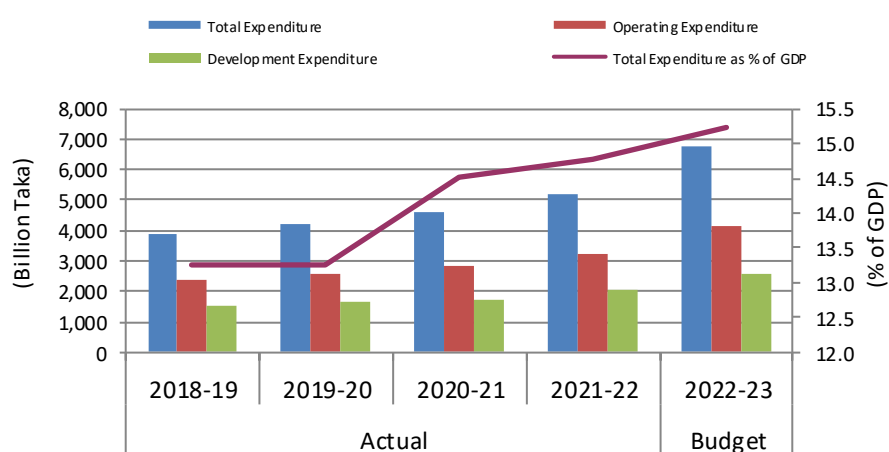


Monthly Report on Fiscal Position

January 2023

(Fiscal Year 2022-23)

Government Expenditure



Prepared by: Dilruba Shaheena
Joint Secretary
&
Abdul Mannan
Senior Assistant Secretary

Guided By: Rehana Parveen
Additional Secretary

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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 January, 2022 in the current fiscal year (FY23) is 41.3 percent of the operating budget estimates. Actual development expenditure during the same period is 17.6 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 January 2022, 47.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.5 percent). Total NBR tax collection is 49.1 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 January 2022, in FY23, overall balance (excluding grants) witnessed a negative value which was 0.35 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 January)	Actual FY23 (up to January) 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	35,420	30.3
LGRD	6,359	6,334	6,010	1.8	94.9	6,948	109.3	109.7	115.6	2,301	33.1
Defense	35,448	35,345	33,819	10.4	95.7	38,110	107.5	107.8	112.7	13,776	36.1
POS	25,898	25,658	23,380	7.2	91.1	27,524	106.3	107.3	117.7	11,222	40.8
Edu	48,230	48,331	43,790	13.4	90.6	51,637	107.1	106.8	117.9	23,574	45.7
Health	17,172	17,180	13,564	4.2	78.9	18,199	106.0	105.9	134.2	6,296	34.6
SSW	27,232	28,527	26,809	8.2	94.0	28,589	105.0	100.2	106.6	7,483	26.2
Housing	1,803	1,755	1,598	0.5	91.1	1,892	105.0	107.8	118.4	350	18.5
RCRA	2,315	2,278	2,036	0.6	89.4	2,400	103.7	105.4	117.9	1,017	42.4
F&E	117	112	117	0.0	104.0	129	109.6	114.7	110.2	49	38.4
Agri	18,686	21,302	22,978	7.1	107.9	25,978	139.0	122.0	113.1	12,057	46.4
IES	1,352	1,509	1,224	0.4	81.1	1,442	106.6	95.5	117.8	469	32.6
TC (Tarns & Com)	10,859	10,432	8,873	2.7	85.1	11,356	104.6	108.9	128.0	3,478	30.6
Interest Payment	68,589	71,244	77,767	23.9	109.2	80,375	117.2	112.8	103.4	52,294	65.1
Total	361,504	366,622	325,670	100	88.8	411,407	113.8	112.2	126.3	169,788	41.3

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 January 2023, spending in Interest payment, Agriculture, Education (Edu), Recreation, Culture and Religious Affairs (RCRA), Public order and safety (POS), and Fuel and Energy (F&E) were on the higher side. Sectors like Housing, and Social Security and Welfare (SSW), Transport and Communication, and General Public Services (GPS) 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	37.1	28.2	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 January)	35.6	23.6	2.1	7.1	30.8	0.9

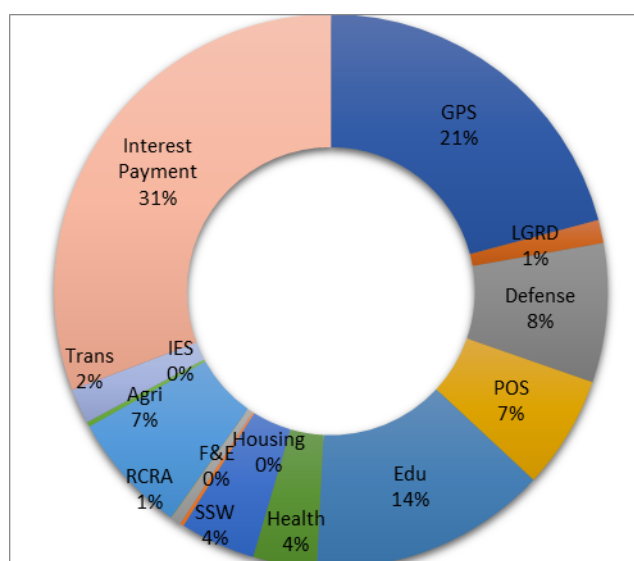
Note:

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 January 2023, 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 January 2023)



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

- Individually the largest share goes to Interest Payment (31 percent) followed by General Public Service (21 percent), Education (14 percent), Defense (08 percent), Agriculture (07 percent), and Public Order & Safety (07 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to January 2023)

