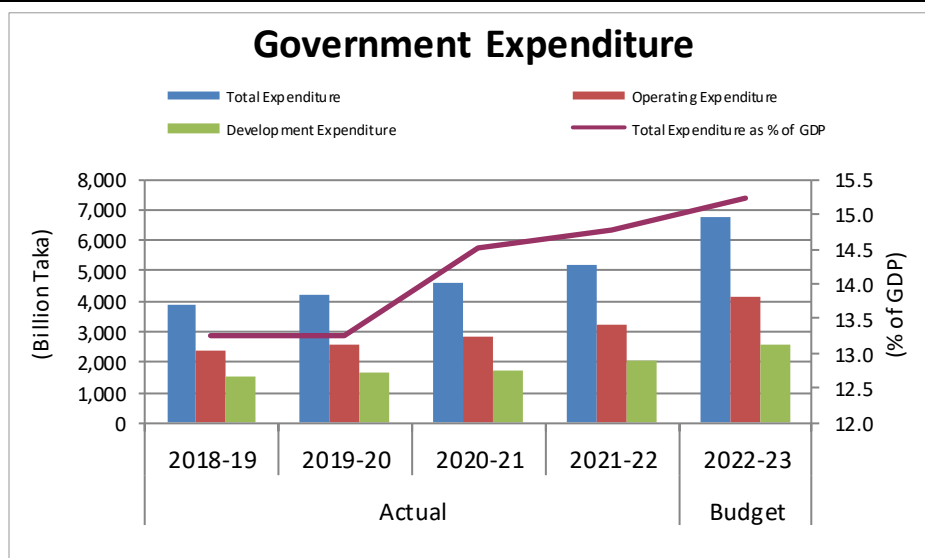


Monthly Report on Fiscal Position

June 2023

(Fiscal Year 2022-23)



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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 FY23.....	6
Figure 2: Operating Expenditure	7
Figure 3: Actual Expenditure According to Economic classification FY23 (up to June 2023).....	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY23 (Up to June 2023).....	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 Appendices

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 June, 2023 in the current fiscal year (FY23) is 87.1 percent of the operating budget estimates. Actual development expenditure during the same period is 84.46 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 June 2023, 84.5 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.4 percent). Total NBR tax collection is 86.4 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to June 2023, in FY23, overall balance (excluding grants) witnessed a negative value which was 4.46 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	Revised Budget FY23	Budget FY23 as % of Budget FY22	Revised Budget FY23 as % of Revised Budget FY22	Revised Budget FY23 as % of Actual FY22	Actual FY23 (up to June)	Actual FY23 as % of Revised Budget FY23
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	97,443	96,615	64,472	19.7	66.7	116,828	106,355	119.9	110.1	165.0	76,660	72.1
LGRD	6,359	6,334	6,012	1.8	94.9	6,948	6,695	109.3	105.7	111.3	6,092	91.0
Defense	35,448	35,345	33,821	10.4	95.7	38,110	34,439	107.5	97.4	101.8	30,426	88.3
POS	25,898	25,658	23,427	7.2	91.3	27,524	25,377	106.3	98.9	108.3	23,922	94.3
Edu	48,230	48,331	43,792	13.4	90.6	51,637	51,484	107.1	106.5	117.6	47,207	91.7
Health	17,172	17,180	13,575	4.2	79.0	18,199	17,565	106.0	102.2	129.4	14,115	80.4
SSW	27,232	28,527	26,810	8.2	94.0	28,589	29,825	105.0	104.5	111.2	28,986	97.2
Housing	1,803	1,755	1,614	0.5	92.0	1,892	1,899	105.0	108.2	117.7	1,750	92.2
RCRA	2,315	2,278	2,059	0.6	90.4	2,400	2,383	103.7	104.6	115.8	2,054	86.2
F&E	117	112	117	0.0	104.0	129	102	109.6	90.6	87.0	92	90.2
Agri	18,686	21,302	22,978	7.0	107.9	25,978	35,647	139.0	167.3	155.1	34,925	98.0
IES	1,352	1,509	1,333	0.4	88.3	1,442	1,299	106.6	86.1	97.5	963	74.1
TC (Tarns & Com)	10,859	10,432	8,904	2.7	85.4	11,356	11,201	104.6	107.4	125.8	9,886	88.3
Interest Payment	68,589	71,244	77,779	23.8	109.2	80,375	90,013	117.2	126.3	115.7	83,944	93.3
Total	361,504	366,622	326,693	100	89.1	411,407	414,283	113.8	113.0	126.8	361,021	87.1

Some of the noteworthy features are:

- FY23 revised budget estimate was raised by 11.3 percent over the FY22 revised budget estimate and 27.2 percent over the FY22 actual expenditure;
- Up to June 2023, spending in Agriculture, Social Security and Welfare (SSW), Public Order and Safety (POS), Interest payment, Housing, Education (Edu), LGD, RD & Cooperatives (LGRD), Fuel and Energy (F&E), Defense, Transport and Communication (Trans & Com) were on the higher side. Sectors like

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

General Public Service (GPS), Industries, Jute, Textiles, Commerce, Labor & Overseas (IES), and Health had less spending in operating expenditure.

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	37.3	28.1	2.8	7.0	23.8	1.0
Sector Share in Revised Budget FY23	40.1	25.9	2.7	8.6	21.7	0.9
Sector share in Actual expenditure FY23 (Up to June)	36.3	27.2	2.8	9.7	23.3	0.8

Note:

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

➤ Till June 2023, expenditure on Administration sector was the highest among all categories. Besides, Agriculture sector’s shares in actual expenditure has increased in FY23 compared to FY22.

1.1.3 Sectors’ Share in Resource Utilization

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

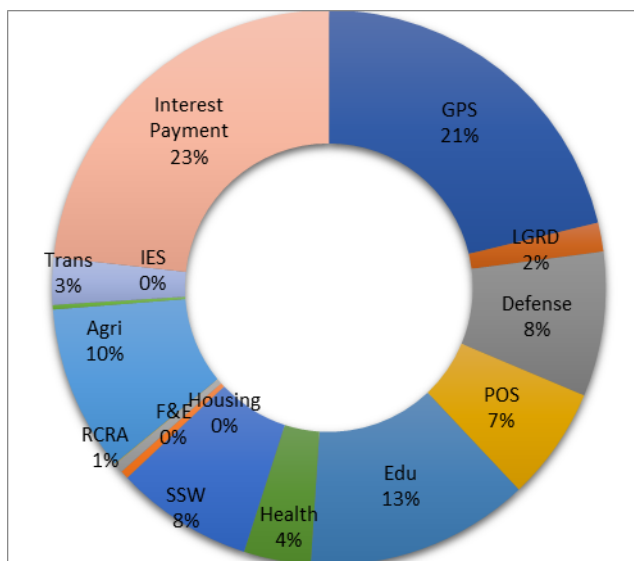


Figure 1 shows sector-wise share in utilizing resources under operating expenditure.

