

CPD-IRBD

Policy Brief

June 2026



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



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A Step Up on a Long Staircase *What the FY2027 Education Budget Really Delivers*

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Key Findings

1. The proposed education budget allocation for FY2027 accounts for 13.06 per cent of the total proposed budget and 1.79 per cent of the GDP.
2. In FY2027, the government allocated BDT 122,495 crore for the education sector, representing a 28 per cent increase from the previous year's proposed budget of BDT 95,644 crore.
3. The education budget is primarily allocated to meet operational expenses rather than development expenditures, which may undermine the quality of education.

Key Policy Recommendations

1. The budget allocation of all education stipend programmes should be increased.
2. The discontinued undergraduate and postgraduate stipend programmes should be reinstated.
3. VAT on the tuition fees for all educational institutions, including English-medium schools, should be exempted.

1. Introduction

During the early 1990s, Bangladesh made significant strides in strengthening its education system through a series of policy initiatives and reforms, including the Compulsory Primary Education Act 1990, the Female Secondary Education Stipend, and the Primary Education Development Programme (PEDP). As per the Annual Primary School Census (APSC) 2024, Bangladesh had 118,607 schools (MoPME, 2026). In addition, there were 171 universities, among which 114 were privately owned (BANBEIS, 2024). Despite the advances, educational institutions in Bangladesh have struggled to provide quality education.

So far, Bangladesh has made modest progress in allocating the necessary budgetary resources to the education sector. However, in FY2027, the government appears to have recognised and acknowledged the need for greater and effective investment in the education sector and has allocated BDT 122,495 crore, accounting for a 28 per cent increase in allocation relative to the proposed allocation of BDT 95,644 crore in FY2026 (Ministry of Finance, 2026). In addition, the government has also reduced the corporate tax for private universities from 15 per cent to 10 per cent (NBR, 2026). This reduced corporate income tax rate applies to private universities, medical colleges, dental colleges, engineering colleges, and colleges imparting education on information technology. High corporate income tax rates generally contribute to higher tuition fees while increasing the financial burdens faced by educational institutions. These pressures can lead to compromised educational quality, poor infrastructure management, and insufficient teacher recruitment, potentially worsening the teacher-to-student ratio.

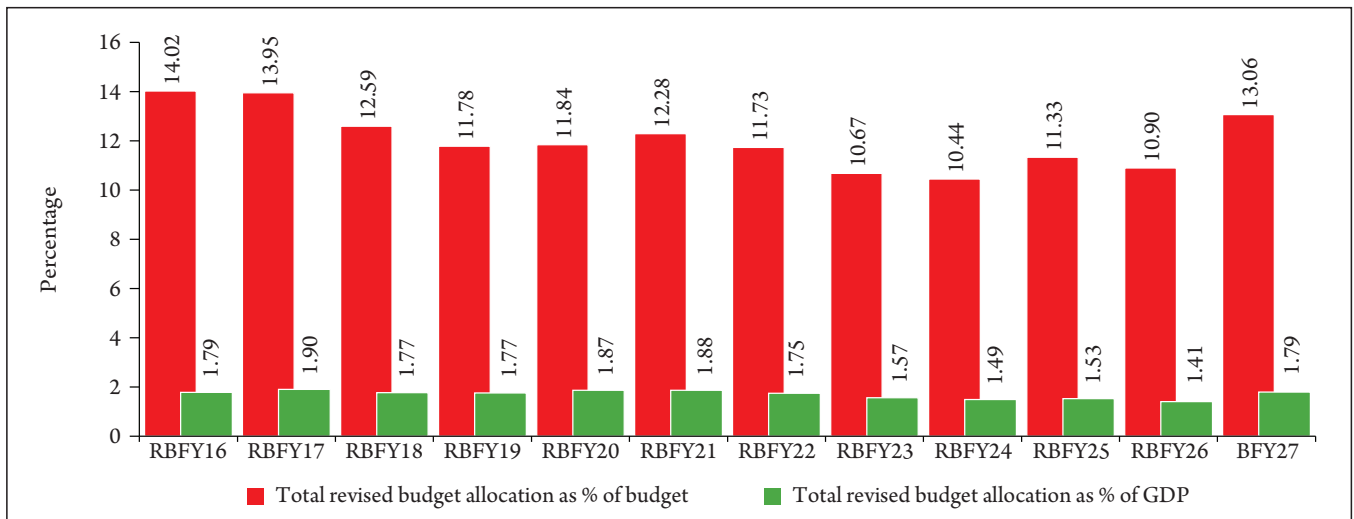
The FY2027 budget seems to reflect the urgent need for high-quality education in Bangladesh. Sufficient investment in human capital is particularly important as Bangladesh is now showing signs of a youth bulge, which means it is poised to reap the benefits of a demographic dividend if it can capitalise on the potential of its vast young labour force. However, several labour market indicators highlight the challenges Bangladesh faces. According to the Labour Force Survey (LFS) 2023, the national unemployment rate is 3.35 per cent, with the youth unemployment rate significantly higher at 7.25 per cent (BBS, 2024). The share of unemployed youth in total unemployment is 78.87 per cent (BBS, 2024). Further, informal employment as a share of total employment was 84.07 per cent in 2023 (BBS, 2024), while the share of youth not in education, employment or training (NEET) was 18.9 per cent (BBS, 2024).

