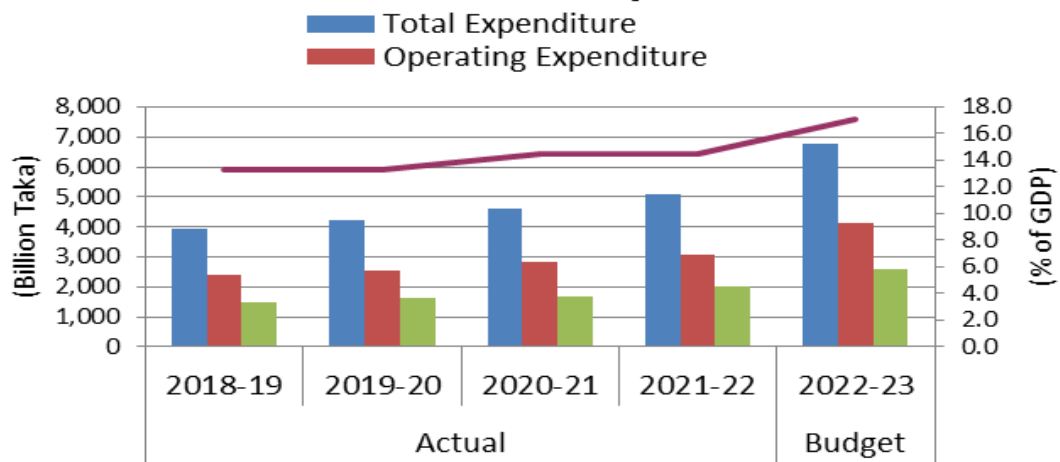


# Monthly Report on Fiscal Position

## July 2022

### (Fiscal Year 2022-23)

#### Government Expenditure



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## CONTENTS

<i>Executive Summary</i> .....	4
<i>Monthly Report on Fiscal Position</i> .....	5
<b>1.0 Operating Expenditure</b> .....	5
<b>1.1 Operating expenditure: General Classification</b> .....	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.....	6
1.1.4 Sector-wise Utilization .....	7
1.1.5 Ministry-wise Utilization.....	7
<b>1.2 Operating Expenditure: Economic Classification</b> .....	7
<b>2.0 Development Expenditure</b> .....	8
<b>2.1 Allocation &amp; Utilization Pattern of Development Expenditure</b> .....	8
<b>2.2 Broad Sector wise Utilization Pattern</b> .....	9
<b>2.3 Ministry wise Utilization Pattern</b> .....	9
<b>3.0 Revenue Collection</b> .....	10
<b>3.1 Total Revenue</b> .....	10
<b>3.2 NBR Tax Revenue</b> .....	11
<b>4.0 Budget Deficit</b> .....	12
<b>5.0 Financing</b> .....	13

### List of Figures

Figure 1: Sector Share in Resource Utilization in FY2022-23 .....	6
Figure 2: Operating Expenditure .....	7
Figure 3: Actual Expenditure According to Economic classification FY23 (up to July 2022).....	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY23 (Up to July 2022) .....	8
Figure 5: Broad Sector Wise Share in Development Expenditure .....	9
Figure 6: Sources of Revenue Collection .....	11
Figure 7 Share Among NBR Taxes.....	11
Figure 8 Sources of Financing Deficit .....	13

### List of Tables

Table1: OperatingExpenditure Pattern By Sector .....	5
Table 2: Broad Sectorwise Allocation.....	6
Table 3: Allocation & Utilization Pattern Of Development Expenditure .....	9
Table 4: Revenue Collection Position .....	10
Table 5: Budget Deficit.....	12
Table 6: Financing Budget Deficit .....	13

### List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure .....	14
Appendix 2: Ministry Wise Operating Expenditure.....	14
Appendix 3: Operating Expenditure by Economic Classification.....	17
Appendix 4: Development expenditure: Ministry-wise expenditure pattern .....	18
Appendix 5 Revenue Collection.....	20
Appendix 6 Revenue Receipts (Growth Scenario).....	21

## ***Executive Summary***

*The Fiscal Report is prepared on a monthly basis. It basically contains information on government expenditure, revenue and overall balance position. 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 01 July to 30 June of the following 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 in July 2022 in the current fiscal year (FY 2022-23) is 4.7 percent of the operating budget estimates. Actual development expenditure during the same period is 0.34 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.*

*Revenue income is generated from tax and non-tax sources. In July 2022, 6.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (89.9 percent). Total NBR tax collection is 6.7 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 July 2022 in FY2022-23, overall balance (excluding grants) witnessed a positive value which was 0.15 percent of GDP.*

# MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

## 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 Sector<sup>2</sup>**

*(IN CRORE TAKA)*

Sectors	Fiscal Year 2021-22					Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual Expenditure FY22	Sector's Share in Actual FY22 (in %)	Actual FY22 as% of Revised Budget FY22	Budget FY23	Budget FY23 as % of Budget FY22	Budget FY23 as % of Revised Budget FY22	Budget FY23 as % of Actual FY22	Actual FY23 (Up to July)	Actual 23 (Up to July) as % of Budget FY23
1	2	3	4	5	6	7	8	9	10	11	12
GPS	97,443	96,615	63,643	20.6	65.9	116,828	119.9	120.9	183.6	4,358	3.7
LGRD	6,359	6,334	5,670	1.8	89.5	6,948	109.3	109.7	122.5	76	1.1
Defense	35,448	35,345	25,748	8.3	72.8	38,110	107.5	107.8	148.0	1,672	4.4
POS	25,898	25,658	23,274	7.5	90.7	27,524	106.3	107.3	118.3	1,213	4.4
Edu	48,230	48,331	43,790	14.2	90.6	51,637	107.1	106.8	117.9	3,900	7.6
Health	17,172	17,180	13,565	4.4	79.0	18,199	106.0	105.9	134.2	646	3.6
SSW	27,232	28,527	23,348	7.5	81.8	28,589	105.0	100.2	122.4	46	0.2
Housing	1,803	1,755	1,568	0.5	89.3	1,892	105.0	107.8	120.7	32	1.7
RCRA	2,315	2,278	2,036	0.7	89.4	2,400	103.7	105.4	117.9	59	2.5
F&E	117	112	117	0.0	104.0	129	109.6	114.7	110.2	6	5.0
Agri	18,686	21,302	22,978	7.4	107.9	25,978	139.0	122.0	113.1	401	1.5
IES	1,352	1,509	1,224	0.4	81.1	1,442	106.6	95.5	117.8	32	2.2
TC (Tarns & Com)	10,859	10,432	12,131	3.9	116.3	11,356	104.6	108.9	93.6	282	2.5
Interest Payment	68,589	71,244	70,283	22.7	98.7	80,375	117.2	112.8	114.4	6,612	8.2
<b>Total</b>	<b>361,504</b>	<b>366,622</b>	<b>309,372</b>	<b>100</b>	<b>84.4</b>	<b>411,407</b>	<b>113.8</b>	<b>112.2</b>	<b>133.0</b>	<b>19,336</b>	<b>4.7</b>

Some of the noteworthy features are:

- For FY23, budget allocation was raised by 12.2% over the FY22 revised budget estimates and 13.8% over the original budget;
- In July 2023, spending in Interest payment and Transport and Communication (Trans & Com) has been 8.2% of allocated budget. Spending on Education (Edu) is 7.6%, Fuel and Energy (F&E) 5.0%, Defense and Public Order & Safety (POS) both 4.4%, General Public Services (GPS) 3.7% and Health 3.6%. Sectors like Social Security and Welfare (SSW), LGRD, Housing have spent relatively less under operating expenditure.