➤ Individually, the largest share goes to Interest Payment (23 percent) followed by General Public Services (21 percent), Education (13 percent), Defense (8 percent), Social Security and Welfare (8 percent), and Public Order & Safety (7 percent) .

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to June 2023)

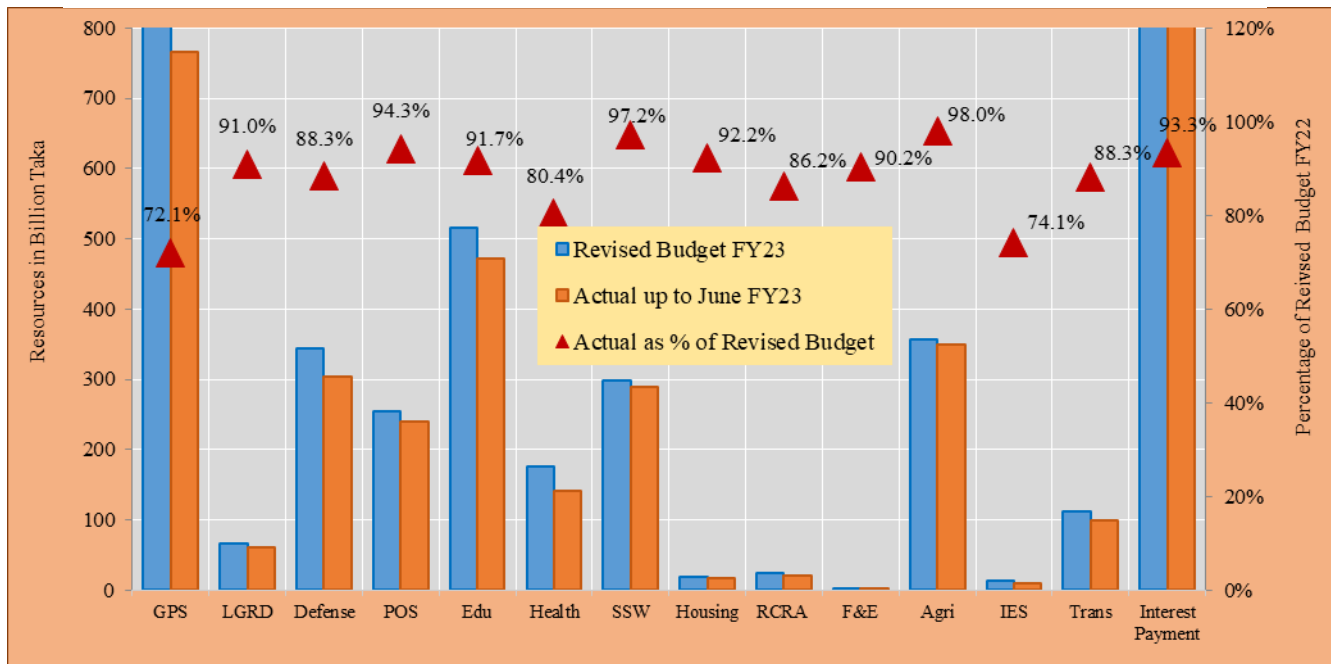


Figure 2 exhibits comparative position of different sectors in terms of utilization of allocated resources. Broadly, Agriculture (98.0%), Social Security and Welfare (97.2%), Public Order and Safety (94.3%), Interest Payment (93.3%), Housing (92.2%), Education (91.7%), LGRD (91.0%), Fuel & Energy (90.2%), and Defense (88.3%) 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 June is 87.1 percent of the revised budget estimate, which was 87.5 percent in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP), (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). Status of actual spending up to June 2023 as per economic classification is shown in figures 3 and 4. Detailed structure & pattern of Operating expenditure under this classification is included in **Appendix 3**.

Figure 3: Actual Expenditure according to Economic classification FY23 (up to June 2023)

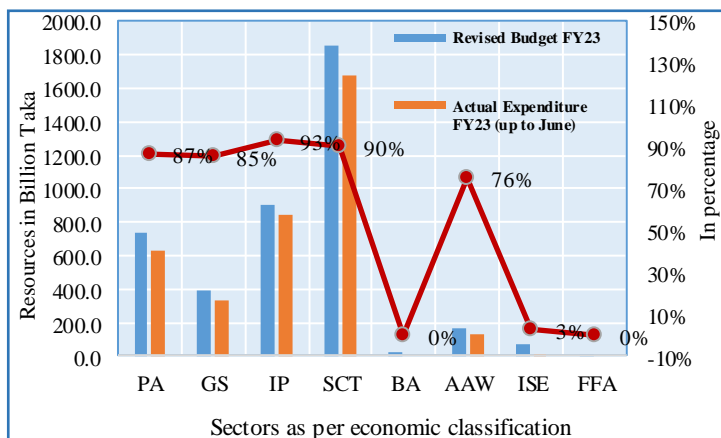
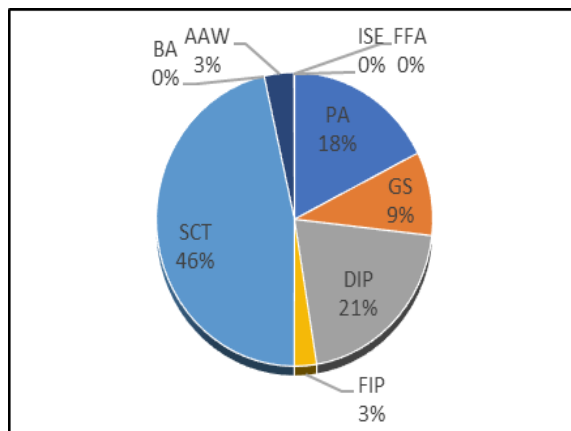


Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to June 2023)



Up to June 2023, utilization rate of total operating expenditure was 87.1 percent. For some categories, like Interest Payment (93%), and Subsidies & Current Transfer (90%) 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 June 2023, actual expenditure is 84.5 percent of the revised development budget. The actual outturn for the same period of the previous fiscal year was about 87.99 percent of the revised budget.
- During this period Fuel & Energy (99.6%), Social Security and Welfare (91.8%), Agriculture, Fisheries and Livestock (89.7%), Transport and Communication (89.4%), Recreation, Culture and Religious Affairs (87.3%), HCS (87.0%), and Industries, Jute, Textiles, Commerce, Labor & Overseas (85.4%) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Defense, Health, GPS, and POS 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.

