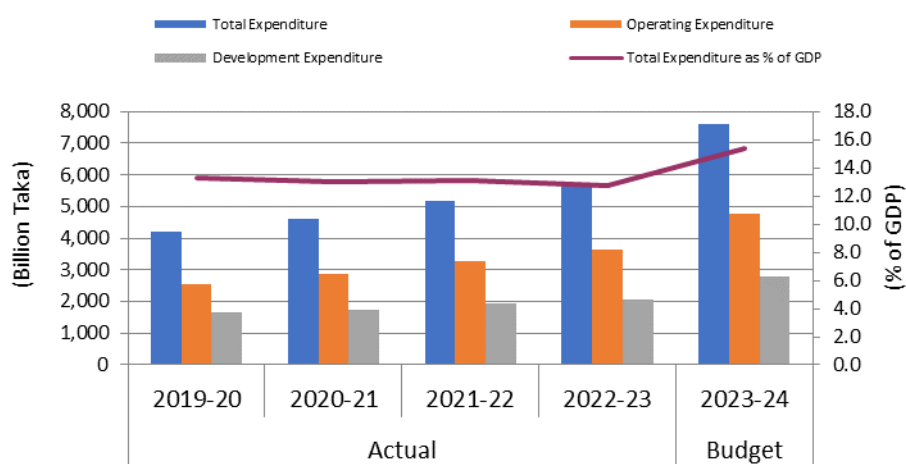


Monthly Report on Fiscal Position

August 2023

(Fiscal Year 2023-24)

Government Expenditure



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CONTENTS

<i>Executive Summary</i>	<i>i</i>
<i>Monthly Report on Fiscal Position</i>	<i>5</i>
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 August 2023).....	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY24 (Up to August 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](#)

Table1: OperatingExpenditure 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	13

[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	20
Appendix 6 Revenue Receipts (Growth Scenario).....	21

Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is 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 next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to August, 2023 in the current fiscal year (FY24) is 9.3 percent of the operating budget estimates. Actual development expenditure during the same period is 3.41 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to August 2023, 13 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (73 percent). Total NBR tax collection is 11 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to August 2023, in FY24, overall balance (excluding grants) witnessed a positive value which was 0.21 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. Sector-wise utilization pattern along with progress so far made has been 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 August)	Actual FY24 (up to August) as % of Budget FY24
1	2	3	4	5	6	7	8	9	10	11	12
GPS	116,828	106,356	76,660	21.2	72.1	147,984	126.7	139.1	193.0	8,303	5.6
LGRD	6,948	6,696	6,092	1.7	91.0	7,324	105.4	109.4	120.2	488	6.7
Defense	38,110	34,439	30,426	8.4	88.3	40,190	105.5	116.7	132.1	3,223	8.0
POS	27,524	25,377	23,924	6.6	94.3	28,812	104.7	113.5	120.4	3,150	10.9
Edu	51,637	51,484	47,207	13.1	91.7	57,394	111.1	111.5	121.6	6,904	12.0
Health	18,199	17,565	14,115	3.9	80.4	22,587	124.1	128.6	160.0	1,702	7.5
SSW	28,589	29,825	28,986	8.0	97.2	31,343	109.6	105.1	108.1	1,055	3.4
Housing	1,892	1,899	1,770	0.5	93.2	1,949	103.0	102.6	110.1	82	4.2
RCRA	2,400	2,383	2,054	0.6	86.2	2,535	105.6	106.4	123.4	233	9.2
F&E	129	102	92	0.0	90.2	133	103.2	130.7	144.8	9	6.7
Agri	25,978	35,647	34,925	9.7	98.0	27,354	105.3	76.7	78.3	3,388	12.4
IES	1,442	1,299	963	0.3	74.1	1,487	103.1	114.4	154.3	162	10.9
TC (Tarns & Com)	11,356	11,201	9,886	2.7	88.3	11,813	104.0	105.5	119.5	561	4.8
Interest Payment	80,375	90,013	83,944	23.3	93.3	94,376	117.4	104.8	112.4	15,169	16.1
Total	411,407	414,285	361,043	100	87.1	475,281	115.5	114.7	131.6	44,429	9.3

Some of the noteworthy features are:

- For FY24, budget allocation was raised by 14.72 percent over the FY23 revised budget estimates and 15.53 percent over the original budget;
- Up to August 2023, spending in Interest payment, Agriculture, Education (Edu), Public order and safety (POS), and Industries, Jute, Textiles, Commerce, Labor & Overseas (IES) were on the higher side. Sectors like Social Security and Welfare (SSW), Housing, Transport and Communication (TC) and General Public Services (GPS) had lesser 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 also 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 Share in Actual expenditure FY23	36.3	27.2	2.8	9.7	23.3	0.8
Sector Share in Budget FY24	45.7	25.4	2.5	5.8	19.9	0.8
Sector share in Actual expenditure FY24 (Up to August)	33.0	23.0	1.3	7.6	34.1	0.9

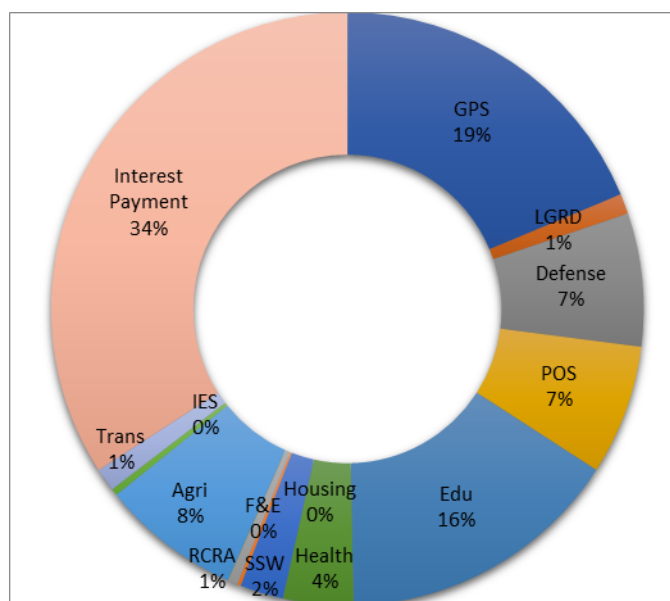
Note:

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 includes Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- Broadly in the budget for FY24, share of the administration sector has increased and allocations against all other categories are reduced in comparison to the actual expenditure in FY23;
- Till August 2023, among all categories expenditure on Interest Payment was the highest.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY24
(Up to August 2023)



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

- Individually the largest share goes to Interest Payment (34 percent) followed by General Public Service (19 percent), Education (16 percent), Agriculture (08 percent), Defense (07 percent), and Public Order & Safety (07 percent).

