



# ASSESSMENT REPORT

## Fund Expenditure Analysis of Gender Schemes in Haryana

Submitted by



**SDGCAC**

SUSTAINABLE DEVELOPMENT GOALS  
COORDINATION AND ACCELERATION CENTRE

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## Executive Summary

Despite significant economic strides over the last two decades in India, persistent gender disparities remain a critical barrier to inclusive growth as evidenced by India's Gender Parity Score of 64.4% on the Global Gender Gap Report and its position in the bottom five countries on the Economic Participation and Opportunity subindex. This is underscored by a low Female Labour Force Participation Rate (FLFPR) of 41.7% and gender disparity in unpaid domestic work, with women dedicating 289 minutes per day compared to just 88 minutes for men.

Although Haryana has one of the country's highest per capita incomes at INR 3,53,182 (at current prices) the state's economic prosperity has not translated into social equity for women. Haryana grapples with persistent gender inequality, evidenced by a skewed sex ratio at birth, a low female labour force participation rate, and a crime rate against women that is 1.5 times higher than the national average. Women face restricted access to resources, regressive social norms, and high rates of gender-based violence. This inequality is reflected in its performance on SDG 5, for which it has the lowest score among all 17 SDGs.

While the Government of Haryana leverages social protection schemes as a tool to combat these issues, their effectiveness is contingent on robust and strategic public financial investment for gender equality. This report provides a detailed analysis of the state's public expenditure on gender-specific schemes to assess how financial commitments have translated into real expenditure for gender equality.

### Public Finance for SDG 5: Gender-Responsive Budgeting

Gender-Responsive Budgeting (GRB) is a critical public finance management tool designed to promote and strengthen commitments to gender equality from a fiscal lens. GRB serves a threefold purpose: it facilitates the assessment of resource requirements, helps prioritize policies and budgets that advance SDG 5, and enhances accountability in the implementation of gender-focused initiatives.

India formally adopted GRB in its 2005-06 Union Budget, building on earlier efforts from the Ninth Five Year Plan (1997-2002). While Gender Budget Statements are published annually by the national government, states publish their own Gender Budget Statements. Haryana is a recent entrant to this framework - in 2024, the state's Women and Child Development (WCD) Department initiated a landmark effort to begin training and capacity

development with twelve key departments, including Finance, Health, and Education, to formalize the practice and publish gender budget statements\*. This nascent journey underscores the timeliness and importance of an expenditure analysis to establish a performance baseline.

According to the Comptroller and Auditor General of India (CAG) report for FY 2023-24, while Haryana lacks a formal GRB, the state has aligned 65 schemes with SDG 5, with a total budget of INR 2,487.63 crore. Of this, 90.53% was expended; however, the report critically notes that 15 of these schemes incurred zero expenditure, pointing to significant implementation gaps.

This report builds on that context by analysing expenditure on 64 schemes explicitly targeting women in FY 2024-25, using data from the state's Budget and Accounts Management System (BAMS). To dissect the nature of this spending, all expenditures are mapped into eight analytical categories:

- **Direct Benefits to Citizens:** Funds flowing directly to beneficiaries (e.g., subsidies, DBT).
- **Administrative Expenditure:** Costs absorbed by government machinery (e.g., office expenses).
- **Salaries, Wages, and Dearness Allowances:** Expenditure on human resources.
- **Programme Inputs / Service Delivery Costs:** Operational costs for running programs.
- **Transfers to Institutions for Programme Delivery:** Grants to partners like NGOs, PRIs, and ULBs.
- **Capital Expenditure:** Long-term investments in infrastructure.
- **Pensions/Retirement Benefits:** Obligations for former employees.
- **Financial, Accounting and Residual:** Non-operational or book-adjustment entries.

This analytical framework moves beyond the conceptual promise of GRB to provide a granular, empirical assessment of Haryana's current financial practices for promoting gender equality.

### **Analysis of Gender-Specific Scheme Expenditure in Haryana (FY 2024-25)**

This section provides an evidence-based assessment of Haryana's financial commitment to gender equality by examining the allocation and utilization of

funds for women-specific schemes. The analysis dissects the overall budget landscape, the nature of spending, departmental performance, and the efficacy of fiscal planning to identify systemic strengths and weaknesses in the state's public finance management.

Of over 2,900 schemes managed by the Government of Haryana, only 64 are identified as women-specific. The total budget for these schemes in FY 2024-25 amounts to INR 4087.448 crores, which constitutes a mere 2.15% of Haryana's total budget of INR 1,89,876.61 crores.

The analysis of budgets for women-specific schemes shows that the distribution of funds for these schemes is highly uneven. The landscape is dominated by a few large, institutionalized programs that receive allocations over INR 100 crores, while a majority of schemes operate with minimal financial backing (less than INR 1 crore). This structure implies that a handful of schemes carry the bulk of the fiscal responsibility for advancing gender equality. The preponderance of small-scale schemes suggests a risk of fragmented spending and potential tokenism, rather than a focused, strategic deployment of resources.

An analysis of expenditure by category reveals Haryana's spending priorities. The overwhelming majority of funds are channelled through direct beneficiary transfers, indicating that investments in comprehensive gender transformative investments are required to strengthen gender equality outcomes. For instance, the Social Justice and Empowerment department channels 100% of its gender-specific spending through direct beneficiary transfers which, while important for welfare, limits the state's ability to build the institutional and community-level capacities necessary for sustainable, long-term empowerment.

The management of gender-specific schemes reveals a highly divergent performance across government departments. The Social Justice, Empowerment, Welfare of Scheduled Castes and Backward Classes and Antyodaya (SEWA) department commands the largest budget (BE of INR 307,040 lakhs) for women-specific schemes, greater than the budget for the Women and Child Development department (BE of INR 55,013.8 lakhs), the nodal agency for women's issues. This anomaly is compounded by the fact that SEWA's entire gender budget is channeled through Direct Benefit Transfers, suggesting the state's largest financial commitment to women is focused on social safety nets rather than broader empowerment programs managed by the nodal Women and Child Development department.

**Critically, five departments failed to utilize any of their budgeted funds for women-specific schemes in FY 2024-25:**

- Police
- Family Welfare
- Registrar (Cooperative Societies)
- Youth Empowerment and Entrepreneurship
- Rural Development

A review of fund utilization against both Budget Estimates (BE) and Revised Estimates (RE) classifies departmental capacity as follows:

Category	Departments	Implications
High Utilization of BE and High Utilization of RE	Medical Education and Research, Higher Education, SEWA, Ayush, Sainik and ArdhSainik Welfare, Women and Child Development	Best-performing departments with robust planning and implementation of schemes.
Low Utilization of BE High Utilization of RE	Education (Secondary)	Poor initial planning but strong implementation; potentially requires support in planning, not execution.
Low Utilization of BE and Low Utilization of RE	Registrar (Cooperative Societies), Police, Family Welfare, Youth Empowerment and Entrepreneurship, Rural Development	Weakest category, indicating limitations in planning and implementation.

An analysis of the variance between Budget Estimates (BE) and Revised Estimates (RE) reveals that departments such as Cooperative Societies and Police overestimated their budgets, indicating potential gaps in initial planning. Conversely, the departments of Youth Empowerment and Entrepreneurship and Rural Development had no initial budget for their schemes.

An examination of the timeliness of expenditure reveals that while departments

like AYUSH and SEWA demonstrate steady, even spending throughout the fiscal year, others exhibit significant delays. The Higher Education department spent 0% of its funds in the first quarter, and the Secondary Education department utilized only 3% in the final quarter.

## **Final Considerations and Next Steps**

As Haryana advances in institutionalizing gender-responsive budgeting, the study's findings underscore the need to prioritize improved fiscal planning and expenditure on social protection schemes and services that support gender equality outcomes.

Diagnosing persistent under-utilisation through root-cause analysis and stakeholder consultations can enable the development of department-specific corrective actions to improve the utilisation of funds. Rationalising fragmented and low-impact schemes into larger, strategic programmes can enhance efficiency and impact. Further, institutional capacities on gender responsive budgeting can be strengthened through the establishment of well-resourced Gender Budget Cells and targeted capacity-building for state and district officials on gender mainstreaming and gender-responsive budgeting.

Additionally, a strategic reorientation of spending, from an over-reliance on Direct Benefit Transfers toward transformative interventions that address structural gender gaps, such as women's entrepreneurship, skilling, and workforce participation can improve gender outcomes in Haryana. Annual Gender Action Plans for each department can function as planning and monitoring tools to align schemes with gender objectives and track quarterly fund utilisation. At the system level, the development of a Haryana State Policy for Women would provide an overarching framework for coordinated action, embedding gender-responsive budgeting within state priorities. Finally, evidence-building through a study on the economic impact of SDG 5 actions, along with incentive mechanisms such as SDG 5 Action Awards, can encourage investments and efforts towards SDG 5 outcomes.

## I. BACKGROUND OF THE STUDY

### I.I GENDER EQUALITY: AN OBJECTIVE OF DEVELOPMENT

In 1995, the Fourth World Conference on Women led to the development of the Beijing Declaration and Platform for Action. The Declaration committed itself to “removing all the obstacles to women's active participation in all spheres of public and private life through a full and equal share in economic, social, cultural and political decision-making”<sup>1</sup>, establishing gender equality as a crucial and significant objective of development. While the Beijing Declaration is widely considered to be “the most progressive blueprint ever for advancing women's rights”<sup>2</sup>, gender equality has been posited as an inalienable aspect of human rights, including in the Universal Declaration of Human Rights, International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights, and the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)<sup>3</sup>.

A milestone in the effort towards furthering gender equality was the United Nations Millennium Declaration, signed by 191 member states in 2000, committing nations to achieving the Millennium Development Goals (MDGs) by 2015. MDGs comprised of eight goals that “form a blueprint agreed to by all the world's countries and all the world's leading development institutions”<sup>4</sup> for collective development, including MDG 3: Promote Gender Equality and Empower Women. Although progress was made in achieving Target 3.A: “Eliminate gender disparity in primary and secondary education, preferably by 2005, and in all levels of education no later than 2015”, gender disparities in education continued to prevail in sub-Saharan Africa, western Asia, and southern Asia<sup>5</sup>.

Bolstering with the global effort to advance inclusive development, Sustainable Development Goals (SDGs) were established by the United Nations Sustainable Development Summit in 2015, leading to the adoption of the declaration, “Transforming Our World – the 2030 Agenda for Sustainable Development”, a

<sup>1</sup> “Beijing Declaration and Platform for Action.” UN Women. 1995. <https://www.un.org/womenwatch/daw/beijing/pdf/BDPfA%20E.pdf>

<sup>2</sup> “Beijing Declaration and Platform for Action, Beijing +5 Political Declaration and Outcome.” UN Women. 2015. <https://www.unwomen.org/en/digital-library/publications/2015/01/beijing-declaration>

<sup>3</sup> Deva, Surya. Nexus between gender equality and the right to development: report of the Special Rapporteur on the Right to Development. United Nations Human Rights Council. <https://digitallibrary.un.org/record/4086896?v=pdf#files>

<sup>4</sup> “News on Millennium Development Goals.” United Nations. Accessed on November 7, 2025. <https://www.un.org/millenniumgoals/>

<sup>5</sup> Ford, Liz. “What is the millennium development goal on gender equality all about?”. The Guardian. 2015. <https://www.theguardian.com/global-development/2015/mar/26/millennium-development-goal-three-gender-equality-explainer>

“universal call to action for the betterment of people, planet, prosperity, peace, and partnership which is unprecedented in both scope and ambition”<sup>6</sup>. SDGs build on MDGs, establishing 17 goals, including SDG 5: Gender Equality: achieve gender equality and empower all women and girls.

SDG 5 establishes targets to end gender discrimination and violence against women and girls; improving access to healthcare, enabling technology, economic property, and financial resources; promoting gender parity in decision-making and division of labor; and institutionalizing policies for gender equality. This approach builds on the foundation laid by MDG 3, providing a more comprehensive approach to tackling gender inequality, as MDG 3 was limited to measuring progress in gender equality to three primary indicators: gender parity in education, women's employment in the non-agricultural sector, and women's representation in parliament<sup>7</sup>.

Despite global commitment, progress in SDG 5 remains challenging: globally, on average, women spend 4.1 hours on domestic work in comparison to 1.7 hours for men, highlighting the unequal division of household labor by gender; one in five girls get married before the age of 18 while one in every 10 girls are married by the age of 15; and up to a third of all women aged between 15 and 49 have experienced intimate partner violence emphasizing the urgent need for effective action to further SDG 5<sup>8</sup>.

