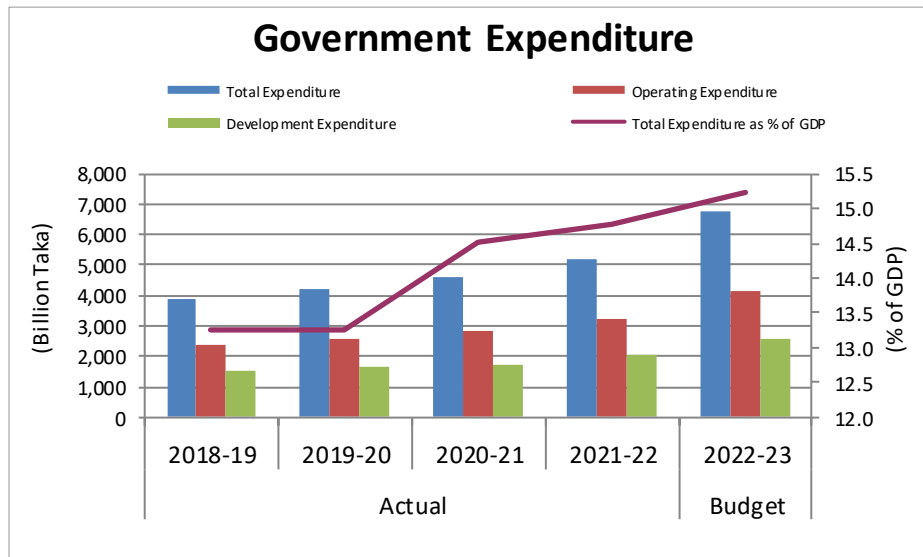


Monthly Report on Fiscal Position

December 2022

(Fiscal Year 2022-23)



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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 December, 2022 in the current fiscal year (FY23) is 30.7 percent of the operating budget estimates. Actual development expenditure during the same period is 14.03 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 December 2022, 37.2 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.6 percent). Total NBR tax collection is 38.1 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 December 2022, in FY23, overall balance (excluding grants) witnessed a negative value which was 0.23 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 December)	Actual FY23 (up to December) 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	27,576	23.6
LGRD	6,359	6,334	6,010	1.8	94.9	6,948	109.3	109.7	115.6	1,801	25.9
Defense	35,448	35,345	33,819	10.4	95.7	38,110	107.5	107.8	112.7	6,810	17.9
POS	25,898	25,658	23,380	7.2	91.1	27,524	106.3	107.3	117.7	9,566	34.8
Edu	48,230	48,331	43,790	13.5	90.6	51,637	107.1	106.8	117.9	19,629	38.0
Health	17,172	17,180	13,564	4.2	78.9	18,199	106.0	105.9	134.2	5,239	28.8
SSW	27,232	28,527	26,304	8.1	92.2	28,589	105.0	100.2	108.7	5,402	18.9
Housing	1,803	1,755	1,598	0.5	91.1	1,892	105.0	107.8	118.4	286	15.1
RCRA	2,315	2,278	2,036	0.6	89.4	2,400	103.7	105.4	117.9	906	37.7
F&E	117	112	117	0.0	104.0	129	109.6	114.7	110.2	39	30.2
Agri	18,686	21,302	22,978	7.1	107.9	25,978	139.0	122.0	113.1	10,959	42.2
IES	1,352	1,509	1,224	0.4	81.1	1,442	106.6	95.5	117.8	414	28.7
TC (Tarns & Com)	10,859	10,432	8,864	2.7	85.0	11,356	104.6	108.9	128.1	2,493	21.9
Interest Payment	68,589	71,244	77,731	23.9	109.1	80,375	117.2	112.8	103.4	35,092	43.7
Total	361,504	366,622	325,118	100	88.7	411,407	113.8	112.2	126.5	126,212	30.7

Some of the noteworthy features are:

- For FY23, budget allocation was raised by 12.2 percent over the FY22 revised budget estimates and 13.8 percent over the original budget;
- Up to December 2022, spending in Interest payment, Agriculture, Education (Edu), Fuel and Energy (F&E), Recreation, Culture and Religious Affairs (RCRA), Public order and safety (POS) were on the higher side. Sectors like Housing, Defense, and Transport and Communication had lesser spending in operating expenditure.

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 Broad Sector-wise Allocation

Allocations for operating expenditure against different ministries/divisions are also classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment, and others. The following table contains broad sector-wise information:

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual expenditure FY22	37.2	28.1	2.8	7.1	23.9	1.0
Sector Share in Budget FY23	44.4	26.1	2.8	6.3	19.5	0.9
Sector share in Actual expenditure FY23 (Up to December)	34.8	25.6	2.0	8.7	27.8	1.0

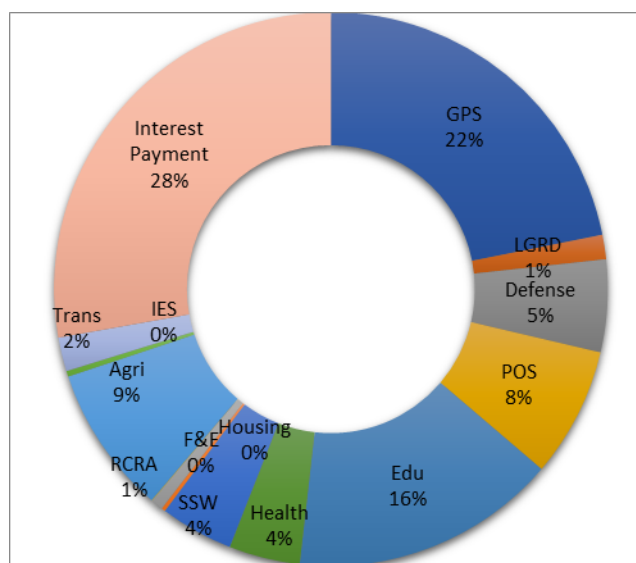
Note:

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 December 2022, among all categories expenditure on Administration sector was the highest and sector's share in actual expenditure of Agriculture and Interest Payment increased.

1.1.3 Sectors' Share in Resource Utilization

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



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

- Individually the largest share goes to Interest Payment (28 percent) followed by General Public Service (22 percent), Education (16 percent), Agriculture (09 percent), and Public Order & Safety (08 percent) .

