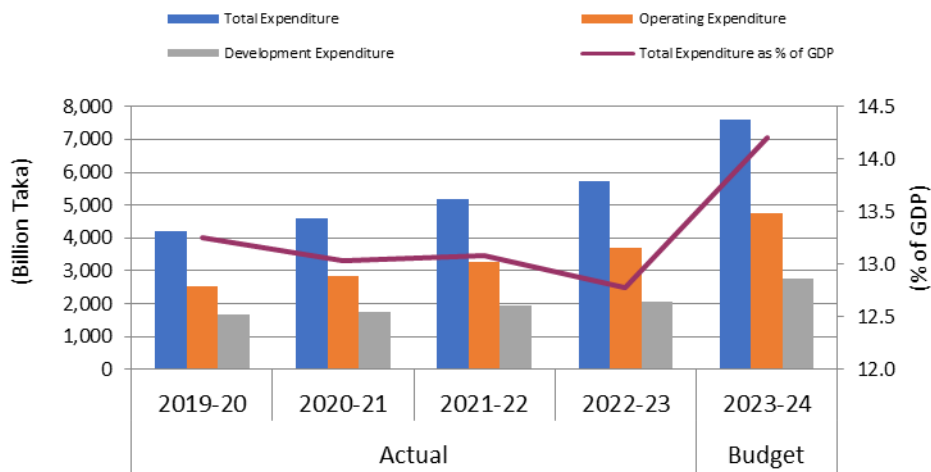


Monthly Report on Fiscal Position

February 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 February 2024, in the current fiscal year (FY24), amounts to 45.5 percent of the operating budget estimates. The actual development expenditure during the same timeframe is 24.98 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 February 2024, 50.5 percent of the total revenue target has been achieved. During this period, the major share of the revenue, 84.6 percent, came from NBR (National Board of Revenue) taxes. Total NBR tax collection stands at 50.7 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or disregarding them. As of February 2024, in FY24, the overall balance (excluding grants) experienced a negative figure, standing at -0.75 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 February)	Actual FY24 (up to February) 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	36,487	24.7
LGRD	6,948	6,696	6,096	1.6	91.0	7,324	105.4	109.4	120.1	3,599	49.1
Defense	38,110	34,439	30,428	8.2	88.4	40,190	105.5	116.7	132.1	15,748	39.2
POS	27,524	25,377	23,926	6.5	94.3	28,812	104.7	113.5	120.4	14,542	50.5
Edu	51,637	51,484	47,147	12.7	91.6	57,394	111.1	111.5	121.7	31,577	55.0
Health	18,199	17,565	14,096	3.8	80.2	22,587	124.1	128.6	160.2	8,406	37.2
SSW	28,589	29,825	28,980	7.8	97.2	31,343	109.6	105.1	108.2	13,978	44.6
Housing	1,892	1,899	1,779	0.5	93.7	1,949	103.0	102.6	109.5	510	26.2
RCRA	2,400	2,383	2,089	0.6	87.7	2,535	105.6	106.4	121.3	1,242	49.0
F&E	129	102	92	0.0	90.2	133	103.2	130.7	144.8	48	36.1
Agri	25,978	35,647	34,544	9.3	96.9	27,354	105.3	76.7	79.2	17,707	64.7
IES	1,442	1,299	1,090	0.3	83.9	1,487	103.1	114.4	136.4	561	37.7
Trans	11,356	11,201	9,875	2.7	88.2	11,813	104.0	105.5	119.6	5,062	42.9
Interest Payment	80,375	90,013	92,107	24.9	102.3	94,376	117.4	104.8	102.5	66,916	70.9
Total	411,407	414,285	369,864	100	89.3	475,281	115.5	114.7	128.5	216,381	45.5

Some notable features :

- For FY24, budget allocation was raised by 12.83 percent over the FY23 revised budget estimates and 13.43 percent over the original budget;
- As of February 2024, 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) experienced lower spending in operating expenditure.

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

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

1.1.2 Broad Sector-wise Allocation

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

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector's Share of FY23 (Up to February)	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 February)	30.9	26.8	2.4	8.2	30.9	0.8

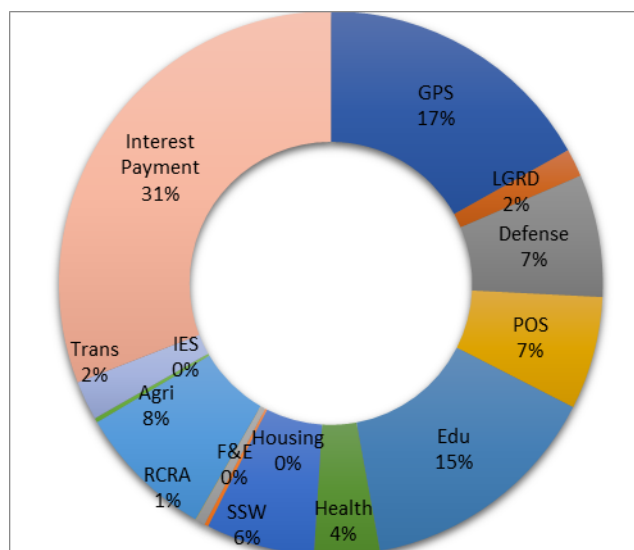
Note:

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 February 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 February 2024)



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

- Individually the largest share goes to Interest Payment (31 percent) followed by General Public Service (17 percent), Education (15 percent), Defense (7 percent), Public Order & Safety (7 percent), and Agriculture (8 percent) and Social Security and Welfare (6 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to February 2024)

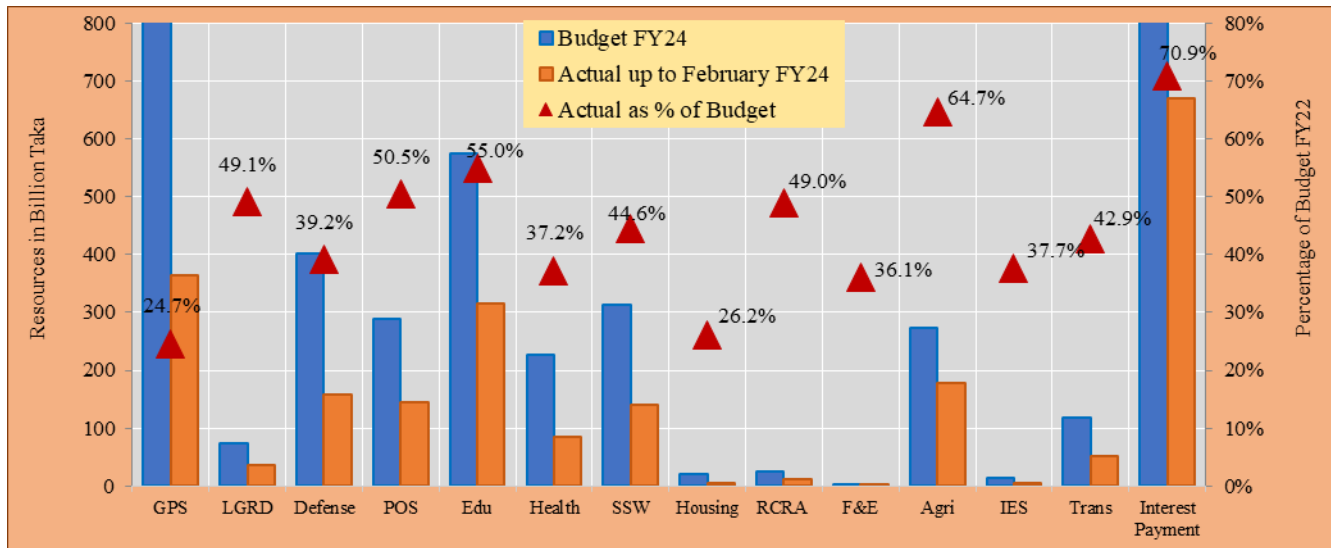


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Predominantly, the sectors of Interest Payment (70.9%), Agriculture (64.7%) Education (55.0%), Public Order and Safety (50.5%) and Recreation, Culture, and Religious Affairs (49.0%) have demonstrated 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 February is 45.5 percent of the budget estimate, compared to 47.16 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 February 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 February 2024)

