Closing the Gender Gap through National Budget Allocation: A Call for Greater Allocation on Women's Economic Participation

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Bangladesh has made remarkable strides in attaining gender equality through universal education, accessible healthcare facilities, and improved political participation of women at national and local levels. Nevertheless, the progress of the country in attaining gender parity is overshadowed by the dragging progress in women's economic participation. While individual and institutional researchers in many cases identify the crucial factors affecting gender disparity and suggest to allocate more resources for their development, governments usually, allocate national budgets following their own political agenda. However, literature to synchronize these two streams by suggesting need-based reallocation of public resources through the national budget in Bangladesh remains scarce. Hence, using the Global Gender Gap (GGG) Index values developed by the World Economic Forum, this paper first identified the priority sectors for closing the gender equality gaps in Bangladesh in terms of economic participation, education, healthcare, and political participation of women. Later, this article rearranged the gender budgets of all ministries of Bangladesh into the six PESTEL groups (Political, Economic, Social, Technological, Environmental, and Legal) that are usually considered in strategic planning. Following such rearrangement this paper further demonstrates that variations in gender budget allocation on different PESTEL factors by relevant ministries affects women's long-term growth in various priority sectors identified earlier. Finaly, the article identified the ministries where greater allocaton of ministerial budget on women need to be prioritized for accelerating the minimization of gender gap in economic participation.

Key Words: Global Gender Gap, Situation Analysis, PESTEL, Gender Budget

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Introduction

The pursuit of gender equality is an endeavour of paramount significance, resonating with the principles of justice², fairness, and human right. Drawing inspiration from classic works on justice and equality, such as John Rawls' "Theory of Justice," the global community has progressively acknowledged the importance of creating a society where opportunities and rights are not constrained by gender. As women remain in a decisive disadvantageous condition in our society Rawls developed a principle of resource distribution that allows a positive discrimination through the allocation of proportionally more resources to women and other disadvantageous groups of a society.3 Feminist philosopher Simone de Beauvoir in her seminary book The Second Sex made a groundbreaking exploration of the historical context and societal structures that contribute to the creation of gender and associated challenges faced by women.4 To address these challenges of gender inequality, unlike Rawls, Amartya Sen in his capabilities theory emphasized on enhanced well-being of women by enhancing their capabilities not by distributing produced goods and services more than proportional to their contribution.5 The approach proposed by Amartya Sen emphasized building capabilities and removing barriers to functioning for promoting empowerment and liberty that can lead to enhanced well-being for every human being including women. 6 This approach can be applied to assess the overall well-being of women, considering factors beyond economic participation, such as political agency and access to justice.

As observed by Nussbaum, another strong proponent of the Capability Approach besides Sen, we need to have such well-being *in a truly human way, not a merely animal way.*⁷ Therefore, besides freedom from poverty and hunger, having political freedom, freedom from illiteracy, ill-health, and freedom of employment are also required for a woman to exercise her basic liberty, to survive like a human.⁸ However, these well-being and liberty may not be attained without devoting extra resources, and redistribution of wealth to build the basic capabilities among women. As further, observed by Nussbaum,

In short, liberty is not just a matter of having rights on paper, it requires being in a material position to exercise those rights. And this requires resources. The State that is going to

T Johan Brännmark, 'Principles of Justice and the Idea of Practice-Dependence' (2019) 12(3) Ethics & Global Politics, 1

³ John Rawls, A Theory of Justice (Belknap Press 1971)

⁴ Simone de Beauvoir, in Constance Borde and Sheila Malovany (trans.) The Second Sex (Random House 2014)

Dhawal Shankar Srivastav, 'Rawls's Theory of Justice through Amartya Sen's Idea' (2016) 58 (winter issue) *ILI Law Review*, 151; See also, Kanti lal Das, 'Justitium vs, Justitia: A Debate between Rawls and Sen' (2019) 9(2) *Journal of East-West Thought*, 15; See more, Sebastiano Maffettone, 'Sen's Idea of Justice versus Rawls' Theory of Justice' 5(1) *Indian Journal of Human Developmebt*, 119

Wulf Gaertner, in Martha Nussbaum (ed.) and Amartya Sen (ed.) The Quality of Life (Oxford University Press 1993)

Martha Nussbaum, 'Women and Equality: The Capabilities Approach' (1999) 138(3) International Labour Review, 234; See also, Martha C Nussbaumm, 'Capabilities and Human Rights' (1997) 66(2) Fordham Law Review, 273

⁸ ibid, (1999) 232

guarantee people's rights effectively is going to have to recognize norms beyond the small menu of basic rights: it will have to take a stand about the redistribution of wealth and income, about employment, land rights, health, and education.⁹

Therefore, adapting the normative approach associated with Sen & Nussbaum's capability theory for attaining women's empowerment and enhancing well-being in the background this paper has taken a positive strand on resource allocation through the national budget as a sin-qua-non for enhancing the capabilities and functioning of women in the society. Though a higher allocation of resources may not ensure better participation of women in every sphere of their economic and social life, it creates opportunities and makes them one step closer to their ultimate goal of equal participation. However, a benchmark is required for understanding the gender gap and identifying areas where a greater allocation of the national budget is required to fulfill critical gender gaps. Another corollary objective of this article is to explore how the existing budgetary allocations meet that need and policy recommendations for required changes in allocation in the future.

The Global Gender Gap: Understanding the Need

The Global Gender Gap (GGG) Index¹¹, developed by the World Economic Forum¹², has emerged as a pivotal benchmark for assessing and comparing gender disparities across various domains on a global scale. It meticulously measures disparities across vital domains, encompassing economic participation, education, health, and political representation of women. This index ranks countries based on their performance in closing gender gaps across four key dimensions:¹³ As stated by Saadia Zahidi, Managing Director of the World Economic Forum,

Global gender gaps in health and education have narrowed over the past year, yet progress on political empowerment is effectively at a standstill, and women's economic participation has regressed rather than recovered.¹⁴

Economic Participation and Opportunity: While calculating the Economic Participation and Opportunity index GGG considers a weighted average of five sub-index values namely, a)

