

**GENDER RESPONSIVE BUDGETING IN BANGLADESH:  
AN ASSESSMENT OF CHALLENGES AND  
OPPORTUNITIES IN HEALTH SECTOR**

**SUBMITTED BY: BABY PARVEEN**

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*Dedicated...*

*To the cherished memories of my deceased brother LT Col. Shamsul Azam*

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## **List of Abbreviations**

CIDA	Canadian International Development Agency
DP	Development Partner
DFID	Department for International Development (UK)
GOB	Government of Bangladesh
EC	European Commission
GRB	Gender Responsive Budgeting

GTG	Gesellschaft for Technische Zusammenarbeit (Germany)
HNPSP	Health, Nutrition and Population Sector Program
KfW	Kredietanstalt Fur Wiederafbau (Germany)
JICA	Japanese International Cooperation Agency
PHC	Primary Health Care
MCH	Maternal and Child Health Care
MOF	Ministry of Finance
MOHFW	Ministry of Health and Family Welfare
MOWCA	Ministry of Women and Children's Affairs
MTBF	Medium Term Budgetary Framework
NGO	Non-Governmental Organization
RNE	Royal Netherlands Embassy
Sida	Swedish International Development Cooperation Agency
WHO	World Health Organization

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## ***Abstract***

*Government of Bangladesh has expressed commitment to gender equality objectives and to gender mainstreaming, but often there is a gap between policy statements and the ways in which government spend the money for achieving the objectives. Gender responsive budget is a tool to reduce the gap and achieving gender equality objectives of the Government. Demand for engendering national budget has become stronger during few years. Government has also taken measures to make the budget gender responsive.*

*The origins of GRB work in Bangladesh can be traced to 2001. Prior to this initiative; the Ministry of Health and Family welfare had piloted a gender disaggregated beneficiary assessment of the community health services for donor appraisal. Further government of Bangladesh engaged with gender responsive budgeting in 2005, following the introduction in 2003 of the Medium Term Budgetary Framework (MTBF) under the donor assisted Financial Management Reform Programme.*

*This research is exploratory in nature and attempts to examine out the challenges and opportunities of gender responsive budgeting in health sector. So, Ministry of Health and Family Welfare is selected as a case. There are actors inside government and outside government which affect implementation of gender responsive budgeting. The research attempts to assess the challenges and opportunities of GRB through analyzing the variables inside government and outside government. This study is based upon primary and secondary sources of data. A survey is conducted on the officers' of Ministry of Health and Family Welfare, Ministry of Finance, NGO personnel and on experts and academics.*

*Findings show that though government is committed to gender responsive budgeting there are some organizational and political factors which is hindering the process. Donors and some NGOs are committed to gender responsive budgeting but there is lack of coordinated effort .*

*With its limited resources, health sector budget can be more gender sensitive through political leadership, capacity building, GO-NGO collaboration, utilizing donor funds and enhanced monitoring and supervision.*

## **Chapter one: Introduction**

*A budget, on the face of it, appears to be a gender-neutral policy instrument. It is set out in terms of financial aggregates - totals, and sub-totals of expenditure and revenue, and the resulting budget surplus or deficit. As usually presented, there is no particular mention of women, but no particular mention of men either. However, this appearance of gender-neutrality is more accurately described as gender-blindness. The way in which the national budget is usually formulated ignores the different, socially determined roles, responsibilities and capabilities of men and women. These differences are generally structured in such a way as to leave women in an unequal position. (Elson,1997)*

### **1.1 Introduction**

Gender responsive budget is relatively a new idea in Bangladesh though internationally this approach has three decades long history. Gender responsive budgeting has been drawn attention to Bangladesh recently. Gender responsive budgeting was specially mentioned in the last four budget speeches. This indicates that government of Bangladesh has increased 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. The proposed thesis is an attempt to assess the challenges and opportunities in gender responsive budgeting in health sector in context of Bangladesh.

### **1.2 Background**

The idea of Gender responsive budgeting (GRB) emerged out of a growing understanding that macroeconomic policy can contribute in narrowing or widening gender gaps in areas such as income, health, education and nutrition and makes the living standards of different groups of women and men better or worse ( Elson,2002). One of the most important areas of macroeconomic policy is a government budget. As a policy statement, budget brings the public expenditure and public revenue together and reflects the social and economic priorities of the government. Gender responsive budgeting is perceived as one of the most effective tools to address the existing gender inequality. With this realization government of Bangladesh has taken initiative to address the gender inequality through gender responsive budgeting.

According to Country report on Bangladesh (Commonwealth, 2009) the origins of GRB in Bangladesh can be traced to 2001, supported by the Royal Netherlands Embassy and the 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.

Further 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 Programme. In his 2007/08 budget speech the Minister for 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 gender parity and poverty sensitivity as a guide to budgetary allocation.’

The MTBF places emphasis on the impact that budget allocation will have on Government policies and budgets which are the heart of the gender responsive budgeting. MTBF ministries are required to describe the poverty and gender impact of their different strategies. The departments and agencies rate the level of impact of expenditure on poverty reduction and women’s advancement.

Changes to the budget circular-1 (BC-1) have been introduced by the Ministry of Finance (MOF) includes a specific section on poverty and gender impact. This section includes a set of guidelines to be followed by ministries using MTBF. MTBF line ministries rate the impact of different expenditures on women’s advancement.

Another important development in 2005 for GRB was the government’s publication of its first poverty reduction strategy, *Unlocking the Potential: National Strategy for Accelerated Poverty Reduction* (NSAPR). The poverty reduction strategy identified pro-poor and gender responsive budgetary processes for implementing women’s empowerment and gender equality into national development.

Furthermore, the government has developed a framework to calculate the share of the total expenditure that benefits both the poor communities and women. Individual ministries provide quantitative assessments of, first the number of people under poverty conditions and women affected by the strategy, and secondly, the impact of activities related to the strategy, using a scale of 1 to 5.

The Minister of Finance reports in his 2008/09 budget speech that,

‘...gender expenditure accounted for 23.5 percent of the total budget. We propose to raise it to 26.3 percent in this budget. Government of Bangladesh has taken initiative to disaggregate the budgets beneficiary data on a gender basis primarily for four ministries which will be extended to other ministries respectively.’

Bangladesh is one of the countries in the world that is trying to integrate gender equity dimension in the key functions of the government such as policy, planning and budgeting. But the manifestation of policies and commitments in this regard are not much discernible till now.

### **1.3 Statement of the Problem**

Gender responsive budget is the most important tool for realizing constitutional obligation as well as national and international commitments to avail a more gender harmonious society. Gender responsive budgeting is being repeatedly mentioned in the budget speeches. Budget as a policy statement indicates increased interest of GOB in making a gender responsive budget. Execution of national health policy, meeting the millennium development goals in health sector, execution of National Women’s development Plan depends highly on gender responsive budget initiatives. Research shows that, ‘... the national Health Policy of Bangladesh(2000), which is committed to make health care services easily available and cost-effective to women, children and the distressed, is very gender sensitive’(Majumder, 2003). Gender responsive budgeting is much desired in health sector but as a new approach it has to face many challenges to make it a success. Hence, it is crucial to assess the challenges hindering the process.

### **1.4 Illustration of the Problem**

Demand for gender responsive budgeting has been stronger in last few years. There is a growing perception that GRB has an impact on solidifying national human development index as well as achieving the national goal of gender equality. It has been proven time and again that women’s enhanced status in the society leads to increased output and development, poverty, controls population growth and boosts education and health indicators (Steps,2006)

National budget is the strongest policy tool to reflect national goals set by constitution and other national and international commitments. Constitution of Bangladesh ensures equal right

to all citizens and prohibits discrimination and inequality on the basis of sex and strives to promote social and economic equality. Government of Bangladesh is committed on promoting gender equality through various national and international policy commitments.

In accordance with the spirit of Constitution and various national and international policy commitments, the total budget process has gone through Financial Management and Reform and as a result MTBF approach started in the year 2005-06 with a increased monitoring on gender based expenses. Budget speeches have emphasized GRB. It indicates increased policy focus on GRB.

Government's effort to change the budgetary process is appreciable but there are more that remains to be done. Civil society and academics have been raising their voice for gender sensitive budget. Many argue that budget needs to be sensitized in such a manner that the section of population lagging behind due to their gender identity can be addressed properly through macro-economic policy. Though gender budgeting deemed to be an important focus by the government but in reality the reflection has not fulfilled the expectations. GRB's building blocks are accountability and transparency but the process is very much opposite. The monitoring technique, gender reporting system should be more clear and accountable.

### **1.5 Review of Existing Literature**

'Reflection of women's voice and gender objectives in the national budget of Bangladesh' written by Dr. Pratima Paul Majumder (2001) presents a picture of gender responsive budgeting in Bangladesh based on the national budget of 2001-2002. Data of the four previous national budget had been used primarily to examine whether the budgetary allocation in various sectors has been done in compliance with the gender objectives set in the fourth five year plan(1997-2002).The research also analyzed development budget to find out whether women's share in the national budget has increased compliance with the state's commitment. Ten gender sensitive development projects had also been examined to examine how much benefit women could attain from these projects competing with men. The study also examined ten women focused development projects to have idea about the extent to which these projects empower women. In case of health sector the study finds that development budget (2001-2002) reveals no new health program, even the budgetary allocation for women in the health sector decreased. Most of the ADPs undertaken so far are related to maternal and child health and family planning services. Women remained

neglected in respect to access to general health services and nutrition. Women are considered in the development budget as the agent for reducing population growth rate. For this reason, budgetary allocation undertaken during fifth five year plan failed to achieve the plan's goal of gender equality in health status.

Key- note paper on 'National Budget 2006-2007: gender analysis on health sector' presented by Dr. Nitai Kanti Das(2006) expresses dismal picture in health sector. He opined that,

‘...a woman's entitlement to health facilities are more or less acknowledged as they are reproductive issues, but her special health issues are barely recognized or discussed. The total amount of health budget (for both development and non development sector) of 2006-2007 fiscal year is taka 4,796 crores. Out of this amount, the organizations that are directly related to health service will get taka 872 crores (including wages and salaries) which is only 18 percent of the total health budget. That is the per head allocation stands at only taka 62 and 31 paisa accepting the number of population 14 crores.’

In a report on 'Budget Response of Financial Year 08-09: Gender Lens, Siddique (2008) stated,

‘...the ministry has immense influence in achieving health related MDG,s and for the welfare of the nation. However continuous negligence in the ministry's budget hardly helps achieve the strategic objectives and targets set out in NSAPR-1.’ He also stated that, ‘... among 54 ministries and divisions, 39 ministries/divisions have no direct expenditure for women. In 3 ministries/divisions there is no gender allocation. Regarding Ministry of Health and Family welfare the report states that it received an allocation of taka 5872 crore which is taka 601 crore more than the revised budget. Tk 561.95 crore is allocated as direct expenditure and taka 843.22 crore as indirect expenditure.’ He also mentioned that, ‘...This ministry has immense influence in achieving the health related MDGs and for the welfare of the nation. However, continuous negligence in this ministry's budget hardly helps achieve the strategic objectives and targets set in NSAPR-1.’

'Gender Budgets Make Cents: Understanding Gender Responsive Budgeting' written by Debbie Budlender, Diane Elson, Guy Hewitt and Tanni Mukhopadhyay provides the conceptual framework for the Commonwealth's work on GRB initiatives, traces the evolution of work in this area, assesses the role of different stakeholders and highlights lessons learned . A profile of known activities at the country level shows how gender responsive budgets are being used as a pivotal tool to assess budgetary performance and impact. The involvement of

Commonwealth countries in gender responsive budgets is both long and substantial: it began with Australia in 1984 and spread to Canada and South Africa in 1993 and 1994, respectively. It also provides a country profile of Bangladesh up to the time it was published.

The Commonwealth Secretariat published another book named 'Gender Budget Makes More Cents: Country Studies and Best Practice' was compiled in response to the need to share 'good practice' in gender budget work based on the documentation and detailed analysis of country studies. This is a book by Debbie Budlender and Gye Hewitt.

The report, named Overview of Gender-responsive Budget initiative by ILO, discusses about the tools of gender responsive budgeting, GRB initiatives around the world.

'Gender Budgeting: Practical Implementation Handbook' prepared by Sheila Quinn (2009) discusses about political commitment, bureaucratic commitment role of civil society, gender budgeting at different levels of government, along with tools for gender budgeting.

In the book, 'How to Do a Gender-Sensitive Budget Analysis: Contemporary Research and Practice', Debbie Budlender, Rhonda Sharp & Kerri Allen describes the concepts of GRB, sex and gender, government budget, guidelines how to prepare gender sensitive budget statement.

The paper 'Gender Responsive Budget Initiatives: Some Key Dimensions and Practical Examples' by Professor Diane Elson (2002) focuses about Systematic recognition of the contribution of unpaid care work. The extent to which a country achieves its social and economic objectives depends not only on the amount of paid work its people do, but also on the amount of unpaid work its people do caring for their family members and neighbors, and upon the amount of free time people have for leisure and for civic activities. Unpaid care work is still unequally shared between women and men in most countries and this is one of the major obstacles to equality in paid work and to the full development of the talents of both women and men. A key dimension of a budget's impact on gender equality is the impact on the amount of unpaid care work that has to be done.

Commission on the Status of Women, UN, Fifty-second session published a paper titled 'Financing for gender equality and the empowerment of women Report of 2008' focuses on the Status of Women, which identified "Financing for gender equality and the empowerment

of women” as the priority theme for the fifty-second session. It analyses the current situation of financing for gender equality and the empowerment of women and proposes recommendations for consideration by the Commission. It is mentioned on the council that at its twenty-third special session, that General Assembly called upon Governments to incorporate a gender perspective into the design, development, adoption and execution of all budgetary processes, as appropriate, in order to make adequate budgetary allocations to support gender equality and development programmes that enhance women’s empowerment, and to develop the necessary analytical and methodological tools and mechanisms for monitoring and evaluation (General Assembly resolution S-23/3, annex, para73 (b)).

### **1.6 Scope of the Research**

The purpose of this study is to assess the challenges and opportunities of gender responsive budgeting in Bangladesh. Budget is a bureaucratic process. It is not possible to cover the total budget of the country from GRB perspective. So, the study will focus in the health sector of Bangladesh and will confined itself with Ministry of Health and Family Welfare.

### **1.7 Objectives of the Research**

The specific objective of the study is to examine the challenges and opportunities of GRB in health sector and suggesting policy recommendations so as to make GRB effective.

In addressing the above mentioned objectives the study will deal with the following research questions:

- ✓ What are the challenges of GRB in health sector in the context of Bangladesh?
- ✓ What are the opportunities of GRB in health sector in the context of Bangladesh?
- ✓ How can the challenges of implementing GRB in health sector be addressed?

