

# CPD-IRBD Policy Brief

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Centre for Policy Dialogue (CPD)



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The Independent Review of Bangladesh's Development (IRBD), Centre for Policy Dialogue's flagship programme, is a comprehensive assessment of the country's economic development agenda prepared by a group of Bangladeshi experts. Launched in 1995, it is Bangladesh's first civil society initiative to analyse the trends in the economy linking economic policies to development efforts. IRBD attempts to provide voice to marginalised stakeholders.



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House 40/C, Road 11 (new),  
Dhanmondi Dhaka-1209, Bangladesh  
Telephone: (+88 02) 41021780 - 2  
Fax: (+88 02) 41021783  
E-mail: [info@cpd.org.bd](mailto:info@cpd.org.bd)

## Climate Budget of Bangladesh *A Pathway from Commitment to Action*

Fahmida Khatun, Syed Yusuf Saadat, Foqoruddin Al Kabir and  
Nuzaira Zareen

### Key findings

1. In Fiscal Year (FY) 2026, climate-relevant budget allocation for 25 ministries/divisions stands at 10.07 per cent of the total budget, reflecting a 2.42 per cent decrease from the proposed budget of FY2025.
2. Despite the improvement of overall climate-relevant budget utilisation rates, development budget utilisation has remained largely stagnant around 85 per cent since FY2021.
3. In FY2026, climate-focused SSNP allocation dropped sharply to BDT 7,273.56 crore from BDT 17,391.93 crore in the revised budget of FY2025, indicating a significant reduction in both number of programmes and allocation.

### Key Policy Recommendations

1. The government should reverse the declining trend in climate-relevant budget allocations by ensuring sustained or increased funding levels, aligning future budgets more closely with national climate priorities and international commitments to build resilience and support low-carbon development.
2. To achieve the ambitious clean energy goals, allocation in the ADP should be increased.
3. The share of the SSNP budget dedicated to climate-focused programmes and climate-vulnerable people should be enhanced.

## 1. Introduction

Bangladesh is a climate vulnerable country for its geographic location. Every year, natural disasters—brought on by climate change in Bangladesh—have a devastating effect on the country's economy affecting people's lives in profound ways. Economic losses including damaged infrastructure, loss of agricultural crops, migration induced by climate change, and slowed economic growth are all examples of the direct impact (Hossain et al., 2022; Thurlow et al., 2012; Roy & Haider, 2018; Hossain et al., 2019). Disasters linked to climate change have indirect effects in many different areas of society. These include decreasing educational hours because of climate-related disasters, increasing the prevalence of childhood marriage as families seek economic stability in the face of environmental uncertainty, and worsening gender inequality because women and girls are disproportionately affected (Eastin, 2018; Reggers, 2019; Rainard et al., 2023).

Since 1990s, tropical cyclones alone have caused an astounding 90 per cent of the country's natural disaster-related deaths, with economic damages totaling up to USD 8.963 billion (ADB, 2015) (see Annexe Table A1). According to the World Bank estimation, Bangladesh loses on an average USD 1 billion every year due to cyclone effect (World Bank, 2024). According to Eckstein et al. (2021), between 2000 and 2019, Bangladesh lost USD 3.72 billion as a result of extreme weather events. The country faced economic losses equivalent to an astounding of USD 11.3 billion in 2020 alone (World Meteorological Organization, 2021). Bangladesh's future appears bleak since climate change is expected to make these catastrophic weather events worse. The Intergovernmental Panel on Climate Change (IPCC) also raised concerns that the country is going to face frequent and intensified cyclones in the coming years. These climatic events will have a heavy toll on lives and livelihoods of people (IPCC, 2021).

Bangladesh will require significant funding and technical support to address climate-related problems. In order to implement the National Adaptation Plan (NAP) from 2023 to 2050, Bangladesh will need USD 230 billion. Additionally, climate resilience will require a sevenfold increase in current spending, amounting to USD 8.5 billion annually, of which USD 6.0 billion will come from external sources, such as international climate funds and development partners (MoEFCC, 2022). Additionally, from 2021 to 2030, it will

cost USD 32.26 billion in unconditional scenarios and USD 143.73 billion in conditional scenarios to execute the major mitigation measures outlined in the updated Nationally Determined Contribution (NDC) (MoEFCC, 2021a). In these situations, the Government of Bangladesh's (GoB) efforts to use budgetary measures to strike a balance between short-term development requirements and long-term climate resilience are essential.

