

Can Gender Responsive Budgeting Contribute to PFM Reform: A Case Study of Bangladesh*

Rubayat Jesmin

(Binghamton University, USA)

Abstract: The gender-responsive budgeting (GRB) system has come to play since the 1990s. While there is evidence of positive — considerable or limited — as well as no impact of GRB on the public finance management reform process, there is no concrete evidence of its negative impact either. Bangladesh is a new entrant in adopting the GRB system. The country has come a long way in ensuring gender parity in education and enhanced women's economic empowerment in other spheres contributing to its impressive economic growth. Special allocations in the national budget for girls and women have underpinned this success. In this context, this paper explores whether and to what extent the GRB mechanism has played a role in the country's overall public finance management reform process. Secondary data analysis shows that despite some developments, such as a regular publication of gender budget alongside the national budget every year, the GRB process has remained to be somewhat rhetorical in Bangladesh. There are, nonetheless, different initiatives currently under process so to make the GRB mechanism more effective in enhancing gender equality and improving the overall public financial management system.

Key words: gender-responsive budgeting; public finance management; governance; gender equality; Bangladesh

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1. Introduction

The national development budget of a country reflects the incumbent government's social and economic priorities and political will to delve into development challenges such as poverty, inequality, and unemployment. It also reflects, as Budlender, Sharp, & Allen (1998) stated, "the values of a country — who it values, whose work it values and who it rewards ... and who and what and whose work it doesn't" (p. 6). Undeniably, government budgets affect its citizens both directly and indirectly. The direct impacts are realized through the taxes citizens pay and the public expenditures of which they are beneficiaries. And, the indirect impacts are realized through market demand, supply, and price level (inflation) in an economy, the depth and breadth of public services, the availability (and/or types) of employment opportunities, and, ultimately, the growth of total output (i.e., Gross Domestic Product (GDP)). In brief, government budget decisions affect the overall "health" of an economy as

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Rubayat Jesmin, Doctoral Student, Binghamton University; research areas: macroeconomics, development economics, international trade, public finance management, migration and refugee studies. E-mail: rjesmin1@binghamton.edu.

well as the lives of its citizens. Consequently, good governance is indispensable, particularly for the countries facing challenges of mis-governance that hinders its economic development (Ashiku & Krypa, 2016).

The core elements of good governance include transparency, accountability, participation, and legitimacy (Ashiku & Krypa, 2016). Nations and/or their agencies, nevertheless, differ on the weight of these core elements over one another and on how those should be assessed. For some, governance is about promoting social justice and equality; while for international financial institutions (IFIs), such as the World Bank (2009), it is about strengthening financial management and administration for achieving the ultimate goals of economic growth and poverty reduction. Most governments of developed nations disclose their commitments for greater transparency and accountability in collecting, allocating, and spending on public finances. This appears to be a challenge in some developing and under-developed countries (Budlender et al., 2002).

The economic health of a country, undeniably, influences its poverty reduction agenda (Ashiku & Krypa, 2016). Concurrently, the literature shows that good governance, coupled with gender equality and women's empowerment, are necessary conditions for poverty reduction (Budlender, Sharp, & Allen, 1998; Lokanadham, 2014; Van de Walle, 1995). Particularly for a developing country, gender equality is a significant goal in itself and a means for achieving economic development that is necessary for poverty alleviation (Lokanadham, 2014; Van de Walle, 1995). Research also illustrates that gender-inclusive public finance management (PFM) and implementation can result in greater equality between different groups of women and men (Budlender, Elson, Hewitt, & Mukhopadhyay, 2002).

To have a greater impact of public expenditures for improving the poverty and gender equity, thus, requires reallocation of resources both within and across the sectors alongside improvements in the efficient use of those expenditures (Budlender et al., 2002; Combaz, 2013). Although most governments articulate their commitment to gender equality, various inconsistencies can be observed between national policy statements and the allocation of public finances in attaining this goal (United Nations Research Institute for Social Development-UNRISD, 2010). The connection between political commitment and effective policy implementation is also demonstrated through the “governance” mechanism of a country (UNRISD, 2010). Nonetheless, limited participation and consultation in relation to the formulation of a country’s budget often result in non-transparent and unaccountable public finance management (Budlender et al., 2002; Budlender & Hewitt, 2006). This is specifically pertinent for the public finances related to women and children — the usual marginalized groups — in developing countries (Budlender et al., 2002).

