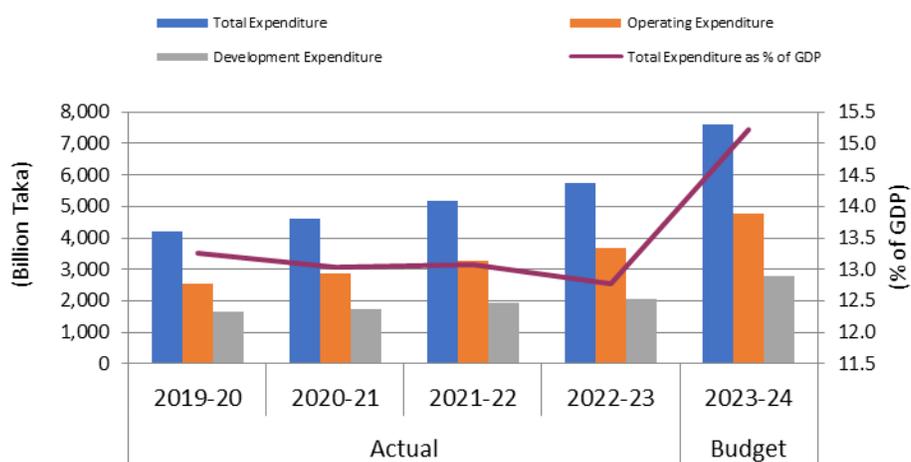


Monthly Report on Fiscal Position

January 2024

(Fiscal Year 2023-24)

Government Expenditure



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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 January 2024, in the current fiscal year (FY24), amounts to 40.2 percent of the operating budget estimates. The actual development expenditure during the same timeframe is 20.11 percent of the development budget estimate. It is important to note that three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) fall outside these two main categories.

Revenue income is generated from tax and non-tax sources. Up to January 2024, 44.7 percent of the total revenue target has been achieved. During this period, the major share of the revenue, 85.7 percent, came from NBR (National Board of Revenue) taxes. Total NBR tax collection stands at 44.5 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or disregarding them. As of January 2024, in FY24, the overall balance (excluding grants) experienced a negative figure, standing at -0.52 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 January) | Actual FY24 (up to January) as % of Budget FY24 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| GPS | 116,828 | 106,356 | 77,614 | 21.0 | 73.0 | 147,984 | 126.7 | 139.1 | 190.7 | 31,590 | 21.3 |
| LGRD | 6,948 | 6,696 | 6,096 | 1.6 | 91.0 | 7,324 | 105.4 | 109.4 | 120.1 | 2,883 | 39.4 |
| Defense | 38,110 | 34,439 | 30,428 | 8.2 | 88.4 | 40,190 | 105.5 | 116.7 | 132.1 | 13,783 | 34.3 |
| POS | 27,524 | 25,377 | 23,926 | 6.5 | 94.3 | 28,812 | 104.7 | 113.5 | 120.4 | 12,535 | 43.5 |
| Edu | 51,637 | 51,484 | 47,147 | 12.7 | 91.6 | 57,394 | 111.1 | 111.5 | 121.7 | 27,311 | 47.6 |
| Health | 18,199 | 17,565 | 14,096 | 3.8 | 80.2 | 22,587 | 124.1 | 128.6 | 160.2 | 7,357 | 32.6 |
| SSW | 28,589 | 29,825 | 28,980 | 7.8 | 97.2 | 31,343 | 109.6 | 105.1 | 108.2 | 11,738 | 37.5 |
| Housing | 1,892 | 1,899 | 1,779 | 0.5 | 93.7 | 1,949 | 103.0 | 102.6 | 109.5 | 363 | 18.6 |
| RCRA | 2,400 | 2,383 | 2,089 | 0.6 | 87.7 | 2,535 | 105.6 | 106.4 | 121.3 | 1,074 | 42.4 |
| F&E | 129 | 102 | 92 | 0.0 | 90.2 | 133 | 103.2 | 130.7 | 144.8 | 42 | 31.4 |
| Agri | 25,978 | 35,647 | 34,544 | 9.3 | 96.9 | 27,354 | 105.3 | 76.7 | 79.2 | 16,937 | 61.9 |
| IES | 1,442 | 1,299 | 1,090 | 0.3 | 83.9 | 1,487 | 103.1 | 114.4 | 136.4 | 503 | 33.8 |
| Trans | 11,356 | 11,201 | 9,875 | 2.7 | 88.2 | 11,813 | 104.0 | 105.5 | 119.6 | 4,417 | 37.4 |
| Interest Payment | 80,375 | 90,013 | 92,107 | 24.9 | 102.3 | 94,376 | 117.4 | 104.8 | 102.5 | 60,555 | 64.2 |
| Total | 411,407 | 414,285 | 369,864 | 100 | 89.3 | 475,281 | 115.5 | 114.7 | 128.5 | 191,088 | 40.2 |

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 January 2024, spending in Interest payment, Agriculture, Education (Edu), Public order and safety (POS) and Recreation, Culture and Religious Affairs (RCRA) were relatively high. Conversely, sectors such as Housing and General Public Services (GPS) witnessed lower spending in operating expenditure.

1.1.2 Broad Sector-wise Allocation

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

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 of FY23 (Up to January) | 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 January) | 30.3 | 26.0 | 2.3 | 8.9 | 31.7 | 0.8 |

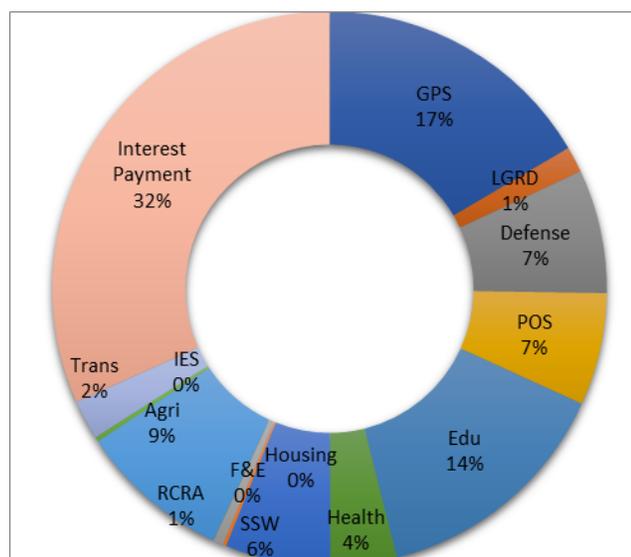
Note:

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 January 2024, among all categories, expenditure on the Interest Payment sector is the highest and also sector's share in actual expenditure of Interest Payment has increased.

1.1.3 Sectors' Share in Resource Utilization

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



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

- Individually the largest share goes to Interest Payment (32 percent) followed by General Public Service (17 percent), Education (14 percent), Agriculture (9 percent), Public Order & Safety (7 percent), Defence (7 percent) and Social Security and Welfare (6 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to January 2024)

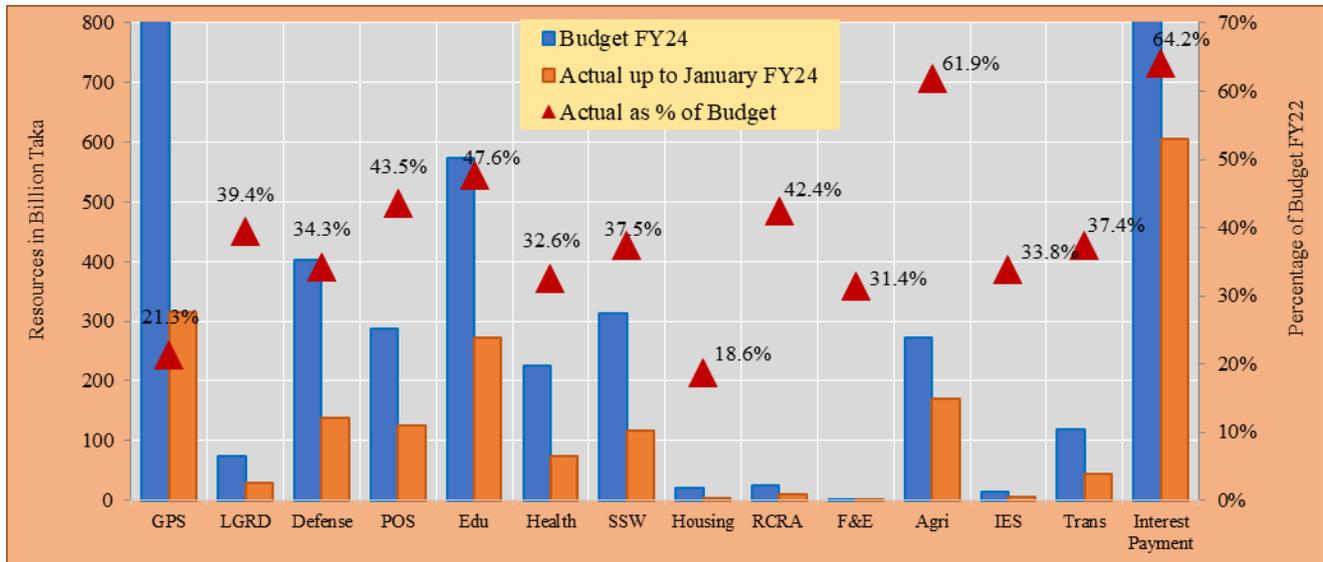


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Predominantly, the sectors of Interest Payment (64.2%), Agriculture (61.9%) Education (47.6%), Public Order and Safety (43.5%) and Recreation, Culture, and Religious Affairs (42.4%) have demonstrated 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 January is 40.2 percent of the budget estimate, compared to 40.62 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 January 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 January 2024)

