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**Kerala's Gender Budgeting Policy  
Through A Critical Lens**

**Ashraf Pulikkamath**

**&**

**Jafar K**



Gulati Institute of Finance and Taxation  
Thiruvananthapuram, Kerala, India

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# **Kerala's Gender Budgeting Policy Through A Critical Lens**

**Ashraf Pulikkamath**

Assistant Professor

School of Social Sciences & Humanities (VISH)

Vellore Institute of Technology – Andhra Pradesh (VIT-AP)

University, Amaravati

&

**Jafar K**

Assistant Professor

Madras Institute of Development Studies (MIDS), Chennai

## Abstract

Contemporary development discourse increasingly emphasizes gender-sensitive fiscal tools like gender audits and budgeting to achieve meaningful gender mainstreaming. Gender budgeting is often misinterpreted as allocating funds solely for women; however, it involves embedding gender perspectives across all stages of policymaking. Budgets affect men and women differently, challenging assumptions of neutrality and highlighting the need for equitable resource allocation.

The historical foundation of gender-inclusive finance, rooted in 19th-century debates and propelled by the 1995 Beijing Conference, led to global acceptance of gender budgeting. India adopted it nationally in 2005–06, with Kerala following in 2008–09. Despite over 15 years of practice, Kerala's approach lacks critical assessment and continues to face implementation issues.

This study critically evaluates Kerala's gender budgeting using an exploratory mixed-methods approach. It draws on Kerala's Gender Budget Statements (2017–2024), stakeholder interviews, and is guided by Brest and Krieger's (2010) Policy Analysis framework, alongside selected gender development theories. The analysis reveals a shift away from gender mainstreaming toward poverty-focused goals that reinforce, rather than challenge, patriarchal norms. Welfare programs under gender budgeting often align with traditional expectations of women's roles, indicating deep-seated patriarchal influences in fiscal policy.

**Key Words:** gender-sensitive budgeting, fiscal policy, gender equity, public finance, patriarchy

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## 1 Introduction

In recent years, fiscal policy has increasingly been examined through a gendered lens, acknowledging that economic development must be inclusive to be equitable. Gender budgeting, often misinterpreted as allocating more funds to women, is in fact a policy process that integrates gender concerns into planning, implementation, and review (Ministry of Women and Child Development, Government of India [MWCD GOI], n.d.). It challenges the assumption of budget neutrality by recognizing that fiscal decisions have gender-differentiated impacts. Originating in India with the Women Component Plan (WCP), gender budgeting seeks to correct structural imbalances by embedding gender sensitivity into the allocation and governance of public resources.

The theoretical underpinnings of gender budgeting span various frameworks. Budlender et al. (2002) adopt a rights-based approach focusing on equitable resource distribution, while Chakraborty (2010) emphasizes women's voices and accountability. Ichii (2010) and Vargas-Valente (2002) link gender budgeting with human rights and social awareness. Yet, in patriarchal contexts like India, these frameworks may appear overly idealistic. A more pragmatic lens, as proposed by Stotsky and Zaman (2016), treats gender budgeting as a means to achieve equity and efficiency without requiring separate budgets for women. They argue for integrating gender sensitivity across policy frameworks to combat systemic inequality.

The global momentum around gender budgeting accelerated after the 1995 Beijing Conference, with institutions like the International Monetary Fund (IMF) and World Bank endorsing it. Studies highlight gender budgeting's potential to empower women through four key dimensions: institutional mechanisms, knowledge-sharing, capacity-building, and accountability (Stotsky and Zaman, 2016).

In India, gender budgeting was introduced at the Union level in 2005–06. This model—spearheaded by the Ministry of Finance and supported by the National Institute of Public Finance and Policy (NIPFP)—was later adopted by several states. Karnataka stands out, where institutional backing from the Fiscal Policy Institute (FPI) facilitated successful implementation (Pulikkamath, 2023; Pulikkamath and Degaonkar, 2024). Evaluations have linked gender budgeting to improvements in empowerment and public service delivery (Stotsky & Zaman, 2016; Aryamala, 2015).

However, critiques highlight persistent shortcomings. Chakraborty (2013b) observes that most gender budgeting efforts remain confined to marginal, women-specific schemes, rather than transforming the overall budgetary framework. Banerjee and Krishnaraj (2004) point to the limited interaction between policymakers and the women’s movement, while Devika and Thampi (2012) note that many elected women representatives lack the budget literacy needed to influence fiscal policy. Furthermore, the absence of gender-disaggregated data significantly hinders meaningful analysis and intervention (Das, Thakur & Sikdar, 2006).

Kerala’s case is particularly instructive. It pioneered gender-aware local planning by mandating 10% of plan funds for women-specific initiatives during the 9th Five-Year Plan (Isaac & Franke, 2000). However, the state’s formal adoption of gender budgeting in 2008–09—integrated into the 11th Plan—has been uneven. Despite its legacy of decentralised planning following the 73rd and 74th Constitutional Amendments, Kerala’s efforts faced notable implementation challenges and conceptual ambiguities. The first formal Gender Budget Statement appeared only in 2017–18. Additionally, while programs like Kudumbashree are often celebrated, they tend to overshadow broader budgeting reforms, leading to a narrowed focus (Nair & Moolakkattu, 2014; 2018). Though some successes in gender-sensitive fiscal transfers

at the local level are documented (Chakraborty, 2013a), significant gaps remain in monitoring, evaluation, and overall policy coherence.

Most existing research on gender budgeting in India is either at the Union level or cross-state comparative. There is a notable gap in state-specific, critical assessments, particularly for Kerala. This study addresses that gap by evaluating the inception, framework, institutionalisation, and operational aspects of Kerala's gender budgeting policy. Its objectives are fourfold: to audit the accountability of policy claims, critically examine prioritised areas, evaluate select programs for their limitations, and suggest course corrections for a more effective gender budgeting framework.

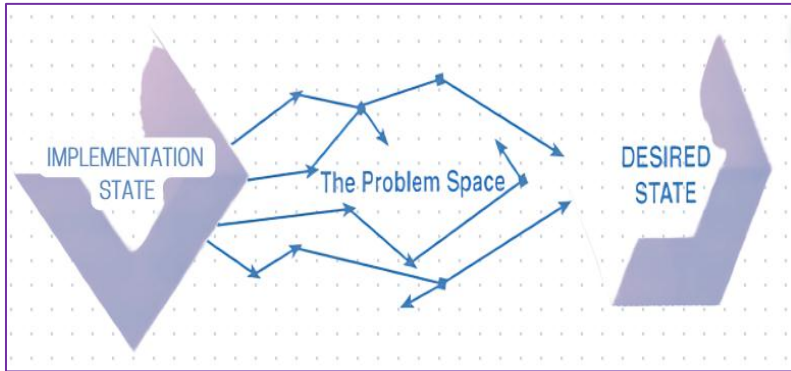
## **2. Data & Approach**

This study employs a mixed-methods narrative analysis (Doran, Burden & Shryane, 2022), integrating qualitative and quantitative data to examine Kerala's gender budgeting policy. Combining narrative policy analysis with descriptive statistics allows for a comprehensive review of the policy's development, implementation, and outcomes—its goals, strategies, challenges, stakeholders, and broader socio-political context.

The policy is analyzed through its stated objectives and challenges, supported by quantitative indicators such as budget allocations and gender-focused programs. This integration grounds qualitative insights in empirical data, offering a more critical and contextualized evaluation.

The analytical lens is based on an adapted version of the Policy Analysis framework by Brest and Krieger (2010), which conceptualizes policy as a transition from its current to a desired state. The study traces Kerala's gender budgeting from inception to implementation, using this framework (Figure 1) to assess the policy's evolution.

**Figure 1:** The Adapted Theoretical Framework Policy Analysis of Gender Budgeting



*Source: Adapted from Brest and Krieger (2010)*

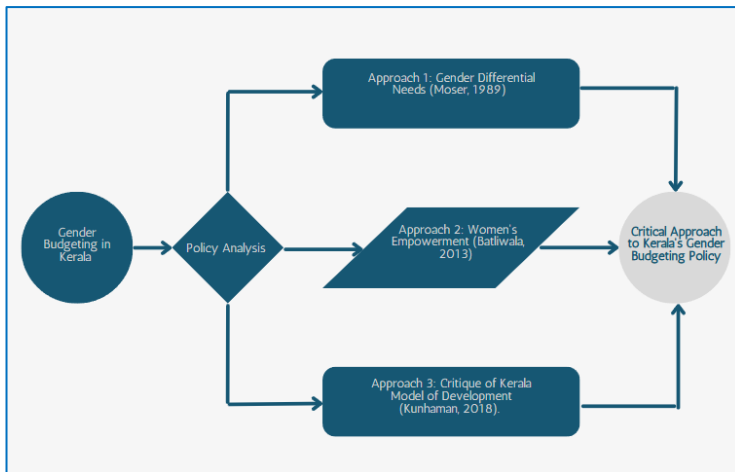
To contextualize Kerala’s case, state-level gender budgeting practices reported by the MWCD were reviewed. While Kerala is often cited for better accountability, this study critically examines whether these claims hold up, especially in light of persistent implementation challenges. Constraints of time and scope limit the depth of this analysis, which is proposed for future research.

