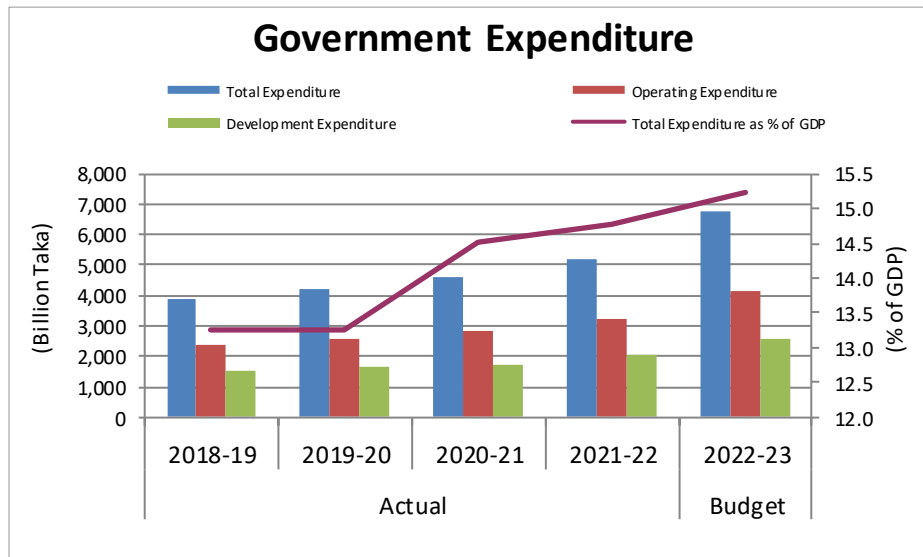


Monthly Report on Fiscal Position

November 2022

(Fiscal Year 2022-23)



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Published By:
 Macroeconomics Wing
 Finance Division, Ministry of Finance
 Government of the People's Republic of Bangladesh

CONTENTS

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

List of Figures

Figure 1: Sector Share in Resource Utilization in FY22.....	6
Figure 2: Operating Expenditure	7
Figure 3: Actual Expenditure According to Economic classification FY23 (up to November 2022).....	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY23 (up to November 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	8
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

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to November, 2022 in the current fiscal year (FY23) is 25.3 percent of the operating budget estimates. Actual development expenditure during the same period is 11.55 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to November 2022, 30.8 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.3 percent). Total NBR tax collection is 31.5 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 November 2022, in FY23, overall balance (excluding grants) witnessed a negative value which was 0.16 percent of GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation & Growth

Allocations for operating expenditure against different ministries/divisions are grouped into 14 sectors. Sector-wise utilization pattern along with progress so far made has been presented in **Table 1**.

Table 1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 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 November)	Actual FY23 (up to November) as % of Budget FY23
1	2	3	4	5	6	7	8	9	10	11	12
GPS	97,443	96,615	63,706	19.6	65.9	116,828	119.9	120.9	183.4	23,095	19.8
LGRD	6,359	6,334	6,010	1.8	94.9	6,948	109.3	109.7	115.6	1,478	21.3
Defense	35,448	35,345	33,819	10.4	95.7	38,110	107.5	107.8	112.7	5,225	13.7
POS	25,898	25,658	23,380	7.2	91.1	27,524	106.3	107.3	117.7	8,013	29.1
Edu	48,230	48,331	43,790	13.5	90.6	51,637	107.1	106.8	117.9	16,722	32.4
Health	17,172	17,180	13,564	4.2	78.9	18,199	106.0	105.9	134.2	4,323	23.8
SSW	27,232	28,527	26,304	8.1	92.2	28,589	105.0	100.2	108.7	4,716	16.5
Housing	1,803	1,755	1,598	0.5	91.1	1,892	105.0	107.8	118.4	221	11.7
RCRA	2,315	2,278	2,036	0.6	89.4	2,400	103.7	105.4	117.9	678	28.3
F&E	117	112	117	0.0	104.0	129	109.6	114.7	110.2	34	26.4
Agri	18,686	21,302	22,978	7.1	107.9	25,978	139.0	122.0	113.1	8,670	33.4
IES	1,352	1,509	1,224	0.4	81.1	1,442	106.6	95.5	117.8	368	25.5
TC (Tarns & Com)	10,859	10,432	8,864	2.7	85.0	11,356	104.6	108.9	128.1	1,921	16.9
Interest Payment	68,589	71,244	77,731	23.9	109.1	80,375	117.2	112.8	103.4	28,475	35.4
Total	361,504	366,622	325,119	100	88.7	411,407	113.8	112.2	126.5	103,940	25.3

Some of the noteworthy features are:

- For FY23, budget allocation was raised by 12.2 percent over the FY22 revised budget estimates and 13.8 percent over the original budget;
- Up to November 2022, spending in Interest payment, Agriculture, Education (Edu), Fuel and Energy (F&E), Public order and safety (POS), Recreation, Culture and Religious Affairs (RCRA) were on the higher side. Sectors like Housing, and Transport and Communication had lesser spending in operating expenditure.

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

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

1.1.2 Broad Sector-wise Allocation

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

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual expenditure FY22	37.2	28.1	2.8	7.1	23.9	1.0
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 November)	35.0	26.4	1.9	8.3	27.4	1.0

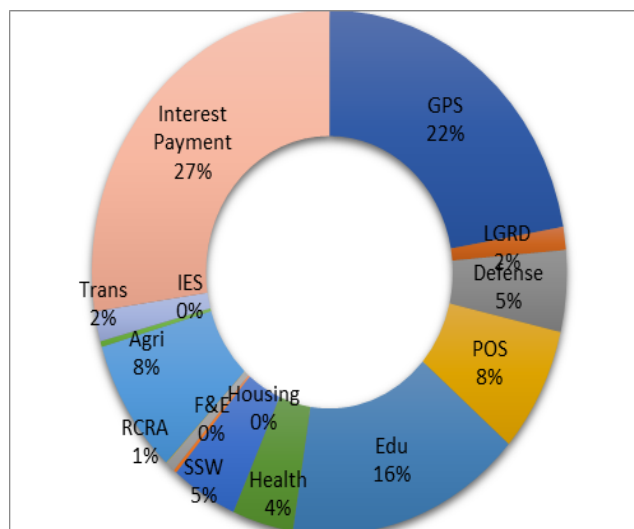
Note:

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 are reduced in comparison to the actual expenditure in FY22;
- Till November 2022, among all categories expenditure on Administration sector was the highest and sector’s share in actual expenditure of Agriculture and Interest Payment increased.

