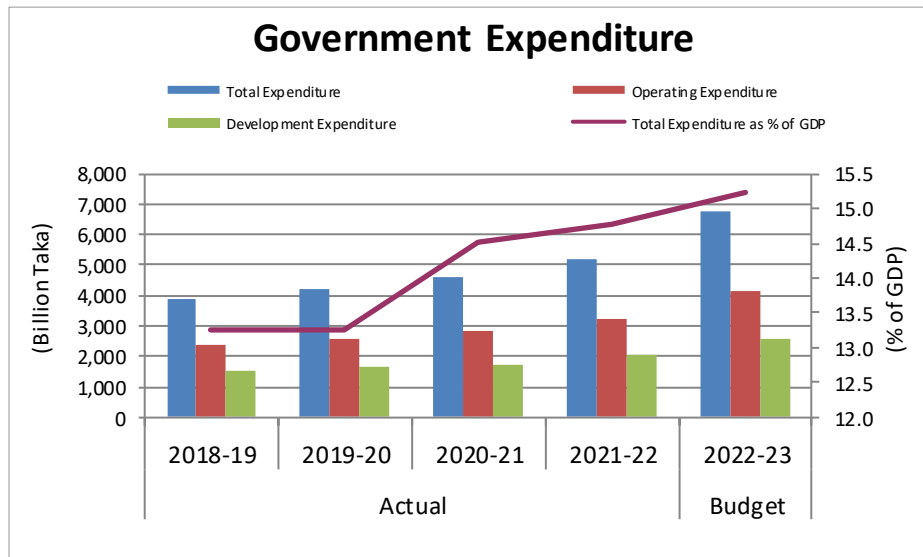


Monthly Report on Fiscal Position

April 2023

(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 April, 2023 in the current fiscal year (FY23) is 65.8 percent of the operating budget estimates. Actual development expenditure during the same period is 32.29 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 April 2023, 65.6 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.7 percent). Total NBR tax collection is 66.6 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 April 2023, in FY23, overall balance (excluding grants) witnessed a negative value which was 1.83 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 April)	Actual FY23 (up to April) 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	59,712	51.1
LGRD	6,359	6,334	6,010	1.8	94.9	6,948	109.3	109.7	115.6	3,958	57.0
Defense	35,448	35,345	33,819	10.4	95.7	38,110	107.5	107.8	112.7	20,888	54.8
POS	25,898	25,658	23,386	7.2	91.1	27,524	106.3	107.3	117.7	16,556	60.2
Edu	48,230	48,331	43,790	13.4	90.6	51,637	107.1	106.8	117.9	36,126	70.0
Health	17,172	17,180	13,575	4.2	79.0	18,199	106.0	105.9	134.1	9,794	53.8
SSW	27,232	28,527	26,810	8.2	94.0	28,589	105.0	100.2	106.6	13,674	47.8
Housing	1,803	1,755	1,613	0.5	91.9	1,892	105.0	107.8	117.3	835	44.1
RCRA	2,315	2,278	2,036	0.6	89.4	2,400	103.7	105.4	117.9	1,445	60.2
F&E	117	112	117	0.0	104.0	129	109.6	114.7	110.2	72	55.7
Agri	18,686	21,302	22,978	7.1	107.9	25,978	139.0	122.0	113.1	25,065	96.5
IES	1,352	1,509	1,224	0.4	81.1	1,442	106.6	95.5	117.8	709	49.2
TC (Tarns & Com)	10,859	10,432	8,873	2.7	85.1	11,356	104.6	108.9	128.0	6,539	57.6
Interest Payment	68,589	71,244	77,779	23.9	109.2	80,375	117.2	112.8	103.3	75,287	93.7
Total	361,504	366,622	325,715	100	88.8	411,407	113.8	112.2	126.3	270,660	65.8

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 April 2023, spending in Agriculture, Interest payment, and Education (Edu) were on the higher side. Sectors like Housing, and Social Security and Welfare (SSW), General Public Services (GPS), Industries, Jute, Textiles, Commerce, Labor & Overseas (IES), Defense, and Transport and Communication had comparatively less 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 April)	35.9	23.8	2.4	9.3	27.8	0.8

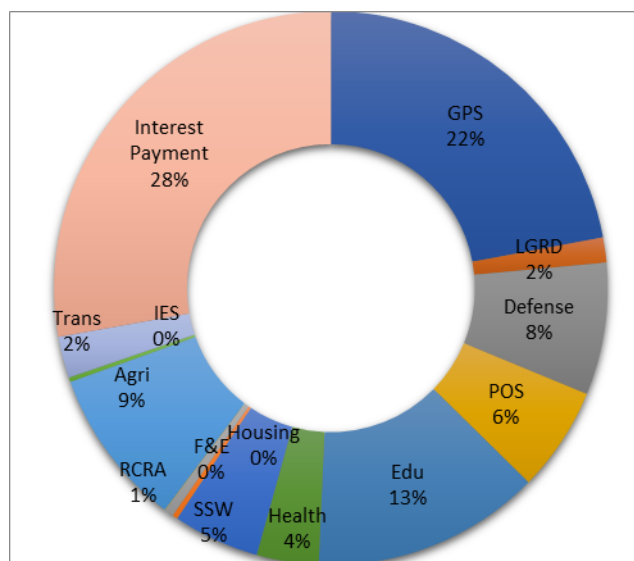
Note:

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 budget for FY23, share of the administration sector has increased, physical infrastructure remained same, and allocations against all other categories got reduced in comparison to the actual expenditure in FY22;
- Till April 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 April 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 (22 percent), Education (13 percent), Agriculture (09 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 April, 2023 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to April 2023)

