

**Centre for Services and Information on Disability (CSID)** is a national organization envisions a world in which every child attains the right to survival, protection, development and participation.

**Vision:** An inclusive Bangladeshi society where all disadvantaged people including persons with disabilities are living with dignity, equal rights and opportunities, and realizing their full potentials.

**Mission:** Improve the quality of life of marginalized people including persons with disabilities and empower them to exercise their social, economic and political rights.

*The program strategies of CSID are: community based rights approach, participatory and inclusive, capacity building, networking, advocacy and flexibility.*

**Save the Children** is the world's leading independent organization for children.

**Vision:** All children in Bangladesh realise their rights and grow to their full potential as active, respected citizens.

**Mission:** Save the Children in Bangladesh is the leading child rights organisation with innovative, quality programmes and advocacy, including during emergencies. To maximise impact for children, we will use resources efficiently and act with courage, ambition and integrity.

*The programme works across seven thematic sectors: Child Protection, Health and Nutrition, Livelihoods and Food Security, HIV/AIDS, Humanitarian and Emergency Response, Education and Child Rights Governance.*

# CHILD BUDGET IN BANGLADESH



CHILD BUDGET IN BANGLADESH



**Centre for Services and Information on Disability (CSID)**  
House # 676, Road # 13  
Baitul Aman Housing Society  
Adabor, Shyamoli, Dhaka-1207  
Phone: +88-02-9129727, 8125669  
<http://www.csid-bd.com>

**Save The Children**  
House CWN (A) 35, Road 43  
Gulshan 2, Dhaka 1212, Bangladesh  
Phone: +88-02-9861690-1  
Fax: +88-02-9886372  
<http://www.savethechildren.net>



# CHILD BUDGET IN BANGLADESH

**Shaikh S. Ahmed**  
University of Dhaka

Initiated by  
**Centre for Services and Information on Disability (CSID)**

Supported by  
**Save the Children**

**May 2014**



**Researcher**

Shaikh S. Ahmed, PhD  
Professor, Department of Finance  
University of Dhaka, Bangladesh

**Coordination by**

Chowdhury Md. Tayub Tazammul (Rana), Save the Children in Bangladesh  
Mohammad Shahid Ullah, Centre for Services and Information on Disability

**Published by**

Centre for Services and Information on Disability  
House # 676, Road # 13, Baitul Aman Housing Society, Adabor  
Shyamoli, Dhaka-1207, Bangladesh  
Phone: +88-02-9129727, 8125669, Fax: 88-02-8125669  
Email: csid@bdmail.net, <http://www.csid-bd.com>

**Supported by**

Save The Children  
House CWN (A) 35, Road 43, Gulshan 2, Dhaka 1212, Bangladesh  
Phone: +88-02-9861690-1, Fax: +88-02-9886372  
<http://www.savethechildren.net>

**Design**

Alamgir Hossain

**Picture**

Save the Children

**Printing**

ROOT Marketing Services

**Published in**

May 2014

**ISBN**

978-984-33-6843-0

**© Copyright**

Centre for Services and Information on Disability & Save The Children

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without prior permission.

Your comments on Child Budget in Bangladesh in general and this report in particular are very much welcome. Please write to [chowdhury.tayub@savethechildren.org](mailto:chowdhury.tayub@savethechildren.org)



08 May, 2014

## Message from the Hon'ble Minister



*“Achieving certain goals for children, e.g., primary schooling, gender parity in primary and secondary level education, reducing the under-five mortality rate, and ensuring access to safe drinking water as set out in the Perspective and Sixth Five-Year Plans call for the mobilization of state resources.”*

In the last two decades, Bangladesh has achieved some of the biggest gains in actualizing and fulfilling the basic conditions of people's lives ever seen anywhere. We have considerably reduced population growth rate to 1.2 percent and the long term target is bring it down below one percent. Remarkably, the upper poverty line head count ratio has reduced from 56.8% in 1991 to 31.5% in 2010. Between 1990 and 2010, people's life expectancy rose by 10 years, from 59 years to 69 years. The country has attained amazing success in social sectors in recent years which have been globally recognized.

Bangladesh is in a focused trajectory of high socio-economic growth. Such an achievement is the result of enormous efforts taken by the people and especially the Government of Bangladesh. To keep this progress on track, we focus on the well-being of the children as they are our future.

In Bangladesh, 39.7% of the country's population is children who are below the age of 18 years. Bangladesh is one of the first 20 countries ratifying the United Nations Convention on the Rights of the Child (UNCRC). Achieving certain goals for children, e.g., primary schooling, gender parity in primary and secondary level education, reducing the under-five mortality rate, and ensuring access to safe drinking water as set out in the Perspective and Sixth Five-Year Plans call for the mobilization of state resources. These responsibilities directly bring into focus the national budget, which is the financial embodiment of a government's policy goals.

In line with the aspirations of the Constitution of Bangladesh and the UNCRC, we are yet to formulate a separate budget for children. Prioritizing children's rights in public expenditure requires strong political will and progressive financial commitment from the government. Budget initiatives for children aim to ensure that state budgets reflect the realization of children's rights. Indeed, it is not a distinct budget for children. It is a framework to guide the nature and scope of public sector investments that, directly or indirectly, influence the realization of children's socio-economic rights, and set in motion an upward spiral of inclusive and, sustainable human development that eventually benefits the entire society. This is similar to Women Budget that we are presently producing.

I am very delighted to know that Save the Children in Bangladesh (SCiB) and Centre for Services and Information on Disability (CSiD) have prepared a framework and guidelines titled: **Child Budget in Bangladesh**. I warmly appreciate their efforts as this report will be immensely useful for our commitment to preparing a separate Child Budget in Bangladesh with a view to accelerate investment in children to achieve its vision of becoming a middle-income country by 2021.

I sincerely thank everybody who has contributed to the planning and preparation of the **Child Budget in Bangladesh**.

  
8 May 2014

**Abul Maal A. Muhith**



**Meher Afroze Chumki, MP**

**State Minister**

Ministry of Women & Children Affairs  
Government of the People's Republic of Bangladesh  
Bangladesh Secretariat, Dhaka.  
Phone: 9540568, Fax: 9512287  
Website: [www.mowca.gov.bd](http://www.mowca.gov.bd)  
Date: 15 May 2014

## Message from the Hon'ble State Minister



*“We are one of the top 10 countries that have reduced open defecation prevalence to single digit and 86 percent of urban and 84 percent of rural population have access to improved sources of drinking water. ...the country has outperformed most low-income countries as well as some of the middle income countries on a range of social indicators.”*

During the last decade, the world witnessed unprecedented progress in child survival and children's well-being. Millions of children were able to attend school for the first time, and many more were given a chance at life as mortality rates in most countries dropped dramatically. Since 1990, well over 2 billion people have gained access to improved sources of drinking water, and 116 countries have reached the Millennium Development Goals (MDGs) target for ensuring safe water. Almost 2 billion people gained access to improved sanitation and 77 countries have achieved the MDG targets. As we approach toward the MDGs deadline, the lessons, successes and remaining challenges are becoming increasingly clear.

Indeed, Bangladesh is not an exception to this phenomenon. Under the visionary leadership of our Prime Minister Sheikh Hasina, the country has gained amazing success in the education and health sectors in recent years, which have been well-acclaimed by the international community. For example, girls' enrolment in primary schools went up, infant and child mortality rates have been controlled considerably. Women's life expectancy, in particular, is now higher than the past. We are one of the top 10 countries that have reduced open defecation prevalence to single digit and 86 percent of urban and 84 percent of rural population have access to improved sources of drinking water. Happily, the country has outperformed most low-income countries as well as some of the middle income countries on a range of social indicators. Bangladesh is now poised to accomplish many of the targets set under the MDGs.

We are a heavily populated country characterized by a young age structure. Children under 18 years constitute 39.7 percent of the total population. Despite the successes attained, children, in general, experience multidimensional forms of deprivation, violence, abuse and exploitation. It happens almost everywhere – within families, communities, schools, workplaces and even on the streets. They have limited scope for personal growth through education and they lack the skills to move out of their current state of misery toward a better future.

The constitution of Bangladesh guarantees basic human rights of all citizens including children. More importantly, Bangladesh is one of the first 20 countries that has ratified the United Nations Convention on the Rights of the Child (UNCRC). Formulations of the National Children Policy 2011, National Child Labor Elimination Policy 2010, and National Plan of Action for Implementing the Policy 2012-16 are testimonies to the fact that we are truly pledge-bound to ensure better life for each and every child across the country.

However, the path ahead will be challenging for us. The children do not accept unnecessary limits. Neither should we. But meeting the challenges is not that easy as we think, because children are not a homogeneous group. Their program needs and the resources set out to implement these must be determined by their age, gender, socio-economic status, physical and

## Message from the Hon'ble State Minister

*“...children are not a homogeneous group. Their program needs and the resources set out to implement these must be determined by their age, gender, socio-economic status, physical and mental well-being and the place they live in.”*

mental well-being and the place they live in. We try to address these in best possible ways as envisaged through our Vision and Strategic as well as Sectoral Plans. And, therefore, we presume in order to achieve the goals and targets related to children as set out in those plans require state resources, budget being one of them.

Budget for children is not a separate arrangement. It is merely an attempt to disaggregate from the overall allocations made, those made specifically for programs that benefit children. This enables us to assess how far the policy and program commitments are translated into financial commitments. This would also indicate political commitment of the government to its young citizens.

Against this backdrop, I am very happy to learn that the Save the Children in Bangladesh (SCiB) and Centre for Services and Information on Disability (CSiD) have prepared a framework and a set of guidelines titled: **Child Budget in Bangladesh**. I strongly believe this report will help guide us to draw-round an appropriate financing mechanism for and focus on children, which might, in turn, help reach many of the incomplete goals for the children of Bangladesh. I genuinely appreciate their efforts as this report will immensely be useful in fulfilling our commitment to formulating a separate Child Budget in Bangladesh.

May I also take the opportunity to extend my heartfelt thanks to Professor Shaikh S. Ahmed, Department of Finance, University of Dhaka, for developing such a comprehensive and wonderful document, and other individuals and institutions for their support and contribution to prepare a framework and guidelines for the **Child Budget in Bangladesh**.

I call for continued dedication to its implementation with appropriate tools, guidelines and capacity development in the area of Child Budget, for the relevant officials, civil-society organizations, and all stakeholders, including communities in Bangladesh and, most importantly, our children.



**Meher Afroze Chumki, MP**

## Message from the CSID



*“...children across the globe must have hopes and dreams – including children with disabilities. And all children must have a fair chance to make their dreams come true.”*

*“...sound strategies, adequate resources and, above all, political will, can make a critical difference to the lives of millions of young children.”*

Centre for Services and Information on Disability (CSID) is a national organisation with a dream to ensure a world in which every child enjoys the right to survival, protection, development and participation. We believe all children across the globe must have hopes and dreams – including children with disabilities. And all children must have a fair chance to make their dreams come true.

Over the last two decades, significant improvements have been made in the area of child rights, but the dreams of making this world a safe haven for children is still unfulfilled. Achievements over the last two decades has also taught us that sound strategies, adequate resources and, above all, political will, can make a critical difference to the lives of millions of young children. In Bangladesh, 39.7% of the population are children. There are policies, laws and acts for development of children but, there are hardly any separate resource allocations to reap the fruits of these policies. In order to ensure gender equality for women and men, each year, separate gender budget report is being prepared. But no separate budget for children is prepared although child rights are enshrined in our constitution.

Indeed, the Child Budget is not a distinct budget for children, it is an analytical tool to identify and guide the nature and scope of Government investments for equitable realization of child rights mentioned in the United Nations Child Rights Convention. For the last couple of years, CSID along with other Civil Society Organisations (CSOs) have been demanding to the Government to prepare a separate child budget. In this backdrop, we appreciate the declaration of Hon'ble Finance Minister for formulating a child budget in his budget speech of FY 2013-14.

With this end in view, the CSID, in collaboration with the Save the Children in Bangladesh (SCiB), has developed a framework namely: '**Child Budget in Bangladesh**' comprising a child budget booklet, a framework and a guideline for analysing child budget. This framework has been prepared with a view to develop efficient methods towards focusing needs of the children and analyse current state of budgetary resource allocations for them in Bangladesh. We hope and believe that ultimate goal - to give each and every child a better life through the lens of national budget, based on which this framework has been developed - will be fulfilled.

## Message from the CSID

*“...the Child Budget is not a distinct budget for children, it is an analytical tool to identify and guide the nature and scope of Government investments for equitable realization of child rights mentioned in the United Nations Child Rights Convention.”*

Preparing a child budget from scratch is a rigorous task. The CSID takes this opportunity to extend its gratitude to those who partnered us in this process. We gratefully acknowledge the contribution of SCiB for collaboration and support to develop the framework. Our heartfelt thanks to Dr. Shaikh S. Ahmed, Professor, Department of Finance, University of Dhaka, without whom preparing this child budget would not have been possible. Indeed, he is the person, who with all his intellectual rigor and experience and sheer expertise, worked tirelessly beyond just the call of duty to complete this task.

We are confident that this document will open up new avenues for the Government to regularly formulate a meaningful child budget so that opportunities for children are enhanced which will lead them into proud and responsible citizen. Children, parents, politicians, policy makers, public officials, CSOs, NGOs and INGOs, advocates and activists, international agencies and the general public and all other relevant stakeholders interested in children, can benefit from the information available in these documents.

By pledging to work together to support the goals of giving each and every child a better life, we believe we can fulfil the promise, and therefore, we fervently *wish you all join us in this noble journey.*



**Khandaker Jahurul Alam**  
Executive Director, CSID



## Foreword



*“Child focused budgeting requires us to ask the questions that go to the core of the relationship between children’s rights and Government. It gives politicians, economists, NGOs, civil servants, and other budgetary actors, the tools to monitor social accountability for children.*”

Bangladesh has maintained an impressive track record on growth and development. In the past decade, the economy has grown at nearly 6 percent per year, and human development has gone hand-in-hand with economic growth. Poverty has dropped by nearly a third, coupled with increased life expectancy, literacy, and per capita food intake. More than 15 million Bangladeshis have moved out of poverty since 1992. Significant progress has been made towards meeting the Millennium Development Goals, particularly in the areas of health and education: Bangladesh is among only 16 countries in the world on track on child mortality, and has almost universal primary net enrolment rates for both boys and girls. Despite this, children face a range of difficult issues that prevent the full realisation of their rights. Around 26.5 million out of 63 million children (46%) live below the national poverty line and 32 million children (51%) live below the international poverty line. Children and youth in Bangladesh remain vulnerable to child labour; child marriage; a lack of access to quality health care; malnutrition; high secondary school drop-out rates; violence and abuse; and face difficulties being heard by duty bearers, with limited opportunity to hold decision makers to account. The wellbeing of children without shelter and care in urban areas and of those residing in remote rural areas and in disaster prone and climate change affected areas is of growing concern.

As party to the Convention on the Rights of the Child, the State has primary responsibility for addressing such issues and realising the rights of children in Bangladesh. Measures, plans and programmes to do so require adequate resources and effective, transparent and accountable governance mechanisms to contribute to improving service delivery for children. The Budget, a political statement of the priorities of the Government, is therefore a key tool and a source of vital information in gauging commitment to the rights of children. There are a number of entry points within the budgeting cycle- for children, child rights’ advocates and a range of organizations - to engage with decision makers to promote more child-responsive budgeting and expenditure. However, the competing priorities and pressures on Government during the budgeting process mean that the voice of such advocates and organizations, and the voice of children, often struggles to make itself heard.

There is an urgent need therefore to work towards a ‘Children’s Budget’ or a ‘child focused budget’ as part of the Bangladesh budgeting process. The Children’s Budget is not a separate budget for children – it is a first step in examining the resources Government is allocating to programmes that invest in children, and to analyse whether these programmes adequately

## Foreword

*“...since investment in children has high economic returns, whilst lack of investment in children results in a high opportunity cost, the child focused budget can be used as an important economic tool to evaluate the future implications on the economy.”*

demonstrate commitments to children through equitable resource allocation and qualitative expenditure. In addition, since investment in children has high economic returns, whilst lack of investment in children results in a high opportunity cost, the child focused budget can be used as an important economic tool to evaluate the future implications on the economy. A child focused budget will also enable Government, civil society and children to ask whether Bangladesh's policy and legislative commitments to fulfill the rights of children are being met.

This report has been prepared by CSID with the intention of providing a starting point for a child focused budget. We hope that its launch, dissemination and use, will foster discussion and analysis and will strengthen the voice of children and the visibility of their rights within the budget cycle. To this purpose it is a dynamic tool, which will change over time and be shaped by practice and lessons learned.

We take this opportunity to thank the relevant officials of the Ministry of Finance, Ministry of Health and Family Welfare, Ministry of Planning, Ministry of Social Welfare, Ministry of Women and Children Affairs and the Department of Disaster Management. We warmly congratulate Professor Shaikh Shamsuddin Ahmed of the Department of Finance, University of Dhaka, and all those who have made such valuable contributions to this report. We hope that all stakeholders will continue to work towards strengthening the commitment to the development of a child focused budget in Bangladesh and work towards the meaningful participation in the budget cycle by children and their advocates.



---

**Michael McGrath**  
Country Director, Save the Children

## Acknowledgements

I take this opportunity to thank the CSID for having me develop a child budget for Bangladesh. I appreciate their trust on me which led to the culmination of this report. I wish to specially thank Khandaker Jahurul Alam, Executive Director of CSID, who contributed to the many meetings and consultations during the development of this report.

Save the Children played a pivotal role in getting a child budget for Bangladesh developed. I benefitted from useful suggestions by Bob Libert Muchabaiwa, Investment in Children (Economic Justice) Manager, Child Rights Governance Global Initiative. I sincerely thank him for the contributions. I would like to thank Hagar Russ, Director, Save the Children, for editing a draft version. I would also like to thank Chowdhury Md. Tayub Tazammul (Rana), Senior Program Manager, Save the Children, Bangladesh for helping coordinating with the report. Mohammad Shahid Ullah from CSID provided excellent secretarial support for this task.

I express my gratitude to Abur Rouf Talukder, Joint Secretary, Finance Division, Ministry of Finance for his encouragement and support. I would also like to thank all government officials, policy makers, budget analysts, academia, NGO and CSO representatives who participated in the validation workshop for their expert opinion, useful suggestions and valuable feedback. I would also like to appreciate very useful facilitation of the validation workshop by Ranjit Kumar Chakraborty, Additional Secretary of the Finance Division, Ministry of Finance.

My sincere thanks to Shirajun Noor Chowdhury, Deputy Secretary, Finance Division, Ministry of Finance without whom this task could never have been completed. He provided information and guidance in getting global information on child budget. He meticulously went through the document and provided insightful comments and directions which often led me to more works. I am grateful for his generous cooperation.

### **Disclaimer**

While thanks go to all the collaborators and contributors for their support, I take comprehensive responsibility of any errors and omissions. As a researcher, I assume responsibility for the opinions expressed in this report without any implications to any party in any manner.

# Table of Contents

<i>Message from the Hon'ble Minister</i>	iii
<i>Message from the Hon'ble State Minister</i>	iv
<i>Message from the CSID</i>	vi
<i>Foreword</i>	viii
<i>Acknowledgements</i>	x
Preface	1
Acronyms	2
Introduction	7
<b>Part A Booklet on Child Budget</b>	<b>9</b>
Section 1 A Framework for a Child Budget	11
Section 2 Guideline for Analyzing the Child Budget in Bangladesh	14
Section 3 Child Budget Situation in Bangladesh	18
Section 4 Challenges in Undertaking Child Budgets	32
Section 5 Glossary	34
<b>Part B Framework for a Child Budget</b>	<b>41</b>
Legal Framework	43
The Budget Preparation Process in Bangladesh	45
Focusing Children in Budget	50
<b>Part C Guidelines for Analyzing Child Budget in Bangladesh</b>	<b>57</b>
Selection of Ministry	59
Collection of Detailed Data	60
Processing Data	61
Macro Analysis of Allocations	63
Implementation Analysis	63
Checklist for Child Budget Analysis in Bangladesh	63
<b>Appendix A Ministry Budget Framework (MBF)</b>	<b>67</b>
<b>Appendix B Tables</b>	<b>81</b>
<b>List of Boxes</b>	
Box 1 General Comment on General Measures of Implementation for the Convention on the Rights of the Child (2003)	7
Box 2 <i>Shishu</i> Budget: Nomenclature of Child Budget	8
Box 3 Opportunity to Influence during Budget Formulation under the MTBF	13
Box 4 Child Budget in South Africa	15
Box 5 Child Budget in India	16
Box 6 Impact of Child Budget Initiatives	17
Box 7 Children's Opinion Poll: Children's Views and Expectations from Political Aspirants and Leaders in Bangladesh	51

A Closer Look at  
Two Child Related  
Ministries

Go to  
Page 24



Framework for a  
Child Budget

Go to  
Page 43



# Table of Contents

## List of Figures

Figure 1	A Framework for Child Budget	11
Figure 2	Guidelines for Analyzing Child Budget in Bangladesh	14
Figure 3	Social Expenditure by Seven Ministries	20
Figure 4	Allocation for the Ministry of Women and Children Affairs	25
Figure 5	Allocation for the Ministry of Health and Family Welfare	26
Figure 6	Social Protection Expenditure as % of GDP	28
Figure 7	A Framework for Child Budget	43
Figure 8	The Constitutional Accountability “Loop”	46
Figure 9	Basic Objectives of PEM & Budget	47
Figure 10	Phases in Designing Child Focused Budget	50
Figure 11	Needs Assessment	52
Figure 12	Ensuring Utilization of Resources Allocated	55
Figure 13	Evaluation of Child Budget	55
Figure 14	Theory of Change	56

## List of Tables

Table 1	MTBF Framework in Bangladesh	13
Table 2	Initiatives taken by Organizations other than the Government for Child Budgets around the World	17
Table 3	Macro-financial State of the Economy as Ratio of GDP	19
Table 4	Historical Summary of Immunization and Nutrition	20
Table 5	Panel A: State of Immunization of Children in Bangladesh	21
Table 5	Panel B: State of Nutrition of Children in Bangladesh	21
Table 6	Poverty Reducing Expenditure	22
Table 7	Allocation (Development and Non-Development) in the Social Sectors of Selected Ministries by Year	23
Table 8	Growth Rate & Social Services Share in GDP (%) at Constant 1995/96 Prices	23
Table 9	Ratio Analysis of the Two Ministries with Core Macro Financial Parameters	24
Table 10	Children Focus in the Ministry of Women and Children Affairs	26
Table 11	Children Focus in the Ministry of Health and Family Welfare	27
Table 12	Utilization of Budgetary Allocation	27
Table 13	Large Social Protection and Social Empowerment Programs of Bangladesh	28
Table 14	Summary of Social Safety Net Programs	29
Table 15	Children in Social Protection Budget of Bangladesh	30
Table 16	Major Children Related Programs	31
Table 17	A List of Major Other Legal Documents and Agreements Seeking Provisions for Child	45
Table 18	MTBF Framework in Bangladesh	48
Table 19	Panel A: Children Population Projection	53
Table 20	Panel B: Public Investment Allocation in the Sixth Plan	54
Table 21	Ministries Usually Involved with Activities Relating to Children	59
Table 22	Data Classification Coding Structure	60
Table 23	Example of Existing Coding System	61
Table 24	Description of Economic Codes	61
Table 25	Checklist for Preparing Child Budget	63

## Preface

The concept of a child budget initially originated with the intention of making national economic planning and execution friendlier to children. The concept is welcomed by governments around the world. International experience shows that a child budget as a part of the national budget can play an important role in ensuring appropriate resource allocation to areas relating to child rights, and the concept is gaining momentum as a useful tool for the wellbeing of children. Many countries, near and far, have already introduced a child budget as a part of their public financial management system. Bangladesh is constitutionally, morally, and socially a child friendly nation, the latest manifestation of which is the recent commitment by the government to develop a child budget. This report has therefore been developed with the goal to be useful to the government in fulfilling this commitment.

In Bangladesh, 39.7% of the population is under 18 years. The future of Bangladesh depends on these children. A bright future is contingent upon opportunity for these children to grow as able and competent citizens with equality and without discrimination. Supportive opportunities for children are subject to a comprehensive policy environment and financial commitments. Fortunately, the policy environment is reasonably conducive to the progress of children in Bangladesh - even though the application of policy, legislation and regulations relating to children has not yet been fully realized.

Given Bangladesh's resource scarcity, it is remarkable that with limited financial allocation for children, Bangladesh has made respectable progress on many fronts to ensure opportunities for children as manifested by achievements against a number of the Millennium Development Goals (MDGs). It is, therefore, a rational expectation that appropriate financing for and focus on children can help reach many more goals for the children of Bangladesh. This observation generates the primary objective of this document: to enable the creation of a child budget in Bangladesh so that the efficient provisioning of resources for children is improved and expanded.

## Acronyms

ABF	Agreed Budget Framework
ADP	Annual Development Program
AFS	Annual Financial Statement
BBS	Bangladesh Bureau of Statistics
BC	Budget Call Circular
BDHS	Bangladesh Demographic and Health Survey
BIP	Budget Implementation Plan
BMC	Budget Management Committee
BMRC	Budget Monitoring and Resource Committee
BWG	Budget Working Group
CBU	Children's Budget Unit
CC	Coordination Council
CRC	Convention on the Rights of the Child
CSID	Centre for Services and Information on Disability
CSOs	Civil Society Organizations
CWD	Children with Disabilities
ERD	Economic Relations Division
FD	Finance Division
FFW	Food for Work
FLS	Food and Livelihood Security
FY	Fiscal Year
GDP	Gross Domestic Product
GoB	Government of Bangladesh
iBAS	Integrated Budgeting and Accounting System
ICT	Information and Communications Technology
IDASA	Institute for Democracy in South Africa
JMS	<i>Jatio Mohila Shangstha</i>
KPI	Key Performance Indicators
LMs	Line Ministries
MBF	Ministry Budget Framework
MDGs	Millennium Development Goals
MoF	Ministry of Finance
MoHFW	Ministry of Health and Family Welfare
MoWCA	Ministry of Women and Children Affairs

## Acronyms

MTBF	Medium-Term Budget Framework
MTMF	Medium-Term Macroeconomic Framework
NGOs	Non-Governmental Organizations
PAC	Public Accounts Committee
PAR	Public Accounts of the Republic
PC	Planning Commission
SCiB	Save the Children in Bangladesh
UN	United Nations
UNCRC	United Nations Convention on the Rights of the Child
UNICEF	United Nations Children's Fund
Crore	Equivalent to 10 million (10,000,000)
Lakh	Equivalent to 0.1 million (100,000)
Taka	Name of Currency of Bangladesh
BDT	Bangladeshi Taka
Exchange Rate	US\$1 = About Bangladesh Currency Taka 78





# INTRODUCTION



***“The State shall adopt effective measures for the purpose of – (a) establishing a uniform, mass oriented and universal system of education and extending free and compulsory education to all children to such stage as may be determined by law... .”***

---

**Article 17 of the Constitution of People’s Republic of Bangladesh**

# INTRODUCTION

The budget is a financial statement reflecting socio- economic aspects of a country. Resources are always and everywhere limited. Therefore, an economy determines allocation of such resources with the primary objective of improving the standard of living for its people. The budget provides comprehensive information on the choice, priorities and direction of implementation of such activities of the government. The budget is an influential document as it impacts on every socio-economic-political entity of a country. It is, therefore, essential that people have a clear understanding and access to such a statement of the government, and hold the public authorities accountable for the use of public funds. Although children do not have voting rights, they are equal citizens and the future of the country. Therefore, the interests of children essentially need to be incorporated while resource planning takes place during the Budget process. This is a public responsibility as delineated in the Constitution of Bangladesh. Article 4 and other provisions of the Convention of the Rights of the Child (2003) also emphasize the identification and analysis of resources for children in the national budget (Box 1). Yet, a child focused budget as a whole is a relatively a new concept. This is more so in the case of Bangladesh as there is still a need to develop a framework for a budget for children.

This report is prepared with the intention of facilitating relevant stakeholders in their efforts in ensuring that the budget focuses systematically on children. Children, parents, politicians, policy makers, public officials, civil society organizations (CSOs), advocates and activists, non-government organizations (NGOs), international agencies and the general public interested in children, can benefit from the information available in this report. This report contains an analysis of public expenditure for children, methods to analyze public expenditure for children, and suggestions for opportunities to use the budgeting process in a systematic way to incorporate the needs of children. This report is a drawing board for clearly putting children on the social expenditure map. It is expected that appropriate use of this dynamic report will help secure the focus on children so that their opportunities are enhanced to grow as responsible citizens of Bangladesh.

## Box 1 General Comment on General Measures of Implementation for the Convention on the Rights of the Child (2003)

“Implementation of the human rights of children must not be seen as a charitable process, bestowing favours on children... . In its reporting guidelines and in the consideration of States parties’ reports, the Committee has paid much attention to the identification and analysis of resources for children in national and other budgets. No State can tell whether it is fulfilling children’s economic, social and cultural rights “to the maximum extent of...available resources”, as it is required to do under article 4, unless it can identify the proportion of national and other budgets allocated to the social sector and, within that, to children, both directly and indirectly... . Emphasizing that economic policies are never neutral in their effect on children’s rights, the Committee has been deeply concerned by the often negative effects on children of structural adjustment programmes and transition to a market economy. The implementation duties of article 4 and other provisions of the Convention demand rigorous monitoring of the effects of such changes and adjustment of policies to protect children’s economic, social and cultural rights.”

Source: UN Committee on the Rights of the Child, General Comment no. 5 on General Measures of Implementation for the Convention on the Rights of the Child, 2003.

This report is produced in three intertwined parts, namely, a booklet, a framework for a child budget, and guidelines for creation of a child budget in Bangladesh. The booklet, in the first part, has been developed as a simplified technical tool to facilitate the continuity of this analytical exercise both by policy makers from within and outside the government and other stakeholders including civil society and non-government organizations. The second part provides the detailed framework for a child focused budget. The third part is focused on developing guidelines for creating a child budget.

Before proceeding further, it may be useful to give this entire initiative a name. Such nomenclature and corresponding rationale is described in Box 2 below.

### Box 2 *Shishu* Budget: Nomenclature of Child Budget

The issue of provisioning resources for children has been termed in many ways in as many countries. In Brazil this is called a Budget for Children. In South Africa, it is termed as the Children's Budget. India terms this as the Children Budget. Other places, for example, Vietnam call it a Child Focused Budget.

In the case of Bangladesh, it would be appropriate to call it a *Shishu* Budget (Child Budget) for two reasons. First, there are already generally categorized budgets in some sectors. Examples include *kerishi* budget (Agriculture Budget); *shikkhya* budget (Education Budget); *jalani* budget (Energy Budget); or *protiroksha* budget (Defence Budget). Secondly, the Bengali term "*shishu* budget" is easy and understandable to the general public. Thus *shishu* budget is sufficient to capture the entire mass of children. This document therefore uses *shishu* budget or Child Budget as the term to represent the concept.