The study uses both primary and secondary data. Key secondary sources include Kerala’s Gender Budget Statements (GBS) from 2017-18 to 2023-24. Rather than a traditional financial review, the study critically interprets the underlying rationale behind the data.

Primary data were collected through unstructured interviews with policy and research stakeholders, selected using snowball sampling—where initial contacts refer further respondents (Faugier & Sargeant, 1997). This method is particularly suited for reaching influential or hard-to-access stakeholders, such as policymakers and gender researchers. A reputational approach was followed (Saunders, 1979), where initial “power contacts” identified others with perceived influence in gender budgeting.

Sample size was determined by the principle of code saturation (Glaser & Strauss, 1967; Hennink et al., 2017), where data collection stopped after the seventh interview once no new insights emerged. Respondents included senior policymakers and regional gender budgeting scholars. Additionally, an open presentation at GIFT, Trivandrum (2024), served to validate qualitative findings through critical discussion.

**Figure 2:** Visualization of the Conceptual Synthesis: ‘Problem Space’ in Kerala’s Gender Budgeting Policy Analysis



*Sources: Author's Illustration*

To analyze the ‘Problem Space’ of Kerala’s gender budgeting policy, this study employs a synthesized conceptual framework combining three critical perspectives (Figure 2). First, Caroline Moser’s (1989) differential gender needs framework distinguishes between practical and strategic gender needs, emphasizing the latter for transformative shifts in gender roles and power relations. Second, Srilatha Batliwala’s (2013) framework on women’s empowerment underscores the importance of creating dedicated time and space for women to reflect, build awareness, organize,

and take collective action for social transformation. Third, M. Kunhaman's (2018) critique of the Kerala development model challenges the celebratory narrative of inclusive development, arguing that it offers inclusive welfare instead—one that often perpetuates marginalization based on caste, class, and gender rather than dismantling it.

In his integrated framework, the policy analysis stage is considered the implementation state depicted in Figure 1. Within the context of the 'Problem Space' (Figure 1), the conceptual framework of this study (Figure 2) adopts three strands for analyzing the gender budgeting policy in Kerala, consolidating critical concerns that may hinder the policy from achieving its desired state—gender mainstreaming and women's empowerment. Accordingly, this study critically examines the ongoing crisis in the implementation of Kerala's gender budgeting policy, with a particular focus on: (1) accountability chaos, (2) attempts to equate gender budgeting with WCP, (3) a numbers-focused, projection-based approach, (4) thematic priorities in gender budgeting—particularly education and health—and (5) critiques of select programs within the policy.

### **3. Critical Analysis of Gender Budgeting Policy in Kerala**

#### **3.1 The Backdrop**

This study is primarily critical of Kerala's gender budgeting as a development policy that is said to be advocating and acting for gender mainstreaming. Any positive attempts to make alterations in the existing gender inequality, named diversely such as gender development, women empowerment, gender inclusion, gender sensitivity, etc., come under the purview of gender mainstreaming.

The Kerala model of development has attained sustained accolades for the past few decades, and therefore, the state is renowned for its social development. Based on the comparatively better social development indicators (such as the Human

Development Index) of Kerala among the Indian states have made a public notion that the social fabric of Kerala is also way better gender inclusive and whatever Kerala does is good for that matter. Some unique statistics such as a higher sex ratio have added weightage to this scenario.

Against the backdrop of Kerala's perceived 'gender-inclusive' nature and its reputation as a 'forerunner and model' for human development policies, this analysis critiques Kerala's gender budgeting policy. This critique of the Kerala model draws on Kunhaman's (2018) concept of 'phantasmagoria,' which highlights the constructed image that positions the Kerala development model as an exemplar.

In his study on the exclusion of Adivasis through development, Kunhaman (2018) argues that the Kerala model does not embody inclusive development but rather inclusive welfare. He explains that a society structured along caste, class, and gender divisions cannot automatically achieve recovery through welfare alone. Moreover, welfare systems often expect and motivate beneficiaries to remain on the margins, hindering their mainstreaming, so they can repeatedly avail themselves of welfare benefits.

This study contends that Kerala's gender budgeting policy reflects a similar pattern of 'better model public endorsement' and a 'welfare-oriented approach.' As a result, it fails to transition toward the 'desired state' of a policy that embodies transformative inclusivity in both its design and implementation.

### **3.2 The Accountability Chaos**

The accountability and transparency of sub-national gender budgeting in India are complex and chaotic since the official records also give unverified or false information (Pulikkamath, 2023). Public accountability for gender commitments under the gender budget policy is one of the major properties of the policy

execution (Stotsky and Zaman 2016). Further, Batliwala (2013) observes that women's empowerment as a continuing process must begin by creating a separate time and space for women, which can be critically approached to develop new consciousness and act for change. Here in the case of gender budgeting, the time and space could be equated to accountability, which can be subjected to criticism for the necessary manifestation of gender mainstreaming.

Accountability and transparency are one of the declared objectives of gender budgeting as a fiscal innovation, as it essentially keeps the government accountable for translating its gender commitments to fiscal commitments. According to the literature, India's MoF-NIPFP union-level collaboration in gender budgeting is distinct and successful. Thus, the Indian states have adopted the same framework with some variations. However, these state-level claims need more critical appraisals on ground realities.

The MWCD (2015) cites 16 states that embraced gender budgeting from 2005 to 2013. Scholars have widely cited the MWCD (2015) study as reliable. However, a closer look disproves most of these claims, including Kerala's. These state budget speeches or agendas may have stated that they would adopt gender budgeting. It has not become practiced or sustained on the occasions it started.

In this discussion, the accountability and transparency matter is referred to the claim of the adoption year officially as per MWCD (2015). Columns (3) and (4) in Table 1 demonstrate the gap in the claim year and accountability year. However, there are no publicly available documents for validating the gender budgeting claims of many states. Odisha, Uttar Pradesh, Tripura, Gujarat, Jammu and Kashmir, Arunachal Pradesh, Chhattisgarh, Kerala, Himachal Pradesh, Bihar, Nagaland and Rajasthan show a considerable deviation from the claim year to the accountability year.

Accountability year here refers to the year in which any sort of gender budget documents or details are publicly available.

There is an average six-year gap between the claim year and accountability year, excluding those states with no information on accountability yet. Jammu & Kashmir and Tripura have the longest gap of 10 years. Karnataka, Uttarakhand and Madhya Pradesh only mark a one-year gap, which can be justified on the ground that these kinds of policies are usually declared in the proceeding year's budget speech to the implementation year's budget. For instance, the state budget of Karnataka for the year 2005-06 exhibited their interest in adopting gender budgeting in the state and demonstrated a blueprint of the activities to realise the same by the next accounting year (2006-07). Thereafter, the steps were undertaken, and gender budgeting came into practice in the state by the next accounting year, as envisaged.

Kerala, a state often celebrated for its human development achievements, exhibits a noticeable lack of accountability regarding its own claims. This lack of transparency has the potential to mislead research and discussions in the field. The earliest available and verifiable record of Kerala's gender budget statement dates back to 2017, contrary to the widely cited claim of its inception in 2008. During this period, Kerala continued implementing the earlier WCP, which was frequently lauded as 'gender budgeting' by several scholars (see Lakshmy, 2022; Kozhukkunnon, 2021; Nair and Moolakkattu, 2014; 2018; Nishanthi, 2017; Jayasree, 2015).

