Government of Kerala

Gender Budget Manual for Local Self Government Institutions of Kerala

GOVERNMENT OF KERALA

Abstract

Local Self Government Department - Kerala Local Government Service Delivery Project (KLGSDP) -Gender Budget Manual - Approved - Orders issued.

LOCAL SELF GOVERNMENT (DA) DEPARTMENT

G.O.(Rt)No.1750/2017/LSGD   Dated, Thiruvananthapuram, **27.05.2017**

Read :-   (1) G.O(Rt) No.1652/15/LSGD dated 01.06.2015
(2) G.O(Rt) No.2420/16/LSGD dated 11.08.2016
(3) Letter No.2016/101/778 dated 10.03.17 received from the Director KILA
(4) Letter No. 49/2015/KLGSDP dated 20/03/2017 received from the Project Director, KLGSDP

ORDER

As per Government Order read as 1st and 2nd paper above, Manual Vetting Committee and Sub Committee were constituted for vetting and quality assurance of various manuals prepared under Kerala Local Government Service Delivery Project (KLGSDP).   After detailed deliberations, the Manual Vetting Committee held on 14.12.16 has forwarded the Gender Budget Manual to Government for apex approval. However following the directions of Chief Secretary, KILA has modified the Manual incorporating relevant points with reference to local planning and budgeting exiting in Kerala and submitted to Government as per the letter read as 3rd paper above.

2) Government have examined the matter in detail and are pleased to approve the Gender Budget Manual prepared by Kerala Institute for Local Administration (KILA) under Kerala Local Government Service Delivery Project (KLGSDP).
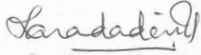
By Order of the Governor
A.K.MOHANA KUMAR
Joint Secretary to Government

To
The Project Director, KLGSDP
The Director of Panchayats, Thiruvananthapuram,
The Director, Urban Affairs Department, Thiruvananthapuram.
The Director, KILA, Thrissur
The Director, Local Fund Audit, Thiruvananthapuram.
The State Performance Audit Officer (SPAO)
The Secretaries, All Districts Panchayats.(Through Director of Panchayats)
The Executive Director, IKM, Thiruvananthapuram,
Office Copy/Stock File
Copy to :-

Private Secretary to M(LSG&WM)
Personal Secretary to Principal Secretary, LSGD
Personal Secretary to Special Secretary, LSGD

Forwarded/By order,

Section Officer

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About the Manual

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The Local Self Government Institutions (LSGIs), being the primary institutions of participatory democracy, are the key actors in imparting gender equality and equity at grassroots level. The active involvement of women in decision making is seen as a key to success of the efforts of LSGIs. Women have to be treated as equal partners in decision making and implementation, rather than only beneficiaries. By this process, LSGIs can be more people-friendly in general and gender-friendly in particular in upholding social justice.

1.1. Context

Gender budgeting is a relatively new development concept that seeks to provide gender perspective to the budget. The term 'gender budgeting' is sometimes known by different names - 'gender budget work', 'gender-sensitive budget', and 'gender budget analysis' - but in essence they refer to the same concept. It addresses the needs and interests of different groups of citizens - women and men, girls and boys - and aims to allocate government resources in an equitable way so that the most pressing needs of individuals and groups are satisfied. The purpose of gender budgeting is to understand the allocation of funds, monitor expenditure, and public service delivery from a gender perspective; as a means of mainstreaming women's concerns in all activities and improving their access to public resources.

Today, some form of gender budget work has been implemented in over 60 countries. In India, according to the Union Budget statement of Government of India (Expenditure Budget Vol. I, 2015-2016), "Gender Budgeting is the analysis of the budget through a gender lens". The need for taking up Gender Budgeting was recognized in the Tenth Five Year Plan (2002-07) and National Policy for the Empowerment of Women, 2001, which observed "Availability of adequate financial,

human and market resources to implement the Policy will be managed by concerned Departments…". This process will include, among other initiatives, "Assessment of benefits flowing to women and resource allocation to the programmes relating to them through an exercise of gender budgeting." In this scenario, the Department of Women & Child Development (DWCD) in the Central Government, in collaboration with United Nations Development Fund for Women (UNIFEM), led the initiative for Gender Budgeting at the level of Central Government. This led to the commissioning of a Gender Budgeting study by the National Institute of Public Finance and Policy (NIPFP), New Delhi.

In the national Economic Survey for 2000-01, for the first time a separate section on Gender Inequality was included in the chapter on Social Sector. Subsequently, the Gender Budget analysis of Union Budgets undertaken by the NIPFP was in corporated in the Annual Reports of the DWCD. Later on, in the Union Budget for 2005-06, a separate statement on Gender Budgeting was included for the first time, which covered the budget allocations under 10 demands for grants. Union Budget for 2006-07 took this exercise forward, as it presented a Gender Budgeting statement covering 24 demands for grants (under 18 Ministries/Departments of the Central Government). As reported in the Outcome Budget 2006-07 of the Ministry of Women and Child Development, Gender Budget cells have been set up in 40 Central Ministries with the primary objective of focusing on flow of funds and benefits to women and to improve the gender sensitivity of the programmes and schemes.

State of Kerala initiated the gender budgeting process at the local government level as far back in 1998 and mandated the local bodies to allocate at least 10% of the plan funds devolved by the state specifically for women through Women Component Plan (WCP). Over the years, this process helped the local governments to understand specific issues of women through studies on status of women and then reflect some of these needs in the planning process. By and large, the mandatory allocation for women addressed the economic empowerment of women through Self Help Groups (SHG's) and through income generation programmes under the poverty eradication mission of Kerala government – the Kudumbashree. Sporadic attempts are made to address specific gender issues like violence against women (*Jaagratha Samiti*), specific health and sanitation problems, focus on skill development etc. Hardly any attempts are made to address issues of double work burden, issues related to women's mobility, safety and security in work places and public places, gender sensitivity of professionals working with women etc.

The state budget started to reflect the gender budgeting process only from 2008-09 onwards. The budget states the need for creating gender disaggregated data and institutional structures that can facilitate a gender sensitive approach in policies and programmes. A Gender Budget exercise was done in the Kerala Budget during 2008-09 by Kerala State Planning Board. The total outlay earmarked for women accounted for only 5.5 % of the total State budget outlay in 2008-09, which increased to 8.5 % in 2010-11 after a gender audit was done.

Furthering to this, a policy entitled "Gender Equality and Women's Empowerment" (GEWE) was approved by the Government of Kerala on 16th April 2015 to strengthen gender equality and women's empowerment in the State. The GEWE Policy does

not present a blueprint for development. It presents a results framework for achieving gender equality in the State, allowing a more strategic and outcome-based effort to achieve the desired results. In continuation of this, Government of Kerala has published 'Gender Planning, Budgeting, and Auditing Manual' on 2nd June 2015, envisaging the policy implementation strategies. However local governance in the State has conceived the gender perspective since the way back in 1998 and having an existing framework for the same. Hence the existing framework on local governance with a gender lens is envisaged in this Manual for Local Governments.

1.2. Purpose

This Manual is a deliberate attempt for engendering the planning and budgeting process of LSGIs. Therefore, the methodology followed in this Manual is in line with the planning and budgeting process of LSGIs. The Manual is meant for elected representatives, officials, technical experts, and all those who are associated with the process of planning, project implementation, and capacity building at the local government level. It contains tools, methods and indicators to help with gender based planning and budgeting of programmes. This Manual focuses on how to ensure gender equality and justice in the programmes of LSGIs.

1.3. Rationale

Gender budgeting is about incorporating a gender perspective into the national, state, and local budget to enable a government to decide on how policies and priorities should be revised - and what resources are needed - to achieve the goal of gender equality. It is a strategic response to the needs and wants of all citizens, irrespective of biological division by sex.

Gender budgeting has been internationally recognized as a tool for incorporating gender perspective and concerns at all levels and stages of the planning, budgeting, implementation, and monitoring. It has the potential to correct the socially skewed gender patterns in community through the plan and budget. Moreover, gender budgeting is expected to address gender issues in general and critical gender needs of vulnerable communities in particular.

The rationale of gender budgeting in LSGIs is built upon the fact that the LSGIs' budget impacts the various sections of the society is different in resource allocation. Thus, it would cater to the specific needs of population belonging to sections such as women, men, girls and boys, Scheduled Castes (SC), Scheduled Tribes (ST), traditional fisher communities and other marginalized communities such as widows, deserted, sexual minorities, differentially abled, and economically backward with gender perspective.

