



# Participatory Gender Auditing: As A Process For Gender Mainstreaming

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**Abstract-** This paper is an attempt to identify and understand the policy level issues related to the need to assess and evaluate efforts for gender mainstreaming. The outcome of such efforts has been a primary concern for the broad range of institutions that have designed and implemented initiatives to achieve Beijing Platform for Action (BPA). This working paper is an attempt to spell out the main components of the gender audit methodology and explore the methodology in premises of the Millennium Development Goals. The paper is an attempt to explore linkages and related variables between gender equity, auditing methodology and national policy objectives like policy reduction, improvement of health indices, etc. This study can prove beneficial to the organizations struggling with the complexities of auditing and evaluating gender mainstreaming efforts and can open gateways to further research in the arena of gender auditing method in a developing economy and with a set of cultural and social setup very similar to India.

**Keywords:** Gender Mainstreaming, Gender Responsive Budgeting, Women Empowerment, Gender Auditing Methodology, Participatory Gender Audit.

## I. INTRODUCTION

It is a stark reality that after 62 year of independence and achievement and accomplishments in all arenas, women who constitute approximately half the population of the country; have been marginalized in the process of development. In a patriarchal society they still have to deal with age old regressive customs and superstitions, which sometimes adversely affect their health, education endeavors and employment opportunities.

The socio-economic status of women has always been that of the weaker sex and her contribution in terms of household work has always been considered economically unproductive. Devaluation of income for the majority of masses coupled with price rise, erosion of public distribution system and patchy services offered by the public health system have made women bear disproportionate share of burden, because in the patriarchal society like ours women have to shoulder responsibility of providing meals, other odd jobs around the household and looking after the sick family members.

Low service/benefit utilization by women in India

Women have been identified by the civil society and state players as being discriminated against and in need of some additional measures to bring women at large in the mainstream of development process. Efforts have been on and policy as well as grass root measures are being implemented to improve the quality of life of women in particular.

The impact of the same has not been of the desired level. There exists a gap between the inflow of fund and effort and the outcome in the form of improvement in the social, economic and physical health of women. The reasons identified fall around the fact that women face social and personal constraints to avail even the basic amenities and services available around them. For example, they might not be able to get educational and health services for the fact that the school and health centre is distant from where they live. Balanced nutrition is again a delusion for many women for the bias against females in many families across the country. Factors similar to these prevent women to realize their full potential and lead a life of dignity.



## II. GENDER AUDIT PROCESS AND THE COMPTROLLER AND AUDITOR GENERAL OF INDIA.

The fact that national machinery can play a strong role in the process of gender mainstreaming was first proposed and widely accepted for the first time in an international platform in the 1998 meeting of the Expert Group of the National Machinery in Chile. It was propounded that the auditors could play a pivotal role in asking searching and specific questions with the support of indices and feedback analysis, thus assisting governments to priority areas in the policy formulation process.

“Auditors could, therefore, be a strong supporters and catalysts for helping organizations to establish governance in areas of financial management, regulatory compliance and operational management.”

A two day module based training kit is available for the auditors of the administrative machinery. The manual is intended to be used by the National Auditors and Accounts Academy (NAAA), International Centre for Information Systems Academy (iCISA), Regional Training Institutes (RTIs), Regional Training Centres (RTCs) and in-house Training Centres for the Indian Audits and Accounts Department.

## III. RELATED TERMS

### a. Expenditure and Revenue Aspect of Gender Budget-

this concept of gender budgeting explains that the revenue as well as the expenditure of the budget should be viewed with an eye on gender sensitivity. This element of gender budgeting talks about the effect on women by how the public expenditure is taking place and from where the taxes and revenues are being collected and are they adding to the various disparities women face in their personal and social lives.

### b. Gender Budget

- Analyses Government expenditure and income statement with respect to women.
- Helps in making and prioritizing policies with a gender perspective

- Tool for effective policy implementation, monitoring and evaluation with specific focus on gender mainstreaming.
- Does not necessarily imply increased focus on gender specific expenditure or revenue

### c. Gender Responsive Budgeting

"Gender Responsive Budgeting is about determining where the needs of men and women are the same and where they differ. Where the needs are different allocations should be different."(Debbie Budlender). Gender responsive budget looks at every part of the state budget to evaluate how it will address the different needs of men and women and different groups of male and female population.

### d. Gender

WHO defines gender as "Gender refers to the socially constructed roles, behaviors, activities, and attributes that a given society considers appropriate for men and women. To put it another way:"Male" and "female" are sex categories, while "masculine" and "feminine" are gender categories.

### e. Care Economy-

Care economy is explained as the unpaid household and community activities which sustain human life, providing a labour force for both public and private sector units. Gender recognizes that unless women take care and nurture their families the economy cannot and will not function effectively.

