

Gender-Responsive Budgeting: The Case of a Rural Local Body in Kerala

SAGE Open
January-March 2018: 1–14
© The Author(s) 2018
DOI: 10.1177/2158244017751572
journals.sagepub.com/home/sgo


Nisha Velappan Nair¹ and John S. Moolakkattu²

Abstract

This article discusses gender-responsive budgeting (GRB) at the local level in Kerala by studying a village panchayat, the lowest tier of rural local government. GRB of a rudimentary form, known as Women Component Plan (WCP), had been in existence at the local level for the last 20 years as a key feature of participatory planning. The study adopts a fourfold classification of all projects implemented in the panchayat on the basis of their gender friendliness and calculates allocation and expenditure under each of these categories. The data on which the article relies relate to the expenditure incurred under the annual plans rather than budgets, which are based on inflated and unreliable data. The article ends by making some observations based on the data and the overall experience of Kerala in gender budgeting.

Keywords

gender, budgeting, panchayat, local, women centered, women friendly, occasionally women friendly, women neutral

Introduction

In recent times, governments, both in the developed and developing countries, have engaged in gender budget analysis as part of the process of mainstreaming gender in their policies and programs impelled by the differential impact of government budgets on women and men. Expressions like “gender-sensitive budget,” “gender-responsive budget,” “gender budgets,” “women’s budget,” and “women’s budget statements” are often used to describe the process (Budlender, Sharp, & Kerry, 1998, p. 5). Gender-responsive budgeting (GRB) is one of the ways by which governments demonstrate their commitment to gender equality by making suitable allocations in the budgets to bridge the gender gap. According to Budlender, GRB is “a form of policy analysis from a gender perspective.” More than the numbers in the budget, the focus is “on the policy and programmes underlying those numbers” and the possible results following implementation (Budlender, 2004, p. 4). It suggests that all parts of the budget take account of the needs and interests of all sections of the citizenry. Although this remains the ultimate goal, the pathway to achieving it necessarily involves addressing gaps in allocations and expenditures by investing in projects meant for women in the short to medium term because they experience greater inequality. This article looks at the initiatives in GRB adopted by the state of Kerala at the local level by taking up the case of a resource-deficient village panchayat. After a brief review of the history of GRB and its procedures, the article describes the Indian experience particularly since the Ninth Five-Year Plan. The article then proceeds to discuss the context of

participatory planning at the local level in Kerala in the background of which GRB first emerged in the state. The sections that follow include a brief review of literature, objectives of the study, methodology, methods, taxonomy, analysis of the data collected, and a conclusion.

Beginnings of GRB

The first country to start gender budgeting was Australia, way back in 1984. It appeared in the form of Women Budget Statements (WBSs) outlining the impact of the annual budget on gender equality. In 1995, South Africa and Philippines followed suit. Instead of a separate budget for women, South Africa went for the examination of the whole budget to know how differentially it had affected women and men (Budlender, 1999). It was a two-pronged initiative from within and outside government (Commonwealth Secretariat, 1999; Elson, 2004). In Philippines, 5% of the budget of all national-level agencies was mandatorily to be allocated for gender and development. This was later extended to other parts of government, including the local bodies. After some years, they realized the folly of sticking to the 5% approach to GRB and began asking questions about the remaining

¹Mahatma Gandhi University, Kottayam, India

²Central University of Kerala, Kasargod, India

Corresponding Author:

Nisha Velappan Nair, School of Gandhian Thought and Development Studies, Mahatma Gandhi University, P.D. Hills P.O., Kottayam 686560, Kerala, India.

Email: nishaeconomics@gmail.com



95% of the budget. In the South African, Tanzanian, and Ugandan examples, nongovernmental organization (NGO) groups and governments worked together. Similar experiences can be seen in Latin America (Elson, 2004; Kapungu, 2008). Albania has a system of appointing gender equality employees in every line ministry who collect and analyze “data, particularly sex-disaggregated data,” and conduct “gender analysis to inform local policy development” (Kristin, Xhelo, & Wittberger, 2012, p. 19). In Italy, GRB was started at the local government level, which was later moved upward. Ecuador has given GRB the highest possible level of legal recognition (Fundar, 2013).

GRB Steps and Tools

Budlender (2002a), an early commentator on GRB, says that gender budget work involves five steps. The first step is to describe the status of women and men, boys and girls, in a given sector. Next is to examine whether the policies and programs of the government in that sector help bridge the gender divide. The third is to see whether the allocations made are realistic enough to implement the policies and programs in that sector. The fourth step looks at whether the money allocated has been spent and who the beneficiaries are. Finally, one has to return to the first step and see whether there has been any positive change in the original situation. A number of tools for GRB are available such as “gender-aware policy appraisal,” “gender-disaggregated beneficiary assessment,” “gender-disaggregated benefit incidence analysis,” “gender-disaggregated time use studies,” “gender-aware medium-term expenditure framework,” “gender-disaggregated revenue incidence analysis,” and “gender-aware budget statement” (Hewitt, 2002, pp. 32-35).

Most cases of GRB focus on the expenditure side of the budget rather than revenue. The Beijing Platform exhorted review of “how women benefit from public sector expenditures; and adjust budgets to ensure equality of access to public sector expenditures . . .” (United Nations, 1995). Furthermore, differences between developed and developing countries are more pronounced in relation to the revenue side of the budget than expenditure. Rubin and Bartle (2005) make a distinction between the immediate impact of a public expenditure and its real economic effect. Even if the initial impact (e.g., salaries to male staff) may not be favorable, its economic effect could sometimes be favorable to women.

According to Budlender (2002b), effectiveness in the organization of gender budget initiatives (GBIs) is dependent on the interaction of “the triangle of players,” which includes forward-looking elected leaders, governmental agencies with adequately trained staff, and coalitions of active NGOs endowed with necessary resources (p. 123). Rhonda Sharp (2002) refers to a “triangle of goals” such as improving awareness about matters relating to gender questions and the gendered effects of budgets and policies, making governments responsible for their budget allocations and

policies, and ensuring that revisions are made in budgets and policies to achieve greater gender equality (p. 88). For her, the achievement of the first goal is necessary for the realization of the second and the achievement of the first two goals for the realization of the third. Researchers have underlined the key role that needs to be played by the finance ministry for effective GRB. The existence of strong political will, active civil society, supportive parliamentarians, and women’s groups provides the right environment for GRB, according to them (Chakraborty, 2016; Stotsky, 2016; Stotsky, Shibuya, Kolovich, & Kebhaj, 2016). The theoretical framework informing this study postulates that budgetary allocations and projects should lead to not only addressing the survival needs of women but also reversing the gendered division of labor and the attendant power relations they entail. Gender budgeting initiatives from above, even when couched in a language that is progressive, are bound to result in outcomes that tend to reinforce existing gendered inequalities (Moser, 1993).

Indian Experience

India started with a pre-GRB Women Component Plan (WCP) in the Ninth Plan (1997-2002). The WCP required both the central and state governments to ensure that not less than 30% of the plan (development) funds benefit women. One of the first attempts to look at budgets from a gender perspective in India was undertaken by the National Institute of Public Finance and Policy. Such early attempts did not venture to say anything about the impact of the expenditure on gender relations and the lessons learnt did not come to the attention of feminists (Banerjee & Krishnaraj, 2004).

The Tenth Five-Year Plan (2002-2007) tried to bridge the two concepts of WCP and gender budgeting and thus sought to go beyond the allocation of 30% of plan funds. In 2005 to 2006, the Government of India officially adopted and institutionalized GRB, with the introduction of the gender budget statement (GBS) in the Union Budget, which indicated the quantum of allocations for programs that significantly benefit women. The second was the creation of Gender Budgeting Cells (GBCs) under the initiative of the Ministry of Finance in March 2007. But they were “largely ineffective and remained mostly on paper” (Mishra & Sinha, 2012, p. 55).

