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Centre for Policy Dialogue (CPD)

Independent Review of Bangladesh's Development

Gender Budget in Bangladesh

Progress, Pitfalls, and the Path Ahead

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Key findings

1. Gender relevant allocations as a percentage of both the total budget decreased from 34.1 to 33 per cent and as a share of GDP declined from 4.86 to 4.18 per cent from FY2025 to FY2026, respectively.
2. The proportion of gender-focused development expenditure declined from 39 per cent in FY2025 to 34 per cent in FY2026, indicating reduced emphasis on long-term investments in women's advancement.
3. Several essential programmes for women and children, particularly in climate resilience, health, technical education, and entrepreneurship, have faced major funding reductions, raising concerns about the government's sustained commitment to gender-responsive development.

Key Policy Recommendations

1. Enhance transparency and institutional accountability in gender budgeting.
2. Undertake gender-disaggregated beneficiary assessments across all ministries and divisions and extend the practice of reporting gender-disaggregated data beyond the current 14 ministries to ensure evidence-based planning and accountability.
3. Prioritise development expenditure within the gender budget, particularly in sectors like health, education, and climate resilience, where women face structural disadvantages.

Promoting informed policy choices

THE PROGRAMME

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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1. Introduction

Gender equality is essential for achieving sustainable development in any country. The Constitution of Bangladesh upholds this principle through Article 19(1), which guarantees equality of opportunity for all citizens. Article 28(1) prohibits discrimination on the grounds of sex, whilst Article 28(2) ensures equal rights for women in all spheres of public life. Moreover, Article 28(4) allows for special measures in favour of women to address historical disadvantages (Government of the People's Republic of Bangladesh, 1972). In line with these constitutional guarantees, the government of Bangladesh has prioritised women's empowerment in several national policy documents, including the Perspective Plan 2021–2041, Eighth Five-Year Plan (8FYP), Climate Change and Gender Action Plan (CCGAP) 2024, and the National Women's Development Policy 2011. Bangladesh is also committed to achieving the gender-related Sustainable Development Goals (SDGs), as well as a signatory to international frameworks, including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and the Beijing Platform for Action.

Despite these efforts, significant challenges persist. Bangladesh ranks 125th out of 192 in UNDP's Gender Inequality Index 2023, which is in the medium human development category (UNDP, 2025) Bangladesh ranks 24th overall in the Global Gender Gap Index 2025, driven by its top performance in political empowerment (rank 4), largely due to long-standing female leadership. However, these rankings mask deeper structural inequalities—Bangladesh ranks 141st in economic participation, 125th in educational attainment, and 126th in health and survival (World Economic Forum, 2025). These disparities point to a persistent gap between women's political representation and their broader socio-economic inclusion.

Labour force participation among women in Bangladesh stands at 42.77 per cent (BBS, 2023), with 84.9 per cent of women employed in the informal sector—highlighting their limited access to job security, social protection, and formal employment pathways. Whilst educational attainment improves female labour force participation, the gains are unevenly distributed. For instance, women with tertiary education have a labour force participation rate of 45.7 per cent, compared to 48.1 per cent among those with primary education (BBS, 2023). These patterns reflect barriers beyond education, such as caregiving responsibilities, lack of childcare, and workplace discrimination, that restrict women's economic agency.

Moreover, legal and structural barriers continue to limit women's economic opportunities. According to the Women, Business and the Law (2024) report, Bangladesh scores just 32.5 out of 100—well below the global average (64.2)—due to significant gaps in workplace protections, pay, entrepreneurship, and safety. Bangladesh scores zero in legal provisions related to women's safety and 25 out of 100 in areas like pay, parenthood, and entrepreneurship, indicating urgent areas for reform (World Bank, 2024).

Violence against women also remains a serious concern. Despite the enactment of several laws to protect women from domestic violence, child marriage, workplace harassment, and trafficking, weak implementation, limited financing, and poor coordination among enforcement agencies continue to hinder progress. A 2021 survey by Plan International Bangladesh revealed that fear of violence impacts girls' career decisions, aspirations, and educational outcomes, reinforcing cycles of inequality (Khatun et al., 2022).

