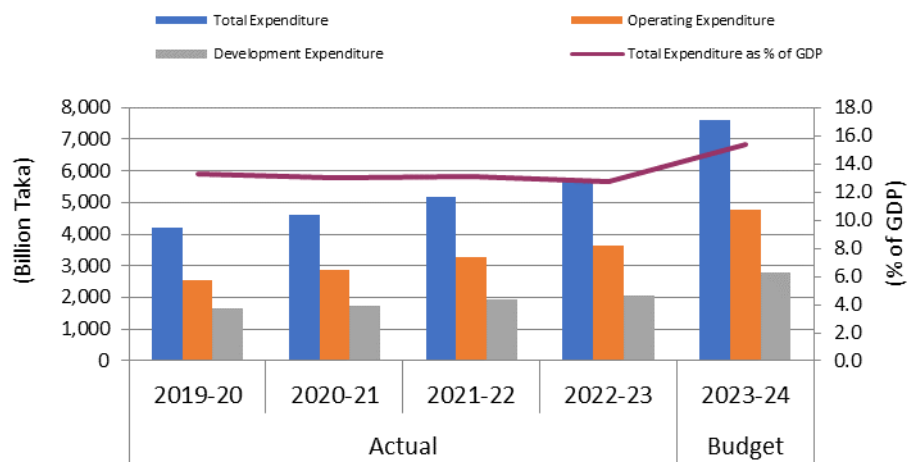


Monthly Report on Fiscal Position

September 2023

(Fiscal Year 2023-24)

Government Expenditure



Prepared by: Abdul Mannan
Deputy Secretary

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

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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 September, 2023 in the current fiscal year (FY24) is 14.2 percent of the operating budget estimates. Actual development expenditure during the same period is 5.54 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 September 2023, 19.1 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (79.4 percent). Total NBR tax collection is 17.6 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 September 2023, in FY24, overall balance (excluding grants) witnessed a positive value which was 0.24 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. Sector-wise utilization pattern along with progress so far made has been 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 September)	Actual FY24 (up to September) as % of Budget FY24
1	2	3	4	5	6	7	8	9	10	11	12
GPS	116,828	106,356	77,557	21.4	72.9	147,984	126.7	139.1	190.8	12,921	8.7
LGRD	6,948	6,696	6,093	1.7	91.0	7,324	105.4	109.4	120.2	802	11.0
Defense	38,110	34,439	30,428	8.4	88.4	40,190	105.5	116.7	132.1	5,456	13.6
POS	27,524	25,377	23,970	6.6	94.5	28,812	104.7	113.5	120.2	4,770	16.6
Edu	51,637	51,484	47,208	13.0	91.7	57,394	111.1	111.5	121.6	9,959	17.4
Health	18,199	17,565	14,115	3.9	80.4	22,587	124.1	128.6	160.0	2,684	11.9
SSW	28,589	29,825	28,986	8.0	97.2	31,343	109.6	105.1	108.1	2,145	6.8
Housing	1,892	1,899	1,770	0.5	93.2	1,949	103.0	102.6	110.1	135	6.9
RCRA	2,400	2,383	2,085	0.6	87.5	2,535	105.6	106.4	121.6	401	15.8
F&E	129	102	92	0.0	90.2	133	103.2	130.7	144.8	14	10.7
Agri	25,978	35,647	34,925	9.6	98.0	27,354	105.3	76.7	78.3	4,853	17.7
IES	1,442	1,299	1,078	0.3	82.9	1,487	103.1	114.4	138.0	212	14.3
TC (Tarns & Com)	11,356	11,201	9,893	2.7	88.3	11,813	104.0	105.5	119.4	1,311	11.1
Interest Payment	80,375	90,013	83,944	23.2	93.3	94,376	117.4	104.8	112.4	21,834	23.1
Total	411,407	414,285	362,143	100	87.4	475,281	115.5	114.7	131.2	67,495	14.2

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;
- Up to September 2023, spending in Interest payment, Recreation, Culture and Religious Affairs (RCRA), Education (Edu), Industries, Jute, Textiles, Commerce, Labor & Overseas (IES), Agriculture, and Public order and safety (POS) were on the higher side. Sectors like Social Security and Welfare (SSW), General Public Services (GPS), and Housing had lesser 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 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	36.4	27.1	2.8	9.6	23.2	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 September)	34.3	23.3	2.0	7.2	32.3	0.9

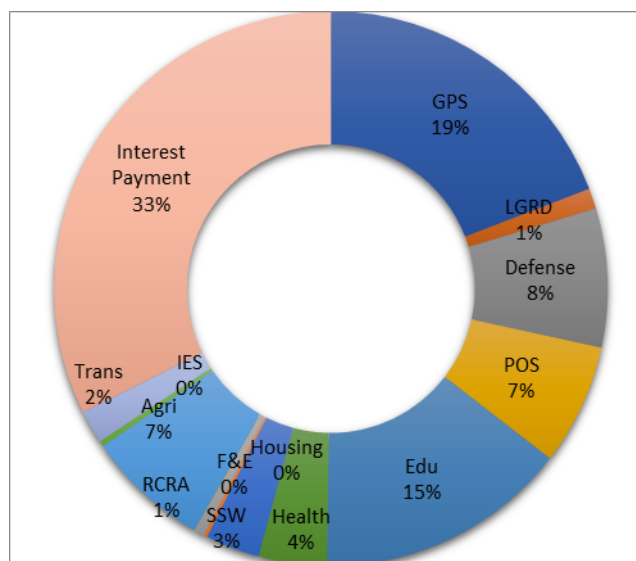
Note:

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 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 and allocations against all other categories are reduced in comparison to the actual expenditure in FY23;
- Till August 2023, among all categories expenditure on Administration sector was the highest and sector's share in actual expenditure of Interest Payment increased.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY24
(Up to September 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 (19 percent), Education (15 percent), Defense (08 percent), Agriculture (07 percent) and Public Order & Safety (07 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to September 2023)

