

Knowledge-sharing Workshop for Journalists on Gender Equality and Gender Budgeting in Bangladesh

Session 2: Gender Budgeting in Bangladesh

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Outline of the Presentation

1. Context
2. Overview of the Gender Budget
3. Gender Budgeting in Bangladesh
4. Basic Concepts of the Budget
5. Gender Budget for Fiscal Year 2026
6. International Best Practices
7. Critical Issues of the Gender Budget
8. Recommendations



1. Context

1.1 Why Gender Budgeting Matters

Persistent gender inequalities in:

- Workforce participation
- Education & health outcomes
- Mobility & safety
- Social protection coverage
- Access to justice & financial systems

Budgeting is a key instrument for addressing these gaps



2. Overview of the gender budget

2.1 Gender Responsive Budgeting

What it IS

- **A public finance tool** to integrate gender considerations across the entire budget cycle
- **A method to analyse allocations** and assess whether they reduce or reinforce gender inequalities
- **A framework for mainstreaming gender** into planning, budgeting, implementation, and monitoring
- **A mechanism to ensure fair, equitable resource distribution** for women, men, girls, and boys
- **A tool for accountability**—tracking whether public spending benefits women and men equitably

What it is NOT

- **Not a separate budget for women** or a stand-alone “women’s budget”
- **Not limited to MoWCA** or social sector ministries only
- **Not about increasing expenditure everywhere**—it focuses on *better* spending, not *more* spending
- **Not an add-on or supplementary document** created after the budget is drafted
- **Not a funding mechanism for only welfare or safety-net programmes**
- **Not a guarantee of gender equality by itself**—requires complementary institutional and social reforms

2.2 Key Dimensions of Gender Responsive Budgeting

Allocative
efficiency:
resources go where
they are most
needed.

Equity
considerations:
prioritise
disadvantaged
groups.

Mainstreaming
gender analysis
ensures systemic
integration.

2.3 Why is Gender Responsive Budgeting Crucial

Aligns public spending with national gender commitments

Promotes gender-responsive allocation of resources

Strengthens accountability and transparency

Drives institutional change within ministries

Enables systematic generation and use of gender-disaggregated data to inform policy decisions.

Supports allocation of public resources based on identified gender disparities across sectors.

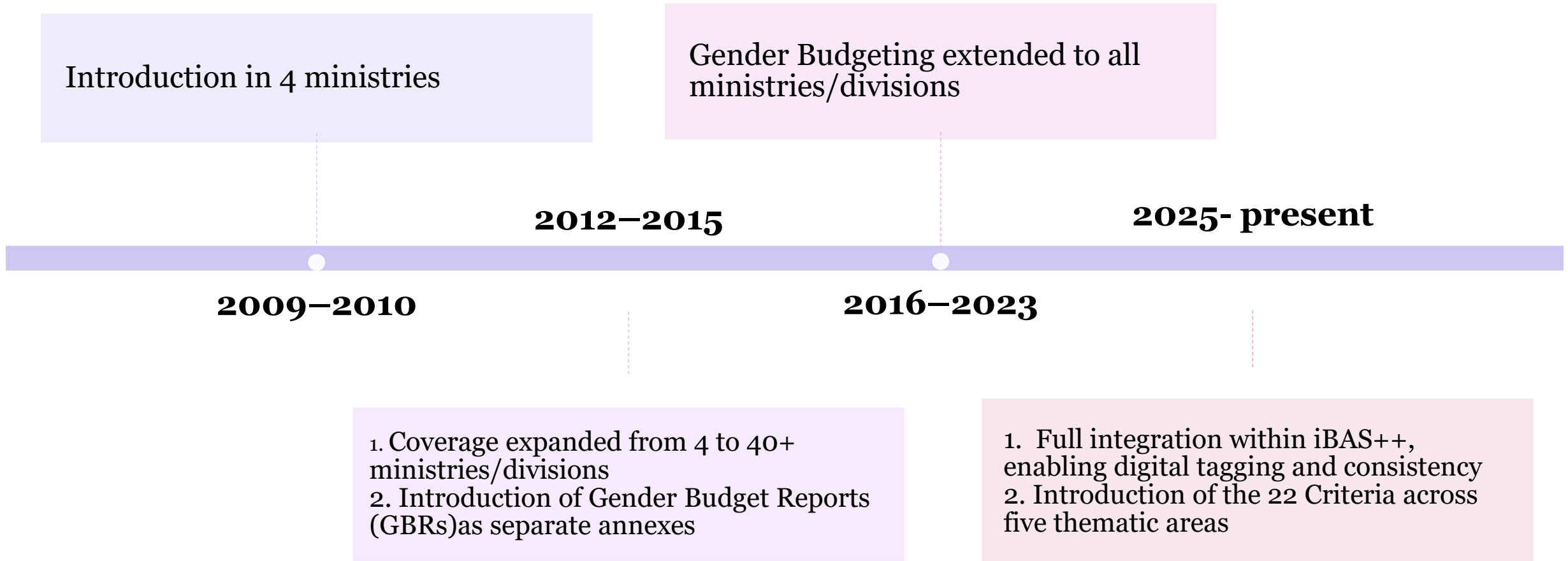
Establishes stronger monitoring and evaluation mechanisms that empower stakeholders and accelerate progress towards gender equality.

Ensures gender-responsive budget analysis moves beyond reviewing approved projects to influencing resource allocation at the planning and formulation stages.



3. Gender Budgeting in Bangladesh

3.1 Evolution of Gender Budgeting in Bangladesh



3.2 Institutional Framework for Gender Budget

Ministry of Finance (Finance Division)

Leads the technical process; includes gender guidelines in the Budget Call Circular and prepares the annual Gender Budget Report.

Ministry of Women and Children Affairs (MoWCA)

Focal ministry advocating gender issues; coordinates cross-sector gender initiatives.

National Council for Women and Child Development & Jatiya Mahila Sangstha Support implementation and advocacy of gender-focused programmes.

Planning Commission

Integrates gender perspectives into development projects and monitors progress.

Parliamentary Committees

Budget Standing Committee and Women's Parliamentary Committee scrutinise allocations from a gender lens.

Legal Mandates

Budget Call Circular-1, National Women Development Policy 2011, and CEDAW obligations anchor gender budgeting in policy and law.

Gender Finance Tracking (GFT) System

Introduced in FY2024–25 to tag all expenditures, formally institutionalising gender budgeting within public financial management.

3.3 How Gender Budgeting Works in Bangladesh

Gender Finance Tracking (GFT) model

The GFT model categorises gender relevance into four key thematic areas:

- (i) Women's empowerment and enhancing social status
- (ii) Economic participation and equality
- (iii) Increasing women's effective access to public services
- (iv) Education, health, and well-being for women development
- (v) Recognising that some government initiatives may not directly address gender issues, an additional thematic category- 'Not Gender Relevant' has been incorporated.

