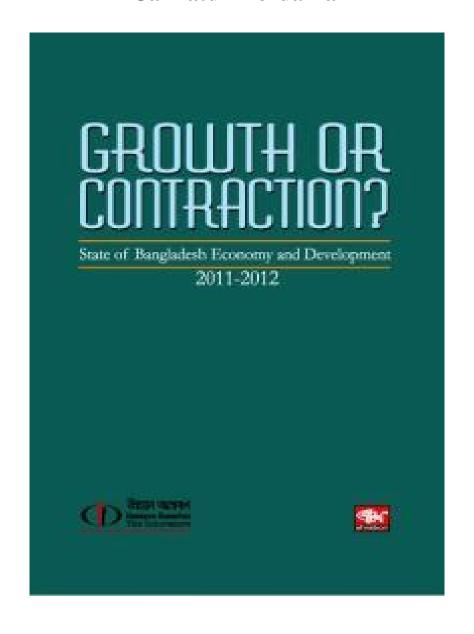
# **GENDER**

# Jannatul Mozdalifa





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#### **GENDER**

#### Jannatul Mozdalifa

#### 1 INTRODUCTION

To facilitate a budget process that contributes to gender equality and equity in Bangladesh, policy makers, national governments, international heads, development organizations and civil society must recognize the tangible circumstances of women. Typically, women all over the world including Bangladesh are chained by three interlinked factors. Those are patriarchy, class and race. Along with these factors, current macroeconomic crises are making women more vulnerable. Contemporary rising trends of inflation decrease women's purchasing power together with their economic empowerment. Cutbacks in public expenditure affect women. In addition, reforms of subsidies, less expenditure in the social sector, reduction of production, either agricultural or industrial or shrinking remittance flows, - these entire macroeconomic crises are hindering women's real productivity and empowerment. The International Monetary Fund (IMF), the World Bank (WB) and other international authorities have made multiple propositions to be undertaken at several times to Bangladesh which directly and indirectly affect women. Therefore, gender responsive budget is indispensable to protect women from external and internal shocks since integration of gender equality into mainstream development process is crucial for sustainable development of Bangladesh.

Gender budgeting is initiated to allocate and distribute resources among men, women as well as different excluded groups in the society to address inequality and deprivation. Therefore, s gender responsive budget is crucial to measure direct and indirect tangible enhancement and outcomes through allocating budget for women in a patriarchal society. It is the process through which public budgets are examined and prompted in order to assess changes that promote gender equality accordingly. Gender-responsive budgeting (GRB) refers to Government planning, programming and budgeting that contributes to the progress of women's rights. It involves identifying and reflecting on the required interventions to deal with gender gaps in local and national Government policies, plans and budgets. GRB also intends to scrutinize the gender-differentiated impact of revenue-raising policies and the allocation of resources within and outside the domestic sphere.

In Bangladesh, the concept of gender budgeting was introduced for FY 2005-2006, initially covering four ministries, such as Ministry of Women and Children Affairs (MoWCA), Ministry of Education, Ministry of Social Welfare and Ministry of Agriculture under the medium term budgetary framework. As a part of this process, in FY 2010-2011, the Government intends to cover ten ministries by disaggregating the budgetary data on the basis of gender and in FY 2011-2012 budgetary initiatives covers almost all ministries in case of gender budgeting. This paper provides a synopsis of a pre-budget analysis for FY 2012-13 concerning gender budgeting with a special focus on Bangladesh. First of all, it takes a look at what Gender Budgeting is. Secondly, it talks about the components and strategies of GRB. Thirdly, it looks at the existing gap in allocating resources for women and the implications of already initiated budget. Fourthly, it investigates the current economic challenges in relation to gender aspects, and finally, what

would be the proper procedure to face the challenges in case of practicing Gender Budget to promote overall sustainable development.

#### 2 COMPONENTS AND TOOLS FOR GENDER BUDGETING

To initiate gender responsive budgeting in any country including Bangladesh, first of all, several components and mechanisms need to be employed in formulating gender budgets. Lack of effective mechanisms would result in zero output. Therefore, from multiple tools and strategies, only those effective tools have to be chosen in initiating gender budgets. This section describes the steps to be taken for the introduction of gender analysis of the budget in parliament, gender budget analysis tools and gender budget quantifying mechanisms in Bangladesh.

#### 2.1 Steps to be taken for the Introduction of Gender Analysis for the Budget in Parliament

Byanyima (2003) describes some essential elements for sustaining gender-responsive budgets. Those are advocacy, participation, coalitions, gender disaggregated data etc. According to her, there are some steps to be taken for the introduction of gender analysis for the budget in parliament:

### 2.1.1 Examination of the Legal Mandate of Parliament

Examination of the parliament's legal consent provides the opportunity to comprehend the scope of a parliament's powers to implement the budget. It is also necessary to examine the rules and procedures in order to know how the parliament has organized itself in understanding the gender budget. When necessary, those rules should be amended. The major objective is to reform the budget process so that participation is increased, transparency is guaranteed and different perspectives - such as the gender perspective can be embraced.

### 2.1.2 Ensuring Sufficient Staff Capacity

It is important to assess whether the parliament has sufficient staff to carry out a budget analysis. In dealing with budgetary matters, analysts and researchers can provide information and documents that can be used during gender budgeting. This assessment should be conducted bearing the parliament's need in mind for reliable budget information and analyses in terms of gender analysis.