1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of operating spending up to August, 2023 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to August 2023)

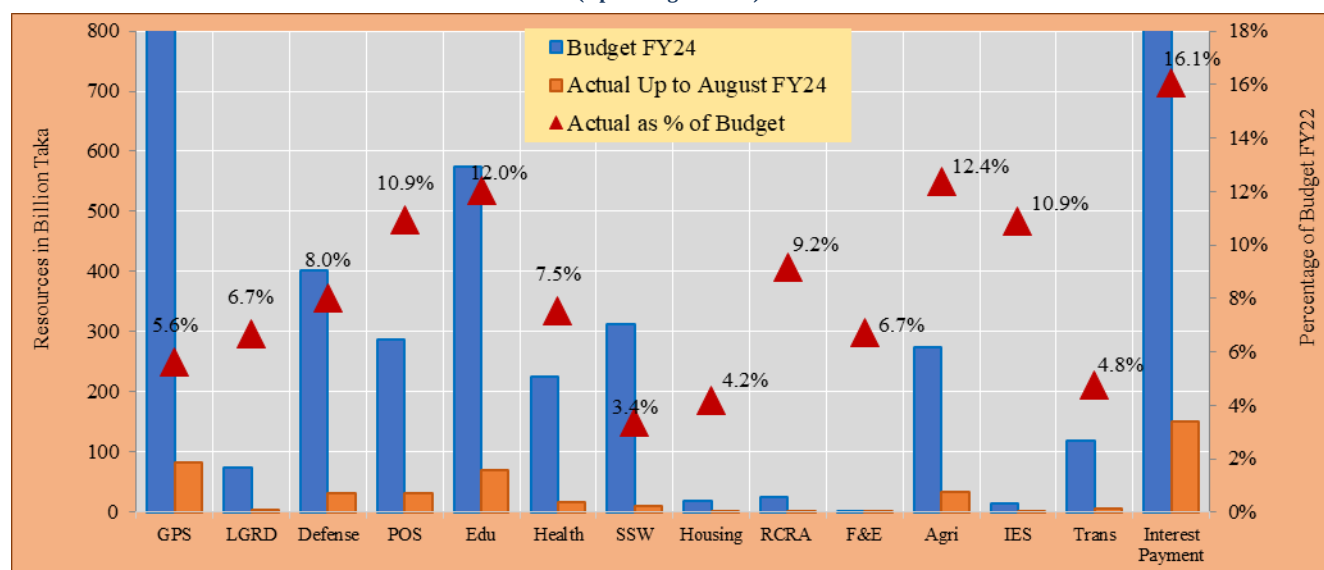


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (16.1%), Agriculture (12.4%), Education (12.0%), Public Order and Safety (10.9%) and Recreation, Culture and Religious Affairs (9.2%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY24), actual spending (operating) up to August is 9.3 percent of the budget estimate, which was 9.0 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). Status of actual spending up to August 2023 as per economic classification is shown in figures 3 and 4. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (Appendix 3).

Figure 3: Actual Expenditure according to Economic classification FY24 (up to August 2023)

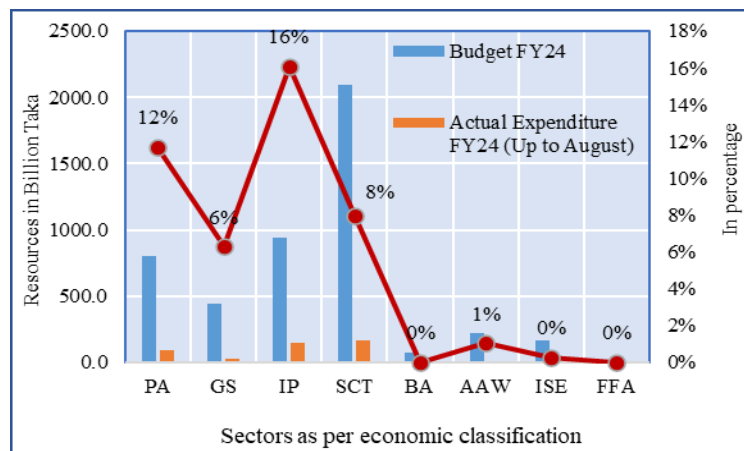
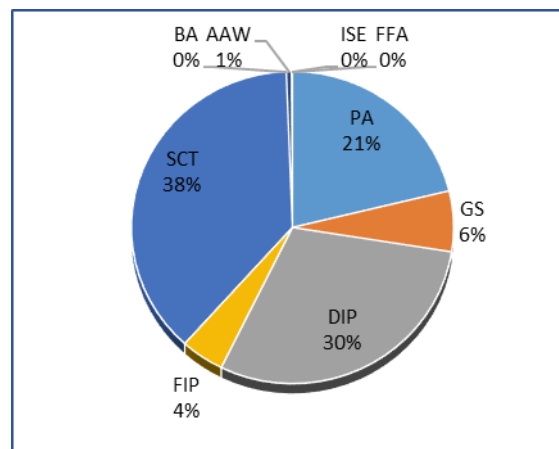


Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to August 2023)



Up to August 2023, utilization rate of total operating expenditure was 9.3 percent. For some categories, like interest payment (16%), and pay and allowances (12%) the spending rate was higher than 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. Allocation and utilization pattern of **development expenditure**³ is shown in **Table 3**.

- Up to August 2023, actual expenditure is 3.41 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 2.51 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (15.61 percent), POS (6.90 percent), IES (11.64 percent), AFL (5.71) and HCS (8.44 percent) sector made the highest utilization of allocated resources.
- Some of the sectors with large allocation like FE, Defense, Health, Education and GPS showed a less-than-average performance.

³Development 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.

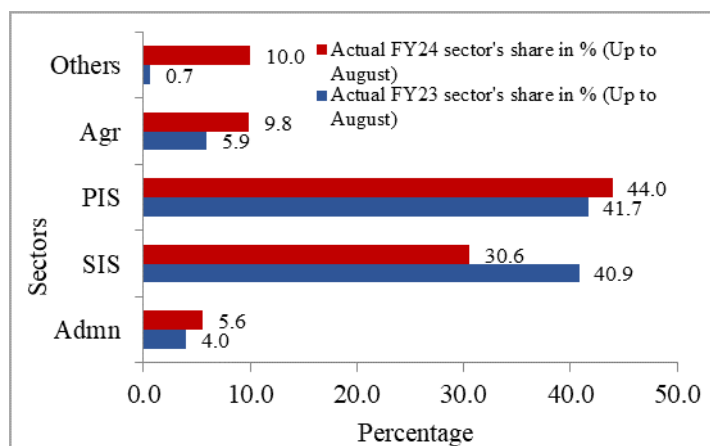
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2022-23						Fiscal Year 2023-24					
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to August)	Sector's Share in Actual (up to August (%))	Actual FY23 as % of Revised FY23	Budget FY24	Actual FY24 (up to August)	Budget FY24 as % of Revised FY23	Budget FY24 as % of Actual FY23	Actual FY24 (up to August as % of Budget FY24)	Actual FY24 sector's share in % (up to August)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	17,842	18,113	12,063	176	2.90	66.60	19,896	280	109.84	164.93	1.41	2.96
LGRD	37,743	41,375	32,443	1,659	27.40	78.41	42,018	1,544	101.55	129.51	3.68	16.31
Defence	1,885	1,838	1,196	1	0.02	65.08	1,542	9	83.91	128.93	0.56	0.09
POS	3,628	2,527	1,851	66	1.09	73.25	3,455	238	136.72	186.66	6.90	2.52
Edu	48,340	33,686	27,623	530	8.76	82.00	46,744	570	138.76	169.22	1.22	6.02
Health	18,665	12,184	8,375	87	1.44	68.74	15,464	173	126.92	184.65	1.12	1.83
SSW	8,786	9,256	8,496	94	1.55	91.79	9,005	143	97.29	105.99	1.59	1.52
HCS	4,929	6,798	5,969	103	1.70	87.79	5,479	462	80.60	91.81	8.44	4.88
RCRA	2,970	5,349	4,667	432	7.14	87.25	3,032	473	56.69	64.98	15.61	5.00
FE	25,937	27,088	26,974	428	7.07	99.58	34,686	169	128.05	128.59	0.49	1.78
AFL	16,130	18,654	16,732	355	5.86	89.70	16,346	933	87.63	97.69	5.71	9.85
IES	2,599	2,997	2,558	25	0.41	85.37	4,101	477	136.85	160.30	11.64	5.04
TC	70,162	61,745	55,169	2,098	34.65	89.35	75,817	3,997	122.79	137.43	5.27	42.21
Total	259,616	241,609	204,116	6,055	100.00	84.48	277,586	9,471	114.89	135.99	3.41	100.00

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. Status of actual expenditure under these 5 categories till August, 2023 is presented in **Figure 5**.