Recurrent, Capital, Gender, and Poverty (RCGP) model

This model focused on three thematic areas:

- Women's empowerment and enhancing their social dignity
- Improving women's productivity and participation in the labour market and income-generating activities
- Widening women's effective access to public services

- Previously, the Bangladesh Government used the Recurrent, Capital, Gender, and Poverty (RCGP) model to identify the gender related allocations within the national budget, developed by the Finance Division, which was not integrated with the Integrated Budget and Accounting System (iBAS++).
- In FY2024-25, the Finance Division introduced the Gender Finance Tracking (GFT) model, which is integrated with iBAS++ and can systematically track gender-responsive financing across all ministries and divisions.

3.4 How Gender Budgeting Works in Bangladesh

- In the GFT model, the relevance of the gender perspective of a project/programme is assessed on a scale ranging from 0 to 100, where 0 denotes no relevance and 100 represents the highest level of relevance.

Category of Relevance	Percentage (%) of allocation will be used on women development		Degree of Relevancy
Not Gender Relevant	0		Projects/programmes that do not have any direct impact on the overall welfare of women.
Somewhat Relevant	1-33		Projects/programmes that have minimal/minimal direct impact on the overall welfare of women
Moderately Relevant	34-66		Projects/programmes that have a direct and moderate impact on the overall welfare of women
Strongly Relevant	67-99		Projects/programmes that have a direct, significant, and sustainable impact on the overall well-being of women
Fully Relevant	100		Projects/programmes that have a full and positive impact on women development.

3.5 How Gender Budgeting Works in Bangladesh

- Gender Relevance Assessment covers both operating and development budgets under GFTM.

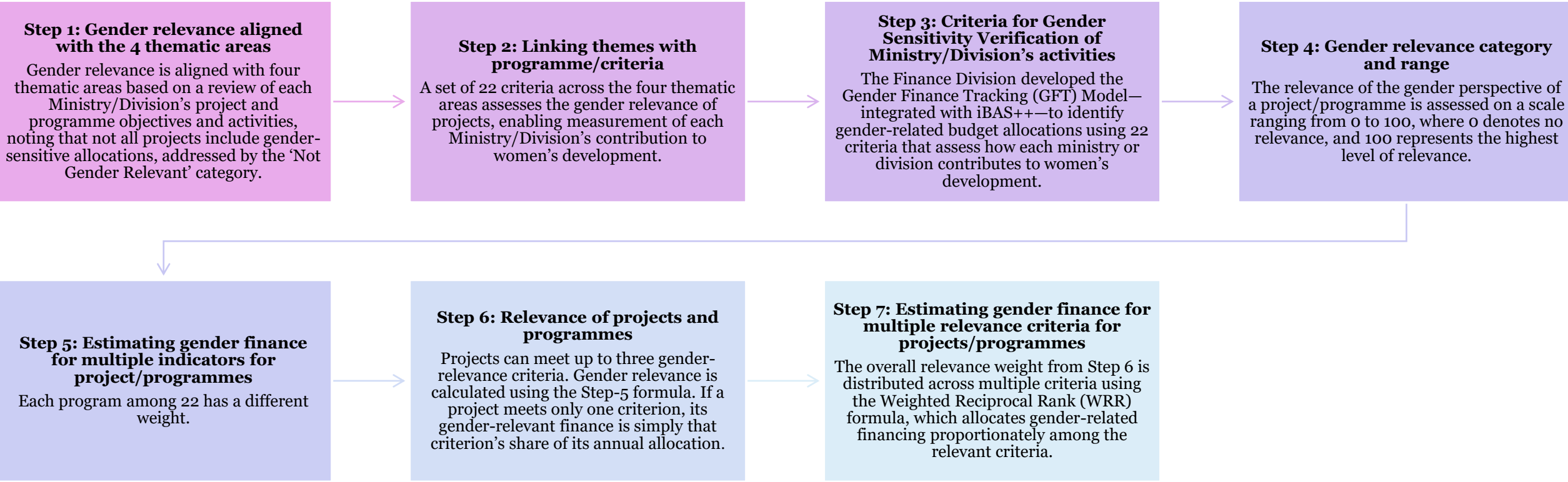
□ Operating Budget:

- Gender relevance assessed across general activities, support activities, special activities, and transfers to local government.
- Assessment considers male–female participation levels and beneficiary distribution.

□ Development Budget:

- Projects may align with multiple gender relevance criteria (up to three).
- Some projects are classified as non-gender finance if appropriate.
- Overall gender relevance calculated using the statistical formula
- If a project meets only one criterion, the gender-relevant portion is calculated as the corresponding percentage of its annual allocation.

3.6 Procedure for Identifying Gender Finance for the Development Budget



3.7 Weights of the 22 different Programmes by Thematic Area

Code	Weightage/Programme	Gender Relevance (%)
01	Women Empowerment and Enhancing Social Status	
0101	Implementation of specific gender policies-strategies or activities related to women empowerment and enhancing social status	100
0102	Empowerment of women through participation in decision making and political structure	60
0103	Women’s participation in national and international forums	50
0104	Increasing social status of women	45
0105	Reduce vulnerabilities, poverty and risks of women by social safety-net	35
0106	Capacity building of women in climate change mitigation and adaptation	30
02	Economic Participation and Equality	
0201	Implementation of specific gender policies-strategies or activities related to women’s participation in production, labour market and income generating activities	100
0202	Ensure decent work environment and safety	60
0203	Women’s participation in labour market and income generating activities	45
0204	Increasing women entrepreneurship	60
0205	Construction of infrastructure in remote areas for women	30
03	Increasing Women's Effective Access to Public Services	
0301	Implementation of specific gender policies-strategies or activities aimed at increasing women's effective access to public services	100
0302	Access to public properties and services	35
0303	Ensure safety and movement of women	45
0304	Access to law and justice for women	40
0305	Ensure cyber security and reduce violence and oppression against women	33
04	Education, Health and Wellbeing for Women Development	
0401	Implementation of specific gender policies-strategies on education, health and wellbeing-related activities for women development	100
0402	Women education and skill development	60
0403	Training on frontier technology and its uses for women	55
0404	Women access to reproductive, other health services and improved nutrition	45
0405	Participation of women in research and innovation activities	35
05	Not Gender Relevant	16
0501	Not Gender Relevant	0



4. Basic Concepts of the Budget

4.1 Basic Concepts of the Budget

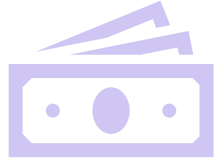
Operating Expenditure

- Operating expenditures refer to the **funds used to keep services operational**
- This encompasses salaries of public officials, goods needed to provide services (such as medicines and school books) and other services.
- Operating expenditure is **also referred to as non-development expenditure, recurrent expenditure, or revenue expenditure**

Development Expenditure

- Development expenditures **mainly include the financing of public investment projects**, which encompass the construction of public infrastructure, such as roads, bridges, electricity grids, and telecommunications.
- Examples are building maternity wards and community clinics, constructing government day-care centres, etc.