Against this backdrop, climate relevant budget allocation bears an importance for the country's effort to fight against the impact of climate change. Over the time, the climate relevant budget increased. Yet, concerns are raised on the ground of climate budget implementation for development purpose. Utilisation rates of the climate budget have shown variability, which reflects the need for more consistent and efficient expenditure practices.

This policy brief highlights the key elements of climate relevant budget for FY 2025-26. In order to ensure that the resources allocated efficiently to support the country's climate resilience and sustainable development goals, it highlights the gaps and variations in funding and utilisation and makes strategic recommendations. Enhancing capacity development for resource mobilisation, prioritising long-term adaption options, optimising fund use, and incorporating allowances for loss and damage—are all highlighted in the recommendations. Leveraging private-sector funding is also emphasised as a crucial step in taking a holistic approach to combating climate change.

## 2. Climate Fiscal Framework and Climate Budget in Bangladesh

Recognising its adverse impacts of climate change vulnerability, Bangladesh understands the necessity of integrating climate considerations into its financial planning. In this regard, the Climate Fiscal Framework (CFF) and climate budget are important in effectively addressing climate change within the country's fiscal policies and budgetary allocations. The CFF established an overarching strategy for aligning fiscal decisions with climate action, ensuring that economic priorities are intertwined with environmental resilience. Complementing this, the climate budget provides a detailed mechanism for tracking and allocating funds, specifically for climate-related projects and initiatives.

## 2.1 Climate Fiscal Framework in Bangladesh

Bangladesh's CFF is an integrated approach to ensure climate change considerations are embedded in national fiscal and budgetary processes. In 2014, the Government of Bangladesh (GoB) formulated the CFF for the first time, based on the recommendations from the Climate Public Expenditure and Institutional Review (CPEIR) (Ministry of Finance, 2014). The framework aims to estimate costs and prioritise climate actions, access international and national sources of climate finance, deliver these finances effectively, track climate expenditures, and ensure accountability in climate finance and expenditure. The key objective of CFF is to mainstream climate change into the national budgetary process and align budget allocations with climate action priorities. Besides, CFF outlines the process for identifying, categorising, and tracking climate-related expenditures across various sectors.

## 2.2 Climate Budget in Bangladesh

The first climate-relevant budget in Bangladesh was published in FY2018, considering six ministries and divisions. Currently, 25 ministries and divisions are considered for climate-relevant allocation. The Climate Budget Report for FY2026 is the eighth Annual Climate Budget Report. Considering six thematic areas (Figure 1) mentioned in the Bangladesh Climate Change Strategy and Action Plan (BCCSAP), a total of BDT 41,208.97 crore allocation was proposed for the budget of FY2026. This section contains a brief overview of the proposed climate-relevant allocation for 25 ministries and divisions in FY2025.

### Allocation and Utilisation of Climate Budget

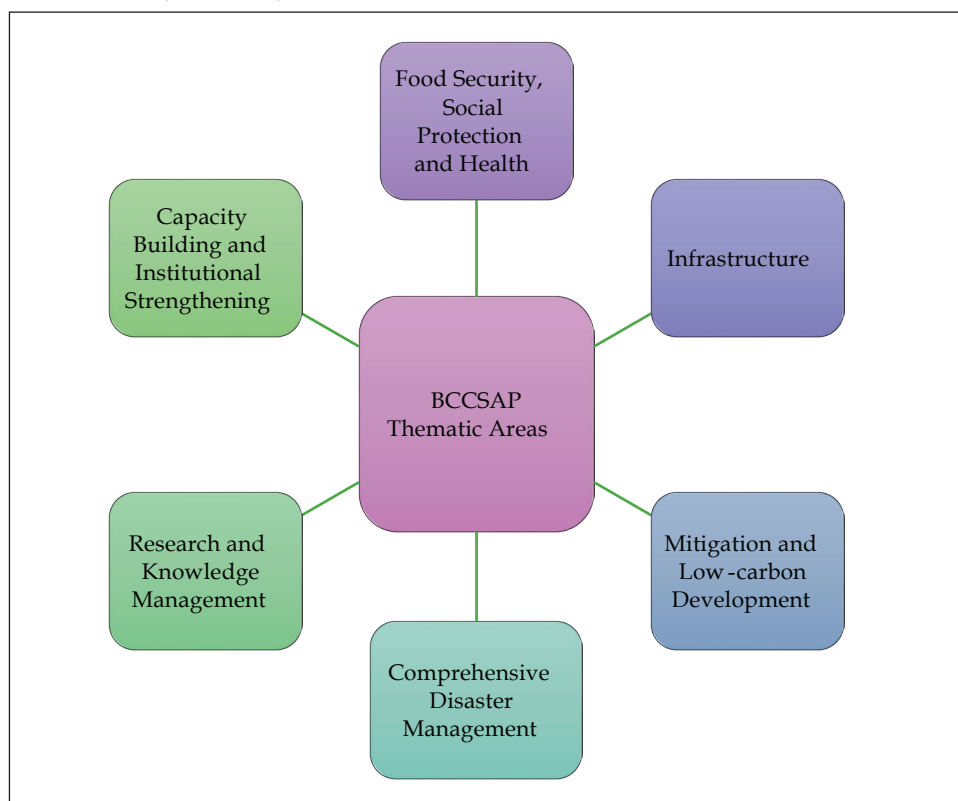
Bangladesh's commitment to global climate action is evident in its cumulative budget

