



Gender Responsive Budgeting in Bangladesh: Reflections



What GRB is **NOT** about

- Not a separate budget for women;
- Not about spending the same on women and men;
- Not just about assessing programmes targeted specifically at women and girls.

What GRB **IS** about

- GRB initiatives are diverse efforts aimed at making the government's planning, budgeting, and auditing contribute to gender equality;
- It analyses the differential impact of policies and budgets on women and men, as well as on other axes of discrimination.



GOALS OF GENDER-RESPONSIVE BUDGETING



PEFA GRPFM FRAMEWORK

| Indicators | Dimensions |
|---|---|
| 1. Gender impact analysis of budget policy proposals | 1.1. Gender impact analysis of expenditure policy proposals 1.2. Gender impact analysis of revenue policy proposals |
| 2. Gender-responsive public investment management | 2.1. Gender-responsive public investment management |
| 3. Gender-responsive budget circular | 3.1. Gender-responsive budget circular |
| 4. Gender-responsive budget proposal documentation | 4.1. Gender-responsive budget proposal documentation |
| 5. Sex-disaggregated performance information for service delivery | 5.1. Sex-disaggregated performance plans for service delivery 5.2. Sex-disaggregated performance achieved for service delivery |
| 6. Tracking budget expenditure for gender equality | 6.1. Tracking budget expenditure for gender equality |
| 7. Gender-responsive reporting | 7.1. Gender-responsive reporting |
| 8. Evaluation of the gender impact of service delivery | 8.1. Evaluation of the gender impact of service delivery |
| 9. Legislative scrutiny of the gender impacts of the budget | 9.1. Gender-responsive legislative scrutiny of budgets 9.2. Gender-responsive legislative scrutiny of audit reports |

A BRIEF HISTORY OF GRB IN BANGLADESH

Endorsement of the Medium-Term Budgetary Framework

2005-06

1. Gender considerations were formally introduced into the budget process as part of the adoption of the Medium-Term Budgetary Framework (MTBF) in four Ministries to 44 ministries in FY2024.
2. Through its integration with the MTBF, GRB in Bangladesh is well-embedded into the budget process and fully owned by the government.

Introduction of the Gender Budget Report (GBR)

2009-10

1. Provides a summary of each Ministry/division's activities to promote women's development, evaluates Ministries/divisions' key performance indicators related to women's advancement, and analyzes trends in gender-related budget allocations over time.
2. Presently, 44 ministries undertake GRB.

Recurrent Capital Gender and Poverty (RCGP) Database

2003

1. In 2003, the MoF developed the Recurrent Capital Gender and Poverty (RCGP) database.
2. Focused on how to generate gender disaggregated data in a meaningful way to further break down gender allocations into recurrent vs. development spending.
3. Gender-related budget allocations increased from 24.7% of the total budget in FY10 to 34.4% in the latest FY24 budget.

The Gender Finance Tracking (GFT) Model

2024-25

1. The RCGP to track gender allocation was not integrated with the iBAS++ system
2. The FD introduced a separate gender finance module, fully integrating into the iBAS++ system
3. The Gender Finance Tracking Model aligns gender relevance with 5 thematic areas: Women Empowerment and Enhancing Social Status; Economic Participation and Equality; Increasing Women's Effective Access to Public Services; Education, Health and Wellbeing for Women Development; and Not Gender Relevant



| BRIEF SECTORAL REVIEW: HEALTH AND POWER

Good practices:

1. Health Services Division:

- 14,878 community clinics- 80% of the beneficiaries are women and children
- Considering the importance of the nursing profession, the grade of nurses has been upgraded by one step to 2nd class.
- Health Sector Response to Gender Based Violence Protocol

2. Power Division:

- Provision to employ the required number of women workers during project implementation or creation/retention of posts
- Ensuring quality service delivery to women interested in receiving services

