International Journal of Social Sciences
Citation: IJSS: **14**(01&02): 01-09, March & June 2025
DOI: 10.46852/2249-6637.01.2025.2

RESEARCH PAPER

Empowering Women Through Fiscal Policy: An Evaluation Of India's Gender Budgeting Experience

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Received: 14-03-2025 **Revised:** 18-05-2025 **Accepted:** 05-06-2025

ABSTRACT

The realization of human development necessitates the progress and empowerment of women and girls, who constitute 48.9% of India's overall population according to the 2011 census. Women are not only a significant proportion of the nation's valued human capital, but they are also individuals whose socioeconomic development is crucial for sustaining the progress of the country. Disparities are evident in India concerning the control and access to resources by women. These disparities are evident in various domains, including but not limited to occupational status, skill levels, health, and literacy. In recent decades, women's empowerment has garnered global focus, including in India, and several initiatives have been taken both at national and international levels for promoting women's empowerment. Gender Budgeting is a recent addition to these initiatives and is recognized as a crucial tool for attaining gender equality and women's empowerment. The present study seeks to analyze the effects of gender budgeting on women's empowerment in India by examining some key socioeconomic indicators such as education, health, and employment status. The findings reveal a mixed picture of the effectiveness of gender budgeting in promoting gender equality and women's empowerment in India. Despite a number of positive developments, the gender budgeting effort has certain flaws that minimize its impact on holistic empowerment of women.

HIGHLIGHTS

- Since its inception in 2005-06, the proportion of the Gender Budget within the Union Budget of India exhibited a steady increase, reaching a peak of 6.22 percent in 2011-12, before entering a phase of decline up to 2022-23, albeit with intermittent fluctuations.
- The assessment of the impacts of gender budgeting on women's empowerment in India presents a varied outcome. While there have been some encouraging developments, there are certain shortcomings in the gender budgeting initiative which limit its effect on holistic empowerment of women.

Keywords*:* Gender budgeting, women empowerment, health, female literacy, female employment status, female political representation

Over the past two decades, women's empowerment has been increasingly recognized as a cornerstone of sustainable and inclusive development. To advance social, economic, and political equity, governments and international organizations have introduced various initiatives, among which Gender Budgeting has emerged as a significant tool. This approach examines government budgets through a gender lens, assessing the differential impacts of fiscal policies on women and ensuring that commitments to gender equality are reflected in resource allocation.

How to cite this article: Kazi, M.R. (2025). Empowering Women Through Fiscal Policy: An Evaluation Of India's Gender Budgeting Experience. *Int. J. Soc. Sci.*, **14**(01&02): 01-09.

Source of Support: None; **Conflict of Interest:** None

In India, gender budgeting gained momentum with the introduction of the Women's Component Plan (WCP) during the Ninth Five-Year Plan (1997–2002) and was further institutionalized in 2004-05 with the mandatory establishment of Gender Budgeting Cells (GBCs) across ministries. The Union Budget 2005-06 included the first dedicated Gender Budget Statement (GBS), and since then, the practice has been continued in the successive Union Budgets to track allocations for women's welfare. The Ministry of Women and Child Development (MWCD), in collaboration with the Ministry of Finance, has actively promoted gender mainstreaming across policies and programs through the Gender Budget Charter (2007), ensuring that gender considerations are integrated throughout the budgetary process.

After more than twenty years of implementation, India's experience with gender budgeting provides a valuable opportunity to evaluate its effectiveness. This study examines the impact of gender budgeting on women's empowerment, focusing on critical dimensions such as health, education, employment, and political participation.

Review of Literature

The present study makes a review of the most relevant literature on the concepts of women empowerment, gender budgeting as well as the impacts of gender budgeting on women empowerment in India.