Unpaid care work is another significant barrier to gender equality. In Bangladesh, women shoulder a disproportionate share of unpaid domestic and care work, restricting their opportunities to participate in income-generating activities. Globally, women spend 2.5 times more time on unpaid care than men; if properly valued, this work could contribute up to 40 per cent of GDP in some economies (Hanna et al., 2023). According to projections made by UN Women, in Bangladesh, women spend significantly more time on unpaid care and domestic work than men, around 21 hours in 2023, decreasing to 19 by 2050. Men's contribution rises modestly from 4 to 6 hours (Hanna et al., 2023). Despite slight improvements, the gender gap in unpaid work remains wide and deeply entrenched over time. Yet, policies and budget allocations rarely reflect this reality. Even though it is encouraging that the Finance Adviser has pledged to count unpaid care work in the GDP in the future (Ministry of Finance, 2025a), it remains to be seen whether this will come to fruition.

2. Gender Budget: Trends and Patterns

To mainstream gender equality and reduce gender disparity, Bangladesh has been undertaking gender budgeting since 2009. Initially, the report covered only four ministries, but over time, it has been expanded to all 62 ministries and divisions of the government. Gender Responsive Budgeting (GRB) is an important strategy for addressing gender disparities. The purpose of gender budgeting as an instrument is to ensure that gender mainstreaming is integrated into the budgetary system and process, and that the budget allocations at all levels are decided with a gender perspective in mind (Khatun et al., 2022).

The allocation size for the gender budget in FY2025 was BDT 260,766.6 crore, which comprised 33.0 per cent of the total budget (Figure 1). For the first time in the last 9 years, the gender-relevant allocation decreased, representing a 4 per cent decrease compared to the proposed allocation for FY2025.

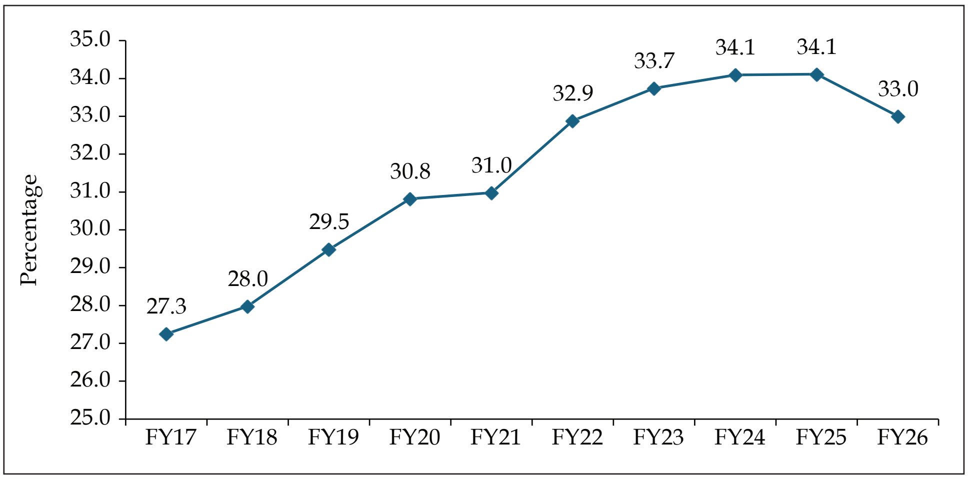
Since FY2021, the gender relevant allocation as a percentage of GDP has been steadily decreasing, reaching 4.18 per cent of GDP in FY2026.

The revised gender budget allocation in RBFY25 was BDT 248,002.2 crore, whereas the proposed budget for FY2025 was BDT 271,864.9 crore. This is an 8.78 per cent decrease. At the Sustainable Development Goals (SDG) Summit 2023, the Government of Bangladesh committed to increasing the gender allocation to a minimum of 35 per cent of the national budget by 2025 (United Nations Department of Economic and Social Affairs, 2023). The proposed budget for FY2026 fell just short of this target, accounting for 33 per cent of the total budget, but it is yet to be seen what percentage the gender allocation is in the revised budget for FY2026.

Development expenditure has consistently received less priority in the gender budget. Development expenditure as a percentage of total expenditure decreased from 39 per cent in FY2025 to 34 per cent in FY2026.