#### 2.1.3 Identifying Outside Sources of Data and Information

Sources of gender disaggregated data can be found mainly in civil society, Universities and NGOs. There are many budget and gender analysis specialists. The Parliament can begin working with them to get the required information. This information can then be processed by parliamentary staffs that are trained for gender budgeting.

# 2.1.4 Developing Gender- Awareness Training Program for Parliamentarians and Parliamentary Staff

Though parliamentarians do not need to be literate in economics to debate the budget, most have a general understanding of economic policy (macroeconomics, fiscal policy, etc.) and of the budgetary process that is sufficient for this purpose. However, very few have the basic understanding of gender issues that is required in order to bring a gender perspective to the budget. It is therefore, necessary to develop a plan for training parliamentarians and parliamentary staff in gender awareness and gender analysis.

#### 2.2 Gender Budget Analysis Tools

A group of feminist economists have introduced a set of tools for analyzing budgets from a gender perspective. These economists made these tools on the experience of gender sensitive budgets in Australia and South Africa. These tools provide generic methodologies for a more equitable distribution and allocation of Government resources and a more effective implementation of gender budgeting to establish women's rights. The various 'tools' that can be employed for a gender-sensitive analysis in budgets, with some adaptations<sup>1</sup>, are:

### 2.2.1 Gender-Aware Policy Appraisals

This analytical tool engages inspecting the policies of diverse programmes by paying attention to the implicit or explicit gender issues involved. It questions the concept that policies are 'genderneutral' or not. It also asks how those policies and resource allocations are expected to decrease or increase gender inequality.

# 2.2.2 Gender-Disaggregated Beneficiary Assessments

This assessment is used to inquire tangible or potential receivers wherein Government policies and programmes are harmonized with these peoples' precedence.

#### 2.2.3 Gender-Disaggregated Tax Incidence Analysis

This research technique examines taxation effect on household levels that impact upon gender.

### 2.2.4 Gender-Aware Medium Term Economic Policy Framework

Medium term economic frameworks are counted on the effort to integrate gender into the economic models.

<sup>&</sup>lt;sup>1</sup> These tools are adapted from Diane Elson (1997), 'Tools for gender integration into macroeconomic policy', Gender and Development, 2, Summer, p 13.

#### 2.2.5Gender-Aware Budget Statement

This involves an accountability practice which may use any of the exceeding tools. It entails a high degree of commitment and harmonization all over the public sector as well as ministries.

# 2.2.6 Gender-Disaggregated Public Expenditure Incidence Analysis

This research method evaluates public expenditure of household to reveal the distribution of resources between women and men.

#### 2.2.7 Gender-Disaggregated Analysis of the Impact of the Budget on Time Use

It takes a look at the relationship between the national budget and the time used in households where it ensures women's unpaid work to be counted in policy analysis.

## 2.3 Gender Budget Quantifying Mechanisms in Bangladesh

From above discussion, several mechanisms practiced in several countries across the world on budgetary measurement are located. Besides these, there are some other measuring approaches. Those are external audit, outcome and output approach, budget analysis and several social and sectorial expenditure tracking. The GoB since the last two fiscal years is publishing gender expenses along with budgetary statements; however, these are not in detail. Moreover, the Government of Bangladesh has taken the process of rolling out MTBF in formulating the national budget. Under MTBF a Government budget is to be prepared within a medium-term context and should include estimated projections of revenues, financing and expenditures for the next fiscal year and two subsequent years. Gender issues are embedded on rolling out MTBF process. In 2011 budget, 33 ministries formulated their budget under MTBF.

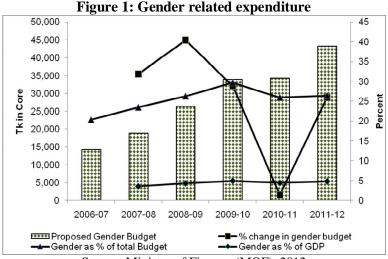
It is a bit difficult to identify which quantifying mechanism is perfect in the context of Bangladesh. The initiatives can be taken by the process of trial and error to track the expenditure and implementation of gender budget.

#### 3 PERFORMANCE ASSESSMENT OF GENDER RESPONSIVE BUDGETS IN BANGLADESH

This portion discusses the trends in gender budgeting in several years: Budgetary Allocation for Women's Advancement in major Ministries for FY 2011-12, a critical analysis of Gender Disaggregated Budget where it has been shown that there is no available data on Gender Budgeting expenditure in contrast to allocation.

# 3.1 Trends of Gender Budgeting in Several Years

It has been observed that despite a lot of promises, national budgets in Bangladesh scarcely concern women's rights. There are some allocations for women in every national budget. But it is too little to fulfill women's needs. The following table depicts that scenario:



Source: Ministry of Finance (MOF), 2012

The percentage change in Gender Budget from FY 2007-08 to 2011-12 is shown here(Figure 4.3.1). Peak point is in FY 2008-09 (40.44percent) and trough point is in 2010-11(1.37 percent). Though the amount proposed in the Gender Budget increased from FY 2009-10, the percentage was comparatively lower. In the present FY 2011-12, the total proposed budget allocation for gender related expenditures is Tk. 43,194 crore of which Tk. 1,237 crore has been allocated for the Ministry of Women and Children Affairs (MoWCA). However, about 26.40 percent of the total expenditure has been allocated to ensure gender parity while in the previous fiscal year it was 25.96 percent of the total budget.

