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Outcomes**

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# Reimagining Gender Budgeting Framework in India: Linking Fiscal Outlays and Gendered Outcomes

**N R Bhanumurthy, Bhabesh Hazarika and Aritri Chakravarty**

## **Abstract**

*This paper relooks at the present Gender Budgeting framework in India. After two decades of implementing Gender Budgeting in India, this paper argues for relooking at the existing framework. With the help of an analytical framework the paper suggests that there is a need for Input-Output-Outcome framework that links fiscal outlays to gender gaps. It suggests that with the current framework strongly establishing institutional foundation through a well-defined Gender Budget Statement, Gender Budget Cells, and sustained political recognition of gender inequality as a fiscal and developmental concern, there is a need to make the whole gender budgeting process a dynamic one with feedback loop from gender gaps. The paper also provides empirical support with the help of a survey on Pradhan Mantri Awaas Yojana-Grameen (PMAY-G) beneficiaries and argues that the outcomes of the schemes that are included in the gender budgeting is at best an output from the gender inequality perspective. Further the paper argues that allocations under gender budget statement is at best a necessary but not a sufficient intervention to address gender gaps. There is a need for complimentary policy interventions to improve gender outcomes. Some of the complimentary policies that are suggested in this study, based on a primary survey, are providing skills, improving financial access as well as policies that improve mobility. At the end the paper suggests three pathways through which the whole gender budgeting framework could be made effective.*

**Keywords:** Gender Budgeting, Gender Gaps, PMAY-G, India

**JEL Codes:** H00, J16, H61

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## **CONCEPTUAL FOUNDATIONS**

Gender Budgeting (GB), or Gender Responsive Budgeting (GRB), represents a framework for integrating a gender lens into fiscal policy decisions, ensuring that the budget, traditionally considered gender-neutral, reflects the differential needs, constraints, and lived realities of women, men, girls, and boys. It focuses on assessing how allocations and public programs affect gender equity outcomes and how fiscal policy can correct the structural disadvantages women face. Contrary to the common understanding that GB is a separate budget for women, it is instead a methodological approach that embeds gender considerations into every stage of the budget cycle: planning, formulation, allocation, implementation, monitoring, and evaluation.

Gender budgeting exercise emerged globally in the 1980s and 1990s as part of the broader movement toward gender mainstreaming. Australia is widely recognized as the pioneer, introducing one of the earliest gender budget initiatives in 1984. This was soon followed by Austria, South Africa, Rwanda, and the United Kingdom adopting gender budgeting practices each with varying degrees of institutional mechanisms. The global rationale for gender budgeting is deeply tied to various international development frameworks: the Beijing Platform for Action (1995), the Millennium Development Goals (2000), and later the Sustainable Development Goals (2015), particularly SDG 5 on gender equality. Multilateral institutions such as UN Women, UNDP, OECD, and IMF have since articulated formal guidelines, tools, and audit mechanisms for evaluating the gender-responsiveness of fiscal policy.

## **EVOLUTION OF GENDER BUDGETING IN INDIA**

India's movement toward gender budgeting predates the 2005 introduction of the Gender Budget Statement (GBS). The groundwork was laid in the 1980s and 1990s through (i) the Committee on the Status of Women in India (1974), (ii) Women Component Plans (WCPs) in Five-Year Plans beginning with the Ninth Plan, and (iii) National Policy for the Empowerment of Women (2001). Following the report of an Expert Group constituted by the Ministry of Finance, basic institutional architecture and Gender Budget Cells (GBCs) across all ministries were established (MoF, 2004).

Formal adoption came in Budget 2005–06, following which the Gender Budget Statement (Statement 13) was introduced by classifying various women-focused schemes into two parts:

- Part A: 100 per cent women-specific schemes
- Part B: Schemes with 30–99 per cent benefits to women

This was a major administrative milestone. Since then, the number of reporting entities has expanded substantially—from 9 ministries in 2005–06 to 49 ministries/departments and 5 Union Territories in 2025–26 (BE) and allocations have grown from ₹14,379 crores in 2005–06 to ₹4.49 lakh crore in 2025–26 (BE) (it was ₹5.01 lakh crore in 2026–27 (BE)). Despite this expanded coverage and rising outlays, the practice has largely remained allocation-centric, with limited emphasis on outcomes, gender-disaggregated data generation, or systematic evaluation.

In the 2025–26 Union Budget, the GBS underwent a significant structural revision with the introduction of a new Part C category<sup>1</sup>.

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<sup>1</sup> Hazarika et al (2024)

Defined as “Pro-Women components constituting less than 30 per cent of a scheme’s provision”, Part C captures gender-responsive elements embedded within broader, gender-neutral programmes that had previously been excluded from the gender budget due to the 30 per cent threshold. The rationale behind this inclusion is two-fold. First, many large public programmes—especially in infrastructure, rural development, livelihoods, skills, and urban services—generate substantial gender-differentiated benefits even when women constitute less than one-third of direct beneficiaries. These programmes were systematically under-represented in the earlier two-part structure. Second, incorporating such components acknowledges that gender responsiveness is not restricted to targeted schemes as many mainstream programmes often influence women’s access, opportunities, and well-being in meaningful ways<sup>2</sup>.