4.2 Basic Concepts of the Budget



Proposed Budget

- This is the plan that the government presents at the start of the Fiscal Year
- The proposed budget reflects policy priorities — what the government intends to do
- In the budget documents, we get the proposed budget for the upcoming fiscal year, as well as that of the previous three years



Revised Budget

- Partway through the fiscal year, the government may adjust (increase or decrease) the original estimates.
- In the budget documents, we get the revised budget for the **previous fiscal year** and the two years preceding it.



Actual Expenditure

- This is the actual amount the government spends by the end of the fiscal year.
- Actual expenditure reveals how much was actually delivered — showing the gap between plan and reality, which is important for transparency, accountability, evaluating performance, and learning for future budgets.
- In the budget documents, we get the actual expenditure figure from **two fiscal years beforehand**, and the year immediately preceding it

4.3 Who Provides Budget Data?



A number of government agencies provides data comprising three domains of the national budget: **revenue earnings**, **public expenditure** and **budget deficit financing**



Finance Division (FD) of the Ministry of Finance (MoF) is the **primary source** of all budget data



Other agencies such as **National Board of Revenue (NBR)**, **Planning Commission** also provide some budget related data

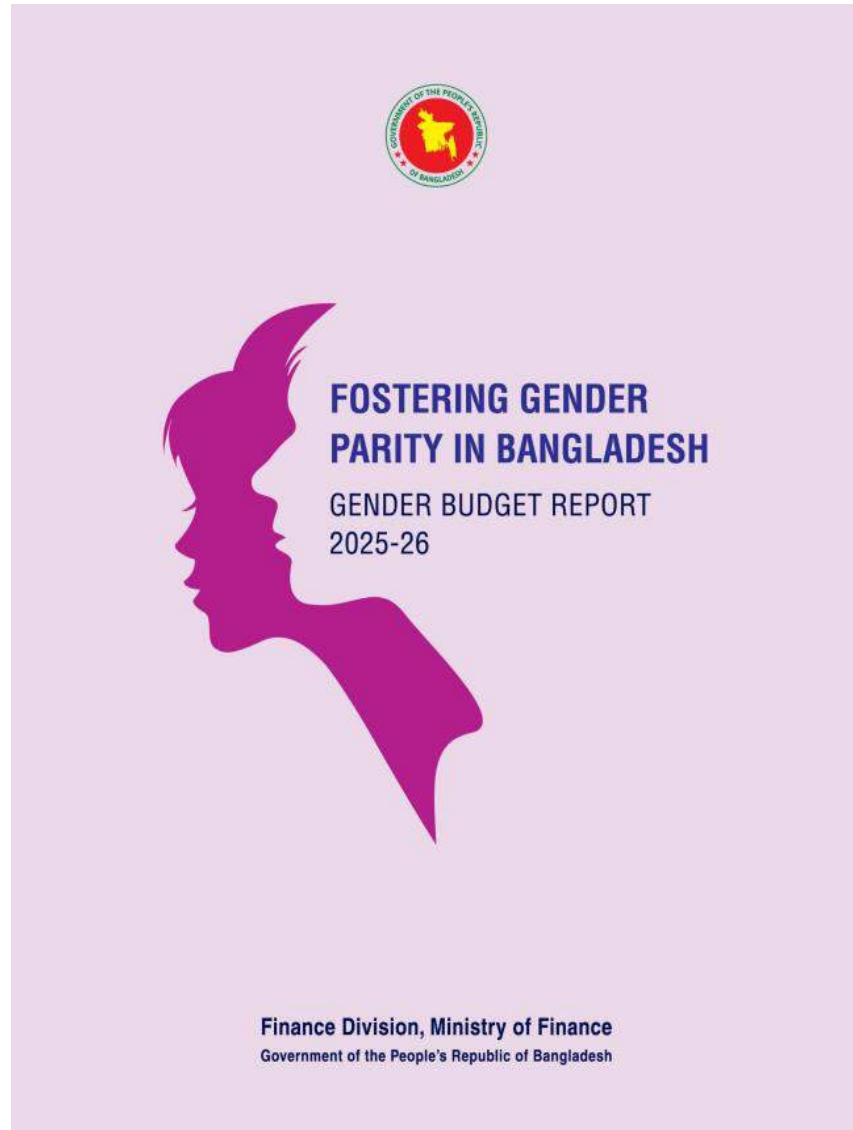
4.4 Where to Find Budget Documents?

The latest budget documents can be found at the Finance Division website (<https://mof.gov.bd/>)

- These are hosted under the ‘Budget Docs’ menu on the home page.
- The gender budget is a separate document

About us	Budget Docs	Budget Data	Affiliated Officer/Institutions	Contact & C
Budget Documents (2025-26)	Archive	SOE Budget (2025-26)	Budget Imp. & Planning	
Budget Speech	Budget in Brief	SOE Budget Summary	BIP	
Budget in Brief	Annual Financial Statement	SOE Budget	BIP Form	
Annual Financial Statement	All Statements	Budget Execution	Budget Imp. Reports	
Supplementary Financial Statement	MTMPS	Quarterly Budget Execution	ADP Utilization	
Consolidated Fund Receipt (detail)	Information Regarding Poverty & Gender	Annual Budget Execution	Division Wise Expenditure	
Development Budget (detail)	Report of the Committee on Reforms in Budgeting and Expenditure Control (CORBEC)		Budget Implementation	
Combined Demand for Grants	Reforms in Budgeting and Expenditure Control	Budget Preparation (25-26)		
Public Accounts	Child Budget	Revised Budget		
MTMPS	Debt Service Liability (DSL) Accounts and Guidelines (upto FY 2008-2009)	Budget Circular-1		
Information Regarding Climate	District Budget	MBF Template		
Gender Budget Report 2025-26		Gender Budget Template		
MTBF		Child Budget Template		
Social Security Budget Report 2025-26		Budget Circular-2		
Social Security Programmes 2025-26				
Information Regarding Poverty Reducing Expenditure				
Expenditure Statement of Cash-Based Social Security Programs 2024-25				

4.5 Contents of Gender Budget Report



1. Overview and Context

- Preface, foreword, and executive summary highlighting the purpose and significance of gender budgeting in Bangladesh.
- Sets the stage for understanding government priorities for gender equality in fiscal policy.

2. Objectives of Gender Budgeting

- Background on why gender budgeting is critical for reducing gender gaps and promoting women's empowerment.
- Identifies key areas where gender-responsive spending is needed.