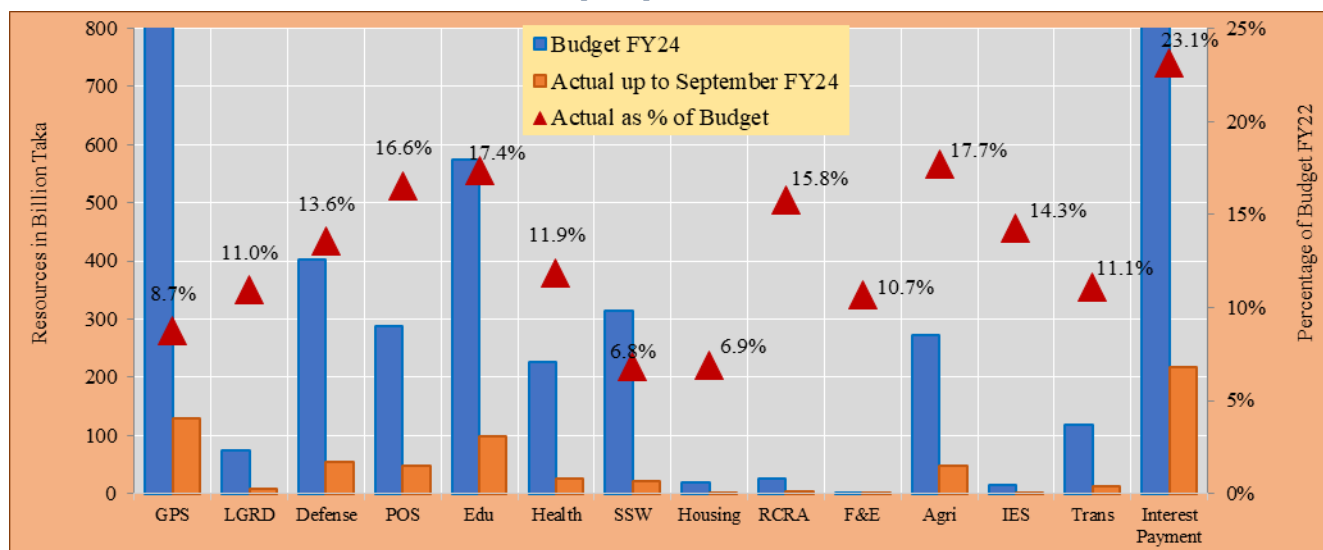


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (23.1%), Agriculture (17.7%), Education (17.4%), Public Order and Safety (16.6%), and Recreation, Culture and Religious Affairs (15.8%) sectors have shown better performance. 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 September is 14.2 percent of the budget estimate, which was 16.0 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). Status of actual spending up to September 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 September 2023)

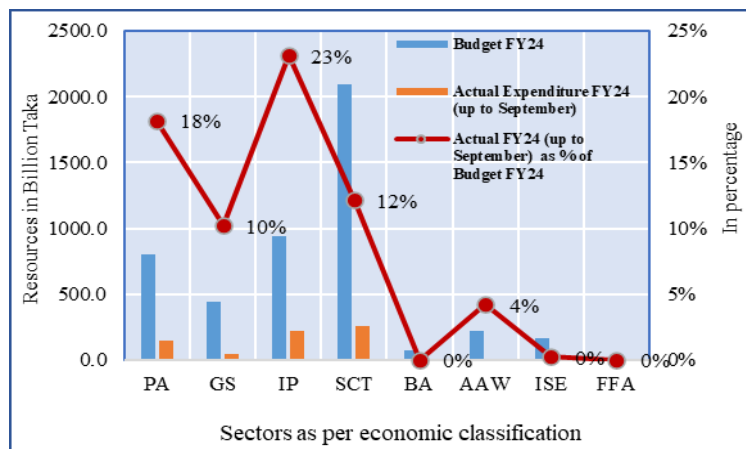
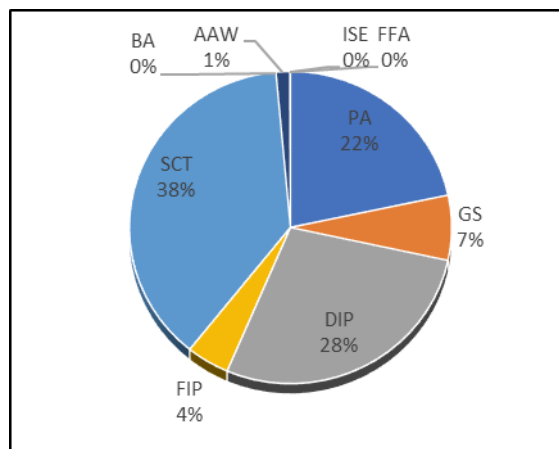


Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to September 2023)



Up to September 2023, utilization rate of total operating expenditure was 14.2 percent. For some categories, like interest payment (23%), and pay and allowances (18%) 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**³ is shown in **Table 3**.

- Up to September 2023, actual expenditure is 5.54 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 5.25 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (17.76 percent), POS (13.51 percent), IES (12.82 percent), AFL (10.19) and HCS (10.07 percent) sector made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Defense, FE, Health and GPS showed a 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.

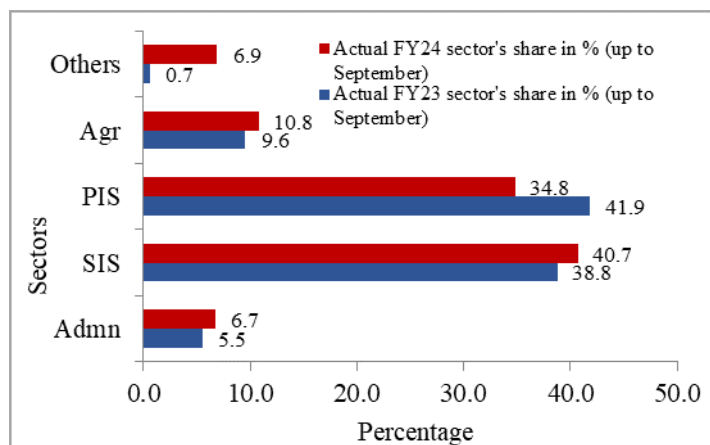
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2022-23						Fiscal Year 2023-24					
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to September)	Sector's Share in Actual (up to September (%))	Actual FY23 as % of Revised FY23	Budget FY24	Actual FY24 (up to September)	Budget FY24 as % of Revised FY23	Budget FY24 as % of Actual FY23	Actual FY24 (up to September as % of Budget FY24)	Actual FY24 sector's share in % (up to September)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	17,842	18,113	12,062	623	4.91	66.59	19,896	553	109.84	164.94	2.78	3.59
LGRD	37,743	41,375	32,443	2,433	19.19	78.41	42,018	2,926	101.55	129.51	6.96	19.02
Defence	1,885	1,838	1,196	2	0.02	65.08	1,542	16	83.91	128.93	1.04	0.10
POS	3,628	2,527	1,851	79	0.62	73.25	3,455	467	136.72	186.66	13.51	3.03
Edu	48,340	33,686	28,302	1,480	11.67	84.02	46,744	1,954	138.76	165.16	4.18	12.70
Health	18,665	12,184	8,375	309	2.44	68.74	15,464	401	126.92	184.65	2.59	2.61
SSW	8,786	9,256	8,496	265	2.09	91.79	9,005	427	97.29	105.99	4.74	2.78
HCS	4,929	6,798	5,969	438	3.45	87.79	5,479	552	80.60	91.81	10.07	3.59
RCRA	2,970	5,349	4,667	466	3.68	87.25	3,032	538	56.69	64.98	17.76	3.50
FE	25,937	27,088	26,974	941	7.42	99.58	34,686	762	128.05	128.59	2.20	4.95
AFL	16,130	18,654	16,732	1,212	9.56	89.70	16,346	1,665	87.63	97.69	10.19	10.82
IES	2,599	2,997	2,558	64	0.50	85.37	4,101	526	136.85	160.30	12.82	3.42
TC	70,162	61,745	55,177	4,369	34.45	89.36	75,817	4,600	122.79	137.41	6.07	29.90
Total	259,616	241,609	204,802	12,681	100.00	84.77	277,586	15,386	114.89	135.54	5.54	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. Status of actual expenditure under these 5 categories till September, 2023 is presented in **Figure 5**.

