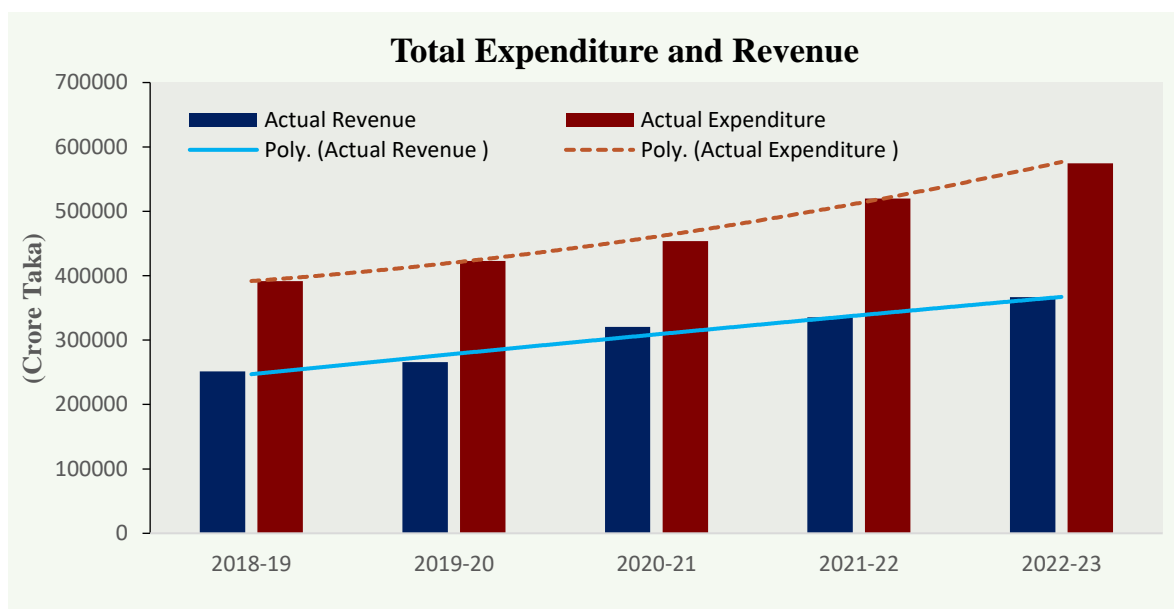




Year-End Report on Fiscal Position

Fiscal Year 2022-2023



Prepared & published by
Macroeconomics Wing¹
Finance Division
Ministry of Finance

¹ With necessary support from Scheme on 'Improvement of Fiscal Forecasting Through Development of Macroeconometric Model'
SPFMS Programme, Finance Division.

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Executive Summary

This report on year-end fiscal position presents the trend of selected fiscal variables, covering data on government expenditure, revenue, and overall balances. Data are collected mostly from the Integrated Budget and Accounting System (iBAS⁺⁺) of the Finance Division, Ministry of Finance. In this report fiscal year (FY) refers to the period covering from July 01 to June 30 of the next year. Taka is the Local Currency Unit (LCU), and one crore means ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. While the total expenditure grew by 10.4% in FY23, its ratio to GDP has been declining over time. Specifically, total expenditure as a percentage of GDP decreased from 13.5% in FY19 to 12.8% in FY23.

Revenue income of the government is generated from both tax and non-tax sources. The actual growth of total revenue in FY23 recorded as 9.4 percent. The total revenue to GDP ratio remained relatively stable between FY19 and FY23, fluctuating in a range of 8.2 percent to 9.1 percent.

Overall balance (surplus/deficit) of the budget is calculated either by including grants or by excluding grants. In FY23, budget deficit (excluding grants) and budget deficit (including grants) were 4.62 percent and 4.56 percent of GDP respectively. Over the years, budget deficit consistently remained below 5 percent of GDP which has helped keep the public debt level within sustainable ceiling.

Year-end Report on Fiscal Position¹

1.0 Total Expenditure

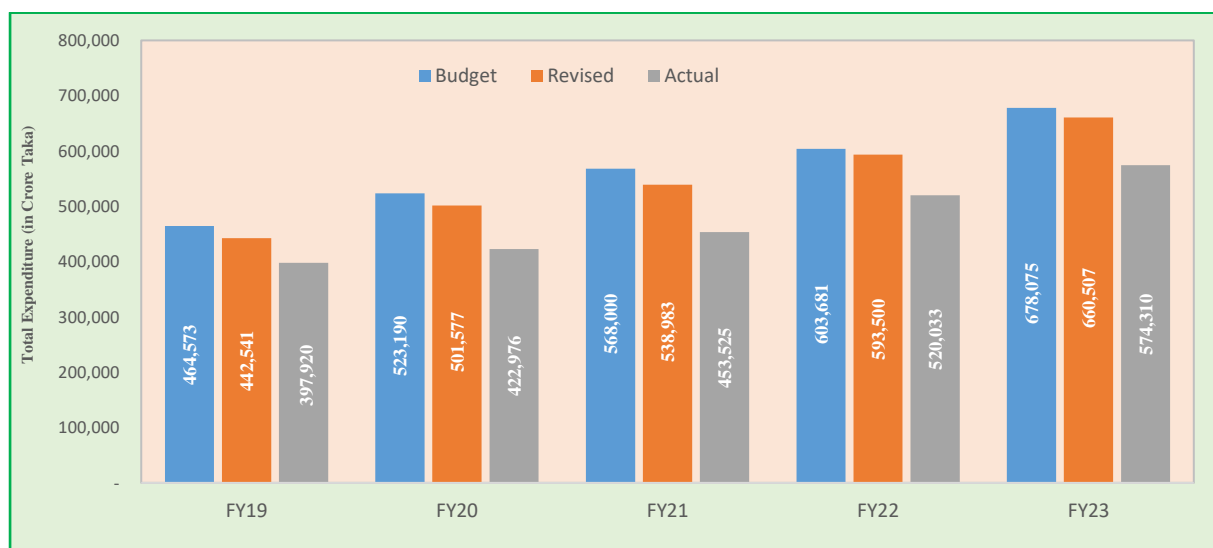
1.1 Trend in Total Expenditure

Over the past five years, total government expenditure has shown a gradual upward trend in absolute terms. Actual expenditure rose by 44.3%, increasing from Tk. 397,920 crore in FY19 to Tk. 574,310 crore in FY23. However, despite this nominal increase, the government expenditure-to-GDP ratio declined over the period, falling from 13.5% in FY19 to 12.8% in FY23. This reflects a scenario where economic growth outpaced public spending growth, leading to a reduced fiscal footprint relative to GDP. In FY23, the actual expenditure was 86.9% of the revised budget, indicating a shortfall in budget implementation. Furthermore, during FY19 to FY23, actual expenditure as a percentage of both the original and revised budgets fluctuated, suggesting variability in budget execution efficiency across years (**Table 1** and **Figure 1**).

Table 1: Total Expenditure (FY19 to FY23) (In Crore Taka)

Year	Budget	Revised	Actual	Actual as % of Budget	Actual as % of Revised	Actual as % of GDP	Growth of Actual Over previous year's
2018-19	464,573	442,541	397,920	85.7	89.9	13.5	16.5
2019-20	523,190	501,577	422,976	80.8	84.3	13.3	6.3
2020-21	568,000	538,983	453,525	79.8	84.1	12.8	7.2
2021-22	603,681	593,500	520,033	86.1	87.6	13.1	14.7
2022-23	678,075	660,507	574,310	84.7	86.9	12.8	10.4

Figure 1: Expenditure Pattern (FY19 to FY23)



1.2 Total Expenditure: Sector-wise Allocation

Total expenditure against different ministries/divisions is grouped into 14 sectors. In FY23, among different sectors, utilization rates in some sectors such as General Public Service (GPS),

¹ This report is based on data generated in the iBAS++ System and the analysis is based on gross basis.