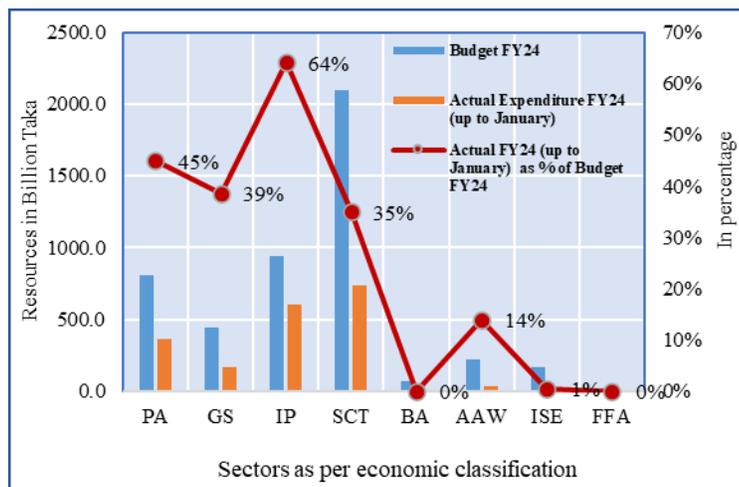
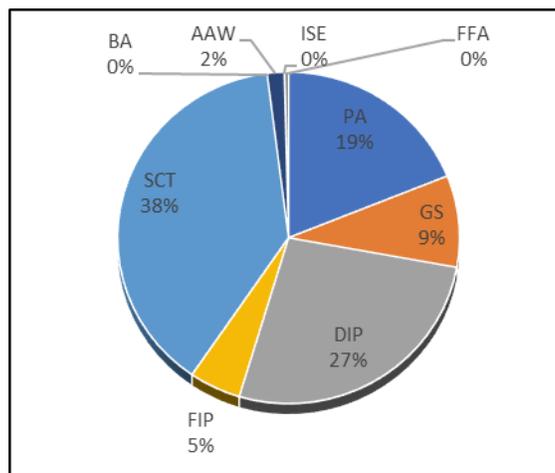


Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to January 2024)



Up to January 2024, the utilization rate of total operating expenditure was 40.2 percent. In certain categories, such as Interest Payment (Domestic & International) (64%) and Pay and Allowance (45%), 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)

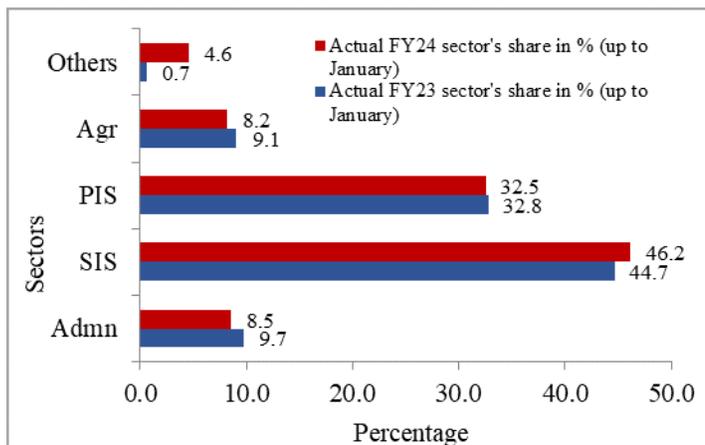
| Sectors | Year: 2022-23 | | | | | | Fiscal Year 2023-24 | | | | | |
|---------|---------------|---------------------|-------------|-----------------------------|----------------------------------------------|----------------------------------|---------------------|-----------------------------|----------------------------------|---------------------------------|-------------------------------------------------|-------------------------------------------------|
| | Budget FY23 | Revised Budget FY23 | Actual FY23 | Actual FY23 (up to January) | Sector's Share in Actual (up to January (%)) | Actual FY23 as % of Revised FY23 | Budget FY24 | Actual FY24 (up to January) | Budget FY24 as % of Revised FY23 | Budget FY24 as % of Actual FY23 | Actual FY24 (up to January as % of Budget FY24) | Actual FY24 sector's share in % (up to January) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| GPS | 17,842 | 18,113 | 12,092 | 3,798 | 8.82 | 66.76 | 19,896 | 3,438 | 109.84 | 164.54 | 17.28 | 6.16 |
| LGRD | 37,743 | 41,375 | 35,013 | 8,186 | 19.02 | 84.62 | 42,018 | 11,242 | 101.55 | 120.01 | 26.75 | 20.13 |
| Defence | 1,885 | 1,838 | 1,196 | 87 | 0.20 | 65.08 | 1,542 | 304 | 83.91 | 128.93 | 19.72 | 0.54 |
| POS | 3,628 | 2,527 | 1,866 | 312 | 0.72 | 73.87 | 3,455 | 1,009 | 136.72 | 185.10 | 29.21 | 1.81 |
| Edu | 48,340 | 33,686 | 28,281 | 5,768 | 13.40 | 83.96 | 46,744 | 9,545 | 138.76 | 165.28 | 20.42 | 17.10 |
| Health | 18,665 | 12,184 | 8,426 | 1,581 | 3.67 | 69.15 | 15,464 | 1,937 | 126.92 | 183.54 | 12.53 | 3.47 |
| SSW | 8,786 | 9,256 | 8,480 | 1,770 | 4.11 | 91.62 | 9,005 | 1,717 | 97.29 | 106.19 | 19.06 | 3.07 |
| HCS | 4,929 | 6,798 | 5,965 | 1,941 | 4.51 | 87.74 | 5,479 | 1,356 | 80.60 | 91.87 | 24.74 | 2.43 |
| RCRA | 2,970 | 5,349 | 4,667 | 1,105 | 2.57 | 87.26 | 3,032 | 1,263 | 56.69 | 64.97 | 41.67 | 2.26 |
| FE | 25,937 | 27,088 | 26,974 | 2,765 | 6.42 | 99.58 | 34,686 | 6,515 | 128.05 | 128.59 | 18.78 | 11.67 |
| AFL | 16,130 | 18,654 | 14,442 | 3,907 | 9.08 | 77.42 | 16,346 | 4,581 | 87.63 | 113.19 | 28.02 | 8.20 |
| IES | 2,599 | 2,997 | 2,578 | 479 | 1.11 | 86.04 | 4,101 | 1,287 | 136.85 | 159.06 | 31.39 | 2.31 |
| TC | 70,162 | 61,745 | 55,172 | 11,349 | 26.36 | 89.36 | 75,817 | 11,639 | 122.79 | 137.42 | 15.35 | 20.85 |
| Total | 259,616 | 241,609 | 205,151 | 43,047 | 100.00 | 84.91 | 277,586 | 55,833 | 114.89 | 135.31 | 20.11 | 100.00 |

- Up to January 2024, the actual expenditure is 20.11% of the development budget. The actual outturn for the same period of the previous fiscal year was about 17.82 % percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (41.67 percent), Industries and Economic Services (31.39 percent), Public Order and Safety (29.21 percent), AFL (28.02), HCS (24.74 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocations like General Public Services, Health, Fuel and Energy and Defence showed 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.

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 January 2024 is presented in **Figure 5**.

- From the graph, it appears that up to January 2024, the maximum share of spending went to Social Infrastructure (SIS) (46.2 percent), followed by Physical Infrastructure (PIS) (32.5 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 January 2024:

Table 4: Revenue Collection Position

(In Crore Taka)

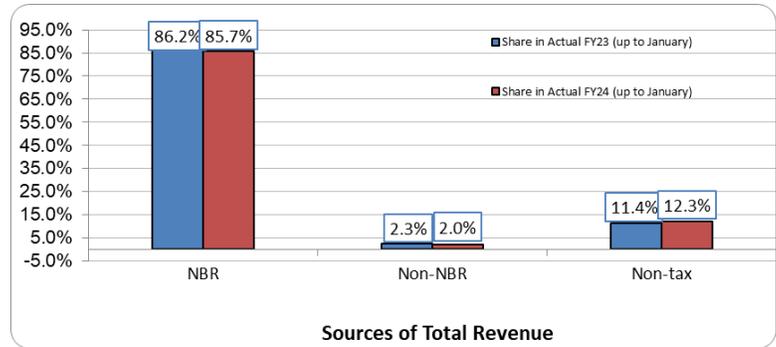
| | Fiscal Year 2022-23 | | | | | Fiscal Year 2023-24 | | | |
|------------------------------------------------|---------------------|----------------|---------|--------------------|----------------------------|---------------------|-----------------------------|--------------------------------------|----------------------------------------------------------|
| | Budget | Revised | Actual | Actual | Actual | Budget FY24 | Actual FY24 (January) | Actual FY24 (up to January) | Actual FY24 (up to January) as % of Budget FY24 |
| | FY23 | Budget FY23 | FY23 | FY 23 (January) | FY23 (up to January) | | | | |
| Tax Revenue (a+b) | 387,999 | 387,999 | 327,708 | 28,991 | 174,685 | 449,998 | 33,812 | 195,977 | 43.6 |
| a. NBR | 370,000 | 370,000 | 319,729 | 28,250 | 170,052 | 430,000 | 33,117 | 191,502 | 44.5 |
| a.1 Income | 121,020 | 121,094 | 107,145 | 9,091 | 53,583 | 153,260 | 10,914 | 61,396 | 40.1 |
| a.2 VAT | 141,192 | 146,227 | 126,224 | 10,157 | 67,971 | 163,836 | 11,646 | 76,078 | 46.4 |
| a.3 Supplementary | 58,525 | 53,675 | 44,533 | 4,050 | 24,652 | 60,703 | 4,705 | 27,205 | 44.8 |
| a.4 Import Duty | 43,994 | 43,994 | 36,182 | 2,987 | 20,361 | 46,015 | 3,380 | 22,269 | 48.4 |
| a.5 Export | 63 | 63 | 3 | 0 | 3 | 66 | 0 | 0 | 0.1 |
| a.6 Excise | 4,127 | 3,941 | 4,063 | 1,841 | 2,615 | 4,579 | 2,261 | 3,190 | 69.7 |
| a.7 Other Taxes | 1,080 | 1,006 | 1,579 | 125 | 867 | 1,540 | 211 | 1,363 | 88.5 |
| b. Non-NBR | 17,999 | 17,999 | 7,978 | 741 | 4,633 | 19,998 | 695 | 4,475 | 22.4 |
| c. Non-tax Revenue | 45,006 | 45,001 | 38,937 | 4,481 | 22,528 | 49,997 | 3,169 | 27,462 | 54.9 |
| Total Revenue (a + b + c) | 433,005 | 433,000 | 366,644 | 33,471 | 197,213 | 499,995 | 36,981 | 223,439 | 44.7 |
| d. Tax-GDP Ratio (base 2005-06) | 8.64 | 8.64 | 7.30 | 0.65 | 3.89 | 8.99 | 0.68 | 3.91 | |
| e. Revenue-GDP ratio (base 2005-06) | 9.64 | 9.64 | 8.16 | 0.75 | 4.39 | 9.99 | 0.74 | 4.46 | |