It is difficult to provide a specific definition of the concept of "women's empowerment" because of the fact that 'empowerment' has multiple dimensions that are interconnected and interdependent. These dimensions include economic, social, cultural, and political aspects. The majority of contemporary definitions of empowerment found in the literature on development are based on Amartya Sen's "*Development as Freedom*" (1999), which emphasizes that development is about giving people more options or choices. According to Kabeer (2001), empowerment is "*the expansion of people's ability to make strategic life choices in situations where this ability was previously denied to them*". The changes in the ability to exercise choice can be conceptualized in terms of three interconnected dimensions that constitute choice: resources, which establish the circumstances in which choices are made; agency, which lies at the core of the decision-making process; and achievements, which are the results of choices (Kabeer, 2001).

According to Grown (2008), there are three different domains of empowerment: the capabilities domain, which looks at things like education, health, and nutrition as indicators of knowledge and health; the access to resources and opportunities domain, which mostly takes into account things like economic assets and political decision-making; and the security domain, which takes into account issues related to violence and conflict. The most common indicators of women's empowerment according to Desai (2010), assess capabilities, particularly health and education, as well as control over political and economic resources and decision-making processes.

As far as gender budgeting is concerned, it has been defined in various ways, although the essence of all the definitions is almost the same. Gender budgeting has been defined by the International Development Research Centre, Canada (IDRC) as "*Gender budget initiatives look at how governments generate and utilize public funds, with the objective of achieving gender equality in the process of decision making on the allocation of public funds as well as in the distribution of the benefits and burdens of government budgets. Special attention is placed on the effect that government budgets have on the most disadvantaged sections of women*" (IDRC, 2001).

According to Goyal (2005), gender budgeting is a method that involves segmentation of the government budget to see how it affects different genders differently and to turn gender commitments into budgetary obligations. Similarly, Goel & Rani (2009) posit that gender budgeting strives to achieve gender equality in the allocation of public expenditures by recognizing and identifying the consequences for women's empowerment. The goal here is to provide a fair, reasonable, and efficient distribution of public resources for women's overall development.

In its Information Bulletin (2016), the Lok Sabha Secretariat of the Government of India noted that gender budgeting is more than just an accounting exercise; it is a constant endeavour to ensure that women and men alike enjoy the benefits of development. Gender budgeting involves the adoption of a gender perspective throughout different stages of the budgeting process, including programme and policy formulations, assessing the needs of specific target groups, reviewing existing policies and guidelines, allocating resources, implementing programmes, assessing their impact, and reprioritizing resources, etc.

In examining the implications of gender budgeting for women, Goel & Rani (2009) in their paper highlighted the fundamental objectives of gender budgeting and outlined the methodological approaches through which it operates as an instrument for promoting women's empowerment. In addition, an attempt was made to analyze the Union Budgets from a gender perspective. The paper concluded that gender budgeting reduces economic disparities between men and women and promotes women's empowerment through the optimal distribution of resources.

Ahmad (2014) states that in addition to presenting the financial commitments of the Government of India towards gender equality, the gender budget approach provides each department and ministry with the necessary mechanism to integrate women-focused schemes and programmes into their respective budgets. However, the author points out that there is a declining trend in the proportion of funds going toward this goal, and unless this problem is effectively addressed, the gender budgeting process as a whole will amount to a mere statistical exercise. The author proposes that there should be sufficient quantity and quality of budgetary spending on programmes that help women, and those funds should be used fully and efficiently by the executing agencies to get the desired outcomes.

Alam, Ahmad & Abusad (2017) noted several positive outcomes associated with the implementation of gender budgeting in India. These include an improvement in female life expectancy at birth, a decrease in maternal mortality rate, reduction in infant mortality rate for females, a decline in the total fertility rate, and an increase in female literacy. The study revealed that gender budgeting in India had a significant beneficial effect on the socioeconomic and health outcomes of women, hence playing a crucial role in promoting women's empowerment.

In her article, Malik (2018) contends that the gender budgeting initiative in India suffers drawbacks in its execution and implementation, limiting its benefits across all regions of the country equally. Consequently, there are still some areas within India where women lack access to basic amenities, let alone their empowerment.

Gogoi (2020) states that the condition of women will undoubtedly improve if the gender budgeting initiatives of the Government of India are implemented effectively. Success towards improving the status of women is possible if the government periodically evaluates its strategies and attends to critical areas of need. He further asserts that mere allocation of funds through budgetary means is insufficient. More effort should be made to educate the general public, and women in particular, about their rights in order to close the gender gap and promote women's empowerment.

