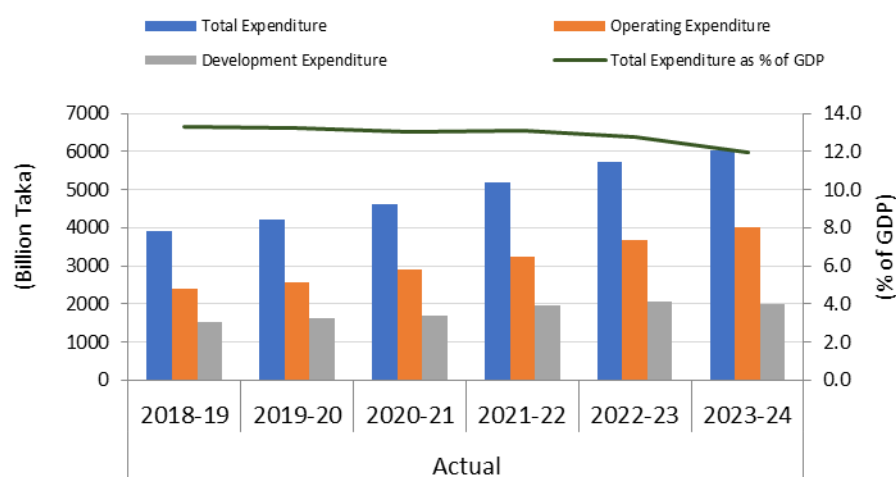


Monthly Report on Fiscal Position

June 2024

(Fiscal Year 2023-24)

Government Expenditure



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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 June, 2024 in the current fiscal year (FY24) is 89.5 percent of the operating budget estimates. Actual development expenditure during the same period is 77.4 percent of the development budget estimate. Note that, two memorandum items (Net Outlay of the Food Accounts Operation, and Loans and Advances) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to June 2024, 85.5 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (88.5 percent). Total NBR tax collection is 88.2 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 June 2024, in FY24, the overall balance (excluding grants) witnessed a negative value which was 3.83 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	Revised Budget FY24	Budget FY24 as % of Budget FY23	Revised Budget FY24 as % of Revised Budget FY23	Revised Budget FY24 as % of Actual FY23	Actual FY24 (up to June)	Actual FY24 (up to June) as % of Revised Budget FY24
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	116,828	106,356	77,616	21.0	73.0	147,984	118,320	126.7	111.2	152.4	85,242	72.0
LGRD	6,948	6,696	6,097	1.6	91.1	7,324	7,236	105.4	108.1	118.7	6,158	85.1
Defense	38,110	34,439	30,439	8.2	88.4	40,190	36,331	105.5	105.5	119.4	31,578	86.9
POS	27,524	25,377	23,926	6.5	94.3	28,812	27,575	104.7	108.7	115.2	25,887	93.9
Edu	51,637	51,484	47,147	12.7	91.6	57,394	55,837	111.1	108.5	118.4	51,100	91.5
Health	18,199	17,565	14,096	3.8	80.2	22,587	18,446	124.1	105.0	130.9	15,173	82.3
SSW	28,589	29,825	28,980	7.8	97.2	31,343	31,722	109.6	106.4	109.5	27,208	85.8
Housing	1,892	1,899	1,788	0.5	94.2	1,949	1,833	103.0	96.5	102.5	1,660	90.6
RCRA	2,400	2,383	2,090	0.6	87.7	2,535	2,484	105.6	104.2	118.8	2,163	87.1
F&E	129	102	92	0.0	90.2	133	128	103.2	126.1	139.8	92	72.0
Agri	25,978	35,647	34,544	9.3	96.9	27,354	35,108	105.3	98.5	101.6	33,580	95.6
IES	1,442	1,299	1,091	0.3	84.0	1,487	1,350	103.1	103.9	123.7	1,054	78.1
TC (Tarns & Com)	11,356	11,201	9,958	2.7	88.9	11,813	11,558	104.0	103.2	116.1	9,794	84.7
Interest Payment	80,375	90,013	92,110	24.9	102.3	94,376	105,300	117.4	117.0	114.3	114,756	109.0
Total	411,407	414,285	369,974	100	89.3	475,281	453,228	115.5	109.4	122.5	405,446	89.5

Some of the noteworthy features are:

- FY24 revised budget is 9.4 percent higher than FY23 revised budget and 22.5 percent higher than FY23 actual expenditure;
- Up to June 2024, spending in Interest payments, Agriculture, Public order and safety (POS), Education (Edu), and Housing were on the higher side. On the other hand sectors such as Fuel and Energy (F&E), General Public Services (GPS), and Industries and Economic Services (IES) had lesser 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 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	35.7	26.5	2.7	9.3	24.9	0.9
Sector Share in Revised Budget FY24	40.2	25.4	2.6	7.7	23.2	0.8
Sector share in Actual expenditure FY24 (Up to June)	35.2	25.0	2.4	8.3	28.3	0.8

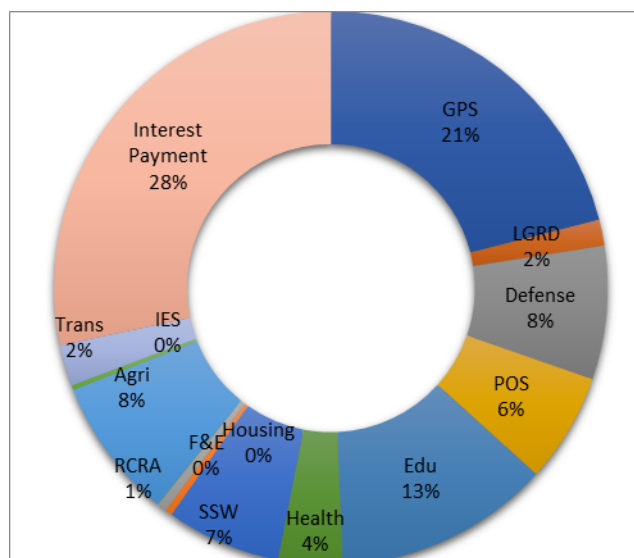
Note:

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 includes Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- In the revised budget for FY24, the share of the administration sector increased and shares of all other categories declined in comparison to their shares in the actual expenditure of FY23;
- In FY24, among all categories, the actual expenditure in the administration sector was the highest. During this period, the share of Interest Payment (in the total expenditure) increased compared to the previous year's.

1.1.3 Sectors' Share in Resource Utilization

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



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

- Individually the largest share goes to Interest Payment (28 percent) followed by General Public Service (21 percent), Education (13 percent), Defense (8 percent), and Agriculture (8 percent) .