➤ From the graph it appears that up to September, 2023 the maximum share of spending went to Social Infrastructure (40.7 percent) followed by Physical Infrastructure (34.8 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 COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

(In Crore Taka)

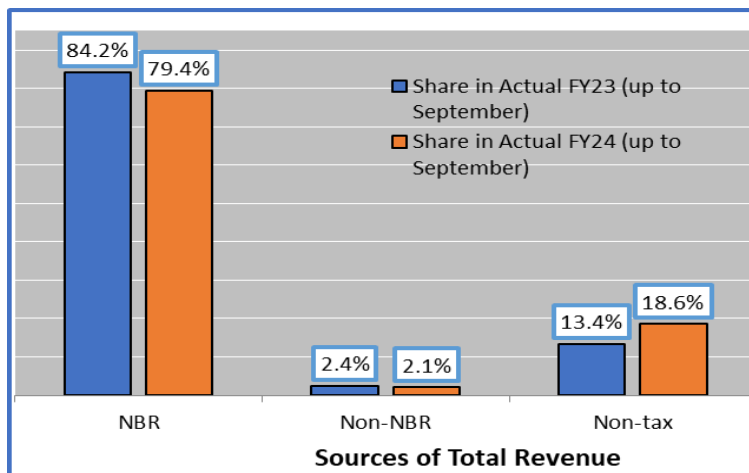
	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual FY24
	FY23	Budget FY23	FY23	(September)	FY23 (up to September)	FY24	FY24 (September)	FY24 (up to September)	(up to September) as % of Budget FY24
Tax Revenue (a+b)	387,999	387,999	327,684	26,805	69,874	449,998	28,984	77,774	17.3
a. NBR	370,000	370,000	319,701	26,132	67,902	430,000	28,384	75,809	17.6
a.1 Income	121,020	121,094	107,134	9,561	20,832	153,260	10,293	23,072	15.1
a.2 VAT	141,192	146,227	126,207	9,551	28,070	163,836	10,445	31,516	19.2
a.3 Supplementary Duty	58,525	53,675	44,533	3,853	9,480	60,703	4,232	10,846	17.9
a.4 Import	43,994	43,994	36,182	2,911	8,821	46,015	3,055	9,419	20.5
a.5 Export duty	63	63	3	0	3	66	0	0	0.0
a.6 Excise	4,127	3,941	4,063	128	356	4,579	162	463	10.1
a.7 Other Taxes	1,080	1,006	1,579	127	341	1,540	198	493	32.0
b. Non-NBR	17,999	17,999	7,983	673	1,971	19,998	600	1,965	9.8
c. Non-tax Revenue	45,006	45,001	38,899	2,164	10,783	49,997	1,552	17,735	35.5
Total Revenue (a + b + c)	433,005	433,000	366,583	28,969	80,657	499,995	30,536	95,509	19.1
d. Tax-GDP Ratio (base 2015-16)	8.74	8.74	7.38	0.60	1.57	9.07	0.58	1.57	-
e. Revenue-GDP ratio (base 2015-16)	9.75	9.75	8.26	0.65	1.82	10.08	0.62	1.92	-

- Total revenue collection in FY23 was 8.26 percent of GDP and 84.5 percent of the revised budget target.
- Up to September 2023, total revenue collection increased by 18.4 percent compared to the corresponding period of the previous fiscal year (FY23) and achievement as to annual target is 19.1 percent.
- In FY24, total revenue is estimated to be 10.08 percent of GDP. This figure is about 15.5 percent higher than the revised budget estimate of FY23, and 36.4 percent higher than the actual revenue collection in FY23.

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

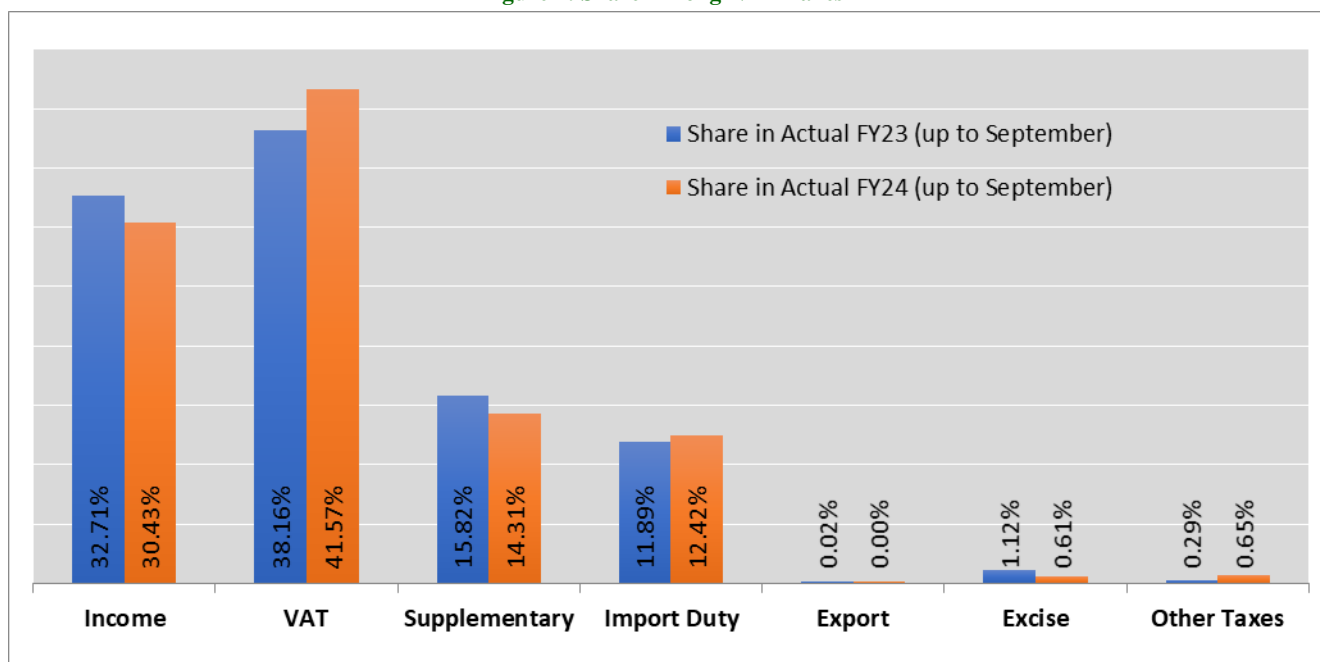
- Major share of the government revenue comes from NBR sources (79.4 percent up to September 2023).
- Growth rates of NBR and Non-NBR tax revenue are 11.6 percent and -0.3 percent respectively. On the other hand, non-tax revenue collection grew by 64.5 percent compared to the corresponding period of the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 17.3 and 35.5 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY23 actual tax revenue collection was 7.38 percent of GDP
- Tax revenue collection target for FY24 is 9.07 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 September 2023, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.57 percent was collected from VAT, 30.43 percent from Income Tax, 12.42 percent from Import Duty, 14.31 percent from Supplementary Duty, and the rest from Excise, Export Duty, and other Taxes.

