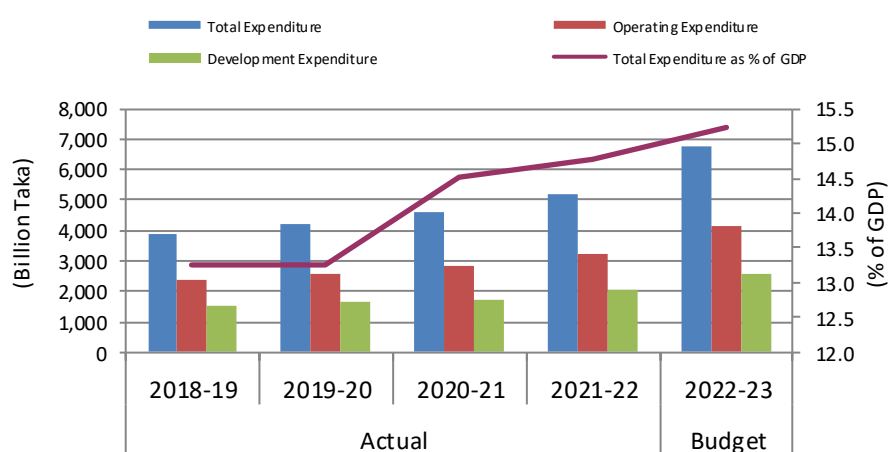


Monthly Report on Fiscal Position

February 2023

(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 February, 2022 in the current fiscal year (FY23) is 46.9 percent of the operating budget estimates. Actual development expenditure during the same period is 20.15 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 February 2022, 53.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.4 percent). Total NBR tax collection is 55.2 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 February 2022, in FY23, overall balance (excluding grants) witnessed a negative value which was 0.48 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 February)	Actual FY23 (up to February) 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	39,153	33.5
LGRD	6,359	6,334	6,010	1.8	94.9	6,948	109.3	109.7	115.6	2,782	40.0
Defense	35,448	35,345	33,819	10.4	95.7	38,110	107.5	107.8	112.7	13,794	36.2
POS	25,898	25,658	23,380	7.2	91.1	27,524	106.3	107.3	117.7	12,762	46.4
Edu	48,230	48,331	43,790	13.4	90.6	51,637	107.1	106.8	117.9	28,018	54.3
Health	17,172	17,180	13,564	4.2	78.9	18,199	106.0	105.9	134.2	7,235	39.8
SSW	27,232	28,527	26,809	8.2	94.0	28,589	105.0	100.2	106.6	9,148	32.0
Housing	1,803	1,755	1,598	0.5	91.1	1,892	105.0	107.8	118.4	546	28.9
RCRA	2,315	2,278	2,036	0.6	89.4	2,400	103.7	105.4	117.9	1,137	47.4
F&E	117	112	117	0.0	104.0	129	109.6	114.7	110.2	54	42.4
Agri	18,686	21,302	22,978	7.1	107.9	25,978	139.0	122.0	113.1	17,611	67.8
IES	1,352	1,509	1,224	0.4	81.1	1,442	106.6	95.5	117.8	573	39.7
TC (Tarns & Com)	10,859	10,432	8,873	2.7	85.1	11,356	104.6	108.9	128.0	3,910	34.4
Interest Payment	68,589	71,244	77,767	23.9	109.2	80,375	117.2	112.8	103.4	56,222	69.9
Total	361,504	366,622	325,670	100	88.8	411,407	113.8	112.2	126.3	192,945	46.9

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 February 2023, spending in Interest payment, Agriculture, Education (Edu), Recreation, and Culture and Religious Affairs (RCRA) were on the higher side. Sectors like Housing, and Social Security and Welfare (SSW), Defense, General Public Services (GPS), 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	37.1	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 February)	34.1	24.7	2.1	9.1	29.1	0.9

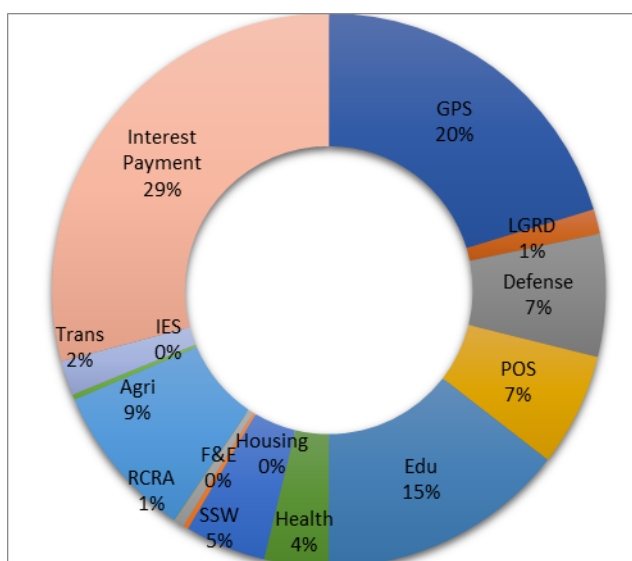
Note:

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 February 2023, among all categories expenditure on Administration sector was the highest and sector's share in actual expenditure of Interest Payment and Agriculture increased.

1.1.3 Sectors' Share in Resource Utilization

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



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

- Individually the largest share goes to Interest Payment (29 percent) followed by General Public Service (20 percent), Education (15 percent), Agriculture (09 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 February, 2023 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to February 2023)