allocations for 25 key ministries and divisions. In FY2026, the total budget allocation to these ministries was BDT 4,09,299.69 crore, with BDT 41,208.97 crore (10.07 per cent of the total budget allocated for 25 ministries and divisions) designated for climate-related activities. However, this climate relevant allocation was 2.42 per cent lower than the corresponding figure for FY2025.

**Improving Development Expenditure Patterns:** Budget utilisation has shown a promising positive trend. Climate-relevant development expenditure has risen steadily to 65 per cent of the total climate budget expenditure in FY2026, compared to 40 per cent in FY2016. This indicates a growing focus on increasing development funds for long-term development strategies.

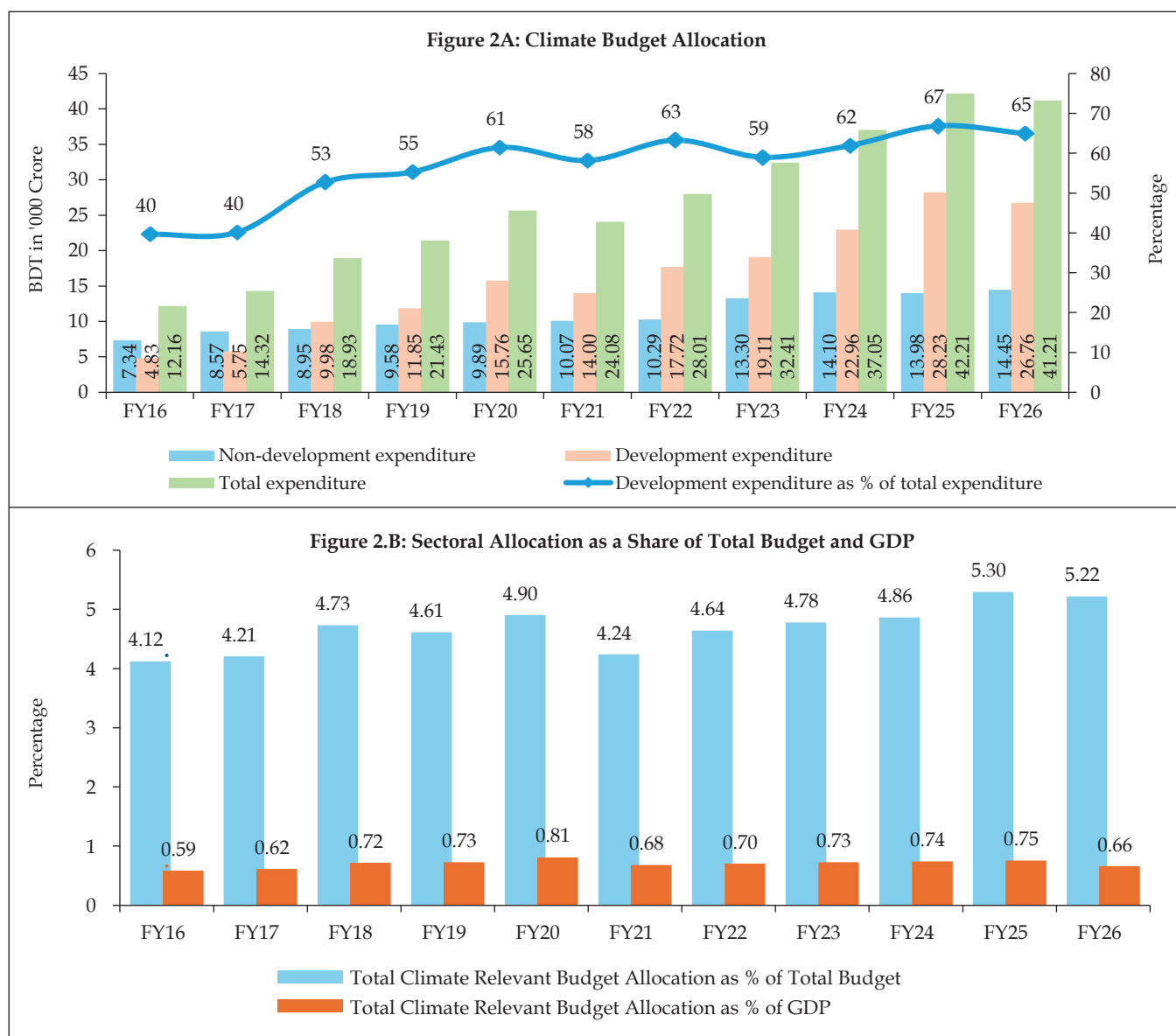
**Stagnated Climate Relevant Budget Allocation:** The climate relevant budget allocation as a share of total budget and GDP has stagnated over time. In FY2026, climate budget allocation as a share of total budget and GDP decreased to 5.22 per cent and 0.66 per cent respectively. The corresponding figure