- Total revenue collection in FY23 was 8.16 percent of GDP and 84.8 percent of the revised budget target.
- Up to January 2024, total revenue collection increased by 13.30% percent compared to the corresponding period of the previous fiscal year (FY23) and achievement as to the annual target is 44.7 percent.
- In FY24, total revenue is projected to be 9.9 percent of GDP. This estimate is approximately 15.47 percent higher than the revised budget estimate for FY23 and 36.33 percent above the actual revenue collected in FY23

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

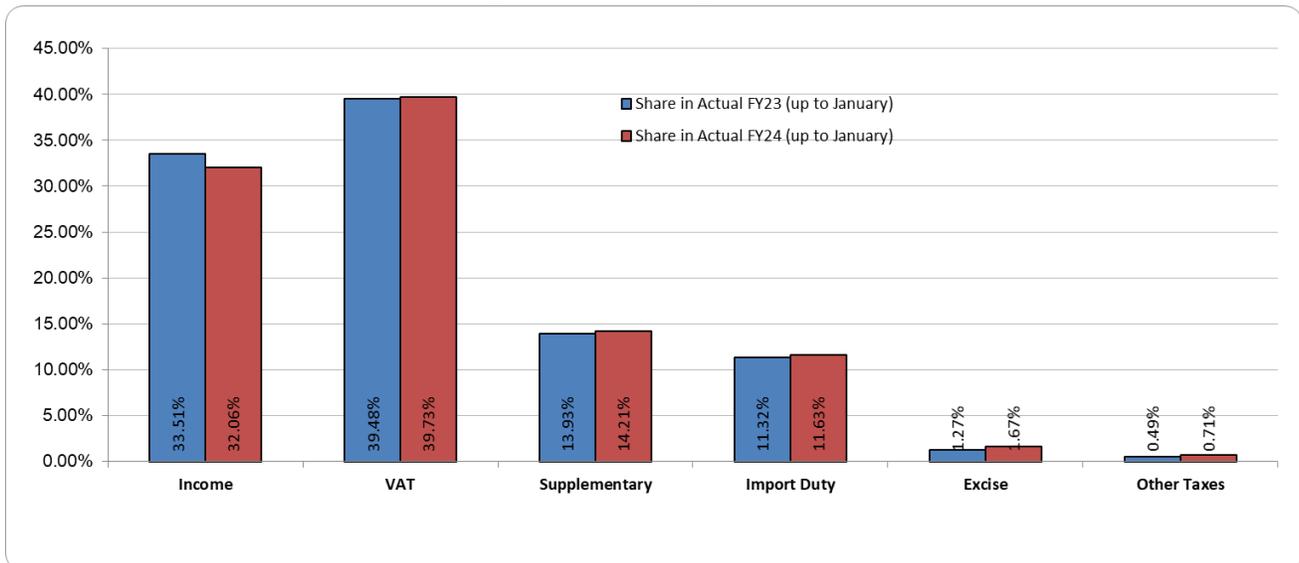
- A major share of the government revenue comes from NBR sources (85.7 percent up to January 2024).
- The growth rates of NBR and non-NBR tax revenue stood at 12.66 percent and -3.4 percent, respectively. Meanwhile, non-tax revenue collection grew by 21.90% percent compared to the corresponding period of the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 43.6 and 54.9 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 9.9 percent of GDP. This is 15.47 percent higher than the revised budget of FY23 and 36.33 percent higher than the actual collection of FY23.

In FY24, as of January 2024, a significant part of NBR tax revenue was generated from indirect taxes. Of the total NBR tax collected 39.73 percent came from VAT, 32.06 percent from Income Tax, 14.21 percent from Supplementary Duty, 11.63 percent from Import Duty, with the remainder sourced from Excise 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 2022-23 up to January | Accounts 2023-24 up to January |
|--------------------------------------------------|---------------|----------|------------------|------------------|---------------|------------------|--------------------------------|--------------------------------|
| | Budget | Revised | Accounts January | | Budget | Accounts January | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Revenues | 433,003 | 433,000 | 33,471 | 366,657 | 499,995 | 37,034 | 197,219 | 223,595 |
| Tax Revenue | 388,002 | 388,002 | 28,991 | 327,724 | 449,998 | 33,865 | 174,692 | 196,128 |
| Non-Tax Revenue | 45,004 | 45,000 | 4,480 | 38,933 | 49,997 | 3,169 | 22,527 | 27,467 |
| Foreign Grants | 3,271 | 3,263 | 0 | 2,752 | 3,900 | 67 | 1 | 892 |
| Total Revenue and Foreign Grants | 436,274 | 436,263 | 33,472 | 369,409 | 503,895 | 37,101 | 197,220 | 224,487 |
| Non-Development Expenditure | 411,406 | 414,283 | 27,130 | 369,864 | 475,281 | 39,877 | 168,292 | 191,088 |
| Net Outlay for Food Account Operation | 540 | 1,097 | -913 | 1,013 | 502 | -334 | 9,124 | 2,892 |
| Loans & Advances (Net) | 6,501 | 3,520 | -45 | -2,178 | 8,420 | -16 | -987 | -3,230 |
| Development Expenditure | 259,617 | 241,607 | 8,780 | 205,151 | 277,582 | 12,156 | 43,047 | 55,833 |
| Development Program financed from Revenue Budget | 3,155 | 3,732 | 797 | 4,568 | 3,768 | 250 | 903 | 709 |
| Non-ADP Project | 7,721 | 7,436 | 766 | 5,795 | 7,986 | 1,212 | 1,181 | 2,020 |
| Annual Development Programme | 246,066 | 227,566 | 7,076 | 191,921 | 263,000 | 10,651 | 40,189 | 52,492 |
| Non-ADP FFW and Transfer | 2,675 | 2,873 | 141 | 2,868 | 2,828 | 43 | 775 | 612 |
| Total Expenditure | 678,064 | 660,508 | 34,952 | 573,850 | 761,785 | 51,684 | 219,477 | 246,583 |
| Overall Balance (Including Grants) | -241,790 | -224,245 | -1,480 | -204,441 | -257,890 | -14,583 | -22,256 | -22,097 |
| (In percent of GDP, base 2015-16) | -5.38 | -5.65 | -0.04 | -5.15 | -5.80 | -0.33 | -0.56 | -0.50 |
| Overall Balance (Excluding Grants) | -245,061 | -227,508 | -1,480 | -207,193 | -261,790 | -14,650 | -22,258 | -22,989 |
| (In percent of GDP, base 2015-16) | -5.46 | -5.73 | -0.04 | -5.22 | -5.88 | -0.33 | -0.56 | -0.52 |

- In FY23, the actual budget deficit (excluding grants) as a percentage of GDP was 5.22 percent. Including grants it was 5.15 percent of GDP;
- Budget deficit (excluding grants) for FY24 is estimated to be 5.88 percent of GDP. Including grants the deficit is expected to be 5.80 percent of GDP;
- For FY24, the actual overall balance up to January 2024 (excluding grants) witnesses a slightly negative value which was -0.52 percent of GDP.

