

DECONSTRUCTING BUDGET 2021-22

AN EXERCISE IN
ESTIMATING CHILD BUDGET



Co-funded by
the European Union



সেন্টার ফর পলিসি ডায়ালগ (সিপিডি)
Centre for Policy Dialogue (CPD)

unicef

সকল শিশুর জন্য

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Deconstructing Budget 2021-22

An Exercise in Estimating Child Budget

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Section 1

The Context

Child Welfare Scenario

About two-fifths of the total population in Bangladesh are children (aged between 0-18 years), which is indicative of the importance of investing in children for the future of the country. It is from this vantage point that, prioritisation of issues of concern to children in policies, allocations for children in public expenditure and allocative efficiency to advance the interests of children, have assumed such heightened interest in the present context of Bangladesh's development. Since taking good care of children has been enshrined in Bangladesh's constitution, it is a 'rights issue' as far as the children of the country are concerned. However, it is through public policies and public expenditure that these rights will need to be realised on the ground. It is against this backdrop that analysis of budgetary expenditure from the perspectives of children has high practical significance. Such an analysis allows estimating the amount of allocations for specific child-focused programmes and expenditures under various ministries and heads, what proportion of budgetary allocations are going for children, what are the particular projects, and whether these cater to the emerging demands of children.

Various studies and surveys testify that Bangladesh has made impressive progress in terms of many child-centric indicators. According to the UNICEF's MICS, between 2013 and 2019, there were notable progress as regards a number of child welfare indicators, including significant reductions in stunting rate (from 42.0 per cent to 28.0 per cent) under-five mortality rate (from 58 to 40 per thousand live births), and underweight prevalence (from 31.9 per cent to 22.6 per cent). However, the prevalence of wasted (from 9.6 per cent to 9.8 per cent) and overweight children (from 1.6 per cent to 2.4 per cent) has increased between 2013 and 2019. While nationally representative data for the subsequent period for many relevant indicators is not available as yet, it is assumed that child welfare-centric progress was stalled and even reversed in case of several indicators because of the Covid-induced shocks.

The Pandemic and the Children of Bangladesh

The surveys, conducted during the pandemic by various public sector bodies, think-tanks, non-government organisations (NGOs) and international bodies, found significant adverse impacts of the Covid on the children of Bangladesh.

Table 1: Selected Findings Based on Surveys Conducted During the Pandemic

Surveys	Findings
(BIGD, 2020a)	Drop in per capita food expenditure during the Covid was estimated to be about 28.0 per cent in urban areas and about 23.0 per cent rural areas
(BIGD, 2020b)	About 59.0 per cent students had lower protein intake and 34.0 per cent of the households were compelled to reduce food expenses for adolescents
(BRAC, 2020)	Some 56.0 per cent children failed to take part in classes due to logistics barriers during the Covid times, and their study time declined by 80.0 per cent after the schools were closed
(SANEM, 2020)	Nationally, only about 21.0 per cent of students participated in online or TV classes
(Sujon, 2021)	Only 15.0 per cent secondary schools had conducted online classes, and about 94.0 per cent of rural students remained outside of online classes, according to a survey by BANBEIS
(World Bank, 2021)	Some 76 per cent of children of Grade 5 will not achieve minimum reading efficiency due to school closure (comparable figure was 58.0 per cent previously)
(MJF, 2020)	About 10.0 per cent of sample children reported that they had to join work during the Covid times because of financial problems faced by their families, and about 15.0 per cent children became victims of various types of violence
(APSC, 2022)	The number of teachers declined by 83,268 and students by 14,61,634 in a year from 2020 (excluding English-medium schools and Qawmi madrasas). A total of 14,111 privately-run primary schools (kindergartens and NGO-run schools) were closed permanently

Source: Authors' compilation from the websites of the relevant organisations

Table 1 highlights the findings of a number of surveys. The survey results show that children suffered both as children and as family members as a consequence of the pandemic. Child-centric adverse Covid-induced impacts concerned such areas as food and nutrition as well as education and learnings. The children from marginalised families and those from remote areas suffered the most. One would have expected that the budget of FY 2021-22 would take cognisance of the accentuated vulnerabilities and new deprivations, experienced by the children during the pandemic. Regrettably, as would be seen from our analysis, this was not the case.

Section 2

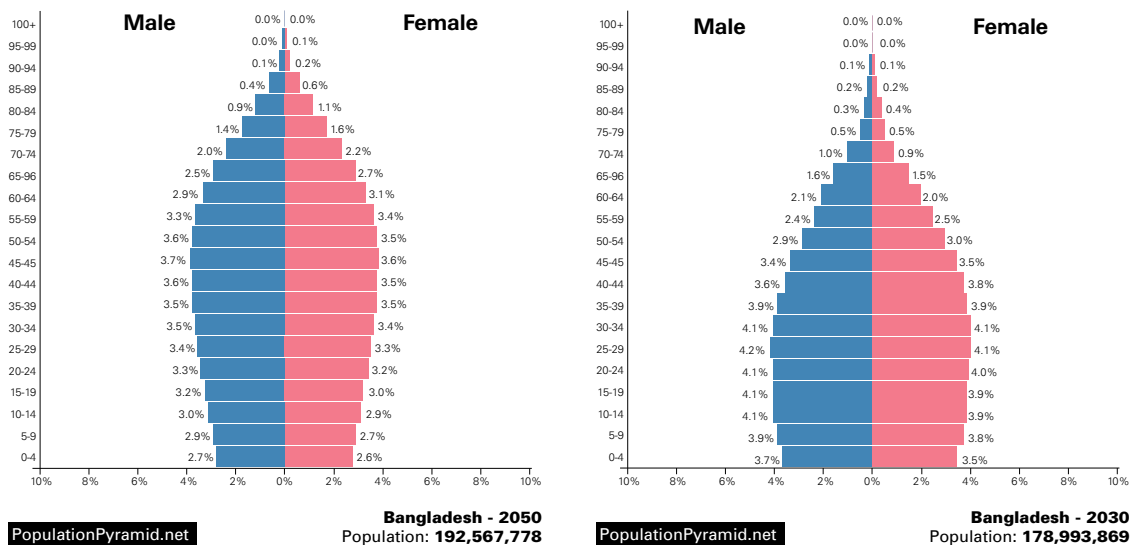
Why investing in Children and Child Budget Matter for Bangladesh

Studies indicate that the deprivations, experienced by children at early stage of development, cannot be fully compensated through interventions at subsequent stages of children’s development when they grow into adults. Any mitigating intervention at a later stage also tends to be disproportionately costly. Precisely for this reason, investment in children is considered to be “paying forward”.

