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Gender Budgeting in Rajasthan: Assessing Progress and Policy Impact

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Abstract

Gender Budgeting is an important approach to gender-responsive public financial management that seeks to incorporate gender concerns into budget planning, resource allocation and programed implementation. It is not a separate budget for women; rather, it examines how public expenditure can contribute to reducing gender disparities in areas such as education, health, nutrition, employment, social protection and economic opportunities. This research analyzes the development and structure of Gender Budgeting in Rajasthan from 2016-17 to 2025-26 based on the analysis of State Budget Documents and Gender Budget Statements, supplemented by reports by the Comptroller and Auditor General (CAG), and Rajasthan Economic Review and selected national databases. The analysis utilizes descriptive and comparative approaches including growth rate, CAGR, expenditure ratio analysis, and sectoral analysis, focusing especially on the adoption of Category A and B classification from 2019-20. The findings suggest that Gender Budgeting has become increasingly integrated into Rajasthan's broader public expenditure framework. However, challenges remain in expenditure utilization, gender-disaggregated data, measurement of the women-specific component of Category B expenditure and outcome-based monitoring. The study therefore highlights the need to move beyond allocation-based reporting towards outcome-oriented Gender Budgeting supported by stronger departmental accountability, BE–RE–AE monitoring, gender-specific indicators and transparent digital monitoring.

Keywords: *Gender Budgeting, Rajasthan, Gender-Responsive Budgeting, Public Expenditure, Women Empowerment, Category A, Category B, Gender Mainstreaming, Fiscal Policy.*

Introduction

Gender equality is an important component of inclusive and sustainable development. Public policies and government expenditure do not necessarily affect women and men in the same way. However, conventional budgeting often treats public expenditure as gender-neutral, which may overlook differences in access to education, healthcare, employment, income, productive resources, social protection and decision-making opportunities. Gender Budgeting has emerged as an approach to address this limitation by integrating gender considerations into budget planning, resource allocation, programed implementation and outcome assessment. Gender Budgeting is not the creation of a budget that would address the needs of women alone. Rather, it is the process of analyzing how fiscal policies and expenditures affect both men and women and then making public resources more sensitive towards gender imbalances on that basis. According to Stotsky (2016), "Gender Budgeting is the tool through which fiscal policy and public finance can advance gender equality." More recently, the IMF has highlighted the Gender Budget Statement as an instrument of public financial management and fiscal

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transparency that communicates government priorities, resource allocation and intended results related to gender equality (Tomczynska-Smith et al., 2026). UN Women also emphasizes gender-responsive budgeting as a mechanism for improving the responsiveness of public budgets to the different needs of women and men and strengthening accountability towards gender equality and the Sustainable Development Goals.The relevance of Gender Budgeting arises from the fact that fiscal policy has differentiated social effects. Expenditure on education, health, nutrition, transport, employment, social security, agriculture and infrastructure can influence women's opportunities even when programs are not specifically designed for women. Gender-responsive budgeting therefore broadly operates through two dimensions: expenditure specifically targeted towards women and expenditure within wider development programs where gender concerns are incorporated into planning and implementation. The latter reflects the broader principle of gender mainstreaming.

India has progressively institutionalized Gender Budgeting within its public financial management system. At the Union level, the Gender Budget Statement has become an established part of budget documentation, while several states have introduced state-specific mechanisms for identifying and reporting gender-responsive expenditure. This approach is particularly significant at the state level because major areas such as education, health, rural development, social protection, agriculture and employment are substantially influenced by state-level policies and expenditure.

Rajasthan provides an important context for examining the evolution of Gender Budgeting because of its considerable geographical, demographic and socio-economic diversity and the continuing differences in development opportunities between women and men. Gender-responsive expenditure in the state extends across education, health, nutrition, women and child development, rural development, social security, employment, agriculture and entrepreneurship.

An important feature of Rajasthan's Gender Budgeting framework is the methodological change introduced around 2019–20. The reporting mechanism that was used prior to this period is different from that followed thereafter, whereby gender budget schemes were categorized either as Category A or Category B depending on how much of the expenditure would target women. It is thus important to note that any changes in allocation to the Gender Budget around 2019-20 should be viewed cautiously because the variation could simply result from a change in the category or reporting mechanisms.