The addition of Part C is therefore expected to further increase the total allocation reported under gender budgeting, as it brings into the GBS a set of large, multi-dimensional schemes whose gender-responsive components were invisible in earlier classifications. It marks a step toward more comprehensive fiscal reporting, though its effectiveness will ultimately depend on whether it is accompanied by stronger outcome measurement and clearer methodologies for identifying and valuing pro-women components within mainstream expenditure. However, with all these developments, gender budgeting in India today remains more of a classificatory tool than a gender-transformative instrument. Gender budgeting exercise has gradually been implemented across India’s federal landscape over the past two decades, beginning with early adopters such as Odisha, Tripura, Karnataka, Gujarat, West Bengal and

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<sup>2</sup> Jal Jeevan Mission, which is one of the most gender-sensitive schemes and was introduced in 2019, was included under gender budgeting only in 2024-25 Union Budget.

the UT of Lakshadweep in 2005–06. Over time, several other states—including Madhya Pradesh, Arunachal Pradesh, Chhattisgarh, Uttarakhand, Himachal Pradesh, Assam, Bihar, Kerala and Nagaland—integrated gender budgeting practices between 2007 and 2009, followed by a third wave of adopters such as Rajasthan, Punjab, Maharashtra, Delhi, Jharkhand, Andhra Pradesh, Tamil Nadu, Manipur, Meghalaya, Goa, Mizoram, Dadra & Nagar Haveli and Andaman & Nicobar Islands between 2011 and 2024. As of 2025–26, only a handful of states and UTs remain outside the formal gender budgeting framework. Concern is about two bigger states, Uttar Pradesh and Telangana, not having adopted although Uttar Pradesh is in the process of adopting soon. However, the mere presence of gender budgeting systems does not automatically translate into effective implementation. Several states that have adopted gender budgeting do not consistently publish gender budget documents or lack institutionalised Gender Budget Cells, limiting transparency and analytical use<sup>3</sup>.

**Table 1: Adoption of Gender Budgeting in Indian States**

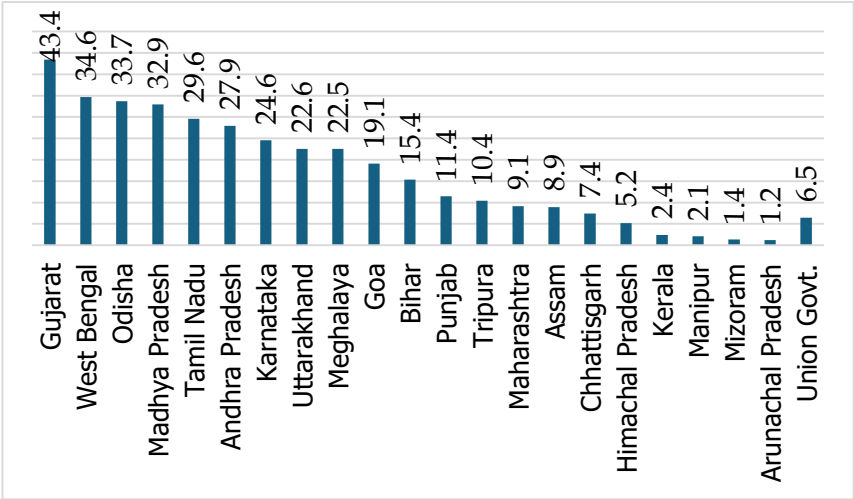
States/UTs	Status
Odisha (2005-06), Tripura, Karnataka, Gujrat, West Bengal, Lakshadweep	Early adopters (2005-2007) (6)
Madhya Pradesh, Arunachal Pradesh, Chhattisgarh, Uttarakhand, Himachal Pradesh, Assam, Bihar, Kerala, Nagaland	Subsequent adopters (2007-2009) (9)
Rajasthan (2011), Punjab (2012), Maharashtra (2013), NCT Delhi (2013-14), Jharkhand (2015-16), Andhra Pradesh (2017), Tamil Nadu (2018-19), Manipur (2020), Meghalaya (2022-23), Goa (2024-25), Mizoram (2024-25), Dadra & Nagar Haveli (2011-12), Andaman & Nicobar (2012)	Recent adopters (13)
Sikkim, Telangana, Uttar Pradesh, Chandigarh, J&K, Ladakh, Puducherry	Yet to adopt (8)

**Source:** Compiled from various government documents

<sup>3</sup> In July 2025, MoWCD launched a very useful ‘Gender Budgeting Knowledge Hub’ that has state reports and some datasets relevant for gender budgeting in Indian states.