### **1.8 Justification of the Study**

Different researches have shown that gender responsive budgeting is a very effective tool for achieving gender equality and increase productivity especially in the health, education and agriculture sector. The constitution of People’s Republic of Bangladesh has treated health as a fundamental human right. The article 18.1 has described the development of public health and the stratum of nutrition as one of the prime responsibilities of the state. Constitution of Bangladesh ensures equal right to all citizens and prohibits discrimination and inequality on



the basis of sex and strives to promote social and economic equality. Especially with respect to women, Article 28 of the Constitution states, “Women shall have equal rights with men in all spheres of state and public life.”

Government of Bangladesh is also committed on promoting gender equality through various international policy commitments such as Convention on the elimination of all sorts of discrimination against women (CEDAW), the Millennium Development Goals. The National strategy for Accelerated poverty Reduction2 (NSAPR2) contains gender equality as one of its primary objectives. Achieving gender goals of MDG and gender related strategic goals of NSAPR 2 depends on how much the health budget is gender sensitized.

Despite all commitments, women’s special health issues are not addressed properly though they have to face extra health hazards in addition to general phenomenon. The health policy of Bangladesh synchronizes with the MDGs. The goals that have been adjoined in agenda 5 include maternal health. The analysis report on the progress of MDGs shows a lower rate of achievements. With a view to address the gender gap, NSAPR 2 prioritized pro-women service system in government health centers. For successful implementation of the policies, gender responsive budgeting is an effective tool.

The study examines the present scenario of the implementation level of GRB in health sector. It focuses on the variables inside government and outside government which affect the implementation of GRB in health sector. As progress in this area much expected, the study seeks to assess the challenges that Bangladesh is facing in this regard and suggesting some way forward.

### **1.9 Conceptual Framework**

In order to examine the challenges and opportunities that affect the implementation of GRB in health sector of Bangladesh, various implementation theories and models are reviewed. On the basis of literature review a framework is developed to analyze the challenges and opportunities in implementation of GRB. The study finds relevance to Derrick W Brinkerhoff’s(1996) Process perspective on policy change. The study also finds relevance to Policy Implementation Process by Van Meter & Van Horn (1975). A discussion on theoretical framework for the present study is provided in chapter two.

## **1.10 Methodology**

The present study explores the challenges and opportunities that affect implementation of gender responsive budgeting in Health sector of Bangladesh. It is exploratory in nature and based on a qualitative approach. A case study of Ministry of Health and Family Welfare has been applied. It has focused on GRB in Ministry of Health and Family Welfare. The study also uses content analysis and survey methods for collecting data and information.

### ***Content analysis***

The study relies on review of secondary information. So, it applied content analysis. Information and data for this study is obtained from relevant published and unpublished documents, circulars, reports and publications of related ministries and NGOs. Newspaper and online information is also used.

It may be mentioned here that gender responsive budgeting is an ongoing process and new phenomenon in Bangladesh. So, content analysis is taken as one of the methods to find out the current scenario of GRB initiatives and challenges with a specific focus on its implementation.

### ***Survey method***

Survey method helps to get reliable data and organized information on a particular problem. So survey method is adopted to get primary information from related ministry officials, NGO personnel and experts.

The primary data and evidence for the study have been collected from interviews with Ministry officials, NGO personnel and experts.

### **Mode of Data Collection**

#### ***Questionnaire***

Questionnaire method is chosen to collect basic qualitative information. Through questionnaire information is collected from officials of MOF and MOHFW, NGO personnel

and experts to know their views about GRB in health sector, constraining factors and suggestions for proper implementation of gender responsive budgeting in health sector.

### **Technique of Data Collection**

- Purposive selection of interviewee from Ministry , NGOs and experts in this field,
- Structured , Semi-structured and open ended questionnaire
- Informal discussions

**Table 1: List of respondents**

Sl. no.	No. of respondents	Organization	Respondents	Mode of data collection
1	10	Ministry of Health & Family Welfare	Govt. officials of different levels	Questionnaire
2	10	Ministry of Finance	Govt. officials of different levels	Questionnaire
3	5	NGO	From related NGOs	Questionnaire
4.	5	Expert/Academic	Experts and academics in GRB	Questionnaire

### **Validation of Data**

- Through cross checking of primary data with existing contents.

### **1.11 Limitations of the Study**

The study is limited by time constraints. Collection of data took more than stipulated time due to busy schedule of the respondents. Ministry officials were very busy in preparation of budget. To collect information from bureaucrats, experts was not easy either for various accounts. More time was required to gather, analyze data in a more detailed manner and present it in a more organized way.

### **1.12 Organization of thesis**

This thesis is presented in seven chapters. **Chapter One** provides background of the research problem, statement of the problem, scope and objectives of the research, literature review, justification of the study, methodology, limitations and highlights conceptual framework.

**Chapter Two** discusses some conceptual issues relevant to implementing GRB. Based on the discussion an analytical framework is drawn to analyze the challenges and opportunities derived from the variables inside government and outside governments. Variables are explained here as well.

**Chapter Three** presents concept of GRB, tools, rationale of GRB, emergence and actors of GRB.

**Chapter Four** discusses GRB in relation to CEDAW, functions, missions and strategic objectives of MOHFW, allocation of resources in health sector.

**Chapter Five** presents the findings of field survey.

**Chapter Six** analyses the findings to answer the three research questions asked with present contexts and drawing examples from countries practicing GRB.

**Chapter Seven** offers summary of findings, conclusion and indication for further research.

## **Chapter two: Conceptual Framework**

### ***2.1 Conceptual issues***

At present there are over 60 countries in the world where there have been gender budget initiatives of some kinds. The ultimate aim in gender budget work is to ensure that gender is mainstreamed – that it is taken into account in all parts of the government budget. There is no ‘one size fit to all’ model of GRB initiatives. By reviewing the initiatives taken by Commonwealth secretariat, UNIFEM, World Bank, CIDA and different country experiences a basic framework of applying GRB is identified. At implementation level different countries face different types of challenges regarding their level of development, socio-economic and cultural context.

Gender budget work can be undertaken by government, by parliament or by civil society. International organizations can also be engaged in an enabling or supportive role. The implementation of the initiative can take several forms, depending on its political location, the extent of coverage and the stage of the budget cycle at which it is undertaken. Similarly, the findings and results can be presented in different ways, depending on the objective they are meant to achieve.

#### ***Political Location***

- at national, regional or local levels of government;
- inside government departments, organized by officials and ministers;
- in elected assemblies, organized by elected representatives;
- outside government, organized by researchers and civil society organizations.

An interactive, consultative process involving all of the above has been found to be particularly effective (Budlender 2002). Gender responsive budgeting needs to be organized in ways that democratize the process by which budgets are made and implemented, and give more voice to women’s concerns.

#### ***Coverage***

- the whole budget (rarely attempted, to date);
- expenditure of selected departments or programmes;
- expenditure on new projects;
- selected forms of revenue (taxes, user fees, etc.);

- changes in the tax system;
- implementation of new legislation.

The expenditures and revenues to be covered are generally selected in the light of analysis of the pattern of gender inequality, women's priorities and government policy on gender inequality in the country concerned.

### ***Presentation of Analysis***

Results of gender analysis of expenditures and revenues may be presented in different ways and by different actors.

- at a number of points in the main budget and/or evaluation report;
- in a special annex to the main budget and /or evaluation report;
- in briefing papers for parliamentarians;
- in press releases;
- in submissions to government task forces, planning groups, inquiries, etc.;
- in research publications;
- in popular education publications.

Consideration must be given to the most effective way to present the analysis from the point of view of accountability, transparency and democratic participation in budget processes . (Elson, 2001)

UNIFEM's requirements to complete a gender-sensitive budget analysis are:

- A diagnosis where women's needs and interests are identified and defined;
- Political will;
- Civil servants trained and sensitized;
- Analysis that focuses on the previous year's budget and makes
- Recommendations for the upcoming budget;
- Dissemination of recommendations and results to government and civil society and
- Civil society follow-up, for example, in the form of vigilance committees.

(Pearl, Rebecca,2002, The Andean Region: A Multi Country Program, in Budlender (ed.) Gender Budget Makes More Cents, Commonwealth Secretariate,pp41)

## ***2.2 Theoretical issues***

The present study aims to examine the challenges of gender responsive budgeting in the health sector. Gender responsive budgeting entails a change in the policy process and the existing budget process. Hence, the study finds its relevance to Derrick W. Brinkerhoff's (1996) 'Process perspective on policy change: Highlighting Implementation.' He mentions that,

‘... the complexities of this policy change are a quantum leap beyond those of the earlier ones, where in many cases policies are designed and put in place by an elite team of technocrats who concentrated on technical aspects of policy prescription, insulated from politics as usual and standard bureaucratic procedures. Public officials charged with responsibility for implementing policy reforms face changes in their roles, severe institutional constraints, new interaction patterns with other public agencies and civil society and pressures for showing results.’

Traditionally, developing country officials and donor agencies have focused primarily on policy content, often ignoring the process dimension of implementation. Dealing with the challenges of reform implementation means not simply tinkering with existing operating routines. For contributing to advancing the state of art and practice, a range of questions relating to the challenges of policy implementation in developing and transitional economies are asked:

What managerial perspective and techniques can help policy implementers deal with the difficulties inherent in the reform process?

Who can and should participate in implementing policy change?

What organizational arrangements facilitate policy implementation?

How can donors and countries work together to implement policy?

The above mentioned questions are very much related to facing the challenges and exploring the opportunities in implementing gender responsive budgeting. In the context of Bangladesh, GRB is being implemented at the national level. In the case of the health sector, the main government actors are the Ministry of Health and Family Welfare, the Ministry of Finance, the Ministry of Women's and Children's Affairs. NGOs, donors and civil society are also important actors and playing a supportive role. The budgetary process is very much bureaucratic in Bangladesh. So, appropriate

rules/regulations, institutional arrangements, new skill for implementation, coordination between different actors are vital for implementing GRB.

Brinkerhoff suggests to adopt a managerial approach for policy implementation. He mentioned the example of gender policy implementation framework proposed by Snyder, Berry and Mavima. They explicitly address setting strategic objectives, improved organizational capacity for mobilization and participation of stakeholders. He also put emphasis on participation, organizational arrangements and role of donors in implementation.

The study also finds relevance to Policy Implementation process offered by Van Meter & Van Horn (1975). They have described policy implementation as encompassing those actions by public and private individuals (groups) that are directed at the achievement of objectives set forth in prior policy decisions. Their model involves actors and factors of implementation in a single organization. They identified six variables which shape linkage between policy and performance. These are:

- standard and objectives of policy,
- resources-funds, incentives
- characteristics of the implementing agency- competence and size of organizations staff, the degree of hierarchical control
- economic social and political formation,
- inter-organizational communication- institutional mechanism, procedure, technical advice and assistance
- enforcement activities and the disposition of implementers.

### **2.3 Analytical Framework**

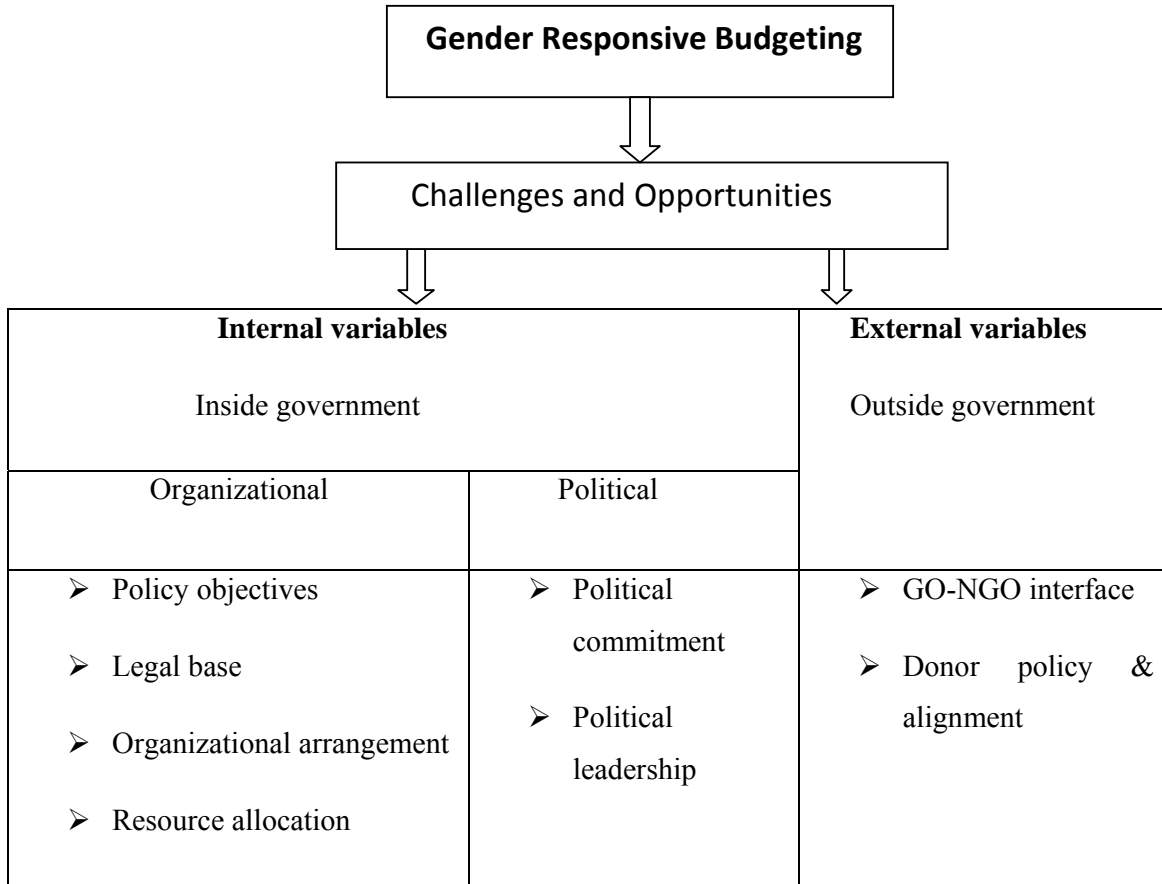
The above mentioned theoretical discussion and country perspective of Bangladesh lead to draw an analytical framework for identifying the challenges and opportunities of GRB in a systematic way:

The study divides the independent variables affecting GRB in two parts as inside government variables and outside government variables. The study identifies the most related



independent variables which are vital for implementation of GRB and tries to examine how much they are constraining or conducive for implementing GRB in MOHFW.

Figure 1: Analytical framework



## 2.4 Operational Definitions

Implementation is a dynamic process that involves interaction of many variables. In this study, implementation of GRB is dependant variable. Internal and external factors related to implementation process are independent variables.

### ***Challenge***

Here, ‘challenge’ stands for constraints and barriers in applying gender responsive budgeting. In Bangladesh, GOB is the main actor in implementing GRB. In case of gender responsive budgeting in health sector Ministry of Health and Family Welfare, Ministry of Finance and Ministry of Women and Children’s affairs are vital actors.

According to Gita Sen (cited in Budlender, 2002).

