

Gender-Responsive Budgeting as the New Paradigm of Public Finance: Advancing Social Justice within the Sustainable Development Framework

Harsheen Kaur Dhadly^{1*}

¹Department of Economics, Amity School of Social Sciences, Amity University, Punjab, India

DOI: <https://doi.org/10.36348/sjef.2026.v10i06.003>

| Received: 15.04.2026 | Accepted: 08.06.2026 | Published: 10.06.2026

*Corresponding author: Harsheen Kaur Dhadly

Department of Economics, Amity School of Social Sciences, Amity University, Punjab, India

Abstract

Gender-Responsive Budgeting (GRB) represents a substantive reconfiguration of public finance, contesting the long-held assumption of fiscal neutrality and foregrounding equity as a core principle of budgetary governance. This paper optimizes GRB as a paradigm shift that combines gender analysis into the formulation, allocation, execution, and evaluation of public budget, thereby modifying policies into instruments of social justice. It argues that conventional frameworks, aggregate efficiency, and metrics of growth, often creates obstacles in fulfilling gender-differentiated needs and perpetuate structural inequalities that inculcate deviations within labour markets, care economies, and access to public services. Anchored within the normative framework of the Sustainable Development Goals (SDGs), particularly SDG 5 (Gender Equality), SDG 10 (Reduced Inequalities), SDG 8 (Decent Work and Economic Growth), and SDG 16 (Peace, Justice, and Strong Institutions), the study repositions GRB as a pin-point mechanism for translating global promises into actionable fiscal strategies. By drawing insights from public finance theories, the paper gave an edge to how gender-responsive fiscal intervention targeted social expenditure, gender-sensitive taxation, and investments to create impactful spillover effects, i.e., beyond equity to enhance productivity, human capital formation, long-term economic resilience, and social justice. The analysis further underlines GRB's role in advancing distributive justice for unpaid and underpaid care workers and correcting allocative inefficiencies in disadvantageous women and marginalized groups. By rooting fairness and transparency into budgetary pipeline, GRB arms democratic governance and rebuilds fiscal discipline and coordination between efficiency and equity rather than a trade-off between the two. In a sense, GRB challenges the growth-centric orthodoxy of public finance and advances a welfare-oriented approach. The paper methodically and indispensably restructures public finance as a mutative tool that harmonizes welfare, justice, and growth. In the context of prevailing gender disparities and evolving challenges, GRB emerges not merely as a corrective policy add-on, but a foundational framework for sustainability in economic governance.

Keywords: Gender-Responsive Budgeting, Public Finance, Social Justice, Sustainable Development Goals, Welfare Economics, Inclusive Growth.

JEL Classification: B54, H51, H52, H53, I38, J16, J71, J78.

Copyright © 2026 The Author(s): This is an open-access article distributed under the terms of the Creative Commons Attribution 4.0 International License (CC BY-NC 4.0) which permits unrestricted use, distribution, and reproduction in any medium for non-commercial use provided the original author and source are credited.

1. INTRODUCTION

Public finance has been widely viewed as a technical field, spotlighting raising revenue, allocation of public expenditure, maintaining fiscal discipline, and macroeconomic factors. Conventionally, classical, and neoclassical economic frameworks have emphasized on efficiency, growth, and optimal resource allocation, often assuming that public budgets operate as gender-neutral. With time, this assumption was neutrality challenged, at large. Development scholars and feminist economists argue that fiscal tools are shaped by social norms, institutions, and power relations, which impact resources who ultimately benefit. As a result, traditional budgeting often overlook gender-specific needs, leading

to inequalities, especially neglecting unequal access to public services and unpaid care work.

To mitigate these limitations, Gender-Responsive Budgeting has turned-up as a mutative approach to public finance. GRB looks to integrate a gender-based perspective across the entire budgetary cycle be it policy design or resource allocation or implementation, or evaluation. Rather than making separate budgets for women, GRB aims to ensure that all public revenues and expenditures have differentiated influence on women and men. By combining concerns of efficiency with equity, GRB opens the role of public finance into a powerful tool for advancing social justice

and inclusive growth. The growing global faith for sustainable development and strengthening relevance in the field of GRB. With the adoption of the United Nations Sustainable Development Goals, gender equality is increasingly recognized as a need for growth, poverty reduction, and strong institutions.

1.1 Research Problem

Although gender equality is largely acknowledged as a central objective for development, but public budgeting systems across many economies remain fundamentally gender-blind. Fiscal frameworks repeatedly take stance for aggregate growth metrics while neglecting the differentiated impacts of expenditure and taxation on women and marginalized groups, hence resulting in dragging inequities and the systematic undervaluation over the time. This study addresses the limitations of habitual public finance models in advancing social justice. While Gender-Responsive Budgeting has gained policy traction, it is rarely recognized as a paradigm shift in fiscal governance. The study therefore argues for an analytical reconfiguration of public finance, positioning GRB as a transformative framework that embeds equity, welfare maximization, and sustainability at the core of fiscal decision-making.

1.2 Research Objectives

The primary vision is in-depth examination of Gender-Responsive Budgeting as a paradigm-shifting framework within public finance that advances social justice and inclusive development. Specifically, the study aims to:

- ❖ Analyze the conceptual foundations of gender-responsive budgeting within public finance theories and welfare economics, also studying how GRB challenges the assumption of fiscal neutrality and redefines efficiency through an equity lens.
- ❖ Explore the alignment of GRB with the Sustainable Development Goals, particularly related to harmonize economic growth, gender equality, welfare, and inclusion.
- ❖ To check the role of GRB in enhancing public accountability, distributive justice, and institutional effectiveness.

1.3 Research Questions

In order to achieve the stated objectives, the study is backed and guided by the following research questions, which are framed to critically evaluate the conceptual, normative, and policy dimensions of Gender-Responsive Budgeting:

1. How does Gender-Responsive Budgeting reconfigure the conventional paradigm of public finance by targeting the traditional presumption of fiscal neutrality and combining gender analysis as the formulation, allocation, and evaluation?

2. Similarly, what ways does GRB contribute to look forward for social justice and welfare outcomes keeping in mind gender-sensitive interventions that address structural imbalances, temporal redistributive inefficiencies, and differentiated access to resources?
3. How does Gender-Responsive Budgeting operationalize the Sustainable Development Goals within national budgeting frameworks, especially related to gender equality, reduced inequalities, inclusive growth, and strong institutions?
4. If gender-responsive budgeting reconcile the perceived trade-off between economic efficiency and equity-driven growth by demonstrating that gender-sensitive spending and taxation enhance productivity, human capital formation, and economic sustainability?

These research questions together establish a coherent analytical framework for assessing Gender-Responsive Budgeting as a methodological instrument in public finance, enabling a hand-in-hand evaluation of reshaping fiscal priorities and its role in promoting equity, and inclusive growth and sustainable development outcomes.

1.4 Significance of the Study

The core of this study lies in its interdisciplinary approach, which integrates discernments from public finance, welfare economics, gender studies, and development policy. To visualize GRB as a mind-boggling fiscal framework rather than a marginal intervention, the study contributes to the evolving discourse on governance and sustainability.

Starting from a policy perspective, this research underscores the need for systematically grass root level gender analysis in fiscal decision-making to improve both efficiency and distributive justice in public spending. Gender-responsive budgeting functions as a key to market and state failures by strategically reallocate expenditure toward chronically underprovided sectors such as health, education, social protection, and care infrastructure, thereby reinforcing human capital formation. Academically, the study pin-points growth-centric fiscal orthodoxies and a welfare-oriented paradigm linking gender equity with sustainable scholarship.

