

An Analysis of Gender Sensitive Budgeting : Bangladesh Perspective

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- ❑ **Gender Budgeting in Bangladesh: Trends**
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Background and Objective (1/2)

- Through gender budgeting, the mainstream budget is disaggregated or is broken down according to its **impacts on men and women, and of different groups taking the disparities and discrimination** among them into account (GoB, 2018).
- A distinct and independent gender budget was implemented in 2009-10. Only **four** ministries were addressed in the inaugural gender budget report: **education, health and family welfare, social welfare, and disaster management.**
- The **Recurrent, Capital, Gender, and Poverty (RCGP) database** was created by Bangladesh's Finance Division in **2003** to improve the monitoring and reporting of financial resources allocated to achieve gender equity.

Background and Objective (2/2)

- Gender budget report of 2018-19 fiscal years contains analysis of women's advancement of **43 Ministries/ Divisions**.
- The study aims to **analyze gender budgeting exercise in detail** and **to conduct a gender sensitivity analysis of development expenditure of Bangladesh** over the past 5 fiscal years from FY 2017-18 to FY 2021-22.
- For the purpose of this study, **42 ministries/divisions** have been selected. These ministries are reviewed each year as part of the Gender Budget Report prepared by the Ministry of Finance.

Gender Equality in Bangladesh: Some Indicators

Female Education Enrolment and Completion Rate

| Indicator | Data | Source |
|---|---|--|
| Adult Literacy Rate of Population (15+) by Sex | 2014: 58.2% (F); 64.7 (M) 2017: 70.1% (F); 75.7 (M) | Bangladesh Sample Vital Statistics 2012-2017 |
| Gender parity index of the gross enrolment ratios | Primary: 1.1% ; Secondary: 1.2% ; Tertiary: 0.7% (2017) | BANBEIS |
| Rate of primary level completion | Boys: 97.48% ; Girls: 97.68% (2017) | |
| Female students enrolled in TVET | 25.34% (2017) | |
| Share of female STEM graduates at tertiary level | 19.8% (2017) | UNESCO |

Female Technological Inclusivity

| Indicator | Data | Source |
|-------------------------------------|---|-------------------------------|
| Per capita mobile phone holding | Urban: 82% (M), 57% (F); Rural: 78% (M), 42% (F) | Raihan, Uddin & Ahmmed (2021) |
| Female youth ever used the internet | Total: 15% (Rural 13%, Urban 23%) | |
| Female youth ever used computer | Rural: 4%, City: 13% | |

Maternal Mortality and Child Marriage

| Indicator | Data | Source |
|--|--|---------------------------------------|
| Maternal Death Rate (per thousand live births) | 2017: 1.7 | Gender Statistics of Bangladesh, 2018 |
| Ranking in case of Child Marriage | Among the top 10 countries in the world, 8th in South Asia | UN, 2020 |
| Child Marriage Rate | 51% (2020) | |

Gender Based Violence

| Indicator | Data | Source |
|--|---------------------|-----------------------------|
| Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate | 54.7% (2015) | Violence Against Women, BBS |
| Proportion of women and girls aged 15 years and older subjected to sexual violence by persons other than an intimate partner in the previous 12 months, by age and place of occurrence | 4.2% (2015) | |

Female Labour Force Participation Rate and Employment

| Indicator | Data | Source |
|--|--|--------------------------|
| Labor Force Participation Rate | Rural: 80.3% (M), 38.6% (F) Urban: 81.51% (M), 36.37% (F) (2016-17) | World Bank |
| Stagnation in Female Labour Force Participation Rate (LFPR) | Female LFPR has been stagnated at 36% for the past decade | Raihan and Bidisha, 2018 |
| Number of women workers who were economically active (age 15+) | 4.36 crore (2017) | LFS, 2017 |
| Percentage of population in NEET | Male: 10% , Female: 47% | ILO, 2020 |
| Percentage of Female Employment (age 15+) | Formal: 8.2% Informal: 91.8% | LFS, 2017 |
| Unemployment (%) | Male: 3.0 Female: 6.8 | QLFS, 2015-16 |
| Number of female headed establishments (Female Entrepreneurship) | 2003: 2.8% ; 2013: 7.21% | Economic Census, 2013 |

What is Gender Budgeting?

- Assessing and incorporating a **gendered analysis** in the budgeting process

- **Gendered disaggregation** of mainstream budget

- **Prioritization of gender equality** in resource allocation

Why is Gender Budgeting crucial?

Gender budgeting can introduce gender-sensitivity across all levels of policy implementation and thereby address existing fault lines.

Gender disaggregated data can be generated through gender budgeting.

Funds can be allocated on the basis of gender disparity at all sectors in the process of gender budgeting.

A proper monitoring and evaluation mechanism can empower stakeholders and ensure greater progress in achieving gender parity.

GRB analysis should go beyond reviewing pre-approved projects to influencing funding distribution during project planning.