Demographic Dividend

The current demographic dividend (relatively higher ratio of working age population to dependent population) enjoyed by Bangladesh is rather transitory. Already the share of children in the total population is on the decline. According to a study (UNICEF, 2021), by 2033, the window of demographic dividend will start to close. By 2050, a relatively smaller number of working-age population (today’s children) will need to support a much larger number of dependent population (i.e., dependency ratio will be on the rise). Consequently, today’s children will need to be much more productive than today’s adults for the country’s development to be sustainable, not to speak of accelerating the pace of development.

Figure 1: Population Pyramid of Bangladesh in 2030 and 2050



Source: <https://www.populationpyramid.net/>

Thus, it is critically important for Bangladesh to undertake and prioritise time-sensitive investments in today's children while the country's demographic window of opportunity is still open. Education, early childhood development, health, nutrition, water, sanitation, hygiene, child protection, and social protection are the areas in which Bangladesh will need to invest on a priority basis. Indeed, various important national documents of Bangladesh (e.g., the Constitution, the Bangladesh Vision 2041, the ongoing 8th Five-Year Plan, the National Children Policy 2011, and the Children Act 2013) mention the aspiration of helping children grow as healthy, well-endowed and well-equipped future citizens of the country.

Table 2: Children in Key Documents

National Documents	Promises for Children
Constitution	<ul style="list-style-type: none"> • Section 17(a): Free and compulsory education, • Section 28(4): Nothing in this article shall prevent the State from making special provision in favour of women or children
National Children Policy 2011	<ul style="list-style-type: none"> • Poverty alleviation of the children • Elimination of all forms of child abuse and discrimination etc.
Children Act 2013	<ul style="list-style-type: none"> • Specific protective measures for the underprivileged children and the children in contact with the law • Formation of National, District and Upazila Children Welfare Board
8th Five-Year Plan (8FYP)	<ul style="list-style-type: none"> • The 8FYP will accelerate the progress made in improving child and mother nutrition with a combination of augmented supply of nutritious food in general and through school mid-day meals..... through expansion of related social security programmes etc.
Vision 2041	<ul style="list-style-type: none"> • The public sector will have the primary responsibility to ensure that each child goes through minimum 12 years of education by FY 2031 • Primary and secondary school dropout rate is targeted to be zero by 2031

Source: Collated from various documents

Table 2 captures aspirations voiced in a number of important relevant documents, including the Bangladesh Constitution, plan documents and key policies.

Child Budget

In 2015, the Government of Bangladesh (GoB) took the important step to estimate allocations for children in the budget. The very first Child Budget estimation was carried out for the budget for FY 2015-16. The methodology was a blend of (a) nature of expenditure (whether child-focused), and (b) subjective perception (if this was not the case). The estimation was based on allocations for five ministries. For the FY 2016-17 budget, the number of ministries increased to seven, and in FY 2017-18 the number was further increased to 13. In FY 2018-19, the exercise was based on allocation for 15 ministries/divisions. The increase in number was driven by both inclusion of new ministries (e.g., the Ministry of Cultural Affairs, and the Ministry of Youth and Sports) and further division of ministries (e.g., the Ministry of Education was divided into two divisions: Secondary and Higher Education Division, and Technical and Madrasa Education Division). Thus, comparability over the years remains problematic. However, data for FY 2018-19 and FY 2019-20 are comparable as the estimates are based on 15 ministries. The total Child Budget allocation for FY 2015-16 was found to be 12.03 per cent of the total public expenditure for the corresponding year, whereas the comparable figure for FY 2016-17 and FY 2017-18 was 14.57 per cent and 13.97 per cent respectively. The budget speech for FY 2018-19, for the first time, set a target for the Child Budget allocation: “Our goal is to allocate 20 per cent of the total budget for children by 2020,” (MoF, 2019a). This aspiration was reiterated in the Blooming Children Report of FY 2018-19, which stated: “This investment needs to be increased gradually to at least 20 per cent of the national budget in order to create an efficient workforce and capable leadership,” (MoF, 2019b). As was noted, the Ministry of Finance (MoF) calculated the Child Budget based on data for 15 ministries for FY 2018-19, which was found to be 14.13 per cent of the total budgetary allocation for the year. The corresponding figure for FY 2019-20 was 15.33 per cent. Thus, the Child Budget estimates for both the years were below the aspirational target of 20.0 per cent. It should also be noted in this connection that these figures are based on budgetary allocations. In Bangladesh, the allocations are subsequently revised (downward) through mid-course corrections. Also, actual implementation tends to be lower than even the revised budget numbers. This is a caveat that should be taken cognisance of. Regrettably, MoF did not carry out exercise for the subsequent years. This gap is particularly important in view of the fact of children being adversely affected by the Covid pandemic as well as the need to identify and implement measures catering to their emergent needs.

Motivation of the Study

It is against this backdrop that CPD, in partnership with the UNICEF Bangladesh office, decided to fill this gap and carried out the estimates of the Child Budget for FY 2021-22. The partners felt that the Child Budget could play an important role in securing interests of Bangladesh’s children. The budget can help assess as to whether the national economic plans, programmes and budgets, and their implementation, are in alignment with the aspirations articulated in the constitution and are in line with the commitments made by the GoB for the children of the country. It is reckoned that if the Child Budget report is released along with the national budget, it would draw attention to children’s issues and needs, and would help monitor the progress being achieved in this regard. This then could also be helpful in assessing the extent to which

the allocations concerned are being used, whether the allocations are aligned with emerging needs of the children, and how efficacy of allocations for children can be raised. This was the motivation for the current exercise.

