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Measuring the Unmeasured

A Critical, Data-Driven Analysis of Gender Responsiveness in Bangladesh's FY2026–27 National Budget

Theoretical Foundations, Fiscal Evidence, and Practical Implications for Gender-Responsive Budgeting in South Asia

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Executive Summary

Bangladesh's FY2026–27 national budget, the first full-year budget of the newly elected government, proposes a gender-responsive allocation of **Tk 3,26,059.8 crore** — **34.8 percent** of the Tk 9.38 lakh crore total budget and **4.8 percent of GDP**, spread across 61 ministries and divisions [1]. On its face, this represents the highest gender-budget share Bangladesh has recorded since the practice was institutionalized, and a rebound from the dip registered under the FY2025–26 interim-government budget. [2]

This report argues that the headline number obscures more than it reveals. Drawing on Diane Elson's gender-budgeting tools, Rhonda Sharp's three-way categorization of expenditure, and the distinction between *gender fiscal tracking* and *gender impact assessment*, our analysis finds that a rising aggregate share has coincided with: a falling gender-relevant share inside several of the ministries most responsible for human-capital outcomes; a third consecutive year of decline in the thematic category covering women's access to public services, including gender-based-violence response; a budget for the dedicated women's machinery (the Ministry of Women and Children Affairs) that is smaller than the previous year's; and a continued reliance on welfare-style cash transfers rather than rights-based, capability-expanding investment. [3] [4]

Key findings include:

- **A widening gap between scope and depth:** the number of reporting ministries has grown from 44 to 61, but the gender-relevant share within core ministries — Primary and Mass Education (down from 67.0% to 59.3%), Secondary and Higher Education (48.4% to 46.4%), the ICT Division (36.9% to 33.0%), and the Health Services Division (45.2% to 40.8%) — has fallen.
- **A persistent decline in 'access to services' spending:** the thematic category most linked to gender-based-violence response, legal aid and One-Stop Crisis Centers has fallen for three straight budgets, from Tk 44,054.4 crore (FY2024–25) to Tk 34,439.2 crore (FY2026–27).
- **A hollowed-out nodal ministry:** the Ministry of Women and Children Affairs' own budget fell to Tk 5,196 crore, even as the economy-wide gender budget grew by more than Tk 61,000 crore.
- **A tracking system, not an evaluation system:** Bangladesh's Gender Budget Report classifies existing ministry spending after the fact; it does not yet reprioritize allocations on the basis of measured gender outcomes — the central feature of more mature "gender impact assessment" systems used elsewhere.
- **A welfare-first policy mix:** flagship measures such as the Family Card programme (Tk 14,500 crore for 4.1 million female-headed households) and the Mother and Child Assistance Programme deliver real, immediate relief, but economists caution they do not by themselves build sustained economic independence.

The report closes with practical, sequenced recommendations for the Ministry of Finance, sectoral ministries, Parliament's budget oversight functions, and civil society — centered on shifting from tracking to impact assessment, ring-fencing access-to-justice and care-economy spending, and rebuilding ministry-level transparency.

Contents

1. Introduction and Context

On 11 June 2026, Finance and Planning Minister Amir Khosru Mahmud Chowdhury presented Bangladesh's FY2026–27 budget to Parliament — the first full-year budget framed by the government elected after the country's 2026 general election, and the third consecutive budget shaped by the political transition that began in 2024. [5] The speech was delivered against a backdrop of macroeconomic strain: GDP growth has slowed for three straight years, from 5.78 percent (FY2022–23) to 4.22 percent (FY2023–24) and 3.49 percent (FY2024–25), even as the government targets a rebound to 6.5 percent and aims to bring inflation down to 7.5 percent. [5]

At Tk 9.38 lakh crore, the new budget is, in nominal terms, the largest in Bangladesh's history — yet it represents only about 13.7 percent of GDP, continuing a long decline from a peak of 16.8 percent in FY2012–13. [6] A shrinking fiscal envelope relative to the size of the economy narrows the room available for the kind of public investment — in health, education, social protection and care infrastructure — through which gender-responsive budgeting is meant to operate.

Gender-responsive budgeting (GRB) is not a separate budget for women; it is a method of analyzing an entire public budget — revenue and expenditure alike — for its differentiated impact on women, men, girls, boys and other genders, and of using that analysis to close documented gaps. [7] Bangladesh has practiced a version of GRB for roughly a decade and a half, formalized through an annual Gender Budget Report produced by the Finance Division. The number of ministries and divisions covered by this exercise has grown steadily — from 43 in 2018 to 44 by FY2023–24 and to 61 in the FY2026–27 report — making Bangladesh's GRB framework one of the most institutionally extensive in South Asia. [8] [9]

This report, prepared for the **Asia Pacific Women Empowerment Network (APWEN)**, asks a deliberately uncomfortable question: *does an expanding gender budget, on its own, mean the budget is becoming more gender-responsive?* Using Bangladesh's FY2026–27 Gender Budget Report and the preceding two fiscal years as the evidentiary base, we apply established feminist-economics frameworks to test whether the rise in the headline percentage corresponds to a substantive shift in resources toward closing gender gaps — or whether it primarily reflects the reclassification of existing, gender-blind expenditure.

Methodology and scope. This analysis draws on Bangladesh Ministry of Finance Gender Budget Reports (FY2024–25 through FY2026–27), national budget speeches, and contemporaneous reporting and expert commentary from The Daily Star, Dhaka Tribune, the Centre for Policy Dialogue (CPD), ActionAid Bangladesh, and UN Women Asia-Pacific, cross-checked against the academic literature on gender budgeting. All Taka (Tk) figures are nominal and reported in crore (1 crore = 10 million); GDP shares and percentages are as reported in the cited primary sources. Where year-on-year figures differ slightly between an original and a revised budget, we note this explicitly rather than reconciling the discrepancy silently.