1.1.3 Sectors’ Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY23
(Up to November 2022)



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

- Individually the largest share goes to Interest Payment (27 percent) followed by General Public Service (22 percent), Education (16 percent), Agriculture (8 percent), and Public Order & Safety (08 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to November 2022)

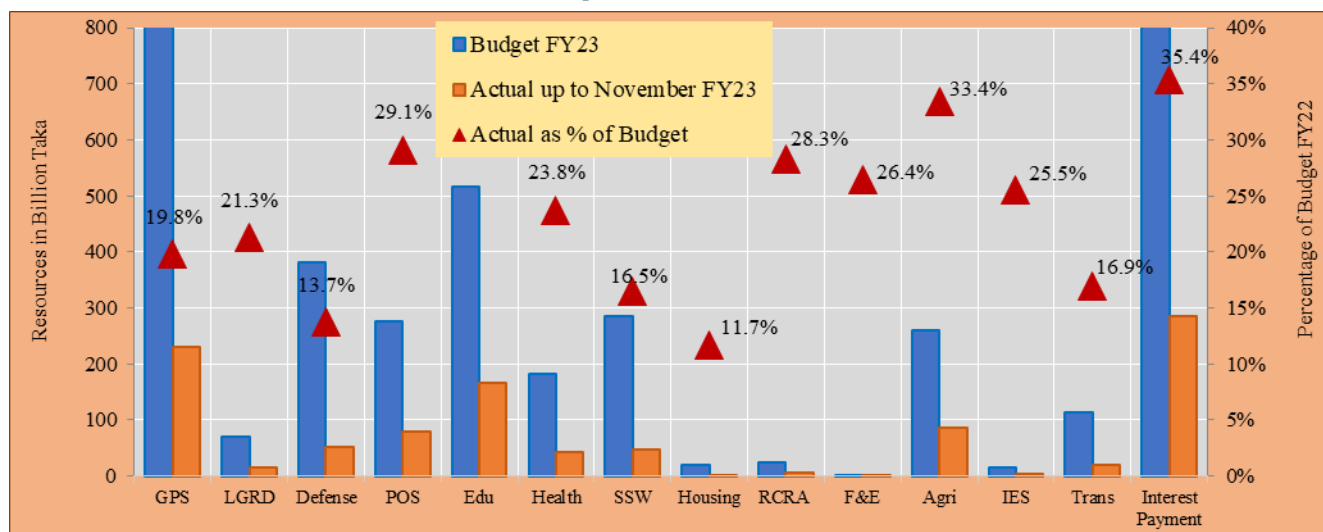


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (35.4%), Agriculture (33.4%), Education (32.4%), Public Order and Safety (29.1%), and Fuel and Energy (26.4%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY23), actual spending (operating) up to November is 25.3 percent of the budget estimate, which was 28.2 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 November 2022 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 November 2022)

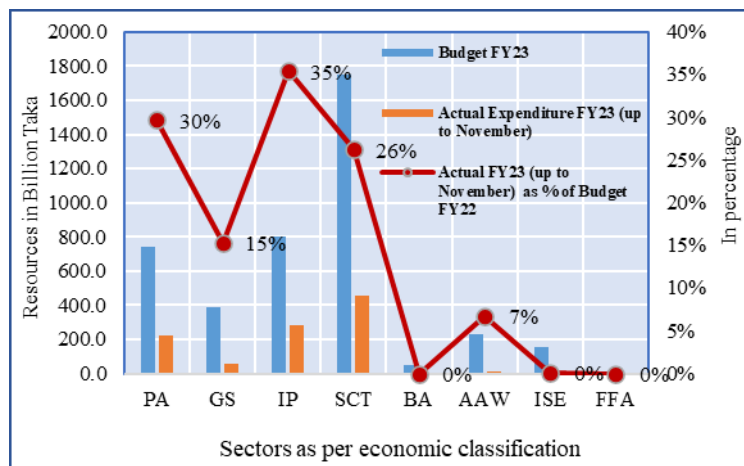
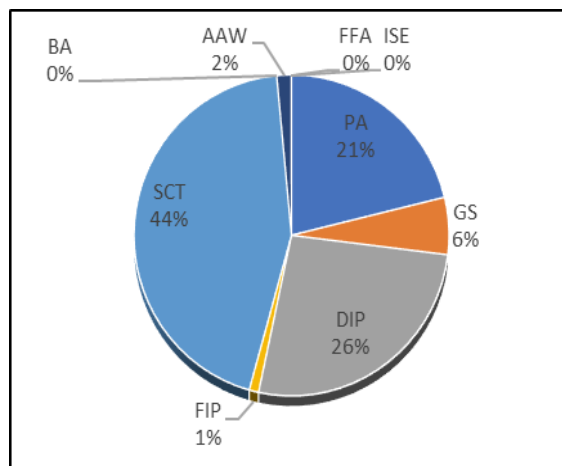


Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to November 2022)



Up to November 2022, utilization rate of total operating expenditure was 25.3 percent. For some categories, like interest payment (35%), and pay and allowances (30%) the spending rate was higher than the overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/divisions for development spending are grouped under 13 broad sectors. Allocation and utilization pattern of **development expenditure**³ is shown in **Table 3**.

- Up to November 2022, actual expenditure is 11.55 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 13.51 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (33.68 percent), HCS (29.41 percent), Transport and Communication (15.29 percent), Social Security and Welfare (13.81 percent), and LGRD (13.07 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Health, Education, and GPS showed a less-than-average performance.

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

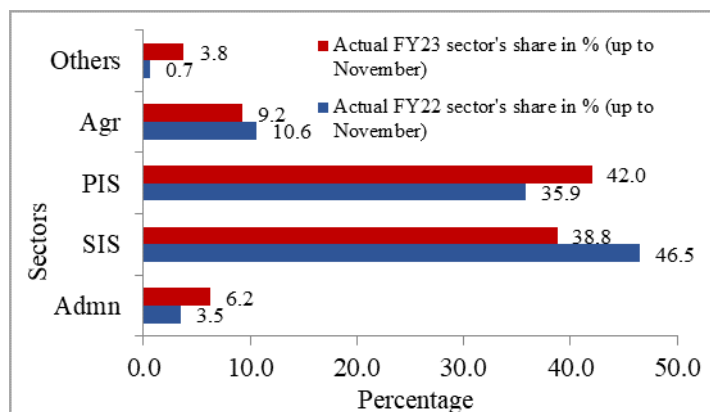
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to November)	Sector's Share in Actual (up to November (%))	Actual FY22 as % of Revised FY22	Budget FY23	Actual FY23 (up to November)	Budget FY23 as % of Revised FY22	Budget FY23 as % of Actual FY22	Actual FY23 (up to November as % of Budget FY23)	Actual FY23 sector's share in % (up to November)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	15,270	14,292	11,806	836	2.79	82.61	17,843	1,734	124.85	151.13	9.72	5.78
LGRD	35,833	36,191	30,940	6,145	20.49	85.49	37,743	4,932	104.29	121.99	13.07	16.45
Defence	1,832	1,780	1,451	42	0.14	81.53	1,885	6	105.88	129.87	0.31	0.02
POS	3,226	3,491	2,813	174	0.58	80.59	3,628	122	103.94	128.98	3.37	0.41
Edu	46,649	39,410	33,353	5,189	17.30	84.63	48,340	3,137	122.66	144.94	6.49	10.47
Health	15,558	15,094	11,464	896	2.99	75.95	18,665	886	123.66	162.81	4.75	2.96
SSW	7,089	7,163	5,858	1,027	3.42	81.78	8,786	1,213	122.66	149.99	13.81	4.05
HCS	4,543	5,088	4,927	703	2.34	96.83	4,929	1,450	96.87	100.03	29.41	4.84
RCRA	2,642	3,148	3,102	474	1.58	98.52	2,970	1,000	94.33	95.75	33.68	3.34
FE	27,367	24,406	22,638	2,563	8.55	92.75	25,937	1,864	106.27	114.57	7.19	6.22
AFL	13,225	13,669	12,834	3,188	10.63	93.89	16,130	2,763	118.00	125.68	17.13	9.22
IES	2,674	2,769	2,369	567	1.89	85.55	2,599	138	93.86	109.72	5.29	0.46
TC	61,171	55,447	51,327	8,190	27.31	92.57	70,161	10,730	126.54	136.69	15.29	35.80
Total	237,079	221,949	194,883	29,994	100.00	87.81	259,616	29,975	116.97	133.22	11.55	100.00

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till November, 2022 is presented in **Figure 5**.