Objectives

CPD, in partnership with UNICEF as part of the EU-UNICEF Public Finance Facility for Children Project, supported by the European Union (EU), undertook the exercise to estimate the Child Budget allocations for FY 2021-22. The objectives were to estimate whether allocations for the Child Budget increased against the backdrop of the GoB's declared intention, and to assess whether allocations for children met the specific needs of the Covid-impacted children of Bangladesh.

Methodology

To estimate the Child Budget figures for FY 2021-22, we have followed the same methodology that the GoB has followed to estimate the Child Budget for successive years. The estimation was carried out by analysing each line item from the IBAS++ database concerning the 15 selected ministries/divisions, for both the Revenue Budget and the Annual Development Programme (ADP) under the Development Budget. These respective line items and ADP projects were assigned different weights, taking into cognisance the share of child-focused allocations. Most of the line items and ADP projects were assigned same weights, used by MoF in preparing the earlier Child Budget reports. In case of some (new items and new ADP projects) weights were assigned by examining project details from child-centric lens and based on subjective assessment of authors. Thus, the activities/programmes and their related expenditure items are grouped into two clusters to identify child-focused allocations:

Entirely Child-focused: refers to the expenditures for activities that are fully dedicated to benefit children and mothers. (e.g., school feeding programme in poverty-stricken areas, and establishment of primary and secondary schools and daycare centres)

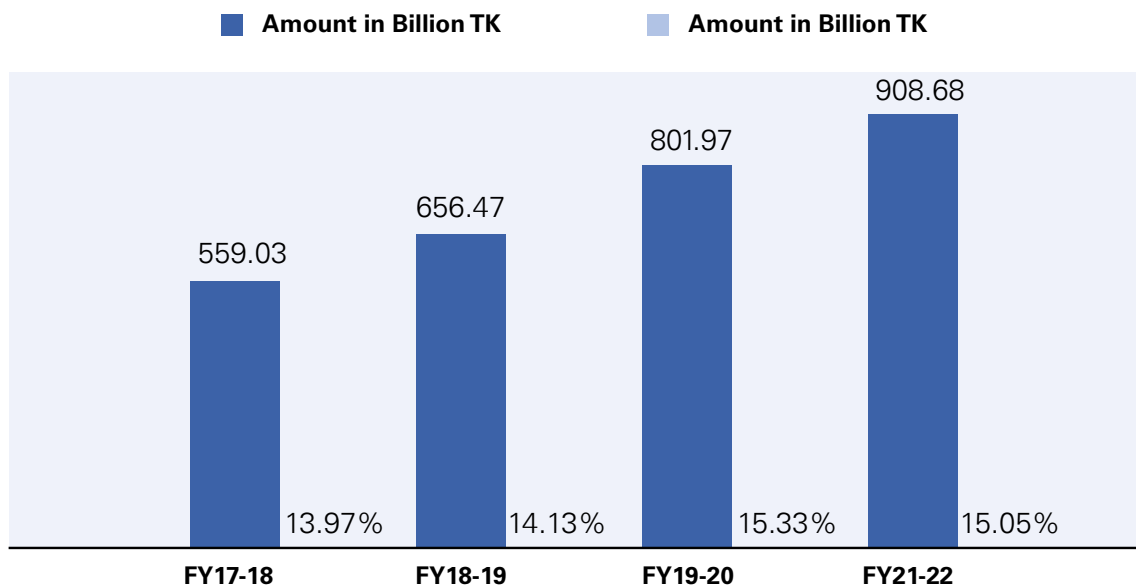
Partially Child-focused: refers to the expenditures for activities that benefit all in the household and community including children. In this case, a certain percentage of the expenditure has been considered as child-focused. The share has been fixed based on two principles: i) proportion of children in the group of targeted beneficiaries of the particular project (e.g., allocation for setting up government colleges, and allocation for households), and ii) proportion of children in the total population (e.g., allocation for setting up hospitals, roads, bridges, etc).

Section 3

Progress in Terms of Child Budget Allocations

Since the last available estimates are for FY 2019-20 (carried out by MoF), this has served as the reference year for the data for FY 2021-22 estimated by the authors.

Figure 2: Child Budget over the Years



Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018-FY 2020)

Total budgetary allocations between these two years (FY 2021-22 versus FY 2019-20), for the 15 ministries/divisions concerned, is found to have increased by 15.8 per cent. Over this same period, the amount of the Child Budget has risen to Tk 90 thousand 868 crore from Tk 80 thousand 197 crore, a growth of 13.3 per cent. Consequently, the share of the Child Budget in total public expenditure has somewhat fallen over the corresponding period, from 15.33 per cent to 15.05 per cent. The corresponding shares of the Child Budget in Bangladesh’s GDP also evince a similar decline from 2.78 per cent in FY 2019-20 to 2.63 per cent in FY 2021-22. Indeed, in view of the adverse impacts of the pandemic on children’s welfare and learning, one would have expected a rise in the share of the Child Budget in the public expenditure. As Figure 2 indicates, progress towards 20.0 per cent of the national budget has actually stalled in FY 2021-22.

Table 3: Ministry/Division-wise Summary of Child-Focused (CF) Budget of Bangladesh for Various Years

Ministries/divisions (Total)	Budget for child-focused activities				Nominal growth FY 20 Vs. FY 22
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2021-22	
Ministry of Primary and Mass Education	218.71	223.55	239.70	261.97	9.29%
Technical and Madrasa Education Division	38.43	44.51	62.02	69.82	12.57%
Secondary and Higher Education Division	154.55	177.16	223.81	268.77	20.09%
Medical Education and Family Welfare Division	17.49	21.46	24.89	29.71	19.36%
Health Services Division	63.02	78.31	94.20	99.73	5.87%
Ministry of Women and Children's Affairs	9.24	13.85	16.26	19.65	20.88%
Ministry of Disaster Management and Relief	24.72	29.55	32.85	31.16	-5.13%
Ministry of Social Welfare	10.42	14.08	19.81	20.25	2.24%
Local Government Division	16.43	25.76	37.73	65.72	74.18%
Ministry of Labour and Employment	0.17	0.20	0.35	0.55	57.67%
Public Security Division	5.21	24.29	43.48	36.53	-15.98%
Ministry of Information	0.10	0.61	0.94	0.64	-32.10%
Ministry of Cultural Affairs	0.21	1.02	2.01	1.49	-26.03%
Ministry of Youth and Sports	0.23	1.71	3.15	1.85	-41.38%
Law and Justice Division	0.10	0.41	0.77	0.83	8.20%
Total (Selected 15 ministries/divisions) =	559.03	656.47	801.97	908.68	13.31%
As % of national budget	13.97%	14.13%	15.33%	15.05%	
As % of GDP	2.50%	2.59%	2.78%	2.63%	