Janet G. Stotsky, 'Budgeting with Women in Mind' (2007) 44(2) F&D < https://www.imf.org/external/pubs/ft/fandd/2007/06/stotsky.htm> accessed 15 November 2023; See also, Finance Division, Ministry of Finance. Gender Budget Report 2023-24 (Government of Bangladesh 2023); See more, Miniatry of Finance and Economic Planning, Republic of Rwanda. Understand the 2020/2021 National Budget (UNICEF, Rwanda 2020) https://www.unicef.org/esa/media/7291/file/UNICEF-Rwanda-Understanding-2020-2021-National-Budget.pdf accessed 12 November 2023

⁹ ibid, 231

¹¹ Staff, Cd. "Key Findings from the Gender Gap Report, 2023 - Civilsdaily." CivilsDaily, June 29, 2023 https://www.civilsdaily.com/news/gender-gap-report-2023-ias/ accessed 10 December 2023

World Economic Forum. The World Economic Forum, n.d. https://www.weforum.org/ accessed 12 December 2023

World Economic Forum. Global Gender Gap Report 2023, (The World Economic Forum, 9 October 2023) https://www.weforum.org/reports/global-gap-report-2023/#:~:text=The%20Global%20Gender%20Gap%20Index,Survival%2C%20and%20Political%20Empowerment accessed 12 November 2023

¹⁴ Saadia Zahidi, 'Preface' Global Gender Gapa Report 2023 (World Economic forum, 2023) < https://www3.weforum.org/docs/WEF GGGR 2023.pdf> accessed 8 December 2023

labor force participation b) wage equality for similar work c) estimated earned income d) women's participation as legislators, senior officials and managers and e) women's participation as professional and technical workers.¹⁵ These indexes provide an intuitive indication that the closing of the Gender Gap Index value for Economic Participation and Opportunity would be lower in Bangladesh due to gender-based wage discrimination, and low participation of women in paid jobs.¹⁶

Educational Attainment: In the Global Gender Gap Report Educational opportunities and outcomes for determined through a weighted average of gender gaps in a) women's literacy rates, women's enrollment in primary education, women's enrollment in secondary education, and women's enrollment in tertiary education. As Bangladesh attained gender parity in primary and secondary school enrollment back in 2015¹⁸, this is logically reflected through a very high value of the closure of the Gender Gap Index demonstrated in Figure 1 below.

Health and Survival: This parameter measures the healthy life expectancy at birth and the sex ratio at birth.¹⁹ As the sub-index healthy life expectancy indicates, this value captures the expectancy of quality life. As defined by the World Health Organization, healthy life expectancy at birth is the average number of years that a person can expect to live in "full health" by taking into account years lived in less than full health due to disease and/or injury.²⁰ Pertinently, while concerned about women it may reflect the value of a composite index of the availability and quality of healthcare services, attended childbirth, and anti-natal and post-natal care that affect the healthy life of a woman in her lifetime.

Political Empowerment: Political representation and influence of women²¹ in decision-making processes are scrutinized in this dimension. It considers the number of women in parliamentary and ministerial roles and the gender gap in political empowerment. For instance, the Global Gender Gap Index 2023²² depicts Bangladesh with remarkable strides in

¹⁵ ibid 13, 'Appendix B: Data and Methodology'

According to a 'time use survey' conducted by Bangladesh Bureau of Statistics women spend 1.2 hours in paid employment in comparison with 5.9 hours of unpaid domestic works, while men spend 6.1 hours of their active time in performing paid employments.
See, FHM Humayan Kabir, 'Women's stake in paid jobs very poor: Survey' *The Financial Express* (Online, 19 June 2022)

Lina, Naima Akhter. "The Growth of Women's Education in Bangladesh." American Journal of Education and Technology 2, no. 3 (July 1, 2023): 40–50 https://doi.org/10.54536/ajet.v2i3.1276.v accessed 18 December 2023

Shilpa Banarjee, 'Breaking ground in gender parity in Bangladesh's primary schools', End Poverty in South Asia (World Bank, 9 May 2017)

Kolip, Petra, and Cornelia Lange. "Gender Inequality and the Gender Gap in Life Expectancy in the European Union." European Journal of Public Health 28, no. 5 (May 14, 2018): 869–72 https://doi.org/10.1093/eurpub/cky076 accessed 30 November 2023

²⁰ World Health Organization. 'Health Life Expectancy at Birth (years)' (Data, World Health Organization 2023) https://data.who.int/indicators/i/C64284D accessed 22 November 2023

UN Women – Asia-Pacific. "Political Participation of Women," n.d. https://asiapacific.unwomen.org/en/focus-areas/governance/political-participation-of-women accessed 28 November 2023
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The Global Gender Gap (GGG) Index developed by the World Economic Forum is a critical benchmark for comparing gender disparities around the globe across various domains, including economic participation, education, health, and political representation of women

education, healthcare, and political participation.²³ Nevertheless, the progress of the country in attaining gender parity²⁴ is overshadowed by the dragging progress in women's engagement in economic participation²⁵ and barriers to access formal justice due to the enormous backlog in national courts and the resultant high cost and delay.²⁶ Though access to justice is not directly related to gender justice in resource allocation it may operate as a watchdog to prevent gross maltreatment against and protect the rights of women in society²⁷.

Global Rank Gender parity in South Asia Bangladesh drops 6 notches from the 2021 index Change (Out of 146 countries) (% of gender gap closed) vs 2021 Bangladesh's % of 71.4% 71ST Bangladesh performance Global gender on 4 key dimensions rank gap 69.2% **96TH** Nepal A of gender gap 67.0% 110TH Sri Lanka \triangle Economic 141ST ▲ 42.7% Participation 64.8% Maldives 117TH and Opportunity Bhutan 63.7% 126TH Educational 123RD ▼ 92.3% Attainment 62.9% India 135TH A 145TH Pakistan 56.4% Δ Health and 129TH =96.2% Survival 43.5% 146TH Afghanistan 0% 20% 40% 60% 80% 100% Political 9TH **≡54.6%** Empowerment 100% = full gender parity

Figure 1: Global Gender Gap (GGG) Index 2022

Source: World Economic Forum; Info Graphics: The Business Standard, 14 July 2022

The Global Gender Gap Report 2023 by the World Economic Forum (WEF) ranks Bangladesh 59th globally in terms of gender parity, with a score of 72.2%. This represents a significant improvement compared to the 2022 ranking when Bangladesh was 71st with a score of 71.4%. Among South Asian countries, Bangladesh continues to lead, followed by Bhutan (68.2%), Sri Lanka (66.3%), Nepal (65.9%), Maldives (64.9%), India (64.3%), Pakistan

