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Internship Report

on

**‘A Comparative Analysis of Gender Budgeting in Kerala and
Karnataka (2017-20)’**

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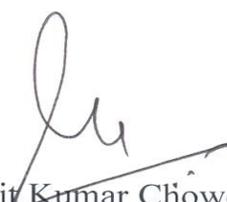
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Certificate

This internship report titled “*A Comparative Analysis of Gender Budgeting in Kerala and Karnataka (2017-20)*” is a report on the study taken up at the Fiscal Policy Institute (FPI) in 2019-20.

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All opinion and conclusions expressed in the internship report are of the Intern and usual disclaimer applies.


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A Comparative Analysis of Gender Budgeting in Kerala and Karnataka (2017-20)

Abstract

Gender Budgeting (GB) is a relatively new fiscal policy intervention in the public finance arena, understanding the fact that fiscal policies have gender differential impacts and hence our budgetary process should be gender sensitised for a gender equal and gender mainstreamed society. Using the state gender budgets data of Karnataka and Kerala, this study has analytically compared the entire category A schemes (exclusively women-specific schemes). The rationale to choose Karnataka and Kerala is that these are the two south Indian states which have successfully implemented gender budgeting in south India for the first phase. By adopting the Das, Thakur and Sikdar (2006) methodology of mutually exclusive fivefold categorisation of gender budgeting, the study has found interesting results that both Karnataka and Kerala are allocating a major share of GB for Women's Livelihood. In the same way, the least allocation share is for women's nutrition in both states. Further, the study establishes a pattern that there are few major schemes under each category which constitute the lion's share of the category, leaving all other schemes with a negligible share of the allocation. In the ranking of priorities of GB in Karnataka and Kerala, both the states show the same pattern except once (2017-18). In 2017-18, it varied only once between women in difficult circumstances and health allocations under which Karnataka marks women in difficult circumstances as their second priority whereas Kerala sets their second priority as health during 2017-18.

Chapter I – Introduction

1. Introduction

Gender Budgeting (GB) is basically an application of the ‘gender mainstreaming’ concept in the budgetary process of a country or state. Gender budget is not a separate budget for women. It states the budget expenditure in terms of gender sensitivity. Thus it tries to make sure that the benefits of development reach women as much as men and the aim is to enable gender development through gender equality.

Hence, gender budgeting is the disaggregating of the entire budget in terms of its impact on men and women. Nevertheless, it does not necessarily seek to increase the amount of money spent on women. It helps the government to make effective use of public funds. Further, it also addresses the discrimination, inefficiency and corruption involved (Stern, 2010). Hence the basic idea of gender budgeting is a higher level human development and gender neutrality, thereby strengthening economic growth and ensuring the social welfare of the state.

1.1. Budget and Gender Budgeting

A budget is an annual statement of the total expenditure and revenue of the state or country, while gender budgeting refers to a practice of considering the state or national budget through a gender perspective or gender lens. In gender budgeting, the formulation of policies, plans, programmes and schemes are expected to be gender sensitive. In short, a budget gives a complete financial statement of the country or state whereas gender budgeting gives a gender sensitised analysis of the state or national budget expenditure and revenue.

1.2. Review of Literature

Fiscal policy outcomes of government budgets are not gender-neutral as generally assumed. Studies show that gender blind policies have the potential to reinforce existing disparities and hierarchies with regard to gender. Hence, the focus of gender budgeting is to integrate critical gender concerns into fiscal policies and administration to address existing gender disparities in any country or state. Studies also found a substantial and positive correlation between gender budgeting and gender empowerment (Stotsky and Zaman 2016; Aryamala, 2016).

With the same broad objectives to integrate critical gender concerns into fiscal policies and administration to address the existing gender disparities, India has formally adopted gender

budgeting in the year 2005 (MWCD 2015) and every annual budget since 2005 has included a gender budget statement. In the budget speech of the year 2005-06, Finance Minister P Chidambaram said that he was including a separate gender budget statement in the budget document to highlight the gender sensitiveness of budgetary allocation under 10 demands for grants (MoF, 2015). Over the years, with the strong support of the NIPFP research team and with the Ministry of Finance playing the central role, India has managed to successfully institutionalise gender budgeting at both the national and state levels. Chakraborty (2016) found that the ‘within government’ mechanism in India under which the Ministry of Finance takes care of the gender budgeting practice backed by strong public policy think-tanks seemed more successful than other practices.

Stotsky and Zaman (2006) found that gender budgeting in countries like India has made changes in the fiscal policies in key areas such as education, health, and infrastructure which in turn contributed to the achievement of gender-oriented goals. In the same way, some other countries like Australia and Ecuador have improved the system of public spending for gender neutrality purpose. Hence they concluded that effective gender budgeting can improve the government policies and programmes and it also helps monitor the results across the agencies and departments of the government.

Das, Thakur and Sikdar (2006) studied the impact of gender budgeting in West Bengal and found that the total magnitude of budget outlays earmarked for women and its composition has been increased based on the priorities of women in the state budget. In addition, they also found that the education of women also increased more than before. The study also observed that the budget outlays earmarked for Women’s Nutrition and Women’s Livelihood and Welfare of Women in Difficult Circumstances are very low in West Bengal. Further, the study has given an alternative methodology against Lahiri, Chakraborty and Bhattacharya (NIPFP, 2001) and Banerjee and Roy (2003) by understanding the paucity of gender disaggregated data, which is applicable in the case of those countries which are in the infancy stage of gender budgeting practice.

The process of fiscal decentralisation in India post-1993 and gender sensitisation in budgets in three states – Kerala, Karnataka and West Bengal - were studied by Chakraborty (2013a) who found that the local governments (3rd tier PRI) are highly dependent on fiscal transfers and hence it is better to get the transfers first (without gender integration) and then make suitable adjustments for gender sensitisation or backwardness sensitisation. Among the three states, Kerala has shown

a good example of integrating both these requirements with meaningful use of gram sabhas. Karnataka has not explored the scope created by decentralisation in the state and West Bengal has marked a change in local level public expenditure according to the revealed preference / voice of women in the state.

Following the global studies suggesting the positive impacts of gender budgeting, Stotsky and Zaman (2016) have also established a positive relation between gender budgeting and improved gender equality in Indian states. It was found that the gender budgeting states showed comparatively high improvement in gender equality in primary school enrolment than non-gender budgeting states. Much on the same lines, Aryamala (2015) found a positive connection between a health scheme under gender budgeting (Women Component Plan) and improved health of women in Tamil Nadu.

Stotsky and Zaman (2016) further observe that gender budgeting initiatives in Indian states generally focus on social service sectors including women and child development, education, health, nutrition, welfare, and infrastructure which are the areas of female vulnerability. Another commonality among Indian states is the development of a state policy for gender equality and adoption of gender budgeting statements in budget documents; identifying nodal departments for gender budgeting and formation of gender budgeting cells; implementation of policies and programmes related to gender-related objectives; and data collection and analysis.

In addition, the above-mentioned study analyses the four components of gender budgeting - knowledge processes and networking; institutional mechanisms; learning processes and building capacities; and public accountability and benefit incidence – in detail. Also, it makes the argument that GB has only two inevitable dimensions: equity and efficiency and it does not mean making separate budgets for women. Much in the same way, the paper curtailed the misconception of GB as earmarking of funds for gender development. This paper also examines the contributions of these major players to the four distinct components of GRB innovation such as UN Women, Ministry of Women and Child Development (MWCD), National Institute of Public Finance and Policy (NIPFP), Ministry of Finance, etc.

By implementing gender budgeting in the year 2006-07, Karnataka became the pioneer south Indian state in this regard and the state undertook earmarking of resources for women in most of

the sectors (Goyal, 2006). The Singamma Sreenivasan Foundation (2008) studied the gender budgeting initiatives of government of Karnataka during 2007-08 and found that departments under Category A had been increased as against the earlier gender budgeting initiatives in the previous years.

Later, Rajeshwari (2017) analysed the Karnataka budget in a gender perspective and by emphasising on human development, the author found that there is an urgent need to assess the relative levels of status of women on various development indicators. It has been found that there is a visible disparity in the development of men and women and gender budgeting can be a potential tool with which to directly promote women's development and empowerment through the allocation of resources for women-oriented programmes and schemes.