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

As may be seen from Table 3, for most of the child-focused ministries/divisions there is a positive nominal growth between FY 2019-20 and FY 2021-22. Particularly, the growth of allocations for Secondary and Higher Education Division, Medical Education and Family Welfare Division, Ministry of Women and Children’s Affairs, and Local Government Division are relatively high.

On the other hand, the relatively lower growth in Health Services Division and Ministry of Social Welfare are indeed disquieting in view of the adverse Covid impacts on children’s health and well-being. Detailed information on the Child Budget amount over the years (disaggregated by operating and development budget amount), as percentage of ministry budget and government budget has been provided in the Annex tables.

Table 4: Major Observations about Child-focused Ministries/Divisions

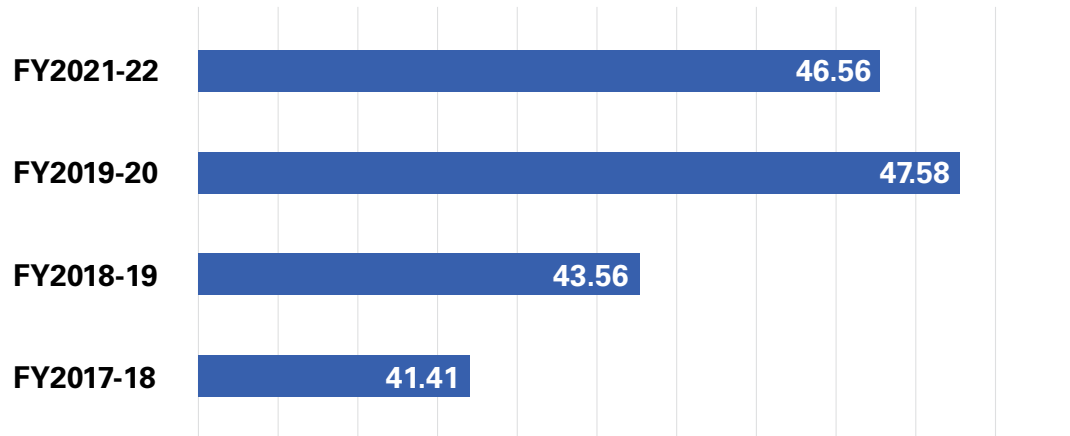
Ministry/division	Major observations
Ministry of Primary and Mass Education	The ministry’s budget as percentage of the total government budget has been decreasing over the years. It declined to 4.36 per cent in FY 21-22 from 5.50 per cent in FY 17-18. This is worth noting since almost all budgetary allocations for this ministry are earmarked exclusively for children.
Technical and Madrasa Education Division	Between FY 17-18 and FY 21-22, the division’s budget as percentage of the total government budget has been on a secular rise, from 1.32 per cent to 1.52 per cent. The division’s budget for the child-focused activities increased from 72.91 per cent of public expenditure in FY 17-18 to 83.21 per cent in FY 19-20, but thereafter came down to 76.27 per cent in FY 21-22.
Secondary and Higher Education Division	Both the division’s budget as share of the national budget (from 5.78 per cent to 6.04 per cent) and the division’s budget for children (from 66.77 per cent to 73.66 per cent) have increased between FY 17-18 and FY 21-22. However, the division’s budget for children was higher in FY 19-20 (75.55 per cent), coming down thereafter.
Medical Education and Family Welfare Division	The division’s budget as percentage of the national budget has been more or less unchanged between FY 17-18 and FY 21-22. However, its budget for children has increased from 39.08 per cent to 43.58 per cent over the same period.

Health Services Division	The budget of this division as share of the national budget had been on the decline between FY 17-18 and FY 19-20, from 4.05 per cent to 3.81 per cent. However, the share has increased to 4.29 per cent in FY 21-22. The division's child-focused budget had been on the rise between FY 17-18 and FY 19-20, from 38.89 per cent to 47.23 per cent, although in FY 21-22 the share has come down to 38.49.
Ministry of Women and Children's Affairs	The ministry's budget as share of the national budget increased from FY 17-18 (0.64 per cent) to FY 18-19 (0.75 per cent). The share has come down to 0.69 per cent in FY 21-22. On the other hand, The share of the ministry's budget in child-focused activities has increased secularly, rising to 46.90 per cent in FY 21-22 from 35.87 per cent in FY 17-18.
Ministry of Disaster Management and Relief	The ministry's budget as a share of the total government budget has been coming down over the years, the share fell to 1.65 per cent in FY 21-22 from 2.21 per cent in FY 17-18. On the other hand, child-focused budget as percentage of the ministry's total budget increased to 33.28 per cent from 27.92 per cent between FY 17-18 and FY 19-20. However, it has decreased to 31.32 per cent in FY 2021-22.
Ministry of Social Welfare	The ministry's budget as percentage of the total government budget has been rising over the years, increasing to 1.51 per cent in FY 21-22 from 1.21 per cent in FY 17-18. The ministry's budget for the child-focused activities increased from 21.56 per cent to 28.79 per cent between FY 17-18 and FY 19-20. However, in FY 21-22 it has decreased to 22.20 per cent.
Local Government Division	The division's budget as percentage of the national budget increased from 6.16 per cent to 6.54 per cent between FY 17-18 and FY 19-20. However, this has decreased somewhat to 6.50 per cent in FY 21-22. On the other hand, over the years there has been a noteworthy improvement in terms of the division's budget on child-focused activities, rising from 6.66 per cent to 16.76 per cent between FY 17-18 and FY 21-22.
Ministry of Labour and Employment	The ministry's budget as percentage of the national budget has somewhat decreased over the years, from 0.07 per cent to 0.06 per cent between FY 17-18 and FY 21-22. The child-focused budget as percentage of the ministry's budget has risen significantly from 6.46 per cent to 15.11 per cent over the same period.