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to June 2024)

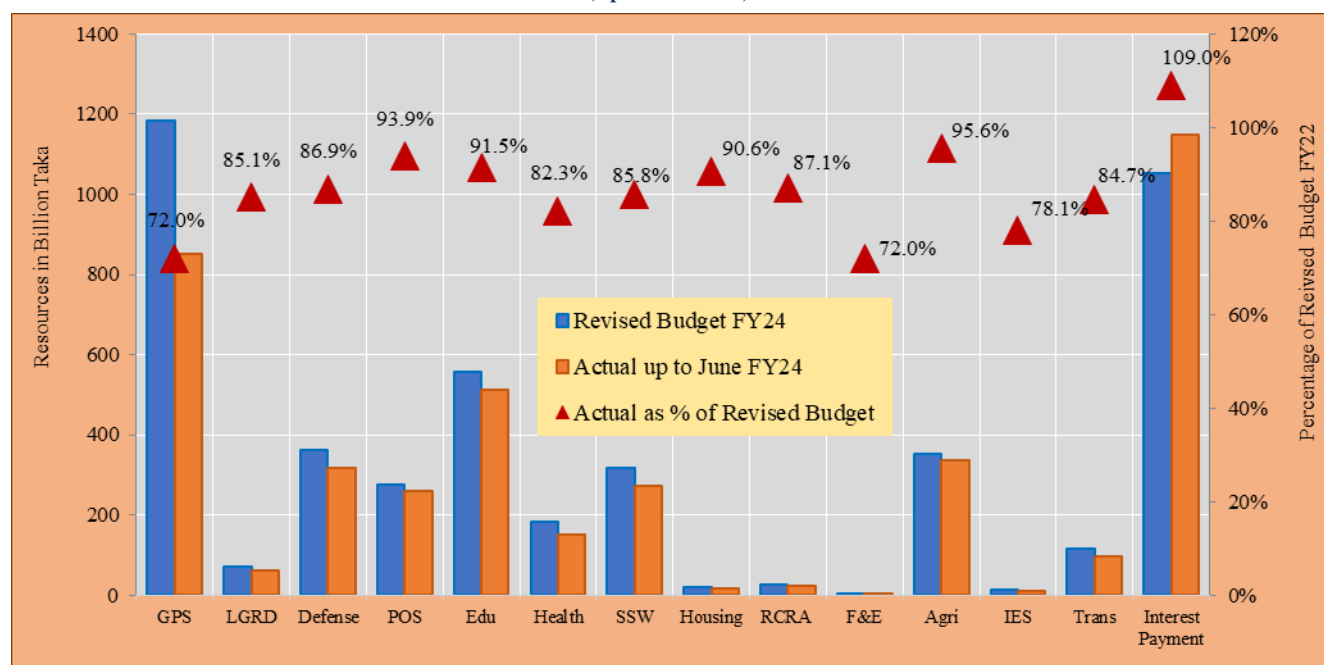


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (109%), Agriculture (95.6%), Public Order and Safety (93.9%), Education (91.5%), and Housing (90.6%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

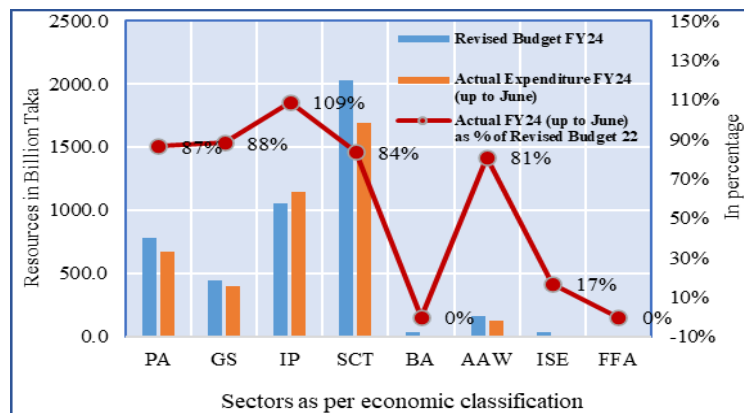
1.1.5 Ministry-wise Utilization

For FY24, actual spending (operating) is 89.5 percent of the revised budget estimate, which was 89.3 percent in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

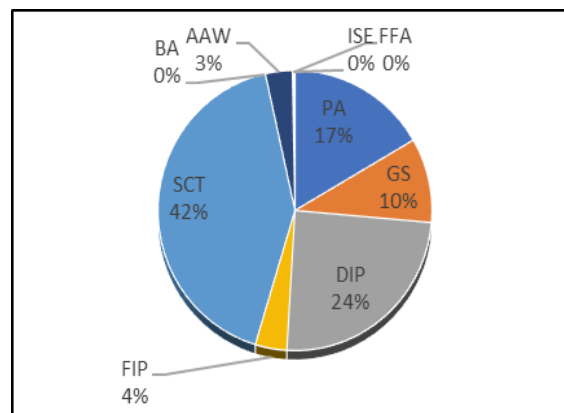
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 June 2024 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 June 2024)**



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



In FY24, the actual operating expenditure was 89.5 percent of the annual revised estimate. For some categories, like interest payment (109%), 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**.

- In FY24, actual development expenditure was 77.42 percent of the revised budget. The rate was 85.05 percent in the previous fiscal year.
- In FY24, Defense (96.92 percent), Recreation, Culture and Religious Affairs (94.42 percent), HCS (94.01 percent), Agriculture, Fisheries and Livestock (89.49 percent), Fuel and Energy (89.25 percent), and Industries, Jute, Textiles, Commerce, Labor & Overseas (88.63 percent) sector made higher utilization of allocated resources. In contrast, some sectors with large allocations such as the General Public Services 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.

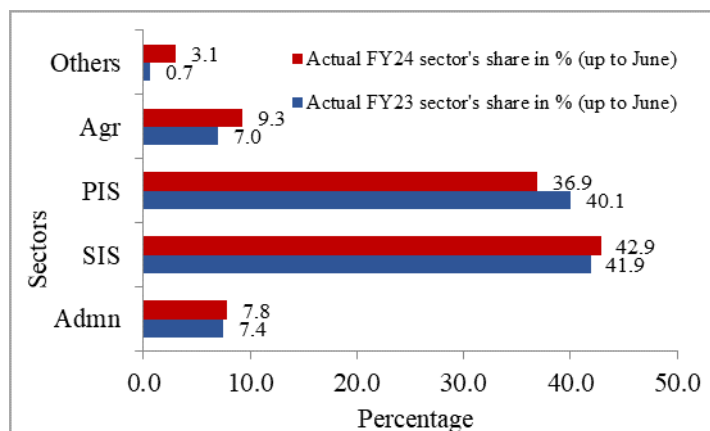
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2022-23						Fiscal Year 2023-24						
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to June)	Sector's Share in Actual (up to June (%))	Actual FY23 as % of Revised FY23	Budget FY24	Revised Budget FY24	Actual FY24 (up to June)	Revised Budget FY24 as % of Revised FY23	Revised Budget FY24 as % of Actual FY23	Actual FY24 (up to June as % of Revised Budget FY24)	Actual FY24 sector's share in % (up to June)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
GPS	17,842	18,113	12,092	12,092	5.88	66.76	19,896	33,095	11,520	182.72	273.70	34.81	5.72
LGRD	37,743	41,375	35,027	35,027	17.04	84.66	42,018	44,017	36,537	106.39	125.67	83.01	18.15
Defense	1,885	1,838	1,350	1,350	0.66	73.47	1,542	1,471	1,426	80.06	108.98	96.92	0.71
POS	3,628	2,527	1,866	1,866	0.91	73.87	3,455	3,383	2,757	133.89	181.26	81.48	1.37
Edu	48,340	33,686	28,281	28,281	13.76	83.96	46,744	33,175	29,182	98.48	117.30	87.96	14.50
Health	18,665	12,184	8,426	8,426	4.10	69.16	15,464	11,337	8,136	93.05	134.54	71.77	4.04
SSW	8,786	9,256	8,480	8,480	4.13	91.62	9,005	8,834	7,650	95.44	104.18	86.60	3.80
HCS	4,929	6,798	5,965	5,965	2.90	87.74	5,479	5,193	4,882	76.38	87.06	94.01	2.43
RCRA	2,970	5,349	4,667	4,667	2.27	87.26	3,032	3,442	3,250	64.36	73.76	94.42	1.61
FE	25,937	27,088	26,974	26,974	13.13	99.58	34,686	28,190	25,159	104.07	104.51	89.25	12.50
AFL	16,130	18,654	14,442	14,442	7.03	77.42	16,346	20,896	18,700	112.02	144.69	89.49	9.29
IES	2,599	2,997	2,578	2,578	1.25	86.04	4,101	3,289	2,915	109.76	127.58	88.63	1.45
TC	70,162	61,745	55,361	55,361	26.94	89.66	75,817	63,684	49,181	103.14	115.03	77.23	24.43
Total	259,616	241,609	205,510	205,510	100.00	85.06	277,586	260,007	201,294	107.61	126.52	77.42	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 June 2024 is presented in **Figure 5**.

