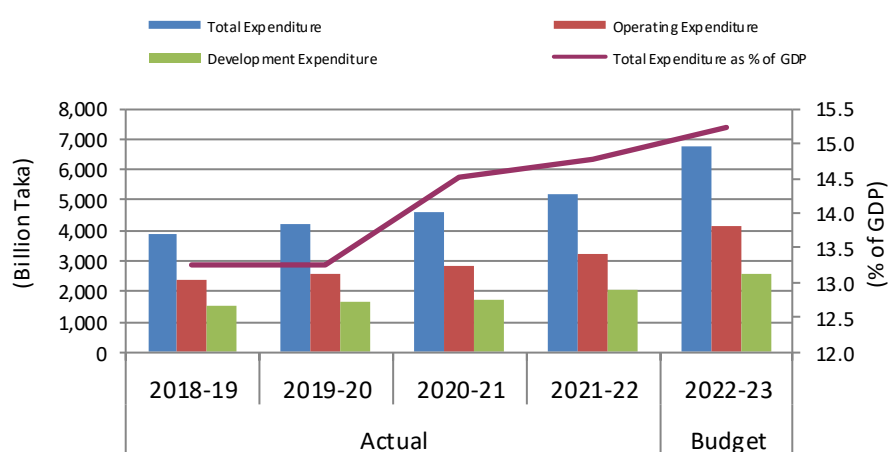


Monthly Report on Fiscal Position

August 2022

(Fiscal Year 2022-23)

Government Expenditure



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Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to August, 2022 in the current fiscal year (FY23) is 9.0 percent of the operating budget estimates. Actual development expenditure during the same period is 2.29 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 August 2022, 13.0 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (82.8 percent). Total NBR tax collection is 12.6 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 August 2022, in FY23, overall balance (excluding grants) witnessed a positive value which was 0.25 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 August)	Actual FY23 (up to August) as % of Budget FY23
1	2	3	4	5	6	7	8	9	10	11	12
GPS	97,443	96,615	63,705	19.8	65.9	116,828	119.9	120.9	183.4	7,606	6.5
LGRD	6,359	6,334	6,010	1.9	94.9	6,948	109.3	109.7	115.6	405	5.8
Defense	35,448	35,345	33,819	10.5	95.7	38,110	107.5	107.8	112.7	3,740	9.8
POS	25,898	25,658	23,380	7.3	91.1	27,524	106.3	107.3	117.7	2,754	10.0
Edu	48,230	48,331	43,790	13.6	90.6	51,637	107.1	106.8	117.9	6,691	13.0
Health	17,172	17,180	13,564	4.2	78.9	18,199	106.0	105.9	134.2	1,419	7.8
SSW	27,232	28,527	26,304	8.2	92.2	28,589	105.0	100.2	108.7	885	3.1
Housing	1,803	1,755	1,568	0.5	89.3	1,892	105.0	107.8	120.7	69	3.7
RCRA	2,315	2,278	2,036	0.6	89.4	2,400	103.7	105.4	117.9	202	8.4
F&E	117	112	117	0.0	104.0	129	109.6	114.7	110.2	10	8.1
Agri	18,686	21,302	22,978	7.1	107.9	25,978	139.0	122.0	113.1	737	2.8
IES	1,352	1,509	1,224	0.4	81.1	1,442	106.6	95.5	117.8	74	5.2
TC (Tarns & Com)	10,859	10,432	12,189	3.8	116.8	11,356	104.6	108.9	93.2	724	6.4
Interest Payment	68,589	71,244	70,806	22.0	99.4	80,375	117.2	112.8	113.5	11,686	14.5
Total	361,504	366,622	321,487	100	87.7	411,407	113.8	112.2	128.0	37,001	9.0

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 August 2022, spending in Interest payment, Education (Edu), Public order and safety (POS), Defense were on the higher side. Sectors like Housing, and Social Security and Welfare (SSW) 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	37.6	28.4	3.8	7.1	22.0	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 August)	38.1	25.6	2.0	2.0	31.6	0.7

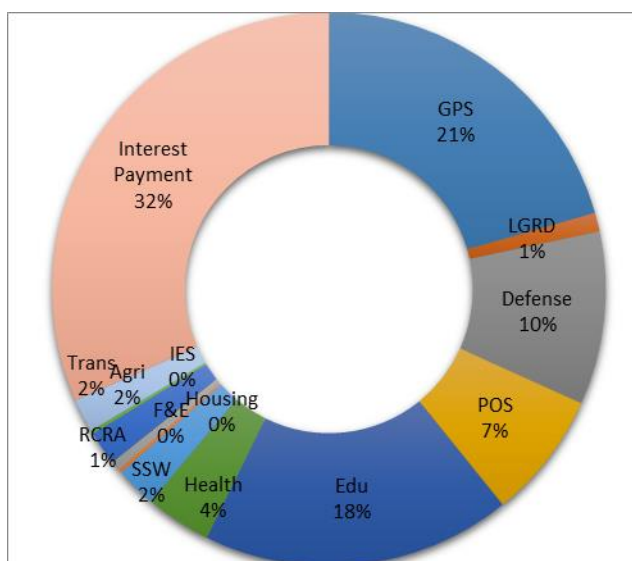
Note:

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

1.1.3 Sectors' Share in Resource Utilization

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



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

- Individually the largest share goes to Interest Payment (32 percent) followed by General Public Service (21 percent), Education (18 percent), Defense (10 percent), and Public Order & Safety (07 percent) .

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to August 2022)