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to December 2022)

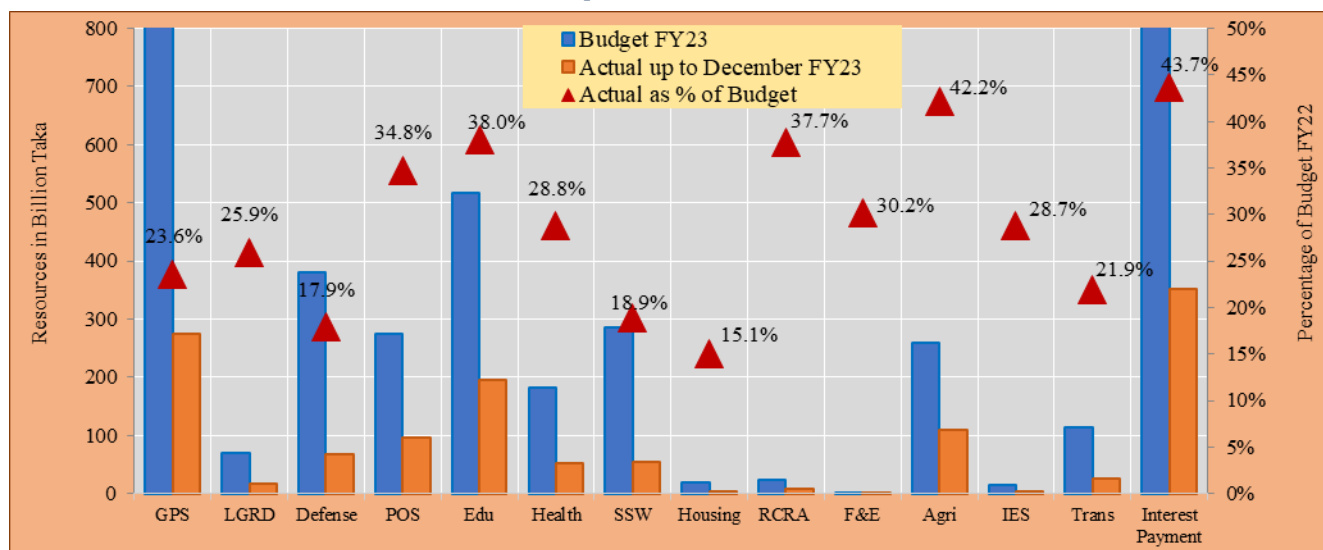


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (43.7%), Agriculture (42.2%), Education (38.0%), Recreation, Culture and Religious Affairs (37.7%), and Public Order and Safety (34.8%) sectors have shown better performance. 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 December is 30.7 percent of the budget estimate, which was 34.9 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 December 2022 as per economic classification is shown in figures 3 and 4. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (Appendix 3).

Figure 3: Actual Expenditure according to Economic classification FY23 (up to December 2022)

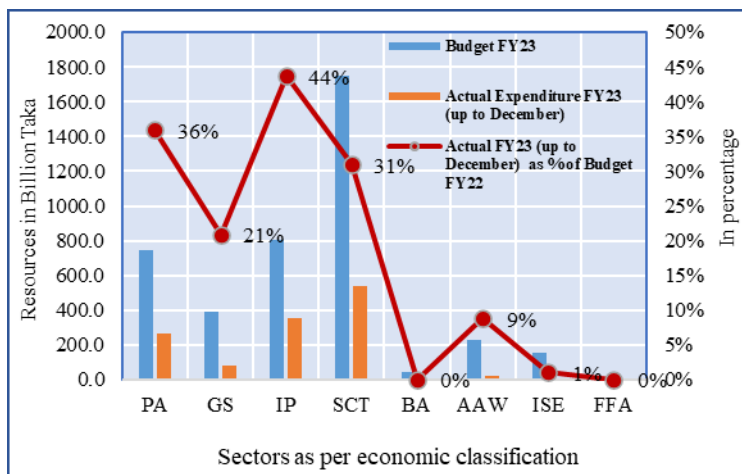
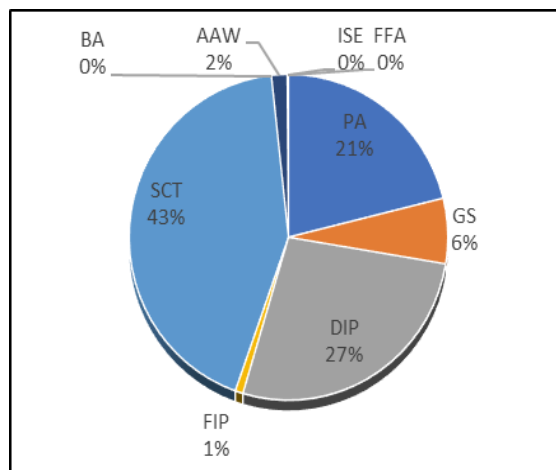


Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to December 2022)



Up to December 2022, utilization rate of total operating expenditure was 30.7 percent. For some categories, like interest payment (44%), and pay and allowances (36%) 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 December 2022, actual expenditure is 14.03 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 16.97 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (35.36 percent), HCS (34.06 percent), Agriculture, Fisheries and Livestock (21.56 percent), Transport and Communication (17.47 percent), and LGRD (15.30 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Health, Education, and GPS 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.

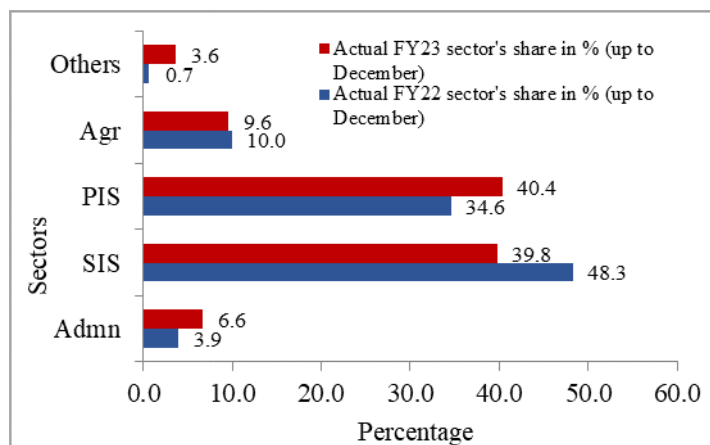
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to December)	Sector's Share in Actual (up to December (%))	Actual FY22 as % of Revised FY22	Budget FY23	Actual FY23 (up to December)	Budget FY23 as % of Revised FY22	Budget FY23 as % of Actual FY22	Actual FY23 (up to December as % of Budget FY23)	Actual FY23 sector's share in % (up to December)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	15,270	14,292	11,806	1,051	2.79	82.61	17,843	2,248	124.85	151.13	12.60	6.17
LGRD	35,833	36,191	30,940	7,347	19.51	85.49	37,743	5,775	104.29	121.99	15.30	15.86
Defence	1,832	1,780	1,451	54	0.14	81.53	1,885	18	105.88	129.87	0.96	0.05
POS	3,226	3,491	2,813	352	0.93	80.59	3,628	148	103.94	128.98	4.08	0.41
Edu	46,649	39,410	33,353	6,628	17.60	84.63	48,340	4,339	122.66	144.94	8.98	11.92
Health	15,558	15,094	11,464	1,214	3.22	75.95	18,665	1,204	123.66	162.81	6.45	3.30
SSW	7,089	7,163	5,858	1,399	3.71	81.78	8,786	1,504	122.66	149.99	17.12	4.13
HCS	4,543	5,088	4,927	1,598	4.24	96.83	4,929	1,679	96.87	100.03	34.06	4.61
RCRA	2,642	3,148	3,102	541	1.44	98.52	2,970	1,050	94.33	95.75	35.36	2.88
FE	27,367	24,406	22,638	3,258	8.65	92.75	25,937	2,437	106.27	114.57	9.40	6.69
AFL	13,225	13,669	12,834	3,761	9.99	93.89	16,130	3,478	118.00	125.68	21.56	9.55
IES	2,674	2,769	2,369	672	1.79	85.55	2,599	279	93.86	109.72	10.73	0.77
TC	61,171	55,447	51,327	9,784	25.98	92.57	70,161	12,258	126.54	136.69	17.47	33.66
Total	237,079	221,949	194,883	37,659	100.00	87.81	259,616	36,416	116.97	133.22	14.03	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 December, 2022 is presented in **Figure 5**.

