



EMPOWERING WOMEN THROUGH INCLUSIVE AND EQUITABLE BUDGETING IN INDIA

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ABSTRACT

Objectives: Gender-responsive budgeting has emerged as an important fiscal policy instrument for advancing women's empowerment and inclusive development. India has institutionalized Gender Budgeting through the Gender Budget Statement (GBS) since 2005–06, with significant structural modifications introduced in recent Union Budgets, including the addition of Part C from 2024–25. This study examines the evolution of India's Gender Budget from 2005–06 to 2026–27 and critically evaluates whether the recent expansion in reported allocations reflects substantive improvements in gender-responsive public expenditure or is primarily attributable to changes in budget classification and reporting practices.

Research Methods: The study adopts a descriptive and analytical research design based exclusively on secondary data. Data were compiled from the Gender Budget Statements (Statement 13 of the Union Budget Expenditure Profile), Union Budget documents, reports of the Ministry of Finance, Ministry of Women and Child Development, Press Information Bureau releases, and relevant academic literature. Trend analysis, compound annual growth rate (CAGR), proportional analysis, and comparative assessment were employed to evaluate the size, composition, and structural transformation of the Gender Budget across Parts A, B, and C over a twenty-two-year period.

Results: The analysis reveals that India's Gender Budget increased substantially from ₹24,241 crore (4.77% of total Union expenditure) in 2005–06 to ₹5.01 lakh crore (9.37%) in 2026–27, recording a CAGR of 15.51%, exceeding the growth of overall Union expenditure. However, the sharp increase observed after 2021–22 is largely associated with the reclassification of major welfare schemes, particularly housing programmes, and the introduction of Part C reporting rather than a proportionate expansion of women-specific fiscal commitments. While Part B continues to account for the largest share of gender-related expenditure, the growing institutional coverage of ministries reporting gender allocations indicates improved mainstreaming of gender considerations within public finance.

Uniqueness: This study provides one of the most comprehensive longitudinal assessments of India's Gender Budget by incorporating the latest Union Budget (2026–27) and critically examining the implications of the newly introduced three-part reporting framework. By distinguishing between genuine fiscal expansions and accounting reclassification, the research contributes to the literature on gender-responsive public finance and offers evidence-based insights for policymakers seeking to improve transparency, accountability, and the effectiveness of gender budgeting in promoting women's empowerment and inclusive economic development.

Data Validity: The study further enhances validity by analysing a continuous time series spanning 2005–06 to 2026–27, thereby enabling consistent longitudinal comparisons while minimizing temporal bias. Cross-verification of budgetary allocations, classification changes, and expenditure trends across multiple official publications ensures the accuracy, consistency, and robustness of the empirical evidence, thereby supporting valid inferences regarding the evolution and effectiveness of gender-responsive budgeting in India.

KEYWORDS: Gender Budgeting; Gender-Responsive Budgeting; Women's Empowerment; Fiscal Policy; Public Finance; Union Budget; Gender Budget Statement; Inclusive Development; Kerala

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1. INTRODUCTION

The progress of women is regarded as essential for balanced development at the household, community, and national levels. (Bhuta, 2026) At its heart, empowerment means expanding the real freedom that individuals and groups have to make choices and turn those choices into meaningful results. (Reininger et al., 2005) This freedom largely depends on whether women can access education, paid work, and public life on equal terms with men. (Mattos & Dasgupta, 2017) Since the 1990s, the main approach to achieving this goal has changed. It shifted from treating women's issues as separate to incorporating gender considerations at every stage of policymaking (Gender Mainstreaming Competence Development Framework, 1997). Governments were encouraged to integrate gender awareness into their plans for poverty reduction, human rights, economic policy, violence prevention, and conflict resolution (United Nations, 1995). Gender budgeting is best understood as the public finance reflection of this mainstreaming agenda. It is not a separate budget for women. Instead, it operates as a diagnostic tool applied to all government spending to identify where expenditures are uneven across genders. It aims to build a case for correcting these unevennesses. (Polzer et al., 2023) Few developing countries have systematically pursued this practice as long as India, which has issued a formal Gender Budget Statement every year since 2005-06. (Francis & Varghese, 2024) India has also extended similar exercises to various states. (India's Journey with Gender Budgeting: Initiatives and Achievements, 2025) This paper builds on that history. It re-examines and expands the empirical understanding of India's Gender Budget, bringing the analysis (Bhuta, 2026) up to date to include the 2026-27 Union Budget.