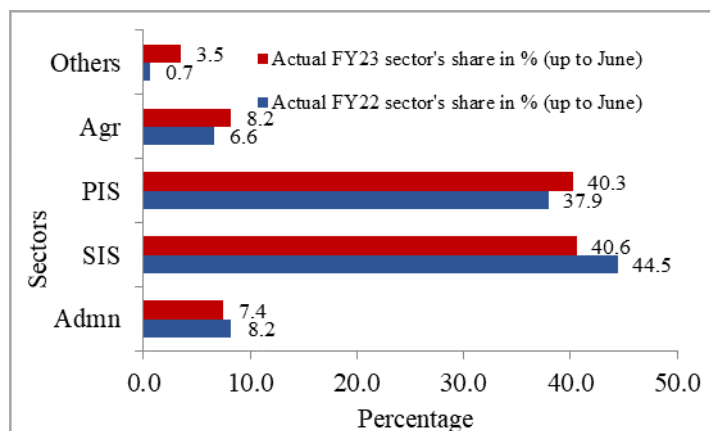
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23						
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to June)	Sector's Share in Actual (up to June (%))	Actual FY22 as % of Revised FY22	Budget FY23	Revised Budget FY23	Actual FY23 (up to June)	Revised Budget FY23 as % of Revised FY22	Revised Budget FY23 as % of Actual FY22	Actual FY23 (up to June as % of Revised Budget FY23)	Sector's share in Actual FY23 (up to June, as %)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
GPS	15,270	14,292	11,807	11,807	6.05	82.61	17,843	18,112	12,063	126.73	153.40	66.60	5.91
LGRD	35,833	36,191	30,891	30,891	15.82	85.36	37,743	41,374	32,443	114.32	133.94	78.41	15.90
Defence	1,832	1,780	1,451	1,451	0.74	81.53	1,885	1,838	1,196	103.23	126.62	65.08	0.59
POS	3,226	3,491	2,821	2,821	1.44	80.81	3,628	2,527	1,850	72.38	89.57	73.21	0.91
Edu	46,649	39,410	33,353	33,353	17.08	84.63	48,340	33,686	27,623	85.48	101.00	82.00	13.54
Health	15,558	15,094	11,480	11,480	5.88	76.05	18,665	12,184	8,375	80.72	106.13	68.74	4.10
SSW	7,089	7,163	6,172	6,172	3.16	86.16	8,786	9,256	8,495	129.22	149.97	91.78	4.16
HCS	4,543	5,088	4,927	4,927	2.52	96.83	4,929	6,798	5,916	133.61	137.97	87.03	2.90
RCRA	2,642	3,148	3,102	3,102	1.59	98.52	2,970	5,349	4,667	169.89	172.45	87.25	2.29
FE	27,367	24,406	22,638	22,638	11.59	92.75	25,937	27,088	26,974	110.99	119.66	99.58	13.22
AFL	13,225	13,669	12,828	12,828	6.57	93.85	16,130	18,654	16,732	136.46	145.41	89.70	8.20
IES	2,674	2,769	2,370	2,370	1.21	85.59	2,599	2,997	2,558	108.21	126.43	85.37	1.25
TC	61,171	55,447	51,455	51,455	26.35	92.80	70,161	61,745	55,169	111.36	120.00	89.35	27.04
Total	237,079	221,949	195,295	195,295	100.00	87.99	259,616	241,607	204,062	108.86	123.71	84.46	100.00

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till June, 2023 is presented in **Figure 5**.

➤ From the graph, it appears that up to June, 2023 the largest share of spending went to Social Infrastructure (40.6 percent) followed by Physical Infrastructure (40.3 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

Table 4 shows revenue collection position up to June, 2023:

Table 4: Revenue Collection Position

(In Crore Taka)

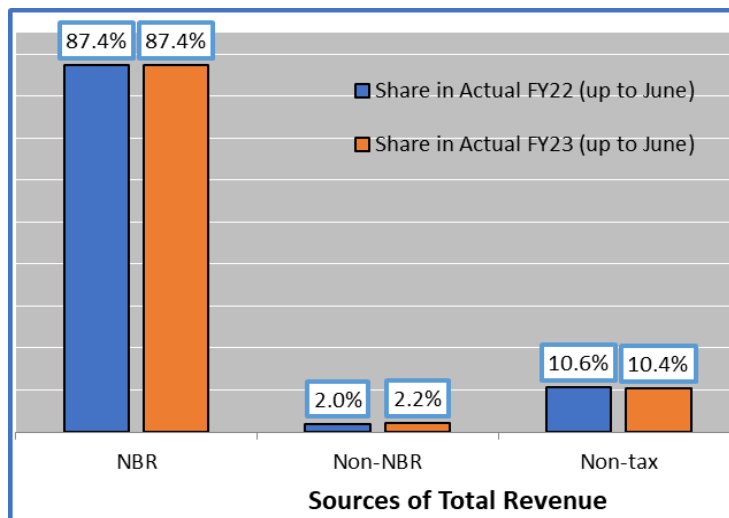
	Fiscal Year 2021-22				Fiscal Year 2022-23			
	Budget	Revised	Actual	Actual	Budget	Revised	Actual	Actual FY23
	FY22	Budget FY22	FY22	FY22 (up to June)	FY23	Budget FY23	FY23 (up to June)	(up to June) as % of Revised Budget FY23
Tax Revenue (a+b)	346,000	346,000	299,620	299,620	387,999	388,000	327,667	84.5
a. NBR	330,000	329,999	292,917	292,917	370,000	370,000	319,684	86.4
a.1 Income	104,951	105,324	96,140	96,140	121,020	121,094	107,126	88.5
a.2 VAT	127,745	127,568	117,012	117,012	141,192	146,227	126,198	86.3
a.3 Supplementary Duty	54,465	54,503	41,187	41,187	58,525	53,675	44,533	83.0
a.4 Import	37,907	38,051	34,368	34,368	43,994	43,994	36,182	82.2
a.5 Export duty	56	54	1	1	63	63	3	4.5
a.6 Excise	3,825	3,825	3,107	3,107	4,127	3,941	4,063	103.1
a.7 Other Taxes	1,050	675	1,103	1,103	1,080	1,006	1,579	157.0
b. Non-NBR	16,000	16,001	6,703	6,703	17,999	18,000	7,983	44.4
c. Non-tax Revenue	43,001	42,999	35,590	35,590	45,006	45,000	38,195	84.9
Total Revenue (a + b + c)	389,001	388,999	335,211	335,211	433,005	433,000	365,862	84.5
d. Tax-GDP Ratio (base 2015-16)	8.71	8.71	7.54	7.54	8.74	8.74	7.38	-
e. Revenue-GDP ratio (base 2015-16)	9.79	9.79	8.44	8.44	9.75	9.75	8.24	-

- Revised revenue target in FY23 was 11.3 percent higher than revised revenue target in FY22 and 29.2 percent higher than the actual revenue collection in FY22.
- In FY23, total revenue collection was 8.24 percent of GDP and 84.5 percent of the revised budget estimate. Actual revenue collection in FY23 marked a 9.1 percent growth over that in FY22.

