

Assessing National Funding for Women's Economic Empowerment in Bangladesh

ABOUT THIS PROJECT

In October 2020, Publish What You Fund embarked on a multi-year project to improve the transparency of funding towards women's economic empowerment (WEE), women's financial inclusion (WFI), women's empowerment collectives (WECs), and gender integration (GI).

We are tracking national and international funding to WEE, WFI, and WECs as well as assessing which funders have a GI approach. We have three focus countries for this phase of the work: Bangladesh, Kenya, and Nigeria.

NAVIGATING THE REPORT SERIES

This report is part of the Tracking Funding to Women's Economic Empowerment in Bangladesh report series. This series includes the following reports:

- Tracking International Funding to Women's Economic Empowerment in Bangladesh: Full report and summary
- Tracking International Funding to Women's Financial Inclusion in Bangladesh: <u>Full</u> report and summary
- Tracking International Funding to Women's Empowerment Collectives in Bangladesh: <u>Full report</u> and <u>summary</u>
- Assessing National Funding for Women's Economic Empowerment in Bangladesh:
 <u>Full report</u>

Findings for Kenya and Bangladesh are also available. To access our latest findings, please visit our project page.

ABOUT THIS REPORT

This report focuses on national funding to WEE, WFI, and WECs in Bangladesh. The report is based on research produced by Dr. M. Abu Eusuf who conducted the assessment of national funding to WEE, WFI, and WECs in Bangladesh. The findings and conclusions contained within are those of the authors and do not necessarily reflect the positions of Publish What You Fund.

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ABOUT PUBLISH WHAT YOU FUND

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Executive summary

The government of Bangladesh (GoB) has made great strides in developing policies to advance women's economic empowerment (WEE) and gender equality. However, further work is needed on the implementation of these policies and mechanisms to track funding to support implementation of these policies.

Our research set out to analyse Bangladesh's national budget allocations for WEE, WFI, and WECs. We explored the ability and limitations of tracking funding to WEE, WFI, and WECs using the GoB's gender-responsive budgeting (GRB) guidance and the annual development programme (ADP) budget documents.

Our research found that, while the GoB has undertaken a number of initiatives to implement GRB processes within the national budget framework, little of this information is publicly available. The GoB produces an annual gender budget report. However, the report does not provide project level information and aggregates funding across numerous departments and ministries. Without project level information it is not possible to get an accurate estimate of how much funding goes to WEE, WFI, or WECs. While some project level information is provided in the ADP budget document, gaps in reporting make this an unreliable approach for tracking funding to these three areas.

In view of the challenges associated with tracking gender spending in Bangladesh, we recommend the following initiatives to be taken by the government as a means of streamlining the current GRB framework to ensure effective implementation of budget allocations for WEE, WFI, and WECs:

- · Improving monitoring of GRB implementation across indicators such as WEE, WFI, and WECs by establishing a dedicated monitoring unit within the Ministry of Finance (MoF).
- Building capacity of the gender focal points of each ministry and division so they can participate in and contribute to the GRB process.
- Developing and publishing a comprehensive GRB database that would work as a ready reference for gender statistics of government expenditures as well as funding from other sources such as official development assistance (ODA).
- Publishing detailed project and activity-specific budgetary allocations, that directly and indirectly benefit women across different sectors.
- Publishing indicators or criteria-specific gender spending across ministries and divisions as a means of ensuring transparency of the GRB process.
- Strengthening institutional capacity for gender-responsive public finance management and planning.
- · Building acceptance among local government institutions and representatives for tracking gender-related spending as a means of promoting women's advancement at the local level.
- Introducing a gender-budget tracking dashboard on the MoF's website or on a separate website like the government prepared "SDG Tracker" ¹ to provide easy access to updated GRB data to the public as well as other interested groups.

SMANOS NAS

ADP —— Annual Development Programme

CMSME — Cottage, micro, small, and medium enterprise

FY — Financial year

GI — Gender integration

GoB —— Government of Bangladesh

GRB —— Gender-responsive budgeting

LDC—— Least-developed country

MoF —— Ministry of Finance

ODA — Official development assistance

RGCP—Recurrent, Capital, Gender and Poverty

Tk. —— Taka

WECs — Women's empowerment collectives

WEE — Women's economic empowerment

WFI — Women's financial inclusion

1. Introduction

Over the past decade, the economy of Bangladesh has witnessed steady growth, paving the way to the nation's transition from a least-developed country (LDC) to a middle-income country.