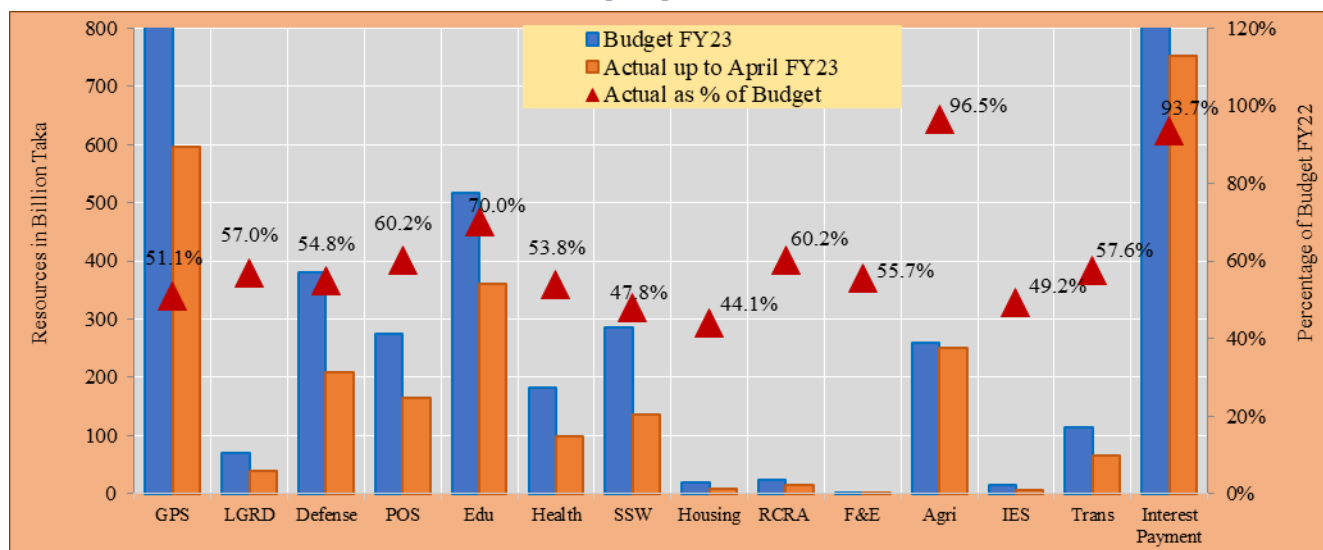


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Agriculture (96.5%), Interest Payment (93.7%), Education (70.0%), Recreation, Culture and Religious Affairs (60.2%), and Public Order and Safety (60.2%) sectors have shown better performance. 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 April is 65.8 percent of the budget estimate, which was 63.9 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 April 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 April 2023)

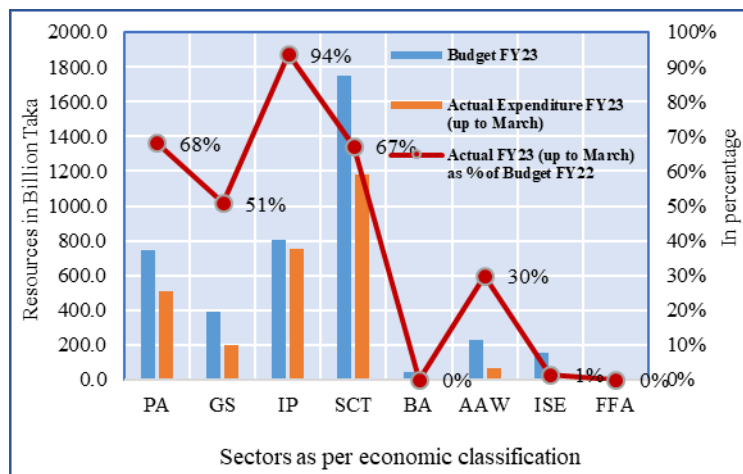
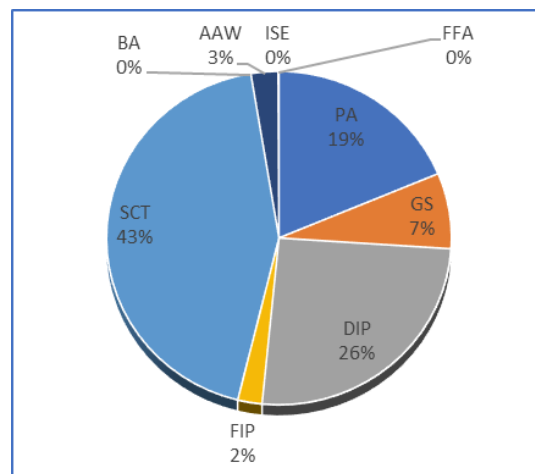


Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to April 2023)



Up to April 2023, utilization rate of total operating expenditure was 65.8 percent. For some categories, like interest payment (94%), pay and allowances (68%), and Subsidies & Current Transfer (67%) 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 April 2023, actual expenditure is 32.29 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 34.95 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (74.45 percent), Agriculture, Fisheries and Livestock (62.65 percent), HCS (59.63 percent), LGRD (41.06 percent), Social Security and Welfare (37.26 percent), and General Public Services (32.83 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.

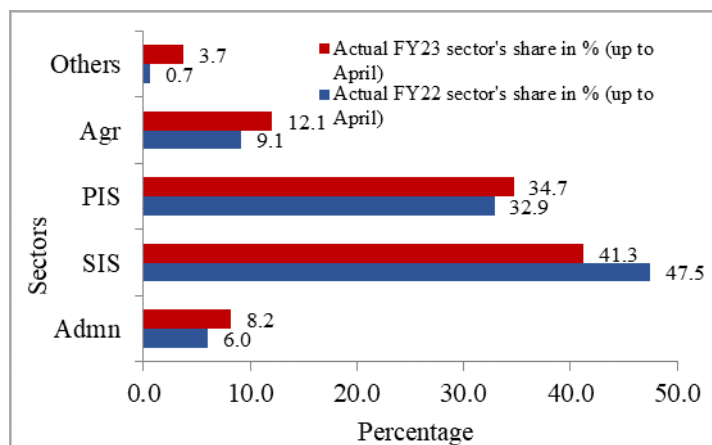
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to April)	Sector's Share in Actual (up to April (%))	Actual FY22 as % of Revised FY22	Budget FY23	Actual FY23 (up to April)	Budget FY23 as % of Revised FY22	Budget FY23 as % of Actual FY22	Actual FY23 (up to April as % of Budget FY23)	Actual FY23 sector's share in % (up to April)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	15,270	14,292	11,806	3,611	4.66	82.61	17,843	5,857	124.85	151.13	32.83	6.99
LGRD	35,833	36,191	30,887	15,983	20.61	85.35	37,743	15,499	104.29	122.20	41.06	18.49
Defence	1,832	1,780	1,451	143	0.18	81.53	1,885	284	105.88	129.87	15.07	0.34
POS	3,226	3,491	2,821	938	1.21	80.81	3,628	755	103.94	128.63	20.82	0.90
Edu	46,649	39,410	33,353	12,351	15.92	84.63	48,340	10,059	122.66	144.94	20.81	12.00
Health	15,558	15,094	11,478	2,978	3.84	76.04	18,665	2,814	123.66	162.62	15.08	3.36
SSW	7,089	7,163	6,171	3,068	3.96	86.16	8,786	3,274	122.66	142.37	37.26	3.91
HCS	4,543	5,088	4,927	2,482	3.20	96.83	4,929	2,939	96.87	100.03	59.63	3.51
RCRA	2,642	3,148	3,102	2,361	3.04	98.52	2,970	2,211	94.33	95.75	74.45	2.64
FE	27,367	24,406	22,638	5,947	7.67	92.75	25,937	7,941	106.27	114.57	30.62	9.47
AFL	13,225	13,669	12,828	7,049	9.09	93.84	16,130	10,105	118.00	125.74	62.65	12.06
IES	2,674	2,769	2,370	1,076	1.39	85.59	2,599	901	93.86	109.67	34.66	1.07
TC	61,171	55,447	51,372	19,579	25.24	92.65	70,161	21,180	126.54	136.57	30.19	25.27
Total	237,079	221,949	195,205	77,567	100.00	87.95	259,616	83,819	116.97	133.00	32.29	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 April, 2023 is presented in **Figure 5**.