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

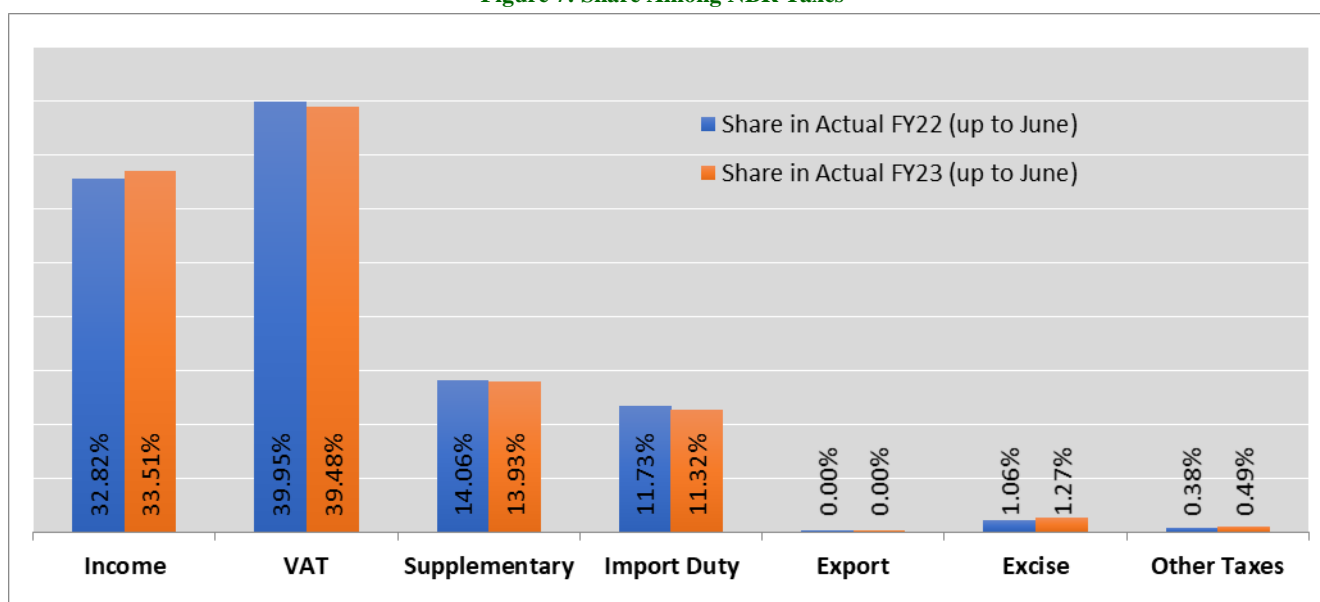
- Major share of the government revenue comes from NBR sources (87.4 percent up to June 2023).
- Growth rates of NBR and Non-NBR tax revenue are 9.1 percent and 19.1 percent respectively. On the other hand, non-tax revenue collection grew by 7.3 percent compared to the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 84.5 and 84.9 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 7.54 percent of GDP
- Revised tax revenue collection target for FY23 was 8.7 percent of GDP. This is 12.1 percent higher than the revised budget of FY22 and 29.5 percent higher than the actual collection of the FY22.
- In FY23, up to June 2023, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.5 percent was collected from VAT, 33.5 percent from Income Tax, 13.9 percent from Supplementary Duty, 11.3 percent from Import Duty, and the rest from Excise, Export Duty, and other Taxes.

4.0 Budget Deficit⁵

Table 5 presents the position on revenue, expenditure, and budget balance.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2021-22		Year: 2022-23		Accounts 2021-22 up to June	Accounts 2022-23 up to June
	Budget	Revised	Budget	Revised Budget		
1	2	3	4	5	6	7
Revenues	389,003	389,000	433,003	433,000	335,212	365,875
Tax Revenue	346,001	346,003	388,002	388,002	299,622	327,684
Non-Tax Revenue	43,003	43,000	45,004	45,000	35,591	38,191
Foreign Grants	3,490	3,192	3,271	3,263	2,322	2,749
Revenue and Foreign Grants	392,492	392,192	436,274	436,263	337,534	368,624
Non-Development Expenditure	361,500	366,627	411,406	414,283	326,693	361,021
Net Outlay for Food Account Operation	597	136	540	1,097	2,437	988
Loans & Advances (Net)	4,506	4,789	6,501	3,520	-5,105	-2,149
Development Expenditure	237,078	221,948	259,617	241,607	195,295	204,062
Development Program financed from Revenue Budget	3,176	3,040	3,155	3,732	2,872	4,570
Non-ADP Project	5,990	6,336	7,721	7,436	4,451	5,795
Annual Development Programme	225,324	209,977	246,066	227,566	186,182	190,822
Non-ADP FFW and Transfer	2,588	2,595	2,675	2,873	1,790	2,875
Total Expenditure	603,680	593,499	678,064	660,508	519,320	563,921
Overall Balance (Including Grants)	-211,188	-201,307	-241,790	-224,245	-181,786	-195,297
(In percent of GDP, base 2015-16)	-5.32	-5.07	-5.45	-5.05	-4.58	-4.40
Overall Balance (Excluding Grants)	-214,678	-204,499	-245,061	-227,508	-184,107	-198,046
(In percent of GDP, base 2015-16)	-5.41	-5.15	-5.52	-5.12	-4.64	-4.46

- In FY22, actual budget deficit (excluding grants) as percentage of GDP was 4.64 percent. Including grants it was 4.58 percent of GDP;
- Actual budget deficit (excluding grants) for FY23 was 4.46 percent of GDP. Including grants the deficit was 4.40 percent of GDP;

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

5.0 Financing

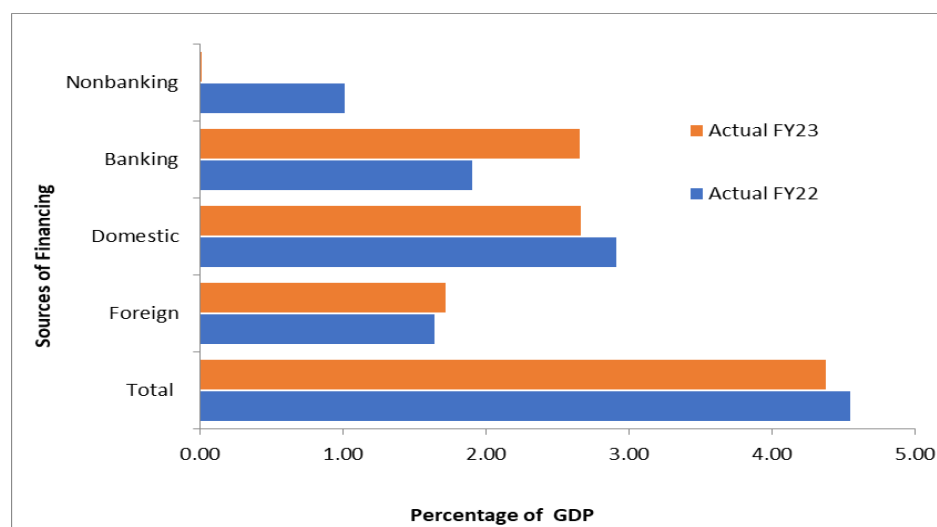
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2021-22		Year: 2022-23		Accounts FY22 up to June	Accounts FY23 up to June
	Budget	Revised	Budget	Revised Budget		
1	2	3	4	5	6	7
1.0 Foreign Borrowing-Net	97,738	77,020	95,458	83,819	65,066	76,225
1.1 Foreign Borrowing	112,188	91,812	112,458	101,969	78,369	93,716
1.2 Amortization	-14,450	-14,792	-17,000	-18,150	-13,302	-17,491
2.0 Domestic Borrowing	113,453	124,288	146,335	140,425	115,732	118,133
2.1 Borrowing from Banking System (Net)	76,452	87,287	106,334	115,425	75,533	118,025
2.1.1 Long-Term Debt (Net)	51,600	62,435	68,192	73,900	49,051	52,335
2.1.2 Short-Term Debt (Net)	24,852	24,852	38,142	41,525	26,482	65,690
2.2 Non-Bank Borrowing (Net)	37,001	37,001	40,001	25,000	40,199	108
2.2.1 National Savings Schemes (Net)	32,000	32,000	35,000	20,000	20,260	-3,347
2.2.2 Others	5,001	5,001	5,001	5,000	19,939	3,455
Total - Financing:	211,191	201,308	241,793	224,244	180,798	194,358
(In percent of GDP) (base: 2015-16):	5.32	5.07	5.45	5.05	4.55	4.38