2. REVIEW OF LITERATURE

The practice of examining public budgets for their gender impact is commonly traced back to Australia. Australia started a federal initiative in 1984 and continued similar efforts at the state and territorial level throughout the next decade. However, retrospective evaluations showed that this program struggled to generate enduring policy changes once fiscal cutbacks began in the late 1990s (Sawer, 2002; Sharp & Elson, 2007). A second wave of activity followed the 1995 Beijing Platform for Action. This platform led to South Africa's Women's Budget Initiative that same year. Tanzania (1997) and Uganda (1999) also undertook similar efforts. They examined in which structural changes in social-sector funding affected women and men differently. By the early 2000s, more than sixty countries had tried various forms of gender budgeting (Chakraborty, 2010). Several researchers have linked this spread to Diane Elson's advocacy and to the wider network for gender budgeting established by the Commonwealth Secretariat (Elson, 1999; Budlender & Hewitt, 2003). In India, the foundation for reviewing gender in public spending is largely traced back to the 1974 report by the Committee on the Status of Women in India (India, 1974). This change led the Ministry of Finance to publish an annual Gender Budget Statement starting in 2005-06 (India's Journey with Gender Budgeting: Initiatives and Achievements, 2025). As a result, every ministry had to classify its allocations into Part A (schemes exclusively for women) and Part B (schemes where at least 30 percent of benefits went to women). This system gave India a lasting structure for creating women-centred programs and for prioritizing funding accordingly (Mishra & Sharma, 2018; see also Chakraborty, 2014, 2016). A more recent and critical perspective in the literature questions how accurately the post-2020 Gender Budgeting System measures its claims. Accountability India (2023) found that large rural housing programs, such as the Pradhan Mantri Awas Yojana-Gramin, were classified under Part A. This classification was based on the idea that homes are often registered in a woman's name, although the scheme itself is not meant exclusively for women. The Quantum Hub (2024) reached a similar conclusion, suggesting that much of the increase in Part A's share from 2023-24 onwards was due to this recategorization rather than a real boost in resources for women. In other studies, Stotsky (2016) and Stotsky and Zaman (2016) examined whether gender budgeting efforts across Indian states led to visible improvements in gender equality. They generally found a relationship that was present but modest and uneven across states. Meanwhile, UN Women (2016) situated India's experience within a wider comparison of how gender-responsive budgeting has been applied in other countries.

3. STATEMENT OF THE PROBLEM

India's Gender Budget Statement has experienced significant growth since the initial evaluation of this effort, increasing from under five percent of total Union expenditures historically to over nine percent by the fiscal year 2026-27, constituting a milestone of surpassing ₹5 lakh crore in absolute terms for the first time and this considerable increase corresponds to two principal structural changes: the reclassification of key housing and rural livelihood schemes into Part A, and the forthcoming introduction of Part C reporting starting in 2024-25, aimed at documenting schemes with less than 30 percent allocation for women (Press Information Bureau, Government of India, 2026). The question of whether this expansion denotes a considerable improvement in gender-responsive fiscal commitments or just a broadening of the accounting framework, alongside a reclassification of existing expenses, remains unresolved in the academic debate. (Sushant & Laha, 2021). The main objective of the article is to examine the original version Gender Budget time series up to 2026-27 and explore if the trends in composition and proportion noted since 2005-06 have persisted, changed, or evolved as a result of the recent reporting updates.

