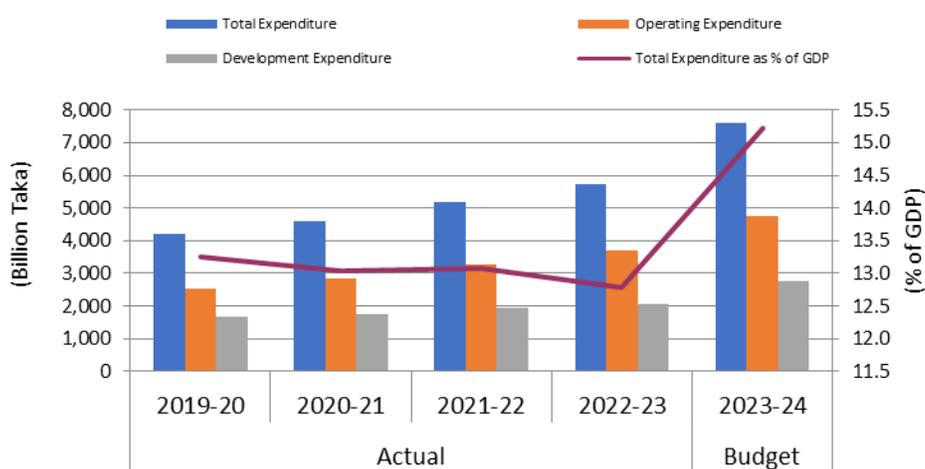


Monthly Report on Fiscal Position

November 2023

(Fiscal Year 2023-24)

Government Expenditure



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Contents

Executive Summary	4
Monthly Report on Fiscal Position	5
1.0 Operating Expenditure	5
1.1 Operating Expenditure: General Classification	5
1.1.1 Sector-wise Allocation & Growth	5
1.1.2 Broad Sector-wise Allocation	5
1.1.3 Sectors' Share in Resource Utilization	7
1.1.4 Sector-wise Utilization.....	7
1.1.5 Ministry-wise Utilization	8
1.2 Operating Expenditure: Economic Classification	8
2.0 Development Expenditure	9
2.1 Allocation & Utilization Pattern of Development Expenditure.....	9
2.2 Broad Sector wise Utilization Pattern	10
2.3 Ministry-wise Utilization Pattern	10
3.0 Revenue Collection	11
3.1 Total Revenue	11
3.2 NBR Tax Revenue	12
4.0 Budget Deficit	13
5.0 Financing	14

List of Figures

<i>Figure 1: Sector Share in Resource Utilization in FY24</i>	7
<i>Figure 2: Operating Expenditure</i>	7
<i>Figure 3: Actual Expenditure according to Economic classification FY24 (up to November 2023)</i>	8
<i>Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to November 2023)</i>	8
<i>Figure 5: Broad Sector-wise Share in Development Expenditure</i>	10
<i>Figure 6: Sources of Revenue Collection</i>	12
<i>Figure 7: Share Among NBR Taxes</i>	12
<i>Figure 8: Sources of Financing Deficit</i>	15

List of Tables

<i>Table 1: Operating Expenditure Pattern By Sector</i>	5
<i>Table 2: Broad Sectorwise Allocation</i>	6
<i>Table 3: Allocation & Utilization Pattern of Development Expenditure</i>	9
<i>Table 4: Revenue Collection Position</i>	11
<i>Table 5: Budget Deficit</i>	13
<i>Table 6: Financing Budget Deficit</i>	15

List of Appendix

<i>Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure</i>	16
<i>Appendix 2: Ministry Wise Operating Expenditure</i>	16
<i>Appendix 3: Operating Expenditure by Economic Classification</i>	19
<i>Appendix 4: Development Expenditure: Ministry-wise expenditure pattern</i>	20
<i>Appendix 5: Revenue Collection</i>	22
<i>Appendix 6: Revenue Receipts (Growth Scenario)</i>	23

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 November 2023, in the current fiscal year (FY24), amounts to 27.2 percent of the operating budget estimates. The actual development expenditure during the same timeframe is 12.13 percent of the development budget estimate. It is important to note that three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) fall outside these two main categories.

Revenue income is generated from tax and non-tax sources. Up to November 2023, 31.3 percent of the total revenue target has been achieved. During this period, the major share of the revenue, 83.6 percent, came from NBR (National Board of Revenue) taxes. Total NBR tax collection stands at 30.4 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or disregarding them. As of November 2023, in FY24, the overall balance (excluding grants) experienced a negative figure, standing at -0.03 percent of GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation & Growth

Allocations for operating expenditure against different ministries/divisions are grouped into 14 sectors. The sector-wise utilization pattern and progress achieved to date are presented in **Table 1**.

Table 1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2022-23					Fiscal Year 2023-24					
	Budget FY23	Revised Budget FY23	Actual Expenditure FY23	Sector's Share in Actual FY23 (in %)	Actual FY23 as % of Revised Budget FY23	Budget FY24	Budget FY24 as % of Budget FY23	Budget FY24 as % of Revised Budget FY23	Budget FY24 as % of Actual FY23	Actual FY24 (up to November)	Actual FY24 (up to November) as % of Budget FY24
1	2	3	4	5	6	7	8	9	10	11	12
GPS	116,828	106,356	77,614	21.0	73.0	147,984	126.7	139.1	190.7	19,852	13.4
LGRD	6,948	6,696	6,096	1.6	91.0	7,324	105.4	109.4	120.1	1,676	22.9
Defense	38,110	34,439	30,428	8.2	88.4	40,190	105.5	116.7	132.1	9,885	24.6
POS	27,524	25,377	23,926	6.5	94.3	28,812	104.7	113.5	120.4	8,712	30.2
Edu	51,637	51,484	47,147	12.7	91.6	57,394	111.1	111.5	121.7	18,890	32.9
Health	18,199	17,565	14,096	3.8	80.2	22,587	124.1	128.6	160.2	4,888	21.6
SSW	28,589	29,825	28,980	7.8	97.2	31,343	109.6	105.1	108.2	7,748	24.7
Housing	1,892	1,899	1,779	0.5	93.7	1,949	103.0	102.6	109.5	265	13.6
RCRA	2,400	2,383	2,089	0.6	87.7	2,535	105.6	106.4	121.3	721	28.5
F&E	129	102	92	0.0	90.2	133	103.2	130.7	144.8	29	21.6
Agri	25,978	35,647	34,544	9.3	96.9	27,354	105.3	76.7	79.2	8,020	29.3
IES	1,442	1,299	1,090	0.3	83.9	1,487	103.1	114.4	136.4	388	26.1
Trans	11,356	11,201	9,875	2.7	88.2	11,813	104.0	105.5	119.6	2,953	25.0
Interest Payment	80,375	90,013	92,107	24.9	102.3	94,376	117.4	104.8	102.5	40,645	43.1
Total	411,407	414,285	369,864	100	89.3	475,281	115.5	114.7	128.5	124,674	26.2

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 November 2023, spending in Interest payment, Education (Edu), Public order and safety (POS), Agriculture, Recreation, Culture and Religious Affairs (RCRA), and Social Security and Welfare (SSW) were relatively high. Conversely, sectors such as Housing, General Public Services (GPS) and LGD, RD & Cooperatives (LGRD) experienced lower spending in operating expenditure.