The Planning Commission put an end to WCP in 2009 to 2010. However, the approach toward gender budgeting, both at the Center and in the States, had not changed much from the WCP format (Parvati, Jhamb, Shrivastava, & Mobeen ur Rehman, 2012). The GBS often included in the 100% women-targeted programs, schemes such as Indira Awas (housing) Yojana, which was actually not a “women only” program, although many states had made it so. The GBCs, which were to act as focal points, were mainly individual bureaucrats already overburdened with numerous tasks rather than an exclusive group to look into gender budgeting.

Table 1. Allocation for Women in Gender Budget Statement from 2005 to 2015.

Year	Number of ministries/ departments covered	% of total budget
2005-2006	9	2.79
2006-2007	18	5.09
2007-2008	27	4.5
2008-2009	27	3.6
2009-2010	28	5.57
2010-2011	28	6.11
2011-2012	29	6.22
2012-2013	29	5.91
2013-2014	30	5.33
2014-2015	36	5.45

Source. Government of India (2014, p. 59).

It can be seen from Table 1 that there has been significant increase in the number of departments having GBS during 2006 to 2007 and 2007 to 2008, and stagnation since then until 2014 to 2015. In all the years, the allocation for women in the total budget was less than 6.5%.

Unlike WCP, which focused on plan expenditure alone, GBS included both plan and nonplan (establishment costs) and provides estimate, revised estimate, and actual expenditure, without being limited by any ceiling like 30%. It was from the Eleventh Plan (2007-2012) that GRB actually replaced the WCP, and states were encouraged to include it in their annual plans. It also talked about gender outcome assessment, gender audits of public expenditure, and strengthening of the GBCs set up in the various Ministries and Departments.

However, even at the national level, the achievements have been below expectations (Joshi, 2014). Besides a decrease in gender budget as a share of the total expenditure of the Union Budget, “support for the ‘women and child development’ sector for the Twelfth Five-Year Plan period also shows a decline from the Eleventh Five-Year Plan if the allocations for Integrated Child Development Services are not factored in” (Jhamb, Mishra, & Sinha, 2013, p. 36). The states that tried to implement GRB also show varying levels of maturity. Some states still follow the WCP model and others are in the transition stage, leaving very few states that can legitimately claim to have actually engaged with GRB (Joshi, 2014).

States like Bihar, Karnataka, and Madhya Pradesh have institutionalized the GBS as an essential component of the state budget. It has two parts. Part A contains programs and schemes fully earmarked for women. Part B lists schemes in which at least 30% funds benefit women. In the case of Kerala, the local-level WCP became a kind of routinized affair over the years and the GRB at the state level was discontinued after 3 years due to power change. Yet, its GBS was claimed by some as progressive due to its gender-based focus and attempt to provide disaggregated data across sectors (e.g., Parvati et al., 2012). GRB in West Bengal divided

the entire gender budget into five mutually exclusive categories. Among these categories, women’s education alone accounted for more than 85% of the budget leaving all the other four categories including the important category of health to share the remaining 15%, making the allocation and expenditure highly skewed (Das, Thakur, & Sikdar, 2006).

There is an uneven spread of GRB among the different states of India. Tripura was the first state to adopt and implement it in 2005 to 2006. Rajasthan introduced GBCs in most of the departments in 2012 to 2013. In Gujarat, GRB was initiated way back in 2006, but it was only from 2014 to 2015 that the state started showing schemes with 100% and 33% to 99% allocations for women in the budget. States like Arunachal Pradesh, Chhattisgarh, Himachal Pradesh, Karnataka, and Uttaranchal adopted GRB and implemented it in 2007 to 2008 itself. Only in three states, the finance department is the nodal agency. More states have either the department of women’s development or social security acting as the nodal agency.

Two veteran commentators described the process of starting with GBS and GBCs without undertaking gender planning in each sector to identify the gaps as a case of “putting the cart before the horse” and “an exercise with numbers” (Mishra & Sinha, 2012, p. 56). Another specialist who called gender-responsive budgeting a “fiscal innovation” also concluded that, though it began on a promising note, it did not actually lead to policies that affected women (Chakraborty, 2014).

GRB and Participatory Planning in Kerala

GRB initiatives are, in most cases, introduced at the national level of government, but there is an increasing global trend to do so at the subnational and local levels (Rubin & Bartle, 2005). Local governments know community needs best and can respond to gender inequalities more efficiently and faster. The European Charter for Equality of Women and Men in Local Life (2006) states, “As the spheres of governance closest to the people, local and regional authorities represent the levels best placed to combat the persistence and the reproduction of inequalities, and to promote a truly egalitarian society” (p. 3). Furthermore, local governments are better endowed to put in place “data systems that allow for the collection, processing and analysis of sex-disaggregated data” (Kristin et al., 2012, p. 26). From 1997 onward, Kerala introduced participatory planning at the local level with the original goal of transferring 35% to 40% of the state’s plan (development) funds to local bodies. It resulted in the transfer of an average of around 25% of the plan funds to local bodies, which is the highest in India per capita. The process started from needs appraisal in the local assemblies (Gram Sabhas) and ended with the granting of approval to the plan by the District Planning Committee consisting mainly of district-level elected functionaries. Many scholars have hailed the scale of Kerala’s effort, comparing it as a case of

empowered deliberative democracy akin to the experiment in Porto Alegre (Fung & Wright, 2003; Thomas Isaac & Heller, 2003). Although participatory planning and gender budgeting do not have common origins, participatory gender budgeting has the potential to make the process more inclusionary and take on board intersectionalities. But the record of Kerala shows that the nature of participation is perfunctory and not substantive, beneficiary oriented rather than based on a rights-based perspective, and there is very little space for taking care of intersectionalities although its broad thrust is pro-poor. In contrast, the Latin American countries have been more successful in their efforts to introduce gender budgeting at the local level, particularly in the context of participatory budget initiatives, and the United Nations Development Fund for Women (UNIFEM) has been promoting such localized initiatives (Fundar, 2013).

Kerala has a three-tier panchayat structure, with each tier linked not in a hierarchical way. At the lowest level, there is the village panchayat, which is also the delivery point of various services of both the central and state governments. Although the women's mandatory quota of 33% has been in existence since 1995, and has been raised to 50% from 2010 onward, the women representatives are yet to identify gender interests, not to speak of lobbying toward their attainment. Once elected, they transform themselves as spokespersons of both men and women of their constituencies rather than champions of women-only projects (Nair & Moolakkattu, 2014).

There is no definitive gender focal point at the level of the local bodies or at the district or state level. It is thinly spread among the elected women members and the Kudumbasree (state-assisted women's self-help group, literally meaning prosperity of family) leadership. In Kerala, at the local level, the plan and the budget are yet to be integrated. The plan is a separate and more realistic exercise that takes primarily into account the annual grants and does not bring within its framework all sources of revenue. The budget, instead, is often an unrealistic and inflated exercise meant primarily for public and media consumption as well as meets a statutory requirement (Government of Kerala, 2015b). When the annual plan is finalized, the WCP comes in handy as a buffer to balance the sector ceilings in plan allocations set by the state government (Nair & Moolakkattu, 2014). Feminization of local governance in terms of enhancement of women's quota from 33% to 50% in all local government positions and the preeminent role played by the Kudumbasree women in Panchayat affairs have not resulted in the transformation of WCP to a GRB format.