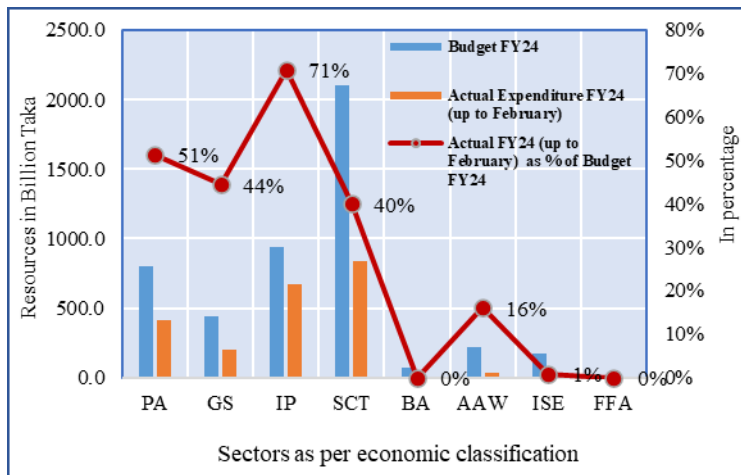
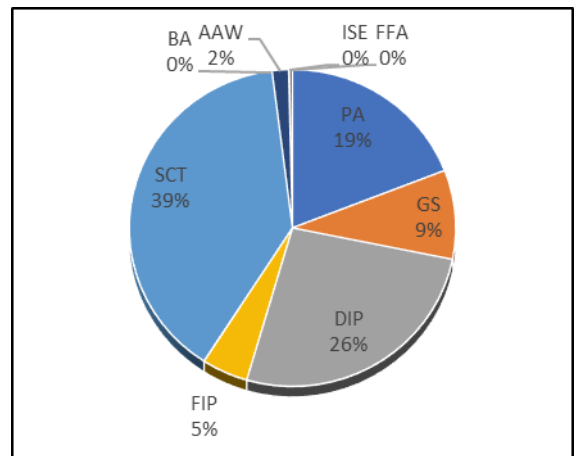


Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to February 2024)



Up to February 2024, the utilization rate of total operating expenditure was 45.5 percent. Interest Payment (Domestic & International) (71%) 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 February)	Sector's Share in Actual (up to February (%))	Actual FY23 as % of Revised FY23	Budget FY24	Actual FY24 (up to February)	Budget FY24 as % of Revised FY23	Budget FY24 as % of Actual FY23	Actual FY24 (up to February as % of Budget FY24)	Actual FY24 sector's share in % (up to February)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	17,842	18,113	12,092	4,287	8.57	66.76	19,896	4,211	109.84	164.54	21.16	6.07
LGRD	37,743	41,375	35,013	9,279	18.56	84.62	42,018	13,158	101.55	120.01	31.31	18.98
Defence	1,885	1,838	1,196	109	0.22	65.08	1,542	320	83.91	128.93	20.75	0.46
POS	3,628	2,527	1,866	547	1.09	73.87	3,455	1,224	136.72	185.10	35.42	1.77
Edu	48,340	33,686	28,281	7,520	15.04	83.96	46,744	11,483	138.76	165.28	24.57	16.56
Health	18,665	12,184	8,426	1,898	3.80	69.15	15,464	2,430	126.92	183.54	15.71	3.51
SSW	8,786	9,256	8,480	2,201	4.40	91.62	9,005	2,295	97.29	106.19	25.48	3.31
HCS	4,929	6,798	5,965	1,978	3.95	87.74	5,479	1,659	80.60	91.87	30.28	2.39
RCRA	2,970	5,349	4,667	1,532	3.06	87.26	3,032	1,310	56.69	64.97	43.21	1.89
FE	25,937	27,088	26,974	3,204	6.41	99.58	34,686	12,228	128.05	128.59	35.25	17.64
AFL	16,130	18,654	14,442	4,539	9.08	77.42	16,346	5,235	87.63	113.19	32.03	7.55
IES	2,599	2,997	2,578	505	1.01	86.04	4,101	1,308	136.85	159.06	31.90	1.89
TC	70,162	61,745	55,172	12,407	24.81	89.36	75,817	12,470	122.79	137.42	16.45	17.99
Total	259,616	241,609	205,151	50,006	100.00	84.91	277,586	69,331	114.89	135.31	24.98	100.00

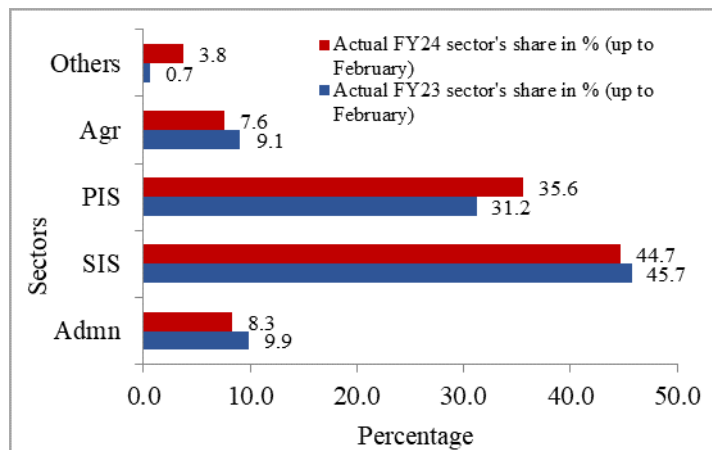
- Up to February 2024, the actual expenditure is 24.98% of the development budget. The actual outturn for the same period of the previous fiscal year was about 20.69% percent of the revised budget.

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.

- During this period Recreation, Culture and Religious Affairs (43.21 percent), AFL (32.03), HCS (30.28 percent), Public Order and Safety (35.42 percent) and Industries, Jute, Textiles, Commerce, Labor & Overseas (31.90 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocations like General Public Services, Health and Defence showed less-than-average performance.