➤ From the graph it appears that up to April, 2023 the maximum share of spending went to Social Infrastructure (41.3 percent) followed by Physical Infrastructure (34.7 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

(In Crore Taka)

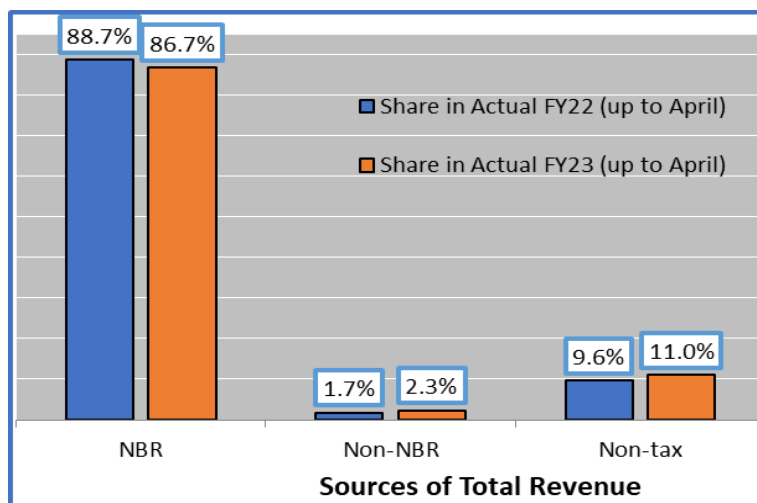
	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual FY23
	FY22	Budget FY22	FY22	(April)	FY22 (up to April)	FY23	FY23 (April)	FY23 (up to April)	(up to April) as % of Budget FY23
Tax Revenue (a+b)	346,000	346,000	299,596	31,575	276,869	387,999	23,943	252,817	65.2
a. NBR	330,000	329,999	292,893	31,059	271,524	370,000	23,403	246,263	66.6
a.1 Income	104,951	105,324	96,128	7,759	75,291	121,020	6,674	77,845	64.3
a.2 VAT	127,745	127,568	117,000	13,519	113,113	141,192	9,751	97,845	69.3
a.3 Supplementary Duty	54,465	54,503	41,187	4,536	37,976	58,525	4,022	36,722	62.7
a.4 Import	37,907	38,051	34,368	4,996	41,496	43,994	2,629	28,848	65.6
a.5 Export duty	56	54	1	0	1	63	0	3	4.5
a.6 Excise	3,825	3,825	3,107	144	2,812	4,127	188	3,701	89.7
a.7 Other Taxes	1,050	675	1,103	105	835	1,080	139	1,299	120.3
b. Non-NBR	16,000	16,001	6,703	515	5,345	17,999	540	6,554	36.4
c. Non-tax Revenue	43,001	42,999	35,056	2,637	29,345	45,006	3,214	31,148	69.2
Total Revenue (a + b + c)	389,001	388,999	334,652	34,212	306,214	433,005	27,156	283,965	65.6
d. Tax-GDP Ratio (base 2015-16)	8.71	8.71	7.54	0.79	6.97	8.74	0.54	5.70	-
e. Revenue-GDP ratio (base 2015-16)	9.79	9.79	8.43	0.86	7.71	9.75	0.61	6.40	-

- Total revenue collection in FY22 was 8.43 percent of GDP and 86.03 percent of the revised budget target.
- Up to April 2023, total revenue collection decreased by 7.3 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 65.6 percent.
- In 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.

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

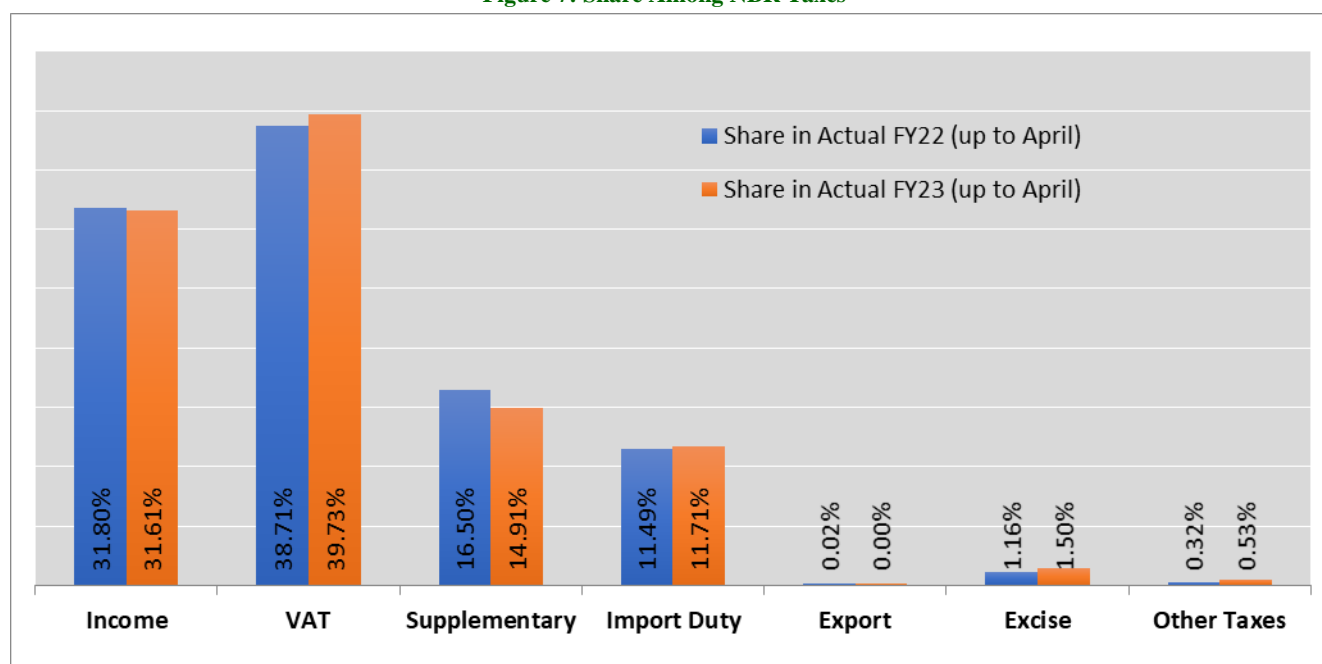
- Major share of the government revenue comes from NBR sources (86.7 percent up to April 2023).
- Growth rates of NBR and Non-NBR tax revenue are -9.3 percent and 22.6 percent respectively. On the other hand, non-tax revenue collection grew by 6.1 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 65.2 and 69.2 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY22 actual tax revenue collection was 7.54 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 April 2023, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.73 percent was collected from VAT, 31.61 percent from Income Tax, 14.91 percent from Supplementary Duty, 11.71 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 April	Accounts 2022-23 up to April
	Budget	Revised	Accounts April		Budget	Accounts April		
1	2	3	4	5	6	7	8	9
Revenues	389,003	389,000	34,212	334,654	433,003	27,157	306,215	283,972
Tax Revenue	346,001	346,003	31,575	299,598	388,002	23,944	276,870	252,827
Non-Tax Revenue	43,003	43,000	2,637	35,057	45,004	3,213	29,345	31,145
Foreign Grants	3,490	3,192	61	2,322	3,271	422	79	441
Revenue and Foreign Grants	392,492	392,192	34,273	336,976	436,274	27,579	306,294	284,413
Non-Development Expenditure	361,500	366,627	35,096	325,715	411,406	39,104	234,174	270,660
Net Outlay for Food Account Operation	597	136	270	2,437	540	426	9,465	12,160
Loans & Advances (Net)	4,506	4,789	-177	-5,104	6,501	-172	-5,081	-1,210
Development Expenditure	237,078	221,948	14,836	195,205	259,617	20,886	77,567	83,819
Development Program financed from Revenue Budget	3,176	3,040	28	2,872	3,155	306	954	2,066
Non-ADP Project	5,990	6,336	468	4,451	7,721	104	1,624	2,144
Annual Development Programme	225,324	209,977	14,171	186,092	246,066	20,323	73,843	78,493
Non-ADP FFW and Transfer	2,588	2,595	169	1,790	2,675	153	1,145	1,115
Total Expenditure	603,680	593,499	50,025	518,253	678,064	60,244	316,125	365,430
Overall Balance (Including Grants)	-211,188	-201,307	-15,752	-181,277	-241,790	-32,665	-9,831	-81,016
(In percent of GDP, base 2015-16)	-5.32	-5.07	-0.40	-4.56	-5.45	-0.74	-0.25	-1.82
Overall Balance (Excluding Grants)	-214,678	-204,499	-15,813	-183,599	-245,061	-33,087	-9,910	-81,457
(In percent of GDP, base 2015-16)	-5.41	-5.15	-0.40	-4.62	-5.52	-0.75	-0.25	-1.83