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

5.0 Financing

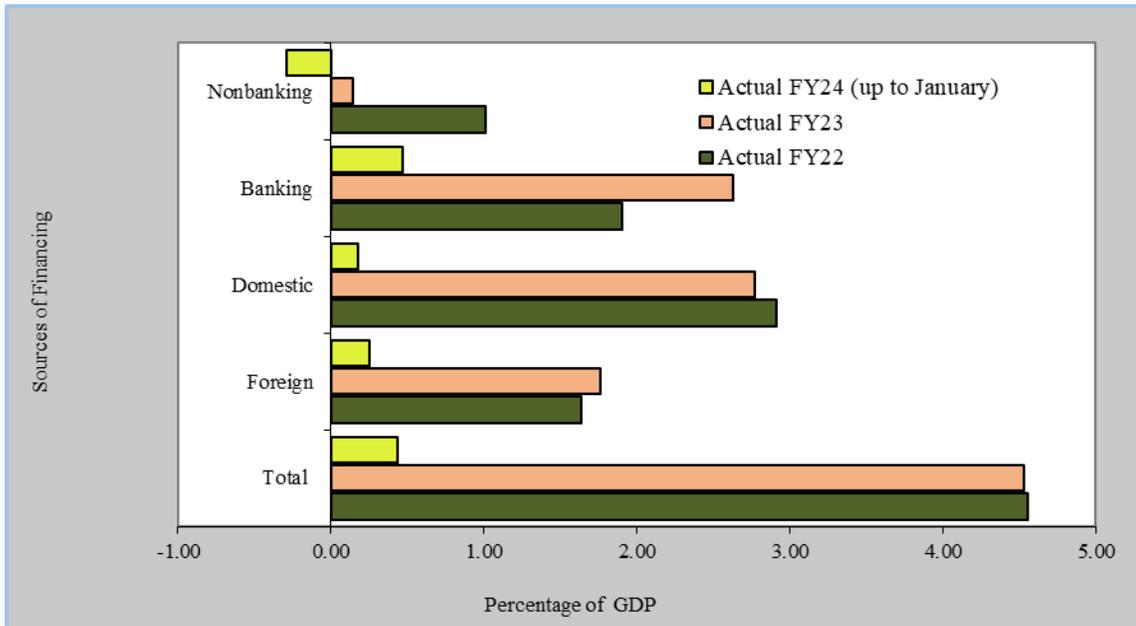
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP

Table 6: Financing Budget deficit

(In crore taka)

| Description | Year: 2022-23 | | | Accounts 2022-23 | Year:2023-24 | | Accounts FY23 up to January | Accounts FY24 up to January |
|------------------------------------------------|---------------|---------|---------------------|---------------------|--------------|---------------------|--------------------------------------|--------------------------------------|
| | Budget | Revised | Accounts January | | Budget | Accounts January | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1.0 Foreign Borrowing-Net | 95,458 | 83,819 | 599 | 79,156 | 102,490 | 2,365 | 8,764 | 12,712 |
| 1.1 Foreign Borrowing | 112,458 | 101,969 | 1,871 | 96,647 | 127,190 | 4,600 | 17,672 | 27,712 |
| 1.2 Amortization | -17,000 | -18,150 | -1,271 | -17,491 | -24,700 | -2,235 | -8,909 | -15,000 |
| 2.0 Domestic Borrowing | 146,335 | 140,425 | 792 | 124,356 | 155,395 | 12,178 | 12,986 | 8,891 |
| 2.1 Borrowing from Banking System (Net) | 106,334 | 115,425 | 4,057 | 118,025 | 132,395 | 15,548 | 34,306 | 23,627 |
| 2.1.1 Long-Term Debt (Net) | 68,192 | 73,900 | 2,694 | 52,335 | 86,580 | 15,713 | 18,889 | 26,401 |
| 2.1.2 Short-Term Debt (Net) | 38,142 | 41,525 | 1,363 | 65,690 | 45,815 | -165 | 15,417 | -2,774 |
| 2.2 Non-Bank Borrowing (Net) | 40,001 | 25,000 | -3,265 | 6,331 | 23,000 | -3,370 | -21,320 | -14,735 |
| 2.2.1 National Savings Schemes (Net) | 35,000 | 20,000 | 29 | -3,347 | 18,000 | -993 | -3,035 | -6,763 |
| 2.2.2 Others | 5,001 | 5,000 | -3,295 | 9,678 | 5,000 | -2,377 | -18,286 | -7,972 |
| Total - Financing : | 241,793 | 224,244 | 1,391 | 203,511 | 257,885 | 14,543 | 21,750 | 21,603 |
| (In percent of GDP) (Base: 2015-16) | 5.38 | 5.65 | 0.03 | 4.53 | 5.80 | 0.33 | 0.48 | 0.49 |

Figure 8: Sources of Financing Deficit



APPENDICES

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

(In crore taka)

| Sectors | Budget FY23 | Revised Budget FY23 | Actual FY23 (January) | Actual FY23 Up to January | Actual FY23 | Budget FY24 | Actual FY24 (January) | Actual FY24 Up to January |
|--------------------------------------------------|-------------|---------------------|-----------------------|---------------------------|-------------|-------------|-----------------------|---------------------------|
| General Public Services | 116,828 | 106,356 | 5,625 | 37,509 | 77,614 | 147,984 | 6,926 | 31,590 |
| LGRD | 6,948 | 6,696 | 501 | 2,310 | 6,096 | 7,324 | 605 | 2,883 |
| Defence | 38,110 | 34,439 | 2,157 | 13,778 | 30,428 | 40,190 | 2,025 | 13,783 |
| Public Order and safety | 27,524 | 25,377 | 1,640 | 11,264 | 23,926 | 28,812 | 1,982 | 12,535 |
| Education & technology | 51,637 | 51,484 | 3,935 | 23,568 | 47,147 | 57,394 | 4,598 | 27,311 |
| Health | 18,199 | 17,565 | 1,055 | 6,294 | 14,096 | 22,587 | 1,226 | 7,357 |
| Social Security and Welfare | 28,589 | 29,825 | 2,081 | 7,483 | 28,980 | 31,343 | 3,228 | 11,738 |
| Housing | 1,892 | 1,899 | 65 | 350 | 1,779 | 1,949 | 53 | 363 |
| Recreation, Culture and Religious Affairs | 2,400 | 2,383 | 108 | 1,035 | 2,089 | 2,535 | 139 | 1,074 |
| Fuel and Energy | 129 | 102 | 11 | 49 | 92 | 133 | 6 | 42 |
| Agriculture | 25,978 | 35,647 | 1,097 | 12,056 | 34,544 | 27,354 | 7,949 | 16,937 |
| Industrial & Economic Services | 1,442 | 1,299 | 66 | 541 | 1,090 | 1,487 | 53 | 503 |
| Transport and Communication | 11,356 | 11,201 | 611 | 3,946 | 9,875 | 11,813 | 757 | 4,417 |
| Interest | 80,375 | 90,013 | 8,182 | 48,107 | 92,107 | 94,376 | 10,331 | 60,555 |
| Total - Operating Revenue Expenditure | 411,407 | 414,285 | 27,130 | 168,292 | 369,864 | 475,281 | 39,877 | 191,088 |

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 (January) | Actual FY23 (up to January) | Actual FY23 | Budget FY24 | Actual FY24 (January) | Actual FY24 (up to January) | Actual FY24 (up to January) as % Budget FY24 |
| Sub-total = GPS | 116,828 | 106,356 | 5,625 | 37,509 | 77,614 | 147,984 | 6,926 | 31,590 | 21.3 |
| Office of the President | 31 | 28 | 2 | 11 | 21 | 32 | 1 | 12 | 36.3 |
| Bangladesh Parliament | 340 | 306 | 17 | 113 | 249 | 335 | 9 | 121 | 36.0 |
| Prime Minister's Office | 800 | 723 | 44 | 349 | 648 | 931 | 98 | 518 | 55.6 |
| Cabinet Division | 84 | 81 | 4 | 27 | 62 | 103 | 4 | 33 | 31.5 |
| Election Commission Secretariat | 789 | 674 | 38 | 235 | 525 | 2,124 | 1,634 | 1,997 | 94.0 |
| Ministry of Public Administration | 3,448 | 3,191 | 227 | 1,129 | 2,165 | 3,536 | 193 | 1,152 | 32.6 |
| Bangladesh Public Service Commission | 88 | 86 | 5 | 42 | 78 | 101 | 10 | 42 | 41.8 |
| Finance Division | 105,390 | 95,988 | 5,139 | 34,124 | 70,698 | 134,981 | 4,847 | 25,981 | 19.2 |