➤ From the graph it appears that up to June, 2024 the maximum share of spending went to Social Infrastructure (42.9 percent) followed by Physical Infrastructure (36.9 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 June 2024:

Table 4: Revenue Collection Position

(In Crore Taka)

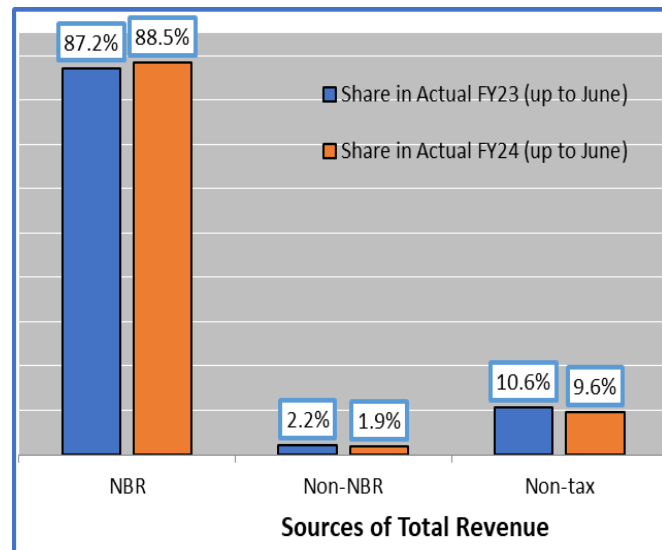
	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23	Actual (June)	Actual FY23 (up to June)	Budget FY24	Revised Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)	Actual FY24 (up to June) as % of Revised Budget FY24
Tax Revenue (a+b)	387,999	387,999	327,778	43,219	327,778	449,998	429,000	53,503	369,290	86.1
a. NBR	370,000	370,000	319,800	42,516	319,800	430,000	410,001	52,720	361,424	88.2
a.1 Income	121,020	121,094	107,178	19,807	107,178	153,260	145,865	23,286	122,959	84.3
a.2 VAT	141,192	146,227	126,262	16,165	126,262	163,836	158,067	18,131	139,270	88.1
a.3 Supplementary Duty	58,525	53,675	44,533	2,611	44,533	60,703	55,437	7,582	53,719	96.9
a.4 Import	43,994	43,994	36,182	3,586	36,182	46,015	43,876	3,323	38,640	88.1
a.5 Export duty	63	63	3	0	3	66	62	0	0	0.2
a.6 Excise	4,127	3,941	4,063	184	4,063	4,579	4,958	184	4,420	89.2
a.7 Other Taxes	1,080	1,006	1,579	161	1,579	1,540	1,736	213	2,415	139.1
b. Non-NBR	17,999	17,999	7,978	704	7,978	19,998	19,000	783	7,866	41.4
c. Non-tax Revenue	45,006	45,001	38,956	5,032	38,956	49,997	49,000	3,160	39,255	80.1
Total Revenue (a + b + c)	433,005	433,000	366,734	48,251	366,734	499,995	478,000	56,664	408,545	85.5
d. Tax-GDP Ratio (base 2015-16)	8.64	8.64	7.30	0.96	7.30	8.91	8.50	1.06	7.32	-
e. Revenue-GDP ratio (base 2015-16)	9.64	9.64	8.17	1.07	8.17	9.90	9.47	1.12	8.09	-

- Total revenue collection in FY24 was 8.09 percent of GDP; the revenue-GDP ratio was 8.17 percent in the previous fiscal year.
- However, total revenue collection in FY24 was 11.4 percent higher than that in the previous fiscal year (FY23) and achievement as to annual target was 85.5 percent.

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

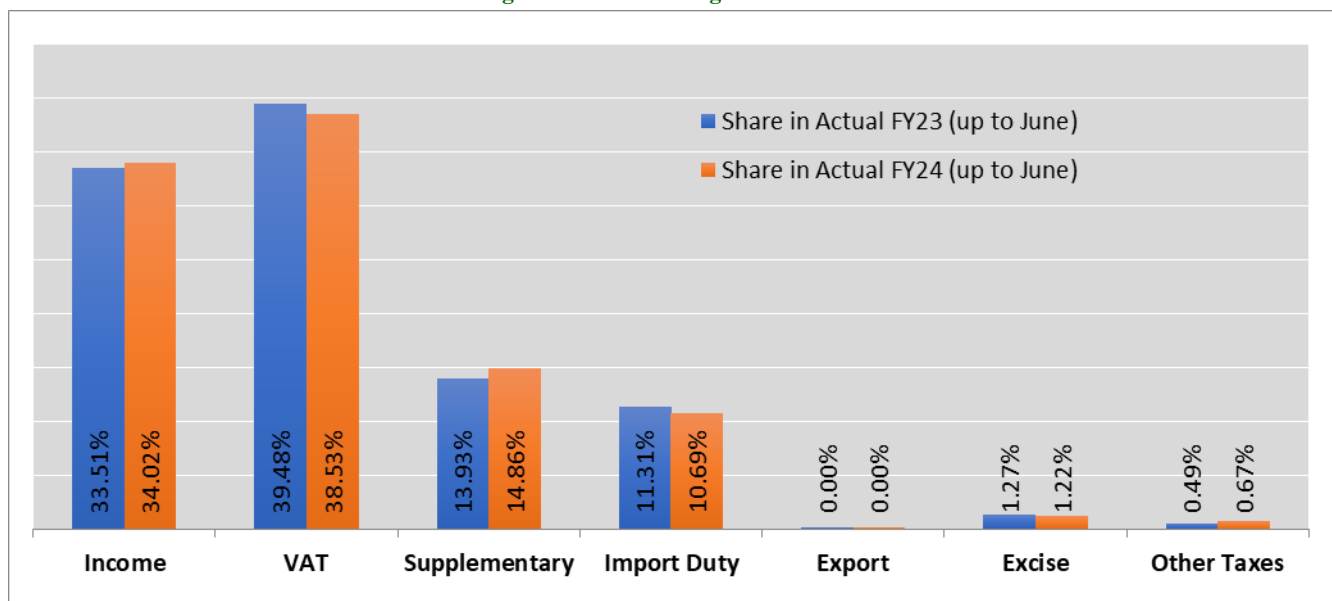
Figure 6: Sources of Revenue Collection

- Major share of the government revenue comes from NBR sources (88.5 percent).
- Growth rates of NBR and Non-NBR tax revenue are 13.0 percent and -1.4 percent respectively. On the other hand, non-tax revenue collection grew by 0.8 percent compared to the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 86.1 and 80.1 percent respectively.