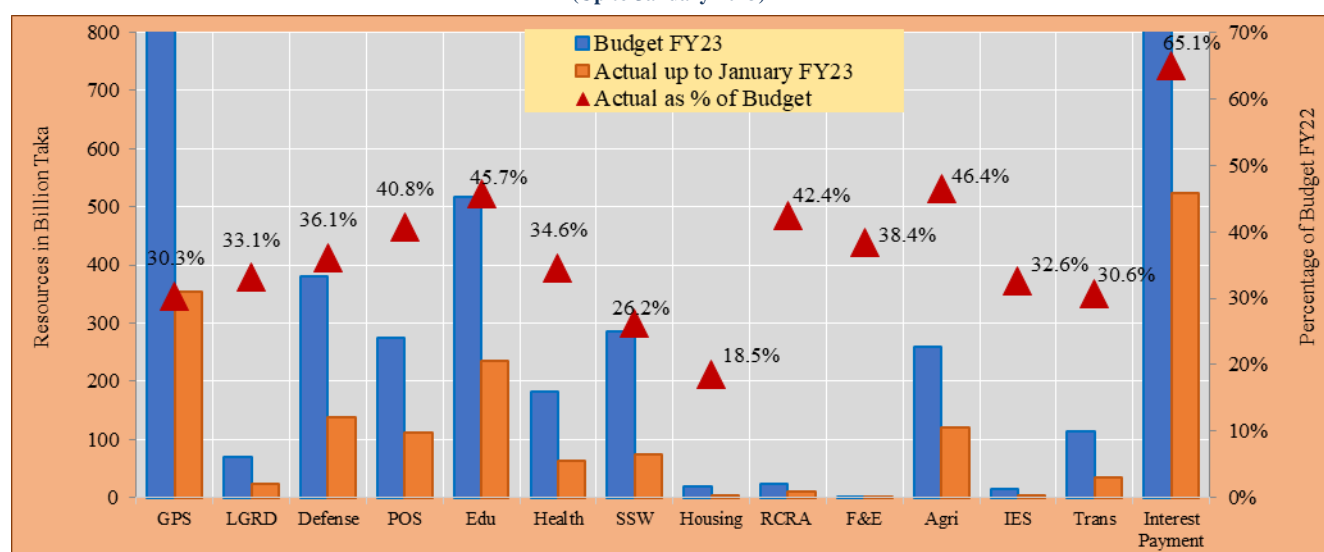


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (65.1%), Agriculture (46.4%), Education (45.7%), Recreation, Culture and Religious Affairs (42.4%), and Public Order and Safety (40.8%) sectors have shown better performance. 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 January is 41.3 percent of the budget estimate, which was 41.9 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 January 2023 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 January 2023)

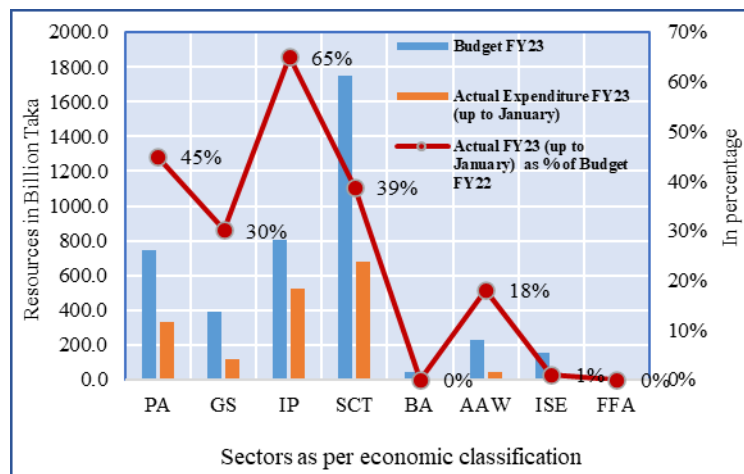
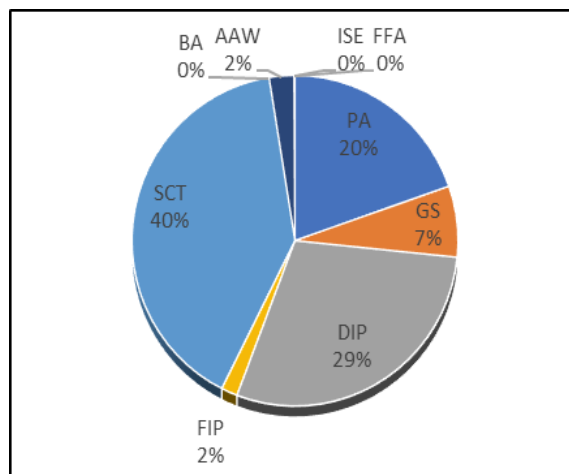


Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to January 2023)



Up to January 2023, utilization rate of total operating expenditure was 41.3 percent. For some categories, like interest payment (65%), and pay and allowances (45%) 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 January 2023, actual expenditure is 17.6 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 21.3 percent of the revised budget.
- During this period HCS (39.35 percent), Recreation, Culture and Religious Affairs (37.20 percent), Agriculture, Fisheries and Livestock (25.51 percent), Social Security and Welfare (20.74 percent), Transport and Communication (19.81 percent), LGRD (21.45 percent), and General Public Services (21.30 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Health, and Education 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.

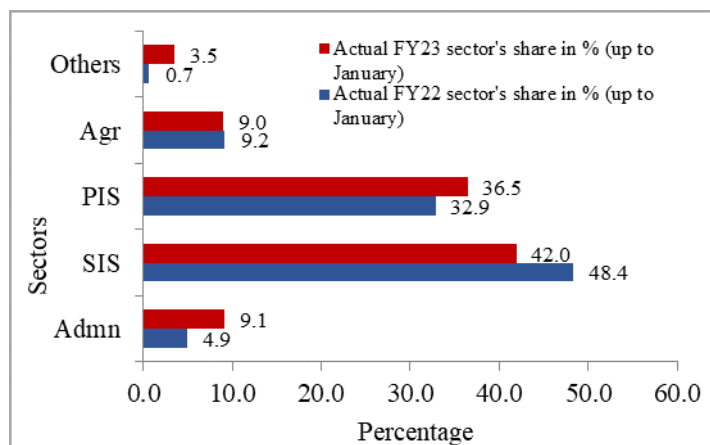
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to January)	Sector's Share in Actual (up to January (%))	Actual FY22 as % of Revised FY22	Budget FY23	Actual FY23 (up to January)	Budget FY23 as % of Revised FY22	Budget FY23 as % of Actual FY22	Actual FY23 (up to January as % of Budget FY23)	Actual FY23 sector's share in % (up to January)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	15,270	14,292	11,806	1,826	3.86	82.61	17,843	3,801	124.85	151.13	21.30	8.32
LGRD	35,833	36,191	30,940	9,506	20.11	85.49	37,743	8,094	104.29	121.99	21.45	17.72
Defence	1,832	1,780	1,451	73	0.15	81.53	1,885	87	105.88	129.87	4.63	0.19
POS	3,226	3,491	2,813	435	0.92	80.59	3,628	255	103.94	128.98	7.04	0.56
Edu	46,649	39,410	33,353	8,341	17.64	84.63	48,340	5,772	122.66	144.94	11.94	12.63
Health	15,558	15,094	11,464	1,634	3.46	75.95	18,665	1,554	123.66	162.81	8.33	3.40
SSW	7,089	7,163	6,164	1,681	3.56	86.05	8,786	1,822	122.66	142.54	20.74	3.99
HCS	4,543	5,088	4,927	1,703	3.60	96.83	4,929	1,939	96.87	100.03	39.35	4.25
RCRA	2,642	3,148	3,102	1,460	3.09	98.52	2,970	1,105	94.33	95.75	37.20	2.42
FE	27,367	24,406	22,638	4,042	8.55	92.75	25,937	2,765	106.27	114.57	10.66	6.05
AFL	13,225	13,669	12,834	4,328	9.16	93.89	16,130	4,115	118.00	125.68	25.51	9.01
IES	2,674	2,769	2,369	740	1.57	85.55	2,599	475	93.86	109.72	18.29	1.04
TC	61,171	55,447	51,327	11,506	24.34	92.57	70,161	13,901	126.54	136.69	19.81	30.43
Total	237,079	221,949	195,189	47,275	100.00	87.94	259,616	45,687	116.97	133.01	17.60	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 January, 2023 is presented in **Figure 5**.

