	16. Modification of houses owned by women	21. % of houses modified as per suggestions by women	Primary data	Most of the modification was made as suggested by men, however, 29% of cases modifications were made as per female specifications and 15% of cases modification	44%	1
		15) Rental houses Commercial activities	17. Utilization purpose of houses by women	22% of houses used by women for commercial activities (rent, lease, petty shops, bakery, tailoring, canteen etc)	Primary data	18% of newly constructed houses owned by women, used for commercial activities, acted as a means of livelihood	18%	0
	Infrastructure	16) Roads	18. Road facilities	23% of houses owned by women covered by roads		100% of houses owned by women covered by roads	100%	3
		17) Drainage	19. Drainage facilities	24. Drainage facilities for women owned houses	Primary data	Drainage coverage 100%	100%	3
		18) Roads 19) Public toilets	20. Toilet facilities for women owned houses	25. % toilets constructed for women owned houses		Toilets 100%	100%	3

Outcome	Category	Sub-outcome	Indicator	Source	Findings	%	Score
Out-come		20) Improved Standard of Living	21. Increased Disposable Income for women	26. % of women reported increased income	Primary data	95% of the respondents agreed that their disposable income has increased, as they could now use the amount paid on rent and repairs on other things. And also it facilitated commercial establishments for few residents. However all of them agreed that their livelihood conditions have changed after RAY.	95%	3
	Quality of life	22) Improvements in health conditions	22. Increased Hygienic Condition for women	27. % of women reported better Hygienic conditions	Primary data	All the respondents felt that the overall hygienic conditions have improved, as water logging is prevented due to elevated house construction.	100%	3
		23) Inclusiveness	23. Better access to civic amenities for women	28. % of women reported better access to facilities	Primary data	Civic facilities, such as electricity and water facility was adequately provided for, however, 27% of respondents felt civic amenities were poor, mainly lagging in LR Nagar, where roads were mainly filled with potholes and no proper waste disposal mechanism in place.	73%	2
		24. Increased Participation in Economic and Social activities	24. Social Empowerment of women	29. % of women who felt they have an identity in society	Primary data	All the women respondents felt they have an identity in the society now. They had sense of belongingness.	100%	3
	Empowerment		25. Psychological Empowerment of women	30. % of women who felt more secured and comfortable	Primary data	All the women respondents felt they are more secured and comfortable now, as they need not worry about rains and water logging.	100%	3
		25. Control over resources	26. Participation and Control by women	31.% of women having a say in household decisions	Primary data	Most of the women respondents felt that their inputs were considered in household decisions	53%	2

Audit Summary

Sl. No	Title	No.
1	No. of Activities for furtherance of the Performance Indicators (PIs)	25
2	No. of Identified Gender Markers relevant to the PIs	26
3	Measure of PI	31 (effective 27)
4	Code	
	0	10 (37.03)
	1	2 (7.40)
	2	4 (14.80)
	3	11 (40.74)

The scheme has produced better impact on women as observed from the table above. 17 indicators show positive impact. The percentage is 63.

b)   Audit Findings:

1)   **Economy**: The scheme is economic as it is facilitating building durable assets for individuals. Majority of the asset is in the name of women, which is also acting as a financial resource in many cases through various commercial establishments such as petty shops, tailor shops, canteen, bakery, rent/lease, etc.

2)   **Efficiency**: The scheme is efficient as 95 per cent of the projects undertaken were completed well within the time. 5 per cent are work in progress, and are expected to be closure within agreed timeframe.

3)   **Effectiveness**: The scheme is effective as it enabled construction of more than 1,000 houses to the needy. However, it failed to be completely effective in meeting the vision of the scheme, i.e., "Slum Free India", as there were more than 300 households in semi pucca state in 2 slums alone.

4)   **Equity/Equality**: The scheme guidelines do not make any provisions for the empowerment of the women per se, however since the basic unit under consideration in this scheme is a household it indirectly benefits the women by providing a sense of security amongst them. Also, based on our study, 77 per cent of the property is registered in the name of women, which further enhances gender equity/equality.

c)   General Findings

5)   It was found during the course of study that even though there was awareness amongst women about the scheme, they were not aware of all the components of the scheme, especially the access to credit.

6)   It was found that the beneficiaries did not understand the entire registration process and that they obtained help from the local leaders to complete the registration formalities.

7)   Financial literacy among the respondents was low and they had to be helped to purchase their contribution DD; however they were benefitted as they were provided with options to pay in multiple instalments which reduced their financial burden.

8)   The provision to customize their homes added a sense of belongingness and ownership pride amongst the residents.

9)   Out of the people who did not avail the benefits of the scheme, the major constraint faced by them was relocation during the construction period. There were many households which could not afford to relocate even for a short duration.

10) Since RAY was converged with the existing housing schemes, no effort was made to separate data under different schemes. Also since there was no data consolidation, a holistic picture about the scheme could not be obtained.

11) Third party inspection was limited to only technical inspections and no social audit was conducted.

12) There was no proper grievance redressal mechanism in place.

13) Since the women had access to the house, they felt an increased level of security. They felt more confident in participating in household decisions and to some it also acted as a means of livelihood thus ensuring financial security.

14) It was observed during the course of the study that 90 per cent of the residents of the slum obtained the benefit of the scheme while 10 per cent of the residents could not avail the benefits if the scheme. The primary reason behind it was that they could not arrange the beneficiary contribution or relocate during the construction period. This was largely due to lack of awareness about the availability of credit facilities under the scheme which was a result of IEC activities not being conducted properly.

d) Recommendations & Plan of Action for Improvement

1. Gender Audit should be done along with performance audit to get a comprehensive insight into effectiveness of the scheme. Without performance audit, there will be lot of gaps and missing links to measure the efficiency of the scheme.

2. Convergence of different schemes has made it difficult to evaluate the magnitude/ impact/ effectiveness of one particular scheme independently. Hence data should be segregated scheme wise.

3. Need to have proper mechanism in place to maintain gender disaggregated data so as to enable further analysis/study.

4. Digitalization of records/data, and timely updation of websites will enable proper maintenance of records, easy access, accountability. etc.

5. The design and construction is unplanned, as the buildings are not well ventilated, closely spaced, narrow roads and does not promote further developments. Hence recommend to plan properly to facilitate effective utilization of space.

Conclusion: Rajiv Awas Yojana can be seen as a success in terms of gender perspective as it has provided women access to housing. It has resulted in providing sense of security to women and has brought about an improvement in the standard of living by fulfilling one of the basic needs of life – shelter.

Case Study 6

Pushpa, aged 35 is a married woman who works as a housemaid in Kormangala. She is a resident of Lakshmana Rao Nagar Slum. Her husband is a painter and an alcoholic. She has two kids, a boy and a girl who are studying in 5th and 7th grade, respectively. Her husband used to drink away the money he earned and occasionally become violent towards his family. Adding to these woes was that they did not have a proper shelter. Pushpa had a tough time making ends meet and had even decided to make her children quit education and put them into odd jobs.

The amount of money she had to spend on repairs and damages caused during the rainy season added extra burden upon her. But due to the RAY scheme she happened to build a shelter for herself even though it was initially difficult to raise sufficient amount for the beneficiary contribution. She managed to raise some loans with her employers and managed to fund her home. Now she feels more confident and secure that she has a shelter. She has even managed to raise a voice against the abusive vices of her husband. Hence Rajiv Awas Yojana has boosted her sense of security and self-confidence.

Case Study 7

Rajiv Awas Yojana empowering women

Unnamalai, aged around 70, a widow, is a resident of Ambedkar Nagar Slum since her family, comprising of her husband and son moved to Bengaluru more than 15 years ago in search of work. Both she and her husband worked as daily labourers, until he passed away recently. Now her family consists of her son, a mason, her daughter-in-law who works as a house maid, a grand daughter and grandson who attend primary school.

Before Rajiv Awas Yojana scheme was introduced, all her family members stayed in a semi-pucca sheet house, which consisted of a single room that acted as living room, kitchen and bedroom all together. Later a toilet was added outside the house. Rainy season was a nightmare as Ambedkar Nagar slum being a low lying area was often flooded by the drain water nearby and rainwater leaked into the house through the roof. Often the family members were busy removing the water that flooded the house.

Thanks to Rajiv Awas Yojana, she is now living in a better house. She feels secure with the property being in her name and it is a matter of great pride to her. And she is now very happy to welcome visitors to her house. She feels elated when talking about her house and feels that now she can rest comfortably even during the rainy seasons.

Case Study 8

Jansi Rani and Jaya Selvi, two sisters, resident of Ambedkar Nagar Slum are both widowed. They have been residents of the area since a decade. They each have three kids. Two adult children go to work in private office nearby while both Rani and Selvi worked as maids nearby. Four children are still studying in school. After a while Selvi could not work due to health issues and it was difficult to make the ends meet. They had a tough time trying to pay for food, school fees, hospital expenses and the constant repairs they had to make for their old house that leaked during rainy seasons. While educating the children was a top priority for Selvi, she found it difficult to send her children to school if her health condition deteriorated.

However after Rajiv Awas Yojana they both managed to get a house each and now they stay in one house and have given another house on rent to make payments against the DD loan. Selvi says it has now become a boon as she can afford to rest and pay for her medical expenses and has a financial asset thanks to Rajiv Awas Yojana. She now wants her children to enroll in good colleges.

Audit Checklist- For Beneficiaries

Audit Focus	Questions.
Beneficia-ries: **Socio Eco-nomic Profile**	Detailed Household Survey 1) Name of Slum 2) Location - Ward No/Name 3) House/Flat/Door No. 4) Name of head of the family 5) No of members in the family 6) Sex [Male: 01, Female: 02] 7) Caste: [General-01, SC-02, ST-03, OBC-04] 8) Religion: [Hindu-01, Muslim-02, Christian-03, Sikh-04, Jainism-05, Buddhism- 06, roastrianism-07, Others-49 9) If, major earning member is female, whether ☐☐ ▪ Married-01 ▪ Widowed-02 ▪ Abandoned/Single-03 ▪ Divorced-04 10) Is your family below poverty line? ☐☐ ▪ Yes-01 ▪ No-02 ▪ Dont know-99 11) Does the family possess BPL card? If so no. 12) Number of earning adult members: Male/ Female/ Total 13) Number of Years of Stay in this Town/City: ☐☐ [0 to 1 year -01, 1 to 3 years- 02, 3 to 5 years- 03, More than 5 years-04] 14) Source of earning/ livelihood (code): **Male earners**: Primary occupation/Secondary occupation ☐☐ **Female earners**: Primary occupation/Secondary occupation☐☐ (Self Employed – 01, Salaried – 02, Regular Wage – 03, Labour – 04, Other – 05) 15) Type/structure of the house before RAY:☐☐[Pucca-01, Semi-Pucca-02, Katcha-03] 16) Average monthly income of household (in Rs.).
Awareness/ **Registra-tion/** **Allotment**	17) How were you made aware of the RAY scheme? 18) What efforts were made to spread awareness about the scheme? 19) How was the registration done? 20) Were the registration hours flexible? 21) Were individual women given scope to appear personally and make an oral request for registration? 22) Name of the person whose name the RAY house is in: 23) Type of the house given under RAY scheme: 24) Number of rooms in the dwelling unit excluding kitchen 25) Size of existing dwelling unit (Carpet area in square meters) 26) Facilities available. 27) What was the amount of beneficiary contribution paid by you? 28) How did you finance the same? 29) Are you a member of the Slum Dwellers Association? 30) How has the allotment of house impacted you? 31) What are the changes you see in your lifestyle after being allotted this house? 32) Were you consulted during the designing stage of your house. 33) Did you suggest any changes, were they implemented?

	34)	What were the IEC activities taken up to create awareness of the RAY scheme?
Implement-ing Agency	35)	How many applications were received? Total/Male/Female
	36)	Total allotment done :Male: Female:
	37)	How were the flats allotted?
	38)	Total population of the slum: Male: Female: total:
	39)	Do you have an association in the slum?
Slum Dwell-ers Associa-tion	40)	How many members do you have? Male: Female: Total:
	41)	How often do you meet?
	42)	Are women allowed to participate in the meetings?
	43)	Are the suggestions given by women implemented?
	44)	Was the association involved in the design process?

e)   Audit Questionnaire:

➢   **Detailed Household Survey**

1)   Name of Slum

2)   House/Flat/Door No.

3)   Name of head of the family (M/F)

4)   No of members in the family

5)   Sex [Male: 01, Female: 02]

    a. If, major earning member is female, whether ☐☐ , Married-01, Widowed-02, Abandoned Single-03, Divorced-04

    b. Is your family below poverty line? ☐☐Yes-01, No-02, Don't know-99

    c. Does the family possess BPL card?

6)   Number of earning adult members: Male/Female/Total

7)   Number of non- earning adult members: Male/Female/Total

8)   Number of Years of Stay in this Town/City: [0 to 1 year -01, 1 to 3 years- 02, 3 to 5 years- 03, More than 5 years-04]

9)   Source of earning/ livelihood (code):

    ➢ Male earners: Primary occupation/Secondary occupation;

    ➢ Female earners: Primary occupation/Secondary occupation (Self Employed – 01, Salaried – 02, Regular Wage – 03, Labour – 04, Other – 05)

10)   How were you made aware of the RAY scheme?

11)   What efforts were made to spread awareness about the scheme?

12)   How was the registration done?

13)   Were the registration hours flexible?

14)   Were individual women given scope to appear personally and make an oral request for registration?

15)   Name of the person whose name the RAY house is in:

16)   Number of rooms in the dwelling unit excluding kitchen

17)   Size of existing dwelling unit (Carpet area in square meters)

18)   Do you have bank account?

19) Did you get the contribution DD yourself?

20) Did you avail loan from Bank for it?

21) Who was the main contributor?

22) Facilities available?

23) What was the amount of beneficiary contribution paid by you?

24) How did you finance the same? (Loan from bank/Loan from outside/Saving/Others)

25) How many instalments did you pay the DD in?

26) Is the house self-occupied?

27) Was there alternative accommodation provided to you during the construction period?

28) What was the construction period?

29) Are you a member of the Slum Dwellers Association?

30) How has the allotment of house impacted you?

31) What are the changes you see in your lifestyle after being allotted this house?

32) Were you consulted during the designing stage of your house?

33) Who suggested the changes (M/F)

   a. Did you suggest any changes, were they implemented?

   b. What changes have you made in your lifestyle since you have got the house?

   c. How has owning a house made you feel in the society?

   d. Have there been changes in household expenditure after owning the house?

   e. What are those changes?

   f. Who makes decisions regarding expenditure in the house?

   g. Who makes decisions regarding education of the children?

   h. Has the participation of the women in decision-making increased since the ownership of the house?

   i. Who makes decisions regarding marriages?

   j. Who makes the decisions about property-M/F

   k. What changes can you see from before and after owning the house?

➢ **Detailed Slum Dwellers Association Survey**

34) Total population of the slum: Male: Female: total:

35) Do you have an association in the slum?

36) How many members do you have? Male: Female: Total:

37) How often do you meet?

38) Are women allowed to participate in the meetings?

39) Are the suggestions given by women implemented?

40) Was the association involved in the design process?

41) Was the Association consulted at different stages of planning and implementation of the project?

3. Gender Audit Report of Rajiv Gandhi Chaitanya Yojana

Team Members

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Introduction: Women constitute half the world's population and yet represent a staggering 70 per cent of the world's poor. Gender gap is observed in all the development parameters in several countries of the world. In the Indian context, though there is a reduction in the gender gap in school enrolment and enrolment in higher education, a vast gender gap still exists in the utilization of economic opportunities, work participation, wages, etc. Some of the factors responsible are institutional factors. It is important to provide equal opportunities for men and women in order to reach their potential to be what they want to be and lead a life that they want to lead. Sustainable Development Goals have identified gender equality as an essential component to attain sustainable development. Goal Five of the SDG says that 'Gender equality is not only a fundamental human right, but a necessary foundation for a peaceful, prosperous and sustainable world'. Gender mainstreaming is one of the tools to achieve gender equality. Gender mainstreaming calls for appropriate investments to attaining the expected outcomes.

Gender budgeting is a powerful tool to provide appropriate allocations and monitor them for achieving gender mainstreaming so as to ensure that benefits of development reach women as much as men. Gender budgeting is a process of incorporating a gender perspective at all stages of policy making, viz. legislation, policy formulation, planning, programme and scheme formulation, resource allocation, implementation and review and impact assessment.

Gender audit is a logical next step to gender budget. It assesses the extent of accountability of gender budgeting in achieving the integration of gender concerns into policies, strategies, programmes and schemes of all types. The main objective of gender audit is to see whether the policy, guidelines, practices, systems, procedures and budgets are being used in the most effective way to deliver the government's commitments to gender equality. It is also an effective tool to assess the capacity of the departments concerned, for designing, implementing and monitoring the progress of policies and programmes with a gender perspective.

To eliminate gender inequalities, United Nations Development Fund for Women, the Commonwealth Secretariat and the International Development Research Centre encourage governments and social advocacy organizations around the world to do gender audits of their national budgets. They also promote implementation of the conclusions of those audits, to the end of making national budgets more equitable from the standpoint of gender.

Background and Context of Rajiv Gandhi Chaitanya Yojane

Poverty alleviation and employment generation have been adopted as the twin objectives of India's economic planning and policy. Employment generation in the 21st century basically depends on the skill accumulation in society. It is estimated that by 2020, India will be reaping the demographic divided with 87 crore working population, the largest in the world. But given the health, education, skills and employability of the children and youth, we are likely to lose the global opportunities. 'Skill India', 'Job creation' and 'Employability' are key approaches for livelihood for the youth. To achieve these objectives, in June 2011, the National Rural Livelihood Mission (NRLM) was launched by Ministry of Rural Development, Government of India in 12 states (which accounts for 85 per cent of the rural poor) to alleviate poverty and create sustainable livelihood opportunities (self-employment and organization).