➤ From the graph it appears that up to November, 2022 the maximum share of spending went to Physical Infrastructure (42.0 percent) followed by Social Infrastructure (38.8 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

Table displaying ministry-wise utilization of development budget has been annexed in the Appendix (**Appendix- 4**).

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to November, 2022:

Table 4: Revenue Collection Position

(In Crore Taka)

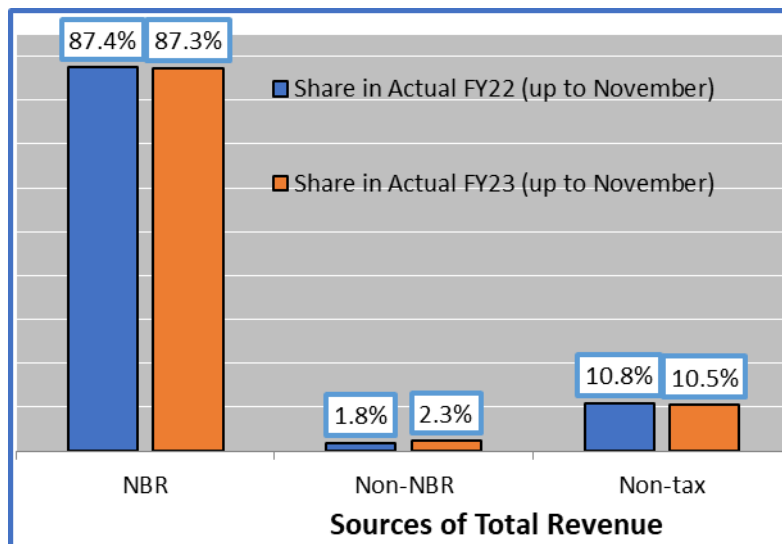
	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual FY23
	FY22	Budget FY22	FY22	(November)	FY22 (up to November)	FY23	FY23 (November r)	FY23 (up to November)	(up to November) as % of Budget FY23
Tax Revenue (a+b)	346,000	346,000	293,636	27,644	117,553	387,999	23,580	119,394	30.8
a. NBR	330,000	329,999	287,223	27,090	115,207	370,000	22,963	116,390	31.5
a.1 Income	104,951	105,324	90,464	6,503	30,203	121,020	7,085	34,731	28.7
a.2 VAT	127,745	127,568	116,993	12,099	49,423	141,192	9,301	47,918	33.9
a.3 Supplementary Duty	54,465	54,503	41,187	4,035	16,967	58,525	3,763	17,537	30.0
a.4 Import	37,907	38,051	34,368	4,268	18,007	43,994	2,554	14,915	33.9
a.5 Export duty	56	54	1	0	1	63	0	3	4.4
a.6 Excise	3,825	3,825	3,107	89	305	4,127	142	652	15.8
a.7 Other Taxes	1,050	675	1,103	98	301	1,080	118	634	58.7
b. Non-NBR	16,000	16,001	6,413	553	2,346	17,999	616	3,004	16.7
c. Non-tax Revenue	43,001	42,999	35,010	2,303	14,257	45,006	2,180	13,971	31.0
Total Revenue (a + b + c)	389,001	388,999	328,646	29,947	131,810	433,005	25,760	133,365	30.8
d. Tax-GDP Ratio (base 2015-16)	8.71	8.71	7.39	0.70	2.96	8.72	0.53	2.68	-
e. Revenue-GDP ratio (base 2015-16)	9.79	9.79	8.27	0.75	3.32	9.73	0.58	3.00	-

- Total revenue collection in FY22 was 8.27 percent of GDP and 84.84 percent of the revised budget target.
- Up to November 2022, total revenue collection increased by 1.2 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 30.8 percent.
- In FY23, total revenue is estimated to be 9.73 percent of GDP. This figure is about 11.31 percent higher than the revised budget estimate of FY22, and 31.76 percent higher than the actual revenue collection in FY22.

