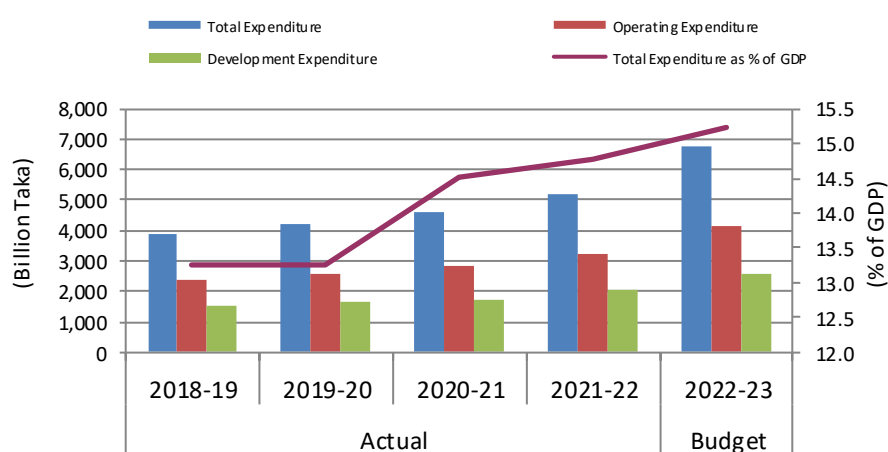


Monthly Report on Fiscal Position

March 2023

(Fiscal Year 2022-23)

Government Expenditure



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CONTENTS

<i>Executive Summary</i>	<i>i</i>
<i>Monthly Report on Fiscal Position</i>	<i>5</i>
1.0 Operating Expenditure	5
1.1 Operating expenditure: General Classification	5
1.1.1 Sector-wise Allocation & Growth	5
1.1.2 Broad Sector-wise Allocation	6
1.1.3 Sectors' Share in Resource Utilization.....	6
1.1.4 Sector-wise Utilization	7
1.1.5 Ministry-wise Utilization.....	7
1.2 Operating Expenditure: Economic Classification	7
2.0 Development Expenditure	8
2.1 Allocation & Utilization Pattern of Development Expenditure	8
2.2 Broad Sector wise Utilization Pattern	9
2.3 Ministry wise Utilization Pattern	9
3.0 Revenue Collection	10
3.1 Total Revenue	10
3.2 NBR Tax Revenue	11
4.0 Budget Deficit	12
5.0 Financing	13

List of Figures

Figure 1: Sector Share in Resource Utilization in FY23.....	6
Figure 2: Operating Expenditure	7
Figure 3: Actual Expenditure According to Economic classification FY23 (up to March 2023).....	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY23 (Up to March 2023)	8
Figure 5: Broad Sector Wise Share in Development Expenditure	9
Figure 6: Sources of Revenue Collection	11
Figure 7 Share Among NBR Taxes.....	11
Figure 8 Sources Of Financing Deficit	13

List of Tables

Table1: OperatingExpenditure Pattern By Sector	5
Table 2: Broad Sectorwise Allocation.....	6
Table 3: Allocation & Utilization Pattern Of Development Expenditure	8
Table 4: Revenue Collection Position	10
Table 5: Budget Deficit.....	12
Table 6: Financing Budget Deficit	13

List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern Of Operating Expenditure.....	14
Appendix 2: Ministry Wise Operating Expenditure.....	14
Appendix 3: Operating Expenditure by Economic Classification.....	17
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	18
Appendix 5 Revenue Collection	20
Appendix 6 Revenue Receipts (Growth Scenario).....	21

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 March, 2023 in the current fiscal year (FY23) is 56.3 percent of the operating budget estimates. Actual development expenditure during the same period is 24.16 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 March 2023, 59.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.8 percent). Total NBR tax collection is 60.2 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to March 2023, in FY23, overall balance (excluding grants) witnessed a negative value which was 1.09 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 March)	Actual FY23 (up to March) 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	47,713	40.8
LGRD	6,359	6,334	6,010	1.8	94.9	6,948	109.3	109.7	115.6	3,412	49.1
Defense	35,448	35,345	33,819	10.4	95.7	38,110	107.5	107.8	112.7	18,218	47.8
POS	25,898	25,658	23,380	7.2	91.1	27,524	106.3	107.3	117.7	14,331	52.1
Edu	48,230	48,331	43,790	13.4	90.6	51,637	107.1	106.8	117.9	31,112	60.3
Health	17,172	17,180	13,564	4.2	78.9	18,199	106.0	105.9	134.2	8,198	45.0
SSW	27,232	28,527	26,809	8.2	94.0	28,589	105.0	100.2	106.6	10,916	38.2
Housing	1,803	1,755	1,598	0.5	91.1	1,892	105.0	107.8	118.4	707	37.4
RCRA	2,315	2,278	2,036	0.6	89.4	2,400	103.7	105.4	117.9	1,300	54.2
F&E	117	112	117	0.0	104.0	129	109.6	114.7	110.2	63	49.4
Agri	18,686	21,302	22,978	7.1	107.9	25,978	139.0	122.0	113.1	20,633	79.4
IES	1,352	1,509	1,224	0.4	81.1	1,442	106.6	95.5	117.8	642	44.6
TC (Tarns & Com)	10,859	10,432	8,873	2.7	85.1	11,356	104.6	108.9	128.0	5,457	48.1
Interest Payment	68,589	71,244	77,779	23.9	109.2	80,375	117.2	112.8	103.3	68,812	85.6
Total	361,504	366,622	325,682	100	88.8	411,407	113.8	112.2	126.3	231,515	56.3

Some of the noteworthy features are:

- For FY23, budget allocation was raised by 12.2 percent over the FY22 revised budget estimates and 13.8 percent over the original budget;
- Up to March 2023, spending in Interest payment, Agriculture, 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 lesser spending in operating expenditure.

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

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

1.1.2 Broad Sector-wise Allocation

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

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual expenditure FY22	37.1	28.2	2.8	7.1	23.9	1.0
Sector Share in Budget FY23	44.4	26.1	2.8	6.3	19.5	0.9
Sector share in Actual expenditure FY23 (Up to March)	34.7	23.5	2.4	8.9	29.7	0.8

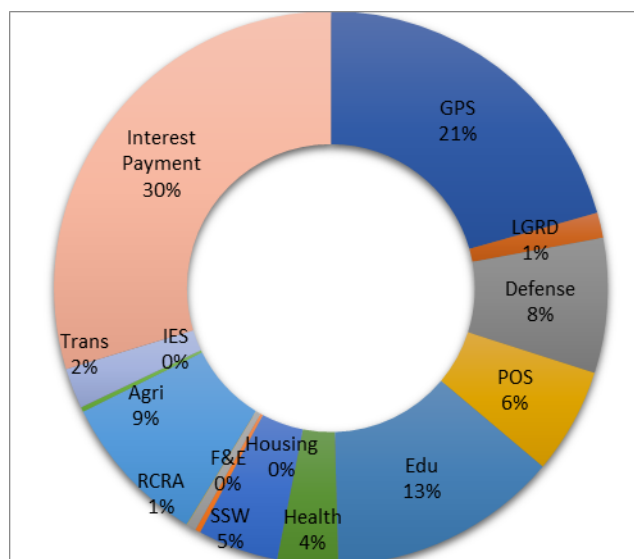
Note:

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 March 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 March 2023)



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

- Individually the largest share goes to Interest Payment (30 percent) followed by General Public Service (21 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 March, 2023 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to March 2023)

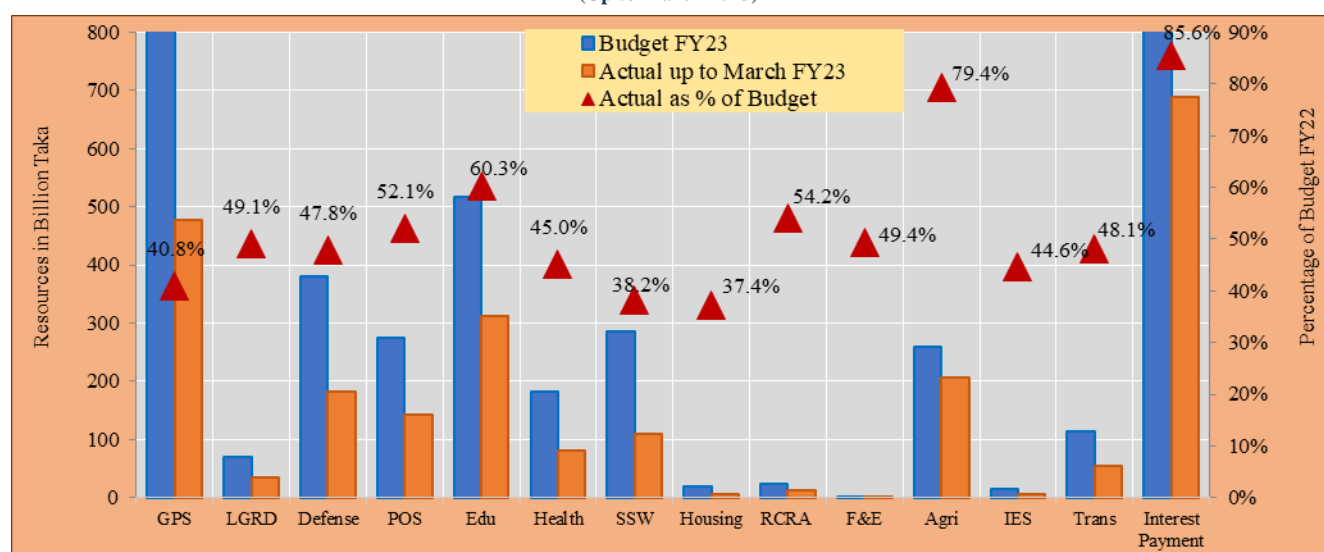


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (85.6%), Agriculture (79.4%), Education (60.3%), Recreation, Culture and Religious Affairs (54.2%), and Public Order and Safety (52.1%) sectors have shown better performance. 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 March is 56.3 percent of the budget estimate, which was 54.3 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP), (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). Status of actual spending up to March 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 March 2023)

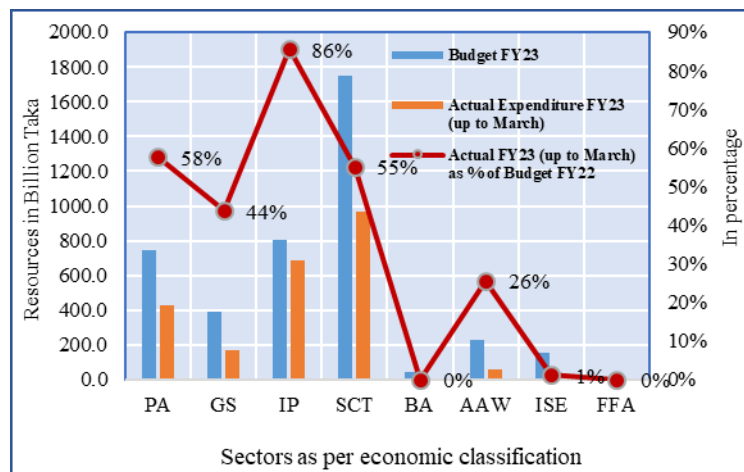
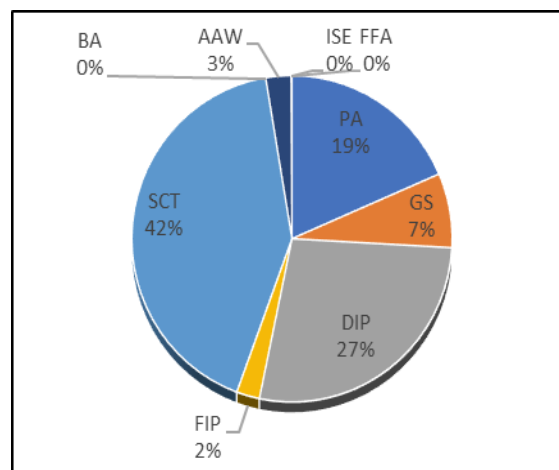


Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to March 2023)



Up to March 2023, utilization rate of total operating expenditure was 56.3 percent. For some categories, like interest payment (86%), and pay and allowances (58%) 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 March 2023, actual expenditure is 24.16 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 28.26 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (53.16 percent), HCS (52.97 percent), Agriculture, Fisheries and Livestock (33.38 percent), LGRD (32.33 percent), Social Security and Welfare (30.44 percent), and General Public Services (29.47 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.

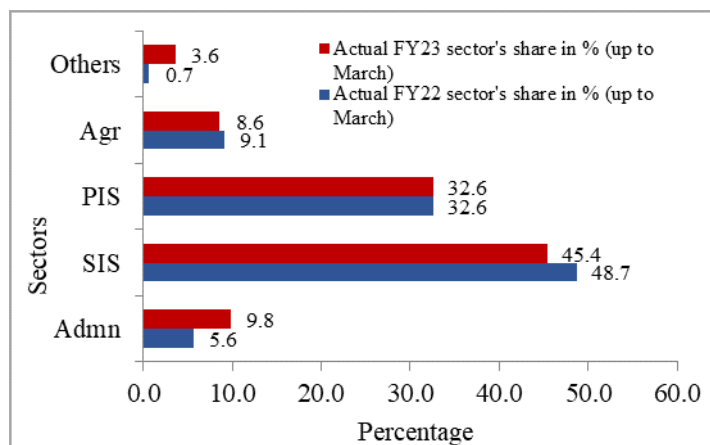
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to March)	Sector's Share in Actual (up to March (%))	Actual FY22 as % of Revised FY22	Budget FY23	Actual FY23 (up to March)	Budget FY23 as % of Revised FY22	Budget FY23 as % of Actual FY22	Actual FY23 (up to March as % of Budget FY23)	Actual FY23 sector's share in % (up to March)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	15,270	14,292	11,806	2,723	4.34	82.61	17,843	5,258	124.85	151.13	29.47	8.38
LGRD	35,833	36,191	30,887	12,844	20.48	85.35	37,743	12,201	104.29	122.20	32.33	19.45
Defence	1,832	1,780	1,451	94	0.15	81.53	1,885	242	105.88	129.87	12.83	0.39
POS	3,226	3,491	2,813	680	1.08	80.59	3,628	643	103.94	128.98	17.72	1.03
Edu	46,649	39,410	33,353	10,767	17.17	84.63	48,340	8,680	122.66	144.94	17.96	13.84
Health	15,558	15,094	11,464	2,419	3.86	75.95	18,665	2,323	123.66	162.81	12.44	3.70
SSW	7,089	7,163	6,164	2,428	3.87	86.05	8,786	2,675	122.66	142.54	30.44	4.26
HCS	4,543	5,088	4,927	2,107	3.36	96.83	4,929	2,611	96.87	100.03	52.97	4.16
RCRA	2,642	3,148	3,102	1,667	2.66	98.52	2,970	1,579	94.33	95.75	53.16	2.52
FE	27,367	24,406	22,638	4,632	7.39	92.75	25,937	3,358	106.27	114.57	12.95	5.35
AFL	13,225	13,669	12,826	5,718	9.12	93.83	16,130	5,384	118.00	125.76	33.38	8.58
IES	2,674	2,769	2,369	830	1.32	85.55	2,599	699	93.86	109.72	26.87	1.11
TC	61,171	55,447	51,372	15,815	25.21	92.65	70,161	17,070	126.54	136.57	24.33	27.22
Total	237,079	221,949	195,173	62,725	100.00	87.94	259,616	62,721	116.97	133.02	24.16	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 March, 2023 is presented in **Figure 5**.