Moreover, it is well-established that greater economic efficiency and productivity is closely associated with gender equality. Achieving the gender and poverty-related goals included in the MDGs and its successor, the SDGs, would require improving women's educational opportunities, access to quality healthcare, and the ability to participate in paid employment. Gender budgeting can therefore contribute to more equitable or inclusive economic growth through its influence on fiscal policy (Stotsky & Zaman, 2016).

The above review of literature reveals that a number of studies have been undertaken on gender budgeting and women empowerment (e.g., Ahmad, 2014; Alam, Ahmad & Abusad, 2017; Gogoi, 2020; Goel & Rani, 2009; Goswami, 2006; Malik, 2018; Mitra, 2019; Sharma & Garg, 2014). However, most of those studies focus on the genesis, importance, steps, mechanisms, objectives, and so on of gender budgeting in India. A few of these studies emphasizes on the budget allocations to different women centric schemes under successive Five-Year Plans and their impacts. Thus, comprehensive research examining the influence of gender budgeting on critical dimensions of women's empowerment – such as health, education, employment, and political participation – remains limited. Therefore, the present study is an attempt to fill this gap to some extent. This study will not only add to the existing body of knowledge, but will also hold practical implications for the formulation of policies pertaining to women's empowerment.

Data and Methodology

The present analysis relies exclusively on secondary data. The necessary data has been gathered from multiple sources, including the Gender Budget Statements of Union Budgets of the Government of India, Census of India, National Sample Survey Organisation (NSSO), Ministry of Statistics and Programme Implementation (MOSPI), National Family Health Survey (NFHS), journal articles, books, magazines, newspapers, and websites. This study has used both quantitative and descriptive analysis. The data have been analysed and conclusions have been drawn using basic statistical techniques such as frequency counts, percentage method, and bar diagrams.

RESULTS AND DISCUSSION

The progress of gender budgeting as well as its impacts on the critical dimensions of women empowerment in India have been discussed below.

The Progress of Gender Budgeting in India

Over the past two decades, gender budgeting has emerged as a significant policy instrument in India for addressing gender inequality and advancing women's empowerment. Recognizing its importance, the Union Government introduced a separate statement on gender budgeting in the Union Budget for the first time in 2005-06 and, ever since then, the Ministry of Finance has annually presented the Gender Budget Statement (GBS), included as Statement No. 13 in Volume I of the Expenditure Budget. The GBS is divided into two parts: Part A, which covers schemes with 100 percent allocation for women, and Part B, which includes programmes with 30 to 99 percent allocation. As the nodal agency for gender budgeting, the Ministry of Women and Child Development has spearheaded multiple initiatives to strengthen gender budgeting at both national and state levels.

The allocation of funds for gender budgeting is determined based on the demands put forth by different Ministries and Departments with regard to a variety of indicators, attributes and issues that are associated with the empowerment of women. In the Union Budget for the 2005-2006 financial year, only nine Ministries/ Departments introduced gender budgeting, with a total of 10 demands. The following tables (Table 1 & 2) provide an overview of the progress of gender budgeting in India with regard to the allocation of funds.

Table 1: Progress of Gender Budgeting in India

Year	No. of Ministries/ Departments	No of Demands	Total Magnitude of Gender Budget (BE) (₹ Crore)	% of Gender Budget to Total Budget
2005-06	9	10	14378.68	2.79
2006-07	18	24	28736.53	5.09
2007-08	27	33	31177.96	4.50
2008-09	27	33	27661.67	3.68
2009-10	28	33	56857.61	5.57
2010-11	28	33	67749.80	6.11
2011-12	29	34	78251.02	6.22
2012-13	29	34	88142.80	5.91
2013-14	30	35	97133.70	5.83
2014-15	36	39	98029.84	5.46
2015-16	35	35	79257.87	4.46
2016-17	35	47	90624.76	4.58
2017-18	32	48	117221.47	5.28
2018-19	38	49	121961.32	4.99
2019-20	38	49	142813.30	4.72
2020-21	39	58	143461.72	4.71
2021-22	43	60	153326.28	4.40
2022-23	41	57	171006.47	4.33
2023-24	36	60	223219.75	4.96

