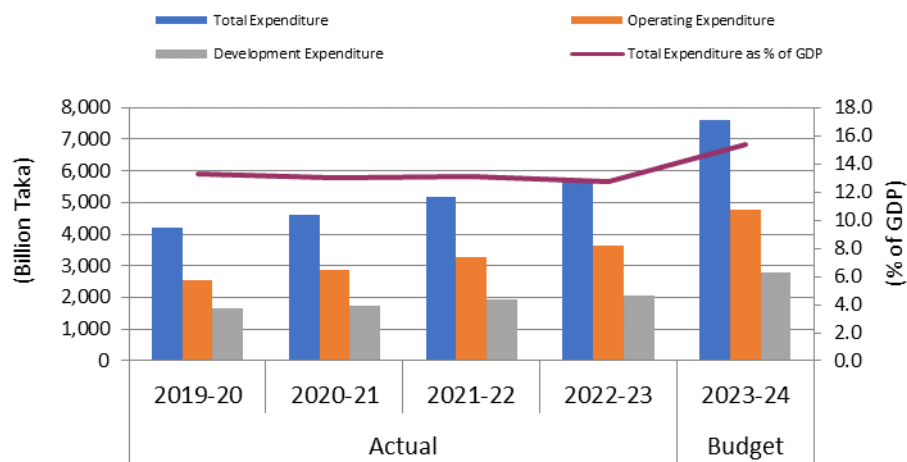


# Monthly Report on Fiscal Position

## July 2023

### (Fiscal Year 2023-24)

#### Government Expenditure



**Prepared by:** Dr. K M Alamgir Kabir  
Deputy Secretary

**Guided By:** Dr. Mohammad Altaf-Ul- Alam  
Additional Secretary

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

Vol. XVII, No. 1, July 2023, Fiscal Year 2023-24

## CONTENTS

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

## List of Figures

Figure 1: Sector Share in Resource Utilization in FY24 .....	6
Figure 2: Operating Expenditure .....	7
Figure 3: Actual Expenditure according to Economic classification FY24 (up to July 2023) .....	8
Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to July 2023) .....	8
Figure 5: Broad Sector-wise Share in Development Expenditure .....	9
Figure 6: Sources of Revenue Collection .....	11
Figure 7: Share Among NBR Taxes.....	11
Figure 8: Sources of Financing Deficit .....	13
Table 1: Operating Expenditure Pattern By Sector .....	5
Table 2: Broad Sectorwise Allocation.....	6
Table 3: Allocation & Utilization Pattern of Development Expenditure.....	9
Table 4: Revenue Collection Position .....	10
Table 5: Budget Deficit .....	12
Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure .....	14
Appendix 2: Ministry Wise Operating Expenditure .....	14
Appendix 3: Operating Expenditure by Economic Classification .....	17
Appendix 4: Development expenditure: Ministry-wise expenditure pattern.....	19
Appendix 5: Revenue Collection.....	22
Appendix 6: Revenue Receipts (Growth Scenario).....	23

## ***Executive Summary***

*Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.*

*Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to July, 2023 in the current fiscal year (FY24) is 4.4 percent of the operating budget estimates. Actual development expenditure during the same period is 0.55 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.*

*Revenue income is generated from tax and non-tax sources. Up to July 2023, 5.1 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.3 percent). Total NBR tax collection is 5.1 percent of the annual target.*

*Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to July 2023, in FY24, overall balance (excluding grants) witnessed a positive value which was 0.05 percent of GDP.*

# MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

## 1.0 OPERATING EXPENDITURE

### 1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

#### 1.1.1 Sector-wise Allocation & Growth

Allocations for operating expenditure against different ministries/divisions are grouped into 14 sectors. Sector-wise utilization pattern along with progress so far made has been presented in **Table 1**.

**Table 1: OPERATING Expenditure Pattern By Sector<sup>2</sup>**

(IN CRORE TAKA)

Sectors	Fiscal Year 2023-24					Fiscal Year 2023-24					
	Budget FY23	Revised Budget FY23	Actual Expenditure FY23	Sector's Share in Actual 23 (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 July)	Actual 24 (Up to July) as % of Budget FY24
1	2	3	4	5	6	7	8	9	10	11	12
GPS	116,828	106,356	76,660	21.2	72.1	147,984	126.7	139.1	193.0	2,827	1.9
LGRD	6,948	6,696	6,092	1.7	91.0	7,324	105.4	109.4	120.2	102	1.4
Defense	38,110	34,439	30,426	8.4	88.3	40,190	105.5	116.7	132.1	1,502	3.7
POS	27,524	25,377	23,922	6.6	94.3	28,812	104.7	113.5	120.4	1,223	4.2
Edu	51,637	51,484	47,207	13.1	91.7	57,394	111.1	111.5	121.6	3,889	6.8
Health	18,199	17,565	14,115	3.9	80.4	22,587	124.1	128.6	160.0	720	3.2
SSW	28,589	29,825	28,986	8.0	97.2	31,343	109.6	105.1	108.1	49	0.2
Housing	1,892	1,899	1,750	0.5	92.2	1,949	103.0	102.6	111.4	26	1.3
RCRA	2,400	2,383	2,054	0.6	86.2	2,535	105.6	106.4	123.4	82	3.2
F&E	129	102	92	0.0	90.2	133	103.2	130.7	144.8	4	3.4
Agri	25,978	35,647	34,925	9.7	98.0	27,354	105.3	76.7	78.3	369	1.3
IES	1,442	1,299	963	0.3	74.1	1,487	103.1	114.4	154.3	42	2.8
Trans	11,356	11,201	9,886	2.7	88.3	11,813	104.0	105.5	119.5	318	2.7
Interest Payment	80,375	90,013	83,944	23.3	93.3	94,376	117.4	104.8	112.4	9,834	10.4
<b>Total</b>	<b>411,407</b>	<b>414,285</b>	<b>361,021</b>	<b>100</b>	<b>87.1</b>	<b>475,281</b>	<b>115.5</b>	<b>114.7</b>	<b>131.6</b>	<b>20,988</b>	<b>4.4</b>

Some of the noteworthy features are:

- FY24 budget allocation is 15.5 percent higher than the FY23 budget estimates and 31.6 percent higher than FY23 actual expenditure;
- Up to July 2023, spending in Interest payment and Education were on the higher side. Sectors like Housing, Industries, Jute, Textiles, Commerce, Labor & Overseas (IES), General Public Services (GPS), Health, Agriculture, Social Security and Welfare (SSW), Fuel and Energy, Transport and Communication, and Defense had comparatively less spending in operating expenditure.

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

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

### 1.1.2 Broad Sector-wise Allocation

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

**Table 2: Broad Sectorwise Allocation**

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual expenditure FY23	36.3	27.2	2.8	9.7	23.3	0.8
Sector Share in Revised Budget FY24	45.7	25.4	2.5	5.8	19.9	0.8
Sector share in Actual expenditure FY24 (Up to July)	26.5	22.8	1.5	1.8	46.9	0.6

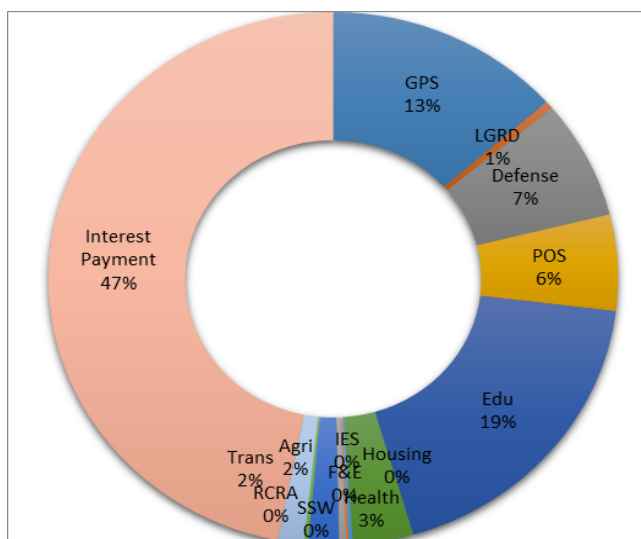
**Note:**

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

- Broadly in the budget for FY24, share of the administration sector has increased whereas allocations against all other categories got reduced in comparison to the actual expenditure in FY23;
- Till July 2023, among all categories expenditure on Interest Payment was the highest followed by Administration and Social Infrastructure sectors.