Rajiv Gandhi Chaitanya Yojane (RGCY) is a State Government sponsored project of self employment and wage employment, and is being implemented since 2013-2014 to provide rural youth alternative productive and income generating activities. To achieve this goal, RGCY has planned to provide employment to around

three lakh rural youth every year. According to the project guidelines, out of the total targeted youth, 50 per cent would be provided with self-employment / livelihood activities and another 50 per cent with skill training and placement. Karnataka State Rural Livelihood Mission and Rural Development and Panchayati Raj Department are implementing this scheme in partnership with technical institutions. It was envisaged to select 50 youth by Gram Sabha from each Gram Panchayat as per the eligibility criteria (between the age group of 18 to 35 years with the minimum qualification of 8th standard) issued from time to time in all the 6,019 Gram Panchayats of Karnataka.

Objectives of RGCY

- To create improved and alternative livelihood opportunities through training, awareness and capacity building programmes.

- To improve the income of the unemployed youth through up gradation of vocational and managerial skills and creation of opportunities for self-employment.

- To improve the social and economic condition of unemployed youth by initiating individual enterprises.

- To motivate the rural poor youth to start income generating projects by training them in entrepreneurial and business skills.

- Check the migration of youth to towns and cities by creating employment opportunities in their native habitats.

Specific goals of the scheme

- Offering employment oriented skill training through appropriating training instructions to unemployed rural youth seeking employment and providing employment to 1 lakh youth.

- Accessing self-employment opportunity to 1 lakh unemployed youth desirous of self-employment by providing training in every district through Government or reputed non-government supporting organizations and facilitating bank linkages, follow up and providing support.

Though the scheme is similar to Deen Dayal Grameen Kaushalya Yojana, it is distinct also. RGCY provides two types of training: one for 'self-employment' (with bank loans) and another 'job placement'. NGOs involved in both the trainings are referred as Programme Supporting Agency (PSA) and Programme Implementing Agency (PIA), respectively. All the terms and conditions for PSAs and PIAs are clearly stated. The steps of the implementation strategy are given below:

Project Implementation Strategy

➢ **At State level**

- Orientation about RGCY to the Sanjivini team.

- Orienting the different partners and departments involved and making them aware about the possible problems arise at the time of implementation.

- Rural development and panchayat raj department will call up the banks at state level to provide loans for interested youths.

➢ **At District level**

- Elected representative and team members of the RGCY are oriented about the scheme.

- Providing information about the scheme and its implementation.

- Formation of district level advisory committee.

- Supporting youth fair organized by Zilla Panchayat

- Providing advice for the implementation partners.

- Recognizing good training institutes.

- Creating awareness about the facilities available in the market and planning the projects in favour of youth activities.

- Creating awareness about the utilization of the basic facilities available at the Zilla Panchayat level for products prepared by youth at district/taluk/block/village level.

➢ **At Taluk level**

- Creating one day awareness programme for the elected representative, team members, panchayat development officers and other staff of RGCY.

- Formation of committee for monitoring the progress of the scheme

- List of youth finalized from Gram Sabha for self-employment and skill training and placement will be finalized.

- Committee will meet once in a month for monitoring progress.

- Reviewing the self-employment and skill training and placement opportunities based on social and geographic considerations.

- Reviewing the support available from different department.

➢ **At Village level:**

- Finalizing the list of eligible youth as per the prescribed criteria under RGCY by Gram Sabha

- In accordance with Gram Panchyat President and Gram Panchyat members organizing a Gram Sabha for identification of unemployed youth.

Criteria for selection of beneficiaries:

This scheme is reserved for youth in the age group of 18 to 35 years. Minimum qualification is 8th standard and this project is applicable only to those who are living in the jurisdiction of the Gram Panchayat. Preference will be given to women and minorities. Minimum 20 per cent scheduled caste and 9% scheduled tribes youths will be selected as per the reservation policy of the Government. The unemployed youth belonging to the following categories will be automatically included in the list of beneficiaries for which Gram Sabha is not compulsory. They are differently abled, youth from tribal population, sexually exploited women, widows, divorced women, transgender, all released bonded labour and youth completing 100 days of employment under MGNREGS.

Training: Through satellite communication:

- From every Gram Panchayat 40 youth will be selected. So from 6,019 Gram Panchayat, 240,760 youth will be selected for satellite training from KSRLPS- Sanjivini.

- From 177 taluks, from every taluk and every Gram Panchayat in 34 transmissions training programme will be conducted.

- From 177 taluks from every Gram Panchayat. 40 youths 177*40= 7080 candidates will be trained for self-employment and skill development and training.

Training of the beneficiaries is done by the implementation agencies. Self-employment training will be conducted for 3-6 days after the sanction of the loan for the particular individuals where batch will be formed by based on the type of self-employment and the training will be given by the implementing agencies. Under skill development and placement an intensive training of 45 days (both residential and non-residential) will be given

for the beneficiaries selected under skill training and placement. Self-employment is implemented through project supporting agencies, and skill training and placement is implemented through project implementing agencies.

Audit Criteria: The following criteria was used to select the programme and the audit objective

Criteria	Meaning
Materiality	RGCY is a state sponsored programme and due to its implementation in all the districts of Karnataka the magnitude of the scheme is huge touching the lives of large population in rural areas.
Representative in nature	RGCY is representative programme to meet the needs of educated youth in rural areas. It has specific goal of creating self-employment opportunities to the rural youth who have not availed any benefits from the Government programmes through Panchayati Raj system.
Universal coverage	RGCY is implemented in all districts of Karnataka. It has universal coverage targeting youth. It is a programme where equal opportunities are created for all sections of society, including women.
Adequate substantive outlay	RGCY has substantial allocations in the budget. Technical training institutions are involved to provide need-based training. Banks are linked with the scheme for providing finance for self-employment.
Susceptible to close and easy monitoring	RGCY has monitoring systems in the form of district and taluk level committees and expert committees. Due to the involvement of institution and the DBT system, it is possible to monitor the progress
Identifiable and clear gender markers or performance indicators	The scheme has clearly spelt out objectives and guidelines. It is possible to develop gender sensitive performance indicators and markers.
Specific and clearly spelt out beneficiary population	RGCY has a specific target group of rural youth with a minimum educational level of 8th standard.

Audit Objectives: The main audit objectives of this gender audit are to ascertain if

- The existing RGCY guidelines are gender inclusive
- The existing implementation strategies provide opportunity for the participation of women in the scheme
- The implementation could take gendered needs into consideration
- There is involvement of women in the monitoring and evaluation of the scheme
- Priority is given to differently abled women
- There is a gap in the guidelines and the implementation
- RGCY could influence the inclusion of women
- The scheme could empower women

Audit Scope and Sample:

The scheme is implemented in all the districts of the State. Because of logistical constraints, the audit team has selected Nelamangala Taluk, Bengaluru Rural District, for the study. The audit covers 14 villages under 8 GPs located in Nelamangala Taluk. The study covers the period from 2013-14 to 2017-18 (4 years).

The various dimensions covered while auditing the scheme with a gender perspective are:

- Awareness and utilization of the scheme by the target beneficiaries
- Training components, placements and self-employment
- The effectiveness, issues and challenges in implementation of RGCY scheme
- Problems faced by women from the point of enrolment in the scheme to placements/self-employment
- Utilization of bank loans, training and placements
- Impact of the scheme on women beneficiaries

The audit covered beneficiaries, implementation partners, banks, and State, District and Taluk level stakeholders by using mixed method approach for the study.

➢ **Sample size:** A total of 75 beneficiaries were identified randomly for the field study and the data was collected through interview schedule. The sample included 25 men and 50 women beneficiaries. Out of the total sample, 50 persons are self-employed and 25 were skill trained and are employed. Out of the total self-employed, 35 are women and 15 are men; out of the 25 skill trained, 15 are women and 10 are men.

Audit Approach: The audit team adopted the "Gender mainstreaming approach" for the study. This approach aims to ensure that gender issues are addressed and integrated at all levels of society, politics, economy and programmes/schemes. It is a strategy for making the concerns and experiences of women as well as men an integral part of the design, implementation, monitoring and evaluation of policies and programmes so that women and men benefit equally. The ultimate goal of mainstreaming is to achieve gender equality. Using this gender mainstreaming approach, the team audited the Rajiv Gandhi Chaitanya scheme.

In measuring empowerment, the audit adopted the Longwe Framework which emphasizes five levels of equality.

1. Control
2. Participation
3. Conscientisation
4. Access
5. Welfare

Gender Mainstreaming – A Model of Outcomes
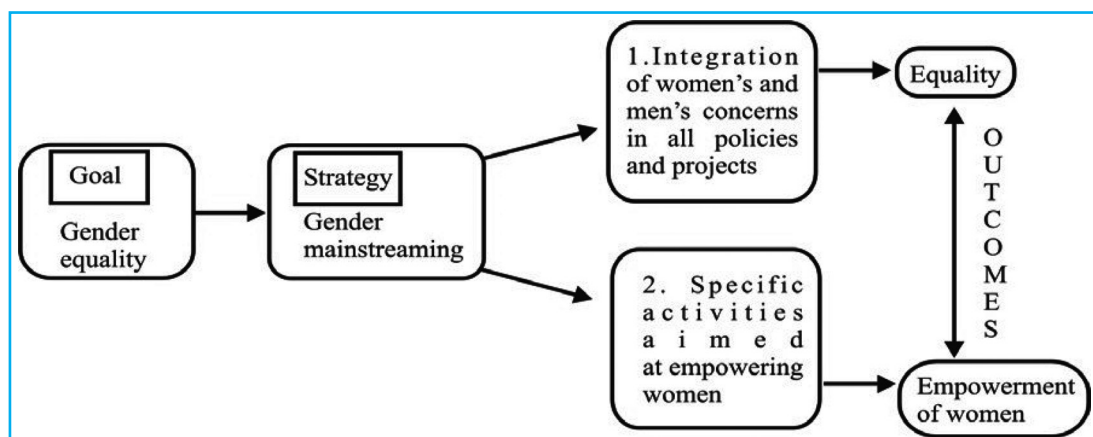
Methodology: The audit team used the following methodologies to develop a gender perspective while auditing the RGCY scheme.

1. **Desk Review:** The team reviewed available information about the area of study, socio-economic background of the study area, guidelines of RGCY scheme, statements. etc. For further information, the team met officials of Skill Department, NRLM officials, Bengaluru Rural ZP and Nelamangala TP officials and the staff members.

    The team selected appropriate indicators to audit the programme in reaching the above goals. The framework provided in the toolkit was used to arrive at different performance indicators and the gender indicators, data source and preparation of checklist for conducting the audit.

2. **Survey and Qualitative Methods:** A structured interview schedule was prepared to conduct survey of the 75 sample beneficiaries. Some of the beneficiaries were interviewed at the training centres. Some were contacted at their self-enterprise.

3. **Participatory Methodologies:** Focus group discussions, random interviews and group interviews conducted to collect the qualitative information which cannot be collected through surveys. Indepth interviews were conducted with the GP members, project staff at Taluk and Zilla Panchayath, the personnel involved with the project at Project Support Agency (PSA), Project Implementing Agency (PIA), Bank officials and Joint Liability Group (JLG) members. Focus Group Discussions (FGD) were held with the trainees at the training centre. 10 case studies are prepared representing different groups, including a case study of a Joint Liability Group.

4. **Observation/Verification:** Minutes of the meetings of district level committee and taluk level committee and records of the training centre were verified.

Audit Process:

1. **Entry Conference:** The audit team visited Taluk Panchayat, Nelamangala with ZP Officials, had an entry conference with an Executive officer, Nelamangala Taluk and discussed the audit process. The audit team went to GPs to meet beneficiaries for obtaining the data and to analyse impact of RGCY scheme in gender perspective.

2. **Field Survey Analysis And Observations:** The following observations are made based on the field survey:

    *   The survey observed that RGCY has given equal opportunity for men and women. Equal number of men and women in the age group of 20 to 40 years have taken benefit of this scheme (Table 1).

    *   Though this scheme is open for those with 8th standard qualification, women with higher education qualification are more among the beneficiaries (Table 2).

    *   The scheme provided equal opportunity for men and women in choosing the activity. While equal number of men and women who are trained are employed in IT related services after training, equal number of men and women has taken up animal husbandry as an activity under self-enterprise by availing bank loan and subsidy from GP. Women are more engaged in activities of beauty parlour, tailoring, etc. (Table 3).

    *   In terms of source of information about the scheme, majority of the men and women appear to have learnt from TP and from friends. As per the guidelines the information is to be communicated through advertisement and other means (Table 4).

    *   Regarding the problems, women have expressed problems with transportation and long duration of the training period during which they have to be out of their house. The FGD also revealed that women want more flexibility in the training programme schedule (Table 5).

    *   In the case of choosing the training programmes also, there is no gender segregation in the case of skill development. But in self-enterprises, women only have opted for enterprises like beauty parlour, tailoring, bakery, etc. (Table 6).

- In placements both men and women were found to have equal opportunities. (Table 7).
- In the case of self-employment, women prefer animal husbandry, tailoring and beauty parlours and tailoring shops (Table 8).
- Under the patriarchal system when women take up economic activity outside the household, it increases her burden and she spends extra hours at the cost of her leisure/health. The data shows that while more men said that they get help from family members, few women have expressed so (Table 9).
- It is observed that RGCY has increased the confidence levels of all women beneficiaries. Women have reported increased skills, confidence and respect in the society (Table 10).

Table 1. Age Composition of the beneficiaries

Sl No	Age Group	Female	Male	Percent- Female	Percent- Male
1	Less than 20 Years	2	2	4.00	8.00
2	20 – 30	15	8	30.00	32.00
3	30 – 40	30	13	60.00	52.00
4	Above 40 Years	3	2	6.00	8.00
5	Total	50	25	100.00	100.00

Age composition of Female and Male Beneficiaries
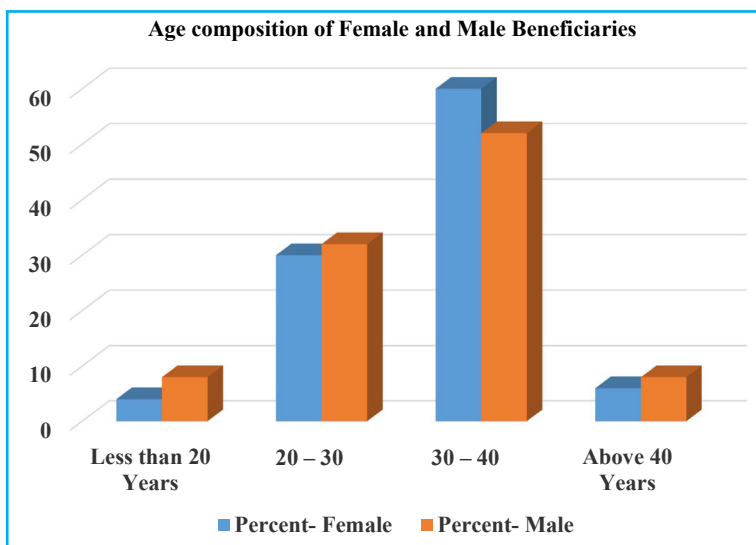
Table 2. Education Status of Beneficiaries

Sl No	Education	Female	Male	Number	Percent- Female	Percent-Male
1	2 PUC	12	11	23	24.00	31.40
2	8th	7	12	9	14.00	34.30
3	B.A	7	3	10	14.00	8.60
4	B.Com	4	2	6	8.00	5.70
5	DEd	1	0	1	2.00	0.00
6	SSLC	18	7	25	36.00	20.00
7	TCH	1	0	1	2.00	0.00
8	Total	50	35	75	100.00	100.00

Source: Field Survey

Education Status of Female and Male Beneficiaries

■ Percentage-Female   ■ Percentage- Male
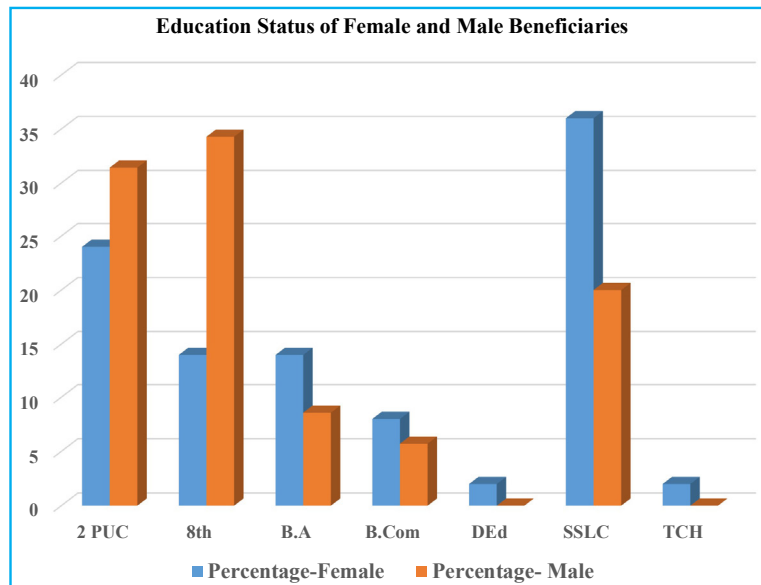
Table 3. Different Training Programmes Attended by Beneficiaries

Sl No	Training Attended	Female	%	Male	%	Total Number	Percent
1	Bakery	1	2.00	0	0.00	1	1.30
2	Beautician	4	8.00	0	0.00	4	5.30
3	Computer training	15	30.00	10	40.00	25	33.30
4	Dairy	18	36.00	13	52.00	31	41.30
5	EDP	7	14.00	1	4.00	8	10.70
6	Photography	0	0.00	1	4.00	1	1.30
7	Tailoring	5	10.00	0	0.00	5	6.70
8	Total	50	100.00	25	100.00	75	100.00

