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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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Commitments to Outcomes Assessing Gender-Responsive Budgeting in FY2027

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Key Findings

1. Gender-relevant budget allocation reached BDT 326,059.8 crore in FY2027—34.8 per cent of the total national budget and 4.8 per cent of GDP—but the 23 per cent year-on-year nominal increase masks a fundamental restructuring around a single flagship programme rather than broad-based growth across women's priorities.
2. The Family Card Programme, which allocated BDT 14,500 crore to enrol 4.1 million women, is responsible for the Ministry of Social Welfare's gender-relevant share jumping from 42.5 to 69.4 per cent.
3. Several long-standing women-focused programmes including 'Enhancing Adaptive Capacities of Coastal Communities, especially Women, to Cope with Climate Change Induced Salinity', and 'ProGRESS', were substantially cut or left to wind down to nominal allocations, even as the headline gender budget grew.

Key Policy Recommendations

1. Enhance transparency and institutional accountability in gender budgeting.
2. Undertake gender-disaggregated beneficiary assessments across all ministries and divisions.
3. Prioritise development expenditure within the gender budget, particularly in sectors like health, education, and climate resilience, where women face structural disadvantages.

1. Introduction

Bangladesh's performance on gender equality has strengthened by several metrics, with the country ranking 24th globally and first in South Asia on the World Economic Forum's 2025 Global Gender Gap Index (World Economic Forum, 2026). All four component indices, including economic participation, educational attainment, health and survival, and political empowerment, advanced year-on-year. Yet this improvement coexists with persistent structural gaps. This includes women's labour force participation remaining at 38.4 per cent against 79.96 per cent for men (BBS, 2025). Wage gaps persist despite legal equal-pay provisions; vulnerability to violence, child marriage, and early pregnancy continues despite decades of policy commitment.

Bangladesh's constitutional foundation for gender equality, Articles 19, 28(1)/(2)/(4) (Government of the People's Republic of Bangladesh, 1972) is reinforced by ratification of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), commitment to the Beijing Platform for Action, and integration of Sustainable Development Goal 5 of gender equality into national planning frameworks. The Gender-Responsive Budgeting (GRB) framework, institutionalised since 2009 and operationalised through the Gender Financial Tools (GFT) methodology, represents a three-decade effort to translate constitutional and international commitments into

measurable budget allocation and expenditure.

2. Gender Budget: Trends, Composition, and Data Quality

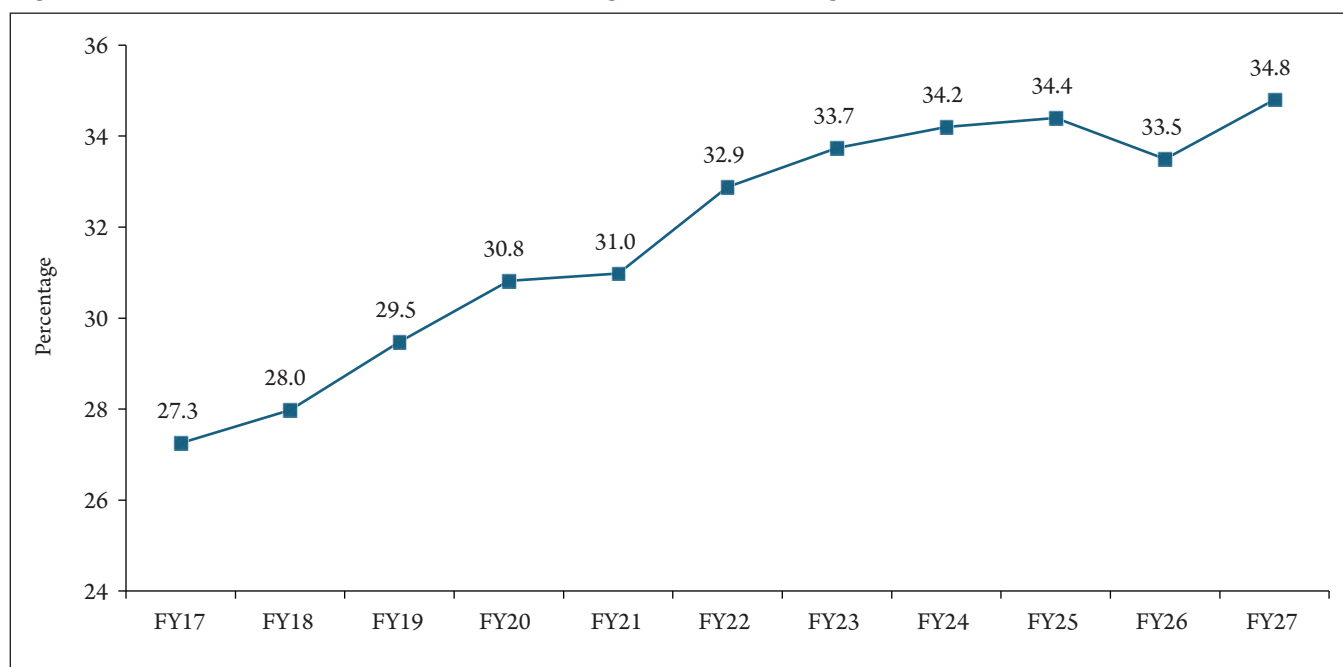
2.1. Aggregate Allocation and the Headline Number