^{23 &}quot;With a score of 72.2%, Bangladesh ranks 59th globally, showcasing significant progress in various sectors. In the Political Empowerment sub-index, where it ranks seventh globally, attaining 55.2% gender parity. Educational Attainment subindex reveals that Bangladesh has achieved a parity score of 93.6%."- "Gender equality: Bangladesh ranks best in South Asia 9th consecutive time" (Dhaka, The Business Times, June 2023), accessed on Oct 13, 2023 https://www.tbsnews.net/bangladesh/gender-equality-bangladesh-ranks-best-south-asia-9th-consecutive-time-654218 accessed 28 November 2023; See more, World Economic Forum, The Global Gender Gap Report 2023, (Geneva, Switzerland, WEF, 2023) https://reports.weforum.org/globalgender-gap-report-2023 accessed 25 November 2023.

²⁴ Sander, Gudrun, and Nora J. Keller. "McKinsey Gender Parity Report." In Edward Elgar Publishing EBooks, 2021 https://doi.org/10.4337/9781788975728.00018> accessed 25 November 202.

^{25 &}quot;Bangladesh ranked 139th among total 146 countries globally, with a parity rate of only 43.8% in Economic Participation and Opportunity index." (GGG Report 2023, WEF)

²⁶ Jamila A Chowdhury, ADR Theories and Practices: A glimps on access to justice and ADR in Bangladesh (4th edn, London College of Legal Studies, South 2022)

In order to secure substantive equality across all fields of human life, it is paramount to ensure equal access to justice for all women. See, Council of Europe. Towards guaranteeing equal access to justice for women (Report of the 3rd Conference of the Council of Europe Network of National Focal Points on Gender Equality, Council of Europe 2015) p.5

(57.5%), and Afghanistan (40.5%).²⁸ Bangladesh stands out as the top performer in South Asia, demonstrating notable progress in achieving gender parity, particularly in political empowerment. While there is still work to be done in areas such as economic participation and opportunity, the country's advancements serve as an inspiration for the region.²⁹

As we take a closer look at Bangladesh's position on the GGG index in 2022, it is apparent that remarkable progress has already been made in closing the gender gap in the education and healthcare sectors. While the gender gap in political empowerment remains static from 2021 to 2021, according to the GGG index of 2023 the closure of political empowerment rose to 55.2%.³⁰ This improvement is in line with the global improvement in gender equality for political participation in recent years.³¹ The women of Bangladesh remain mostly discriminated against in economic participation. Though the index value for Economic Participation and Opportunity of Bangladeshi women has raised from 42.7% in 2022 (as shown in Figure 1) to 43.8% in 2023 the country still ranks 139 out of 146 countries and even remain below Saudi Arabia holds 130th position in the world ranking for gender parity in women's economic participation³² Therefore, women's advancements in education, healthcare, and political participation are greatly tempered by significant challenges, particularly in women's low engagement in paid economic activities.

Referring to Nussbaum this article posits that there is a nexus between the global discourse on gender equality and the budgetary decisions made at the national level in Bangladesh. While Bangladesh has made significant strides in improving gender equality in education, healthcare, and political representation³³, the limited focus on enhancing women's economic participation is a missed opportunity.³⁴ As economic participation remains the most debarring for attaining women's empowerment in Bangladesh the remaining paper is devoted to the identification of factors affecting women's economic participation and how national budget allocations reflect such priorities. To rectify the disparities in women's economic participation and propel the nation toward gender parity, understandably, it becomes crucial to redirect and

²⁸ Unb. "Bangladesh Leading in South Asia in Gender Parity: WEF Report." The Daily Star, June 22, 2023 https://www.thedailystar.net/news/bangladesh/development/news/bangladesh-leading-south-asia-gender-parity-wef-report-3353151> accessed 22 Novembre 2023

^{29 &}quot;Bangladesh leading South Asia in achieving gender parity", *Dhaka Tribune*, (Dhaka, June 22, 2023) last accessed on Oct 13, 2023 https://www.dhakatribune.com/bangladesh/285592/report-bangladesh-leading-south-asia-in-achieving-accessed 22 November 2023

³⁰ World Economic Forum. Global Gender Gap Report 2023 (Insight report, Global Economic Forum, June 2023) p.14

³¹ Ibid, World Economic Forum, p.53

³³ Siddiqa, Khondoker Rukaiya. "Empowering Women in Bangladesh: A Journey of Progress and Empowerment." The Business Standard, July 22, 2023 https://www.tbsnews.net/thoughts/empowering-women-bangladesh-journey-progress-and-empowerment-669398 accessed 20 November 2023

Asli Demirgüç-Kunt, "No Economy Can Reach Its Full Potential Where Women Do Not Have Equal Opportunities", interview by Turkey's Dünya, World Bank, March 8, 2022 https://www.worldbank.org/en/news/opinion/2022/03/08/no-economy-can-reach-its-full-potential-where-women-do-not-have-equal-opportunities accessed 25 November 2023

augment national budget allocations in relevant sectors that affect such participation.³⁵ Before progressing towards an analysis of sector-wise allocation the following section will highlight a general trend in Gender budgeting in Bangladesh following the global gender discourse and analyze aggregate budget data to understand how priorities for gender empowerment through economic participation are reflected in gender-sensitive budgeting over time.

Gender Budgeting in Bangladesh: Exploring the Current Structure and Trend

Gender budgeting is intended to incorporate gender-related objectives into fiscal policies and administration. "Gender budgeting," which refers to the systematic examination of budget programs and policies for their impact on women, has been tried in a range of countries in recent Though gender budgeting is sometimes seen as outside mainstream research on budgeting, its importance is gradually increasing with the increased importance of gender in society. Though the first gender-responsive budget was prepared in Australia in 1984, according to recent statistics around 100 countries have taken initiatives to prepare gender-sensitive budgets. A gender-sensitive budgeting process involves incorporating a gender perspective into all stages of the budgetary cycle, from planning and formulation to execution and monitoring. The vital aim of gender budgeting is to analyze how government policies and expenditures impact women and men differently and ensure that public resources are allocated to promote gender equality. Bangladesh started preparing a gender budget statement in 2009 and made a comprehensive review of gender priority in the 20 ministerial budget to establish an institutional basis for gender budgeting in Bangladesh. Figure 2, below, highlights how the gender priority in the overall national budget changed after the inception of the gender budgeting initiative in 2009.

