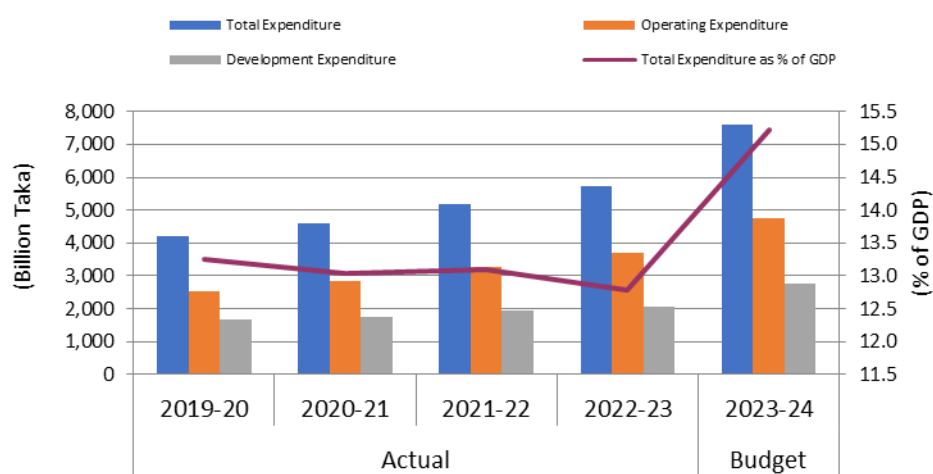


Monthly Report on Fiscal Position

April 2024

(Fiscal Year 2023-24)

Government Expenditure



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EXECUTIVE SUMMARY

The Fiscal Report is the monthly compilation of government expenditure, revenue and the overall balance. The report is meticulously prepared based on data generated from the Integrated Budget & Accounting System (iBAS++) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the following year. "Taka" is the term for the Local Currency Unit (LCU), and a crore equals ten million.

Government spending is categorized under two main headings: Operating Expenditure and Development Expenditure. The total actual operating expenditure up to April 2024, in the current fiscal year (FY24), amounts to 60.1 percent of the operating budget estimates. The actual development expenditure during the same period is 35 percent of the development budget estimate. It is important to note that two memorandum items (Net Outlay of the Food Accounts Operation and Loans and Advances) fall outside these two main categories.

Revenue is generated from tax and non-tax sources. Up to April 2024, 63.6 percent of the total revenue target has been achieved. During this period, the major share of the revenue, i.e 87.4 percent came from NBR (National Board of Revenue) taxes. Total NBR tax collection stands at 64.6 percent of the annual target.

Overall balance of the budget is calculated either by including grants or excluding it. As of April 2024, in FY24, the overall balance (excluding grants) experienced a negative figure, standing at 1.28 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					Actual FY24 (up to April) as % of Budget FY24
	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 April)	
1	2	3	4	5	6	7	8	9	10	11	12
GPS	116,828	106,356	77,616	21.0	73.0	147,984	126.7	139.1	190.7	57,201	38.7
LGRD	6,948	6,696	6,097	1.6	91.1	7,324	105.4	109.4	120.1	4,765	65.1
Defense	38,110	34,439	30,439	8.2	88.4	40,190	105.5	116.7	132.0	18,663	46.4
POS	27,524	25,377	23,926	6.5	94.3	28,812	104.7	113.5	120.4	18,840	65.4
Edu	51,637	51,484	47,147	12.7	91.6	57,394	111.1	111.5	121.7	39,679	69.1
Health	18,199	17,565	14,096	3.8	80.2	22,587	124.1	128.6	160.2	11,088	49.1
SSW	28,589	29,825	28,980	7.8	97.2	31,343	109.6	105.1	108.2	19,472	62.1
Housing	1,892	1,899	1,779	0.5	93.7	1,949	103.0	102.6	109.5	866	44.5
RCRA	2,400	2,383	2,090	0.6	87.7	2,535	105.6	106.4	121.3	1,544	60.9
F&E	129	102	92	0.0	90.2	133	103.2	130.7	144.8	64	48.4
Agri	25,978	35,647	34,544	9.3	96.9	27,354	105.3	76.7	79.2	20,326	74.3
IES	1,442	1,299	1,091	0.3	84.0	1,487	103.1	114.4	136.3	769	51.7
Trans	11,356	11,201	9,875	2.7	88.2	11,813	104.0	105.5	119.6	6,802	57.6
Interest Payment	80,375	90,013	92,110	24.9	102.3	94,376	117.4	104.8	102.5	85,341	90.4
Total	411,407	414,285	369,882	100	89.3	475,281	115.5	114.7	128.5	285,421	60.1

Some notable features :

- 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 April 2024, spending in Interest payment, Agriculture, Education (Edu), Public order and safety (POS), Recreation, Culture and Religious Affairs (RCRA) and Social Security and Welfare (SSW) were relatively high. Conversely, sectors such as General Public Services (GPS), Housing, Defense and Health experienced lower spending in operating expenditure.

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

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

1.1.2 Broad Sector-wise Allocation

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

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector's Share in FY23 (Actual)	35.7	26.5	2.7	9.3	24.9	0.9
Sector's Share in Budget FY24	45.7	25.4	2.5	5.8	19.9	0.8
Sector's Share of Actual FY24 (Up to April)	33.2	26.6	2.4	7.1	29.9	0.8

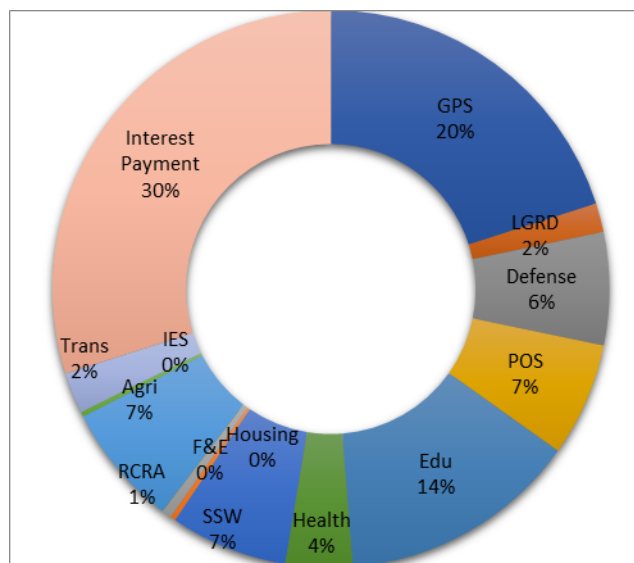
Note:

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

- Broadly in the budget for FY24, the share of the administration sector has increased and allocations against all other categories are reduced in comparison to the actual expenditure in FY23;
- Till April 2024, among all categories, expenditure on Administration sector is the highest.

1.1.3 Sectors' Share in Resource Utilization

**Figure 1: Sector Share in Resource Utilization in FY24
(Up to April 2024)**



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

- Individually the largest share goes to Interest Payment (30 percent) followed by General Public Service (20 percent), Education (14 percent), Public Order & Safety (7 percent), Agriculture (7 percent), Social Security and Welfare (7 percent).