Gayathri and Acharya (2018) have focused on how far Karnataka has promoted inclusiveness in the Karnataka state budgets and they found that there is a sharp increase in gender budget allocations during 2009-17. They observe that the Category A allocations in the state have increased almost seven times, but Category B has increased around two times only. It was also found that a large portion of the Category A spending is under the plan component. Further, they also found that while Karnataka's longitudinal performance had definitely shown progress with the social development index score increasing from a little over 45 in 2006 to close to 60 in 2016, there are better performing states in the country as per their comparison.

A study of gender budgeting in Kerala by Rashid (2016) gave a complete picture on the origin and methodology of gender budgeting in the state. This study treats Kerala's experience on the Women Component Plan as a proxy for the gender budgeting initiative and finds that Kerala has done a good job in this regard.

Kerala's attempts at Panchayat-level gender budgeting have been studied by Nair and Moolakkattu (2018) as an extension of Nair and Moolakkattu (2014) in their study on WCP at the local panchayat level in Kerala. The study at panchayat level as the lowest tier of the rural local government explores the Women Component Plan (WCP), which is in existence at the local level for the last 20 years as a key feature of participatory planning. This study also affirms the findings of Nair and Moolakkattu (2014) on WCP which is now being termed as gender budgeting. It marks the overfunding of Kudumbasree scheme and nominal allocations for some other important schemes. It also marks the fact that the transition from the previous WCP concept (10% Women Oriented Outlay) to gender budgeting has not been full-fledged yet and the mechanical allocation

of WCP under gender budgeting remains the same without much attention to follow-up or any consistency or sustainability in allocation/development.

However, on the positive side, they state that around 28 per cent of the WCP funds benefited women at the panchayat level and the political representation of women (from the earlier 33 % to 50 % from 2010) didn't contribute much to gender budgeting. The probable reasons for this situation could be lack of women's civil society, absence of cross-party mobilisation along gender lines among the women representatives, lack of gender sensitivity, absence of incentives for advocating women-centered and women-friendly projects etc. In line with Budlender's (2004) idea, strong women leadership is what matters more rather than any increase in mere percentage of representation for women.

In the case of Kerala, closer interaction between scholars and activists in the women's movement and policy-makers was absent, which is often suggested as a means to make effective use of tools of gender budget analysis (Banerjee and Krishnaraj, 2004), the study further adds. Following (Devika and Thampi, 2012), the elected women are seemingly altruistic agents of welfare disbursal rather than women empowerment advocates, the study observes. This is because the women in the field lack budget and plan literacy as well as due to the patriarchal politics.

However, the gender budgeting initiatives in India are not free from criticism. Chakraborty (2013b) found that the women targeted schemes/budgetary policies constitute comparatively a very small proportion when compared to the total budget outlay. Further, the orientation of gender budgeting is towards special programmes for women, than practicing the idea of gender sensitisation of general budgetary policy. It leads to a complicated situation where gender budgeting is misunderstood as an issue of additional resources for gender development – in a way an additional burden to any government. Hence the study concludes that gender budgeting has not translated into policies effectively yet.

A brief review of the literature suggests that gender budgets have the potential to improve gender equality, gender empowerment etc.

1.3. Objectives

With the given significant developments in gender budgeting, this paper is an attempt to examine the pattern and orientation of the gender budgeting practices in Karnataka and Kerala. This paper further tries to examine the major concerns of gender budgeting and to analyse whether they are

benefiting women or they just remain as an accounting practice. This is one of the major criticisms of gender budgeting practices in many cases. Hence the broad objective of this study is to analyse the priorities of Karnataka and Kerala gender budgets to understand the type of allocations and their magnitude. The objective of the study is as follows:

- To compare the composition of the total outlay for women in the state budgets of Kerala and Karnataka in terms of their priorities for the years 2017-18, 2018-19 and 2019-20.

There are two important points to be noted:

(a) This study mainly focuses on the expenditure part of the gender budget statements and it does not cover the revenue generating side of the budgets.

(b) Its main aim is the identification and classification of the Part A schemes in a gender responsive manner.

1.4. Methodology

Karnataka and Kerala are two states which have successfully implemented gender budgeting in south India for the first time. Karnataka has implemented gender budgeting in the year 2006 while Kerala has implemented gender budgeting in the year 2008. These two states are comparable in terms of their development level. However, Karnataka and Kerala also have disparity in income level and gender relations. Still, the selection of Karnataka and Kerala is noteworthy because Karnataka is comparatively good in economic development and Kerala is relatively good in human development.

In order to make a comparative analysis of the gender budgets in Karnataka and Kerala, the methodology given by Das, Thakur and Sikdar (2006) is adopted in this study. The Das, Thakur and Sikdar (2006) have given an alternative methodology against Lahiri, Chakraborty and Bhattacharya (NIPFP 2001) and Banerjee and Roy (2003). The new methodology was developed by Das, Thakur and Sikdar (2006) understanding the paucity of gender disaggregated data, which is the problem facing even Karnataka and Kerala. This methodology has been selected for the study since it identifies the total outlay for women in the state budget based on the outlays which are earmarked for women.

Figure 1: Fivefold Classification of Outlays Earmarked for Women by Das, Thakur and Sikdar (2006)

(1) Women's Livelihood,

(2) Welfare of Women in Difficult Circumstances,

(3) Women's Health,

(4) Women's Nutrition and

(5) Women's Education.

The methodology follows a fivefold classification of outlays earmarked for women based on the various important needs of women (Figure 1). Hence this study reclassified category A schemes of Kerala and Karnataka gender budgets (2017-18) into five mutually exclusive categories such as: (1) Women's Livelihood, (2) Welfare of Women in Difficult Circumstances, (3) Women's Health, (4) Women's Nutrition and (5) Women's Education. This methodology will reveal the priorities and magnitude of such priorities in gender budgeting. It will also help in making cross-year, cross-state and cross-category comparisons.

This study reclassified the entire category A schemes of the gender budgets of Karnataka and Kerala from the financial year 2017-18 to 2019-20 into five mutually exclusive categories. All the schemes covered under category A of the respective gender budget statements are then added in the appropriate category based on the nature and purpose of the allocation.

The first category namely Women's Livelihood includes all schemes primarily meant for promoting the livelihood and income generating activities for women. The second category is the Welfare of Women in Difficult Circumstances which includes all schemes meant for the protection of women and girls in difficult circumstances and for providing pension or relief to women who are the victims of violence or are socially abused. This category's allocations aim at reducing the

vulnerabilities of women and girls. The third category is Women’s Health which includes all schemes for promoting the better health of women and girls. The fourth category namely Women’s Nutrition includes all schemes primarily meant for improving the nutritional status of women and girls. The fifth category is Women’s Education which includes all schemes meant for promoting women’s education and schemes related to sports and youth services for women.

Each scheme from the expenditure part of the budget statements is included in only one of the fivefold categories as mentioned above, even though certain schemes might be meant towards fulfilling the multiple needs of women. In the case of such complex schemes, the major orientation of the scheme has been taken into consideration to decide on the category to which it should get added. The remainder of this study is classified as follows. The second section gives a brief overview of gender budgeting practice across the world. The third section explains gender budgeting in India and Indian states and in particular the states of Karnataka and Kerala. The fourth section makes a comparative analysis of gender budgeting in Karnataka and Kerala using Das, Thakur and Sikdar (2006) methodology. The final section concludes the paper.

Chapter II - Overview

2.1 Gender Budgeting in the World

Apart from its main objectives like gender empowerment and gender mainstreaming, gender budgeting also contributes to other policy objectives such as economic growth, effective spending and improved accountability, which in turn strengthen the overall economic development of the country. In addition, gender budgeting has been given additional impetus by the Fourth World Conference on Women held in Beijing during 1995, and the conference’s ‘Beijing Platform for Action’ called for ensuring the consideration of a gender perspective and women’s needs in budgetary policies and programmes. A number of other international agreements or declarations since then reaffirm this commitment to using government budgets for gender equality and women’s advancement objectives (Stotsky, 2007).

Table 1: Gender Budgeting Countries across the World

Countries	Year of Commencement
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Australia	1984
South Africa	1994
Philippines	1995
Morocco	2002
EL-Salvador	2002
Andalucía	2003
Uganda	2004
India	2005
Ecuador	2005
Bolivia	2005
Korea	2006
Mexico	2008
Macedonia	2008
Iceland	2009
Afghanistan	2010
Sweden	2016

Source: International Monetary Fund (IMF)2018

Australia was the pioneer nation to take the first initiative with regard to the concept of gender budgeting in 1984. Gender budgeting is an instrument to encourage gender equality through an analysis of the impact of public budgets on gender relations. As widely misunderstood, gender budget is not a separate budget for women; rather, it is actually analysing a budget through the gender perspective. Global studies indicate that there is a positive link between gender development and gender budgeting. For instance, Chakraborty (2016) shows that the entry of women into economic and political activities is improving after gender budgeting.