From the Local to the Provincial

At the provincial level, Kerala made a beginning in gender budgeting from the 2008 to 2009 budget onward, by allocating 5.5% of the plan budget outlay of the state, which was much less than the 10% allocated by the local bodies. In 2010 to 2011, this was raised to 8.5%. The intention was to

gradually reach a figure of 10% of the total plan funds of the state corresponding to that of the local bodies, which is far below the 30% of the plan funds recommended by the central government under the pre-GRB WCP. Kerala constituted an 18-member Gender Board in 2009 as part of its strategy to make it serve as a gender focal point and a mechanism to ensure better delivery of welfare measures for women with the minister for social welfare acting as the chairperson. It was presented as part of the state's women's policy 2009. Its objective was to make the body play a key role in formulating and implementing programs for women and also to monitor allocation and expenditure of funds. Gender auditing and budgeting were envisaged as part of the job of the board. One of the pilot projects that the board had envisaged was the creation of a model village free from violence on women (Government of Kerala, 2009; *The Hindu*, January 17, 2009). But nothing has come of this initiative so far. Detailing the 2010 to 2011 budget, the Finance Minister said,

Gender equality is basically a social and political issue. In order to galvanize efforts towards this objective, gender budgeting is a must. Most of the activities included in this budget are related to the practical gender needs of women. They have the limitation that they do not question the existing framework governing the relationship between man and woman. Yet, I am sure everyone would agree that what has been outlined above is a major step ahead. (Government of Kerala, 2010)

Under the Congress-led government that came to power in 2011, gender budgeting initiatives at the state level received a setback, although a new Gender Equality and Women's Empowerment (GEWE) Policy was formulated on April 16, 2015. It envisaged the appointment of a person in each department to serve as a focal point on gender akin to the gender equality employee of Albania (Government of Kerala, 2015a; Qirjako, 2016). The new policy claimed to differ from the 2009 policy in its change of focus from women to gender and sought to involve men as well as women in its transformation agenda, recognizing that issues like alcoholism and male violence are also to be taken on board. Unlike the 2009 policy, which talked about allocating not less than 10% of the plan funds both at the state and local government levels, introduction of gender budgeting and auditing at both these levels, use of the Gender Board for monitoring gender projects at state and local levels, incorporation of gender auditing as a part of the state budget, one third of all public positions and employment in different sectors to be reserved for women, and so on, no such commitment is seen in the 2015 policy (see Government of Kerala, 2009). Furthermore, in 2015, Kerala came up with a transgender policy, the first of its kind in the country.

Kerala also took some initiatives to introduce gender-friendly infrastructure in usually women-shy sectors such as public works, transport, and public offices in the form of construction of toilets, restrooms, and drinking water facilities for women, women's finishing schools for skill upgradation and improvement of

employability, innovative housing scheme for low-paid women workers, working women's hostels, night shelters, and so on. In addition, there are the *Bhoomika* counseling centers for women survivors of violence in select locations and income support scheme for self-employed women workers below the poverty line in sectors such as coir, handlooms, and fisheries. "Seethalayam," a pilot project, which takes care of women's physical and mental health and infertility problems under the aegis of the homeopathy department, was started during 2011 to 2012 (Mishra, 2011; Parvati et al., 2012; Vijayan & George, 2010). An Indian GRB expert explains,

The traditional school-book definition of GRB says that GRB is not only about more budgets or resources for women. The Kerala Model of GRB turns this discourse on its head and says while women's empowerment requires other things, we also need to ensure greater resources for women. (Mishra, 2011)

Even though the Congress-led government that came to power in 2011 was wary of GRB initiatives, it decided to go ahead with the Thantedam Gender Park (a central space for women empowerment initiatives), Nirbhaya (a program for the rescue, restoration, and rehabilitation of women who are victims of sexual abuse), and fast-track courts to try cases emanating from Nirbhaya. But due to lack of enough state support, programs like Nirbhaya seem to have had an episodic existence.¹ In addition, a number of *She Taxis* have been launched under the aegis of the Ministry of Social Justice in three cities.

Review of Literature

Only a handful of studies on WCP and gender budgeting in Kerala are available. Many of them see the former as synonymous with the latter (e.g., Sukumar, 2012). A tendency to include "general" projects like housing, roads, assistance to anganwadi (mother and child feeding center), drinking water, and sanitation under the category of women's projects was highlighted in one study. The same study found that village panchayats headed by women did not show any marked improvement in WCP expenditure. Translating innovative ideas into concrete projects for women was also mentioned as a major challenge. It also suggested that self-help groups should play a greater role in the organization and implementation of WCP projects than the elected women representatives (Eapen, 2004). A marked shift from focus on the productive sectors that benefited women more in the early stages of participatory planning to the infrastructure and service sectors resulting in a "declining tendency in the flow of resources to women from the general expenditure" (Eapen, 2007; Eapen & Thomas, 2005, p. 51) was also found. Yet another study found the WCP "a very inconvenient proposition" for local governments with most projects focusing on distribution of assets to women devoid of any gender perspective (Muraleedharan, 2007).

Studies also found that WCP was factored into the process of planning in a highly circumscribed manner without producing conflict or "agonism" (e.g., Nair, 2011, p. 210). Considerable difference between the rate of expenditure of WCP vis-à-vis general projects as well as those meant for Scheduled Castes (SCs) also was found, suggesting that WCP received the lowest priority. The WCP, in effect, ended up as a regular source for financing the Kudumbasree operations (Nair & Moolakkattu, 2014). Vijayan and George (2010) analyze the state's 2010 to 2011 budget based on a fourfold categorization. Absence of gender focal points and lack of sensitization of the bureaucracy were identified by them as problem areas. Although these studies acknowledge that gender budgeting is not the same as creation of special interest budgets and the share of women's projects in the total expenditure, they were not able to analyze budgets from a GRB perspective, largely due to lack of reliable data.

In Kerala, the gender budgeting initiative came from the government. A very small section within the Communist Party of India (Marxist) (CPI (M)) alone had shown some interest in GRB. During the early phases of the participatory plan period, when projects were handwritten, each project had a mandatory section on its gender implications. However, when projects came to be formulated by filling a format by local bodies using the Sulekha software, the space for gender statements disappeared. Naturally, gender disappeared as a criterion for judging the soundness of a project since then. The return of Thomas Isaac, the mastermind behind GRB and its earlier version of WCP, as the state's finance minister in May 2016, has once again raised hopes.

Problem Statement

GRB was started in Kerala at the level of the local government as early as 1997 to 1998 in the form of WCP within a participatory planning mode, by setting apart 10% of the plan funds for women every year since then. Taking its cue from the center's approach in the Ninth Plan, which suggested 30% of allocations for women, Kerala decided to restrict WCP to the local level, stipulating a mandatory allocation of 10% of the development grants by each local body. Although concepts such as gender planning and "practical" and "strategic" gender needs were part of the discourse of participatory planning at the local level, the ground level practice was at odds with the message the discourse conveyed. This study seeks to make an analysis of the experience of GRB in Kerala at the local level by taking up a resource-poor village panchayat as a case study. The study will draw on data relating to the utilization of development and maintenance funds devolved to the panchayats from all sources.

Objectives of the Study

First, the article seeks to identify the share of women-related projects of local bodies in Kerala in total allocation

and expenditure relating to the 4-year period (2007-2008 to 2010-2011) for which data are available in terms of two categories, namely, women's welfare and women and child development projects. Second, it analyzes the women's welfare projects in terms of the proportion of funds spent under each subcategory. Third, it attempts an estimation of the relative expenditure percentage of WCP among the five categories of rural and urban local governments in Kerala over a 6-year period (2007-2013). Fourth, the article looks at GRB in Thiruvarpu village panchayat by taking up the flow of funds in terms of four categories of projects classified on the basis of their relative gender friendliness over a 5-year period.

Rationale for Selection of Study Site and Methodology

There are a number of reasons for selecting the Thiruvarpu village panchayat. First, the Fourth State Finance Commission of Kerala had ranked the panchayats of Kottayam District in terms of their per capita income for the preceding 5 years. Thiruvarpu had figured as the panchayat having the lowest per capita income for 3 out of the 5 years. Second, unlike the cash crop-rich midlands and hills in the district, Thiruvarpu, being a low-lying area where mainly food crops are cultivated, has high levels of poverty. Third, low per capita income makes the panchayat more dependent on grants from the provincial government. This is also a flood-prone panchayat and is frequently submerged during the monsoon season. Fourth, in historical terms, the panchayat has been a stronghold of the Communist Party of India (Marxist), which had been instrumental in introducing the WCP. Finally, the panchayat is inhabited by all the major religious and caste groups in Kerala. We sought to examine whether a resource-deficient and left-dominated panchayat like Thiruvarpu would go for projects beneficial to women in the midst of competing demands.

