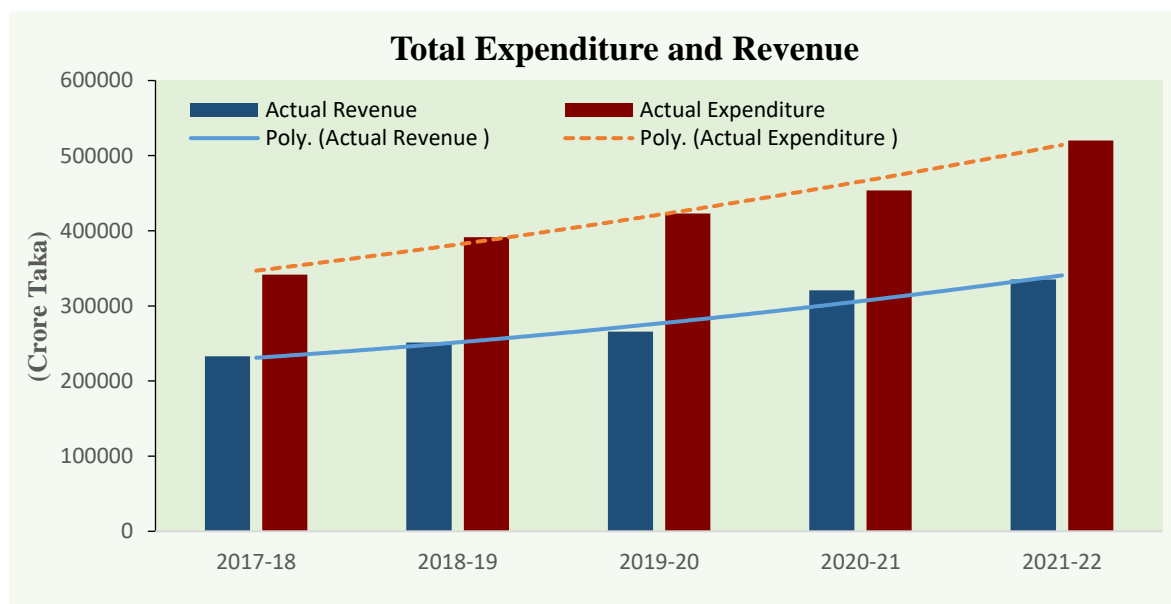




Year-End Report on Fiscal Position

Fiscal Year 2021-2022



Prepared & published by
Macroeconomics Wing¹
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. 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. The total expenditure grew by 14.7% in FY22 and its share of GDP has also increased over time. Specifically, total expenditure as a percentage of GDP increased from 12.9% in FY18 to 13.1% in FY22.

Revenue income of the government is generated from both tax and non-tax sources. The actual growth of total revenue in FY22 recorded as 4.5 percent. The total revenue to GDP ratio remained relatively stable between FY18 and FY22, with a range fluctuating from 8.4 percent to 9.1 percent.

Overall balance (surplus/ deficit) of the budget is calculated either by including grants or by excluding grants. In FY22, budget deficit (excluding grants) and budget deficit (including grants) were 4.7 percent and 4.6 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

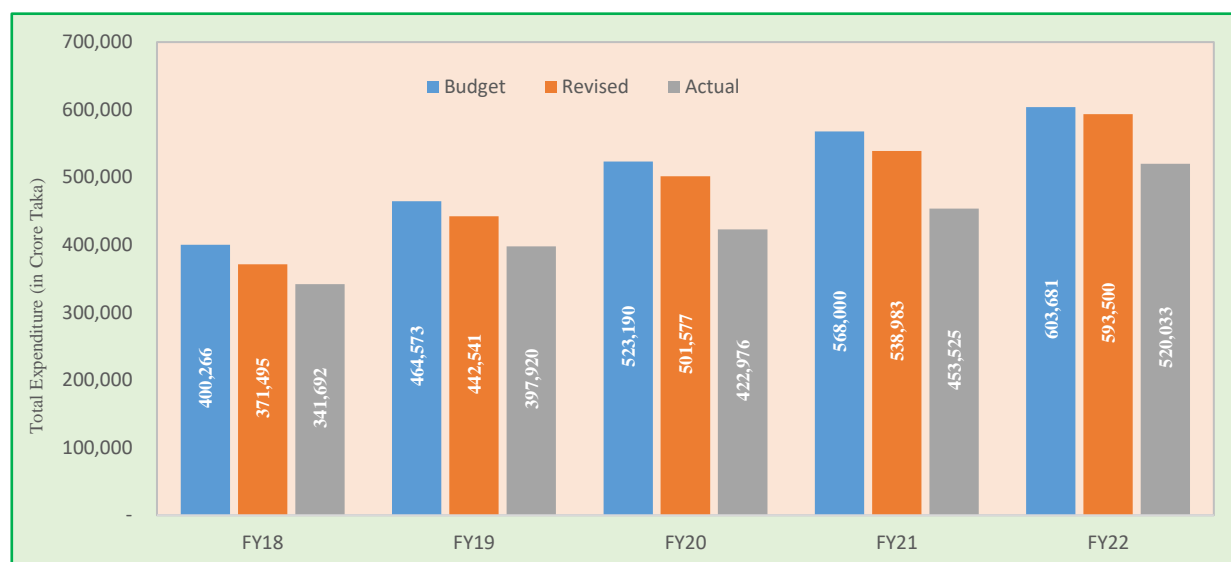
1.1 Trend in Total Expenditure

Over the past five years, total government expenditure has shown a gradual upward trend in absolute terms. Actual expenditure rose by 52.2%, increasing from Tk. 341,692 crore in FY18 to Tk. 520,033 crore in FY22. The government expenditure-to-GDP ratio increased over the period, rising from 12.9% in FY18 to 13.1% in FY22. This reflects a scenario where public spending growth has outpaced the aggregate output growth of the country, especially in the context of economic slowdown resulting from COVID-19 and other global crises. In FY22, the actual expenditure was 87.6% of the revised budget, indicating a shortfall in budget implementation. Furthermore, during FY18 to FY22, 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 (FY18 to FY22) (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 |
|---------|---------|---------|---------|-----------------------|------------------------|--------------------|---------------------------------------|
| 2017-18 | 400,266 | 371,495 | 341,692 | 85.4 | 92.0 | 12.9 | 20.2 |
| 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 |

Figure 1: Expenditure Pattern (FY18 to FY22)



1.2 Total Expenditure: Sector-wise Allocation

Total expenditure against different ministries/ divisions is grouped into 14 sectors. In FY22, among different sectors, utilization rates in some sectors such as General Public Services, Health,

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

Industrial & Economic Services (IES), Local Govt. and Rural Dev (LGRD) were below the average level (**87.6** percent). On the contrary, budget utilization in Interest payment (IP), Agriculture (Agr), Housing, Defence Services (Defence), Recreation, Culture & Religious Affairs (RCRA), Fuel & Energy (FE), Social Security & Welfare (SSW), Transport and Communication (TC), Public Order and Safety (POS) sectors were above the average level. Sector-wise expenditures in FY21 and FY22 are presented in the table below:

Table 2: Sector-wise Expenditure in FY21 & FY22 (In Crore Taka)

| Description | FY21 | | | FY22 | | | Utilization: Actual as % of Revised | |
|-------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------------------|-------------|
| | Budget | Revised | Actual | Budget | Revised | Actual | FY21 | FY22 |
| General Public Services (GPS) | 113,161 | 95,344 | 56,581 | 112,709 | 110,906 | 76,227 | 59.3 | 68.7 |
| Local Govt, and Rural Dev. (LGRD) | 39,573 | 42,424 | 35,483 | 42,193 | 42,525 | 37,025 | 83.6 | 87.1 |
| Defence Services (Defense) | 34,882 | 33,955 | 36,198 | 37,280 | 37,126 | 35,573 | 108.1 | 95.8 |
| Public Order and Safety (POS) | 28,668 | 26,943 | 24,416 | 29,124 | 29,149 | 26,271 | 90.6 | 90.1 |
| Education & Technology (Edu) | 85,760 | 78,681 | 71,923 | 94,878 | 87,740 | 77,102 | 91.4 | 87.9 |
| Health | 29,246 | 31,473 | 21,649 | 32,731 | 32,274 | 25,120 | 68.8 | 77.8 |
| Social Security & Welfare (SSW) | 32,166 | 32,110 | 26,937 | 34,319 | 35,691 | 32,990 | 91.1 | 92.4 |
| Housing (HCS) | 6,936 | 7,425 | 6,424 | 6,346 | 6,843 | 6,651 | 86.5 | 97.2 |
| Recreation, Cul. & Relig. Affairs (RCRA) | 4,786 | 4,715 | 4,019 | 4,958 | 5,426 | 5,162 | 85.2 | 95.1 |
| Fuel & Energy (FE) | 26,758 | 23,777 | 22,866 | 27,484 | 24,519 | 22,738 | 96.2 | 92.7 |
| Agriculture (Agri.) | 29,983 | 29,725 | 25,759 | 31,912 | 34,973 | 35,817 | 86.7 | 102.4 |
| Industrial & Economic Services (IES) | 3,940 | 6,213 | 3,004 | 4,026 | 4,280 | 3,714 | 71.5 | 86.8 |
| Transport & Communication (TC) | 64,587 | 60,122 | 50,259 | 72,029 | 65,879 | 60,489 | 83.6 | 91.8 |
| Interest payment (IP) | 63,801 | 63,823 | 71,536 | 68,589 | 71,244 | 77,823 | 112.1 | 109.2 |
| Operating + Development Exp. (A+B) | 563,223 | 531,713 | 457,054 | 598,578 | 588,575 | 522,702 | 86.0 | 88.8 |
| Food Account Operation – Net (C) | 567 | 2,553 | 4,243 | 597 | 136 | 2,435 | 166.2 | 1790.4 |
| Loans and Advances – Net (D) | 4,210 | 4,717 | - 7,772 | 4,506 | 4,789 | -5,105 | -164.8 | -106.6 |
| Total of Expenditure (A+B+C+D) | 568,000 | 538,983 | 453,525 | 603,681 | 593,500 | 520,033 | 84.1 | 87.6 |

1.3 Sector's Share in Total Expenditure

In FY22, the sectors such as general public service, transport and communication, agriculture, social security & welfare, recreation, culture and health have shown improved performance (in terms of sector's share in total expenditure) compared with FY21 (**Figure-2**). The above expenditure pattern indicates that the government has prioritized for maintaining public security, developing physical infrastructure and promoting agricultural growth. Individually the largest share went to interest payments (**14.9** percent).