Source: *Ministry of Finance, Govt. of India: Expenditure Budget Vol. I.*

Since its introduction in 2005–06, India's gender budget has witnessed a steady expansion in terms of absolute allocations, with only a few exceptions in the fiscal years 2008-09, 2015-16, and 2016-17. At its launch, the gender budget accounted for only 2.97 percent of the overall Union Budget. The share grew steadily, peaking at 6.22 percent in 2011-12, signalling a strong policy emphasis on gender-responsive spending during that period. However, this progress proved difficult to sustain, as the share of the gender budget relative to total expenditure began to decline from 2012-13 onwards, albeit with intermittent fluctuations.

As shown in Table 1, the scope of gender budgeting has expanded across ministries and departments, reflecting an institutionalization of the practice. From the participation of merely nine ministries and ten demands for grants in 2005-06, the framework has expanded to encompass over 36 ministries and 60 demands in 2023-24. This expansion reflects not only the growth of administrative engagement with gender-sensitive budgeting but also a recognition of its importance in ensuring inclusive development. While the absolute volume of funds has continued to rise, with allocations exceeding ₹ 2.23 lakh crore in 2023-24, the gender budget's share of the Union Budget has not sustained its earlier momentum, stabilizing at around 4 - 5 percent in recent years. This trajectory highlights both progress in recognizing gender-responsive planning and persistent challenges in mainstreaming gender priorities within the broader fiscal framework.

The data presented in Table 2 reveals that since the beginning of gender budgeting, the share of Part A (which includes100 percent women specific schemes) in gender budgeting has consistently been lower than that of Part B (minimum 30 percent for women specific schemes). Part B consists of the maximum allocation that is not exclusively designated for women.

Table 2: Fund Allocation in Part A and Part B of the Gender Budget

Year	Part A		Part B	
	Allocation in ₹ Crore	**% share to Gender Budget**	**Allocation in ₹ Crore**	**% share to Gender Budget**
2005-06	7905.08	32.90	16126.92	67.10
2006-07	9575.82	33.32	19160.71	66.68
2007-08	8795.47	28.21	22382.49	71.79
2008-09	11459.61	41.43	16202.06	58.57
2009-10	15715.68	27.64	41141.93	72.56
2010-11	19266.05	28.43	48485.75	71.56
2011-12	20548.35	26.26	57702.67	75.74
2012-13	22968.93	26.06	65173.87	75.94
2013-14	27248.29	28.05	69889.41	71.95
2014-15	21887.61	22.33	76142.23	77.67
2015-16	16657.84	21.02	62600.00	78.98
2016-17	17412.01	19.21	75212.00	80.79
2017-18	30184.52	25.75	87036.97	74.25
2018-19	24440.07	20.05	97521.25	79.96
2019-20	29473.52	20.64	11339.78	79.36
2020-21	28568.32	19.91	114893.40	80.08
2021-22	25260.95	16.48	128065.33	83.52
2022-23	26772.89	15.66	144233.58	84.34
2023-24	88044.21	39.44	135175.54	60.56

Source: *Ministry of Finance, Govt. of India: Expenditure Budget Vol. I.*

Impacts of Gender Budgeting on Women Empowerment

Here, the impacts of gender budgeting have been discussed on some important indicators of women empowerment such as education, health, economic participation (employment status), and political participation as follows.

Education

In India, male literacy is consistently greater than female literacy. It can be seen from Table 3 that although there has been a decline in the gender gap in literacy over time, female literacy is still significantly lower than that of men.