- 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 5.52 percent of GDP. Including grants the deficit is expected to be 5.45 percent of GDP;
- For FY23, actual overall balance up to April, 2023 (excluding grants) witnesses a negative value which was 1.83 percent of GDP.

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

5.0 Financing

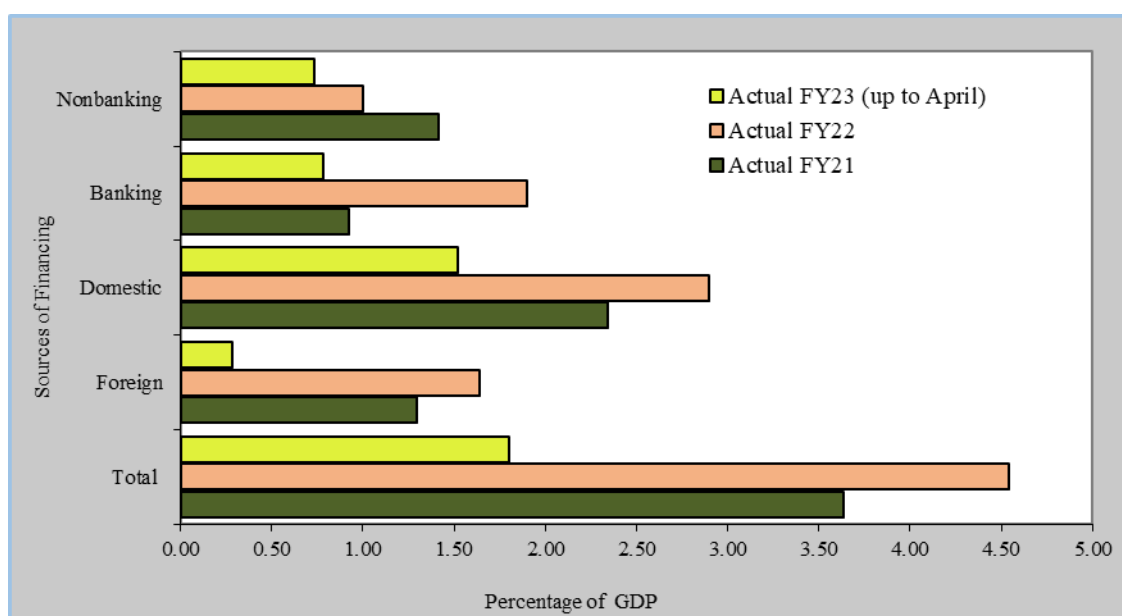
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year:2022-23		Accounts FY22 up to April	Accounts FY23 up to April
	Budget	Revised	Accounts April		Budget	Accounts April		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	97,738	77,020	1,870	65,066	95,458	3,814	14,142	12,645
1.1 Foreign Borrowing	112,188	91,812	2,995	78,369	112,458	5,248	25,339	30,308
1.2 Amortization	-14,450	-14,792	-1,125	-13,302	-17,000	-1,434	-11,197	-17,662
2.0 Domestic Borrowing	113,453	124,288	13,859	115,223	146,335	28,716	-4,367	67,474
2.1 Borrowing from Banking System (Net)	76,452	87,287	4,809	75,533	106,334	19,595	34,798	34,767
2.1.1 Long-Term Debt (Net)	51,600	62,435	1,000	49,051	68,192	3,400	33,757	39,435
2.1.2 Short-Term Debt (Net)	24,852	24,852	3,809	26,482	38,142	16,195	1,041	-4,667
2.2 Non-Bank Borrowing (Net)	37,001	37,001	9,050	39,691	40,001	9,121	-39,165	32,707
2.2.1 National Savings Schemes (Net)	32,000	32,000	1,144	20,260	35,000	653	17,528	-3,388
2.2.2 Others	5,001	5,001	7,906	19,431	5,001	8,468	-56,693	36,095
Total - Financing:	211,191	201,308	15,729	180,290	241,793	32,530	9,775	80,120
(In percent of GDP) (base: 2015-16):	5.32	5.07	0.40	4.54	5.45	0.73	0.25	1.80

Figure 8: Sources of Financing Deficit



For FY23, up to April, 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 (April)	Actual FY22 (up to April)	Actual FY22	Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)
General Public Services	97,443	96,615	9,167	50,614	63,706	116,828	11,997	59,712
LGRD	6,359	6,334	712	3,986	6,010	6,948	543	3,958
Defence	35,448	35,345	2,916	24,037	33,819	38,110	2,670	20,888
Public Order and safety	25,898	25,658	3,012	17,700	23,386	27,524	2,221	16,556
Education & technology	48,230	48,331	6,396	35,990	43,790	51,637	5,015	36,126
Health	17,172	17,180	1,727	9,465	13,575	18,199	1,596	9,794
Social Security and Welfare	27,232	28,527	3,406	13,645	26,810	28,589	2,757	13,674
Housing	1,803	1,755	164	900	1,613	1,892	126	835
Recreation, Culture and Religious Affairs	2,315	2,278	214	1,438	2,036	2,400	146	1,445
Fuel and Energy	117	112	19	97	117	129	8	72
Agriculture	18,686	21,302	873	11,862	22,978	25,978	4,433	25,065
Industrial & Economic Services	1,352	1,509	90	981	1,224	1,442	67	709
Transport and Communication	10,859	10,432	937	6,262	8,873	11,356	1,051	6,539
Interest	68,589	71,244	5,462	57,197	77,779	80,375	6,475	75,287
Total – Operating Revenue Expenditure	361,504	366,622	35,096	234,174	325,715	411,407	39,104	270,660