**Figure 1: Six Thematic Areas of Bangladesh Climate Change Strategy and Action Plan (BCCSAP)**



Source: Authors' illustration based on MoEF (2009).

**Figure 2: Climate Budget Allocation and Utilisation over the Years**



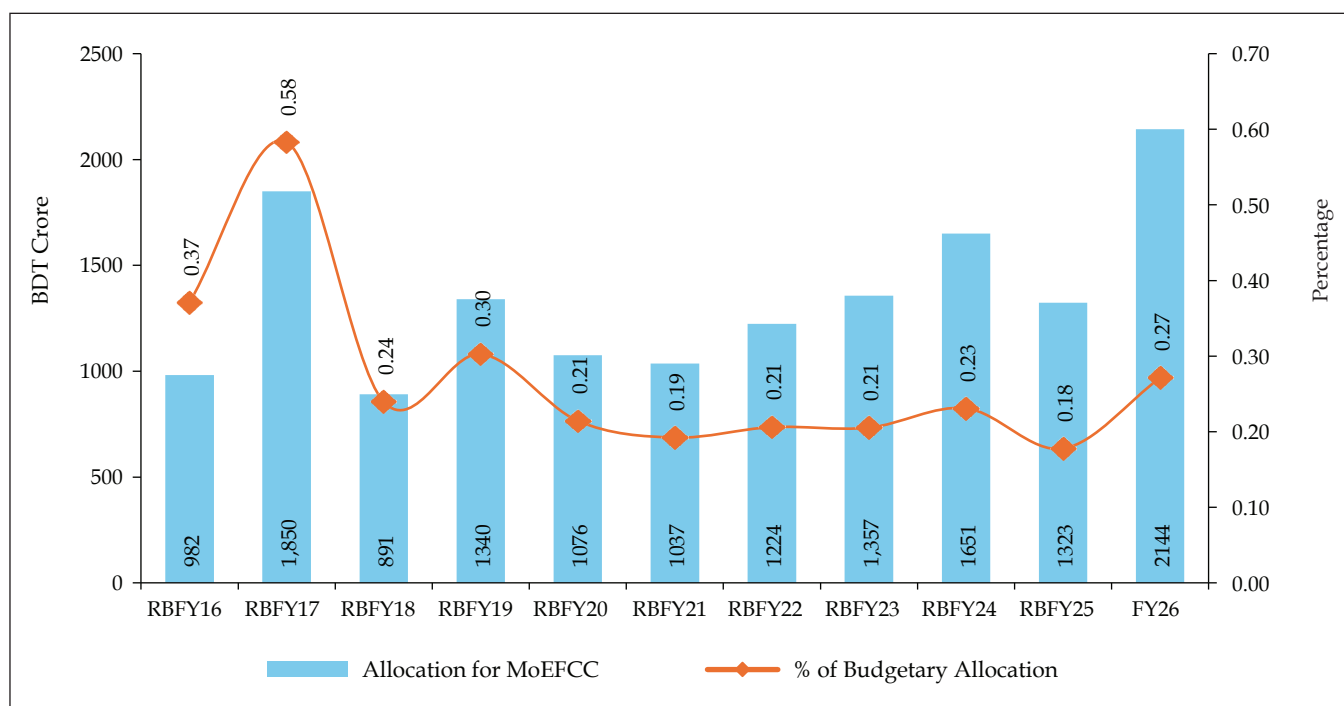
Source: Authors' illustration based on Ministry of Finance (2025).

was 5.30 per cent and 0.75 per cent of total budget and GDP in FY2025 (Figure 2). A slow increasing trend is observed for climate relevant budget allocation as a share of total budget from FY2016 to FY2026. However, for the same period, almost a steady trend line is observed for climate relevant budget allocation as a share of GDP.