Health, Industrial & Economic Services (IES), and Local Govt, and Rural Dev, (LGRD) were below the average level (**86.9 percent**). On the contrary, budget utilization in Interest Payment (IP), Fuel & Energy (FE), Social Security & Welfare (SSW), Public Order and Safety (POS), Agriculture (Agri), Transport & Communication (TC), and Housing sectors were above the average level. Sector-wise expenditures in FY22 and FY23 are presented in the table below:

Table 2: Sector-wise Expenditure in FY22 & FY23 (In Crore Taka)

Description	FY22			FY23			Utilization: Actual as % of Revised	
	Budget	Revised	Actual	Budget	Revised	Actual	FY22	FY23
General Public Services (GPS)	112,709	110,906	76,227	134,669	124,470	89,709	68.7	72.1
Local Govt, and Rural Dev. (LGRD)	42,193	42,525	37,025	44,690	48,071	41,125	87.1	85.6
Defence Services (Defense)	37,280	37,126	35,573	39,995	36,277	31,789	95.8	87.6
Public Order and Safety (POS)	29,124	29,149	26,271	31,153	27,902	25,794	90.1	92.4
Education & Technology (Edu)	94,878	87,740	77,102	99,978	85,170	75,429	87.9	88.6
Health	32,731	32,274	25,120	36,863	29,749	22,522	77.8	75.7
Social Security & Welfare (SSW)	34,319	35,691	32,990	37,374	39,079	37,460	92.4	95.9
Housing (HCS)	6,346	6,843	6,651	6,821	8,697	7,753	97.2	89.1
Recreation, Cul. & Relig. Affairs (RCRA)	4,958	5,426	5,162	5,370	7,732	6,756	95.1	87.4
Fuel & Energy (FE)	27,484	24,519	22,738	26,066	27,190	27,065	92.7	99.5
Agriculture (Agri.)	31,912	34,973	35,817	42,108	54,299	48,986	102.4	90.2
Industrial & Economic Services (IES)	4,026	4,280	3,714	4,042	4,296	3,670	86.8	85.4
Transport & Communication (TC)	72,029	65,879	60,489	81,519	72,946	65,309	91.8	89.5
Interest payment (IP)	68,589	71,244	77,823	80,375	90,013	92,110	109.2	102.3
Operating + Development Exp. (A+B)	598,578	588,575	522,702	671,023	655,891	575,475	88.8	87.7
Food Account Operation – Net (C)	597	136	2,435	540	1,097	1,013	1790.4	92.3
Loans and Advances – Net (D)	4,506	4,789	-5,105	6,501	3,520	-2,178	-106.6	-61.9
Total of Expenditure (A+B+C+D)	603,681	593,500	520,033	678,074	660,507	574,310	87.6	86.9

1.3 Sector's Share in Total Expenditure

In FY23, the sectors such as interest payment, general public service and agriculture have shown improved performance (in terms of sector's share in total expenditure) compared to FY22 (**Figure-2**). The above expenditure pattern indicates that the government has prioritized for maintaining public security and promoting agricultural growth. Individually the largest share went to interest payments (16.0 percent).

Figure 2: Sector's Share (as % of Total Expenditure) in FY22 and FY23

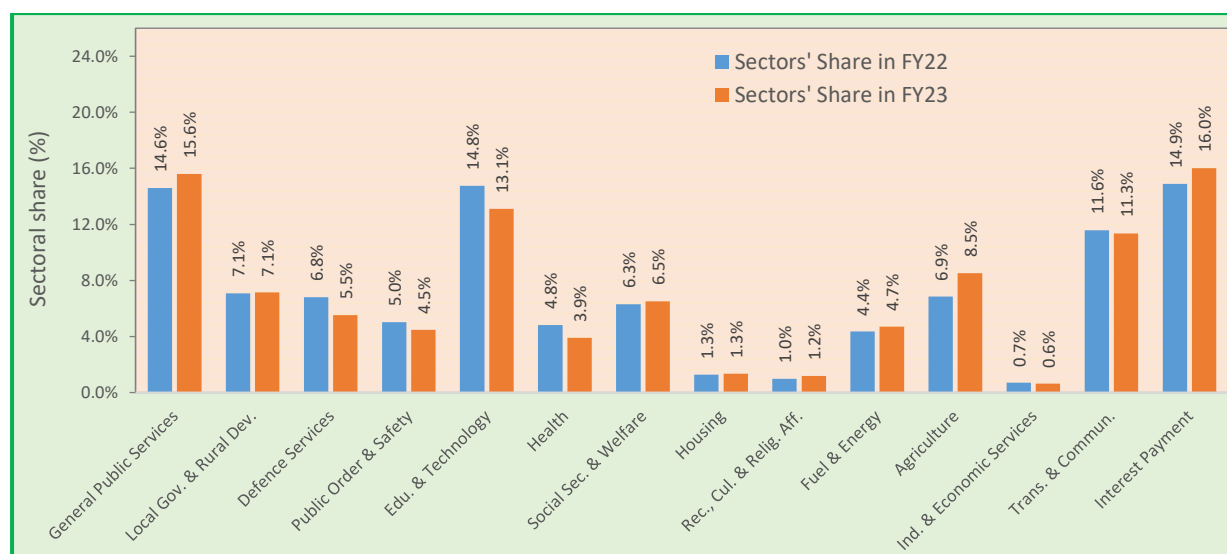
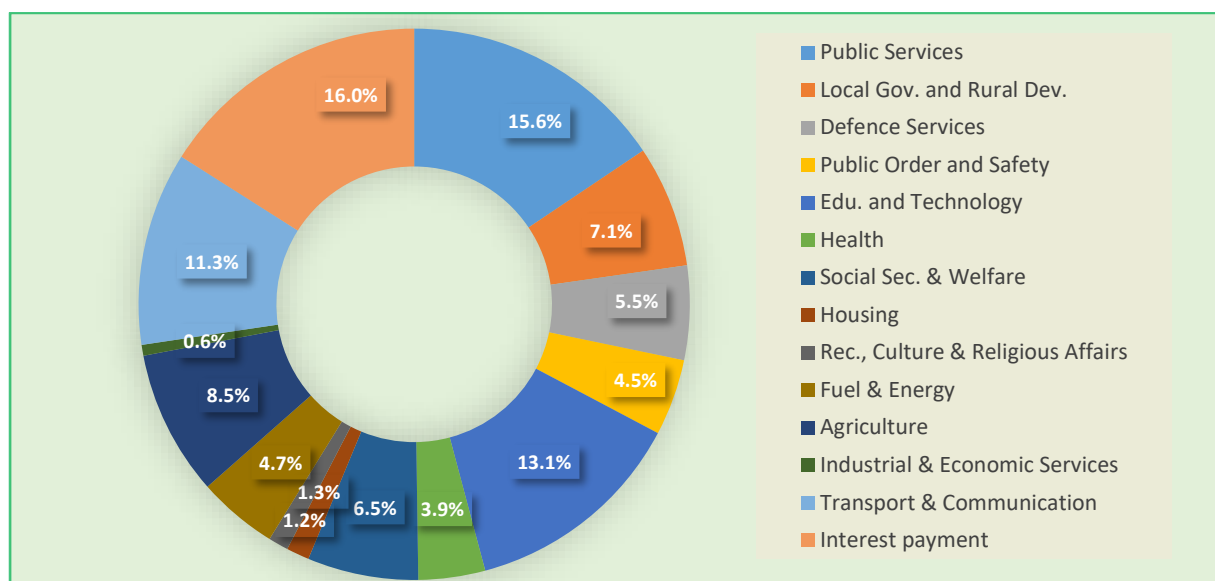


Figure 3: Sector's Share (%) in Total Expenditure in FY23



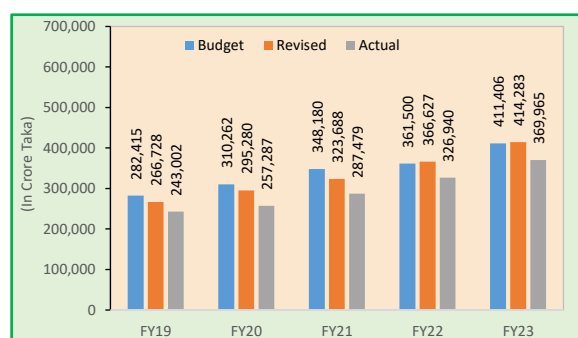
2.0 Operating Expenditure

Operating expenditure shows an increasing trend between FY19 and FY23 (**Figure 4**). FY23 budget was 25.8 percent higher than FY22 actual expenditure, 12.2 percent higher than FY22 revised budget, and 13.8 percent higher than FY22 budget. Actual operating expenditure in FY23 stood at 89.3 percent of the revised budget, compared to 89.2 percent in the previous fiscal year. Total operating expenditure marked a 13.2 percent annual growth in FY23.

