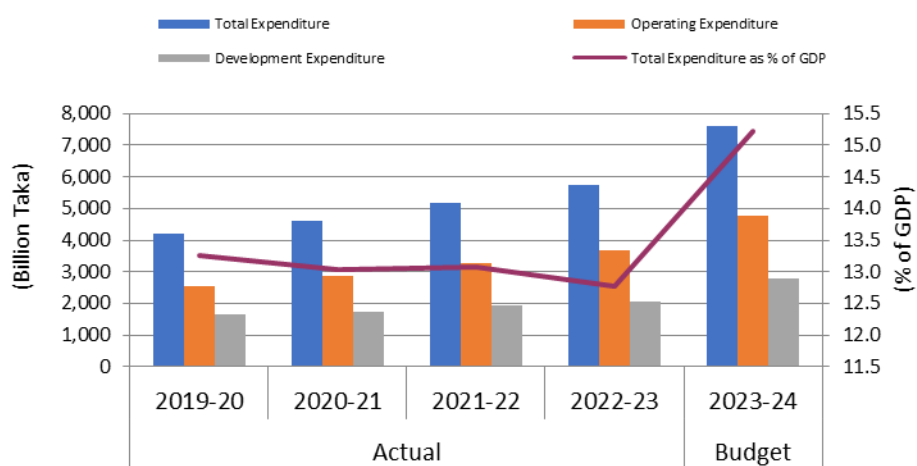


Monthly Report on Fiscal Position

December 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 main headings: Operating Expenditure and Development Expenditure. The total actual operating expenditure up to December 2023, in the current fiscal year (FY24), amounts to 31.8 percent of the operating budget estimates. The actual development expenditure during the same timeframe is 15.73 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 December 2023, 37.3 percent of the total revenue target has been achieved. During this period, the major share of the revenue, 84.9 percent, came from NBR (National Board of Revenue) taxes. Total NBR tax collection stands at 36.8 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is determined by either incorporating grants or disregarding them. As of December 2023, in FY24, the overall balance (excluding grants) experienced a negative figure, standing at 0.17 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 December)	Actual FY24 (up to December) 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	24,664	16.7
LGRD	6,948	6,696	6,096	1.6	91.0	7,324	105.4	109.4	120.1	2,278	31.1
Defense	38,110	34,439	30,428	8.2	88.4	40,190	105.5	116.7	132.1	11,758	29.3
POS	27,524	25,377	23,926	6.5	94.3	28,812	104.7	113.5	120.4	10,553	36.6
Edu	51,637	51,484	47,147	12.7	91.6	57,394	111.1	111.5	121.7	22,713	39.6
Health	18,199	17,565	14,096	3.8	80.2	22,587	124.1	128.6	160.2	6,132	27.1
SSW	28,589	29,825	28,980	7.8	97.2	31,343	109.6	105.1	108.2	8,510	27.2
Housing	1,892	1,899	1,779	0.5	93.7	1,949	103.0	102.6	109.5	310	15.9
RCRA	2,400	2,383	2,089	0.6	87.7	2,535	105.6	106.4	121.3	935	36.9
F&E	129	102	92	0.0	90.2	133	103.2	130.7	144.8	36	26.9
Agri	25,978	35,647	34,544	9.3	96.9	27,354	105.3	76.7	79.2	8,989	32.9
IES	1,442	1,299	1,090	0.3	83.9	1,487	103.1	114.4	136.4	450	30.3
TC (Tarns & Com)	11,356	11,201	9,875	2.7	88.2	11,813	104.0	105.5	119.6	3,660	31.0
Interest Payment	80,375	90,013	92,107	24.9	102.3	94,376	117.4	104.8	102.5	50,223	53.2
Total	411,407	414,285	369,864	100	89.3	475,281	115.5	114.7	128.5	151,209	31.8

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 December 2023, spending on Interest payment, Education (Edu), Recreation, Culture and Religious Affairs (RCRA), Public order and safety (POS), and Agriculture were relatively high. Conversely, sectors such as Housing and General Public Services (GPS) experienced lower spending in operating expenditures.

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	9.3	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 December)	31.1	26.4	2.4	5.9	33.2	0.9

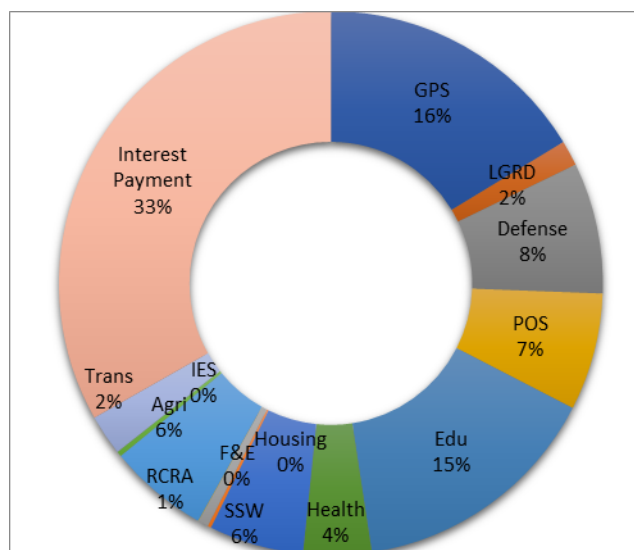
Note:

1. Administration includes General Public Services, Defense, and Public Order & Safety
2. Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative
3. Physical Infrastructure covers Fuel & energy and Transport & Communication
4. Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food
5. Others 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 December 2023, 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 December 2023)



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

- Individually the largest share goes to Interest Payment (33 percent) followed by General Public Service (16 percent), Education (15 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 December 2023 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to December 2023)