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

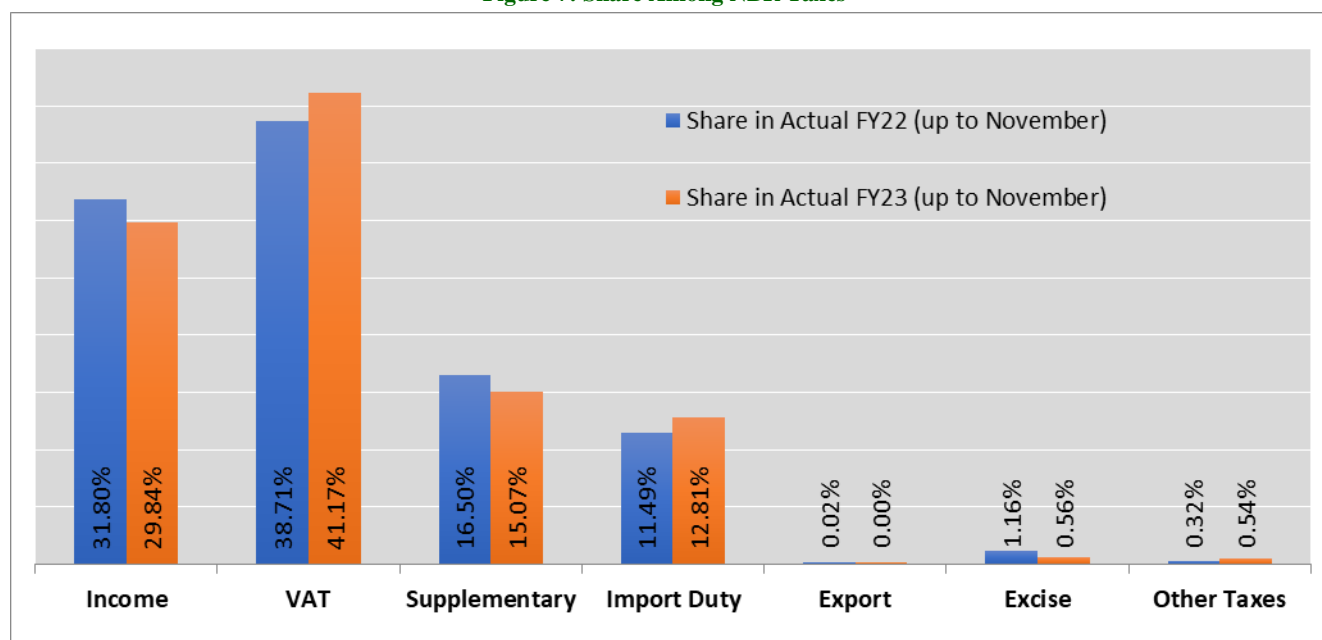
- Major share of the government revenue comes from NBR sources (87.3 percent up to November 2022).
- Growth rates of NBR and Non-NBR tax revenue are 1.0 percent and 28.1 percent respectively. On the other hand, non-tax revenue collection declined by 2.0 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 30.8 and 31.0 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 7.39 percent of GDP
- Tax revenue collection target for FY23 is 8.72 percent of GDP. This is 12.1 percent higher than the revised budget of FY22 and 32.1 percent higher than the actual collection of the FY22.
- In FY23, up to November 2022, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.17 percent was collected from VAT, 29.84 percent from Income Tax, 15.07 percent from Supplementary Duty, 12.81 percent from Import Duty, and the rest from Excise, Export Duty, and other Taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year: 2022-23		Accounts 2021-22 up to November	Accounts 2022-23 up to November
	Budget	Revised	Accounts November		Budget	Accounts November		
1	2	3	4	5	6	7	8	9
Revenues	389,003	389,000	29,969	329,005	433,003	25,843	131,873	133,658
Tax Revenue	346,001	346,003	27,665	293,927	388,002	23,661	117,616	119,679
Non-Tax Revenue	43,003	43,000	2,304	35,078	45,004	2,183	14,257	13,979
Foreign Grants	3,490	3,192	2	2,330	3,271	11	4	11
Revenue and Foreign Grants	392,492	392,192	29,971	331,335	436,274	25,854	131,877	133,669
Non-Development Expenditure	361,500	366,627	22,248	325,119	411,406	22,832	103,242	103,929
Net Outlay for Food Account Operation	597	136	1,443	3,249	540	2,118	6,061	7,633
Loans & Advances (Net)	4,506	4,789	-570	-5,104	6,501	-262	-3,018	-715
Development Expenditure	237,078	221,948	9,869	194,883	259,617	11,404	29,994	29,975
Development Program financed from Revenue Budget	3,176	3,040	14	2,872	3,155	17	47	55
Non-ADP Project	5,990	6,336	19	4,451	7,721	168	68	168
Annual Development Programme	225,324	209,977	9,598	186,076	246,066	11,066	29,626	29,201
Non-ADP FFW and Transfer	2,588	2,595	238	1,484	2,675	153	253	551
Total Expenditure	603,680	593,499	32,991	518,146	678,064	36,094	136,278	140,822
Overall Balance (Including Grants)	-211,188	-201,307	-3,019	-186,811	-241,790	-10,239	-4,401	-7,153
(In percent of GDP, base 2015-16)	-5.32	-5.07	-0.08	-4.70	-5.43	-0.23	-0.11	-0.16
Overall Balance (Excluding Grants)	-214,678	-204,499	-3,022	-189,141	-245,061	-10,250	-4,406	-7,165
(In percent of GDP, base 2015-16)	-5.41	-5.15	-0.08	-4.76	-5.51	-0.23	-0.11	-0.16

- In FY22, actual budget deficit (excluding grants) as percentage of GDP was 4.76 percent. Including grants it was 4.70 percent of GDP;
- Budget deficit (excluding grants) for FY23 is estimated to be 5.51 percent of GDP. Including grants the deficit is expected to be 5.43 percent of GDP;
- For FY23, actual overall balance up to November, 2022 (excluding grants) witnesses a negative value which was 0.16 percent of GDP.

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

5.0 Financing

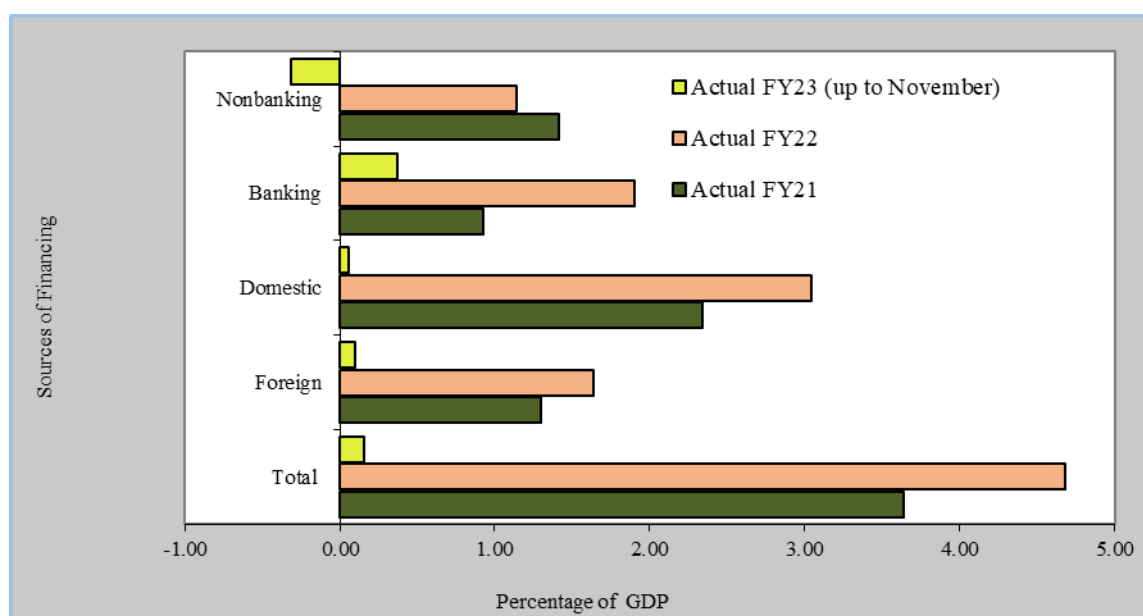
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year:2022-23		Accounts FY22 up to November	Accounts FY23 up to November
	Budget	Revised	Accounts November		Budget	Accounts November		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	97,738	77,020	761	65,021	95,458	2,480	2,317	4,322
1.1 Foreign Borrowing	112,188	91,812	1,745	78,323	112,458	2,480	8,011	7,764
1.2 Amortization	-14,450	-14,792	-984	-13,302	-17,000	0	-5,694	-3,443
2.0 Domestic Borrowing	113,453	124,288	2,257	120,803	146,335	7,644	2,080	2,472
2.1 Borrowing from Banking System (Net)	76,452	87,287	337	75,533	106,334	9,274	19,762	16,473
2.1.1 Long-Term Debt (Net)	51,600	62,435	5,100	49,051	68,192	3,300	17,781	11,293
2.1.2 Short-Term Debt (Net)	24,852	24,852	-4,763	26,482	38,142	5,974	1,981	5,180
2.2 Non-Bank Borrowing (Net)	37,001	37,001	1,919	45,270	40,001	-1,629	-17,683	-14,002
2.2.1 National Savings Schemes (Net)	32,000	32,000	846	20,356	35,000	1,266	10,139	3,365
2.2.2 Others	5,001	5,001	1,073	24,914	5,001	-2,896	-27,821	-17,366
Total - Financing:	211,191	201,308	3,017	185,824	241,793	10,125	4,397	6,794
(In percent of GDP) (base: 2015-16):	5.32	5.07	0.08	4.68	5.43	0.23	0.11	0.15