2. Theoretical Framework: How Should We Measure Gender Responsiveness in a Budget?

A budget is gender-responsive not because a ministry attaches a percentage figure to a line item, but because the underlying allocation, when tested against an explicit analytical method, can be shown to address a documented gender gap. This section sets out the three lenses used throughout the rest of the report.

2.1 Defining Gender-Responsive Budgeting

Sharp and Elson define gender-responsive budgeting as a strategy for ensuring that public expenditure and revenue instruments reflect, and respond to, gender differences and inequalities in income, assets, decision-making power, and access to services. [10] Crucially, this is a *method of analysis* applied to the whole budget, not a women-only budget line; a country can spend heavily on “women's programmes” while leaving the gender-blind 90 percent of its budget unexamined.

2.2 Three Analytical Lenses Applied in This Report

Rhonda Sharp's three-way categorisation. Sharp groups all government expenditure into three categories: (1) *gender-targeted expenditure* aimed explicitly at women, men or a specific gender group; (2) *equal-opportunity expenditure* within the public sector itself, such as gender balance among civil servants; and (3) *general or mainstream expenditure* — the great bulk of any budget — which is gender-blind unless deliberately analysed for its differentiated impact on women and men. [11] Most of the growth in Bangladesh's gender budget total comes from this third category: ministries' general programmes are assigned a gender-relevant percentage based on estimated female beneficiary share, rather than being redesigned around gender objectives.

Diane Elson's seven gender-budgeting tools. Elson's toolkit — developed from the Australian and South African pioneering experiences — gives analysts seven discrete instruments: gender-aware policy appraisal; gender-disaggregated beneficiary assessment; gender-disaggregated public expenditure incidence analysis; gender-disaggregated analysis of the budget's impact on time use; gender-aware medium-term economic policy frameworks; gender-aware budget statements; and disaggregated tax-incidence analysis. [12] The fourth tool — time-use impact — is the one most consistently missing from Bangladesh's Gender Budget Report, which is significant given how much of women's contribution in Bangladesh takes the form of unpaid domestic and care work that never enters GDP or budget accounting.

Gender fiscal tracking versus gender impact assessment. A 2025 CPD assessment of practice across countries distinguishes two broad models. **Gender Fiscal Tracking (GFT)** — the model Bangladesh currently uses — tags and tracks how much existing budget allocation is gender-relevant, but cannot itself reprioritise spending. **Gender Impact Assessment (GIA)**, used in Austria, Canada, Chile, Germany, Ireland, Iceland, Israel, Mexico, Norway, New Zealand, Portugal, South Korea, Spain and Sweden, is evidence-driven and mainstreamed into the budget cycle itself, enabling both ex-ante and ex-post assessment and supporting actual reallocation of resources based on research findings. [13] This distinction is the analytical spine of Section 5 below.

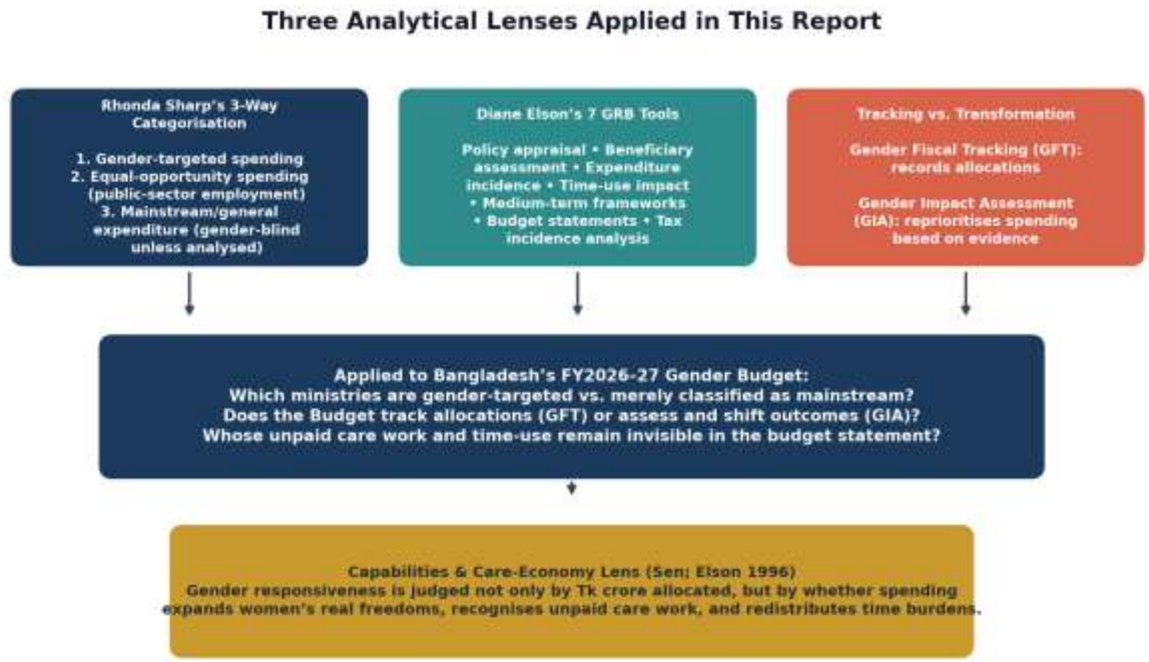

Figure 1. The three analytical lenses combined in this report's critical analysis, anchored in a fourth normative lens — the capabilities and care-economy approach.