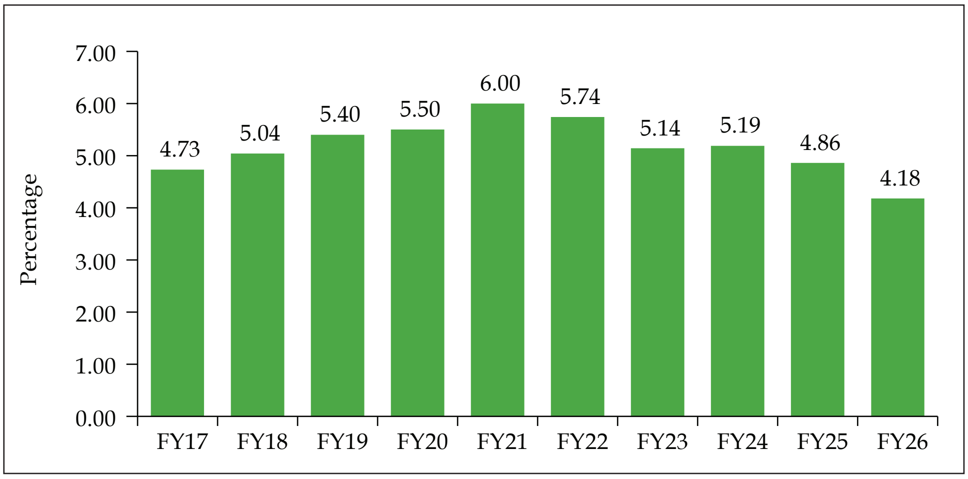
The government only releases actual expenditure two years after the fiscal year is over. Utilisation of the gender budget has been calculated using actual expenditure as a percentage of the revised budget allocation. Actual expenditure of the gender relevant allocations in the budget has only been available from FY2023, when the actual expenditure of FY2021 was reported. As can be seen in Figure 4, 84 per cent of the total gender budget was utilised in FY2024, which is lower than

Figure 1: Gender Relevant Allocation as a Percentage of the Total Budget



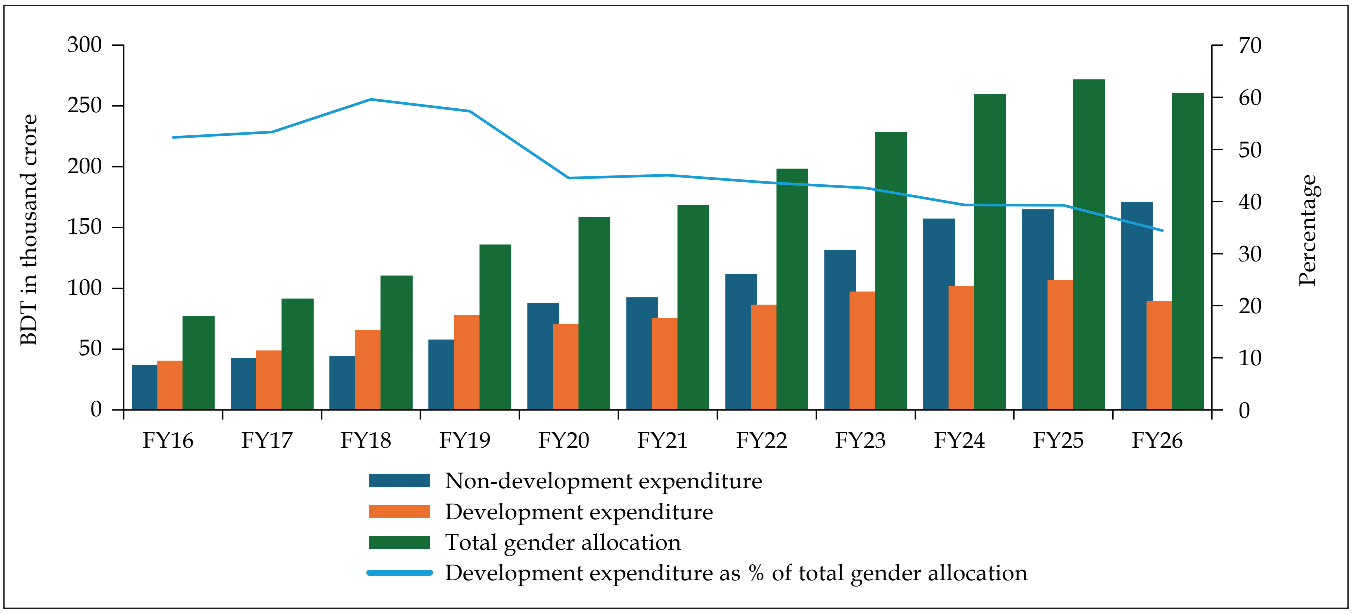
Source: Author's illustration based on Gender Budget Report 2025-26 (Ministry of Finance, 2025b).