Effective public spending on education is imperative in Bangladesh, especially given the country's key development milestones and goals, including graduating from Least Developed Country (LDC) status and achieving the Sustainable Development Goals (SDGs) by 2030. However, concerns persist about the effectiveness of allocated funds in achieving desired results. Against this backdrop, this policy brief analyses the status, achievements, impediments, and other factors related to the planned budgetary allocation for the education sector in FY2027 and offers a few recommendations.

2. Education Budget as a Share of the Total Budget and GDP

Total government expenditure on education as a percentage of the total budget and Gross Domestic Product (GDP) increased

Figure 1: Allocation for Education as a Share of the Total Budget and GDP

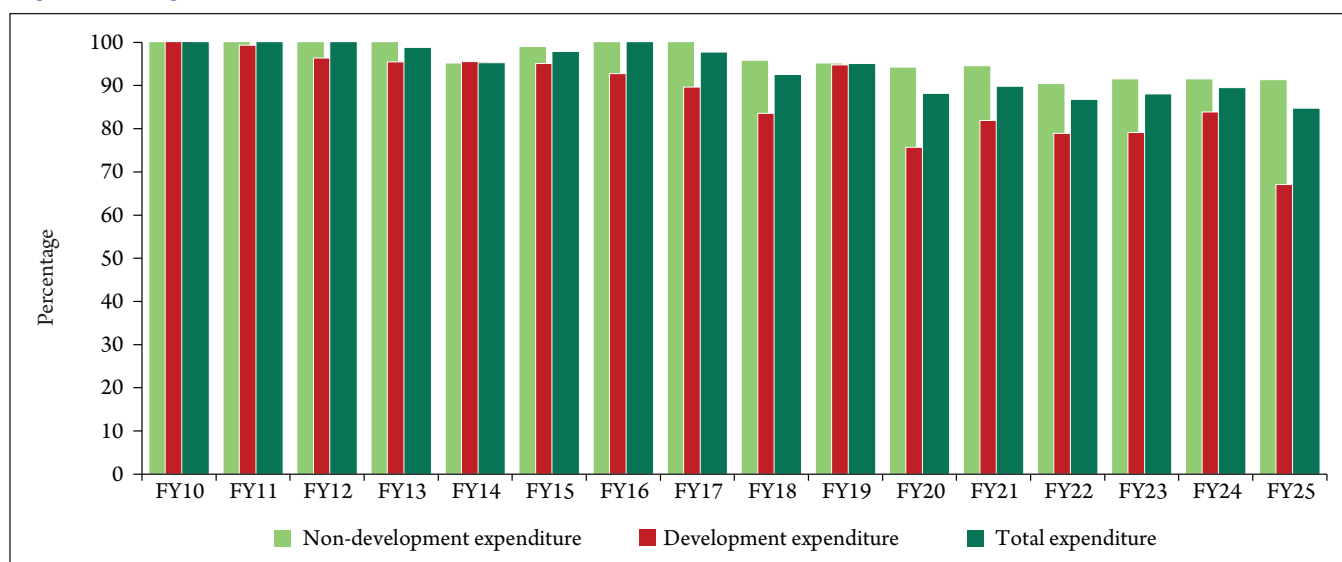


Source: Authors' illustration based on data from the Ministry of Finance (Ministry of Finance, 2026).