1.1.4 Sector-wise Utilization

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

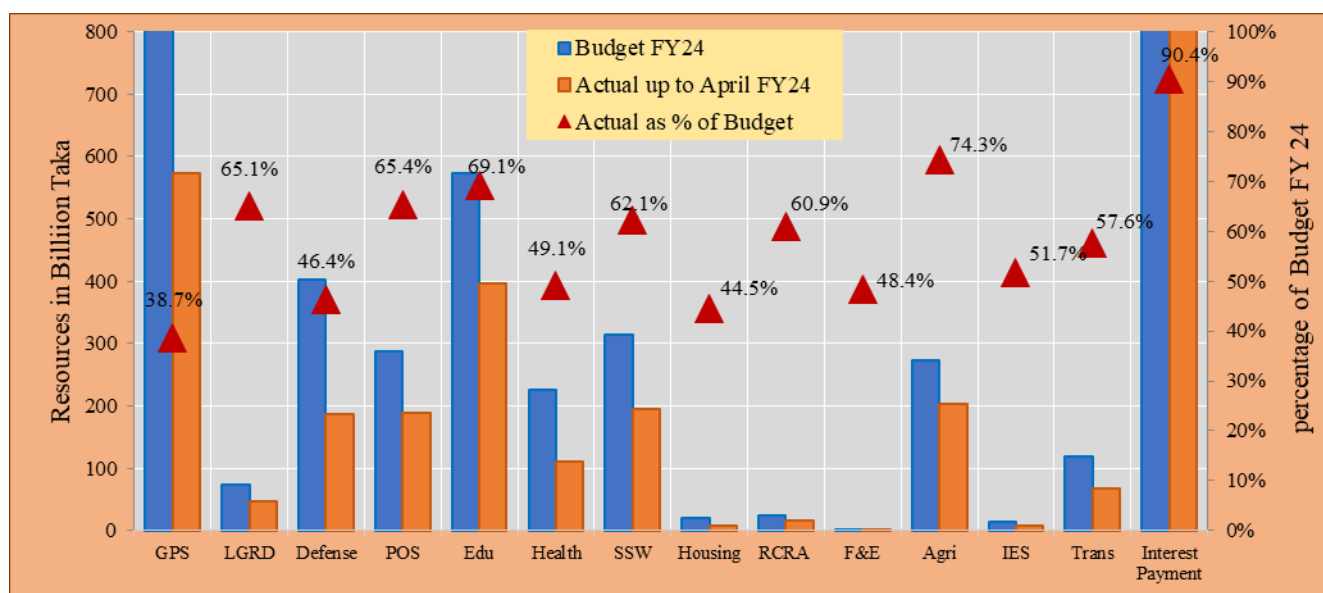


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Predominantly, the sectors of Interest Payment (90.4 %), Agriculture (74.3 %), Education (69.1%), Public Order and Safety (65.4%) and Recreation, Culture, and Religious Affairs (60.9%) have demonstrated superior performance. A table containing detailed data is attached as **Appendix 1**.

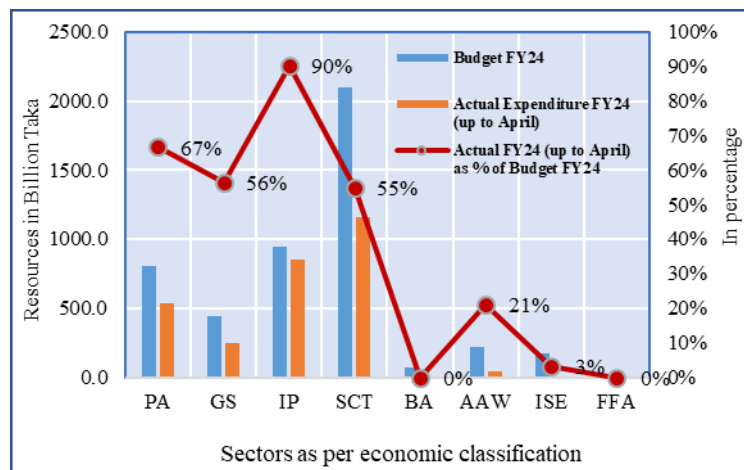
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY24), actual spending (operating) up to April is 60.1 percent of the budget estimate, compared to 63.4 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

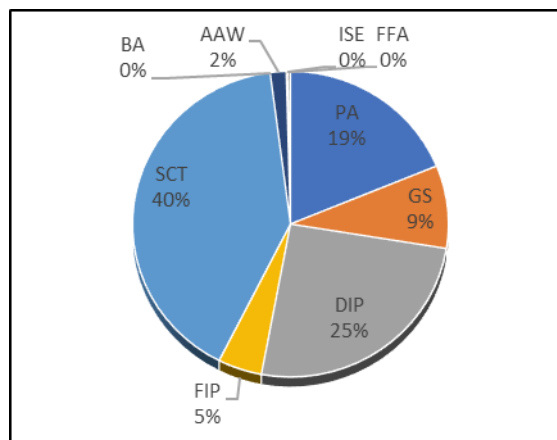
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP), (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). The status of actual spending up to April 2024 as per economic classification is shown in **Figure 3** and **Figure 4**. The detailed structure and pattern of operating expenditure under this classification are included in the Appendix (**Appendix 3**).

**Figure 3: Actual Expenditure according to Economic classification
FY24 (up to April 2024)**



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



Up to April 2024, the utilization rate of total operating expenditure was 60.1 percent. In certain categories, such as Interest Payment (Domestic & International) (90%) and Pay and Allowance (67%), 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 April 2024, the actual expenditure is 35 % of the development budget. The actual outturn for the same period of the previous fiscal year was about 32.58 % percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (67.81 percent), AFL (57.10), LGRD (45.03 percent), Public Order and Safety (41.59 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocations like Health, General Public Services, Education and Defence showed less-than-average performance.

³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

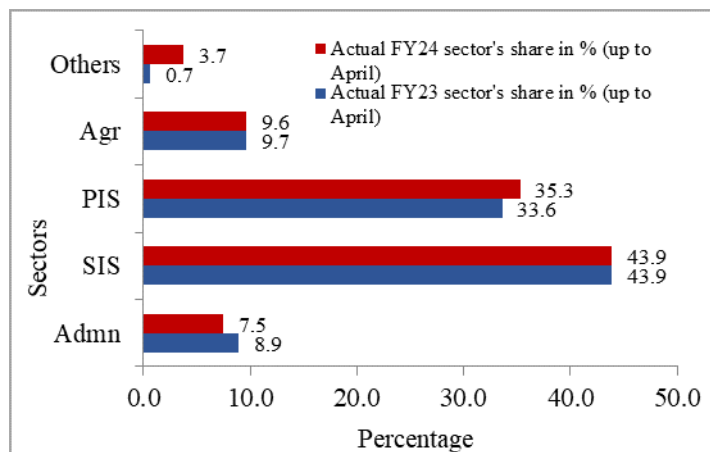
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Year: 2022-23						Fiscal Year 2023-24					
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to April)	Sector's Share in Actual (up to April (%))	Actual FY23 as % of Revised FY23	Budget FY24	Actual FY24 (up to April)	Budget FY24 as % of Revised FY23	Budget FY24 as % of Actual FY23	Actual FY24 (up to April as % of Budget FY24)	Actual FY24 sector's share in % (up to April)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	17,842	18,113	12,092	5,869	7.46	66.76	19,896	5,283	109.84	164.54	26.55	5.44
LGRD	37,743	41,375	35,027	15,534	19.73	84.66	42,018	18,921	101.55	119.96	45.03	19.48
Defense	1,885	1,838	1,350	333	0.42	73.47	1,542	524	83.91	114.22	33.94	0.54
POS	3,628	2,527	1,866	769	0.98	73.87	3,455	1,437	136.72	185.10	41.59	1.48
Edu	48,340	33,686	28,281	10,054	12.77	83.96	46,744	14,613	138.76	165.28	31.26	15.04
Health	18,665	12,184	8,426	2,826	3.59	69.15	15,464	3,459	126.92	183.54	22.36	3.56
SSW	8,786	9,256	8,480	3,217	4.09	91.62	9,005	3,383	97.29	106.19	37.57	3.48
HCS	4,929	6,798	5,965	2,938	3.73	87.74	5,479	2,285	80.60	91.87	41.70	2.35
RCRA	2,970	5,349	4,667	2,211	2.81	87.26	3,032	2,056	56.69	64.97	67.81	2.12
FE	25,937	27,088	26,974	7,941	10.09	99.58	34,686	15,551	128.05	128.59	44.83	16.01
AFL	16,130	18,654	14,442	7,610	9.67	77.42	16,346	9,334	87.63	113.19	57.10	9.61
IES	2,599	2,997	2,578	903	1.15	86.04	4,101	1,567	136.85	159.06	38.20	1.61
TC	70,162	61,745	55,246	18,517	23.52	89.47	75,817	18,734	122.79	137.24	24.71	19.28
Total	259,616	241,609	205,394	78,721	100.00	85.01	277,586	97,146	114.89	135.15	35.00	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 April 2024 is presented in **Figure 5**.

