

अनिल मलिक, भा.प्र.से.
सचिव
Anil Malik, I.A.S.
Secretary



भारत सरकार
महिला एवं बाल विकास मंत्रालय
जीपीओए-3, नेताजी नगर
नई दिल्ली-110023
Government of India
Ministry of Women & Child Development

2nd September, 2026

D.O. No.15/1/2019-Gender Budgeting

Dear Secretary,

As you are aware, Gender Budgeting is widely recognized as a fiscal strategy tool to include gender perspective into the budgeting process and to prioritize the allocation of public financial resources to improve women empowerment. India's journey in Gender Budgeting over the last few years reflects a deepening policy commitment to gender equality. With strong institutional mechanisms, increasing financial allocations, and a focus on outcomes, India continues to set an example in leveraging fiscal policy for women-led development.

2. I wish to inform you that in the Union Budget FY 2026-27, 53 Ministries/Departments (M/Ds) and 5 UTs reported an allocation of Rs. 5.01 lakh crore for women and girls, covering more than 239 central schemes. This marks the highest ever allocation, with the share of the Gender Budget rising from 8.86% in FY 2025-26 to 9.37% in FY 2026-27. However, it is observed that there still is scope for improvement in reporting allocations in the Gender Budget Statement by many more M/Ds.

3. Ministry of Women & Child Development (MWCD) endeavours to strengthen gender budgeting processes through training and building capacity of the government officers. It also supports M/Ds in gender analysis of their schemes for better reporting of budgetary allocations in the Gender Budget Statement (Statement 13 of the Expenditure Profile) that is published by the Ministry of Finance as part of the Union Budget every year.

4. MWCD undertook gender analysis of select schemes/programmes of your M/D wherein it was noted that some of your schemes have a good potential for inclusion in the Gender Budget Statement. It is suggested that the Gender Budget Cell in your M/D may undertake a review of the schemes from a gender lens and ensure reporting of allocations in the GBS for FY 2027-28.

5. You may be aware that as per the Charter dated 8th March, 2007 issued by Ministry of Finance (**copy enclosed**), each M/D is required to constitute a Gender Budget Cell (GBC). I request that composition of GBC in your M/D may be provided to MWCD for facilitating coordination in the matter. For any assistance, Shri Pankaj Srivastava, Statistical Advisor, MWCD [email id:sa-mwcd@gov.in] may be contacted.

Cont'd.....

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6. I request your personal attention to this endeavour, so that an improved reporting of allocations is seen in the Gender Budget Statement for FY 2027-28. The Financial Adviser of the Ministry may like to ensure that the data in this regard is entered timely in the Union Budget Information System (UBIS) portal. Through our collective efforts, we can strengthen the Gender Budgeting practices and advance our shared goal of gender equality and women-led development.

With regards,

Yours sincerely,

Encl: As above.



(Anil Malik)

Shri Amardeep Singh Bhatia

Secretary,

Department of Promotion of Industry and Internal Trade,

Room No.223, Vanijya Bhawan, Akbar Road,

New Delhi.

Charter of Gender Budget Cells⁹

Department of Expenditure, Ministry of Finance

(Dated: 8th March 2007)

Gender Budget Cells in various Ministries were set up with the intention of implementation and committing to various Gender Responsive Budgeting (GRB) initiatives with the objective of influencing and effecting a change in the Ministry's policies, programmes in a way that could tackle gender imbalances, promote gender equality and development and ensure that public resources through the Ministry budget are allocated and managed accordingly.

Gender Responsive Budgeting or Gender Budgeting as it is more commonly known, is a means of ensuring that public resources are allocated in an equitable way so that the most pressing needs of specific gender groups are satisfied. GRB initiatives do not seek to create separate budgets to address women's gender concerns. Instead they seek to view the Government Budget from a gender perspective in order to assess how it will address the different needs of women.

With the objective of facilitating the integration of gender analysis into the Government budget, this charter for the Gender Budgeting Cells is being drawn up for guidance and implementation by all Ministries/ Departments.

Composition of Gender Budget Cells

The Gender Budget Cell should comprise a cohesive group of senior/ middle level officers from the Plan, Policy, Coordination, Budget and Accounts Division of the Ministry concerned. This group should be headed by an officer not below the rank of Joint Secretary. The functions and working of the GRB may be reviewed at least once a quarter at the level of Secretary/Additional Secretary of the Department.

Functions of Gender Budget Cells

The GBC may set for itself, specific quarterly / half yearly/ annual targets to be achieved in terms of the following suggested areas of work.

- 1) Identification of a minimum of 3 and maximum of 6 largest programmes (in terms of budget allocation) implementation by the Ministry and the major Sub –Programmes there under, with a view to conducting an analysis of the gender issues addressed by them.
 - This is to be facilitated by describing the current situation with respect to the Sub-Programme (using disaggregated data in terms of beneficiaries as much as possible) and describing the activities for achieving the given output.
 - Output indicators may be identified for measurement against performance in the coming year.
 - Activities targeted at improving the situation of women under these programmes may be highlighted. In this regard, an assessment may be made of the extent to which sectoral policies address the situation of women, whether budget allocation are adequate to implement the gender responsive policy; monitoring whether the

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money was actually spent as planned, what was delivered and to whom; and whether the policy as implemented changed the situation described, in the direction of promoting/ achieving greater gender equality.

