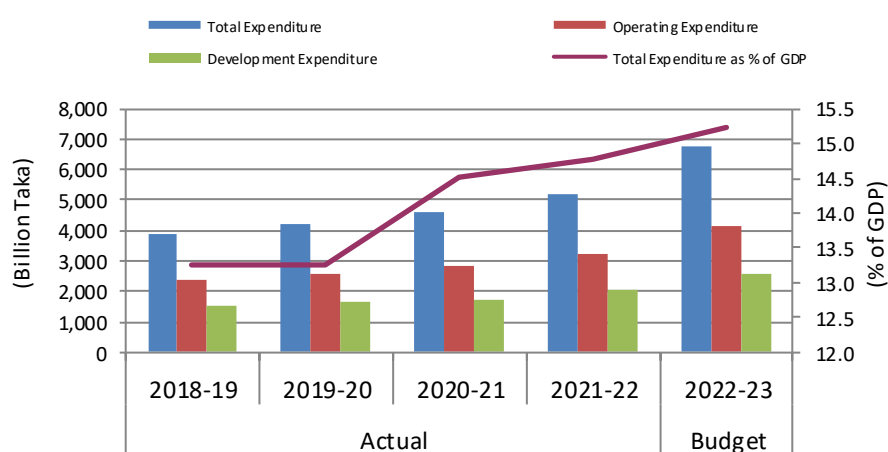


# Monthly Report on Fiscal Position

## May 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 May, 2023 in the current fiscal year (FY23) is 74.5 percent of the operating budget estimates. Actual development expenditure during the same period is 45.85 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 May 2023, 73.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.2 percent). Total NBR tax collection is 74.9 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 May 2023, in FY23, overall balance (excluding grants) witnessed a negative value which was 2.41 percent of GDP.*

# MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

## 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 Sector<sup>2</sup>**

(IN CRORE TAKA)

Sectors	Fiscal Year 2021-22					Fiscal Year 2022-23						
	Budget FY22	Revised Budget FY22	Actual Expenditure FY22	Sector's Share in Actual FY22 (in %)	Actual FY22 as % of Revised Budget FY22	Budget FY23	Revised Budget FY23	Budget FY23 as % of Budget FY22	Revised Budget FY23 as % of Revised Budget FY22	Revised Budget FY23 as % of Actual FY22	Actual FY23 (up to May)	Actual FY23 (up to May) as % of Revised Budget FY23
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	97,443	96,615	63,706	19.6	65.9	116,828	106,355	119.9	110.1	166.9	63,438	59.6
LGRD	6,359	6,334	6,012	1.8	94.9	6,948	6,695	109.3	105.7	111.3	4,894	73.1
Defense	35,448	35,345	33,819	10.4	95.7	38,110	34,439	107.5	97.4	101.8	23,553	68.4
POS	25,898	25,658	23,387	7.2	91.1	27,524	25,377	106.3	98.9	108.5	18,342	72.3
Edu	48,230	48,331	43,790	13.4	90.6	51,637	51,484	107.1	106.5	117.6	40,937	79.5
Health	17,172	17,180	13,575	4.2	79.0	18,199	17,565	106.0	102.2	129.4	10,968	62.4
SSW	27,232	28,527	26,810	8.2	94.0	28,589	29,825	105.0	104.5	111.2	20,285	68.0
Housing	1,803	1,755	1,614	0.5	92.0	1,892	1,899	105.0	108.2	117.7	1,104	58.2
RCRA	2,315	2,278	2,036	0.6	89.4	2,400	2,383	103.7	104.6	117.1	1,689	70.9
F&E	117	112	117	0.0	104.0	129	102	109.6	90.6	87.0	77	76.1
Agri	18,686	21,302	22,978	7.1	107.9	25,978	35,647	139.0	167.3	155.1	29,763	83.5
IES	1,352	1,509	1,224	0.4	81.1	1,442	1,299	106.6	86.1	106.2	763	58.7
TC (Tarns & Com)	10,859	10,432	8,902	2.7	85.3	11,356	11,201	104.6	107.4	125.8	7,476	66.7
Interest Payment	68,589	71,244	77,779	23.9	109.2	80,375	90,013	117.2	126.3	115.7	85,236	94.7
Total	361,504	366,622	325,747	100	88.9	411,407	414,283	113.8	113.0	127.2	308,525	74.5

Some of the noteworthy features are:

- FY23 revised budget allocation is 13.0 percent higher than the FY22 revised budget estimates and 27.2 percent higher than FY22 actual expenditure;
- Up to May 2023, spending in Interest payment, Agriculture, Education, and Fuel and Energy were on the higher side. Sectors like Housing, Industries, Jute, Textiles, Commerce, Labor & Overseas (IES), General Public Services (GPS), Health, Social Security and Welfare (SSW), Transport and Communication, and Defense had comparatively less spending in operating expenditure.

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

<sup>2</sup>Notes: 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 Revised Budget FY23	40.1	25.9	2.7	8.6	21.7	0.9
Sector share in Actual expenditure FY23 (Up to May)	34.1	25.3	2.4	9.6	27.6	0.8

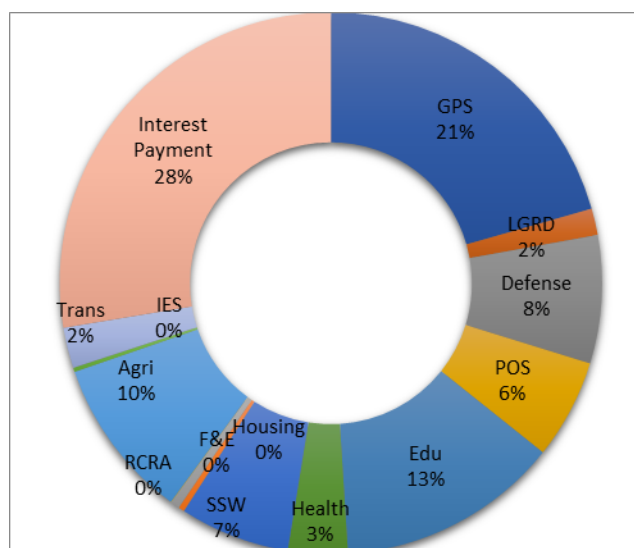
**Note:**

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

- Broadly in the revised budget for FY23, share of the administration and agriculture sectors has increased whereas allocations against all other categories got reduced in comparison to the actual expenditure in FY22;
- Till May 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 May 2023)