- From the graph, it appears that up to April 2024, the maximum share of spending went to Social Infrastructure (SIS) (43.9 percent), followed by Physical Infrastructure (PIS) (35.3 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 April 2024:

Table 4: Revenue Collection Position

(In Crore Taka)

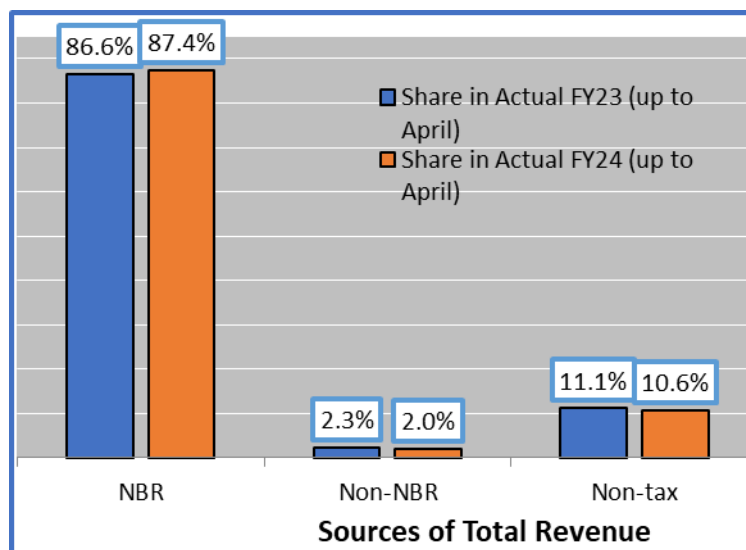
Sources	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget	Revised	Actual	Actual	Actual	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY24 (up to April) as % of Budget FY24
	FY23	Budget FY23	FY23	FY 23 (April)	FY23 (up to April)				
Tax Revenue (a+b)	387,999	387,999	327,746	23,975	252,884	449,998	29,003	284,310	63.2
a. NBR	370,000	370,000	319,767	23,435	246,331	430,000	28,421	277,925	64.6
a.1 Income	121,020	121,094	107,163	6,690	77,878	153,260	8,413	89,886	58.6
a.2 VAT	141,192	146,227	126,244	9,767	97,880	163,836	11,835	109,261	66.7
a.3 Supplementary	58,525	53,675	44,533	4,022	36,722	60,703	4,480	40,778	67.2
a.4 Import Duty	43,994	43,994	36,182	2,629	28,848	46,015	3,292	31,920	69.4
a.5 Export	63	63	3	0	3	66	0	0	0.2
a.6 Excise	4,127	3,941	4,063	188	3,701	4,579	191	4,070	88.9
a.7 Other Taxes	1,080	1,006	1,579	139	1,299	1,540	210	2,011	130.6
b. Non-NBR	17,999	17,999	7,978	540	6,553	19,998	582	6,385	31.9
c. Non-tax Revenue	45,006	45,001	38,942	3,263	31,722	49,997	2,702	33,644	67.3
Total Revenue (a + b + c)	433,005	433,000	366,688	27,239	284,606	499,995	31,705	317,953	63.6
d. Tax-GDP Ratio (base 2015-16)	8.64	8.64	7.38	0.54	5.70	8.99	0.57	5.63	
e. Revenue-GDP ratio (base 2015-16)	9.64	9.64	8.26	0.61	6.41	9.99	0.63	6.30	

- Total revenue collection in FY23 was 8.26 percent of GDP and 84.7 percent of the revised budget target.
- Up to April 2024, total revenue collection increased by 11.7 % percent compared to the corresponding period of the previous fiscal year (FY23) and achievement as to the annual target is 63.6 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 36.37 percent above the actual revenue collected in FY23

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

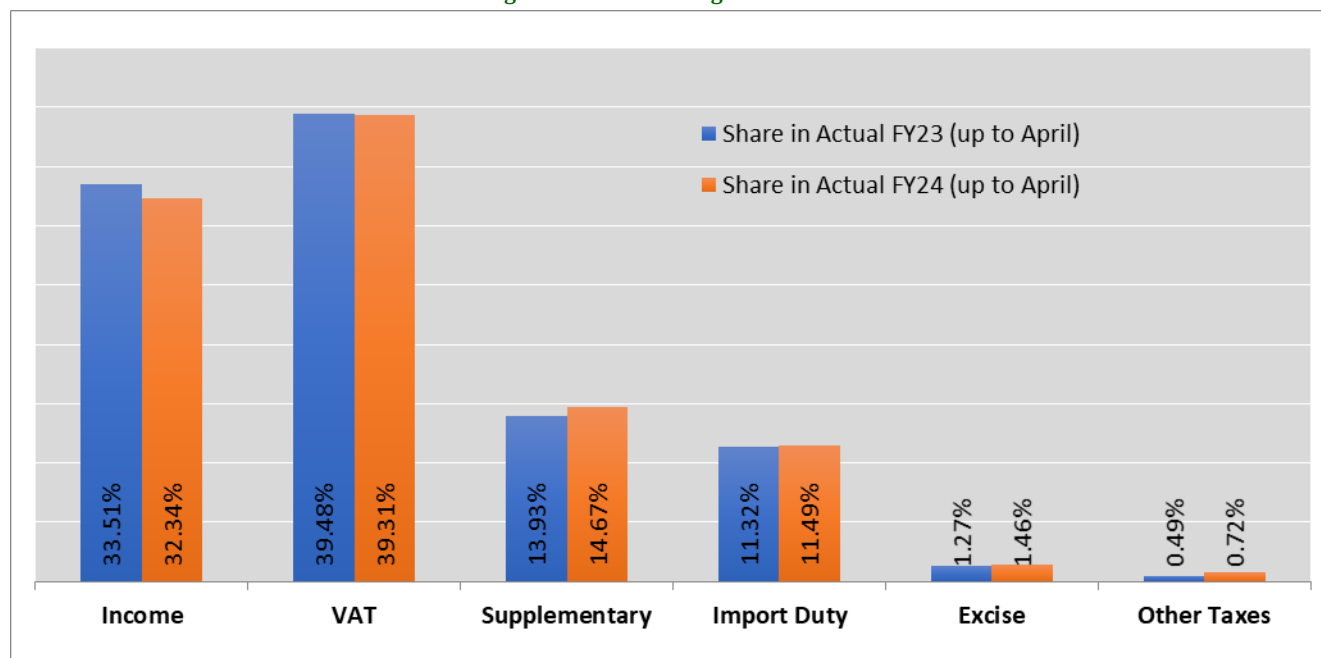
- A major share of the government revenue comes from NBR sources (87.4 percent up to April 2024).
- The growth rates of NBR and non-NBR tax revenue stood at 12.83 percent and -2.6 percent, respectively. Meanwhile, non-tax revenue collection grew by 6.1 percent compared to the corresponding period of the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 63.2 and 67.3 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 April 2024, a significant part of NBR tax revenue was generated from indirect taxes. Of the total NBR tax collected 39.31 percent came from VAT, 32.34 percent from Income Tax, 14.67