- Results of this analysis may be included as an annex titled “Gender Responsive Budgeting Initiative” in the Ministry’s Outcome/Performance Budget for the year.
 - GBCs of such Ministries/ Departments which have identified programmes where 100% of the budgetary allocation for the scheme is earmarked to benefit women, may undertake a similar analysis as described above. Results of this analysis may also be included in the Ministry’s Department’s Outcome/ Performance budget for the year.
- 2) Conducting/Commissioning Performance audit (at the field level wherever possible) for reviewing the actual physical/ financial targets of the programme, the constraints if any, in implementation, the need for strengthening delivery systems, infrastructure/ capacity building etc.
 - 3) Organizing meetings/discussions/consultations with GBCs of related departments within the Ministry, field level organization/ civil society groups/ NGOs working in the sector for exchanging ideas and getting feedback on the efficacy of sectoral policies and programmes.
 - 4) Suggesting further policy interventions based on findings of the above.
 - 5) Participating in and organizing Training/ Sensitization/ Capacity Building workshops for officials, concerned with formulation of policy/ programme implementation & budget and accounts at the Ministerial level and also in the implementing agencies/ attached/ subordinate offices and organizations under the administrative control of the Ministry.
 - 6) Apparently “gender neutral” programmes are not necessarily gender neutral in the impact they have, when seen through gender lens. Hence, in sectors like Defence, Power, Telecom, Communications, Transport and Industry, etc. GBCs may undertake an exercise to identify the possibility of undertaking initiatives/special measures to facilitate/improve access to services for women and their active participation in the decision making process at various levels.
 - 7) Disseminate best practices followed by those Divisions of the Department/Ministry implementing schemes, which have done good work in analyzing the schemes/ programmes from gender perspective which have brought about changes in policy/ operational guidelines.
 - 8) Prepare a Chapter on Gender perspective related to the Sector/Service covered by the Ministry and the impact of the existing policies/ programmes and resources employed in meeting the specific needs of women for reflection in the Ministry’s Outcome/Performance Budget.

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With regards,

Yours sincerely,

Encl: As above.


(Anil Malik)

Shri Niraj Verma
Secretary (Justice),
Department of Justice,
Ministry of Law & Justice,
Jaisalmer House, Mansingh Road,
New Delhi.

Charter of Gender Budget Cells⁹

Department of Expenditure, Ministry of Finance

(Dated: 8th March 2007)

Gender Budget Cells in various Ministries were set up with the intention of implementation and committing to various Gender Responsive Budgeting (GRB) initiatives with the objective of influencing and effecting a change in the Ministry's policies, programmes in a way that could tackle gender imbalances, promote gender equality and development and ensure that public resources through the Ministry budget are allocated and managed accordingly.

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money was actually spent as planned, what was delivered and to whom; and whether the policy as implemented changed the situation described, in the direction of promoting/ achieving greater gender equality.

- Results of this analysis may be included as an annex titled “Gender Responsive Budgeting Initiative” in the Ministry’s Outcome/Performance Budget for the year.
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अनिल मलिक, भा.प्र.से.
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Secretary



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जीपीओए-3, नेताजी नगर
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Government of India
Ministry of Women & Child Development

2nd September, 2026

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With regards,

Yours sincerely,

Encl: As above.


(Anil Malik)

Shri Kamran Rizvi
Secretary,
Department of Heavy Industries,
Ministry of Heavy Industries,
Room No. 2501 & 2502, 2nd Floor,
Zone 5, GPOA-3,
New Delhi-110023

Charter of Gender Budget Cells⁹

Department of Expenditure, Ministry of Finance

(Dated: 8th March 2007)

Gender Budget Cells in various Ministries were set up with the intention of implementation and committing to various Gender Responsive Budgeting (GRB) initiatives with the objective of influencing and effecting a change in the Ministry's policies, programmes in a way that could tackle gender imbalances, promote gender equality and development and ensure that public resources through the Ministry budget are allocated and managed accordingly.

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- Results of this analysis may be included as an annex titled “Gender Responsive Budgeting Initiative” in the Ministry’s Outcome/Performance Budget for the year.
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- 2) Conducting/Commissioning Performance audit (at the field level wherever possible) for reviewing the actual physical/ financial targets of the programme, the constraints if any, in implementation, the need for strengthening delivery systems, infrastructure/ capacity building etc.
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नई दिल्ली-110023
Government of India
Ministry of Women & Child Development

7th September, 2026

D.O. No.15/1/2019-Gender Budgeting

Dear Sir,

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4. MWCD undertook gender analysis of Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU) of NITI Aayog. AIM is mandated to promote and create a culture of innovation and entrepreneurship across the country and it is observed that AIM has a potential for inclusion in the Gender Budget Statement. I would suggest that NITI Aayog may like to undertake a review of all its major programmes/schemes from a gender lens and ensure reporting of allocations in the GBS for FY 2027-28.

5. You may be aware that as per the Charter dated 8th March, 2007 issued by Ministry of Finance (**copy enclosed**), each M/D is required to constitute a Gender Budget Cell (GBC). I request that composition of GBC in the NITI Aayog may be provided to MWCD for facilitating coordination in the matter. For any assistance, Shri Pankaj Srivastava, Statistical Advisor, MWCD [email id:sa-mwcd@gov.in] may be contacted.

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Regards,

Encl: As above.

Yours sincerely,



(Anil Malik)

Shri Anurag Jain
CEO,
Niti Aayog,
Niti Bhawan,
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