2. REVIEW OF LITERATURE

A budget showcases the government's economic and social priorities, illustrating how resources are mobilized and monitored to achieve societal objectives. In the context of gender inequality, incorporating vision into budgetary planning helps fiscal policies to address the discrepancy in opportunities, resources, and outcomes between men and women. Gender-responsive budgeting is a strategic method

designed not to separately allocate resources to women, but to mainstream gender considerations across the budgeting cycle, encompassing planning, allocation, implementation, and monitoring, while addressing the differentiated needs of men and women across sectors. (Chakraborty, 2020) presented a case study related to GRB in India, tracking its historical evolution and identifying key challenges and success factors. The research analyzed policy frameworks and mechanisms, highlighting that GRB contributes to gender equality when robust evaluation and inter-sectoral coordination are in place. Chakraborty pin pointed that while several states have established gender budget cells for systematic evaluation of outcomes remains limited, indicating a persistent gap on women's socio-economic status. Similarly, (Ahmad, 2024) scrutinize Gender-responsive budgeting initiatives, unfolding an overview of national programs and state-level practices, and that found GRB has been formalized through legislation and institutional structures, but practical and ground-level implementation remains inconsistent, reflecting loop hole in administrative capacity and weakening social impact

(Vanishree, 2021) inspected Gender-responsive budgeting in reference to decentralized governance and kept-eye on local bodies, including Panchayati Raj Institutions (PRIs) and municipal councils, which were uniquely positioned for addressing context-specific gender needs, such as sanitation, healthcare access, and economic empowerment initiatives. The study emphasized that participatory budgeting involving women representatives enhances responsiveness. However, it evident that local capacity constraints, uneven resource distribution, and weak monitoring mechanisms often limit the potential effects and meaningful change. In contrast, some like Kerala and Karnataka demonstrated institutional support programs, governance maturity, and targeted capacity-building for successful implementation. On the other hand, (Singh M. P., 2022) illustrated stakeholder perspectives on GRB in India and found that while policymakers recognize its importance, the practical execution remains rough. Their study identified barriers to inadequate training of officials, limited gender-disaggregated data, and fragmented inter-ministerial coordination. However, some states flourish with promising practices, leveraging transformation and guidelines to improve planning and expenditure. Despite these advances, the research came-up with overall impact of GRB on tangible outcomes for women which remained limited, specifically underlining the gap between policy execution and ground-level intentions.

There is study conducted by the European Parliament (Shreeves, 2023) that offers a global outlook on Gender-responsive budgeting for investigating mechanisms considerations into budget formulation and evaluation. It observed that GRB enhances fairness and accountability, certifying that public resources are

distributed to meet the distinct needs of men and women. Similarly, (Vanishree, 2021) emphasized that rooting gender-sensitive approaches within macroeconomic objectives enhances the effectiveness of GRB, providing comparative lessons for India. On the other hand, (Singh A. K., 2024) analyzed union budgets over two decades, observing patterns in optimally appointing resources to women-specific programs. Their research came up with an insight where despite the formal adoption of GRB in 2005-06, allocations have fluctuated considerably, showcasing policy-practice gaps, inadequate prioritization, insufficient capacity, lack of longitudinal monitoring, and minimal public engagement in budgeting processes. These explorations align with the observations and findings of the (SDC working paper, 2019), which demonstrates need of the hour, i.e., social budgeting that restructures the intersectionality of gender with caste, class, and marginalized communities, putting insights and recommendations for practical planning, participatory decision-making, and rigorous monitoring.

Furthermore, (Ahmad, 2024) probed the effectiveness of Gender-responsive budgeting in India and found that even though GRB initiatives have increased awareness among policymakers and instilled new structural reforms, but their impact remains untapped and confined. The research examined deeply that without data analytics, inter-sectoral collaboration, and systematic performance evaluation, GRB cannot fully budgetary allocations into meaningful ground reality outcomes. Likewise, (Chakraborty, 2020) highlighted that successful gender budgeting requires resource tracking, accountability mechanisms, and multi-level stakeholder engagement, emphasizing that policy adoption alone does not guarantee improved outcomes and social justice. (GENDER RESPONSIVE BUDGETING- FREQUENTLY ASKED QUESTIONS, 2022) clarified misconceptions, stating that GRB is not about increasing funds for women-specific programs alone, but about assessing all budgetary provisions for gendered impacts. The document analysed that GRB effectiveness hinges on the combined gender lens at all stages, be it planning to audit, and that political wilfulness, organisational mechanisms, and back-to-back evaluation are essential to making-up meaningful gender equity outcomes. The study pin-pointed that without organised assessment and follow-up, GRB risks becomes symbolic rather than transformative, echoing concerns and issues in Indian and international research projects.

Comparably, these researches and studies illustrate Gender-responsive budgeting as an emerging tool for stimulating gender equity and social inclusion in India, by amalgamating gender-sensitive viewpoints with both national and local governance frameworks. The literature demonstrates the potential of GRB to enhance applicable and participatory outcomes, while simultaneously identifying various challenges. Additionally, although several studies have documented

longitudinal analyses, but comprehensive evaluations remain confined in a bracket, highlighting an important gap in the above literatures.

3. RESEARCH METHODOLOGY

The research methodology account for the well-ordered framework through which the present study explores Gender-Responsive Budgeting as a reconfiguration of the new paradigm of public finance, with special emphasis on its impactful advancement in social justice within the Sustainable Development Goals (SDGs) framework. Designated the normative, interpretive, and analytical nature of the research problem to apprehend the theoretical evolution, institutional implications, and policy orientation of GRB at both national and international levels, by locating the discussion within contemporary fiscal governance.

The scrutinization adopts a descriptive and explanatory research design. The descriptive dimension employee's present conceptual foundations, systematic documentation, historical evolution, and institutional mechanisms across diverse public finance systems. This viewpoint helps to understand how GRB has been operationalized within development agendas and budgetary frameworks, especially for gender equality and social inclusion.

The study is qualitative in nature, demonstrating comprehensive analysis, theoretical synthesis, and normative understanding rather than empirical measurement. Qualitative methodology is applicable for studying GRB, as the core subject for engaging in issues like power relations, social structures, institutional norms, and policy intent that cannot be aptly captured through quantitative indicators alone. Via qualitative inquiry, the research efficiently grasps within policy narratives of (Chakraborty, 2020), that instills the idea how gender considerations are lodged within fiscal decision-making processes. The qualitative orientation adds-up to the exploration of how GRB aligns with the faith of the Sustainable Development Goals, especially SDG 5 (Gender Equality) and SDG 10 (Reduced Inequalities), while clashing and smashing with broader goals related for inclusive development at large.

3.1 Sources of Data

The study is exclusively based on secondary sources of data, which are chronologically examined, reviewed, and analyzed for building rigor and analytical depth. Secondary data is precisely suitable for such research because gender-responsive budgeting is a policy-driven and institutionally documented phenomenon famously discussed in academic, governmental, and international development literature.

3.2 Sample Design

According to prescribed qualitative and secondary-data-based research, the postulation employed is an analytical and representative rather than

a statistical. The target population of the study is framed as gender categories male and female within the viewpoint of social and economic backgrounds. The research does not specifically aim at individual respondents; rather its cohorts is on how public budgets differentially impact gender groups via policies and programmatic priorities. Hence, adopting gender as the primary analytical category to the study catalogue for foregrounds structural inequalities within fiscal systems. Any traditional sampling technique is not applicable (N/A) in the present study, the research is backed by is the contemporary policy context for reflecting fiscal reforms, gender equality commitments, and sustainable development goals.

3.3 Sample Size and Scope

The are of scope for the study is liberalized at both national and international levels, helping to understand comprehensively. Internationally, the research mark-up to global frameworks, multilateral policy guidelines, and cross-country experiences to situate GRB within the broader concept of sustainable development and social justice. Nationally, the study focuses on India as a critical case, given its long-standing betrothment within gender budgeting and its relevance as a developing economy characterized by complex social stratifications. Rather than delimiting to a fixed sample size, the study gives importance to thematic saturation and interpretive methods, securing sufficient literature and policy material for review and comprehensively address the research objectives. By amalgamating public finance theories with gender analysis, it constructs a multidisciplinary analytical framework that apprehend both economic rationality and social justice.

The scrutiny is grounded in the contemporary policy landscape, showing latest fiscal reforms, gender equality commitments, and the global emphasis on sustainable development. This temporal focus allows ongoing debates on inclusive growth, post-pandemic economic recovery, and the expanding role of public finance in reducing social inequalities. With an overview, the study provides an in-depth analysis of Gender-Responsive Budgeting in India's Union Budget 2025–26, representing it as a key illustrates for the practical implementation of Gender-responsive budgeting principles.

In sum, the adopted research methodology provides a coherent and rigorous framework for digging into gender-responsive budgeting as a transformative instrument of public finance. By employing a qualitative, descriptive, and explanatory approach grounded in authoritative secondary sources, the study ensures conceptual depth and analytical clarity.

4. GENDER-RESPONSIVE BUDGETING: EVOLUTION AND CONCEPTUAL FRAMEWORK

Gender-Responsive Budgeting has rose-up as a condemning policy innovation that blends gender perspectives with upcoming fiscal decision-making. Rather than functioning as a separate budget for women, Gender-Responsive Budgeting came-up with a comprehensive reorientation in the branch of public finance. It instils to address structural gender inequalities, promote equity in resources, and strengthen social justice by combining gender point of view into all stages of fiscal planning and decision-making processes.

