



ISSN Print: 2394-7500
ISSN Online: 2394-5869
Impact Factor: 3.4
IJAR 2015; 1(6): 130-134
www.allresearchjournal.com
Received: 22 -03-2015
Accepted: 17-04-2015

Tabassum Akter
Senior Lecturer in Accounting,
Department of Business
Administration, Prime
University, Dhaka, Bangladesh.

Gender Budgeting: A tool for gender mainstreaming in Bangladesh

Tabassum Akter

Abstract

The nation's budget is a policy instrument through which government implements its fiscal policies. In a democratic system, budget is a major election campaign toll for public policies declarations by the political parties during their election champagne. Therefore budget is also a toll for ensuring government's accountability and transparency to its constituency. Through the budget government identifies the sources of its income and allocates its income for various expenditures. Every year the governments formulate its budget and present it to the people and get it approved in the parliament. In the formulation and the presentation of the national budget there needs to be particular mention of women or men, poor or rich, in terms of how benefit from public expenditures. It is an important question to ask how government expenditures are benefiting women's advancement through the activities of all sectors/Ministries/Divisions/Departments/Agencies thus unbundling the national budget from a gender perspective.

Keywords: Gender, Bangladesh, Budget, Inequality

1. Introduction

A gender responsive budget is a budget that acknowledges the gender patterns in society and allocates money to implements policy and programs that will change these patterns in a way that moves towards a more gender equal society. Before discussing gender budget we need to know and understand what gender is and the difference between gender and sex.

Gender is the culturally and socially constructed roles, responsibilities, and privileges, relations and Sex is a biological makeup of male and female people. It is what we are born with and does not change over time, not differ from place to place. Government need to think about both gender and sex when making policies and allocating budget to implement the policies. In respect of sex, government needs to ensure that policies and programs are available and adequately financed to address the different biological need of man and women.

Gender responsive budget is reasonably new idea in Bangladesh. The constitution of Bangladesh prohibits gender based disparities and ensures equal rights equal opportunities and economic and social equity for all the citizens of the country. Government of Bangladesh has increased its interest in making a gender responsive budget. So that the expenditure of the government is distributed to all section of people, especially to the disadvantaged 50% of population that is women. Budget brings public expenditure and public revenue together and reflects the social and economic priorities of the government. Gender budgeting is perceived as one of the most effective tools to address the existing gender inequality. Gender budgeting is an ongoing process and new phenomenon in Bangladesh. So, content analysis is taken to find out the current scenario of GRB initiatives in Bangladesh. Gender budget initiatives are exercises that aim to move the country in the direction of a gender responsive budget. Taking into account the definition of gender mainstreaming the following definition of gender budgeting was drawn up by the CDEG's informal group of experts on gender budgeting, "Gender budgeting is an application of gender mainstreaming in the budgeting process. It means a gender based assessment of budges, incorporating a gender perspective at all levels of the budgeting process and restructuring revenues and expenditures in order to promote equality."

European Commission, opinion on gender budgeting advisory committee define "Gender budgeting ... means a gender based assessment of budget incorporating a gender perspective at

Correspondence:
Tabassum Akter
Senior Lecturer in Accounting,
Department of Business
Administration, Prime
University, Dhaka, Bangladesh.

all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.”

Gender budgeting is not only limited to budgetary allocations targeting equal opportunity policies or promoting women but encompasses the entire budget, revenues as well as expenditures. It is also important to stress the gender budgeting is an integral part of gender mainstreaming.

Objectives of the study

- To represent overall idea about the gender budgeting
- To shed the light on the current scenario of gender discrimination in Bangladesh.
- To present some recommendation through which the problem of gender inequality can be addressed
- To examine the result of gender budgeting in Bangladesh.

Methodology

The present study is exploratory in nature and based on qualitative approach. The study also relies on review of secondary information and data is obtained from relevant published and unpublished documents, circulars, reports and publication of related ministers. Newspaper and online information is also used.

History

The concept of gender budget dates back to 1980s. When the federal and state governments of Australia implemented it. Initially, the initiatives were called women’s budgets because of the only focus on women or women and girls. The terms ‘gender budgets’, ‘gender responsive budgets’, and ‘gender sensitive budgets’ and ‘gender budget initiatives’ were put into a wider perspective in late 1990s. Gender budgeting not only denotes creation of a separate budget for women or girls or an increase in allocations on programmers for them rather it is initiated to ensure gender equity, empower women and address persistent inequalities between women and men, or girl or boys. Currently some kinds of gender budgeting are in practice more than 60 countries throughout the world.