➤ From the graph it appears that up to August, 2023 the maximum share of spending went to Physical Infrastructure (44.0 percent) followed by Social Infrastructure (30.6 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to August, 2023:

Table 4: Revenue Collection Position

(In Crore Taka)

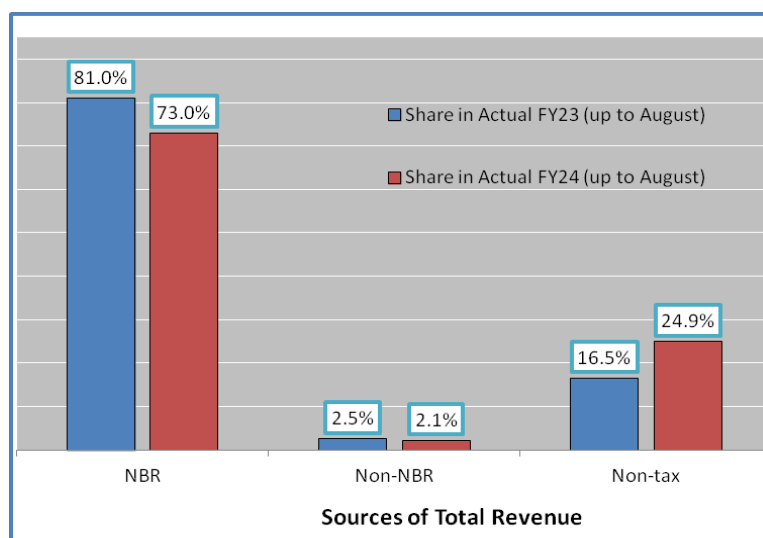
	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual FY24
	FY23	Budget FY23	FY23	(August)	FY23 (up to August)	FY24	FY24 (August)	FY24 (up to August)	(up to August) as % of Budget FY24
Tax Revenue (a+b)	387,999	387,999	327,678	23,304	43,069	449,998	26,104	48,774	10.8
a. NBR	370,000	370,000	319,695	22,596	41,770	430,000	25,404	47,409	11.0
a.1 Income	121,020	121,094	107,131	6,651	11,271	153,260	7,031	12,767	8.3
a.2 VAT	141,192	146,227	126,204	9,052	18,519	163,836	10,566	21,068	12.9
a.3 Supplementary Duty	58,525	53,675	44,533	3,425	5,626	60,703	4,134	6,614	10.9
a.4 Import	43,994	43,994	36,182	3,242	5,910	46,015	3,361	6,364	13.8
a.5 Export duty	63	63	3	2	2	66	0	0	0.0
a.6 Excise	4,127	3,941	4,063	108	228	4,579	143	301	6.6
a.7 Other Taxes	1,080	1,006	1,579	118	214	1,540	167	295	19.1
b. Non-NBR	17,999	17,999	7,983	708	1,299	19,998	700	1,365	6.8
c. Non-tax Revenue	45,006	45,001	38,195	6,270	8,496	49,997	13,334	16,176	32.4
Total Revenue (a + b + c)	433,005	433,000	365,873	29,574	51,564	499,995	39,438	64,950	13.0
d. Tax-GDP Ratio (base 2015-16)	8.74	8.74	7.38	0.52	0.97	9.07	0.53	0.98	-
e. Revenue-GDP ratio (base 2015-16)	9.75	9.75	8.24	0.67	1.16	10.08	0.79	1.31	-

- Total revenue collection in FY23 was 8.24 percent of GDP and 84.5 percent of the revised budget target.
- Up to August 2023, total revenue collection increased by 26 percent compared to the corresponding period of the previous fiscal year (FY23) and achievement as to annual target is 13 percent.
- In FY24, total revenue is estimated to be 10.08 percent of GDP. This figure is about 15.47 percent higher than the revised budget estimate of FY23, and 36.66 percent higher than the actual revenue collection in FY23.

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

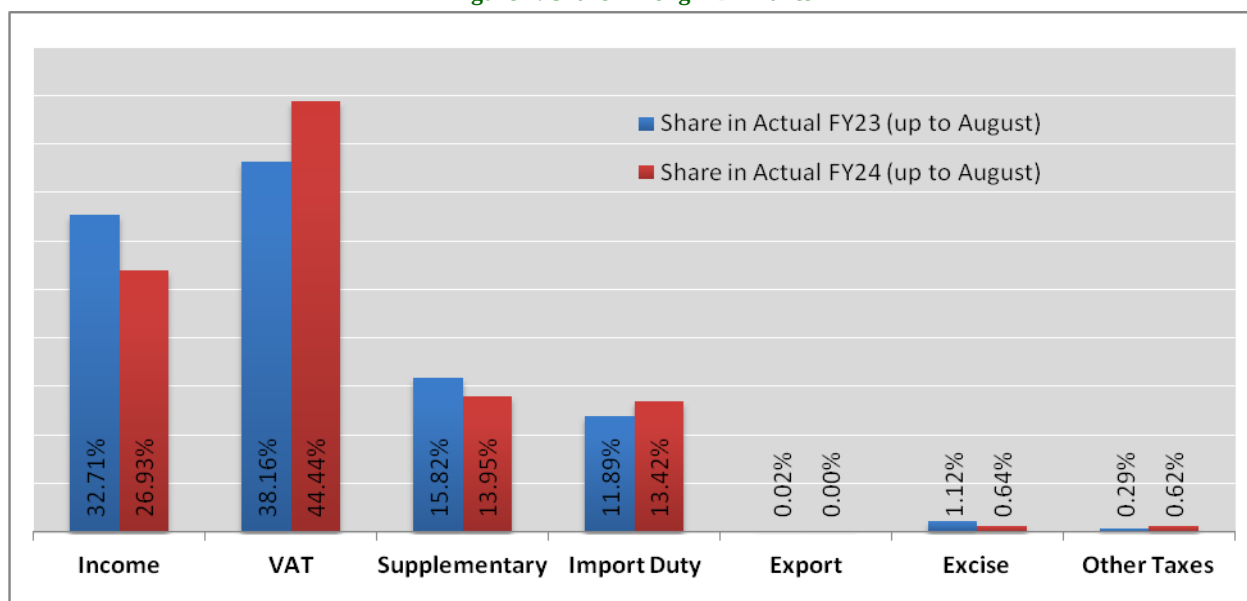
- Major share of the government revenue comes from NBR sources (73.0 percent up to August 2023).
- Growth rates of NBR and Non-NBR tax revenue are 13.5 percent and 5.1 percent respectively. On the other hand, non-tax revenue collection grew by 90.4 percent compared to the corresponding period of the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 10.8 and 32.4 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 7.38 percent of GDP
- Tax revenue collection target for FY24 is 9.07 percent of GDP. This is 15.98 percent higher than the revised budget of FY23 and 37.33 percent higher than the actual collection of the FY23.
- In FY24, up to August 2023, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 44.44 percent was collected from VAT, 26.93 percent from Income Tax, 13.42 percent from Import Duty, 13.95 percent from Supplementary Duty, and the rest from Excise, Export Duty, and other Taxes.