Table 1 shows the list of major countries which have implemented gender budgeting over the years since 1984 when Australia initiated it for the first time. Following Australia, the South African parliament along with some non-governmental institutions implemented the Women's Budget during 1994 to ensure gender neutrality and women's empowerment in the country. We can note that it has been a hard road for the gender budgeting process to reach the mainstream, from the gap between the two major attempts in the world by Australia (1984) and South Africa (1994) which is a decade-long gap.

A Gender and Development Budget policy was started by the Philippines in the year 1995 with the provision of earmarking at least 5 per cent of the departmental expenditure on women in national and sub-national budgets in the country. In Morocco, a Gender Responsive Budget was taken up by the government under two phases and the first phase started by 2002 and the second phase was started during 2005 by the institutionalisation of the elaboration of a gender report accompanying the finance bill (Eachtracha, 2007). El Salvador also introduced Gender Budgeting

in the year 2002 at national and sub-national level. Uganda formally adopted gender budgeting in 2004 with the institutionalisation of gender cell circular guidelines for sectoral ministries and local governments by the Ministry of Finance and Planning's Economic Development Agency.

Subsequently, India, Ecuador and Bolivia introduced gender budgeting in 2005. India has done the implementation solely under the Ministry of Finance with the strong support of NIPFP New Delhi, which marked one of the best models of implementing a gender budgeting practice. Ecuador sought to develop a classification system to establish gender budgeting in the administration of public finances. Meanwhile, Bolivia has taken up an initiative to integrate gender budgeting at municipality level for gender equality.

Afghanistan (2010) and Sweden (2016) were the two major countries to go with gender budgeting post 2010. Afghanistan has incorporated gender budgets with national budgets and made progress in primary, secondary and tertiary education of females (IMF, 2013). Similarly, Sweden has achieved a status of a very gender equal society (IMF, 2013). Around 105 countries in the world have initiated gender budgeting so far (MWCD, 2015).

2.2. Gender Budgeting in India

India formally adopted gender budgeting in the year 2005. Every annual budget since 2005 has included a statement that lists out two parts, Part A which is a 'women specific scheme' under which 100 per cent allocations are for women and Part B which is a 'pro-women scheme' under which at least 30 per cent of allocations are for women. With the Ministry of Finance (MoF) playing the central role, India has managed to successfully institutionalise the gender budgeting concept at both national and state levels.

Table 2: Gender Budgeting in Indian States

Sl. No.	Gender budgeting states	Year of implementation
1	Odisha	2004
2	Uttar Pradesh	2005
3	Tripura	2005
4	Karnataka	2006
5	Gujarat	2006
6	Uttarakhand	2007
7	Jammu and Kashmir	2007
8	Arunachal Pradesh	2007
9	Chhattisgarh	2007
10	Madhya Pradesh	2007
11	Kerala	2008

12	Himachal Pradesh	2008
13	Bihar	2008
14	Nagaland	2009
15	Rajasthan	2011
16	Maharashtra	2013
17	Andhra Pradesh	2017*
18	Telangana	2018*
19	Tamil Nadu	2018*
20	India	2005

Source: Ministry of Women and Child Development (2019)

*Note: *Data from respective State Budgets*

Gender budgeting initiatives in Indian states generally focused their initiatives on the social sector such as women and child development, education, health, nutrition, welfare and infrastructure (Pulikkamath and Sivagnanam, 2018). These state initiatives have also included the development of a state policy for gender equality and the adoption of a gender budgeting statement in the budget document, identifying a nodal department for gender budgeting cells and the implementation of policies and programmes related to gender-related objectives and data collection and analysis.

As shown in Table 2, Odisha was the pioneer state in gender budgeting, which implemented it in 2004, even before the Central government made its first attempt during 2005. Following the Centre's policy in 2005, the states of Uttar Pradesh and Tripura made their initiation in gender budgeting. Among south Indian states, Karnataka was the first state to take up the gender budgeting initiative in 2006, along with Gujarat. The year 2007 witnessed the maximum number of step-ins to gender budgeting, in which the states of Uttarakand, Jammu & Kashmir, Arunachal Pradesh, Chhattisgarh and Madhya Pradesh joined this new initiative. Kerala, one of the forward and relatively most developed states in India, was a bit late to join the initiative by marking its first attempt in the year 2008. The states of Himachal Pradesh and Bihar adopted the scheme in the same year, followed by Nagaland during 2009.

Being one of the pioneer states in gender budgeting and the first south Indian gender budgeting state, Karnataka undertook earmarking resources for women in most sectors since 2006 itself. On the other hand, Kerala made a relatively late entry into gender budgeting at the state level, in spite of the fact that it is relatively the most progressive Indian state in terms of social development. However, both Karnataka and Kerala have followed the gender budgeting concept in their fiscal policies and gender integration of budgets relatively immediately after the Central policy during 2005. At the same time, the gender budgeting attempts have not evolved their full structure over

many years in many states, including Kerala. For instance, no comprehensive GB statements are available till 2015-16 in the case of Kerala.

2.3. Gender Budgeting in Karnataka

Karnataka has a population about 6.11 crore with a sex ratio of 973/1000 according to the Census 2011. However, the problem of gender inequality that is seen across India prevails in Karnataka too. Studies show that gender-based discrimination has resulted in the low socio-economic and cultural status of women in every layer of life. Hence Karnataka had to take some initiatives to decrease the gender-based disadvantages in each sector. Understanding the fact that women have the right to get every opportunities and status as men, Karnataka introduced gender budgeting in the year 2006.

Karnataka was the pioneer state to introduce gender budgeting in south India. It was undertaken by the finance minister of Karnataka while presenting the budget for the year 2006-07. The state government created a separate cell in the finance department to understand the resource allocation and distribution of policy commitments for women in a proper manner in the year 2007-08.

The government of Karnataka has categorised gender budget allocation as Category A and Category B from 2007-08 (Table 3). This categorisation of gender budgeting schemes were recommended by the Ashok Lahiri Committee Report (2004) and the government of India in the statement 20 of Expenditure Budget Vol I (2013-14) . The very first step towards monitoring gender budgeting in the state was initiated through the Karnataka Mahila Abhivridhi Yojana (KMAY) Scheme under the department of Women and Child Development (GoK, 2014). Much in the same way as the national gender budgeting practice, the Category A schemes are called ‘women specific scheme’ with 100 per cent allocation for women and Category B schemes are referred to as ‘pro women scheme’ whereby a minimum of 30 per cent to maximum of 99 per cent allocation goes for women.

Table 3: Major Categories of Karnataka Gender Budget

Categories	Names of the Categories	Total allocation for Women
Category A	Women specific scheme	100%
Category B	Pro women scheme	30-99%

As noted already, Karnataka has adopted gender budgeting in 2006 and around 23 departments / demand for grants were reported in the first gender budget statement. In this first attempt, the total outlay earmarked for women in Part A was Rs 550.17 crore and in Part B was Rs 6420.19 crore. It has now increased up to 29 demand for grants with more than 850 schemes under this, which have been classified into two groups. Under these 850 schemes, 59 schemes are included in Category A and the remaining 798 schemes are added under Category B.

Moving a step ahead, the Karnataka Government has initiated a gender audit since 2010 with an aim to discover the gender gap and to produce the related database. The identification of these gender gaps is meant to find a solution to bridge those disparities through fiscal policies. However, the main aim of Karnataka gender budgets remains increasing human development through the gender equality perspective by the assessment of various development indicators such as education, health, income, safety and survival, work participation, participation of decision making and political representation. These indicators have seen an improving phase over the years. Further, Karnataka has adopted a unique practice of setting up a nodal agency for women empowerment through the institutionalisation of gender budgeting.

2.4. Gender Budgeting in Kerala

Kerala is one of the most developed states in terms of human development among the Indian states. The state has achieved a high literacy rate, high quality of life, high life expectancy and good health. The population of Kerala is 3.33 crore and the overall sex ratio is 1084/1000 as per the Census report in 2011. Kerala is the only Indian state where the female sex is the highest with the ratio being greater to male (1084/1000). However, the state has no exemption in the prevalence of gender inequalities.