Gender Budget in Bangladesh: Methodology (1/5)

- ✓ At the beginning of each financial year, the MoF sends a call circular (Budget Call Circular 1) to all of the ministries
- ✓ the circular outlines the key criteria and yardsticks for evaluating gender sensitivity of ministries activities
- ✓ Every program is assessed and checked by the relevant ministries to estimate the impacts on the development of women

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 | |
| | | Women | percent | | Women | percent | | Women | percent | | Women | percent |
| 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 | | 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

Methodology:

Evaluation Criteria of Gender Sensitivity (2/5)

- Access to Health Service and Nutritional Development.
- Access to Governmental Assets and Services.
- Access to Education and Training.
- Reduction of Working Hours for Women.
- Participation of Women in Labor Force and Income-increasing Activities.
- Increasing Social Security for Women and Reducing Probable Risk and Loss.
- Women Empowerment.
- Participation of Women in Different Forums.
- Ensuring Safety and Safe Movement for Women.
- Observation and Evaluation of Gender Equality.
- Increasing Social Dignity for Women.
- Access to Law and Order for Women.
- ICT Training for Women.
- Reduction of Violence and Torture against Women.

Source: GoB (2017a, 2017b); Bidisha & Villagomez (2021)

Gender Budget in Bangladesh: Evaluation Criteria of Gender Sensitivity (3/5)

- Based on these 14 criterion, gender sensitivity of the projects are evaluated on a 0 to 100 scale.
- The MoF after receiving such an evaluation, analyzes the programs/projects of each of the ministries through a technical model, known as **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 budget is estimated separately through a standard logic.

Gender Budget in Bangladesh: Evaluation Criteria of Gender Sensitivity (4/5)

Share of project expenditure spent on development of women

Rules which have been considered while indicating the Degree of Impact

'0'

According to the above mentioned 14 criteria, the programs/projects which have no direct impact on development and overall betterment of women.

'1-33'

According to the above mentioned 14 criteria, the programs/projects which have minimum/little direct impact on development and overall betterment of women.

'34-66'

According to the above mentioned 14 criteria, the programs/projects which have medium direct impact on development of women.

'67-99'

According to the above mentioned 14 criteria, the programs/projects which have significant and sustainable direct impact on development of women.

'100'

Programs/projects which have the specific goal of women development. The beneficiaries of these programs/projects are specifically women.

Gender Budget in Bangladesh: Evaluation Criteria of Gender Sensitivity (5/5)

- The proportion of women workforce serves as the basis for computing women's allocation in 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 of all such ministries, the MoF generates the gender budgeting report (GoB, 2018a).

Gender Budgeting Trend in Bangladesh

| Fiscal year | Total budget (crore taka) | Allocation for women dev. (crore taka) | Allocation for women in budget (%) | Allocation for women in GDP (%) | No. of ministries & divisions |
|-------------|---------------------------|--|------------------------------------|---------------------------------|-------------------------------|
| 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 |

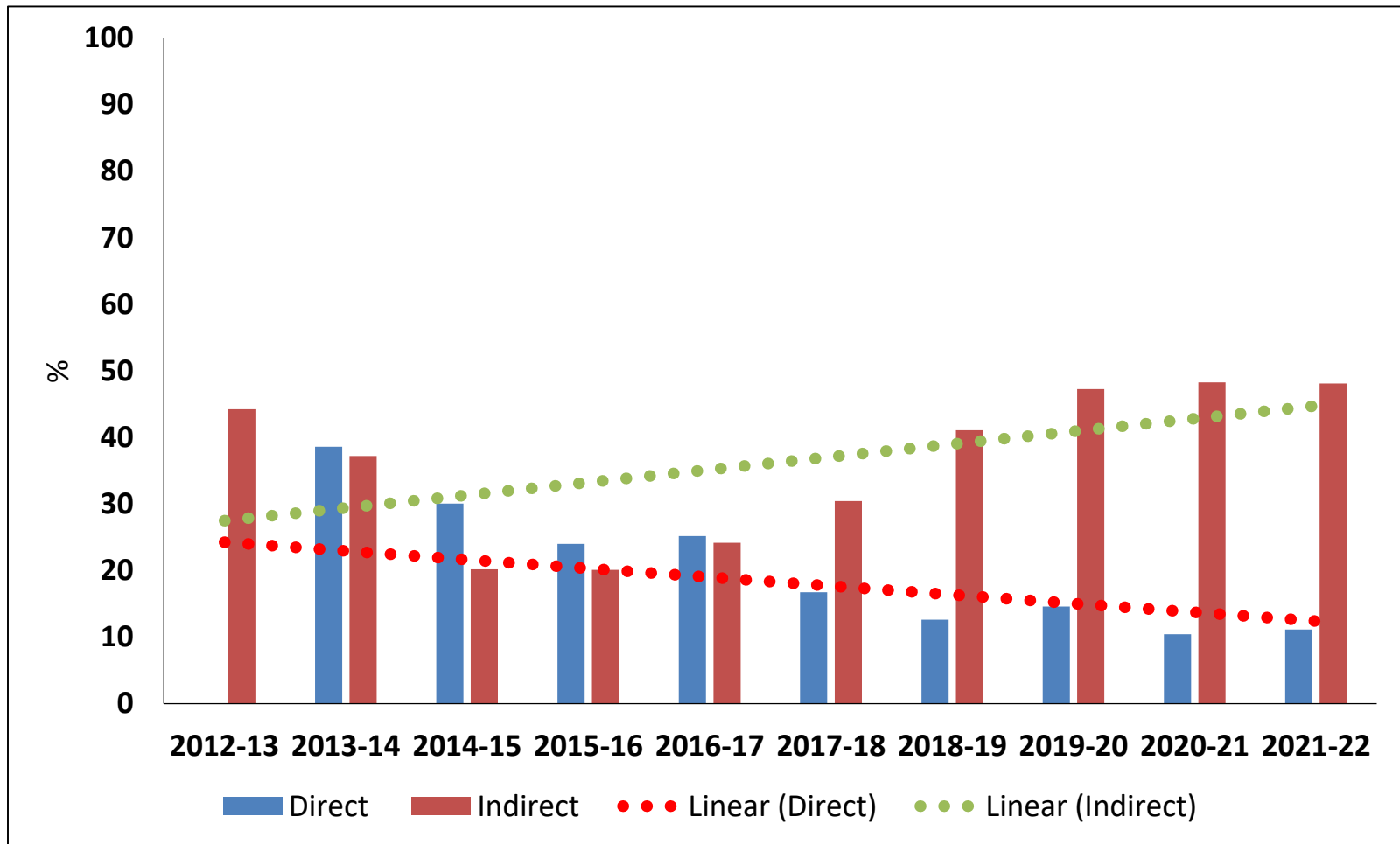
Source: Finance Division, Ministry of Finance