4.1 Historical Evolution of Gender-Responsive Budgeting

The origins of Gender-Responsive Budgeting can be pathway for the global women's movement and feminist economic thought that begin in mid-20th century. It is a recognition that public budgets are not gender-neutral, rather a paradigmatic shift in economic analysis.

- ❖ In 1980s and early 1990s witnessed growing manipulation of traditional macroeconomic structure that ignored unpaid care work and differential gender impacts of fiscal policies.
- ❖ A major milestone took place via Fourth World Conference on Women (Beijing, 1995), which explicitly called for integrating gender-sensitive view into policymaking.
- ❖ Australia pioneered the first formal Women's Budget Statement in 1984, setting a precedent for other countries and marked the revolution start.
- ❖ Eventually, international institutions such as UN Women, UNDP, and the World Bank promoted Gender-responsive budgeting as a governance methodological tool.
- ❖ By the early 2000s, GRB had expanded globally, encompassing both developed and developing economies, including India, South Africa, and several Latin American nations.

4.2 GRB within Public Expenditure Management (PEM)

Within the scaffolding of Public Expenditure Management¹, GRB functions as a critical and analytical mechanism that integrates gender considerations across the entire budget cycle.

- ❖ GRB evaluates how revenue mobilization, expenditure allocation, and fiscal priorities differentially affect men, women, and gender-diverse groups.
- ❖ It emphasizes on expenditure to instil outcome-oriented budgeting, linking financial inputs to gender-differentiated outputs and impacts.

- ❖ It operates through technical tools such as: Gender budget statements, Gender-disaggregated benefit incidence analysis, and Gender-sensitive performance indicators.

Theoretically, it puts together with the principles of efficiency, equity, and effectiveness in public spending. By streamlining gender-based discrepancies in access to maintain those fiscal policies response in context to diverse social needs. Also, GRB is not confined to the social sector rather extends to infrastructure, taxation, climate finance, and industries, thereby redefining the scope and nature of fiscal policy through cross-sectoral and equity-oriented governance lens.

4.3 GRB as a Tool for Gender Equity and Social Justice

Gender-Responsive Budgeting plays a manipulative aspect in advancing gender equality and social justice by addressing both distributive and structural dimensions of inequality.

- ❖ It challenges the gender-blind assumptions inherent in traditional budgeting processes.
- ❖ It recognizes the unequal distribution of unpaid care work and its implications for labour market participation and need to encourage justice at large.
- ❖ It emphasis on redistributive policies that promotes women's access to education, healthcare, employment, and social protection for the overall inclusive growth.

From a social justice perspective, GRB put into effect the principles of coherent equality, moving beyond formal equality to address historically entrenched disadvantages. It coordinates with intersectional lens by acknowledging gender intersections within class, caste, ethnicity, and location. Further, building strength for the rights-based approaches and aligning fiscal policies with constitutional guarantees, human rights commitments, and international conventions such as CEDAW. In doing so, it reframes budgets as ethical and political documents rather than merely technical financial statements.

4.4 GRB and Fiscal Governance

Gender-Responsive Budgeting is closely intertwined with the broader framework of fiscal governance, encompassing transparency, accountability, participation, & institutional integrity.

- ❖ GRB enhances budgetary fairness by making visible application-based implications in fiscal decisions, by nourishing accountability mechanisms, legislatures, audit institutions, and civil society to scrutinize gender outcomes of public spending.

¹ (Guidelines for Public Expenditure Management, 1999)

"<https://www.imf.org/external/pubs/ft/extend/index.htm>"

- ❖ It out spoke's participatory governance by assimilating inputs from women's groups, community organizations, and marginalized stakeholders into budget formulation.
- ❖ Institutionally, effective GRB requires: Political commitment at the highest levels, Capacity building within finance ministries, and Vigorous gender-disaggregated data systems

By encompassing gender analysis in fiscal rules and budgeting processes, Gender-Responsive Budgeting helps create more responsiveness in the governance. It alongside pathway with public finance helps instil democratic values and development goals by inculcating public expenditure as root for addressing different social needs fairly. This approach supports equality, improves service delivery, and encourages long-term, balanced, and people-centered development across all sectors of the economy.

5. GENDER-RESPONSIVE BUDGETING AND SOCIAL JUSTICE

Public finance has conventionally focussed on emphasized efficiency, growth, and fiscal stability, often pre-assuming budgets to be gender-neutral. Feminist scholars point out this view, highlighting "how fiscal policies represent social power structures and reinforce inequalities." Gender-Responsive Budgeting superscribing these gaps by combining gender view point throughout the budget cycle, aligning public finance with social justice and inclusive sustainable development goals framework.

Gender Inequality, Accountability, Transparency, and Gender Justice

Persistent gender inequality is sustained not only by social norms but also by opaque and unaccountable fiscal systems that obscure distributive consequences. Gender-responsive budgeting addressing these deficits by lodging:

- ❖ Fiscal Accountability: GRB found apparatuses that hold governments responsibility for translating gender equality commitments into concrete budgetary allocations. By linking policy objectives to financial outlays, it enables scrutiny of whether public resources effectively address gender-based discrepancies in education, health, and employment.
- ❖ Budgetary Transparency: Gender budget statements, gender-disaggregated expenditure tracking, and performance-based indicators making transparency by revealing how public funds are allocated across sectors and beneficiaries. This visibility challenges gender-blind budgeting, enabling systematic assessment through legislators, auditors, and civil society.
- ❖ Advancing Gender Justice: Beyond formal equality, GRB advances gender justice by

challenging entrenched power relations in fiscal governance. It facilitates participatory budgeting processes that amplify the voices of marginalized groups, particularly women from disadvantaged socio-economic backgrounds, to restructure justice.

Redistribution Mechanisms: GRB Access to Public Goods and Services

Redistribution is a central pillar through which GRB advances social justice, as its re-orientes fiscal priorities toward executional access to public goods and essential services.

- ❖ Gender-Sensitive Expenditure Allocation: GRB redirects public expenditure toward sectors with high gender-equity returns, such as public health, education, sanitation, nutrition, and social protection. These investments disproportionately benefit women, who are often primary users and providers of these services.
- ❖ Reducing Unpaid Care Burden: By financing care infrastructure such as childcare centres, healthcare facilities, and water and sanitation services it encourages the unpaid and underpaid care work borne predominantly by women. This allocations to state responsibility enhances women's labour market participation.
- ❖ Equitable Access to Public Goods: GRB make sures that public goods are designed and delivered in ways that account for gender-specific needs, constraints, and vulnerabilities. Gender-sensitive transport systems, safety-oriented urban infrastructure, and inclusive digital services exemplifying women's access to public spaces and economic opportunities.
- ❖ Outcome-Oriented Redistribution: Unlike traditional welfare approaches, GRB emphasizes outcome-based redistribution, focusing on long-term capability enhancement rather than short-term relief. This approach goes hand in hand with fiscal policies by addressing broader objectives of human development and intergenerational equity.

In sum, Gender-Responsive Budgeting put into social justice within public finance by institutionalizing accountability, strengthening transparency, and lodging redistribution at the core of fiscal policy. Through its dual focus on gender justice and equitable access of goods.

6. GENDER AND SUSTAINABLE DEVELOPMENT GOALS

Gender equality is not merely a standalone development aspiration but a cross-cutting imperative that fundamentally shapes the achievement of the Sustainable Development Goals. Adopted in 2015 by all 193 United Nations Member States as part of the 2030 Agenda for Sustainable Development, the SDGs provide

a comprehensive and integrated framework (shown in Table 1) for addressing persistent global inequalities. While SDG 5 explicitly focuses on achieving gender equality and empowering all women and girls, a gender perspective is lodged across the remaining goals, recognizing its centrality. Persistent gender disparities in access to resources, opportunities, and decision-making

continue to impede sustainable progress. Consequently, integrating gender-responsive approaches with policy implementation, and public finance systems is essential for translating the normative commitments of the SDGs into measurable outcomes, equitable growth, and social justice.