1.1.2 Broad Sector-wise Allocation

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

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 of FY23 (Up to November)	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 November)	30.8	26.8	2.4	6.4	32.6	0.9

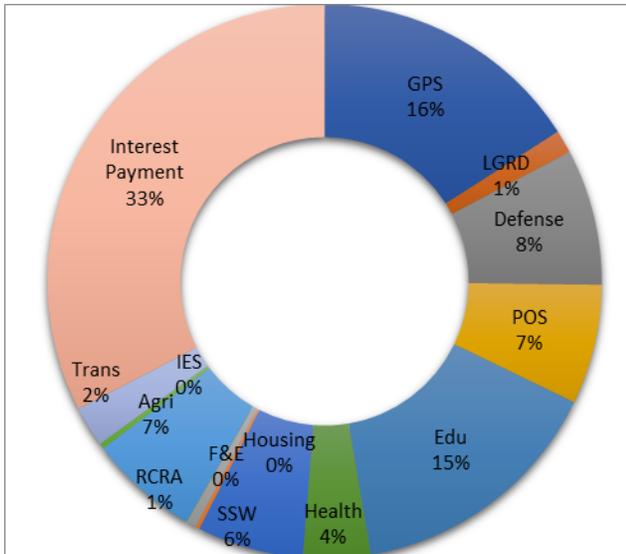
Note:

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

- Broadly in the budget for FY24, the share of the administration sector has increased and allocations against all other categories are reduced in comparison to the actual expenditure in FY23;
- Till November 2023, among all categories, expenditure on the Interest Payment sector is the highest and also sector's share in actual expenditure of Interest Payment has increased.

1.1.3 Sectors' Share in Resource Utilization

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



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

- Individually the largest share goes to Interest Payment (33 percent) followed by General Public Service (16 percent), Education (15 percent), Defense (8 percent), Public Order & Safety (7 percent), and Agriculture (7 percent) and Social Security and Welfare (6 percent).

1.1.4 Sector-wise Utilization

Figure 2: Operating Expenditure
(Up to November 2023)

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

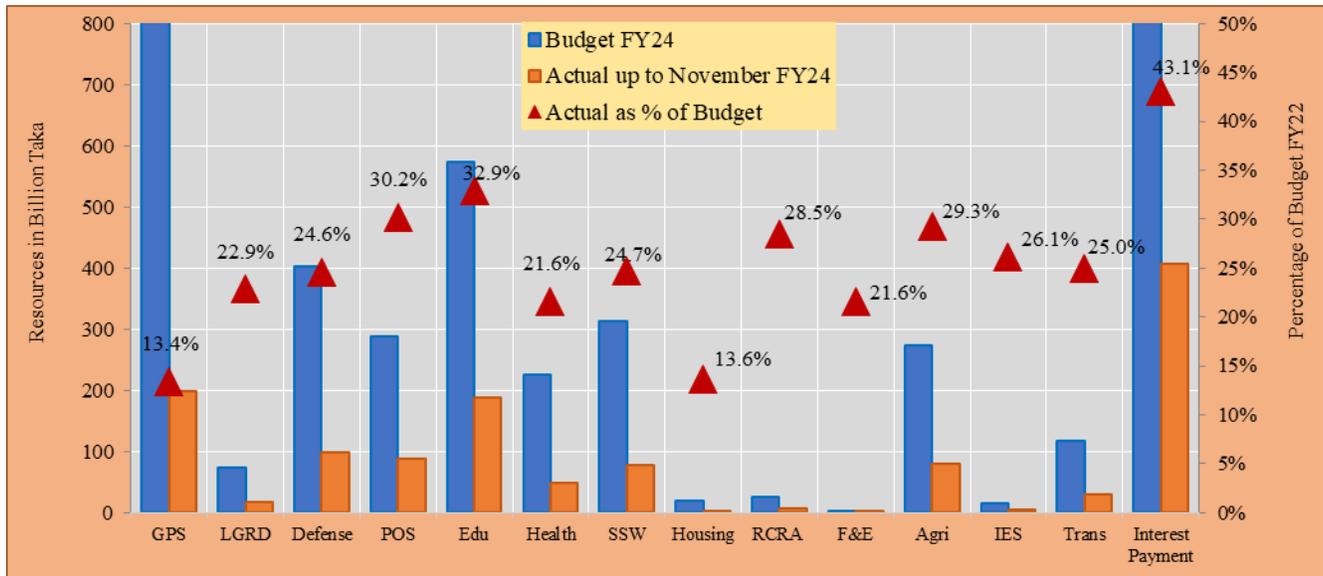


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Predominantly, the sectors of Interest Payment (43.1%), Education (32.9%), Public Order and Safety (30.2%),

Agriculture (29.3%), and Recreation, Culture, and Religious Affairs (28.5%) 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 November is 26.2 percent of the budget estimate, compared to 27.87 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 November 2023 as per economic classification is shown in **Figure 3** and **Figure 4**. The detailed structure and pattern of operating expenditure under this classification are included in the Appendix (**Appendix 3**).

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

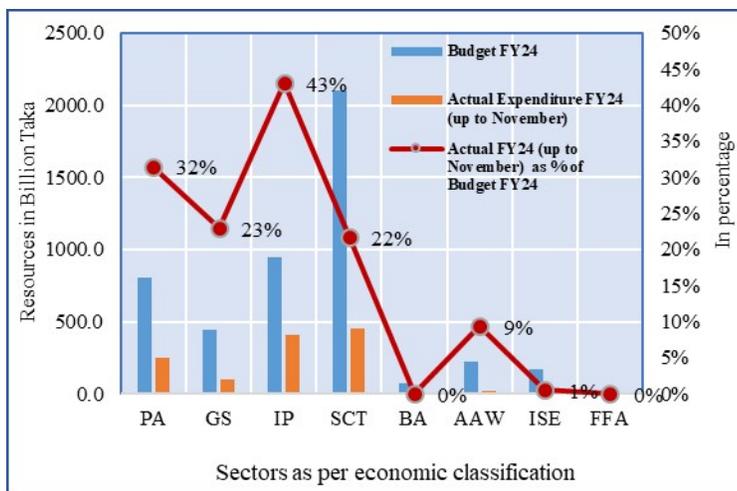
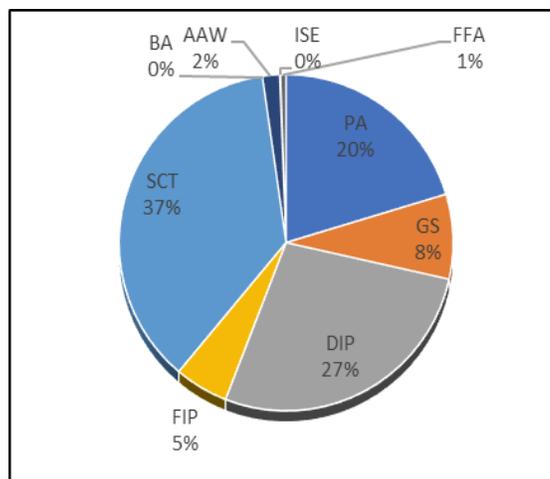


Figure 4: Share of Different Categories in Total Actual Spending in FY24 (up to November 2023)



Up to November 2023, the utilization rate of total operating expenditure was 27.2 percent. In certain categories, such as Interest Payment (Domestic & International) (43%) and Pay and Allowance (32%), 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 32**

Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

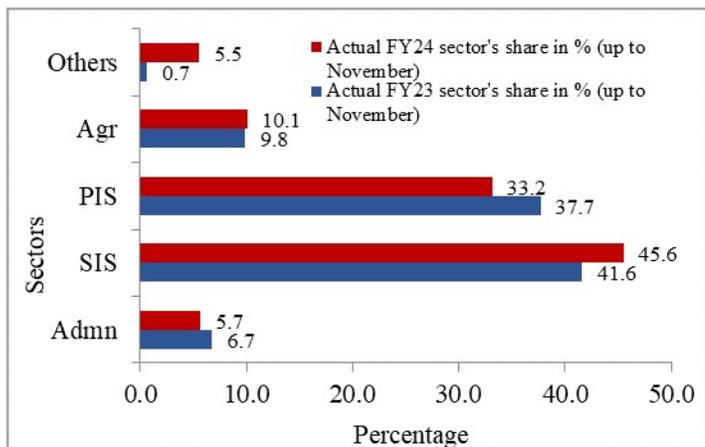
Sectors	Year: 2022-23						Fiscal Year 2023-24					
	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to November)	Sector's Share in Actual (up to November (%))	Actual FY23 as % of Revised FY23	Budget FY24	Actual FY24 (up to November)	Budget FY24 as % of Revised FY23	Budget FY24 as % of Actual FY23	Actual FY24 (up to November as % of Budget FY24)	Actual FY24 sector's share in % (up to November)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	17,842	18,113	12,092	1,733	6.17	66.76	19,896	1,189	109.84	164.54	5.98	3.53
LGRD	37,743	41,375	35,013	4,982	17.74	84.62	42,018	7,226	101.55	120.01	17.20	21.45
Defence	1,885	1,838	1,196	10	0.04	65.08	1,542	75	83.91	128.93	4.89	0.22
POS	3,628	2,527	1,866	152	0.54	73.87	3,455	656	136.72	185.10	18.99	1.95
Edu	48,340	33,686	28,281	3,137	11.17	83.96	46,744	4,482	138.76	165.28	9.59	13.31
Health	18,665	12,184	8,426	895	3.19	69.15	15,464	1,186	126.92	183.54	7.67	3.52
SSW	8,786	9,256	8,480	1,171	4.17	91.62	9,005	1,382	97.29	106.19	15.34	4.10
HCS	4,929	6,798	5,965	1,499	5.34	87.74	5,479	1,069	80.60	91.87	19.52	3.17
RCRA	2,970	5,349	4,667	1,000	3.56	87.26	3,032	1,158	56.69	64.97	38.20	3.44
FE	25,937	27,088	26,974	1,864	6.64	99.58	34,686	3,237	128.05	128.59	9.33	9.61
AFL	16,130	18,654	14,442	2,764	9.85	77.42	16,346	3,395	87.63	113.19	20.77	10.08
IES	2,599	2,997	2,578	139	0.50	86.04	4,101	692	136.85	159.06	16.87	2.05
TC	70,162	61,745	55,172	8,731	31.10	89.36	75,817	7,935	122.79	137.42	10.47	23.56
Total	259,616	241,609	205,151	28,078	100.00	84.91	277,586	33,682	114.89	135.31	12.13	100.00

- Up to November 2023, the actual expenditure is 12.13% of the development budget. The actual outturn for the same period of the previous fiscal year was about 11.62% percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (38.20 percent), AFL (20.77), HCS (19.52 percent), Public Order and Safety (18.99 percent) and Industries, Jute, Textiles, Commerce, Labor & Overseas (16.87 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocations like General Public Services, Health, Fuel and Energy 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.

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 November 2023 is presented in **Figure 5**.

- From the graph, it appears that up to November 2023, the maximum share of spending went to Social Infrastructure (SIS) (45.6 percent), followed by Physical Infrastructure (PIS) (33.2 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 November 2023:

Table 4: Revenue Collection Position

(In Crore Taka)

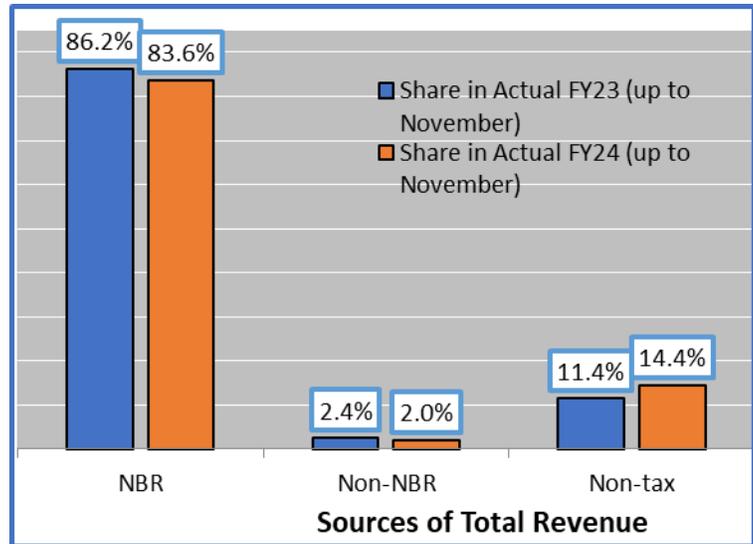
	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget	Revised	Actual	Actual	Actual	Budget FY24	Actual FY24 (November)	Actual FY24 (up to November)	Actual FY24 (up to November) as % of Budget FY24
	FY23	Budget FY23	FY23	FY 23 (November)	FY23 (up to November)				
Tax Revenue (a+b)	387,999	387,999	327,708	25,268	119,026	449,998	28,472	133,842	29.7
a. NBR	370,000	370,000	319,729	24,571	115,740	430,000	27,917	130,653	30.4
a.1 Income	121,020	121,094	107,145	7,365	34,796	153,260	8,875	40,021	26.1
a.2 VAT	141,192	146,227	126,224	10,192	47,910	163,836	11,242	53,918	32.9
a.3 Supplementary	58,525	53,675	44,533	3,804	17,091	60,703	4,117	18,948	31.2
a.4 Import Duty	43,994	43,994	36,182	2,949	14,654	46,015	3,298	16,017	34.8
a.5 Export	63	63	3	0	3	66	0	0	0.1
a.6 Excise	4,127	3,941	4,063	142	652	4,579	160	788	17.2
a.7 Other Taxes	1,080	1,006	1,579	118	634	1,540	225	960	62.4
b. Non-NBR	17,999	17,999	7,978	697	3,286	19,998	555	3,190	16.0
c. Non-tax Revenue	45,006	45,001	38,937	2,672	15,289	49,997	2,747	22,487	45.0
Total Revenue (a + b + c)	433,005	433,000	366,644	27,939	134,314	499,995	31,219	156,329	31.3
d. Tax-GDP Ratio (base 2005-06)	8.64	8.64	7.30	0.56	2.65	8.99	0.57	2.67	
e. Revenue-GDP ratio (base 2005-06)	9.64	9.64	8.16	0.62	2.99	9.99	0.62	3.12	

- Total revenue collection in FY23 was 8.16 percent of GDP and 84.7 percent of the revised budget target.
- Up to November 2023, total revenue collection increased by 16.39% percent compared to the corresponding period of the previous fiscal year (FY23) and achievement as to the annual target is 31.3 percent.
- In FY24, total revenue is projected to be 10 percent of GDP. This estimate is approximately 15.5 percent higher than the revised budget estimate for FY23 and 36.37 percent above the actual revenue collected in FY23