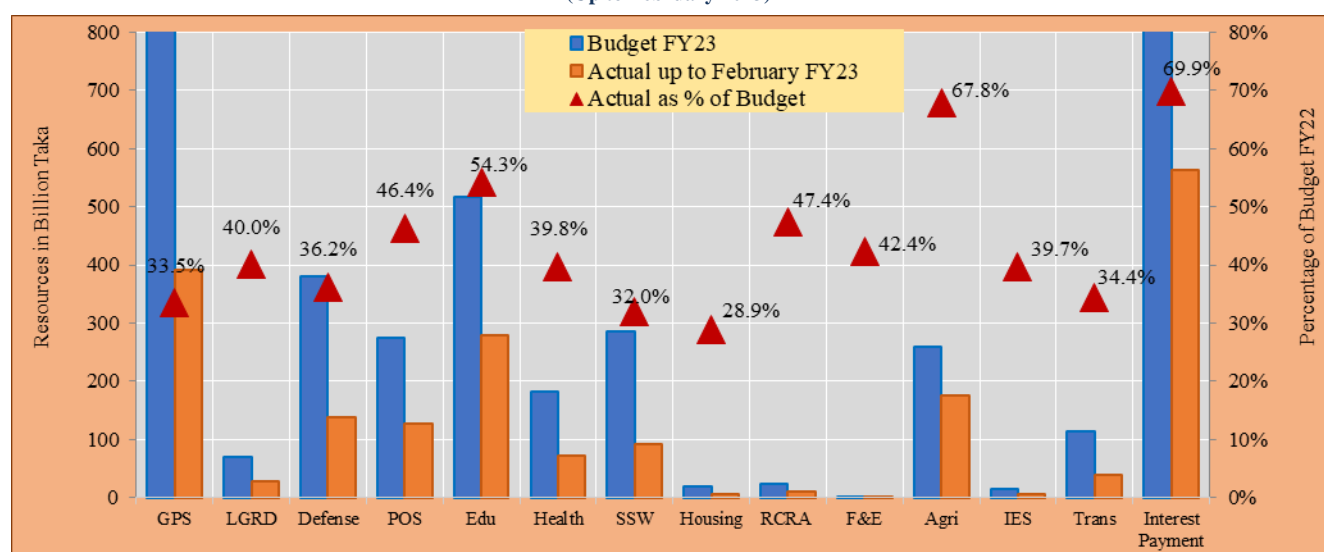


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (69.9%), Agriculture (67.8%), Education (54.3%), Recreation, Culture and Religious Affairs (47.4%), and Public Order and Safety (46.4%) sectors have shown better performance. 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 February is 46.9 percent of the budget estimate, which was 47.3 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 February 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 February 2023)

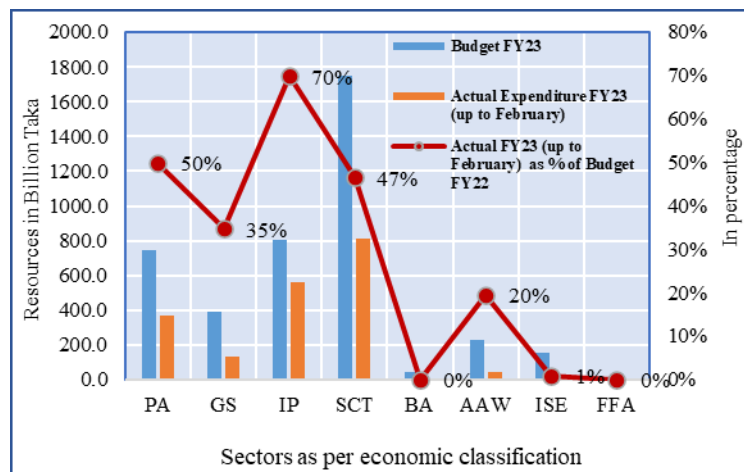
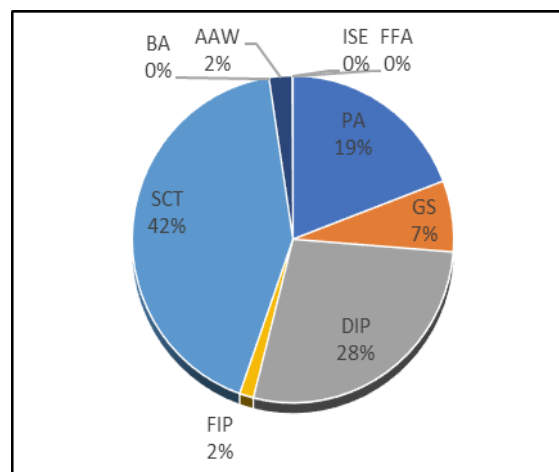


Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to February 2023)



Up to February 2023, utilization rate of total operating expenditure was 46.9 percent. For some categories, like interest payment (70%), and pay and allowances (50%) 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 February 2023, actual expenditure is 20.15 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 24.19 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (51.58 percent), HCS (39.67 percent), Agriculture, Fisheries and Livestock (29.52 percent), Social Security and Welfare (25.60 percent), LGRD (24.26 percent), General Public Services (24.05 percent), and Transport and Communication (21.00 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.

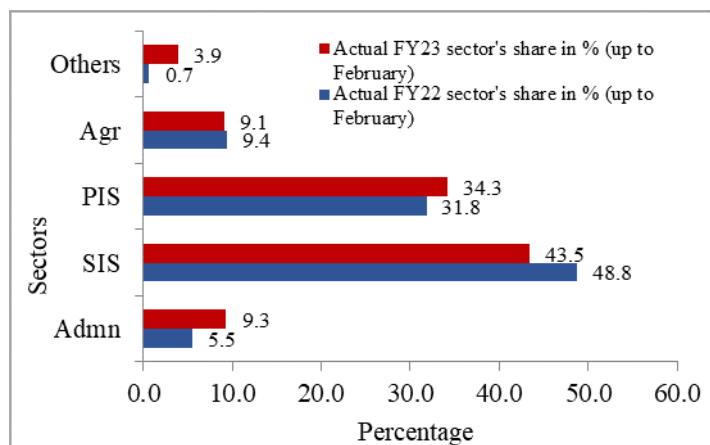
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to February)	Sector's Share in Actual (up to February) (%)	Actual FY22 as % of Revised FY22	Budget FY23	Actual FY23 (up to February)	Budget FY23 as % of Revised FY22	Budget FY23 as % of Actual FY22	Actual FY23 (up to February) as % of Budget FY23	Actual FY23 sector's share in % (up to February)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	15,270	14,292	11,806	2,257	4.20	82.61	17,843	4,290	124.85	151.13	24.05	8.20
LGRD	35,833	36,191	30,940	10,823	20.15	85.49	37,743	9,156	104.29	121.99	24.26	17.50
Defence	1,832	1,780	1,451	84	0.16	81.53	1,885	88	105.88	129.87	4.66	0.17
POS	3,226	3,491	2,813	589	1.10	80.59	3,628	492	103.94	128.98	13.55	0.94
Edu	46,649	39,410	33,353	9,452	17.60	84.63	48,340	7,519	122.66	144.94	15.56	14.38
Health	15,558	15,094	11,464	2,018	3.76	75.95	18,665	1,847	123.66	162.81	9.90	3.53
SSW	7,089	7,163	6,164	2,074	3.86	86.05	8,786	2,250	122.66	142.54	25.60	4.30
HCS	4,543	5,088	4,927	1,839	3.43	96.83	4,929	1,955	96.87	100.03	39.67	3.74
RCRA	2,642	3,148	3,102	1,601	2.98	98.52	2,970	1,532	94.33	95.75	51.58	2.93
FE	27,367	24,406	22,638	4,182	7.79	92.75	25,937	3,180	106.27	114.57	12.26	6.08
AFL	13,225	13,669	12,834	5,055	9.41	93.89	16,130	4,761	118.00	125.68	29.52	9.10
IES	2,674	2,769	2,369	803	1.50	85.55	2,599	499	93.86	109.72	19.19	0.95
TC	61,171	55,447	51,327	12,921	24.06	92.57	70,161	14,736	126.54	136.69	21.00	28.17
Total	237,079	221,949	195,189	53,699	100.00	87.94	259,616	52,306	116.97	133.01	20.15	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 February, 2023 is presented in **Figure 5**.