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Figure 2: Budget Utilisation on Education



Source: Authors' illustration based on data from the Ministry of Finance (Ministry of Finance, 2026).

in FY2027 compared with the previous fiscal year. The proposed education budget as a share of the GDP has increased from 1.53 per cent in FY2026 to 1.79 per cent in FY2027 (Ministry of Finance, 2026). At the same time, the proposed education budget as a share of the total budget increased slightly from 12.11 per cent in FY2026 to 13.06 per cent in FY2027 (Ministry of Finance, 2026). While these increases may seem notable, the prioritisation of the education sector remains insufficient and could be strengthened further. This is because, while the allocated expenditure on education has increased, it remains below 2 per cent of GDP, as it has been since FY2016 (Figure 1). Concurrently, the revised education budget as a share of GDP has decreased substantially from 1.90 per cent in FY2017 to 1.41 per cent in FY2026. Similarly, the revised education budget as a share of the total budget has fallen significantly, accounting for 10.90 per cent in FY2026, down from 13.95 per cent in FY2017 (Figure 1). Public expenditure on the education sector should be significantly higher, especially because Bangladesh's education sector already grapples with challenges including a lack of quality education delivered at all levels of education, a poor rate of enrolment, especially at primary and secondary education levels, and an insignificant reduction in dropout rates, particularly at the secondary education level. Therefore, greater priority should also be given to ensuring effective implementation of the revised education budget for the current fiscal year.

3. Budget Utilisation in the Education Sector

Although the budget appears promising on paper, its effectiveness will ultimately depend on whether increased fiscal allocations

translate into tangible improvements in addressing the structural challenges facing by Bangladesh's education sector. This is particularly important because, despite relatively high budgetary allocations to education, budget utilisation has remained less than satisfactory. Budget utilisation, referring to the proportion of the revised budget that is actually spent on development and non-development expenditure, is a basic indicator of whether the allocated budget is being spent effectively. Budget utilisation in total expenditure decreased significantly from 111 per cent in FY2010 to 88 per cent in FY2023, before slightly increasing to 90 per cent in FY2024. In FY2025, the overall budget utilisation dropped substantially to 85 per cent (Figure 2). Furthermore, budget utilisation for development and non-development expenditure has also decreased sharply. Specifically, budget utilisation for non-development expenditure decreased from 114 per cent in FY2010 to 91 per cent in FY2025, while budget utilisation for development expenditure fell from 102 per cent to 67 per cent during the same period (Figure 2). If observed closely, over the years, operational expenses or non-development expenditure were prioritised over development expenditures. This underscores a fundamental flaw in the education budget. First, poor budget utilisation indicates that the allocated funds in the revised budget are not being properly managed for effective development of the education sector. Second, the portion of the budget that does get utilised is mostly geared towards expenses required for daily operations. This prioritisation, coupled with the persistent underutilisation of the budget, further exacerbates the structural challenges that hinder progress in the country's education system.