These trends highlight both progress and areas for improvement in Bangladesh's climate budget. Whilst

increasing the overall budget allocation is commendable, maintaining or increasing the proportion dedicated to climate action is crucial. Additionally, ensuring consistent and efficient utilisation of development funds will be essential for maximising the impact of the climate budget. By addressing these areas, Bangladesh can solidify its role in climate adaptation by effectively translating financial resources into tangible solutions.

**Figure 3: Budget Allocation for the MoEFCC**



Source: Ministry of Finance (2025).

### Budgetary Allocation for The Ministry of Environment, Forest and Climate Change (MoEFCC)

Budget allocation for the Ministry of Environment, Forest and Climate Change (MoEFCC) has seen a modest increase from 0.18 per cent of the total national budget in FY2025 to 0.27 per cent in FY2026 (Figure 3). Whilst this represents a positive step, it falls short of the ambitious targets outlined in the Eighth Five-Year Plan (8FYP). The 8FYP envisioned a significant increase in MoEFCC's budget, aiming for 0.10 per cent of GDP by 2025 (GED, 2020), whereas the actual allocation was only 0.034 per cent of GDP in FY2026.

This shortfall in budgetary allocation for the MoEFCC is a cause for concern. The MoEFCC shoulders a critical responsibility in safeguarding Bangladesh's natural resources. These resources are vital for the nation's ecological health and underpin key economic sectors like agriculture and industry. Additionally, the MoEFCC plays a central role in mitigating the impacts of climate change, which is a pressing issue for Bangladesh due to its geographical vulnerabilities. By strengthening its environmental protection and climate adaptation initiatives, the MoEFCC

can contribute significantly to achieving the Sustainable Development Goals (SDGs).

### Budgetary Priorities Under BCCSAP Thematic Areas

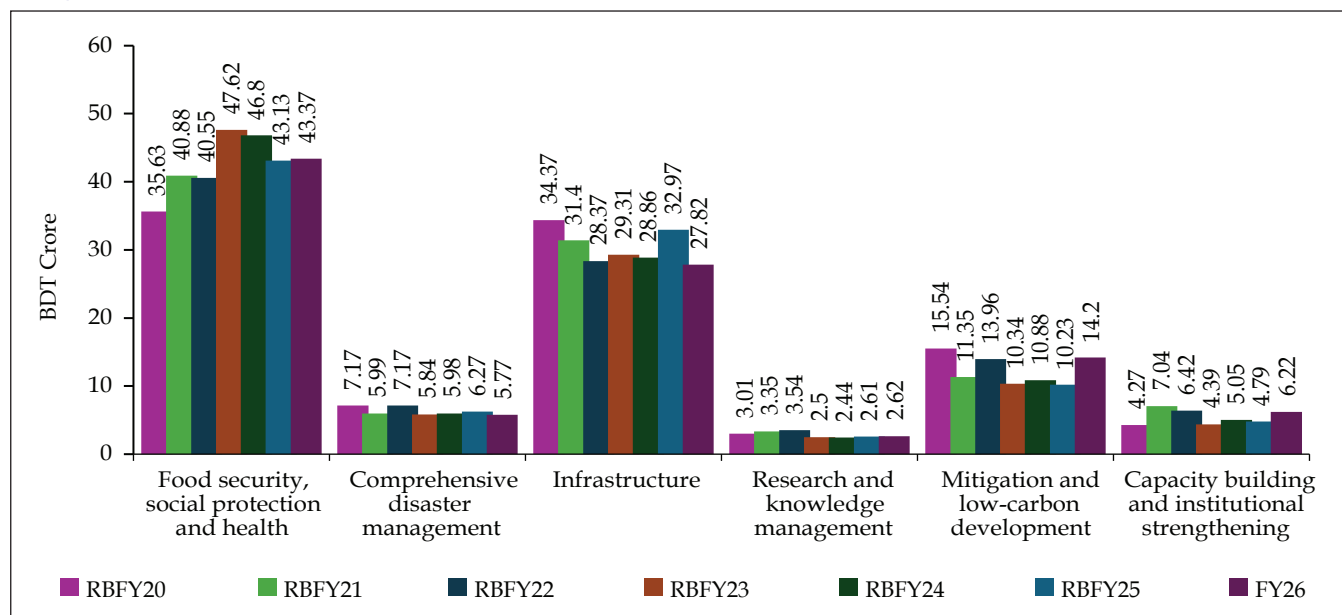
Whilst Bangladesh's climate budget represents a significant step towards addressing the impact of climate change, a closer look reveals an interesting pattern in funding allocation across different thematic areas of the BCCSAP.