1.4. Objectives

The objectives of this Manual are to:

i.   Provide guidance to the Elected Representatives, Working Groups, Implementing Officers, and all stakeholders involved in planning process for further improving LSGIs' budget with a gender lens;

ii.   Explain engendering process of the Planning and Budgeting of LSGIs.

1.5. Organisation of the Manual

This Manual is schemed intofive chapters viz.:

Chapter 1: About the Manual

The rationale and objectives of the Manual is given in this chapter.

Chapter 2: Decentralisation, Gender, and Development Approach

Chapter two gives introduction to decentralisation and gender development approach and initiatives in the Kerala context.

Chapter 3: Gender Planning

Chapter three provides the process of integrating gender perspectives in the participatory planning by LSGIs.

Chapter 4: Gender Budgeting

Chapter four provides the budgeting process with gender perspective.

Chapter 5: Gender Auditing

The auditing mechanism in general and gender auditing in particular is given in Chapter five.

The basic concepts and terminologies on gender are given in **Annexure 1.0.**

1.6. Exclusion Clause

The Manual is an evolving document and the Director of KILA and Director of Panchayats will accept and incorporate valid suggestion and feedback.

Decentralisation,Gender and Development Approach

2

2.1. Introduction

The 73rd and 74th Amendment to Indian Constitution envisages social justice by ensuring equal access and increased participation of women in power structure of the Local Self Government Institutions (LSGIs). In 1996, the State of Kerala launched the People's Plan Campaign (PPC); that gave due thrust towards gender equality and equity. The aforesaid constitutional amendments gave primacy to the involvement of people to voice their needs through various platforms, for instance the Grama Sabha. In Kerala, various other platforms for participatory planning, including *Jagratha Samithi* (Vigilance Committee) and Kudumbashree together with Women Component Plan (WCP) have further provided space and potential for people's participation especially for women. This chapter highlights some critical gender issues in Kerala necessitating the need for Gender Planning and Budgeting in development interventions.

There are gender issues, identified universally, with local relevance that severly affects women as against men. **Table 2.1** shows some of the issues in the life cycle of females in the Indian context.

Table 2.1: Few Issues in the Life Cycle of Females in the Indian Context

Sl. No.	Life Cycle of Women	Issues
1	Conception	Foeticide
2	Infant (0 -1 Years)	Infanticide, Infant Mortality, discrimination in breast feeding and health care.
3	Child (1-10 Years)	Child mortality, malnutrition, polio, anaemia, Iodine Deficiency Disorder, school drop-out, child labour, discrimination in food, health care, child abuse and rape.4Adolescent(11-18)Malnutrition, anaemia, child Marriage, child labour, child abuse and rape, school dropout, trafficking, commercial sex work, discrimination in food and health care.
4	Adult Women	Domestic violence, rape, trafficking, commercial sex work, abortion, discrimination in food and health care, health facilities, family planning, unpaid care work, lack of asset base. Wife: Dowry harassment, desertion, anemia, divorce, widow-hood, family planning, Maternal mortality, unsafe delivery, early and frequent deliveries, under nutrition. Worker: Lack of support facilities, wage discrimination in employment and career opportunities, safety and security, absence of women friendly tools and equipment's, sexual abuse at work place.
5	Elderly women	Lack of support mechanism, widowhood, insecurity, destitution, begging.

Source: Adapted from "Gender Budgeting Handbook for Government of India Ministries and Departments, MoWCD, GoI, 2007".

All these major issues identified are encountered across and around the life cycle of females. These barriers prevent women and girls from gaining access to their rightful share in the development process. It is generally believed that the condition of women in Kerala is better than women in other states in India. This is drawn from the various conventional indicators like literacy, sex ratio, life expectancy, etc. However, women in Kerala (52 percent of the state's population) lag behind in certain dimensions leaving them disempowered and dependent.

2.2. Status of Women in Kerala

The concept "status of women" remains elusive. Most terms and definitions refer at least in part to gender inequality; most also focus on one of three basic dimensions of gender inequality, (1) prestige, (2) power, or (3) access to or control over resources. The data given in **Table 2.2** reveals the secondary status of women in Kerala and the gender paradox.

Table 2.2 indicates that development planning needs to be based on a thorough understanding of the general and specific conditions and needs of women. It is imperative for local planning to work towards improving the socio-economic status, gender equity, and justice for women across caste/religion, and many others. For this, specific tools like gender analysis, gender planning, gender budgeting, and gender auditing are relevant to improve the condition as well as the position of the females in equal terms with males.

2.3. Gender Initiatives in Local Governance in Kerala

Local governance has integrated several steps in its process to ensure gender equality.

i. The Kerala Panchayat Raj Act (KPRA), 1994 (13 of 1994) and the Kerala Municipality Act (KMA) 1994 have ensured one-third reservation for women in seats and positions of LSGIs. As per section 7 (6) in the KPRA and section of 6 (7) in KMA, reservation for women have increased to 50% of the total number of seats and positions in LSGIs by rotation to different constituencies in LSGIs w.e.f. 7-10-2009.

ii. Kerala has integrated gender and development approach in local governance, through the participatory planning process from 9th Five Year Plan onwards. The State Government realised that there had to be more active facilitation, if women were not to be marginalised from the development process. Thegovernment issued directions in 1998 mandatorily to set apart a minimum of 10% of the overall budget of LSGIs for the Women Component Plan (WCP). It is the single most remarkable intervention that has brought gender issues into the forefront of the governance agenda.

Table 2.2.: Status of Women in Kerala

Women and Work	The average female work participation rate nationally is 25.51% and in Kerala it is only 18.23% (Economic Review, 2015). There is also wage discrimination between men and women.
Women and Property	In Kerala women do not enjoy equal property rights. For instance only 23.8% women have operational land holding.(Economic Review 2003). Women's control over and access to income and assets is limited.
Lack of Political Power	Women representation is limited and inadequate in political parties, trade unions and in other positions of political power. Among members of the legislative assembly, less than 10% are women. Kerala has 20 members in the Lok Sabha out of which the maximum number of women has been two! It is only because to the Local Governments in Kerala, 50% seats and positions are reserved for women that they are getting some political space.
Increasing Violence against Women	As per the report (2012-2013) of the study conducted by institute of Social Sciences, New Delhi for The State Police Chief, Kerala, by 2020 growth in the rate of crimes against women would exceed the population growth rate(Ref: Report by National Crime Records Bureau)
Less Women in Professional / Technical Education	The rate of enrolment of women in professional and technical institutions is low compared to that of men (Ref: Pattern of Enrollments at Different Educational Levels, India, Science and Technology).
Increase in life style related diseases among women	Though it has been possible to significantly reduce maternal and child mortality rates in Kerala, morbidity rates among women are on the rise especially lifestyle related diseases like blood pressure, diabetes, obesity and heart diseases (Navaneetham, Kabir and Krishna Kumar (2009), Factors Determining Morbidity in Kerala).

Mental health issues and suicides among women	Many women are becoming prey to depression and suicidal tendencies (Kerala State Mental Health Authority). Economic struggles within households, managing households by women in the absence of men working outside the state or country, mental and physical violence at home, dowry related harassment, issues related to sexuality, etc. are contributory factors.
Decreasing Male-Female Ratio	Though Kerala has a favourable sex ratio, it is a matter of concern that there is a decreasing number of females to males in the 0-6 age group; as revealed by sex ratio of 1000:959. (Census 2011).This figure give rise to a speculation that the cause for decreasing number of girl children is the prevalence of female feticide.
Family planning and birth control measures	There is pressure on women from the family and the medical establishment, to use oral pills and other invasive technologies that have side effects. Although vasectomy in simply and less expensive, it is mostly women who are sterilised.
Increasing number of aged women	The population of aged persons is increasing in Kerala. According to the 2011 census, the number of women aged above 60 years is 19 lakhs and the number of men, 23.26 lakhs. Aged women have specific problems such as economic dependency, mental and physical health problems, malnutrition, loneliness, domestic violence.
Increase in number of women headed households	The number of female headed households in Kerala is greater than the national average. While the national average is 11%, in Kerala it is 23%. (2012).These include widows, single women, and abandoned/separated women. The increasing unemployment of men and decline of the traditional sectors increase the domestic responsibility of women.