Source: Field Survey

Differences in the Choice of Trainings by Female and Male Beneficiaries

■ % of Females   ■ % of Males

Table 4. Occupational Profile of Female Beneficiaries Before and After Joining the Scheme

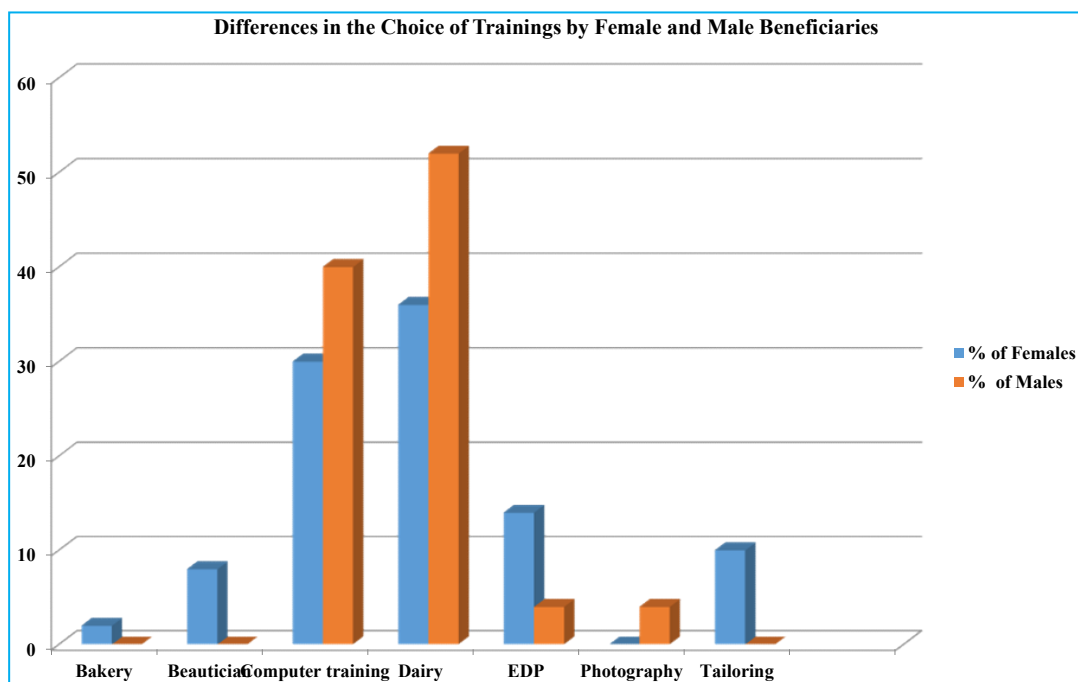| Occupation Before Joining the Scheme			Occupation After Joining the Scheme		
Occupation	Number	%	Occupation	Number	%
Bakery	1	2.00	Bakery	2	4.00
Dairy farm	10	20.00	Beauty Parlour	4	8.00
Factory	1	2.00	C S H R Services	4	8.00
House wife	27	54.00	Dairy farm	18	36.00
Studies	10	20.00	Fancy Store	3	6.00
Tution	1	2.00	Fly I Infotech	3	6.00
Grand Total	50	100.00	Work in Showroom	1	2.00
			House wife	4	8.00
			Shop	2	4.00
			Sushara HR services	3	6.00
			textile shop	1	2.00
			Tailoring	5	10.00
			Grand Total	50	100.00

Source: Field Survey

Changes in Occupation of Female Beneficiaries after Joining the Scheme
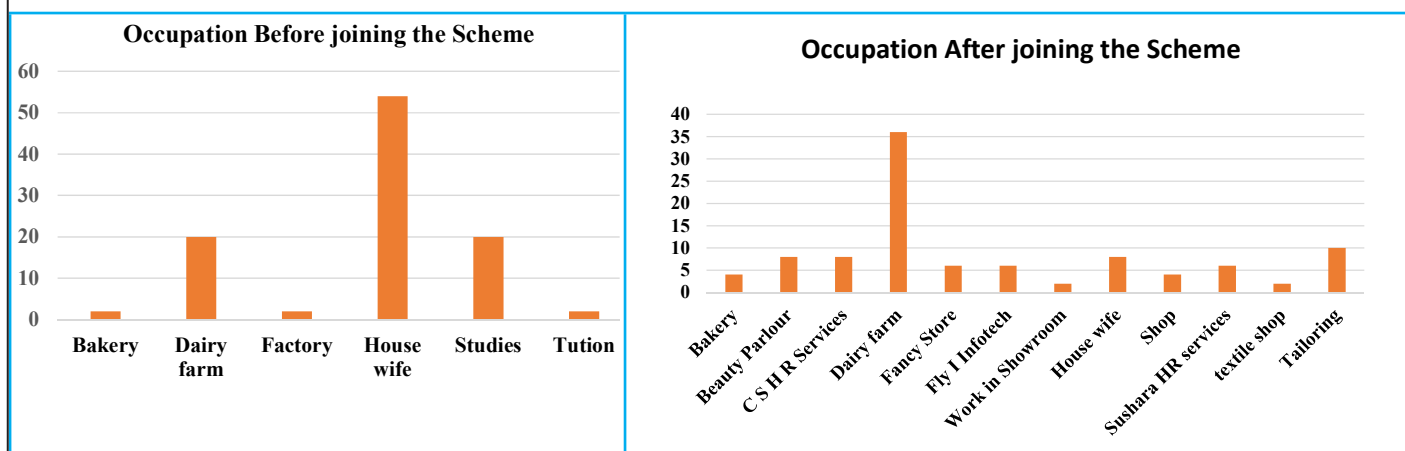
Source: Field Survey

Table 5. Sources of Information about RGCY

Sl No	Source	Female	Male	Percent- Female	Percent- Male
1	Canara Bank	0	1	0.00	4.00
2	Friends	9	6	18.00	24.00
3	GP Member	2	0	4.00	0.00
4	Pamphlets	3	4	6.00	16.00
5	TP	36	14	72.00	56.00
6	Total	50	25	100.00	100.0
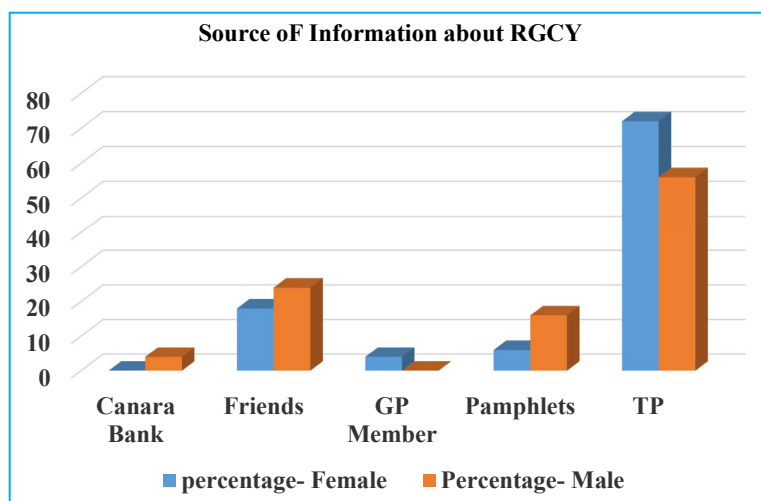
Source: Field Survey

Table 6. Problems Faced by Female and Male Beneficiaries in Training

Problem	Female	%	Male	%
Inconvenient training timings	1	2.00	0.00	0.00
No problem	40	80.00	22.00	88.00
Duration of training programme	4	8.00	0.00	0.00
Transport problem	5	10.00	3.00	12.00
Total	50	100.00	25	100.00
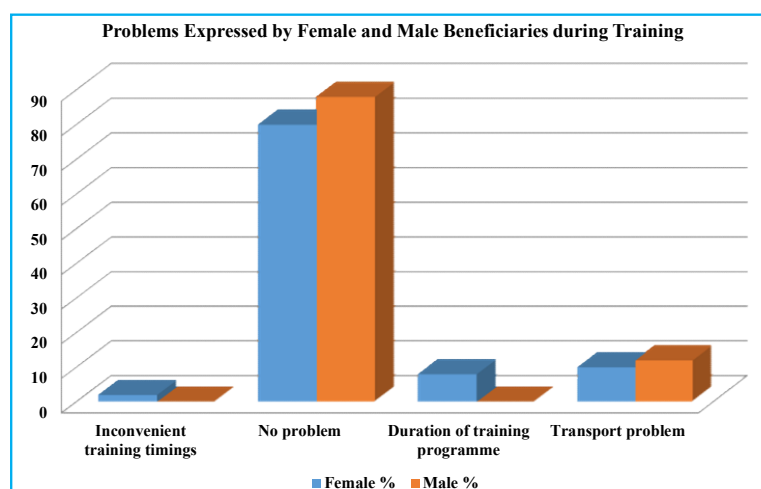
Table 7. Placement Details

Sl No	Placement	Female	Male	Percent-Female	Percent-Male
1	Not applicable	35	15	66.0	60.00
2	C S H R Services	4	4	7.50	16.00
3	Fly I Infotech	3	3	5.70	12.00
4	Herohoda showroom	4	0	7.50	0.00
5	House wife	4	0	7.50	0.00
6	Sushara HR services	3	3	5.70	12.00
	Total	53	25	100.00	100.0

Source: Field Survey

Gender Difference in Placement After Training
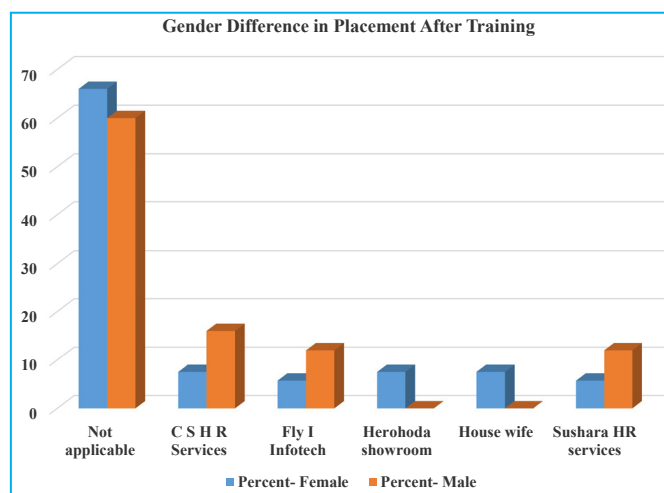
Table 8. Types of Business of Self Employed Beneficiaries

Type of Business	Female	Male	Percent- Female	Percent- Male
Not applicable	15	10	30	40
Agriculture, dairy	0	4	0	16
Bakery	2	0	4	0
Beauty Parlor	4	0	8	0
Dairy farm	18	9	36	36
Fancy Store	3	0	6	0
kirana shop	0	1	0	4
Shop	2	0	4	0
Studio	0	1	0	4
textile shop	1	0	2	0
Tiloring	5	0	10	0
Total	**50**	**25**	**100**	**100**

Source: Field Survey

Gender Differences in Self Employment
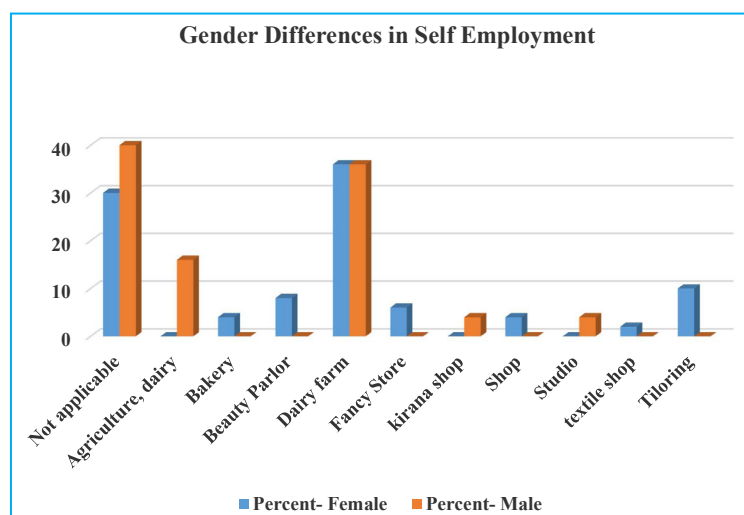
Table 9. Help of the family members in enterprise

Help	Female	Male	Percent-Female	Percent- Male
No Reply	10	21	20	84
No	17	0	34	0
Yes	23	4	46	16
Total	**50**	**25**	**100**	**100.0**

Source: Field Survey

Help of Fmaily Members in Enterprise of Female and Male Beneficiaries
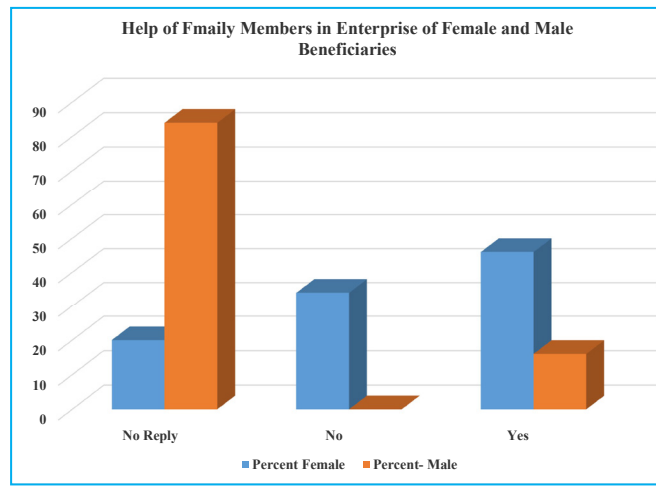
Table 10. Increased confidence

Impact	Female	% of Females	Male	% of Males	Total Number	Percent
Number	Percent	26.00	10.00	40.00	23.00	30.67
Improved skills	1.00	2.00	0.00	0.00	1.00	1.33
Socialisation	1.00	2.00	0.00	0.00	1.00	1.33
Increased respect	35.00	70.00	15.00	60.00	50.00	66.67
Total	**50.00**	**100.00**	**25.00**	**100.00**	**75.00**	**100.00**

Source: Field Survey

Imapct of RGCY on female and Male Beneficiaries
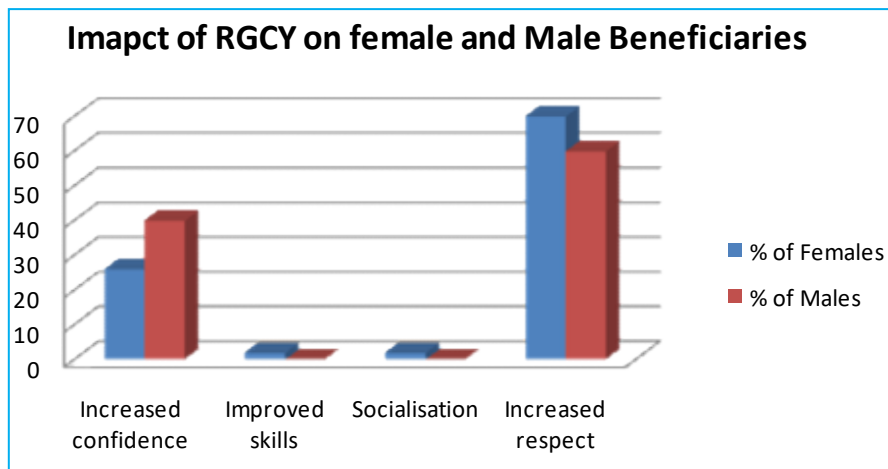
Exit Conference: Audit team visited ZP office and met CAO, Project Director and other officials and discussed the gender audit on RGCY. Collected the required secondary data of RGCY programme.

Audit findings

Audit findings from gender perspective are as follows:

1. In current year, funds not allocated RGCY scheme.
2. Women participation is less in Gram Sabha which is conducted for selecting the beneficiaries.
3. Women representation in district level advisory committee and implementation and experts committee other than those by designation is less.
4. Majority of the beneficiaries are from SHGs.
5. Audit team observed that released funds are unutilised.
6. More funds spent on women beneficiaries which contributed for women empowerment.

7. In earlier years, government and implementing agencies focused on publicity but later ignored the need for publicity.

8. SATCOM training is conducted only in initial stages as an orientation of the scheme but later ignored. Participation of women in SATCOM training is good.

9. No initiatives have been taken to utilise local resources for self-employment under the scheme.

10. No women representation in project implementing agencies and project supporting agencies.

11. Audit team observed that gender sensitization modules are not covered in training programme.

12. Few women said training timings and duration is inconvenient.

13. Women stereotypes played vital role in selecting training programmes.

14. There were no women representation in review committee at taluk level. Gender issues discussed rarely in the meetings.

15. Delay in processing documents by the bank for loan sanction.

16. Women beneficiaries are more compared to men who are contributed to increase standard of living, women empowerment and nation building.

Recommendations to address gender issues

1. TP and GP officials should encourage the rural women to attend Gram Sabha.

2. Adequate percentage of representation in district level advisory committee and implementation and experts committee is required to address gender issues.

3. Apart from inclusion of SHG members in RGCY, TP and ZP staff should motivate others to get benefits under RGCY.

4. Proper utilisation of released funds is needed.

5. Promotional activity about the scheme has to be initiated to create awareness about the scheme.

6. SATCOM training has to be conducted regularly to maintain consistency of training.

7. Steps to be taken to educate beneficiaries to set up enterprises/ business by using local resources.

8. Discussion with bank officials for quick loan process is required.

9. Steps have to be taken for women participation of taluk level review committee which may support to address the challenges which women facing.

10. Educating rural women to know about the stereotypes of men and women and advise them to change their mindset so as to help them face challenges, discriminations and inequalities in society.