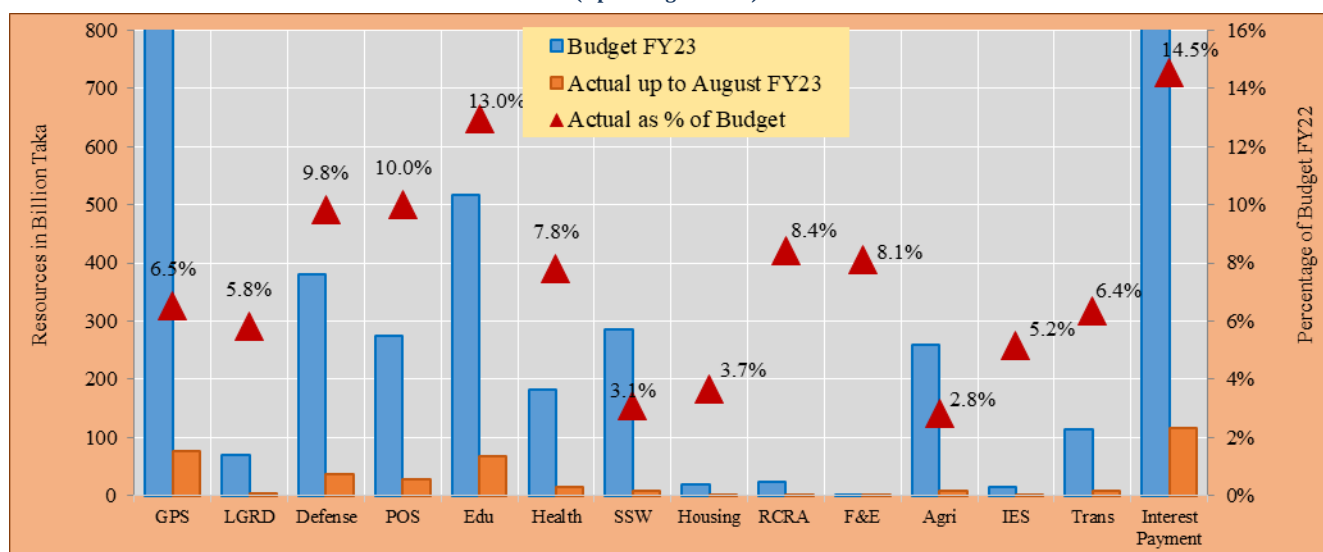


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (14.5%), Education (13.0%), Public Order and Safety (10.0%), and Defence (9.8%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY23), actual spending (operating) up to August is 9.0 percent of the budget estimate, which was 9.7 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 August 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 August 2022)

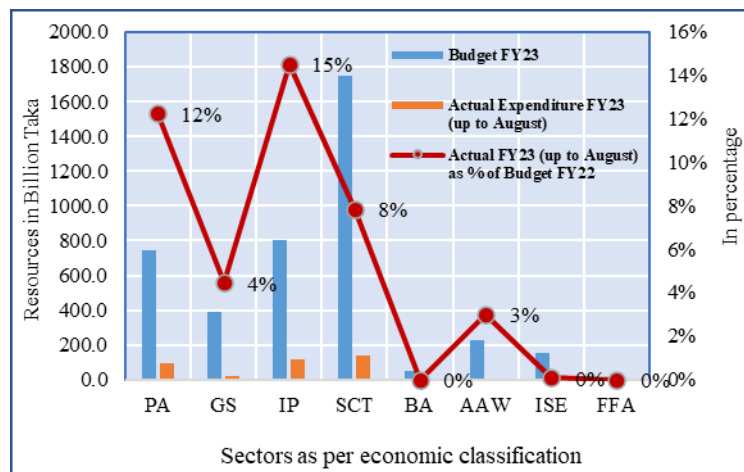
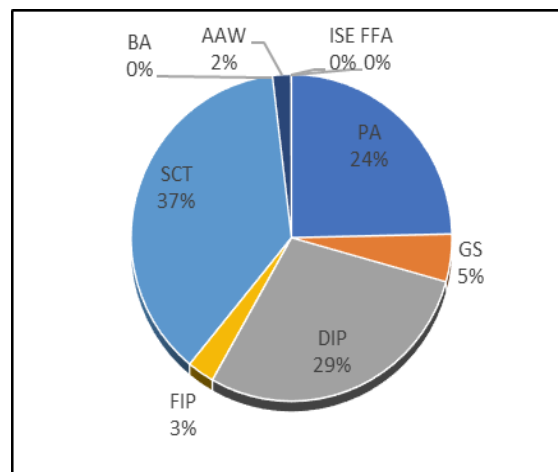


Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to August 2022)



Up to August 2022, utilization rate of total operating expenditure was 9.0 percent. For some categories, like interest payment (15%), and pay and allowances (12%) 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 August 2022, actual expenditure is 2.29 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 3.45 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (14.56 percent), LGRD (4.36 percent), and and Transport and Communication (2.93 percent) sector made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Defense, Health, GPS, and POS 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.

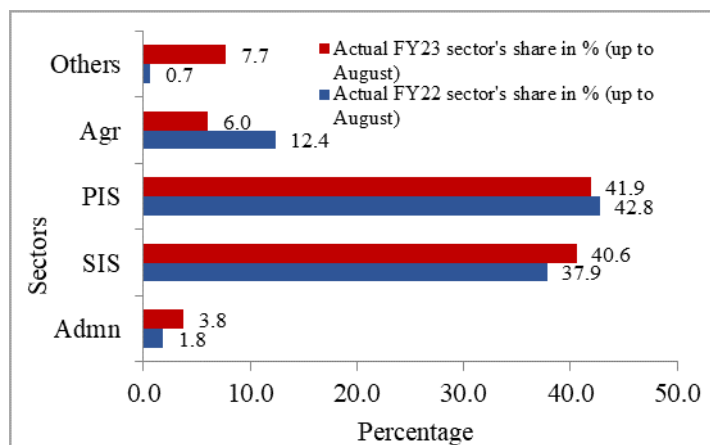
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to August)	Sector's Share in Actual (up to August (%))	Actual FY22 as % of Revised FY22	Budget FY23	Actual FY23 (up to August)	Budget FY23 as % of Revised FY22	Budget FY23 as % of Actual FY22	Actual FY23 (up to August as % of Budget FY23)	Actual FY23 sector's share in % (up to August)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	15,270	14,292	11,840	123	1.60	82.84	17,843	176	124.85	150.70	0.98	2.96
LGRD	35,833	36,191	30,768	1,546	20.21	85.02	37,743	1,647	104.29	122.67	4.36	27.76
Defence	1,832	1,780	1,451	1	0.01	81.53	1,885	1	105.88	129.87	0.05	0.02
POS	3,226	3,491	2,820	13	0.17	80.79	3,628	48	103.94	128.66	1.32	0.81
Edu	46,649	39,410	33,353	1,024	13.39	84.63	48,340	530	122.66	144.94	1.10	8.94
Health	15,558	15,094	11,467	72	0.94	75.97	18,665	87	123.66	162.77	0.47	1.47
SSW	7,089	7,163	5,854	244	3.19	81.73	8,786	94	122.66	150.08	1.07	1.58
HCS	4,543	5,088	4,797	9	0.12	94.27	4,929	51	96.87	102.75	1.03	0.86
RCRA	2,642	3,148	3,102	218	2.85	98.52	2,970	432	94.33	95.75	14.56	7.29
FE	27,367	24,406	26,671	948	12.39	109.28	25,937	428	106.27	97.25	1.65	7.22
AFL	13,225	13,669	12,833	945	12.35	93.88	16,130	355	118.00	125.69	2.20	5.98
IES	2,674	2,769	2,369	181	2.37	85.55	2,599	25	93.86	109.72	0.96	0.42
TC	61,171	55,447	54,760	2,326	30.40	98.76	70,161	2,059	126.54	128.12	2.93	34.70
Total	237,079	221,949	202,085	7,652	100.00	91.05	259,616	5,933	116.97	128.47	2.29	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 August, 2022 is presented in **Figure 5**.

