

An Analysis of Gender-Responsive Budgeting: Bangladesh Perspective

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List of acronyms

<i>ADP</i>	<i>Annual Development Programme</i>
<i>BIDS</i>	<i>Bangladesh Institute of Development Studies</i>
<i>BMP</i>	<i>Bangladesh Mahila Parishad</i>
<i>BWCCI</i>	<i>Bangladesh Women Chamber of Commerce and Industry</i>
<i>CEDAW</i>	<i>Convention on the Elimination of All Forms of Discrimination against Women</i>
<i>GBV</i>	<i>Gender-Based Violence</i>
<i>GDP</i>	<i>Gross Domestic Product</i>
<i>GGI</i>	<i>Gender Gap Index</i>
<i>GoB</i>	<i>Government of Bangladesh</i>
<i>GRB</i>	<i>Gender- Responsive Budgeting</i>
<i>HSD</i>	<i>Health Service Division</i>
<i>ICT</i>	<i>Information and Communications Technology</i>
<i>IMF</i>	<i>International Monetary Fund</i>
<i>KIIs</i>	<i>Key Informant Interviews</i>
<i>MJF</i>	<i>Manusher Jonno Foundation</i>
<i>MoEWOE</i>	<i>Ministry of Expatriates' Welfare and Overseas Employment</i>
<i>MoF</i>	<i>Ministry of Finance</i>
<i>MoLE</i>	<i>Ministry of Labour and Employment</i>
<i>MoPME</i>	<i>Ministry of Primary and Mass Education</i>
<i>MOWCA</i>	<i>Ministry of Women and Children Affairs</i>
<i>MoYS</i>	<i>Ministry of Youth and Sports</i>
<i>MWCD</i>	<i>Ministry of Women and Child Development</i>
<i>OECD</i>	<i>Organisation for Economic Co-operation and Development</i>
<i>RCGP model</i>	<i>Recurrent, Capital, Gender and Poverty Model</i>
<i>SANEM</i>	<i>South Asian Network on Economic Modeling</i>
<i>SDGs</i>	<i>Sustainable Development Goals</i>
<i>SEP-B</i>	<i>Skills and Employment Programme of Bangladesh</i>
<i>UN</i>	<i>United Nations</i>
<i>UNICEF</i>	<i>United Nations Children's Fund</i>

Executive Summary

Gender-responsive budgeting (GRB) is a targeted budgetary instrument implemented into multiple developing countries' fiscal plans. GRB ensures that policy prescriptions to address gender inequality are translated into outputs by binding them to budgetary allocations. Gender-responsive budgeting (GRB) was initially put forward during the Fourth World Conference on Women in Beijing, China, in 1995.

The primary objective of this study is to illustrate gender-responsive budgeting from Bangladesh's perspective and to compare it to budgets from previous fiscal years and other countries. Developing countries employ gender-responsive budgeting (GRB) as a financial strategy to address gender inequality by matching budgetary provisions with policy initiatives. It goes beyond women-centric programmes by openly devoting budgetary funds towards the advancement of women and by assessing the gendered effects of those funds. In terms of tax and fine revenue generation, GRB also evaluates the differences between their impacts on men and women. The IMF report "Women, Work, and the Economy: Macroeconomic Gains from Gender Equity" emphasised the necessity for gender equality for economic growth by highlighting the economic losses brought on by gender-based discrimination in the labour market. The best method to deal with these problems is to incorporate gender-responsive budgeting (GRB) into national budgets. Particularly when it comes to the informal economy and carer responsibilities, which are frequently overlooked in government budgets, gender inequalities in practical requirements and the inadequate representation of women in public life can result in policies that unintentionally perpetuate inequality.

Moreover, gender-responsive budgeting is a major concern globally as well as in our country. It is a strategic approach that involves working thoroughly to integrate gender perspectives at various stages of the budget plan, including Gender Budget Analysis, modifications and adjustments to budgets and policies, Gender budget analysis should be systematically incorporated into planning and budgeting. In Articles 19, 27, 28, and 29 of the People's Republic of Bangladesh constitution, women are guaranteed equal rights and privileges. All citizens are guaranteed equality of opportunity under Article 19(1), and Article 28(1) states that the State is prohibited from discriminating against residents based on their religion, race, caste, sex, or place of birth. The enactment of measures encouraging the advancement of women is accelerated by Article 28(4). Bangladesh is a signatory to almost all international agreements and accords on women's development, notwithstanding the constitutional apprehension.

The purpose of this study is to provide a gender-sensitive analysis of Bangladesh's development spending over the previous five fiscal years, from FY 2017–18 to FY 2021–22. Projects supported by the Bangladeshi government and development organisations are included in the development expenditure. For this study, we have chosen a list of 42 ministries and divisions that are examined annually as part of the Gender Budget Report developed by the Ministry of Finance. With the support of both the government and civil society organisations, the implementation of GRB in Bangladesh has gained momentum over time. Although Bangladesh has made admirable progress in adopting gender-responsive budgeting, there is still work to be done. Bangladesh has recognised the necessity of resolving gender inequities and supporting women's rights as key parts of sustainable development.

Bangladesh can deepen its commitment to gender equality, women's empowerment, and inclusive development by resolving outstanding issues and building on its current accomplishments. Moreover, a higher level of gender equality promotes the idea of equal pay for work of equal value, works to stop discrimination, combats pay discrimination and offers financial support and incentives to people, families, and communities at large in order to encourage a shift in or elimination of discriminatory attitudes. The officials involved with the formulation of the budget at the line ministry level should undergo continuous instruction on gender budgeting. Gender budgeting should take into account global best practices (such as gender audits, analyses of the ex-ante and ex-post effects of policies on gender, needs assessments, baseline analyses, and the consideration of gender when allocating resources, etc.).

1. Introduction

Gender-responsive budgeting (GRB) is a targeted fiscal instrument incorporated into the growth plans of several developing countries. By linking policy prescriptions to budgetary allocations, GRB ensures that policy prescriptions to reduce gender inequality translate into outputs. Gender-responsive budgeting (GRB) was originally introduced at the Fourth World Conference on Women in 1995 in Beijing, China. The conference was held to incorporate into decision-making the principle of looking into the national budget through a gender lens (Stotsky, 2006). The efforts by representatives from 189 governments, over 17,000 participants and two weeks of debate, mainstream the GRB concept at the event, hence, governments, NGOs, civil society organizations and academics have advocated for its usage since the event (Rubin & Bartle, 2005). Various countries have attempted to develop and fund women-centric programmes over the years. GRB goes beyond this; it is explicitly related to allocating portions of national budgets to promote women's advancement and studying the gendered effects of such allocations to various government departments. It also looks at how money is raised to fund the budget, including direct and indirect taxes and fines, and how this affects men and women differently (Oxfam, 2018).

2. Literature review

Australia was the first country to introduce and adopt GRB in 1984 (Sharp, 2016), which was even before the Fourth World Conference on Women. Each participating government ministry was asked to analyse the effect of the annual budget on women. Gradually more countries adopted GRB like Canada in 1993 and South Africa in 1995 (Sarraf, 2003). Bangladesh has tried to incorporate GRB by including it as an annexe to the main budget documents, thus, publishing it as a stand-alone report.

Gender-responsive budget analysis shows "how and to what extent the policies affect diverse groups of men and women as service consumers, infrastructure users, and taxpayers" while GRB attempts to create a budget that reflects the different needs of men and women. To glean disaggregated data for men and women, as well as relevant social categories such as age, income, location, education level, and so on, an in-depth analysis of national budgets is required. The process of analysing GRB can also help practitioners monitor and quantify the extent to which countries have met global and local commitments to improve gender equality. GRB identifies gaps between international commitments (such as those made at the Fourth World Conference on Women or in national policy documents) and the amount of public spending allocated to achieving gender-specific benchmarks and targets. Non-governmental organisations, such as international development organisations, can also influence countries to adopt gender budgeting. The role of UN Women is particularly noteworthy, and its assistance has been critical in launching global gender budgeting efforts (Stotsky, 2016).

3. Methodology

Considering the given objectives of this study, the research team has primarily followed mixed methodologies in presenting the deliverables. The methodology is based on two significant tasks in general:

- (i) Primary Analysis: primary data collection and analysis by conducting Key Informant Interviews (KIIs) for the study.*
- (ii) Secondary Analysis: rigorous desk research of all relevant policy documents, literature, and secondary data*

3.1. Primary Analysis

The study team will use a qualitative method to gather primary data. Qualitative data, which are anticipated to provide in-depth information on social dimensions and traits, can be used to address social issues that are largely underrepresented in quantitative data.