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



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

- From the graph, it appears that up to February 2024, the maximum share of spending went to Social Infrastructure (SIS) (44.7 percent), followed by Physical Infrastructure (PIS) (35.6 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 February 2024:

Table 4: Revenue Collection Position

(In Crore Taka)

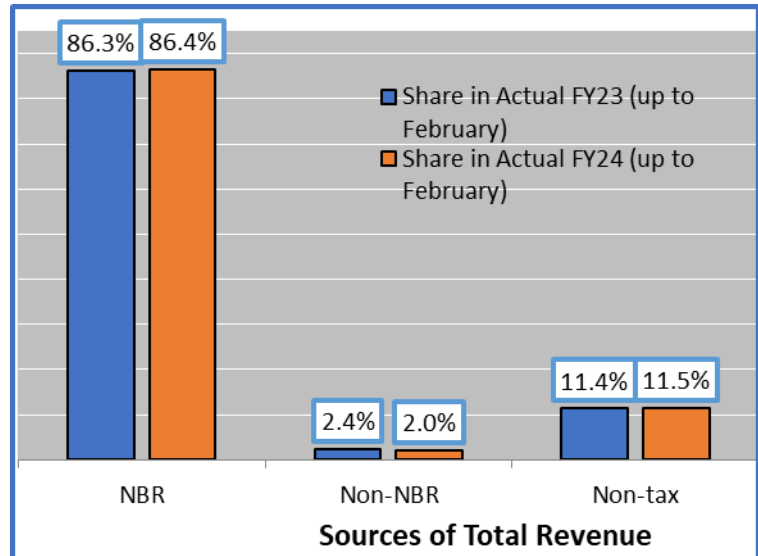
	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget	Revised	Actual	Actual	Actual	Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)	Actual FY24 (up to February) as % of Budget FY24
	FY23	Budget FY23	FY23	FY 23 (February)	FY23 (up to February)				
Tax Revenue (a+b)	387,999	387,999	327,708	24,661	199,346	449,998	27,283	223,289	49.6
a. NBR	370,000	370,000	319,729	23,973	194,025	430,000	26,649	218,180	50.7
a.1 Income	121,020	121,094	107,145	7,312	60,894	153,260	8,236	69,639	45.4
a.2 VAT	141,192	146,227	126,224	9,549	77,520	163,836	10,425	86,526	52.8
a.3 Supplementary	58,525	53,675	44,533	3,633	28,285	60,703	4,287	31,492	51.9
a.4 Import Duty	43,994	43,994	36,182	2,694	23,054	46,015	3,029	25,299	55.0
a.5 Export	63	63	3	0	3	66	0	0	0.2
a.6 Excise	4,127	3,941	4,063	638	3,253	4,579	459	3,649	79.7
a.7 Other Taxes	1,080	1,006	1,579	148	1,015	1,540	213	1,576	102.3
b. Non-NBR	17,999	17,999	7,978	688	5,321	19,998	634	5,109	25.5
c. Non-tax Revenue	45,006	45,001	38,937	3,024	25,552	49,997	1,555	29,117	58.2
Total Revenue (a + b + c)	433,005	433,000	366,644	27,685	224,897	499,995	28,838	252,406	50.5
d. Tax-GDP Ratio (base 2005-06)	8.64	8.64	7.30	0.55	4.44	8.99	0.54	4.46	
e. Revenue-GDP ratio (base 2005-06)	9.64	9.64	8.16	0.62	5.01	9.99	0.58	5.04	

- Total revenue collection in FY23 was 8.16 percent of GDP and 84.67 percent of the revised budget target.
- Up to February 2024, total revenue collection increased by 12.45 % percent compared to the corresponding period of the previous fiscal year (FY23) and achievement as to the annual target is 50.5 percent.
- In FY24, total revenue is projected to be 9.99 percent of GDP. This estimate is approximately 13.39 percent higher than the revised budget estimate for FY23 and 26.67 percent above the actual revenue collected in FY23

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

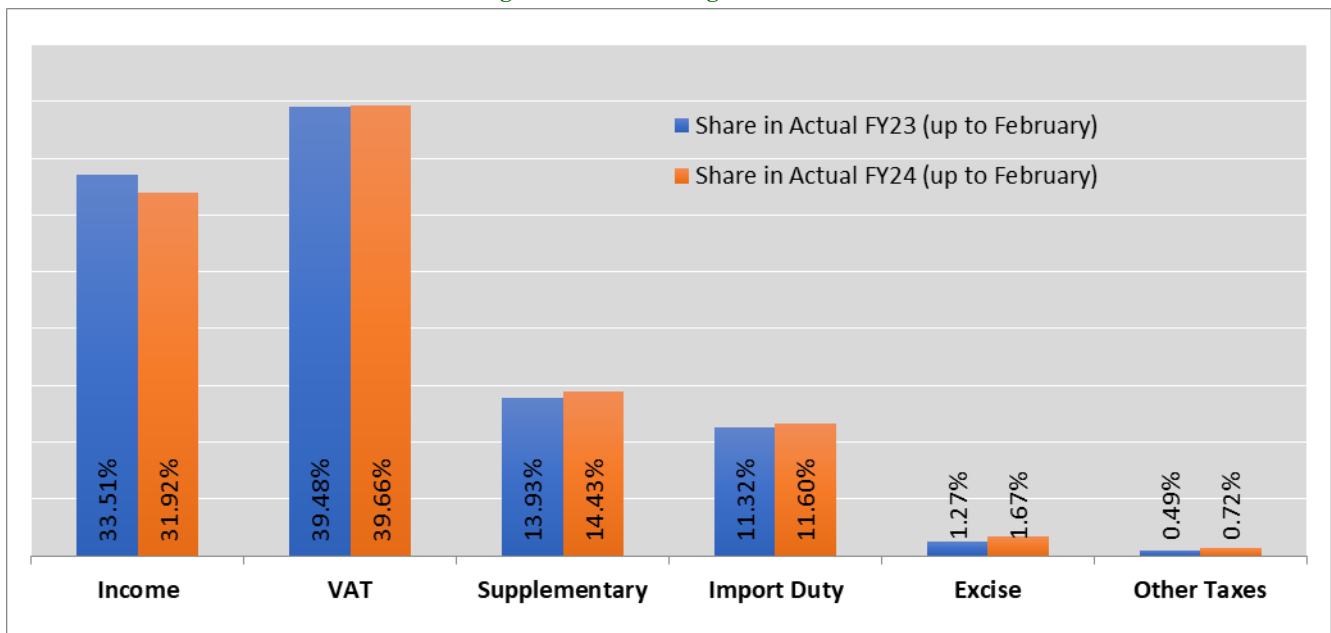
- A major share of the government revenue comes from NBR sources (86.4) percent up to February 2024).
- The growth rates of NBR and non-NBR tax revenue stood at 12.48 percent and -3.99 percent, respectively. Meanwhile, non-tax revenue collection grew by 13.95% percent compared to the corresponding period of the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 49.6 and 58.2 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY23 actual tax revenue collection was 7.3 percent of GDP
- Tax revenue collection target for FY24 is 9.9 percent of GDP. This is 15.98 percent higher than the revised budget of FY23 and 37.3 percent higher than the actual collection of FY23.