Public Security Division	The ministry's budget as percentage of the national budget has been on the decline over the years, from 4.57 per cent to 3.82 per cent between FY 17-18 and FY 21-22. The ministry's child-focused budget increased significantly from 2.85 per cent to 19.83 per cent between FY 17-18 and FY 19-20. However, it has come down to 15.83 per cent in FY 21-22.
Ministry of Information	The ministry's budget as percentage of the national budget has been on the decline over the years, from 0.29 per cent to 0.17 per cent between FY 17-18 and FY 21-22. The child-focused budget as percentage of the ministry's budget increased significantly from 0.87 per cent to 9.50 per cent between FY 17-18 and FY 19-20. However, it has decreased to 6.33 per cent in FY 21-22.
Ministry of Cultural Affairs	Between FY 17-18 and FY 21-22, the ministry's budget as percentage of the national budget has remained the same, at 0.10 per cent. The ministry's child-focused budget increased significantly from 5.04 per cent to 34.90 per cent between FY 17-18 and FY 19-20. However, the share has come down in FY 21-22 to 25.29 per cent.
Ministry of Youth and Sports	The ministry's budget as percentage of the national budget has been on the decline over the years, from 0.35 per cent to 0.19 per cent between FY 17-18 and FY 21-22. The child-focused budget as percentage of the ministry's budget increased from 1.66 per cent to 21.16 per cent between FY 17-18 and FY 19-20. However, it has come down to 16.46 per cent in FY 21-22.
Law and Justice Division	The ministry's budget as percentage of the national budget has been on the decline over the years, from 0.36 per cent to 0.30 per cent between FY 17-18 and FY 21-22. The child-focused budget as percentage of the ministry's budget increased from 0.70 per cent to 4.66 per cent between FY 17-18 and FY 19-20. However, the share has decreased to 4.59 per cent in FY 21-22.

Source: Developed by the authors

Figure 3: Child Budget as Percentage of 15 Ministries/Divisions' Total Budget



Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

Figure 3 indicates, the share of the Child Budget in the 15 ministries/divisions registered some rise, rising from 41.41 per cent in FY 2017-18 to 47.58 per cent in FY 2019-20, but thereafter the share came down to 46.56 per cent.

We may conclude from the above table that, in case of 10 of the 15 ministries/divisions concerned, the share of the Child Budget in the respective ministry/division's budget increased between FY 17-18 and FY 19-20, but then the share came down in FY 21-22.

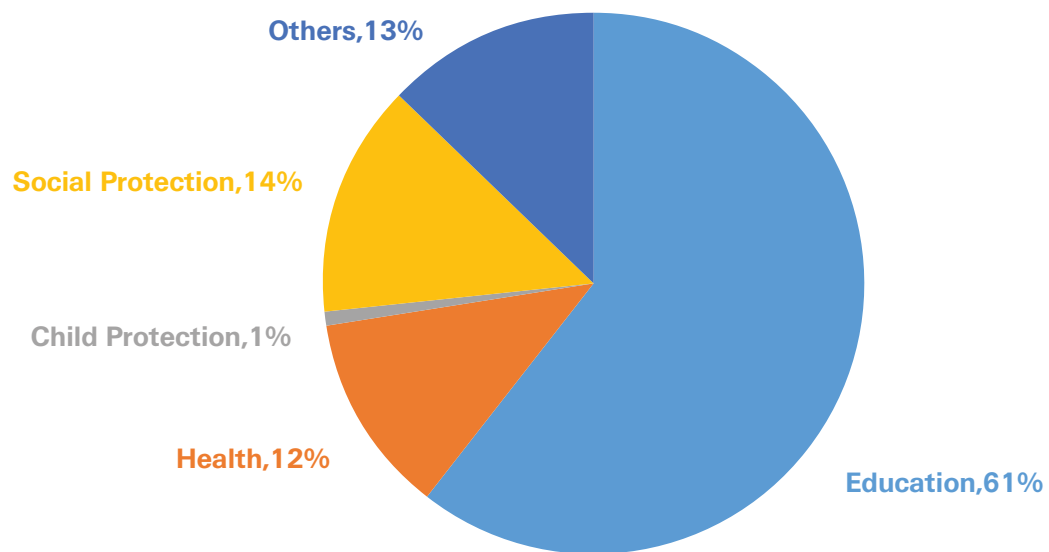
On the other hand, in case of the rest five of the ministries/divisions, the share of the Child Budget in respective ministry/division's budget has gone up between FY 17-18 and FY 21-22. In Table 4, it is seen that for a number of key ministries the share of the Child Budget has come down in the budget for FY 2021-22, although in view of the Covid-induced adverse impacts the amount of allocations for the Child Budget and the corresponding shares should have risen significantly. The case of the Ministry of Primary and Mass Education is very pertinent in this regard – its share in the total public expenditure as also share of allocations for the Child Budget in the ministry's budget have been falling.

Section 4

Sectoral Distribution of the Child Budget 2021-22

We have undertaken an exercise to estimate the sectoral composition of the Child Budget for FY 2021-22. For this, the allocations for the Child Budget have been grouped into five clusters: education, health, social protection, child protection, and others.

Figure 4: Sector-wise Distribution of FY 2021-22 Child Budget Allocation



Source: Developed by authors based on the estimated Child Budget of FY 2021-22

The results of the exercise are presented in Figure 4, which reveal the followings:

- About 61.0 per cent of the budget went to the education sector, the highest.
- Some 12.0 per cent went to the health-related areas.
- About 13.0 per cent of the budget went to the Social Safety Net Programmes (SSNPs). (However, it is to be noted that there are also some child-focused SSNPs beyond the 15 ministries/divisions that are not included here. These include the education, health, and child protection-related SSNPs too). Our estimates show that of the total SSNP budget, the share of budget for the child-focused SSNPs is 15.9 per cent (Rahman & Islam, 2022).
- Only 1.0 per cent of the budget went to child protection (child labour, child marriage, gender-based violence, daycare centres, orphanage, etc.)