3.1.1 Key Informant Interviews (KIIs)

As part of the qualitative data, the team will conduct several Key Informant Interviews (KIIs). The KIIs will be helpful for an in-depth understanding of the current situation of women, the importance of gender budgeting, and identifying gaps in policies regarding women. For this particular study, the research team will carry out a total of ten KIIs. During the KIIs, the research team will follow various channels to identify the importance of proper gender budgeting. The details of the participants of KIIs are depicted in Annex.

Limitations of the Study

In-depth analyses of pertinent documentary sources on laws, regulations and relevant initiatives and programmes addressing all the policies and laws are essential for this kind of study. However, there isn't adequate information online, there is also a time constraint. Since the study was mostly a desk evaluation, it was challenging to collect specific factual data on the ground. As a result, it cannot be said that this study is an analysis based on a thorough mapping of all laws, policies, and activities by multiple stakeholders at various levels and at various times in Bangladesh.

3.2 Secondary Analysis

Secondary analysis is a type of research that employs previously gathered secondary data to carry out a new study. Researchers may use quantitative or qualitative data that was obtained or produced for various purposes by another research team or agency and conduct fresh analyses of it.

3.2.1 Desk Review

Desk research entails reviewing pertinent documents and current works on the subject, looking through and analysing secondary data, and spotting any policy gaps between Bangladesh and the current global best practices. For desk review, the research team will concentrate on the following documents:

- *Documents of UN Women*
- *Documents of UNICEF*
- *Documents of Bangladesh Mahila Parishad*
- *Documents of Manusher Jonno Foundation*
- *Surveys of SANEM*
- *8th Five-Year Plan*
- *Bangladesh Second Perspective Plan 2021-2041*
- *Literature reflecting the current situation of women*
- *Literature regarding the impact of Covid-19 on women*

During the desk research, the research team followed the following steps,

- Inspection and scrutiny of the policy documents, which include all relevant and existing acts, ordinances, legislation, agreements, treaties, and literature.
- Formulating the KII checklist based on the scanning of the stated documents.
- Substantiating and complementing the preliminary analysis with the findings from the primary data.
- Assessing the current policies and plans in Bangladesh in terms of gender aspect. Also, the study has considered other policy documents that address women's relevant issues and have provisions for women's empowerment.
- Comparing the policies with South Asian and East Asian contexts.

4. The motivation for introducing a gender budget framework

The International Monetary Fund (IMF) study 'Women, Work, and the Economy: Macroeconomic Gains from Gender Equity,' published in 2013, assessed GDP per capita losses due to gender-based discrimination in the labour market (Elborgh-Woytek, 2013). The report also emphasised the essential importance of gender equality in boosting the economy. These factors bolstered the positive impact of incorporating GRB into national budgets.

Women, men, girls, and boys frequently have very different practical and strategic requirements and priorities. Women continue to be under-represented in public life, which means that government policy, including economic policy, may fail to consider their needs and priorities. Because of these differences, policies that appear to be neutral on the surface may have unintended consequences, such as increasing gender inequality. For example, entitlements to state benefits and pensions are frequently linked to a lifetime of full-time paid employment. Women who work in the informal economy or who have not worked full-time their entire lives due to caring for children, parents, or other family members may be ineligible for these benefits.

Simultaneously, most governments base their budgets on the areas of the economy where data is collected - the formal, paid labour market and the areas that contribute to GDP. When policymakers meet to make decisions, they look at these figures and may overlook other relevant factors due to a lack of data. However, estimates of the unpaid economy show that it is worth at least as much as the paid economy, if not more. However, unpaid care, cleaning, child-rearing, and domestic food production are all unmeasured and thus may be overlooked when the policy is developed (Oxfam, 2018).

Ministries (such as health and education) that receive funds are responsible for developing and implementing schemes and programmes that promote gender equality and report on their spending to government accounting offices as part of the GRB process. According to an IMF analysis of GRB policies, "effective gender budgeting necessarily involves spending ministries taking the lead in identifying gender-oriented goals, developing programmes, and requesting budgets for them" (Stotsky, 2016).

Since 2006, the GGI has analysed the extent of gender disparities in individual countries using health, education, economic, and political indicators. Countries with GRB initiatives, where ministries "assess sectors of the economy in which women could participate more productively, identify the constraints to participation, and develop fiscal policies to help address these constraints," are better able to allocate funds to the indicators that can reduce gender gaps, provided the socio-political environment of the nation is supportive of women's advancement. As a result, countries, where the GRB process results in budget allocations, should perform better in gender equality reports and indexes than countries where the GRB process simply quantifies how much of the budget benefits women.

In 2022, the Gender Gap Index (GGI) positioned Bangladesh in the 70th rank. The GGI report of 2022 represents the progress of 153 countries and provides these countries' rankings that allow effective comparison. The higher the GGI, the better the country has performed. It can be observed that Bangladesh has been the best-performing country in South Asia.

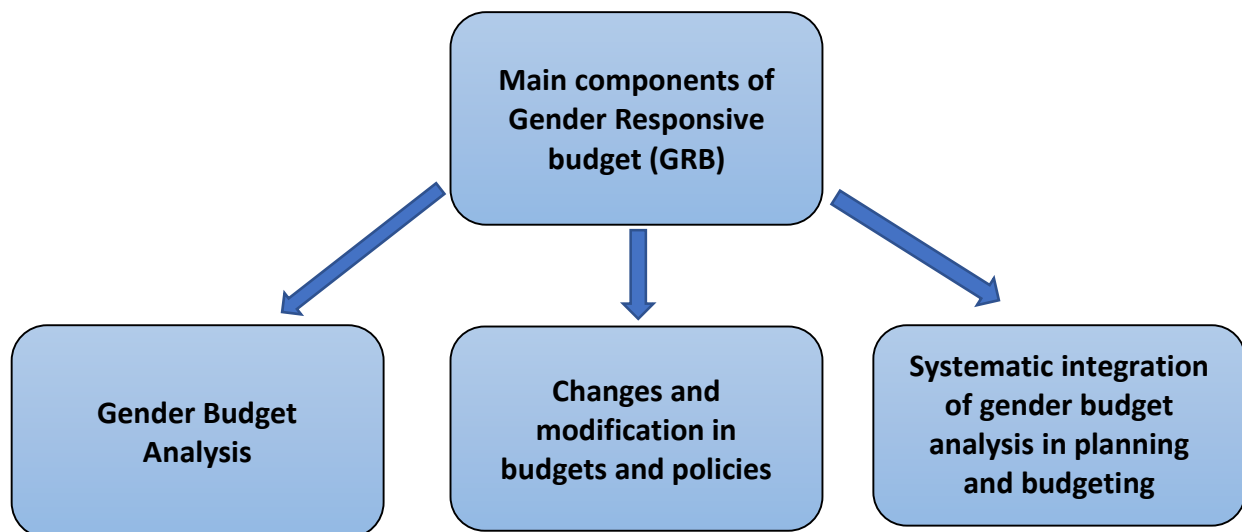
Table 1 Gender Gap Index (GGI) in South Asian Countries

Country	Global rank (2020)	Gender Gap Index (2020)	Global rank (2021)	Gender Gap Index (2021)	Global rank (2022)	Gender Gap Index (2022)
Bangladesh	50	0.726	65	0.719	71	0.714
Maldives	123	0.646	128	0.642	117	0.648
India	112	0.668	140	0.625	135	0.629
Sri Lanka	102	0.680	116	0.670	110	0.670
Nepal	101	0.625	106	0.683	96	0.692
Bhutan	131	0.636	130	0.639	126	0.637
Pakistan	151	0.568	153	0.556	145	0.564

Source: Global Gender Gap Report, 2020, 2021 & 2022 World Economic Forum

5. Key components of the gender budget framework

Gender-sensitive budgeting is a strategic approach that involves working in a comprehensive way to integrate gender perspectives at different stages of the budget plan. The following figure represents an overview of the main components of the Gender Responsive Budget.