The study has adopted a descriptive and analytical methodology. The unit of analysis is a village panchayat or the lowest spatial level of rural local government. The researchers collected quantitative data relating to annual allocation and expenditures from the panchayat. This was supplemented by qualitative information collected through focus group discussions and key informant interviews. The study adopted a "gender-disaggregated benefit incidence analysis," one of the tools developed by Diane Elson with suitable modifications. There were 482 projects implemented during the 5-year period. The share of women in these projects was estimated by applying two methods. Where beneficiary lists of implemented projects were available, the number and percentage of women benefiting from them could be easily discerned. In other cases, the implementing officers of projects such as agriculture officers, veterinary doctors, doctors belonging to the three systems of medicine, assistant engineer, Integrated Child Development

Service (ICDS) supervisor, and lady village officer were asked to state the percentage of women who benefited from the individual projects on a specified format based on their considered estimates. They felt more comfortable presenting the number of beneficiaries of certain projects within a percentage range rather than coming up with exact figures due to variations in such percentages across space and time. These were then classified into four categories on the basis of the percentage range stated by them. In earlier studies, a threefold categorization of women specific, pro-women, and gender neutral was adopted by the National Institute of Public Cooperation and Child Development (Government of India, 2001), and a fourfold categorization of women-targeted (100%), Pro-Women 1 (50%-99%), Pro-Women 2 (30%-49%), and targeted schemes for women (less than 30%) was adopted by Vijayan and George (2010). The central concern of this article is to understand the extent to which the benefit of different projects implemented at Thiruvarpu gram panchayat reached women, based on the fourfold categorization of gender friendliness, and the extent of progression from WCP to GRB.

In this study, projects that are coming under WCP specifically meant for women (with 100% benefit) are classified as women centered. Women and children's programs carried out through anganwadis (mother and child centers) have also been classified as women centered. Second category is women-friendly projects (benefit ranging between 60% and 99%). They include cattle and goat rearing, poultry, and procurement and free supply of medicines. Then, there are occasionally women-friendly projects that may benefit women considerably in certain cases (benefit ranging between 30% and 59%). Even though this category has an upper range of more than 50%, it was not considered as unreservedly women friendly due to the high variation in terms of the range of percentage of women beneficiaries in individual years. Finally, projects that have no specific benefits for women except as members of the community (benefit ranging between 0% and 29%) are classified as women neutral. Unlike in the first two categories of projects, where women benefited consistently to the tune of 60% or more, and the third where women occasionally benefited, the last category showed a percentage range that varied between no benefit to marginal benefit. In tune with the gender-disaggregated expenditure incidence analysis suggested by Elson, we have taken all expenditures incurred under the annual plans at the village panchayat level for the categorization.² For this study, data relating to project allocation and expenditure were readily available. Data on projects benefiting individuals were collected from the beneficiary lists available in the panchayat. Because no concrete data on projects that benefit groups were available, such data had to be gauged from the considered judgment of service providers/project implementing officers. Before they came up with percentage range in such cases, they also triangulated the range with their subordinate staff in the presence of the researchers. In education

projects implemented in schools, the ratio of boys and girls was used to estimate the percentage of benefit. In short, the study depended on the perception of service providers to a great extent due to lack of alternative data sources.

Projects for Women and Children: The Macro Picture

Although the Information Kerala Mission (IKM) developed an application software for monitoring the projects executed under participatory planning known as Sulekha, it failed to include a provision for collecting sex-disaggregated data. Furthermore, the IKM data do not provide clues about the nature of projects carried out under WCP unlike the other projects. WCP projects are either included as a subsection within women welfare or clubbed with child development. If we analyze individual projects for women, it will become clear that projects having a construction component, such as housing, constituted a significant share of the WCP expenditure. The withholding of detailed data in respect of WCP projects makes it difficult to identify cases of fund diversion and spurious women's projects, which are common in WCP. Women activists have not identified this issue so far. Even though the Fourth State Finance Commission of Kerala had recommended the strengthening of WCP and granting of

statutory status to GRB, which was accepted by the state government, no further steps in operationalizing the decision came from the part of Local Self Government Department (Government of Kerala, 2011). The following data relating to women-related projects are based on calculations made drawing on the IKM data.

Table 2 shows the allocation and expenditure, in percentage terms, in respect of projects that specifically target women at the local level in Kerala. Women welfare projects are less than 1% and even when child development projects are added, it is not greater than 3% in all the 4 years for which data are available.

Table 3 shows the type of women welfare projects and the proportion of each in total allocation and expenditure. More than 60% of the fund was envisaged for housing schemes for widows. However, allocations for housing for widows declined to 10.08% in 2010 to 2011, whereas there was an increase in other women welfare programs such as self-employment.

From Figure 1, it can be seen that the block panchayat or the intermediate tier had the best record in expenditure (84.76%) and the corporations, the worst (33.09%). On the whole, the rural local bodies (three-tier panchayats) performed much better in spending WCP funds compared with the urban ones.

Table 2. Share of Women-Related Projects of Local Bodies in Kerala in Total Allocation and Expenditure.

Projects	2007-2008		2008-2009		2009-2010		2010-2011		Total	
	A	E	A	E	A	E	A	E	A	E
Women welfare	0.89	0.98	0.59	0.64	0.44	0.41	0.59	0.52	0.60	0.61
Women and child development projects	1.92	1.76	2.13	2.09	1.64	1.75	1.42	1.56	1.71	1.77
Total	2.81	2.74	2.72	2.73	2.08	2.16	2.01	2.08	2.31	2.38

Source. Calculated from IKM data.

Note. A = allocation; E = expenditure; IKM = Information Kerala Mission.

Table 3. Women Welfare Projects and Proportion of Fund Under Each Category in Kerala (2007-2008 to 2010-2011).

Projects	2007-2008		2008-2009		2009-2010		2010-2011	
	A	E	A	E	A	E	A	E
Housing for families headed by women	61.84	71.95	48.57	60.04	30.39	32.38	10.08	14.35
Studies on position of women	0.49	0.29	0.69	0.49	0.64	0.75	0.28	0.07
Women empowerment program	1.33	1.46	1.89	1.49	6.51	6.33	5.48	4.71
Vocational training for women	4.42	2.62	6.037	3.70	5.26	2.94	14.79	5.69
Self-employment program for women	9.50	5.26	8.57	7.36	16.51	13.15	16.18	18.74
Financial assistance for marriage of women	2.95	3.12	3.19	3.29	4.89	8.79	7.38	11.87
Entire program for women welfare	4.01	2.21	6.96	2.41	10.01	8.87	8.26	10.28
Meeting place of mothers	0.01	0.01	0.003	0.01	0.05	0.02	0.04	0.09
Women cooperative societies	0.04	0.06	0	0	0.81	0.28	0.95	2.31
Other women welfare programs	15.41	13.02	24.09	21.21	24.93	26.49	36.56	31.89
Total	100	100	100	100	100	100	100	100

Source. Calculated from IKM data.

Note. A = allocation; E = expenditure; IKM = Information Kerala Mission.

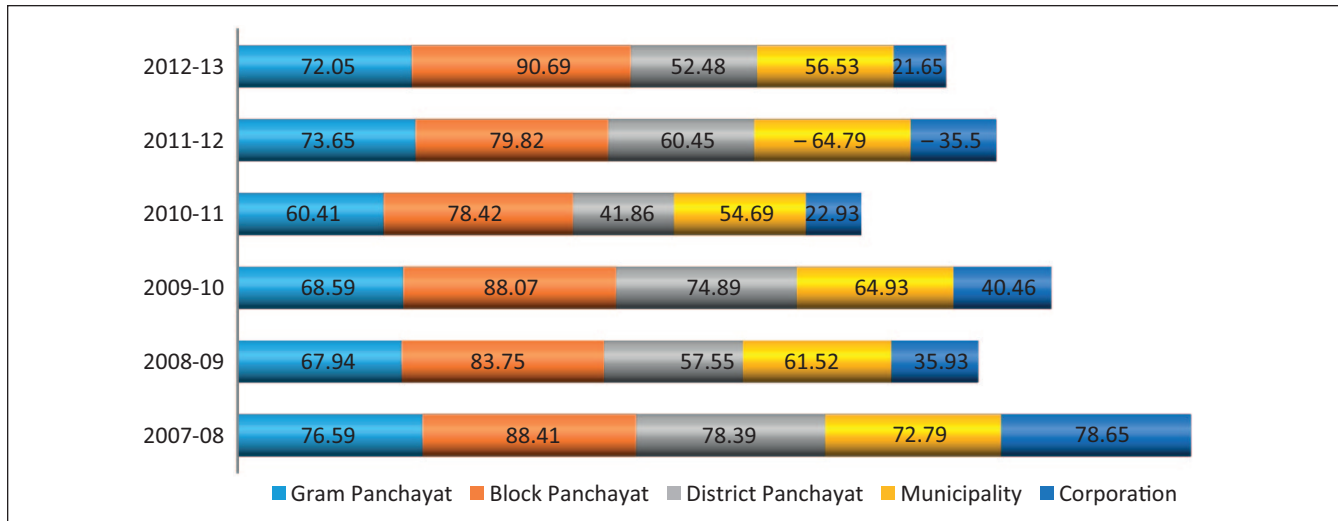


Figure 1. Expenditure percentage of Women Component Plan for whole state (2007-2013).