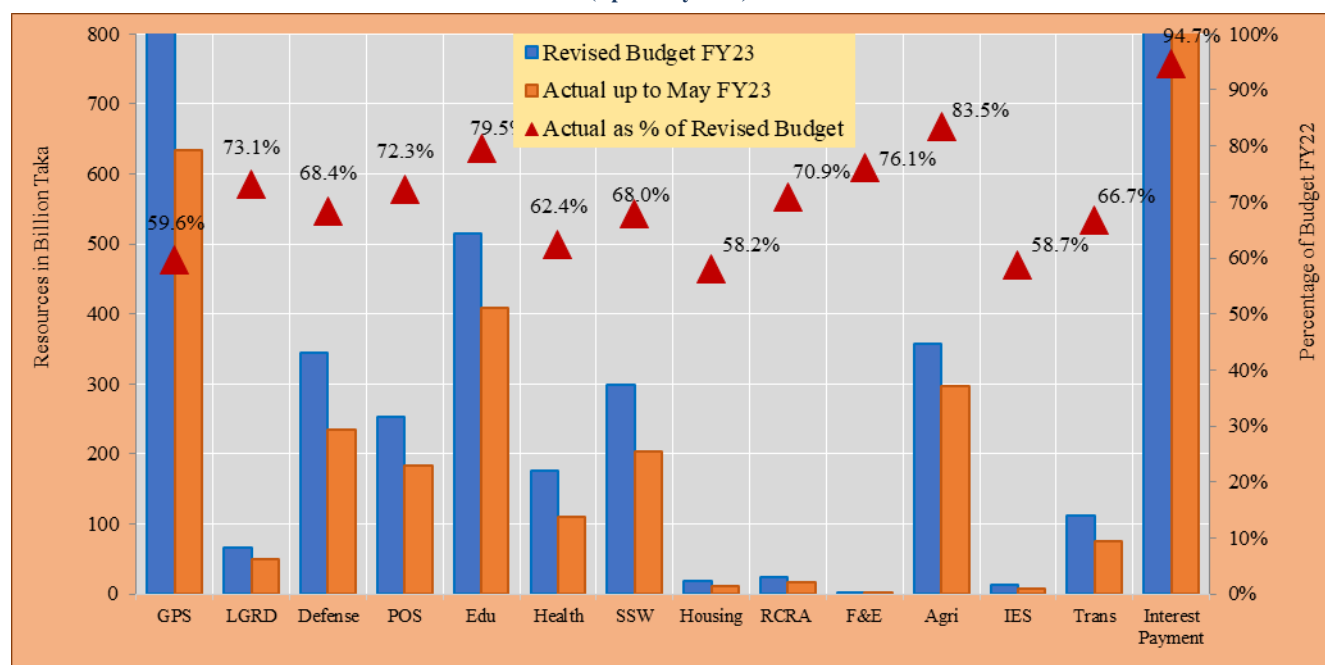
Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (28 percent) followed by General Public Service (21 percent), Education (13 percent), Agriculture (10 percent), Defense (08 percent), and Public Order & Safety (06 percent).

### 1.1.4 Sector-wise Utilization

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

**Figure 2: Operating Expenditure**  
(Up to May 2023)



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (94.7%), Agriculture (83.5%), Education (79.5%), Fuel and Energy (76.1%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

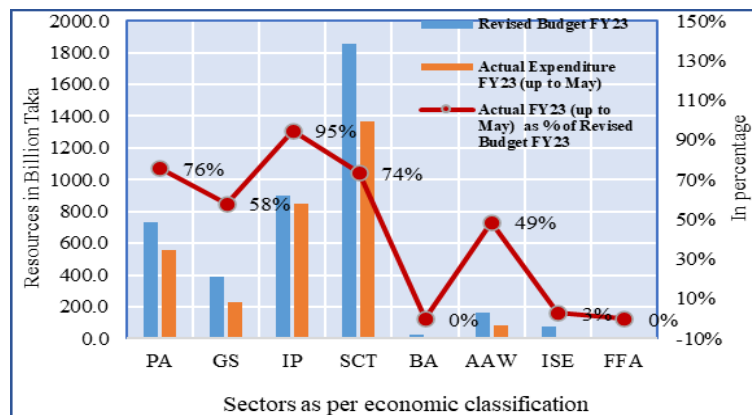
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY23), actual spending (operating) up to May is 74.5 percent of the revised budget estimate, which was 69.4 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

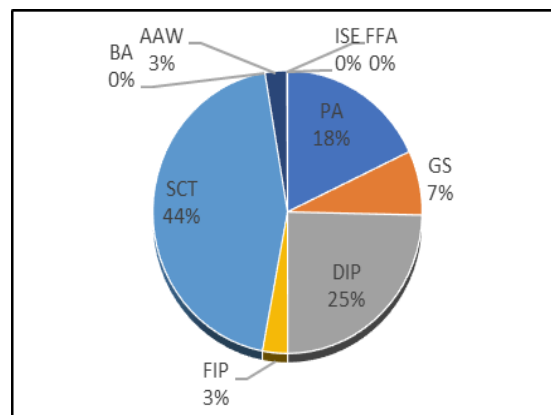
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 May 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 May 2023)**



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



Up to May 2023, utilization rate of total operating expenditure was 74.5 percent of the revised budget estimate. For some categories, like interest payment (95%), and pay and allowances (76%) 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**<sup>3</sup> is shown in **Table 3**.

- Up to May 2023, actual expenditure is 45.85 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 40.49 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (74.97 percent), Agriculture, Fisheries and Livestock (61.16 percent), HCS (61.15 percent), Industries, Jute, Textiles, Commerce, Labor & Overseas (60.87 percent), Social Security and Welfare (52.23 percent), Transport and Communication (50.05 percent), Fuel and Energy (46.75 percent), and Public Order and Safety (45.87 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.

<sup>3</sup>Development 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.



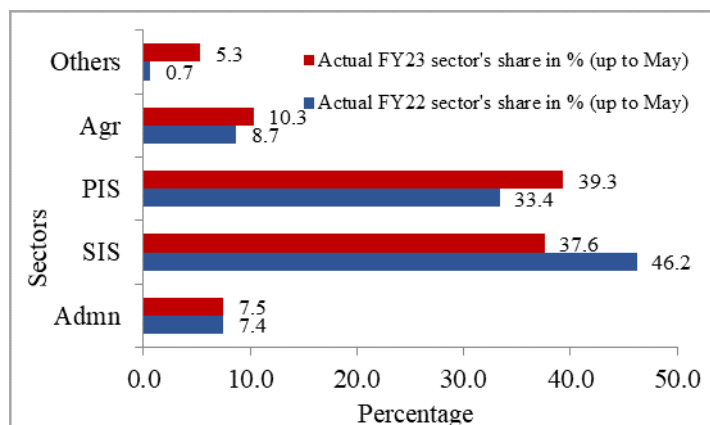
**Table 3: Allocation & Utilization Pattern of Development Expenditure**

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23						
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to May)	Sector's Share in Actual (up to May (%))	Actual FY22 as % of Revised FY22	Budget FY23	Revised Budget FY23	Actual FY23 (up to May)	Revised Budget FY23 as % of Revised FY22	Revised Budget FY23 as % of Actual FY22	Actual FY23 (up to May as % of Revised Budget FY23)	Actual FY23 sector's share in % (up to May)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
GPS	15,270	14,292	11,806	5,104	5.68	82.61	17,843	18,112	6,801	126.73	153.41	37.55	6.14
LGRD	35,833	36,191	30,897	17,772	19.78	85.37	37,743	41,374	17,852	114.32	133.91	43.15	16.11
Defence	1,832	1,780	1,451	181	0.20	81.53	1,885	1,838	349	103.23	126.62	19.01	0.32
POS	3,226	3,491	2,821	1,382	1.54	80.81	3,628	2,527	1,159	72.38	89.57	45.87	1.05
Edu	46,649	39,410	33,353	14,270	15.88	84.63	48,340	33,686	11,470	85.48	101.00	34.05	10.35
Health	15,558	15,094	11,480	3,485	3.88	76.05	18,665	12,184	3,344	80.72	106.13	27.45	3.02
SSW	7,089	7,163	6,172	3,405	3.79	86.16	8,786	9,256	4,834	129.22	149.97	52.23	4.36
HCS	4,543	5,088	4,927	2,602	2.90	96.83	4,929	6,798	4,158	133.61	137.97	61.15	3.75
RCRA	2,642	3,148	3,102	2,588	2.88	98.52	2,970	5,349	4,010	169.89	172.45	74.97	3.62
FE	27,367	24,406	22,638	6,560	7.30	92.75	25,937	27,088	12,664	110.99	119.66	46.75	11.43
AFL	13,225	13,669	12,828	7,794	8.67	93.85	16,130	18,654	11,408	136.46	145.41	61.16	10.30
IES	2,674	2,769	2,370	1,271	1.41	85.59	2,599	2,997	1,824	108.21	126.43	60.87	1.65
TC	61,171	55,447	51,439	23,458	26.10	92.77	70,161	61,745	30,903	111.36	120.04	50.05	27.90
Total	237,079	221,949	195,284	89,873	100.00	87.99	259,616	241,607	110,778	108.86	123.72	45.85	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 May, 2023 is presented in **Figure 5**.