2.3 A Normative Anchor: Capabilities and the Care Economy

Beyond the accounting question of how money is classified lies a normative one: spending toward what end? This report supplements the fiscal lenses above with the capabilities approach associated with Amartya Sen, under which the relevant test of a policy is whether it expands a person's real, substantive freedoms — not merely whether it transfers income. [14] Diane Elson's earlier and complementary distinction between "gender-neutral," "gender-blind" and "gender-sensitive" budgets, and her insistence on recognising the economy of unpaid care, sets the bar this report uses to judge whether allocations are transformative or merely redistributive of existing welfare spending. [15] Finally, we note — and return to in Section 6 — a standard critique of gender budgeting itself: that a single-axis focus on "women" can flatten the very different circumstances of, for instance, climate-displaced coastal women, Rohingya refugee women, hill-tract indigenous women, women with disabilities, and transgender citizens, unless an explicit intersectional lens is built in. [16]

3. Macro-Fiscal Overview of the FY2026–27 Budget

Gender allocations cannot be read in isolation from the budget that contains them. This section sketches the fiscal terrain into which the FY2026–27 gender budget is set.

3.1 Size, Financing and Structure

The proposed FY2026–27 budget totals Tk 9.38 lakh crore. Roughly seven of every ten taka the state spends are self-financed; the National Board of Revenue's (NBR) tax-revenue target is set at Tk 6,04,000 crore. [6] That revenue base, however, leans heavily on indirect taxation — VAT, supplementary duty and customs duty — which together account for roughly 64.4 percent of NBR collection, while direct taxes on income and profit contribute only about a third of total revenue. [6] This matters for gender analysis: indirect taxes are paid regardless of income, and a tax system weighted this heavily toward consumption taxation tends to be regressive, falling hardest on lower-income and female-headed households — precisely the tax-incidence question Elson's seventh tool is designed to surface. [12]

Of the total budget, Tk 2,79,001 crore (29.74 percent) is allocated to the social infrastructure sector and Tk 1,74,988 crore (18.66 percent) to physical infrastructure. [5] The chart below disaggregates the budget by functional sector.

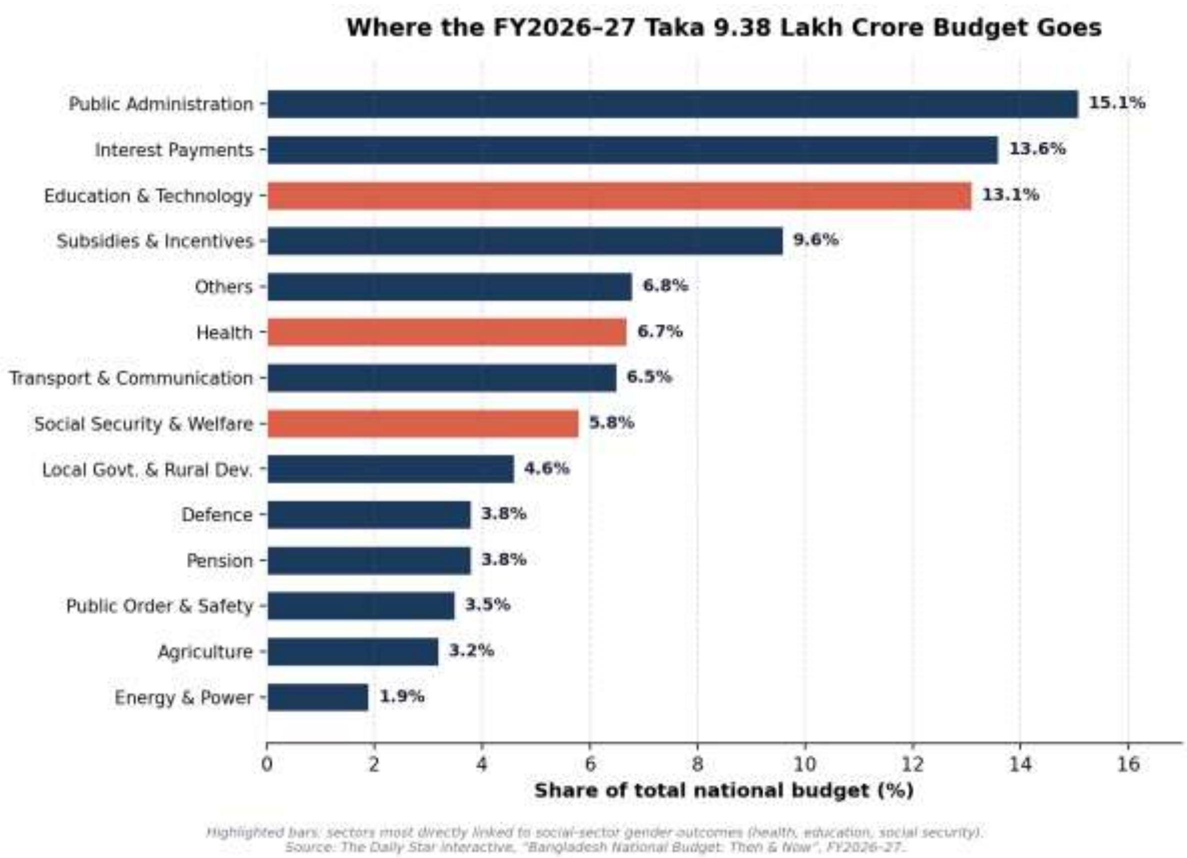

Figure 2. Functional allocation of the FY2026–27 national budget. Source: The Daily Star interactive budget tracker, “Bangladesh National Budget: Then & Now,” FY2026–27 [17].