Table 3: Operating Expenditure from FY19 to FY23 (In Crore Taka)

Fiscal Year	Budget	Revised	Actual	Actual as % of Budget	Actual as % of Revised	Growth of Actual
FY19	282,415	266,728	243,002	86.0	91.1	22.9
FY20	310,262	295,280	257,287	82.9	87.1	5.9
FY21	348,180	323,688	287,479	82.6	88.8	11.7
FY22	361,500	366,627	326,940	90.4	89.2	13.7
FY23	411,406	414,283	369,965	89.9	89.3	13.2

Figure 4: Operating Expenditure Pattern during FY19 to FY23



2.1 Sector-wise Operating Expenditure²

Table 4: Sector-wise Operating Expenditure from FY22 and FY23 (In Crore Taka)

Sectors	FY22			FY23			Revised FY23		Actual FY23	
	Budget	Revised	Actual	Budget	Revised	Actual	as % of Revised FY22	as % of Actual FY22	as % of Revised FY23	as % of Actual FY22
GPS	97,440	96,615	64,326	116,828	106,356	77,617	110.1	165.3	73.0	120.7
LGRD	6,360	6,334	6,022	6,948	6,696	6,097	105.7	111.2	91.1	101.2
Defence	35,448	35,346	34,122	38,110	34,439	30,439	97.4	100.9	88.4	89.2

² Notes: GPS=Public Services, LGRD= Local Gov. & Rural Dev, POS= Public Order & Safety, Edu= Education and Technology, Hlth= Health, SSW= Social Security & Welfare, HCS= Housing & Community Services, RCRA= Recreation, Culture & Religious Affairs, FE= Fuel & Energy, Agri= Agriculture, IES= Industrial & Economic Services, TC= Transport & Communication

POS	25,898	25,658	23,428	27,524	25,376	23,927	98.9	108.3	94.3	102.1
Edu	48,230	48,331	43,750	51,637	51,484	47,148	106.5	117.7	91.6	107.8
Health	17,173	17,180	13,586	18,198	17,565	14,096	102.2	129.3	80.3	103.8
SSW	27,231	28,528	26,808	28,588	29,824	28,980	104.5	111.3	97.2	108.1
HCS	1,803	1,755	1,641	1,892	1,899	1,788	108.2	115.7	94.2	109.0
RCRA	2,315	2,278	2,058	2,400	2,383	2,089	104.6	115.8	87.7	101.5
FE	117	113	100	129	101	91	89.4	101.0	90.1	91.0
Agri	18,686	21,303	22,976	25,978	35,647	34,544	167.3	155.1	96.9	150.3
IES	1,352	1,510	1,330	1,442	1,299	1,093	86.0	97.7	84.1	82.2
TC	10,858	10,432	8,969	11,357	11,201	9,948	107.4	124.9	88.8	110.9
Interest payment	68,589	71,244	77,823	80,375	90,013	92,110	126.3	115.7	102.3	118.4
Total Operating Expenditure	361,500	366,627	326,940	411,406	414,283	369,965	113.0	126.7	89.3	113.2

Sector-wise allocation and expenditure patterns in FY22 and FY23 are presented in Table 4. Besides, Ministry-wise utilization pattern of operating expenditure for FY23 is presented in Appendix-1. Some of the noticeable features are:

- ✓ In FY23, utilization rate (actual expenditure as percent of revised budget) for some sectors such as General Public Service, Health, Industrial & Economic Services, Recreation, Culture & Religious Affairs, Defence, and Transport & Communications were below the average utilization rate (**89.3 percent**).
- ✓ On the contrary, utilization rates in some sectors such as Fuel & Energy, LGRD, Education & Technology, Housing, Public Order & Safety, Agriculture, Social Security & Welfare and Interest Payment were above the average utilization rate.

2.2 Ministry-wise Utilization

Ministry-wise utilization pattern of the operating expenditure for FY23 is presented in **Appendix 1**. Some of the noticeable features are:

- ✓ Actual spending in FY23 is 89.3 percent of the revised budget, which was 89.2 percent for the previous fiscal year.
- ✓ In FY23, among the ministries/divisions with large allocation Internal Resources Division (57.6 percent), Ministry of Public Administration (67.8 percent), Medical Education & Family Welfare Division (71.8 percent), Health Services Division (83.0 Percent), Ministry of Railway (85.5 percent) have a utilization rate below the average (**89.3 percent**).

2.3 Economic Classification of Total Operating Expenditure

Budget allocation under Operating Expenditure is again categorized into some groups on economic consideration, namely, Pay & Allowances (PA), Goods & Services (GS); Interest Payments (IP); Subsidies, Incentives & Current Transfers (SCT); Block Allocation (BA); Acquisition of Assets & Works (AAW); and Investment in Share & Equities (ISE). Resource utilization in these sectors is illustrated in **Table 5**. Status of actual spending in FY23 as per economic classification is shown in **Figure 5** and **Figure 6**.

Table 5: Operating Expenditure (as per Economic Classification) from FY20 to FY23 (In Crore Taka)

Categories	FY20			FY21			FY22			FY23		
	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual
PA	60,109	61,109	56,916	65,860	65,617	58,888	69,746	71,537	63,327	74,266	73,173	63,847
GS	31,828	32,435	29,002	34,744	34,120	30,679	36,162	34,980	32,235	38,985	39,071	33,922
IP	57,068	57,663	58,332	63,799	63,823	71,536	68,589	71,244	77,823	80,375	90,013	92,110
SCT	124,251	122,083	92,573	142,751	136,520	106,167	149,234	159,995	135,418	174,925	185,695	167,268

BA	4,678	1,617	1	4,536	2,467	-	5,109	2,816	-	4,691	2,133	-
AAW	17,848	18,829	20,067	20,797	18,482	19,980	21,467	21,344	17,836	22,975	16,588	12,593
ISE	14,482	1,499	409	15,648	2,614	228	11,148	4,667	299	15,143	7,558	224
Foreign Fin. Asset		45		45	45	-	45	45	-	46	52	-
Total Operating Expenditure	310,264	295,280	257,287	348,180	323,688	287,479	361,500	366,628	326,940	411,406	414,283	369,965

Figure 5: Sector's Share as per Economic Classification in FY23 (As % of Total Operating Expenditure)

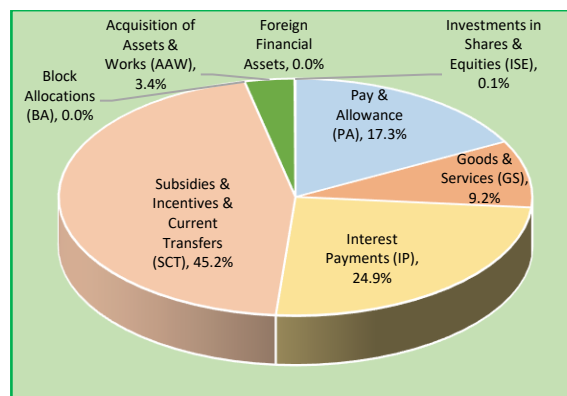


Figure 6: Utilization rate (percentage) as per Economic Classification in FY23

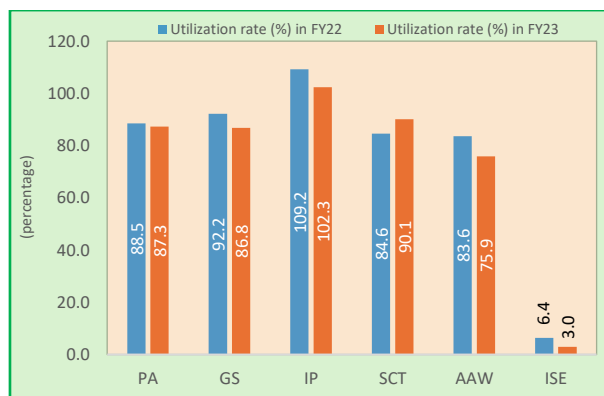


Figure 6 shows that in FY23 some categories, like Interest Payment (102.3 percent) and Subsidies, Incentives & Current Transfers (90.1 percent) have higher utilization rates than average (89.3 percent).

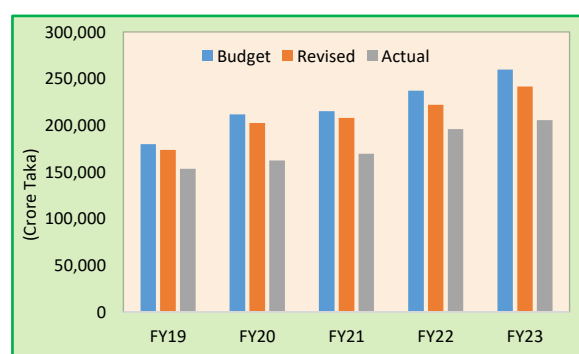
3.0 Development Expenditure

Development expenditure grew steadily during the last five fiscal years. It has marked a 34.1 percent growth during the period FY19 to FY23, whereas the growth for total expenditure was 44.3 percent during this period. Even, the yearly growth rate of development expenditure was only 4.98 percent in FY23. Actual development expenditure in FY23 stood at 85.1 percent of the annual revised budget (Table 6 and Figure 7).

Table 6: Development Expenditure from FY19 to FY23 (In Crore Taka)

Fiscal Year	Budget	Revised	Actual	Actual as % of Budget	Actual Exp. as % of Revised	Growth of Actual (%)
FY19	179,669	173,449	153,217	85.3	88.3	12.1
FY20	211,683	202,349	162,159	76.6	80.1	5.84
FY21	215,043	208,025	169,575	78.9	81.5	4.57
FY22	237,078	221,948	195,763	82.6	88.2	15.44
FY23	259,617	241,607	205,510	79.2	85.1	4.98

Figure 7: Development Expenditure from FY19 to FY23



3.1 Sector-wise Development Expenditure

Total amount allocated against different Ministries/Divisions for development spending has been grouped under 13 major sectors. Table 7 shows the utilization pattern of development expenditure from FY22 to FY23.