➤ From the graph it appears that up to February, 2023 the maximum share of spending went to Social Infrastructure (43.5 percent) followed by Physical Infrastructure (34.3 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

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

Table 4: Revenue Collection Position

(In Crore Taka)

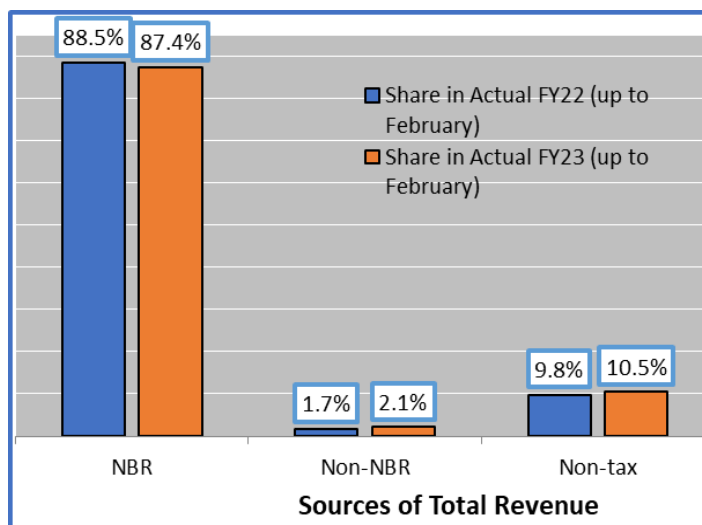
	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual FY23
	FY22	Budget FY22	FY22	(February)	FY22 (up to February)	FY23	FY23 (February)	FY23 (up to February)	(up to February) as % of Budget FY23
Tax Revenue (a+b)	346,000	346,000	299,293	29,076	210,852	387,999	23,216	209,043	53.9
a. NBR	330,000	329,999	292,880	28,538	206,811	370,000	22,582	204,157	55.2
a.1 Income	104,951	105,324	96,121	6,848	56,556	121,020	7,060	61,669	51.0
a.2 VAT	127,745	127,568	116,993	12,459	86,480	141,192	8,809	82,693	58.6
a.3 Supplementary Duty	54,465	54,503	41,187	3,951	29,125	58,525	3,607	29,337	50.1
a.4 Import	37,907	38,051	34,368	4,623	31,534	43,994	2,320	26,187	59.5
a.5 Export duty	56	54	1	0	1	63	0	3	4.5
a.6 Excise	3,825	3,825	3,107	578	2,526	4,127	638	3,253	78.8
a.7 Other Taxes	1,050	675	1,103	80	589	1,080	148	1,015	93.9
b. Non-NBR	16,000	16,001	6,413	538	4,041	17,999	634	4,886	27.1
c. Non-tax Revenue	43,001	42,999	35,078	3,373	22,870	45,006	2,661	24,419	54.3
Total Revenue (a + b + c)	389,001	388,999	334,371	32,449	233,722	433,005	25,877	233,461	53.9
d. Tax-GDP Ratio (base 2015-16)	8.71	8.71	7.54	0.73	5.31	8.72	0.52	4.70	-
e. Revenue-GDP ratio (base 2015-16)	9.79	9.79	8.42	0.82	5.88	9.73	0.58	5.25	-

- Total revenue collection in FY22 was 8.42 percent of GDP and 85.96 percent of the revised budget target.
- Up to February 2023, total revenue collection decreased by 0.1 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 53.9 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).