# 3.2 Review on Government Budgetary Allocation for Women's Advancement 2011-12

The highest 80 percent share for women's development is allocated to the Ministry of Women and Children Affairs whereas the lowest 10 percent of allocation is in Ministry of Information. In the Ministry of Primary and Mass Education, attention is given on how much of the Government expenditures are being spent for this ministry, how this expenditure is being utilized and how funds are being spent from a gender disaggregated perspective. In the FY 2011, it is estimated that 44 percent (Tk. 3,962 crore) of total expenditure of this ministry will be utilized for the benefit of women. It is observed from the table that, out of the total allocation (both development and non-development) for MoE almost 28 percent is estimated to benefit girls and women. In the FY 2011-12, it is estimated that 20 percent (Tk. 101.65 crore) of total expenditure in Ministry of Science and Information & Communication Technology will be utilized for the benefit of women. In the FY12, it is expected that 40 percent (Tk. 3572.77 crore) of total allocation is to be used for women beneficiaries in the Ministry of Health and Family Welfare.

About 40 percent of the total budget of the Ministry of Social Welfare is allocated for women related projects/programmes in the next fiscal year. In terms of budgetary allocation, women would be one of the main beneficiaries of the activities. In the program on allowances for the widows, those who are deserted and destitute, the number of total beneficiaries is 10.12 lakh. In the FY 2010-11, about 19.91 percent (Tk. 382.70 crore) of total expenditure of the division was utilized for the benefit of women and for the FY 2011-2012; the proportion of total allocation is significantly increased to 40 percent (Tk. 825.42 crore).

Figure 2: Budgetary allocation of major ministries, 2011-12

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Source: Ministry of Finance (MOF), 2012

\*Note: Ministry of Primary and Mass Communication=MoPMC, Ministry of Education =MoE, Ministry of Science and Information and Communication Technology=MoSICT, Ministry of Health and Family Welfare=MoHFW, Ministry of Social Welfare=MoSW, Ministry of Women and Children Affairs=MoWCA, Ministry of Housing and Public Works=MoHPW, Local Government Division=LGD, Rural Development and Cooperative Division=RDCD, Ministry of Information=MoI, Ministry of Agriculture=MoA, Ministry of Fisheries and Livestock=MoFL, Ministry of Environment and Forest=MoEF, Ministry of Land=MoL, Ministry of Water Resources=MoWR, Disaster Management and Relief Division=DMRD, Roads and Railways Division=RRD, Ministry of Shipping=MoS, Ministry of Liberation War Affairs=MOLWA, Ministry of Expatriates Welfare and Overseas Employment=MoEWOE.

By Ministry of Women and Children Affairs, in the FY 2010-11, total Tk. 1,241.37 crore was utilized for the benefit of women and for the FY 2011-2012 about 80 percent (Tk.987.16 crore) of the total allocation would be used for women. In the FY2011-12, 12 percent (Tk. 180.67 crore) of total allocation is to be used to benefit women where 12 percent of total allocation of the Ministry of Housing and Public Works is estimated to benefit girls and women. Out of total allocation (both development and non-development), 52 percent is estimated to benefit girls and women for Local Government Development (LGD). For the FY 2011-2012, 41.00 percent (Tk. 305.20 crore) of total allocation is to be used for women's benefit in Rural Development and Cooperative Division. Ministry of Information allocated 9.2 percent of the total allocation for the benefit of the women.

The amount of Government allocation for the Ministry of Agriculture shows that in FY 2010-2011, 26.53 percent (Tk. 1788.47 crore) was spent on women out of the total expenditure while in FY 2011-2012, 35 percent (Tk. 2,574.14 crore) was spent for women. In case of Ministry of Fisheries and Livestock in the FY 2011-12, 31 percent (Tk. 301.81 crore) of total expenditure of the Fisheries and Livestock Ministry will be used to benefit women. The total expenditure of Ministry of Environment and Forest 44.22 percent (Tk. 529.90 crore) was spent for the women while in FY 2011-2012, 44.00 percent (Tk. 544.23 crore) was spent for the women. In the FY2011-12, 13 percent (Tk. 83.75 crore) of the total allocation is to be used to benefit women by Ministry of Land.

Ministry of Water Resources expected 38.06 percent (Tk. 822.44 crore) of total expenditure to be utilized for the benefit of women. For the FY 2011-2012, about 78 percent (Tk. 3503.20 crore) of total allocation would be used for women by Disaster Management and Relief Division. In Roads and Railways Division, about 22.69 percent (Tk. 1,408 crore) of the total expenditure of

FY 2010-11 has been utilized for the welfare of women, while 19 percent (Tk. 1,405 crore) out of the total allocation of FY 2011-12 will be spent for their benefit. Ministry of Shipping gave only 14 percent of the total budget that is Tk. 652.86 crore. It is seen that 34 percent of the total allocation of Liberation Affairs Ministry and 15 percent of the total allocation of Annual Development Programme is spent for women's development. Gender disaggregation of Government Expenditure of the Ministry of Expatriates' Welfare and Overseas Employment showed in FY 2009-10 that about 30 percent of the total annual development expenditure of this ministry is used for the development of women and in FY 2011-12, this projected amount is reduced.