➤ From the graph it appears that up to May, 2023 the maximum share of spending went to Physical Infrastructure (39.3 percent) followed by Social Infrastructure (37.6 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 COLLECTION<sup>4</sup>

### 3.1 TOTAL REVENUE

Following table shows revenue collection position up to May, 2023:

**Table 4: Revenue Collection Position**

(In Crore Taka)

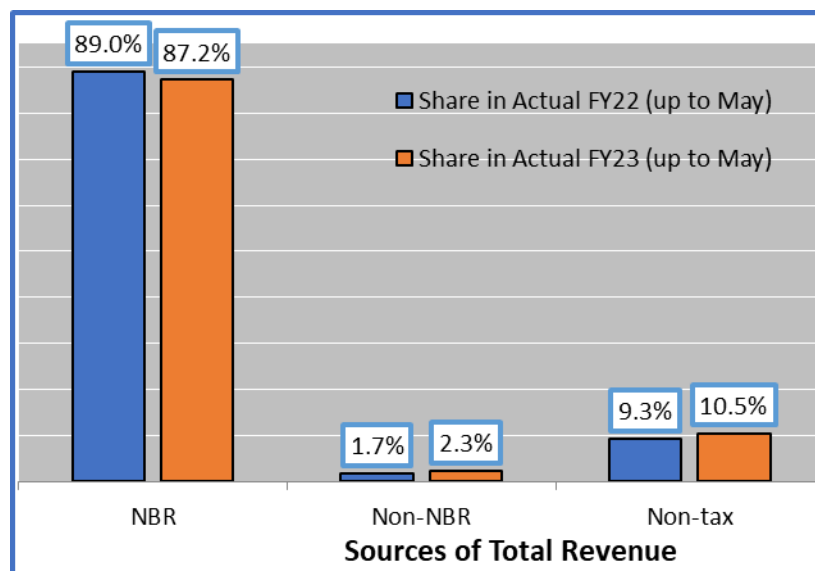
	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22	Actual (May)	Actual FY22 (up to May)	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23 (up to May) as % of Revised Budget FY23
<b>Tax Revenue (a+b)</b>	346,000	346,000	299,613	29,792	306,666	387,999	388,000	31,634	284,453	73.3
a. NBR	330,000	329,999	292,910	29,252	300,781	370,000	370,000	30,909	277,174	74.9
a.1 Income	104,951	105,324	96,136	7,288	82,582	121,020	121,094	9,473	87,319	72.1
a.2 VAT	127,745	127,568	117,009	12,454	125,569	141,192	146,227	12,192	110,038	75.3
a.3 Supplementary Duty	54,465	54,503	41,187	4,595	42,571	58,525	53,675	5,200	41,922	78.1
a.4 Import	37,907	38,051	34,368	4,675	46,172	43,994	43,994	3,747	32,595	74.1
a.5 Export duty	56	54	1	0	1	63	63	0	3	4.5
a.6 Excise	3,825	3,825	3,107	129	2,941	4,127	3,941	178	3,879	98.4
a.7 Other Taxes	1,050	675	1,103	111	946	1,080	1,006	118	1,418	140.9
b. Non-NBR	16,000	16,001	6,703	540	5,884	17,999	18,000	725	7,279	40.4
c. Non-tax Revenue	43,001	42,999	35,065	1,930	31,276	45,006	45,000	2,152	33,300	74.0
<b>Total Revenue (a + b + c)</b>	<b>389,001</b>	<b>388,999</b>	<b>334,678</b>	<b>31,722</b>	<b>337,942</b>	<b>433,005</b>	<b>433,000</b>	<b>33,786</b>	<b>317,753</b>	<b>73.4</b>
d. Tax-GDP Ratio (base 2015-16)	8.71	8.71	7.54	0.75	7.72	8.74	8.74	0.71	6.41	-
e. Revenue-GDP ratio (base 2015-16)	9.79	9.79	8.43	0.80	8.51	9.75	9.75	0.76	7.16	-

- Total revenue collection in FY22 was 8.43 percent of GDP and 86.04 percent of the revised budget target.
- In the revised budget of FY23, total revenue is estimated to be 9.75 percent of GDP. This figure is about 11.3 percent higher than the revised budget estimate of FY22, and 29.4 percent higher than the actual revenue collection in FY22.
- Up to May 2023, total revenue collection decreased by 6.0 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual revised target is 73.4 percent.

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

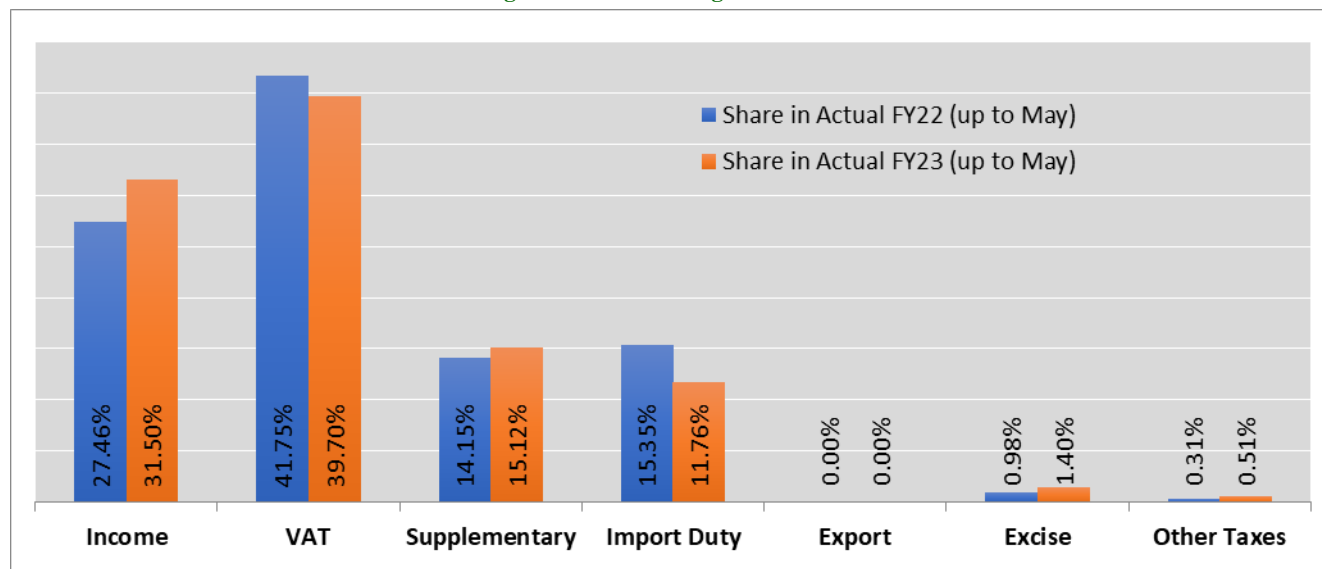
- Major share of the government revenue comes from NBR sources (87.2 percent up to May 2023).
- Growth rates of NBR and Non-NBR tax revenue are -7.8 percent and 23.7 percent respectively. On the other hand, non-tax revenue collection grew by 6.5 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual revised target were 73.3 and 74.0 percent respectively.