➤ From the graph it appears that up to December, 2022 the maximum share of spending went to Physical Infrastructure (40.4 percent) followed by Social Infrastructure (39.8 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 December, 2022:

Table 4: Revenue Collection Position

(In Crore Taka)

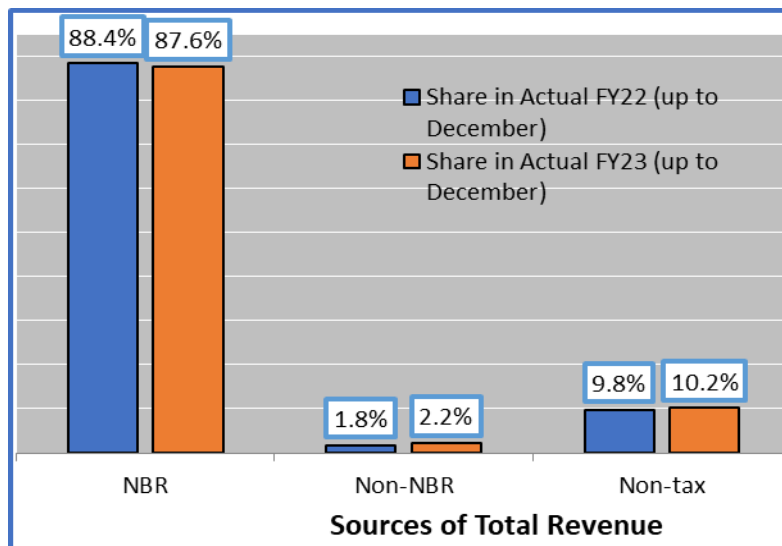
	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22	Actual (December)	Actual FY22 (up to December)	Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY23 (up to December) as % of Budget FY23
Tax Revenue (a+b)	346,000	346,000	293,636	32,226	149,779	387,999	25,173	144,568	37.3
a. NBR	330,000	329,999	287,223	31,652	146,859	370,000	24,614	141,004	38.1
a.1 Income	104,951	105,324	90,464	11,157	41,361	121,020	9,460	44,192	36.5
a.2 VAT	127,745	127,568	116,993	11,904	61,326	141,192	9,134	57,052	40.4
a.3 Supplementary Duty	54,465	54,503	41,187	3,958	20,926	58,525	3,481	21,017	35.9
a.4 Import	37,907	38,051	34,368	4,434	22,441	43,994	2,308	17,223	39.1
a.5 Export duty	56	54	1	0	1	63	0	3	4.5
a.6 Excise	3,825	3,825	3,107	94	399	4,127	122	775	18.8
a.7 Other Taxes	1,050	675	1,103	104	405	1,080	108	742	68.7
b. Non-NBR	16,000	16,001	6,413	574	2,920	17,999	559	3,563	19.8
c. Non-tax Revenue	43,001	42,999	35,010	2,087	16,344	45,006	2,408	16,378	36.4
Total Revenue (a + b + c)	389,001	388,999	328,646	34,313	166,123	433,005	27,581	160,946	37.2
d. Tax-GDP Ratio (base 2015-16)	8.71	8.71	7.39	0.66	2.26	8.72	0.51	2.15	-
e. Revenue-GDP ratio (base 2015-16)	9.79	9.79	8.27	0.73	2.56	9.73	0.54	2.42	-

- Total revenue collection in FY22 was 8.27 percent of GDP and 84.84 percent of the revised budget target.
- Up to December 2022, total revenue collection decreased by 3.1 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 37.2 percent.
- In FY23, total revenue is estimated to be 9.73 percent of GDP. This figure is about 11.31 percent higher than the revised budget estimate of FY22, and 31.76 percent higher than the actual revenue collection in FY22.