It is also recognized that gender-responsive budgets can provide a new and potentially effective mechanism for ensuring greater transparency and accountability in the allocation of public funds as well as in identifying gaps between commitments and actual public spending (UNRISD, 2010). That said, for the past two decades, governments, international organizations, and civil society groups have used a broad range of approaches to breakdown government budgets and scrutinize them for their impacts on women, girls, men, and boys (UNRISD, 2010).

Here it is pertinent to recall the Sustainable Development Goals (SDG) that the United Nations (UN) has adopted for a hunger-, poverty-, and the illiteracy-free world by 2030. Acknowledging the significance of women’s development in achieving these SDGs, among the agreed-upon seventeen SDGs, Goal-5 specifically aims “to achieve gender equality and empower all women and girls” (UN). Alongside the elimination of all forms of discrimination, harmful practices, and violence against all women and girls, SDG-5 opts to undertake reforms for gender equality and women empowerment by giving, among others, women equal rights to economic

resources, access to ownership, and control over land and other forms of property, and financial services (UN).

In this background, this paper aims to explore whether and to what extent the GRB mechanism has played a role in a developing country's overall public financial management reform process. Bangladesh is selected as a case study as the country has demonstrated a remarkable process in many areas of economic and social development, including significant progress in gender parity and women's development agenda.

2. Conceptual Framework: GRB and PFM Reform

Policies pursued through government budgets have direct impacts on income, education, and health care, among others. This, in turn, can lessen or aggravate gaps between the access to opportunities as well as the living standards of females and males (Budlender & Hewitt, 2006). Gender equity does not imply the allocation of equal resources to women and men. That said, gender-segregated data can inform decisions about reallocating resources, if necessary, to achieve gender equity (Budlender & Hewitt, 2006). A country, for example, might need to allocate additional resources to encourage the education of girls to achieve gender parity in education. Bangladesh and many other developing countries have adopted this strategy to meet, first the Millennium Development Goals (MDGs), and now the SDGs (Finance Division, 2018a).

The notion of gender-responsive budgeting (GRB) initiatives has become widespread in 1995 with the Beijing Platform for Action that advocated for assessing how public expenditures benefit women and how to adjust budgets to contribute to gender equality (Ruiz, 2003). On the issue of equality of access to employment, the UN has recommended that governments to "analyse, advise on, coordinate and implement policies that integrate the needs and interests of employed, self-employed and entrepreneurial women into the sector and inter-ministerial policies, programmes and budgets" (United Nations, 1995, cited by Ruiz, 2003). Australia, Canada, South Africa, and the United Kingdom are the pioneers of the GRB initiatives. The Australian GRB initiative, with the introduction of 'Women's Budget Statements' as a tool for mainstreaming gender into economic and social policy in the mid-1980s, was the first attempt to analyze government budgets from a gender perspective.

All governments need to decide between competing demands amid scarce resources. Tools such as GRB, in this case, helps to assess whether the allocation of resources is equal as well as whether the needs and interests of different groups of citizens are being addressed equitably (Budlender & Hewitt, 2006). The GRB analysis can also help to identify gender-specific tax burden, if any, by assessing the national budget's revenue structure (Hartzenberg, 1996). Consequently, it can elucidate valuable information for formulating budgets that address the needs of the poorest and most vulnerable as well as promote gender equity. Thus, in addition to contributing to the attainment of the SDGs, the GRBs can serve varied purposes, such as the allocation of resources to women development, enhancing the linkages between economic and social policy outcomes in relation to gender equality, tracking public expenditure in line with governments' gender and development policy commitments, and supporting gender mainstreaming in macroeconomics (Budlender & Hewitt, 2006). It may be noted here that in some countries, individuals and groups outside the government undertake the budgetary analysis to identify gender-specific elements (Budlender, Sharp, & Allen, 1998).