‘...the institutions of government are not always well endowed with a capacity to integrate gender into budgetary policies. The Ministry of Finance plays a central role in the implementation of a gender-sensitive budget analysis but institutional capacity may need to be systematically built. The average Finance ministry views gender as peripheral to its own role and work. Changing this mindset will require both political will to back up the mainstreaming effort, as well as carefully crafted methods for drawing out the enthusiasm for cooperation of Finance ministry officials and staff

She identified some challenges like absence of a clear understanding of how gender is linked to that role; non-conducive institutional structures and ethos within which Finance ministries function etc. For implementing GRB various challenges derive from capacity of implementing agency, policy objectives, legal base, institutional arrangements etc. These variables are independent and affect the implementation of GRB.

### **Opportunities**

‘Opportunity’ stands for the independent variables extending the scope for GRB. Most of the developing countries depend on foreign funds for execution of development programs. Catagey (2001) states that,

‘...Budget-making processes often involve not only the citizens of a country, whether placed inside or outside the government, but also international actors. This is because both the revenues and the expenditures of governments are affected by the linkages of their economies to other economies through capital and trade flows, debt and ODA. Through loan conditionalities, multilateral institutions of global governance such as the IMF can have as much or more say than governments in the way that budgets are formulated. This is especially the case with highly indebted countries.’

In Bangladesh gender responsive programs in health sector depend largely on donor funding and NGOs. Donor countries also have a say in the way governments use external revenues. However, external actors are not monolithic in their approaches to development or the ways in which they make external resources available. While some have focused on financial criteria for making external resource thus available, others have viewed their role as partners with governments and civil society groups, supporting the reprioritization of expenditures towards socially equitable budgeting. (Çagatay,2000).In Bangladesh, gender responsive

projects, medium term budgetary framework are financed by donors. Along with donors assistance, country perspective and ownership of program is important for utilising the opportunity. NGOs are also working as catalyst. They are involved in advocacy, raising awareness etc. Donors and NGO's are playing conducive role in GRB. Through using this opportunity properly, health sector can go a long way to make the budget gender sensitive.

## **2.5 Explanation of Variables**

### ***Policy Objectives***

Daniel Mazmanian and Paul Sabatier (cited in Sabatier,1986) put emphasis on clear policy objectives for policy implementation. Gender responsive budgeting in health sector depends on the annual budget of the government. In the Policy Implementation process Van Meter & Van Horn (1975) state that standard and objectives elaborate on the overall goals of the policy decision. They move beyond the generalities of the legislative document to provide concrete and more specific standards for assessing program performance. In determining standards and objectives one could use the statements of policy makers, as reflected in numerous documents such as program regulations and guidelines spell out in the criteria for an evaluation of policy performance. These standards and objectives are self-evident and easily measurable in some way. So, as policies, budget speech and medium term budgetary framework of Ministry of Health and Family Welfare is discussed and how much they are conducive for GRB is explored through real field practitioners and experts of GRB.

### ***Legal Base***

Sabatier and Mazmanian (Cited in Sabatier,1986) find implementation process legally structured to enhance compliance by implementing officials and target groups. In context of Bangladesh, legal base is very important for implementation of any policy. Bureaucracy in Bangladesh is very much procedure oriented. Budget process is very much bureaucratic. So, relevant rules, regulations, circulars, office orders are vital for implementing GRB. For this reason the study has taken legal base as a variable and aims to know the strength of legal base for implementing GRB.

### ***Institutional Arrangement***

According to Brinkerhoff (1996) the introduction of new tasks and objectives accompanying policy reform will likely cause modification in the implementing organization. Countries which are applying GRB have introduced various institutional arrangements like gender responsive budget committee (GRBC), tools for analyzing etc. For example, in Nepal a Gender Responsive Budget Committee (GRBC), coordinated by Division Chief /Joint Secretary of Programme and Budget Division, has been instituted in the Ministry of Finance. UNIFEM, Nepal is permanent members of the GRBC. UNIFEM played a special role in awareness raising and funding these activities with MOF. In Ethiopia there is women's affairs committee to see that every piece of legislation that is passed by the parliament has incorporated the proper gender balance.

In this study institutional arrangement is taken as a variable which includes indicators like GRBC, special cell/unit for GRB, training on GRB, coordination among related ministries, role of MOWCA in promoting GRB etc.

### ***Political Commitment***

The budget of a government expresses its priorities and choices. As pointed out by Budlender in the South African *Second Women's Budget* (1997, p51), 'any budget is intrinsically political. The budget determines from whom the state gets resources, and to whom and what it allocates them. Each decision is apolitical one, as is the decision on the overall size of the budget'. Like Budlender, Hewitt and Mukhopadhyay opines that effectiveness and success of GRB initiatives depends on the degree of political support that the process is able to secure from the highest levels of government, from Ministers of Finance and Ministries Responsible for Women's Affairs.

Measuring political commitment suggests (HIV/AIDS toolkit, 2000) several approaches. The most direct approach is to measure statements made by leaders. This usually entails counting the number of positive statements made by national leaders as reported in national newspapers. A second approach is to track quantifiable indicators of actions that result from political commitment. These might include such items as the existence of a national policy, strategic plan, or highly placed government program. Another better indicator is funding. A third approach is to use a composite indicator that attempts to measure all the aspects of political commitment by using the judgments provided by a panel of well-informed

individuals. For this study, National Strategy on Accelerated Poverty Reduction 2 (NSAPR 2) is taken as indicator. Content analysis and survey is used to measure how conducive it is in implementing GRB.

### ***Political Leadership***

Since the Beijing Conference in 1995, gender mainstreaming has been adopted almost universally as the strategy by which gender equality is to be pursued. Signing up to a strategy is just the first level of political commitment. The policy is rendered impotent unless there is deliberate and systematic follow-through. Genuine political commitment is demonstrated by political leadership and oversight, which in turn means setting the vision and ensuring the commitment to gender equality stays on the long-term agenda. (Sheila Quinn, 2009). Political leadership is reflected in the initiatives taken by political leaders. So, initiatives in GRB is considered as indicator of political leadership.

### ***GO-NGO Interface***

Experiences all over the world show that assistance from NGOs act as a positive force in accelerating GRB. In Bangladesh they are playing active role as catalyst, and advisor. Sometimes the situation also may be reverse. According to Budlender (2002)

‘... In many countries, unfortunately there is an antagonistic relationship between NGOs and Government. While governments are often suspicious about NGOs, NGO’s similarly often have hesitations about engaging to closely with government. Often this antagonism centers on resource, as both government and NGOs are dependent on the same donor.’

In this study, GO-NGO interface is an independent variable. The study assumes that NGOs are positive force for implementing GRB in health sector of Bangladesh. Through the indicators like level of cooperation, involvement in advocacy, raising awareness their role is to be revealed.

### ***Donor Policy and Alignment***

According to Paris declaration alignment means that donors base their overall support on partner countries’ national development strategies, institutions and procedures. Donors align with partners’ strategies. Donors commit to:

- Base their overall support – country strategies, policy dialogues and development co-operation programmes– on partners’ national development strategies and periodic reviews of progress in implementing these strategies.
- Draw conditions, whenever possible, from a partner’s national development strategy or its annual review of progress in implementing this strategy. Other conditions would be included only when a sound justification exists and would be undertaken transparently and in close consultation with other donors and stakeholders.
- Link funding to a single framework of conditions and/or a manageable set of indicators derived from the national development strategy. This does not mean that all donors have identical conditions, but that each donor’s conditions should be derived from a common streamlined framework aimed at achieving lasting results.

*(Source: MfDR Principles in Action: Sourcebook on Emerging Good Practices)*

IMF working paper on role of international organizations describes role of various organizations like Commonwealth, OECD, and UN etc’s role in promoting GRB in different countries.

“Integrating gender responsive budgeting into the aid effectiveness agenda” funded by the European Commission (EC) in collaboration with UNIFEM launched a three-year programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies contribute to enhancing a positive impact on gender equality of aid provided in the form of General Budget Support (GBS). In the first stage of the programme, research was carried out in ten developing countries in July 2008. The research aimed to investigate how GRB tools and strategies have been used in the context of currently used aid modalities- specifically general budget support (GBS) and sector budget support (SBS). (Dr. Acharya, 2009)

As Bangladesh is dependent on foreign assistance for implementing annual development budget, donor policy has an impact on implementing gender mainstreaming programmes. How much donor policy supports national development strategy, funding on gender responsive projects for promoting GRB is analyzed through primary and secondary data.

**Table2: List of indicators**

List of variables	Indicators	Method
Policy objectives	Budget speech, medium term budget framework of MOHFW	Survey, Content analysis
Legal base	Laws/Rules/ regulations/circulars for GRB	Survey
Institutional arrangement	Special committee/unit/cell for GRB/gender equity, training, coordination	Survey
Political commitment	NSAPR2	Survey, Content analysis
Political leadership	Initiatives taken by concerned ministers,	Survey
Resource allocation	Amount of allocation in health sector in gender specific programs	Survey ,content analysis
GO-NGO interface	Level of cooperation, role in advocacy, awareness building,	Survey
Donor policy and alignment	Support on national development strategy in health sector, supply of fund in GRB projects	Survey, content analysis

## **Chapter Three: Gender Responsive Budgeting: An Overview**

### **3.1 What is Gender Responsive Budget**

GRB is an approach aimed at mainstreaming the gender dimension into all stages of the budget cycle. Some concepts of GRB provided by different academics, experts, organizations are given below:

Gender responsive budgets provide a means for determining the effect of government revenue and expenditure policies on women and men. GRB initiatives can consist of different components and vary considerably across countries and regions given their specific social, political contexts, and the nature of the institution implementing them. These initiatives, led either by governments or civil society groups, involve the examination. There are a variety of names for processes aimed at assessing the gender impacts of government budgets, of how budgetary allocations affect the economic and social opportunities of women and men. The exercise does not propose separate budgets for women nor necessarily argue for increased spending to women-specific programmes. GRB initiatives seek to create a direct linkage between social and economic policies through the application of a gender analysis to the formulation and implementation of government budgets. (Hewitt and Mukhopadhyay,2002)

Gender responsive budgeting (GRB) is budgeting that integrates a gender perspective and tracks how budgets respond to gender equality and women's rights requirements. This entails examining not only actual allocations and revenue raising measures but also budgeting systems, budgeting processes and looking at the roles of the various actors throughout the process. It also entails investing in making available mechanisms, guidelines, data, and indicators that enable gender equality advocates to track progress, benefit incidence and show how supposedly gender neutral budgets impact women (UNIFEM).

“Gender budgeting is an application of gender main-streaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.” (Quinn, Sheila,09)

GRB is budgeting that incorporates a gender equality perspective into the budgeting process and the policies that underpin it in order to promote equality between women and men. GRB does not involve creating separate budgets for women and girls, or simply increasing specific



budget allocations directed to these groups. Instead, it involves collecting budget revenues and allocating expenditures that address persistent inequalities between women/girls and men/boys (Sharp 2003; Hofbauer 2003; Budlender et al, 2002 cited in Overview of Gender-responsive Budget initiative, ILO).

According to Barkat, (Barkat et al, 2006)

‘... gender-sensitive budget process looks at gender awareness and mainstreaming in all aspects of budgeting at national and local levels. It monitors and evaluates government expenditure and revenue from a gender perspective. It promotes more effective use of resources to achieve both gender equality and human development objectives. It stresses reprioritization within and across Ministries, Departments and Agencies rather than mere increase in overall government expenditure.’

Gender Responsive Budgets are tools and processes designed to facilitate a gender analysis in the formulation of government budgets and the allocation of resources. Gender budgets are not separate budgets for women, or for men. The way in which national budgets are usually formulated ignores the different, socially determined roles, responsibilities and capabilities of men and women. These differences are generally structured in a way that leaves women at a disadvantage in society by creating inequality gaps. Therefore they are an important tool for analyzing the gap between expressed commitments by governments and the decision-making processes involved in how governments raise and spend money. Gender responsive budgets can contribute to narrowing such gaps.

### **3.2 Some Tools for GRB Analysis**

#### ***3.2.1 Diane Elson's Six Tools***

GRB initiatives by commonwealth secretariat created a set of analytical tools for budgetary expenditure analysis that can be used by different governments. In the mid-1990s the Commonwealth Secretariat commissioned Diane Elson to develop “tools” for GRB analysis. Diane Elson did the conceptual framework in delineating 6 broad categories of tools for integrating gender analysis in GRB initiatives. These tools are based on experiences to gender sensitize budgets in Australia and South Africa. They tools provide generic methodologies that can be applied jointly and individually to provide data that would inform policy and support civil society demands for a more equitable distribution of government resources and a more effective implementation of women's rights. These methodologies have been the main driving force for the increased momentum around gender budgeting and they have been used

and adapted by gender equality advocates in examining government budgets or advocating for more responsive budgets.

The various ‘tools’ that can be utilized for a gender-sensitive analysis of budgets, with some adaptations, are:

**Gender-aware policy appraisal:** This is an analytical approach which involves scrutinizing the policies of different portfolios and programmes by paying attention to the implicit and explicit gender issues involved. It questions the assumption that policies are ‘gender-neutral’ in their effects and asks instead: In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?

**Gender-disaggregated beneficiary assessments:** This research technique is used to ask actual or potential beneficiaries the extent which government policies and programmes match these peoples’ priorities. It is a way of hearing the voices of citizens (and non-citizens) about government delivery. Ideally the assessment should include potential beneficiaries as well as actual beneficiaries to learn why some people are not accessing services. The assessment can focus on particular services, or can ask citizens about the services that they think are important. The assessment can use both qualitative and quantitative methods. Government and civil society can use this tool (UNIFEM,2006)

**Gender-disaggregated public expenditure incidence analysis:** This research technique compares public expenditure for a given programme, usually with data from household surveys, to reveal the distribution of expenditure between women and men, girls and boys. It involves quantitative analysis which multiplies the unit cost of providing a particular service by the number of units delivered to male and female beneficiaries. More sophisticated analysis combines gender with other variables, such as expenditure quintiles. This approach is difficult to do with respect to services that are not delivered to individuals, such as electricity or water. It also depends on having data available on use of services, for example from a household survey. This analysis is usually done by research groups or the World Bank (UNIFEM,2006).

**Gender-disaggregated analysis of the impact of the budget on time Use:** This looks at the relationship between the national budget and the way time is used in households. This ensures that the time spent by women in unpaid work is accounted for in policy analysis.

It asks how the budget and the services it pays for affect how women and men, girls and boys spend their time. Accurate estimates of impact require time use data. If time use data are not available, a less accurate assessment can be done on the basis of logical analysis. This analysis will usually be done within civil society but should also be done by government. (UNIFEM, 2006)

**Gender-aware medium term economic policy framework:** This attempts to incorporate gender into the economic models on which medium term economic frameworks are based.