In FY24, as of February 2024, a significant part of NBR tax revenue was generated from indirect taxes. Of the total NBR tax collected 39.66 percent came from VAT, 31.92 percent from Income Tax, 14.43

percent from Supplementary Duty, 11.60 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 February	Accounts 2023-24 up to February
	Budget	Revised	Accounts February		Budget	Revised Budget	Accounts February		
Revenues	433,003	433,000	27,684	366,657	499,995	478000	28,895	224,903	252,620
Tax Revenue	388,002	388,002	24,661	327,724	449,998	429000	27,340	199,353	223,498
Non-Tax Revenue	45,004	45,000	3,022	38,933	49,997	49000	1,555	25,550	29,122
Foreign Grants	3,271	3,263	4	2,752	3,900	3500	214	5	1,106
Total Revenue and Foreign Grants	436,274	436,263	27,688	369,409	503,895	481500	29,110	224,908	253,726
Non-Development Expenditure	411,406	414,283	27,115	369,864	475,281	453228	25,278	195,407	216,381
Net Outlay for Food Account Operation	540	1,097	1,859	1,013	502	-1234	753	10,983	3,645
Loans & Advances (Net)	6,501	3,520	-175	-2,178	8,420	2417	32	-1,162	-3,198
Development Expenditure	259,617	241,607	6,959	205,151	277,582	260007	13,427	50,006	69,331
Development Program financed from Revenue Budget	3,155	3,732	761	4,568	3,768	4378	18	1,664	728
Non-ADP Project	7,721	7,436	270	5,795	7,986	7853	516	1,451	2,536
Annual Development Programme	246,066	227,566	5,868	191,921	263,000	245000	12,863	46,056	65,426
Non-ADP FFW and	2,675	2,873	60	2,868	2,828	2775	30	835	642

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

Transfer									
Total Expenditure	678,064	660,508	35,758	573,850	761,785	714,418	39,490	255,234	286,160
Overall Balance (Including Grants)	- 241,790	-224,245	-8,070	-204,441	- 257,890	- 232,918	-10,381	-30,326	-32,433
(In percent of GDP)	-5.38	-5.65	-0.20	-5.15	-5.80	-5.25	-0.23	-0.76	-0.73
Overall Balance (Excluding Grants)	245,061	-227,508	-8,074	-207,193	261,790	236,418	10,595	30,332	33,540
(In percent of GDP)	-5.46	-5.73	-0.20	-5.22	-5.88	-5.33	-0.24	-0.76	-0.76
(In percent of GDP 2015-16 base) (Including grants)	-5.38	-5.65	-0.20	-5.15	-5.80	-5.25	-0.23	-0.76	-0.73
(In percent of GDP 2015-16 base) (Excluding grants)	-5.46	-5.73	-0.20	-5.22	-5.88	-5.33	-0.24	-0.76	-0.75

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 February 2024 (excluding grants) witnesses a slightly negative value which was - 0.75 percent of GDP.

5.0 Financing

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

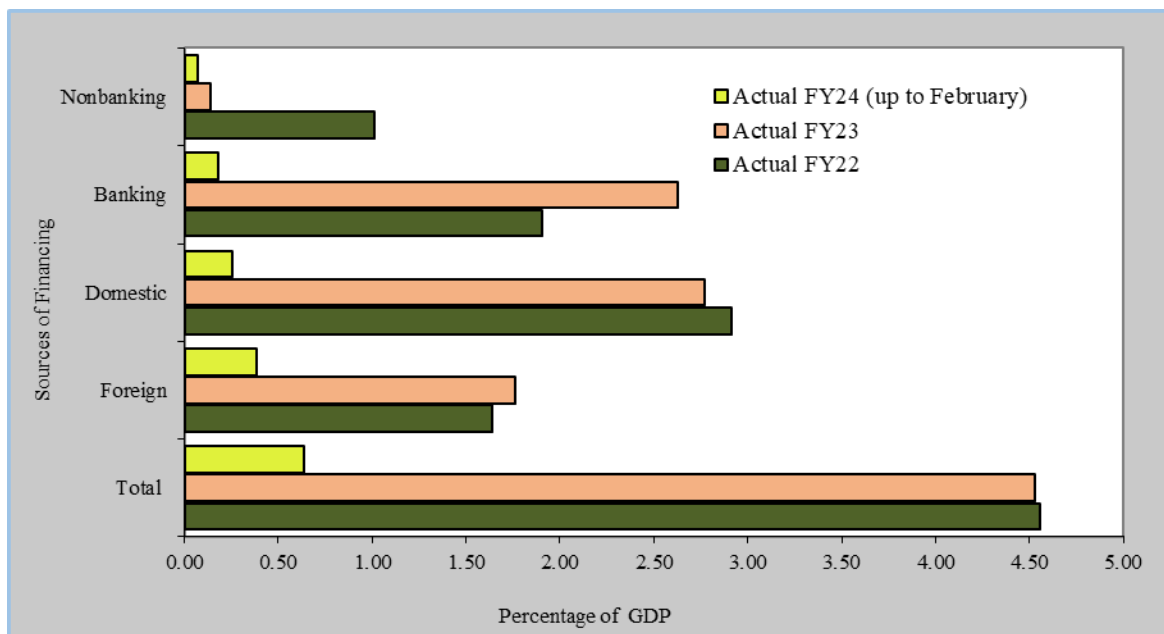
Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year:2023-24		Accounts FY23 up to February	Accounts FY24 up to February
	Budget	Revised	Accounts February		Budget	Accounts February		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	95,458	83,819	4,559	79,156	102,490	6,383	13,323	19,095
1.1 Foreign Borrowing	112,458	101,969	5,486	96,647	127,190	7,642	23,158	35,354
1.2 Amortization	-17,000	-18,150	-927	-17,491	-24,700	-1,259	-9,835	-16,259
2.0 Domestic Borrowing	146,335	140,425	3,330	124,356	155,395	3,962	16,317	12,810
2.1 Borrowing from Banking System (Net)	106,334	115,425	11,531	118,025	132,395	-14,475	45,838	9,151

2.1.1 Long-Term Debt (Net)	68,192	73,900	9,045	52,335	86,580	5,393	27,935	31,794
2.1.2 Short-Term Debt (Net)	38,142	41,525	2,486	65,690	45,815	-19,869	17,903	-22,643
2.2 Non-Bank Borrowing (Net)	40,001	25,000	-8,201	6,331	23,000	18,438	-29,521	3,659
2.2.1 National Savings Schemes (Net)	35,000	20,000	-447	-3,347	18,000	-545	-3,482	-7,334
2.2.2 Others	5,001	5,000	-7,754	9,678	5,000	18,983	-26,039	10,993
Total - Financing :	241,793	224,244	7,889	203,511	257,885	10,346	29,639	31,905
(In percent of GDP) (Base: 2015-16)	5.38	5.65	0.18	4.53	5.80	0.23	0.66	0.72