| Ministries/Division | Fiscal Year 2022-23 | | | | | Fiscal Year 2023-24 | | | |
|---------------------------------------------------|---------------------|---------------------|-----------------------|-----------------------------|---------------|---------------------|-----------------------|-----------------------------|----------------------------------------------|
| | Budget FY23 | Revised Budget FY23 | Actual FY23 (January) | Actual FY23 (up to January) | Actual FY23 | Budget FY24 | Actual FY24 (January) | Actual FY24 (up to January) | Actual FY24 (up to January) as % Budget FY24 |
| Internal Resources Division | 2,975 | 2,669 | 74 | 609 | 1,537 | 3,113 | 89 | 682 | 21.9 |
| Financial Institutions Division | 93 | 80 | 19 | 47 | 78 | 98 | 5 | 50 | 51.6 |
| Economic Relations Division | 816 | 691 | 6 | 189 | 286 | 699 | 2 | 784 | 112.1 |
| Planning Division | 91 | 69 | 4 | 32 | 62 | 88 | 4 | 33 | 37.5 |
| Implementation Monitoring and Evaluation Division | 65 | 54 | 1 | 12 | 50 | 61 | 2 | 11 | 18.7 |
| Statistics and Informatics Division | 271 | 206 | 13 | 84 | 160 | 261 | 12 | 81 | 31.2 |
| Ministry of Foreign Affairs | 1,547 | 1,510 | 31 | 505 | 996 | 1,521 | 17 | 94 | 6.2 |
| Sub-total = LGRD | 6,948 | 6,696 | 501 | 2,310 | 6,096 | 7,324 | 605 | 2,883 | 39.4 |
| Local Government Division | 5,861 | 5,634 | 480 | 1,996 | 5,076 | 6,200 | 512 | 2,469 | 39.8 |
| Rural Development and Cooperative Division | 681 | 621 | 20 | 296 | 586 | 671 | 92 | 392 | 58.5 |
| Ministry of Chittagong Hill Tracts Affairs | 406 | 441 | 1 | 18 | 434 | 453 | 1 | 21 | 4.7 |
| Sub-total = Defence | 38,110 | 34,439 | 2,157 | 13,778 | 30,428 | 40,190 | 2,025 | 13,783 | 34.3 |
| Ministry of Defence -Defence Services | 36,156 | 32,636 | 1,994 | 13,097 | 28,664 | 38,284 | 1,880 | 13,020 | 34.0 |
| Ministry of Defence -Others Services | 1,909 | 1,766 | 160 | 666 | 1,730 | 1,861 | 142 | 747 | 40.1 |
| Armed Forces Division | 45 | 37 | 3 | 15 | 34 | 45 | 3 | 16 | 35.5 |
| Sub-total=POS | 27,524 | 25,377 | 1,640 | 11,264 | 23,926 | 28,812 | 1,982 | 12,535 | 43.5 |
| Supreme Court of Bangladesh | 230 | 209 | 14 | 91 | 186 | 237 | 16 | 114 | 47.9 |
| Law and Justice Division | 1,612 | 1,421 | 91 | 556 | 1,082 | 1,766 | 85 | 591 | 33.5 |
| Public Security Division | 22,980 | 21,458 | 1,395 | 9,692 | 20,609 | 23,981 | 1,736 | 10,800 | 45.0 |
| Legislative and Parliamentary Affairs Division | 39 | 33 | 4 | 14 | 30 | 41 | 4 | 20 | 48.5 |
| Anti-Corruption Commission Bangladesh | 160 | 133 | 7 | 52 | 113 | 166 | 8 | 59 | 35.6 |
| Security Service Division | 2,503 | 2,122 | 129 | 859 | 1,906 | 2,621 | 133 | 952 | 36.3 |
| Sub-total = Edu | 51,637 | 51,484 | 3,935 | 23,568 | 47,147 | 57,394 | 4,598 | 27,311 | 47.6 |
| Ministry of Primary and Mass Education | 20,119 | 19,918 | 1,664 | 8,627 | 17,565 | 22,704 | 1,261 | 9,608 | 42.3 |
| Secondary and Higher Education Division | 23,360 | 23,588 | 1,763 | 11,395 | 22,404 | 25,931 | 2,558 | 13,728 | 52.9 |
| Ministry of Science and Technology | 602 | 578 | 21 | 285 | 551 | 627 | 160 | 340 | 54.2 |
| Information & Communication Technology Division | 386 | 335 | 19 | 159 | 287 | 352 | 48 | 168 | 47.7 |
| Technical and Madrasa Education Division | 7,170 | 7,065 | 468 | 3,102 | 6,341 | 7,779 | 571 | 3,467 | 44.6 |
| Sub-total = Health | 18,199 | 17,565 | 1,055 | 6,294 | 14,096 | 22,587 | 1,226 | 7,357 | 32.6 |
| Health Services Division | 13,430 | 13,261 | 782 | 4,708 | 11,003 | 17,221 | 915 | 5,562 | 32.3 |
| Medical Education and Family Welfare Division | 4,768 | 4,304 | 272 | 1,586 | 3,092 | 5,367 | 311 | 1,795 | 33.5 |
| Sub-total = SSW | 28,589 | 29,825 | 2,081 | 7,483 | 28,980 | 31,343 | 3,228 | 11,738 | 37.5 |
| Ministry of Social Welfare | 9,401 | 9,325 | 870 | 3,048 | 8,936 | 11,033 | 1,286 | 3,690 | 33.4 |
| Ministry of Women and Children'S Affairs | 3,507 | 3,608 | 219 | 421 | 3,392 | 3,778 | 32 | 501 | 13.3 |

| Ministries/Division | Fiscal Year 2022-23 | | | | | Fiscal Year 2023-24 | | | |
|----------------------------------------------------------|---------------------|---------------------|-----------------------|-----------------------------|-------------|---------------------|-----------------------|-----------------------------|----------------------------------------------|
| | Budget FY23 | Revised Budget FY23 | Actual FY23 (January) | Actual FY23 (up to January) | Actual FY23 | Budget FY24 | Actual FY24 (January) | Actual FY24 (up to January) | Actual FY24 (up to January) as % Budget FY24 |
| Ministry of Food | 4,335 | 4,842 | 1 | 30 | 4,422 | 5,084 | 1,124 | 3,294 | 64.8 |
| Ministry of Disaster Management and Relief | 5,494 | 6,233 | 569 | 1,076 | 6,583 | 5,532 | 317 | 1,157 | 20.9 |
| Ministry of Liberation War Affairs | 5,851 | 5,816 | 421 | 2,908 | 5,647 | 5,916 | 469 | 3,096 | 52.3 |
| Sub-total = HCS | 1,892 | 1,899 | 65 | 350 | 1,779 | 1,949 | 53 | 363 | 18.6 |
| Ministry of Housing and Public Works | 1,892 | 1,899 | 65 | 350 | 1,779 | 1,949 | 53 | 363 | 18.6 |
| Sub-total = RCRA | 2,400 | 2,383 | 108 | 1,035 | 2,089 | 2,535 | 139 | 1,074 | 42.4 |
| Ministry of Information and Broadcasting | 816 | 854 | 38 | 440 | 767 | 839 | 57 | 384 | 45.8 |
| Ministry of Cultural Affairs | 390 | 367 | 20 | 162 | 337 | 437 | 26 | 187 | 42.9 |
| Ministry of Religious Affairs | 318 | 314 | 5 | 122 | 302 | 333 | 11 | 135 | 40.4 |
| Ministry of Youth and Sports | 876 | 848 | 44 | 311 | 683 | 927 | 45 | 368 | 39.7 |
| Sub-total = FE | 129 | 102 | 11 | 49 | 92 | 133 | 6 | 42 | 31.4 |
| Energy and Mineral Resources Division | 72 | 60 | 4 | 25 | 54 | 83 | 5 | 30 | 36.7 |
| Power Division | 57 | 41 | 7 | 25 | 37 | 50 | 1 | 11 | 22.5 |
| Sub-total = Agr | 25,978 | 35,647 | 1,097 | 12,056 | 34,544 | 27,354 | 7,949 | 16,937 | 61.9 |
| Ministry of Agriculture | 19,881 | 29,705 | 528 | 9,592 | 29,108 | 20,770 | 7,696 | 14,599 | 70.3 |
| Ministry of Fisheries and Livestock | 1,726 | 1,668 | 76 | 495 | 1,515 | 1,813 | 90 | 670 | 36.9 |
| Ministry of Environment Forest and Climate Change | 762 | 720 | 39 | 336 | 638 | 788 | 68 | 345 | 43.8 |
| Ministry of Land | 1,351 | 1,331 | 80 | 529 | 1,090 | 1,533 | 93 | 603 | 39.3 |
| Ministry of Water Resources | 2,258 | 2,223 | 373 | 1,105 | 2,193 | 2,450 | 2 | 721 | 29.4 |
| Sub-total = IES | 1,442 | 1,299 | 66 | 541 | 1,090 | 1,487 | 53 | 503 | 33.8 |
| Ministry of Commerce | 300 | 254 | 10 | 100 | 200 | 285 | 17 | 77 | 27.0 |
| Ministry of Labour and Employment | 199 | 187 | 9 | 55 | 115 | 223 | 10 | 67 | 29.9 |
| Ministry of Industries | 376 | 332 | 3 | 158 | 315 | 370 | 3 | 165 | 44.5 |
| Ministry of Expatriates' Welfare and Overseas Employment | 357 | 332 | 21 | 141 | 291 | 392 | 15 | 113 | 28.7 |
| Ministry of Textiles and Jute | 210 | 194 | 23 | 86 | 170 | 216 | 8 | 82 | 37.9 |
| Sub-total = TC | 11,356 | 11,201 | 611 | 3,946 | 9,875 | 11,813 | 757 | 4,417 | 37.4 |
| Road Transport and Highways Division | 5,352 | 5,351 | 285 | 1,393 | 4,703 | 5,648 | 307 | 1,778 | 31.5 |
| Ministry of Railways | 3,924 | 3,882 | 237 | 1,598 | 3,328 | 4,050 | 226 | 1,671 | 41.3 |
| Ministry of Shipping | 821 | 776 | 6 | 346 | 737 | 846 | 143 | 348 | 41.1 |
| Ministry of Civil Aviation and Tourism | 72 | 60 | 1 | 31 | 57 | 54 | 1 | 24 | 44.5 |
| Posts and Telecommunication Division | 1,181 | 1,127 | 81 | 576 | 1,047 | 1,206 | 80 | 595 | 49.3 |
| Bridges Division | 7 | 5 | 0 | 2 | 3 | 9 | 0 | 2 | 18.7 |
| Sub-total = Interest | 80,375 | 90,013 | 8,182 | 48,107 | 92,107 | 94,376 | 10,331 | 60,555 | 64.2 |
| Domestic | 73,175 | 80,691 | 7,282 | 44,533 | 82,670 | 82,000 | 8,899 | 51,213 | 62.5 |
| Foreign | 7,200 | 9,322 | 900 | 3,574 | 9,437 | 12,376 | 1,432 | 9,342 | 75.5 |
| Total Operating Revenue Expenditure | 411,407 | 414,285 | 27,130 | 168,292 | 369,864 | 475,281 | 39,877 | 191,088 | 40.2 |