**Figure 6: Sources of Revenue Collection**



### 3.2 NBR TAX REVENUE

**Figure 7: Share Among NBR Taxes**



- In FY22 actual tax revenue collection was 7.54 percent of GDP
- Tax revenue collection target for FY23 is 8.74 percent of GDP. This is 12.1 percent higher than the revised budget of FY22 and 29.5 percent higher than the actual collection of the FY22.
- In FY23, up to May 2023, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.70 percent was collected from VAT, 31.50 percent from Income Tax, 15.12 percent from Supplementary Duty, 11.76 percent from Import Duty, and the rest from Excise, Export Duty, and other Taxes

## 4.0 Budget Deficit<sup>5</sup>

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

**Table 5: Budget Deficit**

(In crore taka)

Description	Year: 2021-22			Year: 2022-23			Accounts 2021-22 up to May	Accounts 2022-23 up to May
	Budget	Revised	Accounts May	Budget	Revised Budget	Accounts May		
1	2	3	4	5	6	7	8	9
<b>Revenues</b>	389,003	389,000	31,722	433,003	433000	33,787	337,943	317,761
Tax Revenue	346,001	346,003	29,792	388,002	388002	31,636	306,667	284,465
Non-Tax Revenue	43,003	43,000	1,930	45,004	45000	2,151	31,277	33,297
Foreign Grants	3,490	3,192	1	3,271	3263	13	80	454
<b>Revenue and Foreign Grants</b>	392,492	392,192	31,723	436,274	436263	33,800	338,023	318,215
<b>Non-Development Expenditure</b>	361,500	366,627	20,373	411,406	414283	37,864	254,554	308,525
Net Outlay for Food Account Operation	597	136	346	540	1097	-5,436	9,812	6,725
Loans & Advances (Net)	4,506	4,789	441	6,501	3520	-82	-4,640	-1,292
<b>Development Expenditure</b>	237,078	221,948	12,277	259,617	241607	26,947	89,873	110,778
Development Program financed from Revenue Budget	3,176	3,040	14	3,155	3732	287	968	2,354
Non-ADP Project	5,990	6,336	99	7,721	7436	416	1,723	2,561
Annual Development Programme	225,324	209,977	12,089	246,066	227566	25,790	85,961	104,295
Non-ADP FFW and Transfer	2,588	2,595	76	2,675	2873	453	1,221	1,569
<b>Total Expenditure</b>	603,680	593,499	33,438	678,064	660508	59,293	349,599	424,735
<b>Overall Balance (Including Grants)</b>	-211,188	-201,307	-1,715	-241,790	-224245	-25,493	-11,576	-106,520
<b>(In percent of GDP, base 2015-16)</b>	-5.32	-5.07	-0.04	-5.45	-5.05	-0.57	-0.29	-2.40
<b>Overall Balance (Excluding Grants)</b>	-214,678	-204,499	-1,716	-245,061	-227508	-25,506	-11,656	-106,974
<b>(In percent of GDP, base 2015-16)</b>	-5.41	-5.15	-0.04	-5.52	-5.12	-0.57	-0.29	-2.41

- 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 5.12 percent of GDP. Including grants the deficit is expected to be 5.05 percent of GDP;
- For FY23, actual overall balance up to May, 2023 (excluding grants) witnesses a negative value which was 2.41 percent of GDP.

<sup>5</sup>Budget deficit is calculated using the guidelines of the IMF.

## 5.0 Financing

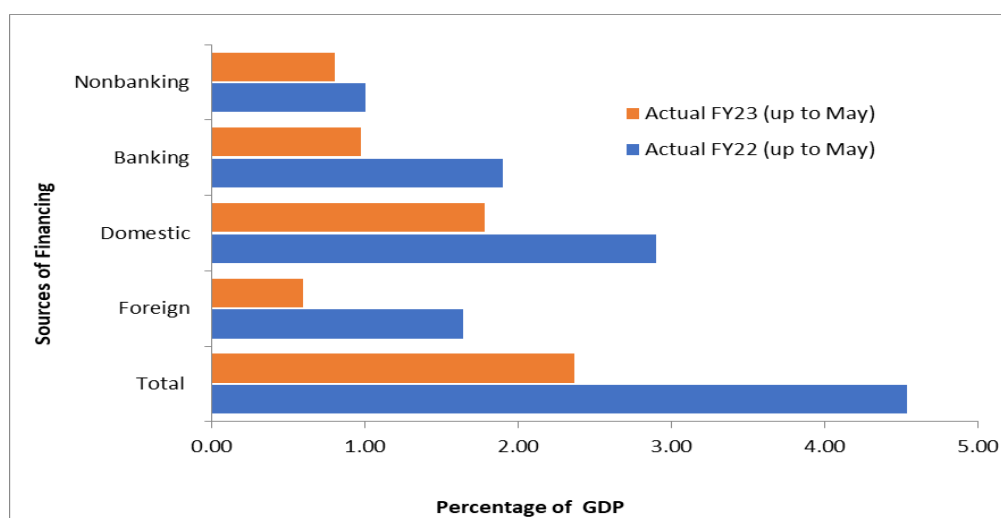
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

(In crore taka)

Description	Year: 2021-22			Year:2022-23			Accounts FY22 up to May	Accounts FY23 up to May
	Budget	Revised	Accounts May	Budget	Revised Budget	Accounts May		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	97,738	77,020	5,813	95,458	83,819	13,653	19,955	26,298
1.1 Foreign Borrowing	112,188	91,812	6,906	112,458	101,969	15,711	32,245	46,019
1.2 Amortization	-14,450	-14,792	-1,092	-17,000	-18,150	-2,058	-12,289	-19,720
2.0 Domestic Borrowing	113,453	124,288	-4,104	146,335	140,425	11,417	-8,442	78,902
2.1 Borrowing from Banking System (Net)	76,452	87,287	12,318	106,334	115,425	8,556	47,116	43,323
2.1.1 Long-Term Debt (Net)	51,600	62,435	5,270	68,192	73,900	7,500	39,026	46,935
2.1.2 Short-Term Debt (Net)	24,852	24,852	7,049	38,142	41,525	1,056	8,090	-3,611
2.2 Non-Bank Borrowing (Net)	37,001	37,001	-16,422	40,001	25,000	2,861	-55,558	35,579
2.2.1 National Savings Schemes (Net)	32,000	32,000	575	35,000	20,000	561	18,103	-2,827
2.2.2 Others	5,001	5,001	-16,997	5,001	5,000	2,301	-73,661	38,406
Total - Financing:	211,191	201,308	1,710	241,793	224,244	25,070	11,514	105,200
(In percent of GDP) (base: 2015-16):	5.32	5.07	0.04	5.45	5.05	0.56	0.29	2.37