**Food Security, Social Protection, and Health Receiving the Highest Allocation:** The analysis highlights the clear dominance of the food security, social protection, and health themes in receiving the largest share of the climate budget. In FY2026, a staggering 43.37 per cent of the budget was directed towards this crucial area, reflecting the government's primary concern for safeguarding its citizens from the immediate impacts of climate change on food security and health.

**Research Lags Behind:** In a sharp contrast, research and knowledge management received the lowest allocation, a mere 2.62 per cent, in FY2026. This raises concerns about



**Figure 4: BCCSAP Thematic Areas in Budget for 25 Ministries/Divisions (as a share of Revised Climate Change Budget)**



Source: Authors' illustration based on Ministry of Finance (2025).

long-term planning and developing innovative solutions for climate adaptation.

**Focus on Mitigation and Low Carbon Development:** The allocation for mitigation and low-carbon development has seen an increasing trend. In FY2026, 14.20 per cent of the total climate-relevant budget was allocated for mitigation and low-carbon development.

**Concern for Comprehensive Disaster Management:** The decreasing allocation for comprehensive disaster management from 7.17 per cent in RBFY2020 to 5.77 per cent in FY2026 is a cause for concern. Given Bangladesh's vulnerability to climate disasters, it is crucial to prioritise robust disaster management strategies. Figure 4 visually represents these budgetary trends across various thematic areas within the BCCSAP.

**A Balanced Approach Needed:** These findings suggest a need for a more balanced approach to climate budget allocation. Whilst ensuring immediate food security and social well-being is essential, neglecting research and disaster preparedness could hamper long-term resilience.

Moving forward, Bangladesh might consider strategically increasing research and knowledge management allocations to develop innovative solutions and stabilise or increase

the allocation for comprehensive disaster management. This will help build a more robust defence against climate-induced disasters. This multi-pronged approach will ensure that Bangladesh not only survives the immediate effects of climate change but also thrives in a future marked by a changing environment.

### Bangladesh's Clean Energy Ambitions: A Budgetary Tightrope Walk

Bangladesh has set a visionary target of generating 40 per cent of its electricity from clean energy sources by 2041 (MoEFCC, 2021b). Bangladesh's renewable energy efforts have focused on solar power, with initiatives like installing solar home systems and mini-grids in remote areas of the country. Additionally, existing policies emphasise incentivising investments in wind, biomass, and hydropower projects, diversifying the nation's clean energy portfolio (Khatun et al., 2022).

However, achieving this ambitious goal hinges on crucial factors such as investment and financing. While the government has made strides in promoting renewable energy, particularly solar power, in rural areas, the allocation of funds in the Annual Development Plan (ADP) reveals some cause for concern.

**Table 1: ADP Allocation in Renewable Energy and Fossil Fuel-Based Energy**

Fiscal Year	Allocation in Renewable Energy (%)	Allocation in Fossil Fuel (%)
FY2016	4.08	95.92
FY2017	5.22	94.78
FY2018	7.41	92.59
FY2019	3.34	96.66
FY2020	8.88	91.12
FY2021	1.42	98.58
FY2022	1.55	98.45
FY2023	2.91	97.09
FY2024	3.08	96.92
FY2025	4.26	95.74
FY 2026	2.89	97.11

Source: Authors' calculation based on Ministry of Finance (2025).

**Allocation for Renewable Energy in ADP:** The allocation of renewable energy in the ADP remains a cause for concern. In FY2026, the sector received a mere 2.89 per cent of total ADP allocation, whilst 97.11 per cent went towards fossil fuel-based energy projects (Table 1). This sharp imbalance poses a significant challenge to achieving the country's clean energy goals.

Several key measures can be considered to bridge this budgetary gap and unlock the potential of renewable energy in Bangladesh. A significant increase in the ADP allocation for renewable energy is paramount. This will provide the necessary resources for developing and implementing large-scale renewable energy projects. Fostering public-private partnerships can increase private-sector investment in renewable energy infrastructure. This can leverage private expertise and resources to accelerate the clean energy transition. Innovative financing mechanisms, such as green bonds and blended finance, can provide alternative funding sources for renewable energy projects.