4.0 Budget Deficit⁵

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 September	Accounts 2023-24 up to September
	Budget	Revised	Accounts September		Budget	Accounts September		
1	2	3	4	5	6	7	8	9
Revenues	433,003	433,000	28,969	366,596	499,995	30,540	80,659	95,515
Tax Revenue	388,002	388,002	26,805	327,700	449,998	28,988	69,876	77,780
Non-Tax Revenue	45,004	45,000	2,164	38,896	49,997	1,552	10,783	17,736
Foreign Grants	3,271	3,263	0	2,748	3,900	0	0	537
Revenue and Foreign Grants	436,274	436,263	28,969	369,344	503,895	30,540	80,659	96,053
Non-Development Expenditure	411,406	414,283	28,601	362,143	475,281	22,930	66,238	67,495
Net Outlay for Food Account Operation	540	1,097	798	988	502	564	3,741	2,639
Loans & Advances (Net)	6,501	3,520	309	-2,178	8,420	-587	-226	-1,871
Development Expenditure	259,617	241,607	6,626	204,802	277,582	5,901	12,681	15,386
Development Program financed from Revenue Budget	3,155	3,732	12	4,570	3,768	136	24	151
Non-ADP Project	7,721	7,436	0	5,795	7,986	9	0	9
Annual Development Programme	246,066	227,566	6,586	191,563	263,000	5,691	12,628	15,160
Non-ADP FFW and Transfer	2,675	2,873	27	2,875	2,828	65	29	66
Total Expenditure	678,064	660,508	36,333	565,754	761,785	28,808	82,434	83,650
Overall Balance (Including Grants)	-241,790	-224,245	-7,364	-196,411	-257,890	1,733	-1,775	12,402
(In percent of GDP, base 2015-16)	-5.45	-5.05	-0.17	-4.42	-5.20	0.03	-0.04	0.25
Overall Balance (Excluding Grants)	-245,061	-227,508	-7,364	-199,159	-261,790	1,733	-1,775	11,865
(In percent of GDP, base 2015-16)	-5.52	-5.12	-0.17	-4.49	-5.28	0.03	-0.04	0.24

- In FY23, actual budget deficit (excluding grants) as percentage of GDP was 4.49 percent. Including grants it was 4.42 percent of GDP;
- Budget deficit (excluding grants) for FY24 is estimated to be 5.28 percent of GDP. Including grants the deficit is expected to be 5.20 percent of GDP;
- For FY24, actual overall balance up to September, 2023 (excluding grants) witnesses a positive value which was 0.24 percent of GDP.

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

5.0 Financing

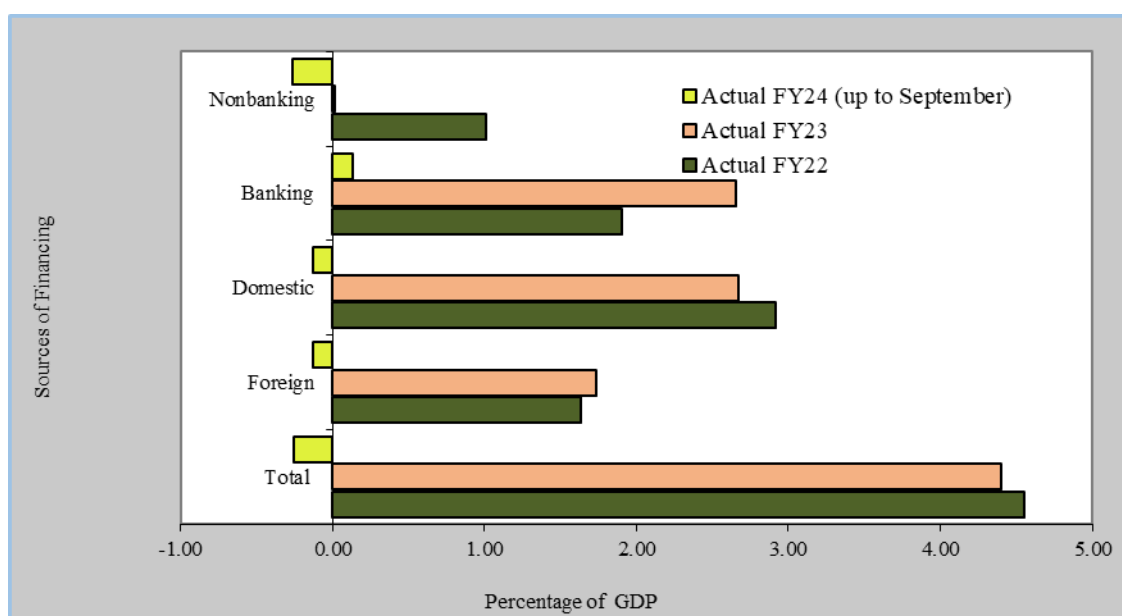
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year:2023-24		Accounts FY23 up to September	Accounts FY24 up to September
	Budget	Revised	Accounts September		Budget	Accounts September		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	95,458	83,819	-370	76,905	102,490	-2,212	2,626	-6,250
1.1 Foreign Borrowing	112,458	101,969	1,519	94,396	127,190	440	6,556	1,843
1.2 Amortization	-17,000	-18,150	-1,889	-17,491	-24,700	-2,652	-3,930	-8,094
2.0 Domestic Borrowing	146,335	140,425	7,619	118,567	155,395	422	-988	-6,425
2.1 Borrowing from Banking System (Net)	106,334	115,425	597	118,025	132,395	3,668	7,211	6,615
2.1.1 Long-Term Debt (Net)	68,192	73,900	6,127	52,335	86,580	6,683	8,390	7,848
2.1.2 Short-Term Debt (Net)	38,142	41,525	-5,531	65,690	45,815	-3,016	-1,180	-1,233
2.2 Non-Bank Borrowing (Net)	40,001	25,000	7,022	542	23,000	-3,246	-8,199	-13,040
2.2.1 National Savings Schemes (Net)	35,000	20,000	-85	-3,347	18,000	261	324	9
2.2.2 Others	5,001	5,000	7,107	3,889	5,000	-3,507	-8,523	-13,049
Total - Financing:	241,793	224,244	7,248	195,472	257,885	-1,790	1,638	-12,675
(In percent of GDP) (base: 2015-16):	5.45	5.05	0.16	4.40	5.20	-0.04	0.04	-0.26

Figure 8: Sources of Financing Deficit



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

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2022-23					Fiscal Year 2023-24		
	Budget FY23	Revised Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23	Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)
General Public Services	116,828	106,356	9,122	16,855	77,557	147,984	4,611	12,921
LGRD	6,948	6,696	335	740	6,093	7,324	314	802
Defence	38,110	34,439	2,626	6,366	30,428	40,190	2,233	5,456
Public Order and safety	27,524	25,377	1,673	4,438	23,970	28,812	1,619	4,770
Education & technology	51,637	51,484	2,923	9,617	47,208	57,394	3,055	9,959
Health	18,199	17,565	1,020	2,439	14,115	22,587	982	2,684
Social Security and Welfare	28,589	29,825	689	1,574	28,986	31,343	1,090	2,145
Housing	1,892	1,899	44	113	1,770	1,949	53	135
Recreation, Culture and Religious Affairs	2,400	2,383	154	364	2,085	2,535	168	401
Fuel and Energy	129	102	11	21	92	133	5	14
Agriculture	25,978	35,647	3,382	4,119	34,925	27,354	1,465	4,853
Industrial & Economic Services	1,442	1,299	127	220	1,078	1,487	49	212
Transport and Communication	11,356	11,201	439	1,202	9,893	11,813	723	1,311
Interest	80,375	90,013	6,057	18,169	83,944	94,376	6,563	21,834
Total – Operating Revenue Expenditure	411,407	414,285	28,601	66,238	362,143	475,281	22,930	67,495