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

<sup>2</sup>Notes: 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 FY22	36.4	28.4	4.0	7.4	22.7	1.1
Sector Share in Budget FY23	44.4	26.1	2.8	6.3	19.5	0.9
Sector share in Actual expenditure FY23 (Up to July)	37.5	24.3	1.5	2.1	34.2	0.5

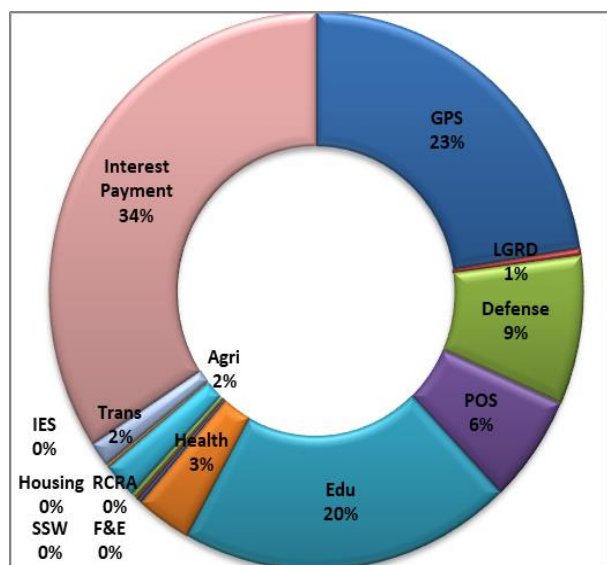
**Note:**

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

- Broadly in the budget for FY23, share of the administration sector has increased and allocations against all other categories have been reduced in comparison to the actual expenditure in FY22;
- Till July 2023, among all categories, expenditure on Administration sector was the highest and sector's share in actual expenditure under Interest Payment increased.

### 1.1.3 Sectors' Share in Resource Utilization

**Figure 1: Sector Share in Resource Utilization in FY23 (Up to July 2023)**



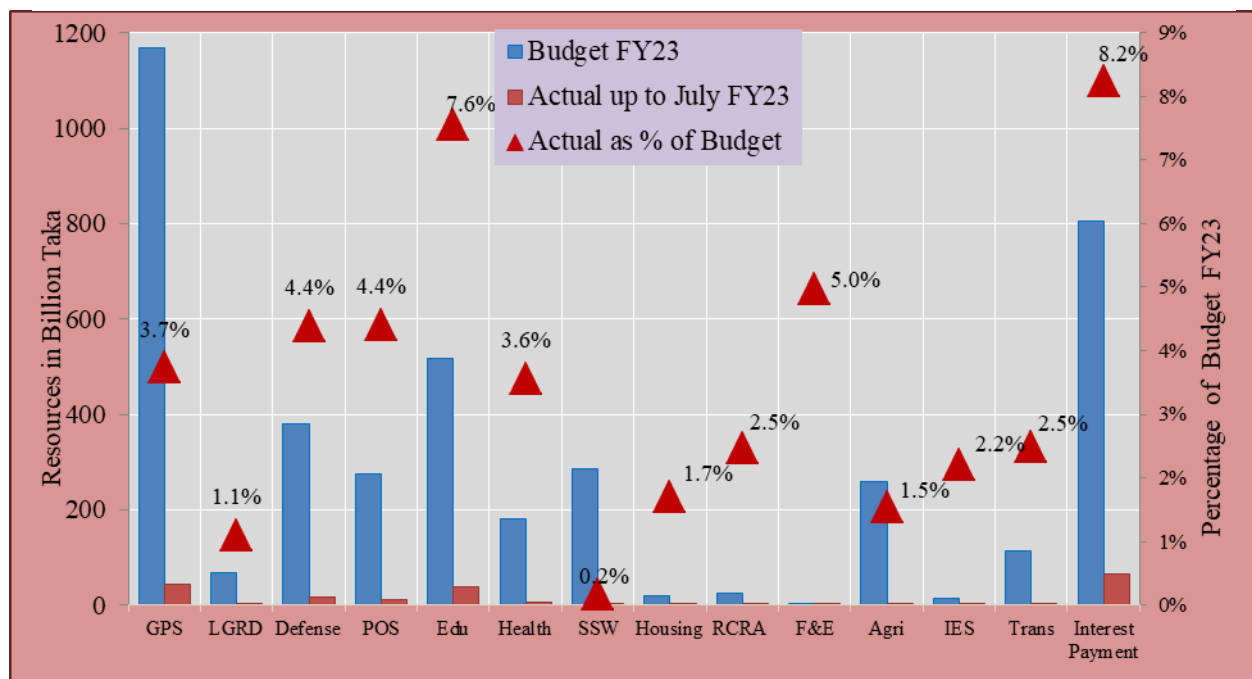
Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (34 percent) followed by General Public Service (23 percent), Education (20 percent), Defense (9 percent), and Public Order & Safety (6 percent) .

### 1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of operating spending up to July 2022 is shown in **Figure 2**.

**Figure 2: Operating Expenditure (Up to July 2022 in FY 2022-23)**



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (8.2%), Education (7.6%), Fuel & Energy (5.0%), Defence (4.4%), Public Order and Safety (4.4), and General Public Services (3.7%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

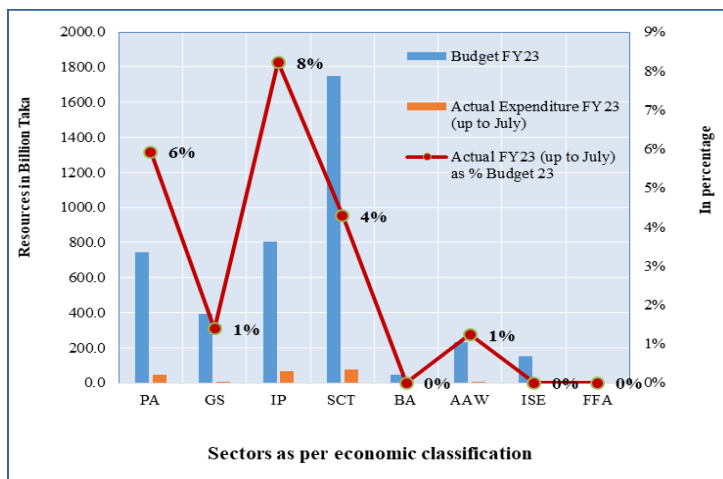
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY23), actual spending (operating) in July is 4.7 percent of the budget estimate, which was 5.27 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

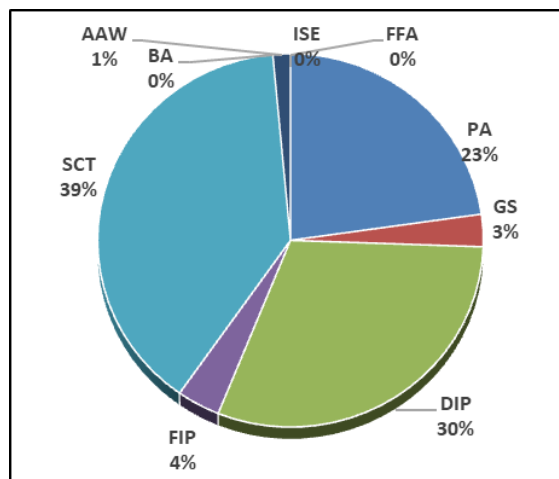
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into economic groups, namely Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP) (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). Status of actual spending up to July 2022 (FY 2022-23) 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 FY23 (up to July 2022)**



**Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to July 2023)**



Up to July 2022, utilization rate of total operating expenditure was 4.7 percent. The major categories under operating expenditure during this month were subsidies & cash transfers (39%), interest payment (34%) and pay & allowances (23%).

## 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**<sup>3</sup> is shown in **Table 3**.

- In July 2022, actual expenditure is 0.34 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 0.69 percent of the budget.
- During July 2022 LGRD (1.21 percent) and Transport & Communications (0.44 percent) made the highest utilization of allocated resources.
- Sectors with the largest allocation for FY 23 are Transport & Communications and LGRD.

<sup>3</sup> Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is under reported in the budgeting information system and it seems there is some time lag between actual expenditure and when the data is entered in the system.