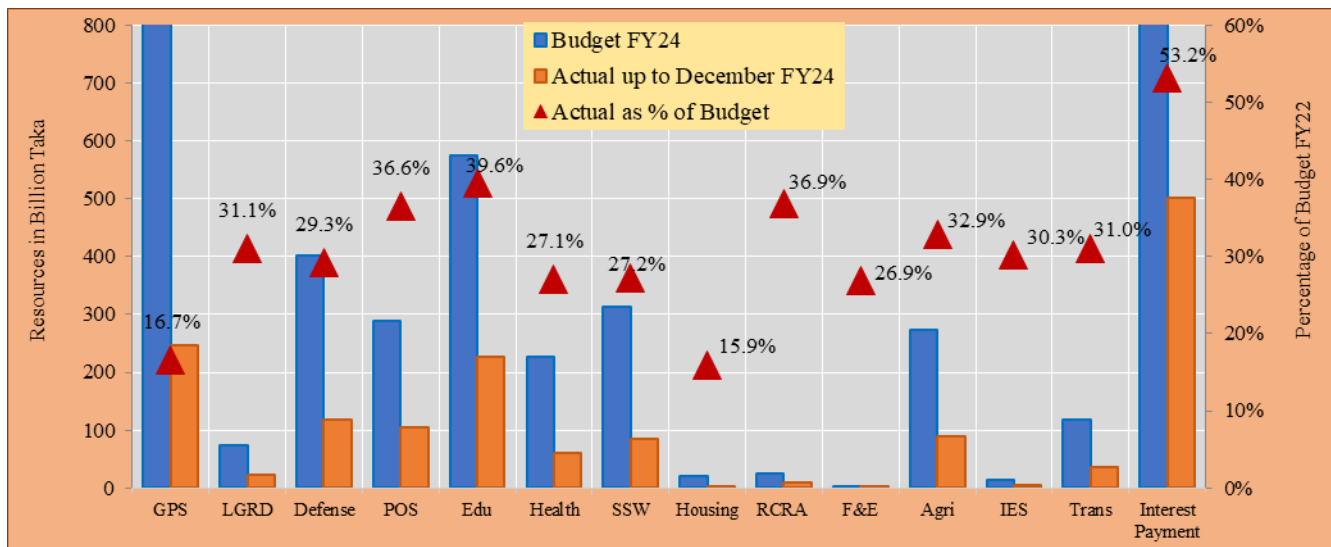


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Predominantly, the sectors of Interest Payment (53.2%), Education (39.6%), Recreation, Culture, and Religious Affairs (36.9%), Public Order and Safety (36.6%), and Agriculture (32.9%) have 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 December is 31.8 percent of the budget estimate, compared to 34.1 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 December 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 December 2023)

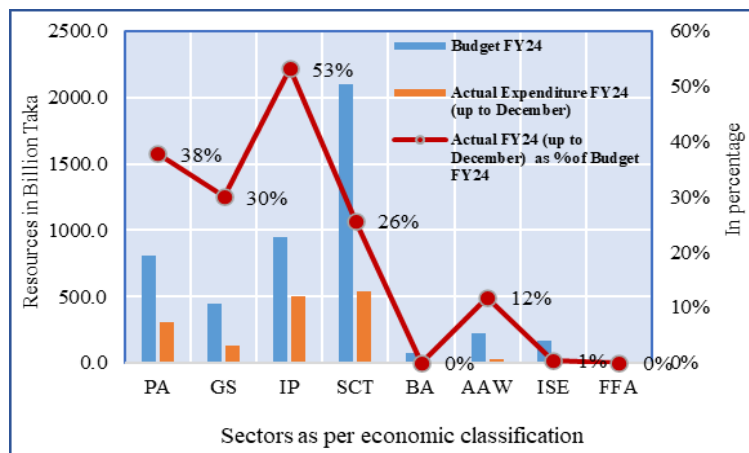
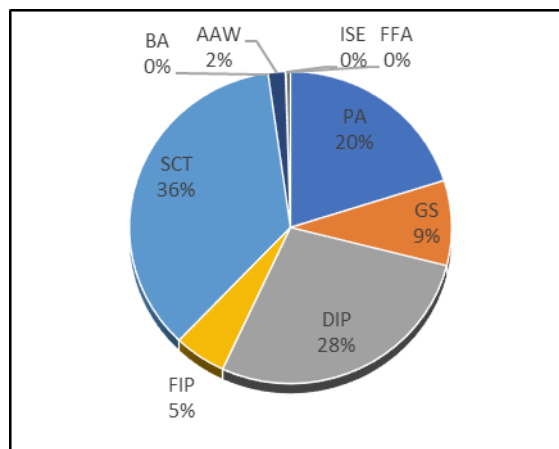


Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to December 2023)



Up to December 2023, the utilization rate of total operating expenditure was 31.8 percent. In certain categories, such as interest payment (53%) and Pay and Allowances (38%), 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 December 2023, the actual expenditure is 15.73 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 14.18 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (39.58 percent), Public Order and Safety (24.82 percent), Agriculture, Fisheries and Livestock, Land, Water Resources and Food (24.32 percent), Housing (22.99 percent), LGRD (22.45 percent), and Industries, Jute, Textiles, Commerce, Labor & Overseas (20.92 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocations like General Public Services, Health, and Transport and Communication 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.

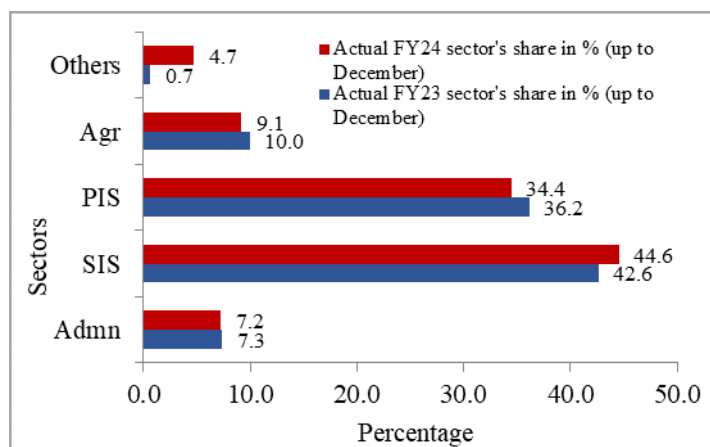
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2022-23						Fiscal Year 2023-24					
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to December)	Sector's Share in Actual (up to December (%))	Actual FY23 as % of Revised FY23	Budget FY24	Actual FY24 (up to December)	Budget FY24 as % of Revised FY23	Budget FY24 as % of Actual FY23	Actual FY24 (up to December as % of Budget FY24)	Actual FY24 sector's share in % (up to December)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	17,842	18,113	12,092	2,248	6.56	66.76	19,896	2,023	109.84	164.54	10.17	4.63
LGRD	37,743	41,375	35,013	5,854	17.08	84.62	42,018	9,432	101.55	120.01	22.45	21.59
Defence	1,885	1,838	1,196	53	0.15	65.08	1,542	261	83.91	128.93	16.94	0.60
POS	3,628	2,527	1,866	210	0.61	73.87	3,455	858	136.72	185.10	24.82	1.96
Edu	48,340	33,686	28,281	4,339	12.66	83.96	46,744	5,748	138.76	165.28	12.30	13.16
Health	18,665	12,184	8,426	1,223	3.57	69.15	15,464	1,550	126.92	183.54	10.03	3.55
SSW	8,786	9,256	8,480	1,460	4.26	91.62	9,005	1,468	97.29	106.19	16.31	3.36
HCS	4,929	6,798	5,965	1,729	5.05	87.74	5,479	1,260	80.60	91.87	22.99	2.88
RCRA	2,970	5,349	4,667	1,050	3.06	87.26	3,032	1,200	56.69	64.97	39.58	2.75
FE	25,937	27,088	26,974	2,437	7.11	99.58	34,686	5,407	128.05	128.59	15.59	12.38
AFL	16,130	18,654	14,442	3,423	9.99	77.42	16,346	3,975	87.63	113.19	24.32	9.10
IES	2,599	2,997	2,578	281	0.82	86.04	4,101	858	136.85	159.06	20.92	1.96
TC	70,162	61,745	55,172	9,960	29.07	89.36	75,817	9,637	122.79	137.42	12.71	22.06
Total	259,616	241,609	205,151	34,268	100.00	84.91	277,586	43,678	114.89	135.31	15.73	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 December 2023 is presented in **Figure 5**.