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

| Ministry/Division | FY 2019-20 | | | FY 2020-21 | | | FY 2021-22 | | |
|---|------------|----------|-------|------------|----------|-------------|------------|----------|-------------|
| | Direct | Indirect | Total | Direct | Indirect | Total | Direct | Indirect | Total |
| Ministry of Women and Children Affairs | 65.60 | 13.94 | 79.54 | 57.5 | 10.3 | 67.9 | 58.1 | 10.0 | 68.1 |
| Ministry of Labour and Employment | 33.84 | 7.86 | 41.70 | 27.0 | 12.7 | 39.7 | 25.4 | 14.4 | 39.8 |
| Health Services Division | 4.30 | 32.40 | 36.70 | 6.8 | 27.9 | 34.6 | 2.7 | 24.3 | 27.0 |
| Ministry of Youth and Sports | 2.28 | 18.85 | 21.13 | 4.7 | 6.2 | 10.9 | 15.6 | 6.5 | 22.2 |
| Ministry of Primary and Mass Education | 12.60 | 41.09 | 53.69 | 14.6 | 47.3 | 61.8 | 10.4 | 48.3 | 58.7 |
| Secondary and Higher Education Division | 19.62 | 16.61 | 36.23 | 19.8 | 16.7 | 36.6 | 19.0 | 18.4 | 37.4 |
| Technical and Madrasah Education Division | 0.42 | 34.31 | 34.73 | 0.9 | 30.3 | 31.2 | 0.2 | 27.6 | 27.8 |
| Ministry of Information | 30.53 | 7.25 | 37.78 | 33.6 | 11.6 | 45.2 | 34.7 | 12.1 | 46.8 |
| Ministry of Social Welfare | 37.62 | 11.27 | 48.89 | 40.9 | 10.5 | 51.4 | 40.6 | 10.1 | 50.7 |
| Ministry of Industries | 55.12 | 0.33 | 55.45 | 52.6 | 0.0 | 52.6 | 23.1 | 0.0 | 23.1 |
| Ministry of Expatriates' Welfare and Overseas Employment | 40.93 | 4.60 | 45.53 | 41.6 | 4.7 | 46.3 | 38.3 | 4.6 | 42.8 |

