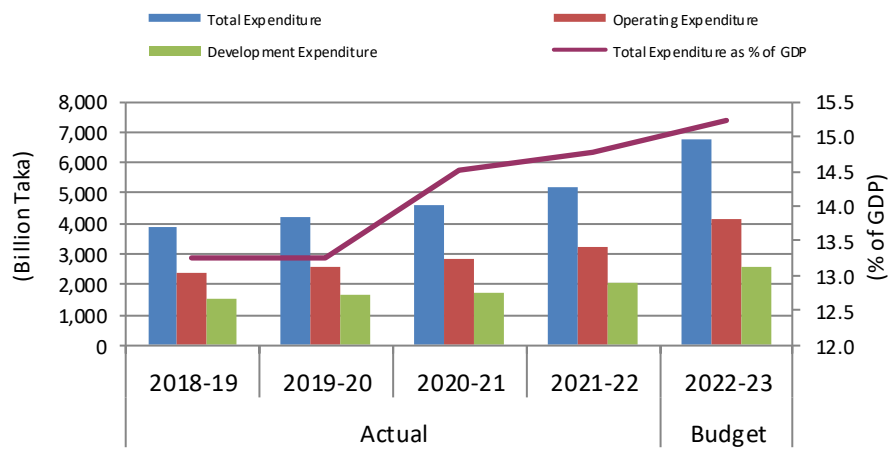


Monthly Report on Fiscal Position

February 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 FY22..... | 6 |
| Figure 2: Operating Expenditure | 7 |
| Figure 3: Actual Expenditure According to Economic classification FY23 (up to February 2023) | 8 |
| Figure 4: Share of Different Categories in Total Actual Expenditure FY23 (Up to February 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 February, 2022 in the current fiscal year (FY23) is 46.9 percent of the operating budget estimates. Actual development expenditure during the same period is 20.15 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 February 2022, 53.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.4 percent). Total NBR tax collection is 55.2 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 February 2022, in FY23, overall balance (excluding grants) witnessed a negative value which was 0.48 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 February) | Actual FY23 (up to February) 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 | 39,153 | 33.5 |
| LGRD | 6,359 | 6,334 | 6,010 | 1.8 | 94.9 | 6,948 | 109.3 | 109.7 | 115.6 | 2,782 | 40.0 |
| Defense | 35,448 | 35,345 | 33,819 | 10.4 | 95.7 | 38,110 | 107.5 | 107.8 | 112.7 | 13,794 | 36.2 |
| POS | 25,898 | 25,658 | 23,380 | 7.2 | 91.1 | 27,524 | 106.3 | 107.3 | 117.7 | 12,762 | 46.4 |
| Edu | 48,230 | 48,331 | 43,790 | 13.4 | 90.6 | 51,637 | 107.1 | 106.8 | 117.9 | 28,018 | 54.3 |
| Health | 17,172 | 17,180 | 13,564 | 4.2 | 78.9 | 18,199 | 106.0 | 105.9 | 134.2 | 7,235 | 39.8 |
| SSW | 27,232 | 28,527 | 26,809 | 8.2 | 94.0 | 28,589 | 105.0 | 100.2 | 106.6 | 9,148 | 32.0 |
| Housing | 1,803 | 1,755 | 1,598 | 0.5 | 91.1 | 1,892 | 105.0 | 107.8 | 118.4 | 546 | 28.9 |
| RCRA | 2,315 | 2,278 | 2,036 | 0.6 | 89.4 | 2,400 | 103.7 | 105.4 | 117.9 | 1,137 | 47.4 |
| F&E | 117 | 112 | 117 | 0.0 | 104.0 | 129 | 109.6 | 114.7 | 110.2 | 54 | 42.4 |
| Agri | 18,686 | 21,302 | 22,978 | 7.1 | 107.9 | 25,978 | 139.0 | 122.0 | 113.1 | 17,611 | 67.8 |
| IES | 1,352 | 1,509 | 1,224 | 0.4 | 81.1 | 1,442 | 106.6 | 95.5 | 117.8 | 573 | 39.7 |
| TC (Tarns & Com) | 10,859 | 10,432 | 8,873 | 2.7 | 85.1 | 11,356 | 104.6 | 108.9 | 128.0 | 3,910 | 34.4 |
| Interest Payment | 68,589 | 71,244 | 77,767 | 23.9 | 109.2 | 80,375 | 117.2 | 112.8 | 103.4 | 56,222 | 69.9 |
| Total | 361,504 | 366,622 | 325,670 | 100 | 88.8 | 411,407 | 113.8 | 112.2 | 126.3 | 192,945 | 46.9 |

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 February 2023, spending in Interest payment, Agriculture, Education (Edu), Recreation, and Culture and Religious Affairs (RCRA) were on the higher side. Sectors like Housing, and Social Security and Welfare (SSW), Defense, General Public Services (GPS), 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 February) | 34.1 | 24.7 | 2.1 | 9.1 | 29.1 | 0.9 |

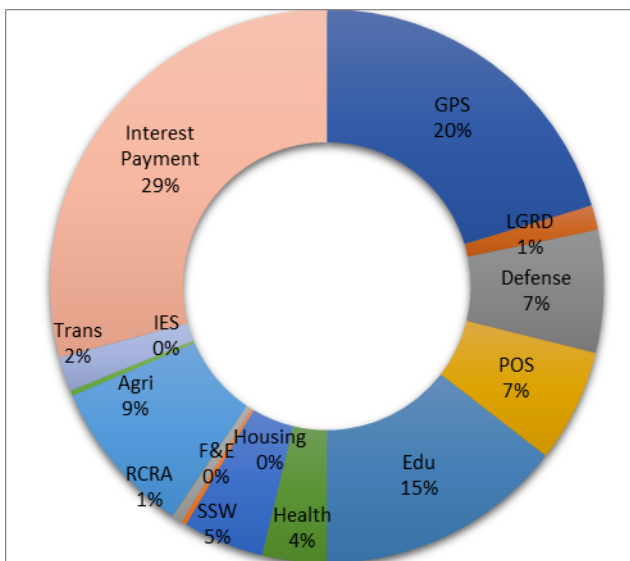
Note:

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 February 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 February 2023)