Figure 2: Sector's Share (as % of Total Expenditure) in FY21 and FY22

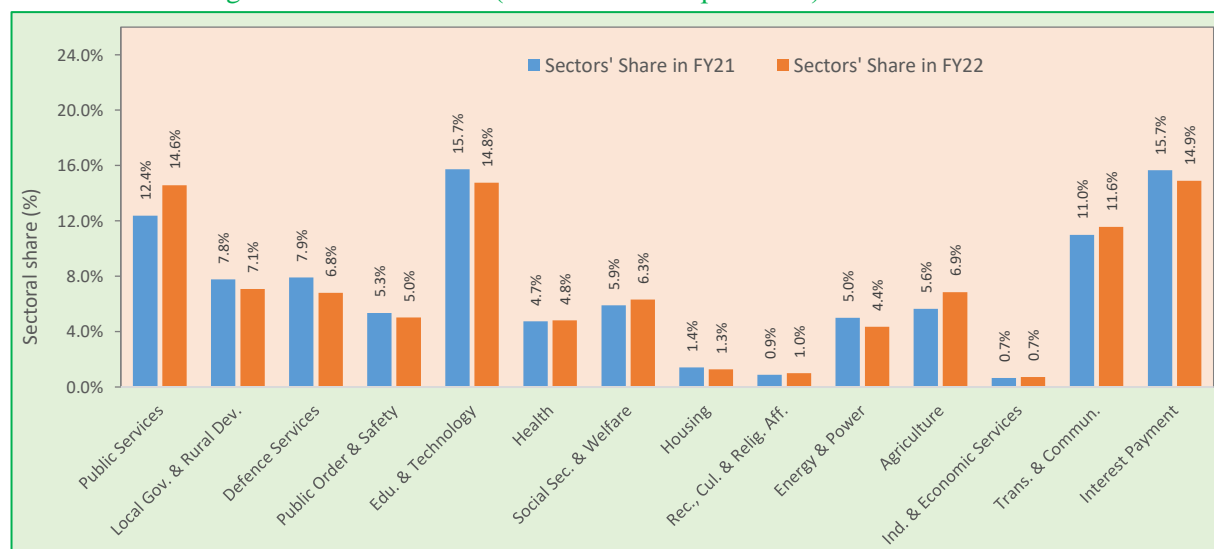
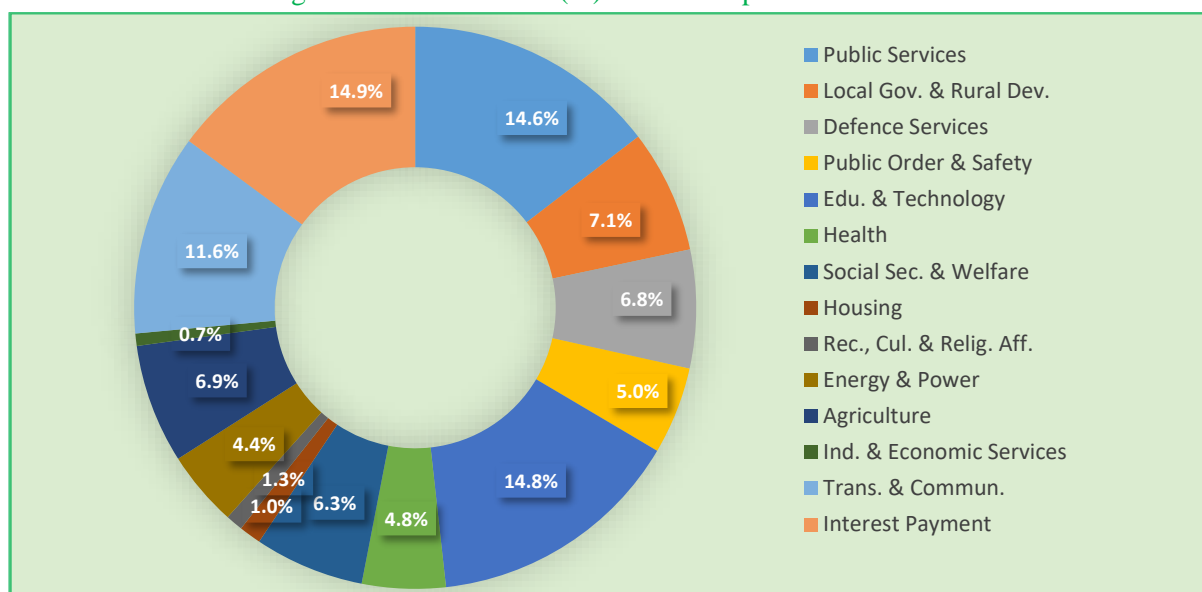


Figure 3: Sector's Share (%) in Total Expenditure in FY22



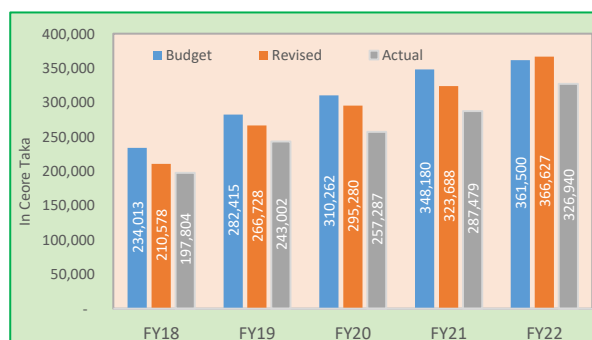
2.0 Operating Expenditure

Operating expenditure shows an increasing trend between FY18 and FY22 (**Figure 4**). FY22 budget was 25.7 percent higher than FY21 actual expenditure, 11.7 percent higher than FY21 revised budget, and 3.8 percent higher than FY21 budget. Actual operating expenditure in FY22 stood at 89.2 percent of the revised budget, compared to 88.8 percent in the previous fiscal year. Total operating expenditure marked a 13.7 percent annual growth in FY22.

Table 3: Operating Expenditure from FY18 to FY22 (In Crore Taka)

| Fiscal Year | Budget | Revised | Actual | Actual as % of Budget | Actual as % of Revised | Growth of Actual |
|-------------|---------|---------|---------|-----------------------|------------------------|------------------|
| FY18 | 234,013 | 210,578 | 197,804 | 84.5 | 93.9 | 8.5 |
| FY19 | 282,415 | 266,728 | 243,002 | 86.0 | 91.1 | 22.8 |
| 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 |

Figure 4: Operating Expenditure Pattern during FY18 to FY22



2.1 Sector-wise Operating Expenditure²

Table 4: Sector-wise Operating Expenditure from FY21 and FY22 (In Crore Taka)

| Sectors | FY21 | | | FY22 | | | Revised FY22 | | Actual FY22 | |
|---------|---------|---------|--------|--------|---------|--------|----------------------|---------------------|----------------------|---------------------|
| | Budget | Revised | Actual | Budget | Revised | Actual | as % of Revised FY21 | as % of Actual FY21 | as % of Revised FY22 | as % of Actual FY21 |
| GPS | 100,662 | 82,779 | 48,035 | 97,440 | 96,615 | 64,326 | 116.7 | 201.1 | 66.6 | 133.9 |
| LGRD | 5,900 | 5,794 | 5,570 | 6,360 | 6,334 | 6,022 | 109.3 | 113.7 | 95.1 | 108.1 |
| Defence | 32,756 | 32,008 | 35,969 | 35,448 | 35,346 | 34,122 | 110.4 | 98.3 | 96.5 | 94.9 |
| POS | 25,022 | 23,708 | 22,146 | 25,898 | 25,658 | 23,428 | 108.2 | 115.9 | 91.3 | 105.8 |

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

| | | | | | | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|--------------|-------------|--------------|
| Edu | 44,081 | 42,418 | 40,086 | 48,230 | 48,331 | 43,750 | 113.9 | 120.6 | 90.5 | 109.1 |
| Health | 16,747 | 17,608 | 13,699 | 17,173 | 17,180 | 13,586 | 97.6 | 125.4 | 79.1 | 99.2 |
| SSW | 24,949 | 23,891 | 22,127 | 27,231 | 28,528 | 26,808 | 119.4 | 128.9 | 94.0 | 121.2 |
| HCS | 1,744 | 1,617 | 1,537 | 1,803 | 1,755 | 1,641 | 108.5 | 114.2 | 93.5 | 106.8 |
| RCRA | 2,649 | 2,202 | 2,013 | 2,315 | 2,278 | 2,058 | 103.5 | 113.2 | 90.3 | 102.2 |
| FE | 118 | 93 | 85 | 117 | 113 | 100 | 121.5 | 132.9 | 88.5 | 117.6 |
| Agri | 18,114 | 16,886 | 14,902 | 18,686 | 21,303 | 22,976 | 126.2 | 143.0 | 107.9 | 154.2 |
| IES | 1,296 | 1,194 | 1,161 | 1,352 | 1,510 | 1,330 | 126.6 | 130.1 | 88.1 | 114.6 |
| TC | 10,341 | 9,667 | 8,613 | 10,858 | 10,432 | 8,969 | 107.9 | 121.1 | 86.0 | 104.1 |
| Interest payment | 63,801 | 63,823 | 71,536 | 68,589 | 71,244 | 77,823 | 111.6 | 99.6 | 109.2 | 108.8 |
| Total Operating Expenditure | 348,180 | 323,688 | 287,479 | 361,500 | 366,627 | 326,940 | 113.3 | 127.5 | 89.2 | 113.7 |

Sector-wise allocation and expenditure patterns in FY21 and FY22 are presented in **Table 4**. Besides, Ministry-wise utilization pattern of operating expenditure for FY22 is presented in Appendix-1. Some of the noticeable features are:

- ✓ In FY22, utilization rate (actual expenditure as percent of revised budget) for some sectors such as General Public Service, Health, Transport & Communications, Industrial & Economic Services and Fuel & Energy were below the average utilization rate (**89.2** percent).
- ✓ On the contrary, utilization rates in some sectors such as Interest Payment, Agriculture, Defence, Local Gov. & Rural Dev, Social Security & Welfare, Housing and Community Services, Public Order and Safety, Education and Technology and Recreation, Culture & Religious Affairs were above the average utilization rate.