³⁵ The seminal work of Diane Elson on "Male Bias in the Development Process" also underscores the need for budgetary measures that address the fundamental cause of gender inequality. See, Diane Elson (ed.), Male Bias in the Development Process (Manchester University Press 1991)

³⁶ Stotsky, Janet Gale. "Gender Budgeting: Fiscal Context and Current Outcomes." IMF Working Paper 16, no. 149 (January 1, 2016): 1 https://doi.org/10.5089/9781475575460.001 accessed 2 December 2023

Janet G. Stotsky, "Gender Budgeting", (International Monetary fund, Oct 2006), IMF Working Paper WP/06/232
 Un Women. 'What is Gender Responsive Budgeting?' (News and Stories, 13 November2023) < https://www.unwomen.org/

on/news-stories/explainer/2023/11/what-is-gender-responsive-budgeting> accessed 15 November 2023

on/news-stories/explainer/2023/11/what-is-gender-responsive-budgeting> accessed 15 November 2023

on/news-stories/explainer/2023/11/what-is-gender-responsive-budgeting> accessed 15 November 2023

⁴⁰ UNIFEM. Gender Responsive Budgeting in Practice: A Training Manual (United Nations Population Fund 2006) https://www.unfpa.org/sites/default/files/pub-pdf/gender_manual_eng.pdf accessed 16 November 2013

https://Educateherlib.Com/Wp-Content/Uploads/2022/03/Budget-Review-Analysis-Educate-HER-Coalition-2021-Final.Pdf, n.d.
 Jesmin Nahar, 'Gender Responsive Finance and Budgeting' (UNFCCC Resources, nd.) < https://www.unfpa.org/sites/default/files/pub-pdf/gender_manual_eng.pdf > accessed 18 November 2023

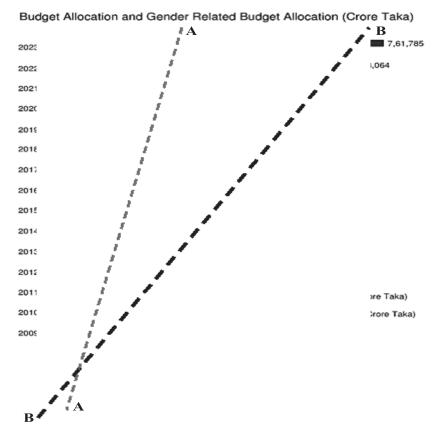


Figure 2: Gender-Sensitive Budget Allocations in Bangladesh

Source: Adapted from Ministry of Finance, Govt. of Bangladesh, The Gender Budget Report 2023-24

Figure 2 above demonstrates a comparative scenario between total budget allocation and gender-sensitive budget allocation in Bangladesh's national from FY 2009-10 till FY 2023-24⁴³. As mentioned earlier 2009-10 was the first financial year when the Government started preparing gender gender-sensitive national budget in Bangladesh. According to a report from the Ministry of Finance, in 2009-10 total budget allocation was Tk. 1,10,523 crore; of which 27,248 crore was for women's development, which was 24.65% of the total budget and 3.95% of the GDP⁴⁴.

As understood from Figure 2, the allocation for women's development has increased gradually since FY 2009-10 through financial year 2023-24. The highest growth rate of 29.07%

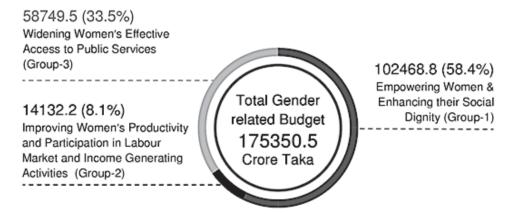
⁴³ Ministry of Finance, Govt. of Bangladesh, The Gender Budget Report 2023-24, (Finance Division, June 2023)

⁴⁴ The Economic Times. "What Is Gross Domestic Product? Definition of Gross Domestic Product, Gross Domestic Product Meaning -The Economic Times," n.d. https://economictimes.indiatimes.com/definition/gross-domestic-product accessed 20 November 2023

was experienced in 2016-17 while the year 2020-21 observed a lowest growth rate of only 4.86%. A steeper average slope of growth line AA (average growth in gender budget) in comparison to the flatter slope of growth line BB (average growth in gender budget) indicates that the government remains aggressive while increasing gender budget over time and so, the gender-sensitive budget has increased in a much faster pace than the rise in the aggregate national budget over time. For instance from 2009-10 to 2023-24 allocation in gender budget has increased from Tk. 27,248 Crore to Tk. 262,787 Crore or an average growth of 864%. Overall national budget during the same period has increased from Tk. 110,523 Crore to Tk. 761,785 Crore or 589%.

In fiscal year 2023-24, the total national budget allocation stands at an amount- Tk. 7,61,785 crore, wherein the gender-specific budget commands a substantial share, amounting to Tk. 2,61,787 crore, an impressive 34.37% of the overall budget, and a noteworthy 5.23% of the nation's Gross Domestic Product (GDP). Therefore, a gradual decline in gender-sensitive budgeting may indicate a saturation of overall priority gender sensitivity in comparison with other pressing needs. Hence, what is more required at the moment is to identify the priority sectors where spending gender-sensitive budgets can bring more synergy and efficiency considering the nature of backward status for women in Bangladesh. As indicated in Figure 3 below, government priority in availing different means to improve women's economic participation varied markedly during these years.

Figure 3: Distribution of Gender Sensitive Budget Allocation in Bangladesh, 2023-24



Source: Ministry of Finance, Govt. of Bangladesh, The Gender Budget Report 2023-24

In the national budget for FY2023-24, Bangladesh has allocated Tk175,350.5 Crore for the total gender budget, with 58.4% earmarked for women's empowerment, 33.5% for

⁴⁵ Ministry of Finance, n 43

enhancing women's access to public services, and a mere 8.1% dedicated to boosting women's productivity and their active engagement in the labor force.