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 (September)	Actual FY23 (up to September)	Actual FY23	Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)	Actual FY24 (up to September) as % Budget FY24
Sub-total = GPS	116,828	106,356	9,122	16,855	77,557	147,984	4,611	12,921	8.7
Office of the President	31	28	1	5	21	32	1	6	17.4
Parliament	340	306	19	48	249	335	19	50	14.8
Prime Minister's Office	800	723	53	138	647	931	38	198	21.2
Cabinet Division	84	81	3	11	62	103	4	13	12.7
Election Commission	789	674	23	62	525	2,124	31	113	5.3
Ministry of Public Administration	3,448	3,191	125	396	2,167	3,536	133	437	12.4
Public Service Commission	88	86	9	16	78	101	5	18	17.9
Finance Division	105,390	95,988	8,593	15,584	70,715	134,981	4,273	11,609	8.6
Internal Resources Division	2,975	2,669	143	261	1,537	3,113	83	338	10.8
Financial Institutions Division	93	80	1	4	78	98	1	22	22.5
Economic Relations Division	816	691	5	25	286	699	3	54	7.7
Planning Division/2	91	69	4	14	62	88	4	12	13.1

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23	Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)	Actual FY24 (up to September) as % Budget FY24
Implementation, Monitoring and Evaluation Division	65	54	2	4	50	61	2	4	7.0
Statistics and Informatics Division	271	206	14	34	160	261	10	31	11.7
Ministry of Foreign Affairs	1,547	1,510	127	251	920	1,521	3	18	1.2
Sub-total = LGRD	6,948	6,696	335	740	6,093	7,324	314	802	11.0
Local Government Division	5,861	5,634	298	588	5,072	6,200	277	643	10.4
Rural Development and Co-operatives Division	681	621	36	145	586	671	34	150	22.3
Ministry of Chittagong Hill Tracts Affairs	406	441	2	7	434	453	3	9	2.1
Sub-total = Defence	38,110	34,439	2,626	6,366	30,428	40,190	2,233	5,456	13.6
Ministry of Defence - Defence Services	36,156	32,636	2,532	6,130	28,664	38,284	2,109	5,122	13.4
Ministry of Defence - Others Services	1,909	1,766	92	231	1,730	1,861	122	328	17.6
Armed Forces Division	45	37	2	5	34	45	2	6	12.8
Sub-total=POS	27,524	25,377	1,673	4,438	23,970	28,812	1,619	4,770	16.6
Supreme Court	230	209	13	36	186	237	16	42	17.6
Law and Justice Division	1,612	1,421	85	217	1,083	1,766	85	233	13.2
Public Security Division	22,980	21,458	1,415	3,805	20,625	23,981	1,375	4,086	17.0
Legislative and Parliamentary Affairs Division	39	33	1	6	30	41	1	7	17.4
Anti Corruption Commission	160	133	9	21	113	166	8	23	14.0
Security Services Division	2,503	2,122	149	353	1,935	2,621	134	379	14.5
Sub-total = Edu	51,637	51,484	2,923	9,617	47,208	57,394	3,055	9,959	17.4
Ministry of Primary and Mass Education	20,119	19,918	1,349	3,497	17,619	22,704	1,268	3,550	15.6
Secondary and Higher Education Division	23,360	23,588	1,126	4,690	22,410	25,931	1,239	4,852	18.7
Ministry of Science and Technology	602	578	6	133	551	627	58	105	16.7
Information and Communication Technology Division	386	335	5	19	288	352	6	48	13.6
Technical and Madrasah Education Division	7,170	7,065	437	1,278	6,341	7,779	484	1,404	18.0
Sub-total = Health	18,199	17,565	1,020	2,439	14,115	22,587	982	2,684	11.9
Health Services Division	13,430	13,261	728	1,806	11,018	17,221	755	1,997	11.6
Medical Education and Family Welfare Division	4,768	4,304	292	633	3,097	5,367	227	687	12.8
Sub-total = SSW	28,589	29,825	689	1,574	28,986	31,343	1,090	2,145	6.8
Ministry of Social Welfare	9,401	9,325	75	157	8,938	11,033	110	211	1.9
Ministry of Women and Children Affairs	3,507	3,608	20	53	3,392	3,778	177	220	5.8
Ministry of Food	4,335	4,842	1	14	4,422	5,084	301	315	6.2
Ministry of Disaster Management and Relief	5,494	6,233	55	79	6,587	5,532	118	140	2.5

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23	Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)	Actual FY24 (up to September) as % Budget FY24
Ministry of Liberation Affairs	5,851	5,816	539	1,271	5,647	5,916	384	1,259	21.3
Sub-total = HCS	1,892	1,899	44	113	1,770	1,949	53	135	6.9
Ministry of Housing and Public Works	1,892	1,899	44	113	1,770	1,949	53	135	6.9
Sub-total = RCRA	2,400	2,383	154	364	2,085	2,535	168	401	15.8
Ministry of Information	816	854	45	136	766	839	42	127	15.2
Ministry of Cultural Affairs	390	367	42	69	337	437	26	78	17.9
Ministry of Religious Affairs	318	314	26	43	297	333	29	40	12.0
Ministry of Youth and Sports	876	848	40	116	684	927	71	155	16.8
Sub-total = FE	129	102	11	21	92	133	5	14	10.7
Energy and Mineral Resources Division	72	60	4	9	54	83	4	11	13.4
Power Division	57	41	7	12	37	50	1	3	6.3
Sub-total = Agr	25,978	35,647	3,382	4,119	34,925	27,354	1,465	4,853	17.7
Ministry of Agriculture/3	19,881	29,705	3,000	3,438	29,111	20,770	1,210	4,076	19.6
Ministry of Fisheries and Livestock	1,726	1,668	80	195	1,517	1,813	96	209	11.5
Ministry of Environment and Forest	762	720	41	99	638	788	57	140	17.7
Ministry of Land	1,351	1,331	88	209	1,092	1,533	85	236	15.4
Ministry of Water Resources	2,258	2,223	172	178	2,566	2,450	16	192	7.9
Sub-total = IES	1,442	1,299	127	220	1,078	1,487	49	212	14.3
Ministry of Commerce	300	254	16	39	196	285	4	26	9.3
Ministry of Labour and Employment	199	187	9	22	115	223	10	26	11.8
Ministry of Industries	376	332	69	74	315	370	6	79	21.4
Ministry of Expatriates' Welfare and Overseas Employment	357	332	22	61	283	392	20	49	12.4
Ministry of Textiles and Jute	210	194	10	24	170	216	9	32	14.6
Sub-total = TC	11,356	11,201	439	1,202	9,893	11,813	723	1,311	11.1
Road Transport and Highways Division	5,352	5,351	133	214	4,721	5,648	224	402	7.1
Ministry of Railways	3,924	3,882	183	546	3,328	4,050	295	504	12.4
Ministry of Shipping	821	776	33	166	737	846	132	161	19.0
Ministry of Civil Aviation and Tourism	72	60	1	15	57	54	1	11	21.0
Posts and Telecommunications Division	1,181	1,127	90	260	1,047	1,206	71	232	19.3
Bridges Division	7	5	0	1	3	9	0	1	7.5
Sub-total = Interest	80,375	90,013	6,057	18,169	83,944	94,376	6,563	21,834	23.1
Domestic	73,175	80,691	5,542	16,644	74,506	82,000	5,593	18,928	23.1
Foreign	7,200	9,322	515	1,525	9,437	12,376	970	2,905	23.5
Total Operating Revenue Expenditure	411,407	414,285	28,601	66,238	362,143	475,281	22,930	67,495	14.2