**Table 1: Gender Budgeting Accountability Across Indian States:  
A Quick Review**

Sl. No.	Gender Budgeting States	Year of Implementation*	Year of Accountability	Separate GBS Available
(1)	(2)	(3)	(4)	(5)
1	Odisha	2004	2012	Yes
2	Uttar Pradesh	2005	2013	NA
3	Tripura	2005	2015	Yes
4	<b>Karnataka</b>	<b>2006</b>	<b>2007</b>	<b>Yes</b>
5	Gujarat	2006	2014	Yes
6	<b>Uttarakhand</b>	<b>2007</b>	<b>2008</b>	<b>Yes</b>
7	Jammu and Kashmir	2007	2017	NA
8	Arunachal Pradesh	2007	NA	NA
9	Chhattisgarh	2007	2010	Yes
10	<b>Madhya Pradesh</b>	<b>2007</b>	<b>2008</b>	<b>Yes</b>
11	<b>Kerala</b>	<b>2008</b>	<b>2017</b>	<b>Yes</b>
12	Himachal Pradesh	2008	NA	NA
13	Bihar	2008	2015	Yes
14	Nagaland	2009	NA	NA
15	Rajasthan	2011	NA	NA
16	<b>Maharashtra</b>	<b>2013</b>	<b>2013</b>	<b>Yes</b>
17	India	2005	2005-06	Yes

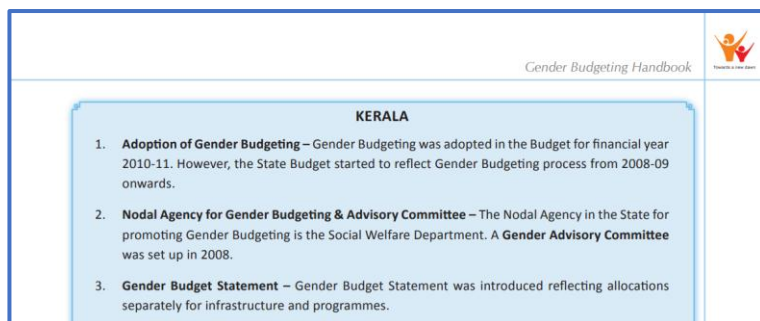
*Source: Author Compilation from Respective State Budgets and Various Related Sources*

*Notes: \*As Reported by MoWCD, GoI (2015), NA = Not Available*

The reason behind this muddle is unofficially reported as 'political' by the immediate stakeholders. That is, the V. S. Achuthanandan-led Left Democratic Front (LDF) Government (2006-11) that proposed the policy in their term lost its power and a new United Democratic Front (UDF) Government led by Oommen Chandy was instituted (2011-16). The administrative and political stakeholders often put the blame for the 'discontinuation' or 'non-institutionalisation' of gender budgeting on the UDF government. However, the policy was proposed in 2008 and the LDF government had at least a couple of financial years to materialise their proposal and commitment. Hence, both governments can equally be criticised for this.

Here the argument is, that a Gender Budget Statement (GBS) is a fundamental document of gender budgeting for accountability and transparency matters. This raises a question demanding the reasons for the need to have a separate GBS, while gender budgeting does not intend to have a separate budget for women. The answer is simple; if a budget can essentially group its expenses into subheadings like agriculture, economic services, health, infrastructure, etc., the reader or the user can understand the document better. For instance, the possibility of a potential reader searching for 'allocations under agriculture' may get the same under one or a few budget heads. Nevertheless, searching for gendered allocations is difficult in a conventional budget as it may have to go across the entire budget consisting of numerous pages with different magnitudes of importance to the respective sectors/departments. Thus, the segregation of gender component of the budget as GBS is not necessarily a 'separate budget for women'; rather, it is being more accountable, user-friendly, useful and transparent.

**Figure 3:** Extract of References to Kerala’s Gender Budgeting in MWCD (2015)



*Source: P. 35, Gender Budgeting Handbook, MWCD (2015)*

A GBS is therefore an extract from the main budget which states all forms of gender-sensitised fiscal policies in a given manner. Typically, a GBS states Women Specific Schemes (WSS) first, followed by Pro Women Schemes (PWS) under various sectors and departments. In the initial stage of gender budgeting practice and research, like in many Indian states, GBS is crucial to understand the priorities and magnitude of various gender sensitisation policies of respective governments.

This is also in line with the empowerment process requirements explained by Batliwala (2013) in her famous work on ‘Engaging with Empowerment’. According to Batliwala, women's empowerment processes have to start with setting aside a specific ‘time and space’ where they can critically and collectively assess their lives, develop awareness, and organise and act for transformation. A GBS could be a ‘separate space’ for gender in public finance, which otherwise never existed. Further, a GBS can also play a crucial role in developing awareness about the need for gendering public finance and the gender differential incidents of gender-neutral public finance policies. It enables the stakeholders at all levels to assess the policy and organise to suggest course

corrections as and when required. On the contrary, if GBS does not exist then, gender-related budget policies remain with limited scope and criticisms as ‘welfare programs for women’. It will never go on engaging with holistic comprehensive gender mainstreaming discussions, such as WCP in our recent Five Year Plans (FYPs) or the Kudumbashree program (primarily poverty eradication program) in Kerala.

### **3.3 The Structural Dilution: Women Component Plan Impediment**

Discussing the history of gender budgeting in India is a necessity to review the Kerala’s gender budgeting policy. The concept and execution of gender budgeting at the state level has been more of a voluntary choice for the states and they conceived it in different shapes and levels. This has created a lot of ambiguity in the field, which resulted in a situation where any budget-related discussion or statement in connection with women, children or gender could be deemed as gender budgeting. The already existing/ongoing notion of the WCP, as adopted in the ninth FYP added more credibility to this falsification. WCP is a clearly earmarked unconditional minimum quantum of funds for women in the plan expenditure component. Gender budgeting is a more comprehensive idea of gender-sensitising fiscal policies.

Although WCP is considered to be the rudimentary form of gender budgeting or gendering public finance and policies in India, it is inherently problematic. WCP does not address gender needs in its’ diverse and contextual nature, such as practical and gender needs (Moser, 1989) in any given society. Instead, it takes a very financial accounting way of appropriating a uniform gender-insensitive minimum share of resources for women. Prima facie, this is a gender-blind action and has nothing much to do with women's empowerment. For instance, gender needs (both practical and strategic) would be different under two different

departments such as health and Information Technology (IT). It cannot be the same.

India's 2005-06 Union Budget introduced a gender budget policy. Part A, or Women Specific Schemes (WSS), and Part B, or Pro Women Schemes, comprise the Union-level gender budget framework (PWS). The WSS is 100 per cent for women-only allocations. In comparison, PWS refers to gendered portions of budgeted sectors that can range from 30 to 99 per cent. This may be regarded as a better gender-sensitive approach for two reasons; firstly, identifies the specific and contextual nature of gender needs by incorporating Part A WSS, which is an endorsement of positive discrimination towards women. Secondly, Part B PWS ensures gender sensitisation at multiple levels and magnitude based on the contextual gender needs in all the sectors, while assuring a bare minimum of resources. The ultimate aim is that the flat 30 per cent allocation for women under the former WCP be eliminated and that the minimum gender budget allocations remain at or above 30 per cent. This replaces WCP's gender-insensitive uniform cap with gender-sensitive fiscal space based on sector needs.

Despite the clarity that India had to move from WCP to gender budgeting in the early 2000s, Kerala somehow admired to stick to the perils of WCP. Even in the 2023-24 GBS of Kerala, one could get to see a diluted structure of gender budgeting (Table 2). Most of the states in India followed the larger framework proposed by the Union-level gender budgeting, the government of Kerala has continued with gender-sensitising the Plan Outlay only, not the whole budget. However, this plan outlay is widely projected as total budget, in the popular domains. A detailed discussion of this issue follows in the latter part of this segment.

Kerala may probably be the only state that followed the 'Plan Development' regime even after the official closure of FYPs by the Union Government in 2017 (12th FYP 2012-17). Kerala had a

13th FYP (2017-22) and has a 14th FYP (2022-27) approach at the current time. The state cherishes its legacy of not compromising on the Nehruvian socialist idea and stakeholders take pride in the same as it is a stand against the right-capitalist political agenda at the Union Government level. The stakeholders, especially the leftists, often justified limiting Kerala's gender budgeting within Plan Outlays stating these political and social liens. While agreeing to the political importance of such stands, this cannot be an excuse to embrace the pitfalls of the approach.

In addition to the obsession with the 'Plan Development' approach, Kerala has illogically altered the structure of gender budgets given by the Union Budgets (Table 2). In Kerala's GBS, Part A (WSS) is 90-100 per cent allocation for women and Part B (PWS) is any allocation for women, less than 90 per cent. That means the PWS refer to 1 to 89 per cent of the total allocations for women. These alterations are neither justified nor validated by any document or associated stakeholders. This is problematic.

**Table 2:** The Spurious Structural Adjustments in Kerala's Gender Budget

Sections	Kerala	India	Karnataka
Part A (WSS)	Schemes benefitting 90-100 per cent of girls/women	100 per cent women's schemes	100 per cent of women beneficiaries
Part B (PWS)	All schemes in which the allocation for women is below 90 per cent	30-99 per cent of funds for women beneficiaries	The percentage of women beneficiaries ranges from 30 to 99 per cent of the total intended beneficiaries
Part C (PWS)	NA	NA	Schemes with less than 30 per cent of women beneficiaries

*Source: Author Compilation*

By default, WSS promotes the exclusive gender needs of women, under the notion of positive discrimination. Therefore, incorporating an (up to) 10 per cent general allocation there is prima facie unnecessary, and diluting the idea. Same way, PWS with a percentage between 1 and 89 per cent may draw a large number of nominal allocations when labelled with ‘gender’ or ‘women.’ They typically come in insignificant amounts but are marked to indicate a bare minimum of dedication to the policy. By setting the minimum criteria at 30 per cent, the national PWS strategically sidesteps this scenario and guarantees that women will benefit from the programs to the tune of at least 30 per cent.