Recommendation in General

1. RGCY scheme has to be continued because it provides employment opportunities and self-employment to the rural people. And in this scheme, the audit team observed that there is no scope for dishonesty and corruption.

2. Training duration of the skill training has to be increased from 45 days to 60 days.

3. Activities of PSAs and PIAs have to be strictly monitored.

4. Structured syllabus, study materials and uniforms to be provided to the trainees. Training modules focusing on personality development, interview skills, spoken English, gender sensitization, etc., to be added in skill training.

5. Stipend, loan amount and subsidies have to be enhanced and bank loan interest rate has to be reduced

ANNEXURES

Annexure 1: Case Studies
Annexure 2: Audit Checklist
Annexure 3: Questionnaire for survey

Annexure 1: Case Studies

Case Study 9

Shobha D R is a graduate aged 34 years from backward community having two children, a son studying B.Com and a daughter studying PUC. Her husband is an agriculturist. The family was facing financial crisis due to low family income.

From Taluk Panchayat she came to know about RGCY scheme and RUDSETI training programme for self-employment. She has taken bakery training in RUDSETI. The training programme boosted her level of confidence and motivated her to set up a bakery. She has taken a loan of Rs 8 lakh from Canara Bank and started a bakery in Dabuspet, Nelamangala Taluk.

She is earning Rs 25,000 per month which she is contributing to the family maintenance and children's education. She has cleared family's debts for which she was paying high interest and now she is financially stable. Her standard of living and social status has increased after RGCY. She has learnt to lead life independently and her confidence level has increased.

Case Study 10

Mangala aged 32 years, a backward class woman, has studied till 8th standard. She suffers from a mental illness from childhood and was married but her husband left her due to her mental illness. She cannot take any decision on her own in any matter. She is facing health, social and economic problems. She is staying with her parents and is dependent on them. The family's financial position is pathetic.

She has undergone training on EDP programme in RUDSETI and taken a loan of Rs 30,000 from Kaveri Grameena Bank and set up a small kirana shop under the RGCY scheme which led to increased income level.   RGCY helped this beneficiary in many ways. After attending EDP training in RUDSETI, parents have noticed improvements in her mental health. She is managing the shop with the help of her parents and earning Rs 5,000 per month. Now she is able to manage her expenses and save a small amount for her future. Since the parents are also engaged in work, they are able to forget the bad things of their family and daughter's life.

RGCY has helped the family to get livelihood and now the beneficiary is more confident about her life and future.

Case Study 11

Susheela aged 34 years, having two children and has studied till 10th standard. Husband is working in a private company. Financial conditions were worse before taking the benefits from RGCY. She was facing problems economically, socially and morally. It was difficult to manage family from her husband's low salary. Their social status was very low because they were economically poor.

She has undergone training on beautician course in RUDSETI and taken a loan of Rs 2 lakh from Canara Bank and established a beauty parlour which led to increased income level in the family. She is now self-reliant. She is earning Rs 6,000 to Rs 10,000 per month and contributing for the children's education and household expenses.

Her confidence level has been boosted and social status increased. She is leading a happy life after getting the benefits from RGCY.

Case Study 12

Members:

1. Nethravathi, Age-40 years, family income before training-5,000/-

2. Gowramma, Age-37 years, family income before training-4,000/-

3. Nagarathnamma, Age-36 years, family income before training-9,000/-

4. Parvathamma, Age-32 years, family income before training-5,000/-

5. Manjula, Age-30 years, family income before training-5,000/-

All members were housewives of depressed class families. Their financial position was weak. From SHG caseworker of the Taluk Panchayat, they came to know about the RGCY scheme, RUDSETI training programme and formation of Joint **Liability Group** (JLG) under RGCY.

They formed JLG through the project supporting agency and approached Corporation Bank for loan. After loan sanction, they took training in animal husbandry in RUDSETI. After completion of training, the team approached the bank for loan release. The bank released Rs 50,000 each and Rs 10,000 as subsidy. Everyone brought two cows, are now involved in cow farming and are earning Rs 10,000 per month approximately. This scheme helped to increase their family income. They are contributing to the family to increase their family's economic and social status. They became self-dependent. Also they developed socializing and team work skills.

Case Study 13

Parvathi 26 years, B.Com graduate is a depressed class married woman. She was a housewife due to lack of awareness about employment opportunities.

From friends, she came to know about skill training programme and placement assistance of RGCY scheme. With the help of Gram Sabha and SAN IT project implementing agency, she has joined for basic computers, Tally and DTP course in G-TEC Computer Education, Nelamangala.

The RGCY scheme helped her develop her computer knowledge and employable skills. After completion of training, she got placed in CS HR SERVICES and is drawing Rs 10,000 salary per month. RGCY helped her to attain financial freedom. She is contributing her salary towards family maintenance. The standard of living of the family increased. The beneficiary said that training and working has contributed to her personality development and helped to increase her social status and reputation in society. Now she is confident about her career, family and future.

Annexure 2: Audit Checklist

Gender Audit Checklist

Audit Focus	Scrutiny Points
Scheme Design and Planning	Was there any survey to identify the local resources? Were the trainings identified based on the local resources Were the choices of women given preference?
	Was it ensured that the products produced have a ready market? What were the modalities for selection of enterprises?
Publicity	What type of publicity strategy was adopted? Is it gender sensitive? When was it done and how?
Selection of Key Activities	What was the percentage of home-based activities to viable new skill-based activities chosen by women entrepreneurs?
	In selection of female beneficiaries, was priority given to widows, divorced women, transgender and sexually exploited women?
	Were women's priorities, needs, potential taken into account in the selection of key activities at GP level?
	What kinds of women's SHGs were formed? Was the formation of SHGs reaching out to marginalized and poor women from SC/ST/BPL backgrounds?
Preparation of Project Report	Did the Project Support Agency at the district level prepare a Project Report, indicating for each Block adequate share of women in the beneficiaries is identified for the training?

Composition of District Level Implementation and Advisory Committee and District Level Project Works Implementation Experts Committee	As per the guidelines there should be 12 members in the committee. Is there a representation of women in these committees? How these women are selected?
Project Implementing Agency	How many men and women are trained during the last three years? What are the training areas? How many got employment? Provide data about the employment details of men and women How does the agency facilitate employment? Is there any agreement with recruitment agencies? Do women get equal opportunities?
Project Supporting Agency?	Who are the community Resource Persons at Project Supporting Agency? From the agency who are involved in the project? Men/women? Are youth groups and Joint Liability Groups formed? Are case studies made? Did they cover successful girls/women?
	In the opinion of the Agency, do girls regularly attend the training programmes? Are there any gender specific issues in this? Is it important to provide special incentives for girls to take part in the training?
Training	How many satellite based training programmes were conducted during last three years? How many boys and girls attended? How many men and women participate in training programmes at different levels?
	What training material is prepared by Sanjivini? Are they gender sensitive? Do they support gender specific objectives
	Did such training cover components of both Basic Orientation and Skill Development training as per scheme guidelines?
	Was there any leadership training for marginalized women to give them decision-making confidence?
	Did the training in leadership address strategic gender needs to increase women's influence and control over decision-making?
	Was the training organized in such a way that women could conveniently attend in terms of mobility? Was training scheduled for times that suit and fit women's other responsibilities?
	Was the training imparted in an accessible and easily understood manner to be of the maximum utility to disadvantaged rural women?

Entrepreneurs	Overall, was the training imparted in a professional manner to actually benefit women?
	What is the percentage of women entrepreneurs among those trained? Whether women have more joint enterprises or men? What was the percentage of female joint entrepreneurs compared to individual female entrepreneurs?
Linkage With Banks	Is there any difference between men and women in approaching banks for support? Whether there are differences in the rate rejection between men and women? Did the women joint groups establish a strong and effective linkage with the banks?
	Do women get support in the preparation of project proposal?
	What was the range of physical distances which they had to cover every time for having access to banking? Do individual women entrepreneurs/ group entrepreneurs interact with banks right from the early stages?
	Was there effective liaison between banks, project support agency and women entrepreneurs? What was the frequency of such liaison?
Taking Up of Economic Activities With Loan-Cum-Subsidy	After passing the training, how many men and women availed subsidy from GP?
	Were there any delays / bottlenecks in the release of such assistance? If so, why?
	What were the results in each case of assistance to individual woman/women groups? Were the support services for them, expected to be provided by the GP, line departments and banks adequate?
Individual Entrepreneurs	Have female beneficiaries been given preference in the sanction of loan/ subsidy?
	Was it ensured that the proforma prescribed for application was simple and in local language? Was it ensured that the sanction of applications was not delayed by the banks?
	RGCY is a top-down scheme. Was there any scope for the beneficiaries to appeal against decisions of agencies? Are there any provisions for gender-sensitive appeals seeking redressal?

Financing the Investment	Have women been given equal access to credit facilities?
	Was women's access to credit more restricted than men's? If so, what were the constraints in such access?
	Has the project design addressed the need to implement the women specific component in obtaining bank credit? Were project guidelines vague / opaque / having scope for confusion / misinterpretation of women beneficiaries receiving bank credit?
	What was the mechanism for reviewing credit facilities to women? Were there any special provisions to increase women's access to credit and encouraging savings?
Monitoring	Were review meetings conducted regularly? Was the progress by the individual entrepreneurs regularly monitored? What type of support is provided after the project is sanctioned by the bank?
Evaluation Studies / Gender Impact Assessment	Did the State Government conduct periodical evaluation studies with stress on Gender Impact Assessment on implementation of RGCY? Was there a concurrent Gender Impact?
	Does the Impact Assessment study include a monitoring of changes in the gender division of labour?
Gender Disaggregated Data	Was gender-disaggregated data generated in each cluster?
	Was gender disaggregated data on women's access to and control over resources as a result of the Scheme collected during the scheme cycle? If so, was it collected from village and cluster level upwards?
	Was such data indicative of the Scheme's achievement in terms of female poverty alleviation?
	Did the Impact Assessment also indicate female population, socio-economic characteristics, gender division of labour and time inputs in selected key activities?
	Did the Impact Assessment also indicate impact on women's workload as a result of engaging in non- farm income-earning activities?

Questionnaire for the Beneficiary (Nelamangala Taluk, Bengaluru rural District)

➢ **Personal details:**

1. Beneficiary Name:
2. Age:
3. Gender:
4. Caste:
5. Education qualification:
6. Dependents:
7. Occupation: Before: After:
8. Income levels: Before: After:
9. Village/GP:

➢ **Scheme related:**

10. How did you know about RGCY?   _____
11. When were you trained?   _____
12. Training programme details:
    A.   Name of the programme, duration   _____
    B.   Location   _____
    C.   Skill/self-employment based   _____
    a.   If skill trained,
        1.   Type of skill training undergone:
        2.   Did you receive any placement assistance?
        3.   Placement details:
        4.   Job, salary, joining time:
        5.   If unemployed, reason
13. If self-employed,
        1.   Type of business started
        2.   From when
        3.   Income from business
        4.   How many employees are working under you?
        5.   Details of financial assistance obtained.
        6.   Subsidy or Loan. Details.
        7.   Details of repayment.
        8.   Bank details.
        9.   Did you receive any marketing assistance?

14.   Problems faced during training?

15.   Location of training, Course, syllabus, transport, food etc…

➢   **Outcome related factors**

16.   What is your monthly income (If working)?

17.   What is the net profit from your enterprise (Self Employed)

18.   Do your family members help you in your enterprise?

19.   Do you have access to the income that you earn?

20.   Do you have freedom to spend the money that you have earned?

21.   Do you feel confident to attend to outside activities after attending the training/starting self-enterprise?

22.   Is your earning reduced your men to go out and earn for the family?

23.   Do you think that you are given equal opportunity with men in training and preparation of project proposal to apply for bank loan?

24.   Have you faced any problem in accessing bank loan?

25.   Have you faced any problem in getting the subsidy from the GP?

26.   Do you think that now since you are working/started an enterprise your image in the village increased? Do people respect you more now?

27.   Should the programme continue? Yes/No, Give your reasons

Annexure 4: Audit Matrix

Type	Definition	Activities	Identification Gender Indicator	Measure of PI	Audit Findings/Data	Source of Verification	Gender Marker/Code
Risk Factors	Gender Stereotype	Labour market segmentation	More Women in unorganized sector	% of women in unorganized sector	Gender segregation of participation in training	Observation/records of training institute	1
	Involvement of GP	1.Gramsabha meeting to identify the eligible candidates	1. Participation of women in Gram Sabha meeting	% of women in Gram Sabha conducted for selecting the beneficiaries	40%	Data provided by GP	1
	Formation of District Level implementation and Advisory Committee	2.Constitution of the committee	2. Representation of women in the committee	% of women in the district level advisory committee other than those by designation	Total-16 Men-11 Women-5 31.25%	Data provided by ZP	1
Enabling factors	Formation of District Level Project Works Implementation Experts Committee	3.Constitution of the committee	3. Representation of women in the committee	% of women in the district level implementation and Experts committee other than those by designation	-15 Men- 12 Women-3 20%	Data provided by ZP	1
	Linkages with the Banks	4. Taluk Level Bankers Committee	4. Representation of women in the committee	% of women in taluk Level Bankers Committee	Total-35 Men-25 Women -10	Data provided by TP	1
	Involvement of SHGs	5. Spreading awareness trough SHGs	5. The number of women and men SHGs contacted	% of women SHGs contacted	100%	Data provided by TP	3

Category	Resource Flow Structure and Pattern / Publicity about the Programme	6. Project outlay — Budget flow- Bengaluru rural	Item	Value	Source	Score
Inputs	Resource Flow Structure and Pattern	6. Project outlay — Budget flow- Bengaluru rural	Release of funds	4,67,15,302	Bank Acc.	
			Utilization	3,44,10,225	Bank Acc.	
			% of utilization to releases	73.65%		
	7. % of funds specified for women	7. Funds to Project Supporting Agencies	Total amt. spent by PSA	Rs 59,28,000	Data from ZP and PSA	2
			% funds spent on women beneficiaries	Rs 44,72,000 75.43%	Data from ZP and PSA	
	8. % of funds specified for women	8. Funds to Project Implementing Agency	Total amt spent	Rs. 19,88,000	Data from ZP and PIA	
			% funds spent on women beneficiaries	Total - 144 Women - 120 Rs 16,56,667		2
	9. % of loans specified for women	9. Amount of Loans granted by Lead Bank	% of loans granted to women beneficiaries	70%	Consultations with Bank manager	2
Process	10. Suitability of IEC material to reach women	10. IEC Material preparation	Door to Door campaigns	yes	TP staff and beneficiaries	1
			Focus Group Discussions	yes	TP staff and beneficiaries	3
			Pamphlets	yes	PSA and PIA	1
	11. Men and women SHGs contacted	11. Involvement of SHGs	Consultation with women SHGs	yes	TP staff and beneficiaries	3
			Criteria for selecting Self Help groups to contact	Performance of SHGs	TP staff	2
	12. Involvement of GP in promotion	12. Involvement of GP	Efforts of GP in reaching women	GP members motivate youth	Beneficiaries	1

Stage	Activity	Indicator	Participation of women in SATCOM	Value	Source	No.
Preliminary Activities	13. Satellite Based (SATCOM)Motivation Programme	13. Women participation in the programme	Participation of women in SATCOM	Total – 1200 Women- 70%	SIRD, Mysore	2
	14. Survey to identify the local resources	14. Who conducted the survey?	Number of surveys conducted	-Nil-	Observation	0
		Involvement of women in the survey	Number of women in the survey committee			0
			Were the trainings identified based on the local resources?			0
			Were the choices of women given preference?			0
	15. Identification of beneficiaries	15. Gram sabha committee	No. of women in selection committee	50%	GP records	2
	16. Identification of PIA and PSA	16. Gender sensitive PIA	No. of women in the implementation of the project in PIA	NO	MOU with PIA in ZP	0
		17. Gender sensitive PSA	No. of women in the implementation of the project in PSA	NO	MOU with PIA in ZP	0
Process	17. Training Programmes	18. Gender sensitization in the training programmes	No. of modules in the training material	NO	Training modules	0
	Implementation	19. Timing and duration of training programmes convenient to women	% of women who said that training timing is not convenient	5%	Survey	0
			% of women who said the training duration is not convenient	5%	Survey	0

	Indicator	Gender Indicator	Description	Value	Source	
Process	18. Types of training programmes in RUD-SETI	20. Gender segregation in the training programmes	% of women in different types of training programmes	Men-112 Women-344 Animal husbandry 30% EDP- 46% Beauty parlour 9% Tailoring-13% Bakery – 1.5% Photography-0%	Data from RUDSETI, Nelamangala-Taluk	2
	19. Employment creation	21. Gender segregation in employment generated	% of men and women in different types of employment	Total- 142 Men-24 Women-120	Data from SAN IT(PIA)	2
Review and Monitoring	20.Number of meetings of the review committee at the taluk level	22. Women members in the committee	%of women in the monitoring committees	-Nil-	TP Staff	0
	21. Issues discussed in the review meetings	23. Gender issues discussed in the meetings	Number of times gender related issues are discussed	2	Meeting Proceedings	1
		24. Total complaints addressed	No. of complaints/ requests of women addressed.	No of complaints-15 Addressed-10	Meeting Proceedings	1
	22. Review and Monitoring	25.Committee composition	No. of women in review and monitoring committee	Nil	TP Staff	0
Output	23. Total number of youth trained in entrepreneurship	26. The gender differences in the number of self-entrepreneurs	% of women as self-entrepreneurs	Total: 456 Men: 112 (24.5%) Women: 344 (75.5%)	Data from ZP	2

Long Term Result	24. Improved standard of living	27. Quality of life of women	% of women who said that there is an improvement in standard of living	100%	Survey through questionnaire, Focused group discussion, Telephonic interviews.	2
			% women who said that they are happy.	100%	same as above	2
			% women who said that they support their husband.	100%	same as above	2
Outcome	25. Empowerment	28. Social empowerment	% of women who felt they have an identity in society	100%	same as above	2
		29. Psychological empowerment	% of women who felt more secured and comfortable	100%	same as above	2
		30. Participation and Control	% of women having a say in household decisions	100%	same as above	2

Rationale to arrive at Gender Audit Marker/Codes

The coding developed by Development Assistance Committee (DAC) and currently used by UN agencies was adopted in the audit. The following codes 0, 1, 2 and 3 which indicate the extent of gender focus in each of the identified activities within the scheme are defined below.