Figure 2: Gender Relevant Allocation as a Percentage of GDP



Source: Author's illustration based on Gender Budget Report 2024-25 (Ministry of Finance, 2025b).

Figure 3: Trend of Gender Budget Allocation

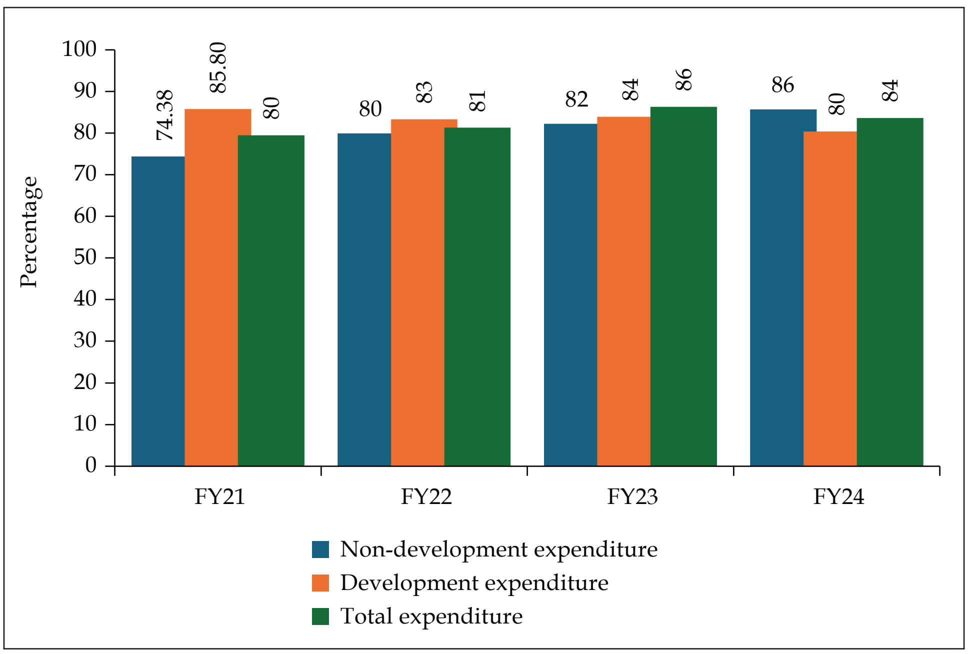


Source: Author's illustration based on Gender Budget Report 2025-26 (Ministry of Finance, 2025b).

that of FY2023 (86 per cent). Of this, non-development budget utilisation was 86 per cent and development budget utilisation was 80 per cent. The development budget utilisation has decreased over the years, from 83.8 per cent in FY2021 to 80 per cent in FY2024.