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 (February)	Actual FY23 Up to February	Actual FY23	Budget FY24	Actual FY24 (February)	Actual FY24 Up to February
General Public Services	116,828	106,356	4,076	41,586	77,614	147,984	4,894	36,487
LGRD	6,948	6,696	495	2,805	6,096	7,324	715	3,599
Defence	38,110	34,439	2,087	15,864	30,428	40,190	1,965	15,748
Public Order and safety	27,524	25,377	1,562	12,826	23,926	28,812	2,007	14,542
Education & technology	51,637	51,484	4,451	28,019	47,147	57,394	4,266	31,577
Health	18,199	17,565	950	7,244	14,096	22,587	1,049	8,406
Social Security and Welfare	28,589	29,825	1,665	9,148	28,980	31,343	2,239	13,978
Housing	1,892	1,899	241	592	1,779	1,949	147	510
Recreation, Culture and Religious Affairs	2,400	2,383	124	1,159	2,089	2,535	167	1,242
Fuel and Energy	129	102	5	54	92	133	6	48
Agriculture	25,978	35,647	5,558	17,614	34,544	27,354	770	17,707
Industrial & Economic Services	1,442	1,299	114	655	1,090	1,487	58	561
Transport and Communication	11,356	11,201	734	4,680	9,875	11,813	640	5,062
Interest	80,375	90,013	5,054	53,161	92,107	94,376	6,355	66,916
Total - Operating Revenue Expenditure	411,407	414,285	27,115	195,407	369,864	475,281	25,278	216,381

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 (February)	Actual FY23 (up to February)	Actual FY23	Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)	Actual FY24 (up to February) as % Budget FY24
Sub-total = GPS	116,828	106,356	4,076	41,586	77,614	147,984	4,894	36,487	24.7
Office of the President	31	28	1	12	21	32	3	14	44.5
Bangladesh Parliament	340	306	15	129	249	335	12	133	39.7
Prime Minister's Office	800	723	53	402	648	931	47	565	60.6
Cabinet Division	84	81	4	31	62	103	4	36	35.0
Election Commission Secretariat	789	674	38	273	525	2,124	28	2,025	95.4
Ministry of Public Administration	3,448	3,191	118	1,247	2,165	3,536	177	1,328	37.6
Bangladesh Public Service Commission	88	86	3	45	78	101	4	47	45.9
Finance Division	105,390	95,988	3,675	37,798	70,698	134,981	4,423	30,403	22.5

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)	Actual FY23	Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)	Actual FY24 (up to February) as % Budget FY24
Internal Resources Division	2,975	2,669	70	679	1,537	3,113	104	786	25.2
Financial Institutions Division	93	80	1	48	78	98	1	51	52.4
Economic Relations Division	816	691	4	193	286	699	53	837	119.7
Planning Division	91	69	7	39	62	88	7	40	45.6
Implementation Monitoring and Evaluation Division	65	54	2	14	50	61	3	15	24.0
Statistics and Informatics Division	271	206	13	98	160	261	11	93	35.4
Ministry of Foreign Affairs	1,547	1,510	73	577	996	1,521	18	115	7.5
Sub-total = LGRD	6,948	6,696	495	2,805	6,096	7,324	715	3,599	49.1
Local Government Division	5,861	5,634	465	2,461	5,076	6,200	679	3,149	50.8
Rural Development and Cooperative Division	681	621	24	320	586	671	33	426	63.5
Ministry of Chittagong Hill Tracts Affairs	406	441	6	23	434	453	2	23	5.2
Sub-total = Defence	38,110	34,439	2,087	15,864	30,428	40,190	1,965	15,748	39.2
Ministry of Defence -Defence Services	36,156	32,636	2,005	15,102	28,664	38,284	1,898	14,917	39.0
Ministry of Defence -Others Services	1,909	1,766	79	745	1,730	1,861	64	811	43.6
Armed Forces Division	45	37	2	17	34	45	4	20	43.3
Sub-total=POS	27,524	25,377	1,562	12,826	23,926	28,812	2,007	14,542	50.5
Supreme Court of Bangladesh	230	209	15	105	186	237	16	130	54.6
Law and Justice Division	1,612	1,421	79	635	1,082	1,766	87	678	38.4
Public Security Division	22,980	21,458	1,330	11,022	20,609	23,981	1,750	12,549	52.3
Legislative and Parliamentary Affairs Division	39	33	1	16	30	41	1	21	51.8
Anti-Corruption Commission Bangladesh	160	133	7	60	113	166	10	69	41.3
Security Service Division	2,503	2,122	129	988	1,906	2,621	143	1,095	41.8
Sub-total = Edu	51,637	51,484	4,451	28,019	47,147	57,394	4,266	31,577	55.0
Ministry of Primary and Mass Education	20,119	19,918	1,439	10,066	17,565	22,704	1,923	11,531	50.8
Secondary and Higher Education Division	23,360	23,588	2,483	13,878	22,404	25,931	1,657	15,385	59.3
Ministry of Science and Technology	602	578	45	330	551	627	21	361	57.5
Information & Communication Technology Division	386	335	9	168	287	352	5	173	49.2
Technical and Madrasa Education Division	7,170	7,065	475	3,577	6,341	7,779	661	4,127	53.1
Sub-total = Health	18,199	17,565	950	7,244	14,096	22,587	1,049	8,406	37.2
Health Services Division	13,430	13,261	758	5,466	11,003	17,221	835	6,397	37.1
Medical Education and Family Welfare Division	4,768	4,304	192	1,778	3,092	5,367	214	2,010	37.4
Sub-total = SSW	28,589	29,825	1,665	9,148	28,980	31,343	2,239	13,978	44.6
Ministry of Social Welfare	9,401	9,325	1,137	4,185	8,936	11,033	1,105	4,795	43.5
Ministry of Women and Children'S Affairs	3,507	3,608	40	461	3,392	3,778	299	800	21.2

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)	Actual FY23	Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)	Actual FY24 (up to February) as % Budget FY24
Ministry of Food	4,335	4,842	1	31	4,422	5,084	253	3,547	69.8
Ministry of Disaster Management and Relief	5,494	6,233	479	1,555	6,583	5,532	404	1,561	28.2
Ministry of Liberation War Affairs	5,851	5,816	8	2,916	5,647	5,916	179	3,275	55.4
Sub-total = HCS	1,892	1,899	241	592	1,779	1,949	147	510	26.2
Ministry of Housing and Public Works	1,892	1,899	241	592	1,779	1,949	147	510	26.2
Sub-total = RCRA	2,400	2,383	124	1,159	2,089	2,535	167	1,242	49.0
Ministry of Information and Broadcasting	816	854	40	480	767	839	40	425	50.7
Ministry of Cultural Affairs	390	367	23	184	337	437	25	212	48.6
Ministry of Religious Affairs	318	314	9	131	302	333	41	176	52.7
Ministry of Youth and Sports	876	848	52	363	683	927	61	429	46.2
Sub-total = FE	129	102	5	54	92	133	6	48	36.1
Energy and Mineral Resources Division	72	60	4	29	54	83	5	35	42.7
Power Division	57	41	1	26	37	50	1	13	25.2
Sub-total = Agr	25,978	35,647	5,558	17,614	34,544	27,354	770	17,707	64.7
Ministry of Agriculture	19,881	29,705	5,194	14,786	29,108	20,770	187	14,786	71.2
Ministry of Fisheries and Livestock	1,726	1,668	87	581	1,515	1,813	83	752	41.5
Ministry of Environment Forest and Climate Change	762	720	33	368	638	788	107	452	57.4
Ministry of Land	1,351	1,331	77	606	1,090	1,533	88	691	45.1
Ministry of Water Resources	2,258	2,223	167	1,272	2,193	2,450	306	1,026	41.9
Sub-total = IES	1,442	1,299	114	655	1,090	1,487	58	561	37.7
Ministry of Commerce	300	254	17	117	200	285	7	84	29.5
Ministry of Labour and Employment	199	187	8	63	115	223	9	76	34.1
Ministry of Industries	376	332	59	217	315	370	3	168	45.3
Ministry of Expatriates' Welfare and Overseas Employment	357	332	22	163	291	392	16	128	32.7
Ministry of Textiles and Jute	210	194	8	94	170	216	23	105	48.5
Sub-total = TC	11,356	11,201	734	4,680	9,875	11,813	640	5,062	42.9
Road Transport and Highways Division	5,352	5,351	294	1,688	4,703	5,648	379	2,164	38.3
Ministry of Railways	3,924	3,882	222	1,821	3,328	4,050	178	1,849	45.6
Ministry of Shipping	821	776	138	484	737	846	6	354	41.9
Ministry of Civil Aviation and Tourism	72	60	1	32	57	54	6	30	55.0
Posts and Telecommunication Division	1,181	1,127	77	654	1,047	1,206	70	663	55.0
Bridges Division	7	5	0	2	3	9	0	2	21.1
Sub-total = Interest	80,375	90,013	5,054	53,161	92,107	94,376	6,355	66,916	70.9
Domestic	73,175	80,691	4,731	49,264	82,670	82,000	5,786	57,004	69.5
Foreign	7,200	9,322	323	3,897	9,437	12,376	570	9,912	80.1
Total Operating Revenue Expenditure	411,407	414,285	27,115	195,407	369,864	475,281	25,278	216,381	45.5