Source: Compiled by authors

Gender Budget Analysis: The first component is significant in constructing the framework for a good basis for subsequent activities to enhance and improve the gender equality situation. Gender budget analysis is an evaluation and detailed analysis of the programs funded from the budget on the ways they address the issues regarding different genders and different social groups. Hence, the gender budget analysis consists of recommendations for improvements to the budget programs, and fiscal and sectoral policies. Thus, the programs and policies respond better to the needs of different genders and various social groups. The gender budget analysis needs a set of steps, the combined steps are defined as the core steps of the analysis of specific programs, sub-programs and policy areas.

Therefore, the Gender budget analysis will evaluate the impact of the budgetary measures and other related policies on gender equality. Moreover, the analysis aims to address whether such policies impact gender inequalities.

Modification in budgets and policies to achieve gender equality outcomes: The modifications are made based on the recommendations developed through an in-depth analysis of concrete sectors, programmes, or policies. The main objective of this component is to make sure that the recommendations and the necessary changes to activities, programmes or action plans, simultaneously, changes in budgets are also implemented.

Systematic integration of gender budget analysis in planning and budget process: The final component of the GRB also needs to include various feasibility studies regarding gender budget before introducing any gender-inclusive budget and policies. During the implementation of the budget, the government may consider the study after checking the relevancy of the studies.

6. Overview of Gender Budgeting in Bangladesh

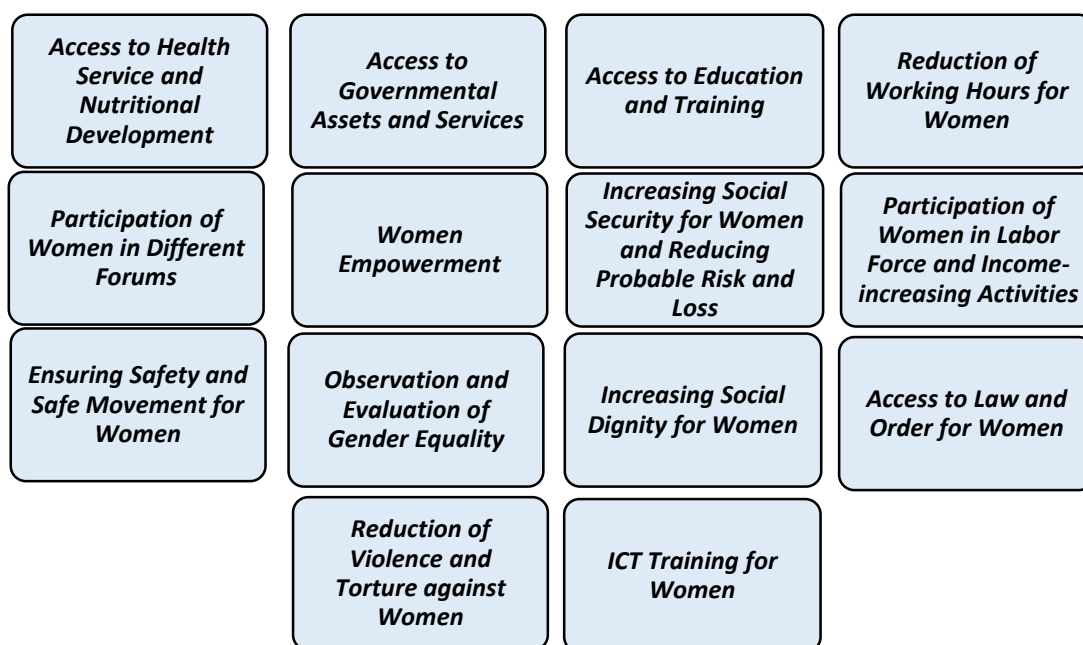
The constitution of the People’s Republic of Bangladesh vouches for equal rights and amenities for women in Articles 19, 27, 28, and 29. Article 19(1) assures equality of facility for all citizens and Article 28(1) unveils that the State shall not discriminate against any resident on the grounds of religion, race, caste, sex, or place of birth. Article 28(4) accelerates the enactment of laws to stimulate women’s development. Apart from the constitutional inconvenience, Bangladesh is an underwriter to nearly all international doctrine and accords on women’s development.¹

However, ministries were taking initiatives to assemble project formulation more gender-sensitive and also allowing resources for the line ministries to tackle gender-disaggregated beneficiary evaluation of the equipped projects (Siddique, K. 2013). At the beginning of each financial year, the Ministry of Finance circulated a call circular (Budget Call Circular 1) to all of the ministries. The circular outlines the key criteria and yardsticks for evaluating the gender sensitivity of ministries’ activities (GoB, 2017).

6.1 Evaluation Criteria of gender sensitivity

Based on these 14 criteria (Figure 1), the gender sensitivity of the projects is evaluated on a 0 to 100 scale.

Figure 1 Evaluation Criteria of gender sensitivity



Source: GoB (2017a, 2017b)

¹ <https://www.unescap.org/sites/default/files/9.%20Bangladesh.pdf>

The MoF after receiving such an evaluation analyzes the programs/projects of each of the ministries through a technical model, known as the RCGP model (Recurrent, Capital, Gender and Poverty Model) where all expenditure items are disaggregated to indicate what percentage of allocation goes to benefit women. The gender-proportioned data for both recurrent and development budgets are estimated separately through a standard logic. According to the above-mentioned 14 criteria, the degree of Impact of the programs/projects is marked based on the following set of rules:

Box 1 Set of rules for measuring the degree of impact of the programs/projects

- ✓ "0" means the programs/project has no direct impact on the development and the overall betterment of women.
- ✓ "1-33" means the programs/project has minimum/little direct impact on the development and the overall betterment of women.
- ✓ "34-66" means the programs/project has a medium direct impact on the development of women.
- ✓ "67-99" means the programs/project has a significant and sustainable direct impact on the development of women.
- ✓ "100" means the programs/project has the specific goal of women's development. The beneficiaries of these programs/projects are specifically women.

Source: Siddique, K. (2013)

The proportion of women's workforce serves as the basis for computing women's allocation in the operating budget. For the development projects, based on the 14 standards as outlined above, a percentage is assigned to each of the programs indicating the proportion of total expenditure that will directly benefit women. After combining information from all such ministries, the MoF generates the gender budgeting report (GoB, 2018a).

6.2 Methodology of gender-sensitive analysis

This study aims to conduct a gender sensitivity analysis of the development expenditure of Bangladesh over the past 5 fiscal years from FY 2017-18 to FY 2021-22. The development expenditure includes spending on projects funded by the Government of Bangladesh and development organizations. For this study, we have selected a list of 42 ministries/divisions which are reviewed each year as part of the Gender Budget Report prepared by the Ministry of Finance. The list of ministries/divisions includes:

Table 2 The list of ministries/divisions

Name of the ministries/divisions		
✓ Ministry of Primary and Mass Education	✓ Ministry of Water Resources	✓ Information and Communication Technology Division
✓ Secondary and Higher Education Division	✓ Ministry of Disaster Management and Relief	✓ Ministry of Housing and Public Works
✓ Technical and Madrasah Education Division	✓ Ministry of Expatriates' Welfare and Overseas Employment	✓ Ministry of Information
✓ Ministry of Health and Family Welfare	✓ Ministry of Chittagong Hill Tracts Affairs	✓ Ministry of Cultural Affairs
✓ Ministry of Women and Children Affairs	✓ Prime Minister's Office	✓ Ministry of Religious Affairs
✓ Rural Development and Co-operatives Division	✓ Election Commission Secretariat	✓ Ministry of Industries
✓ Ministry of Agriculture	✓ Ministry of Public Administration	✓ Energy and Mineral Resources Division
✓ Ministry of Fisheries and Animal Resources	✓ Ministry of Commerce	✓ Ministry of Environment and Forest
✓ Ministry of Social Welfare	✓ Law and Justice Division	✓ Ministry of Land
✓ Ministry of Labour and Employment	✓ Public Security Division	✓ Ministry of Food
✓ Ministry of Youth and Sports	✓ Security Services Division	✓ Road Transport and Highway Division
✓ Local Government Division	✓ Ministry of Science and Technology	✓ Ministry of Railways
✓ Ministry of Textiles and Jute		✓ Ministry of Shipping
		✓ Ministry of Civil Aviation and Tourism
		✓ Post and Telecommunications Division
		✓ Power Division
		✓ Ministry of Liberation War Affairs

Source: Authors' compilations

For each of these ministries, a list of project activities under the “Annual Development Programme (ADP)” is proposed along with the annual budget statement for each financial year. The Annual Development Plan (ADP) includes a list of development projects in various sectors. Some of the projects are gender-sensitive while some are not. Based on gender sensitivity, the development projects are divided into 3 categories: Direct, Induced, and Undefined:

A project is classified as “**Direct**” if it specifically targets a particular gender and contributes to improving the well-being of a particular group. For example, “Rearing of Cows for Better Income Generating Opportunities of Marginal and Poor Women in Remote Areas of Chittogram Hill Tracts” under the Ministry of Chittagong Hill Tract Affairs is considered directly gender-sensitive. “Multipurpose Training Project Aimed at Improving The quality of life of the Hijra Population of Eight Divisions” under the Ministry of Social Welfare is another example of a project that can be classified as directly gender-sensitive. The establishment of four Mohila Polytechnic Institutes in Sylhet, Barisal, Rangpur, and Mymensingh Division directly helps women to develop their skills and empower them.