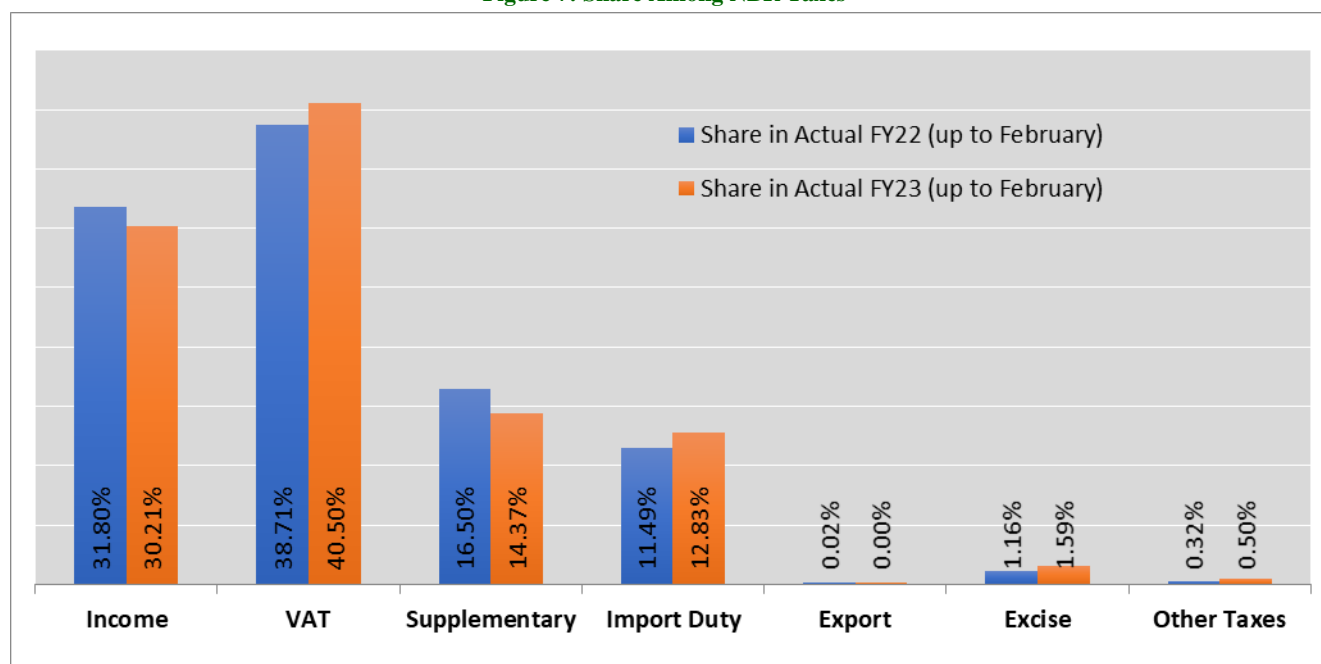
- Major share of the government revenue comes from NBR sources (87.4 percent up to February 2023).
- Growth rates of NBR and Non-NBR tax revenue are -1.3 percent and 20.9 percent respectively. On the other hand, non-tax revenue collection grew by 6.8 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 53.9 and 54.3 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 February 2023, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.50 percent was collected from VAT, 30.21 percent from Income Tax, 14.37 percent from Supplementary Duty, 12.83 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 February	Accounts 2022-23 up to February
	Budget	Revised	Accounts February		Budget	Accounts February		
1	2	3	4	5	6	7	8	9
Revenues	389,003	389,000	32,480	334,662	433,003	25,927	233,871	233,901
Tax Revenue	346,001	346,003	29,107	299,584	388,002	23,268	211,001	209,484
Non-Tax Revenue	43,003	43,000	3,373	35,078	45,004	2,659	22,870	24,417
Foreign Grants	3,490	3,192	1	2,330	3,271	4	18	16
Revenue and Foreign Grants	392,492	392,192	32,481	336,992	436,274	25,931	233,889	233,917
Non-Development Expenditure	361,500	366,627	19,452	325,670	411,406	23,162	173,240	192,945
Net Outlay for Food Account Operation	597	136	704	2,437	540	1,860	8,452	10,985
Loans & Advances (Net)	4,506	4,789	-292	-5,104	6,501	-186	-4,458	-1,133
Development Expenditure	237,078	221,948	6,424	195,189	259,617	6,622	53,699	52,306
Development Program financed from Revenue Budget	3,176	3,040	140	2,872	3,155	761	825	1,665
Non-ADP Project	5,990	6,336	178	4,451	7,721	270	950	1,451
Annual Development Programme	225,324	209,977	5,878	186,076	246,066	5,531	51,120	48,354
Non-ADP FFW and Transfer	2,588	2,595	229	1,790	2,675	60	805	836
Total Expenditure	603,680	593,499	26,289	518,191	678,064	31,458	230,934	255,102
Overall Balance (Including Grants)	-211,188	-201,307	6,192	-181,199	-241,790	-5,527	2,955	-21,185
(In percent of GDP, base 2015-16)	-5.32	-5.07	0.16	-4.56	-5.43	-0.12	0.07	-0.48
Overall Balance (Excluding Grants)	-214,678	-204,499	6,191	-183,529	-245,061	-5,531	2,937	-21,201
(In percent of GDP, base 2015-16)	-5.41	-5.15	0.16	-4.62	-5.51	-0.12	0.07	-0.48

- 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 February, 2023 (excluding grants) witnesses a negative value which was 0.48 percent of GDP.

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

5.0 Financing

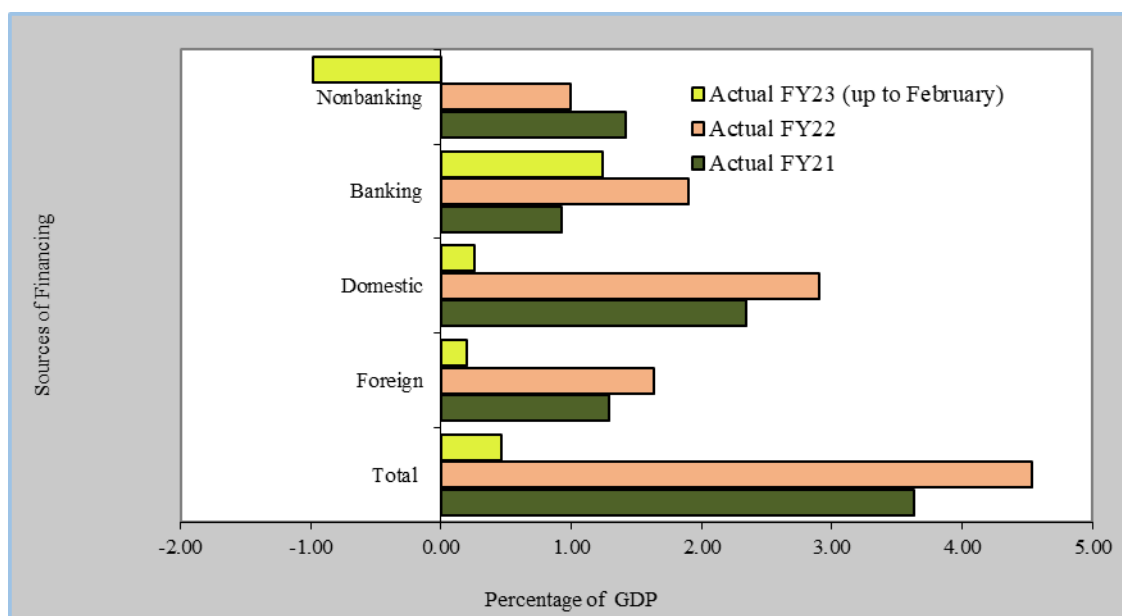
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year:2022-23		Accounts FY22 up to February	Accounts FY23 up to February
	Budget	Revised	Accounts February		Budget	Accounts February		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing- Net	97,738	77,020	2,509	65,021	95,458	404	11,921	8,967
1.1 Foreign Borrowing	112,188	91,812	3,193	78,323	112,458	404	20,387	18,642
1.2 Amortization	-14,450	-14,792	-684	-13,302	-17,000	0	-8,466	-9,675
2.0 Domestic Borrowing	113,453	124,288	-8,706	115,191	146,335	4,943	-14,888	11,535
2.1 Borrowing from Banking System (Net)	76,452	87,287	-1,332	75,533	106,334	11,531	32,614	55,249
2.1.1 Long-Term Debt (Net)	51,600	62,435	2,113	49,051	68,192	9,045	28,171	27,935
2.1.2 Short-Term Debt (Net)	24,852	24,852	-3,445	26,482	38,142	2,486	4,443	27,315
2.2 Non-Bank Borrowing (Net)	37,001	37,001	-7,374	39,658	40,001	-6,588	-47,503	-43,715
2.2.1 National Savings Schemes (Net)	32,000	32,000	2,563	20,284	35,000	1,468	14,651	5,363
2.2.2 Others	5,001	5,001	-9,937	19,374	5,001	-8,056	-62,153	-49,078
Total - Financing:	211,191	201,308	-6,197	180,212	241,793	5,347	-2,967	20,501
(In percent of GDP) (base: 2015-16):	5.32	5.07	-0.16	4.54	5.43	0.12	-0.07	0.46

