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THE GENDER BUDGET OF KERALA: AN ANALYSIS FROM A DEVELOPMENT PERSPECTIVE

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Abstract
Gender budgeting has become a key policy instrument through which governments seek to translate commitments to gender equality into concrete patterns of public expenditure, and Kerala, long regarded as a frontrunner among Indian states on human development indicators, institutionalized gender budgeting in 2008 and began publishing a consolidated Gender Budget Statement from 2017-18 onward. This article examines the allocation of Kerala's gender budget from a development perspective. It traces the state's experience with gender-aware planning from the era of democratic decentralization through the most recently published Gender Budget Statements. Using a fourfold categorisation of outlays — Women's Livelihood, Welfare of Women, Women's Health and Women's Education — adapted from the methodology of Das, Thakur and Sikdar (2006), the analysis shows that the Government of Kerala has consistently prioritised Women's Livelihood and Welfare of Women schemes over Women's Health and Women's Education. This indicates that economic-empowerment concerns continue to dominate over social-empowerment concerns in the state's gender budgeting practice. The article examines the resource allocation, distributional, and growth-rate indicators in the 2024-25 Gender Budget Statement. This shows that total gender-budget outlay has continued to rise in absolute terms even as its growth rate has slowed and its internal composition — the balance between Women-Specific Schemes and Women in Composite Schemes — has shifted markedly in the most recent budget years.

Keywords: Gender Responsive Budgeting, Kerala, Development, Women's Livelihood, Public Expenditure.

Introduction

Disparities between genders in access to opportunities and accomplishments — in education, employment, and public life — persist globally (OECD, 2020). Gender budgeting is an approach employed by governments to enhance fairness in public spending. Every ministry and government maintains a spending plan; framing that spending with explicit attention to women can help policymakers address the injustices and implementation gaps historically embedded in resource allocation. The OECD recommends integrating a gender perspective across every stage of the budget cycle to maximise transparency in gender-relevant resource allocation. The Global Gender Gap Index ranks India fourth among South Asian countries. The gender gap is roughly 68 percent, and successive governments have adopted gender-responsive budgeting in their legislative and administrative practices, albeit with implementation methods that vary considerably across states.

Kerala's development experience illustrates how a financially constrained state can nonetheless secure a high standard of living and social development for its population, with the state being described in popular discourse as ‘the country of women’ (Devi, 2015), and it currently ranks first among Indian states on the Human Development Index, the Gender-Equality Index and the Gender Empowerment Measure. This article analyses Kerala's gender budget from a development perspective. The research questions are: (1) what steps has the Government of Kerala taken on gender budgeting; (2) how far has

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Kerala been able to set apart budgetary allocations from a gender standpoint; (3) has Kerala effectively implemented gender budgeting within its planning process; (4) to what extent has government accomplished its objective of supporting women's socio-economic development; and (5) has government succeeded in mainstreaming gender towards development through the gender budget.
The analysis covered the period 2017-18 to 2021-22, the years for which a consolidated Gender Budget Statement is available for Kerala, and extended the resource-allocation, distributional, and growth-rate analysis through the 2024-25 Gender Budget Statement.

Objectives of the Study

1. To examine the steps taken by the Government of Kerala with regard to Gender Responsive Budgeting initiatives since 2008.
2. To assess the extent to which Kerala has been able to set apart budgetary allocations from a gender standpoint.
3. To evaluate whether Kerala has effectively implemented gender budgeting within its planning process, from the era of democratic decentralization to the present.
4. To analyze, the extent to which government expenditure supports women's socio-economic development.
5. To identify shifts in the composition of Women Specific Schemes and Women in Composite Schemes over time.

Review of Literature

The conceptual foundations of gender budgeting draw substantially on Sen's (1999) capability approach. It frames development as the expansion of the substantive freedoms people have reason to value, and which has been widely used to argue that budgetary resources should be assessed not merely by the volume of spending but by their contribution to expanding women's capabilities. Kabeer's (1999) resources–agency–achievements framework extends this reasoning by distinguishing among the material and social resources available to women, the agency they can exercise in using those resources, and the well-being outcomes that result. This distinction that is directly relevant to gender budgeting analysis, since expenditure data of the kind examined in this article speak primarily to the resource dimension and only indirectly to agency and achievement.