Public administration (15.1 percent) and interest payments (13.6 percent) together claim more of the budget than education and health combined. Health receives just 6.7 percent of total spending and Social Security and Welfare 5.8 percent — the two functional categories most structurally important to closing gender gaps in care, survival and protection. This fiscal architecture sets a hard ceiling on what gender-responsive reallocation within existing ministry budgets can achieve without an increase in the underlying social-sector envelope.

3.2 A Macroeconomy Under Strain

The budget speech itself acknowledges “a steady economic slowdown,” with GDP growth falling from 5.78 percent (FY2022–23) to 3.49 percent (FY2024–25). [5] The Minister also flagged an early warning sign for remittance-dependent households: monthly departures of Bangladeshi migrant workers fell from roughly 95,000 in January 2026 to about 44,000 in March 2026, a trend the budget speech itself describes as a potential threat to remittance inflows if it persists. [5] Because female migration patterns and remittance-receiving, often female-headed, households are sensitive to exactly this kind of shock, this is a macro-fiscal vulnerability with a direct gender dimension that a tracking-only gender budget will not capture.

Separately, a Centre for Policy Dialogue review found that Bangladesh lost approximately 21 lakh jobs between July and December of the preceding year, with 85 percent of those losses falling on women, and that women accounted for 92 percent of net job losses in the October–December quarter alone. [18] A gender budget that is rising in nominal terms while the female labour market is contracting this sharply raises an obvious question of adequacy, addressed further in Section 5.

4. The Gender Budget FY2026–27: A Data-Driven Analysis

Table 1 below assembles the headline figures from the three most recent Gender Budget Reports, drawn from the sources cited throughout this section, as a single reference point for the analysis that follows.

Indicator	FY2024–25	FY2025–26	FY2026–27
Gender budget (Tk crore)	2,71,818.6 / 2,71,864.9*	2,64,718.6*	3,26,059.8
Share of total national budget	34.11%	33.5%	34.8%
Share of GDP	4.86%	4.2%	4.8%
Reporting ministries/divisions	44	44 (16 with detailed schedules)	61
MoWCA own budget (Tk crore)	5,222 (revised)	5,371 (revised) / 5,078†	5,196

Indicator	FY2024–25	FY2025–26	FY2026–27
Theme 3: access to public services (Tk crore)	44,054.4	36,177.9	34,439.2
Theme 4: education, health & wellbeing (Tk crore)	86,894.4	82,867.7	1,04,804.9

*Table 1. Headline gender-budget indicators, FY2024–25–FY2026–27. *Minor figure discrepancies between sources reflect original versus revised budget reporting. †Two Daily Star reports cite slightly different FY2025–26 MoWCA figures, reflecting original-budget versus in-year revised-budget snapshots; both are reproduced here rather than reconciled. Sources: [1, 2, 8, 19].*

4.1 A Decade of Headline Growth

Bangladesh's gender-relevant allocation has risen almost every year since the Finance Division began systematically reporting it, climbing from 27.3 percent of the total budget in FY2016–17 to 34.8 percent in FY2026–27. [8] [1] The only interruption in this upward trend occurred in the FY2025–26 budget — presented by the interim government's Finance Adviser, Salehuddin Ahmed — when the share fell to roughly 33–33.5 percent of the total budget and the gender allocation as a share of GDP dropped from 4.86 percent to 4.2 percent. [2] [19]

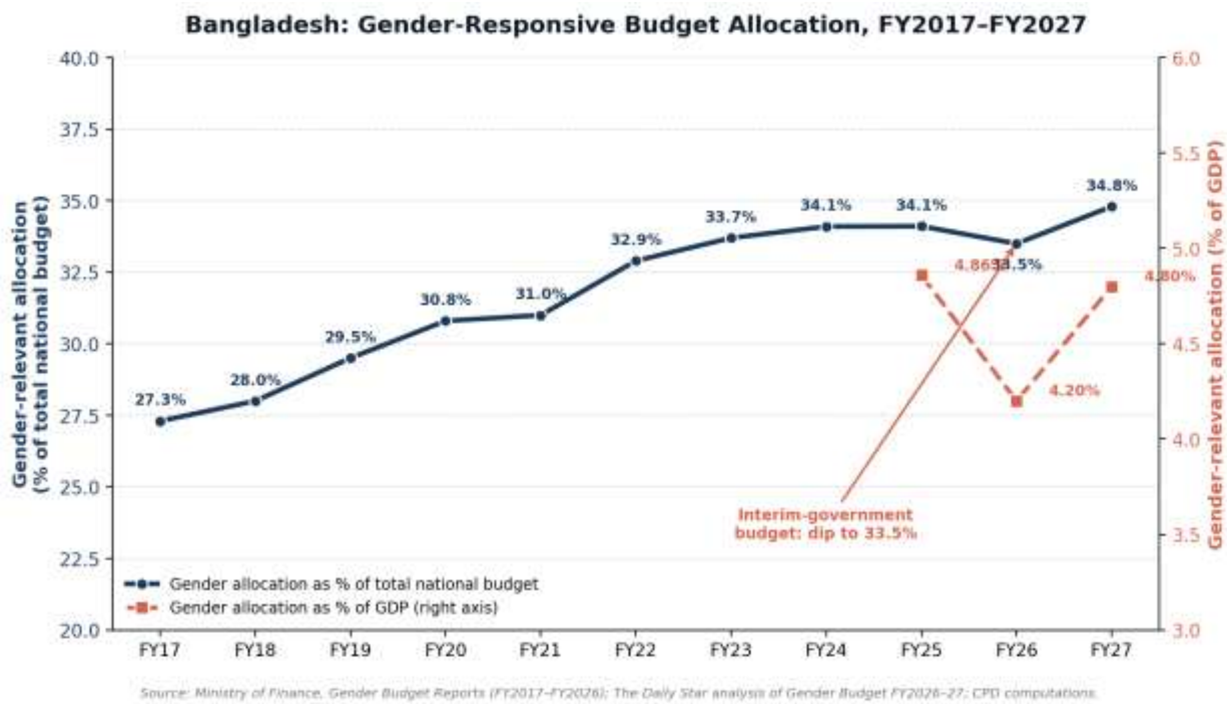

Figure 3. Gender-relevant allocation as a share of the total national budget (left axis) and of GDP (right axis), FY2016–17 to FY2026–27. Sources: Finance Division Gender Budget Reports; CPD; The Daily Star [1, 2, 8, 19, 20].

