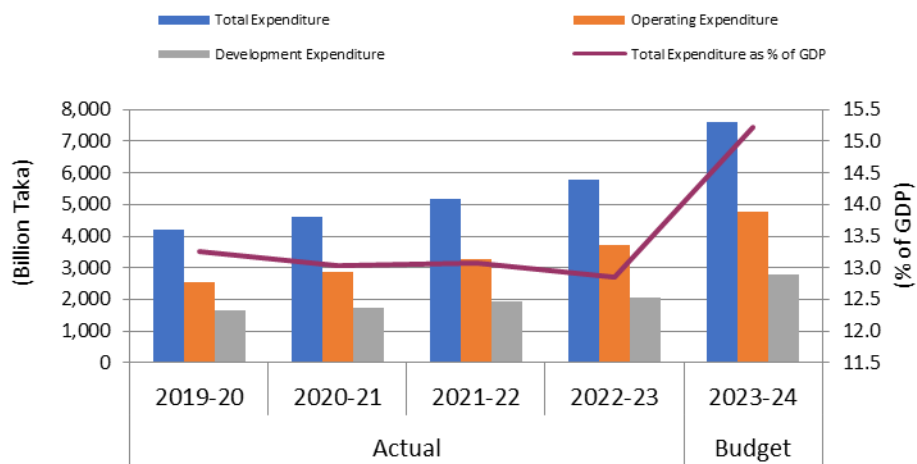


Monthly Report on Fiscal Position

October 2023

(Fiscal Year 2023-24)

Government Expenditure



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Executive Summary

The Fiscal Report is generated every month. It primarily includes details on government expenditure, revenue and the 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 following year. "Taka" is the term for the Local Currency Unit (LCU), and a crore equals ten million.

Government spending is categorized under two broad headings: Operating Expenditure and Development Expenditure. The actual operating expenditure up to October 2023, in the current fiscal year (FY24), amounts to 20.7 percent of the operating budget estimates. The actual development expenditure during the same timeframe is 8.58 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 broad categories.

Revenue income is generated from tax and non-tax sources. Up to October 2023, 25 percent of the total revenue target has been achieved. During this period, the major share of the revenue, 82.1 percent, came from NBR (National Board of Revenue) taxes. Total NBR tax collection stands at 23.9 percent of the annual target.

Balance (surplus/deficit)/overall balance of the budget is calculated either by including grants or excluding grants. As of October 2023, in FY24, the overall balance (excluding grants) experienced a positive figure, standing at 0.07 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 October)	Actual FY24 (up to October) as % of Budget FY24
1	2	3	4	5	6	7	8	9	10	11	12
GPS	116,828	106,356	77,713	21.0	73.1	147,984	126.7	139.1	190.4	16,520	11.2
LGRD	6,948	6,696	6,100	1.6	91.1	7,324	105.4	109.4	120.1	1,184	16.2
Defense	38,110	34,439	30,428	8.2	88.4	40,190	105.5	116.7	132.1	7,719	19.2
POS	27,524	25,377	23,950	6.5	94.4	28,812	104.7	113.5	120.3	6,613	23.0
Edu	51,637	51,484	47,209	12.7	91.7	57,394	111.1	111.5	121.6	15,326	26.7
Health	18,199	17,565	14,115	3.8	80.4	22,587	124.1	128.6	160.0	3,834	17.0
SSW	28,589	29,825	28,986	7.8	97.2	31,343	109.6	105.1	108.1	6,089	19.4
Housing	1,892	1,899	1,778	0.5	93.6	1,949	103.0	102.6	109.6	204	10.5
RCRA	2,400	2,383	2,092	0.6	87.8	2,535	105.6	106.4	121.2	555	21.9
F&E	129	102	92	0.0	90.2	133	103.2	130.7	144.8	22	16.5
Agri	25,978	35,647	34,925	9.4	98.0	27,354	105.3	76.7	78.3	6,297	23.0
IES	1,442	1,299	1,100	0.3	84.6	1,487	103.1	114.4	135.2	280	18.8
TC (Tarns & Com)	11,356	11,201	9,894	2.7	88.3	11,813	104.0	105.5	119.4	2,198	18.6
Interest Payment	80,375	90,013	92,107	24.9	102.3	94,376	117.4	104.8	102.5	31,461	33.3
Total	411,407	414,285	370,489	100	89.4	475,281	115.5	114.7	128.3	98,303	20.7

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;
- As of October 2023, spending in Interest payment, Education (Edu), Public order and safety (POS), Agriculture, Recreation, Culture and Religious Affairs (RCRA), and Social Security and Welfare (SSW) were relatively high. Conversely, sectors such as Housing, General Public Services (GPS) and LGD, RD & Cooperatives (LGRD) experienced lower spending in operating expenditure.

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

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



1.1.2 Broad Sector-wise Allocation

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

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual Expenditure FY23	35.7	26.5	2.7	9.4	24.9	0.9
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 October)	31.4	27.1	2.3	6.4	32.0	0.8

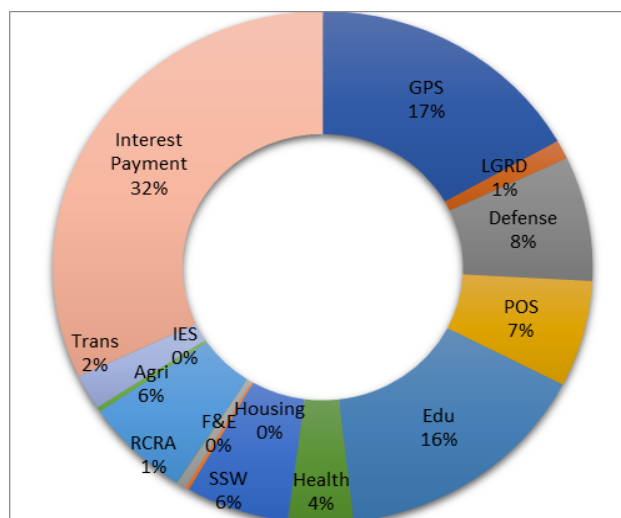
Note:

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 October 2023, among all categories, expenditure on the Interest Payment 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 October 2023)



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 (16 percent), Defense (8 percent), Public Order & Safety (7 percent), and Agriculture and SSW (both 6 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure (Up to October 2023)