2.2 Ministry-wise Utilization

Ministry-wise utilization pattern of the operating expenditure for the FY22 is presented in **Appendix 1**. Some of the noticeable features are:

- ✓ Actual spending in FY22 is 89.2 percent of the revised budget, which was 88.8 percent for the previous fiscal year.
- ✓ In FY22, among the ministries/divisions with large allocation, Ministry of Fisheries & Livestock (62.7 percent), Ministry of Foreign Affairs (64.5 percent), Ministry of Public Administration (74.6 percent), Medical Education and Family Welfare Division (77.7 percent), Law & Justice Division (79.5 percent) and Roads Transport and Highways Division (81.2 percent) have a utilization rate below the average (**89.2** 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 | FY19 | | | FY20 | | | FY21 | | | FY22 | | |
|------------|---------|---------|--------|---------|---------|--------|---------|---------|---------|---------|---------|---------|
| | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual |
| PA | 58,524 | 57,994 | 54,923 | 60,109 | 61,109 | 56,916 | 65,860 | 65,617 | 58,888 | 69,746 | 71,537 | 63,327 |
| GS | 29,995 | 31,632 | 30,248 | 31,828 | 32,435 | 29,002 | 34,744 | 34,120 | 30,679 | 36,162 | 34,980 | 32,235 |
| IP | 51,338 | 48,742 | 50,078 | 57,068 | 57,663 | 58,332 | 63,799 | 63,823 | 71,536 | 68,589 | 71,244 | 77,823 |
| SCT | 107,003 | 107,240 | 87,099 | 124,251 | 122,083 | 92,573 | 142,751 | 136,520 | 106,167 | 149,234 | 159,995 | 135,418 |
| BA | 4,808 | 2,139 | - | 4,678 | 1,617 | 1 | 4,536 | 2,467 | - | 5,109 | 2,816 | - |

| | | | | | | | | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| AAW | 14,787 | 16,987 | 20,509 | 17,848 | 18,829 | 20,067 | 20,797 | 18,482 | 19,980 | 21,467 | 21,344 | 17,836 |
| ISE | 15,962 | 1,994 | 143 | 14,482 | 1,499 | 409 | 15,648 | 2,614 | 228 | 11,148 | 4,667 | 299 |
| Foreign Fin. Asset | | | | | 45 | | 45 | 45 | - | 45 | 45 | - |
| 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 |

Figure 5: Sector's Share as per Economic Classification in FY22 (As % of Total Operating Expenditure)

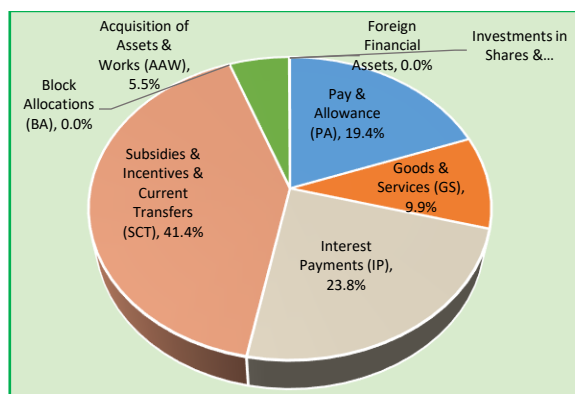


Figure 6: Utilization rate (percentage) as per Economic Classification in FY22

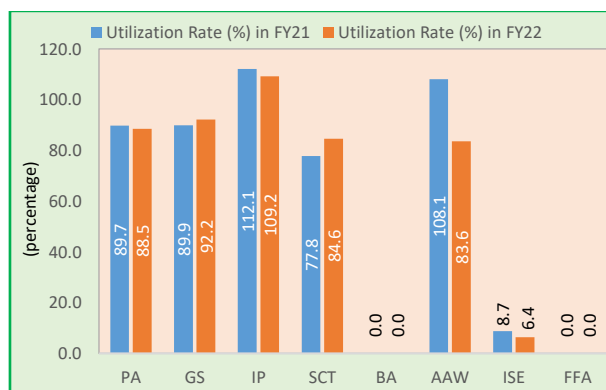


Figure 6 exhibits that in FY22 some categories, like Interest Payment (109.2 percent) and Goods & Services (92.2 percent) had higher utilization rates.

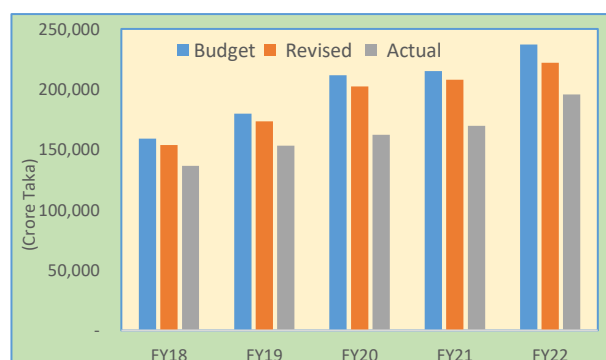
3.0 Development Expenditure

Development expenditure grew rapidly during the last five fiscal years. It has marked a 43.3 percent growth during the period FY18 to FY22, whereas the growth for total expenditure was 52.2 percent during this period. However, the yearly growth rate of development expenditure was only 15.44 percent in FY22. Actual development expenditure in FY22 stood as 88.2 percent of the annual revised budget (Table 6 and Figure 7).

Table 6: Development Expenditure from FY18 to FY22 (In Crore Taka)

| Fiscal Year | Budget | Revised | Actual | Actual as % of Budget | Actual Exp. as % of Revised | Growth of Actual (%) |
|-------------|---------|---------|---------|-----------------------|-----------------------------|----------------------|
| FY18 | 159,013 | 153,688 | 136,618 | 85.9 | 88.9 | 36.9 |
| 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 |

Figure 7: Development Expenditure from FY18 to FY22



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 FY21 to FY22.

- ✓ In FY22, utilization rates in some sectors such as health, Public Order and Safety, Defence Services, General Public Services, Education and Technology, Local Government & Rural Development, Industrial & Economic Services and Social Security & Welfare were below the average utilization rate (**88.2 percent**).
- ✓ On the contrary, the utilization rate in some sectors such as Recreation, Culture &

Religious Affairs, Housing, Agriculture, Transport & Communication and Fuel & Energy were higher than the average utilization rate.

Table 7: Sector-wise Development Expenditure in FY21 and FY22 (In Crore Taka)

| Sectors | FY21 | | | FY22 | | | Revised FY22 as % of Actual FY21 | Revised FY22 as % of Revised FY21 | Actual FY22 as % of Revised FY22 |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|-----------------------------------|----------------------------------|
| | Budget | Revised | Actual | Budget | Revised | Actual | | | |
| General Public Services | 12,495 | 12,565 | 8,546 | 15,269 | 14,291 | 11,901 | 167.2 | 113.7 | 83.3 |
| Local Gov. & Rural Dev. | 33,674 | 36,632 | 29,913 | 35,833 | 36,191 | 31,003 | 121.0 | 98.8 | 85.7 |
| Defence Services | 1,672 | 1,490 | 229 | 1,832 | 1,780 | 1,451 | 777.3 | 119.5 | 81.5 |
| Public Order & Safety | 3,647 | 3,237 | 2,269 | 3,226 | 3,491 | 2,843 | 153.8 | 107.8 | 81.4 |
| Education & Technology | 41,683 | 36,265 | 31,838 | 46,648 | 39,409 | 33,352 | 123.8 | 108.7 | 84.6 |
| Health | 12,500 | 13,865 | 7,947 | 15,558 | 15,094 | 11,534 | 189.9 | 108.9 | 76.4 |
| Social Security & Welfare | 6,648 | 5,667 | 4,810 | 7,088 | 7,163 | 6,182 | 148.9 | 126.4 | 86.3 |
| Housing | 5,193 | 5,809 | 4,884 | 4,543 | 5,088 | 5,010 | 104.1 | 87.6 | 98.5 |
| Recreation, Culture & Rel. Affairs | 2,142 | 2,517 | 2,006 | 2,643 | 3,148 | 3,104 | 156.9 | 125.1 | 98.6 |
| Fuel & Energy | 26,640 | 23,684 | 22,755 | 27,367 | 24,406 | 22,638 | 107.1 | 103.0 | 92.8 |
| Agriculture | 11,868 | 12,842 | 10,857 | 13,226 | 13,670 | 12,841 | 125.9 | 106.5 | 93.9 |
| Industrial & Economic Services | 2,643 | 3,010 | 1,843 | 2,674 | 2,770 | 2,384 | 150.3 | 92.0 | 86.1 |
| Transport & Communication | 54,238 | 50,441 | 41,646 | 61,171 | 55,447 | 51,520 | 133.1 | 109.9 | 92.9 |
| Development Expenditure | 215,043 | 208,025 | 169,575 | 237,078 | 221,948 | 195,763 | 130.9 | 106.7 | 88.2 |

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’ (Defence Services as well as Industrial & Economic Services).

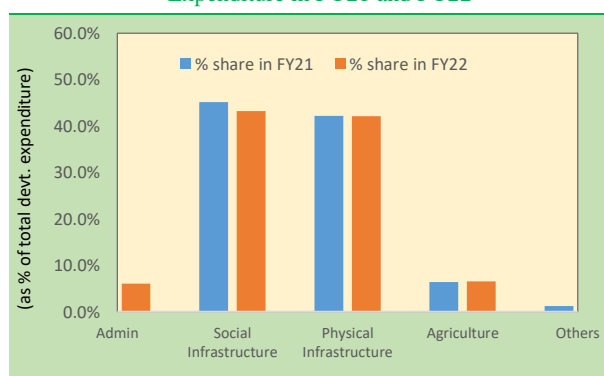
➤ The share of Development Expenditure in five broad categories in FY21 and FY22 is presented in **Table 8** and **Figure 8** and Ministry-wise development expenditure is shown in Appendix 2.

➤ In FY22, the largest share of the development budget went to social infrastructure (43.2 percent) and physical infrastructure (42.2 percent).