In the context of gender budgeting, a whole range of questions have been formulated that serve to analyze resource effective decisions and check their efficacy regarding gender equality:

- What impact do a resource effective decision / measure have on the living Conditions of women and men in their diversity?
- Who directly or indirectly benefits from state expenditures?
- What impact do economic measures have on unpaid work and which social groups do this kind of work?
- Which women and men pay what kind of direct, indirect and invisible taxes (as unpaid work) to the community?
- What resource effective decisions / measures consolidate or change existing gender roles?

These questions serve as an initial basis for developing tools and action steps for the

Implementation of gender budgeting

Although women and men share many of the burdens of under development and poverty, they frequently experience these differently, have different development and poverty reduction priorities and are affected differently by various interventions. These gender differences need to be adequately captured in poverty analyses, formulation and implementation of policies, projects, and monitoring systems. Addressing the gender dimensions of poverty and creating gender responsive interventions enhances the likelihood of success of poverty reduction strategy efforts.

Scope

The gender budgeting recognizes the unpaid care economy- the work that mainly do in rearing, bearing and caring for their families and the people in our society. Governments therefore need to find ways of supporting those who do this unpaid care work, lessening their burden. Gender budgeting tends to focus more on the needs of women and boys because women and girls are usually at a disadvantage economically and in other ways. Gender budgeting is not about simply dividing government money equally men and women A simple equally division is not often equitable or fair. Gender budget assess how government budget address the different needs of men and women. Lopez and Zahidi (2005) argued that Gender budgeting is not synonymous to women nor it is a zero- sum- game implying loss for men and to their status relative to each other So gender budgeting is not confined to the social or soft areas. It is a tool for gender mainstreaming in the development process as a whole.

Scenario of Bangladesh

According to country report 2009 of Commonwealth on Bangladesh the origins of Gender Responsive Budget in Bangladesh can be traced to 2001, supported by the Royal Netherlands Embassy and Royal Norwegian Embassy. Prior to this initiative, The ministry of Health and Family Welfare had piloted a gender disaggregated beneficiary assessment of the community health services, focusing on key aspects of the essential services package but linked to donor appraisal rather than government processes.

The initiatives of gender budgeting taken by the government of Bangladesh in a broader perspectives of achieving gender equity in every sphere of achieving the related Millennium Development Goals (MDGs) and implementing the property reduction strategy paper (PRSP), National Women Development policy. The government of Bangladesh engaged with gender responsive budgeting in

2005, following the introduction of the Medium Term Budgetary Framework (MTBF) in 2003 under the donor assisted financial

Management Reform program. In his 2007/08 budget speech – the ministries of Finance reported:

“MTBF allows an opportunity to test poverty and gender sensitivity inherent in each of the objectives of medium term strategic plan. Thus there would be increased visibility of the activities relating to budgetary allocation.”

MTBF ministries are required to describe the poverty and gender impact of expenditure on poverty reduction and women’s advancement. Furthermore, the government has developed a frame work to calculate the total expenditure that benefits both the poor communities and women. Women in Bangladesh face oppression, discrimination, deprivation, vulnerability, and backwardness in all spheres of life. These are divided into following areas:

Conception: Foeticide

Pregnancy: Maternal mortality, anaemia, unsafe delivery, early and frequent deliveries, under nutrition.

Child: Child Mortality, malnutrition, anaemia, iodine deficiency disorder, school dropout, child labor discrimination of food, health care, child abuse.

Adolescent: Malnutrition, child marriage, child labor, school dropout, trafficking, commercial sex work