A child budget is not a separate budget independent of the national budget. It is an analysis of national budget allocations in the light of statutory, legal and other policy commitments towards children. A child budget facilitates the establishment of child rights. It exposes the sincerity of the policy makers in prioritizing an enabling resource environment for-often overlooked - children.

Child budgets are already being prepared in many countries around the world. The early countries to initiate the tool were South Africa and Brazil. Others now include Bosnia and Herzegovina, China, Ecuador, Ghana, India,



Kazakhstan, Kenya, Malawi, Mozambique, Palestine, Ghana, Suriname, The Philippines, Vietnam, New York, USA and Wales.

CSOs and NGOs have contributed exceptionally towards child budget initiatives. To name some of these are CEDECA-CEARA in Brazil, IDASA in South Africa, ACPF in Africa, HAQ in India and CSID in Bangladesh. UNICEF has played an important role in many countries in

developing child budgets. Save the Children is working in this area in many countries including Ethiopia, Sri Lanka, Pakistan, Nepal, South and Central America, Peru, Guatemala, Uganda, Zimbabwe, and Bangladesh.

# BOOKLET ON CHILD BUDGET

PART A



***“Nothing in this article shall prevent the State from making special provision in favour of women or children or for the advancement of any backward section of citizens.”***

---

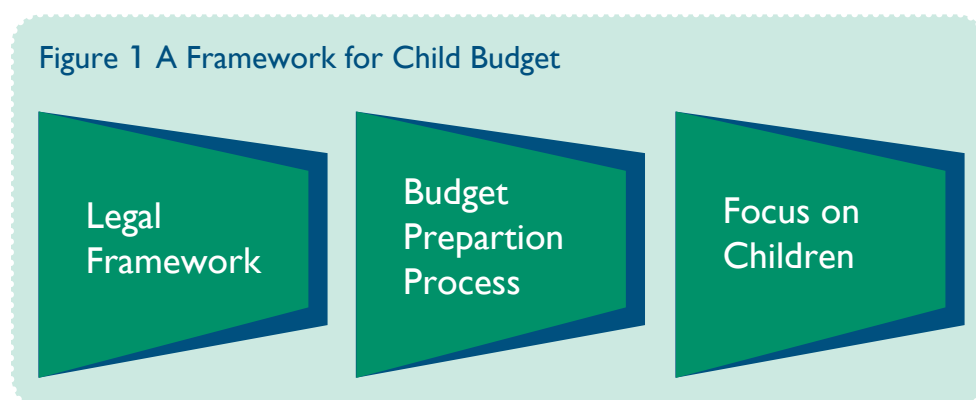
**Article 28 Section 4 of the Constitution of People’s Republic of Bangladesh**

## PART A

### Section 1 A Framework for a Child Budget

It is essential to develop a framework for a child budget so that the national budget is strengthened to become increasingly child friendly and child focused. A strong framework requires an enabling legal and policy framework; a transparent budget preparation process; and a strengthened focus on children throughout the budget preparation process.

The legal and policy framework for child rights is necessary to ensure a national environment for child welfare and development. This framework should further incorporate any of the international commitments and agreements of the State relevant to children. The transparency and accountability of the budget preparation process itself will be an essential part of the child budget framework. Finally, the interests of children will have to be considered systematically throughout the process of preparing the national budget. These three elements are presented in Figure 1 below.



Child budget frameworks normally focus on only a part of the budget cycle. This report goes further by proposing an extended framework that works towards influencing public finance management policies to better reflect a child rights' approach.

#### **Legal Framework**

There are three key legal and policy frameworks in Bangladesh that set the stage for a Child Budget Framework: The Constitution, the National Children Policy 2011 and the UN Convention on the Rights of the Child (UN CRC). The Constitution provides vital direction for the State to be child focused. Within the constitutional structure, successive governments have adopted a number of child supportive initiatives over time. The recent National Children Policy 2011 is a key policy and it - amongst other - national level primary documents categorically requires financial resources to be planned and utilized for the benefit of children. At the same time, Bangladesh has accepted the global focus on children by ratifying the United Nations Convention on Child Rights (UNCRC) which provides the international normative framework for child rights and resource allocation for children.



## Budget Planning and Preparation Process

The Budget planning process is an on-going and never-ending one, especially for the Finance Division (FD), Planning Commission (PC) and line ministries (LMs). In terms of the annual Budget cycle, the process begins with the budget strategy paper for consideration by the Co-ordination Council (chaired by the Finance Minister). The strategy paper is prepared consistent with the Perspective Plan and Sixth Five Year Plan, and in consultation with relevant central agencies including the Planning Commission. This strategy paper takes into account the Medium-Term Macro-Economic Framework (MTMF) and the Medium-Term Budgetary Framework (MTBF). Building blocks of the MTBF are that a MTMF provides realistic estimates of the aggregate resources that will be available to the Budget over the next budget year (and two out years). The framework is also used to investigate the impact of alternative macroeconomic and fiscal scenarios on revenue and expenditures.

## Focus on Children

The national Budget preparation system gives equal emphasis to all sectors of the economy as a whole. This includes issues relevant to children, which the Constitution also mandates deserve special provision and prioritization. This special mandate could be better exercised during the preparation of budget under the MTBF. The MTBF promotes fine tuning of resource demand and results from the application of allocated resources. Therefore, to strengthen focus for children in the national budget, the interests of children have to be considered systematically during the formulation of budget under the MTBF. However, interested stakeholders can raise their demand at three points of budget preparation in the budget cycle (Box 3).



### Box 3 Opportunity to Influence during Budget Formulation under the MTBF

CSOs and NGOs have a role to play in advocacy for child rights. Generally, these organizations are champions of promoting child interests. They can lobby different influence groups like Members of Parliament, Ministers and Advisors. They can organize many forums for expressing the needs of children.

The time to focus on advocacy for more allocations is when the Budget is actually being processed by the Government for the next fiscal year.

Interested stakeholders can raise their demands at three points of budget preparation in the Budget cycle. These can follow the cycle of the Bangladesh MTBF Framework:



- A. At the time of updating a ministry budget framework
- B. Tripartite meetings (identified earlier)
- C. Pre-Budget consultations with the Finance Minister

However, these are not mutually exclusive intervention points. Rather, efforts should continue at each of the strategy, preparation and approval stages of the MTBF framework. Table 1 below sets out the MTBF process points for exerting extra influence for issues relating to children.

**Table 1 MTBF Framework in Bangladesh**

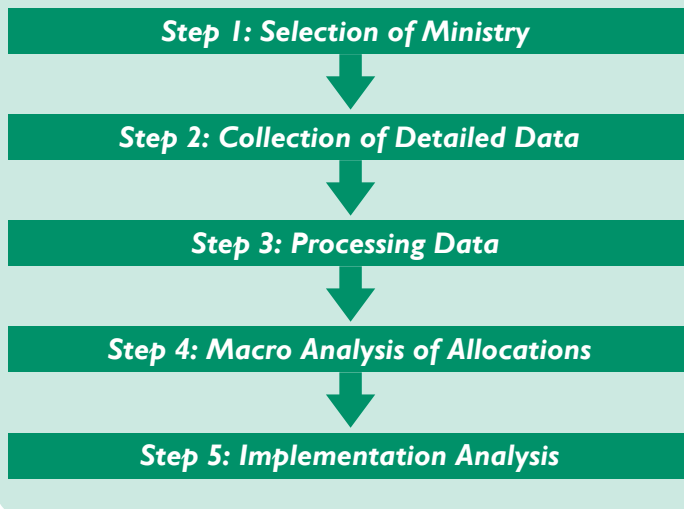
Phase	Process	Institutional Framework
<i>Strategic</i>		
	MTMF (Updated Twice a Year)	Coordination Council
	<i>Preliminary Indicative Resource Ceiling (BC-1)</i>	BMRC
	Update Ministry Budget Framework (MBF)	BMC+BWGH in LMs
	Scrutiny by FD and FC	FD+PC
	Tripartite Meeting	FD+PC+LM
<i>Preparation</i>		
	<i>Final Resource Ceiling (BC-2)</i>	BMRC
	Accommodating FD and PC observations on MBF with resource ceiling	LMs
	Submission to FD and PC	LMs
<i>Approval</i>		
	Submission to Cabinet and Parliament	FD

## Section 2 Guideline for Analyzing the Child Budget in Bangladesh

Analyzing the current state of budgetary allocations for children in any given time is a simple procedure. It depends on information on the objectives of the related ministries, availability of relevant data, and systematic analysis of such data. For ease of analyzing the child budget, five steps are designed to be followed (Figure 2).

Step one identifies the ministries/divisions engaged in child related activities. Step two collects the data for those ministries. Such data is processed and analyzed in step three. Step four conducts a macro analysis using important national financial indicators. Finally, in step five, the analysis and data is used to monitor the implementation of the child related efforts of the government. A detailed description of this guideline is presented at the third part of this booklet.

Figure 2 Guidelines for Analyzing Child Budget in Bangladesh



Before we undertake an analysis of budgetary allocations for children in Bangladesh in the third part of this booklet, it is useful to share international experiences with child budgets in order to better understand the child budget situation in Bangladesh. South Africa and Brazil were the first two countries to take the initiative in preparing child budgets (see



Boxes 4 & 6). Other countries have incorporated the practice since. These include India, which since 2005 has emphasized the need for child budget and included one in the Government's National Plan of Action for Children (Box 5). CSOs and NGOs of the Philip-

pines and Zimbabwe have also taken initiatives to analyze and frame alternative budget in order to ensure better life and future of the children (Box 6).

## Box 4 Child Budget in South Africa

The Child Budget Unit (CBU) was established under the Institute for Democracy in South Africa (IDASA) and initiated the child budget process in South Africa. The data source for the child budget in South Africa is primarily its annual budget, both national and provincial, and the Medium Term Expenditure Framework (MTEF). The MTEF is produced under the Medium Term Budget Policy Statement which is an offshoot of the long term National Development Plan 2030. The CBU analysis covers four different sectors: health, education, welfare and justice. The focus of the child budget process is on policy development, budget decision-making and service delivery mechanisms.



The Child Budget initiative in South Africa promotes advocacy for children's rights and responsibilities. The engagement of civil society organizations and the participation of children in ensuring resources for children are cited as powerful outcomes of the initiative.

The Child Budget has arguably contributed to the fact that allocation for health and social protection functions has risen from R151.4 billion in 2013/14 to R174.3 billion in 2015/16, totalling R489.1 billion. This allocation seeks to address issues of improving health and life expectancy, as well as reducing poverty by providing income support to the poor. The Department of Social Development has been allocated R1.9 billion in 2015/16 for social grants to cater for the expected increase in the number of grant beneficiaries – for the old age grant, child support grant, foster care grant, disability grant and care dependency grant. An amount of R120 million has been allocated to implement the Food for All program which provides food through large scale food distributors. Some specific allocations can be found in the table below:

### Total Allocation for Child Act Services

2012-13	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	3 Year Average
(000 Rand)				(%)			
4631220	5713967	6418679	7054338	17	7	5	9

### MTEF Allocation for Child Rights and Responsibilities

Rand Million		
2013-14	2014-15	2015-16
198.3	218.5	230.2

Source: Estimates of National Expenditure, 2013; National Treasury, Republic of South Africa

## Box 5 Child Budget in India

The Budget for Children was initiated by HAQ, a civil society organization. It analyzed the Union budget and promoted the cause of focusing on the needs of children. The Budget for Children has been a part of the government's National Plan of Action for Children since 2005.

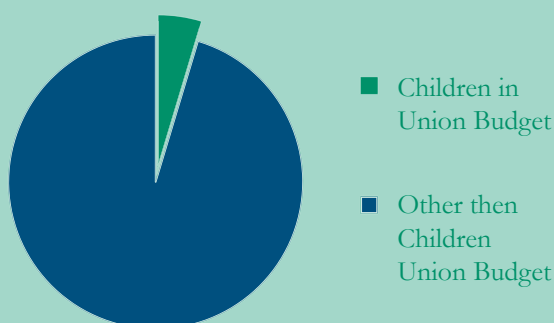
The Budget for Children in India disaggregates the overall budget and identifies allocations for children's issues. In this process, the the Union and State budgets are recalculated on the basis of child programs. The process is ever evolving.

During the fiscal year of 2013-2014, an estimated 4.64 percent of total Union budget was allocated for improving the standard of living of children. This is presented below in the following two graphs. Out of this total budget for children, 3.34% is earmarked for education, 1.1% is allocated for child development, 0.16% for health and 0.04% for child protection.

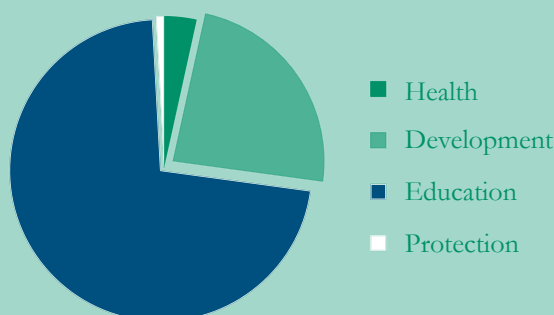


### Indian Union Budget 2013-2014

Children in Union Budget



Sectoral Share of Children in Union Budget



Source: HAQ: Center for Child Rights, Budget for Children 2013-14

The primary sources of information for developing child budget analyses are Notes on Demands for Grants and Annual Financial Statements. Conducting the Budget for Children in India has certain limitations. Among these, resource mobilization and utilization are of importance.

The impact of the Budget for Children initiative is profound, including but not limited to raising the issues of accountability and transparency.

## Box 6 Impact of Child Budget Initiative

### Brazil

In 1995, the Institute for Socioeconomic Studies (INESC), a Brazilian NGO, tracked spending of various ministries that had impacted on children. Also the Centre for the Defence of Children and Adolescents (CEDECA-CEARÁ) in Brazil, initiated its programme of monitoring the city budgets. Such initiatives promoted direct participation of children in the preparation of budget with respect to their interest. The impact was observed by greater allocation for education and other priorities of children.

### The Philippines

In 2007, Social Watch Philippines, led an assemblage of 22 civil society organizations to analyze the budget and developed an alternative budget which focused on children. Children's issues covered basic education, basic health, maternal health, nutrition and immunization. The alternative proposal was advocated through mass media. Many of their suggestions were accepted by the government and higher allocations were made in the approved budget.

### Zimbabwe

In 1999, the National Association of Non-Governmental Organizations (NANGO), a consortium of NGOs, took an initiative titled Child Friendly National Budget Initiative (CFNBI) to influence policies to track expenditure patterns on children issues, engage communities, and prioritize resources for children. This effort led to a higher allocation and greater engagement with public officials for the benefit of children.

Table 2 below shows some examples of organizations in other developed and developing countries working to protect children's economic, social and cultural rights through the lens of budget analysis.

**Table 2 Initiatives taken by Organizations other than the Government for Child Budgets around the World**

Country	Organization
Trinidad and Tobago	University of West Indies, 2010
Ghana	Integrated Social Development Centre (ISODEC), 2010
Sri Lanka	Institute of Policy Studies, 2004
Zambia	Zambia Civic Education Association (ZCEA), 2001
Philippines	Alternative Budget Initiative (ABI), 2007
USA	First Focus, 2010

## Section 3 Child Budget Situation in Bangladesh

In this section, an analysis of the child budget in Bangladesh is presented, based on the above methods of child budget analyses. The section is divided into three steps. Step one: State of Poverty Reducing Actions of Bangladesh: presents the current macroeconomic state of the country with a focus on social expenditure. Step two: State of Child Budget: Analysis of two ministries, present an in-depth analysis of child related expenditure with respect to the Ministry of Women and Children Affairs and the Ministry of Health and Family Welfare. These two ministries are generally identified as ministries mostly concerned with children's needs. Step three: Social Protection for Children, discusses the overall expenses in social protection and social empowerment with respect to children's needs.

### A State of Poverty Reducing Actions of Bangladesh

Once called a "Basket Case" after its independence, poverty in Bangladesh has been continually declining over time. Bangladesh is now a global "show case" for a human development perspective in all types of indicators. Bangladesh has reduced population growth rate significantly to 1.2 percent and the long term outlook is better at less than one percentage. Remarkably, the upper poverty line head count ratio has reduced from 56.8% in 1991 to 31.5% in 2010. Life expectancy has also increased from barely 42 years in 1970 to a high of 68 years in 2011. The average annual growth rate of the country has been above six percent for the last decade. Bangladesh, therefore, is in a reasonably strong trajectory of socio-economic growth. This is fueled by the enormous efforts taken by the people of the country. To keep this progress on track in the coming days, children need to remain a priority.



The Table 3 below provides a summary of the macroeconomic situation of the country over the last thirteen years from 2001-2002 to 2013-14. Revenue collection in Bangladesh has increased to 14.62% of GDP compared to 11.76% at the beginning of the period. During this time, expenditure has also increased from 15.54% to 18.72% of GDP. At the same time, the share of non-development expenditure has grown greater than development expenditure. During the period, non-development expenditure has shot up to 11.31% from 8.39% of GDP whereas development expenditure has gone down to 6.08% of GDP in 2013-14 compared to 7.19% of GDP in 2001-02. Since development expenditure is the annual development program and the non-development expenditure is of recurring nature within the revenue budget, this may represent a lack of new initiatives. During the same period of time, the share of financing has increased from 3.79% of GDP to 4.07% of GDP representing a higher level of domestic borrowing.

**Table 3 Macro-financial State of the Economy as Ratio of GDP (See Annex for details)**

Description	2013/14	2012/13	2011/12	2010/11	2009/10	2008/09	2007/08	2006/07	2005/06	2004/05	2003/04	2002/03	2001/02
Revenues (Statement I)	14.09	13.41	13.16	11.90	11.57	11.32	10.81	11.29	10.96	11.16	10.98	11.01	10.42
Tax Revenue	11.88	11.22	10.65	9.75	9.31	9.26	8.64	9.22	8.95	9.09	8.83	8.49	8.06
NBR Tax Revenue	11.45	10.78	10.21	9.30	8.88	8.89	8.27	8.82	8.55	8.70	8.42	7.91	7.59
Non-NBR Tax Revenue	0.43	0.44	0.44	0.44	0.43	0.37	0.37	0.40	0.40	0.39	0.40	0.58	0.47
Non-Tax Revenue	2.21	2.19	2.51	2.15	2.26	2.05	2.16	2.07	2.02	2.07	2.16	2.52	2.35
Foreign Grants/1 (Statement V)	0.56	0.58	0.55	0.62	0.75	1.04	0.80	0.54	0.79	0.51	0.79	1.01	1.34
Total :	14.65	13.99	13.71	12.52	12.32	12.35	11.61	11.83	11.75	11.67	11.77	12.03	11.76
Non-Development Expenditure	11.31	10.72	11.44	10.99	11.25	10.89	9.98	9.09	9.13	8.97	9.00	7.98	8.39
Non-Development Revenue Expenditure (Statement III)	9.55	9.55	9.76	9.64	10.12	9.91	9.13	8.50	8.52	8.25	8.42	7.45	7.83
Domestic Interest	2.19	2.07	1.84	1.70	2.11	1.84	1.78	1.35	1.38	1.45	1.66	1.19	1.33
Foreign Interest	0.15	0.16	0.16	0.18	0.19	0.21	0.25	0.29	0.31	0.31	0.30	0.34	0.35
Non-Development Capital Expenditure/2 (Statement IV)	1.76	1.17	1.67	1.35	1.13	0.98	0.85	0.59	0.61	0.73	0.58	0.53	0.56
Net Outlay for Food Account Operation (Statement VIII)	0.02	0.03	0.07	0.03	0.05	0.11	0.06	0.04	0.04	0.06	0.16	0.08	0.13
Loans & Advances (Net)/3 (Statement VIA)	1.30	1.88	1.05	0.41	0.24	0.32	0.97	-0.26	-0.28	-0.26	-0.27	0.00	-0.18
Liabilities of Government (from BPC)	0.00	0.00	0.00	0.00	0.00	0.00	1.42	0.00	0.00	0.00	0.00	-0.19	0.00
Structural Adjustment Expenditure (Statement VIA)	0.00	0.00	0.00	0.02	0.05	0.16	0.06	0.00	0.18	0.26	0.45	0.00	0.00
Development Expenditure	6.08	5.77	5.63	5.48	4.99	4.82	5.37	6.12	6.37	6.44	6.44	6.67	7.19
Development Programs Financed from Revenue Budget/4 (Statement IV)	0.16	0.12	0.15	0.19	0.21	0.19	0.17	0.31	0.19	0.23	0.00	0.00	0.00
Non-ADP Project (Statement VA)	0.25	0.24	0.23	0.20	0.18	0.16	0.11	0.12	0.12	0.08	0.12	0.12	0.10
Annual Development Program (Statement IX)	5.54	5.28	5.11	4.93	4.44	4.18	5.00	5.59	5.87	5.94	6.16	6.32	6.86
Non-ADP FFW and Transfer/5 (Statement X)	0.12	0.14	0.14	0.15	0.17	0.29	0.09	0.10	0.19	0.18	0.16	0.22	0.23
Total -Expenditure :	18.72	18.41	18.18	16.94	16.57	16.30	16.43	14.99	15.44	15.47	15.78	14.54	15.54
Overall Deficit (Including Grants) :	-4.07	-4.42	-4.48	-4.42	-4.26	-3.95	-4.82	-3.16	-3.68	-3.80	-4.01	-2.52	-3.79
Overall Deficit (Excluding Grants) :	-4.63	-5.00	-5.02	-5.04	-5.00	-4.99	-5.63	-3.70	-4.47	-4.31	-4.80	-3.53	-5.13
Foreign Borrowing -Net	1.21	1.20	1.45	1.39	1.26	1.18	1.19	1.26	1.68	1.88	2.04	1.04	1.48
Foreign Borrowing (Statement V)	2.00	1.96	2.08	2.05	1.92	1.87	1.96	2.07	2.41	2.55	2.98	2.04	2.40
Amortization (Statement IX)	-0.78	-0.75	-0.63	-0.66	-0.66	-0.69	-0.77	-0.81	-0.73	-0.67	-0.94	-1.00	-0.92
Domestic Borrowing (Statement VIB)	2.86	3.22	3.02	3.03	2.99	2.77	3.63	1.90	2.00	1.92	1.97	1.48	2.31
Borrowing from Banking System (Net)	2.19	2.21	2.11	2.01	2.44	2.20	1.37	1.17	0.87	0.70	0.92	0.21	0.73
Long-Term Debt (Net)	1.21	1.77	1.99	1.61	1.83	-0.29	-0.14	0.09	0.05	0.03	0.13	0.08	0.18
Short-Term Debt (Net)	0.98	0.44	0.12	0.40	0.61	2.50	1.50	1.08	0.83	0.67	0.79	0.13	0.55
Non-Bank Borrowing (Net)	0.67	1.01	0.92	1.03	0.55	0.57	0.85	0.73	1.13	1.22	1.05	1.26	1.57
National Savings Schemes (Net)	0.42	0.71	0.67	0.96	0.48	0.45	0.71	0.56	0.89	0.96	0.94	1.38	1.36
Others/6 (Statement VII)	0.25	0.30	0.25	0.07	0.08	0.12	0.14	0.17	0.23	0.26	0.11	-0.11	0.22
Total -Financing :	4.07	4.42	4.48	4.42	4.26	3.95	4.82	3.16	3.68	3.80	4.01	2.52	3.79

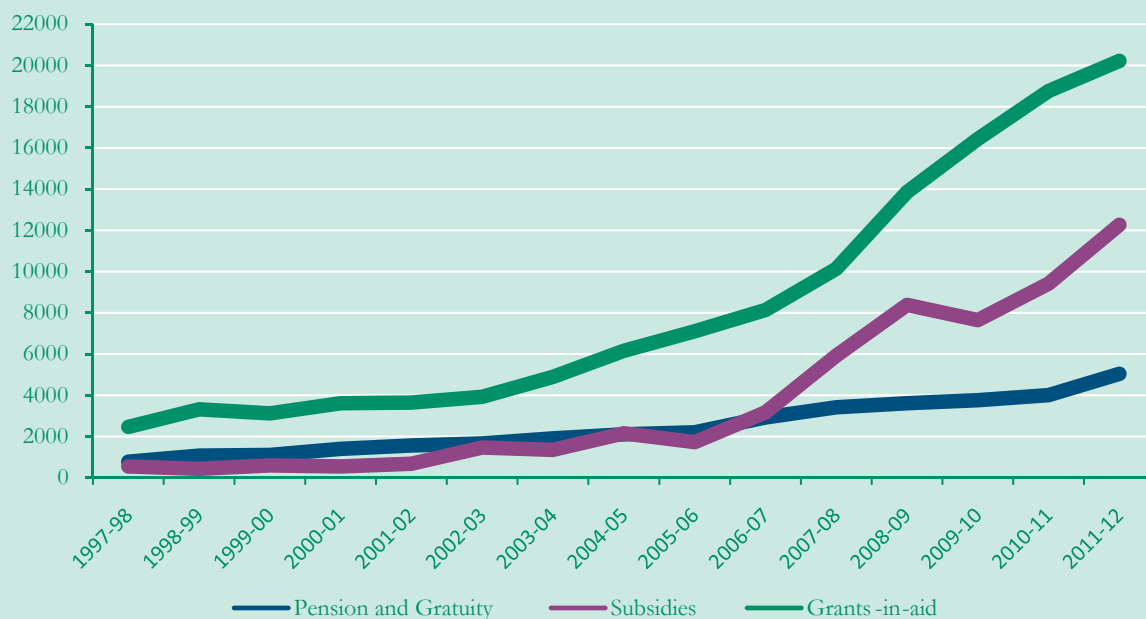
Source: Finance Division, Ministry of Finance, Government of Bangladesh

These achievements are the outcome of a number of factors. With the growth of economy in Bangladesh, the Government has continued to focus spending on priorities commensurate to the needs of the population. This has led to an overall increase in social expenditure. The rise of social expenditure is visible in the following Figure 3 where total pension and gratuity, subsidies and grants-in-aid of seven ministries, which are important to the lives of children, are featured. These ministries include: Ministry of Women and Children Affairs, Ministry of Health and Family Welfare, Ministry of Primary and Mass Education, Ministry of Education, Ministry of Social Welfare, Ministry Food and Ministry of Disaster Management and Relief.

This deserves a specific mention that only these seven ministries are not the only providers of services to the children. In fact both, directly and indirectly, many ministries are involved in this process of provisioning for children. For example, the Ministry of Home Affairs, mandated with managing national law and order, are involved with *Anti Trafficking Mechanism & Monitoring of Children*. Similarly Ministry of Religious Affairs provides *Temple based Child Mass Education*.



**Figure 3 Social Expenditure by Seven Ministries (Crore Taka)**



Source: Finance Division, Ministry of Finance, Government of Bangladesh

However, there is no clear evidence if these benefits reach the hardcore poor, and particularly disadvantaged children. This is so because, for example, pension and gratuities are usually available to public sector employees, whilst subsidies are mostly only indirectly available to the individual as these dominantly go to energy and agriculture as sectors. Issues with respect to comprehensive nutrition, immunization, education and other basic needs of children is yet to be fully addressed. This can be manifested by observing the state of nutrition and immunization of children as set out in the following Table 4.

**Table 4 Historical Summary of Immunization and Nutrition**

Description	1993 -94	1996 -97	1999 -2000	2004	2007	2011
<b>Immunization Status of Children (%)</b>						
Received All Vaccines by 12 Months of Age	46.2	46.9	52.8	68.4	76.0	82.5
<b>Nutritional Status of Children (%)</b>						
Under five years of age:						
Height-for-age(stunting)						
Severe				22.1	16.1	15.3
Moderate or severe				50.6	43.2	41.3
Weight-for-height (wasting)						
Severe				3.4	2.9	4.0
Moderate or severe				14.5	17.4	15.6
Weight-for-age (underweight)						
Severe				13.6	11.8	10.4
Moderate or severe				42.5	41.0	36.4

Source: Bangladesh Demographic & Health Survey (BDHS), 2011

Certainly the coverage of immunizations has tremendously increased over the recent period from 46.2% in the early 1990s to 82.5% in 2011. But 17.5% of children in Bangladesh are still not being reached. Reaching this last group of children is generally more complicated and expensive. Similarly, although stunting and underweight prevalence have been reduced in the last decade, severe stunting exists for 15.3% of children and 36.4% children are severely underweight and wasting is on the increase. Therefore, additional attention is required to reach such children - calling for additional resources.

**Table 5 Panel A State of Nutrition of Children in Bangladesh**

Characteristics	Height-for-age			Weight-for-height				Weight-for-age			
	% below -3SD	% below -2SD <sup>2</sup>	Mean z-score (SD)	% below -3SD	% below -2SD <sup>2</sup>	% below +2SD	Mean z-score (SD)	% below -3SD	% below -2SD <sup>2</sup>	% below +2SD	Mean z-score (SD)
<b>Mother's Education</b>											
No education	22.1	51.1	-2	4.7	17.7	0.8	-1.1	14.5	48.8	0.1	-1.9
Primary incomplete	20	48.6	-1.9	3.9	17.3	1.1	-1.1	14.2	43.7	0	-1.8
Primary complete	15.1	44.5	-1.8	4.6	19.4	0.9	-1.1	12.4	40.2	0.1	-1.8
Secondary incomplete	12.1	37.1	-1.6	3.4	13.7	1.8	-0.8	7.5	30.4	0.4	-1.5
Secondary complete or higher	5.6	22.9	-1	3.2	11.1	3.4	-0.6	3.5	17.8	1.5	-1
<b>Wealth Quintile</b>											
lowest	24.5	53.7	-2.1	4.5	17.5	0.9	-1.1	16.6	50.3	0.1	-2
second	16.9	45.4	-1.8	4.1	16.2	1	-1.1	11.3	41.6	0.1	-1.8
middle	14.1	40.7	-1.7	3.9	17.7	1.6	-1	11.5	36	0.3	-1.6
fourth	11.2	39.9	-1.5	3.4	13.6	1.7	-0.8	6.3	27.5	0.1	-1.4
highest	6.4	25.7	-1.1	3.7	12.1	2.9	-0.5	3.9	20.9	1.2	-1.1

Source: Bangladesh Demographic & Health Survey (BDHS), 2011

Taking this analysis further in the following Table 5 panel A and B, results in a call for urgent action. Table 5 panel A shows that children in the lowest wealth quintile have higher level of stunting, wasting and underweight prevalence. This phenomena is systemic as it is related to the wealth status of the children. This is further complicated by the level of education of the mother. As observed, the lower the education level of the mother, the higher the proportion of stunting, wasting and underweight prevalence. The lower level of education of the mother also reflects the level of poverty of the children.

The impact of the wealth and education levels of a mother is similarly reflected in immunization outcomes for children as depicted in table 5 panel B. The lower the level of wealth, the greater is the extent of lack of immunization. This again relates to the level of a mother's education. In both the cases, education and wealth of a mother are positively correlated with immunization and nutrition of children. Therefore, this indicates that meaningful education for would be mothers, meaning girl children, is required for better wealth status, immunization and nutrition outcomes of their offsprings.