➤ From the graph it appears that up to August, 2022 the maximum share of spending went to Physical Infrastructure (41.9 percent) followed by Social Infrastructure (40.6 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 August, 2022:

Table 4: Revenue Collection Position

(In Crore Taka)

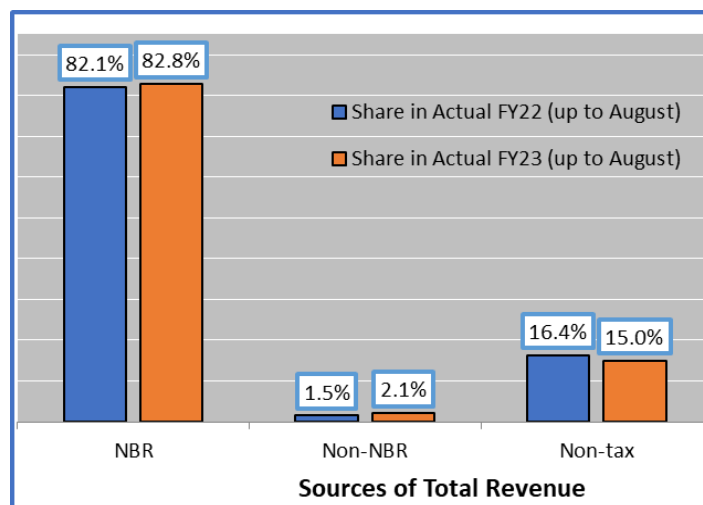
	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22	Actual (August)	Actual FY22 (up to August)	Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23 (up to August) as % of Budget FY23
Tax Revenue (a+b)	346,000	346,000	301,236	19,552	34,878	387,999	22,621	47,877	12.3
a. NBR	330,000	329,999	294,822	19,115	34,249	370,000	21,971	46,679	12.6
a.1 Income	104,951	105,324	91,967	4,801	8,536	121,020	6,586	11,830	9.8
a.2 VAT	127,745	127,568	120,534	8,165	15,269	141,192	8,636	20,906	14.8
a.3 Supplementary Duty	54,465	54,503	42,441	3,154	5,127	58,525	3,494	6,207	10.6
a.4 Import	37,907	38,051	35,670	2,891	5,126	43,994	3,027	7,291	16.6
a.5 Export duty	56	54	1	0	1	63	2	2	3.6
a.6 Excise	3,825	3,825	3,107	48	94	4,127	108	228	5.5
a.7 Other Taxes	1,050	675	1,103	56	97	1,080	118	214	19.8
b. Non-NBR	16,000	16,001	6,414	437	629	17,999	650	1,198	6.7
c. Non-tax Revenue	43,001	42,999	36,075	5,382	6,824	45,006	6,244	8,480	18.8
Total Revenue (a + b + c)	389,001	388,999	337,311	24,933	41,702	433,005	28,866	56,357	13.0
d. Tax-GDP Ratio (base 2015-16)	8.70	8.70	7.58	0.49	0.88	8.72	0.51	1.20	-
e. Revenue-GDP ratio (base 2015-16)	9.78	9.78	8.48	0.63	1.05	9.73	0.65	1.42	-

- Total revenue collection in FY22 was 8.48 percent of GDP and 86.71 percent of the revised budget target.
- Up to August 2022, total revenue collection increased by 35.1 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 13.0 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 28.37 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).

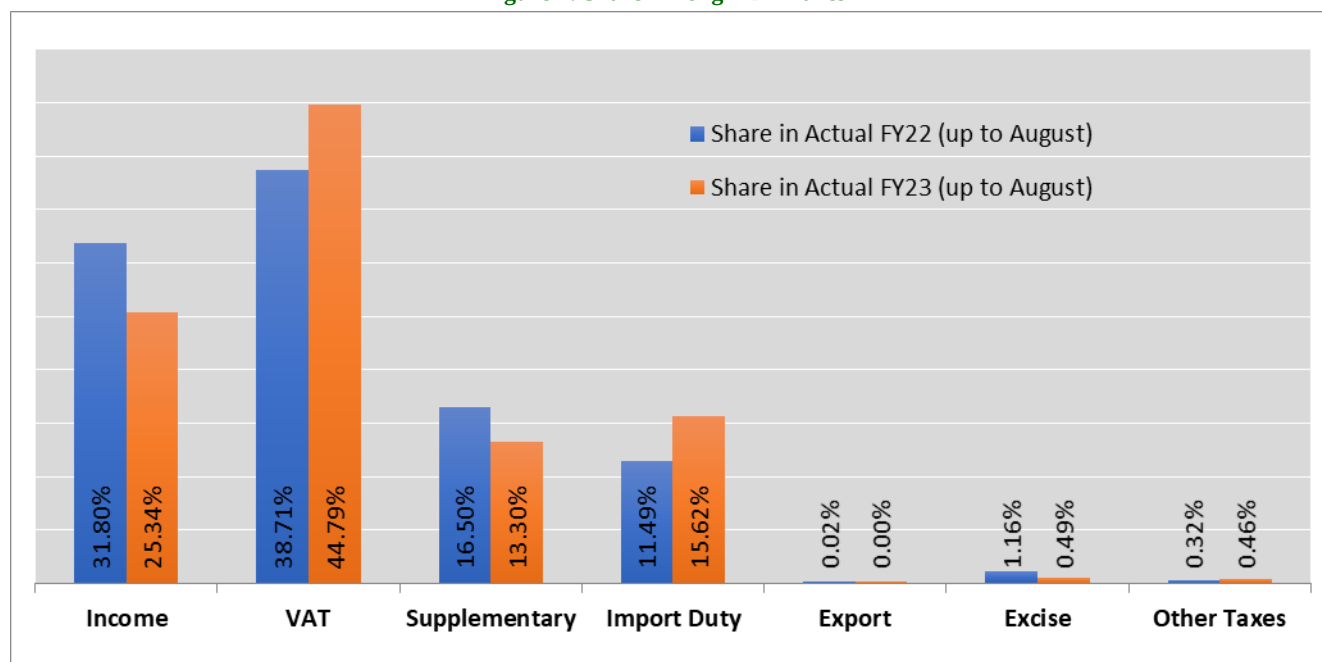
- Major share of the government revenue comes from NBR sources (82.8 percent up to August 2022).
- Growth rates of NBR and Non-NBR tax revenue are 36.3 percent and 90.5 percent respectively. On the other hand, non-tax revenue collection grew by 24.3 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 12.3 and 18.8 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 7.58 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 28.8 percent higher than the actual collection of the FY22.
- In FY23, up to August 2022, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 44.8 percent was collected from VAT, 25.3 percent from Income Tax, 15.6 percent from Import Duty, 13.3 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 August	Accounts 2022-23 up to August
	Budget	Revised	Accounts August		Budget	Accounts August		
1	2	3	4	5	6	7	8	9
Revenues	389,003	389,000	24,934	337,803	433,003	28,924	41,702	56,462
Tax Revenue	346,001	346,003	19,552	301,527	388,002	22,679	34,879	47,979
Non-Tax Revenue	43,003	43,000	5,382	36,276	45,004	6,245	6,824	8,483
Foreign Grants	3,490	3,192	0	2,373	3,271	0	0	0
Revenue and Foreign Grants	392,492	392,192	24,934	340,176	436,274	28,924	41,702	56,462
Non-Development Expenditure	361,500	366,627	15,828	321,148	411,406	17,645	35,626	37,001
Net Outlay for Food Account Operation	597	136	2,098	3,249	540	1,437	2,223	2,943
Loans & Advances (Net)	4,506	4,789	-602	-5,105	6,501	-341	-826	-535
Development Expenditure	237,078	221,948	6,009	202,085	259,617	5,063	7,652	5,933
Development Program financed from Revenue Budget	3,176	3,040	7	2,872	3,155	12	7	12
Non-ADP Project	5,990	6,336	0	4,451	7,721	0	0	0
Annual Development Programme	225,324	209,977	6,002	193,279	246,066	5,050	7,644	5,919
Non-ADP FFW and Transfer	2,588	2,595	0	1,484	2,675	2	0	2
Total Expenditure	603,680	593,499	23,333	521,377	678,064	23,804	44,674	45,342
Overall Balance (Including Grants)	-211,188	-201,307	1,601	-181,201	-241,790	5,120	-2,972	11,120
(In percent of GDP, base 2015-16)	-5.31	-5.06	0.04	-4.56	-5.43	0.12	-0.07	0.25
Overall Balance (Excluding Grants)	-214,678	-204,499	1,601	-183,574	-245,061	5,120	-2,972	11,120
(In percent of GDP, base 2015-16)	-5.40	-5.14	0.04	-4.62	-5.51	0.12	-0.07	0.25