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

| Description | Budget FY23 | Revised Budget FY23 | Actual FY23 | Actual FY23 (up to January) | Budget FY24 | Actual FY24 (up to January) | Actual FY23 (up to January) as % of Budget FY23 | Actual FY24 (up to January) as % of Budget FY24 |
|--------------------------------------------------------------------------------------------------------------------------|-------------|---------------------|-------------|-----------------------------|-------------|-----------------------------|-------------------------------------------------|-------------------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Pay and Allowances | 74,266 | 73,172 | 63,850 | 33,853 | 80,463 | 36,174 | 45.6 | 45.0 |
| Pay of Officers | 11,958 | 11,474 | 9,811 | 5,623 | 13,316 | 5,919 | 47.0 | 44.5 |
| Pay of Establishment | 27,340 | 26,939 | 24,437 | 14,101 | 29,236 | 14,634 | 51.6 | 50.1 |
| Allowances | 34,968 | 34,760 | 29,603 | 14,130 | 37,911 | 15,621 | 40.4 | 41.2 |
| Goods and Services | 38,986 | 39,071 | 33,871 | 12,175 | 44,232 | 17,059 | 31.2 | 38.6 |
| Supplies and Services | 28,234 | 28,622 | 24,440 | 9,988 | 32,801 | 13,883 | 35.4 | 42.3 |
| Repairs Maintenance and Rehabilitation | 10,751 | 10,449 | 9,432 | 2,187 | 11,431 | 3,176 | 20.3 | 27.8 |
| Interest Payments | 80,375 | 90,013 | 92,107 | 48,107 | 94,376 | 60,555 | 59.9 | 64.2 |
| Domestic | 73,175 | 80,691 | 82,670 | 44,533 | 82,000 | 51,213 | 60.9 | 62.5 |
| Foreign | 7,200 | 9,322 | 9,437 | 3,574 | 12,376 | 9,342 | 49.6 | 75.5 |
| Subsidies and Incentives and Current Transfers | 174,925 | 185,696 | 167,269 | 64,615 | 209,902 | 73,447 | 36.9 | 35.0 |
| Subsidies | 56,535 | 77,196 | 70,719 | 26,212 | 84,002 | 27,671 | 46.4 | 32.9 |
| Grants in Aid | 67,210 | 60,561 | 56,160 | 24,212 | 72,059 | 27,363 | 36.0 | 38.0 |
| Pensions and Gratuities | 31,036 | 29,137 | 22,317 | 11,840 | 32,869 | 12,682 | 38.1 | 38.6 |
| Others | 4,919 | 3,576 | 2,883 | 989 | 5,747 | 1,232 | 20.1 | 21.4 |
| 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 | 357,098 | 158,750 | 436,247 | 187,235 | 42.5 | 42.9 |
| Acquisition of Assets and Works | 22,975 | 16,587 | 12,542 | 4,249 | 22,082 | 3,089 | 18.5 | 14.0 |
| Acquisition of Assets | 21,904 | 15,800 | 12,099 | 4,067 | 21,121 | 2,989 | 18.6 | 14.2 |
| Acquisition of Land | 1,071 | 788 | 443 | 182 | 961 | 100 | 17.0 | 10.4 |
| Total - Augmented Operating Recurrent Expenditure (A+B): | 396,218 | 406,673 | 369,639 | 162,999 | 458,329 | 190,324 | 41.1 | 41.5 |
| Investments in Shares and Equities (C) | 15,143 | 7,558 | 224 | 154 | 16,952 | 89 | 1.0 | 0.5 |
| Share Capital | 15,143 | 7,558 | 224 | 154 | 16,952 | 89 | 1.0 | 0.5 |
| Foreign Financial Assets (F) | 46 | 52 | 0 | 0 | 0 | 674 | 0.0 | 0 |
| Total Operating Capital Expenditure (B+C+F) | 38,164 | 24,198 | 12,766 | 4,404 | 39,034 | 3,853 | 11.5 | 9.9 |
| Total- Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) | 411,407 | 414,283 | 369,864 | 163,154 | 475,281 | 191,088 | 39.7 | 40.2 |

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 (January) | Actual FY23 (up to January) | Actual FY23 | Budget FY24 | Actual FY24 (January) | Actual FY24 (up to January) | Actual FY23 (up to January) as % of Revised Budget FY23 | Actual FY24 (up to January) as % Budget FY24 |
| Sub-total = GPS | 17,841.90 | 18,112.99 | 1,550.12 | 3,797.70 | 12,091.73 | 19,895.73 | 1,415.53 | 3,438.34 | 20.97 | 17.28 |
| 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 | 135.15 | 1,590.33 | 2,812.14 | 3,520.22 | 116.21 | 952.15 | 39.55 | 27.05 |
| Cabinet Division | 53.29 | 26.98 | 0.00 | 0.33 | 25.03 | 7.52 | 0.00 | 0.01 | 1.23 | 0.11 |
| Election Commission Secretariat | 749.00 | 748.69 | 8.03 | 120.48 | 352.74 | 282.45 | 36.93 | 89.75 | 16.09 | 31.78 |
| Ministry of Public Administration | 663.23 | 401.83 | 17.37 | 60.51 | 330.25 | 1,003.00 | 12.73 | 127.86 | 15.06 | 12.75 |
| Bangladesh Public Service Commission | 36.00 | 30.00 | 0.24 | 1.13 | 19.36 | 30.00 | 3.09 | 3.09 | 3.78 | 10.30 |
| Finance Division/3 | 6,302.25 | 5,511.71 | 910.62 | 1,278.48 | 5,279.66 | 6,543.36 | 1,197.32 | 1,852.95 | 23.20 | 28.32 |
| Internal Resources Division | 502.47 | 101.30 | 0.20 | 1.20 | 53.93 | 382.51 | 0.28 | 9.94 | 1.18 | 2.60 |
| Financial Institutions Division | 2,758.65 | 3,275.83 | 473.13 | 696.06 | 2,831.23 | 2,851.30 | 40.16 | 349.82 | 21.25 | 12.27 |
| Economic Relations Division | 76.68 | 47.99 | 0.96 | 3.31 | 42.86 | 65.61 | 0.45 | 4.14 | 6.90 | 6.32 |
| Planning Division/4 | 1,272.24 | 3,542.84 | 2.01 | 9.43 | 84.31 | 4,794.61 | 3.81 | 18.05 | 0.27 | 0.38 |
| Implementation Monitoring and Evaluation Division | 209.55 | 136.89 | 0.78 | 1.28 | 134.68 | 122.58 | 0.15 | 1.41 | 0.93 | 1.15 |
| Statistics and Informatics Division | 139.00 | 175.98 | 1.65 | 35.16 | 125.03 | 154.13 | 4.41 | 29.17 | 19.98 | 18.93 |
| 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 | 2,332.37 | 8,186.15 | 35,012.62 | 42,018.10 | 1,809.49 | 11,241.52 | 19.79 | 26.75 |
| Local Government Division | 35,845.94 | 39,567.87 | 2,289.13 | 7,715.41 | 33,522.86 | 40,503.92 | 1,700.27 | 10,725.43 | 19.50 | 26.48 |
| Rural Development and Cooperative Division | 964.43 | 847.24 | 2.40 | 218.45 | 621.86 | 762.47 | 1.13 | 190.57 | 25.78 | 24.99 |
| Ministry of Chittagong Hill Tracts Affairs | 932.18 | 960.21 | 40.84 | 252.29 | 867.90 | 751.71 | 108.08 | 325.52 | 26.27 | 43.30 |
| Sub-total = Defence | 1,885.00 | 1,837.91 | 34.19 | 87.21 | 1,196.18 | 1,542.25 | 42.92 | 304.11 | 4.75 | 19.72 |
| Ministry of Defence -Defence Services | 1,885.00 | 1,837.91 | 34.19 | 87.21 | 1,196.18 | 1,542.25 | 42.92 | 304.11 | 4.75 | 19.72 |
| Sub-total=POS | 3,628.48 | 2,526.77 | 101.71 | 312.01 | 1,866.41 | 3,454.72 | 151.52 | 1,009.13 | 12.35 | 29.21 |
| Law and Justice Division | 310.71 | 332.40 | 7.55 | 53.99 | 239.95 | 175.91 | 6.27 | 84.91 | 16.24 | 48.27 |
| Public Security Division | 1,613.73 | 1,119.05 | 79.02 | 140.01 | 664.14 | 1,716.06 | 129.08 | 356.17 | 12.51 | 20.75 |
| Legislative and Parliamentary Affairs Division | 1.00 | 1.20 | 0.04 | 0.21 | 0.96 | 2.00 | 0.10 | 0.79 | 17.39 | 39.56 |
| Anti-Corruption Commission Bangladesh | 18.71 | 11.03 | 0.03 | 0.18 | 7.74 | 18.44 | 0.02 | 6.02 | 1.65 | 32.65 |
| Security Service Division | 1,684.33 | 1,063.09 | 15.06 | 117.62 | 953.61 | 1,542.31 | 16.04 | 561.24 | 11.06 | 36.39 |
| Sub-total = Edu | 48,340.49 | 33,685.72 | 1,428.35 | 5,767.69 | 28,281.17 | 46,743.99 | 3,796.93 | 9,545.36 | 17.12 | 20.42 |
| Ministry of Primary and Mass Education | 11,641.55 | 7,784.68 | 429.40 | 1,340.72 | 6,250.44 | 12,018.41 | 694.63 | 2,751.06 | 17.22 | 22.89 |
| Secondary and Higher Education Division | 16,600.54 | 10,064.60 | 462.25 | 2,484.73 | 8,091.97 | 16,906.71 | 608.86 | 2,760.25 | 24.69 | 16.33 |
| Ministry of Science and Technology | 16,011.46 | 12,243.27 | 438.32 | 979.08 | 11,071.57 | 12,980.13 | 2,273.22 | 2,861.85 | 8.00 | 22.05 |
| Information & Communication Technology Division | 1,529.94 | 1,507.17 | 27.31 | 470.08 | 1,439.81 | 2,015.93 | 122.91 | 630.51 | 31.19 | 31.28 |
| Technical and Madrasa Education Division | 2,557.00 | 2,086.00 | 71.07 | 493.08 | 1,427.37 | 2,822.81 | 97.30 | 541.69 | 23.64 | 19.19 |
| Sub-total = Health | 18,665.30 | 12,183.77 | 358.41 | 1,581.36 | 8,425.55 | 15,464.08 | 386.94 | 1,937.37 | 12.98 | 12.53 |