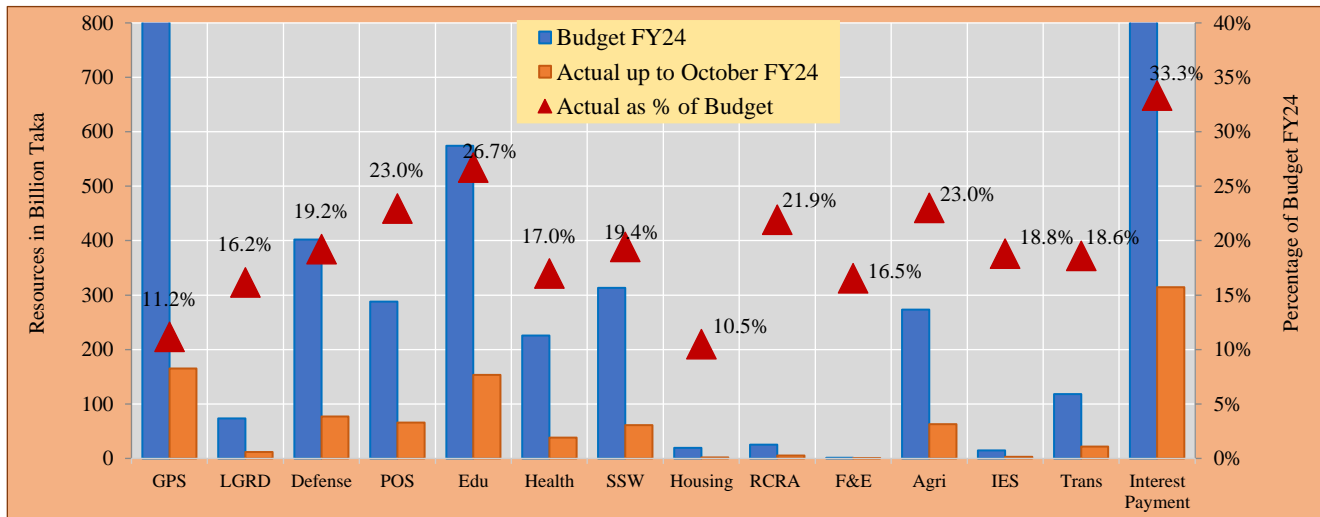


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Predominantly, the sectors of Interest Payment (33.3%), Education (26.7%), Public Order and Safety (23%), Agriculture (23%), and Recreation, Culture, and Religious Affairs (21.9%) have demonstrated 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 October is 20.7 percent of the budget estimate, compared to 21.4 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 October 2023 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 October 2023)

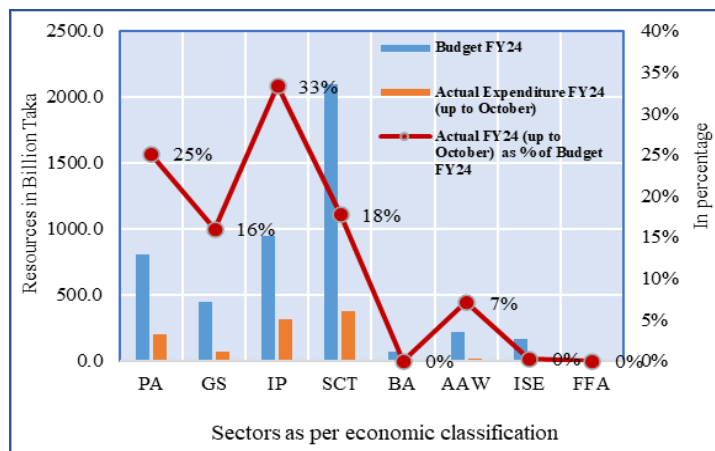
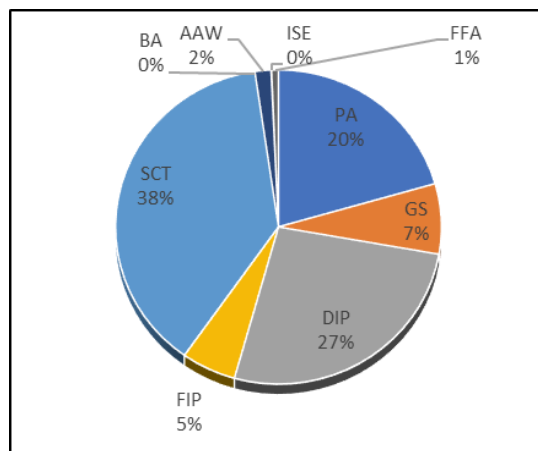


Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to October 2023)



Up to October 2023, the utilization rate of total operating expenditure was 20.7 percent. In certain categories, such as interest payment (33.3%) and education (26.7%), 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**.

- Up to October 2023, the actual expenditure is 8.58 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 7.80 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (21.30 percent), Housing and Community Services (14.53 percent), POS (14.39 percent), Industries and Economic Services (14.38 percent) and Agriculture, Fisheries and Livestock (14.28) made the highest utilization of allocated resources.
- Some of the sectors with large allocations like General Public Services (GPS), Health, Fuel and Energy (FE) 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.

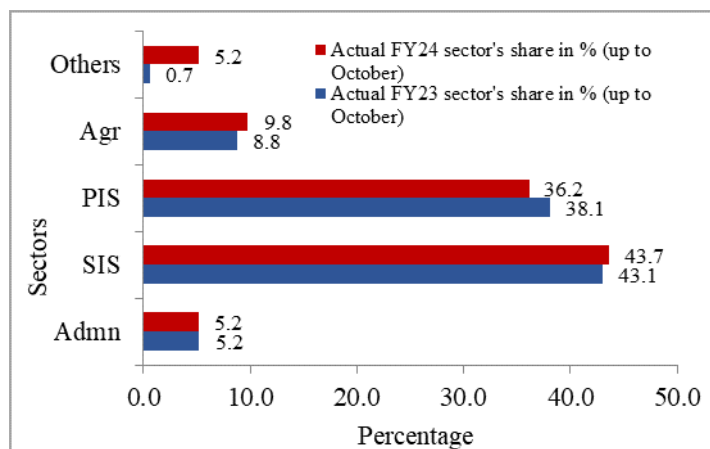
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2022-23						Fiscal Year 2023-24					
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to October)	Sector's Share in Actual (up to October (%))	Actual FY23 as % of Revised FY23	Budget FY24	Actual FY24 (up to October)	Budget FY24 as % of Revised FY23	Budget FY24 as % of Actual FY23	Actual FY24 (up to October as % of Budget FY24)	Actual FY24 sector's share in % (up to October)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	17,842	18,113	12,097	885	4.70	66.79	19,896	705	109.84	164.47	3.54	2.96
LGRD	37,743	41,375	35,025	3,568	18.93	84.65	42,018	4,845	101.55	119.97	11.53	20.35
Defence	1,885	1,838	1,196	7	0.04	65.08	1,542	29	83.91	128.93	1.86	0.12
POS	3,628	2,527	1,868	95	0.50	73.94	3,455	497	136.72	184.91	14.39	2.09
Edu	48,340	33,686	28,302	2,322	12.32	84.02	46,744	3,033	138.76	165.16	6.49	12.74
Health	18,665	12,184	8,428	533	2.83	69.17	15,464	799	126.92	183.48	5.16	3.35
SSW	8,786	9,256	8,502	785	4.16	91.85	9,005	926	97.29	105.92	10.28	3.89
HCS	4,929	6,798	5,965	910	4.83	87.74	5,479	796	80.60	91.86	14.53	3.34
RCRA	2,970	5,349	4,667	792	4.20	87.26	3,032	646	56.69	64.97	21.30	2.71
FE	25,937	27,088	26,974	1,591	8.44	99.58	34,686	2,444	128.05	128.59	7.05	10.27
AFL	16,130	18,654	16,714	1,661	8.81	89.60	16,346	2,334	87.63	97.80	14.28	9.80
IES	2,599	2,997	2,577	105	0.56	85.98	4,101	590	136.85	159.17	14.38	2.48
TC	70,162	61,745	55,177	5,597	29.69	89.36	75,817	6,164	122.79	137.41	8.13	25.89
Total	259,616	241,609	207,492	18,852	100.00	85.88	277,586	23,807	114.89	133.78	8.58	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. The status of actual expenditure under these 5 categories till October 2023 is presented in **Figure 5**.