Kerala introduced gender budgeting in 2008 after the introduction of gender budgeting at the Central level during 2005-06. The Government of Kerala played an important role in gender budgeting in the 11th Five Year Plan and reinforced it in the 13th Five Year Plan. Women Component Plan (WCP) was the first major initiative taken by the government to address women-related issues and requirements on a systematic basis, under which at least 10 per cent allocation would be used for the needs of the women.

In Kerala, the gender budgeting document was published with aggregated resources earmarked for women in 2017-18. Kerala has been focusing on gender budgeting to ensure the socio economic and political empowerment of women in the state (Kerala GB Document 2018-19). The world renowned women self help group movement in Kerala Kudumbashree holds a considerable chunk in the gender budgeting. It is a grassroots movement for the empowerment of women in society as a livelihood mission (Rashid, 2018). The Kerala Gender Budget is categorised as Part A and Part B. The Part A schemes are called ‘Women Specific Scheme’ with 90-100 per cent allocation for women and Part B schemes are called ‘Pro Women Scheme’ with 30-99 per cent allocation for women (Table 4).

Table 4: Major Categories of Gender Budgeting in Kerala

Categories	Name of the Categories	Total Allocation for Women
Part A	Women Specific Scheme	90-100%
Part B	Pro Women Scheme	30-99%

Source: Gender Budgeting Document- Kerala (2017-20)

Although Kerala adopted the gender budgeting policy in 2008 itself, it started a separate gender budget statement only from 2017. These statements consist of two volumes: the first volume with summary and listed programmes in gender budgeting and the second volume constructs a framework for making policies more gender responsive. Despite the remarkable achievement in terms of gender indicators in health and education, Kerala has been experiencing extreme marginalisation of women’s participation, especially in spheres of governance and workforce. In other words, the superior condition of women in Kerala in terms of social indicators has no impact on the gender status (Kerala Economic Review, 2016).

In this regard, several attempts were made to incorporate the gender perspective into the process of democratic decentralisation (Chakraborty, 2007). In the beginning (2008), gender budgeting in the state started with six major departments such as industries, social welfare, fisheries, agriculture, animal husbandry and health. The total outlay under Part A was Rs.325.63 crore and Category B was Rs 290.24 crore during 2008-09 (CBGA, 2012). It has now increased up to Rs 1421.60 crore under Category A and Rs 2470.11 crore under Part B.

Kerala Government has started a Gender Auditing Department exclusively for women and child development in 2017. A few government agencies such as Women’s Commission, Child Right Commission, Gender Park, Nirbhaya Project, Child Welfare Council, Anganwadi Welfare Board and Destitute Homes are under this department. However, the Kerala State Planning Commission (KSPB) is undertaking the control of gender budgeting practice and they are the nodal agency.

Table 5: Major Schemes of Gender Responsive Budget in Kerala

SI. NO	Schemes
1	Animal Husbandry
2	Diary Development
3	Fisheries and Development
4	Co-operation
5	Rural Development
6	Industry and Minerals
7	Commerce
8	Handicraft
9	Handloom & Powerloom Industry
10	Khadi & Village industries
11	Cashew industry
12	Science and Technology
13	Secretariat Economic Service
14	General Education
15	Technical Education
16	Medical and Public Health
17	Welfare of SC/ST/OBC, Minorities and Forward Communities
18	Labour and Labour Welfare
19	Social Security & Welfare

Source: Rashid (2016)

Chapter III – Data Analysis

3.1. Comparison of Gender Budgeting in Karnataka and Kerala

Karnataka implemented gender budgeting in 2006 and since then, the state has been showing increasing gender sensitive policy commitments. Kerala implemented gender budgeting in 2008 and it had some shortfalls in the subsequent years. Karnataka and Kerala are two relatively developed south Indian states. However, these two states are also not exempt in the prevalence of gender inequality rooted by culture and tradition and they are still facing gender related disadvantages in the societal sphere.

The gender budget statements in both these states are broadly classified into two: Category A and Category B (Table 3 and Table 4). In both the states, Category A schemes are called as ‘Women Specific Scheme’ and Category B schemes are referred to as ‘Pro Women Scheme’. In Karnataka, Category A makes 100 per cent allocation for women and Category B makes a minimum of 30 per cent to maximum of 99 per cent allocation for women. Whereas in Kerala the Category A fetches 90-100 per cent allocation for women and Category B fetches 30 to 99 per cent allocation for women.

Table 6: Share of GB in GSDP and Total Expenditure in Karnataka and Kerala (2017-20)

States	Karnataka		Kerala	
	% of GSDP	% of Total expenditure	% of GSDP	% of Total expenditure
2017-18	0.14	1.1	0.43	2.94
2018-19	0.15	1.08	0.79	4.91
2019-20	0.15	1.06	0.44	2.74

Source: Author calculations from Gender Budgeting Document of Karnataka and Kerala (2017-20) & GoK and GoKe

Table 6 shows the share of gender budget in Gross State Domestic Product in total expenditure of Karnataka and Kerala for gender budgeting during the period of 2017-20. In the year 2017-18, the gender budget share in GSDP of Karnataka was 0.14 per cent, whereas it was 0.43 per cent for Kerala. Then it increased to 0.15 per cent in the case of Karnataka and 0.79 per cent in the case of Kerala during 2018-19. In 2019-20, Karnataka stood with the same GSDP share of gender budget

of 0.15 per cent whereas Kerala marked a decline in GSDP share of gender budget to 0.44 per cent. Thus it is clear that the share of gender budget in GSDP is higher in Kerala for all the years and it is roughly three times higher than that of Karnataka. However, Karnataka marks a relatively stable GSDP share of gender budgets, while Kerala shows a inconsistent trend in GSDP share of gender budget.

In the case of the share of gender budget in total budget expenditure, Kerala shows a clear higher stand against Karnataka. Karnataka's total gender budget share in budget expenditure was just 1.1 per cent in 2017-18, 1.08 per cent in 2018-19 and 1.06 in 2019-20. At the same time, Kerala's gender budget share in total budget expenditure was 2.94 per cent in 2017-18, 4.91 per cent in 2018-19 and 2.74 per cent in 2019-20.

Table 7 shows the total outlays earmarked for women in Category A of Karnataka and Kerala gender budgeting statements for 2017-18, 2018-19 and 2019-20 financial years¹. Under this Category A, 100 per cent allocations are for women in Karnataka whereas Kerala allocates 90-100 per cent for women. In Karnataka, the gender budget outlays, allocations in Women's Livelihood segment are showing a declining trend over these three years. During 2017-18, it was 64.25 per cent and it has decreased to 54.35 per cent and to 49.26 per cent in the consecutive years respectively. But in the case of Kerala, allocation for Women's Livelihood was 33.99 per cent in 2017-18 and it has increased to 37.37 per cent in 2018-19 and to 43.10 per cent in 2019-20. Although Karnataka marks a declining trend over the three years, Karnataka's allocation is way higher when compared to Kerala in this segment.

The allocation for Women's Welfare in Difficult Circumstances by Karnataka was 25.64 per cent in 2017-18. Thereafter, it has showed an increasing trend to 31.22 per cent in 2018-19 and 32.55 per cent in 2019-20. Kerala shows an unstable trend in this segment also, as it was 23.9 per cent in 2017-18 and then it has gone up to 32.16 in 2018-19 followed by a decline to 30.01 per cent in 2019-20. Hence Kerala's allocation showed a visibly unstable trend while Karnataka showed a rather positive trend and comparably consistent allocation in this segment.

¹ Limitation of comparison: Category A schemes in Karnataka aim to benefit 100 per cent of women whereas they target 90-100 per cent of women in Kerala. This is the one of the limitations for strict comparison.