- ✓ In FY23, utilization rates in some sectors such as General Public Services (66.8%), Health (69.2%), Defence Service (73.4%), Public Order & Safety (73.9%), Agriculture (77.4%) were below the average utilization rate (**85.1 percent**).

- ✓ On the contrary, the utilization rate in some sectors such as Fuel & Energy (99.6%), Social Security & Welfare (91.6%), Transport (89.7%), Housing (87.7%), Recreation, Culture & Religious Affairs (87.2%) and Industrial & Economic Services (86.0%) were higher than the average utilization rate.

Table 7: Sector-wise Development Expenditure in FY22 and FY23 (In Crore Taka)

Sectors	FY22			FY23			Revised FY23 as % of Actual FY22	Revised FY23 as % of Revised FY22	Actual FY23 as % of Revised FY23
	Budget	Revised	Actual	Budget	Revised	Actual			
General Public Services	15,269	14,291	11,901	17,841	18,114	12,092	152.2	126.8	66.8
Local Gov. & Rural Dev.	35,833	36,191	31,003	37,742	41,375	35,028	133.5	114.3	84.7
Defence Services	1,832	1,780	1,451	1,885	1,838	1,350	126.7	103.3	73.4
Public Order & Safety	3,226	3,491	2,843	3,629	2,526	1,867	88.8	72.4	73.9
Education & Technology	46,648	39,409	33,352	48,341	33,686	28,281	101.0	85.5	84.0
Health	15,558	15,094	11,534	18,665	12,184	8,426	105.6	80.7	69.2
Social Security & Welfare	7,088	7,163	6,182	8,786	9,255	8,480	149.7	129.2	91.6
Housing	4,543	5,088	5,010	4,929	6,798	5,965	135.7	133.6	87.7
Recreation, Culture & Rel. Affairs	2,643	3,148	3,104	2,970	5,349	4,667	172.3	169.9	87.2
Fuel & Energy	27,367	24,406	22,638	25,937	27,089	26,974	119.7	111.0	99.6
Agriculture	13,226	13,670	12,841	16,130	18,652	14,442	145.3	136.4	77.4
Industrial & Economic Services	2,674	2,770	2,384	2,600	2,997	2,577	125.7	108.2	86.0
Transport & Communication	61,171	55,447	51,520	70,162	61,745	55,361	119.8	111.4	89.7
Development Expenditure	237,078	221,948	195,763	259,617	241,608	205,510	123.4	108.9	85.1

3.2 Broad Sector-wise Utilization Pattern

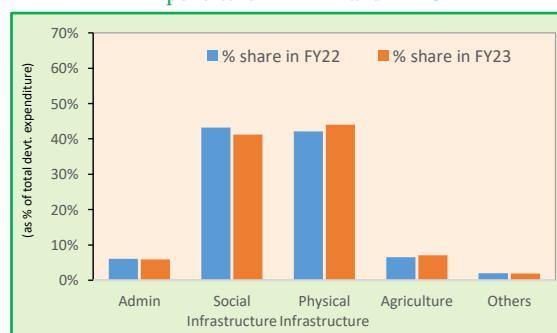
The total development expenditure could be shown into five broad sectors: (i) ‘Administration’ (General Public Services); (ii) ‘Social Infrastructure’ (Public Order and Safety, Education and Technology, Health, Social Security & Welfare, Housing, Recreation, Culture & Religious Affairs and Fuel & Energy); (iii) ‘Physical Infrastructure’ (Local Govt. and Rural Dev. and Transport & Communication); (iv) ‘Agriculture’ (Agriculture); and (v) ‘Others’ (Defense Services as well as Industrial & Economic Services).

- The share of five broad categories in Development Expenditure in FY22 and FY23 is presented in **Table 8** and **Figure 8** and ministry-wise development expenditure is shown in Appendix 2.
- In FY23, the largest share of the development budget went to physical infrastructure (44.0 percent), followed by social infrastructure (41.2 percent).

Table 8: Broad Sector-wise Allocation (%) in development expenditure during FY22 and FY23

Broad Sectors	% share of Development Expenditure in FY22	% share of Development Expenditure in FY23
Admin	6.1%	5.9%
Social Infrastructure	43.2%	41.2%
Physical Infrastructure	42.2%	44.0%
Agriculture	6.6%	7.0%
Others	2.0%	1.9%

Figure 8: Broad Sectors’ Share in Total Development Expenditure in FY22 and FY23



4.0 Revenue Outturn

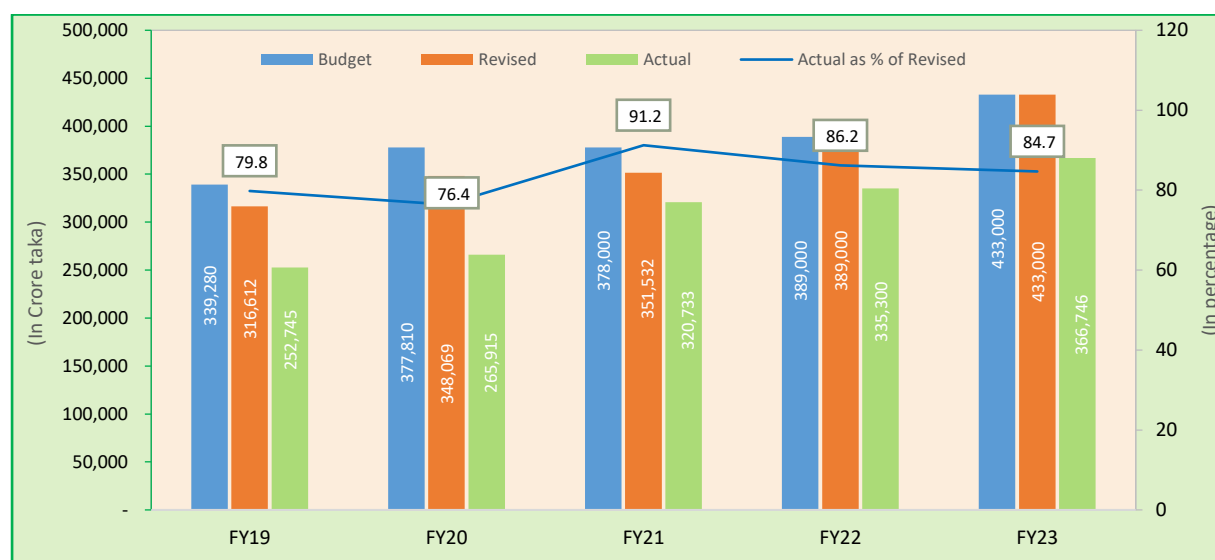
4.1 Total Revenue

Revenue outturns in FY22 and FY23 are shown in **Table 9**. Besides, **Figure 9** presents the contribution of different revenue sources. Total revenue collection in FY23 decreased to 8.17 percent of GDP which was 8.44 percent in FY22. The tax to GDP ratio declined to 7.30 percent in FY23 from 7.55 percent in FY22.

Table 9: Revenue Outturn in FY22 and FY23 (In Crore Taka)

	FY22				FY23				Growth over previous year's
	Budget	Revised	Actual	Actual as % of Revised	Budget	Revised	Actual	Actual as % of Revised	
Tax Revenue	346,000	346,000	299,696	86.6	388,000	388,000	327,794	84.5	9.4
NBR Tax (A)	330,000	330,000	292,993	88.8	370,000	370,000	319,842	86.4	9.2
Taxes on Income & Profit	104,952	105,324	96,174	91.3	121,020	121,094	107,180	88.5	11.4
Value Added Tax (VAT)	127,745	127,568	117,055	91.8	141,192	146,227	126,304	86.4	7.9
Supplementary Duty	54,465	54,503	41,186	75.6	58,524	53,675	44,533	83.0	8.1
Import Duty	37,907	38,051	34,367	90.3	43,994	43,994	36,181	82.2	5.3
Export Duty	56	54	1	1.9	63	63	3	4.8	200.0
Excise Duty	3,825	3,825	3,107	81.2	4,127	3,941	4,066	103.2	30.9
Other Taxes and Duties	1,050	675	1,103	163.4	1,080	1,006	1,578	156.9	43.1
Non-NBR Tax (B)	16,000	16,000	6,703	41.9	18,000	18,000	7,952	44.2	18.6
Narcotics & Liquor Duty	138	138	332	240.6	152	152	569	374.3	71.4
Taxes on Vehicles	800	800	1,642	205.3	1,264	1,264	1,691	133.8	3.0
Land Revenue	1,882	2,113	859	40.7	2,084	2,084	996	47.8	15.9
Business and Prof. Licenses	-	-	-	-	-	-	-	-	-
Stamp Duty-Non Judicial	12,617	12,387	3,394	27.4	13,879	13,881	4,096	29.5	20.7
Surcharge	563	562	476	84.7	621	619	600	96.9	26.1
Tax Revenue (NBR+Non-NBR) (A+B)	346,000	346,000	299,696	86.6	388,000	388,000	327,794	84.5	9.4
Non-Tax Revenue (C)	43,000	43,000	35,602	82.8	45,000	45,000	38,952	86.6	9.4
Total Revenue (A+B+ C)	389,000	389,000	335,300	86.2	433,000	433,000	366,746	84.7	9.4
Tax-GDP Ratio (%)	10.01	8.70	7.55	-	8.72	8.74	7.30	-	-
Revenue-GDP ratio (%)	11.26	9.78	8.44	-	9.73	9.75	8.17	-	-

Figure 9: Revenue Collection (FY19 to FY23)



Total revenue collection for FY23 registers 9.4 percent growth over the previous fiscal year. On the other hand, actual revenue was 84.7 percent of the revised budget in FY23 compared to 86.2 percent in FY22.