As was seen from Table 3, the nominal growth of allocations for Health Services Division, a crucially important component of child-focused budget, was relatively low between FY 2019-20 and FY 2021-22. This was rather surprising against the backdrop of the pandemic and health challenges faced by children. The structure of sector-wise distribution for FY 2021-22 - presented in Figure 4 - reflects this (relatively low share of health in the Child Budget). Given the vulnerabilities and needs arising from the Covid pandemic, priorities should have been revisited and set anew when designing the FY 2021-22 budget. Unfortunately, this was not the case. There is, thus, a need to go through the allocations and align these to the emergent needs of children in the context of the pandemic.

Section 5

Utilisation of Child-focused Allocation

Budgetary allocations ought to be assessed by keeping in the purview actual use of the allocated resources. Regrettably, actual use of the allocated amount for the Child Budget remains an issue in Bangladesh. There is a need to take note of not only monetary allocations but also timely implementation, quality of implementation, effective management of the projects, and overall good governance in implementation - to ensure that outputs are delivered, outcomes are generated, and impacts are attained. These issues are, however, while important, remain outside the purview of the present exercise.

Table 5: Implementation Rate of Development Programmes

Ministries/divisions	FY 2020-21 (July-May)	FY 2021-22 July-May)
Ministry of Primary and Mass Education	45.12	51.90
Technical and Madrasa Education Division	71.12	64.80
Secondary and Higher Education division	63.56	53.81
Medical Education and Family Welfare Division	61.72	62.85
Health Services Division	31.38	75.12
Ministry of Women and Children's Affairs	55.01	73.73
Ministry of Disaster Management and Relief	75.25	61.54
Ministry of Social Welfare	47.59	49.87
Local Government Division	63.03	70.85
Ministry of Labour and Employment	55.57	49.33
Public Security Division	43.08	62.06
Ministry of Information	19.13	53.39
Ministry of Cultural Affairs	55.40	75.40
Ministry of Youth and Sports	33.21	30.03
Law and Justice Division	25.60	45.36
Average for the 15 ministries/divisions =	49.72	58.67

Source: Collected by the authors from Implementation Monitoring and Evaluation Division (IMED).

We have, however, looked into the general pattern of use of allocated funds of the 15 ministries/divisions. Barring a few, implementation rates of most of their ADP projects are slow, in line with general pattern of ADP implementation in Bangladesh. Since IMED does not provide project-specific progress report, it was not possible to estimate what is the track record of implementation of ADP projects - included in the Child Budget. However, one can safely argue that implementation pace of these are not very different from the overall pattern. As evidence suggests, with one month remaining, the ministries/divisions have failed to spend more than one-third of their total budget. As Table 5 indicates, from FY 2020-21 to FY 2021-22 there has been some improvement in the implementation rate of the 15 child-focused ministries/divisions, but there is much scope for further improvement.

Section 6 Recommendations

Based on the above discussions, the following recommendations are proposed:

- Estimation of the Child Budget was an important initiative of the GoB and MoF. Its discontinuation is regrettable. The budget should be prepared and published on a regular basis, to coincide with presentations of the national budget.
- Efforts should be taken to meet the target of 20.0 per cent of all public expenditures to be spent on children, in light with the GoB target.
- Allocations for the Child Budget should be geared to addressing both current concerns and future needs of children.
- Targeted projects are needed to address the Covid-induced impacts on children. These may include interventions to address learning losses, bringing back to school the children who have dropped out as well as those who have got married and left schools, ensuring that children have access to essential health services, including mental health support, prevention of child marriage and child labour, and support for Covid orphans.
- The SSNPs for children need to be expanded horizontally and vertically with a special focus on early years' programme (e.g., Universal Mother and Child Benefit Programme).
- The Child Budget should be prepared in the light of the shifting demand scenario of children. Addressing the Covid-induced adverse impacts should inform allocative priorities - not only in the FY 2022-23 budget but also for some years thereafter.
- Good value for money should guide the Child Budget implementation. Implementation of the child-centric measures in the budget should be reviewed on a regular basis. In its different reports, IMED has drawn attention to various weaknesses that afflict the implementation of projects in Bangladesh. The child-focused projects are no exceptions in this regard. In view of this, a targeted programme should be undertaken to address the challenges, mentioned by IMED, to improve quality of implementation of the child-focused SSNPs. Implementation of the child-centric projects should be carried out in a participatory manner, so that expected returns are ensured through active engagements of the children and parents concerned.
- Suggested future research for improving estimation method and assessment of impacts:

- The methodology of estimating the Child Budget needs to be revisited to make it analytically more rigorous and less perception-based. There are other ministries beyond the current 15, which conduct various activities that concern children’s welfare (e.g., Ministry of Food, Ministry of Agriculture). Inclusion of these ministries should be considered in estimating the Child Budget.
- A mechanism should be developed to assess whether the child-focused activities and budgetary allocations are in alignment with GoB’s policies and strategies.
- The government should carry out impact studies on a regular basis to measure whether the Child Budget is delivering the expected outcomes and results. This will help redesign programmes and undertake mid-course corrections.
- Changes in the child-focused budget of different ministries need to be tracked, and their underlying reasons need to be identified and examined to determine whether these are justified or not.
- Research should be undertaken to identify the areas where institutional changes will raise efficacy of child-centered deliveries (e.g., establishment of a child directorate).