There are also more comprehensive and comparable approaches to the structure of gender budgeting at the state level. For instance, Karnataka’s gender budgeting structure includes a Part C (PWS) allocation which accommodates allocations below 30 per cent (also referred to as allocations in which gender divisions are complex), in addition to the Union Budget model Part A (WSS) and Part B (PWS) (Table 2). This makes the whole state budget allocations gender-sensitised (1 per cent to 100 per cent) in a phased manner. However, this Part C allocation of the Karnataka gender budget is criticized as macro reporting of all gender-neutral allocations which are not a part of either Part A or Part B, which is ambiguous and not traceable (Pulikkamath, 2020).

### **3.4 Misleading Numbers, Reports, and the Reinstatement of Spurious Claims**

Kerala takes immense pride in its relatively strong position in human development indices. Consequently, any aspect related to human development (including empowerment) is often assumed to be superior in Kerala. For example, due to the state’s high literacy rate, all aspects of education are presumed to be exemplary. Similarly, there is an inherent pressure—observed even among stakeholders and scholars during discussions—to portray Kerala as the leading state, historically excelling in gender

budgeting policies and related efforts. However, this overemphasis on maintaining a flawless narrative could have detrimental long-term consequences.

This is an attempt to decode the fabrication of Kerala as a good gender budgeting state in the public domain. A historically high figure of Kerala gender budget allocation in recent years is gaining momentum in the popular media reports of Kerala. This is not doing any good for the gender budget policy manifestation in the state, and hence not to be encouraged. The crux is that the figures and schemes are exaggerated for multiple reasons. Therefore, the question remains 'Are we properly gendering our fiscal policy?' or 'just reappropriating some of the established flagship programs, such as Kudumbashree, under gender budgeting'?

The Kerala Finance Minister's budget speeches have added a wow element to the discussions of fiscal policy in recent years because they provide the first-ever account of nearly 21 per cent of budgeting for gender budgets. Mainstream news reports in English and Malayalam, ranging from *The Hindu* to *Malayala Manorama* or *Matrubhumi* reaffirm the claims and display them to the public. This is simply an exaggeration and misleading. First of all, the figure representing around 21 per cent of the overall expenditure is 21 per cent of the plan expenditure, not the whole budget. The gender budget allocations are as small as 3 per cent or less if the numbers are mapped for the overall expenditure budget. This is an issue when a state uses the fixed proportion plan outlay for women, or the former WCP model, for gender-sensitizing fiscal policy.

Within the context of the modern conception of gender budgeting, the entire budget outlay is seen through the lens of gender to determine the extent to which different genders share the resources of the government through its benefits incidents. It is not something that should be treated as a separate entity under

the plan outlay. As a derivation of the budget, the gender budget ought to be a form of the overall budget (which is insensitive to gender issues in its original form). The gender budget should be an upgraded version of the WCP (based solely on plan expenditures), at least considering the chronology of gender mainstreaming attempts in public finance and policy. Notably, no journalistic or academic inquisition has happened in this connection in Kerala until recently by Pulikkamath (2022) and its discussion by George (2022) in *Kerala Economy*. These interventions draw attention to the worrisome celebrations of Kerala gender budgets.

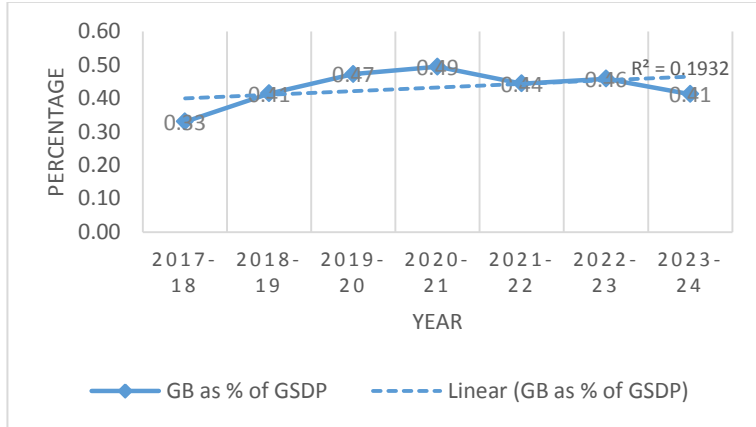
An argument can be made that the prevalence of ignorance and fallacy in this context is a deliberate choice, especially given the availability of better models to emulate. For instance, Karnataka offers a more robust example by gender-sensitizing its entire expenditure budget, with the proportion of its gender budget to the total budget consistently around 18 percent over the past two financial years. This figure excludes Part C allocations within Karnataka's gender budget, which are gender-neutral expenditures.

In contrast, Kerala's plan outlay reveals a significantly slower growth in gender allocations. Over the past three financial years (2020–21, 2021–22, and 2022–23), the average growth of gender allocation was only 1.3 percent. This is almost half the growth rate observed in the preceding three financial years (2017–18, 2018–19, and 2019–20), which stood at 2.7 percent. It is surprising, therefore, that activists and scholars in the field have failed to identify and address these issues in progressive discussions, despite the glaring discrepancies.

One common method to assess the political-economic structure of a state's commitment to social development, in terms of numbers, is to analyse social spending to their Gross State Domestic Product (GSDP). The idea behind this is that more

social spending demonstrates a nation's or state's increased commitment to social development (Okun, 1975; Benabou, 2000; Arjona et al., 2003; Efthalitsidou et al., 2021).

**Figure 4:** Kerala Gender Budget allocations as a proportion of GSDP



*Source: Author Calculations from Kerala Budgets (2017-24)*

Given that gender budgeting is a crucial tool for social development, reviewing its policy share as a proportion of the state's GSDP is essential (Figure 4). In Kerala, the percentage of gender budgets across all years remains minimal, barely reaching 0.5 percent of the GSDP. In comparison, Karnataka allocates approximately 2.5 percent of its GSDP to gender budgets. Additionally, an inverted U-shaped curve is evident, indicating a recent decline. This suggests that Kerala's budgetary policy commitment to gender development has not improved, both in terms of annual average growth and its insignificant proportion of the GSDP. However, this trend can also be understood in the broader context of a general decline in social sector expenditure in the state since the 1980s, as observed by Nair and Sensarma (2017).

This is what Kunhaman (2018) refers to as the phantasmagoria surrounding Kerala that keeps the Kerala development model as an exemplar. By doing so, it is pushing the probable development avenues away from the subject, which is women here. This is the Kerala model red herring and is used schematically, along with state and political power to keep the subject (beneficiaries) on a lower scale. Lack of critique and questioning of such development policies could potentially nurture a group of people (women in the case of gender budgeting) unempowered forever in its true sense. The outcome, therefore, is exclusion from empowerment and inclusion in welfare (i.e. remaining as a beneficiary that demands one to continue subordinated/unempowered).

### **3.5 The Priority Stereotypes and Patterns in Gender Budget Allocations**

Discussing priorities of gender budget allocations in the light of practical and strategic gender needs (Moser, 1989). The planning and development process in the third world needs to consider differential gender needs. This approach distinguishes gender needs into two; that is practical gender needs and strategic gender needs. Practical gender needs are to address the needs for basic human survival, which is derived from the practical experience of women. Therefore, fulfilment of such needs does not enhance the position of women, rather merely trying to meet the needs of women within their traditional gender roles.

On the contrary, strategic gender needs to aim to enhance the position of women in society, by analysing and addressing the subordinated position of women in society. Therefore, addressing strategic gender needs can result in gender mainstreaming which gender budgeting stands for. Although the gender budget primarily aims to affix a gender lens on the larger fiscal profile of the government to see their gender commitments in terms of fiscal policies and the corresponding allocations, the ultimate aim

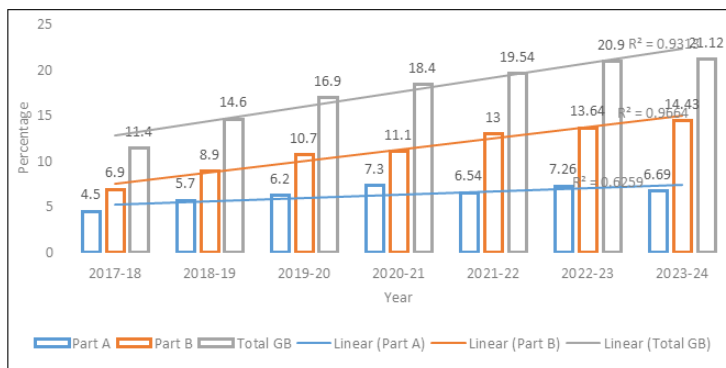
of the same is to attain gender mainstreaming. Hence, strategic gender needs, which are necessary to make an equitable society, should be the core of an ideal gender budget.

However, the Kerala gender budget allocations are also focusing more on practical gender needs. Through such iterations, women can still be at the receiving end of development programs which is the age-old idea of Women In Development (WID). Such actions or policies are actually confining women to become 'women beneficiaries' instead of empowering or mainstreaming them. Ultimately, it may never bring gender equality in society.