iii. The Kudumbashree Mission was set up by Government of Kerala by focusing on three critical areas – micro credit, entrepreneurship, and empowerment. Kudumbashree was launched in 1998 to wipe out absolute poverty through Neighborhood Groups (NHGs) of women. The NHGs at the grassroots level is the base tier formed by groups of women. A federated unit of NHGs at the ward level is the Area Development Society (ADS) and at the Local Government level is the Community Development Society (CDS).

iv. A participatory study of the status of women in selected Panchayats were taken as a step to understand local specific issues of women in terms of practical and strategic gender needs and subsequent planning of relevant projects.

v. The Guidelines for planning of LSGIs envisaged to constitute a Working Group on Women Development and it was directed to ensure women's representation in all sectoral Working Groups.

vi. Kerala Women's Commission was established in 1996 with the objective of improving the status of women in Kerala and to enquire into unfair practices against women.

vii. Later the Commission formed *Jaagratha Samithi* (Vigilance Committee) at each LSGI as its 'ear and eye' to address atrocities against women and children.

viii. One of the most outstanding and creative steps in the decentralized planning process initiated in Kerala was the Women Component Plan (WCP). The WCP

created space for women's problems to be raised in the Grama/Ward Sabha and gave opportunities to find expression as projects, and brought more women into the public domain of the development debate. The 9th plan guideline gave sufficient guidelines, trainings, and even suggested model schemes.

However the differential impacts of development initiatives on women and men can only be identified if monitoring and evaluation mechanisms are sensitive to gender. This enables crucial adjustment of programmes and policies to fit and respond to gender issues and needs in a more comprehensive way and to ensure that intentions in planning and policy are met. For this to happen, gender-disaggregated data is important, but not sufficient. This data may show differences between groups of women and men, but fail to show the gendered power relations between these groups.

Gender issues are so inextricably linked to cultural values, social attitudes, and perceptions that measure them must mean using a variety of indicators engendering both quantitative and qualitative information. Qualitative analysis should be used in all stages of the project cycle to understand the power dynamics and its operations. These points to the need to develop clear frameworks and tools of gender planning, gender budgeting and gender auditing. It also make it imperative that all stakeholders like the state and local governments take certain steps to consciously intervene to facilitate the process of engendering the planning, implementing and monitoring process. The Gender Equality and Women Empowerment (GEWE) Policy of Government of Kerala (2015) is also a recognition of this.

Gender Planning

3

3.1. Participatory Planning Cycle

Gender planning in LSGIs aim to improve the status of women by developing activities that confront problems arising from gender inequalities, exploitation, and discrimination. It helps to identify, analyse, and formulate remedial measures for resolving the inequalities in social, economic, cultural, legal, and family structures. And also serves to initiate a process of change to address such structures and processes. Hence, Gender Planning in LSGIs is a process involving technical and political aspects of local governance; with gender perspective to formulate, implement, and monitor plans for ensuring gender equity. Consequent to the 73rd and 74th amendments to the Indian Constitution and enactment of KPR and KM Acts in 1994, LSGIs have assumed an important role in local planning for economic development and social justice; through a participatory planning process. This involves active participation of different sections of people in the form of Grama/Ward Sabha, Working Groups (WGs), Stakeholder consultations, and Development Seminar. The guidelines on plan formulation for LSGIs is issued by the State Government from time to time. Based on the G.O (MS) No. 10/2017/LSGD and 11/2017/LSGD, dt. 09/01/2017, broadly envisaged participatory planning process of LSGI is given in **Figure 3.1.** Hence the process and mechanism of participatory planning cycle in **Figure 3.1** shall be screened through a gender lens, so as to enable gender planning. However gender planning is not a separate process of planning, but engendering the planning process.

Figure 3.1:
Participatory Planning Process of Local Self Government Institutions
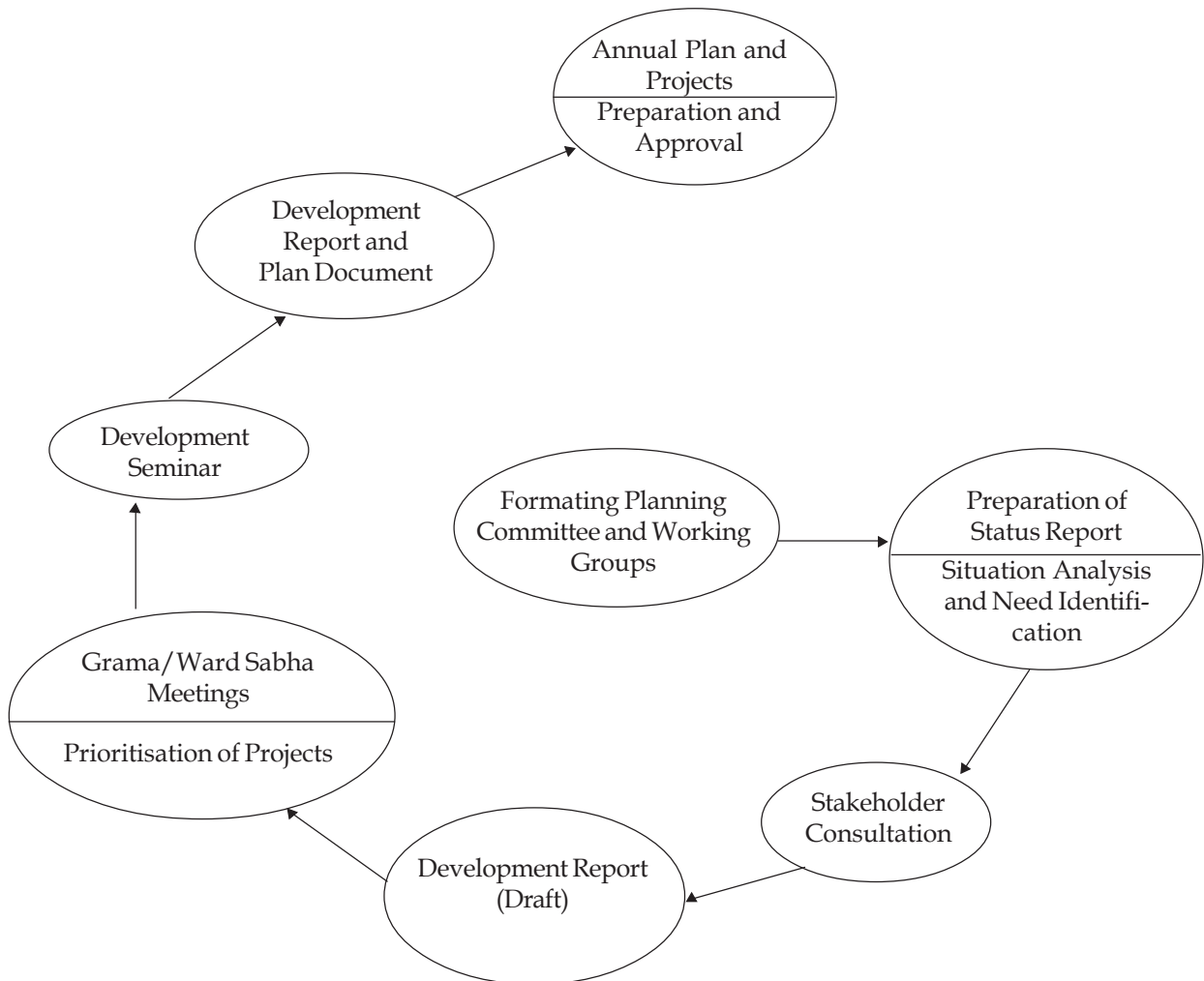
3.2. Gender Planning Cycle

i.   The local development plan is formulated through the steps visualised in **Figure 3.1.**

ii.   The guidelines for planning insists that 10% of the total plan outlay shall be earmarked for the Women Component Plan (WCP). Development projects that directly address the practical and strategic needs of women are included in WCP. The discussion may capture the broad dimensions of socio-political and economic realms that share interfaces with women empowerment. (**See Box 3.1**).

iii. Other than the general topics suggested in **Box 3.1**, locality specific issues and opportunities also need to be considered.

iv.   Apart from WCP, all the general projects should be gender sensitive. For this, the process and mechanism of participatory planning should be envisioned with gender perspective.

