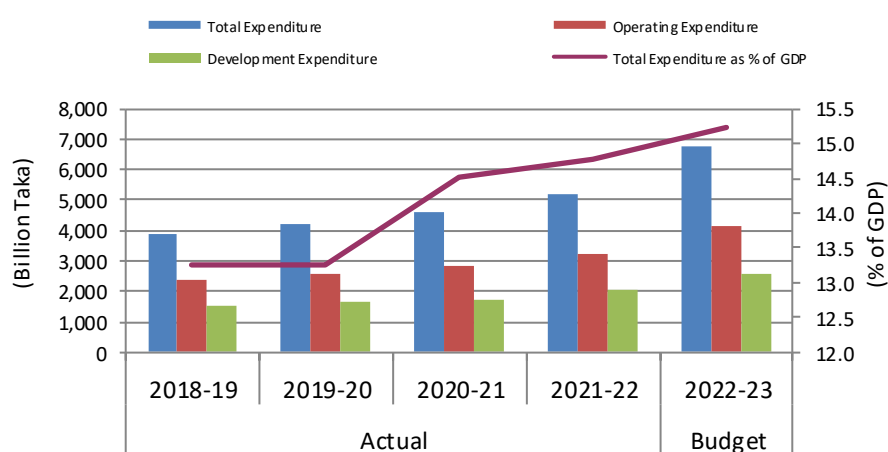


Monthly Report on Fiscal Position

October 2022

(Fiscal Year 2022-23)

Government Expenditure



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Executive Summary

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

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to October, 2022 in the current fiscal year (FY23) is 19.7 percent of the operating budget estimates. Actual development expenditure during the same period is 7.13 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 October 2022, 24.8 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.8 percent). Total NBR tax collection is 25.2 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to October 2022, in FY23, overall balance (excluding grants) witnessed a positive value which was 0.07 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 October)	Actual FY23 (up to October) 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	17,573	15.0
LGRD	6,359	6,334	6,010	1.8	94.9	6,948	109.3	109.7	115.6	1,012	14.6
Defense	35,448	35,345	33,819	10.4	95.7	38,110	107.5	107.8	112.7	5,695	14.9
POS	25,898	25,658	23,380	7.2	91.1	27,524	106.3	107.3	117.7	6,078	22.1
Edu	48,230	48,331	43,790	13.5	90.6	51,637	107.1	106.8	117.9	13,647	26.4
Health	17,172	17,180	13,564	4.2	78.9	18,199	106.0	105.9	134.2	3,371	18.5
SSW	27,232	28,527	26,304	8.1	92.2	28,589	105.0	100.2	108.7	3,949	13.8
Housing	1,803	1,755	1,591	0.5	90.7	1,892	105.0	107.8	118.9	154	8.1
RCRA	2,315	2,278	2,036	0.6	89.4	2,400	103.7	105.4	117.9	471	19.6
F&E	117	112	117	0.0	104.0	129	109.6	114.7	110.2	26	20.4
Agri	18,686	21,302	22,978	7.1	107.9	25,978	139.0	122.0	113.1	4,659	17.9
IES	1,352	1,509	1,224	0.4	81.1	1,442	106.6	95.5	117.8	256	17.8
TC (Tarns & Com)	10,859	10,432	8,864	2.7	85.0	11,356	104.6	108.9	128.1	1,377	12.1
Interest Payment	68,589	71,244	77,731	23.9	109.1	80,375	117.2	112.8	103.4	22,818	28.4
Total	361,504	366,622	325,112	100	88.7	411,407	113.8	112.2	126.5	81,085	19.7

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 October 2022, spending in Interest payment, 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 October)	36.2	27.3	1.7	5.7	28.1	0.9

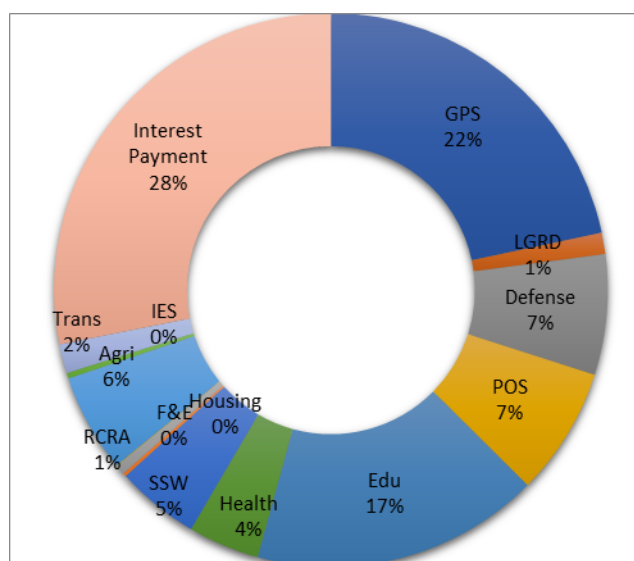
Note:

1. Administration includes General Public Services, Defense, and Public Order & Safety
2. Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative
3. Physical Infrastructure covers Fuel & energy and Transport & Communication
4. Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food
5. Others 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 October 2022, among all categories expenditure on Administration sector was the highest and sector's share in actual expenditure of Interest Payment increased.

1.1.3 Sectors' Share in Resource Utilization

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



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

- Individually the largest share goes to Interest Payment (28 percent) followed by General Public Service (22 percent), Education (17 percent), Defense (07 percent), and Public Order & Safety (07 percent) .

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to October 2022)