Bangladesh's economic growth must be recognised for the substantial contribution of women to the country's graduation from the LDC status. Despite the potential to be a strong economic force, women have (a) limited access to income and assets, (b) reduced control of and benefit from economic gains, and (c) little or no power to make decisions. These three constraints circumscribe women's ability to actively engage in economic activities, thereby preventing the promotion of their economic empowerment in Bangladesh.

This paper analyses Bangladesh's gender budget with an aim to understand how budgetary resources are allocated for WEE, WFI and WECs.² The current GRB framework of the GoB however, does not

allow an appropriate estimation of budgetary allocation for WEE, WFI, and WECs. Nor does it provide a detailed project-specific distribution of budgetary resources against these three indicators of women's advancement. This report explores the possibility and limitations of tracking funding to WEE, WFI and WECs using the government's GRB and ADP.³ The desk research for this paper was supplemented by key informant interviews with key government officials.⁴ The report concludes with eight recommendations for greater transparency in the GRB process. Detailed statistics of gender-related expenditure across ministries and divisions are also published, in order to enable further research on funding to WEE, WFI and WECs.

1.1 The government budget in Bangladesh

The government budget in Bangladesh consists of two parts, the operating budget and development budget. The operating budget pays for the normal functioning of the government, ie maintenance of normal priority and essential services, while the development budget finances the development activities of the government. The formulation process as well as the financing pattern of the two budgets are different. While the operating budget is prepared by the Finance Division of the MoF and is financed through domestic sources, the development budget is pre-

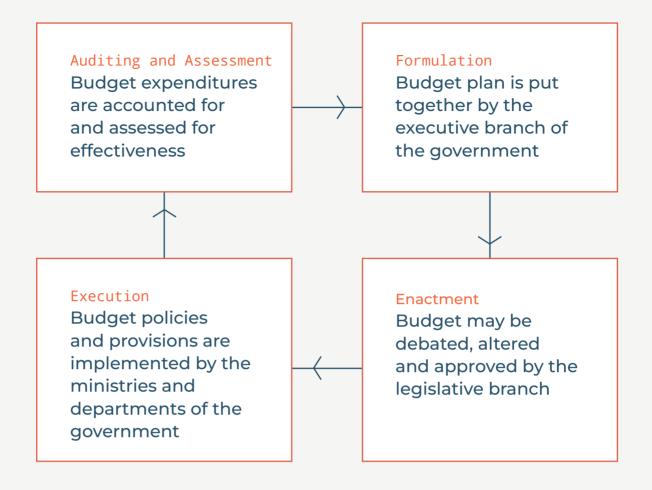
pared by the Planning Commission of the Ministry of Planning and receives resources from both domestic and foreign sources. The budget is prepared largely on an incremental basis (upward adjustment of expenditure) and is effective for a fiscal year starting from July 1 and ending on June 30 of the next year.

^{2 -} Please refer to the Publish What You Fund definitions of WEE, WFI and WECs here: https://www.publishwhatyoufund.org/

projects/womens-economic-empowerment/definitions/.

3 - ADP is an organised list of projects that are formulated and implemented in an attempt to achieve the objectives and goals outlined in the GoB's five-year development plans. The budget for ADP in a particular year comes from that year's development budget approved by the parliament.

^{4 -} The government officials that participated in the KIIs represent three key government agencies – the Ministry of Finance, Bangladesh Bank (the central bank of the country), and the Local Government Division. This group is supposed to play an important role in the GRB process.



1.2 Key government agencies

The MoF of Bangladesh is the primary agency responsible for budget formulation and management in the country. The ministry has three divisions: the Finance Division, Internal Resources Division and Economic Relations Division. In addition, the Planning Commission and the National Economic Council play a crucial role in determining development programmes and finance. These agencies are the key actors that lay down the funding arrangements for the whole development agenda including WEE, WFI and WECs. The functions of these government agencies involved in budget administration and management are summarised below.

Finance Division

- · Compiling and formulating the annual budget.
- Preparing and updating medium-term macroeconomic framework.

· Preparing a medium-term budgetary framework that outlines the macroeconomic outlook of the country, expenditure priorities and allocations, medium-term revenue performance, and ministry budget framework.

Internal Resources Division

- · Generating domestic resources for the government through maintaining an effective and efficient tax administration.
- Liaising with international organisations and other countries on issues relating to taxation.