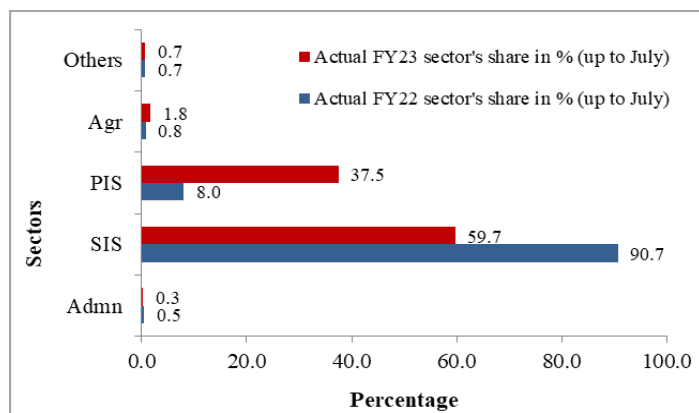
**Table 3: Allocation & Utilization Pattern of Development Expenditure**

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (Up to July)	Sector Share in Actual (up to July) (%)	Actual FY22 as % of Revised FY22	Budget FY23	Actual FY23 (up to July)	Budget FY23 as % of Revised FY22	Budget FY23 as % of Actual FY22	Actual FY23 (Upto July) as % of Budget FY23	Actual FY23 sector's share in % (Up to July)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	15,270	14,292	11,840	0	0.02	82.84	17,843	3	124.85	150.70	0.02	0.33
LGRD	35,833	36,191	30,488	700	42.61	84.24	37,743	458	104.29	123.80	1.21	52.60
Defence	1,832	1,780	274	1	0.04	15.36	1,885	0	105.88	689.15	0.00	0.00
POS	3,226	3,491	2,791	7	0.45	79.96	3,628	0	103.94	129.99	0.00	0.00
Edu	46,649	39,410	33,353	677	41.24	84.63	48,340	30	122.66	144.94	0.06	3.39
Health	15,558	15,094	10,941	16	0.96	72.48	18,665	19	123.66	170.60	0.10	2.19
SSW	7,089	7,163	5,854	97	5.92	81.73	8,786	13	122.66	150.08	0.15	1.47
HCS	4,543	5,088	4,797	0	0.00	94.27	4,929	0	96.87	102.75	0.00	0.00
RCRA	2,642	3,148	3,102	0	0.00	98.52	2,970	1	94.33	95.75	0.03	0.09
FE	27,367	24,406	26,671	0	0.00	109.28	25,937	18	106.27	97.25	0.07	2.10
AFL	13,225	13,669	12,811	13	0.77	93.72	16,130	15	118.00	125.90	0.10	1.76
IES	2,674	2,769	2,289	0	0.01	82.66	2,599	5	93.86	113.55	0.20	0.60
TC	61,171	55,447	54,704	131	7.98	98.66	70,161	308	126.54	128.26	0.44	35.45
<b>Total</b>	<b>237,079</b>	<b>221,949</b>	<b>199,914</b>	<b>1,642</b>	<b>100.00</b>	<b>90.07</b>	<b>259,616</b>	<b>870</b>	<b>116.97</b>	<b>129.86</b>	<b>0.34</b>	<b>100.00</b>

## 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 in July 2022 is presented in **Figure 5**.

➤ From the graph it appears that in July 2022 the maximum share of spending went to Social Infrastructure (59.7 percent) followed by Physical Infrastructure (37.5 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 COLLECTION<sup>4</sup>

### 3.1 TOTAL REVENUE

Following table shows revenue collection position in July 2022:

**Table 4: Revenue Collection Position**

(In Crore Taka)

	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual FY23
	FY22	Budget FY22	FY22	(July)	FY22 (up to July)	FY23	FY23 (July)	FY22 (up to July)*	(up to July) as % of Budget FY23
<b>Tax Revenue (a+b)</b>	<b>346,000</b>	<b>346,000</b>	<b>300,727</b>	<b>15,326</b>	<b>15,326</b>	<b>387,999</b>	<b>25,254</b>	<b>25,254</b>	<b>6.5</b>
a. NBR	330,000	329,999	294,314	15,134	15,134	370,000	24,706	24,706	6.7
a.1 Income	104,951	105,324	91,698	3,735	3,735	121,020	5,242	5,242	4.3
a.2 VAT	127,745	127,568	120,295	7,104	7,104	141,192	12,270	12,270	8.7
a.3 Supplementary Duty	54,465	54,503	42,440	1,973	1,973	58,525	2,713	2,713	4.6
a.4 Import	37,907	38,051	35,669	2,235	2,235	43,994	4,265	4,265	9.7
a.5 Export duty	56	54	1	1	1	63	1	1	1.1
a.6 Excise	3,825	3,825	3,107	46	46	4,127	120	120	2.9
a.7 Other Taxes	1,050	675	1,103	41	41	1,080	96	96	8.9
b. Non-NBR	16,000	16,001	6,413	192	192	17,999	548	548	3.0
c. Non-tax Revenue	43,001	42,999	36,044	1,442	1,442	45,006	2,236	2,236	5.0
<b>Total Revenue (a + b + c)</b>	<b>389,001</b>	<b>388,999</b>	<b>336,771</b>	<b>16,768</b>	<b>16,768</b>	<b>433,005</b>	<b>27,490</b>	<b>27,490</b>	<b>6.3</b>
d. Tax-GDP Ratio (base 2015-16)	9.80	9.80	8.52	0.43	0.43	9.76	0.64	0.64	
e. Revenue-GDP ratio (base 2015-16)	11.02	11.02	9.54	0.48	0.48	10.89	0.69	0.69	

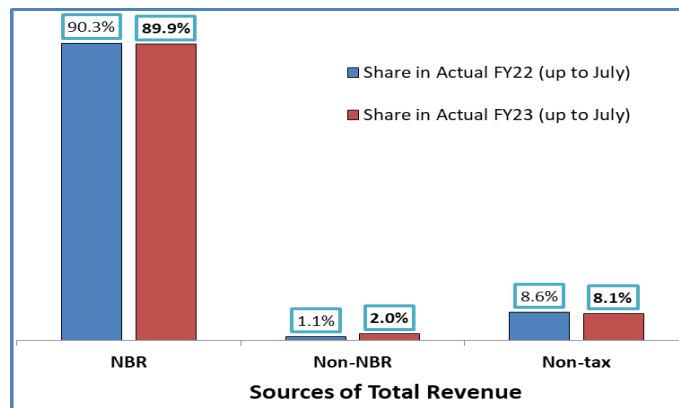
Source: IBAS, Finance Division \*Provisional

- Total revenue collection in FY22 was 9.54 percent of GDP and 86.6 percent of the revised budget target.
- In July 2022, total revenue collection increased by 63.4 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 6.3 percent.
- In FY23, total revenue is estimated to be 10.89 percent of GDP. This figure is about 11.31 percent higher than the revised budget estimate of FY22, and 28.57 percent higher than the actual revenue collection in FY22.

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

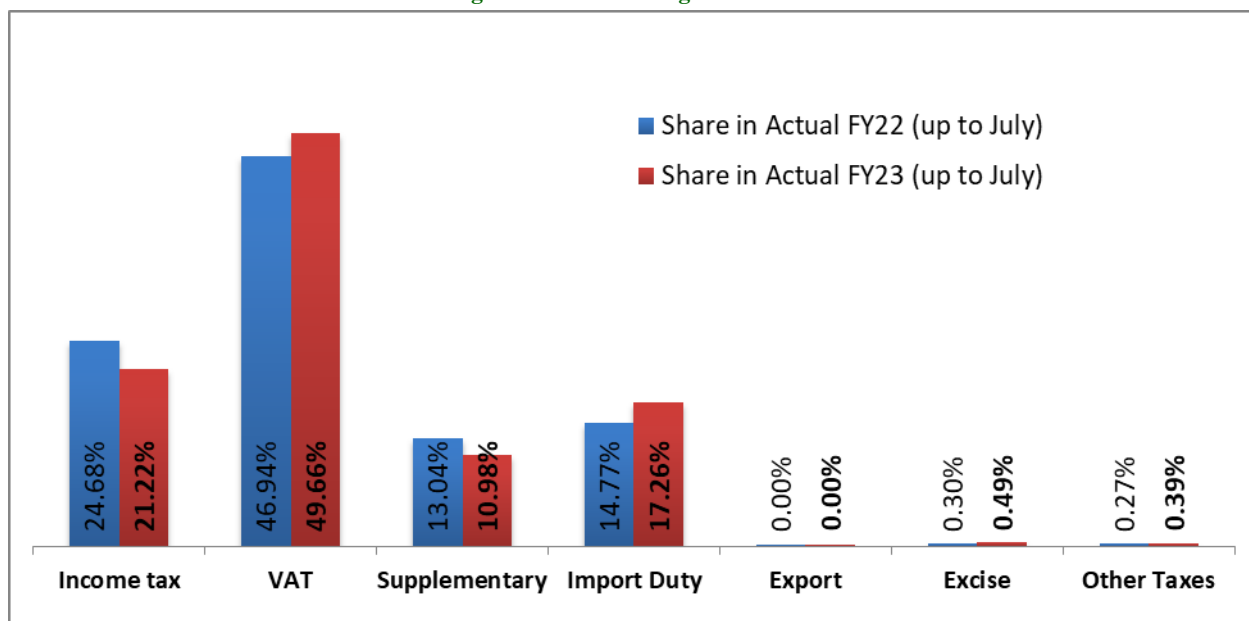
- Major share of the government revenue comes from NBR sources (89.9 percent up to July 2023).
- Growth rates of NBR and Non-NBR tax revenue are 63.3 percent and 184.6 percent respectively. On the other hand, non-tax revenue collection grew by 55.1 percent compared to the corresponding period of the previous fiscal year.
- For tax and non-tax revenue, achievements as to the annual target were 6.5 and 5.0 percent respectively.