4.0 Budget Deficit⁵

The following table (table 5) shows budget deficit position.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year: 2023-24		Accounts 2022-23 up to August	Accounts 2023-24 up to August
	Budget	Revised	Accounts August		Budget	Accounts August		
1	2	3	4	5	6	7	8	9
Revenues	433,003	433,000	29,575	365,885	499,995	39,438	51,566	64,952
Tax Revenue	388,002	388,002	23,305	327,694	449,998	26,104	43,070	48,776
Non-Tax Revenue	45,004	45,000	6,270	38,191	49,997	13,334	8,496	16,176
Foreign Grants	3,271	3,263	0	2,749	3,900	537	0	537
Revenue and Foreign Grants	436,274	436,263	29,575	368,634	503,895	39,976	51,566	65,489
Non-Development Expenditure	411,406	414,283	17,837	361,043	475,281	23,441	37,476	44,429
Net Outlay for Food Account Operation	540	1,097	1,437	988	502	1,171	2,943	2,075
Loans & Advances (Net)	6,501	3,520	-341	-2,149	8,420	-699	-535	-1,283
Development Expenditure	259,617	241,607	5,143	204,116	277,582	7,949	6,055	9,471
Development Program financed from Revenue Budget	3,155	3,732	12	4,570	3,768	14	12	15
Non-ADP Project	7,721	7,436	0	5,795	7,986	0	0	0
Annual Development Programme	246,066	227,566	5,129	190,876	263,000	7,934	6,041	9,454
Non-ADP FFW and Transfer	2,675	2,873	2	2,875	2,828	1	2	1
Total Expenditure	678,064	660,508	24,075	563,998	761,785	31,862	45,939	54,692
Overall Balance (Including Grants)	-241,790	-224,245	5,499	-195,363	-257,890	8,114	5,627	10,798
(In percent of GDP, base 2015-16)	-5.45	-5.05	0.12	-4.40	-5.20	0.16	0.13	0.22
Overall Balance (Excluding Grants)	-245,061	-227,508	5,499	-198,112	-261,790	7,576	5,627	10,260
(In percent of GDP, base 2015-16)	-5.52	-5.12	0.12	-4.46	-5.28	0.15	0.13	0.21

- In FY23, actual budget deficit (excluding grants) as percentage of GDP was 4.46 percent. Including grants it was 4.40 percent of GDP;
- Budget deficit (excluding grants) for FY24 is estimated to be 5.28 percent of GDP. Including grants the deficit is expected to be 5.20 percent of GDP;
- For FY24, actual overall balance up to August, 2023 (excluding grants) witnesses a positive value which was 0.21 percent of GDP.

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

5.0 Financing

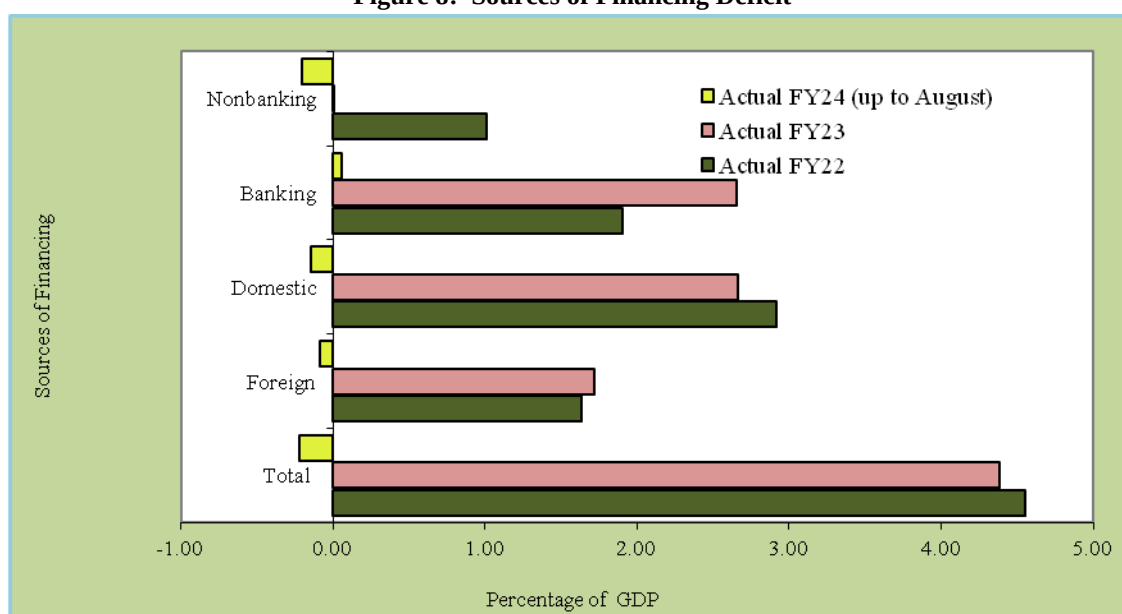
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year:2023-24		Accounts FY23 up to August	Accounts FY24 up to August
	Budget	Revised	Accounts August		Budget	Accounts August		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing- Net	95,458	83,819	100	76,225	102,490	-485	2,996	-4,048
1.1 Foreign Borrowing	112,458	101,969	858	93,716	127,190	797	5,037	1,394
1.2 Amortization	-17,000	-18,150	-758	-17,491	-24,700	-1,282	-2,041	-5,442
2.0 Domestic Borrowing	146,335	140,425	-5,616	118,199	155,395	-7,776	-8,644	-6,966
2.1 Borrowing from Banking System (Net)	106,334	115,425	-664	118,025	132,395	6,246	6,614	2,947
2.1.1 Long-Term Debt (Net)	68,192	73,900	713	52,335	86,580	3,850	2,263	1,165
2.1.2 Short-Term Debt (Net)	38,142	41,525	-1,377	65,690	45,815	2,396	4,351	1,782
2.2 Non-Bank Borrowing (Net)	40,001	25,000	-4,952	174	23,000	-14,022	-15,259	-9,913
2.2.1 National Savings Schemes (Net)	35,000	20,000	-85	-3,347	18,000	-231	410	-16
2.2.2 Others	5,001	5,000	-4,867	3,521	5,000	-13,791	-15,668	-9,897
Total - Financing:	241,793	224,244	-5,516	194,424	257,885	-8,261	-5,648	-11,014
(In percent of GDP) (base: 2015-16):	5.45	5.05	-0.12	4.38	5.20	-0.17	-0.13	-0.22