➤ From the graph it appears that up to March, 2023 the maximum share of spending went to Social Infrastructure (45.4 percent) followed by Physical Infrastructure (32.6 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 COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

(In Crore Taka)

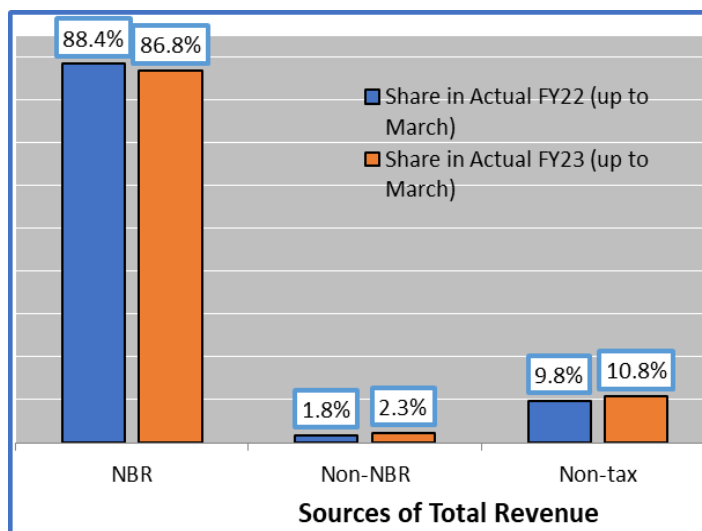
	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22	Actual (March)	Actual FY22 (up to March)	Budget FY23	Actual FY23 (March)	Actual FY23 (up to March)	Actual FY23 (up to March) as % of Budget FY23
Tax Revenue (a+b)	346,000	346,000	299,584	34,290	245,291	387,999	29,530	228,805	59.0
a. NBR	330,000	329,999	292,881	33,650	240,461	370,000	28,838	222,791	60.2
a.1 Income	104,951	105,324	96,122	10,974	67,531	121,020	10,279	71,147	58.8
a.2 VAT	127,745	127,568	116,993	13,112	99,592	141,192	10,575	88,049	62.4
a.3 Supplementary Duty	54,465	54,503	41,187	4,315	33,440	58,525	4,414	32,699	55.9
a.4 Import	37,907	38,051	34,368	4,966	36,500	43,994	3,164	26,219	59.6
a.5 Export duty	56	54	1	0	1	63	0	3	4.5
a.6 Excise	3,825	3,825	3,107	142	2,668	4,127	260	3,514	85.1
a.7 Other Taxes	1,050	675	1,103	141	730	1,080	146	1,160	107.4
b. Non-NBR	16,000	16,001	6,703	640	4,829	17,999	692	6,014	33.4
c. Non-tax Revenue	43,001	42,999	35,056	3,838	26,708	45,006	2,818	27,821	61.8
Total Revenue (a + b + c)	389,001	388,999	334,640	38,129	271,999	433,005	32,347	256,626	59.3
d. Tax-GDP Ratio (base 2015-16)	8.71	8.71	7.54	0.86	6.18	8.74	0.67	5.15	-
e. Revenue-GDP ratio (base 2015-16)	9.79	9.79	8.43	0.96	6.85	9.75	0.73	5.78	-

- Total revenue collection in FY22 was 8.43 percent of GDP and 86.03 percent of the revised budget target.
- Up to March 2023, total revenue collection decreased by 5.7 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 59.3 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).