Across states, the scale of gender budgeting varies greatly, reflecting differences in fiscal capacity, institutional commitment, and sectoral priorities. Gujarat reports the highest share of gender-related expenditure—43.40 per cent of its total outlay—followed by West Bengal (34.64 per cent), Odisha (33.68 per cent), and Madhya Pradesh (32.94 per cent). Several southern states, including Tamil Nadu (29.60 per cent), Andhra Pradesh (27.94 per cent), and Karnataka (24.56 per cent), also demonstrate sustained gender-responsive spending. At the other end of the spectrum, a few states report relatively modest allocations. Kerala (2.44 per cent), Manipur (2.10 per cent), Mizoram (1.38 per cent), and Arunachal Pradesh (1.25 per cent) allocate a smaller proportion of their total budgets toward gender-focused interventions.

**Figure 1: Gender Budget Allocation as percentage of Total Expenditure in 2025-26 (BE)**



**Source:** Compiled from budget documents

**Note:** The percentage values for Chhattisgarh, Manipur, and Mizoram are for 2024–25

For comparison, the Union Government's Gender Budget accounts for 6.46 per cent of total expenditure (9.37 per cent in 2026-27 (BE)). Several states—especially Gujarat, West Bengal, Odisha, and Madhya Pradesh—now spend a significantly higher proportion than the Union, suggesting that gender budgeting has gained relatively deeper traction at the state level in some parts of the country. These inter-state differences underline a key insight: while the adoption of gender budgeting is now widespread, the scale and depth of implementation remain uneven. States that have institutionalised Gender Budget Cells, strengthened data systems, and integrated gender perspectives into planning processes tend to allocate larger shares and align spending more clearly with gender-equity objectives. In contrast, states with weaker institutional capacity or inconsistent reporting practices continue to treat gender budgeting largely as a classificatory exercise.

### **FROM ALLOCATIONS TO OUTCOMES: REFRAMING THE ASSESSMENT CHALLENGE**

After two decades of implementing gender budgeting architecture in India, a central debate now concerns with the persistent disconnect between budgetary allocations and gender-equity outcomes. Although the Gender Budget Statement has expanded considerably since 2005–06, both in size and institutional coverage, the underlying framework remains heavily oriented toward documenting expenditures rather than evaluating their effectiveness. As highlighted in the broader literature on gender-responsive public finance (Elson, 1998; Budlender & Hewitt, 2003; Stotsky, 2016; Rubin & Bartle, 2023), gender budgeting becomes limited in its transformative capacity when it is reduced to a classificatory exercise that tracks spending without evaluating whether such spending alters gendered structures of disadvantage population. India's experience so far reflects this tension: the system does well at recording gender-related outlays but offers little systematic insight into whether these

outlays improve women's well-being, agency, or opportunities. The disconnect can be noted when one looks at the Gender Gap Index (GGI) provided by World Economic Forum (WEF), which puts India at 131st rank (out of 148 countries) and more concern is slipping from 129th rank in 2024 while share of gender budgeting is increasing steadily .

This disconnect exposes a clear conceptual and methodological gap within the current approach. The practice tends to privilege the expansion of reporting ministries, adherence to notional benchmarks such as the 30 per cent rule, and the aggregation of gender-related expenditure, while offering minimal clarity on how these outlays translate into measurable improvements in gender-related outcomes. Crucial empirical questions—whether public spending is reducing gender gaps in health, education, labour force participation, asset ownership, or safety—remain inadequately examined. This gives rise to the central research question that drives this analysis: How should gender budgeting in India be framed and assessed so that its effectiveness can be judged not by the scale of allocations but by the gender-differentiated outcomes it generates? Addressing this requires shifting the analytical focus from the magnitude of fiscal outlays to the causal mechanisms through which gender-responsive spending produces tangible outcomes.

Responding to this gap necessitates an evaluative approach that embeds gender budgeting within a results-based public finance framework, capable of tracing the pathway from inputs to long-term impacts. An Input–Output–Outcome model provides such a framework by enabling the articulation of programme-level theories of change, the integration of gender-disaggregated indicators into monitoring systems, and the systematic assessment of gender responsiveness across sectors. Its utility becomes evident when applied to mainstream programmes such as rural housing scheme – Pradhan Mantri Awaas Yojana (Grameen)

(PMAY-G), where housing design, ownership norms, and convergent service delivery have direct implications for women's security, mobility, and economic empowerment. By grounding gender budgeting in structured evaluation, this approach moves the practice beyond expenditure tagging and positions it as a substantive instrument for advancing gender equality through public policy. It is also important to understand that the outcome in many of the schemes included in Gender Budgeting is only an output from the gender perspective. For instance, pucca house is outcome under PMAY-G while it is only an output when it comes to gender perspective. It is the complementing benefits that the women derive from pucca housing contribute to reducing gender gap.

### **SITUATIONAL ANALYSIS: WHAT DO GENDER INDICATORS TELL US?**

Gender budgeting requires a concise situational analysis of gaps in education, health, labour markets, asset ownership, political representation, and social norms. Recent official statistics show steady improvements in several gender indicators, yet they also reveal intersecting disadvantages by gender, location, caste, and class that constrain women's capabilities and economic opportunities (MoSPI, 2023; World Economic Forum, 2025).