Economic Relations Division

- · Mobilising external resources for socioeconomic development.
- Acting as the government interface with development partners as well as for co-ordination of all external assis-

tance inflows into the country.

- Assessing the needs of external assistance, devising strategy for negotiations and mobilising foreign assistance.
- Formalising and enabling aid mobilisation through signing of loans and grant agreements.
- Determining and implementing external economic policy.

Planning Commission

- · Preparing short, mid-term and longterm plans in accordance with the annual development programme, fiveyear plan, and perspective plans.
- · Making recommendations for as well as being involved in the process of de-

liberation on a range of policies and institutional changes which are necessary for the implementation and realisation of the plan objectives.

• Co-ordinating the economic policies short-term and long-term, to be undertaken by various ministries.

National Economic Council

- Providing overall guidance at the stage of the formulation of the annual development programme.
- · Finalising and approving plans, programmes and policies.
- Reviewing progress of the implementation of the annual development programme.

1.3 Impact of COVID-19 on budgetary priorities

The COVID-19 pandemic has important implications for budgetary priorities of the government. In the proposed budget of the financial year of 2022 (FY22), the GoB has highlighted the following four budgetary priorities as a comprehensive recovery plan for dealing with the shocks of COVID-19 (MoF 2021):

- Discouraging luxury expenditures and prioritising government spending that creates jobs.
- Providing loan facilities through commercial banks at a subsidised interest rate for the affected industries and businesses so that they can revive their economic activities and maintain competitiveness.
- · Expanding the coverage of our social

safety net programmes to protect the extreme poor and low-paid workers of the informal sector.

· Increasing money supply to the economy

To deal with the challenges that COVID-19 poses to the economy of Bangladesh the government has announced a number of fiscal stimulus packages worth Taka (Tk). 1,87,679 crore mainly in the form of credit facilities, around 80% (MoF 2021, p. 9). One of these stimulus packages has a particular focus on supporting women entrepreneurs in the cottage, micro, small, and medium enterprise (CMSME) sector. The government allocated Tk. 200 crore (5%) to women entrepreneurs within the CMSME stimulus package worth Tk. 40,000 crore. This allocation was expected to facilitate women entrepreneurs' economic empowerment during the period of COVID-19, but in reality, few women entrepreneurs were able to access the stimulus benefit mainly because of the lack of willingness among formal financial institutions to offer loans to small and medium women entrepreneurs on the one hand and women entrepreneurs' reluctance to engage in formal banking on the other (The Asia Foundation 2021).

2. Gender-responsive budgeting in Bangladesh

Recognising the importance of public investment in women's advancement, the GoB started to implement GRB in FY06. It has taken the following initiatives so far to facilitate the GRB process within the national budget framework (MoF 2020):

· Inclusion of GRB agenda in the medium-term budget framework: the GoB replaced the traditional budget preparation approach with the medium-term budget framework in FY06 to (a) provide a medium-term outlook to budget planning, (b) make an explicit linkage between policy priorities and resource allocations (c) put emphasis on the efficient use of limited public resources. The medium-term budget framework, according to the Budget Circular-1 (BC-1), requires all ministries to outline the impacts of their programmes and projects on women's advancement and indicate the portion of the total expenditure expected to directly benefit women. The ministries are asked to assess the welfare impacts of their programmes and projects based on a set of 14 standards⁵ (MoF 2020; Siddique 2013).

• Development of the Recurrent, Capital, Gender and Poverty (RCGP) database: the MOF Finance Division developed

the RCGP database in FY03 with the aim to improve the monitoring and reporting of the allocations meant for promoting gender equity. As part of the medium-term budget framework process, all the ministries are required to prepare a table from the RCGP database identifying their expenditures that benefit women. Each ministry indicates in the table the percentage of its total allocation for a project or programme that is expected to promote gender equity.

• Publication of the Gender Budget Report: since FY10, the MoF publishes the Gender Budget Report that explains how activities undertaken by various ministries and divisions impact women's advancement. In addition to outlining ministry budget allocation for women's advancement, the report assesses each ministry or division's contribution to gender equity against a set of key performance indicators. Although the first gender budget report includes only four ministries, the latest report of FY22 covers 43 ministries and divisions.