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to September)	Budget FY24	Actual FY24 (up to September)	Actual FY23 (up to September) as % of Budget FY23	Actual FY24 (up to September) as % of Budget FY24
1	2	3	4	5	6	7	8	9
Pay and Allowances	74,266	73,172	63,904	14,600	80,463	14,633	19.7	18.2
Pay of Officers	11,958	11,474	9,815	2,364	13,316	2,455	19.8	18.4
Pay of Establishment	27,340	26,939	24,482	5,950	29,236	6,141	21.8	21.0
Allowances	34,968	34,760	29,606	6,286	37,911	6,037	18.0	15.9
Goods and Services	38,986	39,071	33,827	3,522	44,232	4,528	9.0	10.2
Supplies and Services	28,234	28,622	24,414	3,045	32,801	4,011	10.8	12.2
Repairs Maintenance and Rehabilitation	10,751	10,449	9,413	477	11,431	517	4.4	4.5
Interest Payments	80,375	90,013	83,944	18,169	94,376	21,834	22.6	23.1
Domestic	73,175	80,691	74,506	16,644	82,000	18,928	22.7	23.1
Foreign	7,200	9,322	9,437	1,525	12,376	2,905	21.2	23.5
Subsidies and Incentives and Current Transfers	174,925	185,696	167,694	26,914	209,902	25,525	15.4	12.2
Subsidies	56,535	77,196	70,751	11,179	84,002	8,953	19.8	10.7
Grants in Aid	67,210	60,561	56,537	8,273	72,059	8,764	12.3	12.2
Pensions and Gratuities	31,036	29,137	22,333	5,260	32,869	5,113	16.9	15.6
Others	4,919	3,576	2,884	103	5,747	195	2.1	3.4
Block Allocations	4,691	2,133	0	0	7,274	0	0.0	0.0
Unexpected	3,000	1,569	0	0	4,000	0	0.0	0.0
Others	1,691	564	0	0	3,274	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	373,243	390,085	349,368	63,206	436,247	66,519	16.9	15.2
Acquisition of Assets and Works (B)	22,975	16,587	12,551	1,666	22,082	932	7.3	4.2
Acquisition of Assets	21,904	15,800	12,108	1,664	21,121	932	7.6	4.4
Acquisition of Land	1,071	788	443	2	961	0	0.2	0.0
Total - Augmented Operating Recurrent Expenditure (A+B):	396,218	406,673	361,919	64,872	458,329	67,451	16.4	14.7
Investments in Shares and Equities (C)	15,143	7,558	224	13	16,952	44	0.1	0.3
Share Capital	15,143	7,558	224	13	16,952	44	0.1	0.3
Foreign Financial Assests (F)	46	52	0	0	0	0	0.0	#DIV/0!
Total - Operating Capital Expenditure (B+C+F)	38,164	24,198	12,775	1,679	39,034	976	4.4	2.5
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	411,407	414,283	362,143	64,885	475,281	67,495	15.8	14.2

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 (September)	Actual FY23 (up to September)	Actual FY23	Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)	Actual FY23 (up to September) as % of Revised Budget FY23	Actual FY24 (up to September) as % Budget FY24
Sub-total = GPS	17,841.90	18,112.99	446.96	622.66	12,062.30	19,895.73	273.06	552.93	3.44	2.78
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	424.16	550.50	2,816.67	3,520.22	188.38	403.63	13.69	11.47
Cabinet Division	53.29	26.98	0.00	0.00	25.03	7.52	0.00	0.00	0.00	0.00
Election Commission	749.00	748.69	6.70	40.72	352.74	282.45	6.42	25.71	5.44	9.10
Ministry of Public Administration	663.23	401.83	0.39	0.43	330.19	1,003.00	47.00	57.07	0.11	5.69
Public Service Commission	36.00	30.00	0.05	0.14	19.36	30.00	0.00	0.00	0.48	0.00
Finance Division	6,302.25	5,511.71	10.78	20.50	5,279.66	6,543.36	13.10	24.49	0.37	0.37
Internal Resources Division (IRD)	502.47	101.30	0.17	0.38	19.31	382.51	0.00	0.00	0.38	0.00
Financial Institutions Division	2,758.65	3,275.83	0.00	3.50	2,831.23	2,851.30	13.82	31.82	0.11	1.12
Economic Relations Division	76.68	47.99	0.31	0.68	43.57	65.61	0.84	1.15	1.42	1.75
Planning Division/2	1,272.24	3,542.84	0.94	1.37	84.31	4,794.61	0.99	1.73	0.04	0.04
Implementation Monitoring and Evaluation Division	209.55	136.89	0.11	0.12	134.68	122.58	0.49	0.59	0.09	0.48
Statistics and Informatics Division	139.00	175.98	3.36	4.31	125.03	154.13	2.02	6.74	2.45	4.37
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	773.74	2,432.91	32,443.15	42,018.10	1,376.97	2,926.22	5.88	6.96
Local Government Division	35,845.94	39,567.87	686.41	2,314.49	30,953.18	40,503.92	1,297.84	2,757.72	5.85	6.81
Rural Development and Co-operatives Division	964.43	847.24	46.45	56.29	622.07	762.47	45.35	123.08	6.64	16.14
Ministry of Chittagong Hill Tracts Affairs	932.18	960.21	40.87	62.12	867.90	751.71	33.79	45.43	6.47	6.04
Sub-total = Defence	1,885.00	1,837.91	1.26	2.21	1,196.18	1,542.25	7.43	16.08	0.12	1.04
Ministry of Defence - Defence Services	1,885.00	1,837.91	1.26	2.21	1,196.18	1,542.25	7.43	16.08	0.12	1.04
Sub-total=POS	3,628.48	2,526.77	12.60	78.84	1,850.77	3,454.72	228.20	466.65	3.12	13.51
Law and Justice Division	310.71	332.40	3.35	25.07	221.31	175.91	3.62	3.62	7.54	2.06
Public Security Division	1,613.73	1,119.05	0.01	20.56	667.14	1,716.06	11.17	45.54	1.84	2.65
Legislative and Parliamentary Affairs Division	1.00	1.20	0.00	0.00	0.96	2.00	0.10	0.40	0.00	20.14
Anti Corruption Commission	18.71	11.03	0.01	0.03	7.74	18.44	0.01	0.04	0.24	0.23
Security Services Division	1,684.33	1,063.09	9.24	33.19	953.61	1,542.31	213.30	417.04	3.12	27.04
Sub-total = Edu	48,340.49	33,685.72	949.85	1,480.21	28,302.29	46,743.99	1,383.06	1,953.55	4.39	4.18
Ministry of Primary and Mass Education	11,641.55	7,784.68	141.86	155.04	6,269.75	12,018.41	290.33	440.12	1.99	3.66
Secondary and Higher Education Division	16,600.54	10,064.60	601.38	648.35	8,093.79	16,906.71	511.25	823.69	6.44	4.87
Ministry of Science and Technology	16,011.46	12,243.27	42.12	336.57	11,071.57	12,980.13	311.00	319.45	2.75	2.46
Information and Communication Technology Division	1,529.94	1,507.17	62.84	227.68	1,439.81	2,015.93	159.23	214.04	15.11	10.62
Technical and Madrasah	2,557.00	2,086.00	101.66	112.57	1,427.37	2,822.81	111.26	156.25	5.40	5.54