Figure 8: Sources of Financing Deficit



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

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2022-23					Fiscal Year 2023-24		
	Budget FY23	Revised Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23	Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)
General Public Services	116,828	106,356	3,249	7,607	76,660	147,984	5,476	8,303
LGRD	6,948	6,696	329	405	6,092	7,324	386	488
Defence	38,110	34,439	2,068	3,740	30,426	40,190	1,721	3,223
Public Order and safety	27,524	25,377	1,545	2,758	23,924	28,812	1,928	3,150
Education & technology	51,637	51,484	2,794	6,694	47,207	57,394	3,015	6,904
Health	18,199	17,565	773	1,419	14,115	22,587	981	1,702
Social Security and Welfare	28,589	29,825	838	885	28,986	31,343	1,006	1,055
Housing	1,892	1,899	37	69	1,770	1,949	56	82
Recreation, Culture and Religious Affairs	2,400	2,383	142	202	2,054	2,535	151	233
Fuel and Energy	129	102	4	10	92	133	4	9
Agriculture	25,978	35,647	337	738	34,925	27,354	3,019	3,388
Industrial & Economic Services	1,442	1,299	43	74	963	1,487	120	162
Transport and Communication	11,356	11,201	452	762	9,886	11,813	243	561
Interest	80,375	90,013	5,225	12,112	83,944	94,376	5,336	15,169
Total – Operating Revenue Expenditure	411,407	414,285	17,837	37,476	361,043	475,281	23,441	44,429

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 (August)	Actual FY23 (up to August)	Actual FY23	Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)	Actual FY24 (up to August) as % Budget FY24
Sub-total = GPS	116,828	106,356	3,249	7,607	76,660	147,984	5,476	8,303	5.6
Office of the President	31	28	3	4	21	32	1	4	13.9
Parliament	340	306	17	30	249	335	17	31	9.3
Prime Minister's Office	800	723	54	85	647	931	87	160	17.2
Cabinet Division	84	81	5	7	62	103	6	9	8.7
Election Commission	789	674	21	40	525	2,124	50	81	3.8
Ministry of Public Administration	3,448	3,191	155	271	2,167	3,536	207	304	8.6
Public Service Commission	88	86	3	7	78	101	10	13	12.9
Finance Division	105,390	95,988	2,881	6,990	70,701	134,981	4,920	7,336	5.4
Internal Resources Division	2,975	2,669	71	117	1,535	3,113	92	255	8.2
Financial Institutions Division	93	80	3	4	78	98	20	21	21.3
Economic Relations Division	816	691	15	17	236	699	48	50	7.2
Planning Division/2	91	69	7	10	62	88	4	7	8.4
Implementation, Monitoring and	65	54	2	3	50	61	2	3	4.5

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23	Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)	Actual FY24 (up to August) as % Budget FY24
Evaluation Division									
Statistics and Informatics Division	271	206	11	20	160	261	11	20	7.7
Ministry of Foreign Affairs	1,547	1,510	1	2	89	1,521	1	9	0.6
Sub-total = LGRD	6,948	6,696	329	405	6,092	7,324	386	488	6.7
Local Government Division	5,861	5,634	233	290	5,072	6,200	308	367	5.9
Rural Development and Co-operatives Division	681	621	91	109	586	671	72	115	17.2
Ministry of Chittagong Hill Tracts Affairs	406	441	5	6	433	453	6	6	1.3
Sub-total = Defence	38,110	34,439	2,068	3,740	30,426	40,190	1,721	3,223	8.0
Ministry of Defence - Defence Services	36,156	32,636	2,001	3,598	28,664	38,284	1,595	3,014	7.9
Ministry of Defence - Others Services	1,909	1,766	66	139	1,728	1,861	123	206	11.0
Armed Forces Division	45	37	2	3	34	45	2	4	7.9
Sub-total=POS	27,524	25,377	1,545	2,758	23,924	28,812	1,928	3,150	10.9
Supreme Court	230	209	13	23	186	237	14	25	10.7
Law and Justice Division	1,612	1,421	73	132	1,083	1,766	86	149	8.4
Public Security Division	22,980	21,458	1,336	2,390	20,625	23,981	1,668	2,710	11.3
Legislative and Parliamentary Affairs Division	39	33	1	5	30	41	1	6	13.9
Anti Corruption Commission	160	133	7	12	113	166	10	16	9.4
Security Services Division	2,503	2,122	115	196	1,888	2,621	149	245	9.3
Sub-total = Edu	51,637	51,484	2,794	6,694	47,207	57,394	3,015	6,904	12.0
Ministry of Primary and Mass Education	20,119	19,918	1,127	2,148	17,619	22,704	1,213	2,282	10.1
Secondary and Higher Education Division	23,360	23,588	1,094	3,564	22,410	25,931	1,232	3,613	13.9
Ministry of Science and Technology	602	578	126	127	549	627	46	47	7.5
Information and Communication Technology Division	386	335	11	14	288	352	38	42	11.9
Technical and Madrasah Education Division	7,170	7,065	436	841	6,341	7,779	486	920	11.8
Sub-total = Health	18,199	17,565	773	1,419	14,115	22,587	981	1,702	7.5
Health Services Division	13,430	13,261	585	1,078	11,018	17,221	686	1,241	7.2
Medical Education and Family Welfare Division	4,768	4,304	188	341	3,097	5,367	295	460	8.6
Sub-total = SSW	28,589	29,825	838	885	28,986	31,343	1,006	1,055	3.4
Ministry of Social Welfare	9,401	9,325	55	82	8,938	11,033	73	101	0.9
Ministry of Women and Children Affairs	3,507	3,608	24	33	3,392	3,778	32	43	1.1
Ministry of Food	4,335	4,842	12	13	4,422	5,084	14	15	0.3
Ministry of Disaster Management and Relief	5,494	6,233	15	24	6,587	5,532	13	23	0.4

