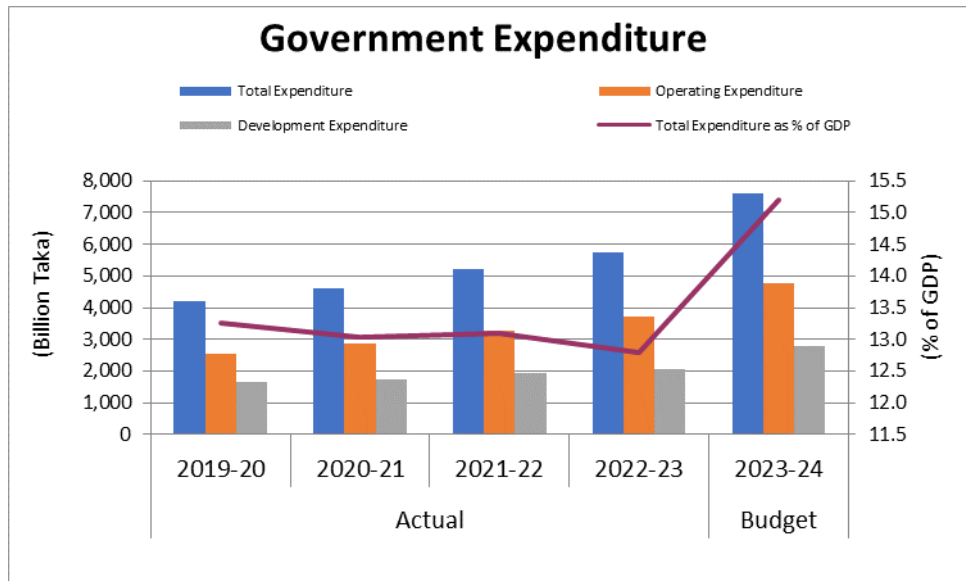


Monthly Report on Fiscal Position

May 2024

(Fiscal Year 2023-24)



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Published By:
Macroeconomics Wing
Finance Division, Ministry of Finance
Government of the People's Republic of Bangladesh

Vol. XVII, No. 11, May 2024, Fiscal Year 2023-24

Contents

Executive Summary	4
Monthly Report on Fiscal Position	5
1.0 Operating Expenditure	5
1.1 Operating Expenditure: General Classification	5
1.1.1 Sector-wise Allocation & Growth	5
1.1.2 Broad Sector-wise Allocation	6
1.1.3 Sectors' Share in Resource Utilization	6
1.1.4 Sector-wise Utilization	7
1.1.5 Ministry-wise Utilization	7
1.2 Operating Expenditure: Economic Classification	7
2.0 Development Expenditure	8
2.1 Allocation & Utilization Pattern of Development Expenditure	8
2.2 Broad Sector wise Utilization Pattern	9
2.3 Ministry-wise Utilization Pattern	9
3.0 Revenue Collection	10
3.1 Total Revenue	10
3.2 NBR Tax Revenue	11
4.0 Budget Deficit	12
5.0 Financing	13

List of Figures

Figure 1: Sector Share in Resource Utilization in FY24.....	6
Figure 2: Operating Expenditure	7
Figure 3: Actual Expenditure according to Economic classification FY24 (up to May 2023).....	8
Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to May 2023)	8
Figure 5: Broad Sector-wise Share in Development Expenditure	9
Figure 6: Sources of Revenue Collection	11
Figure 7: Share Among NBR Taxes.....	11
Figure 8: Sources of Financing Deficit	13

List of Tables

Table 1: Operating Expenditure Pattern By Sector	5
Table 2: Broad Sectorwise Allocation	6
Table 3: Allocation & Utilization Pattern of Development Expenditure	8
Table 4: Revenue Collection Position	10
Table 5: Budget Deficit.....	12
Table 6: Financing Budget Deficit	15

List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure	14
Appendix 2: Ministry Wise Operating Expenditure.....	14
Appendix 3: Operating Expenditure by Economic Classification.....	17
Appendix 4: Development Expenditure: Ministry-wise expenditure pattern	18
Appendix 5: Revenue Collection.....	21
Appendix 6: Revenue Receipts (Growth Scenario).....	22

EXECUTIVE SUMMARY

The Fiscal Report is the monthly compilation of government expenditure, revenue and the overall balance. The report is meticulously prepared based on data generated from the Integrated Budget & Accounting System (iBAS++) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the following year. "Taka" is the term for the Local Currency Unit (LCU), and a crore equals ten million.

Government spending is categorized under two main headings: Operating Expenditure and Development Expenditure. The total actual operating expenditure up to May 2024, in the current fiscal year (FY24), amounts to 67.6 percent of the operating budget estimates. The actual development expenditure during the same timeframe is 39.84 percent of the development budget estimate. It is important to note that two memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances) fall outside these two main categories.

Revenue income is generated from tax and non-tax sources. Up to May 2024, 70.4 percent of the total revenue target has been achieved. During this period, the major share of the revenue, 87.7 percent, came from NBR (National Board of Revenue) taxes. Total NBR tax collection stands at 71.8 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or disregarding them. As of May 2024, in FY24, the overall balance (excluding grants) experienced a negative figure, standing at -1.53 percent of GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation & Growth

Allocations for operating expenditure against different ministries/divisions are grouped into 14 sectors. The sector-wise utilization pattern and progress achieved to date are presented in **Table 1**.

Table 1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2022-23					Fiscal Year 2023-24					
	Budget FY23	Revised Budget FY23	Actual Expenditure FY23	Sector's Share in Actual FY23 (in %)	Actual FY23 as % of Revised Budget FY23	Budget FY24	Budget FY24 as % of Budget FY23	Budget FY24 as % of Revised Budget FY23	Budget FY24 as % of Actual FY23	Actual FY24 (up to May)	Actual FY24 (up to May) as % of Budget FY24
1	2	3	4	5	6	7	8	9	10	11	12
GPS	116,828	106,356	77,616	21.0	73.0	147,984	126.7	139.1	190.7	63,097	42.6
LGRD	6,948	6,696	6,097	1.6	91.1	7,324	105.4	109.4	120.1	5,241	71.6
Defense	38,110	34,439	30,439	8.2	88.4	40,190	105.5	116.7	132.0	21,972	54.7
POS	27,524	25,377	23,926	6.5	94.3	28,812	104.7	113.5	120.4	21,338	74.1
Edu	51,637	51,484	47,147	12.7	91.6	57,394	111.1	111.5	121.7	44,910	78.2
Health	18,199	17,565	14,096	3.8	80.2	22,587	124.1	128.6	160.2	12,729	56.4
SSW	28,589	29,825	28,980	7.8	97.2	31,343	109.6	105.1	108.2	24,160	77.1
Housing	1,892	1,899	1,788	0.5	94.2	1,949	103.0	102.6	109.0	976	50.1
RCRA	2,400	2,383	2,090	0.6	87.7	2,535	105.6	106.4	121.3	1,702	67.1
F&E	129	102	92	0.0	90.2	133	103.2	130.7	144.8	73	55.3
Agri	25,978	35,647	34,544	9.3	96.9	27,354	105.3	76.7	79.2	21,818	79.8
IES	1,442	1,299	1,091	0.3	84.0	1,487	103.1	114.4	136.3	843	56.7
Trans	11,356	11,201	9,958	2.7	88.9	11,813	104.0	105.5	118.6	7,590	64.3
Interest Payment	80,375	90,013	92,110	24.9	102.3	94,376	117.4	104.8	102.5	94,634	100.3
Total	411,407	414,285	369,974	100	89.3	475,281	115.5	114.7	128.5	321,083	67.6

Some notable features :

- For FY24, budget allocation was raised by 14.72 percent over the FY23 revised budget estimates and 15.53 percent over the original budget;
- As of May 2024, spending in Interest payment, Agriculture, Education (Edu), Social Security and Welfare (SSW) Public order and safety (POS) and LGRD were relatively high. Conversely, sectors such as General Public Services (GPS), Housing, Defense, Fuel and Energy (F&E) and Transport and Communication experienced lower spending in operating expenditure.