Table 1: Gender Dimensions of the Sustainable Development Goals: Realities, Structural Constraints, and Insights²

SDG Goal	Gendered Realities and Structural Insights
SDG 1: No Poverty	Persistent gender gaps in wealth ownership, financial inclusion, and labour market access fortify the feminization of poverty and intergenerational deprivation. For instance, for every 100 men living in extreme poverty, there are 127 women.
SDG 2: Zero Hunger	Despite women's central role in food production, structural barriers in access to land, credit, and extension services perpetuate nutritional insecurity. According to reports, in two-thirds of countries, women face higher levels of food insecurity and deprivation than men.
SDG 3: Good Health and Well-being	Inadequate reproductive healthcare access and underinvestment in maternal health undermine women's physical autonomy and overall well-being. Over 230 million women have unmet contraceptive needs, and progress in maternal mortality reduction remains unresolved.
SDG 4: Quality Education	Gender gaps in education widen at secondary and tertiary levels due to poverty, early marriage, and unpaid care responsibilities. For instance, 16 million girls of primary-school will never acquire basic literacy skills, compared to 11 million boys. Women represent nearly 60% of the world's illiterate population.
SDG 5: Gender Equality	Gender inequality is multidimensional, rooted in discriminatory legal frameworks, labour market segmentation, and unequal political representation. Since, Women earn, on average, 23% less than men and perform 3.6 times more unpaid work.
SDG 6: Clean Water & Sanitation	Water and sanitation deficits impose disproportionate time, health, and dignity costs on women and girls. Women and girls are responsible for water collection in 80% of households without on-premises water. Due to lack of sanitation facilities leads to girls' school dropout.
SDG 7: Affordable & Clean Energy	Women face health risks due to poverty while remaining represented lack of clean energy and unemployment. Example in 2014, due to indoor air pollution 4.3 million died, with women accounting for 60%.
SDG 8: Decent Work & Economic Growth	Gendered labour market segregation and informality perpetuate wage gaps and economic insecurity. Such as, Female labour force participation is 63% compared to 94% of men. In developing nations, 75% of women's employment is informal and unprotected.
SDG 9: Industry, Innovation, & Infrastructure	Underrepresentation in innovation ecosystems limits technological progress and productivity gains.
SDG 10: Reduced Inequalities	Gender inequality operates as a critical driver of broader economic and social inequalities. Like only one-fifth of countries have achieved gender parity in R&D.
SDG 11: Sustainable Cities and Communities	Inadequate infrastructure heightens women's vulnerability to poverty, violence, and exclusion. Over half of urban women in developing countries lack access to basic services.
SDG 12: Responsible Consumption & Production	Equal access to productive resources can significantly improve sustainability and women's living standards. Despite central role in household consumption decisions, women have limited access to land, technology, and social protection.
SDG 13: Climate Action	Gender-sensitive climate adaptation and mitigation strategies are essential for effective disaster resilience. According to reports, Women and children are 17 times more likely to die during climatic disasters than men.
SDG 14: Life Below Water	Occupational segregation restricts women's participation in marine-based livelihoods. Example, Women constitute only 11.4% of the fisheries and aquaculture workforce in Eastern and South-eastern Asia.

² (Singh M. P., 2022)
<https://vannicom.gov.in/uploads/c87661e5e283cbdfd7f8d8bb6ba0ce3e.pdf>

SDG Goal	Gendered Realities and Structural Insights
SDG 15: Life on Land	Environmental degradation undermines women's economic security, health, and subsistence livelihoods.
SDG 16: Peace, Justice, and Strong Institutions	Women's inclusion strengthens peace processes, institutional legitimacy, and post-conflict recovery. Women are affected most by conflict-related sexual violence, even when raising voice.
SDG 17: Partnerships for the Goals	Gender perspectives remain marginalized in macroeconomic coordination and global development. For instance, only 6% of global aid prioritized gender equality as a principal objective, and just one-third of countries maintain gender statistics offices.

Source: UN Women (2018). *Turning Promises into Action: Gender Equality in the 2030 Agenda for Sustainable Development*; United Nations (2019). *The Sustainable Development Goals Report*; World Bank (2020). *Women, Business, and the Law*; OECD (2019). *Gender, Institutions and Development Database*.

7. GLOBAL EXPERIENCE AND GENDER RESPONSIVE BUDGETING

It is instructive to inspect the methods in which gender-related objectives have been rooted within fiscal foundations and public policy frameworks across different regions of the world. Experience reveals that who international countries have come-up with context-specific and magnificent approaches to gender budgeting (Shown in Table 2). Several European nations have concentrated on the expenditure side of public finance, by rebuilding budgetary grounds to address gender inequalities and improve equity outcomes. On the other hand, many other economies have mandated procedural

and institutional reforms, consolidating gender-sensitivity into formulation, implementation, and evaluation processes. Additionally, group of countries has formulated legal and constitutional amendment to equalize gender based-aims directly into fiscal mandates to ensure long-term sustainability. Drawing on a range of International Monetary Fund working papers and analytical reports, we synthesise gender budgeting initiatives is undertaken in selected regions and countries. This comparative highlight helps evolve nature and underline importance of equitable economic governance.

Table 2: International Efforts on Gender Budgeting³

Country	Key Features & Approach
Austria (2004)	Austria has a strong federal budget reform process where gender budgeting is a legally dedicated and integral part of public policy. Constitutional and congressional reforms require the government to define gender equality objectives at the start of each term and amalgamate them into budget-planning.
Belgium (2004)	Gender budgeting in Belgium is reinforced by law and order, which clearly defines responsibilities and its responsiveness. The legal scaffolding ensures that gender pondering is systematically instilled into fiscal planning.
Sweden (2004)	Sweden marks as the colonizer of gender-responsive budgeting in Europe. It adopted gender equality framework at an early stage and is well known for its childcare provisions that promote women's labour participation in more equitable manner domestically and promotes social welfare.
Finland (2006)	Finland conducted large-scale impactful Gender Assessments, particularly by the Ministry of Social Affairs and Health. Its action plan aligns with government priorities like: reducing poverty, inequality, and social exclusion.
Iceland (2011)	Iceland began with pilot projects to assess the availability of gender-disaggregated data. The government approved Gender Budgeting Plan, under which policies related to key ministries and pilot initiatives were made.
Germany (2003)	Berlin's gender budgeting initiative is notable at the state and local levels, even though Germany lacks a central-level program. Germany has conducted a national feasibility study, making it one of the few countries to do so.
Australia (1984)	Australia was the pioneer country in the world to introduce gender-responsive budgeting at the national level. It pin-pointed on women-specific spending, taxation, employment equality, equal pay, representation in management, and mainstream expenditures with relevance and increasing social justice.
India (2005)	The goal of gender budgeting in India is to ensure gender efficiency and equity in fiscal policy. It amalgamates across public finance, including tax reforms, budget classifications, fiscal transfers, decentralization, and benefit analysis.
Philippines (1995)	The Philippines exhibit gender budgeting at both national and subnational levels. The initiative began with the Gender and Development Budget, making Gender-responsive mandates across government agencies, across levels.

³ (Singh M. P., 2022) "<https://vamnicom.gov.in/uploads/c87661e5e283cbdf7f8d8bb6ba0ce3e.pdf>"

Country	Key Features & Approach
South Korea (2007)	South Korea has a strapping legal foundation for gender-responsive budgeting. The National Finance Act (NFA) articulates submission of gender budget statements and gender balance reports with the formulation of NFA.

Source: OECD (2019). *Gender Budgeting in OECD Countries*. OECD Publishing, Paris; **UN Women (2015).** *Gender-Responsive Budgeting in Practice: A Training Manual*; **Sharp, R. & Broomhill, R. (2002).** *Gender Budgeting and Governance*.

Internationally Gender-Responsive Budgeting displays a clear shift in the efforts towards the fiscal policies in conceptualizing governance systems. The diversified episodes reveal that there is no single blueprint for implementation is there; rather, the effectiveness lies in its adaptability and wilful capacities, socio-economic fairness, and political commitments to directly correct gender imbalances. Legal and constitutional reforms further reinforce GRB by anchoring gender equality as a long-term impact.

Global traditions show that Gender-Responsive Budgeting as more than a technical tool; it reshapes how governments perceive equity and inclusion. Evidences highlight the importance of reliable data and organizational coordination in turning gender goals into real outcomes, pushing an inclusive and sustainable governance worldwide.

8. INSTITUTIONAL MECHANISMS AND POLICY INSTRUMENTS FOR GENDER-RESPONSIVE BUDGETING

Institutional mechanisms⁴ and policy instruments account for the operational backbone of Gender-Responsive Budgeting. While GRB is theoretically anchored in feminist economics and social justice frameworks, its deep-down efforts dependence on formal institutionalization, vigorous legal mandates, coordinated governance structures, across the board participation, and credibility in gender-disaggregated data systems. Without these contrivance, GRB risks remain at static or procedural exercise rather than a mutation reform.