In FY2023-24, Bangladesh allocated Tk175,350.5 crore for the gender budget, with 58.4% for women's empowerment, 33.5% for public services access, and 8.1% for women's productivity. Despite a marginal decrease in the percentage, the increasing trend of the total budget demonstrates the government's commitment to women's development amidst a global economic crisis⁴⁶. Nevertheless, the following section will make a critical evaluation of how far such budgetary allocation goes in line with the poor participation of women in economic activities and facilitating the capability of women to be more productive agents of society with dignity, rights, and empowerment.

Priority Factors for Women's Economic Participation in Bangladesh: A Pastel Analysis

Scholars around the globe have identified diverged factors that may affect women's participation in paid employment opportunities. For instance, Berhau Kuma Shano mostly focused on some objective criteria of women such as age, educational level, participation in decision-making, participation in leadership position, and perception toward economic empowerment as important factors that affect rural women's economic empowerment in Ethiopia.⁴⁷ In another research, Asefa and Abera emphasized several socially mediated factors such as the experience of husband-wife discussion, women's attitude towards wife battering, knowledge about family planning practices, etc. are associated with women's economic empowerment.⁴⁸ Another technological factor mentioned by the authors is media exposure at least once a day affects the economic empowerment of women.⁴⁹ Pertinently, wider access to mobile, mobile net-based social networking, and electronic media has made this factor more potent for affecting women's empowerment in Bangladesh. While discussing factors affecting women's economic participation in Uganda, emphasized the ownership of material assets such as ownership of land, and access to capital, besides other personal characteristics, human resources, and socially mediated factors such as age, education, and men refusing their wives to work as factors affecting women's economic empowerment.⁵⁰

⁴⁶ UNDP, "Covid-19: A Step Back for Women's Empowerment in Bangladesh?" (UNDP,Bangladesh. AUGUST 31, 2020) https://www.undp.org/bangladesh/news/covid-19-step-back-women%E2%80%99s-empowerment-bangladesh accessed on Oct 13, 2023

⁴⁷ Berhau Kuma Shano, 'Factors affecting rural women economic empowerment in Wolaita Ethiopia' (2023) 11(2) Cogent Economics and Finance https://www.tandfonline.com/doi/epdf/10.1080/23322039.2023.2235823 accessed 22 November 2023

Asefa Taresa and Abera Gadisa, 'Magnitude and Factors Affecting Women's Economic Empowerment for Participation in Decision making among Married Women at Reproductive Age in Assosa, Western Ethiopia' (2021) 9(2) Journal of Midwifery & Reproductive Health < https://jmrh.mums.ac.ir/article_17648_64683f68eadabd1810dde6124228d45c.pdf > accessed 20 November 2023

⁴⁹ ibid.

⁵⁰ Prossie Mukasa Bbaale, 'Factors Influencing Women's Participation in Economic Activities in Uganda'

Besides these personal traits, physical resources, accepted societal norms, and technical factors that positively affect women empowerment scholars have identified at least two other factors the presence of which may negatively affect the economic participation and empowerment of women, and so, should be controlled. As discussed in a Gtz working paper, climate change affects women differently than their male counterparts, however, the impact of women in climate change is not properly addressed in local projects or global climate change negotiations.⁵¹ Mitigating the effects of climate change in a gender-sensitive way remain important in Bangladesh because climate-related variability such as salinity, river erosion, frequent flood, and draught unduly affect the time spent by women in unpaid care works such as collection of firewood, and drinking water or production of homegrown vegetables as a means of their livelihood.⁵²

However, as contemporary budgetary studies usually make a partial analysis of one or more priority sectors, a holistic and integrated view remains missing. Such fragmented views often fail to capture the holistic nature of gender inequality⁵³. As the need for budgetary allocation to fill substantive gender gaps vary among countries, many international organization emphasize capacity building⁵⁴ and procedural steps⁵⁵ that governments need to follow in producing gender-sensitive budget following their own needs and arrangements. This article, therefore, strives to bridge this gap by providing an integrated view that considers the broader societal context. Following the identification of the critical gender gap in women's economic participation and associated budgetary allocation by the government to improve those factors affecting women's economic empowerment in Bangladesh, following a PESTEL (Political, Economic, Social, Technological, Environmental, and Legal) framework. Drawing insights from existing datasets, literature, and interviews with key informants, the following pastel framework has been developed to identify the areas that demand immediate budgetary attention to promote women's empowerment in Bangladesh. Also, necessary recommendations have been made for required budgetary adjustments in this regard

 $[`]SSRN < https://papers.ssrn.com/sol3/papers.cfm?abstract_id = 4114096 > accessed 20 \ November 2023 \\$

⁵¹ GTZ. 'The Governance Cluster' Working Paper (Governance and Democracy Division, Governance Cluster, GTZ, October2010) https://www.oecd.org/dac/gender-development/46975138.pdf accessed 12 November 2023

⁵² UN Women and IUCN. State of Gender Equality and Climate Change in Bangladesh < https://asiapacific.unwomen.org/sites/ default/files/2022-08/FINAL-Bangladesh-State-of-Gender-Equality-and-Climate-Change-Report_10-08-22.pdf> accessed 20 November 2023

Daly, Mary E. Gender Inequality and Welfare States in Europe. Edward Elgar Publishing E Books, 2020 https://doi.org/10.4337/9781788111263 accessed 12 November 2023

⁵⁴ Carolyn Hanson and Bibi Singh, Gender Responsive Budgeting in Practice: A Training Manual (UNFPA and UNIfem 2006) https://www.unfpa.org/sites/default/files/pub-pdf/gender manual eng.pdf> accessed 12 November 2023

The 2022 database comprises responses from all 38 OECD countries and the data refers only to central/federal government practices as of 1 March 2022. Respondents were predominantly budget officials within central budget authorities. The content of the database draws heavily upon self-reporting from governments representing the country's own assessment of current practices and procedures. See, OECD. '2022 Gender Budgeting' < https://qdd.oecd.org/subject.aspx?Subject=GOV_GENBUD_2022> accessed 18 November 2023

Table 1: PESTEL Factors in Budget Allocation Affecting Women's Economic Participation