Table 7: Comparative Analysis of Gender Budgeting (Category/ Part A Schemes) in Karnataka and Kerala (2017-20)

Particulars	2017-18				2018-19				2019-20 (BE)			
	Karnataka		Kerala		Karnataka		Kerala		Karnataka		Kerala	
	Amt (Rs)	% share	Amt (Rs)	% Share	Amt (Rs)	% Share	Amt (Rs)	% share	Amt (Rs)	% Share	Amt (Rs)	% Share
Women's Livelihood	386315	64.25	30885	33.99	296350.5	54.35	46963	37.37	257286	49.26	61290	43.10
Welfare of Women in Difficult Circumstances	154175.58	25.64	21804	23.9	170252	31.22	40409	32.16	170015	32.55	42675.11	30.01
Women's Health	53391.69	8.87	26446	29.10	65256	11.96	26330	20.95	82930	15.8	25428	17.88
Women's Nutrition	423	0.07	3745	5.77	423	0.07	3440	4.05	900	0.17	5428	3.81
Women's Education	6959	1.15	6484	7.13	12918	2.36	6846	5.44	11114.56	2.12	7302	5.13

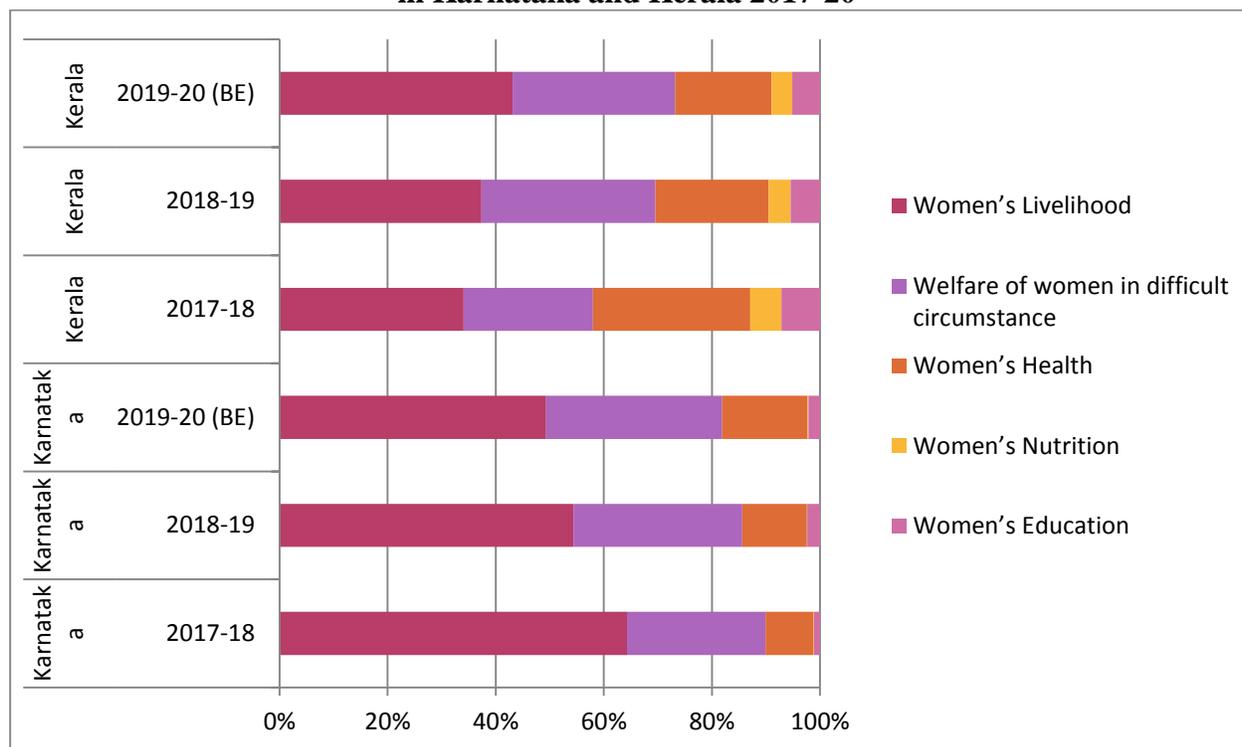
Source: Author calculations from Gender Budgeting Document of Karnataka and Kerala (2017-20), GoK and GoKe.

In the case of women's health, Karnataka has allocated only 8.87 per cent in 2017-18 and it has increased to 11.96 in 2018-19 and to 15.8 in 2019-20. Whereas Kerala has made a comparatively higher allocation for health that is 29.10 per cent in the year 2017-18 and then a decreased share of 20.95 per cent in 2018-19 followed by a further slip down to 17.88 per cent in 2019-20. This situation indicates that the allocation for women's health is considerably less in Karnataka. However, Karnataka marks a gradual increase in the health segment share, while Kerala marks the reverse. However, the progressive and comparatively high health achievements of the state could be one reason for the declining health expenditure share of Kerala for women (NITI Aayog Healthy States, Progressive India Report, 2018).

The allocation for women's nutrition is pathetic during all these three financial years in Karnataka gender budgets. In the year 2017-18, Karnataka allocated only 0.07 per cent and it was the same in the next two years also. On the other hand, Kerala allocated a comparatively higher proportion for women's nutritional schemes than Karnataka in all the three years. Kerala allocated 5.77 per cent in 2017-18. Even though it showed a declining trend later, that is 4.05 per cent in the year 2018-19 and 3.81 per cent in 2019-20, it was never too negligible as in Karnataka's case. Hence it can be summarised that the nutritional allocations under gender budgeting in both the states are very poor and Karnataka's allocation is closer to zero. Kerala has stood better in this regard when compared to Karnataka.

In the case of allocation for women's education, Karnataka allocated a minimal share that is about 1.15 per cent of the total allocation under Category A schemes of gender budget in 2017-18 and it increased to 2.36 per cent in 2018-19; then it slipped down to 2.12 per cent in 2019-20. On the other hand, Kerala has shown a better picture when compared to Karnataka, as expected. It is because Kerala's educational attainment and policies towards education are renowned historically. Kerala allocated 7.13 per cent of the total gender budget towards women's education in 2017-18. Thereafter, it showed a decreasing trend as the educational allocation shrank to 5.44 per cent in 2018-19 and to 5.13 per cent in 2019-20. Hence, it is evident that Kerala has been allocating a considerably huge amount for education when compared to Karnataka, although the state shows a declining trend across the three years.

Figure 2: Consolidated Comparative Analysis of Gender Budgeting (Category A) in Karnataka and Kerala 2017-20



Source: Author calculations based on Gender Budget Documents of Karnataka and Kerala (2017-20)

Figure 2 summarises and explains the priorities and the trends of gender budgeting in both the states over three years. Karnataka is spending more money for Women's Livelihood under gender budgeting, but on a declining trend during the period 2017-20. Welfare of Women in Difficult Circumstances is the next major concern of Karnataka's gender budgeting and this segment allocation shows an increasing trend over the years. Women's Health is the next larger chunk of Karnataka gender budget and it also shows an increasing trend over these three years. Education and Nutrition are the two categories receiving the least spending under Karnataka gender budgeting. While the Education sector expenditure is positive, the Nutrition sector allocation is abysmal.

Much on the same lines, Kerala gender budgets are also giving major share outlays for Women's Livelihood as against the least priority for Women's Nutrition. The pattern of priority among the five categories of spending under gender budget in Kerala is more or less the same as Karnataka, such that after Women's Livelihood, Kerala is giving more funds for the Welfare of Women in

Difficult Circumstances, followed by Women's Health. Women's Education occupies the fourth position in the priority list. This pattern varies only once in the year 2017-18 wherein Health allocation is the second priority of Kerala and Women in Difficult Circumstances allocation comes third.

Table 8: Major Schemes under Women's Livelihood - Karnataka

Name of Schemes	2017-18 Amt	2017-18 (%)	2018-19 Amt	2018-19 (%)	2019-20 Amt	2019-20 (%)
Self-Employment	16400	4.24	13200	4.45	13000	4.05
Pradhan Mantri Awaas Yojana	150675	39	50000	16.87	50000	19.43
Vajpayee Urban Housing Scheme	33662	8.71	25000	8.43	12500	4.85
Ashraya Basava Vasathi	126975	32.86	65000	21.93	60170	23.38
Total of the Major Schemes	327712	84.83	153200	51.69	135670	52.73
All Other Schemes	58603	15.16	143150.05	48.30	121616.1	47.26
Grand Total	386315	100	296350.05	100	257286.1	100

Source: Author calculations from GoK (2017-20), The Karnataka Gender Budget, Finance Department, Government of Karnataka, Bangalore

Table 8 shows the major schemes allocation towards Women's Livelihood under Category A of Karnataka gender budgeting statement for the years 2017-18, 2018-19 and 2019-20. As already noted, Karnataka is earmarking considerably high outlays for this segment, although it has showed a declining trend in the following years. Self-employment is one of the major scheme allocations under the Women's Livelihood segment and it accounts for 4.24 per cent of the total in the year 2017-18. It slightly increased to 4.45 per cent in 2018-19 and slightly fell down to 4.05 per cent in 2019-20. Although there were small ups and downs, it shows a stable trend over these three years. Pradhan Mantri Awas Yojana is a Central government channeled scheme which provides financial assistance to urban dwellers for the construction of houses and it accounted for 39 per cent of the segment in 2017-18. It showed a declining trend to 16.87 per cent in 2018-19 and then a slight pick-up to 19.43 per cent in 2019-20. Vajpayee Urban Housing Scheme is yet another housing scheme for urban people and it accounts for 8.71 per cent of the segment in 2017-18 and it increased to 8.43 per cent in 2018-19 and then slipped down to 8.45 per cent in 2019-20. Ashraya Basava Vasathi scheme also a housing scheme which provides financial assistance for constructing

houses and it accounted for 32.86 per cent of this segment in 2017-18 and then it decreased to 21.93 per cent in the consecutive year and marked a slight increase of an additional 2 per cent in 2019-20.