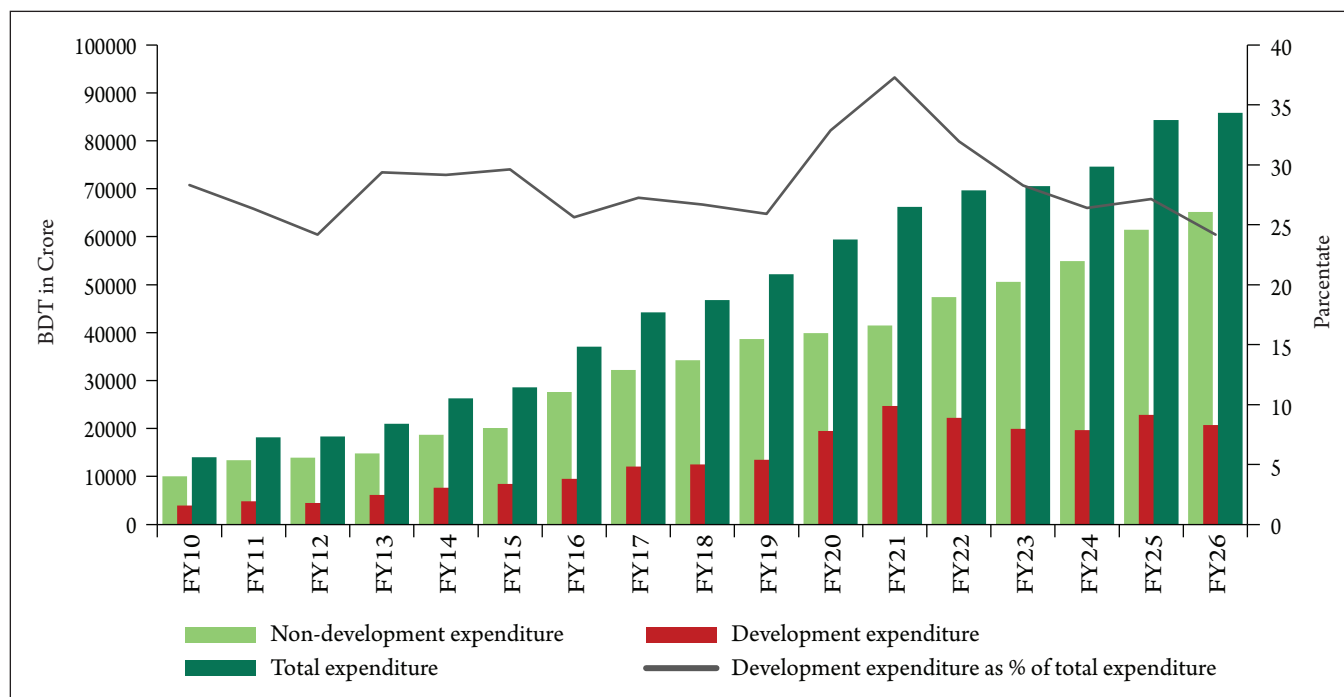
4. Revised and Actual Expenditure in the Education Sector

The revised budget allocation in FY2026 stood at BDT 85,867 crore, representing an insignificant increase (about 2 per cent) from the BDT 84,311 crore allocated in the revised budget for FY2025 (Figure 3). While the allocation of the revised education budget grows every fiscal year, the current increase in the revised budget for FY2026 is inconsequential compared to the previous year, which observed a 13 per cent growth. A similar disparity is evident in the revised budget allocated between development and non-development expenditure. The share allocated to operational expenses remains substantially higher than that earmarked for development-oriented activities. Further, development expenditure in the revised education budget has gradually declined since FY2021, reversing the upward trend observed between FY2010 and FY2021. The overall revised budget for development expenditure has decreased from BDT 24,694 crore in FY2021 to BDT 20,750 crore in FY2026. In addition, the share of development expenditure in total expenditure in the revised budget decreased from 37 per cent in FY2021 to 24 per cent in FY2026. This indicates a decline in the prioritisation of development expenditure since FY2021.

On the other hand, the total actual expenditure on education in FY2025 was BDT 71,459 crore, representing a 7 per cent