➤ From the graph it appears that up to January, 2023 the maximum share of spending went to Social Infrastructure (42.0 percent) followed by Physical Infrastructure (36.5 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

(In Crore Taka)

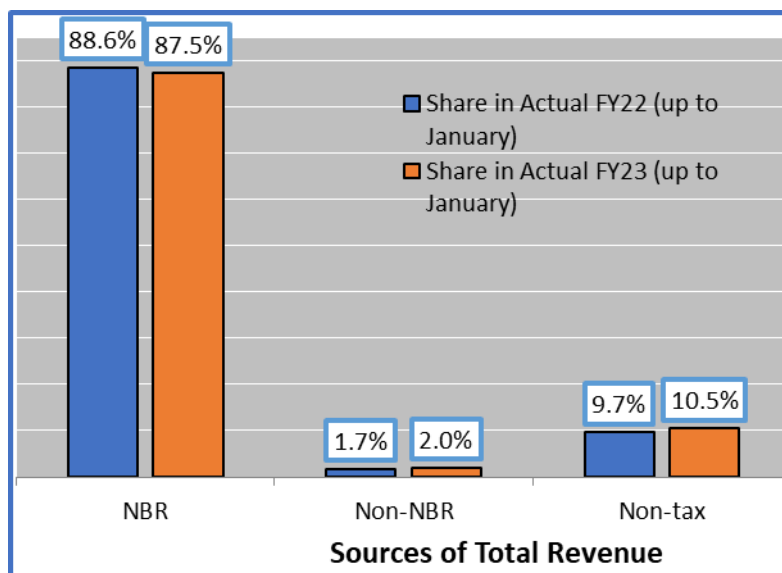
	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22	Actual (January)	Actual FY22 (up to January)	Budget FY23	Actual FY23 (January)	Actual FY23 (up to January)	Actual FY23 (up to January) as % of Budget FY23
Tax Revenue (a+b)	346,000	346,000	299,293	31,997	181,776	387,999	28,777	185,828	47.9
a. NBR	330,000	329,999	292,880	31,413	178,273	370,000	28,090	181,576	49.1
a.1 Income	104,951	105,324	96,121	8,348	49,709	121,020	8,972	54,610	45.1
a.2 VAT	127,745	127,568	116,993	12,695	74,021	141,192	10,117	73,884	52.3
a.3 Supplementary Duty	54,465	54,503	41,187	4,248	25,174	58,525	4,050	25,731	44.0
a.4 Import	37,907	38,051	34,368	4,469	26,910	43,994	2,986	23,867	54.2
a.5 Export duty	56	54	1	0	1	63	0	3	4.5
a.6 Excise	3,825	3,825	3,107	1,549	1,948	4,127	1,841	2,615	63.4
a.7 Other Taxes	1,050	675	1,103	104	509	1,080	125	867	80.3
b. Non-NBR	16,000	16,001	6,413	583	3,503	17,999	687	4,251	23.6
c. Non-tax Revenue	43,001	42,999	35,078	3,150	19,497	45,006	4,060	21,758	48.3
Total Revenue (a + b + c)	389,001	388,999	334,371	35,147	201,273	433,005	32,837	207,586	47.9
d. Tax-GDP Ratio (base 2015-16)	8.71	8.71	7.54	0.81	4.58	8.72	0.65	4.18	-
e. Revenue-GDP ratio (base 2015-16)	9.79	9.79	8.42	0.88	5.07	9.73	0.74	4.66	-

- Total revenue collection in FY22 was 8.42 percent of GDP and 85.96 percent of the revised budget target.
- Up to January 2023, total revenue collection increased by 3.1 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 47.9 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 29.50 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).

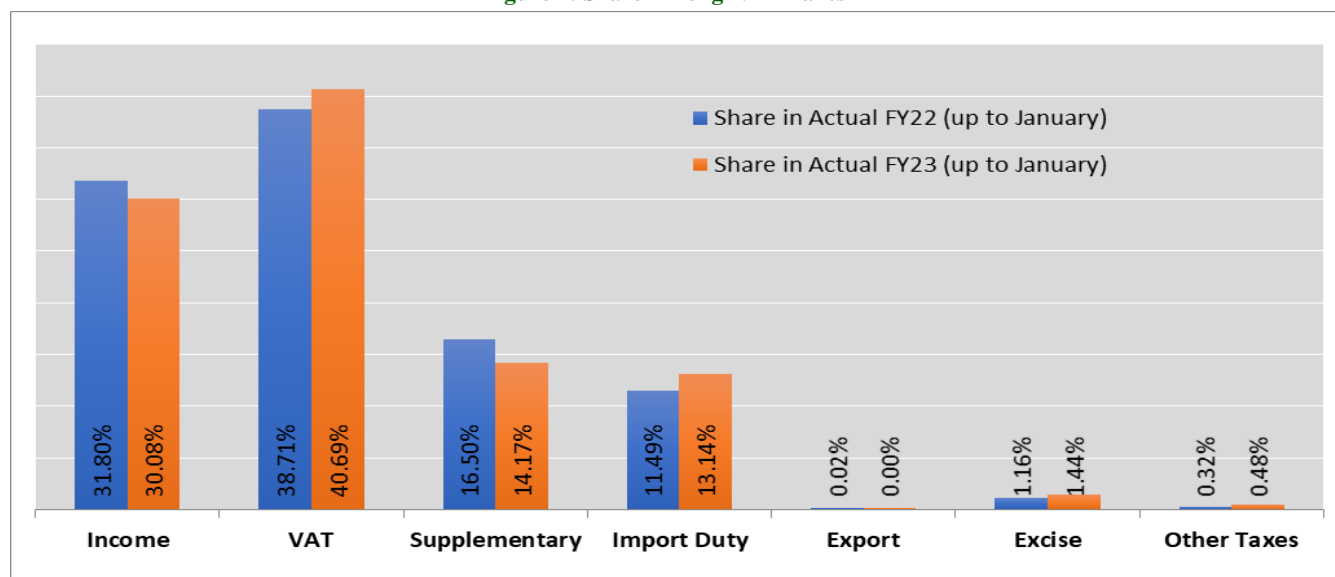
- Major share of the government revenue comes from NBR sources (87.5 percent up to January 2023).
- Growth rates of NBR and Non-NBR tax revenue are 1.9 percent and 21.4 percent respectively. On the other hand, non-tax revenue collection grew by 11.6 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 47.9 and 48.3 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
- 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 29.6 percent higher than the actual collection of the FY22.
- In FY23, up to January 2023, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.69 percent was collected from VAT, 30.08 percent from Income Tax, 14.17 percent from Supplementary Duty, 13.14 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 January	Accounts 2022-23 up to January
	Budget	Revised	Accounts January		Budget	Accounts January		
1	2	3	4	5	6	7	8	9
Revenues	389,003	389,000	35,179	334,662	433,003	32,892	201,391	207,975
Tax Revenue	346,001	346,003	32,029	299,584	388,002	28,832	181,893	186,217
Non-Tax Revenue	43,003	43,000	3,150	35,078	45,004	4,059	19,497	21,758
Foreign Grants	3,490	3,192	4	2,330	3,271	0	17	13
Revenue and Foreign Grants	392,492	392,192	35,183	336,992	436,274	32,892	201,407	207,988
Non-Development Expenditure	361,500	366,627	25,766	325,670	411,406	23,319	153,788	169,788
Net Outlay for Food Account Operation	597	136	685	2,437	540	-913	7,748	9,125
Loans & Advances (Net)	4,506	4,789	-725	-5,104	6,501	-5	-4,166	-947
Development Expenditure	237,078	221,948	9,616	195,189	259,617	8,704	47,275	45,687
Development Program financed from Revenue Budget	3,176	3,040	624	2,872	3,155	798	685	904
Non-ADP Project	5,990	6,336	704	4,451	7,721	766	772	1,181
Annual Development Programme	225,324	209,977	8,169	186,076	246,066	6,998	45,242	42,826
Non-ADP FFW and Transfer	2,588	2,595	118	1,790	2,675	142	576	776
Total Expenditure	603,680	593,499	35,342	518,191	678,064	31,105	204,645	223,652
Overall Balance (Including Grants)	-211,188	-201,307	-159	-181,199	-241,790	1,787	-3,237	-15,665
(In percent of GDP, base 2015-16)	-5.32	-5.07	0.00	-4.56	-5.43	0.04	-0.08	-0.35
Overall Balance (Excluding Grants)	-214,678	-204,499	-163	-183,529	-245,061	1,787	-3,254	-15,677
(In percent of GDP, base 2015-16)	-5.41	-5.15	0.00	-4.62	-5.51	0.04	-0.08	-0.35