Figure 8: Sources of Financing Deficit



For FY23, up to February, 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 (February)	Actual FY22 (up to February)	Actual FY22	Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)
General Public Services	97,443	96,615	1,716	33,611	63,706	116,828	3,733	39,153
LGRD	6,359	6,334	474	2,758	6,010	6,948	482	2,782
Defence	35,448	35,345	3,348	18,412	33,819	38,110	17	13,794
Public Order and safety	25,898	25,658	1,585	13,115	23,380	27,524	1,539	12,762
Education & technology	48,230	48,331	3,059	26,643	43,790	51,637	4,444	28,018
Health	17,172	17,180	944	6,829	13,564	18,199	939	7,235
Social Security and Welfare	27,232	28,527	1,252	8,758	26,809	28,589	1,664	9,148
Housing	1,803	1,755	180	578	1,598	1,892	196	546
Recreation, Culture and Religious Affairs	2,315	2,278	133	1,089	2,036	2,400	121	1,137
Fuel and Energy	117	112	10	73	117	129	5	54
Agriculture	18,686	21,302	1,709	10,174	22,978	25,978	5,555	17,611
Industrial & Economic Services	1,352	1,509	60	836	1,224	1,442	104	573
Transport and Communication	10,859	10,432	576	4,336	8,873	11,356	434	3,910
Interest	68,589	71,244	4,406	46,029	77,767	80,375	3,929	56,222
Total – Operating Revenue Expenditure	361,504	366,622	19,452	173,240	325,670	411,407	23,162	192,945

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 (February)	Actual FY22 (up to February)	Actual FY22	Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)	Actual FY23 (up to February) as % Budget FY23
Sub-total = GPS	97,443	96,615	1,716	33,611	63,706	116,828	3,733	39,153	33.5
Office of the President	29	27	1	12	21	31	1	12	39.2
Parliament	334	314	15	128	229	340	15	129	37.9
Prime Minister's Office	680	643	41	320	578	800	51	397	49.7
Cabinet Division	183	146	4	31	116	84	4	31	37.5
Election Commission	1,010	1,036	88	581	994	789	38	273	34.6
Ministry of Public Administration	2,994	2,934	152	1,242	2,264	3,448	118	1,247	36.2
Public Service Commission	79	75	3	38	74	88	3	45	51.5
Finance Division	87,027	86,511	1,308	28,900	55,182	105,390	3,441	35,940	34.1
Internal Resources Division	2,735	2,497	75	657	1,546	2,975	36	643	21.6
Financial Institutions Division	122	154	2	1,236	1,842	93	1	48	51.4
Economic Relations Division	326	452	2	233	371	816	2	178	21.8
Planning Division/2	92	76	4	42	70	91	7	39	43.0

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY22	Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)	Actual FY23 (up to February) as % Budget FY23
Implementation, Monitoring and Evaluation Division	51	52	2	12	45	65	2	14	21.6
Statistics and Informatics Division	252	232	12	103	175	271	13	98	36.0
Ministry of Foreign Affairs	1,526	1,466	9	78	198	1,547	0	58	3.7
Sub-total = LGRD	6,359	6,334	474	2,758	6,010	6,948	482	2,782	40.0
Local Government Division	5,322	5,163	438	2,028	4,641	5,861	453	2,440	41.6
Rural Development and Co-operatives Division	652	786	33	708	989	681	24	320	47.1
Ministry of Chittagong Hill Tracts Affairs	386	385	3	22	379	406	5	22	5.5
Sub-total = Defence	35,448	35,345	3,348	18,412	33,819	38,110	17	13,794	36.2
Ministry of Defence - Defence Services	33,615	33,375	3,245	17,436	31,788	36,156	17	13,114	36.3
Ministry of Defence - Others Services	1,789	1,923	102	953	1,979	1,909	0	665	34.8
Armed Forces Division	44	48	2	23	52	45	0	15	34.4
Sub-total=POS	25,898	25,658	1,585	13,115	23,380	27,524	1,539	12,762	46.4
Supreme Court	225	224	13	121	199	230	15	105	45.8
Law and Justice Division	1,464	1,435	79	677	1,141	1,612	78	634	39.3
Public Security Division	21,485	21,494	1,343	11,111	19,941	22,980	1,314	10,994	47.8
Legislative and Parliamentary Affairs Division	36	35	4	21	31	39	1	16	40.4
Anti Corruption Commission	138	124	6	53	96	160	7	60	37.4
Security Services Division	2,550	2,346	140	1,132	1,973	2,503	123	952	38.1
Sub-total = Edu	48,230	48,331	3,059	26,643	43,790	51,637	4,444	28,018	54.3
Ministry of Primary and Mass Education	18,292	19,014	1,129	9,495	16,423	20,119	1,435	10,068	50.0
Secondary and Higher Education Division	22,167	21,751	1,370	13,236	20,527	23,360	2,481	13,877	59.4
Ministry of Science and Technology	570	563	119	390	553	602	45	329	54.6
Information and Communication Technology Division	358	367	22	195	358	386	9	168	43.6
Technical and Madrasah Education Division	6,843	6,636	420	3,327	5,928	7,170	474	3,576	49.9
Sub-total = Health	17,172	17,180	944	6,829	13,564	18,199	939	7,235	39.8
Health Services Division	12,914	13,151	693	5,029	10,444	13,430	749	5,458	40.6
Medical Education and Family Welfare Division	4,259	4,029	251	1,800	3,119	4,768	190	1,777	37.3
Sub-total = SSW	27,232	28,527	1,252	8,758	26,809	28,589	1,664	9,148	32.0
Ministry of Social Welfare	8,606	8,570	245	3,897	8,316	9,401	1,137	4,185	44.5
Ministry of Women and Children Affairs	3,333	3,300	31	685	3,121	3,507	40	461	13.1
Ministry of Food	4,032	5,056	2	33	4,696	4,335	1	31	0.7
Ministry of Disaster Management and Relief	5,319	5,566	364	832	4,929	5,494	479	1,555	28.3