The FY2026–27 rebound to 34.8 percent of the budget and 4.8 percent of GDP is, in absolute terms, the largest gender allocation Bangladesh has ever reported — Tk 3,26,059.8 crore, up from Tk 2,64,718.6 crore the previous year, an increase of more than Tk 61,000 crore in a single budget cycle. [1] Read alone, this is an unambiguous positive signal. Read against Sharp's categorisation, however, a large part of this increase is mechanical: it follows directly from the expansion of the reporting exercise itself, from 44 ministries and divisions in earlier years to 61 in FY2026–27. [1] [9] A wider net catches more mainstream, general expenditure — Sharp's third category — some share of which is then counted as “gender-relevant” without any change in how that money is actually spent.

4.2 Thematic Composition: Where Is the Money Actually Going?

The Gender Budget Report organises spending into four broad thematic categories. Comparing the two themes for which three full years of data are publicly available reveals a more troubling pattern than the aggregate trend suggests.

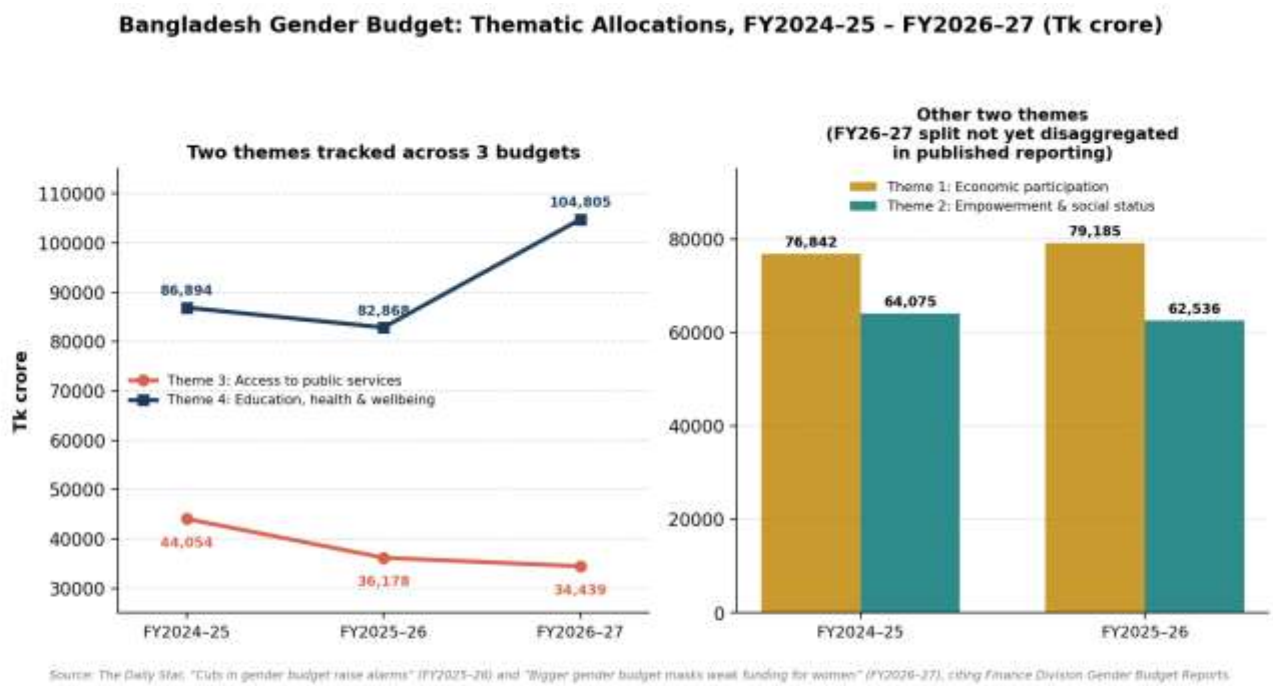

Figure 4. Thematic allocation of the gender budget, FY2024–25 to FY2026–27 (Tk crore). Sources: The Daily Star, “Cuts in gender budget raise alarms” and “Bigger gender budget masks weak funding for women” [2, 1].

Theme 3 — Effective Access to Public Services — has fallen for three consecutive budgets: from Tk 44,054.4 crore (FY2024–25) to Tk 36,177.9 crore (FY2025–26) to Tk 34,439.2 crore (FY2026–27). [2] [1] This is the category most closely associated with One-Stop Crisis Centres, legal aid, and survivor-support services for gender-based violence — precisely the services that pre-budget civil-society dialogues asked the government to expand, not contract. [3]

Theme 4 — Education, Health and Wellbeing — dipped in FY2025–26 before rising sharply to Tk 1,04,804.9 crore (32.1 percent of the gender budget) in FY2026–27, making it the single largest thematic category. [2] [1] Part of this increase reflects genuine new commitments (discussed in Section 4.3 below); part of it reflects the wider ministerial net described above.