Code '0' - No gender focus in the activities of the scheme

Code '1' - Isolated gender focus in the activities of the scheme

Code '2' - Significant gender focus. At least 50 per cent of the activities under this output promote gender equality and/or empowerment of women.

Code '3' - Complete gender focus –Gender is targeted in the activities and outcomes of the scheme.

Summary Table to understand the extent of gender focus in RGCY

Based on the above rationale, the following summary was prepared. The data presented shows that though RGCY is a general scheme mainly aiming at both male and female youth, during its implementation it became women focused. From the data it can be observed that only in 28 per cent of the activities are gender blind and in the remaining activities there is a considerable gender focus. While 25.64 per cent of the activities have isolated gender focus, 38.46 per cent of the activities there is a significant focus and 7.69 per cent activities are completely gender focused.

Number of activities for furtherance of Performance Indicators(PI)	26
Number of identified gender indicators	30
Measure of PI	39
Gender Marker/Code	
0	11 (28.20%)
1	10 (25.64%)
2	15 (38.46%)
3	3 (7.69%)
Total	39 (100.00)

3. Gender Audit on Milk Incentives Schemes:

Team Members Mr. Somashekar Harthi, Joint Director, KSA&AD
Ms. Kavitha, Audit Officer, KSA&AD

I.   **Introduction:** Gender Budgeting is a powerful tool for achieving gender mainstreaming so as to ensure that benefits of development reach women as much as men. It is not an accounting exercise but an ongoing process of keeping a gender perspective in policy making, programme formulation, its implementation and review. Gender Budgeting entails dissection of the Government budgets to establish its gender differential impacts and to ensure that gender commitments are translated in to budgetary commitments.

The rationale for gender budgeting arises from recognition of the fact that national budgets impact men and women differently through the pattern of resource allocation. Women constitute 48 per cent of India's population, but they lag behind men on many social indicators like health, education, economic opportunities, etc. Hence, they need special attention due to their vulnerability and lack of access to resources. The way Government budgets allocate resources has the potential to transform these gender inequalities. In view of this, Gender Budgeting as a tool for achieving gender mainstreaming has been propagated.

a)   **Gender Audit**: Gender audit is a guided process to examine 'what has been done' and 'what has not been done' to meet the government stated objectives of gender equality.

b)   **Why Gender Audit:**

- Considers whether internal practices and related support systems for gender mainstreaming are effective and reinforce each other and whether they are being followed;

- Monitors and assesses the relative progress made in gender mainstreaming;

- Establishes a baseline;

- Identifies critical gaps and challenges;

- Recommends ways of addressing them and -suggests new and more effective strategies; and,

- Documents good practices towards, the achievement of gender equality.

c)   **Scope of Gender Audit:** Gender audit exercise is the scale to measure the level of achievement in the context of the implementation of particularly Article 14 which guarantees gender equality; Article 15 which prohibits discrimination and, Article 21 which guarantees right to life and personal liberty. The National Policy for Empowerment of Women, 2001; international conventions ratified by India like CEDAW and other national and state level gender equality policies and legislations. In this context it is essential to analyse public spending from a gender prospective. This is clearly the scope of the gender audit.

d)   **Objective of Report:**

   The following objectives were identified:

- To understand how the Milk Incentive Scheme is able to raise the standard of living of dairy farming community, in particular of women.

- To measure progress made by the scheme on gender mainstreaming.

- Suggest measures for bridging the gender gap

- To identify whether the beneficiaries are aware of the scheme and programme

- To understand the extent of youth participation in the dairy activity

e) **Data Collection:** The study was carried out in November-December 2017. Data was collected by using structured questionnaires on gender roles and responsibilities with respect to major dairy farming activities, gender participation in training and counselling, control and access over income obtained from dairy farming. The questionnaires were used to collect information at the household level for women in groups. Observation of some facts was also carried out throughout the study period. Secondary data were also collected from state government orders, from annual and monthly reports of KMF, KMF and Animal Husbandry and Veterinary Department websites.

♦ **Primary data:** As we visited KMF had discussion with Procurement Manager, Administration Manager, Account Manager, Core Team Leader and staff. The Dharwad KMF consists of the 4 districts of Gadag, Haveri, Uttar Kannada and Dharwad. For audit purpose, we selected Dharwad. In Dharwad district. 185 cooperative societies are functioning. These are as follows

Sl. No.	Taluk Name	Women Co-Operative Society	General Co -Operative society	Total
1	Dharwad	27	15	42
2	Allanavar	02	06	08
3	Navalgunda	09	11	20
4	Annigeri	06	06	12
5	Hubblli Rural	13	11	24
6	Hubblli Urban	03	01	04
7	Kundgolu	17	18	35
8	Kalghatagi	23	17	40
	Total	100	85	185

♦ **Quantity of Milk:** Dharwad dist. KMF collected 1,63,08,214 litres of milk for the year 2017-18 and Rs 8,15,41,071 was paid as subsidies to the beneficiaries

Particular	No. of Members in co-operative societies	Quantity of milk supplied (In ltrs.)	Subsidies amount for Beneficiaries / year (In Rs.)	Percentage of amount received by beneficiaries
Women	48,501	73,00,871	3,65,04,355	44.76
Men	60,665	90,07,343	4,50,36,715	55.24
Total	1,09,166	1,63,08,214	8,15,41,070	100

♦ **Sample size:** We visited 2 cooperative societies: One, women co-operative society of Rampur, which is totally gender focused; and two, a general co-operative society in Mattigatti so as to get a comprehensive comparative prospective. We restricted our sample size to 200 members due to time constraint.

♦ **Charts:**

1. Number of cooperative societies is shown in pie chart so as to reflect the number of closed societies.

2. Number of registered members and amount of subsidy received by the beneficiary are shown in bar chart to show quantity of milk produced and number of members in the society.

f) Limitation of the study:

- Time constraints for studying entire co-operative society
- Lack of knowledge of the scheme to the beneficiary
- No segregation of gender specific data in General Co-Operative Society

g) Linkage between Performance Indicators (PIs) and Gender Markers (GMs): Performance Indicators (PIs) and Gender Markers (GMs) are quantitative tools and are usually expressed as a rate, ratio or percentage of equality and women empowerment. It is the assessment of performance of the scheme.

h) Tool Kit: This tool kit is expected to be a resource for auditors and department officials as well as other stakeholders to lead a gender audit process in Karnataka. The tool kit introduces the auditor and guides him/her through each step of the process for preparing gender audit markers or indicators. It provides the auditor with the relevant matrix and information needed to prepare gender markers.

i) Audit Criteria

S.No.	Criteria	
1	Materiality	Women have easy access to dairy activity. Quantity of milk produced by women co-operative society of Dharwad dist. Total quantity of milk produced by Women society 73,00,871 litres for the year 2017-18 and 50,27,213 litres of milk for April-October 2018-19.
2	Representative in nature	In Dharwad district, 185 milk producing cooperative societies are registered; 100 are women societies. Hence it is observed that gender is well focused in dairy activities.
3	Universal coverage	Dairy activities are all over the state and well flourishing in Karnataka. Dairy farming community of Dharwad KMF include Gadag, Haveri, Uttar Kannada and Dharwad dist.
4	Adequate substantive outlay	Budget allocation of Rs 120,600 lakh for the entire state for the year 2017-18 Dharwad KMF has paid Rs 8,15,41,070 for the year 2017-18.
5	Susceptible to close and easy monitoring	In the year 2017-2018 subsidy of Rs 3,65,04,355 for women beneficiaries for Dharwad dist. Payment of subsidies to bank accounts of beneficiaries by KMF. For 2018-19, April-October 2018 a subsidy amount of Rs 2,51,36,065 has been paid to women beneficiaries. Hence close monitoring is possible.
6	Performance indicator	Information on men and women beneficiaries is available, There are 48,501 women beneficiaries, as per the annual report. of the KMF Dharwad
7	Specific and clearly spelt-out beneficiary population	Dairy farming community, men and women members of co-operative society. More focused on women due to their significant involvement in this traditional sector.

j) Background of Milk Incentive Scheme: Government of Karnataka in its order dated September 8, 2008 launched a "Milk Incentive Scheme" providing Rs 2 per litre of milk as an incentive amount to the farmers, who were selling milk to the Milk Producers Cooperative Societies (MPCSs), located in rural areas. The scheme is under implementation since September 9, 2008. During the year 2013-14, the Government revised the prevailing rate of Rs 2 to Rs 4 to be effective from May 14, 2013. The revision was mainly

to encourage dairy farming activity under the cooperative sector. The department has spent around Rs 1,279.45 crore by the end of 2012-13.Thus, around 19.41 lakh farmers have been benefited throughout the State.

For 2017-18 the total allocated budget is Rs 120,600 lakh. The Government of Karnataka in its revised order dated 19-11-2016 (Order number: AH&VD 111 KMF2016), said the allocated amount will be utilized to provide revised incentive of Rs 5 per litre of milk to the milk producers of MPCS and also to assist Scheduled Caste and Scheduled Tribe beneficiaries by giving subsidy to establish dairy units.

a. Objectives:

✓ To make the dairy activity profitable in rural areas especially to small/marginal farmers, agricultural labourers/landless labourers, women and other weaker section of the society.

✓ To motivate the rural youth to take up dairy activity and improve their economic status and avoid migration of youth to the urban areas in search of livelihood.

✓ To improve the economic and social status of the milk producing dairy farmers in rural areas.

✓ To increase the milk production to help in providing food security, and

✓ To support and encourage dairying activities in Cooperative Sector in the rural parts.

b. Importance of Milk Incentive Scheme:

✓ Rise in the level of standard of living of dairy farming community

✓ Increase in purchasing power of women

✓ Economic and social security

✓ Rise in the status of women

✓ Control in the migration and opportunity for rural entrepreneurship

✓ Participation in decision-making

✓ Food and nutritional security

Illustration of Mapping Gender Markers to the Performance Indicator

Type of PI	Definition of PI	Activities furtherance of the PI	Identified GMs relevant to the PI	Measure of PI	Data sources	Audit findings	Bench mark for coding	Code (0,1,2,3)
Risk / enabling	Awareness Education Communication Access to bank	Awareness campaigns Training Special campaigns	Providing information about scheme. Providing incentives to women milk producer.	No. of women milk producers cooperative societies got incentives - No. of women in the family got the incentives deposited in their account-85% Proportion of women to total beneficiaries min 33% - 69% No of women milk producers co-op. Societies % to the total cooperative society-54%	Primary Questionnaire and direct interview Secondary State govt. and KMF websites, and stare govt. orders	More than 55% women's in the cooperative societies have benefited	55% and above women are benefited	2
Input	Resource allocated to scheme Infrastructure by PRI /Gram Panchayat	Finance allocation from centre and state budget.	Fund flow from centre and state budget provision for women . Equality/ in distribution of incentive for both Women and general milk producing cooperative society	% of women coop. societies received financial assistance to establish the society-100% % of women as members of general coop milk societies/ selling milk to the societies- 44.76%	Budget allocation	60% Women societies have benefited, it helped rise Economic status of women.	60% and above Women Cooperative Societies are benefited	2

Category	Component	Description	Indicator	Source	Finding	Finding	Score
Input	Human Resource-training		Training through STEP- Support to Training and Employment Programme for Women to ensure wellbeing of women in the traditional informal sector	% of training/ exposure visits to women society-65% No. Of training to Women co-operative society in a year – an 10 session in a year.	DEPT. animal husbandry KMF visit visit to cooperative societies	STEP has benefitted more Women societies and it contributed to the empowerment of women.	STEP is benefitted only women societies	2
	Supporting services		Assistance / training and support to women to establish Societies. AMRUTHA yojane- financial assistance provided for the women in difficulty for the purchase of cows implemented by AH&VS dept.	Counselling to % women by veterinarian-25%	Dept. AH&VS	Most of the women are not aware the services available to them.	Only to women	1
Process:	To 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.Periodicity of reporting	Reporting of distribution of incentives to men & Women	Frequency of reporting and receiving subsidy	Field Visit	Procedural delay and time gap of one month	Proposal for actual subsidy will be sent in every month. but there is in delay in paying subsidies to the beneficiaries	2

	Indicator	% / Target	Means of Verification	Remarks	Assumption	Score
Process:	2. Periodicity of meeting	No. of meetings conducted at society level in a month-2 (15 days once)	% of participation Women society-85% General society-10%-15% women participation(out of 33%)	Field visit	10%-15% of general society women participate in meeting than the 85% of Women society women.	Participation of women in meeting differs according to the society	2 / 1
	3. Release of funds	Priority to Women Co-op. Societies Priority to women members	Timely release-monthly	Monthly claim	Incentives are provided on priority basis, Women societies will get first priority.	Priority to Women society	3
	4. Providing access to infrastructure	% of men and women accessing dairy services offered under the scheme	Men: 50% Women: 10%	Field visit and KMF	Women societies are not access to infrastructures now they are claiming.	General societies functioning in their own building	0
Output	Number of women beneficiaries	Minimum 30% of women beneficiary Participation of youth	Women beneficiary -45.96% More than 75%	Reports of KMF	Total women society registered are more compared to the number of women members	Preference to women beneficiary	3

Level	Activity	Indicator	Value	Verification	STEPs towards empowerment	Assumptions	Rating
Identifying intermediate results	No. of milk cooperatives	No. of Women cooperatives-100 / No. of General cooperatives-85	Women-54% / General-46%	KMF report	STEPs towards empowerment	More than 50% women societies are registered	3
	Milk production	Quantity of milk produced by women cooperative society per month	6, 21,379 liter pm. (47.58%)	KMF report	There is not much changes in supply of milk.	Increased % of milk is insignificant	1
	Opening of bank accounts	No. of women opened bank account per month	% of women opened bank account- 91%	KMF report	Only few people don't have bank account due to remote area and no access to bank	All beneficiaries must have bank account	3
Output — Directly relate the results of the programme or scheme to the ultimate goal / Economic empowerment / Social empowerment	Women's access to resources	Food and nutrition status of women and girl children	% of women reporting increase consumption of milk	Field visit	After keeping required quantity of milk for house hold consumption, milk will be sent to society.	Women participation more	3
Outcome:	Formation of SHGs and cooperatives	Economic and social empowerment of women	% of women spending their income independently-more than70%	Field visit	Economic strength and social status of women has increased.	Participation of women in decision-making is increased.	2
	Increase in decision-making power of women cooperative society	No. of women workload increased in terms hours	Women participation is more than 70%	Field visit	Participation in family decision and purchasing power has increased	Women are more responsible due to their contribution.	2

Summary Table to understand the extent of gender focus in Milk Incentive Scheme with respect of performance indicator

Sl. No.	Measurement Code	Factors Consideration in Various Level					No of Factors Consider in PI	
		Risk Enabling	Input	Process	Output	Outcome	No of Factors Consider in PI	Percentage Total PI
1	0	-	-	0	-	-	1 Indicator	3.030
2	1	-	1	1	1	-	3 Indicator	9.090
3	2	2	4	4	4	-	14 Indicator	42.42
4	3	-	-	3	9	3	15 Indicator	45.45
							33 Indicator	

k)   Data Analysis

1.   Gender audit of Dharwad dist. Cooperative societies:

Table No.1: No of Cooperatives Societies

Particulars	Number of Co-operative societies
Women co-operative	100
General co-operative	85
Total	185

**Figure No. 1: Number of General Co-Operative societies with respect to Women Co-operative society**
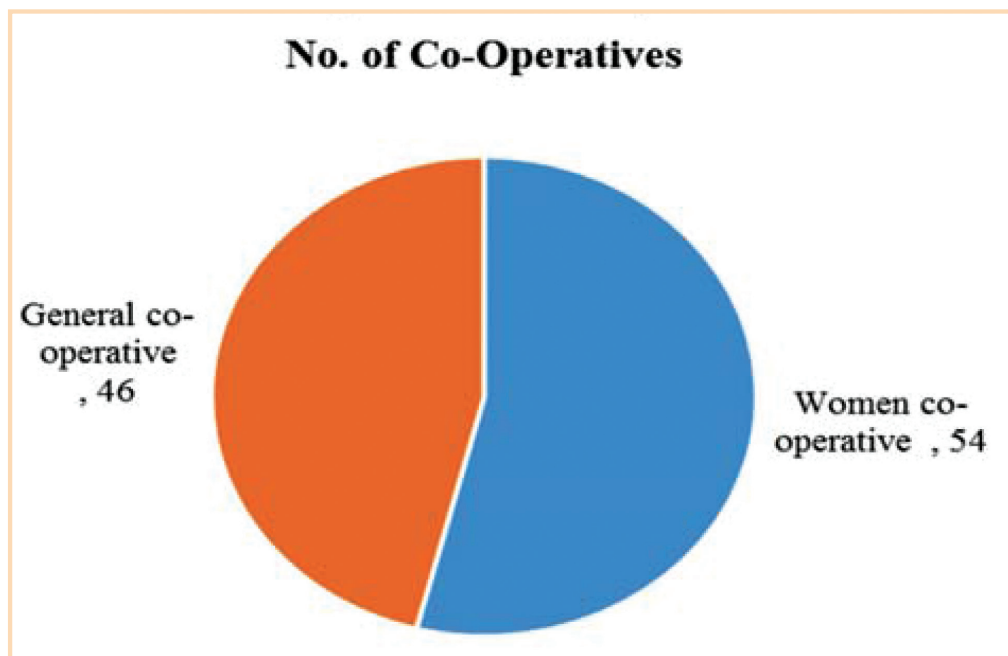
The findings from the study shows that 46 per cent of General co-operative societies are registered as compared to 54 per cent Women co-operative societies. And as Women Cooperative Societies are more, it will provide opportunity to women members to raise their social and economic status and be part of the decision-making process of family and society.