➤ From the graph, it appears that up to December 2023, the maximum share of spending went to Social Infrastructure (44.6 percent), followed by Physical Infrastructure (34.4 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 December 2023:

Table 4: Revenue Collection Position

(In Crore Taka)

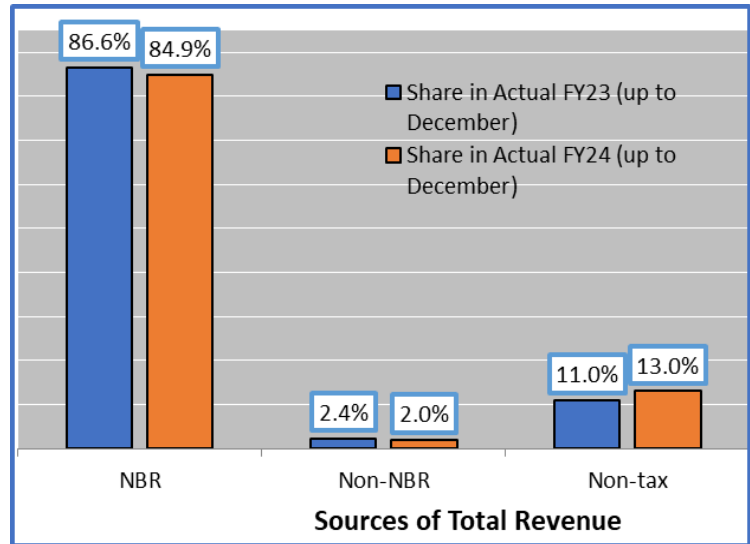
	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23	Actual (December)	Actual FY23 (up to December)	Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)	Actual FY24 (up to December) as % of Budget FY24
Tax Revenue (a+b)	387,999	387,999	327,708	26,669	145,694	449,998	28,322	162,164	36.0
a. NBR	370,000	370,000	319,729	26,062	141,802	430,000	27,732	158,385	36.8
a.1 Income	121,020	121,094	107,145	9,696	44,492	153,260	10,460	50,482	32.9
a.2 VAT	141,192	146,227	126,224	9,904	57,814	163,836	10,514	64,432	39.3
a.3 Supplementary Duty	58,525	53,675	44,533	3,512	20,603	60,703	3,553	22,500	37.1
a.4 Import	43,994	43,994	36,182	2,720	17,373	46,015	2,872	18,889	41.1
a.5 Export duty	63	63	3	0	3	66	0	0	0.1
a.6 Excise	4,127	3,941	4,063	122	775	4,579	142	929	20.3
a.7 Other Taxes	1,080	1,006	1,579	108	742	1,540	192	1,152	74.8
b. Non-NBR	17,999	17,999	7,978	607	3,892	19,998	590	3,780	18.9
c. Non-tax Revenue	45,006	45,001	38,937	2,758	18,047	49,997	1,806	24,293	48.6
Total Revenue (a + b + c)	433,005	433,000	366,644	29,427	163,741	499,995	30,128	186,457	37.3
d. Tax-GDP Ratio (base 2015-16)	8.64	8.64	7.30	0.59	3.24	8.99	0.57	3.24	
e. Revenue-GDP ratio (base 2015-16)	9.64	9.64	8.16	0.66	3.65	9.99	0.60	3.72	

- Total revenue collection in FY23 was 8.16 percent of GDP and 84.7 percent of the revised budget target.
- Up to December 2023, total revenue collection increased by 13.9 percent compared to the corresponding period of the previous fiscal year (FY23) and achievement as to the annual target is 37.3 percent.
- In FY24, total revenue is projected to be 10 percent of GDP. This estimate is approximately 15.5 percent higher than the revised budget estimate for FY23 and 36.4 percent above the actual revenue collected in FY23.

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

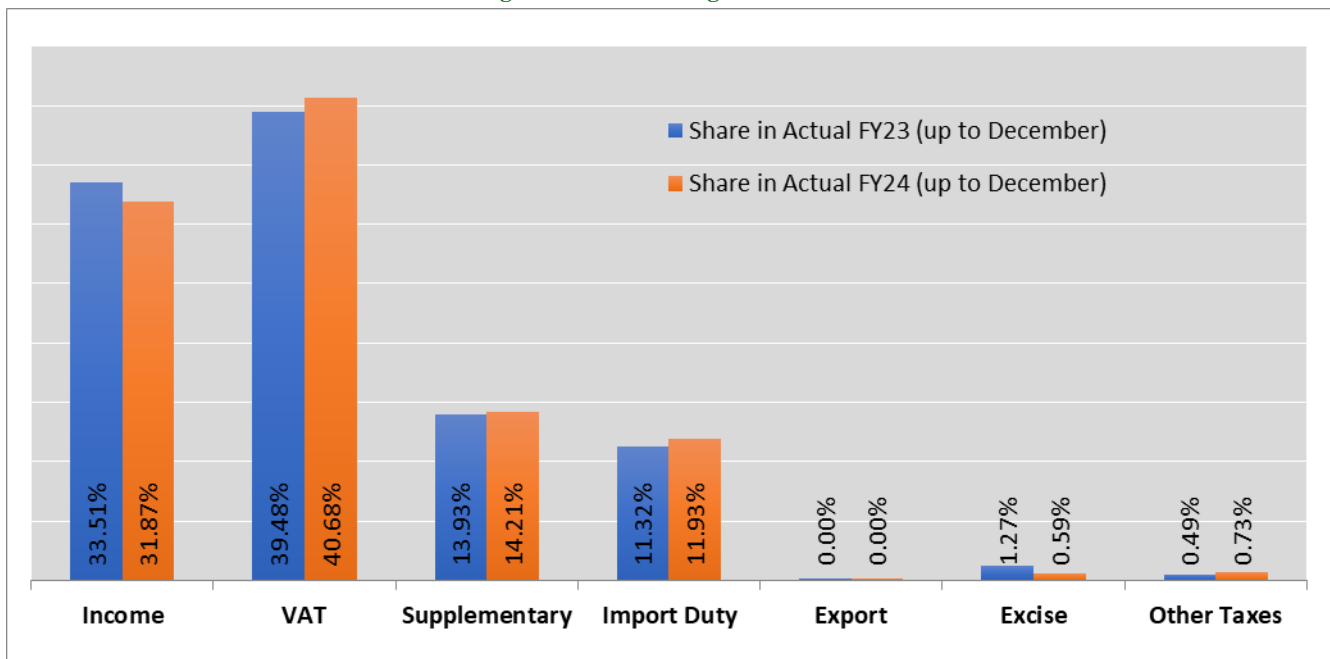
- A major share of the government revenue comes from NBR sources (84.9 percent up to December 2023).
- The growth rates of NBR and non-NBR tax revenue stood at 11.7 percent and -2.9 percent, respectively. Meanwhile, non-tax revenue collection grew by 34.6 percent compared to the corresponding period of the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 36.0 and 48.6 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 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 December 2023, a significant part of NBR tax revenue was generated from indirect taxes. Of the total NBR tax collected, 40.68 percent came from VAT, 31.87 percent from Income Tax, 14.21 percent from Supplementary Duty, 11.93 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 December	Accounts 2023-24 up to December
	Budget	Revised	Accounts December		Budget	Accounts December		
1	2	3	4	5	6	7	8	9
Revenues	433,003	433,000	29,429	366,657	499,995	30,167	163,748	186,560
Tax Revenue	388,002	388,002	26,670	327,724	449,998	28,361	145,700	162,262
Non-Tax Revenue	45,004	45,000	2,758	38,933	49,997	1,806	18,047	24,298
Foreign Grants	3,271	3,263	0	2,752	3,900	286	1	825
Revenue and Foreign Grants	436,274	436,263	29,429	369,409	503,895	30,453	163,749	187,385
Non-Development Expenditure	411,406	414,283	25,667	369,864	475,281	26,535	141,162	151,209
Net Outlay for Food Account Operation	540	1,097	2,404	1,013	502	906	10,037	3,226
Loans & Advances (Net)	6,501	3,520	-379	-2,178	8,420	-367	-942	-3,214
Development Expenditure	259,617	241,607	6,190	205,151	277,582	9,996	34,268	43,678
Development Program financed from Revenue Budget	3,155	3,732	51	4,568	3,768	171	106	459
Non-ADP Project	7,721	7,436	247	5,795	7,986	611	415	808
Annual Development Programme	246,066	227,566	5,810	191,921	263,000	9,159	33,113	41,842
Non-ADP FFW and Transfer	2,675	2,873	82	2,868	2,828	55	634	569
Total Expenditure	678,064	660,508	33,882	573,850	761,785	37,069	184,525	194,898
Overall Balance (Including Grants)	-241,790	-224,245	-4,453	-204,441	-257,890	-6,616	-20,776	-7,513
(In percent of GDP, base 2015-16)	-5.38	-4.99	-0.10	-4.55	-5.15	-0.13	-0.46	-0.15
Overall Balance (Excluding Grants)	-245,061	-227,508	-4,453	-207,193	-261,790	-6,902	-20,777	-8,338
(In percent of GDP, base 2015-16)	-5.46	-5.07	-0.10	-4.61	-5.23	-0.14	-0.46	-0.17