4.2 Source of Revenue

In FY23, the major share of the government revenue came from NBR sources (87.2 percent) as shown in **Figure 10**. In FY23, the highest contribution in NBR taxes came from Value Added Tax- VAT (39.5 percent). This is followed by Income Tax (33.5 percent), Supplementary Duty (13.9 percent) and Import Duty (11.3 percent) as shown in **Figure 11**.

In case of NBR taxes in FY23, 86.4 percent of annual target (percent of revised budget) was achieved while the rates were 44.2 percent and 86.6 percent for Non-NBR tax and Non-Tax Revenue (NTR) respectively (**Table 9**).

Figure 10: Share (%) in Total Revenue in FY22 and FY23

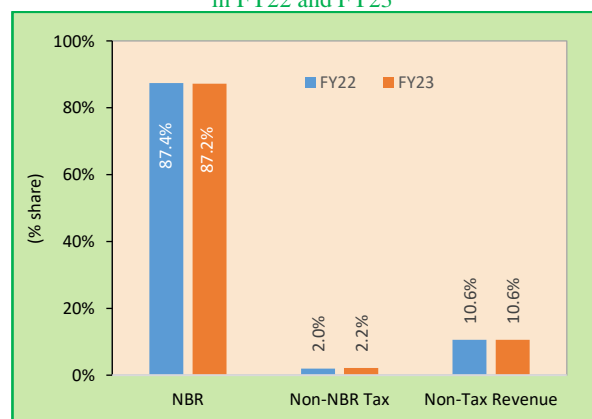
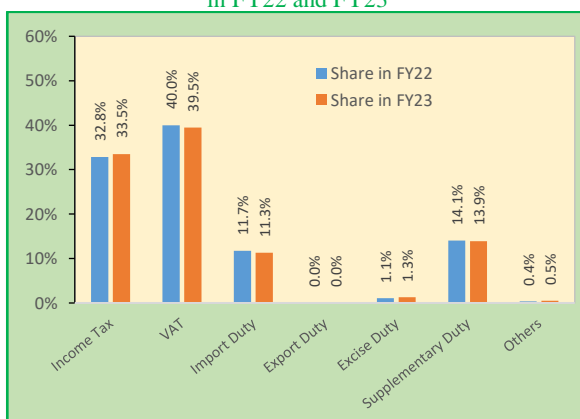


Figure 11: Sources of NBR Revenue (% of Total NBR Tax) in FY22 and FY23



5.0 Budget Deficit and Financing

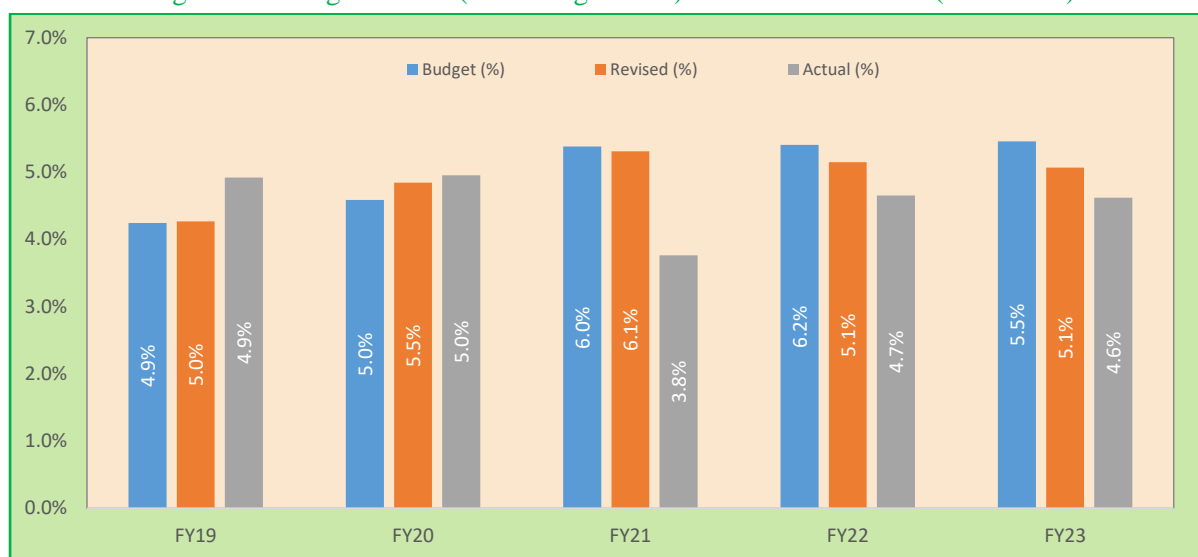
5.1 Budget Deficit

Table 10: Deficit from FY19 to FY23 (In Crore Taka)

Description	FY19			FY20			FY21			FY22			FY23		
	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual
Revenue Receipts															
Revenues	339,280	316,612	252,745	377,810	348,069	265,915	378,000	351,532	320,733	389,000	389,000	335,300	433,000	433,000	366,746
Foreign Grants	4,051	3,787	1,707	4,168	3,454	2,661	4,013	3,985	2,348	3,490	3,192	2,322	3,271	3,263	2,752
Total Rev. Receipts	343,331	320,399	254,449	381,978	351,523	268,576	382,013	355,517	323,081	392,490	392,192	337,622	436,271	436,263	369,502
Expenditure															
Operating Expenditure	282,415	266,728	243,002	310,262	295,280	257,287	348,180	323,688	287,479	361,500	366,627	326,940	411,406	414,283	369,965
Development Expenditure	179,669	173,449	153,217	211,683	202,349	162,159	215,043	208,025	169,575	237,078	221,948	195,763	259,617	241,607	205,510
Others (Food Account Operation, Loans & Advances)	2,489	2,364	1,707	1,245	3,948	3,530	4,777	7,270	-3,529	5,103	4,925	-2,670	7,041	4,617	-1,165
Total Expenditure	464,573	442,541	397,920	523,190	501,577	422,976	568,000	538,983	453,525	603,681	593,500	520,033	678,075	660,507	574,310
Deficit (Including Grant)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deficit (Excluding Grant)	121,242	122,142	143,471	141,212	150,054	154,400	185,987	183,466	130,444	211,191	201,308	182,411	241,793	224,244	204,812
Deficit as % of GDP (Excluding Grant)	-4.9%	-5.0%	-4.9%	-5.0%	-5.5%	-5.0%	-6.0%	-6.1%	-3.8%	-6.2%	-5.1%	-4.7%	-5.5%	-5.1%	-4.6%
Deficit as % of GDP (Including Grant)	-4.8%	-4.8%	-4.9%	-4.9%	-5.3%	-4.9%	-5.9%	-5.9%	-3.7%	-6.1%	-5.1%	-4.6%	-5.4%	-5.1%	-4.6%

Budget deficit has been consistently kept within tolerable limit. Specifically, the actual budget deficit remained below 5 percent of GDP in FY23. A major portion of the deficit was financed from the domestic sources.