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 Broad Sector-wise Allocation

Allocations for operating expenditure against different ministries/divisions are classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment and others. The following table contains broad sector-wise information:

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector's Share in Budget FY23 (Actual)	35.7	26.5	2.7	9.3	24.9	0.9
Sector's Share in Budget FY24	45.7	25.4	2.5	5.8	19.9	0.8
Sector's Share of Actual FY24 (Up to May)	33.1	27.4	2.4	6.8	29.5	0.8

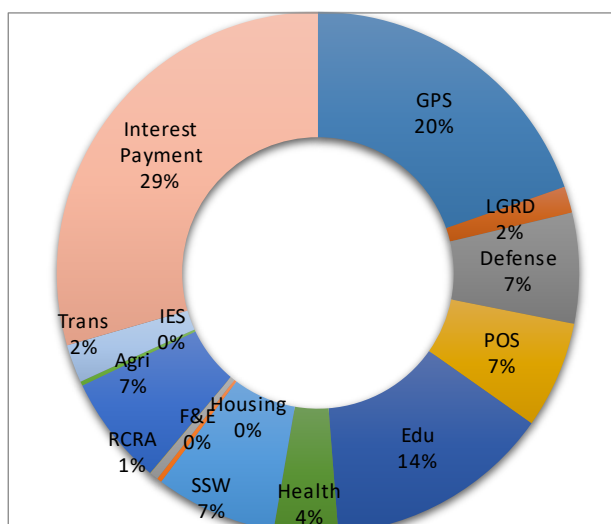
Note:

1. Administration includes General Public Services, Defense, and Public Order & Safety
2. Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative
3. Physical Infrastructure covers Fuel & energy and Transport & Communication
4. Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food
5. Others include Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- Broadly in the budget for FY24, the share of the administration sector has increased and allocations against all other categories are reduced in comparison to the actual expenditure in FY23;
- Till May 2024, among all categories, expenditure on the Administration is the highest.

1.1.3 Sectors' Share in Resource Utilization

**Figure 1: Sector Share in Resource Utilization in FY24
(Up to May 2024)**



Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (29 percent) followed by General Public Service (20 percent), Education (14 percent), Defense (7 percent), Public Order & Safety (7 percent), and Agriculture (7 percent) and Social Security and Welfare (7 percent).

1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of operating spending up to May 2024 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to May 2023)

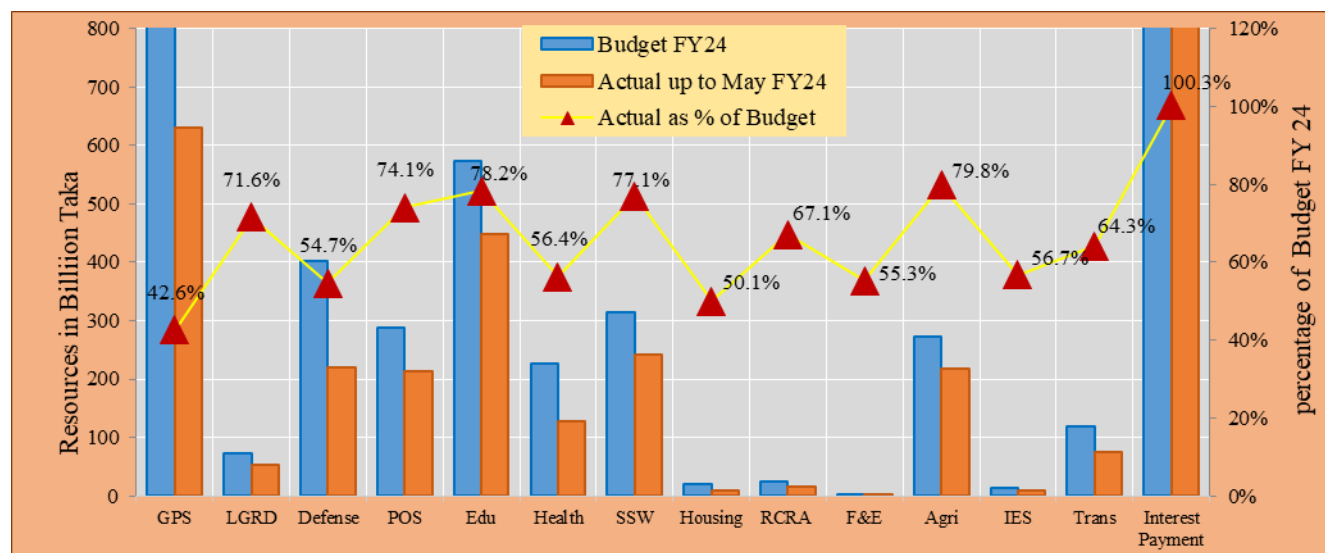


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Predominantly, the sectors of Interest Payment (100.3%), Agriculture (79.8%), Education (78.2%), Social Security and Welfare (77.1%), Public Order and Safety (74.1%), and LGRD (71.6%) have demonstrated superior performance. A table containing detailed data is attached as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY24), actual spending (operating) up to May is 67.6 percent of the budget estimate, compared to 72.41 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP), (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). The status of actual spending up to May 2024 as per economic classification is shown in **Figure 3** and **Figure 4**. The detailed structure and pattern of operating expenditure under this classification are included in the Appendix (**Appendix 3**).

Figure 3: Actual Expenditure according to Economic classification FY24 (up to May 2024)

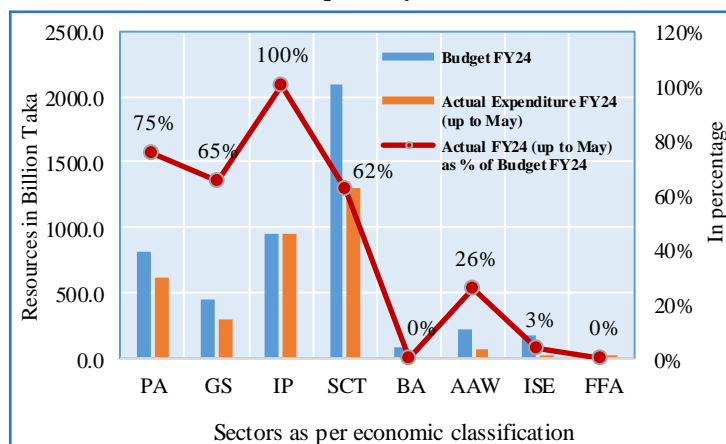
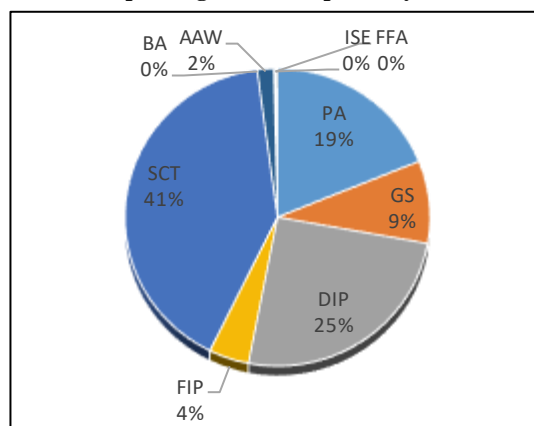


Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to May 2024)



Up to May 2024, the utilization rate of total operating expenditure was 67.6 percent. In certain categories, such as Interest Payment (Domestic & International) (100%) and Pay and Allowance (75%), the spending rate exceeded the overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/divisions for development spending are grouped under 13 broad sectors. The allocation and utilization pattern of **development expenditure**³ is shown in **Table 3**.

Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

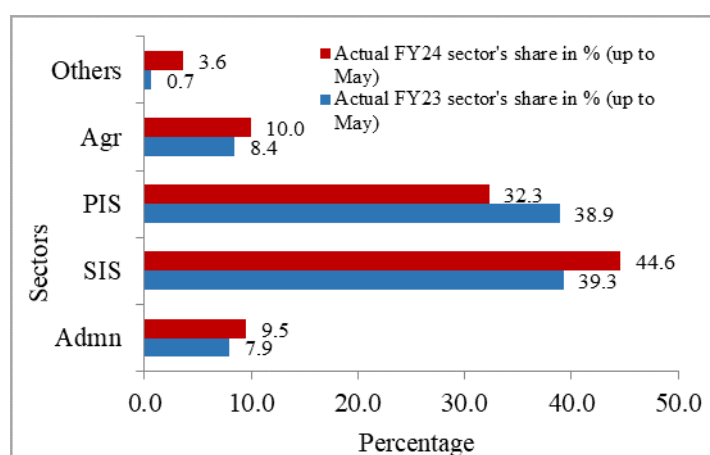
Sectors	Year: 2022-23						Fiscal Year 2023-24					
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to May)	Sector's Share in Actual (up to May (%))	Actual FY23 as % of Revised FY23	Budget FY24	Actual FY24 (up to May)	Budget FY24 as % of Revised FY23	Budget FY24 as % of Actual FY23	Actual FY24 (up to May as % of Budget FY24)	Actual FY24 sector's share in % (up to May)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	17,842	18,113	12,092	6,807	6.43	66.76	19,896	8,020	109.84	164.54	40.31	7.25
LGRD	37,743	41,375	35,027	17,880	16.89	84.66	42,018	21,801	101.55	119.96	51.89	19.71
Defence	1,885	1,838	1,350	408	0.39	73.47	1,542	639	83.91	114.22	41.45	0.58
POS	3,628	2,527	1,866	1,174	1.11	73.87	3,455	1,823	136.72	185.10	52.77	1.65
Edu	48,340	33,686	28,281	11,453	10.82	83.96	46,744	16,091	138.76	165.28	34.42	14.55
Health	18,665	12,184	8,426	3,355	3.17	69.16	15,464	4,134	126.92	183.53	26.73	3.74
SSW	8,786	9,256	8,480	4,760	4.50	91.62	9,005	4,696	97.29	106.19	52.15	4.25
HCS	4,929	6,798	5,965	4,157	3.93	87.74	5,479	2,609	80.60	91.87	47.61	2.36
RCRA	2,970	5,349	4,667	4,010	3.79	87.26	3,032	2,265	56.69	64.97	74.69	2.05
FE	25,937	27,088	26,974	12,664	11.96	99.58	34,686	12,382	128.05	128.59	35.70	11.20
AFL	16,130	18,654	14,442	8,873	8.38	77.42	16,346	11,066	87.63	113.19	67.70	10.01
IES	2,599	2,997	2,578	1,826	1.72	86.04	4,101	1,739	136.85	159.06	42.41	1.57
TC	70,162	61,745	55,361	28,503	26.92	89.66	75,817	23,319	122.79	136.95	30.76	21.09
Total	259,616	241,609	205,510	105,871	100.00	85.06	277,586	110,585	114.89	135.07	39.84	100.00

¹Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

- Up to May 2024, the actual expenditure is 39.84% of the development budget. The actual outturn for the same period of the previous fiscal year was about 40.78% percent of the budget and 43.82% percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (74.69 percent), AFL (67.70 percent) and Public Order and Safety (52.77 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocations like Health, Education, Transport and Communication, Fuel and Energy showed less-than-average performance.

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



Total development expenditure is further classified under 5 broad categories. The status of actual expenditure under these 5 categories till May 2024 is presented in **Figure 5**.

- From the graph, it appears that up to May 2024, the maximum share of spending went to Social Infrastructure (SIS) (44.6 percent), followed by Physical Infrastructure (PIS) (32.3 percent).

2.3 MINISTRY-WISE UTILIZATION PATTERN

The table displaying ministry-wise utilization of the development budget has been annexed in the Appendix (**Appendix- 4**).

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

The following table shows the revenue collection position up to May 2024:

Table 4: Revenue Collection Position

(In Crore Taka)

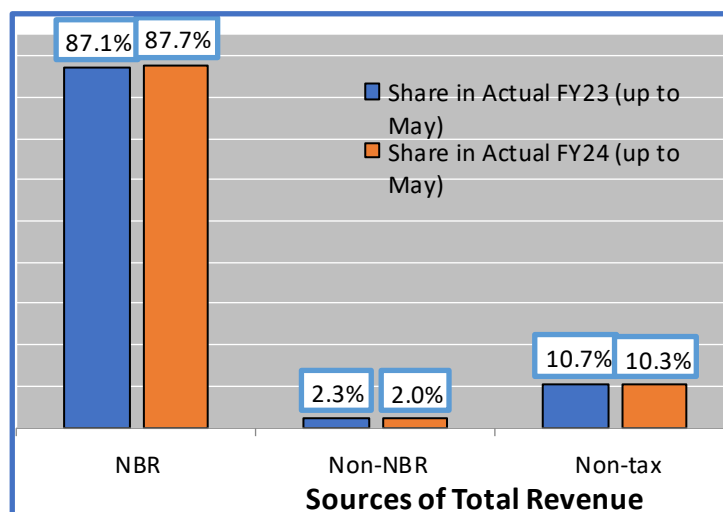
Sources	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget	Revised Budget	Actual	Actual	Actual	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)	Actual FY24 (up to May) as % of Budget FY24
	FY23	FY23	FY23	FY 23 (May)	FY23 (up to May)				
Tax Revenue (a+b)	387,999	387,999	327,778	31,667	284,558	449,998	31,400	315,786	70.2
a. NBR	370,000	370,000	319,800	30,945	277,284	430,000	30,702	308,704	71.8
a.1 Income	121,020	121,094	107,178	9,489	87,370	153,260	9,751	99,673	65.0
a.2 VAT	141,192	146,227	126,262	12,212	110,097	163,836	11,838	121,139	73.9
a.3 Supplementary	58,525	53,675	44,533	5,200	41,922	60,703	5,359	46,137	76.0
a.4 Import Duty	43,994	43,994	36,182	3,747	32,595	46,015	3,397	35,317	76.8
a.5 Export	63	63	3	0	3	66	0	0	0.2
a.6 Excise	4,127	3,941	4,063	178	3,879	4,579	166	4,236	92.5
a.7 Other Taxes	1,080	1,006	1,579	118	1,418	1,540	191	2,202	143.0
b. Non-NBR	17,999	17,999	7,978	722	7,275	19,998	698	7,083	35.4
c. Non-tax Revenue	45,006	45,001	38,956	2,193	33,924	49,997	2,431	36,095	72.2
Total Revenue (a + b + c)	433,005	433,000	366,734	33,861	318,483	499,995	33,831	351,881	70.4
d. Tax-GDP Ratio (base 2015-16)	8.64	8.64	7.30	0.71	6.34	8.99	0.62	6.26	
e. Revenue-GDP ratio (base 2015-16)	9.64	9.64	8.17	0.75	7.09	9.99	0.67	6.97	

- Total revenue collection in FY23 was 8.17 percent of GDP and 84.7 percent of the revised budget target.
- Up to May 2024, total revenue collection increased by 10.5 percent compared to the corresponding period of the previous fiscal year (FY23) and achievement as to the annual target is 70.38 percent.
- In FY24, total revenue is projected to be 10 percent of GDP. This estimate is approximately 15.5 percent higher than the revised budget estimate for FY23 and 36.34 percent above the actual revenue collected in FY23

⁴Detailed information on revenue collection position and growth is included in the appendix (Appendix 5 & 6).