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

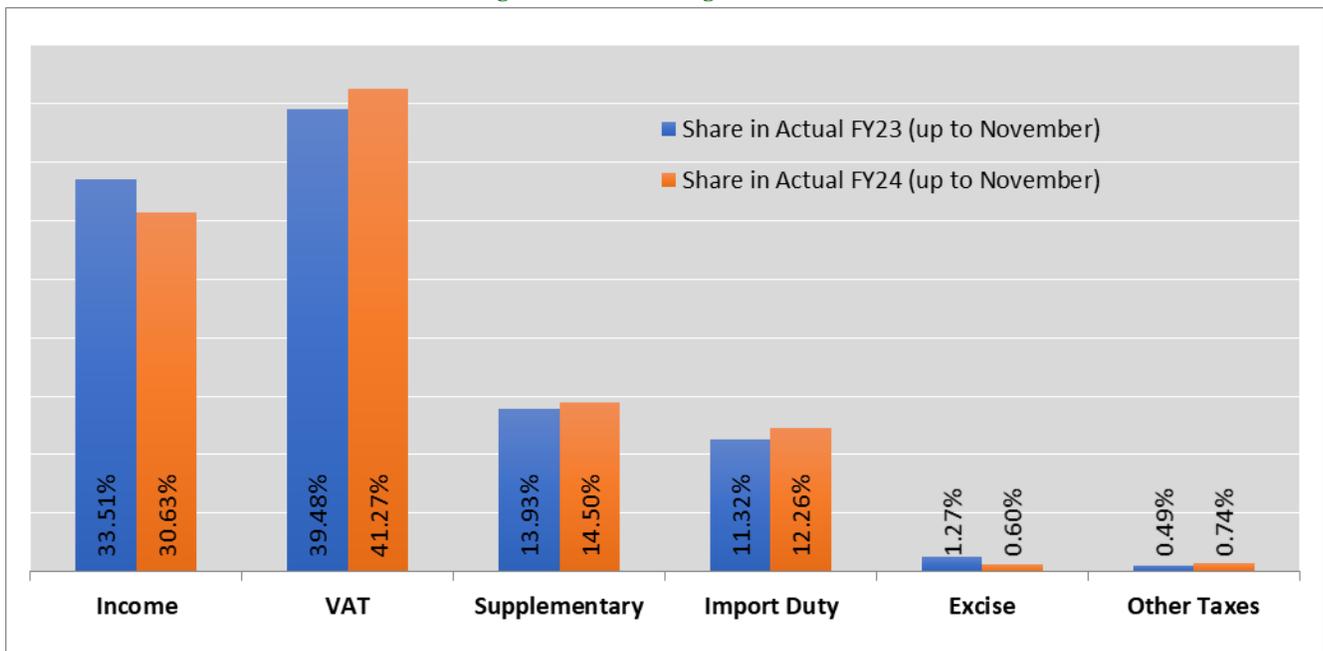
- A major share of the government revenue comes from NBR sources (83.6 percent up to November 2023).
- The growth rates of NBR and non-NBR tax revenue stood at 12.88 percent and -2.9 percent, respectively. Meanwhile, non-tax revenue collection grew by 47.08% percent compared to the corresponding period of the previous fiscal year (FY23).
- For tax and non-tax revenue, achievements as to the annual target were 29.7 and 45.0 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 November 2023, a significant part of NBR tax revenue was generated from indirect taxes. Of the total NBR tax collected 41.27 percent came from VAT, 30.63 percent from Income Tax, 14.50 percent from Supplementary Duty, 12.26 percent from Import Duty, with the remainder sourced from Excise, Export Duty, and other Taxes.

4.0 Budget Deficit⁵

The budget deficit position is illustrated in **Table 5** below.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year: 2023-24		Accounts 2022-23 up to November	Accounts 2023-24 up to November
	Budget	Revised	Accounts September		Budget	Accounts November		
1	2	3	4	5	6	7	8	9
Revenues	433,003	433,000	27,940	366,657	499,995	31,258	134,319	156,393
Tax Revenue	388,002	388,002	25,268	327,724	449,998	28,506	119,030	133,901
Non-Tax Revenue	45,004	45,000	2,672	38,933	49,997	2,752	15,289	22,492
Foreign Grants	3,271	3,263	1	2,752	3,900	1	1	539
Total Revenue and Foreign Grants	436,274	436,263	27,941	369,409	503,895	31,259	134,320	156,932
Non-Development Expenditure	411,406	414,283	26,873	369,864	475,281	25,926	115,494	124,674
Net Outlay for Food Account Operation	540	1,097	2,118	1,013	502	-92	7,633	2,320
Loans & Advances (Net)	6,501	3,520	-248	-2,178	8,420	-54	-563	-2,847
Development Expenditure	259,617	241,607	9,225	205,151	277,582	9,759	28,078	33,682
Development Program financed from Revenue Budget	3,155	3,732	17	4,568	3,768	121	55	289
Non-ADP Project	7,721	7,436	168	5,795	7,986	183	168	197
Annual Development Programme	246,066	227,566	8,888	191,921	263,000	9,224	27,303	32,683
Non-ADP FFW and Transfer	2,675	2,873	153	2,868	2,828	231	551	514
Total Expenditure	678,064	660,508	37,969	573,850	761,785	35,538	150,643	157,829
Overall Balance (Including Grants)	-241,790	-224,245	-10,029	-204,441	-257,890	-4,279	-16,323	-897
(In percent of GDP, base 2015-16)	-5.38	-4.99	-0.22	-4.55	-5.15	-0.09	-0.36	-0.02
Overall Balance (Excluding Grants)	-245,061	-227,508	-10,030	-207,193	-261,790	-4,280	-16,324	-1,436
(In percent of GDP, base 2015-16)	-5.46	-5.07	-0.22	-4.61	-5.23	-0.09	-0.36	-0.03

- In FY23, the actual budget deficit (excluding grants) as a percentage of GDP was 4.61 percent. Including grants it was 4.55 percent of GDP;
- Budget deficit (excluding grants) for FY24 is estimated to be 5.23 percent of GDP. Including grants the deficit is expected to be 5.15 percent of GDP;
- For FY24, the actual overall balance up to November 2023 (excluding grants) witnesses a slightly negative value which was -0.03 percent of GDP.

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

5.0 Financing

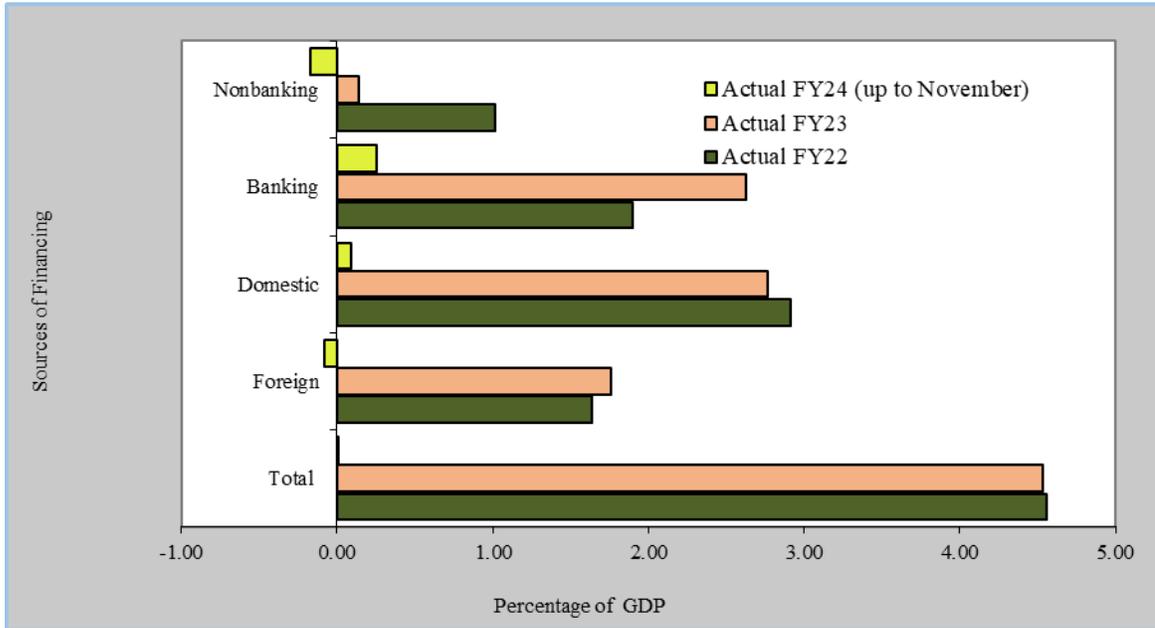
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2022-23			Accounts 2022-23	Year:2023-24		Accounts FY23 up to November	Accounts FY24 up to November
	Budget	Revised	Accounts November		Budget	Accounts November		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	95,458	83,819	203	79,156	102,490	853	4,519	-4,139
1.1 Foreign Borrowing	112,458	101,969	1,486	96,647	127,190	2,673	11,063	7,218
1.2 Amortization	-17,000	-18,150	-1,283	-17,491	-24,700	-1,819	-6,544	-11,357
2.0 Domestic Borrowing	146,335	140,425	9,707	124,356	155,395	3,344	11,440	4,627
2.1 Borrowing from Banking System (Net)	106,334	115,425	12,393	118,025	132,395	7,055	25,885	12,965
2.1.1 Long-Term Debt (Net)	68,192	73,900	3,300	52,335	86,580	-5,184	11,293	5,421
2.1.2 Short-Term Debt (Net)	38,142	41,525	9,093	65,690	45,815	12,239	14,592	7,545
2.2 Non-Bank Borrowing (Net)	40,001	25,000	-2,686	6,331	23,000	-3,711	-14,445	-8,338
2.2.1 National Savings Schemes (Net)	35,000	20,000	-1,013	-3,347	18,000	-1,432	-1,638	-3,759
2.2.2 Others	5,001	5,000	-1,673	9,678	5,000	-2,279	-12,807	-4,580
Total - Financing :	241,793	224,244	9,910	203,511	257,885	4,197	15,959	488
(In percent of GDP) (Base: 2015-16)	5.38	4.99	0.22	4.53	5.15	0.08	0.36	0.01