percent from Supplementary Duty, 11.49 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 April	Accounts 2022-23 up to April Revised	Accounts 2023-24 up to April Accounts April
	Budget	Revised	Accounts April		Budget	Revised Budget			
1	2	3	4	5	6	7	8	9	10
Revenues	433,003	433,000	27,239	366,700	499,995	478000	31,788	284,613	318,319
Tax Revenue	388,002	388,002	23,976	327,762	449,998	429000	29,082	252,894	284,670
Non-Tax Revenue	45,004	45,000	3,263	38,938	49,997	49000	2,706	31,719	33,649
Foreign Grants	3,271	3,263	422	2,752	3,900	3500	18	430	1,204
Total Revenue and Foreign Grants	436,274	436,263	27,661	369,452	503,895	481500	31,805	285,043	319,523
Non-Development Expenditure	411,406	414,283	38,842	369,882	475,281	453228	38,121	262,505	285,410
Net Outlay for Food Account Operation	540	1,097	426	1,013	502	-1234	405	12,272	4,287
Loans & Advances (Net)	6,501	3,520	-172	-2,178	8,420	2417	-565	-1,210	-4,334
Development Expenditure	259,617	241,607	18,798	205,394	277,582	260007	14,282	78,721	97,146
Development Program financed from Revenue Budget	3,155	3,732	306	4,568	3,768	4378	143	2,065	993
Non-ADP Project	7,721	7,436	104	5,795	7,986	7853	0	2,144	3,218
Annual Development Programme	246,066	227,566	18,235	192,163	263,000	245000	14,013	73,397	92,126
Non-ADP FFW and Transfer	2,675	2,873	153	2,868	2,828	2775	126	1,114	809
Total Expenditure	678,064	660,508	57,893	574,111	761,785	714418	52,243	352,288	382,510
Overall Balance (Including Grants)	241,790	224,245	-30,232	-204,659	257,890	-232918	-20,438	-67,245	-62,987
(In percent of GDP, base 2015-16)	-5.38	-5.65	-0.76	-5.15	-5.15	-4.61	-0.41	-1.69	-1.26
Overall Balance (Excluding Grants)	245,061	227,508	-30,654	-207,411	261,790	-236418	-20,456	-67,675	-64,191
(In percent of GDP, base 2015-16)	-5.46	-5.73	-0.77	-5.22	-5.23	-4.68	-0.41	-1.70	-1.28

- In FY23, the actual budget deficit (excluding grants) as a percentage of GDP was 5.22 percent. Including grants it was 5.15 percent of GDP;
- Budget deficit (excluding grants) for FY24 is estimated to be 5.23 percent of GDP. Including grants the deficit is expected to be 5.15 percent of GDP;
- For FY24, the actual overall balance up to April 2024 (excluding grants) witnesses a slightly negative value which was -1.28 percent of GDP.

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

5.0 Financing

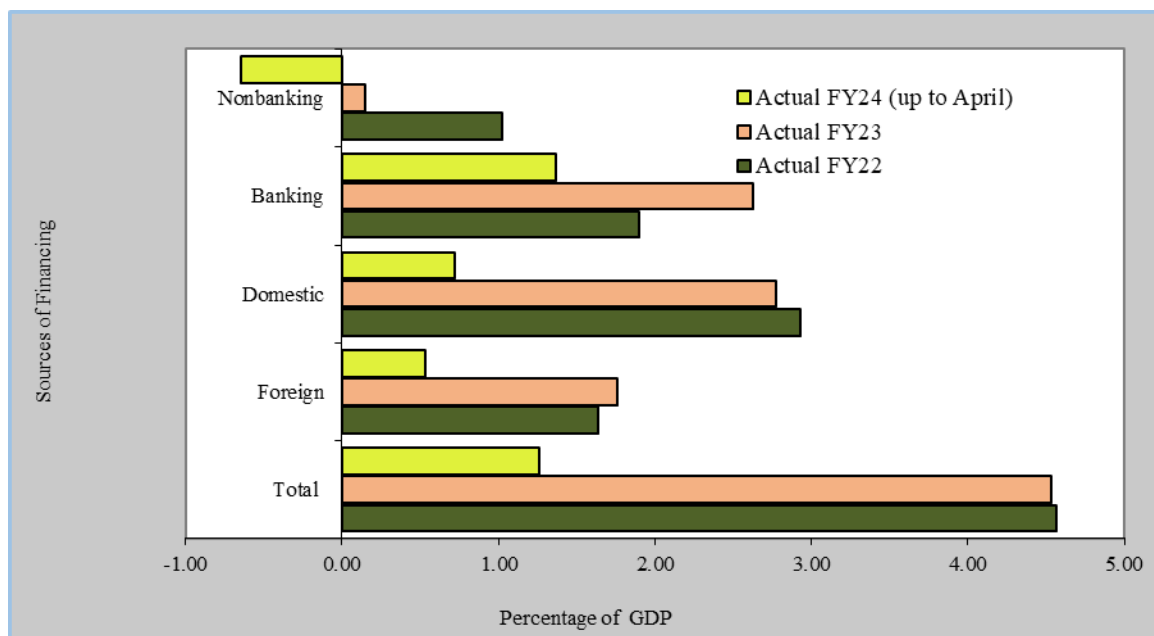
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year: 2023-24		Accounts FY23 up to April	Accounts FY24 up to April
	Budget	Revised	Accounts April		Budget	Accounts April		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	95,458	83,819	3,903	79,156	102,490	276	16,023	26,879
1.1 Foreign Borrowing	112,458	101,969	5,338	96,647	127,190	2,333	29,826	45,530
1.2 Amortization	-17,000	-18,150	-1,434	-17,491	-24,700	-2,057	-13,803	-18,651
2.0 Domestic Borrowing	146,335	140,425	26,203	124,573	155,395	20,116	50,331	36,197
2.1 Borrowing from Banking System (Net)	106,334	115,425	19,595	118,025	132,395	24,131	74,104	68,476
2.1.1 Long-Term Debt (Net)	68,192	73,900	3,400	52,335	86,580	14,494	39,435	46,940
2.1.2 Short-Term Debt (Net)	38,142	41,525	16,195	65,690	45,815	9,637	34,669	21,537
2.2 Non-Bank Borrowing (Net)	40,001	25,000	6,608	6,548	23,000	-4,014	-23,772	-32,279
2.2.1 National Savings Schemes (Net)	35,000	20,000	653	-3,347	18,000	-1,881	-3,397	-12,686
2.2.2 Others	5,001	5,000	5,954	9,895	5,000	-2,133	-20,376	-19,593
Total - Financing :	241,793	224,244	30106	203,729	257,885	20,393	66,354	63,076
(In percent of GDP) (Base: 2015-16)	5.38	5.65	0.67	4.54	5.15	0.40	1.48	1.25

Figure 8: Sources of Financing Deficit



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

APPENDICES

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

(In crore taka)