- In FY22, actual budget deficit (excluding grants) as percentage of GDP was 4.62 percent. Including grants it was 4.56 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 January, 2023 (excluding grants) witnesses a negative value which was 0.35 percent of GDP.

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

5.0 Financing

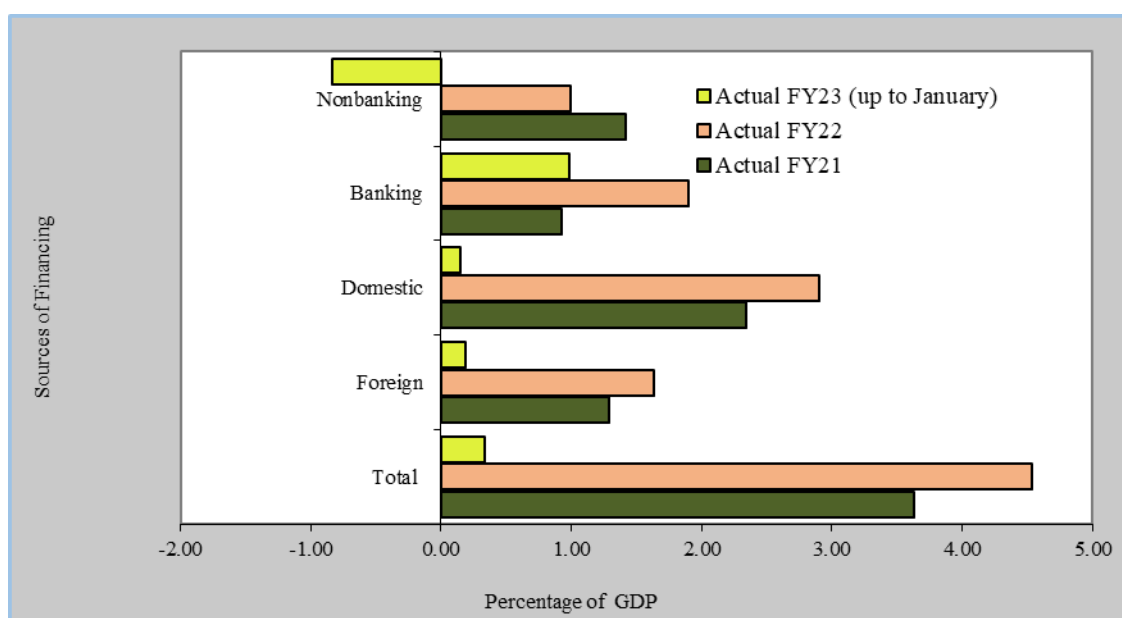
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year:2022-23		Accounts FY22 up to January	Accounts FY23 up to January
	Budget	Revised	Accounts January		Budget	Accounts January		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing- Net	97,738	77,020	2,487	65,021	95,458	138	9,412	8,563
1.1 Foreign Borrowing	112,188	91,812	3,606	78,323	112,458	138	17,194	18,238
1.2 Amortization	-14,450	-14,792	-1,120	-13,302	-17,000	0	-7,782	-9,675
2.0 Domestic Borrowing	113,453	124,288	-2,329	115,191	146,335	-2,014	-6,182	6,599
2.1 Borrowing from Banking System (Net)	76,452	87,287	-767	75,533	106,334	9,590	33,946	43,718
2.1.1 Long-Term Debt (Net)	51,600	62,435	1,379	49,051	68,192	2,694	26,058	18,889
2.1.2 Short-Term Debt (Net)	24,852	24,852	-2,146	26,482	38,142	6,896	7,888	24,829
2.2 Non-Bank Borrowing (Net)	37,001	37,001	-1,562	39,658	40,001	-11,604	-40,128	-37,119
2.2.1 National Savings Schemes (Net)	32,000	32,000	2,483	20,284	35,000	2,134	12,088	3,893
2.2.2 Others	5,001	5,001	-4,045	19,374	5,001	-13,738	-52,216	-41,012
Total - Financing:	211,191	201,308	157	180,212	241,793	-1,876	3,230	15,162
(In percent of GDP) (base: 2015-16):	5.32	5.07	0.00	4.54	5.43	-0.04	0.08	0.34

Figure 8: Sources of Financing Deficit



For FY23, up to January, 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 (January)	Actual FY22 (up to January)	Actual FY22	Budget FY23	Actual FY23 (January)	Actual FY23 (up to January)
General Public Services	97,443	96,615	4,525	31,895	63,706	116,828	3,970	35,420
LGRD	6,359	6,334	542	2,284	6,010	6,948	499	2,301
Defence	35,448	35,345	1,954	15,064	33,819	38,110	2,157	13,776
Public Order and safety	25,898	25,658	1,625	11,530	23,380	27,524	1,633	11,222
Education & technology	48,230	48,331	4,168	23,584	43,790	51,637	3,941	23,574
Health	17,172	17,180	844	5,884	13,564	18,199	1,056	6,296
Social Security and Welfare	27,232	28,527	1,949	7,506	26,809	28,589	2,081	7,483
Housing	1,803	1,755	101	398	1,598	1,892	65	350
Recreation, Culture and Religious Affairs	2,315	2,278	150	956	2,036	2,400	106	1,017
Fuel and Energy	117	112	16	62	117	129	11	49
Agriculture	18,686	21,302	2,383	8,465	22,978	25,978	1,097	12,057
Industrial & Economic Services	1,352	1,509	91	777	1,224	1,442	55	469
Transport and Communication	10,859	10,432	582	3,761	8,873	11,356	313	3,478
Interest	68,589	71,244	6,835	41,622	77,767	80,375	6,334	52,294
Total – Operating Revenue Expenditure	361,504	366,622	25,766	153,788	325,670	411,407	23,319	169,788