Box 3.1: Suggestive General Topics for WCP (100 percent for Women)

1. Economic and social development	· Opportunities for economic development for women · MGNREGS, micro enterprises · Women working in agriculture and other informal sectors · Responsibilities at home and public life · Participation in social and political life
2. Security	· Atrocities against women in public space and work place · Domestic problems and violence against women · Protective mechanisms / safety nets for women : legal mechanism, JaagarataSamathi, social welfare pensions · Child marriage, child labour, female foeticide, school dropout
3. Health	· Life cycle issues of women · Reproductive health (care of pregnant women, issues related to child care) · Care of aged women · Lifestyle and occupation related health issues · Substance abuse (alcohol, tobacco and drugs) · Nutrition and hygiene · Health services for women by health institutions
4. Services and programmes by Local Goverments	· Art and cultural activities · Rest places · Programmes benefiting women implemented by the panchayat · Programmes benefiting women by other government agencies · Institutions under panchayat special focus on the institutions which have closer relation with women issues, such as PHC, schools, anganawadi and hostels' · Other women friendly infrastructure arrangements

Source : KILA, 2015 : Grama Sabha of Special Categories : Operational Manual

3.2.1. Constitution of Working Groups

As per the guideline for planning, each LSGI has to constitute Working Group (WG) for various sectors. From gender perspective, the guideline for planning envisages the participation/representation of women in the Working Groups. Also, The Chairperson of Working Group on Women Development shall be a Woman Elected Representative. The members of Community Development Society (CDS)also given due representation in the Working Groups.This will enable to gather women's views on gender issues and to evolve suitable project ideas for tackling gender issues.

3.2.2. Preparation of Status Report

All the Working Groups have to prepare Status Report, as per the guidelines for planning. The Status Report shall reflect gender perspective. For this, following steps are required.

3.2.2.1 Gender Analysis (GA)

Gender Analysis (GA) is a valuable descriptive and diagnostic tool for development planners to ensure equality and equity. There are a number of different approaches to GA. However the major task in GA is to conduct a gender status study and institutional analysis with a gender perspective. The steps to conduct gender analysis are as follows.

i.   All Working Groups (WGs) constituted, as per the guideline in force, shall conduct Gender Analysis (GA) of all concerned institutions as well as sectors of the LSGIs. The prime objective of Gender Analysis is to streamline gender perspective and generate as much data on status of females and males in all institutions/sectors of LSGIs.

For instance, Working Group on Agriculture shall conduct Gender Analysis of **Krishi Bhavan** as an Institution of Local Government (LG) as well as Agriculture as a development sector of the LG.

ii. For GA, secondary data on literacy, health, employment, property and ownership over land and other assets, crime rate, educational status, and women's social participation should be disaggregated by gender. Focus Group Discussions (FGDs) with special groups of women as well as men can be conducted.

iii. Implementing Officers (IOs) of Institutions/Sectors concerned shall be responsible to provide relevant data for conducting Gender Analysis by each WG.

iv. To conduct GA the Conveners of WGs shall prepare a Checklist. This checklist shall be locally specific and contextually feasible for each LSGI concerned. (Specimen of a Checklist to conduct Gender Analysis is given in **Annexure 3.1** and a Checklist to conduct Institutional Analysis is given in **Annexure 3.2**). The questions given in **Box 3.2** can be used by the Working Groups to validate the Checklist.

v.   The observations of each Working Group and stakeholder consultations have to be consolidated into one report by the Working Group for Women Development. The status report thus prepared will help to prepare gender action plans.

Box 3.2: Validation of Checklists by the Working Groups

- Whether females have better access to services in all Institutions of LSGI's. This shall be looked at the purview of Right to Service Act also.
- Guide to identify the division of labour and responsibilities based on gender, and prepare an activity profile of men and women in the LSGI area.
- The roles and responsibilities of females and males, their participation and involvement in decision making process in all aspects (from household level to public institutions).
- Access and control over resources in relation to institutions, structures and processes. (E.g. Who own and control Land, Technology, Labour and who benefit out of that assets and income).
- Is the institution concerned able to provide basic facilities such as drinking water, sufficient seating arrangements, waiting room, sick room and gender friendly toilets etc., for females?
- What are the normative rules and behaviour related to gender in the institution or sector is concerned?
- Identify development gaps. What was planned for improving the status of females and increase the gender equity, what was achieved and what is not.
- Present status and issues on gender in the previous year(s) projects implemented under the sector, and its merits and demerits.
- What is the status or quality of services meant for female?
- Availability of female friendly facilities in institutions and public spaces.
- Attitude of staff in an institution towards females.
- What are the issues faced by working women, including service delivery.

3.2.2.2. Identifying Gender Needs

i. Identifying gender needs is the entry point for gender planning of LSGIs. As mentioned in paragraph **xiii** in **Annexure 1.0**, gender needs are broadly categorized into two: Strategic Gender Needs (SGN) and Practical Gender Needs (PGN). The gender needs by category at local level are summarised in **Box 3.3.**

Box 3.3: Gender Needs - A Few Examples

Category	Needs
Strategic Gender Needs (SGN)	i. Reduction of household burden (increase men's participation in household tasks) ii. Improvement, access to reproductive and sexual health care services. iii. Prevention of violence and protection from violence iv. Increase of women's participation in social, political and cultural activities. v. Skill development, Skill up gradation and Technological enhancement. vi. Technical education, inclusion of women in non-conventional occupations. vii. Facilities for higher education, mobility etc. viii. Achieving equality of legal rights such as land tenure Facilities and privacy to cater menstrual hygiene.
Practical Gender Needs (PGN)	i. Housing ii. Sanitation facilities iii. Employment iv. Health v. Education vi. Water vii. Waste management,

Source:Gender Planning, Budgeting and Auditing Manual, (p/27), Sakhi Women's Resource Centre, published under DSP Mission, LSGD, and Kerala 2006. etc.

ii. The locally specific gender needs shall be included in the Status Report, based on the GA. The need for menstruation related facilities has to be specifically taken into consideration. (**Box 3.4**).

iii. All Working Groups shall examine whether the Gender Status Report is contextually relevant to the Wards concerned; i.e. whether the Gender Status Report has identified strategic and practical gender needs and concerns of females and males of the particular ward. To enable this, provide expected output indicators at ward level, like:

a. number of women beneficiaries,

b. increase in employment of women,

c. post-project increase in resources/income/skill, etc. of women.

<table>
<tr><td align="center">**Box 3.4: Need for Menstruation Related Facilities**</td></tr>
<tr><td>   One of the reasons why girls miss classes or drop out completely is due to menstruation related factor. It is considered dirty and impure and during periods girls are discouraged to attend school and stay at homes. The unavailability of sanitary pads, inadequate sanitation and absence of separate toilet for girls in schools compounds the problem. Furthermore, girls from poor background lack affordable sanitary-wear, which causes discomfort, and hence prefer to remain at home. To some parents this stage also signals a sign of maturity for girls and time to get them married. These factors are further compounded by the cultural beliefs and myths that look at menstruation as, polluting, or taboo, and hence may encourage girls to avoid social contact during this period. Some areas of intervention can be:

a.   Maintenance of maternity Hospital

b.   Amenities for menstrual hygiene

c.   Incinerator for sanitary napkin

d.   Girls toilet in schools

e.   Women's toilet in public places</td></tr>
</table>

3.2.3. Stakeholder Consultation

i.   In the stakeholder consultation on the status report by each Working Group, sufficient care should be taken to ensure balanced representation of gender.

ii.   The findings of Gender Analysis (GA) and gender needs by each Working Group should be integrated with the draft Status Report prepared by the concerned Working Group.

i.   The suggestions evolved from the consultation should be incorporated in the Status Report by the Working Group. (seepara. 3.2.2.1 (v))

3.2.4. Preparation of Draft Development Report (*Vikasana Rekha*)

i.   The guidelines for Plan formulation issued by the Government stipulate to prepare a draft Development Report by the joint committee, comprising of Working Groups.

ii.   The draft Development Report is prepared by consolidating the Status Reports. This report shall duly reflect the gender analysis and gender development perspective that was done earlier,by the working groups .

3.2.5. Grama/Ward Sabha Meetings

i.   The draft Development Report should be duly presented in the Grama/Ward Sabha. Attention should be given to present status of gender pertaining to each sector and institution.

ii.   The Grama/Ward Sabha should discuss the draft Development Report and ensure that the allocation of resources are gender responsive.

iii.   There should be women representatives in all sector wise discussions in the Grama Sabha.

iv.   The sectoral groups in the Grama/Ward Sabha shall present suggestions on the draft Development Report, in the Plenary, that should specifically include proposals to redress gender issues.

