

Guidelines to enable Transformative Gender Responsive Budgeting in Bangladesh



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To learn more about CGIAR Scaling for Impact (S4I) program, please contact:

scaling@cgiar.org

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AUTHORS

Deepa Joshi- International Water Management Institute, Colombo, Sri Lanka
Md. Tarikul Islam Khan - Ministry of Finance, Dhaka, Bangladesh
Shadlee Rahman- International Growth Centre, Bangladesh
Harini Ramakrishnan – Northwestern Kellogg, USA
Fouzia Mannan- East West University, Dhaka, Bangladesh
Mou Rani Sarker- International Rice Research Institute, Dhaka, Bangladesh

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PHOTOS

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DESIGNED BY

Mou Rani Sarker, Assistant Scientist-Gender Research, IRRI

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Context

Gender Responsive Budgeting (GRB) is an international planning instrument developed to enable national governments to plan, implement and track the outcomes of gender equitable budgets¹. Currently, 100 countries have initiated efforts on gender-responsive budgeting to address the historical underinvestment in women and girls. However, data from over 105 countries shows that only 27 have comprehensive systems to track gender equality allocations in their financial budgets.

Bangladesh was an early adopter of the Gender Responsive Budgeting (GRB) strategy. The country formally introduced GRB as part of the Financial Strategy in 2009-10, initially piloting the approach in four ministries. Currently, all 61 Ministries operationalize the GRB and in 2025, nearly one-third (33%) of the national budget, equivalent to over Tk 260,000 crore (2.1M USD), is tagged as gender-responsive. Key thematic areas for gender equality prioritized by the Government of Bangladesh include i) empowerment and enhanced social status; ii) economic participation and equality, iii) access to public services, and iv) women's education, health, and wellbeing.

In Bangladesh, the Finance Division (FD) under the Ministry of Finance (MoF) is responsible for coordinating the GRB. In 2024-25, The FD applied a Gender Finance Tracking (GFT) model to enable automated, real-time tracking of gender-sensitive expenditure in Bangladesh through an Integrated Budget and Accounting System (iBAS++)² to assess targeted investments across the key thematic areas mentioned above. This reflects official and regulatory commitment to promoting gender equity through fiscal mechanisms.

However, despite the political and financial commitments- structural barriers to tackling gender inequalities in Bangladesh persist. Wide gender employment gaps are reported with women disproportionately engaged in low-paid, informal work, with disparities in wage equality, and safety outcomes (OECD, 2025). Bidisha et al., (2023) have noted that a rethinking of the GRB focusing on outcomes and impact beyond tracking of budgets and spending is an urgent priority. This concern was also reflected in the 2025 GRB Report, where the Secretary, Finance Division noted that, *“increasing budget allocation alone is not the end in itself; a thorough analysis is required to assess how efficiently the budget has been utilized and what influence it has had on reducing gender discrimination”*. Prioritizing robust implementation of the GRB has recently been announced by Bangladesh’s Ministry of Women and Children Affairs (MoWCA) as a key priority for the national roadmap to achieving the Beijing +30 agenda.

CGIAR Scaling for Impact co-designed a study with the Finance Division, MoF to assess the institutional environment for GRB implementation, and identify limitations to planning for and tracking outputs and outcomes. The study engaged joint secretaries and deputy secretaries from the MoF, as well as from the Ministries of Women and Children’s Affairs, Education, Local Government Division, and Environment, Forest and Climate Change, National Housing Authority to identify enabling environment as well as challenges and limitations in three key areas: technical capacity, data and reporting, and organizational processes in the management of GRB.

Using this methodological framework (see figure 1), key findings of the study were that across ministries, gender budgeting is interpreted as a financial tracking instrument. There is no alignment of gender budget reporting with the core goals, aims and focus of specific ministries. There is also lack of gender-disaggregated data and there are also no specified methods, tools, or strategies to plan for impact and outcome. Training does happen on GRB-reporting, but is organized randomly, and because there is no structured GRB team as well as there is no follow up on outcomes of these trainings.

¹Oxfam. A Rough Guide to Gender-Responsive Budgeting. Oxford: Oxfam GB, 2021. <https://policy-practice.oxfam.org/resources/rough-guide-to-gender-responsive-budgeting-620429/>

²iBAS++ (Integrated Budgeting and Accounting Software) is a centralized, integrated Internet and Oracle based financial management information system for the Government of Bangladesh. Finance Division, Ministry of Finance, Government of Bangladesh. “iBAS++ Brochure (English).” Accessed 20/11/2025