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

- Individually the largest share goes to Interest Payment (29 percent) followed by General Public Service (20 percent), Education (15 percent), Agriculture (09 percent), Defense (07 percent), and Public Order & Safety (07 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to February 2023)

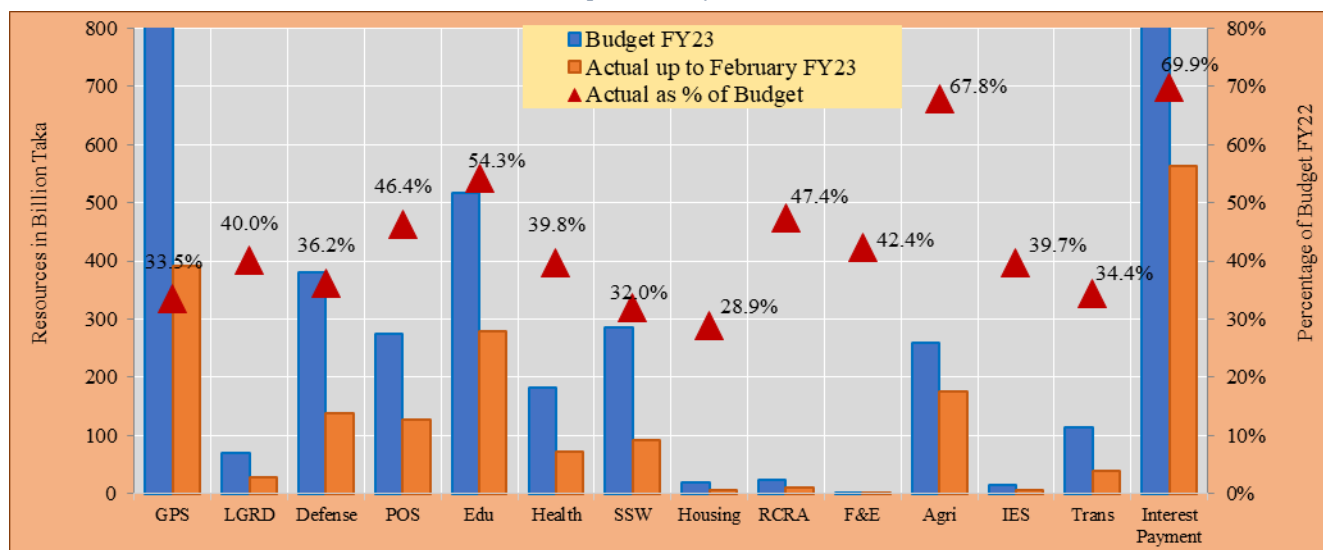


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (69.9%), Agriculture (67.8%), Education (54.3%), Recreation, Culture and Religious Affairs (47.4%), and Public Order and Safety (46.4%) sectors have shown better performance. 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 February is 46.9 percent of the budget estimate, which was 47.3 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 February 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 February 2023)

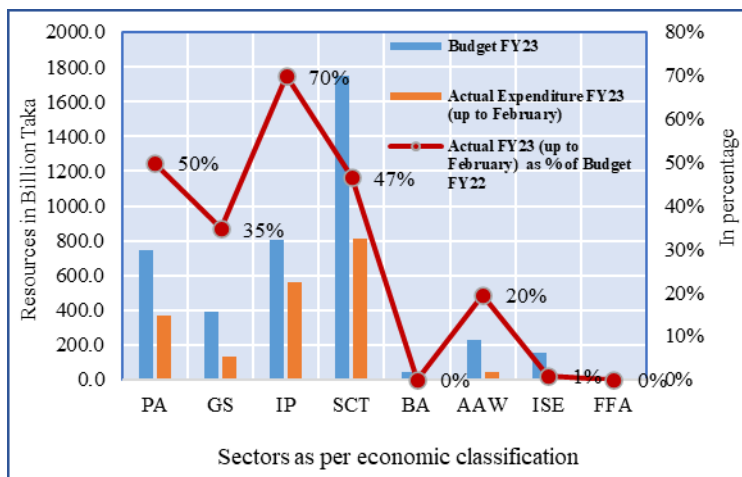
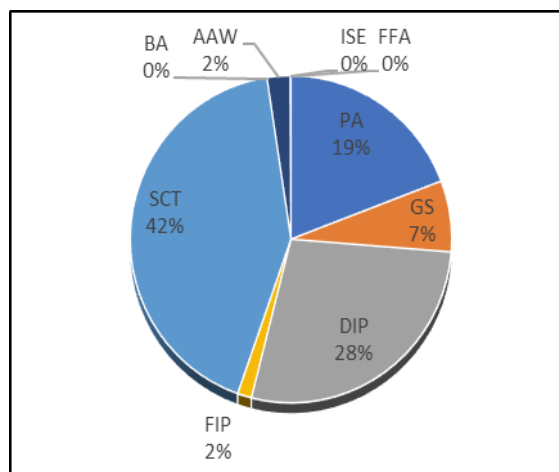


Figure 4: Share of Different Categories in Total Actual Spending in FY23 (up to February 2023)



Up to February 2023, utilization rate of total operating expenditure was 46.9 percent. For some categories, like interest payment (70%), and pay and allowances (50%) 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 February 2023, actual expenditure is 20.15 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 24.19 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (51.58 percent), HCS (39.67 percent), Agriculture, Fisheries and Livestock (29.52 percent), Social Security and Welfare (25.60 percent), LGRD (24.26 percent), General Public Services (24.05 percent), and Transport and Communication (21.00 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.