2. Total Number of Closed Co-Operative Societies

Particulars	Number of Co-operative societies
Women co-operative	11
General co-operative	7
Total	**18**

Figure No. 2: Number of closed co-operative societies

Figure No. 2: Number of closed co-operative societies
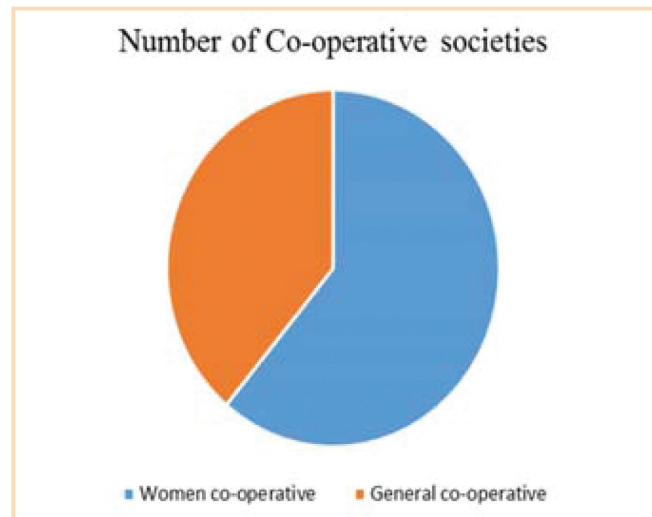
Findings from the study shows the 61 per cent of Women Cooperative Societies are closed due to personal conflict among members, and lack of family support due to patriarchal mindset, drought, migration of active women members due marriage and pregnancy. But 39 per cent general society cooperatives closed majorly due to drought and personal conflict.

Table No. 3: Supply of milk (litres) produced by Members of society in 2017-18

Particulars	Quantity of Milk in Litres	Quantity of milk in %
Women	73,00,871	44.76
Men	90,07,343	55.24
Total	**1,63,08,214**	**100**

Figure No. 3: Quantity of Milk Produced by Women Members with respect to Men Members

The findings from study show that 90,07,343 litres of milk were supplied by male members to the society, as compare to 73,00,871 litres of milk by female members. Though the number of registered women societies are more, this may be due to household and other responsibilities shouldered by women, and transportation difficulties limiting the supply of milk to the society.

Table No. 4: Total Number of Members in co-operative society.

Particulars	Number of members
Women members	48501
Men members	60665
Total	**109166**

Figure No. 4: This bar chart represents number of members in cooperative society
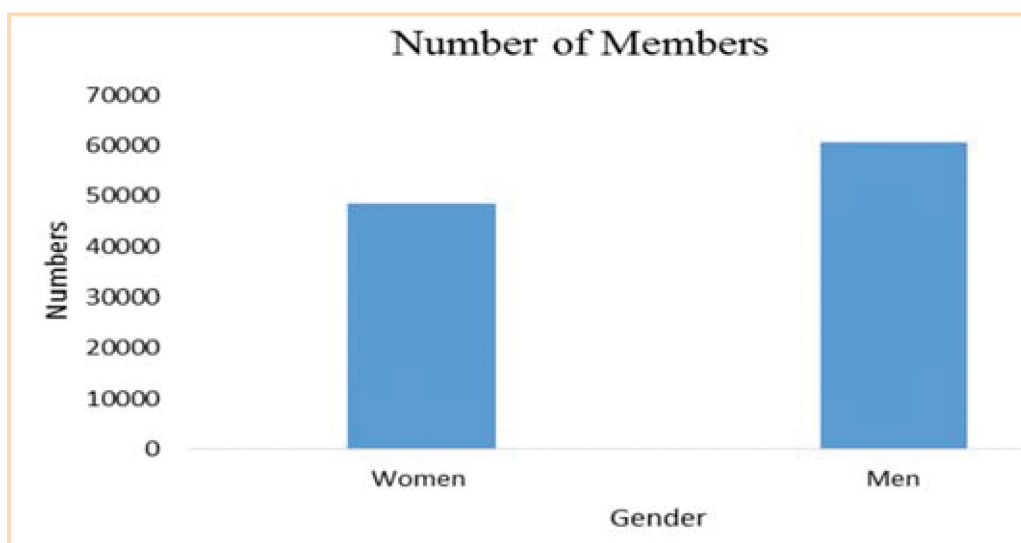
The findings from the study shows that 60,665 male members are registered in co-operative societies as compare to women members which is 48,501. But number of members registered and participating actively are less, because of this the benefits derived from the scheme are more skewed towards men.

Table No. 5: Distribution of respondents in Access and Control of income from dairy farming (Sample size 200) Data

Particular	Access		Control	
	Complete	Partial	Complete	Partial
Women society	85%	15%	69%	31%
women in general society	36.66%	63.33%	23.33%	76.66%
Men in general society	85%	15%	90%	10%

Findings from the study shows that women in Women Cooperative Societies have better access and control over income generated from the dairy activity, but it also shows women members, who are members of the cooperative are relatively advantageous in the control of household resource and reduced male dominance tendencies. But men have better access and control than the women in General Societies

Case Study 14

Shamala B Patil a 45-year-old lady from Ramapura village, with the education qualification of SSLC, started dairy farming as the only source of income in 2003- 04 with one cow which used to provide 7-8 litres of milk in a day. During that period price per litre milk was Rs 8 and it gave her an annual income of Rs 7,000-8,000. She had four daughters who ware solely dependent on her. At the same time she was working as an Accountant to SHGs in her village and nearby villages. She also got training from KMF regarding Artificial Insemination, First Aid Treatment to animals and Injecting sick cows. Now she is providing these services to the villagers, due to which she is also referred to as the local veterinary doctor. Now she is the owner of 3 cows which give 10-15 litres of milk per day and she also owns three acres of farm land. She is getting an honorarium from secretary work of the society and her present income is Rs 12,000-15,000 per month. She is also a proud mother: Her first daughter with M.Sc Chemistry is now pursuing her Ph.D. in Chemistry, second daughter is the owner of a medical shop with B.Pharm degree, third daughter is pursuing her Agriculture Engineering and fourth daughter is pursuing her BAMS 2nd year degree in Dharwad.

Case Study 15

Savitramma, a 45-year-old lady from Ramapura village, who was able to study till 7th std, belongs to a poor family, with a daily wage of Rs 25 per day, with two children (girl and boy). In 2003 she bought a cow with Rs 500 and became a member of Ramapur Women Milk Producers Cooperative Society, and started to supply milk to the society at an average of 12-15 litres per day. At the same time she started savings. With the first saving she constructed a toilet for her house and then renovated her house. After two years she purchased a Chilli Powder Machine, she continued her dairy farming. After three years she

purchased a Mini oil mill. Now she is the owner of Sandal Stick Factory, 2 cows, mini oil mill and Chilli Powder Machine. She now has an average monthly income of Rs 50,000-70,000 and employs 10 people. She has also participated in the Women Parliament Programme in Delhi. Now her son has completed graduation and is preparing for competitive examinations and her daughter, after completing her PUC, is happily married. Now she is a Model Woman for Ramapura village, and other women are following her footsteps.

l) **Findings of the study**

 i. In terms of development, Women Cooperative Societies are active in forming SHGs and other social activities for their development.

 ii. 65 percent of the income generated through dairy farming is spent on education of children, 30 percent on household activity and the remaining on self.

 iii. The beneficiaries of Women Cooperative Societies are more aware of the training and counselling provided by KMF and Animal Husbandry and Veterinary Department, respectively. In General Cooperative Societies, the male members of the cooperative societies, attend training sessions.

 iv. Dairy farming is providing additional income to some family, but for few families it is the only source of income, especially women headed households, and it has contributed to a rise in their social and economic status.

 v. Food and nutritional status has improved because milk is supplied to the society after keeping a required quantity for the family.

 vi. Habit of saving can be seen because the incentive is directly credited to beneficiary account and the daily payment they receive in cash in some cooperatives.

 vii. Most of the women members in General Cooperative Societiess are not aware of the available loan facility by the KMF and government.

 viii. In Women Cooperative Societies, more than 75 per cent of the members are youth, in comparison to the general cooperative society where it is only 48 per cent.

 ix. Women in societies participate in strike or any other bundh called by societies, only after consulting their family or if their male member of the family asks them to participate.

 x. Beneficiaries are not aware of the available schemes and their benefit. Especially women members, as only the active members manage to availing the benefits repeatedly.

 xi. There is a delay in payment of subsidy to the beneficiary; this is affecting their standard of living.

 xii. Most beneficiaries are not aware about the subsidy they receive in their account; there is need to provide awareness about the same.

 xiii. Domestic unpaid work still remains the responsibility of the women.

m) **Suggestion of the study**

 i. There must be at least 50 per cent women member participants from general cooperative society in every training and counselling provided by the KMF and Animal Husbandry and Veterinary Departments.

 ii. Gender mainstreaming needs equality, but STEP is available only for Women Cooperative Societies, as it is implemented by Central Government. so it's not available to women in the general co-op societies. To ensure greater equality, extension of STEP to women members in General Cooperative Societiess is needed.

 iii. Government should provide the incentives on time, because some families solely dependent on income from dairy for their survival.

 iv. Some remote areas are not accessible for banking, even these areas have cooperative societies. Also, members of these societies are not aware of the incentives they are getting , so these areas at least must have mobile bank or bank mitras, so benefits reach the right person.

 v. Policy makers should formulate policies which can effectively address gender issues such as gender empowerment and gender mainstreaming for sustainable development of dairy farming.

vi.   The culture of dairy farming entrepreneurship should be promoted, so that migration of youth to the cities can be controlled and employment opportunities will be created.

vii. KMF must provide awareness about the subsidies and other available benefits to the beneficiary during the training session or they should conduct a special campaign or programme.

viii. To increase the supply of milk from women members, KMF should provide mobile vans, so that women contribution to the quantity of milk supply also increases.

ix.   Provide support to women members to get access to membership in General Societies

x.   Improvement of financial literacy through training programmes.

xi.   Organization of awareness programmes to provide information and access to women.

n)   Conclusion

The study has clearly shown that the dairy farming has provided an opportunity for the development of society. It helped the women raise their social and economic status and provide additional income to the family and made family members also equally responsible for dairy farming activity. The cooperative societies have provided a link between producer and supplier. It has provided much opportunity for women, like forming SHGs, opportunity to express their opinion and to be the part of decision-making process. But women members of General Cooperative Societiess need more exposure to express their opinion. The development of women in particular will ensure the overall development of a family and society in general. Empowerment of women is expected to help women in achieving equality with men and reduce the gender gap. Empowerment enables women to perform certain roles which they cannot perform without it. Women empowerment today has become a global issue.

PART B

TRAINERS' MANUAL

(A Guide to Trainers and Resource Persons)

2019

About the Trainers' Manual

This Trainers Manual aims to serve as a guide to Gender Audit trainers with extensive experience in gender training. It is not a one-stop source on gender audit. Information in this guide is generic in nature and basically aims at providing session plans. It contains in brief, analysis of the session topic, an outline of the learning objectives, how to carry out the exercises, and an explanation of the procedures and handouts and exercises for distribution. Trainers will use the manual as reference material when designing training programmes on gender audit. Further, this manual should be used in conjunction with the *Handbook on Facilitating Gender Audit and Identifying Gender Audit Markers* which consists of the following modules

Module No.	Name of the Module	No. of Sessions
1	Introductory Activities as mentioned in the Handout below.	1
2	Gender Sensitization	1
3	Gender Analysis/Situation Analysis	2
4	Gender Responsive Budgeting	1
5	Introduction to Gender Audit	2
6	Gender Audit (Practice)/Engendering Performance Audit	1
7	Performance Indicators and Gender Markers	1
8	Gender Audit Tool Kit and application of Markers	2
9	Preparation for the field work	1
10	Field Work	4
11	Field Work and Preparation of Gender Audit Reports	1
12	Group Presentations	2
13	Understanding the practicality of the Gender Tool Kit	1
Total		**20**

The trainer can choose topics and exercises according to the target group and the length of the training. This guide can also be useful to up-coming Gender Audit trainers.

1.1 Background

The implementation of Gender Budgeting (GB) in India, in the past decade, has seen many approaches, one of them being the engendering of various stages of the budget cycle viz., budget formulation, approval and execution and budget oversight.

As a beginning to the institutionalization process, a Gender Budget Statement (Statement 20) was introduced by the Government of India in 2005-06, as a part of the Expenditure Budget, Volume I of the Union Budget. Since then the Gender Budget Statement has been regularly published as an ex-post statement, both at the Union and at the Karnataka state level. The classification of programmes and schemes in the Union GB Statement is based on the recommendations of the Ashok Lahiri Committee report on 'Classification of Government Transactions'. Karnataka was chosen as a pilot state by Ministry of Finance, GoI for implementation of the Gender Budgeting strategy and started presenting the GB Statement as a document since the year 2007-08, on similar lines followed by the Union Government. Thus, with the GB Statement emerging as an accountability report of Government departments in relation to its gender commitment, the budget formulation, approval and execution stages today reflects increased gender sensitivity and focus. But, it must be mentioned here that publishing a Gender Budget Statement annually is only one stream of activities, of the many entry point tools that facilitates addressing gender issues through better public finance management.

Progress towards gender equality is assessed against other criteria as well. With gender equality still lagging (Please refer tHandbook **Figure 3.1: Trends in Birth Rate, Death Rate, Infant Mortality Rate, Total Fertility Rate and Sex Ratio at Birth),** it is critical to evaluate the performance of organizations and schemes in mainstreaming gender issues. Consequently, the engendering of 'budget oversight' is an area that needs thrust. The methodology to assess and analyze the incidence of benefit needs to be evolved as women benefit from programmes and schemes, directly or indirectly, through household and community. The preparation of the Gender Budget Statements (GBS) is a precursor to review the programmes and schemes of the government with a gender focus, as all women oriented programmes and schemes across sectors are brought under one umbrella. As Rhonda Sharp, an Australian professor of economics with experience in working on Gender Budgets, notes "a significant gap can exist between the gender equality commitment of a government and the policies and programmes funded by the budget."[35] Identification of the performance indicators and existing gender gaps is critical to addressing gender issues. This requires concerted efforts of institutions such as the Ministry/Departments of Finance, Women and Child Development, the line ministries and departments, the CAG, etc., and also participation of various other stakeholders.

The processes and methodology for budgetary oversight have to be concretized in the form of 'Gender Audits'. Such audits institutionalize the concept of GB and enhance the effectiveness of the programmes and schemes in terms of gender equality and women's empowerment.

Gender Audit (GA) is a process for organizational assessment and a tool for action planning. Collaboration between UN Women and Fiscal Policy Institute (FPI) has been significant in the field of Gender Audit in the form of a consultancy project. In pursuance of this objective, a study titled 'Gender Audits: Reinforcing the Missing Link in Gender Responsive Budgeting' was completed by FPI with support from UN Women as part of Phase I of the project in 2015. The scope of the study was to review two programmes or schemes that impact the welfare and empowerment of women, preferably one was the flagship programme of GoI and the other from the State government. The study primarily focused on facilitating audit of programmes / schemes with gender perspective by evolving Gender Audit Markers.

Thus, in Phase I of the project, two schemes viz., 'Centre of Excellence (CoE)' under the National Skill Development Mission (NSDM) and 'Yashasvini' a health insurance scheme implemented by the Government of Karnataka, were reviewed with focus on performances vis-a-vis the gender commitments and allocations made in the policy documents. Phase I of the project, thus, focused and made a beginning by seeking to map performance indicators (risk/enabling, input, process, output and outcome) to the Gender Audit Markers (GAM) to assess the extent of gender mainstreaming using 'Codes'.

In furtherance of the GB initiatives and strategy in India, UN Women in partnership with FPI initiated the second phase of the project in 2017 with the aim to strengthen 'Gender Audits' as a tool to assess the extent of gender mainstreaming achieved. The project objectives of Phase II were to:

(a) Support gender auditors with an easy-to-use manual for implementation and follow-up of Gender Audits in order to maximize the effectiveness of the methodology;

(b) Provide auditors with a set of tools and practical guidelines to be used during the audit process;

(c) Establish a baseline for the audited unit;

(d) Identify critical gaps and challenges;

(e) Recommend ways of addressing them and suggest new and more effective strategies; and,

(f) Document good practices towards the achievement of gender equality.

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[35]*Rhonda Sharp, Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting, United Nations Development Fund for Women, (UNIFEM), 2003, p.1.*

1.2 Aim of the Training Programme:

To achieve the objectives of the project in Phase II as mentioned above, training programmes were planned and this manual prepared. The aim of the Training Programme is

   a)   Build necessary skills, systems and practice on Gender Audit to sensitize officers and functionaries on public policy issues so as to facilitate engendering the planning and budget making process.

   b)   Strengthen performance audits by refining inputs and methodology from a gender perspective and with practical instructions and guidelines for each stage of audit.

   c)   To enable the participants develop Gender Audit Markers for influencing public policy.