Table 8: Broad Sector-wise Allocation (%) in development expenditure during FY21 and FY22

| Broad Sectors | % share of Development Expenditure in FY21 | % share of Development Expenditure in FY22 |
|-------------------------|--------------------------------------------|--------------------------------------------|
| Admin | 5.0% | 6.1% |
| Social Infrastructure | 45.1% | 43.2% |
| Physical Infrastructure | 42.2% | 42.2% |
| Agriculture | 6.4% | 6.6% |
| Others | 1.2% | 2.0% |

Figure 8: Broad Sectors’ Share in Total Development Expenditure in FY21 and FY22



4.0 Revenue Outturn

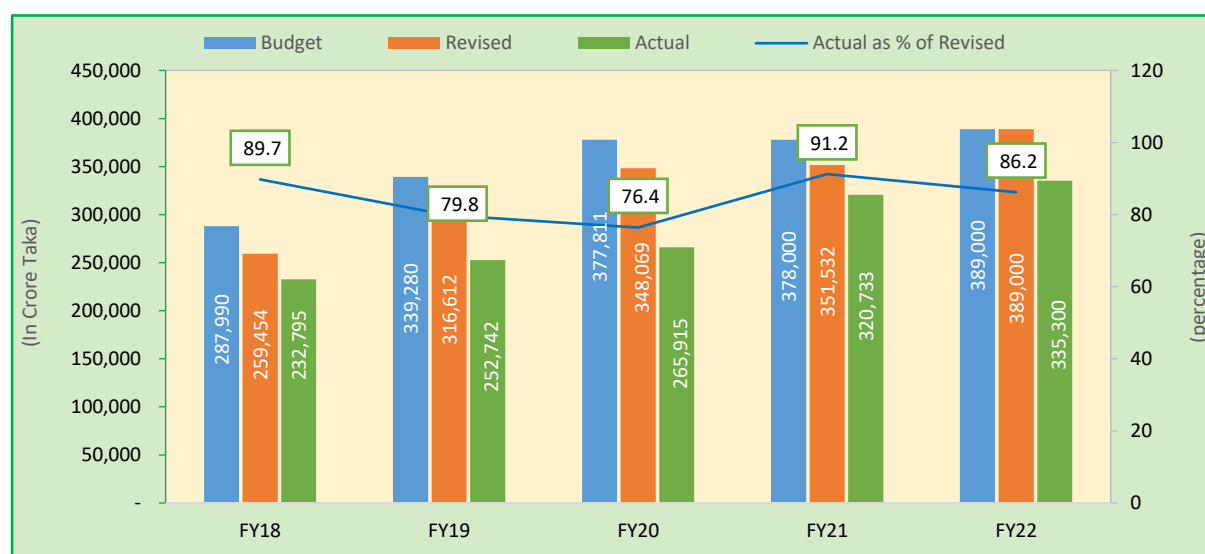
4.1 Total Revenue

Revenue outturns in FY21 and FY22 are shown in **Table 9**. Besides, **Figure 9** presents the contribution of different revenue sources. Total revenue collection in FY22 increased to 8.44 percent of GDP which was 9.09 percent in FY21. The tax to GDP ratio stood at 7.55 percent in FY22 from 7.65 percent in FY21.

Table 9: Revenue Outturn in FY21 and FY22 (In Crore Taka)

| | FY21 | | | | FY2 | | | | Growth over previous year's |
|----------------------------------------|----------------|----------------|----------------|------------------------|----------------|----------------|----------------|------------------------|-----------------------------|
| | Budget | Revised | Actual | Actual as % of Revised | Budget | Revised | Actual | Actual as % of Revised | |
| Tax Revenue | 345000 | 316,000 | 270,172 | 85.5 | 346,000 | 346,000 | 299,696 | 86.6 | 10.9 |
| NBR Tax (A) | 330,001 | 301,000 | 264,252 | 87.8 | 330,000 | 330,000 | 292,993 | 88.8 | 10.9 |
| Taxes on Income & Profit | 103,945 | 95,950 | 87,460 | 91.2 | 104,952 | 105,324 | 96,174 | 91.3 | 10.0 |
| Value Added Tax (VAT) | 125,163 | 115,217 | 103,500 | 89.8 | 127,745 | 127,568 | 117,055 | 91.8 | 13.1 |
| Supplementary Duty | 57,815 | 48,298 | 38,662 | 80.0 | 54,465 | 54,503 | 41,186 | 75.6 | 6.5 |
| Import Duty | 37,807 | 37,154 | 31,610 | 85.1 | 37,907 | 38,051 | 34,367 | 90.3 | 8.7 |
| Export Duty | 55 | 54 | 1 | 1.9 | 56 | 54 | 1 | 1.9 | 0.0 |
| Excise Duty | 3,686 | 3,277 | 2,492 | 76.0 | 3,825 | 3,825 | 3,107 | 81.2 | 24.7 |
| Other Taxes and Duties | 1,530 | 1,050 | 527 | 50.2 | 1,050 | 675 | 1,103 | 163.4 | 109.3 |
| Non-NBR Tax (B) | 14,999 | 15,000 | 5,920 | 39.5 | 16,000 | 16,000 | 6,703 | 41.9 | 13.2 |
| Narcotics & Liquor Duty | 119 | 126 | 79 | 62.7 | 138 | 138 | 332 | 240.6 | 320.3 |
| Taxes on Vehicles | 798 | 798 | 1,504 | 188.5 | 800 | 800 | 1,642 | 205.3 | 9.2 |
| Land Revenue | 1,668 | 1,662 | 917 | 55.2 | 1,882 | 2,113 | 859 | 40.7 | -6.3 |
| Business and Prof. Licenses | - | - | - | - | - | - | - | - | - |
| Stamp Duty-Non Judicial | 11,851 | 11,851 | 2,910 | 24.6 | 12,617 | 12,387 | 3,394 | 27.4 | 16.6 |
| Surcharge | 563 | 563 | 510 | 90.6 | 563 | 562 | 476 | 84.7 | -6.7 |
| Tax Revenue (NBR+Non-NBR) (A+B) | 345,000 | 316,000 | 270,172 | 85.5 | 346,000 | 346,000 | 299,696 | 86.6 | 10.9 |
| Non-Tax Revenue (C) | 33,000 | 35,532 | 50,567 | 142.3 | 43,000 | 43,000 | 35,602 | 82.8 | -29.6 |
| Total Revenue (A+B+ C) | 378,000 | 351,532 | 320,733 | 91.2 | 389,000 | 389,000 | 335,300 | 86.2 | 4.5 |
| Tax-GDP Ratio (%) | 10.88 | 10.24 | 7.65 | - | 10.01 | 8.70 | 7.55 | - | - |
| Revenue-GDP ratio (%) | 11.92 | 11.39 | 9.09 | - | 11.26 | 9.78 | 8.44 | - | - |

Figure 9: Revenue Collection (FY18 to FY22)



Total revenue collection for FY22 registers 4.5 percent growth over the previous fiscal year. On the other hand, actual revenue was 86.2 percent of the revised budget in FY22 compared to 91.2 percent in FY21.

4.2 Source of Revenue

In FY22, the major share of the government revenue came from NBR sources (87.4 percent) as shown in **Figure 10**. In FY22, the highest contribution in NBR taxes came from Value Added Tax- VAT (40.0 percent). This is followed by Income Tax (32.8 percent), Supplementary Duty (14.9 percent) and Import Duty (11.7 percent) as shown in **Figure 11**.

In case of NBR taxes in FY22, 88.8 percent of annual target (percent of revised budget) was achieved while the rates were 41.9 percent and 86.6 percent for Non-NBR tax and Non-Tax Revenue (NTR) respectively (**Table 9**).

Figure 10: Share (%) in Total Revenue in FY21 and FY22

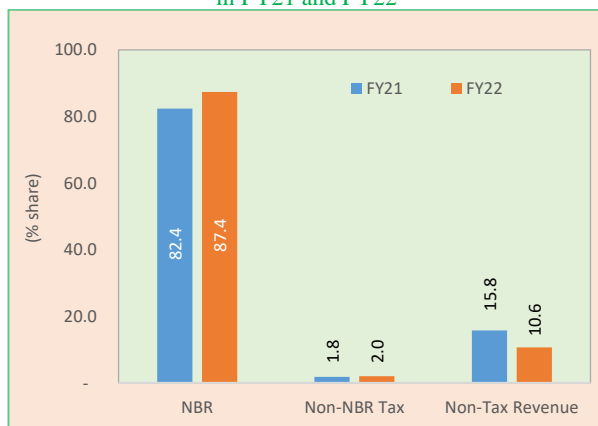
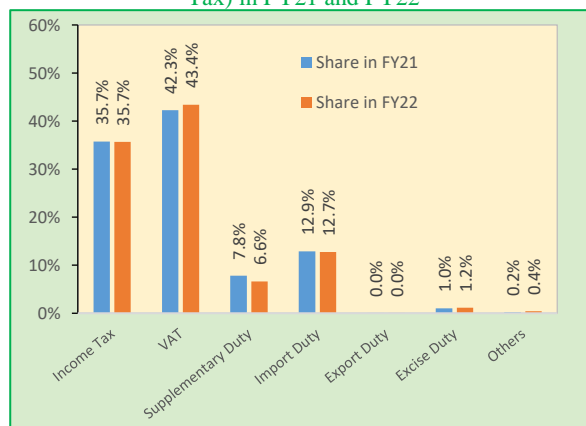


Figure 11: Sources of NBR Revenue (% of Total NBR Tax) in FY21 and FY22



5.0 Budget Deficit and Financing

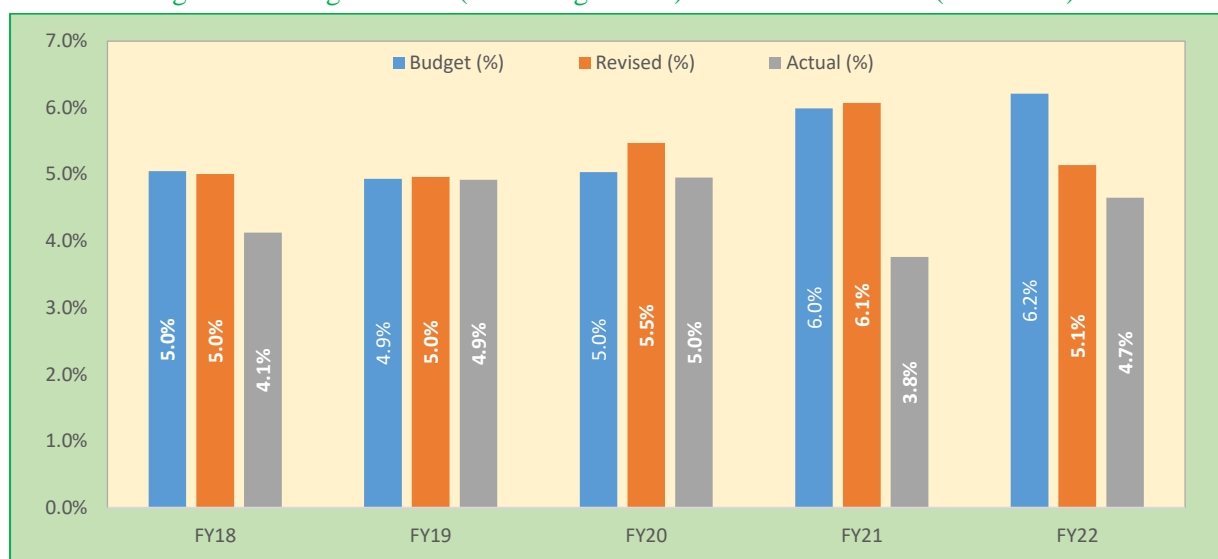
5.1 Budget Deficit

Table 10: Deficit from FY18 to FY22 (In Crore Taka)