| Ministries/Divisions | Fiscal Year 2022-23 | | | | | Fiscal Year 2023-24 | | | | |
|----------------------------------------------------------|---------------------|---------------------|-----------------------|-----------------------------|------------------|---------------------|-----------------------|-----------------------------|---------------------------------------------------------|----------------------------------------------|
| | Budget FY23 | Revised Budget FY23 | Actual FY23 (January) | Actual FY23 (up to January) | Actual FY23 | Budget FY24 | Actual FY24 (January) | Actual FY24 (up to January) | Actual FY23 (up to January) as % of Revised Budget FY23 | Actual FY24 (up to January) as % Budget FY24 |
| Health Services Division | 15,851.47 | 9,790.96 | 305.48 | 1,318.64 | 6,659.74 | 12,210.07 | 260.89 | 1,614.89 | 13.47 | 13.23 |
| Medical Education and Family Welfare Division | 2,813.83 | 2,392.81 | 52.93 | 262.72 | 1,765.80 | 3,254.01 | 126.05 | 322.47 | 10.98 | 9.91 |
| Sub-total = SSW | 8,786.06 | 9,255.70 | 309.96 | 1,769.90 | 8,479.66 | 9,004.90 | 248.35 | 1,716.66 | 19.12 | 19.06 |
| Ministry of Social Welfare | 798.81 | 698.41 | 22.66 | 128.29 | 526.53 | 1,183.65 | 7.68 | 128.10 | 18.37 | 10.82 |
| Ministry of Women and Children's Affairs | 783.44 | 794.47 | 30.94 | 189.82 | 836.20 | 976.32 | 15.71 | 284.23 | 23.89 | 29.11 |
| Ministry of Food | 1,336.45 | 987.02 | 6.32 | 60.31 | 591.79 | 932.05 | 2.15 | 24.85 | 6.11 | 2.67 |
| Ministry of Disaster Management and Relief | 4,734.57 | 4,530.66 | 208.55 | 1,050.94 | 4,326.80 | 4,585.43 | 181.80 | 929.26 | 23.20 | 20.27 |
| Ministry of Liberation War Affairs | 1,132.79 | 2,245.14 | 41.49 | 340.55 | 2,198.33 | 1,327.45 | 41.01 | 350.23 | 15.17 | 26.38 |
| Sub-total = HCS | 4,928.86 | 6,798.40 | 211.83 | 1,941.32 | 5,964.63 | 5,479.47 | 96.03 | 1,355.57 | 28.56 | 24.74 |
| Ministry of Housing and Public Works | 4,928.86 | 6,798.40 | 211.83 | 1,941.32 | 5,964.63 | 5,479.47 | 96.03 | 1,355.57 | 28.56 | 24.74 |
| Sub-total = RCRA | 2,969.77 | 5,348.71 | 54.61 | 1,104.68 | 4,667.42 | 3,032.39 | 63.19 | 1,263.48 | 20.65 | 41.67 |
| Ministry of Information and Broadcasting | 282.00 | 521.32 | 13.76 | 46.00 | 380.97 | 211.68 | 2.50 | 25.70 | 8.82 | 12.14 |
| Ministry of Cultural Affairs | 247.34 | 294.34 | 3.82 | 69.49 | 249.19 | 262.08 | 20.83 | 89.00 | 23.61 | 33.96 |
| Ministry of Religious Affairs | 2,034.74 | 3,746.55 | 35.04 | 905.00 | 3,433.03 | 2,176.15 | 17.20 | 1,053.07 | 24.16 | 48.39 |
| Ministry of Youth and Sports | 405.69 | 786.50 | 1.99 | 84.19 | 604.24 | 382.48 | 22.66 | 95.70 | 10.70 | 25.02 |
| Sub-total = FE | 25,936.76 | 27,088.30 | 327.74 | 2,764.51 | 26,973.83 | 34,686.48 | 1,108.10 | 6,514.81 | 10.21 | 18.78 |
| Energy and Mineral Resources Division | 1,797.65 | 1,841.65 | 4.98 | 153.33 | 1,720.67 | 911.44 | 55.22 | 83.50 | 8.33 | 9.16 |
| Power Division | 24,139.11 | 25,246.65 | 322.76 | 2,611.18 | 25,253.16 | 33,775.04 | 1,052.88 | 6,431.31 | 10.34 | 19.04 |
| Sub-total = Agr | 16,129.67 | 18,653.64 | 484.56 | 3,907.32 | 14,441.64 | 16,346.32 | 605.70 | 4,580.67 | 20.95 | 28.02 |
| Ministry of Agriculture | 4,338.84 | 4,100.41 | 68.89 | 1,148.21 | 3,429.10 | 4,347.97 | 111.70 | 1,349.95 | 28.00 | 31.05 |
| Ministry of Fisheries and Livestock | 2,081.45 | 1,965.40 | 23.33 | 231.57 | 1,569.50 | 2,427.15 | 55.80 | 304.95 | 11.78 | 12.56 |
| Ministry of Environment Forest and Climate Change | 738.69 | 637.31 | 13.37 | 56.42 | 572.97 | 851.32 | 19.00 | 69.71 | 8.85 | 8.19 |
| Ministry of Land | 1,032.54 | 618.28 | 7.17 | 39.49 | 174.00 | 925.54 | 56.46 | 144.69 | 6.39 | 15.63 |
| Ministry of Water Resources | 7,938.15 | 11,332.24 | 371.80 | 2,431.63 | 8,696.06 | 7,794.34 | 362.74 | 2,711.38 | 21.46 | 34.79 |
| Sub-total = IES | 2,599.38 | 2,996.91 | 197.25 | 478.55 | 2,578.39 | 4,101.22 | 429.53 | 1,287.35 | 15.97 | 31.39 |
| Ministry of Commerce | 244.90 | 147.37 | 0.20 | 7.48 | 140.47 | 308.12 | 0.18 | 9.69 | 5.08 | 3.14 |
| Ministry of Labour and Employment | 158.00 | 282.50 | 2.45 | 46.68 | 215.04 | 123.79 | 0.83 | 87.44 | 16.52 | 70.63 |
| Ministry of Industries | 1,144.78 | 1,890.58 | 155.34 | 304.58 | 1,715.46 | 2,652.95 | 411.29 | 1,075.92 | 16.11 | 40.56 |
| Ministry of Expatriates' Welfare and Overseas Employment | 632.70 | 267.46 | 19.99 | 45.78 | 197.43 | 625.98 | 8.18 | 39.50 | 17.12 | 6.31 |
| Ministry of Textiles and Jute | 419.00 | 409.00 | 19.26 | 74.02 | 309.98 | 390.38 | 9.06 | 74.81 | 18.10 | 19.16 |
| Sub-total = TC | 70,161.72 | 61,744.87 | 1,388.50 | 11,348.80 | 55,172.21 | 75,816.81 | 2,001.63 | 11,639.06 | 18.38 | 15.35 |
| Road Transport and Highways Division | 31,295.87 | 29,896.58 | 1,115.60 | 5,848.98 | 26,217.35 | 34,062.21 | 1,479.10 | 5,560.36 | 19.56 | 16.32 |
| Ministry of Railways | 14,928.66 | 12,596.47 | 129.76 | 1,110.64 | 11,374.74 | 14,960.06 | 85.61 | 848.81 | 8.82 | 5.67 |
| Ministry of Shipping | 6,402.48 | 4,697.71 | 141.16 | 1,103.75 | 3,947.30 | 9,954.72 | 376.97 | 1,562.87 | 23.50 | 15.70 |
| Ministry of Civil Aviation and Tourism | 6,931.96 | 5,568.16 | 0.00 | 1,013.28 | 5,100.10 | 6,542.28 | 55.58 | 1,355.19 | 18.20 | 20.71 |
| Posts and Telecommunication Division | 1,312.91 | 1,918.51 | 1.98 | 287.91 | 1,588.83 | 1,233.28 | 4.36 | 183.14 | 15.01 | 14.85 |

| Ministries/Divisions | Fiscal Year 2022-23 | | | | | Fiscal Year 2023-24 | | | | |
|----------------------------------------------|---------------------|---------------------|-----------------------|-----------------------------|-------------------|---------------------|-----------------------|-----------------------------|---------------------------------------------------------|----------------------------------------------|
| | Budget FY23 | Revised Budget FY23 | Actual FY23 (January) | Actual FY23 (up to January) | Actual FY23 | Budget FY24 | Actual FY24 (January) | Actual FY24 (up to January) | Actual FY23 (up to January) as % of Revised Budget FY23 | Actual FY24 (up to January) as % Budget FY24 |
| Bridges Division | 9,289.84 | 7,067.44 | 0.00 | 1,984.24 | 6,943.88 | 9,064.26 | 0.00 | 2,128.67 | 28.08 | 23.48 |
| Total Development Revenue Expenditure | 259,615.94 | 241,609.01 | 8,779.60 | 43,047.22 | 205,151.43 | 277,586.46 | 12,155.84 | 55,833.43 | 17.82 | 20.11 |