## **I.II SDG 5: PROGRESS AND CHALLENGES IN INDIA**

In the last two decades, India witnessed rapid economic growth – the country's per capita income tripled and its economy quadrupled from 2000<sup>9</sup>, developing into the world's fourth largest economy in 2025. Estimates suggest that India's GDP will rise to \$7.3 trillion to become the world's third largest economy by 2030<sup>10</sup>. Economic progress has been accompanied by an improvement in living conditions, with 171 million individuals lifted from extreme poverty in India between 2011-12 and 2022-23<sup>11</sup>.

<sup>6</sup> Woodbridge, Micheal. “From MDGs to SDGs: What are the Sustainable Development Goals?”. ICLEI World Secretariat. Accessed on November 7, 2025. <https://www.local2030.org/library/251/From-MDGs-to-SDGs-What-are-the-Sustainable-Development-Goals.pdf>

<sup>7</sup> “Official List of MDG Indicators.” United Nations. 2008. [https://www.un.org/womenwatch/daw/egm/impact\\_bdpfa/informational/BP2%20-%20MGDSOfficialList2008.pdf](https://www.un.org/womenwatch/daw/egm/impact_bdpfa/informational/BP2%20-%20MGDSOfficialList2008.pdf)

<sup>8</sup> Wadhwa, Divyanshi; Fruttero, Anna. “Realizing gender equality: A greater challenge with climate change.” 2023. <https://www.doi.org/10.60616/1y wz-gm84>

<sup>9</sup> “India: At a Glance.” The World Bank. 2025. <https://www.worldbank.org/en/country/india/overview>

<sup>10</sup> “India Becoming An Economic Powerhouse.” Press Information Bureau, Government of India. 2025. <https://www.pib.gov.in/PressNoteDetails.aspx?NoteId=154660&ModuleId=3>

<sup>11</sup> “India's Triumph in Combating Poverty.” Press Information Bureau, Government of India. <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2124545>

Despite significant economic growth, challenges to inclusive development in India persist, with the Global Gender Gap Report<sup>12</sup> highlighting that India has a Gender Parity Score of 64.4%, with an overall ranking of 131 out of 148 economies. In fact, India is positioned in the bottom five countries globally in the Economic Participation and Opportunity subindex, indicating that gender disparities in access to economic resources, labour force participation, and parity in workplace roles are significant.

In order to bolster progress towards inclusive development, national efforts are focusing on “driving a whole-of-society approach of SDG adoption and implementation”<sup>13</sup>. Notable government initiatives to address gender inequality include Beti Bachao Beti Padhao and Samagra Siksha to support the education of girls, One Stop Centres (OSC) that improve access to care for women survivors of abuse, and Pradhan Mantri Matru Vandana Yojana (PMMVY) that seeks to improve health and nutrition for pregnant and lactating women. In fact, the Sustainable Development Report 2025<sup>14</sup> reveals that, for the first time, India entered the top 100 performing countries ranking at 99 out of 193 countries.

However, with a population of 1.4 billion – of whom 68.7 million are women<sup>15</sup> – inclusive development is a critical concern for India. Gender inequality is a significant challenge to socially inclusive development, with women and marginalised genders lagging in key developmental indicators such as physical safety, economic participation, division of labour and leadership and decision-making: 29.3% of ever-married women aged 15–49 years experienced physical or sexual violence committed by their husband<sup>16</sup>, while the Labour Force Participation Rate (FLFPR) and the worker population ratio for women is 41.7% and 40.3% respectively in 2023–24<sup>17</sup>. Women in India bear the burden of unpaid household and care work, with women dedicating 289 minutes per day to domestic work in comparison to only 88 minutes by men<sup>18</sup>.

<sup>12</sup> “Global Gender Gap Report 2025”. World Economic Forum. 2025. [https://reports.weforum.org/docs/WEF\\_GGGR\\_2025.pdf](https://reports.weforum.org/docs/WEF_GGGR_2025.pdf)

<sup>13</sup> “SDG India Index: 2023–24.” NITI Aayog. 2024. [https://www.niti.gov.in/sites/default/files/2024-07/SDA\\_INDIA\\_Publication.pdf](https://www.niti.gov.in/sites/default/files/2024-07/SDA_INDIA_Publication.pdf)

<sup>14</sup> D. Sachs, Jeffrey; LaFortune, Guillaume; Fuller, Grayson; and Iablonski, Guilherme. “Sustainable Development Report 2025: Financing Sustainable Development to 2030 and Mid-Century”. Dublin University Press. 2025. <https://doi.org/10.25546/111909>

<sup>15</sup> “Population Projections for India and States 2011 – 2036”. 2020. National Commission on Population, Ministry of Health and Family Welfare, Government of India.

<sup>16</sup> “National Family Health Survey (NFHS-5): 2019–21: Compendium of Fact Sheets”. Ministry of Health and Family Welfare, Government of India. [https://mohfw.gov.in/sites/default/files/NFHS-5\\_Phase-II\\_0.pdf](https://mohfw.gov.in/sites/default/files/NFHS-5_Phase-II_0.pdf)

<sup>17</sup> “Annual Report: PLFS 2023–24”. Ministry of Statistics and Programme Implementation, National Sample Survey Office, Government of India. 2024. [https://dqe.gov.in/dqe/sites/default/files/2024-10/Annual\\_Report\\_Periodic\\_Labour\\_Force\\_Survey\\_23\\_24.pdf](https://dqe.gov.in/dqe/sites/default/files/2024-10/Annual_Report_Periodic_Labour_Force_Survey_23_24.pdf)

<sup>18</sup> “Time Use in India, 2024.” National Statistics Office, Ministry of Statistics and Programme Implementation, Government of India. 2024. [https://mospi.gov.in/sites/default/files/publication\\_reports/TUS\\_Report\\_2024\\_28.03.2025F.pdf?download=1](https://mospi.gov.in/sites/default/files/publication_reports/TUS_Report_2024_28.03.2025F.pdf?download=1)

Regional disparities in progress towards gender equality highlights the complex nature of the challenge. The SDG India Index 2023-24<sup>19</sup> reveals that progress towards SDG 5 in states across the country differs widely, with states and union territories such as Nagaland, Puducherry, and Lakshadweep scoring 74, 63 and 63 out of 100 on SDG 5 while other states such as Odisha and Haryana scoring 39 and 46 out of 100 respectively.

### **I.III THE CASE OF GENDER INEQUALITY IN HARYANA**

Although Haryana has witnessed economic development with one of the highest per capita incomes in the country (at INR 3,53,182 at current prices, behind Karnataka and Tamil Nadu in 2024-25<sup>20</sup>), women work in low-wage jobs in the informal sector with limited access to social security. Women in Haryana face restricted access to nutrition, education, and healthcare, and face barriers in workforce participation and agency due to social norms and pervasive gender-based violence<sup>21</sup>. Further, the intersection of marginalized gender identity and caste identity leads to a triple burden faced by women from marginalized castes: “gender bias, caste discrimination, and economic deprivation.”<sup>22</sup>

With a score of 46 out of 100, Haryana ranks the lowest in SDG 5 performance in comparison with the remaining 16 SDGs according to the Haryana SDG Dashboard 2023-24<sup>23</sup>. The state grapples with a skewed sex ratio at birth (for children born in last 5 years) of 893 women to 1,000 men<sup>24</sup>, low female labour force participation rates (20.2% and 16.7% for rural and urban women respectively in 2023-24<sup>25</sup>), and a rate of crime against women that is over 1.5 times the average rate of crime for India (110.3 and 66.2 for Haryana and India respectively<sup>26</sup>), exhibiting a concerning trend in progress towards SDG 5. In fact, according to an analysis of SDG indicator-wise performance of Haryana, the state needs to prioritize action towards gender equality to meet 2030 SDG targets: “In 22 of the

<sup>19</sup> “SDG India Index: 2023-24.” NITI Aayog. 2024. [https://www.niti.gov.in/sites/default/files/2024-07/SDA\\_INDIA\\_Publication.pdf](https://www.niti.gov.in/sites/default/files/2024-07/SDA_INDIA_Publication.pdf)

<sup>20</sup> “Lok Sabha Starred Question No 306”. Department of Economic Affairs, Ministry of Finance, Government of India. 2024.

[https://sansad.in/getFile/loksabhaquestions/annex/185/AS306\\_E18weF.pdf?source=pqals#:~:text=\(a\)%3A%20As%20per%20the,%E2%82%B92%2C05%2C324%2C%20respectively.](https://sansad.in/getFile/loksabhaquestions/annex/185/AS306_E18weF.pdf?source=pqals#:~:text=(a)%3A%20As%20per%20the,%E2%82%B92%2C05%2C324%2C%20respectively.)

<sup>21</sup> Gill, Rajesh. “Gender, Culture and Honour: Gender Audit of Panjab and Haryana.” Rawat Publications. 2019.

<sup>22</sup> Sabharwal, Nidhi Sadana; Sonalkar, Wandana. “Dalit Women in India: At the Crossroads of Gender, Class and Caste.” Vol. 8 No. 1: Women's Bodies and Global Poverty Eradication. 2015. <https://doi.org/10.21248/gjn.8.1.54>

<sup>23</sup> “Haryana SDG Dashboard.” Government of Haryana. <https://sdg.finhry.gov.in/web>

<sup>24</sup> “National Family Health Survey (NFHS-5): 2019-21: Compendium of Fact Sheets”. Ministry of Health and Family Welfare, Government of India. [https://mohfw.gov.in/sites/default/files/NFHS-5\\_Phase-II\\_O.pdf](https://mohfw.gov.in/sites/default/files/NFHS-5_Phase-II_O.pdf)

<sup>25</sup> “Annual Report: PLFS 2023-24”. Ministry of Statistics and Programme Implementation, National Sample Survey Office, Government of India. 2024. [https://dge.gov.in/dge/sites/default/files/2024-10/Annual\\_Report\\_Periodic\\_Labour\\_Force\\_Survey\\_23\\_24.pdf](https://dge.gov.in/dge/sites/default/files/2024-10/Annual_Report_Periodic_Labour_Force_Survey_23_24.pdf)

<sup>26</sup> “Crime in India 2023”. National Crime Records Bureau, Ministry of Home Affairs, Government of India. 2025. <https://www.ncrb.gov.in/uploads/files/1CrimeinIndia2023PartII.pdf>

105 assessed indicators—or 21 per cent—the state has not reached even half of the target. These low-scoring indicators are spread across 12 of the 15 SDGs, with the highest concentration in SDGs 5 (Gender Equality)<sup>27</sup>.

Within this context, social protection schemes and services provided by the Government of Haryana provide a crucial source of protection for women – these services function as a tool to combat gender inequality and increase access to resources such as nutrition, education, and employment. Notable schemes implemented by the Government of Haryana include the Kishori Shakti Yojana that seeks to improve the nutritional and health status of girls, the Mukhya Mantri Matritav Sahayta Yojana that partially compensates women for wage loss following the birth of their children, and One Stop Centers of support and rehabilitation for women survivors of violence. In 2025, the Government of Haryana introduced the Deendayal Lado Lakshmi Yojana, with amongst the single largest allocations for a women-specific scheme with a budget of INR 5,000 crores, which provides direct benefit transfers to women with annual family incomes less than INR 1lakh.

However, the efficacy of the contribution of social protection schemes and services to gender equality outcomes is closely dependent on the manner of implementation of these schemes and services. According to the Report of the Comptroller and Auditor General of India on State Finances for the year 2023–24 (published in 2025), Haryana's expenditure on social and economic development has decreased: “The combined expenditure on Social and Economic services, which represents development expenditure decreased from 67.47 per cent in 2019–20 to 62.39 per cent in 2023–24”<sup>28</sup>, raising the need to examine public expenditure for sustainable development, particularly from a gender lens, in the state.

<sup>27</sup> “State and SDGs: Indicator-Wise Analysis SDG Indicators That States and Union Territories Need to Prioritise to Achieve 2030 Goals.” State of States: Are We on Trach to Achieve Dudsustainable Development Goals 2030. Centre for Science and Environment, 2025. <http://www.jstor.org/stable/resrep68068.25>. 28

<sup>28</sup> “Report of the Comptroller and Auditor General of India on State Finances for the year 2023–24”. Report No. 1 of 2025. Government of Haryana. <https://cag.gov.in/ag/haryana/en/audit-report/details/123117>

## I.IV PUBLIC FINANCE FOR SDG 5: GENDER RESPONSIVE BUDGETING

A powerful and foundational tool to sustained and targeted action towards furthering SDG 5 outcomes is public finance – economic resources invested on social security schemes and services that allow governments to “cost, allocate and spend resources to implement national gender equality laws and policies”<sup>29</sup>. The crucial role of public finance in promoting gender equality has led to the development of gender responsive budgets, defined as “an approach to budgeting that uses fiscal policy and administration to promote gender equality, and girls' and women's development.”<sup>30</sup> With the rationale that fiscal policies have an impact on economic growth and equity, gender responsive budgeting has the potential to improve the commitment of fiscal policies to promote gender equality outcomes.