On an average, all these schemes show a declining trend over the years. In 2017-18, 84.83 of the allocations under Women's Livelihood segment have accounted for these four schemes and Paradhan Mantri Awas Yojana holds the major share among the four. In 2018-19, 51.69 per cent of this segment allocation was going to these schemes and in 2019-20, it increased to 52.73 per cent. In short, the housing schemes are taking over the lion's share of the Women's Livelihood category, whereas self-employment accounts for a relatively smaller share in this category although women's employment could have been the prime aim of this segment allocation.

Table 9: Major Schemes for Women's Livelihood in Kerala

Schemes	2017-18 Amt	2017-18 (%)	2018-19 Amt	2018-19 (%)	2019-20 Amt	2019-20 (%)
Kudumbashree Scheme	16100	52.12	18862	40.16	18325	29.89
NRLM (State Share)	4000	12.95	10827	23.05	10200	16.64
Housing Scheme for Divorcees	5000	16.18	5000	10.64	800	1.30
Sharanya Self-Employment Scheme	1600	5.18	1720	3.66	1820	2.96
Women's Development Programme	1800	5.82	1700	3.61	2200	3.58
Total of the Major Schemes	28500	92.27	38109	81.14	33345	54.40
All Other Schemes	2385	7.72	8854	18.85	27945	45.59
Grand Total	30885	100	46963	100	61290	100

Source: Author calculations from GoKe , The Kerala Gender and Child Budget 2017-20, Finance Department, Government of Kerala, Thiruvananthapuram

The major schemes for women's livelihood in the Kerala gender budget statement for the years 2017-18, 2018-19 and 2019-20 are shown in the Table 9. As already noted, Kerala is earmarking smaller outlays under Women's Livelihood segment when compared to Karnataka. The widely

appreciated Kudumbashree Scheme, hailed as one of Kerala's own brand project, is one of the main scheme under this segment. It provides a small amount of credit as the working capital to start small entrepreneurs as well as to meet economic costs with minimum interest. The share for Kudumbashree was 52.12 per cent in 2017-18 and it showed a declining trend to 40.16 per cent in 2018-19 followed by 29.89 per cent in 2019-20.

The National Rural Livelihood Mission (NRLM) is another major scheme which comes with the objective of sustainable livelihood by providing formal, support for diversification and access to public services. The allocation for this was 12.95 per cent in 2017-18 and it increased to 23.05 per cent in 2018-19 then it slipped down to 16.64 per cent in 2019-20. The Housing Scheme for Divorced Women in the minority sector is another major scheme which comes under the Women's Livelihood segment in Kerala and it accounts for 16.18 per cent in 2017-18 and showed a decreasing trend to 10.64 per cent in 2018-19 and to 1.30 per cent in 2019-20.

Table 10: Major Schemes under the Category of Welfare of Women in Difficult Circumstances in Karnataka

Schemes	2017-18 Amt	2017-18 (%)	2018-19 Amt	2018-19 (%)	2019-20 Amt	2019-20 (%)
Destitute Widow Pension	112379.9	72.89	124729	73.26	129216	76
Honorarium to ASHA Workers	13644	8.84	16523	9.70	20380	11.98
Bidaai Scheme	13500	8.75	5500	3.23	6000	3.52
Pension to Devadasis	5177	3.35	4772	2.80	4772	2.80
Total of the Major Schemes	144700.9	93.85	151524	88.99	160368	94.32
All Other Schemes	9474.72	6.15	18728	11.00	9647	5.67
Grand Total	154175.58	100	170252	100	170015	100

Source: Author calculations from GoK (2017-20), The Karnataka Gender Budget, Finance Department, Government of Karnataka, Bangalore

Sharanya Self-Employment Scheme was introduced by the Kerala government to uplift the most backward women such as widows, divorced and deserted women by providing a small amount of free loan to start self-employment. This scheme accounted for 5.18 per cent allocation in 2017-18 followed by a declining trend with 3.66 per cent in 2018-19 and 2.96 per cent in 2019-20. Women's Development Programme is yet another major scheme in the segment of Women's Livelihood

allocations of Kerala. Its main aim is to expand social as well as economic opportunities of women in the state. This scheme got 5.82 per cent of the allocation in 2017-18 followed by a decreasing trend with 3.61 per cent in 2018-19 and 3.58 per cent in 2019-20.

In Kerala also, the major schemes under Women's Livelihood account for the lion's share of the segment. In 2017-18, 92.27 per cent of allocations were given to these major schemes followed by 81.14 per cent allocation and 54.40 per cent in 2019-20. It is clear from the trend that the allocations for the schemes are gradually declining across these years and Kudumbashree Scheme sustains its dominating share in all these years. Nevertheless, these all show that Karnataka is allocating a higher proportion of outlays than Kerala under the Women's Livelihood segment.

Table 10 shows the major scheme allocations towards Welfare of Women in Difficult Circumstances under Category A of the Karnataka gender budgeting statement for the years 2017-18, 2018-19 and 2019-20. As the second major focus of Karnataka gender budgeting is toward Welfare of Women in Difficult Circumstances, it has showed an increasing trend over the years. Destitute Widow Pension is the major allocation under the Welfare of Women in Difficult Circumstances segment. It accounts for 72.89 per cent in 2017-18 followed by an increased share of 73.26 per cent in 2018-19 and 76 per cent in 2019-20.

Honorarium to ASHA Workers is a scheme with an objective of providing financial support to ASHA workers in the state. The gender budget share for the scheme was 8.84 per cent in 2017-18 and then it increased to 9.70 per cent in 2018-19 and to 11.98 per cent in 2019-20. Bidaadi Scheme is yet another major scheme that comes under Welfare of Women in Difficult Circumstances with the objective of providing financial support to financially backward minority girls to meet their marriage expanses. It accounts for 8.85 per cent in 2017-18 followed by a decreased share of 3.23 per cent in 2018-19 and increased share of 3.52 per cent in 2019-20. Pension to Devadasis is another welfare scheme which provides pension assistance to Devadasi women who are very poor. The share of this scheme was 3.35 per cent in 2017-18 and then it declined to 2.80 per cent in 2018-19 and remained the same in the next year also.

The above-mentioned schemes constitute the major part under the segment of Welfare of Women in Difficult Circumstances in Karnataka gender budgets. On an average, it accounts for 93.85 per cent in 2017-18 followed by a reduced figure of 88.99 per cent in 2018-19 and increased figure of

94.32 per cent in 2019-20. Among the major four, Destitute Widow Pension Scheme is taking the major share. This segment has shown a relatively sustainable share trend over these three years.