➤ From the graph, it appears that up to October 2023, the maximum share of spending went to Social Infrastructure (43.7 percent), followed by Physical Infrastructure (36.2 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 October 2023:

Table 4: Revenue Collection Position

(In Crore Taka)

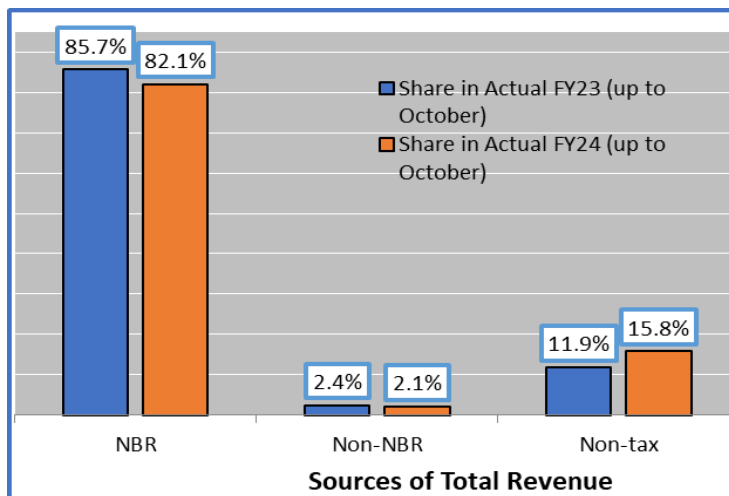
	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (October)	Actual FY23 (up to October)	Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)	Actual FY24 (up to October) as % of Budget FY24
Tax Revenue (a+b)	387,999	387,999	327,721	23,881	93,758	449,998	27,515	105,310	23.4
a. NBR	370,000	370,000	319,738	23,264	91,169	430,000	26,845	102,675	23.9
a.1 Income	121,020	121,094	107,151	6,597	27,431	153,260	8,013	31,099	20.3
a.2 VAT	141,192	146,227	126,227	9,647	37,719	163,836	11,140	42,665	26.0
a.3 Supplementary Duty	58,525	53,675	44,533	3,806	13,286	60,703	3,984	14,830	24.4
a.4 Import	43,994	43,994	36,182	2,884	11,705	46,015	3,300	12,719	27.6
a.5 Export duty	63	63	3	0	3	66	0	0	0.1
a.6 Excise	4,127	3,941	4,063	154	510	4,579	165	628	13.7
a.7 Other Taxes	1,080	1,006	1,579	175	516	1,540	243	735	47.7
b. Non-NBR	17,999	17,999	7,983	617	2,589	19,998	670	2,635	13.2
c. Non-tax Revenue	45,006	45,001	39,042	1,834	12,617	49,997	1,974	19,731	39.5
Total Revenue (a + b + c)	433,005	433,000	366,763	25,715	106,375	499,995	29,489	125,041	25.0
d. Tax-GDP Ratio (base 2015-16)	8.64	8.64	7.30	0.53	2.09	8.99	0.55	2.10	
e. Revenue-GDP ratio (base 2015-16)	9.64	9.64	8.17	0.57	2.37	9.99	0.59	2.50	

- Total revenue collection in FY23 was 8.17 percent of GDP and 84.7 percent of the revised budget target.
- Up to October 2023, total revenue collection increased by 17.5 percent compared to the corresponding period of the previous fiscal year (FY23) and achievement as to the annual target is 25 percent.
- In FY24, total revenue is projected to be 9.99 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).

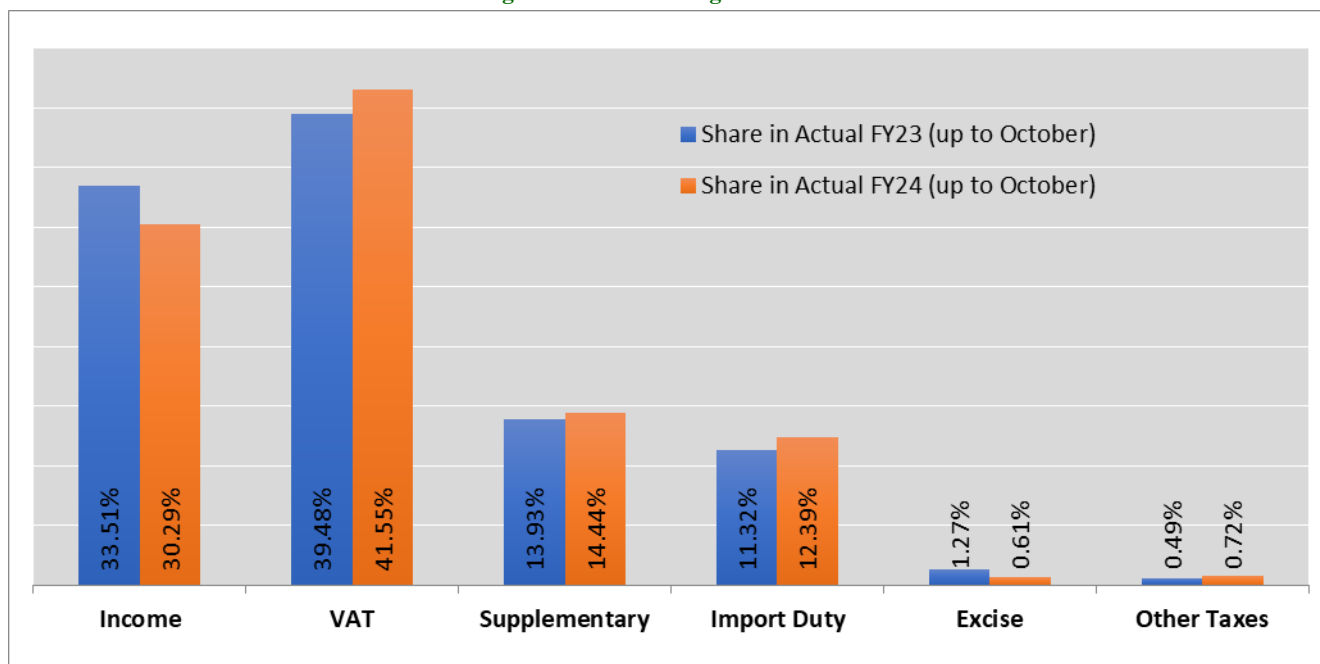
- A major share of the government revenue comes from NBR sources (82.1 percent up to October 2023).
- The growth rates of NBR and non-NBR tax revenue stood at 12.62 percent and 1.78 percent, respectively. Meanwhile, non-tax revenue collection grew by 56.38 percent compared to the corresponding period of the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 23.4 and 39.5 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 8.99 percent of GDP. This is 15.98 percent higher than the revised budget of FY23 and 37.3 percent higher than the actual collection of FY23.
- In FY24, as of October 2023, a significant part of NBR tax revenue was generated from indirect taxes. Of the total NBR tax collected, 41.55 percent came from VAT, 30.29 percent from Income Tax, 14.44 percent from Supplementary Duty, 12.39 percent from Import Duty, with the remainder sourced from Excise, Export Duty, and other Taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year: 2023-24		Accounts 2022-23 up to October	Accounts 2023-24 up to October
	Budget	Revised	Accounts October		Budget	Accounts October		
1	2	3	4	5	6	7	8	9
Revenues	433,003	433,000	25,717	366,776	499,995	29,508	106,379	125,066
Tax Revenue	388,002	388,002	23,884	327,737	449,998	27,534	93,762	105,335
Non-Tax Revenue	45,004	45,000	1,834	39,039	49,997	1,974	12,617	19,731
Foreign Grants	3,271	3,263	0	2,752	3,900	0	0	537
Total Revenue and Foreign Grants	436,274	436,263	25,717	369,528	503,895	29,508	106,379	125,604
Non-Development Expenditure	411,406	414,283	22,381	370,489	475,281	30,026	88,621	98,303
Net Outlay for Food Account Operation	540	1,097	1,774	1,020	502	-227	5,515	2,412
Loans & Advances (Net)	6,501	3,520	-88	-2,179	8,420	-922	-315	-2,793
Development Expenditure	259,617	241,607	6,163	207,492	277,582	8,362	18,852	23,807
Development Program financed from Revenue Budget	3,155	3,732	14	4,570	3,768	17	38	167
Non-ADP Project	7,721	7,436	0	5,795	7,986	4	0	14
Annual Development Programme	246,066	227,566	5,779	194,253	263,000	8,125	18,416	23,343
Non-ADP FFW and Transfer	2,675	2,873	370	2,875	2,828	217	399	283
Total Expenditure	678,064	660,508	30,229	576,822	761,785	37,240	112,674	121,729
Overall Balance (Including Grants)	-241,790	-224,245	-4,512	-207,295	-257,890	-7,732	-6,294	3,875
(In percent of GDP, base 2015-16)	-5.38	-4.99	-0.10	-4.62	-5.15	-0.15	-0.14	0.08
Overall Balance (Excluding Grants)	-245,061	-227,508	-4,512	-210,046	-261,790	-7,732	-6,294	3,337
(In percent of GDP, base 2015-16)	-5.46	-5.07	-0.10	-4.68	-5.23	-0.15	-0.14	0.07