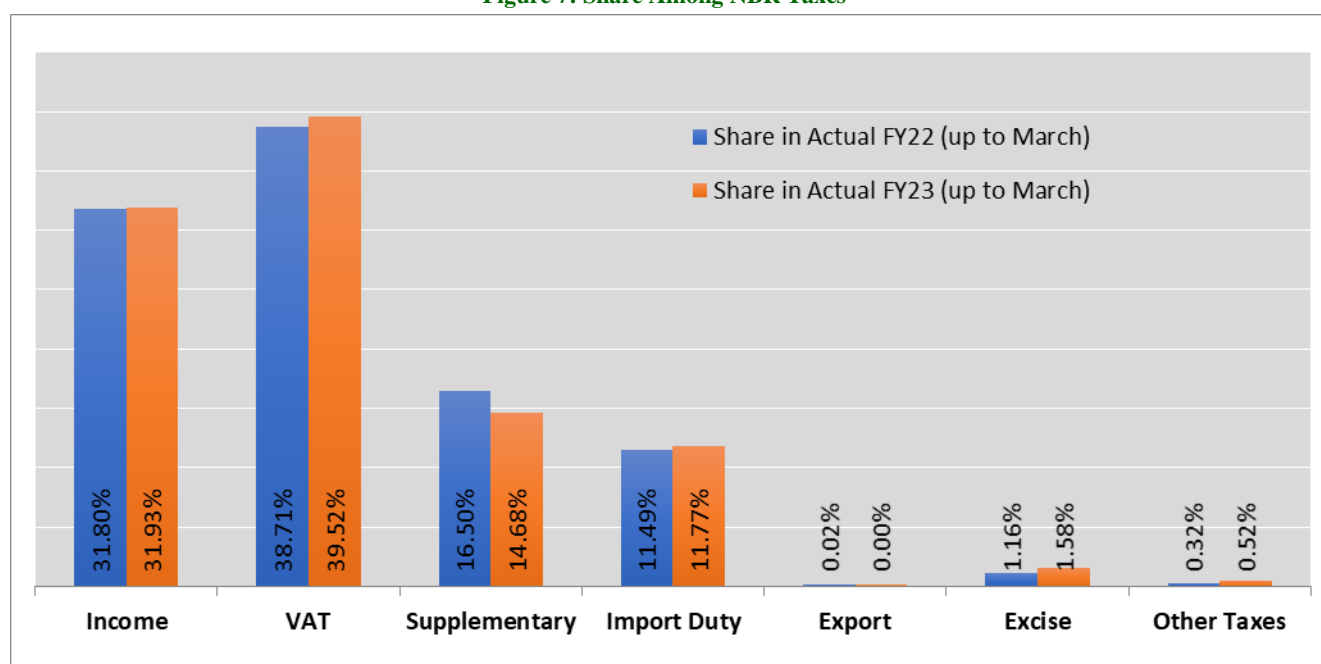
- Major share of the government revenue comes from NBR sources (86.8 percent up to March 2023).
- Growth rates of NBR and Non-NBR tax revenue are -7.3 percent and 24.5 percent respectively. On the other hand, non-tax revenue collection grew by 4.2 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 59.0 and 61.8 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 March 2023, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.52 percent was collected from VAT, 31.93 percent from Income Tax, 14.68 percent from Supplementary Duty, 11.77 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 March	Accounts 2022-23 up to March
	Budget	Revised	Accounts March		Budget	Accounts March		
1	2	3	4	5	6	7	8	9
Revenues	389,003	389,000	38,129	334,642	433,003	32,352	272,000	256,640
Tax Revenue	346,001	346,003	34,290	299,585	388,002	29,535	245,292	228,821
Non-Tax Revenue	43,003	43,000	3,838	35,056	45,004	2,817	26,708	27,819
Foreign Grants	3,490	3,192	0	2,322	3,271	3	18	19
Revenue and Foreign Grants	392,492	392,192	38,129	336,964	436,274	32,354	272,018	256,659
Non-Development Expenditure	361,500	366,627	25,827	325,682	411,406	28,288	199,075	231,515
Net Outlay for Food Account Operation	597	136	743	2,437	540	751	9,195	11,735
Loans & Advances (Net)	4,506	4,789	-447	-5,104	6,501	125	-4,904	-1,038
Development Expenditure	237,078	221,948	9,026	195,173	259,617	9,777	62,725	62,721
Development Program financed from Revenue Budget	3,176	3,040	101	2,872	3,155	95	926	1,760
Non-ADP Project	5,990	6,336	206	4,451	7,721	589	1,156	2,041
Annual Development Programme	225,324	209,977	8,547	186,060	246,066	8,966	59,667	57,958
Non-ADP FFW and Transfer	2,588	2,595	172	1,790	2,675	127	976	962
Total Expenditure	603,680	593,499	35,150	518,188	678,064	38,940	266,091	304,933
Overall Balance (Including Grants)	-211,188	-201,307	2,979	-181,224	-241,790	-6,586	5,927	-48,274
(In percent of GDP, base 2015-16)	-5.32	-5.07	0.08	-4.56	-5.45	-0.15	0.15	-1.09
Overall Balance (Excluding Grants)	-214,678	-204,499	2,979	-183,546	-245,061	-6,589	5,909	-48,294
(In percent of GDP, base 2015-16)	-5.41	-5.15	0.08	-4.62	-5.52	-0.15	0.15	-1.09

- 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 March, 2023 (excluding grants) witnesses a negative value which was 1.09 percent of GDP.

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

5.0 Financing

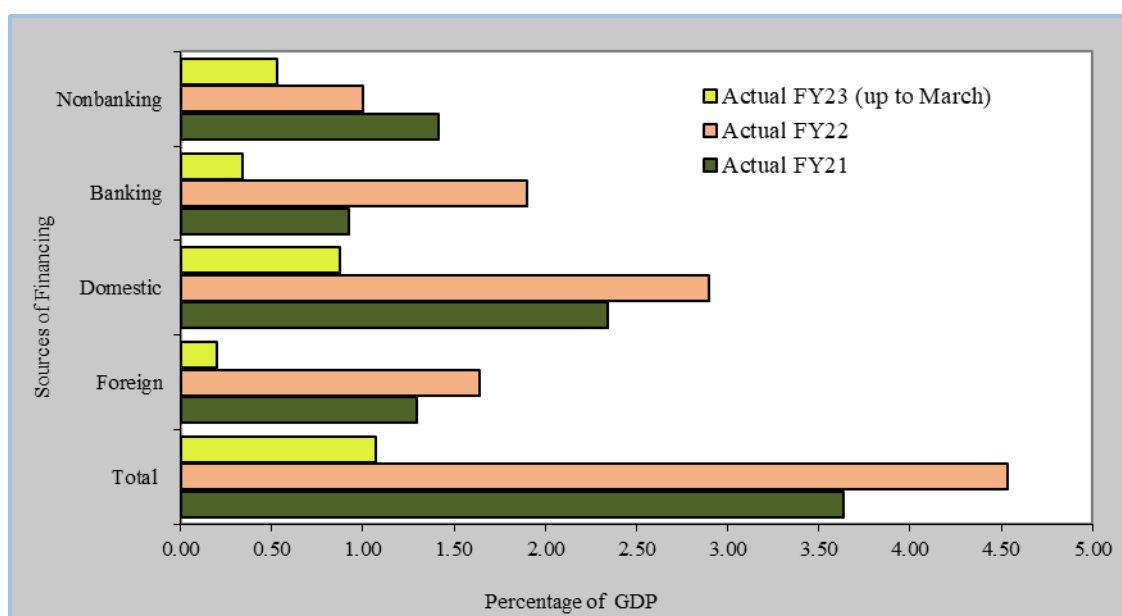
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year:2022-23		Accounts FY22 up to March	Accounts FY23 up to March
	Budget	Revised	Accounts March		Budget	Accounts March		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing- Net	97,738	77,020	351	65,066	95,458	-1,212	12,272	8,832
1.1 Foreign Borrowing	112,188	91,812	1,957	78,369	112,458	1,322	22,344	25,060
1.2 Amortization	-14,450	-14,792	-1,606	-13,302	-17,000	-2,534	-10,072	-16,228
2.0 Domestic Borrowing	113,453	124,288	-3,351	115,170	146,335	7,720	-18,233	38,681
2.1 Borrowing from Banking System (Net)	76,452	87,287	-2,625	75,533	106,334	8,671	29,989	15,172
2.1.1 Long-Term Debt (Net)	51,600	62,435	4,585	49,051	68,192	8,100	32,757	36,035
2.1.2 Short-Term Debt (Net)	24,852	24,852	-7,211	26,482	38,142	571	-2,768	-20,862
2.2 Non-Bank Borrowing (Net)	37,001	37,001	-726	39,638	40,001	-951	-48,222	23,509
2.2.1 National Savings Schemes (Net)	32,000	32,000	1,738	20,260	35,000	-559	16,384	-4,041
2.2.2 Others	5,001	5,001	-2,464	19,377	5,001	-391	-64,606	27,550
Total - Financing:	211,191	201,308	-3,000	180,237	241,793	6,508	-5,961	47,513
(In percent of GDP) (base: 2015-16):	5.32	5.07	-0.08	4.54	5.45	0.15	-0.15	1.07