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 (January)	Actual FY22 (up to January)	Actual FY22	Budget FY23	Actual FY23 (January)	Actual FY23 (up to January)	Actual FY23 (up to January) as % Budget FY23
Sub-total = GPS	97,443	96,615	4,525	31,895	63,706	116,828	3,970	35,420	30.3
Office of the President	29	27	1	11	21	31	2	11	34.7
Parliament	334	314	25	113	229	340	17	113	33.3
Prime Minister's Office	680	643	54	279	578	800	43	346	43.3
Cabinet Division	183	146	5	27	116	84	4	27	32.5
Election Commission	1,010	1,036	116	493	994	789	38	235	29.8
Ministry of Public Administration	2,994	2,934	230	1,090	2,264	3,448	227	1,129	32.7
Public Service Commission	79	75	4	35	74	88	5	42	47.5
Finance Division	87,027	86,511	3,970	27,591	55,182	105,390	3,517	32,498	30.8
Internal Resources Division	2,735	2,497	85	582	1,546	2,975	74	608	20.4
Financial Institutions Division	122	154	3	1,234	1,842	93	19	47	50.6
Economic Relations Division	326	452	3	231	371	816	4	176	21.6
Planning Division/2	92	76	4	38	70	91	4	32	35.3
Implementation, Monitoring and	51	52	2	10	45	65	1	12	19.2

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (January)	Actual FY22 (up to January)	Actual FY22	Budget FY23	Actual FY23 (January)	Actual FY23 (up to January)	Actual FY23 (up to January) as % Budget FY23
Evaluation Division									
Statistics and Informatics Division	252	232	12	91	175	271	13	85	31.2
Ministry of Foreign Affairs	1,526	1,466	11	68	198	1,547	0	58	3.7
Sub-total = LGRD	6,359	6,334	542	2,284	6,010	6,948	499	2,301	33.1
Local Government Division	5,322	5,163	349	1,589	4,641	5,861	478	1,987	33.9
Rural Development and Co-operatives Division	652	786	191	675	989	681	20	296	43.6
Ministry of Chittagong Hill Tracts Affairs	386	385	2	20	379	406	1	18	4.3
Sub-total = Defence	35,448	35,345	1,954	15,064	33,819	38,110	2,157	13,776	36.1
Ministry of Defence - Defence Services	33,615	33,375	1,779	14,191	31,788	36,156	1,994	13,096	36.2
Ministry of Defence - Others Services	1,789	1,923	172	851	1,979	1,909	160	665	34.8
Armed Forces Division	44	48	2	21	52	45	3	15	34.4
Sub-total=POS	25,898	25,658	1,625	11,530	23,380	27,524	1,633	11,222	40.8
Supreme Court	225	224	13	108	199	230	14	91	39.3
Law and Justice Division	1,464	1,435	89	598	1,141	1,612	91	556	34.5
Public Security Division	21,485	21,494	1,418	9,768	19,941	22,980	1,393	9,680	42.1
Legislative and Parliamentary Affairs Division	36	35	2	17	31	39	4	14	36.8
Anti Corruption Commission	138	124	6	47	96	160	7	52	32.7
Security Services Division	2,550	2,346	97	991	1,973	2,503	125	829	33.1
Sub-total = Edu	48,230	48,331	4,168	23,584	43,790	51,637	3,941	23,574	45.7
Ministry of Primary and Mass Education	18,292	19,014	1,109	8,367	16,423	20,119	1,670	8,633	42.9
Secondary and Higher Education Division	22,167	21,751	2,581	11,866	20,527	23,360	1,764	11,396	48.8
Ministry of Science and Technology	570	563	16	271	553	602	21	284	47.2
Information and Communication Technology Division	358	367	57	173	358	386	19	159	41.3
Technical and Madrasah Education Division	6,843	6,636	406	2,907	5,928	7,170	468	3,102	43.3
Sub-total = Health	17,172	17,180	844	5,884	13,564	18,199	1,056	6,296	34.6
Health Services Division	12,914	13,151	631	4,336	10,444	13,430	783	4,709	35.1
Medical Education and Family Welfare Division	4,259	4,029	214	1,548	3,119	4,768	273	1,587	33.3
Sub-total = SSW	27,232	28,527	1,949	7,506	26,809	28,589	2,081	7,483	26.2
Ministry of Social Welfare	8,606	8,570	1,703	3,651	8,316	9,401	870	3,048	32.4
Ministry of Women and Children Affairs	3,333	3,300	111	654	3,121	3,507	219	421	12.0
Ministry of Food	4,032	5,056	1	32	4,696	4,335	1	30	0.7
Ministry of Disaster Management and Relief	5,319	5,566	123	468	4,929	5,494	570	1,076	19.6