The role of gender responsive budgeting in enhancing gender equality is threefold: firstly, it enables an assessment and allocation of resource requirements for gender equality; secondly, it assists in selecting and prioritizing policies and budgets that enable progress in SDG 5; and thirdly, it enhances accountability and responsibility in implementing initiatives for gender equality.

Since its inception in the 1980s in Australia, gender responsive budgeting is now implemented in over 100 countries<sup>31</sup>. Approaches and implementation of gender responsive budgeting, however, differ widely. For instance, Mexico is considered to have “one of the most developed gender-responsive budgeting approaches globally,<sup>32</sup>” having begun incorporating gender lens in budgeting since 1997 by focusing on determining gender-related needs, identifying mechanisms to meet those needs, and devoting resources to achieve outcomes that address identified needs.

<sup>29</sup> Gifford, Katherine; Khan, Zohra. “Strengthening Public Finance Management Systems for Gender Equality and Women's Empowerment: Promising Practices and Remaining Gaps”. UN Women. 2023. <https://www.unwomen.org/sites/default/files/2023-06/Strengthening-public-finance-management-systems-for-gender-equality-and-womens-empowerment-en.pdf>

<sup>30</sup> Stotsky, Janet G. “Gender Budgeting: Fiscal Context and Current Outcomes.” International Monetary Fund. 2016. <https://www.imf.org/external/pubs/ft/wp/2016/wp16149.pdf>

<sup>31</sup> “What is gender-responsive budgeting?”. UN Women. 2024. <https://www.unwomen.org/en/articles/explainer/what-is-gender-responsive-budgeting>

<sup>32</sup> “Addressing inclusion in public budgets for greater gender equality.” World Bank Group. 2024. <https://www.worldbank.org/en/news/feature/2024/03/07/inclusion-presupuestos-publicos-mayor-igualdad-de-genero>

In India, gender budgeting has its roots in early efforts to allocate fund for women's development: the Ninth Five Year Plan (1997-2002) wherein “one of the initiatives was, in 1997, to earmark 30% of developmental funds for women in all sectors”<sup>33</sup>. By 2000, the government recognized the need to develop a structured approach to integrating gender-related considerations in the national budget, establishing a task force to review legislation and schemes pertaining to women. The review showed that “higher allocations per se had not ensured higher actual expenditure on gender sensitive human development,”<sup>34</sup> highlighting the need for a structured mechanism to integrate gender sensitive considerations within the government's budget in a meaningful and effective manner. With the National Policy for the Empowerment of Women in 2001 and an Expert Group in 2003 established by the Ministry of Finance recommending measures to institutionalize gender responsive budgeting, the government announced its intent to implement gender responsive budgeting in 2005-06, promoting the development of gender-related policies and programs in the country.

2025-26 marks two decades of gender budgeting in India. Since then, numerous measures have been implemented to support gender responsive budgeting: a Gender Budgeting Secretariat was established in the Ministry of Finance, with Gender Budgeting Cells instituted in ministries. The Ministry of Women and Child Development has also held workshops to build capacities of government officers in implementing gender-responsive budgeting<sup>35</sup> while Gender Budget Statements published by the Ministries of Finance captures public expenditure towards women.

Numerous states have replicated efforts towards institutionalizing gender budgets, such as establishing state-level gender budgeting cells and publishing a Gender Budget Statement as part of the state budget. The Ministry of Women and Child Development Department recognized various states based on their year of adoption of gender responsive budgets<sup>36</sup> as outlined in Table 1.

<sup>33</sup> Chakraborty, Lekhha S. “Fiscal Policy for Sustainable Development in Asia-Pacific”. Palgrave Macmillan Singapore. <https://doi.org/10.1007/978-981-19-3281-6>

<sup>34</sup> Chakraborty, Lekhha S. “Fiscal Policy for Sustainable Development in Asia-Pacific”. Palgrave Macmillan Singapore. <https://doi.org/10.1007/978-981-19-3281-6>

<sup>35</sup> “Gender Budgeting Handbook.” Ministry of Women and Child Development, Government of India. 2015. [https://missionshakti.wcd.gov.in/public/new\\_web\\_design/img/gender-budgeting/pdf/GB\\_Handbook\\_MWCD.pdf](https://missionshakti.wcd.gov.in/public/new_web_design/img/gender-budgeting/pdf/GB_Handbook_MWCD.pdf)

<sup>36</sup> “Gender Budgeting Handbook.” Ministry of Women and Child Development, Government of India. 2015. [https://missionshakti.wcd.gov.in/public/new\\_web\\_design/img/gender-budgeting/pdf/GB\\_Handbook\\_MWCD.pdf](https://missionshakti.wcd.gov.in/public/new_web_design/img/gender-budgeting/pdf/GB_Handbook_MWCD.pdf)

EARLY ADOPTERS	SUBSEQUENT ADOPTERS	RECENT ADOPTERS
Odisha (2004-2005)	Madhya Pradesh (2007-2008)	Andaman and Nicobar Islands (2012)
	Jammu & Kashmir (2007-2008)	
Tripura (2005-2006)	Arunachal Pradesh (2007-2008)	Rajasthan (2011)
	Chhattisgarh (2007-2008)	
Uttar Pradesh (2005)	Uttarakhand (2007-2008)	Maharashtra (2013)
	Himachal Pradesh (2008)	
Karnataka (2006-07)	Bihar (2008-2009)	Dadra and Nagar Haveli (2011-2012)
	Kerala (2008-2009)	
Gujarat (2006)	Nagaland (2009)	

Table 1

Notably, Haryana did not initiate gender responsive budgeting until 2024 when the Women and Child Development Department of Haryana announced that it would initiate training and capacity development with government officers of the following twelve departments to develop and publish gender budget statements: Finance, Planning, Health, School Education, Sports, Development and Panchayat, Rural, Agriculture and Farmers' Welfare, Social Justice and Empowerment, Welfare of SC and BC, and Antyodhaya, Skill Development and Industrial Training, National Health Mission and Women and Child Development\*.

#### **I.V GENDER RESPONSIVE BUDGETING IN INDIA: A BRIEF OVERVIEW OF APPROACHES**

Given that gender budgeting has been a policy at the national level for two decades, studies examining the approach and implementation of gender budgeting in India have leveraged a variety of approaches and tools, contributing to crucial knowledge regarding gender responsive budgeting in the country.

India's approach to gender budgeting is documented in government statements; the Gender Budget Statement (Statement 13 in Expenditure Profile) has been produced as part of the Union budget since the mid-2000s and classifies expenditure into parts that indicate degrees of targeting for women (Part A: 100%

women-specific; Part B: 30–99% pro-women; Part C: less than 30%)<sup>37</sup>. Evidence shows that the Part A/B/C classification captures beneficiary composition rather than gender-transformative intent or expected outcomes,<sup>38</sup> raising the need for outcome-linked coding systems to better connect budget lines to gendered objectives.

Studies have framed GRB in India as a public financial management innovation that sits at the interface of fiscal policy and gender equality goals<sup>39</sup>. Early and influential analyses by the National Institute of Public Finance and Policy (NIPFP) described GRB as a set of “processes,” that is, institutional mechanisms (Gender Budget Cells), knowledge networks, capacity-building, and accountability practices, rather than a single technical tool<sup>40</sup>. NIPFP's work has pioneered analyses of GRB in India, particularly from the perspective of gender budgeting within the framework of fiscal and macroeconomic policy. \*To be verified by the Women and Child Development Department, Government of Haryana. Gender disaggregated public expenditure benefit analyses and national- and analyses of fiscal marksmanship from a gender lens have contributed to the body of literature on gender-related expenditure tracking in India. Gender disaggregated public expenditure benefit analyses focus on the distribution of benefits from public expenditures based on gender and income in the health<sup>41</sup> and education sectors<sup>42</sup>, the link between public investments and time-use from a gender perspective<sup>43</sup>, tax incidence analyses/tax side budgeting from a gender lens, and fiscal marksmanship<sup>44</sup>.

Studies highlight the need to adequately staff Gender Budget Cells (GBCs) and improve technical skills and capacities in gender analysis and costing<sup>45</sup>. This

<sup>37</sup> “Gender Budgeting.” Mission Shakti, Ministry of Women and Child Development, Government of India.

[https://missionshakti.wcd.gov.in/gender-budgeting/union\\_gender\\_budget\\_statement](https://missionshakti.wcd.gov.in/gender-budgeting/union_gender_budget_statement)

<sup>38</sup> Chakraborty, L. “Gender Budgeting: Public Financial Management Tool for Accountability.” No, 409. National Institute of Public Finance and Policy. 2024. [https://www.nipfp.org.in/media/documents/WP\\_409\\_2024\\_GdYJyh7.pdf](https://www.nipfp.org.in/media/documents/WP_409_2024_GdYJyh7.pdf)

<sup>39</sup> Chakraborty, L. “Gender Responsive Budgeting as Fiscal Innovation: Evidence from India on ‘Processes’”. Working Paper No. 2014-128, National Institute of Public Finance and Policy. 2014. [https://nipfp.org.in/media/documents/WP\\_2014\\_128.pdf](https://nipfp.org.in/media/documents/WP_2014_128.pdf)

<sup>40</sup> Chakraborty, L. “Gender Budgeting: Public Financial Management Tool for Accountability.” No, 409. National Institute of Public Finance and Policy. 2024. [https://www.nipfp.org.in/media/documents/WP\\_409\\_2024\\_GdYJyh7.pdf](https://www.nipfp.org.in/media/documents/WP_409_2024_GdYJyh7.pdf)

<sup>41</sup> Chakraborty, L; Bhadra, Kausik; Arora, Rashmi. “Fiscal Policy for Equity: Analysing the Public Expenditure Benefit Incidence of Health Sector in India”. Working Paper No. 425, National Institute of Public Finance and Policy. 2025. <https://nipfp.org.in/publication-index-page/working-paper-index-page/fiscal-policy-for-equity-analysing-the-public-expenditure-benefit-incidence-of-health-sector-in-india/>

<sup>42</sup> Ramanjini; Gayithir, Karnam. “Who Benefits from Higher Education Expenditure? Evidence from Recent Household Survey of India.” Working Paper 454, Institute for Social and Economic Change. 2019. <https://www.isec.ac.in/wp-content/uploads/2023/07/WP-454-Ramanjini-and-K-Gayithri-Final.pdf>

<sup>43</sup> Chakraborty, Lekha. “Integrating Time in Public Policy: Any Evidence from Gender Diagnosis and Budgeting?”. [https://www.nipfp.org.in/media/medialibrary/2013/10/WP\\_2013\\_127.pdf](https://www.nipfp.org.in/media/medialibrary/2013/10/WP_2013_127.pdf)

<sup>44</sup> Chakraborty, Lekha. S; Chowdhury, Samik. “Fiscal Marksmanship of Education Expenditure in India: Analysing Forecast Errors Through a Gender Lens”. MPRA Paper No. 85406, Munich Personal RePEc Archive. 2005. [https://mpra.ub.uni-muenchen.de/85406/1/MPRA\\_paper\\_85406.pdf](https://mpra.ub.uni-muenchen.de/85406/1/MPRA_paper_85406.pdf)

<sup>45</sup> The Quantum Hub; IWWAGE. “Opportunities for transformative financing for women and girls.” IWWAGE. 2021. <https://iwwage.org/wp-content/uploads/2021/01/financing-for-women.pdf>

challenge can be addressed through capacity development, collection of gender disaggregated data for monitoring, and institutional reforms, such as requiring GRB to be mandatory, to improve the practice and implementation of GRB. Literature on GRB in India also emphasise the need to incorporate intersectional analyses that consider caste, class and rural–urban divides alongside gender<sup>46</sup>.