Demographic Indicators: India's overall sex ratio has improved over time but remains below parity in the latest Census- and SRS-based series, with projections indicating only a gradual rise and substantial interstate variation (MoSPI, 2025a). Sex ratio at birth and early-childhood sex ratios remains adverse in several states, reflecting persistence of son preference and discriminatory intra-household practices, despite initiatives such as Beti Bachao Beti Padhao and enforcement of the Pre-Conception and Pre-Natal Diagnostic Techniques (PC&PNDT) Act.

**Education:** In school education, India has effectively reached gender parity in enrolment. The Gender Parity Index for Gross Enrolment is at or above 1.0 at primary, upper primary, and secondary levels, and girls' participation in higher education has also expanded (Ministry of Education, 2022; MoSPI, 2025a). However, dropout around upper primary and secondary remains higher for girls—especially rural and marginalised girls—due to early marriage, mobility and safety concerns, unpaid care burdens, and inadequate sanitation and menstrual hygiene facilities, indicating that educational spending must be complemented by broader social and infrastructural measures (Education for All in India, 2025; MoSPI, 2025a).

**Health:** Maternal and child health indicators have improved, with the Maternal Mortality Ratio and infant and under-five mortality rates declining over the last decade, although progress is uneven across states and social groups (MoHFW, 2025; Registrar General of India, 2025). Persistent gaps in the quality and coverage of reproductive, maternal, neonatal, child, and adolescent health services, and in basic amenities such as sanitation, drinking water, clean energy, and housing, underline the need to treat these social determinants as core components of gender-responsive public spending.

**Labour Market Outcomes:** Female labour force participation has risen sharply since 2017–18, with women's labour force and worker-population ratios exceeding 40 per cent by 2023–24, driven mainly by rural women and by self-employment and unpaid family work (MoSPI, 2025b). Empirical studies highlight that much of this increase is distress-driven and concentrated in low-productivity, informal activities, with large gender wage gaps and occupational segregation persisting despite interventions such as MGNREGS, livelihood missions, and skilling

schemes (Anderson, 2024; Deshpande & Kabeer, 2024; Deshpande et al., 2025).

Political Participation: Reserved seats in Panchayati Raj Institutions and urban local bodies—often extended to 50 per cent—have produced millions of elected women representatives and made local governance a relative success story for gender quotas (MoSPI, 2025a). Yet India's position on the Global Gender Gap Index remains low, particularly on political empowerment, because women are still underrepresented in state/national legislatures and ministerial positions, underscoring the importance of recently mandated one-third reservation in Parliament and state assemblies as well as party-level and institutional reforms to translate numerical gains into substantive influence (World Economic Forum, 2025).

Taken together, these patterns show that persistent gender gaps arise not only from inadequate resources but from how public programmes are structured, targeted, and assessed. Increase in allocations do not automatically translate into reductions in inequality unless they generate measurable, gender-differentiated outcomes across sectors. This makes it necessary to scrutinise whether India's current gender-budgeting framework is equipped to respond to the complex inequalities identified above. In other words, present gender budgeting exercise is at best a necessary condition, and it needs a revised framework consistent with input-output-outcome framework. The next section therefore evaluates the existing model and its limitations in addressing these structural gaps.

## **DOES GENDER BUDGETING HELP IN BRIDGING GENDER GAPS?**

India's gender budgeting framework has grown substantially since 2005–06, increasing from about 2.8 per cent of total Union Government expenditure in its inaugural year to 9.37 per cent in the 2026–27 Budget Estimates, equivalent to 1.28 per cent of GDP. This expansion signals a stronger institutional commitment to recognising gender considerations within the budget process and reflects the increasing fiscal visibility of programmes that affect women's lives. However, the magnitude of allocations alone has not produced commensurate or uniform progress in gender-equity outcomes. This is not due to the irrelevance of the schemes dominating the Gender Budget. On the contrary, these programmes—rural and urban housing, water supply, sanitation, livelihoods, nutrition, and early childhood services—often yield significant and direct benefits for women. Housing interventions enhance women's asset ownership and bargaining power; improved water and sanitation reduce time burdens and enhance safety and dignity; livelihood initiatives expand economic agency; and nutrition schemes advance maternal and child health. These channels are central to women's capabilities and well-being (Hazarika et al., 2024; Bhanumurthy et al., 2025).

The challenge lies not in the gender relevance of these programmes but in the limitations of the current budgeting architecture, which does not consistently capture or evaluate their gender-differentiated impacts. Most large schemes included in the Gender Budget were not originally designed with an explicit gender-transformative framework, and they often lack a clearly articulated theory of change, systematic gender-disaggregated indicators, or monitoring systems capable of tracking the depth, distribution, and sustainability of gender outcomes. As a result, increases in the share of gender-responsive expenditure do not necessarily clarify whether the

programmes are effectively narrowing gender gaps or merely expanding the scale of service delivery without gender-sensitive evaluation.