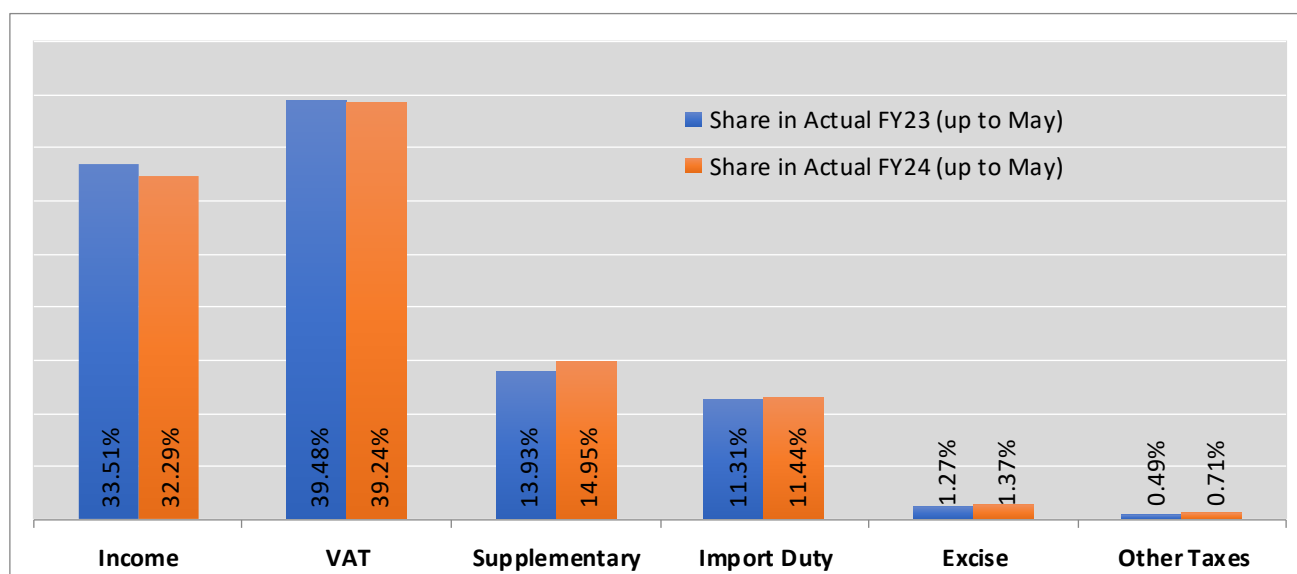
- In FY24, a major share of the government revenue comes from NBR sources (87.7 percent up to May 2024).
- The growth rates of NBR and non-NBR tax revenue stood at 11.33 percent and -2.6 percent, respectively. Meanwhile, non-tax revenue collection grew by 6.4 percent compared to the corresponding period of the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 70.2 and 72.2 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY23 actual tax revenue collection was 7.3 percent of GDP
- Tax revenue collection target for FY24 is 9 percent of GDP. This is 15.98 percent higher than the revised budget of FY23 and 37.3 percent higher than the actual collection of FY23.
- In FY24, as of May 2024, a significant part of NBR tax revenue was generated from indirect taxes. Of the total NBR tax collected, 39.24 percent came from VAT, 32.29 percent from Income Tax, 14.95

percent from Supplementary Duty, 11.44 percent from Import Duty, with the remainder sourced from Excise, Export Duty, and other Taxes.

4.0 Budget Deficit⁵

The budget deficit position is illustrated in **Table 5** below.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year: 2023-24		Accounts May	Accounts 2022-23 up to May 2023	Accounts 2023-24 up to May 2024
	Budget	Revised	Accounts May		Budget	Revised Budget			
1	2	3	4	5	6	7	8	9	10
Revenues	433,003	433,000	33,861	366,746	499,995	478000	33,853	318,490	352,272
Tax Revenue	388,002	388,002	31,669	327,794	449,998	429000	31,421	284,570	316,167
Non-Tax Revenue	45,004	45,000	2,193	38,952	49,997	49000	2,432	33,920	36,105
Foreign Grants	3,271	3,263	13	2,752	3,900	3500	1,908	443	3,112
Revenue and Foreign Grants	436,274	436,263	33,874	369,498	503,895	481500	35,761	318,933	355,384
Non-Development Expenditure	411,406	414,283	37,477	369,974	475,281	453228	35,584	299,997	321,083
Net Outlay for Food Account Operation	540	1,097	-5,441	1,013	502	-1234	-2,045	6,831	2,242
Loans & Advances (Net)	6,501	3,520	-111	-2,178	8,420	2417	-186	-1,321	-4,520
Development Expenditure	259,617	241,607	27,124	205,510	277,582	260007	17,015	105,871	110,585
Development Program financed from Revenue Budget	3,155	3,732	287	4,568	3,768	4378	40	2,352	1,033
Non-ADP Project	7,721	7,436	416	5,795	7,986	7853	1,939	2,561	5,157
Annual Development Programme	246,066	227,566	25,973	192,279	263,000	245000	14,548	99,395	103,099
Non-ADP FFW and Transfer	2,675	2,873	448	2,868	2,828	2775	487	1,562	1,296
Total Expenditure	678,064	660,508	59,049	574,319	761,785	714418	50,367	411,378	429,390
Overall Balance (Including Grants)	-241,790	-224,245	-25,175	-204,821	-257,890	-232918	-14,607	-92,445	-74,006
(In percent of GDP)	-5.38	-5.65	-0.63	-4.56	-5.15	-4.61	-0.29	-2.33	-1.47
Overall Balance (Excluding Grants)	-245,061	-227,508	-25,188	-207,573	-261,790	-236418	-16,514	-92,887	-77,118
(In percent of GDP)	-5.46	-5.73	-0.63	-4.62	-5.23	-4.68	-0.33	-2.34	-1.53

- In FY23, the actual budget deficit (excluding grants) as a percentage of GDP was 4.62 percent. Including grants it was 4.56 percent of GDP;
- Budget deficit (excluding grants) for FY24 is estimated to be 5.23 percent of GDP. Including grants the deficit is expected to be 5.15 percent of GDP;
- For FY24, the actual overall balance up to May 2024 (excluding grants) witnesses a slightly negative value which was -1.53 percent of GDP.

⁵Budget deficit is calculated using the guidelines of the IMF.

5.0 Financing

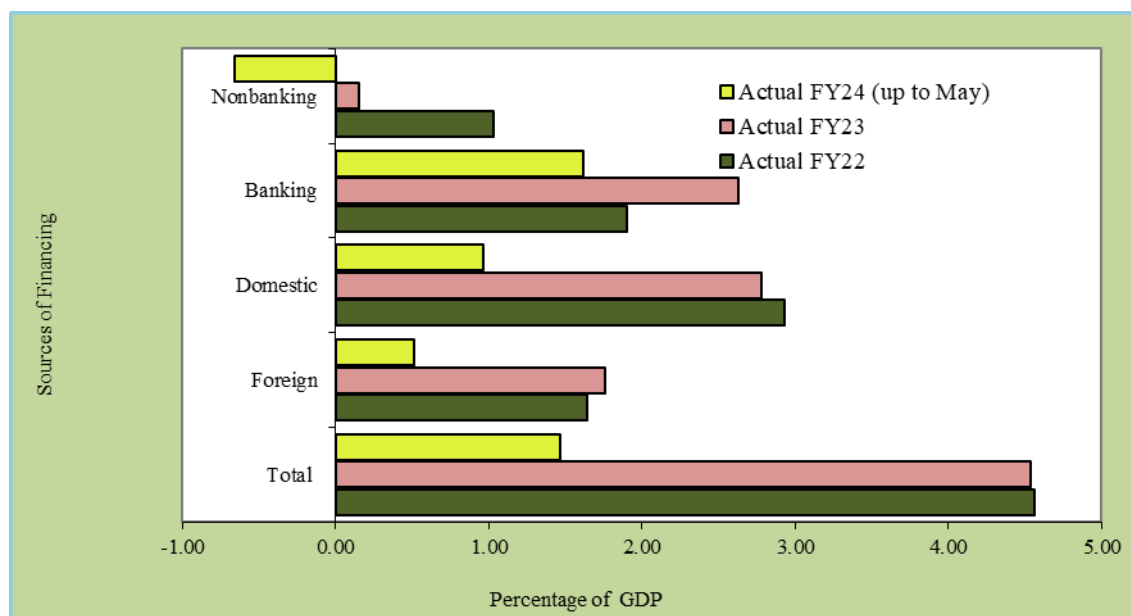
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year:2023-24			Accounts FY23 up to May	Accounts FY24 up to May
	Budget	Revised	Accounts May		Budget	Revised	Accounts May		
1	2	3	4	5	6	7	8	9	10
1.0 Foreign Borrowing-Net	95458.0	83819.0	13842.1	79156.4	102490.2	76293.4	2668.3	29865.1	25715.3
1.1 Foreign Borrowing	112458.0	101969.0	15899.8	96647.5	127190.2	102693.4	4390.2	45726.0	46087.9
1.2 Amortization	-17000.0	-18150.0	-2057.7	-17491.1	-24700.0	-26400.0	-1721.9	-15860.9	-20372.6
2.0 Domestic Borrowing	146335.0	140425.0	11317.7	124734.5	155395.0	156625.0	11990.8	61673.4	48432.4
2.1 Borrowing from Banking System (Net)	106334.0	115425.0	8555.7	118025.0	132395.0	155935.0	13245.3	82659.3	81721.5
2.1.1 Long-Term Debt (Net)	68192.3	73900.2	7500.0	52334.6	86580.3	95742.8	7690.3	46934.6	54629.9
2.1.2 Short-Term Debt (Net)	38141.7	41524.8	1055.7	65690.4	45814.7	60192.2	5554.9	35724.7	27091.6
2.2 Non-Bank Borrowing (Net)	40001.0	25000.0	2762.0	6709.5	23000.0	690.0	-1254.4	-20985.9	-33289.2
2.2.1 National Savings Schemes (Net)	35000.0	20000.0	560.7	-3347.1	18000.0	-7310.0	-2279.5	-2835.9	-14965.3
2.2.2 Others	5001.0	5000.0	2201.3	10056.6	5000.0	8000.0	1025.0	-18150.0	-18323.8
Total - Financing :	241793.0	224244.0	25159.8	203890.9	257885.1	232918.4	14659.2	91538.5	74147.7
(In percent of GDP) (Base: 2015-16)	5.38	5.65	0.56	4.54	5.15	4.61	0.29	2.04	1.47