At the state level, a comparison of fiscal patterns across Indian states shows that capacity constraints, weak gender-disaggregated data, and lack of institutional coordination undermine GRB effectiveness, while a cross-state empirical study found that states with GRB initiatives exhibited greater gender parity in primary school enrolment. It has been found that in Karnataka, “the implementation of Gender Budget has not significantly increased the allocation of the education sector”<sup>47</sup>. An analysis of “state journeys” of select states in GRB show that well-resourced Gender Budget Cells contribute to effective implementation of GRB<sup>48</sup>. According to the recent audit report by the Comptroller and Auditor General of India (CAG): “There is no Gender Budgeting in the State of Haryana. However, the State Government has aligned SDG 5 Gender Equality with its Budget”<sup>49</sup>. The report highlights that for FY 2023–24, 12 government departments implemented 65 schemes under SDG 5, with a total budget of INR 2,487.63 crore. Of the total budget, INR 2,251.90 crore (or 90.53%) was expended while 15 schemes did not incur any expenditure.

<sup>46</sup> Ahmed, Nesar. “Gender Responsive Budgeting in India.” In India Gender Report; Ritu Dewan and Swati Raju. Feminist Policy India. <https://www.feministpolicyindia.org/documents/resources/India-Gender-Report-2024.pdf>

<sup>47</sup> Ramanjini. “Effectiveness of Gender Budgeting in Karnataka: A Case of Education Sector.” Research Report No. 3/2019-20, Fiscal Policy Institute, Government of Karnataka. 2021. <https://fpibengaluru.karnataka.gov.in/storage/pdf-files/Technical%20Reports/11Ramanjini.pdf>

<sup>48</sup> “Gender Responsive Budgeting and Planning: State Journeys.” UN Women; Ministry of Women and Child Development, Government of India. <https://asiapacific.unwomen.org/sites/default/files/2024-02/in-c639-annex-40-state-grb-journeys-compendium.pdf>

<sup>49</sup> “Report of the Comptroller and Auditor General of India on State Finances for the year 2023-24”. Report No. 1 of 2025. Government of Haryana. <https://cag.gov.in/ag/haryana/en/audit-report/details/123117>

## II. APPROACH AND METHODOLOGY

### II.I PURPOSE OF THE STUDY

An analysis of state public expenditure from a gender lens is a documented tool to improve monitoring, review and planning for gender responsive budgeting, can assist in an assessment on whether resources planned for gender equality are used for their intended outcomes, improve the alignment between planned expenditure and actual spending to reduce token budgeting for women, and support the timely and targeted expenditure of funds for gender-related schemes and services.

According to the Supplementary Framework for Assessing Gender Responsive Public Financial Management, an analysis of public expenditure for gender equality is crucial as “It is (...) important that resources planned to promote gender equality are actually disbursed, that there is a way to track those resources, and that no major adjustments are made to allocations that are not authorized by the legislature.”<sup>50</sup> In fact, the Ministry of Women and Child Development's handbook on gender budgeting in India highlights the need to analyze budgetary allocations and expenditure on schemes concerning women<sup>51</sup>.

Given the nascent stage of gender-responsive budgeting in the state of Haryana, a review of budgetary expenditure towards gender equality initiatives can highlight existing financial gaps that are to be bridged as gender responsive budgeting progresses in the state.

Principally, the objectives of the analysis are as follows:

- To recognize trends fund utilization from a gender lens: trends in budget estimates, revised estimates, and allocated budgets vis-à-vis actual expenditure.
- To examine quality of fund utilization from a gender lens: utilization across components of schemes and quarters of the financial year for specific schemes identified.

<sup>50</sup> “Supplementary Framework for Assessing Gender Responsive Public Financial Management”. PEFA Secretariat. 2020. [https://www.pefa.org/sites/pefa/files/news/files/WBG\\_GRPFM\\_FRAMEWORK\\_1\\_23\\_PAGES.pdf](https://www.pefa.org/sites/pefa/files/news/files/WBG_GRPFM_FRAMEWORK_1_23_PAGES.pdf)

<sup>51</sup> “Gender Budgeting Handbook.” Ministry of Women and Child Development, Government of India. 2015. [https://missionshakti.wcd.gov.in/public/new\\_web\\_design/img/gender-budgeting/pdf/GB\\_Handbook\\_MWCD.pdf](https://missionshakti.wcd.gov.in/public/new_web_design/img/gender-budgeting/pdf/GB_Handbook_MWCD.pdf)

This study aims to assess how effectively public expenditure is being utilized for schemes that advance SDG 5: Gender Equality, examining current allocation and spending patterns, identifying gaps in utilization, and suggesting practical methods to identify and improve administrative, procedural, or capacity-related barriers that limit efficient use of funds.

The findings are intended to provide practical, evidence-based insights to strengthen planning, resource allocation, and implementation processes. By highlighting gaps in fund utilization and identifying implementation challenges, the study can guide the design of more effective schemes, support the institutionalization of Gender Budget Cells, enhance monitoring and reporting systems, and assist the state in aligning interventions with SDG 5. Ultimately, the study aims to ensure that budget allocations translate into tangible improvements in outcomes for women and girls across Haryana.

## **II.II SCOPE OF THE STUDY**

- Review of expenditure of budgets for schemes pertaining to gender equality to highlight the level of utilisation of funds as per budget estimates (BE) and revised estimates (RE).
- Analysis of expenditure of object head-wise line items in schemes pertaining to gender equality (that is, expenditure by category) such as expenditure on salaries, office expenses, and cash transfers to intended participants of schemes.

It is important to note that the study was conducted based on an analysis of only public funds, that is, fund budgeted and allocated by the Government of Haryana or received by the Government of Haryana from the union government. Private contributions or expenditure has not been assessed in the present study but remains a potential subject of analysis that can yield valuable insights on the efficiency of private expenditure on gender equality.

## **II.III METHODOLOGY OF THE STUDY**

Four functional workstreams were developed to develop clear and actionable steps to conduct the study. The elements of each workstream are illustrated in Figure 1: Figure 1

The study involves the analysis of quantitative data. This data includes financial information concerning budget estimates and revised estimates, allocations, utilization, and proposed and revised budget for FY 2024-25. This data was sourced from the Online Budget Allocation Monitoring and Analysis System (OBAMAS - <https://bamsharyana.nic.in/>). The online portal is hosted by the Government of Haryana, providing information concerning state finances. The portal provides financial details pertaining to government schemes by government departments in the state of Haryana. Significantly, the portal does not include schemes directly funded and implemented by the national government in Haryana.

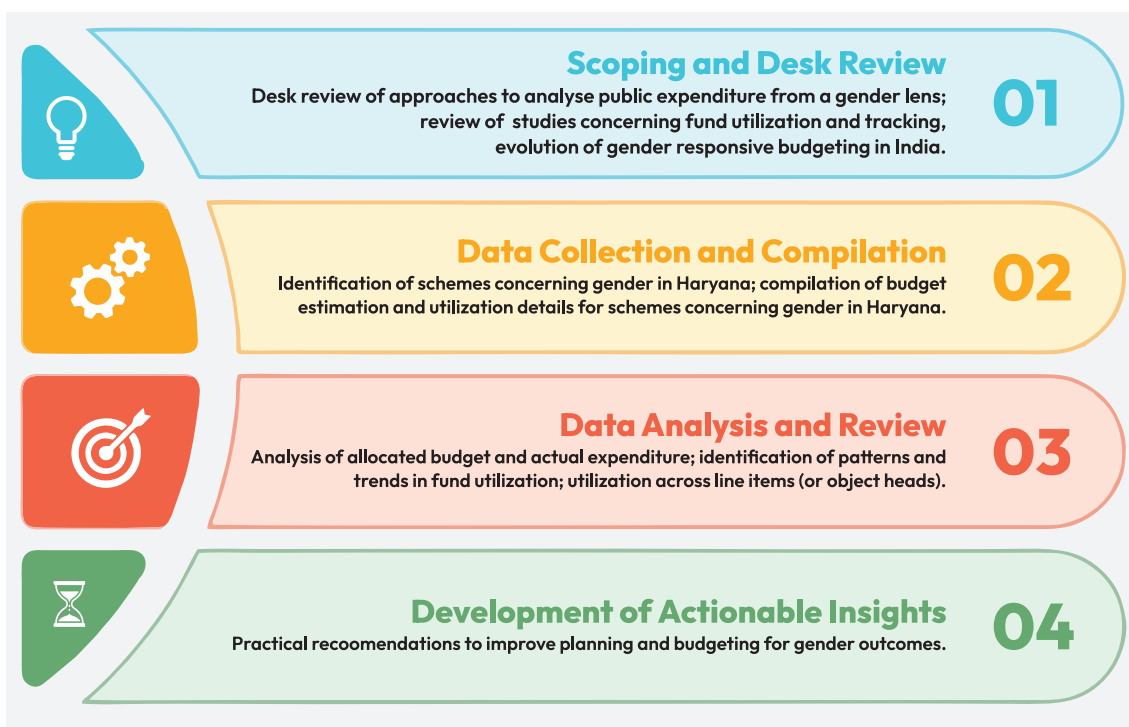


Figure 1

## II.IV APPROACH, KEY CONCEPTS AND DEFINITIONS

The national government's approach to gender budgeting identifies and defines schemes for gender equality based on the provision of funds in each scheme for women. This approach is reflected in national Gender Budget Statements wherein schemes pertaining to gender are categorised in three sections:

- **Part A:** Schemes with 100% of funds allocated for women.

- **Part B:** Schemes with between 30% and 99% of funds allocated for women.
- **Part C:** Schemes with less than 30% of funds allocated for women.

This approach is a practical method to encourage reporting of budgets with gender-related allocations, given that is a simple and straightforward way to measure quantifiable measures that ministries can report, enables standardize reporting, and serves as policy benchmarks to allocate funds for gender equality.

However, this information is not available for the state of Haryana for FY 2024-25 (as of November 2025). With consideration of this challenge, schemes concerning gender have been identified based on whether they specifically target women: these schemes directly aim to address women's needs (for instance, maternity benefits, women's education programs); and women and girls are the primary beneficiaries of these schemes.

Expenditure in each scheme by each department is disaggregated as per 99 object heads, ranging from expenses towards salaries and wages to expenses for advertising and publicity and rent. In order to examine object-head wise expenditure to reveal beneficiary-facing expenditure with regards to schemes concerning gender, all 99 object heads were mapped into eight analytical categories based on each object head's function as provided in Table 2.

S. No.	lytical Category	Purpose	Examples
1	Salaries, Wages, and Dearness Allowances	To identify share of expenditure of a scheme on human resources	Salaries, wages, and dearness allowances.
2	Administrative and Establishment Expenditure	To identify what portion of a scheme's expenditure is being absorbed by government machinery.	Medical reimbursements, office expenses
3	Programme Inputs / Service Delivery Costs	To show how much the state spends to operate the programme excluding administrative overheads that is, the input required to run programs.	Minor works, professional services, outsourced services, IT systems, IEC and communication
4	Direct Benefits to Citizens	To measure the flow of funds to intended beneficiaries.	households, direct benefit transfers (DBT) heads, stipends, scholarships
5	Transfers to Institutions for Programme Delivery	To show the degree of institutional transfers for the implementation of schemes.	Grants-in-aid to PRIs, ULBs, aided schools, NGOs
6	Capital Expenditure	To measure long-term investment in public infrastructure.	Major works, infrastructure grants
7	Pensions/Retirement Benefits	To identify proportion of expenditure towards obligations for previous employees.	Pensions, gratuities
8	Financial, Accounting and Residual	To isolate non-operational, non-beneficiary, and often non-cash or book-adjustment entries	Interest, depreciation, refunds

Table 2

The following key terms are used in the study:

**Budget Estimate (BE):** Amount of money allocated to a scheme for the financial year. This estimate is calculated in the preceding financial year for the upcoming financial year.

**Revised Estimate (RE):** Amount of money allocated to a scheme for the financial year following a mid-year review of the trend in expenditure. This estimate is calculated in November or December of the financial year.

**Allocated:** Amount of money disbursed to the department for expenditure on respective schemes. This can be a mix of central sector schemes (funded and disbursed only from the central government), centrally sponsored schemes (funded and disbursed from both, the central and state governments), and state specific schemes (funded and disbursed only by the state government).

**Expenditure:** Amount of money spent by departments on respective schemes across the financial year. Expenditure can be disaggregated into various object-head wise line items, such as expenditure on salaries, rent, travel expenses etc., and expenditure across each quarter of the financial year.

**Proposed Outlay RE:** Amount of money proposed to be spent on a scheme for the financial year. This estimate is calculated in the preceding financial year for the upcoming financial year.

**Proposed Outlay BE:** Amount of money proposed to be spent on a scheme for the financial year, updated based on the actual pace of spending and receipts up to the date of review. This estimate is calculated in December or January in the preceding financial year for the upcoming financial year.