For Theme 1 (Economic Participation and Equality) and Theme 2 (Women's Empowerment and Enhancing Social Status), comparable disaggregated figures for FY2026–27 were not available in the public reporting reviewed for this study at the time of writing; the two most recent years for which both themes are reported show Theme 1 rising modestly (Tk 76,841.7 crore to Tk 79,185.2

crore) and Theme 2 falling slightly (Tk 64,074.6 crore to Tk 62,535.9 crore). [2] We flag this as a transparency gap in its own right: a four-theme classification system is only as useful as the public's ability to see all four themes, every year, on a comparable basis.

4.3 Ministry-Level Patterns: Rising Total, Falling Intensity

The clearest evidence that the aggregate increase is partly definitional rather than substantive comes from looking inside individual ministries. Several ministries central to human-capital formation show a ***falling*** gender-relevant share of their own budget even as the economy-wide total rises.

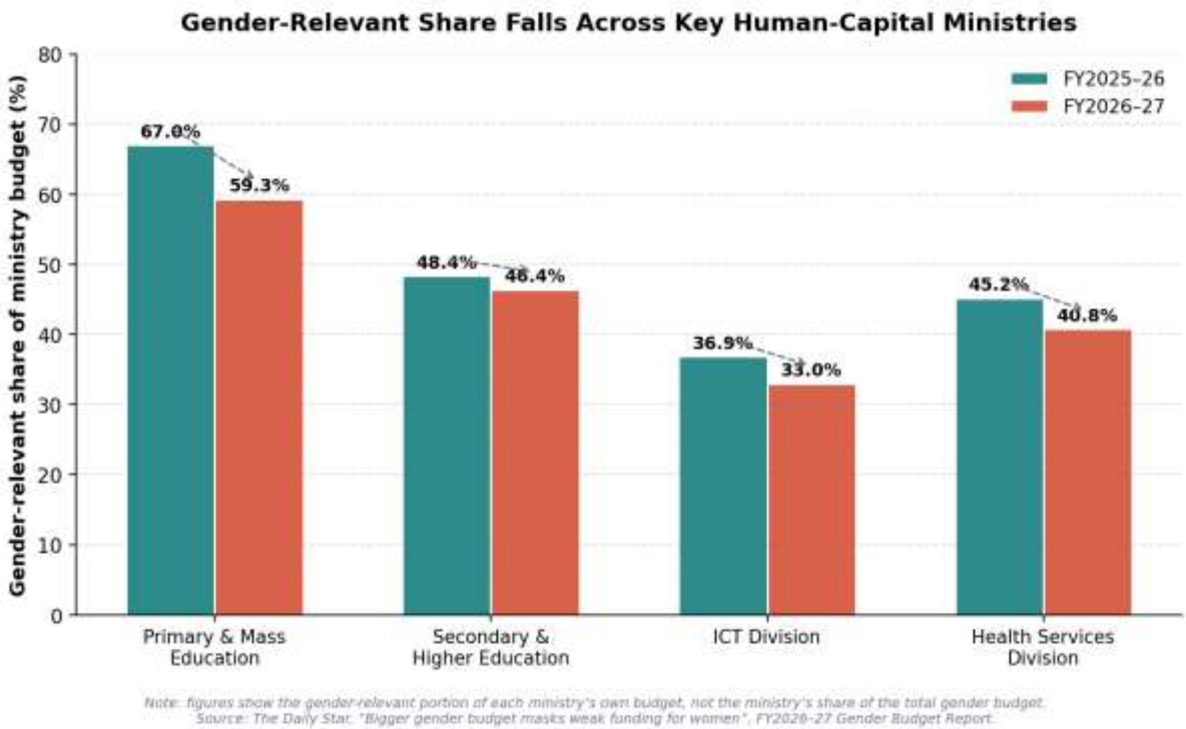

Figure 5. Gender-relevant share of selected ministries' own budgets, FY2025–26 versus FY2026–27. Source: The Daily Star, "Bigger gender budget masks weak funding for women," FY2026–27 Gender Budget Report [1].

The Primary and Mass Education Ministry's gender-relevant share fell from 67.0 percent to 59.3 percent; Secondary and Higher Education from 48.4 percent to 46.4 percent; the ICT Division from 36.9 percent to roughly 33 percent; and the Health Services Division from 45.2 percent to 40.8 percent. [1] Each of these ministries still received a nominal budget increase — but a smaller proportion of that larger pie is now classified as gender-relevant, even as Bangladesh University economist Sayema Haque Bidisha and others argue that gender budgeting should be treated as a cross-cutting framework spanning unpaid care work, safe transport and diversified employment, not a shrinking residual category. [3]

4.4 The Dedicated Machinery: A Shrinking Core Inside a Growing Shell

The Ministry of Women and Children Affairs (MoWCA) is Bangladesh's institutional home for gender equality policy. Its own budget for FY2026–27 is Tk 5,196 crore — down from Tk 5,371 crore in the revised FY2025–26 budget, and continuing a multi-year pattern in which MoWCA's allocation has moved independently of, and at times in the opposite direction to, the economy-wide gender budget total. [1] [2] Bangladesh Nari Pragati Sangha director Shahnaz Shumi has called reductions to MoWCA funding "unfortunate," noting in particular the absence of recognition for women farmers and the inadequacy of allowance increases relative to the cost of living. [2]

4.5 Fiscal Measures Targeting Women Directly

Several specific, gender-targeted measures in the FY2026–27 budget deserve to be read on their own terms, separate from the aggregate classification exercise above, because they represent genuine policy choices rather than reclassified mainstream spending:

- **Family Card programme:** Tk 14,500 crore allocated to provide 4.1 million female-headed households with monthly cash assistance of up to Tk 2,500. [1]
- **Mother and Child Assistance Programme:** monthly support of Tk 850 for 1.895 million mothers and children. [1]
- **Personal income tax:** the tax-free income threshold for women has been raised to Tk 425,000, compared with Tk 375,000 for general taxpayers. [1]
- **Turnover-tax exemption:** the ceiling for women entrepreneurs and persons with disabilities has been raised from Tk 50 lakh to Tk 70 lakh, an application of Elson's tax-incidence tool. [1] [12]

These measures are Elson-tool-1 and tool-7 examples — gender-aware policy appraisal and tax-incidence analysis — applied concretely. Dhaka University's Prof. Bidisha notes a genuine behavioral argument for the cash-transfer design: *"When women control accounts or receive transfers directly, it changes household dynamics."* [1] The critical question, taken up next, is whether this welfare-oriented design is sufficient on its own.