P	Е	S	T	E	L
Political	Economic	Social	Technological	Environmental	Legal
Budgetary allocation to promote women's economic participation through policy changes	Budgetary allocation to enhance women's capability and opportunity for economic participation	Budgetary allocation to improve social dignity and remove women's barriers to economic participation	Budgetary allocation to facilitate the use of technology that promotes women's economic participation	Budgetary allocation to protect the environment and climate change that promotes women's economic participation	Budgetary allocation to ensure access to justice and a secure work environment that promotes women's economic participation

Source: Derived by the author

The Government of Bangladesh, while preparing a gender budget has divided its 44 ministries into three thematic groups 1) Empowering women and enhancing their Social Dignity 2) Improving women's productivity and participation in labour market and income-generating activities and 3) Widening women's effective access to public services. The total gender-centric allocation by ministries under each of these three themes is summated to get the total gender-centric allocation under respective themes. For instance, as shown in Table 2, twelve ministries were listed under the head 'Empowering women and enhancing their social dignity'. Therefore, the total budgetary allocation made by the twelve ministries is considered as total allocation for 'Empowering women and enhancing their social dignity'.

Table 2: Thematic distribution of Government ministries for gender budgeting

Empowering women and enhancing their social dignity	Improving women's productivity and participation in labor market and income-generating activities	Widening women's effective access to public services	
 Ministry of Primary and Mass Education Secondary and Higher Education Technical and Madrasah Education 	Ministry of Public Administration Financial Institutions Division Ministry of Commerce	 Prime Minister's Office Election Commission Law and Justice Division 	11. Ministry of Industries 12. Ministry of Religious Affairs 13. Energy and Mineral Resources Division

4. Health Services Division	4. Ministry of	4. Public Security Division	14. Ministry of Environment,
	Employment	211.0101	Forest and Climate
5. Medical Education		5. Security Services Division	Change
and Family Welfare Division	5. Ministry of Youth and Sports	211101011	15. Ministry of
	•	6. Ministry of Science and	Land
6. Ministry of Food	6. Ministry of Textiles and Jute	Technology	16. Ministry of
7. Ministry of	1 511111 55 5111 5 5115		Railways
Women and Child	7. Rural Development	7. Ministry of Housing and Public	17. Ministry of
Affairs	and Cooperatives	Works	Shipping
8. Ministry of	Division	0 M:-:	
Agriculture	8. Ministry of	8. Ministry of	18. Ministry of Civil Aviation and
9. Ministry of	Water Resources	information	Tourism
Fisheries and	9. Ministry of	9. Ministry of	
Livestock	Disaster Management	Cultural Affairs	19. Posts and Telecommunication
10. Ministry of	and Relief	10. Road Transport	s Division
Social Welfare	10. Ministry of	and Highways	
11. Local Government	Chattogram Hill	Division	20. Power Division
Division	Tracts Affairs		21. Ministry of
12. Information and	11. Ministry of		Liberation War
Communication	Expatriate Welfare and Foreign		Affairs
Technology	Employment		
	1 ,		

Source: Ministry of Finance, Govt. of Bangladesh, The Gender Budget Report 2023-24

As mentioned earlier, the government allocation of different ministries under three thematic groups in Table 2 reflects the government practices, not how relevant literature on women empowerment and women's economic participation may divide the ministerial activities into scholarly identified factors affecting women empowerment. However, the current paper identified PESTEL factors as important determinants for women's economic participatin. Therefore, the gender budget allocation of various ministries are rearranged on the basis of their key P-E-S-T-E-L activities. For instance, as shown in the second column of Table 3 below the key activities of Ministry of Primary and Mass Education is to promote social development of women. Therefore, in the third column of Table 3, gender budget allocation made by the Ministry of Primary and Mass Education is classified as S (SOCIAL).

Table 3: Adapting ministerial activities under the PESTEL framework 2021-22

Ministry	Key function claimed	PESTEL
Ministry of Primary and Mass Education % of the development budget devoted to women- 33.1%	Formulation and implementation of primary and mass education policies, implementation and monitoring of compulsory primary education programs, and implementation of mass education programs through non-formal education.	SOCIAL
Secondary and Higher Education % of the development budget devoted to women- 48.7%	Formulation of educational management and policies from post-primary education to the tertiary level of education to fulfill the state's obligation to provide education services as a fundamental right of the people under the Articles 15 and 17 of the Constitution of the People's Republic of Bangladesh	SOCIAL
Technical and Madrasah Education % of the development budget devoted to women- 2.8%	Increase women's skills through training in various trades and technologies; Increase women's self-employment opportunities, particularly through skill development; Continue to provide stipends to increase participation of women students in technical education;	TECHNOLOGY
Health Services Division % of the development budget devoted to women- 57.8%	Formulated the National Health Policy, 2011 Gender Equity Strategy-2014, National Nutrition Policy 2015, National Drug Policy 2016, Bangladesh National Strategy for Maternal Health 2015-30, National Strategy for Adolescent Health;	SOCIAL
Medical Education and Family Welfare Division % of the development budget devoted to women- 95.6%	Providing health, nutrition, and family planning services and expanding services on population control, medical education, nursing education, national population and health research and training activities;	SOCIAL
Ministry of Food % of the development budget devoted to women- 35.7%	Ensure access to food and nutrition for all people, especially women at various stages of the life cycle (e.g. elderly, chronically ill, and disabled) through social protection and safety nets across the life cycle.	SOCIAL
Ministry of Women and Child Affairs % of the development budget devoted to women- 35.3%	Formulation and implementation of policies related to women and children, women's empowerment, prevention of violence against women, women's safety at the workplace, and overall socio-economic development of women.	SOCIAL