- In FY23, the actual budget deficit (excluding grants) as a percentage of GDP was 4.61 percent. Including grants it was 4.55 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 December 2023 (excluding grants) witnesses a slightly negative value which was 0.17 percent of GDP.

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

5.0 Financing

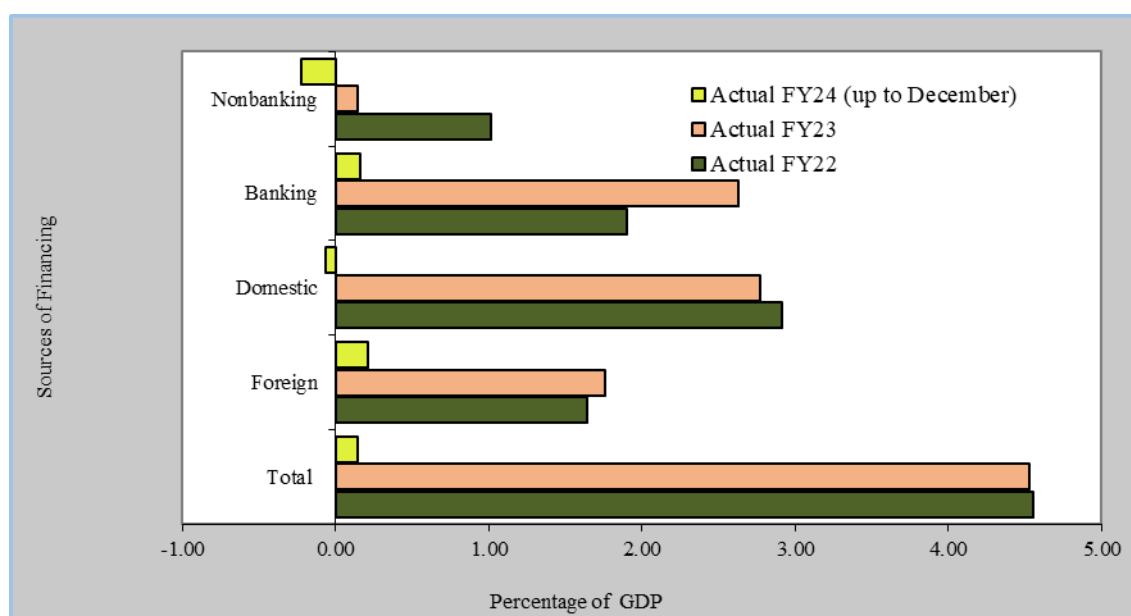
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year:2023-24		Accounts FY23 up to December	Accounts FY24 up to December
	Budget	Revised	Accounts December		Budget	Accounts December		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	95,458	83,819	3,645	79,156	102,490	14,486	8,164	10,347
1.1 Foreign Borrowing	112,458	101,969	4,738	96,647	127,190	15,894	15,801	23,112
1.2 Amortization	-17,000	-18,150	-1,093	-17,491	-24,700	-1,409	-7,637	-12,765
2.0 Domestic Borrowing	146,335	140,425	754	124,356	155,395	-7,914	12,194	-3,288
2.1 Borrowing from Banking System (Net)	106,334	115,425	4,364	118,025	132,395	-4,887	30,249	8,079
2.1.1 Long-Term Debt (Net)	68,192	73,900	4,902	52,335	86,580	5,267	16,195	10,688
2.1.2 Short-Term Debt (Net)	38,142	41,525	-538	65,690	45,815	-10,154	14,054	-2,609
2.2 Non-Bank Borrowing (Net)	40,001	25,000	-3,610	6,331	23,000	-3,028	-18,055	-11,366
2.2.1 National Savings Schemes (Net)	35,000	20,000	-1,426	-3,347	18,000	-1,990	-3,064	-5,749
2.2.2 Others	5,001	5,000	-2,184	9,678	5,000	-1,038	-14,991	-5,618
Total - Financing:	241,793	224,244	4,399	203,511	257,885	6,571	20,358	7,059
(In percent of GDP) (base: 2015-16):	5.38	4.99	0.10	4.53	5.15	0.13	0.45	0.14

Figure 8: Sources of Financing Deficit



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

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 (December)	Actual FY23 (up to December)	Actual FY23	Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)
General Public Services	116,828	106,356	6,236	31,885	77,614	147,984	4,811	24,664
LGRD	6,948	6,696	329	1,810	6,096	7,324	602	2,278
Defence	38,110	34,439	1,798	11,621	30,428	40,190	1,872	11,758
Public Order and safety	27,524	25,377	1,579	9,624	23,926	28,812	1,840	10,553
Education & technology	51,637	51,484	2,908	19,634	47,147	57,394	3,823	22,713
Health	18,199	17,565	916	5,240	14,096	22,587	1,243	6,132
Social Security and Welfare	28,589	29,825	686	5,402	28,980	31,343	762	8,510
Housing	1,892	1,899	64	286	1,779	1,949	44	310
Recreation, Culture and Religious Affairs	2,400	2,383	236	927	2,089	2,535	214	935
Fuel and Energy	129	102	5	39	92	133	7	36
Agriculture	25,978	35,647	2,289	10,959	34,544	27,354	968	8,989
Industrial & Economic Services	1,442	1,299	58	475	1,090	1,487	62	450
Transport and Communication	11,356	11,201	644	3,336	9,875	11,813	707	3,660
Interest	80,375	90,013	7,920	39,925	92,107	94,376	9,579	50,223
Total – Operating Revenue Expenditure	411,407	414,285	25,667	141,162	369,864	475,281	26,535	151,209