Figure 8: Sources of Financing Deficit



For FY24, up to May, total financing is positive and overall balance is negative

APPENDICES

Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure

(In crore taka)

Sectors	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 Up to May	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 Up to May
General Public Services	116,828	106,356	3,824	64,294	77,616	147,984	5,873	63,097
LGRD	6,948	6,696	536	4,499	6,097	7,324	475	5,241
Defence	38,110	34,439	2,668	23,558	30,439	40,190	3,309	21,972
Public Order and safety	27,524	25,377	1,770	18,372	23,926	28,812	2,497	21,338
Education & technology	51,637	51,484	4,764	40,883	47,147	57,394	5,231	44,910
Health	18,199	17,565	1,159	10,951	14,096	22,587	1,639	12,729
Social Security and Welfare	28,589	29,825	6,607	20,280	28,980	31,343	4,688	24,160
Housing	1,892	1,899	271	1,113	1,788	1,949	91	976
Recreation, Culture and Religious Affairs	2,400	2,383	247	1,714	2,090	2,535	158	1,702
Fuel and Energy	129	102	6	77	92	133	9	73
Agriculture	25,978	35,647	4,692	29,271	34,544	27,354	1,492	21,818
Industrial & Economic Services	1,442	1,299	64	878	1,091	1,487	71	843
Transport and Communication	11,356	11,201	920	7,480	9,958	11,813	757	7,590
Interest	80,375	90,013	9,949	76,627	92,110	94,376	9,293	94,634
Total - Non-Development Revenue Expenditure	411,407	414,285	37,477	299,997	369,974	475,281	35,584	321,083

Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)	Actual FY24 (up to May) as % Budget FY24
Sub-total = GPS	116,828	106,356	3,824	64,294	77,616	147,984	5,873	63,097	42.6
President's Office	31	28	2	18	21	32	3	21	66.0
Bangladesh Parliament	340	306	22	196	249	335	22	195	58.4
Prime Minister's Office	800	723	40	561	648	931	72	752	80.8
Cabinet Division	84	81	5	50	62	103	6	55	53.1
Election Commission Secretariat	789	674	43	405	525	2,124	905	3,138	147.8
Ministry of Public Administration	3,448	3,191	208	1,802	2,165	3,536	216	1,885	53.3

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)	Actual FY24 (up to May) as % Budget FY24
Bangladesh Public Service Commission	88	86	6	67	78	101	9	75	73.7
Finance Division/3	105,390	95,988	3,280	58,859	70,698	134,981	4,389	53,967	40.0
Internal Resources Division	2,975	2,669	76	947	1,537	3,113	188	1,169	37.6
Financial Institutions Division	93	80	1	52	78	98	1	70	72.1
Economic Relations Division	816	691	33	279	286	699	4	1,270	181.6
Planning Division/4	91	69	4	52	62	88	9	58	66.1
Implementation Monitoring and Evaluation Division	65	54	4	27	50	61	7	32	53.0
Statistics and Informatics Division	271	206	10	136	160	261	21	142	54.5
Ministry of Foreign Affairs	1,547	1,510	89	843	998	1,521	22	267	17.5
Sub-total = LGRD	6,948	6,696	536	4,499	6,097	7,324	475	5,241	71.6
Local Government Division	5,861	5,634	509	3,998	5,077	6,200	371	4,634	74.7
Rural Development and Cooperative Division	681	621	21	467	586	671	103	575	85.7
Ministry of Chittagong Hill Tracts Affairs	406	441	6	33	434	453	1	33	7.3
Sub-total = Defence	38,110	34,439	2,668	23,558	30,439	40,190	3,309	21,972	54.7
Ministry of Defence -Defence Services	36,156	32,636	2,549	22,462	28,675	38,284	3,114	20,803	54.3
Ministry of Defence -Others Services	1,909	1,766	117	1,071	1,730	1,861	192	1,145	61.5
Armed Forces Division	45	37	2	25	34	45	3	25	54.7
Sub-total=POS	27,524	25,377	1,770	18,372	23,926	28,812	2,497	21,338	74.1
Supreme Court of Bangladesh	230	209	13	152	186	237	21	187	79.0
Law and Justice Division	1,612	1,421	81	920	1,082	1,766	112	1,002	56.7
Public Security Division	22,980	21,458	1,508	15,738	20,609	23,981	2,157	18,360	76.6
Legislative and Parliamentary Affairs Division	39	33	2	21	30	41	2	30	74.6
Anti-Corruption Commission Bangladesh	160	133	12	92	113	166	15	106	63.5
Security Service Division	2,503	2,122	153	1,448	1,907	2,621	190	1,652	63.0
Sub-total = Edu	51,637	51,484	4,764	40,883	47,147	57,394	5,231	44,910	78.2
Ministry of Primary and Mass Education	20,119	19,918	1,599	14,951	17,565	22,704	1,626	16,398	72.2
Secondary and Higher Education Division	23,360	23,588	2,531	19,885	22,404	25,931	2,911	21,832	84.2
Ministry of Science and Technology	602	578	88	441	551	627	105	485	77.3
Information & Communication Technology Division	386	335	10	232	287	352	29	224	63.7
Technical and Madrasa Education Division	7,170	7,065	536	5,375	6,341	7,779	560	5,971	76.8

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)	Actual FY24 (up to May) as % Budget FY24
Sub-total = Health	18,199	17,565	1,159	10,951	14,096	22,587	1,639	12,729	56.4
Health Services Division	13,430	13,261	948	8,447	11,004	17,221	1,119	9,576	55.6
Medical Education and Family Welfare Division	4,768	4,304	212	2,504	3,092	5,367	520	3,153	58.8
Sub-total = SSW	28,589	29,825	6,607	20,280	28,980	31,343	4,688	24,160	77.1
Ministry of Social Welfare	9,401	9,325	593	6,978	8,936	11,033	2,536	9,919	89.9
Ministry of Women and Children'S Affairs	3,507	3,608	291	912	3,392	3,778	91	964	25.5
Ministry of Food	4,335	4,842	4,174	4,207	4,422	5,084	1,430	5,222	102.7
Ministry of Disaster Management and Relief	5,494	6,233	1,101	3,246	6,583	5,532	188	2,886	52.2
Ministry of Liberation War Affairs	5,851	5,816	448	4,937	5,647	5,916	443	5,170	87.4
Sub-total = HCS	1,892	1,899	271	1,113	1,788	1,949	91	976	50.1
Ministry of Housing and Public Works	1,892	1,899	271	1,113	1,788	1,949	91	976	50.1
Sub-total = RCRA	2,400	2,383	247	1,714	2,090	2,535	158	1,702	67.1
Ministry of Information and Broadcasting	816	854	109	694	767	839	70	595	70.9
Ministry of Cultural Affairs	390	367	19	260	337	437	33	299	68.4
Ministry of Religious Affairs	318	314	32	205	302	333	4	210	62.9
Ministry of Youth and Sports	876	848	87	555	683	927	52	599	64.6
Sub-total = FE	129	102	6	77	92	133	9	73	55.3
Energy and Mineral Resources Division	72	60	5	45	54	83	8	53	64.7
Power Division	57	41	1	32	37	50	2	20	39.8
Sub-total = Agr	25,978	35,647	4,692	29,271	34,544	27,354	1,492	21,818	79.8
Ministry of Agriculture	19,881	29,705	4,467	25,343	29,108	20,770	1,065	17,539	84.4
Ministry of Fisheries and Livestock	1,726	1,668	101	853	1,515	1,813	100	1,023	56.4
Ministry of Environment Forest and Climate Change	762	720	48	518	638	788	58	625	79.3
Ministry of Land	1,351	1,331	75	901	1,090	1,533	105	1,020	66.5
Ministry of Water Resources	2,258	2,223	1	1,656	2,193	2,450	164	1,612	65.8
Sub-total = IES	1,442	1,299	64	878	1,091	1,487	71	843	56.7
Ministry of Commerce	300	254	11	168	201	285	14	130	45.4
Ministry of Labour and Employment	199	187	12	95	115	223	13	112	50.4
Ministry of Industries	376	332	6	243	315	370	8	254	68.6
Ministry of Expatriates' Welfare and Overseas Employment	357	332	25	242	292	392	23	204	52.1