### 3.3 A Critical Analysis of Gender Disaggregated Budget

Surprisingly, there is no available data on implication of Gender Budgeting. ADP is one of the tools which focus the implication of budgetary allocation. Nevertheless, there is no specific data on implication of Gender Budget in different ministries. Therefore, merely gender Disaggregated Budgetary Allocation is found. A figure of budget progress by IMED is given here to show budgetary implication of Ministry of Women and Children Affairs, which is directly related with gender aspects. Different ministries for example, Ministry of Social Welfare or Ministry of Health and Family Welfare are also directly linked with gender aspects, but the problem is that there is no specific focus on implications of allocation of Gender Budget in these sectors.

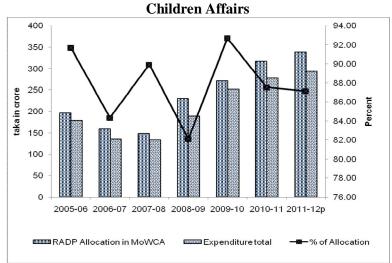


Figure 3: Revised Annual Development Programme (RADP) status in Ministry of Women and
Children Affairs

Source: Implimentation, Monitoring and Evaluation Devision (IMED), 2012

Expenditure of RADP was implimented by 91.68 percent in FY 2005-06(Figure 4.3.3). Accordingly, 84.31 percent in FY 2006-07, 89.93 percent in FY 2007-08, 82.10 percent in FY 2008-09, 92.70 percent in FY 2009-10, 87.53 percent in FY 2010-11 and 87.13 in FY 2011-12 were implimented. The peak point was in FY 2009-10. The percentage of allocation decreased in the following years.

#### 4 IMPLICATIONS OF MACRO-ECONOMIC CRISIS AFFECTS GENDER ASPECT

National budgets must face macroeconomic calamities pertaining to the impact upon women and contain solutions for the national Government. Bangladeshi women are shock absorbers of any current national economic policies and crisis including propositions from international heads such as the International Monetary Fund (IMF), the World Bank (WB). According to the World Food Programme (WFP) in 2009, Bangladesh is affected by the global financial crisis through the reduction of remittances, migration, inflation, squeeze of public expenditure, reduction in productivity in industries like readymade garments and agricultural exports such as shrimp and tea. Exports of ready-made garments (RMG) represent 80 percent share of total exports. Although remittances are still high at trend levels, there are signs of deceleration since February 2009, with a drop of remittance flows by 8.7 percent compared to January. Employment could be at stake, with subsequent risks to health care, food intake, education, debt and other vital services. Women more frequently rely on remittances, export oriented RMG sectors etc. Significant declines in production and prices have led to a decrease in unskilled wage rates in the fish/shrimp processing hatcheries and garment factories.

The overall size of these subsidies has grown rapidly in recent years due to rising import costs. A technical committee has been established in January 2012 comprising the Ministry of Finance (MoF) and Bangladesh Bank to monitor the finances of the Bangladesh Petroleum Corporation (BPC) closely in order to ensure regular budget transfers to cover subsidy-related losses.

Several sectors still need special care and subsidy for another few years, especially for women and children. In addition, Safety Net Programmes for women includes Ministry of Social Welfare, Ministry of Health and Family Welfare and Ministry of Women and Children Affairs. Other ministries do not include allowances for women and girls. Therefore, cut off subsidy may have adverse effects on the social safety net. Infrastructural gap say for example, lack of supply in power, electricity and gas are affecting women in their daily life too. Therefore, national budget must cover the entire macroeconomic crisis concerning the impact upon women and its solution by national Government.

#### 4.1 Influence of Inflation on Women

Inflation is on a rise in the general level of prices of goods and services in an economy over a period of time. According to Bangladesh Bank Governor Secretariat (2012), in June, 2011inflation rate in Bangladesh was 8.80 percent whereas in March 2012 it turned into double digit inflation that is 10.92 percent.

Increase or decrease in inflation rate affects women badly in developing countries including Bangladesh. Mostly fertility rate, nutritional effect, gender-based violence, employment and women's wellbeing are affected through rise of inflation. Inflation is not typically linked to fertility in mainstream research, but Bengtsson and Dribe (2002) have described how price increases could be a matter to fertility in their study on pre-industrial Sweden. At this point, fertility control is assumed, which could lower fertility. In addition, instability in the value of money may increase uncertainties about the future, which might also deter family expansion. In case of nutrition, women especially girls, suffer from malnutrition. Rise in food prices and other

products would worsen nutrition in pregnant and lactating mothers. The households may spend more on cheaper, high calorie staples and less on foods rich in protein and vitamins. Gender based violence may occur since price hike distresses women most since their conventional dependency on male family members. Maternal healthcare would be compromised; women are victims of physical, emotional, psychological and domestic violence. Early marriages are arranged to resolve financial issues. Food price hikes also aggravate gender conflicts that may result in excessive ratio of divorce or domestic violence. The evidence suggests that in Bangladesh, it is the female children who are firstly taken out of schools if the family is in financial setback. Increase in inflation hurts the poor women in case of employment. Higher food prices can reduce economic activity in the country as inflation will reduce consumption, savings and investment. The economic slowdown reduces employment and has adverse effect on the poor households. Dev, 2009 shows how high food prices have different impacts on women consumers and producers. At the household level, women's time burden may increase with the rise in food prices as they try to manage the household budget with increasing expenditure on food and/or paid employment, affecting children's nutrition and reducing caring time. Intrahousehold imbalances occur due to rising inflation.

# **4.2 Shrinking Productive Capacity**

Fluctuation of export-import that means, productive capacity largely shocks gender aspects. Following figure shows the increasing percentage of import and decreasing percentage of export. Thus, reduction in export may have several detriments to women.