4. OBJECTIVES

- I. To trace the trajectory of India's Gender Budget, in absolute size and as a share of the Union Budget, from 2005-06 to 2026-27.
- II. To examine how the internal composition of the Gender Budget has shifted across Part A (women-specific), Part B (pro-women) and, since 2024-25, Part C.
- III. To evaluate whether the recent growth in reported Gender Budget allocations reflects a real expansion of resources committed to women's welfare or is largely a change in classification.

4. ANALYTICAL FRAMEWORK

The study employs a combination of descriptive and quantitative analytical techniques to examine the evolution of India's Gender Budget. These include:

- **Trend Analysis** to evaluate changes in the magnitude and proportion of Gender Budget allocations over time.
- **Growth Rate Analysis** to measure annual changes in budget allocations.
- **Compound Annual Growth Rate (CAGR)** to assess long-term growth in Gender Budget expenditure relative to overall Union expenditure.
- **Percentage and Ratio Analysis** to examine the changing composition of Parts A, B, and C within the Gender Budget framework.
- **Comparative Analysis** to compare the pre-2021 and post-2021 periods, thereby identifying the effects of policy reforms, scheme reclassification, and the introduction of Part C reporting.
- **Policy Analysis** to interpret empirical findings in the context of India's gender-responsive budgeting framework and international principles of gender budgeting.

5. RESEARCH METHODOLOGY

1) **Research Design:** The study adopts a descriptive and analytical research design to examine the evolution and effectiveness of gender-responsive budgeting in India. The descriptive component documents the long-term trends, growth patterns, and structural changes in the Gender Budget Statement (GBS), while the analytical component critically evaluates whether the observed increase in gender-budget allocations represents a genuine expansion of fiscal commitment towards women's empowerment or primarily reflects modifications in budget classification and reporting practices.

2) **Nature and Sources of Data:** The study is based exclusively on secondary data collected from authentic and authoritative sources. The principal dataset comprises the Gender Budget Statements (Statement 13 of the Expenditure Profile) published annually by the Ministry of Finance, Government of India, covering the period from 2005–06 to 2026–27. Additional data and policy information were obtained from Union Budget documents, publications of the Ministry of Women and Child Development, Press Information Bureau (PIB) releases, Economic Surveys, government reports, and

peer-reviewed academic literature. These sources provide consistent, credible, and comprehensive information for evaluating the evolution of gender-responsive budgeting in India.

3) **Variables of the Study:** The analysis focuses on the following variables:

- Total Gender Budget allocation (₹ crore).
- Gender Budget as a percentage of total Union expenditure.
- Annual growth rate of Gender Budget allocations.
- Composition of the Gender Budget under Part A (Women-Specific Schemes), Part B (Pro-Women Schemes), and Part C (Schemes with less than 30% benefits accruing to women).
- Institutional expansion measured by the number of ministries, departments, and Union Territories reporting gender-budget allocations.

4) **Limitations of the Study:** The study relies entirely on secondary data and evaluates budgetary allocations rather than actual expenditure utilization or programme outcomes. Consequently, it does not measure the direct socio-economic impact of gender-budget interventions on women's welfare. Furthermore, the analysis is confined to the Union Government and does not incorporate State Government gender budgets, which may exhibit regional variations in implementation and effectiveness.

5) **Data Reliability and Validity:** Reliability is ensured through the exclusive use of official Government of India publications prepared using standardized budgetary procedures. The validity of the study is strengthened through cross-verification of data across multiple government publications, policy documents and scholarly literature. The use of authenticated longitudinal data minimizes measurement inconsistencies and enhances the credibility and reproducibility of the research findings. It evaluates fiscal trends, reporting reforms and budget classifications while assessing their implications for gender-responsive public finance and women's empowerment.