3. Methodology

This exploratory paper aims to assess to what extent GRB can contribute to a country's public financial

management reform process by adopting a case study approach (Yin, 2014). There has been an increased application of case study research over the past three decades (Creswell & Poth, 2018; Yin, 2014). Creswell and Poth (2018) have defined case study as a qualitative approach in which the researcher explores a real-life, contemporary “bounded system (a case) or multiple bounded systems (cases) over time, through detailed, in-depth data collection involving multiple sources of information” to report “a case description and case themes” (p. 153). That is, a case study is a good approach when a researcher seeks to give an in-depth understanding of a clearly identifiable case(s) with boundaries and/or opts to make a comparison of several cases (Creswell & Poth, 2018). Although there exist discourses on applying qualitative case study method, it is, therefore, sometimes quite useful to narrow the focus to see what worked, what did not work, and the reasons behind such outcome (Creswell & Poth, 2018).

One of the inherent challenges in designing a qualitative case study is that the researcher must identify the case — either broad or narrow in scope — and decide on the bounded system to be studied (Creswell & Poth, 2018). Concurrently, deciding that “boundary” — in terms of time, events, and processes — may pose additional challenges for the researcher (Creswell & Poth, 2018). Stake (1995) recommends the use of an instrumental case study to address “a research question, a puzzlement, a need for general understanding, and feel that we may get insight into the question by studying a particular case” (p. 3). Following this rationale, a single instrumental case study method (Creswell & Poth, 2018; Stake, 1995) is found to be suitable for this research paper because the selected country has demonstrated developments in the core issues of the study — poverty reduction, economic growth, and gender parity (detailed in the following sections). Although these issues are complex and multifaceted, the core features of a case study may prove to be compatible to address the purpose of this research.

For the data collection for a case study, Stake (2005) mentions considering the nature and historical background of the case as well as the relevant contexts, such as economic, political, and legal. Yin (2014) recommends six types of sources for information collection: documents, archival records, interviews, direct observations, participant observation, and physical artifacts. This research paper is based on secondary data collected from published documents.

4. Gender Equality and GRB in Bangladesh: State of Play

Once termed as a ‘basket case’, Bangladesh has become a model of socio-economic advancement in the world despite facing various internal and external challenges. The Bangladesh economy has been maintaining sustained economic growth, averaging 6 percent-plus per annum, for more than a decade. The economic growth rate was 7.86 percent and per capita income reached US\$ 1,751 in FY2017-18, the figures were 7.28 percent and US\$1,610, respectively, in FY2016-17 (Finance Division, 2018a). This remarkable economic performance has helped Bangladesh to attain a lower-middle-income country status in 2015 (recognized by the Committee for Development of the United Nations in 2018) after passing more than four decades of being a least developed country since its independence in 1971 (UN, website). It has also attained improvements in the human development indicators alongside its economic performance. According to the Human Development Report, 2018, Bangladesh ranked 136 (among 189 countries), gradually improving from 138 in 2016 and 139 in 2015 (United Nations Development Programme (UNDP)). The country managed to reduce the poverty rate to 21 percent in FY2017-18 which was 40 percent in FY2005-06 and achieved most of the MDGs (Finance Division, 2018a). Bangladesh, for example, has fulfilled the health sector’s related MDGs prior to the stipulated timeframe, which is

why it won the “UN South-South Award” twice (Finance Division, 2018a). After a remarkable success in achieving MDGs, Bangladesh has stepped up its efforts in attaining SDGs.

The importance of and need for gender quality in reducing poverty level and attaining higher growth trajectory have been briefly discussed earlier. Following the global discussions and domestic needs, the Government of Bangladesh has adopted and continues to implement a wide range of policies and programs for ensuring gender parity and equity. This has resulted in significant improvement in gender gap index ranking — reducing the gap by 72 percent in 2018 from 63 percent in 2006 and ranking 48 out of 149 countries in 2018 from 91 out of 115 countries in 2006 (World Economic Forum (WEF)). The country ranked top among the countries in the South Asian region, while Bhutan ranked 122, India 108, Pakistan 148, Nepal 105, and Sri Lanka 100. Its gradual improvement in attaining gender parity is also reflected in the Human Development Index (HDI): the country ranked 119 in Gender Inequality Index (UNDP, website). Bangladesh is the top performer in enrolment in both primary and secondary education, and one of the top performers, ranked 7th, in promoting the political empowerment of women (WEF, website). Nevertheless, the country’s ranking in economic participation and opportunity, labor force participation, wage equality for similar work, and health and survival indicate that Bangladesh has to give additional attention and improve in these areas.