Evidence from recent sectoral data reflects this mixed picture. Improvements in girls' education and maternal health partially align with gender-focused interventions, but gains in labour market participation, wage equality, asset ownership, and safety have remained low and uneven. Water, sanitation, and rural housing programmes contribute indirectly—and often significantly—to women's welfare, yet the absence of systematic gender-disaggregated outcome tracking makes it difficult to assess the full magnitude or distribution of these gains. Thus, while gender budgeting has helped embed gender considerations within public spending, its effectiveness in reducing entrenched structural inequalities remains difficult to ascertain.

## **WHY THE DISCONNECT? THE MISSING LINK BETWEEN INPUTS AND OUTCOMES**

The limited correspondence between the expansion of the Gender Budget and improvements in gender-equity outcomes can be traced to three structural weaknesses in India's current approach. First, gender-disaggregated data remains inadequate and uneven across ministries. Many departments do not systematically report gender-disaggregated outputs or outcomes. Part B classifications frequently rely on notional benchmarks, such as the 30 per cent rule, rather than any empirical evidence on beneficiary incidence, limiting the accuracy of gender responsiveness assessments.

Second, Gender Budget Cells (GBCs)—the institutional backbone of gender budgeting—remain weakly operationalised. Although mandated across ministries, many GBCs do not meet regularly, lack dedicated analytical capacity, and rarely undertake systematic reviews of

programme design or gender outcomes. Consequently, gender budgeting often functions as a compliance exercise, centred on annual reporting, rather than as a tool for analytical scrutiny and continuous improvement. Third, schemes are included in the Gender Budget without rigorous evaluation, leading to classification mismatches. Large, gender-neutral programmes with incidental benefits for women are often incorporated into the GBS, inflating the quantum of gender-related expenditure without ensuring gender-transformative design. Conversely, smaller but high-impact, women-focused interventions—such as One Stop Centres, women’s safety initiatives, or gender-based violence prevention programmes—receive comparatively modest allocations, despite their direct relevance to gender equity.

Together, these limitations weaken the link between fiscal outlays and measurable gender-equity outcomes. Addressing this disconnect requires greater methodological rigour, strengthened institutional mechanisms, and a shift toward evaluation frameworks that capture how public spending translates into gender-differentiated changes in capabilities, opportunities, and well-being. These considerations form the basis for the assessment models discussed in the next section.

## **AN INPUT–OUTPUT–OUTCOME FRAMEWORK FOR GENDER BUDGETING IN INDIA**

International experience with gender-responsive budgeting (GRB) has produced a diverse set of analytical tools—gender-disaggregated public expenditure reviews, gender-aware policy appraisal, benefit-incidence analysis, time-use assessments, and gender audits—developed by scholars such as Elson (1998, 2002), Budlender and Hewitt (2003), and institutionalised through UN Women (2015) and OECD frameworks (2016). While these models have advanced gender integration within

fiscal systems globally, they vary in methodological depth and in their capacity to link resource allocations to gender-equitable outcomes. Their adoption in India has been partial, and often uneven, with an emphasis on classification rather than evaluation (Nakray, 2015; Pulikkamath & Sunny, 2025).

India's current approach is structured around the Gender Budget Statement (GBS), Gender Budget Cells (GBCs), and ministerial reporting requirements. These instruments serve an important institutional function but remain focused primarily on ex ante expenditure tracking through the Part A, Part B, and now Part C classifications. They provide limited ex post insight into whether allocations have meaningfully altered gender disparities in health, education, livelihoods, asset ownership, or safety. The predominance of broad multisectoral schemes within the Gender Budget—beneficial though they may be—further complicates assessment in the absence of clear gender-disaggregated indicators, robust monitoring systems, or explicit theories of change. Weak institutional capacities within GBCs and the absence of a formal linkage between budgeting, monitoring, and evaluation constrain the ability of the current system to function as a results-based mechanism.

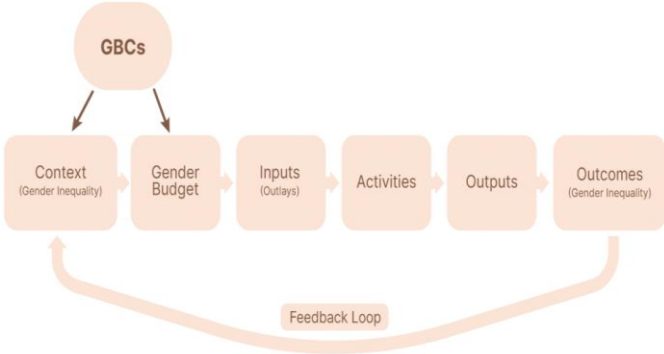
This context underscores the need for a framework that is conceptually rigorous, empirically tractable, and administratively feasible in the Indian setting. A meaningful assessment model must move beyond accounting for the volume of gender-related outlays to analysing how public spending influences women's capabilities, opportunities, and long-term well-being. The Input–Output–Outcome (IOO) framework, grounded in the literature on results-based budgeting and programme evaluation, provides such an approach. It enables the mapping of fiscal inputs to outputs, outcomes, and impacts, thereby establishing a

structured and transparent pathway for assessing gender budgeting across schemes and ministries.