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY24, actual tax collection was 7.32 percent of GDP; the ratio was 7.30 percent in FY23.
- NBR tax collection was 88.2 percent of the annual target set for FY24. This is higher than the achievement in FY23 (86.4 percent).
- In FY24, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 38.53 percent was collected from VAT, 34.02 percent from Income Tax, 14.86 percent from Supplementary Duty, 10.69 percent from Import 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			Year: 2023-24			Accounts 2022-23 up to June	Accounts 2023-24 up to June
	Budget	Revised	Accounts June	Budget	Revised Budget	Accounts June		
1	2	3	4	5	6	7	8	9
Revenues	433,003	433,000	48,256	499,995	478000	56,740	366,746	409,013
Tax Revenue	388,002	388,002	43,224	449,998	429000	53,580	327,794	369,747
Non-Tax Revenue	45,004	45,000	5,032	49,997	49000	3,160	38,952	39,266
Foreign Grants	3,271	3,263	2,309	3,900	3500	1,873	2,752	4,985
Revenue and Foreign Grants	436,274	436,263	50,565	503,895	481500	58,613	369,498	413,997
Non-Development Expenditure	411,406	414,283	69,977	475,281	453228	84,357	369,974	405,446
Net Outlay for Food Account Operation	540	1,097	-5,818	502	-1234	1,862	1,013	4,103
Loans & Advances (Net)	6,501	3,520	-857	8,420	2417	-4,068	-2,178	-8,588
Development Expenditure	259,617	241,607	99,639	277,582	260007	90,709	205,510	201,294
Development Program financed from Revenue Budget	3,155	3,732	2,216	3,768	4378	2,327	4,568	3,360
Non-ADP Project	7,721	7,436	3,234	7,986	7853	1,956	5,795	7,113
Annual Development Programme	246,066	227,566	92,884	263,000	245000	85,878	192,279	188,977
Non-ADP FFW and Transfer	2,675	2,873	1,306	2,828	2775	549	2,868	1,845
Total Expenditure	678,064	660,508	162,941	761,785	714418	172,860	574,319	602,256
Overall Balance (Including Grants)	-241,790	-224,245	-112,376	-257,890	-232918	-114,248	-204,821	-188,258
(In percent of GDP, base 2015-16)	-5.38	-4.99	-2.50	-5.11	-4.61	-2.26	-4.56	-3.73
Overall Balance (Excluding Grants)	-245,061	-227,508	-114,685	-261,790	-236418	-116,120	-207,573	-193,243
(In percent of GDP, base 2015-16)	-5.46	-5.07	-2.55	-5.19	-4.68	-2.30	-4.62	-3.83

- Compared to the previous fiscal year, the budget deficit (as percent of GDP) declined in FY24. The actual budget deficit (excluding grants) stood as 3.83 percent of GDP in FY24 which was 4.62 percent in FY23.
- In FY24, the annual estimate of budget deficit was 4.68 percent of GDP. The actual deficit has been much lower than the estimate.

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

5.0 Financing

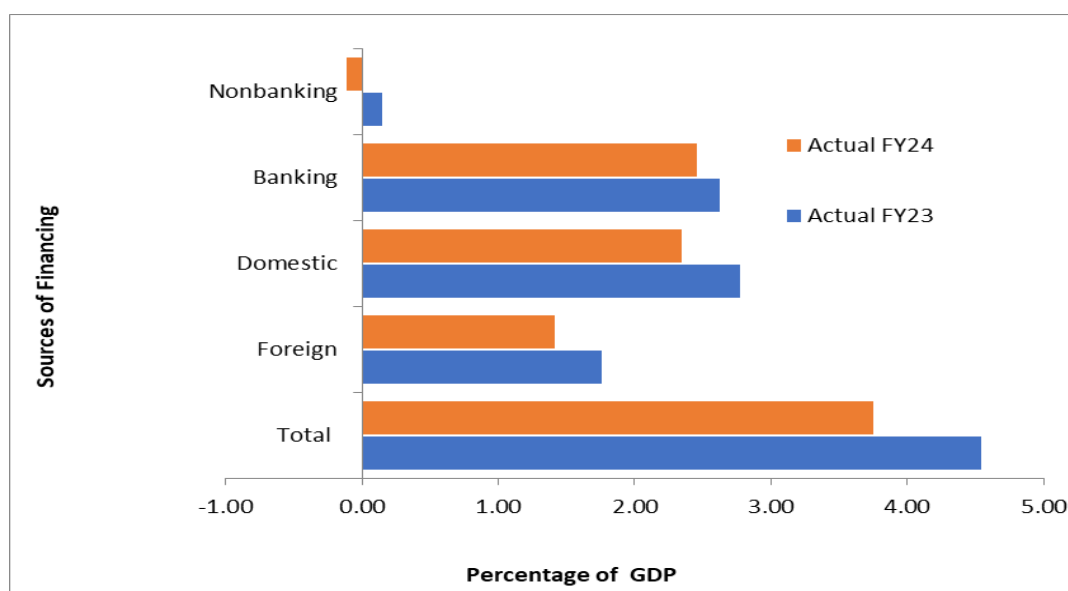
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2022-23			Year:2023-24			Accounts FY23 up to June	Accounts FY24 up to June
	Budget	Revised	Accounts June	Budget	Revised Budget	Accounts June		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	95,458	83,819	49,291	102,490	76,293	45,442	79,156	71,157
1.1 Foreign Borrowing	112,458	101,969	50,921	127,190	102,693	47,519	96,648	93,606
1.2 Amortization	-17,000	-18,150	-1,630	-24,700	-26,400	-2,077	-17,491	-22,449
2.0 Domestic Borrowing	146,335	140,425	63,061	155,395	156,625	69,802	124,735	118,240
2.1 Borrowing from Banking System (Net)	106,334	115,425	35,366	132,395	155,935	42,429	118,025	124,150
2.1.1 Long-Term Debt (Net)	68,192	73,900	5,400	86,580	95,743	22,770	52,335	77,400
2.1.2 Short-Term Debt (Net)	38,142	41,525	29,966	45,815	60,192	19,659	65,690	46,750
2.2 Non-Bank Borrowing (Net)	40,001	25,000	27,695	23,000	690	27,374	6,709	-5,910
2.2.1 National Savings Schemes (Net)	35,000	20,000	-511	18,000	-7,310	-3,033	-3,347	-17,999
2.2.2 Others	5,001	5,000	28,207	5,000	8,000	30,407	10,057	12,088
Total - Financing:	241,793	224,244	112,352	257,885	232,918	115,244	203,891	189,397
(In percent of GDP) (base: 2015-16):	5.38	4.99	2.50	5.11	4.61	2.28	4.54	3.75

Figure 8: Sources of Financing Deficit



For FY24, up to June, total financing is positive and the 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 (June)	Actual FY23 (up to June)	Budget FY24	Revised Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)
General Public Services	116,828	106,356	13,322	77,616	147,984	118,320	22,140	85,242
LGRD	6,948	6,696	1,598	6,097	7,324	7,236	917	6,158
Defence	38,110	34,439	6,881	30,439	40,190	36,331	9,606	31,578
Public Order and safety	27,524	25,377	5,555	23,926	28,812	27,575	4,549	25,887
Education & technology	51,637	51,484	6,264	47,147	57,394	55,837	6,190	51,100
Health	18,199	17,565	3,145	14,096	22,587	18,446	2,444	15,173
Social Security and Welfare	28,589	29,825	8,700	28,980	31,343	31,722	3,047	27,208
Housing	1,892	1,899	675	1,788	1,949	1,833	684	1,660
Recreation, Culture and Religious Affairs	2,400	2,383	376	2,090	2,535	2,484	461	2,163
Fuel and Energy	129	102	14	92	133	128	19	92
Agriculture	25,978	35,647	5,273	34,544	27,354	35,108	11,762	33,580
Industrial & Economic Services	1,442	1,299	213	1,091	1,487	1,350	211	1,054
Transport and Communication	11,356	11,201	2,478	9,958	11,813	11,558	2,204	9,794
Interest	80,375	90,013	15,483	92,110	94,376	105,300	20,122	114,756
Total – Operating Revenue Expenditure	411,407	414,285	69,977	369,974	475,281	453,228	84,357	405,446