3. Methodology

- Explains how budget allocations are classified as **gender-relevant**.
- Provides guidance on which expenditures are tagged under the Gender Finance Tracking system.

4. Gender Gap Analysis

- Evidence on existing gender disparities in education, health, economic participation, and social services.
- Justifies the need for targeted allocations to address gender gaps.

4.6 Gender Relevant Allocation Budget Data

- In the gender budget report, figures for the total operating budget, total development budget, total budget and total GDP are given.
 - Underneath, the figures for the gender relevant allocations of that category are given.
 - Figures for gender relevant allocation as a % of the total budget and as a % of the total GDP are also given.

Table 4.1: Trend of Gender Relevant Allocation and Expenditure

(Taka in Crore)

Budget Description	Annual Budget/Expenditure								
	2025-26	2024-25		2023-24			2022-23		
	Budget	Budget	Revised	Budget	Revised	Actual	Budget	Revised	Actual
Operating Budget	544390.1	515546.6	512401.3	484202.7	454410.9	401134.2	418447.2	418900.5	368539.9
Gender Relevant Allocation	170985.9	165094.1	161298.4	157516.3	144091.7	123477.2	131344.5	132734.0	117125.8
As % of Operating Budget	31.4	32.0	31.5	32.5	31.7	30.8	31.4	31.7	31.8
Development Budget	245608.6	281453.3	231598.6	277582.5	260006.9	208250.5	259616.9	241607.0	205166.0
Gender Relevant Allocation	89780.7	106770.8	86703.7	102182.8	94192.1	75766.0	97424.1	88811.2	74039.3
As % of Development Budget	36.6	37.9	37.4	36.8	36.2	36.4	37.5	36.8	36.1
Total Budget	789998.7	796999.9	743999.9	761785.2	714417.8	609384.7	678064.2	660507.5	573706.0
Gender Relevant Allocation	260766.6	271864.9	248002.2	259699.0	238283.8	199243.2	228768.6	221545.2	191165.1
As % of Total Budget	33	34.1	33.3	34.1	33.4	32.7	33.7	33.5	33.3
Total GDP (Current price)	6244578.0	5597414.0	5645238.0	5006782.0	5048027.0	5048027.0	4449959.0	4439273.0	4439273.0
As % of Total GDP	4.2	4.9	4.4	5.2	4.7	4.0	5.1	5.0	4.3

Source: GFT Model, Finance Division

Source: Pursuing Gender Parity in Bangladesh: Gender Budget Report 2025-26

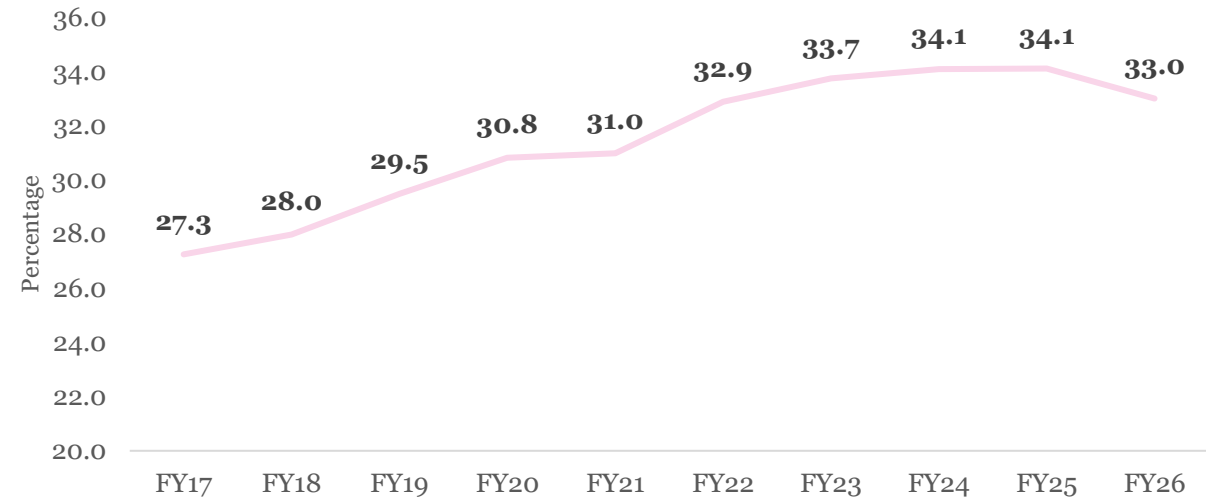


5. Gender Budget for Fiscal Year 2026

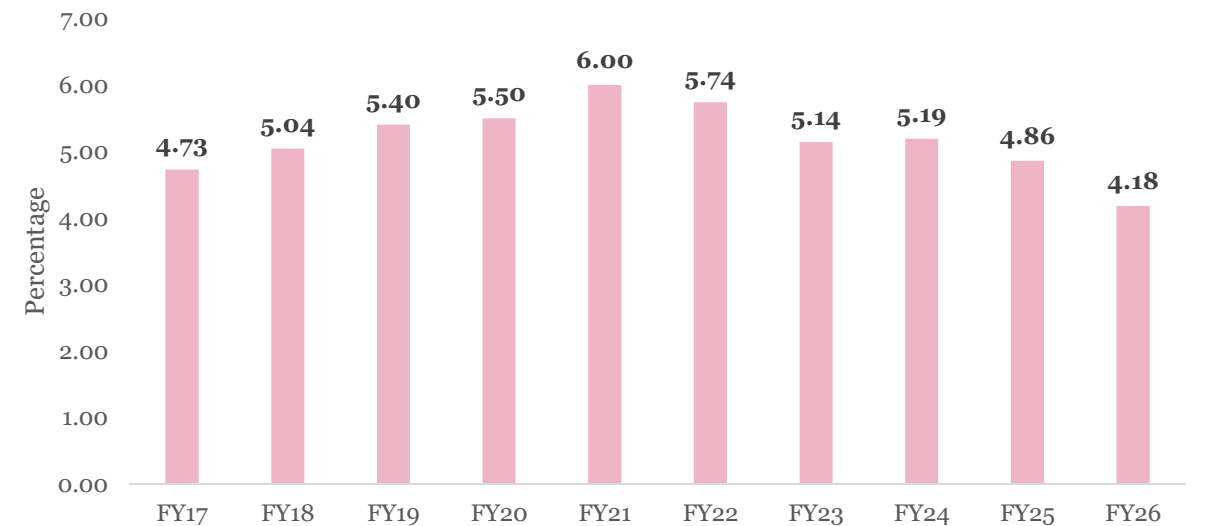
5.1 Gender Budget FY26

- The gender relevant allocation has **decreased by 4%** in FY26 compared to the proposed allocation in FY25.
 - The allocation in FY26 is BDT 260,766.6 crore, whereas the allocation in FY25 was BDT 271,864.9 crore.
- Gender relevant allocation as a percentage of the total budget **has slightly decreased** from 34.11% in FY25 to 33.01% in FY26.
- As a percentage of GDP, gender relevant allocation **decreased** from **4.86%** in FY25 to **4.18%** in FY26.