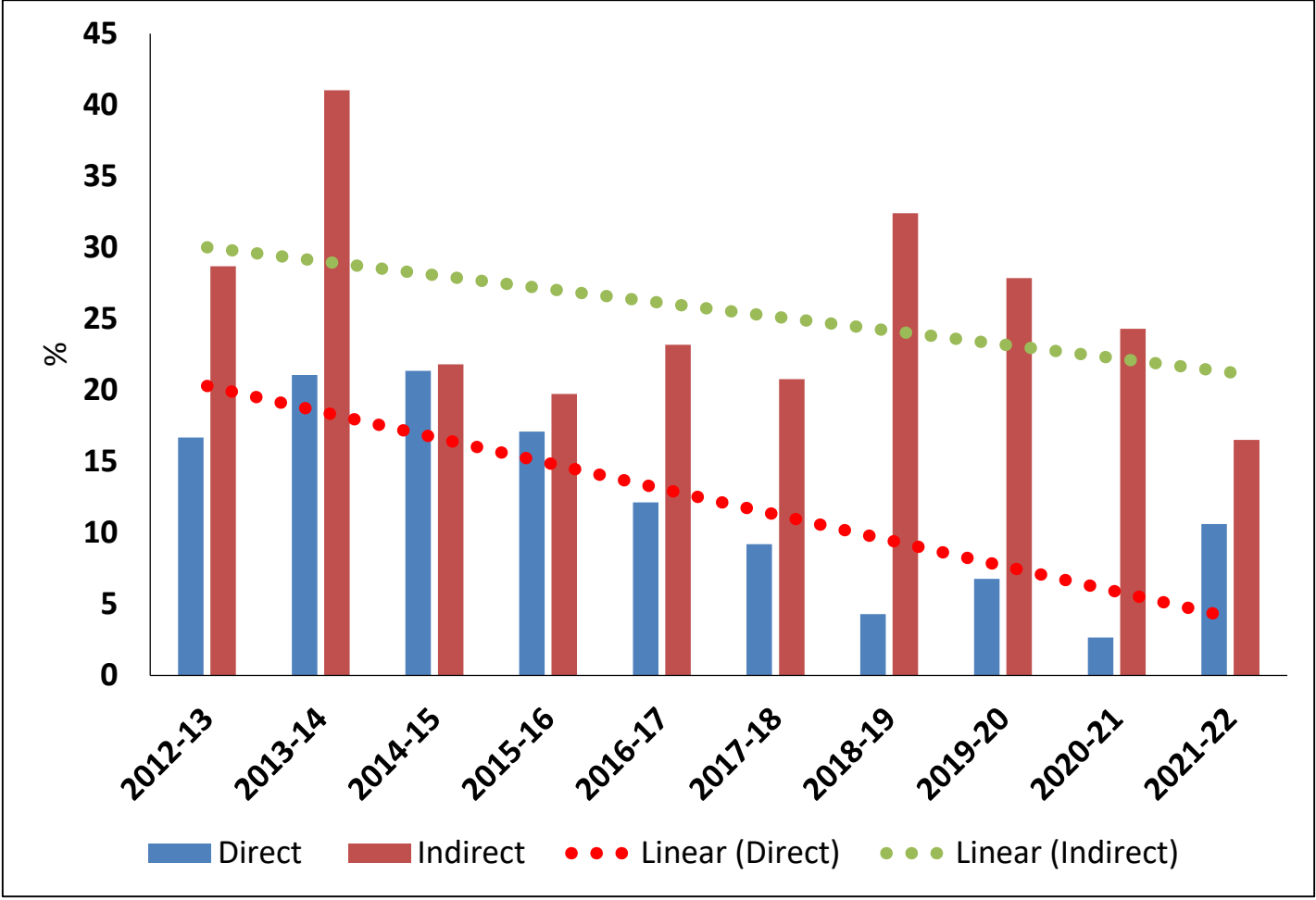
Source: Finance Division, Ministry of Finance

Gender Budgeting Trend in Bangladesh (MoPME)



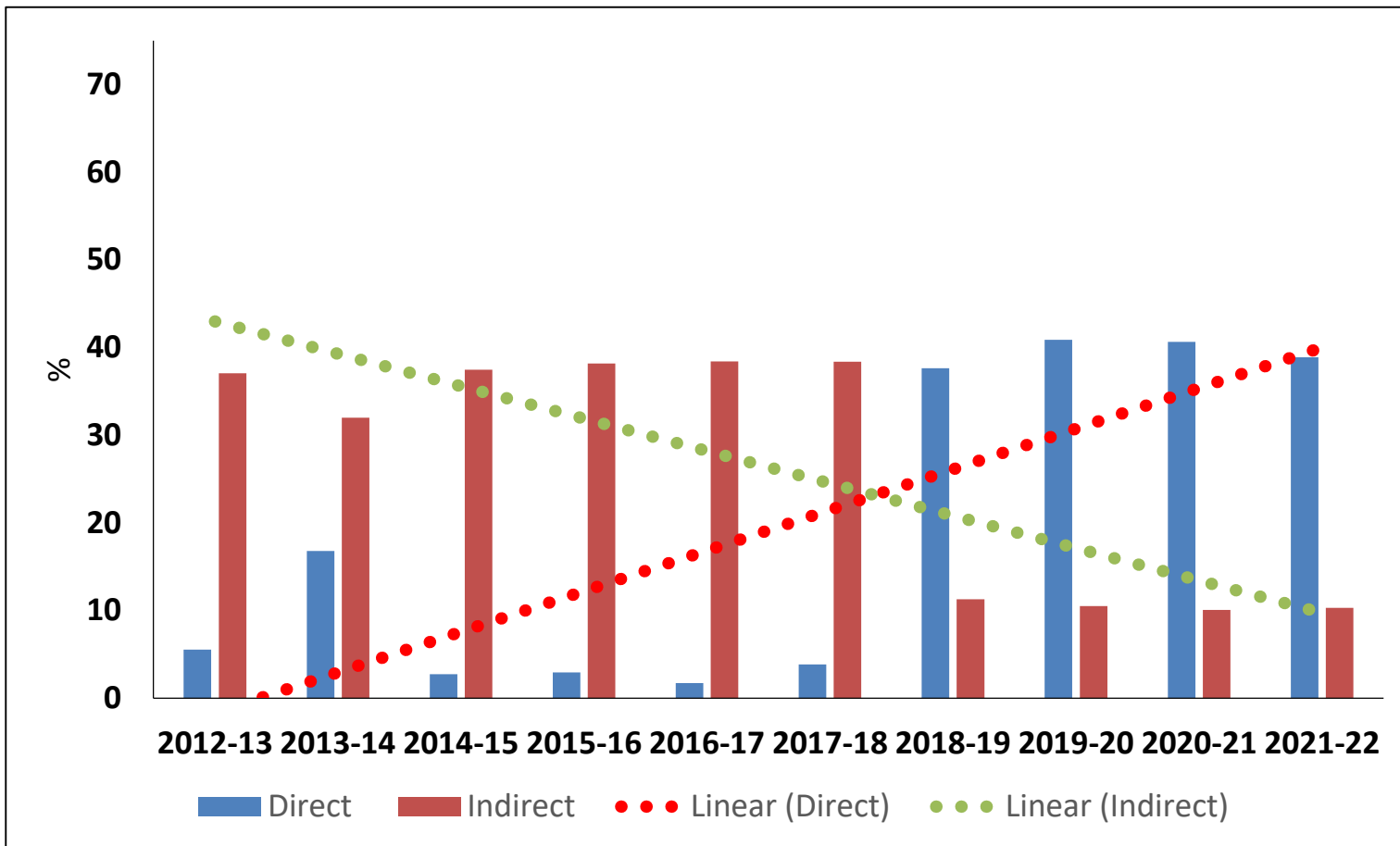
Source: Finance Division, Ministry of Finance