A project is classified as “**Induced**” if only one or a few components of the project are responsible for improving the welfare of a particular gender. For example, “The Skills and Employment Programme of Bangladesh (SEP-B) or Sudokkho” can be classified as having an “induced” impact on women’s welfare. While the project’s overall goal is to enhance market-based skills training which is accessible to all gender groups, one of its prime objectives is to make training more accessible to disadvantaged groups such as women. While the induced category may not fully contribute to gender sensitivity, projects like “Skills 21 Empowering

Citizens for Inclusive and Sustainable Growth” have a role in gender sensitivity and thus fall into this category.

A project is classified as **“Undefined”** if it does not target a specific gender. For example, “School feeding program in poverty-prone areas” can be classified as an undefined project. The establishment of Four Engineering Colleges at Chittagong, Khulna, Rajshahi, and Rangpur Divisions; the Establishment of a Polytechnic Institute in 23 Districts; Development of Infrastructure for Creating Facilities in Existing Polytechnic Institutes for more/additional Students Admission are some of the examples of undefined projects.

Next, for each ministry, the proportion of “Direct”, “Induced” and “Undefined” projects as a percentage of total projects proposed for that ministry under the Annual Development Programme is calculated. Finally, for each financial year, the total percentage of “Direct”, “Induced” and “Undefined” projects are calculated.

7. Gender budgeting trend in Bangladesh

In FY 2009-10, the Finance Minister announced gender budgeting before the parliament for the first time. That year total allocation for women's development was 27248 crore taka. Four ministries and divisions accepted 24.65 percent of the announced budget and 3.95 percent of GDP for women's development. Over the years more and more ministries and divisions have announced gender budgeting since its conception. In FY 2017-18, a total of 43 ministries reported their progress in advancing gender equality, total allocation for women's development was 112019 crore taka, which was 27.99 percent of the budget and 5.04 percent of GDP. Since then the number of ministries/divisions remained the same but allocation both in amount and percentage increased. FY 2018-19 and 2019-20's respective budgets for women's development were 137742 and 161247 crore taka. That is the respective budget's 29.65 percent and 30.82 percent. And GDP's 5.43 percent and 5.56 percent respectively. The figures have not increased much in FY 2020-21. In FY 2021-22, the total allocation for women's development was 197524 crore taka in the total budget of 603681 crore taka. 43 ministries and divisions accepted 32.72 percent of the announced budget. The allocation for women in GDP decreased to 5.71 percent from 6 percent that year. The overall allocation for women's development in FY 2022-23 was 229484 crore taka within a total budget of 678064 crore taka. 44 ministries and divisions agreed to accept 33.89 percent of the proposed budget. Women's GDP allocation dropped from 5.71 percent to 5.16 percent that year. Furthermore, in FY 2023-24, the allocation of women in the budget increased to 34.37%. Moreover, the allocation for women in GDP increased from 5.16 to 5.23 that year.

Table 3 Gender Budgeting Trend in Bangladesh

<i>Fiscal year</i>	<i>Total budget (crore taka)</i>	<i>Allocation for women dev. (crore taka)</i>	<i>Allocation for women in the budget (%)</i>	<i>Allocation for women in GDP (%)</i>	<i>No. of ministries & divisions</i>
2009-10	110523	27248	24.65	3.95	4
2010-11	130011	34221	26.32	4.36	10
2011-12	161213	42154	26.15	4.61	20
2012-13	189231	54302	28.68	5.23	25
2013-14	216222	59756	27.64	5.06	40
2014-15	239668	64087	27.74	4.23	40
2015-16	264565	71872	27.17	4.16	40
2016-17	340604	92765	27.25	4.73	40
2017-18	400266	112019	27.99	5.04	43
2018-19	464580	137742	29.65	5.43	43
2019-20	523191	161247	30.82	5.56	43
2020-21	568000	169083	30.98	6.0	43
2021-22	603681	197524	32.72	5.71	43
2022-23	678064	229484	33.89	5.16	44
2023-24	7,61,785	2,61,787**	34.37	5.23	44

Source: Finance Division, Ministry of Finance

The gender budget for FY 2023-24 increased to 68.1 percent of the total budget in the Ministry of Women and Children Affairs which was 67.9 percent in FY 2022-23. Moreover, this the among all the ministries and the percentage was even higher in FY 2019-20 (79.54 percent). The second-highest share is in the Ministry of Primary and Mass Education, gender budget is 58.7 percent in this ministry. Half of the budget of the Ministry of Social Welfare is allocated to the gender budget (50.7 percent). The gender budget is 39.8 percent of the total budget in the Ministry of Labour and Employment, 37.4 percent in the Secondary and Higher Education Division, 46.8 percent in the Ministry of Information, and 42.8 percent in the Ministry of Expatriates' Welfare, and Overseas Employment. The gender budget is around 22-27 percent of the total budget in the Ministry of Youth and Sports (22.2 percent), Ministry of Industries (23.1 percent), and Health Services Division (27 percent). Among these three, the share of gender budget decreased a lot in the Ministry of Industries from 55.45 percent in FY 2019-20 to 23.1 percent in FY 2023-24; and Health Services Division from 36.7 percent in FY 2019-20 to 27 percent in FY 2023-24. The direct gender budget is greater than the indirect one in the Ministry of Women and Children Affairs, Ministry of Labour and Employment, Ministry of Information, Ministry of Social Welfare, Ministry of Industries, and Ministry of Expatriates Welfare and Overseas Employment. The indirect gender budget is greater than the direct one in the Ministry of Youth and Sports Health Services Division, Ministry of Primary and Mass Education, and Technical and Madrasah Education Division.

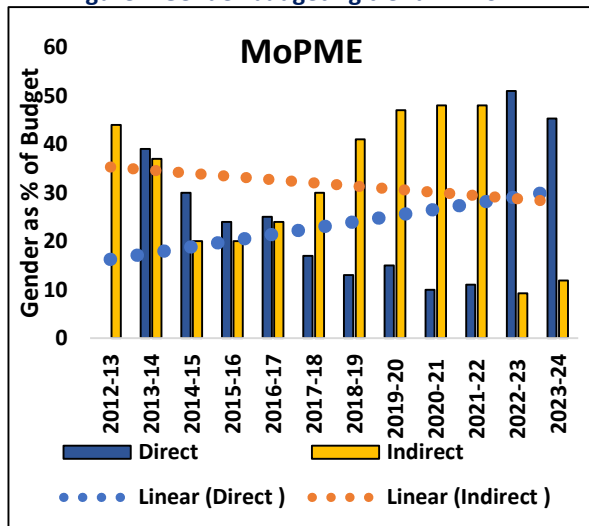
Table 4 Gender Budgeting Trend in Bangladesh (Gender as % of Budget)