Source. Calculated from various *Economic Reviews*.

Table 4. Demographic Profile of Thiruvarpu Panchayat.

Area (km ²)	39.59
Density of population (per km ²)	714
Number of wards	18
Population	28,274
Sex ratio (for 1000 males)	1,026
SC population	1,779
ST population	82
Literacy rate (%)	96.92
Male work participation (%)	51.99
Female work participation (%)	13.58

Source. Panchayat-Level Statistics 2006, Kottayam.
Note. SC = Scheduled Caste; ST = Scheduled Tribe.

Profile of the Study Area

Thiruvarpu panchayat in Kottayam District was formed in 1953 (see Table 4). It is located in a low-lying region of the district prone to water logging. Politically, the panchayat is dominated by the Marxist party. After several years of Marxist-led rule, a rightist-led coalition came to power in 2010, largely due to disunity in the Marxist-led coalition. Ezhavas, a backward caste, constitutes the single largest social group. Other major social groups are Christians (mainly Jacobites), Muslims, and Hindu Nairs. Pulayas who belong to the SC, the lowest group in caste ranking entitled to quotas and protection, and Ulladan who are designated as a Scheduled Tribe (ST), with similar entitlements, are also found in this panchayat. Agriculture, particularly paddy cultivation and cattle rearing, is the main occupation of the people. Drinking water scarcity is one of the main problems experienced by the panchayat. The panchayat witnessed a number of movements relating to socioreligious reform, temple entry,

freedom struggle, and farmers' issues. The panchayat is not financially sound and relies primarily on grants from the state government to meet its development and establishment commitments.

Nature of Projects

The projects of Thiruvarpu panchayat relating to 5 years were analyzed after dividing them into 11 categories. Table 5 shows that child development has received greater allocation and registered higher expenditure than women's development. Often child development projects are clubbed with women development projects to claim higher allocation and expenditure in WCP. This is based on the principle that child development and women development are of a complementary nature.

Table 5 shows allocation for and expenditure in different subsectors. Higher allocation went for housing, agriculture, and animal husbandry clubbed together and infrastructure sector, in that order. Housing under schemes like Ashraya for the poorest of the poor, Indira Awas Yojana and Elamkulam Manakkal Sankaran (EMS) Housing Projects had lower expenditure rate due to the failure of the beneficiaries to meet the norms set by the local body such as completion of work in stages and production of relevant documents. The disruption caused by water logging in the panchayat for nearly 6 to 7 months in a year also was another hurdle. Projects like Mother's Association, girl friendly toilets in government higher secondary schools, seminars for girls and women's health check-up and treatment were undertaken in the panchayat. It may be noted that very little money from the WCP funds was spent on women's health.

Table 6 reveals that 10% of plan fund was not allocated for WCP in the years 2009 and 2010. The projects that came

Table 5. Category-Wise Share of Fund Allocation and Expenditure of Thiruvurpu Panchayat During 2009-2014.

Subsectors	A (%)	E (%)
Women development	7.9	10.7
Child development	10.7	13.7
Agriculture and animal husbandry	17.1	16.2
Health and sanitation	4.6	5.5
Drinking water	1.9	2.6
Housing	30.7	16.2
Education	4.0	5.0
Income generation (training, financial assistance, and wage employment)	2.4	2.3
Primary facilities (street light, electricity connection, old-age home wiring, etc.)	3.5	4.9
Roads and bridges	14.8	19.4
Panchayat administration	2.4	3.5
Total	100	100

Source. Calculated from the Panchayat Plan and other documents of various years.

Note. A = allocation; E = expenditure.

Table 6. Share of WCP in Thiruvurpu Panchayat Development Fund (%).

Year	Allocation	Expenditure
2009-2010	7.5	10.9
2010-2011	5.6	6.6
2011-2012	10.9	9.4
2012-2013	15.7	13.7
2013-2014	15.8	16.6
Total	11.1	11.4

Source. Panchayat plans of various years.

under WCP during the 5-year reference period are cowshed construction, cow rearing for SCs, goat rearing for STs, training in autorikshaw (three wheeler cabs popular in India) and motor vehicle driving for SC, poultry rearing, houses for widows, honorarium to anganwadi (mother and child center) workers and helpers, awareness class, medical check-up and treatment for women's diseases, formation of Jagratha Samithi (vigilance cells to prevent violence against women and children) at ward level, office building for Kudumbasree/Jagratha Samithi, and women's employment training program. Under skill development, women were given training to make paper bag, but they did not use the training to earn a living. Skill training, however, could not be linked to income generation and, in most cases, turned out to be a dead investment. Only one SC woman came forward to receive an autorikshaw after learning to drive it. Absence of imaginative WCP projects prompted the panchayat to spend money to meet establishment costs disguised as projects such as payment of honorarium to the anganwadi workers and helpers, who are all women. The Kudumbasree, which already benefits women through small

savings and other forms of assistance, also appropriates considerable part of the WCP funds, for some of their activities. Some male panchayat representatives felt that women already get benefit from Kudumbasree and a separate allocation in the form of WCP is unnecessary and it often ends up as misplaced investment.

Distribution of Projects Under Four Categories

All WCP projects as well as women and child development projects come under women-centered category. Health projects coming under Allopathic, Homeopathic, and Ayurveda systems, veterinary and dairy projects, and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) are categorized as women friendly. For example, 80% of the outpatients in Ayurveda, 85% in Homeopathy, and 60% in Allopathy primary health centers were women. Renovation of houses of SCs, maintenance of government upper primary school, wiring of old-age home, payment of water charges, electrification of colonies of underprivileged sections, and so on, come under the category of occasionally women-friendly projects. Women-neutral projects (where 29% and less of the beneficiaries are women) include paddy cultivation, seed subsidy, coconut cultivation, panchayat Krishi Bhavan (agriculture office) store, community hall maintenance, EMS housing project, retention walls, embankment, approach road, panchayat website creation and maintenance, free or subsidized supply of three and four wheelers, and staff training. If there is an increase in these projects relative to the other three in terms of number, amount allocated, and expenditure, it is a sign of an antiwomen approach.

Projects like Sarva Siksha Abiyan (SSA) for universal school education are occasionally women-friendly projects. Funds were provided for construction or renovation of school building, buying equipment, and distributing study material. Drinking water is made available by installing community taps rather than providing house connections. That is why drinking water projects of the panchayat have been classified as occasionally women friendly. Most agriculture-related schemes, other than vegetable cultivation, are women neutral. All projects relating to mechanization in agriculture, fishing, supply of water pump sets for agriculture, and construction of roads, culverts, and bridges are also women-neutral projects.

Figure 2 shows the share of funds in different categories. Allocation in women-centered projects steeply decreased in the years 2010 and 2011. Out of the four categories, women-neutral projects stand out both in allocation and expenditure.

It can be seen from Figure 3 that occasionally women-friendly and women-neutral projects together accounted for 72.1% of all expenditures. Thus, there is an imbalance in expenditure seen through a gender lens.