**Figure 6: Sources of Revenue Collection**



### 3.2 NBR TAX REVENUE

**Figure 7: Share Among NBR Taxes**



- In FY22 actual tax revenue collection was 8.52 percent of GDP
- Tax revenue collection target for FY23 is 9.76 percent of GDP. This is 12.1 percent higher than the revised budget of FY22 and 29.0 percent higher than the actual collection of the FY22.
- In FY23, in July 2022, a major portion of the NBR tax came from VAT (49.66 percent). Income tax's contribution was 21.22 percent, import duty 17.26 percent and supplementary duty 10.98 percent.

## 4.0 Budget Deficit<sup>5</sup>

The following table (table 5) shows budget deficit position.

**Table 5: Budget Deficit**

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year: 2022-23		Accounts 2021-22 up to July	Accounts 2022-23 up to July
	Budget	Revised	Accounts July		Budget	Accounts July		
1	2	3	4	5	6	7	8	9
<b>Revenues</b>	389,003	389,000	16,769	337,263	433,003	27,536	16,769	27,536
Tax Revenue	346,001	346,003	15,326	301,018	388,002	25,298	15,326	25,298
Non-Tax Revenue	43,003	43,000	1,442	36,245	45,004	2,238	1,442	2,238
Foreign Grants	3,490	3,192	0	2,201	3,271	0	0	0
<b>Revenue and Foreign Grants</b>	392,492	392,192	16,769	339,464	436,274	27,536	16,769	27,536
<b>Non-Development Expenditure</b>	361,500	366,627	19,798	309,372	411,406	19,336	19,798	19,336
Net Outlay for Food Account Operation	597	136	125	6,199	540	1,506	125	1,506
Loans & Advances (Net)	4,506	4,789	-225	-5,136	6,501	-194	-225	-194
<b>Development Expenditure</b>	237,078	221,948	1,642	199,914	259,617	870	1,642	870
Development Program financed from Revenue Budget	3,176	3,040	0	2,872	3,155	0	0	0
Non-ADP Project	5,990	6,336	0	4,451	7,721	0	0	0
Annual Development Programme	225,324	209,977	1,642	191,107	246,066	870	1,642	870
Non-ADP FFW and Transfer	2,588	2,595	0	1,484	2,675	0	0	0
<b>Total Expenditure</b>	603,680	593,499	21,341	510,350	678,064	21,518	21,341	21,518
<b>Overall Balance (Including Grants)</b>	-211,188	-201,307	-4,572	-170,885	-241,790	6,018	-4,572	6,018
<b>(In percent of GDP, base 2015-16)</b>	-6.66	-6.35	-0.14	-5.39	-7.00	0.15	-0.14	0.15
<b>Overall Balance (Excluding Grants)</b>	-214,678	-204,499	-4,572	-173,087	-245,061	6,018	-4,572	6,018
<b>(In percent of GDP, base 2015-16)</b>	-6.77	-6.45	-0.14	-5.46	-7.09	0.15	-0.14	0.15

- In FY22, actual budget deficit (excluding grants) as percentage of GDP was 5.46 percent. Including grants it was 5.39 percent of GDP;
- Budget deficit (excluding grants) for FY23 is estimated to be 7.09 percent of GDP. Including grants the deficit is expected to be 7.0 percent of GDP;
- For FY23, actual **overall balance** up to July 2022 (excluding grants) witnesses a **positive** value, which was 0.15 percent of GDP.

<sup>5</sup>Budget deficit is calculated using the guidelines of the IMF.

## 5.0 Financing

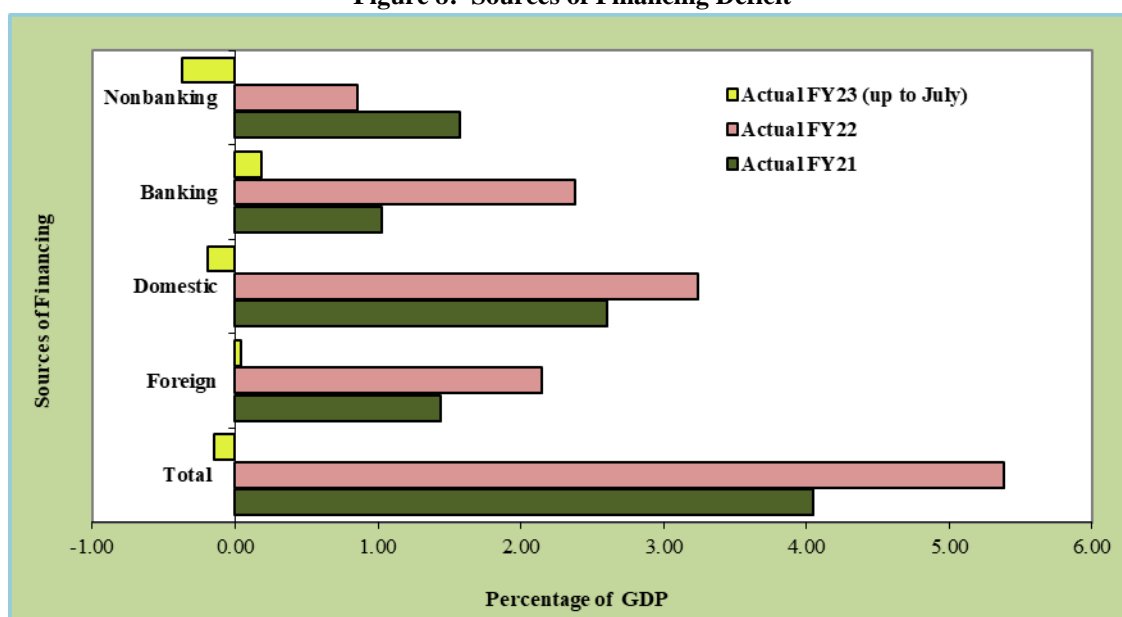
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year:2022-23		Accounts FY22 up to July	Accounts FY23 up to July
	Budget	Revised	Accounts July		Budget	Accounts July		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	97,738	77,020	537	68,099	95,458	1,494	537	1,494
1.1 Foreign Borrowing	112,188	91,812	1,707	81,401	112,458	4,179	1,707	4,179
1.2 Amortization	-14,450	-14,792	-1,170	-13,302	-17,000	-2,684	-1,170	-2,684
2.0 Domestic Borrowing	113,453	124,288	4,035	102,708	146,335	-7,517	4,035	-7,517
2.1 Borrowing from Banking System (Net)	76,452	87,287	10,211	75,533	106,334	7,278	10,211	7,278
2.1.1 Long-Term Debt (Net)	51,600	62,435	5,741	49,051	68,192	1,550	5,741	1,550
2.1.2 Short-Term Debt (Net)	24,852	24,852	4,471	26,482	38,142	5,728	4,471	5,728
2.2 Non-Bank Borrowing (Net)	37,001	37,001	-6,176	27,175	40,001	-14,795	-6,176	-14,795
2.2.1 National Savings Schemes (Net)	32,000	32,000	2,104	22,096	35,000	1,192	2,104	1,192
2.2.2 Others	5,001	5,001	-8,280	5,079	5,001	-15,987	-8,280	-15,987
Total - Financing:	211,191	201,308	4,572	170,807	241,793	-6,023	4,572	-6,023
(In percent of GDP) (base: 2015-16):	6.66	6.35	0.14	5.39	7.00	-0.15	0.14	-0.15

**Figure 8: Sources of Financing Deficit**



For FY23, up to July, total financing is negative and overall balance is positive.

## APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2021-22					Fiscal Year 2022-23		
	Budget FY22	Revised Budget FY22	Actual FY22 (July)	Actual FY22 Up to July	Actual FY22	Budget FY23	Actual FY23 (July)	Actual FY23 Up to July
General Public Services	97,443	96,615	3,319	3,319	63,643	116,828	4,358	4,358
LGRD	6,359	6,334	139	139	5,670	6,948	76	76
Defence	35,448	35,345	1,569	1,569	25,748	38,110	1,672	1,672
Public Order and safety	25,898	25,658	1,623	1,623	23,274	27,524	1,213	1,213
Education & technology	48,230	48,331	4,442	4,442	43,790	51,637	3,900	3,900
Health	17,172	17,180	887	887	13,565	18,199	646	646
Social Security and Welfare	27,232	28,527	949	949	23,348	28,589	46	46
Housing	1,803	1,755	42	42	1,568	1,892	32	32
Recreation, Culture and Religious Affairs	2,315	2,278	87	87	2,036	2,400	59	59
Fuel and Energy	117	112	11	11	117	129	6	6
Agriculture	18,686	21,302	501	501	22,978	25,978	401	401
Industrial & Economic Services	1,352	1,509	102	102	1,224	1,442	32	32
Transport and Communication	10,859	10,432	312	312	12,131	11,356	282	282
Interest	68,589	71,244	5,815	5,815	70,283	80,375	6,612	6,612
<b>Total – Operating Revenue Expenditure</b>	<b>361,504</b>	<b>366,622</b>	<b>19,798</b>	<b>19,798</b>	<b>309,372</b>	<b>411,407</b>	<b>19,336</b>	<b>19,336</b>

### Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (July)	Actual FY22 Up to July	Actual FY22	Budget FY23	Actual FY23 (July)	Actual FY23 Up to July	Actual FY23 Up to July as % of Budget FY23
<b>Sub-total = GPS</b>	97,443	96,615	3,319	3,319	63,643	116,828	4,358	4,358	3.7
Office of the President	29	27	3	3	21	31	1	1	2.9
Parliament	334	314	11	11	229	340	12	12	3.7
Prime Minister's Office	680	643	41	41	578	800	31	31	3.9
Cabinet Division	183	146	3	3	115	84	2	2	2.9
Election Commission	1,010	1,036	15	15	994	789	18	18	2.3
Ministry of Public Administration	2,994	2,934	169	169	2,264	3,448	115	115	3.3
Public Service Commission	79	75	3	3	74	88	4	4	4.8
Finance Division	87,027	86,511	2,967	2,967	55,182	105,390	4,109	4,109	3.9
Internal Resources Division	2,735	2,497	65	65	1,485	2,975	46	46	1.6
Financial Institutions Division	122	154	1	1	1,842	93	1	1	0.5
Economic Relations Division	326	452	15	15	371	816	2	2	0.2

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (July)	Actual FY22 Up to July	Actual FY22	Budget FY23	Actual FY23 (July)	Actual FY23 Up to July	Actual FY23 Up to July as % of Budget FY23
Planning Division/2	92	76	4	4	70	91	3	3	3.5
Implementation, Monitoring and Evaluation Division	51	52	2	2	45	65	1	1	2.1
Statistics and Informatics Division	252	232	13	13	175	271	9	9	3.4
Ministry of Foreign Affairs	1,526	1,466	4	4	197	1,547	1	1	0.1
<b>Sub-total = LGRD</b>	6,359	6,334	139	139	5,670	6,948	76	76	1.1
Local Government Division	5,322	5,163	115	115	4,641	5,861	57	57	1.0
Rural Development and Co-operatives Division	652	786	18	18	989	681	18	18	2.7
Ministry of Chittagong Hill Tracts Affairs	386	385	6	6	40	406	1	1	0.1
<b>Sub-total = Defence</b>	35,448	35,345	1,569	1,569	25,748	38,110	1,672	1,672	4.4
Ministry of Defence - Defence Services	33,615	33,375	1,495	1,495	24,340	36,156	1,597	1,597	4.4
Ministry of Defence - Others Services	1,789	1,923	72	72	1,373	1,909	73	73	3.8
Armed Forces Division	44	48	2	2	34	45	2	2	3.4
<b>Sub-total=POS</b>	25,898	25,658	1,623	1,623	23,274	27,524	1,213	1,213	4.4
Supreme Court	225	224	14	14	199	230	10	10	4.5
Law and Justice Division	1,464	1,435	94	94	1,140	1,612	60	60	3.7
Public Security Division	21,485	21,494	1,400	1,400	19,835	22,980	1,054	1,054	4.6
Legislative and Parliamentary Affairs Division	36	35	4	4	31	39	4	4	10.0
Anti Corruption Commission	138	124	6	6	96	160	5	5	3.2
Security Services Division	2,550	2,346	105	105	1,973	2,503	80	80	3.2
<b>Sub-total = Edu</b>	48,230	48,331	4,442	4,442	43,790	51,637	3,900	3,900	7.6
Ministry of Primary and Mass Education	18,292	19,014	1,517	1,517	16,423	20,119	1,020	1,020	5.1
Secondary and Higher Education Division	22,167	21,751	2,436	2,436	20,527	23,360	2,470	2,470	10.6
Ministry of Science and Technology	570	563	6	6	553	602	1	1	0.1
Information and Communication Technology Division	358	367	5	5	358	386	4	4	0.9
Technical and Madrasah Education Division	6,843	6,636	478	478	5,928	7,170	405	405	5.6
<b>Sub-total = Health</b>	17,172	17,180	887	887	13,565	18,199	646	646	3.6
Health Services Division	12,914	13,151	633	633	10,445	13,430	493	493	3.7
Medical Education and Family Welfare Division	4,259	4,029	253	253	3,119	4,768	153	153	3.2
<b>Sub-total = SSW</b>	27,232	28,527	949	949	23,348	28,589	46	46	0.2
Ministry of Social Welfare	8,606	8,570	39	39	8,316	9,401	27	27	0.3
Ministry of Women and Children Affairs	3,333	3,300	13	13	1,415	3,507	9	9	0.3
Ministry of Food	4,032	5,056	1	1	4,696	4,335	1	1	0.0
Ministry of Disaster Management	5,319	5,566	124	124	3,178	5,494	9	9	0.2