Ministry/Division	FY 2019-20			FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
MoWCA	65.60	13.94	79.54	43.94	25.77	69.71	66.3	1.9	68.2	57.5	10.3	67.9	58.1	10.0	68.1
MoLE	33.84	7.86	41.70	36.65	5.31	41.96	42.68	5.65	48.33	27.0	12.7	39.7	25.4	14.4	39.8
HSD	4.30	32.40	36.70	13.77	15.21	28.98	7.4	20.74	28.14	6.8	27.9	34.6	2.7	24.3	27.0
MoYS	2.28	18.85	21.13	8.3	14.06	22.36	7.73	14.72	22.45	4.7	6.2	10.9	15.6	6.5	22.2
MoPME	12.60	41.09	53.69	50.97	9.24	60.21	45.27	11.87	57.14	14.6	47.3	61.8	10.4	48.3	58.7
SHED	19.62	16.61	36.23	26.71	18.02	44.73	32.7	13.69	46.39	19.8	16.7	36.6	19.0	18.4	37.4
TMED	0.42	34.31	34.73	8.77	21.07	29.84	16.13	24.23	40.36	0.9	30.3	31.2	0.2	27.6	27.8
Mol*	30.53	7.25	37.78	49.44	15.54	64.98	35.45	12.65	48.10	33.6	11.6	45.2	34.7	12.1	46.8
MoSW	37.62	11.27	48.89	40.09	9.42	49.51	38.72	8.79	47.51	40.9	10.5	51.4	40.6	10.1	50.7
Mol	55.12	0.33	55.45	21.99	1.3	23.29	11.87	11.56	23.43	52.6	0.0	52.6	23.1	0.0	23.1
MoEWOE	40.93	4.60	45.53	27.08	6.58	33.66	25.98	8.11	34.09	41.6	4.7	46.3	38.3	4.6	42.8

Source: Finance Division, Ministry of Finance

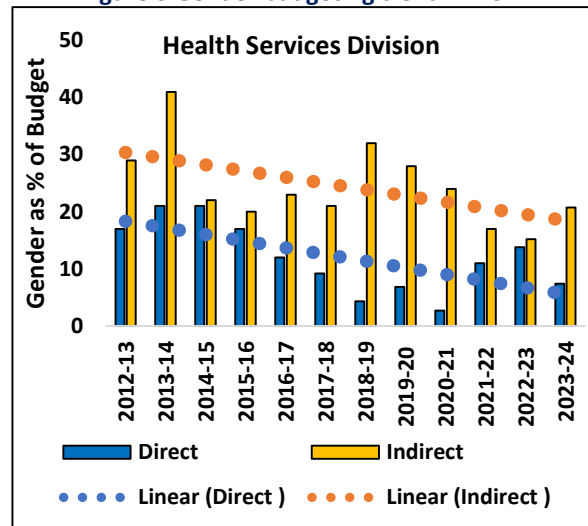
The direct gender budget has a downward trend in MoPE while the indirect one is upward-sloping. The trends are opposite in the case of MoSW, where the direct gender budget is upward-sloping and the indirect one is downward-sloping. Both the direct and indirect gender budgets are trending downward in the Health Services Division and Ministry of Disaster Management and Relief, the slope is steeper for the Health Services Division compared to the Ministry of Disaster Management and Relief.

Figure 2 Gender budgeting trend in MoPME



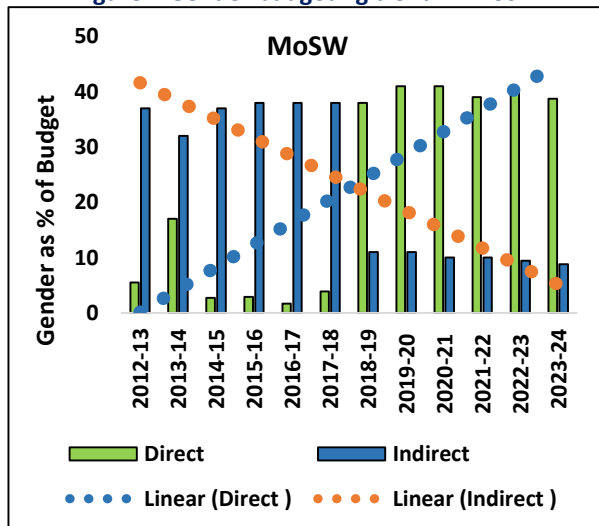
Source: Finance Division, Ministry of Finance

Figure 3 Gender budgeting trend in HSD



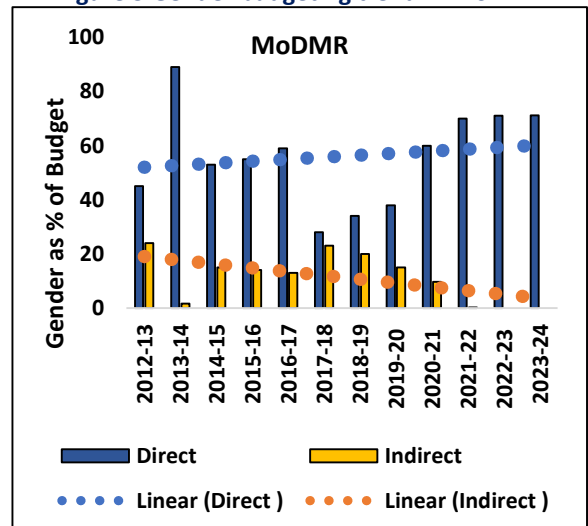
Source: Finance Division, Ministry of Finance

Figure 4 Gender budgeting trend in MoSW



Source: Finance Division, Ministry of Finance

Figure 5 Gender budgeting trend in MoDMR



Source: Finance Division, Ministry of Finance

8. Policies, Programmes, and Projects

24 programs under 5 different ministries/divisions have an allocation of 591 crore taka in FY 2021-22 (Tables 5 & 6). Among them the highest allocation is shared by the project Tottha Apa: Empowering Women through ICT Towards Digital Bangladesh Project- 2nd Phase 120 crore taka.

Table 5 Key Policies and Programs for Women in the Budget (FY 2021-22)

Project of Implementation and Monitoring and Evaluation Division	Allocation (in Crore)
✓ Capacity Development for Monitoring and Reporting to Increase the Effective Coverage of Basic Social Services (CDMRI-ECBSS) for Children and Women in Bangladesh (Phase-2)	2.5
✓ Sustainable Initiative to Protect Women and Girls From GBV (STOP- GBV)	1.3
✓ Infrastructure development of Sheikh Rasel High School, Sadar, Gopalganj, and Sher-e-Bangla Women College, Sutrapur, Dhaka	10
Project of Ministry of Social Welfare	
✓ Rehabilitation and socio-economic development through trade-based training of distressed and helpless women in various Upazilas of Faridpur and Rajbari districts	3.7
Projects of the Ministry of Women and Children Affairs	
✓ Multi-Sectoral Programme on Violence Against Women (4th Phase)	28
✓ Strengthening Gender-Responsive Budgeting in Bangladesh	0.87
✓ Establishment of Joyeeta Tower	7.16
✓ Capacity Development of Joyeeta Foundation	20.65
Projects of the National Women Agency	
✓ Urban-Based Marginal Women Development Project (2nd Phase)	20.64
✓ Tottha Apa: Empowering Women through ICT Towards Digital Bangladesh Project (2nd Phase)	120
✓ District-based Women Computer Training Project (64 districts)	12.18

Source: Finance Division, Ministry of Finance

Table 6 Key Policies and Programs for Women in the Budget (FY 2021-22)

Projects of Departments of Women's Affairs	Allocation (in Crore)
✓ Establishment of Kishor Kishori Club	62.92
✓ Unprivileged Women and Children Primary Health, Reproductive Health and Nutrition Services of Rural areas of 21 Districts	12.55
✓ Establishment of Community Nursing Degree collage in Dhaka for Women	11
✓ National Resilience Program (DWA part)	2.35
✓ Enhancing Adaptive Capacities of Coastal Communities Especially Women, to Cope with Climate Change-Induced Salinity	110.6
✓ Investment Component for Vulnerable Group Development (ICVGD) (2nd phase)	52.67
✓ Vertical Extension of Working Women Hostels Located at Mirpur & Khilgaon in Dhaka	1.36
✓ Establishment of 20 Child Daycare Center Project	11.89
✓ Income Generating Activities (IGA) Training for Women at Upazila Level	68.8
✓ Construction of New 10 Storied Building Adjacent to Nilkhet Working Women Hostel and Development and Renovation of Physical Infrastructure of Existing Hostels	21.22
✓ Advancement of Women's Rights	3.02
✓ Accelerating Action to End Child Marriage in Bangladesh	0.52
✓ Establishment of Vocational Training Centre and Hostel at Sonaimuri, Kaligong, Araihaazar & Modhbaria Upazilla	5.00

Source: Finance Division, Ministry of Finance

Table 7 Key Policies and Programs for Women in the Budget (FY 2022-23 and FY 2023-24)