Ministry of Agriculture % of the development budget devoted to women- 8.3%	The National Agricultural Policy 2018 encourages the participation of women in agricultural education, research extension, and training and calls for efforts to ensure women's equal rights in access to agricultural inputs.	ECONOMIC
Ministry of Fisheries and Livestock % of the development budget devoted to women- 22%	women's participation and priorities are being actively considered in the selection of beneficiaries under Jalmohal Management Policy- 2009, Microfinance Policy2011, Shrimp Policy- 2014, training and other related activities;	ECONOMIC
Ministry of Social Welfare % of the development budget devoted to women- 27.9%	Adopt life-cycle-based social security activities for the backward communities, the most disadvantaged, vulnerable, marginalized, and deprived sections of society;	SOCIAL
Local Government Division % of the development budget devoted to women- 42.9%	No direct mandate for women's empowerment. But Safe water, sanitation, and hygiene facilities have an impact on women both physically and socially;	SOCIAL
Information and Communication Technology % of the development budget devoted to women- 18.5%	Formulated all the laws and policy documents aimed at strengthening the e-governance framework, Information Security Policy and Guidelines-2014, Cyber Security Strategy-2014, Fellowships, and Scholarships for Research in ICT. Laws and policies and the activities undertaken are contributing to the development of women inclusively;	TECHNOLGY
Ministry of Public Administration % of the development budget devoted to women- 57.9%	Women Abuse Prevention Committees have been set up respectively at the district level led by the Deputy Commissioner and at the Upazila level led by the UNO inconsistent with the National Women's Development Policy 2011. For administrative empowerment, there is a directive for contract-based and lateral entry to facilitate women's access to higher positions of administration.	POLITICAL
Financial Institutions Division % of the development budget devoted to women- 8.7%	Create self-employment and alleviate poverty among women by distributing SME loans to women entrepreneurs and conducting micro-credit distribution programs among women. The Financial Institutions Division is undertaking activities to increase women's participation in the banking sector, especially ensuring financial inclusion.	ECONOMIC

Ministry of Commerce % of the development budget devoted to women- 22.3%	Ministry implements measures such as providing financial packages and stall allocations at a lower cost to the female entrepreneurs at international trade fairs the delegations of women entrepreneurs are also sent to different countries to participate in trade fairs. The National Digital Commerce Policy 2018 has mentioned the provision of special training for female entrepreneurs in the digital commerce expansion plan.	ECONOMIC
Ministry of Labor and Employment % of the development budget devoted to women- 8.7%	Create employment opportunities, eradicate hazardous child labor and determine the minimum wage for all, generate skilled manpower through training. Domestic Workers Protection and Welfare Policy, 2015 was formulated to recognize large labor groups related to domestic work as laborers and National Occupational Health and Safety Policy, 2013 has been formulated.	ECONOMIC
Ministry of Youth and Sports % of the development budget devoted to women- 34.3%	The ministry encourages voluntary participation of the youth in developmental works by awarding successful youth entrepreneurs and providing grants to youth organizations.	POLITICAL
Ministry of Textiles and Jute % of the development budget devoted to women- 11.7%	5,904 students have been awarded graduation, diploma, and SSC equivalent degrees in the fiscal year 2021-22 through 08 Textile Engineering Colleges, 10 Textile Institutes, and 41 Textile Vocational Institutes in the country. Among them, 1,134 students were female.	ECONOMIC
Rural Development and Cooperatives Division % of the development budget devoted to women- 23.7%	Inclusion of poor women in social safety nets, mobilizing and training them to increase their skills and engage them in productive activities with economic mainstreaming. It is also said that special emphasis should be given to ensuring safe drinking water, and sanitation as well as their inclusion in decision-making by recruiting significant numbers of women at higher levels of the process.	SOCIAL
Ministry of Water Resources % of the development budget devoted to women- 54.7%	To ensure the proper maintenance of earthwork in the various projects, there is a provision to include 2 (two) female members out of 6 (six) members in the executive committee of water management groups. As per guidelines of water management, 33% of the total members of the water management group must be women. 30% of the earthwork of BWDB's project will be executed by women under the Landless Contracting Society.	ECONOMIC

Ministry of Disaster Management and Relief % of the development budget devoted to women- 93.3%	Disaster risk reduction, emergency response, rural infrastructure maintenance (test relief), VGF and GR assistance, and construction of bridges-culverts-shelter centers for disaster risk reduction and for landless and homeless families, construction of disaster-resistant houses. Poor and helpless women are given priority in all these works of the ministry.	SOCIAL
Ministry of Chattogram Hill Tracts Affairs % of the development budget devoted to women- 74.6%	The Ministry does not have any clear instructions in the Allocation of business regarding women's development. Committed to accelerating equal rights and equitable distribution of opportunities and resources for all citizens. More than 50% of the beneficiaries of all the development projects/programs implemented by this ministry are women members.	SOCIAL
Ministry of Expatriate Welfare and Foreign Employment % of the development budget devoted to women- 70.6%	Create foreign employment opportunities. Besides, skill development training is conducted to create skilled manpower as per the demand of the foreign labor market. Provide financial and legal assistance for the welfare of expatriate/returning workers, repatriation and burial of dead workers abroad, provision of scholarships to meritorious children of expatriate workers, and socio-economic reintegration of returning workers.	ECONOMIC
Prime Minister's Office % of the development budget devoted to women- 7.5%	Priority has been given to allocate 2 (two) percent of Khas land to widows and women abandoned by their husbands. 'Ashrayan Project' is known as the 'Sheikh Hasina Model' for inclusive development with its 3rd feature 'Empowerment of women by giving women half ownership of land and houses'.	POLITICAL
Election Commission % of the development budget devoted to women- 3%	Provisions have been made for the promotion of women's leadership in political parties and its proper implementation. Separate polling booths for women are prepared in polling stations. Through the Registration of Political Parties Act, 2020, a minimum of 33 percent of women's representation has been made in all levels of committees of all political parties.	POLITICAL

Law and Justice Division % of the development budget devoted to women- 21.7%	Law and Justice Division has been taking various activities to implement the objective of creating a supportive environment to ensure people get justice by achieving institutional and structural development of the judicial system.	LEGAL
Public Security Division % of the development budget devoted to women- 56.2%	Section 509 of the Penal Code has been added to the schedule of the Mobile Courts Act 2009 for the immediate trial of any person accused of women and child abuse through mobile courts. Any complaint of violence, harassment, defamation, and eviction against women and children received on '999' established under the 'National Emergency Service 999 Policy-2020' is being resolved expeditiously.	LEGAL
Security Services Division % of the development budget devoted to women- 17.3%	399 flats have been constructed in 40 prisons for women prison guards working in prisons. Daycare centers are currently running in 10 central prisons for children living with mothers in prison. Construction of women's prisons and training of women prisoners.	SOCIAL
Ministry of Science and Technology % of the development budget devoted to women- 1.1%	No particular project to include more women in science and technology. However, providing equitable opportunities to women in PhD and post-doctoral Fellowship increases the participation of women in the project implementation team. Concerned with heavy scientific projects.	TECHNOLOGY
Ministry of Housing and Public Works % of the development budget devoted to women- 6.6%	Activities are carried out to ensure the social empowerment and security of women through the construction of multi-storied residential buildings for various communities, especially low-income homeless women and poor women, and houses for slum dwellers.	SOCIAL
Ministry of Information and Broadcasting % of the development budget devoted to women- 99.2%	Awareness programs are conducted on child and women's health, nutrition, safe motherhood, reduction of child and maternal mortality, newborn care, breastfeeding, etc. As a result, the body and health of all the people living in the society will be improved.	POLITICAL
Ministry of Cultural Affairs % of the development budget devoted to women- 34.7%	Collecting, preserving, conducting research, displaying, and publishing, artifacts of cultural heritage, archeology, anthropology, liberation war, and contemporary art culture, framing cultural agreements with various countries, and expanding international cooperation.	SOCIAL