It is important to note that the gender budget report published by the GoB groups the 43 ministries and divisions into three categories as a means of better identifying how their activities contribute to women's advancement. The three categories are (1) empowering women and en-

^{5 -} The standards ask whether the programmes and projects of a ministry (1) improve women's access to health care, (2) facilitate women's access to public properties and services, (3) enhance women's access to education and training, (4) reduce women's daily working hours, (5) increase women's participation in labour market and income generating activities, (6) reduce women's vulnerability and risk and increase their social safety, (7) promote women's empowerment, (8) increase women's participation in various forums, (9) ensure safety and free movement of women, (10) strengthen monitoring and evaluation of gender equality initiatives, (11) increase the social status of women, (12) improve women's access to law and justice, (13) increase women's access to information technology, (14) reduce violence against women.

hancing their social dignity, (2) improving women's productivity and participation in the labour market, (3) widening women's effective access to general public sector services and income generating activities.

The first⁶ and second⁷ category involve nine ministries and divisions each while the third⁸ category involves 25 ministries and divisions. However, the government budget documents do not specify the budget allocations according to programmes or activities that directly relate to indicators of women's advancement such as WEE, WFI and WECs. Moreover, the budget reports do not outline a detailed sectoral expenditure plan and therefore do not offer scope for development of an approach that could be used to identify gender spending across these indicators.

The current categorisation of the 43 ministries and divisions in three groups in the gender budget reports does not allow an appropriate estimation of how much funding goes to WEE, WFI or WECs due to the lack of disaggregation. Statistics suggest that about 30 percent of the national budget was allocated to women in FY20 (MoF 2020). Although the government seems to spend a significant amount of budget money on women's advancement, little is known about its sectoral distribution (i.e. how much money is spent on increasing women's access to employment or financial services) (Screenshot 1 and 2 in Appendix). Moreover, the gender budget reports by the GoB do not offer a rationale behind the categorisation of the ministries into the three groups mentioned above.

Although the current government GRB framework does not allow for tracking funds that specifically contribute to WEE, WFI, or WECs, the government (as stressed by the MoF and Ministry of Women and Children Affairs officials during key informant interviews) has a strong commitment to introducing such a tracking mechanism. As the officials emphasised, the government welcomes research-based policy suggestions for improving the current GRB system so it streamlines the channeling of adequate resources into the initiatives that advance WEE, WFI, and WECs.

The gender budget reports published by the government do not track gender-related funding that is channeled through non-government sources such as ODA. Neither do the reports track how much gender spending is channeled to local government budgets. It is, however, important to note that the local governments have limited capacity to generate revenues and they are highly dependent on the national government for funding. As a result, there is little or no scope for innovative and independent gender-budgeting frameworks in local government budgets. Our key informant interviews with local government representatives further reveal that the local government administration is not open to the idea of GRB.

^{6 -} Ministry of Primary and Mass Education, Secondary and Higher Education Division, Technical and Madrasah Education Division, Health Services Division, Medical Education and Family Welfare Division, Ministry of Women and Children Affairs, Rural Development and Co-operatives Division, Ministry of Agriculture, Ministry of Fisheries and Livestock.

^{7 -}Ministry of Social Welfare, Ministry of Labour and Employment, Ministry of Youth and Sports, Local Government Division, Ministry of Textiles and Jute, Ministry of Water Resources, Ministry of Disaster Management and Relief, Ministry of Expatriates' Welfare and Overseas Employment, Ministry of Chittagong Hill Tracts Affairs

^{8 -}Prime Minister's Office, Election Commission, Ministry of Public Administration, Ministry of Commerce, Law and Justice Division, Public Security Division, Security Services Division, Ministry of Science and Technology, Information and Communications Technology Division, Ministry of Housing and Public Works, Ministry of Information, Ministry of Cultural Affairs, Ministry of Religious Affairs, Ministry of Industries, Energy and Mineral Resources Division, Ministry of Environment, Forest and Climate Change, Ministry of Land, Ministry of Food, Road Transport and Highways Division, Ministry of Railways, Ministry of Shipping, Ministry of Civil Aviation and Tourism, Posts and Telecommunications Division, Power Division, Ministry of Liberation War Affairs

3. Gender-focused projects in the annual development programme

The ADP is an organised list of projects that are formulated and implemented in an attempt to achieve the objectives and goals outlined in the GoB's five-year development plans. The budget for ADP in a particular year comes from that year's development budget approved by the parliament.