- In FY23, the actual budget deficit (excluding grants) as a percentage of GDP was 4.68 percent. Including grants it was 4.62 percent of GDP;
- Budget deficit (excluding grants) for FY24 is estimated to be 5.23 percent of GDP. Including grants the deficit is expected to be 5.15 percent of GDP;
- For FY24, the actual overall balance up to October 2023 (excluding grants) witnesses a slightly positive value which was 0.07 percent of GDP.

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

5.0 Financing

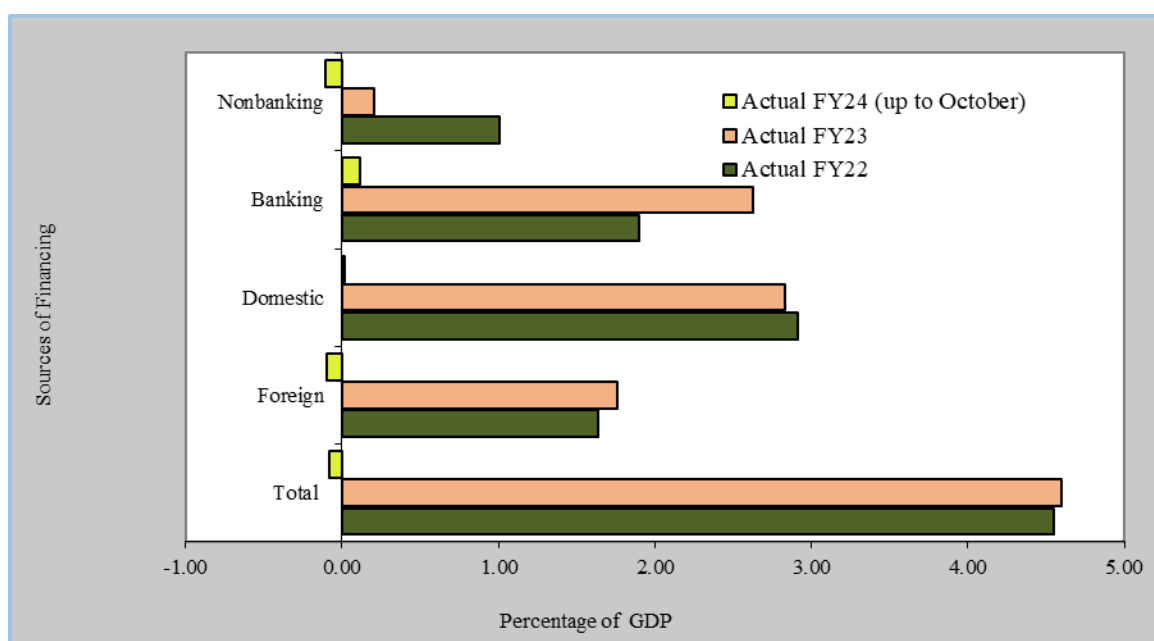
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year:2023-24		Accounts FY23 up to October	Accounts FY24 up to October
	Budget	Revised	Accounts October		Budget	Accounts October		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	95,458	83,819	1,690	79,156	102,490	1,256	4,316	-4,993
1.1 Foreign Borrowing	112,458	101,969	3,021	96,647	127,190	2,700	9,577	4,545
1.2 Amortization	-17,000	-18,150	-1,331	-17,491	-24,700	-1,444	-5,261	-9,537
2.0 Domestic Borrowing	146,335	140,425	2,714	127,200	155,395	6,421	1,733	790
2.1 Borrowing from Banking System (Net)	106,334	115,425	6,282	118,025	132,395	-704	13,492	5,911
2.1.1 Long-Term Debt (Net)	68,192	73,900	-397	52,335	86,580	2,756	7,993	10,604
2.1.2 Short-Term Debt (Net)	38,142	41,525	6,679	65,690	45,815	-3,461	5,499	-4,694
2.2 Non-Bank Borrowing (Net)	40,001	25,000	-3,568	9,175	23,000	7,126	-11,759	-5,121
2.2.1 National Savings Schemes (Net)	35,000	20,000	-949	-3,347	18,000	-701	-625	-924
2.2.2 Others	5,001	5,000	-2,619	12,522	5,000	7,826	-11,134	-4,196
Total - Financing:	241,793	224,244	4,404	206,356	257,885	7,678	6,049	-4,203
(In percent of GDP) (base: 2015-16):	5.38	4.99	0.10	4.60	5.15	0.15	0.13	-0.08