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

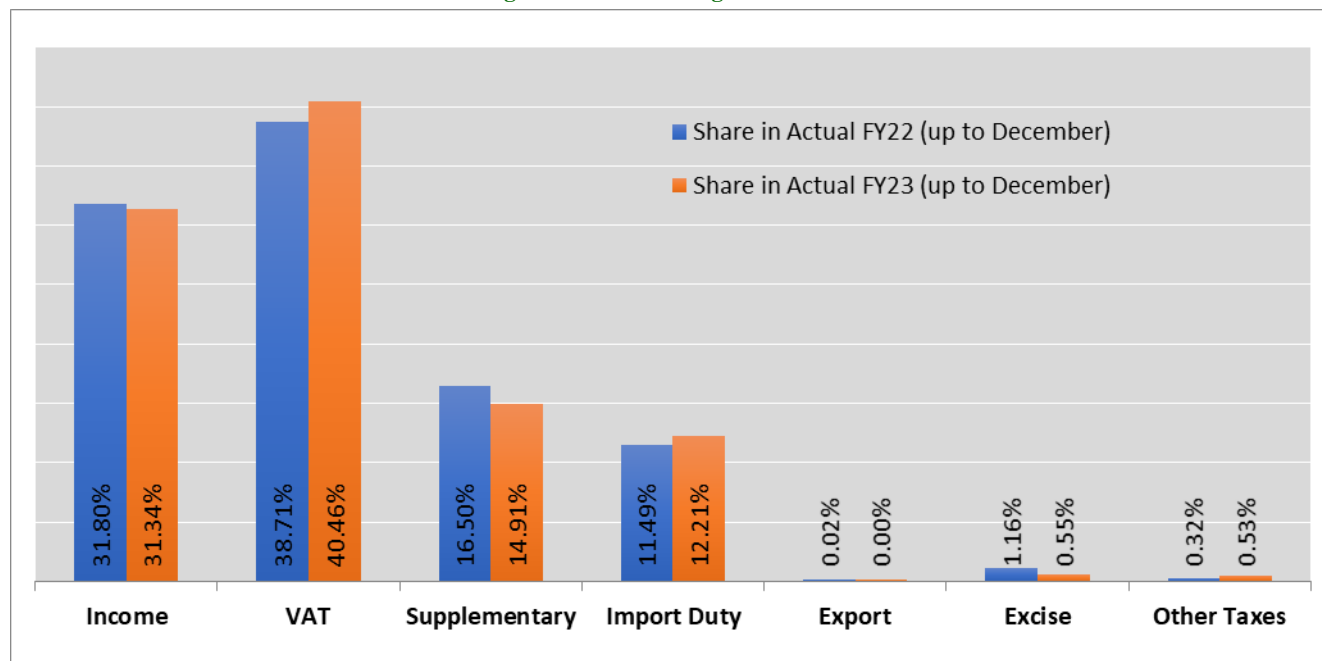
- Major share of the government revenue comes from NBR sources (87.6 percent up to December 2022).
- Growth rates of NBR and Non-NBR tax revenue are -4.0 percent and 22.1 percent respectively. On the other hand, non-tax revenue collection grew by 0.2 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 37.3 and 36.4 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY22 actual tax revenue collection was 7.39 percent of GDP
- Tax revenue collection target for FY23 is 8.72 percent of GDP. This is 12.1 percent higher than the revised budget of FY22 and 32.1 percent higher than the actual collection of the FY22.
- In FY23, up to December 2022, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.46 percent was collected from VAT, 31.34 percent from Income Tax, 12.21 percent from Import Duty, 14.91 percent from Supplementary Duty, and the rest from Excise, Export Duty, and other Taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year: 2022-23		Accounts 2021-22 up to December	Accounts 2022-23 up to December
	Budget	Revised	Accounts December		Budget	Accounts December		
1	2	3	4	5	6	7	8	9
Revenues	389,003	389,000	34,339	329,005	433,003	27,629	166,212	161,288
Tax Revenue	346,001	346,003	32,249	293,927	388,002	25,222	149,865	144,902
Non-Tax Revenue	43,003	43,000	2,090	35,078	45,004	2,408	16,347	16,387
Foreign Grants	3,490	3,192	8	2,330	3,271	1	12	12
Revenue and Foreign Grants	392,492	392,192	34,347	331,335	436,274	27,630	166,224	161,301
Non-Development Expenditure	361,500	366,627	24,781	325,118	411,406	22,272	128,022	126,212
Net Outlay for Food Account Operation	597	136	1,002	3,249	540	2,404	7,063	10,037
Loans & Advances (Net)	4,506	4,789	-423	-5,104	6,501	-483	-3,441	-1,198
Development Expenditure	237,078	221,948	7,665	194,883	259,617	6,440	37,659	36,416
Development Program financed from Revenue Budget	3,176	3,040	14	2,872	3,155	52	61	106
Non-ADP Project	5,990	6,336	0	4,451	7,721	247	68	415
Annual Development Programme	225,324	209,977	7,447	186,076	246,066	6,060	37,073	35,261
Non-ADP FFW and Transfer	2,588	2,595	204	1,484	2,675	82	458	634
Total Expenditure	603,680	593,499	33,024	518,146	678,064	30,634	169,303	171,467
Overall Balance (Including Grants)	-211,188	-201,307	1,323	-186,811	-241,790	-3,003	-3,079	-10,166
(In percent of GDP, base 2015-16)	-5.32	-5.07	0.03	-4.70	-5.43	-0.07	-0.08	-0.23
Overall Balance (Excluding Grants)	-214,678	-204,499	1,315	-189,141	-245,061	-3,004	-3,091	-10,179
(In percent of GDP, base 2015-16)	-5.41	-5.15	0.03	-4.76	-5.51	-0.07	-0.08	-0.23

- In FY22, actual budget deficit (excluding grants) as percentage of GDP was 4.76 percent. Including grants it was 4.70 percent of GDP;
- Budget deficit (excluding grants) for FY23 is estimated to be 5.51 percent of GDP. Including grants the deficit is expected to be 5.43 percent of GDP;
- For FY23, actual overall balance up to December, 2022 (excluding grants) witnesses a negative value which was 0.23 percent of GDP.

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

5.0 Financing

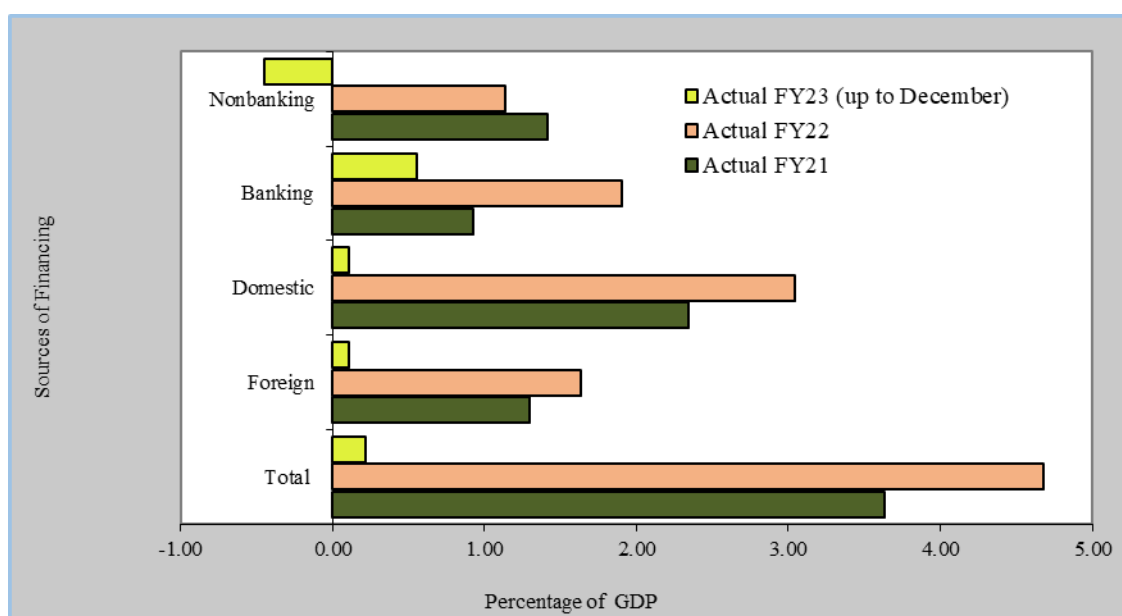
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year:2022-23		Accounts FY22 up to December	Accounts FY23 up to December
	Budget	Revised	Accounts December		Budget	Accounts December		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	97,738	77,020	4,609	65,021	95,458	576	6,926	4,898
1.1 Foreign Borrowing	112,188	91,812	5,577	78,323	112,458	576	13,587	8,340
1.2 Amortization	-14,450	-14,792	-968	-13,302	-17,000	0	-6,662	-3,443
2.0 Domestic Borrowing	113,453	124,288	-5,933	120,803	146,335	2,373	-3,853	4,855
2.1 Borrowing from Banking System (Net)	76,452	87,287	14,951	75,533	106,334	8,244	34,713	24,717
2.1.1 Long-Term Debt (Net)	51,600	62,435	6,897	49,051	68,192	4,902	24,679	16,195
2.1.2 Short-Term Debt (Net)	24,852	24,852	8,054	26,482	38,142	3,341	10,035	8,521
2.2 Non-Bank Borrowing (Net)	37,001	37,001	-20,884	45,270	40,001	-5,870	-38,566	-19,862
2.2.1 National Savings Schemes (Net)	32,000	32,000	-533	20,356	35,000	772	9,605	4,120
2.2.2 Others	5,001	5,001	-20,350	24,914	5,001	-6,642	-48,172	-23,982
Total - Financing:	211,191	201,308	-1,324	185,824	241,793	2,949	3,073	9,752
(In percent of GDP) (base: 2015-16):	5.32	5.07	-0.03	4.68	5.43	0.07	0.08	0.22