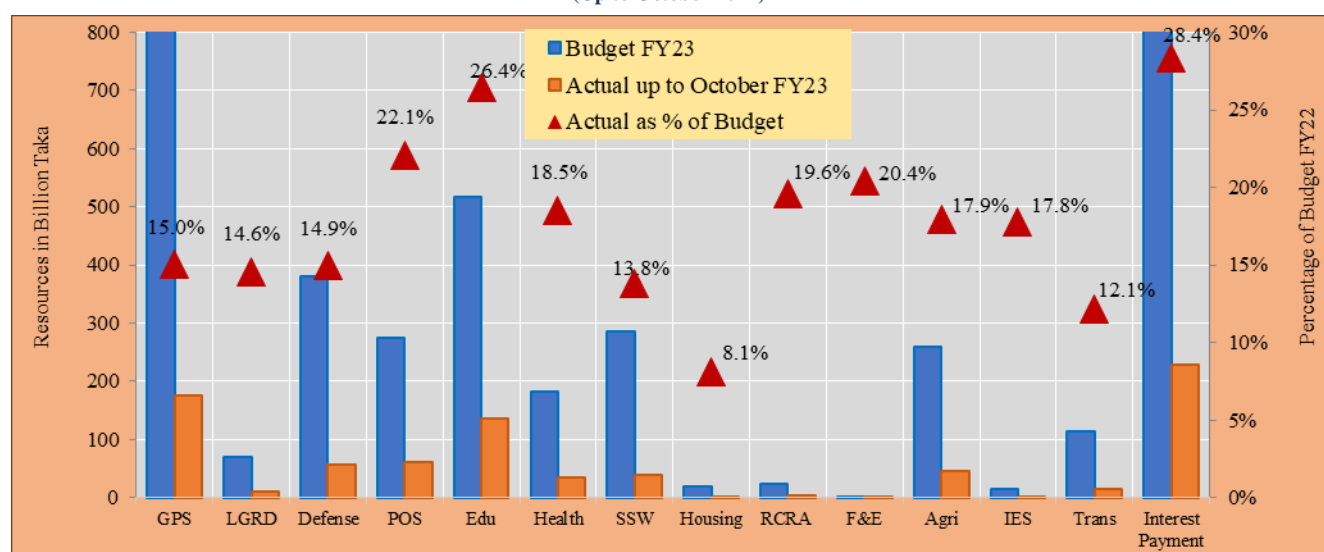


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (28.4%), Education (26.4%), Public Order and Safety (22.1%), and Fuel and Energy (20.4%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY23), actual spending (operating) up to October is 19.7 percent of the budget estimate, which was 22.1 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 October 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 October 2022)

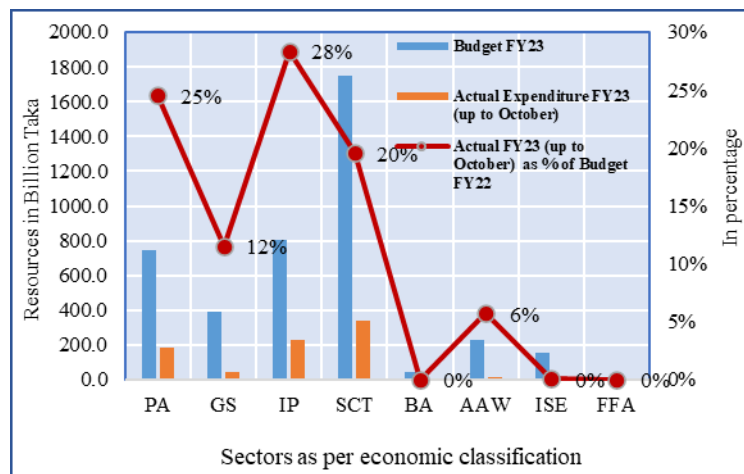
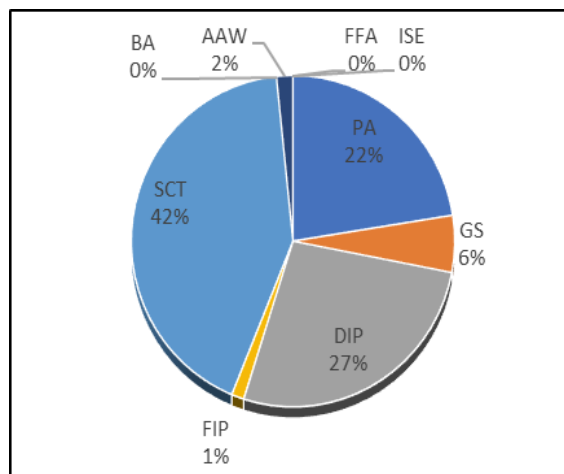


Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to October 2022)



Up to October 2022, utilization rate of total operating expenditure was 19.7 percent. For some categories, like interest payment (28%), and pay and allowances (25%) 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 October 2022, actual expenditure is 7.13 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 9.07 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (26.67 percent), HCS (16.40 percent), LGRD (9.36 percent), and and Transport and Communication (7.69 percent) sector 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.

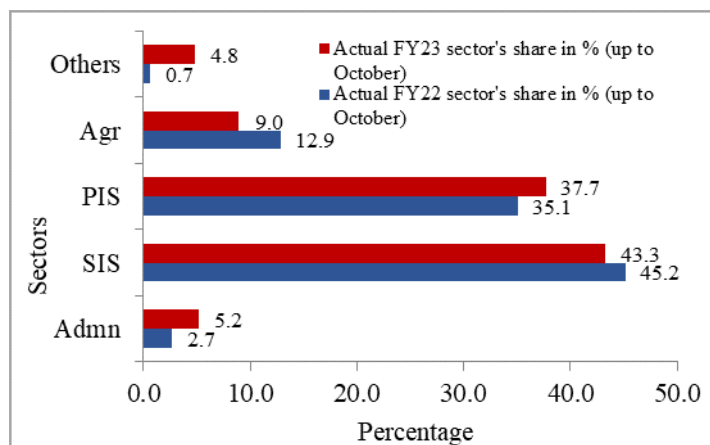
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to October)	Sector's Share in Actual (up to October (%))	Actual FY22 as % of Revised FY22	Budget FY23	Actual FY23 (up to October)	Budget FY23 as % of Revised FY22	Budget FY23 as % of Actual FY22	Actual FY23 (up to October as % of Budget FY23)	Actual FY23 sector's share in % (up to October)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	15,270	14,292	11,806	424	2.11	82.61	17,843	885	124.85	151.13	4.96	4.78
LGRD	35,833	36,191	30,940	3,970	19.72	85.49	37,743	3,531	104.29	121.99	9.36	19.07
Defence	1,832	1,780	1,451	4	0.02	81.53	1,885	5	105.88	129.87	0.29	0.03
POS	3,226	3,491	2,813	111	0.55	80.59	3,628	70	103.94	128.98	1.94	0.38
Edu	46,649	39,410	33,353	3,805	18.91	84.63	48,340	2,322	122.66	144.94	4.80	12.54
Health	15,558	15,094	11,464	482	2.39	75.95	18,665	528	123.66	162.81	2.83	2.85
SSW	7,089	7,163	5,858	496	2.46	81.78	8,786	828	122.66	149.99	9.42	4.47
HCS	4,543	5,088	4,833	345	1.72	94.99	4,929	808	96.87	101.98	16.40	4.36
RCRA	2,642	3,148	3,102	414	2.06	98.52	2,970	792	94.33	95.75	26.67	4.28
FE	27,367	24,406	22,629	2,428	12.07	92.72	25,937	1,591	106.27	114.62	6.14	8.59
AFL	13,225	13,669	12,833	2,587	12.85	93.88	16,130	1,660	118.00	125.69	10.29	8.96
IES	2,674	2,769	2,369	430	2.13	85.55	2,599	105	93.86	109.72	4.03	0.57
TC	61,171	55,447	51,327	4,630	23.01	92.57	70,161	5,393	126.54	136.69	7.69	29.12
Total	237,079	221,949	194,778	20,125	100.00	87.76	259,616	18,518	116.97	133.29	7.13	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 October, 2022 is presented in **Figure 5**.