3.2.6. Development Seminar

i.   The LSGIs shall conduct Development Seminar to discuss draft Development Report. In this Seminar, participation of women and Gender Experts should be ensured.

ii.   All project ideas presented in the Development Seminar have to be analyzed with a gender perspective. Gender Experts shall be requested to facilitate this process.

3.2.7. Finalisation of Development Report & Plan Document

The LSGI shall approve the final Development Report and Plan Document, after validating it through gender lens.

3.2.8. Project Preparation and Approval

i.   Based on the Development Report and Plan Document, each WG shall prepare detailed projects.

ii.   The WGs shall ensure that the projects should be able to provide and enhance the gender equality and equity.

iii.   Women Component Plan (WCP) funds shall be exclusively utilized for addressing the SGN and PGN.

iv.   Each project should be able to clearly spell out the total outlay, beneficiaries in number with gender disaggregation, budgeted amount and the expected outcome of the project in terms of gender equity within the LSGI's jurisdiction.

v.   The Chairperson of Finance Standing Committee shall prepare expenditure plan indicating the allocation of resources and their proportions to women and men.

3.3. Capacity Building

The gender perspective in the participatory planning process can be ensured only through the Capacity Building and Training (CB&T). Hence focus shall be given on all CB&T programme to include component on gender perspective.

Gender Budgeting

4

The budget is the government's most important financial tool and reflects its social and economic priorities. It is crucial for the successful implementation of any policy because without the allocation of adequate financial resources, no policies, programmes, or projects can be carried out. From gender perspective, a budget should address the needs of women and men equitably and should be supportive of vulnerable groups in society; including girls and boys, people with disabilities, minorities and the elderly. The purpose of bringing a gender perspective to the budget is to ensure that budgets and financial policies address the needs of both sexes of different backgrounds equitably, and attempt to close any social and economic gaps that exist between them. Therefore, Gender Budgeting refers to a method of looking at the budget formulation process, budgetary policies and budget outlays from the gender lens.

4.1. Myths and Realities of Gender Budget

At any level, gender budgeting does not refer to a separate budget for women; rather it is an analytical tool which scrutinizes the government budget to reveal its gender-differentiated impact and advocate for greater priorities for programmes and schemes to address the gender-based disadvantages faced by women. **(Box 4.1).**

<p style="text-align:center;">**Box 4.1: Myths and Realities of Gender Budgeting**</p>

What is gender budget work?	What is not gender budget work?
• It aims to make the budget gender-responsive	• It is not about a separate budget for women and men.
• It looks at the impact of every part of the budget on women and men, girls and boys.	• It is not the aim to divide 50-50 every budget between males and females.
• It recognizes that all budgets do, or must, deliver services to meet the needs of all female and male citizens in a country.	• It is not about setting x% for women
• It consciously takes note of the differences in situations, roles, contributions, and needs of women and men, girls and boys and 'responds' accordingly.	• It is not about money for elected women members to control • In fact, as an approach, is not confined to financial budgets alone; it also includes analysing various socio-economic policies from the gender perspective.
• It distinguishes between gender and sex	
• It is about equity, rather than simple equality. The aim is to meet the different needs of males and females as equitably (fairly) as possible so that everyone can reach their full potential.	
• It takes unpaid labour into account	
• It is concerned not only with public expenditure but also with the gender-differentiated impact of revenue mobilization by the government.	

4.2. Gender Budgeting by Local Governments

The process of gender budgeting shall be initiated along with the planning and budgeting of LSGIs, for every forthcoming year.

4.2.1. Preparation of Budgets by the LSGIs

The Budget of LSGIs shall be prepared by the Finance Standing Committee by adhering to the content of Budget Document, which is detailed in Budget Manual. The Finance Standing Committee shall prepares it through the following process.

i. The Finance Standing Committee shall prepare a draft budget, by compiling the non-plan and plan proposals.

ii. The non-plan and plan proposals are available from the Annual Plan Document (*Varshika Padhaty Rekha*).

iii. The preparation and approval of the Annual Plan Document shall be completed, before the budget preparation. The Budget of the LSGI shall be viewed through gender lens by preparing Gender Budget. This involves analysis of gender equity in the budgeted expenditures.

iv.   It is the duty of each of the Standing Committees and concerned WGs to view their plans with a gender lens and henceforth garner the gender needs into their sectoral planning. Each project shall be able to spell out clearly that what percentage of females and males are benefiting out of each project. A compiled statement of such projects shall be included in the Plan Document of the LSGI as "Gender Budget Statement of LSGIs" in the format given in **Table 4.1.**

Table 4.1: Gender Budget Statement
(Example of Projects/Scheme for Gender budget (No., Rs, %))

Sl. No.	Name of the Project/ Scheme	Outlay (Rs)	Beneficiaries by Gender (Numbers)		Budget by Gender (Amount in Rs)		Expected Outcome
			Male	Female	Male	Female	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	House Construction		30	20			Own house for all women headed families.
1	Vegetable Farming		200	300			Self-sufficiency in vegetable production through economic empowerment of women.
	TOTAL						

1. Name of the Project/Scheme: The name of the projects, as per the Annual Plan Document, shall be included under this category.
2. Outlay: The project-wise allocation, as per the Annual Plan Document.
3. Beneficiaries: Among the total beneficiaries of each project, the number of males and females who are benefited with the project.
4. Budget by Gender: The amount allocated based on the proportion of males and females.
5. Expected Outcome: The result that is expected from the Project

4.2.2. Duties of Working Groups for Gender Budget

Working Group on Accounts and Public Service shall review all projects and ensure that:

a. The projects are formulated based on gender perspective.

b. Women-friendly and cost-effective projects are formulated by the WGs concerned;

c.   The projects are benefited by both females and males in different sectors.

For instance, if a project is envisaged to construct a public building under Agriculture sector, the WG shall examine whether the said project is matching with the gender needs that is identified by the Working Group on Agriculture.

d. The budget allocation earmarked for WCP shall include 100% provision for females and for non-WCP include provisions for pro-women projects.

4.2.3. Preparation of Budget Note

i.   All Standing Committees shall prepare budget notes on the basis of Development Report and Plan Document and the projects in the plan.

ii. The Finance Standing Committee (FSC) shall consolidate budget notes prepared by each Standing Committee. The FSC shall ensure that the budget notes submitted by all other Standing Committees have considered the gender perspective. For this, the indicators in **Annexure 4.1** can be used.

iii. Then the budget has to be prepared in the prescribed format allocating funds from plan and non- plan heads based on the approved plan and the projects included in it. (For details see the Budget Manual for LSGIs).

4.2.4. Budget Speech

In the Budget session of LSGI, the President/Chairman/Mayor shall include following points in the Budget Speech.

i.   Statement of a long-term vision on gender equity of the LSGI. It shall reflect the gender policies of LSGI.

ii. Activities envisaged by the LSGI under the Budget with its priority for gender equity.

iii. The scope and binding of review and auditing of Budget with gender perspective.

iv. The source and availability of funds for the financial year to meet the gender perspective.

4.2.5. Passing of Budget

i.   The Budget prepared with gender perspective shall be taken for discussion in the LSGI's meeting in the first week of March.

ii. After detailed discussions, the LSGI shall approve the Budget.

iii. The Budget as passed by the LSGI shall be published on the notice board of the LSGI, its Institutions, the Grama Kendra and website of the LSGI.

4.3. Implementation

To ensure the implementation of the Plan/Projects, included in the budget, the WGs shall prepare:

i.   An implementation calendar with the time line and implementing responsibility map.

ii. Make necessary preparations and organize activities to ensure that each activity mentioned in the calendar is implemented within the scheduled time.