Figure 8: Sources of Financing Deficit



For FY23, 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	Fiscal Year 2021-22					Fiscal Year 2022-23		
	Budget FY22	Revised Budget FY22	Actual FY22 (November)	Actual FY22 (up to November)	Actual FY22	Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)
General Public Services	97,443	96,615	4,872	23,048	63,706	116,828	5,522	23,095
LGRD	6,359	6,334	277	1,459	6,010	6,948	466	1,478
Defence	35,448	35,345	2,094	10,832	33,819	38,110	-469	5,225
Public Order and safety	25,898	25,658	1,548	8,057	23,380	27,524	1,936	8,013
Education & technology	48,230	48,331	2,856	16,701	43,790	51,637	3,074	16,722
Health	17,172	17,180	903	4,179	13,564	18,199	951	4,323
Social Security and Welfare	27,232	28,527	1,673	4,610	26,304	28,589	767	4,716
Housing	1,803	1,755	51	232	1,598	1,892	68	221
Recreation, Culture and Religious Affairs	2,315	2,278	166	579	2,036	2,400	208	678
Fuel and Energy	117	112	10	35	117	129	8	34
Agriculture	18,686	21,302	986	2,887	22,978	25,978	4,011	8,670
Industrial & Economic Services	1,352	1,509	70	624	1,224	1,442	112	368
Transport and Communication	10,859	10,432	571	2,479	8,864	11,356	532	1,921
Interest	68,589	71,244	6,172	27,521	77,731	80,375	5,648	28,475
Total – Operating Revenue Expenditure	361,504	366,622	22,248	103,242	325,119	411,407	22,833	103,940

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 (November)	Actual FY22 (up to November)	Actual FY22	Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)	Actual FY23 (up to November) as % Budget FY23
Sub-total = GPS	97,443	96,615	4,872	23,048	63,706	116,828	5,522	23,095	19.8
Office of the President	29	27	1	8	21	31	1	8	25.5
Parliament	334	314	15	71	229	340	17	80	23.6
Prime Minister's Office	680	643	42	190	578	800	77	266	33.2
Cabinet Division	183	146	4	19	116	84	4	19	23.0
Election Commission	1,010	1,036	152	251	994	789	50	161	20.4
Ministry of Public Administration	2,994	2,934	161	722	2,264	3,448	126	748	21.7
Public Service Commission	79	75	8	28	74	88	5	25	28.0
Finance Division	87,027	86,511	3,906	19,889	55,182	105,390	5,136	21,217	20.1
Internal Resources Division	2,735	2,497	106	421	1,546	2,975	80	426	14.3
Financial Institutions Division	122	154	427	1,209	1,842	93	2	27	28.5
Economic Relations Division	326	452	11	91	371	816	2	25	3.0
Planning Division/2	92	76	9	30	70	91	6	24	26.5

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (November)	Actual FY22 (up to November)	Actual FY22	Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)	Actual FY23 (up to November) as % Budget FY23
Implementation, Monitoring and Evaluation Division	51	52	1	7	45	65	3	9	14.4
Statistics and Informatics Division	252	232	13	64	175	271	11	57	20.9
Ministry of Foreign Affairs	1,526	1,466	16	48	198	1,547	0	4	0.2
Sub-total = LGRD	6,359	6,334	277	1,459	6,010	6,948	466	1,478	21.3
Local Government Division	5,322	5,163	240	977	4,641	5,861	375	1,214	20.7
Rural Development and Co-operatives Division	652	786	32	465	989	681	86	250	36.7
Ministry of Chittagong Hill Tracts Affairs	386	385	5	17	379	406	5	14	3.5
Sub-total = Defence	35,448	35,345	2,094	10,832	33,819	38,110	-469	5,225	13.7
Ministry of Defence - Defence Services	33,615	33,375	1,989	10,314	31,788	36,156	-469	4,969	13.7
Ministry of Defence - Others Services	1,789	1,923	102	506	1,979	1,909	0	251	13.2
Armed Forces Division	44	48	3	11	52	45	0	5	11.4
Sub-total=POS	25,898	25,658	1,548	8,057	23,380	27,524	1,936	8,013	29.1
Supreme Court	225	224	32	83	199	230	15	63	27.4
Law and Justice Division	1,464	1,435	79	415	1,141	1,612	87	389	24.1
Public Security Division	21,485	21,494	1,295	6,753	19,941	22,980	1,705	6,932	30.2
Legislative and Parliamentary Affairs Division	36	35	1	13	31	39	1	9	23.2
Anti Corruption Commission	138	124	5	34	96	160	9	37	23.0
Security Services Division	2,550	2,346	135	759	1,973	2,503	119	584	23.3
Sub-total = Edu	48,230	48,331	2,856	16,701	43,790	51,637	3,074	16,722	32.4
Ministry of Primary and Mass Education	18,292	19,014	1,102	6,101	16,423	20,119	1,223	5,846	29.1
Secondary and Higher Education Division	22,167	21,751	1,255	8,170	20,527	23,360	1,341	8,389	35.9
Ministry of Science and Technology	570	563	75	254	553	602	51	259	43.0
Information and Communication Technology Division	358	367	17	83	358	386	12	65	16.8
Technical and Madrasah Education Division	6,843	6,636	407	2,093	5,928	7,170	447	2,163	30.2
Sub-total = Health	17,172	17,180	903	4,179	13,564	18,199	951	4,323	23.8
Health Services Division	12,914	13,151	635	3,038	10,444	13,430	737	3,206	23.9
Medical Education and Family Welfare Division	4,259	4,029	269	1,141	3,119	4,768	214	1,117	23.4
Sub-total = SSW	27,232	28,527	1,673	4,610	26,304	28,589	767	4,716	16.5
Ministry of Social Welfare	8,606	8,570	1,213	1,733	8,316	9,401	178	2,110	22.4
Ministry of Women and Children Affairs	3,333	3,300	42	333	3,121	3,507	40	176	5.0
Ministry of Food	4,032	5,056	1	17	4,696	4,335	12	28	0.6
Ministry of Disaster Management and Relief	5,319	5,566	43	267	4,423	5,494	147	309	5.6