**Table 5 Panel B State of Immunization of Children in Bangladesh**

Characteristics	All Basic Vaccinations	No Vaccination
<b>Mother's education:</b>		
No education	76.4	7
Primary incomplete	77.3	4.1
Primary complete	84.2	0.3
Secondary incomplete	90.7	0
Secondary complete or higher	97.2	0
<b>Wealth quintile:</b>		
lowest	76.8	4
second	84.9	3.4
middle	86.9	0.8
fourth	89	1.8
highest	93.5	0
Total	86	2.1

Source: Bangladesh Demographic & Health Survey (BDHS), 2011

Since improving children’s welfare cannot be left solely to the capacities of their households, Government has the responsibility to mobilize the necessary resources to ensure their rights to health, nutrition and education. These are time delimited options and if not provided at appropriate time, they can never be provided, and the opportunity lost is lost forever. As a consequence, unless mobilization of resources for children is focused on by the Government, multidimensional problems are likely to arise in society in the foreseeable future.

The GDP of Bangladesh has been consistently growing. It was 40 billion US dollars in 2003-04 and is projected to be 139 billion US dollars in 2013-14. In conjunction with this, total revenue has increased as well as total spending and total financing including grants. Such growth however has not consistently kept pace in the social sectors as reflected in the spending of the seven major socially active ministries. In fact, allocations to some ministries as a proportion of total revenue, total expenditure and GDP growth, has gone down over the same period of time as illustrated in tables 6 through 8. These tables are generated from the information available in the Bangladesh Economic Review of the government.

**Table 6 Poverty Reducing Expenditure**

Year	% of Budget	% of GDP
2006 -07	56.28	8.44
2007 -08	57.02	8.56
2008 -09	58.28	9.50
2009 -10	60.05	9.95
2010 -11	57.50	9.74
2011 -12	53.12	9.66
2012 -13	50.82	9.36
2013 -14	51.79	9.69

Source: Bangladesh Economic Review, Finance Division, Ministry of Finance, Government of Bangladesh



The above Table 6 identifies that more than fifty percent of the national budget is typically spent on poverty reducing efforts. The data set also shows that as a percentage of GDP, such expenditure is increasing alongside the increase in the size of the economy, but as a percentage of budget poverty reducing spending has decreased. Such data can be further broken down by means of allocation classification for the six thematic areas of the social sector. For each of these thematic areas, data is prepared for both development allocations and non-development allocations. This is presented below as a summary in Table 7.

**Table 7 Allocation (Development and Non-Development) in the Social Sectors of Selected Ministries by Year (Crore Taka)**

Ministry	200203	200304	200405	200506	200607	200708	200809	200910	201011	201112	201213
Education, Science and Technology	6734	4878	7381	9373	11057	11654	12535	16171	18575	20316	22145
Health and Family Welfare	2797	3445	3175	4112	4957	5261	6196	6833	7617	8869	9333
Youth, Sports and Culture	253	257	297	106	335	287	320	530	911	924	878
Labor and Manpower	70	56	90	1353	96	119	120	69	67	82	201
Social Welfare, Women's Affairs and Liberation War Affairs	484	713	1152	367	1468	2028	2396	2812	3499	3967	4075
Chittagong Hill Tracts Affairs	183	163	300		416	469	553	465	549	560	670
Total Allocation (Development & Non Development)	10523	11697	12395	15724	18329	19818	22120	26880	31218	34718	37302
<i>As Ratio of Total Allocation</i>											
Education, Science and Technology	64	42	60	60	60	59	57	60	60	59	59
Health and Family Welfare	27	29	26	26	27	27	28	25	24	26	25
Youth, Sports and Culture	2	2	2	1	2	1	1	2	3	3	2
Labor and Manpower	1	0	1	9	1	1	1	0	0	0	1
Social Welfare, Women's Affairs and Liberation War Affairs	5	6	9	2	8	10	11	10	11	11	11
Chittagong Hill Tracts Affairs	2	1	2	0	2	2	3	2	2	2	2
Total Allocation (Development & Non Development)	100	100	100	100	100	100	100	100	100	100	100

Source: Bangladesh Economic Review, Finance Division, Ministry of Finance. Ratio Calculated by the Author

Table 7 illustrates that both development and non-development allocation has increased over time in tandem with increases in the economy. For example, it increased over three and half times the total allocations in social sectors in 2012-13 compared to 2002-2003. Yet there is reduction in all social sectors other than social welfare, women's affairs and liberation war affairs. Though this particular sector has more than doubled in the same period, share for children cannot be ascertained.

Further understanding of the data can be observed in the data set out in Table 8, which illustrates the growth rate of each of the major thematic area's share in GDP and the growth of the thematic budget in actual terms over the same period. It reveals that budgets have grown, but their share of GDP has grown more slowly.

**Table 8 Growth Rate & Social Services Share in GDP (%) at Constant 1995/96 Prices**

Year	Share in GDP (%)				Growth Rate (%)			
	Education	Health & Social Work	Community, Social & Personal Serv	Transport, Storage & Communication	Education	Health & Social Work	Community, Social & Personal Services	Transport, Storage & Communication
2003/04	2.4	2.2	7.6	9.8	7.7	6.2	4.0	6.2
2004/05	2.4	2.3	7.5	10.0	7.9	7.4	4.1	8.0
2005/06	2.5	2.3	7.3	10.1	9.1	7.8	4.1	8.0
2006/07	2.5	2.3	7.1	10.2	9.0	7.6	4.6	8.0
2007/08	2.6	2.3	7.0	10.4	7.8	7.0	4.6	8.6
2008/09	2.6	2.3	6.9	10.7	8.1	7.2	4.7	8.0
2009/10	2.7	2.4	6.8	10.8	9.2	8.1	4.7	7.7
2010/11	2.8	2.4	6.7	10.7	9.4	8.4	4.7	5.7
2011/12	2.8	2.5	6.6	10.7	8.6	7.9	4.8	6.6

Source: Bangladesh Economic Review, Finance Division, Ministry of Finance, Various Years

## Analysis of Two Ministries Primarily Engaged with Child Needs

With this overall economic situation and social sector spending in Bangladesh, a closer look at specific ministries focusing on children's affairs is essential. To this end, the Ministry of Women and Children's Affairs and Ministry of Health and Family Welfare are considered. The reason for selecting these two ministries is that they are officially mandated to focus on children's issues along with women and other public health related issues. The Ministry of Women and Children's Affairs has primary responsibility for the wellbeing of children. From the gross allocation point of view, this ministry does not have a large share of total government expenditure. The Ministry of Health and Family Welfare is responsible for two important tasks related to children. These include immunization and vaccination and nutrition. This ministry is allocated a large share of public financing. Comparative figures are given in Table 9 below.

**Table 9 Ratio Analysis of the Two Ministries with Core Macro Financial Parameters**

	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2003-02	2000-01	1999-00	1998-99	1997-98
<b>Ministry of Women and Children's Affairs</b> (Total Allocation of the Ministry as a Ratio of:)																	
Total Rev including Foreign Grants	0.83	0.90	1.00	1.27	1.59	1.79	1.34	1.36	1.31	1.22	0.61	0.34	0.28	-	-	-	-
Non-Development Expenditure	1.08	1.17	1.20	1.45	1.74	2.03	1.56	1.77	1.69	1.59	0.80	0.51	0.39	0.51	0.41	0.43	0.44
Development Expenditure	2.01	2.17	2.44	2.90	3.92	4.59	2.90	2.63	2.42	2.21	1.12	0.62	0.46	0.66	0.50	0.58	0.58
Total Expenditure (Non-Dev and Dev) (Including Financing)	0.65	0.68	0.76	0.94	1.18	1.36	0.95	1.07	1.00	0.92	0.46	0.28	0.21	0.28	0.22	0.24	0.24
GDP	0.12	0.13	0.14	0.16	0.20	0.22	0.16	0.16	0.15	0.14	0.07	0.04	0.03	0.04	0.03	0.03	0.03
<b>Ministry of Health and Family Welfare</b> (Total Allocation of the Ministry as a Ratio of:)																	
Total Rev including Foreign Grants	5.45	6.41	7.20	8.34	8.28	8.06	8.91	8.71	8.65	8.64	7.54	8.38	8.95	-	-	-	-
Non-Development Expenditure	7.06	8.37	8.63	9.50	9.06	9.15	10.36	11.34	11.13	11.24	9.86	12.62	12.53	13.09	13.39	13.04	13.19
Development Expenditure	13.14	15.54	17.53	19.05	20.42	20.67	19.25	16.85	15.97	15.65	13.78	15.11	14.62	16.91	16.01	17.52	17.27
Total Expenditure (Non-Dev and Dev) (Including Financing)	4.27	4.87	5.43	6.17	6.15	6.11	6.29	6.88	6.59	6.52	5.62	6.93	6.77	7.19	7.07	7.25	7.26
GDP	0.80	0.90	0.99	1.04	1.02	1.00	1.03	1.03	1.02	1.01	0.89	1.01	1.05	1.06	1.03	0.98	0.94
<b>Total of Seven Major Ministries</b> (Total Allocation of the Ministry as a Ratio of:)																	
Total Rev including Foreign Grants	25.58	28.07	32.50	35.67	38.25	42.80	37.69	34.26	34.31	31.39	29.71	30.72	34.49	-	-	-	-
Non-Development Expenditure	33.13	36.62	38.94	40.61	41.89	48.56	43.83	44.60	44.17	40.82	38.87	46.27	48.31	51.11	54.75	55.23	44.77
Development Expenditure	61.63	68.01	79.13	81.45	94.38	109.75	81.47	66.26	63.35	56.86	54.31	55.39	56.37	66.02	65.47	74.18	58.61
Total Expenditure (Non-Dev and Dev) (Including Financing)	20.02	21.33	24.50	26.36	28.43	32.43	26.62	27.04	26.13	23.68	22.16	25.40	26.09	28.07	28.92	30.71	24.63
GDP	3.75	3.93	4.45	4.46	4.71	5.29	4.37	4.05	4.03	3.66	3.50	3.69	4.06	4.14	4.20	4.16	3.18

Source: Finance Division, Ministry of Finance, Government of Bangladesh

As seen in the table above, the Ministry of Women and Children's Affairs' budget has increased from 0.03% of GDP in 2001-02 to 0.12% of GDP in 2013-14. This is four times higher over a span of 13 years. It is estimated that the Ministry has a share of 0.83% of total revenue for the ongoing fiscal year. In 2013-14, the Ministry was allocated 1.08% of total non-development expenditure, which is more than double compared to 2001-02. The Ministry is also expected to spend 2.01% of total development expenditure which has gradually increased from 0.58% in 2001-02. Therefore the share of total development and non development expenditure for this Ministry is 0.65% in 2013-14 compared to 0.24% in 2001-02.

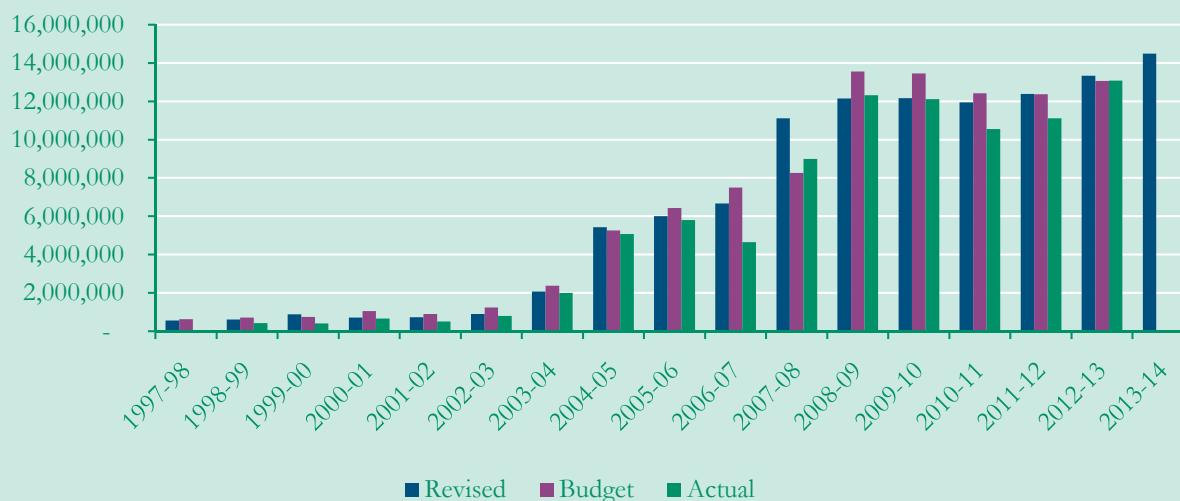
The Ministry of Health and Family Welfare was allocated 5.45% of total revenue projected to be collected in the year 2013-14. This is actually a reduced percentage compared to 2001-02 when the share was 8.95% of total revenue. The Ministry is expected to spend 4.27% of total development and non development allocations of the current fiscal year, which is less than 1997-98 when it was 7.26% of total public spending. Therefore, the share of Ministry of Health and Family Welfare of GDP has reduced to 0.80% compared to 0.94% in 1997-98.

To get a clear understanding on the overall resourcing for children in Bangladesh, a deeper look at the Ministry of Women and Children's Affairs and the Ministry of Health and Family Welfare can be useful. Such a detailed analysis of these two ministries is presented below.

### The Ministry of Women and Children Affairs

Allocations in this ministry were modest prior to the 2002-2003 periods. Allocations grew year by year till 2008-09. After such increases in budgetary allocations for six fiscal years, the size of the allocation started to be mostly stagnant (Figure 4).

**Figure 4 Allocation for the Ministry of Women and Children Affairs**



Source: Finance Division, Ministry of Finance, Government of Bangladesh

It is now necessary to observe the proportion of allocation categorically and clearly identifiable for children by the Ministry of Women and Children Affairs. To assess this issue, detailed data of the ministry where functional and operational descriptions is collected. Based on the given description, activities are clustered in three categories. Particular activity is classified as fully identifiable when the expenditure head clearly indicates that its an expenditure to be made directly for children's benefit. Partially identifiable is the second group of activities where a mother is primarily mentioned and at the same time its comprehensible that her offspring will benefit as well. The rest of the expenditure is classified as not identifiable (though this does not exclude the possibility of this expenditure directly or indirectly benefiting children). Appendix B Table 3 and 4 provides full details on these activities and corresponding categorization. The size of such allocation is exceptionally small even for relatively lightly allocated Ministry of Women and Children's Affairs (Table 10). It is found that of the total allocations, merely 10% is fully identifiable as focused on children in the year 2013-2014. This is not unique for this fiscal year only; rather it is the norm of allocations as seen in Table 10 below. Another 4% is partially focused on children, as children are an indirect beneficiary to the allocation to their mother. A total of 86% of the total allocation in the Ministry of Women and Children's Affairs is completely unidentifiable with respect to children.

**Table 10 Children Focus in the Ministry of Women and Children Affairs**

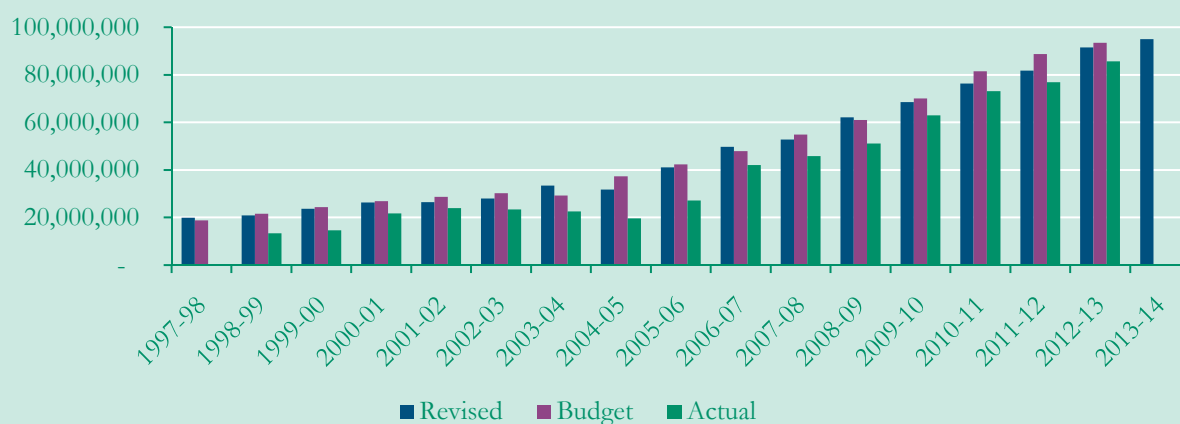
Description	2013-14	2012-13	2011-12	2011-00
Grand Total of the Ministry of Women and Children's Affairs (In 000 Taka)	14493813	13337634	13060182	13082777
Fully Identifiable as a ratio of Total of the Ministry of Women and Children's Affairs (%)	10.05	5.18	4.79	9.56
Partially Identifiable as a ratio of Total of the Ministry of Women and Children's Affairs (%)	4.08	3.61	3.69	3.59
Not Identifiable as a ratio of Total of the Ministry of Women and Children's Affairs (%)	85.87	91.21	91.52	86.84
	100	100	100	100

Source: Finance Division, Ministry of Finance, Government of Bangladesh

### The Ministry of Health and Family Welfare

In this Ministry, the size of allocation was less than Taka 20 million in 1997-98 but increased by almost five times to Taka 90 million in 2013-14 (Figure 5). The size of total allocation in this Ministry is significantly greater than allocations in the Ministry of Women and Children's Affairs due to wider manifesto.

**Figure 5 Allocation for the Ministry of Health and Family Welfare**



Source: Finance Division, Ministry of Finance, Government of Bangladesh

To assess the proportion of allocation explicitly made available to the children by the Ministry of Health and Family Welfare, allocations of the ministry were explored in three dimensions. An allocation is labelled as “Children Explicitly” when the allocation description categorically indicates that the particular activity is for children. Where the benefit is available both to mother and her offspring, it is classified as “Child plus Mother Explicitly”. This is further considered “Nutrition” as a separate class available for children. A full description of the allocation heads and categorization is available in Appendix B Table 5 and 6. Based on these analyses, it is discouraging to observe that a very insignificant allocation in proportion to the Ministry as a whole is focused on children. When resources for children are considered explicitly, the ratio of total allocation is only 0.63% in the year 2013-14. The size of allocation for nutrition, which is expected primarily for children, is just 0.95% in the year 2013-14. The ratio of allocation for children stated explicitly, taken together with the nutrition allocation is just 1.54%. If the explicitly stated heads for children and mothers is considered, the ratio is 6.57%. If the size of nutrition is added to the total allocation for children and mothers, the ratio is 7.51%. Such low allocation to children in the Ministry of Health and Family Welfare reflects a common pattern when historical information is considered as tabled below (Table 11).

**Table 11 Children Focus in the Ministry of Health and Family Welfare**

Year	Total Child Explicitly	Total Nutrition	Total Child Explicitly Plus Nutrition	Total Children plus Mother	Total Children plus Mother Plus Nutrition
1997-98	4.64	1.70	6.34	6.48	8.18
1998-99	0.21	0.05	0.26	0.21	0.26
1999-00	0.22	0.05	0.27	0.22	0.27
2000-01	0.19	1.38	1.57	0.19	1.57
2002-01	0.18	4.24	4.43	0.18	4.43
2003-02	0.19	3.15	3.34	0.19	3.34
2003-04	0.31	11.42	11.73	0.31	11.73
2004-05	0.29	0.04	0.33	0.48	0.52
2005-06	0.29	3.62	3.91	2.40	6.02
2006-07	0.29	3.91	4.20	2.32	6.23
2007-08	0.64	2.65	3.29	3.34	5.99
2008-09	0.63	2.58	3.21	2.68	5.26
2009-10	0.57	3.03	3.60	2.35	5.38
2010-11	0.78	3.10	3.88	2.06	5.16
2011-12	0.67	0.08	0.74	0.67	0.75
2012-13	0.64	2.03	2.66	7.09	9.12
2013-14	0.63	0.95	1.57	6.57	7.51

Source: Finance Division, Ministry of Finance, Government of Bangladesh

In addition to low expenditure on children, it is noted that budgeted allocation could not be regularly utilized. In fact, utilization level is quite poor in the Ministry Health and Family Welfare. This is depicted in the table below (Table 12). In the fiscal year 2007-08, the Ministry could only implement 84% of its resourced activities. That rate improved to non-utilization of 8% of the resources in 2012-13. Similarly, table 12 also identifies the utilization level of the Ministry of Women and Children's Affairs, where historically allocation is rarely fully utilized. This is an important point to note since that even a very small percentage of non-utilization is likely to have serious repercussions on children.

**Table 12 Utilization of Budgetary Allocation**

Ministry of Health and Family Welfare				Ministry of Women and Children Affairs			
FY	Budget	Actual	Utilization (%)	FY	Budget	Actual	Utilization (%)
2007-08	5481.95	4584.54	83.63	2007-08	825.57	899.56	108.96
2008-09	6105.17	5113.4	83.76	2008-09	1357.19	1232.64	90.82
2009-10	7000.35	6289.98	89.85	2009-10	1345.27	1210.97	90.02
2010-11	8148.92	7305.22	89.65	2010-11	1241.37	1055.1	84.99
2011-12	8888.75	7686.09	86.47	2011-12	1237.44	1111.47	89.82
2012-13	9355.01	8566.54	91.57	2012-13	1306.01	1308.27	100.17

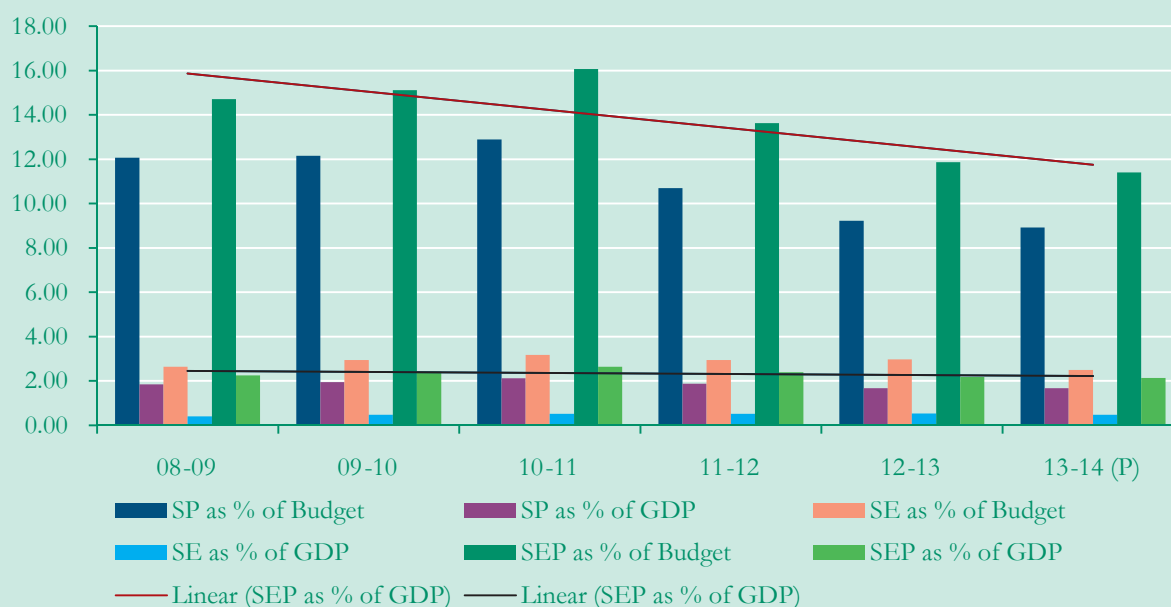
Source: Finance Division, Ministry of Finance, Government of Bangladesh



## Social Protection for Children

An overview of social protection activities in Bangladesh as a whole should be discussed for a more complete scenario of welfare actions for the children in Bangladesh. Given the resources available to the Government of Bangladesh, the country spends over 2% of its GDP in various social protection programs as represented in Figure 6 (where SP means social protection, SE means social empowerment and SEP means social protection and empowerment together). Bangladesh has about 100 various social protection programs.

**Figure 6 Social Protection Expenditure as % of GDP**



Source: Finance Division, Ministry of Finance, Government of Bangladesh

Among these many social protection programs, a few are reasonably large with a universal application. The rest of Bangladesh's social protection programs are mostly small and fragmented. An interesting observation is that other than social protection programs directed at education, all of the large programs, defined here as programs having a face value of more than Bangladesh Taka 200 Crore, listed in Table 13, are not focused on children in particular.

**Table 13 Large Social Protection and Social Empowerment Programs of Bangladesh**

Program	Budget (2013-14) (Taka in Crore)
Old Age Allowance	980
Allowances for the Widow, Deserted and Destitute Women	364
Pension for Retired Government Employees and their Families	6692
Open Market Sales (OMS)	1565
Vulnerable Group Development (VGD)	851
Vulnerable Group Feeding (VGF)	1327
Test Relief (TR) Food	1292
Gratuitous Relief (GR)-Food	265
Food Assistance in CTG-Hill Tracts Area	241
Food For Work (FFW)	1457
Social Development Foundation	299
Fund for Climate Change	200
Block Allocation for Various Programme	1934
Employment Generation Programme for the Ultra Poor	1400
National Service	235
Stipend for Primary Students	1000
School Feeding Programmes & School feeding programme in poverty prone area	541
Stipend and Access Increase for Secondary and Higher Secondary Level Students	450
Urban Public Environment Health Development Program	226
Construction of residence for landless & poor freedom fighter	228
Reaching Out of School Children	249

Source: Finance Division, Ministry of Finance, Government of Bangladesh

It is certain that social protection programs contribute a great deal for the poor. Therefore the coverage has gone up over the years. Yet there are significant issues relating to leakage, which has increased over the last five years. At the same time, targeting efficiency has also gone down during the same period. Within the resources allocated, the generosity of the benefit has reduced with increased coverage and leakage. These issues lead to the notion that using current social protection programs as the primary procedure to assist children is unlikely to bring wellbeing to the children.

As mentioned before, the Ministry of Health and Family Welfare and the Ministry of Women and Children's Affairs are not only the two ministries exclusively contributing to child rights. The effort to ensure the delivery of responsibilities to children is wide ranging and about a dozen of other ministries/divisions and agencies are involved for the same purpose. The size of such allocations is substantial. A summary of social safety net programs is given in Table 14. These data sets are prepared by the government on two dimensions namely social protection and social empowerment. Social protection and social empowerment both are generally identifiable cash or kind to certain group of people, which assists poor people to cope with their individual poverty, or as a group with a certain pattern of vulnerability. However, these two groups are difficult to fully define even though these social sectors in general, and poor people in particular, are benefited by such allocations.

**Table 14 Summary of Social Safety Net Programs**

Description	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Cash Transfer (Allowances) Programs and other Activities						
Social Protection	4821.97	5399.46	6042.10	7055.09	6620.51	8989.02
Social Empowerment	7.80	9.80	14.61	14.61	14.61	15.51
Cash Transfer (Special Program)						
Social Empowerment	51.62	60.00	55.52	56.12	59.12	76.15
Food Security Program: Social Protection	5282.31	5877.81	5726.25	7102.57	7027.76	6998.08
Micro-credit Program: Social Empowerment	300.70	495.00	359.50	323.01	390.95	349.50
Miscellaneous Funds: Social Empowerment	211.25	111.92	112.51	114.61	124.24	126.49
Miscellaneous Funds: Social Empowerment	1257.00	1361.00	3639.82	3635.53	3287.23	3850.36
New Fund: Social Protection		1682.08				
Development Sector Program: Social Empowerment						
Running Development Program	1912.62	2315.26	3546.68	3751.39	5226.13	4344.59
New Development Program		15.00	191.00	481.64	286.60	621.65
<b>Total Social Protection (Taka)</b>	<b>11361.28</b>	<b>14320.35</b>	<b>15408.17</b>	<b>17814.69</b>	<b>16935.50</b>	<b>19837.00</b>
Social Protection (% of Budget)	12.07	12.58	11.66	10.89	8.83	8.92
Social Protection (% of GDP)	1.85	2.09	1.97	1.98	1.63	1.67
<b>Total Social Empowerment (Taka)</b>	<b>2483.99</b>	<b>3006.98</b>	<b>4088.82</b>	<b>4741.36</b>	<b>5815.05</b>	<b>5533.89</b>
Social Empowerment (% of Budget)	2.64	2.64	3.09	2.90	3.03	2.49
Social Empowerment (% of GDP)	0.40	44.00	0.52	0.53	0.56	0.47
<b>Total Social Protection and Empowerment</b>	<b>13845.27</b>	<b>17327.33</b>	<b>19496.99</b>	<b>22556.05</b>	<b>22750.55</b>	<b>25371.35</b>
Percentage of Budget	14.71	15.22	14.75	13.79	11.87	11.40
Percentage of GDP	2.25	2.52	2.50	2.51	2.18	2.13

Source: Finance Division, Ministry of Finance, Government of Bangladesh

A closer look at the following table can show the varieties of programs and projects that are in operation in Bangladesh for facilitating the needs of children. It is found that about 1.14% of budget is allocated for social protection relating to children; about 0.21% of the total GDP (Table 15).

**Table 15 Children in Social Protection Budget of Bangladesh**

Programs	Budget (2012-13)	Revised (2012-13)	Budget (2013-14)
Grants for Residents in Government Orphanages and Other Institutions	28.5	27.1	30.88
Capitation Grants for Orphan Students in Non-gov. Orphanages	66	66	71.4
Stipend for Disabled Students	8.8	8.8	9.7
Grants for the Schools for the Disabled	5.81	5.81	5.81
Child Development Center	3	3	3.2
Stipend for Primary Students	949	925	1000
School Feeding Programs & School feeding program in poverty prone area	522.3	456.5	541
Stipend for Dropout Students	45.78	94.01	0
Stipend and Access Increase for Secondary and Higher Secondary Level Students	565	647.5	449.86
Maternal Health Voucher Scheme	75	0	0
National Nutrition services	184	0	0
Fundamental Education for Urban Working Children	22	32	33
Sisimpur Outreach Project	3.76	5.44	1.34
Maternal, Child, Reproductive and Adolescent Health (MCRAH)	135	139	125
Reaching Out of School Children	0	69.58	248.99
Child Sensitive Social Protection	0	13.08	25.98
<b>Total Children Social Protection</b>	<b>2613.95</b>	<b>2492.82</b>	<b>2546.16</b>
<b>Total Social Protection</b>	<b>22750.55</b>	<b>23097.52</b>	<b>25371.35</b>
<b>Total Budget</b>	<b>191738</b>	<b>189326</b>	<b>222491</b>
<b>GDP</b>	<b>1041360</b>	<b>1037987</b>	<b>1188800</b>
<b>Total Social Protection to Total Budget (%)</b>	<b>11.87%</b>	<b>12.20%</b>	<b>11.40%</b>
<b>Total Social Protection to GDP (%)</b>	<b>2.18%</b>	<b>2.23%</b>	<b>2.13%</b>
<b>Total Children Social Protection to Budget (%)</b>	<b>1.36</b>	<b>1.32</b>	<b>1.14</b>
<b>Total Children Social Protection to GDP (%)</b>	<b>0.25</b>	<b>0.24</b>	<b>0.21</b>

Source: Finance Division, Ministry of Finance and Author's Calculation

To further know about each specific children related programme, Table 16 has been generated. This table has 16 parts, each mentions a children related social protection programme. It provides information on contemporary or very recent programme. This split tables also depict rise and fall of programs and creation or discontinuation of programs relating to welfare of children.