6. DATA ANALYSIS & INTERPRETATION

6.1 The Rationale for Gender Budgeting and India's Institutional Trajectory

The gender budgeting approach assists identify how spending affects women and men differently and makes the case for a fairer allocation of resources. (Gender Budgeting Handbook, n.d.) In India, this program obtained considerable momentum during the Ninth Plan from 1997 to 2002. The introduction of the Women Component Plan required at least 30 percent of funds and beneficiaries in women-focused sectors to be allocated to women (Women Component Planning: A Strategy for Gender Equity in India's Development, 2026). The formulation of the government's comprehensive gender budgeting led to a 2005 directive requiring each ministry to establish a Gender Budgeting Cell. (Dhawan, 2007). Since 2005-06, the Gender Budget Statement has been published alongside the Union Budget each year. Initially, it was divided into Part A, which included schemes solely for women, and Part B, which included schemes ensuring women, received at least 30 percent of the benefits. From 2024-25, Part C was introduced to cover schemes that fell below the 30 percent threshold.

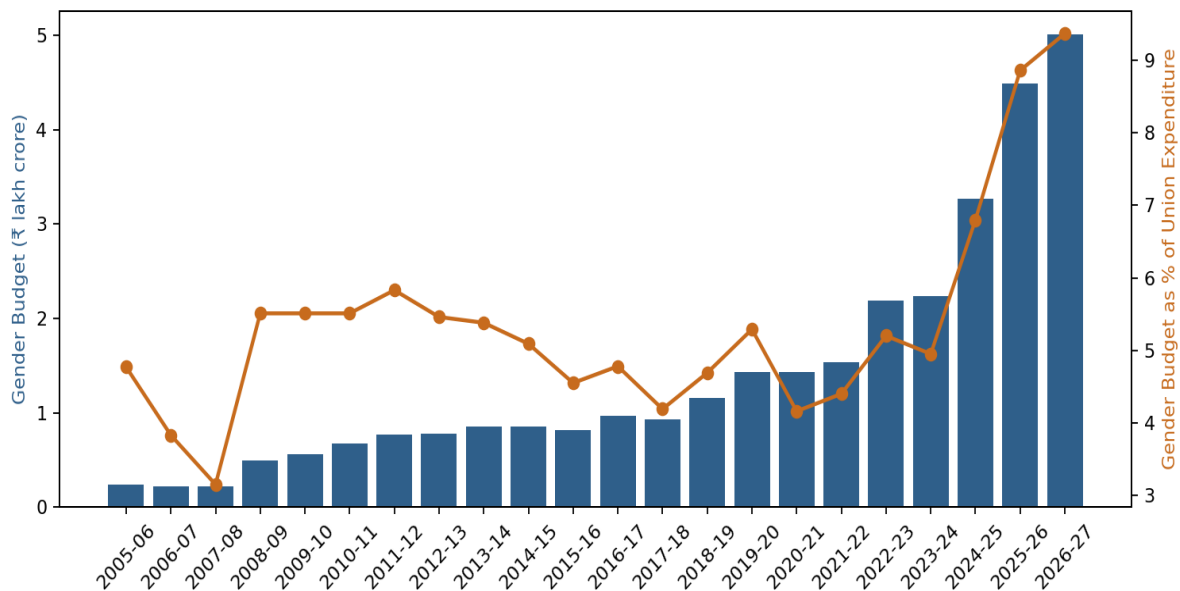
6.2 The Size of India's Gender Budget, 2005-06 to 2026-27

Table 1 sets out the Gender Budget alongside its share of total Union expenditure across the full 22-year period covered by this study. Over the first sixteen years of the series, its share of total Union expenditure remained within a fairly narrow band of roughly 3.15 to 5.83 percent, a pattern broadly consistent with earlier assessments for the period up to 2020-21. From 2021-22, that band was decisively broken: the share climbed from 4.40 percent in that year to 6.80 percent by 2024-25, 8.86 percent by 2025-26, and a series high of 9.37 percent in 2026-27. Over the full 2005-06 to 2026-27 span, the Gender Budget grew at a Compound Annual Growth Rate of approximately 15.51 percent, well above the 12.58 percent CAGR recorded for the shorter 2005-06 to 2020-21 window, and comfortably ahead of the roughly 11.86 percent CAGR of total Union expenditure over the same full period — clear evidence of an acceleration concentrated in the post-COVID-19 years (Gender Budget 2026-27) (Gender Budgeting in the Post-Pandemic Period: An Analysis in the Context of Health and Safety of Women in India, 2025).