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Section 7

Annex Tables: Ministry/Division-wise Disaggregated Child Budget Amount over the Years

Annex Table 1: Child-Focused Budget: Ministry of Primary and Mass Education (MoPME)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
MoPME Budget	220.23	224.66	240.41	263.14
Operating	132.71	141.54	147.71	182.91
Development	87.52	83.12	92.7	80.22
Child-Focused Budget in MoPME	218.71	223.55	239.70	261.97
Operating	132.60	136.41	147.27	182.23
Development	86.12	87.14	92.43	79.74
Total Government Budget	4,003	4,646	5,232	6,037
MoPME Budget as % of Total Government Budget	5.50	4.84	4.59	4.36
Child-Focused MoPME Budget as % of Total Government Budget	5.46	4.81	4.58	4.34
Child-Focused Budget as % of Ministry Budget	99.31	99.51	99.70	99.56

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018- FY 2020)

Annex Table 2: Child-Focused Budget: Technical and Madrasa Education Division (TMED)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
TMED Budget	52.71	57.02	74.53	91.54
<i>Operating</i>	44.32	49.00	59.40	68.44
<i>Development</i>	8.39	8.1	15.1	23.10
Child-Focused Budget in TMED	38.43	44.51	62.02	69.82
<i>Operating</i>	31.75	38.22	49.43	50.07
<i>Development</i>	6.68	6.30	12.59	19.75
Total Government Budget	4,003	4,646	5,232	6,037
TMED Budget as % of Total Government Budget	1.32	1.23	1.42	1.52
Child-Focused TMED Budget as % of Total Government Budget	0.96	0.96	1.19	1.16
Child-Focused Budget as % of Ministry Budget	72.91	78.06	83.21	76.27

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

Annex Table 3: Child-Focused Budget: Secondary and Higher Education Division (SHED)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
SHED Budget	231.48	248.96	296.25	364.87
<i>Operating</i>	169.83	188.82	196.97	221.68
<i>Development</i>	61.65	60.14	99.28	143.20
Child-Focused Budget in SHED	154.55	177.16	223.81	268.77
<i>Operating</i>	117.04	134.46	148.81	180.75
<i>Development</i>	37.51	42.70	75.00	88.02
Total Government Budget	4,003	4,646	5,232	6,037
SHED Budget as % of Total Government Budget	5.78	5.36	5.66	6.04
Child-Focused SHED Budget as % of Total Government Budget	3.86	3.81	4.28	4.45
Child-Focused Budget as % of Ministry Budget	66.77	71.16	75.55	73.66

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018- FY 2020)

Annex Table 4: Child-Focused Budget: Medical Education and Family Welfare Division (MEFWD)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
MEFWD Budget	44.76	52.28	57.88	68.17
<i>Operating</i>	28.06	31.28	34.58	42.59
<i>Development</i>	16.7	21	23.3	25.58
Child-Focused Budget in MEFWD	17.49	21.46	24.89	29.71
<i>Operating</i>	10.94	12.84	14.87	17.21
<i>Development</i>	6.54	8.62	10.02	12.50
Total Government Budget	4,003	4,646	5,232	6,037
MEFWD Budget as % of Total Government Budget	1.12	1.13	1.11	1.13
Child-Focused MEFWD Budget as % of Total Government Budget	0.44	0.46	0.48	0.49
Child-Focused Budget as % of Ministry Budget	39.08	41.05	43.00	43.58

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

Annex Table 5: Child-Focused Budget: Health Services Division (HSD)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
HSD Budget	162.03	181.66	199.45	259.14
<i>Operating</i>	83.62	91.26	100.08	129.14
<i>Development</i>	78.42	90.41	99.37	130.00
Child-Focused Budget in HSD	63.02	78.31	94.20	99.73
<i>Operating</i>	26.51	35.16	47.27	44.67
<i>Development</i>	36.51	43.15	46.93	55.06
Total Government Budget	4,003	4,646	5,232	6,037
HSD Budget as % of Total Government Budget	4.05	3.91	3.81	4.29
Child-Focused HSD Budget as % of Total Government Budget	1.57	1.69	1.80	1.65
Child-Focused Budget as % of Ministry Budget	38.89	43.11	47.23	38.49

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

Annex Table 6: Child-Focused Budget: Ministry of Women and Children’s Affairs (MoWCA)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
MoWCA Budget	25.76	34.90	37.49	41.91
<i>Operating</i>	23.18	29.81	31.01	33.34
<i>Development</i>	2.58	5.09	6.48	8.57
Child-Focused Budget in MoWCA	9.24	13.85	16.26	19.65
<i>Operating</i>	8.63	13.17	13.44	15.97
<i>Development</i>	0.61	0.68	2.82	3.69
Total Government Budget	4,003	4,646	5,232	6,037
MoWCA Budget as % of Total Government Budget	0.64	0.75	0.72	0.69
Child-Focused MoWCA Budget as % of Total Government Budget	0.23	0.30	0.31	0.33
Child-Focused Budget as % of Ministry Budget	35.87	39.68	43.37	46.90

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

Annex Table 7: Child-Focused Budget: Ministry of Disaster Management and Relief (MoDMR)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
MoDMR Budget	88.53	96.59	98.72	99.51
<i>Operating</i>	58.67	61.63	64.19	53.19
<i>Development</i>	29.86	34.96	34.53	46.31
Child-Focused Budget in MoDMR	24.72	29.55	32.85	31.16
<i>Operating</i>	16.31	18.60	21.36	16.69
<i>Development</i>	8.40	10.96	11.49	14.48
Total Government Budget	4,003	4,646	5,232	6,037
MoDMR Budget as % of Total Government Budget	2.21	2.08	1.89	1.65
Child-Focused MoDMR Budget as % of Total Government Budget	0.62	0.64	0.63	0.52
Child-Focused Budget as % of Ministry Budget	27.92	30.59	33.28	31.32

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

Annex Table 8: Child-Focused Budget: Ministry of Social Welfare (MoSW)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
MoSW Budget	48.34	55.93	68.81	91.25
<i>Operating</i>	46.26	53.39	65.55	86.06
<i>Development</i>	2.08	2.54	3.26	5.19
Child-Focused Budget in MoSW	10.42	14.08	19.81	20.25
<i>Operating</i>	9.28	13.68	18.87	17.98
<i>Development</i>	1.14	0.40	0.94	2.27
Total Government Budget	4,003	4,646	5,232	6,037
MoSW Budget as % of Total Government Budget	1.21	1.20	1.32	1.51
Child-Focused MoSW Budget as % of Total Government Budget	0.26	0.30	0.38	0.34
Child-Focused Budget as % of Ministry Budget	21.56	25.17	28.79	22.20