Care Economy has been defined by Economist Dianne Elson (Elson, 1997:9) as,

The care economy produces family and community –oriented goods and services as part of the process of caring for people. Work in the care economy is not paid, though it may be supported by transfer payments from the government (such as pensions and child benefits like Jannani Suraksha yojana, pension plan for the elderly).

## IV. THE CURRENT SOCIAL INDICES IN INDIA



*"If you want to see which way a country is headed, look at the country's budget and how it allocates resources for women and children" ---Pregs Govender*

The figures from the population census of India, 2011 project a picture which is far from what a society based on principle of gender equality, might look like. A skewed gender ration and a worrisome child sex ratio reflect a continuing bias and a life full of perils for women and girls in the society. Sex selection and sex selective abortions have brought down child sex ratio to a worrisome low of 927 for 1000 boys. About 50 percent of girls of the total number who enroll in schools drop out before reaching class 7. Of the total infant mortality cases, 59 percent cases are females.

Such is so in spite of progressive legislature and increase in intensity for the efforts and monitoring to ensure a life full of value and dignity for women in the Indian society. Introduction of the Domestic Violence act 2005, amendments to the Hindu succession act 1955, bill to amend the factories act 1948 (for flexibility of timings for women), declaring year 2011 as the year of the 'Year of women empowerment', introduction of the National policy on empowerment of women, and other measures, stand testimony to the political and state acknowledgement of the fact that there can be no development without development 50 percent of the country's population. Women and girls are individuals in their own right and their well being is the corner stone of the foundation of the sustenance of a life of growth and dignity for the society and humanity as a whole.

Budgets have come to be identified as a crucial tool at disposal of government machinery for affirmative action for improvement of status of women and reduction of gender gap in the development process. Gender budgeting initiatives were introduced in different states of India from the year 2002 onwards. West Bengal (2003); Gujarat (2005); Kerala (2005); Rajasthan (2005) and Karnataka (2006). The states like Gujarat, Rajasthan, Orissa, etc., have introduced Gender Budgeting at the macro level. Gender budget analysis of six departments, namely, Health, Education, Agriculture, Women and Child Development, Stamps and Registration and Social Welfare was undertaken by the Government of

Rajasthan in the initial phase of the Gender Budgeting exercise in 2005-6.

#### V. BEIJING PLATFORM FOR ACTION AND INDIA

*"Insufficient attention to gender analysis has meant that women's contributions and concerns remain too often ignored in economic structures, such as financial markets and institutions, labour markets, economics as an academic discipline, economic and social infrastructure, taxation and social security systems, as well as in families and households. As a result, many policies and programmes may continue to contribute to inequalities between women and men. Where progress has been made in integrating gender perspectives, programme and policy effectiveness has also been enhanced.....the integration of a gender perspective in budgetary session on policies and programmes. " Beijing Declaration and Platform for Action, September 15, 1995*

As per the charter of the World Economic Forum, gender inequality is inefficient and costly to women, men, girls and boys. These costs are manifested by lower levels of productivity, competitiveness and reduced levels of well-being. It is a crucial and necessary step for any state to ensure gender mainstreaming for extending a life of equality, value, dignity, peace and productivity. The preamble of the Indian constitution holds in pledge all citizens, they shall strive , establish and live in a society based on equality, liberty, justice, and fraternity (dignity of the individual and integrity of the nation)Government of India and other administrative agencies in India; have ensured to achieve the above through legislative planning and administrative measures.

The Beijing conference did not necessarily change gender dynamics in India, but certainly proved to be the much needed impetus to the state government to bring in the changes in the processes and control mechanisms.

#### VI. GENDER AUDIT AS A MEASURE OF SOCIAL REFORM

Acknowledging the potential of gender based income-expenditure-statements as development tool, the Government of India and state governments have adopted gender



budgeting for improving the gender sensitivity and gender impact of the programmes and schemes. Notably the budgetary outlay for 100 percent women specific programmes has been rising with each year passing. The fifth and sixth five year plans of India are for a special mention as they marked a shift in approach from welfare to development and women development as being a separate economic agenda. The tenth five year plan gave a fresh impetus to the efforts for women empowerment: *“Earmarking of funds for women under all major poverty alleviation programmes and maintenance of gender disaggregated records of implementation of poverty alleviation programmes....”*

The eleventh five year plan for the first time included a sub-group on Gender Budgeting as part of working group on empowerment of women. Other government initiatives centered on policy commitments towards increasing gender sensitivity, increasing budgetary allocations for gender specific programmes, identifying roles of Ministry of finance and MCWD, both at the central and state level, a shouldering overall responsibility for directing Gender Responsive approach and as nodal agency for Gender Responsive Budgeting, respectively.

The XII Five year Plan takes cognizance of the fact that policies and programs have a differential impact on women and men. As a result of this only an assertive and affirmative set of actions can ensure an improvement in the economic and social status of women.