| Description | FY18 | | | FY19 | | | FY20 | | | FY21 | | | FY22 | | |
|---------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual |
| Revenue Receipts | | | | | | | | | | | | | | | |
| Revenues | 287,990 | 259,454 | 232,795 | 339,280 | 316,612 | 252,742 | 377,810 | 348,069 | 265,915 | 378,000 | 351,532 | 320,733 | 389,000 | 389,000 | 335,300 |
| Foreign Grants | 5,504 | 4,457 | 1,622 | 4,051 | 3,787 | 1,707 | 4,168 | 3,454 | 2,661 | 4,013 | 3,985 | 2,348 | 3,490 | 3,192 | 2,322 |
| Total Rev. Receipts | 293,494 | 263,911 | 234,417 | 343,331 | 320,399 | 254,449 | 381,978 | 351,523 | 268,576 | 382,013 | 355,517 | 323,081 | 392,490 | 392,192 | 337,622 |
| Expenditure | | | | | | | | | | | | | | | |
| Operating Expenditure | 234,013 | 210,578 | 197,804 | 282,415 | 266,728 | 243,002 | 310,262 | 295,280 | 257,287 | 348,180 | 323,688 | 287,479 | 361,500 | 366,627 | 326,940 |
| Development Expenditure | 159,013 | 153,688 | 136,618 | 179,669 | 173,449 | 153,217 | 211,683 | 202,349 | 162,159 | 215,043 | 208,025 | 169,575 | 237,078 | 221,948 | 195,763 |
| Others (Food Account Operation, Loans & Advances) | 7,240 | 7,229 | 7,270 | 2,489 | 2,364 | 1,707 | 1,245 | 3,948 | 3,530 | 4,777 | 7,270 | -3,529 | 5,103 | 4,925 | -2,670 |
| Total Expenditure | 400,266 | 371,495 | 341,692 | 464,573 | 442,541 | 397,920 | 523,190 | 501,577 | 422,976 | 568,000 | 538,983 | 453,525 | 603,681 | 593,500 | 520,033 |
| Deficit (Including Grant) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deficit (Excluding Grant) | 106,772 | 107,584 | 107,275 | 121,242 | 122,142 | 143,471 | 141,212 | 150,054 | 154,400 | 185,987 | 183,466 | 130,444 | 211,191 | 201,308 | 182,411 |
| Deficit as % of GDP (Excluding Grant) | -5.0% | -5.0% | -4.1% | -4.9% | -5.0% | -4.9% | -5.0% | -5.5% | -5.0% | -6.0% | -6.1% | -3.8% | -6.2% | -5.1% | -4.7% |
| Deficit as % of GDP (Including Grant) | -4.8% | -4.8% | -4.1% | -4.8% | -4.8% | -4.9% | -4.9% | -5.3% | -4.9% | -5.9% | -5.9% | -3.7% | -6.1% | -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 FY22. A major portion of the deficit was financed from the domestic sources.

Figure 12: Budget Deficit (Excluding Grants) from FY18 to FY22 (% of GDP)



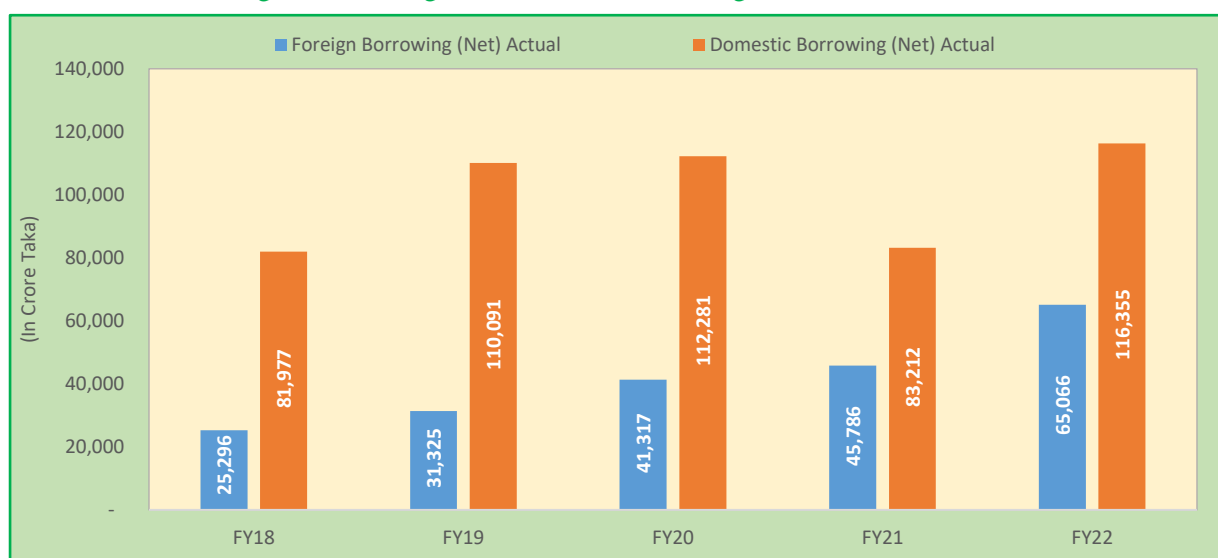
5.2 Financing

Table 11: Financing from FY18 to FY22 (In Crore Taka)

| Description | FY18 | | | FY19 | | | FY20 | | | FY21 | | | FY22 | | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual |
| Financing | | | | | | | | | | | | | | | |
| Foreign Borrowing (Net) | 46,420 | 41,567 | 25,296 | 50,016 | 43,397 | 31,325 | 63,848 | 52,709 | 41,317 | 76,004 | 68,414 | 45,786 | 97,738 | 77,020 | 65,066 |
| Domestic Borrowing (Net) | 60,352 | 66,017 | 81,977 | 71,226 | 78,745 | 110,091 | 77,363 | 97,345 | 112,281 | 109,983 | 115,052 | 83,212 | 113,453 | 124,288 | 116,355 |
| Foreign Borrowing (% of GDP) | 2.09% | 1.86% | 0.96% | 1.97% | 1.71% | 1.06% | 2.21% | 1.88% | 1.30% | 2.40% | 2.22% | 1.30% | 2.83% | 1.94% | 1.64% |
| Domestic Borrowing (% of GDP) | 2.71% | 2.95% | 3.11% | 2.81% | 3.10% | 3.73% | 2.68% | 3.47% | 3.54% | 3.47% | 3.73% | 2.36% | 3.28% | 3.13% | 2.93% |
| Borrowing from Banking System (Net) | 28,203 | 19,917 | 11,731 | 42,029 | 30,895 | 31,244 | 47,364 | 82,421 | 81,718 | 84,980 | 79,749 | 32,073 | 76,452 | 87,287 | 75,533 |
| Total Financing | 106,772 | 107,584 | 107,274 | 121,242 | 122,142 | 141,417 | 141,212 | 150,054 | 153,599 | 185,987 | 183,466 | 128,998 | 211,191 | 201,308 | 181,423 |

In FY22, Budget deficit (including grants) as percentage of GDP was 4.6 percent out of which 2.93 percentage points of deficit were financed from domestic sources and 1.64 percentage points were financed from foreign sources.

Figure 13: Foreign and Domestic Financing from FY18 to FY22



Appendix 1: Operating Expenditure (Ministry-wise)

(In Crore Taka)

