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ANALYSIS OF THE GENDER BUDGETING IN INDIA

Teeshaa Thanki

A budget is supposed to be gender-neutral. Money, after all, does not have a sex. But money spent on a road that only men use to reach a market, or withheld from a crèche that would let a woman join the workforce, is never neutral in its effect. Gender budgeting exists because governments eventually accepted that premise. Whether accepting it has changed very much is a different question.

FROM A STATEMENT TO A PROMISE

India introduced Gender Budgeting in the Union Budget of 2005–06 through Statement 13, marking an important shift in how public expenditure was examined. The logic behind it was simple enough: government spending looks neutral on a balance sheet, but it rarely lands on men and women in the same way. Gender budgeting was meant to catch that gap — to trace how policies, allocations and everyday public expenditure actually affect women.

The Gender Budget Statement isn't a separate pot of money set aside for women. It's a statement folded into the Union Budget that flags which allocations, across which ministries and schemes, are meant to benefit them — an attempt to make the gendered consequences of ordinary spending visible instead of buried.

That statement has grown considerably. The Union Government put ₹5,00,878.73 crore into the Gender Budget for 2026–27, up from ₹4,49,028.68 crore the year before¹ — roughly an 11.55% jump. The Gender Budget's share of total Union expenditure has also risen from 8.86% in 2025–26 to 9.37% in 2026–27.²

The figures indicate a growing fiscal commitment — though the size of an allocation does not, by itself, establish whether the intended beneficiaries have received the promised support.

Since the FY2024–25 Budget, the statement has included a third category, Part C, capturing schemes with less than 30% allocation for women. The inclusion attempts to record the wider gender footprint of spending that previously escaped the statement entirely.³

For 2026–27, Part A accounts for ₹1,07,688.42 crore, or 21.50% of the total Gender Budget. Part B accounts for ₹3,63,412.37 crore, or 72.54%, while Part C accounts for ₹29,777.94 crore, or 5.95%.¹

The expansion is significant. Yet a wider statement is not necessarily a more effective one. A government can identify expenditure as gender-responsive without establishing whether that expenditure has improved women's access to education, healthcare, employment, safety or economic independence.

The Gender Budget Statement records the government's intention. Whether that intention becomes a measurable improvement in women's lives remains a separate question.

WHAT THE CONSTITUTION ASKS FOR

Gender budgeting does not exist in a constitutional vacuum. Its underlying purpose is connected to the Constitution's commitment to equality, dignity and substantive justice.

Article 14 guarantees equality before the law and equal protection of the laws. Article 15(1) bars discrimination on grounds that include sex, and Article 15(3) goes a step further, letting the State make special provisions for women and children — a recognition that treating everyone exactly alike doesn't erase disadvantages that already exist.

Article 16 promises equality of opportunity in public employment, and Article 21's protection of life and personal liberty has, over the decades, been read by the Supreme Court to include something more: the right to actually live with dignity.⁴

The Directive Principles push the same point further. Article 39(a) asks the State to secure an adequate livelihood for men and women alike, Article 39(d) calls for equal pay for equal work, and Article 42 requires the State to make provision for securing just and humane conditions of work and maternity relief.

Together, these provisions establish a constitutional framework within which public expenditure affecting women must be understood.⁵

None of this makes the Gender Budget Statement an independently enforceable constitutional right. The Constitution does not prescribe a particular percentage of Union expenditure that must be allocated to women, nor does it mandate a specific format for gender budgeting. Article 37 says as much directly: the Directive Principles "shall not be enforceable by any court," which on its face would seem to put a Mission Shakti funding cut beyond judicial reach entirely.

That non-justiciability, though, is not absolute. Article 21 has been read expansively enough — as Maneka Gandhi itself signals — that courts assessing a dignity claim have, in other contexts, looked to the Directive Principles to give that guarantee content. A Revised Estimate cut that leaves a scheme underfunded is still a budgeting choice a court has no direct route to compel or reverse through the Gender Budget Statement itself; there is no provision here that a petitioner could point to and say it has been violated. But it is not necessarily irrelevant either, if the underfunding can be shown to touch the kind of dignified-life claim Article 21 already protects. That gap — between a right courts will enforce and a statement no court will enforce — is precisely why the parliamentary and public scrutiny

discussed later in this analysis has to do work the Constitution itself cannot.

Its significance is therefore institutional rather than adjudicable. Gender budgeting is one mechanism through which the State can translate constitutional commitments into fiscal priorities and public programmes, not a right any individual can enforce against the State directly.

The relevant test, then, is not whether the government can point to a statement showing money allocated to women. It is whether that money, once allocated, still moves by the time it leaves the statement and reaches a beneficiary. That question does not have a constitutional answer — it has a fiscal one, and it starts with what happens to a Budget Estimate by the time it becomes a Revised Estimate.

THE GAP THAT DOESN'T SHOW UP IN THE STATEMENT

The government's own figures reveal the difference between a budget announcement and the resources ultimately provided.