- In FY22, actual budget deficit (excluding grants) as percentage of GDP was 4.62 percent. Including grants it was 4.56 percent of GDP;
- Budget deficit (excluding grants) for FY23 is estimated to be 5.51 percent of GDP. Including grants the deficit is expected to be 5.43 percent of GDP;
- For FY23, actual overall balance up to August, 2022 (excluding grants) witnesses a positive value which was 0.25 percent of GDP.

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

5.0 Financing

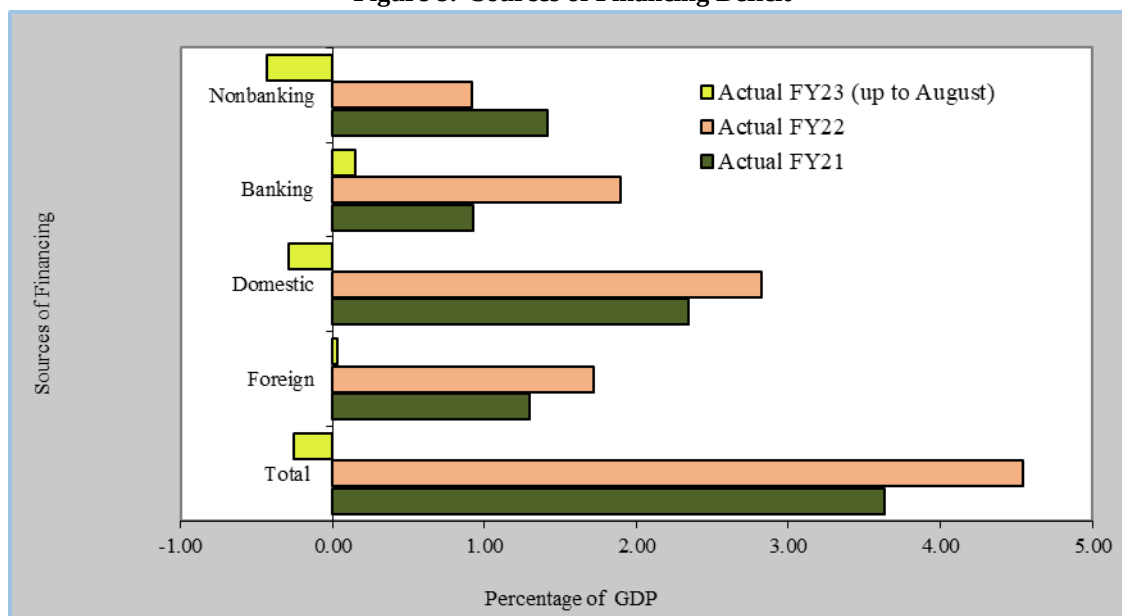
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year: 2022-23		Accounts FY22 up to August	Accounts FY23 up to August
	Budget	Revised	Accounts August		Budget	Accounts August		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing- Net	97,738	77,020	-275	68,366	95,458	100	261	1,595
1.1 Foreign Borrowing	112,188	91,812	373	81,668	112,458	858	2,080	5,037
1.2 Amortization	-14,450	-14,792	-648	-13,302	-17,000	-758	-1,819	-3,443
2.0 Domestic Borrowing	113,453	124,288	-1,326	112,186	146,335	-5,237	2,709	-12,736
2.1 Borrowing from Banking System (Net)	76,452	87,287	3,433	75,533	106,334	-664	13,644	6,614
2.1.1 Long-Term Debt (Net)	51,600	62,435	4,200	49,051	68,192	713	9,941	2,263
2.1.2 Short-Term Debt (Net)	24,852	24,852	-767	26,482	38,142	-1,377	3,704	4,351
2.2 Non-Bank Borrowing (Net)	37,001	37,001	-4,759	36,654	40,001	-4,573	-10,935	-19,350
2.2.1 National Savings Schemes (Net)	32,000	32,000	3,669	20,366	35,000	290	5,773	1,441
2.2.2 Others	5,001	5,001	-8,428	16,288	5,001	-4,863	-16,708	-20,791
Total - Financing:	211,191	201,308	-1,601	180,553	241,793	-5,137	2,971	-11,142
(In percent of GDP) (base: 2015-16):	5.31	5.06	-0.04	4.54	5.43	-0.12	0.07	-0.25

Figure 8: Sources of Financing Deficit



For FY23, up to August, total financing is negative and overall balance is positive.