Figure 8: Sources of Financing Deficit



For FY24, up to October, 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 (October)	Actual FY23 (up to October)	Actual FY23	Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)
General Public Services	116,828	106,356	3,192	20,047	77,713	147,984	2,917	16,520
LGRD	6,948	6,696	273	1,014	6,100	7,324	380	1,184
Defence	38,110	34,439	1,870	8,237	30,428	40,190	2,263	7,719
Public Order and safety	27,524	25,377	1,662	6,101	23,950	28,812	1,844	6,613
Education & technology	51,637	51,484	4,034	13,651	47,209	57,394	5,367	15,326
Health	18,199	17,565	933	3,372	14,115	22,587	1,150	3,834
Social Security and Welfare	28,589	29,825	2,375	3,949	28,986	31,343	3,944	6,089
Housing	1,892	1,899	41	154	1,778	1,949	69	204
Recreation, Culture and Religious Affairs	2,400	2,383	118	482	2,092	2,535	155	555
Fuel and Energy	129	102	5	26	92	133	8	22
Agriculture	25,978	35,647	540	4,659	34,925	27,354	1,444	6,297
Industrial & Economic Services	1,442	1,299	76	296	1,100	1,487	68	280
Transport and Communication	11,356	11,201	588	1,790	9,894	11,813	883	2,198
Interest	80,375	90,013	6,674	24,843	92,107	94,376	9,537	31,461
Total – Operating Revenue Expenditure	411,407	414,285	22,381	88,621	370,489	475,281	30,026	98,303

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 (October)	Actual FY23 (up to October)	Actual FY23	Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)	Actual FY24 (up to October) as % Budget FY24
Sub-total = GPS	116,828	106,356	3,192	20,047	77,713	147,984	2,917	16,520	11.2
Office of the President	31	28	2	7	21	32	2	7	22.7
Parliament	340	306	15	63	249	335	19	69	20.5
Prime Minister's Office	800	723	52	191	648	931	88	286	30.7
Cabinet Division	84	81	5	15	62	103	5	18	17.6
Election Commission	789	674	48	111	525	2,124	30	143	6.7
Ministry of Public Administration	3,448	3,191	226	622	2,167	3,536	178	615	17.4
Public Service Commission	88	86	4	20	78	101	4	22	22.1
Finance Division	105,390	95,988	2,643	18,227	70,716	134,981	2,459	14,070	10.4
Internal Resources Division	2,975	2,669	86	347	1,537	3,113	86	421	13.5
Financial Institutions Division	93	80	20	24	78	98	4	26	26.6
Economic Relations Division	816	691	4	30	290	699	3	732	104.6
Planning Division/2	91	69	4	18	62	88	4	16	18.0
Implementation, Monitoring and	65	54	1	6	50	61	2	6	10.0

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY23	Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)	Actual FY24 (up to October) as % Budget FY24
Evaluation Division									
Statistics and Informatics Division	271	206	11	45	160	261	15	45	17.3
Ministry of Foreign Affairs	1,547	1,510	70	321	1,070	1,521	17	45	2.9
Sub-total = LGRD	6,948	6,696	273	1,014	6,100	7,324	380	1,184	16.2
Local Government Division	5,861	5,634	252	840	5,080	6,200	282	927	14.9
Rural Development and Co-operatives Division	681	621	19	164	586	671	96	245	36.6
Ministry of Chittagong Hill Tracts Affairs	406	441	2	9	434	453	2	12	2.6
Sub-total = Defence	38,110	34,439	1,870	8,237	30,428	40,190	2,263	7,719	19.2
Ministry of Defence - Defence Services	36,156	32,636	1,756	7,887	28,664	38,284	2,136	7,258	19.0
Ministry of Defence - Others Services	1,909	1,766	112	343	1,730	1,861	125	453	24.3
Armed Forces Division	45	37	2	7	34	45	2	8	17.5
Sub-total=POS	27,524	25,377	1,662	6,101	23,950	28,812	1,844	6,613	23.0
Supreme Court	230	209	12	48	186	237	22	64	27.0
Law and Justice Division	1,612	1,421	85	302	1,083	1,766	95	328	18.6
Public Security Division	22,980	21,458	1,428	5,234	20,628	23,981	1,570	5,656	23.6
Legislative and Parliamentary Affairs Division	39	33	1	8	30	41	5	12	29.5
Anti Corruption Commission	160	133	7	28	113	166	8	31	18.7
Security Services Division	2,503	2,122	129	481	1,912	2,621	143	522	19.9
Sub-total = Edu	51,637	51,484	4,034	13,651	47,209	57,394	5,367	15,326	26.7
Ministry of Primary and Mass Education	20,119	19,918	1,129	4,626	17,619	22,704	1,896	5,446	24.0
Secondary and Higher Education Division	23,360	23,588	2,358	7,048	22,410	25,931	2,890	7,742	29.9
Ministry of Science and Technology	602	578	76	208	551	627	49	154	24.5
Information and Communication Technology Division	386	335	33	52	288	352	45	93	26.3
Technical and Madrasah Education Division	7,170	7,065	438	1,716	6,341	7,779	488	1,891	24.3
Sub-total = Health	18,199	17,565	933	3,372	14,115	22,587	1,150	3,834	17.0
Health Services Division	13,430	13,261	663	2,469	11,018	17,221	817	2,814	16.3
Medical Education and Family Welfare Division	4,768	4,304	270	903	3,097	5,367	332	1,020	19.0
Sub-total = SSW	28,589	29,825	2,375	3,949	28,986	31,343	3,944	6,089	19.4
Ministry of Social Welfare	9,401	9,325	1,775	1,932	8,938	11,033	1,892	2,102	19.1
Ministry of Women and Children Affairs	3,507	3,608	83	136	3,392	3,778	33	253	6.7
Ministry of Food	4,335	4,842	1	15	4,422	5,084	1,283	1,598	31.4
Ministry of Disaster Management and Relief	5,494	6,233	84	162	6,587	5,532	214	354	6.4

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY23	Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)	Actual FY24 (up to October) as % Budget FY24
Ministry of Liberation Affairs	5,851	5,816	433	1,704	5,647	5,916	522	1,781	30.1
Sub-total = HCS	1,892	1,899	41	154	1,778	1,949	69	204	10.5
Ministry of Housing and Public Works	1,892	1,899	41	154	1,778	1,949	69	204	10.5
Sub-total = RCRA	2,400	2,383	118	482	2,092	2,535	155	555	21.9
Ministry of Information	816	854	53	189	767	839	54	181	21.6
Ministry of Cultural Affairs	390	367	18	87	337	437	23	101	23.0
Ministry of Religious Affairs	318	314	7	50	303	333	11	51	15.3
Ministry of Youth and Sports	876	848	39	155	684	927	67	223	24.0
Sub-total = FE	129	102	5	26	92	133	8	22	16.5
Energy and Mineral Resources Division	72	60	4	13	54	83	4	15	17.8
Power Division	57	41	1	13	37	50	4	7	14.4
Sub-total = Agr	25,978	35,647	540	4,659	34,925	27,354	1,444	6,297	23.0
Ministry of Agriculture/3	19,881	29,705	252	3,690	29,111	20,770	977	5,053	24.3
Ministry of Fisheries and Livestock	1,726	1,668	75	269	1,517	1,813	94	303	16.7
Ministry of Environment and Forest	762	720	84	184	638	788	46	186	23.7
Ministry of Land	1,351	1,331	79	288	1,092	1,533	93	330	21.5
Ministry of Water Resources	2,258	2,223	50	228	2,566	2,450	233	426	17.4
Sub-total = IES	1,442	1,299	76	296	1,100	1,487	68	280	18.8
Ministry of Commerce	300	254	22	61	205	285	13	40	13.9
Ministry of Labour and Employment	199	187	7	30	115	223	10	37	16.5
Ministry of Industries	376	332	6	80	315	370	20	99	26.8
Ministry of Expatriates' Welfare and Overseas Employment	357	332	19	80	296	392	13	62	15.7
Ministry of Textiles and Jute	210	194	22	45	170	216	11	42	19.6
Sub-total = TC	11,356	11,201	588	1,790	9,894	11,813	883	2,198	18.6
Road Transport and Highways Division	5,352	5,351	222	436	4,721	5,648	390	794	14.1
Ministry of Railways	3,924	3,882	279	824	3,328	4,050	401	904	22.3
Ministry of Shipping	821	776	6	173	737	846	10	171	20.2
Ministry of Civil Aviation and Tourism	72	60	1	16	57	54	1	12	22.7
Posts and Telecommunications Division	1,181	1,127	80	340	1,047	1,206	81	316	26.2
Bridges Division	7	5	0	1	3	9	0	1	10.6
Sub-total = Interest	80,375	90,013	6,674	24,843	92,107	94,376	9,537	31,461	33.3
Domestic	73,175	80,691	6,305	22,949	82,670	82,000	7,109	26,128	31.9
Foreign	7,200	9,322	369	1,895	9,437	12,376	2,428	5,333	43.1
Total Operating Revenue Expenditure	411,407	414,285	22,381	88,621	370,489	475,281	30,026	98,303	20.7