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 (April)	Actual FY22 (up to April)	Actual FY22	Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23 (up to April) as % Budget FY23
Sub-total = GPS	97,443	96,615	9,167	50,614	63,706	116,828	11,997	59,712	51.1
Office of the President	29	27	3	17	21	31	2	16	51.6
Parliament	334	314	29	175	229	340	23	174	51.1
Prime Minister's Office	680	643	62	448	578	800	89	529	66.2
Cabinet Division	183	146	8	46	116	84	7	45	53.4
Election Commission	1,010	1,036	73	703	994	789	48	362	45.9
Ministry of Public Administration	2,994	2,934	251	1,656	2,264	3,448	211	1,594	46.2
Public Service Commission	79	75	11	53	74	88	8	61	69.2
Finance Division	87,027	86,511	8,523	44,780	55,182	105,390	11,460	55,571	52.7
Internal Resources Division	2,735	2,497	145	905	1,546	2,975	113	870	29.2
Financial Institutions Division	122	154	4	1,267	1,842	93	1	51	54.2
Economic Relations Division	326	452	5	240	371	816	4	227	27.9
Planning Division/2	92	76	7	55	70	91	6	49	53.1

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY22	Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23 (up to April) as % Budget FY23
Implementation, Monitoring and Evaluation Division	51	52	6	19	45	65	7	22	34.6
Statistics and Informatics Division	252	232	26	141	175	271	17	126	46.3
Ministry of Foreign Affairs	1,526	1,466	16	108	198	1,547	1	16	1.0
Sub-total = LGRD	6,359	6,334	712	3,986	6,010	6,948	543	3,958	57.0
Local Government Division	5,322	5,163	674	3,195	4,641	5,861	511	3,486	59.5
Rural Development and Co-operatives Division	652	786	35	760	989	681	29	446	65.5
Ministry of Chittagong Hill Tracts Affairs	386	385	3	31	379	406	3	26	6.4
Sub-total = Defence	35,448	35,345	2,916	24,037	33,819	38,110	2,670	20,888	54.8
Ministry of Defence - Defence Services	33,615	33,375	2,809	22,855	31,789	36,156	2,555	19,913	55.1
Ministry of Defence - Others Services	1,789	1,923	103	1,149	1,979	1,909	112	953	49.9
Armed Forces Division	44	48	4	32	52	45	3	22	50.1
Sub-total=POS	25,898	25,658	3,012	17,700	23,386	27,524	2,221	16,556	60.2
Supreme Court	225	224	26	164	199	230	19	139	60.4
Law and Justice Division	1,464	1,435	169	925	1,141	1,612	126	839	52.0
Public Security Division	21,485	21,494	2,560	15,005	19,946	22,980	1,892	14,227	61.9
Legislative and Parliamentary Affairs Division	36	35	3	25	31	39	2	19	49.0
Anti Corruption Commission	138	124	12	71	96	160	11	80	50.3
Security Services Division	2,550	2,346	243	1,509	1,974	2,503	170	1,251	50.0
Sub-total = Edu	48,230	48,331	6,396	35,990	43,790	51,637	5,015	36,126	70.0
Ministry of Primary and Mass Education	18,292	19,014	2,833	13,487	16,423	20,119	2,111	13,360	66.4
Secondary and Higher Education Division	22,167	21,751	2,768	17,269	20,527	23,360	2,077	17,354	74.3
Ministry of Science and Technology	570	563	18	421	553	602	11	352	58.4
Information and Communication Technology Division	358	367	17	220	358	386	41	222	57.6
Technical and Madrasah Education Division	6,843	6,636	761	4,593	5,928	7,170	775	4,838	67.5
Sub-total = Health	17,172	17,180	1,727	9,465	13,575	18,199	1,596	9,794	53.8
Health Services Division	12,914	13,151	1,286	7,025	10,450	13,430	1,273	7,501	55.9
Medical Education and Family Welfare Division	4,259	4,029	441	2,440	3,124	4,768	323	2,293	48.1
Sub-total = SSW	27,232	28,527	3,406	13,645	26,810	28,589	2,757	13,674	47.8
Ministry of Social Welfare	8,606	8,570	1,888	5,932	8,316	9,401	1,724	6,385	67.9
Ministry of Women and Children Affairs	3,333	3,300	268	1,017	3,122	3,507	116	621	17.7
Ministry of Food	4,032	5,056	10	46	4,696	4,335	2	34	0.8
Ministry of Disaster Management and Relief	5,319	5,566	622	2,008	4,929	5,494	313	2,146	39.1

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY22	Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY23 (up to April) as % Budget FY23
Ministry of Liberation Affairs	5,941	6,036	618	4,642	5,747	5,851	603	4,489	76.7
Sub-total = HCS	1,803	1,755	164	900	1,613	1,892	126	835	44.1
Ministry of Housing and Public Works	1,803	1,755	164	900	1,613	1,892	126	835	44.1
Sub-total = RCRA	2,315	2,278	214	1,438	2,036	2,400	146	1,445	60.2
Ministry of Information	810	827	86	584	751	816	55	575	70.5
Ministry of Cultural Affairs	367	367	39	230	348	390	21	241	61.9
Ministry of Religious Affairs	296	279	15	128	240	318	7	161	50.5
Ministry of Youth and Sports	842	805	75	496	697	876	63	468	53.5
Sub-total = FE	117	112	19	97	117	129	8	72	55.7
Energy and Mineral Resources Division	68	66	8	59	74	72	6	40	56.2
Power Division	49	47	11	38	42	57	2	31	55.0
Sub-total = Agr	18,686	21,302	873	11,862	22,978	25,978	4,433	25,065	96.5
Ministry of Agriculture/3	13,167	15,742	456	8,436	18,207	19,881	3,391	20,876	105.0
Ministry of Fisheries and Livestock	1,649	1,610	127	770	1,009	1,726	98	865	50.1
Ministry of Environment and Forest	681	671	74	413	639	762	65	470	61.7
Ministry of Land	1,233	1,233	166	866	1,081	1,351	132	826	61.2
Ministry of Water Resources	1,956	2,047	51	1,377	2,042	2,258	747	2,029	89.8
Sub-total = IES	1,352	1,509	90	981	1,224	1,442	67	709	49.2
Ministry of Commerce	288	270	20	110	153	300	9	112	37.5
Ministry of Labour and Employment	179	139	14	85	111	199	11	82	41.5
Ministry of Industries	358	593	5	501	585	376	4	237	62.9
Ministry of Expatriates' Welfare and Overseas Employment	320	310	30	162	199	357	23	156	43.6
Ministry of Textiles and Jute	207	198	21	122	177	210	20	122	58.1
Sub-total = TC	10,859	10,432	937	6,262	8,873	11,356	1,051	6,539	57.6
Road Transport and Highways Division	4,900	4,704	405	2,436	3,723	5,352	590	2,658	49.7
Ministry of Railways	3,984	3,778	394	2,412	3,343	3,924	331	2,488	63.4
Ministry of Shipping	783	764	11	524	717	821	12	504	61.3
Ministry of Civil Aviation and Tourism	49	46	8	33	43	72	2	43	59.9
Posts and Telecommunications Division	1,135	1,134	118	854	1,040	1,181	116	844	71.5
Bridges Division	7	6	0	3	7	7	0	2	34.0
Sub-total = Interest	68,589	71,244	5,462	57,197	77,779	80,375	6,475	75,287	93.7
Domestic	62,000	65,000	5,195	53,155	73,225	73,175	5,706	69,115	94.5
Foreign	6,589	6,244	267	4,042	4,554	7,200	769	6,172	85.7
Total Operating Revenue Expenditure	361,504	366,622	35,096	234,174	325,715	411,407	39,104	270,660	65.8