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 (June)	Actual FY23 (up to June)	Budget FY24	Revised Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)	Actual FY24 (up to June) as % Revised Budget FY24
Sub-total = GPS	116,828	106,356	13,322	77,616	147,984	118,320	22,140	85,242	72.0
Office of the President	31	28	4	21	32	29	3	24	81.1
Parliament	340	306	53	249	335	323	62	257	79.5
Prime Minister's Office	800	723	87	648	931	939	93	846	90.1
Cabinet Division	84	81	12	62	103	92	13	68	73.9
Election Commission	789	674	119	525	2,124	4,168	843	3,981	95.5
Ministry of Public Administration	3,448	3,191	363	2,165	3,536	3,674	861	2,746	74.8
Public Service Commission	88	86	11	78	101	98	11	86	87.9
Finance Division	105,390	95,988	11,839	70,698	134,981	103,785	19,689	73,656	71.0
Internal Resources Division	2,975	2,669	590	1,537	3,113	2,546	335	1,504	59.1
Financial Institutions Division	93	80	26	78	98	93	13	84	89.9
Economic Relations Division	816	691	6	286	699	716	17	1,287	179.7
Planning Division/2	91	69	9	62	88	75	7	65	86.3
Implementation, Monitoring and Evaluation Division	65	54	23	50	61	58	18	50	86.5

Ministries/Division	Fiscal Year 2022-23				Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (June)	Actual FY23 (up to June)	Budget FY24	Revised Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)	Actual FY24 (up to June) as % Revised Budget FY24
Statistics and Informatics Division	271	206	24	160	261	239	30	172	72.0
Ministry of Foreign Affairs	1,547	1,510	155	998	1,521	1,485	146	417	28.1
Sub-total = LGRD	6,948	6,696	1,598	6,097	7,324	7,236	917	6,158	85.1
Local Government Division	5,861	5,634	1,079	5,077	6,200	6,142	677	5,311	86.5
Rural Development and Co-operatives Division	681	621	118	586	671	656	48	623	94.9
Ministry of Chittagong Hill Tracts Affairs	406	441	401	434	453	438	192	225	51.5
Sub-total = Defence	38,110	34,439	6,881	30,439	40,190	36,331	9,606	31,578	86.9
Ministry of Defence - Defence Services	36,156	32,636	6,213	28,675	38,284	34,552	9,082	29,885	86.5
Ministry of Defence - Others Services	1,909	1,766	658	1,730	1,861	1,743	518	1,663	95.4
Armed Forces Division	45	37	10	34	45	36	6	31	83.9
Sub-total=POS	27,524	25,377	5,555	23,926	28,812	27,575	4,549	25,887	93.9
Supreme Court	230	209	34	186	237	237	42	230	96.9
Law and Justice Division	1,612	1,421	162	1,082	1,766	1,470	146	1,148	78.1
Public Security Division	22,980	21,458	4,871	20,609	23,981	23,353	3,964	22,324	95.6
Legislative and Parliamentary Affairs Division	39	33	8	30	41	40	3	34	84.0
Anti Corruption Commission	160	133	20	113	166	148	17	123	83.4
Security Services Division	2,503	2,122	459	1,907	2,621	2,327	376	2,028	87.2
Sub-total = Edu	51,637	51,484	6,264	47,147	57,394	55,837	6,190	51,100	91.5
Ministry of Primary and Mass Education	20,119	19,918	2,614	17,565	22,704	22,360	2,602	19,000	85.0
Secondary and Higher Education Division	23,360	23,588	2,519	22,404	25,931	25,179	2,566	24,398	96.9
Ministry of Science and Technology	602	578	110	551	627	618	63	548	88.7
Information and Communication Technology Division	386	335	55	287	352	317	61	286	90.2
Technical and Madrasah Education Division	7,170	7,065	966	6,341	7,779	7,364	898	6,869	93.3
Sub-total = Health	18,199	17,565	3,145	14,096	22,587	18,446	2,444	15,173	82.3
Health Services Division	13,430	13,261	2,556	11,004	17,221	14,186	2,005	11,580	81.6
Medical Education and Family Welfare Division	4,768	4,304	588	3,092	5,367	4,260	439	3,592	84.3
Sub-total = SSW	28,589	29,825	8,700	28,980	31,343	31,722	3,047	27,208	85.8
Ministry of Social Welfare	9,401	9,325	1,958	8,936	11,033	10,945	653	10,572	96.6
Ministry of Women and Children Affairs	3,507	3,608	2,479	3,392	3,778	3,800	792	1,756	46.2
Ministry of Food	4,335	4,842	215	4,422	5,084	5,558	2	5,224	94.0
Ministry of Disaster Management and Relief	5,494	6,233	3,337	6,583	5,532	5,518	966	3,852	69.8
Ministry of Liberation Affairs	5,851	5,816	710	5,647	5,916	5,901	635	5,805	98.4

Ministries/Division	Fiscal Year 2022-23				Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (June)	Actual FY23 (up to June)	Budget FY24	Revised Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)	Actual FY24 (up to June) as % Revised Budget FY24
Sub-total = HCS	1,892	1,899	675	1,788	1,949	1,833	684	1,660	90.6
Ministry of Housing and Public Works	1,892	1,899	675	1,788	1,949	1,833	684	1,660	90.6
Sub-total = RCRA	2,400	2,383	376	2,090	2,535	2,484	461	2,163	87.1
Ministry of Information	816	854	73	767	839	810	133	727	89.8
Ministry of Cultural Affairs	390	367	77	337	437	416	94	393	94.4
Ministry of Religious Affairs	318	314	98	302	333	336	85	294	87.5
Ministry of Youth and Sports	876	848	128	683	927	922	149	748	81.2
Sub-total = FE	129	102	14	92	133	128	19	92	72.0
Energy and Mineral Resources Division	72	60	9	54	83	80	14	67	83.8
Power Division	57	41	5	37	50	48	5	25	52.2
Sub-total = Agr	25,978	35,647	5,273	34,544	27,354	35,108	11,762	33,580	95.6
Ministry of Agriculture/3	19,881	29,705	3,765	29,108	20,770	28,681	10,183	27,722	96.7
Ministry of Fisheries and Livestock	1,726	1,668	662	1,515	1,813	1,761	529	1,552	88.1
Ministry of Environment and Forest	762	720	120	638	788	762	86	711	93.2
Ministry of Land	1,351	1,331	189	1,090	1,533	1,492	196	1,215	81.5
Ministry of Water Resources	2,258	2,223	537	2,193	2,450	2,411	768	2,380	98.7
Sub-total = IES	1,442	1,299	213	1,091	1,487	1,350	211	1,054	78.1
Ministry of Commerce	300	254	33	201	285	274	42	172	62.7
Ministry of Labour and Employment	199	187	20	115	223	165	21	133	80.8
Ministry of Industries	376	332	72	315	370	335	66	320	95.4
Ministry of Expatriates' Welfare and Overseas Employment	357	332	50	292	392	365	46	251	68.8
Ministry of Textiles and Jute	210	194	39	170	216	211	36	179	84.8
Sub-total = TC	11,356	11,201	2,478	9,958	11,813	11,558	2,204	9,794	84.7
Road Transport and Highways Division	5,352	5,351	1,629	4,786	5,648	5,561	1,442	4,726	85.0
Ministry of Railways	3,924	3,882	512	3,328	4,050	3,950	485	3,223	81.6
Ministry of Shipping	821	776	200	737	846	810	164	696	85.9
Ministry of Civil Aviation and Tourism	72	60	13	57	54	45	2	41	90.3
Posts and Telecommunications Division	1,181	1,127	125	1,047	1,206	1,184	111	1,104	93.3
Bridges Division	7	5	0	3	9	7	0	3	44.3
Sub-total = Interest	80,375	90,013	15,483	92,110	94,376	105,300	20,122	114,756	109.0
Domestic	73,175	80,691	14,888	82,673	82,000	89,500	18,637	99,606	111.3
Foreign	7,200	9,322	595	9,437	12,376	15,800	1,485	15,150	95.9
Total Operating Revenue Expenditure	411,407	414,285	69,977	369,974	475,281	453,228	84,357	405,446	89.5