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23	Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)	Actual FY24 (up to August) as % Budget FY24
Ministry of Liberation Affairs	5,851	5,816	732	732	5,647	5,916	874	875	14.8
Sub-total = HCS	1,892	1,899	37	69	1,770	1,949	56	82	4.2
Ministry of Housing and Public Works	1,892	1,899	37	69	1,770	1,949	56	82	4.2
Sub-total = RCRA	2,400	2,383	142	202	2,054	2,535	151	233	9.2
Ministry of Information	816	854	53	89	756	839	46	85	10.2
Ministry of Cultural Affairs	390	367	23	27	337	437	34	52	11.9
Ministry of Religious Affairs	318	314	9	10	277	333	10	11	3.2
Ministry of Youth and Sports	876	848	57	76	684	927	61	85	9.1
Sub-total = FE	129	102	4	10	92	133	4	9	6.7
Energy and Mineral Resources Division	72	60	3	6	54	83	3	7	8.5
Power Division	57	41	1	5	37	50	1	2	3.8
Sub-total = Agr	25,978	35,647	337	738	34,925	27,354	3,019	3,388	12.4
Ministry of Agriculture/3	19,881	29,705	154	437	29,111	20,770	2,625	2,866	13.8
Ministry of Fisheries and Livestock	1,726	1,668	77	114	1,517	1,813	74	112	6.2
Ministry of Environment and Forest	762	720	36	58	638	788	56	82	10.5
Ministry of Land	1,351	1,331	64	121	1,092	1,533	88	151	9.8
Ministry of Water Resources	2,258	2,223	5	6	2,566	2,450	176	177	7.2
Sub-total = IES	1,442	1,299	43	74	963	1,487	120	162	10.9
Ministry of Commerce	300	254	10	15	147	285	16	22	7.7
Ministry of Labour and Employment	199	187	7	13	115	223	10	16	7.1
Ministry of Industries	376	332	3	5	315	370	59	73	19.8
Ministry of Expatriates' Welfare and Overseas Employment	357	332	14	28	217	392	17	28	7.2
Ministry of Textiles and Jute	210	194	8	13	170	216	17	23	10.5
Sub-total = TC	11,356	11,201	452	762	9,886	11,813	243	561	4.8
Road Transport and Highways Division	5,352	5,351	58	81	4,715	5,648	131	157	2.8
Ministry of Railways	3,924	3,882	167	363	3,328	4,050	1	209	5.2
Ministry of Shipping	821	776	130	133	736	846	25	29	3.4
Ministry of Civil Aviation and Tourism	72	60	14	15	57	54	10	10	19.3
Posts and Telecommunications Division	1,181	1,127	83	170	1,047	1,206	76	155	12.9
Bridges Division	7	5	0	0	3	9	0	0	5.2
Sub-total = Interest	80,375	90,013	5,225	12,112	83,944	94,376	5,336	15,169	16.1
Domestic	73,175	80,691	4,916	11,102	74,506	82,000	4,697	13,234	16.1
Foreign	7,200	9,322	309	1,010	9,437	12,376	639	1,935	15.6
Total Operating Revenue Expenditure	411,407	414,285	17,837	37,476	361,043	475,281	23,441	44,429	9.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to August)	Budget FY24	Actual FY24 (up to August)	Actual FY23 (up to August) as % of Budget FY23	Actual FY24 (up to August) as % of Budget FY24
1	2	3	4	5	6	7	8	9
Pay and Allowances	74,266	73,172	63,392	9,139	80,463	9,433	12.3	11.7
Pay of Officers	11,958	11,474	9,770	1,547	13,316	1,623	12.9	12.2
Pay of Establishment	27,340	26,939	24,468	3,908	29,236	4,044	14.3	13.8
Allowances	34,968	34,760	29,154	3,684	37,911	3,767	10.5	9.9
Goods and Services	38,986	39,071	33,323	1,749	44,232	2,784	4.5	6.3
Supplies and Services	28,234	28,622	23,943	1,565	32,801	2,556	5.5	7.8
Repairs Maintenance and Rehabilitation	10,751	10,449	9,380	184	11,431	228	1.7	2.0
Interest Payments	80,375	90,013	83,944	12,112	94,376	15,169	15.1	16.1
Domestic	73,175	80,691	74,506	11,102	82,000	13,234	15.2	16.1
Foreign	7,200	9,322	9,437	1,010	12,376	1,935	14.0	15.6
Subsidies and Incentives and Current Transfers	174,925	185,696	167,624	13,770	209,902	16,770	7.9	8.0
Subsidies	56,535	77,196	70,751	3,229	84,002	6,126	5.7	7.3
Grants in Aid	67,210	60,561	56,508	5,738	72,059	6,181	8.5	8.6
Pensions and Gratuities	31,036	29,137	22,321	3,408	32,869	3,353	11.0	10.2
Others	4,919	3,576	2,854	42	5,747	110	0.8	1.9
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	348,283	36,770	436,247	44,156	9.9	10.1
Acquisition of Assets and Works (B)	22,975	16,587	12,536	693	22,082	229	3.0	1.0
Acquisition of Assets	21,904	15,800	12,093	691	21,121	229	3.2	1.1
Acquisition of Land	1,071	788	443	2	961	0	0.2	0.0
Total - Augmented Operating Recurrent Expenditure (A+B):	396,218	406,673	360,819	37,463	458,329	44,385	9.5	9.7
Investments in Shares and Equities (C)	15,143	7,558	224	13	16,952	44	0.1	0.3
Share Capital	15,143	7,558	224	13	16,952	44	0.1	0.3
Foreign Financial Assests (F)	46	52	0	0	0	0	0.0	-
Total - Operating Capital Expenditure (B+C+F)	38,164	24,198	12,760	706	39,034	273	1.8	0.7
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	411,407	414,283	361,043	37,476	475,281	44,429	9.1	9.3

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23	Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)	Actual FY23 (up to August) as % of Revised Budget FY23	Actual FY24 (up to August) as % of Budget FY24
Sub-total = GPS	17,841.90	18,112.99	172.80	175.69	12,063.33	19,895.73	186.98	279.87	0.97	1.41
Parliament	0.80	0.50	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
Prime Minister's Office	4,975.33	4,021.48	125.34	126.35	2,816.67	3,520.22	128.86	215.25	3.14	6.11
Cabinet Division	53.29	26.98	0.00	0.00	26.56	7.52	0.00	0.00	0.00	0.00
Election Commission	749.00	748.69	32.28	34.02	352.74	282.45	15.56	19.28	4.54	6.83
Ministry of Public Administration	663.23	401.83	0.03	0.03	330.19	1,003.00	8.61	10.08	0.01	1.00
Public Service Commission	36.00	30.00	0.05	0.10	19.36	30.00	0.00	0.00	0.33	0.00
Finance Division	6,302.25	5,511.71	9.71	9.71	5,279.66	6,543.36	10.13	11.39	0.18	0.17
Internal Resources Division (IRD)	502.47	101.30	0.18	0.21	19.31	382.51	0.00	0.00	0.21	0.00
Financial Institutions Division	2,758.65	3,275.83	3.50	3.50	2,831.23	2,851.30	18.00	18.00	0.11	0.63
Economic Relations Division	76.68	47.99	0.32	0.37	43.57	65.61	0.27	0.31	0.76	0.47
Planning Division/2	1,272.24	3,542.84	0.43	0.43	84.31	4,794.61	0.73	0.74	0.01	0.02
Implementation Monitoring and Evaluation Division	209.55	136.89	0.01	0.01	134.68	122.58	0.10	0.10	0.01	0.08
Statistics and Informatics Division	139.00	175.98	0.96	0.96	125.03	154.13	4.72	4.72	0.54	3.06
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	1,196.45	1,659.17	32,443.15	42,018.10	986.49	1,544.25	4.01	3.68
Local Government Division	35,845.94	39,567.87	1,165.38	1,628.08	30,953.18	40,503.92	897.21	1,454.87	4.11	3.59
Rural Development and Co-operatives Division	964.43	847.24	9.82	9.84	622.07	762.47	77.64	77.74	1.16	10.20
Ministry of Chittagong Hill Tracts Affairs	932.18	960.21	21.25	21.25	867.90	751.71	11.64	11.64	2.21	1.55
Sub-total = Defence	1,885.00	1,837.91	0.94	0.96	1,196.18	1,542.25	8.04	8.65	0.05	0.56
Ministry of Defence - Defence Services	1,885.00	1,837.91	0.94	0.96	1,196.18	1,542.25	8.04	8.65	0.05	0.56
Sub-total=POS	3,628.48	2,526.77	66.22	66.24	1,850.77	3,454.72	36.73	238.45	2.62	6.90
Law and Justice Division	310.71	332.40	21.73	21.73	221.31	175.91	0.00	0.00	6.54	0.00
Public Security Division	1,613.73	1,119.05	20.55	20.55	667.14	1,716.06	33.70	34.38	1.84	2.00
Legislative and Parliamentary Affairs Division	1.00	1.20	0.00	0.00	0.96	2.00	0.21	0.30	0.00	15.20
Anti Corruption Commission	18.71	11.03	0.01	0.01	7.74	18.44	0.02	0.03	0.13	0.15
Security Services Division	1,684.33	1,063.09	23.93	23.95	953.61	1,542.31	2.79	203.74	2.25	13.21
Sub-total = Edu	48,340.49	33,685.72	500.86	530.36	27,622.77	46,743.99	495.13	570.48	1.57	1.22
Ministry of Primary and Mass Education	11,641.55	7,784.68	13.11	13.18	6,269.75	12,018.41	81.57	149.79	0.17	1.25
Secondary and Higher Education Division	16,600.54	10,064.60	41.55	46.97	8,093.79	16,906.71	312.26	312.44	0.47	1.85
Ministry of Science and Technology	16,011.46	12,243.27	293.17	294.45	10,392.05	12,980.13	8.45	8.46	2.41	0.07
Information and Communication Technology Division	1,529.94	1,507.17	142.22	164.85	1,439.81	2,015.93	48.04	54.81	10.94	2.72
Technical and Madrasah	2,557.00	2,086.00	10.81	10.91	1,427.37	2,822.81	44.80	45.00	0.52	1.59