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to October)	Budget FY24	Actual FY24 (up to October)	Actual FY23 (up to October) as % of Budget FY23	Actual FY24 (up to October) as % of Budget FY24
1	2	3	4	5	6	7	8	9
Pay and Allowances	74,266	73,172	63,995	19,411	80,463	20,214	26.1	25.1
Pay of Officers	11,958	11,474	9,823	3,162	13,316	3,308	26.4	24.8
Pay of Establishment	27,340	26,939	24,484	7,962	29,236	8,285	29.1	28.3
Allowances	34,968	34,760	29,688	8,287	37,911	8,620	23.7	22.7
Goods and Services	38,986	39,071	33,930	5,348	44,232	7,098	13.7	16.0
Supplies and Services	28,234	28,622	24,500	4,576	32,801	6,075	16.2	18.5
Repairs Maintenance and Rehabilitation	10,751	10,449	9,430	771	11,431	1,023	7.2	9.0
Interest Payments	80,375	90,013	92,107	24,843	94,376	31,461	30.9	33.3
Domestic	73,175	80,691	82,670	22,949	82,000	26,128	31.4	31.9
Foreign	7,200	9,322	9,437	1,895	12,376	5,333	26.3	43.1
Subsidies and Incentives and Current Transfers	174,925	185,696	167,666	33,396	209,902	37,244	19.1	17.7
Subsidies	56,535	77,196	70,719	12,652	84,002	11,738	22.4	14.0
Grants in Aid	67,210	60,561	56,540	13,771	72,059	15,280	20.5	21.2
Pensions and Gratuities	31,036	29,137	22,333	6,796	32,869	7,048	21.9	21.4
Others	4,919	3,576	2,884	178	5,747	678	3.6	11.8
Block Allocations	4,691	2,133	0	0	7,274	0	0.0	0.0
Unexpected	3,000	1,569	0	0	4,000	0	0.0	0.0
Others	1,691	564	0	0	3,274	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	373,243	390,085	357,699	82,999	436,247	96,017	22.2	22.0
Acquisition of Assets and Works (B)	22,975	16,587	12,566	2,156	22,082	1,567	9.4	7.1
Acquisition of Assets	21,904	15,800	12,123	2,150	21,121	1,567	9.8	7.4
Acquisition of Land	1,071	788	443	5	961	0	0.5	0.0
Total - Augmented Operating Recurrent Expenditure (A+B):	396,218	406,673	370,265	85,154	458,329	97,584	21.5	21.3
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	674	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	38,164	24,198	12,790	2,169	39,034	2,286	5.7	5.9
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	411,407	414,283	370,489	85,168	475,281	98,303	20.7	20.7

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 (October)	Actual FY23 (up to October)	Actual FY23	Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)	Actual FY23 (up to October) as % of Revised Budget FY23	Actual FY24 (up to October) as % Budget FY24
Sub-total = GPS	17,841.90	18,112.99	262.55	885.21	12,096.94	19,895.73	150.53	704.97	4.89	3.54
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	190.11	740.61	2,816.67	3,520.22	111.08	514.72	18.42	14.62
Cabinet Division	53.29	26.98	0.00	0.00	25.03	7.52	0.01	0.01	0.00	0.11
Election Commission	749.00	748.69	56.69	97.41	352.74	282.45	8.79	34.50	13.01	12.21
Ministry of Public Administration	663.23	401.83	0.68	1.11	330.22	1,003.00	2.89	61.47	0.28	6.13
Public Service Commission	36.00	30.00	0.43	0.57	19.36	30.00	0.00	0.00	1.91	0.00
Finance Division	6,302.25	5,511.71	8.66	29.15	5,279.66	6,543.36	15.25	39.73	0.53	0.61
Internal Resources Division (IRD)	502.47	101.30	0.32	0.70	53.93	382.51	0.00	0.00	0.69	0.00
Financial Institutions Division	2,758.65	3,275.83	0.00	3.50	2,831.23	2,851.30	7.20	39.01	0.11	1.37
Economic Relations Division	76.68	47.99	0.51	1.19	43.57	65.61	0.96	2.11	2.49	3.21
Planning Division/2	1,272.24	3,542.84	1.45	2.82	84.31	4,794.61	1.15	2.88	0.08	0.06
Implementation Monitoring and Evaluation Division	209.55	136.89	0.10	0.22	134.68	122.58	0.24	0.83	0.16	0.68
Statistics and Informatics Division	139.00	175.98	3.61	7.92	125.03	154.13	2.98	9.72	4.50	6.30
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	1,131.74	3,568.45	35,025.21	42,018.10	1,892.42	4,844.71	8.62	11.53
Local Government Division	35,845.94	39,567.87	1,062.19	3,380.48	33,535.24	40,503.92	1,833.26	4,617.05	8.54	11.40
Rural Development and Co-operatives Division	964.43	847.24	54.46	110.75	622.07	762.47	35.40	158.49	13.07	20.79
Ministry of Chittagong Hill Tracts Affairs	932.18	960.21	15.09	77.22	867.90	751.71	23.75	69.18	8.04	9.20
Sub-total = Defence	1,885.00	1,837.91	4.48	6.69	1,196.18	1,542.25	12.64	28.72	0.36	1.86
Ministry of Defence - Defence Services	1,885.00	1,837.91	4.48	6.69	1,196.18	1,542.25	12.64	28.72	0.36	1.86
Sub-total=POS	3,628.48	2,526.77	11.01	94.76	1,868.37	3,454.72	29.54	497.30	3.75	14.39
Law and Justice Division	310.71	332.40	1.31	31.29	238.92	175.91	1.47	6.20	9.41	3.53
Public Security Division	1,613.73	1,119.05	0.01	20.57	667.14	1,716.06	21.48	67.02	1.84	3.91
Legislative and Parliamentary Affairs Division	1.00	1.20	0.00	0.00	0.96	2.00	0.11	0.51	0.00	25.56
Anti Corruption Commission	18.71	11.03	0.05	0.08	7.74	18.44	0.04	0.08	0.71	0.42
Security Services Division	1,684.33	1,063.09	9.64	42.83	953.61	1,542.31	6.45	423.49	4.03	27.46
Sub-total = Edu	48,340.49	33,685.72	841.58	2,321.79	28,302.29	46,743.99	1,078.97	3,032.52	6.89	6.49
Ministry of Primary and Mass Education	11,641.55	7,784.68	292.81	447.85	6,269.75	12,018.41	482.41	922.53	5.75	7.68
Secondary and Higher Education Division	16,600.54	10,064.60	375.03	1,023.38	8,093.79	16,906.71	359.49	1,183.18	10.17	7.00
Ministry of Science and Technology	16,011.46	12,243.27	29.44	366.01	11,071.57	12,980.13	56.31	375.76	2.99	2.89
Information and Communication Technology	1,529.94	1,507.17	21.54	249.22	1,439.81	2,015.93	101.98	316.02	16.54	15.68