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY23	Revised Budget FY23	Actual FY23	Budget FY24	Revised Budget FY24	Actual FY24 (up to June)	Actual FY23 as % of Revised Budget FY23	Actual FY24 as % of Budget FY24
1	2	3	4	5	6	7	8	9
Pay and Allowances	74,266	73,172	63,847	80,463	77,894	67,381	87.3	86.5
Pay of Officers	11,958	11,474	9,811	13,316	11,737	10,234	85.5	87.2
Pay of Establishment	27,340	26,939	24,433	29,236	28,022	24,899	90.7	88.9
Allowances	34,968	34,760	29,603	37,911	38,135	32,249	85.2	84.6
Goods and Services	38,986	39,071	33,922	44,232	44,808	39,579	86.8	88.3
Supplies and Services	28,234	28,622	24,448	32,801	33,709	29,376	85.4	87.1
Repairs Maintenance and Rehabilitation	10,751	10,449	9,473	11,431	11,099	10,203	90.7	91.9
Interest Payments	80,375	90,013	92,110	94,376	105,300	114,756	102.3	109.0
Domestic	73,175	80,691	82,673	82,000	89,500	99,606	102.5	111.3
Foreign	7,200	9,322	9,437	12,376	15,800	15,150	101.2	95.9
Subsidies and Incentives and Current Transfers	174,925	185,696	167,269	209,902	202,858	169,593	90.1	83.6
Subsidies	56,535	77,196	70,719	84,002	85,906	72,497	91.6	84.4
Grants in Aid	67,210	60,561	56,160	72,059	65,064	56,401	92.7	86.7
Pensions and Gratuities	31,036	29,137	22,317	32,869	32,346	23,013	76.6	71.1
Others	4,919	3,576	2,883	5,747	4,316	3,483	80.6	80.7
Block Allocations	4,691	2,133	0	7,274	3,198	0	0.0	0.0
Unexpected	3,000	1,569	0	4,000	2,357	0	0.0	0.0
Others	1,691	564	0	3,274	841	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	373,243	390,085	357,147	436,247	434,057	391,309	91.6	90.2
Acquisition of Assets and Works (B)	22,975	16,587	12,603	22,082	15,933	12,917	76.0	81.1
Acquisition of Assets	21,904	15,800	12,160	21,121	15,744	12,593	77.0	80.0
Acquisition of Land	1,071	788	443	961	190	324	56.2	171.1
Total - Augmented Operating Recurrent Expenditure (A+B):	396,218	406,673	369,750	458,329	449,991	404,226	90.9	89.8
Investments in Shares and Equities (C)	15,143	7,558	224	16,952	3,237	545	3.0	16.8
Share Capital	15,143	7,558	224	16,952	3,237	545	3.0	16.8
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	12,827	39,034	19,170	14,137	53.0	73.7
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	411,407	414,283	369,974	475,281	453,228	405,446	89.3	89.5

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2022-23				Fiscal Year 2023-24				Actual FY23 (up to June) as % of Revised Budget FY23	Actual FY24 (up to June) as % Revised Budget FY24
	Budget FY23	Revised Budget FY23	Actual FY23 (June)	Actual FY23 (up to June)	Actual FY23	Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)		
Sub-total = GPS	17,841.90	18,112.99	5,284.32	12,091.73	19,895.73	33,095.28	3,499.69	11,519.58	66.76	34.81
Parliament	0.80	0.50	0.50	0.50	2.00	0.55	0.52	0.52	100.00	94.93
Prime Minister's Office	4,975.33	4,021.48	534.15	2,812.14	3,520.22	3,348.83	409.40	1,875.66	69.93	56.01
Cabinet Division	53.29	26.98	24.63	25.03	7.52	1.79	1.01	1.43	92.76	79.98
Election Commission	749.00	748.69	30.90	352.74	282.45	600.91	28.72	209.07	47.11	34.79
Ministry of Public Administration	663.23	401.83	150.31	330.25	1,003.00	1,457.97	550.80	1,251.00	82.19	85.80
Public Service Commission	36.00	30.00	9.22	19.36	30.00	44.16	9.78	20.18	64.52	45.69
Finance Division	6,302.25	5,511.71	2,715.76	5,279.66	6,543.36	5,916.60	1,243.85	4,715.95	95.79	79.71
Internal Resources Division (IRD)	502.47	101.30	28.26	53.93	382.51	242.68	66.66	84.98	53.24	35.02
Financial Institutions Division	2,758.65	3,275.83	1,507.94	2,831.23	2,851.30	3,351.37	869.64	2,827.94	86.43	84.38
Economic Relations Division	76.68	47.99	35.99	42.86	65.61	47.31	2.90	11.65	89.31	24.62
Planning Division/2	1,272.24	3,542.84	67.20	84.31	4,794.61	17,456.76	27.81	52.83	2.38	0.30
Implementation Monitoring and Evaluation Division	209.55	136.89	132.03	134.68	122.58	193.46	29.72	158.53	98.39	81.94
Statistics and Informatics Division	139.00	175.98	47.41	125.03	154.13	329.46	258.87	309.84	71.05	94.04
Ministry of Foreign Affairs	103.41	90.98	0.02	0.02	136.44	103.43	0.00	0.00	0.02	0.00
Sub-total = LGRD	37,742.55	41,375.32	17,147.20	35,027.29	42,018.10	44,017.33	14,735.57	36,536.85	84.66	83.01
Local Government Division	35,845.94	39,567.87	16,733.80	33,537.53	40,503.92	42,700.76	14,284.65	35,313.03	84.76	82.70
Rural Development and Co- operatives Division	964.43	847.24	97.92	621.86	762.47	581.93	229.81	550.29	73.40	94.56
Ministry of Chittagong Hill Tracts Affairs	932.18	960.21	315.48	867.90	751.71	734.64	221.12	673.52	90.39	91.68
Sub-total = Defence	1,885.00	1,837.91	942.23	1,350.23	1,542.25	1,471.47	786.84	1,426.16	73.47	96.92
Ministry of Defence - Defence Services	1,885.00	1,837.91	942.23	1,350.23	1,542.25	1,471.47	786.84	1,426.16	73.47	96.92
Sub-total=POS	3,628.48	2,526.77	692.40	1,866.41	3,454.72	3,383.11	933.55	2,756.70	73.87	81.48
Law and Justice Division	310.71	332.40	103.67	239.95	175.91	246.54	66.73	195.58	72.19	79.33
Public Security Division	1,613.73	1,119.05	295.09	664.14	1,716.06	1,771.76	539.55	1,234.87	59.35	69.70
Legislative and Parliamentary Affairs Division	1.00	1.20	0.19	0.96	2.00	2.50	0.61	2.38	79.85	95.16
Anti Corruption Commission	18.71	11.03	6.13	7.74	18.44	6.19	0.00	6.03	70.16	97.48
Security Services Division	1,684.33	1,063.09	287.31	953.61	1,542.31	1,356.12	326.66	1,317.84	89.70	97.18
Sub-total = Edu	48,340.49	33,685.72	16,828.15	28,281.17	46,743.99	33,174.71	13,091.02	29,181.81	83.96	87.96
Ministry of Primary and Mass Education	11,641.55	7,784.68	2,824.33	6,250.44	12,018.41	8,121.10	2,096.75	7,231.26	80.29	89.04
Secondary and Higher Education Division	16,600.54	10,064.60	3,154.39	8,091.97	16,906.71	8,952.55	3,936.50	7,876.92	80.40	87.99
Ministry of Science and Technology	16,011.46	12,243.27	9,768.57	11,071.57	12,980.13	11,415.51	5,811.41	10,655.23	90.43	93.34
Information and Communication Technology Division	1,529.94	1,507.17	546.97	1,439.81	2,015.93	2,065.72	718.90	2,004.59	95.53	97.04
Technical and Madrasah Education Division	2,557.00	2,086.00	533.88	1,427.37	2,822.81	2,619.83	527.46	1,413.82	68.43	53.97