Compared to the ministry or division-specific gender budget, assessment⁹ of the gender-related projects from the list of ADP projects, as shown in Table 1, suggests that only a tiny number of ADP projects are solely intended to benefit women. As

a result, the ratio of ADP allocation for gender-focused projects to total ADP expenditure has remained insignificant over the past five fiscal years. It is important to note that many of the ADP projects that are not directly intended to benefit women may indirectly contribute to women's advancement. However, the current reporting of the ADP projects does not allow such a comprehensive assessment that could enable a sector-specific distribution of both direct and indirect allocation of development budget for women (Screenshot 3 in Appendix I).

Table 1: Gender-focused projects in annual development programme

FY Year	Total number of projects	Number of gender-related projects	Total allocation for ADP projects (in crore Tk.)	Total allocation for gender-related projects (in crore Tk.)
2016-17	1366	21	1,14,897	234
2017-18	1357	19	1,54,295	286
2018-19	1508	25	1,71,318	747
2019-20	1616	27	2,06,744	645
2020-21	1725	24	2,08,715	529

Source: Author's calculation based on ADP data published by the Ministry of Planning in 2016—2021.

4. Recommendations

In view of the challenges associated with tracking gender spending in Bangladesh, we recommend the following initiatives to be taken by the government as a means of streamlining the current GRB framework to ensure effective implementation of budget allocations for gender equality:

- · Improving monitoring of GRB implementation across indicators such as WEE, WFI, and WECs by establishing a dedicated monitoring unit within the MoF.
- · Building capacity of the gender focal

^{9 -} We searched for specific keywords, e.g. women, girls, empowerment, financial inclusion, welfare, in the list of ADP projects to identify the gender-focused development projects and their budget allocations. This measure would help us understand how much of the ADP budget goes to women's development. Since the three categories of ministries and divisions that have gender budget only give us a broad and aggregate budget, identification of the gender-related ADP projects tends to give us a more focused idea of how much development budget goes to women's welfare.

points of each ministry and division so they can participate in and contribute to the GRB process.

- Developing and publishing a comprehensive GRB database that would work as a ready reference for gender statistics of government expenditures as well as funding from other sources such as ODA.
- Publishing detailed project and activity-specific budgetary allocations, that directly and indirectly benefit women across different sectors.
- Publishing indicators or criteria-specific gender spending across ministries and divisions as a means of ensuring

transparency of the GRB process.

- Strengthening institutional capacity for gender-responsive public finance management and planning.
- · Building acceptance among local government institutions and representatives for tracking gender-related spending as a means of promoting women's advancement at the local level.
- · Introducing a gender-budget tracking dashboard on the MoF's website or on a separate website such as the government "SDG Tracker" to provide easy access to updated GRB data to the public as well as other interested groups.

Annex:

Screenshots of the government gender budget documents

Table-2: Information on Gender Budget Report

Fiscal Year	Total Budget (crore taka)	Allocation for Women Dev. (crore taka)	Allocation for women compared to total Budget (percent)	Allocation for women compared to GDP (percent)	No. of Ministries/ Divisions in Gender Budget Report
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	26.74	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
2017-18 (Actual)	321861	88441	27.48	3.48	43
2018-19	464580	137742	29.65	5.43	43
2019-20	523191	161247	30.82	5.56	43

The above table shows that allocation for women development in National Budget was Taka 27,248 crore in 2009-10, which increased to Taka 1,37,742 crore in 2018-19. This indicates that on an average annual allocation has increased by 22%. In the fiscal year 2019-20, allocation for women development is Taka 1,61,247 crore which is 30.82 percent of total budget and 5.56 percent of GDP. Among the Ministries/Divisions, a large part of the total budget on women's development is spent by the Ministry of Women and Children Affairs, Ministry of Primary and Mass Education, Ministry of Disaster Management and Relief, Ministry of Chittagong Hill Tracts, Ministry of Agriculture and Rural Development and Cooperatives Division.