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to April)	Budget FY23	Actual FY23 (up to April)	Actual FY22 (up to April) as % of Budget FY22	Actual FY23 (up to April) as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	62,856	53,258	74,266	50,632	76.4	68.2
Pay of Officers	11,091	10,999	9,158	7,552	11,958	8,039	68.1	67.2
Pay of Establishment	25,751	26,275	23,858	21,147	27,340	20,230	82.1	74.0
Allowances	32,904	34,263	29,840	24,559	34,968	22,363	74.6	64.0
Goods and Services	36,162	34,980	31,798	19,978	38,986	19,826	55.2	50.9
Supplies and Services	26,121	25,300	23,025	14,545	28,234	15,209	55.7	53.9
Repairs Maintenance and Rehabilitation	10,041	9,680	8,772	5,433	10,751	4,617	54.1	42.9
Interest Payments	68,589	71,244	77,779	57,197	80,375	75,287	83.4	93.7
Domestic	62,000	65,000	73,225	53,155	73,175	69,115	85.7	94.5
Foreign	6,589	6,244	4,554	4,042	7,200	6,172	61.4	85.7
Subsidies and Incentives and Current Transfers	149,235	159,995	135,316	86,349	174,926	117,817	57.9	67.4
Subsidies	34,498	46,151	41,991	22,787	56,535	47,635	66.1	84.3
Grants in Aid	69,945	67,794	57,128	42,877	67,210	38,591	61.3	57.4
Pensions and Gratuities	28,209	28,536	20,088	17,256	31,037	17,860	61.2	57.5
Others	4,957	3,489	2,701	1,275	4,919	1,531	25.7	31.1
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	307,749	216,782	373,244	263,563	65.9	70.6
Acquisition of Assets and Works (B)	21,467	21,344	17,667	9,666	22,975	6,872	45.0	29.9
Acquisition of Assets	20,309	20,099	16,766	9,178	21,904	6,656	45.2	30.4
Acquisition of Land	1,158	1,245	901	487	1,071	216	42.1	20.2
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	325,416	226,448	396,219	270,435	64.6	68.3
Investments in Shares and Equities (C)	11,148	4,667	299	163	15,143	224	1.5	1.5
Share Capital	11,148	4,667	299	163	15,143	224	1.5	1.5
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	17,966	9,828	38,164	7,097	30.1	18.6
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	325,715	226,611	411,408	270,660	62.7	65.8

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 (April)	Actual FY22 (up to April)	Actual FY22	Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY22 (up to April) as % of Revised Budget FY22	Actual FY23 (up to April) as % Budget FY23
Sub-total = GPS	15,270.23	14,291.64	888.28	3,610.83	11,806.30	17,842.90	599.41	5,857.16	25.27	32.83
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	297.44	1,063.34	3,283.39	4,975.33	92.79	2,156.28	28.24	43.34
Cabinet Division	55.12	44.49	0.03	0.26	4.48	53.29	0.00	0.34	0.58	0.63
Election Commission	718.28	768.28	13.05	395.16	665.42	749.00	124.15	264.66	51.43	35.34
Ministry of Public Administration	782.39	545.82	30.69	217.59	420.04	663.23	68.61	140.44	39.86	21.18
Public Service Commission	36.16	21.20	1.64	2.47	10.71	36.00	1.42	6.10	11.65	16.94
Finance Division	4,761.90	4,574.89	291.64	399.81	2,604.48	6,303.25	188.15	2,111.17	8.74	33.49
Internal Resources Division (IRD)	387.91	254.80	21.10	81.58	176.34	502.47	0.35	1.73	32.02	0.34
Financial Institutions Division	2,437.34	2,483.25	205.44	1,323.84	3,056.10	2,758.65	116.53	1,106.14	53.31	40.10
Economic Relations Division	66.42	53.81	2.60	14.65	46.58	76.68	0.29	6.16	27.23	8.03
Planning Division/2	1,040.67	109.06	2.22	34.37	64.95	1,272.24	1.73	13.84	31.51	1.09
Implementation Monitoring and Evaluation Division	205.85	155.74	2.91	8.81	154.10	209.55	0.39	2.27	5.66	1.08
Statistics and Informatics Division	1,421.23	1,388.98	6.63	39.80	1,277.88	139.00	4.99	48.04	2.87	34.56
Ministry of Foreign Affairs	129.18	125.48	12.88	29.15	41.82	103.41	0.00	0.00	23.23	0.00
Sub-total = LGRD	35,833.43	36,190.79	3,138.62	15,982.95	30,887.11	37,742.55	3,294.17	15,498.61	44.16	41.06
Local Government Division	33,897.77	34,446.88	3,082.00	15,016.97	29,224.72	35,845.94	3,255.96	14,749.80	43.59	41.15
Rural Development and Co-operatives Division	1,139.33	814.97	21.69	465.22	780.68	964.43	8.65	306.57	57.08	31.79
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	34.92	500.76	881.71	932.18	29.56	442.24	53.91	47.44
Sub-total = Defence	1,831.54	1,780.35	48.90	143.34	1,451.50	1,885.00	42.26	284.10	8.05	15.07
Ministry of Defence - Defence Services	1,831.54	1,780.35	48.90	143.34	1,451.50	1,885.00	42.26	284.10	8.05	15.07
Sub-total=POS	3,226.13	3,490.87	256.17	937.55	2,820.91	3,628.48	69.92	755.35	26.86	20.82
Law and Justice Division	349.39	387.39	13.43	98.19	212.16	310.71	14.66	80.26	25.35	25.83
Public Security Division	1,597.08	1,767.11	197.94	645.10	1,511.74	1,613.73	37.92	271.34	36.51	16.81
Legislative and Parliamentary Affairs Division	0.60	0.56	0.00	0.55	0.55	1.00	0.17	0.57	97.96	56.55
Anti Corruption Commission	21.15	12.82	0.01	1.35	5.12	18.71	0.07	0.47	10.53	2.53
Security Services Division	1,257.91	1,322.99	44.80	192.37	1,091.33	1,684.33	17.10	402.71	14.54	23.91
Sub-total = Edu	46,648.79	39,409.85	1,583.76	12,351.17	33,353.00	48,340.49	1,378.43	10,058.91	31.34	20.81
Ministry of Primary and Mass Education	8,022.49	9,207.34	519.46	3,553.19	7,039.65	11,641.55	577.94	2,756.73	38.59	23.68
Secondary and Higher Education Division	14,319.51	10,659.73	484.88	4,695.74	8,443.57	16,600.54	388.75	4,618.45	44.05	27.82
Ministry of Science and Technology	20,633.86	15,894.15	79.20	2,121.46	14,517.31	16,011.46	156.29	1,218.81	13.35	7.61
Information and Communication Technology Division	1,362.47	1,275.47	247.74	907.74	1,283.77	1,529.94	161.10	688.79	71.17	45.02
Technical and Madrasah Education Division	2,310.46	2,373.16	252.47	1,073.03	2,068.70	2,557.00	94.35	776.14	45.22	30.35