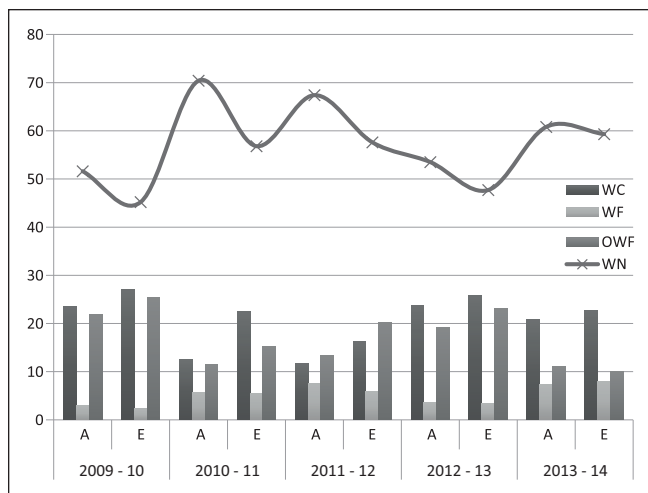


Figure 2. Year-wise share of funds in each category in Thiruvarpur panchayat.

Source. Calculated from plan document.

Note. WC = women centered; WF = women friendly; OWF = occasionally women friendly; WN = women neutral; A = allocation; E = expenditure.

Figure 4 shows year-wise expenditure percentage in each of the four categories. In 2010 to 2011, the total expenditure percentage was the lowest. One representative of the panchayat attributes it to the lack of experience and knowledge of the new ruling coalition that came to power in that year. In terms of expenditure percentage relative to allocation for the 5 years, women-centered projects stood first with 85%.

Some Qualitative Findings

A women's canteen proposed by the women elected representatives to be implemented through Kudumbasree was disallowed by the male president alleging potential waste accumulation in the panchayat premises, overlooking its profitability and implications for employment generation for women. Under GRB, projects of direct interest to women need to be prioritized and, in this case, the women representatives (who constitute 50% of the total) could not use their weight of numbers to reverse this decision of the president. Why does it happen? First, women are divided along party lines. Second, their presence has not led to changes in the institutional framework, within which they function, and the styles of local-level politics, which reflect the preferences of male politicians.

Concessional loans for women's agriculture projects under a centrally sponsored scheme were availed by women Self-help groups (SHGs) in the panchayat by forming a Joint Liability Group. However, it was found that many such groups exist only on paper and the loan amount is often divided among the members after producing photographs of farms belonging to others. Such practices are known to elected representatives. However, they tend to take an indulgent view of them because the beneficiaries are the

Kudumbasree women, who constitute a key support structure of the panchayat. Kudumbasree has extended its role gradually to all women-focused programs. Its preeminent role is also pronounced in several areas such as ensuring quorums in the Gram Sabha (village assembly), participation in MGNREGS (India's rural workfare program), participation in Mahila Kisan Sashaktikaran Pariyojana (women farmers empowerment program), and assistance to the Jagratha Samithi (women's vigilance cells). It has now come to assume octopus-type features, embracing within its fold all new poverty alleviation programs of the central government, with or without a gender component.

Going purely by beneficiary list to calculate benefit incidence can be misleading sometimes. For example, 20% of the beneficiaries of a project for supply of motor pumps for agriculture were women by virtue of ownership of land. But the actual cultivators are men, not women. The researchers also did not find any evidence of discussion on viable gender-responsive projects either in the panchayat committee or in the Kudumbasree units.

It can be seen that GRB at the local level has not taken off along expected lines. This is due to lack of political will at the local level, lack of gender budgeting capacitation, and absence of civil society engagement. There is no gender focal point. In Philippines, in the municipalities, there is a gender and development focus team; in Albania, it was a civil servant who performed this role (Qirjako, 2016).

Conclusion

The status of GRB at the local level in Kerala based on the above analysis thus presents a mixed picture. GRB is confined to the annual plans and is not reflected in the budget, which includes both plan (development related) and nonplan (establishment related) components. The case study reveals that women representatives play only a marginal role in matters related to planning and budgeting. GRB at the local level does not pass through a process in which the sectoral institutions in the panchayat submit their demands after undertaking a gender appraisal at their level. It begins and ends with the mechanical allocation of 10% of development funds for WCP with very little attention to the sustainability of the projects for which the allocations are made. Gender-disaggregated benefit incidence analysis carried out in the panchayat, taken up for this case study, shows that only 28% of the funds spent on projects implemented in Thiruvarpur panchayat benefited women.

Although the discourse surrounding both WCP at the local level and gender budgeting at the state level are radical enough, the actual practice does not correspond to the rhetoric. No effort has been made even after 20 years to effect a transition of WCP at the local level into a GRB format. The WCP has become a fait accompli with no space for further progression into a GRB mode. This was largely due to the static nature in which it was designed. With no ownership even by women representatives, WCP became like an orphan.

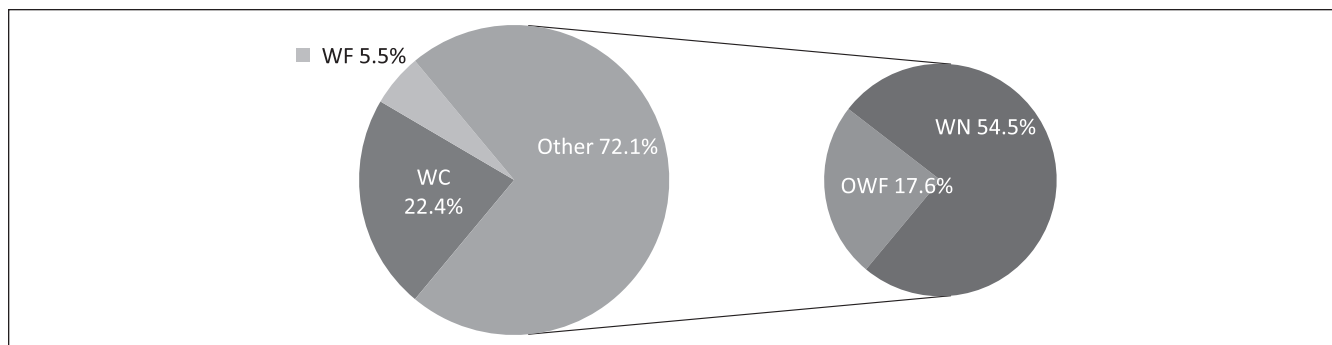


Figure 3. Expenditure share of four categories: Consolidated (2009-2014).

Note. WF = women friendly; WC = women centered; WN = women neutral; OWF = occasionally women friendly.

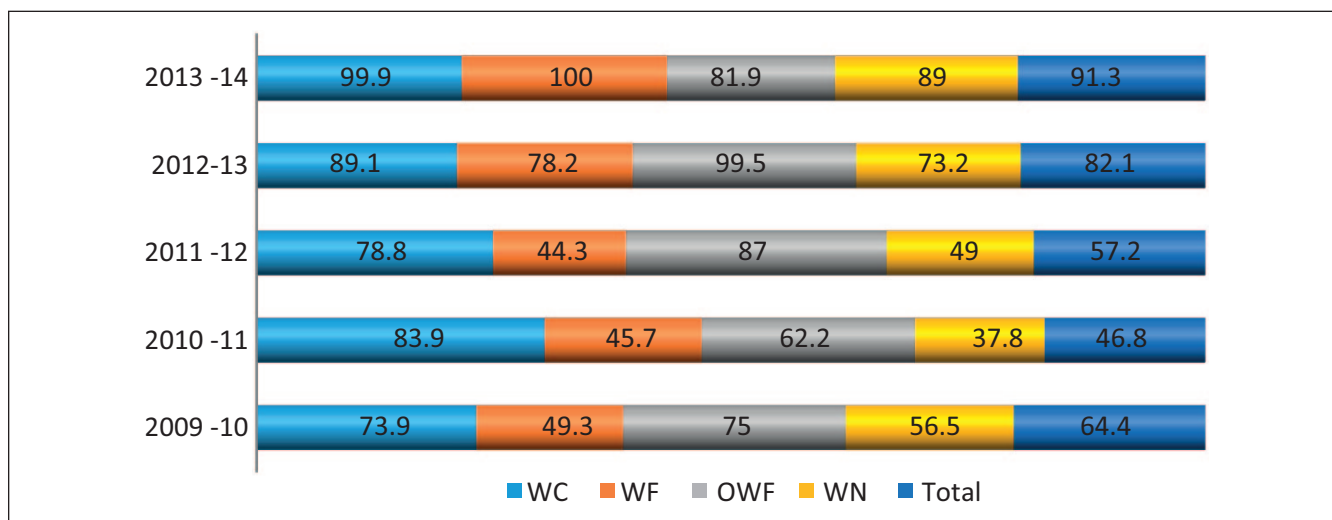


Figure 4. Expenditure percentage of WC, WF, WN, and OWF (2009-2014).