Gender Budgeting Trend in Bangladesh (Health Services Division)



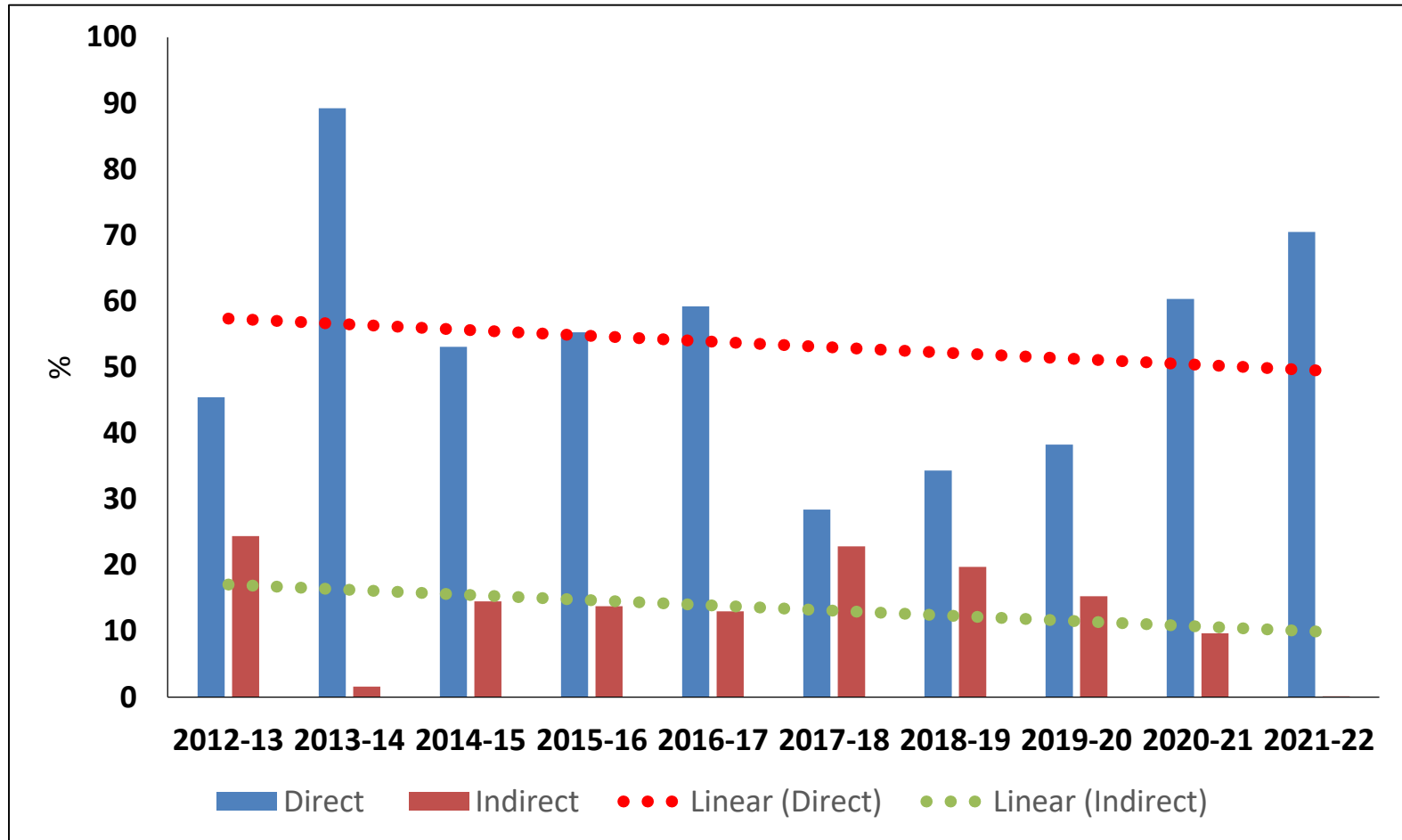
Source: Finance Division, Ministry of Finance

Gender Budgeting Trend in Bangladesh (Ministry of Social Welfare)



Source: Finance Division, Ministry of Finance

Gender Budgeting Trend in Bangladesh (Ministry of Disaster Management and Relief)