Budget for Women	Relevant Ministry	Allocation (in Crore) for FY 2022-23	Allocation (in Crore) for FY 2023-24
✓ Allowances for the Widow, Deserted and Destitute Women	Ministry of Social Welfare	1495.40	1711.40
✓ Mother and Child Benefit Program	MoWCA	1242.82	1294.42
✓ Vulnerable Women Benefit (VWB) Program		1940.60	2029.10
✓ Micro-credit for Women's Self-employment		10.0	5.0
✓ Joyeeta Foundation		7.18	7.73
✓ Women's Skill-Based Training For Livelihood		8.05	8.21
✓ Tattha Apa: Empowerment of women through information communication technology with the aim of building a digital Bangladesh		75.25	100.39
✓ Women, Child protection and child welfare		31.41	1.79
✓ Multi-Sectoral Program to Prevent Violence Against Women		21.00	21.19
✓ Capacity Building of Joyeeta Foundation and Joyeeta Tower		52.50	117.29
✓ Development of women entrepreneurs in economic empowerment at the grass root level		105.00	86.25
✓ Special Assistance Fund for Women Development and Women Entrepreneurs	Ministry of Finance	125.00	125.00

Source: Finance Division, Ministry of Finance

Few notable gender-sensitive projects of various ministries and divisions have been discontinued and some of them saw a decrease in funding in FY 2021-22. For example, Gender Equality and Women Empowerment at Workplace- 2nd Phase (July 2021 – June 2023) by Ministry of Labour and Employment, 30 Days Residential Training Course on Housekeeping in 73 TTCs under BMET for aspirant female migrant workers by Biomedical Engineering Technology, She-Power Project-Sustainable Development for Women through ICT by ICT Division, and Production of Malabar Nut Trees for improvement of livelihood and poverty of female tea workers by Department of Women Affairs. In terms of budget Allocation of some recent key policies and programs for women, the majority of the share goes for Allowances for the Widow, Deserted and Destitute Women, Mother and Child Benefit Program, Vulnerable Women Benefit (VWB) Program, the Special Assistance Fund for Women Development and Women Entrepreneurs (Table 4).

9. International Best Practices

9.1 India

Public expenditure is categorized into specific programs for women and public expenditure with intrinsic components of allocations for women (IMF, 2016). Expenditures are classified into three categories: (i) Expenditure specifically targeted to women and girls; (ii) Pro-women allocations, which are expenditure schemes with at least a 30 percent targeting of women, on a scale of 30 to 100; and (iii) Mainstream public expenditures with gender-differentiated impacts (between 0 to 30 targeting of women) (IMF, 2016). In 2004–05, the Ministry of Women and Child Development (MWCD) adopted the mission statement “Budgeting for Gender Equity” and a Strategic Framework which included a focus on the setting up dedicated Gender Budget Cells across ministries and departments; the orientation for government and non-government stakeholders on the concept and tools of GRB; the compilation of sex-disaggregated and gender-sensitive databases for gender analysis; Framing a gender budget charter; the annual reporting in the Gender Budget (GB) Statement; and the setting up nodal centres for GRB at the national and sub-national levels. (UNESCAP, 2018).

9.2 Australia

Australia recognizes the importance of the gender impacts of general or mainstream spending as well as taxation. They Included unpaid care economic ideas (IMF, 2016). The country’s first step towards implementation of UN Security Council resolution 1325 is the “Australian National Action Plan on Women, Peace and Security 2012–2018”. Such policies will ensure that the women in the country participate effectively in every stage of the peace process and reconstruction. Moreover, Australia also seeks to promote women’s decision-making by ensuring the equal participation of both genders on committees supporting and aiding government agencies to introduce equal employment opportunities.

Furthermore, the country had decided to increase aid for trade investments to 20 percent of the aid program by 2020, hence, working towards facilitating women’s participation in the trade sector. The country plans to support sectors where women workers and traders have high participation rates to seek to improve wages, and the workplace environment, and eliminate discrimination. The government also plans to support females to learn the business and attain vocational training simultaneously, identifying barriers faced by female entrepreneurs such as women business owners who face difficulties in accessing proper finance. To ensure that the trading sector addresses and takes initiative towards the gender equality objective by establishing the “Women 20” which is an additional G20 engagement group. The “Women 20” group supports objectives seeking inclusive growth and ensuring that gender issues are addressed across the breadth of the G20 agenda.

Australian aid takes the initiative to ensure the Australian government invests effectively through its development program to promote women’s empowerment and gender equality as an investment priority. The country seeks to further promote gender equality in

international and regional forums such as the Economic Forum or Asia-Pacific Economic Cooperation Women (Commonwealth of Australia, 2016).²

9.3 European Union

The European Union (EU) has integrated gender equality and gender mainstreaming into a high level of political and legal commitment. According to the study carried out by the European Institute for Gender Equality (EIGE), the impact of the development of gender equality ranges by a large margin across member states from 4% to 12% of GDP. EIGE concluded through various studies how gender equality will expand the European Union's economic and social benefits. Minimizing the gender gap will have a positive impact on employment and economic growth. Currently, several Member States in the EU have taken the initiative of mandating the reporting of the gender pay gap, imposing sanctions on firms, legislative measures, etc.

For example, in Spain, the Organic Law 3/2007 is an example of gender equality legislation implemented for effective equality between men and women including detailed guidelines regarding the inclusion of gender sensitivity and perspective in public contracting in Articles 33 and 34. The sustainable procurement objective plan for 2020-2021 in Barcelona seeks to promote the female employment sector. Law No 2014-873 in France states that local authorities are obliged to take action to promote gender equality within all their policies. Moreover, French companies might not receive benefits if they cannot meet legal obligations to work towards gender equality issues in public procurement. Furthermore, in Italy, Sardinia's guideline on social purchasing promotes gender balance among social considerations in public procurement. Hence, such guideline refers to work in sectors where women are underrepresented and in sectors where men are underrepresented (European Institute for Gender Equality, 2022).

On the other hand, the studies conducted by the European Parliament in 2015 and 2017 both had a similar conclusion that identified the insufficient implementation of the application of gender-sensitive budgeting in practice and there is lack of progress towards mitigating gender gap issues (European Union, 2020).

9.4 G-7

The G7 countries have implemented several tax and expenditure policies aimed at encouraging and increasing the female labour supply through a greater rate of women participation in the workforce (including the low-income group) where the public sector is expected to serve as a role model and work towards gender equality. The G7 countries have generally achieved a high level of education and health care services, hence they target to develop the capacity of human capital over time. Furthermore, all the countries in G7 have implemented measures to fight against domestic violence, thus, the budgetary resources have been increased (IMF, 2017).

The following table highlights the key gender budgeting initiatives taken by the G7 countries.

Table 8 key gender budgeting initiatives taken by the G7 countries

Country	Gender-related initiatives
Canada	The aspect of gender equality is a shared responsibility of federal, provincial, and territorial governments with a proper mechanism to facilitate coordination and engagement. The federal government of the country has conducted gender-based assessments and analyses of legislation, policies, and programs; therefore, this became a required component in all cabinet proposals in 2015. In 2017's budget, the government introduced the "gender statement" which provides an assessment of budgetary measures concerning gender perspective.
France	Introduced a law that states the integration of gender budgeting in policymaking. This requires gender implications to be assessed in every new law implemented or introduced. Further, women will have quotas in senior management positions in civil services, politics, and the private sectors. Since 2010, the annual budget law has an annexe section on equality between genders in fiscal policies and gender-disaggregated amounts allocated in the budgets.
Germany	The federal government has mainstreamed equality policies; thus, the gender aspect is well integrated into the budget-making process. Gender equality has been a guiding principle in the Joint Rule of Procedure of the Federal Ministries since the year 2000. Such policy implementation is more evident at the sub-national level, for example, in Berlin.
Italy	Various laws related to gender equality are already implemented at both the local and national levels. Moreover, the national budget has funded projects and initiatives related to daycare, maternal care, incentives to improve the rate of women's employment, elimination of domestic violence, and many more. In 2016, the legislative decree on reform of the State Budget proposed the introduction of gender budgeting at the national level on a trial basis.
Japan	The government of Japan has been promoting gender equality through legislative measures such as the Basic Act of Gender Equality of 1999. The government body has formally accepted including gender budgeting in their budget-making process. The main objective for such action is to increase women's role in the employment and policy-making sector, improve the work-life balance, eliminate poverty, and aid in better health and education for women.
United Kingdom	The country has mainstreamed gender equality in fiscal policies and incorporated the gender aspect into the policy in different ways. Some notable achievements are improving women's participation in employment and involving more women in business activities, developing a friendlier and more effective work environment for women with children.
United States	Several legislative measures have been taken to eliminate violence against women and encourage a greater number of women to undertake economic and technical leadership roles. On the other hand, the US is one of the 7 countries in the UN convention that has not officially endorsed "Elimination of All Forms of Discrimination against Women" (CEDAW). However, on a subnational level, San Francisco has implemented the gender budgeting tool focusing on identifying the priorities of women in public service provision and identifying public infrastructure (for example in safe lighting).