Table 1: Export and Import Status (in million USD)

	February, 2011	February,2012	Percentage Change
Import	2479	2661	7.34
	March, 2011	March, 2012	
Export	2136.86	1982.26	-7.23

Source: Bangladesh Bank Govornor Secretariate (BB), 2012

Usually, reduction of production may cause cutback of Government expenditures on social provisions such as health care and education which have direct impact on women. Other drawbacks of reduction in productive capacity can be depicted as unemployment for women, increase of competition for jobs, migration, moving towards informal sector, fall in income generation etc.

Yet Bangladesh remains heavily dependent on a limited number of exports to earn foreign exchange. Textiles, clothing, and footwear account for approximately, 80 percent of all exports whereas RMG employment growth has averaged about 8 percent per year and accounted in 2000 for about 66 percent of the total female manufacturing employment (USAID,2006). Therefore, further liberalization and changes in global agreements on quotas will affect the Bangladeshi economy and its magnitude of production in the short and medium term. Changes in the price of goods may change employment and wages, which may affect women and men differently. Female control over household spending might be reduced depending on whether this reduction

destroys their income source or not. If the textile industries have to sustain in competition with quota provision in the future, women would be at higher risk of losing their jobs than men and they would face more limited options. Expansion of the shrimp sector, leather and tea gardens would create employment opportunities mostly for uneducated women. These sectors would also be affected through reduction of export capacity.

#### 4.3 Slow-Motion of Remittance Flow

Table 2 demonstrates the percentage of remittance flows in March, 2012 that has decreased compared to March 2011. A lot of money is flowing from the developed regions that receive migrants to the home countries of those migrants to the Third World (IFAD, 2007). The migration of family members and the remittances that they send back home have a range of socio-economic impacts on women. Remittance flows also have a profound impact on the power structure within the family along gender lines. Wives of the migrants gain significant authority in the family which gets remittance.

**Table 2: Remittance flow (in million USD)** 

	March, 2011	March,2012
Wage earners' remittances	1102.98	1107.49
Annual Percentage Change	15.32	0.41

Source: Govornor Secretariate of Bangladesh Bank ,2012

On the other hand, if flow of remittance decreases, women's position in decision-making and daily activities of the family would fall. This contributes in changing people's attitude and perception towards the wives, too. Roles of wives who do not receive remittances or reduction in flow make them passive members in the family. Their purchasing power declines this declining flow results in deterioration of children's health, sanitation, education, food consumption and social security.

The receipt of remittances in their own name and entrusting them with responsibility for managing finances are the major factors, which raise the status and identity. In many cases, the wives of the migrants, especially those who do not receive remittances directly, are treated as widows. Most of the wives spend time by performing religious activities, taking care of their children, visiting the relatives' house, sewing tapestry, watching T.V, and in some cases, staying in the fathers' house. They are the 'passive members' of the family. They have no voice in the families. Even in some cases, they are oppressed and treated as maidservants of the family. The worst problem of the wives is that both family members and community members, especially the males, are very suspicious of their moral and sexual purity. Thus, these wives are usually not allowed to talk to males other than very close relatives within the family (Sabur and Mahmud, 2008).

#### 4.4 Reduction in Social Sector Expenditure

At the macro level, reduction in economic growth would lead to reduction in tax/GDP ratio. This would have adverse impact on social sector expenditures like education and health. Even if

growth does not decline, increase in food prices and the resultant increase in subsidies, tax concessions etc. can reduce freedom of Governments to raise social sector expenditures. The selection of women as a specific target group is needed. The same constraints exist in taking advantage of public services such as education and health. Since women are disproportionately represented among the poor, providing scholarships for girls and available health facilities may be useful to capture social gains of expenditures on education and health. According to Ministry of Finance, in FY 2010-11 the proposed Annual Development Programme (ADP) allocation was Tk. 4,645.69 crore in the education sector, in which Tk. 4,615.58 crore was implemented. In 2011-12, proposed ADP allocation is Tk. 4,543.26 crore in the education sector, in which Tk. 3,335.63 crore would be implemented if this usual business scenario remains the same. Therefore, this cut off would affect girls' education negatively.

63.73 percentage of budget was allocated for gender purpose in FY 2009-10(Figure 4). Then allocation was increased but percentage of gender allocation of total budget was decreased in following years. Government's fallback position in this social sector indicates that there is a manifestation of gender disparity regarding the use of health care services. Reduction in gender budgeting may result in overall deterioration of health situation in Bangladesh including maternal health, child health and nutritional aspects. One important factor is the low priority attached to the health care requirement of women. Another consideration at work among the poor families is that men's recovery from diseases is more urgent because this has a direct bearing on their employment and earning status. This may not be entirely desirable because this raises expenses for women's treatment and such expenses may have a negative implication for women's access to other types of expenditure.