Table 16 Major Children Related Programs

<b>Maternity Allowance Program for the Poor Lactating Mothers</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	22.59	33.60	43.20	42.50	42.50	48.88
% Change from Previous Year	0.00	48.74	28.57	-1.62	0.00	15.01
<b>Grants for Residents in Government Orphanages and Other Institutions</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	17.20	23.39	25.72	28.66	28.50	30.88
% Change from Previous Year	0.00	35.99	9.96	11.43	-0.56	8.35
<b>Capitation Grants for Orphan Students in Non-Gov. Orphanages</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	37.80	40.32	42.00	63.00	66.00	71.40
% Change from Previous Year	0.00	6.67	4.17	50.00	4.76	8.18
<b>Stipend for Disabled Students</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	6.00	8.00	8.80	8.80	8.80	9.70
% Change from Previous Year	0.00	33.33	10.00	0.00	0.00	10.23
<b>Grants for the Schools for the Disabled</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	1.80	1.80	5.81	5.81	5.81	5.81
% Change from Previous Year	0.00	0.00	222.78	0.00	0.00	0.00
<b>Child Development Center</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	0.00	5.67	5.41	3.00	3.00	3.20
% Change from Previous Year	-	0.00	-4.59	-44.55	0.00	6.67
<b>Stipend for Primary Students</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value	488.00	487.52	750.00	879.99	949.00	1000.00
% Change from Previous Year	0.00	-0.10	53.84	17.33	7.84	5.37
<b>School Feeding Program &amp; School Feeding Program in Poverty Prone Area</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	4.00	34.26	18.00	32.50	522.30	541.00
% Change from Previous Year	0.00	756.50	-47.46	80.56	1507.08	3.58
<b>Stipend for Dropout Students</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	87.00	92.89	65.00	104.52	45.78	0.00
% Change from Previous Year	0.00	6.77	-30.02	60.80	-56.20	-100.00
<b>Stipend and Access Increase for Secondary and Higher Secondary Level Students</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	331.61	527.70	677.30	634.11	565.00	449.86
% Change from Previous Year	0.00	59.13	28.35	-6.38	-10.90	-20.38
<b>Maternal Health Voucher Scheme</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	51.00	70.00	66.40	90.00	75.00	0.00
% Change from Previous Year	0.00	37.25	-5.14	35.54	-16.67	-100.00
<b>National Nutrition Services</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	128.00	173.00	225.00	181.00	184.00	0.00
% Change from Previous Year	0.00	35.16	30.06	-19.56	1.66	-100.00
<b>Protecting Children at Risk</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	7.68	29.37	15.39	10.25	0.00	0.00
% Change from Previous Year	0.00	282.42	-47.60	-33.40	-100.00	-
<b>Fundamental Education for Urban Working Children</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	46.50	82.84	45.00	23.00	22.00	33.00
% Change from Previous Year	0.00	78.15	-45.68	-48.89	-4.35	50.00
<b>Sisimpur Outreach Project</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	-	-	10.52	12.00	3.76	1.34
% Change from Previous Year	-	-	0.00	14.07	-68.67	-64.36
<b>Maternal, Child, Reproductive and Adolescent Health (MCRAH)</b>						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Nominal Value (Taka in Crore)	-	-	-	118.15	135.00	125.00
% Change from Previous Year	-	-	-	0.00	14.26	-7.41

Source: Finance Division, Ministry of Finance and Author's Calculations

## Section 4 Challenges in Undertaking Child Budgets

Developing, analyzing and implementing a child budget is not a complicated process. However, a few issues mentioned below, based on the experience of undertaking this child budget, remain as challenges.

1. Data is not accessible in an easy way in many cases. This is probably because the necessary information is not published or not gathered in a consistent and usable manner.
2. Since the interest of children can spread over many ministries and agencies, it is tough figuring out which ministry is doing what. It is also difficult to determine the total allocation for children from the existing budget classification system.
3. Some services are easy to recognize as public spending on children, e.g., construction of schools. But in other cases, it is harder to determine exactly how much is spent on children, e.g., construction of rural roads that connect the household of the student and their school. A child budget conducted under the usual guidelines only, processes information on the first type and it is difficult to apportion the latter type of expenditure.
4. A greater role for CSOs and NGOs can be useful in making a child budget part of regular practice. In fact, in many countries, CSOs and NGOs are champions of undertaking child budgets.
5. Dissemination of the child budget is essential. Dissemination should be made in many ways to ensure that the child budget itself is being undertaken correctly as well as laying an advocacy role. Therefore an appropriate dissemination policy also remains an integral part of a successful child budget framework.





6. From a global point of view, there should be consistency between international and national commitments and corresponding definitions. In the absence of such consistency, it may be difficult to compare the two in order to strengthen commitments and to negotiate external financing for children in a resource strapped country like Bangladesh.
7. It is a difficult task to find credible interest by stakeholders in a child budget. Participation of all stakeholders including children, their parents, CSOs and NGOs, needs to be ensured in the budget preparation process. Such participation will better reflect the choice of and greater allocations for children.
8. The macroeconomic state of the economy plays a very important role in formulating a child budget. If and when shocks come, it is usually the social sectors that shoulder the first impact and such adverse impacts are conveniently relegated against the interest of children. Therefore some form of bench marking around the size of and norms for allocation is likely to be useful.
9. Ownership of the government is probably the most important factor for a successful child budget. If a political, bureaucratic and social commitment for prioritizing children is possible, the child budget can be effective to ensure the wellbeing of children.
10. Corruption alone can drain away all the intention in favor of a child budget. Essential monitoring and evaluation and transparency should therefore remain an intertwined objective of child budget.

The national Budget of Bangladesh is a political stance of the economy. A child budget is an embedded part of it. If an efficient child budget is faithfully prepared, the overall budget will express a genuine spirit for people orientation and open up opportunities for children.

## Section 5 Glossary

---

### CHILD RELATED TERMS

#### Child

A child means every human being below the age of eighteen years unless, under the law applicable to the child, majority is attained earlier. (CRC)

#### Child Labor Policy

A National Child Labor Elimination Policy has been adopted by the ministry of Labor and Employment, Government of the People's Republic of Bangladesh in 2010. The main objective of this policy is to make meaningful changes in the lives of the children by withdrawing them from all forms of child labor including the hazardous work and worst forms of child labor.

#### Economic Protection

State Parties recognize the right of the child to be protected from economic and from performing any work that is likely to be hazardous or to interfere with child's education, or to be harmful to the child's health or physical, mental, spiritual, moral or social development. (Article 32: CRC)

#### Right to Freedom

The child shall have the right to freedom of expression; this right shall include freedom to seek, receive and impart information and ideas of all kinds, regardless of frontiers, either orally, in writing or in print, in the form of art, or through any other media of the child's choice.(Article 13: CRC)



## Right to Protection

No child shall be subjected to arbitrary or unlawful interference with his or her privacy, family, home or correspondence, or to unlawful attacks on his or her honour and reputation. The child has the protection of the law against such interference or attacks. (Article 16: CRC)

## Right of Disabled Child

States Parties recognize that a mentally or physically disabled child should enjoy a full and decent life, in conditions which ensure dignity, promote self-reliance and facilitate the child's active participation in the community. State Parties recognize the right of the disabled child to special care and shall encourage and ensure the extension, subject to available resources, to the eligible child and those responsible for his or her care, of assistance for which application is made and which is appropriate to the child's condition and to the circumstances of the parents or others caring for the child. (Article 23: CRC)

## Right to Education

State Parties recognize the right of the child to education and with a view to achieving this right progressively and on the basis of equal opportunity, they shall, in particular:

- (a) Make primary education compulsory and available free to all;
- (b) Encourage the development of different forms of secondary education, including general and vocational education, make them available and accessible to every child, and take appropriate measures such as the introduction of free education and offering financial assistance in case of need; (Article 28: CRC)





## **BUDGET RELATED TERMS**

### **Annual Financial Statement**

Annual Financial Statement is a statement of the estimated receipts and expenditure of the government for a financial year which is well known as Budget. According to the Article 87 of the Constitution of Peoples' Republic of Bangladesh the Annual Financial Statement is prepared by the Finance Division and present to the parliament.

### **Appropriation**

Appropriation means the assignment to meet specified expenditure of funds at the disposal of the assigning authority.

### **Appropriation Act**

An Appropriation Act is an Act of Parliament that authorizes the Ministry of Finance to spend money. The Appropriation Act also 'appropriates' the funds, that allocates money from the Consolidated Fund to individual government ministries/divisions/ departments.

### **Annual Development Program (ADP)**

The Annual Development Programme (ADP) means the annual investment and technical assistance programmes of the government which is prepared by the Planning Commission. It contains the details of the costs of different projects along with cumulative expenditure, projected expenditure, sources of financing etc. including the overall programme of the projects.

### **Actual Expenditure**

Amount spent by an operation unit or project/programme out of the fund allocated against a particular account is called the actual expenditure of that period.

### **Budget Call Circular**

An official notice issued by the Finance Division to line ministries/divisions/other institutions inviting them to prepare and submit budget estimates for the coming fiscal year. This also includes budget forms, instructions and guidelines for preparing budget estimates and calendar of activities leading to final presentation of budget in the parliament.

### **Budget Deficit**

When total expenditure of the government exceeds its total revenue, the balance is negative, is called budget deficit.

### **Budget Estimates**

The budget estimates comprises the estimates of government receipts and expenditure on different ministries/divisions/other institutions. In other words, Budget estimates are the total demand of the whole of government prepared for the next fiscal year and is submitted to the Parliament for approval.

### **Surplus Budget**

When government's revenues exceed its expenditures, it is called surplus budget. The amount of surplus is the difference between receipts and expenditures.

### **Capital Expenditure**

Capital spending means the expenditure or investment, from which benefit or service will be received more than one year. Capital spending is often for infrastructure, such as roads, airports, or buildings. However, capital spending also includes the purchase of equipments, vehicles or technical products that will yield benefits beyond one year.



### Charged Expenditure

According to the Article 88 of the constitution the expenditures shall be charged upon the consolidated fund, such as, the remuneration payable to the president and other expenditure relating to his office, the speaker and deputy speaker, the judges of the supreme court, the comptroller and auditor general, election commissioners, the members of the Public Service Commission, the administrative expenses of, including remuneration payable to officers and servants of Parliament, the Supreme Court, the Comptroller and Auditor-General, the Election Commission, and the Public Service Commission; all debt charges for which the government is liable, including interest, sinking fund charges, the repayment or amortization of capital, and other expenditure in connection with the raising of loans and the service and redemption of debt; any sums required to satisfy a judgment, decree or award against the Republic by any court or tribunal; and any other expenditure charged upon the consolidated Fund by this Constitution or by Act of Parliament.

### Consolidated Fund

Article 84 of the Constitution states that “all revenues received by the government, all loans raised by the government, and all moneys received by it in repayment of any loan, shall form part of one fund to be known as consolidated fund.”

### Consumer Price Index (CPI)

The consumer price index is a composite index of prices of items that are included in most people's monthly purchases. CPI is the commonly used measure of prices. The rate of change in the consumer price index is called inflation.

## Current (Revenue) Expenditure

Current (revenue) expenditure is the operating expenditure of the government which comes back year after year. It includes wages and salaries, the purchases of goods and services, subsidies and transfer, interest payments. It is sometimes called recurrent expenditure.

## Demand for Grant

A separate demand shall ordinarily be made in respect of the grant proposed for each ministry, provided that the finance minister may include in one demand grants proposed for two or more ministries or departments or make a demand in respect of expenditure which can't readily be classified under particular ministries. Each demand shall contain first a statement of the total grant proposed and then a statement of the detailed estimate under each grant divided into items. No demand for grant shall be made except on the recommendation of the president.

## Development Project

A development project is an activity undertaken to acquire, build or improve physical assets or develop human resources. A development project usually has a finite life, a specific resource allocation and specific activity to achieve. In Bangladesh most of the development projects implemented under Annual Development Program.

## Development Project Proposal/Pro-Forma (DPP)

This is a prescribed format, developed by planning commission, to provide detail information on the background, objectives, priority, targets, outputs/outcomes, estimated costs, financing sources etc. of the investment projects which are to be implemented by various ministries/divisions.

## Direct Tax

A tax imposed directly on the income or capital of a person or organization, rather than as part of the price of goods and services. Tax on an individual's income, referred to as income tax, is an example of direct tax.

## Expenditure

According to the Constitution of Bangladesh expenditure is divided into two parts. 1. Charged expenditure, 2. Other expenditure. This includes current and development expenditure on revenue account and current and development expenditure on capital account. The term 'expenditure' as used in Annual Budget statement and related documents usually covers Budget Estimates, Revised Estimates and Actual expenditure. In the budget of Bangladesh, expenditure is also defined as revenue and development expenditure.

## Finance Bill

"Finance Bill" means the Bill ordinarily introduced in each year to give effect to the tax reforms proposals of the government in a package for the next financial year. The finance bill basically a proposal to amend all tax related laws. At any time after the introduction of a Finance Bill, the Speaker may allot a day or days, jointly or severally, for the completion of all or any of the stages involved in the passage of the bill by the house.

## Fiscal Policy

Government policies with respect to taxes, spending, and debt management intended to promote the nations' macroeconomic goals, particularly with respect to employment, gross domestic product, price level stability, and equilibrium in balance of payments. The budget process is a major vehicle for determining and implementing the fiscal policy.

## Gross Domestic Product (GDP)

Gross Domestic Product (GDP) is an aggregate measure of the total value of gross output produced within the economic territory of a country in a specific period. It ignores income that residents earn abroad. GDP is the most widely used macroeconomic aggregate.

## Grants

Grants are voluntary payment made by foreign governments, international organizations and individuals.

## Inflation

Inflation is an ongoing rise in the general level of prices of goods and services in an economy over a period of time. When the general price level rises, each unit of currency buys fewer goods and services.

## Medium Term Budget

Medium Term Budget is a three years approach to budgeting which represents estimation of income and expenditure of the government for budgeted year and projection of next two years. It links the spending plans of government to its policy objectives and expenditure to its performance.

## Medium Term Macroeconomic Framework (MTMF)

A Medium Term Macroeconomic Framework (MTMF) is a framework that combined coherently a medium term (3 to 5 years) macroeconomic indicators of four sectors of the economy. The MTMF usually presents the actual data of previous fiscal year, revised estimate of current fiscal year and projection for the next three to five fiscal years.

## Non-Development Expenditure

Expenditure relating to the on-going/operational costs of the government. It includes pay and allowances of employees, operating expenditure, repair and maintenance, subsidies and current transfer, interest payments etc. Non-Development expenditure is also referred to as current expenditure.

## Public Account of the Republic

Public account consists of those specific-purpose moneys for which government has statutory or other obligation for, but which are not available for appropriation against the general operations of the government. For example, inflows into and disbursement from savings schemes launched by the government from time to time. Government acts as the custodian of this money.

Article 84 (2) of the Constitution says “all public moneys received by or on behalf of the government shall be credited to the Public Account of the Republic.”

## Program

Programs are groupings of government activities in relation to specific objectives.

## Supplementary Budget

If in respect of any financial year it is found (a) that the amount authorized to be expended for a particular service for the current financial is insufficient or that a need has arisen for expenditure upon some new service not included in the annual financial statement for that year; or (b) that any money has been spent on a service during a financial year in excess of the amount granted for that service for that year; then a supplementary budget should be placed before the parliament as per Article 91 of the Constitution of People's Republic of Bangladesh.

## Unexpected Expenditure

A grant for meeting an unexpected demand upon the resources of the Republic when on account of the magnitude or the indefinite character of the services the demand cannot be specified with details ordinarily given in the Annual Financial Statement is known as unexpected expenditure.



# FRAMEWORK FOR A CHILD BUDGET

PART B



***“The issue of child development shall be considered as prioritized one in the national development program. In this perspective, initiatives shall be to specifically include implementation of child rights and issues of children development in all the perspective development plans and to allocate enough funds on this account in the national budget.”***

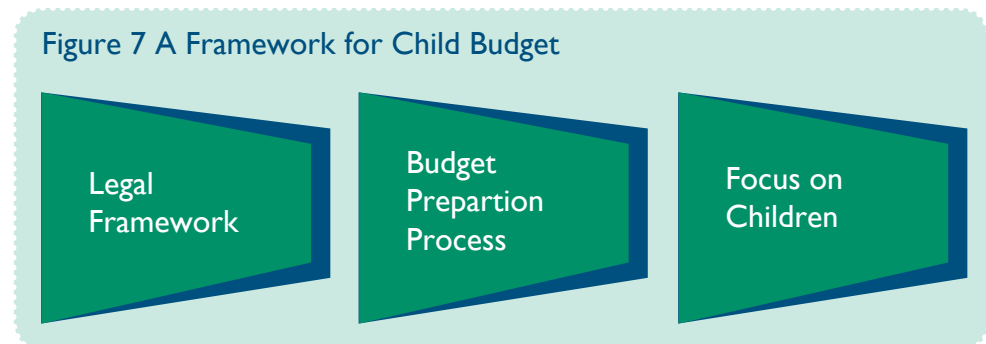
---

**Section 14 of the National Children Policy 2011, Government of the People’s Republic of Bangladesh**

## PART B

# Framework for a Child Budget

It is essential to develop a framework for the child budget so that the national budget is more child friendly and child focused. Traditionally, a child budget framework is considered as a flow of the budget cycle. But this traditional view has some limitations. First, a traditional framework primarily focuses on the amounts of money allocated as required by the legal or other requirements. Second, such framework misses the opportunity to go beyond it and look into deeper issues like budget monitoring, evaluation of the allocations, level of outcomes and need for dissemination to ensure the voice is heard for child rights. Third, a traditional framework does not provide ample scope of dynamism for improvements in the policy environment. A framework on the child budget is proposed below (Figure 7) based on a number of elements in addition to the traditional framework. These elements are dynamic and will remain ever evolving so that new elements and considerations have a place in the framework over time. The framework designed here is based on three elements namely i) the legal framework, ii) the budget preparation process, and iii) the methods of focusing the cause of children.



## Legal Framework

A legal framework on the child budget needs to emanate from the statutory and legal framework of the country. This is further influenced by the directions that emerge from both domestic and global best practices. In Bangladesh, the Constitution itself provides vital directions to let the country be child focused. With this foreground, the governments initiated a number of child supportive activities over time. These include the recent National Children Policy 2011. These national level primary documents categorically require financial resources to be planned and utilized for the benefit of children. At the same time, Bangladesh endorses the global focus on children by ratifying the United Nations (UN) Convention on Rights of Children (CRC). This report considers these three instruments as the foundation block for a child budget framework. The rest of this subsection discusses these legal requirements.

### A. The Constitution of Bangladesh

The constitution of the People's Republic of Bangladesh provides adequate constitutional provisions for rights of the children and the responsibilities of the state. Section 15 of the Constitution describes that:



15. It shall be a fundamental responsibility of the State to attain, through planned economic growth, a constant increase of productive forces and a steady improvement in the material and cultural standard of living of the people, with a view to securing to its citizens –

- (a) the provision of the basic necessities of life, including food, clothing, shelter, education and medical care;
- (b) the right to work, that is the right to guaranteed employment at a reasonable wage having regard to the quantity and quality of work;
- (c) the right to reasonable rest, recreation and leisure; and
- (d) the right to social security, that is to say, to public assistance in cases of undeserved want arising from unemployment, illness or disablement, or suffered by widows or orphans or in old age, or in other such cases.

Under section 17, the constitution puts special emphasis on “free and compulsory education” where it spells out “children” for the first time of mentioning “children” twice in total in the entire constitution as:

17. The State shall adopt effective measures for the purpose of –
- (a) establishing a uniform, mass oriented and universal system of education and extending free and compulsory education to all children to such stage as may be determined by law;

The Constitution further ensures that children are not discriminated and where necessary priority is given as in article 28 section 4:

Nothing in this article shall prevent the State from making special provision in favour of women or children or for the advancement of any backward section of citizens.

## **B. National Children Policy 2011**

The National Children Policy is developed in conformity to the constitution of Bangladesh and reflects the measures necessary to comply with the requirements of UNCRC. The primary objective of this policy is focused to implement the child rights. Towards this, section 14 of the policy outlines as: Financing Implementation of the Child Policy:

The issue of child development shall be considered as prioritized one in the national development program. In this perspective, initiatives shall be to specifically include implementation of child rights and issues of children development in all the perspective development plans and to allocate enough funds on this account in the national budget.

## **C. United Nation’s Convention on the Rights of the Child (UNCRC)**

United Nation’s Convention on the Rights of the Child 1990 is a fundamental building block in favour of developing a child budget framework. Bangladesh ratified the convention which has in its article 4:

States Parties shall undertake all appropriate legislative, administrative, and other measures for the implementation of the rights recognized in the present Convention. With regard to economic, social and cultural rights, States Parties shall undertake such measures to the maximum extent of their available resources and, where needed, within the framework of international co-operation.

Bangladesh has been continuing to focus on children rights and welfare. The country has no reservation in agreeing and developing new standards for better child environment. For example, Bangladesh enacted Children’s Act 2013 which replaces Child Act 1974, ratified ILO Conventions (No. 182, 6, 90, 15, 59, 29, and 105), developed three rounds of National Plan of Action for Children (1991 - 96), (1997 - 2002), and (2005 - 10). There are other requirements which fully or partly focus on children and which are adopted by Bangladesh. Abridged lists of such documents are presented below in Table 17.

Following the above constitutional and other requirements, it is clear that children are recognized as an important section of the society. These further suggest incremental attention to be provided to children through a child budget in the financial planning of Bangladesh. How to undertake a child budget, and its design is further discussed below.

**Table 17 A List of Major Other Legal Documents and Agreements Seeking Provisions for Child**

Domestic	International
<ul style="list-style-type: none"> <li>• National Child Labor Elimination Policy 2011</li> </ul>	<ul style="list-style-type: none"> <li>• UNCEDAW</li> </ul>
<ul style="list-style-type: none"> <li>• National Women Development Policy</li> </ul>	<ul style="list-style-type: none"> <li>• UNCRPD</li> </ul>
<ul style="list-style-type: none"> <li>• National Health Policy</li> </ul>	<ul style="list-style-type: none"> <li>• UNMDG</li> </ul>
<ul style="list-style-type: none"> <li>• National Education Policy 2010</li> </ul>	<ul style="list-style-type: none"> <li>• <i>World Fit for Children</i> endorsement by the United Nations (UN) Special Session on Children</li> </ul>
	<ul style="list-style-type: none"> <li>• Rio+20 Conference</li> </ul>
	<ul style="list-style-type: none"> <li>• SAARC Declaration</li> </ul>

## The Budget Preparation Process in Bangladesh

A national budget is a statement of a Government's estimated receipts and expenditure for a particular period, normally a year. The budget brings all the Government's tax and spending plans together. In other words, the budget is typically considered as a political and policy statement of a Government to achieve set objectives. However, preparing national budget is a lengthy and detailed process, and therefore, understanding process is crucial first step to develop a child budget framework. This is because, such framework must be consistent to the overall budget preparation process of the government. This section therefore briefly discusses the overall national budget preparation process.

### Constitutional and Legislative Aspects of Government Budgeting in Bangladesh

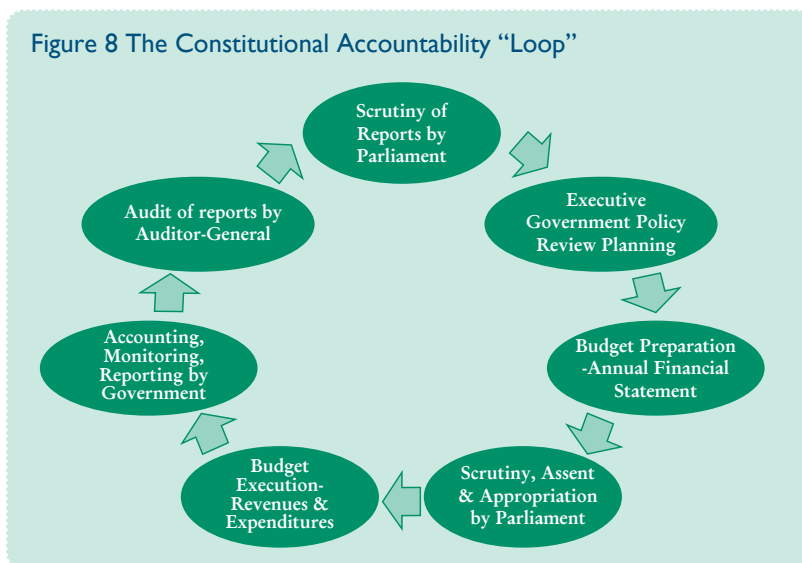
The basic constitutional and legislative aspects of the budget are laid down in the Constitution of the People's Republic of Bangladesh, the Public Moneys and Budget Management (PMBM) Act of 2009, and the Rules of Procedure of Bangladesh Parliament. As per Article 87 of the Constitution, a statement of the estimated receipts and expenditure of the Government in respect of each financial year shall have to be laid before the Parliament. This statement is called the *Annual Financial Statement (AFS)* or commonly known as the Budget. The taxation proposals are approved by the parliament in the form of the *Finance Act* and the proposals for expenditures are approved under specific grants in the form of the *Appropriation Act*. In conformity with the constitutional provision, the AFS shows separately the sums "charged" on the Consolidated Fund and "other expenditures". The parliament can discuss on the estimates of charged expenditures like the remuneration payable to constitutional posts but they are not subject to vote. Other expenditures of ministries and agencies require to be submitted as demand for grants and are subject to vote.

According to the provisions made in the constitution (Article 83), the Government cannot impose any tax or raise the rates of any existing tax without approval of the parliament. All receipts of the Government on account of taxes, income from assets, borrowing, repayments of loan, etc. are credited to the Consolidated Fund. No money can be withdrawn from the Consolidated Fund except on the basis of the expenditure approved by the parliament [Article 84(1)]. The constitution specifies that, all other money received by any Government official and not credited to the Consolidated Fund has to be credited to the Public Accounts of the Republic (PAR). The Government holds these receipts in a trusteeship. The Government can borrow from the PAR, but it does not have any automatic claim on the money deposited in the Public Accounts of the Republic [Article 84(2)].

However, the Constitution establishes an important governance framework for the Government's management of the public finances through key checks and balances (a kind of **accountability and transparency 'loop'**) essential to fiscal discipline, transparency and accountability. The accountability cycle or loop provided for in the Constitution and the PMBM Act of 2009 can be depicted diagrammatically (Figure 8). It shows the checks and balances provided to

safeguard Public Moneys and to oversee the Executive Government's performance in using those moneys for high priority public policy purposes. Amongst other governance issues such as the appointment and role of the President, Prime Minister and ministers, the Constitution provides for:

- the Budget plan to be laid before Parliament for consideration;
- the appropriation by Parliament of the Consolidated Fund for the grants represented in the Budget;
- Budget execution and reporting by the Executive Government – embracing stewardship (management of resources entrusted to the ministry to ensure it serves the objectives intended economically, efficiently and effectively) and performance as well as transparency and accountability;
- Independent audit of the public expenditure by the Auditor-General and the forwarding of his/her reports to the President and the Parliament (accountability, transparency and performance);
- Scrutiny by Parliament (the Standing Public Accounts Committee [PAC] and other committees) of financial reports of the Executive Government and audit reports of the Auditor-General; and
- Recommendations to Executive Government by the PAC.

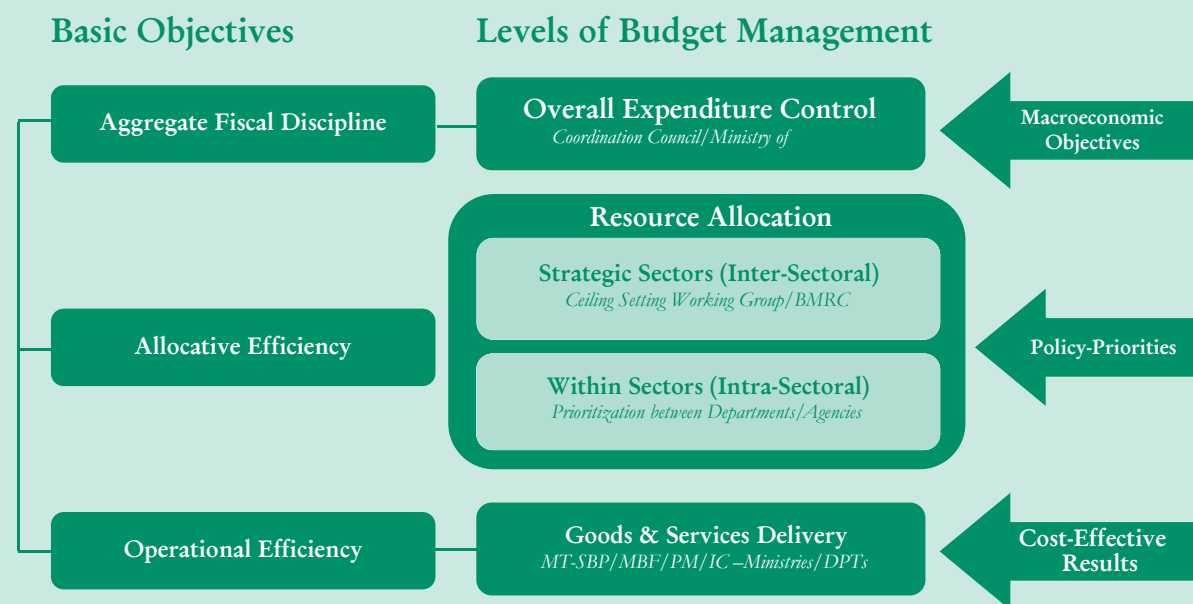


Given that the current budgeting structure has some issues, a new budget making process called Medium-Term Budget Framework (MTBF) has been introduced since fiscal year (FY) 2006 to overcome the conventional, input-based and line item budgetary process. The main objective of this multi-year budgeting approach is to establish stronger linkages between the Government policies and strategies with resources and between resources with performance - efficient and effective service delivery to citizens on the ground. The Ministry Budget Frameworks (MBFs) in the MTBF document incorporate strategic objectives & priorities, activities, recent achievements, key performance and output indicators and their targets that line ministries are expected to deliver from the resources allocated to them. This process, not only help line ministries to identify the continuing costs of programs and projects and services approved for funding in the budget over the medium term, but also provides a reliable framework for assessing 'fiscal space' consistent with its fiscal policy and strategy.