Table 11: Major Schemes under the Category of Welfare of Women in Difficult Circumstances in Kerala

Schemes	2017-18 Amt	2017-18 (%)	2018-19 Amt	2018-19 (%)	2019-20 Amt	2019-20 (%)
MGNREGA(State share)	7200	33.02	18887	46.73	20700	48.50
Financial Assistance for Marriage of SC Women	5500	25.22	6500	16.08	7000	16.40
Financial Assistance for marriage of ST Women	250	1.14	275	0.68	275	0.64
Total of the Major Schemes	12950	59.39	25662	63.50	27975	65.55
All Other Schemes	8854	40.60	14747	36.49	14700.11	34.44
Grand Total	21804	100	40409	100	42675.11	100

Source: Author calculations from GoKe, The Kerala Gender and Child Budget 2017-20, Finance Department, Government of Kerala, Thiruvananthapuram

Table 11 shows the major schemes coming under Welfare of Women in Difficult Circumstances under Category A of Kerala gender budget statements for the years of 2017-18, 2018-19 and 2019-20. MGNREGA scheme is a centrally sponsored scheme which provides one hundred days of wage employment guarantee to rural households in the state. It accounts for 33.02 per cent in 2017-18 and it has seen an increasing share to 46.73 per cent in 2018-19 and to 48.50 per cent in 2019-20. Financial Assistance for Marriage of SC Women is yet another scheme that comes under Welfare of Women in Difficult Circumstances and its main aim is to provide financial assistance to SC Women's marriage as the name indicates and thereby reduce their vulnerability in connection with marriage cost. It accounts for 25.22 per cent in 2017-18 and it has decreased to 16.08 per cent in 2018-19 then to 16.40 per cent in 2019-20 with a consistency of share in the later years. Similarly, Financial Assistance for ST Women is another major scheme that comes under this segment, with the same objective as of the above mentioned one for SC women. It accounts for 1.14 per cent in 2018-19 then it has declined to 0.68 per cent in 2018-19 and to 0.64 per cent

in 2019-20, once again matching the previous scheme's trend, however with a comparatively lower share in total terms.

Kerala is also spending a major chunk or share of its gender budgets for the Welfare of Women in Difficult Circumstances, just after the segment of Women's Livelihood. Furthermore, it has shown an increasing trend over these three years, as it accounted for about 59.39 per cent in 2017-18 followed by an increased share of 63.50 per cent in 2018-19 and 65.55 per cent in 2019-20. In short, the MGNREGA scheme take a major share among these three welfare schemes and Financial Assistance for Marriage of ST Women accounts for the least share among these three welfare schemes.

Table 12: Major Schemes under Category of Women's Health in Karnataka

Schemes	2017-18 Amt	2017-18 (%)	2018-19 Amt	2018-19 (%)	2019-20 Amt	2019-20 (%)
Bhagyalakshmi Scheme	32128	60.17	30943	47.41	30942	37.31
Pradhan Mantri Matru Vandana Yojana	11580	21.68	NA	NA	NA	NA
Matru Shree Yojane	NA	NA	25000	38.31	47000	56.67
Total of the Major Schemes	43708	81.86	55943	85.72	77942	93.98
All Other Schemes	9683.69	18.13	9313	14.27	4988	6.01
Grand Total	53391.69	100	65256	100	82930	100

Source: Author calculations from GoK (2017-20), The Karnataka Gender Budget, Finance Department, Government of Karnataka, Bangalore

Table 12 shows the major schemes which come under women's health related allocations in Category A of Karnataka gender budget documents for the years of 2017-18, 2018-19 and 2019-20. Karnataka gender budgets have been giving their next major focus on women's health in a row. Bhagyalakshmi Scheme is the major scheme that comes under Women's Health segment which aims to promote girl child birth in the state. It accounts for 60.17 per cent health allocation in 2017-18 followed by a declined share of 47.41 per cent in 2018-19 and 37.31 per cent in 2019-20. Apparently, it is the only women's health related scheme that appeared in all the three years. Both

the other major women's health related schemes under gender budgets mark their absence in some of the years.

Pradhan Mantri Matru Vandhana Yojana is yet another scheme that comes with an objective of providing partial compensation for wage loss in terms of cash incentive so that the women can take adequate rest before and after delivery of the first living child. It accounts for 21.68 per cent allocation share in 2017-18. It has not been there in the next two consecutive years. Following that, Matru Shree Yojana is another women's health scheme aimed at financial assistance to poor women for purchasing better food and medical care. This scheme was not there in the year 2017-18 and it holds a share of 31.31 per cent health allocation in 2018-19 followed by an increased share of 56.67 per cent in 2019-20. Among the three, Bhagyalakshmi Scheme is the only continuous scheme and taking a major share of the funds under women's health. However, on the whole, the share of health-related allocations have increased at 81.86 per cent, 85.72 per cent and 93.98 per cent respectively in 2017-18, 2018-19 and 2019-20.

Table 13: Major Schemes under the Category of Women's Health in Kerala

Schemes	2017-18 Amt	2017-18 (%)	2018-19 Amt	2018-19 (%)	2019-20 Amt	2019-20 (%)
Women's and Children's Hospital	1785	29.42	1820	30.58	1820	33.52
Setting up of Maternity Unit	700	1.31	800	1.22	800	0.96
Upgradation of Health Units in Medical College Hospitals	900	14.83	350	5.88	1200	22.10
Total of the Major Schemes	3385	6.33	2970	4.55	8008	9.65
All Other Schemes	50006.69	93.66	62286	95.44	74922	90.34
Grand Total	53391.69	100	65256	100	82930	100

Source: Author calculations from GoKe , The Kerala Gender and Child Budget 2017-20, Finance Department, Government of Kerala, Thiruvananthapuram

The major schemes that come under women's health allocations under Category A of Kerala gender budget document in the years 2017-18, 2018-19 and 2019-20 are shown in Table 13. The Women and Children Hospital scheme aims to provide women a better access to hospital facility

and it holds about 29.42 per cent allocation in 2017-18 and marks an increased share of 30.58 per cent in 2018-19 and 33.52 per cent in 2019-20. Setting up maternity units in taluk headquarters is yet another scheme under women's health which accounts for 1.31 per cent health allocation in 2017-18 followed by 1.22 per cent allocation in 2018-19 and 0.96 per cent in 2019-20. This scheme marks a comparatively very low share of the allocation under women's health.

The Upgradation of Health Units in Medical College Hospitals is the yet another scheme under health allocations for women and its share was 14.83 per cent of the total health allocations in 2017-18 and then it has declined to 5.88 per cent in 2018-19 and later increased to 22.10 per cent in 2019-20. Hence, Kerala has shown a mixed trend of health-related allocations for that matter, where some schemes stood positive across years, some marked a stagnated phase while some others faced both ups and downs. On the whole also, the inconsistency of the health allocation share remains such that it was 6.33 per cent in 2017-18 followed by a reduced 4.55 per cent in 2018-19 and an increased 9.65 per cent in 2019-20.

Table 14: Major Schemes under the Category of Women's Nutrition in Karnataka

Schemes	2017-18 Amt	2017-18 (%)	2018-19 Amt	2018-19 (%)	2019-20 Amt	2019-20 (%)
Rajiv Gandhi Scheme for Empowerment of Adolescent Girls(SABALA)	423	100	423	100	900	100
Total of the Major Schemes	423	100	423	100	900	100
All Other Schemes	0	0	0	0	0	0
Grand Total	423	100	420	100	900	100

Source: Author calculations from GoK (2017-20), The Karnataka Gender Budget, Finance Department, Government of Karnataka, Bangalore

Table 14 shows the only major scheme which comes under the segment of allocations for Women's Nutrition under Category A of gender budgets in Karnataka. As previously discussed, Women's Nutrition is the least share holding segment under the Karnataka gender budgets. Karnataka has been allocating money for women's nutrition through the Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABALA) which aims to provide nutritional food for girls. The gender budget

allocation for this scheme in absolute value has doubled from year 2017-18 and 2018-19 to 2019-20.

Table 15 shows the major scheme which comes under women's nutrition related allocations in Category A of Kerala gender budgeting statements over the years of 2017-18, 2018-19 and 2019-20 as well. The supplementary nutrition programme comes with the provision of food for children in the age group of 6 months to 3 years. This scheme held a share of 45.28 per cent allocation in 2017-18 and then it was discontinued. Kishori Shakthi Yojana is yet another scheme with an objective to improve nutritional, health and development status of adolescent girls in the state and it accounted for just 0.76 per cent allocation in 2017-18 followed by a slightly increased share of 0.78 per cent in 2018-19 and then it got discontinued in the current year.