The FY2027 Gender Budget report estimates total gender-relevant allocation at BDT 326,059.8 crore, representing 34.8 per cent of the national budget and 4.8 per cent of Gross Domestic Product (GDP) (Ministry of Finance, 2026a). In nominal terms, this represents a 23 per cent increase over the FY2026 budget allocation of BDT 264,718.6 crore (Ministry of Finance, 2026a). Against the total FY2027 budget of BDT 938,001 crore (Ministry of Finance, 2026a), the gender budget's share sits marginally short of Bangladesh's 2023 SDG Summit commitment to reach 35 per cent of the national budget by 2025 (United Nations, n.d.), a target now two years past its deadline.

As a percentage of the total budget, gender-relevant allocation has steadily increased over the years, from 27.3 per cent in FY2017 to 34.4 per cent in FY2025, before dipping to 33.5 per cent in FY2026 (Figure 1). In FY2027, the gender-relevant allocation slightly increased to 34.8 per cent (Ministry of Finance 2026a).

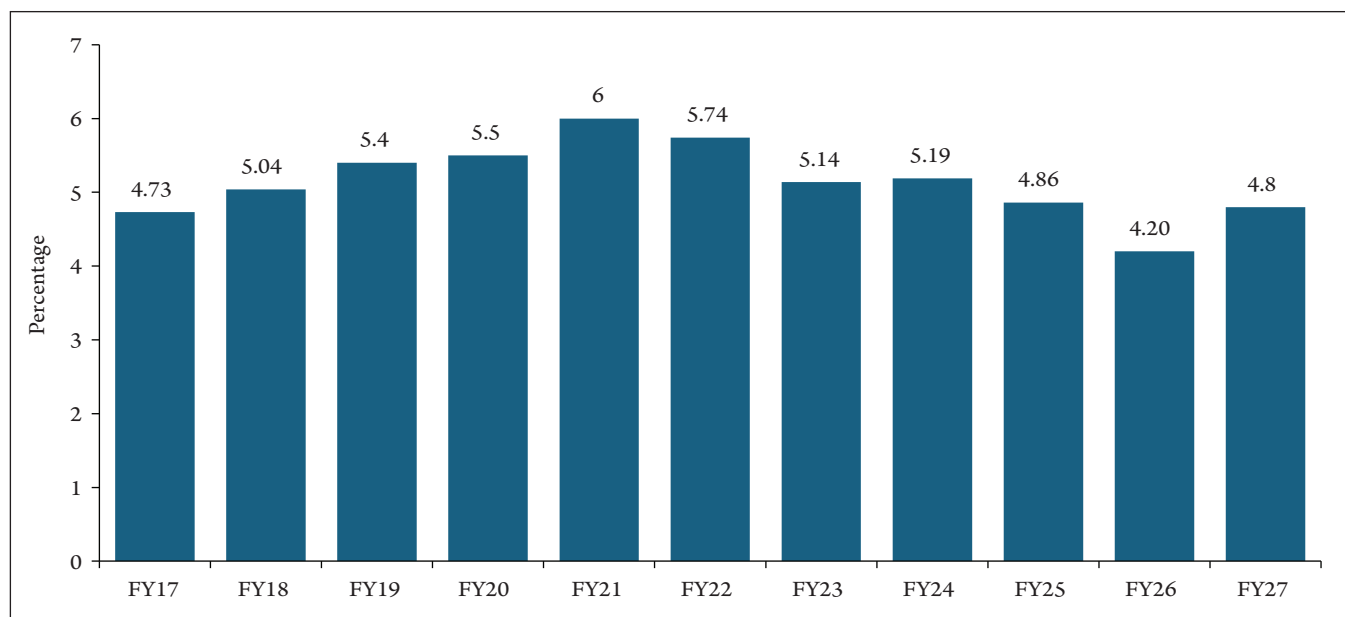
Despite continued growth in nominal budgetary resources, gender-relevant allocations have lost ground relative to the size of Bangladesh's economy since FY2021. As shown in Figure