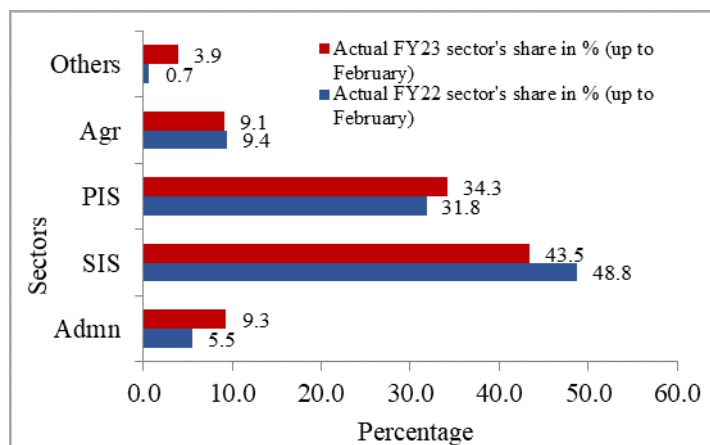
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

| | Year: 2021-22 | | | | | | Fiscal Year 2022-23 | | | | | |
|--------------|----------------|---------------------|----------------|------------------------------|---|----------------------------------|---------------------|------------------------------|----------------------------------|---------------------------------|--|--|
| | Budget FY22 | Revised Budget FY22 | Actual FY22 | Actual FY22 (up to February) | Sector's Share in Actual (up to February) (%) | Actual FY22 as % of Revised FY22 | Budget FY23 | Actual FY23 (up to February) | Budget FY23 as % of Revised FY22 | Budget FY23 as % of Actual FY22 | Actual FY23 (up to February) as % of Budget FY23 | Actual FY23 sector's share in % (up to February) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| GPS | 15,270 | 14,292 | 11,806 | 2,257 | 4.20 | 82.61 | 17,843 | 4,290 | 124.85 | 151.13 | 24.05 | 8.20 |
| LGRD | 35,833 | 36,191 | 30,940 | 10,823 | 20.15 | 85.49 | 37,743 | 9,156 | 104.29 | 121.99 | 24.26 | 17.50 |
| Defence | 1,832 | 1,780 | 1,451 | 84 | 0.16 | 81.53 | 1,885 | 88 | 105.88 | 129.87 | 4.66 | 0.17 |
| POS | 3,226 | 3,491 | 2,813 | 589 | 1.10 | 80.59 | 3,628 | 492 | 103.94 | 128.98 | 13.55 | 0.94 |
| Edu | 46,649 | 39,410 | 33,353 | 9,452 | 17.60 | 84.63 | 48,340 | 7,519 | 122.66 | 144.94 | 15.56 | 14.38 |
| Health | 15,558 | 15,094 | 11,464 | 2,018 | 3.76 | 75.95 | 18,665 | 1,847 | 123.66 | 162.81 | 9.90 | 3.53 |
| SSW | 7,089 | 7,163 | 6,164 | 2,074 | 3.86 | 86.05 | 8,786 | 2,250 | 122.66 | 142.54 | 25.60 | 4.30 |
| HCS | 4,543 | 5,088 | 4,927 | 1,839 | 3.43 | 96.83 | 4,929 | 1,955 | 96.87 | 100.03 | 39.67 | 3.74 |
| RCRA | 2,642 | 3,148 | 3,102 | 1,601 | 2.98 | 98.52 | 2,970 | 1,532 | 94.33 | 95.75 | 51.58 | 2.93 |
| FE | 27,367 | 24,406 | 22,638 | 4,182 | 7.79 | 92.75 | 25,937 | 3,180 | 106.27 | 114.57 | 12.26 | 6.08 |
| AFL | 13,225 | 13,669 | 12,834 | 5,055 | 9.41 | 93.89 | 16,130 | 4,761 | 118.00 | 125.68 | 29.52 | 9.10 |
| IES | 2,674 | 2,769 | 2,369 | 803 | 1.50 | 85.55 | 2,599 | 499 | 93.86 | 109.72 | 19.19 | 0.95 |
| TC | 61,171 | 55,447 | 51,327 | 12,921 | 24.06 | 92.57 | 70,161 | 14,736 | 126.54 | 136.69 | 21.00 | 28.17 |
| Total | 237,079 | 221,949 | 195,189 | 53,699 | 100.00 | 87.94 | 259,616 | 52,306 | 116.97 | 133.01 | 20.15 | 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 February, 2023 is presented in **Figure 5**.

➤ From the graph it appears that up to February, 2023 the maximum share of spending went to Social Infrastructure (43.5 percent) followed by Physical Infrastructure (34.3 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 February, 2022:

Table 4: Revenue Collection Position

(In Crore Taka)

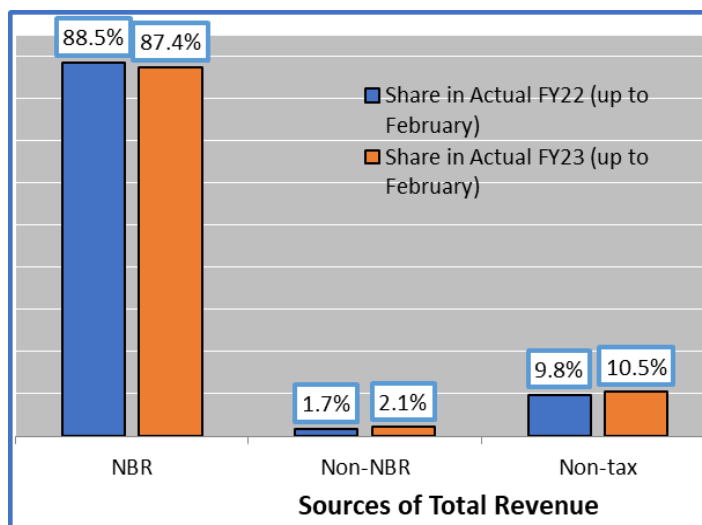
| | Fiscal Year 2021-22 | | | | | Fiscal Year 2022-23 | | | |
|-------------------------------------|---------------------|----------------|----------------|---------------|-----------------------|---------------------|-----------------|-----------------------|--------------------------------------|
| | Budget | Revised | Actual | Actual | Actual | Budget | Actual | Actual | Actual FY23 |
| | FY22 | Budget FY22 | FY22 | (February) | FY22 (up to February) | FY23 | FY23 (February) | FY23 (up to February) | (up to February) as % of Budget FY23 |
| Tax Revenue (a+b) | 346,000 | 346,000 | 299,293 | 29,076 | 210,852 | 387,999 | 23,216 | 209,043 | 53.9 |
| a. NBR | 330,000 | 329,999 | 292,880 | 28,538 | 206,811 | 370,000 | 22,582 | 204,157 | 55.2 |
| a.1 Income | 104,951 | 105,324 | 96,121 | 6,848 | 56,556 | 121,020 | 7,060 | 61,669 | 51.0 |
| a.2 VAT | 127,745 | 127,568 | 116,993 | 12,459 | 86,480 | 141,192 | 8,809 | 82,693 | 58.6 |
| a.3 Supplementary Duty | 54,465 | 54,503 | 41,187 | 3,951 | 29,125 | 58,525 | 3,607 | 29,337 | 50.1 |
| a.4 Import | 37,907 | 38,051 | 34,368 | 4,623 | 31,534 | 43,994 | 2,320 | 26,187 | 59.5 |
| a.5 Export duty | 56 | 54 | 1 | 0 | 1 | 63 | 0 | 3 | 4.5 |
| a.6 Excise | 3,825 | 3,825 | 3,107 | 578 | 2,526 | 4,127 | 638 | 3,253 | 78.8 |
| a.7 Other Taxes | 1,050 | 675 | 1,103 | 80 | 589 | 1,080 | 148 | 1,015 | 93.9 |
| b. Non-NBR | 16,000 | 16,001 | 6,413 | 538 | 4,041 | 17,999 | 634 | 4,886 | 27.1 |
| c. Non-tax Revenue | 43,001 | 42,999 | 35,078 | 3,373 | 22,870 | 45,006 | 2,661 | 24,419 | 54.3 |
| Total Revenue (a + b + c) | 389,001 | 388,999 | 334,371 | 32,449 | 233,722 | 433,005 | 25,877 | 233,461 | 53.9 |
| d. Tax-GDP Ratio (base 2015-16) | 8.71 | 8.71 | 7.54 | 0.73 | 5.31 | 8.72 | 0.52 | 4.70 | - |
| e. Revenue-GDP ratio (base 2015-16) | 9.79 | 9.79 | 8.42 | 0.82 | 5.88 | 9.73 | 0.58 | 5.25 | - |