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 (August)	Actual FY22 (up to August)	Actual FY22	Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)
General Public Services	97,443	96,615	2,762	6,081	63,705	116,828	3,248	7,606
LGRD	6,359	6,334	335	473	6,010	6,948	329	405
Defence	35,448	35,345	1,899	3,469	33,819	38,110	2,068	3,740
Public Order and safety	25,898	25,658	1,497	3,120	23,380	27,524	1,541	2,754
Education & technology	48,230	48,331	2,707	7,150	43,790	51,637	2,791	6,691
Health	17,172	17,180	744	1,630	13,564	18,199	772	1,419
Social Security and Welfare	27,232	28,527	463	1,413	26,304	28,589	838	885
Housing	1,803	1,755	43	85	1,568	1,892	37	69
Recreation, Culture and Religious Affairs	2,315	2,278	76	162	2,036	2,400	142	202
Fuel and Energy	117	112	4	15	117	129	4	10
Agriculture	18,686	21,302	472	973	22,978	25,978	336	737
Industrial & Economic Services	1,352	1,509	40	142	1,224	1,442	43	74
Transport and Communication	10,859	10,432	401	713	12,189	11,356	440	724
Interest	68,589	71,244	4,386	10,201	70,806	80,375	5,055	11,686
Total – Operating Revenue Expenditure	361,504	366,622	15,828	35,626	321,487	411,407	17,645	37,001

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 (August)	Actual FY22 (up to August)	Actual FY22	Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23 (up to August) as % Budget FY23
Sub-total = GPS	97,443	96,615	2,762	6,081	63,705	116,828	3,248	7,606	6.5
Office of the President	29	27	1	5	21	31	3	4	12.4
Parliament	334	314	11	23	229	340	17	30	8.7
Prime Minister's Office	680	643	42	83	578	800	54	85	10.7
Cabinet Division	183	146	4	8	116	84	5	7	8.7
Election Commission	1,010	1,036	11	27	994	789	21	40	5.0
Ministry of Public Administration	2,994	2,934	99	269	2,264	3,448	155	271	7.9
Public Service Commission	79	75	2	5	74	88	3	7	8.2
Finance Division	87,027	86,511	2,483	5,451	55,182	105,390	2,880	6,989	6.6
Internal Resources Division	2,735	2,497	80	146	1,546	2,975	71	117	3.9
Financial Institutions Division	122	154	1	1	1,842	93	3	4	3.9
Economic Relations Division	326	452	3	18	371	816	15	17	2.1
Planning Division/2	92	76	5	10	70	91	7	10	10.9
Implementation, Monitoring and	51	52	1	3	45	65	2	3	4.5

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY22	Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23 (up to August) as % Budget FY23
Evaluation Division									
Statistics and Informatics Division	252	232	10	23	175	271	11	20	7.4
Ministry of Foreign Affairs	1,526	1,466	6	10	197	1,547	1	2	0.1
Sub-total = LGRD	6,359	6,334	335	473	6,010	6,948	329	405	5.8
Local Government Division	5,322	5,163	240	354	4,641	5,861	233	290	4.9
Rural Development and Co-operatives Division	652	786	93	111	989	681	91	109	16.1
Ministry of Chittagong Hill Tracts Affairs	386	385	2	7	379	406	5	6	1.4
Sub-total = Defence	35,448	35,345	1,899	3,469	33,819	38,110	2,068	3,740	9.8
Ministry of Defence - Defence Services	33,615	33,375	1,645	3,140	31,788	36,156	2,001	3,598	10.0
Ministry of Defence - Others Services	1,789	1,923	252	324	1,979	1,909	66	139	7.3
Armed Forces Division	44	48	2	5	52	45	2	3	7.1
Sub-total=POS	25,898	25,658	1,497	3,120	23,380	27,524	1,541	2,754	10.0
Supreme Court	225	224	10	24	199	230	13	23	9.9
Law and Justice Division	1,464	1,435	72	166	1,140	1,612	72	132	8.2
Public Security Division	21,485	21,494	1,293	2,693	19,941	22,980	1,332	2,386	10.4
Legislative and Parliamentary Affairs Division	36	35	1	6	31	39	1	5	13.1
Anti Corruption Commission	138	124	5	11	96	160	7	12	7.7
Security Services Division	2,550	2,346	115	220	1,973	2,503	115	196	7.8
Sub-total = Edu	48,230	48,331	2,707	7,150	43,790	51,637	2,791	6,691	13.0
Ministry of Primary and Mass Education	18,292	19,014	1,082	2,599	16,423	20,119	1,124	2,145	10.7
Secondary and Higher Education Division	22,167	21,751	1,107	3,543	20,527	23,360	1,094	3,564	15.3
Ministry of Science and Technology	570	563	118	124	553	602	126	127	21.1
Information and Communication Technology Division	358	367	11	16	358	386	11	14	3.7
Technical and Madrasah Education Division	6,843	6,636	390	867	5,928	7,170	436	841	11.7
Sub-total = Health	17,172	17,180	744	1,630	13,564	18,199	772	1,419	7.8
Health Services Division	12,914	13,151	511	1,144	10,444	13,430	584	1,078	8.0
Medical Education and Family Welfare Division	4,259	4,029	232	486	3,119	4,768	188	341	7.2
Sub-total = SSW	27,232	28,527	463	1,413	26,304	28,589	838	885	3.1
Ministry of Social Welfare	8,606	8,570	59	97	8,316	9,401	55	82	0.9
Ministry of Women and Children Affairs	3,333	3,300	21	35	3,121	3,507	24	33	1.0
Ministry of Food	4,032	5,056	1	2	4,696	4,335	12	13	0.3
Ministry of Disaster Management and Relief	5,319	5,566	20	144	4,423	5,494	15	24	0.4

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY22	Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY23 (up to August) as % Budget FY23
Ministry of Liberation Affairs	5,941	6,036	363	1,135	5,747	5,851	732	732	12.5
Sub-total = HCS	1,803	1,755	43	85	1,568	1,892	37	69	3.7
Ministry of Housing and Public Works	1,803	1,755	43	85	1,568	1,892	37	69	3.7
Sub-total = RCRA	2,315	2,278	76	162	2,036	2,400	142	202	8.4
Ministry of Information	810	827	32	72	751	816	53	89	10.9
Ministry of Cultural Affairs	367	367	6	22	348	390	23	27	6.9
Ministry of Religious Affairs	296	279	9	10	240	318	9	10	3.0
Ministry of Youth and Sports	842	805	28	59	697	876	57	76	8.7
Sub-total = FE	117	112	4	15	117	129	4	10	8.1
Energy and Mineral Resources Division	68	66	3	7	74	72	3	6	7.8
Power Division	49	47	1	8	42	57	1	5	8.5
Sub-total = Agr	18,686	21,302	472	973	22,978	25,978	336	737	2.8
Ministry of Agriculture/3	13,167	15,742	138	460	18,207	19,881	154	437	2.2
Ministry of Fisheries and Livestock	1,649	1,610	50	109	1,009	1,726	77	114	6.6
Ministry of Environment and Forest	681	671	50	84	639	762	36	58	7.7
Ministry of Land	1,233	1,233	67	152	1,081	1,351	64	121	9.0
Ministry of Water Resources	1,956	2,047	167	168	2,042	2,258	5	6	0.3
Sub-total = IES	1,352	1,509	40	142	1,224	1,442	43	74	5.2
Ministry of Commerce	288	270	8	12	153	300	10	15	5.0
Ministry of Labour and Employment	179	139	6	13	111	199	7	13	6.7
Ministry of Industries	358	593	7	74	585	376	3	5	1.3
Ministry of Expatriates' Welfare and Overseas Employment	320	310	13	29	199	357	14	28	7.8
Ministry of Textiles and Jute	207	198	7	15	177	210	8	13	6.4
Sub-total = TC	10,859	10,432	401	713	12,189	11,356	440	724	6.4
Road Transport and Highways Division	4,900	4,704	175	205	3,723	5,352	58	81	1.5
Ministry of Railways	3,984	3,778	140	315	6,667	3,924	167	363	9.3
Ministry of Shipping	783	764	5	9	717	821	130	133	16.2
Ministry of Civil Aviation and Tourism	49	46	9	10	43	72	14	15	20.4
Posts and Telecommunications Division	1,135	1,134	72	174	1,031	1,181	71	131	11.1
Bridges Division	7	6	0	0	7	7	0	0	5.7
Sub-total = Interest	68,589	71,244	4,386	10,201	70,806	80,375	5,055	11,686	14.5
Domestic	62,000	65,000	4,117	9,374	66,253	73,175	4,746	10,675	14.6
Foreign	6,589	6,244	269	827	4,554	7,200	309	1,010	14.0
Total Operating Revenue Expenditure	361,504	366,622	15,828	35,626	321,487	411,407	17,645	37,001	9.0