### Climate Focused Social Safety Net Programmes (SSNPs)

In FY2026, the government allocated BDT 7,273.56 crore specifically for climate-focused Social Safety Net Programmes (SSNPs) (Table 2). This was 6.23 per cent of

total SSNP allocation. In FY2025, the corresponding figure was BDT 17,391.93 crore which was 17.02 per cent of total SSNP. The allocation for climate relevant SSNP decreased by BDT 10117.83 crore. Due to government budget cut this year, 10 SSNP received no allocation in FY2026. The decrease in climate focused SSNP allocation might have an impact on marginal communities affected by climate change impact.

However, the National Adaptation Plan (NAP) recognise the growing challenge of climate-induced migration (MoEFCC, 2022). People displaced due to rising sea levels, salinity in the soil and water, and extreme weather events require long-term support. By strengthening its climate-focused SSNPs, Bangladesh can ensure its most vulnerable citizens have the resources and support they need to navigate the challenges of a changing climate. This investment in social safety nets goes beyond immediate relief, fostering long-term resilience and empowering communities to build a more secure future.

### 3. Fiscal Measures Towards Achieving NDC Commitments

As the NDC states, Bangladesh has committed to reducing GHG emissions from five crucial sectors. Whilst budgetary allocations are important to achieve the target, fiscal measures are crucial in reducing GHG emissions. A lump sum of BDT 100 crore was allocated for climate initiatives. However, very few fiscal measures are seen in the budget for FY2026. For instance, it was proposed to increase the value-added tax (VAT) from 7.5 per cent to 15 per cent on plastic household items. Besides, import tax on raw materials for green industries reduced from 3 per cent to 1.5 per cent. This is a positive step to curb plastic production and use. On the other hand, VAT exemption on LNG imports raises concerns about promoting fossil fuel use and conflicts with a net-zero goal. Such measure is directly contradictory to the goal stated in NDC. Supplementary Duty (SD) on plastic reduced from 45 per cent to 40 per cent. This is contradictory to government's pollution reduction goal.

It is also worth noting that other options could be used to achieve the target stated in the NDC. For example, the GoB could remove the capacity payment for fossil fuel-based captive power plants. Providing capacity charge payment directly contradicts the target of reducing the GHG emissions from the energy sector stated in the NDC.

**Table 2: SSNP Allocations for the Direct Climate Vulnerable People in FY2024**

Programme Name	Implementing Agency	Allocation in RBFY2024 (BDT Crore)	Allocation in FY2025 (BDT Crore)	Allocation in FY26 (BDT Crore)
Enhancing Adaptive Capacities of Coastal Communities, especially Women, to Cope with Climate Change-Induced Salinity	MoSW	47.9	61.2	32.56
Vulnerable Group Feeding Programme	MoDMR	1101.93	1184.02	1224.7
Relief Operation-General	MoDMR	2250.96	2390.62	2333.84
Food for Work (FFW)	MoDMR	950.01	1024.01	928.41
Char Development and Settlement Project (Social Security Part)	MoWR	191.82	33.01	
Employment Generation Programme for the Poorest (EGPP)	MoDMR	1500	1504.5	1650.63
Employment Generation Programme for the Poorest Plus (EGPP+)	MoDMR	280	264.47	100
Relief Activities	MoDMR	66.29	80.12	85
Relief Operation – Rehabilitation	MoDMR	65	70.1	70
Relief Operation – Rehabilitation (House Grant)	MoDMR	27.5	28	28
Construction of Flood Shelter in the Flood Affected and River Prone Area	MoDMR	180	400	200
The Disaster Risk Management Enhancement Project	MoDMR	130	111.53	
Bangladesh Environmental Sustainability and Transformation (BEST) Project	MoEFCC	539.6	793.11	
Special Grant for the Development of Char, Haor and Backward Areas	Finance Division	50	50	50
Fund for Disaster Affected Marginal Farmers and Poultry Farm Owners	Ministry of Food	50	50	
Fund for Mitigating Impacts of Economic and Natural Disaster	Ministry of Food	1000	8000	
Expansion of Irrigation in Greater Rangpur District	Ministry of Food	96.53	60.51	
Establishment of Multipurpose Disaster Shelter Centre	LGD	244.4	475.15	20.8
Water Supply Project in Coastal Area Through Rainwater Harvesting System	LGD	349	216.53	236.2
Climate Resilient Sustainable Water Supply, Sanitation and Hygiene Project in Bangladesh	LGD	3	38.33	79.21
Flood Reconstruction Emergency Assistance Project for Water Supply and Sanitation	LGD	17.6	70.91	134.21
Disaster Risk Management Enhancement Project (Social Security Part)	LGD	46.75	46.26	
Resilient Infrastructure for Adaptation and Vulnerability Reduction Project (RIVER)	LGD	98.62	393.78	
Coastal Towns Climate Resilience Project	LGD	77.88	450	
Risk Management Fund on Climate Change	MoEFCC	100	100	100
Sustainable Forest and Livelihoods (SUFAL) Project	MoEFCC	511.29	95.95	
<b>Total</b>		<b>9976.08</b>	<b>17992.11</b>	<b>7273.56</b>

Source: Authors' compilation based on Ministry of Finance (2025).