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

Annex Table 9: Child-Focused Budget: Local Government Division (LGD)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
LGD Budget	246.74	291.53	342.42	392.19
<i>Operating</i>	31.50	36.85	43.22	53.22
<i>Development</i>	215.25	254.68	299.2	338.98
Child-Focused Budget in LGD	16.43	25.76	37.73	65.72
<i>Operating</i>	1.43	2.95	4.76	6.26
<i>Development</i>	15.00	22.81	32.97	59.46
Total Government Budget	4,003	4,646	5,232	6,037
LGD Budget as % of Total Government Budget	6.16	6.27	6.54	6.50
Child-Focused LGD Budget as % of Total Government Budget	0.41	0.55	0.72	1.09
Child-Focused Budget as % of Ministry Budget	6.66	8.84	11.02	16.76

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

Annex Table 10: Child-Focused Budget: Ministry of Labour and Employment (MoLE)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
MoLE Budget	2.63	2.27	3.13	3.65
<i>Operating</i>	0.95	1.11	1.15	1.80
<i>Development</i>	1.68	1.16	1.98	1.86
Child-Focused Budget in MoLE	0.17	0.20	0.35	0.55
<i>Operating</i>	0.02	0.11	0.13	0.18
<i>Development</i>	0.16	0.10	0.22	0.37
Total Government Budget	4,003	4,646	5,232	6,037
MoLE Budget as % of Total Government Budget	0.07	0.05	0.06	0.06
Child-Focused MoLE Budget as % of Total Government Budget	0.004	0.004	0.007	0.009
Child-Focused Budget as % of Ministry Budget	6.46	8.81	11.18	15.11

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

Annex Table 11: Child-Focused Budget: Public Security Division (PSD)

(in billion Taka)

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
PSD Budget	182.88	214.26	219.23	230.83
<i>Operating</i>	172.43	201.69	197.57	214.86
<i>Development</i>	10.45	12.58	21.66	15.97
Child-Focused Budget in PSD	5.21	24.29	43.48	36.53
<i>Operating</i>	5.13	23.23	39.18	34.40
<i>Development</i>	0.08	1.06	4.30	2.13
Total Government Budget	4,003	4,646	5,232	6,037
PSD Budget as % of Total Government Budget	4.57	4.61	4.19	3.82
Child-Focused PSD Budget as % of Total Government Budget	0.130	0.523	0.831	0.605
Child-Focused Budget as % of Ministry Budget	2.85	11.34	19.83	15.83

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018 - FY 2020)

Annex Table 12: Child-Focused Budget: Ministry of Information (Mol)*(in billion Taka)*

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
Mol Budget	11.46	11.66	9.89	10.08
<i>Operating</i>	6.22	6.44	7.04	8.10
<i>Development</i>	5.24	5.22	2.85	1.99
Child-Focused Budget in Mol	0.10	0.61	0.94	0.64
<i>Operating</i>	0.08	0.27	0.67	0.50
<i>Development</i>	0.01	0.34	0.27	0.14
Total Government Budget	4,003	4,646	5,232	6,037
Mol Budget as % of Total Government Budget	0.29	0.25	0.19	0.17
Child-Focused Mol Budget as % of Total Government Budget	0.002	0.013	0.018	0.011
Child-Focused Budget as % of Ministry Budget	0.87	5.23	9.50	6.33

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018- FY 2020)

Annex Table 13: Child-Focused Budget: Ministry of Cultural Affairs (MoCA)*(in billion Taka)*

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
MoCA Budget	4.17	5.10	5.76	5.88
<i>Operating</i>	2.37	2.90	3.16	3.67
<i>Development</i>	1.8	2.2	2.6	2.20
Child-Focused Budget in MoCA	0.21	1.02	2.01	1.49
<i>Operating</i>	0.00	0.33	1.10	0.77
<i>Development</i>	0.00	0.69	0.91	0.72
Total Government Budget	4,003	4,646	5,232	6,037
MoCA Budget as % of Total Government Budget	0.10	0.11	0.11	0.10
Child-Focused MoCA Budget as % of Total Government Budget	0.005	0.022	0.038	0.025
Child-Focused Budget as % of Ministry Budget	5.04	20.00	34.90	25.29

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018- FY 2020)

Annex Table 14: Child-Focused Budget: Ministry of Youth and Sports (MoYS)*(in billion Taka)*

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
MoYS Budget	13.87	14.98	14.89	11.22
<i>Operating</i>	11.05	11.94	12.75	8.42
<i>Development</i>	2.82	3.05	2.14	2.80
Child-Focused Budget in MoYS	0.23	1.71	3.15	1.85
<i>Operating</i>	0.03	0.67	2.70	1.20
<i>Development</i>	0.01	1.04	0.45	0.65
Total Government Budget	4,003	4,646	5,232	6,037
MoYS Budget as % of Total Government Budget	0.35	0.32	0.28	0.19
Child-Focused MoYS Budget as % of Total Government Budget	0.006	0.037	0.060	0.031
Child-Focused Budget as % of Ministry Budget	1.66	11.42	21.16	16.46

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018- FY 2020)

Annex Table 15: Child-Focused Budget: Law and Justice Division (LJD)*(in billion Taka)*

Description	FY 17-18	FY 18-19	FY 19-20	FY 21-22
LJD Budget	14.24	15.24	16.53	18.15
<i>Operating</i>	9.19	10.43	11.99	14.65
<i>Development</i>	5.05	4.81	4.54	3.49
Child-Focused Budget in LJD	0.10	0.41	0.77	0.83
<i>Operating</i>	0.10	0.37	0.56	0.68
<i>Development</i>	0.01	0.04	0.21	0.15
Total Government Budget	4,003	4,646	5,232	6,037
LJD Budget as % of Total Government Budget	0.36	0.33	0.32	0.30
Child-Focused LJD Budget as % of Total Government Budget	0.002	0.009	0.015	0.014
Child-Focused Budget as % of Ministry Budget	0.70	2.69	4.66	4.59

Source: Estimates for FY 2021-22 are based on the exercise carried out by the authors. For others, data was extracted from Finance Division, Ministry of Finance (for FY 2018- FY 2020)



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