| Description | FY18 | | | FY19 | | | FY20 | | | FY21 | | | FY22 | | |
|----------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|
| | Budget | Revised | Actual | Budget | Revised | Budget | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual |
| Public Services | 49,644 | 31,586 | 24,029 | 72,557 | 56,762 | 24,923 | 83,466 | 67,027 | 31,499 | 100,665 | 82,779 | 48,037 | 97,440 | 96,615 | 64,326 |
| President's Office | 21 | 22 | 22 | 23 | 23 | 21 | 24 | 24 | 19 | 27 | 26 | 19 | 29 | 27 | 21 |
| Bangladesh Parliament | 298 | 298 | 237 | 298 | 298 | 225 | 327 | 315 | 215 | 332 | 312 | 228 | 334 | 314 | 229 |
| Prime Minister's Office | 486 | 585 | 501 | 487 | 620 | 557 | 564 | 628 | 1,047 | 621 | 604 | 561 | 680 | 643 | 579 |
| Cabinet Division | 58 | 65 | 57 | 74 | 79 | 67 | 174 | 232 | 87 | 240 | 224 | 112 | 183 | 146 | 116 |
| Election Commission Secretariat | 308 | 348 | 281 | 1,685 | 2,322 | 1,694 | 779 | 573 | 494 | 1,095 | 1,005 | 501 | 1,010 | 1,036 | 994 |
| Ministry of Public Administration | 1,772 | 1,970 | 1,631 | 2,177 | 2,347 | 1,948 | 2,469 | 2,475 | 1,792 | 2,774 | 2,634 | 1,784 | 2,994 | 2,934 | 2,189 |
| Bangladesh Public Service Commission | 46 | 52 | 52 | 47 | 61 | 60 | 68 | 68 | 59 | 78 | 69 | 51 | 79 | 75 | 74 |
| Finance Division | 43,120 | 24,404 | 18,263 | 63,794 | 46,840 | 17,490 | 74,511 | 58,145 | 24,922 | 90,544 | 73,380 | 40,123 | 87,027 | 86,511 | 55,110 |
| Internal Resources Division | 1,865 | 1,791 | 1,237 | 2,037 | 2,031 | 1,255 | 2,301 | 2,301 | 1,403 | 2,637 | 2,406 | 1,459 | 2,735 | 2,497 | 1,548 |
| Financial Institution Division | 111 | 359 | 355 | 279 | 249 | 195 | 139 | 109 | 89 | 105 | 85 | 1,943 | 122 | 154 | 1,842 |
| Economic Relations Division | 224 | 233 | 221 | 244 | 249 | 84 | 244 | 291 | 222 | 293 | 275 | 267 | 326 | 452 | 389 |
| Planning Division | 70 | 69 | 67 | 73 | 77 | 67 | 88 | 85 | 73 | 90 | 80 | 69 | 92 | 76 | 70 |
| Implementation Monitoring & Evaluation Division | 51 | 52 | 52 | 37 | 41 | 38 | 54 | 50 | 44 | 56 | 30 | 28 | 51 | 52 | 45 |
| Statistics & Informatics Division | 165 | 165 | 143 | 182 | 189 | 151 | 225 | 219 | 169 | 259 | 205 | 161 | 252 | 232 | 175 |
| Ministry of Foreign Affairs | 1,049 | 1,173 | 910 | 1,120 | 1,336 | 1,071 | 1,499 | 1,512 | 864 | 1,514 | 1,444 | 731 | 1,526 | 1,466 | 945 |
| Local Government and Rural Development | 3,910 | 4,500 | 4,343 | 4,516 | 4,800 | 4,988 | 5,259 | 5,263 | 4,677 | 5,900 | 5,794 | 5,570 | 6,360 | 6,334 | 6,022 |
| Local Government Division | 3,139 | 3,690 | 3,548 | 3,682 | 3,936 | 4,125 | 4,322 | 4,317 | 3,755 | 4,881 | 4,818 | 4,335 | 5,322 | 5,163 | 4,654 |
| Rural Development & Co-operatives Division | 470 | 481 | 468 | 514 | 521 | 521 | 584 | 592 | 571 | 648 | 605 | 869 | 652 | 786 | 989 |
| Ministry of Chittagong Hill Tracts Affairs | 301 | 329 | 327 | 320 | 343 | 342 | 353 | 354 | 351 | 371 | 371 | 366 | 386 | 385 | 379 |
| Defence Services | 25,075 | 25,485 | 25,347 | 27,932 | 29,374 | 32,304 | 30,620 | 31,100 | 36,774 | 32,755 | 32,010 | 35,969 | 35,448 | 35,346 | 34,122 |
| Ministry of Defence- Defence Services | 24,074 | 24,438 | 24,328 | 26,750 | 28,140 | 30,789 | 29,284 | 29,659 | 35,385 | 31,274 | 30,558 | 34,371 | 33,615 | 33,375 | 32,096 |
| Ministry of Defence - Other Services | 971 | 1,017 | 990 | 1,147 | 1,200 | 1,581 | 1,298 | 1,310 | 1,352 | 1,440 | 1,413 | 1,561 | 1,789 | 1,923 | 1,980 |
| Armed-Forces Division | 30 | 30 | 29 | 35 | 34 | 34 | 38 | 131 | 37 | 41 | 39 | 37 | 44 | 48 | 46 |
| Public Order & Safety | 20,287 | 21,489 | 20,106 | 23,575 | 23,988 | 23,186 | 23,396 | 23,744 | 21,459 | 25,023 | 23,709 | 22,146 | 25,898 | 25,658 | 23,428 |
| Supreme Court of Bangladesh | 165 | 168 | 165 | 180 | 214 | 199 | 195 | 199 | 181 | 223 | 187 | 169 | 225 | 224 | 199 |
| Law & Justice Division | 916 | 975 | 960 | 1,040 | 1,104 | 1,040 | 1,196 | 1,198 | 998 | 1,363 | 1,313 | 1,029 | 1,464 | 1,435 | 1,141 |
| Public Security Division | 17,231 | 18,312 | 17,308 | 20,148 | 20,515 | 20,069 | 19,757 | 20,137 | 18,367 | 20,765 | 19,871 | 18,853 | 21,485 | 21,494 | 19,946 |
| Legislative & Parliamentary Affairs Division | 22 | 26 | 25 | 35 | 37 | 31 | 29 | 31 | 27 | 34 | 32 | 27 | 36 | 35 | 31 |
| Anti-Corruption Commission Bangladesh | 81 | 83 | 78 | 89 | 100 | 96 | 110 | 113 | 102 | 125 | 110 | 79 | 138 | 124 | 96 |
| Security Service Division | 1,872 | 1,925 | 1,570 | 2,083 | 2,018 | 1,751 | 2,109 | 2,066 | 1,784 | 2,513 | 2,196 | 1,989 | 2,550 | 2,346 | 2,015 |
| Education and Technology | 35,289 | 34,927 | 33,170 | 38,615 | 39,414 | 37,538 | 41,223 | 40,722 | 38,378 | 44,079 | 42,418 | 40,086 | 48,230 | 48,331 | 43,750 |
| Ministry of Primary & Mass Education | 13,270 | 12,687 | 11,552 | 14,154 | 14,094 | 13,577 | 14,772 | 14,685 | 14,162 | 15,536 | 15,259 | 14,464 | 18,292 | 19,014 | 16,402 |
| Secondary & Higher Education Division | 16,964 | 17,163 | 16,696 | 18,874 | 19,708 | 18,736 | 19,695 | 19,250 | 18,398 | 21,252 | 20,162 | 19,280 | 22,167 | 21,751 | 20,526 |
| Ministry of Science & Technology | 436 | 445 | 444 | 480 | 491 | 486 | 530 | 530 | 516 | 557 | 542 | 533 | 570 | 563 | 556 |
| Information & Communication Technology Division | 189 | 209 | 194 | 213 | 287 | 258 | 285 | 305 | 257 | 366 | 363 | 295 | 358 | 367 | 338 |
| Technical & Madrasah Education Division | 4,430 | 4,423 | 4,284 | 4,894 | 4,834 | 4,481 | 5,941 | 5,952 | 5,045 | 6,368 | 6,092 | 5,514 | 6,843 | 6,636 | 5,928 |
| Health | 11,130 | 11,314 | 9,944 | 12,242 | 12,249 | 10,639 | 13,466 | 14,432 | 11,299 | 16,747 | 17,607 | 13,699 | 17,173 | 17,180 | 13,586 |
| Health Services Division | 8,331 | 8,443 | 7,674 | 9,118 | 9,003 | 7,979 | 10,008 | 10,944 | 8,480 | 12,830 | 13,755 | 10,756 | 12,914 | 13,151 | 10,455 |
| Medical Education & Family Welfare Division | 2,799 | 2,871 | 2,270 | 3,124 | 3,246 | 2,660 | 3,458 | 3,488 | 2,819 | 3,917 | 3,852 | 2,943 | 4,259 | 4,029 | 3,131 |
| Social Security & Welfare | 19,787 | 17,818 | 14,951 | 21,584 | 21,533 | 19,977 | 23,677 | 24,186 | 19,663 | 24,950 | 23,890 | 22,127 | 27,231 | 28,528 | 26,808 |
| Ministry of Social Welfare | 4,625 | 4,625 | 4,551 | 5,339 | 5,338 | 5,253 | 6,555 | 6,633 | 6,480 | 7,519 | 7,476 | 7,292 | 8,606 | 8,570 | 8,316 |
| Ministry of Women & Children's Affairs | 2,273 | 2,408 | 2,234 | 2,980 | 2,948 | 2,903 | 3,101 | 3,125 | 1,248 | 3,183 | 3,228 | 3,156 | 3,333 | 3,300 | 3,122 |
| Ministry of Food | 3,457 | 1,599 | 1,438 | 3,392 | 3,386 | 3,092 | 3,614 | 4,046 | 3,904 | 4,883 | 3,895 | 3,668 | 4,032 | 5,056 | 4,696 |
| Ministry of Disaster Management & Relief | 5,866 | 5,612 | 3,553 | 6,162 | 6,238 | 5,459 | 6,418 | 6,449 | 4,279 | 5,345 | 5,297 | 4,329 | 5,319 | 5,566 | 4,927 |
| Ministry of Liberation War Affairs | 3,566 | 3,574 | 3,175 | 3,711 | 3,623 | 3,270 | 3,989 | 3,933 | 3,752 | 4,020 | 3,994 | 3,682 | 5,941 | 6,036 | 5,747 |
| Housing | 1,164 | 1,272 | 1,227 | 1,443 | 1,798 | 1,838 | 1,626 | 1,613 | 1,399 | 1,744 | 1,617 | 1,537 | 1,803 | 1,755 | 1,641 |
| Ministry of Housing & Public Works | 1,164 | 1,272 | 1,227 | 1,443 | 1,798 | 1,838 | 1,626 | 1,613 | 1,399 | 1,744 | 1,617 | 1,537 | 1,803 | 1,755 | 1,641 |
| Recreation, Culture & Religious Affairs | 2,116 | 2,102 | 1,897 | 2,373 | 2,531 | 2,679 | 2,556 | 2,644 | 2,444 | 2,648 | 2,202 | 2,013 | 2,315 | 2,278 | 2,058 |
| Ministry of Information and Broadcasting | 621 | 629 | 591 | 643 | 678 | 685 | 704 | 745 | 670 | 777 | 745 | 720 | 810 | 827 | 761 |
| Ministry of Cultural Affairs | 220 | 283 | 275 | 290 | 324 | 310 | 315 | 322 | 304 | 358 | 339 | 308 | 367 | 367 | 348 |
| Ministry of Religious Affairs | 216 | 225 | 218 | 247 | 330 | 535 | 263 | 276 | 238 | 268 | 221 | 193 | 296 | 279 | 252 |
| Ministry of Youth & Sports | 1,059 | 965 | 813 | 1,193 | 1,199 | 1,149 | 1,274 | 1,301 | 1,232 | 1,245 | 897 | 792 | 842 | 805 | 697 |
| Energy and Power | 163 | 158 | 191 | 208 | 117 | 10,671 | 120 | 105 | 7,861 | 118 | 93 | 85 | 117 | 113 | 100 |