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)	Actual FY24 (up to May) as % Budget FY24
Ministry of Textiles and Jute	210	194	9	131	170	216	13	143	66.1
Sub-total = TC	11,356	11,201	920	7,480	9,958	11,813	757	7,590	64.3
Road Transport and Highways Division	5,352	5,351	478	3,157	4,786	5,648	332	3,283	58.1
Ministry of Railways	3,924	3,882	329	2,817	3,328	4,050	299	2,738	67.6
Ministry of Shipping	821	776	33	537	737	846	10	533	63.0
Ministry of Civil Aviation and Tourism	72	60	1	44	57	54	8	39	72.6
Posts and Telecommunication Division	1,181	1,127	78	923	1,047	1,206	108	994	82.4
Bridges Division	7	5	0	3	3	9	0	3	32.0
Sub-total = Interest	80,375	90,013	9,949	76,627	92,110	94,376	9,293	94,634	100.3
Domestic	73,175	80,691	6,808	67,784	82,673	82,000	8,481	80,968	98.7
Foreign	7,200	9,322	3,141	8,843	9,437	12,376	811	13,666	110.4
Total Non-Development Revenue Expenditure	411,407	414,285	37,477	299,997	369,974	475,281	35,584	321,083	67.6

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to May)	Budget FY24	Actual FY24 (up to May)	Actual FY23 (up to May) as % of Budget FY23	Actual FY24 (up to May) as % of Budget FY24
1	2	3	4	5	6	7	8	9
Pay and Allowances	74,266	73,172	63,847	55,941	80,463	60,619	75.3	75.3
Pay of Officers	11,958	11,474	9,811	8,909	13,316	9,255	74.5	69.5
Pay of Establishment	27,340	26,939	24,433	22,302	29,236	22,654	81.6	77.5
Allowances	34,968	34,760	29,603	24,730	37,911	28,709	70.7	75.7
Goods and Services	38,986	39,071	33,922	23,184	44,232	28,742	59.5	65.0
Supplies and Services	28,234	28,622	24,448	17,707	32,801	22,342	62.7	68.1
Repairs Maintenance and Rehabilitation	10,751	10,449	9,473	5,477	11,431	6,400	50.9	56.0
Interest Payments	80,375	90,013	92,110	76,627	94,376	94,634	95.3	100.3
Domestic	73,175	80,691	82,673	67,784	82,000	80,968	92.6	98.7
Foreign	7,200	9,322	9,437	8,843	12,376	13,666	122.8	110.4
Subsidies and Incentives and Current Transfers	174,925	185,696	167,269	123,699	209,902	130,219	70.7	62.0

Subsidies	56,535	77,196	70,719	58,031	84,002	47,704	102.6	56.8
Grants in Aid	67,210	60,561	56,160	43,745	72,059	49,071	65.1	68.1
Pensions and Gratuities	31,036	29,137	22,317	19,812	32,869	21,197	63.8	64.5
Others	4,919	3,576	2,883	2,110	5,747	2,346	42.9	40.8
Block Allocations	4,691	2,133	0	0	7,274	0	0.0	0.0
Unexpected	3,000	1,569	0	0	4,000	0	0.0	0.0
Others	1,691	564	0	0	3,274	0	0.0	0.0
Total - Operating Recurrent Expenditure (A) :	373,243	390,085	357,147	279,451	436,247	314,213	74.9	72.0
Acquisition of Assets and Works	22,975	16,587	12,603	8,122	22,082	5,650	35.4	25.6
Acquisition of Assets	21,904	15,800	12,160	7,679	21,121	5,511	35.1	26.1
Acquisition of Land	1,071	788	443	443	961	140	41.3	14.5
Total - Augmented Operating Recurrent Expenditure (A+B):	396,218	406,673	369,750	287,573	458,329	319,863	72.6	69.8
Investments in Shares and Equities	15,143	7,558	224	224	16,952	545	1.5	3.2
Share Capital	15,143	7,558	224	224	16,952	545	1.5	3.2
Foreign Financial Assets (F)	46	52	0	0	0	674	0.0	#DIV/0!
Total Operating Capital Expenditure (B+C+F)	38,164	24,198	12,827	8,346	39,034	6,870	21.9	17.6
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F)	411,407	414,283	369,974	287,797	475,281	321,083	70.0	67.6

Appendix 4: Development Expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)	Actual FY23 (up to May) as % of Revised Budget FY23	Actual FY24 (up to May) as % Budget FY24
Sub-total = GPS	17,841.90	18,112.99	938.45	6,807.41	12,091.73	19,895.73	2,735.98	8,019.89	37.58	40.31
Bangladesh Parliament	0.80	0.50	0.00	0.00	0.50	2.00	0.00	0.00	0.00	0.00
Prime Minister's Office	4,975.33	4,021.48	130.41	2,277.98	2,812.14	3,520.22	154.39	1,466.26	56.65	41.65
Cabinet Division	53.29	26.98	0.06	0.40	25.03	7.52	0.00	0.43	1.48	5.66
Election Commission Secretariat	749.00	748.69	57.18	321.84	352.74	282.45	43.00	180.35	42.99	63.85
Ministry of Public Administration	663.23	401.83	39.51	179.95	330.25	1,003.00	405.32	700.20	44.78	69.81
Bangladesh Public Service Commission	36.00	30.00	4.03	10.13	19.36	30.00	1.41	10.39	33.78	34.65
Finance Division/3	6,302.25	5,511.71	452.73	2,563.90	5,279.66	6,543.36	813.17	3,472.11	46.52	53.06