1.3 Training Need:

Regular publication of the Gender Budget Statement (GBS) in Karnataka has enabled the departments of the state government to produce gender-sensitive budget submissions year after year, since its introduction in 2007-08. As an added advantage, the techniques and procedures adopted by FPI to strengthen the GBS has provided the government with the means to monitor and evaluate programmes to assess the stated objective of achieving gender equality. An increased level of awareness regarding the importance of addressing gender equality issues through Gender Budgeting has been created. However, lack of gender and sex disaggregated data across sectors and programmes and the capacity to undertake gender analysis prior to formulating policies, programmes/schemes as well as post appraisal of all large projects in a gender disaggregated manner across sectors is a concern. The Gender Budget Cell at FPI recognizes that without a comprehensive framework for guiding gender audit within the different schemes and departments involved in planning and implementation, the goal of gender equality and equity will be difficult to achieve. Institutionalization of Gender Audit has the potential to positively contribute towards correcting this gap and in bringing about equal access to resources and services to women and men. Capacity building is thus the core strategy for strengthening Gender Audits and a structured training intervention will surely capacitate state government officials and various other stakeholders, with the skills that will enable them to undertake Gender Audits. FPI is equipped to provide sustained supervision and guidance to the audit and budget officials as well as to the programme officers of the line departments in this regard.

1.4 Training Group:

The target group for training programme are:

   a)   Internal Auditors

   b)   Officials from audit institutions.

   c)   Other officials from various departments who are involved in auditing.

   d)   Implementing Officials/Monitoring Officials/ Officials from Planning and Budget Section.

1.5 Training Strategy:

The strategy for the training is focused, as it aims to provide auditors with a set of tools and practical guidelines to be used during the audit process so as to achieve gender equality goals.

   a)   Training would be conducted at Fiscal Policy Institute. There are seven classrooms, of which one classroom with 32-seat capacity would be used for every training programme.

   b)   This will be a residential training programme.

   c)   Trainees would be deputed by various departments of GoK/ other States.

d) 30 trainees (both men and women officials) per course would be trained in each batch.

e) As FPI is located in the outskirts of the city, transport facility may be provided from FPI to Bengaluru bus stand on the last day of the training programme on request from trainees.

1.6 Training Methods:

The training methodology in the programme shall be essentially participatory and interactive, combining various methods like

1. Lecture using power point presentation - presentations to be made by the trainers themselves
2. Group Discussion
3. Case Studies/Case Laws
4. Panel Discussion
5. Seminar Presentation

1.7 Media & Other Requirements

➢ Computer + Projector

➢ White Board + White Board Marker + Duster

➢ Flip Charts + Markers

➢ White Sheets with Sketch Pens for group activities

➢ Pencil with Eraser

Technical Sessions

Training Schedule: 5 Days Course

DAY 1	
10.00 am - 11.30 pm	Session 1: Introductory Activities
11.30 am – 11.45 am	*Break*
11.45 am - 01.15 pm	Session 2: Gender Sensitization
01.15 pm – 02.15 pm	*Break*
02.15 pm - 03.45 pm	Session 3: Gender Analysis/Situation Analysis
03.45 pm - 04.00 pm	*Break*
04.00 pm - 05.30 pm	Session 4: Gender Analysis/Situation Analysis (Continuing Session)
DAY 2	
10.00 am - 11.30 pm	Session 5: Gender Responsive Budgeting
11.30 am – 11.45 am	*Break*
11.45 am - 01.15 pm	Session 6: Introduction to Gender Audit
01.15 pm – 02.15 pm	*Break*
02.15 pm - 03.45 pm	Session 7: Introduction to Gender Audit
03.45 pm - 04.00 pm	*Break*
04.00 pm - 05.30 pm	Session 8: Gender Audit (Practice)/Engendering Performance Audit
DAY 3	
10.00 am - 11.30 pm	Session 9: Performance Indicators and Gender Markers
11.30 am – 11.45 am	*Break*
11.45 am - 01.15 pm	Session 10: Gender Audit Tool Kit and application of Markers
01.15 pm – 02.15 pm	*Break*
02.15 pm - 03.45 pm	Session 11: Gender Audit Tool Kit and application of Markers -Continue Session
03.45 pm - 04.00 pm	*Break*
04.00 pm - 05.30 pm	Session 12: Preparation for the field work
DAY 4	
10.00 am - 11.30 pm	Session 13: Field Work
11.30 am – 11.45 am	*Break*
11.45 am - 01.15 pm	Session 14: Field Work
01.15 pm – 02.15 pm	*Break*
02.15 pm - 03.45 pm	Session 15: Field work
03.45 pm - 04.00 pm	*Break*
04.00 pm - 05.30 pm	Session 16: Field work
DAY 5	
10.00 am - 11.30 pm	Session 17: Preparation of Gender Audit Field Reports
11.30 am – 11.45 am	*Break*
11.45 am - 01.15 pm	Session 18:Group Presentations
01.15 pm – 02.15 pm	*Break*
02.15 pm - 03.45pm	Session 19: Group Presentations
03.45 pm - 04.00 pm	*Break*
04.00 pm - 05.00 pm	Session 20: Understanding the practicality of the Gender Tool Kit
05.00 pm to 05.30pm	Wrap Up and Valedictory

2.1 Detailed Technical Session Plan:

Session 1: Introductory Activities

Contents	Introduction - Elicit Expectations of the course from the participants.
Session Enabling Objectives	At the end of this session, ➢ The participants will be able to list the objectives of the course. ➢ The Resource Person/Coordinator will elicit the expectations from the participants.
Methodology	Interaction session (30 Minutes) ➢ The Course Coordinator welcomes the participants and gives an introduction. ➢ After brief individual introduction (entry behaviour) by all the trainees, the Course Coordinator presents the objectives of the programme, explains the purpose of the course. ➢ The participants will be provided with a brief hand-out to fill and hand over to the course coordinator (Handout 1).
Session Duration	1 and ½ hours
Classroom resources required	White Board, LCD Projector and Computer Three flip charts with easels and markers,
Supporting Material	➢ Programme schedule ➢ Handbook ➢ **Handout 1**
Assessment	Discussions and Questionnaire
Resource Person	Coordinator/ RP
Scheduled Planned	10.00 am to 11.30 pm

Session 2: Gender Sensitization

Content	Gender Concepts
Sub Content	➢ Difference between Gender and sex – Gender Norms - Gender Roles –– Practical and Strategic Gender needs – Gender Equity and Equality, Importance of gender equality – Gender Mainstreaming – Empowerment ➢ Gender Perspective in public policy – Importance – Gender aware policies - Gender Neutral – Gender specific – Gender Redistributive. ➢ Gender and Sustainable Development Goals. Paradigm shift in public policy for addressing gender gap in India: From Welfare to Empowerment.
Session Enabling Objectives	At the end of the session, the trainees will be able to understand • The concept of Gender • Needs of Gender Mainstreaming. • Approaches to gender equality

Methodology	• Lecture – 60 minutes
	• Activity - 30 minutes
	Activity for the identification of practical gender needs and strategic gender needs – Participants divide into two groups and work for 10 minutes using an activity form and come out with the opinions about whether the scheme/ programme meets practical needs or strategic gender needs
	- Group 1 will focus on gender needs of beneficiary oriented schemes
	- Group 2 will focus on gender needs of non-beneficiary oriented schemes
	• At the end of the session, each group will explain how the select programmes meet the gender needs.
Session Duration	1 and 1/2 hours
Classroom resources required	White Board, LCD Projector and Computer
	Three flip charts with easels, markers
Supporting Material	• **Handout on gender concepts**
	• SDGs and Gender Equality
	• MWCD Hand Book
	• **Handout 2a & 2b & Annexure 1**
Session Feedback	Discussions and Questionnaire
Resource Person	

Session 3 and Session 4: Gender Analysis/Situation Analysis

Content	Gender Analysis/Situation Analysis
Sub Content	➢ What is Gender Analysis ➢ Importance of Gender Analysis ➢ Longwe Gender Analysis Framework
Session Enabling Objectives	At the end of the session, the trainees will be able to understand ➢ Gender Indicator ➢ Gender Analysis

Methodology	➢ Lecture, activity and interaction
	➢ After making the presentation, the resource person should provide the participants with the handout (Handout 3) and also the cards.
	➢ The resource person should take the group into an interactive mode and encourage the participants to identify the reasons for the gender gap and group them into different categories. Some of the suggested categories are
	    • Cultural factors
	    • Policy failure
	    • Implementation failure
	➢ The participants should be allowed to come out with their own ideas, but the resource person should direct the discussion into the above factors.

Session Duration	1 and ½ hours
Classroom resources required	White Board, LCD Projector and Computer flip charts, cards
Supporting Material	➢ Hand Book ➢ **Handout 3**
Session Feedback	Oral Question and Answer
Resource Person	In House- Resource Person/ Outside Expert
Session Time	02.15 pm - 03.45 pm and 04.00 pm - 05.30 pm

Session 5: Gender Responsive Budgeting

Content	Gender Responsive Budgeting
Sub Contents	➢ Concept of Gender Responsive Budgeting ➢ GRB Process (Integrating gender concerns into the budget cycle) 1. Preparation 2. Approval 3. Execution 4. Audit 5. Evaluation ➢ Gender Budgeting process and experiences in Karnataka
Session Enabling Objectives	At the end of the session, the trainees will be able to ➢ Explain what is Gender Responsive Budgeting ➢ Appreciate the need for Gender Budgeting ➢ Understand the process of Gender Budgeting ➢ Know the role of stakeholders in Gender Budgeting ➢ Importance of sex and gender disaggregated data
Methodology	Power Point Presentation, and discussion
Session Duration	1 and ½ hours
Classroom resources required	White Board, LCD Projector and Computer
Supporting Material	➢ Gender Budgeting Handbook (2015), Ministry of Women and Child Development, Government of India. ➢ Budget Manual. ➢ Handbook
Session Feedback	Questionnaire
Resource Person	In House- Resource Person/ Outside Expert
Session Time	10.00 am to 11.30 am

Session 6 and 7: Introduction of Gender Audit

Contents	Concept of Gender Audit and Importance

Sub Contents	➢ Concept of Gender Audit : How it differs from General Audit
	   1. Need for Gender Audit
	   2. Objective of Gender Audit
	   3. Scope of GA
	   4. Link between Gender Budgets and Performance Based Audits
	   5. Performance Indicators
	➢ Audit Process (Performance Audit): Looking at it from the Gender Lens
	➢ Field work methodologies- Surveys, FGDs, Key Informants Interviews

Session Enabling Objectives	At the end of the session, the trainees will be able to; ➢ Understand the importance of gender audit and its objectives. ➢ Engender the performance based audits
Methodology	➢ Presentation and discussion ➢ The resource person will make a presentation about the gender audits, its importance and the need for engendering the performance audit. ➢ After the presentation, the resource person should go through the different stages of engendering the audits provided in the **Handout 4** and discuss about the practicalities in an interactive mode. This gives the participants the practical way of engendering the regular audits/ performance audits.
Session Duration	1 and 1/2 hours
Classroom resources required	White Board, LCD Projector and Computer
Supporting Material	➢ Audit Manual ➢ Guidelines of PA ➢ Handbook, **Handout 4** ➢ Engendering Performance Audit
Session Feedback	Oral Question and Answer
Resource Person	In House- Resource Person/ Outside Expert
Scheduled Planned	11.45 am to 01.15 pm and 02.15 pm – 03.4 5pm

Session 8: Gender Audit (Practice)/Engendering Performance Audit

Contents	Engendering Performance Audit/Performance Audit with Gender Lens
Sub Contents	Group Exercise by the participants for the preparation of gender audit
Session Enabling Objectives	Preparation of gender sensitive performance audit

Methodology	➢ The resource persons starts the session by giving examples of gender audit questions from Annexure 6 (Gender Audit of NREGA) and facilitates to the groups to prepare a frame work for the gender audit of the following schemes. The participants will be grouped in to four groups focusing on four schemes
	    1. Anna Bhagya
	    2. NSDM
	    3. Namma Grama Namma Rasthe
	    4. Incentives to Milk Producers
	➢ Preparation of framework for Gender Sensitive Audit – 50 minutes
	➢ Presentation – 40 minutes (10 minutes for each group)

Session Duration	1 and 1/2 hours
Classroom resources required	White Board, LCD Projector and Computer
Supporting Material	➢ Audit Manual ➢ Performance Audit Guidelines – www.cag.gov.in ➢ Handbook (Annexure 6) Gender Audit of MGNREGA ➢ Handbook (Annexure 4) Guidelines of the Schemes
Session Feedback	Oral Question and Answer
Resource Person	Expert from Outside
Scheduled Planned	04.00 pm to 05.30 pm

Session 9: Performance Indicators and Gender Markers

Content	Concept of Indicators, Measurement and Gender Markers
Sub Contents	➢ Types of performance indicators ➢ Measuring performance indicators ➢ Gender Markers – Developed by various International Agencies – OECD, UNICEF ➢ Examples of gender markers used by International agencies
Session Enabling Objectives	➢ The participants will be sensitized about the need for gender sensitive performance indicators and gender markers ➢ Discuss about the Practices of Gender Markers – Developed by various International Agencies – OECD, UNICEF, UNDP
Methodology	➢ Power Point Presentation - 60 Minutes ➢ Group Activity – 30 Minutes (Identification of performance indicators for select schemes with the participants. The activity will be facilitated by the resource person ➢ Power Point Presentation and interaction with the participants ➢ After the presentation about the indicators and the markers, the resource person takes the session into an interactive mode and spends 30 minutes in eliciting the opinions of the participants in the identification of indicators, problems involved, the issues that may arise etc. ➢ Identification of gender sensitive indicators is very crucial for two reasons. Firstly the auditors have to generate data for these indicators during the audit from the existing records/survey/ FGD. Secondly this forms the basis for Gender Audit Markers

Session Duration	1 and 1/2 hours
Classroom resources required	White Board, LCD Projector and Computer
Support Material	➢ Tool Kit ➢ Handbook (Annexures 7 & 8)
Session Feedback	Oral Question and Answer
Resource Person	Expert from Outside/ In House Resource Person
Scheduled Planned	10.00 am to 11.30 am

Session 10 and Session 11: Gender Audit Tool Kit and application of Markers

Contents	Introduction to Gender Audit Tool Kit and Markers
Sub Contents	➢ Introduction to Tool Kit ➢ Tool Kit Matrices with Illustrations ➢ Bench marking and gender markers ➢ Eliciting Gender Markers for the select scheme by the Participants ➢ Applying of PI and GM
Session Enabling Objectives	The trainees will be able to use the gender audit tool kit and arrive at gender markers based on the secondary data
Session Duration	3 hours
Methodology	This is a longer session where the first part is to be devoted for introducing the Tool Kit and how to use this. The second part should be for the preparation of Markers using the Matrix for select programmes ➢ Briefing about the tool kit by resource person ➢ Group Activity ➢ Presentation ➢ The resource person facilitates in the measurement of performance indicators and benchmarking to arrive at gender markers.
Classroom resources required	White Board, LCD Projector and Computer
Supporting Material	➢ Tool Kit ➢ Handbook (Annexure 1) and (Annexure 7) ➢ **Handout 5** ➢ More on Gender Sensitive Indicators can be accessed at Eugender.itcilo.org/toolkit/online/story_content/external_files/TA_Edu_CIDA.pdf
Session Feedback	Oral Question and Answer
Resource Person	Expert from Outside/ In House Resource Person
Scheduled Planned	11.45 am to 1.15 pm and 02.15 pm to 03.45 pm

Session12: Preparation for the field work

Contents	Preparation for the field work
Sub Contents	➢ Preparation of methodology for conducting Gender Sensitive Audit ➢ Planning for Fieldwork Logistics ➢ Identifying the roles and responsibilities of Field Investigator ➢ Identifying the steps to be followed, taking notes, documentation etc.,
Session Duration	1.30 Hrs.
Supporting Materials	➢ Questionnaires ➢ Tool Kit (Methodology and Role and responsibility of Field Investigator)
Resource Person	Course Director
Session Time	04.00 pm to 05.30 pm

Session13, 14, 15 and 16 (whole day): Field Work

Contents	Field work for conducting gender audit
Sub Contents	The participants assemble at 9.00 at a designated place and leave for the identified village for field work. It is important to manage the time taking into consideration the travel time between Bengaluru and the identified project area.
Session Duration	Whole day
Supporting Materials	➢ Questionnaires ➢ Conduct Gender Audit for identified schemes/programmes of GoK
Resource Person/ In charge of FI	Course Director/Designated Person
Session Time	9.00 am to 05.30 pm

Session17: Preparation of Gender Audit Reports

Contents	Preparation of Gender Audit Reports
Sub Contents	Groups work together and prepare the Gender Audit Report with the facilitation by the faculty
Enabling Objectives	➢ The trainees will be able to understand how gender audits can help in gender marking and tracking expenditure. ➢ Make policy suggestions
Session Duration	1.30 Hrs.
Supporting Materials	➢ Handbook (Annexure 4) ➢ Tool Kit ➢ **Handout 6**
Resource Person	Faculty Member/s
Session Time	10.00 am to 11.30 pm

Session18 and 19   Presentations

Contents	Presentation of Gender Audits and GAM
Sub Contents	The participants make presentation of the Gender Audit and GAM The issues relating to conducting gender audits , evolving indicators and assigning gender markers will be discussed in detail based on the field work
Enabling Objectives	The participants learn how to arrive at GAM and prepare a blue print for its application in the filed
Methodology	Group presentation and interaction to fine tune the methodology
Session Duration	3 Hrs.
Classroom resources required	White Board, LCD Projector and Computer
Supporting materials	Document prepared by each group
Resource Person	Technical Experts of the Project/ Resource Person
Session Time	11.45 am to 01.15 pm and 02.15 pm to 03.45 pm

Session 20: Understanding the practicality of the Gender Tool Kit

Contents	Understanding the practicality of the gender tool kit
Sub Contents	El iciting the opinions and suggestions to improve the practicality of the tool kit
Methodology	➢ It is a logical follow up of earlier session where the same groups continue ➢ It is a practical exercise where the participants are facilitated to prepare GAM for select programme and interpret the results. ➢ The participants are expected to come out with a blue print for conducting the gender audit and arrive at GAM based on the project guidelines and expected outcomes of the programme. ➢ Each group prepares a practical plan for reviewing the programme objectives, preparation of methodology to conduct gender audit (including the identification of indicators, identification of stakeholders, size of the sample, questions to be asked) processing of data and arriving at the benchmarking and assigning the codes. ➢ Preparation of final report
Session Duration	1 hours
Classroom re-sources required	White Board, LCD Projector and Computer
Supporting mate-rials	➢ Handbook (Annexure 4) ➢ Tool kit ➢ **Handout 6**
Session Feedback	Oral Questions and Answer
Resource person	Expert from Outside/ In House Resource Person
Scheduled Time	04.00 pm to 05.00 pm

Wrap Up and Valedictory

Contents	Wrap Up and Valedictory - Elicit Feedback of the course from the participants.
Session Enabling Objectives	At the end of this session, participants will ➢ Draw plans of action indicating possible follow up actions on doing sectoral/programmatic Gender Audit. ➢ Assess the value and applicability of the gender audit training to the participant's work and their capability as gender auditors/trainers.
Methodology	Interaction session (30 Minutes) ➢ The Course Coordinator extracts views/opinions of the participant's w.r.t the objectives mentioned above. ➢ Participants identify entry points to initiate gender audit.
Session Duration	40 Minutes
Supporting Material	Evaluation Form
Assessment	Discussions and Questionnaire
Resource Person	Coordinator/ RP
Scheduled Planned	5.00 pm to 05.30 pm

HANDOUTS

Handout 1

Gender Awareness Assessment Tool (Session 1)

Dear Participants,

Please fill this format and hand it over to the resource person. This is only to understand the expectations from the training. There is no right or wrong answers. Go ahead!