In view of the above, the current study attempts to analyze the dynamics of Gender Budgeting in Rajasthan between 2016-17 and 2025-26. Apart from changes in allocation of budgetary funds, the study will take into consideration such aspects as priority sectors, components of Category A and Category B expenditures, and indicators of socio-economic development of women.

Review of Literature

- What started off as a realization that national budgets could make different impacts on men and women has led to the development of gender budgeting. This concept has slowly grown from focusing on women expenditures to incorporating gender analysis into policy-making, budgeting, implementation, and monitoring processes. For Stotsky (2016), gender budgeting is one of the tools for successful fiscal management, while more recent studies by the International Monetary Fund stress the importance of gender budgeting in terms of transparency and accountability (Tomczynska-Smith et al., 2026).
- Gender Budgeting has been increasingly integrated within the financial management system of India. The literature, nevertheless, highlights persistent challenges in terms of outcome measurement, implementation tracking, gender-disaggregated information, and classification of women-focused and general expenditures. In addition, Stotsky and Zaman (2016) highlight the difficulty of determining the direct causality of Gender Budgeting and gender-related outcomes.

Research Gap

The existing literature provides important conceptual and policy insights, but an integrated assessment of Rajasthan's Gender Budgeting over a decade remains limited. This research paper intends to fill this gap by investigating budgetary trends, sectoral emphasis, Category A–B structure, implementation, and socio-economic factors for the period 2016–17 to 2025–26. The study thus moves beyond allocation trends to examine the broader evolution of gender-responsive public financial management in Rajasthan.

Methodology

- **Research Design**

The study is descriptive, comparative and analytical in nature. It examines the evolution, composition and implementation of Gender Budgeting in Rajasthan. The study does not use an experimental or quasi-experimental design and therefore does not establish a causal relationship between Gender Budgeting and women's socio-economic outcomes.

- **Study Period**

The study covers the period 2016–17 to 2025–26, providing a decade-long perspective on changes in Rajasthan's Gender Budgeting framework.

- **Sources of Data**

The analysis is based mainly on secondary data obtained from Rajasthan State Budget Documents, Gender Budget Statements, Budget-at-a-Glance, Economic Reviews and Output-Outcome Budget documents. These are further supported by CAG State Finances Audit Reports, NITI Aayog SDG reports, NFHS, PLFS and academic/Institutional literature.

- **Fiscal Variables**

The important fiscal variables are Gender Budget Allocation, its share of expenditure, annual growth, CAGR, Category A and Category B Allocations, share of both categories, utilization and distribution among sectors.

- **Analytical Tools**

The analysis utilizes tools like Percentage Analysis, Annual Growth Rate, CAGR, Expenditure Utilization Ratio, and Sectors share.

- **Limitation of the Methodology**

The main limitation of the methodology is the change in the classification and reporting of Gender Budget around 2019-20. Thus, a decade-long analysis especially for the periods before and after 2019-20 should be taken carefully. In addition, improvement in socio-economic conditions of women cannot be only due to Gender Budgeting but other factors also affect it.

Evolution and Trends of Gender Budgeting in Rajasthan:-

- **Pre-2019–20 Frameworks**

Gender Budgeting has been included in the Budget of Rajasthan before the period 2019–20. Nevertheless, the category and methodology of Gender Budgeting followed before 2019–20 are not the same as the Category A-B Framework followed afterward. According to the available compilation of State Budget papers, the percentage of reported Gender Budget in 2016–17 is 27.41 percent, in 2017–18 is 29.04 percent and in 2018-19 is 28.74 percent. It should be noted, however, that these percentages should not be compared because of the changes made in the category and methodology. Consequently, a reduction in the share of the Gender Budget after 2019–20 cannot be considered a reduction in the policy priority.

- **Structural Change around 2019–20**

The period 2019–20 is marked by a methodological shift in the Gender Budgeting reporting of Rajasthan. The framework that followed afterwards offered a more detailed approach to the gender responsive expenditure allocation through the Category A and Category B.