Figure 8: Sources of Financing Deficit



For FY23, up to June, 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 (up to June)	Budget FY23	Revised Budget FY23	Actual FY23 (up to June)
General Public Services	97,443	96,615	64,472	116,828	106,355	76,660
LGRD	6,359	6,334	6,012	6,948	6,695	6,092
Defence	35,448	35,345	33,821	38,110	34,439	30,426
Public Order and safety	25,898	25,658	23,427	27,524	25,377	23,922
Education & technology	48,230	48,331	43,792	51,637	51,484	47,207
Health	17,172	17,180	13,575	18,199	17,565	14,115
Social Security and Welfare	27,232	28,527	26,810	28,589	29,825	28,986
Housing	1,803	1,755	1,614	1,892	1,899	1,750
Recreation, Culture and Religious Affairs	2,315	2,278	2,059	2,400	2,383	2,054
Fuel and Energy	117	112	117	129	102	92
Agriculture	18,686	21,302	22,978	25,978	35,647	34,925
Industrial & Economic Services	1,352	1,509	1,333	1,442	1,299	963
Transport and Communication	10,859	10,432	8,904	11,356	11,201	9,886
Interest	68,589	71,244	77,779	80,375	90,013	83,944
Total – Operating Revenue Expenditure	361,504	366,622	326,693	411,407	414,283	361,021

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 (up to June)	Budget FY23	Revised Budget FY23	Actual FY23 (up to June)	Actual FY23 (up to June) as % Revised Budget FY23
Sub-total = GPS	97,443	96,615	64,472	116,828	106,355	76,660	72.1
Office of the President	29	27	21	31	28	21	76.6
Parliament	334	314	229	340	306	249	81.2
Prime Minister's Office	680	643	578	800	723	646	89.3
Cabinet Division	183	146	116	84	81	62	75.7
Election Commission	1,010	1,036	994	789	674	525	77.9
Ministry of Public Administration	2,994	2,934	2,264	3,448	3,191	2,167	67.9
Public Service Commission	79	75	74	88	86	78	91.8
Finance Division	87,027	86,511	55,182	105,390	95,987	70,701	73.7
Internal Resources Division	2,735	2,497	1,548	2,975	2,669	1,535	57.5
Financial Institutions Division	122	154	1,842	93	80	78	97.2
Economic Relations Division	326	452	389	816	691	236	34.2
Planning Division/2	92	76	70	91	69	62	89.4
Implementation, Monitoring and Evaluation Division	51	52	45	65	54	50	93.2
Statistics and Informatics Division	252	232	175	271	206	160	77.7
Ministry of Foreign Affairs	1,526	1,466	945	1,547	1,510	89	5.9

Ministries/Division	Fiscal Year 2021-22			Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)	Budget FY23	Revised Budget FY23	Actual FY23 (up to June)	Actual FY23 (up to June) as % Revised Budget FY23
Sub-total = LGRD	6,359	6,334	6,012	6,948	6,695	6,092	91.0
Local Government Division	5,322	5,163	4,644	5,861	5,633	5,072	90.1
Rural Development and Co-operatives Division	652	786	989	681	621	586	94.4
Ministry of Chittagong Hill Tracts Affairs	386	385	379	406	441	433	98.2
Sub-total = Defence	35,448	35,345	33,821	38,110	34,439	30,426	88.3
Ministry of Defence - Defence Services	33,615	33,375	31,789	36,156	32,636	28,664	87.8
Ministry of Defence - Others Services	1,789	1,923	1,980	1,909	1,766	1,728	97.9
Armed Forces Division	44	48	52	45	37	34	91.7
Sub-total=POS	25,898	25,658	23,427	27,524	25,377	23,922	94.3
Supreme Court	225	224	199	230	209	186	89.1
Law and Justice Division	1,464	1,435	1,141	1,612	1,421	1,081	76.1
Public Security Division	21,485	21,494	19,947	22,980	21,458	20,625	96.1
Legislative and Parliamentary Affairs Division	36	35	31	39	33	30	88.5
Anti Corruption Commission	138	124	96	160	133	113	84.5
Security Services Division	2,550	2,346	2,014	2,503	2,122	1,888	89.0
Sub-total = Edu	48,230	48,331	43,792	51,637	51,484	47,207	91.7
Ministry of Primary and Mass Education	18,292	19,014	16,423	20,119	19,918	17,619	88.5
Secondary and Higher Education Division	22,167	21,751	20,527	23,360	23,588	22,410	95.0
Ministry of Science and Technology	570	563	556	602	578	549	95.0
Information and Communication Technology Division	358	367	358	386	335	288	85.7
Technical and Madrasah Education Division	6,843	6,636	5,928	7,170	7,065	6,341	89.7
Sub-total = Health	17,172	17,180	13,575	18,199	17,565	14,115	80.4
Health Services Division	12,914	13,151	10,450	13,430	13,261	11,018	83.1
Medical Education and Family Welfare Division	4,259	4,029	3,124	4,768	4,304	3,097	72.0
Sub-total = SSW	27,232	28,527	26,810	28,589	29,825	28,986	97.2
Ministry of Social Welfare	8,606	8,570	8,316	9,401	9,325	8,938	95.8
Ministry of Women and Children Affairs	3,333	3,300	3,122	3,507	3,608	3,392	94.0
Ministry of Food	4,032	5,056	4,696	4,335	4,842	4,422	91.3
Ministry of Disaster Management and Relief	5,319	5,566	4,929	5,494	6,233	6,587	105.7
Ministry of Liberation Affairs	5,941	6,036	5,747	5,851	5,816	5,647	97.1
Sub-total = HCS	1,803	1,755	1,614	1,892	1,899	1,750	92.2
Ministry of Housing and Public Works	1,803	1,755	1,614	1,892	1,899	1,750	92.2
Sub-total = RCRA	2,315	2,278	2,059	2,400	2,383	2,054	86.2
Ministry of Information	810	827	761	816	854	756	88.5
Ministry of Cultural Affairs	367	367	348	390	367	337	91.9
Ministry of Religious Affairs	296	279	252	318	314	277	88.0
Ministry of Youth and Sports	842	805	697	876	848	684	80.7