Within the Indian context, Chakraborty (2008) documents the early institutional history of gender budgeting. This includes the analytical work undertaken to establish gender-disaggregated fiscal data systems at the state level, which directly informed Kerala's 2008 decision to pilot gender-responsive budgeting. Das, Thakur, and Sikdar (2006) contribute the classificatory methodology — a fivefold breakdown of outlays earmarked for women. This study adapts the fourfold Livelihood/Welfare/Health/Education categorization used to analyze Kerala's Women-Specific and Women-in-Composite Schemes. More broadly, the literature on fiscal decentralization and gender in Kerala, notably Isaac and Franke's (2000) account of the People's Campaign for Decentralized Planning and Isaac's (2004) subsequent assessment of its gender outcomes, establishes that Kerala's institutional experiments with participatory, gender-aware local planning long precede the state's formal Gender Budget Statement. The state's well-documented achievements in health and education have not automatically translated into comparable gains in women's economic and political agency. This is the ‘Kerala paradox’ that motivates much of the subsequent literature on the state's gender budgeting practice.

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International and comparative literature on gender-responsive budgeting situates Kerala's experience within a wider policy movement. OECD (2020) frames gender budgeting as integral to embedding a gender perspective across the budget cycle, a principle that has informed budget classification systems, including Part A/Part B reporting, across a number of Indian states. UN Women's (2020) assessment at the twenty-fifth anniversary of the Beijing Platform for Action similarly finds that gains in gender equality achieved through instruments such as gender budgeting are neither automatic nor irreversible and are particularly vulnerable to disruption during crises — a finding borne out in Kerala's own experience of sustaining, and in some categories expanding, gender-budget allocations through the COVID-19 pandemic. Taken together, this literature suggests that the value of a gender budget statement lies not simply in the existence of gender-disaggregated allocations, but in whether those allocations are weighted towards the categories of spending—livelihoods, welfare, health, and education which are most likely to expand women's substantive capabilities and agency.

Gender Budgeting in Kerala

Following the 73rd and 74th Constitutional Amendments, Kerala initiated elected local bodies in 1991. The state's socio-economic environment — 100 percent literacy, low poverty and deprivation, low infant mortality, successful land reforms, and strong class and mass organizations — proved conducive to fiscal decentralization. But Kerala's high social-sector achievements were not matched by comparable gains in material production, resulting in economic stagnation, rising unemployment and fiscal stress, and raising questions about the sustainability of the 'Kerala Model of Development'. Democratic decentralization, in the form of the People's Campaign for Decentralised Planning, was the political response to this stagnation (Isaac & Franke, 2000).

Kerala became a pioneer among Indian states in gender-sensitive planning and budgeting at the local-body level,owing to the introduction of People's Planning and democratic decentralization. The adoption of a 33 percent gender quota created new democratic space for elected women representatives at the local level. Kerala showed remarkable achievements in health and education, yet women remained marginalized in governance and workforce participation, and these social gains did not translate into broader improvements in gender status (Isaac, 2004). Against this backdrop, the state introduced the Women's Component Plan (WCP), earmarking 10 percent of the state's plan outlay for programs targeted at women. This was determined through a participatory process at the Grama Sabha level.

Kerala presents a well-documented paradox in gender development which is indicated by high literacy and a dramatic decline in fertility but not translated into rapid growth in women's paid employment or upward occupational mobility, and women's political representation has remained limited. In 2008, the Government of Kerala formally began gender-responsive budgeting, introducing gender-sensitive allocations and establishing a coordinating office within the Department of Finance. This was followed by an analytical study on institutional mechanisms for gender-disaggregated fiscal data conducted by the Center for Development Studies (Chakraborty, 2008). A consolidated Gender Budget Statement, however, was not published until 2017-18 — nearly a decade after the policy was first enacted.