➤ From the graph it appears that up to October, 2022 the maximum share of spending went to Social Infrastructure (43.3 percent) followed by Physical Infrastructure (37.7 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 October, 2022:

Table 4: Revenue Collection Position

(In Crore Taka)

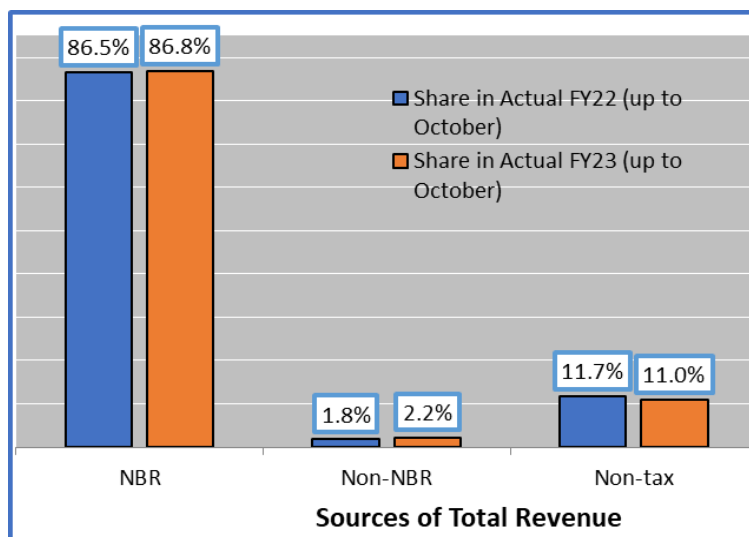
	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22	Actual (October)	Actual FY22 (up to October)	Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY23 (up to October) as % of Budget FY23
Tax Revenue (a+b)	346,000	346,000	293,621	26,378	89,909	387,999	22,582	95,804	24.7
a. NBR	330,000	329,999	287,208	25,842	88,117	370,000	22,014	93,417	25.2
a.1 Income	104,951	105,324	90,457	6,088	23,701	121,020	6,417	27,642	22.8
a.2 VAT	127,745	127,568	116,986	11,401	37,324	141,192	8,950	38,612	27.3
a.3 Supplementary Duty	54,465	54,503	41,187	4,053	12,933	58,525	3,768	13,773	23.5
a.4 Import	37,907	38,051	34,368	4,182	13,739	43,994	2,549	12,361	28.1
a.5 Export duty	56	54	1	0	1	63	0	3	4.3
a.6 Excise	3,825	3,825	3,107	63	216	4,127	154	510	12.4
a.7 Other Taxes	1,050	675	1,103	57	204	1,080	175	516	47.8
b. Non-NBR	16,000	16,001	6,413	535	1,793	17,999	568	2,388	13.3
c. Non-tax Revenue	43,001	42,999	35,010	2,703	11,953	45,006	1,470	11,789	26.2
Total Revenue (a + b + c)	389,001	388,999	328,631	29,081	101,863	433,005	24,052	107,593	24.8
d. Tax-GDP Ratio (base 2015-16)	8.71	8.71	7.39	0.66	2.26	8.72	0.51	2.15	-
e. Revenue-GDP ratio (base 2015-16)	9.79	9.79	8.27	0.73	2.56	9.73	0.54	2.42	-

- Total revenue collection in FY22 was 8.27 percent of GDP and 84.84 percent of the revised budget target.
- Up to October 2022, total revenue collection increased by 5.6 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 24.8 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).

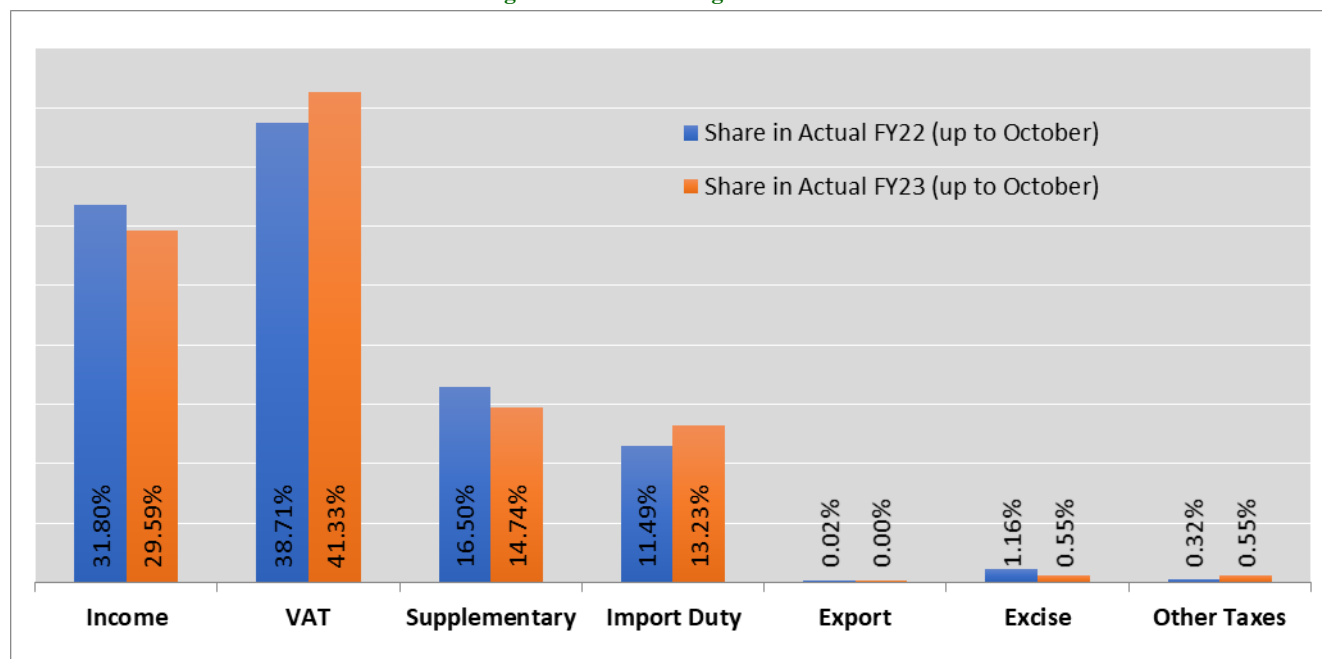
- Major share of the government revenue comes from NBR sources (86.8 percent up to October 2022).
- Growth rates of NBR and Non-NBR tax revenue are 6.0 percent and 33.2 percent respectively. On the other hand, non-tax revenue collection declined by 1.4 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 24.7 and 26.2 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 October 2022, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.33 percent was collected from VAT, 29.59 percent from Income Tax, 13.23 percent from Import Duty, 14.74 percent from Supplementary 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 October	Accounts 2022-23 up to October
	Budget	Revised	Accounts October		Budget	Accounts October		
1	2	3	4	5	6	7	8	9
Revenues	389,003	389,000	29,101	328,990	433,003	24,104	101,904	107,803
Tax Revenue	346,001	346,003	26,398	293,913	388,002	22,634	89,950	96,009
Non-Tax Revenue	43,003	43,000	2,703	35,078	45,004	1,470	11,954	11,795
Foreign Grants	3,490	3,192	2	2,330	3,271	0	2	0
Revenue and Foreign Grants	392,492	392,192	29,103	331,320	436,274	24,104	101,906	107,804
Non-Development Expenditure	361,500	366,627	24,427	325,112	411,406	21,161	80,994	81,085
Net Outlay for Food Account Operation	597	136	759	3,249	540	1,774	4,617	5,515
Loans & Advances (Net)	4,506	4,789	-1,231	-5,104	6,501	-57	-2,448	-453
Development Expenditure	237,078	221,948	7,482	194,778	259,617	6,010	20,125	18,518
Development Program financed from Revenue Budget	3,176	3,040	12	2,872	3,155	14	33	38
Non-ADP Project	5,990	6,336	49	4,451	7,721	0	49	0
Annual Development Programme	225,324	209,977	7,407	185,972	246,066	5,626	20,029	18,082
Non-ADP FFW and Transfer	2,588	2,595	14	1,484	2,675	370	15	399
Total Expenditure	603,680	593,499	31,436	518,035	678,064	28,888	103,288	104,665
Overall Balance (Including Grants)	-211,188	-201,307	-2,333	-186,715	-241,790	-4,784	-1,382	3,138
(In percent of GDP, base 2015-16)	-5.32	-5.07	-0.06	-4.70	-5.43	-0.11	-0.03	0.07
Overall Balance (Excluding Grants)	-214,678	-204,499	-2,335	-189,045	-245,061	-4,784	-1,384	3,138
(In percent of GDP, base 2015-16)	-5.41	-5.15	-0.06	-4.76	-5.51	-0.11	-0.03	0.07