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (January)	Actual FY22 (up to January)	Actual FY22	Budget FY23	Actual FY23 (January)	Actual FY23 (up to January)	Actual FY23 (up to January) as % Budget FY23
Ministry of Liberation Affairs	5,941	6,036	10	2,702	5,747	5,851	421	2,908	49.7
Sub-total = HCS	1,803	1,755	101	398	1,598	1,892	65	350	18.5
Ministry of Housing and Public Works	1,803	1,755	101	398	1,598	1,892	65	350	18.5
Sub-total = RCRA	2,315	2,278	150	956	2,036	2,400	106	1,017	42.4
Ministry of Information	810	827	51	396	751	816	38	434	53.2
Ministry of Cultural Affairs	367	367	50	166	348	390	20	162	41.6
Ministry of Religious Affairs	296	279	2	69	240	318	4	110	34.5
Ministry of Youth and Sports	842	805	48	325	697	876	44	311	35.5
Sub-total = FE	117	112	16	62	117	129	11	49	38.4
Energy and Mineral Resources Division	68	66	11	38	74	72	4	25	34.3
Power Division	49	47	4	24	42	57	7	25	43.7
Sub-total = Agr	18,686	21,302	2,383	8,465	22,978	25,978	1,097	12,057	46.4
Ministry of Agriculture/3	13,167	15,742	2,200	6,345	18,207	19,881	528	9,592	48.2
Ministry of Fisheries and Livestock	1,649	1,610	65	493	1,009	1,726	76	495	28.6
Ministry of Environment and Forest	681	671	34	264	639	762	39	336	44.0
Ministry of Land	1,233	1,233	80	547	1,081	1,351	80	529	39.2
Ministry of Water Resources	1,956	2,047	5	817	2,042	2,258	373	1,105	48.9
Sub-total = IES	1,352	1,509	91	777	1,224	1,442	55	469	32.6
Ministry of Commerce	288	270	4	68	153	300	5	70	23.2
Ministry of Labour and Employment	179	139	8	54	111	199	9	55	27.8
Ministry of Industries	358	593	55	469	585	376	3	158	42.0
Ministry of Expatriates' Welfare and Overseas Employment	320	310	16	100	199	357	15	100	28.0
Ministry of Textiles and Jute	207	198	8	87	177	210	23	86	41.2
Sub-total = TC	10,859	10,432	582	3,761	8,873	11,356	313	3,478	30.6
Road Transport and Highways Division	4,900	4,704	247	1,368	3,723	5,352	263	1,341	25.0
Ministry of Railways	3,984	3,778	241	1,435	3,343	3,924	1	1,363	34.7
Ministry of Shipping	783	764	6	345	717	821	6	345	42.0
Ministry of Civil Aviation and Tourism	49	46	1	23	43	72	1	31	43.7
Posts and Telecommunications Division	1,135	1,134	87	588	1,039	1,181	42	397	33.6
Bridges Division	7	6	0	2	7	7	0	2	23.6
Sub-total = Interest	68,589	71,244	6,835	41,622	77,767	80,375	6,334	52,294	65.1
Domestic	62,000	65,000	6,227	38,659	73,214	73,175	6,334	49,560	67.7
Foreign	6,589	6,244	608	2,963	4,554	7,200	0	2,734	38.0
Total Operating Revenue Expenditure	361,504	366,622	25,766	153,788	325,670	411,407	23,319	169,788	41.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to January)	Budget FY23	Actual FY23 (up to January)	Actual FY22 (up to January) as % of Budget FY22	Actual FY23 (up to January) as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	62,856	34,192	74,266	33,398	49.0	45.0
Pay of Officers	11,091	10,999	9,158	5,199	11,958	5,590	46.9	46.7
Pay of Establishment	25,751	26,275	23,858	13,724	27,340	14,013	53.3	51.3
Allowances	32,904	34,263	29,840	15,270	34,968	13,795	46.4	39.4
Goods and Services	36,162	34,980	31,774	12,242	38,986	11,777	33.9	30.2
Supplies and Services	26,121	25,300	23,025	9,290	28,234	9,648	35.6	34.2
Repairs Maintenance and Rehabilitation	10,041	9,680	8,749	2,952	10,751	2,129	29.4	19.8
Interest Payments	68,589	71,244	77,767	41,622	80,375	52,294	60.7	65.1
Domestic	62,000	65,000	73,214	38,659	73,175	49,560	62.4	67.7
Foreign	6,589	6,244	4,554	2,963	7,200	2,734	45.0	38.0
Subsidies and Incentives and Current Transfers	149,235	159,995	135,316	55,641	174,926	67,986	37.3	38.9
Subsidies	34,498	46,151	41,991	14,286	56,535	26,212	41.4	46.4
Grants in Aid	69,945	67,794	57,128	29,516	67,210	23,936	42.2	35.6
Pensions and Gratuities	28,209	28,536	20,088	10,838	31,037	11,721	38.4	37.8
Others	4,957	3,489	2,701	1,001	4,919	978	20.2	19.9
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	307,713	143,697	373,244	165,455	43.7	44.3
Acquisition of Assets and Works (B)	21,467	21,344	17,657	5,133	22,975	4,178	23.9	18.2
Acquisition of Assets	20,309	20,099	16,756	4,735	21,904	3,996	23.3	18.2
Acquisition of Land	1,158	1,245	901	399	1,071	182	34.4	17.0
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	325,371	148,830	396,219	169,633	42.5	42.8
Investments in Shares and Equities (C)	11,148	4,667	299	139	15,143	154	1.2	1.0
Share Capital	11,148	4,667	299	139	15,143	154	1.2	1.0
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	5,272	38,164	4,332	16.1	11.4
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	325,670	148,969	411,408	169,788	41.2	41.3

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 (January)	Actual FY22 (up to January)	Actual FY22	Budget FY23	Actual FY23 (January)	Actual FY23 (up to January)	Actual FY22 (up to January) as % of Revised Budget FY22	Actual FY23 (up to January) as % Budget FY23
Sub-total = GPS	15,270.23	14,291.64	775.11	1,826.11	11,806.28	17,842.90	1,551.93	3,801.05	12.78	21.30
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	31.89	390.16	3,283.39	4,975.33	136.96	1,593.86	10.36	32.04
Cabinet Division	55.12	44.49	0.03	0.12	4.48	53.29	0.00	0.33	0.28	0.62
Election Commission	718.28	768.28	6.29	366.84	665.42	749.00	8.03	120.48	47.75	16.09
Ministry of Public Administration	782.39	545.82	7.03	154.10	420.03	663.23	17.37	60.33	28.23	9.10
Public Service Commission	36.16	21.20	0.08	0.49	10.71	36.00	0.24	1.13	2.30	3.15
Finance Division	4,761.90	4,574.89	15.64	80.81	2,604.47	6,303.25	910.62	1,278.48	1.77	20.28
Internal Resources Division (IRD)	387.91	254.80	0.31	32.08	176.34	502.47	0.20	1.20	12.59	0.24
Financial Institutions Division	2,437.34	2,483.25	698.58	738.82	3,056.10	2,758.65	473.13	696.06	29.75	25.23
Economic Relations Division	66.42	53.81	0.54	3.46	46.58	76.68	0.96	3.31	6.44	4.32
Planning Division/2	1,040.67	109.06	11.03	25.15	64.95	1,272.24	2.01	9.43	23.06	0.74
Implementation Monitoring and Evaluation Division	205.85	155.74	0.13	0.96	154.10	209.55	0.78	1.28	0.62	0.61
Statistics and Informatics Division	1,421.23	1,388.98	3.26	22.09	1,277.88	139.00	1.65	35.16	1.59	25.30
Ministry of Foreign Affairs	129.18	125.48	0.30	11.03	41.82	103.41	0.00	0.00	8.79	0.00
Sub-total = LGRD	35,833.43	36,190.79	2,158.41	9,505.58	30,940.13	37,742.55	2,312.39	8,093.97	26.27	21.45
Local Government Division	33,897.77	34,446.88	2,131.23	8,913.98	29,270.52	35,845.94	2,269.15	7,623.23	25.88	21.27
Rural Development and Co-operatives Division	1,139.33	814.97	16.73	274.34	787.91	964.43	2.40	218.45	33.66	22.65
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	10.45	317.25	881.71	932.18	40.84	252.29	34.15	27.06
Sub-total = Defence	1,831.54	1,780.35	18.95	72.71	1,451.50	1,885.00	34.19	87.21	4.08	4.63
Ministry of Defence - Defence Services	1,831.54	1,780.35	18.95	72.71	1,451.50	1,885.00	34.19	87.21	4.08	4.63
Sub-total=POS	3,226.13	3,490.87	83.66	435.23	2,813.18	3,628.48	94.68	255.45	12.47	7.04
Law and Justice Division	349.39	387.39	0.04	84.65	210.77	310.71	5.91	42.67	21.85	13.73
Public Security Division	1,597.08	1,767.11	48.44	262.59	1,507.98	1,613.73	74.62	134.01	14.86	8.30
Legislative and Parliamentary Affairs Division	0.60	0.56	0.00	0.55	0.55	1.00	0.04	0.21	97.96	20.87
Anti Corruption Commission	21.15	12.82	0.04	1.10	5.12	18.71	0.03	0.18	8.62	0.97
Security Services Division	1,257.91	1,322.99	35.15	86.34	1,088.76	1,684.33	14.07	78.39	6.53	4.65
Sub-total = Edu	46,648.79	39,409.85	1,712.60	8,340.76	33,353.00	48,340.49	1,432.75	5,772.10	21.16	11.94
Ministry of Primary and Mass Education	8,022.49	9,207.34	222.78	2,108.03	7,039.65	11,641.55	432.61	1,343.94	22.90	11.54
Secondary and Higher Education Division	14,319.51	10,659.73	1,301.61	3,422.19	8,443.57	16,600.54	463.43	2,485.92	32.10	14.97
Ministry of Science and Technology	20,633.86	15,894.15	77.62	1,728.34	14,517.31	16,011.46	438.32	979.08	10.87	6.11
Information and Communication Technology Division	1,362.47	1,275.47	85.97	451.48	1,283.77	1,529.94	27.31	470.08	35.40	30.73
Technical and Madrasah	2,310.46	2,373.16	24.62	630.72	2,068.70	2,557.00	71.07	493.08	26.58	19.28