Through the term gender-aware medium-term economic policy framework, Elson was referring to two sub-tools. The first sub-tool involves inserting gender elements into the macroeconomic models which many countries use to determine what resources are available at the beginning of the budget cycle, and to determine what the economic impact will be at the overall, industry, household and individual levels of different macroeconomic policies. Gender can be inserted by disaggregating the labour supply variables in the model. If time use data are available, the model can also be amended to include the unpaid care economy. Macroeconomic models are usually housed with government or its related agencies. The second tool involves a gender-aware medium-term economic framework, i.e. a multi-year budgeting approach which takes gender considerations into account. Because the introduction of a mid-term budget framework (MTBF) usually happens alongside the introduction of performance budgeting, an important aspect of using this sub-tool involves developing output and outcome indicators that are gender-sensitive (UNIFEM, 2006).

**Gender-aware budget statement:** This involves an accountability process which may utilize any of the above tools. It requires a high degree of commitment and co-ordination throughout the public sector as ministries or departments undertake an assessment of the gender impact of their line budgets.

### **3.2.2 Sharp's Three-Category Approach**

The South Australian women's budget of the 1980s used a three-category format developed by economist Rhonda Sharp, who assisted government in its efforts. The three-category approach was designed to assist government officials with analysis of the budget and as the basis for presentation in the annual budget statements. It was not intended to be the basis for formulation of budgets. These three categories have since been used in several other GRB

initiatives. The South Australian government tabled a gender budget statement each year on budget day which divided expenditures into three categories (UNIFEM2006). They are:

**Gender specific expenditures:** these are allocations to programmes that are specifically targeted to groups of women, men, boys or girls, such as programmes on men's health (e.g., prostate cancer) or violence against women.

**Expenditures that promote gender equity within the public service:** these are allocations to equal employment opportunities, such as programmes that promote equal representation of women in management and decision making across all occupational sectors, as well as equitable pay and conditions of service. This is distinct from programmes that promote the employment of equal numbers of women and men.

**General or mainstream expenditures:** These are allocations that are not covered in the two categories above. The analysis focuses on the differential impact of the sectoral allocations on women and men, boys and girls. Although the analysis is challenging due to the lack of gender disaggregated data in many instances, these expenditures are also the most critical because more than 99 per cent of government expenditure usually falls into this category.

Another dominant methodology used by civil society in implementing GRB is the five-step approach, shown below. This method draws on the South African experience and is the basis of Diane Elson's Gender-aware Policy Appraisal. Many civil society-led initiatives have applied it either directly or indirectly (e.g. Mexico, Philippines, Tanzania and Uganda). It has been useful for analyzing a particular policy, programme or sector, such as HIV/AIDS. GRB initiatives have mainly used it to analyze on-going expenditure (Hofbauer 2003; Budlender et al 2002).

### **3.2.3 The Five-Step Approach**

1. Gender analysis of the situation of men, women, girls and boys in a particular sector;
2. Analysis of how policies address the gendered nature of the situation;
3. Analysis of whether the assigned allocations are sufficient to implement gender responsive policy;

4. Monitoring of expenditures and implementation of policies (this requires assessing whether public expenditure was spent as intended); and
5. Evaluating outcomes (this involves assessing the impact of policy and expenditure and checking how it has contributed to the government gender equality commitments. ( Budlender ,2002; Sharp ,2003).

### **3.2.4 Other Tools**

#### **Call circulars and gender-responsive budget submissions**

Many of the tools described above involve gendered analysis of budget. Such analysis underlies most GRB work in some ways. Ultimately, however, one needs to move beyond analysis and influence budgets.

For this, **call circulars and gender-responsive budget submissions** constitute two important tools. Call circulars are the official notices that are issued by the Ministry of Finance or its equivalent near the beginning of each budget cycle. This call circular goes to all spending agencies (ministries, departments, other government-funded institutions). The circular usually tells each agency what its budget “ceiling” for the next year is, i.e. how much the Ministry of Finance is planning to allocate to that agency. The circular also gives a range of other instructions to the agencies about how they should construct and format the draft budget for the coming year and how they should present the motivations for this budget. The agencies then use this format to draw up their budget submissions which are inspected by, and negotiated with, the Ministry of Finance after submission and before going to Cabinet. The format of budget submissions differs widely across countries. Some submissions consist mainly of tables of numbers. Others—especially where countries are moving towards performance budgeting— include a lot of narrative. These documents are generally not public; they are internal working documents of government. However, if the call circular states that gender should be reflected in the submissions, and will be considered an important criterion during negotiations, this can be an important incentive for agencies to budget in a gender-sensitive way. And the more clearly the call circular specifies how gender should be specified, the more likely it is that agencies will consider the issue carefully and specify in a clear way what they intend to do. Several countries have now taken the step of mentioning gender in their call circular. Some ask only for agencies to specify women-oriented schemes. Others say simply that “gender should be considered.” Ideally, any call circular that mentions

gender needs to have accompanying documentation and capacity building to assist agency officials to “follow the gender instruction.”(UNIFEM, 2006)

### **3.3 Emergence of Gender Responsive Budgeting: Australia**

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 between 1984-1996. Women’s budgets were introduced in South Australia (1985), Victoria (1986), the Australian Capital Territory (1989), Queensland (1991), Tasmania (1992) and the Northern Territory (1993). New South Wales conducted a budget exercise focussing only on new expenditure initiatives for women and girls in the early 1980s. It introduced a comprehensive women’s budget in 1991. The form that women’s budgets took in Australia established a model whereby each government agency was required to provide an audit of the annual government budget of the government’s achievements in relation to women and girls. The exercise was a comprehensive one with respect to government expenditures. It was strongly emphasized to departments that all the agency’s programs and expenditures were relevant, not just those expenditures directly allocated to women and girls. The South Australian women’s budget, introduced in 1985, was the first to make this criterion explicit (Sharp & Broomhill, 1998). Agencies were asked to report on their global budget according to whether these expenditures and programs were:

1. ‘specifically targeted to women and girls expenditures’ (for example, Aboriginal women’s health initiatives and programs to increase young women’s access to non-traditional job training);
2. ‘equal employment opportunity expenditures’ directly undertaken by the agency on behalf of its women workers (for example, mentoring programs for women public servants and rewriting base grade clerical job descriptions for gender bias); or
3. ‘general or mainstream expenditures’ (for example, identifying the users of legal aid and who accesses the export market industry assistance). The total expenditure framework enabled a quantitative assessment of the proportion of government expenditures which are targeted to women and girls relative to non-targeted, indirect or general expenditures.

An analysis of one of the early Australian state budgets showed that the category ‘general or mainstream’ or indirect expenditures averaged 99 per cent or more of the total budgets of the 26 participating agencies (Sharp & Broomhill, 1990, p 3). Specifically targeted expenditures to women and girls in the community and equal opportunity expenditure within the public

service, while strategically important, were small, being less than 1% of the total budget of the selected government agencies.

Another important feature of the Australian women's budget model has been the critical role the central women's policy offices have played in coordinating and driving the women's budget exercises. This has been crucial in shaping the politics of the Australian women's budget model. The women's policy offices have worked closely with Treasury Departments because, in many cases, the report was published as one of the government's budget papers. The key role played by women's policy machinery within government led to Australian women's budgets being described as 'an example *par excellence*' of a bureaucratic-led strategy rather than a community-based strategy. The Australian women's budget exercises have undergone various changes since the first Federal Government women's budget in 1984. While all States and Territories had implemented women's budgets in the 1980s and 1990s, by the end of 1998 only three States and Territories continued to use women's budgets as an audit exercise in government. A common theme with these exercises is to report on the implementation of various policies which are important in achieving the government's goals in relation to women and girls. (Budlender, Sharp & Allen, 1998).

### **3.4 The Goals of GRB Exercises**

The success of GRB exercises depends in changing budgets and policies so that gender equality is promoted. As Sharp (2001, p85) states,

‘...these changes might involve more resources or doing things differently and can include one or more of the following:

- increasing budgetary allocations
- improving the quality of resources
- redistributing resources
- changing the type and quality of policies and programmes.’

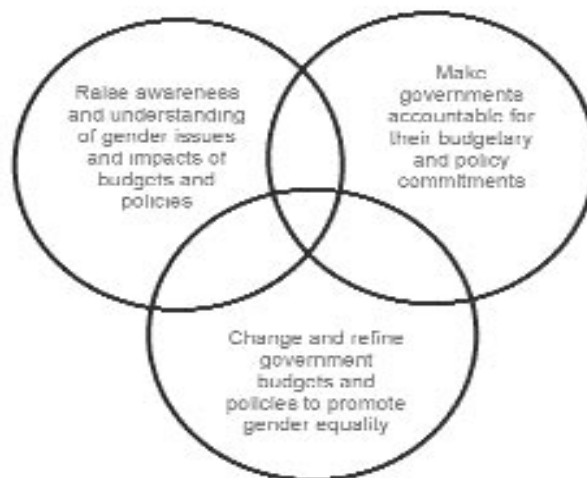
She also mentions that since budgetary and policy decisions are ultimately political in nature, change to promote gender equality also requires actors engaging with budgetary processes and institutions, both within the state and civil society, to give 'voice' and advocacy to gender issues and ensure government accountability. For these reasons, the goal of changing

budgets and policies to promote gender equality suggests augmentation with strategies that seek to:

- raise awareness of the gender issues and impacts of budgets and policies;
- promote accountability of governments for their gender equality commitments.

Accordingly, gender responsive budgets could be conceptualized as involving three core and interrelated goals, as illustrated in bellow.

**Figure 2: Three core goals of gender responsive budgets**



Source: Sharp,2001, p86

### **3.5 Rationale for Gender Responsive Budgeting**

A gender responsive budget is an important mechanism for ensuring greater consistency between economic goals and social commitments. Gender-responsive budget (GRB) initiatives have caught the attention of the gender and development community. Governments, intergovernmental organizations, development agencies, and civil society groups are promoting the use of such initiatives as a central part of their strategy to advance gender equality. This enthusiasm reflects the varied purposes gender-responsive budgets can serve. These include, among others:

- improving the allocation of resources to women;
- supporting gender mainstreaming in macroeconomics;
- strengthening civil society participation in economic policy making;
- enhancing the linkages between economic and social policy



- outcomes;
- tracking public expenditure against gender and development policy
- commitments; and
- contributing to the attainment of the Millennium Development goals

(Budlender et al, 2002, cited in Budlender and Hewitt, 2002, p11).

### **3.6 Actors in GRB**

The nature of GRB initiatives varies from country to country, and they have been undertaken at national, provincial or local levels. Some were coordinated and led by governments, others by civil society groups. Hewitt and Mukhopadhyay (2002) examine the role of different country-level actors and some of the strategies used, providing examples from Commonwealth country experiences. The Ministry of Finance, for example, has a key leadership role for several reasons. The participation of the Ministry responsible for Women's Affairs is also central. The whole process needs to secure political support from the highest levels of government. Lawmakers also have an important role to play, either through participation in debates or their powers to amend budgets, and civil society should be fully involved.

Like Hewitt and Mukhopadhyay, Budlender (2002) stresses that there are many potential players in GRB initiatives at the country level. Her recommendation is that, where possible, these initiatives should try to involve all those who can have a significant impact on making government budgets more responsive to gender concerns. The government has been the main focus of the Commonwealth Secretariat initiative and Budlender notes that, along with the Ministry of Finance and Ministry Responsible for Women's Affairs, other ministries such as health, education and agriculture have often played a significant role. The support of senior officials in these sectors thus needs to be gained. It is important for GRB initiatives to target the bureaucracy as well as the legislature in order to change budget policy and outcomes since the budget has usually been finalized by the time it is presented to parliament. Civil society participation in GRB initiatives is facilitated by a broad common purpose of actors inside and outside government. From within civil society, it is usually NGOs who take the lead. According to Budlender, these NGOs are often comprised of women who are contemporaries of those in government, which facilitates greater collaboration. Men have also played a significant role and featured as the target group for lobbying and training in

government initiatives because of the dominant role they play in budgetary decision-making. Some of the initiatives have drawn on academics and research institutions to assist with the research, or even training. Apart from institutions, strategically-located individuals have also been extremely important in ensuring the achievements of the more successful initiatives, although Budlender warns against reliance on individuals in case the initiatives are not carried through when these champions are no longer around.

Gender-responsive budgets have been and should remain in the ownership of national stakeholders. Nonetheless, external agencies have a crucial support role to play. There are clear opportunities for them to engage in advocacy, produce resource materials, collaborate with stakeholders in the country on programme implementation, and support the adaptation of the programme to incorporate related development concerns including poverty reduction and civil society participation in decision-making ( Budlender ,Hewitt,2002)

The main actors involved in gender responsive budget in health sector of Bangladesh are MOHFW and MOF. MOWCA is playing role as coordinator, providing technical assistance through workshop. training, seminar. Donors are playing important role under the HNPSP. NGOs are playing role in raising awareness, advocacy, motivation and health services. Like other countries MOF plays central role in budget. Under MTBF MOHFW, enjoy more autonomy to make their own budget. So, they have to increase their expertise in making the budget gender sensitive, making effective use of donor funds and assistance from NGOs.

## **Chapter Four: Gender Responsive Budgeting in Health Sector**

### **4.1 Introduction**

Budget is the most important policy tool of government because without money the government cannot implement any other policy successfully. A government may have a very good policy in health sector like on reproductive health, HIV/AIDS, but if it does not allocate the necessary money to implement it, the policy is not worth any more than the paper it is written on.

UMIFEM resource pack (2006) on GRB states that,

‘...GRB is not about 50% male: 50% female, because 50: 50 is “equal” but is sometimes not equitable. GRB is about determining where the needs of men and women are the same and where they differ. Where needs are different, allocations should be different. Health is an area in which male and female needs often differ. Both males and females suffer from influenza, malaria, and tuberculosis, although the economic and social implications of these diseases may differ according to gender. In addition, women tend to have greater reproductive health needs than men. Women also tend to use health services more often than men—both for themselves, and in their roles as carers for other members of the household. This means that 50:50 in terms of health funds reaching men and women probably implies a bias against women. The role of women as carers also means that we need to think beyond the direct beneficiaries to the impact on the other people with whom they live and interact.’

### **4.2 GRB and CEDAW: A Focus on Health**

The 1979 Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) is the key international instrument on women’s rights. CEDAW consists of a preamble and 30 articles. Article 12 relates to women and health. There are also recommendations on violence against women. By March 2005, 180 states had ratified CEDAW. However, some of these states did so with “reservations,” on the basis that their national law, tradition, religion or culture conflict with particular articles. The USA is one of the few countries that has not ratified CEDAW. In 1983 CEDAW issued a general recommendation (GR) (no 24) on article 12 of CEDAW dealing with women and health. Paragraph 2 of the recommendation deals directly with reproductive health. It calls for the elimination of discrimination in women’s access to health care services “throughout the life cycle, particularly in the areas of family planning, pregnancy, confinement and during the post-natal period.” A later paragraph of the recommendation stresses the issues of life cycle by clarifying that the word “women” includes adolescents and girls. The recommendation

also cross-refers to previous recommendations related to female circumcision, HIV/AIDS, and violence against women, among others. The recommendation says that country reports to CEDAW must state whether and how free services are provided to ensure safe pregnancies, childbirth and post-partum periods for women. Paragraph 11 of GR 24 states that if providers refuse to perform particular services (such as abortion) because of conscientious objection, the state must ensure that alternatives are offered to the women concerned. More generally, the recommendation requires that states must report on how both public and private (including non-governmental) providers are meeting their duties to respect women's rights to health care. Monitoring in this respect should cover quality of care as well as access. Paragraph 17 of GR 24 obliges states to take appropriate measures, including budgetary ones, "to the maximum extent of their available resources" to ensure that women realize their rights to health care. (<http://www.un.org/womenwatch/daw/cedaw/states.htm>)

### **4.3 GRB in Health Sector of Bangladesh**

The study has taken Ministry of Health and Family Welfare as a case to reveal the challenges and opportunities in implementing of GRB.