Figure 8: Sources of Financing Deficit



For FY23, up to December, 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 (December)	Actual FY22 (up to December)	Actual FY22	Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)
General Public Services	97,443	96,615	4,322	27,370	63,706	116,828	4,481	27,576
LGRD	6,359	6,334	282	1,741	6,010	6,948	323	1,801
Defence	35,448	35,345	2,278	13,110	33,819	38,110	1,584	6,810
Public Order and safety	25,898	25,658	1,847	9,904	23,380	27,524	1,553	9,566
Education & technology	48,230	48,331	2,715	19,416	43,790	51,637	2,908	19,629
Health	17,172	17,180	861	5,040	13,564	18,199	916	5,239
Social Security and Welfare	27,232	28,527	948	5,558	26,304	28,589	686	5,402
Housing	1,803	1,755	64	297	1,598	1,892	64	286
Recreation, Culture and Religious Affairs	2,315	2,278	227	806	2,036	2,400	227	906
Fuel and Energy	117	112	12	46	117	129	5	39
Agriculture	18,686	21,302	3,195	6,082	22,978	25,978	2,289	10,959
Industrial & Economic Services	1,352	1,509	62	685	1,224	1,442	46	414
Transport and Communication	10,859	10,432	700	3,179	8,864	11,356	571	2,493
Interest	68,589	71,244	7,267	34,788	77,731	80,375	6,618	35,092
Total – Operating Revenue Expenditure	361,504	366,622	24,781	128,022	325,118	411,407	22,272	126,212

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 (December)	Actual FY22 (up to December)	Actual FY22	Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY23 (up to December) as % Budget FY23
Sub-total = GPS	97,443	96,615	4,322	27,370	63,706	116,828	4,481	27,576	23.6
Office of the President	29	27	1	9	21	31	1	9	29.6
Parliament	334	314	17	88	229	340	16	96	28.3
Prime Minister's Office	680	643	35	226	578	800	37	303	37.9
Cabinet Division	183	146	4	22	116	84	4	23	27.7
Election Commission	1,010	1,036	126	377	994	789	36	197	25.0
Ministry of Public Administration	2,994	2,934	138	860	2,264	3,448	154	902	26.2
Public Service Commission	79	75	3	31	74	88	12	37	41.3
Finance Division	87,027	86,511	3,733	23,621	55,182	105,390	3,935	25,152	23.9
Internal Resources Division	2,735	2,497	76	497	1,546	2,975	108	534	17.9
Financial Institutions Division	122	154	22	1,231	1,842	93	1	28	29.8
Economic Relations Division	326	452	137	228	371	816	147	172	21.1
Planning Division/2	92	76	4	33	70	91	4	28	30.7

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22	Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY23 (up to December) as % Budget FY23
Implementation, Monitoring and Evaluation Division	51	52	1	8	45	65	2	11	16.9
Statistics and Informatics Division	252	232	15	79	175	271	15	72	26.4
Ministry of Foreign Affairs	1,526	1,466	9	57	198	1,547	8	12	0.8
Sub-total = LGRD	6,359	6,334	282	1,741	6,010	6,948	323	1,801	25.9
Local Government Division	5,322	5,163	263	1,240	4,641	5,861	295	1,508	25.7
Rural Development and Co-operatives Division	652	786	18	484	989	681	26	276	40.6
Ministry of Chittagong Hill Tracts Affairs	386	385	1	18	379	406	2	16	4.0
Sub-total = Defence	35,448	35,345	2,278	13,110	33,819	38,110	1,584	6,810	17.9
Ministry of Defence - Defence Services	33,615	33,375	2,098	12,412	31,788	36,156	1,519	6,488	17.9
Ministry of Defence - Others Services	1,789	1,923	172	679	1,979	1,909	63	314	16.5
Armed Forces Division	44	48	8	19	52	45	3	8	17.4
Sub-total=POS	25,898	25,658	1,847	9,904	23,380	27,524	1,553	9,566	34.8
Supreme Court	225	224	12	95	199	230	13	77	33.2
Law and Justice Division	1,464	1,435	93	509	1,141	1,612	76	465	28.9
Public Security Division	21,485	21,494	1,597	8,350	19,941	22,980	1,333	8,265	36.0
Legislative and Parliamentary Affairs Division	36	35	2	15	31	39	1	10	26.5
Anti Corruption Commission	138	124	7	41	96	160	8	45	28.2
Security Services Division	2,550	2,346	135	895	1,973	2,503	121	704	28.1
Sub-total = Edu	48,230	48,331	2,715	19,416	43,790	51,637	2,908	19,629	38.0
Ministry of Primary and Mass Education	18,292	19,014	1,157	7,258	16,423	20,119	1,114	6,960	34.6
Secondary and Higher Education Division	22,167	21,751	1,115	9,285	20,527	23,360	1,243	9,632	41.2
Ministry of Science and Technology	570	563	2	256	553	602	4	263	43.7
Information and Communication Technology Division	358	367	33	116	358	386	76	140	36.4
Technical and Madrasah Education Division	6,843	6,636	408	2,501	5,928	7,170	471	2,634	36.7
Sub-total = Health	17,172	17,180	861	5,040	13,564	18,199	916	5,239	28.8
Health Services Division	12,914	13,151	667	3,706	10,444	13,430	720	3,926	29.2
Medical Education and Family Welfare Division	4,259	4,029	194	1,335	3,119	4,768	197	1,313	27.5
Sub-total = SSW	27,232	28,527	948	5,558	26,304	28,589	686	5,402	18.9
Ministry of Social Welfare	8,606	8,570	215	1,948	8,316	9,401	68	2,178	23.2
Ministry of Women and Children Affairs	3,333	3,300	209	542	3,121	3,507	26	202	5.8
Ministry of Food	4,032	5,056	13	31	4,696	4,335	1	29	0.7
Ministry of Disaster Management and Relief	5,319	5,566	78	345	4,423	5,494	197	507	9.2