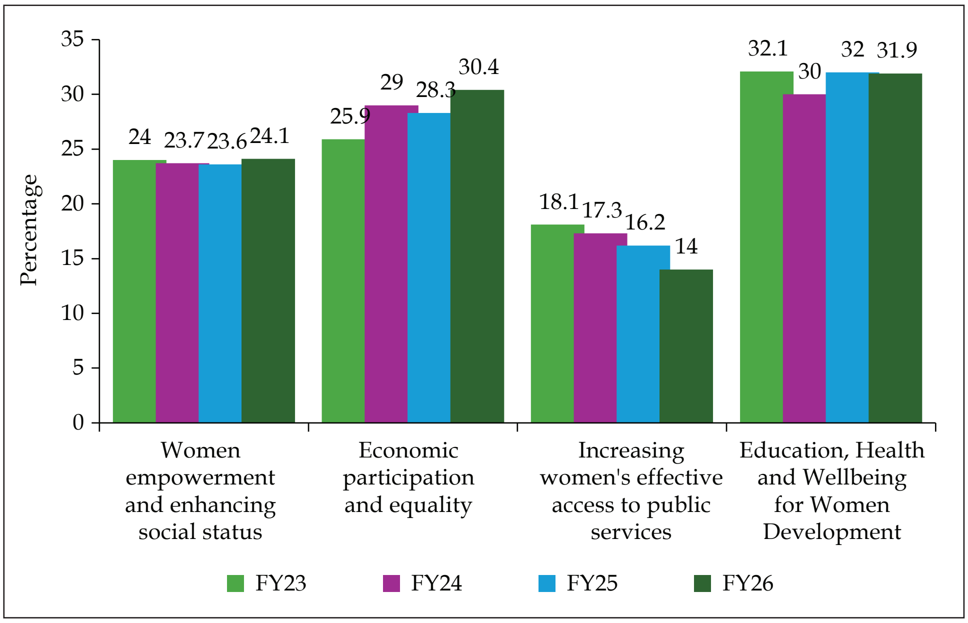
The gender relevant allocations in the budget are organised in four thematic groups by the GFT model: (i) women's empowerment and enhancing social status, (ii) economic participation and equality, (iii) increasing women's effective access to public services, and (iv) education, health and wellbeing for women's development. As can be seen in Figure 5, whilst the allocations for the other three thematic areas have remained roughly the same over the years, the allocations for the thematic area related to increasing women's access to public services have drastically decreased from 18.1 to 34 per cent in FY2023 to 14 per cent in FY2026.

Figure 4: Utilisation of the Gender Budget



Source: Author's illustration based on Gender Budget Report 2025-26 (Ministry of Finance, 2025b).

Figure 5: Gender Relevant Allocation by Thematic Area



Source: Author's illustration based on Gender Budget Report 2025-26 (Ministry of Finance, 2025b).

3. Gender-related Programmes in the Social Security Budget

There are many social safety net programmes specifically for women. Table 1 gives details of the programmes.

Several critical programmes targeting women and children have faced significant budget cuts. The most severe reduction—46.8 per cent—has been made to the initiative aimed at Enhancing Adaptive Capacity for Coastal Communities, Especially Women—a programme crucial in addressing climate resilience for one of the most vulnerable populations. Similarly, funding for the Promoting Gender

Table 1: Allocations for Women-specific Programmes in the Social Safety Net Budget of FY2025

(in BDT crore)

Name of Programme	Implementing Agency	Allocation in FY25(BDT Crore)	Allocation in FY26(BDT Crore)	Percentage change
Allowance for Widow and Deserted Women	MoSW	1844.32	2277.83	23.51
Rural Mother Centre (RMC) Programme: Revolving small loan	MoSW	25	25	0.00
Mother and Child Benefit Programme (MCBP)	MoWCA	1622.75	1849.24	13.96
Vulnerable Women Benefit Programme (VWB)	MoWCA	2195.46	2334.13	6.32
Distressed Women and Children Welfare Fund	MoWCA	5(RBFY25)	5	0.00
Promotion of Women Entrepreneurs for Economic Empowerment in Grass root Level	MoWCA	96	71.86	-25.15
Enhancing Adaptive Capacities of Coastal Communities, especially Women, to Cope with Climate Change Induced Salinity	MoWCA	61.2	32.56	-46.80
Supporting Implementation of Mother and Child Benefit Programme	MoWCA	25.23	40.2	59.33
Promoting Gender Responsive Enterprise Development and TVET Systems (ProGRESS)	TMED	55	31.98	-41.85
Special Assistance Fund for Women Development	Finance Division	25	25	0.00
Maternal and Neonatal Child Health (MNCH) and Health System Improvement Project	HSD	612.88	437.9	-28.55

(Table 1 Contd.)

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Name of Programme	Implementing Agency	Allocation in FY25(BDT Crore)	Allocation in FY26(BDT Crore)	Percentage change
Leaving No One Behind: Improving Skills and Economic Opportunities for the Women & Youth in Cox's Bazar, Bangladesh	MoYS	45.87	48.22	5.12
Integrated Rural Employment Support Project for the Poor Women (IRESPPW)	RDCD	100	105.9	5.90

Source: Author's compilation based on Social Security Budget Report 2025-2026 (Ministry of Finance, 2025c).