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to August)	Budget FY23	Actual FY23 (up to August)	Actual FY22 (up to August) as % of Budget FY22	Actual FY23 (up to August) as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	63,354	10,591	74,266	9,117	15.2	12.3
Pay of Officers	11,091	10,999	9,180	1,432	11,958	1,547	12.9	12.9
Pay of Establishment	25,751	26,275	24,043	3,780	27,340	3,894	14.7	14.2
Allowances	32,904	34,263	30,130	5,379	34,968	3,675	16.3	10.5
Goods and Services	36,162	34,980	33,243	1,855	38,986	1,743	5.1	4.5
Supplies and Services	26,121	25,300	23,649	1,502	28,234	1,559	5.8	5.5
Repairs Maintenance and Rehabilitation	10,041	9,680	9,594	353	10,751	184	3.5	1.7
Interest Payments	68,589	71,244	70,806	10,201	80,375	11,686	14.9	14.5
Domestic	62,000	65,000	66,253	9,374	73,175	10,675	15.1	14.6
Foreign	6,589	6,244	4,554	827	7,200	1,010	12.6	14.0
Subsidies and Incentives and Current Transfers	149,235	159,995	135,217	11,220	174,926	13,750	7.5	7.9
Subsidies	34,498	46,151	41,991	2	56,535	3,229	0.0	5.7
Grants in Aid	69,945	67,794	56,622	7,510	67,210	5,738	10.7	8.5
Pensions and Gratuities	28,209	28,536	20,279	2,832	31,037	3,388	10.0	10.9
Others	4,957	3,489	2,916	59	4,919	42	1.2	0.8
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	302,621	33,867	373,244	36,295	10.3	9.7
Acquisition of Assets and Works (B)	21,467	21,344	18,567	612	22,975	693	2.8	3.0
Acquisition of Assets	20,309	20,099	17,666	612	21,904	691	3.0	3.2
Acquisition of Land	1,158	1,245	901	0	1,071	2	0.0	0.2
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	321,188	34,479	396,219	36,988	9.8	9.3
Investments in Shares and Equities (C)	11,148	4,667	299	13	15,143	13	0.1	0.1
Share Capital	11,148	4,667	299	13	15,143	13	0.1	0.1
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	18,867	624	38,164	706	1.9	1.8
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	321,487	34,491	411,408	37,001	9.5	9.0

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 (August)	Actual FY22 (up to August)	Actual FY22	Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY22 (up to August) as % of Revised Budget FY22	Actual FY23 (up to August) as % of Budget FY23
Sub-total = GPS	15,270.23	14,291.64	122.43	122.74	11,839.87	17,842.90	172.80	175.69	0.86	0.98
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	31.45	31.63	3,283.39	4,975.33	125.34	126.35	0.84	2.54
Cabinet Division	55.12	44.49	0.00	0.00	38.07	53.29	0.00	0.00	0.00	0.00
Election Commission	718.28	768.28	83.84	83.84	665.42	749.00	32.28	34.02	10.91	4.54
Ministry of Public Administration	782.39	545.82	0.13	0.16	420.03	663.23	0.03	0.03	0.03	0.00
Public Service Commission	36.16	21.20	0.03	0.07	10.71	36.00	0.05	0.10	0.31	0.27
Finance Division	4,761.90	4,574.89	2.42	2.42	2,604.47	6,303.25	9.71	9.71	0.05	0.15
Internal Resources Division (IRD)	387.91	254.80	0.00	0.00	176.34	502.47	0.18	0.21	0.00	0.04
Financial Institutions Division	2,437.34	2,483.25	3.21	3.21	3,056.10	2,758.65	3.50	3.50	0.13	0.13
Economic Relations Division	66.42	53.81	0.36	0.36	46.58	76.68	0.32	0.37	0.67	0.48
Planning Division/2	1,040.67	109.06	0.62	0.68	64.95	1,272.24	0.43	0.43	0.62	0.03
Implementation Monitoring and Evaluation Division	205.85	155.74	0.00	0.00	154.10	209.55	0.01	0.01	0.00	0.00
Statistics and Informatics Division	1,421.23	1,388.98	0.36	0.36	1,277.88	139.00	0.96	0.96	0.03	0.69
Ministry of Foreign Affairs	129.18	125.48	0.00	0.00	41.82	103.41	0.00	0.00	0.00	0.00
Sub-total = LGRD	35,833.43	36,190.79	846.67	1,546.48	30,768.17	37,742.55	1,189.65	1,647.15	4.27	4.36
Local Government Division	33,897.77	34,446.88	776.67	1,476.45	29,098.56	35,845.94	1,158.57	1,616.06	4.29	4.51
Rural Development and Co-operatives Division	1,139.33	814.97	28.86	28.88	787.91	964.43	9.82	9.84	3.54	1.02
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	41.15	41.15	881.71	932.18	21.25	21.25	4.43	2.28
Sub-total = Defence	1,831.54	1,780.35	0.38	1.09	1,451.50	1,885.00	0.94	0.96	0.06	0.05
Ministry of Defence - Defence Services	1,831.54	1,780.35	0.38	1.09	1,451.50	1,885.00	0.94	0.96	0.06	0.05
Sub-total=POS	3,226.13	3,490.87	5.51	12.91	2,820.15	3,628.48	47.87	47.89	0.37	1.32
Law and Justice Division	349.39	387.39	0.02	0.03	210.77	310.71	19.88	19.88	0.01	6.40
Public Security Division	1,597.08	1,767.11	2.39	2.39	1,506.45	1,613.73	20.55	20.55	0.14	1.27
Legislative and Parliamentary Affairs Division	0.60	0.56	0.07	0.24	0.55	1.00	0.00	0.00	42.48	0.00
Anti Corruption Commission	21.15	12.82	0.00	0.00	13.62	18.71	0.01	0.01	0.03	0.08
Security Services Division	1,257.91	1,322.99	3.03	10.25	1,088.76	1,684.33	7.43	7.45	0.77	0.44
Sub-total = Edu	46,648.79	39,409.85	346.99	1,024.31	33,353.00	48,340.49	500.86	530.36	2.60	1.10
Ministry of Primary and Mass Education	8,022.49	9,207.34	203.22	203.38	7,039.65	11,641.55	13.11	13.18	2.21	0.11
Secondary and Higher Education Division	14,319.51	10,659.73	7.00	9.49	8,443.57	16,600.54	41.54	46.97	0.09	0.28
Ministry of Science and Technology	20,633.86	15,894.15	61.87	676.93	14,517.31	16,011.46	293.17	294.45	4.26	1.84
Information and Communication Technology Division	1,362.47	1,275.47	70.21	129.75	1,283.77	1,529.94	142.22	164.85	10.17	10.77
Technical and Madrasah	2,310.46	2,373.16	4.68	4.76	2,068.70	2,557.00	10.81	10.91	0.20	0.43