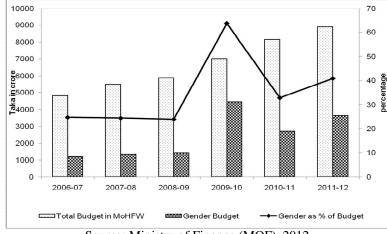


Figure 4: Gender allocation in Ministry of Health and Family Welfare

Source: Ministry of Finance (MOF), 2012

# **4.5 Lessening Public Expenditure of Government**

Public expenditure like expenditure in social sector or subsidy for different sector by Government has huge impact on gender aspect. The national budget allocates fewer subsidies for the agriculture sector than the previous two years. It is thought that the sector still needs special care for another few years. Preferably, subsidy is not a solution for any sector in the long run, but the Government should continue providing financial assistance to the sector for at least three more years (national focal point of Social Watch, 2011). According to the daily newspaper, The

New Nation, it has been urged that the Government should increase budgetary allocation for subsidies in agriculture, with a view to achieving self-sufficiency in food while also ensuring the country's food security. The speakers strongly criticized the finance minister for submitting to IMF the conditions to reduce the subsidy bill in the 2011-12 budgets, as the Government has been trying to receive USD 1 billion loans from IMF as a budget support. Finance Minister AMA Muhith has proposed a 12.19 percent cut in subsidy for the agriculture sector in the national budget for FY 2011-12.

A budgetary plan to cut farm subsidies will frustrate farmers, especially women farmers since they are the poorest receivers of any kind of advantages in the agriculture sector in Bangladesh. According to Integrated Regional Information Networks (IRIN) 2011, a major number of women farmers in Bangladesh are not capable to access fertilizer supply, cash assistance and Government subsidies projected for male farmers as the land in which they work basically is registered in their husband's name. According to Sadeka Halim, of the Information Commission, nearly half of the total farmers in Bangladesh are women. However the majorities have not got their Agriculture Input Assistance Card (AIAC), which is mandatory to access Government subsidies. Therefore, cut of subsidies will affect more women from different perspectives. Fewer loans and fewer subsidies result in a lesser amount of food production for millions of women, who are working in agricultural sectors in Bangladesh.

# 4.6 IMF Propositions and Gender Aspect

The Letter of Intent of the Government of Bangladesh describes the policies that Bangladesh intends to implement in the context of its request for financial support from the IMF, March 27, 2012. This letter argued about several macroeconomic policies applied in Bangladesh. These directions have direct or indirect impact on gender aspects. For example, subsidy reforms where Finance Minister of Bangladesh stated, 'Effective steps are being taken to contain the growth in fuel, electricity, and fertilizer subsidies and to bring these costs fully on budget starting in FY13, in order to protect priority in social and development spending and reduce price distortions.' Cutting off subsidy actually has adverse effects on social safety net of women which has been shown already in the previous portion on lessening public expenditure of the Government. Even, the speakers criticized the finance minister for submitting to IMF conditions to reduce the subsidy bill in the 2011-12 budgets, as the Government has been trying to receive USD 1 billion loans from IMF as a budget support.

These policies included women's issues in safety net programmes only where allowance for widow, disabled, destitute and poor mothers are emphasized. There are no transparent policies to take into account women's integration into mainstream development process. On the way to extend financial support from the IMF, the Bangladesh Government described several policies where its prescription is to increase tax revenue to around 13 percent of GDP in order to create adequate space to raise ADP spending to at least 6 percent of GDP in support of high growth<sup>2</sup>. This tax revenue policy is generalized for all. Gender aspect is not considered here at all. For example, recently several women are growing as Small and Medium Entrepreneur (SME) in

<sup>&</sup>lt;sup>2</sup> These data has been taken from 'Bangladesh: Letter of Intent, Memorandum of Economic and Financial Policies, and Technical Memorandum of Understanding' March 27, 2012.

Bangladesh. According to this tax revenue policy, the increased tax would affect these women entrepreneurs. It is very important to favour these growing economically empowered women, since it is incredibly tough to sustain in the current competitive market. In case of social spending and safety nets, it is recognized that fuel and electricity price increases could place a heavy burden on the poor. Therefore, Bangladesh Government will develop an action plan by June 2012 to ensure well targeted social safety net programmes to mitigate that problem. Actually, there is no specific suggestion for gender aspect at this juncture.

Bangladesh Government has also taken several policies to encourage public private partnership (PPP). Nevertheless, the impact of structural adjustment policy (SAP)<sup>3</sup> on women can be evoked as recommended by the IMF. The imposition of SAPs by the IMF and the World Bank was really negative to women's condition. The IMF and the World Bank requires countries to adopt neoliberal economic policies as a condition for acceptance of loans. The IMF actually rewards developing countries with a large foreign currency loan that forces them to pay for imports. Then Governments cut their social programs and eliminate public sector jobs due to an inability to raise necessary funds. Women both disproportionately hold vulnerable public sector jobs and are hurt by cuts in social programs (Bergeron 2001; Acker 2004).

In the context of Bangladesh, according to Bhattacharya and Titumir, 2001, '...the focus of SAP on growth and efficiency, withdrawal of the state from key areas, focus on private sector development and de-regulation, trade liberalization, adequacy of safety nets, all need to be evaluated for their impact on women'. They also claimed, greater import penetration of the rural economy has direct effect on women producers in the handloom and other small scale sectors, since privatization leads to labor retrenchment. Women were also affected by loss of male jobs, cuts in subsidies in agriculture that means agricultural extension advice. Therefore, before taking propositions from the IMF in implementing policies or incorporating those policies in national budget, Bangladesh Government must rethink the past and present IMF conditions imposed on Bangladesh, where shock absorbers are primarily women, straight or circuitously.