Table 1: Gender Budget of India as a Percentage of the Union Budget, 2005-06 to 2026-27

Year	Gender Budget (₹ crore)	Growth (%)	Total Expenditure (₹ crore, implied)	Growth (%)	GB as % of Total Expenditure
2005-06	24,241	—	5,08,197	—	4.77
2006-07	22,251	-8.21	5,80,966	14.32	3.83
2007-08	22,348	0.44	7,09,460	22.12	3.15
2008-09	49,623	122.05	9,00,599	26.94	5.51
2009-10	56,294	13.44	10,21,670	13.44	5.51
2010-11	67,077	19.15	12,17,368	19.15	5.51
2011-12	76,946	14.71	13,19,828	8.42	5.83
2012-13	78,135	1.55	14,31,044	8.43	5.46
2013-14	85,495	9.42	15,89,126	11.05	5.38
2014-15	85,513	0.02	16,80,020	5.72	5.09
2015-16	81,249	-4.99	17,85,692	6.29	4.55
2016-17	96,332	18.56	20,15,314	12.86	4.78
2017-18	92,884	-3.58	22,16,802	10.00	4.19
2018-19	1,15,207	24.03	24,56,439	10.81	4.69
2019-20	1,42,813	23.96	26,99,679	9.90	5.29
2020-21	1,43,462	0.45	34,48,606	27.74	4.16
2021-22	1,53,326	6.88	34,84,682	1.05	4.40
2022-23	2,18,486	42.50	42,01,654	20.57	5.20
2023-24	2,23,220	2.17	45,09,495	7.33	4.95
2024-25	3,27,000	46.49	48,08,824	6.64	6.80
2025-26	4,49,000	37.31	50,67,720	5.38	8.86
2026-27	5,01,000	11.58	53,46,852	5.51	9.37
CAGR	15.51%			11.86%	

Source: Compiled from Union Budget documents (Statement 13, Expenditure Profile), 2005-06 to 2026-27.