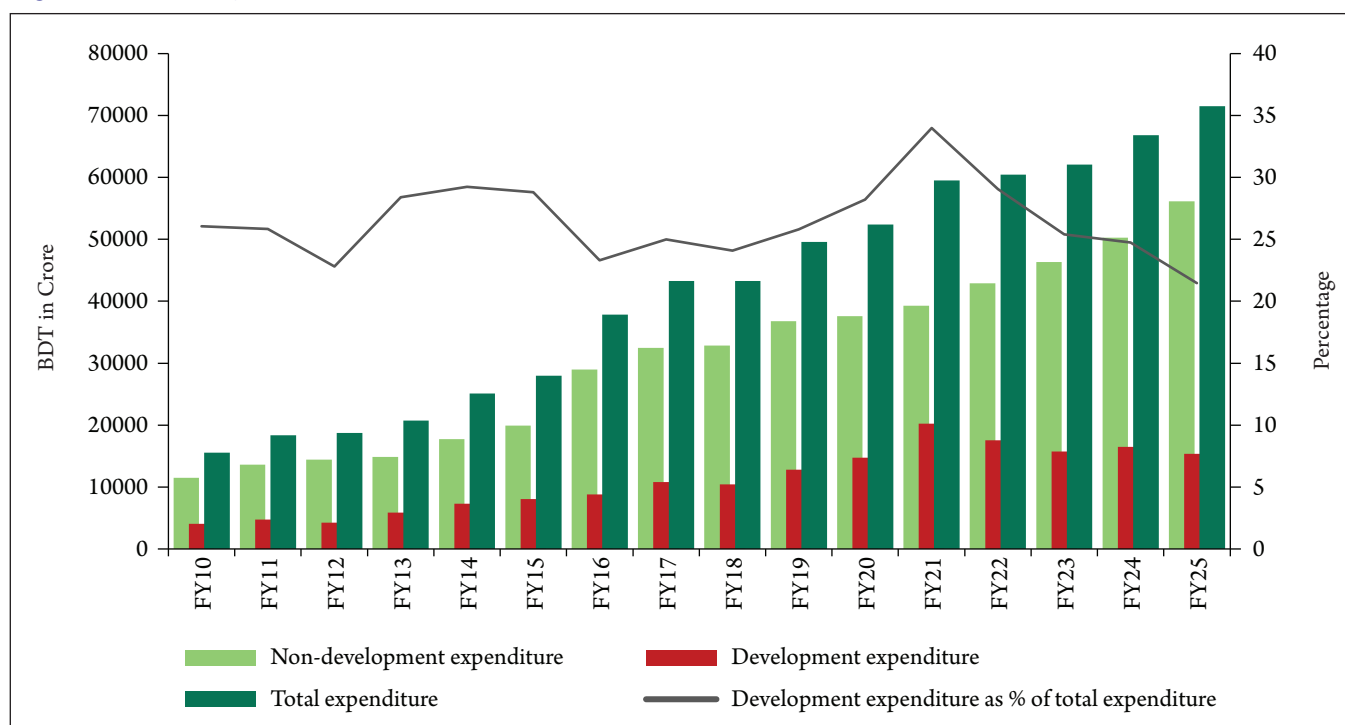
increase from BDT 66,790 crore spent the year before (Figure 4). It should be noted that the growth in actual expenditure in FY2024 was 8 per cent, marking a decline of 1 percentage point in FY2025. Therefore, the increase in actual expenditure needs to be significantly higher. Compared with FY2016, the decline in actual expenditure in the education sector is more apparent. The growth in actual expenditure in FY2016 accounted for 35 per cent, the highest between FY2011 and FY2025. This was, however, followed by a rapid decline, suggesting that over the years, less priority was given to the education sector (Figure 4). Moreover, development expenditure as a share of total expenditure decreased from 29 per cent in FY2022 to 21 per cent in FY2025. This once again highlights a lower priority in the development of the education sector. Similar to the revised budget allocation, the majority of the actual expenditure was allocated towards operational expenses over development expenditure. Furthermore, in FY2025, BDT 56,115 crore was spent on non-development expenditures, whereas only BDT 15,344 crore was spent on development expenditures, contributing to the overall decline in growth by 1 percentage point mentioned earlier. Given the differences in the share of development and non-development expenditures in the education sector, improving the quality of education going forward will be difficult.

Figure 3: Revised Budget Allocation for Education



Source: Authors' illustration based on data from the Ministry of Finance (Ministry of Finance, 2026).

Figure 4: Actual Expenditure on Education



Source: Authors' illustration based on data from the Ministry of Finance (Ministry of Finance, 2026).

5. Allocation by Level of Education

Compared to the revised budget for the previous fiscal year, the planned budget allocation for primary and mass education and secondary and higher education increased significantly in FY2027. The proposed budget allocation for FY2027 (BFY2027) in primary and mass education increased to BDT 46,737 crore from BDT 35,403 crore in BFY2026. Subsequently, for secondary and higher education, the allocated budget increased from BDT 47,563 crore in BFY2026 to BDT 57,301 crore in BFY2027 (Ministry of Finance, 2026).

At the primary education level, the allocated budget contracted by 9 per cent between BFY2025 and BFY2026 before rebounding sharply with a 32 per cent increase in BFY2027, marking the largest year-on-year growth since BFY2018 (Ministry of Finance, 2026). The development share has risen to 46 per cent in BFY2027, the highest since BFY2010, suggesting a significant push towards capital investment. However, this remains a proposed allocation rather than actual expenditure. Considering that actual expenditure declined slightly in FY2025, it remains to be seen whether this ambitious target will be fully met.