Ministry/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23	Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)	Actual FY23 (up to September) as % of Revised Budget FY23	Actual FY24 (up to September) as % Budget FY24
Education Division										
Sub-total = Health	18,665.30	12,183.77	222.16	309.44	8,374.65	15,464.08	227.90	401.24	2.54	2.59
Health Services Division	15,851.47	9,790.96	190.88	269.25	6,608.46	12,210.07	206.08	378.54	2.75	3.10
Medical Education and Family Welfare Division	2,813.83	2,392.81	31.28	40.19	1,766.19	3,254.01	21.81	22.70	1.68	0.70
Sub-total = SSW	8,786.06	9,255.70	170.70	264.72	8,495.97	9,004.90	283.69	427.17	2.86	4.74
Ministry of Social Welfare	798.81	698.41	3.40	15.82	520.66	1,183.65	17.93	27.32	2.27	2.31
Ministry of Women and Children Affairs	783.44	794.47	37.19	42.31	836.82	976.32	87.58	137.73	5.33	14.11
Ministry of Food	1,336.45	987.02	7.35	21.95	591.79	932.05	0.79	10.75	2.22	1.15
Ministry of Disaster Management and Relief	4,734.57	4,530.66	56.90	68.69	4,342.49	4,585.43	105.20	128.35	1.52	2.80
Ministry of Liberation Affairs	1,132.79	2,245.14	65.86	115.95	2,204.20	1,327.45	72.19	123.02	5.16	9.27
Sub-total = HCS	4,928.86	6,798.40	334.88	437.56	5,968.54	5,479.47	89.18	551.61	6.44	10.07
Ministry of Housing and Public Works	4,928.86	6,798.40	334.88	437.56	5,968.54	5,479.47	89.18	551.61	6.44	10.07
Sub-total = RCRA	2,969.77	5,348.71	34.07	466.42	4,666.89	3,032.39	65.02	538.42	8.72	17.76
Ministry of Information	282.00	521.32	4.18	5.83	380.42	211.68	1.47	1.65	1.12	0.78
Ministry of Cultural Affairs	247.34	294.34	11.14	14.66	249.19	262.08	11.46	12.11	4.98	4.62
Ministry of Religious Affairs	2,034.74	3,746.55	5.85	433.00	3,433.03	2,176.15	47.68	512.31	11.56	23.54
Ministry of Youth and Sports	405.69	786.50	12.90	12.92	604.26	382.48	4.41	12.34	1.64	3.23
Sub-total = FE	25,936.76	27,088.30	512.32	940.50	26,973.83	34,686.48	592.80	761.70	3.47	2.20
Energy and Mineral Resources Division	1,797.65	1,841.65	1.56	1.56	1,720.67	911.44	0.00	0.00	0.08	0.00
Power Division	24,139.11	25,246.65	510.77	938.95	25,253.16	33,775.04	592.80	761.70	3.72	2.26
Sub-total = Agr	16,129.67	18,653.64	857.31	1,212.26	16,732.50	16,346.32	732.35	1,665.04	6.50	10.19
Ministry of Agriculture/3	4,338.84	4,100.41	148.66	372.86	3,428.41	4,347.97	131.07	569.03	9.09	13.09
Ministry of Fisheries and Livestock	2,081.45	1,965.40	55.84	85.51	1,570.74	2,427.15	21.55	95.99	4.35	3.95
Ministry of Environment and Forest	738.69	637.31	6.24	10.96	594.85	851.32	6.80	15.10	1.72	1.77
Ministry of Land	1,032.54	618.28	8.85	9.21	174.00	925.54	3.39	5.07	1.49	0.55
Ministry of Water Resources	7,938.15	11,332.24	637.73	733.72	10,964.50	7,794.34	569.55	979.85	6.47	12.57
Sub-total = IES	2,599.38	2,996.91	38.92	63.90	2,558.45	4,101.22	48.39	525.78	2.13	12.82
Ministry of Commerce	244.90	147.37	0.24	4.63	140.47	308.12	2.01	2.34	3.14	0.76
Ministry of Labour and Employment	158.00	282.50	0.18	19.34	215.04	123.79	0.92	3.70	6.85	2.99
Ministry of Industries	1,144.78	1,890.58	14.15	14.16	1,715.46	2,652.95	30.65	502.60	0.75	18.95
Ministry of Expatriates' Welfare and Overseas Employment	632.70	267.46	0.08	0.12	195.66	625.98	8.89	9.28	0.04	1.48
Ministry of Textiles and Jute	419.00	409.00	24.27	25.65	291.81	390.38	5.92	7.86	6.27	2.01
Sub-total = GPS	70,161.72	61,744.87	2,270.77	4,369.00	55,176.86	75,816.81	593.06	4,599.97	7.08	6.07
Road Transport and Highways Division	31,295.87	29,896.58	909.69	1,758.85	26,222.00	34,062.21	349.94	1,494.36	5.88	4.39
Ministry of Railways	14,928.66	12,596.47	269.08	442.07	11,374.74	14,960.06	80.65	169.89	3.51	1.14

Ministry/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23	Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)	Actual FY23 (up to September) as % of Revised Budget FY23	Actual FY24 (up to September) as % Budget FY24
Ministry of Shipping	6,402.48	4,697.71	169.17	231.97	3,947.30	9,954.72	97.89	238.89	4.94	2.40
Ministry of Civil Aviation and Tourism	6,931.96	5,568.16	95.50	445.50	5,100.10	6,542.28	59.89	793.00	8.00	12.12
Posts and Telecommunications Division	1,312.91	1,918.51	22.50	115.37	1,588.83	1,233.28	4.69	16.73	6.01	1.36
Bridges Division	9,289.84	7,067.44	804.84	1,375.23	6,943.88	9,064.26	0.00	1,887.11	19.46	20.82
Total Development Revenue Expenditure	259,615.94	241,609.01	6,625.54	12,680.62	204,802.37	277,586.46	5,901.12	15,386.35	5.25	5.54