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)	Actual FY23 (up to May) as % of Revised Budget FY23	Actual FY24 (up to May) as % Budget FY24
Internal Resources Division	502.47	101.30	3.43	25.66	53.93	382.51	0.14	18.31	25.33	4.79
Financial Institutions Division	2,758.65	3,275.83	217.15	1,323.29	2,831.23	2,851.30	1,188.34	1,958.29	40.40	68.68
Economic Relations Division	76.68	47.99	0.71	6.87	42.86	65.61	1.00	8.75	14.32	13.34
Planning Division/4	1,272.24	3,542.84	3.27	17.11	84.31	4,794.61	1.83	25.02	0.48	0.52
Implementation Monitoring and Evaluation Division	209.55	136.89	0.38	2.65	134.68	122.58	120.91	128.81	1.94	105.08
Statistics and Informatics Division	139.00	175.98	29.59	77.62	125.03	154.13	6.48	50.97	44.11	33.07
Ministry of Foreign Affairs	103.41	90.98	0.00	0.00	0.02	136.44	0.00	0.00	0.00	0.00
Sub-total = LGRD	37,742.55	41,375.32	2,346.36	17,880.09	35,027.29	42,018.10	2,818.30	21,801.28	43.21	51.89
Local Government Division	35,845.94	39,567.87	2,018.81	16,803.74	33,537.53	40,503.92	2,756.96	21,028.39	42.47	51.92
Rural Development and Cooperative Division	964.43	847.24	217.37	523.93	621.86	762.47	32.54	320.48	61.84	42.03
Ministry of Chittagong Hill Tracts Affairs	932.18	960.21	110.18	552.42	867.90	751.71	28.80	452.41	57.53	60.18
Sub-total = Defence	1,885.00	1,837.91	74.67	408.00	1,350.23	1,542.25	136.19	639.32	22.20	41.45
Ministry of Defence -Defence Services	1,885.00	1,837.91	74.67	408.00	1,350.23	1,542.25	136.19	639.32	22.20	41.45
Sub-total=POS	3,628.48	2,526.77	405.44	1,174.01	1,866.41	3,454.72	368.76	1,823.15	46.46	52.77
Law and Justice Division	310.71	332.40	40.01	136.28	239.95	175.91	1.31	128.85	41.00	73.25
Public Security Division	1,613.73	1,119.05	100.71	369.05	664.14	1,716.06	153.89	695.32	32.98	40.52
Legislative and Parliamentary Affairs Division	1.00	1.20	0.20	0.76	0.96	2.00	0.44	1.77	63.71	88.59
Anti-Corruption Commission Bangladesh	18.71	11.03	1.13	1.60	7.74	18.44	0.01	6.03	14.55	32.72
Security Service Division	1,684.33	1,063.09	263.39	666.31	953.61	1,542.31	213.11	991.18	62.68	64.27
Sub-total = Edu	48,340.49	33,685.72	1,399.24	11,453.02	28,281.17	46,743.99	1,477.48	16,090.80	34.00	34.42
Ministry of Primary and Mass Education	11,641.55	7,784.68	673.32	3,426.11	6,250.44	12,018.41	625.80	5,134.50	44.01	42.72
Secondary and Higher Education Division	16,600.54	10,064.60	320.33	4,937.58	8,091.97	16,906.71	307.40	3,940.42	49.06	23.31
Ministry of Science and Technology	16,011.46	12,243.27	84.19	1,303.00	11,071.57	12,980.13	228.45	4,843.81	10.64	37.32
Information & Communication Technology Division	1,529.94	1,507.17	204.06	892.85	1,439.81	2,015.93	257.04	1,285.70	59.24	63.78
Technical and Madrasa Education Division	2,557.00	2,086.00	117.34	893.48	1,427.37	2,822.81	58.79	886.36	42.83	31.40
Sub-total = Health	18,665.30	12,183.77	529.04	3,354.76	8,426.05	15,464.08	661.09	4,134.31	27.53	26.73
Health Services Division	15,851.47	9,790.96	415.92	2,821.38	6,660.24	12,210.07	480.63	3,311.64	28.82	27.12
Medical Education and Family Welfare Division	2,813.83	2,392.81	113.12	533.39	1,765.80	3,254.01	180.46	822.67	22.29	25.28

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)	Actual FY23 (up to May) as % of Revised Budget FY23	Actual FY24 (up to May) as % Budget FY24
Sub-total = SSW	8,786.06	9,255.70	1,543.29	4,760.20	8,479.66	9,004.90	1,306.81	4,696.26	51.43	52.15
Ministry of Social Welfare	798.81	698.41	15.00	286.52	526.53	1,183.65	20.41	248.76	41.02	21.02
Ministry of Women and Children'S Affairs	783.44	794.47	97.71	403.03	836.20	976.32	108.43	496.74	50.73	50.88
Ministry of Food	1,336.45	987.02	12.15	190.21	591.79	932.05	425.85	759.09	19.27	81.44
Ministry of Disaster Management and Relief	4,734.57	4,530.66	626.91	2,467.13	4,326.80	4,585.43	689.81	2,439.00	54.45	53.19
Ministry of Liberation War Affairs	1,132.79	2,245.14	791.52	1,413.31	2,198.33	1,327.45	62.32	752.67	62.95	56.70
Sub-total = HCS	4,928.86	6,798.40	1,218.70	4,157.07	5,964.63	5,479.47	321.12	2,608.67	61.15	47.61
Ministry of Housing and Public Works	4,928.86	6,798.40	1,218.70	4,157.07	5,964.63	5,479.47	321.12	2,608.67	61.15	47.61
Sub-total = RCRA	2,969.77	5,348.71	1,799.27	4,010.12	4,667.42	3,032.39	208.27	2,265.00	74.97	74.69
Ministry of Information and Broadcasting	282.00	521.32	154.85	235.23	380.97	211.68	31.85	104.79	45.12	49.50
Ministry of Cultural Affairs	247.34	294.34	31.99	159.67	249.19	262.08	33.01	170.80	54.25	65.17
Ministry of Religious Affairs	2,034.74	3,746.55	1,581.69	3,336.38	3,433.03	2,176.15	116.02	1,703.84	89.05	78.30
Ministry of Youth and Sports	405.69	786.50	30.74	278.83	604.24	382.48	27.38	285.56	35.45	74.66
Sub-total = FE	25,936.76	27,088.30	4,723.20	12,664.28	26,973.83	34,686.48	709.27	12,382.34	46.75	35.70
Energy and Mineral Resources Division	1,797.65	1,841.65	106.06	295.68	1,720.67	911.44	168.28	453.17	16.06	49.72
Power Division	24,139.11	25,246.65	4,617.14	12,368.60	25,253.16	33,775.04	540.99	11,929.17	48.99	35.32
Sub-total = Agr	16,129.67	18,653.64	1,262.53	8,872.74	14,441.64	16,346.32	1,741.34	11,066.43	47.57	67.70
Ministry of Agriculture	4,338.84	4,100.41	504.77	2,203.86	3,429.10	4,347.97	551.59	2,569.22	53.75	59.09
Ministry of Fisheries and Livestock	2,081.45	1,965.40	316.54	682.36	1,569.50	2,427.15	83.36	617.57	34.72	25.44
Ministry of Environment Forest and Climate Change	738.69	637.31	20.44	104.55	572.97	851.32	26.21	129.46	16.41	15.21
Ministry of Land	1,032.54	618.28	15.64	86.16	174.00	925.54	9.95	287.02	13.94	31.01
Ministry of Water Resources	7,938.15	11,332.24	405.15	5,795.81	8,696.06	7,794.34	1,070.24	7,463.17	51.14	95.75
Sub-total = IES	2,599.38	2,996.91	923.20	1,825.91	2,578.39	4,101.22	166.74	1,739.22	60.93	42.41
Ministry of Commerce	244.90	147.37	4.53	15.63	140.47	308.12	6.57	17.23	10.60	5.59
Ministry of Labour and Employment	158.00	282.50	69.55	175.87	215.04	123.79	1.28	93.90	62.26	75.85
Ministry of Industries	1,144.78	1,890.58	825.28	1,408.37	1,715.46	2,652.95	118.58	1,411.32	74.49	53.20
Ministry of Expatriates' Welfare and Overseas Employment	632.70	267.46	11.30	112.43	197.43	625.98	8.34	69.93	42.04	11.17
Ministry of Textiles and Jute	419.00	409.00	12.55	113.60	309.98	390.38	31.97	146.85	27.78	37.62

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)	Actual FY23 (up to May) as % of Revised Budget FY23	Actual FY24 (up to May) as % Budget FY24
Sub-total = TC	70,161.72	61,744.87	9,960.91	28,503.01	55,361.27	75,816.81	4,363.25	23,318.57	46.16	30.76
Road Transport and Highways Division	31,295.87	29,896.58	5,712.02	16,298.53	26,406.41	34,062.21	2,412.87	12,213.32	54.52	35.86
Ministry of Railways	14,928.66	12,596.47	535.74	2,238.12	11,374.74	14,960.06	149.31	1,514.05	17.77	10.12
Ministry of Shipping	6,402.48	4,697.71	526.16	2,314.95	3,947.30	9,954.72	44.02	2,806.46	49.28	28.19
Ministry of Civil Aviation and Tourism	6,931.96	5,568.16	1.35	1,440.52	5,100.10	6,542.28	1.54	1,473.73	25.87	22.53
Posts and Telecommunication Division	1,312.91	1,918.51	383.42	836.58	1,588.83	1,233.28	463.49	1,016.90	43.61	82.46
Bridges Division	9,289.84	7,067.44	2,802.22	5,374.32	6,943.88	9,064.26	1,292.00	4,294.10	76.04	47.37
Total Development Revenue Expenditure	259,615.94	241,609.01	27,124.30	105,870.62	205,509.71	277,586.46	17,014.59	110,585.24	43.82	39.84