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY22	Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)	Actual FY23 (up to February) as % Budget FY23
Ministry of Liberation Affairs	5,941	6,036	609	3,311	5,747	5,851	8	2,916	49.8
Sub-total = HCS	1,803	1,755	180	578	1,598	1,892	196	546	28.9
Ministry of Housing and Public Works	1,803	1,755	180	578	1,598	1,892	196	546	28.9
Sub-total = RCRA	2,315	2,278	133	1,089	2,036	2,400	121	1,137	47.4
Ministry of Information	810	827	54	450	751	816	38	472	57.8
Ministry of Cultural Affairs	367	367	10	177	348	390	22	184	47.3
Ministry of Religious Affairs	296	279	16	85	240	318	8	118	37.0
Ministry of Youth and Sports	842	805	53	377	697	876	52	363	41.5
Sub-total = FE	117	112	10	73	117	129	5	54	42.4
Energy and Mineral Resources Division	68	66	9	47	74	72	4	29	39.7
Power Division	49	47	1	26	42	57	1	26	45.7
Sub-total = Agr	18,686	21,302	1,709	10,174	22,978	25,978	5,555	17,611	67.8
Ministry of Agriculture/3	13,167	15,742	1,513	7,857	18,207	19,881	5,194	14,786	74.4
Ministry of Fisheries and Livestock	1,649	1,610	81	574	1,009	1,726	86	581	33.6
Ministry of Environment and Forest	681	671	35	299	639	762	32	368	48.2
Ministry of Land	1,233	1,233	75	622	1,081	1,351	76	605	44.8
Ministry of Water Resources	1,956	2,047	5	822	2,042	2,258	167	1,272	56.3
Sub-total = IES	1,352	1,509	60	836	1,224	1,442	104	573	39.7
Ministry of Commerce	288	270	5	72	153	300	13	83	27.7
Ministry of Labour and Employment	179	139	8	62	111	199	8	63	31.8
Ministry of Industries	358	593	23	492	585	376	59	217	57.6
Ministry of Expatriates' Welfare and Overseas Employment	320	310	16	116	199	357	16	116	32.5
Ministry of Textiles and Jute	207	198	7	94	177	210	8	94	44.9
Sub-total = TC	10,859	10,432	576	4,336	8,873	11,356	434	3,910	34.4
Road Transport and Highways Division	4,900	4,704	193	1,561	3,723	5,352	249	1,588	29.7
Ministry of Railways	3,984	3,778	302	1,737	3,343	3,924	1	1,364	34.7
Ministry of Shipping	783	764	6	351	717	821	138	483	58.8
Ministry of Civil Aviation and Tourism	49	46	1	24	43	72	1	32	44.8
Posts and Telecommunications Division	1,135	1,134	74	662	1,039	1,181	45	441	37.3
Bridges Division	7	6	0	2	7	7	0	2	26.5
Sub-total = Interest	68,589	71,244	4,406	46,029	77,767	80,375	3,929	56,222	69.9
Domestic	62,000	65,000	4,165	42,824	73,214	73,175	3,929	53,487	73.1
Foreign	6,589	6,244	242	3,205	4,554	7,200	0	2,734	38.0
Total Operating Revenue Expenditure	361,504	366,622	19,452	173,240	325,670	411,407	23,162	192,945	46.9

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to February)	Budget FY23	Actual FY23 (up to February)	Actual FY22 (up to February) as % of Budget FY22	Actual FY23 (up to February) as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	62,856	38,704	74,266	37,090	55.5	49.9
Pay of Officers	11,091	10,999	9,158	5,966	11,958	6,306	53.8	52.7
Pay of Establishment	25,751	26,275	23,858	15,667	27,340	15,592	60.8	57.0
Allowances	32,904	34,263	29,840	17,072	34,968	15,192	51.9	43.4
Goods and Services	36,162	34,980	31,774	14,494	38,986	13,544	40.1	34.7
Supplies and Services	26,121	25,300	23,025	10,792	28,234	10,845	41.3	38.4
Repairs Maintenance and Rehabilitation	10,041	9,680	8,749	3,702	10,751	2,698	36.9	25.1
Interest Payments	68,589	71,244	77,767	46,029	80,375	56,222	67.1	69.9
Domestic	62,000	65,000	73,214	42,824	73,175	53,487	69.1	73.1
Foreign	6,589	6,244	4,554	3,205	7,200	2,734	48.6	38.0
Subsidies and Incentives and Current Transfers	149,235	159,995	135,316	61,715	174,926	81,453	41.4	46.6
Subsidies	34,498	46,151	41,991	15,575	56,535	33,251	45.1	58.8
Grants in Aid	69,945	67,794	57,128	32,606	67,210	28,788	46.6	42.8
Pensions and Gratuities	28,209	28,536	20,088	12,497	31,037	13,038	44.3	42.0
Others	4,957	3,489	2,701	1,038	4,919	1,236	20.9	25.1
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	160,942	373,244	188,308	48.9	50.5
Acquisition of Assets and Works (B)	21,467	21,344	17,657	7,316	22,975	4,483	34.1	19.5
Acquisition of Assets	20,309	20,099	16,756	6,899	21,904	4,301	34.0	19.6
Acquisition of Land	1,158	1,245	901	417	1,071	182	36.0	17.0
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	325,371	168,259	396,219	192,791	48.0	48.7
Investments in Shares and Equities (C)	11,148	4,667	299	163	15,143	154	1.5	1.0
Share Capital	11,148	4,667	299	163	15,143	154	1.5	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	7,479	38,164	4,637	22.9	12.2
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	325,670	168,421	411,408	192,945	46.6	46.9