Ministry/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY23	Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)	Actual FY23 (up to October) as % of Revised Budget FY23	Actual FY24 (up to October) as % Budget FY24
Division										
Technical and Madrasah Education Division	2,557.00	2,086.00	122.76	235.33	1,427.37	2,822.81	78.77	235.02	11.28	8.33
Sub-total = Health	18,665.30	12,183.77	223.44	532.87	8,428.00	15,464.08	383.09	798.63	4.37	5.16
Health Services Division	15,851.47	9,790.96	195.73	464.99	6,661.80	12,210.07	307.56	700.39	4.75	5.74
Medical Education and Family Welfare Division	2,813.83	2,392.81	27.70	67.89	1,766.19	3,254.01	75.54	98.24	2.84	3.02
Sub-total = SSW	8,786.06	9,255.70	520.28	785.04	8,501.67	9,004.90	498.95	926.12	8.48	10.28
Ministry of Social Welfare	798.81	698.41	22.99	38.85	526.12	1,183.65	132.41	159.73	5.56	13.49
Ministry of Women and Children Affairs	783.44	794.47	14.37	56.68	836.82	976.32	14.30	152.03	7.13	15.57
Ministry of Food	1,336.45	987.02	10.25	32.20	591.79	932.05	9.96	20.71	3.26	2.22
Ministry of Disaster Management and Relief	4,734.57	4,530.66	399.06	467.75	4,342.49	4,585.43	261.67	390.02	10.32	8.51
Ministry of Liberation Affairs	1,132.79	2,245.14	73.62	189.57	2,204.45	1,327.45	80.61	203.63	8.44	15.34
Sub-total = HCS	4,928.86	6,798.40	472.71	910.27	5,965.11	5,479.47	244.38	796.08	13.39	14.53
Ministry of Housing and Public Works	4,928.86	6,798.40	472.71	910.27	5,965.11	5,479.47	244.38	796.08	13.39	14.53
Sub-total = RCRA	2,969.77	5,348.71	325.52	791.94	4,667.44	3,032.39	102.10	646.04	14.81	21.30
Ministry of Information	282.00	521.32	2.96	8.79	380.97	211.68	17.53	19.18	1.69	9.06
Ministry of Cultural Affairs	247.34	294.34	10.43	25.10	249.19	262.08	20.85	38.48	8.53	14.68
Ministry of Religious Affairs	2,034.74	3,746.55	301.78	734.78	3,433.03	2,176.15	37.90	550.21	19.61	25.28
Ministry of Youth and Sports	405.69	786.50	10.35	23.27	604.26	382.48	25.83	38.17	2.96	9.98
Sub-total = FE	25,936.76	27,088.30	650.92	1,591.42	26,973.83	34,686.48	1,682.11	2,443.81	5.87	7.05
Energy and Mineral Resources Division	1,797.65	1,841.65	71.61	73.17	1,720.67	911.44	0.00	0.00	3.97	0.00
Power Division	24,139.11	25,246.65	579.30	1,518.25	25,253.16	33,775.04	1,682.11	2,443.81	6.01	7.24
Sub-total = Agr	16,129.67	18,653.64	449.05	1,661.31	16,713.64	16,346.32	668.10	2,333.62	8.91	14.28
Ministry of Agriculture/3	4,338.84	4,100.41	75.72	448.58	3,431.42	4,347.97	209.13	778.63	10.94	17.91
Ministry of Fisheries and Livestock	2,081.45	1,965.40	47.57	133.08	1,570.74	2,427.15	53.17	149.16	6.77	6.15
Ministry of Environment and Forest	738.69	637.31	3.71	14.68	572.97	851.32	9.87	24.98	2.30	2.93
Ministry of Land	1,032.54	618.28	5.57	14.77	174.00	925.54	2.66	7.74	2.39	0.84
Ministry of Water Resources	7,938.15	11,332.24	316.47	1,050.20	10,964.50	7,794.34	393.26	1,373.11	9.27	17.62
Sub-total = IES	2,599.38	2,996.91	41.21	105.11	2,576.69	4,101.22	64.11	589.89	3.51	14.38
Ministry of Commerce	244.90	147.37	0.37	5.00	140.47	308.12	0.39	2.73	3.40	0.89
Ministry of Labour and Employment	158.00	282.50	24.17	43.51	215.04	123.79	1.32	5.01	15.40	4.05
Ministry of Industries	1,144.78	1,890.58	7.33	21.49	1,715.46	2,652.95	52.35	554.96	1.14	20.92
Ministry of Expatriates' Welfare and Overseas Employment	632.70	267.46	6.22	6.33	195.73	625.98	5.99	15.27	2.37	2.44
Ministry of Textiles and Jute	419.00	409.00	3.13	28.79	309.98	390.38	4.06	11.92	7.04	3.05

Ministry/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY23	Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)	Actual FY23 (up to October) as % of Revised Budget FY23	Actual FY24 (up to October) as % Budget FY24
Sub-total = GPS	70,161.72	61,744.87	1,228.50	5,597.49	55,176.86	75,816.81	1,555.52	6,164.42	9.07	8.13
Road Transport and Highways Division	31,295.87	29,896.58	824.26	2,583.11	26,222.00	34,062.21	473.51	1,976.80	8.64	5.80
Ministry of Railways	14,928.66	12,596.47	103.12	545.19	11,374.74	14,960.06	176.04	345.93	4.33	2.31
Ministry of Shipping	6,402.48	4,697.71	238.46	470.44	3,947.30	9,954.72	309.57	548.46	10.01	5.51
Ministry of Civil Aviation and Tourism	6,931.96	5,568.16	10.63	456.13	5,100.10	6,542.28	496.28	1,289.28	8.19	19.71
Posts and Telecommunications Division	1,312.91	1,918.51	52.03	167.40	1,588.83	1,233.28	100.12	116.84	8.73	9.47
Bridges Division	9,289.84	7,067.44	0.00	1,375.23	6,943.88	9,064.26	0.00	1,887.11	19.46	20.82
Total Development Revenue Expenditure	259,615.94	241,609.01	6,163.00	18,852.36	207,492.22	277,586.46	8,362.45	23,806.80	7.80	8.58