At the secondary education level, the allocated budget increased by 20 per cent in BFY2027, representing the highest year-on-year growth between BFY2011 and BFY2026. The proportion

of development share rose to 43 per cent in BFY2027, also the highest since BFY2010, indicating a similar emphasis on capital investment. Unlike at the primary level, this expansion is supported by recent spending performance, as actual expenditure increased by 13 per cent in FY2025 (Ministry of Finance, 2026).

Concurrently, overall budget utilisation for both primary and secondary education has declined, particularly in the case of development expenditure. Budget utilisation for primary and mass education was 103 per cent in FY2010, plummeting to 74 per cent in FY2025. At the same time, budget utilisation for secondary and higher education declined from 118 per cent in FY2010 to 93 per cent in FY2025 (Ministry of Finance, 2026).

Budget utilisation on development expenditure in secondary and higher education reached its highest level in FY2010, at 123 per cent, before falling to 88 per cent in FY2024. The budget utilised for development expenditure fell even further in secondary and higher education in FY2025, accounting for only 81 per cent (Ministry of Finance, 2026). Despite higher proposed allocations for the education sector, actual expenditure remains disproportionately concentrated on operating or non-development expenses across primary, mass, as well as secondary and higher education (Ministry of Finance, 2026). As a result of reduced spending on education sector development, the quality of education may deteriorate

dramatically due to the calibre of teachers employed, inadequate infrastructure, and elevated dropout rates.

The adequacy of the education budget must also be assessed against international benchmarks. While recent allocations reflect a modest improvement, the ratio remains low by global standards and offers little cause for celebration. According to data from the World Development Indicators, between 2016 and 2025, Bangladesh recorded the second-lowest education spending among 38 LDCs, with 35 of them allocating at least 2 per cent of GDP to education (The World Bank, 2026). This comparison underscores a concerning reality. Even after the largest budget push in years, Bangladesh has still yet to reach a threshold that most LDCs have already crossed. The increase in the education budget is a step towards the right direction, but compared to other LDCs, Bangladesh is still lagging behind.

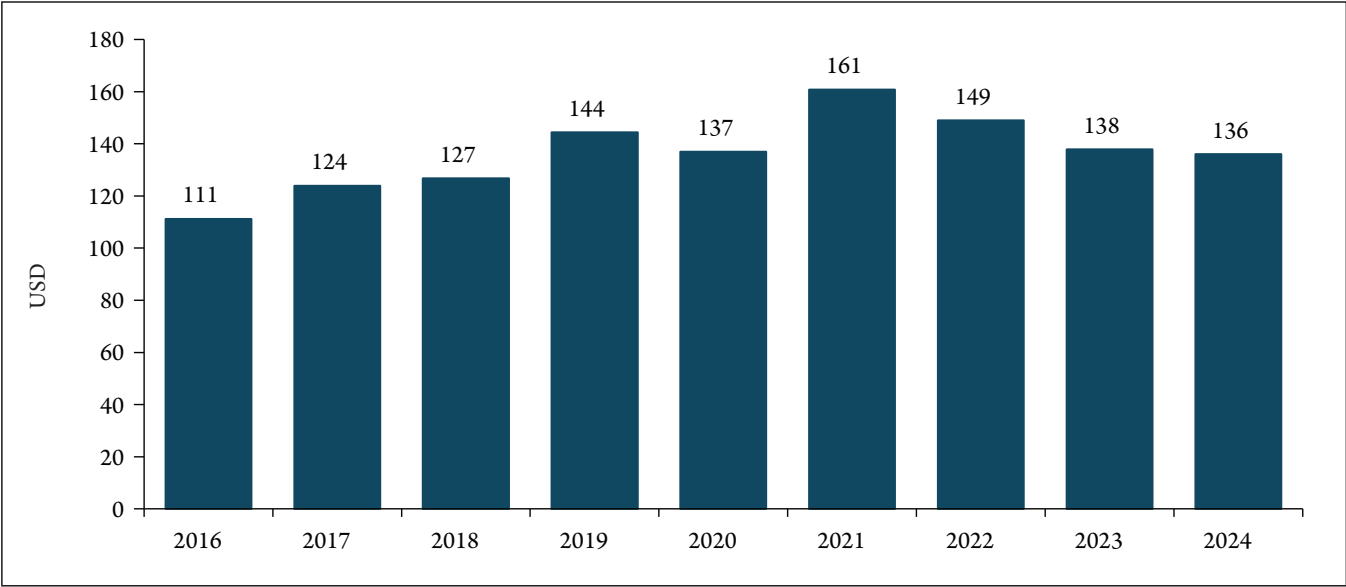
Furthermore, Bangladesh's per capita actual expenditure on primary education decreased from USD 149 in 2022 to USD 136 in 2024 (Figure 5) (UIS, 2026; Ministry of Finance, 2026). According to data from the UNESCO Institute for Statistics, several countries, including Chad, Honduras, Vanuatu, Côte d'Ivoire, and Mauritania, have higher per capita expenditure on primary education than Bangladesh, despite having lower GDP per capita in purchasing power parity (PPP) terms (UIS, 2026; The World Bank, 2026). This further highlights Bangladesh's shortcomings in allocating the budget to primary education. Adequate investment in primary education is critical to human capital development, as it provides children with the cognitive abilities and acquires the foundational skills required for continued learning and future opportunities. Conversely, weak primary education places children at a serious disadvantage as they progress to the secondary and tertiary levels,