**VII. GENDER AUDIT PROCESS**

A gender audit is one dimension of the mainstreaming process for the creation of a gender equitable society. Participatory gender audit analyzes the income-expenditure, legislation, regulations, taxation and social projects from a gender perspective. It is a methodology for both the expenditure as well as the revenue side. The main focus of an audit methodology was done with the noble assumption that such a measure would increase the participation of women in the state budget formulation process.

Gender Analysis Study	Gender Assessment	Gender Audit
Conducted during program design or planning	Conducted during project implementation or as part of the final evaluation after a project has been completed	Conducted during project implementation Assesses the internal and institutional context in which the program operates
Analyzes the gender context in which the program is operating	Assesses the program (both technical processes and result)	Evaluates gender integration as it relates to: policies, staff capacity, tools, training and resources, organizational culture and workplace issues
Helps programmers understand gender roles, responsibilities, statuses and inequalities so they can use that information to design, implement, monitor and evaluate programs	Assesses the extent to which the program integrates gender issues into activities and institutional systems Assesses program results and effects on male and female participants Conducted via similar research processes as gender analysis, but includes a ore comprehensive review of existing activities and initiatives	Conducted via: desk review, questionnaire, and interviews and focus groups with staff. Should ideally be carried out by external consultants. Makes recommendations about how to better mainstream gender within organization and among staff.
Conducted via: desk review, key informant interviews and interviews/focus groups with beneficiaries	Includes recommendations based on results and lessons	
Includes recommendations on how to integrate gender considerations into the program	Can include components of a gender analysis study, particularly if one has not already been done	

Table1: *Difference Between Gender Audit, Gender Assessment And Gender Analysis Study*

There is not a fool proof mechanism to combine the budgetary side with social audit of the fund allocation and utilization. Other regulatory approaches of auditing with a gender dimension include gender assessment and gender study. Table 1 describes and differentiates the processes of Gender auditing and Gender assessment and Gender study.

Ideally participatory gender audit takes care of the above anomaly as it consists of a three stage process. Participatory gender audit has three stages: survey based audit, focus group audit, gender plan of action.

**VIII. SURVEY BASED AUDIT PROCESS**

This includes the formulation and use of a structured questionnaire designed to help the organization, how effectively is it able to integrating gender element. There ae



usually two versions of the survey questionnaire a longer version and a shorter version, which may be used on a custom basis. Both are able to project an idea of the level of gender integration in political will, technical capacity, culture and final accountability.

#### IX. FOCUS GROUP AUDIT

The result of the survey comes out in a compiled, consolidated format, it is reviewed and discussed in a series of discussions with the staff and other stakeholders. The purpose of such an exercise is to gain an understanding of the results and how well the purpose of the participatory audit exercise is diffused in the organization culture. The compiled output of these conversations serves as input for the third and last stage of the participatory gender audit

#### X. GENDER PLAN OF ACTION

This is the stage of the action plan integration, where staff recommendations act as the stimulus for the formulation of a result based document.

#### AREAS THAT CAN ACT AS TERMS OF REFERENCE FOR GENDER AUDIT PROCESS:

How much revenue from the exchequer is coming from disadvantaged groups

- What are the affects of the taxation policy for women/
- Is the data about the beneficiaries of each budget line collected on the basis of gender, disadvantaged group?
- Who are the service providers?
- Who are the beneficiaries of the service?
- Does the budget gets affected or affects the care economy.

The above can be customized to understand the extent of the women component in system. For example the whether the services designed for primary health take into consideration the special needs of women. What percentage of health service providers are women and how many of them are able to access the facilities implemented for them.

#### ISSUES AND CHALLENGES

Some of the major issues which act as the barrier to effective implementation of the philosophy of gender mainstreaming in auditing were identified as:

1. The success of the gender auditing process largely depends on the understanding of the individual or department being able to visualize the element of gender equality.
2. The contextual understanding of gender based budgets and audit process is very poor or absent in “non-traditional” sectors like, irrigation, manufacturing, archaeological survey of India, and several others.
3. Absence of mechanism to assess the financial impact of the unaccounted “care economy”
4. Lack of an objective and clear guideline or benchmark for a complex environment like India pertaining to participatory gender auditing process.
5. Lack of competence and confidence to bring gender related issues out in the open.
6. Absence of mechanism for institutionalizing Gender Budgeting, for infusing Gender-Sensitivity.
7. The Gender Based Audit Report is not shared on the public domain (Department of Finance) to ensure accountability.

#### XI. CONCLUSION

One of the immediate challenges in terms of mainstreaming the Gender Responsive auditing and Budgeting in the system is the understanding of how the GRB and Gender Auditing can address Gender disparities in the socio economic development indicators. This can be done only if there is a robust mechanism of monitoring and evaluation of the programmes and schemes by the Departments and the Government so that adequate steps and measures can be undertaken at the appropriate time for correction.

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