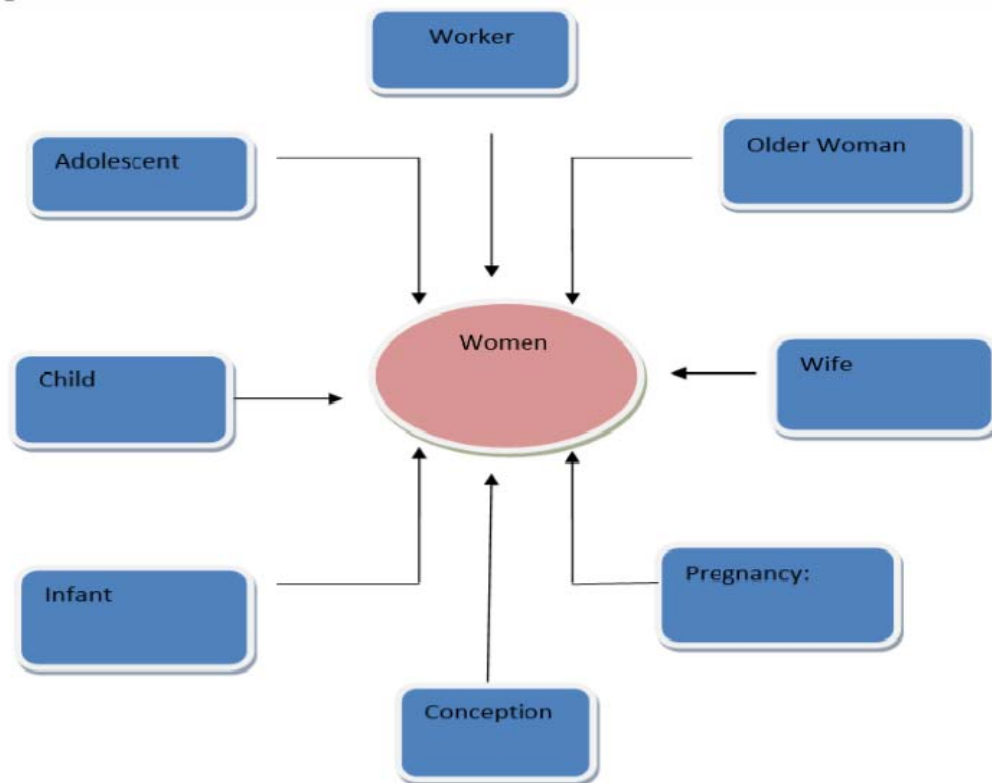
Wife: Domestic Violence, dowry harassment's, polygamy, divorce, unpaid care work.

Adult women: domestic violence, trafficking, commercial sex work, abortion, unpaid care work, unpaid farm work.

Worker: Wages discrimination, sexual abuse at work place, discrimination in employment, safety & security, lack of

support facilities, absence of women friendly tools and equipments.

Older Women: Ill health, widowhood, insecurity, destitution, begging.



Gender Budgeting for Women’s Empowerment-an alternative strategy

Long we (1990) has given the following five levels of empowerment of women,

1. *Welfare concerns* meeting the basic needs without attempting to solve the underlying structural causes.
2. *Access-* access to the resources such as education, opportunities, land and credit
3. *Conscientization-* recognition of structural and institutional discrimination as the cause for low socio-economic status and of women’s own role in reinforcing the restrictive system.
4. *Participation-* through mobilizing collective action, women gain increased empowerment to make decisions alongside man.
5. *Control* being able to make decision on all affairs concerning themselves, their families, at the political level from the local governance to the Parliament level, to play an active role in the development process of the nation and be recognized and appreciated for their contribution.

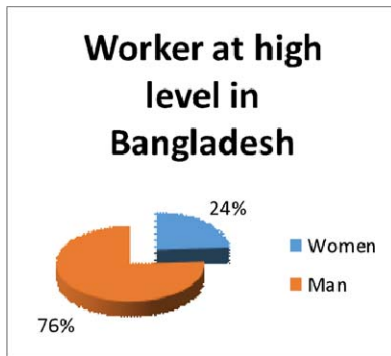
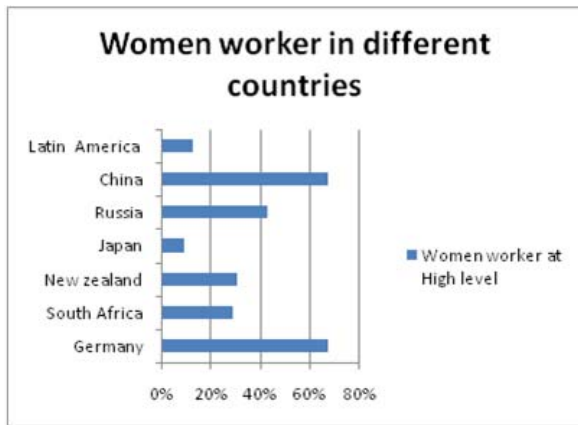
Awareness about gender budgeting and policy level commitment to women’s empowerment is at a peak today. Various enabling measures like setting up of gender budgeting cells in Ministries of Government of Bangladesh, identified adverse child sex ratio, high MMR, wide gender gap in literacy and wage rates, violence against women and female feticide and infanticide as burning issues for women besides vulnerability of women in low paid hazardous and insecure jobs in the

Unorganized sector and in export processing/special economic zones. There is no denying that participative budgeting with women being directly involved in the decisions related to planning, financing and programme implementation is the ideal situation.

An Alternative Strategy

The strategy is based on Macro level planning for micro needs. The gender budgeting became bottom up approach. That means it is not the allocation of resources in the budget at national and or state levels that has to see but the resources that flow to and are available to women at the field level i.e. the women in the villages, cities and towns of the country that need to be monitored. Planning for empowerment should then be based on reality check on what is the level of empowerment of women at the field level based on regional geographic spatial maps.