- Total revenue collection in FY22 was 8.42 percent of GDP and 85.96 percent of the revised budget target.
- Up to February 2023, total revenue collection decreased by 0.1 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 53.9 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 29.50 percent higher than the actual revenue collection in FY22.

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

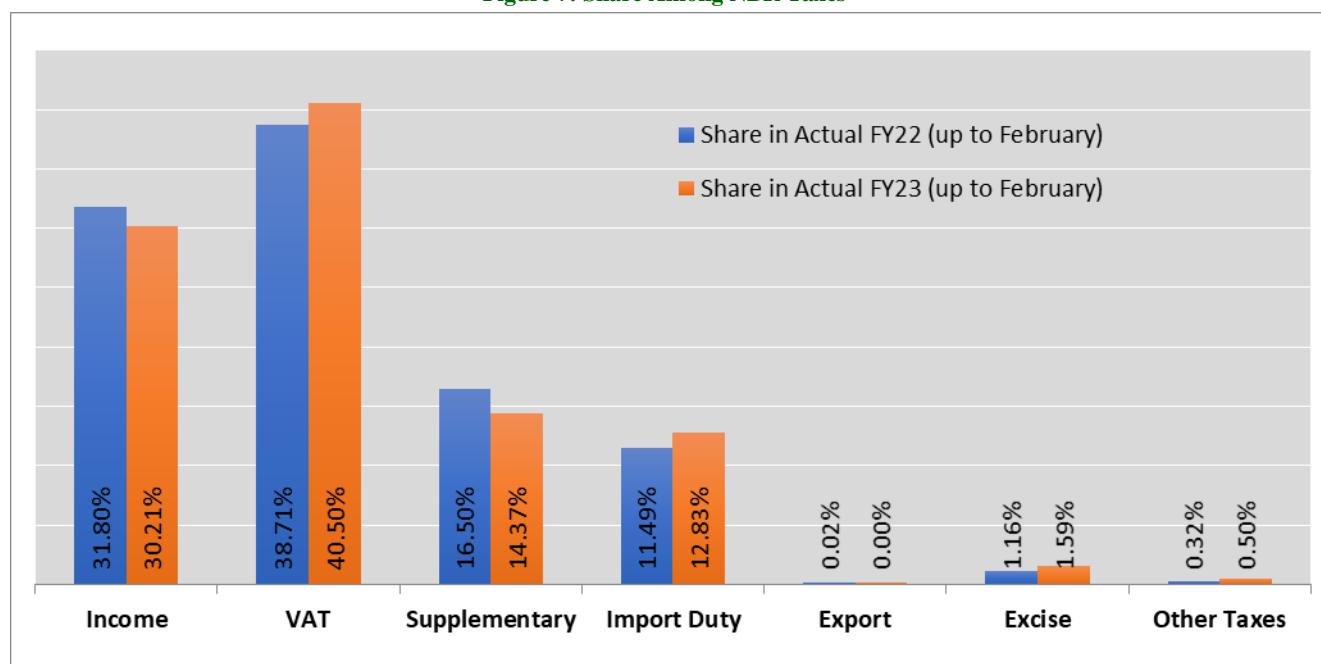
- Major share of the government revenue comes from NBR sources (87.4 percent up to February 2023).
- Growth rates of NBR and Non-NBR tax revenue are -1.3 percent and 20.9 percent respectively. On the other hand, non-tax revenue collection grew by 6.8 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 53.9 and 54.3 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 8.72 percent of GDP. This is 12.1 percent higher than the revised budget of FY22 and 29.6 percent higher than the actual collection of the FY22.
- In FY23, up to February 2023, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.50 percent was collected from VAT, 30.21 percent from Income Tax, 14.37 percent from Supplementary Duty, 12.83 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 February | Accounts 2022-23 up to February |
|--|---------------|----------|----------------------|---------------------|---------------|----------------------|--|--|
| | Budget | Revised | Accounts February | | Budget | Accounts February | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Revenues | 389,003 | 389,000 | 32,480 | 334,662 | 433,003 | 25,927 | 233,871 | 233,901 |
| Tax Revenue | 346,001 | 346,003 | 29,107 | 299,584 | 388,002 | 23,268 | 211,001 | 209,484 |
| Non-Tax Revenue | 43,003 | 43,000 | 3,373 | 35,078 | 45,004 | 2,659 | 22,870 | 24,417 |
| Foreign Grants | 3,490 | 3,192 | 1 | 2,330 | 3,271 | 4 | 18 | 16 |
| Revenue and Foreign Grants | 392,492 | 392,192 | 32,481 | 336,992 | 436,274 | 25,931 | 233,889 | 233,917 |
| Non-Development Expenditure | 361,500 | 366,627 | 19,452 | 325,670 | 411,406 | 23,162 | 173,240 | 192,945 |
| Net Outlay for Food Account Operation | 597 | 136 | 704 | 2,437 | 540 | 1,860 | 8,452 | 10,985 |
| Loans & Advances (Net) | 4,506 | 4,789 | -292 | -5,104 | 6,501 | -186 | -4,458 | -1,133 |
| Development Expenditure | 237,078 | 221,948 | 6,424 | 195,189 | 259,617 | 6,622 | 53,699 | 52,306 |
| Development Program financed from Revenue Budget | 3,176 | 3,040 | 140 | 2,872 | 3,155 | 761 | 825 | 1,665 |
| Non-ADP Project | 5,990 | 6,336 | 178 | 4,451 | 7,721 | 270 | 950 | 1,451 |
| Annual Development Programme | 225,324 | 209,977 | 5,878 | 186,076 | 246,066 | 5,531 | 51,120 | 48,354 |
| Non-ADP FFW and Transfer | 2,588 | 2,595 | 229 | 1,790 | 2,675 | 60 | 805 | 836 |
| Total Expenditure | 603,680 | 593,499 | 26,289 | 518,191 | 678,064 | 31,458 | 230,934 | 255,102 |
| Overall Balance (Including Grants) | -211,188 | -201,307 | 6,192 | -181,199 | -241,790 | -5,527 | 2,955 | -21,185 |
| (In percent of GDP, base 2015-16) | -5.32 | -5.07 | 0.16 | -4.56 | -5.43 | -0.12 | 0.07 | -0.48 |
| Overall Balance (Excluding Grants) | -214,678 | -204,499 | 6,191 | -183,529 | -245,061 | -5,531 | 2,937 | -21,201 |
| (In percent of GDP, base 2015-16) | -5.41 | -5.15 | 0.16 | -4.62 | -5.51 | -0.12 | 0.07 | -0.48 |