### **5 GENDER BUDGETING PROCESS IN DIFFERENT COUNTRIES**

Several countries across the globe have adopted Gender Budgeting initiatives; pioneering work has been done by Australia and South Africa. From these countries, different and significant aspects of gender responsive budget might be learnt. This section briefly discusses Gender Budgeting process in pioneer countries and in neighboring country like India. It also focuses on brief comparison of Bangladesh with South Asian countries-Nepal and India.

<sup>&</sup>lt;sup>3</sup> Structural Adjustment policy was introduced in 1980s. This policy encourages privatization of economy, reduction in social spending, squeezing of Government expenditure, removal of subsidies and export import imbalances etcetera.

#### 5.1 Australia: The Pioneer Country in Taking Gender Budgeting Initiatives

Australia was the first country to introduce a gender-sensitive budget analysis. An assessment of the budget for its impact on women and girls was undertaken by the Federal Government for 12 years from 1984-1996. According to Sharp and Broomhill, 2002, Australian Gender Budget had three interrelated goals.

They sought to move up awareness of the gendered effects of the budget and the policies it funds; make Governments responsible for their commitments to gender equality; and bring about modification to policies and budgets that would raise the social and economic status of women and further gender equality. This pioneer country used 'Three-way Categorization approaches' for initiating Gender Budgeting:

# 'Three-way Categorization approaches':

- 1. Gender-specific expenditure;
- 2. Equal opportunity expenditure for civil servants; and
- 3. General expenditure (the rest) considered in terms of its gender impact.

#### 5.2 South Africa

South Africa is another pioneer country which made the "Five Step Approach" which can be followed in developing countries including Bangladesh.

# **Five Step Approach**

- An analysis of the situation for women and men (and the different sub- groups) in a given sector.
- A widespread evaluation in which the sector's policy addresses the gender issues and gaps described in the first step. This step should consist of an assessment of the relevant legislation, policies, programs and schemes.
- An estimation of the sufficiency of budget allocations to employ the gender sensitive policies and programs.
- ➤ This engages checking and monitoring both financial and the physical deliverables disaggregated by sex ratio.
- An assessment of the impact of the policy, program and scheme in the direction of greater gender equality.

Source: United Nations Development Fund (UNIFEM) and United Nations Populations Fund (UNFPA Gender responsive budgeting and women's reproductive rights: Resource Pack (Wikipedia, 20)

#### **5.3** Gender Budgeting Status in India

According to Goyal 2011, the Government of India adopted the Eighth Plan (1992-97) painted a gender perspective for the first time and the requirement to make sure an explicit flow of funds from the common developmental sectors to women. The adopted 'Women Component Plan' is one of the major strategies for ensuring gender sensitive resource allocation. The Tenth Plan emphasized commitment to Gender Budgeting to establish its gender-differential impact and to interpret gender commitments into budgetary pledges. The Department of Women and Child Development as the nodal department in the Government of India (GOI) for gender budgeting took the initiative in 2004, of defining a broader strategic framework for gender budgeting:

# 'Mission Statement- Budgeting for Gender Equity Framework of activities

- 1. Quantification of allocation of resources for women in the Union, States and Local Administration budgets and expenditure thereof.
- 2. Gender Audit of policies of the Government- monetary, fiscal, trade etc. at the centre and state levels
- 3. Impact assessment of various schemes in the Union and State budgets
- 4. Analyzing programmes, strategies, interventions and policy initiatives from the perspective of their impact on status of women as reflected in important Macro Indicators like literacy, MMR, participation in work force
- 5. Institutionalizing the generation and collection of gender disaggregated data consultations and Capacity building
- 6. Review of decision making processes to establish gender equity in participation
- 7. Formulation and reflection of satellite accounts to capture the contribution of women to the economy by way of their activities in areas that go unreported like care economy, unpaid work in rearing domestic animals etc.'

Source: Ministry of Women and Child Development, India, 2007.

# **5.4 Comparison with some South Asian Nations**

Most of the South Asian nations are implementing Gender Budget from a long time and some countries are practicing it since 1990s. Bangladesh has taken initiatives to adopt Gender Budget from FY 2005-06. If Bangladesh is compared with its neighboring countries, it is found that the allocation for women in India for FY 2011-12 as a percentage of the total budget is 6.22 percent (Ministry of Women and Child Development, Ministry of India, 2011). The allocation for Gender Budget in Nepal for FY 2011-12 is 19.05 percent of the national budget (Nepal News 2011). The Gender Budget allocation in Bangladesh for FY 2011-12 is 26.40 percent of the total allocation

of the national budget (MoF 2011). Therefore, Bangladesh is in advanced position in allocating budget for women in comparison with India and Nepal.

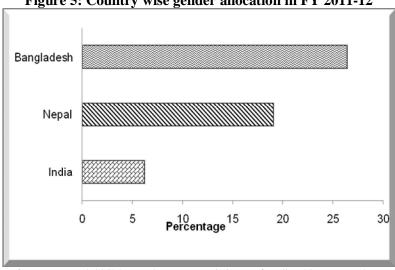


Figure 5: Country wise gender allocation in FY 2011-12

Source: Ministry of Women and Child Development, Ministry of India, 2011, Nepal News 2011, Ministry of Finance 2011, Bangladesh.