Gender Responsive budget is important because evidence suggests that the economic gains of gender equality lead to increased output and better development of people’s capacities. Women’s economic empowerment could provide the possibility for all countries to have some combination of increased productivity less stress and better overall health. On the other hand, women will be benefited in a way with lesser strain, greater involvement in important decision-making and that in turn will pave the path of true development.



Source: Daily Prothom- Alo

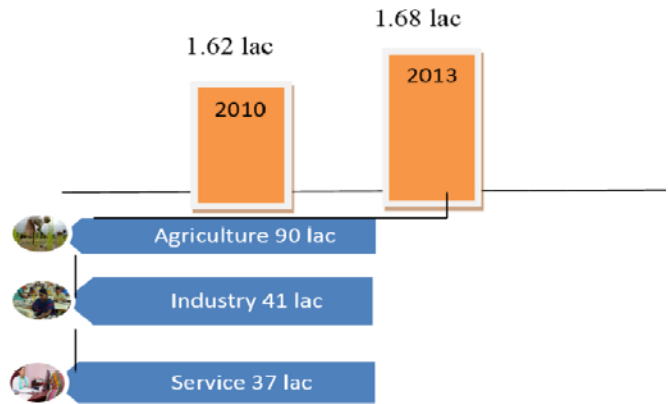
In united states university there are 5 male students in against of every 7 students, I n Germany 67% business firm has no female worker at high level, Whereas Russia has 43% female worker at corporate level which is lion share around the world. In Bangladesh 24% women and 76% are working in high level in business Firm.

Women contribution in economy

Working women are not only works at outside; they are also involved in household work 3 times more than men. Out of 24 hours male paid working hours is 6 hours 54 minutes. On the other hand women work for 5 hours 12 minutes. However, after heading home female unpaid work on an average is 3 hours and 36 minutes and male spending time for household work is 1 hours 24 minutes. But there is no recognition of the value of unpaid work of women in GDP. The value of unpaid work of women is Tk. 10,37,506-11,78,002 Crore in 2013. Womens contribution to national economy through their agricultural and household activities must be measured to prepare gender responsive budget, Non-economic household activities are not measured in gross domestic product (GDP), the women are deprived of enjoying their economic freedom. Women enjoy very insignificant portion of revenue budget. CPD director argued that 65% of the development budget benefits men while 35% benefit women. It is needed to count total time spent by the women for domestic works to assess those works and include that in the economy.

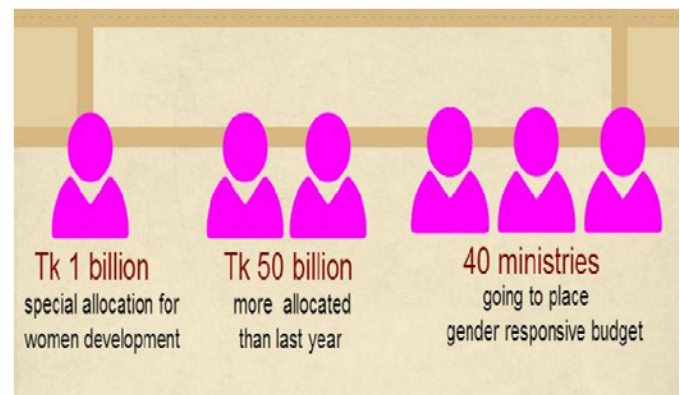
Contribution of women in industry, agriculture and service

Women contribution in economy has increased in different sector like industry, agriculture and service. In 2010 there were women about 1.62 lac. It has increased to 1.68 lac in 2013.



Special allocation for women development programs

The budget for fiscal year 2014-2015 is an expression and integrated part of the perspective plan called 'Vision 2021'. The main objective of the proposed budget is to maintain continuity of existing monetary and fiscal policy strategies and to ensure macroeconomic stability. Another objective of the budget is to facilitate social protection, equity, and justice. The budget reveals that the government is shifting its policy to Social Safety Net programs (SSNPs) to make it more effective, target-oriented and pro-poor. Social protection contains 5.6% of total budget.



2014-2015 budget document shows safety net and welfare schemes got 139.74 billion allocation, up by over 23 percent than the preceding budget. The proposed outlay is 5.6 percent of the total budget of 2505.06 billion. In FY 2014- 15 The Finance Minister had proposed 1 billion special allocation to implement most of the women development related programs within the medium term budget framework. During the budget speech he made a pledge that the Government will also take initiative to make all our development plans and policies gender responsive. Donations to girls' schools and colleges, and vocational and technical education institutions through banking channels received a full tax exemption under the new tax provisions. The total allocation for women in the national budget is around 50 billion more than last year's. A National Work Plan has been developed for the implementation of Women Development Policy 2011, which outlines the activities of ministries, government agencies, NGOs and private and international organizations. Forty percent of female undergraduate students will continue to get stipends same as last year.