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to February)	Budget FY24	Actual FY24 (up to February)	Actual FY23 (up to February) as % of Budget FY23	Actual FY24 (up to February) as % of Budget FY24
1	2	3	4	5	6	7	8	9
Pay and Allowances	74,266	73,172	63,850	38,535	80,463	41,336	51.9	51.4
Pay of Officers	11,958	11,474	9,811	6,433	13,316	6,775	53.8	50.9
Pay of Establishment	27,340	26,939	24,437	16,128	29,236	16,779	59.0	57.4
Allowances	34,968	34,760	29,603	15,974	37,911	17,782	45.7	46.9
Goods and Services	38,986	39,071	33,871	14,793	44,232	19,646	37.9	44.4
Supplies and Services	28,234	28,622	24,440	11,728	32,801	15,547	41.5	47.4
Repairs Maintenance and Rehabilitation	10,751	10,449	9,432	3,065	11,431	4,099	28.5	35.9
Interest Payments	80,375	90,013	92,107	53,161	94,376	66,916	66.1	70.9
Domestic	73,175	80,691	82,670	49,264	82,000	57,004	67.3	69.5
Foreign	7,200	9,322	9,437	3,897	12,376	9,912	54.1	80.1
Subsidies and Incentives and Current Transfers	174,925	185,696	167,269	77,465	209,902	84,135	44.3	40.1
Subsidies	56,535	77,196	70,719	33,475	84,002	29,726	59.2	35.4
Grants in Aid	67,210	60,561	56,160	29,081	72,059	31,811	43.3	44.1
Pensions and Gratuities	31,036	29,137	22,317	13,659	32,869	14,651	44.0	44.6
Others	4,919	3,576	2,883	1,249	5,747	2,156	25.4	37.5
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	183,955	436,247	212,033	49.3	48.6
Acquisition of Assets and Works	22,975	16,587	12,542	4,798	22,082	3,540	20.9	16.0
Acquisition of Assets	21,904	15,800	12,099	4,616	21,121	3,440	21.1	16.3
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	188,753	458,329	215,573	47.6	47.0
Investments in Shares and Equities (C)	15,143	7,558	224	154	16,952	134	1.0	0.8
Share Capital	15,143	7,558	224	154	16,952	134	1.0	0.8
Foreign Financial Assets (F)	46	52	0	0	0	674	0.0	0.0
Total Operating Capital Expenditure (B+C+F)	38,164	24,198	12,766	4,952	39,034	4,348	13.0	11.1
Total- Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F)	411,407	414,283	369,864	188,907	475,281	216,381	45.9	45.5

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 (February)	Actual FY23 (up to February)	Actual FY23	Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)	Actual FY23 (up to February) as % of Revised Budget FY23	Actual FY24 (up to February) as % Budget FY24
Sub-total = GPS	17,841.90	18,112.99	489.45	4,287.15	12,091.73	19,895.73	772.31	4,210.64	23.67	21.16
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	184.86	1,775.19	2,812.14	3,520.22	175.54	1,127.69	44.14	32.03
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	12.15	132.63	352.74	282.45	27.95	117.70	17.72	41.67
Ministry of Public Administration	663.23	401.83	4.10	64.61	330.25	1,003.00	22.60	150.45	16.08	15.00
Bangladesh Public Service Commission	36.00	30.00	2.11	3.24	19.36	30.00	3.23	6.32	10.81	21.07
Finance Division/3	6,302.25	5,511.71	6.43	1,284.91	5,279.66	6,543.36	510.03	2,362.99	23.31	36.11
Internal Resources Division	502.47	101.30	0.05	1.24	53.93	382.51	2.33	12.27	1.23	3.21
Financial Institutions Division	2,758.65	3,275.83	273.15	969.21	2,831.23	2,851.30	16.65	366.46	29.59	12.85
Economic Relations Division	76.68	47.99	0.45	3.76	42.86	65.61	1.78	5.93	7.83	9.03
Planning Division/4	1,272.24	3,542.84	0.97	10.40	84.31	4,794.61	0.56	18.61	0.29	0.39
Implementation Monitoring and Evaluation Division	209.55	136.89	0.16	1.44	134.68	122.58	0.70	2.11	1.05	1.72
Statistics and Informatics Division	139.00	175.98	5.02	40.18	125.03	154.13	10.93	40.10	22.83	26.02
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	1,093.33	9,279.48	35,012.62	42,018.10	1,898.19	13,157.82	22.43	31.31
Local Government Division	35,845.94	39,567.87	1,040.41	8,755.82	33,522.86	40,503.92	1,897.01	12,640.54	22.13	31.21
Rural Development and Cooperative Division	964.43	847.24	41.21	259.66	621.86	762.47	1.18	191.76	30.65	25.15
Ministry of Chittagong Hill Tracts Affairs	932.18	960.21	11.71	264.00	867.90	751.71	0.00	325.52	27.49	43.30
Sub-total = Defence	1,885.00	1,837.91	21.82	109.03	1,196.18	1,542.25	15.92	320.03	5.93	20.75
Ministry of Defence -Defence Services	1,885.00	1,837.91	21.82	109.03	1,196.18	1,542.25	15.92	320.03	5.93	20.75
Sub-total=POS	3,628.48	2,526.77	234.77	546.78	1,866.41	3,454.72	214.68	1,223.81	21.64	35.42
Law and Justice Division	310.71	332.40	8.21	62.20	239.95	175.91	0.21	85.12	18.71	48.39
Public Security Division	1,613.73	1,119.05	60.19	200.20	664.14	1,716.06	32.75	388.92	17.89	22.66
Legislative and Parliamentary Affairs Division	1.00	1.20	0.13	0.34	0.96	2.00	0.08	0.88	28.54	43.80
Anti-Corruption Commission Bangladesh	18.71	11.03	0.08	0.26	7.74	18.44	0.00	6.02	2.33	32.65
Security Service Division	1,684.33	1,063.09	166.17	283.79	953.61	1,542.31	181.63	742.88	26.69	48.17
Sub-total = Edu	48,340.49	33,685.72	1,752.72	7,520.41	28,281.17	46,743.99	1,937.64	11,483.00	22.33	24.57
Ministry of Primary and Mass Education	11,641.55	7,784.68	406.07	1,746.79	6,250.44	12,018.41	515.79	3,266.85	22.44	27.18
Secondary and Higher Education Division	16,600.54	10,064.60	1,242.79	3,727.52	8,091.97	16,906.71	342.57	3,102.82	37.04	18.35
Ministry of Science and Technology	16,011.46	12,243.27	31.28	1,010.36	11,071.57	12,980.13	832.01	3,693.86	8.25	28.46
Information & Communication Technology Division	1,529.94	1,507.17	44.84	514.93	1,439.81	2,015.93	195.06	825.57	34.17	40.95
Technical and Madrasa Education Division	2,557.00	2,086.00	27.73	520.81	1,427.37	2,822.81	52.22	593.91	24.97	21.04
Sub-total = Health	18,665.30	12,183.77	316.69	1,898.05	8,425.55	15,464.08	492.80	2,430.17	15.58	15.71