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 (December)	Actual FY23 (up to December)	Actual FY23	Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)	Actual FY24 (up to December) as % Budget FY24
Sub-total = GPS	116,828	106,356	6,236	31,885	77,614	147,984	4,811	24,664	16.7
Office of the President	31	28	1	9	21	32	2	10	32.3
Parliament	340	306	16	96	249	335	17	111	33.2
Prime Minister's Office	800	723	38	305	648	931	64	419	45.0
Cabinet Division	84	81	4	23	62	103	5	29	27.8
Election Commission	789	674	36	197	525	2,124	194	363	17.1
Ministry of Public Administration	3,448	3,191	154	902	2,165	3,536	145	959	27.1
Public Service Commission	88	86	12	37	78	101	5	33	32.1
Finance Division	105,390	95,988	5,620	28,985	70,698	134,981	4,228	21,134	15.7
Internal Resources Division	2,975	2,669	108	535	1,537	3,113	86	593	19.0
Financial Institutions Division	93	80	1	28	78	98	18	46	46.7
Economic Relations Division	816	691	149	183	286	699	2	781	111.7
Planning Division/2	91	69	4	28	62	88	9	29	33.2

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY23	Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)	Actual FY24 (up to December) as % Budget FY24
Implementation, Monitoring and Evaluation Division	65	54	2	11	50	61	2	9	15.4
Statistics and Informatics Division	271	206	15	72	160	261	12	70	26.7
Ministry of Foreign Affairs	1,547	1,510	77	474	996	1,521	22	77	5.1
Sub-total = LGRD	6,948	6,696	329	1,810	6,096	7,324	602	2,278	31.1
Local Government Division	5,861	5,634	300	1,517	5,076	6,200	582	1,958	31.6
Rural Development and Co-operatives Division	681	621	26	276	586	671	19	300	44.8
Ministry of Chittagong Hill Tracts Affairs	406	441	2	16	434	453	1	20	4.5
Sub-total = Defence	38,110	34,439	1,798	11,621	30,428	40,190	1,872	11,758	29.3
Ministry of Defence - Defence Services	36,156	32,636	1,732	11,103	28,664	38,284	1,791	11,139	29.1
Ministry of Defence - Others Services	1,909	1,766	63	505	1,730	1,861	79	605	32.5
Armed Forces Division	45	37	3	13	34	45	2	13	28.8
Sub-total=POS	27,524	25,377	1,579	9,624	23,926	28,812	1,840	10,553	36.6
Supreme Court	230	209	13	77	186	237	18	98	41.3
Law and Justice Division	1,612	1,421	76	466	1,082	1,766	81	506	28.6
Public Security Division	22,980	21,458	1,353	8,297	20,609	23,981	1,587	9,063	37.8
Legislative and Parliamentary Affairs Division	39	33	1	10	30	41	1	15	37.5
Anti Corruption Commission	160	133	8	45	113	166	8	51	30.8
Security Services Division	2,503	2,122	126	730	1,906	2,621	145	819	31.2
Sub-total = Edu	51,637	51,484	2,908	19,634	47,147	57,394	3,823	22,713	39.6
Ministry of Primary and Mass Education	20,119	19,918	1,114	6,963	17,565	22,704	1,500	8,347	36.8
Secondary and Higher Education Division	23,360	23,588	1,243	9,632	22,404	25,931	1,787	11,170	43.1
Ministry of Science and Technology	602	578	4	264	551	627	6	180	28.6
Information and Communication Technology Division	386	335	76	140	287	352	16	121	34.2
Technical and Madrasah Education Division	7,170	7,065	471	2,634	6,341	7,779	514	2,896	37.2
Sub-total = Health	18,199	17,565	916	5,240	14,096	22,587	1,243	6,132	27.1
Health Services Division	13,430	13,261	720	3,926	11,003	17,221	1,011	4,647	27.0
Medical Education and Family Welfare Division	4,768	4,304	197	1,314	3,092	5,367	232	1,485	27.7
Sub-total = SSW	28,589	29,825	686	5,402	28,980	31,343	762	8,510	27.2
Ministry of Social Welfare	9,401	9,325	68	2,178	8,936	11,033	83	2,404	21.8
Ministry of Women and Children Affairs	3,507	3,608	26	202	3,392	3,778	50	469	12.4
Ministry of Food	4,335	4,842	1	29	4,422	5,084	1	2,170	42.7
Ministry of Disaster Management and Relief	5,494	6,233	197	507	6,583	5,532	184	840	15.2

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY23	Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)	Actual FY24 (up to December) as % Budget FY24
Ministry of Liberation Affairs	5,851	5,816	393	2,487	5,647	5,916	444	2,627	44.4
Sub-total = HCS	1,892	1,899	64	286	1,779	1,949	44	310	15.9
Ministry of Housing and Public Works	1,892	1,899	64	286	1,779	1,949	44	310	15.9
Sub-total = RCRA	2,400	2,383	236	927	2,089	2,535	214	935	36.9
Ministry of Information	816	854	167	402	767	839	108	327	39.0
Ministry of Cultural Affairs	390	367	10	141	337	437	11	161	36.9
Ministry of Religious Affairs	318	314	23	117	302	333	57	124	37.1
Ministry of Youth and Sports	876	848	36	267	683	927	38	323	34.9
Sub-total = FE	129	102	5	39	92	133	7	36	26.9
Energy and Mineral Resources Division	72	60	4	21	54	83	5	26	31.0
Power Division	57	41	1	18	37	50	2	10	20.1
Sub-total = Agr	25,978	35,647	2,289	10,959	34,544	27,354	968	8,989	32.9
Ministry of Agriculture/3	19,881	29,705	1,911	9,064	29,108	20,770	413	6,903	33.2
Ministry of Fisheries and Livestock	1,726	1,668	64	418	1,515	1,813	135	580	32.0
Ministry of Environment and Forest	762	720	68	296	638	788	44	277	35.2
Ministry of Land	1,351	1,331	77	449	1,090	1,533	94	510	33.3
Ministry of Water Resources	2,258	2,223	169	732	2,193	2,450	282	718	29.3
Sub-total = IES	1,442	1,299	58	475	1,090	1,487	62	450	30.3
Ministry of Commerce	300	254	15	90	200	285	5	60	21.0
Ministry of Labour and Employment	199	187	9	47	115	223	10	57	25.5
Ministry of Industries	376	332	3	155	315	370	7	162	43.6
Ministry of Expatriates' Welfare and Overseas Employment	357	332	22	121	291	392	17	98	24.9
Ministry of Textiles and Jute	210	194	9	63	170	216	23	74	34.1
Sub-total = TC	11,356	11,201	644	3,336	9,875	11,813	707	3,660	31.0
Road Transport and Highways Division	5,352	5,351	313	1,108	4,703	5,648	329	1,471	26.0
Ministry of Railways	3,924	3,882	223	1,361	3,328	4,050	287	1,445	35.7
Ministry of Shipping	821	776	33	339	737	846	11	205	24.3
Ministry of Civil Aviation and Tourism	72	60	1	30	57	54	1	23	42.4
Posts and Telecommunications Division	1,181	1,127	75	495	1,047	1,206	79	514	42.6
Bridges Division	7	5	0	1	3	9	0	1	16.3
Sub-total = Interest	80,375	90,013	7,920	39,925	92,107	94,376	9,579	50,223	53.2
Domestic	73,175	80,691	7,607	37,251	82,670	82,000	8,134	42,313	51.6
Foreign	7,200	9,322	312	2,674	9,437	12,376	1,444	7,910	63.9
Total Operating Revenue Expenditure	411,407	414,285	25,667	141,162	369,864	475,281	26,535	151,209	31.8