### **CONCEPTUAL ARCHITECTURE OF THE INPUT–OUTPUT–OUTCOME FRAMEWORK**

Figure-2 illustrates the conceptual structure of the IOO framework as embedded within a results-oriented public financial management cycle. Two principles underpin this architecture. First, gender budgeting must be anchored in a contextual diagnosis of gender inequality, which identifies the constraints and disparities that public programmes must address. Second, Gender Budget Cells (GBCs) are central to translating this diagnosis into budget proposals, shaping programme design, and supporting evidence-based implementation.

**Figure 2: Inequality to Equality: The Gender Budgeting Pathways**



*Context and the Role of GBCs:* The framework begins with an explicit assessment of gender inequalities across sectors—education, health, labour markets, political participation, safety, and asset ownership. GBCs occupy a critical position at this entry point. Their role is to synthesise

evidence, interpret gender gaps, and guide ministries in shaping gender-responsive budget submissions. This placement mirrors international practice in countries such as South Africa, Austria, and Morocco, where gender budgeting is institutionally tied to sectoral gender assessments and expert review. Anchoring budget decisions in diagnostic evidence is essential for ensuring that allocations are substantively linked to gender-equity objectives.

*Gender Budgeting as a Resource Allocation Process:* Based on the diagnostic stage, ministries formulate their gender budget proposals. In the framework, this stage represents the transition from identifying gender inequalities to making resource allocation decisions intended to address those inequalities. The gender budget thus serves not only as a fiscal document but as a normative statement about public policy priorities and as an operational mechanism for embedding gender considerations into programme design.

*Inputs, Activities, and Outputs: Linking Design to Delivery:* Following allocation, the framework proceeds through three interconnected stages:

- ◇ Inputs encompass the financial resources, institutional arrangements, human capacity, infrastructure, and design features mobilised for programme implementation. The core evaluative question is whether these inputs are gender-responsive and adequate to support gender-equitable delivery.
- ◇ Activities represent the actions undertaken using the inputs—such as construction of housing units, installation of water connections, or delivery of childcare and nutrition services.
- ◇ Outputs are the immediate products of programme activities: houses titled to women, SHG credit disbursements, coverage of nutrition services, or the number of women beneficiaries.

Outputs capture what the programme delivers, not what it changes from the gender perspective.

This tripartite linkage moves gender budgeting beyond expenditure reporting by emphasising the chain of delivery through which fiscal resources flow into tangible services and benefits. It aligns with UN Women’s results-based management model and performance-based gender budgeting practices adopted in several OECD countries.

*Outcomes and the Reduction of Gender Inequality:* Outcomes represent short- to medium-term changes in women’s lived experiences resulting from programme outputs: reductions in time poverty, increases in women’s labour force participation, improved mobility and safety, enhanced asset ownership, or advancements in maternal and child health. Crucially, outcomes are where gender budgeting intersects with evidence and evaluation. In the diagram, outcomes loop back to the original context, reflecting that gender budgeting is an iterative cycle in which observed results inform future planning and allocation decisions. This feedback mechanism echoes results-based budgeting systems used in Australia, Canada, and South Korea.

*Feedback Loop: Completing the Gender Budgeting Cycle:* The bottom arc of the diagram represents the feedback loop, which integrates monitoring and evaluation into the budget cycle. It ensures that evidence from programme performance—gains, gaps, unintended effects—flows back into the diagnostic and resource allocation stages. Without this loop, gender budgeting remains static and compliance-driven; with it, the process becomes dynamic, reflexive, and grounded in continuous improvement. Contemporary literature emphasises that such iterative feedback is essential for gender budgeting to function as a transformative policy instrument (Elson, 2002; Stotsky, 2016).

## **STRENGTHS OF THE INPUT–OUTPUT–OUTCOME FRAMEWORK**

The IOO framework offers several analytical and institutional advantages. It embeds gender considerations across all stages of the budget and programme cycle, thereby ensuring coherence between design, delivery, and evaluation. It provides a structured feedback mechanism for evidence-based programme refinement and future allocation decisions. The common architecture facilitates inter-scheme and inter-ministerial comparisons and supports the identification of inefficiencies, overlaps, and implementation gaps. By moving gender budgeting away from accounting-based classifications toward results-based assessment, the framework enhances its potential as a substantive instrument for advancing gender equality.

### **PRACTICAL CHALLENGES**

Operationalising the IOO framework requires addressing persistent constraints within India's administrative and data systems. Gender-disaggregated administrative data remain uneven across ministries, limiting the scope for outcome and impact assessment. Implementing the framework demands sustained coordination across departments, especially for schemes involving convergence (e.g., housing, water, sanitation, nutrition). Variations in institutional capacity—particularly within GBCs and at the state level—necessitate investments in training, technical support, and cross-sectoral collaboration. India's federal structure presents additional challenges, as states differ widely in data ecosystems, administrative arrangements, and programme priorities. Despite these constraints, the IOO framework is both feasible and necessary. It aligns with international best practice, responds directly to the limitations of India's present system, and offers a coherent, evidence-based approach for assessing whether public spending is delivering meaningful and sustained gender-equity gains.