### 1.1.3 Sectors' Share in Resource Utilization

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



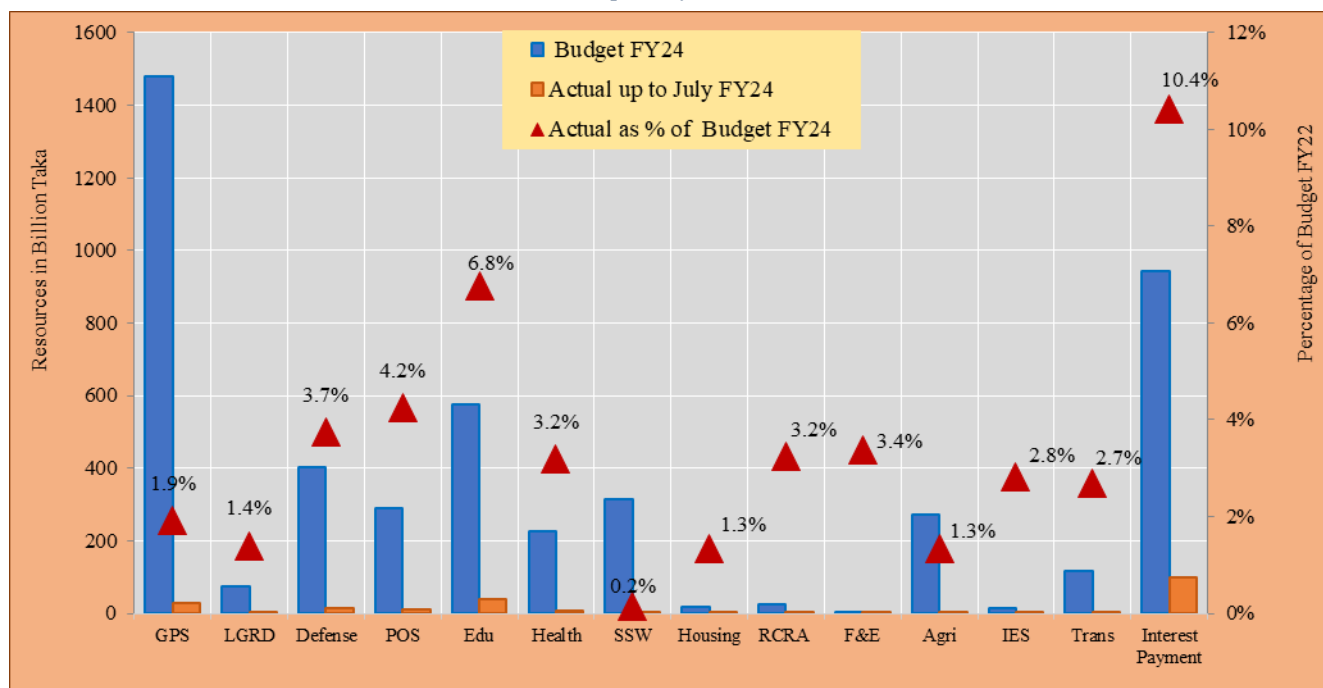
Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (47 percent) followed by Education (19 percent), General Public Service (13 percent), Defense (07 percent), and Public Order & Safety (06 percent).

### 1.1.4 Sector-wise Utilization

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

**Figure 2: Operating Expenditure**  
(Up to July 2023)



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (10.4%), Education (6.8%), Public Order and Safety (4.2%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

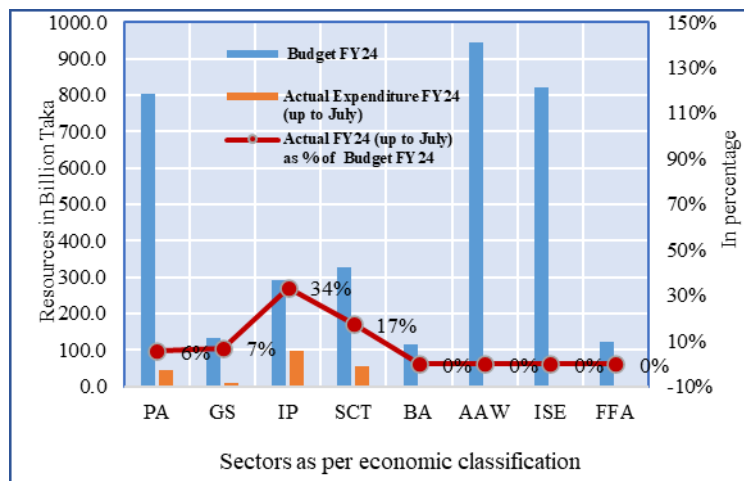
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY24), actual spending (operating) up to July is 4.4 percent of the budget estimate, which was 4.7 percent of the revised budget in the previous fiscal year (FY23). Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

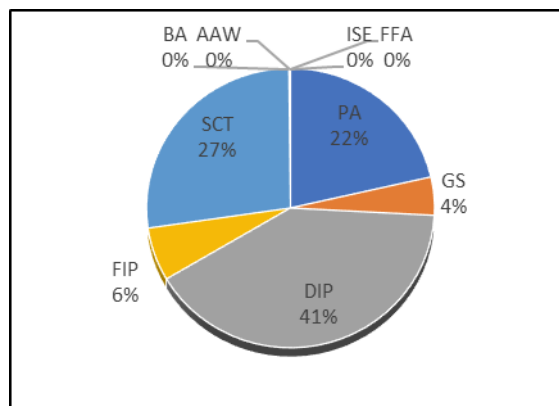
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP), (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). Status of actual spending up to July 2023 as per economic classification is shown in figures 3 and 4. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (Appendix 3).

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



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



Up to July 2023, utilization rate of total operating expenditure was 4.4 percent of the budget estimate. For some categories, like interest payment (34%) and Subsidies & Current Transfer (SCT) (17%) the spending rate was higher than the overall utilization rate.

## 2.0 DEVELOPMENT EXPENDITURE

### 2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

- Up to July 2023, actual expenditure is 0.55 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 0.38 percent of the revised budget.
- During this period Public Order and Safety (5.84 percent) and LGRD (1.33 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Fuel and Energy, and Defense showed a less-than-average performance.

<sup>3</sup>Development 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.