It is argued that the achievements Bangladesh made in attaining gender parity are a result of embedding gender-sensitive policies in its national budget preparation and implementation process (Finance Division, 2018b). The Constitution of the People’s Republic of Bangladesh, the bedrock of the country’s legislative and regulatory framework, guarantees equal rights and opportunities for all its citizens, including women. In addition to its constitutional obligations, Bangladesh is a signatory to almost all international conventions and covenants in relation to women development including the Convention on the Elimination of All Forms of Discrimination against Women, the Beijing Declaration and Platform for Action, and the UN SDGs. Following the constitutional obligations and global commitments, the Government of Bangladesh has given the highest priority on social, economic, and political empowerment of women. This is reflected in all the national documents, namely, the Perspective Plan, Seventh Five Year Plan, and National Women’s Development Policy, 2011 (Finance Division, 2018b).

In the overarching national developmental document, Vision 2021, the Government of Bangladesh has stressed on in nine areas for women development: (1) create policy and legal structure; (2) generate productive employment opportunity; (3) ensure facilitating environment; (4) eliminate discrimination against women in healthcare facilities and educational opportunities; (5) give preference to women within social safety net programs; (6) facilitate political empowerment and participation of women in different activities; (7) safeguard women from violence; (8) ensure gender mainstreaming; and (9) institutionalize gender responsiveness (General Economic Division- GED, 2012). Following this, Bangladesh’s Seventh Five Year Plan, the guiding national document for allocating resources under the national budget, contains strategies and actions that not only aims to enhance women’s capabilities and access to resources and opportunities but also to address the social, structural, and institutional barriers and to protect their rights and ensure their integration in the mainstream (GED, 2015). To implement these strategic objectives, the Seventh Five Year Plan has identified seven action areas for the advancement of women development: (1) increase access to human development opportunities; (2) enhance access to and control over productive resources; (3) increase participation and decision making; (4) establish conducive legal and regulatory environment; (5) improve institutional capacity, accountability, and oversight; (6) increase protection and resilience from crisis and shocks; and (7) promote positive social norms (GED, 2015).

To monitor the allocation of resources and utilization of public finances for gender-specific activities, the Government of Bangladesh has introduced GRB in FY2009-10. Bangladesh is one of the 62 countries in the world that have adopted and is implementing GRB (Budlender & Hewitt, 2006). During the formulation of budgetary documents, Bangladeshi ministries have to mention how their strategic objectives will influence women development in line with a set of fourteen standards that include access to health care, education, employment, training, social safety, empowerment, increasing social status, access to law and justice, and so on. Based on the identified three thematic areas, all the ministries/divisions involved in women's advancement are grouped into three in Bangladesh's Gender Budget Report 2017-2018 (Table 1).