- 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 October, 2022 (excluding grants) witnesses a positive value which was 0.07 percent of GDP.

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

5.0 Financing

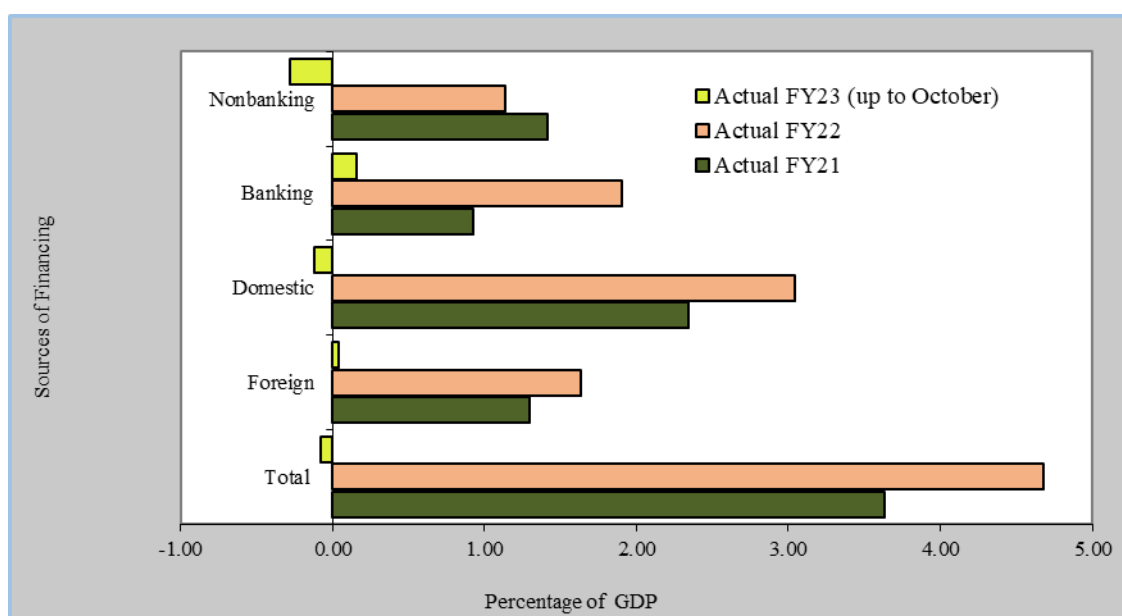
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year:2022-23		Accounts FY22 up to October	Accounts FY23 up to October
	Budget	Revised	Accounts October		Budget	Accounts October		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	97,738	77,020	2,237	65,012	95,458	163	1,556	1,841
1.1 Foreign Borrowing	112,188	91,812	3,323	78,314	112,458	163	6,266	5,284
1.2 Amortization	-14,450	-14,792	-1,086	-13,302	-17,000	0	-4,710	-3,443
2.0 Domestic Borrowing	113,453	124,288	96	120,715	146,335	4,513	-177	-5,225
2.1 Borrowing from Banking System (Net)	76,452	87,287	4,942	75,533	106,334	649	19,425	7,200
2.1.1 Long-Term Debt (Net)	51,600	62,435	4,101	49,051	68,192	-397	12,681	7,993
2.1.2 Short-Term Debt (Net)	24,852	24,852	842	26,482	38,142	1,047	6,744	-794
2.2 Non-Bank Borrowing (Net)	37,001	37,001	-4,846	45,183	40,001	3,863	-19,602	-12,425
2.2.1 National Savings Schemes (Net)	32,000	32,000	875	20,356	35,000	-37	9,292	2,098
2.2.2 Others	5,001	5,001	-5,721	24,827	5,001	3,901	-28,894	-14,523
Total - Financing:	211,191	201,308	2,333	185,728	241,793	4,675	1,379	-3,384
(In percent of GDP) (base: 2015-16):	5.32	5.07	0.06	4.68	5.43	0.11	0.03	-0.08

Figure 8: Sources of Financing Deficit



For FY23, up to October, 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 (October)	Actual FY22 (up to October)	Actual FY22	Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)
General Public Services	97,443	96,615	6,387	18,176	63,706	116,828	3,077	17,573
LGRD	6,359	6,334	357	1,182	6,010	6,948	273	1,012
Defence	35,448	35,345	3,328	8,738	33,819	38,110	1,870	5,695
Public Order and safety	25,898	25,658	1,600	6,509	23,380	27,524	1,656	6,078
Education & technology	48,230	48,331	3,994	13,844	43,790	51,637	4,034	13,647
Health	17,172	17,180	784	3,275	13,564	18,199	933	3,371
Social Security and Welfare	27,232	28,527	1,313	2,937	26,304	28,589	2,375	3,949
Housing	1,803	1,755	49	181	1,591	1,892	41	154
Recreation, Culture and Religious Affairs	2,315	2,278	111	413	2,036	2,400	116	471
Fuel and Energy	117	112	5	25	117	129	5	26
Agriculture	18,686	21,302	476	1,902	22,978	25,978	540	4,659
Industrial & Economic Services	1,352	1,509	166	554	1,224	1,442	66	256
Transport and Communication	10,859	10,432	466	1,908	8,864	11,356	259	1,377
Interest	68,589	71,244	5,390	21,349	77,731	80,375	5,915	22,818
Total – Operating Revenue Expenditure	361,504	366,622	24,427	80,994	325,112	411,407	21,161	81,085