Figure 5 depicts the trends of growth in gender budget allocations in Kerala. Primarily, there is an overall positive trend in growth. However, the average growth of the gender budget amount over the last three years (2021-24) stands at a mere 0.74 percent. In contrast, during the initial three years, the average growth of the gender budget amount was more than three times the current level, totaling 2.4 percent (2018-21). Viewing these periods as the infancy and growth stages of Kerala's Gender Budget, it becomes evident that Kerala is regressing concerning gender budget policies.

Furthermore, the growth of Part A allocations, which are the niche of positive discrimination for gender mainstreaming, is showing stunted growth. This segment should ideally incorporate well-thought-out gender mainstreaming policies exclusively for the targeted women, whose lives should be empowered. This is also the segment where strategic gender needs can get more attention due to its unique nature and targets. Thus, stunted growth in this segment, largely backed by Kudumbashree-type policies, is not hopeful.

**Figure 5:** The trend of Gender Budget allocations in Kerala



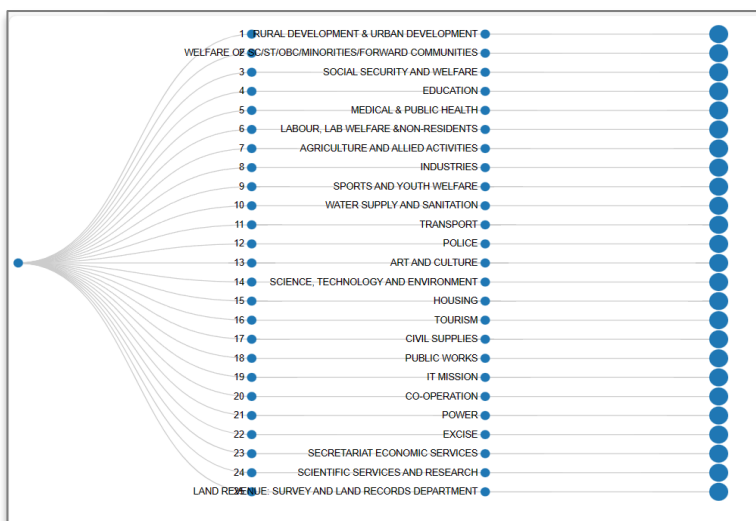
*Source: Author Calculations from Kerala GBS (2017-24)*

Besides the meagre allocations and the stunted growth of such allocations, Kerala’s gender budget priorities also reflect welfare and patriarchal patterns. Figures 6, 7, and 8 depict the differentiated and cumulative ranking of departments in terms of their share in gender budgeting, including the splits of Part A, Part B, and total allocations. There are 25 departments/domains reported in Kerala's gender budgets, leading to 25 ranks. Some domains, like Agriculture and Allied Sectors (e.g., Fisheries, Animal Husbandry), appear as both complex and independent allocations in different years. However, their ranking positions remain relatively stable, so such domains are merged for ranking purposes.

Evidently, traditional gender-oriented departments occupy the top ranks. Typically, the ranking positions in total, Part A, and Part B allocations are consistent, except for Education, where Part B allocations are significantly lower. The Department of Rural and Urban Development ranks first in average total, Part A, and Part B contributions to gender budgets due to major schemes like Kudumbashree, MGNREGA, and the Ayyankali Urban Employment Guarantee Scheme. Among the top five

departments, three are welfare departments serving vulnerable segments of society. Agriculture and Labour, although in the top tier, could be considered economic (non-welfare) departments, but they can equally be welfare-oriented as well. A detailed scrutiny of the schemes alone can determine if they are not solely welfare-focused. The only exception here is the Education Department. These top-ranked departments are traditionally gender-focused.

**Figure 6:** Dendrogram - Part A (WSS) Allocation Department wise Ranks



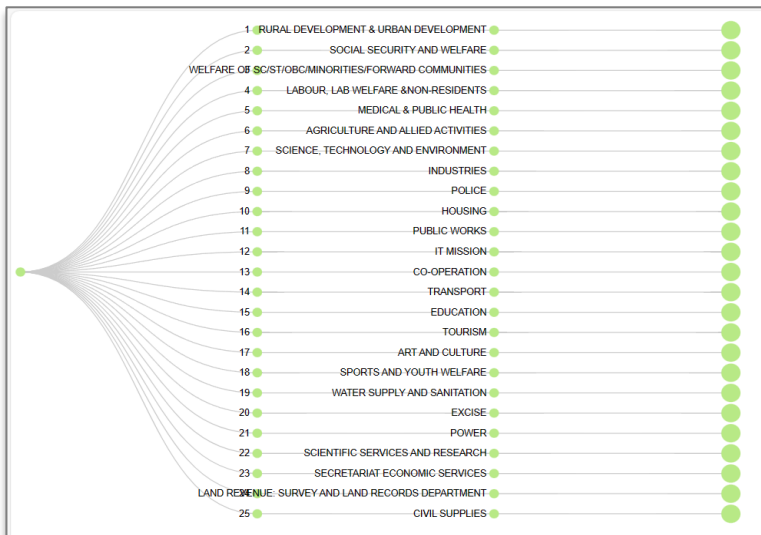
*Source: Author Calculations from Kerala GBS (2017-24)*

On the flip side, bottom-ranked departments like Science, Technology, and Environment, Scientific Services and Research, IT Mission, and Transport allocate minimal or zero funds towards gender budgets. These departments represent modern and scientific areas that have historically excluded women. For instance, the inclusion of women in STEM (Science, Technology,

Engineering, and Mathematics) remains a significant issue, with minimal gender focus in the corresponding departments.

Fields like Public Works, which address practical women's needs, could also contribute more to gender budgets by gradually fulfilling strategic needs. Unlike many others, these kinds of departments can address various gender concerns in a tangible way, setting models for society to become aware of and accustomed to. Typically, only the top 10 departments show significant average allocations to gender budgets in total, Part A, and Part B.

**Figure 7:** Dendrogram - Part B (PWS) Allocation Department wise Ranks



Source: Author Calculations from Kerala GBS (2017-24)

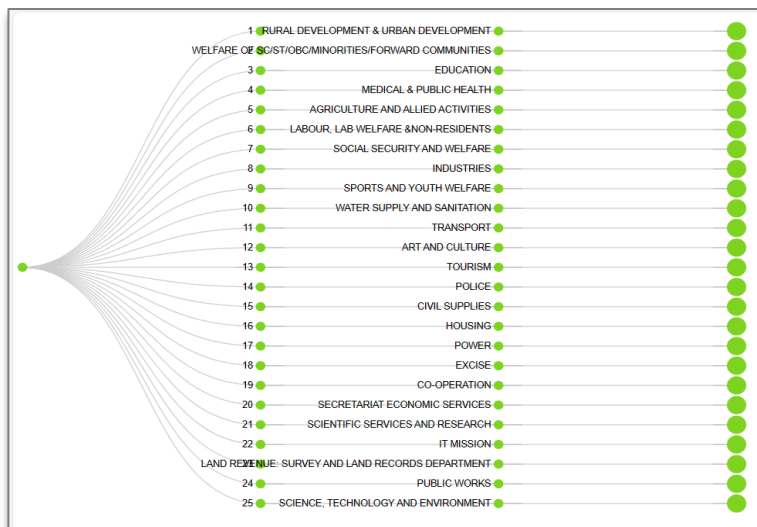
Planning and development in the third world must consider differential gender needs, as outlined by Moser (1989), who distinguishes between practical and strategic gender needs.

Practical gender needs address basic human survival within traditional gender roles but do not enhance women's societal position. Strategic gender needs aim to improve women's societal position by addressing their subordinate status, promoting gender mainstreaming, which is the ultimate goal of gender budgeting.

However, Kerala's gender budget allocations, primarily focus on practical gender needs. This approach confines women to the role of beneficiaries rather than empowering or mainstreaming them, failing to achieve gender equality. This is exactly what Kunhaman (2018) refers to as the phantasmagoria surrounding Kerala that keeps the Kerala development model. By doing so, it is pushing the probable development avenues away from the subject, which is women here. This is the Kerala model red herring and is used schematically, along with state and political power to keep the subject (beneficiaries) on a lower scale.

Prioritization of socially accepted (patriarchal) gender budget allocations such as Kudumbashree and MGNREGA ensures two things. One, the focus is on poverty eradication so it can avert criticism. Two, they do not challenge the existing gender division of labour and thereby do not harm the fabrics of patriarchal social engineering behind it. While these schemes satisfy basic needs, they do not address strategic gender needs like independent land rights, resource control, equal wages, legal rights, and bodily autonomy. To achieve these, the state must adopt more comprehensive schemes and policies.

**Figure 8:** Dendrogram – Total Gender Budget Allocation Department wise Ranks



*Source: Author Calculations from Kerala GBS (2017-24)*

### 3.5.1 Flagship and Existing Policies under Gender Budgets: A Critical Appraisal of Kudumbashree and MGNREGA

Having said that Kerala's gender budgets are concentric to basic development allocation with no edge of gender mainstreaming or empowerment, it is worth examining some flagship programs like Kudumbashree and MGNREGA. Kudumbashree, a celebrated 'Kerala Model' Self Help Group, primarily revolves around women, empowering them through collective action for financial earnings. On the other hand, MGNREGA is a Government of India-sponsored program that assures a hundred days of rural employment for those in need, providing a minimum wage. Both programs, at first glance, aim at poverty eradication by offering basic minimum remuneration, reflecting the focus on foundational economic support rather than comprehensive gender empowerment.