General Information

Name	
Educational Background	
Organization	
Designation	

1. Have you received any training or orientation on gender issues? (Please tick)

Yes		No	

If yes, give details

Name of the Course	Topic	Date/Duration	Organized by

2. Do gender concerns influence your everyday work?

Not at all	
To a limited extent	
To a significant extent	
The whole focus is on gender	
Not applicable	

3. How familiar are you with international conventions on Gender Equality and the Empowerment of Women?

Not at all familiar	
Quite familiar	
Very familiar	
I use these in my everyday work	
Not applicable	

4. Are you clear about the difference between gender mainstreaming and equal representation of women?

Yes		No	

5. For the following skills and processes, please indicate your level of knowledge and proficiency by ticking the appropriate box.

Processes	I don't know about this	I know about this	I am confident enough to use this in my everyday work
Gender analysis for strategic planning			
Collection and analysis of sex-disaggregated data			
Gender-responsive planning (e.g. development of project or programme documents)			
Gender-specific programming (e.g. inclusion of gender in planning documents such as programme reports)			
Gender-responsive budgeting and tracking of resources			
Gender-responsive implementation of programme			
Gender-responsive monitoring and evaluation			
Gender-responsive audit			

6. Are you aware of any gender policies, strategies of Government of India/Karnataka?

Yes		No	

If yes, Please, specify:………

7. What are your **three expectations** from this training programme?

Handout 2a

Gender Concepts (Session 2)

Gender and Sex

According to Robert Stoller, *sex* refers to the physical differences between men and women, the natural biological differences between men and women, for example, the differences in the organs related to reproduction.

Gender is a culturally-defined set of economic, social and political roles, responsibilities, rights, entitlements and obligations associated with being men and women, as well as the power relations between and among women and men, boys and girls.

Practical and Strategic Gender Need

Practical gender needs refer to resources or facilities that people need to perform their present roles more easily, effectively or efficiently. Measures to address these needs may preserve or reinforce traditional gender relations.

Strategic gender needs, on the other hand, are designed to challenge women's and men's subordinate positions in society, and to transform their existing roles and relations.

Gender equality implies that the interests, needs and priorities of both women and men are taken into consideration, recognizing the diversity of different groups of women and men.

Gender Equity refers to differential treatment that is fair and positively addresses a bias or disadvantage that is due to gender roles or norms or differences between the sexes.

Gender Mainstreaming concerns planning, (re) organization, improvement and evaluation of policy processes so that a gender equality perspective is incorporated in all development policies, strategies and interventions, at all levels and at all stages by the actors normally involved therein.

Gender gap, by definition, is a disproportionate difference or disparity between the sexes. It is the difference between women and men as reflected in social, political, intellectual, cultural, or economic attainments or attitudes. It shows us how unequal access to opportunities maintains inequality between the sexes.

A *gender-sensitive indicator* is simply an indicator that measures gender-related changes in society over time.

Gender analysis is a method of identifying, analyzing and understanding development activities and relations (gender roles/relations) of men and women, boys and girls and patterns of women's and men's access to and control of resources. Different frameworks are available for undertaking gender analysis.

Gender Responsive Budgeting is about incorporating a gender perspective at all levels of the budgetary process, revenue generation and expenditures in order to promote gender equality.

Gender Audit is a tool to assess the accountability to and extent of Gender Budgeting accomplished. It is a guided process to examine 'what has been done' and what has not been done' to meet the stated objectives of gender equality.

HANDOUT 2b

Identification of gender needs in programmes *(Session 2)*

Refer to the Handbook for gender concepts in detail, and the following four case studies provided below. The case studies provided are brief programme guidelines for understanding gender concepts and the practical and strategic needs. Go through the case studies/objectives of the scheme and add your observations in the format given below.

Programme	Strategic Needs	Practical Needs	Why
National Skill Development Corporation			
Milk Incentive Scheme			
Namma Grama Namma Raste			
Anna Bhagya			

Case Study 1

National Skill Development Corporation (NSDM)[36]

(Non Beneficiary Oriented Scheme) (Individual based on Scheme) (Economic Sector)

The National Skill Development Mission was approved by the Union Cabinet on July 1, 2015, and officially launched by the Prime Minister on July 15, 2015 on the occasion of World Youth Skills Day. The Mission has been developed to create convergence across sectors and States in terms of skill training activities. Further, to achieve the vision of 'Skilled India', the National Skill Development Mission would not only consolidate and coordinate skilling efforts, but also expedite decision-making across sectors to achieve skilling at scale with speed and standards. It is implemented through a streamlined institutional mechanism driven by the Ministry of Skill Development and Entrepreneurship (MSDE). Key institutional mechanisms for achieving the objectives of the Mission have been divided into three tiers: a Governing Council for policy guidance at the apex level, a Steering Committee and a Mission Directorate (along with an Executive Committee) as the executive arm of the Mission.

Objectives of the Mission are:

- Create an end-to-end implementation framework for skill development, which provides opportunities for life-long learning. This includes: incorporation of skilling in the school curriculum, providing opportunities for quality long- and short-term skill training, providing gainful employment and ensuring career progression that meets the aspirations of trainees.

- Align employer/industry demand and workforce productivity with trainees' aspirations for sustainable livelihoods, by creating a framework for outcome focused training.

- Establish and enforce cross-sectoral, nationally and internationally acceptable standards for skill training in the country by creating a sound quality assurance framework for skilling, applicable to all ministries, States and private training providers.

- Build capacity for skill development in critical un-organized sectors (such as the construction sector, where there are few opportunities for skill training) and provide pathways for re-skilling and up-skilling workers in these identified sectors, to enable them to transition into formal sector employment.

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[36] *http://www.skilldevelopment.gov.in/nationalskillmission.html*

- Ensure sufficient, high quality options for long-term skilling, benchmarked to internationally acceptable qualification standards, which will ultimately contribute to the creation of a highly skilled workforce.

- Develop a network of quality instructors/trainers in the skill development ecosystem by establishing high quality teacher training institutions.

- Leverage existing public infrastructure and industry facilities for scaling up skill training and capacity building efforts.

- Offer a passage for overseas employment through specific programmes mapped to global job requirements and benchmarked to international standards.

- Enable pathways for transitioning between the vocational training system and the formal education system, through a credit transfer system.

- Promote convergence and co-ordination between skill development efforts of all Central ministries/ departments/States/implementing agencies.

- Support weaker and disadvantaged sections of society through focused outreach programmes and targeted skill development activities.

- Propagate aspirational value of skilling among youth, by creating social awareness on value of skill training.

- Maintain a national database, known as the Labour Market Information System (LMIS), which will act as a portal for matching the demand and supply of skilled workforce in the country. The LMIS will on the one hand provide citizens with vital information on skilling initiatives across the country. On the other, it will also serve as a platform for monitoring the performance of existing skill development programmes, running in every Indian state.

Case Study 2

Incentive to Milk Producers (Head of Account: 2404-00-191-1-17)

(Category B – Beneficiary Oriented Scheme) (Individual based Scheme) (Economic Sector)

Dairying has an important role in improving the economic conditions of the farmers in the State. About 65 per cent of small farmers, marginal farmers, and agricultural labourers are engaged in animal husbandry. About 74 per cent of the families are dependent on dairying in the state. It is estimated about 5.99 million tonnes of milk is produced annually in the state. An average of 45 lakh kilograms of milk is procured per day by the Karnataka Milk Federation through 13 milk unions. This scheme is being implemented since September 9, 2008.Vide Government order dated September 8, 2008 incentive is provided to the farmers at the rate of Rs 2 per litre of milk that is procured by co-operative societies. The incentive per litre of milk has been enhanced from Rs 2 to Rs. 4 with effect from May 14, 2013.[37]

Case Study 3

Namma Grama Namma Raste (Head of Account: 3054-04-337-1-12)

(Category B – Non Beneficiary Oriented Schemes) (Community Based Scheme) (Economic Sector):

Namma Grama Namma Raste scheme is being implementing in Karnataka since 2009-10 under the guideline of PMGSY. The scheme is implemented by the Karnataka Rural Road Development Agency. The scheme meets the following objectives:

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37 http://www.ahvs.kar.nic.in/pdfs/programs/ahvs-SchemeBenefits.pdf

1. To construct district and village roads.

2. To develop connectivity and construct all weather roads.

Case Study 4

Anna Bhagya for APL (Head of Account: 3054-04-337-1-12)

(Category B – Beneficiary Oriented Schemes) (Household Scheme) (Social Sector):

Food subsidization and the public distribution system are the cornerstone for the assessment and eradication of food insecurity in India. While the Government of India passed the National Food Security Bill, the Government of Karnataka implemented a revised food distribution system, known as the Anna Bhagya Yojana Scheme in 2013. It was initially limited to BPL families. Later on the scheme was extended to APL ration card holders in FY 2015-16. Families with only one member having APL Card are provided with 5 kg food grains (3 kg rice and 2 kg wheat) and bigger families with 10 kg food grains (5 kg rice and 5 kg wheat), respectively. The food grains are distributed at the rate of Rs 15 per kg of rice and Rs 10 per kg of wheat.

The scheme aims to meet the following objectives:

1. Hunger free state

2. Provide the food under subsided rate through PDS mechanism.

3. To provide nutritional food for women and children: Pregnant women and lactating mothers and children in the age group of 6 months to 14 years will be entitled to meals as per prescribed nutritional norms under Integrated Child Development Services (ICDS) and Mid-Day Meal (MDM) schemes. Higher nutritional norms have been prescribed for malnourished children up to 6 years of age.

4. Women Empowerment: Eldest woman of the household of age 18 years or above to be the head of the household for the purpose of issuing of ration cards.

Grievance Redressal Mechanism: Set up at the District and State levels. States will have the flexibility to use the existing machinery or set up separate mechanism.

Handout 3

National Skill Development Mission (NSDP)

(Session 3)

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. Its objective is to increase employability of ever growing labour force and enhance their productivity. The initiative focuses on improving the skill sets of women in non-stereotype trades, and thereby seeks to empower women, who constitute 30 per cent of the target population of 550 million. Table 1 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 2 captures the general trend in placements and average monthly salary differentials among male and female trainees.

Table 1: Year-wise Admissions, Dropouts, Actual and Successful Trainees at 36 ITIs

	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
	10.5	89.5	100	7.7	92.23	100	9.12	90.88	100
No. of Dropout in ITI's	186	1696	1882	109	1809	1918	100	1445	1545
	9.9	90.12	100	5.7	94.3	100	6.5	93.53	100
No. of Actual Trainees	611	5106	5717	496	5395	5891	567	5199	5766
	10.7	89.3	100	8.4	91.6	100	9.83	90.17	100
Total No. of Successful Trainees	487	4256	4743	400	4490	4890	366	3540	3906
	10.3	89.7	100	8.2	91.8	100	9.4	90.63	100

Table 2: 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.

Instructions to Participants:

a. Analyse the above data with a gender lens and identify the gender gaps.

b. Based on the details presented in **Handbook** (Annexure 4) and your own understanding, identify the factors responsible for the gender gap and what are the other data requirements to analyse the impact of this programme? Some of the possible factors are cultural factors, wrong policy formulation, implementation issues, etc.

c. Write your answers and hand over to the resource person.

Handout 4

Guidelines for preparing Gender Audit

(Session 6)

The following steps will guide in incorporating the gender factor in performance audits. Since gender audit is nothing but assessing the performance of the scheme in meeting gender needs, the following steps are important. This could be used as a reference by each group in designing the gender audit for specific schemes along with Handout 2Aor Annexure 4in the **Handbook** which gives objectives of some of the schemes.

Steps in Performance Audit	Steps in Gender Sensitive Audit
Criteria for Selection of Audit topics • Risk • Materiality • Visibility • Past Audits • Estimated impact • Coverage	Apart from these criteria the following is to be included • All the general criteria must be necessarily viewed/assessed/linked to gender. • Schemes addressing gender equality should be given priority
Audit Criteria for selection of topic • Characteristics of a good criteria • Reliability • Objectivity • Usefulness • Comparability • Completeness	Apart from these criteria, the following is to be included • Sex/Gender Disaggregated data (all important for auditors to select a scheme) • Gender Equity (difficult to quantify) • Gender Empowerment (difficult to quantify)
Audit Principles • Economy • Efficiency • Effectiveness	**Audit Principles** • Economy • Efficiency • Effectiveness • Equity (Gender Equity)
Audit Objectives • Whether proper policy, planning existed for implementation of the scheme? • Whether the adequate financial support given and financial management was done effectively and efficiently? • Whether the scheme implemented in accordance with the Scheme guidelines/Government orders, etc. • Whether the monitoring mechanism is in place at all level? • How are things (Descriptive) • Are things they ought to be • (Normative) • Why are things not as they ought to be (Analyzed)	**Audit Objectives** • Whether the gender budgeting processes have been adopted in the planning implementation and review of the policies? • Whether the fund earmarked in Gender Budget Statement is adequate for achieving the spelt out gender responsive programme objectives? • Whether Government/dDepartment created awareness for officials/elected members about gender budget and its impact on economic issues? (This question is relevant for Government, Municipal Corporation and PRIs) • Whether an effective impact assessment mechanism exists for gender equity/empowerment at all levels? • Whether components relating to women (directly or indirectly) are being implemented effectively? • Whether gaps in implementation and delivery mechanism of women specific scheme components evaluated? (this is possibly not an audit objective but a selection criteria) • How are things in relation to men and women?

Audit Approach	Audit Approach
• System oriented approach. • Result oriented approach. • Problem Oriented Approach	• Gender mainstreaming approach • Women empowerment approach
Audit Criteria • Project Guidelines • Gender Budget • Government Orders	**Audit Criteria** • Project Guidelines • Government Orders • Overall gender commitments of the Government • General standards prescribed for women empowerment by the National and International organizations.
Audit Scope a. Selection of sample is usually 25% of the area covered by the implementing agency and financial performance of the programme b. Audit Plan at the implementing agency c. Number of years	**Audit Scope** a. Gender differences based on the disaggregated data could be considered for selection of sample. b. Audit Plan at the implementing agency should have gender component. c. Should be minimum five years to understand the gendered impact.
Entry Conference The purpose of this conference is to inform the entity about the areas to be audited along with audit objectives, the audit approach and the time-frame within which the audit is expected to be carried out.	**Entry Conference** It should also address gender issues and sensitize the audit team
Audit Design Matrix It is based on the audit objectives, associated sub-objectives and lower level detailed questions and it provides a framework for fieldwork and further analysis.	**Audit Design Matrix** It should include -Audit questions -Gender based questions
Data Analysis Financial criteria Meeting the criteria of 3Es	**Data Analysis** Gender wise data analysis to arrive at the gendered impact of the programme\ Meeting the criteria of 4Es
Audit Report Writing Using the standard format	**Audit Report Writing** Should contain a section of gendered impact Gender neutral language should be used
Exit Conference The audit team leader or the Group Officer in charge should hold an exit meeting with the officer in charge of audited unit at the close of audit to seek his observations on the audit conclusions and recommendations	**Exit Conference** Gendered impact should be observed and recommendations should be based on the responses of the people in charge of the programme
Final Report Contains observations on all the audit questions framed and recommendations	**Final Report** Should contain specific observations on gender equality/empowerment

Handout 5

Gender Marker

(Session 10 & 11)

This handout gives a matrix to arrive at Gender Marker based on the data that comes from the gender audit. The findings from the gender audit are to be compared with the bench marking to arrive at Gender Markers. The participants can refer to the programme details and suggestions for arriving at the Gender Markers provided in **Handbook**.

Tool to arrive at Gender Markers

Type of Indicator	Activities influencing the Indicators	Measuring the Indicators	Data Sources	Bench Marking	Gender Marker Assigned	Justification
Risk/ Enabling			Project Guidelines			
Input			From GB and Audit			
Process			Project Guidelines Audit			
Output			Monitoring report and Audit			
Outcome			Audit Report			

Handout 6

Blue print for measuring PI and arriving at Code (Sessions 17 & 20)

Measure of PI	Data Source	Methodol-ogy	Sam-pling	Data Analy-sis	Out-come	Bench marking	Code	Justifica-tion	Audit Obser-vation and suggestions

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