Table 1: Gender Budget Utilization

Year	Gender Budget Provision(Crore Rupee)	Actual Expenditure (Crore Rupee)	Utilization (%)
2019–20	18,928.78	15,700.39	82.94
2020–21	14,481.66	15,202.61	104.98
2021–22	18,198.64	18,155.67	99.77
2022–23	33,745.11	28,630.92	84.84
2023–24	38,679.43	33,812.88	87.42

Source: CAG, State Finances Audit Report, Rajasthan, 2023–24.

It can be seen from the data above that Gender Budget provision showed considerable growth post-2020-21. In the period between 2019-20 and 2023-24, there has been an increase in the provision of over 100%. Meanwhile, the variations in utilization indicate that an increase in budget provision does not necessarily mean an equivalent expenditure.

- **Gender Budget Provision in Context of Total State Expenditure**

In order to have a better perspective on Gender Budget provision, it is important to consider its proportion to total state expenditure. Based on the budget estimates used in this research, Gender Budget provision as a percentage of total state expenditure has risen from about 8.13% in 2019-20 to 11.79% in 2025-26. In 2025-26, Gender Budget provision will be 63,295.22 crore rupee, while the total state expenditure would be about 5.37 lakh crore rupee. It means that gender-responsive expenditure has become more relevant in terms of total state expenditure.

In the post-2019-20 period, the CAGR of Gender Budget provision has been around 22.3%, while that of total expenditure has been about 14.9%. It shows that the provision of Gender Budget grew faster than total state expenditure.

Nonetheless, it is essential to view this trend as a reflection of shifting financial priorities rather than an illustration that Gender Budgeting has been responsible for positive changes in socio-economic performance of women. Indeed, there is a plethora of other determinants affecting such performance.

Sectorial and Departmental Analysis

Aggregate Gender Budget numbers do not reveal the concentration of resources. Thus sector-wise analysis is needed to know about the priorities of gender-responsive expenditures in Rajasthan.

In the Gender Budget Statement for 2025-26, expenditure has been categorized in ten major sectors. Of special importance is that Expenditure on Education and Health has been put in one head. This means that the total cannot be arbitrarily split into two sectors. The official numbers indicate that Category A expenditure is 11,494.47 crore rupee and Category B expenditure is 51,800.76 crore rupee, totaling to 63,295.22 crore rupee.

Table 1: Sectorial Distribution of Gender Budget, 2025–26

Sector	Category A (Crore Rupee)	Category B (Crore Rupee)	Total (Crore Rupee)	Share (%)
Education & Health	3,270.78	21,521.68	24,792.45	39.17
Social Security & Welfare	7,420.75	8,975.22	16,395.97	25.90
Water Supply & Energy	–	14,764.11	14,764.11	23.33
Rural Development	712.69	2,434.34	3,147.03	4.97
Agriculture Development	56.59	1,445.23	1,501.82	2.37
Infrastructure Development	–	802.89	802.89	1.27
Governance	29.15	814.82	843.96	1.33
Urban Development & Housing	–	636.60	636.60	1.01
IT, Statistics & Scientific Services	3.52	366.62	370.14	0.58
Industrial Development	1.00	39.25	40.25	0.06
Total	**11,494.47**	**51,800.76**	**63,295.22**	**100.00**

Source: Government of Rajasthan, Finance Department, Budget-at-a-Glance, 2025–26.

- **Education and Health**

Education & Health are together responsible for 39.17 percent of the total Gender Budget, making them the largest broad sectorial category. This is indicative of the significance of human capital and health security as well as provision of basic facilities in redressing gender inequalities. The reason being that, since both Education and Health have been clubbed together in this official categorization, the gender budget for each individual sector cannot be calculated separately from this table.

- **Social Security and Welfare**

Social Security and Welfare make up 25.90 percent of the total Gender Budget. This large amount indicates the significance of social security in Rajasthan's gender budgeting framework, especially for those women who are economically and socially vulnerable.