#### **4.3.1 Mission of Ministry of Health and Family Welfare**

The stated mission of Ministry of Health and Family welfare is to 'Ensure health care for all and reduce poverty by improving the health, nutrition and population sector.'

#### **4.3.2 Major Functions of MOF**

1. Formulation and implementation of policies relating to health and family planning;
2. Provide health, nutrition and family planning services and the expansion of such services;
3. Ensure medical facilities, public health, sanitation and the prevention and cure of different communicable and non-communicable diseases;
4. Quality control of the production, import and export of drugs;
5. Matters relating to population control, medical education, training of nurses, national population research and training;
6. Construction, maintenance and expansion of health and family planning installations, nursing institutes and colleges;
7. Implementation of activities relating to maternal and child health care, Expanded Programme on Immunisation (EPI), alternative medical care and nutrition improvement;

8. Matters relating to national/international bodies in health and allied fields.

#### **4.3.3 Medium Term Strategic Objectives of MOHFW**

1. Improvement of mother and child health
2. Improvement of reproductive health
3. Provision of general health care services
4. Provision of specialised health care services
5. Control of communicable and non-communicable diseases
6. Ensure nutritional status and safety of food
7. Increase the efficiency of the drug sector
8. Increase health awareness among the common people
9. Develop and promote alternative medical care
10. Development of medical waste management
11. Development of manpower in the health sector

#### **4.3.4 Allocation of Resources**

Who is benefiting from the delivery of public health services? In answering this question it is important to note that only 12-13 percent of the population uses public health services and this proportion has remained stagnant.(MOF, 2009)According to HNSP annual programme review (2009), total expenditure per capita on health has increased in real constant-price terms by about 60% over the last decade and is currently of the order of \$ 16 per head. Over two third of health spending is in the private sector.

Despite rapid economic growth and increasing share of the overall government budget being devoted to health sector, Bangladesh has increased total GOB spending o health by less than \$2 per capita since the start of HNSP and per capita spending by Government is just \$5 per head is far short of any estimate of the cost of delivering the essential services package or the requirements for achieving the health sector MDGs.

**Table 3: Allocation for Women's Advancement**

Particulars	2009-10 Projection	2010-11 Projection	2011-12Projection
Gender	4459,46,50	4654,28,64	4951,66,29

Source:MOF

#### **4.3.5 Gender Related Structures in Ministry of Health and Family Welfare**

##### ***Gender issue office***

It was established in 1993 with the aim of strengthening gender activities within the MOHFW. Its main functions are the implementation, coordination and monitoring of ministry programming in accordance with policy documents, such as MOHFW's gender equity strategy. Since its inception, the office has developed the Gender equity strategy, the maternal health strategy, a gender sensitive nursing curriculum.

##### ***Gender advisory committee (GAC)***

It was established to monitor the progress of work related to gender policies and strategies. It is chaired by the secretary of MOHFW. It includes the Ministry's WID focal points, development partners and the Ministry of Women and Children's Affairs.

##### ***The Gender NGO and Stakeholder Participation Unit (GNSP)***

It is said to be responsible for gender policy formulation in consultation with stakeholders.

##### ***WID focal points***

WID focal points of 40 ministries and agencies are responsible for overseeing the concerns of women in the programs of their respective issue areas.

Paul-Majumder (2001) presents a picture of gender responsive budgeting in Bangladesh based on the national budget of 2001-2002. In case of health sector the study finds that development budget (2001-2002) reveals no new health program, even the budgetary allocation for women in the health sector decreased.

According to Ministry of Health and Family Welfare, health trends and statistics show a decrease in gender-gaps in health service provision. Indicators such as life expectancy at birth, maternal mortality and accessibility to family planning indicate positive trends. In 2000 the government declared a pro-people, pro-poor and pro-women National Health Policy, and gender issues continue to be an integral part of health policies and programs. For example, in the district, upazila and union levels, women friendly health clinics have been established (Women's advancement and rights in four ministries activities, MOF, p9)

## Chapter Five: Findings

### 5.1 Summary

This chapter analyzes the challenges and opportunities of gender responsive budgeting in relation to variables inside government (organizational, political) and outside government (GO-NGO interface and Donor policy and alignment). Four sets of questionnaire were prepared to assess the indicators and data are collected from Ministry officials (MOF & MOHFW), NGO personnel and Experts. A three scale ( low, moderate, high) questionnaire was used to rank the indicators . Data were collected in the month of April, 2010.

### 5.2 Organizational Variables

#### 5.2.1 Policy Objectives

Clear policy objectives are essential for implementation of any policy as Van Meter & Horn(1975) and Sabatier and Maznamenian(1989) suggests. Budget speech and Medium Term Economic Framework of MOHFW are taken as indicators of policy objectives of the government. The respondents were asked to rank the gender responsiveness of budget speech and MTBF of MOHFW to measure how much policy objectives are conducive for implementing GRB.

##### 5.2.1.1 Gender responsiveness of budget speech

Table4: Gender responsiveness of budget speech

Rank	No. of respondents	Percentage
Low	4	13.4
Moderately	20	64.6
High	6	20
Total	30	100

Source: Data from field study

Question: How much the budget speech is gender responsive?

Table 4 shows that significant number of respondents (64.6%) state that budget speech is moderately gender responsive. 20% respondents rank it as highly gender responsive and 13.4% respondents rank it as low satisfactory. As a matter of fact gender budgeting was specially mentioned in the last four years budget speeches. This indicates commitment of the government to introduce gender responsive budgeting.

### ***5.2.1.2 Gender responsiveness of medium term budget framework of Ministry of Health and Family Welfare***

Table 5: Gender responsiveness of medium term budget framework of Ministry of Health and Family Welfare

Rank	No. of respondents	Percentage
Low	3	10.00
Moderate	12	40.00
High	15	50.00
Total	30	100.00

Source: Data from field study

Question: How much the MTBF of MOHFW is gender responsive?

Table 5 shows that 50% respondents opine that MTBF of MOHFW is highly gender responsive and 40% responded it as moderately gender responsive. Only 10% rank it as low gender responsive. The findings from table 4 and 5 indicate that budget speech and MTBF as policy documents are in favour of gender responsive budgeting in health sector.

### **5.1.2 Legal base**

Rules/ Regulations /Circulars

Data collected from field study reveals that 40% respondents consider that rules, regulations are sufficient for implementing GRB. Ministry of Finance has issued budget call circular-1 for measuring the impact strategic objectives of a ministry on women. In the BC-1, Part -A: Section-3 requires MTBF ministries to describe the poverty and gender impact of their different strategies. In the BC-1, Part-B, Form-4, agencies rate the level of impact of expenditure on poverty reduction and women's advancement. Both of these forms take the MTBF's interest in outcomes and impact to a more specific level. (Gender responsive budgeting in Bangladesh,2007, Plage2, MOWCA)

A significant 60 % respondents stated that rules and regulations are not sufficient. Most of the respondents of this category are from MOHFW.



### **5.2.3 Institutional arrangements**

#### **5.2.3.1 Gender Responsive Budget Committee/Cell/Unit**

There is a Committee called ‘Gender Responsive Budget Working Group’ formed jointly by MOF and MOWCA to monitor annual planning activities regarding gender responsive budgeting. Most of the respondents of MOF do not know, that there is a Gender Responsive Budget Committee in MOF. There is Budget Working Committee and Budget Desk Officers in MOF who are accountable for budget of specific ministries. All of them have some kind of training on gender issues and gender responsive budget. In MOHFW there is Gender Advisory Committee but they are not linked with budget.

#### **5.2.3.2 Training on Gender Responsive Budgeting**

Table6: Training on Gender responsive budgeting

Rank	No. of respondents	Percentage
Low	16	53.3
Moderate	11	36.7
High	3	10.0
Total	30	100.0

Source: Data from field study

Question: How much sufficient is the training on GRB?

The data presented in the above table show that more than 53.3% respondents opine that training on GRB is not satisfactory. 36.7% of respondents stated that training on GRB is moderately satisfactory.

#### **5.2.3.3 Coordination between Ministry of Finance and Ministry of Health and Family Welfare**

Table7 : Coordination between Ministry of Finance and Ministry of Health and Family Welfare

Rank	No. of respondents	Percentage
Low	2	10.0
Moderate	10	40.0
High	8	50.0
Total	20	100.0

Source: Data from field study

Question: How much sufficient is the coordination between MOHFW and MOF?

Regarding coordination between MOH and MOHFW, 50% respondents ranked it as highly satisfactory and 40% as moderately satisfactory.

#### **5.2.3.4 Role of Ministry of Women and Children's Affairs in Promoting GRB**

Table8: Role of Ministry of Women and Children's Affairs in promoting GRB

Rank	No. of respondents	Percentage
Low	18	60.0
Moderate	7	23.3
High	5	16.7
Total	30	100.0

Source: Data from field study

Question: How much satisfactory is the role of MOWCA in promoting GRB?

In case of role of MOWCA in promoting GRB 60% respondents are not satisfied. About 24% respondents are moderately satisfied and 16.7% are highly satisfied.

#### **5.2.4 Allocation in Health Sector**

Table9: Allocation in health sector

Rank	No. of respondents	Percentage
Low	9	30.0
Moderate	17	56.7
High	4	13.3
Total	30	100.0

Source: Data from field study

Question: How much satisfactory is the allocation of resources in gender responsive programs/projects?

56.7% respondents were moderately satisfied with the allocation in health sector, 30% respondents are found to be not satisfied with the allocation.

### 5.3 Political Variables

#### 5.3.1 Political Commitment

Table10: Reflection in NSAPR II

Rank	No. of respondents	Percentage
Low	2	6.7
Moderate	14	46.6
High	14	46.7
Total	30	100.0

Source: Data from field study

Question: How much gender responsive is the NSAPR 2?

The above table shows that 46.7% respondents think that NSAPR2 is highly gender responsive and 46.6 % respondents hold the view that it is moderately gender responsive.

#### 5.3.2 Political Leadership

1) Table 11: Initiative of political leaders( Ministry of Finance)

Rank	No. of respondents	Percentage
Low	6	30.0
Moderate	4	20.0
High	10	50.0
Total	20	100.0

Source: Data from field study

Question: How satisfactory is the initiative of political leaders in your organization?

2) Table 12: Initiative of political leaders(Ministry of Health)

Rank	No. of respondents	Percentage
Low	6	30.0
Moderate	14	70.0
High	0	00.0
Total	20	100.0

Source: Data from field study

Question: How satisfactory is the initiative of political leaders in your organization?

In case of initiatives taken by political leaders MOHFW and MOF show different pictures. As high as 50% respondents stated that roles of political leaders are highly satisfactory in MOF. But in case of MOHFW 70% respondents opined that political leadership was moderately satisfactory. So the findings suggests that political commitment for GRB is high, leadership is high in MOF but low in MOHFW. In this study political leadership is assessed through the initiatives taken by ministers in the MOF and MOHFW. So, it varied within the two Ministries.

## 5.4 Variables Outside Government

### 5.4.1 GO-NGO Interface

#### 5.4.1.1 Role of NGOs in Advocacy

Table13: Role of NGO in advocacy

Rank	No. of respondents	Percentage
Low	12	40.0
Moderate	17	56.6
High	1	3.4
Total	30	100.0

Source: Data from field study

Question: How satisfactory is the role of NGO in advocacy in relation to GRB?

Data presented in the above tables show that a significant number of respondents (56.6%) opine that NGOs have moderately satisfactory role in advocacy. On the other hand a major number of respondents (40%) opine that their role is low.

#### 5.4.1.2 Role of NGOs in Raising Awareness

Table14:Role of NGOs in raising awareness

Rank	No. of respondents	Percentage
Low	11	36.7
Moderate	17	56.6
High	2	6.7
Total	30	100.0

Source: Data from field study

Question: How satisfactory is the role of NGOs in raising awareness in relation to GRB?

Role in raising awareness and cooperation between GO-NGO also show same trend. Significant number of respondents admit their moderately satisfactory role, significant number of respondents are not satisfied with their role.

### **5.4.1 3 Cooperation between GO-NGO**

Table15: Cooperation between GO-NGO

Rank	No. of respondents	Percentage
Low	14	46.7
Moderate	16	53.3
High	0	00.0
Total	30	100.0

Source: Data from field study

Question: How satisfactory is the cooperation between GO-NGO?

Regarding cooperation between GO-NGO 47.7% replied that it was very low and 53.3% stated that it was moderately satisfactory.

## **5.4.2 .Donor Policy and Alignment**

### **5.4.2.1 Donor Funding**

Table16: Donor Funding

Rank	No. of respondents	Percentage
Low	6	20.0
Moderate	18	60.0
High	6	20.0
Total	30	100.0

Source: Data from field study

Question: How satisfactory is donor funding in gender responsive programmes/projects?

Data presented in the above table shows that 60% respondents mentioned that donor funding was moderately satisfactory, 20% respondents opined that it was very less satisfactory, and some 20% considered it as highly satisfactory.

During informal discussions some NGO personnel stated that the flow of foreign fund was decreasing. It is also revealed that some NGOs could not keep continuity in their work on GRB because of lack of donor funding.

## Chapter 6: Summary and Discussion

### 6.1 Introduction

This chapter intends to answer the three questions asked at the first chapter through analyzing the findings. The questions are as follows:

- ✓ What are the challenges of gender responsive budgeting in health sector in the context of Bangladesh?
- ✓ What are the opportunities of gender responsive budgeting in health sector in the context of Bangladesh?
- ✓ How can the challenges of implementing GRB in health sector be addressed?

### *6.2: Question 1: What are the challenges in implementing gender responsive budgeting in health sector in the context of Bangladesh?*

The study examines the challenges in implementing GRB. Independent variables inside government and outside government affect implementation of gender responsive budgeting which is explained in conceptual framework of this study. The following discussions analyze how they affect implementation of gender responsive budgeting:

#### 6.2.1 Policy objectives

The study revealed that there are clear policy objectives for implementing gender responsive budget in MOHFW. As financial policy of the government, budget speeches reflect commitment of the government towards gender responsive budgeting.

#### **Box1: Budget speech 2009-2010**

##### **Gender Responsive Budget**

- It is one of the priorities of the government to initiate positive steps to ensure gender equity across the economy. We want to bring women in the mainstream of economic development and good governance. We are going to incorporate gender and poverty related disaggregated data in the budget separately through the Medium Term Budget Framework.
- It is my great pleasure to inform this august House through you, Mr. Speaker, that we tried our best to ensure women's equity in the FY 2009-10 budget. For the first time, I am presenting a separate statement before this Parliament regarding the allocations that have been earmarked for women's advancement for the ensure women's rightful position in the society and the economy. We hope to include more information in the coming years.