Ministry/Divisions	Fiscal Year 2022-23				Fiscal Year 2023-24				Actual FY23 (up to June) as % of Revised Budget FY23	Actual FY24 (up to June) as % Revised Budget FY24
	Budget FY23	Revised Budget FY23	Actual FY23 (June)	Actual FY23 (up to June)	Actual FY23	Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)		
Sub-total = Health	18,665.30	12,183.77	5,071.28	8,426.05	15,464.08	11,336.79	4,001.88	8,136.19	69.16	71.77
Health Services Division	15,851.47	9,790.96	3,838.86	6,660.24	12,210.07	9,345.49	3,639.72	6,951.36	68.02	74.38
Medical Education and Family Welfare Division	2,813.83	2,392.81	1,232.42	1,765.80	3,254.01	1,991.30	362.16	1,184.84	73.80	59.50
Sub-total = SSW	8,786.06	9,255.70	3,719.45	8,479.66	9,004.90	8,833.78	2,953.52	7,649.78	91.62	86.60
Ministry of Social Welfare	798.81	698.41	240.01	526.53	1,183.65	606.80	192.27	441.03	75.39	72.68
Ministry of Women and Children Affairs	783.44	794.47	433.17	836.20	976.32	915.97	295.07	791.81	105.25	86.45
Ministry of Food	1,336.45	987.02	401.58	591.79	932.05	913.14	377.35	1,136.44	59.96	124.45
Ministry of Disaster Management and Relief	4,734.57	4,530.66	1,859.68	4,326.80	4,585.43	5,070.42	1,670.60	4,109.60	95.50	81.05
Ministry of Liberation Affairs	1,132.79	2,245.14	785.02	2,198.33	1,327.45	1,327.45	418.23	1,170.90	97.92	88.21
Sub-total = HCS	4,928.86	6,798.40	1,807.56	5,964.63	5,479.47	5,192.61	2,272.84	4,881.51	87.74	94.01
Ministry of Housing and Public Works	4,928.86	6,798.40	1,807.56	5,964.63	5,479.47	5,192.61	2,272.84	4,881.51	87.74	94.01
Sub-total = RCRA	2,969.77	5,348.71	657.30	4,667.42	3,032.39	3,442.49	985.44	3,250.44	87.26	94.42
Ministry of Information	282.00	521.32	145.74	380.97	211.68	258.02	93.76	198.55	73.08	76.95
Ministry of Cultural Affairs	247.34	294.34	89.52	249.19	262.08	348.04	166.22	337.02	84.66	96.83
Ministry of Religious Affairs	2,034.74	3,746.55	96.65	3,433.03	2,176.15	2,234.74	513.98	2,217.83	91.63	99.24
Ministry of Youth and Sports	405.69	786.50	325.40	604.24	382.48	601.69	211.48	497.04	76.83	82.61
Sub-total = FE	25,936.76	27,088.30	14,309.55	26,973.83	34,686.48	28,189.97	12,777.14	25,159.47	99.58	89.25
Energy and Mineral Resources Division	1,797.65	1,841.65	1,424.99	1,720.67	911.44	1,062.52	709.55	1,162.72	93.43	109.43
Power Division	24,139.11	25,246.65	12,884.56	25,253.16	33,775.04	27,127.45	12,067.58	23,996.75	100.03	88.46
Sub-total = Agr	16,129.67	18,653.64	5,568.91	14,441.64	16,346.32	20,895.64	7,633.07	18,699.51	77.42	89.49
Ministry of Agriculture/3	4,338.84	4,100.41	1,225.24	3,429.10	4,347.97	4,594.37	1,676.24	4,245.45	83.63	92.41
Ministry of Fisheries and Livestock	2,081.45	1,965.40	887.14	1,569.50	2,427.15	2,143.27	1,356.39	1,973.95	79.86	92.10
Ministry of Environment and Forest	738.69	637.31	468.42	572.97	851.32	1,308.85	469.05	598.51	89.90	45.73
Ministry of Land	1,032.54	618.28	87.85	174.00	925.54	656.40	158.07	445.09	28.14	67.81
Ministry of Water Resources	7,938.15	11,332.24	2,900.26	8,696.06	7,794.34	12,192.75	3,973.33	11,436.50	76.74	93.80
Sub-total = IES	2,599.38	2,996.91	752.48	2,578.39	4,101.22	3,289.48	1,176.28	2,915.50	86.04	88.63
Ministry of Commerce	244.90	147.37	124.85	140.47	308.12	137.66	113.74	130.97	95.32	95.14
Ministry of Labour and Employment	158.00	282.50	39.17	215.04	123.79	208.47	16.66	110.55	76.12	53.03
Ministry of Industries	1,144.78	1,890.58	307.09	1,715.46	2,652.95	2,210.56	778.79	2,190.11	90.74	99.07
Ministry of Expatriates' Welfare and Overseas Employment	632.70	267.46	85.00	197.43	625.98	342.41	143.80	213.73	73.82	62.42
Ministry of Textiles and Jute	419.00	409.00	196.38	309.98	390.38	390.38	123.29	270.13	75.79	69.20
Sub-total = GPS	70,161.72	61,744.87	26,858.25	55,361.27	75,816.81	63,684.22	25,862.28	49,180.85	89.66	77.23
Road Transport and Highways Division	31,295.87	29,896.58	10,107.88	26,406.41	34,062.21	27,803.45	7,082.02	19,295.34	88.33	69.40
Ministry of Railways	14,928.66	12,596.47	9,136.62	11,374.74	14,960.06	13,117.62	9,519.28	11,033.33	90.30	84.11
Ministry of Shipping	6,402.48	4,697.71	1,632.36	3,947.30	9,954.72	7,033.95	2,320.55	5,127.00	84.03	72.89
Ministry of Civil Aviation and Tourism	6,931.96	5,568.16	3,659.59	5,100.10	6,542.28	6,304.45	3,271.34	4,745.07	91.59	75.27