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2022-23						Fiscal Year 2023-24		
	Actual FY22	Budget FY23	Revised Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY23	Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)
Tax Revenue (a+b)	299,628.7	387,998.6	387,998.6	23,881.3	93,757.7	327,720.8	449,998.2	27,514.8	105,310.2
a. NBR	292,925.8	370,000.0	370,000.0	23,263.8	91,168.9	319,737.9	429,999.7	26,844.8	102,675.2
a.1 Income	96,143.4	121,020.0	121,094.0	6,596.9	27,430.6	107,151.1	153,260.0	8,013.2	31,098.6
a.2 VAT	117,016.9	141,191.6	146,226.8	9,647.2	37,718.6	126,226.6	163,836.4	11,139.8	42,664.8
a.3 Supplementary	41,186.7	58,524.5	53,675.0	3,806.4	13,286.0	44,533.5	60,703.3	3,984.3	14,830.1
a.4 Import	34,368.2	43,994.3	43,994.0	2,884.0	11,704.8	36,181.7	46,015.0	3,299.9	12,718.8
a.4 Export	0.9	62.8	63.0	0.2	2.7	2.9	66.0	0.0	0.1
a.5 Excise	3,106.7	4,126.7	3,941.2	154.2	510.0	4,063.2	4,579.0	165.0	627.6
a.6 Other Taxes	1,103.0	1,080.0	1,006.0	174.9	516.1	1,579.0	1,540.0	242.6	735.3
b. Non-NBR	6,702.9	17,998.6	17,998.6	617.4	2,588.8	7,983.0	19,998.4	670.0	2,635.0
b.1 Narcotics & Liquor	332.9	151.7	151.7	50.2	199.0	607.2	457.7	52.4	192.4
b.2 Vehicles	1,642.5	1,264.0	1,264.0	132.5	557.1	1,688.0	3,000.0	152.3	571.3
b.3 Land Revenue	859.6	2,084.5	2,084.5	67.7	310.8	993.3	2,210.0	113.3	348.5
b.4 Stamp Duty	3,391.3	13,878.7	13,880.7	315.6	1,343.8	4,096.9	13,617.6	296.7	1,322.1
b.5 Surcharge	476.5	619.7	617.7	51.4	178.1	597.4	713.2	55.3	200.6
c. Non-tax Revenue	35,591.2	45,006.0	45,001.0	1,833.5	12,617.1	39,042.4	49,996.7	1,973.8	19,730.8
c.1 Dividend and Profit	5,019.4	1,884.2	1,477.8	4.0	207.3	1,745.7	9,346.3	34.2	10,941.2
c.2 Interest	1,950.2	16,669.7	15,471.0	48.8	3,234.1	5,314.9	7,521.3	238.7	792.1
c.3 Administrative Fees and Charges	2,365.3	7,920.7	7,824.2	201.7	893.8	2,684.7	5,864.1	193.7	971.4
c.4 Fines, Penalties and Forfeiture	1,093.9	478.2	427.1	85.0	353.0	1,248.3	984.7	148.0	500.0
c.5 Receipts for Services Rendered	5,230.6	6,768.3	8,100.0	489.2	2,070.8	6,055.3	8,698.4	617.4	1,901.7
c.6 Rents, Leases and Recoveries	891.3	350.4	391.7	65.9	269.6	1,116.7	548.1	78.0	366.4
c.7 Tolls and Levies	828.0	1,127.5	1,127.5	66.9	255.5	932.5	1,230.9	75.5	275.2

	Fiscal Year 2022-23						Fiscal Year 2023-24		
	Actual FY22	Budget FY23	Revised Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY23	Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)
c.8 Non-Commercial Sales	2,807.2	2,350.1	2,855.9	174.3	690.3	2,242.4	4,046.7	175.8	689.4
c.9 Other Non-Tax Revenue and Receipts	15,097.8	7,159.8	7,035.7	691.4	4,619.1	17,455.7	11,665.4	368.6	3,215.4
c. 10 Capital Revenue	307.4	297.1	290.0	6.3	23.6	246.3	90.7	43.8	78.0
Total Revenue (a+b+c)	335,219.9	433,004.6	432,999.6	25,714.8	106,374.8	366,763.3	499,994.9	29,488.6	125,041.0
d. Tax-GDP Ratio (base 2015-16)	7.54	8.64	8.64	0.53	2.09	7.30	8.99	0.55	2.10
e. Revenue-GDP ratio (base 2015-16)	8.44	9.64	9.64	0.57	2.37	8.17	9.99	0.59	2.50

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 October/Actual FY23 up to October)*100	(Actual FY24 up to October/ Budget FY24)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	137.3	116.0	89.4	112.3	23.4
a. NBR	100.0	134.5	116.2	87.2	112.6	23.9
a.1 Income	100.1	143.0	126.6	29.2	113.4	20.3
a.2 VAT	103.6	129.8	112.0	34.4	113.1	26.0
a.3 Supplementary	91.7	136.3	113.1	12.1	111.6	24.4
a.4 Import	100.0	127.2	104.6	9.9	108.7	27.6
a.4 Export	100.3	2313.1	104.8	0.0	1.8	0.1
a.5 Excise	95.5	112.7	116.2	1.1	123.1	13.7
a.6 Other Taxes	93.1	97.5	153.1	0.4	142.5	47.7
b. Non-NBR	100.0	250.5	111.1	2.2	101.8	13.2
b.1 Narcotics & Liquor	100.0	75.4	301.7	0.2	96.7	42.0
b.2 Vehicles	100.0	177.7	237.3	0.5	102.6	19.0
b.3 Land Revenue	100.0	222.5	106.0	0.3	112.1	15.8
b.4 Stamp Duty	100.0	332.4	98.1	1.1	98.4	9.7
b.5 Surcharge	99.7	119.4	115.5	0.2	112.6	28.1
c. Non-tax Revenue	100.0	128.1	111.1	10.6	156.4	39.5
c.1 Dividend and Profit	78.4	535.4	632.4	0.5	5277.4	117.1
c.2 Interest	92.8	141.5	48.6	1.4	24.5	10.5
c.3 Administrative Fees and Charges	98.8	218.4	74.9	0.7	108.7	16.6
c.4 Fines Penalties and Forfeiture	89.3	78.9	230.6	0.3	141.6	50.8
c.5 Receipts for Services Rendered	119.7	143.7	107.4	1.7	91.8	21.9
c.6 Rents Leases and Recoveries	111.8	49.1	139.9	0.3	135.9	66.9
c.7 Tolls and Levies	100.0	132.0	109.2	0.3	107.7	22.4
c.8 Non-Commercial Sales	121.5	180.5	141.7	0.6	99.9	17.0
c.9 Other Non-Tax Revenue and Receipts	98.3	66.8	165.8	4.8	69.6	27.6
c.10 Capital Revenue	97.6	36.8	31.3	0.1	330.1	86.0
Total Revenue (a+b+c)	100.0	136.3	115.5	100.0	117.5	25.0

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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