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 (February)	Actual FY22 (up to February)	Actual FY22	Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)	Actual FY22 (up to February) as % of Revised Budget FY22	Actual FY23 (up to February) as % Budget FY23
Sub-total = GPS	15,270.23	14,291.64	431.36	2,257.48	11,806.28	17,842.90	489.28	4,290.34	15.80	24.05
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	197.26	587.42	3,283.39	4,975.33	185.75	1,779.60	15.60	35.77
Cabinet Division	55.12	44.49	0.02	0.15	4.48	53.29	0.00	0.33	0.33	0.62
Election Commission	718.28	768.28	6.28	373.12	665.42	749.00	12.15	132.63	48.57	17.71
Ministry of Public Administration	782.39	545.82	7.91	162.00	420.03	663.23	4.10	64.43	29.68	9.71
Public Service Commission	36.16	21.20	0.16	0.65	10.71	36.00	1.11	2.24	3.06	6.23
Finance Division	4,761.90	4,574.89	19.26	100.07	2,604.47	6,303.25	6.43	1,284.91	2.19	20.38
Internal Resources Division (IRD)	387.91	254.80	19.39	51.47	176.34	502.47	0.00	1.20	20.20	0.24
Financial Institutions Division	2,437.34	2,483.25	171.95	910.78	3,056.10	2,758.65	273.15	969.21	36.68	35.13
Economic Relations Division	66.42	53.81	1.91	5.37	46.58	76.68	0.44	3.76	9.98	4.90
Planning Division/2	1,040.67	109.06	4.81	29.96	64.95	1,272.24	0.97	10.40	27.47	0.82
Implementation Monitoring and Evaluation Division	205.85	155.74	0.12	1.08	154.10	209.55	0.16	1.44	0.69	0.69
Statistics and Informatics Division	1,421.23	1,388.98	1.80	23.89	1,277.88	139.00	5.02	40.18	1.72	28.91
Ministry of Foreign Affairs	129.18	125.48	0.50	11.53	41.82	103.41	0.00	0.00	9.19	0.00
Sub-total = LGRD	35,833.43	36,190.79	1,317.28	10,822.86	30,940.13	37,742.55	1,065.73	9,156.12	29.91	24.26
Local Government Division	33,897.77	34,446.88	1,094.64	10,008.62	29,270.52	35,845.94	1,012.81	8,632.46	29.06	24.08
Rural Development and Co-operatives Division	1,139.33	814.97	168.76	443.10	787.91	964.43	41.21	259.66	54.37	26.92
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	53.88	371.14	881.71	932.18	11.71	264.00	39.95	28.32
Sub-total = Defence	1,831.54	1,780.35	11.32	84.03	1,451.50	1,885.00	0.68	87.89	4.72	4.66
Ministry of Defence - Defence Services	1,831.54	1,780.35	11.32	84.03	1,451.50	1,885.00	0.68	87.89	4.72	4.66
Sub-total=POS	3,226.13	3,490.87	153.59	588.83	2,813.18	3,628.48	236.20	491.65	16.87	13.55
Law and Justice Division	349.39	387.39	0.02	84.67	210.77	310.71	6.86	49.52	21.86	15.94
Public Security Division	1,597.08	1,767.11	139.57	402.17	1,507.98	1,613.73	63.19	197.20	22.76	12.22
Legislative and Parliamentary Affairs Division	0.60	0.56	0.00	0.55	0.55	1.00	0.13	0.34	97.96	34.25
Anti Corruption Commission	21.15	12.82	0.21	1.32	5.12	18.71	0.08	0.26	10.28	1.37
Security Services Division	1,257.91	1,322.99	13.78	100.12	1,088.76	1,684.33	165.95	244.34	7.57	14.51
Sub-total = Edu	46,648.79	39,409.85	1,111.22	9,451.97	33,353.00	48,340.49	1,747.28	7,519.37	23.98	15.56
Ministry of Primary and Mass Education	8,022.49	9,207.34	473.85	2,581.87	7,039.65	11,641.55	404.54	1,748.47	28.04	15.02
Secondary and Higher Education Division	14,319.51	10,659.73	341.76	3,763.95	8,443.57	16,600.54	1,240.38	3,726.30	35.31	22.45
Ministry of Science and Technology	20,633.86	15,894.15	193.60	1,921.94	14,517.31	16,011.46	30.83	1,009.91	12.09	6.31
Information and Communication Technology Division	1,362.47	1,275.47	55.26	506.74	1,283.77	1,529.94	44.84	514.93	39.73	33.66
Technical and Madrasah	2,310.46	2,373.16	46.76	677.47	2,068.70	2,557.00	26.69	519.77	28.55	20.33

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY22	Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)	Actual FY22 (up to February) as % of Revised Budget FY22	Actual FY23 (up to February) 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	9.90
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	9.65
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	11.28
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	25.60
Ministry of Social Welfare	519.12	452.53	12.62	67.06	400.80	798.81	20.54	124.11	14.82	21.89
Ministry of Women and Children Affairs	857.46	803.23	35.35	230.41	770.86	783.44	31.00	189.88	28.69	28.98
Ministry of Food	679.38	641.16	26.27	220.43	613.33	1,336.45	6.32	99.36	34.38	15.56
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	26.05
Ministry of Liberation Affairs	401.59	707.96	48.52	98.73	660.45	1,132.79	40.99	340.05	13.95	35.88
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	39.67
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	39.67
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	51.58
Ministry of Information	198.57	233.59	14.91	62.52	224.92	282.00	13.76	46.00	26.77	17.31
Ministry of Cultural Affairs	220.38	211.45	9.48	71.73	208.47	247.34	3.82	69.49	33.92	29.79
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	65.04
Ministry of Youth and Sports	279.89	459.17	14.37	79.86	443.42	405.69	1.99	84.19	17.39	21.21
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	12.26
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	10.15
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	12.42
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	29.52
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	29.98
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	23.76
Ministry of Environment and Forest	541.68	552.69	24.95	135.88	412.11	738.69	13.37	56.42	24.59	8.33
Ministry of Land	994.70	795.52	43.18	132.97	461.83	1,032.54	7.17	39.49	16.71	5.30
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	35.90
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	19.19
Ministry of Commerce	395.46	109.54	0.62	4.01	99.11	244.90	0.20	7.48	3.66	3.09
Ministry of Labour and Employment	185.73	221.08	4.40	20.76	125.67	158.00	2.45	46.68	9.39	30.69
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	26.93
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	9.04
Ministry of Textiles and Jute	484.50	416.14	24.22	100.02	381.01	419.00	19.26	74.02	24.03	18.46
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	21.00
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	21.85
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 (February)	Actual FY22 (up to February)	Actual FY22	Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)	Actual FY22 (up to February) as % of Revised Budget FY22	Actual FY23 (up to February) 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	19.55
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	14.63
Posts and Telecommunications Division	1,420.09	798.69	10.63	194.99	427.28	1,312.91	1.12	267.33	24.41	26.52
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	20.15