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 (October)	Actual FY22 (up to October)	Actual FY22	Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY23 (up to October) as % Budget FY23
Sub-total = GPS	97,443	96,615	6,387	18,176	63,706	116,828	3,077	17,573	15.0
Office of the President	29	27	1	7	21	31	2	7	22.0
Parliament	334	314	16	56	229	340	15	63	18.6
Prime Minister's Office	680	643	28	148	578	800	51	189	23.6
Cabinet Division	183	146	4	15	116	84	5	15	18.4
Election Commission	1,010	1,036	40	99	994	789	48	111	14.0
Ministry of Public Administration	2,994	2,934	185	561	2,264	3,448	226	622	18.0
Public Service Commission	79	75	5	20	74	88	4	20	22.3
Finance Division	87,027	86,511	5,736	15,983	55,182	105,390	2,601	16,081	15.3
Internal Resources Division	2,735	2,497	80	315	1,546	2,975	85	346	11.6
Financial Institutions Division	122	154	252	783	1,842	93	20	24	25.9
Economic Relations Division	326	452	10	80	371	816	3	22	2.7
Planning Division/2	92	76	4	20	70	91	4	18	19.4
Implementation, Monitoring and	51	52	1	6	45	65	1	6	9.2

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY22	Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY23 (up to October) as % Budget FY23
Evaluation Division									
Statistics and Informatics Division	252	232	16	51	175	271	11	45	16.8
Ministry of Foreign Affairs	1,526	1,466	10	32	198	1,547	0	3	0.2
Sub-total = LGRD	6,359	6,334	357	1,182	6,010	6,948	273	1,012	14.6
Local Government Division	5,322	5,163	210	736	4,641	5,861	251	838	14.3
Rural Development and Co-operatives Division	652	786	144	433	989	681	19	164	24.1
Ministry of Chittagong Hill Tracts Affairs	386	385	3	12	379	406	2	9	2.3
Sub-total = Defence	35,448	35,345	3,328	8,738	33,819	38,110	1,870	5,695	14.9
Ministry of Defence - Defence Services	33,615	33,375	3,340	8,325	31,788	36,156	1,756	5,438	15.0
Ministry of Defence - Others Services	1,789	1,923	-13	405	1,979	1,909	112	251	13.2
Armed Forces Division	44	48	2	9	52	45	2	5	11.4
Sub-total=POS	25,898	25,658	1,600	6,509	23,380	27,524	1,656	6,078	22.1
Supreme Court	225	224	13	51	199	230	12	48	21.0
Law and Justice Division	1,464	1,435	88	336	1,141	1,612	85	302	18.7
Public Security Division	21,485	21,494	1,354	5,458	19,941	22,980	1,426	5,227	22.7
Legislative and Parliamentary Affairs Division	36	35	4	11	31	39	1	8	19.7
Anti Corruption Commission	138	124	6	28	96	160	7	28	17.6
Security Services Division	2,550	2,346	135	624	1,973	2,503	125	465	18.6
Sub-total = Edu	48,230	48,331	3,994	13,844	43,790	51,637	4,034	13,647	26.4
Ministry of Primary and Mass Education	18,292	19,014	1,184	4,998	16,423	20,119	1,129	4,623	23.0
Secondary and Higher Education Division	22,167	21,751	2,304	6,915	20,527	23,360	2,358	7,048	30.2
Ministry of Science and Technology	570	563	53	179	553	602	75	208	34.5
Information and Communication Technology Division	358	367	45	66	358	386	33	52	13.6
Technical and Madrasah Education Division	6,843	6,636	407	1,686	5,928	7,170	438	1,716	23.9
Sub-total = Health	17,172	17,180	784	3,275	13,564	18,199	933	3,371	18.5
Health Services Division	12,914	13,151	598	2,403	10,444	13,430	663	2,468	18.4
Medical Education and Family Welfare Division	4,259	4,029	186	872	3,119	4,768	270	903	18.9
Sub-total = SSW	27,232	28,527	1,313	2,937	26,304	28,589	2,375	3,949	13.8
Ministry of Social Welfare	8,606	8,570	294	520	8,316	9,401	1,775	1,932	20.5
Ministry of Women and Children Affairs	3,333	3,300	236	291	3,121	3,507	83	136	3.9
Ministry of Food	4,032	5,056	1	16	4,696	4,335	1	15	0.3
Ministry of Disaster Management and Relief	5,319	5,566	34	224	4,423	5,494	84	162	3.0

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY22	Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY23 (up to October) as % Budget FY23
Ministry of Liberation Affairs	5,941	6,036	748	1,886	5,747	5,851	433	1,704	29.1
Sub-total = HCS	1,803	1,755	49	181	1,591	1,892	41	154	8.1
Ministry of Housing and Public Works	1,803	1,755	49	181	1,591	1,892	41	154	8.1
Sub-total = RCRA	2,315	2,278	111	413	2,036	2,400	116	471	19.6
Ministry of Information	810	827	43	158	751	816	53	186	22.8
Ministry of Cultural Affairs	367	367	31	76	348	390	18	87	22.5
Ministry of Religious Affairs	296	279	1	33	240	318	6	42	13.1
Ministry of Youth and Sports	842	805	36	146	697	876	39	155	17.7
Sub-total = FE	117	112	5	25	117	129	5	26	20.4
Energy and Mineral Resources Division	68	66	4	15	74	72	4	13	18.8
Power Division	49	47	1	10	42	57	1	13	22.5
Sub-total = Agr	18,686	21,302	476	1,902	22,978	25,978	540	4,659	17.9
Ministry of Agriculture/3	13,167	15,742	270	921	18,207	19,881	252	3,690	18.6
Ministry of Fisheries and Livestock	1,649	1,610	88	287	1,009	1,726	75	269	15.6
Ministry of Environment and Forest	681	671	36	155	639	762	84	184	24.1
Ministry of Land	1,233	1,233	78	312	1,081	1,351	79	288	21.3
Ministry of Water Resources	1,956	2,047	5	227	2,042	2,258	50	228	10.1
Sub-total = IES	1,352	1,509	166	554	1,224	1,442	66	256	17.8
Ministry of Commerce	288	270	15	34	153	300	18	44	14.8
Ministry of Labour and Employment	179	139	8	30	111	199	7	30	14.9
Ministry of Industries	358	593	108	387	585	376	6	80	21.3
Ministry of Expatriates' Welfare and Overseas Employment	320	310	12	56	199	357	13	57	15.9
Ministry of Textiles and Jute	207	198	23	46	177	210	22	45	21.7
Sub-total = TC	10,859	10,432	466	1,908	8,864	11,356	259	1,377	12.1
Road Transport and Highways Division	4,900	4,704	153	679	3,723	5,352	200	398	7.4
Ministry of Railways	3,984	3,778	225	700	3,343	3,924	2	549	14.0
Ministry of Shipping	783	764	4	172	717	821	6	172	21.0
Ministry of Civil Aviation and Tourism	49	46	1	11	43	72	1	16	22.5
Posts and Telecommunications Division	1,135	1,134	83	345	1,030	1,181	51	241	20.4
Bridges Division	7	6	0	1	7	7	0	1	12.9
Sub-total = Interest	68,589	71,244	5,390	21,349	77,731	80,375	5,915	22,818	28.4
Domestic	62,000	65,000	5,149	19,586	73,177	73,175	5,915	21,808	29.8
Foreign	6,589	6,244	241	1,763	4,554	7,200	0	1,010	14.0
Total Operating Revenue Expenditure	361,504	366,622	24,427	80,994	325,112	411,407	21,161	81,085	19.7