Figure 12: Budget Deficit (Excluding Grants) from FY19 to FY23 (% of GDP)



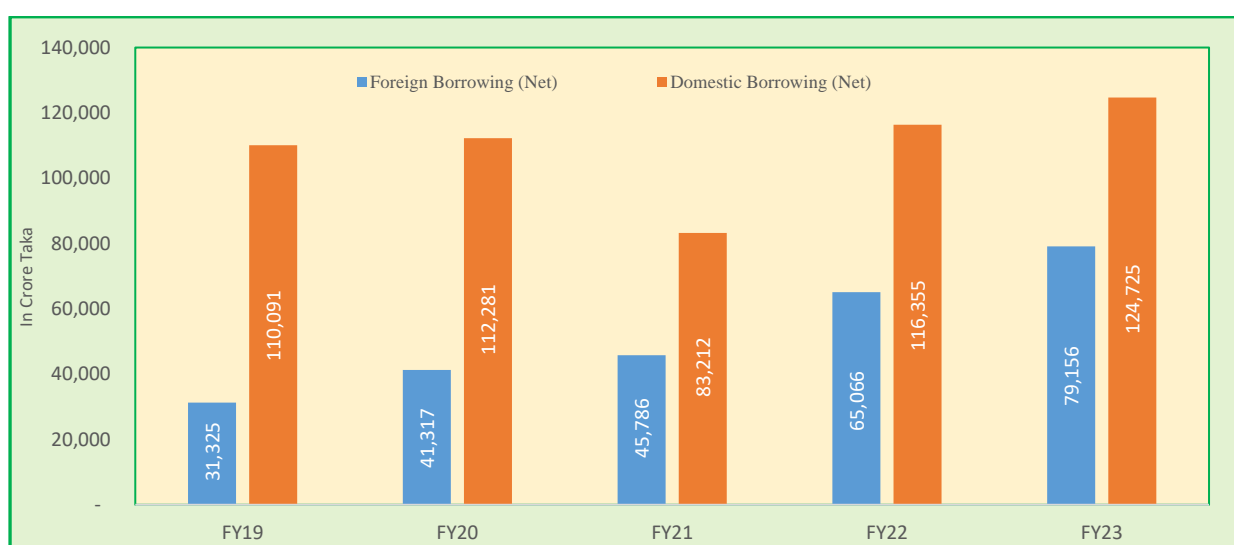
5.2 Financing

Table 11: Financing from FY19 to FY23 (In Crore Taka)

Description	FY19			FY20			FY21			FY22			FY23		
	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual
Financing															
Foreign Borrowing (Net)	50,016	43,397	31,325	63,848	52,709	41,317	76,004	68,414	45,786	97,738	77,020	65,066	95,458	83,819	79,156
Domestic Borrowing (Net)	71,226	78,745	110,091	77,363	97,345	112,281	109,983	115,052	83,212	113,453	124,288	116,355	146,335	140,425	124,725
Foreign Borrowing (% of GDP)	1.97%	1.71%	1.06%	2.21%	1.88%	1.30%	2.40%	2.22%	1.30%	2.83%	1.94%	1.64%	2.15%	1.89%	1.76%
Domestic Borrowing (% of GDP)	2.81%	3.10%	3.73%	2.68%	3.47%	3.54%	3.47%	3.73%	2.36%	3.28%	3.13%	2.93%	3.29%	3.16%	2.78%
Borrowing from Banking System (Net)	42,029	30,895	31,244	47,364	82,421	81,718	84,980	79,749	32,073	76,452	87,287	75,533	106,334	115,425	118,025
Total-Financing	121,242	122,142	141,417	141,212	150,054	153,599	185,987	183,466	128,998	211,191	201,308	181,423	241,793	224,244	203,882

In FY23, Budget deficit (including grants) as percentage of GDP was 4.6 percent out of which 2.8 percentage points of deficit were financed from domestic sources and 1.8 percentage points were financed from foreign sources.

Figure 13: Foreign and Domestic Financing from FY19 to FY23



Appendix 1: Operating Expenditure (Ministry-wise)

(In Crore Taka)

Description	FY19			FY20			FY21			FY22			FY23		
	Budget	Revised	Actual	Budget	Revised	Budget	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual
Public Services	72,557	56,762	24,923	83,466	67,027	31,499	100,665	82,779	48,037	97,440	96,615	64,326	116,828	106,356	77,617
President's Office	23	23	21	24	24	19	27	26	19	29	27	21	31	28	21
Bangladesh Parliament	298	298	225	327	315	215	332	312	228	334	314	229	340	306	249
Prime Minister's Office	487	620	557	564	628	1,047	621	604	561	680	643	579	800	723	648
Cabinet Division	74	79	67	174	232	87	240	224	112	183	146	116	84	81	62
Election Commission Secretariat	1,685	2,322	1,694	779	573	494	1,095	1,005	501	1,010	1,036	994	789	674	525
Ministry of Public Administration	2,177	2,347	1,948	2,469	2,475	1,792	2,774	2,634	1,784	2,994	2,934	2,189	3,448	3,191	2,165
Bangladesh Public Service Commission	47	61	60	68	68	59	78	69	51	79	75	74	88	86	78
Finance Division	63,794	46,840	17,490	74,511	58,145	24,922	90,544	73,380	40,123	87,027	86,511	55,110	105,390	95,988	70,698
Internal Resources Division	2,037	2,031	1,255	2,301	2,301	1,403	2,637	2,406	1,459	2,735	2,497	1,548	2,975	2,669	1,537
Financial Institution Division	279	249	195	139	109	89	105	85	1,943	122	154	1,842	93	80	78
Economic Relations Division	244	249	84	244	291	222	293	275	267	326	452	389	816	691	286
Planning Division	73	77	67	88	85	73	90	80	69	92	76	70	91	69	62
Implementation Monitoring & Evaluation Division	37	41	38	54	50	44	56	30	28	51	52	45	65	54	50
Statistics & Informatics Division	182	189	151	225	219	169	259	205	161	252	232	175	271	206	160
Ministry of Foreign Affairs	1,120	1,336	1,071	1,499	1,512	864	1,514	1,444	731	1,526	1,466	945	1,547	1,510	998
Local Government and Rural Development	4,516	4,800	4,988	5,259	5,263	4,677	5,900	5,794	5,570	6,360	6,334	6,022	6,948	6,696	6,097
Local Government Division	3,682	3,936	4,125	4,322	4,317	3,755	4,881	4,818	4,335	5,322	5,163	4,654	5,861	5,634	5,077
Rural Development & Co-operatives Division	514	521	521	584	592	571	648	605	869	652	786	989	681	621	586
Ministry of Chittagong Hill Tracts Affairs	320	343	342	353	354	351	371	371	366	386	385	379	406	441	434
Defence Services	27,932	29,374	32,304	30,620	31,100	36,774	32,755	32,010	35,969	35,448	35,346	34,122	38,110	34,439	30,439
Ministry of Defence- Defence Services	26,750	28,140	30,789	29,284	29,659	35,385	31,274	30,558	34,371	33,615	33,375	32,096	36,156	32,636	28,675
Ministry of Defence - Other Services	1,147	1,200	1,581	1,298	1,310	1,352	1,440	1,413	1,561	1,789	1,923	1,980	1,909	1,766	1,730
Armed-Forces Division	35	34	34	38	131	37	41	39	37	44	48	46	45	37	34
Public Order & Safety	23,575	23,988	23,186	23,396	23,744	21,459	25,023	23,709	22,146	25,898	25,658	23,428	27,524	25,376	23,927
Supreme Court of Bangladesh	180	214	199	195	199	181	223	187	169	225	224	199	230	209	186
Law & Justice Division	1,040	1,104	1,040	1,196	1,198	998	1,363	1,313	1,029	1,464	1,435	1,141	1,612	1,421	1,082
Public Security Division	20,148	20,515	20,069	19,757	20,137	18,367	20,765	19,871	18,853	21,485	21,494	19,946	22,980	21,458	20,609
Legislative & Parliamentary Affairs Division	35	37	31	29	31	27	34	32	27	36	35	31	39	33	30
Anti-Corruption Commission Bangladesh	89	100	96	110	113	102	125	110	79	138	124	96	160	133	113
Security Service Division	2,083	2,018	1,751	2,109	2,066	1,784	2,513	2,196	1,989	2,550	2,346	2,015	2,503	2,122	1,907
Education and Technology	38,615	39,414	37,538	41,223	40,722	38,378	44,079	42,418	40,086	48,230	48,331	43,750	51,637	51,484	47,148
Ministry of Primary & Mass Education	14,154	14,094	13,577	14,772	14,685	14,162	15,536	15,259	14,464	18,292	19,014	16,402	20,119	19,918	17,565
Secondary & Higher Education Division	18,874	19,708	18,736	19,695	19,250	18,398	21,252	20,162	19,280	22,167	21,751	20,526	23,360	23,588	22,404
Ministry of Science & Technology	480	491	486	530	530	516	557	542	533	570	563	556	602	578	551
Information & Communication Technology Division	213	287	258	285	305	257	366	363	295	358	367	338	386	335	287
Technical & Madrasah Education Division	4,894	4,834	4,481	5,941	5,952	5,045	6,368	6,092	5,514	6,843	6,636	5,928	7,170	7,065	6,341
Health	12,242	12,249	10,639	13,466	14,432	11,299	16,747	17,607	13,699	17,173	17,180	13,586	18,198	17,565	14,096
Health Services Division	9,118	9,003	7,979	10,008	10,944	8,480	12,830	13,755	10,756	12,914	13,151	10,455	13,430	13,261	11,004
Medical Education & Family Welfare Division	3,124	3,246	2,660	3,458	3,488	2,819	3,917	3,852	2,943	4,259	4,029	3,131	4,768	4,304	3,092
Social Security & Welfare	21,584	21,533	19,977	23,677	24,186	19,663	24,950	23,890	22,127	27,231	28,528	26,808	28,588	29,824	28,980
Ministry of Social Welfare	5,339	5,338	5,253	6,555	6,633	6,480	7,519	7,476	7,292	8,606	8,570	8,316	9,401	9,325	8,936
Ministry of Women & Children's Affairs	2,980	2,948	2,903	3,101	3,125	1,248	3,183	3,228	3,156	3,333	3,300	3,122	3,507	3,608	3,392
Ministry of Food	3,392	3,386	3,092	3,614	4,046	3,904	4,883	3,895	3,668	4,032	5,056	4,696	4,335	4,842	4,422
Ministry of Disaster Management & Relief	6,162	6,238	5,459	6,418	6,449	4,279	5,345	5,297	4,329	5,319	5,566	4,927	5,494	6,233	6,583
Ministry of Liberation War Affairs	3,711	3,623	3,270	3,989	3,933	3,752	4,020	3,994	3,682	5,941	6,036	5,747	5,851	5,816	5,647
Housing	1,443	1,798	1,838	1,626	1,613	1,399	1,744	1,617	1,537	1,803	1,755	1,641	1,892	1,899	1,788
Ministry of Housing & Public Works	1,443	1,798	1,838	1,626	1,613	1,399	1,744	1,617	1,537	1,803	1,755	1,641	1,892	1,899	1,788
Recreation, Culture & Religious Affairs	2,373	2,531	2,679	2,556	2,644	2,444	2,648	2,202	2,013	2,315	2,278	2,058	2,400	2,383	2,089
Ministry of Information and Broadcasting	643	678	685	704	745	670	777	745	720	810	827	761	816	854	767
Ministry of Cultural Affairs	290	324	310	315	322	304	358	339	308	367	367	348	390	367	337
Ministry of Religious Affairs	247	330	535	263	276	238	268	221	193	296	279	252	318	314	302
Ministry of Youth & Sports	1,193	1,199	1,149	1,274	1,301	1,232	1,245	897	792	842	805	697	876	848	683
Energy and Power	208	117	10,671	120	105	7,861	118	93	85	117	113	100	129	101	91