**Figure 8: Sources of Financing Deficit**



For FY23, up to May, 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 (May)	Actual FY22 (up to May)	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)
General Public Services	97,443	96,615	2,261	52,875	116,828	106,355	3,726	63,438
LGRD	6,359	6,334	484	4,471	6,948	6,695	935	4,894
Defence	35,448	35,345	2,380	26,417	38,110	34,439	2,666	23,553
Public Order and safety	25,898	25,658	922	18,622	27,524	25,377	1,786	18,342
Education & technology	48,230	48,331	1,751	37,741	51,637	51,484	4,810	40,937
Health	17,172	17,180	731	10,195	18,199	17,565	1,174	10,968
Social Security and Welfare	27,232	28,527	2,481	16,126	28,589	29,825	6,611	20,285
Housing	1,803	1,755	43	944	1,892	1,899	270	1,104
Recreation, Culture and Religious Affairs	2,315	2,278	164	1,602	2,400	2,383	244	1,689
Fuel and Energy	117	112	5	102	129	102	6	77
Agriculture	18,686	21,302	2,464	14,327	25,978	35,647	4,698	29,763
Industrial & Economic Services	1,352	1,509	38	1,019	1,442	1,299	54	763
Transport and Communication	10,859	10,432	496	6,763	11,356	11,201	937	7,476
Interest	68,589	71,244	6,152	63,349	80,375	90,013	9,949	85,236
Total – Operating Revenue Expenditure	361,504	366,622	20,373	254,554	411,407	414,283	37,864	308,525

### 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 (May)	Actual FY22 (up to May)	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23 (up to May) as % Revised Budget FY23
<b>Sub-total = GPS</b>	97,443	96,615	2,261	52,875	116,828	106,355	3,726	63,438	59.6
Office of the President	29	27	1	17	31	28	2	18	63.4
Parliament	334	314	13	189	340	306	22	196	63.9
Prime Minister's Office	680	643	44	493	800	723	40	569	78.7
Cabinet Division	183	146	5	51	84	81	5	50	61.4
Election Commission	1,010	1,036	44	747	789	674	44	406	60.2
Ministry of Public Administration	2,994	2,934	149	1,804	3,448	3,191	210	1,804	56.5
Public Service Commission	79	75	6	59	88	86	6	67	78.5
Finance Division	87,027	86,511	1,840	46,621	105,390	95,987	3,290	58,861	61.3
Internal Resources Division	2,735	2,497	133	1,037	2,975	2,669	76	945	35.4
Financial Institutions Division	122	154	1	1,267	93	80	1	52	64.4
Economic Relations Division	326	452	2	242	816	691	5	232	33.6
Planning Division/2	92	76	4	59	91	69	4	52	76.0
Implementation, Monitoring and Evaluation Division	51	52	2	21	65	54	4	27	49.7

Ministries/Division	Fiscal Year 2021-22				Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23 (up to May) as % Revised Budget FY23
Statistics and Informatics Division	252	232	8	149	271	206	11	136	66.1
Ministry of Foreign Affairs	1,526	1,466	9	117	1,547	1,510	8	23	1.5
<b>Sub-total = LGRD</b>	6,359	6,334	484	4,471	6,948	6,695	935	4,894	73.1
Local Government Division	5,322	5,163	305	3,500	5,861	5,633	510	3,998	71.0
Rural Development and Co-operatives Division	652	786	179	939	681	621	22	468	75.3
Ministry of Chittagong Hill Tracts Affairs	386	385	1	32	406	441	403	429	97.3
<b>Sub-total = Defence</b>	35,448	35,345	2,380	26,417	38,110	34,439	2,666	23,553	68.4
Ministry of Defence - Defence Services	33,615	33,375	2,107	24,962	36,156	32,636	2,546	22,459	68.8
Ministry of Defence - Others Services	1,789	1,923	271	1,421	1,909	1,766	117	1,070	60.6
Armed Forces Division	44	48	2	34	45	37	2	25	65.9
<b>Sub-total=POS</b>	25,898	25,658	922	18,622	27,524	25,377	1,786	18,342	72.3
Supreme Court	225	224	9	173	230	209	13	152	73.0
Law and Justice Division	1,464	1,435	45	970	1,612	1,421	81	920	64.8
Public Security Division	21,485	21,494	813	15,819	22,980	21,458	1,527	15,754	73.4
Legislative and Parliamentary Affairs Division	36	35	4	29	39	33	2	21	63.7
Anti Corruption Commission	138	124	5	76	160	133	12	92	69.5
Security Services Division	2,550	2,346	46	1,555	2,503	2,122	150	1,401	66.0
<b>Sub-total = Edu</b>	48,230	48,331	1,751	37,741	51,637	51,484	4,810	40,937	79.5
Ministry of Primary and Mass Education	18,292	19,014	83	13,570	20,119	19,918	1,640	15,000	75.3
Secondary and Higher Education Division	22,167	21,751	1,125	18,395	23,360	23,588	2,536	19,890	84.3
Ministry of Science and Technology	570	563	106	527	602	578	88	439	76.0
Information and Communication Technology Division	358	367	8	228	386	335	10	232	69.2
Technical and Madrasah Education Division	6,843	6,636	429	5,022	7,170	7,065	537	5,375	76.1
<b>Sub-total = Health</b>	17,172	17,180	731	10,195	18,199	17,565	1,174	10,968	62.4
Health Services Division	12,914	13,151	640	7,665	13,430	13,261	958	8,459	63.8
Medical Education and Family Welfare Division	4,259	4,029	91	2,531	4,768	4,304	215	2,508	58.3
<b>Sub-total = SSW</b>	27,232	28,527	2,481	16,126	28,589	29,825	6,611	20,285	68.0
Ministry of Social Welfare	8,606	8,570	1,769	7,701	9,401	9,325	594	6,979	74.8
Ministry of Women and Children Affairs	3,333	3,300	97	1,114	3,507	3,608	292	913	25.3
Ministry of Food	4,032	5,056	1	47	4,335	4,842	4,174	4,207	86.9
Ministry of Disaster Management and Relief	5,319	5,566	189	2,197	5,494	6,233	1,103	3,249	52.1
Ministry of Liberation Affairs	5,941	6,036	425	5,067	5,851	5,816	448	4,937	84.9