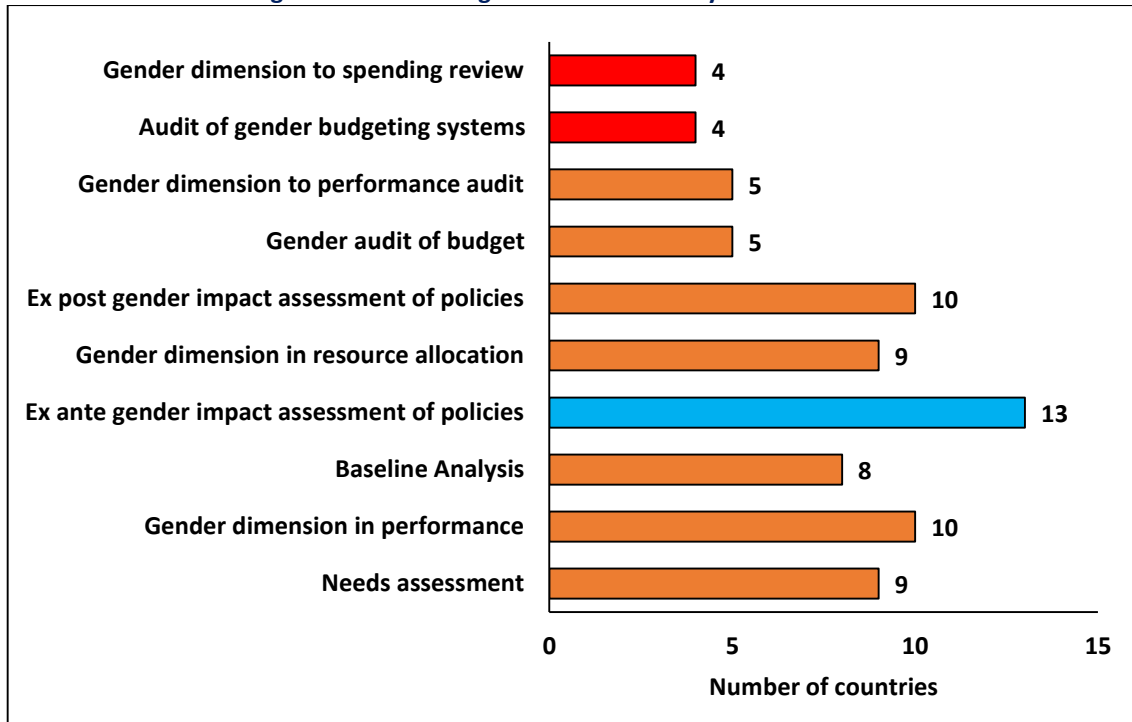
Source: Beijing Report, OECD, and IMF questionnaire

9.5 OECD

The responses from the *Survey of Gender Practices* carried out in 2016 suggested that 59% of the OECD countries do not explicitly undertake gender budgeting, moreover, 90% of the

respondent countries in the survey stated that they use tools to promote gender equality. In some of the respondent countries, a Pro-forma statement of impact on gender equality is attached to all new policies coming before the government, and a structured and systematic assessment is carried out on the gender impact. Few other respondent countries stated that it is the responsibility of the ministries to advance the gender equality agenda into their respective policy domain, hence, there is no role of a gender budget in their budgeting process (OECD, 2017).

Figure 6 Gender Budget Tools Followed by OECD Countries



Source: OECD (2018)

Among all the gender budget tools, ex-ante gender impact assessment of policies has been followed by 13 of the OECD countries. OECD countries lack in gender dimension to spending review and audit of gender budgeting systems, only 4 countries follow them. Among all OECD countries, Belgium, Finland, and Ireland are in the worst position in following gender budget tools, they follow only one tool among 10 tools.

OECD Country	Needs assessment	Gender dimension in performance	Baseline Analysis	Ex-ante gender impact assessment of policies	Gender dimension in resource allocation	Ex post-gender impact assessment of policies	Gender audit of the budget	Gender dimension to performance audit	Audit of gender budgeting systems	Gender dimension to the spending review
Austria										
Belgium										
Canada										
Chile										
Finland										
Germany										
Iceland										
Ireland										
Israel										
Italy										
Japan										
Korea										
Mexico										
Norway										
Portugal										
Spain										
Sweden										

Source: OECD (2018), OECD Budget Practices and Procedures Survey, Question 34, OECD, Paris.

10. Findings from the KIIs

Examine the existing public services

While planning a gender budget, primarily, we need to examine whether the existing public services are gender sensitive and if it is, then we need to analyse the gender sensitivity in each sector and their policies.

When the fiscal budget is being planned, the gender budget has to be examined and explained and then the allocation in every sector has to be analysed and figure out how much of the allocation is software and hardware. This means for schools, how much is allocated to infrastructure, the salary of the teachers and how much is for ensuring and improving the quality of the education, for ensuring the students come to schools.

The gender budget is also for third-gender people. There is a lack of investment for the third gender so they are still begging on the streets. One reason for this is that they still do not get proper recognition. So there is a need for a targeted budget and schemes for them. Although there are policies like lower tax rates for any sector that hires them still there is a need for more funds.

Separate budget for targeted education for girls

There are certain problems with the current gender budget. For instance, there are international organisations that provide funds to ensure women's empowerment, which is only a small percentage of the total gender budget, the most have to come from the budget allocated by the government. Also, funds are allocated to ensure empowerment but we have to check if the funds are being used properly. Besides, the budget allocation in different sectors like education is only 2 percent to 3 percent of the GDP whereas according to international commitment, 6 percent to 20 percent of the GDP was to be allocated to these sectors. There has to be a separate budget for targeted education for girls.

Inclusion of women

Women should be included in the discussion while planning a gender budget. Representatives from the women should be also involved to address the necessity and rights of women which might help to raise their opinion. Moreover, this will help the policymakers in the formulation of gender budgeting.

Encouraging women in sports

To guarantee sports persons get their deserved money, we first need to analyse whether sports are prioritised in the country. Sports are important for one's mental, physical and team building and leadership skills development. An argument has to be made for more investment in this sector for women and the argument is that the investment is not only for the growth of women but also for the prosperity of the country. Hence, demand has to be made for more funds and funds have to be assigned area and need-wise. Investments have to be made focusing on the sports in which we want women to progress.

Gender inclusive Budgeting

A gender budget is a crucial tool for the economy to grow. It should consider the female counterpart more effectively while introducing a gender budget. Without ensuring the basic

rights of the half portion of the economy, it may not be able to move forward or develop smoothly. Reducing income inequality, tarnishing poverty from the economy and steady GDP growth is the main component of the Budget, alongside the government, should consider the component of reducing gender disparity through proper and impactful gender budgeting. The gender budget may include some new investments for male counterparts also.

11. Conclusion and policy recommendations

Gender Responsive Budgeting is an approach that aims to integrate gender perspectives into budgetary policies and processes, ensuring that resources are allocated equitably to address gender inequalities and promote women's empowerment. In Bangladesh, the implementation of GRB has gained momentum over the years, driven by both government initiatives and the advocacy of civil society organizations. Bangladesh has recognized the importance of addressing gender disparities and promoting women's rights as crucial elements of sustainable development while has made commendable progress in implementing gender-responsive budgeting, there is still work to be done. By addressing the remaining challenges and building on the existing achievements, Bangladesh can further advance its commitment to gender equality, women's empowerment, and inclusive development. There are some policy recommended that leads toward-

- Strengthening monitoring and evaluation of projects is crucial- in line with the broad objectives and benchmark of women empowerment. The implementation status of the programs should be monitored regularly.
- Projects directly targeting the Sustainable Development Goals (SDGs) need to be prioritized while allocating the development budget. Especially, SDGs related to the establishment of good health and well-being, improvement in quality of education, enforcement of gender equality, and creating decent work and economic growth.
- The proper initiative must be taken to gather more gender-relevant information and improve the quantity and quality of gender-related data and greater emphasis is needed on gender-segregated data. This is a prerequisite to developing a better evaluation of public policies. Ministry of Finance should have a cell for the preparation as well as monitoring of gender budgeting- gender experts, researchers, and practitioners should be well-represented in the cell.
- Reformation of the legal frameworks and ensuring their enforcement leads towards a higher degree of gender equality prevents discrimination, fights against pay discrimination, upholds the notion of equal pay for work of equal value, and provides economic support and incentives to individuals, families, and communities in general to facilitate a change or elimination in discriminatory attitude. Key plans and policies of the government, for example, the five-year plan, CEDAW, National Women Policy, NAP ECM, NSSS, etc. should be consulted in the GB.
- Gender assessment should consider the corresponding socio-cultural environment of the project implementation site and necessary impact analysis should be done. Gender analysis is also a part of the socio-economic analysis where they consider gender inequality in a specific context to build a better understanding of the different patterns of involvement, behaviours, and activities that women and men have in economic and social structures and the implication of these differences (European Institute for Gender Equality, 2022).