Responsive Enterprise Development and Technical and Vocational Education and Training (TVET) Systems (ProGRESS) programme has been slashed by 41.85 per cent, which may undermine ongoing efforts to promote women's participation in technical and vocational sectors. The Maternal & Neonatal Child Health (MNCH) programme saw a 28.55 per cent reduction, raising concerns over the continuity of essential health services for mothers and infants. Additionally, the Promotion of Women Entrepreneurship at the Grassroots Level experienced a 25.15 per cent cut, potentially stalling momentum for empowering women in local communities.

Conversely, a few social protection programmes have received increased budgetary support. The most notable rise is a 59.33 per cent increase for the Implementing Support for Mother and Child Benefit Programme, reflecting a stronger emphasis on direct cash benefits for vulnerable families. The Allowance for Widows and Deserted Women has been raised by 23.51 per cent, indicating continued support for marginalised women. Likewise, the Mother and Child Benefit Programme (MCBP) has received a 13.96 per cent budget hike, reinforcing maternal and child welfare schemes.

However, despite these gains, some key women-focused initiatives have been entirely discontinued. Notably, Tottho Apa—a programme designed to empower women through access to information and Information and communications technology (ICT)—has been phased out. Similarly, the Her Power Project, which sought to promote women's participation in the ICT sector, has been terminated. These discontinuations raise critical questions about the government's long-term commitment to women's digital inclusion and empowerment.

4. Critical Issues of the Gender Budget

4.1 Lack of Transparency in Fund Utilisation

Although the size of the gender budget has increased annually, its impact remains limited due to weak monitoring and implementation. Without systematic oversight, budget allocations risk being underutilised or misdirected. In FY2025, the Ministry of Finance introduced the Gender Finance Tracking (GFT) model to separately identify gender-related spending across ministries. Whilst this is a step forward, its effectiveness will depend on clear indicators, regular reporting, and accountability mechanisms. Experts also recommend involving independent, non-governmental monitors in gender-related projects to ensure impartial evaluation and transparency.

4.2 Weak Inter-Ministerial Coordination

Gender budgeting involves 62 ministries and divisions, yet coordination among them remains poor. This hampers consistency in planning and implementation. Economists and policymakers recommend establishing a dedicated Gender Budget Cell within the Ministry of Finance to centrally assess the gender sensitivity of all government programmes and enhance inter-ministerial collaboration.

4.3 Budget Cuts During Revision

Gender allocations are frequently reduced during mid-year budget revisions. In FY2025, the proposed gender allocation of BDT 271,846.9 crore was reduced to BDT 248,002.2 crore—a decline of 8 per cent (Ministry of Finance, 2025b). These cuts disproportionately affect development spending and undermine the continuity of programmes supporting women's empowerment.

4.4 Lack of Targeted Support for Women in the Informal Sector

Even though 84.9 per cent of women in Bangladesh are employed in the informal sector (BBS, 2023), the gender budget does not include specific provisions targeting their needs. This gap limits access to skills training, social protection, and formal employment opportunities for the majority of working women.

4.5 Climate Vulnerability Not Reflected in Allocations

Women in climate-affected regions—especially coastal and disaster-prone areas—face heightened vulnerabilities. However, this is not adequately addressed in the gender budget. Sharp cuts to climate-resilience programmes like Enhancing Adaptive Capacity of Coastal Communities, Especially Women represent a missed opportunity to fund gender-responsive adaptation and disaster preparedness.