Sectors	Budget FY23	Revised Budget FY23	Actual FY23 (April)	Actual FY23 Up to April	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 Up to April
General Public Services	116,828	106,356	12,081	60,470	77,616	147,984	15,631	57,201
LGRD	6,948	6,696	543	3,963	6,097	7,324	681	4,765
Defence	38,110	34,439	2,671	20,890	30,439	40,190	1,952	18,663
Public Order and safety	27,524	25,377	2,225	16,602	23,926	28,812	2,023	18,840
Education & technology	51,637	51,484	5,015	36,119	47,147	57,394	4,003	39,679
Health	18,199	17,565	1,596	9,792	14,096	22,587	1,183	11,088
Social Security and Welfare	28,589	29,825	2,757	13,673	28,980	31,343	2,543	19,472
Housing	1,892	1,899	127	839	1,779	1,949	114	866
Recreation, Culture and Religious Affairs	2,400	2,383	147	1,467	2,090	2,535	117	1,544
Fuel and Energy	129	102	8	72	92	133	6	64
Agriculture	25,978	35,647	4,059	24,579	34,544	27,354	494	20,326
Industrial & Economic Services	1,442	1,299	78	814	1,091	1,487	56	769
Transport and Communication	11,356	11,201	1,058	6,548	9,875	11,813	768	6,802
Interest	80,375	90,013	6,475	66,678	92,110	94,376	8,552	85,341
Total - Operating Revenue Expenditure	411,407	414,285	38,842	262,505	369,882	475,281	38,123	285,421

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 (April)	Actual FY23 (up to April)	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY24 (up to April) as % Budget FY24
Sub-total = GPS	116,828	106,356	12,081	60,470	77,616	147,984	15,631	57,201	38.7
Office of the President	31	28	2	16	21	32	2	18	56.9
Bangladesh Parliament	340	306	23	174	249	335	18	172	51.5
Prime Minister's Office	800	723	80	521	648	931	55	680	73.0
Cabinet Division	84	81	7	45	62	103	7	49	47.5

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY24 (up to April) as % Budget FY24
Election Commission Secretariat	789	674	48	362	525	2,124	124	2,233	105.1
Ministry of Public Administration	3,448	3,191	211	1,594	2,165	3,536	163	1,668	47.2
Bangladesh Public Service Commission	88	86	8	61	78	101	13	65	64.3
Finance Division	105,390	95,988	11,461	55,579	70,698	134,981	15,110	49,578	36.7
Internal Resources Division	2,975	2,669	113	871	1,537	3,113	84	981	31.5
Financial Institutions Division	93	80	1	51	78	98	2	69	70.9
Economic Relations Division	816	691	6	246	286	699	4	1,266	181.0
Planning Division	91	69	6	49	62	88	4	50	56.3
Implementation Monitoring and Evaluation Division	65	54	7	22	50	61	7	26	42.2
Statistics and Informatics Division	271	206	17	125	160	261	13	121	46.4
Ministry of Foreign Affairs	1,547	1,510	91	754	998	1,521	27	224	14.7
Sub-total = LGRD	6,948	6,696	543	3,963	6,097	7,324	681	4,765	65.1
Local Government Division	5,861	5,634	511	3,490	5,077	6,200	658	4,261	68.7
Rural Development and Cooperative Division	681	621	29	446	586	671	20	471	70.3
Ministry of Chittagong Hill Tracts Affairs	406	441	3	27	434	453	2	32	7.1
Sub-total = Defence	38,110	34,439	2,671	20,890	30,439	40,190	1,952	18,663	46.4
Ministry of Defence -Defence Services	36,156	32,636	2,557	19,913	28,675	38,284	1,849	17,688	46.2
Ministry of Defence -Others Services	1,909	1,766	112	954	1,730	1,861	101	953	51.2
Armed Forces Division	45	37	3	22	34	45	3	22	47.8
Sub-total=POS	27,524	25,377	2,225	16,602	23,926	28,812	2,023	18,840	65.4
Supreme Court of Bangladesh	230	209	19	139	186	237	16	166	70.2
Law and Justice Division	1,612	1,421	126	839	1,082	1,766	87	890	50.4
Public Security Division	22,980	21,458	1,892	14,230	20,609	23,981	1,730	16,202	67.6
Legislative and Parliamentary Affairs Division	39	33	2	19	30	41	5	28	69.6
Anti-Corruption Commission Bangladesh	160	133	11	80	113	166	10	91	54.8
Security Service Division	2,503	2,122	175	1,294	1,907	2,621	175	1,462	55.8
Sub-total = Edu	51,637	51,484	5,015	36,119	47,147	57,394	4,003	39,679	69.1
Ministry of Primary and Mass Education	20,119	19,918	2,111	13,352	17,565	22,704	1,274	14,772	65.1
Secondary and Higher Education Division	23,360	23,588	2,077	17,353	22,404	25,931	1,988	18,921	73.0
Ministry of Science and Technology	602	578	11	353	551	627	2	380	60.6
Information & Communication Technology Division	386	335	41	222	287	352	8	195	55.4

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY24 (up to April) as % Budget FY24
Technical and Madrasa Education Division	7,170	7,065	775	4,838	6,341	7,779	732	5,411	69.6
Sub-total = Health	18,199	17,565	1,596	9,792	14,096	22,587	1,183	11,088	49.1
Health Services Division	13,430	13,261	1,273	7,500	11,003	17,221	897	8,456	49.1
Medical Education and Family Welfare Division	4,768	4,304	323	2,292	3,092	5,367	286	2,632	49.0
Sub-total = SSW	28,589	29,825	2,757	13,673	28,980	31,343	2,543	19,472	62.1
Ministry of Social Welfare	9,401	9,325	1,724	6,385	8,936	11,033	1,207	7,383	66.9
Ministry of Women and Children'S Affairs	3,507	3,608	116	621	3,392	3,778	38	873	23.1
Ministry of Food	4,335	4,842	2	34	4,422	5,084	243	3,792	74.6
Ministry of Disaster Management and Relief	5,494	6,233	313	2,145	6,583	5,532	642	2,698	48.8
Ministry of Liberation War Affairs	5,851	5,816	603	4,489	5,647	5,916	412	4,727	79.9
Sub-total = HCS	1,892	1,899	127	839	1,779	1,949	114	866	44.5
Ministry of Housing and Public Works	1,892	1,899	127	839	1,779	1,949	114	866	44.5
Sub-total = RCRA	2,400	2,383	147	1,467	2,090	2,535	117	1,544	60.9
Ministry of Information and Broadcasting	816	854	56	585	767	839	39	525	62.6
Ministry of Cultural Affairs	390	367	21	241	337	437	14	265	60.8
Ministry of Religious Affairs	318	314	7	173	302	333	25	206	61.8
Ministry of Youth and Sports	876	848	63	468	683	927	39	548	59.1
Sub-total = FE	129	102	8	72	92	133	6	64	48.4
Energy and Mineral Resources Division	72	60	6	40	54	83	4	46	55.6
Power Division	57	41	2	31	37	50	1	18	36.6
Sub-total = Agr	25,978	35,647	4,059	24,579	34,544	27,354	494	20,326	74.3
Ministry of Agriculture	19,881	29,705	3,391	20,875	29,108	20,770	270	16,474	79.3
Ministry of Fisheries and Livestock	1,726	1,668	98	753	1,515	1,813	74	923	50.9
Ministry of Environment Forest and Climate Change	762	720	65	470	638	788	48	566	71.9
Ministry of Land	1,351	1,331	132	826	1,090	1,533	101	915	59.7
Ministry of Water Resources	2,258	2,223	373	1,655	2,193	2,450	1	1,448	59.1
Sub-total = IES	1,442	1,299	78	814	1,091	1,487	56	769	51.7
Ministry of Commerce	300	254	14	156	201	285	14	114	39.9
Ministry of Labour and Employment	199	187	11	82	115	223	10	99	44.4
Ministry of Industries	376	332	4	237	315	370	3	246	66.5
Ministry of Expatriates' Welfare and Overseas Employment	357	332	29	216	292	392	18	180	46.0