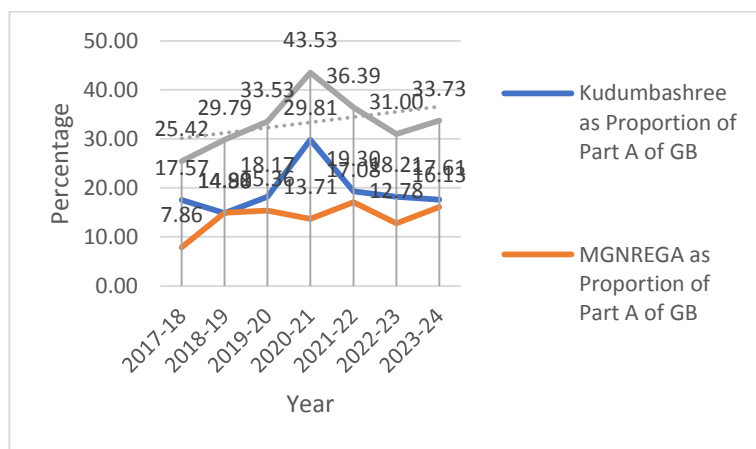
Kudumbashree, initiated in 1998, is characterized as a women-oriented poverty eradication program in Kerala with the dual aims of poverty alleviation and women's empowerment. However, the women's empowerment or gender mainstreaming aspect of this program is questionable. Feminist scholars in the Kerala context, such as Devika and Thampi (2007), highlight the "poverty alleviation paradigm" underpinning Kudumbashree, which views gender equity as a secondary objective to poverty eradication. This contrasts with a feminist interventionist approach, which would prioritize transforming economic structures to challenge patriarchy. While Kudumbashree has achieved notable success in terms of reach and self-confidence among women participants, it still operates within existing patriarchal frameworks, emphasizing income-generating activities without necessarily challenging broader gender power dynamics.

The success of Kudumbashree is linked to Kerala's historical context, where processes of women's individuation have coexisted with strong domestic ideologies (Devika & Thampi, 2007). The program has managed to reframe the role of women from unpaid domestic labor to income-generating activities, providing them with new avenues for empowerment while still conforming to prevailing patriarchal gender norms. This has allowed women, especially those from literate poor backgrounds, to balance their domestic responsibilities with economic activities, though it stops short of fostering deeper feminist transformations. Furthermore, this limited exposure for women within patriarchal expectations may also help the state maintain its top rankings and claims with regard to social and gender development, once again confirming the phantasmagoria surrounding the Kerala model of development (Kunhaman, 2018).

The Kudumbashree program continues to gain momentum in annual gender budget allocations in Kerala. As shown in Figure 9,

it receives one of the largest allocations within Kerala's gender budgets (Part A alone) over the past seven years. Similarly, MGNREGA is another major recipient of Kerala's gender budget (Part A alone), primarily targeting poverty alleviation. Unlike Kudumbashree, MGNREGA does not explicitly aim at empowerment, yet its allocations remain consistently high and growing. Together, these policies account for roughly one-third of the total Part A of Kerala's gender budgets. The irony is that neither of them fundamentally qualifies as women's exclusive programs (Part A). They are women-concentrated programs primarily because of the low economic profile and unskilled nature of their participants.

**Figure 9:** Gender Budget Allocations for Kudumbashree and MGNREGA in Gender Budgets



Source: Author Calculations from Kerala GBS (2017-24)

It is no wonder that Kudumbashree members are continuously growing, making it the largest of its kind, even in India or the world (Kudumbashree, 2023). It even received a restoration package in the post-COVID-19 pandemic period, as indicated by the spike in 2020-21 (Figure 9). Similarly, women's participation in

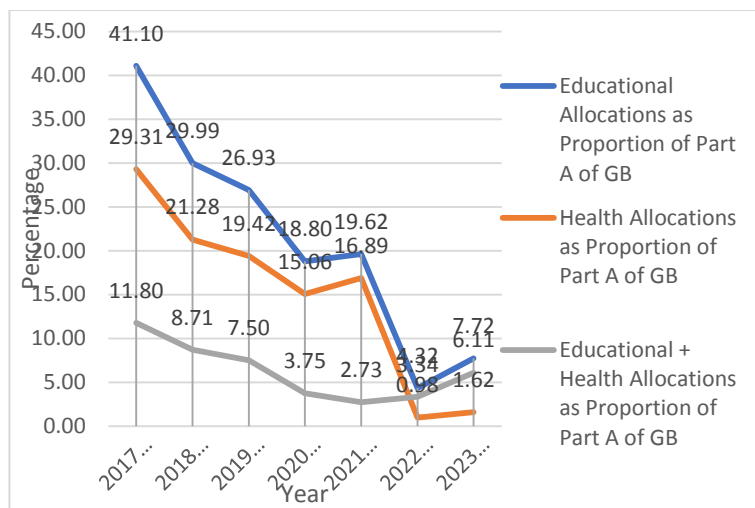
MGNREGA in Kerala has consistently been high over the years (Reddy et al., 2021), indicating the same trends and reasons as Kudumbashree. While this growth is positive in economic terms, it does not target empowerment in the true sense and continues to nurture a growing clan of beneficiaries indefinitely, once again referencing Kunhaman's criticism of the Kerala model. This aligns with the earlier discussion about traditional gender-oriented departments occupying the top ranks in gender budget allocations, with a few schemes typically constituting most of it.

### **3.5.2 The Other Side: Education and Health Allocations in Gender Budgets**

Education and health have historically been the twin pillars of the Kerala Model of Development (Balakrishnan, 2015; World Bank, 2017), constituting two of the three parameters of the Human Development Index (HDI) in which Kerala consistently ranks first among Indian states. Kerala's development trajectory, particularly in education and health, has been significantly shaped by its historical advantages. The Kerala Model of Development is notably characterized by a strong emphasis on these two domains (Kannan, 2023). Against this backdrop, it is worthwhile to examine the allocation of resources for education and health within Kerala's gender budgets, given their crucial role in women's empowerment.

Figure 10 depicts the septennial educational and health allocations within Kerala's gender budgets (Part A). Over the years, there has been a noticeable decline in funding towards these critical areas of the Kerala model, when it is for women beneficiaries. Educational and health allocations within gender budgets (Part A) have decreased by approximately 30% over time, with a significant halving occurring from 2017 to 2024 when they are considered together.

**Figure 10:** Gender Budget Allocations for Education and Health in Gender Budgets



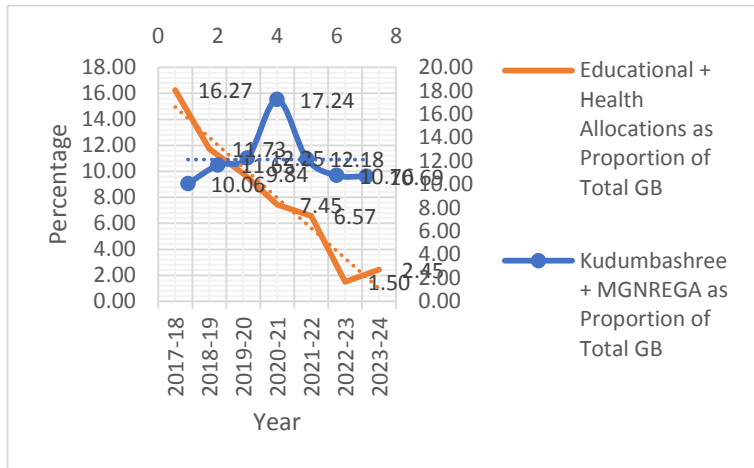
Source: Author Calculations from Kerala GBS (2017-24)

These areas, especially education, provide women with opportunities to enhance their skills and achieve agency and empowerment. Education, in particular, serves as a significant avenue where strategic gender needs can be taught, learned, experimented with, and effectively utilized. Meanwhile, health plays a crucial role in ensuring the overall well-being of women, which is essential for accessing empowerment opportunities such as education.

Figure 10 now contrasts sharply with the increasing allocations for welfare policies such as Kudumbashree (Figure 11). It is evident that Kerala's gender budget policy priorities are catering to patriarchal expectations at the expense of crucial areas like education, which are traditionally its strengths. As a progressive, gender-sensitive public finance policy, this should not be the objective of any gender budgeting exercise. While acknowledging

the positive impact and outcomes of welfare policies like Kudumbashree, it is high time to reconsider these priorities, especially in light of their phantasmagoria benefits.