Appendix 5: Revenue Collection

(in crore taka)

Sectors	Actual FY22	Fiscal Year 2022-23					Fiscal Year 2023-24		
		Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)
Tax Revenue (a+b)+B4B42:K61	299,684.0	387,998.6	387,998.6	31,667.1	284,558.4	327,777.8	449,998.2	31,400.1	315,786.4
a. NBR	292,981.9	370,000.0	370,000.0	30,945.2	277,283.8	319,799.7	429,999.7	30,702.0	308,703.6
a.1 Income	96,169.3	121,020.0	121,094.0	9,489.0	87,370.1	107,177.5	153,260.0	9,750.8	99,672.5
a.2 VAT	117,048.3	141,191.6	146,226.8	12,212.5	110,096.6	126,262.0	163,836.4	11,837.7	121,139.3
a.3 Supplementary	41,185.8	58,524.5	53,675.0	5,200.4	41,922.0	44,533.5	60,703.3	5,359.0	46,136.7
a.4 Import Duty	34,367.8	43,994.3	43,994.0	3,747.1	32,595.3	36,181.7	46,015.0	3,397.2	35,317.0
a.5 Export	0.9	62.8	63.0	0.0	2.8	2.9	66.0	0.0	0.1
a.6 Excise	3,106.7	4,126.7	3,941.2	177.8	3,879.2	4,063.2	4,579.0	166.2	4,236.0
a.6 Other Taxes	1,103.0	1,080.0	1,006.0	118.4	1,417.7	1,578.9	1,540.0	191.2	2,202.0
b. Non-NBR	6,702.1	17,998.6	17,998.6	721.9	7,274.6	7,978.2	19,998.4	698.0	7,082.8
b.1 Narcotics & Liquor	332.9	151.7	151.7	48.1	553.0	607.2	457.7	51.4	518.9
b.2 Vehicles	1,642.5	1,264.0	1,264.0	154.4	1,537.1	1,688.0	3,000.0	173.0	1,593.8
b.3 Land Revenue	859.2	2,084.5	2,084.5	92.3	881.1	992.9	2,210.0	83.6	909.2
b.4 Stamp Duty	3,390.9	13,878.7	13,880.7	351.6	3,727.4	4,092.5	13,617.6	313.8	3,425.9
b.5 Surcharge	476.5	619.7	617.7	75.5	576.1	597.4	713.2	76.3	635.1

		Fiscal Year 2022-23					Fiscal Year 2023-24		
Sectors	Actual FY22	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23	Budget FY24	Actual FY24 (May)	Actual FY24 (up to May)
c. Non-tax Revenue	35,597.8	45,006.0	45,001.0	2,193.4	33,924.3	38,956.1	49,996.7	2,431.4	36,094.5
c.1 Dividend and Profit	5,019.4	1,884.2	1,477.8	20.2	1,476.1	1,745.7	9,346.3	402.0	11,740.8
c.2 Interest	1,950.2	16,669.7	15,471.0	191.0	4,620.4	5,314.9	7,521.3	140.8	1,800.2
c.3 Administrative Fees and Charges	2,364.9	7,920.7	7,824.2	233.2	2,444.4	2,681.5	5,864.2	207.3	2,369.5
c.4 Fines, Penalties and Forfeiture	1,094.1	478.2	427.1	114.4	1,104.7	1,248.1	984.7	90.7	1,377.8
c.5 Receipts for Services Rendered	5,232.5	6,768.3	8,100.0	528.1	5,429.5	6,002.0	8,698.4	385.6	4,701.7
c.6 Rents, Leases and Recoveries	891.2	350.4	391.7	153.1	952.2	1,110.0	548.1	119.9	1,054.4
c.7 Tolls and Levies	833.4	1,127.5	1,127.5	86.3	858.7	913.1	1,230.9	92.5	896.4
c.8 Non-Commercial Sales	2,807.2	2,350.1	2,855.9	182.8	2,009.8	2,242.1	4,046.7	186.6	1,990.5
c.9 Other Non-Tax Revenue and Receipts	15,097.6	7,159.8	7,035.7	677.5	14,830.1	17,452.6	11,665.4	799.6	9,992.1
c.10 Capital Revenue	307.4	297.1	290.0	6.8	198.4	246.3	90.7	6.4	171.1
Total Revenue (a+b+c)	335,281.9	433,004.6	432,999.6	33,860.5	318,482.7	366,733.9	499,994.9	33,831.4	351,880.9
d. Tax-GDP Ratio (base: 2015-16)	7.55	8.64	8.64	0.71	6.34	7.30	8.99	0.62	6.26
e. Revenue-GDP ratio (base 2015-16)	8.44	9.64	9.64	0.75	7.09	8.17	9.99	0.67	6.97

Appendix 6: Revenue Receipts (Growth Scenario)

Sectors	(Revised Budget FY23/Budget FY23)*100	(Budget FY24/Actual FY23)*100	(Budget FY24/ Revised Budget FY23)*100	Share in Total Revenue Actual FY23	(Actual FY24 up to May/Actual FY23 up to May)*100	(Actual FY24 up to May/ Budget FY24)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)+B4B42:K61	100.0	137.3	116.0	89.4	111.0	70.2
a. NBR	100.0	134.5	116.2	87.2	111.3	71.8
a.1 Income	100.1	143.0	126.6	29.2	114.1	65.0
a.2 VAT	103.6	129.8	112.0	34.4	110.0	73.9
a.3 Supplementary	91.7	136.3	113.1	12.1	110.1	76.0
a.4 Import Duty	100.0	127.2	104.6	9.9	108.4	76.8
a.5 Export	100.3	2313.1	104.8	0.0	4.7	0.2
a.6 Excise	95.5	112.7	116.2	1.1	109.2	92.5
a.6 Other Taxes	93.1	97.5	153.1	0.4	155.3	143.0

b. Non-NBR	100.0	250.7	111.1	2.2	97.4	35.4
b.1 Narcotics & Liquor	100.0	75.4	301.7	0.2	93.8	113.4
b.2 Vehicles	100.0	177.7	237.3	0.5	103.7	53.1
b.3 Land Revenue	100.0	222.6	106.0	0.3	103.2	41.1
b.4 Stamp Duty	100.0	332.7	98.1	1.1	91.9	25.2
b.5 Surcharge	99.7	119.4	115.5	0.2	110.2	89.1
c. Non-tax Revenue	100.0	128.3	111.1	10.6	106.4	72.2
c.1 Dividend and Profit	78.4	535.4	632.4	0.5	795.4	125.6
c.2 Interest	92.8	141.5	48.6	1.4	39.0	23.9
c.3 Administrative Fees and Charges	98.8	218.7	74.9	0.7	96.9	40.4
c.4 Fines, Penalties and Forfeiture	89.3	78.9	230.6	0.3	124.7	139.9
c.5 Receipts for Services Rendered	119.7	144.9	107.4	1.6	86.6	54.1
c.6 Rents, Leases and Recoveries	111.8	49.4	139.9	0.3	110.7	192.4
c.7 Tolls and Levies	100.0	134.8	109.2	0.2	104.4	72.8
c.8 Non-Commercial Sales	121.5	180.5	141.7	0.6	99.0	49.2
c.9 Other Non-Tax Revenue and Receipts	98.3	66.8	165.8	4.8	67.4	85.7
c.10 Capital Revenue	97.6	36.8	31.3	0.1	86.2	188.6
Total Revenue (a+b+c)	100.0	136.3	115.5	100.0	110.5	70.4

Notes:

Income= Tax on Income/property/profit/wealth

Import= Import & export duty

Sup= Supplementary duty

Ex= Excise taxes

NL= Narcotics & Liquor

DP= Dividend & profit

PO&R= Post office & Railway

IFT= Interest/Fees/Tolls & Other receipts

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