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY22	Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY22 (up to August) as % of Revised Budget FY22	Actual FY23 (up to August) as % of Budget FY23
Education Division										
Sub-total = Health	15,558.22	15,093.89	56.42	72.25	11,467.48	18,665.30	68.16	87.21	0.48	0.47
Health Services Division	13,000.19	13,013.62	48.28	64.00	10,060.92	15,851.47	59.36	78.31	0.49	0.49
Medical Education and Family Welfare Division	2,558.03	2,080.27	8.14	8.25	1,406.55	2,813.83	8.81	8.91	0.40	0.32
Sub-total = SSW	7,088.92	7,162.79	147.19	244.35	5,854.29	8,786.06	81.21	94.01	3.41	1.07
Ministry of Social Welfare	519.12	452.53	0.89	0.91	400.80	798.81	9.08	12.43	0.20	1.56
Ministry of Women and Children Affairs	857.46	803.23	45.16	45.20	770.86	783.44	4.55	5.11	5.63	0.65
Ministry of Food	679.38	641.16	13.10	39.75	613.33	1,336.45	10.81	14.60	6.20	1.09
Ministry of Disaster Management and Relief	4,631.37	4,557.91	84.73	152.99	3,409.45	4,734.57	9.74	11.79	3.36	0.25
Ministry of Liberation Affairs	401.59	707.96	3.30	5.51	659.86	1,132.79	47.02	50.09	0.78	4.42
Sub-total = HCS	4,542.69	5,088.37	9.20	9.22	4,796.79	4,928.86	50.76	50.76	0.18	1.03
Ministry of Housing and Public Works	4,542.69	5,088.37	9.20	9.22	4,796.79	4,928.86	50.76	50.76	0.18	1.03
Sub-total = RCRA	2,642.41	3,148.28	217.88	217.91	3,101.59	2,969.77	431.54	432.35	6.92	14.56
Ministry of Information	198.57	233.59	6.47	6.49	224.92	282.00	0.86	1.64	2.78	0.58
Ministry of Cultural Affairs	220.38	211.45	9.09	9.11	208.47	247.34	3.52	3.53	4.31	1.43
Ministry of Religious Affairs	1,943.57	2,244.07	202.32	202.32	2,224.78	2,034.74	427.16	427.16	9.02	20.99
Ministry of Youth and Sports	279.89	459.17	0.00	0.00	443.42	405.69	0.00	0.02	0.00	0.01
Sub-total = FE	27,366.68	24,406.20	947.90	947.90	26,670.94	25,936.76	409.93	428.18	3.88	1.65
Energy and Mineral Resources Division	2,017.92	1,578.79	0.39	0.39	1,430.47	1,797.65	0.00	0.00	0.02	0.00
Power Division	25,348.76	22,827.41	947.50	947.50	25,240.46	24,139.11	409.93	428.18	4.15	1.77
Sub-total = Agr	13,224.74	13,669.34	932.44	945.14	12,832.52	16,129.67	339.61	354.94	6.91	2.20
Ministry of Agriculture/3	3,029.64	3,197.58	216.43	217.27	3,117.60	4,338.84	221.90	224.20	6.79	5.17
Ministry of Fisheries and Livestock	1,787.80	1,586.19	48.63	60.33	1,482.61	2,081.45	16.69	29.67	3.80	1.43
Ministry of Environment and Forest	541.68	552.69	6.86	6.89	412.11	738.69	4.68	4.72	1.25	0.64
Ministry of Land	994.70	795.52	0.64	0.77	461.83	1,032.54	0.36	0.36	0.10	0.03
Ministry of Water Resources	6,870.92	7,537.36	659.87	659.87	7,358.37	7,938.15	95.99	95.99	8.75	1.21
Sub-total = IES	2,674.21	2,769.46	180.90	180.98	2,369.14	2,599.38	19.74	24.98	6.54	0.96
Ministry of Commerce	395.46	109.54	0.17	0.19	99.11	244.90	4.39	4.39	0.18	1.79
Ministry of Labour and Employment	185.73	221.08	3.03	3.04	125.67	158.00	13.93	19.17	1.38	12.13
Ministry of Industries	1,226.47	1,618.52	175.85	175.85	1,550.28	1,144.78	0.01	0.01	10.87	0.00
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	0.89	0.89	213.08	632.70	0.03	0.03	0.22	0.01
Ministry of Textiles and Jute	484.50	416.14	0.96	1.01	381.01	419.00	1.37	1.38	0.24	0.33
Sub-total = GPS	61,170.57	55,446.97	2,195.24	2,326.27	54,759.84	70,160.72	1,750.19	2,058.52	4.20	2.93
Road Transport and Highways Division	28,042.67	28,293.12	587.23	718.17	26,128.23	31,294.87	508.49	816.82	2.54	2.61
Ministry of Railways	13,558.14	12,575.90	40.56	40.56	14,890.68	14,928.66	173.02	173.02	0.32	1.16

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY22	Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)	Actual FY22 (up to August) as % of Revised Budget FY22	Actual FY23 (up to August) as % of Budget FY23
Ministry of Shipping	4,354.05	3,716.68	358.46	358.49	3,424.11	6,402.48	62.81	62.81	9.65	0.98
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	0.00	0.00	4,325.86	6,931.96	350.00	350.00	0.00	5.05
Posts and Telecommunications Division	1,420.09	798.69	23.13	23.18	427.28	1,312.91	85.48	85.48	2.90	6.51
Bridges Division	9,812.74	5,723.15	1,185.86	1,185.86	5,563.69	9,289.84	570.40	570.40	20.72	6.14
Total Development Revenue Expenditure	237,078.57	221,948.81	6,009.16	7,651.56	202,085.29	259,615.94	5,063.26	5,933.00	3.45	2.29