Figure 8: Sources of Financing Deficit



For FY24, up to November, 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 (November)	Actual FY23 Up to November	Actual FY23	Budget FY24	Actual FY24 (November)	Actual FY24 Up to November
General Public Services	116,828	106,356	5,601	25,648	77,614	147,984	3,330	19,852
LGRD	6,948	6,696	467	1,481	6,096	7,324	491	1,676
Defence	38,110	34,439	1,586	9,823	30,428	40,190	2,166	9,885
Public Order and safety	27,524	25,377	1,944	8,045	23,926	28,812	2,099	8,712
Education & technology	51,637	51,484	3,075	16,726	47,147	57,394	3,564	18,890
Health	18,199	17,565	951	4,323	14,096	22,587	1,056	4,888
Social Security and Welfare	28,589	29,825	767	4,716	28,980	31,343	1,660	7,748
Housing	1,892	1,899	68	222	1,779	1,949	61	265
Recreation, Culture and Religious Affairs	2,400	2,383	209	691	2,089	2,535	167	721
Fuel and Energy	129	102	8	34	92	133	7	29
Agriculture	25,978	35,647	4,011	8,670	34,544	27,354	1,724	8,020
Industrial & Economic Services	1,442	1,299	121	417	1,090	1,487	110	388
Transport and Communication	11,356	11,201	902	2,692	9,875	11,813	720	2,953
Interest	80,375	90,013	7,162	32,006	92,107	94,376	8,770	40,645
Total - Operating Revenue Expenditure	411,407	414,285	26,873	115,494	369,864	475,281	25,926	124,674

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 (November)	Actual FY23 (up to November)	Actual FY23	Budget FY24	Actual FY24 (November)	Actual FY24 (up to November)	Actual FY24 (up to November) as % Budget FY24
Sub-total = GPS	116,828	106,356	5,601	25,648	77,614	147,984	3,330	19,852	13.4
Office of the President	31	28	1	8	21	32	2	9	27.6
Bangladesh Parliament	340	306	17	80	249	335	26	94	28.2
Prime Minister's Office	800	723	77	267	648	931	69	355	38.1
Cabinet Division	84	81	4	19	62	103	6	24	23.2
Election Commission Secretariat	789	674	50	161	525	2,124	26	169	8.0
Ministry of Public Administration	3,448	3,191	126	748	2,165	3,536	198	813	23.0
Bangladesh Public Service Commission	88	86	5	25	78	101	5	27	27.0
Finance Division	105,390	95,988	5,137	23,365	70,698	134,981	2,836	16,906	12.5

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)	Actual FY23	Budget FY24	Actual FY24 (November)	Actual FY24 (up to November)	Actual FY24 (up to November) as % Budget FY24
Internal Resources Division	2,975	2,669	80	427	1,537	3,113	86	507	16.3
Financial Institutions Division	93	80	2	27	78	98	2	28	28.3
Economic Relations Division	816	691	4	34	286	699	48	780	111.5
Planning Division	91	69	6	24	62	88	4	20	22.6
Implementation Monitoring and Evaluation Division	65	54	3	9	50	61	2	8	12.7
Statistics and Informatics Division	271	206	11	57	160	261	12	58	22.1
Ministry of Foreign Affairs	1,547	1,510	75	397	996	1,521	8	55	3.6
Sub-total = LGRD	6,948	6,696	467	1,481	6,096	7,324	491	1,676	22.9
Local Government Division	5,861	5,634	376	1,217	5,076	6,200	447	1,375	22.2
Rural Development and Cooperative Division	681	621	86	250	586	671	36	282	42.0
Ministry of Chittagong Hill Tracts Affairs	406	441	5	14	434	453	8	20	4.3
Sub-total = Defence	38,110	34,439	1,586	9,823	30,428	40,190	2,166	9,885	24.6
Ministry of Defence -Defence Services	36,156	32,636	1,484	9,371	28,664	38,284	2,090	9,348	24.4
Ministry of Defence -Others Services	1,909	1,766	99	442	1,730	1,861	74	527	28.3
Armed Forces Division	45	37	3	10	34	45	3	11	23.8
Sub-total=POS	27,524	25,377	1,944	8,045	23,926	28,812	2,099	8,712	30.2
Supreme Court of Bangladesh	230	209	15	63	186	237	16	80	33.7
Law and Justice Division	1,612	1,421	87	389	1,082	1,766	97	425	24.0
Public Security Division	22,980	21,458	1,709	6,943	20,609	23,981	1,820	7,476	31.2
Legislative and Parliamentary Affairs Division	39	33	1	9	30	41	2	14	34.3
Anti-Corruption Commission Bangladesh	160	133	9	37	113	166	13	44	26.3
Security Service Division	2,503	2,122	123	604	1,906	2,621	152	674	25.7
Sub-total = Edu	51,637	51,484	3,075	16,726	47,147	57,394	3,564	18,890	32.9
Ministry of Primary and Mass Education	20,119	19,918	1,223	5,849	17,565	22,704	1,401	6,847	30.2
Secondary and Higher Education Division	23,360	23,588	1,341	8,389	22,404	25,931	1,641	9,383	36.2
Ministry of Science and Technology	602	578	52	260	551	627	20	174	27.7
Information & Communication Technology Division	386	335	12	65	287	352	12	105	29.7
Technical and Madrasa Education Division	7,170	7,065	447	2,163	6,341	7,779	490	2,382	30.6
Sub-total = Health	18,199	17,565	951	4,323	14,096	22,587	1,056	4,888	21.6
Health Services Division	13,430	13,261	737	3,206	11,003	17,221	823	3,636	21.1
Medical Education and Family Welfare Division	4,768	4,304	214	1,117	3,092	5,367	233	1,253	23.3
Sub-total = SSW	28,589	29,825	767	4,716	28,980	31,343	1,660	7,748	24.7
Ministry of Social Welfare	9,401	9,325	178	2,110	8,936	11,033	219	2,321	21.0
Ministry of Women and Children'S Affairs	3,507	3,608	40	176	3,392	3,778	167	420	11.1