Source: Ministry of Finance, 2020

Screenshot 2: Reporting of the ministry-level gender budget data (Ministry of Women and Children Affairs)

6.0 Women's Participation in Ministry's activities

6.1 Statistics of Male and Female under Different Department including MoWCA

		Office	Staff (%)					
Function Description	2016-17		2017-18		2016-17		2017-18	
	Male	Female	Male	Female	Male	Female	Male	Female
Secretariat	60.71	39.29	67.25	32.75	64.15	35.85	60.78	39.22
Autonomous Bodies and Other Institutions	67.02	32.98	27.17	69.29	69.36	30.67	71.14	28.86
Department of Women Affairs	17.54	82.42	17.98	82.02	58.04	41.96	58.69	41.30

6.2 Women are the major beneficiaries in the programmes administered by the MoWCA. Male and female participate equally in only Sisimpur, day-care programme and in the programme of empowering adolescent boys and girls by mobilizing them through formation of clubs.

6.3 Women's Share in Ministry's Total Expenditure

(Taka in Crore)

	Bu	Budget 2019-20		Revised 2018-19		Budget 2018-19		Actual 2017-18				
Description	Budget	Women Share		Davidsod	Women Share		Budant	Women Share		Actual	Women Share	
	Budget	Women	percent	Revised	Women	percent	Budget	Women	percent	Actual	Women	percent
Total Budget	523190	161247	30.82	442541	136036	30.74	464573	136938	29.48	321861	88441	27.48
Division's Budget	3749	2863	76.36	3457	2773	80.21	3490	2640	75.65	2433	1880	77.28
Development	648	505	78	510	318	62.38	509	395	77.63	192	84	43.93
Operating	3101	2358	73.72	2948	2455	83.29	2981	2245	75.31	2241	1796	80.13

Source: Ministry of Finance, 2020

List of Project in ADP 2020-21

Project Description	Alloca	tion (in Lakh)
Prime Minister's Office		_
Prime Minister's Office 0301-1111 Capacity building of Public Administration for achieving Sustainable Development	টেকসই উনুয়ন অভীষ্ট অর্জনে জনপ্রশাসনের দড়াতা বৃদ্ধিকরণ	8,757.00
0301-1112 Enterpreneurship and Skill development project	উদ্যোক্তা সৃষ্টি ও দঞ্চাতা উন্নয়ন	929.00
0301-5822 Development Assistance for Development of Special Areas (Except Chittagong Hill Tracts)	alবিশেষ এলাকার জন্য উন্নয়ন সহায়তা (পার্বত্য চট্টগ্রাম ব্যতীত)	8,000.00
Autonomous Bodies & Other Institutions 0305-5011 Support to Capacity Building of Bangladesh Economic Zones Authority.	সাপোর্ট টু ক্যাপাসিটি বিল্ডিং অব বাংলাদেশ ইকনমিক জোনস অথরিটি।	1,832.00
0305-5012 Bangladesh Economic Zones Development Project (Phase-I).	বাংলাদেশ ইকনোমিক জোনস ডেভেলপমেন্ট প্রজেক্ট (ফেজ-১)।	20,000.00
National Security Intelligence 0321-5010 Construction of 10 storied (Revised 20 Storied) Head Office Building for NSI with 20 (twenty) Storied Foundation and 2 Basement (1st Revistion)	জাতীয় নিরাপত্তা গোয়েন্দা কার্যালয়ের ২০ তলা ভিত বিশিষ্ট ২টি d বেজমেন্টসহ ১০ তলা (সংশোধিত ২০ তলা) প্রধান কার্যালয় নির্মাণ (১ম সংশোধিত)	11,000.00
Export Processing Zone Authority (BEPZA) 0325-0007 Construction of 4 nos. Multistoried Factory Buildings at Chattogram EPZ	১ টউগ্রাম ইপিজেডে ৪টি বহুতল কারখানা ভবন নির্মাণ	7,721.00
Board of Investment 0329-5010 "Bangladesh Investment Development Authority (BIDA) Bhaban" Construction Project (2nd Revised)	বাংলাদেশ বিনিয়োগ উন্নয়ন কর্তৃপঞ্চা (বিডা) ভবন নির্মাণ (২য় সংশোধিত)	4,000.00
Asrayan Projects Implementation Agency 0331-5000 Ashrayan-3 (Development of Shelter House for Tota 01 Lac Forcibly Displaced Myanmer Nationals and Necessary Island Security Infructure at Bhasan Cha in Char Isshor Union, Hatia, Noakhali)	ইউনিয়নস্থ ভাসানচরে বলপর্বক বাস্তুচ্যুত্ত মানায়নমারের ০১ লক্ষ	37,500.00
0331-6530 Asrayan Project - 2.	আশ্রায়ণ-২	18,500.00

Source: Ministry of Planning, 2021

Endnotes

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