Gender relevant allocation as a % of the total budget



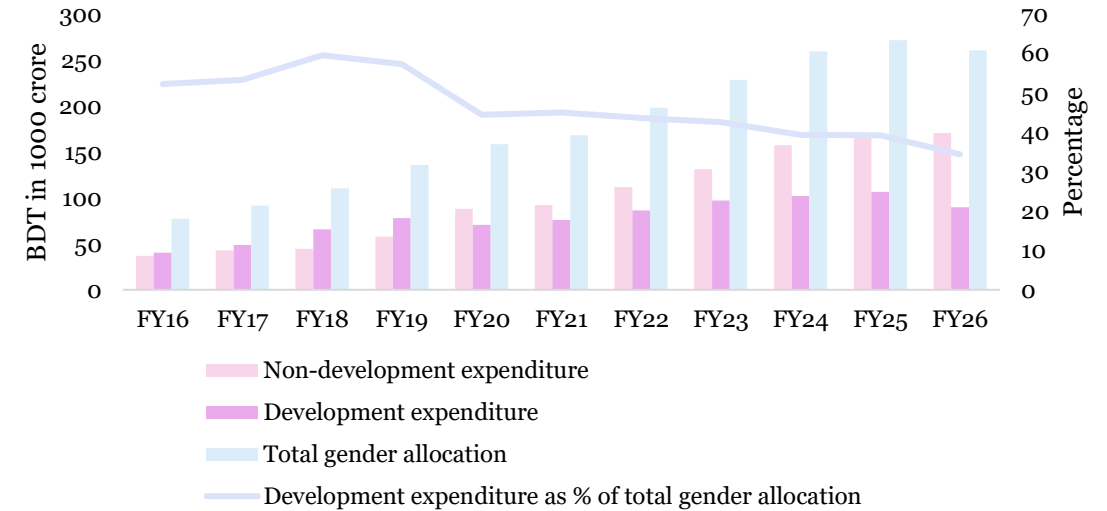
Gender relevant allocation as a % of GDP



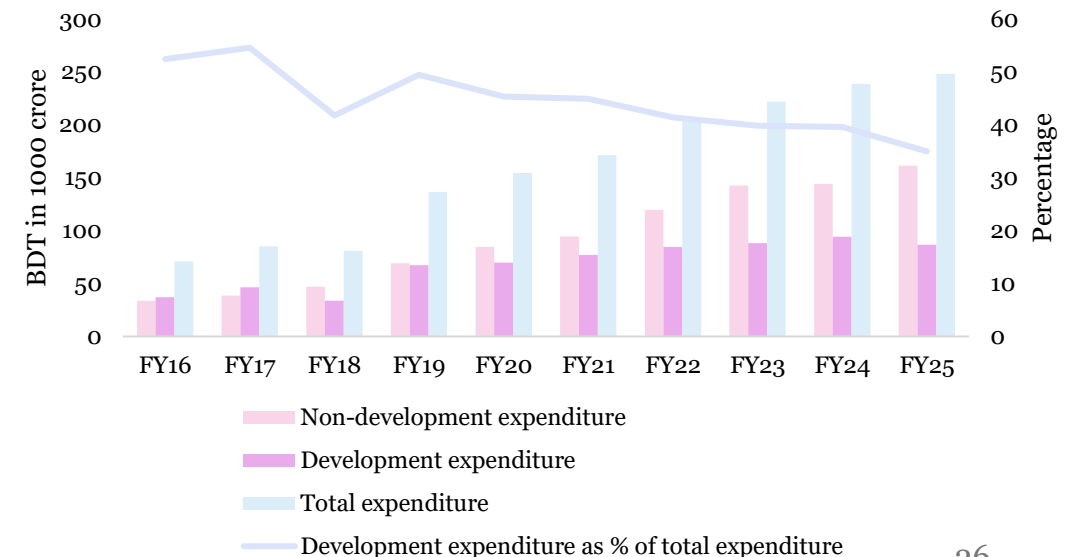
5.1 Gender Budget FY26

- Until FY26, the gender budget allocation had been consistently increasing.
- The revised gender budget allocation in RBFY25 was BDT 248,002.2 crore, whereas the proposed budget FY25 was BDT 271,864.9 crore.
 - This is an **8.78% decrease**.
- The **revised budget increased** by 13.5% from RBFY22 to RBFY23, but only **by 4.15%** from RBFY24 to **RBFY25**.
- Development expenditure has consistently received less priority.
 - **Development expenditure** as a percentage of total expenditure decreased from 40% in RBFY23 to **35% in RBFY25**.

Gender Relevant Budget Allocation



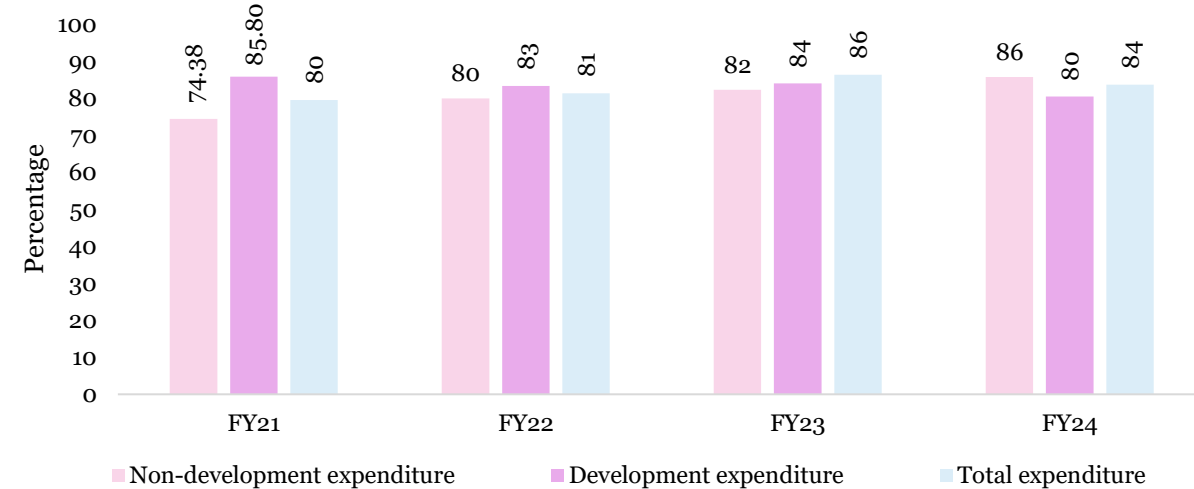
Revised Gender Relevant Budget Allocation