Source: Finance Division, Ministry of Finance

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

| Project | Ministry | 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) | Implementation Monitoring and Evaluation Division (IMED) | 2.5 |
| Sustainable Initiative to Protect Women and Girl From GBV (STOP- GBV) | | 1.3 |
| Infrastructure development of Sheikh Rasel high school, sadar, Gopalganj and Sher-e-Bangla Women college, Sutrapur, Dhaka | | 10 |
| Rehabilitation and socio-economic development through trade-based training of distressed and helpless women in various upazilas of Faridpur and Rajbari districts | Ministry of Social Welfare | 3.7 |
| Multi-Sectoral Programme on Violence Against Women (4th Phase) | Ministry of Women and Children Affairs | 28 |
| Strengthening Gender Responsive Budgeting in Bangladesh | | 0.87 |
| Establishment of Joyeeta Tower | | 7.16 |
| Capacity Development of Joyeeta Foundation | | 20.65 |
| Urban Based Marginal Women Development Project (2nd Phase) | National Women Agency | 20.64 |
| Tottha Apa: Empowering Women through ICT Towards Digital Bangladesh Project (2nd Phase) | | 120 |
| District based Women Computer Training Project (64 district) | | 12.18 |

Source: Finance Division, Ministry of Finance

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

| Project | Ministry | Allocation (in Crore) |
|--|-----------------------------|-----------------------|
| Establishment of Kishor Kishori Club | Department of Women Affairs | 62.92 |
| Unprivileged Woman 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 Woman | | 11 |
| National Resilience Programe (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, Araihasar & Modhbaria Upazilla | 5.00 | |

Source: Finance Division, Ministry of Finance

Notable Unapproved (discontinued funding) Gender-Sensitive Projects 2021-22

| Project | Ministry |
|---|-----------------------------|
| Gender Equality and Women Empowerment at Workplace (2 nd Phase) (July 2021 – June 2023) | MoLE |
| 30 Days Residential Training Course on Housekeeping in 73 TTCs under BMET for aspirant female migrant workers | BMET |
| She-Power Project-Sustainable Development for Women through ICT | ICT Division |
| Production of Malabar Nut Trees for improvement of livelihood and poverty of female tea workers | Department of Women Affairs |

Challenges of Gender Budget in Bangladesh

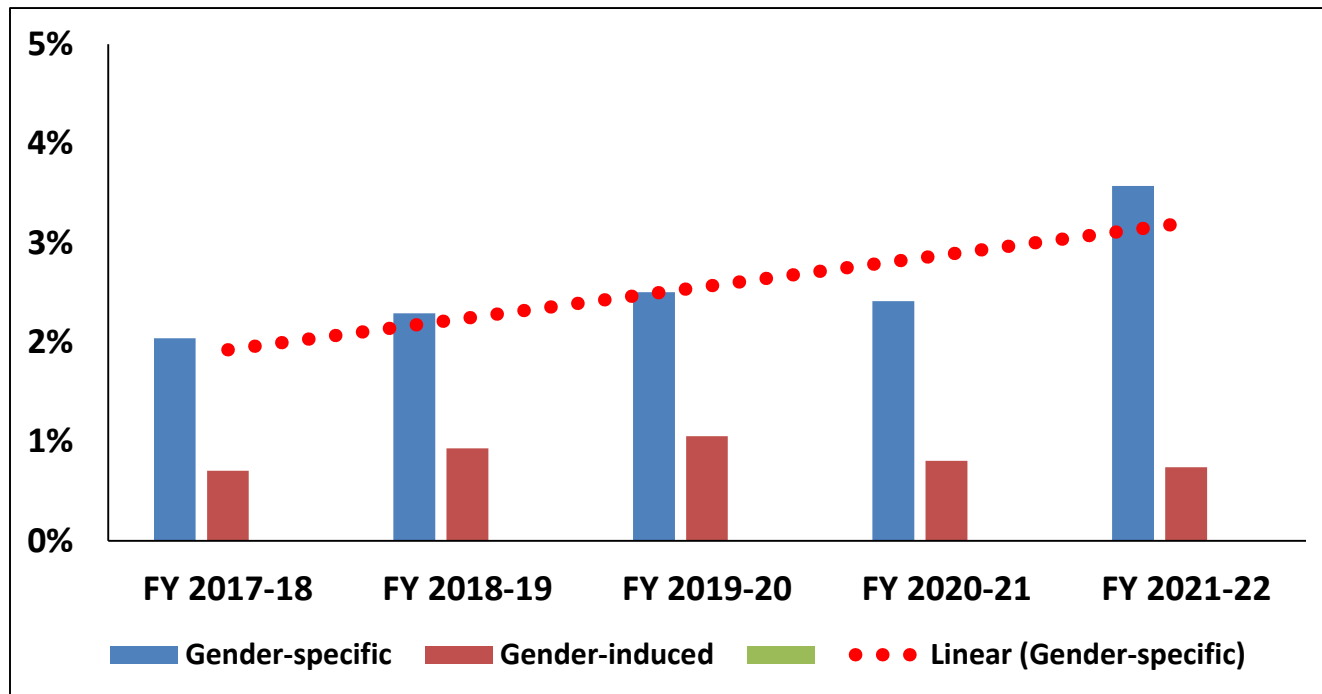
- Gender budget comprises both operating and development budget. However, the impact of operating budget is not the same for the marginal population, or the larger cohort.
- Moreover, all types of development projects might not contribute to female empowerment in the same manner.
- Analysis criteria of gender budget should to be more specific, objective and transparent.
- In case of GRB, level of budget transparency is insufficient (limited or minimal) (UNESCAP).
- Therefore, it is crucial to examine the individual development programs.
- However, some of the important gender-specific projects have been discontinued as well.