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22	Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY23 (up to December) as % Budget FY23
Ministry of Liberation Affairs	5,941	6,036	432	2,692	5,747	5,851	393	2,487	42.5
Sub-total = HCS	1,803	1,755	64	297	1,598	1,892	64	286	15.1
Ministry of Housing and Public Works	1,803	1,755	64	297	1,598	1,892	64	286	15.1
Sub-total = RCRA	2,315	2,278	227	806	2,036	2,400	227	906	37.7
Ministry of Information	810	827	109	345	751	816	166	396	48.5
Ministry of Cultural Affairs	367	367	21	117	348	390	10	141	36.3
Ministry of Religious Affairs	296	279	9	68	240	318	16	101	31.7
Ministry of Youth and Sports	842	805	89	277	697	876	36	267	30.5
Sub-total = FE	117	112	12	46	117	129	5	39	30.2
Energy and Mineral Resources Division	68	66	8	27	74	72	4	21	29.3
Power Division	49	47	4	20	42	57	1	18	31.4
Sub-total = Agr	18,686	21,302	3,195	6,082	22,978	25,978	2,289	10,959	42.2
Ministry of Agriculture/3	13,167	15,742	2,969	4,145	18,207	19,881	1,911	9,064	45.6
Ministry of Fisheries and Livestock	1,649	1,610	63	428	1,009	1,726	64	418	24.2
Ministry of Environment and Forest	681	671	37	230	639	762	68	296	38.9
Ministry of Land	1,233	1,233	75	467	1,081	1,351	77	449	33.3
Ministry of Water Resources	1,956	2,047	50	812	2,042	2,258	169	732	32.4
Sub-total = IES	1,352	1,509	62	685	1,224	1,442	46	414	28.7
Ministry of Commerce	288	270	10	63	153	300	10	65	21.6
Ministry of Labour and Employment	179	139	8	46	111	199	9	47	23.6
Ministry of Industries	358	593	4	414	585	376	3	155	41.1
Ministry of Expatriates' Welfare and Overseas Employment	320	310	15	83	199	357	15	85	23.8
Ministry of Textiles and Jute	207	198	25	79	177	210	9	63	30.1
Sub-total = TC	10,859	10,432	700	3,179	8,864	11,356	571	2,493	21.9
Road Transport and Highways Division	4,900	4,704	257	1,122	3,723	5,352	288	1,054	19.7
Ministry of Railways	3,984	3,778	204	1,194	3,343	3,924	223	772	19.7
Ministry of Shipping	783	764	161	339	717	821	33	339	41.2
Ministry of Civil Aviation and Tourism	49	46	1	22	43	72	1	30	42.4
Posts and Telecommunications Division	1,135	1,134	76	501	1,030	1,181	27	297	25.1
Bridges Division	7	6	0	2	7	7	0	1	20.8
Sub-total = Interest	68,589	71,244	7,267	34,788	77,731	80,375	6,618	35,092	43.7
Domestic	62,000	65,000	6,942	32,433	73,177	73,175	6,618	34,082	46.6
Foreign	6,589	6,244	325	2,355	4,554	7,200	0	1,010	14.0
Total Operating Revenue Expenditure	361,504	366,622	24,781	128,022	325,118	411,407	22,272	126,212	30.7

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to December)	Budget FY23	Actual FY23 (up to December)	Actual FY22 (up to December) as % of Budget FY22	Actual FY23 (up to December) as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	62,851	29,572	74,266	26,693	42.4	35.9
Pay of Officers	11,091	10,999	9,158	4,418	11,958	4,591	39.8	38.4
Pay of Establishment	25,751	26,275	23,855	11,748	27,340	11,127	45.6	40.7
Allowances	32,904	34,263	29,838	13,406	34,968	10,975	40.7	31.4
Goods and Services	36,162	34,980	31,772	9,838	38,986	8,161	27.2	20.9
Supplies and Services	26,121	25,300	23,024	7,700	28,234	6,889	29.5	24.4
Repairs Maintenance and Rehabilitation	10,041	9,680	8,749	2,138	10,751	1,272	21.3	11.8
Interest Payments	68,589	71,244	77,731	34,788	80,375	35,092	50.7	43.7
Domestic	62,000	65,000	73,177	32,433	73,175	34,082	52.3	46.6
Foreign	6,589	6,244	4,554	2,355	7,200	1,010	35.7	14.0
Subsidies and Incentives and Current Transfers	149,235	159,995	134,807	44,488	174,926	54,092	29.8	30.9
Subsidies	34,498	46,151	41,991	9,764	56,535	24,006	28.3	42.5
Grants in Aid	69,945	67,794	56,622	24,618	67,210	19,545	35.2	29.1
Pensions and Gratuities	28,209	28,536	20,085	9,002	31,037	8,797	31.9	28.3
Others	4,957	3,489	2,701	968	4,919	391	19.5	7.9
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	307,162	118,686	373,244	124,038	36.1	33.2
Acquisition of Assets and Works (B)	21,467	21,344	17,657	4,515	22,975	2,019	21.0	8.8
Acquisition of Assets	20,309	20,099	16,756	4,293	21,904	1,837	21.1	8.4
Acquisition of Land	1,158	1,245	901	222	1,071	182	19.2	17.0
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	324,819	123,201	396,219	126,057	35.2	31.8
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 Assets (F)	45	45	0	0	46	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	32,660	26,056	17,956	4,653	38,164	2,173	14.2	5.7
Total -Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	325,118	123,339	411,408	126,212	34.1	30.7

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22	Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY22 (up to December) as % of Revised Budget FY22	Actual FY23 (up to December) as % Budget FY23
Sub-total = GPS	15,270.23	14,291.64	214.88	1,051.01	11,806.28	17,842.90	513.81	2,247.70	7.35	12.60
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	149.64	358.27	3,283.39	4,975.33	64.60	1,456.90	9.52	29.28
Cabinet Division	55.12	44.49	0.01	0.09	4.48	53.29	0.22	0.33	0.20	0.62
Election Commission	718.28	768.28	5.90	360.55	665.42	749.00	9.20	112.45	46.93	15.01
Ministry of Public Administration	782.39	545.82	23.27	147.06	420.03	663.23	33.95	41.49	26.94	6.26
Public Service Commission	36.16	21.20	0.08	0.41	10.71	36.00	0.20	0.90	1.92	2.49
Finance Division	4,761.90	4,574.89	7.48	65.17	2,604.47	6,303.25	239.68	367.92	1.42	5.84
Internal Resources Division (IRD)	387.91	254.80	10.94	31.77	176.34	502.47	0.22	1.00	12.47	0.20
Financial Institutions Division	2,437.34	2,483.25	0.00	40.24	3,056.10	2,758.65	140.92	222.93	1.62	8.08
Economic Relations Division	66.42	53.81	0.83	2.92	46.58	76.68	0.49	2.36	5.43	3.07
Planning Division/2	1,040.67	109.06	1.87	14.12	64.95	1,272.24	3.58	7.42	12.95	0.58
Implementation Monitoring and Evaluation Division	205.85	155.74	0.24	0.83	154.10	209.55	0.09	0.50	0.53	0.24
Statistics and Informatics Division	1,421.23	1,388.98	10.82	18.83	1,277.88	139.00	20.65	33.51	1.36	24.11
Ministry of Foreign Affairs	129.18	125.48	3.79	10.73	41.82	103.41	0.00	0.00	8.55	0.00
Sub-total = LGRD	35,833.43	36,190.79	1,202.66	7,347.17	30,940.13	37,742.55	842.31	5,774.74	20.30	15.30
Local Government Division	33,897.77	34,446.88	1,003.69	6,782.75	29,270.52	35,845.94	798.17	5,347.24	19.69	14.92
Rural Development and Co-operatives Division	1,139.33	814.97	66.36	257.62	787.91	964.43	23.98	216.05	31.61	22.40
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	132.60	306.80	881.71	932.18	20.15	211.45	33.03	22.68
Sub-total = Defence	1,831.54	1,780.35	11.45	53.76	1,451.50	1,885.00	12.21	18.09	3.02	0.96
Ministry of Defence - Defence Services	1,831.54	1,780.35	11.45	53.76	1,451.50	1,885.00	12.21	18.09	3.02	0.96
Sub-total=POS	3,226.13	3,490.87	177.73	351.57	2,813.18	3,628.48	25.86	148.12	10.07	4.08
Law and Justice Division	349.39	387.39	73.71	84.61	210.77	310.71	2.08	36.76	21.84	11.83
Public Security Division	1,597.08	1,767.11	81.38	214.16	1,507.98	1,613.73	11.39	54.90	12.12	3.40
Legislative and Parliamentary Affairs Division	0.60	0.56	0.03	0.55	0.55	1.00	0.06	0.16	97.96	16.48
Anti Corruption Commission	21.15	12.82	1.02	1.07	5.12	18.71	0.06	0.15	8.33	0.82
Security Services Division	1,257.91	1,322.99	21.59	51.19	1,088.76	1,684.33	12.27	56.14	3.87	3.33
Sub-total = Edu	46,648.79	39,409.85	1,438.70	6,628.15	33,353.00	48,340.49	1,201.98	4,339.34	16.82	8.98
Ministry of Primary and Mass Education	8,022.49	9,207.34	471.22	1,885.24	7,039.65	11,641.55	221.31	911.32	20.48	7.83
Secondary and Higher Education Division	14,319.51	10,659.73	760.84	2,120.58	8,443.57	16,600.54	621.71	2,022.48	19.89	12.18
Ministry of Science and Technology	20,633.86	15,894.15	49.76	1,650.73	14,517.31	16,011.46	74.56	540.76	10.39	3.38
Information and Communication Technology Division	1,362.47	1,275.47	66.63	365.51	1,283.77	1,529.94	140.87	442.77	28.66	28.94
Technical and Madrasah	2,310.46	2,373.16	90.25	606.10	2,068.70	2,557.00	143.52	422.01	25.54	16.50