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY22	Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY22 (up to April) as % of Revised Budget FY22	Actual FY23 (up to April) as % Budget FY23
Sub-total = Health	15,558.22	15,093.89	555.56	2,978.31	11,478.12	18,665.30	479.60	2,814.36	19.73	15.08
Health Services Division	13,000.19	13,013.62	412.79	2,386.92	10,071.47	15,851.47	410.74	2,394.07	18.34	15.10
Medical Education and Family Welfare Division	2,558.03	2,080.27	142.77	591.39	1,406.66	2,813.83	68.86	420.29	28.43	14.94
Sub-total = SSW	7,088.92	7,162.79	639.61	3,068.04	6,171.16	8,786.06	595.95	3,273.71	42.83	37.26
Ministry of Social Welfare	519.12	452.53	42.32	151.03	403.50	798.81	72.07	270.27	33.37	33.83
Ministry of Women and Children Affairs	857.46	803.23	83.16	394.56	770.86	783.44	35.50	305.48	49.12	38.99
Ministry of Food	679.38	641.16	19.71	278.07	613.33	1,336.45	4.78	217.12	43.37	16.25
Ministry of Disaster Management and Relief	4,631.37	4,557.91	363.41	1,980.21	3,718.46	4,734.57	354.23	1,859.05	43.45	39.27
Ministry of Liberation Affairs	401.59	707.96	131.01	264.17	665.01	1,132.79	129.38	621.79	37.31	54.89
Sub-total = HCS	4,542.69	5,088.37	375.02	2,482.32	4,927.29	4,928.86	328.00	2,938.84	48.78	59.63
Ministry of Housing and Public Works	4,542.69	5,088.37	375.02	2,482.32	4,927.29	4,928.86	328.00	2,938.84	48.78	59.63
Sub-total = RCRA	2,642.41	3,148.28	694.57	2,361.35	3,101.64	2,969.77	632.20	2,210.85	75.00	74.45
Ministry of Information	198.57	233.59	19.13	90.32	224.97	282.00	20.28	80.39	38.67	28.51
Ministry of Cultural Affairs	220.38	211.45	19.50	101.28	208.47	247.34	28.18	127.68	47.90	51.62
Ministry of Religious Affairs	1,943.57	2,244.07	586.32	2,010.67	2,224.78	2,034.74	423.95	1,754.69	89.60	86.24
Ministry of Youth and Sports	279.89	459.17	69.62	159.08	443.42	405.69	159.79	248.09	34.65	61.15
Sub-total = FE	27,366.68	24,406.20	1,314.61	5,946.85	22,637.85	25,936.76	4,582.89	7,941.08	24.37	30.62
Energy and Mineral Resources Division	2,017.92	1,578.79	0.00	105.96	1,438.98	1,797.65	7.16	189.62	6.71	10.55
Power Division	25,348.76	22,827.41	1,314.61	5,840.89	21,198.87	24,139.11	4,575.74	7,751.46	25.59	32.11
Sub-total = Agr	13,224.74	13,669.34	1,331.46	7,049.42	12,827.82	16,129.67	4,721.22	10,105.27	51.57	62.65
Ministry of Agriculture/3	3,029.64	3,197.58	263.32	1,515.57	3,120.65	4,338.84	112.14	1,697.61	47.40	39.13
Ministry of Fisheries and Livestock	1,787.80	1,586.19	111.60	497.39	1,474.23	2,081.45	54.47	593.93	31.36	28.53
Ministry of Environment and Forest	541.68	552.69	45.87	230.12	412.11	738.69	9.67	84.12	41.64	11.39
Ministry of Land	994.70	795.52	38.87	245.11	462.46	1,032.54	8.06	70.52	30.81	6.83
Ministry of Water Resources	6,870.92	7,537.36	871.79	4,561.22	7,358.37	7,938.15	4,536.87	7,659.09	60.51	96.48
Sub-total = IES	2,674.21	2,769.46	245.26	1,075.51	2,370.28	2,599.38	202.01	900.98	38.83	34.66
Ministry of Commerce	395.46	109.54	1.51	6.42	99.11	244.90	0.28	11.10	5.86	4.53
Ministry of Labour and Employment	185.73	221.08	29.91	52.93	126.34	158.00	45.15	106.33	23.94	67.30
Ministry of Industries	1,226.47	1,618.52	141.63	723.48	1,550.28	1,144.78	128.42	583.09	44.70	50.94
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	22.55	121.28	213.52	632.70	18.80	99.41	30.01	15.71
Ministry of Textiles and Jute	484.50	416.14	49.66	171.40	381.03	419.00	9.36	101.05	41.19	24.12
Sub-total = GPS	61,170.57	55,446.97	3,764.18	19,579.00	51,372.24	70,160.72	3,959.98	21,180.26	35.31	30.19
Road Transport and Highways Division	28,042.67	28,293.12	2,235.16	11,224.82	26,173.80	31,294.87	2,699.99	10,905.96	39.67	34.85
Ministry of Railways	13,558.14	12,575.90	747.52	1,835.52	11,457.51	14,928.66	367.09	1,702.38	14.60	11.40
Ministry of Shipping	4,354.05	3,716.68	303.86	1,732.42	3,424.11	6,402.48	499.35	1,788.79	46.61	27.94
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	0.00	1,021.08	4,325.86	6,931.96	350.12	1,439.17	23.53	20.76