Figure 8: Sources of Financing Deficit



For FY23, up to March, 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 (March)	Actual FY22 (up to March)	Actual FY22	Budget FY23	Actual FY23 (March)	Actual FY23 (up to March)
General Public Services	97,443	96,615	7,836	41,447	63,706	116,828	6,713	47,713
LGRD	6,359	6,334	516	3,274	6,010	6,948	612	3,412
Defence	35,448	35,345	2,708	21,121	33,819	38,110	2,355	18,218
Public Order and safety	25,898	25,658	1,572	14,686	23,380	27,524	1,546	14,331
Education & technology	48,230	48,331	2,951	29,595	43,790	51,637	3,088	31,112
Health	17,172	17,180	909	7,738	13,564	18,199	952	8,198
Social Security and Welfare	27,232	28,527	1,481	10,239	26,809	28,589	1,767	10,916
Housing	1,803	1,755	156	734	1,598	1,892	119	707
Recreation, Culture and Religious Affairs	2,315	2,278	135	1,224	2,036	2,400	160	1,300
Fuel and Energy	117	112	5	78	117	129	9	63
Agriculture	18,686	21,302	815	10,990	22,978	25,978	3,018	20,633
Industrial & Economic Services	1,352	1,509	54	891	1,224	1,442	69	642
Transport and Communication	10,859	10,432	988	5,325	8,873	11,356	798	5,457
Interest	68,589	71,244	5,700	51,735	77,779	80,375	7,081	68,812
Total – Operating Revenue Expenditure	361,504	366,622	25,827	199,075	325,682	411,407	28,288	231,515

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 (March)	Actual FY22 (up to March)	Actual FY22	Budget FY23	Actual FY23 (March)	Actual FY23 (up to March)	Actual FY23 (up to March) as % Budget FY23
Sub-total = GPS	97,443	96,615	7,836	41,447	63,706	116,828	6,713	47,713	40.8
Office of the President	29	27	2	14	21	31	2	14	44.6
Parliament	334	314	19	147	229	340	22	151	44.2
Prime Minister's Office	680	643	66	386	578	800	40	438	54.8
Cabinet Division	183	146	8	38	116	84	6	38	45.1
Election Commission	1,010	1,036	50	630	994	789	41	314	39.8
Ministry of Public Administration	2,994	2,934	163	1,405	2,264	3,448	136	1,383	40.1
Public Service Commission	79	75	4	42	74	88	7	53	59.9
Finance Division	87,027	86,511	7,358	36,257	55,182	105,390	6,316	44,111	41.9
Internal Resources Division	2,735	2,497	102	759	1,546	2,975	79	757	25.4
Financial Institutions Division	122	154	27	1,263	1,842	93	1	49	53.0
Economic Relations Division	326	452	2	236	371	816	45	224	27.4
Planning Division/2	92	76	6	48	70	91	4	43	46.8

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22	Budget FY23	Actual FY23 (March)	Actual FY23 (up to March)	Actual FY23 (up to March) as % Budget FY23
Implementation, Monitoring and Evaluation Division	51	52	2	13	45	65	2	16	24.3
Statistics and Informatics Division	252	232	12	115	175	271	11	108	39.9
Ministry of Foreign Affairs	1,526	1,466	15	93	198	1,547	1	15	1.0
Sub-total = LGRD	6,359	6,334	516	3,274	6,010	6,948	612	3,412	49.1
Local Government Division	5,322	5,163	493	2,521	4,641	5,861	515	2,972	50.7
Rural Development and Co-operatives Division	652	786	18	726	989	681	96	417	61.2
Ministry of Chittagong Hill Tracts Affairs	386	385	5	27	379	406	1	24	5.8
Sub-total = Defence	35,448	35,345	2,708	21,121	33,819	38,110	2,355	18,218	47.8
Ministry of Defence - Defence Services	33,615	33,375	2,610	20,046	31,788	36,156	2,256	17,358	48.0
Ministry of Defence - Others Services	1,789	1,923	93	1,046	1,979	1,909	97	841	44.0
Armed Forces Division	44	48	5	28	52	45	2	20	43.6
Sub-total=POS	25,898	25,658	1,572	14,686	23,380	27,524	1,546	14,331	52.1
Supreme Court	225	224	18	139	199	230	14	120	52.0
Law and Justice Division	1,464	1,435	79	756	1,141	1,612	78	713	44.2
Public Security Division	21,485	21,494	1,332	12,444	19,941	22,980	1,316	12,331	53.7
Legislative and Parliamentary Affairs Division	36	35	1	22	31	39	1	17	43.6
Anti Corruption Commission	138	124	6	59	96	160	9	69	43.2
Security Services Division	2,550	2,346	135	1,267	1,973	2,503	127	1,081	43.2
Sub-total = Edu	48,230	48,331	2,951	29,595	43,790	51,637	3,088	31,112	60.3
Ministry of Primary and Mass Education	18,292	19,014	1,159	10,654	16,423	20,119	1,177	11,249	55.9
Secondary and Higher Education Division	22,167	21,751	1,266	14,501	20,527	23,360	1,398	15,277	65.4
Ministry of Science and Technology	570	563	14	404	553	602	12	341	56.6
Information and Communication Technology Division	358	367	8	203	358	386	13	182	47.1
Technical and Madrasah Education Division	6,843	6,636	506	3,832	5,928	7,170	486	4,063	56.7
Sub-total = Health	17,172	17,180	909	7,738	13,564	18,199	952	8,198	45.0
Health Services Division	12,914	13,151	710	5,739	10,444	13,430	760	6,228	46.4
Medical Education and Family Welfare Division	4,259	4,029	199	1,999	3,119	4,768	192	1,970	41.3
Sub-total = SSW	27,232	28,527	1,481	10,239	26,809	28,589	1,767	10,916	38.2
Ministry of Social Welfare	8,606	8,570	148	4,044	8,316	9,401	476	4,661	49.6
Ministry of Women and Children Affairs	3,333	3,300	64	749	3,121	3,507	44	505	14.4
Ministry of Food	4,032	5,056	2	36	4,696	4,335	1	32	0.7
Ministry of Disaster Management and Relief	5,319	5,566	554	1,386	4,929	5,494	277	1,833	33.4