**Figure 11:** Comparative Trend of Kudumbashree and MGNREGA Allocations Versus Education and Health Allocations in Gender Budgets



Source: Author Calculations from Kerala GBS (2017-24)

Considering education and health as progressive allocations that can address strategic gender needs and promote women's empowerment, and Kudumbashree and MGNREGA as regressive, addressing only practical gender needs without altering power relations in a patriarchal society, Figure 11 presents a concerning image of Kerala's gender budget allocations prioritizing patriarchal expectations over modern avenues for gender mainstreaming and women's empowerment. It is evident that the allocations for education and health within the total gender budgets have decreased by roughly tenfold over the past seven years. In contrast, the share of Kudumbashree and MGNREGA has maintained its presence in the total gender

budgets throughout the same period, with considerable expansions in certain years, such as 2020-21, due to the post-COVID-19 restoration package. Notably, there have been no significant contextual considerations or improvements in the share of educational and health allocations at any point in time. This situation persists despite related large-scale social issues, such as the high volume of student migration from the state (Rajan, 2023).

### **3.5.3 Regressive and Problematic Programs in Gender Budgets: A Critical Appraisal of Marriage Assistance**

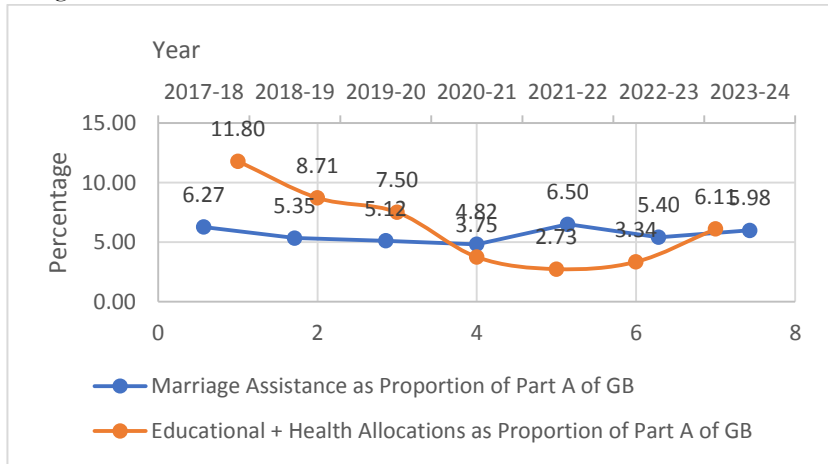
Beyond the problematic prioritization of patriarchal programs in Kerala's gender budgets, other aspects, such as schemes like 'marriage aid,' which have the potential to impede women's empowerment and mainstreaming efforts, are also endorsed within Kerala's gender budget. As shown in Figure 12, marriage assistance allocations in gender budgets (Part A alone, confined to Scheduled Caste (SC) and Scheduled Tribe (ST) women) have been consistent and comparably higher than the combined allocations for education and health in recent years.

The significant allocations towards such schemes raise questions regarding the type of women's empowerment and upliftment being targeted, particularly within the SC-ST components. For instance, while the provision for 'Marriage Assistance' under the SC component amounts to several crores, no specific allocation has been made for education alone within the same category. Moreover, the total allocation target for social security schemes, such as insurance and working women's hostels, which could facilitate education and employment promotion, is only a meager amount.

What message does this gender budget convey by assigning high priority to patriarchal social institutions like marriage compared to improving health, education, or employment opportunities?

Greater financial support for marriages (including those involving women in challenging situations) could lessen the financial strain that comes with marriage as a social institution. However, it does not fulfill any strategic needs of women and may even exacerbate the social issues associated with the institution of marriage.

**Figure 12:** Comparative Trend of Marriage Assistance Allocations Versus Education and Health Allocations in Gender Budgets



Source: Author Calculations from Kerala GBS (2017-24)

This is not new to Kerala’s welfare policies. Kodoth (2006) identified this as a problematic policy issue nearly two decades ago in her work titled "Producing a Rationale for Dowry? Gender in the Negotiation of Exchange at Marriage in Kerala, South India." Her discussion focused on a fiscal policy known as the Marriage Insurance Scheme (Mangalya Padhathi) implemented during 2004–05.

It is unsurprising, then, that the majority of stakeholders in the interaction raised the question, “How can someone affirm that marriage assistance programs for weaker sections are not helpful?” There is a deep-rooted belief system that assumes

anything historically associated with the Kerala model was either beneficial or, at worst, not harmful, particularly in the realm of welfare policies.

Kodoth (2006) argues that it is imperative to acknowledge how a conjugal power structure, which prioritizes women's domesticity, contributes to the perpetuation of social evils like dowry incentives rather than mitigating them through such "assistance policies." A truly progressive and empowering development and social policy must recognize this reality to effectively promote women's empowerment.

The path to women's empowerment begins with efforts to allocate time and space for the process (Batiwala, 2013), and policies like gender budgets should endorse it. By focusing on marriages instead, Kerala's gender budgets can be seen as diverging from the notions of women's empowerment and gender mainstreaming. What is even more concerning is that such policies target historically downtrodden segments of society. People from economically lower strata are highly vulnerable to falling for the small amounts of money offered by government schemes, which effectively validate the idea that marriage is an achievement for women in their life course. Consequently, these communities remain trapped in a vicious cycle of lower standards of living (never empowered). As Kunhaman (2018) noted, beneficiaries often remain perpetual recipients of welfare policies.

### **3.6 Discussion and Concluding Remarks: Probable Reasons for the Scenario**

The review and discussion from Sections 3.1 to 3.5 reveal that Kerala's gender budgeting policy faces multiple serious issues that remain unaddressed despite its long history. Based on an extensive exploration of secondary sources and primary interactions with stakeholders, this study argues that these issues stem from the way the policy has been institutionalized. Beyond Kerala's eagerness to

earn the ‘exemplar’ tag, there has been a notable absence of serious discourse in the state about the institutionalization of the policy.

This situation is not new. It dates back to the announcement of the policy in 2008–09, which was subsequently discontinued without any official record. Since a planning-based development policy has been operational in the state to date, gender budgets have naturally been mooted and managed by the Kerala State Planning Board (KSPB). However, the KSPB’s primary role is focused on formulating plans and programs, either annual or five-year, rather than specifically on women’s empowerment.

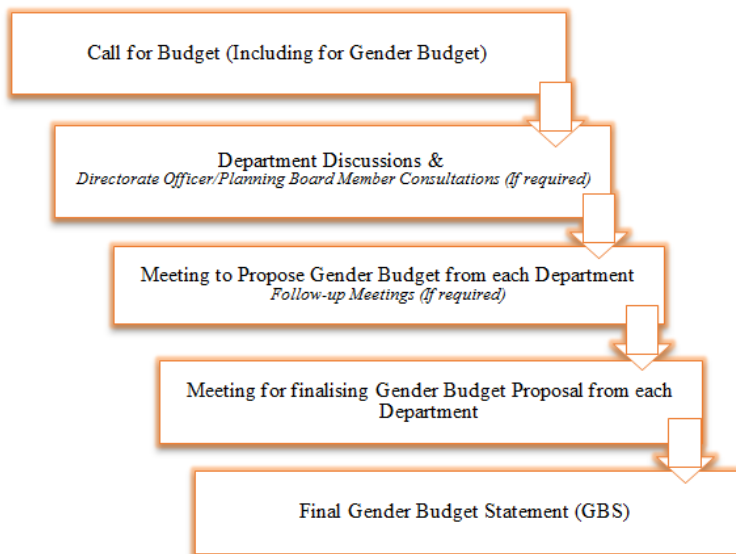
While the KSPB has a Social Services Division that includes gender development as part of its operational scope, it is neither the central coordinating body for the gender budget policy nor equipped to effectively fulfill this role in its current form. Consequently, the gender budget is presently managed in a general budgetary manner, similar to other special component plans, under the KSPB’s purview, as illustrated in Figure 13.

In the initial stage, the Planning Board issues a Budget Call Circular that includes a section emphasizing the need for a gender budget. The Planning Board’s overarching role in the gender budget process is unique, as in many other states, this responsibility is held by the Finance Department or alternatively assigned to the Women and Child Development Department (Pulikkamath, 2023).

Once the circular is released, various departments identify areas requiring intervention, draft proposals, and engage in discussions at the member and division levels of the Planning Board. After these steps, the semi-finalized proposals are presented by each minister, secretary, and other officials to the Planning Board, where further refinements are made. The finalized plan, prepared within the resource envelope provided by the Department of

Finance, includes gender-specific allocations, which are identified and consolidated to form the Gender Budget. This final document is then presented in the legislature alongside other budget documents.