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY24 (up to April) as % Budget FY24
Ministry of Textiles and Jute	210	194	20	122	170	216	11	130	60.1
Sub-total = TC	11,356	11,201	1,058	6,548	9,875	11,813	768	6,802	57.6
Road Transport and Highways Division	5,352	5,351	597	2,666	4,703	5,648	363	2,921	51.7
Ministry of Railways	3,924	3,882	331	2,488	3,328	4,050	285	2,439	60.2
Ministry of Shipping	821	776	12	505	737	846	24	523	61.8
Ministry of Civil Aviation and Tourism	72	60	2	43	57	54	1	32	58.4
Posts and Telecommunication Division	1,181	1,127	116	844	1,047	1,206	95	885	73.4
Bridges Division	7	5	0	2	3	9	0	3	28.4
Sub-total = Interest	80,375	90,013	6,475	66,678	92,110	94,376	8,552	85,341	90.4
Domestic	73,175	80,691	5,706	60,977	82,673	82,000	7,373	72,487	88.4
Foreign	7,200	9,322	769	5,702	9,437	12,376	1,180	12,854	103.9
Total Operating Revenue Expenditure	411,407	414,285	38,842	262,505	369,882	475,281	38,123	285,421	60.1

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to April)	Budget FY24	Actual FY24 (up to April)	Actual FY23 (up to April) as % of Budget FY23	Actual FY24 (up to April) as % of Budget FY24
1	2	3	4	5	6	7	8	9
Pay and Allowances	74,266	73,172	63,847	51,082	80,463	53,677	68.8	66.7
Pay of Officers	11,958	11,474	9,811	8,080	13,316	8,421	67.6	63.2
Pay of Establishment	27,340	26,939	24,433	20,232	29,236	20,575	74.0	70.4
Allowances	34,968	34,760	29,603	22,770	37,911	24,682	65.1	65.1
Goods and Services	38,986	39,071	33,882	20,260	44,232	24,974	52.0	56.5
Supplies and Services	28,234	28,622	24,447	15,610	32,801	19,246	55.3	58.7
Repairs Maintenance and Rehabilitation	10,751	10,449	9,435	4,650	11,431	5,728	43.3	50.1
Interest Payments	80,375	90,013	92,110	66,678	94,376	85,341	83.0	90.4
Domestic	73,175	80,691	82,673	60,977	82,000	72,487	83.3	88.4
Foreign	7,200	9,322	9,437	5,702	12,376	12,854	79.2	103.9
Subsidies and Incentives and Current Transfers	174,925	185,696	167,269	110,862	209,902	115,530	63.4	55.0
Subsidies	56,535	77,196	70,719	47,635	84,002	42,849	84.3	51.0

Grants in Aid	67,210	60,561	56,160	38,128	72,059	41,831	56.7	58.1
Pensions and Gratuities	31,036	29,137	22,317	17,867	32,869	18,692	57.6	56.9
Others	4,919	3,576	2,883	1,532	5,747	2,258	31.1	39.3
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	357,108	248,882	436,247	279,522	66.7	64.1
Acquisition of Assets and Works	22,975	16,587	12,550	6,898	22,082	4,679	30.0	21.2
Acquisition of Assets	21,904	15,800	12,107	6,682	21,121	4,579	30.5	21.7
Acquisition of Land	1,071	788	443	216	961	100	20.2	10.4
Total - Augmented Operating Recurrent Expenditure (A+B):	396,218	406,673	369,658	255,780	458,329	284,201	64.6	62.0
Investments in Shares and Equities (C)	15,143	7,558	224	224	16,952	545	1.5	3.2
Share Capital	15,143	7,558	224	224	16,952	545	1.5	3.2
Foreign Financial Assets (F)	46	52	0	0	0	674	0.0	0.0
Total Operating Capital Expenditure (B+C+F)	38,164	24,198	12,774	7,122	39,034	5,899	18.7	15.1
Total- Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F)	411,407	414,283	369,882	256,005	475,281	285,421	62.2	60.1

Appendix 4: Development Expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY23 (up to April) as % of Revised Budget FY23	Actual FY24 (up to April) as % Budget FY24
Sub-total = GPS	17,841.90	18,112.99	618.75	5,868.95	12,091.73	19,895.73	148.46	5,282.60	32.40	26.55
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	91.64	2,147.57	2,812.14	3,520.22	68.39	1,311.86	53.40	37.27
Cabinet Division	53.29	26.98	0.00	0.34	25.03	7.52	0.00	0.43	1.24	5.66
Election Commission Secretariat	749.00	748.69	124.15	264.66	352.74	282.45	11.34	137.36	35.35	48.63
Ministry of Public Administration	663.23	401.83	68.61	140.44	330.25	1,003.00	45.74	294.28	34.95	29.34
Bangladesh Public Service Commission	36.00	30.00	1.42	6.10	19.36	30.00	0.44	8.98	20.33	29.94
Finance Division/3	6,302.25	5,511.71	188.15	2,111.17	5,279.66	6,543.36	10.84	2,658.94	38.30	40.64
Internal Resources Division	502.47	101.30	20.85	22.23	53.93	382.51	2.41	17.46	21.95	4.57
Financial Institutions Division	2,758.65	3,275.83	116.53	1,106.14	2,831.23	2,851.30	0.00	769.95	33.77	27.00