The MTBF framework also has an objective of providing incentive for evaluation & review of existing programs to ensure those under-performing are modified to reflect strategic priorities, or terminated to make 'space' for higher priority programs/services. The MTBF extends the period of Budget focus from an annual one to one with a medium term perspective of three years. However, public policy demands on the budget typically exceed the resources available and rigorous planning and prioritization with a medium-term perspective are essential if public policy objectives are to be achieved efficiently and effectively. The Government's Budget impacts 3 key levels efficiency as mentioned in the figure below.

Public policy demands on the Budget typically exceed the resources available – resource scarcity is the norm – and rigorous planning and prioritization with a medium-term perspective are essential if public policy objectives are to be achieved efficiently and effectively. However, the Government's Budget impacts 3 key levels (Figure 9). In the arena of public finance, Government is expected to deliver good results and their performance is judged on:

Figure 9 Basic Objectives of PEM & Budget



Source: Adapted from OECD, 2001. *Managing Public Expenditure*, p. 20

- Whether Government lives within its available means so that it does not impose an unreasonable debt burden on the existing and future generation through unsustainable borrowing; and
- As Government's economic activities affect the overall state of the economy, whether its economic management lead to economic growth on a sustainable basis over its term of office. This is known as **aggregate fiscal discipline**.

In fact, the need for a firm fiscal constraint objectively determined on the basis of macro-economic analysis which is fiscally sustainable over the medium to longer term:

- in Bangladesh, of course, fiscal constraint is addressed through aggregate expenditure ceilings for the country as a whole, and within it, ceilings for each Ministry, Division or Other Institution. These ceilings are, in turn, allocated amongst subordinate units by the BMC after the issuance of Budget Call Circular 1 (BC1) offered each fiscal year..
- the ceilings are firmed up in Budget Call Circular 2 (BC2) offered each fiscal year after tri-partite meetings among each Ministry/Division/Other Institution, by the Finance Division and the Planning Commission.

Government is also expected to channel and use the resources available towards activities/projects that produce the desired outcomes. For most developing countries, the desired outcomes will be balanced economic growth; that is economic growth that supports social equity and poverty reduction. With very few exceptions, national Government does not have enough resources to do what it needs and wants, decisions in the allocation of resources require hard choices and trade-offs between alternatives, with different consequences: should more money being spent on education and health, or on defense, or on infrastructure, or industry; what combination of choices are optimal, from both economic, social and political perspectives. The objective of these efforts is to gain **allocative efficiency**.

Government must also ensure that the resources so allocated will be used productively, providing goods and services needed by the nation and/or its citizens, and to achieve the impacts intended; for example, reducing the incidences of infant deaths, of deaths from HIV, heart diseases; or improving the skills of its labour force in ICT,

telecommunications, and science. As fiscal resources are limited as discussed above, the goods and services delivered to citizens to achieve benefits on the grounds must be delivered/achieved at the least costs possible. This objective of effort is to ensure *operational efficiency*.

### Budget Planning and Preparation Process

The planning and budgeting process tends to be an on-going or never-ending one, especially for the Finance Division (FD), Planning Commission (PC) and Line Ministries (LMs) in the context of a five year planning horizon and a three year medium term budget. In terms of the annual budget cycle, the process begins with the budget strategy paper, for consideration by the Co-ordination Council (chaired by the Finance Minister). The strategy paper is prepared consistent with the Perspective Plan and Sixth Five Year Plan, and in consultation with relevant central agencies including the Planning Commission. This strategy paper takes into account the Medium Term Macro-Economic Framework (MTMF) and the Medium Term Budgetary Framework (MTBF). However, there are basically three phases in preparing MTBF: (i) Strategic Phase; (ii) Budget Estimating Phase; and (iii) Approval Phase presented in Table 18.



Table 18 MTBF Framework in Bangladesh

Phase	Process	Institutional Framework
<b>Strategic</b>		
	<i>MTMF (Updated Twice a Year)</i>	Coordination Council
	<i>Preliminary Indicative Resource Ceiling (BC-1)</i>	BMRC
	<i>Draft Ministry Budget Framework (MBF)</i>	BMC+BWGH in LMs
	<i>Scrutiny by FD and FC</i>	FD+PC
	<i>Tripartite Meeting</i>	FD+PC+LM
<b>Preparation</b>		
	<i>Final Resource Ceiling (BC-2)</i>	BMRC
	<i>Accommodating FD and PC observations on MBF with resource ceiling</i>	LMs
	<i>Submission to FD and PC</i>	LMs
<b>Approval</b>		
	<i>Submission to Cabinet and Parliament</i>	FD

Building blocks of the MTBF are that a MTMF that provides realistic estimates of the aggregate resources that will be available to the budget over the next budget year (and the out years). The framework is also used to investigate the impact of alternative macroeconomic and fiscal scenarios on revenue and expenditures.

The MTMF is updated twice a year, but discussion on the macro-economic framework can take place more than twice a year depending on the economic situation of the country, and upon approval of the Minister for Finance. This discussion is held in the Coordination Council (CC) meeting. The Budget Monitoring and Resource Committee (BMRC) chaired by the Finance Minister determines an aggregate budget expenditure ceiling and revenue target to guide Budget preparation as well as preliminary ministry indicative expenditure ceilings and revenue targets which ministries must, as appropriate, sub-allocate to their respective institutions.

In the BMRC, the discussions focus on key strategies, priorities, and choices that should inform the allocation of budgetary resources (inter-sectoral), budget pressures, overall revenue collection/administration and so on. For example, the implications of poverty reduction policies (e.g., social protection and empowerment, subsidy and so on) on budget priorities and the identification of priority sectors (e.g., Education, Health, Infrastructure, Power, Agriculture, Communication, Local Government and so on) for increased public spending.

Having discussed all relevant issues, Preliminary Indicative Resource Ceilings are given to all LMs along with BC1. BC1 – usually issued in early November - requires ministries to allocate resource ceilings to their respective institutions. More specifically, the purpose of the Preliminary Indicative Resource Ceiling is to provide the resource constraints within which LMs can prioritize their spending proposals in relation to the strategic objectives and can set their output targets, and made allocations to programs and projects (intra-sectoral).

While doing that, the LMs also update their MBFs, focusing on medium-term strategic objectives to be achieved in the medium term, key performance indicators (KPIs), and output targets to be attained by the agencies/departments functioning under the individual ministries within the available resources. Indeed, MBFs should demonstrate consistency with the strategic goals, policies and priorities that have been highlighted in the long and medium-term plans (Perspective and 6th Five Year), and/or ministry relevant sectoral policies [e.g., Education and Health Policies as well as Medium-Term Strategy and Business Plan (MT-SBP)].

There are stipulated time limits for submission of the MBF to the Finance Division (FD) and the Planning Commission (PC). Upon receipt of the submissions, the FD and PC scrutinize the MBF and draw conclusion on the quality of submission and discuss and pinpoint issues upon which consensus among all has to be reached. This process is followed by tripartite meetings between Finance Division, Planning Commission and the Ministry/Division/Other Institution concerned, and an agreed budget framework (ABF) is prepared.

At the conclusion of all the tripartite meetings, the FD issues BC2 in late March or early April, and provides 'final' Indicative Expenditure Ceilings and Revenue Targets for the Budget year and 2 out-years based on the (updated) MTMF. This process commences the preparation phase of the budget. This is to provide the firm and final resource constraint against which the detailed budget proposals of LMs are to be developed. Indicative Resource Ceilings are to be made within an updated MTMF and also take into account performance of the LMs. Based on BC-2 LMs submit their detailed budget to the FD and PC again, and the FD - in close collaboration with the PC - coordinates and consolidates all submissions and places the national budget before the Cabinet and the Parliament.

BC2 also requests Ministry Budget Management Committees (BMC) to advise their institutions of their ceilings/targets, prepare their MTBFs, and to submit them to Finance Division and the Planning Commission. The AFS, based on Budget Estimates submitted by Line Ministries, is compiled by Finance Division for Cabinet approval and tabled in Parliament (early June) by the Finance Minister. When the Budget Estimates have been assented to by Parliament, the Finance Minister introduces a Bill to appropriate the Consolidated Fund for the Budget 'grants'. Parliament normally enacts the Bill in end of June, that is, prior to the commencement of the new financial year.

However, if Parliament fails to pass the Bill in time for the new financial year, the Constitution provides for the President, upon advice of the Prime Minister, to authorize the withdrawal from the Consolidated Fund of amounts necessary to meet Budget grants for a period not exceeding 60 days, pending passage of the Bill.

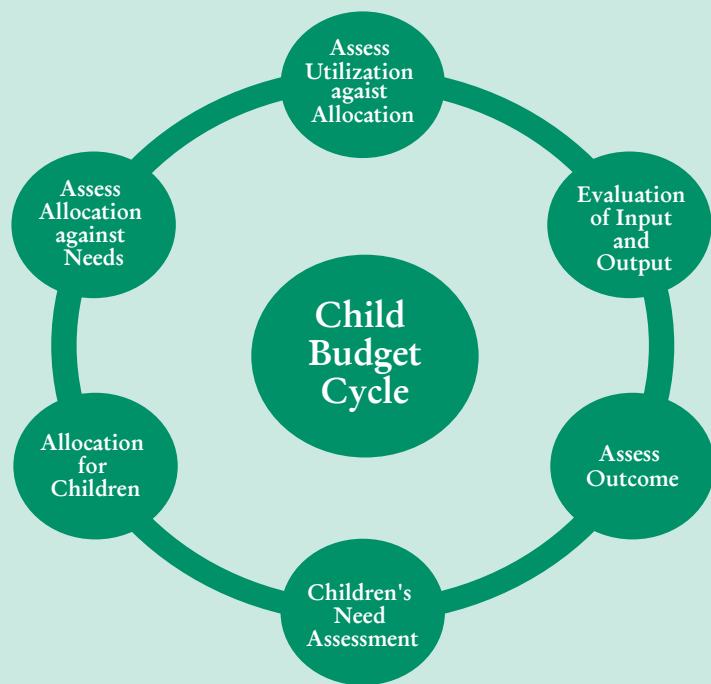
On passage of the Appropriation Bill, Finance Division advises ministries that they may enter into commitments and make payments in accordance with their Budget grants.

## Focusing Children in Budget

The national budget preparation system gives equal emphasis for all sectors of the economy as a whole. This includes the issues of children as well. But it is constitutionally mandated that children deserve special provision. This brings the opportunity to do more for the children in the budgetary process. This opportunity is amplified with the encouragement from the MTBF. As previously discussed, MTBF promotes fine tuning resource demand and results from the application of allocated resources. Therefore, to strengthen focus for children in the national budget, interest of children has to be placed systematically. To do so, systematic steps can be followed. This section ventures to develop such steps so that child budget is comprehensive and friendly to child. Figure 10 introduces these steps.

Based on the budget preparation process mentioned above, the design of a framework for child friendly budget may focus four areas. First, National Perspective Plan and Sixth Five-Year Plan have to be consulted to understand the overall socio economic goal of the nation and the broad guidelines to reach those.

Figure 10 Phases in Designing Child Focused Budget



Secondly, the National Children Action Plan needs to be consulted to identify the decision by the government on what and how they are planning to take actions to support opportunities for children. Third, the national budgeting system has to be followed to convert the overall goals into yearly perspective and over the visible horizon of time like three years using MTBF. Fourthly, given Public Expenditure Management system, the budget has to be developed so that aggregate fiscal discipline, allocative efficiency and operational efficiency are achieved in the child specific expenditure. A recent children's opinion poll, where children's views and expectations from the political aspirants and leaders in Bangladesh have been highlighted in Box 7.

## Box 7 Children's Opinion Poll: Children's Views and Expectations from Political Aspirants and Leaders in Bangladesh

### Children's Overall Expectations from the political aspirants/leaders

- A separate ministry for children; not a combined one with Ministry of Women and Children Affairs
- A separate management committee for children at the national level that will solely work for children and their rights
- Child rights being supervised and enhanced by the government
- Banning of children's participation in political activities
- Availability of inclusive services for children with disabilities in every form of service delivery
- Ensure children's rights to quality education
- Academic syllabus and national board curriculum should include a special lesson on child rights and protection
- All academic institutions should be free from politics
- Teachers of primary and secondary level need to be properly trained and private coaching classes by teachers should be banned
- Special care and services for children from disaster prone areas
- All entertainment parks and playgrounds should have free access for children
- Rehabilitation programme for children living on the streets and orphans
- Each zilla (district) and upazilla (sub-district) must have enough child friendly spots for entertainment
- Every school should have compulsory library and laboratory facilities
- Every school should have a compulsory counselor for sharing children's personal problems
- All children of the country should have a drug-free society and have a secure and flawless growth
- Foreign TV channels and programmes which have a negative impact on children should be banned and replaced by cartoons like Meena or other productions
- Children from rehabilitation camps and children of sex workers should have the right to birth registration
- Child trafficking should be stopped with punishment for the criminals
- Increase access to the internet for children and facilitate its use for different infrastructural development in rural areas
- Every school/academic institution should have a suggestion/complaint box on the premises maintained by the children where they are allowed to write their problems and any solutions
- Special healthcare facilities for children, free medicine, and treatment should be ensured for children
- More involvement of local leaders are needed in the establishment and protection of child rights

### Children's Opinions on their Roles as Future Political Aspirants

#### Education

- Set up schools as without education no one can progress
- Encourage teachers to develop friendly attitude towards students
- Motivate teachers to provide quality education
- Provide free computers in schools
- Provide stipend for poor children
- Establish educational institutes
- Supply free books for children
- Reduce discrimination between boys and girls and create an equal chance of receiving education
- Develop an adult education programme

#### Health

- Ensure safe water in schools and playing kits for students
- Ensure proper healthcare
- Ensure food for all children
- Ensure immunization and build awareness on immunization
- Provide free healthcare facilities for children.
- Encourage people to use safe water and sanitation

#### Women and Children

- Ensure rights of women and children-maternal and child health and other social and cultural rights
- Ensure that women and children get enough support during disasters
- Make mothers aware about physical and psychological need of young children
- Work to reduce fertility

#### Work

- Eliminate child labour
- Formulate laws to ensure worker rights in the workplace/ industries

#### Recreation

- Build children's park (with no entrance fee)
- Provide recreational instruments in schools

#### Political Culture

- Ensure that political aspirants do not use children in political rallies and other activities
- Promote discussion on children's issues
- Solve political problems through discussion (No violence)
- Exert no influence in distributing government benefits
- Do not lobby for employment of less qualified people

#### Infrastructural Development

- Improve communication system
- Develop footpath along the roads
- Ensure shelter for all the children (including shelter for orphans)

#### Corporal Punishment

- Discourage corporal punishment and mental harassment in schools and home Motivate teachers and parents and inform them about the bad effects of corporal punishment

#### Discourage Discrimination

- Discourage discrimination at family and society (inter and intra generational) on the basis of economic class, religion and gender

Source: Ministry of Information, Government of Bangladesh, 2013



## Step One: Children's Need Assessment

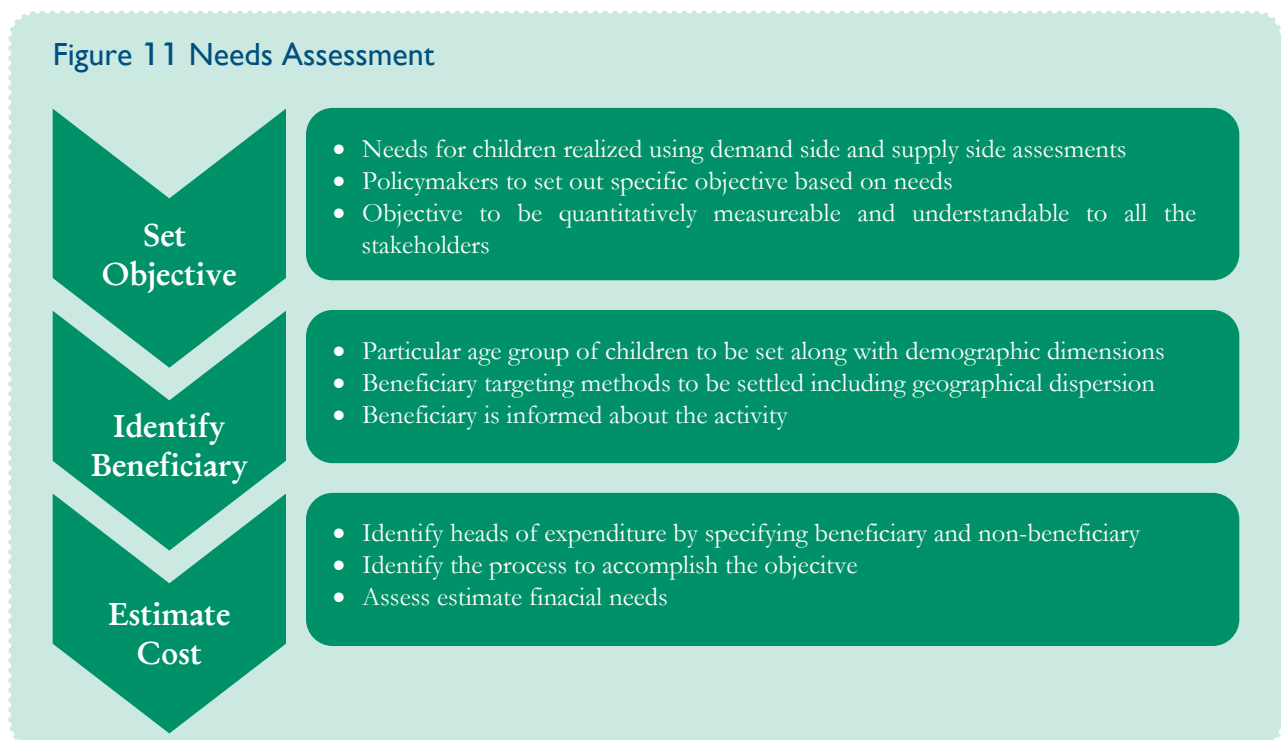
The very first thing in designing a budget is figuring out the needs of children. Understanding the need is multidimensional. To capture such needs of the children both the demand side and supply side of the need requires to be consulted. This will include assessing the legal frameworks, various public sector plans, global initiatives like Millennium Development Goals (MDGs), movements of the civil society and such avenues.

Understanding the demand side, meaning the children themselves, for need assessment is crucial. Children are traditionally considered unable to express their good and are immature to give opinion.

Therefore, seldom they are consulted. This makes the children voiceless to express their own view on what they need. In fact this traditional view of overlooking children consultation is incorrect and is an irresponsible comprehension about them. Article 13, 14, 15, 16 and 17 of the Constitution of Bangladesh provides ample scope for children to express and associate in the decision making process. If appropriately discussed, children can expose high expectations and considerations on their demand and issues. As an example, a recent opinion poll on children by the United Nations Children's Fund (UNICEF) is presented below. All these views contain potentials and can be addressed through policy and fiscal means. This is to mention that each of these opinions can be converted to actionable objectives by the policy makers. These objectives can be attributed with quantitatively measureable outputs so that it is understandable inclusively to all the stakeholders.

Simultaneously, beneficiaries need to be identified. This will include identifying the age group of children to be addressed. There can be many ways of targeting these groups based on objective. For example, the entire group of children can be target through universal targeting or demographic aspects can be used to capture a specific portion of the group of children. Finally, the need assessment should categorically determine heads of expenditure. With these information, financial cost as input can be assessed for the set objective. Planners to also visualize the possible source of financing so that the projected resources can be availed. At this stage, the process to operationalize the action can also be planned as this has financial implications.

This step one process is schematically presented below (Figure 11):



This is to note that need assessment should correspond to the MTBF. This is important since without coordination of resources over given period of time, needs may not be addressed. For instance, each ministry is now preparing “Ministry Budget Framework (MBF)”. The current MBF of the Ministry of Women and Child Affairs is presented in Appendix A. MBF, indeed, is the tool through which activities, programs and projects taken into account the needs and resources assessed, having consistent with the long and medium-term policies and strategies (Perspective and Sixth Five-Year Plans) as well as ministry specific plans/strategies (e.g., Health Policy and National Children Policy) are implemented to achieve results on the ground.

### Step Two: Allocation for Children

Even though there are multiple ministries engaged in various aspects of children welfare, each ministry is mandated with certain responsibilities. Based on the portfolio (Allocation of Business as per Rules of Business of the Government), particular ministry or agency will develop and identify possible sources of financing. This will include consultation with Finance Division, Planning Commission and development partners. At this phase the relevant ministry will follow BC1 and BC2 procedures while formulating their budget. The ministry also needs to continually follow up the resource need with all the stakeholders. This will include following up the Finance Division and the Economic Relations Division (ERD) of the Ministry of Finance and the development partners.

### Step Three: Assess Allocation against Need

Phase One and Phase Two together sets forward an instrumental challenge. This relates to government planning process and needs of children. In general, MTBF considers all the sectors uniformly but the total need of the children may require a resource demand differently, may be higher, than the macroeconomic plan. This is likely to emerge as all the needs of the children are added together given the limited scope of postponing such need with the given space of time available for children.

Let us take an example by the two panels of Tables 19 and 20 below. Panel A provides projection of children population till 2020. For these nearly 58 million children, multidimensional needs are there. This includes nutrition, immunization, education, shelter and so forth given the continuation of poverty for a certain significant section of the society for the same period of time.

**Table 19 Panel A Children Population Projection (Million)**

Age Group	2010			2015			2020		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
0-4	7.27	6.82	14.09	7.33	6.86	14.19	7.65	7.18	14.83
5-9	8.01	7.50	15.51	7.12	6.66	13.78	7.07	6.61	13.68
10-14	8.67	7.97	16.64	7.97	7.44	15.41	7.16	6.69	13.85
15-19	9.08	8.18	17.26	8.45	7.76	16.41	7.98	7.43	15.41
Total	33.03	30.47	63.50	30.87	28.72	59.79	29.86	27.91	57.77

Source: Perspective Plan of Bangladesh, Ministry of Planning, Government of Bangladesh

**Table 20 Panel B Public Investment Allocation in the Sixth Plan (Crore Taka)**

Ministry/Division	FY2011	FY2012	FY2013	FY2014	FY2015
Ministry of Primary and Mass Education	3207.3	4034.5	4912.7	6202.7	7600.8
Ministry of Education	1685.7	2330.3	2763.4	3489.0	4275.5
Ministry of Health and Family Welfare	3472.9	4498.8	5404.0	6823.0	8360.9
Ministry of Social Welfare	234.7	250.1	289.8	348.1	401.8
Ministry of Women and Children Affairs	209.5	246.6	285.7	343.3	396.3
Disaster Management and Relief Division	1309.9	1780.2	2041.5	2427.4	2772.4
Food Division	320.3	363.1	350.6	421.1	486.0
Total of Seven Ministries	10440.3	13503.6	16047.7	20054.6	24293.7
Total Public Investment	39615.0	50641.0	59620.1	73083.4	86948.1
Ratio of Seven Ministries by Total Investments	26.4	26.7	26.9	27.4	27.9

Source: Sixth Five Year Plan Projections, Government of Bangladesh

Panel B projects allocation for the ongoing sixth five year plan. Each ministry is allocated with a given amount of resources. It is shown that about 27.9% of the total public investment will be available to the seven ministries which have roles to reach the needs of children in 2015. But it's important to ensure that assessed needs and provisions of resources do match.

This leads to the challenge. Any adverse deviation will lead to failing children. The role of the need processing ministries is vital in this scenario. These ministries need to strive for appropriate allocation given the resources available in the economy. These ministries however have a fundamental point of argument emanating out article 20 (4) of the constitution where special provision in favor of children is mandated.

#### Step Four: Assess Utilization against Allocation

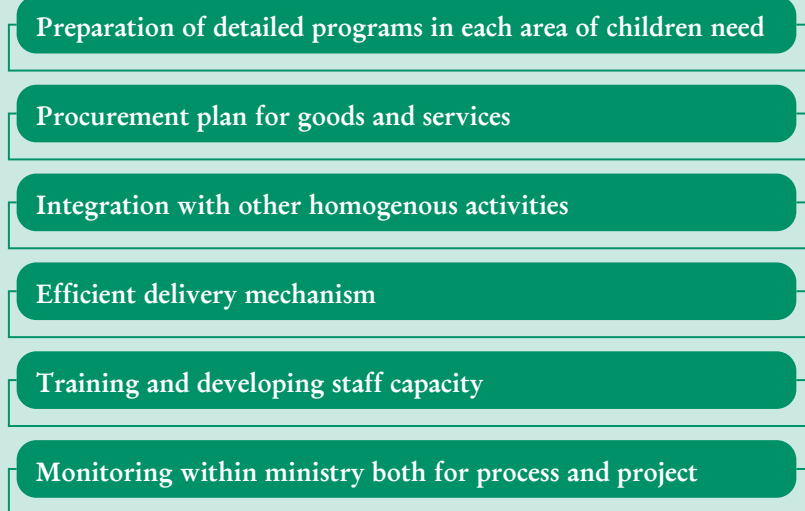
Budget implementing ministries have a pivotal role is ensuring that the approved allocations are fully utilized. Ministries are rewarded for their utilization efficiency. Operationalizing allocated resources is equally challenging. This needs deep interest and administrative capacity of the line ministry. If resources allocated are not utilized, in other words, capacity to implement programs and projects are poor, that particular Ministry/Division will not receive adequate ceiling. Such failure of the poor performing Ministries/Divisions involved in executing child related programs/projects is a major detriment in the development of children from the budget perspective.

Responsible ministry is to ensure appropriate preparation and approval of necessary child related programs. As an example, in the case of development projects, Technical Project Proposal (TPP) and Draft Project Proposal (DPP) of the project is regular tool. A weakly developed project plan causes immense difficulty in operationalizing the project as scope for modification is limited and the modification is exceptionally time consuming. Procurement of goods and services methods need to thoroughly designed. Special attention is required to adopt appropriate delivery mechanism of the benefits. Efficiency of the implementing staff is also a major aspect in this regard. Regular monitoring of the activities is crucial for matching allocation and utilization. This is jotted down in the Figure 12.

## Step Five: Monitoring and Evaluation of Input and Output

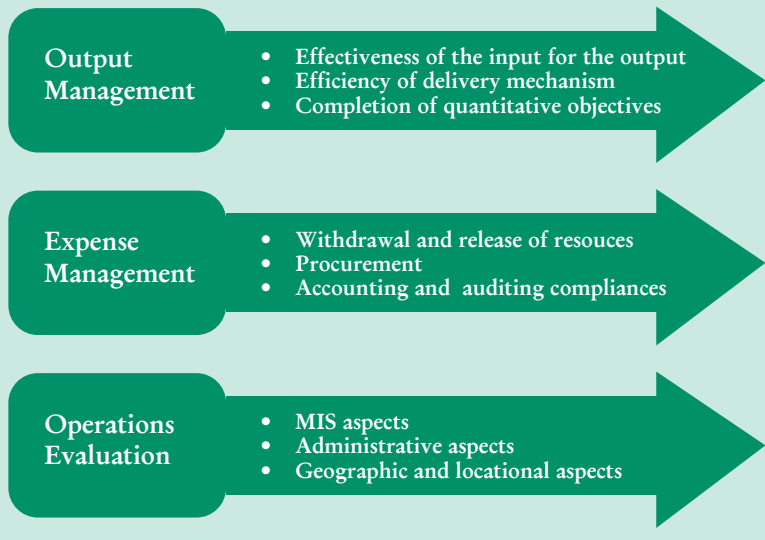
This is to mention that monitoring is a routine internal activity. It is used to collect data/information on a program's activities, outputs, and outcomes to track its performance. Monitoring takes place throughout program and project implementation period. This will help decision makers to assess extent to which objectives are being achieved and what changes can be made to reach the program objectives. As per the PMBM Act 2009, Section 15 (4), it is now obligatory for all the Ministries/Divisions and Other Institutions to prepare and submit quarterly Budget Implementation Plan (BIP) by following the instructions given in this circular and monitor budget implementation progress by holding BMC meetings on a quarterly basis. This will serve the purpose of financial monitoring. In addition, few other approaches can also be taken like social audit, monitoring survey and specifically attributed child budget monitoring unit. However these processes are neither mutually exclusive nor comprehensive.

**Figure 12 Ensuring Utilization of Resources Allocated**



Budget process cannot be successful without evaluation of the tasks including all the aforementioned phases. Evaluation can be done from within the ministry and from outside the ministry. Possible agents from outside the ministry include all stakeholders including third parties. Evaluation needs designing with respect to frequency, coverage, depth of information, utility and costs. In fact, allocations for evaluation to be made at the same time when allocation for reaching the objectives are made. Evaluation is the periodic assessment of the performance of the program or project. It can be carried out internally or externally and it emphasizes on results monitoring (outcome and impact) other than implementation monitoring (inputs, activities and outputs). A useful child budget framework may require developing an evaluation system. Such

**Figure 13 Evaluation of Child Budget**

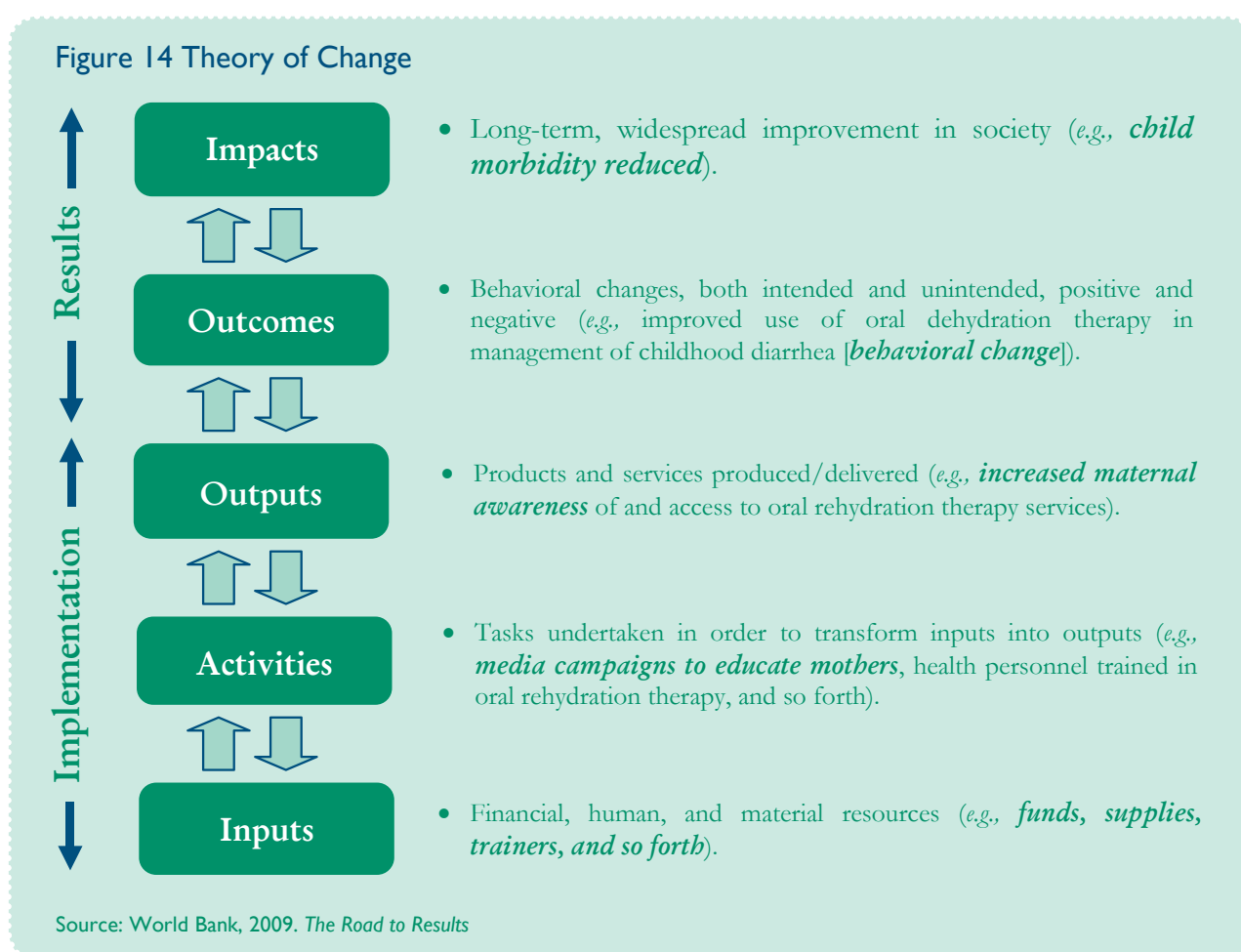


system can consider baseline and benchmarking of programs, process evaluation and impact assessment. Evaluation of child budget can be based on the Figure 13 shown above.