Year-end Report on Fiscal Position

(In Crore Taka)

| Description | FY18 | | | FY19 | | | FY20 | | | FY21 | | | FY22 | | |
|--------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Budget | Revised | Actual | Budget | Revised | Budget | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual |
| Energy & Mineral Resources Division | 114 | 95 | 150 | 165 | 81 | 2,575 | 70 | 63 | 1,548 | 69 | 57 | 52 | 68 | 66 | 58 |
| Power Division | 49 | 63 | 41 | 43 | 36 | 8,096 | 50 | 42 | 6,313 | 49 | 36 | 33 | 49 | 47 | 42 |
| Agriculture | 15,403 | 12,591 | 11,426 | 16,312 | 15,484 | 14,833 | 17,004 | 16,169 | 13,995 | 18,113 | 16,884 | 14,902 | 18,686 | 21,303 | 22,976 |
| Ministry of Agriculture | 11,707 | 8,728 | 7,704 | 11,951 | 10,882 | 10,400 | 12,119 | 11,087 | 9,812 | 12,893 | 11,813 | 10,607 | 13,167 | 15,742 | 18,206 |
| Ministry of Fisheries & Livestock | 914 | 937 | 879 | 984 | 1,006 | 962 | 1,297 | 1,503 | 961 | 1,581 | 1,547 | 962 | 1,649 | 1,610 | 1,009 |
| Ministry of Environment, Forest and Climate Change | 535 | 548 | 504 | 789 | 820 | 796 | 820 | 816 | 625 | 648 | 623 | 562 | 681 | 671 | 639 |
| Ministry of Land | 995 | 1,007 | 973 | 1,101 | 1,115 | 1,022 | 1,092 | 1,092 | 936 | 1,171 | 1,136 | 1,011 | 1,233 | 1,233 | 1,080 |
| Ministry of Water Resources | 1,252 | 1,371 | 1,366 | 1,487 | 1,661 | 1,653 | 1,676 | 1,671 | 1,661 | 1,820 | 1,765 | 1,760 | 1,956 | 2,047 | 2,042 |
| Industrial & Economic Services | 998 | 1,204 | 1,093 | 1,085 | 1,191 | 1,116 | 1,167 | 1,153 | 1,054 | 1,295 | 1,193 | 1,161 | 1,352 | 1,510 | 1,330 |
| Ministry of Commerce | 174 | 182 | 161 | 209 | 210 | 185 | 219 | 213 | 167 | 253 | 222 | 169 | 288 | 270 | 197 |
| Ministry of Labor & Employment | 94 | 92 | 82 | 111 | 108 | 105 | 115 | 114 | 89 | 130 | 162 | 97 | 179 | 139 | 111 |
| Ministry of Industries | 304 | 498 | 476 | 293 | 385 | 379 | 338 | 336 | 326 | 381 | 331 | 471 | 358 | 593 | 582 |
| Ministry of Expatriates' Welfare & Overseas Employment | 274 | 271 | 229 | 287 | 295 | 258 | 296 | 296 | 251 | 325 | 288 | 251 | 320 | 310 | 263 |
| Ministry of Textiles & Jute | 152 | 161 | 145 | 185 | 193 | 189 | 199 | 194 | 221 | 206 | 190 | 173 | 207 | 198 | 177 |
| Transport & Communication | 7,585 | 8,212 | 7,881 | 8,633 | 8,742 | 8,134 | 9,612 | 9,458 | 8,461 | 10,342 | 9,669 | 8,613 | 10,858 | 10,432 | 8,969 |
| Roads Transport and Highways Division | 2,876 | 3,562 | 3,413 | 3,563 | 3,683 | 3,307 | 4,111 | 4,089 | 3,384 | 4,616 | 4,357 | 3,933 | 4,900 | 4,704 | 3,820 |
| Ministry of Railways | 3,012 | 3,062 | 2,926 | 3,387 | 3,383 | 3,008 | 3,664 | 3,540 | 3,279 | 3,835 | 3,508 | 2,904 | 3,984 | 3,778 | 3,343 |
| Ministry of Shipping | 547 | 552 | 543 | 632 | 630 | 620 | 719 | 724 | 697 | 734 | 717 | 674 | 783 | 764 | 717 |
| Ministry of Civil Aviation & Tourism | 43 | 43 | 41 | 47 | 50 | 48 | 51 | 52 | 50 | 55 | 45 | 44 | 49 | 46 | 43 |
| Posts & Telecommunication Division | 1,081 | 967 | 930 | 1,002 | 994 | 1,101 | 1,064 | 1,049 | 1,048 | 1,096 | 1,038 | 1,055 | 1,135 | 1,134 | 1,039 |
| Bridges Division | 26 | 26 | 22 | 2 | 2 | 50 | 3 | 4 | 3 | 6 | 4 | 3 | 7 | 6 | 7 |
| Interest | 41,462 | 37,920 | 42,186 | 51,340 | 48,745 | 50,078 | 57,070 | 57,664 | 58,322 | 63,801 | 63,823 | 71,536 | 68,589 | 71,244 | 77,823 |
| -Domestic | 39,516 | 35,404 | 39,708 | 48,377 | 45,278 | 46,542 | 52,797 | 52,796 | 54,004 | 58,253 | 58,500 | 67,249 | 62,000 | 65,000 | 73,269 |
| -Foreign | 1,946 | 2,516 | 2,474 | 2,963 | 3,467 | 3,536 | 4,273 | 4,868 | 4,318 | 5,548 | 5,323 | 4,287 | 6,589 | 6,244 | 4,554 |
| Total Operating Expenditure | 234,013 | 210,578 | 197,804 | 282,415 | 266,728 | 243,002 | 310,262 | 295,280 | 257,287 | 348,180 | 323,688 | 287,479 | 361,500 | 366,627 | 326,940 |

Appendix 2: Development Expenditure (Ministry-wise)

(In Crore Taka)

| Description | FY18 | | | FY19 | | | FY20 | | | FY21 | | | FY22 | | |
|-------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | Budget | Revised | Actual | Budget | Revised | Budget | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual |
| Public Services | 8,346 | 10,146 | 6,715 | 10,951 | 10,813 | 7,803 | 13,003 | 13,377 | 7,793 | 12,496 | 12,565 | 8,547 | 15,269 | 14,291 | 11,901 |
| President's Office | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bangladesh Parliament | 16 | 16 | - | 34 | 1 | - | 1 | 1 | 1 | 1 | 1 | - | 1 | 1 | 1 |
| Prime Minister's Office | 970 | 4,214 | 3,766 | 2,314 | 2,197 | 2,005 | 2,964 | 3,115 | 2,192 | 3,217 | 3,717 | 2,654 | 3,227 | 3,765 | 3,283 |
| Cabinet Division | 37 | 18 | 4 | 73 | 76 | 15 | 67 | 69 | 48 | 19 | 44 | 1 | 55 | 44 | 4 |
| Election Commission Secretariat | 762 | 605 | 125 | 210 | 2,020 | 1,585 | 1,141 | 1,646 | 1,396 | 622 | 790 | 590 | 718 | 768 | 735 |
| Ministry of Public Administration | 225 | 168 | 151 | 287 | 252 | 200 | 394 | 305 | 214 | 518 | 347 | 292 | 782 | 546 | 445 |
| Bangladesh Public Service Commission | 28 | 28 | 18 | 30 | 64 | 22 | 34 | 53 | 32 | 27 | 28 | 17 | 36 | 21 | 11 |
| Finance Division | 1,698 | 1,665 | 805 | 3,446 | 2,890 | 1,467 | 3,326 | 2,810 | 1,424 | 3,811 | 2,860 | 1,824 | 4,762 | 4,575 | 2,604 |
| Internal Resources Division | 340 | 253 | 55 | 389 | 288 | 118 | 598 | 231 | 35 | 456 | 290 | 138 | 388 | 255 | 176 |
| Financial Institution Division | 2,429 | 1,986 | 1,255 | 2,183 | 1,829 | 1,559 | 2,903 | 2,854 | 2,042 | 2,274 | 2,499 | 2,592 | 2,437 | 2,483 | 3,056 |
| Economic Relations Division | 37 | 40 | 37 | 35 | 37 | 34 | 66 | 82 | 71 | 57 | 52 | 38 | 66 | 54 | 47 |
| Planning Division | 1,262 | 645 | 104 | 1,306 | 436 | 165 | 1,143 | 1,526 | 60 | 1,158 | 1,411 | 106 | 1,041 | 109 | 65 |
| Implementation Monitoring & Evaluation Division | 49 | 60 | 23 | 98 | 105 | 101 | 95 | 153 | 72 | 93 | 125 | 121 | 206 | 156 | 154 |
| Statistics & Informatics Division | 353 | 403 | 346 | 417 | 552 | 470 | 150 | 447 | 173 | 124 | 322 | 152 | 1,421 | 1,389 | 1,278 |
| Ministry of Foreign Affairs | 140 | 45 | 26 | 129 | 66 | 62 | 121 | 85 | 33 | 119 | 79 | 22 | 129 | 125 | 42 |
| Local Government and Rural Development | 23,789 | 25,479 | 22,997 | 28,151 | 29,522 | 26,367 | 32,627 | 35,211 | 27,801 | 33,674 | 36,632 | 29,913 | 35,833 | 36,191 | 31,003 |
| Local Government Division | 21,526 | 22,850 | 20,521 | 25,467 | 26,759 | 23,717 | 29,921 | 32,732 | 25,694 | 31,222 | 34,176 | 27,875 | 33,898 | 34,447 | 29,346 |
| Rural Development & Co-operatives Division | 1,414 | 1,715 | 1,693 | 1,695 | 1,745 | 1,687 | 1,865 | 1,637 | 1,293 | 1,588 | 1,632 | 1,395 | 1,139 | 815 | 775 |
| Ministry of Chittagong Hill Tracts Affairs | 849 | 914 | 783 | 989 | 1,018 | 963 | 841 | 842 | 814 | 864 | 824 | 643 | 796 | 929 | 882 |
| Defence Services | 680 | 930 | 1,153 | 1,152 | 1,327 | 59 | 1,480 | 1,550 | 62 | 1,672 | 1,490 | 229 | 1,832 | 1,780 | 1,451 |
| Ministry of Defence- Defence Services | 680 | 930 | 1,153 | 1,152 | 1,327 | 59 | 1,480 | 1,550 | 62 | 1,672 | 1,490 | 229 | 1,832 | 1,780 | 1,451 |
| Ministry of Defence - Other Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Armed-Forces Division | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Order & Safety | 2,564 | 2,492 | 2,350 | 3,019 | 4,079 | 3,777 | 4,241 | 3,697 | 1,990 | 3,647 | 3,237 | 2,270 | 3,226 | 3,491 | 2,843 |
| Supreme Court of Bangladesh | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Law & Justice Division | 505 | 504 | 433 | 481 | 472 | 297 | 454 | 435 | 229 | 376 | 403 | 203 | 349 | 387 | 217 |
| Public Security Division | 1,045 | 1,072 | 1,064 | 1,258 | 1,578 | 1,532 | 2,166 | 2,080 | 1,005 | 1,895 | 1,791 | 1,299 | 1,597 | 1,767 | 1,522 |
| Legislative & Parliamentary Affairs Division | - | - | - | - | - | - | 6 | 3 | 2 | 6 | 6 | 5 | 1 | 1 | 1 |
| Anti-Corruption Commission Bangladesh | 20 | 11 | 7 | 29 | 23 | 18 | 30 | 10 | 4 | 25 | 11 | 8 | 21 | 13 | 5 |