- Efforts should be taken towards reducing the gender gap through the implementation design of development projects. Gender-sensitive policies, program designs, and their implementation are essential to optimize the effectiveness of social protection. Hence, an in-depth understanding of how gender dynamics across lifestyles shape policy's impact (including intended and unintended effects), thus, applying proper tools will have a greater potential for social protection to contribute towards transforming gender relations at all levels such as individual, intra-household, and community levels. Identifying and addressing the existing shortcomings in social protection outcomes through the usage of a gender lens is necessary to strengthen the program's overall impact (Holmes & Jones, 2010). Furthermore, the role of the planning commission must be strengthened to have more proper implementation of projects designed to address women's needs.
- Greater allocation from the budget should be made for gender-specific programs and projects. Policies are designed that account for a broad framework of legal and political commitments. It is important to identify such commitments on Women's Rights and Gender Equality, hence further creating a gender-responsive policy framework for development cooperation. Gender sensitivity analysis of all development programs should be made mandatory. Necessary adjustments must be made (if required) before approval. Next, Programs are mainly of two types, sectoral programs which cover a specific sector such as the health sector of the country, and thematic programs which focus on specific themes such as "combating gender-based violence" or even consisting of a bundle of projects that focus on a common theme. Gender-specific project objectives should contribute to broader program areas which further will contribute to the nation's policies and priorities (Osch, 2010). Moreover, greater emphasis is needed on projects dealing with certain fundamental issues such as child marriage, domestic violence against a specific gender, education for girls, etc.
- It is important to strengthen coordination across ministries and local government to improve institutional capacity. Such coordination among ministries is necessary for ensuring coherence among different sectors of the economy. Moreover, strengthening the capacity of the Ministry of Women and Children Affairs (MOWCA) as the lead ministry is important. It is necessary for National policies, sectoral policies, and Allocation of Business must be designed to be consistent with each other to facilitate development activities and enhance women's advancement and rights. It is important to incorporate female rights and issues in all stages of the formulation of policies, programs, and projects.
- A careful review of MTBF is vital to incorporate greater allocation in gender-sensitive projects. Necessary changes should be made to the objectives of women's empowerment. Continuous training on gender budgeting must be conducted for the officials involved in the formulation of the budget at the line ministry level. International best practices (gender audit, ex-ante and ex-post gender impact assessment of policies, needs assessment, baseline analysis, gender dimension in resource allocation, etc.) should be introduced in Gender Budgeting.

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Annexe

Key Informant Interviewees name list

SL. No	Name	Organization
1	Md Kamruzzaman	Deputy Secretary, Planning Ministry
2	Mahedi Masuduzzaman	Deputy Secretary, Budget 9, Ministry of Finance
3	Sharmind Neelormi	Associate Professor, Economics Department, Jahangirnagar University
4	Farah Kabir	Country Director, ActionAid Bangladesh
5	Mohammad Golam Sarwar	Assistant Professor, Law Department, University of Dhaka
6	Priti Chakraborty	Board of Directors, Bangladesh Women Chamber of Commerce and Industry (BWCCI)
7	Afsana Islam	Assistant Professor, Department of Women and Gender Studies, Dhaka University
8	Dr Kazi Iqbal	Senior Research Fellow, Bangladesh Institute of Development Studies (BIDS)
9	Dr Mohiuddin Ahmed	Additional Secretary, Planning, Development and Statistics, Ministry of Women and Children Affairs (MoWCA)
10	Dr Chowdhury Zia Uddin Hayat	Joint Secretary, Economic Relations Division

Evaluation Criteria of Gender Sensitivity

Template of Call Circular for Gender Budgeting

- 1.0 Introduction
- 2.0 Relevant Policies and Laws Enacted by Ministry of MoWCA
- 3.0 Ministry Specific directives in the National Policy relating to Women's Advancement
- 4.0 Strategic objectives and activities of the Ministry in relation to Women's Advancement

Sl No.	Medium-Term Strategic Objectives	Activities
1	Creation of equal opportunity for women in social and economic activities	
2	Social protection and justice for vulnerable women and children	
3	Social and political empowerment of women	

- 5.0 Identifying the Gender Gaps in the Activities of the Ministry and Strategy for Removal of the Issues
- 6.0 Women's Participation in Ministry's activities
- 6.1 Statistics of Male and Female under Different Department including MoWCA

Function Description	Officers (%)				Staff (%)			
	2018-19		2019-20		2018-19		2019-20	
	Male	Female	Male	Female	Male	Female	Male	Female
Secretariat								
Autonomous Bodies and Other Institutions								
Department of Women Affairs								

- 6.2 Women's Share in Ministry's Total Expenditure

Description	Budget 2021-22		Revised 2020-21		Budget 2020-21			Actual 2019-20		
	Budget	Women Share	Revised	Women Share	Budget	Women Share	Actual	Women Share	Actual	Women Share
		Women		percent		Women		percent		Women
Total Budget										
Ministry Budget										
Development										
Operating										

Source: RCGP database

- 7.0 Key Performance Indicator (KPIs)

Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Target	Revised Target
			2018-19		2019-20	2019-20	2020-21	
1. Coverage of Social Protection Beneficiaries:								
a. Vulnerable Group Development (VGD) (87,71,000 persons)*								
b. Working lactating mother assistance fund (24,20,000 persons)*	2	%						
c. Maternity allowances to ultra-poor pregnant mothers (60,80,767 persons)*								
2. Coverage rate of micro-credit (10,12,000 persons)	1	%						
3. coverage of protection against violence and trafficking of women and children	2	Persons (000)						
4. Coverage of women representatives/leaders trained in civic organization (31,868)	3	%						

- 8.0 Success in Promoting Women's Advancement
- 9.0 Obstacles to achieve targets related to Women's Advancement and Rights
- 10.0 The progress on recommended activities in the previous year

Sl No.	The recommendations pursued for future course of actions	Progress
1.	Include targeted poor and vulnerable women in Social Security Programmes	
2.	Implement National Action Plan made under National Woman Development Policy,2011	
3.	Prepare National Action Plan for ending child marriage	
4.	Take necessary action to prevent violence against women and children	
5.	Empower women entrepreneurs and train women and creating residential facilities for them	

- 11.0 Future Plan

About SANEM

SANEM, launched in January 2007 in Dhaka, is a non-profit research organization registered with the Registrar of Joint Stock Companies and Firms in Bangladesh. It is also a network of economists and policymakers in South Asia with a special emphasis on economic modeling.

SANEM aims to promote the production, exchange and dissemination of basic research knowledge in the areas of international trade, macro economy, poverty, labour market, environment, political economy and economic modeling. It seeks to produce objective, high-quality, country- and South Asian region-specific policy and thematic research. SANEM contributes to governments' policy-making by providing research support both in individual and organizational capacities.

About Bangladesh Mahila Parishad

Bangladesh Mahila Parishad (BMP) is a non-governmental, mass women's organization dedicated to advancing women's human rights, empowerment, and gender equality. The organization was founded in 1970 based on the idea of poet Sufia Kamal, a pioneering figure in the fight for women's liberation and the independence of all men and women in the state and society.

The main mission is to establish substantive equality between men and women by aiding in the transformation of long-entrenched patriarchal social norms, rituals, regulations, and practices that discriminate against women and girls. Moreover, the broad goal includes the emancipation of women through gender equality within the home, community, and in a noncommunal and democratic state in which the government operates honestly, follows the rule of law, and is accountable to the people.



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