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY23 (up to April) as % of Revised Budget FY23	Actual FY24 (up to April) as % Budget FY24
Economic Relations Division	76.68	47.99	0.29	6.16	42.86	65.61	0.95	7.75	12.83	11.82
Planning Division/4	1,272.24	3,542.84	1.73	13.84	84.31	4,794.61	0.92	23.19	0.39	0.48
Implementation Monitoring and Evaluation Division	209.55	136.89	0.39	2.27	134.68	122.58	4.68	7.90	1.66	6.45
Statistics and Informatics Division	139.00	175.98	4.99	48.04	125.03	154.13	2.75	44.49	27.30	28.86
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	3,310.66	15,533.73	35,027.29	42,018.10	3,352.88	18,921.31	37.54	45.03
Local Government Division	35,845.94	39,567.87	3,272.45	14,784.93	33,537.53	40,503.92	3,209.16	18,209.75	37.37	44.96
Rural Development and Cooperative Division	964.43	847.24	8.65	306.57	621.86	762.47	71.40	287.95	36.18	37.77
Ministry of Chittagong Hill Tracts Affairs	932.18	960.21	29.56	442.24	867.90	751.71	72.32	423.60	46.06	56.35
Sub-total = Defence	1,885.00	1,837.91	62.92	333.33	1,350.23	1,542.25	74.63	523.52	18.14	33.94
Ministry of Defence -Defence Services	1,885.00	1,837.91	62.92	333.33	1,350.23	1,542.25	74.63	523.52	18.14	33.94
Sub-total=POS	3,628.48	2,526.77	74.71	768.57	1,866.41	3,454.72	134.82	1,436.81	30.42	41.59
Law and Justice Division	310.71	332.40	19.45	96.27	239.95	175.91	40.46	126.91	28.96	72.15
Public Security Division	1,613.73	1,119.05	37.92	268.34	664.14	1,716.06	71.50	528.59	23.98	30.80
Legislative and Parliamentary Affairs Division	1.00	1.20	0.17	0.57	0.96	2.00	0.25	1.33	47.13	66.49
Anti-Corruption Commission Bangladesh	18.71	11.03	0.07	0.47	7.74	18.44	0.00	6.02	4.29	32.65
Security Service Division	1,684.33	1,063.09	17.10	402.92	953.61	1,542.31	22.60	773.95	37.90	50.18
Sub-total = Edu	48,340.49	33,685.72	1,378.43	10,053.78	28,281.17	46,743.99	1,054.65	14,613.32	29.85	31.26
Ministry of Primary and Mass Education	11,641.55	7,784.68	577.94	2,752.79	6,250.44	12,018.41	630.03	4,508.71	35.36	37.52
Secondary and Higher Education Division	16,600.54	10,064.60	388.75	4,617.26	8,091.97	16,906.71	249.01	3,633.02	45.88	21.49
Ministry of Science and Technology	16,011.46	12,243.27	156.29	1,218.81	11,071.57	12,980.13	4.58	4,615.36	9.95	35.56
Information & Communication Technology Division	1,529.94	1,507.17	161.10	688.79	1,439.81	2,015.93	91.95	1,028.65	45.70	51.03
Technical and Madrasa Education Division	2,557.00	2,086.00	94.35	776.14	1,427.37	2,822.81	79.08	827.57	37.21	29.32
Sub-total = Health	18,665.30	12,183.77	479.81	2,825.73	8,425.55	15,464.08	582.99	3,458.51	23.19	22.36
Health Services Division	15,851.47	9,790.96	410.96	2,405.46	6,659.74	12,210.07	477.68	2,816.30	24.57	23.07
Medical Education and Family Welfare Division	2,813.83	2,392.81	68.86	420.27	1,765.80	3,254.01	105.32	642.22	17.56	19.74
Sub-total = SSW	8,786.06	9,255.70	596.91	3,216.91	8,479.66	9,004.90	640.62	3,383.25	34.76	37.57
Ministry of Social Welfare	798.81	698.41	73.04	271.52	526.53	1,183.65	75.37	227.36	38.88	19.21
Ministry of Women and Children's Affairs	783.44	794.47	35.50	305.32	836.20	976.32	39.87	388.31	38.43	39.77

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY23 (up to April) as % of Revised Budget FY23	Actual FY24 (up to April) as % Budget FY24
Ministry of Food	1,336.45	987.02	4.78	178.07	591.79	932.05	5.40	333.24	18.04	35.75
Ministry of Disaster Management and Relief	4,734.57	4,530.66	354.23	1,840.21	4,326.80	4,585.43	403.64	1,749.50	40.62	38.15
Ministry of Liberation War Affairs	1,132.79	2,245.14	129.38	621.79	2,198.33	1,327.45	116.33	684.85	27.69	51.59
Sub-total = HCS	4,928.86	6,798.40	328.00	2,938.37	5,964.63	5,479.47	343.62	2,285.03	43.22	41.70
Ministry of Housing and Public Works	4,928.86	6,798.40	328.00	2,938.37	5,964.63	5,479.47	343.62	2,285.03	43.22	41.70
Sub-total = RCRA	2,969.77	5,348.71	632.20	2,210.85	4,667.42	3,032.39	218.89	2,056.24	41.33	67.81
Ministry of Information and Broadcasting	282.00	521.32	20.28	80.39	380.97	211.68	29.60	72.44	15.42	34.22
Ministry of Cultural Affairs	247.34	294.34	28.18	127.68	249.19	262.08	19.47	137.79	43.38	52.58
Ministry of Religious Affairs	2,034.74	3,746.55	423.95	1,754.69	3,433.03	2,176.15	36.92	1,587.83	46.83	72.96
Ministry of Youth and Sports	405.69	786.50	159.79	248.09	604.24	382.48	132.91	258.18	31.54	67.50
Sub-total = FE	25,936.76	27,088.30	4,582.89	7,941.08	26,973.83	34,686.48	846.61	15,551.29	29.32	44.83
Energy and Mineral Resources Division	1,797.65	1,841.65	7.16	189.62	1,720.67	911.44	138.61	284.89	10.30	31.26
Power Division	24,139.11	25,246.65	4,575.74	7,751.46	25,253.16	33,775.04	708.00	15,266.40	30.70	45.20
Sub-total = Agr	16,129.67	18,653.64	2,452.81	7,610.21	14,441.64	16,346.32	2,503.63	9,334.09	40.80	57.10
Ministry of Agriculture	4,338.84	4,100.41	112.16	1,699.09	3,429.10	4,347.97	147.46	2,017.55	41.44	46.40
Ministry of Fisheries and Livestock	2,081.45	1,965.40	54.47	365.82	1,569.50	2,427.15	65.59	543.30	18.61	22.38
Ministry of Environment Forest and Climate Change	738.69	637.31	9.67	84.12	572.97	851.32	9.11	103.24	13.20	12.13
Ministry of Land	1,032.54	618.28	8.06	70.52	174.00	925.54	10.54	277.07	11.41	29.94
Ministry of Water Resources	7,938.15	11,332.24	2,268.43	5,390.66	8,696.06	7,794.34	2,270.93	6,392.93	47.57	82.02
Sub-total = IES	2,599.38	2,996.91	202.61	902.71	2,578.39	4,101.22	177.75	1,566.77	30.12	38.20
Ministry of Commerce	244.90	147.37	0.28	11.10	140.47	308.12	0.21	10.65	7.53	3.46
Ministry of Labour and Employment	158.00	282.50	45.15	106.33	215.04	123.79	2.15	92.62	37.64	74.82
Ministry of Industries	1,144.78	1,890.58	128.42	583.09	1,715.46	2,652.95	141.94	1,292.74	30.84	48.73
Ministry of Expatriates' Welfare and Overseas Employment	632.70	267.46	19.40	101.13	197.43	625.98	7.50	57.19	37.81	9.14
Ministry of Textiles and Jute	419.00	409.00	9.36	101.05	309.98	390.38	25.96	113.58	24.71	29.09
Sub-total = TC	70,161.72	61,744.87	4,076.90	18,516.50	55,245.92	75,816.81	4,202.62	18,733.64	29.99	24.71
Road Transport and Highways Division	31,295.87	29,896.58	2,816.91	10,560.91	26,291.06	34,062.21	1,762.41	9,578.77	35.32	28.12
Ministry of Railways	14,928.66	12,596.47	367.09	1,702.38	11,374.74	14,960.06	247.94	1,364.74	13.51	9.12
Ministry of Shipping	6,402.48	4,697.71	499.35	1,788.79	3,947.30	9,954.72	1,142.87	2,762.43	38.08	27.75

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY23 (up to April) as % of Revised Budget FY23	Actual FY24 (up to April) as % Budget FY24
Ministry of Civil Aviation and Tourism	6,931.96	5,568.16	350.12	1,439.17	5,100.10	6,542.28	117.00	1,472.19	25.85	22.50
Posts and Telecommunication Division	1,312.91	1,918.51	43.42	453.16	1,588.83	1,233.28	339.41	553.41	23.62	44.87
Bridges Division	9,289.84	7,067.44	0.00	2,572.10	6,943.88	9,064.26	592.98	3,002.10	36.39	33.12
Total Development Revenue Expenditure	259,615.94	241,609.01	18,797.61	78,720.72	205,393.86	277,586.46	14,282.19	97,146.37	32.58	35.00