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (November)	Actual FY22 (up to November)	Actual FY22	Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)	Actual FY23 (up to November) as % Budget FY23
Ministry of Liberation Affairs	5,941	6,036	373	2,259	5,747	5,851	390	2,094	35.8
Sub-total = HCS	1,803	1,755	51	232	1,598	1,892	68	221	11.7
Ministry of Housing and Public Works	1,803	1,755	51	232	1,598	1,892	68	221	11.7
Sub-total = RCRA	2,315	2,278	166	579	2,036	2,400	208	678	28.3
Ministry of Information	810	827	79	237	751	816	44	231	28.2
Ministry of Cultural Affairs	367	367	20	96	348	390	44	131	33.8
Ministry of Religious Affairs	296	279	25	58	240	318	44	85	26.8
Ministry of Youth and Sports	842	805	42	188	697	876	76	231	26.4
Sub-total = FE	117	112	10	35	117	129	8	34	26.4
Energy and Mineral Resources Division	68	66	4	19	74	72	4	17	24.1
Power Division	49	47	6	16	42	57	4	17	29.5
Sub-total = Agr	18,686	21,302	986	2,887	22,978	25,978	4,011	8,670	33.4
Ministry of Agriculture/3	13,167	15,742	254	1,176	18,207	19,881	3,462	7,152	36.0
Ministry of Fisheries and Livestock	1,649	1,610	78	365	1,009	1,726	85	354	20.5
Ministry of Environment and Forest	681	671	38	193	639	762	45	228	29.9
Ministry of Land	1,233	1,233	80	392	1,081	1,351	84	372	27.6
Ministry of Water Resources	1,956	2,047	535	762	2,042	2,258	335	563	24.9
Sub-total = IES	1,352	1,509	70	624	1,224	1,442	112	368	25.5
Ministry of Commerce	288	270	19	53	153	300	10	55	18.2
Ministry of Labour and Employment	179	139	8	39	111	199	8	38	19.0
Ministry of Industries	358	593	23	410	585	376	72	152	40.4
Ministry of Expatriates' Welfare and Overseas Employment	320	310	13	69	199	357	13	70	19.5
Ministry of Textiles and Jute	207	198	8	54	177	210	8	54	25.7
Sub-total = TC	10,859	10,432	571	2,479	8,864	11,356	532	1,921	16.9
Road Transport and Highways Division	4,900	4,704	185	864	3,723	5,352	356	766	14.3
Ministry of Railways	3,984	3,778	290	990	3,343	3,924	1	549	14.0
Ministry of Shipping	783	764	6	178	717	821	134	306	37.2
Ministry of Civil Aviation and Tourism	49	46	9	20	43	72	14	30	41.4
Posts and Telecommunications Division	1,135	1,134	80	425	1,030	1,181	27	270	22.8
Bridges Division	7	6	0	1	7	7	0	1	16.6
Sub-total = Interest	68,589	71,244	6,172	27,521	77,731	80,375	5,648	28,475	35.4
Domestic	62,000	65,000	5,904	25,491	73,177	73,175	5,648	27,465	37.5
Foreign	6,589	6,244	267	2,030	4,554	7,200	0	1,010	14.0
Total Operating Revenue Expenditure	361,504	366,622	22,248	103,242	325,119	411,407	22,833	103,940	25.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to November)	Budget FY23	Actual FY23 (up to November)	Actual FY22 (up to November) as % of Budget FY22	Actual FY23 (up to November) as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	62,851	24,906	74,266	22,026	35.7	29.7
Pay of Officers	11,091	10,999	9,158	3,667	11,958	3,794	33.1	31.7
Pay of Establishment	25,751	26,275	23,855	9,772	27,340	9,116	37.9	33.3
Allowances	32,904	34,263	29,838	11,466	34,968	9,116	34.8	26.1
Goods and Services	36,162	34,980	31,773	7,699	38,986	5,972	21.3	15.3
Supplies and Services	26,121	25,300	23,024	5,926	28,234	5,037	22.7	17.8
Repairs Maintenance and Rehabilitation	10,041	9,680	8,749	1,773	10,751	935	17.7	8.7
Interest Payments	68,589	71,244	77,731	27,521	80,375	28,466	40.1	35.4
Domestic	62,000	65,000	73,177	25,491	73,175	27,456	41.1	37.5
Foreign	6,589	6,244	4,554	2,030	7,200	1,010	30.8	14.0
Subsidies and Incentives and Current Transfers	149,235	159,995	134,807	37,059	174,926	45,903	24.8	26.2
Subsidies	34,498	46,151	41,991	4,626	56,535	19,646	13.4	34.7
Grants in Aid	69,945	67,794	56,622	21,895	67,210	17,118	31.3	25.5
Pensions and Gratuities	28,209	28,536	20,085	7,603	31,037	7,450	27.0	24.0
Others	4,957	3,489	2,701	936	4,919	335	18.9	6.8
Block Allocations	5,109	2,816	0	0	4,691	0	0.0	0.0
Unexpected	2,500	2,299	0	0	3,000	0	0.0	0.0
Others	2,609	517	0	0	1,691	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	328,841	340,572	307,162	97,185	373,244	102,366	29.6	27.4
Acquisition of Assets and Works (B)	21,467	21,344	17,657	3,359	22,975	1,550	15.6	6.7
Acquisition of Assets	20,309	20,099	16,756	3,153	21,904	1,387	15.5	6.3
Acquisition of Land	1,158	1,245	901	207	1,071	163	17.9	15.2
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	324,819	100,544	396,219	103,917	28.7	26.2
Investments in Shares and Equities (C)	11,148	4,667	299	13	15,143	13	0.1	0.1
Share Capital	11,148	4,667	299	13	15,143	13	0.1	0.1
Foreign Financial Assets (F)	45	45	0	0	46	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	32,660	26,056	17,956	3,372	38,164	1,564	10.3	4.1
Total -Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	325,119	100,557	411,408	103,930	27.8	25.3

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 (November)	Actual FY22 (up to November)	Actual FY22	Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)	Actual FY22 (up to November) as % of Revised Budget FY22	Actual FY23 (up to November) as % Budget FY23
Sub-total = GPS	15,270.23	14,291.64	411.86	836.13	11,806.28	17,842.90	848.68	1,733.89	5.85	9.72
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	71.22	208.63	3,283.39	4,975.33	651.69	1,392.30	5.54	27.98
Cabinet Division	55.12	44.49	0.04	0.08	4.48	53.29	0.11	0.11	0.18	0.21
Election Commission	718.28	768.28	262.20	354.65	665.42	749.00	5.84	103.25	46.16	13.79
Ministry of Public Administration	782.39	545.82	17.57	123.79	420.03	663.23	6.43	7.54	22.68	1.14
Public Service Commission	36.16	21.20	0.08	0.33	10.71	36.00	0.12	0.69	1.55	1.93
Finance Division	4,761.90	4,574.89	25.40	57.69	2,604.47	6,303.25	99.08	128.23	1.26	2.03
Internal Resources Division (IRD)	387.91	254.80	16.12	20.83	176.34	502.47	0.08	0.78	8.18	0.16
Financial Institutions Division	2,437.34	2,483.25	1.41	40.24	3,056.10	2,758.65	78.51	82.01	1.62	2.97
Economic Relations Division	66.42	53.81	0.75	2.09	46.58	76.68	0.67	1.86	3.89	2.43
Planning Division/2	1,040.67	109.06	9.48	12.25	64.95	1,272.24	1.03	3.84	11.24	0.30
Implementation Monitoring and Evaluation Division	205.85	155.74	0.01	0.60	154.10	209.55	0.19	0.41	0.38	0.19
Statistics and Informatics Division	1,421.23	1,388.98	5.05	8.01	1,277.88	139.00	4.94	12.86	0.58	9.25
Ministry of Foreign Affairs	129.18	125.48	2.53	6.93	41.82	103.41	0.00	0.00	5.52	0.00
Sub-total = LGRD	35,833.43	36,190.79	2,174.98	6,144.51	30,940.13	37,742.55	1,401.25	4,932.44	16.98	13.07
Local Government Division	33,897.77	34,446.88	2,042.02	5,779.06	29,270.52	35,845.94	1,205.85	4,549.07	16.78	12.69
Rural Development and Co-operatives Division	1,139.33	814.97	86.26	191.25	787.91	964.43	81.32	192.07	23.47	19.92
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	46.69	174.20	881.71	932.18	114.08	191.30	18.75	20.52
Sub-total = Defence	1,831.54	1,780.35	38.54	42.31	1,451.50	1,885.00	0.42	5.88	2.38	0.31
Ministry of Defence - Defence Services	1,831.54	1,780.35	38.54	42.31	1,451.50	1,885.00	0.42	5.88	2.38	0.31
Sub-total=POS	3,226.13	3,490.87	62.85	173.84	2,813.18	3,628.48	51.82	122.26	4.98	3.37
Law and Justice Division	349.39	387.39	0.02	10.90	210.77	310.71	10.06	34.68	2.81	11.16
Public Security Division	1,597.08	1,767.11	59.23	132.78	1,507.98	1,613.73	22.94	43.51	7.51	2.70
Legislative and Parliamentary Affairs Division	0.60	0.56	0.12	0.52	0.55	1.00	0.10	0.10	93.04	10.23
Anti Corruption Commission	21.15	12.82	0.02	0.05	5.12	18.71	0.02	0.10	0.37	0.51
Security Services Division	1,257.91	1,322.99	3.46	29.60	1,088.76	1,684.33	18.70	43.88	2.24	2.60
Sub-total = Edu	46,648.79	39,409.85	1,384.03	5,189.45	33,353.00	48,340.49	815.58	3,137.37	13.17	6.49
Ministry of Primary and Mass Education	8,022.49	9,207.34	481.02	1,414.02	7,039.65	11,641.55	242.16	690.02	15.36	5.93
Secondary and Higher Education Division	14,319.51	10,659.73	528.40	1,359.74	8,443.57	16,600.54	377.40	1,400.77	12.76	8.44
Ministry of Science and Technology	20,633.86	15,894.15	32.17	1,600.96	14,517.31	16,011.46	100.18	466.20	10.07	2.91
Information and Communication Technology Division	1,362.47	1,275.47	124.94	298.88	1,283.77	1,529.94	52.67	301.90	23.43	19.73
Technical and Madrasah	2,310.46	2,373.16	217.50	515.85	2,068.70	2,557.00	43.16	278.49	21.74	10.89