4.6 Digital Exclusion Hinders Women's Empowerment

The discontinuation of ICT-focused initiatives such as Tottho Apa and the Her Power Project has deepened the digital divide in Bangladesh, particularly for women in rural and low-income communities. These programmes played a vital role in increasing women's access to digital services, online platforms, information, and e-governance tools—facilitating participation in education, employment, and financial systems. Tottho Apa, in particular, not only provided digital access to underserved populations but also created employment opportunities for thousands of women who served as local information officers. The abrupt discontinuation of such initiatives, despite their

Table 2: Tax Breakdown of Imported Sanitary Napkins and Raw Materials Required to Make Sanitary Napkins, FY2026

HS CODE	Description	CD	SD	VAT	AIT	RD	AT	TTI
96190000	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar products	25	45	15	5	3	5	132.36
48239094	Air laid paper imported by Ind.IRC.VAT-compliant hygiene product manufacturers	25	20	15	5	0	7.5	88.75
35052000	Glues Based on Starches, Dextrins or Other Modified Starches	5	0	15	5	15	7.5	52
35069110	Elastic/ construction glue	25	0	15	5	3	7.5	76.5
39069000	Acrylic Polymers, In Primary Forms, Nes	10	0	15	5	0	7.5	39.75
39199020	Performance Tape/Closure/Side Tape	25	0	15	5	0	7.5	58.13
40021100	Latex Of Styrene-Butadiene or Carboxylated Styrene-Butadiene Rubber	5	0	15	5	0	7.5	33.63
47032100	Semi-bleached or Bleached Coniferous Chemical Wood Pulp, Soda..., not elsewhere specified	0	0	15	2	0	7.5	24.5
48119090	Other Paper, Paperboard, Cellulose Wadding and Webs of Cellulose Fibres not elsewhere specified	25	0	15	5	3	7.5	61.8
54024400	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre	0	0	15	5	0	7.5	27.5
56031110	Nonwovens Of Man-Made Filaments Weighing <=25g/M2	25	0	15	5	3	7.5	61.8
63079000	Made Up Articles (Including Dress Patterns) not elsewhere specified	25	0	15	5	3	7.5	61.8

Source: Author's compilation based on Duty Calculator, Bangladesh Customs (National Board of Revenue Bangladesh, 2025).

Note: TTI for HS 39201020 (Other plates, sheets, film, foil and ethylene are imported by VAT regi. Personal), which is another raw material required to make sanitary napkins, could not be obtained from the Operative Tariff Schedule at the time of writing.

positive social and economic impact, has disrupted digital empowerment pathways for women. Whilst concerns about programme mismanagement under the previous administration may be valid, addressing governance challenges through reform and oversight would have been more constructive than complete termination. Effective and accountable revival of such programmes is essential to ensuring that rural women are not left further behind in an increasingly digital economy.

4.7 Underutilisation of Development Allocations

Development components of the gender budget are consistently underutilised. In FY2024, only 80 per cent of development allocations were spent—down from 83.8 per cent in FY2021. This indicates shortcomings in programme planning, execution, and absorptive capacity.

4.8 Limited Focus on Outcomes and Impact

Gender budget reporting tends to focus on financial allocations rather than actual outcomes. In the absence of gender-disaggregated impact assessments, it remains unclear whether spending is translating into meaningful improvements in women's lives. A shift toward outcome-based evaluation is essential for enhancing effectiveness and accountability.

5. Taxation on Sanitary Napkins

Despite the importance of sanitary napkins in ensuring menstrual hygiene among women and girls, their use remains below desired levels throughout the country. One of the biggest reasons for this is that most of the people cannot afford those. In FY2026, the government extended the exemption from Value Added Tax (VAT) (excluding AT) and Supplementary Duty (SD) on six imported raw materials out of 12 used in the production of sanitary napkins and diapers until June 2025 (Ministry of Finance, 2025a) (Table 2). In addition, it introduced VAT exemption on locally sold sanitary napkins (Ministry of Finance, 2025a). However, many local companies do not qualify for this temporary tax cut due to certain conditions. Firms must set up machinery on the factory premises to benefit from the tax-free privilege. In addition, a company has to invest a minimum of BDT 76 crore, have its testing lab, have environmental clearance from the Department of Environment, ensure at least 30 per cent value addition and employ at least 250 Bangladeshis in the factory. In addition, interested companies will have to apply to the National Board of Revenue (NBR) to get the scope of importing the six raw materials without SD and VAT (Daily Star Online Report, 2019). In addition, other import tariffs include Customs Duty (CD), Advanced Income Tax (AIT), Regulatory Duty (RD), and Advance Trade VAT (AT). Overall, the Total Tax Incidence (TTI) on imported sanitary napkins and diapers is 132.36 per cent (National Board of Revenue Bangladesh, 2025).