with learning deficits that become increasingly difficult to reverse over time. Effective primary education is therefore pertinent not only for individual advancement but also for its integral role in reducing intergenerational poverty, making it a prerequisite for sustainable development.

6. Quality of Education

According to the Annual Primary School Census (APSC) 2024, the Gross Intake Rate (GIR) decreased significantly from 120.43 per cent in 2022 to 104.71 per cent in 2024 (MoPME, 2026). The GIR measures the total number of new entrants into the first grade of primary education, irrespective of their age, as a proportion of the population at the official starting age for primary school (UIS, 2009). This trend presents mixed implications for the development of the education sector. While a GIR approaching 100 per cent suggests a decline in the enrolment of over-aged and under-aged children, indicating improvements in age-appropriate entry into Grade 1, it may also reflect reduced inclusivity, as the education system potentially fails to reach out-of-school children who remain unaccounted for in the enrolment process. In addition to the GIR, the Net Intake Rate (NIR), which measures the proportion of new entrants who are of the official entry age, expressed as a share of the total population within that same age group (UIS, 2009), has remained stagnant at around 96 per cent from 2020 to 2023 before decreasing to 93 per cent in 2024 (MoPME, 2026). This further suggests that the education system is still falling short of achieving universal access to education for children. At the same time, the primary cycle dropout rate increased notably from 13.15 per cent in 2023 to 16.25 per cent in 2024 (MoPME, 2026).

Figure 5: Government Per Capita Actual Expenditure on Primary Education in USD



Source: Authors' illustration based on data from the Ministry of Finance (Ministry of Finance, 2026).

While the budget appears promising on paper, the real test lies in whether increased fiscal allocation can meaningfully address the deeper challenges facing Bangladesh's education sector. A closer look at the current statistics offers some important perspective. High-quality education is currently lacking and urgently needed in Bangladesh, especially at the higher education level. The Gross Enrolment Rate (GER) in primary education has decreased significantly from 114 per cent in 2018 to about 104 per cent in 2023, before slightly increasing to 106 per cent in 2024 (MoPME, 2026). Concurrently, the Net Enrolment Rate (NER) remained stagnant at around 97 per cent between 2018 and 2023, which slightly decreased to about 95 per cent in 2024 (MoPME, 2026). On the other hand, the GER for secondary-level education increased slightly from 75.32 per cent in 2018 to about 76.10 per cent in 2022 before dropping to about 74.81 per cent in 2023 (BANBEIS, 2024). In comparison, the NER for secondary level education increased from 69.38 per cent in 2018 to 72.20 per cent in 2023, highlighting an insignificant increase of just under three percentage points in five years (BANBEIS, 2024). Moreover, the dropout rate in secondary education decreased only from about 37.62 per cent in 2018 to around 33.85 per cent in 2023 (BANBEIS, 2024). In addition, private universities maintained a teacher-student ratio of 1:21, while public universities achieved a ratio of 1:44 in 2023 (BANBEIS, 2024).