Table 1 Ministries/Divisions Involved in Women Advancement in Bangladesh

Empowering Women and Enhancing their Social Dignity	(1) Ministry of Primary and Mass Education; (2) Secondary and Higher Education Division; (3) Technical and Madrasah Education Division; (4) Health Services Division; (5) Medical Education and Family Welfare Division; (6) Ministry of Women and Children Affairs; (7) Rural Development and Co-operatives Division; (8) Ministry of Agriculture; and (9) Ministry of Fisheries and Livestock
Improving Women's Productivity and Participation in Labour Market	(1) Ministry of Social Welfare; (2) Ministry of Labour and Employment; (3) Ministry of Youth and Sports; (4) Local Government Division; (5) Ministry of Textiles and Jute; (6) Ministry of Water Resources; (7) Ministry of Disaster Management and Relief; (8) Ministry of Expatriates' Welfare and Overseas Employment; (9) Ministry of Chittagong Hill Tracts Affairs
Widening Women's Effective Access to General Public Sector Services and Income Generating Activities	(1) Office of the Prime Minister; (2) Election Commission; (3) Ministry of Public Administration; (4) Ministry of Commerce; (5) Law and Justice Division; (6) Public Safety Division; (7) Security Services Division; (8) Ministry of Science and Technology; (9) Information and Communications Technology Division; (10) Ministry of Housing and Public Works; (11) Ministry of Information; (12) Ministry of Cultural Affairs; (13) Ministry of Religious Affairs; (14) Ministry of Industries; (15) Energy and Mineral Resources Division; (16) Ministry of Environment and Forest; (17) Ministry of Land; (18) Ministry of Food; (19) Road Transport and Highways Division; (20) Ministry of Railways; (21) Ministry of Shipping; (22) Ministry of Civil Aviation and Tourism; (23) Posts and Telecommunications Division; (24) Power Division; and (25) Ministry of Liberation War Affairs

Source: Finance Division, 2018b.

Finance Division has developed the Recurrent, Capital, Gender and Poverty (RCGP) Model or database where all expenditure items are disaggregated. Thus, the RCGP helps to indicate what percentage of allocation goes to activities related to women advancement. Table 2 illustrates the trends in public resources allocation for women-specific activities.

Table 2 Allocation of Public Finances for Women-specific Activities

Fiscal Year	Total budget (in million US\$)	Allocation for Women Development (in million US\$)	Budget for Women to Total Budget (percent)	Budget for Women to GDP (percent)	No. of ministries /divisions reporting gender budget
2009-2010	13,118	3,234	24.65	3.95	4
2010-2011	15,432	4,062	26.32	4.36	10
2011-2012	19,135	5,003	26.15	4.61	20
2012-2013	22,461	6,445	28.68	5.23	25
2013-2014	25,664	7,093	27.64	5.06	40
2014-2015	28,447	7,607	26.74	4.23	40
2015-2016	31,402	8,531	27.17	4.16	40
2016-2017	40,428	11,011	27.25	4.73	40
2017-2018	47,509	13,296	27.99	5.04	43
2018-2019	55,143	16,349	29.65	5.43	43

Source: Compiled from various budget documents of Bangladesh.

On the other hand, Bangladesh's Ministry of Women and Children Affairs, with technical support from UN Women, has developed a joint program to: (i) build capacity of government officials and civil society representatives to work on gender responsive plans and budget; (ii) develop a model of disaggregated database that gives quality, comparable and regular gender-segregated data on government expenditure; (iii) develop a sound monitoring and evaluation mechanism for assessing the outcomes of GRB initiatives; and (iv) strengthen institutional capacity for gender responsive public finance management and planning (UN Women, website). In addition, Bangladesh is a part of the global Flagship Programme Initiative (FPI), Making Every Woman and Girl Count, that aims to support the government to monitor the implementation of the SDGs in Bangladesh through better production and use of gender statistics (UN Women, website).

5. Discussion

Gender issues are a part of a government's overall policy framework within the broader poverty and development priorities. Consequently, public expenditure targets to gender-related issues are a crucial part of a government's overall expenditure allocation (i.e., who gets what?). A GRB, therefore, not only helps to assess the distributional impact of the public expenditure but also indicates the inter-sectoral use of resources (i.e., what do sectoral agencies do with the allocated resources?) and performance related to public finances (Abril & Ofosu-Amaah, 2009; Budlender et al., 2002; Combaz, 2013).

Public expenditures can overtly and covertly affect the poor and women in a number of ways. At the macro-level, fiscal policies influence a country's fiscal and macroeconomic balances, trade deficits, rate of interest, inflation level, and so on. These have a direct impact on real incomes and, hence, on standards of living. The taxation mechanism, for example, can influence the citizen's way of living by setting their disposable income level (Smith, 2000; Stotsky, 1996). Changes in these also affect economic growth, which, again, in turn, affects citizens. Public spending in terms of transfers and safety nets, on the other hand, benefits the poor and destitute women. Public expenditures in the form of public services, such as maternal and neonatal healthcare, benefit the women. Moreover, public spending on primary education, for example, not only creates opportunities such as access to education for girls but also can be an income-generating avenue for women as primary school teachers. This can also contribute to overcoming some societal challenges such as child and/or forced marriages.