**Figure 1: Growth of India's gender Budget, 2005-06 to 2026-27**

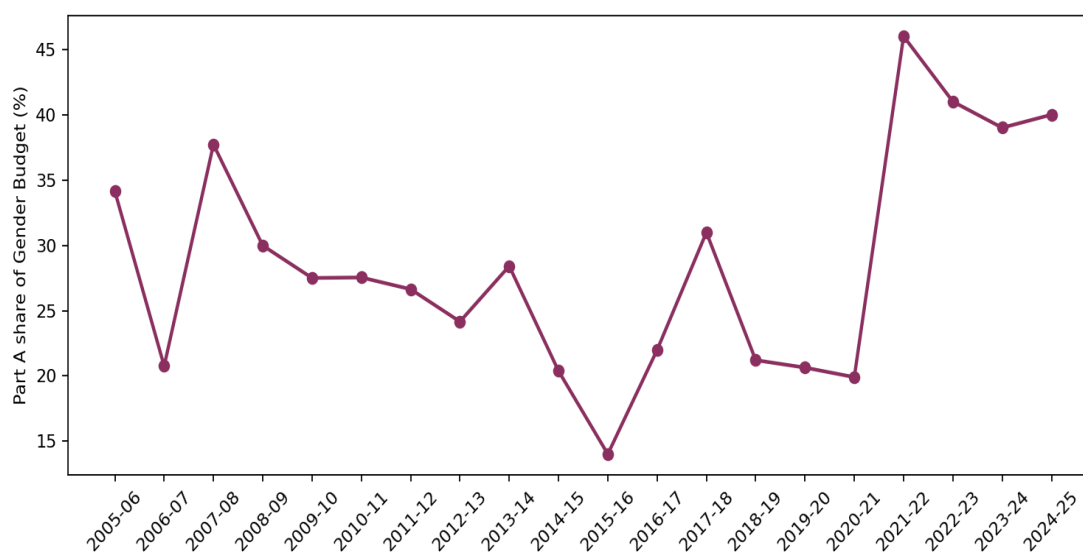
6.3 Women-Specific (Part A) Allocations

Table 2 follows Part A — expenditure on schemes reserved wholly for women — both as a proportion of the Gender Budget and of overall Union expenditure. The most plausible reading of the 2021-2024 surge in Part A is that it is a reclassification effect — specifically, the shift of the Pradhan Mantri Awas Yojana (both rural and urban) from Part B into Part A on the grounds that the resulting houses are typically registered in a woman's name — rather than a genuine expansion of fiscal commitment to schemes designed exclusively for women (Gender Budget, 2024) (Francis & Varghese, 2024).

Table 2: Women-Specific (Part A) Expenditure as a Percentage of Total Gender Budget and Total Expenditure

Year	Women-Specific Exp. (₹ crore)	Growth (%)	% of Total Gender Budget	% of Total Expenditure
2005-06	8,273	—	34.13	1.63
2006-07	4,619	-44.17	20.76	0.80
2007-08	8,430	82.51	37.72	1.19
2008-09	14,877	76.48	29.98	1.65
2009-10	15,481	4.06	27.50	1.52
2010-11	18,473	19.33	27.54	1.52
2011-12	20,498	10.96	26.64	1.55
2012-13	18,877	-7.91	24.16	1.32
2013-14	24,289	28.67	28.41	1.53
2014-15	17,428	-28.25	20.38	1.04
2015-16	11,391	-34.64	14.02	0.64
2016-17	21,183	85.96	21.99	1.05
2017-18	28,785	35.89	30.99	1.30
2018-19	24,435	-15.11	21.21	0.99
2019-20	29,477	20.63	20.64	1.09
2020-21	28,563	-3.10	19.91	0.83
2021-22	70,530	146.93	46.00	2.02
2022-23	89,579	27.01	41.00	2.13
2023-24	87,056	-2.82	39.00	1.93
2024-25	1,30,800	50.25	40.00	2.72

Source: Compiled from Union Budget documents (Statement 13, Expenditure Profile).

**Figure 2: Women-Specific (Part A) Allocation as a share of Gender Budget**

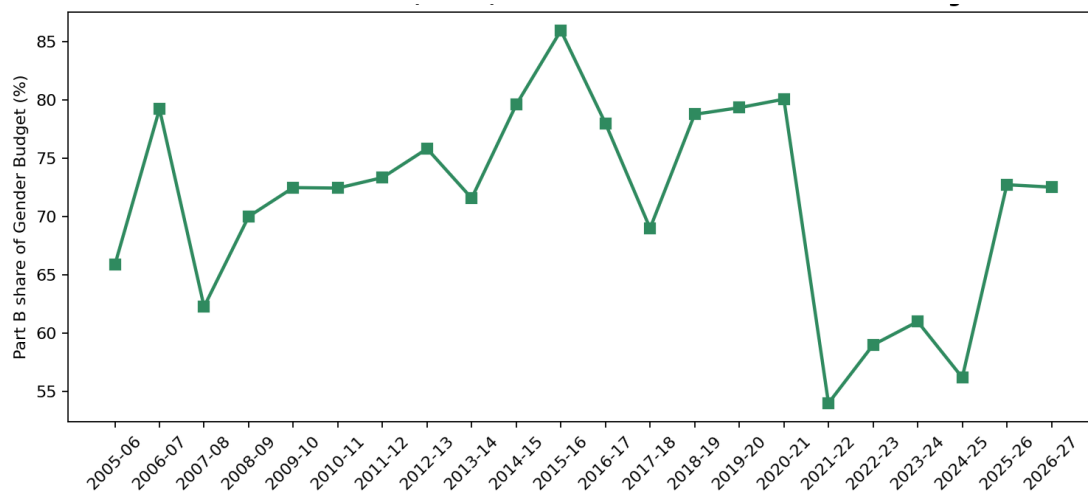
6.4 Pro-Women (Part B) Allocations

Part B — schemes that direct at least 30 percent of benefits to women — has remained the single largest component of the Gender Budget across almost the entire series (Table 3). Its share dipped to about 54 percent in 2021-22, mirroring that year's spike in Part A, but climbed back above 70 percent by 2025-26 and 2026-27 as the effect of the PMAY reclassification faded relative to the overall growth of the Gender Budget, with Part C now absorbing a modest residual share of lower-intensity schemes that were previously counted within Part B (Francis, 2025) (Ganguly, 2026).