8.1 Legal and Policy Frameworks

Legal and policy chassis provide moral-based legitimacy and enforceability to Gender-Responsive Budgeting. They insert gender equality targets within fiscal governance and instil continuous political cycles across the framework. Key dimensions include:

- ❖ Constitutional-cum-legal guarantees: Equality provisions, non-discrimination clauses, and social justice ensure to create a constitutional basis for GRB. Equality laws and public finance statutes fortifying the obligation to amalgamate gender cogitation into decisions.

- ❖ National gender development policies: Gender policies, women's empowerment strategies, and comprehensive growth scaffolding set-up GRB objectives across sectors. Alignment between gender policies and fiscal policy enhances policy coherence.
- ❖ Budgetary planning instruments: Performance-linked budgeting, gender Budget Statements, Medium-Term Expenditure Frameworks [5], and outcome-based budgeting frameworks formalize gender analysis within the budget cycle. A rugged legal-policy architecture transforms GRB from a voluntary commitment into a rule-based fiscal practice, thereby buttressing its sustainability and credibility.

8.2 Role of Government Institutions and Line Ministries

Government institutions play a central coordinating and implementing role in changing GRB principles into tangible fiscal outcomes. Effective GRB requires both horizontal coordination and vertical amalgamation across levels of government. Key institutional actors include:

- ❖ Ministries of Finance and Niti Aayog: Act as nodal agencies responsible for combining gender point of view into macro-fiscal foundations. Issue guidelines, appraisal criteria, and budget circulars specifically emphasizing on gender analysis.
- ❖ Different ministries and sectoral departments: Incorporate gender objectives into sector-specific programmes such as health, education, labour, and social protection. Identify gender-specific outcomes and distributing resources [6] accordingly.
- ❖ Gender focal points and inter-ministerial committees: Facilitate technical coordination to build within ministries. Ensure consistency in gender tagging, reporting, and evaluation.

Institutional ownership across departments prevents GRB from being confined to women-specific schemes and promotes gender mainstreaming across all public expenditures.

⁴ (Government of India M. o., n.d.) "<https://missionshakti.wcd.gov.in/gender-budgeting/gb-institutional-mechanisms>"

⁵ (Government of India M. o., Key to Budget Document – Budget 2025–26, 2025) "https://www.indiabudget.gov.in/doc/Key_to_Budget_Document_2025.pdf"

⁶ (Government of India M. o., 2016) "<https://www.indiabudget.gov.in/budget2016-2017/ub2016-17/eb/stat20.pdf>"

8.3 Civil Society and Stakeholder Participation

Civil society involvement supplements the democratic transparency and accountability of Gender-Responsive Budgeting. GRB is inherently collaborative, as it visions to reflect diverse gendered experiences in fiscal decision-making. Key contributions of stakeholders include:

- ❖ Civil society organizations: Conduct independent budget analysis and gender audits. Advocate for equitable resource allocation and policy reform.
- ❖ Academic and research institutions: Provide speculative frameworks, empirical evidence, and evaluative tools for GRB implementation. Support methodological rigor in gender impact assessments and promote sustainability for inclusive growth.
- ❖ Community-based organizations and marginalized groups: Articulate lived experiences of budgetary exclusion. Strengthen bottom-up accountability and social monitoring.

Stakeholder betrothal mandates that GRB moves beyond technocratic budgeting towards a socially rooted and justice-oriented fiscal process in long-term advancement.

8.4 Data, Indicators, and Gender-Disaggregated Analysis

Data systems form the technical foundation of Gender-Responsive Budgeting. Evidence-based budgeting makes accurate measurement for gender differentials in access, outcomes, and resource utilization. Critical components include:

- ❖ Gender-disaggregated data: Dismantling by sex, age, income, caste, region, and employment status records intersectional inequalities. Administrative data and household surveys support sector-specific evaluation and analysis.
- ❖ Gender-sensitive indicators: Output, outcome, and impact indicators link budget allocations to gender-specific results. Amalgamating with SDG indicators to enhance global evenness.
- ❖ Analytical tools and methodologies: Gender impacts—gauging, benefit incidence analysis, and time-use surveys reveal hidden biases in fiscal policy. Expenditure tracking systems improve formulation, assessment, monitoring, and evaluation.

Weak data infrastructure undetermined Gender-responsive budgeting's effectiveness, whereas strong analytical capacity enables evidence-driven fiscal welfare justice.

Administrative arrangements and policy tools transform moral-based aspiration into a functional public finance strategy. Legal instructions ensure legitimacy,

institutional coordination maintaining proper implementation, collaborative governance strengthens accountability, and data systems provide analytical grounding. Together, reconfiguring public finance as an instrument of equity, justice, and sustainability that effectively addresses structural disparities; hence, improves policy responsiveness, supports umbrella and long-term socio-economic development outcomes, and empowers marginalized communities through targeted and transparent fiscal interventions, at large.

9. CHALLENGES AND CONSTRAINTS IN IMPLEMENTING GENDER-RESPONSIVE BUDGETING

Despite its growing recognition as an alternative contraption, Gender-Responsive Budgeting faces a range of structural, institutional, and political challenges that constrain its effective implementation. These challenges are particularly pronounced in transitional economies, where fiscal systems are often hindered by administrative rigidities, limited availability, and unshakeable power relations. A systematic investigation of these limitations is mandatory to explain why "GRB often remains figurative rather than truly effective in practice", highlighting the gap between policy intent and meaningful application across fiscal processes.

9.1 Institutional and Administrative Barriers

One of the most significant impediments to the effective implementation lies in institutional and administrative weaknesses within public financial management systems. In many countries, GRB is treated as an auxiliary exercise rather than being fully integrated into the core budgetary process. Budget formulation, execution, and evaluation are often governed by rigid bureaucratic procedures that prioritize macroeconomic stability and fiscal discipline over equity concerns. As a result, gender considerations tend to be confined to select social sector, while major expenditure goes to infrastructure, defense, industries, etc.

Moreover, the absence of clear institutional directive and accountability contrivance sabotage the sustainability of GRB initiatives. In several cases, gender budgeting is dispersed across multiple departments without effective coordination, leading to fragmented implementation. Hence, weakening inter-ministerial collaboration and limited ownership among ministries dilute the impact of GRB. Hence, administrative turnover and the lack of continuity in policy priorities disrupt long-term planning and weaken institutional memory.

9.2 Data Gaps and Measurement Issues

Reliable and comprehensive data form the spine of evidence-based policy intervention, and Gender-Responsive Budgeting. However, persistent data gaps and measurement challenges significantly limit the analytical rigor and effectiveness of GRB. In many contexts, gender-disarticulated data on income,

employment, access to public services, and unpaid care work remain incomplete or outdated. This deficiency hampers the ability of policymakers to accurately assess differential gender impacts on the society as a whole.

Furthermore, existing classification systems are often ill-equipped to detect gender-specific outcomes, as they focus primarily on inputs and expenditures rather than outcomes. The lack of standardized methodologies for measuring gender responsiveness in different sectors that complicate monitoring and evaluation efforts. Therefore, judgement and assessments rely on qualitative judgments or proxy indicators, which may not fully reflect the complex and intersectional nature of inequalities and hence, reducing the credibility in decision-making.

9.3 Political Economy Constraints

The political economy circumstances within which budgeting decisions are made poses formidable challenges to the advancement of Gender-Responsive Budgeting. Budgetary processes are inherently political, shaped by competing interests, power asymmetries, and ideological orientations. In many cases, GRB confronts barriers from fixed elites and institutional actors who perceive gender equity as redistributive patriarchal norms of core economics. Hence, ensconcing institutional inertia that marginalize gender concerns.

Additionally, short-term political incentives frequently underline the long-term faith required for effective implementation, to prioritize extensively populist expenditures over structural investments. In such environments, GRB risks being instrumentalized as a symbolic gesture to satisfy international faiths, such as those under the Sustainable Development Goals framework, rather than previewing as a substantive reform agenda. The absence of strong political wilfulness and leadership leads to the critical constraints on the transformative potential.

9.4 Capacity Building and Awareness Challenges

Limited technical capacity and insufficient awareness among policymakers and administrators further constrain the application of Gender-Responsive Budgeting. GRB requires specialized knowledge of gender analysis, public finance, and policy evaluation, yet such expertise is often scarce within government institutions. Budget officials may lack the critical

evaluation tools and training necessary to combine gender-sensitive point of view into fiscal planning.