Ministries/Division	Fiscal Year 2021-22			Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)	Budget FY23	Revised Budget FY23	Actual FY23 (up to June)	Actual FY23 (up to June) as % Revised Budget FY23
Sub-total = FE	117	112	117	129	102	92	90.2
Energy and Mineral Resources Division	68	66	74	72	60	54	90.1
Power Division	49	47	42	57	41	37	90.5
Sub-total = Agr	18,686	21,302	22,978	25,978	35,647	34,925	98.0
Ministry of Agriculture/3	13,167	15,742	18,207	19,881	29,705	29,111	98.0
Ministry of Fisheries and Livestock	1,649	1,610	1,009	1,726	1,668	1,517	91.0
Ministry of Environment and Forest	681	671	639	762	720	638	88.6
Ministry of Land	1,233	1,233	1,081	1,351	1,331	1,092	82.1
Ministry of Water Resources	1,956	2,047	2,042	2,258	2,223	2,566	115.4
Sub-total = IES	1,352	1,509	1,333	1,442	1,299	963	74.1
Ministry of Commerce	288	270	197	300	254	147	57.8
Ministry of Labour and Employment	179	139	111	199	187	115	61.2
Ministry of Industries	358	593	585	376	332	315	94.9
Ministry of Expatriates' Welfare and Overseas Employment	320	310	263	357	332	217	65.5
Ministry of Textiles and Jute	207	198	177	210	194	170	87.4
Sub-total = TC	10,859	10,432	8,904	11,356	11,201	9,886	88.3
Road Transport and Highways Division	4,900	4,704	3,754	5,352	5,351	4,715	88.1
Ministry of Railways	3,984	3,778	3,343	3,924	3,882	3,328	85.7
Ministry of Shipping	783	764	717	821	776	736	94.8
Ministry of Civil Aviation and Tourism	49	46	43	72	60	57	95.5
Posts and Telecommunications Division	1,135	1,134	1,040	1,181	1,127	1,047	93.0
Bridges Division	7	6	7	7	5	3	60.0
Sub-total = Interest	68,589	71,244	77,779	80,375	90,013	83,944	93.3
Domestic	62,000	65,000	73,225	73,175	80,691	74,506	92.3
Foreign	6,589	6,244	4,554	7,200	9,322	9,437	101.2
Total Operating Revenue Expenditure	361,504	366,622	326,693	411,407	414,283	361,021	87.1

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Budget FY23	Revised Budget FY23	Actual FY23 (up to June)	Actual FY22 as % of Revised Budget FY22	Actual FY23 as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	63,319	74,266	73,172	63,392	88.5	86.6
Pay of Officers	11,091	10,999	9,191	11,958	11,474	9,770	83.6	85.1
Pay of Establishment	25,751	26,275	23,885	27,340	26,939	24,468	90.9	90.8
Allowances	32,904	34,263	30,243	34,968	34,760	29,154	88.3	83.9
Goods and Services	36,162	34,980	32,248	38,986	39,071	33,302	92.2	85.2
Supplies and Services	26,121	25,300	23,437	28,234	28,622	23,943	92.6	83.7
Repairs Maintenance and Rehabilitation	10,041	9,680	8,811	10,751	10,449	9,359	91.0	89.6
Interest Payments	68,589	71,244	77,779	80,375	90,013	83,944	109.2	93.3
Domestic	62,000	65,000	73,225	73,175	80,691	74,506	112.7	92.3
Foreign	6,589	6,244	4,554	7,200	9,322	9,437	72.9	101.2
Subsidies and Incentives and Current Transfers	149,235	159,995	135,335	174,926	185,696	167,624	84.6	90.3
Subsidies	34,498	46,151	41,991	56,535	77,196	70,751	91.0	91.7
Grants in Aid	69,945	67,794	57,146	67,210	60,561	56,508	84.3	93.3
Pensions and Gratuities	28,209	28,536	20,088	31,037	29,137	22,321	70.4	76.6
Others	4,957	3,489	2,701	4,919	3,576	2,854	77.4	79.8
Block Allocations	5,109	2,816	0	4,691	2,133	0	0.0	0.0
Unexpected	2,500	2,299	0	3,000	1,569	0	0.0	0.0
Others	2,609	517	0	1,691	564	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	328,841	340,572	308,681	373,244	390,085	348,262	90.6	89.3
Acquisition of Assets and Works (B)	21,467	21,344	17,713	22,975	16,587	12,534	83.0	75.6
Acquisition of Assets	20,309	20,099	16,811	21,904	15,800	12,091	83.6	76.5
Acquisition of Land	1,158	1,245	901	1,071	788	443	72.4	56.2
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	326,394	396,219	406,673	360,796	90.2	88.7
Investments in Shares and Equities (C)	11,148	4,667	299	15,143	7,558	224	6.4	3.0
Share Capital	11,148	4,667	299	15,143	7,558	224	6.4	3.0
Foreign Financial Assests (F)	45	45	0	46	52	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	32,660	26,056	18,012	38,164	24,198	12,759	69.1	52.7
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	326,693	411,408	414,283	361,021	89.1	87.1