4.4. Gender Budget Monitoring

The WG shall develop gender responsive indicators for monitoring each project and issue it to all WGs. The indicators shall be SMART- specific, measurable, accurate, relevant and time–bound. It shall also be used to measure the progress

in achieving SGN and PGN. The indicators in **Annexure 4.1** are a starting point for engendering the framework and training the assessors in obtaining information that can be used for gender responsive planning and budgeting across higher and lower local governments.
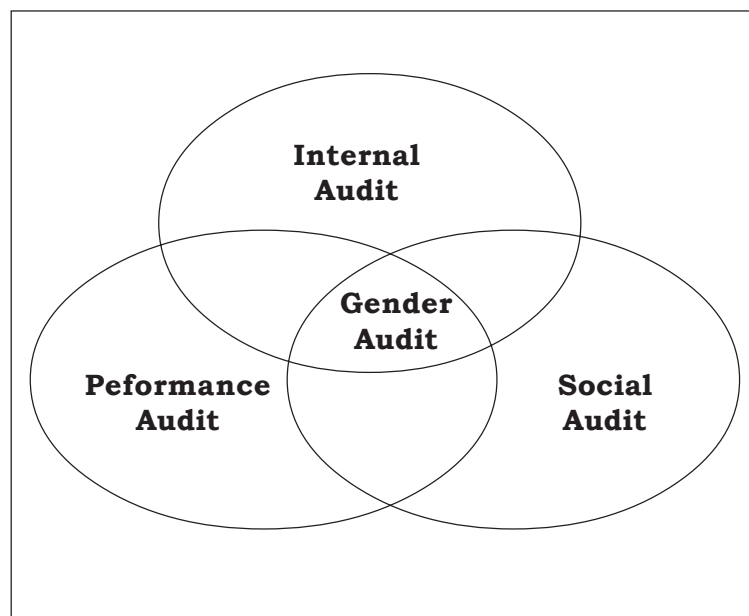
Gender Auditing

5

This chapter describes basic idea and steps to conduct Gender Auditing at LSGI level by integrating existing mechanism such as Internal Audit, Performance Audit, and Social Audit. See **Figure 5.1.**

Figure 5.1: Audit Mechanism & Gender Audit

Gender Auditing is the process to review the plan and budget to find out the gaps and achievements envisaged in the goals of the budget of the LSGI with gender lens. It is the review of all projects including WCP with gender perspective.

5.1. Internal Audit

The Finance Standing Committee of the LSGI shall shoulder responsibility to conduct internal audit on all expenditures incurred on gender responsive budget in every month. See the process of engendering internal auditing given in **Box 5.1**.

Box 5.1: Internal Gender Auditing

Process for Internal Auditing	Steps for Engendering Internal Audit During
i. Each Implementing Officer shall forward their monthly statement of receipt and expenditure on budget to the Secretary of LSGI before the 5th of subsequent month. The Secretary shall not later than 10th of the month prepare and submit statement of receipts and expenditure on Budget, to the Finance Standing Committee. ii. All reports received from the Implementing Officers also are submitted for auditing. iii. The Chairperson of Finance Standing Committee shall scrutiny and audit all documents and reports incurred against gender responsive budget. GSR and checklist prepared for Gender Audit shall be referred as the yardstick to conduct internal audit of the gender responsive budget of a LSGI. iv. An audit report shall be presented in succeeding meeting of the LSGI. v. The Finance Standing Committee shall call for any records and reports to verify the correctness of receipts and expenditure during their audit.	Duing the internal auditing the Financial Standing Committee shall go through the following points to check correctness of payments. i. Is there sufficient budget provision for payment on engendered projects? ii. All the expenditure incurred on engendered project with prior sanction of the LSGI. iii. Is the payment against engendered projects has been authorized by the President/Chairperson. iv. Is there any omission/under assessment on levying the Taxes and fees? v. Is there any violation of law in making the payments? The Finance Standing Committee shall inquire whether aims and objectives in favor of gender are fulfilled by envisaged engendered plan and proposals. i. Expenditure incurred fully benefited the deserving beneficiaries. ii. Examine extent of expenditure towards gender responsive budget. For this, Engendered Status Report of all sectors to be reviewed.

5.2. Performance Audit

Performance Audit has to analyse the process of planning with gender perspective, preparation of gender status report, annual engendered plan, maintenance plan, and role of Standing Committees and Working Groups. As an internal corrective mechanism, performance audit reports shall help the effective formulation and implementation of gender responsive budgeting.

i.   Performance Audit Team (PAT) is part of the Local Government System. Apart from reviewing the performance of the programmes and projects for women, the Performance Audit Team (PAT) shall examine the participation of women in both plan and budget process.

ii. The PAT shall conduct scrutinizing the gender-friendly initiatives undertaken in all Institutions of LSGI.

iii. Indicators for engendered Performance Audit are given in **Annexure 5.1.**

5.3. Social Audit

The social audit evaluates social, economic, environmental benefits and inadequacies under gender budget, following the norms of Social Audit Manual for LSGIs. The Social Audit shall:

i.   Include gender experts in Social Audit team of the LSGI.

ii. Conduct field visits and do physical verification of projects.

iii. Interact with beneficiaries and provide impact assessment report.

iv. Prepare and present report on social audit indicating gender status.

5.4. Process of Gender Auditing

i.   The Gender Auditing shall be executed by the Finance Standing Committee with the help of Performance Audit Team.

ii. It shall be carried out in the month of September every financial year.

iii. Gender Auditing is not the process of reviewing financial figures alone such as outlay and expenditure of a LSGI for a financial year. Gender Auditing is a critical analysis of the processes of local governance on developmental activities with gender perspective. (See the Checklist in **Annexure 5.2**).

iv. It shall scrutinize impact of the policies and programmes on females and males in the LSGI.

v.   Gender Audit report shall incorporate the findings, remarks made in audit reports from Performance Audit and Social Audit.The process shall assess whether the schemes or programmes have created conditions which are minimizing discrimination based on gender.

vi. The quality of project implementation, monitoring process, and activities which promote gender equality.

vii. It shall also a critically analyse and consolidate the findings from different audit reports on Women Component Plan and other projects.

Special attention should lay on WCP, especially on the functioning and utilization of infrastructure developed or constructed under WCP.

5.5. Gender Audit Report

A copy of the gender audit report shall be submitted and presented to the LSGI. A gender audit of all projects shall be carried out in the month of September every financial year. The report shall also refer to the findings of previous gender audits. The structure of gender audit report is given in **Annexure 5.3** The draft gender audit report should be submitted to the LSGI for discussion. It must be considered as a public document.

Annexures

Annexure 1.0:

Gender Concepts and Terminologies

The philosophy of Gender Budgeting is built upon certain key concepts and terminologies. This Manual also considers terms and expressions that have been universally employed in the domain of Gender Budgeting. To inculcate and operationalize the perspectives at LSGI level, a few significant terminologies are explained for more clarity.

i. Gender Vs Sex

The two terms, gender and sex, are in fact distinct terms but often used inter changeably.

Sex refers to the biological differences between male and female. With very few exceptions, they remain male or female throughout their lives in terms of their biological make-up across countries, and across cultures. However, once born, people are socialized to fit in with what society sees as appropriate roles for them as women and men. These roles are based on gender, rather than sex.

The term **gender** is not substitute to denote biological sexual difference. It is a term to denote culturally and socially constructed roles, responsibilities, privileges, relations and expectations of men and women.

Gender refers to the social differences between men and women, girls and boys in their socio-cultural context. It is what society tells male and female from different social groups about their roles and responsibilities. It depends on a number of factors like cultural, political, religious and social ones.

ii. Feminism

Feminism is a social movement that questions gender inequalities and tries to change them. Feminism is not about focusing only on women.

iii. Gender Equality vs Gender Equity

Gender equality is often understood as equality of opportunity. It implies that men and women have equal opportunities to realize their full human rights and contribute to and benefit from economic, social, cultural and political development.This means that women and men, girls and boys are not discriminated against in their access to opportunities.

Gender equity is about equality of outcome or result. This is a stronger concept than equality of opportunity. It means that women and men, girls and boys have an equal chance of reaching the finishing line and not just an equal chance at the starting point. It takes account of the different situations of women and men, girls and boys.

iv. Gender-blind Vs Gender-neutral

A **gender-blind** policy ignores the different situations, roles, needs, and interests of males and females.