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to December)	Budget FY24	Actual FY24 (up to December)	Actual FY23 (up to December) as % of Budget FY23	Actual FY24 (up to December) as % of Budget FY24
1	2	3	4	5	6	7	8	9
Pay and Allowances	74,266	73,172	63,850	28,907	80,463	30,448	38.9	37.8
Pay of Officers	11,958	11,474	9,811	4,769	13,316	5,030	39.9	37.8
Pay of Establishment	27,340	26,939	24,437	12,029	29,236	12,476	44.0	42.7
Allowances	34,968	34,760	29,603	12,108	37,911	12,942	34.6	34.1
Goods and Services	38,986	39,071	33,871	9,748	44,232	13,303	25.0	30.1
Supplies and Services	28,234	28,622	24,440	8,236	32,801	10,875	29.2	33.2
Repairs Maintenance and Rehabilitation	10,751	10,449	9,432	1,513	11,431	2,427	14.1	21.2
Interest Payments	80,375	90,013	92,107	39,925	94,376	50,224	49.7	53.2
Domestic	73,175	80,691	82,670	37,251	82,000	42,314	50.9	51.6
Foreign	7,200	9,322	9,437	2,674	12,376	7,910	37.1	63.9
Subsidies and Incentives and Current Transfers	174,925	185,696	167,269	55,548	209,902	53,845	31.8	25.7
Subsidies	56,535	77,196	70,719	24,007	84,002	15,934	42.5	19.0
Grants in Aid	67,210	60,561	56,160	19,573	72,059	21,757	29.1	30.2
Pensions and Gratuities	31,036	29,137	22,317	9,884	32,869	10,548	31.8	32.1
Others	4,919	3,576	2,883	398	5,747	1,107	8.1	19.3
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	357,098	134,128	436,247	147,819	35.9	33.9
Acquisition of Assets and Works (B)	22,975	16,587	12,542	3,426	22,082	2,627	14.9	11.9
Acquisition of Assets	21,904	15,800	12,099	3,244	21,121	2,570	14.8	12.2
Acquisition of Land	1,071	788	443	182	961	57	17.0	6.0
Total - Augmented Operating Recurrent Expenditure (A+B):	396,218	406,673	369,639	137,554	458,329	150,446	34.7	32.8
Investments in Shares and Equities (C)	15,143	7,558	224	154	16,952	89	1.0	0.5
Share Capital	15,143	7,558	224	154	16,952	89	1.0	0.5
Foreign Financial Assests (F)	46	52	0	0	0	674	0.0	#DIV/0!
Total - Operating Capital Expenditure (B+C+F)	38,164	24,198	12,766	3,580	39,034	3,391	9.4	8.7
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	411,407	414,283	369,864	137,708	475,281	151,210	33.5	31.8

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 (December)	Actual FY23 (up to December)	Actual FY23	Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)	Actual FY23 (up to December) as % of Revised Budget FY23	Actual FY24 (up to December) as % Budget FY24
Sub-total = GPS	17,841.90	18,112.99	515.05	2,247.58	12,091.73	19,895.73	833.95	2,022.80	12.41	10.17
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	64.60	1,455.18	2,812.14	3,520.22	102.58	835.94	36.19	23.75
Cabinet Division	53.29	26.98	0.22	0.33	25.03	7.52	0.00	0.01	1.23	0.11
Election Commission	749.00	748.69	9.20	112.45	352.74	282.45	6.89	52.82	15.02	18.70
Ministry of Public Administration	663.23	401.83	35.25	43.14	330.25	1,003.00	21.52	115.12	10.74	11.48
Public Service Commission	36.00	30.00	0.20	0.90	19.36	30.00	0.00	0.00	2.99	0.00
Finance Division	6,302.25	5,511.71	239.63	367.87	5,279.66	6,543.36	418.47	655.64	6.67	10.02
Internal Resources Division (IRD)	502.47	101.30	0.22	1.00	53.93	382.51	0.34	9.65	0.99	2.52
Financial Institutions Division	2,758.65	3,275.83	140.92	222.93	2,831.23	2,851.30	270.65	309.66	6.81	10.86
Economic Relations Division	76.68	47.99	0.49	2.36	42.86	65.61	0.82	3.69	4.91	5.63
Planning Division/2	1,272.24	3,542.84	3.58	7.42	84.31	4,794.61	1.06	14.25	0.21	0.30
Implementation Monitoring and Evaluation Division	209.55	136.89	0.09	0.50	134.68	122.58	0.19	1.26	0.36	1.03
Statistics and Informatics Division	139.00	175.98	20.65	33.51	125.03	154.13	11.44	24.76	19.04	16.07
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	872.04	5,853.78	35,012.62	42,018.10	2,205.94	9,432.03	14.15	22.45
Local Government Division	35,845.94	39,567.87	827.91	5,426.28	33,522.86	40,503.92	2,097.09	9,025.16	13.71	22.28
Rural Development and Co-operatives Division	964.43	847.24	23.98	216.05	621.86	762.47	21.10	189.44	25.50	24.85
Ministry of Chittagong Hill Tracts Affairs	932.18	960.21	20.15	211.45	867.90	751.71	87.74	217.44	22.02	28.93
Sub-total = Defence	1,885.00	1,837.91	42.79	53.03	1,196.18	1,542.25	185.84	261.19	2.89	16.94
Ministry of Defence - Defence Services	1,885.00	1,837.91	42.79	53.03	1,196.18	1,542.25	185.84	261.19	2.89	16.94
Sub-total=POS	3,628.48	2,526.77	58.05	210.30	1,866.41	3,454.72	201.40	857.62	8.32	24.82
Law and Justice Division	310.71	332.40	4.30	46.44	239.95	175.91	57.90	78.64	13.97	44.70
Public Security Division	1,613.73	1,119.05	12.99	60.98	664.14	1,716.06	59.98	227.08	5.45	13.23
Legislative and Parliamentary Affairs Division	1.00	1.20	0.06	0.16	0.96	2.00	0.10	0.69	13.73	34.46
Anti Corruption Commission	18.71	11.03	0.06	0.15	7.74	18.44	5.52	6.00	1.38	32.56
Security Services Division	1,684.33	1,063.09	40.64	102.56	953.61	1,542.31	77.89	545.20	9.65	35.35
Sub-total = Edu	48,340.49	33,685.72	1,201.98	4,339.35	28,281.17	46,743.99	1,266.75	5,748.44	12.88	12.30
Ministry of Primary and Mass Education	11,641.55	7,784.68	221.31	911.32	6,250.44	12,018.41	598.97	2,056.43	11.71	17.11
Secondary and Higher Education Division	16,600.54	10,064.60	621.71	2,022.48	8,091.97	16,906.71	317.34	2,151.39	20.10	12.73
Ministry of Science and Technology	16,011.46	12,243.27	74.56	540.76	11,071.57	12,980.13	160.32	588.63	4.42	4.53
Information and Communication Technology Division	1,529.94	1,507.17	140.87	442.77	1,439.81	2,015.93	63.42	507.60	29.38	25.18
Technical and Madrasah	2,557.00	2,086.00	143.52	422.01	1,427.37	2,822.81	126.71	444.39	20.23	15.74