## **II.V LIMITATIONS OF THE STUDY**

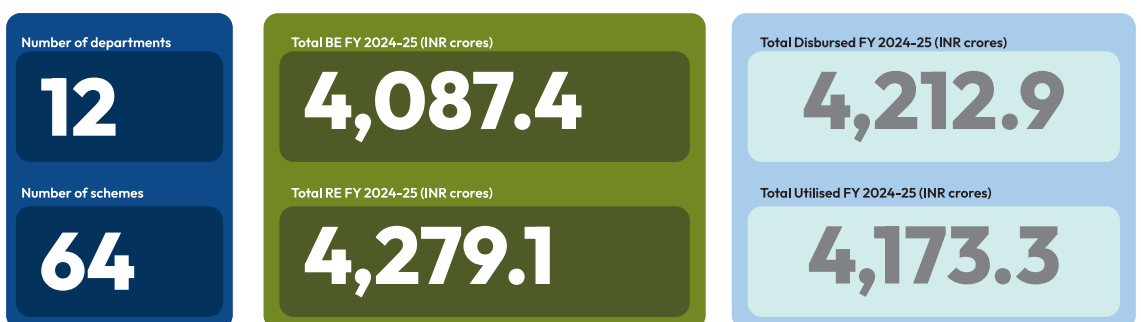
The limitations of this study are outlined below:

- The analysis is restricted to state government schemes, as national government schemes are not captured within the Budget and Accounts Management System (BAMS).
- The study includes only those schemes that explicitly target women as primary beneficiaries. Consequently, schemes in which women are secondary or indirect beneficiaries, such as Anganwadi-related schemes, are excluded from the analysis.
- The reliability and accuracy of the findings are contingent upon the quality and correctness of the data reported in BAMS.

### III. ANALYSIS OF GENDER-RELATED SCHEMES

From over 2,900 schemes listed in BAMS, a total of 64 schemes are interventions specific to women and girls.

Figure 2 provides an overview of the departments, number of schemes, corresponding BE for 2024-25, corresponding RE for 2024-24, amount allocated in 2024-25, and amount utilized in 2024-25.



Share of gender budget as a share of total budget of Haryana in FY 2024-25:

**2.15%**

(INR 4087, 448 / INR 1,89,876.61 Crores)

Utilisation % (BE)

**102.1%**

Utilisation % (RE)

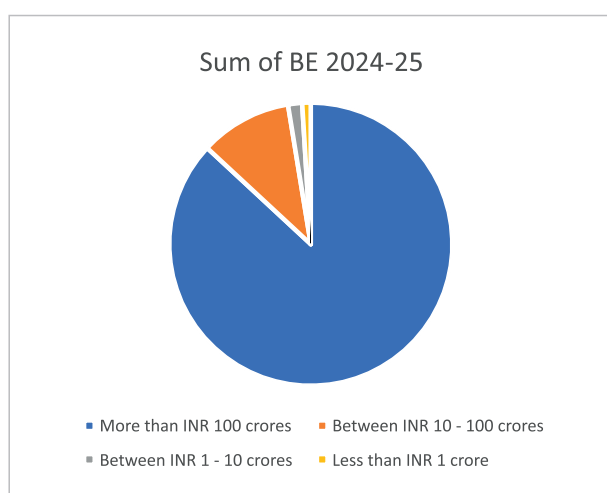
**97.52%**

Department		No of Schemes
1	Youth Empowerment and Entrepreneurship Department (Skill Development and Industrial Training, Employment)	1
2	Women and Child Development	37
3	Social Justice, Empowerment, Welfare of Scheduled Castes and Backward Classes and Antyodaya (SEWA)	7
4	Sainik and ArdhSainik Welfare Department	2
5	Rural Development	4
6	Registrar, Co-operative Societies, Haryana	1
7	Police	4
8	Medical Education and Research	3
9	Higher Education Department (Higher, Technical, Science & Technology)	2
10	Family Welfare	1
11	Education (Secondary)	1
12	AYUSH	1

Figure 2

An analysis of the distribution of the amount of funds disbursed to various schemes reveals that there is a large variation in the size of schemes specifically targeting women as shown in Figure 3.

DISBURSEMENT SIZE	NUMBER OF SCHEMES	SHARE OF TOTAL BUDGET	BE 2024-25
LESS THAN INR 1 CRORE	34	0.97%	INR 39.65 CRORES
BETWEEN INR 1 CRORE - 10 CRORES	12	1.61%	INR 65.93 CRORES
BETWEEN INR 10 CRORES - 100 CRORES	13	10.51%	INR 429.6 CRORES
MORE THAN INR 100 CRORES	5	86.91%	INR 3,552.26 CRORES



**Only 5 schemes comprise of 86.91% of the budget in 2024-25 for schemes specifically targeting women.**

These schemes are:

- Scheme for Multi Sectoral Nutrition Programme to address the Maternal and Child Under-Nutrition
- Strengthening of Ayurvedic / Unani / Homeopathic Dispensaries/Prathmic Swasthya Kendra and Special Medicine for Women, Children and Aged Person
- Establishment of BPS Woman Medical College Khanpur Kalan (Sonepat)
- Financial Assistance to Destitute Women and Widow Financial assistance to Destitute Women and Widows (Scheduled Castes)

On the other hand, **34 schemes contribute to only 0.97%** of the total BE 2024-25

Figure 3

Figure 3 shows that the landscape of schemes related to gender in highly uneven with regards to their size. The coexistence of schemes with allocations less than INR 1 crores and schemes with allocations over INR 100 crores indicates that the gender budget in Haryana comprises of a few large, institutionalized, high-resource programmes in addition to multiple small schemes with negligible allocations. This suggests that a minority of schemes with large allocations carry the bulk of the responsibility of interventions towards gender equality. On the other hand, the preponderance of schemes with low allocations indicate that many schemes operate with minimal financial backing, which puts these schemes at risk of limited reach and low impact, or may potentially indicate token initiatives or fragmented spending towards gender equality rather than focusing on strategic initiatives.

An overview of the distribution of expenditure across each object head, classified as per the framework provided in Section II.IV, is provided in Figure 4. This reveals that the largest proportion of expenditure under schemes specifically targeting women is incurred through Direct Beneficiary Transfers, which account for 79.62% of the total expenditure. In contrast, institutional transfers, including grants-in-aid to entities such as autonomous bodies and civil society organisations, constitute the smallest share, representing only 1.04% of total expenditure in FY 2024–25.

Distribution of expenditure across each object head in schemes specifically targeting women, classified as per the framework provided in Section II.IV, is disaggregated by department as provided in Figure 4. 100% of the expenditure by the Social Justice and Empowerment, Welfare of Scheduled Caste & Backward Classes and Antyodaya Department is towards Direct Beneficiary Transfers, while 100% of the expenditure by the Sainik and Ardh Sainik Welfare Department and Secondary Education Department for schemes specifically targeting women was towards Administrative and Establishment Expenses in FY 2024-25.

While direct benefit transfers are crucial for providing immediate relief and financial support to women, the reliance on one-way transfers, limits the development of comprehensive and sustainable interventions that address the causes of gender inequality, inhibiting progress towards women's empowerment.

In order to outline the contours of the landscape of schemes related to gender in Haryana, each scheme was categorized into different thematic domains based on their respective objectives as shown in Figure 5. The majority of investment in schemes specifically targeting women is concerned with improving social security – examples of these schemes include Financial Assistance to Destitute Women and Widow and Relief & Rehabilitation of Women Acid Victims. On the other hand, investments in the domains of Law and Order, and Agriculture and Livelihood interventions specifically targeted towards women is limited; and there is no utilisation of budgets in the thematic domains of Housing/Accommodation, Law and Order, and Agriculture and Livelihood interventions specifically targeted towards women.

**Distribution of expenditure across object heads:**

	Salaries, wages and dearness allowances	Administrative and Establishment Expenses	Direct Beneficiary Transfers	Financial / Accounting	Institutional Transfers	Programme Delivery / Operational Inputs	Capital Expenditure
%	5.26	3.40	79.62	1.53	1.04	6.96	2.2
INR lakhs	21,948.69	14,196.82	332,896.48	6,375.00	4,338.46	29,026.34	9,167.9

**Distribution of expenditure (in %) across object heads (department-wise):**

Department	Salaries, wages and dearness allowances	Administrative and Establishment Expenses	Direct Beneficiary Transfers	Financial / Accounting	Institutional Transfers	Programme Delivery / Operational Inputs	Capital Expenditure
Women and Child Development	0.41	22.33	17.11	0.00	10.71	49.13	0.31
Medical Education and Research	35.21	4.48	7.79	0.00	0.00	18.86	33.65
Police	0	0	0	0	0	0	0
AYUSH	71.99	4.00	0.28	0.00	0.00	23.74	0
Social Justice, Empowerment, Welfare of Scheduled Castes and Backward Classes and Antyodaya (SEWA)	0.00	0.00	100.00	0.00	0.00	0.00	0
Youth Empowerment and Entrepreneurship Department (Skill Development and Industrial Training,	0	0	0	0	0	0	0
Rural Development	0	0	0	0	0	0	0
Higher Education Department (Higher, Technical, Science & Technology)	0.00	0.72	0.00	99.25	0.00	0.03	0
Family Welfare	0	0	0	0	0	0	0
Sainik and ArdhSainik Welfare Department	0.00	100.00	0.00	0.00	0.00	0.00	0
Registrar, Co-operative Societies, Haryana	0	0	0	0	0	0	0
Education (Secondary)	0.00	100.00	0.00	0.00	0.00	0.00	0

Figure 4

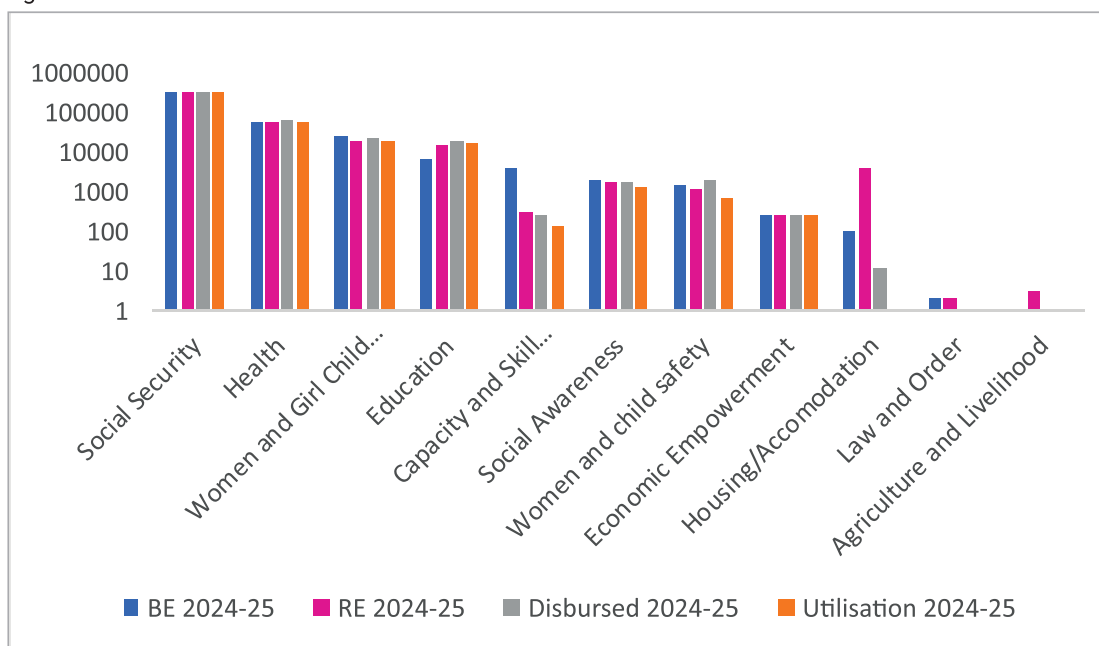


Figure 5 (figures in INR lakhs)

Figure 6 shows the BE, RE, disbursed and utilized funds for FY 2024-25 for schemes specifically targeting women disaggregated by department. Interestingly, the maximum amount of fund for gender related schemes and services is allocated and utilized by the Social Justice, Empowerment, Welfare of Scheduled Castes and Backward Classes and Antyodaya (SEWA) department (with a budget estimate of INR 307,040 lakhs), rather than the department of Women and Child Development (with a budget estimate of 55,013.8 lakhs) which was specifically established for the implementation of interventions for women and children. Given that SEWA's programs are focused on providing direct benefit transfers, the largest financial commitment to women is narrowly focused on social safety nets rather than broader empowerment programs managed by the nodal Women and Child Development Department.