Equally important is the broader challenge of sensitization and awareness. Without well-informed understanding of gender equality as a core development, initiatives are unlikely to gain traction within bureaucratic systems. The limited engagement of civil organizations, academic institutions, and local stakeholders lead to knowledge dissemination, sustained investment in training, institutional learning, and participatory processes. Hence, GRB risks remaining a technocratic exercise rather than enhancing social justice.

In an overview, while Gender-Responsive Budgeting holds considerable promise as a tool for reconfiguring public finance in pursuit of equity and sustainability, its effective practical utilization is contingent upon overcoming deep-seated institutional, data-related, political, and capacity-based constraints. Addressing these challenges requires a comprehensive commitment to fiscal reform, evidence-based policymaking, and inclusive practices.

10. CASE STUDY:

Union Budget 2025-26 Analysis for Gender Responsive Budgeting

The data estimations showed up from 20214-15 to 2025-26, India saw a significant jump in the gender budget allocation, i.e., an increase from Rs. 0.98 Lakh crore (2014-15) to Rs. 4.49 Lakh crore (2025-26), which is approximately robust around 8.9% in FY 2025-26, up from 5.46% in 2014-15⁷. This reflects Government of India's devotion towards gender equity public spending. This marks the India major milestone, in the efforts to make supportive equitable spending towards women with the introduction of 'Gender Budgeting Statement' in 2005-06. This helps recognize public resource allocation through a gender lens and identifying that national budget impact on, necessitating a system approach to ensure women's developmental spending. Gender budgeting is gaining momentum, as more ministries become aware of this analytical tool, which not merely severs as an accounting exercise but as a strategic mechanism to check if services are delivered and aims to improve women's access to public resources in India [8].

⁷ (Government of India M. o., Gender Budgeting Handbook for Ministries/Departments and State Governments, 2015) "<https://www.istm.gov.in/uploads/tenders/1608190907GB - Handbook October 2015.pdf>"

⁸ (Government of India M. o., 2016) "<https://www.indiabudget.gov.in/budget2016-2017/ub2016-17/eb/stat20.pdf>"

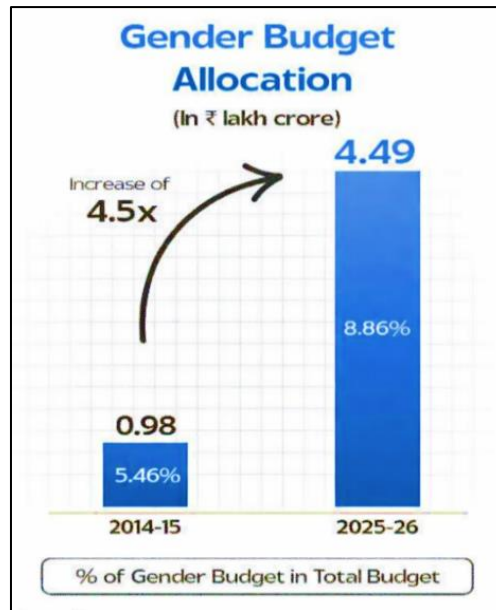


Figure 1: Gender Budget Allocation

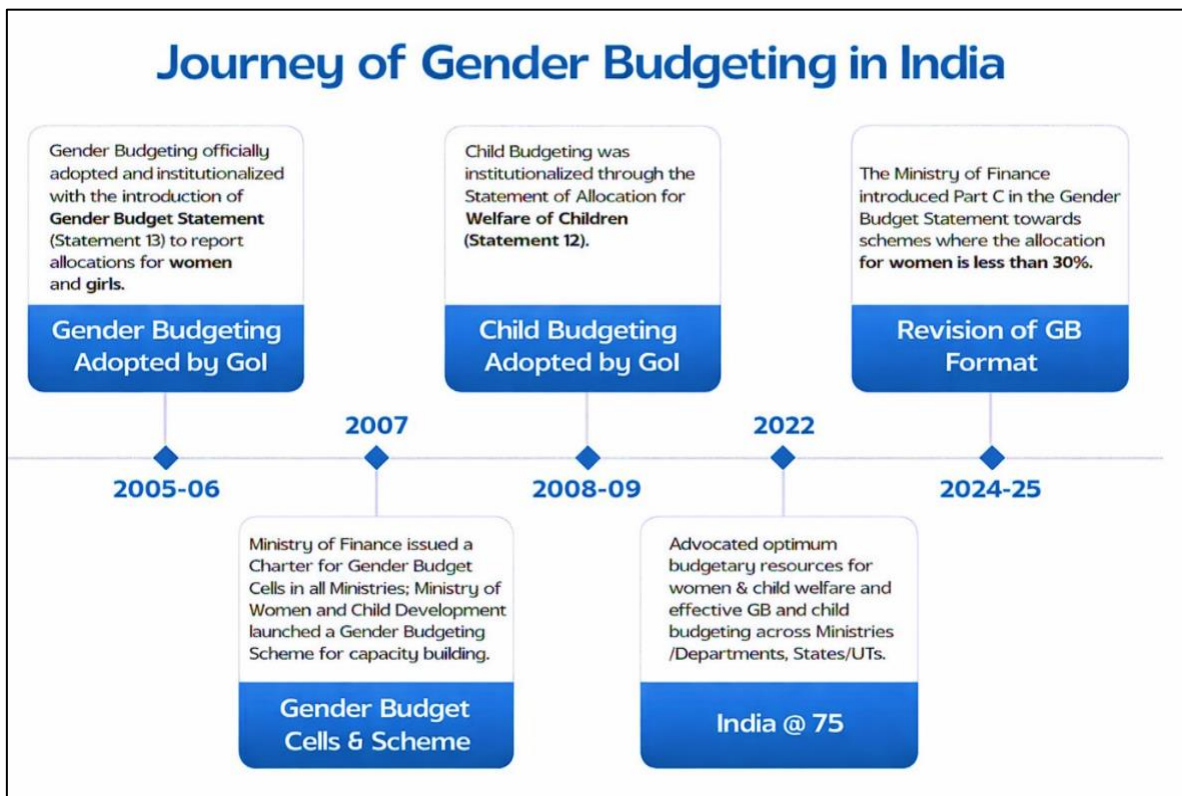


Figure 2: Journey of Gender Budgeting in India
Source: Ministry of Women and Child Development (Fig. 1 and Fig. 2)

In June 2025, the Ministry of Women and Child Development organised a National Consultation on Gender Budgeting, during which the 'Gender Budgeting Knowledge Hub' portal was launched⁹. The Hub¹⁰ is a digital repository of all information related to gender

budgeting processes, intended for use by central and state government ministries/departments, as well as other stakeholders.

⁹ (Bureau, 2025) <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2137727®=3&lang=2>

¹⁰ (Government of India M. o., n.d.) <https://missionshakti.wcd.gov.in/gender-budgeting/about>

10.1 Components of the India's Gender Budgeting Framework

The Gender Budget is organized into multiple components to capture varying levels of budgetary support for women-focused development, enabling a clearer assessment of government efforts toward gender equality and empowering women via public expenditure.

- ❖ **Part A** details schemes in which 100% provision is for women.
- ❖ **Part B** reflects schemes allocations for women, i.e., at least 30% of the provision.
- ❖ In the Union Budget of 2024-25, **Part C** was included as schemes with allocations for

women and girls below 30% of the provision. Inclusion of Part C in the GBS is expected to holistically reflect the allocations for women by the Government and its commitment towards gender equality and women empowerment.

The three-part structure of the Gender Budget ensures greater transparency and inclusiveness, allowing policymakers to better track women-focused spending and demonstrate the government's stronger commitment to gender equality and women's empowerment through public finance.