- **Water Supply and Energy**

Water Supply and Energy together make up 23.33 percent, thus forming one of the most important items in the Gender Budget. This example highlights an important point about gender mainstreaming, which is that expenditure does not necessarily need to be labeled as 'woman's expenditure' to be gender-relevant. Provision of basic amenities like water supply and energy can affect women's unpaid labor and economic activity.

- **Rural Development and Agriculture**

Rural Development forms 4.97 percent while Agriculture Development constitutes 2.37 percent of the budget. The sectors mentioned above are pertinent to the livelihood of women, rural employment, self-help groups, and agriculture. More gender-disaggregated data related to access of women to land, credit, extension service, livestock, and productive assets can help in assessing the real benefits.

- **Economic and Industrial Development**

Industrial Development constitutes only 0.06 percent of the Gender Budget. The low budget does not indicate fewer benefits to women since women might also be participating in various industrial activities under category B. The challenge, therefore, is to assess the participation and benefits of women in broader economic activities.

From the above discussion, it is clear that there has been diversification of sectors within the Gender Budget of Rajasthan.

Category A and Category B: A Structural Assessment:-

- **Understanding Category A and Category B**

The Category A–B framework provides an important basis for analyzing the structure of Rajasthan's Gender Budget. In the CAG's 2023–24 audit framework, **Category A** refers to schemes where more than 70 percent of expenditure is targeted towards women, while **Category B** covers schemes where the gender-targeted component is below 70 percent . In analytical terms:

Category A → stronger/direct gender targeting

Category B → gender responsiveness within broader programmers

This distinction is essential for the analysis because it makes it possible to establish whether there is an emphasis on addressing gender issues through women-targeted policies or through public expenditures.The CAG reported 100 Category A schemes and 378 Category B schemes for 2023–24.

- **Category A–B Trend**

Table : Category A–B Trend

Year	Category A (crore rupee)	Category B (crore rupee)	Total (crore rupee)	A Share (%)	B Share (%)
2021–22	12,084.29	22,406.27	34,490.56	35.04	64.96
2022–23	13,069.64	23,587.39	36,657.03	35.65	64.35
2023–24	10,536.37	27,412.34	37,948.71	27.76	72.24

Source: CAG, State Finances Audit Report, Rajasthan, 2023–24.

From the figures, there is a steady shift in terms of structure of the Gender Budget. From 2021-22 to 2023-24, the allocation of Category A fell from 12,084.29 crore rupees to 10,536.37 crore rupees, and that of Category B rose from 22,406.27 crore rupees to 27,412.34 crore rupees. As a result of which, the proportion of Category B rose from 64.96 percent to 72.24 percent.

- **Category A: Direct Gender Targeting**

Category A enjoys a relatively clear cut advantage regarding identifiability and monitoring, since women form the main target group. As such, it is easier to identify the beneficiaries and correlate expenditure with specific programs. Nevertheless, from the data on expenditure, there is an issue of implementation that comes out. In the fiscal year 2023-24, the expenditure in Category A was 4,985.01 crore rupee compared to 10,536.37 crore rupee provided, which means that about 47.3 percent was utilized. It can be noted that for gender-responsive budgeting to be effective, it is not only about budgetary allocations, but also about programming expenditures.

- **Category B: Gender Mainstreaming**

Category B is something else entirely. Not that the women benefit exclusively from such programs, but the issue of gender becomes an integral part of development programs.Its increasing share—from 64.96 percent in 2021–22 to 72.24 percent in 2023–24—suggests a greater emphasis on gender mainstreaming.This is important because women's development cannot be addressed entirely through women-specific schemes. Mainstream expenditure on education, health, water, energy, rural development, infrastructure and economic activities can also influence women's opportunities and well-being.

The major limitation, however, is measurement. When women are one beneficiary group among several, it becomes difficult to determine the exact fiscal benefit accruing to women. This makes reliable gender-disaggregated expenditure and beneficiary data particularly important.