Medium term budget framework(MTBF) of MOHFW is quite gender responsive as stated by the respondents and as found through content analysis.

**Box 2: Role of MTBF in GRB**

In the Financial Year 2005-2006 Budget, Bangladesh took the first steps towards introducing a MTBF. Under this approach, the government budget was prepared within the medium-term context and included estimates and projections of revenues, financing and expenditure for the next fiscal year as well as the two consecutive fiscal years. Each year, a new year is added to the budget in order to maintain the three-year forward planning perspective. A key aim in introducing MTBF is to allow ministries to make a more explicit linkage between their spending plans and the Government's strategic policy objectives set out in the NSAPR . The MTBF gives line ministries increased authority over the allocation and management of budgetary resources. MTBF is thus a form of budgeting that links budgets more strongly with policies. The MTBF approach places emphasis on the outcome/ impact that budget allocation will have on government policies and budgets. Outcomes and impact are also at the heart of the GRB because the aim of GRB is to make a substantive/ marked difference in the lives of women and men, boys and girls. GRB thus fits well with MTBF. (Gender Responsive Budget, MOWCA, 2007)

### **6.2.2 Legal base**

Budget is by and large a bureaucratic process. Bureaucracy in Bangladesh is very much rule bounded and process oriented. Lack of proper rules and regulations is a challenge for implementing gender responsive budget in MOHFW and it may hinder the process. Ministry of Finance is the leading Ministry in the budget process. So, the study sought to find out whether the existing rules, regulations, circulars are sufficient for GRB. Budget call circular 1 of MOF is the main tool for executing GRB in different Ministries as well as MOHFW.

According to budget call circular 1 the standards used for assessing impact of strategic objectives of Ministry on women advancement are:

**1. Access to Health Care and Improved Nutrition:**

Whether specific actions are being taken to address effectively women's reproductive and general health needs? Also whether activities will improve nutritional status of women particularly pregnant and lactating women: if so how?

**2. Access to Public Properties and Services:**

Whether access to public properties (e.g., khas land, wetland, social forestation etc.) and services (e.g., education, health, electricity, pure water, etc.) are being expanded? If so, how?

**3. Access to Education and Training:**

Have opportunities to access education and training been created or expanded for girls/women? If so, how?

**4. Reduce Daily Working Hours of Women:** Have any steps/programmes been undertaken to reduce daily working hours of women? If so what are those or how those can reduce working hours?

**5. Women's Participation in Labour Market and Income Generating Activities:**

Have necessary steps been undertaken to increase access and to make it easier for women to enter into labour market and undertake income generating activities? How those have been undertaken?

**6. Enhance Social Safety for Women and Reduce Probable Vulnerability and Risk:**

Have necessary steps been undertaken to increase social safety and to reduce probable risk and vulnerability or what necessary steps will help to increase social safety for women and/or reduce probable vulnerability and risks of women particularly because of natural calamities?

**7. Women's Empowerment:**

Whether steps have been undertaken to develop/encourage Women's empowerment process through ensuring participation in decision-making in the family, society and workplace and through increased participation in political framework? How those steps have been undertaken?

**8. Women's Participation in Various Forums:**

Have necessary steps/programmes been undertaken in order to bring/include gender related issues at national and international forums or how those issues have been undertaken?

**9. Ensure Safety and Free Movement for Women:**

Have necessary steps been undertaken to ensure free movement for women at public places and to ensure safety in family, at public places as well as in the society? If so, how those steps have been undertaken?

**10. Monitoring and Evaluation:**

Have necessary measures/steps been undertaken in order to strengthen monitoring and evaluation system pertaining to gender equality issues? If so, how/in what process?

**11. Increase Social Status of Women:**

Have necessary measures/steps been undertaken in order to raise social status of women (for example reduction in childhood/early marriage and dowry etc.)? If so, how?



**12. Access to Law and Justice for Women:**

Have measures/steps been undertaken to create/expand opportunities in favour of women to access law and justice? How those steps have been undertaken?

**13. Information Technology for Women:**

Whether necessary opportunities have been created for women to access and utilize training on information technology or how access and utilization of these trainings will be ensured?

**14. Reduce Violence and Oppression**

What steps/measures have been undertaken to reduce violence and oppression against women or how violence/oppression against women can be reduced within the family and in the public space?

Ministries/Divisions will assign a percentage to each of their projects/programmes indicating what portion of the total allocation (expenditure) is expected to have direct benefit for the women (on the basis of fourteen criteria mentioned before). If there is no direct benefit for women that indicate zero in the relevant column. If they are totally targeted to for women they will be assigned 100 percent in the relevant column. Other projects and programmes need to have a percentage between 1-99 percent.

Table 17: Categorization of expenditure

<b>Percent of expenditure/ allocation will have direct benefit on Women's Advancement</b>	<b>Factors to be considered/Qualitative Guidelines</b>
The benefit is <i>zero</i>	Projects/Programmes which do not improve women on the basis of 14 criteria mentioned earlier.
The benefit is between <i>1-33 Percent</i>	Percent assigned to project can be between 1-33 if on the basis of women's advancement criteria project is expected to have low level of benefit for women.

The benefit is between <b>34-66 Percent</b>	Percent assigned to project can be between 34-66 if on the basis of women's advancement criteria project is expected to have medium level of benefit for women.
The benefit is between <b>67-99 Percent</b>	67-99: Percent assigned to project can be between 67-99 if on the basis of women's advancement criteria project is expected to have high level of benefit for women
The benefit is <b>100 percent</b>	Projects/Programmes which have the specific aim of promoting women's advancement. Women are explicitly named as beneficiaries.

(source: MOF)

By using the guidelines, MOHFW prepare their budget. So, strategic objectives of MHFW are derived from NSAPR 2, impact of strategic objectives on women advancement are stated under gender reporting system of MTBF. In MOHFW some respondents opined that more rules and regulations may be circulated for GRB.

### **6.2.3 Institutional arrangements**

#### **GRBC/Special cell/ Unit**

Most of the respondents think that special committee for gender responsive budget can accelerate the implementation of GRB. There is special committee like gender responsive budget working committee in MOF. In MOHFW there is no such committee for GRB but there is a Gender Advisory Committee (GAC).

#### **Box3: Main terms of reference of Gender Advisory Committee (GAC)**

- To provide guidance in the implementation of the national action plan for women's advancement, implementation of the Beijing platform for action (PFA) in the health and population sector
- To review and guide the implementation of gender operation plan under HPSP
- To guide the development of appropriate Gender Strategies for the Ministry of health and Family welfare in consonance with National Policy for Advancement of Women.

(Source: MOF)

There is also a gender equity strategy in the MOHFW. The aim of the Gender Equity Strategy is to enhance the capacity of the HPSP to meet its objective of improving the health of people of Bangladesh, by addressing the gender differentials and inequalities that determine the health of women and children, particularly the poor.

**Box 4: Over all objectives for the Gender Equity Strategy**

- To contribute in the implementation of the GoB,s national policies and priorities on gender equity and women’s rights by providing overall strategic guidance to facilitate the incorporation and mainstreaming of gender equity priorities at all levels from the MOHFW up to the field services
- To produce co-ordinated strategic guidance on gender equality for the MOHFW that is consistence with other GoB strategic guidance and other related ministries
- To facilitate ownership of gender equity strategic objectives among implementing staff
- To foster dialogue with civil society and other stake holders on implementing the gender equity strategy
- To provide a framework for the development and implementation of operational plans across the different directorates
- To provide a basis for setting future policy directions for gender equality in the health sector.  
(Source: Gender Equity Strategy, 2001, MOF)

There are gender issues office and GNSP who work for capacity building in gender issues but the challenge for GRB is the missing links between the gender related structure, strategy and the budget. There is no mechanism to reflect the policies on gender strategy in budget.

**Training on GRB**

Most of the respondents expressed dissatisfaction regarding training. Interestingly, rate is high among NGOs personnel’s and Experts. Respondents of MOHFW also think it dissatisfactory but most respondents in MOF finds it satisfactory. It indicates expertise of MOF budget desk officers in the budget process.

Data collected from field level shows that trainings are mainly arranged by MOWCA for budget desk officials and related officials in other Ministries on technical skills. They also arrange workshops for civil society, NGOs and media people. The objectives of the

workshops are mainly to discuss the principles and concepts of gender equality, to inform them about Government policies and commitments about gender equality. NGO's also organize workshop on strategic planning on GRB to strengthen the GOB efforts towards gender budgeting through identifying gaps in sectors.

**Box 5 : Dilemmas in Training on GRB**

In terms of subject matter, there are big variations in training programmes. Most GRB workshops will devote some time to awareness raising in respect of gender. Those directed at civil society will probably devote some time to advocacy and lobbying skills. Workshops for researchers and bureaucrats will probably concentrate more on technical skills. However, if they are to be effective, they will also need to include awareness raising and some discussion of power and decision-making. South Africa's workshop materials attempt to cater for different needs by adopting a modular approach where workshop designers can choose which inputs and exercises are appropriate for different audiences. Many of the workshop facilitators come from outside government. This poses special challenges when running workshops for government officials, many of whom may be wary as to what those outside can teach them, in addition to being suspicious about motives. A report on a training initiative on gender and macroeconomics which brought together economic planning ministries and women's bureaux notes the need to validate the skills and expertise of participants so as to allow them to learn from each other (Pearson, 1995). Sen (1999) makes a similar point in relation to training for Ministry of Finance officials. We can extend these two observations and state that in any workshop there should (a) be respect for and acknowledgement of the knowledge participants bring and (b) the opportunity for participants and facilitators to learn from each other. (Budlender, 2002, p115)

It is to be noted that GNSP in MOHFW is working for policy making and capacity building in gender issues. The study reveals during informal discussion that they are not aware about gender responsive budgeting in health sector and gender responsive budgeting is not included in their training modules either.

Lack of adequate training among related officers is a challenge in implementing GRB. Some respondents also commented that training should not be confined among related officers, all the officers and staffs should have some sort of training regarding gender issues for mainstreaming it into policy. At the time of data collection surprisingly it is also found out that some officers posted in very crucial position have no training on GRB. SO, scope, extent, objectives of the training on remains as a challenge for implementing GRB.

## **Role of Ministry of Women's and Children's Affairs**

Ministry of Women's and Children's Affairs is considered to be an important actor in gender responsive budget. In Bangladesh MOWCA has been working for introducing GRB through PLAGE 2 project (Policy Leadership and Advocacy for Gender Equality). From 2007-2010 six workshop on gender based analysis and capacity building on GRB is conducted for budget desk officials of MOF and related officers. They also provided hands on support in modification of budget call circular-1. They also conducted meeting with NGOs, civil society to give them clear idea about medium term budget framework. They published booklets on GRB and MTBF.

Most of the respondents are not satisfied with the role of MOWCA. An UNDP evaluation survey shows that the other ministries do not consider the MOWCA as a catalyst (Islam t Al,1998, cited in Majumder, 2001). Moreover this ministry does not have the manpower to carry out such responsibilities (Majumder,2001). She also mentioned that focal points never got proper leadership from the Ministry. So, the challenge remains in the present role of MOWCA as a catalyst and coordinator.

### **Box 6: The Role of the Ministry Responsible for Women's Affairs**

Although the participation of the Ministry Responsible for Women's Affairs is vital, it will tend to play a supportive rather than a leadership role because of a lack of the requisite technical skills and resources to coordinate the implementation of the programme. Rather than being a criticism, this recognizes the severe financial, human and technical resource constraints these Ministries often face. Alternatively, given the cross cutting nature of these Ministries' mandates, instead of programme implementation they may also see their role more as advocates and catalysts to mainstream gender and encourage action within government as a whole on gender equality.  
(Hewitt & Mukhopaddhay,2002)

## **Coordination between MOF and MOHFW**

Most of the respondents are satisfied regarding coordination between MOF and MOHFW. Budget is prepared in a bureaucratic process. Budget desk officers of MOF and related officers of MOHFW are well aware of their roles and responsibilities. MOF takes the leadership in preparing budget. The MTBF has facilitated the devolution of responsibility for budget preparation and management down to the line ministries. Therefore, line ministries have prepared their estimated statements on the basis of their main functions, strategic

objectives, major activities and medium term output targets. They have accommodated the development and non-development expenditure budget within the given ceiling.

### Allocation of Recourses

Most of the respondents stated that the allocation in health sector is not very satisfactory. All the health programmes are carried out under the banner of Bangladesh Health, Nutrition and Population Sector Programme (HNPSP). Initially it was called Health and Population Sector Project. Majumder (2002) mentioned that,

‘... under this banner the total allotment for health and family planning sector is spent, rather than through projects described as in the ADP’s in the development budget, So, it is very difficult to identify which projects are having effects on women’s health.’

Government is committed to achieve MDG goal 5 which state to improve maternal health and two indicators have been set. Bangladesh so far is on the right track on the first indicator maternal mortality ratio. The target is 143 per 100000 live births and the current status is 290. There is problem about second indicator, ‘proportions of birth attended by the skilled health personnel, up to now attend only 20% of the births .(Steps, Issue 2, 2008). In a research (Barkat, at el, 2006, cited in Das, 2006) it has been shown that only for safe delivery at least 16% allocation of the total budget is needed. It also shows that so far as safe delivery is concerned in Bangladesh, 71% unfulfilled demands still prevail that need a double allocation. A recent UNDP estimate puts the public expenditure costs for achieving the health MDGs at \$14 capita in 2009, rising to \$20 per capita in 2011,(HNPSP,2009).

Table 18 : Trend in gender expenditure

Description	Direct gender expenditure			Indirect gender expenditure		
	Budget 2008-2009	Revised 2007-2008	Budge 2006-2007	Budget 2008-2009	Revised 2007-08	Budget 2006-07
Ministry of Health Family welfare	561.95	512.86	414.12	843.22	819.11	711.90

(source: Siddique,2008,p 27)

**Gender disaggregation of Government Expenditure of the Ministry of Health and Family Welfare:**

In the FY09, 65.44 percent (Taka 406,154 lakh) of total expenditure was estimated to have been utilised for the benefit of women and for the FY10 63.70 percent (Taka 445,947 lakh) of total allocation is estimated to be utilised to benefit women. The following table shows the top ten projects based on descending budget allocation

**Table 18: Top ten projects of MOHFW based on descending budget allocation**

<b>Name of the project</b>	<b>Estimated (in lakh TK)</b>	<b>share for women dev.%</b>	<b>Budget of women's' dev. (in lakh tk)</b>
Physical Facilities Development	75,500.00	30.00%	22,650.00
Essential Services Delivery	54,000.00	55.00%	29,700.00
Family Planning Field Services Delivery	21,400.00	100.00%	21,400.00
Improved Hospital Service Management	21,100.00	40%	8,440.00
National Nutrition Program	17,300.00	50%	8,650.00
Clinical Contraception Services Delivery	13,000.00	50%	6,500.00
Maternal Child and Reproductive Health Services Delivery	12,400.00	100%	12,400.00
Communicable Disease Control	9,500.00	50%	4,750.00
National AIDS/STD Program and Safe Blood transmission	9,500.00	30%	2,850.00
Tuberculosis and Leprosy Control	8,010.00	50%	4,005.00
Total of the 10 projects	241,710.00	50.20%	121,345.00
Total ADP budget	307,533.00	<b>48.88%</b>	150,313.45
Total ministry budget	700,035.97	<b>63.70%</b>	445,946.50

Source: MOF

### **Political Commitment**

Data collected from field show that NSAPR2 is highly gender responsive that means political commitment for GRB is conducive for GRB. In addressing gender based discrimination, NSAPR follows a two pronged approach. Firstly, gender is integrated into all thematic policy matrices covering sectoral interventions. Secondly, there is a specific matrix dealing with gender equality commitment.