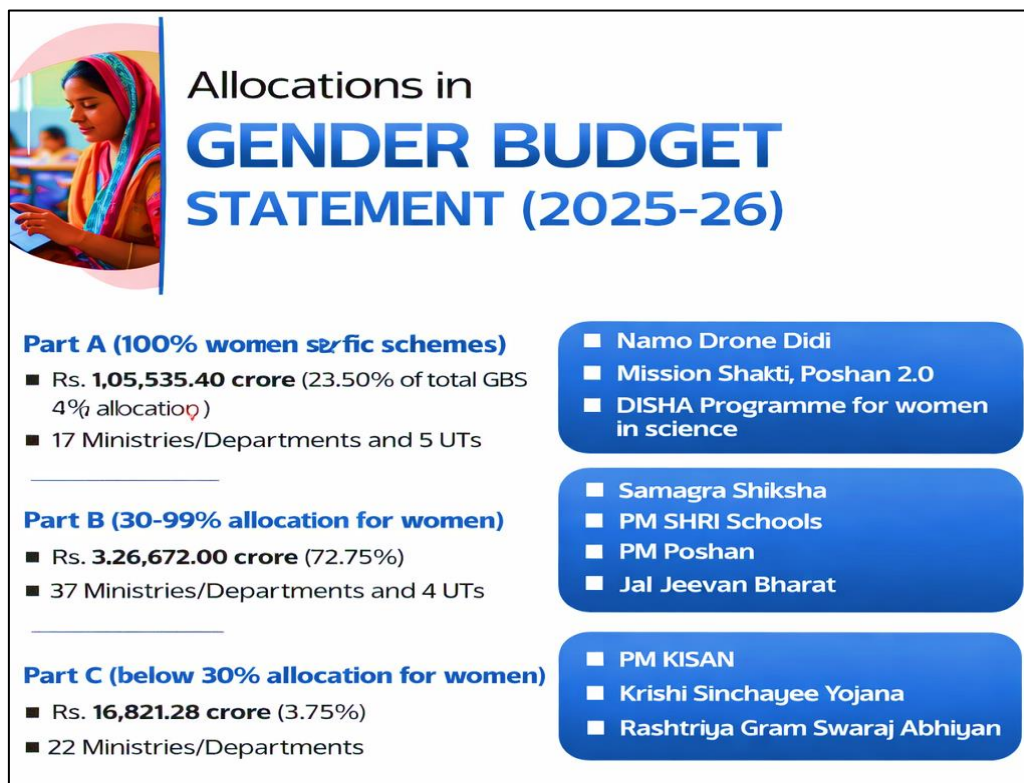


Figure 3: Gender Responsive Budget Allocation Statement (2025-26)
Source: Ministry of Finance, Expenditure Profile 2025-26

Together, Parts A, B, and C provide a comprehensive framework for tracking gender-responsive public spending, enabling better assessment of policy priorities, improving transparency in fiscal governance, and strengthening the government's commitment to advancing gender equality and women's empowerment [11].

10.2 Gender Responsive Budgeting: Union Budget 2025-26, Positive Trends

As per a paper by the Observer Research Foundation, titled- 'Gender-Responsive Budgeting in India, Bangladesh and Rwanda: A Comparison' (July 2020),

India's introduction of gender budget shows a positive trend:

- ❖ India has institutionalized gender-responsive budgeting at both national and state levels, with Gender Budget Cells established across ministries and departments.
- ❖ The mandatory inclusion of Gender Budget Statements in the Union Budget ensures regular tracking of allocations for women and girls, reflecting a growing financial promise.
- ❖ Capacity-building initiatives, such as manuals, handbooks, and training by the Ministry of

¹¹ (Government of India M. o.)
“<https://missionshakti.wcd.gov.in/public/documents/gbdocuments/17099660571749707051.pdf>”

- ❖ Women and Child Development, have foundational expertise in gender budgeting.
- ❖ Several states have adopted GRB, to decentralized & region-specific gender interventions.
- ❖ There is an increasing emphasis on collecting sex-disarticulated data and monitoring

- outcomes, moving beyond input-based accounting to impact evaluation.
- ❖ GRB has influenced the design of new women-centric schemes, empowering women's economic and social empowerment across sectors and an impactful implementation.

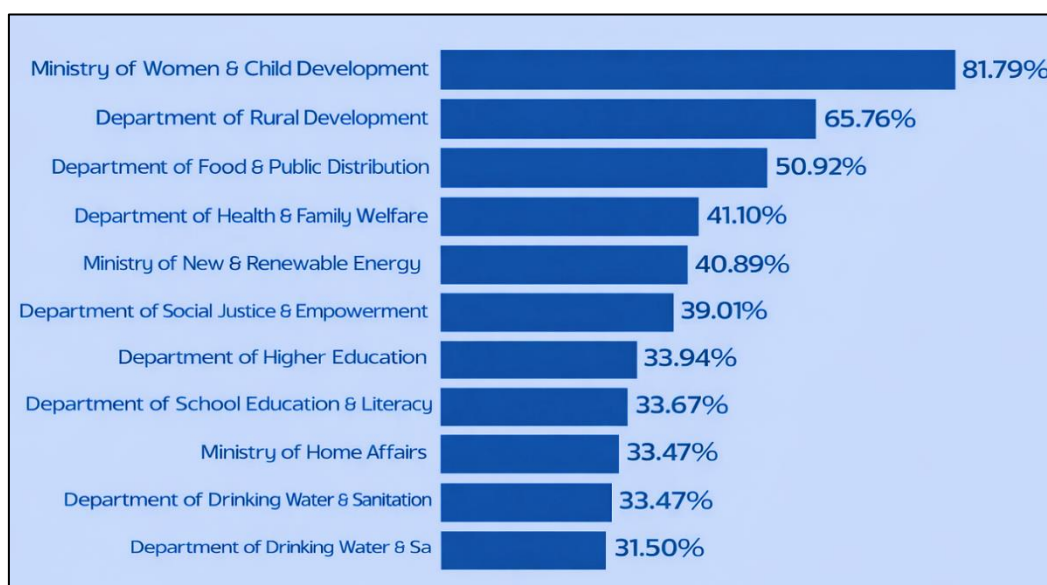


Figure 4: Top 10 Ministries/Departments that have reported more than 30% of their allocations in the Gender Budget for FY 2025-26:

Source: Ministry of Women and Child Development

These trends collectively demonstrate India's progress in mainstreaming gender considerations into public expenditure and policy planning.

10.3 Summary for the Case Study

Gender budgeting in India represents changing governance reform that transcends resource allocation to address deep-rooted structural inequalities and enhance development. The remarkable growth in gender budget allocation in FY 2025-26, coupled with the evolution of a comprehensive three-part framework, launched by Mission Shakti, demonstrates India's unwavering promise towards mainstreaming gender concerns across all government activities. The establishment of the Gender Budgeting Knowledge Hub portal and the active participation of ten major ministries, show gender initiatives signal for paradigm shift in policymaking. By inserting a gender lens into every aspect of planning, budgeting, and implementation, India is repositioning itself as a global leader in gender-responsive governance, paving the way for a more equitable and inclusive society where every woman raises themselves to their fuller potential.

11. POLICY IMPLICATIONS AND STRATEGIC RECOMMENDATIONS

Gender-Responsive Budgeting diagnosed as mutation approach in public finance that converts gender-sensitivity approach into fiscal decision-making. To

realize its full potential as an instrument of social justice and a catalyst for achieving the Sustainable Development Goals, by moving beyond figurative faiths to institutionalize outcome-oriented actions. This section outlines key implications and recommendations across interrelated dimensions:

11.1 Strengthening Gender-Sensitive Fiscal Governance

Rooting gender-sensitive fiscal governance as a foundation to the effective implementation, who have been traditionally gender-neutral in design but gender-biased in outcomes, often deepening inequalities. A critical policy implication, therefore, is the need to explicitly integrate gender equity objectives into the core architecture of public financial systems. This requires formalizes GRB through legal mandates, fiscal responsibility legislation, and budgetary guidelines that recognize gender equality as a macro-fiscal objective. Ministries of finance, traditionally prioritize efficiency, stability, and growth, must stake hold gender justice. This can be achieved by establishing dedicated GRB cells and appointing gender budget focal points across ministries for inter-ministerial coordination between finance and women's development. Capacity building is vital for effective gender-sensitive fiscal governance, as policymakers, budget officials, and auditors need training in gender analysis, feminist economics, and

equity-based planning. Without this, GRB may remain symbolic.

11.2 Mainstreaming GRB across Budget Cycles

For Gender-Responsive Budgeting to be genuinely practical, it must mainstream the entire budget cycle, from formulation and approval to implementation, monitoring, and audit. A piecemeal approach dilutes its impact on fiscal priorities and resource allocation. Integrating gender analysis with the mandatory budgeting practice. During formulation, gender impact assessments should be transparent and well-informed in spending decisions, while Gender Budget Statements must articulate clear goals, outcomes, and measurable indicators. During budget execution, strong tracking mechanisms are needed to ensure that allocated resources reach their intended beneficiaries. Issues such as fund leakages, delays, and underutilization often affect gender-focused programs and reduce their effectiveness. Integrating gender markers into financial management information systems can enhance real-time transparency and help identify gaps between planned and actual spending. At the approval and audit stages, legislatures and audit institutions must apply a gender lens when reviewing fiscal policies. Gender audits can assess not only compliance but also equity and impact, strengthening accountability and the credibility of GRB.