Gender neutral is an approach to planning that treats women, men, girls, and boys as if they were part of one homogeneous group. Gender neutral planning generally favours the needs of the dominant group. A gender-neutral policy is not affected by, and does not affect, the different situations, roles, needs, and interests of women, men, girls, and boys. In reality, very few policies are gender-neutral. When policy makers claim a policy is gender-neutral, they are usually being gender-blind!

v. Gender-disaggregated Data

Gender-disaggregated data(or sex-disaggregated data) are data that show the differences between the situations of women and men, girls and boys. Gender-disaggregated data are necessary for good gender analysis.

vi. Gender division of Labour

Gender division of labour refers to who (women or men, young or old) does what in terms of different types of work. The society divides work among men and women according to what is considered suitable to each gender.

vii. Gender Mainstreaming

Gender mainstreaming is an approach or strategy, which considers gender in all policies, planning, budget, and monitoring instead of addressing gender as a separate issue through separate programmes. It is an organisational strategy to bring a gender perspective to all aspects of an institution's policy and activities, through building gender capacity and accountability.

viii. Gender-sensitive / Gender-responsive

A gender-sensitive (or gender-responsive) policy properly addresses the different situations, roles, needs, and interest of women, men, girls, and boys.

ix. Gender Roles

The different tasks, responsibilities and expectations that the society defines, allocates to males and females. These are not necessarily determined by biological make-up and therefore can change with time and situations.

x. Gender Stereo-typing

The assignment of roles, tasks, and responsibilities to a particular gender is on the basis of pre-conceived prejudice. For instance, the statement: 'How would you feel if your wife earned a higher income than you?'

xi. Gender Bias

Gender bias is a preference or prejudice toward one gender over the other. It is a behaviour that shows favouritism. Bias can be conscious or unconscious, and may manifest in many ways, both subtle and obvious. Most often, gender bias is the act of favouring men and/or boys over women and/or girls.

xii. Gender Responsive Indicators

Indicators in general are items, conditions or an event that is useful in measuring performance in terms of the changes (positive or negative) that can be

attributed to a project or program. From a gender perspective, such signifiers of change are known as gender responsive indicators and further categorized into two types, namely; gender inclusive and gender-specific indicators.

Gender inclusive indicators aim at measuring and providing comparable information on women's relative to men's benefits, participation and other gains from a given activity or project within a sector. Examples of this can be: (i) level of HIV prevalence amongst male-headed compared to female-headed household; (ii)percentage of female compared to male workforce skilled in gender planning at LSGIs.

Gender-specific indicators on the other hand focus on measuring progress or the impact that an activity or project has made in addressing needs that are peculiar to women, girls, boys, the disabled, the elderly or men. For instance, proportion and location of health centers with facilities for testing cervical cancer applies to women whereas on the side of men the indicator would track health centers that can ably handle cases of prostate cancer. Therefore gender responsive indicators, is an umbrella term that represents the two types of indicators.

xiii. Gender Needs

In the society, to do the different roles, men and women have differential access to and control over resources. They usually have different needs with different priorities and face different constraints. The shared and prioritized common needs identified by both men and women that arise from their common experiences are called gender needs. But very often women's needs are not expressed and they do not find a place in gender planning. The gender needs are broadly categorized into two:

i. Practical Gender Needs (PGN)

The needs of everyday life are called Practical Gender Needs (PGN). According to Moser (1989): It is the immediate needs identified by women/men to assist their survival in their socially accepted roles, within existing power structures. They are linked to helping women and men with the roles they are given by the society. They are practical in nature and often are concerned with inadequacies in living conditions. They refer to immediate requirements of living, such as food, the need for clean and easily accessible drinking water, shelter, livelihood, and medical care. Activities that address the practical needs of women can be fulfilled by providing inputs. For instance; housing, nutritious food, installation of wells and toilets, electrification of house and establishment of clinics, etc.)to the beneficiaries, irrespective of their division of sex.

ii. Strategic Gender Needs (SGN)

Strategic Gender Needs (SGN) are those that relate to the status of women/men in a society. It is related to changing the relationships, roles, and responsibilities of women and men in society by improving the capacities, skills and abilities. In the prevailing social situation, this ultimately leads to 'women

empowerment'. They relate to gender divisions of labour, power, and control. Meeting strategic gender needs helps women to achieve greater equality. It also changes existing roles and therefore challenges women's subordinate position. A carefully planned PGN can also supplement SGN and help to improve their status.

Strategic gender needs arises from women's subordinate position and gender bias, such as lack of resources and education, inability to avert poverty, in decision making and resist violence. These measures are seen as relatively long-term objectives. The end result will be maintaining gender equality. It can be addressed through various ways like:

a. Build social consciousness, noting that the advantaged position of women and their potential powers to bring about change.

b. Issues on legal rights.

c. Encourage male participation in household tasks and childcare.

d. Encourage and promote women to engage in non-stereotypical tasks/occupation.

e. Ending discrimination in social institutions based on caste, religion, class, education, judicial systems.

f. Ensure availability of reproductive health services

g. Social mobility of women by promoting social forums, associations and federations.

h. Preventing atrocities against women in the family and society.

i. Equal remuneration for equal work – like MGNREGS.

xiv. Gender Analysis

Gender analysisis the process of analysing the different situations of females and males and the relations between them with the objective of fulfilling their specific needs and achieving gender equality. It also considers other socio economic divisions, such as rich and poor, urban and rural, educated and less educated, and how these affect the relations between women and men. It is a process for critical systematic gathering and examination of information on gender differences and social relations in order to identify, understand needs and redress inequities based on gender. It requires sex disaggregated information, including men and women participation and benefits; the process of considering the different impacts of a development project or program or institutions on women and men, and on the economic and social relations between them.

xv. Gender Planning

The technical processes and procedures of planning through gender - lens necessary to implement gender-sensitive policy and programs. The purpose of

gender planning is to ensure gender sensitive policy outcomes through a systematic and inclusive process.

xvi. Gender Budgeting

It is the application of gender perspectives in the budgetary process. It means incorporating a gender perspective at all levels of the budgetary process in order to allocate revenues and expenditures to promote gender equity.

xvii. Gender Audit

It provides organizations with a tool and approach to assess their compliance with the Gender perspective to develop an action planning process for moving forward.

Annexure 3.1:

Checklist for conducting Gender Analysis (GA)

Name of LSGI:

Name of the Institution/Sector to be analyzed:

Sl.No.	Issue	Remarks
1	Identify fund or resources allocated for women, child as per the needs in previous 10 years?	
2	Is the time schedule for the implementation of the project is rationale. Eg. For skill enhancement training for a project is provided ample time to masteries a specific skill or not. Is the timing for such programmes are fixed as per the convenient of women in the area.	
3	Status of follow up on the project	
4	Are Technical facilities sufficient? If there was an information/IEC component in the project had women involved in developing it and field testing it to ensure its gender and cultural sensitivity.	
5	All criteria fixed for selecting beneficiaries satisfied. If there any constraints explain it.	
6	For each project, provide disaggregated sex wise data on how many women, girl, men and boys are benefitted directly/indirectly in previous year.	
7	Describe about the quality of works [Eg. Strong, safe and clean house, good drinking water, nutritious food, water efficient toilets with good drainage, energy efficient fuel use etc,]	
8	Total number of women who are able to use means of production efficiently. (Use of land, machinery etc.)	
9	How many women have started their own enterprises? How many of these are functioning successfully?	
10	Is the compensation for women workers proportionate to their time and effort?	
11	Are women better equipped with better control over land/ house and improved negotiation /transaction skills?	
13	Are women better equipped with knowledge, information and skills as a result of the project? [Fix a grade from 0-10 and evaluate its status]	
14	How many women (especially women beneficiaries selected on the basis of established criteria) have gained better access to the following: • health care services for sexual and reproductive health (UTIs/RTIs) • medical care for women victims of violence • counseling care • recourse to complaints in police station	

Sl.No.	Issue	Remarks
15	Gender disaggregated data to be made available in the health sector (birth rate, death rate, mortality, maternal mortality rate, unnatural deaths, death of infant girls, male-female ratio, forced abortions, sterilization of women. men, women/men with terminal /fatal illnesses, mental disorders etc) . Reasons should also be documented and the information should be updated periodically.	
16	How many adolescents have access to life skills training? How is the quality measured (have they become more involved in social activities, cultural and sports activities, do girls have better mobility, complaints registered with Jagrathasamiths etc?)	
17	How many girls/ women have access to technical education?	
18	Has the dropout rate among girls (Scheduled Caste/Scheduled Tribe/ Religious Minority/Sexual minorities etc) come down?	
19	Are there increased presences of women in public institutions such as libraries/play grounds etc? Are there women representations in cultural committees etc? (Specify the number of women accessed and the corresponding institutions).	
20	Are women more actively involved in the activities of social and cultural organizations? Are there more women in leadership positions? (Specify the number of women accessed and the corresponding institutions).	