Literature review and the state-of-play illustrate that Bangladesh has gradually been enhancing its efforts in women's advancement through the increased allocation of resources, which is supported by fostering a conducive policy regime. As a result, the country has managed to attain gender parity in primary and secondary education, reduce child and maternal mortality rates, and increased female literacy rates, among many others (Finance Division, 2018a). It has also introduced GRB, which shows a gradual increase in resources to the activities contributing, directly or indirectly, to the girls' and women's advancement. While assessing a linkage between GRB and climate financing in a selected number of countries, Budlender (2014) has observed that only Bangladesh explicitly makes allowance that negatively affects gender inequality. Stotsky (2016) also finds a similar outcome in the case of a program where parents are given food for sending their children to school.

Table 2 demonstrates that public resource allocation for activities related to women's advancement is still below 30 percent of the total budget and less than 6 percent of the country's GDP. Although there is no steadfast limit either on the ceiling or threshold, this percentage indicates that there is obvious room for improvement. After

conducting an in-depth process tracking, Siddique (2013) also concludes that though the country has made rolled-out the GRB, further strengthening of the process is required to ensure adequate resources are mobilized to improve gender equality.

It is also to be noted that GRB analysis in Bangladesh is done at the national government level through ministry-wise allocation. The absence of local-level information and actual expenditure makes it difficult to assess how much resources have actually been utilized for women's advancement. In addition, gender-sensitive information from the revenue side is almost non-existent which challenges in assessing GRB's contribution to the country's overall public finance management reform initiatives.

The Government of Bangladesh, with assistance from donors, have undertaken a varied number of initiatives to enhance the capacities of local government authorities, civil society organizations, and general people, including women, for effective planning and implementation of budgetary allocations (Swiss Agency for Development and Cooperation, 2013, 2016). The findings from these initiatives illustrate that the following, among others, need to be considered to make GRB an effective tool and a process:

- Improve equity in resource allocation across subnational governments in a participatory manner;
- Strengthen the legal and institutional frameworks for decentralized resource allocation by formalizing the budgetary process and resource allocation procedures;
- Improve data collection at the subnational levels to monitor and assess the implementation;
- Develop the subnational capacity to plan and manage resources; and
- Promote women's participation in decision-making at the decentralized level.

On a general note, Carlitz (2013) opines that GRBs appear to have been less successful in some countries as these are usually submitted to parliamentarians too late during the budget cycle to have an impact on decisions regarding spending allocations. Thus, GRBs appear to be good initiatives posed by many governments as efforts to improve gender equity, nonetheless, there remain gaps in their effectiveness at the implementation and outcome levels.

6. Conclusions

Gender budgeting or GRB contributes to, among other benefits, enhancing the responsiveness of fiscal policies to poverty and social needs, good governance through the improvement of transparency, accountability, economic governance, and financial management, and support to gender mainstreaming (Budlender & Hewitt, 2006). Thus, GRB initiatives, by influencing national budgets, have become an acceptable tool to promote gender equality and women's rights. A properly implemented GRB also "represents an advanced form of PFM reform, tracking the allocation of funds and tariffs and their implications in terms of gender equality outcomes with the objective of ensuring that allocations are efficiently used" (DAC Network on Gender Equality, 2010, p. 3).

The case study of Bangladesh indicates that a government may be committed to gender equality, nonetheless, the process can be challenging due to inherent challenges such as lack of capacity and resources. The country, therefore, has made limited progress in the proper implementation of the GRB mechanism. Once GRB overcomes being a rhetorical practice, it can benefit the country by improving efficiency and impact by ensuring that public expenditure benefits the ones who need it the most, reporting progress on the government's commitment to inclusive economic development as well as women's rights and equality, improving transparency and accountability, and, thus, contributing to the overall public financial management reforms. Limited availability of

data has challenged an in-depth, more detailed analysis of to what extent the GRB system is contributing to the PFM reform in Bangladesh. This can be a scope for future research.

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