- **Latest Structure: 2025–26**

The Rajasthan Budget 2025–26 reports:

- **Category A:** 11,494.47 crorerupee
- **Category B:** 51,800.76 crorerupee
- **Total Gender Budget:** 63,295.22 crorerupee

Accordingly:[Category\A\Share=\frac{11,494.47}{63,295.22}\times100\approx18.16%]

[Category\B\Share=\frac{51,800.76}{63,295.22}\times100\approx81.84%]

Thus, the 2025–26 budgets present a substantially larger Category B component.

But these numbers are to be viewed as a current structural profile rather than to be mechanically combined with all previous CAG numbers. Audited CAG and Budget at a Glance have different accounting objectives and hence changes in classifications and presentations may create problems for comparability. But according to the official 2025-26 document, Category A consists of sectors where the provision is 70 percent or more, while Category B is sectors where the provision is less than 70 percent.

- **Overall Structural Interpretation**

The Category A-B approach suggests a significant evolution in terms of the architecture of Gender Budgeting in Rajasthan. During the reviewed period, the share of gender responsive expenditure within mainstream development programs increased relative to women-specific initiatives. It can be viewed as a step from targeting through budgets to gender mainstreaming. The process has its analytical and policy implications. Mainstreaming broadens the scope of the expenditures which have a potential to impact gender equality, however, makes it more difficult to measure the actual amount of financial and developmental gains for women. Consequently, the next step in Gender Budgeting in Rajasthan will be not just expanding the size of Category B, but improving the gender-disaggregated data, beneficiaries, and outcome measurements of departments' expenditures. These measures will allow assessing not only how much money is allocated for gender-responsive purposes, but who benefits from it and what results of spending this money are.

Challenges in Gender Budgeting in Rajasthan:-

- ***Allocation versus Actual Expenditure:*** The other problem is the disparity between budget allocations and actual spend. Inability of the schemes to show expenditures or showing zero expenditure means that budget provisions may not lead to any actual activity. This means that the focus should be put on effective spending of funds and realization of the intended objectives.
- **Lack of Outcome-Oriented Monitoring:** Monitoring currently being done is mainly on budgetary allocations and spending. But for effective Gender Budgeting, there must be a way to assess if government spending has led to better access to education, health services, jobs, social security and economic empowerment for women.
- **Challenges in Assessing Outcome Specific to Women:** Economic development of women is dependent on several factors such as economic, social, demographic and institutional factors. This makes changes in parameters like employment, education and health to be dependent only on Gender Budgeting.

- **Inter-departmental Coordination:** Women related issues touch many government departments like education, health, agriculture, rural development, social security and employment. Poor coordination among departments may lead to ineffective planning, implementation and monitoring of gender programs.
- **Data Availability:** Lack of proper information on beneficiaries and expenses and the outcome of the program makes it difficult to appraise the true gains made through Gender Budgeting.
- **Classification Problem:** Changes in the classification of Gender Budget expenditures, especially in the period 2019/20 are problematic in ensuring comparability over the period. Differences in women-only expenditure and mainstream expenditure make such analysis very difficult.
- **Inadequacy of Impact Appraisal Mechanisms:** Financial progress does not automatically imply the improvement in socio-economic situation of women. Since there is a lack of systematic appraisal mechanisms, it is impossible to measure the performance, sustainability and overall developmental value of large Gender Budget programs.
- **Requirement of gender-disaggregated Data Systems:** Better Gender Budgeting system needs to have proper data collection mechanism of women beneficiaries, gender-specific expenditures, distribution at the district level and outcomes. This is especially required in the case of Category B programs where women form only a part of total beneficiaries.

Policy Recommendations

Conclusions of the study show that Gender Budgeting should receive more attention in terms of implementation, monitoring and outcome assessment. The following recommendations arise in response to the problems detected.

- **Shift from Allocation-Oriented to Outcome-Oriented Gender Budgeting**

Gender Budgeting should go further than mere calculation of the amount of allocation to the analysis of outcomes achieved. Major schemes need clearly formulated goals, measurable indicators and evaluation of their outcomes on a regular basis, which will help link expenditure with socio-economic development of women.

- **Ensure More Reliable Gender Disaggregation Data:**

The departments should keep records of the total number of beneficiaries, female beneficiaries and expenditure benefiting women on a district-wise basis. This is especially relevant in relation to Category B schemes since women make up only a certain number of beneficiaries.