Annexure 3.2:

Checklist for Institutional Analysis

The WGG shall to be explored more parameters to add more relevant inputs for gender analysis based on locally specific issues on each institution such as:

☞ **Schools**

- Analysis of basic facilities for women and girls should be ensured (e.g. waiting room, rest room, girl friendly toilets and toilet facilities for differentially abled (sanitary pad vending machine, incinerators for sanitary pad disposal, water, light, secure and hygienic atmosphere etc)

- Assess the girl's access to playground, libraries, and other non-conventional games, sports and arts etc.

- Girl's representation and leadership in various clubs, and other forums in school.

- Assess the physical training facilities for girls.

- Assess the status of differentially abled children's enrolled, Issues and challenges identified.

- Assess the functioning of Internal Complaints Committee to address the sexual harassment issues in schools.

- Initiatives taken by school authorities to provide awareness among students on gender issues such as conducting class, seminars, discussions, debates, competitions etc.

☞ **Primary Health Centre**

- Assess the availability of gender friendly toilet/facilities for differentially abled and aged, drinking water, seating arrangements, privacy in doctor consultation, service of gynaecologistetc.Number of women patients, type of disease, availability of medicines, type of delivery and male-female sex ratio etc

☞ **Panchayat Office**

- Assess the effectiveness of Front office system, availability of gender friendly toilet, drinking water, seating arrangement, behaviour of Officials of Panchayat and all Institution of Panchayat etc.

☞ **Krishi Bhavan, Veterinary Hospital**

- Assess the availability of gender friendly toilet, drinking water, seating arrangement, behaviour of officials etc.

☞ *Jagratha Samithi*

- Review of functioning, analysis of cases/issues reported, measures taken to solve issues etc. Other facilities like libraries, public-park, waiting shelters, public market, shopping complex and other recreational facilities also could be reviewed from gender perspective. Assess the availability of gender friendly toilet, drinking water, seating arrangement, street light etc in all institutions.

Gender Responsive Indicators for Local Government

Sub Sector	Gender Indicator	Sources of information	Reporting frequency
Local Government (Coordination and advocacy for LGs)	• Data base with gender disaggregated Information on the sector • Proportion of LSGIs staff knowledgeable about sector-specific gender issues • Percentage of LSGIs and LG staff trained in gender mainstreaming for local governments	All WGs / LSGIs	Annual
Planning and budgeting	• Proportion of LSGIs with gender responsive development plans • Proportion of LSGIs with gender responsive budget framework papers • % of annual budget allocations to gender responsive activities in LSGIs and by district		Annual
LG monitoring and evaluation	• Availability of departmental-specific indicators on gender in the LSGIs assessment framework • Proportion of LSGIs assessors skilled in gender responsive monitoring and evaluation		
Local economic development planning	• Percentage of LSGIs main streaming gender in local economic development plans		
Good Governance	• %of female relative to male local politicians skilled in gender planning and budgeting amongst LSGIs		

Source: National Planning Authority / United Nations Joint programme on gender equality and women's empowerment (NPA/UN-JPGE) (2012)

Annexure 5.1:

Checklist for Engendered Performance Audit

1.Name of Project:

Sl.No	Amount earmarked	Expenditure	Physical target	Physical target achieved

2. How many women are benefited out of this project?

3. Whether the outcome of the project is tangible?

4. Mark the nature of benefit.FinancialOccupational Social Status Increasing Personal Assets others

Financial	Occupational	Social Status	Increasing Personal Assets	others

5. What are the steps taken to sustain the projects?

6. What are drawbacks noticed in project implementation?

7. Whether the projects under WCP has achieved financial progress in proportion to the achievements in other sectors?

8. Whether the project taken up is an innovative one?

Annexure 5.2:

Checklist for Gender Audit

➢ **Analysis of Documents**

1. Women status study report

2. Development Report

3. Plan Document

4. Annual project documents

Support Structures

5. Whether institutions provide basic facilities for women?

6. Whether there is a women friendly atmosphere?

7. Whether there is an anti-sexual harassment committee?

8. Whether personnel are aware of innovative projects for gender equality?

9. The basis for appointment, promotion, transfers etc.

10. Participation, interventions, role of women in discussions and in decision making

11. (Governing bodies)

Sector wise indicators of Gender Auditing

➢ **Productive sector**

1. How many projects were exclusively for women (under both the general category)?

2. Status on participation and involvement of women in implementing projects? [in %]

3. Did the project result in better income earning capacity, skills, expertise, organizational skills, entrepreneurship, and negotiation skills etc. for women?

4. Did women get equal pay for equal work?

5. Was the time spent by women taken into account?

6. Have women been able to take up non-conventional and new areas of work. If yes, please list them?

7. Was it possible to create sustainable livelihoods for women through provision of adequate support for production, enterprise, marketing, knowledge, skills, technology transfer, utilization of basic facilities and betterment of income and earning potential?

8. Specify the initiatives to address the issues of marginalized sections (women, differently abled, aged, sexual minorities, SC/ST's etc).

➢ **Service Sector**

1. Did the projects enable better access to opportunities in the education sector for women especially from Scheduled Caste, Scheduled Tribe and other vulnerable communities? Please indicate resource utilization for this purpose?

2. Did projects result in the provision of basic facilities for girls in educational institutions?(e.g. water, sanitation, hygiene and facilities for disposal of sanitary napkins)?

3. Did projects include support activities to enable better access to vocational, technical and professional education for girls?

4. Were there projects to improve access to sexual and reproductive health care services for girls? If yes please indicate resource utilization for the purpose.

5. What is the resource utilization to create basic facilities in health institutions for women and girls? Are the basic facilities adequate?

6. For example, has the number of women with HIV/AIDS increased or decreased? Has it been possible to prevent/decrease the number of women committing suicide? Has it been possible to reduce maternal mortality rates? Is the male female ratio in the 0-6 age category favorable to females?

7. Did projects cater to the nutrition, sexual health needs of adolescent girls? How many girls benefited from the project and what is the resource utilization for this purpose?

8. How many family planning / sterilization activities for men were conducted? Please review how many women and men underwent sterilization in the previous plan year.

9. Were there projects to prevent violence against women? Has the violence against women declined? How many cases were registered before the '*Jagrata Samitis*'? What were the interventions? What support activities were initiated to enable women to better control their lives? What are the support services for that?

10. How many women were given housing facilities? How many women are the registered and legal owners of the houses thus provided?

11. Did women participate in the plan and design of the structure? Were there projects for continuous availability of water?

12. Were these projects able to address women's health problems and reduce their burden in collection of water?

13. What cultural activities were undertaken for women? What was the resource utilization for this purpose and how many women benefited?

14. Is gender disaggregated data available for education, sex ratio, health, occupation etc.

15. Has any space/ forum been developed for women to gather, organize activities? How many women utilize these/ have benefited from these?

16. Have there been projects to make available basic services? Have these benefited women?

17. How many women have availed these benefits? What are the types of basic services / facilities made available?

18. Specify the initiatives to address the issues of marginalized sections (women, differentially abled, aged, sexual minorities, SC/ST's etc).

➢ **Key Indicators of Women's Empowerment**

1. Women's participation in the planning structures and processes

2. Capacity building of women

3. Prevention of violence against women

4. Better mobility for women

5. Better self-esteem and confidence

➢ **Key indicators of progress achieved in the Status of Women**

1. Better freedom for women

2. Better access to and control over resources

3. Better social status

4. Better empowerment

Specify the initiatives to address the issues of marginalized sections (women, differentially abled, aged, sexual minorities, SC/ST's etc).

Annexure 5.3:

Specimen for Gender Audit Report

1. Introduction:

The first part of the reports contains analysis of policies and projects of the LSGIs.

i.   Include the list of projects in plan document.

ii.   The report should also refer to the outcome of each project.

iii. The report should analyses the impacts – positive and negative – on gender in general women in particular.

iv.   The report should analyse the present gender status of each sector/institution.

(Some policies or programmes would have affected the position of men and women indirectly. Such findings should be summarized.)

2. Analysis:

The second part of the report shall consist of what are the statutory and internal auditing agencies remarked on the project. Attach the part of different audit reposts-

i.   Local fund Audit

ii.   Performance Audit

iii. Social Audit- related to WCP related projects and general projects with benefit to women.

iv.   Issues/Challenges identified from each institution.

Identified issues/ challenges of marginalized sections (women, differentially abled, aged, sexual minorities, SC/ST's etc).

3. Suggestions:

Third part consists of recommendations for the future.

The report should outline:

i.   Approaches

ii.   Strategies

Suggestions to enhance gender equality and equity at all levels in the Panchayat.(By specifying it in each sector).

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