Table 3: Pro-Women (Part B) Expenditure as a Percentage of Total Gender Budget and Total Expenditure

Year	Pro-Women Exp. (₹ crore)	Growth (%)	% of Total Gender Budget	% of Total Expenditure
2005-06	15,968	—	65.87	3.14
2006-07	17,632	10.42	79.24	3.03
2007-08	13,918	-21.06	62.28	1.96
2008-09	34,746	149.65	70.02	3.86
2009-10	40,813	17.46	72.50	3.99
2010-11	48,604	19.09	72.46	3.99
2011-12	56,448	16.14	73.36	4.28
2012-13	59,258	4.98	75.84	4.14
2013-14	61,206	3.29	71.59	3.85
2014-15	68,085	11.24	79.62	4.05
2015-16	69,858	2.60	85.98	3.91
2016-17	75,149	7.57	78.01	3.73
2017-18	64,099	-14.70	69.01	2.89
2018-19	90,772	41.61	78.79	3.70
2019-20	1,13,336	24.86	79.36	4.20
2020-21	1,14,899	1.38	80.09	3.33
2021-22	82,796	-27.94	54.00	2.38
2022-23	1,28,907	55.69	59.00	3.07
2023-24	1,36,164	5.63	61.00	3.02
2024-25	1,83,774	34.97	56.20	3.82
2025-26	3,26,648	77.74	72.75	6.45
2026-27	3,63,425	11.26	72.54	6.80
CAGR	16.05%			

Source: Compiled from Union Budget documents (Statement 13, Expenditure Profile).

**Figure 3: Pro-Women (Part B) allocation as a share of Gender Budget**

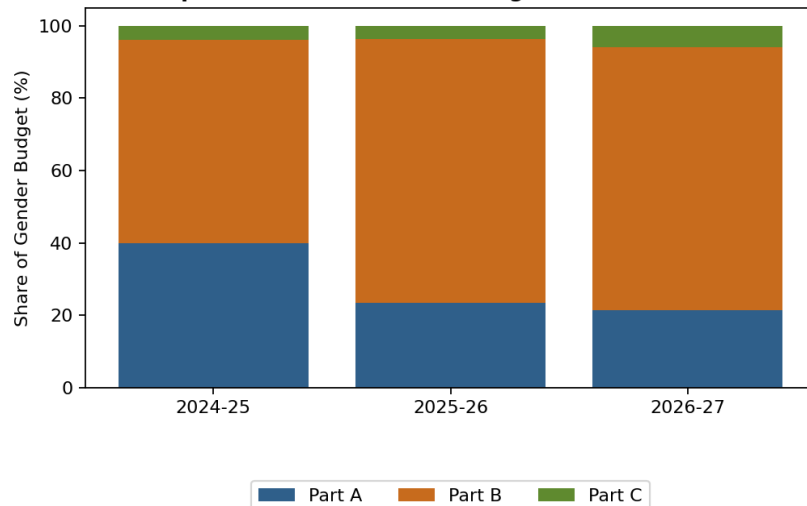
6.5 The Three-Way Composition of the Gender Budget: Parts A, B and C

Table 4 and the accompanying chart set out the full three-part composition of the Gender Budget from 2024-25, the year in which Part C — capturing schemes such as PM-KISAN that direct less than 30 percent of benefits to women — first entered the reporting framework. Because Part C had no counterpart before 2024-25, the Part A and Part B shares reported from that year onward are not strictly comparable with the earlier two-part classification.