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (January)	Actual FY22 (up to January)	Actual FY22	Budget FY23	Actual FY23 (January)	Actual FY23 (up to January)	Actual FY22 (up to January) as % of Revised Budget FY22	Actual FY23 (up to January) as % Budget FY23
Education Division										
Sub-total = Health	15,558.22	15,093.89	419.79	1,633.92	11,464.47	18,665.30	343.50	1,554.42	10.83	8.33
Health Services Division	13,000.19	13,013.62	325.52	1,364.96	10,057.71	15,851.47	290.56	1,291.69	10.49	8.15
Medical Education and Family Welfare Division	2,558.03	2,080.27	94.27	268.96	1,406.76	2,813.83	52.94	262.73	12.93	9.34
Sub-total = SSW	7,088.92	7,162.79	282.13	1,680.72	6,163.89	8,786.06	318.54	1,822.45	23.46	20.74
Ministry of Social Welfare	519.12	452.53	12.62	67.06	400.80	798.81	20.54	124.11	14.82	15.54
Ministry of Women and Children Affairs	857.46	803.23	35.35	230.41	770.86	783.44	31.00	189.88	28.69	24.24
Ministry of Food	679.38	641.16	26.27	220.43	613.33	1,336.45	6.32	99.36	34.38	7.43
Ministry of Disaster Management and Relief	4,631.37	4,557.91	159.36	1,064.10	3,718.46	4,734.57	219.69	1,069.04	23.35	22.58
Ministry of Liberation Affairs	401.59	707.96	48.52	98.73	660.45	1,132.79	40.99	340.05	13.95	30.02
Sub-total = HCS	4,542.69	5,088.37	104.54	1,702.62	4,927.29	4,928.86	210.00	1,939.49	33.46	39.35
Ministry of Housing and Public Works	4,542.69	5,088.37	104.54	1,702.62	4,927.29	4,928.86	210.00	1,939.49	33.46	39.35
Sub-total = RCRA	2,642.41	3,148.28	918.43	1,459.89	3,101.59	2,969.77	54.61	1,104.68	46.37	37.20
Ministry of Information	198.57	233.59	14.91	62.52	224.92	282.00	13.76	46.00	26.77	16.31
Ministry of Cultural Affairs	220.38	211.45	9.48	71.73	208.47	247.34	3.82	69.49	33.92	28.10
Ministry of Religious Affairs	1,943.57	2,244.07	879.68	1,245.77	2,224.78	2,034.74	35.04	905.00	55.51	44.48
Ministry of Youth and Sports	279.89	459.17	14.37	79.86	443.42	405.69	1.99	84.19	17.39	20.75
Sub-total = FE	27,366.68	24,406.20	784.35	4,041.85	22,637.85	25,936.76	327.74	2,764.51	16.56	10.66
Energy and Mineral Resources Division	2,017.92	1,578.79	4.97	93.48	1,438.98	1,797.65	4.98	153.33	5.92	8.53
Power Division	25,348.76	22,827.41	779.38	3,948.38	21,198.87	24,139.11	322.76	2,611.18	17.30	10.82
Sub-total = Agr	13,224.74	13,669.34	567.27	4,328.50	12,834.02	16,129.67	636.63	4,114.83	31.67	25.51
Ministry of Agriculture/3	3,029.64	3,197.58	156.90	1,003.53	3,119.10	4,338.84	67.59	1,144.05	31.38	26.37
Ministry of Fisheries and Livestock	1,787.80	1,586.19	61.32	307.48	1,482.61	2,081.45	176.70	443.24	19.38	21.29
Ministry of Environment and Forest	541.68	552.69	24.95	135.88	412.11	738.69	13.37	56.42	24.59	7.64
Ministry of Land	994.70	795.52	43.18	132.97	461.83	1,032.54	7.17	39.49	16.71	3.82
Ministry of Water Resources	6,870.92	7,537.36	280.92	2,748.64	7,358.37	7,938.15	371.80	2,431.63	36.47	30.63
Sub-total = IES	2,674.21	2,769.46	68.14	740.48	2,369.14	2,599.38	196.17	475.45	26.74	18.29
Ministry of Commerce	395.46	109.54	0.62	4.01	99.11	244.90	0.20	7.48	3.66	3.06
Ministry of Labour and Employment	185.73	221.08	4.40	20.76	125.67	158.00	2.45	46.68	9.39	29.54
Ministry of Industries	1,226.47	1,618.52	30.02	570.46	1,550.28	1,144.78	155.34	304.58	35.25	26.61
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	8.88	45.23	213.08	632.70	18.91	42.68	11.19	6.75
Ministry of Textiles and Jute	484.50	416.14	24.22	100.02	381.01	419.00	19.26	74.02	24.03	17.67
Sub-total = GPS	61,170.57	55,446.97	1,722.14	11,506.45	51,326.67	70,160.72	1,190.85	13,901.39	20.75	19.81
Road Transport and Highways Division	28,042.67	28,293.12	1,180.88	6,303.43	26,128.23	31,294.87	1,048.57	6,233.16	22.28	19.92
Ministry of Railways	13,558.14	12,575.90	176.86	811.72	11,457.51	14,928.66	0.00	980.92	6.45	6.57

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (January)	Actual FY22 (up to January)	Actual FY22	Budget FY23	Actual FY23 (January)	Actual FY23 (up to January)	Actual FY22 (up to January) as % of Revised Budget FY22	Actual FY23 (up to January) as % Budget FY23
Ministry of Shipping	4,354.05	3,716.68	173.30	1,218.25	3,424.11	6,402.48	141.16	1,103.75	32.78	17.24
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	15.53	717.89	4,325.86	6,931.96	0.00	1,013.28	16.54	14.62
Posts and Telecommunications Division	1,420.09	798.69	10.63	194.99	427.28	1,312.91	1.12	267.33	24.41	20.36
Bridges Division	9,812.74	5,723.15	164.95	2,260.17	5,563.69	9,289.84	0.00	4,302.95	39.49	46.32
Total Development Revenue Expenditure	237,078.57	221,948.81	9,615.53	47,274.82	195,189.04	259,615.94	8,703.97	45,687.01	21.30	17.60