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to October)	Budget FY23	Actual FY23 (up to October)	Actual FY22 (up to October) as % of Budget FY22	Actual FY23 (up to October) as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	62,851	20,365	74,266	18,244	29.2	24.6
Pay of Officers	11,091	10,999	9,158	2,922	11,958	3,067	26.3	25.6
Pay of Establishment	25,751	26,275	23,855	7,803	27,340	7,514	30.3	27.5
Allowances	32,904	34,263	29,838	9,641	34,968	7,663	29.3	21.9
Goods and Services	36,162	34,980	31,766	5,759	38,986	4,490	15.9	11.5
Supplies and Services	26,121	25,300	23,024	4,302	28,234	3,816	16.5	13.5
Repairs Maintenance and Rehabilitation	10,041	9,680	8,742	1,457	10,751	675	14.5	6.3
Interest Payments	68,589	71,244	77,731	21,349	80,375	22,818	31.1	28.4
Domestic	62,000	65,000	73,177	19,586	73,175	21,808	31.6	29.8
Foreign	6,589	6,244	4,554	1,763	7,200	1,010	26.8	14.0
Subsidies and Incentives and Current Transfers	149,235	159,995	134,807	28,222	174,926	34,201	18.9	19.6
Subsidies	34,498	46,151	41,991	3,845	56,535	12,650	11.1	22.4
Grants in Aid	69,945	67,794	56,622	17,668	67,210	13,760	25.3	20.5
Pensions and Gratuities	28,209	28,536	20,085	6,060	31,037	6,265	21.5	20.2
Others	4,957	3,489	2,701	649	4,919	173	13.1	3.5
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	307,155	75,695	373,244	79,753	23.0	21.4
Acquisition of Assets and Works (B)	21,467	21,344	17,657	2,601	22,975	1,319	12.1	5.7
Acquisition of Assets	20,309	20,099	16,756	2,430	21,904	1,314	12.0	6.0
Acquisition of Land	1,158	1,245	901	171	1,071	5	14.8	0.5
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	324,813	78,296	396,219	81,072	22.4	20.5
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 Assests (F)	45	45	0	0	46	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	32,660	26,056	17,956	2,614	38,164	1,332	8.0	3.5
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	325,112	78,309	411,408	81,085	21.7	19.7

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 (October)	Actual FY22 (up to October)	Actual FY22	Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY22 (up to October) as % of Revised Budget FY22	Actual FY23 (up to October) as % Budget FY23
Sub-total = GPS	15,270.23	14,291.64	89.99	424.27	11,806.28	17,842.90	262.55	885.21	2.97	4.96
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	15.10	137.41	3,283.39	4,975.33	190.11	740.61	3.65	14.89
Cabinet Division	55.12	44.49	0.01	0.04	4.48	53.29	0.00	0.00	0.10	0.00
Election Commission	718.28	768.28	1.82	92.45	665.42	749.00	56.69	97.41	12.03	13.01
Ministry of Public Administration	782.39	545.82	5.90	106.22	420.03	663.23	0.68	1.11	19.46	0.17
Public Service Commission	36.16	21.20	0.08	0.25	10.71	36.00	0.43	0.57	1.18	1.59
Finance Division	4,761.90	4,574.89	23.84	32.29	2,604.47	6,303.25	8.66	29.15	0.71	0.46
Internal Resources Division (IRD)	387.91	254.80	0.22	4.72	176.34	502.47	0.32	0.70	1.85	0.14
Financial Institutions Division	2,437.34	2,483.25	35.62	38.83	3,056.10	2,758.65	0.00	3.50	1.56	0.13
Economic Relations Division	66.42	53.81	0.59	1.34	46.58	76.68	0.51	1.19	2.49	1.56
Planning Division/2	1,040.67	109.06	0.82	2.77	64.95	1,272.24	1.45	2.82	2.54	0.22
Implementation Monitoring and Evaluation Division	205.85	155.74	0.14	0.59	154.10	209.55	0.10	0.22	0.38	0.10
Statistics and Informatics Division	1,421.23	1,388.98	1.45	2.96	1,277.88	139.00	3.61	7.92	0.21	5.70
Ministry of Foreign Affairs	129.18	125.48	4.40	4.40	41.82	103.41	0.00	0.00	3.51	0.00
Sub-total = LGRD	35,833.43	36,190.79	1,563.53	3,969.53	30,940.13	37,742.55	1,119.06	3,531.18	10.97	9.36
Local Government Division	33,897.77	34,446.88	1,481.78	3,737.04	29,270.52	35,845.94	1,049.51	3,343.22	10.85	9.33
Rural Development and Co-operatives Division	1,139.33	814.97	24.35	104.99	787.91	964.43	54.46	110.75	12.88	11.48
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	57.39	127.50	881.71	932.18	15.09	77.22	13.73	8.28
Sub-total = Defence	1,831.54	1,780.35	2.21	3.77	1,451.50	1,885.00	4.48	5.46	0.21	0.29
Ministry of Defence - Defence Services	1,831.54	1,780.35	2.21	3.77	1,451.50	1,885.00	4.48	5.46	0.21	0.29
Sub-total=POS	3,226.13	3,490.87	68.17	110.99	2,813.18	3,628.48	11.01	70.44	3.18	1.94
Law and Justice Division	349.39	387.39	10.84	10.88	210.77	310.71	1.31	24.61	2.81	7.92
Public Security Division	1,597.08	1,767.11	44.77	73.54	1,507.98	1,613.73	0.01	20.57	4.16	1.27
Legislative and Parliamentary Affairs Division	0.60	0.56	0.15	0.40	0.55	1.00	0.00	0.00	71.57	0.00
Anti Corruption Commission	21.15	12.82	0.00	0.03	5.12	18.71	0.05	0.08	0.20	0.42
Security Services Division	1,257.91	1,322.99	12.42	26.14	1,088.76	1,684.33	9.64	25.18	1.98	1.49
Sub-total = Edu	46,648.79	39,409.85	2,057.28	3,805.42	33,353.00	48,340.49	841.58	2,321.79	9.66	4.80
Ministry of Primary and Mass Education	8,022.49	9,207.34	350.54	933.01	7,039.65	11,641.55	292.81	447.85	10.13	3.85
Secondary and Higher Education Division	14,319.51	10,659.73	570.23	831.33	8,443.57	16,600.54	375.03	1,023.37	7.80	6.16
Ministry of Science and Technology	20,633.86	15,894.15	816.87	1,568.79	14,517.31	16,011.46	29.44	366.01	9.87	2.29
Information and Communication Technology Division	1,362.47	1,275.47	29.15	173.94	1,283.77	1,529.94	21.54	249.22	13.64	16.29
Technical and Madrasah	2,310.46	2,373.16	290.49	298.35	2,068.70	2,557.00	122.76	235.33	12.57	9.20