5. Critical Analysis: Does More Money Mean More Responsiveness?

Bringing the theoretical lenses from Section 2 to bear on the data in Sections 3 and 4 produces a more ambivalent verdict than the headline 34.8 percent figure suggests.

5.1 The Classification Problem

Under Sharp's framework, the credibility of a gender budget rests on how much of it sits in category 1 (genuinely gender-targeted spending) versus category 3 (general expenditure assigned a gender-relevant percentage after the fact). [11] Bangladesh's own data make this distinction visible: the gender-relevant *share* within several major ministries fell even as those ministries' *nominal* budgets rose, and the aggregate figure rose mainly because more ministries (an increase from 44 to 61) joined the exercise. Prof. Bidisha makes precisely this point in the FY2026–27 reporting: the gender budget "is frequently misunderstood as a standalone allocation for women, whereas it is in fact a classification of existing public expenditure.” [1] A classification exercise that expands its denominator and its scope simultaneously can show steady headline growth even while the depth of gender mainstreaming inside any one ministry erodes — which is exactly the pattern this report's ministry-level data reveal.

5.2 Tracking, Not Transforming

Applying the GFT/GIA distinction directly: Bangladesh's Gender Budget Report is, by design, a **tracking** instrument. It tells the public what share of existing allocations is estimated to benefit women, but it does not feed an evaluation loop back into next year's allocation decisions in the way that Gender Impact Assessment systems are designed to. [13] The CPD's own assessment is candid on this point, noting that Bangladesh “currently uses the GFT model, which tracks allocations but cannot reprioritise or adjust budgets,” in contrast to the roughly dozen countries that have adopted GIA's ex-ante and ex-post evaluation cycle. [13] The practical consequence shows up exactly where this report's data point: a thematic category (access to services) can decline for three straight years without the tracking exercise itself generating a corrective mechanism inside the budget process.

5.3 The Welfare-versus-Rights Tension

The Family Card and Mother and Child Assistance programmes are valuable, well-targeted safety-net instruments, and the direct-transfer design has real behavioural advantages. [1] But Shahnaz Shumi's critique deserves to be taken at face value: *“Allowances may provide immediate support, but they do not guarantee sustained economic independence. Policy needs to move from welfare provision towards a rights-based framework.”* [1] Measured against the capabilities approach set out in Section 2.3, a transfer of Tk 2,500 a month is best understood as protecting a baseline, not as expanding the substantive freedoms — to work, to own assets, to move safely, to access childcare — that a transformative gender budget would target. The thematic data reinforce this: the category that would most directly fund those capability-expanding services (Theme 3, access to public services) is the one in three-year decline.

5.4 Invisible Care Work and Time Poverty

Elson's fourth tool — gender-disaggregated analysis of the budget's impact on time use — remains the least developed part of Bangladesh's framework. ActionAid Bangladesh's pre-budget review explicitly flagged that a meaningful share of nominal allocations is “absorbed at administrative levels rather than translating into safer public transport or recognition of unpaid care work,” a concern echoed by Dhaka University's Prof. Bidisha in calling for gender budgeting to be treated as a genuinely cross-cutting framework rather than a sectoral add-on. [3] Without a national time-use survey integrated into the budget cycle, the single largest unmeasured contribution women make to the Bangladeshi economy — unpaid domestic and care labour — remains structurally outside the accounting frame the Gender Budget Report uses, no matter how large that report's headline total becomes.

5.5 Transparency and Data Gaps

Reporting on the FY2025–26 budget found that only 16 of 64 ministries published the detailed item-level schedules required to scrutinize their gender allocations, a sharp drop from the 44 ministries that had done so for FY2023–24. [2] UN Women's Asia-Pacific office has separately flagged limited technical capacity within Bangladesh's National Statistical System to produce sex-disaggregated data as a structural constraint on credible GRB monitoring and evaluation, alongside weak legal and financial infrastructure for gender statistics. [9] Sound Gender Impact Assessment, the more ambitious model discussed in Section 5.2, is simply not possible without this data foundation; expanding the number of reporting ministries to 61 is a positive step on paper, but its analytical value depends on whether each ministry's underlying schedules are actually published and disaggregated by sex.

5.6 Gender Budgeting Amid Macroeconomic Stress

Section 3.2 documented that women bore a disproportionate share of recent job losses — 85 percent of roughly 21 lakh jobs lost in a six-month period, and 92 percent of net job losses in a single quarter. [18] Bangladesh's standing as the region's top performer on the World Economic Forum's Global Gender Gap Index — 24th globally in 2025, up 75 places in a single year, driven overwhelmingly by gains in political empowerment (the share of women in ministerial positions rose from 9.1 percent to 22.2 percent) — is a genuine and notable achievement. [20] But the same report attributes Bangladesh's improved *economic* participation score mainly to a labour-force data revision returning the indicator to its 2023 level, not to a fresh expansion of women's economic opportunity. [20] Read together with the CPD's job-loss findings, this suggests that Bangladesh's most internationally visible gender-equality gains are concentrated in the political domain, while the economic domain — the one a gender-responsive budget is best placed to influence — is moving in the opposite direction during the very period the gender budget's headline share has grown.