- **Develop Performance Indicators for Gender Budgeting**

A uniform set of performance indicators should be introduced to measure budget utilization, female beneficiary coverage and accomplishment of desired outcomes. Such indicators as Gender Budget Utilization Ratio, Female Beneficiary Coverage and Outcome Achievement Ratio will help differentiate between financial success and programmatic achievements.

- **Strengthen Monitoring of Category A and Category B:**

Schemes under Category A need to be monitored by taking into account direct beneficiary approach and specific outcomes for women. As far as Category B schemes are concerned, the methodology followed for arriving at estimates of expenditure related to women needs to be clearly stated by the concerned departments. This will ensure transparency and reduce the risk of overstatement of expenditure.

- **Monitor BE–RE–AE:**

Monitoring of Budget Estimates (BE), Revised Estimates (RE) and Actual Expenditure (AE) for major gender responsive schemes needs to be done. The reasons behind reduction in allocations and unutilized balances must be analyzed.

- **Establish Gender Budget Cells at the Department Level**

Functioning Gender Budget Cells need to be set up or strengthened in major departments. Gender Budget Cells should take care of gender analysis, identification of beneficiaries, budgeting, expenditure and outcome monitoring in coordination with the nodal department.

- **Develop a Rajasthan Gender Budget Dashboard**

There needs to be the creation of an accessible digital dashboard that links departments and schemes to their budget allocations, estimated revised budget, actual expenditures, number of female beneficiaries and indicators of performance. This will enhance transparency and make possible the comparison from year to year.

In general, these steps would aid in making Rajasthan a transparent, accountable and performance-based Gender Budgeting system where the effectiveness of government expenditures is judged on not only the amount of money allocated, but also the benefits that accrue to women.

Conclusion

Gender Budgeting in Rajasthan has changed significantly since 2016-17 until 2025-26 due to the rising awareness about gender issues that should be taken into account in the financial planning of the state. The rise in the number of budgetary items and the increase in the inclusion of gender-related elements in the departmental schemes prove that gender issues become visible in the public expenditure process. Still, the emergence of the categories A and B from 2019-20 means that the comparison of the trends throughout the research period should be carried out with caution.

It may be concluded that Gender Budgeting in Rajasthan is improving in terms of its efficiency, but the efforts to introduce it still need to be improved. The large amount of budget allocated for the sectors of education and health, social security and welfare, and water supply and energy shows how significant these spheres are in the context of Gender Budget. On the other hand, the increasing participation of the Category B schemes shows how the gender-related expenditure becomes integrated in development programmers. This method may help to increase the scope of public expenditure, but it makes impossible to evaluate the concrete benefit for women.

Further, the differences in budgetary allocation and expenditure show that financial commitment alone is not sufficient for effective implementation of gender budgeting. In some instances, non-utilization and zero expenditure in some schemes raise serious questions on the planning, implementation and monitoring aspects. Also, the lack of consistent outcome-based data makes it difficult to assess whether increased allocations have resulted in any improvements in education, health, economic participation and social security of women in the state. Thus, the results can be seen as the assessment of fiscal developments and policy coherence, but not as proof of the effect of gender budgeting on those outcomes.

For future steps, the state of Rajasthan needs to shift from budget allocation-based reporting to an outcome-based approach. This will require better data collection by gender, clear performance indicators, continuous monitoring of budget estimates, revised budget estimates and actual expenditure, and higher departmental accountability. Creation of gender budget dashboard at the state level can improve transparency and assist in systematic assessment of financial and social outcomes. Better coordination among departments will be helpful to align budget with state's gender equality goals and related Sustainable Development Goals.

In general, Gender Budgeting in Rajasthan has laid a strong institutional base for gender-based governance. Future success would be judged not only by the volume of budget allocation but also by its successful implementation, accountability, and impact on the well-being of women. The main issue is whether public expenditure leads to equal access to opportunities and resources, thus making Gender Budgeting an effective tool of development policy, rather than just budget categorization.

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