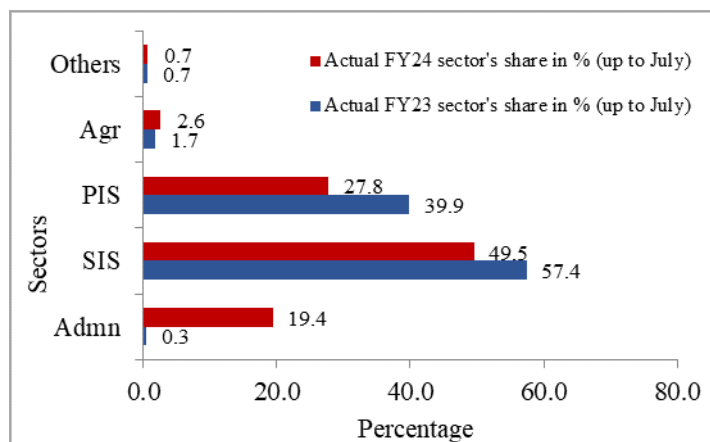
**Table 3: Allocation & Utilization Pattern of Development Expenditure**

(IN CRORE TAKA)

	Fiscal Year 2022-23						Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (Up to July)	Sector Share in Actual FY 23 (up to July) (%)	Actual FY23 as % of Revised FY23	Budget FY24	Actual FY24 (up to July)	Budget FY24 as % of Actual FY23	Actual FY24 (Up to July) as % of Budget FY24	Actual FY24 sector's share in % (Up to July)
1	2	3	4	5	6	7	8	9	10	11	12
GPS	17,842	18,113	12,063	3	0.32	66.60	19,896	93	164.93	0.47	6.10
LGRD	37,743	41,375	32,443	463	50.72	78.41	42,018	558	129.51	1.33	36.66
Defence	1,885	1,838	1,196	0	0.00	65.08	1,542	1	128.93	0.04	0.04
POS	3,628	2,527	1,850	0	0.00	73.21	3,455	202	186.77	5.84	13.26
Edu	48,340	33,686	27,623	30	3.23	82.00	46,744	75	169.22	0.16	4.95
Health	18,665	12,184	8,375	19	2.09	68.74	15,464	73	184.65	0.47	4.82
SSW	8,786	9,256	8,495	13	1.40	91.78	9,005	15	106.00	0.17	0.98
HCS	4,929	6,798	5,916	0	0.00	87.03	5,479	32	92.62	0.59	2.12
RCRA	2,970	5,349	4,667	1	0.09	87.25	3,032	3	64.98	0.10	0.20
FE	25,937	27,088	26,974	18	2.00	99.58	34,686	15	128.59	0.04	0.95
AFL	16,130	18,654	16,732	15	1.68	89.70	16,346	40	97.69	0.24	2.62
IES	2,599	2,997	2,558	5	0.57	85.37	4,101	7	160.30	0.18	0.48
TC	70,162	61,745	55,169	346	37.89	89.35	75,817	408	137.43	0.54	26.82
<b>Total</b>	<b>259,616</b>	<b>241,609</b>	<b>204,062</b>	<b>912</b>	<b>100.00</b>	<b>84.46</b>	<b>277,586</b>	<b>1,522</b>	<b>136.03</b>	<b>0.55</b>	<b>100.00</b>

## 2.2 BROAD SECTOR WISE UTILIZATION PATTERN

**Figure 5: Broad Sector-wise Share in Development Expenditure**



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till July, 2023 is presented in **Figure 5**.

➤ From the graph it appears that up to July, 2023 the maximum share of spending went to Social Infrastructure (49.5 percent) followed by Physical Infrastructure (27.8 percent).

## 2.3 MINISTRY WISE UTILIZATION PATTERN

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

## 3.0 REVENUE COLLECTION<sup>4</sup>

### 3.1 TOTAL REVENUE

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

**Table 4: Revenue Collection Position**

(In Crore Taka)

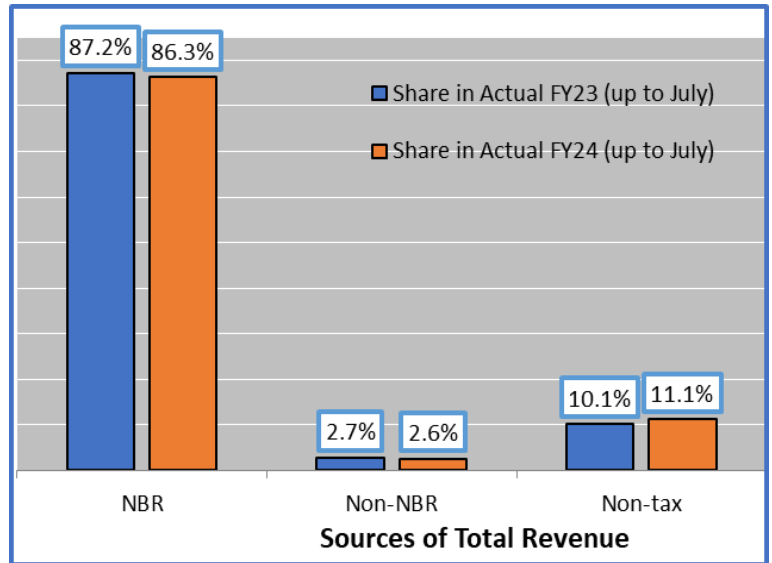
	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (July)	Actual FY23 (Up to July)	Budget FY24	Actual FY24 (July)	Actual FY24 (Up to July)	Actual FY24 as % of Budget FY24
1	2	3	4	5	6	7	9	10	11
<b>Tax Revenue (a+b)</b>	387,999	387,999	327,667	19,765	19,765	449,998	22,671	22,671	5.0
<b>a. NBR</b>	370,000	370,000	319,684	19,174	19,174	430,000	22,005	22,005	5.1
<b>a.1 Income</b>	121,020	121,094	107,126	4,620	4,620	153,260	5,736	5,736	3.7
<b>a.2 VAT</b>	141,192	146,227	126,198	9,467	9,467	163,836	10,502	10,502	6.4
<b>a.3 Supplementary</b>	58,525	53,675	44,533	2,201	2,201	60,703	2,480	2,480	4.1
<b>a.4 Import Duty</b>	43,994	43,994	36,182	2,669	2,669	46,015	3,003	3,003	6.5
<b>a.5 Export</b>	63	63	3	1	1	66	0	0	0.0
<b>a.6 Excise</b>	4,127	3,941	4,063	120	120	4,579	158	158	3.4
<b>a.7 Other Taxes</b>	1,080	1,006	1,579	96	96	1,540	128	128	8.3
<b>b. Non-NBR</b>	17,999	17,999	7,983	591	591	19,998	665	665	3.3
<b>c. Non-tax Revenue</b>	45,006	45,001	38,195	2,226	2,226	49,997	2,842	2,842	5.7
<b>Total Revenue (a + b + c)</b>	433,005	433,000	365,862	21,991	21,991	499,995	25,513	25,513	5.1
<b>d. Tax-GDP Ratio (base 2005-06)</b>	8.74	8.74	7.38	0.45	0.45	8.93	0.45	0.45	
<b>e. Revenue-GDP ratio (base 2005-06)</b>	9.75	9.75	8.24	0.50	0.50	9.92	0.51	0.51	

- Total revenue collection in FY23 was 8.24 percent of GDP and 84.49 percent of the revised budget target.
- Up to July 2023, total revenue collection increased by 16.02 percent compared to the corresponding period of the previous fiscal year (FY23) and achievement as to annual target is 5.1 percent.