- 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 February, 2023 (excluding grants) witnesses a negative value which was 0.48 percent of GDP.

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

5.0 Financing

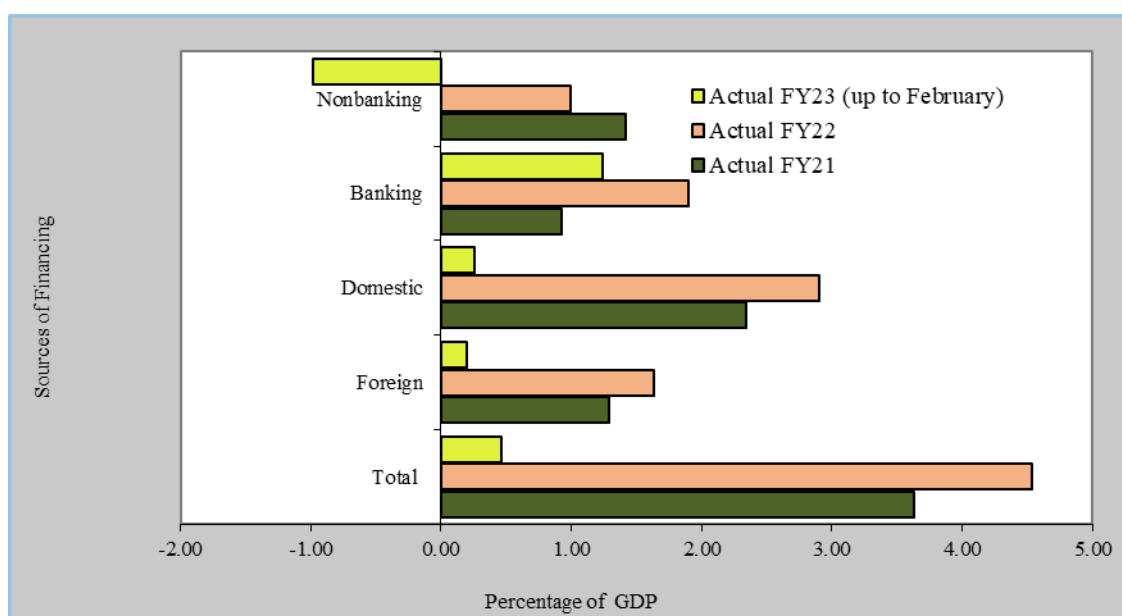
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

| Description | Year: 2021-22 | | | Accounts 2021-22 | Year:2022-23 | | Accounts FY22 up to February | Accounts FY23 up to February |
|---|---------------|---------|-------------------|------------------|--------------|-------------------|------------------------------|------------------------------|
| | Budget | Revised | Accounts February | | Budget | Accounts February | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1.0 Foreign Borrowing-Net | 97,738 | 77,020 | 2,509 | 65,021 | 95,458 | 404 | 11,921 | 8,967 |
| 1.1 Foreign Borrowing | 112,188 | 91,812 | 3,193 | 78,323 | 112,458 | 404 | 20,387 | 18,642 |
| 1.2 Amortization | -14,450 | -14,792 | -684 | -13,302 | -17,000 | 0 | -8,466 | -9,675 |
| 2.0 Domestic Borrowing | 113,453 | 124,288 | -8,706 | 115,191 | 146,335 | 4,943 | -14,888 | 11,535 |
| 2.1 Borrowing from Banking System (Net) | 76,452 | 87,287 | -1,332 | 75,533 | 106,334 | 11,531 | 32,614 | 55,249 |
| 2.1.1 Long-Term Debt (Net) | 51,600 | 62,435 | 2,113 | 49,051 | 68,192 | 9,045 | 28,171 | 27,935 |
| 2.1.2 Short-Term Debt (Net) | 24,852 | 24,852 | -3,445 | 26,482 | 38,142 | 2,486 | 4,443 | 27,315 |
| 2.2 Non-Bank Borrowing (Net) | 37,001 | 37,001 | -7,374 | 39,658 | 40,001 | -6,588 | -47,503 | -43,715 |
| 2.2.1 National Savings Schemes (Net) | 32,000 | 32,000 | 2,563 | 20,284 | 35,000 | 1,468 | 14,651 | 5,363 |
| 2.2.2 Others | 5,001 | 5,001 | -9,937 | 19,374 | 5,001 | -8,056 | -62,153 | -49,078 |
| Total - Financing: | 211,191 | 201,308 | -6,197 | 180,212 | 241,793 | 5,347 | -2,967 | 20,501 |
| (In percent of GDP) (base: 2015-16): | 5.32 | 5.07 | -0.16 | 4.54 | 5.43 | 0.12 | -0.07 | 0.46 |