Integration of Gender with Planning: The Kerala Experience

The year 2021-22 marked the completion of five years of preparing Gender Budget and Child Budget Statements as part of Kerala's annual budget documents, and the final year of the state's Thirteenth

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Five-Year Plan. That Annual Plan was framed against the backdrop of the COVID-19 pandemic, whose disproportionate impact on women — through job losses, increased unpaid care work, and heightened protection risks — drew considerable policy attention. Kerala's pandemic response drew on its historical legacy of public action, with front-line health and community workers, the vast majority of them women, playing a central role: over 8,000 nurses, more than 5,000 junior public health nurses, some 26,475 ASHA workers, and roughly 66,000 Anganwadi workers, supported by a youth volunteer brigade in which 75,000 of the roughly 3.25 lakh registered members were young women. Fifty-four per cent of Kerala's 21,900 elected local-body representatives were women (2015 elections).

Helplines and support services for women — Bhoomika, Seethalayam, Kudumbashree'sSnehita help desk, One-Stop Centers and the 181 Mitra helpline — operated through the pandemic, reflecting the state's institutional capacity to respond to gender-specific risks in a crisis. Allocations to women rose from 14.6 percent of the state plan outlay in 2018-19 to 16.9 percent in 2019-20, reflecting increased policy focus on women's livelihoods, skill development, violence prevention and the 'care economy'. Kerala's continued gender budgeting effort through the pandemic period is consistent with the broader global recognition, at the 25th anniversary of the Beijing Platform for Action in 2020, that gender mainstreaming through budgeting remains central to advancing gender equality even as global progress on this front has been markedly uneven.

The Voyage from the 11th Five Year Plan

Kerala's engagement with gender-aware planning at the local level, in fact, predates the formal Gender Budget Statement by well over a decade. This began with the Women's Component Plan in the Ninth Plan, which mandated that 10 percent of devolved outlays to local governments be spent on women-specific schemes. Gender-responsive budgets recognize the economic significance of women's unpaid work — typically neglected in macro development policy. Also, there was a corresponding need for public investment that addresses the constraints this work places on women's participation in paid employment; foregrounding this unpaid work is central to rethinking macroeconomic frameworks from a gender perspective.

From the 11th Plan period onward, Kerala's approach to gender budgeting relied on tools such as sex-disaggregated situational analysis and ex-post budget analysis, with a principal focus on the expenditure side. This work distinguishes (a) women-specific programmes, in which 100 percent of the outlay is directed to women (Part A), from (b) programmes with a stipulated allocation for women, or an anticipated flow of at least 30 percent of resources to women (Part B), as summarised in Table 1.

Table 1. Divisions of Categories in the Gender Budgeting Statement

Part	Name of Category	Percentage Allocation to Women
Part A	Women Specific Schemes	90–100 per cent women schemes
Part B	Pro-women (composite) schemes	Less than 90 per cent

Source: Government of Kerala, Gender Budget Statement, 2017-18.

Together, Part A and Part B give the total financial allocation of resources flowing to women. However, tracking the flow of resources to women in Part B has remained difficult owing to the limited availability of gender-disaggregated data and this is very evident from the principal weakness of the Gender Budget methodology as applied in Kerala showing limited ability to achieve even the

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technical objective of estimating the flow of resources to women, owing to this data gap and to the continued absence of a broader planning vision that fully integrates gender into development planning rather than treating it as a reporting exercise.

Gender Budget Allocation of Resources in Kerala, 2017-18 to 2024-25

The aggregate resource allocation for women and girls in Kerala — comprising both Women Specific Schemes (WSS, Part A) and Women in Composite Schemes (WCS, Part B) — has risen in absolute terms across the period under study, from Rs 2,315.82 crore in 2017-18 to Rs 4,661.51 crore in the 2024-25 Gender Budget Statement (Table 2). As a share of the state plan outlay, total gender-budget allocation rose from 11.4 percent in 2017-18 to a peak of 21.35 percent in 2024-25.