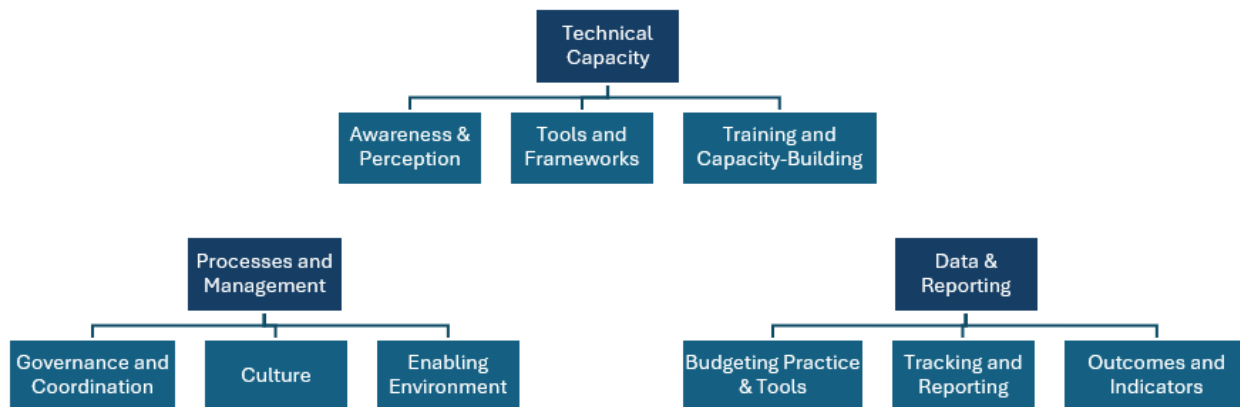


Figure 1: Methodological Framework for Assessment

At a policy workshop co-convened with the Finance Division, MoF in December 2025 to validate the study findings (Joshi et al., 2025), there was consensus on the urgent need for a framework and approach to support transitioning from tracking finances to planning for outcomes and impact. To achieve this goal, there is need, first and foremost, to build capacity on gender equality and social inclusion (GESI) in each Ministry, also based on the study finding that capacity on GESI is variable and weak across institutions. We recommend that a certain percentage of the budget is allocated for this across ministries.

This document provides guidelines and steps that can enable transition to transformative gender responsive budgeting, which are adapted from documentation on GRB best practices (UNESCAP, 2018), designed to complement increased financing for gender with gender-responsive planning and budgeting.

Transformative Gender Responsive Budgeting

While gender-responsive budgeting serves to commit government revenue / finances, gender-differentiated impacts requires adjusting priorities to budgetary decision-making in accordance with the differential needs of women. In this regard, gender-responsive budgeting is not only a political and technical undertaking, but a powerful tool for social transformation for eliminating inequality (UNESCAP, 2018). The UNESCAP (2018) documentation on best practices follows the 5 Step Framework, illustrated below.

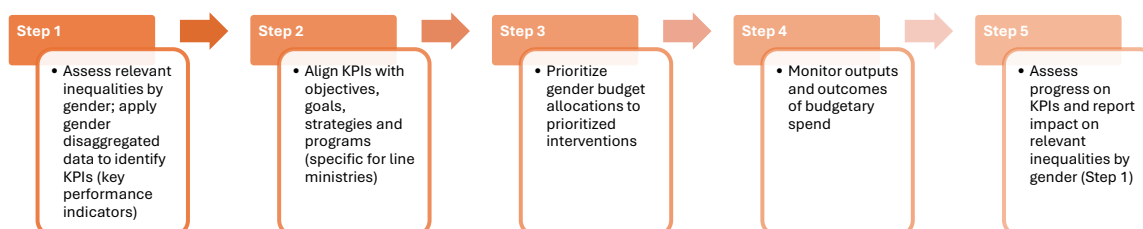


Figure 2: Five steps of GRB [Adapted from Budlender et al., 2002].

Further details that will enable implementing performance-driven GRB are outlined below.

Step 1: Assessing contextual gender inequalities

- Establish interdisciplinary GRB implementation teams in each ministry, build capacity to plan, provide evidence (gender-disaggregated data) and monitor outputs and outcomes.
- Identify 1-3 key performance Indicators (KPIs) relevant for each ministry- establish baseline data corresponding to each KPI

Step 2: Aligning KPI's with line ministry's goals

- Map line ministry's programs, strategies and objectives to the outputs and outcomes they are expected to achieve.
- Align these outputs and objectives to which identified gender KPI they are expected to move.

Step 3: Prioritizing gender budget allocations

- Identify and specify GRB budget allocations to capacity strengthening, projects/interventions, monitoring and evaluation etc. Provide a short report to Finance Division on relevance of budget line items to gender KPI.
- Finance Division checks alignment between proposed budget line items and KPIs.

Step 4: Monitoring Outputs and Outcomes of Spend

- Establish robust data collection infrastructure to frequently monitor on-ground outputs and outcomes of spending.
- Feed data into a central dashboard for review by Finance Division, or present status report at regular GRB meetings.

Step 5: Assessing Impact on gender KPIs

- Collect midline/endline data on each KPI. Analyze the reasons and qualitative logic behind movement of KPI (if any).
- Report on findings and impact in the annual report prepared by Finance Division.

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