Despite the fact that there are funds budgeted by the departments of Police, Family Welfare, Registrar (Cooperative Societies), Youth Empowerment and Entrepreneurship, and Rural Development for programmes for women, the actual amount utilized by the department for these schemes is INR 0, indicating that there is a significant constraint in expenditure of schemes by these departments.

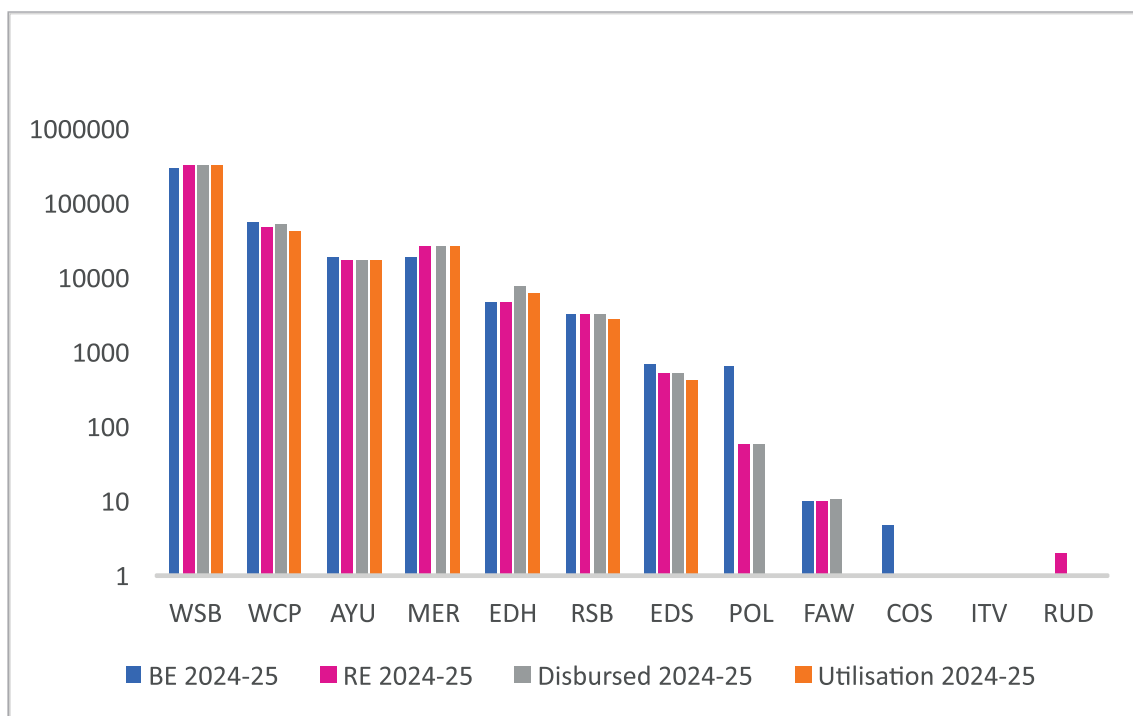


Figure 6 (figures in INR lakhs)

S. No	Department Code	Department
1	AYU	Ayush
2	EDS	Education (secondary)
3	FAW	Family Welfare
4	EDH	Higher Education Department (Higher, Technical, Science and Technology)
5	MER	Medical Education and Research
6	POL	Police
7	COS	Registrar, Cooperative Societies
8	RUD	Rural Development
9	RSB	Sainik and ArdhSainik Welfare Department
10	WSB	Social Justice and Empowerment, Welfare of Scheduled Caste & Backward Classes and Antyodaya Department
11	WCP	Women and Child Development Department
12	ITV	Youth Empowerment and Entrepreneurship Department (Skill Development and Industrial Training , Employment)

Significant underutilization, particularly the **INR 0 utilized** by five key departments, has the potential to adversely impact planned interventions.

- **Impact on Physical Safety (Law and Order):** The Police (POL) Department utilized INR 0 for schemes specifically targeting women, despite budgeting funds. This zero expenditure is concerning when considering the rate of crime against women in Haryana —which is over 1.5 times the average rate for India (110.3 compared to 66.2, respectively). The inability to spend funds undermines efforts to support physical safety, a key developmental indicator where women and marginalized genders are already lagging in India.
- **Impact on Economic Participation and Livelihoods:** The Registrar, Cooperative Societies (COS), Youth Empowerment and Entrepreneurship (ITV), and Rural Development (RUD) Departments all utilized INR 0 for women-specific programs. Haryana already faces significant challenges in this area, including low female labour force participation rates (20.2% in rural areas) while India is positioned in the bottom five countries globally in the Economic Participation and Opportunity subindex. Underutilization of funds in these departments limits efforts to address economic deprivation and facilitate women's entry into the formal sector.

- **Impact on Health and Welfare:** The Family Welfare (FAW) Department also utilized INR 0 for women's programs. This prevents the execution of schemes aimed at improving access to healthcare, which is an explicit target of SDG 5.

Figure 7 shows the variance of BE and RE by department (calculated as  $(RE - BE) / RE$ ). The ratio is a measure of the change in RE in comparison to BE (proportional change expressed relative to RE) providing insight on the stability of budgets related to gender schemes. The measure of the change in RE in comparison to BE provides insight on whether initial budgeting reflected real requirements:

- When BE-RE variance is 0, departments accurately forecasted its spending needs.
- When BE-RE variance is positive, departments under budgeted relative to actual needs.
- When BE-RE variance is negative, departments over budgeted relative to actual needs.

The departments of Cooperative Societies and Police significantly overestimated their budgets as shown by their high BE-RE variance ratios, while the departments of Youth Empowerment and Entrepreneurship and Rural Development did not have any budget estimates for schemes specifically targeting women leading to positive BR-RE variance ratios.

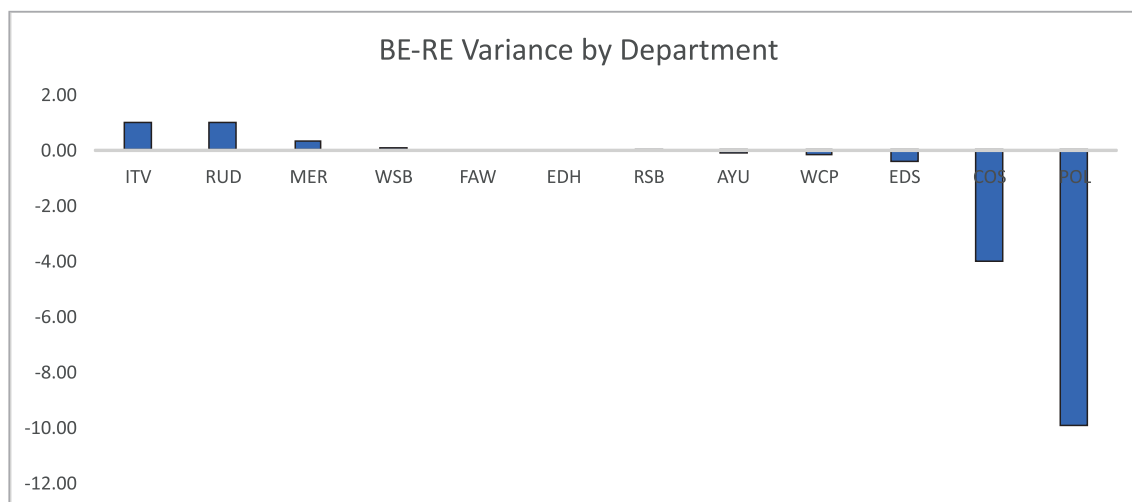


Figure 7

S. No	Department Code	Department
1	AYU	Ayush
2	EDS	Education (secondary)
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4	EDH	Higher Education Department (Higher, Technical, Science and Technology)
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11	WCP	Women and Child Development Department
12	ITV	Youth Empowerment and Entrepreneurship Department (Skill Development and Industrial Training , Employment)

Based on Figure 8, which compares the utilization of funds by each department in schemes specifically targeting women, departments can be classified as per the matrix in Table 3.

Category	Department	Implications
Low Utilization of BE High Utilization of RE	EDS	Poor initial planning but strong implementation; departments potentially require support in planning, not execution.
High Utilization of BE and Low Utilization of RE	-	
Low Utilization of BE and Low Utilization of RE	COS, POL, FAW, ITV, RUD	Weakest category of departments with regards to fund utilisation, indicates poor planning and implementation of schemes; departments potentially need to restructure schemes or strengthen their capacities in budget planning and implementation.
High Utilization of BE and High Utilization of RE	MER, EDH, WSB, AYU, RSB, WCP	Best-performing departments with regards to fund utilisation; indicates robust planning and implementation of schemes.

Table 3

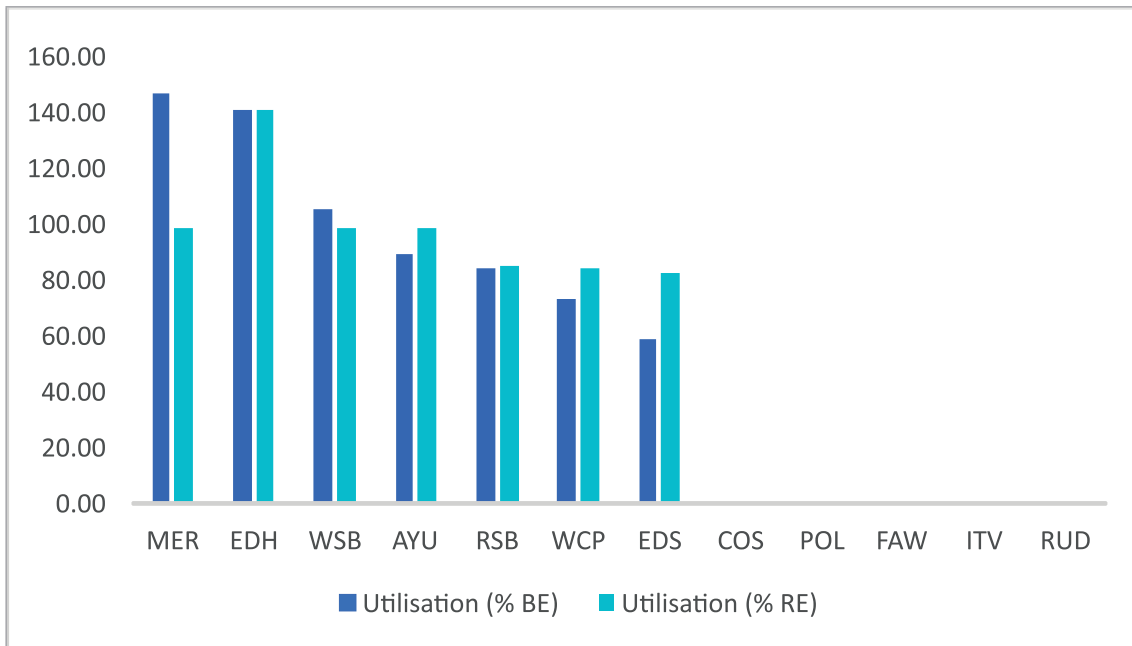


Figure 8

S. No	Department Code	Department
1	AYU	Ayush
2	EDS	Education (secondary)
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4	EDH	Higher Education Department (Higher, Technical, Science and Technology)
5	MER	Medical Education and Research
6	POL	Police
7	COS	Registrar, Cooperative Societies
8	RUD	Rural Development
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12	ITV	Youth Empowerment and Entrepreneurship Department (Skill Development and Industrial Training , Employment)

An examination of expenditure of funds by each department in each quarter of FY 2024-25 in schemes specifically targeting women is provided in Figure 9. Quarterly utilizations are steady and even in three departments: AYUSH, Social Justice and Empowerment, Welfare of Scheduled Caste & Backward Classes and Antyodaya

Department and Sainik & Ardh Sainik Departments. However, the Higher Education Department did not utilise any funds in Q1, while the Secondary Education Department utilised only 3% of funds in Q4.