Year-end Report on Fiscal Position

(In Crore Taka)

Description	FY19			FY20			FY21			FY22			FY23		
	Budget	Revised	Actual	Budget	Revised	Budget	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual
Energy & Mineral Resources Division	165	81	2,575	70	63	1,548	69	57	52	68	66	58	72	60	54
Power Division	43	36	8,096	50	42	6,313	49	36	33	49	47	42	57	41	37
Agriculture	16,312	15,484	14,833	17,004	16,169	13,995	18,113	16,884	14,902	18,686	21,303	22,976	25,978	35,647	34,544
Ministry of Agriculture	11,951	10,882	10,400	12,119	11,087	9,812	12,893	11,813	10,607	13,167	15,742	18,206	19,881	29,705	29,108
Ministry of Fisheries & Livestock	984	1,006	962	1,297	1,503	961	1,581	1,547	962	1,649	1,610	1,009	1,726	1,668	1,515
Ministry of Environment, Forest and Climate Change	789	820	796	820	816	625	648	623	562	681	671	639	762	720	638
Ministry of Land	1,101	1,115	1,022	1,092	1,092	936	1,171	1,136	1,011	1,233	1,233	1,080	1,351	1,331	1,090
Ministry of Water Resources	1,487	1,661	1,653	1,676	1,671	1,661	1,820	1,765	1,760	1,956	2,047	2,042	2,258	2,223	2,193
Industrial & Economic Services	1,085	1,191	1,116	1,167	1,153	1,054	1,295	1,193	1,161	1,352	1,510	1,330	1,442	1,299	1,093
Ministry of Commerce	209	210	185	219	213	167	253	222	169	288	270	197	300	254	201
Ministry of Labor & Employment	111	108	105	115	114	89	130	162	97	179	139	111	199	187	115
Ministry of Industries	293	385	379	338	336	326	381	331	471	358	593	582	376	332	315
Ministry of Expatriates' Welfare & Overseas Employment	287	295	258	296	296	251	325	288	251	320	310	263	357	332	292
Ministry of Textiles & Jute	185	193	189	199	194	221	206	190	173	207	198	177	210	194	170
Transport & Communication	8,633	8,742	8,134	9,612	9,458	8,461	10,342	9,669	8,613	10,858	10,432	8,969	11,357	11,201	9,948
Roads Transport and Highways Division	3,563	3,683	3,307	4,111	4,089	3,384	4,616	4,357	3,933	4,900	4,704	3,820	5,352	5,351	4,786
Ministry of Railways	3,387	3,383	3,008	3,664	3,540	3,279	3,835	3,508	2,904	3,984	3,778	3,343	3,924	3,882	3,318
Ministry of Shipping	632	630	620	719	724	697	734	717	674	783	764	717	821	776	737
Ministry of Civil Aviation & Tourism	47	50	48	51	52	50	55	45	44	49	46	43	72	60	57
Posts & Telecommunication Division	1,002	994	1,101	1,064	1,049	1,048	1,096	1,038	1,055	1,135	1,134	1,039	1,181	1,127	1,047
Bridges Division	2	2	50	3	4	3	6	4	3	7	6	7	7	5	3
Interest	51,340	48,745	50,078	57,070	57,664	58,322	63,801	63,823	71,536	68,589	71,244	77,823	80,375	90,013	92,110
-Domestic	48,377	45,278	46,542	52,797	52,796	54,004	58,253	58,500	67,249	62,000	65,000	73,269	73,175	80,691	82,673
-Foreign	2,963	3,467	3,536	4,273	4,868	4,318	5,548	5,323	4,287	6,589	6,244	4,554	7,200	9,322	9,437
Total Operating Expenditure	282,415	266,728	243,002	310,262	295,280	257,287	348,180	323,688	287,479	361,500	366,627	326,940	411,406	414,283	369,965

Appendix 2: Development Expenditure (Ministry-wise)

(In Crore Taka)

Description	FY19			FY20			FY21			FY22			FY23		
	Budget	Revised	Actual	Budget	Revised	Budget	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual
Public Services	10,951	10,813	7,803	13,003	13,377	7,793	12,496	12,565	8,547	15,269	14,291	11,901	17,841	18,114	12,092
President's Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bangladesh Parliament	34	1	-	1	1	1	1	1	-	1	1	1	1	1	1
Prime Minister's Office	2,314	2,197	2,005	2,964	3,115	2,192	3,217	3,717	2,654	3,227	3,765	3,283	4,975	4,021	2,812
Cabinet Division	73	76	15	67	69	48	19	44	1	55	44	4	53	27	25
Election Commission Secretariat	210	2,020	1,585	1,141	1,646	1,396	622	790	590	718	768	735	749	749	353
Ministry of Public Administration	287	252	200	394	305	214	518	347	292	782	546	445	663	402	330
Bangladesh Public Service Commission	30	64	22	34	53	32	27	28	17	36	21	11	36	30	19
Finance Division	3,446	2,890	1,467	3,326	2,810	1,424	3,811	2,860	1,824	4,762	4,575	2,604	6,302	5,512	5,280
Internal Resources Division	389	288	118	598	231	35	456	290	138	388	255	176	502	101	54
Financial Institution Division	2,183	1,829	1,559	2,903	2,854	2,042	2,274	2,499	2,592	2,437	2,483	3,056	2,759	3,276	2,831
Economic Relations Division	35	37	34	66	82	71	57	52	38	66	54	47	77	48	43
Planning Division	1,306	436	165	1,143	1,526	60	1,158	1,411	106	1,041	109	65	1,272	3,543	84
Implementation Monitoring & Evaluation Division	98	105	101	95	153	72	93	125	121	206	156	154	210	137	135
Statistics & Informatics Division	417	552	470	150	447	173	124	322	152	1,421	1,389	1,278	139	176	125
Ministry of Foreign Affairs	129	66	62	121	85	33	119	79	22	129	125	42	103	91	-
Local Government and Rural Development	28,151	29,522	26,367	32,627	35,211	27,801	33,674	36,632	29,913	35,833	36,191	31,003	37,742	41,375	35,028
Local Government Division	25,467	26,759	23,717	29,921	32,732	25,694	31,222	34,176	27,875	33,898	34,447	29,346	35,846	39,568	33,538
Rural Development & Co-operatives Division	1,695	1,745	1,687	1,865	1,637	1,293	1,588	1,632	1,395	1,139	815	775	964	847	622
Ministry of Chittagong Hill Tracts Affairs	989	1,018	963	841	842	814	864	824	643	796	929	882	932	960	868
Defence Services	1,152	1,327	59	1,480	1,550	62	1,672	1,490	229	1,832	1,780	1,451	1,885	1,838	1,350
Ministry of Defence- Defence Services	1,152	1,327	59	1,480	1,550	62	1,672	1,490	229	1,832	1,780	1,451	1,885	1,838	1,350
Ministry of Defence - Other Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Armed-Forces Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Order & Safety	3,019	4,079	3,777	4,241	3,697	1,990	3,647	3,237	2,270	3,226	3,491	2,843	3,629	2,526	1,867
Supreme Court of Bangladesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Law & Justice Division	481	472	297	454	435	229	376	403	203	349	387	217	311	332	240
Public Security Division	1,258	1,578	1,532	2,166	2,080	1,005	1,895	1,791	1,299	1,597	1,767	1,522	1,614	1,119	664
Legislative & Parliamentary Affairs Division	-	-	-	6	3	2	6	6	5	1	1	1	1	1	1