Figure 8: Sources of Financing Deficit



For FY23, up to February, 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 (February) | Actual FY22 (up to February) | Actual FY22 | Budget FY23 | Actual FY23 (February) | Actual FY23 (up to February) |
| General Public Services | 97,443 | 96,615 | 1,716 | 33,611 | 63,706 | 116,828 | 3,733 | 39,153 |
| LGRD | 6,359 | 6,334 | 474 | 2,758 | 6,010 | 6,948 | 482 | 2,782 |
| Defence | 35,448 | 35,345 | 3,348 | 18,412 | 33,819 | 38,110 | 17 | 13,794 |
| Public Order and safety | 25,898 | 25,658 | 1,585 | 13,115 | 23,380 | 27,524 | 1,539 | 12,762 |
| Education & technology | 48,230 | 48,331 | 3,059 | 26,643 | 43,790 | 51,637 | 4,444 | 28,018 |
| Health | 17,172 | 17,180 | 944 | 6,829 | 13,564 | 18,199 | 939 | 7,235 |
| Social Security and Welfare | 27,232 | 28,527 | 1,252 | 8,758 | 26,809 | 28,589 | 1,664 | 9,148 |
| Housing | 1,803 | 1,755 | 180 | 578 | 1,598 | 1,892 | 196 | 546 |
| Recreation, Culture and Religious Affairs | 2,315 | 2,278 | 133 | 1,089 | 2,036 | 2,400 | 121 | 1,137 |
| Fuel and Energy | 117 | 112 | 10 | 73 | 117 | 129 | 5 | 54 |
| Agriculture | 18,686 | 21,302 | 1,709 | 10,174 | 22,978 | 25,978 | 5,555 | 17,611 |
| Industrial & Economic Services | 1,352 | 1,509 | 60 | 836 | 1,224 | 1,442 | 104 | 573 |
| Transport and Communication | 10,859 | 10,432 | 576 | 4,336 | 8,873 | 11,356 | 434 | 3,910 |
| Interest | 68,589 | 71,244 | 4,406 | 46,029 | 77,767 | 80,375 | 3,929 | 56,222 |
| Total – Operating Revenue Expenditure | 361,504 | 366,622 | 19,452 | 173,240 | 325,670 | 411,407 | 23,162 | 192,945 |

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 (February) | Actual FY22 (up to February) | Actual FY22 | Budget FY23 | Actual FY23 (February) | Actual FY23 (up to February) | Actual FY23 (up to February) as % Budget FY23 |
| Sub-total = GPS | 97,443 | 96,615 | 1,716 | 33,611 | 63,706 | 116,828 | 3,733 | 39,153 | 33.5 |
| Office of the President | 29 | 27 | 1 | 12 | 21 | 31 | 1 | 12 | 39.2 |
| Parliament | 334 | 314 | 15 | 128 | 229 | 340 | 15 | 129 | 37.9 |
| Prime Minister's Office | 680 | 643 | 41 | 320 | 578 | 800 | 51 | 397 | 49.7 |
| Cabinet Division | 183 | 146 | 4 | 31 | 116 | 84 | 4 | 31 | 37.5 |
| Election Commission | 1,010 | 1,036 | 88 | 581 | 994 | 789 | 38 | 273 | 34.6 |
| Ministry of Public Administration | 2,994 | 2,934 | 152 | 1,242 | 2,264 | 3,448 | 118 | 1,247 | 36.2 |
| Public Service Commission | 79 | 75 | 3 | 38 | 74 | 88 | 3 | 45 | 51.5 |
| Finance Division | 87,027 | 86,511 | 1,308 | 28,900 | 55,182 | 105,390 | 3,441 | 35,940 | 34.1 |
| Internal Resources Division | 2,735 | 2,497 | 75 | 657 | 1,546 | 2,975 | 36 | 643 | 21.6 |
| Financial Institutions Division | 122 | 154 | 2 | 1,236 | 1,842 | 93 | 1 | 48 | 51.4 |
| Economic Relations Division | 326 | 452 | 2 | 233 | 371 | 816 | 2 | 178 | 21.8 |
| Planning Division/2 | 92 | 76 | 4 | 42 | 70 | 91 | 7 | 39 | 43.0 |