Table 4: Composition of the Gender Budget Statement, FY 2024-25 to FY 2026-27

Year	Part A (%)	Part B (%)	Part C (%)
2024-25	40.00	56.20	3.80
2025-26	23.50	72.75	3.75
2026-27	21.50	72.54	5.95

Source: Union Budget documents, 2024-25 to 2026-27.

**Figure 4: Composition of the Gender Budget Statement, FY 2024-25 to FY 2026-27**

6.6 Reassessing India's Gender-Budgeting Approach

Debbie Budlender's widely cited five-step framework for gender budgeting — assessing how gender-responsive a policy is, analysing the socio-economic position of women relative to men, judging whether allocations are adequate, tracking how funds are actually spent and services delivered, and finally measuring outcomes — continues to offer a useful benchmark against which to judge how far India's Gender Budget Statement has travelled (Gender Budgeting: Addressing Gender Inequality Through Fiscal Policies, 2025) (Budlender, Elson, Hewitt & Mukhopadhyay, 2002). Measured against that yardstick, India has built considerable strength in the first step — classifying and reporting allocations — but the evidence reviewed here suggests that the later steps, particularly tracking actual expenditure against reported allocations and measuring outcomes for women, remain comparatively underdeveloped. (Nair & Moolakkattu, 2018).

7. FINDINGS

India's Gender Budget has grown markedly, from ₹24,241 crore (4.77 percent of total Union expenditure) in 2005-06 to a projected ₹5, 01,000 crore (9.37 percent of total Union expenditure) in 2026-27. Almost all of this relative increase is concentrated in the last five years, during which the share allocated to gender-related initiatives has more than doubled; across the preceding sixteen years, by contrast, that share stayed largely within a 4 to 6 percent band (Francis & Varghese, 2024). Part B has remained the largest single component of the Gender Budget across most of the years studied. With Part C's introduction in 2024-25, a modest but rising share of the Gender Budget — projected at 5.95 percent by 2026-27 — now covers schemes in which women receive less than 30 percent of benefits, expenditure that earlier fell outside the Gender Budget altogether. The number of ministries, departments, and Union Territories reporting gender-disaggregated allocations has grown substantially, from 9 in 2005-06 to 53 ministries and departments plus five Union Territories by 2026-27, indicating that part of the Gender Budget's growth shows a widening institutional footprint rather than a deeper commitment from ministries that were already reporting (Gender Budgeting, 2017) (Gender Budget Statement 2026–27 Explained: ₹5.01 Lakh Crore for Women and Girls - Change in Content, 2026) (Ganguly, 2026).

8. SUGGESTIONS

1. Reclassification decisions — such as the movement of PMAY between Part A and Part B — should be accompanied by explicit methodological notes within the Gender Budget Statement itself, so that changes in the headline numbers can be separated from changes in underlying resource commitments.
2. Gender budgeting in India would benefit from moving further away from an ex-post reporting exercise and toward the purposive, need-based planning set out in Budlender's five-step methodology, strengthening the link between reported allocations and quantifiable impacts for women.
3. State-level Gender Budget Statements, including Kerala's, should be brought into closer coordination with the Union's evolving Part A/B/C framework, to allow more meaningful comparison of gender-budgeting practice across levels of government.

9. CONCLUSION

Two decades of gender-responsive budgeting in India show a more complex reality than the headline numbers indicate. The Gender Budget Statement has, for the first time, surpassed ₹5 lakh crore and now represents over 9 percent of total Union spending for 2026-27. However, this growth demonstrates significant changes due to the reclassification of large infrastructure programs and the introduction of Part C reporting starting in 2024-25. These changes affect how spending is counted and labeled rather than, in every case, how much is actually allocated for women. This does not lessen the Gender Budget Statement's importance as a tool for monitoring by policymakers, civil society, and women's rights advocates. Still, it suggests that we should interpret the recent rise in the headline figures carefully. Methodological transparency is necessary to distinguish between real gains and accounting changes.

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