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22	Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY22 (up to December) as % of Revised Budget FY22	Actual FY23 (up to December) as % Budget FY23
Education Division										
Sub-total = Health	15,558.22	15,093.89	318.58	1,214.13	11,464.47	18,665.30	317.44	1,203.52	8.04	6.45
Health Services Division	13,000.19	13,013.62	270.37	1,039.44	10,057.71	15,851.47	225.51	993.72	7.99	6.27
Medical Education and Family Welfare Division	2,558.03	2,080.27	48.21	174.69	1,406.76	2,813.83	91.93	209.79	8.40	7.46
Sub-total = SSW	7,088.92	7,162.79	371.88	1,398.59	5,857.59	8,786.06	290.72	1,503.90	19.53	17.12
Ministry of Social Welfare	519.12	452.53	18.51	54.44	400.80	798.81	27.63	103.57	12.03	12.97
Ministry of Women and Children Affairs	857.46	803.23	26.67	195.05	770.86	783.44	56.29	158.87	24.28	20.28
Ministry of Food	679.38	641.16	11.05	194.16	613.33	1,336.45	8.06	93.04	30.28	6.96
Ministry of Disaster Management and Relief	4,631.37	4,557.91	291.10	904.73	3,412.15	4,734.57	162.43	849.35	19.85	17.94
Ministry of Liberation Affairs	401.59	707.96	24.54	50.21	660.45	1,132.79	36.30	299.05	7.09	26.40
Sub-total = HCS	4,542.69	5,088.37	895.42	1,598.08	4,927.29	4,928.86	229.15	1,678.79	31.41	34.06
Ministry of Housing and Public Works	4,542.69	5,088.37	895.42	1,598.08	4,927.29	4,928.86	229.15	1,678.79	31.41	34.06
Sub-total = RCRA	2,642.41	3,148.28	66.99	541.46	3,101.59	2,969.77	49.81	1,050.07	17.20	35.36
Ministry of Information	198.57	233.59	3.78	47.61	224.92	282.00	0.35	32.24	20.38	11.43
Ministry of Cultural Affairs	220.38	211.45	26.82	62.25	208.47	247.34	30.85	65.67	29.44	26.55
Ministry of Religious Affairs	1,943.57	2,244.07	3.62	366.10	2,224.78	2,034.74	16.83	869.97	16.31	42.76
Ministry of Youth and Sports	279.89	459.17	32.77	65.50	443.42	405.69	1.78	82.20	14.26	20.26
Sub-total = FE	27,366.68	24,406.20	694.14	3,257.50	22,637.85	25,936.76	573.01	2,436.77	13.35	9.40
Energy and Mineral Resources Division	2,017.92	1,578.79	13.88	88.51	1,438.98	1,797.65	74.31	148.35	5.61	8.25
Power Division	25,348.76	22,827.41	680.27	3,169.00	21,198.87	24,139.11	498.70	2,288.42	13.88	9.48
Sub-total = Agr	13,224.74	13,669.34	573.29	3,761.23	12,834.02	16,129.67	714.90	3,478.08	27.52	21.56
Ministry of Agriculture/3	3,029.64	3,197.58	315.71	846.63	3,119.10	4,338.84	242.23	1,076.35	26.48	24.81
Ministry of Fisheries and Livestock	1,787.80	1,586.19	29.22	246.16	1,482.61	2,081.45	101.05	266.54	15.52	12.81
Ministry of Environment and Forest	541.68	552.69	43.55	110.93	412.11	738.69	19.39	43.05	20.07	5.83
Ministry of Land	994.70	795.52	38.72	89.78	461.83	1,032.54	8.85	32.31	11.29	3.13
Ministry of Water Resources	6,870.92	7,537.36	146.07	2,467.73	7,358.37	7,938.15	343.38	2,059.83	32.74	25.95
Sub-total = IES	2,674.21	2,769.46	105.09	672.34	2,369.14	2,599.38	141.23	278.83	24.28	10.73
Ministry of Commerce	395.46	109.54	0.24	3.39	99.11	244.90	0.20	7.28	3.09	2.97
Ministry of Labour and Employment	185.73	221.08	5.65	16.36	125.67	158.00	0.34	44.23	7.40	27.99
Ministry of Industries	1,226.47	1,618.52	62.84	540.44	1,550.28	1,144.78	124.33	149.24	33.39	13.04
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	7.43	36.36	213.08	632.70	11.22	23.53	8.99	3.72
Ministry of Textiles and Jute	484.50	416.14	28.93	75.80	381.01	419.00	5.14	54.55	18.21	13.02
Sub-total = GPS	61,170.57	55,446.97	1,594.09	9,784.31	51,326.67	70,160.72	1,527.75	12,257.62	17.65	17.47
Road Transport and Highways Division	28,042.67	28,293.12	1,264.26	5,122.56	26,128.23	31,294.87	769.83	5,037.14	18.11	16.10
Ministry of Railways	13,558.14	12,575.90	8.76	634.86	11,457.51	14,928.66	241.99	684.10	5.05	4.58