Ministries/Division	Fiscal Year 2022-23					Fiscal Year 2023-24			
	Budget FY23	Revised Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)	Actual FY23	Budget FY24	Actual FY24 (November)	Actual FY24 (up to November)	Actual FY24 (up to November) as % Budget FY24
Ministry of Food	4,335	4,842	12	28	4,422	5,084	571	2,169	42.7
Ministry of Disaster Management and Relief	5,494	6,233	147	309	6,583	5,532	302	656	11.9
Ministry of Liberation War Affairs	5,851	5,816	390	2,094	5,647	5,916	401	2,183	36.9
Sub-total = HCS	1,892	1,899	68	222	1,779	1,949	61	265	13.6
Ministry of Housing and Public Works	1,892	1,899	68	222	1,779	1,949	61	265	13.6
Sub-total = RCRA	2,400	2,383	209	691	2,089	2,535	167	721	28.5
Ministry of Information and Broadcasting	816	854	45	235	767	839	39	220	26.2
Ministry of Cultural Affairs	390	367	44	131	337	437	50	150	34.3
Ministry of Religious Affairs	318	314	44	94	302	333	16	67	20.0
Ministry of Youth and Sports	876	848	76	231	683	927	62	285	30.8
Sub-total = FE	129	102	8	34	92	133	7	29	21.6
Energy and Mineral Resources Division	72	60	4	17	54	83	5	20	24.4
Power Division	57	41	4	17	37	50	1	8	17.0
Sub-total = Agr	25,978	35,647	4,011	8,670	34,544	27,354	1,724	8,020	29.3
Ministry of Agriculture	19,881	29,705	3,462	7,152	29,108	20,770	1,438	6,490	31.2
Ministry of Fisheries and Livestock	1,726	1,668	85	354	1,515	1,813	142	444	24.5
Ministry of Environment Forest and Climate Change	762	720	45	228	638	788	47	233	29.6
Ministry of Land	1,351	1,331	84	372	1,090	1,533	87	417	27.2
Ministry of Water Resources	2,258	2,223	335	563	2,193	2,450	10	436	17.8
Sub-total = IES	1,442	1,299	121	417	1,090	1,487	110	388	26.1
Ministry of Commerce	300	254	14	75	200	285	15	55	19.1
Ministry of Labour and Employment	199	187	8	38	115	223	10	47	21.2
Ministry of Industries	376	332	72	152	315	370	58	155	41.7
Ministry of Expatriates' Welfare and Overseas Employment	357	332	19	99	291	392	19	80	20.5
Ministry of Textiles and Jute	210	194	8	54	170	216	9	51	23.6
Sub-total = TC	11,356	11,201	902	2,692	9,875	11,813	720	2,953	25.0
Road Transport and Highways Division	5,352	5,351	359	795	4,703	5,648	347	1,142	20.2
Ministry of Railways	3,924	3,882	314	1,139	3,328	4,050	254	1,158	28.6
Ministry of Shipping	821	776	134	306	737	846	25	194	23.0
Ministry of Civil Aviation and Tourism	72	60	14	30	57	54	10	22	41.1
Posts and Telecommunication Division	1,181	1,127	81	420	1,047	1,206	84	435	36.1
Bridges Division	7	5	0	1	3	9	0	1	13.6
Sub-total = Interest	80,375	90,013	7,162	32,006	92,107	94,376	8,770	40,645	43.1
Domestic	73,175	80,691	6,695	29,644	82,670	82,000	7,637	34,179	41.7
Foreign	7,200	9,322	467	2,362	9,437	12,376	1,133	6,466	52.2
Total Operating Revenue Expenditure	411,407	414,285	26,873	115,494	369,864	475,281	25,926	124,674	26.2

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY23	Revised Budget FY23	Actual FY23	Actual FY23 (up to November)	Budget FY24	Actual FY24 (up to November)	Actual FY23 (up to November) as % of Budget FY23	Actual FY24 (up to November) as % of Budget FY24
1	2	3	4	5	6	7	8	9
Pay and Allowances	74,266	73,172	63,850	24,174	80,463	25,381	32.6	31.5
Pay of Officers	11,958	11,474	9,811	3,968	13,316	4,168	33.2	31.3
Pay of Establishment	27,340	26,939	24,437	10,006	29,236	10,397	36.6	35.6
Allowances	34,968	34,760	29,603	10,200	37,911	10,815	29.2	28.5
Goods and Services	38,986	39,071	33,871	7,469	44,232	10,141	19.2	22.9
Supplies and Services	28,234	28,622	24,440	6,323	32,801	8,460	22.4	25.8
Repairs Maintenance and Rehabilitation	10,751	10,449	9,432	1,146	11,431	1,681	10.7	14.7
Interest Payments	80,375	90,013	92,107	32,006	94,376	40,645	39.8	43.1
Domestic	73,175	80,691	82,670	29,644	82,000	34,179	40.5	41.7
Foreign	7,200	9,322	9,437	2,362	12,376	6,466	32.8	52.2
Subsidies and Incentives and Current Transfers	174,925	185,696	167,269	45,511	209,902	45,669	26.0	21.8
Subsidies	56,535	77,196	70,719	19,648	84,002	14,769	34.8	17.6
Grants in Aid	67,210	60,561	56,160	17,146	72,059	18,674	25.5	25.9
Pensions and Gratuities	31,036	29,137	22,317	8,375	32,869	8,887	27.0	27.0
Others	4,919	3,576	2,883	342	5,747	839	7.0	14.6
Block Allocations	4,691	2,133	0	0	7,274	0	0.0	0.0
Unexpected	3,000	1,569	0	0	4,000	0	0.0	0.0
Others	1,691	564	0	0	3,274	0	0.0	0.0
Total - Operating Recurrent Expenditure (A) :	373,243	390,085	357,098	109,160	436,247	121,836	29.2	27.9
Acquisition of Assets and Works	22,975	16,587	12,542	2,868	22,082	2,075	12.5	9.4
Acquisition of Assets	21,904	15,800	12,099	2,705	21,121	2,018	12.3	9.6
Acquisition of Land	1,071	788	443	163	961	56	15.2	5.9
Total - Augmented Operating Recurrent Expenditure (A+B):	396,218	406,673	369,639	112,028	458,329	123,910	28.3	27.0
Investments in Shares and Equities (C)	15,143	7,558	224	13	16,952	89	0.1	0.5
Share Capital	15,143	7,558	224	13	16,952	89	0.1	0.5
Foreign Financial Assets (F)	46	52	0	0	0	674	0.0	#DIV/0!
Total Operating Capital Expenditure (B+C+F)	38,164	24,198	12,766	2,881	39,034	2,839	7.5	7.3
Total- Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F)	411,407	414,283	369,864	112,041	475,281	124,674	27.2	26.2