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2022-23					Fiscal Year 2023-24		
		Budget FY23	Revised Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23	Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)
Tax Revenue (a+b)	299,620.2	387,998.6	387,998.6	26,804.6	69,873.8	327,683.9	449,998.2	28,983.7	77,773.5
a. NBR	292,917.4	370,000.0	370,000.0	26,132.0	67,902.4	319,700.9	429,999.7	28,383.8	75,808.6
a.1 Income	96,139.8	121,020.0	121,094.0	9,561.4	20,832.4	107,133.7	153,260.0	10,292.8	23,072.3
a.2 VAT	117,012.1	141,191.6	146,226.8	9,551.0	28,070.1	126,207.1	163,836.4	10,445.1	31,516.3
a.3 Supplementary	41,186.7	58,524.5	53,675.0	3,853.5	9,479.6	44,533.5	60,703.3	4,231.6	10,845.7
a.4 Import	34,368.2	43,994.3	43,994.0	2,910.7	8,820.8	36,181.7	46,015.0	3,054.6	9,418.9
a.4 Export	0.9	62.8	63.0	0.2	2.5	2.9	66.0	0.0	0.0
a.5 Excise	3,106.7	4,126.7	3,941.2	128.1	355.7	4,063.2	4,579.0	161.5	462.6
a.6 Other Taxes	1,103.0	1,080.0	1,006.0	127.1	341.2	1,579.0	1,540.0	198.1	492.8
b. Non-NBR	6,702.9	17,998.6	17,998.6	672.6	1,971.4	7,983.0	19,998.4	600.0	1,965.0
b.1 Narcotics & Liquor	332.9	151.7	151.7	49.2	148.8	607.2	457.7	39.3	139.9
b.2 Vehicles	1,642.5	1,264.0	1,264.0	142.9	424.5	1,688.0	3,000.0	128.5	419.1
b.3 Land Revenue	859.6	2,084.5	2,084.5	77.5	243.1	993.3	2,210.0	81.3	235.2
b.4 Stamp Duty	3,391.3	13,878.7	13,880.7	349.9	1,028.2	4,096.9	13,617.6	297.5	1,025.4
b.5 Surcharge	476.5	619.7	617.7	53.0	126.7	597.4	713.2	53.5	145.4
c. Non-tax Revenue	35,590.4	45,006.0	45,001.0	2,164.3	10,783.2	38,899.3	49,996.7	1,552.1	17,735.4
c.1 Dividend and Profit	5,019.4	1,884.2	1,477.8	63.2	203.3	1,745.7	9,346.3	110.0	10,907.0
c.2 Interest	1,950.2	16,669.7	15,471.0	112.4	3,185.3	5,314.9	7,521.3	182.4	535.2
c.3 Administrative Fees and Charges	2,365.3	7,920.7	7,824.2	232.7	692.0	2,684.2	5,864.1	210.2	777.5
c.4 Fines, Penalties and Forfeiture	1,093.9	478.2	427.1	94.0	268.0	1,248.0	984.7	121.7	350.9
c.5 Receipts for Services Rendered	5,229.8	6,768.3	8,100.0	516.2	1,581.6	5,919.8	8,698.4	367.7	1,284.2
c.6 Rents, Leases and Recoveries	891.3	350.4	391.7	68.7	203.6	1,116.7	548.1	95.5	288.3
c.7 Tolls and Levies	828.0	1,127.5	1,127.5	59.1	188.6	932.5	1,230.9	51.6	199.0
c.8 Non-Commercial Sales	2,807.2	2,350.1	2,855.9	159.9	516.0	2,242.4	4,046.7	156.4	513.6
c.9 Other Non-Tax Revenue and Receipts	15,097.8	7,159.8	7,035.7	849.4	3,927.7	17,449.1	11,665.4	254.0	2,845.7
c. 10 Capital Revenue	307.4	297.1	290.0	8.7	17.1	246.0	90.7	2.7	33.9

	Fiscal Year 2022-23						Fiscal Year 2023-24		
	Actual FY20	Budget FY23	Revised Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23	Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)
Total Revenue (a+b+c)	335,210.6	433,004.6	432,999.6	28,968.9	80,657.0	366,583.2	499,994.9	30,535.9	95,509.0
d. Tax-GDP Ratio (base 2015-16)	7.54	8.74	8.74	0.60	1.57	7.38	9.07	0.58	1.57
e. Revenue-GDP ratio (base 2015-16)	8.44	9.75	9.75	0.65	1.82	8.26	10.08	0.62	1.92

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 September/Actual FY23 up to September)*100	(Actual FY24 up to September/ Budget FY24)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	137.3	116.0	89.4	111.3	17.3
a. NBR	100.0	134.5	116.2	87.2	111.6	17.6
a.1 Income	100.1	143.1	126.6	29.2	110.8	15.1
a.2 VAT	103.6	129.8	112.0	34.4	112.3	19.2
a.3 Supplementary	91.7	136.3	113.1	12.1	114.4	17.9
a.4 Import	100.0	127.2	104.6	9.9	106.8	20.5
a.4 Export	100.3	2313.1	104.8	0.0	1.2	0.0
a.5 Excise	95.5	112.7	116.2	1.1	130.0	10.1
a.6 Other Taxes	93.1	97.5	153.1	0.4	144.4	32.0
b. Non-NBR	100.0	250.5	111.1	2.2	99.7	9.8
b.1 Narcotics & Liquor	100.0	75.4	301.7	0.2	94.0	30.6
b.2 Vehicles	100.0	177.7	237.3	0.5	98.7	14.0
b.3 Land Revenue	100.0	222.5	106.0	0.3	96.7	10.6
b.4 Stamp Duty	100.0	332.4	98.1	1.1	99.7	7.5
b.5 Surcharge	99.7	119.4	115.5	0.2	114.7	20.4
c. Non-Tax Revenue	100.0	128.5	111.1	10.6	164.5	35.5
c.1 Dividend and Profit	78.4	535.4	632.4	0.5	5365.0	116.7
c.2 Interest	92.8	141.5	48.6	1.4	16.8	7.1
c.3 Administrative Fees and Charges	98.8	218.5	74.9	0.7	112.4	13.3
c.4 Fines Penalties and Forfeiture	89.3	78.9	230.6	0.3	130.9	35.6
c.5 Receipts for Services Rendered	119.7	146.9	107.4	1.6	81.2	14.8
c.6 Rents Leases and Recoveries	111.8	49.1	139.9	0.3	141.6	52.6
c.7 Tolls and Levies	100.0	132.0	109.2	0.3	105.5	16.2
c.8 Non-Commercial Sales	121.5	180.5	141.7	0.6	99.5	12.7
c.9 Other Non-Tax Revenue and Receipts	98.3	66.9	165.8	4.8	72.5	24.4
c.10 Capital Revenue	97.6	36.9	31.3	0.1	198.1	37.4
Total Revenue (a+b+c)	100.0	136.4	115.5	100.0	118.4	19.1

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:

alamanu3@gmail.com
mannan.iba@gmail.com