## Step Six: Assess Outcome

The entire budgetary activities will be futile unless outcomes are reached. Outcomes are the value additions in the life of the beneficiaries. Reaching outcomes is the major facilitator for continuity and further activities towards comprehensive need of the children where there are varying priorities.

Measuring outcome is a difficult process. This includes both strategic and management level indicators. These indicators should be simple and focused on one or two major dimensions. Indeed it is the medium-term results for specific beneficiaries that are the consequence of achieving specific outputs. Outcomes should relate clearly to an institution's strategic goals and objectives set out in its plans. Utilizing effective input parameters delivers efficient output and well performing outputs lead to cost effective outcomes. A careful design of outcome matrix needs to be set with each of the objectives of the child budget and performance should be measured by setting Key Performance Indicators (KPIs). As for an example, a logical framework of outcome is presented in Figure 14 below:



The future of child budget and its successive attention by the stakeholders will ultimately depend upon outcome. In other words, outcomes can be seen as the pressure points to monitor results and motivate policy makers' decisions. Therefore a set of indices (KPIs and or outcome indicators) to measure outcome needs to be developed. This is a difficult aspect to logically develop and yet extremely essential. In Bangladesh, because of fragmentation and duplication, many departments and units may be involved in delivering the same output; and worse still, one department may be involved on two or more outputs. But identifying intermediate and final outcomes and assessment of challenges can be useful.

# GUIDELINES FOR ANALYZING CHILD BUDGET IN BANGLADESH

PART C



***“United Nations Convention on the Rights of the Child (UNCRC) is a fundamental building block in favour of developing a child budget framework. ...States Parties shall undertake all appropriate legislative, administrative, and other measures for the implementation of the rights recognized in the present Convention. With regard to economic, social and cultural rights, States Parties shall undertake such measures to the maximum extent of their available resources and, where needed, within the framework of international co-operation.”***

---

**Article 4 of the United Nations Convention on the Rights of the Child (UNCRC), 1990**

## PART C

# Guidelines for Analyzing Child Budget in Bangladesh

Analyzing the current state of budgetary allocations for children in any given time is a simple procedure. It depends on information on the objectives of the related ministries, availability of relevant data, and systematic analysis of those data. For ease of analyzing child budget, six steps are described to be followed. These are as follows:

### Step I: Selection of Ministry

There are 59 Ministries/Divisions/Other Institutions in the administration of the Government of Bangladesh. All these ministries are mandated with specific objectives and activities. Therefore, not all ministries are engaged directly with operations for children. It is easy to identify a few ministries related to child operations, but there are some ministries that are not focused for children but works for the children as well. To identify these ministries a general indication is presented below (Table 21) based on the rights of children as given in the Constitution of Bangladesh.

**Table 21 Ministries Usually Involved with Activities Relating to Children**

Constitutional Rights	Concerned and/or Affiliated Ministry
Right to Basic Necessities	Ministry of Food and Disaster Management Ministry of Women and Children Affairs Ministry of Housing and Public Works Ministry of Primary and Mass Education Ministry of Education Ministry of Health and Family Welfare Ministry of Religious Affairs
Right to Work	Ministry of Labor and Employment
Right to Recreation	Ministry of Youth and Sports Ministry of Local Government and Rural Development
Right to Social Security	Ministry of Social Welfare Ministry of Home Affairs Ministry of Land

It is important to note that not all the ministries mentioned above do perform for child at all times. Sometimes, some specific programs for children are operated by some ministries uncommon for the purpose or independent commissions. Therefore, a careful assessment of which ministries are doing which work for children is required at the interval of each fiscal year.



## Step 2: Collection of Detailed Data

The current classification system used by the Government in budget formulation is a compact coding structure. This has been used for over a decade and is effectively fixed within the Integrated Budgeting and Accounting System (iBAS) - the software which is used by the Finance Division and line ministries during budget preparation. The following Table 22, based on four segments, provides a snapshot of the existing budget classification system:

Table 22 Data Classification Coding Structure

Segment	Segment	Segment	Segment
Legal Code	Ministry/ Department	Function	Economic
Legal	Division/ Department	Operating Unit	Economic Broad
X (1)	XX (2)	XX (2)	XX (2)
↑	↑	↑	↑
Legal	Department	Project	Economic Detail
X (1)	XXXX (4)	XXXX (4)	XXXX (4)

Source: Classification Chart, Finance Division, Ministry of Finance, Government of Bangladesh

This structure accommodates four distinct “levels” encompassing **a legal segment, an administrative segment, an operations segment and an economic segment**. In terms of hierarchical structure, these coding segments are:

- Legal - a one (1) digit code
- Organization - a four (4) digit code
- Operation - a four (4) digit code
- Economic - a four (4) digit code

Each ministry maintains data in the above format. Information is processed by four different codes. There are provisions to identify Charged (e.g., expenditure incur by the constitutional bodies, such as, Bangladesh Supreme Court, Public Service Commission and so on) versus Voted expenditures (e.g., expenditure incurs by the Ministry of Education, Health and so on) and keep separate records of public trust funds versus Government monies. The “function code” consists of a Ministry /Division and Department Segment i.e. two (2) organizational Levels, and an Operating Unit or Project Code (3rd organizational level) and represents functions of the implementing authority. This can be the ministry itself or any of its agencies or departments. Function codes are then described in the description. Operation code represents the program or projects or the operation of the implementing authority. These codes help capture data with regard to the expenditure spends by a Department/Agency functioning under a Ministry/Division as well as project related information/data. The last segment is "Economic". This code represents the type of expenditure, for instance, pay and allowances, electricity bill, training, fuel, and so on. An actual example is presented below in Table 23.

**Table 23 Example of Existing Coding System**

Legal Code	Legal Description	Function Code	Function Description	Operation Code	Operation Description	Economic code	Economic Description	FY-2012-13 (000 Taka)		
								Revised	Budget	Actual
3	M/O Women & Children Affairs	3005	Autonomous Bodies & Other Institutions	3573	National Children Day	5900	Grants in Aid	7485	7000	7458
3	M/O Women & Children Affairs	3001	Secretariat	5011	Capacity Building for Monitoring Child Rights (01/03/07-31/12/2011) Approved	4500	Pay of Officers	0	225	300

Source: Finance Division, Ministry of Finance, Government of Bangladesh

Based on the above template, autonomous bodies and other institutions will operate for “National Children Day” with economic expenditure as grants in aid. There can be many similar codes in each category of codes. Such computerized information on budget is currently available since 1997-98 fiscal years.

This is to note that the budget information can be generated in three sheets. One can be prepared to capture for the non-development expenditure. This means expenses that are recurring in nature. In the table above, row three of the above table is such non-development expenditure. Another sheet can be prepared to keep information for the development expenditure. This means projects and programs that are time bound and will be discontinued at the end of the approved period. In the table above, row four is such development expenditure. The third sheet is prepared as combined expenditure where non-development and development expenditures have been together to generate total information.

### Step 3: Processing Data

Data collected needs to be processed to understand the state of the budget. This will require grouping the data in various sets depending upon what is under consideration. Preferably, three sets can be prepared which can be named as T1, T2 and T3 for analytical conveniences of this report.

**Table 24 Description of Economic Codes**

Economic Code	Description	Sub Category
4500	Pay of Officers	T1B
4600	Pay of Establishment	T1B
4700	Allowances	T1B
4800	Supplies and Services	T1A
4900	Repairs, Maintenance and Rehabilitation	T1A
5900	Grants in Aid	T1A
6300	Pensions and Gratuities	T1A
6600	Block Allocations	T1A
6700	Revenue-General	T1
6800	Acquisition of Assets	T1A
7400	Advances to Government Employees	T1B
7980	Capital Block Allocation & Misc. Capital Expenditure	T1A

Source: Finance Division, Ministry of Finance, Government of Bangladesh

T1 is the set of data that groups information based on economic codes. This will generate information on how much is allocated for each type of economic descriptions. They are generally as above (Table 24).

Expenses relating to Supplies and Services, Repair, Maintenance and Rehabilitation, Grants in Aid, Block Allocations, Acquisition of Assets, and Capital Block Allocations and Misc Capital Expenditure are used for the beneficiary of the programs, in this case, children. This can be called TIA. Of these, Grants in Aid and most of the Supplies and Services are clearly delivered to the children beneficiary. On the other hand, Pay of Officers, Pay of Establishments, Allowances, Pensions and Gratuities and Advance to Government Employees are spend for persons employed by various implementing functionaries and therefore does not directly flow to the children. This can be called TIB.

Doing a T1 analysis, helps understand how much is being visibly available to the children and how much goes to the administrators and implementers of the child related functions. A child focused budget is expected to have major allocation in the TIA category. It is also that TIB is essential for efficient operation of TIA.

T2 is the second form of grouping the budget information based on Operation Codes. Descriptions of the Operation Codes generally help to clearly identify the focus of the expenditure. This is important in the case of Government budget data as the allocations for children are dispersed in many ministries. Beyond such inter-ministerial allocations, intra-ministerial operations are also important to be individually identified as many expenses are not explicitly child focused within a particular ministry.

In the case of Ministry of Women and Children Affairs, T2 can therefore be classified in three sub-types. T2A can be prepared for those allocations that are clearly for child only economic activities. This T2A can be termed as Fully Identifiable for children. T2B subset can be prepared for those allocations that are identifiable to mother related expenditure but children get the benefit out of such economic activities. This T2B can be termed as Partially Identifiable for children. T2C can be grouped as allocations that are neither explicitly (T2A) nor partially made for children (T2B).

It is complicated procedure to analyze the T2 into T2A, T2B and T2C. It is so because there is no clear indication or instruction to comprehend which one is T2A and which one is T2B. This calls for subjective judgment and assumptions. To make this judgment, the operational description needs to be carefully consulted. Based on the description, it is somewhat possible to consider if an allocation is for children only or for mother which will also flow to their offspring. Those allocations that are only for the children are considered in this report as Fully Identifiable T2A and those allocations that are for the mothers are considered as Partially Identifiable T2B. Rest of the allocations that do not fall in any these two categories and generally indicated as other activities are considered as Residual in T2C.

This report avoids making gross assumptions like a certain percentage of populations are children and thus that percentage of the shares are allocations for children. Making percentage based analysis has potential disadvantages over its numerical accuracy advantage. Such disadvantage includes incorrect apportionment of budget allocations and misleading conclusions.

The budget of Bangladesh is divided into two distinct categories, namely, the 'Non-Development Budget' and the 'Development Budget'. The Non-development budget is also known as the revenue budget. It includes expenditures on traditional functions of Government, such as essential social services by the Government. These expenditures constitute spending on collective consumption. The development budget includes mainly the expenditures on development projects and creates assets and infrastructure facilities, which constitute collective investments.

These two categorizations can be incorporated through another round of budget analysis which can be called T3. Allocation for non-development budget and development budget can be termed as T3A and T3B respectively. T3 analysis will help understand the size of these two dimensions of Government Budget with respect to children.

A point of caution is that the data available is in historical format. Therefore, many development programs in particular, timed out but remains in the data sheet. It needs attention that such expired programs and projects are not identified in non-numerical form even though no financial value is attached to such activities at the expiry of such economic operations of the programs or projects.

#### Step 4: Macro Analysis of Allocations

To realize size of resources allocated for children, many forms of analysis need to be conducted. Some important dimensions can be as follows:

- Total allocations on children by one ministry or many of the ministries can be compared with total resources allocated in a fiscal year. For example total allocations for MoWCA relative to total public expenditure.
- Total allocations on children relative to total GDP.
- Total allocations on children relative to total allocations on cabinet division, defense, law and justice, and home affairs.
- Total allocations on children relative to tax revenue, total revenue and total financing in a fiscal year.

#### Step 5: Implementation Analysis

Seeking allocations and getting them available to a ministry or its agencies are not enough. Therefore, it is essential to check if the allocation of limited resources is utilized. To do this check, the following analysis can be performed:

- Difference between budget figure with revised budget values
- Difference between budget figure with actual expenditure values

### Checklist for Child Budget Analysis in Bangladesh

Child budget analysis is a tedious work. It requires ample concentration of time and clean attention. It can be a great tool to have a checklist while preparing the child budget. A check list is presented in Table 25 to facilitate this purpose. This step by step list prepared so that various activities for a child budget analysis are identified and monitored while analysis is conducted. Description column in the checklist are the activities needed to be performed. The last column (tick if yes) is to confirm that the particular activity is performed while analyzing. Application of such checklist will strengthen the capacity of analyst.

**Table 25 Checklist for Preparing Child Budget**

Item	Description	Tick if Yes
I	Identified if the ministries below are engaged in child related operations	
	Ministry of Food and Disaster Management	
	Ministry of Women and Children Affairs	
	Ministry of Housing and Public Works	
	Ministry of Primary and Mass Education	
	Ministry of Education	
	Ministry of Health and Family Welfare	
	Ministry of Religious Affairs	
	Ministry of Labor and Employment	
	Ministry of Youth and Sports	
	Ministry of Local Government and Rural Development	
	Ministry of Social Welfare	
	Ministry of Home Affairs	
Ministry of Land		

Item	Description	Tick if Yes
2	Explored ministry other than the above are engaged in children related operations If yes, mention in the blank row(s) in item 1	
3	Collected detailed data for the ministry mentioned in item 1	
4	Ensured data contains operation code and description	
5	Ensured data is segregated as well in non-development budget and development budget types	
6	Collected data on	
	Total GDP	
	Total Public Expenditure	
	Total Revenue	
	Total Finance	
	Allocations for Ministry of Defense	
	Allocations for Ministry of Law and Justice	
	Allocations for Cabinet Division	
7	Subcategorized data in T1 including T1A and T1B as defined in Step 3 of Section XX	
8	Explained justification for T1 and T1A and T1B sub-categorizations	
9	Subcategorized data in T2 including T2A, T2B, and T2C as defined in Step 3 of Section XX	
10	Explained justification for T2 and T2A, T2B, and T2C sub-categorizations	
11	Subcategorized data in T3 including T3A and T3B as defined in Step 3 of Section XX	
12	Explained justification for T3 and T3A and T3B sub-categorizations	
13	Sub-categorization in item 7 through 12 are done separately for Non-Development Budget	
14	Sub-categorization in item 7 through 12 are done separately for Development Budget	
15	Ratio analysis is performed for:	
	a. Total allocations on children as a ratio of total public expenditure	
	b. Total allocations on children as a ratio of total GDP.	
	c. Total allocations on children as ration of total allocations on cabinet division, defense, and law and justice	
	d. Total allocations on children as a ratio of total tax revenue, total revenue and total financing in a fiscal year	
16	Explained ratio analysis of item 15	
17	Calculated	
	a. Difference between budget figure with revised budget values	
	b. Difference between budget figure with actual expenditure values	
	Explained ratio analysis of item 17	
18	Provided an overall statement of the above findings	
19	Provided discussion on challenges on doing the analysis	
20	Provided suggestions for identified challenges in item	
21	Provide critical discussions on selection of Activities against Strategic Objectives by each line ministry of item 1 at their MBFs	
22	Suggestions (if any) on fiscal space	

# APPENDIX



***“Establishing the rights of the women and children and empowering women through involving them in the mainstream of development.”***

---

**Mission Statement of the Ministry of Women and Children Affairs,  
Government of the People’s Republic of Bangladesh**

# APPENDIX A

## Ministry Budget Framework (MBF)

### Ministry of Women and Children Affairs

#### Medium Term Expenditure

	Budget	Projection			
	2013-14	2014-15	2015-16	2016-17	2017-18
Non-Development	1156,80,13	1226,01,00	1351,61,00	1492,77,00	1646,05,00
Development	292,58,00	330,00,00	360,00,00	390,00,00	425,00,00
<b>Total</b>	<b>1449,38,13</b>	<b>1556,01,00</b>	<b>1711,61,00</b>	<b>1882,77,00</b>	<b>2071,05,00</b>
Revenue	1354,22,86	1412,34,82	1600,53,75	1777,31,09	1968,33,98
Capital	95,15,27	143,66,18	111,07,25	105,45,91	102,71,02
<b>Total</b>	<b>1449,38,13</b>	<b>1556,01,00</b>	<b>1711,61,00</b>	<b>1882,77,00</b>	<b>2071,05,00</b>

(Source: Adopted from the Ministry of Women and Child Affairs)

## I.0 Mission Statement and Major Functions

### I.1 Mission Statement

Establishing the rights of the women and children and empowering women through involving them in the mainstream of development.

### I.2 Major Functions

- Formulation and implementation of the National Women's Advancement Policy and National Child Policy;
- Initiation of different programmes for the welfare and development of women and children;
- Establishment and preservation of legal and social rights of women and children;
- Initiation of different programmes for the empowerment of women including the creation of employment opportunities for women;
- Formulation of law for eradication of violence against women and children; and
- Coordination and monitoring of the activities of different ministries relating to women's advancement through the Focal Points of Women in Development (WID).



## 2.0 Medium-Term Strategic Objectives and Activities

Medium-Term Strategic Objectives	Activities	Implementing Departments/Agencies
1. Equal opportunity for women in social and economic activities	<ul style="list-style-type: none"> <li>Provide technical, vocational and income generating training, equipment/materials and micro-credit for the self-employment of women</li> </ul>	<ul style="list-style-type: none"> <li>Department of Women Affairs</li> <li><i>Jatio Mobila Shangstha (JMS)</i></li> </ul>
	<ul style="list-style-type: none"> <li>Form and register voluntary social organisations, and provide assistance to these.</li> </ul>	<ul style="list-style-type: none"> <li>Department of Women Affairs</li> </ul>
	<ul style="list-style-type: none"> <li>Provide assistance for the empowerment and enhanced efficiency of women entrepreneurs</li> </ul>	<ul style="list-style-type: none"> <li>Department of Women Affairs</li> <li><i>Jatio Mobila Shangstha (JMS)</i></li> </ul>
	<ul style="list-style-type: none"> <li>Create opportunities for women and children to access modern information technology</li> </ul>	<ul style="list-style-type: none"> <li>Department of Women Affairs</li> <li><i>Jatio Mobila Shangstha (JMS)</i></li> <li>Bangladesh <i>Shishu</i> Academy</li> </ul>
2. Social protection and justice for vulnerable women and children	<ul style="list-style-type: none"> <li>Provide allowances to working lactating mothers to reduce poverty</li> </ul>	<ul style="list-style-type: none"> <li>Department of Women Affairs</li> </ul>
	<ul style="list-style-type: none"> <li>Provide food assistance to vulnerable women under VGD Programme and provide cash assistance and production inputs instead of food under FLS Program</li> </ul>	<ul style="list-style-type: none"> <li>Secretariat</li> <li>Department of Women Affairs</li> </ul>
	<ul style="list-style-type: none"> <li>Provide maternity allowances for the ultra-poor and pregnant women</li> </ul>	<ul style="list-style-type: none"> <li>Department of Women Affairs</li> </ul>
	<ul style="list-style-type: none"> <li>Provide medical services and financial assistance to abused/distressed women and children</li> </ul>	<ul style="list-style-type: none"> <li>Secretariat</li> </ul>
	<ul style="list-style-type: none"> <li>Provide hostel facilities for working women and day care facilities for the children of working women</li> </ul>	<ul style="list-style-type: none"> <li>Department of Women Affairs</li> <li><i>Jatio Mobila Shangstha (JMS)</i></li> </ul>
	<ul style="list-style-type: none"> <li>Provide medical treatment, legal assistance and counselling to abused women and children</li> </ul>	<ul style="list-style-type: none"> <li>Secretariat</li> <li>Department of Women Affairs</li> <li><i>Jatio Mobila Shangstha</i></li> </ul>
	<ul style="list-style-type: none"> <li>Provide security from violence against women and children</li> </ul>	<ul style="list-style-type: none"> <li>Secretariat</li> </ul>
3. Social and political empowerment of women	<ul style="list-style-type: none"> <li>Arrange training for elected female representatives and implement awareness raising programs to increase women's participation in the electoral process</li> </ul>	<ul style="list-style-type: none"> <li><i>Jatio Mobila Shangstha</i></li> </ul>
4. Development of children and adolescents into good citizens	<ul style="list-style-type: none"> <li>Operate Children Growth Centres and the <i>Sisimpur</i> Program to provide early childhood education for children aged 0-5 years</li> </ul>	<ul style="list-style-type: none"> <li>Bangladesh <i>Shishu</i> Academy</li> </ul>
	<ul style="list-style-type: none"> <li>Publication of books, periodicals and dictionaries suitable to children in order to develop respect towards the mother tongue</li> </ul>	
	<ul style="list-style-type: none"> <li>Programs on mental, intellectual and cultural development of children</li> </ul>	
	<ul style="list-style-type: none"> <li>Empowerment of adolescents towards positive social behaviours by forming clubs</li> </ul>	<ul style="list-style-type: none"> <li>Department of Women Affairs</li> </ul>

## 3.0 Poverty and Gender Reporting

### 3.1 Impact of Strategic Objectives on Poverty Reduction and Women's Advancement

#### 3.1.1 Equal opportunity for women in social and economic activities

**Impact on Poverty Reduction:** Programmes being implemented for the growth of women entrepreneurs, through technical, vocational and income generating training for poor women, micro-credits to create self-employment, training programs responsive to market needs, etc. will improve their economic situation by increasing their incomes.

**Impact on Women's Advancement:** Technical, vocational and income generating training will be provided to women, which will, in turn, increase their employability and opportunities for self-employment. The registration of the voluntary women's organisations, training and grants will assist women's advancement. In this regard different women related information will be preserved and supplied through projects being implemented by the Ministry.

#### 3.1.2 Social protection and justice for vulnerable women and children

**Impact on Poverty Reduction:** Providing Allowances for Working Lactating Mothers, the VGD Program, the Vulnerable Group Development for Ultra Poor (VGD-UP), Maternity Allowance for the Poor Lactating Mothers, Allowances and Donations to alleviate poverty and create self-employment will keep women and children safe from risks at the grass-roots level.

**Impact on Women's Advancement:** Providing financial and training related facilities to 8.30 lakh beneficiaries under VGD and FLS programs each year, maternity allowances to 1,20,000 poor mothers and 85,388 working lactating mothers in the city, hostel facilities to 2,368 working women and day care facilities for 2,780 children will increase the social safety for women and create opportunities for them to get involved in the job markets and income generating activities. Victims will be provided with different kinds of legal support through the program for protecting women from torture. Moreover, establishing DNA screening laboratories in 6 Medical College Hospitals located at the Divisional Headquarters, including the Dhaka Medical College and adopting the system to detect criminals related to violence against women by examining evidences sent by the court, police or the One-Stop Crisis Centres (OCC), will contribute to the reduction of violence against women and children significantly. Opportunities for ensuring justice for women will be increased through the project "Promotion of Legal and Social Empowerment of Women in Bangladesh". The Family Repression (Protection and Prevention) Act 2010, gives recognition to the rights of women and children against physical, mental and sexual abuse.

#### 3.1.3 Social and political empowerment of women

**Impact on Poverty Reduction:** Up-to-date, women policy, policy for children, providing legal assistance, counselling, medical treatment and rehabilitation will make women and children safer, which will encourage them to participate in the economic activities.

**Impact on Women's Advancement:** The Policy for Women's Advancement will work as the main foundation for women's advancement in Bangladesh. The work plan adopted in this Policy will strengthen women's empowerment. Training for women public representatives, awareness programmes introduced to increase participation of women in the electoral process, and adopting a proper legal framework and policy infrastructure will help women's advancement. Development activities undertaken by different ministries will involve issues related to women advancement, including through WID Focal Point and NCWCD.

### 3.1.4 Development of children and adolescents into good citizens

**Impact on Poverty Reduction:** Children Award program, Sisimpur Outreach Project and the Early Childhood Development (ECD)

Program for children aged 0-5 will address issues such as health of the mother of all children, nutrition and mental growth of children. The services provided in the children growth centers (e.g. training, education and playing instruments) will contribute to children's development. Life-skills oriented training for adolescents will be provided to 11,370 adolescents through 379 clubs by organizing



adolescents' empowerment program regarding the positive changes in the society. In order to develop 3,600 poor brilliant children, training will be provided through education insurance, and these initiatives will have in direct impact on poverty reduction.

**Impact on Women's Advancement:** Through 3,320 Centres, about 1 lakh children will be brought under the Sisimpur activities and each year an average of 35 thousand children will be provided with cultural training. Services to be provided through the Child Development Centre will assist social development of children in the age group 0-5. The program will help them develop self-awareness as well as prepare them for primary schools. Consequently, women will benefit indirectly. The awareness of the adolescent girls about society and gender issues will be raised through providing specific module-based training on life-skills and empowerment. Not only the adolescents, their parents and community leaders will also be invited to discuss and participate in seminars and meetings to raise their awareness about early marriage, dowry and eve teasing as well as women's empowerment.