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 (November)	Actual FY23 (up to November)	Actual FY23	Budget FY24	Actual FY24 (November)	Actual FY24 (up to November)	Actual FY23 (up to November) as % of Revised Budget FY23	Actual FY24 (up to November) as % Budget FY24
Sub-total = GPS	17,841.90	18,112.99	847.32	1,732.53	12,091.73	19,895.73	460.08	1,188.85	9.57	5.98
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	649.97	1,390.58	2,812.14	3,520.22	218.64	733.36	34.58	20.83
Cabinet Division	53.29	26.98	0.11	0.11	25.03	7.52	0.00	0.01	0.42	0.11
Election Commission Secretariat	749.00	748.69	5.84	103.25	352.74	282.45	11.43	45.93	13.79	16.26
Ministry of Public Administration	663.23	401.83	6.79	7.90	330.25	1,003.00	8.33	93.60	1.96	9.33
Bangladesh Public Service Commission	36.00	30.00	0.12	0.69	19.36	30.00	0.00	0.00	2.31	0.00
Finance Division/3	6,302.25	5,511.71	99.08	128.23	5,279.66	6,543.36	197.43	237.17	2.33	3.62
Internal Resources Division	502.47	101.30	0.08	0.78	53.93	382.51	9.32	9.32	0.77	2.44
Financial Institutions Division	2,758.65	3,275.83	78.51	82.01	2,831.23	2,851.30	0.00	39.01	2.50	1.37
Economic Relations Division	76.68	47.99	0.67	1.86	42.86	65.61	0.77	2.87	3.88	4.38
Planning Division/4	1,272.24	3,542.84	1.03	3.84	84.31	4,794.61	10.31	13.19	0.11	0.28
Implementation Monitoring and Evaluation Division	209.55	136.89	0.19	0.41	134.68	122.58	0.24	1.07	0.30	0.87
Statistics and Informatics Division	139.00	175.98	4.94	12.86	125.03	154.13	3.61	13.33	7.31	8.65
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	1,413.29	4,981.74	35,012.62	42,018.10	2,343.79	7,226.10	12.04	17.20
Local Government Division	35,845.94	39,567.87	1,217.88	4,598.37	33,522.86	40,503.92	2,273.43	6,928.07	11.62	17.10
Rural Development and Cooperative Division	964.43	847.24	81.32	192.07	621.86	762.47	9.85	168.34	22.67	22.08
Ministry of Chittagong Hill Tracts Affairs	932.18	960.21	114.08	191.30	867.90	751.71	60.52	129.69	19.92	17.25
Sub-total = Defence	1,885.00	1,837.91	3.54	10.24	1,196.18	1,542.25	46.63	75.35	0.56	4.89
Ministry of Defence -Defence Services	1,885.00	1,837.91	3.54	10.24	1,196.18	1,542.25	46.63	75.35	0.56	4.89
Sub-total=POS	3,628.48	2,526.77	57.49	152.25	1,866.41	3,454.72	127.29	656.22	6.03	18.99
Law and Justice Division	310.71	332.40	10.86	42.15	239.95	175.91	14.01	20.74	12.68	11.79
Public Security Division	1,613.73	1,119.05	27.42	47.99	664.14	1,716.06	96.86	167.10	4.29	9.74
Legislative and Parliamentary Affairs Division	1.00	1.20	0.10	0.10	0.96	2.00	0.08	0.59	8.53	29.38
Anti-Corruption Commission Bangladesh	18.71	11.03	0.02	0.10	7.74	18.44	0.41	0.48	0.87	2.62
Security Service Division	1,684.33	1,063.09	19.09	61.92	953.61	1,542.31	15.93	467.31	5.82	30.30
Sub-total = Edu	48,340.49	33,685.72	815.58	3,137.37	28,281.17	46,743.99	1,449.18	4,481.69	9.31	9.59
Ministry of Primary and Mass Education	11,641.55	7,784.68	242.16	690.02	6,250.44	12,018.41	534.94	1,457.47	8.86	12.13
Secondary and Higher Education Division	16,600.54	10,064.60	377.40	1,400.77	8,091.97	16,906.71	650.88	1,834.06	13.92	10.85
Ministry of Science and Technology	16,011.46	12,243.27	100.18	466.20	11,071.57	12,980.13	52.55	428.31	3.81	3.30
Information & Communication Technology Division	1,529.94	1,507.17	52.67	301.90	1,439.81	2,015.93	128.15	444.17	20.03	22.03
Technical and Madrasa Education Division	2,557.00	2,086.00	43.16	278.49	1,427.37	2,822.81	82.66	317.68	13.35	11.25
Sub-total = Health	18,665.30	12,183.77	362.12	894.99	8,425.55	15,464.08	380.71	1,185.88	7.35	7.67

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)	Actual FY23	Budget FY24	Actual FY24 (November)	Actual FY24 (up to November)	Actual FY23 (up to November) as % of Revised Budget FY23	Actual FY24 (up to November) as % Budget FY24
Health Services Division	15,851.47	9,790.96	312.15	777.13	6,659.74	12,210.07	324.23	1,031.17	7.94	8.45
Medical Education and Family Welfare Division	2,813.83	2,392.81	49.97	117.86	1,765.80	3,254.01	56.48	154.72	4.93	4.75
Sub-total = SSW	8,786.06	9,255.70	386.03	1,171.07	8,479.66	9,004.90	455.49	1,381.61	12.65	15.34
Ministry of Social Welfare	798.81	698.41	37.59	76.44	526.53	1,183.65	17.64	177.37	10.94	14.98
Ministry of Women and Children's Affairs	783.44	794.47	45.91	102.59	836.20	976.32	66.83	218.86	12.91	22.42
Ministry of Food	1,336.45	987.02	13.72	45.93	591.79	932.05	1.13	21.84	4.65	2.34
Ministry of Disaster Management and Relief	4,734.57	4,530.66	215.62	683.37	4,326.80	4,585.43	276.98	667.00	15.08	14.55
Ministry of Liberation War Affairs	1,132.79	2,245.14	73.18	262.75	2,198.33	1,327.45	92.92	296.55	11.70	22.34
Sub-total = HCS	4,928.86	6,798.40	589.07	1,499.34	5,964.63	5,479.47	273.29	1,069.37	22.05	19.52
Ministry of Housing and Public Works	4,928.86	6,798.40	589.07	1,499.34	5,964.63	5,479.47	273.29	1,069.37	22.05	19.52
Sub-total = RCRA	2,969.77	5,348.71	208.33	1,000.26	4,667.42	3,032.39	512.26	1,158.30	18.70	38.20
Ministry of Information and Broadcasting	282.00	521.32	23.09	31.88	380.97	211.68	2.88	22.05	6.12	10.42
Ministry of Cultural Affairs	247.34	294.34	9.73	34.82	249.19	262.08	21.78	60.26	11.83	22.99
Ministry of Religious Affairs	2,034.74	3,746.55	118.36	853.14	3,433.03	2,176.15	461.10	1,011.31	22.77	46.47
Ministry of Youth and Sports	405.69	786.50	57.15	80.42	604.24	382.48	26.50	64.67	10.23	16.91
Sub-total = FE	25,936.76	27,088.30	272.34	1,863.76	26,973.83	34,686.48	792.85	3,236.66	6.88	9.33
Energy and Mineral Resources Division	1,797.65	1,841.65	0.88	74.05	1,720.67	911.44	0.00	0.00	4.02	0.00
Power Division	24,139.11	25,246.65	271.46	1,789.72	25,253.16	33,775.04	792.85	3,236.66	7.09	9.58
Sub-total = Agr	16,129.67	18,653.64	1,103.11	2,764.42	14,441.64	16,346.32	1,061.72	3,395.34	14.82	20.77
Ministry of Agriculture	4,338.84	4,100.41	386.78	835.36	3,429.10	4,347.97	334.09	1,112.72	20.37	25.59
Ministry of Fisheries and Livestock	2,081.45	1,965.40	32.41	165.49	1,569.50	2,427.15	48.51	197.68	8.42	8.14
Ministry of Environment Forest and Climate Change	738.69	637.31	8.98	23.66	572.97	851.32	9.73	34.70	3.71	4.08
Ministry of Land	1,032.54	618.28	8.69	23.46	174.00	925.54	10.42	18.16	3.80	1.96
Ministry of Water Resources	7,938.15	11,332.24	666.25	1,716.45	8,696.06	7,794.34	658.97	2,032.08	15.15	26.07
Sub-total = IES	2,599.38	2,996.91	33.88	138.99	2,578.39	4,101.22	101.88	691.77	4.64	16.87
Ministry of Commerce	244.90	147.37	2.07	7.08	140.47	308.12	0.72	3.45	4.80	1.12
Ministry of Labour and Employment	158.00	282.50	0.38	43.89	215.04	123.79	9.97	14.99	15.53	12.11
Ministry of Industries	1,144.78	1,890.58	3.43	24.91	1,715.46	2,652.95	74.52	629.48	1.32	23.73
Ministry of Expatriates' Welfare and Overseas Employment	632.70	267.46	7.37	13.70	197.43	625.98	12.27	27.54	5.12	4.40
Ministry of Textiles and Jute	419.00	409.00	20.63	49.42	309.98	390.38	4.39	16.31	12.08	4.18
Sub-total = TC	70,161.72	61,744.87	3,133.32	8,730.81	55,172.21	75,816.81	1,753.71	7,934.65	14.14	10.47
Road Transport and Highways Division	31,295.87	29,896.58	1,408.84	3,991.95	26,217.35	34,062.21	1,108.90	3,088.35	13.35	9.07
Ministry of Railways	14,928.66	12,596.47	193.70	738.89	11,374.74	14,960.06	211.18	557.11	5.87	3.72
Ministry of Shipping	6,402.48	4,697.71	267.00	737.44	3,947.30	9,954.72	412.99	961.46	15.70	9.66
Ministry of Civil Aviation and Tourism	6,931.96	5,568.16	557.15	1,013.28	5,100.10	6,542.28	0.00	1,289.28	18.20	19.71
Posts and Telecommunication	1,312.91	1,918.51	97.61	265.01	1,588.83	1,233.28	20.62	151.33	13.81	12.27