Table 15: Major Schemes under the Category of Women's Nutrition in Kerala

Schemes	2017-18 Amt	2017-18 (%)	2018-19 Amt	2018-19 (%)	2019-20 Amt	2019-20 (%)
Supplementary Nutrition Programme	2375	45.28	NA	NA	NA	NA
Kishori Shakthi Yojane	40	0.76	40	0.78	NA	NA
SABALA-RG Scheme for Empowerment of Adolescent Girls	1330	25.35	NA	NA	100	1.82
Janani Janmaraksha	1500	28.59	1650	32.41	1650	30.10
Total of the Major Schemes	5245	100	1690	33.20	1750	31.93
All Other Schemes	0	0	3400	66.79	3730	68.06
Grand Total	5245	100	5090	100	5480	100

Source: Author calculations from GoKe , The Kerala Gender and Child Budget 2017-20, Finance Department, Government of Kerala, Thiruvananthapuram

Similar to Karnataka, SABALA scheme is listed in the main schemes of the Kerala gender budget also with a share of 25.35 per cent allocation in 2017-18 followed by a complete cut in 2018-19 and a drastically declined share of 1.82 per cent in 2019-20. Janani Janmaraksha aims to provide

funds to minority women to purchase nutritional food during, before and after their delivery. It accounted for 28.59 per cent allocation in 2017-18 and then it increased to 32.41 per cent in 2018-19 followed by a declined share of 30.10 per cent in 2019-20. On the whole, the major schemes were holding 100 per cent of the segment allocation in the year 2017-18 and the major schemes' share fell down to one-third (30 per cent on an average) in the consecutive years. The overall trend is a declining one due to the omission of some schemes of the initial year.

Table 16: Major Schemes under the Category of Women's Education in Karnataka

Schemes	2017-18 Amt	2017-18 (%)	2018-19 Amt	2018-19 (%)	2019-20 Amt	2019-20 (%)
Kitture Rani Chennamma Residential School for Girls	503	7.22	503	3.89	503	4.52
Women's University	2984	42.87	1260	9.75	1274.56	11.46
Women's College at Mysore	318	4.56	319	2.46	325	2.92
CSS-Training of Anganawadi Workers & Helpers	2143	30.79	1000	7.74	100	0.89
Total of the Major Schemes	5948	85.47	3082	23.85	2202.56	19.81
All Other Schemes	1011	14.52	9836	76.14	8912	80.18
Grand Total	6959	100	12918	100	11114.56	100

Source: Author calculations from GoK (2017-20), The Karnataka Gender Budget, Finance Department, Government of Karnataka, Bangalore

Table 16 shows the major schemes under the segment of women's education related allocations in Category A of Karnataka gender budgeting document for the years of 2017-18, 2018-19 and 2019-20. Kittur Rani Chennamma Residential School Scheme is one such major scheme which aims at enhancing the educational competencies among girl students and to provide overall development of girl children in terms of academics and co-curricular activities. This scheme holds 7.22 per cent allocation under the education segment in 2017-18 and it has declined to 3.89 per cent in 2018-19; then it slightly increased to 4.52 per cent in 2019-20.

Women’s University at Bijapur was established in 2003 with the objective of empowering women by providing higher education and it is another education scheme listed under the gender budget’s education allocation with a 42.87 per cent allocation in 2017-18 followed by a declined share of 9.75 per cent in 2018-19 and an increased share of 11.46 per cent in 2019-20. Women’s College at Mysore is yet another similar scheme with the main objective of encouraging girl students to acquire higher education at low cost. This scheme accounts for 4.56 per cent allocation of the total under education in 2017-18 followed by a decreased share of 2.46 per cent in 2018-19 and an improved share of 2.92 per cent in 2019-20.

Table 17: Major Schemes under the Category of Women’s Education in Kerala

Schemes	2017-18 Amt	2017-18 (%)	2018-19 Amt	2018-19 (%)	2019-20 Amt	2019-20 (%)
Construction of Anganwadis	1300	4.83	2511	9.22	1550	5.67
Nursing Colleges	740	11.41	247	3.60	240	3.28
Development of Anganwadis	500	1.86	1100	4.04	1200	4.39
Total of the Major Schemes	21760	81	23571	86.57	22710	83.18
All Other Schemes	5104	18.99	3655	13.42	4592	16.81
Grand Total	26864	100	27226	100	27302	100

Source: Author calculations from GoKe , The Kerala Gender and Child Budget 2017-20, Finance Department, Government of Kerala, Thiruvananthapuram

CSS-Training of Anganwadi Workers and Helpers is another major scheme under women’s education and its aim is to provide training to Anganwadi workers and helpers to make them more skilful in their roles. However, this scheme allocation also shows a gradually declining share trend such that it was 30.79 per cent in 2017-18 and then it declined to 7.74 per cent in 2018-19 and to 0.89 per cent in 2019-20. However as already noted, Karnataka has given the least priority to nutrition as well as education in its gender budgeting schemes. The overall percentage of allocation for these four schemes has shown declining trend from 85.47 per cent in 2017-18 to 23.85 per cent in 2018-19 and to 19.81 per cent in 2019-20.

Table 17 shows the schemes that come under women's education related allocations in Category A of Kerala gender budget statements for the years 2017-18, 2018-19 and 2019-20. The Construction of Anganwadis is a major scheme under this segment which comes with an objective to build Anganwadis for providing basic education to the 0 to 6 age group children. It accounted for 4.83 per cent allocation in 2017-18 and then it increased to 9.22 per cent in 2018-19 followed by a declined share of 5.67 per cent in 2019-20. The Development of Anganwadis is another major scheme under this segment with a 1.86 per cent allocation in 2017-18 and followed by an increased share of 4.04 per cent in 2018-19 and to 4.39 per cent in 2019-20. On the whole, these three schemes' share has been consistent over all the three years and was 81 per cent in 2017-18, 86.57 per cent in 2018-19 and 83.18 per cent in 2019-20.

Chapter IV - Conclusion

Gender budgeting is one of the fiscal policy innovations which analyses the government budget expenditure from a gender perspective. This study aimed at a comparison of the composition of the total outlay for women in the state budgets of Kerala and Karnataka, two pioneer south Indian states in gender budgeting. The comparison was made in terms of the priorities of the expenditure in the respective state gender budgets for the years 2017-18, 2018-19 and 2019-20.

Karnataka introduced gender budgeting in 2006 and Kerala adopted it in 2008. The gender budget shares in GSDP of both the states are low and it has stagnated in the case of Karnataka while Kerala shows an inconsistent trend over the selected years. However, it is clear that the share of gender budget in GSDP is higher in Kerala for all the selected years and it is roughly three times higher than that of Karnataka. However, Karnataka marks a relatively stable GSDP share of gender budgets. Much in the same way, the share of the gender budget in total budget expenditure of Kerala is considerably higher than that of Karnataka which is also roughly three times higher. However, Karnataka shows a consistent trend in this regard also.

Following the Das, Thakur and Sikdar (2006) methodology, the Category A/Part A gender budget allocation of both the states were reclassified into five mutually exclusive categories (Women's Livelihood, Welfare of Women in Difficult Circumstances, Women's Health, Women's Nutrition and Women's Education) for the purpose of comparative analysis. The results show that Karnataka has allocated its major share for Women's Livelihood under gender budgeting, but on a declining trend over the years. Welfare of Women in Difficult Circumstances and Women's Health are the next major areas of Karnataka's gender budgeting allocation respectively and are showing an increasing trend over the years. Allocations towards Women's Education and Nutrition are at the bottom of Karnataka's gender budgeting. However, allocation towards the Education sector is showing a positive trend in spite of the lower shares, while the Nutrition sector allocation is abysmal. The results imply that Karnataka is focusing on providing livelihood and social protection for women in the state rather social development such as health and education.

Much on the same lines, Kerala gender budgets are also giving major share outlays for Women's Livelihood as against the least priority for Women's Nutrition. The pattern of priority among the five categories of spending under the gender budget in Kerala is more or less the same as in Karnataka, such that after Women's Livelihood, Kerala is giving more funds for Welfare of

Women in Difficult Circumstances followed by Women's Health. Women's Education occupies the fourth position in the priority list. This pattern varies only once in the year 2017-18 wherein Health allocation is the second priority of Kerala and Women in Difficult Circumstances allocation comes third. However, Kerala shows a declining or inconsistent share trend in all the categories of allocations, except for livelihood which is consistently increasing over years. It implies that Kerala is also focusing on providing livelihood and social protection for women in the state rather than social development such as health and education.

In conclusion, in spite of the small contrasting features of Karnataka and Kerala gender budgets, both the state priorities comes on the same lines with focus on livelihood and protection of women in difficult circumstances in the states. It implies that the economic empowerment concerns are dominant in gender budgeting when compared to social empowerment. Even though the pattern of allocation is similar in both states, Karnataka's gender budgeting allocation as percentage of GSDP and total budgeted expenditure is nearly half of Kerala's gender budget allocation which needs improvement.

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