Ministry/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23	Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)	Actual FY23 (up to August) as % of Revised Budget FY23	Actual FY24 (up to August) as % of Budget FY24
Education Division										
Sub-total = Health	18,665.30	12,183.77	68.23	87.28	8,374.65	15,464.08	100.04	173.35	0.72	1.12
Health Services Division	15,851.47	9,790.96	59.42	78.37	6,608.46	12,210.07	99.15	172.46	0.80	1.41
Medical Education and Family Welfare Division	2,813.83	2,392.81	8.81	8.91	1,766.19	3,254.01	0.89	0.89	0.37	0.03
Sub-total = SSW	8,786.06	9,255.70	81.22	94.02	8,495.97	9,004.90	128.53	143.49	1.02	1.59
Ministry of Social Welfare	798.81	698.41	9.08	12.43	520.66	1,183.65	1.70	9.38	1.78	0.79
Ministry of Women and Children Affairs	783.44	794.47	4.56	5.12	836.82	976.32	46.99	50.16	0.64	5.14
Ministry of Food	1,336.45	987.02	10.81	14.60	591.79	932.05	9.95	9.96	1.48	1.07
Ministry of Disaster Management and Relief	4,734.57	4,530.66	9.74	11.79	4,342.49	4,585.43	22.93	23.15	0.26	0.50
Ministry of Liberation Affairs	1,132.79	2,245.14	47.02	50.09	2,204.20	1,327.45	46.97	50.83	2.23	3.83
Sub-total = HCS	4,928.86	6,798.40	102.67	102.67	5,968.54	5,479.47	430.23	462.43	1.51	8.44
Ministry of Housing and Public Works	4,928.86	6,798.40	102.67	102.67	5,968.54	5,479.47	430.23	462.43	1.51	8.44
Sub-total = RCRA	2,969.77	5,348.71	431.54	432.35	4,666.89	3,032.39	470.40	473.39	8.08	15.61
Ministry of Information	282.00	521.32	0.86	1.64	380.42	211.68	0.17	0.18	0.32	0.08
Ministry of Cultural Affairs	247.34	294.34	3.52	3.53	249.19	262.08	0.39	0.65	1.20	0.25
Ministry of Religious Affairs	2,034.74	3,746.55	427.16	427.16	3,433.03	2,176.15	464.63	464.63	11.40	21.35
Ministry of Youth and Sports	405.69	786.50	0.00	0.02	604.26	382.48	5.21	7.94	0.00	2.08
Sub-total = FE	25,936.76	27,088.30	409.93	428.18	26,973.83	34,686.48	154.39	168.89	1.58	0.49
Energy and Mineral Resources Division	1,797.65	1,841.65	0.00	0.00	1,720.67	911.44	0.00	0.00	0.00	0.00
Power Division	24,139.11	25,246.65	409.93	428.18	25,253.16	33,775.04	154.39	168.89	1.70	0.50
Sub-total = Agr	16,129.67	18,653.64	339.61	354.94	16,732.50	16,346.32	892.89	932.69	1.90	5.71
Ministry of Agriculture/3	4,338.84	4,100.41	221.90	224.20	3,428.41	4,347.97	434.99	437.96	5.47	10.07
Ministry of Fisheries and Livestock	2,081.45	1,965.40	16.69	29.67	1,570.74	2,427.15	39.37	74.45	1.51	3.07
Ministry of Environment and Forest	738.69	637.31	4.68	4.72	594.85	851.32	6.59	8.30	0.74	0.98
Ministry of Land	1,032.54	618.28	0.36	0.36	174.00	925.54	1.64	1.68	0.06	0.18
Ministry of Water Resources	7,938.15	11,332.24	95.99	95.99	10,964.50	7,794.34	410.30	410.30	0.85	5.26
Sub-total = IES	2,599.38	2,996.91	19.74	24.98	2,558.45	4,101.22	470.03	477.39	0.83	11.64
Ministry of Commerce	244.90	147.37	4.39	4.39	140.47	308.12	0.29	0.33	2.98	0.11
Ministry of Labour and Employment	158.00	282.50	13.93	19.17	215.04	123.79	2.51	2.78	6.78	2.25
Ministry of Industries	1,144.78	1,890.58	0.01	0.01	1,715.46	2,652.95	464.96	471.95	0.00	17.79
Ministry of Expatriates' Welfare and Overseas Employment	632.70	267.46	0.03	0.03	195.66	625.98	0.39	0.39	0.01	0.06
Ministry of Textiles and Jute	419.00	409.00	1.37	1.38	291.81	390.38	1.88	1.93	0.34	0.50
Sub-total = GPS	70,161.72	61,744.87	1,752.50	2,098.23	55,168.88	75,816.81	3,589.16	3,997.29	3.40	5.27
Road Transport and Highways Division	31,295.87	29,896.58	510.83	849.16	26,214.02	34,062.21	815.94	1,134.81	2.84	3.33
Ministry of Railways	14,928.66	12,596.47	173.00	173.00	11,374.74	14,960.06	0.00	89.24	1.37	0.60

Ministry/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23	Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)	Actual FY23 (up to August) as % of Revised Budget FY23	Actual FY24 (up to August) as % Budget FY24
Ministry of Shipping	6,402.48	4,697.71	62.81	62.81	3,947.30	9,954.72	141.00	141.00	1.34	1.42
Ministry of Civil Aviation and Tourism	6,931.96	5,568.16	350.00	350.00	5,100.10	6,542.28	733.11	733.11	6.29	11.21
Posts and Telecommunications Division	1,312.91	1,918.51	85.48	92.87	1,588.83	1,233.28	12.00	12.03	4.84	0.98
Bridges Division	9,289.84	7,067.44	570.40	570.40	6,943.88	9,064.26	1,887.11	1,887.11	8.07	20.82
Total Development Revenue Expenditure	259,615.94	241,609.01	5,142.72	6,055.07	204,115.90	277,586.46	7,949.04	9,470.62	2.51	3.41