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2021-22			Fiscal Year 2022-23			Actual FY22 (up to June) as % of Revised Budget FY22	Actual FY23 (up to June) as % Revised Budget FY23
	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)	Budget FY23	Revised Budget FY23	Actual FY23 (up to June)		
Sub-total = GPS	15,270.23	14,291.64	11,806.69	17,842.90	18,111.99	12,063.33	82.61	66.60
Parliament	0.75	0.60	0.00	0.80	0.50	0.00	0.00	0.00
Prime Minister's Office	3,227.03	3,765.24	3,283.39	4,975.33	4,021.48	2,816.67	87.20	70.04
Cabinet Division	55.12	44.49	4.48	53.29	26.98	26.56	10.07	98.44
Election Commission	718.28	768.28	665.42	749.00	748.69	352.74	86.61	47.11
Ministry of Public Administration	782.39	545.82	420.04	663.23	401.83	330.19	76.96	82.17
Public Service Commission	36.16	21.20	10.71	36.00	30.00	19.36	50.54	64.52
Finance Division	4,761.90	4,574.89	2,604.48	6,303.25	5,510.71	5,279.66	56.93	95.81
Internal Resources Division (IRD)	387.91	254.80	176.34	502.47	101.30	19.31	69.21	19.06
Financial Institutions Division	2,437.34	2,483.25	3,056.10	2,758.65	3,275.83	2,831.23	123.07	86.43
Economic Relations Division	66.42	53.81	46.58	76.68	47.99	43.57	86.56	90.80
Planning Division/2	1,040.67	109.06	64.95	1,272.24	3,542.84	84.31	59.55	2.38
Implementation Monitoring and Evaluation Division	205.85	155.74	154.10	209.55	136.89	134.68	98.95	98.39
Statistics and Informatics Division	1,421.23	1,388.98	1,277.88	139.00	175.98	125.03	92.00	71.05
Ministry of Foreign Affairs	129.18	125.48	42.21	103.41	90.98	0.02	33.64	0.02
Sub-total = LGRD	35,833.43	36,190.79	30,890.66	37,742.55	41,374.32	32,443.15	85.36	78.41
Local Government Division	33,897.77	34,446.88	29,234.42	35,845.94	39,566.87	30,953.18	84.87	78.23
Rural Development and Co-operatives Division	1,139.33	814.97	774.54	964.43	847.24	622.07	95.04	73.42
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	881.71	932.18	960.21	867.90	94.92	90.39
Sub-total = Defence	1,831.54	1,780.35	1,451.50	1,885.00	1,837.91	1,196.18	81.53	65.08
Ministry of Defence - Defence Services	1,831.54	1,780.35	1,451.50	1,885.00	1,837.91	1,196.18	81.53	65.08
Sub-total=POS	3,226.13	3,490.87	2,820.91	3,628.48	2,526.77	1,849.77	80.81	73.21
Law and Justice Division	349.39	387.39	212.16	310.71	332.40	221.31	54.77	66.58
Public Security Division	1,597.08	1,767.11	1,511.74	1,613.73	1,119.05	666.15	85.55	59.53
Legislative and Parliamentary Affairs Division	0.60	0.56	0.55	1.00	1.20	0.96	97.96	79.85
Anti Corruption Commission	21.15	12.82	5.12	18.71	11.03	7.74	39.97	70.16
Security Services Division	1,257.91	1,322.99	1,091.33	1,684.33	1,063.09	953.61	82.49	89.70
Sub-total = Edu	46,648.79	39,409.85	33,353.00	48,340.49	33,685.72	27,622.77	84.63	82.00
Ministry of Primary and Mass Education	8,022.49	9,207.34	7,039.65	11,641.55	7,784.68	6,269.75	76.46	80.54
Secondary and Higher Education Division	14,319.51	10,659.73	8,443.57	16,600.54	10,064.60	8,093.79	79.21	80.42
Ministry of Science and Technology	20,633.86	15,894.15	14,517.31	16,011.46	12,243.27	10,392.05	91.34	84.88
Information and Communication Technology Division	1,362.47	1,275.47	1,283.77	1,529.94	1,507.17	1,439.81	100.65	95.53
Technical and Madrasah Education Division	2,310.46	2,373.16	2,068.70	2,557.00	2,086.00	1,427.37	87.17	68.43
Sub-total = Health	15,558.22	15,093.89	11,479.56	18,665.30	12,183.77	8,374.65	76.05	68.74
Health Services Division	13,000.19	13,013.62	10,072.90	15,851.47	9,790.96	6,608.46	77.40	67.50
Medical Education and Family Welfare Division	2,558.03	2,080.27	1,406.66	2,813.83	2,392.81	1,766.19	67.62	73.81

Ministry/Divisions	Fiscal Year 2021-22			Fiscal Year 2022-23			Actual FY22 (up to June) as % of Revised Budget FY22	Actual FY23 (up to June) as % Revised Budget FY23
	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)	Budget FY23	Revised Budget FY23	Actual FY23 (up to June)		
Sub-total = SSW	7,088.92	7,162.79	6,171.66	8,786.06	9,255.70	8,495.17	86.16	91.78
Ministry of Social Welfare	519.12	452.53	404.00	798.81	698.41	520.66	89.28	74.55
Ministry of Women and Children Affairs	857.46	803.23	770.86	783.44	794.47	836.82	95.97	105.33
Ministry of Food	679.38	641.16	613.33	1,336.45	987.02	591.79	95.66	59.96
Ministry of Disaster Management and Relief	4,631.37	4,557.91	3,718.46	4,734.57	4,530.66	4,342.49	81.58	95.85
Ministry of Liberation Affairs	401.59	707.96	665.01	1,132.79	2,245.14	2,203.40	93.93	98.14
Sub-total = HCS	4,542.69	5,088.37	4,927.29	4,928.86	6,798.40	5,916.33	96.83	87.03
Ministry of Housing and Public Works	4,542.69	5,088.37	4,927.29	4,928.86	6,798.40	5,916.33	96.83	87.03
Sub-total = RCRA	2,642.41	3,148.28	3,101.64	2,969.77	5,348.71	4,666.89	98.52	87.25
Ministry of Information	198.57	233.59	224.97	282.00	521.32	380.42	96.31	72.97
Ministry of Cultural Affairs	220.38	211.45	208.47	247.34	294.34	249.19	98.59	84.66
Ministry of Religious Affairs	1,943.57	2,244.07	2,224.78	2,034.74	3,746.55	3,433.03	99.14	91.63
Ministry of Youth and Sports	279.89	459.17	443.42	405.69	786.50	604.26	96.57	76.83
Sub-total = FE	27,366.68	24,406.20	22,637.85	25,936.76	27,088.30	26,973.83	92.75	99.58
Energy and Mineral Resources Division	2,017.92	1,578.79	1,438.98	1,797.65	1,841.65	1,720.67	91.14	93.43
Power Division	25,348.76	22,827.41	21,198.87	24,139.11	25,246.65	25,253.16	92.87	100.03
Sub-total = Agr	13,224.74	13,669.34	12,828.49	16,129.67	18,653.64	16,732.50	93.85	89.70
Ministry of Agriculture/3	3,029.64	3,197.58	3,120.75	4,338.84	4,100.41	3,428.41	97.60	83.61
Ministry of Fisheries and Livestock	1,787.80	1,586.19	1,474.23	2,081.45	1,965.40	1,570.74	92.94	79.92
Ministry of Environment and Forest	541.68	552.69	412.11	738.69	637.31	594.85	74.56	93.34
Ministry of Land	994.70	795.52	463.03	1,032.54	618.28	174.00	58.20	28.14
Ministry of Water Resources	6,870.92	7,537.36	7,358.37	7,938.15	11,332.24	10,964.50	97.63	96.75
Sub-total = IES	2,674.21	2,769.46	2,370.43	2,599.38	2,996.91	2,558.45	85.59	85.37
Ministry of Commerce	395.46	109.54	99.11	244.90	147.37	140.47	90.48	95.32
Ministry of Labour and Employment	185.73	221.08	126.34	158.00	282.50	215.04	57.15	76.12
Ministry of Industries	1,226.47	1,618.52	1,550.28	1,144.78	1,890.58	1,715.46	95.78	90.74
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	213.68	632.70	267.46	195.66	52.87	73.16
Ministry of Textiles and Jute	484.50	416.14	381.03	419.00	409.00	291.81	91.56	71.35
Sub-total = GPS	61,170.57	55,446.97	51,455.28	70,160.72	61,744.87	55,168.88	92.80	89.35
Road Transport and Highways Division	28,042.67	28,293.12	26,256.84	31,294.87	29,896.58	26,214.02	92.80	87.68
Ministry of Railways	13,558.14	12,575.90	11,457.51	14,928.66	12,596.47	11,374.74	91.11	90.30
Ministry of Shipping	4,354.05	3,716.68	3,424.11	6,402.48	4,697.71	3,947.30	92.13	84.03
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	4,325.86	6,931.96	5,568.16	5,100.10	99.69	91.59
Posts and Telecommunications Division	1,420.09	798.69	427.28	1,312.91	1,918.51	1,588.83	53.50	82.82
Bridges Division	9,812.74	5,723.15	5,563.69	9,289.84	7,067.44	6,943.88	97.21	98.25
Total Development Revenue Expenditure	237,078.57	221,948.81	195,294.98	259,615.94	241,607.01	204,061.89	87.99	84.46