## 4. Conclusion and Recommendations

Bangladesh's proactive inclusion of climate considerations in its budget highlights its strong commitment to tackling the severe impacts of climate change. The CFF and climate budget serve as pivotal mechanisms in this endeavour, facilitating the alignment of fiscal policies with environmental resilience and sustainable development goals. Despite the progress in increased allocations and improved expenditure patterns, challenges persist. For example, there is a decrease in climate-relevant budget proportions and a shortfall in funding for the MoEFCC. The following recommendations are made to improve Bangladesh's efforts towards strengthening climate adaptation and mitigation.

- Reverse the declining trend in climate-relevant budget allocations by ensuring sustained and increased budgetary allocation to align with national climate priorities and international commitments to build resilience and support low-carbon development.
- Increase the allocation to strengthen institutional and technical capacity within ministries/divisions to enhance overall development budget utilisation, whilst scaling up the best practices from high-performing climate-relevant projects to ensure efficient and timely implementation.
- Increase the share of renewable energy allocation in the ADP by prioritising investment in clean energy infrastructure, research, and innovation.
- Expand climate-focused SSNP by ensuring adequate and sustained budget allocations aligned with climate adaptation and resilience goals.
- Integrating provisions for loss and damage within the climate budget by establishing a specific fund to support climate vulnerable people.
- Strengthening research and knowledge management to foster long-term planning and innovative solutions for adaptation.
- End capacity payments to fossil-fuel-based power producers as a step towards achieving the emission reduction commitments outlined in the NDC.
- Increase the advance income tax (AIT) on fossil fuel-driven motor vehicles 5 per cent to 50 per cent higher than AIT on hybrid and fully electric vehicles, depending on the vehicle specifications like engine and electric motor size (Annex Table A2).

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## Annexe 1

**Table A1: Tropical Cyclone Consequence by Decade**

Decade	No. of Events	Dwellings Damaged	Dwellings Destroyed	People Affected	Injuries	Life Loss		Economic Loss (USD Million)	
						Minimum	Maximum	Minimum	Maximum
Pre-1900s	12	-	-	-	-	844270	1637270	-	-
1900s	2	-	-	-	-	315	841	-	-
1910s	6	-	-	-	-	234432	270932	-	-
1920s	2	-	8000	25000	-	606	2700	-	-
1930s	-	-	-	-	-	-	-	-	-
1940s	4	-	-	-	-	67700	69700	-	-
1950s	4	-	-	-	12	17070	28570	63	63
1960s	16	347361	1004493	1660000	-	74697	152059	130	130
1970s	10	400000	2300	4770000	50	211957	515186	63	86
1980s	11	921902	894919	14968547	430	7008	30129	360	360
1990s	12	1746086	1357680	24048514	1407953	140235	155942	1911	3200
2000s	11	1436217	838389	14682507	62401	3862	5698	1945	4924
2010s	3	130726	29786	1461925	1802	142	142	200	200
<b>Total</b>	<b>93</b>	<b>4982292</b>	<b>4135567</b>	<b>61616493</b>	<b>1472648</b>	<b>1602294</b>	<b>2869169</b>	<b>4672</b>	<b>8963</b>

Source: Authors' compilation based on ADB (2015).

**Table A2: Proposed Advance Income Tax Structure for the Owners of Private Motor Cars in FY26**

Type and engine capacity or electric motor power of motor car	Proposed AIT for hybrid and fully electric vehicles (in BDT)	Proposed AIT for conventional fossil fuel vehicles (in BDT)
A car or a jeep, not exceeding 1500cc or 75kw	25,000	26,250
A car or a jeep exceeding 1500cc or 75kw but not exceeding 2000cc or 100 kW	50,000	55,000
A car or a jeep exceeding 2000cc or 100 kw but not exceeding 2500cc or 125 kW	75,000	90,000
A car or a jeep exceeding 2500cc or 125 kw but not exceeding 3000cc or 150 kW	125,000	162,500
A car or a jeep exceeding 3000cc or 150 kw but not exceeding 3500cc or 175 kW	150,000	210,000
A car or a jeep exceeding 3500cc or 175 kW	200,000	300,000
A microbus	30,000	36,000

Source: Authors' compilation.