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2021-22					Fiscal Year 2022-23		
		Budget FY22	Revised Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY22	Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)
Tax Revenue (a+b)	269,801.3	345,999.9	346,000.0	19,551.6	34,878.1	301,235.8	387,998.6	22,621.3	47,877.2
a. NBR	263,885.5	329,999.6	329,999.4	19,115.0	34,249.1	294,822.1	370,000.0	21,970.9	46,679.2
a.1 Income	87,343.8	104,951.0	105,324.0	4,801.4	8,536.1	91,967.4	121,020.0	6,586.3	11,830.3
a.2 VAT	103,357.9	127,745.1	127,567.8	8,164.5	15,268.7	120,533.5	141,191.6	8,636.5	20,906.3
a.3 Supplementary	38,574.6	54,465.3	54,502.9	3,153.9	5,126.8	42,440.8	58,524.5	3,494.4	6,207.2
a.4 Import	31,591.7	37,907.2	38,051.2	2,890.8	5,125.7	35,669.7	43,994.3	3,026.6	7,291.4
a.4 Export	0.6	56.0	54.0	0.1	0.7	0.9	62.8	1.6	2.3
a.5 Excise	2,490.3	3,825.0	3,824.5	48.4	94.1	3,106.7	4,126.7	107.7	227.6
a.6 Other Taxes	526.6	1,050.0	675.0	55.9	97.0	1,103.0	1,080.0	117.9	214.1
b. Non-NBR	5,915.7	16,000.4	16,000.6	436.6	629.0	6,413.7	17,998.6	650.4	1,198.0
b.1 Narcotics & Liquor	78.9	137.6	137.9	6.2	11.0	100.4	151.7	10.3	20.7
b.2 Vehicles	1,504.2	800.0	800.0	114.3	162.5	1,642.5	1,264.0	145.7	281.6
b.3 Land Revenue	917.0	1,882.2	2,113.2	52.6	75.6	859.6	2,084.5	84.5	165.4
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	231.8	332.8	3,391.7	13,878.7	374.6	678.0
b.5 Surcharge	509.1	563.4	562.4	31.6	47.1	419.4	619.7	35.2	52.2
c. Non-tax Revenue	58,861.6	43,001.5	42,998.8	5,381.6	6,823.6	36,075.0	45,006.0	6,244.2	8,480.2
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	3,229.4	3,345.8	5,019.4	1,884.2	89.0	140.1
c.2 Interest	8,072.3	15,587.6	18,849.1	134.9	299.6	1,950.6	16,669.7	2,968.4	3,072.9
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	162.2	251.0	2,584.5	7,920.7	246.8	458.8
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	70.8	137.4	1,100.8	478.2	88.7	182.9
c.5 Receipts for Services Rendered	3,267.3	5,456.1	4,737.4	163.3	314.1	4,631.8	6,768.3	545.1	960.6
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	44.2	118.9	1,257.7	350.4	68.5	134.9
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	55.6	122.4	826.1	1,127.5	67.6	129.5
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	144.4	276.7	3,239.1	2,350.1	195.5	354.5
c.9 Other Non-Tax Revenue and Receipts	39,025.3	7,110.3	5,920.6	1,372.1	1,951.3	15,165.1	7,159.8	1,969.9	3,037.9
c. 10 Capital Revenue	245.9	329.0	324.9	4.6	6.3	299.9	297.1	4.6	8.0
Total Revenue (a+b+c)	328,662.8	389,001.4	388,998.9	24,933.2	41,701.6	337,310.8	433,004.6	28,865.5	56,357.4

		Fiscal Year 2021-22					Fiscal Year 2022-23		
	Actual FY20	Budget FY22	Revised Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY22	Budget FY23	Actual FY23 (August)	Actual FY23 (up to August)
d. Tax-GDP Ratio (base 2015-16)	7.64	8.70	8.70	0.49	0.88	7.58	8.72	0.51	1.08
e. Revenue-GDP ratio (base 2015-16)	9.31	9.78	9.78	0.63	1.05	8.48	9.73	0.65	1.27

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 August/Actual FY22 up to August)*100	(Actual FY23 up to August/ Budget FY23)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	128.8	112.1	89.3	137.3	12.3
a. NBR	100.0	125.5	112.1	87.4	136.3	12.6
a.1 Income	100.4	131.6	114.9	27.3	138.6	9.8
a.2 VAT	99.9	117.1	110.7	35.7	136.9	14.8
a.3 Supplementary	100.1	137.9	107.4	12.6	121.1	10.6
a.4 Import	100.4	123.3	115.6	10.6	142.3	16.6
a.4 Export	96.4	6693.3	116.3	0.0	316.8	3.6
a.5 Excise	100.0	132.8	107.9	0.9	241.9	5.5
a.6 Other Taxes	64.3	97.9	160.0	0.3	220.8	19.8
b. Non-NBR	100.0	280.6	112.5	1.9	190.5	6.7
b.1 Narcotics & Liquor	100.2	151.1	110.0	0.0	188.5	13.7
b.2 Vehicles	100.0	77.0	158.0	0.5	173.3	22.3
b.3 Land Revenue	112.3	242.5	98.6	0.3	218.7	7.9
b.4 Stamp Duty	98.2	409.2	112.0	1.0	203.7	4.9
b.5 Surcharge	99.8	147.7	110.2	0.1	110.9	8.4
c. Non-tax Revenue	100.0	124.8	104.7	10.7	124.3	18.8
c.1 Dividend and Profit	76.5	37.5	119.4	1.5	4.2	7.4
c.2 Interest	120.9	854.6	88.4	0.6	1025.8	18.4
c.3 Administrative Fees and Charges	99.5	306.5	110.4	0.8	182.8	5.8
c.4 Fines Penalties and Forfeiture	90.7	43.4	114.2	0.3	133.1	38.2
c.5 Receipts for Services Rendered	86.8	146.1	142.9	1.4	305.8	14.2
c.6 Rents Leases and Recoveries	135.6	27.9	56.3	0.4	113.5	38.5
c.7 Tolls and Levies	100.0	136.5	112.3	0.2	105.8	11.5
c.8 Non-Commercial Sales	71.4	72.6	99.1	1.0	128.1	15.1
c.9 Other Non-Tax Revenue and Receipts	83.3	47.2	120.9	4.5	155.7	42.4
c.10 Capital Revenue	98.7	99.0	91.4	0.1	126.9	2.7
Total Revenue (a+b+c)	100.0	128.4	111.3	100.0	135.1	13.0

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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