### 3.2 Allocation for Poverty Reduction and Women's Advancement

(Taka in Thousand)

Particulars	Budget 2013-14	Projection			
		2014-15	2015-16	2016-17	2017-18
Poverty Reduction	1259,94,95	1173,05,51	1242,36,43	1356,03,59	1544,47,72
Gender	1247,13,24	1159,35,86	1214,91,91	1291,24,68	1386,19,19

## 4.1 Priority Spending Areas/Programmes

Priority Spending Areas/Programmes	Related Strategic Objectives
<p><b>1. VGD Programme</b></p> <p>The long-term objective of the VGD Programme is to improve socio-economic conditions of the poverty prone and distressed rural women of Bangladesh, so that they can overcome food insecurity, malnutrition and financial crisis as well as a lack of social dignity. Since this is one of the largest programs for women under the social safety net, this has been identified as the highest priority sector.</p>	<ul style="list-style-type: none"> <li>• Social protection and justice for vulnerable women and children</li> </ul>
<p><b>2. Working Lactating Mother Assistance Fund and Maternity Allowance Program for Poor Lactating Mothers</b></p> <p>These programmes have been undertaken to provide economic support to working lactating mothers in urban areas. The programmes facilitate comprehensive health care for pregnant women, lactating mothers, adequate nourishment and development of fetuses and newly-born children. Maternal Voucher Scheme was introduced with a view to ameliorating miseries of pregnant women in rural areas. Maternity allowance has been introduced to address the challenges faced by poor pregnant women in urban areas. This addresses the demands for nutrition of the mother and child during pregnancy and immediately after child birth. This assistance is given to poor mothers and newly-born babies simultaneously. This activity has therefore been identified as a priority area.</p>	<ul style="list-style-type: none"> <li>• Social protection and justice for vulnerable women and children</li> </ul>
<p><b>3. Early learning for children's development</b></p> <p>The pre-school education for those in the 0-5 age group is the most important part for the overall growth and development of these children including cognitive skills. For this reason it is included as a priority of the Ministry.</p>	<ul style="list-style-type: none"> <li>• Development of child and adolescents as good citizen</li> </ul>
<p><b>4. Providing technical, vocational, income generating, and productive training for women</b></p> <p>As a result of providing technical, vocational, income generating and job-oriented training to women, opportunities for them to participate in economic activities will be increased. Considering the importance of training, this has been included as a priority area of the Ministry.</p>	<ul style="list-style-type: none"> <li>• Equal opportunity for women in social and economic activities</li> </ul>
<p><b>5. Preventing violence against women and providing legal assistance</b></p> <p>One of the main responsibilities of the Ministry is to provide medical treatment, legal assistance, counselling, shelters, and social rehabilitation for women affected by violence and torture and to raise mass awareness against the abuse of women. This is, hence, a priority area of the Ministry.</p>	<ul style="list-style-type: none"> <li>• Social protection and justice for vulnerable women and children</li> </ul>



## 4.2 Medium Term Expenditure Estimates and Projection (2013-14 to 2017-18)

### 4.2.a Expenditure by Department/Agencies/Operational Units

(Amount in thousand Taka)

Description	Estimates			Projection			
	Budget 2012-13	Revised 2012-13	Budget 2013-14	2014-15	2015-16	2016-17	2017-18
Secretariat	38,20,91	23,76,46	110,17,30	114,40,91	120,15,35	124,50,00	144,36,00
VGD Programmes	844,98,32	897,19,69	889,20,43	919,17,92	1011,09,26	1110,90,44	1221,68,25
Department of Women Affairs	239,75,62	225,29,91	238,85,07	269,90,59	296,56,85	327,73,22	352,36,73
Fund for Micro-credit for Self-employment of Women	4,00,00	4,00,00	1,00,00	5,50,00	6,00,00	6,60,00	7,00,00
Bangladesh Shishu Academy	50,64,67	57,24,13	67,84,65	73,50,11	79,04,97	88,94,55	98,01,96
National Women's Association	38,73,29	36,52,29	34,05,48	49,15,17	59,01,93	66,48,38	66,77,31
Women Voluntary Social Welfare Center	6,75,00	6,75,00	7,00,00	7,50,00	8,00,00	9,00,00	10,00,00
Children's Award	80,00	80,00	98,00	99,00	1,13,00	1,30,00	1,43,00
Karmajibi Lactating Mother Sohaita Tohbil	34,24,33	34,24,33	43,12,20	47,22,18	51,94,60	57,14,66	65,25,96
Shishu Bikash Kendra	3,00,00	3,00,00	3,20,00	5,50,00	6,05,00	6,65,50	7,32,05
National Children Day	70,00	74,85	78,00	85,00	95,00	1,05,00	1,15,00
Maternity Allowance for the Poor Mother	44,19,68	44,19,68	53,17,00	62,30,12	71,65,04	82,45,25	95,68,74
<b>Grand Total :</b>	<b>1306,01,82</b>	<b>1333,76,34</b>	<b>1449,38,13</b>	<b>1556,01,00</b>	<b>1711,61,00</b>	<b>1882,77,00</b>	<b>2071,05,00</b>

### 4.2.b Expenditure by Economic Group Wise

(Amount in thousand Taka)

Economic Group Code	Description	Estimates			Projection			
		Budget 2012-13	Revised 2012-13	Budget 2013-14	2014-15	2015-16	2016-17	2017-18
	<b>Revenue Expenditure</b>							
4500	Pay of Officers	18,40,02	17,30,15	16,43,89	20,74,35	21,40,25	20,60,88	23,16,49
4600	Pay of Establishment	25,86,46	26,77,89	27,35,66	32,84,72	33,34,84	33,57,64	37,80,55
4700	Allowances	31,46,21	30,56,08	32,26,54	35,50,96	40,02,98	35,49,80	36,56,65
4800	Supplies and Services	114,90,02	127,68,61	198,57,78	262,65,42	336,89,20	398,93,06	444,74,53
4900	Repairs, Maintenance and Rehabilitation	4,03,14	4,48,32	4,65,25	4,39,51	4,77,25	5,58,87	7,01,86
5900	Grants in Aid	1037,09,04	1066,76,34	1059,53,44	1039,95,94	1145,17,51	1260,86,04	1393,10,06
6300	Pensions and Gratuities	2,81,00	6,35,00	11,76,80	11,91,80	14,25,60	17,05,10	20,41,30
6600	Block Allocations	8,10,38	2,50,00	3,60,00	4,28,12	4,64,12	5,19,70	5,52,54
6700	Revenue - General	0	0	3,50	4,00	2,00	0	0
	<b>Total : - Revenue Expenditure</b>	<b>1242,66,27</b>	<b>1282,42,39</b>	<b>1354,22,86</b>	<b>1412,34,82</b>	<b>1600,53,75</b>	<b>1777,31,09</b>	<b>1968,33,98</b>
	<b>Capital Expenditure</b>							
6800	Acquisition of Assets	12,04,85	9,17,10	17,03,54	7,37,04	5,41,40	5,36,26	5,81,40
6900	Acquisition / Purchase of Land & Landed Properties	0	19,07,17	31,04	0	0	0	0
7000	Construction and Works	39,06,80	22,34,78	63,30,59	131,78,73	100,82,87	93,83,14	87,77,05
7400	Advances to Government Employees	74,90	74,90	66,10	75,40	85,90	87,40	97,90
7900	Development Import Duty and VAT	14,00	0	0	0	0	0	0
7980	Capital Block Allocation & Misc. Capital Expen.	11,35,00	0	13,84,00	3,75,01	3,97,08	5,39,11	8,14,67
	<b>Total : - Capital Expenditure</b>	<b>63,35,55</b>	<b>51,33,95</b>	<b>95,15,27</b>	<b>143,66,18</b>	<b>111,07,25</b>	<b>105,45,91</b>	<b>102,71,02</b>
	<b>Grand Total :</b>	<b>1306,01,82</b>	<b>1333,76,34</b>	<b>1449,38,13</b>	<b>1556,01,00</b>	<b>1711,61,00</b>	<b>1882,77,00</b>	<b>2071,05,00</b>

## 5.0 Key Performance Indicators (K.P.I.s)

Indicators	Related Strategic Objectives	Unit of Measurement	2011-12		2012-13		Medium Term Targets				
			Target	Actual	Target	Revised Target	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11	12
1. Coverage of Social Protection Beneficiaries:											
a. Vulnerable Group Development (VGD) (87,71,000 persons)*			8.55	8.55	8.55	8.55	8.55	9.40	10.35	11.40	12.54
b. Working lactating mother assistance fund (24,20,000 persons)*	2	%	2.79	2.79	3.21	3.21	3.53	4.06	4.67	5.37	6.17
c. Maternity allowances to ultra-poor pregnant mothers (60,80,767 persons)*			1.66	1.66	1.66	1.66	1.97	2.27	2.60	3.00	3.45
2. Coverage rate of micro-credit (10,12,000 persons)	1	%	8.24	8.60	8.80	11.90	13.00	14.30	15.73	17.30	19.03
3. coverage of protection against violence and trafficking of women and children	2	Persons(000)	4.21	3.79	4.31	3.75	4.03	4.13	4.24	4.34	4.55
4. Economic empowerment of women through self-employment	1	Lakh persons	8.51	8.73	8.73	8.73	8.00	8.03	8.02	8.04	8.05
5. Coverage of women representatives/leaders trained in civic organization	3	%	8	8	8	8	9	10	12	13	15
6. Coverage of training:											
a. Children	4	%	11	11	11	11	12	12	12	13	13
b. Adolescents			10	10	10	10	11	11	12	12	13

\*Serial No. 1 a & b have been shown as per Population Census 2001 and serial no. 1.c has been shown as per the calculation of the Bangladesh Bureau of Statistics.

## 6.0 Recent Achievements, Activities, Output Indicators and Targets and Expenditure Estimates of the Departments/Agencies

### 6.1 Secretariat

#### 6.1.1 Recent Achievements

In order to establish equal rights in all spheres of people's life and in society and to eradicate all kinds of discrimination, the Domestic Violence (Prevention and Protection) Act-2010 was passed by the National Parliament. The National Women Development Policy 2011 and the National Children Policy 2011 were also approved by the Cabinet. Through Women and Children Abuse Prevention Cell, counselling services are provided and coordinated for abused women and children. Under the 'Multi Sectoral Programme for Prevention of Violence against Women' Project, the National Forensic DNA Profiling Laboratory was established in Dhaka Medical College and DNA Screening Laboratories were set up in 6 Divisional Medical College Hospitals and Faridpur Medical College Hospital. By

November 2012, examinations of 7,237 DNA samples under 1959 cases were completed and 15,623 abused women and children were provided different services from the OCC. Through the National Trauma Counselling Centre, psychological counselling services were provided to 762 abused women and children. Under the EPC Project 18,803 children and adolescents were provided with life and livelihood skill development training and life skill training was provided to 3 lakh and 11 thousand children and adolescents. Financial assistance from the Abused and Distressed Women and Children Welfare Fund was given to 5,379 persons.



### 6.1.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit of Measurement	2011-12		2012-13		Medium Term Targets				
				Revised Target	Actual	Target	Revised Target	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Provide food assistance to vulnerable women under VGD Programme and provide cash assistance and production inputs instead of food under FLS Program	No. of beneficiary (VGD)	2	Lkh person	8.30	8.30	8.30	8.30	8.30	7.50	7.50	7.50	7.50
2. Provide medical services and financial assistance to abused/distressed women and children	No. of beneficiary (financial support)	2	Person (000)	1.90	1.87	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	No. of beneficiary (medical service delivery)			1.20	2.60	2.70	2.70	2.80	2.90	3.00	3.10	3.20
3. Provide medical treatment, legal assistance and counselling to abused women and children	No. of beneficiary (service delivery)	2	Person (000)	2.16	3.50	10.50	10.50	11.00	11.30	11.30	11.80	12.00
4. Provide security from violence against women and children	No. of beneficiary (service delivery)	2	Person (000)	3.75	4.00	12.50	12.50	12.60	12.70	12.80	12.90	13.00

### 6.1.3 Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects

(Taka in Thousand)

Name of the Operational Unit/Programme/Project	Related Activity	Actual 2011-12	Budget 2012-13	Revised 2012-13	Medium Term Expenditure Estimates				
					2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10
<b>Operational Units</b>									
3001-0001 - Secretariat	1-3	19,81,66	15,68,91	13,36,46	20,61,30	22,70,00	24,70,00	28,00,00	32,36,00
3001-0005 - VGD Programmes	1	795,76,00	844,98,32	897,19,69	889,20,43	919,17,92	1011,09,26	1110,90,44	1221,68,25
3005-3092 - Fund for Micro-credit for Self-employment of Women	1-3	5,00,00	4,00,00	4,00,00	1,00,00	5,50,00	6,00,00	6,60,00	7,00,00
3005-3103 - Women Voluntary Social Welfare Center	4	6,40,85	6,75,00	6,75,00	7,00,00	7,50,00	8,00,00	9,00,00	10,00,00
<b>Total : Operational Units</b>		<b>826,98,51</b>	<b>871,42,23</b>	<b>921,31,15</b>	<b>917,81,73</b>	<b>954,87,92</b>	<b>1049,79,26</b>	<b>1154,50,44</b>	<b>1271,04,25</b>
<b>Total : Non Development</b>		<b>826,98,51</b>	<b>871,42,23</b>	<b>921,31,15</b>	<b>917,81,73</b>	<b>954,87,92</b>	<b>1049,79,26</b>	<b>1154,50,44</b>	<b>1271,04,25</b>
<b>Approved Projects</b>									
3001-5011 - Capacity Building for Monitoring Child Rights (01/03/07-31/12/2011) Approved	3	1,41,25	1,18,00	88,00	0	0	0	0	0
3001-5012 - Formulation of National Action Plan (NAP) for Implementation of National Women Development Policy, 2011 (01/07/2011-31/03/2013))	3	0	0	25,00	0	0	0	0	0
3001-5013 - Enabling Environment for Child Rights (01/01/2012 - 31/12/2017)	1-4	0	0	0	67,67,00	68,49,31	64,55,10	48,25,81	0
3001-5014 - Enabling Environment for Child Rights(01/07/2012-30/06/2017)	1-4	0	0	39,00	0	0	0	0	0
3001-5040 - Multi sectoral Programme on violence against women (3rd Phase)(01/07/2011 - 30/06/16)	2-3	5,16,83	9,99,00	8,88,00	8,05,00	7,97,20	13,64,65	0	0
3001-6180 – Block allocation for unapproved projects. Block allocation for unapproved Projects.	1-3	0	11,35,00	0	13,84,00	0	0	30,74,19	112,00,00
<b>Total : Approved Projects</b>		<b>6,58,08</b>	<b>22,52,00</b>	<b>10,40,00</b>	<b>89,56,00</b>	<b>76,46,51</b>	<b>78,19,75</b>	<b>79,00,00</b>	<b>112,00,00</b>
<b>Total : Development</b>		<b>6,58,08</b>	<b>22,52,00</b>	<b>10,40,00</b>	<b>89,56,00</b>	<b>76,46,51</b>	<b>78,19,75</b>	<b>79,00,00</b>	<b>112,00,00</b>
<b>Total :</b>		<b>833,56,59</b>	<b>893,94,23</b>	<b>931,71,15</b>	<b>1007,37,73</b>	<b>1031,34,43</b>	<b>1127,99,01</b>	<b>1233,50,44</b>	<b>1383,04,25</b>

## 6.2 Department of Women Affairs

### 6.2.1 Recent Achievements

2.90 lakh poor mothers and 1.45 lakh poor working mothers were provided with allowances through the Maternity Allowances for Poor Mothers Program and the Working Lactating Mothers Support Fund program respectively. Food assistance was distributed to 24.90 lakh poor women under the VGD program. Micro-credits of Tk. 72.45 crore were disbursed to 87,559 poor and helpless women to create self-employment. Day-care facilities were provided to 4,880 children through Day-care Centres. Safe temporary accommodation facilities were made available to 4,146 women per year via working women hostels. Further, 16,509 associations were registered and Tk. 17.70 lakh were distributed amongst them. 2,119 sewing machines were distributed amongst poor women. During this period, 17,66,388 women received training on various trades and social awareness issues, and 5,051 women were provided with legal assistance and 3,535 were provided with shelters. In addition, under the Women Entrepreneur Development Initiative Program, in order to sell products produced by the 180 registered associations of the Department of Women Affairs, a sales centre at the Rapa Plaza has been inaugurated.



## 6.2.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit of Measurement	2011-12		2012-13		Medium Term Targets				
				Revised Target	Actual	Target	Revised Target	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Provide technical, vocational and income generating training, equipment's/ materials and micro-credit for the self-employment of women	Training (Technical, vocational and income generating)	1	Lakh person	8.38	8.48	9.25	8.40	8.40	7.60	7.60	7.60	7.60
	Micro-credit	1	Lakh person	0.83	0.83	0.88	0.86	0.88	0.96	1.00	1.10	1.20
2. Form and register voluntary social organizations, and provide assistance to these	Organization Registered	1	No. (000)	16.50	16.30	16.50	16.50	17.00	18.00	19.00	20.00	21.00
3. Provide assistance for the empowerment and for enhancing the efficiency of women entrepreneurs*	Empowerment & employment generation of women entrepreneur	1	Person (000)	15.00	15.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
4. Create opportunities for women and children to access modern information technology	Computer training (e-mail, internet & software)	1	Person	600	450	600	600	600	600	600	600	600
5. Provide allowances to working lactating mothers to reduce poverty	No. of beneficiaries (Working lactating mother)	2	Lakh person	0.776	0.776	0.776	0.776	0.854	0.939	1.033	1.136	1.250
6. Provide food assistance to vulnerable women under VGD Programme and provide cash assistance and production inputs instead of food under FLS Program	No. of beneficiaries (L.F.S)	2	Person (Thousand)	8.30	8.30	8.30	8.30	8.30	7.50	7.50	7.50	7.50
7. Provide maternity allowances for the ultra-poor and pregnant women	No. of beneficiaries (Poor pregnant mother)	2	Person (Lakh)	1.012	1.012	1.012	1.012	1.20	1.38	1.58	1.83	2.10
8. Provide hostel facilities for working women and day care facilities for the children of working women	Hostel facility (Working women)	2	Person (000)	1.40	1.37	2.17	1.38	2.17	2.17	2.17	2.17	2.17
	No. of beneficiaries (Child Day-care)			2.78	2.10	2.78	2.78	2.78	2.28	2.28	2.28	2.28
9. Provide medical treatment, legal assistance and counselling to abused women and children	Legal assistance (Women & children)	2	Person (000)	1.80	1.13	1.50	3.42	3.57	3.59	3.60	3.65	3.80
10. Empowerment of adolescents towards positive social behaviours by forming club**	Club formation (Adolescents)	4	Person	379	379	379	379	379	-	-	-	-
	Life skill training (Adolescents)		Person (000)	11.37	11.37	11.37	11.37	-	-	-	-	-

\*This program was launched in FY 2010-11, but providing benefits to the beneficiaries was begun from the FY 2011-12.

\*\*Activities of this program will be completed in the FY 2013-14.

## 6.2.3 Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects

(Taka in Thousand)

Name of the Operational Unit/Programme/Project	Related Activity	Actual 2011-12	Budget 2012-13	Revised 2012-13	Medium Term Expenditure Estimates				
					2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10
<b>Operational Units</b>									
3005-3108 - Karmajibi Lactating Mother Sohaita Tohbil	5	32,64,16	34,24,33	34,24,33	43,12,20	47,22,18	51,94,60	57,14,66	65,25,96
3005-4715 - Maternity Allowance for the Poor Mother	7	43,58,78	44,19,68	44,19,68	53,17,00	62,30,12	71,65,04	82,45,25	95,68,74
3021-0000 - Directorate of Women Affairs	1-10	69,67,57	88,18,00	85,80,85	94,73,86	105,63,50	113,87,20	123,73,22	135,16,73
<b>Total : Operational Units</b>		<b>145,90,51</b>	<b>166,62,01</b>	<b>164,24,86</b>	<b>191,03,06</b>	<b>215,15,80</b>	<b>237,46,84</b>	<b>263,33,13</b>	<b>296,11,43</b>
<b>Approved Programmes</b>									
3096-4637 - Empowering Adolescent girls and boys through organizing them in adolescent Clubs for brining Positive Changes within the communities (01/07/2011-30/06/2014)	10	2,11,10	3,79,73	3,79,73	2,48,08	0	0	0	0
3096-4780 - Introducing e-service delivery in Directorate of Women Affairs	1-10	1,43,76	1,87,59	1,87,59	2,28,13	0	0	0	0
<b>Total : Approved Programmes</b>		<b>3,54,86</b>	<b>5,67,32</b>	<b>5,67,32</b>	<b>4,76,21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total : UnApproved Programmes</b>		<b>3,44,77</b>	<b>2,36,30</b>	<b>3,02,46</b>	<b>0</b>	<b>3,00,00</b>	<b>3,50,00</b>	<b>0</b>	<b>0</b>
<b>Total : Non Development</b>		<b>152,90,14</b>	<b>174,65,63</b>	<b>172,94,64</b>	<b>195,79,27</b>	<b>218,15,80</b>	<b>240,96,84</b>	<b>263,33,13</b>	<b>296,11,43</b>
<b>Approved Projects</b>									
3021-5015 - Establishment of Working Women Hostel cum Vocational Training Centre at Nalitabari, Sherpur	1-10	0	0	3,25,00	4,00,00	43,71	43,71	45,20	0
3021-5016 - Advancement and promoting women's Rights (01/01/2012-31/12/2016)	1-10	0	0	0	6,02,00	4,43,10	5,02,97	5,05,00	3,84,77
3021-5017 - Construction of Hostel for Women Garments Workers at Baro- Ashulia Savar, Dhaka (01/07/12 - 30/06/17)	1-10	0	0	0	18,00	7,77,82	7,77,83	2,69,22	91,67
3021-5130 - Daycare Programme for the Children of lower and Middle Income Working Women(01/07/09 - 30/06/14)	8	2,23,94	2,43,00	2,23,00	2,70,00	0	0	0	0
3021-5210 - Vertical Extension of Shahid Sheikh Fazilatunnessa Mujib Training Academy	4	1,05,80	2,49,00	2,29,28	1,08,00	0	0	0	0
3021-5260 - Food and Livelihood Security (FLS)(01/01/2012-30/06/14)	6	1,59,71	111,72,00	90,60,00	81,44,00	0	0	0	0
3021-5270 - Establishment of pediatric and Women Cardiac Unit in National Heart Foundation(01/01/2012-31/12/2015)	4,8-9	75,00	4,00,00	4,00,00	6,00,00	4,12,55	0	0	0
3021-7200 - Promotion of Gender Equality and Women's Empowerment(01/01/2006 - 30/06/2013)	1-10	4,58,45	4,50,00	5,50,00	0	0	0	0	0
3021-7340 - Building of Infrastructural Facilities in 5 (Five) Divisional Towns to Prevent Violence Against Women(01/07/07 - 30/06/14)	9	2,10,75	13,00,00	18,30,00	30,00,00	0	0	0	0
3021-7366 - Modernization of Women training centre (WTC) at District level (01/07/2010 - 30/06/2013)	1-10	4,07,87	5,00,00	3,24,00	2,80,00	0	0	0	0
3021-7379 - Training for Disadvantaged Women on Ready Made Garments (RMG) at Shahid Sheikh Fazilatunnessa Mujib Women training Academy Jirani, Gazipur .(01/09/10- 31/08/2012)	1-10	0	40,00	59,00	0	0	0	0	0
<b>Total : Approved Projects</b>		<b>16,41,52</b>	<b>143,54,00</b>	<b>130,00,28</b>	<b>134,22,00</b>	<b>16,77,18</b>	<b>13,24,51</b>	<b>8,19,42</b>	<b>4,76,44</b>
<b>Total : Development</b>		<b>16,41,52</b>	<b>143,54,00</b>	<b>130,00,28</b>	<b>134,22,00</b>	<b>16,77,18</b>	<b>13,24,51</b>	<b>8,19,42</b>	<b>4,76,44</b>
<b>Total :</b>		<b>169,31,66</b>	<b>318,19,63</b>	<b>302,94,92</b>	<b>330,01,27</b>	<b>234,92,98</b>	<b>254,21,35</b>	<b>271,52,55</b>	<b>300,87,87</b>

## 6.3 Jatio Mohila Shangstha (JMS)

### 6.3.1 Recent Achievements

So far, a cumulative amount of Tk. 38.26 crore was disbursed as micro-credits amongst 39,642 poor women to create self-employment. 600 working women were provided with accommodations under the Expansion and Development of Jatio Mohila Shangstha (JMS) Complex. Technical, vocational and income generating training was provided to 44,075 women through the JMS own programs and projects. In addition, 25,420 women were made aware about the effects of dowry and early marriage; protection of women and child trafficking through 431 courtyard meetings (Uthan Boithak). Information Centres in 10 Upazilas were set up in order to improve the capacity and create employment opportunity for the rural women under the Information App project.

### 6.3.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit of Measurement	2011-12		2012-13		Medium Term Targets				
				Revised Target	Actual	Target	Revised Target	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Provide technical, vocational and income generating training, equipments/ materials and micro-credit for the self-employment of women	Loan facility (Micro-credit)	1	Person (000)	6.00	5.88	6.20	6.50	7.00	7.70	8.47	9.20	10.00
	Training (Technical & vocational)			13.70	13.64	35.80	35.80	41.00	43.00	42.00	44.00	45.00
2. Provide assistance for the empowerment and for enhancing the efficiency of women entrepreneurs*	Provide assistance (Women entrepreneur)	1	Person (000)	1.50	1.50	1.60	1.70	1.75	1.75	-	-	-
3. Create opportunities for women and children to access modern information technology**	Computer training	1	Person (000)	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
4. Provide hostel facilities for working women and day care facilities for the children of working women	Providing accommodation facilities (Working women)	2	Person	200	200	200	200	200	200	200	200	200
5. Provide medical treatment, legal assistance and counselling to abused women and children	Providing legal assistance	2	Person	150	150	150	170	170	175	180	185	190
6. Arrange training for people's elected female representatives and implement awareness raising programs to increase women's participation in the electoral process	Meeting/seminar/workshop	3	No.	4	4	4	4	5	6	6	7	7

### 6.3.3 Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects

(Taka in Thousand)

Name of the Operational Unit/Programme/Project	Related Activity	Actual 2011-12	Budget 2012-13	Revised 2012-13	Medium Term Expenditure Estimates				
					2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10
<b>Operational Units</b>									
3005-3101 - National Women's Association	1-6	12,44,06	14,09,39	14,09,39	15,57,48	16,15,17	17,01,93	17,98,38	19,77,31
<b>Total : Operational Units</b>		<b>12,44,06</b>	<b>14,09,39</b>	<b>14,09,39</b>	<b>15,57,48</b>	<b>16,15,17</b>	<b>17,01,93</b>	<b>17,98,38</b>	<b>19,77,31</b>
<b>Approved Programmes</b>									
3096-4719 - Specialized Modern Trade Training Programme	1	2,37,27	2,38,27	2,38,27	0	0	0	0	0
3096-4720 - Women Information Technology (IT) Training Programme	1	1,32,06	1,23,63	1,23,63	0	0	0	0	0
<b>Total : Approved Programmes</b>		<b>3,69,33</b>	<b>3,61,90</b>	<b>3,61,90</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total : Non Development</b>		<b>16,13,39</b>	<b>17,71,29</b>	<b>17,71,29</b>	<b>15,57,48</b>	<b>16,15,17</b>	<b>17,01,93</b>	<b>17,98,38</b>	<b>19,77,31</b>
<b>Approved Projects</b>									
3005-7040 - Urban biased marginal women development project(01/10/2008-30/09/2015)	1-2	1,32,00	3,50,00	3,15,00	4,48,00	4,80,00	4,56,00	0	0
3005-7050 - Tottho Apa: Empowering Women through ICT towards Digital Bangladesh.(01/07/11-30/06/14)	3	2,37,00	3,00,00	1,96,00	6,00,00	4,07,00	0	0	0
3005-7060 - Jatiyo Mohila Sangstha District Complex Project (01/07/2011-31/12/13)	1-6	19,00	7,00,00	6,00,00	5,00,00	11,30,00	0	0	0
3005-7214 - District Based Women Computer Training (2nd Phase) (01/07/2008-30/06/2013)	1-6	3,80,00	4,71,00	4,77,00	0	0	0	0	0
3005-7219 - Promotion of Women Entrepreneur's For Economic Empowerment Project (2nd Phase)(01/07/2010 - 30/06/2015)	1-6	2,89,00	2,81,00	2,93,00	3,00,00	2,47,00	2,59,00	0	0
<b>Total : Approved Projects</b>		<b>10,57,00</b>	<b>21,02,00</b>	<b>18,81,00</b>	<b>18,48,00</b>	<b>22,64,00</b>	<b>7,15,00</b>	<b>0</b>	<b>0</b>
<b>Total : Development</b>		<b>10,57,00</b>	<b>21,02,00</b>	<b>18,81,00</b>	<b>18,48,00</b>	<b>22,64,00</b>	<b>7,15,00</b>	<b>0</b>	<b>0</b>
<b>Total :</b>		<b>26,70,39</b>	<b>38,73,29</b>	<b>36,52,29</b>	<b>34,05,48</b>	<b>38,79,17</b>	<b>24,16,93</b>	<b>17,98,38</b>	<b>19,77,31</b>

## 6.4 Bangladesh Shishu Academy

### 6.4.1 Recent Achievements

Each year, 35 activities were implemented in 64 Districts and 6 Upazilas under the Child Development Program, and through this program 13 lakh children have been assisted. As a result, their talents have been developed and awareness increased. Children were provided with children development and pre-school education under the Early Learning Facilities Program through 8,058 centres; with 25-30 children (aged between 0-5) at each centre. The National Children Award Programme and seasonal competitions in 51 subjects were organized from the Upazila to the National Level. Every year around 5.0 lakh children take part in this competition. 35,000 children were trained in 10 different subjects, including singing, dancing, painting, recitation, playing the guitar and acting. 710 children books were published to make children more attentive to their lessons. In addition, a monthly child magazine named "Shishu" has been published regularly, and a "Shishu Biswakosh (Children's Encyclopaedia)" was published in five volumes. Each year, around 4 lakh children got access to reading books at libraries and 1.2 lakh children took part in a book reading competitions. Moreover, 10 films were produced completely by children under the scope of the Children Film Production Programme. Children's Science Encyclopaedia in two volumes was also published. Children's Computer Training Centres were launched in 30 districts. Work is in progress to publish a twenty-five volumes book based on life and work of Bangabandhu. Meanwhile, 17 books were published.