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, 2026a)

Figure 2: Gender Relevant Allocation as a Percentage of GDP



Source: Author's illustration based on Gender Budget Report 2025-26 (Ministry of Finance, 2026a)

2, Gender-relevant allocations as a share of GDP increased consistently from 4.73 per cent in FY2017 to a peak of 6 per cent in FY21, suggesting that gender-responsive spending was gaining fiscal prominence during this period. However, this trend subsequently reversed, with the ratio declining to 5.74 per cent in FY2022, 5.14 per cent in FY2023, 5.19 per cent in FY2024 and 4.86 per cent in FY2025, before reaching a five-year low of 4.20 per cent in FY2026. The 1.8 percentage-point decline from the FY2021 peak indicates that gender-relevant allocations have contracted relative to the size of the economy, even as nominal allocations have continued to rise. The increase to 4.8 per cent in FY2027 marks a partial recovery, but the ratio remains substantially below the FY2021 peak and only marginally above the FY2017 level. This suggests that the recent improvement has yet to establish a sustained reversal of the decline in the fiscal weight of gender-relevant allocations. The trend therefore warrants attention not only to the volume of resources allocated to gender equality, but also to whether these resources are sufficiently targeted, effectively implemented and capable of producing meaningful improvements in women's economic and social outcomes (Ministry of Finance, 2026a).

2.2. Development Versus Operating Budget Composition

The FY2027 proposed gender-relevant allocation is divided into BDT 200,404.8 crore for the operating budget and BDT 125,655 crore for the development budget (Ministry of Finance, 2026a).