Year-end Report on Fiscal Position

(In Crore Taka)

| Description | FY18 | | | FY19 | | | FY20 | | | FY21 | | | FY22 | | |
|--------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Budget | Revised | Actual | Budget | Revised | Budget | Budget | Revised | Actual | Budget | Revised | Actual | Budget | Revised | Actual |
| Security Service Division | 994 | 905 | 846 | 1,251 | 2,006 | 1,930 | 1,585 | 1,169 | 750 | 1,345 | 1,026 | 755 | 1,258 | 1,323 | 1,098 |
| Education and Technology | 30,154 | 25,001 | 18,075 | 29,320 | 26,860 | 25,702 | 38,265 | 36,316 | 27,589 | 41,683 | 36,265 | 31,838 | 46,648 | 39,409 | 33,352 |
| Ministry of Primary & Mass Education | 8,752 | 7,411 | 6,547 | 8,312 | 6,428 | 6,337 | 9,270 | 9,016 | 6,299 | 9,404 | 10,686 | 8,745 | 8,022 | 9,207 | 7,038 |
| Secondary & Higher Education Division | 6,177 | 4,355 | 3,383 | 6,014 | 6,159 | 5,724 | 9,929 | 9,150 | 7,471 | 11,865 | 12,523 | 10,334 | 14,320 | 10,660 | 8,444 |
| Ministry of Science & Technology | 10,602 | 9,247 | 6,220 | 11,720 | 11,900 | 11,904 | 15,908 | 15,908 | 12,164 | 17,389 | 10,904 | 11,054 | 20,634 | 15,894 | 14,517 |
| Information & Communication Technology Division | 3,784 | 3,270 | 1,424 | 2,468 | 1,450 | 993 | 1,645 | 887 | 652 | 1,049 | 667 | 564 | 1,362 | 1,275 | 1,284 |
| Technical & Madrasah Education Division | 839 | 718 | 501 | 806 | 923 | 744 | 1,513 | 1,355 | 1,003 | 1,976 | 1,485 | 1,141 | 2,310 | 2,373 | 2,069 |
| Health | 9,521 | 8,700 | 7,855 | 11,141 | 10,091 | 7,858 | 12,267 | 9,260 | 6,354 | 12,500 | 13,865 | 7,950 | 15,558 | 15,094 | 11,534 |
| Health Services Division | 7,851 | 6,937 | 6,435 | 9,041 | 8,266 | 6,528 | 9,937 | 7,667 | 5,443 | 10,054 | 11,979 | 6,431 | 13,000 | 13,014 | 10,127 |
| Medical Education & Family Welfare Division | 1,670 | 1,763 | 1,420 | 2,100 | 1,825 | 1,330 | 2,330 | 1,593 | 911 | 2,446 | 1,886 | 1,519 | 2,558 | 2,080 | 1,407 |
| Social Security & Welfare | 4,340 | 4,078 | 3,116 | 5,573 | 5,104 | 3,944 | 5,781 | 6,258 | 4,497 | 6,648 | 5,668 | 4,810 | 7,088 | 7,163 | 6,182 |
| Ministry of Social Welfare | 208 | 192 | 182 | 254 | 245 | 215 | 326 | 261 | 191 | 402 | 445 | 301 | 519 | 453 | 415 |
| Ministry of Women & Children's Affairs | 302 | 224 | 192 | 509 | 510 | 429 | 648 | 664 | 402 | 676 | 557 | 433 | 857 | 803 | 771 |
| Ministry of Food | 424 | 317 | 298 | 765 | 645 | 618 | 889 | 464 | 216 | 595 | 406 | 226 | 679 | 641 | 613 |
| Ministry of Disaster Management & Relief | 2,986 | 3,070 | 2,194 | 3,495 | 3,479 | 2,466 | 3,454 | 4,654 | 3,505 | 4,490 | 4,016 | 3,658 | 4,631 | 4,558 | 3,717 |
| Ministry of Liberation War Affairs | 420 | 275 | 250 | 550 | 225 | 216 | 464 | 215 | 183 | 485 | 244 | 192 | 402 | 708 | 666 |
| Housing | 2,569 | 2,511 | 2,244 | 3,520 | 4,347 | 4,023 | 4,977 | 5,833 | 4,097 | 5,193 | 5,809 | 4,887 | 4,543 | 5,088 | 5,010 |
| Ministry of Housing & Public Works | 2,569 | 2,511 | 2,244 | 3,520 | 4,347 | 4,023 | 4,977 | 5,833 | 4,097 | 5,193 | 5,809 | 4,887 | 4,543 | 5,088 | 5,010 |
| Recreation, Culture & Religious Affairs | 1,491 | 1,311 | 1,141 | 1,968 | 2,036 | 1,757 | 1,833 | 2,094 | 1,348 | 2,142 | 2,517 | 2,006 | 2,643 | 3,148 | 3,104 |
| Ministry of Information and Broadcasting | 525 | 222 | 159 | 522 | 250 | 206 | 285 | 171 | 119 | 263 | 248 | 94 | 199 | 234 | 228 |
| Ministry of Cultural Affairs | 196 | 113 | 108 | 220 | 301 | 295 | 260 | 179 | 117 | 221 | 182 | 160 | 220 | 211 | 208 |
| Ministry of Religious Affairs | 443 | 750 | 659 | 921 | 1,165 | 947 | 1,074 | 1,589 | 999 | 1,425 | 1,857 | 1,577 | 1,944 | 2,244 | 2,225 |
| Ministry of Youth & Sports | 327 | 226 | 215 | 305 | 320 | 309 | 214 | 155 | 113 | 233 | 230 | 175 | 280 | 459 | 443 |
| Energy and Power | 20,956 | 24,103 | 28,011 | 24,713 | 26,385 | 23,762 | 27,930 | 26,049 | 25,271 | 26,640 | 23,684 | 22,781 | 27,367 | 24,406 | 22,638 |
| Energy & Mineral Resources Division | 2,111 | 1,346 | 1,334 | 1,820 | 2,209 | 2,192 | 1,916 | 2,417 | 2,124 | 1,836 | 1,749 | 1,405 | 2,018 | 1,579 | 1,439 |
| Power Division | 18,845 | 22,757 | 26,677 | 22,893 | 24,176 | 21,570 | 26,014 | 23,632 | 23,147 | 24,804 | 21,935 | 21,376 | 25,349 | 22,827 | 21,199 |
| Agriculture | 9,027 | 8,443 | 7,856 | 9,948 | 9,871 | 9,085 | 11,347 | 10,849 | 7,982 | 11,868 | 12,841 | 10,857 | 13,226 | 13,670 | 12,841 |
| Ministry of Agriculture | 1,893 | 1,587 | 1,454 | 1,959 | 1,906 | 1,775 | 1,930 | 1,866 | 1,721 | 2,544 | 2,397 | 2,319 | 3,030 | 3,198 | 3,128 |
| Ministry of Fisheries & Livestock | 1,015 | 824 | 765 | 884 | 776 | 623 | 1,635 | 1,028 | 801 | 1,612 | 1,978 | 1,745 | 1,788 | 1,586 | 1,474 |
| Ministry of Environment, Forest and Climate Change | 585 | 343 | 280 | 481 | 520 | 413 | 676 | 260 | 203 | 599 | 414 | 339 | 542 | 553 | 412 |
| Ministry of Land | 859 | 938 | 799 | 1,018 | 651 | 374 | 849 | 596 | 315 | 844 | 687 | 396 | 995 | 796 | 469 |
| Ministry of Water Resources | 4,675 | 4,751 | 4,558 | 5,606 | 6,018 | 5,900 | 6,257 | 7,099 | 4,942 | 6,269 | 7,365 | 6,058 | 6,871 | 7,537 | 7,358 |
| Industrial & Economic Services | 3,081 | 1,752 | 1,686 | 2,381 | 2,568 | 2,133 | 2,723 | 2,826 | 2,076 | 2,643 | 3,010 | 1,843 | 2,674 | 2,770 | 2,384 |
| Ministry of Commerce | 438 | 130 | 99 | 347 | 275 | 255 | 412 | 206 | 136 | 365 | 204 | 155 | 395 | 110 | 99 |
| Ministry of Labor & Employment | 168 | 100 | 64 | 116 | 163 | 122 | 198 | 253 | 207 | 220 | 186 | 75 | 186 | 221 | 126 |
| Ministry of Industries | 1,520 | 854 | 832 | 1,059 | 1,087 | 1,029 | 1,218 | 1,420 | 1,230 | 1,234 | 1,748 | 1,049 | 1,226 | 1,619 | 1,550 |
| Ministry of Expatriates' Welfare & Overseas Employment | 412 | 256 | 190 | 307 | 301 | 212 | 295 | 290 | 184 | 316 | 350 | 284 | 382 | 404 | 228 |
| Ministry of Textiles & Jute | 543 | 412 | 501 | 552 | 742 | 515 | 600 | 657 | 319 | 508 | 522 | 280 | 485 | 416 | 381 |
| Transport & Communication | 42,495 | 38,742 | 33,420 | 47,831 | 40,446 | 36,949 | 55,209 | 49,029 | 45,296 | 54,237 | 50,441 | 41,646 | 61,171 | 55,447 | 51,520 |
| Roads Transport and Highways Division | 16,820 | 17,317 | 16,161 | 20,817 | 19,803 | 18,550 | 25,163 | 23,960 | 20,209 | 24,825 | 25,761 | 22,436 | 28,043 | 28,293 | 26,321 |
| Ministry of Railways | 13,001 | 10,817 | 10,522 | 11,155 | 7,847 | 6,635 | 12,599 | 10,249 | 11,637 | 12,491 | 11,988 | 9,063 | 13,558 | 12,576 | 11,458 |
| Ministry of Shipping | 2,185 | 2,353 | 2,439 | 2,905 | 3,585 | 3,538 | 3,113 | 3,182 | 2,669 | 3,265 | 3,960 | 3,225 | 4,354 | 3,717 | 3,424 |
| Ministry of Civil Aviation & Tourism | 644 | 612 | 317 | 1,461 | 1,021 | 951 | 3,375 | 3,365 | 3,169 | 3,633 | 2,939 | 2,711 | 3,983 | 4,339 | 4,326 |
| Posts & Telecommunication Division | 1,441 | 779 | 761 | 2,381 | 1,846 | 1,008 | 2,397 | 1,591 | 930 | 2,050 | 1,190 | 271 | 1,420 | 799 | 427 |
| Bridges Division | 8,404 | 6,864 | 3,220 | 9,112 | 6,344 | 6,267 | 8,562 | 6,682 | 6,682 | 7,973 | 4,603 | 3,940 | 9,813 | 5,723 | 5,564 |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| -Domestic | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| -Foreign | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Development Expenditure | 159,013 | 153,688 | 136,618 | 179,669 | 173,449 | 153,217 | 211,683 | 202,349 | 162,159 | 215,043 | 208,025 | 169,575 | 237,078 | 221,948 | 195,763 |

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