| Ministries/Division | Fiscal Year 2021-22 | | | | | Fiscal Year 2022-23 | | | |
|--|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|---|
| | Budget FY22 | Revised Budget FY22 | Actual FY22 (February) | Actual FY22 (up to February) | Actual FY22 | Budget FY23 | Actual FY23 (February) | Actual FY23 (up to February) | Actual FY23 (up to February) as % Budget FY23 |
| Implementation, Monitoring and Evaluation Division | 51 | 52 | 2 | 12 | 45 | 65 | 2 | 14 | 21.6 |
| Statistics and Informatics Division | 252 | 232 | 12 | 103 | 175 | 271 | 13 | 98 | 36.0 |
| Ministry of Foreign Affairs | 1,526 | 1,466 | 9 | 78 | 198 | 1,547 | 0 | 58 | 3.7 |
| Sub-total = LGRD | 6,359 | 6,334 | 474 | 2,758 | 6,010 | 6,948 | 482 | 2,782 | 40.0 |
| Local Government Division | 5,322 | 5,163 | 438 | 2,028 | 4,641 | 5,861 | 453 | 2,440 | 41.6 |
| Rural Development and Co-operatives Division | 652 | 786 | 33 | 708 | 989 | 681 | 24 | 320 | 47.1 |
| Ministry of Chittagong Hill Tracts Affairs | 386 | 385 | 3 | 22 | 379 | 406 | 5 | 22 | 5.5 |
| Sub-total = Defence | 35,448 | 35,345 | 3,348 | 18,412 | 33,819 | 38,110 | 17 | 13,794 | 36.2 |
| Ministry of Defence - Defence Services | 33,615 | 33,375 | 3,245 | 17,436 | 31,788 | 36,156 | 17 | 13,114 | 36.3 |
| Ministry of Defence - Others Services | 1,789 | 1,923 | 102 | 953 | 1,979 | 1,909 | 0 | 665 | 34.8 |
| Armed Forces Division | 44 | 48 | 2 | 23 | 52 | 45 | 0 | 15 | 34.4 |
| Sub-total=POS | 25,898 | 25,658 | 1,585 | 13,115 | 23,380 | 27,524 | 1,539 | 12,762 | 46.4 |
| Supreme Court | 225 | 224 | 13 | 121 | 199 | 230 | 15 | 105 | 45.8 |
| Law and Justice Division | 1,464 | 1,435 | 79 | 677 | 1,141 | 1,612 | 78 | 634 | 39.3 |
| Public Security Division | 21,485 | 21,494 | 1,343 | 11,111 | 19,941 | 22,980 | 1,314 | 10,994 | 47.8 |
| Legislative and Parliamentary Affairs Division | 36 | 35 | 4 | 21 | 31 | 39 | 1 | 16 | 40.4 |
| Anti Corruption Commission | 138 | 124 | 6 | 53 | 96 | 160 | 7 | 60 | 37.4 |
| Security Services Division | 2,550 | 2,346 | 140 | 1,132 | 1,973 | 2,503 | 123 | 952 | 38.1 |
| Sub-total = Edu | 48,230 | 48,331 | 3,059 | 26,643 | 43,790 | 51,637 | 4,444 | 28,018 | 54.3 |
| Ministry of Primary and Mass Education | 18,292 | 19,014 | 1,129 | 9,495 | 16,423 | 20,119 | 1,435 | 10,068 | 50.0 |
| Secondary and Higher Education Division | 22,167 | 21,751 | 1,370 | 13,236 | 20,527 | 23,360 | 2,481 | 13,877 | 59.4 |
| Ministry of Science and Technology | 570 | 563 | 119 | 390 | 553 | 602 | 45 | 329 | 54.6 |
| Information and Communication Technology Division | 358 | 367 | 22 | 195 | 358 | 386 | 9 | 168 | 43.6 |
| Technical and Madrasah Education Division | 6,843 | 6,636 | 420 | 3,327 | 5,928 | 7,170 | 474 | 3,576 | 49.9 |
| Sub-total = Health | 17,172 | 17,180 | 944 | 6,829 | 13,564 | 18,199 | 939 | 7,235 | 39.8 |
| Health Services Division | 12,914 | 13,151 | 693 | 5,029 | 10,444 | 13,430 | 749 | 5,458 | 40.6 |
| Medical Education and Family Welfare Division | 4,259 | 4,029 | 251 | 1,800 | 3,119 | 4,768 | 190 | 1,777 | 37.3 |
| Sub-total = SSW | 27,232 | 28,527 | 1,252 | 8,758 | 26,809 | 28,589 | 1,664 | 9,148 | 32.0 |
| Ministry of Social Welfare | 8,606 | 8,570 | 245 | 3,897 | 8,316 | 9,401 | 1,137 | 4,185 | 44.5 |
| Ministry of Women and Children Affairs | 3,333 | 3,300 | 31 | 685 | 3,121 | 3,507 | 40 | 461 | 13.1 |
| Ministry of Food | 4,032 | 5,056 | 2 | 33 | 4,696 | 4,335 | 1 | 31 | 0.7 |
| Ministry of Disaster Management and Relief | 5,319 | 5,566 | 364 | 832 | 4,929 | 5,494 | 479 | 1,555 | 28.3 |

| Ministries/Division | Fiscal Year 2021-22 | | | | | Fiscal Year 2022-23 | | | |
|--|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|---|
| | Budget FY22 | Revised Budget FY22 | Actual FY22 (February) | Actual FY22 (up to February) | Actual FY22 | Budget FY23 | Actual FY23 (February) | Actual FY23 (up to February) | Actual FY23 (up to February) as % Budget FY23 |
| Ministry of Liberation Affairs | 5,941 | 6,036 | 609 | 3,311 | 5,747 | 5,851 | 8 | 2,916 | 49.8 |
| Sub-total = HCS | 1,803 | 1,755 | 180 | 578 | 1,598 | 1,892 | 196 | 546 | 28.9 |
| Ministry of Housing and Public Works | 1,803 | 1,755 | 180 | 578 | 1,598 | 1,892 | 196 | 546 | 28.9 |
| Sub-total = RCRA | 2,315 | 2,278 | 133 | 1,089 | 2,036 | 2,400 | 121 | 1,137 | 47.4 |
| Ministry of Information | 810 | 827 | 54 | 450 | 751 | 816 | 38 | 472 | 57.8 |
| Ministry of Cultural Affairs | 367 | 367 | 10 | 177 | 348 | 390 | 22 | 184 | 47.3 |
| Ministry of Religious Affairs | 296 | 279 | 16 | 85 | 240 | 318 | 8 | 118 | 37.0 |
| Ministry of Youth and Sports | 842 | 805 | 53 | 377 | 697 | 876 | 52 | 363 | 41.5 |
| Sub-total = FE | 117 | 112 | 10 | 73 | 117 | 129 | 5 | 54 | 42.4 |
| Energy and Mineral Resources Division | 68 | 66 | 9 | 47 | 74 | 72 | 4 | 29 | 39.7 |
| Power Division | 49 | 47 | 1 | 26 | 42 | 57 | 1 | 26 | 45.7 |
| Sub-total = Agr | 18,686 | 21,302 | 1,709 | 10,174 | 22,978 | 25,978 | 5,555 | 17,611 | 67.8 |
| Ministry of Agriculture/3 | 13,167 | 15,742 | 1,513 | 7,857 | 18,207 | 19,881 | 5,194 | 14,786 | 74.4 |
| Ministry of Fisheries and Livestock | 1,649 | 1,610 | 81 | 574 | 1,009 | 1,726 | 86 | 581 | 33.6 |
| Ministry of Environment and Forest | 681 | 671 | 35 | 299 | 639 | 762 | 32 | 368 | 48.2 |
| Ministry of Land | 1,233 | 1,233 | 75 | 622 | 1,081 | 1,351 | 76 | 605 | 44.8 |
| Ministry of Water Resources | 1,956 | 2,047 | 5 | 822 | 2,042 | 2,258 | 167 | 1,272 | 56.3 |
| Sub-total = IES | 1,352 | 1,509 | 60 | 836 | 1,224 | 1,442 | 104 | 573 | 39.7 |
| Ministry of Commerce | 288 | 270 | 5 | 72 | 153 | 300 | 13 | 83 | 27.7 |
| Ministry of Labour and Employment | 179 | 139 | 8 | 62 | 111 | 199 | 8 | 63 | 31.8 |
| Ministry of Industries | 358 | 593 | 23 | 492 | 585 | 376 | 59 | 217 | 57.6 |
| Ministry of Expatriates' Welfare and Overseas Employment | 320 | 310 | 16 | 116 | 199 | 357 | 16 | 116 | 32.5 |
| Ministry of Textiles and Jute | 207 | 198 | 7 | 94 | 177 | 210 | 8 | 94 | 44.9 |
| Sub-total = TC | 10,859 | 10,432 | 576 | 4,336 | 8,873 | 11,356 | 434 | 3,910 | 34.4 |
| Road Transport and Highways Division | 4,900 | 4,704 | 193 | 1,561 | 3,723 | 5,352 | 249 | 1,588 | 29.7 |
| Ministry of Railways | 3,984 | 3,778 | 302 | 1,737 | 3,343 | 3,924 | 1 | 1,364 | 34.7 |
| Ministry of Shipping | 783 | 764 | 6 | 351 | 717 | 821 | 138 | 483 | 58.8 |
| Ministry of Civil Aviation and Tourism | 49 | 46 | 1 | 24 | 43 | 72 | 1 | 32 | 44.8 |
| Posts and Telecommunications Division | 1,135 | 1,134 | 74 | 662 | 1,039 | 1,181 | 45 | 441 | 37.3 |
| Bridges Division | 7 | 6 | 0 | 2 | 7 | 7 | 0 | 2 | 26.5 |
| Sub-total = Interest | 68,589 | 71,244 | 4,406 | 46,029 | 77,767 | 80,375 | 3,929 | 56,222 | 69.9 |
| Domestic | 62,000 | 65,000 | 4,165 | 42,824 | 73,214 | 73,175 | 3,929 | 53,487 | 73.1 |
| Foreign | 6,589 | 6,244 | 242 | 3,205 | 4,554 | 7,200 | 0 | 2,734 | 38.0 |
| Total Operating Revenue Expenditure | 361,504 | 366,622 | 19,452 | 173,240 | 325,670 | 411,407 | 23,162 | 192,945 | 46.9 |