Table 3: Literacy Rates in India

Year	Male	Female	Total
2001	75.3	53.7	64.8
2011	82.1	65.5	74.0
2021	84.7	70.3	77.7

Source: *Census of India 2001 & 2011; National Statistical Office (NSO)Report 2021.*

The data indicates that government initiatives, policy reforms, and rising public awareness have expanded educational access, particularly for women. Yet persistent gender disparities reveal uneven progress, underscoring the need for sustained, multi-dimensional strategies that confront structural and cultural barriers to genuine gender equality in education.

Health

India has improved its performance in reducing Infant Mortality Rate – number of infant deaths per 1,000 live births (IMR) as well as Maternal Mortality Rate – number of maternal deaths per 100,000 live births (MMR) over the years as shown in Tables 4 and 5.

Table 4: Infant Mortality Rate (No. of infant death per 1,000 live births)

NFHS Round (Year)	IMR
NFHS – 3 (2005-06)	57
NFHS – 4 (2015-16)	40.7
NFHS – 5 (2019-21)	35.2

Source: *National Family Health Survey (NFHS), Govt. of India.*

Table 5: Maternal Mortality Rate (No. of deaths per 100,000 live births)

Year	MMR
2004-2006	254
2007-2009	212
2010-2012	178
2011-2013	167
2014-2016	130
2015-2017	122
2016-2018	113
2017-2019	103
2018-2020	97
2019-2021	93

Source: *Sample Registration System (SRS) Bulletins, Registrar General of India (RGI)*

Employment Status

Women's economic empowerment is a crucial factor for fostering robust economic growth in any country. The economic empowerment of women necessitates, among other things, the availability of secure and gainful employment opportunities for them. Table 6 displays the Labour Force Participation Rate (LFPR) and Worker Population Ratio (WPR) in India during the period of gender budgeting. According to the data presented in Table 6, both the LFPR and the WPR for females are significantly lower compared to males, with the former being less than half of the latter. Moreover, the female LFPR had a decline from 29.4% in 2004-05 to 17.5% in 2017-18. However, it subsequently shown a rising trend in the subsequent years, culminating in a rate of 31.7% by 2023-24. Similar pattern can be observed for WPR also, as it experienced a decline from 28.7% in 2004-5 to 16.5% in 2017-18, followed by an increasing trend in the subsequent years, ultimately reaching 30.7% in 2023-24.

Table 6: Labour Force Participation Rate and Worker Population Ratio for all ages

Year	LFPR			WPR		
	Male	Female	Person	Male	Female	Person
2004-05	55.9	29.4	43.0	54.7	28.7	42.0
2009-10	55.7	23.3	40.0	54.6	22.8	39.2
2011-12	55.6	22.5	39.5	54.4	21.9	38.6
2017-18 (PLFS)	55.5	17.5	36.9	52.1	16.5	34.7
2018-19 (PLFS)	55.6	18.6	37.5	52.3	17.6	35.3
2019-20 (PLFS)	56.8	22.8	40.1	53.9	21.8	38.2
2020-21 (PLFS)	57.5	25.1	41.6	54.9	24.2	39.8
2021-22 (PLFS)	57.3	24.8	41.3	54.8	24.0	39.6
2022-23 (PLFS)	56.2	27.8	42.4	54.4	27.0	41.1
2023-24 (PLFS)	58.2	31.7	45.1	56.4	30.7	43.7

Source: *Employment and Unemployment in India, NSS 61st Round (2004-05), 66th Round (2009-10) and 68th Round (2011-12); Periodic Labour Force Survey (PLFS) 2023-24, National Sample Survey Office (NSSO), Govt. of India.*

Distribution of workers in India by broad employment status during the period of gender budgeting is presented in Table 7. It can be seen in the table that the proportion of women in regular wage/salaried employment has been considerably lower than that of men. However, the situation is reversed when it comes to casual labour. Moreover, a substantial wage disparity between men and women can be observed in both urban and rural areas. Besides, workplace harassment of women is rapidly increasing as more women join the workforce.