Table 2. Gender Budget Allocation of Resources in Kerala, 2017-18 to 2024-25

Year	Total Allocation (Rs crore)	Total % of Plan Outlay	WSS (Rs crore)	WSS % of Plan Outlay	WCS (Rs crore)	WCS % of Plan Outlay
2017-18	2315.82	11.40	916.50	4.50	1399.30	6.90
2018-19	3240.33	14.60	1267.28	5.70	1973.10	8.90
2019-20	3881.63	16.80	1420.15	6.10	2461.50	10.70
2020-21	3809.87	18.40	1509.33	7.30	2300.50	11.10
2021-22	4025.40	19.54	1346.91	6.54	2678.49	13.00
2022-23	4665.20	20.90	1619.82	7.26	3045.38	13.64
2023-24	4670.22	21.12	1479.53	6.69	3190.69	14.43
2024-25	4661.51	21.35	2291.69	10.50	2369.82	10.85

Source: Government of Kerala, Finance Department, Gender Budget Statements (Part A and Part B)

The 2022-23 and 2023-24 Gender Budget Statements continued the pattern established over 2017-22, with Women in Composite Schemes accounting for a larger share of total allocation than Women Specific Schemes. The 2024-25 statement, however, shows a marked compositional shift: the WSS allocation rose to Rs 2,291.69 crore (10.50 percent of plan outlay) from Rs 1,479.53 crore in 2023-24, while the WCS allocation fell correspondingly to Rs 2,369.82 crore. This is the first year in the series in which Part A allocation approaches parity with Part B allocation, a shift that merits further scheme-level investigation to establish whether it reflects a genuine reprioritisation of women-specific spending or a reclassification of existing composite schemes into the women-specific category.

Distribution of Women Specific Schemes and Women in Composite Schemes in Total Allocation

Across most of the period under study, the Government of Kerala directed the larger share of gender-budget resources to Women in Composite Schemes rather than Women Specific Schemes (Table 3). In 2017-18, WSS accounted for 39.58 percent of the total gender-budget allocation; this share declined to 33.46 percent by 2021-22 and continued to decline through 2023-24, before rising sharply to 49.16 percent in 2024-25 — the compositional shift already noted in Table 2.

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Table 3. Percentage-wise Distribution of WSS and WCS in Total Gender Budget Allocation, Kerala

Year	WSS as % of Total Gender Budget	WCS as % of Total Gender Budget
2017-18	39.58	60.42
2018-19	39.11	60.89
2019-20	36.59	63.41
2020-21	39.62	60.38
2021-22	33.46	66.54
2022-23	34.72	65.28
2023-24	31.68	68.32
2024-25	49.16	50.84

Source: Computed from Table 2.

The declining WSS share through 2023-24 reinforces the concern that resources reaching women through schemes in which 100 percent of the allocation is dedicated to women have been comparatively neglected relative to composite, cross-sectoral schemes in which only a portion of the outlay benefits women. Whether the 2024-25 reversal represents a durable change in priority or a one-off reclassification will only be clear once subsequent years' Gender Budget Statements and the underlying scheme-level detail are published.

Growth Rate of Total Gender Budget Allocation, WSS and WCS

The growth rate of total gender-budget allocation and its WSS and WCS components has fluctuated considerably over the study period (Table 4), with the highest growth recorded in the early years following the introduction of the consolidated Gender Budget Statement, and a marked slowdown in the most recent budget years.

Table 4. Growth Rate of Total Gender Budget Allocation, WSS and WCS in Kerala (per cent)

Year	Growth Rate: Total Allocation	Growth Rate: WSS	Growth Rate: WCS
2017-18	—	—	—
2018-19	39.92	38.27	41.00
2019-20	19.79	12.06	24.76
2020-21	-1.85	6.28	-6.54
2021-22	5.66	-10.76	16.43
2022-23	15.89	20.26	13.70
2023-24	0.11	-8.66	4.77
2024-25	-0.19	54.90	-25.73

Source: Computed by the author from Table 2.