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)	Actual FY23	Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)	Actual FY23 (up to February) as % of Revised Budget FY23	Actual FY24 (up to February) as % Budget FY24
Health Services Division	15,851.47	9,790.96	261.84	1,580.47	6,659.74	12,210.07	307.27	1,922.16	16.14	15.74
Medical Education and Family Welfare Division	2,813.83	2,392.81	54.85	317.57	1,765.80	3,254.01	185.53	508.00	13.27	15.61
Sub-total = SSW	8,786.06	9,255.70	430.63	2,200.53	8,479.66	9,004.90	578.10	2,294.76	23.77	25.48
Ministry of Social Welfare	798.81	698.41	51.56	179.84	526.53	1,183.65	6.15	134.25	25.75	11.34
Ministry of Women and Children's Affairs	783.44	794.47	38.88	228.70	836.20	976.32	35.17	319.40	28.79	32.71
Ministry of Food	1,336.45	987.02	108.64	168.95	591.79	932.05	298.77	323.62	17.12	34.72
Ministry of Disaster Management and Relief	4,734.57	4,530.66	165.15	1,216.09	4,326.80	4,585.43	178.35	1,107.61	26.84	24.15
Ministry of Liberation War Affairs	1,132.79	2,245.14	66.40	406.95	2,198.33	1,327.45	59.67	409.89	18.13	30.88
Sub-total = HCS	4,928.86	6,798.40	36.36	1,977.68	5,964.63	5,479.47	303.64	1,659.21	29.09	30.28
Ministry of Housing and Public Works	4,928.86	6,798.40	36.36	1,977.68	5,964.63	5,479.47	303.64	1,659.21	29.09	30.28
Sub-total = RCRA	2,969.77	5,348.71	427.25	1,531.93	4,667.42	3,032.39	46.84	1,310.32	28.64	43.21
Ministry of Information and Broadcasting	282.00	521.32	2.80	48.80	380.97	211.68	4.42	30.13	9.36	14.23
Ministry of Cultural Affairs	247.34	294.34	4.19	73.68	249.19	262.08	3.15	92.14	25.03	35.16
Ministry of Religious Affairs	2,034.74	3,746.55	418.40	1,323.41	3,433.03	2,176.15	20.64	1,073.72	35.32	49.34
Ministry of Youth and Sports	405.69	786.50	1.86	86.05	604.24	382.48	18.63	114.33	10.94	29.89
Sub-total = FE	25,936.76	27,088.30	439.72	3,204.23	26,973.83	34,686.48	5,713.20	12,228.01	11.83	35.25
Energy and Mineral Resources Division	1,797.65	1,841.65	29.13	182.46	1,720.67	911.44	0.00	83.50	9.91	9.16
Power Division	24,139.11	25,246.65	410.59	3,021.77	25,253.16	33,775.04	5,713.20	12,144.51	11.97	35.96
Sub-total = Agr	16,129.67	18,653.64	631.49	4,538.81	14,441.64	16,346.32	654.44	5,235.12	24.33	32.03
Ministry of Agriculture	4,338.84	4,100.41	158.40	1,306.60	3,429.10	4,347.97	200.57	1,550.52	31.87	35.66
Ministry of Fisheries and Livestock	2,081.45	1,965.40	34.89	266.47	1,569.50	2,427.15	21.48	326.43	13.56	13.45
Ministry of Environment Forest and Climate Change	738.69	637.31	5.14	61.56	572.97	851.32	7.75	77.47	9.66	9.10
Ministry of Land	1,032.54	618.28	15.20	54.69	174.00	925.54	114.70	259.39	8.84	28.03
Ministry of Water Resources	7,938.15	11,332.24	417.87	2,849.49	8,696.06	7,794.34	309.93	3,021.31	25.15	38.76
Sub-total = IES	2,599.38	2,996.91	26.28	504.83	2,578.39	4,101.22	20.90	1,308.25	16.85	31.90
Ministry of Commerce	244.90	147.37	0.09	7.58	140.47	308.12	0.15	9.83	5.14	3.19
Ministry of Labour and Employment	158.00	282.50	1.82	48.50	215.04	123.79	2.23	89.67	17.17	72.43
Ministry of Industries	1,144.78	1,890.58	3.66	308.24	1,715.46	2,652.95	6.77	1,082.69	16.30	40.81
Ministry of Expatriates' Welfare and Overseas Employment	632.70	267.46	16.64	62.42	197.43	625.98	6.62	46.13	23.34	7.37
Ministry of Textiles and Jute	419.00	409.00	4.07	78.09	309.98	390.38	5.12	79.94	19.09	20.48
Sub-total = TC	70,161.72	61,744.87	1,058.67	12,407.47	55,172.21	75,816.81	778.79	12,469.86	20.09	16.45
Road Transport and Highways Division	31,295.87	29,896.58	680.91	6,529.89	26,217.35	34,062.21	579.77	6,192.15	21.84	18.18
Ministry of Railways	14,928.66	12,596.47	138.22	1,248.86	11,374.74	14,960.06	55.98	904.80	9.91	6.05
Ministry of Shipping	6,402.48	4,697.71	147.80	1,251.55	3,947.30	9,954.72	16.29	1,579.16	26.64	15.86
Ministry of Civil Aviation and Tourism	6,931.96	5,568.16	0.74	1,014.02	5,100.10	6,542.28	0.00	1,355.19	18.21	20.71
Posts and Telecommunication	1,312.91	1,918.51	90.99	378.91	1,588.83	1,233.28	3.99	187.14	19.75	15.17