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

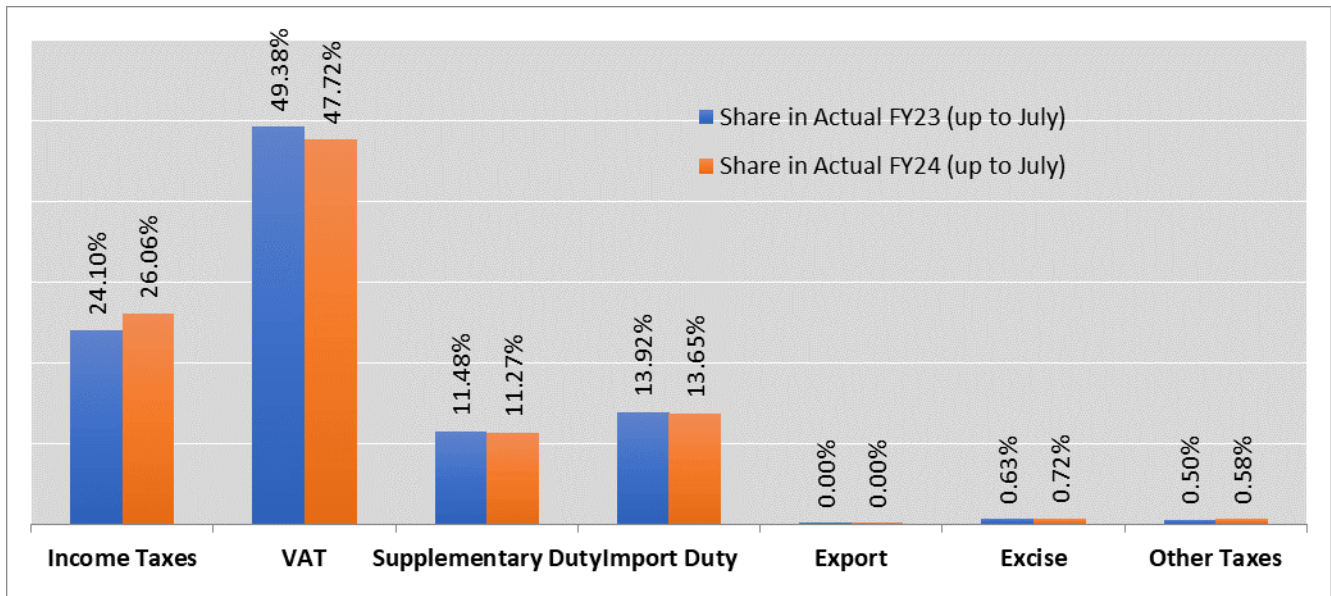
- Major share of the government revenue comes from NBR sources (86.3 percent up to July 2023).
- Growth rates of NBR and Non-NBR tax revenue are 14.8 percent and 12.6 percent respectively. On the other hand, non-tax revenue collection grew by 27.7 percent compared to the corresponding period of the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 5.0 and 5.7 percent respectively.

**Figure 6: Sources of Revenue Collection**



### 3.2 NBR TAX REVENUE

**Figure 7: Share Among NBR Taxes**



- In FY23 actual tax revenue collection was 7.38 percent of GDP
- Tax revenue collection target for FY24 is 8.93 percent of GDP. This is 16.0 percent higher than the revised budget of FY23 and 37.3 percent higher than the actual collection of the FY23.
- In FY24, up to July 2023, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 47.72 percent was collected from VAT, 26.06 percent from Income Tax, 11.27 percent from Supplementary Duty, 13.65 percent from Import Duty, and the rest from Excise, Export Duty, and other Taxes

## 4.0 Budget Deficit<sup>5</sup>

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

**Table 5: Budget Deficit**

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year: 2023-24		Accounts 2022-23 up to July	Accounts 2023-24 up to July
	Budget	Revised	Accounts July		Budget	Accounts July		
1	2	3	4	5	6	7	8	9
<b>Revenues</b>	433,003	433,000	21,991	365,875	499,995	25,514	21,991	25,514
<b>Tax Revenue</b>	388,002	388,002	19,765	327,684	449,998	22,672	19,765	22,672
<b>Non-Tax Revenue</b>	45,004	45,000	2,226	38,191	49,997	2,842	2,226	2,842
<b>Foreign Grants</b>	3,271	3,263	0	2,749	3,900	0	0	0
<b>Revenue and Foreign Grants</b>	436,274	436,263	21,991	368,624	503,895	25,514	21,991	25,514
<b>Non-Development Expenditure</b>	411,406	414,283	19,640	361,021	475,281	20,988	19,640	20,988
<b>Net Outlay for Food Account Operation</b>	540	1,097	1,506	988	502	904	1,506	904
<b>Loans &amp; Advances (Net)</b>	6,501	3,520	-194	-2,149	8,420	-584	-194	-584
<b>Development Expenditure</b>	259,617	241,607	912	204,062	277,582	1,522	912	1,522
<b>Development Program financed from Revenue Budget</b>	3,155	3,732	0	4,570	3,768	1	0	1
<b>Non-ADP Project</b>	7,721	7,436	0	5,795	7,986	0	0	0
<b>Annual Development Programme</b>	246,066	227,566	912	190,822	263,000	1,520	912	1,520
<b>Non-ADP FFW and Transfer</b>	2,675	2,873	0	2,875	2,828	0	0	0
<b>Total Expenditure</b>	678,064	660,508	21,864	563,921	761,785	22,830	21,864	22,830
<b>Overall Balance (Including Grants)</b>	-241,790	-224,245	127	-195,297	-257,890	2,684	127	2,684
<b>(In percent of GDP)</b>	-5.45	-5.05	0.00	-4.40	-5.12	0.05	0.00	0.05
<b>Overall Balance (Excluding Grants)</b>	-245,061	-227,508	127	-198,046	-261,790	2,684	127	2,684
<b>(In percent of GDP)</b>	-5.52	-5.12	0.00	-4.46	-5.19	0.05	0.00	0.05

- In FY23, actual budget deficit (excluding grants) as percentage of GDP was 4.46 percent. Including grants it was 4.40 percent of GDP;
- Budget deficit (excluding grants) for FY24 is estimated to be 5.19 percent of GDP. Including grants the deficit is expected to be 5.12 percent of GDP;
- For FY24, actual overall balance up to July, 2023 (excluding grants) witnesses a positive value which was 0.05 percent of GDP.

<sup>5</sup>Budget deficit is calculated using the guidelines of the IMF.

## 5.0 Financing

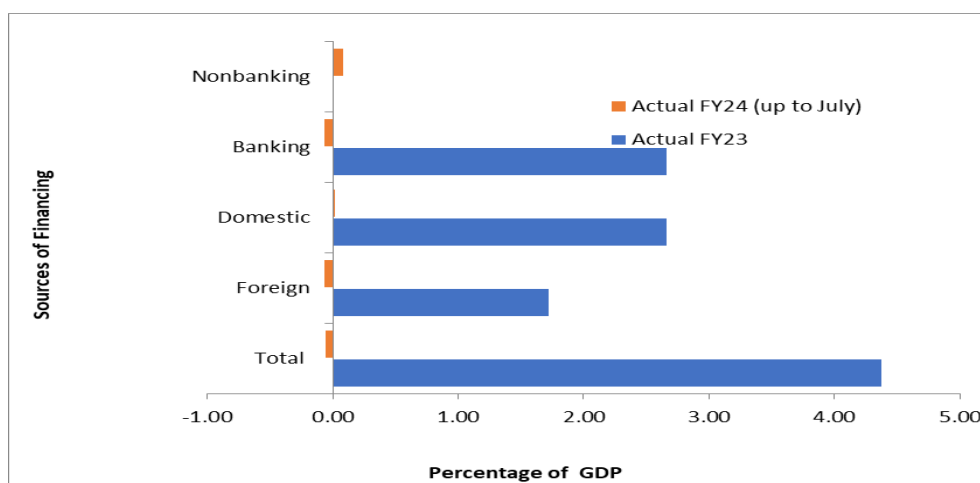
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year:2023-24		Accounts FY23 up to July	Accounts FY24 up to July
	Budget	Revised	Accounts July		Budget	Accounts July		
1	2	3	4	5	6	7	8	9
<b>1.0 Foreign Borrowing-Net</b>	95,458	83,819	2,896	76,225	102,490	-3,563	2,896	-3,563
<b>1.1 Foreign Borrowing</b>	112,458	101,969	4,179	93,716	127,190	596	4,179	596
<b>1.2 Amortization</b>	-17,000	-18,150	-1,283	-17,491	-24,700	-4,160	-1,283	-4,160
<b>2.0 Domestic Borrowing</b>	146,335	140,425	-3,028	118,133	155,395	810	-3,028	810
<b>2.1 Borrowing from Banking System (Net)</b>	106,334	115,425	7,278	118,025	132,395	-3,298	7,278	-3,298
<b>2.1.1 Long-Term Debt (Net)</b>	68,192	73,900	1,550	52,335	86,580	-2,685	1,550	-2,685
<b>2.1.2 Short-Term Debt (Net)</b>	38,142	41,525	5,728	65,690	45,815	-613	5,728	-613
<b>2.2 Non-Bank Borrowing (Net)</b>	40,001	25,000	-10,306	108	23,000	4,109	-10,306	4,109
<b>2.2.1 National Savings Schemes (Net)</b>	35,000	20,000	495	-3,347	18,000	215	495	215
<b>2.2.2 Others</b>	5,001	5,000	-10,801	3,455	5,000	3,894	-10,801	3,894
<b>Total Financing</b>	241,793	224,244	-132	194,358	257,885	-2,753	-132	-2,753
<b>In % of GDP (base: 2015-16)</b>	5.45	5.05	0.00	4.38	5.12	-0.05	0.00	-0.05

**Figure 8: Sources of Financing Deficit**



For FY24, up to July, total financing and overall balance are negative respectively.