## **APPLICATION OF THE MODEL: CASE STUDY OF PMAY-G<sup>4</sup>**

The Pradhan Mantri Awas Yojana–Gramin (PMAY-G) provides an instructive case for applying the Input–Output–Outcome framework because it addresses a core structural dimension of gender inequality: women’s access to secure housing and assets. Housing is not merely a physical commodity but a foundational determinant of women’s safety, bargaining power, mental well-being, and economic participation. Empirical literature demonstrates that secure shelter reduces women’s exposure to violence, mitigates stress associated with insecure tenancy, reduces time spent on domestic tasks when combined with basic amenities, and enhances women’s position within the household and community. PMAY-G is therefore well suited to illustrate how gender-responsive budgeting can shape both material and social aspects of women’s lives.

*Gender Gaps in Housing and Asset Ownership:* Gender disparities in housing and property ownership in India remain substantial. Women continue to hold lower ownership shares due to restrictive inheritance practices, limited access to formal finance, and entrenched social norms governing property rights. Housing disadvantage is compounded by the location and quality of dwellings, especially where poor sanitation, limited water access, or insecure surroundings constrain mobility, employment, and well-being. These structural gaps directly affect women’s autonomy, health, labour-force participation, and ability to accumulate assets. Bridging these inequalities therefore requires interventions that address both the legal-institutional barriers to ownership and the infrastructural deficits that disproportionately burden women.

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<sup>4</sup> Bhanumurthy et al (2025) undertakes a detailed study on both PMAY-G and Jal Jeevan Mission (JJM). Based on primary survey in Andhra Pradesh and Rajasthan, the report brings out some policy conclusions and way forward for addressing gender disparities. In this section, only the summary from PMAY-G is presented.

*Gender-Responsive Design Features of PMAY-G:* PMAY-G incorporates several provisions that explicitly recognise the gendered dimensions of housing. Joint ownership of housing with women’s names on titles is encouraged and, in many categories, mandatory. Priority is accorded to widows, single women, and female-headed households. Complementary design features—including the construction of toilets, kitchens, and the integration of clean cooking fuel—reduce women’s time and health burdens. Convergence with water and sanitation programmes such as the Jal Jeevan Mission (JJM), Prime Minister Ujjwala Yojana (PMUY) and Swachh Bharat Mission–Gramin (SBM-G) amplifies these benefits. The use of Direct Benefit Transfer mechanisms ensures that funds reach beneficiaries directly, which not only enhances transparency but can strengthen women’s control over housing-related decisions.

*Inputs:* At the input stage, PMAY-G mobilises substantial fiscal resources through the Gender Budget, particularly within Part A. Clear guidelines on joint ownership and priority categories embed gender considerations into programme architecture. Convergence with JJM and SBM-G introduces complementary inputs in water, sanitation, and basic amenities—elements that are critical for enhancing the gender impact of housing interventions.

*Outputs:* Outputs manifest in measurable deliverables, such as the proportion of PMAY-G houses allotted to women—reported in official documentation—as well as the construction of gender-sensitive household assets, including toilets, water connections, and clean cooking facilities. These outputs capture the immediate reach and quality of programme delivery.

*Outcomes:* Outcomes represent behavioural and welfare changes among women and girl child arising from programme outputs. Women experience reduced time spent on water collection and domestic drudgery, enhanced privacy and safety, improved physical and mental health, and greater mobility to pursue employment and social opportunities. These shifts align with the broader literature on the gendered effects of housing, which emphasises the role of secure and functional dwellings in expanding women’s agency. Importantly, several of these benefits extend to girls, who often shoulder a disproportionate share of unpaid work and face mobility and safety constraints. Improved housing quality, availability of dedicated study space, better sanitation, and safer home environments reduce girls’ time burdens, enhance their educational continuity, and support improved health and psychosocial well-being. These shifts directly contribute to narrowing gender gaps in schooling, time-use, and long-term capability formation (Bhanumurthy et al., 2025).

*Impacts:* The longer-term impacts include rise in women’s bargaining power within households, increased confidence and decision-making autonomy, improved intergenerational prospects for daughters, and augmented resilience against economic shocks. Secure ownership can also contribute to poverty reduction by enhancing collateral potential and by providing a platform for asset accumulation. However, these are still outputs and do not reduce gender inequality in terms of employment, economic participation and income earnings and this needs complementary policies. This is where the role of MoWCD/GBCs is required to ensure better outcomes for the massive allocations both Union and State governments are making. And it is the last mile that the co-ordination between GBCs and the scheme implementing agencies need to focus on to derive maximum gender outcomes. A need-based query into the impediments for women economic participation at the

ground level can help enhance the efficacy of the existing schemes in terms of reducing gender gaps. This is precisely the feedback loop that is proposed and GBCs have a major role in bridging the last mile gap.