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)	Actual FY23	Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)	Actual FY23 (up to February) as % of Revised Budget FY23	Actual FY24 (up to February) as % Budget FY24
Division										
Bridges Division	9,289.84	7,067.44	0.00	1,984.24	6,943.88	9,064.26	122.75	2,251.43	28.08	24.84
Total Development Revenue Expenditure	259,615.94	241,609.01	6,959.18	50,006.40	205,151.43	277,586.46	13,427.45	69,331.00	20.70	24.98

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 (February)	Actual FY23 (up to February)	Actual FY23	Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)
Tax Revenue (a+b)	476.5	619.7	617.7	51.2	382.6	597.4	713.2	60.4	433.2
a. NBR	35,591.8	45,006.0	45,001.0	3,023.8	25,551.6	38,936.8	49,996.7	1,554.5	29,117.2
a.1 Income	5,019.4	1,884.2	1,477.8	537.8	1,299.5	1,745.7	9,346.3	69.7	11,265.1
a.2 VAT	1,950.2	16,669.7	15,471.0	144.9	3,964.9	5,314.9	7,521.3	60.9	1,333.6
a.3 Supplementary	2,364.9	7,920.7	7,824.2	239.5	1,811.3	2,681.5	5,864.2	212.8	1,779.6
a.4 Import Duty	1,093.9	478.2	427.1	94.6	779.5	1,248.1	984.7	130.6	1,089.6
a.5 Export	5,232.1	6,768.3	8,100.0	474.8	4,051.3	5,996.6	8,698.4	371.1	3,535.4
a.6 Excise	891.2	350.4	391.7	28.7	479.1	1,109.9	548.1	37.9	624.3
a.6 Other Taxes	828.0	1,127.5	1,127.5	69.9	606.7	899.4	1,230.9	74.9	642.0
b. Non-NBR	2,807.2	2,350.1	2,855.9	174.6	1,398.7	2,242.1	4,046.7	184.9	1,428.9
b.1 Narcotics & Liquor	15,097.5	7,159.8	7,035.7	1,252.9	10,988.1	17,452.4	11,665.4	395.2	7,274.4
b.2 Vehicles	307.4	297.1	290.0	6.1	172.5	246.3	90.7	16.5	144.3
b.3 Land Revenue	335,249.9	433,004.6	432,999.6	27,684.5	224,897.1	366,644.5	499,994.9	28,837.7	252,406.3
b.4 Stamp Duty	7.54	8.64	8.64	0.55	4.44	7.30	8.99	0.54	4.46
b.5 Surcharge	8.44	9.64	9.64	0.62	5.01	8.16	9.99	0.58	5.04
c. Non-tax Revenue	476.5	619.7	617.7	51.2	382.6	597.4	713.2	60.4	433.2
c.1 Dividend and Profit	35,591.8	45,006.0	45,001.0	3,023.8	25,551.6	38,936.8	49,996.7	1,554.5	29,117.2
c.2 Interest	5,019.4	1,884.2	1,477.8	537.8	1,299.5	1,745.7	9,346.3	69.7	11,265.1
c.3 Administrative Fees and Charges	1,950.2	16,669.7	15,471.0	144.9	3,964.9	5,314.9	7,521.3	60.9	1,333.6
c.4 Fines, Penalties and Forfeiture	2,364.9	7,920.7	7,824.2	239.5	1,811.3	2,681.5	5,864.2	212.8	1,779.6
c.5 Receipts for Services Rendered	1,093.9	478.2	427.1	94.6	779.5	1,248.1	984.7	130.6	1,089.6
c.6 Rents, Leases and Recoveries	5,232.1	6,768.3	8,100.0	474.8	4,051.3	5,996.6	8,698.4	371.1	3,535.4
c.7 Tolls and Levies	891.2	350.4	391.7	28.7	479.1	1,109.9	548.1	37.9	624.3
c.8 Non-Commercial Sales	828.0	1,127.5	1,127.5	69.9	606.7	899.4	1,230.9	74.9	642.0
c.9 Other Non-Tax Revenue and Receipts	2,807.2	2,350.1	2,855.9	174.6	1,398.7	2,242.1	4,046.7	184.9	1,428.9
c.10 Capital Revenue	15,097.5	7,159.8	7,035.7	1,252.9	10,988.1	17,452.4	11,665.4	395.2	7,274.4
Total Revenue (a+b+c)	307.4	297.1	290.0	6.1	172.5	246.3	90.7	16.5	144.3
d. Tax-GDP Ratio (base: 2015-16)	335,249.9	433,004.6	432,999.6	27,684.5	224,897.1	366,644.5	499,994.9	28,837.7	252,406.3
e. Revenue-GDP ratio (base 2015-16)	7.54	8.64	8.64	0.55	4.44	7.30	8.99	0.54	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 February/Actual FY23 up to February)*100	(Actual FY24 up to February/Budget FY24)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	137.3	116.0	89.4	112.0	49.6
a. NBR	100.0	134.5	116.2	87.2	112.4	50.7
a.1 Income	100.1	143.0	126.6	29.2	114.4	45.4
a.2 VAT	103.6	129.8	112.0	34.4	111.6	52.8
a.3 Supplementary	91.7	136.3	113.1	12.1	111.3	51.9
a.4 Import Duty	100.0	127.2	104.6	9.9	109.7	55.0
a.5 Export	100.3	2313.1	104.8	0.0	3.5	0.2
a.6 Excise	95.5	112.7	116.2	1.1	112.2	79.7
a.6 Other Taxes	93.1	97.5	153.1	0.4	155.3	102.3
b. Non-NBR	100.0	250.7	111.1	2.2	96.0	25.5
b.1 Narcotics & Liquor	100.0	75.4	301.7	0.2	89.1	83.5
b.2 Vehicles	100.0	177.7	237.3	0.5	99.3	37.1
b.3 Land Revenue	100.0	222.6	106.0	0.3	100.3	29.2
b.4 Stamp Duty	100.0	332.7	98.1	1.1	92.3	18.6
b.5 Surcharge	99.7	119.4	115.5	0.2	113.2	60.7
c. Non-tax Revenue	100.0	128.4	111.1	10.6	114.0	58.2
c.1 Dividend and Profit	78.4	535.4	632.4	0.5	866.9	120.5
c.2 Interest	92.8	141.5	48.6	1.4	33.6	17.7
c.3 Administrative Fees and Charges	98.8	218.7	74.9	0.7	98.3	30.3
c.4 Fines, Penalties and Forfeiture	89.3	78.9	230.6	0.3	139.8	110.6
c.5 Receipts for Services Rendered	119.7	145.1	107.4	1.6	87.3	40.6
c.6 Rents, Leases and Recoveries	111.8	49.4	139.9	0.3	130.3	113.9
c.7 Tolls and Levies	100.0	136.9	109.2	0.2	105.8	52.2
c.8 Non-Commercial Sales	121.5	180.5	141.7	0.6	102.2	35.3
c.9 Other Non-Tax Revenue and Receipts	98.3	66.8	165.8	4.8	66.2	62.4

c.10 Capital Revenue	97.6	36.8	31.3	0.1	83.7	159.1
Total Revenue (a+b+c)	100.0	136.4	115.5	100.0	112.2	50.5

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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