5.7 Civil-Society and Coordination Gaps

Multiple experts at the pre-budget “Fund Our Future Now” dialogue organized by ActionAid Bangladesh in May 2026 converged on a coordination critique that this report's findings substantiate: Bangladesh Mahila Parishad president Fauzia Moslem called efforts to address child marriage and gender-based violence vulnerable to “weak coordination, legal gaps and limited accountability,” while Dhaka University's Taslima Yasmin called for explicit recognition of gender-based violence within development budgeting and dedicated budget codes, mirroring the climate-finance community's parallel request for distinct ‘loss and damage’ and ‘adaptation’ budget codes. [3] [4] No such dedicated gender-based-violence budget code currently exists inside the Gender Budget Report's four-theme structure.

6. Practical Implications and Policy Recommendations

The findings above point toward a consistent set of reforms, organized here by who is best placed to act on them.

6.1 For the Ministry of Finance

1. **Begin the transition from GFT to GIA.** Pilot gender impact assessment — with ex-ante appraisal and ex-post evaluation — in two or three high-spending ministries (Education, Health, Local Government) before the FY2027–28 budget cycle, using the existing 61-ministry reporting infrastructure as the data backbone rather than building a parallel system.
2. **Reverse the three-year decline in Theme 3.** Treat “effective access to public services” as a protected category with a floor allocation, given its direct link to gender-based-violence response infrastructure, rather than allowing it to be the residual category absorbing budget pressure.
3. **Create a dedicated gender-based-violence budget code.** Mirror the climate-finance community's request for distinct ‘loss and damage’ and ‘adaptation’ codes by establishing an explicit, trackable GBV-response line within the Gender Budget Report, covering One-Stop Crisis Centers, legal aid, and survivor mental-health services.
4. **Publish full ministry-level schedules every year.** Restore and lock in the FY2023–24 standard of detailed, itemized gender-budget schedules across all reporting ministries, reversing the FY2025–26 fall to 16 of 64 ministries.
5. **Commission a national time-use survey.** Operationalize Elson's fourth tool by integrating unpaid care and domestic work into the medium-term budget framework, beginning with a baseline survey instrument run jointly with the Bangladesh Bureau of Statistics.

6.2 For Sectoral Ministries

6. **Protect gender-relevant share, not just nominal totals.** Education, Health and ICT ministries should set a floor on the gender-relevant percentage of their own budgets, given the documented multi-year decline (Section 4.3), rather than allowing nominal increases to mask a falling share.
7. **Re-fund the dedicated machinery.** Restore MoWCA's own budget at minimum to its FY2025–26 revised level, recognising that a credible mainstreaming strategy still requires a strong institutional centre, not a shrinking one, to coordinate the 61 ministries now reporting gender allocations.
8. **Pair cash transfers with capability-building investment.** Expand the Family Card and Mother and Child Assistance programmes' design to include linked, optional pathways into skills training, childcare access and asset-building — converting a welfare floor into a stepping-stone, in line with the rights-based reframing economists and civil society are requesting.

6.3 For Parliament and Oversight Bodies

9. **Institute a standing gender-budget review committee.** Mandate a parliamentary review of the annual Gender Budget Report before budget approval, examining ministry-level share trends — not only the aggregate — of the kind presented in Figure 5.
10. **Require an annual reconciliation statement.** Direct the Finance Division to publish all four thematic categories every year on a consistent, comparable basis, closing the Theme 1/Theme 2 transparency gap identified in Section 4.2.

6.4 For Civil Society and Development Partners

11. **Establish an independent monitoring mechanism.** Building on the UK and South African precedent of independent Women's Budget Groups, support a Bangladeshi civil-society body to track and publish ministry-level gender-share trends annually, addressing Fauzia Moslem's call for independent monitoring of implementation.
12. **Strengthen the National Statistical System's sex-disaggregated data capacity.** Continue and deepen technical support of the kind UN Women already provides, since no Gender Impact Assessment system can function without reliable sex-disaggregated data at the level individual programmes operate.
13. **Build intersectionality explicitly into monitoring.** Disaggregate gender-budget tracking by geography and social category — climate-vulnerable coastal districts, Cox's Bazar's Rohingya camps, hill-tract communities, persons with disabilities — so a single national “women” percentage does not obscure where need is most acute.

7. Conclusion

Bangladesh's FY2026–27 gender budget — Tk 3,26,059.8 crore, 34.8 percent of total spending, 4.8 percent of GDP — is, by the simplest measure, the most ambitious gender allocation the country has ever proposed. [1] Measured against the analytical frameworks feminist economists have developed over three decades of gender-budgeting practice, however, the picture is considerably more mixed. The aggregate increase is real, but it sits alongside a falling gender-relevant share inside several of the ministries that matter most for long-run gender equality, a third consecutive year of decline in spending on women's access to public services, a shrinking budget for the ministry charged with coordinating the entire exercise, and a continued reliance on a tracking system that records gender-relevant spending without yet being able to redirect it.

None of this diminishes the genuine value of measures such as the Family Card programme, the raised tax-free threshold for women, or the steady institutional expansion of gender budgeting to 61 ministries and divisions. It does suggest that the most useful number for assessing Bangladesh's gender-responsive budgeting is not the headline percentage alone, but the trend inside individual ministries, the trajectory of the access-to-services theme, and the strength of the institutional center that is meant to hold the whole framework together. On each of those three more demanding measures, the FY2026–27 budget shows signs of strain that the topline figure does not reveal — and that the recommendations in Section 6 are designed to address before the next budget cycle.

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