#### **Box 7 : Gender Equality in Health**

Efforts will focus on (1) ensuring rights of women for a better physical and mental health at all stages of their life cycle,

(2) strengthening PHC for women with emphasis on reducing maternal and infant mortality,

(3) strengthening reproductive rights and reproductive health of women at all stages of population planning and implementation,

(4) preventing women from HIV/AIDS and sexually transmitted diseases through awareness rising and

(5) creating women friendly facilities at all public health complexes.

NSAPR 2 (revised), p 50

### **Political leadership**

In case of initiatives taken by political leaders MOHFW and MOF show different pictures. The data collected from respondents show that role of political leader is satisfactory in MOF. But in MOHFW, political leadership is moderately satisfactory. Actually, MOF plays leadership role in GRB. In MOHFW there are policy like gender equality strategy and gender related structure, but leadership is not as much satisfactory as desired. So, it is a challenge in health sector.

### ***6.3: Question 2: What are the opportunities for gender responsive budgeting in health sector in context of Bangladesh?***

#### **6.3.1 GO- NGO Interface**

NGO's are important actors in gender responsive budgeting. According to Budlender (2002) NGO's usually support the process by identifying social needs and by examining the budget in terms of the use of public funds to address social concerns. They have also used the



analyses as advocacy tools to encourage governments to create a synergy between their policy goals and their social policy commitments. She mentioned about Tanzania as example where NGOs have worked particularly closely with government on the GRB exercise. In Tanzania it is the result of trust that was built over time.

In Bangladesh some NGO's played pioneering role in generation of ideas about GRB. They conducted research work, organized workshops, dialogues for civil society, political leaders, bureaucrats, media. For Example Bangladesh Nari Progoti Sangha (BNPS) sponsored the research work on 'women's share in national budget of Bangladesh', 'Reflection of Women's voice and National Gender Objectives in the National budget of Bangladesh'. This study tries to analyze the role of NGO's as opportunities for GRB in Bangladesh.

### **Role of NGOs in Advocacy and Raising Awareness.**

Findings show that a significant number of respondents stated that the role of NGOs in advocacy is moderately satisfactory as well as a major number of respondents stated that it is low. So, there are different views among the respondents about NGO's performance. Some recognizes their contribution and some respondents think that their contribution is insignificant. Some NGO personnel were also not satisfied about their role. The findings are more or less same in case of raising awareness.

Direct NGO involvement in provision of health services is modest, less than 1% of the expenditure (HNSP, Annual Program review, 2009). They work mainly on raising awareness, advocacy, capacity building and motivation. For example, Steps Towards Development arranged series of dialogues to create a pressure group for implementing GRB by bringing together experts, academics, member of parliaments, activist, students and other civil society groups, researchers, media people under a common platform and to disseminate the findings of dialogues on gender budget analysis. (Steps, issue3,2006). They also published a good number of publications about GRB and presents analysis on different sectors of budget from gender respective. Steps towards development, Action Aid, BNPS, UNIFEM, Unnayan Somonny organized many workshops on GRB at different times. NGO's take part on pre-budget discussions and uphold their views and recommendations for GRB in different sectors. All these efforts are conducive for GRB in Bangladesh. But to meet the expectations their involvement in gender responsive budget need to be expanded.

## **Cooperation between GO-NGO**

Majority of the respondents are not satisfied with the level of cooperation between GO-NGO. Some NGO persone informed that they have good access to political leaders but not in bureaucracy.

Budlender (2002) points out that while governments are often suspicious of NGOs, NGOs similarly often have hesitations about engaging too closely with government. For example, Razavi (1997, cited in Budlender, 2002) points to skepticism among some gender activists about the ability of government bureaucracies to address gender issues adequately.

### **Box 8: Tanzania: An example of GO-NGO Cooperation**

The Tanzanian GRB activities were initiated by an NGO, the Tanzanian Gender Networking Programme (TGNP). The NGO drew inspiration from both the South African and Australian initiatives. At this stage it is one of the most developed initiatives with activities spanning government and civil society. Work began in September 1997 at a workshop which brought together TGNP's allies in the other organisations that form part of the Feminist Activism Coalition (FemAct) as well as a few gender activists from government. Over the ensuing years TGNP has undertaken or commissioned research on four national sectoral ministries (Education, Health, Agriculture, and Industries and Commerce), on the central Finance Ministry and Planning Commission, and on the budget process. It has also done some research in selected districts. For most of the sectors TGNP teamed a government official from that sector with a non-governmental researcher. This approach was part of their strategy of reaching key actors, creating openings and building Alliances ( Budlender at el,2002)

In Bangladesh NGO's are analyzing budgets of different sectors using through gender lens and GOB is practicing GRB in their own process. But there is no liaison between NGO's and government. There is gap between their views, perceptions and working procedure. There is no common level of understanding about GRB between GO-NGO. If GO-NGO cooperation can be increased it will be a opportunity in implementing GRB in health sector.

## **Donor Policy and Alignment**

### **Donor Funding**

Most of the respondents stated that donor funding is moderately satisfactory. Some respondents stated that donor funding is sufficient but in some cases fund is not properly used. Some NGO personnel opined that donor funding is decreasing. Some NGO's also mentioned about lack of continuation of donor funds.

Budget of MOHFW and donor spending has increased to about \$5 per head and accouts for about 30% of the total. Donors finance about 19% of public sector spending on health. (HNPS, Annual Program review, 2009)

### **Development Partners' Priorities**

As indicated in the table, it is evident that donors with pool funding – such as the World Bank/IDA, the Department for International Development of the United Kingdom, the European Commission, the Netherlands, SIDA, CIDA, and Germany (through KfW and GTZ) – are supporting multiple priority programmes of the Government. Hence these development partners do not support specific projects but support the HNPS instead. Development partners with non-pool funding are providing support in maternal and child health, HIV-AIDS, women's health, equitable access to health-care finance

Table 20 : Priority areas of support of non-pool and parallel funding agencies

Development partners	Priority area
Non-pull fund	
CIDA	Life cycle approach, line of commodity, gender and health, health systems reform
GTZ	HNPS monitoring and evaluation, demand-side financing schemes, social health insurance, HIV-AIDs, reproductive health.
Japanese government	For any HNPS area, as assessed by the Annual Programme Review as a well-performing sector.
JICA	Reproductive health, maternal and child health, measles control, immunization, filariasis elimination
KfW	Contraceptive security, quality control of contraceptives, reproductive health and HIV-AIDS, diversification of service providers, support to the HNP Consortium Secretariat and the

	Programme Support Office.
SIDA	Reproductive health, women's health and rights, essential service package.
UNFPA	Gender, population development, reproductive health.
UNICEF	Child health, EPI, diarrhoeal diseases, Integrated Management of Childhood Illness (IMCI), acute respiratory infection control, emergency obstetric care, women's health, women-friendly hospitals, nutrition, mineral and nutritional deficiencies, vitamin-A, arsenic and HIV.
WHO	Technical assistance for all health aspects.

(source: WHO, country cooperation strategy)

Development partners with non-pool funding are providing support in maternal and child health, HIV-AIDS, women's health, equitable access to health-care finance and facilities, and micronutrients. Parallel funds have mostly focused on urban health care, family planning and social marketing of contraceptives, though a few are also supporting select areas such as maternal health. (WHO, country cooperation strategy)

There has been surprisingly little gendered analysis of donor contributions to country budgets. This is particularly surprising in countries where donors are responsible for very large proportions of government revenue (Budlender, 2002). It is found from the priority areas of spending that most of the donors have involvement in women targeted programmes and projects. But there is no air marked project on GRB in MOHFW. Specific projects may accelerate gender responsive budgeting in MOF. Donor support has its drawbacks. One obvious drawback is financial dependency and the dangers this poses to programme sustainability.

## **Alignment**

Assistance from DPs for health development has been available since 1972, shortly after independence. Before 1998 funding was channeled to different health projects with their defined objectives and activities in specific areas. In order to bring efficiency to the system of planning, monitoring and management, and for harmonization and alignment of donor support to national plans and strategies, a sector-wide approach (SWAp) was introduced in the health and population sector, with the launch of the Health and Population Sector Programme in 1998 (HPSP 1998–2003). Based on the lessons learned from the HPSP implementation and revised Government policy options, the current HNPS 2003-10 was formulated and later revised in consultation with all DPs in 2005. It continues to be structured on the SWAp concept, and places greater emphasis on serving vulnerable populations through client-focused and better utilized essential health services. In line with the “Paris Declaration on Aid Effectiveness, 2005” efforts are being made in the country for harmonization of donor support and its alignment with national plans and strategies. (WHO, country cooperation strategy)

So, according to Paris Declaration on Aid effectiveness donor policy in health sector is harmonious and aligned with development strategy of Bangladesh. Donors are very important actors in gender responsive budgeting in developing countries. Using the donor funds properly GRB can be accelerated.

### ***6.4: Question 3 : How can the challenges of implementing GRB in health sector be addressed?***

#### **Policy Objectives**

There are clear policy objectives for GRB in MOF and MOHFW in respect to GRB. But the challenge remains in coordinating the missing link between policy and implementation. Gender, NGO, Stake Holder Participation (GNSP) in MOF is working on capacity building and policy formulation. Their activities need to be linked with GRB in health sector. They can play role as coordinator between NGOs, donors and the Government in building a common platform of understanding and formulate plan of action for accelerating it. Gender issue office in MOF is also assigned the responsibility of gender issues. There is also gender advisory committee. Budget wing in MOHFW is directly related with formulation of budget.

So, coordination between budget related structures and policy is vital. Duty and responsibility of each organ need to be specified to avoid conflict and repetition of work.

### **Political Leadership**

There is a significant need for support by the Ministry of Finance and the sectoral ministry MOHFW in GRB. Ministry of Finance plays leading role in GRB and political leadership in MOF is satisfactory in the eyes of respondents. But in MOHFW political leadership to the process needs to be more strong.

### **Training**

GRB is a new point of view for gender mainstreaming in Bangladesh. Training is inevitable for disseminating the idea among related officers for proper implementation of GRB. But there is not adequate training opportunity for the related officers.

GRB training, especially when directed at government officials, needs to move beyond gender sensitization to provide the officials with clear guidelines as to how to give effect to their new-found sensitivity in their job. Given the current popularity of GRB initiatives internationally, there may be a tendency among multi-and bilateral agencies or country-level stakeholders to want to organize training workshops. However, this ambition needs to be linked to a concrete situation if the outcomes of the training are to be meaningful. Experience has shown that where training has been organized without careful consideration of the purpose and the target group and a clear sense of follow-up, it has proven to be of limited value for the organisers and participants. Given the scarce resources available to support gender and other developmental programmes, clarity on the objectives of all planned activities is imperative (Budlender,2002 ,p126)

Sometimes there is lack of motivation for training. As most of the facilitators are out of government. In some cases there is lack of acceptability of the trainers among officials. In this situation training fails to sensitize the participants.

Again trainings should be arranged for exchange of ideas and views between different actors of GRB and creating a common platform of understanding on GRB.

### **Promoting Role of Ministry of Women's and Children's Affairs**

The role of MOWCA in the implementation of GRB is very important as this ministry is normally lead gender-mainstreaming policy initiatives in most countries. While MOWCA in Bangladesh have been playing role as advocates of GRB, its limited capacity to address macroeconomic issues and lack of manpower constrains the ability to mobilize the necessary support. Role of MOWCA is not much appreciated by the respondents. This findings recommend to enhance the role of MOWCA in monitoring and coordinating the efforts for GRB in health sector.

Majumder (2003) mentioned in her research that,

‘... to act as a lead ministry the capability of MOWCA should be increased. It was found from the present study that very small amount of money was allocated for the programmes affecting the enhancement of the capability of MOWCA to act as lead ministry. Hence it is very urgent to increase the allocation on programmes that can strengthen the capability of MOWCA. Moreover an attempt should be undertaken to separate children affairs from this ministry.’

So, MOWCA need to enhance its role as leader in gender mainstreaming.

### **Government and NGO Collaboration.**

The best condition for a sustainable GRB initiative is a process of dialogue and complementarily between the government and NGOs, ensuring that a synergy occurs between the aims, expertise and capabilities of each group. This enhances the accountability, efficiency and effectiveness of GRB initiatives. Generally, both governments and NGOs have suspicions about working together. This is due to historical tensions between the two groups regarding perceived differences in goals and objects, issues of mandates and representativeness, concerns over confidentiality, or varying time-horizons. Experience suggests that to ensure effective implementation and sustainability of gender responsive budgets, there needs to be leadership by the government and, where possible, the involvement of NGOs, civil society agencies in the design and implementation of the programme. NGOs are playing important role in health sector. Cooperation between GO-NGO is highly recommended for implementing GRB in health sector.

### **Identifying the Role of Donors and Proper Use of Donor Funds**

Donor institutions and development agencies function best as promoting gender equality through public expenditure catalysts for GRB initiatives, providing technical and logistical support. It is important to reiterate the primacy of local ownership of these initiatives and to highlight the importance of local control in terms of the programme's goals and objectives (Budlender,2002, p116). In health sector donors are major development partner. They also have their priority spending areas. Women targeted projects are mostly funded by donors. As mentioned earlier, two complementary projects-1) Financial Management Reform program(FMRP) by DFID and RNE and 2) Policy leadership and advocacy for gender equality(Plage2) by CIDA are helping the progress of GRB. Deepening MTBF and 'Strengthening financial accountability 'is expected to make significant contribution on MTBF including gender budgeting. The project has been funded by DFID, EC, EKN, CIDA and RDE. There is no assessment of impact as far as known. So, program assessment is needed to know how far the initiatives are appropriate in the socio-cultural context of the country. Proper utilization of donor fund is recommended by respondents.

### **Gender Responsive Budget Statement**

Gender budget statement can be introduced for promoting GRB. As Elson( 2002,p37) states, '...a women's budget statement can be an important tool for bringing together information on the implications of government expenditures for women. Such a statement does not produce a separate budget for women. Rather it attempts to disaggregate expenditure according to its impact on women. As pioneered in Australia, participating government departments were required to identify how their proposed expenditure would affect women.'