**Figure 13:** Process for Preparation of Gender Budget in Kerala.



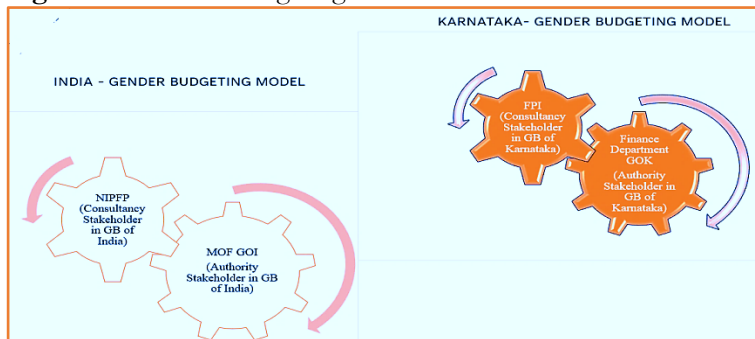
*Source: Adapted from Eapen (2018) and Pulikkamath (2020)*

Although the process appears well-structured, it remains relatively mechanical. It largely follows the erstwhile WCP pattern, shaping the perceptions of most stakeholders involved. Many conceive the gender budget as merely requiring a designated share for women in each plan or allocation. As a result, allocations are predominantly determined by the previous year's allocations and programs, thereby perpetuating outdated WCP practices and reinforcing patriarchal expectations.

Scholars in the field, such as Chakraborty (2016a; 2016b), have observed that the institutionalization of gender budgeting is most effective when there is collaboration between the government and a dedicated think tank or research institute specializing in fiscal innovations, including gender budgeting. This collaboration is crucial because global attempts at gender budgeting have been diverse, producing mixed results and feedback. As the policy and its dimensions continue to evolve, they require ongoing attention and research. Relying solely on an existing government body like the KSPB to oversee gender budgeting would likely fall short unless a specific and robust niche for gender budgeting is developed within the KSPB.

This is why states like Karnataka have adopted the successful model of gender budgeting implemented at the Union Budget level, in collaboration with the National Institute of Public Finance and Policy (NIPFP), Delhi (Figure 14). Karnataka has substituted the role of NIPFP with the Fiscal Policy Institute (FPI), Bangalore—a dedicated research institute under the aegis of the Government of Karnataka that focuses on research and development in fiscal policies. This approach enables the involvement of all necessary experts and stakeholders as required.

**Figure 14: Gender Budgeting Institutionalisation Models**



*Source: Adapted from Pulikkamath (2023)*

The institutionalization of gender budgeting in Karnataka has ensured its continuity and progress, even amidst significant political changes in the state. Additionally, the FPI serves as a nodal agency for all matters related to gender budget policy, effectively integrating the roles of both the Finance Department and the Women and Child Development Department of the Government of Karnataka. This integrated approach has been crucial for ensuring effective gender budgeting in the state.

This kind of model is crucial for the long-term success of a policy like gender budgeting. However, in Kerala, stakeholders often lack clarity about the nodal authority or even the significance of such coordination. Numerous research institutes are involved in various aspects of gender budgeting in the state, including data collection, training, local governance, and research. Yet, there is a noticeable lack of coordination among them.

For anonymity, the names of institutions and organizations involved in gender budgeting in Kerala, which participated in the study, have been renamed as A, B, C, etc. For example, Institution 'A' might be unaware that Institution 'B' is duplicating its work, while Institution 'C' has no knowledge of the research being conducted by Institution 'D,' even though both address gender budgeting. Similarly, Institution 'E' focuses solely on local government budgets, Institution 'F' exclusively handles state budgets, and Institution 'G' concentrates only on plan allocations.

Moreover, the state government tends to prioritize announcing and establishing new, yet similar, institutions, wings, or organizations each year, instead of focusing on the important task of consolidating existing ones. Ironically, while these efforts collectively contribute to gendering the state's fiscal policies and transfers, they remain fragmented, lacking both cohesion and communication.

Now, imagine an extended picture of the scattered and uncoordinated efforts in gender budget policy and research in Kerala, which have yet to be consolidated. It is high time for Kerala to institutionalize its gender budgeting with greater gravity and autonomy. A course correction could involve establishing dedicated institution(s) to address this need. In the near future, such efforts could enable Kerala's gender budgets to break free from patriarchal expectations and misplaced priorities, shifting the focus toward genuine women's empowerment and gender mainstreaming. Consolidating these efforts would lead to more effective and impactful gender budgeting policy that truly benefit women.

#### **4. Conclusions**

Contextualizing gender budgeting policy within the broader discourse of economic development (fiscal policy) and gender mainstreaming is crucial, as it serves as a tool for ensuring development benefits are equitably distributed without gender discrimination, thereby promoting women's empowerment. This study challenges common misconceptions about gender budgeting policy in Kerala, emphasizing that it goes beyond merely allocating funds to women. Instead, it involves incorporating strategic gender considerations into all aspects of fiscal policymaking and implementation.

The study critiques the implementation of the gender budgeting policy in Kerala, arguing that it has not fully achieved its intended goals. Consequently, the policy is highly unlikely to reach its desired state, given the 'problem space' that has existed since its inception (implementation state). Kerala's approach often equates gender budgeting with the WCP, a rudimentary and insufficient method. Moreover, the state's policies continue to reinforce patriarchal expectations by focusing primarily on practical gender needs rather than addressing or transforming the unequal gendered power dynamics in society.

Historically, gender budgeting in India, including the WCP framework, aimed to earmark a minimum portion of plan expenditure for women. However, Kerala's reliance on WCP has been criticized for being overly simplistic and gender-blind, failing to address diverse and contextual gender needs effectively. Uniform allocation methods like the WCP overlook the varying practical and strategic needs of women across sectors, thereby hindering meaningful gender mainstreaming and women's empowerment.

Kerala's phantasmagoria extends into its gender budgeting practices as well. The state's desperation to project progress has led to misleading media reports that often tweak or obscure crucial details. The disconnect between Kerala's ambitious goals and their actual implementation highlights a tendency toward symbolic gestures rather than meaningful policy changes.

Moreover, the actual allocations in Kerala's gender budgets often fall short of the expectations created by the surrounding hype. When compared to other states, such as Karnataka, Kerala's gender budget allocations are merely modest, further underscoring the gap between rhetoric and reality.

Within the gender budgeting policy allocations in Kerala, priorities and significant shares are predominantly directed toward basic development programs such as Kudumbashree. While these programs offer limited opportunities for empowerment, they primarily serve to meet patriarchal expectations by enabling women to earn without disrupting their roles in social reproduction and associated unpaid labor (addressing practical gender needs).

Even more concerning is the diminishing focus on critical components like women's education and health within gender budgets - sectors that form the foundation of Kerala's celebrated development model. Additionally, regressive policies, such as

marriage assistance schemes, are prominent in allocations, subtly framing marriage as a form of empowerment or life settlement for economically disadvantaged women and girls.

This scenario strongly indicates the persistence of patriarchal biases in policymaking. Policymakers, advocates, and stakeholders either lack a nuanced understanding of the comprehensive objectives of gender budgeting and gender mainstreaming, or they deliberately resist changes to entrenched power structures and gender inequities.

The latter appears more likely, as Kunhaman (2018) asserts that Kerala's development model has historically excluded and subjugated marginalized communities through policies framed ostensibly for their benefit. Such policies ensure these communities remain subjugated indefinitely. Gender budgeting, with its emphasis on initiatives like Kudumbashree, risks perpetuating this pattern.

Engagements with the institutional mechanisms and stakeholders involved in Kerala's gender budgeting process reveal several challenges, including poor coordination between governmental and non-governmental actors, inadequate data collection and analysis, and limited capacity building for gender-sensitive budgeting practices. This highlights a glaring lack of vision and the absence of a long-term gender mainstreaming strategy within the state's public finance framework.

The over-reliance on the phantasmagoria of Kerala models, such as Kudumbashree, obscures a forward-looking perspective. The fragmented and uncoordinated efforts in gender budgeting are unlikely to survive or sustain if the current structure of the policy persists. Such initiatives risk becoming merely nominal, existing only as long as they align with the preferences of the incumbent government, and are vulnerable to discontinuation with political or administrative changes.

Gender budgeting, as a fiscal innovation, aspires to achieve broader goals of a gender-equitable society by ensuring the equitable allocation of economic resources. However, it is currently reduced to a politically-driven, populist policy. This undermines its transformative potential, failing to secure the dedicated focus and strategic implementation necessary for genuine women's empowerment in the financial context (Batliwala, 2013).

The study concludes that while gender budgeting in Kerala has progressive intentions, it faces significant shortcomings. It has been reduced to a financial exercise rather than a comprehensive tool for gender mainstreaming. The study emphasizes the need for a more nuanced understanding of gender needs and advocates for a shift from symbolic allocations to substantive policy reforms. It calls for an integrated approach to gender budgeting that incorporates meaningful stakeholder engagement, enhanced data collection and analysis, and capacity building for gender-sensitive budgeting practices. Furthermore, the study stresses the importance of addressing both practical and strategic gender needs across sectors, moving beyond tokenistic measures to achieve genuine gender equality. In conclusion, this critical appraisal underscores the need for a holistic and inclusive approach to gender budgeting in Kerala—one that effectively addresses the diverse and contextual gender needs of its population and fosters meaningful progress toward equity.

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