Ministries/Division	Fiscal Year 2021-22				Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)	Actual FY23 (up to May) as % Revised Budget FY23
<b>Sub-total = HCS</b>	1,803	1,755	43	944	1,892	1,899	270	1,104	58.2
Ministry of Housing and Public Works	1,803	1,755	43	944	1,892	1,899	270	1,104	58.2
<b>Sub-total = RCRA</b>	2,315	2,278	164	1,602	2,400	2,383	244	1,689	70.9
Ministry of Information	810	827	31	615	816	854	108	684	80.1
Ministry of Cultural Affairs	367	367	31	261	390	367	19	260	70.8
Ministry of Religious Affairs	296	279	42	169	318	314	29	190	60.3
Ministry of Youth and Sports	842	805	60	556	876	848	88	556	65.6
<b>Sub-total = FE</b>	117	112	5	102	129	102	6	77	76.1
Energy and Mineral Resources Division	68	66	3	62	72	60	5	45	74.7
Power Division	49	47	2	40	57	41	1	32	78.1
<b>Sub-total = Agr</b>	18,686	21,302	2,464	14,327	25,978	35,647	4,698	29,763	83.5
Ministry of Agriculture/3	13,167	15,742	2,291	10,728	19,881	29,705	4,470	25,345	85.3
Ministry of Fisheries and Livestock	1,649	1,610	51	821	1,726	1,668	102	967	58.0
Ministry of Environment and Forest	681	671	79	493	762	720	48	518	72.0
Ministry of Land	1,233	1,233	36	903	1,351	1,331	77	903	67.9
Ministry of Water Resources	1,956	2,047	6	1,383	2,258	2,223	1	2,029	91.3
<b>Sub-total = IES</b>	1,352	1,509	38	1,019	1,442	1,299	54	763	58.7
Ministry of Commerce	288	270	7	118	300	254	7	119	46.9
Ministry of Labour and Employment	179	139	8	93	199	187	12	95	50.6
Ministry of Industries	358	593	5	507	376	332	6	243	73.2
Ministry of Expatriates' Welfare and Overseas Employment	320	310	7	168	357	332	19	175	52.7
Ministry of Textiles and Jute	207	198	10	133	210	194	9	131	67.4
<b>Sub-total = TC</b>	10,859	10,432	496	6,763	11,356	11,201	937	7,476	66.7
Road Transport and Highways Division	4,900	4,704	154	2,595	5,352	5,351	496	3,154	58.9
Ministry of Railways	3,984	3,778	264	2,676	3,924	3,882	329	2,817	72.6
Ministry of Shipping	783	764	7	531	821	776	33	536	69.1
Ministry of Civil Aviation and Tourism	49	46	1	33	72	60	1	44	73.1
Posts and Telecommunications Division	1,135	1,134	71	925	1,181	1,127	78	922	81.9
Bridges Division	7	6	0	3	7	5	0	3	51.9
<b>Sub-total = Interest</b>	68,589	71,244	6,152	63,349	80,375	90,013	9,949	85,236	94.7
Domestic	62,000	65,000	5,883	59,037	73,175	80,691	6,808	75,923	94.1
Foreign	6,589	6,244	269	4,312	7,200	9,322	3,141	9,314	99.9
<b>Total Operating Revenue Expenditure</b>	361,504	366,622	20,373	254,554	411,407	414,283	37,864	308,525	74.5



### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Budget FY23	Revised Budget FY23	Actual FY23 (up to May)	Actual FY22 as % of Revised Budget FY22	Actual FY23 as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	62,856	74,266	73,172	55,526	77.3	75.9
Pay of Officers	11,091	10,999	9,158	11,958	11,474	8,872	75.7	77.3
Pay of Establishment	25,751	26,275	23,858	27,340	26,939	22,337	82.1	82.9
Allowances	32,904	34,263	29,840	34,968	34,760	24,316	74.0	70.0
Goods and Services	36,162	34,980	31,811	38,986	39,071	22,704	63.5	58.1
Supplies and Services	26,121	25,300	23,025	28,234	28,622	17,272	63.8	60.3
Repairs Maintenance and Rehabilitation	10,041	9,680	8,786	10,751	10,449	5,432	62.9	52.0
Interest Payments	68,589	71,244	77,779	80,375	90,013	85,236	88.9	94.7
Domestic	62,000	65,000	73,225	73,175	80,691	75,923	90.8	94.1
Foreign	6,589	6,244	4,554	7,200	9,322	9,314	69.1	99.9
Subsidies and Incentives and Current Transfers	149,235	159,995	135,316	174,926	185,696	136,734	65.8	73.6
Subsidies	34,498	46,151	41,991	56,535	77,196	58,031	54.8	75.2
Grants in Aid	69,945	67,794	57,128	67,210	60,561	44,606	69.7	73.7
Pensions and Gratuities	28,209	28,536	20,088	31,037	29,137	19,816	62.9	68.0
Others	4,957	3,489	2,701	4,919	3,576	2,082	38.3	58.2
Block Allocations	5,109	2,816	0	4,691	2,133	0	0.0	0.0
Unexpected	2,500	2,299	0	3,000	1,569	0	0.0	0.0
Others	2,609	517	0	1,691	564	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	328,841	340,572	307,762	373,244	390,085	300,200	72.3	77.0
Acquisition of Assets and Works (B)	21,467	21,344	17,686	22,975	16,587	8,100	51.6	48.8
Acquisition of Assets	20,309	20,099	16,785	21,904	15,800	7,657	51.7	48.5
Acquisition of Land	1,158	1,245	901	1,071	788	443	49.1	56.2
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	325,448	396,219	406,673	308,300	71.1	75.8
Investments in Shares and Equities (C)	11,148	4,667	299	15,143	7,558	224	3.8	3.0
Share Capital	11,148	4,667	299	15,143	7,558	224	3.8	3.0
Foreign Financial Assests (F)	45	45	0	46	52	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	32,660	26,056	17,985	38,164	24,198	8,324	42.9	34.4
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	325,747	411,408	414,283	308,525	70.2	74.5

## Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2021-22				Fiscal Year 2022-23				Actual FY22 (up to May) as % of Revised Budget FY22	Actual FY23 (up to May) as % Revised Budget FY23
	Budget FY22	Revised Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)		
Sub-total = GPS	15,270.23	14,291.64	1,493.23	5,104.06	17,842.90	18,111.99	944.23	6,801.39	35.71	37.55
Parliament	0.75	0.60	0.00	0.00	0.80	0.50	0.00	0.00	0.00	0.00
Prime Minister's Office	3,227.03	3,765.24	322.13	1,385.46	4,975.33	4,021.48	135.88	2,292.16	36.80	57.00
Cabinet Division	55.12	44.49	0.07	0.32	53.29	26.98	0.06	0.40	0.73	1.48
Election Commission	718.28	768.28	152.14	547.30	749.00	748.69	57.18	321.84	71.24	42.99
Ministry of Public Administration	782.39	545.82	132.14	349.73	663.23	401.83	39.48	179.92	64.07	44.77
Public Service Commission	36.16	21.20	3.11	5.57	36.00	30.00	4.03	10.13	26.30	33.78
Finance Division	4,761.90	4,574.89	22.78	422.58	6,303.25	5,510.71	452.73	2,563.90	9.24	46.53
Internal Resources Division (IRD)	387.91	254.80	6.62	88.21	502.47	101.30	3.06	4.79	34.62	4.73
Financial Institutions Division	2,437.34	2,483.25	91.48	1,415.32	2,758.65	3,275.83	217.15	1,323.29	56.99	40.40
Economic Relations Division	66.42	53.81	1.03	15.68	76.68	47.99	1.43	7.58	29.15	15.80
Planning Division/2	1,040.67	109.06	1.19	35.56	1,272.24	3,542.84	3.27	17.11	32.60	0.48
Implementation Monitoring and Evaluation Division	205.85	155.74	0.14	8.95	209.55	136.89	0.38	2.65	5.75	1.94
Statistics and Informatics Division	1,421.23	1,388.98	760.36	800.17	139.00	175.98	29.59	77.62	57.61	44.11
Ministry of Foreign Affairs	129.18	125.48	0.04	29.19	103.41	90.98	0.00	0.00	23.27	0.00
Sub-total = LGRD	35,833.43	36,190.79	1,785.77	17,772.44	37,742.55	41,374.32	2,341.72	17,851.59	49.11	43.15
Local Government Division	33,897.77	34,446.88	1,469.22	16,489.90	35,845.94	39,566.87	2,014.01	16,775.08	47.87	42.40
Rural Development and Co- operatives Division	1,139.33	814.97	253.60	718.82	964.43	847.24	217.53	524.09	88.20	61.86
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	62.96	563.72	932.18	960.21	110.18	552.42	60.68	57.53
Sub-total = Defence	1,831.54	1,780.35	37.90	181.24	1,885.00	1,837.91	65.27	349.36	10.18	19.01
Ministry of Defence - Defence Services	1,831.54	1,780.35	37.90	181.24	1,885.00	1,837.91	65.27	349.36	10.18	19.01
Sub-total=POS	3,226.13	3,490.87	444.29	1,381.85	3,628.48	2,526.77	403.60	1,158.95	39.58	45.87
Law and Justice Division	349.39	387.39	0.33	98.52	310.71	332.40	38.40	118.66	25.43	35.70
Public Security Division	1,597.08	1,767.11	86.12	731.22	1,613.73	1,119.05	100.71	372.05	41.38	33.25
Legislative and Parliamentary Affairs Division	0.60	0.56	0.00	0.55	1.00	1.20	0.20	0.76	97.96	63.71
Anti Corruption Commission	21.15	12.82	0.03	1.38	18.71	11.03	1.13	1.60	10.74	14.55
Security Services Division	1,257.91	1,322.99	357.81	550.18	1,684.33	1,063.09	263.16	665.87	41.59	62.64
Sub-total = Edu	46,648.79	39,409.85	1,918.81	14,269.98	48,340.49	33,685.72	1,411.25	11,470.17	36.21	34.05
Ministry of Primary and Mass Education	8,022.49	9,207.34	554.28	4,107.47	11,641.55	7,784.68	684.74	3,441.47	44.61	44.21
Secondary and Higher Education Division	14,319.51	10,659.73	859.54	5,555.29	16,600.54	10,064.60	320.93	4,939.37	52.11	49.08
Ministry of Science and Technology	20,633.86	15,894.15	110.68	2,232.14	16,011.46	12,243.27	84.19	1,303.00	14.04	10.64
Information and Communication Technology Division	1,362.47	1,275.47	59.25	966.99	1,529.94	1,507.17	204.06	892.85	75.81	59.24
Technical and Madrasah Education Division	2,310.46	2,373.16	335.06	1,408.09	2,557.00	2,086.00	117.34	893.48	59.33	42.83