Ministry/Divisions	Fiscal Year 2022-23				Fiscal Year 2023-24				Actual FY23 (up to June) as % of Revised Budget FY23	Actual FY24 (up to June) as % Revised Budget FY24
	Budget FY23	Revised Budget FY23	Actual FY23 (June)	Actual FY23 (up to June)	Actual FY23	Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)		
Posts and Telecommunications Division	1,312.91	1,918.51	752.24	1,588.83	1,233.28	1,503.27	477.78	1,494.68	82.82	99.43
Bridges Division	9,289.84	7,067.44	1,569.57	6,943.88	9,064.26	7,921.48	3,191.31	7,485.41	98.25	94.50
Total Development Revenue Expenditure	259,615.94	241,609.01	99,639.09	205,509.71	277,586.46	260,006.89	90,709.11	201,294.35	85.06	77.42

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY22	Fiscal Year 2022-23				Fiscal Year 2023-24			
		Budget FY23	Revised Budget FY23	Actual FY23 (June)	Actual FY23 (up to June)	Budget FY24	Revised Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)
Tax Revenue (a+b)	299,684	387,999	387,999	43,219	327,778	449,998	429,000	53,503	369,290
a. NBR	292,982	370,000	370,000	42,516	319,800	430,000	410,001	52,720	361,424
a.1 Income	96,169	121,020	121,094	19,807	107,178	153,260	145,865	23,286	122,959
a.2 VAT	117,048	141,192	146,227	16,165	126,262	163,836	158,067	18,131	139,270
a.3 Supplementary	41,186	58,525	53,675	2,611	44,533	60,703	55,437	7,582	53,719
a.4 Import	34,368	43,994	43,994	3,586	36,182	46,015	43,876	3,323	38,640
a.4 Export	1	63	63	0	3	66	62	0	0
a.5 Excise	3,107	4,127	3,941	184	4,063	4,579	4,958	184	4,420
a.6 Other Taxes	1,103	1,080	1,006	161	1,579	1,540	1,736	213	2,415
b. Non-NBR	6,702	17,999	17,999	704	7,978	19,998	19,000	783	7,866
b.1 Narcotics & Liquor	333	152	152	54	607	458	1,000	70	589
b.2 Vehicles	1,643	1,264	1,264	151	1,688	3,000	2,550	197	1,790
b.3 Land Revenue	859	2,084	2,084	112	993	2,210	2,500	187	1,096
b.4 Stamp Duty	3,391	13,879	13,881	365	4,093	13,618	12,076	280	3,706
b.5 Surcharge	477	620	618	21	597	713	874	50	685
c. Non-tax Revenue	35,598	45,006	45,001	5,032	38,956	49,997	49,000	3,160	39,255
c.1 Dividend and Profit	5,019	1,884	1,478	270	1,746	9,346	9,416	699	12,439
c.2 Interest	1,950	16,670	15,471	695	5,315	7,521	12,056	345	2,145
c.3 Administrative Fees and Charges	2,365	7,921	7,824	237	2,681	5,864	5,093	210	2,579
c.4 Fines, Penalties and Forfeiture	1,094	478	427	143	1,248	985	576	135	1,513
c.5 Receipts for Services Rendered	5,232	6,768	8,100	572	6,002	8,698	6,780	488	5,191
c.6 Rents, Leases and Recoveries	891	350	392	158	1,110	548	1,481	188	1,242
c.7 Tolls and Levies	833	1,127	1,127	54	913	1,231	1,231	86	982
c.8 Non-Commercial Sales	2,807	2,350	2,856	232	2,242	4,047	2,839	266	2,257
c.9 Other Non-Tax Revenue and Receipts	15,098	7,160	7,036	2,623	17,453	11,665	9,221	732	10,724
c. 10 Capital Revenue	307	297	290	48	246	91	307	12	183
Total Revenue (a+b+c)	335,282	433,005	433,000	48,251	366,734	499,995	478,000	56,664	408,545
d. Tax-GDP Ratio (base 2015-16)	7.55	8.64	8.64	0.96	7.30	8.91	8.50	1.06	7.32
e. Revenue-GDP ratio (base 2015-16)	8.44	9.64	9.64	1.07	8.17	9.90	9.47	1.12	8.09

Appendix 6: Revenue Receipts (Growth Scenario)

	Actual FY23 as % of Revised Budget FY23	(Revised Budget FY24/Revised Budget FY23)*100	(Revised Budget FY24/ Actual FY23)*100	Share in Total Revenue Actual FY24	(Actual FY24 up to June/Actual FY23 up to June)*100	Actual FY24 as % of Revised Budget FY24
1	2	3	4	5	6	7
Tax Revenue (a+b)	84.5	110.6	130.9	90.4	112.7	86.1
a. NBR	86.4	110.8	128.2	88.5	113.0	88.2
a.1 Income	88.5	120.5	136.1	30.1	114.7	84.3
a.2 VAT	86.3	108.1	125.2	34.1	110.3	88.1
a.3 Supplementary	83.0	103.3	124.5	13.1	120.6	96.9
a.4 Import	82.2	99.7	121.3	9.5	106.8	88.1
a.4 Export	4.5	98.4	2172.9	0.0	5.2	0.2
a.5 Excise	103.1	125.8	122.0	1.1	108.8	89.2
a.6 Other Taxes	157.0	172.6	109.9	0.6	152.9	139.1
b. Non-NBR	44.3	105.6	238.1	1.9	98.6	41.4
b.1 Narcotics & Liquor	400.2	659.1	164.7	0.1	97.0	58.9
b.2 Vehicles	133.5	201.7	151.1	0.4	106.1	70.2
b.3 Land Revenue	47.6	119.9	251.8	0.3	110.4	43.8
b.4 Stamp Duty	29.5	87.0	295.1	0.9	90.5	30.7
b.5 Surcharge	96.7	141.5	146.3	0.2	114.6	78.4
c. Non-tax Revenue	86.6	108.9	125.8	9.6	100.8	80.1
c.1 Dividend and Profit	118.1	637.2	539.4	3.0	712.6	132.1
c.2 Interest	34.4	77.9	226.8	0.5	40.4	17.8
c.3 Administrative Fees and Charges	34.3	65.1	189.9	0.6	96.2	50.6
c.4 Fines Penalties and Forfeiture	292.2	134.8	46.1	0.4	121.2	262.7
c.5 Receipts for Services Rendered	74.1	83.7	113.0	1.3	86.5	76.6
c.6 Rents Leases and Recoveries	283.4	378.0	133.4	0.3	111.9	83.9
c.7 Tolls and Levies	81.0	109.2	134.8	0.2	107.6	79.8
c.8 Non-Commercial Sales	78.5	99.4	126.6	0.6	100.6	79.5
c.9 Other Non-Tax Revenue and Receipts	248.1	131.1	52.8	2.6	61.4	116.3
c.10 Capital Revenue	84.9	105.9	124.7	0.0	74.5	59.7
Total Revenue (a+b+c)	84.7	110.4	130.3	100.0	111.4	85.5

Notes:

Income= Tax on Income/property/profit/wealth

Import= Import & export duty

Sup= Supplementary duty

Ex= Excise taxes

NL= Narcotics & Liquor

DP= Dividend & profit

PO&R= Post office & Railway

IFT= Interest/Fees/Tolls & Other receipts

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