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (November)	Actual FY22 (up to November)	Actual FY22	Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)	Actual FY22 (up to November) as % of Revised Budget FY22	Actual FY23 (up to November) as % Budget FY23
Education Division										
Sub-total = Health	15,558.22	15,093.89	413.69	895.55	11,464.26	18,665.30	357.99	886.07	5.93	4.75
Health Services Division	13,000.19	13,013.62	343.08	769.07	10,057.71	15,851.47	308.01	768.21	5.91	4.85
Medical Education and Family Welfare Division	2,558.03	2,080.27	70.62	126.48	1,406.55	2,813.83	49.97	117.86	6.08	4.19
Sub-total = SSW	7,088.92	7,162.79	531.09	1,026.72	5,857.59	8,786.06	385.58	1,213.18	14.33	13.81
Ministry of Social Welfare	519.12	452.53	23.75	35.92	400.80	798.81	37.14	75.95	7.94	9.51
Ministry of Women and Children Affairs	857.46	803.23	76.62	168.38	770.86	783.44	45.91	102.58	20.96	13.09
Ministry of Food	679.38	641.16	116.36	183.11	613.33	1,336.45	13.72	84.98	28.56	6.36
Ministry of Disaster Management and Relief	4,631.37	4,557.91	306.27	613.63	3,412.15	4,734.57	215.62	686.92	13.46	14.51
Ministry of Liberation Affairs	401.59	707.96	8.09	25.68	660.45	1,132.79	73.18	262.75	3.63	23.19
Sub-total = HCS	4,542.69	5,088.37	357.30	702.66	4,927.29	4,928.86	589.07	1,449.64	13.81	29.41
Ministry of Housing and Public Works	4,542.69	5,088.37	357.30	702.66	4,927.29	4,928.86	589.07	1,449.64	13.81	29.41
Sub-total = RCRA	2,642.41	3,148.28	60.53	474.47	3,101.59	2,969.77	208.33	1,000.26	15.07	33.68
Ministry of Information	198.57	233.59	31.24	43.83	224.92	282.00	23.09	31.88	18.76	11.31
Ministry of Cultural Affairs	220.38	211.45	3.68	35.43	208.47	247.34	9.73	34.82	16.76	14.08
Ministry of Religious Affairs	1,943.57	2,244.07	16.88	362.48	2,224.78	2,034.74	118.36	853.14	16.15	41.93
Ministry of Youth and Sports	279.89	459.17	8.73	32.73	443.42	405.69	57.15	80.42	7.13	19.82
Sub-total = FE	27,366.68	24,406.20	134.87	2,563.36	22,637.85	25,936.76	272.34	1,863.76	10.50	7.19
Energy and Mineral Resources Division	2,017.92	1,578.79	1.50	74.63	1,438.98	1,797.65	0.88	74.05	4.73	4.12
Power Division	25,348.76	22,827.41	133.37	2,488.73	21,198.87	24,139.11	271.46	1,789.72	10.90	7.41
Sub-total = Agr	13,224.74	13,669.34	601.42	3,187.94	12,834.02	16,129.67	1,102.91	2,763.18	23.32	17.13
Ministry of Agriculture/3	3,029.64	3,197.58	148.16	530.92	3,119.10	4,338.84	386.58	834.12	16.60	19.22
Ministry of Fisheries and Livestock	1,787.80	1,586.19	53.17	216.94	1,482.61	2,081.45	32.41	165.49	13.68	7.95
Ministry of Environment and Forest	541.68	552.69	18.76	67.37	412.11	738.69	8.98	23.66	12.19	3.20
Ministry of Land	994.70	795.52	23.75	51.06	461.83	1,032.54	8.69	23.46	6.42	2.27
Ministry of Water Resources	6,870.92	7,537.36	357.57	2,321.65	7,358.37	7,938.15	666.25	1,716.45	30.80	21.62
Sub-total = IES	2,674.21	2,769.46	137.67	567.24	2,369.14	2,599.38	32.96	137.60	20.48	5.29
Ministry of Commerce	395.46	109.54	0.76	3.14	99.11	244.90	2.07	7.08	2.87	2.89
Ministry of Labour and Employment	185.73	221.08	2.28	10.71	125.67	158.00	0.38	43.89	4.84	27.78
Ministry of Industries	1,226.47	1,618.52	121.36	477.60	1,550.28	1,144.78	3.43	24.91	29.51	2.18
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	9.65	28.92	213.08	632.70	6.45	12.31	7.16	1.95
Ministry of Textiles and Jute	484.50	416.14	3.62	46.87	381.01	419.00	20.63	49.42	11.26	11.79
Sub-total = GPS	61,170.57	55,446.97	3,560.41	8,190.21	51,326.67	70,160.72	5,337.36	10,729.88	14.77	15.29
Road Transport and Highways Division	28,042.67	28,293.12	1,594.65	3,858.29	26,128.23	31,294.87	1,758.51	4,267.31	13.64	13.64
Ministry of Railways	13,558.14	12,575.90	261.53	626.10	11,457.51	14,928.66	0.00	442.11	4.98	2.96