It requires a high degree of coordination throughout the public sector and is essentially an accountability report by government regarding its commitment to gender equity.

The Commonwealth Secretariat Gender Responsive Budget Initiative identified possible indicators that could be used to prepare a GRB statement. These indicators were proposed as starting points for a continuous process of monitoring resource allocations and linking these to government commitments and policies. They included:

- *the share of total expenditure targeted to gender equality programmes;*
- *gender balance in public-sector employment, which looks at the number of women and men at different levels and in different jobs;*



- *the share of expenditure devoted to women's priority needs from public services;*
- *the share of expenditure devoted to the national women's machinery and to the gender units within each Ministry;*
- *the share of expenditure on income transfers devoted to women's priorities, which would include child-support grants that provide monthly payments to care-givers of young children in poor households;*
- *gender balance in business support, such as the subsidies, training or credit provided by the Ministries of Trade and Industry, and Agriculture;*
- *gender balance in public sector contracts awarded, including contracts to build houses or for public works;*
- *gender balance in membership of government committees and other decision-making bodies and fora; and*
- *gender balance in government training programmes.*

Above mentioned information can be included in our budget statement to make it gender budget statement

### **Adding the Time Dimension**

Reproductive work, or the care economy, is a central concept in most GRB work. Elson(2002,p11) mentioned that,

‘...The extent to which a country achieves its social and economic objectives depends not only on the amount of paid work its people do, but also on the amount of unpaid work its people do caring for their family members and neighbours, and upon the amount of free time people have for leisure and for civic activities. Unpaid care work is still unequally shared between women and men in most countries and this is one of the major obstacles to equality in paid work and to the full development of the talents of both women and men.’

Time use studies can provide important base data for taking this type of analysis forward. Until recently, there were very few time use studies in developing countries. Thus far, though, the data has not been used in GRB initiatives. (Budlender, 2002).Such study has been done in Nepal, Pakistan. In Bangladesh time use study can be initiated.

### **Reorientation of National Statistical Systems**

Lack of gender disaggregated data is a common uttered challenge by the respondents . National statistical system may be reoriented to gather, compile and analyze gender disaggregated data for budgetary policy formulation and programme implementation.

### **Monitoring and Evaluation**

As the respondents suggested monitoring and evaluation of initiatives through the selection of targets and indicators to assess budgetary inputs and outputs and their impacts on women and men over time need to be strengthen.

### **Documentation**

Documentation of the process and its results is expected for the sharing of good practices in countries across the world. Ministry of Finance produces such documents for the meeting of Commonwealth Secretariate Ministers. MOHFW should also take initiative for documentation of their work on GRB.

## Chapter 7 : Conclusion

### 7.1 Summary of the study:

The findings from field study and summary of analysis are presented in the following table:

Table 21: Summary on findings

Challenges	Opportunities	Way forward
<b>Legal base</b> for practicing GRB is not sufficient in MOHFW.	<b>Policy objectives</b> are clearly stated in budget speeches and MTBF of MOHFW regarding GRB. Gender equity policy, Health policy, National women's, policy are gender responsive. Many countries practicing GRB are lagging behind in terms of such policies.	More <b>rules, regulations</b> relating to GRB are required in MOHFW
There are <b>gender related structure</b> in MOHFW. They are endowed with policy making on gender issues and capacity building but they have no link with GRB.	<b>Coordination between MOF and MOHFW</b> exists in expected level.	<b>Missing link</b> between gender related structure and policy need to be established. <b>Gender responsive budget committee</b> in MOF and activities of <b>WID</b> focal points need to be fostered.
<b>Training</b> is not sufficient	<b>Political commitment</b> is stated through national development strategy(NSAPR2)	<b>Scope for training</b> on GRB need to be extended.
<b>Change of mindset</b> of officers and staff	<b>NGOs</b> played pioneering role in promoting GRB	<b>Sensitization</b> of staff and officers in gender issues

<b>Role of MOWCA</b> is below expectation.	<b>Donor policy</b> is harmonious with national development strategy in health sector.	<b>Role of MOWCA</b> as coordinator need to be enhanced.
<b>Political leadership</b> is below the desired level.		Political leadership in MOHFW need to be enhanced.
<b>Resource allocation</b> does not meet the need.		Meeting the MDGs, , goals of the health policy depends highly on <b>allocation of resource, use of funds, reprioritization of allocations</b>
<b>Cooperation between GO-NGO</b> undermine GRB		<b>Level of cooperation</b> needs to be expanded and a <b>common platform of understanding</b> has to be created.
Lack of proper <b>use of fund</b>		Evaluation may be initiated to measure <b>aid effectiveness.</b>

## 7.2 Conclusion

GRB is a comparatively new area. There is no blue print for applying it. Also GRB is not the end, it is only a means for achieving gender equality. The challenges identified are common for the countries practicing GRB. Bangladesh is far ahead in terms of gender equity policy . GRB is a tool to make it effective. The challenges found from field survey can be faced through coordinated efforts of all the related actors. Donors and NGOs are potential actors who can enrich the endeavor taken by government. Obviously MOF has to carry on its leadership role and MOWCA has to enhance its role as coordinator and monitor. As line ministry, MOHFW has a lot of scope to mainstream gender in its policy, programmes, and activities and finally make the budget more gender sensitive.

### **7.3 Further research**

This study is attempted to explore the challenges and opportunities that affect the effective implementation of gender responsive budgeting in health sector in Bangladesh. Gender responsive budgeting is most potential for other sectors like education, agriculture etc. Such types of research can be conducted on those sectors. This would be beneficial for generalization of the factors affecting the implementation of GRB. In addition studies may to be conducted to evaluate the gender impacts of strategic objectives of the ministries under MTBF.

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***Annexure:***

Questionnaire

**Set 1**

**Gender Responsive Budgeting in Bangladesh: An Assessment of Challenges and Opportunities in Health Sector**

**Questionnaire to be filled by officers working in Ministry of Finance**

Related information about respondent

1.Designation:

.....

2. Duration in present posting: .....

**Please answer the following questions:**

1: Have you attended any training/workshop/seminar on gender responsive budgeting?

Yes..... No..... If yes, how many.....

2. Duration of training /workshop/seminar .....

3. Are there adequate training opportunities on gender responsive budgeting (GRB)?

Yes..... No.....

4. Who is the provider of training on GRB in your organization?

GOB..... NGO..... Donor..... Any other.....

5. Is there any committee like gender responsive budget committee (GRBC) in your organization?

Yes..... No..... Any other.....

6. If no, do you think that if there is a special committee like GRBC, the implementation of GRB would be accelerated?

Yes..... No..... Any other.....

7. Is there any cell/unit for GRB?

Yes..... No..... Any other.....

8. If no, do you think that absence of any specialized cell/unit hampers the implementation of GRB ?

Yes..... No.....

9. Is there any rules/circulars/ office orders related to GRB in your organization?

Yes..... No..... Any other.....

10. If yes, are they sufficient?

Yes..... No..... Any other.....

11. How long are you engaged in budget related works?

.....

12. Is there frequent change in posting which hamper s GRB?

Yes..... No.....

13. Please rank the following questions (if applicable) according to the scale given bellow:

Questions	Rank		
	Low	Moderate	High
I. How much does the budget speeches reflect gender responsiveness ?			
II. How much does the Medium Term Budget Framework (MTBF) of Ministry of Health and Family Welfare reflect gender responsiveness ?			
III. Is there sufficient coordination between MOF and MOHFW in relation to GRB?			

IV.	How satisfactory is the role of Ministry of Women and Children's Affairs in promoting GRB?			
V.	How satisfactory is the number of skilled manpower in Ministry of Finance for implementing gender responsive budgeting ?			
VI.	How much does the NSAPR 2 reflect gender responsiveness of the government?			
VII.	How sufficient is the initiatives by Political leaders for GRB in your organization?			
VIII.	How sufficient is the allocation of resources for GRB in health sector?			
IX.	How sufficient is the role of NGO's in advocacy in health sector?			
X.	How sufficient is the role of NGOs' in raising awareness?			
XI.	How sufficient is the cooperation between GO-NGOs for GRB in health sector?			
XII.	How sufficient is the financial support from donors for gender responsive budgeting?			

14. Please mention some instances /initiatives of GRB projects/programs in health sector (If applicable)

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15. In your opinion what are the challenges for implementing GRB in health sector?

- a).....
- b).....
- c).....
- d).....
- e).....

16. What are your suggestions for accelerating GRB in health sector in Bangladesh?

- a).....
- b).....
- c).....
- d).....
- e).....

Set 2

**Gender Responsive Budgeting in Bangladesh: An Assessment of Challenges and Opportunities in Health Sector**

**Questionnaire to be filled by officers of Ministry of Health and Family Welfare**

Related information about respondent

1.Designation: .....

2. Duration in present posting:.....

**Please answer the following questions:**

1: Have you attended any training/workshop/seminar on gender responsive budgeting(GRB)?

Yes..... No..... If yes, how many.....

2. Duration of training /workshop/seminar .....

3. Are there adequate training opportunities on gender responsive budgeting?

Yes..... No.....

4. Who is the provider of training on GRB in your organization?

GOB..... NGO..... Donor..... Any other.....

5. Is there any committee like gender responsive budget committee (GRBC) in your organization?

Yes..... No..... Any other.....

6. If no, do you think that if there is a special committee like GRBC, the implementation of GRB would be accelerated?

Yes..... No..... Any other.....

7. Is there any cell/unit for GRB/Gender equity?

\Yes..... No..... Any other.....

8. If no, do you think that absence of any specialized cell/unit hampers the implementation of GRB ?

Yes..... No..... Any other.....

9. Is there any rules/circulars/ office orders related to GRB in your organization?

Yes..... No..... Any other.....

10. If yes, are they sufficient?

Yes..... No..... Any other.....

11. How long are you engaged in budget related works?

.....

12. Is there frequent change in posting which hampers GRB?

Yes..... No.....

Please rank the following questions (if applicable) according to the scale given bellow:

Questions	Rank		
	Low	Moderate	High
I. How much does the budget speeches reflect gender responsiveness ?			
II. How much does the Medium Term Budget Framework (MTBF)of Ministry of Health and Family Welfare reflect gender responsiveness ?			
III. Is there sufficient coordination between MOF and MOHFW in relation to GRB?			
IV. How satisfactory is the role of Ministry of Women's and Children's Affairs in promoting GRB?			
V. How satisfactory is the number of skilled manpower			

for applying GRB in Ministry of Health and Family Welfare?			
VI. How sufficient is the allocation of resources for GRB in health sector?			
VII. How much does the NSAPR 2 reflect gender responsiveness of the government?			
VIII. How sufficient is the initiatives by Political leaders for GRB in your organization ?			
IX. How sufficient is the role of NGO's in advocacy regarding GRB in health sector?			
X. How sufficient is the role of NGOs' regarding GRB in raising awareness?			
XI. How sufficient is the cooperation between GO-NGOs for GRB in health sector?			
XII. How sufficient is the financial support from donors for GRB ?			

14. Please mention some instances /initiatives of GRB projects/programs in health sector.

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15. In your opinion what are the challenges for implementing GRB in health sector?

a).....

b).....

c).....

d).....

e).....

16. What are your suggestions for accelerating GRB in health sector in Bangladesh?

a).....

b).....

c).....

d).....

e).....

### Set 3

## **Gender Responsive Budgeting in Bangladesh: An Assessment of Challenges and Opportunities in Health Sector**

### **Questionnaire to be filled by NGO personnel**

Related information about respondent

Designation:

Organization:

Please answer the following questions:

1. What kinds of assistance does your organization provide for promoting gender responsive budget (GRB) in health sector?

2 .In which fields cooperation between GO-NGO in health sector regarding gender responsive budgeting can be extended?

3. Please rank the following questions (if applicable) according to the scale given below:

Questions	Rank		
	Low	Moderate	High
I. How much does the budget speeches reflect gender responsiveness ?			
II. How much does the Medium Term Budget Framework(MTBF) of Ministry of Health and Family Welfare reflect gender responsiveness ?			
III. How satisfactory is the role of Ministry of Women and Children's Affairs in promoting GRB?			
IV. How sufficient is the training on GRB of GOB officials?			
V. How satisfactory is the allocation of resources for gender responsive projects/ programs in health sector?			
VI. How much does the NSAPR2 reflect gender responsiveness of the government?			
VII. How sufficient is the initiative of the political leaders implementing GRB ?			
VIII. a)Ministry of Finance			
IX. b)Ministry of Health and Family Welfare			
X. 9. How sufficient is the role of NGO's in			

	advocacy regarding GRB in health sector?			
XI.	10. How sufficient is the role of NGO's in raising awareness for GRB in health sector?			
XII.	11. How sufficient is the cooperation between GO-NGO in GRB in health sector?			
XIII.	13. How sufficient is the donor funding on gender responsive projects/programs?			

4. In your opinion what are the challenges for implementing GRB in health sector?

- a).....
- b).....
- c).....
- d).....
- e).....

5. What are your suggestions for accelerating GRB in health sector in Bangladesh?

- a).....
- b).....
- c).....
- d).....
- e).....

Set 4

**Gender Responsive Budgeting in Bangladesh: An Assessment of Challenges and Opportunities in Health Sector**

**Questionnaire to be filled out by experts/academics**

Personal profile:

1.Name.....

2. Designation: .....

3.Organization .....

*1.Please rank the following questions(if applicable) according to the scale given bellow:*

Questions	Rank		
	Low	Moderate	High
I. How much does the budget speeches reflect gender responsiveness?			
II. How much does the Medium Term Budget Framework (MTBF) of Ministry of Health and Family Welfare reflect gender responsiveness ?			
III. How satisfactory is the role of Ministry of Women and Children's Affairs in promoting GRB?			
IV. How sufficient is the training on GRB of GOB officials?			
V. How satisfactory is the allocation of resources for gender responsive projects/ programs in health sector?			

VI.	How much does the NSAPR2 reflect gender responsiveness of the government?			
VII.	How sufficient is the initiative of the political leaders for implementing GRB ?			
	a)Ministry of Finance			
	b)Ministry of Health and Family welfare			
VIII.	How sufficient is the role of NGO's in advocacy regarding GRB in health sector?			
IX.	How sufficient is the role of NGO's in raising awareness for GRB in health sector?			
X.	How sufficient is the cooperation between GO-NGO in GRB in health sector?			
XI.	How sufficient is the donor funding on gender responsive projects/programs?			

***2.Please answer the following questions:***

- I. What is the role of NGOs for promoting gender responsive budget (GRB) in health sector?
  
- II. In which fields cooperation between Go-NGO in health sector regarding gender responsive budgeting can be extended?
  
- III. What kinds of assistance do donors provide for promoting gender responsive budget (GRB) in health sector?

IV. In which fields cooperation between GO-Donor in health sector regarding gender responsive budgeting can be extended?

V. In your opinion what are the challenges for implementing GRB in health sector?

VI. What are your suggestions for accelerating GRB in health sector in Bangladesh?