## APPENDICES

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

(In crore taka)

Sectors	2023-24					2023-24		
	Budget FY23	Revised Budget FY23	Actual FY23 (July)	Actual FY23 Up to July	Actual FY23	Budget FY24	Actual FY24 (July)	Actual FY24 Up to July
General Public Services	116,828	106,356	4,358	4,358	76,660	147,984	2,827	2,827
LGRD	6,948	6,696	76	76	6,092	7,324	102	102
Defence	38,110	34,439	1,672	1,672	30,426	40,190	1,502	1,502
Public Order and safety	27,524	25,377	1,213	1,213	23,922	28,812	1,223	1,223
Education & technology	51,637	51,484	3,900	3,900	47,207	57,394	3,889	3,889
Health	18,199	17,565	646	646	14,115	22,587	720	720
Social Security and Welfare	28,589	29,825	46	46	28,986	31,343	49	49
Housing	1,892	1,899	32	32	1,750	1,949	26	26
Recreation, Culture and Religious Affairs	2,400	2,383	59	59	2,054	2,535	82	82
Fuel and Energy	129	102	6	6	92	133	4	4
Agriculture	25,978	35,647	401	401	34,925	27,354	369	369
Industrial & Economic Services	1,442	1,299	32	32	963	1,487	42	42
Transport and Communication	11,356	11,201	311	311	9,886	11,813	318	318
Interest	80,375	90,013	6,887	6,887	83,944	94,376	9,834	9,834
<b>Total - Non-Development Revenue Expenditure</b>	<b>411,407</b>	<b>414,285</b>	<b>19,640</b>	<b>19,640</b>	<b>361,021</b>	<b>475,281</b>	<b>20,988</b>	<b>20,988</b>

### Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (July)	Actual FY23 Up to July	Actual FY23	Budget FY24	Actual FY24 (July)	Actual FY24 Up to July	Actual FY24 Up to July as % of Budget FY24
Sub-total = GPS	116,828	106,356	4,358	4,358	76,660	147,984	2,827	2,827	1.9
Office of the President	31	28	1	1	21	32	3	3	10.3
Parliament	340	306	12	12	249	335	14	14	4.2
Prime Minister's Office	800	723	31	31	646	931	73	73	7.8
Cabinet Division	84	81	2	2	62	103	3	3	2.7
Election Commission	789	674	18	18	525	2,124	31	31	1.5
Ministry of Public Administration	3,448	3,191	115	115	2,167	3,536	97	97	2.7

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (July)	Actual FY23 Up to July	Actual FY23	Budget FY24	Actual FY24 (July)	Actual FY24 Up to July	Actual FY24 Up to July as % of Budget FY24
Public Service Commission	88	86	4	4	78	101	3	3	2.8
Finance Division	105,390	95,988	4,109	4,109	70,701	134,981	2,416	2,416	1.8
Internal Resources Division (IRD)	2,975	2,669	46	46	1,535	3,113	163	163	5.2
Financial Institutions Division	93	80	1	1	78	98	0	0	0.5
Economic Relations Division	816	691	2	2	236	699	2	2	0.3
Planning Division/2	91	69	3	3	62	88	3	3	3.7
Implementation Monitoring and Evaluation Division	65	54	1	1	50	61	1	1	2.0
Statistics and Informatics Division	271	206	9	9	160	261	9	9	3.4
Ministry of Foreign Affairs	1,547	1,510	2	2	89	1,521	8	8	0.5
Sub-total = LGRD	6,948	6,696	76	76	6,092	7,324	102	102	1.4
Local Government Division	5,861	5,634	57	57	5,072	6,200	58	58	0.9
Rural Development and Co-operatives Division	681	621	18	18	586	671	44	44	6.5
Ministry of Chittagong Hill Tracts Affairs	406	441	1	1	433	453	0	0	0.1
Sub-total = Defence	38,110	34,439	1,672	1,672	30,426	40,190	1,502	1,502	3.7
Ministry of Defence - Defence Services	36,156	32,636	1,597	1,597	28,664	38,284	1,418	1,418	3.7
Ministry of Defence - Others Services	1,909	1,766	73	73	1,728	1,861	82	82	4.4
Armed Forces Division	45	37	2	2	34	45	1	1	3.2
Sub-total=POS	27,524	25,377	1,213	1,213	23,922	28,812	1,223	1,223	4.2
Supreme Court	230	209	10	10	186	237	12	12	4.9
Law and Justice Division	1,612	1,421	60	60	1,081	1,766	62	62	3.5
Public Security Division	22,980	21,458	1,054	1,054	20,625	23,981	1,042	1,042	4.3
Legislative and Parliamentary Affairs Division	39	33	4	4	30	41	4	4	10.5
Anti Corruption Commission	160	133	5	5	113	166	6	6	3.7
Security Services Division	2,503	2,122	80	80	1,888	2,621	96	96	3.7
Sub-total = Edu	51,637	51,484	3,900	3,900	47,207	57,394	3,889	3,889	6.8
Ministry of Primary and Mass Education	20,119	19,918	1,020	1,020	17,619	22,704	1,070	1,070	4.7
Secondary and Higher Education Division	23,360	23,588	2,470	2,470	22,410	25,931	2,381	2,381	9.2
Ministry of Science and Technology	602	578	1	1	549	627	1	1	0.1
Information and Communication Technology Division	386	335	4	4	288	352	4	4	1.0

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (July)	Actual FY23 Up to July	Actual FY23	Budget FY24	Actual FY24 (July)	Actual FY24 Up to July	Actual FY24 Up to July as % of Budget FY24
Technical and Madrasah Education Division	7,170	7,065	405	405	6,341	7,779	434	434	5.6
Sub-total = Health	18,199	17,565	646	646	14,115	22,587	720	720	3.2
Health Services Division	13,430	13,261	493	493	11,018	17,221	555	555	3.2
Medical Education and Family Welfare Division	4,768	4,304	153	153	3,097	5,367	165	165	3.1
Sub-total = SSW	28,589	29,825	46	46	28,986	31,343	49	49	0.2
Ministry of Social Welfare	9,401	9,325	27	27	8,938	11,033	27	27	0.2
Ministry of Women and Children Affairs	3,507	3,608	9	9	3,392	3,778	10	10	0.3
Ministry of Food	4,335	4,842	1	1	4,422	5,084	1	1	0.0
Ministry of Disaster Management and Relief	5,494	6,233	9	9	6,587	5,532	10	10	0.2
Ministry of Liberation Affairs	5,851	5,816	1	1	5,647	5,916	1	1	0.0
Sub-total = HCS	1,892	1,899	32	32	1,750	1,949	26	26	1.3
Ministry of Housing and Public Works	1,892	1,899	32	32	1,750	1,949	26	26	1.3
Sub-total = RCRA	2,400	2,383	59	59	2,054	2,535	82	82	3.2
Ministry of Information	816	854	36	36	756	839	40	40	4.7
Ministry of Cultural Affairs	390	367	4	4	337	437	18	18	4.2
Ministry of Religious Affairs	318	314	1	1	277	333	1	1	0.2
Ministry of Youth and Sports	876	848	20	20	684	927	24	24	2.5
Sub-total = FE	129	102	6	6	92	133	4	4	3.4
Energy and Mineral Resources Division	72	60	3	3	54	83	4	4	4.3
Power Division	57	41	4	4	37	50	1	1	1.9
Sub-total = Agr	25,978	35,647	401	401	34,925	27,354	369	369	1.3
Ministry of Agriculture/3	19,881	29,705	283	283	29,111	20,770	241	241	1.2
Ministry of Fisheries and Livestock	1,726	1,668	38	38	1,517	1,813	39	39	2.1
Ministry of Environment and Forest	762	720	22	22	638	788	26	26	3.3
Ministry of Land	1,351	1,331	57	57	1,092	1,533	63	63	4.1
Ministry of Water Resources	2,258	2,223	1	1	2,566	2,450	1	1	0.0
Sub-total = IES	1,442	1,299	32	32	963	1,487	42	42	2.8
Ministry of Commerce	300	254	5	5	147	285	6	6	2.0
Ministry of Labour and Employment	199	187	6	6	115	223	6	6	2.5
Ministry of Industries	376	332	2	2	315	370	15	15	3.9



Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (July)	Actual FY23 Up to July	Actual FY23	Budget FY24	Actual FY24 (July)	Actual FY24 Up to July	Actual FY24 Up to July as % of Budget FY24
Ministry of Expatriates' Welfare and Overseas Employment	357	332	14	14	217	392	11	11	2.7
Ministry of Textiles and Jute	210	194	5	5	170	216	6	6	2.6
Sub-total = TC	11,356	11,201	311	311	9,886	11,813	318	318	2.7
Road Transport and Highways Division	5,352	5,351	23	23	4,715	5,648	27	27	0.5
Ministry of Railways	3,924	3,882	196	196	3,328	4,050	207	207	5.1
Ministry of Shipping	821	776	3	3	736	846	4	4	0.5
Ministry of Civil Aviation and Tourism	72	60	1	1	57	54	1	1	1.1
Posts and Telecommunications Division	1,181	1,127	88	88	1,047	1,206	80	80	6.6
Bridges Division	7	5	0	0	3	9	0	0	1.9
Sub-total = Interest	80,375	90,013	6,887	6,887	83,944	94,376	9,834	9,834	10.4
Domestic	73,175	80,691	6,185	6,185	74,506	82,000	8,537	8,537	10.4
Foreign	7,200	9,322	702	702	9,437	12,376	1,296	1,296	10.5
Total Non-Development Revenue Expenditure	411,407	414,285	19,640	19,640	361,021	475,281	20,988	20,988	4.4

### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (Up to July)	Budget FY24	Actual FY24 Upto July	Actual FY24 (Up to July) As % of Revised Budget FY23	Actual FY24 (upto July) as % of Budget FY24
1	2	3	4	5	6	7	8	9
Pay and Allowances	74,266	73,172	63,392	4,410	80,463	4,499	6.0	5.6
Pay of Officers	11,958	11,474	9,770	743	13,316	782	6.5	5.9
Pay of Establishment	27,340	26,939	24,468	1,889	29,236	1,970	7.0	6.7
Allowances	34,968	34,760	29,154	1,777	37,911	1,747	5.1	4.6
Goods and Services	38,986	39,071	33,302	544	44,232	924	1.4	2.1
Supplies and Services	28,234	28,622	23,943	487	32,801	879	1.7	2.7
Repairs Maintenance and Rehabilitation	10,751	10,449	9,359	56	11,431	45	0.5	0.4
Interest Payments	80,375	90,013	83,944	6,887	94,376	9,834	7.7	10.4
Domestic	73,175	80,691	74,506	6,185	82,000	8,537	7.7	10.4

Description	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (Up to July)	Budget FY24	Actual FY24 Upto July	Actual FY24 (Up to July) As % of Revised Budget FY23	Actual FY24 (upto July) as % of Budget FY24
Foreign	7,200	9,322	9,437	702	12,376	1,296	7.5	10.5
Subsidies and Incentives and Current Transfers	174,925	185,696	167,624	22,705	209,902	5,694	12.2	2.7
Subsidies	56,535	77,196	70,751	2,970	84,002	1,203	3.8	1.4
Grants in Aid	67,210	60,561	56,508	2,925	72,059	2,851	4.8	4.0
Pensions and Gratuities	31,036	29,137	22,321	1,615	32,869	1,623	5.5	4.9
Others	4,919	3,576	2,854	5	5,747	17	0.1	0.3
Block Allocations	4,691	2,133	0	0	7,274	0	0.0	0.0
Unexpected	3,000	1,569	0	0	4,000	0	0.0	0.0
Others	1,691	564	0	0	3,274	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	373,243	390,085	348,262	34,545	436,247	20,950	8.9	4.8
Acquisition of Assets and Works (B)	22,975	16,587	12,534	284	22,082	38	1.7	0.2
Acquisition of Assets	21,904	15,800	12,091	284	21,121	38	1.8	0.2
Acquisition of Land	1,071	788	443	0	961	0	0.0	0.0
Total - Augmented Operating Recurrent Expenditure (A+B):	396,218	406,673	360,796	34,829	458,329	20,988	8.6	4.6
Investments in Shares and Equities (C)	15,143	7,558	224	0	16,952	0	0.0	0.0
Share Capital	15,143	7,558	224	0	16,952	0	0.0	0.0
Foreign Financial Assets (F)	46	52	0	0	0	0	0.0	0.0
Total Operating Capital Expenditure (B+C+F)	38,164	24,198	12,759	284	39,034	38	1.2	0.1
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F)	411,407	414,283	361,021	34,829	475,281	20,988	8.4	4.4

## Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministries/Divisions	Year: 2022-23					Year: 2023-24					
	Budget FY23	Revised Budget FY23	Actual FY23 (July)	Actual FY23 (Up to July)	Actual FY23	Budget FY24	Revised Budget FY24	Actual FY24 (July)	Actual FY24 (Up to July)	Actual FY24(up to July) as % of RB FY23	Actual FY24(up to July) as % of Budget FY24
Sub-total = GPS	17,842	18,113	2.89	2.89	12,063	19,896	0.00	92.9	92.9	0.51	0.47
Parliament	1	1	0.00	0.00	0	2	0.00	0.0	0.0	0.00	0.00
Prime Minister's Office	4,975	4,021	1.01	1.01	2,817	3,520	0.00	86.4	86.4	2.15	2.45
Cabinet Division	53	27	0.00	0.00	27	8	0.00	0.0	0.0	0.00	0.00
Election Commission	749	749	1.74	1.74	353	282	0.00	3.7	3.7	0.50	1.32
Ministry of Public Administration	663	402	0.00	0.00	330	1,003	0.00	1.5	1.5	0.36	0.15
Public Service Commission	36	30	0.05	0.05	19	30	0.00	0.0	0.0	0.00	0.00
Finance Division	6,302	5,512	0.01	0.01	5,280	6,543	0.00	1.3	1.3	0.02	0.02
Internal Resources Division (IRD)	502	101	0.04	0.04	19	383	0.00	0.0	0.0	0.00	0.00
Financial Institutions Division	2,759	3,276	0.00	0.00	2,831	2,851	0.00	0.0	0.0	0.00	0.00
Economic Relations Division	77	48	0.04	0.04	44	66	0.00	0.0	0.0	0.08	0.06
Planning Division/2	1,272	3,543	0.00	0.00	84	4,795	0.00	0.0	0.0	0.00	0.00
Implementation Monitoring and Evaluation Division	210	137	0.00	0.00	135	123	0.00	0.0	0.0	0.00	0.00
Statistics and Informatics Division	139	176	0.00	0.00	125	154	0.00	0.0	0.0	0.00	0.00
Ministry of Foreign Affairs	103	91	0.00	0.00	0	136	0.00	0.0	0.0	0.00	0.00
Sub-total = LGRD	37,743	41,375	462.71	462.71	32,443	42,018	0.00	557.8	557.8	1.35	1.33
Local Government Division	35,846	39,568	462.70	462.70	30,953	40,504	0.00	557.7	557.7	1.41	1.38
Rural Development and Co-operatives Division	964	847	0.02	0.02	622	762	0.00	0.1	0.1	0.01	0.01
Ministry of Chittagong Hill Tracts Affairs	932	960	0.00	0.00	868	752	0.00	0.0	0.0	0.00	0.00
Sub-total = Defence	1,885	1,838	0.02	0.02	1,196	1,542	0.00	0.6	0.6	0.03	0.04
Ministry of Defence - Defence Services	1,885	1,838	0.02	0.02	1,196	1,542	0.00	0.6	0.6	0.03	0.04
Sub-total=POS	3,628	2,527	0.02	0.02	1,850	3,455	0.00	201.7	201.7	7.98	5.84
Law and Justice Division	311	332	0.00	0.00	221	176	0.00	0.0	0.0	0.00	0.00
Public Security Division	1,614	1,119	0.00	0.00	666	1,716	0.00	0.7	0.7	0.06	0.04
Legislative and Parliamentary Affairs Division	1	1	0.00	0.00	1	2	0.00	0.1	0.1	8.23	4.94