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (November)	Actual FY22 (up to November)	Actual FY22	Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)	Actual FY22 (up to November) as % of Revised Budget FY22	Actual FY23 (up to November) as % Budget FY23
Ministry of Shipping	4,354.05	3,716.68	172.23	767.41	3,424.11	6,402.48	267.00	737.44	20.65	11.52
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	601.16	702.36	4,325.86	6,931.96	557.15	1,013.28	16.19	14.62
Posts and Telecommunications Division	1,420.09	798.69	55.84	171.53	427.28	1,312.91	97.00	236.81	21.48	18.04
Bridges Division	9,812.74	5,723.15	875.00	2,064.53	5,563.69	9,289.84	2,657.70	4,032.93	36.07	43.41
Total Development Revenue Expenditure	237,078.57	221,948.81	9,869.24	29,994.39	194,882.52	259,615.94	11,404.29	29,975.40	13.51	11.55

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2021-22					Fiscal Year 2022-23		
		Budget FY22	Revised Budget FY22	Actual FY22 (November)	Actual FY22 (up to November)	Actual FY22	Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)
Tax Revenue (a+b)	269,801.3	345,999.9	346,000.0	27,643.6	117,553.0	293,635.9	387,998.6	23,579.5	119,393.7
a. NBR	263,885.5	329,999.6	329,999.4	27,090.5	115,207.2	287,222.7	370,000.0	22,963.5	116,389.7
a.1 Income	87,343.8	104,951.0	105,324.0	6,502.8	30,203.3	90,464.1	121,020.0	7,085.0	34,731.3
a.2 VAT	103,357.9	127,745.1	127,567.8	12,098.7	49,422.6	116,993.2	141,191.6	9,301.3	47,917.9
a.3 Supplementary	38,574.6	54,465.3	54,502.9	4,034.7	16,967.2	41,186.7	58,524.5	3,763.2	17,536.6
a.4 Import	31,591.7	37,907.2	38,051.2	4,268.0	18,007.2	34,368.0	43,994.3	2,553.6	14,914.8
a.4 Export	0.6	56.0	54.0	0.0	0.7	0.9	62.8	0.1	2.8
a.5 Excise	2,490.3	3,825.0	3,824.5	88.6	304.9	3,106.7	4,126.7	142.4	652.3
a.6 Other Taxes	526.6	1,050.0	675.0	97.7	301.3	1,103.0	1,080.0	117.8	634.0
b. Non-NBR	5,915.7	16,000.4	16,000.6	553.1	2,345.8	6,413.2	17,998.6	616.1	3,004.0
b.1 Narcotics & Liquor	78.9	137.6	137.9	7.2	32.1	100.4	151.7	11.1	53.6
b.2 Vehicles	1,504.2	800.0	800.0	142.7	604.6	1,642.5	1,264.0	143.7	700.7
b.3 Land Revenue	917.0	1,882.2	2,113.2	69.0	304.2	859.6	2,084.5	79.6	390.1
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	296.7	1,245.5	3,391.2	13,878.7	345.1	1,688.4
b.5 Surcharge	509.1	563.4	562.4	37.6	159.4	419.4	619.7	36.6	171.2
c. Non-tax Revenue	58,861.6	43,001.5	42,998.8	2,303.3	14,256.6	35,009.8	45,006.0	2,180.4	13,970.8
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	42.3	3,678.3	5,019.4	1,884.2	84.1	291.4
c.2 Interest	8,072.3	15,587.6	18,849.1	97.4	625.4	1,950.1	16,669.7	235.9	3,451.1
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	206.6	884.0	2,362.7	7,920.7	223.0	1,115.4
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	100.3	450.4	1,093.9	478.2	102.2	461.2
c.5 Receipts for Services Rendered	3,267.3	5,456.1	4,737.4	334.8	1,566.6	4,628.3	6,768.3	384.8	2,208.9
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	38.6	248.5	891.3	350.4	41.2	310.0
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	66.6	335.0	826.1	1,127.5	59.9	315.3
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	252.4	1,094.7	2,806.7	2,350.1	179.4	865.2
c.9 Other Non-Tax Revenue and Receipts	39,025.3	7,110.3	5,920.6	1,149.6	5,341.6	15,131.4	7,159.8	812.7	4,871.7
c.10 Capital Revenue	245.9	329.0	324.9	14.7	31.9	300.0	297.1	57.2	80.5

	Fiscal Year 2021-22						Fiscal Year 2022-23		
	Actual FY20	Budget FY22	Revised Budget FY22	Actual FY22 (November)	Actual FY22 (up to November)	Actual FY22	Budget FY23	Actual FY23 (November)	Actual FY23 (up to November)
Total Revenue (a+b+c)	328,662.8	389,001.4	388,998.9	29,946.9	131,809.6	328,645.8	433,004.6	25,760.0	133,364.5
d. Tax-GDP Ratio (base 2015-16)	7.64	8.71	8.71	0.70	2.96	7.39	8.72	0.53	2.68
e. Revenue-GDP ratio (base 2015-16)	9.31	9.79	9.79	0.75	3.32	8.27	9.73	0.58	3.00

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 November/Actual FY22 up to November)*100	(Actual FY23 up to November/ Budget FY23)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	132.1	112.1	89.3	101.6	30.8
a. NBR	100.0	128.8	112.1	87.4	101.0	31.5
a.1 Income	100.4	133.8	114.9	27.5	115.0	28.7
a.2 VAT	99.9	120.7	110.7	35.6	97.0	33.9
a.3 Supplementary	100.1	142.1	107.4	12.5	103.4	30.0
a.4 Import	100.4	128.0	115.6	10.5	82.8	33.9
a.4 Export	96.4	6693.3	116.3	0.0	387.1	4.4
a.5 Excise	100.0	132.8	107.9	0.9	214.0	15.8
a.6 Other Taxes	64.3	97.9	160.0	0.3	210.4	58.7
b. Non-NBR	100.0	280.6	112.5	2.0	128.1	16.7
b.1 Narcotics & Liquor	100.2	151.1	110.0	0.0	167.0	35.3
b.2 Vehicles	100.0	77.0	158.0	0.5	115.9	55.4
b.3 Land Revenue	112.3	242.5	98.6	0.3	128.2	18.7
b.4 Stamp Duty	98.2	409.3	112.0	1.0	135.6	12.2
b.5 Surcharge	99.8	147.7	110.2	0.1	107.4	27.6
c. Non-tax Revenue	100.0	128.6	104.7	10.7	98.0	31.0
c.1 Dividend and Profit	76.5	37.5	119.4	1.5	7.9	15.5
c.2 Interest	120.9	854.8	88.4	0.6	551.8	20.7
c.3 Administrative Fees and Charges	99.5	335.2	110.4	0.7	126.2	14.1
c.4 Fines Penalties and Forfeiture	90.7	43.7	114.2	0.3	102.4	96.5
c.5 Receipts for Services Rendered	86.8	146.2	142.9	1.4	141.0	32.6
c.6 Rents Leases and Recoveries	135.6	39.3	56.3	0.3	124.7	88.5
c.7 Tolls and Levies	100.0	136.5	112.3	0.3	94.1	28.0
c.8 Non-Commercial Sales	71.4	83.7	99.1	0.9	79.0	36.8
c.9 Other Non-Tax Revenue and Receipts	83.3	47.3	120.9	4.6	91.2	68.0
c.10 Capital Revenue	98.7	99.0	91.4	0.1	251.9	27.1
Total Revenue (a+b+c)	100.0	131.8	111.3	100.0	101.2	30.8

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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