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY22	Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)	Actual FY22 (up to April) as % of Revised Budget FY22	Actual FY23 (up to April) as % Budget FY23
Posts and Telecommunications Division	1,420.09	798.69	32.43	263.29	427.28	1,312.91	43.42	453.16	32.96	34.52
Bridges Division	9,812.74	5,723.15	445.22	3,501.87	5,563.69	9,289.84	0.00	4,890.81	61.19	52.65
Total Development Revenue Expenditure	237,078.57	221,948.81	14,835.99	77,566.64	195,205.23	259,615.94	20,886.04	83,819.48	34.95	32.29

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2021-22						Fiscal Year 2022-23		
	Actual FY20	Budget FY22	Revised Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY22	Budget FY23	Actual FY23 (April)	Actual FY23 (up to April)
Tax Revenue (a+b)	269,802.4	345,999.9	346,000.0	31,574.7	276,868.7	299,596.2	387,998.6	23,942.8	252,817.4
a. NBR	263,886.5	329,999.6	329,999.4	31,059.3	271,523.9	292,893.3	370,000.0	23,402.6	246,263.5
a.1 Income	87,344.1	104,951.0	105,324.0	7,759.2	75,291.4	96,127.8	121,020.0	6,673.8	77,845.1
a.2 VAT	103,358.6	127,745.1	127,567.8	13,519.4	113,113.0	117,000.0	141,191.6	9,750.6	97,845.1
a.3 Supplementary	38,574.6	54,465.3	54,502.9	4,535.7	37,975.7	41,186.7	58,524.5	4,022.3	36,721.6
a.4 Import	31,591.7	37,907.2	38,051.2	4,996.1	41,496.3	34,368.2	43,994.3	2,629.2	28,848.1
a.4 Export	0.6	56.0	54.0	0.0	0.8	0.9	62.8	0.0	2.8
a.5 Excise	2,490.3	3,825.0	3,824.5	143.9	2,811.9	3,106.7	4,126.7	187.7	3,701.5
a.6 Other Taxes	526.6	1,050.0	675.0	104.9	834.8	1,103.0	1,080.0	139.0	1,299.3
b. Non-NBR	5,915.9	16,000.4	16,000.6	515.4	5,344.7	6,702.9	17,998.6	540.2	6,553.9
b.1 Narcotics & Liquor	79.0	137.6	137.9	23.7	241.6	332.9	151.7	31.6	504.9
b.2 Vehicles	1,504.2	800.0	800.0	129.0	1,326.6	1,642.5	1,264.0	119.5	1,382.7
b.3 Land Revenue	917.0	1,882.2	2,113.2	69.7	641.8	859.6	2,084.5	69.7	789.1
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	239.8	2,746.1	3,391.3	13,878.7	262.6	3,376.6
b.5 Surcharge	509.1	563.4	562.4	53.2	388.7	476.5	619.7	56.8	500.6
c. Non-tax Revenue	58,861.8	43,001.5	42,998.9	2,637.0	29,345.3	35,056.2	45,006.0	3,213.6	31,147.9
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	37.8	4,331.0	5,019.4	1,884.2	30.0	1,455.9
c.2 Interest	8,072.3	15,587.6	18,849.1	32.9	1,502.7	1,950.1	16,669.7	223.8	4,429.3
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	156.2	1,898.3	2,362.7	7,920.7	171.6	2,210.2
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	131.1	1,026.0	1,093.9	478.2	98.5	990.4
c.5 Receipts for Services Rendered	3,267.4	5,456.1	4,737.5	429.2	3,656.7	4,695.8	6,768.3	327.8	4,320.7
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	173.6	605.1	891.3	350.4	197.0	799.1
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	75.0	701.5	826.2	1,127.5	82.7	763.6
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	157.4	2,186.7	2,807.2	2,350.1	194.2	1,827.0
c.9 Other Non-Tax Revenue and Receipts	39,025.5	7,110.3	5,920.6	1,435.1	13,350.5	15,109.6	7,159.8	1,877.9	14,160.6
c. 10 Capital Revenue	245.9	329.0	324.9	8.6	86.7	300.0	297.1	10.0	191.2
Total Revenue (a+b+c)	328,664.2	389,001.4	388,998.9	34,211.7	306,213.9	334,652.4	433,004.6	27,156.4	283,965.3
d. Tax-GDP Ratio (base 2015-16)	7.64	8.71	8.71	0.79	6.97	7.54	8.74	0.54	5.70
e. Revenue-GDP ratio (base 2015-16)	9.31	9.79	9.79	0.86	7.71	8.43	9.75	0.61	6.40

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 April/Actual FY22 up to April)*100	(Actual FY23 up to April/ Budget FY23)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	129.5	112.1	89.5	91.3	65.2
a. NBR	100.0	126.3	112.1	87.5	90.7	66.6
a.1 Income	100.4	125.9	114.9	28.7	103.4	64.3
a.2 VAT	99.9	120.7	110.7	35.0	86.5	69.3
a.3 Supplementary	100.1	142.1	107.4	12.3	96.7	62.7
a.4 Import	100.4	128.0	115.6	10.3	69.5	65.6
a.4 Export	96.4	6693.3	116.3	0.0	356.6	4.5
a.5 Excise	100.0	132.8	107.9	0.9	131.6	89.7
a.6 Other Taxes	64.3	97.9	160.0	0.3	155.6	120.3
b. Non-NBR	100.0	268.5	112.5	2.0	122.6	36.4
b.1 Narcotics & Liquor	100.2	45.6	110.0	0.1	209.0	332.8
b.2 Vehicles	100.0	77.0	158.0	0.5	104.2	109.4
b.3 Land Revenue	112.3	242.5	98.6	0.3	122.9	37.9
b.4 Stamp Duty	98.2	409.3	112.0	1.0	123.0	24.3
b.5 Surcharge	99.8	130.0	110.2	0.1	128.8	80.8
c. Non-tax Revenue	100.0	128.4	104.7	10.5	106.1	69.2
c.1 Dividend and Profit	76.5	37.5	119.4	1.5	33.6	77.3
c.2 Interest	120.9	854.8	88.4	0.6	294.8	26.6
c.3 Administrative Fees and Charges	99.5	335.2	110.4	0.7	116.4	27.9
c.4 Fines Penalties and Forfeiture	90.7	43.7	114.2	0.3	96.5	207.1
c.5 Receipts for Services Rendered	86.8	144.1	142.9	1.4	118.2	63.8
c.6 Rents Leases and Recoveries	135.6	39.3	56.3	0.3	132.1	228.0
c.7 Tolls and Levies	100.0	136.5	112.3	0.2	108.8	67.7
c.8 Non-Commercial Sales	71.4	83.7	99.1	0.8	83.6	77.7
c.9 Other Non-Tax Revenue and Receipts	83.3	47.4	120.9	4.5	106.1	197.8
c.10 Capital Revenue	98.7	99.0	91.4	0.1	220.5	64.4
Total Revenue (a+b+c)	100.0	129.4	111.3	100.0	92.7	65.6

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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