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2022-23					Fiscal Year 2023-24		
		Budget FY23	Revised Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23	Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)
Tax Revenue (a+b)	299,620.2	387,998.6	387,998.6	26,804.6	43,068.9	327,677.8	449,998.2	26,103.5	48,774.2
a. NBR	292,917.4	370,000.0	370,000.0	26,132.0	41,770.2	319,694.8	429,999.7	25,403.7	47,409.2
a.1 Income	96,139.8	121,020.0	121,094.0	9,561.4	11,270.8	107,130.8	153,260.0	7,031.5	12,767.1
a.2 VAT	117,012.1	141,191.6	146,226.8	9,551.0	18,519.1	126,203.9	163,836.4	10,566.3	21,068.1
a.3 Supplementary	41,186.7	58,524.5	53,675.0	3,853.5	5,626.2	44,533.5	60,703.3	4,134.1	6,614.1
a.4 Import	34,368.2	43,994.3	43,994.0	2,910.7	5,910.1	36,181.7	46,015.0	3,361.4	6,364.2
a.4 Export	0.9	62.8	63.0	0.2	2.3	2.9	66.0	0.0	0.0
a.5 Excise	3,106.7	4,126.7	3,941.2	128.1	227.6	4,063.2	4,579.0	143.3	301.1
a.6 Other Taxes	1,103.0	1,080.0	1,006.0	127.1	214.1	1,579.0	1,540.0	167.1	294.7
b. Non-NBR	6,702.9	17,998.6	17,998.6	672.6	1,298.8	7,983.0	19,998.4	699.8	1,365.0
b.1 Narcotics & Liquor	332.9	151.7	151.7	49.2	99.6	607.2	457.7	46.9	100.7
b.2 Vehicles	1,642.5	1,264.0	1,264.0	142.9	281.6	1,688.0	3,000.0	145.9	290.6
b.3 Land Revenue	859.6	2,084.5	2,084.5	77.5	165.6	993.3	2,210.0	68.6	153.9
b.4 Stamp Duty	3,391.3	13,878.7	13,880.7	349.9	678.3	4,096.9	13,617.6	381.3	727.9
b.5 Surcharge	476.5	619.7	617.7	53.0	73.7	597.4	713.2	57.1	91.9
c. Non-tax Revenue	35,590.4	45,006.0	45,001.0	2,164.3	8,495.5	38,195.0	49,996.7	13,334.0	16,176.1
c.1 Dividend and Profit	5,019.4	1,884.2	1,477.8	63.2	140.1	1,745.7	9,346.3	10,663.3	10,797.1
c.2 Interest	1,950.2	16,669.7	15,471.0	112.4	3,072.9	5,314.9	7,521.3	174.7	352.7
c.3 Administrative Fees and Charges	2,365.3	7,920.7	7,824.2	232.7	459.2	2,682.4	5,864.1	280.4	567.4
c.4 Fines, Penalties and Forfeiture	1,093.9	478.2	427.1	94.0	174.0	1,248.0	984.7	117.5	229.2
c.5 Receipts for Services Rendered	5,229.8	6,768.3	8,100.0	516.2	969.6	5,280.8	8,698.4	475.0	914.7
c.6 Rents, Leases and Recoveries	891.3	350.4	391.7	68.7	134.9	1,116.6	548.1	64.8	192.8
c.7 Tolls and Levies	828.0	1,127.5	1,127.5	59.1	129.5	932.5	1,230.9	61.7	143.4
c.8 Non-Commercial Sales	2,807.2	2,350.1	2,855.9	159.9	356.0	2,242.4	4,046.7	173.0	357.1
c.9 Other Non-Tax Revenue and Receipts	15,097.8	7,159.8	7,035.7	849.4	3,050.9	17,385.7	11,665.4	1,312.9	2,590.4
c. 10 Capital Revenue	307.4	297.1	290.0	8.7	8.4	246.0	90.7	10.8	31.3
Total Revenue (a+b+c)	335,210.6	433,004.6	432,999.6	28,968.9	51,564.5	365,872.7	499,994.9	39,437.6	64,950.3

		Fiscal Year 2022-23					Fiscal Year 2023-24		
	Actual FY20	Budget FY23	Revised Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23	Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)
d. Tax-GDP Ratio (base 2015-16)	7.54	8.74	8.74	0.60	0.97	7.38	9.07	0.53	0.98
e. Revenue-GDP ratio (base 2015-16)	8.44	9.75	9.75	0.65	1.16	8.24	10.08	0.79	1.31

Appendix 6: Revenue Receipts (Growth Scenario)

	(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 August/Actual FY23 up to August)*100	(Actual FY24 up to August/ Budget FY24)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	137.3	116.0	89.6	113.2	10.8
a. NBR	100.0	134.5	116.2	87.4	113.5	11.0
a.1 Income	100.1	143.1	126.6	29.3	113.3	8.3
a.2 VAT	103.6	129.8	112.0	34.5	113.8	12.9
a.3 Supplementary	91.7	136.3	113.1	12.2	117.6	10.9
a.4 Import	100.0	127.2	104.6	9.9	107.7	13.8
a.4 Export	100.3	2313.1	104.8	0.0	0.9	0.0
a.5 Excise	95.5	112.7	116.2	1.1	132.3	6.6
a.6 Other Taxes	93.1	97.5	153.1	0.4	137.6	19.1
b. Non-NBR	100.0	250.5	111.1	2.2	105.1	6.8
b.1 Narcotics & Liquor	100.0	75.4	301.7	0.2	101.1	22.0
b.2 Vehicles	100.0	177.7	237.3	0.5	103.2	9.7
b.3 Land Revenue	100.0	222.5	106.0	0.3	92.9	7.0
b.4 Stamp Duty	100.0	332.4	98.1	1.1	107.3	5.3
b.5 Surcharge	99.7	119.4	115.5	0.2	124.7	12.9
c. Non-tax Revenue	100.0	130.9	111.1	10.4	190.4	32.4
c.1 Dividend and Profit	78.4	535.4	632.4	0.5	7705.5	115.5
c.2 Interest	92.8	141.5	48.6	1.5	11.5	4.7
c.3 Administrative Fees and Charges	98.8	218.6	74.9	0.7	123.6	9.7
c.4 Fines Penalties and Forfeiture	89.3	78.9	230.6	0.3	131.8	23.3
c.5 Receipts for Services Rendered	119.7	164.7	107.4	1.4	94.3	10.5
c.6 Rents Leases and Recoveries	111.8	49.1	139.9	0.3	143.0	35.2
c.7 Tolls and Levies	100.0	132.0	109.2	0.3	110.7	11.7
c.8 Non-Commercial Sales	121.5	180.5	141.7	0.6	100.3	8.8
c.9 Other Non-Tax Revenue and Receipts	98.3	67.1	165.8	4.8	84.9	22.2
c.10 Capital Revenue	97.6	36.9	31.3	0.1	369.9	34.5
Total Revenue (a+b+c)	100.0	136.7	115.5	100.0	126.0	13.0

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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