Appendix 5: Revenue Collection

(in crore taka)

| Sectors | Fiscal Year 2022-23 | | | | | | Fiscal Year 2023-24 | | |
|----------------------------------------|---------------------|------------------|---------------------|-----------------------|-----------------------------|------------------|---------------------|-----------------------|-----------------------------|
| | Actual FY22 | Budget FY23 | Revised Budget FY23 | Actual FY23 (January) | Actual FY23 (up to January) | Actual FY23 | Budget FY24 | Actual FY24 (January) | Actual FY24 (up to January) |
| Tax Revenue (a+b) | 299,658.1 | 387,998.6 | 387,998.6 | 28,990.6 | 174,684.8 | 327,707.6 | 449,998.2 | 33,811.8 | 195,976.7 |
| a. NBR | 292,956.1 | 370,000.0 | 370,000.0 | 28,250.0 | 170,051.7 | 319,729.5 | 429,999.7 | 33,116.5 | 191,501.7 |
| a.1 Income | 96,157.5 | 121,020.0 | 121,094.0 | 9,090.8 | 53,582.7 | 107,145.0 | 153,260.0 | 10,914.2 | 61,396.4 |
| a.2 VAT | 117,034.4 | 141,191.6 | 146,226.8 | 10,156.9 | 67,971.0 | 126,224.3 | 163,836.4 | 11,646.3 | 76,078.2 |
| a.3 Supplementary | 41,185.8 | 58,524.5 | 53,675.0 | 4,049.8 | 24,652.4 | 44,533.5 | 60,703.3 | 4,704.5 | 27,205.0 |
| a.4 Import Duty | 34,367.8 | 43,994.3 | 43,994.0 | 2,987.4 | 20,360.8 | 36,181.7 | 46,015.0 | 3,379.9 | 22,269.0 |
| 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 | 1,840.6 | 2,615.2 | 4,063.2 | 4,579.0 | 2,261.1 | 3,190.4 |
| a.6 Other Taxes | 1,103.0 | 1,080.0 | 1,006.0 | 124.5 | 866.8 | 1,578.9 | 1,540.0 | 210.6 | 1,362.6 |
| b. Non-NBR | 6,702.0 | 17,998.6 | 17,998.6 | 740.7 | 4,633.1 | 7,978.2 | 19,998.4 | 695.3 | 4,475.0 |
| b.1 Narcotics & Liquor | 332.9 | 151.7 | 151.7 | 55.1 | 380.9 | 607.2 | 457.7 | 50.2 | 334.9 |
| b.2 Vehicles | 1,642.5 | 1,264.0 | 1,264.0 | 157.4 | 982.7 | 1,688.0 | 3,000.0 | 156.0 | 968.7 |
| b.3 Land Revenue | 859.2 | 2,084.5 | 2,084.5 | 97.5 | 562.0 | 992.9 | 2,210.0 | 102.2 | 587.9 |
| b.4 Stamp Duty | 3,390.8 | 13,878.7 | 13,880.7 | 372.7 | 2,376.0 | 4,092.5 | 13,617.6 | 324.1 | 2,210.7 |
| b.5 Surcharge | 476.5 | 619.7 | 617.7 | 57.9 | 331.4 | 597.4 | 713.2 | 62.7 | 372.8 |
| c. Non-tax Revenue | 35,591.8 | 45,006.0 | 45,001.0 | 4,480.8 | 22,527.8 | 38,936.8 | 49,996.7 | 3,168.8 | 27,461.8 |
| c.1 Dividend and Profit | 5,019.4 | 1,884.2 | 1,477.8 | 296.4 | 761.7 | 1,745.7 | 9,346.3 | 45.5 | 11,195.4 |
| c.2 Interest | 1,950.2 | 16,669.7 | 15,471.0 | 149.5 | 3,820.0 | 5,314.9 | 7,521.3 | 93.5 | 1,272.7 |
| c.3 Administrative Fees and Charges | 2,364.9 | 7,920.7 | 7,824.2 | 231.8 | 1,571.9 | 2,681.5 | 5,864.2 | 214.9 | 1,566.9 |
| c.4 Fines, Penalties and Forfeiture | 1,093.9 | 478.2 | 427.1 | 125.2 | 684.9 | 1,248.1 | 984.7 | 236.9 | 959.0 |
| c.5 Receipts for Services Rendered | 5,232.1 | 6,768.3 | 8,100.0 | 624.3 | 3,576.5 | 5,996.5 | 8,698.4 | 437.2 | 3,164.1 |
| c.6 Rents, Leases and Recoveries | 891.2 | 350.4 | 391.7 | 82.8 | 450.4 | 1,109.9 | 548.1 | 111.5 | 586.4 |
| c.7 Tolls and Levies | 828.0 | 1,127.5 | 1,127.5 | 108.3 | 536.8 | 899.4 | 1,230.9 | 72.4 | 466.6 |
| c.8 Non-Commercial Sales | 2,807.2 | 2,350.1 | 2,855.9 | 183.7 | 1,224.1 | 2,242.1 | 4,046.7 | 177.4 | 1,244.0 |
| c.9 Other Non-Tax Revenue and Receipts | 15,097.5 | 7,159.8 | 7,035.7 | 2,662.1 | 9,735.2 | 17,452.5 | 11,665.4 | 1,766.0 | 6,879.0 |
| c.10 Capital Revenue | 307.4 | 297.1 | 290.0 | 16.6 | 166.4 | 246.3 | 90.7 | 13.5 | 127.8 |
| Total Revenue (a+b+c) | 335,249.9 | 433,004.6 | 432,999.6 | 33,471.5 | 197,212.6 | 366,644.5 | 499,994.9 | 36,980.6 | 223,438.5 |
| d. Tax-GDP Ratio (base: 2015-16) | 7.54 | 8.64 | 8.64 | 0.65 | 3.89 | 7.30 | 8.99 | 0.68 | 3.91 |
| e. Revenue-GDP ratio (base 2015-16) | 8.44 | 9.64 | 9.64 | 0.75 | 4.39 | 8.16 | 9.99 | 0.74 | 4.46 |

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 January/Actual FY23 up to January)*100 | (Actual FY24 up to January/ Budget FY24)*100 |
|----------------------------------------|---------------------------------------|-------------------------------|----------------------------------------|------------------------------------|-----------------------------------------------------------|----------------------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Tax Revenue (a+b) | 100.0 | 137.3 | 116.0 | 89.4 | 112.2 | 43.6 |
| a. NBR | 100.0 | 134.5 | 116.2 | 87.2 | 112.6 | 44.5 |
| a.1 Income | 100.1 | 143.0 | 126.6 | 29.2 | 114.6 | 40.1 |
| a.2 VAT | 103.6 | 129.8 | 112.0 | 34.4 | 111.9 | 46.4 |
| a.3 Supplementary | 91.7 | 136.3 | 113.1 | 12.1 | 110.4 | 44.8 |
| a.4 Import Duty | 100.0 | 127.2 | 104.6 | 9.9 | 109.4 | 48.4 |
| a.5 Export | 100.3 | 2313.1 | 104.8 | 0.0 | 2.8 | 0.1 |
| a.6 Excise | 95.5 | 112.7 | 116.2 | 1.1 | 122.0 | 69.7 |
| a.6 Other Taxes | 93.1 | 97.5 | 153.1 | 0.4 | 157.2 | 88.5 |
| b. Non-NBR | 100.0 | 250.7 | 111.1 | 2.2 | 96.6 | 22.4 |
| b.1 Narcotics & Liquor | 100.0 | 75.4 | 301.7 | 0.2 | 87.9 | 73.2 |
| b.2 Vehicles | 100.0 | 177.7 | 237.3 | 0.5 | 98.6 | 32.3 |
| b.3 Land Revenue | 100.0 | 222.6 | 106.0 | 0.3 | 104.6 | 26.6 |
| b.4 Stamp Duty | 100.0 | 332.7 | 98.1 | 1.1 | 93.0 | 16.2 |
| b.5 Surcharge | 99.7 | 119.4 | 115.5 | 0.2 | 112.5 | 52.3 |
| c. Non-tax Revenue | 100.0 | 128.4 | 111.1 | 10.6 | 121.9 | 54.9 |
| c.1 Dividend and Profit | 78.4 | 535.4 | 632.4 | 0.5 | 1469.8 | 119.8 |
| c.2 Interest | 92.8 | 141.5 | 48.6 | 1.4 | 33.3 | 16.9 |
| c.3 Administrative Fees and Charges | 98.8 | 218.7 | 74.9 | 0.7 | 99.7 | 26.7 |
| c.4 Fines, Penalties and Forfeiture | 89.3 | 78.9 | 230.6 | 0.3 | 140.0 | 97.4 |
| c.5 Receipts for Services Rendered | 119.7 | 145.1 | 107.4 | 1.6 | 88.5 | 36.4 |
| c.6 Rents, Leases and Recoveries | 111.8 | 49.4 | 139.9 | 0.3 | 130.2 | 107.0 |
| c.7 Tolls and Levies | 100.0 | 136.9 | 109.2 | 0.2 | 86.9 | 37.9 |
| c.8 Non-Commercial Sales | 121.5 | 180.5 | 141.7 | 0.6 | 101.6 | 30.7 |
| c.9 Other Non-Tax Revenue and Receipts | 98.3 | 66.8 | 165.8 | 4.8 | 70.7 | 59.0 |

| | | | | | | |
|------------------------------|-------|-------|-------|-------|-------|-------|
| c.10 Capital Revenue | 97.6 | 36.8 | 31.3 | 0.1 | 76.8 | 140.9 |
| Total Revenue (a+b+c) | 100.0 | 136.4 | 115.5 | 100.0 | 113.3 | 44.7 |

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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