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Total gender-budget allocation grew by 15.89 percent in 2022-23, largely on the strength of a 20.26 percent increase in WSS allocation, but growth then flattened almost entirely in 2023-24 (0.11 percent) and turned marginally negative in 2024-25 (-0.19 percent) in nominal terms. Within this broadly flat aggregate, however, WSS allocation grew by 54.90 percent in 2024-25 even as WCS allocation contracted by 25.73 percent — the same compositional shift already visible in Tables 2 and 3, now expressed as a growth-rate reversal rather than a simple share change.

Major Schemes in the Gender Budget of Kerala

The bulk of gender-budget resources continue to flow to composite projects that benefit both women and men across sectors. Under the Thirteenth Five-Year Plan, gender-sensitive budgeting placed particular emphasis on employee productivity, job creation, and sustainable livelihoods, alongside investments in daycare centers, elderly day-care homes, hostels, secure transportation, and basic workplace amenities to broaden women's access to paid employment outside the home. The sectors reporting allocations under Women-Specific Schemes (Part A) and Women in Composite Schemes (Part B) for the years covered by the original study are summarised below.

Women Specific Schemes (Part A) — major sectors

1. Police
2. Public Works
3. Medical & Public Health
4. Education
5. Science, Technology and Environment
6. Industries
7. IT Mission
8. Housing
9. Rural Development & Urban Development
10. Agriculture and Related Activities
11. Labour, Labour Welfare & Non-Residents
12. Sports and Youth Affairs
13. Welfare of SC/ST/OBC/Minorities/Forward Communities
14. Social Security and Welfare

Women in Composite Schemes (Part B) — major sectors

1. Police
2. Water Supply and Sanitation
3. Housing
4. Medical & Public Health
5. Education, Sports, Art and Culture
6. Rural Development & Urban Development
7. Labour, Labour Welfare & Non-Residents
8. Welfare of SC/ST/OBC/Minorities/Forward Communities
9. Cooperation
10. Agriculture and Allied Activities
11. Animal Husbandry
12. Livestock and Dairy Development
13. Fisheries
14. Forestry and Wildlife

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15. Industries
16. Tourism
17. Sports and Youth Welfare
18. Art and Culture
19. Excise
20. Power
21. Transport
22. Social Security and Welfare
23. Scientific Services and Research

Disaggregating Women Composite Schemes is possible either by analysing allocations against gender-disaggregated beneficiary data or, where such data are unavailable at scale, by relying on the women's-share estimates that individual departments specify for their schemes.

Mainstreaming Women in Development: Categorical Analysis of Women Specific Schemes

To assess whether the government is meeting its objective of mainstreaming gender towards development, this study classifies Women-Specific Scheme allocations into four mutually exclusive categories — Women's Livelihood, Welfare of Women, Women's Health, and Women's Education — adapted from the fivefold classification proposed by Das, Thakur, and Sikdar (2006). Rural development and urban development, labour welfare and non-resident welfare, and SC/ST/OBC/minority welfare fall under Women's Livelihood; police, science and technology, housing and social security fall under Welfare of Women; medical and public health fall under Women's Health; and education falls under Women's Education.

Table 5. Categorical Distribution of Allocation of Funds in Women Specific Schemes (Rs lakh)

Category	2017-18 Allocation	% of WSS	2018-19 Allocation	% of WSS	2019-20 Allocation	% of WSS	2020-21 Allocation	% of WSS	2021-22 Allocation	% of WSS
Women's Livelihood	44080	48.10	94960	74.93	84956	59.82	100598	66.65	84119	62.45
Welfare of Women	42335	46.19	48334	38.14	46947	33.06	43302	28.69	44935.09	33.36
Women's Health	5235	5.71	4592	3.62	5616	3.95	3921	2.60	2563	1.90
Women's Education	0	0.00	140	0.11	541	0.38	50	0.03	50	0.04