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2021-22					Fiscal Year 2022-23		
		Budget FY22	Revised Budget FY22	Actual FY22 (January)	Actual FY22 (up to January)	Actual FY22	Budget FY23	Actual FY23 (January)	Actual FY23 (up to January)
Tax Revenue (a+b)	269,801.3	345,999.9	346,000.0	31,996.8	181,775.6	299,293.2	387,998.6	28,776.6	185,827.5
a. NBR	263,885.5	329,999.6	329,999.4	31,413.3	178,272.5	292,880.0	370,000.0	28,089.9	181,576.1
a.1 Income	87,343.8	104,951.0	105,324.0	8,348.1	49,708.9	96,121.2	121,020.0	8,971.5	54,610.1
a.2 VAT	103,357.9	127,745.1	127,567.8	12,695.2	74,021.4	116,993.3	141,191.6	10,117.2	73,884.0
a.3 Supplementary	38,574.6	54,465.3	54,502.9	4,248.2	25,173.8	41,186.7	58,524.5	4,049.5	25,730.5
a.4 Import	31,591.7	37,907.2	38,051.2	4,469.2	26,910.4	34,368.2	43,994.3	2,986.5	23,866.7
a.4 Export	0.6	56.0	54.0	0.0	0.7	0.9	62.8	0.0	2.8
a.5 Excise	2,490.3	3,825.0	3,824.5	1,548.9	1,948.2	3,106.7	4,126.7	1,840.6	2,615.2
a.6 Other Taxes	526.6	1,050.0	675.0	103.7	509.1	1,103.0	1,080.0	124.5	866.8
b. Non-NBR	5,915.7	16,000.4	16,000.6	583.5	3,503.1	6,413.2	17,998.6	686.7	4,251.4
b.1 Narcotics & Liquor	78.9	137.6	137.9	8.4	49.3	100.4	151.7	11.4	75.2
b.2 Vehicles	1,504.2	800.0	800.0	144.0	903.5	1,642.5	1,264.0	157.4	982.7
b.3 Land Revenue	917.0	1,882.2	2,113.2	69.3	432.2	859.6	2,084.5	97.9	562.3
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	321.4	1,882.2	3,391.3	13,878.7	373.5	2,376.7
b.5 Surcharge	509.1	563.4	562.4	40.4	235.9	419.4	619.7	46.6	254.4
c. Non-tax Revenue	58,861.6	43,001.5	42,998.9	3,150.3	19,497.3	35,077.5	45,006.0	4,060.0	21,758.2
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	413.4	4,175.4	5,019.4	1,884.2	296.4	761.7
c.2 Interest	8,072.3	15,587.6	18,849.1	230.5	1,108.8	1,950.1	16,669.7	129.0	3,799.3
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	220.2	1,323.9	2,362.7	7,920.7	232.2	1,571.3
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	117.9	681.5	1,093.9	478.2	125.3	713.9
c.5 Receipts for Services Rendered	3,267.3	5,456.1	4,737.5	536.0	2,452.4	4,695.8	6,768.3	520.1	3,156.7
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	55.4	325.6	891.3	350.4	82.2	449.6
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	78.1	480.5	826.1	1,127.5	84.9	451.6
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	389.5	1,679.2	2,806.8	2,350.1	180.9	1,211.0
c.9 Other Non-Tax Revenue and Receipts	39,025.3	7,110.3	5,920.6	1,093.5	7,212.2	15,131.4	7,159.8	2,392.4	9,477.6
c. 10 Capital Revenue	245.9	329.0	324.9	15.8	57.7	300.0	297.1	16.5	165.6
Total Revenue (a+b+c)	328,662.9	389,001.4	388,998.9	35,147.0	201,272.9	334,370.7	433,004.6	32,836.5	207,585.7

		Fiscal Year 2021-22					Fiscal Year 2022-23		
	Actual FY20	Budget FY22	Revised Budget FY22	Actual FY22 (January)	Actual FY22 (up to January)	Actual FY22	Budget FY23	Actual FY23 (January)	Actual FY23 (up to January)
d. Tax-GDP Ratio (base 2015-16)	7.64	8.71	8.71	0.81	4.58	7.54	8.72	0.65	4.18
e. Revenue-GDP ratio (base 2015-16)	9.31	9.79	9.79	0.88	5.07	8.42	9.73	0.74	4.66

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 January/Actual FY22 up to January)*100	(Actual FY23 up to January/ Budget FY23)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	129.6	112.1	89.5	102.2	47.9
a. NBR	100.0	126.3	112.1	87.6	101.9	49.1
a.1 Income	100.4	125.9	114.9	28.7	109.9	45.1
a.2 VAT	99.9	120.7	110.7	35.0	99.8	52.3
a.3 Supplementary	100.1	142.1	107.4	12.3	102.2	44.0
a.4 Import	100.4	128.0	115.6	10.3	88.7	54.2
a.4 Export	96.4	6693.3	116.3	0.0	379.3	4.5
a.5 Excise	100.0	132.8	107.9	0.9	134.2	63.4
a.6 Other Taxes	64.3	97.9	160.0	0.3	170.3	80.3
b. Non-NBR	100.0	280.6	112.5	1.9	121.4	23.6
b.1 Narcotics & Liquor	100.2	151.1	110.0	0.0	152.4	49.6
b.2 Vehicles	100.0	77.0	158.0	0.5	108.8	77.7
b.3 Land Revenue	112.3	242.5	98.6	0.3	130.1	27.0
b.4 Stamp Duty	98.2	409.3	112.0	1.0	126.3	17.1
b.5 Surcharge	99.8	147.7	110.2	0.1	107.8	41.1
c. Non-tax Revenue	100.0	128.3	104.7	10.5	111.6	48.3
c.1 Dividend and Profit	76.5	37.5	119.4	1.5	18.2	40.4
c.2 Interest	120.9	854.8	88.4	0.6	342.7	22.8
c.3 Administrative Fees and Charges	99.5	335.2	110.4	0.7	118.7	19.8
c.4 Fines Penalties and Forfeiture	90.7	43.7	114.2	0.3	104.8	149.3
c.5 Receipts for Services Rendered	86.8	144.1	142.9	1.4	128.7	46.6
c.6 Rents Leases and Recoveries	135.6	39.3	56.3	0.3	138.1	128.3
c.7 Tolls and Levies	100.0	136.5	112.3	0.2	94.0	40.0
c.8 Non-Commercial Sales	71.4	83.7	99.1	0.8	72.1	51.5
c.9 Other Non-Tax Revenue and Receipts	83.3	47.3	120.9	4.5	131.4	132.4
c.10 Capital Revenue	98.7	99.0	91.4	0.1	286.8	55.7
Total Revenue (a+b+c)	100.0	129.5	111.3	100.0	103.1	47.9

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

For Suggestions:

parveenrehana@yahoo.com
shaheena.dilruba@gmail.com
mannan.iba@gmail.com