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2021-22		Actual FY22 (up to June)	Fiscal Year 2022-23		Actual FY23 (up to June)
		Budget FY22	Revised Budget FY22		Budget FY23	Revised Budget FY23	
Tax Revenue (a+b)	269,802.4	345,999.9	346,000.0	299,620.2	387,998.6	387,999.6	327,667.2
a. NBR	263,886.5	329,999.6	329,999.4	292,917.4	370,000.0	370,000.0	319,684.3
a.1 Income	87,344.1	104,951.0	105,324.0	96,139.8	121,020.0	121,094.0	107,126.0
a.2 VAT	103,358.6	127,745.1	127,567.8	117,012.1	141,191.6	146,226.8	126,198.1
a.3 Supplementary	38,574.6	54,465.3	54,502.9	41,186.7	58,524.5	53,675.0	44,533.5
a.4 Import	31,591.7	37,907.2	38,051.2	34,368.2	43,994.3	43,994.0	36,181.7
a.4 Export	0.6	56.0	54.0	0.9	62.8	63.0	2.9
a.5 Excise	2,490.3	3,825.0	3,824.5	3,106.7	4,126.7	3,941.2	4,063.2
a.6 Other Taxes	526.6	1,050.0	675.0	1,103.0	1,080.0	1,006.0	1,579.0
b. Non-NBR	5,915.9	16,000.4	16,000.6	6,702.9	17,998.6	17,999.6	7,983.0
b.1 Narcotics & Liquor	79.0	137.6	137.9	332.9	151.7	151.7	607.2
b.2 Vehicles	1,504.2	800.0	800.0	1,642.5	1,264.0	1,264.0	1,688.0
b.3 Land Revenue	917.0	1,882.2	2,113.2	859.6	2,084.5	2,084.5	993.3
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	3,391.3	13,878.7	13,881.7	4,096.9
b.5 Surcharge	509.1	563.4	562.4	476.5	619.7	617.7	597.4
c. Non-tax Revenue	58,861.8	43,001.5	42,998.9	35,590.4	45,006.0	45,000.0	38,195.0
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	5,019.4	1,884.2	1,477.8	1,745.7
c.2 Interest	8,072.3	15,587.6	18,849.1	1,950.2	16,669.7	15,471.0	5,314.9
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	2,365.3	7,920.7	7,824.2	2,682.4
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	1,093.9	478.2	427.1	1,248.0
c.5 Receipts for Services Rendered	3,267.4	5,456.1	4,737.5	5,229.8	6,768.3	8,100.0	5,280.7
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	891.3	350.4	391.7	1,116.6
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	828.0	1,127.5	1,127.5	932.5
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	2,807.2	2,350.1	2,855.9	2,242.4
c.9 Other Non-Tax Revenue and Receipts	39,025.5	7,110.3	5,920.6	15,097.8	7,159.8	7,035.7	17,385.7
c. 10 Capital Revenue	245.9	329.0	324.9	307.4	297.1	289.0	246.0
Total Revenue (a+b+c)	328,664.2	389,001.4	388,998.9	335,210.6	433,004.6	432,999.6	365,862.2
d. Tax-GDP Ratio (base 2015-16)	7.64	8.71	8.71	7.54	8.74	8.74	7.38
e. Revenue-GDP ratio (base 2015-16)	9.31	9.79	9.79	8.44	9.75	9.75	8.24

Appendix 6: Revenue Receipts (Growth Scenario)

	Actual FY22 as % of Revised Budget FY22	(Revised Budget FY23/Revised Budget FY22)*100	(Revised Budget FY23/ Actual FY22)*100	Share in Total Revenue Actual FY23	(Actual FY23 up to June/Actual FY22 up to June)*100	Actual FY23 as % of Revised Budget FY23
1	2	3	4	5	6	7
Tax Revenue (a+b)	86.6	112.1	129.5	89.6	109.4	84.5
a. NBR	88.8	112.1	126.3	87.4	109.1	86.4
a.1 Income	91.3	115.0	126.0	29.3	111.4	88.5
a.2 VAT	91.7	114.6	125.0	34.5	107.9	86.3
a.3 Supplementary	75.6	98.5	130.3	12.2	108.1	83.0
a.4 Import	90.3	115.6	128.0	9.9	105.3	82.2
a.4 Export	1.7	116.7	6713.6	0.0	304.1	4.5
a.5 Excise	81.2	103.1	126.9	1.1	130.8	103.1
a.6 Other Taxes	163.4	149.0	91.2	0.4	143.2	157.0
b. Non-NBR	41.9	112.5	268.5	2.2	119.1	44.4
b.1 Narcotics & Liquor	241.4	110.0	45.6	0.2	182.4	400.2
b.2 Vehicles	205.3	158.0	77.0	0.5	102.8	133.5
b.3 Land Revenue	40.7	98.6	242.5	0.3	115.6	47.7
b.4 Stamp Duty	27.4	112.1	409.3	1.1	120.8	29.5
b.5 Surcharge	84.7	109.8	129.6	0.2	125.4	96.7
c. Non-tax Revenue	82.8	104.7	126.4	10.4	107.3	84.9
c.1 Dividend and Profit	318.1	93.6	29.4	0.5	34.8	118.1
c.2 Interest	10.3	82.1	793.3	1.5	272.5	34.4
c.3 Administrative Fees and Charges	33.0	109.1	330.8	0.7	113.4	34.3
c.4 Fines Penalties and Forfeiture	261.1	102.0	39.0	0.3	114.1	292.2
c.5 Receipts for Services Rendered	110.4	171.0	154.9	1.4	101.0	65.2
c.6 Rents Leases and Recoveries	143.1	62.9	43.9	0.3	125.3	285.1
c.7 Tolls and Levies	82.5	112.3	136.2	0.3	112.6	82.7
c.8 Non-Commercial Sales	118.4	120.4	101.7	0.6	79.9	78.5
c.9 Other Non-Tax Revenue and Receipts	255.0	118.8	46.6	4.8	115.2	247.1
c.10 Capital Revenue	94.6	89.0	94.0	0.1	80.0	85.1
Total Revenue (a+b+c)	86.2	111.3	129.2	100.0	109.1	84.5

Notes:

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

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