Ministry/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY23	Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)	Actual FY23 (up to December) as % of Revised Budget FY23	Actual FY24 (up to December) as % Budget FY24
Education Division										
Sub-total = Health	18,665.30	12,183.77	327.96	1,222.95	8,425.55	15,464.08	364.55	1,550.43	10.04	10.03
Health Services Division	15,851.47	9,790.96	236.03	1,013.16	6,659.74	12,210.07	322.84	1,354.01	10.35	11.09
Medical Education and Family Welfare Division	2,813.83	2,392.81	91.93	209.79	1,765.80	3,254.01	41.71	196.43	8.77	6.04
Sub-total = SSW	8,786.06	9,255.70	288.87	1,459.94	8,479.66	9,004.90	86.70	1,468.31	15.77	16.31
Ministry of Social Welfare	798.81	698.41	29.19	105.63	526.53	1,183.65	-56.95	120.42	15.12	10.17
Ministry of Women and Children Affairs	783.44	794.47	56.29	158.88	836.20	976.32	49.66	268.52	20.00	27.50
Ministry of Food	1,336.45	987.02	8.06	53.99	591.79	932.05	0.86	22.70	5.47	2.44
Ministry of Disaster Management and Relief	4,734.57	4,530.66	159.02	842.39	4,326.80	4,585.43	80.46	747.46	18.59	16.30
Ministry of Liberation Affairs	1,132.79	2,245.14	36.30	299.05	2,198.33	1,327.45	12.66	309.21	13.32	23.29
Sub-total = HCS	4,928.86	6,798.40	230.15	1,729.49	5,964.63	5,479.47	190.17	1,259.54	25.44	22.99
Ministry of Housing and Public Works	4,928.86	6,798.40	230.15	1,729.49	5,964.63	5,479.47	190.17	1,259.54	25.44	22.99
Sub-total = RCRA	2,969.77	5,348.71	49.81	1,050.07	4,667.42	3,032.39	41.99	1,200.29	19.63	39.58
Ministry of Information	282.00	521.32	0.35	32.24	380.97	211.68	1.15	23.21	6.18	10.96
Ministry of Cultural Affairs	247.34	294.34	30.85	65.67	249.19	262.08	7.91	68.17	22.31	26.01
Ministry of Religious Affairs	2,034.74	3,746.55	16.83	869.97	3,433.03	2,176.15	24.56	1,035.87	23.22	47.60
Ministry of Youth and Sports	405.69	786.50	1.78	82.20	604.24	382.48	8.38	73.05	10.45	19.10
Sub-total = FE	25,936.76	27,088.30	573.01	2,436.77	26,973.83	34,686.48	2,170.05	5,406.71	9.00	15.59
Energy and Mineral Resources Division	1,797.65	1,841.65	74.31	148.35	1,720.67	911.44	28.28	28.28	8.06	3.10
Power Division	24,139.11	25,246.65	498.70	2,288.42	25,253.16	33,775.04	2,141.77	5,378.43	9.06	15.92
Sub-total = Agr	16,129.67	18,653.64	658.34	3,422.76	14,441.64	16,346.32	579.66	3,974.99	18.35	24.32
Ministry of Agriculture/3	4,338.84	4,100.41	243.96	1,079.32	3,429.10	4,347.97	125.52	1,238.24	26.32	28.48
Ministry of Fisheries and Livestock	2,081.45	1,965.40	42.76	208.25	1,569.50	2,427.15	51.47	249.15	10.60	10.27
Ministry of Environment and Forest	738.69	637.31	19.39	43.05	572.97	851.32	16.03	50.73	6.75	5.96
Ministry of Land	1,032.54	618.28	8.85	32.31	174.00	925.54	70.07	88.23	5.23	9.53
Ministry of Water Resources	7,938.15	11,332.24	343.38	2,059.83	8,696.06	7,794.34	316.56	2,348.64	18.18	30.13
Sub-total = IES	2,599.38	2,996.91	142.31	281.30	2,578.39	4,101.22	166.06	857.83	9.39	20.92
Ministry of Commerce	244.90	147.37	0.20	7.28	140.47	308.12	6.06	9.51	4.94	3.09
Ministry of Labour and Employment	158.00	282.50	0.34	44.23	215.04	123.79	71.62	86.61	15.66	69.96
Ministry of Industries	1,144.78	1,890.58	124.33	149.24	1,715.46	2,652.95	35.15	664.63	7.89	25.05
Ministry of Expatriates' Welfare and Overseas Employment	632.70	267.46	12.08	25.79	197.43	625.98	3.78	31.33	9.64	5.00
Ministry of Textiles and Jute	419.00	409.00	5.35	54.77	309.98	390.38	49.45	65.76	13.39	16.84
Sub-total = GPS	70,161.72	61,744.87	1,229.49	9,960.30	55,172.21	75,816.81	1,702.77	9,637.42	16.13	12.71
Road Transport and Highways Division	31,295.87	29,896.58	741.43	4,733.38	26,217.35	34,062.21	992.91	4,081.26	15.83	11.98
Ministry of Railways	14,928.66	12,596.47	241.99	980.88	11,374.74	14,960.06	206.09	763.20	7.79	5.10

Ministry/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY23	Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)	Actual FY23 (up to December) as % of Revised Budget FY23	Actual FY24 (up to December) as % Budget FY24
Ministry of Shipping	6,402.48	4,697.71	225.15	962.59	3,947.30	9,954.72	224.45	1,185.90	20.49	11.91
Ministry of Civil Aviation and Tourism	6,931.96	5,568.16	0.00	1,013.28	5,100.10	6,542.28	10.33	1,299.61	18.20	19.86
Posts and Telecommunications Division	1,312.91	1,918.51	20.92	285.93	1,588.83	1,233.28	27.45	178.78	14.90	14.50
Bridges Division	9,289.84	7,067.44	0.00	1,984.24	6,943.88	9,064.26	241.55	2,128.67	28.08	23.48
Total Development Revenue Expenditure	259,615.94	241,609.01	6,189.85	34,267.62	205,151.43	277,586.46	9,995.82	43,677.61	14.18	15.73