For FY2025–26, the Budget Estimate for the entire Gender Budget was ₹4,49,028.68 crore. By the Revised Estimate stage, the amount had fallen to ₹3,97,884.98 crore, a reduction of approximately 11.4%.⁶

The position is particularly striking in Part A, which covers schemes with 100% allocation for women. Its Budget Estimate of ₹1,02,274.89 crore was reduced to ₹72,117.37 crore at the Revised Estimate stage, a reduction of nearly 30%.⁷

Mission Shakti, a flagship programme concerned with women's safety, security and empowerment, saw its allocation reduced from ₹3,150 crore to ₹2,000 crore, a reduction of approximately 36.5%.⁸

What these figures establish is that the initial Budget Estimates were substantially revised downward before the end of the financial year. They raise questions about the reliability of initial commitments, but the extent of any gap between revised allocations and actual expenditure can only be established by examining the final expenditure figures, which this analysis does not have. Revised Estimates are not final actual expenditure, and treating the two as interchangeable would overstate what this data can show.

The problem is not new. Parliamentary scrutiny of the Ministry of Women and Child Development's expenditure for 2019–20 recorded substantial shortfalls in several schemes. As of January 31, 2020, expenditure against Budget Estimates stood at 32.6% for POSHAN, 33% for the Scheme for Adolescent Girls, 9.4% for Mahila Shakti Kendra, 8.7% for Swadhar Greh and 5.4% for the Mahila Police Volunteer scheme.⁹

These figures relate to a particular financial year and a particular point in time. They should not be treated as evidence of current expenditure performance. A more recent review by PRS Legislative Research of the Ministry's 2023–24 Demand for Grants recorded continuing gaps between Budget Estimates and utilisation, suggesting the pattern identified in 2019–20 had not been fully resolved in the years that followed.¹⁰ They do, however, illustrate the longstanding concern that allocations and implementation may diverge.

A budget can announce funding for women's welfare, but a scheme that lacks sufficient implementation, institutional capacity or timely expenditure cannot deliver its intended benefits.

This is where the Gender Budget Statement reaches its institutional limit. It tells us what the government proposes to spend and, through revised and actual expenditure figures, what resources were ultimately provided or spent. It does not automatically tell us whether women received the services, opportunities or protection that the expenditure was meant to secure.

None of these figures resolve into much on their own. An allocation, a revised estimate and a growing headline budget are each just a number until something on the other side — a service delivered, an opportunity opened, a life measurably changed — confirms what the number was supposed to buy.

WHO COUNTS AS BENEFITED?

The classification of expenditure under the Gender Budget Statement points to a further problem: who is actually counted as a beneficiary?

The statement divides schemes into categories according to the proportion of their allocation intended for women. Part A covers schemes with 100% allocation for women, while Part B covers schemes where 30% to 99% of the allocation is intended for women. Part C records schemes with less than 30% allocation for women.

This structure provides a useful method of identifying expenditure, but it depends entirely on how ministries classify schemes and calculate the proportion of benefits reaching women. A 2024 review of gender budgeting formats and methodologies across the Union and several Indian states found considerable variation in how governments calculate and justify the proportion of a scheme's benefit attributed to women, pointing to the absence of any uniform classification standard.¹¹

A scheme may be described as gender-responsive because women are eligible to receive its benefits. It says nothing about whether women can actually access those benefits, whether the allocation addresses their specific needs, or whether the programme narrows existing inequalities.

For instance, expenditure on infrastructure or general welfare may benefit women alongside other sections of the population. Such expenditure can have important gender-related effects, but the mere presence of women among the beneficiaries does not establish the extent of those effects.

The distinction between eligibility and effective access is particularly important for women facing economic, social or geographical barriers. A scheme may exist on paper while remaining inaccessible to the women it is intended to serve.

The question becomes even more complicated when gender is understood beyond a strictly binary framework.

Transgender persons have historically faced barriers in accessing education, employment, healthcare and public services. Their exclusion from meaningful fiscal

visibility calls into question whether gender-responsive budgeting reflects the diversity of those affected by gender-based disadvantage.¹²

In *National Legal Services Authority v. Union of India*, the Supreme Court recognised the constitutional rights of transgender persons and affirmed the importance of equality, dignity and recognition of gender identity.¹³ The judgment provides an important constitutional context for discussions on inclusion. It does not, however, specifically mandate the creation of a separate category within the Gender Budget Statement.

The issue is therefore one of fiscal visibility and policy design. A gender-responsive framework should be capable of identifying the needs of groups facing gender-based disadvantage without assuming that all such needs are identical.

The Gender Budget Statement has expanded its classification system over time. The next challenge is ensuring that the categories reflect not merely the existence of expenditure, but also the people who receive its benefits and those who remain excluded.