Table 1: Allocation for Gender Budget

Year	Total (Tk.Cr.)	% of Budget	% of GDP	Gender Budget for No. of Ministry
FY 13	54,304	28.68	5.23	25
FY 14	59,756	27.64	5.06	40
FY 15	66,739	26.64	4.98	40

Year Total (Tk.Cr.) % of Budget % of GDP Gender Budget for No. of Ministry

Table 2: Allocation for gender budget CPD (2014): *An Analysis of the National Budget for FY-2015*

Ministries	% of Total in FY 15	% of Total in FY 14 (R)
Ministry of Civil Aviation and Tourism	0.04	0.12
Ministry of Labour and Employment	0.05	0.13
Ministry of Cultural Affairs	0.09	0.08
Ministry of Information	0.12	0.13
Ministry of Textiles and Jute	0.13	0.12
Ministry of Religious Affairs	0.15	0.20
Ministry of Commerce	0.16	0.12
Ministry of Science and Technology	0.17	0.18
Ministry of Land	0.18	0.17
Ministry of Expatriates' Welfare & Overseas Employment	0.20	0.16
Prime Minister's Office	0.25	0.22
Ministry of Youth and Sports	0.31	0.29
Ministry of Shipping	0.40	0.46
Law and Justice Division	0.41	0.32
Information and Communication Technology Division	0.47	0.50
Ministry of Environment and Forest	0.55	0.60
Posts and Telecommunications Division	0.55	0.59
Election Commission	0.59	0.48
Ministry of Public Administration	0.59	0.48
Ministry of Housing and Public Works	0.62	0.54

Forty ministries have prepared gender budget report for FY 2015. Allocation increased in 31, unchanged in 1 and decreased in 8 ministries. Allocation for gender budget in FY 2015 is Tk. 66,739 crore which is 4.98% of GDP and 27.64% of total budget. However, when the allocation for gender budget under 40 ministries is added, the amount stands at Tk. 58510 crore. The reason for the anomaly in allocation for women is not clear. Tax free income for women has been raised from Tk. 2.5 lacs in FY 2014 to Tk. 2.75 lacs in FY 2015. Special allocation of Tk. 100 crore is allocated for development of women. An amount of Tk. 100 crore was allocated in the budget for FY 2014. However, how much has been utilized is not known. Women from rural areas should be provided training on small business in order to access resources from this fund The table below shows that This year's allocation is 11.68% higher than FY 2014

Conclusion and recommendation

Real development process can only happen when a in the modern world considers the balance that exists between male and female. However in developing countries, they are very much deprived. 40 ministries have prepared gender budget report during FY- 2014. It shows how and where the amounts are being spent. Among sectors like education health, agriculture immediate steps are necessary to take where the

gaps between male and female are really wide. It is high time to work sincerely and seriously to save valuable live of poor girls and women from poverty, hunger, stalking, violence and disasters. Girls and women are human beings too and stakeholder of the state. Poverty, equity and gender are correlated and men and women are both integrated part of national and economic development policies and programs. Resources are allocated through budget. Therefore budgets are crucial framing policy for mitigation of gender inequality. Gender mainstreaming within government can take numerous forms. To address the problem of gender inequality some of the more frequent activities consist of:

- strengthening political will for addressing gender inequality;
- increasing the number of women in decision making positions with government and the public – Sector
- incorporating gender concerns into the government planning and budgetary processes;
- engendering the planning cycles of sectoral ministries and capacity building programmes;
- integrating gender concerns in the Ministries' human resource management and development Policies and practices; and
- building linkages and collaboration between Government and NGOs for advancing the gender equality agenda.

References

Journals

1. Allocation for gender budget CPD An Analysis of the National Budget for, 2014.
2. Budget Report, Government of Bangladesh, 2014-2015.
3. Budget speech for FY, Bangladesh, 2014-2015.
4. Development in Africa, a Post UN Women's Decade Update and Future Directions 25.
5. Dr. Sriparna Guha and Samrat Goswami. Impact of Gender Budgeting on Women Empowerment. 6, FY -2015 79.
7. Gender Budgeting Report, Council of Europe 2005.
8. Longwe, Sara H. From Welfare to Empowerment: The Situation of Women in 1990.

Books

1. H L Bhatia, 26th edition 2008, Public Finance.