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2022-23						Fiscal Year 2023-24		
	Actual FY22	Budget FY23	Revised Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY23	Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)
Tax Revenue (a+b)	299,658.1	387,998.6	387,998.6	26,668.6	145,694.1	327,707.6	449,998.2	28,322.0	162,164.3
a. NBR	292,956.1	370,000.0	370,000.0	26,062.0	141,801.7	319,729.5	429,999.7	27,732.0	158,384.6
a.1 Income	96,157.5	121,020.0	121,094.0	9,696.1	44,491.9	107,145.0	153,260.0	10,460.1	50,481.6
a.2 VAT	117,034.4	141,191.6	146,226.8	9,903.7	57,814.1	126,224.3	163,836.4	10,513.7	64,431.9
a.3 Supplementary	41,185.8	58,524.5	53,675.0	3,512.1	20,602.6	44,533.5	60,703.3	3,552.7	22,500.5
a.4 Import	34,367.8	43,994.3	43,994.0	2,719.5	17,373.4	36,181.7	46,015.0	2,872.3	18,889.2
a.4 Export	0.9	62.8	63.0	0.0	2.8	2.9	66.0	0.0	0.1
a.5 Excise	3,106.7	4,126.7	3,941.2	122.3	774.6	4,063.2	4,579.0	141.5	929.3
a.6 Other Taxes	1,103.0	1,080.0	1,006.0	108.3	742.2	1,578.9	1,540.0	191.7	1,152.1
b. Non-NBR	6,702.0	17,998.6	17,998.6	606.6	3,892.4	7,978.2	19,998.4	590.0	3,779.7
b.1 Narcotics & Liquor	332.9	151.7	151.7	46.2	325.8	607.2	457.7	44.2	284.6
b.2 Vehicles	1,642.5	1,264.0	1,264.0	124.6	825.4	1,688.0	3,000.0	113.8	812.6
b.3 Land Revenue	859.2	2,084.5	2,084.5	74.2	464.5	992.9	2,210.0	86.8	485.7
b.4 Stamp Duty	3,390.8	13,878.7	13,880.7	314.1	2,003.3	4,092.5	13,617.6	294.2	1,886.6
b.5 Surcharge	476.5	619.7	617.7	47.5	273.4	597.4	713.2	51.1	310.1
c. Non-tax Revenue	35,591.8	45,006.0	45,001.0	2,758.3	18,047.0	38,936.8	49,996.7	1,805.7	24,292.9
c.1 Dividend and Profit	5,019.4	1,884.2	1,477.8	173.9	465.3	1,745.7	9,346.3	135.6	11,149.9
c.2 Interest	1,950.2	16,669.7	15,471.0	192.2	3,670.5	5,314.9	7,521.3	281.2	1,179.2
c.3 Administrative Fees and Charges	2,364.9	7,920.7	7,824.2	223.0	1,340.1	2,681.5	5,864.2	196.8	1,352.0
c.4 Fines, Penalties and Forfeiture	1,093.9	478.2	427.1	98.2	559.6	1,248.1	984.7	101.0	722.1
c.5 Receipts for Services Rendered	5,232.1	6,768.3	8,100.0	417.8	2,952.2	5,996.5	8,698.4	368.6	2,726.8
c.6 Rents, Leases and Recoveries	891.2	350.4	391.7	56.1	367.6	1,109.9	548.1	60.5	474.9
c.7 Tolls and Levies	828.0	1,127.5	1,127.5	62.7	428.5	899.4	1,230.9	56.6	394.2
c.8 Non-Commercial Sales	2,807.2	2,350.1	2,855.9	164.0	1,040.4	2,242.1	4,046.7	189.5	1,066.6
c.9 Other Non-Tax Revenue and Receipts	15,097.5	7,159.8	7,035.7	1,301.8	7,073.0	17,452.5	11,665.4	396.7	5,112.9
c.10 Capital Revenue	307.4	297.1	290.0	68.7	149.8	246.3	90.7	19.3	114.2

	Fiscal Year 2022-23						Fiscal Year 2023-24		
	Actual FY22	Budget FY23	Revised Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY23	Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)
Total Revenue (a+b+c)	335,249.9	433,004.6	432,999.6	29,426.9	163,741.1	366,644.5	499,994.9	30,127.7	186,457.2
d. Tax-GDP Ratio (base 2015-16)	7.54	8.64	8.64	0.59	3.24	7.30	8.99	0.57	3.24
e. Revenue-GDP ratio (base 2015-16)	8.44	9.64	9.64	0.66	3.65	8.16	9.99	0.60	3.72

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 December/Actual FY23 up to December)*100	(Actual FY24 up to December/ Budget FY24)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	137.3	116.0	89.4	111.3	36.0
a. NBR	100.0	134.5	116.2	87.2	111.7	36.8
a.1 Income	100.1	143.0	126.6	29.2	113.5	32.9
a.2 VAT	103.6	129.8	112.0	34.4	111.4	39.3
a.3 Supplementary	91.7	136.3	113.1	12.1	109.2	37.1
a.4 Import	100.0	127.2	104.6	9.9	108.7	41.1
a.4 Export	100.3	2313.1	104.8	0.0	2.3	0.1
a.5 Excise	95.5	112.7	116.2	1.1	120.0	20.3
a.6 Other Taxes	93.1	97.5	153.1	0.4	155.2	74.8
b. Non-NBR	100.0	250.7	111.1	2.2	97.1	18.9
b.1 Narcotics & Liquor	100.0	75.4	301.7	0.2	87.4	62.2
b.2 Vehicles	100.0	177.7	237.3	0.5	98.5	27.1
b.3 Land Revenue	100.0	222.6	106.0	0.3	104.6	22.0
b.4 Stamp Duty	100.0	332.7	98.1	1.1	94.2	13.9
b.5 Surcharge	99.7	119.4	115.5	0.2	113.4	43.5
c. Non-tax Revenue	100.0	128.4	111.1	10.6	134.6	48.6
c.1 Dividend and Profit	78.4	535.4	632.4	0.5	2396.2	119.3
c.2 Interest	92.8	141.5	48.6	1.4	32.1	15.7
c.3 Administrative Fees and Charges	98.8	218.7	74.9	0.7	100.9	23.1
c.4 Fines Penalties and Forfeiture	89.3	78.9	230.6	0.3	129.0	73.3
c.5 Receipts for Services Rendered	119.7	145.1	107.4	1.6	92.4	31.3
c.6 Rents Leases and Recoveries	111.8	49.4	139.9	0.3	129.2	86.7
c.7 Tolls and Levies	100.0	136.9	109.2	0.2	92.0	32.0
c.8 Non-Commercial Sales	121.5	180.5	141.7	0.6	102.5	26.4
c.9 Other Non-Tax Revenue and Receipts	98.3	66.8	165.8	4.8	72.3	43.8
c.10 Capital Revenue	97.6	36.8	31.3	0.1	76.3	125.9
Total Revenue (a+b+c)	100.0	136.4	115.5	100.0	113.9	37.3

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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