WHO IS ANSWERABLE, AND TO WHOM

The effectiveness of gender budgeting depends not only on the Ministry of Women and Child Development but also on the ministries and departments responsible for implementing individual schemes.

The Gender Budget Statement is prepared through the participation of multiple ministries and departments. In 2026–27, 53 Ministries and Departments and five Union Territories reported allocations under the statement, compared with 49 Ministries and Departments and five Union Territories in the previous year.²

This broad participation reflects the understanding that gender equality cannot be achieved through one ministry alone. Expenditure on transport, education, healthcare, housing, employment and infrastructure can all affect women's opportunities and access to public services — yet responsibility spread this widely across institutions can also make accountability difficult to establish.

When allocations are reported by different ministries, the quality of classification, implementation and reporting becomes dependent on the administrative capacity of each institution. Without consistent standards and some way of judging outcomes, the statement ends up being a pile of departmental claims stacked next to each other — not a real account of what gender-responsive spending has achieved.

The issue is not simply whether a ministry has reported an allocation. It is whether the ministry can demonstrate what the expenditure achieved.

Parliamentary scrutiny, transparent reporting and independent evaluation are essential to that process. Budgetary figures should be accompanied by information on actual expenditure, scheme implementation and measurable outcomes. In practice, this could take the form of a standing requirement that the Ministry of Women and Child Development, as nodal ministry, table an annual utilisation note alongside the Gender Budget Statement, summarising how each reporting ministry's

Budget Estimate compares with its Revised Estimate and, once available, actual expenditure — with material variances explained rather than merely disclosed.

Accountability must also extend to the quality of the data. If a scheme is classified as benefiting women, the basis for that classification should be clear. If a ministry reports a significant allocation, it should be possible to examine how the amount was calculated and what evidence supports the reported benefits. The Department-related Parliamentary Standing Committee that already reviews the Ministry's Demands for Grants each year is a natural forum for this kind of scrutiny; its recurring findings on scheme-level shortfalls suggest it currently receives allocation figures without a matching account of outcomes.

Without such scrutiny, the Gender Budget Statement can establish fiscal visibility without establishing fiscal accountability.

WHAT WOULD MAKE THE STATEMENT MEAN SOMETHING

The Gender Budget Statement has become a regular feature of India's Union Budget. Its continued expansion shows that gender-responsive expenditure has found a place in fiscal policy.

What the framework needs now is less about announcing numbers and more about checking what those numbers actually did.

One place to start is outcome-based reporting: ministries should publish accessible information linking allocations and actual expenditure to measurable results, including access to healthcare, education, employment opportunities, safety and social protection. The Ministry of Women and Child Development, as nodal ministry, is best placed to prescribe a common reporting template that other ministries' Gender Budget Cells would follow.

Alongside this, Budget Estimates, Revised Estimates and actual expenditure should be examined together, ideally by the Standing Committee at the time it reviews each Ministry's Demands for Grants. Large reductions between estimates should be accompanied by explanations that allow Parliament and the public to understand whether the changes resulted from implementation delays, administrative constraints, revised programme requirements or other factors.

There's also the question of classification. Ministries should explain the basis on which expenditure is included in the Gender Budget Statement, particularly where programmes serve the general population but report a gender-related component.

Consultation matters too. Gender-responsive budgeting should incorporate meaningful consultation with the communities affected by public expenditure. Women are not a single, uniform category. Their experiences vary according to income, location, disability, caste and other social and economic circumstances. A budgeting framework that does not account for these differences risks overlooking those who face the greatest barriers.

Last, the framework should improve its visibility of transgender persons and other groups facing gender-based disadvantage. This requires better data, careful policy

design and an approach that recognises constitutional equality without treating distinct experiences as interchangeable.

These reforms would not require the Gender Budget Statement to become a separate budget. They would require it to become a more transparent and accountable method of evaluating the gender-related consequences of public expenditure.

The purpose of gender budgeting is not merely to establish how much money is marked for women. It is to examine whether public resources are distributed and implemented in ways that address structural disadvantage and advance substantive equality.

CONCLUSION

India's Gender Budget Statement represents an important institutional recognition that public expenditure is not gender-neutral in its effects. Its expansion from a reporting mechanism into a broader framework covering multiple ministries and categories of expenditure reflects a growing commitment to gender-responsive fiscal policy — commitment that, as the Revised Estimate figures show, is not the same thing as implementation.

₹5.01 lakh crore is a large number to put in a budget speech. Whether it means anything will depend on something the speech can't capture — whether that money actually reaches women as accessible services, real economic opportunities, institutional protection, and improvements they can feel in their own lives.

The Constitution promises equality and dignity. The Gender Budget Statement is one instrument through which the State attempts to give those promises financial expression. It cannot substitute for effective implementation, transparent accountability or meaningful evaluation.

A bigger Gender Budget is not, by itself, evidence of a fairer country.

The Gender Budget Statement records intention. The lives it changes, or fails to change, will ultimately determine its significance.

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