Source. Calculated from plan documents.

Note. WC = women centered; WF = women friendly; WN = women neutral; OWF = occasionally women friendly.

Lobbying and advocacy for gender equality was virtually absent during the budget and plan preparation stage either by women groups or local civil society. The now defunct Gender Board at the state level was far too unrealistic an institution to monitor the budgets and plans of the more than one thousand local bodies functioning in the state.

Despite the existence of WCP and the experience of having undertaken gender status studies in many panchayats, gender-disaggregated data are hardly available at the local level. Performance auditing in the local bodies does not have a gender component. Local bodies have been directed by the provincial government through orders to use their resources for several marginalized groups such as those without houses, SCs, STs, destitute, those under palliative care, physically and mentally challenged persons, widows, and so on, often prescribing certain percentages, thereby obfuscating the urgency for GRB, because the gender concerns, primarily in the form of “practical gender needs,” tend to be closely related to the interests of these categories. The enhancement

of representation of women in Kerala from the earlier 33% to 50% from 2010 onward has not led to the development of greater interest in GRB. This is due to the lack of women’s civil society, absence of cross-party mobilization along gender lines among the women representatives, lack of gender sensitivity, and the absence of incentives for advocating women-centered and women-friendly projects. This is unlike the case of South Africa and Uganda, where GRB was preceded by increased representation for women in the Parliament. Budlender (2004) says what matters more is strong leadership of women leaders rather than increase in mere percentage of representation for women.

It may be noted that unless elected women emerge as an interested constituency in their own right with sufficient gender sensitivity and work together cutting across the party divisions, they will not be able to play their due role in setting right the gender imbalances in budgetary allocations at the local level. Often the key role of the finance ministry is highlighted. In the village panchayats, its equivalent is the

Standing Committee on Finance, the chairperson of which hardly pays attention to GRB. That half the chairpersons of such committees of village panchayats at any point in time are women also does not make matters any different. “Closer interaction between scholars and activists in the women’s movement and policy-makers” is often suggested as a means to make effective use of tools of gender budget analysis (Banerjee & Krishnaraj, 2004, p. 4791). This has been absent in Kerala. Neither “the triangle of players” nor the “triangle of goals” is anywhere to be seen.

With no civil society intervention, the GRB in the state is made to work solely as a government-driven, nonchallenging project. The preponderance of a welfare orientation within which gender questions are framed has also affected any meaningful empowerment of women beyond addressing the survival-related needs of women. Elected women see themselves as “altruistic agents of welfare disbursal” (Devika & Thampi, 2012, p. 114) rather than advocating the interests of women from a rights-based perspective. The state, media, political parties, and the society at large tend to see women’s empowerment in terms of its potential to reinforce women’s familial role within patriarchal governmentality. It is, therefore, natural that empowerment is seen as an apolitical and technical exercise rather than one involving struggle and transformation. Enhancing budget and plan literacy among both men and women, adopting a coordinated approach to GRB at all government levels to achieve policy coherence, implementing the recommendations by Fourth State Finance Commission granting statutory status to GRB at the local level, setting up of functional gender focal points, and creating an enabling environment for NGOs, particularly women’s NGOs, to play their due role in local governance and development are some of the measures that could be adopted to facilitate the transformation of the WCP to a GRB mode.

Declaration of Conflicting Interests

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Funding

The author(s) received no financial support for the research, authorship, and/or publication of this article.

Notes

1. “The Gender Park is an innovative initiative of the Department of Social Justice, Government of Kerala. Located on a 24 acre campus at Kozhikode, Kerala, the Gender Park is a space that brings together state, academia and civil society to a common platform on all gender-related issues, from research and training to ideation and cultural enquiry. The Gender Park is the first space of its kind in the world and aims to become the premier convergence point for gender related activities in the region” (<http://genderpark.gov.in/>).
2. The sources of fund include the following: plan fund (known now as development fund) remains the largest source; own

fund consisting of revenue from taxes, rent, fines, and so on; 13th Central Finance Commission award, which comes from the central government; maintenance fund (road) transfers from state government; maintenance fund (nonroad) transfers from state government; centrally funded rural development schemes; state-sponsored schemes (unemployment allowance); World Bank (Local Government Service Delivery Project); beneficiary contribution; general purpose grant (non-plan); and voluntary organizations fund.

References

- Banerjee, N., & Krishnaraj, M. (2004). Sieving budgets for gender. *Economic and Political Weekly*, 39, 4788-4791.
- Budlender, D. (1999, March 24-26). *The South African Women’s budget initiative*. Presented as Background Paper No. 2, Meeting on Women and Political Participation: 21st Century Challenges, United Nations Development Programme, New Delhi, India.
- Budlender, D. (2002a). Gender budgets: What’s in it for NGOs? *Gender & Development*, 10(3), 82-87.
- Budlender, D. (2002b). A global assessment of gender responsive budget initiatives. In D. Budlender, D. Elson, G. Hewitt, & T. Mukhopadhyay (Eds.), *Gender budgets make more cents* (pp. 83-123). London, England: Commonwealth Secretariat.
- Budlender, D. (2004). *Expectations versus realities in gender-responsive budget initiatives*. Geneva, Switzerland: UNRISD Project on Gender and Social Policy. Retrieved from [http://www.unrisd.org/80256B3C005BCCF9/\(httpAuxPages\)/0D98E65D9D993D4AC1257013005440D1/\\$file/dbudlende.pdf](http://www.unrisd.org/80256B3C005BCCF9/(httpAuxPages)/0D98E65D9D993D4AC1257013005440D1/$file/dbudlende.pdf)
- Budlender, D., Sharp, R., & Kerry, A. (1998). *How to do a gender sensitive budget analysis: Contemporary research and practice*. London, England: AusAID, Commonwealth Secretariat.
- Chakraborty, L. S. (2014). *Gender-responsive budgeting as fiscal innovation: Evidence from India on “Processes”* (Working Paper No. 787). Levy Economics Institute of Bard College. Retrieved from http://www.levyinstitute.org/pubs/wp_797.pdf
- Chakraborty, L. S. (2016). *Asia: A survey of gender budgeting efforts* (International Monetary Fund Working Paper 16/150). Retrieved from www.imf.org/external/pubs/ft/wp/2016/wp16150.pdf
- Commonwealth Secretariat. (1999). *A quick guide to the gender management system*. London: Commonwealth Secretariat.
- Das, S., Thakur, D., & Sikdar, S. (2006). *Report of the gender budgeting study for West Bengal*. New Delhi, India: Centre for Budget and Governance Accountability.
- Devika, J., & Thampi, B. (2012). *New lamps for old? Gender paradoxes of political decentralization in Kerala*. New Delhi, India: Zubaan.
- Eapen, M. (2004, November 25). *Report on gender analysis of select gram (village) panchayat plan-budgets in Trivandrum District, Kerala*. Paper presented at the Consultation on Impact of Macroeconomic Policies on Women, New Delhi, India. Human Resource Development Centre, UNDP.
- Eapen, M. (2007). Gender budgeting and decentralised governance. In M. A. Oommen (Ed.), *A decade of decentralisation in Kerala: Experience and lessons* (pp. 209-244). New Delhi, India: Har Anand.
- Eapen, M., & Thomas, S. (2005). *Gender analysis of select gram (village) panchayats plan-budgets in Trivandrum District, Kerala*. New Delhi, India: Human Development Resource Centre.