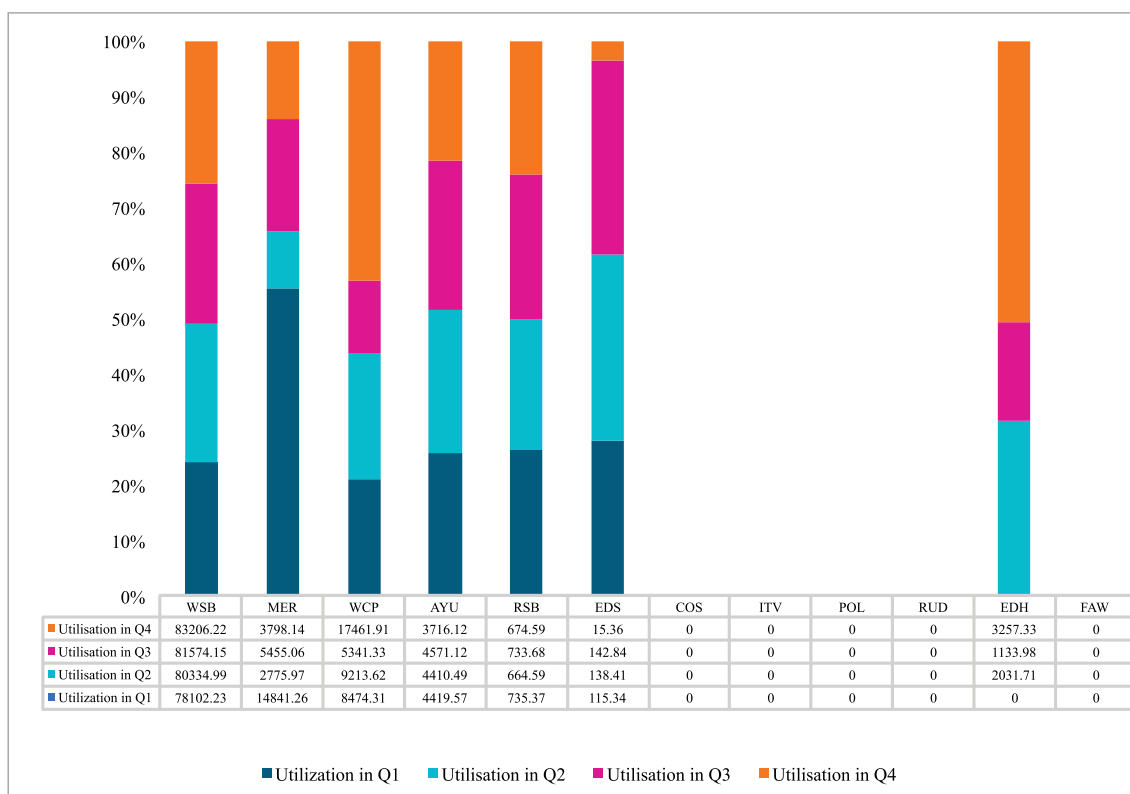


Figure 9 (figures in INR lakhs)

S. No	Department Code	Department
1	AYU	Ayush
2	EDS	Education (secondary)
3	FAW	Family Welfare
4	EDH	Higher Education Department (Higher, Technical, Science and Technology)
5	MER	Medical Education and Research
6	POL	Police
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The share of funds budgeted, allocated and utilized in FY 2024-25 across object-heads of schemes across departments for schemes specifically targeting women in Figure 10 shows that expenditure on institutional transfers (such as grants-in-aid to civil society or autonomous bodies) is less than the budgeted and disbursed amounts. There is a large increase between the budget estimate and revised estimate for capital expenditure indicating that initial planning and budgeting for the same may be sub-optimal

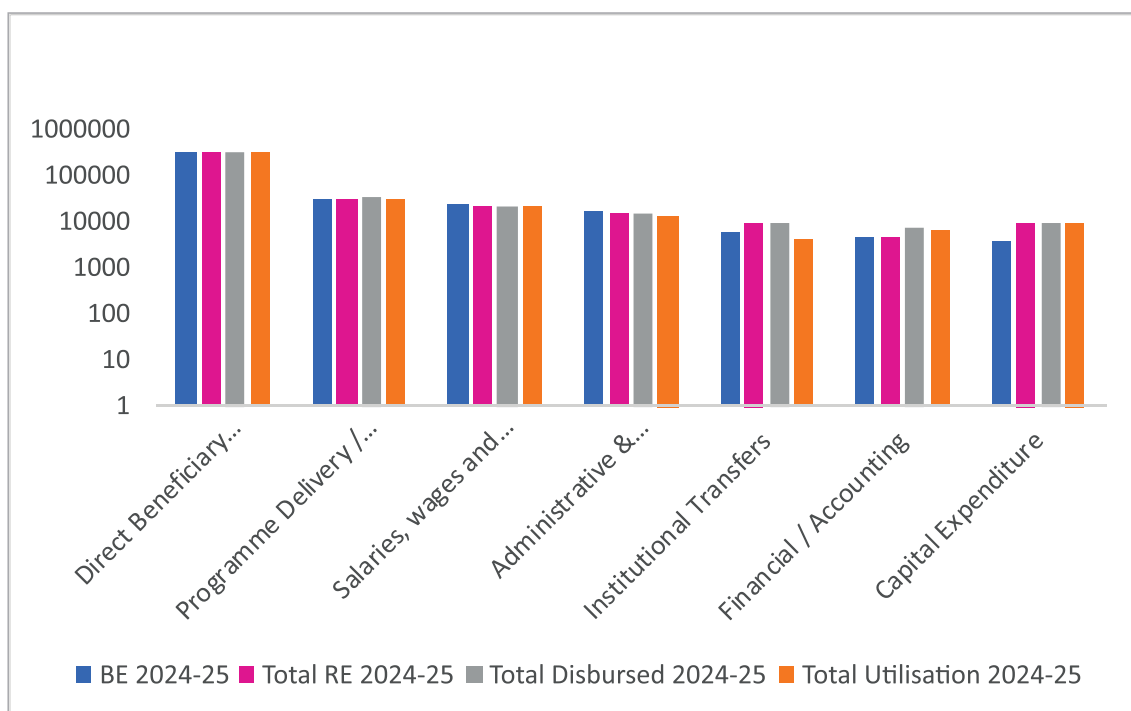


Figure 10 (figures in INR lakhs)

An examination of department wise expenditure across object heads of schemes specifically targeting women as provided in Figure 11 shows that: 100% of expenditure by the Social Justice and Empowerment, Welfare of Scheduled Caste & Backward Classes and Antyodaya Department is for the purpose of direct beneficiary transfers, while the departments of Higher Education and Sainik & Ardh Sainik have utilised all of their funds allocated for schemes specifically targeting women for administrative purposes.

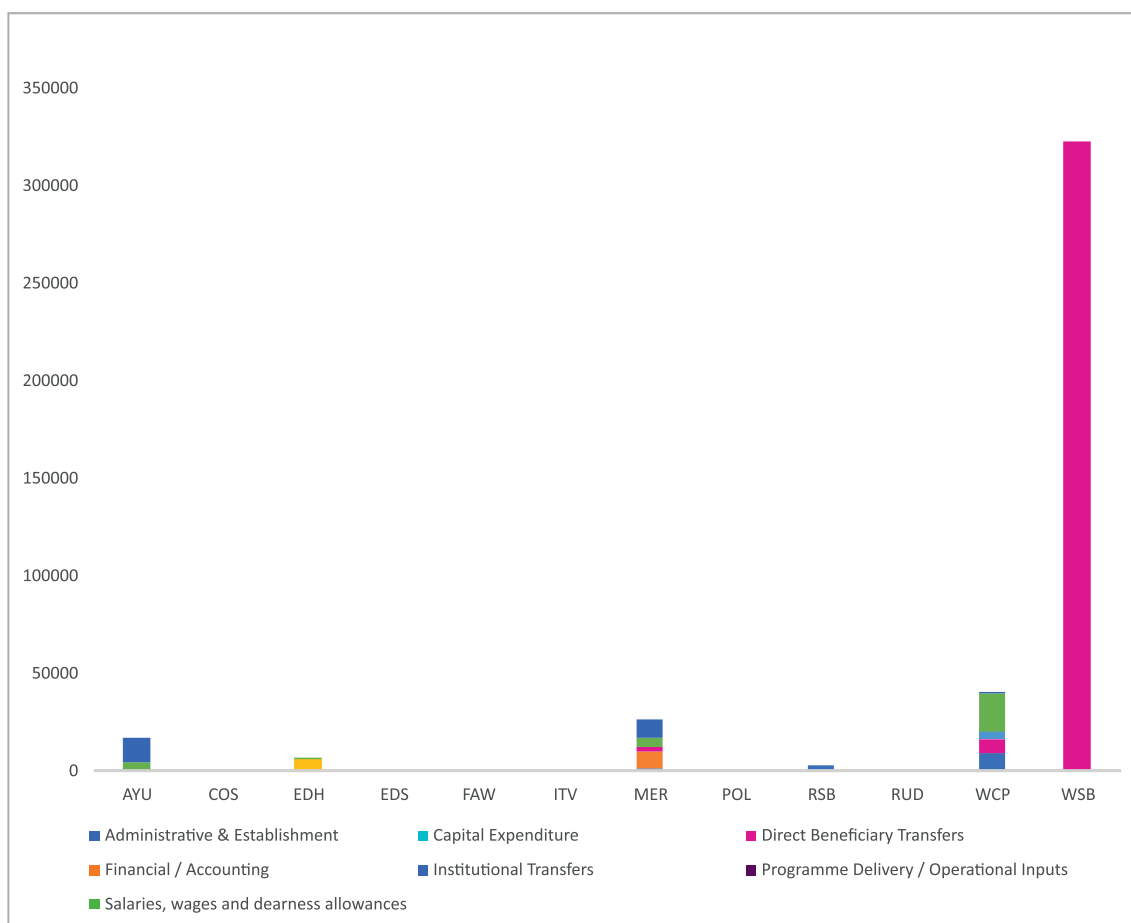


Figure 11 (figures in INR lakhs)

S. No	Department Code	Department
1	AYU	Ayush
2	EDS	Education (secondary)
3	FAW	Family Welfare
4	EDH	Higher Education Department (Higher, Technical, Science and Technology)
5	MER	Medical Education and Research
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- **Role of Civil Society:** Expenditure on institutional transfers (grants-in-aid to entities like CSOs, PRIs, and ULBs for program delivery) constituted the smallest share (only 1.04% of total expenditure) and was less than both the budgeted and disbursed amounts. This underutilization of institutional transfers severely limits the ability of the state to enhance service delivery at the local level and engage non-governmental bodies. Effective gender equality outcomes require sustained service delivery, which often relies on CSOs and local bodies.
- **Utilization of Resources on Administration:** The underutilization of scheme funds, particularly in departments like the Secondary Education Department and Sainik and Ardh Sainik Welfare Department, resulted in 100% of the expenditure being dedicated to Administrative and Establishment Expenses. While the total budget share for gender schemes is already marginal (2.15% of the total Haryana budget), utilizing the small available funds entirely for government machinery prevents resources from funding Programme Inputs/Service Delivery Costs or Direct Benefits to Citizens, thereby limiting the actual impact of schemes on gender equality outcomes.

Figure 12 provides the utilization of funds by schemes specifically targeting women, calculated as a share of BE and RE in FY 2024-25. Over half of the schemes specifically targeting women have extremely low utilization (less than 25% utilization) as a share of BE and RE, while only one-third of schemes specifically targeting women have optimal utilization (utilization over 75%) as a share of BE and RE.

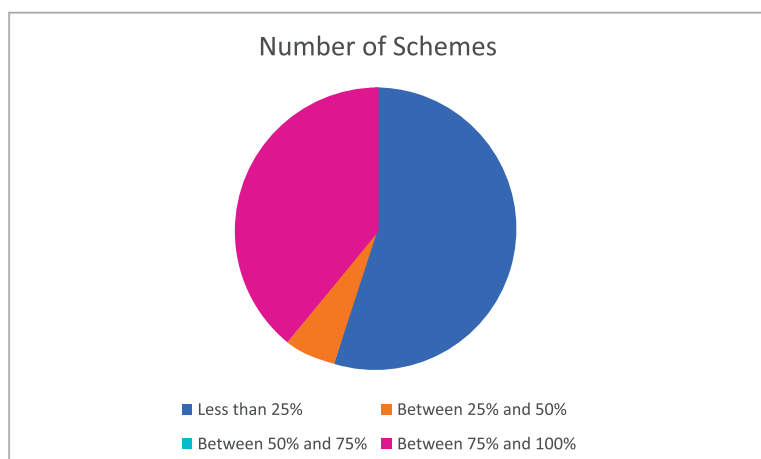
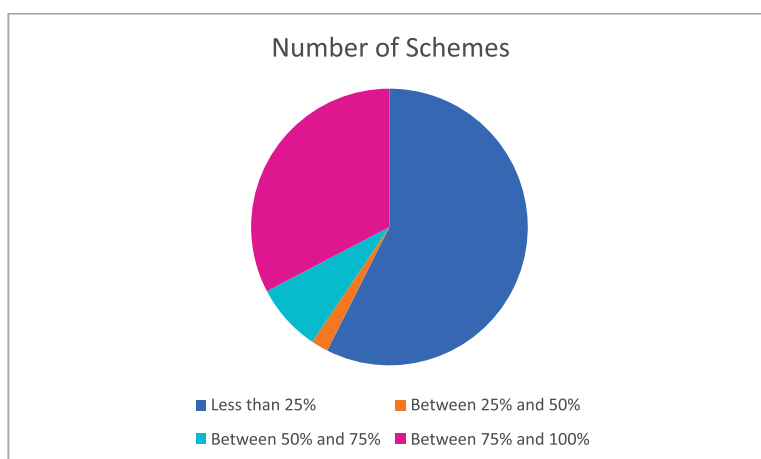


Figure 12

Utilisation BE %	No of Schemes	%
Less than 25%	37	58%
Between 25% and 50%	4	2%
Between 50% and 75%	5	8%
Between 75% and 100%	21	33%

Utilisation BE %	No of Schemes	%
Less than 25%	35	55%
Between 25% and 50%	4	6%
Between 50% and 75%	0	0%
Between 75% and 100%	25	39%

## IV. SYNTHESIS OF KEY FINDINGS

The analysis of financial investment and expenditure in schemes specifically targeting women in Haryana in Section III reveals the following:

**Limited investment in strategic areas for women empowerment:** lack of expenditure of funds in schemes pertaining to housing and accommodation, law and order, and agriculture and livelihoods raises the need for increased focus and expenditure in these sectors.