#### **6 SUMMARY AND CONCLUSION**

### **6.1 Concluding Remarks**

In order to build up a budget process that contributes to gender equality in Bangladesh, policy makers must recognize the actual circumstances of women. To address poverty and inequality in inclusive society, a state like Bangladesh must reduce violence and ensure state protection of destitute and poor women, adolescent girls, girl children and aged women. Besides structural chains such as patriarchy, class and race, women are concurrently affected by the current economic crisis. Equality and equity cannot be ensured without taking a look at these issues. Consequently, pre-budget analysis regarding gender aspects can give an image of the current status of women and future determination of gender aspects in the eyes of the Government of the People's Republic of Bangladesh.

Recently, growing trends of inflation decrease women's purchasing power along with their economic stability. Reduction in public expenditure affects the women most. For example, women rely more heavily on public transport for family, social and work related movement. Diminishing expenditure on public transport will have a greater negative impact on the quality of women's life and may indirectly hold back women's mobility and capacity to contribute in the labour market. In general, more men will benefit from a reduction in the higher levels of taxation whereas in general more women will benefit from an increase of the minimum wage. Therefore, taxation should be women friendly as well. In addition, reforms of subsidies, less expenses in social sector, diminution of production either agricultural or industrial product or shrinking remittance flow- these entire economic crises obstructs women's real productivity and agency.

For these reasons, Gender Budget is initiated to gradually ensure gender equity in every sphere through budgetary allocation and implementation. Adequate allocations along with proper implementations in the national budget are the prerequisites to achieving the targets of gender equality and equity. Hence, in a discussion of Mahila Parishad, Debapriya Bhattacharya stated that gender allocation is only a sign. About 40 percent of total gender budget is unused. Therefore before considering the allocations, we have to discuss the implementation output of the previous year (The Daily Prothom Alo, 2012). Regardless of the enormous allocation, the actual benefits of Gender Budget in Bangladesh have not come into force because of ambiguity of Government policies. Facing multidimensional challenges, now Government of Bangladesh is supposed to search for opportunities which can give a passageway towards making an effective gender budget through factual implications.

#### 6.2 Challenges, Prospects and Some Way Out

Some recommendations and opportunities are given below against challenges of a gender responsive budget:

Constraints and	Prospects	Pathways
Challenges		
Lack of quantifying mechanism to measure Gender Budget implications	Constitutional guarantees, Gender equity policy, Health policy, National Women's advancement policy, CEDAW, MDGs etc. are gender responsive initiatives.  Bangladesh should practice GRB through covering such policies and aspects in search of appropriate mechanism to launch Gender Budget.	More rules, regulations relating to GRB are required in every ministries
Unavailable data of	Coordination among	Find out the missing link
expenditure of ministries in contrast of allocation	MOF, IMED and Bangladesh Bank	between gender related structure and policy and need to fill up the gap
Training is not sufficient	There is a Committee called 'Gender	Scope for training on
for parliamentarian and policy makers	Responsive Budget Working Group' formed jointly by MOF and MOWCA to monitor annual planning activities regarding gender responsive budgeting. The committee members have some kind of training on gender issues and gender responsive budget. (Parveen, 2010)	GRB and gender equality need to be extended
Change of mindset of	Gender awareness raising program is	Sensitization of Government
patriarchal Government	getting higher priority in development	and civil society in gender
and civil society	sector	issues is essential through
		Gender awareness raising
		program
Role of MOWCA is	Role of MOWCA is getting attention	Function of MOWCA as
bellow of expectation	because of gender initiatives of	coordinator needs to be
	Government	improved and enhancement of
		budgetary allocation with
		monitoring policy to implement

	<u> </u>	
		gender related allocation.
Lack of collaboration	Level of cooperation	Political leadership in need to be
among different	needs to be expanded and	enhanced with international and
ministries, economists	a common platform of	national accountability and
and gender specialists	understanding has to be created	transparency
Resource allocation must	NGOs, think tanks and Government	Making constitutional guarantee
address excluded and	projects are trying to address issues of	successful, meeting the MDGs,
marginalized groups	multi-excluded and destitute groups	use of funds, and reprioritization
	including vulnerable women.	of
		allocations
Condition and quota of	Donor policy should be in agreement with	Assessment may be
IMF, World Bank	national development strategy and political	initiated to measure aid
	leaders must emphasize on their	effectiveness and enrich of
	international lobbing and advocacy	bargaining power
	capacity.	
No coordination among	Mutual understanding is obvious through	Beginning of effective
GO and NGOs	collaboration	monitoring and evaluation

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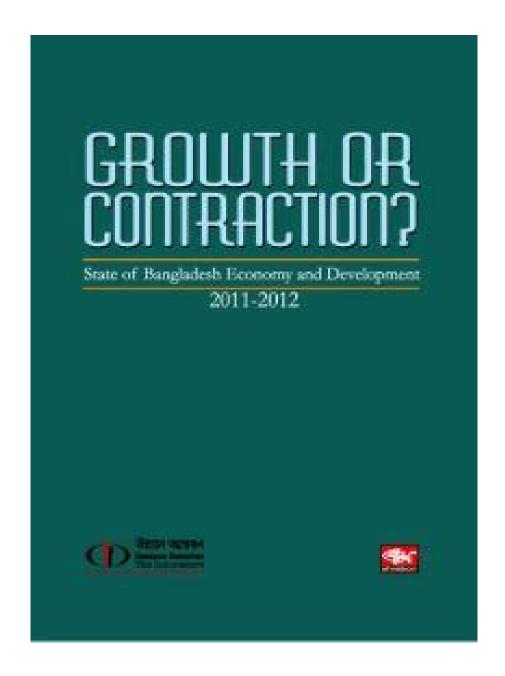
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