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (July)	Actual FY22 Up to July	Actual FY22	Budget FY23	Actual FY23 (July)	Actual FY23 Up to July	Actual FY23 Up to July as % of Budget FY23
and Relief									
Ministry of Liberation Affairs	5,941	6,036	772	772	5,743	5,851	1	1	0.0
<b>Sub-total = HCS</b>	1,803	1,755	42	42	1,568	1,892	32	32	1.7
Ministry of Housing and Public Works	1,803	1,755	42	42	1,568	1,892	32	32	1.7
<b>Sub-total = RCRA</b>	2,315	2,278	87	87	2,036	2,400	59	59	2.5
Ministry of Information	810	827	40	40	751	816	36	36	4.4
Ministry of Cultural Affairs	367	367	16	16	348	390	4	4	0.9
Ministry of Religious Affairs	296	279	1	1	240	318	1	1	0.2
Ministry of Youth and Sports	842	805	31	31	697	876	20	20	2.2
<b>Sub-total = FE</b>	117	112	11	11	117	129	6	6	5.0
Energy and Mineral Resources Division	68	66	4	4	74	72	3	3	3.5
Power Division	49	47	7	7	42	57	4	4	6.8
<b>Sub-total = Agr</b>	18,686	21,302	501	501	22,978	25,978	401	401	1.5
Ministry of Agriculture/3	13,167	15,742	322	322	18,207	19,881	283	283	1.4
Ministry of Fisheries and Livestock	1,649	1,610	59	59	1,009	1,726	38	38	2.2
Ministry of Environment and Forest	681	671	34	34	639	762	22	22	2.9
Ministry of Land	1,233	1,233	85	85	1,081	1,351	57	57	4.2
Ministry of Water Resources	1,956	2,047	1	1	2,042	2,258	1	1	0.0
<b>Sub-total = IES</b>	1,352	1,509	102	102	1,224	1,442	32	32	2.2
Ministry of Commerce	288	270	3	3	153	300	5	5	1.6
Ministry of Labour and Employment	179	139	7	7	111	199	6	6	2.9
Ministry of Industries	358	593	68	68	585	376	2	2	0.5
Ministry of Expatriates' Welfare and Overseas Employment	320	310	16	16	199	357	14	14	3.8
Ministry of Textiles and Jute	207	198	8	8	177	210	5	5	2.6
<b>Sub-total = TC</b>	10,859	10,432	312	312	12,131	11,356	282	282	2.5
Road Transport and Highways Division	4,900	4,704	30	30	3,723	5,352	23	23	0.4
Ministry of Railways	3,984	3,778	175	175	6,667	3,924	196	196	5.0
Ministry of Shipping	783	764	4	4	717	821	3	3	0.4
Ministry of Civil Aviation and Tourism	49	46	1	1	43	72	1	1	0.8
Posts and Telecommunications Division	1,135	1,134	102	102	973	1,181	59	59	5.0
Bridges Division	7	6	0	0	7	7	0	0	2.6
<b>Sub-total = Interest</b>	68,589	71,244	5,815	5,815	70,283	80,375	6,612	6,612	8.2
Domestic	62,000	65,000	5,256	5,256	65,729	73,175	5,910	5,910	8.1
Foreign	6,589	6,244	559	559	4,554	7,200	702	702	9.7
<b>Total Operating Revenue Expenditure</b>	<b>361,504</b>	<b>366,622</b>	<b>19,798</b>	<b>19,798</b>	<b>309,372</b>	<b>411,407</b>	<b>19,336</b>	<b>19,336</b>	<b>4.7</b>



### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to May)	Budget FY22	Actual FY22 (up to May)	Actual FY21 (up to May) as % of Budget FY21	Actual FY22 (up to May) as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	53,497	69,746	56,539	81.2	81.1
Pay of Officers	10,486	10,260	8,727	7,953	11,091	8,410	75.8	75.8
Pay of Establishment	24,756	24,650	23,051	20,829	25,751	22,208	84.1	86.2
Allowances	30,618	30,707	27,113	24,715	32,904	25,921	80.7	78.8
Goods and Services	34,744	34,120	30,518	21,314	36,162	22,780	61.3	63.0
Supplies and Services	25,502	25,196	21,714	15,397	26,121	16,497	60.4	63.2
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	5,917	10,041	6,283	64.0	62.6
Interest Payments	63,799	63,823	70,606	56,111	68,589	62,955	87.9	91.8
Domestic	58,251	58,500	66,319	52,053	62,000	58,643	89.4	94.6
Foreign	5,548	5,323	4,287	4,058	6,589	4,312	73.1	65.4
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	75,190	149,236	103,658	52.7	69.5
Subsidies	38,648	36,326	27,639	14,956	34,499	25,295	38.7	73.3
Grants in Aid	63,195	58,616	48,611	40,088	69,945	47,282	63.4	67.6
Pensions and Gratuities	27,637	27,585	18,711	17,043	28,209	19,099	61.7	67.7
Others	2,886	1,868	2,456	1,865	4,957	1,340	64.6	27.0
Block Allocations	4,536	2,467	0	0	5,109	0	0.0	0.0
Unexpected	3,000	1,822	0	0	2,500	0	0.0	0.0
Others	1,536	645	0	0	2,609	0	0.0	0.0
<b>Total - Operating Recurrent Expenditure (A)</b>	<b>311,690</b>	<b>302,547</b>	<b>265,893</b>	<b>206,113</b>	<b>328,842</b>	<b>245,932</b>	<b>66.1</b>	<b>74.8</b>
Acquisition of Assets and Works (B)	20,799	18,482	19,709	10,921	21,468	11,166	52.5	52.0
Acquisition of Assets	19,405	17,420	18,850	10,219	20,310	10,554	52.7	52.0
Acquisition of Land	1,394	1,062	858	702	1,158	611	50.4	52.8
<b>Total - Augmented Operating Recurrent Expenditure (A+B):</b>	<b>332,489</b>	<b>321,029</b>	<b>285,602</b>	<b>217,034</b>	<b>350,310</b>	<b>257,098</b>	<b>65.3</b>	<b>73.4</b>
Investments in Shares and Equities (C)	15,648	2,614	228	228	11,148	178	1.5	1.6
Share Capital	15,648	2,614	228	228	11,148	178	1.5	1.6
Foreign Financial Assests (F)	45	45	0	0	45	0	0.0	0.0
<b>Total - Operating Capital Expenditure (B+C+F)</b>	<b>36,492</b>	<b>21,141</b>	<b>19,937</b>	<b>11,150</b>	<b>32,661</b>	<b>11,343</b>	<b>30.6</b>	<b>34.7</b>
<b>Total -Operating Expenditure (Excluding Loan &amp;Advances Domestic &amp; Foreign Debt Food Operation) (A+B+C+F) :</b>	<b>348,182</b>	<b>323,688</b>	<b>285,830</b>	<b>217,262</b>	<b>361,503</b>	<b>257,275</b>	<b>62.4</b>	<b>71.2</b>

## Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (July)	Actual FY22 (up to July)	Actual FY22	Budget FY23	Actual FY23 (July)	Actual FY23 (up to July)	Actual FY23 (up to July) as % of Revised Budget FY22	Actual FY23 (up to July) as % Budget FY23
<b>Sub-total = GPS</b>	<b>15,270.23</b>	<b>14,291.64</b>	<b>0.31</b>	<b>0.31</b>	<b>11,839.87</b>	<b>17,842.90</b>	<b>2.89</b>	<b>2.89</b>	<b>0.00</b>	<b>0.02</b>
Parliament	0.75	0.60	0.00	0.00	0.00	0.80	0.00	0.00	0.00	0.00
Prime Minister's Office	3,227.03	3,765.24	0.18	0.18	3,283.39	4,975.33	1.01	1.01	0.00	0.02
Cabinet Division	55.12	44.49	0.00	0.00	38.07	53.29	0.00	0.00	0.00	0.00
Election Commission	718.28	768.28	0.00	0.00	665.42	749.00	1.74	1.74	0.00	0.23
Ministry of Public Administration	782.39	545.82	0.03	0.03	420.03	663.23	0.00	0.00	0.01	0.00
Public Service Commission	36.16	21.20	0.03	0.03	10.71	36.00	0.05	0.05	0.16	0.14
Finance Division	4,761.90	4,574.89	0.00	0.00	2,604.47	6,303.25	0.01	0.01	0.00	0.00
Internal Resources Division (IRD)	387.91	254.80	0.00	0.00	176.34	502.47	0.04	0.04	0.00	0.01
Financial Institutions Division	2,437.34	2,483.25	0.00	0.00	3,056.10	2,758.65	0.00	0.00	0.00	0.00
Economic Relations Division	66.42	53.81	0.00	0.00	46.58	76.68	0.04	0.04	0.00	0.06
Planning Division/2	1,040.67	109.06	0.06	0.06	64.95	1,272.24	0.00	0.00	0.06	0.00
Implementation Monitoring and Evaluation Division	205.85	155.74	0.00	0.00	154.10	209.55	0.00	0.00	0.00	0.00
Statistics and Informatics Division	1,421.23	1,388.98	0.00	0.00	1,277.88	139.00	0.00	0.00	0.00	0.00
Ministry of Foreign Affairs	129.18	125.48	0.00	0.00	41.82	103.41	0.00	0.00	0.00	0.00
<b>Sub-total = LGRD</b>	<b>35,833.43</b>	<b>36,190.79</b>	<b>699.81</b>	<b>699.81</b>	<b>30,487.56</b>	<b>37,742.55</b>	<b>457.50</b>	<b>457.50</b>	<b>1.93</b>	<b>1.21</b>
Local Government Division	33,897.77	34,446.88	699.78	699.78	28,817.94	35,845.94	457.49	457.49	2.03	1.28
Rural Development and Co-operatives Division	1,139.33	814.97	0.02	0.02	787.91	964.43	0.02	0.02	0.00	0.00
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	0.00	0.00	881.71	932.18	0.00	0.00	0.00	0.00
<b>Sub-total = Defence</b>	<b>1,831.54</b>	<b>1,780.35</b>	<b>0.70</b>	<b>0.70</b>	<b>273.53</b>	<b>1,885.00</b>	<b>0.02</b>	<b>0.02</b>	<b>0.04</b>	<b>0.00</b>
Ministry of Defence - Defence Services	1,831.54	1,780.35	0.70	0.70	273.53	1,885.00	0.02	0.02	0.04	0.00
<b>Sub-total=POS</b>	<b>3,226.13</b>	<b>3,490.87</b>	<b>7.40</b>	<b>7.40</b>	<b>2,791.36</b>	<b>3,628.48</b>	<b>0.02</b>	<b>0.02</b>	<b>0.21</b>	<b>0.00</b>
Law and Justice Division	349.39	387.39	0.01	0.01	210.77	310.71	0.00	0.00	0.00	0.00
Public Security Division	1,597.08	1,767.11	0.00	0.00	1,506.45	1,613.73	0.00	0.00	0.00	0.00
Legislative and Parliamentary Affairs Division	0.60	0.56	0.17	0.17	0.55	1.00	0.00	0.00	30.80	0.00
Anti Corruption Commission	21.15	12.82	0.00	0.00	13.62	18.71	0.00	0.00	0.00	0.00
Security Services Division	1,257.91	1,322.99	7.22	7.22	1,059.97	1,684.33	0.02	0.02	0.55	0.00