6. Recommendations

- **Enhance transparency and institutional accountability in gender budgeting.**
  The gender budget formulation process must be made more transparent through the publication of ministry-specific targets, performance indicators, and actual spending reports. All 62 ministries and divisions should be required to disclose gender-relevant allocations and performance publicly. The Gender Finance Tracking (GFT) model that was introduced in FY2025 should be institutionalised, and periodic independent audits—conducted with the participation of civil society and gender experts—should be introduced to ensure transparency and public accountability.
- **Establish and empower Gender Budget Cells across ministries.**
  Functional Gender Budget Cells should be set up in all relevant ministries and divisions to guide gender-responsive planning, implementation, and reporting. These units must also coordinate inter-ministerial efforts to avoid duplication and ensure consistency in gender-focused programming across the government
- **Protect gender priorities during budget revisions.**
  The frequent reductions of gender-related allocations in the Revised Budget undermine programme continuity and effectiveness. Critical development allocations for women should be ringfenced to prevent mid-year budget cuts, especially in priority sectors like health, skills development, and climate resilience.
- **Conduct gender-disaggregated beneficiary assessments across all ministries.**
  Only 14 of 62 ministries currently report on gender-disaggregated outcomes. Comprehensive assessments are necessary to measure the impact of gender-responsive initiatives objectively. This will strengthen

planning and ensure ministries are held accountable for gender-related commitments.

- **Utilise gender impact analysis tools for improved resource allocation.**
  Public expenditure incidence analysis, tax incidence analysis, and time-use surveys should be used to evaluate how current budgets affect women's access to services, unpaid care responsibilities, and economic opportunities. Findings should guide annual budget allocations.
- **Introduce targeted allocations for vulnerable and marginalised groups.**
  Separate and adequate allocations should be made for (i) women employed in the informal sector—who represent over 96 per cent of the female workforce—for training, credit access, and social protection; and (ii) indigenous women and girls, to address their unique needs in education, healthcare, and livelihoods.
- **Reform fiscal policy to improve the menstrual health of women and girls.**
  All 12 raw materials used to produce sanitary napkins should be exempted from all forms of taxation, including TTI, without restrictive conditions that exclude smaller local producers. A more inclusive VAT policy will ensure menstrual hygiene products are affordable and accessible to all women and girls.
- **Increase development-oriented gender budget allocations.**
  The share of development expenditure within the gender budget has been declining. To improve long-term outcomes for women and girls, the budget should prioritise investments in education, health, skills, ICT, and public services for women's advancement.
- **Revive and expand digital empowerment initiatives.**
  The discontinuation of *Tottho Apa* and *Her Power Project* has left a gap in women's access to ICT and digital services. These initiatives should be reintroduced and scaled, particularly in rural and underserved areas, to bridge the gender digital divide and support women's access to economic and informational resources. Whilst concerns about programme mismanagement under the previous administration may be valid, addressing governance challenges through reform and oversight would have been more constructive than complete termination
- **Strengthen support for social protection and care economy.**
  Expand investments in childcare services, community-based care models, and cash transfer schemes to reduce the burden of unpaid care work, which restricts women's ability to engage in paid employment. This will improve both economic participation and wellbeing (SANEM, ESCAP).
- **Improve gender data and beneficiary tracking.**
  Undertake gender-disaggregated beneficiary assessments across all ministries and divisions. Extend the practice of reporting gender-disaggregated data beyond the current 14 ministries to ensure evidence-based planning and accountability.
- **Increase development-focused gender allocations.**
  Prioritise development expenditure within the gender budget, particularly in sectors like health, education, and climate resilience, where women face structural disadvantages.
- **Ensure adequate funding for preventing violence against women and children.**
  Allocate sufficient resources for prevention, response services, and survivor support, and strengthen coordination between ministries responsible for these programmes.
- **Better integrate climate resilience and gender into budget planning.**
  Women in Bangladesh, particularly those in coastal, flood-prone, and drought-affected areas, face disproportionate risks from climate change due to limited access to resources, mobility, and decision-making power. The gender budget should explicitly account for these vulnerabilities by allocating resources for gender-responsive climate adaptation programmes, such as resilient livelihoods, early warning systems tailored to women's needs, and community-based disaster preparedness initiatives.

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