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY22	Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY22 (up to October) as % of Revised Budget FY22	Actual FY23 (up to October) as % Budget FY23
Education Division										
Sub-total = Health	15,558.22	15,093.89	214.76	481.85	11,464.26	18,665.30	220.26	528.09	3.19	2.83
Health Services Division	13,000.19	13,013.62	191.04	425.99	10,057.71	15,851.47	192.55	460.20	3.27	2.90
Medical Education and Family Welfare Division	2,558.03	2,080.27	23.72	55.86	1,406.55	2,813.83	27.70	67.89	2.69	2.41
Sub-total = SSW	7,088.92	7,162.79	142.68	495.62	5,857.59	8,786.06	562.89	827.60	6.92	9.42
Ministry of Social Welfare	519.12	452.53	5.19	12.17	400.80	798.81	22.99	38.81	2.69	4.86
Ministry of Women and Children Affairs	857.46	803.23	24.73	91.76	770.86	783.44	14.37	56.67	11.42	7.23
Ministry of Food	679.38	641.16	22.93	66.75	613.33	1,336.45	49.31	71.26	10.41	5.33
Ministry of Disaster Management and Relief	4,631.37	4,557.91	83.46	307.36	3,412.15	4,734.57	402.61	471.30	6.74	9.95
Ministry of Liberation Affairs	401.59	707.96	6.37	17.59	660.45	1,132.79	73.62	189.57	2.48	16.73
Sub-total = HCS	4,542.69	5,088.37	244.66	345.36	4,833.25	4,928.86	423.01	808.19	6.79	16.40
Ministry of Housing and Public Works	4,542.69	5,088.37	244.66	345.36	4,833.25	4,928.86	423.01	808.19	6.79	16.40
Sub-total = RCRA	2,642.41	3,148.28	160.39	413.94	3,101.59	2,969.77	325.52	791.94	13.15	26.67
Ministry of Information	198.57	233.59	2.44	12.59	224.92	282.00	2.96	8.79	5.39	3.12
Ministry of Cultural Affairs	220.38	211.45	12.30	31.75	208.47	247.34	10.43	25.10	15.02	10.15
Ministry of Religious Affairs	1,943.57	2,244.07	126.66	345.60	2,224.78	2,034.74	301.78	734.78	15.40	36.11
Ministry of Youth and Sports	279.89	459.17	19.00	24.00	443.42	405.69	10.35	23.27	5.23	5.74
Sub-total = FE	27,366.68	24,406.20	700.74	2,428.49	22,629.35	25,936.76	650.92	1,591.42	9.95	6.14
Energy and Mineral Resources Division	2,017.92	1,578.79	35.25	73.13	1,430.47	1,797.65	71.61	73.17	4.63	4.07
Power Division	25,348.76	22,827.41	665.49	2,355.36	21,198.87	24,139.11	579.30	1,518.25	10.32	6.29
Sub-total = Agr	13,224.74	13,669.34	771.24	2,586.52	12,832.52	16,129.67	448.52	1,659.65	18.92	10.29
Ministry of Agriculture/3	3,029.64	3,197.58	46.75	382.76	3,117.60	4,338.84	75.19	446.93	11.97	10.30
Ministry of Fisheries and Livestock	1,787.80	1,586.19	47.69	163.76	1,482.61	2,081.45	47.57	133.08	10.32	6.39
Ministry of Environment and Forest	541.68	552.69	15.28	48.61	412.11	738.69	3.71	14.68	8.80	1.99
Ministry of Land	994.70	795.52	8.80	27.31	461.83	1,032.54	5.57	14.77	3.43	1.43
Ministry of Water Resources	6,870.92	7,537.36	652.72	1,964.08	7,358.37	7,938.15	316.47	1,050.20	26.06	13.23
Sub-total = IES	2,674.21	2,769.46	139.11	429.57	2,369.14	2,599.38	40.78	104.64	15.51	4.03
Ministry of Commerce	395.46	109.54	0.32	2.38	99.11	244.90	0.37	5.00	2.17	2.04
Ministry of Labour and Employment	185.73	221.08	3.62	8.43	125.67	158.00	24.17	43.51	3.81	27.54
Ministry of Industries	1,226.47	1,618.52	119.11	356.23	1,550.28	1,144.78	7.33	21.49	22.01	1.88
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	9.46	19.28	213.08	632.70	5.78	5.86	4.77	0.93
Ministry of Textiles and Jute	484.50	416.14	6.59	43.25	381.01	419.00	3.13	28.79	10.39	6.87
Sub-total = GPS	61,170.57	55,446.97	1,327.06	4,629.80	51,326.67	70,160.72	1,099.44	5,392.51	8.35	7.69
Road Transport and Highways Division	28,042.67	28,293.12	816.52	2,263.64	26,128.23	31,294.87	817.25	2,508.80	8.00	8.02
Ministry of Railways	13,558.14	12,575.90	268.03	364.57	11,457.51	14,928.66	0.00	442.11	2.90	2.96

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY22	Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)	Actual FY22 (up to October) as % of Revised Budget FY22	Actual FY23 (up to October) as % Budget FY23
Ministry of Shipping	4,354.05	3,716.68	65.25	595.18	3,424.11	6,402.48	238.46	470.44	16.01	7.35
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	101.20	101.20	4,325.86	6,931.96	10.63	456.13	2.33	6.58
Posts and Telecommunications Division	1,420.09	798.69	76.06	115.69	427.28	1,312.91	33.09	139.81	14.48	10.65
Bridges Division	9,812.74	5,723.15	0.00	1,189.53	5,563.69	9,289.84	0.00	1,375.23	20.78	14.80
Total Development Revenue Expenditure	237,078.57	221,948.81	7,481.82	20,125.15	194,778.47	259,615.94	6,010.02	18,518.13	9.07	7.13