Categorization of Gender Sensitivity of ADP: Example

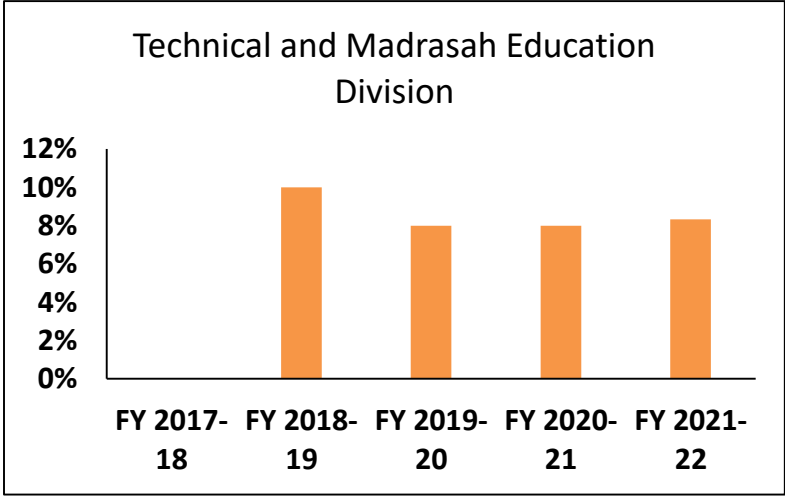
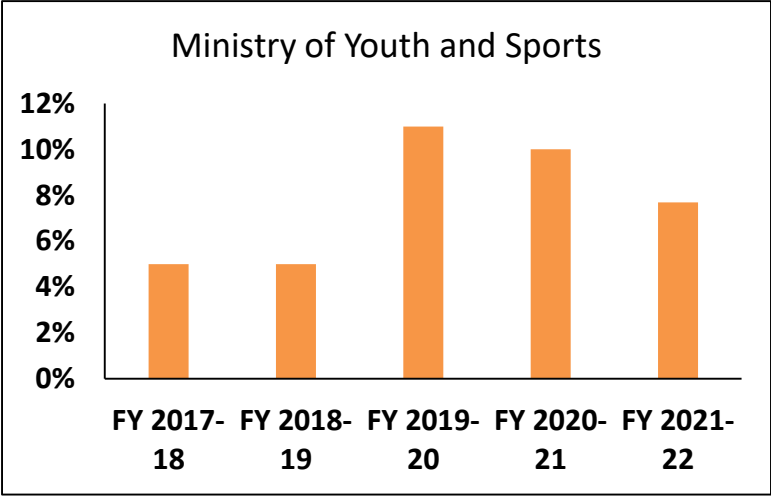
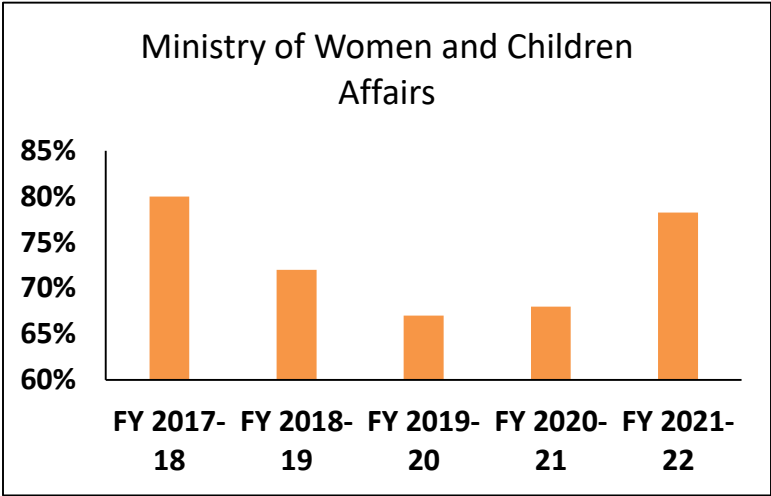
| Category | Example |
|------------------------|---|
| Gender-specific | Establishment of Four Mohila Polytechnic Institute in Sylhet, Barisal, Rangpur and Mymensingh Division |
| Gender-induced | Development of Entrepreneurs and Connection for Employment project |
| Undefined | Establishment of Four Engineering Colleges at Chittagong, Khulna, Rajshahi and Rangpur Divisions |
| | Establishment of Polytechnic Institute in 23 Districts |
| | Development of Infrastructure for Creating Facilities in Existing Polytechnic Institutes for more/additional Students Admission |

Gender Sensitivity of Proposed ADP in last 5 Fiscals

There is a steady trend of increase in “Directly” gender sensitive projects since 2017 to 2021, which is appreciable.