This feedback loop addresses both the issues: issues within the scheme as well as the required policy interventions after the scheme outcomes are achieved. For a query on what needs to be done to make these positive outcomes leading to better income generation or reduce gender gaps, women in the sample group suggested the interventions to improve skills, access to finance and financial services, policies to improve mobility, as well as support to improve nutrition levels at the household. As a feedback loop, GBCs/MoWCD need to focus on these issues to channelize the outcomes of schemes under gender budgeting to reduce the gender gaps permanently.

To map gender budgeting with the widely used outcome indicators such as Gender Gap Index (GGI) or Gender Inequality Index (GII), it needs a separate and systematic effort, which is limited at present in Indian context. Here, the role of GBCs is utmost crucial in aligning the schemes under gender budget with measurable gender indicators. The absence of such alignment is one of the key reasons why despite the share of gender budgeting in India has increased over years, its impact on gender outcomes remains minimal.

After carefully understanding the present framework as well as based on the field study findings, three pathways are suggested to improve the feedback loop.

First, the role of GBCs within each scheme/department/ministry both at the Union and states level needs a major revamp. This could be one major reason why at the macro level these schemes are doing better

while at micro or regional level the performance is mixed and there is lot more that needs to be done at the implementing agency level to improve efficiency. Here the role of GBCs becomes utmost important to involve from designing of the scheme to identification of beneficiaries to completion of the work. This is lacking in all the schemes that are implemented outside the MoWCD. In the absence of such co-ordination, schemes that are included under gender budgeting are at risk of being implemented in isolation from the very institutional mechanisms meant to ensure gender-responsive budgeting.

Second, GBCs should complement the outcomes of those schemes included in the gender budgeting for further bridging the gender gaps. As our field study findings suggest that even in the regions where the schemes are relatively better implemented, the resulting positive outcomes have not been channelled towards enhancing women's participation in income generation activities or in asset creation or in improving skills. Skill India program, which is included in Part B, could be one such scheme that may be focused on the women that have gained extra time due to other schemes. The other area that GBCs to handhold the women beneficiaries is in terms of enhancing access to finance and financial services. Third, and most importantly, the schemes under gender budgeting should be demand-driven and should be the initiative of MoWCD while the implementation could be done by any relevant line ministry/department. These demand-driven schemes should flow from the gender gaps that are identified from GGI/GII sub-indices.

These three suggested pathways should help in improving the effectiveness of gender budgeting towards addressing gender disparities in the country.

## **CONCLUSION**

In the last two decades, India has established a solid foundation for gender budgeting through a well-defined Gender Budget Statement, the institutional presence of Gender Budget Cells, and sustained political recognition of gender inequality as a fiscal and developmental concern. Allocations and the number of schemes under the Gender Budget have expanded significantly, and gender considerations are increasingly visible across major schemes.

However, important limitations persist. Gender-disaggregated administrative data remain weak, restricting ex post evaluations. The system continues to rely heavily on accounting classifications rather than on performance-based metrics. A large share of the Gender Budget is concentrated in a small number of schemes, many of which were not originally designed with gender-transformative objectives and some schemes (such as PMAY-G and JJM) may saturate soon. State-level capacities vary widely, and integration of gender budgeting with performance budgeting, audit systems, and civil-society monitoring remains limited.

Together with the three pathways suggested earlier, gender budgeting requires reforms across institutional, data, evaluative, and conceptual domains. First, institutional mechanisms must be reinforced. GBCs need dedicated budgets, trained personnel, and regular cross-ministerial coordination. Their work should be systematically linked to Outcome Budget documents and evaluation cycles, rather than confined to annual compliance reporting.

Second, data systems require substantial upgrades. Mandatory gender-disaggregated reporting, integrated MIS systems across ministries, and digital platforms for real-time monitoring are essential for

rigorous outcome tracking. Third, evaluation frameworks must be unified and standardised. The Input–Output–Outcome model with the feedback loop should serve as the core analytical tool for all schemes, supported by gender audits, spending reviews, and periodic impact assessments undertaken by independent evaluators.

Fourth, the classification system warrants revision. The introduction of Part C for high-expenditure but low-female-benefit schemes is a step toward gender sensitisation. Schemes with token allocations could be phased out, and states encouraged to adopt uniform GBS formats to facilitate comparability.

Fifth, the evidence base must be deepened. Academic institutions, think tanks, and civil-society organisations should be enabled to conduct independent assessments using micro-data such as PLFS, NFHS, NSS, SECC, and UDISE+ to triangulate outcomes and examine intersectional variations. And finally, programme design must evolve toward gender-transformative approaches. Gender budgeting should not merely count women as recipients of entitlements; it must reshape gender norms, reduce structural barriers, and expand women’s economic and social agency. For this, there is a need for a dynamic framework that is demand-driven as well as integrates gender gaps with gender budgeting.

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