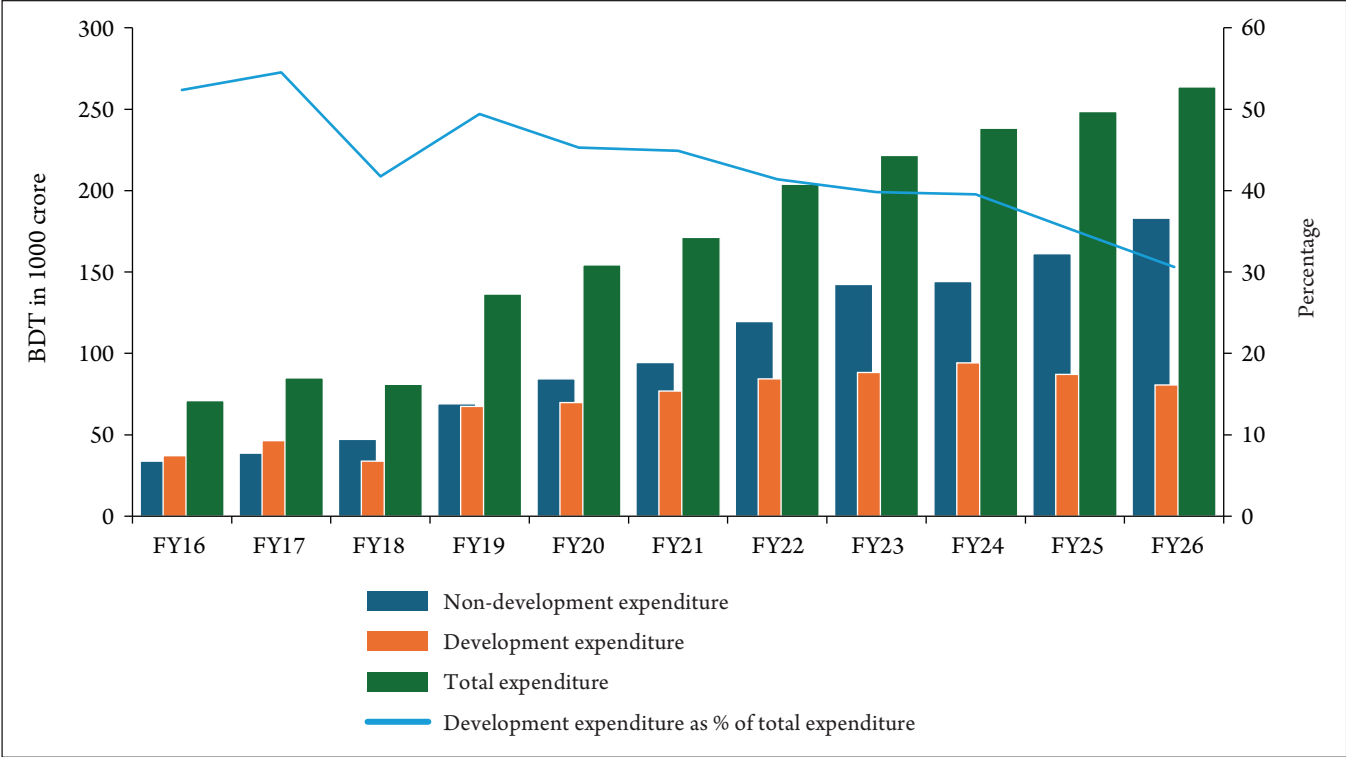
Over the period from FY2016 to FY2026, revised gender-relevant budget allocations increased substantially, with total allocations rising from BDT 70,873 crore to BDT 263,590 crore, nearly quadrupling over the decade (Figure 3). This growth was driven primarily by expanding the revised non-development allocations, which increased more than fivefold from BDT 33,774 crore to BDT 182,947.5 crore over the same period. In comparison, revised development allocations rose from BDT 37,099 crore in FY2016 to a peak of BDT 94,190 crore in FY2024, before declining to BDT 80,640 crore in FY2026 (Ministry of Finance, 2026a).

As a result, the share of the revised development allocations in total gender-relevant allocations fell steadily from 52 per cent in FY2016 to 31 per cent in FY2026, which was the lowest in this decade, reflecting an increasing concentration of gender-relevant resources in non-development spending (Ministry of Finance, 2026a). Since FY2018, non-development allocations have consistently exceeded development allocations, with the gap widening noticeably in recent years.