Ministry/Divisions	Fiscal Year 2021-22				Fiscal Year 2022-23				Actual FY22 (up to May) as % of Revised Budget FY22	Actual FY23 (up to May) as % Revised Budget FY23
	Budget FY22	Revised Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)		
Sub-total = Health	15,558.22	15,093.89	505.62	3,485.37	18,665.30	12,183.77	529.84	3,344.47	23.09	27.45
Health Services Division	13,000.19	13,013.62	312.71	2,701.07	15,851.47	9,790.96	416.37	2,810.72	20.76	28.71
Medical Education and Family Welfare Division	2,558.03	2,080.27	192.91	784.30	2,813.83	2,392.81	113.47	533.75	37.70	22.31
Sub-total = SSW	7,088.92	7,162.79	336.48	3,405.02	8,786.06	9,255.70	1,560.78	4,834.49	47.54	52.23
Ministry of Social Welfare	519.12	452.53	19.02	170.55	798.81	698.41	14.66	284.93	37.69	40.80
Ministry of Women and Children Affairs	857.46	803.23	60.95	455.51	783.44	794.47	98.05	403.52	56.71	50.79
Ministry of Food	679.38	641.16	8.39	286.46	1,336.45	987.02	12.15	229.26	44.68	23.23
Ministry of Disaster Management and Relief	4,631.37	4,557.91	189.32	2,169.53	4,734.57	4,530.66	638.62	2,497.68	47.60	55.13
Ministry of Liberation Affairs	401.59	707.96	58.80	322.97	1,132.79	2,245.14	797.30	1,419.09	45.62	63.21
Sub-total = HCS	4,542.69	5,088.37	119.68	2,602.00	4,928.86	6,798.40	1,218.70	4,157.54	51.14	61.15
Ministry of Housing and Public Works	4,542.69	5,088.37	119.68	2,602.00	4,928.86	6,798.40	1,218.70	4,157.54	51.14	61.15
Sub-total = RCRA	2,642.41	3,148.28	226.60	2,587.95	2,969.77	5,348.71	1,799.25	4,010.10	82.20	74.97
Ministry of Information	198.57	233.59	24.75	115.07	282.00	521.32	154.81	235.19	49.26	45.12
Ministry of Cultural Affairs	220.38	211.45	15.82	117.10	247.34	294.34	31.99	159.67	55.38	54.25
Ministry of Religious Affairs	1,943.57	2,244.07	175.14	2,185.81	2,034.74	3,746.55	1,581.69	3,336.38	97.40	89.05
Ministry of Youth and Sports	279.89	459.17	10.89	169.97	405.69	786.50	30.76	278.85	37.02	35.45
Sub-total = FE	27,366.68	24,406.20	613.30	6,560.15	25,936.76	27,088.30	4,723.20	12,664.28	26.88	46.75
Energy and Mineral Resources Division	2,017.92	1,578.79	61.64	167.60	1,797.65	1,841.65	106.06	295.68	10.62	16.06
Power Division	25,348.76	22,827.41	551.67	6,392.56	24,139.11	25,246.65	4,617.14	12,368.60	28.00	48.99
Sub-total = Agr	13,224.74	13,669.34	743.85	7,793.94	16,129.67	18,653.64	1,303.17	11,408.44	57.02	61.16
Ministry of Agriculture/3	3,029.64	3,197.58	129.88	1,645.55	4,338.84	4,100.41	506.33	2,203.93	51.46	53.75
Ministry of Fisheries and Livestock	1,787.80	1,586.19	46.69	544.08	2,081.45	1,965.40	355.62	949.55	34.30	48.31
Ministry of Environment and Forest	541.68	552.69	49.87	279.98	738.69	637.31	20.44	104.55	50.66	16.41
Ministry of Land	994.70	795.52	25.43	271.12	1,032.54	618.28	15.64	86.16	34.08	13.94
Ministry of Water Resources	6,870.92	7,537.36	491.99	5,053.21	7,938.15	11,332.24	405.15	8,064.24	67.04	71.16
Sub-total = IES	2,674.21	2,769.46	195.41	1,271.08	2,599.38	2,996.91	923.16	1,824.14	45.90	60.87
Ministry of Commerce	395.46	109.54	3.32	9.74	244.90	147.37	4.53	15.63	8.90	10.60
Ministry of Labour and Employment	185.73	221.08	13.01	65.94	158.00	282.50	69.55	175.87	29.83	62.26
Ministry of Industries	1,226.47	1,618.52	154.13	877.60	1,144.78	1,890.58	825.28	1,408.37	54.22	74.49
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	10.99	132.43	632.70	267.46	11.26	110.66	32.76	41.38
Ministry of Textiles and Jute	484.50	416.14	13.97	185.36	419.00	409.00	12.55	113.60	44.54	27.78
Sub-total = GPS	61,170.57	55,446.97	3,856.26	23,457.59	70,160.72	61,744.87	9,722.91	30,903.16	42.31	50.05
Road Transport and Highways Division	28,042.67	28,293.12	3,040.09	14,287.24	31,294.87	29,896.58	5,474.02	16,379.98	50.50	54.79
Ministry of Railways	13,558.14	12,575.90	37.78	1,873.30	14,928.66	12,596.47	535.74	2,238.12	14.90	17.77
Ministry of Shipping	4,354.05	3,716.68	285.45	2,017.87	6,402.48	4,697.71	526.16	2,314.95	54.29	49.28
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	161.75	1,182.83	6,931.96	5,568.16	1.35	1,440.52	27.26	25.87