Year-end Report on Fiscal Position

(In Crore Taka)

Description	FY19			FY20			FY21			FY22			FY23		
	Budget	Revised	Actual	Budget	Revised	Budget	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual
Anti-Corruption Commission Bangladesh	29	23	18	30	10	4	25	11	8	21	13	5	19	11	8
Security Service Division	1,251	2,006	1,930	1,585	1,169	750	1,345	1,026	755	1,258	1,323	1,098	1,684	1,063	954
Education and Technology	29,320	26,860	25,702	38,265	36,316	27,589	41,683	36,265	31,838	46,648	39,409	33,352	48,341	33,686	28,281
Ministry of Primary & Mass Education	8,312	6,428	6,337	9,270	9,016	6,299	9,404	10,686	8,745	8,022	9,207	7,038	11,642	7,785	6,250
Secondary & Higher Education Division	6,014	6,159	5,724	9,929	9,150	7,471	11,865	12,523	10,334	14,320	10,660	8,444	16,601	10,065	8,092
Ministry of Science & Technology	11,720	11,900	11,904	15,908	15,908	12,164	17,389	10,904	11,054	20,634	15,894	14,517	16,011	12,243	11,072
Information & Communication Technology Division	2,468	1,450	993	1,645	887	652	1,049	667	564	1,362	1,275	1,284	1,530	1,507	1,440
Technical & Madrasah Education Division	806	923	744	1,513	1,355	1,003	1,976	1,485	1,141	2,310	2,373	2,069	2,557	2,086	1,427
Health	11,141	10,091	7,858	12,267	9,260	6,354	12,500	13,865	7,950	15,558	15,094	11,534	18,665	12,184	8,426
Health Services Division	9,041	8,266	6,528	9,937	7,667	5,443	10,054	11,979	6,431	13,000	13,014	10,127	15,851	9,791	6,660
Medical Education & Family Welfare Division	2,100	1,825	1,330	2,330	1,593	911	2,446	1,886	1,519	2,558	2,080	1,407	2,814	2,393	1,766
Social Security & Welfare	5,573	5,104	3,944	5,781	6,258	4,497	6,648	5,668	4,810	7,088	7,163	6,182	8,786	9,255	8,480
Ministry of Social Welfare	254	245	215	326	261	191	402	445	301	519	453	415	799	698	527
Ministry of Women & Children's Affairs	509	510	429	648	664	402	676	557	433	857	803	771	783	794	836
Ministry of Food	765	645	618	889	464	216	595	406	226	679	641	613	1,336	987	592
Ministry of Disaster Management & Relief	3,495	3,479	2,466	3,454	4,654	3,505	4,490	4,016	3,658	4,631	4,558	3,717	4,735	4,531	4,327
Ministry of Liberation War Affairs	550	225	216	464	215	183	485	244	192	402	708	666	1,133	2,245	2,198
Housing	3,520	4,347	4,023	4,977	5,833	4,097	5,193	5,809	4,887	4,543	5,088	5,010	4,929	6,798	5,965
Ministry of Housing & Public Works	3,520	4,347	4,023	4,977	5,833	4,097	5,193	5,809	4,887	4,543	5,088	5,010	4,929	6,798	5,965
Recreation, Culture & Religious Affairs	1,968	2,036	1,757	1,833	2,094	1,348	2,142	2,517	2,006	2,643	3,148	3,104	2,970	5,349	4,667
Ministry of Information and Broadcasting	522	250	206	285	171	119	263	248	94	199	234	228	282	521	381
Ministry of Cultural Affairs	220	301	295	260	179	117	221	182	160	220	211	208	247	294	249
Ministry of Religious Affairs	921	1,165	947	1,074	1,589	999	1,425	1,857	1,577	1,944	2,244	2,225	2,035	3,747	3,433
Ministry of Youth & Sports	305	320	309	214	155	113	233	230	175	280	459	443	406	787	604
Energy and Power	24,713	26,385	23,762	27,930	26,049	25,271	26,640	23,684	22,781	27,367	24,406	22,638	25,937	27,089	26,974
Energy & Mineral Resources Division	1,820	2,209	2,192	1,916	2,417	2,124	1,836	1,749	1,405	2,018	1,579	1,439	1,798	1,842	1,721
Power Division	22,893	24,176	21,570	26,014	23,632	23,147	24,804	21,935	21,376	25,349	22,827	21,199	24,139	25,247	25,253
Agriculture	9,948	9,871	9,085	11,347	10,849	7,982	11,868	12,841	10,857	13,226	13,670	12,841	16,130	18,652	14,442
Ministry of Agriculture	1,959	1,906	1,775	1,930	1,866	1,721	2,544	2,397	2,319	3,030	3,198	3,128	4,339	4,100	3,429
Ministry of Fisheries & Livestock	884	776	623	1,635	1,028	801	1,612	1,978	1,745	1,788	1,586	1,474	2,081	1,965	1,570
Ministry of Environment, Forest and Climate Change	481	520	413	676	260	203	599	414	339	542	553	412	739	637	573
Ministry of Land	1,018	651	374	849	596	315	844	687	396	995	796	469	1,033	618	174
Ministry of Water Resources	5,606	6,018	5,900	6,257	7,099	4,942	6,269	7,365	6,058	6,871	7,537	7,358	7,938	11,332	8,696
Industrial & Economic Services	2,381	2,568	2,133	2,723	2,826	2,076	2,643	3,010	1,843	2,674	2,770	2,384	2,600	2,997	2,577
Ministry of Commerce	347	275	255	412	206	136	365	204	155	395	110	99	245	147	140
Ministry of Labor & Employment	116	163	122	198	253	207	220	186	75	186	221	126	158	283	215
Ministry of Industries	1,059	1,087	1,029	1,218	1,420	1,230	1,234	1,748	1,049	1,226	1,619	1,550	1,145	1,891	1,715
Ministry of Expatriates' Welfare & Overseas Employment	307	301	212	295	290	184	316	350	284	382	404	228	633	267	197
Ministry of Textiles & Jute	552	742	515	600	657	319	508	522	280	485	416	381	419	409	310
Transport & Communication	47,831	40,446	36,949	55,209	49,029	45,296	54,237	50,441	41,646	61,171	55,447	51,520	70,162	61,745	55,361
Roads Transport and Highways Division	20,817	19,803	18,550	25,163	23,960	20,209	24,825	25,761	22,436	28,043	28,293	26,321	31,296	29,897	26,406
Ministry of Railways	11,155	7,847	6,635	12,599	10,249	11,637	12,491	11,988	9,063	13,558	12,576	11,458	14,929	12,596	11,375
Ministry of Shipping	2,905	3,585	3,538	3,113	3,182	2,669	3,265	3,960	3,225	4,354	3,717	3,424	6,402	4,698	3,947
Ministry of Civil Aviation & Tourism	1,461	1,021	951	3,375	3,365	3,169	3,633	2,939	2,711	3,983	4,339	4,326	6,932	5,568	5,100
Posts & Telecommunication Division	2,381	1,846	1,008	2,397	1,591	930	2,050	1,190	271	1,420	799	427	1,313	1,919	1,589
Bridges Division	9,112	6,344	6,267	8,562	6,682	6,682	7,973	4,603	3,940	9,813	5,723	5,564	9,290	7,067	6,944
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-Domestic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-Foreign	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Development Expenditure	179,669	173,449	153,217	211,683	202,349	162,159	215,043	208,025	169,575	237,078	221,948	195,763	259,617	241,607	205,510

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