11.3 Aligning GRB with Long-Term Sustainable Development Strategies

Aligning GRB with long-term sustainable development strategies is critical to ensuring policy coherence and intergenerational equity. The SDGs provide a comprehensive framework for integrating economic, social, and environmental objectives, with gender equality as both a standalone goal (SDG 5) and a cross-cutting enabler. GRB serves as a strategic bridge between fiscal policy and the SDG by translating normative commitments into budgetary actions. From a policy perspective, national development plans, medium-term expenditure frameworks, and sectoral strategies should integrate gender-responsive targets aligned with SDG indicators. Such alignment ensures that public spending advances women's economic empowerment, access to education and healthcare, reduction of unpaid care work, and inclusive growth. GRB must also address gendered dimensions of climate finance, digitalization, and social protection. Long-term coherence further requires moving beyond short-term welfare allocations toward transformative investments that address structural inequalities. Spending on education, skills, care infrastructure, and labour market inclusion generates high social returns and supports sustainable development. Hence, GRB within long-term fiscal planning enables governments to pursue a development trajectory that is growth-oriented, equity-driven, and socially just.

11.4 Enhancing Monitoring, Evaluation, and Accountability

Robust monitoring, evaluation, and accountability mechanisms are indispensable for assessing the effectiveness of GRB and sustaining political commitment. One of the major challenges confronting GRB initiatives is the lack of outcome-based evaluation, which limits their ability to demonstrate tangible impacts on gender equality and social justice. Policy frameworks must prioritize the development of gender-sensitive indicators, benchmarks, and performance metrics that go beyond input tracking. Outcome and impact evaluations should assess how budgetary interventions affect access, quality, and equity of public services across gender groups. The systematic use of gender-disaggregated data is central to this process, necessitating investments in statistical capacity and data infrastructure. Accountability mechanisms should operate at multiple levels. Parliamentary oversight, independent audits, social accountability tools, and citizen engagement platforms can collectively strengthen fiscal transparency. Civil society organizations play a critical role in budget analysis, advocacy, and monitoring, thereby democratizing fiscal governance.

Overall, these policy implications and strategic recommendations underscore that Gender-Responsive Budgeting is not merely a technical budgeting tool but a reconfiguration of fiscal governance itself. When effectively institutionalized, mainstreamed, aligned with sustainable development strategies, and supported by robust accountability mechanisms, GRB emerges as a powerful lever for advancing social justice and achieving inclusive, sustainable development.

12. CONCLUSION

This research paper on Gender-Responsive Budgeting analysed the transformative reconfiguration of the conventional public finance paradigm, positioning it as a central contrivance for advancing social justice within the Sustainable Development Goals framework. The first major finding marked that public finance is inherently political and distributive rather than gender-neutral, as budgetary outcomes showcase social priorities and structural hierarchies. By integrating a gender lens into fiscal governance, it raises voice against the orthodox efficiency-driven models adding-up equity, inclusion, and substantive equality, hence aligning policies with practical realities of women and marginalized groups. Secondly, the paper reveals a strong operational convergence, demonstrating that GRB translates global development faiths into application fiscal actions. Therefore, these findings confirm that without GRB, SDG implementation risks remaining largely rhetorical. An important highlight of this paper lies in analysing gender inequality as a structural economic issue, rather than a social concern. Over the time, gender gaps in labour force participation, asset ownership, and access to public services are deeply

influenced by budgetary priorities. The study describes that GRB can act as a corrective asset which in turn benefits women and address historical disadvantages. This gives rightward shift to policy discourse from welfare-oriented interventions to rights-based empowerment. Similarly, the case of India's Gender Budget Statement for 2025–26 offers empirical support to the theoretical framework. It shows meaningful institutional advances through precise gender budget statements, sectoral allocations, and greater commitments towards women-oriented schemes. However, major loop holes do exist, including weak outcome-based evaluation, inter-ministerial fragmentation, and the conflation of women-specific spending. Although progress in visibility and allocation—the in-depth evidences integrate deeper into revenue policy, macro-fiscal planning, and intersectional analysis. From an international perspective, the paper marks the edge to countries such as Sweden, Finland, Austria, etc. that offer valuable lessons in institutionalizing GRB via legal mandates, performance budgeting, and gender-disaggregated fiscal data. Comparative analysis shows that successful GRB frameworks are characterized by strong political commitment, participatory governance, and accountability mechanisms. These experiences reinforce the finding that GRB's effectiveness depends not merely on allocation size but on governance quality.

To summarize, this research study contributes in evolving literature on feminist public finance by asserting that GRB is central to restructure the moral and functional grounds of the state's fiscal role. In assessing whether the research aims were achieved, the study successfully demonstrates that GRB represents interdisciplinary approach as paradigm shift in public finance, reframing budgets as ethical and social contracts rather than technical documents. It also marked GRB's strategic need for the SDGs and social justice outcomes, while comprehensively evaluating both national and global practices. The key takeaway from this research is that GRB is not an end but a means toward inclusive and sustainable development.

REFERENCES

- Ahmad, N. (2024). Gender Responsive Budget in India: An Overview.
- Bureau, P. I. (2025, June 19). *Ministry of Women and Child Development organises National Consultation on Gender Budgeting*. Retrieved from Press Information Bureau, Government of India: <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2137727®=3&lang=2>
- Chakraborty, L. (2020). A Case Study of Gender Responsive Budgeting in India. *The Common Wealth*.
- Diamond, B. H. (1999). *Guidelines for Public Expenditure Management*. Retrieved from International Monetary Fund: <https://www.imf.org/external/pubs/ft/extend/index.htm>
- (2022). *GENDER RESPONSIVE BUDGETING-FREQUENTLY ASKED QUESTIONS*. Ministry of Women and Child Development.
- Government of India, M. o. (2015). *Gender Budgeting Handbook for Ministries/Departments and State Governments*. Retrieved from Institute of Secretariat Training & Management: https://www.istm.gov.in/uploads/tenders/1608190907_GB_-_Handbook_October_2015.pdf
- Government of India, M. o. (2016). *Statement 20: Expenditure Budget Vol-I – Gender Budget*. Retrieved from India Budget: <https://www.indiabudget.gov.in/budget2016-2017/ub2016-17/eb/stat20.pdf>
- Government of India, M. o. (2016). *Statement 20: Gender Budget – Expenditure Budget 2016–17*. Retrieved from India Budget: <https://www.indiabudget.gov.in/budget2016-2017/ub2016-17/eb/stat20.pdf>
- Government of India, M. o. (2025). *Key to Budget Document – Budget 2025–26*. Retrieved from India Budget: https://www.indiabudget.gov.in/doc/Key_to_Budget_Document_2025.pdf
- Government of India, M. o. (n.d.). *About Gender Budgeting*. Retrieved from Mission Shakti: <https://missionshakti.wcd.gov.in/gender-budgeting/about>
- Government of India, M. o. (n.d.). *Gender Budgeting – Institutional Mechanisms*. Retrieved from Mission Shakti: <https://missionshakti.wcd.gov.in/gender-budgeting/gb-institutional-mechanisms>
- Government of India, M. o. (n.d.). *Gender Budgeting Documents*. Retrieved from Mission Shakti: https://missionshakti.wcd.gov.in/public/documents/gb_documents/17099660571749707051.pdf
- Prepared by the Gender Equality Network and the Democratisation, D. a. (2019). SDC working paper. *Socially inclusive & gender responsive budgeting*.
- Shreeves, M. S. (2023). Gender responsive Budgeting: Implication for the budget of the European Parliament. *European Parliamentary Research Service*.
- Singh, A. K. (2024). Gender Budgeting in India: A Study of Union Budgets. *Shodh Drishti (An International Peer Reviewed Refereed Research Journal)*, Vol. 11, No. 11.
- Singh, M. P. (2022). Gender Responsive Budgeting - A National Study on Stakeholder Perspectives and Way Forward. In *VAMNICOM Working Paper Series (Volume 1 Issue 2)*. Maharashtra, India: Vaikunth Mehta National Institute of Cooperative Management.
- Vanishree, J. (2021). *Gender Responsive Budgeting and Decentralized Local Governance: Unleashing the Potential for Gender Equity and Human Development*. Department of Political Science and Development Administration, Gandhigram Rural University.