Proportion of Gender-specific Projects (% of number of projects) of MoWCA, MoYS and TMED over the Years



Source: IMED, Planning Commission

Share of Directly Gender-sensitive Projects: FY 2021-22*

| Ministry/Division | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-------------------|---------|---------|---------|---------|---------|
| MoWCA | 80 | 72 | 67 | 68 | 78 |
| MoLE | 0 | 13 | 22 | 18 | 11 |
| MoHFW | 8 | 8 | 11 | 10 | 10 |
| MoYS | 5 | 5 | 11 | 10 | 8 |
| TMED | 0 | 10 | 8 | 8 | 8 |

* The percentage of projects were calculated

International Best Practices

Australia

- Recognizes the importance of the gender impacts of general or mainstream spending as well as taxation
- Inclusion of unpaid care economic ideas (IMF, 2016).

EU

- Gender mainstreaming in all community policy
- Uses equality work programs and structural funds
- Coordinates operations and initiatives
- Identifies five areas for advancing gender equality

G-7

- Well-designed fiscal policies and PFM (Public Financial Management) systems
- Effective gender-specific PFM
- Subsidy and other social benefits that increase the net return on women's work (IMF, 2017)

Gender budgeting in India

Broad Methodology

Categorization of public expenditure 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 following:

- setting up dedicated Gender Budget Cells across ministries and departments;
- orientation for government and non-government stakeholders on the concept and tools of GRB;
- compilation of sex-disaggregated and gender-sensitive databases for gender analysis;
- Framing a gender budget charter;
- annual reporting in the Gender Budget (GB) Statement;
- setting up nodal Centres for GRB at the national and subnational levels. (UNESCAP, 2018)

GB tools followed by OECD Countries (1/3)



Source: OECD (2018)

GB tools followed by OECD Countries (2/3)

| | Needs assessment | Gender dimension in performance | Baseline Analysis | Ex ante gender impact assessment of policies | Gender dimension in resource allocation |
|----------|------------------|---------------------------------|-------------------|--|---|
| Austria | | | | | |
| Belgium | | | | | |
| Canada | | | | | |
| Chile | | | | | |
| Finland | | | | | |
| Germany | | | | | |
| Iceland | | | | | |
| Ireland | | | | | |
| Israel | | | | | |
| Italy | | | | | |
| Japan | | | | | |
| Korea | | | | | |
| Mexico | | | | | |
| Norway | | | | | |
| Portugal | | | | | |
| Spain | | | | | |
| Sweden | | | | | |

GB tools followed by OECD Countries (3/3)

| Country | Ex post gender impact assessment of policies | Gender audit of budget | Gender dimension to performance audit | Audit of gender budgeting systems | Gender dimension to spending review |
|----------|--|------------------------|---------------------------------------|-----------------------------------|-------------------------------------|
| Austria | | | | | |
| Belgium | | | | | |
| Canada | | | | | |
| Chile | | | | | |
| Finland | | | | | |
| Germany | | | | | |
| Iceland | | | | | |
| Ireland | | | | | |
| Israel | | | | | |
| Italy | | | | | |
| Japan | | | | | |
| Korea | | | | | |
| Mexico | | | | | |
| Norway | | | | | |
| Portugal | | | | | |
| Spain | | | | | |
| Sweden | | | | | |

Key Challenges

- Lack of gendered disaggregated data of beneficiaries and impacts.
- Discontinuation of certain important GSB project.
- Several ministries with greater budgetary allocation spends proportionately less in gender- specific projects.
- Several of the ministries with greater share of gender specific allocation are of relatively small in terms of budgetary allocation along with capacity in budget implementation.
- Certain key international best practices has not been introduced yet.
- M&E practices are not effective enough for attaining gender equality.

Recommendations (1/3)

- Strengthening **monitoring and evaluation of projects** is crucial- in line with the broad objectives and benchmark of women empowerment.
- Implementation status of the programs should be monitored on a regular basis.
- Projects directly targeting the **SDGs** (e.g. 5,8,3,4) needs to be prioritized while allocating development budget.
- **Key plans/policies of the government** e.g. five year plan, CEDAW, National Women Policy, NAP ECM, NSSS etc. should be consulted in the GB.
- MoF should have a **cell** for the preparation as well as monitoring of gender budgeting- gender experts, researchers, practitioners should be well-represented in the cell.

Recommendations (2/3)

- Gender assessment should consider corresponding socio-cultural environment of the project implementation site and necessary **impact analysis** should be done.
- Efforts should be taken towards reducing gender gap through the **implementation design of development projects**.
- Greater allocation should be made for **gender-specific projects**.
- Greater emphasis is needed towards projects dealing with certain fundamental issues (child marriage, GBV etc).
- **Gender sensitivity analysis** of all development programs should be made mandatory. Necessary adjustments must be made (if required) before approval.

Recommendations (3/3)

- It is important to strengthen **coordination across ministries** to improve institutional capacity.
- Strengthening **capacity of MOWCA** as the lead ministry is important.
- Increased emphasis is needed on gender segregated **data**.
- A careful **review of MTBF** is vital to incorporate greater allocation in gender sensitive projects. Necessary changes should be made in relation to the objectives of women empowerment.
- **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.

Thank You!