Table 7: Distribution of Workers in Percentage according to Usual Status (ps+ss) Approach by Broad Employment Status

Year	Self-employed		Regular wage/ Salaried employee		Casual labour	
	Male	Female	Male	Female	Male	Female
2004-05	51.4	55.7	24.8	19.6	23.8	24.7
2009-10	50.0	53.3	17.7	10.1	32.2	36.6
2011-12	50.7	56.1	19.8	12.7	29.4	31.2
2017-18 (PLFS)	52.3	51.9	23.4	21.0	24.3	27.0
2023-24 (PLFS)	53.6	67.4	24.9	15.9	21.5	16.7

Source: *Employment and Unemployment in India, NSS 61st Round (2004-05), 66th Round (2009-10) & 68th Round (2011-12); Periodic Labour Force Survey (PLFS) 2017-18 &2023-24, National Sample Survey Office (NSSO), Govt. of India.*

Political Participation

In the realm of political participation, women in India continue to face significant underrepresentation across various legislative bodies. Despite gradual progress, their presence in the Lok Sabha (Lower House), the Rajya Sabha (Upper House), and State Legislative Assemblies remains disproportionately low. In the Lok Sabha, the proportion of women Members of Parliament (MPs) has shown a steady upward trend, increasing from 8.7 percent in 2004 to 10.7 percent in 2009, 11.4 percent in 2014, and reaching 14.4 percent in 2019. However, following the 2024 general elections, women's representation declined slightly to 13.6 percent. Although these figures reflect incremental improvement since Independence, India still lags behind both the global average of 24 percent and the South Asian regional average of 18 percent in terms of women's representation in national legislatures.

The scenario in the Rajya Sabha mirrors this disparity, where women currently constitute about 14 percent of the total membership. State legislatures fare no better, with women holding on average only around 9 percent of assembly seats across the country. This persistent marginalization underscores the structural and institutional barriers that continue to limit women's access to political power at higher levels of governance.

By contrast, the introduction of a one-third reservation for women in all tiers of the Panchayati Raj Institutions (PRIs) has transformed the landscape of local governance. As a result of this affirmative policy, women's participation at the grassroots level has surged, with their representation currently standing at approximately 46 percent. This remarkable shift at the local level highlights the critical role of institutional mechanisms in expanding political opportunities for women, while simultaneously underscoring the stark contrast between women's empowerment in decentralized governance and their continued underrepresentation in state and national legislatures.

CONCLUSION

Gender budgeting is considered a strategic approach to achieve gender equality and promote the empowerment of women. It has been adopted by many nations throughout the globe beginning in the 1980s and 1990s. The Government of India has also made several efforts to include it into the budget, and it was first introduced in the 2005-06 budget. The assessment of the impacts of gender budgeting on women's empowerment in India presents a varied outcome. While there have been some encouraging developments, there are certain shortcomings in the gender budgeting initiative which limit its effect on holistic empowerment of women. *Firstly*, the percentage of the overall budget spending allocated to gender budget initiatives has been decreasing since 2011-12, resulting in limited funding for programmes that aim to empower women and promote gender equality. *Second*, insufficient enforcement and accountability, as well as a lack of committed human resources to implement the solutions suggested by the GBCs are important challenges *Third*, with no specified monitoring mechanism at the national level, the gender budgeting initiative is significantly affected by the lack of effective monitoring. *Fourth*, there is ambiguity about the underlying assumptions of reporting allocations made under Part B of the GBS. *Furthermore*, the efficacy of gender budgeting initiatives for empowering women is reduced by socio-economic obstacles, inadequate capacity building, and limited involvement of women in the planning and implementation of projects at the field level.

A more focused approach to the gender budgeting process is needed if there is to be any real turnaround. This would call for the allocation of adequate funding in addition to the institutionalization of a comprehensive system that ensures the successful mainstreaming of gender budgeting into all ministries and departments. Concurrent with the implementation of gender budgeting, it is important to improve budgets in general and make them more gender sensitive in particular. Gender allocations must be purposefully planned with a greater involvement of women, rather than just reported. There is also a need to ensure that the necessary infrastructure is in place to facilitate the appropriate and widespread implementation of the necessary capacity building programs. Furthermore, India should assess its gender budgeting process not just to fulfil its gender obligations, but also to make sure that fiscal decisions reflect the concerns and interests of women.

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