2.3. Utilisation of Allocated Funds

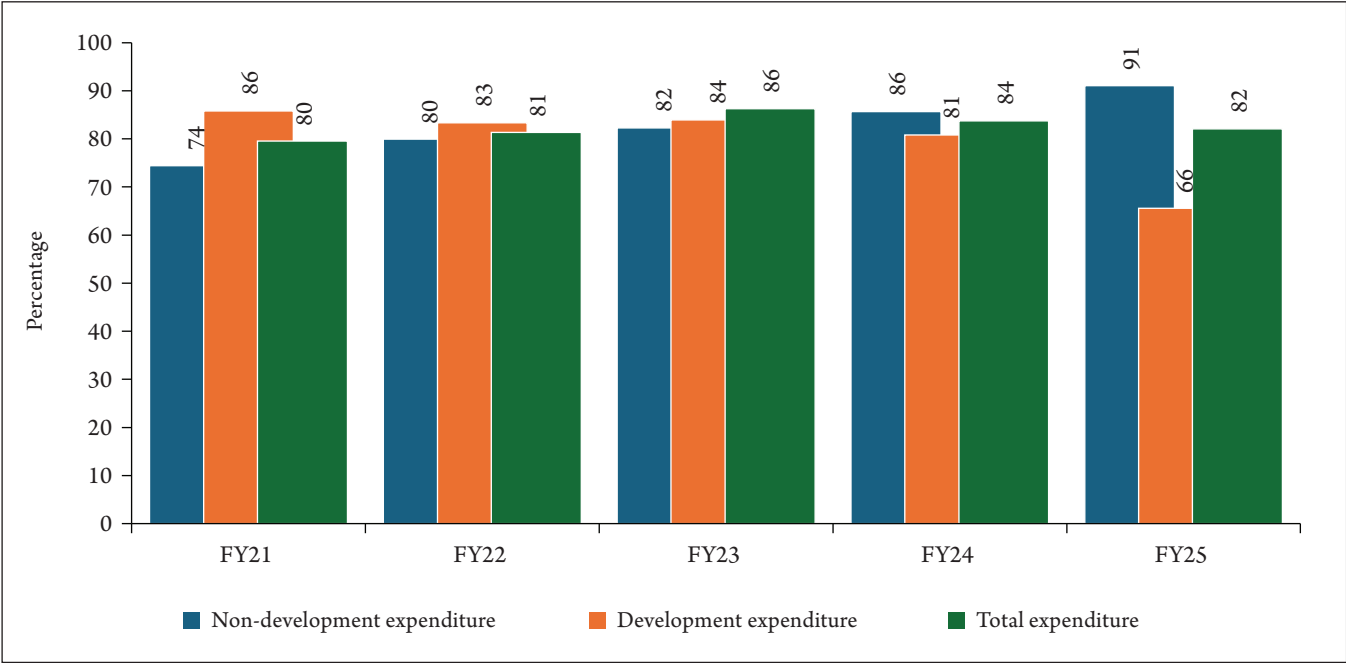
A key concern is the utilisation of allocated funds, which is the extent to which budgeted resources are actually spent. The FY2027 Gender Budget Report provides actual expenditure data up to FY2025, reflecting a two-year reporting lag.

Figure 3: Revised Gender-relevant Allocations



Source: Author's illustration based on Gender Budget Report 2025-26 (Ministry of Finance, 2026a)

Figure 4: Utilisation of Gender-relevant Allocations



Source: Author's illustration based on Gender Budget Report 2025-26 (Ministry of Finance, 2026a)

Total utilisation increased gradually from 80 per cent in FY2021 to 86 per cent in FY2023, then fell to 82 per cent in FY2025 (Figure 4) (Ministry of Finance, 2026a). The analysis for the period FY2021 to FY2025 shows a pronounced divergence between the utilisation of development and non-development expenditure. Development budget utilisation declined from 86 per cent in FY2021 to 66 per cent in FY2025, which is the lowest level recorded over the five-year period (Figure 4).

In contrast, utilisation of the non-development budget increased steadily, rising from 74 per cent in FY2021 to 91 per cent in FY2025, the highest level recorded over the five-year period (Figure 4). The widening gap between development and non-development utilisation suggests that while recurrent expenditure is being implemented relatively effectively, persistent implementation bottlenecks may be constraining the delivery of development-oriented gender interventions.

3. Ministries/Divisions with the Highest Gender-Relevant Allocations in FY2027

The Ministry of Women and Children Affairs continues to have the highest share of gender-relevant allocations, at 94.7 per cent in FY2027, only marginally lower than 94.9 per cent in FY2026. A notable shift is observed in the Ministry of Social Welfare, where the share of gender-relevant allocations increased sharply from 42.5 per cent in FY2026 to 69.4 per cent in FY2027, making it the second-highest among ministries/divisions. The Medical Education and Family Welfare Division also recorded a modest increase, from 50.2 per cent in FY2025 to 52.6 per cent in FY2026, while the Technical and Madrasa Education Division rose from 42 per cent to 45.1 per cent during the same period (Ministry of Finance, 2026a).