Ministries/Divisions	Fiscal Year 2022-23					Fiscal Year 2023-24				
	Budget FY23	Revised Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)	Actual FY23	Budget FY24	Actual FY24 (November)	Actual FY24 (up to November)	Actual FY23 (up to November) as % of Revised Budget FY23	Actual FY24 (up to November) as % Budget FY24
Division										
Bridges Division	9,289.84	7,067.44	609.01	1,984.24	6,943.88	9,064.26	0.02	1,887.12	28.08	20.82
Total Development Revenue Expenditure	259,615.94	241,609.01	9,225.42	28,077.77	205,151.43	277,586.46	9,758.89	33,681.79	11.62	12.13

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 (November)	Actual FY23 (up to November)	Actual FY23	Budget FY24	Actual FY24 (November)	Actual FY24 (up to November)
Tax Revenue (a+b)	299,658.1	387,998.6	387,998.6	25,267.6	119,025.6	327,707.6	449,998.2	28,472.2	133,842.3
a. NBR	292,956.1	370,000.0	370,000.0	24,570.6	115,739.7	319,729.5	429,999.7	27,917.4	130,652.5
a.1 Income	96,157.5	121,020.0	121,094.0	7,365.1	34,795.9	107,145.0	153,260.0	8,875.0	40,021.5
a.2 VAT	117,034.4	141,191.6	146,226.8	10,191.7	47,910.4	126,224.3	163,836.4	11,242.2	53,918.2
a.3 Supplementary	41,185.8	58,524.5	53,675.0	3,804.5	17,090.5	44,533.5	60,703.3	4,117.3	18,947.8
a.4 Import Duty	34,367.8	43,994.3	43,994.0	2,949.0	14,653.9	36,181.7	46,015.0	3,297.6	16,016.9
a.5 Export	0.9	62.8	63.0	0.1	2.8	2.9	66.0	0.0	0.1
a.6 Excise	3,106.7	4,126.7	3,941.2	142.4	652.3	4,063.2	4,579.0	160.2	787.8
a.6 Other Taxes	1,103.0	1,080.0	1,006.0	117.8	634.0	1,578.9	1,540.0	225.1	960.4
b. Non-NBR	6,702.0	17,998.6	17,998.6	697.0	3,285.9	7,978.2	19,998.4	554.8	3,189.8
b.1 Narcotics & Liquor	332.9	151.7	151.7	80.6	279.6	607.2	457.7	48.1	240.5
b.2 Vehicles	1,642.5	1,264.0	1,264.0	143.7	700.7	1,688.0	3,000.0	127.5	698.9
b.3 Land Revenue	859.2	2,084.5	2,084.5	79.6	390.3	992.9	2,210.0	50.4	398.9
b.4 Stamp Duty	3,390.8	13,878.7	13,880.7	345.4	1,689.3	4,092.5	13,617.6	270.3	1,592.5
b.5 Surcharge	476.5	619.7	617.7	47.8	225.9	597.4	713.2	58.4	259.0
c. Non-tax Revenue	35,591.8	45,006.0	45,001.0	2,671.5	15,288.7	38,936.8	49,996.7	2,747.3	22,487.2
c.1 Dividend and Profit	5,019.4	1,884.2	1,477.8	84.1	291.4	1,745.7	9,346.3	73.1	11,014.3
c.2 Interest	1,950.2	16,669.7	15,471.0	244.1	3,478.3	5,314.9	7,521.3	105.9	898.0
c.3 Administrative Fees and Charges	2,364.9	7,920.7	7,824.2	223.2	1,117.0	2,681.5	5,864.2	183.7	1,155.2
c.4 Fines, Penalties and Forfeiture	1,093.9	478.2	427.1	108.4	461.5	1,248.1	984.7	121.1	621.1
c.5 Receipts for Services Rendered	5,232.1	6,768.3	8,100.0	463.6	2,534.4	5,996.5	8,698.4	455.8	2,358.2
c.6 Rents, Leases and Recoveries	891.2	350.4	391.7	41.9	311.5	1,109.9	548.1	47.9	414.4
c.7 Tolls and Levies	828.0	1,127.5	1,127.5	110.4	365.8	899.4	1,230.9	61.2	337.7
c.8 Non-Commercial Sales	2,807.2	2,350.1	2,855.9	186.1	876.4	2,242.1	4,046.7	182.2	877.1
c.9 Other Non-Tax Revenue and Receipts	15,097.5	7,159.8	7,035.7	1,152.2	5,771.3	17,452.5	11,665.4	1,499.5	4,716.3
c.10 Capital Revenue	307.4	297.1	290.0	57.4	81.1	246.3	90.7	16.9	94.9
Total Revenue (a+b+c)	335,249.9	433,004.6	432,999.6	27,939.1	134,314.2	366,644.5	499,994.9	31,219.5	156,329.5
d. Tax-GDP Ratio (base: 2015-16)	7.54	8.64	8.64	0.56	2.65	7.30	8.99	0.57	2.67
e. Revenue-GDP ratio (base 2015-16)	8.44	9.64	9.64	0.62	2.99	8.16	9.99	0.62	3.12

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 November/Actual FY23 up to November)*100	(Actual FY24 up to November/Budget FY24)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	137.3	116.0	89.4	112.4	29.7
a. NBR	100.0	134.5	116.2	87.2	112.9	30.4
a.1 Income	100.1	143.0	126.6	29.2	115.0	26.1
a.2 VAT	103.6	129.8	112.0	34.4	112.5	32.9
a.3 Supplementary	91.7	136.3	113.1	12.1	110.9	31.2
a.4 Import Duty	100.0	127.2	104.6	9.9	109.3	34.8
a.5 Export	100.3	2313.1	104.8	0.0	1.8	0.1
a.6 Excise	95.5	112.7	116.2	1.1	120.8	17.2
a.6 Other Taxes	93.1	97.5	153.1	0.4	151.5	62.4
b. Non-NBR	100.0	250.7	111.1	2.2	97.1	16.0
b.1 Narcotics & Liquor	100.0	75.4	301.7	0.2	86.0	52.5
b.2 Vehicles	100.0	177.7	237.3	0.5	99.7	23.3
b.3 Land Revenue	100.0	222.6	106.0	0.3	102.2	18.1
b.4 Stamp Duty	100.0	332.7	98.1	1.1	94.3	11.7
b.5 Surcharge	99.7	119.4	115.5	0.2	114.7	36.3
c. Non-tax Revenue	100.0	128.4	111.1	10.6	147.1	45.0
c.1 Dividend and Profit	78.4	535.4	632.4	0.5	3779.7	117.8
c.2 Interest	92.8	141.5	48.6	1.4	25.8	11.9
c.3 Administrative Fees and Charges	98.8	218.7	74.9	0.7	103.4	19.7
c.4 Fines, Penalties and Forfeiture	89.3	78.9	230.6	0.3	134.6	63.1
c.5 Receipts for Services Rendered	119.7	145.1	107.4	1.6	93.0	27.1
c.6 Rents, Leases and Recoveries	111.8	49.4	139.9	0.3	133.0	75.6
c.7 Tolls and Levies	100.0	136.9	109.2	0.2	92.3	27.4

c.8 Non-Commercial Sales	121.5	180.5	141.7	0.6	100.1	21.7
c.9 Other Non-Tax Revenue and Receipts	98.3	66.8	165.8	4.8	81.7	40.4
c.10 Capital Revenue	97.6	36.8	31.3	0.1	117.1	104.6
Total Revenue (a+b+c)	100.0	136.4	115.5	100.0	116.4	31.3

Notes:

Income= Tax on Income/property/profit/wealth

Import= Import & export duty

Sup= Supplementary duty

Ex= Excise taxes

NL= Narcotics & Liquor

DP= Dividend & profit

PO&R= Post office & Railway

IFT= Interest/Fees/Tolls & Other receipts

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