**Fragmentation of schemes:** Out of over 2,900 total schemes listed in BAMS, only 64 schemes are specifically targeted towards women and girls. The landscape of these gender-related schemes is highly uneven, combining a few large, institutionalized programs (allocations over INR 100 crores) with a preponderance of schemes having negligible allocations (less than INR 1 crore). This uneven distribution and marginal overall allocation mean that the bulk of the responsibility for gender interventions rests on a minority of large schemes, while schemes with low allocations may be token initiatives or fragmented spending rather than strategic, high-impact programs.

**Reliance on Direct Beneficiary Transfers:** The largest proportion of expenditure in schemes specifically targeting women is incurred through Direct Beneficiary Transfers, accounting for 79.62% of the total expenditure. On the other hand, institutional transfers, which include grants-in-aid to entities such as civil society organizations and autonomous bodies for program delivery, constitute the smallest share, representing only 1.04% of total expenditure. In fact, expenditure on institutional transfers was less than the budgeted and disbursed amounts. A focus on direct beneficiary transfers alone may limit the scope for gender-transformative interventions that require sustained service delivery and civil society engagement.

**Limited funding for the Women and Child Development Department:** The Social Justice, Empowerment, Welfare of Scheduled Castes and Backward Classes and Antyodaya (SEWA) Department holds the maximum fund allocation and utilization (BE of INR 307,040 lakhs) for gender-related schemes, significantly outweighing the dedicated Women and Child Development (WCD) Department (BE of INR 55,013.8 lakhs). Since SEWA's expenditure is 100% towards Direct

Beneficiary Transfers, the state's largest financial investment in gender equality is channeled through a non-gender specific central department focused narrowly on transfers, rather than a department dedicated to comprehensive women and child development.

**Sub-optimal utilization of funds:** Five departments are categorized as the weakest category in terms of fund utilization: Cooperative Societies (COS), Police (POL), Family Welfare (FAW), Youth Empowerment and Entrepreneurship (ITV), and Rural Development (RUD). These departments showed poor planning and implementation of schemes specifically targeting women. In fact, over half of the schemes (58% of BE schemes; 55% of RE schemes) specifically targeting women show extremely low utilization (less than 25%). Additionally, the Sainik and Ardh Sainik Welfare Department and the Secondary Education Department spent 100% of their women-specific scheme expenditure on Administrative and Establishment Expenses.

**Erratic utilisation of funds across quarters:** The Higher Education Department did not utilize any funds in the first quarter of the financial year, potentially due to delays in administrative approvals, institutional readiness, or late release of allocated funds, which can negatively affect program implementation timelines and outcomes throughout the year.

**Gaps in planning and forecasting of budgets:** The variance between initial Budget Estimates and mid-year Revised Estimates, in addition to erratic quarterly spending patterns, indicates that there are gaps in the capacities of in planning and budgeting, which can adversely affect the implementation of schemes for gender equality.

## V. FINAL CONSIDERATIONS AND NEXT STEPS

Haryana's Vision 2047 recognizes that women and girls are central to Haryana's transformation, with targets in education, workforce participation, health, safety, and social equity. As Haryana seeks bolster progress towards gender equality, the study's findings underscore the need to prioritize improved fiscal planning and expenditure on social protection schemes and services that support gender equality outcomes.

- Undertake a rigorous bottleneck analysis of schemes and departments displaying persistent low utilisation (e.g., consistently below 60% in Q3). This should move beyond standard financial reviews to include qualitative stakeholder consultations with district implementation units. The objective is to identify whether the blockage is structural such as rigid guidelines, procedural – for instance, delay in fund release from treasury, or capacity-related. Based on this, department-specific Corrective Action Plans (CAPs) may be mandated to unlock funds and improve execution.
  - **Good Practice:** The Government of Rwanda has institutionalized a Gender Monitoring Office (GMO). The GMO conducts "Gender Accountability Day" dialogues where district and sector officials are consulted on unmet targets and unspent funds. If financial execution lags, officials present a remedial plan with timelines.<sup>52</sup>
- Consolidate small, fragmented schemes (such as those with less than 25% utilisation or very low budgets) into larger, strategic programs, enabling the development of high-impact interventions. Fragmentation of schemes may lead to inefficiencies in administrative overheads and diluted impact. Consolidated programs allow for flexible fungibility of funds, ensuring that resources can be moved from slow-moving components to high-demand interventions without bureaucratic delays.
  - **Good Practice:** To reduce administrative silos, the Government of India consolidated multiple standalone schemes (One Stop Centres, Beti Bachao Beti Padhao, Mahila Police Volunteers) into a single integrated mission - Mission Shakti - with two sub-components: Sambal (Safety) and Samarthya (Empowerment). This convergence streamlines the fund flow mechanism and unifies the monitoring framework.<sup>53</sup>

<sup>52</sup> Gender Monitoring Office, Government of Rwanda. <https://www.gmo.gov.rw/>

<sup>53</sup> Mission Shakti – Integrated Women Empowerment Program, Scheme Implementation Guidelines. Ministry of Women and Child Development, Government of India. [https://missionshakti.wcd.gov.in/public/documents/whatsnew/Mission\\_Shakti\\_Guidelines.pdf](https://missionshakti.wcd.gov.in/public/documents/whatsnew/Mission_Shakti_Guidelines.pdf)

- Institutionalize Gender Budget Cells (GBCs) as empowered units within the financial decision-making structure. GBCs may be staffed with personnel trained in gender planning and invested with the authority to review budget planning before they are sent to the Finance Department. Their mandate can extend to conducting field monitoring visits and analyzing quarterly expenditure patterns to ensure timely utilisation of funds.
- **Good Practice:** Rajasthan established a central Gender Cell within the Department of Women and Child Development (DWCD) that coordinates with designated GBCs in other departments. Crucially, the Finance Department issued circulars institutionalizing the role of these cells in the Pre-Budget Scrutiny process, ensuring gender is considered at the allocation stage, not just the reporting stage.<sup>54</sup>
- While Direct Benefit Transfers (DBTs) provide essential social protection, the state's strategy may also emphasise transformational investments that address structural economic gaps. Budgetary priority may be given to asset creation, women's entrepreneurship, and workforce participation. DBTs may be re-engineered as "graduation models"—complementary components that support women while they undergo skill development or establish market linkages, rather than being the sole end-product of state expenditure.
- **Good Practice:** Kerala's Kudumbashree Mission demonstrates the efficacy of investing in institutional platforms over. The state invested in creating a three-tier community network that acts as a conduit for micro-credit, farming, and enterprise. By funding the ecosystem (training, marketing, bank linkages), Kerala achieved significant success in higher female labour force participation and economic resilience.<sup>55</sup>
- All departments may submit an annual Gender Action Plan (GAP) alongside their budget proposals. This GAP must detail specific activities, gender-disaggregated physical targets, and a quarterly expenditure roadmap. This converts Gender Budgeting from a retrospective accounting exercise into a prospective strategic planning tool. These plans may serve as the baseline for quarterly review meetings to track fund release versus actual ground-level utilisation.

<sup>54</sup> Status of Gender Responsive Budgeting in Rajasthan: A Study, Feminist Policy in India, Budget Analysis Rajasthan Centre.  
<https://www.feministpolicyindia.org/documents/resources/GRB-RJ.pdf>

<sup>55</sup> Promoting Women's Economic Empowerment through Enterprise Development: Lessons from the Kudumbashree Project, Kerala.  
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- **Good Practice:** Canada mandates the use of Gender-Based Analysis Plus (GBA+) framework across all federal departments. Departments are required to assess the differential impacts of spending on diverse groups before policies are approved. In their departmental plans, they must explicitly list Gender and Diversity Impacts for every major program, ensuring that resources are allocated based on evidence of impact.<sup>56</sup>
- Develop a Haryana State Policy for Women that serves as the overarching legal and institutional framework for gender equality in the state, embedding Viksit Haryana 2047 goals. The policy may explicitly specify Gender Responsive Budgeting (GRB) as a non-negotiable implementation pillar and mandate inter-departmental convergence and alignment across sectoral schemes such as health, education, and skill development with clearly articulated state-level gender outcomes.
- **Good Practice:** Tamil Nadu's State Policy for Women policy provides a holistic framework that goes beyond social welfare. It mandates a High-Level Committee to review cross-departmental implementation of gender schemes in the state. It integrates intersectional needs of women and gender marginalised individuals, thereby emphasising gender and social inclusion.<sup>57</sup>
- To strengthen fiscal buy-in across public stakeholders, particularly from departments investing in SDG 5 action, a state-specific study quantifying the impact of SDG 5 action on Haryana's GDP may be conducted. Demonstrating how investments in women's safety and mobility directly correlate with increased State GDP will inform the prioritisation of budgets and design of schemes and reinforce utilisation by linking gender outcomes to broader growth objectives.
- Advocacy for improved utilisation can be strengthened through the introduction of SDG 5 Action Awards at the state level. These awards can recognise departments and districts that demonstrate effective, timely, and outcome-oriented utilisation of funds for women-centric initiatives. By publicly acknowledging performance on SDG 5 indicators, the state can create positive competition among departments and districts. Publicly acknowledging top performers creates a reputational incentive for District Collectors and Heads of Departments to prioritize gender outcomes.

<sup>56</sup> Gender-based Analysis Plus (GBA Plus). <https://www.canada.ca/en/women-gender-equality/gender-based-analysis-plus.html>

<sup>57</sup> Tamil Nadu State Policy for Women. (2024). Government of Tamil Nadu. <https://www.tnsocialwelfare.tn.gov.in/en/tamil-nadu-state-policy-for-women-2024-english>

- **Good Practice:** NITI Aayog's Aspirational Districts Programme used the "Delta Ranking" method to spur development in backward districts. By creating a real-time, public dashboard that ranked districts on key KPIs (including health and nutrition), they triggered a competitive race to the top. High-performing districts were rewarded with additional untied funds, directly linking performance to fiscal incentives.<sup>58</sup>
- Capacity development programmes for state and district officials focusing on gender mainstreaming, gender-sensitive governance, and practical application of gender responsive budgeting tools can improve the design of schemes and enable outcome monitoring and expenditure tracking. Further, Finance and Planning officers at the state and district levels may be trained on practical tools: how to tag gender allocations in the treasury software, how to design gender-sensitive performance indicators, and how to track beneficiary data. This can ensure that low utilisation is not a result of technical ignorance regarding budget heads.
- To align with the "Viksit Haryana 2047" vision and treat women's economic participation as a core growth driver, the state may establish G-IMPACT (Gender Impact, Monitoring, Policy & Coordination Team) within the Swarna Jayanti Haryana Institute for Fiscal Management (SJHIFM). G-IMPACT can serve as a specialized nodal unit to track development and welfare outcomes. It may initiate an end-to-end pathway focusing on the convergence of women's health, safety, education, and skilling. Specifically, it can look at job-ready skills that translate into real placement, the creation of safer workplaces/commutes, and the provision of affordable childcare to prevent employment drop-offs.

<sup>58</sup> Aspirational Districts Programme. NITI Aayog. <https://www.niti.gov.in/aspirational-districts-programme>

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