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22	Budget FY23	Actual FY23 (March)	Actual FY23 (up to March)	Actual FY23 (up to March) as % Budget FY23
Ministry of Liberation Affairs	5,941	6,036	713	4,024	5,747	5,851	969	3,886	66.4
Sub-total = HCS	1,803	1,755	156	734	1,598	1,892	119	707	37.4
Ministry of Housing and Public Works	1,803	1,755	156	734	1,598	1,892	119	707	37.4
Sub-total = RCRA	2,315	2,278	135	1,224	2,036	2,400	160	1,300	54.2
Ministry of Information	810	827	49	499	751	816	48	520	63.7
Ministry of Cultural Affairs	367	367	15	192	348	390	36	220	56.6
Ministry of Religious Affairs	296	279	28	113	240	318	35	154	48.4
Ministry of Youth and Sports	842	805	44	421	697	876	42	405	46.3
Sub-total = FE	117	112	5	78	117	129	9	63	49.4
Energy and Mineral Resources Division	68	66	4	51	74	72	5	34	47.3
Power Division	49	47	1	27	42	57	4	30	52.0
Sub-total = Agr	18,686	21,302	815	10,990	22,978	25,978	3,018	20,633	79.4
Ministry of Agriculture/3	13,167	15,742	123	7,980	18,207	19,881	2,698	17,484	87.9
Ministry of Fisheries and Livestock	1,649	1,610	69	643	1,009	1,726	185	767	44.4
Ministry of Environment and Forest	681	671	41	340	639	762	37	405	53.2
Ministry of Land	1,233	1,233	79	701	1,081	1,351	88	694	51.4
Ministry of Water Resources	1,956	2,047	504	1,326	2,042	2,258	10	1,282	56.8
Sub-total = IES	1,352	1,509	54	891	1,224	1,442	69	642	44.6
Ministry of Commerce	288	270	18	91	153	300	21	104	34.6
Ministry of Labour and Employment	179	139	8	71	111	199	8	71	35.9
Ministry of Industries	358	593	4	496	585	376	16	233	61.9
Ministry of Expatriates' Welfare and Overseas Employment	320	310	16	132	199	357	17	133	37.1
Ministry of Textiles and Jute	207	198	7	101	177	210	8	102	48.5
Sub-total = TC	10,859	10,432	988	5,325	8,873	11,356	798	5,457	48.1
Road Transport and Highways Division	4,900	4,704	470	2,031	3,723	5,352	370	2,037	38.1
Ministry of Railways	3,984	3,778	281	2,018	3,343	3,924	336	2,157	55.0
Ministry of Shipping	783	764	162	513	717	821	8	492	59.9
Ministry of Civil Aviation and Tourism	49	46	1	24	43	72	9	41	57.4
Posts and Telecommunications Division	1,135	1,134	74	736	1,040	1,181	74	728	61.7
Bridges Division	7	6	0	2	7	7	0	2	30.1
Sub-total = Interest	68,589	71,244	5,700	51,735	77,779	80,375	7,081	68,812	85.6
Domestic	62,000	65,000	5,129	47,960	73,225	73,175	6,004	63,409	86.7
Foreign	6,589	6,244	571	3,776	4,554	7,200	1,077	5,403	75.0
Total Operating Revenue Expenditure	361,504	366,622	25,827	199,075	325,682	411,407	28,288	231,515	56.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to March)	Budget FY23	Actual FY23 (up to March)	Actual FY22 (up to March) as % of Budget FY22	Actual FY23 (up to March) as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	62,856	43,364	74,266	42,877	62.2	57.7
Pay of Officers	11,091	10,999	9,158	6,746	11,958	7,210	60.8	60.3
Pay of Establishment	25,751	26,275	23,858	17,659	27,340	18,136	68.6	66.3
Allowances	32,904	34,263	29,840	18,958	34,968	17,531	57.6	50.1
Goods and Services	36,162	34,980	31,774	17,088	38,986	17,036	47.3	43.7
Supplies and Services	26,121	25,300	23,025	12,565	28,234	13,177	48.1	46.7
Repairs Maintenance and Rehabilitation	10,041	9,680	8,749	4,523	10,751	3,859	45.0	35.9
Interest Payments	68,589	71,244	77,779	51,735	80,375	68,812	75.4	85.6
Domestic	62,000	65,000	73,225	47,960	73,175	63,409	77.4	86.7
Foreign	6,589	6,244	4,554	3,776	7,200	5,403	57.3	75.0
Subsidies and Incentives and Current Transfers	149,235	159,995	135,316	73,134	174,926	96,685	49.0	55.3
Subsidies	34,498	46,151	41,991	18,786	56,535	40,824	54.5	72.2
Grants in Aid	69,945	67,794	57,128	36,209	67,210	32,581	51.8	48.5
Pensions and Gratuities	28,209	28,536	20,088	14,303	31,037	15,490	50.7	49.9
Others	4,957	3,489	2,701	1,092	4,919	1,290	22.0	26.2
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	307,725	185,321	373,244	225,410	56.4	60.4
Acquisition of Assets and Works (B)	21,467	21,344	17,657	8,772	22,975	5,907	40.9	25.7
Acquisition of Assets	20,309	20,099	16,756	8,303	21,904	5,724	40.9	26.1
Acquisition of Land	1,158	1,245	901	469	1,071	183	40.5	17.1
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	325,383	194,093	396,219	231,317	55.4	58.4
Investments in Shares and Equities (C)	11,148	4,667	299	163	15,143	198	1.5	1.3
Share Capital	11,148	4,667	299	163	15,143	198	1.5	1.3
Foreign Financial Assests (F)	45	45	0	0	46	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	32,660	26,056	17,956	8,934	38,164	6,105	27.4	16.0
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	325,682	194,255	411,408	231,515	53.7	56.3

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22	Budget FY23	Actual FY23 (March)	Actual FY23 (up to March)	Actual FY22 (up to March) as % of Revised Budget FY22	Actual FY23 (up to March) as % Budget FY23
Sub-total = GPS	15,270.23	14,291.64	465.07	2,722.55	11,806.28	17,842.90	966.19	5,257.69	19.05	29.47
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	178.48	765.90	3,283.39	4,975.33	283.88	2,063.49	20.34	41.47
Cabinet Division	55.12	44.49	0.08	0.22	4.48	53.29	0.00	0.34	0.50	0.63
Election Commission	718.28	768.28	8.98	382.10	665.42	749.00	7.88	140.51	49.73	18.76
Ministry of Public Administration	782.39	545.82	24.90	186.90	420.03	663.23	7.22	71.76	34.24	10.82
Public Service Commission	36.16	21.20	0.18	0.83	10.71	36.00	1.44	4.68	3.90	12.99
Finance Division	4,761.90	4,574.89	8.09	108.16	2,604.47	6,303.25	638.11	1,923.02	2.36	30.51
Internal Resources Division (IRD)	387.91	254.80	9.01	60.48	176.34	502.47	0.14	1.38	23.74	0.28
Financial Institutions Division	2,437.34	2,483.25	207.62	1,118.40	3,056.10	2,758.65	20.40	989.61	45.04	35.87
Economic Relations Division	66.42	53.81	6.68	12.05	46.58	76.68	2.11	5.87	22.39	7.66
Planning Division/2	1,040.67	109.06	2.19	32.15	64.95	1,272.24	1.71	12.11	29.48	0.95
Implementation Monitoring and Evaluation Division	205.85	155.74	4.83	5.91	154.10	209.55	0.44	1.88	3.79	0.90
Statistics and Informatics Division	1,421.23	1,388.98	9.28	33.18	1,277.88	139.00	2.86	43.04	2.39	30.96
Ministry of Foreign Affairs	129.18	125.48	4.74	16.27	41.82	103.41	0.00	0.00	12.97	0.00
Sub-total = LGRD	35,833.43	36,190.79	2,021.47	12,844.34	30,887.11	37,742.55	2,938.18	12,200.81	35.49	32.33
Local Government Division	33,897.77	34,446.88	1,926.35	11,934.97	29,224.72	35,845.94	2,751.24	11,490.22	34.65	32.05
Rural Development and Co-operatives Division	1,139.33	814.97	0.43	443.53	780.68	964.43	38.26	297.92	54.42	30.89
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	94.70	465.84	881.71	932.18	148.68	412.68	50.15	44.27
Sub-total = Defence	1,831.54	1,780.35	10.41	94.44	1,451.50	1,885.00	132.80	241.83	5.30	12.83
Ministry of Defence - Defence Services	1,831.54	1,780.35	10.41	94.44	1,451.50	1,885.00	132.80	241.83	5.30	12.83
Sub-total=POS	3,226.13	3,490.87	91.18	680.00	2,813.18	3,628.48	143.66	643.00	19.48	17.72
Law and Justice Division	349.39	387.39	0.09	84.76	210.77	310.71	11.42	61.23	21.88	19.71
Public Security Division	1,597.08	1,767.11	44.15	446.32	1,507.98	1,613.73	30.23	233.42	25.26	14.46
Legislative and Parliamentary Affairs Division	0.60	0.56	0.00	0.55	0.55	1.00	0.05	0.39	97.96	39.10
Anti Corruption Commission	21.15	12.82	0.03	1.34	5.12	18.71	0.14	0.40	10.48	2.14
Security Services Division	1,257.91	1,322.99	46.90	147.03	1,088.76	1,684.33	101.82	347.56	11.11	20.63
Sub-total = Edu	46,648.79	39,409.85	1,315.44	10,767.41	33,353.00	48,340.49	1,155.67	8,680.48	27.32	17.96
Ministry of Primary and Mass Education	8,022.49	9,207.34	451.85	3,033.73	7,039.65	11,641.55	428.78	2,178.79	32.95	18.72
Secondary and Higher Education Division	14,319.51	10,659.73	446.91	4,210.86	8,443.57	16,600.54	500.99	4,229.70	39.50	25.48
Ministry of Science and Technology	20,633.86	15,894.15	120.32	2,042.26	14,517.31	16,011.46	52.15	1,062.51	12.85	6.64
Information and Communication Technology Division	1,362.47	1,275.47	153.26	660.00	1,283.77	1,529.94	12.77	527.69	51.75	34.49
Technical and Madrasah	2,310.46	2,373.16	143.09	820.56	2,068.70	2,557.00	160.98	681.79	34.58	26.66