Increasing the number of students enrolled in institutions is critical because having a degree increases the likelihood of finding and securing employment. Higher education broadens individuals' knowledge and understanding while preparing them with skills and competence required for subsequent professional careers. Students who pursue higher education have more options in life and a deeper understanding of various socioeconomic and cultural facets of society. However, having just a degree in a specific field is not enough. In an increasingly competitive job market, employability depends on a combination of technical expertise and transferable skills. Employers increasingly seek graduates with enhanced writing, communication and English language skills. Complementary soft skills, including time management, problem-solving, adaptability, and teamwork, are also essential for navigating evolving workplace demands. However, according to a recent study, university students in Bangladesh obtained the lowest average scores in English language skills and communication, numeracy, and mathematical skills (Khatun et al., 2022). This indicates that the quality of higher education in Bangladesh is inadequate and needs improvement.

7. Policy Recommendations

Overall, the education budget for FY2027 is noteworthy, particularly in terms of its share of the total budget and GDP.

However, utilisation still remains poor. Furthermore, the share of actual expenditure in the revised budget has declined over time, indicating insufficient funding for the education sector. Additionally, the allocated budget is primarily used for operational expenses rather than development expenditures, which may compromise the quality of education given and overall desired outcomes.

In FY2027, education was among the top five priority sectors, receiving an increased share of 16.5 per cent in FY2027 compared to 12.4 per cent in FY2026 of the total Annual Development Programme (ADP) allocation (Ministry of Planning, 2026). Without adequate investment, especially in primary education, the progress achieved so far risks being eroded. Therefore, this policy brief proposes the following measures in light of the education sector's budgetary allocation for FY2027.

7.1 Increase in Education Stipends

The FY2027 budget introduced a stipend under the Technical and Madrasa Education Division and specified beneficiary numbers for the feeding programme and ProGRESS, addressing a gap in the FY2026 budget. However, undergraduate and postgraduate stipend programmes that were discontinued in FY2025 remain absent in FY2027. The total allocation for social security programmes in the education sector also declined slightly from BDT 9,454.09 crore in FY2026 to BDT 9,447.11 crore in FY2027. Thus, the discontinued stipend programmes should be reinstated, and the overall stipend allocation should be increased to strengthen educational support for vulnerable students.

7.2 Removal of Existing Taxes on Education

Education is a fundamental human right and should be accessible and affordable to everyone. While the government has exempted Bengali medium schools and later private universities from paying Value Added Tax (VAT) on tuition fees, the VAT on English medium schools remains at 5 per cent (NBR, 2019). It is often opined that English-medium education is a luxury good and that students who study in English-medium schools belong to affluent families and do not stay in the country long term. Education is a fundamental right and should not be misconstrued as a luxury good. In their early days, English-medium schools might have been suited to the privileged. However, in recent years, the dynamic has changed profoundly. The number of English-medium schools in Bangladesh has increased over time, and many middle-income families are enrolling their children in these schools to allow them to study the international curriculum and gain a competitive edge in the labour market. Parents presumably prefer English-medium education to provide their children with benefits that would not otherwise be available to them (Mousymi & Kusakabe, 2017).

English-medium schools are privatised and not recognised for having low tuition fees. Hence, the VAT on tuition fees at English-medium schools places an additional burden on middle-income parents. Therefore, the VAT on tuition fees for all academic institutions, including English-medium schools, should be exempted, and the exemption should remain in place indefinitely.

Additionally, since English-medium schools follow international curricula, the books assigned as a part of their syllabus are all imported and written by international authors. Currently, the Total Tax Incidence (TTI) on foreign printed books is 73.96 per cent (NBR, 2022). This tax incidence includes 25 per cent as Customs Duty (CD), 10 per cent as Supplementary Duty (SD), 5 per cent as Advance Income Tax (AIT), 15 per cent as VAT, and 3 per cent as Regulatory Duty (RD) (NBR, 2022). Such

high duties on foreign books intended to provide children with quality education defeat the purpose of achieving SDG 4, which aspires to 'ensure inclusive and equitable quality education and promote lifelong learning and opportunities for all' (UN, 2015). As the syllabus is revised, parents must buy new books for their children attending English-medium schools every academic year, while bearing such a high tax burden. This further strains families' incomes, particularly those from middle-income households.

Therefore, all taxes and duties on foreign-imported books for educational purposes from all types of applicable taxes and duties should be exempted to help ensure that quality education remains affordable for all.

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