Ministry of Railways % of the development budget devoted to women- 82.4%	Various facilities including separate restrooms have been ensured for the women working in the office of the Ministry of Railways and Bangladesh Railway. announced to reserve 30% of seats for women in engine-driven public vehicles, an action plan has been taken to reserve 30% of seats for women in all future trains.	SOCIAL
Ministry of Shipping % of the development budget devoted to women- 9.5%	84 women cadets have completed Pre-Sea training from 2012 to 2022 is not sufficient as a 10-year count.	SOCIAL
Ministry of Civil Aviation and Tourism % of the development budget devoted to women- 0.4%	According to the allocation of the business list for the ministry, there are no specific targets for women's development or commitment to implement promises for women's development. Employment opportunities are being created for all men and women of the society through developing the tourism industry along with ensuring community participation.	ECONOMIC
Posts and Telecommunications Division % of the development budget devoted to women- 8.8%	Due to the active efforts of the Division of Posts and Telecommunications, the number of mobile subscribers has increased from 11.68 crore to 18.45 crore and the number of internet connections has increased from 3.93 crore to 12.62 crore in the last three fiscal years. It is increasing women's net-based home business and online financial transactions. However, no specific target was set in this regard.	SOCIAL
Power Division % of the development budget devoted to women- 87.7%	Uninterrupted electricity facilities have increased the involvement of women as well as men in income-generating activities thereby contributing significantly to the overall economic development of women themselves and the country. Female share for operation budget remains zero probably to discourage women from risky transmision activities.	SOCIAL
Ministry of Liberation War Affairs % of the development budget devoted to women- 39.6%	Apart from this, heroic women have also been recognized as freedom fighters. This ministry is playing a role in empowering women of freedom fighters' families by making them self-reliant.	SOCIAL

Source: Adapted from Ministry of Finance, Govt. of Bangladesh, The Gender Budget Report 2023-24

90 80 70 60 Optimal 50 40 Moderate 30 20 Critical 10 Ministry of Railways Ministry of Chattogram Hill Tracts Affairs Ministry of Expatriate Welfare and Foreign Public Security Division Energy and Mineral Resources Division Ministry of Water Resources Secondary and Higher Education Ministry of Liberation War Affairs Ministry of Youth and Sports Primary and Mass Education Ministry of Environment, Forest and Climate Rural Developm ent and Cooperatives Division Ministry of Housing and Public Works Ministry of Disaster Management and Relief Ministry of Public Administration Health Services Division Local Government Division Road Transport and Highways Division Ministry of Women and Child Affairs Ministry of Cultural Affairs Ministry of Social Welfare Ministry of Commerce Law and Justice Division Ministry of Textiles and Jute Ministry of Shipping Posts and Telecommunications Division Ministry of Industries Technical and Madrasah Education Ministry of Civil Aviation and Tourism Medical Education and Family Welfare Division Ministry of Religious Affairs

Figure 4: Percentage Allocation of Development Budget for Women by Various Ministries of Bangladesh

Source: Adapted from Ministry of Finance, Govt. of Bangladesh, The Gender Budget Report 2023-24 NOTE: to derive this figre, relevant percentage data has been gathered from Table 3 above.

Conclusion

As indicated in Table 4 a number of important ministries for the development of women employment and entrepreneurs including ministry of Agriculture, Ministry of Labor and Manpower, Ministry of Civil Aviation and Tourism are allocating only low or critical amount of their development budget for women. For instance, the Ministry of Civil Aviation and Tourism could spend more to crate job for women in tourism, the Ministry of Science and Technology need to spend more on women to fill the gender gap in science and technogy jobs. However, both of these ministries are spending less than 5% of their allocation to women specific projects. Asindicated in Table 4 low level of allocation to women also exists in some other key ministries and divisions including Postal and Tele-Communications Division, Financial Institutions Division, and Ministry of Labour and Employment that could play a pivotal role in promoting women's Economic empowerment in Bangladesh. As these ministries remain crucial in generating employment for women, a low spending on women by these ministries seems to be a critical factor hindering quick economic inclusion of women in Bangladesh.

The Global Gender Gap (GGG) Index of 2023 has shed light on Bangladesh's progress and challenges in achieving gender parity. While significant advances have been made in education, healthcare, and political representation, persistent gender disparities remain, particularly in economic participation and access to justice. The burden of a backlog in national courts, resulting in high costs and delays, exacerbates these issues.

To narrow the gender gap and further empower women in Bangladesh, it is imperative that strategic adjustments be made to the national budget allocation. Specifically, increased funding and targeted policies are needed to address the barriers women face in economic participation and accessing justice. Simultaneously, legal reforms and regulations that promote gender equality must be introduced and enforced.

In conclusion, achieving gender parity is not only a matter of justice but also an economic and societal imperative. By reallocating resources and implementing policies that prioritize gender equality⁵⁶, Bangladesh can harness the untapped potential of its female population, fostering a more inclusive and prosperous society. It is our hope that this article serves as a catalyst for informed discussions and actions that will drive Bangladesh towards a future where gender disparities are consigned to history.

⁵⁶ UN Women – Headquarters, "Five Ways to Build Gender Equality and Sustainability | UN Women – Headquarters," February 28, 2022 https://www.unwomen.org/en/news-stories/feature-story/2022/02/five-ways-to-build-gender-equality-and-sustainability accessed 1December 2023