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (July)	Actual FY22 (up to July)	Actual FY22	Budget FY23	Actual FY23 (July)	Actual FY23 (up to July)	Actual FY23 (up to July) as % of Revised Budget FY22	Actual FY23 (up to July) as % Budget FY23
Sub-total = Edu	46,648.79	39,409.85	677.32	677.32	33,353.00	48,340.49	29.50	29.50	1.72	0.06
Ministry of Primary and Mass Education	8,022.49	9,207.34	0.15	0.15	7,039.65	11,641.55	0.08	0.08	0.00	0.00
Secondary and Higher Education Division	14,319.51	10,659.73	2.49	2.49	8,443.57	16,600.54	5.42	5.42	0.02	0.03
Ministry of Science and Technology	20,633.86	15,894.15	615.06	615.06	14,517.31	16,011.46	1.28	1.28	3.87	0.01
Information and Communication Technology Division	1,362.47	1,275.47	59.54	59.54	1,283.77	1,529.94	22.63	22.63	4.67	1.48
Technical and Madrasah Education Division	2,310.46	2,373.16	0.08	0.08	2,068.70	2,557.00	0.09	0.09	0.00	0.00
Sub-total = Health	15,558.22	15,093.89	15.83	15.83	10,940.69	18,665.30	19.05	19.05	0.10	0.10
Health Services Division	13,000.19	13,013.62	15.72	15.72	9,643.58	15,851.47	18.95	18.95	0.12	0.12
Medical Education and Family Welfare Division	2,558.03	2,080.27	0.12	0.12	1,297.11	2,813.83	0.10	0.10	0.01	0.00
Sub-total = SSW	7,088.92	7,162.79	97.16	97.16	5,854.29	8,786.06	12.80	12.80	1.36	0.15
Ministry of Social Welfare	519.12	452.53	0.02	0.02	400.80	798.81	3.35	3.35	0.00	0.42
Ministry of Women and Children Affairs	857.46	803.23	0.03	0.03	770.86	783.44	0.55	0.55	0.00	0.07
Ministry of Food	679.38	641.16	26.64	26.64	613.33	1,336.45	3.80	3.80	4.16	0.28
Ministry of Disaster Management and Relief	4,631.37	4,557.91	68.26	68.26	3,409.45	4,734.57	2.04	2.04	1.50	0.04
Ministry of Liberation Affairs	401.59	707.96	2.21	2.21	659.86	1,132.79	3.06	3.06	0.31	0.27
Sub-total = HCS	4,542.69	5,088.37	0.02	0.02	4,796.79	4,928.86	0.00	0.00	0.00	0.00
Ministry of Housing and Public Works	4,542.69	5,088.37	0.02	0.02	4,796.79	4,928.86	0.00	0.00	0.00	0.00
Sub-total = RCRA	2,642.41	3,148.28	0.03	0.03	3,101.59	2,969.77	0.81	0.81	0.00	0.03
Ministry of Information	198.57	233.59	0.02	0.02	224.92	282.00	0.78	0.78	0.01	0.28
Ministry of Cultural Affairs	220.38	211.45	0.01	0.01	208.47	247.34	0.01	0.01	0.01	0.00
Ministry of Religious Affairs	1,943.57	2,244.07	0.00	0.00	2,224.78	2,034.74	0.00	0.00	0.00	0.00
Ministry of Youth and Sports	279.89	459.17	0.00	0.00	443.42	405.69	0.02	0.02	0.00	0.01
Sub-total = FE	27,366.68	24,406.20	0.00	0.00	26,670.94	25,936.76	18.25	18.25	0.00	0.07
Energy and Mineral Resources Division	2,017.92	1,578.79	0.00	0.00	1,430.47	1,797.65	0.00	0.00	0.00	0.00
Power Division	25,348.76	22,827.41	0.00	0.00	25,240.46	24,139.11	18.25	18.25	0.00	0.08
Sub-total = Agr	13,224.74	13,669.34	12.71	12.71	12,811.21	16,129.67	15.33	15.33	0.09	0.10
Ministry of Agriculture/3	3,029.64	3,197.58	0.84	0.84	3,117.60	4,338.84	2.30	2.30	0.03	0.05
Ministry of Fisheries and Livestock	1,787.80	1,586.19	11.70	11.70	1,482.61	2,081.45	12.98	12.98	0.74	0.62

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (July)	Actual FY22 (up to July)	Actual FY22	Budget FY23	Actual FY23 (July)	Actual FY23 (up to July)	Actual FY23 (up to July) as % of Revised Budget FY22	Actual FY23 (up to July) as % Budget FY23
Ministry of Environment and Forest	541.68	552.69	0.03	0.03	392.64	738.69	0.05	0.05	0.01	0.01
Ministry of Land	994.70	795.52	0.14	0.14	459.98	1,032.54	0.00	0.00	0.02	0.00
Ministry of Water Resources	6,870.92	7,537.36	0.00	0.00	7,358.37	7,938.15	0.00	0.00	0.00	0.00
<b>Sub-total = IES</b>	<b>2,674.21</b>	<b>2,769.46</b>	<b>0.08</b>	<b>0.08</b>	<b>2,289.23</b>	<b>2,599.38</b>	<b>5.24</b>	<b>5.24</b>	<b>0.00</b>	<b>0.20</b>
Ministry of Commerce	395.46	109.54	0.03	0.03	99.11	244.90	0.00	0.00	0.02	0.00
Ministry of Labour and Employment	185.73	221.08	0.01	0.01	125.67	158.00	5.24	5.24	0.01	3.32
Ministry of Industries	1,226.47	1,618.52	0.00	0.00	1,550.28	1,144.78	0.00	0.00	0.00	0.00
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	0.00	0.00	213.08	632.70	0.00	0.00	0.00	0.00
Ministry of Textiles and Jute	484.50	416.14	0.04	0.04	301.10	419.00	0.01	0.01	0.01	0.00
<b>Sub-total = GPS</b>	<b>61,170.57</b>	<b>55,446.97</b>	<b>131.03</b>	<b>131.03</b>	<b>54,703.96</b>	<b>70,160.72</b>	<b>308.33</b>	<b>308.33</b>	<b>0.24</b>	<b>0.44</b>
Road Transport and Highways Division	28,042.67	28,293.12	130.94	130.94	26,128.22	31,294.87	308.33	308.33	0.46	0.99
Ministry of Railways	13,558.14	12,575.90	0.00	0.00	14,890.68	14,928.66	0.00	0.00	0.00	0.00
Ministry of Shipping	4,354.05	3,716.68	0.03	0.03	3,424.11	6,402.48	0.00	0.00	0.00	0.00
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	0.00	0.00	4,325.86	6,931.96	0.00	0.00	0.00	0.00
Posts and Telecommunications Division	1,420.09	798.69	0.05	0.05	371.41	1,312.91	0.00	0.00	0.01	0.00
Bridges Division	9,812.74	5,723.15	0.00	0.00	5,563.69	9,289.84	0.00	0.00	0.00	0.00
<b>Total Development Revenue Expenditure</b>	<b>237,078.57</b>	<b>221,948.81</b>	<b>1,642.40</b>	<b>1,642.40</b>	<b>199,914.03</b>	<b>259,615.94</b>	<b>869.75</b>	<b>869.75</b>	<b>0.74</b>	<b>0.34</b>

### Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2021-22						Fiscal Year 2022-23		
	Actual FY21	Budget FY22	Revised Budget FY22	Actual FY22 (July)	Actual FY22 (up to July)	Actual FY22	Budget FY23	Actual FY23 (July)	Actual FY23 (up to July)
Tax Revenue (a+b)	269,801.3	345,999.9	346,000.0	15,326.4	15,326.4	300,727.1	387,998.6	25,254.1	25,254.1
a. NBR	263,885.5	329,999.6	329,999.4	15,134.1	15,134.1	294,313.6	370,000.0	24,706.5	24,706.5
a.1 Income	87,343.8	104,951.0	105,324.0	3,734.7	3,734.7	91,698.3	121,020.0	5,242.1	5,242.1
a.2 VAT	103,358.0	127,745.1	127,567.8	7,104.2	7,104.2	120,294.9	141,191.6	12,269.8	12,269.8
a.3 Supplementary	38,574.6	54,465.3	54,502.9	1,972.9	1,972.9	42,440.4	58,524.5	2,712.9	2,712.9
a.4 Import	31,591.7	37,907.2	38,051.2	2,234.8	2,234.8	35,669.3	43,994.3	4,264.9	4,264.9
a.4 Export	0.6	56.0	54.0	0.6	0.6	0.9	62.8	0.7	0.7
a.5 Excise	2,490.3	3,825.0	3,824.5	45.7	45.7	3,106.7	4,126.7	119.9	119.9
a.6 Other Taxes	526.6	1,050.0	675.0	41.1	41.1	1,103.0	1,080.0	96.2	96.2
b. Non-NBR	5,915.7	16,000.4	16,000.6	192.4	192.4	6,413.4	17,998.6	547.6	547.6

	Fiscal Year 2021-22						Fiscal Year 2022-23		
	Actual FY21	Budget FY22	Revised Budget FY22	Actual FY22 (July)	Actual FY22 (up to July)	Actual FY22	Budget FY23	Actual FY23 (July)	Actual FY23 (up to July)
b.1 Narcotics & Liquor	78.9	137.6	137.9	4.8	4.8	100.4	151.7	10.4	10.4
b.2 Vehicles	1,504.2	800.0	800.0	48.1	48.1	1,642.5	1,264.0	135.9	135.9
b.3 Land Revenue	917.0	1,882.2	2,113.2	23.0	23.0	859.6	2,084.5	80.8	80.8
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	101.0	101.0	3,391.4	13,878.7	303.4	303.4
b.5 Surcharge	509.1	563.4	562.4	15.4	15.4	419.4	619.7	17.0	17.0
c. Non-tax Revenue	58,861.6	43,001.5	42,998.8	1,442.0	1,442.0	36,043.9	45,006.0	2,235.9	2,235.9
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	116.4	116.4	5,019.4	1,884.2	51.1	51.1
c.2 Interest	8,072.3	15,587.6	18,849.1	164.7	164.7	1,949.9	16,669.7	104.5	104.5
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	88.8	88.8	2,584.5	7,920.7	212.0	212.0
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	66.6	66.6	1,098.5	478.2	94.2	94.2
c.5 Receipts for Services Rendered	3,267.3	5,456.1	4,737.4	150.7	150.7	4,625.4	6,768.3	415.4	415.4
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	74.7	74.7	1,257.6	350.4	66.4	66.4
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	66.8	66.8	826.1	1,127.5	61.9	61.9
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	132.3	132.3	3,225.9	2,350.1	158.9	158.9
c.9 Other Non-Tax Revenue and Receipts	39,025.3	7,110.3	5,920.6	579.2	579.2	15,156.6	7,159.8	1,068.0	1,068.0
c. 10 Capital Revenue	245.9	329.0	324.9	1.8	1.8	299.9	297.1	3.5	3.5
Total Revenue (a+b+c)	328,662.8	389,001.4	388,998.9	16,768.4	16,768.4	336,770.9	433,004.6	27,490.0	27,490.0
d. Tax-GDP Ratio (base 2015-16)	7.64	9.80	9.80	0.43	0.43	8.52	9.76	0.64	0.64
e. Revenue-GDP ratio (base 2015-16)	9.31	11.02	11.02	0.48	0.48	9.54	10.89	0.69	0.69

### Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY22/Budget FY22)*100	(Budget FY23/Actual FY22)*100	(Budget FY23/ Revised Budget FY22)*100	Share in Total Revenue Actual FY22	(Actual FY23 up to July/ Actual FY22 up to July)*100	(Actual FY22 up to July/ Budget FY23)*100
1	2	3	4	5	6	7
<b>Tax Revenue (a+b)</b>	100.0	129.0	112.1	89.3	164.8	6.5
<b>a. NBR</b>	100.0	125.7	112.1	87.4	163.3	6.7
a.1 Income	100.4	132.0	114.9	27.2	140.4	4.3
a.2 VAT	99.9	117.4	110.7	35.7	172.7	8.7
a.3 Supplementary	100.1	137.9	107.4	12.6	137.5	4.6
a.4 Import	100.4	123.3	115.6	10.6	190.8	9.7
a.4 Export	96.4	6693.3	116.3	0.0	111.9	1.1
a.5 Excise	100.0	132.8	107.9	0.9	262.3	2.9
a.6 Other Taxes	64.3	97.9	160.0	0.3	234.0	8.9
<b>b. Non-NBR</b>	100.0	280.6	112.5	1.9	284.6	3.0
b.1 Narcotics & Liquor	100.2	151.1	110.0	0.0	218.2	6.9
b.2 Vehicles	100.0	77.0	158.0	0.5	282.3	10.8
b.3 Land Revenue	112.3	242.5	98.6	0.3	351.0	3.9
b.4 Stamp Duty	98.2	409.2	112.0	1.0	300.3	2.2
b.5 Surcharge	99.8	147.7	110.2	0.1	110.4	2.7
<b>c. Non-tax Revenue</b>	100.0	124.9	104.7	10.7	155.1	5.0
c.1 Dividend and Profit	76.5	37.5	119.4	1.5	43.9	2.7
c.2 Interest	120.9	854.9	88.4	0.6	63.5	0.6
c.3 Administrative Fees and Charges	99.5	306.5	110.4	0.8	238.8	2.7
c.4 Fines Penalties and Forfeiture	90.7	43.5	114.2	0.3	141.4	19.7
c.5 Receipts for Services Rendered	86.8	146.3	142.9	1.4	275.6	6.1

<b>c.6 Rents Leases and Recoveries</b>	135.6	27.9	56.3	0.4	88.9	18.9
<b>c.7 Tolls and Levies</b>	100.0	136.5	112.3	0.2	92.7	5.5
<b>c.8 Non-Commercial Sales</b>	71.4	72.9	99.1	1.0	120.1	6.8
<b>c.9 Other Non-Tax Revenue and Receipts</b>	83.3	47.2	120.9	4.5	184.4	14.9
<b>c.10 Capital Revenue</b>	98.7	99.0	91.4	0.1	197.6	1.2
<b>Total Revenue (a+b+c)</b>	100.0	128.6	111.3	100.0	163.9	6.3

**Notes:**

Income= Tax on income/property/profit/wealth  
 Import= Import & export duty  
 Sup= Supplementary duty  
 Ex= Excise duty  
 NL= Narcotics & Liquor  
 DP= Dividend & Profit  
 PO&R= Post Office & Railway  
 IFT= Interest/Fees/Tolls & Other receipts

**For Suggestions:**

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