HEALTH SERVICES DIVISION

(Taka in Crore)

| Budget Description | 2024-25 | 2023-24 | | 2022-23 | | | 2021-22 | | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Budget | Budget | Revised | Budget | Revised | Actual | Budget | Revised | Actual |
| Operating Budget | 16383.9 | 17220.5 | 14186.5 | 13430.2 | 13260.7 | 11008.9 | 12913.6 | 13151.0 | 10460.0 |
| Gender Relevant Allocation | 8291.3 | 8922.4 | 7212.9 | 6833.3 | 6713.9 | 5628.2 | 6456.1 | 6707.8 | 5312.6 |
| As % of Operating Budget | 50.6 | 51.8 | 50.8 | 50.9 | 50.6 | 51.1 | 50.0 | 51.0 | 50.8 |
| Development Budget | 13741.3 | 12209.1 | 9345.5 | 15851.5 | 9791.0 | 6659.7 | 13000.2 | 13013.6 | 10127.1 |
| Gender Relevant Allocation | 5255.3 | 5317.6 | 4286.1 | 7337.3 | 4517.2 | 3068.6 | 5980.8 | 6127.5 | 4821.5 |
| As % of Development Budget | 38.2 | 43.6 | 45.9 | 46.3 | 46.1 | 46.1 | 46.0 | 47.1 | 47.6 |
| Total Budget | 30125.2 | 29429.6 | 23532.0 | 29281.7 | 23051.7 | 17668.6 | 25913.8 | 26164.7 | 20587.1 |
| Gender Relevant Allocation | 13546.5 | 14240.0 | 11499.0 | 14170.7 | 11231.1 | 8696.9 | 12436.9 | 12835.3 | 10134.1 |
| As % of Total Budget | 45.0 | 48.4 | 48.9 | 48.4 | 48.7 | 49.2 | 48.0 | 49.1 | 49.2 |

Source: GFT Model, Finance Division

POWER DIVISION

(Taka in Crore)

| Budget Description | 2024-25 | 2023-24 | | 2022-23 | | | 2021-22 | | |
|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | Budget | Budget | Revised | Budget | Revised | Actual | Budget | Revised | Actual |
| Operating Budget | 53.2 | 50.1 | 47.7 | 56.7 | 62.6 | -246.3 | 49.1 | 46.6 | -492.0 |
| Gender Relevant Allocation | 11.0 | 10.0 | 9.2 | 10.1 | 8.1 | 6.9 | 10.0 | 8.6 | 7.3 |
| As % of Operating Budget | 20.7 | 20.0 | 19.3 | 17.8 | 13.0 | -2.8 | 20.3 | 18.5 | -1.5 |
| Development Budget | 29176.7 | 33775.0 | 27127.5 | 24139.1 | 25246.7 | 25253.2 | 25348.8 | 22827.4 | 21198.9 |
| Gender Relevant Allocation | 8232.0 | 8184.2 | 6771.6 | 6274.2 | 6571.3 | 6638.9 | 7183.4 | 6181.8 | 5240.6 |
| As % of Development Budget | 28.2 | 24.2 | 25.0 | 26.0 | 26.0 | 26.3 | 28.3 | 27.1 | 24.7 |
| Total Budget | 29229.9 | 33825.1 | 27175.2 | 24195.9 | 25309.3 | 25006.9 | 25397.8 | 22874.0 | 20706.9 |
| Gender Relevant Allocation | 8243.0 | 8194.2 | 6780.9 | 6284.2 | 6579.4 | 6645.8 | 7193.4 | 6190.5 | 5247.9 |
| As % of Total Budget | 28.2 | 24.2 | 25.0 | 26.0 | 26.0 | 26.6 | 28.3 | 27.1 | 25.3 |

Source: GFT Model, Finance Division



POINTS FOR CONSIDERATION

- Information in the GBR is primarily at the aggregate level and limits in-depth analysis.
- Quality of reporting needs to be strengthened
 - “Priority expenditure sectors/programs” have remained the same over the past two fiscal years (FY2023- 24 and FY2024- 25).
 - Ensuring the latest data available on beneficiaries reached.
- Alignment between GRB, SDG and climate coding.
- Critical to make linkages - how financial outlays are contributing to specific GE targets.
 - What are we trying to measure?
 - Is it gender reinforcing expenditure or gender transformative expenditure?
 - What about budgeting for the most marginalized?

RESOURCE PAPER

CENTRING WOMEN'S ECONOMIC EMPOWERMENT

**IN THE FOURTH INTERNATIONAL CONFERENCE
ON FINANCING FOR DEVELOPMENT**



RESOURCE ON FFD4



RESEARCH PAPER

ENGENDERING FISCAL SPACE:

A POLICY FRAMEWORK FOR FINANCING GENDER EQUALITY

Anuradha Seth



APRIL 2025
UN Women



RESOURCE ON FFGE



RESOURCE ON GENDER-RESPONSIVE CLIMATE FINANCING



THANK YOU