The sharp increase in the Ministry of Social Welfare's allocation is primarily attributable to the inclusion of the Family Card Programme, which accounts for a substantial share of the ministry's gender-relevant allocation in FY2027 (Ministry of Finance, 2026a). However, this increase requires careful interpretation. Although the Family Card is issued in the name of the female head of the household, the programme is fundamentally designed as a household-level social protection intervention, rather than as a programme that directly addresses women's economic empowerment, employment, income

generation, or access to women-specific services. Designating women as the primary cardholder may strengthen their role in accessing and managing social protection benefits, but being the recipient of a household benefit does not necessarily constitute a direct gender-responsive intervention.

4. Gender-Relevant Development Projects (ADP)

The Annual Development Programme (ADP) is the government's principal framework for allocating public resources to development projects and translating national development priorities into implementable programmes. Its gender-relevant projects therefore provide an important lens for assessing the government's commitment to advancing gender equality.

There are 20 gender-relevant projects under ADP FY2027, with substantial variation in implementation progress (Table 1). Several established projects have recorded relatively strong progress, notably '20 Child Day-Care Centers' (86 per cent), 'Tathya Apa Phase II' (85.09 per cent, and 'SWAPNO Phase II – Component B' (73.46 per cent). However, implementation remains weak across many projects, with 12 recording zero or negligible cumulative expenditure by 2025. These include the Bangladesh Gender Statistics Strengthening Project, SSPIRIT, Prevention of Violence & Harmful Practices, and Women Entrepreneurs via Jute-Based Products, most of which are relatively new projects (Ministry of Planning, 2026).

FY2027 allocations are also heavily concentrated among projects with limited implementation to date. Several projects with zero cumulative expenditure are receiving sizeable allocations, including BDT 58.86 crore for the Bangladesh Gender Statistics Strengthening Project, BDT 50.97 crore for Prevention of Violence & Harmful Practices, and BDT 48.97 crore for SSPIRIT Component B (Ministry of Planning, 2026).

While these allocations indicate increased emphasis on new gender-focused interventions, the gap between allocations and implementation highlights the need for stronger implementation capacity, closer monitoring of expenditure, and timely execution to ensure that increased budgetary commitments translate into meaningful outcomes for women and girls.

Table 1: Gender-relevant Projects Under ADP FY2027

Project	Start	End	Cost (BDT crore)	Cumul. Expenditure till 2025 (BDT crore)	Progress (%) till 2025	Alloc. through ADP2027 (BDT crore)
Awareness Campaign Activities for Children, Adolescents, Women (1st Rev.)	1-Apr-23	31-Dec-27	467.52	22.64	39.71	126.74
Four (4) Women's Polytechnic Institutes, Sylhet/Barishal/Mymensingh/Rangpur (2nd Rev.)	1-Jan-18	30-Jun-27	401.15	125.50	31.28	130.19
Services for Extremely Poor/PWD/Orphaned Youth, Dinajpur & Dhaka (1st Rev.)	1-Nov-23	30-Jun-27	24.30	0.00	0.00	67.65
Marginal Farmers/PWD/Widowed Women IGA, Joypurhat (1st Rev.)	1-Nov-23	30-Apr-27	20.43	0.03	0.16	60.58
Bangladesh Gender Statistics Strengthening Project	1-Oct-25	30-Jun-28	469.34	0.00	0.00	58.86
Survey & Feasibility Study, MoWCA Future Course of Action	1-Mar-25	30-Jun-26	5.00	0.02	0.37	100.37
ISO Component-4: Inclusive Service & Opportunity	1-Jul-24	30-Jun-28	386.45	0.03	0.01	60.88
Accelerating Action to End Child Marriage Phase II (1st Rev.)	1-Jan-23	31-Dec-25	12.48	6.34	50.82	150.82
20 Child Day-Care Centres (2nd Rev.)	1-Mar-16	30-Jun-26	84.61	72.76	86.00	185.82
Strengthening Integrated Services & QRT (VAW/C response)	1-Jul-25	31-Dec-29	309.39	0.00	0.00	38.84
60 Day-Care Centres, MoWCA	1-Jul-24	30-Jun-27	211.71	0.00	0.00	33.95
IGA Training for Women, Upazila Level (Phase II)	1-Jul-25	30-Jun-28	395.84	0.00	0.00	36.32
Women Entrepreneurs via Jute-Based Products	1-Jan-26	31-Dec-28	471.18	0.00	0.00	33.33
Tathya Apa Phase II (3rd Rev.)	1-Apr-17	30-Jun-26	661.08	562.52	85.09	185.09
SWAPNO Phase II — Component A	1-Apr-23	30-Jun-26	148.40	71.60	48.25	124.39
SSPIRIT — Component A	1-Jul-25	30-Jun-30	904.17	0.00	0.00	20.12
SWAPNO Phase II — Component B	1-Jul-17	30-Jun-26	220.30	161.83	73.46	162.06
SSPIRIT — Component B	1-Oct-23	31-Dec-28	106.04	4.51	4.26	48.97
Prevention of Violence & Harmful Practices (PVHP)	1-Apr-25	31-Mar-29	170.34	0.00	0.00	50.97
Promoting Rights & Advancement of Women/Girls (GBV)	1-Oct-23	31-Dec-26	8.26	0.00	0.00	34.68