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2021-22					Fiscal Year 2022-23		
		Budget FY22	Revised Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY22	Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)
Tax Revenue (a+b)	269,801.3	345,999.9	346,000.0	29,076.3	210,851.9	299,293.2	387,998.6	23,216.2	209,042.7
a. NBR	263,885.5	329,999.6	329,999.4	28,538.2	206,810.7	292,880.0	370,000.0	22,581.8	204,156.9
a.1 Income	87,343.8	104,951.0	105,324.0	6,847.5	56,556.5	96,121.2	121,020.0	7,059.6	61,669.2
a.2 VAT	103,357.9	127,745.1	127,567.8	12,458.7	86,480.0	116,993.3	141,191.6	8,809.4	82,693.0
a.3 Supplementary	38,574.6	54,465.3	54,502.9	3,951.1	29,124.8	41,186.7	58,524.5	3,606.7	29,337.2
a.4 Import	31,591.7	37,907.2	38,051.2	4,623.4	31,533.8	34,368.2	43,994.3	2,320.0	26,186.7
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	577.9	2,526.1	3,106.7	4,126.7	638.2	3,253.5
a.6 Other Taxes	526.6	1,050.0	675.0	79.7	588.8	1,103.0	1,080.0	147.8	1,014.5
b. Non-NBR	5,915.7	16,000.4	16,000.6	538.1	4,041.2	6,413.2	17,998.6	634.4	4,885.8
b.1 Narcotics & Liquor	78.9	137.6	137.9	6.5	55.9	100.4	151.7	8.6	83.8
b.2 Vehicles	1,504.2	800.0	800.0	136.1	1,039.6	1,642.5	1,264.0	137.6	1,120.3
b.3 Land Revenue	917.0	1,882.2	2,113.2	61.3	493.4	859.6	2,084.5	80.5	642.8
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	298.3	2,180.5	3,391.3	13,878.7	367.9	2,744.7
b.5 Surcharge	509.1	563.4	562.4	35.8	271.8	419.4	619.7	39.8	294.2
c. Non-tax Revenue	58,861.6	43,001.5	42,998.9	3,372.8	22,870.1	35,077.5	45,006.0	2,660.5	24,418.7
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	65.8	4,241.2	5,019.4	1,884.2	537.8	1,299.5
c.2 Interest	8,072.3	15,587.6	18,849.1	214.8	1,323.6	1,950.1	16,669.7	138.4	3,937.8
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	201.4	1,525.3	2,362.7	7,920.7	238.6	1,809.9
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	95.3	776.7	1,093.9	478.2	92.8	806.7
c.5 Receipts for Services Rendered	3,267.3	5,456.1	4,737.5	379.1	2,831.6	4,695.8	6,768.3	397.3	3,554.0
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	18.6	344.2	891.3	350.4	27.9	477.5
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	68.2	548.7	826.1	1,127.5	54.2	505.7
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	182.5	1,861.7	2,806.8	2,350.1	165.2	1,376.2
c.9 Other Non-Tax Revenue and Receipts	39,025.3	7,110.3	5,920.6	2,139.0	9,351.2	15,131.4	7,159.8	1,003.1	10,480.7
c. 10 Capital Revenue	245.9	329.0	324.9	8.0	65.8	300.0	297.1	5.3	170.9
Total Revenue (a+b+c)	328,662.9	389,001.4	388,998.9	32,449.1	233,722.0	334,370.7	433,004.6	25,876.7	233,461.4

		Fiscal Year 2021-22					Fiscal Year 2022-23		
	Actual FY20	Budget FY22	Revised Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY22	Budget FY23	Actual FY23 (February)	Actual FY23 (up to February)
d. Tax-GDP Ratio (base 2015-16)	7.64	8.71	8.71	0.73	5.31	7.54	8.72	0.52	4.70
e. Revenue-GDP ratio (base 2015-16)	9.31	9.79	9.79	0.82	5.88	8.42	9.73	0.58	5.25

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 February/Actual FY22 up to February)*100	(Actual FY23 up to February/ Budget FY23)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	129.6	112.1	89.5	99.1	53.9
a. NBR	100.0	126.3	112.1	87.6	98.7	55.2
a.1 Income	100.4	125.9	114.9	28.7	109.0	51.0
a.2 VAT	99.9	120.7	110.7	35.0	95.6	58.6
a.3 Supplementary	100.1	142.1	107.4	12.3	100.7	50.1
a.4 Import	100.4	128.0	115.6	10.3	83.0	59.5
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	128.8	78.8
a.6 Other Taxes	64.3	97.9	160.0	0.3	172.3	93.9
b. Non-NBR	100.0	280.6	112.5	1.9	120.9	27.1
b.1 Narcotics & Liquor	100.2	151.1	110.0	0.0	150.0	55.2
b.2 Vehicles	100.0	77.0	158.0	0.5	107.8	88.6
b.3 Land Revenue	112.3	242.5	98.6	0.3	130.3	30.8
b.4 Stamp Duty	98.2	409.3	112.0	1.0	125.9	19.8
b.5 Surcharge	99.8	147.7	110.2	0.1	108.2	47.5
c. Non-tax Revenue	100.0	128.3	104.7	10.5	106.8	54.3
c.1 Dividend and Profit	76.5	37.5	119.4	1.5	30.6	69.0
c.2 Interest	120.9	854.8	88.4	0.6	297.5	23.6
c.3 Administrative Fees and Charges	99.5	335.2	110.4	0.7	118.7	22.8
c.4 Fines Penalties and Forfeiture	90.7	43.7	114.2	0.3	103.9	168.7
c.5 Receipts for Services Rendered	86.8	144.1	142.9	1.4	125.5	52.5
c.6 Rents Leases and Recoveries	135.6	39.3	56.3	0.3	138.7	136.3
c.7 Tolls and Levies	100.0	136.5	112.3	0.2	92.2	44.9
c.8 Non-Commercial Sales	71.4	83.7	99.1	0.8	73.9	58.6
c.9 Other Non-Tax Revenue and Receipts	83.3	47.3	120.9	4.5	112.1	146.4
c.10 Capital Revenue	98.7	99.0	91.4	0.1	259.8	57.5
Total Revenue (a+b+c)	100.0	129.5	111.3	100.0	99.9	53.9

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

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