Source: Computed using secondary data from Kerala Gender Budget documents, Women's Livelihood consistently commands the largest share of WSS allocation — 48.10 percent in 2017-18, rising to 74.93 percent in 2018-19 and settling at 62.45 percent in 2021-22 — reflecting the priority placed on skill development, employment generation and livelihood security for women. Welfare of Women ranks second in priority, with its share declining from 46.19 percent in 2017-18 to 33.36 percent in 2021-22. Allocation to Women's Health and Women's Education, by contrast, remained marginal throughout: Women's Health fell from 5.71 percent in 2017-18 to 1.90 percent in 2021-22, while Women's Education never exceeded 0.4 percent of the WSS allocation over the period. Comparable categorical breakdowns for 2022-23 onward were not available in the public Gender Budget

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Statements, indicating that the underlying scheme composition would benefit from renewed disaggregation once category-level detail is published.

Mainstreaming Women in Development: Categorical Analysis of Women Composite Schemes

The same fourfold classification applied to Women in Composite Schemes shows a similar priority ordering, though with education receiving comparatively greater emphasis than in WSS. Rural and urban development, agriculture and allied activities, and SC/ST/OBC/minority welfare fall under Women's Livelihood; police, tourism, social security, sports and youth welfare, water supply, excise, power and transport fall under Welfare of Women; medical and public health falls under Women's Health; and education, sports, art and culture fall under Women's Education.

Table 6. Categorical Distribution of Allocation of Funds in Women Composite Schemes (Rs lakh)

Category	2017-18 Allocation	% of WCS	2018-19 Allocation	% of WCS	2019-20 Allocation	% of WCS	2020-21 Allocation	% of WCS	2021-22 Allocation	% of WCS
Women's Livelihood	88960	63.57	135417	68.63	179005	72.72	154466.34	67.14	177562	66.29
Welfare of Women	3425	2.45	8148	4.13	14785	6.01	12707.80	5.52	13358	4.99
Women's Health	8834	6.31	8834	4.48	8890	3.61	19180	8.34	33087	12.35
Women's Education	41370	29.56	31484.70	15.96	44911.15	18.25	41471.50	18.03	42333	15.80

Source: Computed using secondary data from Kerala Gender Budget documents

As in Women-Specific Schemes, Women's Livelihood dominates WCS allocation, rising from 63.57 percent in 2017-18 to a peak of 72.72 percent in 2019-20 before settling at 66.29 percent in 2021-22. The welfare of Women remains marginal, never exceeding 6 percent of the WCS allocation. Women's Health, though still modest in absolute terms, shows a clear upward trend — from 6.31 percent in 2017-18 to 12.35 percent in 2021-22 — while Women's Education, though declining from 29.56 percent in 2017-18, remains the second-largest category within WCS, ending the period at 15.80 percent.

Discussion and Conclusion

Gender budgeting is a government initiative that analyses budget allocation from a gender perspective and the categorical evidence available through 2021-22 confirms that the Government of Kerala has mainstreamed gender towards development chiefly by prioritizing Women's Livelihood and Welfare of Women schemes, indicating that women in Kerala continue to confront significant livelihood and welfare challenges even during the state's celebrated social-development achievements(Pulikkamath, A., & Jafar, K., 2025). Economic-empowerment concerns thus remain predominant in Kerala's gender budgeting relative to social-empowerment concerns, though Women's Health and Women's Education retain a visible, if secondary, place in both Women Specific and Women Composite Schemes. The

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growth of Kerala's gender-budget allocation, which was strong in the years immediately following the introduction of the consolidated Gender Budget Statement, has slowed markedly — total allocation grew by less than 1 percent in nominal terms across 2023-24 and 2024-25 combined. Second, the long-standing dominance of Women in Composite Schemes over Women-Specific Schemes, a pattern documented consistently from 2017-18 through 2023-24, reversed sharply in the 2024-25 statement(Pulikkamath, A., & Jafar, K., 2025). Future research would help establish whether Kerala's gender budgeting has moved beyond the livelihood-and-welfare emphasis identified here towards a better-balanced mainstreaming of women's health and education needs.

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