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22	Budget FY23	Actual FY23 (March)	Actual FY23 (up to March)	Actual FY22 (up to March) as % of Revised Budget FY22	Actual FY23 (up to March) as % Budget FY23
Education Division										
Sub-total = Health	15,558.22	15,093.89	400.79	2,418.58	11,464.37	18,665.30	439.51	2,322.89	16.02	12.44
Health Services Division	13,000.19	13,013.62	299.33	1,969.96	10,057.71	15,851.47	405.66	1,971.46	15.14	12.44
Medical Education and Family Welfare Division	2,558.03	2,080.27	101.46	448.62	1,406.66	2,813.83	33.85	351.43	21.57	12.49
Sub-total = SSW	7,088.92	7,162.79	354.61	2,428.42	6,163.89	8,786.06	420.14	2,674.51	33.90	30.44
Ministry of Social Welfare	519.12	452.53	22.80	108.70	400.80	798.81	18.49	194.95	24.02	24.41
Ministry of Women and Children Affairs	857.46	803.23	29.77	311.40	770.86	783.44	41.22	269.98	38.77	34.46
Ministry of Food	679.38	641.16	16.71	258.36	613.33	1,336.45	4.34	212.34	40.30	15.89
Ministry of Disaster Management and Relief	4,631.37	4,557.91	271.14	1,616.80	3,718.46	4,734.57	270.63	1,504.83	35.47	31.78
Ministry of Liberation Affairs	401.59	707.96	14.18	133.16	660.45	1,132.79	85.46	492.41	18.81	43.47
Sub-total = HCS	4,542.69	5,088.37	267.80	2,107.29	4,927.29	4,928.86	632.69	2,610.85	41.41	52.97
Ministry of Housing and Public Works	4,542.69	5,088.37	267.80	2,107.29	4,927.29	4,928.86	632.69	2,610.85	41.41	52.97
Sub-total = RCRA	2,642.41	3,148.28	65.57	1,666.73	3,101.59	2,969.77	46.72	1,578.65	52.94	53.16
Ministry of Information	198.57	233.59	4.09	71.14	224.92	282.00	11.31	60.11	30.46	21.32
Ministry of Cultural Affairs	220.38	211.45	5.82	81.78	208.47	247.34	25.82	99.50	38.68	40.23
Ministry of Religious Affairs	1,943.57	2,244.07	53.44	1,424.35	2,224.78	2,034.74	7.33	1,330.74	63.47	65.40
Ministry of Youth and Sports	279.89	459.17	2.22	89.46	443.42	405.69	2.25	88.30	19.48	21.77
Sub-total = FE	27,366.68	24,406.20	450.55	4,632.25	22,637.85	25,936.76	153.96	3,358.19	18.98	12.95
Energy and Mineral Resources Division	2,017.92	1,578.79	0.00	105.96	1,438.98	1,797.65	0.00	182.46	6.71	10.15
Power Division	25,348.76	22,827.41	450.55	4,526.28	21,198.87	24,139.11	153.96	3,175.73	19.83	13.16
Sub-total = Agr	13,224.74	13,669.34	662.71	5,717.96	12,825.64	16,129.67	618.70	5,383.75	41.83	33.38
Ministry of Agriculture/3	3,029.64	3,197.58	123.31	1,252.25	3,119.10	4,338.84	280.42	1,585.17	39.16	36.53
Ministry of Fisheries and Livestock	1,787.80	1,586.19	49.84	385.79	1,474.23	2,081.45	44.89	539.45	24.32	25.92
Ministry of Environment and Forest	541.68	552.69	26.71	184.25	412.11	738.69	12.88	74.44	33.34	10.08
Ministry of Land	994.70	795.52	31.49	206.24	461.83	1,032.54	7.77	62.46	25.93	6.05
Ministry of Water Resources	6,870.92	7,537.36	431.36	3,689.43	7,358.37	7,938.15	272.73	3,122.23	48.95	39.33
Sub-total = IES	2,674.21	2,769.46	26.76	830.25	2,369.14	2,599.38	195.27	698.52	29.98	26.87
Ministry of Commerce	395.46	109.54	0.46	4.92	99.11	244.90	3.24	10.82	4.49	4.42
Ministry of Labour and Employment	185.73	221.08	1.34	23.02	125.67	158.00	12.68	61.18	10.41	38.72
Ministry of Industries	1,226.47	1,618.52	5.55	581.85	1,550.28	1,144.78	146.43	454.67	35.95	39.72
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	6.81	98.73	213.08	632.70	19.32	80.16	24.43	12.67
Ministry of Textiles and Jute	484.50	416.14	12.60	121.74	381.01	419.00	13.61	91.70	29.25	21.88
Sub-total = GPS	61,170.57	55,446.97	2,893.60	15,814.83	51,372.24	70,160.72	1,933.13	17,070.24	28.52	24.33
Road Transport and Highways Division	28,042.67	28,293.12	1,714.37	8,989.66	26,173.80	31,294.87	1,115.11	8,055.93	31.77	25.74
Ministry of Railways	13,558.14	12,575.90	128.77	1,088.00	11,457.51	14,928.66	86.43	1,335.29	8.65	8.94