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2021-22					Fiscal Year 2022-23		
		Budget FY22	Revised Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY22	Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)
Tax Revenue (a+b)	269,801.3	345,999.9	346,000.0	26,377.7	89,909.4	293,621.4	387,998.6	22,581.9	95,804.5
a. NBR	263,885.5	329,999.6	329,999.4	25,842.3	88,116.7	287,208.2	370,000.0	22,014.2	93,416.5
a.1 Income	87,343.8	104,951.0	105,324.0	6,087.8	23,700.6	90,457.2	121,020.0	6,417.4	27,641.7
a.2 VAT	103,357.9	127,745.1	127,567.8	11,400.5	37,323.9	116,985.7	141,191.6	8,950.1	38,611.5
a.3 Supplementary	38,574.6	54,465.3	54,502.9	4,053.2	12,932.5	41,186.7	58,524.5	3,768.0	13,773.4
a.4 Import	31,591.7	37,907.2	38,051.2	4,181.5	13,739.2	34,368.0	43,994.3	2,549.3	12,361.1
a.4 Export	0.6	56.0	54.0	0.0	0.7	0.9	62.8	0.2	2.7
a.5 Excise	2,490.3	3,825.0	3,824.5	62.6	216.2	3,106.7	4,126.7	154.2	510.0
a.6 Other Taxes	526.6	1,050.0	675.0	56.7	203.6	1,103.0	1,080.0	174.9	516.1
b. Non-NBR	5,915.7	16,000.4	16,000.6	535.3	1,792.7	6,413.2	17,998.6	567.8	2,387.9
b.1 Narcotics & Liquor	78.9	137.6	137.9	7.6	24.9	100.4	151.7	11.7	42.5
b.2 Vehicles	1,504.2	800.0	800.0	136.9	461.9	1,642.5	1,264.0	132.5	557.1
b.3 Land Revenue	917.0	1,882.2	2,113.2	71.4	235.2	859.6	2,084.5	67.7	310.6
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	280.5	948.8	3,391.2	13,878.7	315.6	1,343.2
b.5 Surcharge	509.1	563.4	562.4	38.8	121.8	419.4	619.7	40.4	134.6
c. Non-tax Revenue	58,861.6	43,001.5	42,998.8	2,703.3	11,953.3	35,009.8	45,006.0	1,469.8	11,788.9
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	264.4	3,636.0	5,019.4	1,884.2	4.0	207.3
c.2 Interest	8,072.3	15,587.6	18,849.1	72.7	528.1	1,950.1	16,669.7	34.8	3,215.2
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	193.6	677.4	2,362.7	7,920.7	201.3	892.4
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	112.2	350.1	1,093.9	478.2	84.1	359.1
c.5 Receipts for Services Rendered	3,267.3	5,456.1	4,737.4	536.0	1,231.7	4,628.3	6,768.3	407.1	1,824.1
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	48.9	210.0	891.3	350.4	65.3	268.8
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	80.8	268.5	826.1	1,127.5	66.0	254.6
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	287.0	842.3	2,806.7	2,350.1	172.9	685.8
c.9 Other Non-Tax Revenue and Receipts	39,025.3	7,110.3	5,920.6	1,101.9	4,192.0	15,131.4	7,159.8	428.0	4,058.7
c. 10 Capital Revenue	245.9	329.0	324.9	5.8	17.3	300.0	297.1	6.2	22.9
Total Revenue (a+b+c)	328,662.8	389,001.4	388,998.9	29,081.0	101,862.7	328,631.2	433,004.6	24,051.7	107,593.4

		Fiscal Year 2021-22					Fiscal Year 2022-23		
	Actual FY20	Budget FY22	Revised Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY22	Budget FY23	Actual FY23 (October)	Actual FY23 (up to October)
d. Tax-GDP Ratio (base 2015-16)	7.64	8.71	8.71	0.66	2.26	7.39	8.72	0.51	2.15
e. Revenue-GDP ratio (base 2015-16)	9.31	9.79	9.79	0.73	2.56	8.27	9.73	0.54	2.42

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 October/Actual FY22 up to October)*100	(Actual FY23 up to October/ Budget FY23)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	132.1	112.1	89.3	106.6	24.7
a. NBR	100.0	128.8	112.1	87.4	106.0	25.2
a.1 Income	100.4	133.8	114.9	27.5	116.6	22.8
a.2 VAT	99.9	120.7	110.7	35.6	103.4	27.3
a.3 Supplementary	100.1	142.1	107.4	12.5	106.5	23.5
a.4 Import	100.4	128.0	115.6	10.5	90.0	28.1
a.4 Export	96.4	6693.3	116.3	0.0	377.7	4.3
a.5 Excise	100.0	132.8	107.9	0.9	235.8	12.4
a.6 Other Taxes	64.3	97.9	160.0	0.3	253.5	47.8
b. Non-NBR	100.0	280.6	112.5	2.0	133.2	13.3
b.1 Narcotics & Liquor	100.2	151.1	110.0	0.0	170.5	28.0
b.2 Vehicles	100.0	77.0	158.0	0.5	120.6	44.1
b.3 Land Revenue	112.3	242.5	98.6	0.3	132.0	14.9
b.4 Stamp Duty	98.2	409.3	112.0	1.0	141.6	9.7
b.5 Surcharge	99.8	147.7	110.2	0.1	110.5	21.7
c. Non-tax Revenue	100.0	128.6	104.7	10.7	98.6	26.2
c.1 Dividend and Profit	76.5	37.5	119.4	1.5	5.7	11.0
c.2 Interest	120.9	854.8	88.4	0.6	608.8	19.3
c.3 Administrative Fees and Charges	99.5	335.2	110.4	0.7	131.7	11.3
c.4 Fines Penalties and Forfeiture	90.7	43.7	114.2	0.3	102.6	75.1
c.5 Receipts for Services Rendered	86.8	146.2	142.9	1.4	148.1	27.0
c.6 Rents Leases and Recoveries	135.6	39.3	56.3	0.3	128.0	76.7
c.7 Tolls and Levies	100.0	136.5	112.3	0.3	94.8	22.6
c.8 Non-Commercial Sales	71.4	83.7	99.1	0.9	81.4	29.2
c.9 Other Non-Tax Revenue and Receipts	83.3	47.3	120.9	4.6	96.8	56.7
c.10 Capital Revenue	98.7	99.0	91.4	0.1	132.6	7.7
Total Revenue (a+b+c)	100.0	131.8	111.3	100.0	105.6	24.8

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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