Appendix 5: Revenue Collection

(in crore taka)

Sectors	Fiscal Year 2022-23						Fiscal Year 2023-24		
	Actual FY22	Budget FY23	Revised Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)
Tax Revenue (a+b)	299,670.0	387,998.6	387,998.6	23,975.2	252,884.1	327,745.7	449,998.2	29,002.7	284,309.6
a. NBR	292,967.8	370,000.0	370,000.0	23,435.0	246,331.3	319,767.5	429,999.7	28,421.0	277,924.8
a.1 Income	96,162.8	121,020.0	121,094.0	6,689.8	77,878.3	107,163.1	153,260.0	8,412.9	89,885.6
a.2 VAT	117,040.8	141,191.6	146,226.8	9,767.0	97,879.8	126,244.3	163,836.4	11,835.0	109,260.9
a.3 Supplementary	41,185.8	58,524.5	53,675.0	4,022.3	36,721.6	44,533.5	60,703.3	4,479.8	40,777.7
a.4 Import Duty	34,367.8	43,994.3	43,994.0	2,629.2	28,848.1	36,181.7	46,015.0	3,291.9	31,919.8
a.5 Export	0.9	62.8	63.0	0.0	2.8	2.9	66.0	0.0	0.1
a.6 Excise	3,106.7	4,126.7	3,941.2	187.7	3,701.5	4,063.2	4,579.0	191.3	4,069.7
a.6 Other Taxes	1,103.0	1,080.0	1,006.0	139.0	1,299.3	1,578.9	1,540.0	210.1	2,010.8
b. Non-NBR	6,702.1	17,998.6	17,998.6	540.2	6,552.8	7,978.2	19,998.4	581.7	6,384.8
b.1 Narcotics & Liquor	332.9	151.7	151.7	31.6	504.9	607.2	457.7	42.5	467.5
b.2 Vehicles	1,642.5	1,264.0	1,264.0	119.5	1,382.7	1,688.0	3,000.0	150.2	1,420.8
b.3 Land Revenue	859.2	2,084.5	2,084.5	69.7	788.8	992.9	2,210.0	75.8	825.6
b.4 Stamp Duty	3,390.9	13,878.7	13,880.7	262.6	3,375.8	4,092.5	13,617.6	250.0	3,112.1
b.5 Surcharge	476.5	619.7	617.7	56.8	500.6	597.4	713.2	63.2	558.8
c. Non-tax Revenue	35,595.0	45,006.0	45,001.0	3,263.5	31,721.8	38,942.1	49,996.7	2,702.1	33,643.8
c.1 Dividend and Profit	5,019.4	1,884.2	1,477.8	30.0	1,455.9	1,745.7	9,346.3	35.1	11,338.8
c.2 Interest	1,950.2	16,669.7	15,471.0	223.9	4,429.4	5,314.9	7,521.3	127.5	1,659.5
c.3 Administrative Fees and Charges	2,364.9	7,920.7	7,824.2	172.0	2,211.2	2,681.5	5,864.2	170.1	2,162.2
c.4 Fines, Penalties and Forfeiture	1,094.1	478.2	427.1	98.5	990.3	1,248.1	984.7	96.0	1,287.0

		Fiscal Year 2022-23					Fiscal Year 2023-24		
Sectors	Actual FY22	Budget FY23	Revised Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23	Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)
c.5 Receipts for Services Rendered	5,232.4	6,768.3	8,100.0	373.9	4,901.4	6,001.9	8,698.4	343.2	4,310.8
c.6 Rents, Leases and Recoveries	891.2	350.4	391.7	197.0	799.1	1,109.9	548.1	170.9	934.5
c.7 Tolls and Levies	830.7	1,127.5	1,127.5	82.7	763.6	899.4	1,230.9	87.3	791.2
c.8 Non-Commercial Sales	2,807.2	2,350.1	2,855.9	194.2	1,827.0	2,242.1	4,046.7	185.1	1,803.9
c.9 Other Non-Tax Revenue and Receipts	15,097.6	7,159.8	7,035.7	1,881.3	14,152.4	17,452.4	11,665.4	1,472.6	9,192.4
c.10 Capital Revenue	307.4	297.1	290.0	10.0	191.6	246.3	90.7	14.4	163.5
Total Revenue (a+b+c)	335,265.0	433,004.6	432,999.6	27,238.7	284,605.9	366,687.8	499,994.9	31,704.9	317,953.3
d. Tax-GDP Ratio (base: 2015-16)	7.55	8.64	8.64	0.53	5.63	7.30	8.99	0.58	5.68
e.Revenue-GDP ratio (base 2015-16)	8.44	9.64	9.64	0.61	6.34	8.17	9.99	0.63	6.35

Appendix 6: Revenue Receipts (Growth Scenario)

Sectors	(Revised Budget FY23/Budget FY23)*100	(Budget FY24/Actual FY23)*100	(Budget FY24/ Revised Budget FY23)*100	Share in Total Revenue Actual FY23	(Actual FY24 up to April/Actual FY23 up to April)*100	(Actual FY24 up to April/ Budget FY24)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	137.3	116.0	89.4	112.4	63.2
a. NBR	100.0	134.5	116.2	87.2	112.8	64.6
a.1 Income	100.1	143.0	126.6	29.2	115.4	58.6
a.2 VAT	103.6	129.8	112.0	34.4	111.6	66.7
a.3 Supplementary	91.7	136.3	113.1	12.1	111.0	67.2
a.4 Import Duty	100.0	127.2	104.6	9.9	110.6	69.4
a.5 Export	100.3	2313.1	104.8	0.0	3.9	0.2
a.6 Excise	95.5	112.7	116.2	1.1	109.9	88.9
a.6 Other Taxes	93.1	97.5	153.1	0.4	154.8	130.6
b. Non-NBR	100.0	250.7	111.1	2.2	97.4	31.9
b.1 Narcotics & Liquor	100.0	75.4	301.7	0.2	92.6	102.1
b.2 Vehicles	100.0	177.7	237.3	0.5	102.8	47.4
b.3 Land Revenue	100.0	222.6	106.0	0.3	104.7	37.4
b.4 Stamp Duty	100.0	332.7	98.1	1.1	92.2	22.9

b.5 Surcharge	99.7	119.4	115.5	0.2	111.6	78.4
c. Non-tax Revenue	100.0	128.4	111.1	10.6	106.1	67.3
c.1 Dividend and Profit	78.4	535.4	632.4	0.5	778.8	121.3
c.2 Interest	92.8	141.5	48.6	1.4	37.5	22.1
c.3 Administrative Fees and Charges	98.8	218.7	74.9	0.7	97.8	36.9
c.4 Fines, Penalties and Forfeiture	89.3	78.9	230.6	0.3	130.0	130.7
c.5 Receipts for Services Rendered	119.7	144.9	107.4	1.6	88.0	49.6
c.6 Rents, Leases and Recoveries	111.8	49.4	139.9	0.3	116.9	170.5
c.7 Tolls and Levies	100.0	136.9	109.2	0.2	103.6	64.3
c.8 Non-Commercial Sales	121.5	180.5	141.7	0.6	98.7	44.6
c.9 Other Non-Tax Revenue and Receipts	98.3	66.8	165.8	4.8	65.0	78.8
c.10 Capital Revenue	97.6	36.8	31.3	0.1	85.3	180.2
Total Revenue (a+b+c)	100.0	136.4	115.5	100.0	111.7	63.6

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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