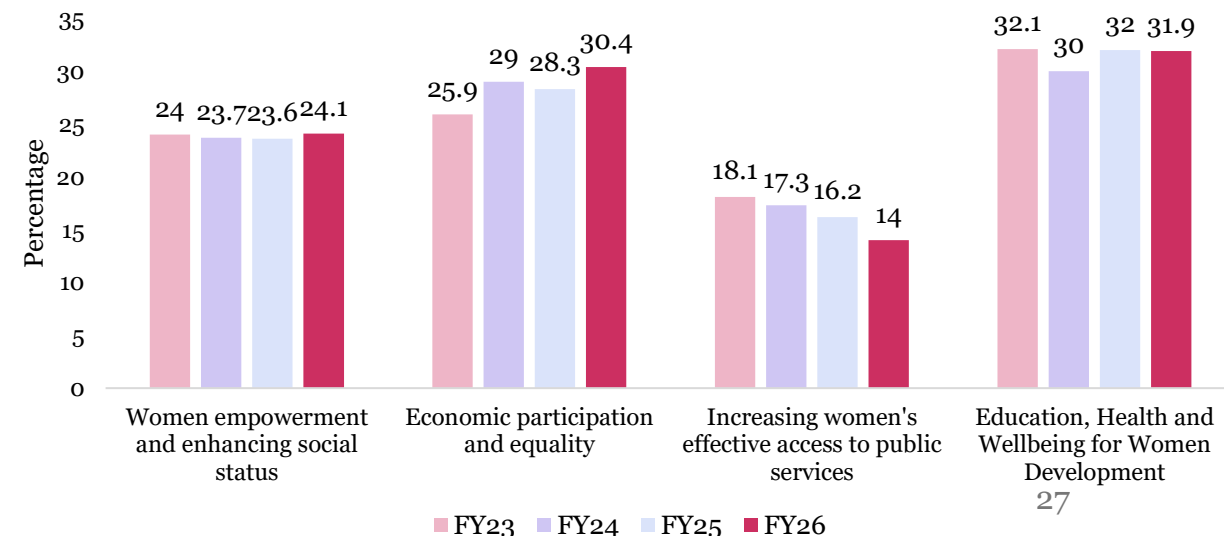
5.1 Gender Budget FY26

- **84%** of the total gender budget **was utilised** in FY24, which is **lower** than that of FY23 (86%).
 - Of this, non-development budget utilisation was 86% and development budget utilisation was 80%.
 - The **development budget utilisation has decreased over the years**, from 83.8% in FY21 to 80% in FY24.
- When considering theme-wise allocations, from FY23 to FY26, focus shifted towards economic participation (25.9% to 30.4%) and education, health & wellbeing (32.1% to 31.9%), while access to public services declined (18.1% to 14%).

Utilisation of Gender Relevant Allocations



Gender Relevant Allocation by Thematic Area



5.1 Gender Budget FY26

- 16 ministries and divisions have a detailed reporting on gender relevant allocations and programmes, mentioning allocations of the operating budget, development budget, and priority spending of that division/ ministry in Women's Advancement.
 - However, the reporting on the Ministry of Disaster Management and Relief is missing.
- Gender relevant allocations of all ministries and divisions are provided in the annexe of the gender budget report; however, it does not disaggregate between the operating budget and the development budget

Ministry/Division	Allocation in FY26 (% of total budget)
Ministry of Women and Children Affairs	94.9
Ministry of Primary and Mass Education	61.5
Medical Education and Family Welfare Division	50.2
Secondary and Higher Education Division	47.2
Ministry of Youth and Sports	42.6
Ministry of Social Welfare	42.5
Technical and Madrasah Education Division	42
Health Services Division	40.6
Local Government Division	39.9
Ministry of Agriculture	39.9
Ministry of Disaster Management and Relief	39.5
Ministry of Industries	39.5
Information and Communication Technology Division	36.9
Ministry of Labour and Employment	36.3
Ministry of Fisheries and Livestock	36
Rural Development and Cooperative Division	35.6
Ministry of Expatriates' Welfare and Overseas Employment	35.5

5.2 Priority Areas Outlined in the Gender Budget FY26

1. Ministry of Women and Children Affairs (MoWCA)

- GBV prevention & response (shelters, legal support, 109 helpline)
- Child protection & anti-child marriage programmes
- Women's economic empowerment (training, entrepreneurship)
- Nutrition support for women & children

2. Ministry of Primary and Mass Education (MoPME)

- Girls' enrolment, retention & reintegration
- Gender-responsive school environment (WASH, safety)
- 60% women teacher recruitment & gender-sensitive training
- School meals & SLIP support for girls
- Inclusion of girls with disabilities

3. Medical Education & Family Welfare Division (MEFWD)

- Maternal, newborn, reproductive & adolescent health
- Expanded family planning & community outreach
- Skilled birth attendants & midwifery strengthening
- Nutrition for pregnant/lactating women
- Gender-responsive medical education infrastructure

5.2 Priority Areas Outlined in the Gender Budget FY26

4. Secondary & Higher Education Division (SHED)

- Girls' access & retention in secondary/tertiary education
- Gender-sensitive curricula & stereotype removal
- Stipends for marginalised girls
- Safe, accessible school facilities
- Women's leadership in education institutions

5. Ministry of Youth and Sports (MoYS)

- Women-focused youth leadership & skills programmes
- Women's participation in sports with safe facilities
- ICT & entrepreneurship training for young women
- Female participation in youth clubs/community programmes
- Support for rural young women's access to training

6. Ministry of Social Welfare (MoSW)

- Allowances for widows, single mothers & vulnerable women
- Disability allowances & rehabilitation for women/girls
- Elderly support focusing on older women
- Shelter & rehabilitation for distressed/trafficked women
- Skills training for marginalised women & labour market inclusion
- Community-level outreach for vulnerable girls & women

5.3 Gender Relevant Programmes in the SSNP Budget

Significant Cuts

46.8%↓: Enhancing Adaptive Capacity for Coastal Communities, Especially Women

41.85%↓: Gender-Responsive Enterprise & TVET (ProGRESS)

28.55%↓: Maternal & Neonatal Child Health (MNCH)

25.15%↓: Promotion of Women Entrepreneurship at Grassroots level

Increased Allocations

59.33%↑: Implementing Support for Mother & Child Benefit Programme

23.51%↑: Allowance for Widow and Deserted Women

13.96%↑: Mother & Child Benefit Programme (MCBP)

Discontinued Programmes include:

Tottho Apa (Women’s ICT Empowerment)

Her Power Project (Women in ICT)

Recommendation:

Reinstate ICT-related programmes with updated beneficiary lists and a nationwide ICT skills needs assessment.