- Elson, D. (2004, April 22-24). *Gender equality, public finance and globalization*. Paper presented at the Conference on Egalitarian Development in the Era of Globalization in Honor of Professor Keith Griffin, University of Massachusetts Amherst. Retrieved from http://www.peri.umass.edu/fileadmin/pdf/conference_papers/Elson_paper_Griffin_Conference.pdf
- European Charter for Equality of Women and Men in Local Life. (2006). Innsbruck: Council for European Municipalities and Regions. Retrieved from http://www.ccre.org/docs/charte_egalite_en.pdf
- Fundar. (2013). *Advancing gender equality through the budget: Latin American experiences with gender-responsive budgeting* (Ella Brief). Available from www.ellapracticalaction.org
- Fung, A., & Wright, E. O. (2003). *Deepening democracy: Institutional innovations in empowered participatory governance*. New York, NY: Verso.
- Government of India. (2001). *Gender budget analysis of selected states: An initiative*. New Delhi: Department of Women and Child Development and National Institute of Public Cooperation and Child Development.
- Government of India. (2014). *Annual report*. New Delhi, India: Ministry of Women and Child Development.
- Government of Kerala. (2006). *Panchayat level Statistics, 2006* (Kottayam), Trivandrum: Department of Economics and Statistics.
- Government of Kerala. (2009). *State Women's Policy (Malayalam)*. Trivandrum, India: Department of Social Justice. Retrieved from http://swd.kerala.gov.in/index.php/women-a-child-development/policies-acts-rules-/women/doc_details/40-kerala-state-womens-policy-2009
- Government of Kerala. (2010) *Budget speech of the finance minister (English)*, p. 15. Retrieved from http://www.finance.kerala.gov.in/index.php?option=com_content&view=article&id=386:kerala-budget-2010-2011&catid=18:state-budget
- Government of Kerala. (2011). *Fourth Kerala State Finance Commission report, Part II*. Retrieved from http://sfc.kerala.gov.in/downloads/SFC_IV_ATR_Eng.pdf
- Government of Kerala. (2015a). *Gender planning, budgeting, and auditing manual*. Trivandrum, India: Department of Social Justice.
- Government of Kerala. (2015b). *Report of the Comptroller and Auditor General of India on Local Self-Government Institutions* (Report No. 3 of the year 2015). Trivandrum. Available from <http://www.saiindia.gov.in>
- Hewitt, G. (2002). Gender responsive budget initiatives: Tools and methodology. In K. Judd (Ed.), *Gender budget initiatives: Strategies, concepts and experiences* (pp. 30-37). New York, NY: UNIFEM.
- Jhamb, B., Mishra, Y., & Sinha, N. (2013). The paradox of gender responsive budgeting. *Economic and Political Weekly*, 48(20), 35-38.
- Joshi, S. B. (2014). *Assessing gender equality investments: A multi-state perspective*. National Foundation for India & UN Women. Retrieved from <http://www.nfi.org.in/sites/default/files/news-letter/Assessing%20Gender%20Equality%20Investments-%20A%20Multi-State%20Perspective%20-%20Final.pdf>
- Kapungu, R. (2008). The Zimbabwe gender budgeting and Women's Empowerment Programme. *Agenda: Empowering Women for Gender Equity*, 22(78), 68-78.
- Kristin, J. V. L., Xhelo, R., & Wittberger, D. (2012). *Gender equality and local governance*. Tirana, Albania: Austrian Development Cooperation & UN Women.
- Mishra, Y. (2011). *Breaking new frontiers for gender responsive budgeting: The Kerala Model*. UN Women. Retrieved from http://www.gender-budgets.org/index.php?option=com_joomdoc&view=documents&path=suggested-readings/breaking-new-frontiers-for-gender-responsive-budgeting-the-kerala-model&Itemid=587
- Mishra, Y., & Sinha, N. (2012). Gender responsive budgeting in India: What has gone wrong? *Economic & Political Weekly*, 52(17), 50-57.
- Moser, C. O. N. (1993). *Gender planning and development: Theory, practice and training*. London, England: Routledge.
- Muraleedharan, S. (2007). Negotiating frameworks for local development: An analysis of the role of district planning committees. In M. A. Oommen (Ed.), *A decade of decentralisation in Kerala: Experience and lessons* (pp. 141-174). New Delhi, India: Har Anand.
- Nair, N. V. (2011). Participatory planning and gender mainstreaming: Case study of a village panchayat in Kerala. *Gandhi Marg*, 33(2), 187-215.
- Nair, N. V., & Moolakkattu, J. S. (2014). Women Component Plan at the village panchayat level in Kerala: Does it live up to its promise? *Indian Journal of Gender Studies*, 21, 247-276.
- Parvati, P., Jhamb, B., Shrivastava, S., & Mobeen ur Rehman, K. (2012). *Recognising gender biases, rethinking budgets: Review of gender responsive budgeting in the Union Government and Select States*. New Delhi, India: Centre for Budget and Governance Accountability.
- Qirjako, E. (2016). Women rights and gender equality as per Albanian law. *Academic Journal of Interdisciplinary Studies*, 5, 195-204.
- Rubin, M. M., & Bartle, J. R. (2005). Integrating gender into government budgets: A new perspective. *Public Administration Review*, 65, 259-272.
- Sharp, R. (2002). Moving forward: Multiple strategies and guiding goals. In United Nations Fund for Women (Ed.), *Gender budget initiatives. Strategies, concepts and experiences* (pp. 86-98). New York, NY: United Nations Development Fund for Women.
- Stotsky, J. G. (2016). *Gender budgeting: Fiscal context and current outcomes* (International Monetary Fund Working Paper 16/149). Retrieved from www.imf.org/external/pubs/ft/wp/2016/wp16149.pdf
- Stotsky, J. G., Shibuya, S., Kolovich, L., & Kebhaj, S. (2016). *Trends in gender equality and women's advancement* (International Monetary Fund Working Paper 16/21). Retrieved from www.imf.org/external/pubs/ft/wp/2016/wp1621.pdf
- Sukumar, M. (2012). Engendering local development plans: Gender budgeting initiative by a local government institution in Kerala, India. *Universitas Forum*, 3. Retrieved from <http://www.universitasforum.org/index.php/ojs/article/view/77/293>
- The Hindu. (2009, January 17). *State constitutes Gender Board*. Retrieved from <http://www.thehindu.com/todays-paper/tp-national/tp-kerala/State-constitutes-Gender-Board/article16352737.ece>
- Thomas Isaac, T. M., & Heller, P. (2003). Democracy and development: Decentralized planning in Kerala. In A. Fung & E. O. Wright (Eds.), *Deepening democracy: Institutional innovations in empowered participatory democracy* (pp. 77-110). London, England: Verso Press.
- United Nations. (1995). *Beijing declaration and platform for action*. Retrieved from www.un.org/womenwatch/daw/beijing/platform/plat2.htm

Vijayan, A., & George, M. S. (2010). *Gender responsive budgeting: The case of Kerala*. Retrieved from <http://esocialsciences.org/Download/Download.aspx?q=Uqn/rN48N8UOPcbSXU-d2VFI+dpOD3MDPRfIL8B3DH+7tTk8SEb1Jpc1AX/2tGk217FL+s7B9wI8Poi1YPSaHZCQ6tU9DOFL2a3L2norbHeOKomcTcOFv0UEN8CsTLfPxMxG5NevAQlrYc6KeejUpy-bCm9zMvlqqZUIsET29yL4F9ft6GaobaoPIJnTeLdya>

Author Biographies

Nisha Velappan Nair is Dr S Radhakrishnan UGC postdoctoral fellow in Economics at School of Gandhian Thought and Development

Studies, Mahatma Gandhi University, Kottayam, Kerala, India. She earned her PhD from the same University focusing on Gender and Local Governance. Her papers have appeared in *Economic and Political Weekly*, *Indian Journal of Gender Studies*, *Asian Journal of Women's Studies* and *Gandhi Marg*.

John S. Moolakkattu is a professor of International Relations and Politics and Dean of School of Global Studies at Central University of Kerala. Earlier he was a professor at Mahatma Gandhi University, IIT Madras and University of KwaZulu-Natal (Durban). He is also the chief editor of *Gandhi Marg* (Quarterly). Email: moolakkattu@gmail.com.