Source: Author's compilation based on ADP Book, FY2027 (Ministry of Planning, 2026).

5. Gender-Related Programmes in the Social Security Budget

While the Ministry of Social Welfare prioritises women's participation in all its programmes, and women account for more than 50 per cent of the beneficiaries of the existing programmes before the budget of FY2027 (Ministry of Finance, 2026a), there are also Social Safety Net Programmes (SSNPs) specially targeted towards women, as shown in the table below.

The FY2026 allocation pattern shows a continued prioritisation of social protection over women's economic empowerment. Major safety-net programmes, including the Allowance for Widow and Deserted Women, MCBP and VWB, received

higher allocations, while funding for entrepreneurship, skills and climate-resilience programmes declined, including women entrepreneurs, ProGRESS and coastal women's climate adaptation (Ministry of Finance, 2026b).

The underlying finding suggests that gender-responsive spending remains largely concentrated on protecting women from vulnerability rather than addressing the structural constraints to their economic participation. While increased social protection can strengthen women's immediate income security, declining allocations for livelihoods, entrepreneurship, skills and climate resilience may limit progress towards women's longer-term economic agency and empowerment.

Table 2: Allocations of Gender Focused Social Safety Net Programmes (SSNP) (BDT crore)

Name of Programme	Implementing Agency	Allocation in FY2025(BDT Crore)	Allocation in FY2026(BDT Crore)	% 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 Grassroots 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
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: Authors' compilation based on Social Security Budget Report FY 2026-27 (Ministry of Finance, 2026b).

6. Taxation on Sanitary Napkins

Taxation of sanitary napkins provides a particularly clear example of the gap that can emerge between gender-equity objectives and actual fiscal policy. Sanitary napkins are essential menstrual-health products, and high taxes can increase the cost of menstrual hygiene, particularly for low-income women and girls. Despite the importance of sanitary napkins in ensuring menstrual hygiene among women and girls, their use remains below desired levels throughout the country (Ha & Alam, 2022; BBS, 2020). One of the biggest reasons is that they are unaffordable for most of the population. 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). 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 ('VAT, SD exempted on import of sanitary napkin, diaper raw materials', 2019.). In addition, other import tariffs include Customs Duty (CD), Advanced Income Tax (AIT), Regulatory Duty (RD), and Advance Trade VAT (AT).

The FY2026 budget documented a Total Tax Incidence (TTI) of 127.72 per cent on imported sanitary napkins under HS code 96190000 and recommended exemption from taxes such as duties and levies on menstrual-hygiene products (National Board of Revenue Bangladesh, 2025). However, the TTI on sanitary napkins increased in the FY2027 budget. The Advance Tax on imported sanitary napkins increased from 5.0 per cent in FY2026 to 7.5 per cent in FY2027, raising the TTI from 127.72 per cent to 132.36 per cent during the same period, while other components remain unchanged. This represents a 4.64 percentage-point increase in the tax burden on imported sanitary napkins (National Board of Revenue, 2026).