Name of Programme	FY25	FY26	% Change
Allowance for Widow and Deserted Women	1844.32	2277.83	23.51
Rural Mother Centre (RMC) Programme: Revolving small loan	25	25	0.00
Mother and Child Benefit Programme (MCBP)	1622.75	1849.24	13.96
Vulnerable Women Benefit Programme (VWB)	2195.46	2334.13	6.32
Distressed Women and Children Welfare Fund	5*	5	0.00
Promotion of Women Entrepreneurs for Economic Empowerment in Grass root Level	96	71.86	-25.15
Enhancing Adaptive Capacities of Coastal Communities, especially Women, to Cope with Climate Change Induced Salinity	61.2	32.56	-46.80
Supporting Implementation of Mother and Child Benefit Programme	25.23	40.2	59.33
Promoting Gender Responsive Enterprise Development and TVET Systems (ProGRESS)	55	31.98	-41.85
Special Assistance Fund for Women Development	25	25	0.00
Maternal and Neonatal Child Health (MNCH) and Health System Improvement Project	612.88	437.9	-28.55
Leaving No One Behind: Improving Skills and Economic Opportunities for the Women & Youth in Cox's Bazar, Bangladesh	45.87	48.22	5.12
Integrated Rural Employment Support Project for the Poor Women (IRESPPW)	100	105.931	5.90

Source: Social Security Budget Report 2025-26

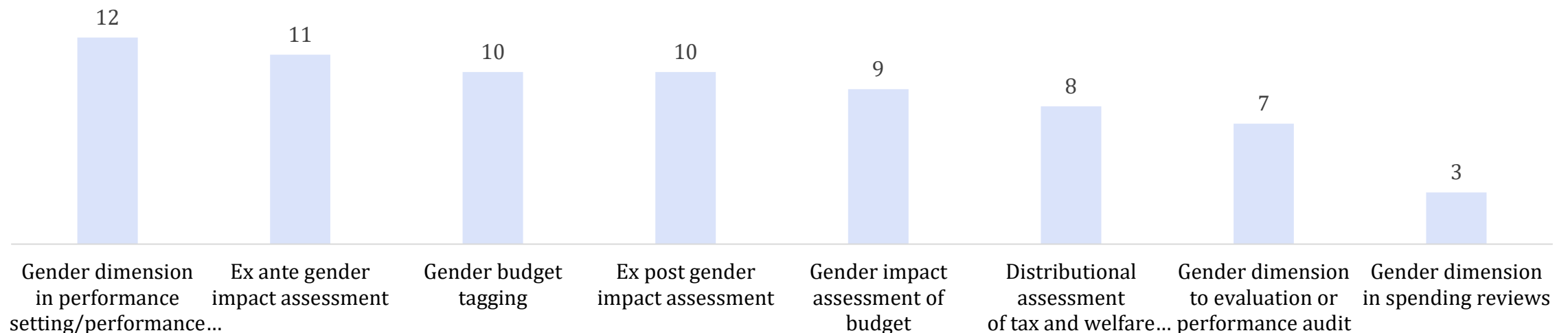


6. International Best Practices

6.1 International Best Practices for Gender Budgeting

- Among 38 OECD countries, 23 countries use various methods or tools for gender budgeting, of which 13 countries use Gender Impact Assessment (ex-ante or ex post), and 12 countries use gender dimension in the performance setting method.
- Many countries use more than one method for gender budgeting at different stages of budgeting, such as planning, approval, and implementation.

Form of gender budgeting used by OECD countries (%)



6.2 Use of Gender Budgeting Tools and Methods across the Budget Cycle, 2022 (OECD, 2023)

Country	Planning and approval			Approval		Implementation and reprioritisation	
	Gender dimension in Performance setting/ performance budgeting	Ex ante gender impact assessment of budget measures	Gender budget tagging	Gender impact assessment of budget	Distributional assessment of tax and welfare measures by gender/gender-related budget incidence analysis	Ex post gender impact assessment of budget measures	Gender dimension in spending reviews
Austria	✓	✓			✓	✓	
Belgium			✓				
Canada	✓	✓	✓	✓	✓	✓	
Chile	✓	✓	✓			✓	
Colombia			✓				
France	✓		✓	✓		✓	
Germany		✓				✓	✓
Ireland	✓	✓		✓	✓	✓	✓
Iceland	✓	✓		✓	✓	✓	✓
Israel				✓	✓		
Italy			✓		✓		
Japan			✓				
South Korea	✓		✓			✓	
Lithuania	✓						
Mexico	✓		✓	✓			
Norway	✓	✓			✓	✓	
New Zealand		✓		✓			
Portugal	✓	✓					
Spain		✓	✓	✓			
Sweden		✓			✓	✓	
Türkiye	✓						34
Total	12	11	9	8	8	10	3

6.3 Gender Budgeting Best Practices

- Gender Impact Assessment (GIA) is one of the most widely used methodologies for gender budgeting (Gender Budget Watchdog Network, 2024)
- The European Commission defines gender impact assessment in its guide from 1998 as follows: “Gender impact assessment is the process of comparing and assessing, according to gender relevant criteria, the current situation and trend with the expected development resulting from the introduction of the proposed policy.”
- Gender impact assessments go a step further by asking what impact an activity, project, law or other policy will have (ex-ante) or does have (ex-post).

6.3 Gender Budgeting Best Practices

Sweden

- All ministries must include a gender-equality impact assessment in their budget proposals, ensuring that gender considerations inform policy design and resource allocation.

Spain

- 2007 Organic Law on Effective Equality requires the government to publish a Gender Budgeting Report alongside the annual State Budget; this obligation was reinforced in 2020 by incorporating it into the General Budget Law.
- The report's methodology links each budget programme to objectives in the Strategic Plan for Equal Opportunities; in 2020, it was updated to analyse budgets across three dimensions (Reality, Representation, and Resources–Results) for a sustainable analytical framework.
- The Gender Budgeting Report is accompanied by an interactive online tool with data visualisations, improving transparency by helping citizens understand how public resources are allocated and their gender equality impacts.

The Philippines

- Legislated Gender and Development (GAD) Budget Policy (Magna Carta of Women) requiring agencies to allocate at least five per cent for gender issues and prepare annual GAD plan, budget and report.
- Central technical and oversight role played by the Philippine Commission on Women (PCW), Department of Budget & Management, NEDA and Commission on Audit.
- Institutionalised gender audits, capacity building, and sub-national support (LGUs) with the use of sex-disaggregated data in local planning.

6.3 Gender Budgeting Best Practices

India

- Gender Budget (GB) Statement integrated into the Union Budget
- Established Gender Budget Cells across ministries and nodal centres at state and national levels.
- Strategic framework: Capacity building, sex-disaggregated databases, gender budget charter and annual reporting.
- Strengths: Institutionalisation, ministry-level GB Cells, transparency and active civil society engagement.