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22	Budget FY23	Actual FY23 (March)	Actual FY23 (up to March)	Actual FY22 (up to March) as % of Revised Budget FY22	Actual FY23 (up to March) as % Budget FY23
Ministry of Shipping	4,354.05	3,716.68	23.25	1,428.56	3,424.11	6,402.48	37.88	1,289.43	38.44	20.14
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	253.70	1,021.08	4,325.86	6,931.96	75.02	1,089.04	23.53	15.71
Posts and Telecommunications Division	1,420.09	798.69	23.53	230.86	427.28	1,312.91	30.83	409.74	28.90	31.21
Bridges Division	9,812.74	5,723.15	749.99	3,056.66	5,563.69	9,289.84	587.86	4,890.81	53.41	52.65
Total Development Revenue Expenditure	237,078.57	221,948.81	9,025.94	62,725.04	195,173.10	259,615.94	9,776.59	62,721.41	28.26	24.16

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2021-22					Fiscal Year 2022-23		
		Budget FY22	Revised Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22	Budget FY23	Actual FY23 (March)	Actual FY23 (up to March)
Tax Revenue (a+b)	269,802.0	345,999.9	346,000.0	34,290.3	245,290.8	299,584.0	387,998.6	29,529.8	228,804.7
a. NBR	263,886.1	329,999.6	329,999.4	33,650.1	240,461.5	292,881.1	370,000.0	28,838.1	222,791.0
a.1 Income	87,343.9	104,951.0	105,324.0	10,973.7	67,530.7	96,122.3	121,020.0	10,279.2	71,147.4
a.2 VAT	103,358.4	127,745.1	127,567.8	13,111.9	99,591.9	116,993.3	141,191.6	10,574.6	88,048.5
a.3 Supplementary	38,574.6	54,465.3	54,502.9	4,315.2	33,440.1	41,186.7	58,524.5	4,413.9	32,699.2
a.4 Import	31,591.7	37,907.2	38,051.2	4,966.4	36,500.1	34,368.2	43,994.3	3,164.5	26,218.9
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	141.9	2,668.0	3,106.7	4,126.7	260.3	3,513.7
a.6 Other Taxes	526.6	1,050.0	675.0	141.1	729.9	1,103.0	1,080.0	145.7	1,160.3
b. Non-NBR	5,915.9	16,000.4	16,000.6	640.2	4,829.3	6,702.9	17,998.6	691.7	6,013.7
b.1 Narcotics & Liquor	79.0	137.6	137.9	30.3	217.9	332.9	151.7	44.3	473.3
b.2 Vehicles	1,504.2	800.0	800.0	158.0	1,197.7	1,642.5	1,264.0	142.9	1,263.3
b.3 Land Revenue	917.0	1,882.2	2,113.2	78.7	572.2	859.6	2,084.5	76.5	719.4
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	325.8	2,506.2	3,391.3	13,878.7	366.8	3,114.0
b.5 Surcharge	509.1	563.4	562.4	47.4	335.4	476.5	619.7	61.2	443.8
c. Non-tax Revenue	58,861.7	43,001.5	42,998.9	3,838.2	26,708.2	35,056.2	45,006.0	2,817.6	27,821.4
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	52.1	4,293.2	5,019.4	1,884.2	126.4	1,425.9
c.2 Interest	8,072.3	15,587.6	18,849.1	146.2	1,469.8	1,950.1	16,669.7	240.7	4,205.5
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	216.7	1,742.0	2,362.7	7,920.7	227.8	2,038.5
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	118.1	894.9	1,093.9	478.2	112.3	891.8
c.5 Receipts for Services Rendered	3,267.3	5,456.1	4,737.5	395.9	3,227.5	4,695.8	6,768.3	402.6	3,992.7
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	87.2	431.4	891.3	350.4	123.0	602.0
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	77.8	626.5	826.2	1,127.5	59.3	569.0
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	167.5	2,029.3	2,807.2	2,350.1	234.1	1,632.8
c.9 Other Non-Tax Revenue and Receipts	39,025.5	7,110.3	5,920.6	2,564.2	11,915.4	15,109.6	7,159.8	1,282.5	12,282.3
c. 10 Capital Revenue	245.9	329.0	324.9	12.4	78.1	300.0	297.1	8.9	180.8

		Fiscal Year 2021-22					Fiscal Year 2022-23		
	Actual FY20	Budget FY22	Revised Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22	Budget FY23	Actual FY23 (March)	Actual FY23 (up to March)
Total Revenue (a+b+c)	328,663.7	389,001.4	388,998.9	38,128.5	271,999.0	334,640.2	433,004.6	32,347.4	256,626.1
d. Tax-GDP Ratio (base 2015-16)	7.64	8.71	8.71	0.86	6.18	7.54	8.74	0.67	5.15
e. Revenue-GDP ratio (base 2015-16)	9.31	9.79	9.79	0.96	6.85	8.43	9.75	0.73	5.78

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 March/Actual FY22 up to March)*100	(Actual FY23 up to March/ Budget FY23)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	129.5	112.1	89.5	93.3	59.0
a. NBR	100.0	126.3	112.1	87.5	92.7	60.2
a.1 Income	100.4	125.9	114.9	28.7	105.4	58.8
a.2 VAT	99.9	120.7	110.7	35.0	88.4	62.4
a.3 Supplementary	100.1	142.1	107.4	12.3	97.8	55.9
a.4 Import	100.4	128.0	115.6	10.3	71.8	59.6
a.4 Export	96.4	6693.3	116.3	0.0	380.6	4.5
a.5 Excise	100.0	132.8	107.9	0.9	131.7	85.1
a.6 Other Taxes	64.3	97.9	160.0	0.3	159.0	107.4
b. Non-NBR	100.0	268.5	112.5	2.0	124.5	33.4
b.1 Narcotics & Liquor	100.2	45.6	110.0	0.1	217.2	311.9
b.2 Vehicles	100.0	77.0	158.0	0.5	105.5	99.9
b.3 Land Revenue	112.3	242.5	98.6	0.3	125.7	34.5
b.4 Stamp Duty	98.2	409.3	112.0	1.0	124.3	22.4
b.5 Surcharge	99.8	130.0	110.2	0.1	132.3	71.6
c. Non-tax Revenue	100.0	128.4	104.7	10.5	104.2	61.8
c.1 Dividend and Profit	76.5	37.5	119.4	1.5	33.2	75.7
c.2 Interest	120.9	854.8	88.4	0.6	286.1	25.2
c.3 Administrative Fees and Charges	99.5	335.2	110.4	0.7	117.0	25.7
c.4 Fines Penalties and Forfeiture	90.7	43.7	114.2	0.3	99.7	186.5
c.5 Receipts for Services Rendered	86.8	144.1	142.9	1.4	123.7	59.0
c.6 Rents Leases and Recoveries	135.6	39.3	56.3	0.3	139.6	171.8
c.7 Tolls and Levies	100.0	136.5	112.3	0.2	90.8	50.5
c.8 Non-Commercial Sales	71.4	83.7	99.1	0.8	80.5	69.5
c.9 Other Non-Tax Revenue and Receipts	83.3	47.4	120.9	4.5	103.1	171.5
c.10 Capital Revenue	98.7	99.0	91.4	0.1	231.4	60.9
Total Revenue (a+b+c)	100.0	129.4	111.3	100.0	94.3	59.3

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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