## 6.4.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit of Measurement	2011-12		2012-13		Medium Term Targets				
				Revised Target	Actual	Target	Revised Target	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Create opportunities for women and children to access modern information technology	Computer training for the children	1	Person (000)	0.90	0.90	0.90	0.90	1.92	1.92	1.92	1.92	1.92
2. Operate Children Growth Centres and the <i>Sisimpur</i> Program to provide early childhood education for children aged 0-5 years	Early learning (Children)	4	Lakh person	2.17	2.17	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Pre-primary entertainment education		Lakh Person	3.50	3.50	2.70	2.70	1.50	-	-	-	-
3. Publication of books, periodicals and dictionaries suitable to children in order to develop respect towards the mother tongue	Publication of children book	4	No.	25	25	27	27	30	30	33	36	40
	Opportunity for children to use library		Lakh person	2.75	2.75	3.00	3.00	3.25	3.50	3.75	4.00	4.25
4. Programs on mental, intellectual and cultural development of children	Cultural Training for children	4	Person (000)	37.00	37.00	40.00	40.00	45.00	45.00	55.00	60.00	65.00
	Children award		Lakh person	3.75	3.75	3.85	3.85	3.90	4.00	4.10	4.20	4.30

## 6.4.3 Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects

(Taka in Thousand)

Name of the Operational Unit/Programme/Project	Related Activity	Actual 2011-12	Budget 2012-13	Revised 2012-13	Medium Term Expenditure Estimates				
					2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6	7	8	9	10
<b>Operational Units</b>									
3005-3093 - Bangladesh Shishu Academy	1-4	12,49,69	12,20,62	15,30,40	17,52,65	16,52,80	17,36,53	18,48,55	19,62,71
3005-3105 - Children's Award	4	76,75	80,00	80,00	98,00	99,00	1,13,00	1,30,00	1,43,00
3005-3489 - Shishu Bikash Kendra	4	0	3,00,00	3,00,00	3,20,00	5,50,00	6,05,00	6,65,50	7,32,05
3005-3573 - National Children Day	4	64,49	70,00	74,85	78,00	85,00	95,00	1,05,00	1,15,00
<b>Total : Operational Units</b>		<b>13,90,93</b>	<b>16,70,62</b>	<b>19,85,25</b>	<b>22,48,65</b>	<b>23,86,80</b>	<b>25,49,53</b>	<b>27,49,05</b>	<b>29,52,76</b>
<b>Approved Programmes</b>									
3096-4635 - Computer Training Program for Children	1	14,05	14,05	14,05	0	0	0	0	0
<b>Total : Approved Programmes</b>		<b>14,05</b>	<b>14,05</b>	<b>14,05</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total : Non Development</b>		<b>14,04,98</b>	<b>16,84,67</b>	<b>19,99,30</b>	<b>22,48,65</b>	<b>23,86,80</b>	<b>25,49,53</b>	<b>27,49,05</b>	<b>29,52,76</b>
<b>Approved Projects</b>									
3005-5011 - Early learning for Child Development (01/07/2006 - 30/12/2013)	2-4	96,00	12,52,00	23,70,00	28,98,00	27,27,00	0	0	0
3005-7021 - Sisimpur Outreach (01/01/2009-31/12/2013)	2	8,52,08	3,76,00	5,44,00	1,34,00	0	0	0	0
3005-7234 - Construction Project of Bangladesh Shishu Academy Complex in 6 (six) Districts	1-4	23,12,00	22,02,00	11,71,00	20,00,00	0	0	0	0
<b>Total : Approved Projects</b>		<b>32,60,08</b>	<b>38,30,00</b>	<b>40,85,00</b>	<b>50,32,00</b>	<b>27,27,00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total : Development</b>		<b>32,60,08</b>	<b>38,30,00</b>	<b>40,85,00</b>	<b>50,32,00</b>	<b>27,27,00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total :</b>		<b>46,65,06</b>	<b>55,14,67</b>	<b>60,84,30</b>	<b>72,80,65</b>	<b>51,13,80</b>	<b>25,49,53</b>	<b>27,49,05</b>	<b>29,52,76</b>

# Appendix B: Tables

**Appendix Table I Macrofinancial State of the Economy**

<i>In Crore Taka</i>	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02
Revenue and Foreign Grants													
Revenues (Statement I)	167459	139670	118385	92847	79461	69382	57301	52542	45722	41300	36171	33084	28456
Tax Revenue	141219	116824	95785	76042	63955	56789	45838	42915	37312	33640	29071	25500	22023
NBR Tax Revenue	136090	112259	91870	72590	61000	54500	43850	41055	35652	32190	27750	23750	20730
Non-NBR Tax Revenue	5129	4565	3915	3452	2955	2289	1988	1860	1660	1450	1321	1750	1293
Non-Tax Revenue	26240	22846	22600	16805	15506	12593	11463	9627	8410	7660	7100	7584	6433
Foreign Grants/1 (Statement V)	6670	6044	4938	4809	5130	6346	4255	2508	3305	1889	2596	3041	3663
Total :	174129	145714	123323	97656	84591	75728	61556	55050	49027	43189	38767	36125	32119
Expenditure													
Non-Development Expenditure	134449	111675	102903	85786	77243	66756	52928	42286	38082	33208	29634	23983	22931
Non-Development Revenue Expenditure (Statement III)	113471	99496	87851	75230	69504	60745	48431	39538	35524	30518	27725	22390	21401
of which													
Domestic Interest	26003	21604	16519	13271	14471	11274	9464	6298	5752	5380	5461	3589	3644
Foreign Interest	1740	1698	1478	1438	1337	1291	1321	1339	1295	1153	976	1025	965
Non-Development Capital Expenditure/2 (Statement IV)	20978	12179	15052	10556	7739	6010	4497	2749	2558	2690	1909	1594	1531
Net Outlay for Food Account Operation (Statement VIII)	263	358	631	241	326	700	300	202	158	215	521	235	363
Loans & Advances (Net)/3 (Statement VIA)	15504	19568	9413	3223	1631	1972	5134	-1211	-1162	-975	-874		-488
of which													
Liabilities of Government (from BPC)		0	0	0	0	0	7523	0	0	0	0	-564	0
Structural Adjustment Expenditure (Statement VIA)		0	0	150	332	1000	300	0	750	960	1490	0	0
Development Expenditure	72275	60137	50642	42770	34287	29536	28475	28463	26554	23839	21212	20034	19653
Development Programs Financed from Revenue Budget/4 (Statement IV)	1934	1225	1331	1498	1420	1152	923	1434	790	860	0		
Non-ADP Project (Statement VA)	3014	2473	2035	1578	1228	1005	588	548	491	296	390	371	284
Annual Development Program (Statement IX)	65870	55000	46000	38500	30500	25600	26500	26000	24500	22000	20300	19000	18747
Non-ADP FFW and Transfer/5 (Statement X)	1457	1439	1276	1194	1139	1778	464	481	773	683	522	663	622
Total - Expenditure :	222491	191738	163589	132170	113819	99962	87137	69741	64382	57247	51983	43689	42460
Overall Deficit (Including Grants) :	-48362	-46024	-40266	-34514	-29228	-24234	-25581	-14691	-15355	-14058	-13216	-7564	-10341
Overall Deficit (Excluding Grants) :	-55032	-52068	-45204	-39323	-34358	-30580	-29836	-17199	-18660	-15947	-15812	-10605	-14004
Financing													
Foreign Borrowing-Net	14398	12540	13058	10834	8673	7236	6305	5856	7015	6960	6713	3132	4035
Foreign Borrowing (Statement V)	23729	20398	18685	15968	13215	11457	10403	9618	10045	9441	9805	6139	6559
Amortization (Statement IX)	-9331	-7858	-5627	-5134	-4542	-4221	-4098	-3762	-3030	-2481	-3092	-3007	-2524
Domestic Borrowing (Statement VIB)	33964	33484	27208	23680	20555	16998	19276	8835	8340	7098	6503	4432	6306
Borrowing from Banking System (Net)	25993	23000	18957	15680	16755	13498	7253	5435	3639	2598	3043	632	2004
Long-Term Debt (Net)	14355	18400	17878	12570	12577	-1800	-725	427	194	129	437	238	499
Short-Term Debt (Net)	11638	4600	1079	3110	4178	15298	7978	5008	3445	2469	2606	394	1505
Non-Bank Borrowing (Net)	7971	10484	8251	8000	3800	3500	4500	3400	4701	4500	3460	3800	4302
National Savings Schemes (Net)	4971	7400	6000	7477	3277	2786	3778	2600	3726	3554	3088	4140	3705
Others/6 (Statement VII)	3000	3084	2251	523	523	714	722	800	975	946	372	-340	597
Non-Cash Bond (Liabilities of BPC)		0	0	0	0	0	7523	0	0	0	0		
Total - Financing :	48362	46024	40266	34514	29228	24234	25581	14691	15355	14058	13216	7564	10341
Memorandum Item : GDP	1188800	1041360	899670	780290	686730	613111	530300	465300	417100	370123	329400	300400	273200

Source: Finance Division, Ministry of Finance, Government of Bangladesh

**Appendix Table 2 Seven Ministry Mostly Engaged in Children's Affairs**

		Ministry of Woman and Children's Affairs	Ministry of Health and Family Welfare	Ministry of Social Welfare	Ministry of Primary and Mass Education	Ministry of Education	Ministry of Food	Ministry of Disaster Management and Relief
1997-98	Revised	565807	19851185	1037966	11433285	22471673	21361069	8500800
	Budget	625322	18768175	601842	9509805	10991648	14847401	8361000
	Actual	0	0	0	0	0	0	0
1998-99	Revised	612343	20868143	1273683	12019864	25466024	30816526	8938800
	Budget	718842	21600471	1251743	12121339	24704462	22618826	8448800
	Actual	431211	13370728	1212869	11476576	23198454	28539057	218579
1999-00	Revised	878332	23633559	1359750	13120789	28031084	27487279	13359000
	Budget	754486	24362063	1341815	13338334	27034943	24504881	8313500
	Actual	408813	14598167	1281019	12427700	25969398	26038652	13304742
2000-01	Revised	717079	26269539	1807038	13782809	30872730	25026334	7858100
	Budget	1048516	26883989	1406441	13704771	28721980	27246583	5959000
	Actual	656682	21778745	1736414	13229912	30678840	16101629	8253841
2002-01	Revised	727355	26494405	2016633	14284341	32259060	21855612	6896450
	Budget	900986	28735472	1996513	14026723	31892855	26852328	6384850
	Actual	503576	23969177	1941175	13688071	32143042	19760295	6007994
2003-02	Revised	901566	27967781	2554093	14686288	35492210	19336133	7583200
	Budget	1233112	30276897	2532000	14766840	34547582	20934395	6673600
	Actual	798982	23339165	2603325	13581664	34770042	15924012	4568996
2003-04	Revised	2067969	33443544	3176975	16304252	40555674	19945218	5542200
	Budget	2370308	29220657	3187540	15007935	39392645	19335119	6681100
	Actual	2010316	22516396	3114272	14984789	39140179	18619386	4985215
2004-05	Revised	5433932	31747911	4221728	18044600	44500133	33451116	0
	Budget	5267822	37318100	4157623	16462028	43876524	28468791	0
	Actual	5078789	19606007	4136879	16364820	43369707	32603536	0
2005-06	Revised	6010747	41114134	5518649	21242962	52832190	34339061	0
	Budget	6428528	42401617	5365047	21004359	56593694	36423763	0
	Actual	5804868	27150967	5356439	19779255	50815565	24844825	0
2006-07	Revised	6669618	49700196	6671246	32036877	57216260	44510598	0
	Budget	7495761	47969251	6624338	24622930	61827888	40053490	0
	Actual	4653076	42029893	6436319	28228130	55594443	35873665	0
2007-08	Revised	11106336	52734223	7507635	33883383	61794837	71003215	0
	Budget	8255741	54819524	7496018	33731254	65063304	62632851	0
	Actual	8995650	45845435	7433517	29845379	59704932	58371775	0
2008-09	Revised	12150945	62085020	9229454	34656987	67392217	104070048	0
	Budget	13561927	61051752	9201704	36039985	68784708	135513170	0
	Actual	12326489	51134019	9113188	32821827	65550253	102884462	0
2009-10	Revised	12163046	68524223	12048704	40255876	89716763	66839691	13292700
	Budget	13452700	70003597	11935013	37557410	74156938	116486061	0
	Actual	12109794	62899836	11914391	41404619	87284985	39822061	11399893
2010-11	Revised	11941211	76366561	16762550	49477176	101756547	96708153	13988798
	Budget	12413750	81489200	16876829	48666382	98853200	76955379	13098653
	Actual	10551094	73052211	16720505	51564085	100917605	95857366	8242773
2011-12	Revised	12377636	81689800	17753026	52682693	106499858	94456717	14801420
	Budget	12374400	88757550	17800000	54500000	108730000	104057699	14526900
	Actual	11114749	76860998	17678605	57520941	105924593	88964362	13687494
2012-13	Revised	13337634	91517987	18281549	55409810	115589712	89541550	16559555
	Budget	13060182	93461100	18293020	54500000	115991400	98122292	15549428
	Actual	13082777	85665452	17903192	57354271	113409579	65377116	15435062
2013-14	Budget	14493813	94950000	20218528	66573700	131792300	98247835	19120778

Source: Finance Division, Ministry of Finance, Government of Bangladesh

**Appendix Table 3 Ministry of Women and Children's Affairs**  
(Active Operations of 2013-14 and 2012-13. In 000 Taka)

Function Description	Operation Description	Description	2013-14	2012-13	2012-13	2012-13	Identifiable
			Budget	Revised	Budget	Actual	
Secretariat	Capacity Building for Monitoring Child Rights (01/03/07-31/12/2011) Approved		0	8800	11800	1276	Fully Identifiable
Secretariat	Enabling Environment for Child Rights(01/07/2012-30/06/2017)		676700	3900	0	582161	Fully Identifiable
Autonomous Bodies & Other Institutions	Bangladesh Shishu Academy	Grants in Aid	175265	153040	122062	153040	Fully Identifiable
Autonomous Bodies & Other Institutions	Children's Award	Grants in Aid	9800	8000	8000	8000	Fully Identifiable
Autonomous Bodies & Other Institutions	Shishu Bikash Kendra	Grants in Aid	32000	30000	30000	22500	Fully Identifiable
Autonomous Bodies & Other Institutions	National Children Day	Grants in Aid	7800	7485	7000	7458	Fully Identifiable
Autonomous Bodies & Other Institutions	Early learning for Child Development (01/07/2006 - 30/12/2013)		289800	237000	125200	237000	Fully Identifiable
Autonomous Bodies & Other Institutions	Sisimpur Outreach(01/01/2009-31/12/2013)		13400	54400	37600	54400	Fully Identifiable
Autonomous Bodies & Other Institutions	Construction Project of Bangladesh Shishu Academy Complex in 6 (six) Districts		200000	117100	220200	117100	Fully Identifiable
Department of Women Affairs	Daycare Program for the Children of lower and Middle Income Working Women(01/07/09 - 30/06/14)		27000	22300	24300	22301	Fully Identifiable
Development Program Financed by Revenue Budget	Computer Training Program for Children	Supplies and Services	0	1405	1405	1405	Fully Identifiable
Development Program Financed by Revenue Budget	Publication of life and work based books on the Father of the Nation Bangabandhu for Children	Supplies and Services	0	9468	0	9468	Fully Identifiable
Development Program Financed by Revenue Budget	Empowering Adolescent girls and boys through organizing them in adolescent Clubs for brining Positive Changes within the communities (01/07/2011-30/06/2014)		24808	37973	37973	34498	Fully Identifiable
		<b>Sub Total</b>	<b>1456573</b>	<b>690871</b>	<b>625540</b>	<b>1250607</b>	<b>Fully Identifiable</b>
Autonomous Bodies & Other Institutions	Maternity Allowance for the Poor Mother	Grants in Aid	531700	441968	441968	429209	Partially Identifiable
Department of Women Affairs	Establishment of pediatric and Women Cardiac Unit in National Heart Foundation(01/01/2012-31/12/2015)		60000	40000	40000	40000	Partially Identifiable
		<b>Sub Total</b>	<b>591700</b>	<b>481968</b>	<b>481968</b>	<b>469209</b>	<b>Partially Identifiable</b>
Secretariat	Secretariat		206130	133646	156891	118540	Not Identifiable
Secretariat	VGD Programs		8892043	8971969	8449832	8295039	Not Identifiable
Secretariat	Formulation of National Action Plan (NAP) for Implementation of National Women Development Policy, 2011 (01/07/2011-31/03/2013)	Supplies and Services	0	2500	0	0	Not Identifiable
Secretariat	Multi sectoral Program on violence against women (3rd Phase)(01/07/2011 - 30/06/16)		80500	88800	99900	91963	Not Identifiable
Secretariat	Block allocation for unapproved project.	Capital Block Allocation & Misc. Capital Expenditure	138400	0	113500	0	Not Identifiable
Autonomous Bodies & Other Institutions	Fund for Micro-credit for Self-employment of Women	Grants in Aid	10000	40000	40000	34346	Not Identifiable
Autonomous Bodies & Other Institutions	National Women's Association	Grants in Aid	155748	140939	140939	140939	Not Identifiable
Autonomous Bodies & Other Institutions	Women Voluntary Social Welfare Center	Grants in Aid	70000	67500	67500	66911	Not Identifiable



Function Description	Operation Description	Description	2013-14	2012-13	2012-13	2012-13	Identifiable
			<b>Budget</b>	<b>Revised</b>	<b>Budget</b>	<b>Actual</b>	
Autonomous Bodies & Other Institutions	Karmajibi Lactating Mother Sohaita Tohbil	Grants in Aid	431220	342433	342433	341088	Not Identifiable
	Urban based marginal women development project(01/10/2008-30/09/2015)		44800	31500	35000	33500	Not Identifiable
Autonomous Bodies & Other Institutions	Tottho Apa: Empowering Women through ICT towards Digital Bangladesh.(01/07/11-30/06/14)		60000	19600	30000	20000	Not Identifiable
Autonomous Bodies & Other Institutions	Jatiyo Mohila Sangstha District Complex Project (01/07/2011-31/12/13)		50000	60000	70000	60000	Not Identifiable
Autonomous Bodies & Other Institutions	District Based Women Computer Training (2nd Phase) (01/07/2008-30/06/2013)		0	47700	47100	47700	Not Identifiable
Autonomous Bodies & Other Institutions	Promotion of Women Entrepreneurs For Economic Empowerment Project (2nd Phase)(01/07/2010 - 30/06/2015)		30000	29300	28100	29300	Not Identifiable
Autonomous Bodies & Other Institutions	Directorate of Women Affairs		947386	858085	881800	786829	Not Identifiable
Department of Women Affairs	Establishment of Working Women Hostel cum Vocational Training Centre at Nalitabari, Sherpur		40000	32500	0	32500	Not Identifiable
Department of Women Affairs	Advancement and promoting women's Rights (01/01/2012-31/12/2016)		60200	0	0	0	Not Identifiable
Department of Women Affairs	Construction of Hostel for Women Garments Workers at Baro- Ashulia Savar, Dhaka (01/07/12 - 30/06/17)		1800	0	0	0	Not Identifiable
Department of Women Affairs	Vertical Extension of Shahid Sheikh Fazilatunnessa Mujib Training Academy		10800	22928	24900	21032	Not Identifiable
Department of Women Affairs	Food and Livelihood Security (FLS)(01/01/2012-30/06/14)		814400	906000	1117200	896403	Not Identifiable
Department of Women Affairs	Promotion of Gender Equality and Women's Empowerment)(01/01/2006 - 30/06/2013)		0	55000	45000	55000	Not Identifiable
Department of Women Affairs	Building of Infrastructural Facilities in 5 (Five) Divisional Towns to Prevent Violence Against Women(01/07/07 - 30/06/14)		300000	183000	130000	177939	Not Identifiable
Department of Women Affairs	Monetization of Women training centre (WTC) at District level (01/07/2010 - 30/06/2013)		28000	32400	50000	29679	Not Identifiable
Department of Women Affairs	Training for Disadvantaged Women on Ready Made Garments (RMG) at Shahid Sheikh Fazilatunnessa Mujib Women training Academy Jirani, Gazipur .(01/09/10-31/08/2012)		0	5900	4000	5913	Not Identifiable
Development Program Financed by Revenue Budget	Exceptional business plan for Registered Women co-operative (Joetha-Halohaghat) (01/01/2013-31/12/2015)	Supplies and Services	51300	7900	0	3768	Not Identifiable
Development Program Financed by Revenue Budget	Specialized Modern Trade Training Program	Supplies and Services	0	23827	23827	23827	Not Identifiable
Development Program Financed by Revenue Budget	Women Information Technology (IT) Training Program	Supplies and Services	0	12363	12363	12363	Not Identifiable
Development Program Financed by Revenue Budget	Introducing e-service delivery in Directorate of Women Affairs	Supplies and Services	22813	18759	18759	3015	Not Identifiable
Development Program Financed by Revenue Budget	Support to Women Entrepreneurship Development( 01/02/2011 - 30/06/2013)	Supplies and Services	0	30246	23630	22322	Not Identifiable
		<b>Sub Total</b>	<b>12445540</b>	<b>12164795</b>	<b>11952674</b>	<b>11349916</b>	<b>Not Identifiable</b>
		<b>Grand Total</b>	<b>14493813</b>	<b>13337634</b>	<b>13060182</b>	<b>13082777</b>	

Source: Ministry of Finance, Government of Bangladesh.

**Appendix Table 4 Ministry of Women and Children Affairs**

	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98
Total Allocation to the Ministry	14493813	13060182	12374400	12413750	13452700	13561927	8255741	7495761	6428528	5267822	2370308	1233112	900986	1048516	754486	718842	625322
Grants in Aid Total	10595344	10370904	8735339	7461711	10425265	11575576	6803444	5103491	4791612	4194984	1119200	68150	66464	313300	71800	64077	0
Grants in Aid Non Dev Total	9934126	9268284	8735339	7461711	10425265	11575576	6803444	5103491	4791612	4194984	1119200	68150	66464	313300	71800	60300	0
Grants in Aid Dev Total	661218	1102620	0	0	0	0	0	0	0	0	0	0	0	0	0	3777	0
Allocation for Staffing	760609	757269	701253	414847	293633	296004	245952	173342	168181	103918	97133	96879	84481	78811	72131	126745	52945
Allocation for Supplies and Maintenance	2032303	1189316	1216518	509874	454611	161824	135151	153432	71207	37520	31075	31483	29540	26406	25255	120444	21930
Allocations for Assets, Land and Construction																	
Assets, Land and Construction	806517	511165	561742	55528	10700	10600	17300	20100	5750	1000	500	500	0	7400	0	165051	300
Allocations for Staffing, Supplies and Maintenance, and Assets, Land and Construction	3599429	2457750	2479513	980249	758944	468428	398403	346874	245138	142438	128708	128862	114021	112617	97386	412240	75175

Source: Finance Division, Ministry of Finance, Government of Bangladesh.

## Appendix Table 5 Ministry of Health and Family Welfare

(Active Operations of 2013-14 and 2012-13. In 000 Taka)

Function Description	Operation Description	Description	2013-14	2012-13	2012-13	2012-13	
			Budget	Revised	Budget	Actual	Identifiable
Secretariat	Global Alliance on Vaccines and Immunization (GAVI)	Supplies and Services	200000	200000	200000	0	Child Explicitly
Health and Population Sector Program	Child Health Under ESD	Supplies and Services	0	0	0	87	Child Explicitly
Health and Population Sector Program	Child Health Under ESD	Repairs, Maintenance and Rehabilitation	0	0	0	1	Child Explicitly
Health and Population Sector Program	Child Health Under ESD	Construction and Works	0	0	0	90	Child Explicitly
Autonomous Bodies & Other Institutions	Dhaka Shishu Hospital	Grants in Aid	130000	125000	125000	125000	Child Explicitly
Autonomous Bodies & Other Institutions	Bangladesh Child Health Institute	Grants in Aid	1500	2000	2000	2000	Child Explicitly
Autonomous Bodies & Other Institutions	Shishu Sasthya Foundation, Bangladesh	Grants in Aid	2200	2200	2200	2200	Child Explicitly
Autonomous Bodies & Other Institutions	Khulna Shishu hospital	Grants in Aid	5000	5000	5000	5000	Child Explicitly
Autonomous Bodies & Other Institutions	Dr. Zahed Shishu Hospital, Faridpur	Grants in Aid	2500	3300	3300	3300	Child Explicitly
Autonomous Bodies & Other Institutions	Society for Assistance to Hearing Impaired Children	Grants in Aid	10000	11000	11000	11000	Child Explicitly
Autonomous Bodies & Other Institutions	Institute of Child and Mother Health	Grants in Aid	130000	130000	130000	130000	Child Explicitly
Department of Health Services	* Extension of Dhaka Shishu (Children) Hospital	Construction and Works	80000	0	50000	25000	Child Explicitly
Department of Health Services	* Extension of Dhaka Shishu (Children) Hospital	Capital Block Allocation & Misc. Capital Expen.	0	25000	0	0	Child Explicitly
School Health Centers	School Health Clinics	Pay of Officers	10023	9500	10550	9440	Child Explicitly
School Health Centers	School Health Clinics	Pay of Establishment	7913	7500	8704	7909	Child Explicitly
School Health Centers	School Health Clinics	Allowances	12510	11685	12490	11433	Child Explicitly
School Health Centers	School Health Clinics	Supplies and Services	5605	5505	5455	4307	Child Explicitly
Development Program Financed by Revenue Budget	Centre for Neuro-development and Autism in Children	Supplies and Services	0	19050	19050	2169	Child Explicitly
Development Program Financed by Revenue Budget	Centre for Neuro-development and Autism in Children	Acquisition of Assets	0	5301	5301	3544	Child Explicitly
Development Program Financed by Revenue Budget	Centre for Neuro-development and Autism in Children	Construction and Works	0	4257	4257	0	Child Explicitly
	<b>Total Child Explicitly</b>		<b>597251</b>	<b>566298</b>	<b>594307</b>	<b>342480</b>	
Secretariat	Global Alliance on Vaccines and Immunization (GAVI)	Supplies and Services	200000	200000	200000	0	Child Plus Mother
Health and Population Sector Program	Child Health Under ESD	Supplies and Services	0	0	0	87	Child Plus Mother
Health and Population Sector Program	Child Health Under ESD	Repairs, Maintenance and Rehabilitation	0	0	0	1	Child Plus Mother
Health and Population Sector Program	Child Health Under ESD	Construction and Works	0	0	0	90	Child Plus Mother
Autonomous Bodies & Other Institutions	Chittagong MAA-O SHISHU Hospital	Grants in Aid	10000	10000	10000	10000	Child Plus Mother
Autonomous Bodies & Other Institutions	Dhaka Shishu Hospital	Grants in Aid	130000	125000	125000	125000	Child Plus Mother
Autonomous Bodies & Other Institutions	Bangladesh Child Health Institute	Grants in Aid	1500	2000	2000	2000	Child Plus Mother
Autonomous Bodies & Other Institutions	TN Mother Child Hospital	Grants in Aid	6000	4000	4000	4000	Child Plus Mother
Autonomous Bodies & Other Institutions	Shishu Sasthya Foundation, Bangladesh	Grants in Aid	2200	2200	2200	2200	Child Plus Mother
Autonomous Bodies & Other Institutions	Khulna Shishu hospital	Grants in Aid	5000	5000	5000	5000	Child Plus Mother

Function Description	Operation Description	Description	2013-14 Budget	2012-13 Revised	2012-13 Budget	2012-13 Actual	Identifiable
Autonomous Bodies & Other Institutions	Dr. Zahed Shishu Hospital, Faridpur	Grants in Aid	2500	3300	3300	3300	Child Plus Mother
Autonomous Bodies & Other Institutions	Society for Assistance to Hearing Impaired Children	Grants in Aid	10000	11000	11000	11000	Child Plus Mother
Autonomous Bodies & Other Institutions	Institute of Child and Mother Health	Grants in Aid	130000	130000	130000	130000	Child Plus Mother
Department of Health Services	* Extension of Dhaka Shishu (Children) Hospital	Construction and Works	80000	0	50000	25000	Child Plus Mother
Department of Health Services	* Extension of Dhaka Shishu (Children) Hospital	Capital Block Allocation & Misc. Capital Expen.	0	25000	0	0	Child Plus Mother
Department of Health Services	Establishment of Mother and child care Hospital under A.K Khan health care centre	Construction and Works	0	0	20000	0	Child Plus Mother
Department of Health Services	Establishment of Mother and child care Hospital under A.K Khan health care centre	Capital Block Allocation & Misc. Capital Expen.	500	500	0	0	Child Plus Mother
Department of Health Services	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Pay of Establishment	4150	0	0	2170	Child Plus Mother
Department of Health Services	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Allowances	1480	0	0	1954	Child Plus Mother
Department of Health Services	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Supplies and Services	4107050	0	4414300	904586	Child Plus Mother
Department of Health Services	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Repairs, Maintenance and Rehabilitation	23420	0	0	7958	Child Plus Mother
Department of Health Services	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Grants in Aid	0	0	0	2	Child Plus Mother
Department of Health Services	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Block Allocations	0	0	0	2923286	Child Plus Mother
Department of Health Services	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Revenue - General	0	3985100	0	0	Child Plus Mother
Department of Health Services	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Acquisition of Assets	233900	0	235700	97561	Child Plus Mother
Department of Health Services	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Capital Block Allocation & Misc. Capital Expenditure	0	307500	0	112054	Child Plus Mother
School Health Centres	School Health Clinics	Pay of Officers	10023	9500	10550	9440	Child Plus Mother
School Health Centres	School Health Clinics	Pay of Establishment	7913	7500	8704	7909	Child Plus Mother
School Health Centres	School Health Clinics	Allowances	12510	11685	12490	11433	Child Plus Mother
School Health Centres	School Health Clinics	Supplies and Services	5605	5505	5455	4307	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Pay of Officers	700	0	0	497	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Pay of Establishment	5000	0	0	4202	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Allowances	4700	0	0	3924	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Supplies and Services	1181600	0	1290000	1048861	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Repairs, Maintenance and Rehabilitation	18000	0	0	5597	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	State Trading	0	0	0	8	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Block Allocations	0	0	0	210005	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Revenue - General	0	1330000	0	0	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Acquisition of Assets	40000	0	60000	29778	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Loans	0	0	0	0	Child Plus Mother
Department of Family Planning	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Capital Block Allocation & Misc. Capital Expenditure	0	60000	0	30000	Child Plus Mother
Development Program Financed by Revenue Budget	Centre for Neuro-development and Autism in Children	Supplies and Services	0	19050	19050	2169	Child Plus Mother

Function Description	Operation Description	Description	2013-14	2012-13	2012-13	2012-13	
			Budget	Revised	Budget	Actual	Identifiable
Development Program Financed by Revenue Budget	Centre for Neuro-development and Autism in Children	Acquisition of Assets	0	5301	5301	3544	Child Plus Mother
Development Program Financed by Revenue Budget	Centre for Neuro-development and Autism in Children	Construction and Works	0	4257	4257	0	Child Plus Mother
	<b>Total Children plus Mother</b>		<b>6233751</b>	<b>6263398</b>	<b>6628307</b>	<b>5738923</b>	
Secretariat	National Nutrition Project-1	Pay of Establishment	0	0	0	135	Nutrition
Secretariat	National Nutrition Project-1	Allowances	0	0	0	87	Nutrition
Secretariat	National Nutrition Project-1	Supplies and Services	0	0	0	5	Nutrition
Secretariat	Comprehensive public health nutrition program	Supplies and Services	0	0	0	3198	Nutrition
Autonomous Bodies & Other Institutions	Bangladesh National Nutrition Council	Grants in Aid	5000	7500	7500	7500	Nutrition
Department of Health Services	National Nutrition Services (NNS)	Pay of Officers	1500	0	0	792	Nutrition
Department of Health Services	National Nutrition Services (NNS)	Pay of Establishment	2500	0	0	2554	Nutrition
Department of Health Services	National Nutrition Services (NNS)	Allowances	4000	0	0	3117	Nutrition
Department of Health Services	National Nutrition Services (NNS)	Supplies and Services	819500	0	1810000	377209	Nutrition
Department of Health Services	National Nutrition Services (NNS)	Repairs, Maintenance and Rehabilitation	2500	0	0	4919	Nutrition
Department of Health Services	National Nutrition Services (NNS)	Block Allocations	0	0	0	72549	Nutrition
Department of Health Services	National Nutrition Services (NNS)	Revenue - General	0	1010000	0	0	Nutrition
Department of Health Services	National Nutrition Services (NNS)	Acquisition of Assets	0	0	30000	2520	Nutrition
Department of Health Services	National Nutrition Services (NNS)	Construction and Works	20000	0	0	247	Nutrition
Department of Health Services	National Nutrition Services (NNS)	Capital Block Allocation & Misc. Capital Expenditure	0	30000	0	0	Nutrition
Specialised Hospitals and Institutions	Institute of Public Health Nutrition, Dhaka	Pay of Officers	8440	8000	12132	8671	Nutrition
Specialised Hospitals and Institutions	Institute of Public Health Nutrition, Dhaka	Pay of Establishment	16050	11000	13188	9361	Nutrition
Specialised Hospitals and Institutions	Institute of Public Health Nutrition, Dhaka	Allowances	14107	12063	17086	11790	Nutrition
Specialised Hospitals and Institutions	Institute of Public Health Nutrition, Dhaka	Supplies and Services	3040	2790	2640	2467	Nutrition
Specialised Hospitals and Institutions	Institute of Public Health Nutrition, Dhaka	Repairs, Maintenance and Rehabilitation	200	120	120	100	Nutrition
Specialized Hospitals and Institutions	Institute of Public Health Nutrition, Dhaka	Acquisition of Assets	450	400	370	398	Nutrition
	<b>Total Nutrition</b>		<b>897287</b>	<b>1081873</b>	<b>1893036</b>	<b>507619</b>	

Source: Finance Division, Ministry of Finance, Government of Bangladesh

## Appendix Table 6 Ministry of Health and Family Welfare

(in 000 Taka)

Year	Total Ministry	Total Children plus Mother	Total Nutrition	Total Child Explicitly	Total Children plus Mother Plus Nutrition	Total Child Explicitly Plus Nutrition
1997-98	18768175	1216847	318875	871247	1535722	1190122
1998-99	21600471	45503	11315	45503	56818	56818
1999-00	24362063	52384	12947	52384	65331	65331
2000-01	26883989	51465	370077	51415	421542	421492
2002-01	28735472	52816	1218796	52766	1271612	1271562
2003-02	30276897	56158	953802	56058	1009960	1009860
2003-04	29220657	90160	3337507	89960	3427667	3427467
2004-05	37318100	178873	15560	107973	194433	123533
2005-06	42401617	1018522	1535099	124722	2553621	1659821
2006-07	47969251	1113181	1873209	140981	2986390	2014190
2007-08	54819524	1829008	1453459	348658	3282467	1802117
2008-09	61051752	1637896	1572834	384396	3210730	1957230
2009-10	70003597	1643456	2121726	398956	3765182	2520682
2010-11	81489200	1678805	2529226	631805	4208031	3161031
2011-12	88757550	594425	67179	590725	661604	657904
2012-13	93461100	6628307	1893036	594307	8521343	2487343
2013-14	94950000	6233751	897287	597251	7131038	1494538

Source: Finance Division, Ministry of Finance, Government of Bangladesh