Indonesia

- Early policy direction via Presidential Decree (2000) on gender mainstreaming; GRB aligned with performance-based budget reforms.
- Cross-sector coordination through the Ministry of Women's Empowerment (MoWE), Ministry of Finance and Bappenas (Ministry of National Development Planning); adoption of a Gender Budget Statement and the Gender Analyses Pathway (GAP).
- Broad institutional rollout (many ministries, provinces and districts) and public availability of key budget documents; emphasis on training and multi-sector planning.

6.4 What Bangladesh Can Learn?

1. Moving Beyond Gender Finance Tracking (GFT) → Gender Impact Assessment (GIA)

- Bangladesh currently uses the **GFT model**, which tracks allocations but cannot reprioritise or adjust budgets.
- Many developed countries (Austria, Canada, Chile, Germany, Ireland, Iceland, Israel, Mexico, Norway, New Zealand, Portugal, South Korea, Spain, Sweden) use **GIA**, an **evidence-driven, mainstreamed approach**.
- **GIA benefits:** Enables both ex-ante and ex-post assessment, supports budget reprioritisation based on research and evaluation, and links allocations to measurable gender outcomes.

2. Sex-Disaggregated Databases

- Countries like India, Australia, Austria, Canada, Chile, Colombia, Germany, Spain, Finland, France, Ireland, Italy, South Korea, Mexico, Norway, Sweden, Türkiye, and the Philippines maintain **sex-disaggregated datasets**.
- Such databases help **track, analyse, and evaluate gender-responsive allocations** effectively.
- Bangladesh can improve monitoring and evidence-based decision-making by developing a **comprehensive sex-disaggregated data system**.

3. Training and Capacity Building

- Global best practices emphasise **training for policymakers and budget officers** to enhance gender budgeting capacities.
- Examples include India, the Philippines, Indonesia, Austria, Belgium, Canada, Colombia, Spain, France, Ireland, Iceland, Italy, South Korea, Lithuania, Mexico, Norway, New Zealand, Portugal, Sweden, and Türkiye.
- Bangladesh should **invest in capacity building** to ensure proper understanding, implementation, and impact evaluation of gender budgets.



7. Critical Issues of Bangladesh's Gender Budget

7.1 Critical Issues of Bangladesh's Gender Budget

1. Methodological Limitations

- Bangladesh uses **Gender Finance Tracking (GFT)** rather than **Gender Impact Assessment (GIA)**.
 - GFT tracks allocations but **cannot reprioritise or adjust budgets** based on outcomes.
 - Limited use of evidence-based evaluation reduces effectiveness in addressing gender gaps.

2. Aggregate-Level Reporting

- Gender budget reports focus on **overall “gender-relevant allocations”**, lacking **granular analysis of impact**.
- Little information on how allocations translate into **real improvements in women's and girls' lives**.

3. Weak Institutionalisation

- No evidence of **dedicated Gender Budget Cells** across ministries.
- Lack of in-house gender specialists in departments limits policy guidance, monitoring, and follow-up.

4. Data Constraints

- Absence of a **comprehensive sex-disaggregated database** limits tracking, evaluation, and evidence-based decision-making.

5. Capacity Gaps

- Limited training for budget officers and policymakers in **gender analysis and gender-responsive budgeting**.
- Reduces understanding of gender dynamics and how to incorporate them into planning and implementation.

6. Limited Policy Influence

- Gender budgeting has **low influence on actual budget decisions**; allocations are tracked but rarely reprioritised.
- Ex-ante and ex-post assessments for improving allocations are not systematically conducted.

7. Coordination and Oversight Challenges

- **Lack of strong monitoring and accountability mechanisms** to ensure gender allocations achieve intended outcomes.
- Minimal integration with broader **public financial management reforms**.



8. Key Recommendations

8.1 Key Recommendations

1. Enhance Transparency and Accountability

- Publish ministry-specific targets, performance indicators, and spending reports for all 62 ministries and divisions.
- Institutionalise **Gender Finance Tracking (GFT)** and introduce **periodic independent audits** with civil society and gender experts.

2. Establish and Empower Gender Budget Cells

- Functional units in all ministries to guide **gender-responsive planning, implementation, and reporting**.
- Coordinate inter-ministerial efforts to avoid duplication and ensure consistency in gender-focused programmes.

3. Protect Gender Priorities During Budget Revisions

- Ringfence critical allocations in sectors like **health, skills, and climate resilience** to prevent mid-year cuts.

4. Conduct Comprehensive Gender-Disaggregated Assessments

- Extend gender-disaggregated outcome reporting from 16 to all 62 ministries and divisions.
- Use these assessments to strengthen planning and accountability.

5. Utilise Gender Impact Analysis Tools

- Employ **public expenditure incidence, tax incidence, and time-use analyses** to evaluate effects on women's access to services and economic opportunities.
- Guide **evidence-based resource allocation**.

6. Target Vulnerable and Marginalised Groups

- Allocate specific resources for:
 - Women in the informal sector (96% of female workforce) for training, credit, and social protection.
 - Indigenous women and girls to address education, healthcare, and livelihood gaps.

8.1 Key Recommendations

7. Reform Fiscal Policies for Menstrual Health

- Exempt all raw materials for sanitary products from taxation, ensuring **affordable menstrual hygiene for all women**.

8. Increase Development-Focused Gender Allocations

- Prioritise investments in **education, health, skills, ICT, and public services** for women's advancement.

9. Strengthen Social Protection and Care Economy

- Expand **childcare services, community-based care models, and cash transfers** to reduce unpaid care burdens.

10. Improve Gender Data and Beneficiary Tracking

- Establish **comprehensive sex-disaggregated databases** across all ministries for better planning, monitoring, and evaluation.

11. Ensure Funding for Violence Prevention and Survivor Support

- Allocate sufficient resources for **prevention, response services, and survivor support**, with strong inter-ministerial coordination.

12. Integrate Climate Resilience and Gender

- Allocate resources for **gender-responsive climate adaptation**, early warning systems, resilient livelihoods, and disaster preparedness targeting women in vulnerable regions.
- Although there is a “gender budget” in principle, the translation into climate-resilience and adaptation projects remains weak: many projects funded under climate-related funds still treat “women as beneficiaries” rather than embedding gender-responsive resource allocation from the start.

13. Build Capacity and Knowledge

- Conduct **training and workshops** for policymakers and budget officers on gender analysis and gender-responsive budgeting.
- Strengthen institutional expertise for **evidence-based decision-making**.

14. Foster Multi-Stakeholder Collaboration

- Involve **civil society, NGOs, and academia** in budget design, monitoring, and evaluation to improve **effectiveness and inclusivity**.

THANK YOU



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