The sanitary-napkin case highlights a broader institutional issue in gender-responsive budgeting. The gender budget identifies affordability as a gender-equity concern and states that sanitary product vending machines will be provided in all educational institutions and gradually be expanded elsewhere. However,

there is no explicit budget mentioned for this, nor the scale of this initiative. Furthermore, increasing the Advanced Tax on imported sanitary napkins makes them unaffordable for women and girls. This suggests a need for stronger coordination between sectoral gender-budget analysis and revenue-policy decisions. Gender implications should be assessed not only when allocations are prepared, but also when tax rates, exemptions and tariff structures are determined.

7. Critical Issues and Way Forward

The FY2027 gender budget reveals several structural issues that constrain the effectiveness and accountability of gender-responsive budgeting.

i. 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

ii. Weak Inter-Ministerial Coordination

Gender budgeting involves 64 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.

iii. Increasing Concentration in Flagship Programmes

The expansion of large flagship programmes, particularly the Family Card, is reshaping the composition of gender-relevant spending. While cash transfers can provide important income security, the growing weight of such programmes raises questions about whether adequate resources remain available for service delivery, economic empowerment, skills development, care infrastructure, and other forms of support. Future budgets should therefore assess major shifts in the composition of gender-relevant allocations and clearly identify which programmes are being expanded, reduced or replaced.

iv. Inconsistency in Base-year Data

FY2026 allocation figures differ across successive gender budget documents, complicating year-on-year comparisons. This undermines the reliability of trend analysis and makes it difficult to distinguish genuine changes in allocations from changes in reporting methodology. The Ministry of Finance should

reconcile these figures and publish a consistent multi-year series, clearly specifying whether comparisons are based on original allocations, revised allocations or actual expenditure.

v. Limited Institutionalisation Across Ministries

Gender-disaggregated information remains limited across government. Only 16 of the line ministries provide gender-disaggregated data in the FY2027 Gender Budget Report. This limits the gender-budgeting framework's ability to assess who benefits from public expenditure and whether allocations translate into gender-equitable outcomes. Gender Budget Cells should therefore be strengthened through dedicated staffing, resources and clear reporting responsibilities.

8. Policy Recommendations

- **Align menstrual-health taxation with gender-equity objectives.** The Advance Tax on imported sanitary napkins should be reconsidered, with the broader objective of reducing the overall tax burden on menstrual-hygiene products. Tax exemptions should be designed to improve consumer affordability while avoiding eligibility conditions that unnecessarily restrict access to fiscal benefits.
- **Protect the diversity of gender-focused spending.** The expansion of large cash-transfer programmes should not come at the expense of investments in women's livelihoods, skills, entrepreneurship, care services and climate resilience. Significant reallocations should be accompanied by an assessment of their implications for different groups of women.
- **Reconcile and standardise gender-budget data.** The Ministry of Finance should publish a consistent multi-year series of gender-relevant allocations, clearly identifying the

basis of comparison and reconciling discrepancies across successive budget reports.

- **Strengthen Gender Budget Cells across ministries.** All line ministries should have functional Gender Budget Cells with dedicated staff, training and resources, alongside clear responsibilities for gender-disaggregated planning, expenditure reporting and outcome monitoring.
- **Assess the impact of major thematic shifts in the gender budget.** Future gender budget reports should explain significant changes in the composition of allocations; for example, reductions in spending on women's access to public services alongside increased allocations for social protection—and assess their implications for women's economic empowerment and access to services.
- **Move from allocation tracking to outcome monitoring.** The gender budget framework should progressively report not only how much is allocated to women and girls, but also who benefits, what services are delivered, how much is actually spent, and what outcomes are achieved. This would strengthen the framework's value as a tool for policy accountability rather than simply expenditure classification.
- **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.
- **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.

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