Ministries/Divisions	Year: 2022-23					Year: 2023-24					
	Budget FY23	Revised Budget FY23	Actual FY23 (July)	Actual FY23 (Up to July)	Actual FY23	Budget FY24	Revised Budget FY24	Actual FY24 (July)	Actual FY24 (Up to July)	Actual FY24(up to July) as % of RB FY23	Actual FY24(up to July) as % of Budget FY24
Anti Corruption Commission	19	11	0.00	0.00	8	18	0.00	0.0	0.0	0.03	0.02
Security Services Division	1,684	1,063	0.02	0.02	954	1,542	0.00	200.9	200.9	18.90	13.03
Sub-total = Edu	48,340	33,686	29.50	29.50	27,623	46,744	0.00	75.4	75.4	0.22	0.16
Ministry of Primary and Mass Education	11,642	7,785	0.08	0.08	6,270	12,018	0.00	68.2	68.2	0.88	0.57
Secondary and Higher Education Division	16,601	10,065	5.42	5.42	8,094	16,907	0.00	0.2	0.2	0.00	0.00
Ministry of Science and Technology	16,011	12,243	1.28	1.28	10,392	12,980	0.00	0.0	0.0	0.00	0.00
Information and Communication Technology Division	1,530	1,507	22.63	22.63	1,440	2,016	0.00	6.8	6.8	0.45	0.34
Technical and Madrasah Education Division	2,557	2,086	0.09	0.09	1,427	2,823	0.00	0.2	0.2	0.01	0.01
Sub-total = Health	18,665	12,184	19.05	19.05	8,375	15,464	0.00	73.3	73.3	0.60	0.47
Health Services Division	15,851	9,791	18.95	18.95	6,608	12,210	0.00	73.3	73.3	0.75	0.60
Medical Education and Family Welfare Division	2,814	2,393	0.10	0.10	1,766	3,254	0.00	0.0	0.0	0.00	0.00
Sub-total = SSW	8,786	9,256	12.80	12.80	8,495	9,005	0.00	15.0	15.0	0.16	0.17
Ministry of Social Welfare	799	698	3.35	3.35	521	1,184	0.00	7.7	7.7	1.10	0.65
Ministry of Women and Children Affairs	783	794	0.55	0.55	837	976	0.00	3.2	3.2	0.40	0.32
Ministry of Food	1,336	987	3.80	3.80	592	932	0.00	0.0	0.0	0.00	0.00
Ministry of Disaster Management and Relief	4,735	4,531	2.04	2.04	4,342	4,585	0.00	0.2	0.2	0.00	0.00
Ministry of Liberation Affairs	1,133	2,245	3.06	3.06	2,203	1,327	0.00	3.9	3.9	0.17	0.29
Sub-total = HCS	4,929	6,798	0.00	0.00	5,916	5,479	0.00	32.2	32.2	0.47	0.59
Ministry of Housing and Public Works	4,929	6,798	0.00	0.00	5,916	5,479	0.00	32.2	32.2	0.47	0.59
Sub-total = RCRA	2,970	5,349	0.81	0.81	4,667	3,032	0.00	3.0	3.0	0.06	0.10
Ministry of Information	282	521	0.78	0.78	380	212	0.00	0.0	0.0	0.00	0.00
Ministry of Cultural Affairs	247	294	0.01	0.01	249	262	0.00	0.3	0.3	0.09	0.10
Ministry of Religious Affairs	2,035	3,747	0.00	0.00	3,433	2,176	0.00	0.0	0.0	0.00	0.00
Ministry of Youth and Sports	406	787	0.02	0.02	604	382	0.00	2.7	2.7	0.35	0.71

Ministries/Divisions	Year: 2022-23					Year: 2023-24					
	Budget FY23	Revised Budget FY23	Actual FY23 (July)	Actual FY23 (Up to July)	Actual FY23	Budget FY24	Revised Budget FY24	Actual FY24 (July)	Actual FY24 (Up to July)	Actual FY24(up to July) as % of RB FY23	Actual FY24(up to July) as % of Budget FY24
Sub-total = FE	25,937	27,088	18.25	18.25	26,974	34,686	0.00	14.5	14.5	0.05	0.04
Energy and Mineral Resources Division	1,798	1,842	0.00	0.00	1,721	911	0.00	0.0	0.0	0.00	0.00
Power Division	24,139	25,247	18.25	18.25	25,253	33,775	0.00	14.5	14.5	0.06	0.04
Sub-total = Agr	16,130	18,654	15.33	15.33	16,732	16,346	0.00	39.8	39.8	0.21	0.24
Ministry of Agriculture/3	4,339	4,100	2.30	2.30	3,428	4,348	0.00	3.0	3.0	0.07	0.07
Ministry of Fisheries and Livestock	2,081	1,965	12.98	12.98	1,571	2,427	0.00	35.1	35.1	1.78	1.45
Ministry of Environment and Forest	739	637	0.05	0.05	595	851	0.00	1.7	1.7	0.27	0.20
Ministry of Land	1,033	618	0.00	0.00	174	926	0.00	0.0	0.0	0.01	0.00
Ministry of Water Resources	7,938	11,332	0.00	0.00	10,964	7,794	0.00	0.0	0.0	0.00	0.00
Sub-total = IES	2,599	2,997	5.24	5.24	2,558	4,101	0.00	7.4	7.4	0.25	0.18
Ministry of Commerce	245	147	0.00	0.00	140	308	0.00	0.0	0.0	0.03	0.01
Ministry of Labour and Employment	158	283	5.24	5.24	215	124	0.00	0.3	0.3	0.10	0.22
Ministry of Industries	1,145	1,891	0.00	0.00	1,715	2,653	0.00	7.0	7.0	0.37	0.26
Ministry of Expatriates' Welfare and Overseas Employment	633	267	0.00	0.00	196	626	0.00	0.0	0.0	0.00	0.00
Ministry of Textiles and Jute	419	409	0.01	0.01	292	390	0.00	0.1	0.1	0.01	0.01
Sub-total = TC	70,162	61,745	345.72	345.72	55,169	75,817	0.00	408.1	408.1	0.66	0.54
Road Transport and Highways Division	31,296	29,897	338.33	338.33	26,214	34,062	0.00	318.9	318.9	1.07	0.94
Ministry of Railways	14,929	12,596	0.00	0.00	11,375	14,960	0.00	89.2	89.2	0.71	0.60
Ministry of Shipping	6,402	4,698	0.00	0.00	3,947	9,955	0.00	0.0	0.0	0.00	0.00
Ministry of Civil Aviation and Tourism	6,932	5,568	0.00	0.00	5,100	6,542	0.00	0.0	0.0	0.00	0.00
Posts and Telecommunications Division	1,313	1,919	7.39	7.39	1,589	1,233	0.00	0.0	0.0	0.00	0.00
Bridges Division	9,290	7,067	0.00	0.00	6,944	9,064	0.00	0.0	0.0	0.00	0.00
Total Development Revenue Expenditure	259,616	241,609	912.35	912.35	204,062	277,586	0.00	1,521.6	1,521.6	0.63	0.55

## Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2022-23						Fiscal Year 2023-24		
	Actual FY22	Budget FY23	Revised Budget FY23	Actual FY23 (July)	Actual FY23 (up to July)	Actual FY23	Budget FY24	Actual FY24 (July)	Actual FY24 (up to July)
Tax Revenue (a+b)	299,620.2	387,998.6	387,998.6	19,765.0	19,765.0	327,667.2	449,998.2	22,670.7	22,670.7
a. NBR	292,917.4	370,000.0	370,000.0	19,174.0	19,174.0	319,684.3	429,999.7	22,005.5	22,005.5
a.1 Income	96,139.8	121,020.0	121,094.0	4,620.1	4,620.1	107,126.0	153,260.0	5,735.6	5,735.6
a.2 VAT	117,012.1	141,191.6	146,226.8	9,467.3	9,467.3	126,198.1	163,836.4	10,501.8	10,501.8
a.3 Supplementary	41,186.7	58,524.5	53,675.0	2,201.2	2,201.2	44,533.5	60,703.3	2,480.1	2,480.1
a.4 Import Duty	34,368.2	43,994.3	43,994.0	2,668.6	2,668.6	36,181.7	46,015.0	3,002.8	3,002.8
a.5 Export	0.9	62.8	63.0	0.7	0.7	2.9	66.0	0.0	0.0
a.6 Excise	3,106.7	4,126.7	3,941.2	119.9	119.9	4,063.2	4,579.0	157.7	157.7
a.6 Other Taxes	1,103.0	1,080.0	1,006.0	96.2	96.2	1,579.0	1,540.0	127.5	127.5
b. Non-NBR	6,702.9	17,998.6	17,998.6	591.0	591.0	7,983.0	19,998.4	665.2	665.2
b.1 Narcotics & Liquor	332.9	151.7	151.7	42.9	42.9	607.2	457.7	53.7	53.7
b.2 Vehicles	1,642.5	1,264.0	1,264.0	135.9	135.9	1,688.0	3,000.0	144.7	144.7
b.3 Land Revenue	859.6	2,084.5	2,084.5	80.8	80.8	993.3	2,210.0	85.3	85.3
b.4 Stamp Duty	3,391.3	13,878.7	13,880.7	303.5	303.5	4,096.9	13,617.6	346.6	346.6
b.5 Surcharge	476.5	619.7	617.7	27.9	27.9	597.4	713.2	34.8	34.8
c. Non-tax Revenue	35,590.4	45,006.0	45,001.0	2,226.0	2,226.0	38,195.0	49,996.7	2,842.1	2,842.1
c.1 Dividend and Profit	5,019.4	1,884.2	1,477.8	51.1	51.1	1,745.7	9,346.3	133.8	133.8
c.2 Interest	1,950.2	16,669.7	15,471.0	104.5	104.5	5,314.9	7,521.3	178.0	178.0
c.3 Administrative Fees and Charges	2,365.3	7,920.7	7,824.2	212.0	212.0	2,682.4	5,864.1	287.0	287.0
c.4 Fines, Penalties and Forfeiture	1,093.9	478.2	427.1	81.0	81.0	1,248.0	984.7	111.7	111.7
c.5 Receipts for Services Rendered	5,229.8	6,768.3	8,100.0	416.3	416.3	5,280.7	8,698.4	439.7	439.7
c.6 Rents, Leases and Recoveries	891.3	350.4	391.7	66.4	66.4	1,116.6	548.1	128.0	128.0
c.7 Tolls and Levies	828.0	1,127.5	1,127.5	61.9	61.9	932.5	1,230.9	81.8	81.8
c.8 Non-Commercial Sales	2,807.2	2,350.1	2,855.9	160.4	160.4	2,242.4	4,046.7	184.1	184.1
c.9 Other Non-Tax Revenue and Receipts	15,097.8	7,159.8	7,035.7	1,068.8	1,068.8	17,385.7	11,665.4	1,277.5	1,277.5
c.10 Capital Revenue	307.4	297.1	290.0	3.5	3.5	246.0	90.7	20.4	20.4
Total Revenue (a+b+c)	335,210.6	433,004.6	432,999.6	21,990.9	21,990.9	365,862.2	499,994.9	25,512.7	25,512.7
d. Tax-GDP Ratio (base: 2015-16)	7.5	8.7	8.7	0.4	0.4	7.4	8.9	0.4	0.4
e. Revenue-GDP ratio (base 2015-16)	8.4	9.8	9.8	0.5	0.5	8.2	9.9	0.5	0.5

## Appendix 6: Revenue Receipts (Growth Scenario)

	(Actual FY23 up to July/ Revised Budget FY23)*100	( Budget FY24/Revised Budget FY23)*100	( Budget FY24/Actual FY23)*100	Share in Total Revenue in Actual FY24 (Up to July)	(Actual FY24 up to July/Actual FY23 up to July)*100	(Actual FY24 up to July/ Budget FY24 )*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	5.1	116.0	137.3	88.9	114.7	5.0
a. NBR	5.2	116.2	134.5	86.3	114.8	5.1
a.1 Income	3.8	126.6	143.1	22.5	124.1	3.7
a.2 VAT	6.5	112.0	129.8	41.2	110.9	6.4
a.3 Supplementary	4.1	113.1	136.3	9.7	112.7	4.1
a.4 Import Duty	6.1	104.6	127.2	11.8	112.5	6.5
a.5 Export	1.1	104.8	2313.1	0.0	1.6	0.0
a.6 Excise	3.0	116.2	112.7	0.6	131.6	3.4
a.6 Other Taxes	9.6	153.1	97.5	0.5	132.6	8.3
b. Non-NBR	3.3	111.1	250.5	2.6	112.6	3.3
b.1 Narcotics & Liquor	28.3	301.7	75.4	0.2	125.2	11.7
b.2 Vehicles	10.8	237.3	177.7	0.6	106.5	4.8
b.3 Land Revenue	3.9	106.0	222.5	0.3	105.5	3.9
b.4 Stamp Duty	2.2	98.1	332.4	1.4	114.2	2.5
b.5 Surcharge	4.5	115.5	119.4	0.1	124.6	4.9
c. Non-tax Revenue	4.9	111.1	130.9	11.1	127.7	5.7
c.1 Dividend and Profit	3.5	632.4	535.4	0.5	261.7	1.4
c.2 Interest	0.7	48.6	141.5	0.7	170.4	2.4
c.3 Administrative Fees and Charges	2.7	74.9	218.6	1.1	135.4	4.9
c.4 Fines, Penalties and Forfeiture	19.0	230.6	78.9	0.4	137.9	11.3
c.5 Receipts for Services Rendered	5.1	107.4	164.7	1.7	105.6	5.1
c.6 Rents, Leases and Recoveries	17.0	139.9	49.1	0.5	192.8	23.4
c.7 Tolls and Levies	5.5	109.2	132.0	0.3	132.0	6.6
c.8 Non-Commercial Sales	5.6	141.7	180.5	0.7	114.8	4.5
c.9 Other Non-Tax Revenue and Receipts	15.2	165.8	67.1	5.0	119.5	11.0
c.10 Capital Revenue	1.2	31.3	36.9	0.1	586.4	22.5
Total Revenue (a+b+c)	5.1	115.5	136.7	100.0	116.0	5.1

**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

**For Suggestions:**

[altafu@finance.gov.bd](mailto:altafu@finance.gov.bd)  
[amdhaka@yahoo.com](mailto:amdhaka@yahoo.com)