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22	Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)	Actual FY22 (up to December) as % of Revised Budget FY22	Actual FY23 (up to December) as % Budget FY23
Ministry of Shipping	4,354.05	3,716.68	277.55	1,044.96	3,424.11	6,402.48	225.15	962.59	28.12	15.03
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	0.00	702.36	4,325.86	6,931.96	0.00	1,013.28	16.19	14.62
Posts and Telecommunications Division	1,420.09	798.69	12.84	184.36	427.28	1,312.91	20.76	257.57	23.08	19.62
Bridges Division	9,812.74	5,723.15	30.69	2,095.22	5,563.69	9,289.84	270.02	4,302.95	36.61	46.32
Total Development Revenue Expenditure	237,078.57	221,948.81	7,664.90	37,659.29	194,882.73	259,615.94	6,440.17	36,415.57	16.97	14.03

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2021-22						Fiscal Year 2022-23		
	Actual FY20	Budget FY22	Revised Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22	Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)
Tax Revenue (a+b)	269,801.3	345,999.9	346,000.0	32,225.8	149,778.8	293,635.9	387,998.6	25,173.0	144,567.7
a. NBR	263,885.5	329,999.6	329,999.4	31,652.0	146,859.2	287,222.7	370,000.0	24,613.6	141,004.3
a.1 Income	87,343.8	104,951.0	105,324.0	11,157.5	41,360.8	90,464.1	121,020.0	9,460.1	44,192.3
a.2 VAT	103,357.9	127,745.1	127,567.8	11,903.5	61,326.1	116,993.2	141,191.6	9,133.7	57,051.7
a.3 Supplementary	38,574.6	54,465.3	54,502.9	3,958.4	20,925.6	41,186.7	58,524.5	3,480.8	21,017.4
a.4 Import	31,591.7	37,907.2	38,051.2	4,434.0	22,441.2	34,368.0	43,994.3	2,308.5	17,223.3
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	94.4	399.3	3,106.7	4,126.7	122.3	774.6
a.6 Other Taxes	526.6	1,050.0	675.0	104.1	405.4	1,103.0	1,080.0	108.3	742.2
b. Non-NBR	5,915.7	16,000.4	16,000.6	573.8	2,919.6	6,413.2	17,998.6	559.4	3,563.4
b.1 Narcotics & Liquor	78.9	137.6	137.9	8.8	40.9	100.4	151.7	10.2	63.8
b.2 Vehicles	1,504.2	800.0	800.0	154.9	759.5	1,642.5	1,264.0	124.6	825.4
b.3 Land Revenue	917.0	1,882.2	2,113.2	58.7	362.9	859.6	2,084.5	74.2	464.3
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	315.3	1,560.8	3,391.2	13,878.7	313.8	2,002.2
b.5 Surcharge	509.1	563.4	562.4	36.2	195.6	419.4	619.7	36.6	207.8
c. Non-tax Revenue	58,861.6	43,001.5	42,998.8	2,087.1	16,343.7	35,009.8	45,006.0	2,407.5	16,378.4
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	83.6	3,762.0	5,019.4	1,884.2	173.9	465.3
c.2 Interest	8,072.3	15,587.6	18,849.1	252.9	878.3	1,950.1	16,669.7	181.6	3,632.8
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	219.7	1,103.7	2,362.7	7,920.7	222.8	1,338.2
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	113.2	563.6	1,093.9	478.2	96.3	557.5
c.5 Receipts for Services Rendered	3,267.3	5,456.1	4,737.4	346.6	1,913.2	4,628.3	6,768.3	356.3	2,565.2
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	21.7	270.2	891.3	350.4	56.0	366.0
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	67.4	402.4	826.1	1,127.5	49.9	365.3
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	195.0	1,289.8	2,806.7	2,350.1	161.9	1,027.1
c.9 Other Non-Tax Revenue and Receipts	39,025.3	7,110.3	5,920.6	777.1	6,118.7	15,131.4	7,159.8	1,040.2	5,912.0
c.10 Capital Revenue	245.9	329.0	324.9	10.0	41.9	300.0	297.1	68.6	149.1
Total Revenue (a+b+c)	328,662.8	389,001.4	388,998.9	34,313.0	166,122.6	328,645.8	433,004.6	27,580.6	160,946.1

	Fiscal Year 2021-22						Fiscal Year 2022-23		
	Actual FY20	Budget FY22	Revised Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22	Budget FY23	Actual FY23 (December)	Actual FY23 (up to December)
d. Tax-GDP Ratio (base 2015-16)	7.64	8.71	8.71	0.81	3.77	7.39	8.72	0.57	3.25
e. Revenue-GDP ratio (base 2015-16)	9.31	9.79	9.79	0.86	4.18	8.27	9.73	0.62	3.62

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 December/Actual FY22 up to December)*100	(Actual FY23 up to December/ Budget FY23)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	132.1	112.1	89.3	96.5	37.3
a. NBR	100.0	128.8	112.1	87.4	96.0	38.1
a.1 Income	100.4	133.8	114.9	27.5	106.8	36.5
a.2 VAT	99.9	120.7	110.7	35.6	93.0	40.4
a.3 Supplementary	100.1	142.1	107.4	12.5	100.4	35.9
a.4 Import	100.4	128.0	115.6	10.5	76.7	39.1
a.4 Export	96.4	6693.3	116.3	0.0	376.0	4.5
a.5 Excise	100.0	132.8	107.9	0.9	194.0	18.8
a.6 Other Taxes	64.3	97.9	160.0	0.3	183.1	68.7
b. Non-NBR	100.0	280.6	112.5	2.0	122.1	19.8
b.1 Narcotics & Liquor	100.2	151.1	110.0	0.0	155.9	42.0
b.2 Vehicles	100.0	77.0	158.0	0.5	108.7	65.3
b.3 Land Revenue	112.3	242.5	98.6	0.3	127.9	22.3
b.4 Stamp Duty	98.2	409.3	112.0	1.0	128.3	14.4
b.5 Surcharge	99.8	147.7	110.2	0.1	106.2	33.5
c. Non-tax Revenue	100.0	128.6	104.7	10.7	100.2	36.4
c.1 Dividend and Profit	76.5	37.5	119.4	1.5	12.4	24.7
c.2 Interest	120.9	854.8	88.4	0.6	413.6	21.8
c.3 Administrative Fees and Charges	99.5	335.2	110.4	0.7	121.3	16.9
c.4 Fines Penalties and Forfeiture	90.7	43.7	114.2	0.3	98.9	116.6
c.5 Receipts for Services Rendered	86.8	146.2	142.9	1.4	134.1	37.9
c.6 Rents Leases and Recoveries	135.6	39.3	56.3	0.3	135.4	104.4
c.7 Tolls and Levies	100.0	136.5	112.3	0.3	90.8	32.4
c.8 Non-Commercial Sales	71.4	83.7	99.1	0.9	79.6	43.7
c.9 Other Non-Tax Revenue and Receipts	83.3	47.3	120.9	4.6	96.6	82.6
c.10 Capital Revenue	98.7	99.0	91.4	0.1	355.6	50.2
Total Revenue (a+b+c)	100.0	131.8	111.3	100.0	96.9	37.2

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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