Ministry/Divisions	Fiscal Year 2021-22				Fiscal Year 2022-23				Actual FY22 (up to May) as % of Revised Budget FY22	Actual FY23 (up to May) as % Revised Budget FY23
	Budget FY22	Revised Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)		
Posts and Telecommunications Division	1,420.09	798.69	3.07	266.36	1,312.91	1,918.51	383.42	836.58	33.35	43.61
Bridges Division	9,812.74	5,723.15	328.12	3,829.99	9,289.84	7,067.44	2,802.22	7,693.02	66.92	108.85
Total Development Revenue Expenditure	237,078.57	221,948.81	12,277.22	89,872.67	259,615.94	241,607.01	26,947.07	110,778.09	40.49	45.85

## Appendix 5: Revenue Collection

(in crore taka)

	Actual FY21	Fiscal Year 2021-22				Fiscal Year 2022-23			
		Budget FY22	Revised Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Budget FY23	Revised Budget FY23	Actual FY23 (May)	Actual FY23 (up to May)
Tax Revenue (a+b)	269,802.4	345,999.9	346,000.0	29,791.8	306,665.7	387,998.6	387,999.6	31,633.8	284,453.0
a. NBR	263,886.5	329,999.6	329,999.4	29,252.2	300,781.5	370,000.0	370,000.0	30,908.9	277,174.2
a.1 Income	87,344.1	104,951.0	105,324.0	7,288.1	82,582.1	121,020.0	121,094.0	9,472.8	87,318.8
a.2 VAT	103,358.6	127,745.1	127,567.8	12,453.6	125,569.4	141,191.6	146,226.8	12,192.3	110,038.4
a.3 Supplementary	38,574.6	54,465.3	54,502.9	4,595.3	42,571.0	58,524.5	53,675.0	5,200.4	41,922.0
a.4 Import	31,591.7	37,907.2	38,051.2	4,675.4	46,171.6	43,994.3	43,994.0	3,747.1	32,595.3
a.4 Export	0.6	56.0	54.0	0.0	0.8	62.8	63.0	0.0	2.8
a.5 Excise	2,490.3	3,825.0	3,824.5	128.7	2,940.6	4,126.7	3,941.2	177.8	3,879.2
a.6 Other Taxes	526.6	1,050.0	675.0	111.2	946.0	1,080.0	1,006.0	118.4	1,417.7
b. Non-NBR	5,915.9	16,000.4	16,000.6	539.5	5,884.3	17,998.6	17,999.6	724.9	7,278.8
b.1 Narcotics & Liquor	79.0	137.6	137.9	32.0	273.6	151.7	151.7	48.1	553.0
b.2 Vehicles	1,504.2	800.0	800.0	129.8	1,456.4	1,264.0	1,264.0	154.4	1,537.1
b.3 Land Revenue	917.0	1,882.2	2,113.2	67.0	708.9	2,084.5	2,084.5	92.4	881.5
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	253.8	2,999.9	13,878.7	13,881.7	354.5	3,731.2
b.5 Surcharge	509.1	563.4	562.4	56.9	445.6	619.7	617.7	75.5	576.1
c. Non-tax Revenue	58,861.8	43,001.5	42,998.9	1,930.2	31,276.3	45,006.0	45,000.0	2,152.3	33,300.2
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	374.1	4,705.1	1,884.2	1,477.8	20.2	1,476.1
c.2 Interest	8,072.3	15,587.6	18,849.1	165.2	1,667.9	16,669.7	15,471.0	191.0	4,620.3
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	162.0	2,060.3	7,920.7	7,824.2	235.2	2,445.3
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	83.1	1,109.1	478.2	427.1	114.2	1,104.6
c.5 Receipts for Services Rendered	3,267.4	5,456.1	4,737.5	354.3	4,011.1	6,768.3	8,100.0	446.9	4,767.6
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	70.8	675.9	350.4	391.7	159.8	958.9
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	65.9	768.1	1,127.5	1,127.5	117.8	881.3
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	179.9	2,366.6	2,350.1	2,855.9	183.1	2,010.1
c.9 Other Non-Tax Revenue and Receipts	39,025.5	7,110.3	5,920.6	427.9	13,778.4	7,159.8	7,035.7	677.3	14,837.9
c. 10 Capital Revenue	245.9	329.0	324.9	47.0	133.8	297.1	289.0	6.8	198.1
Total Revenue (a+b+c)	328,664.2	389,001.4	388,998.9	31,722.0	337,942.0	433,004.6	432,999.6	33,786.1	317,753.3
d. Tax-GDP Ratio (base 2015-16)	7.64	8.71	8.71	0.75	7.72	8.74	8.74	0.71	6.41
e. Revenue-GDP ratio (base 2015-16)	9.31	9.79	9.79	0.80	8.51	9.75	9.75	0.76	7.16

## Appendix 6: Revenue Receipts (Growth Scenario)

	Actual FY22 as % of Revised Budget FY22	(Revised Budget FY23/Revised Budget FY22)*100	(Revised Budget FY23/ Actual FY22)*100	Share in Total Revenue Actual FY23	(Actual FY23 up to May/Actual FY22 up to May)*100	Actual FY23 as % of Revised Budget FY23
1	2	3	4	5	6	7
<b>Tax Revenue (a+b)</b>	88.6	112.1	129.5	89.5	92.8	73.3
<b>a. NBR</b>	91.1	112.1	126.3	87.2	92.2	74.9
a.1 Income	78.4	115.0	126.0	27.5	105.7	72.1
a.2 VAT	98.4	114.6	125.0	34.6	87.6	75.3
a.3 Supplementary	78.1	98.5	130.3	13.2	98.5	78.1
a.4 Import	121.3	115.6	128.0	10.3	70.6	74.1
a.4 Export	1.6	116.7	6713.6	0.0	338.2	4.5
a.5 Excise	76.9	103.1	126.9	1.2	131.9	98.4
a.6 Other Taxes	140.1	149.0	91.2	0.4	149.9	140.9
<b>b. Non-NBR</b>	36.8	112.5	268.5	2.3	123.7	40.4
b.1 Narcotics & Liquor	198.4	110.0	45.6	0.2	202.1	364.5
b.2 Vehicles	182.0	158.0	77.0	0.5	105.5	121.6
b.3 Land Revenue	33.5	98.6	242.5	0.3	124.4	42.3
b.4 Stamp Duty	24.2	112.1	409.3	1.2	124.4	26.9
b.5 Surcharge	79.2	109.8	129.6	0.2	129.3	93.3
<b>c. Non-tax Revenue</b>	72.7	104.7	128.3	10.5	106.5	74.0
c.1 Dividend and Profit	298.1	93.6	29.4	0.5	31.4	99.9
c.2 Interest	8.8	82.1	793.3	1.5	277.0	29.9
c.3 Administrative Fees and Charges	28.7	109.1	331.2	0.8	118.7	31.3
c.4 Fines Penalties and Forfeiture	264.8	102.0	39.0	0.3	99.6	258.6
c.5 Receipts for Services Rendered	84.7	171.0	172.5	1.5	118.9	58.9
c.6 Rents Leases and Recoveries	108.5	62.9	43.9	0.3	141.9	244.8
c.7 Tolls and Levies	76.5	112.3	136.2	0.3	114.7	78.2
c.8 Non-Commercial Sales	99.8	120.4	101.7	0.6	84.9	70.4
c.9 Other Non-Tax Revenue and Receipts	232.7	118.8	46.6	4.7	107.7	210.9
c.10 Capital Revenue	41.2	89.0	94.1	0.1	148.1	68.5
<b>Total Revenue (a+b+c)</b>	86.9	111.3	129.4	100.0	94.0	73.4

### 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:

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