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

| Description | Budget FY22 | Revised Budget FY22 | Actual FY22 | Actual FY22 (up to February) | Budget FY23 | Actual FY23 (up to February) | Actual FY22 (up to February) as % of Budget FY22 | Actual FY23 (up to February) as % of Budget FY23 |
|---|-------------|---------------------|-------------|------------------------------|-------------|------------------------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Pay and Allowances | 69,746 | 71,537 | 62,856 | 38,704 | 74,266 | 37,090 | 55.5 | 49.9 |
| Pay of Officers | 11,091 | 10,999 | 9,158 | 5,966 | 11,958 | 6,306 | 53.8 | 52.7 |
| Pay of Establishment | 25,751 | 26,275 | 23,858 | 15,667 | 27,340 | 15,592 | 60.8 | 57.0 |
| Allowances | 32,904 | 34,263 | 29,840 | 17,072 | 34,968 | 15,192 | 51.9 | 43.4 |
| Goods and Services | 36,162 | 34,980 | 31,774 | 14,494 | 38,986 | 13,544 | 40.1 | 34.7 |
| Supplies and Services | 26,121 | 25,300 | 23,025 | 10,792 | 28,234 | 10,845 | 41.3 | 38.4 |
| Repairs Maintenance and Rehabilitation | 10,041 | 9,680 | 8,749 | 3,702 | 10,751 | 2,698 | 36.9 | 25.1 |
| Interest Payments | 68,589 | 71,244 | 77,767 | 46,029 | 80,375 | 56,222 | 67.1 | 69.9 |
| Domestic | 62,000 | 65,000 | 73,214 | 42,824 | 73,175 | 53,487 | 69.1 | 73.1 |
| Foreign | 6,589 | 6,244 | 4,554 | 3,205 | 7,200 | 2,734 | 48.6 | 38.0 |
| Subsidies and Incentives and Current Transfers | 149,235 | 159,995 | 135,316 | 61,715 | 174,926 | 81,453 | 41.4 | 46.6 |
| Subsidies | 34,498 | 46,151 | 41,991 | 15,575 | 56,535 | 33,251 | 45.1 | 58.8 |
| Grants in Aid | 69,945 | 67,794 | 57,128 | 32,606 | 67,210 | 28,788 | 46.6 | 42.8 |
| Pensions and Gratuities | 28,209 | 28,536 | 20,088 | 12,497 | 31,037 | 13,038 | 44.3 | 42.0 |
| Others | 4,957 | 3,489 | 2,701 | 1,038 | 4,919 | 1,236 | 20.9 | 25.1 |
| 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 | 307,713 | 160,942 | 373,244 | 188,308 | 48.9 | 50.5 |
| Acquisition of Assets and Works (B) | 21,467 | 21,344 | 17,657 | 7,316 | 22,975 | 4,483 | 34.1 | 19.5 |
| Acquisition of Assets | 20,309 | 20,099 | 16,756 | 6,899 | 21,904 | 4,301 | 34.0 | 19.6 |
| Acquisition of Land | 1,158 | 1,245 | 901 | 417 | 1,071 | 182 | 36.0 | 17.0 |
| Total - Augmented Operating Recurrent Expenditure (A+B): | 350,308 | 361,916 | 325,371 | 168,259 | 396,219 | 192,791 | 48.0 | 48.7 |
| Investments in Shares and Equities (C) | 11,148 | 4,667 | 299 | 163 | 15,143 | 154 | 1.5 | 1.0 |
| Share Capital | 11,148 | 4,667 | 299 | 163 | 15,143 | 154 | 1.5 | 1.0 |
| Foreign Financial Assets (F) | 45 | 45 | 0 | 0 | 46 | 0 | 0.0 | 0.0 |
| Total - Operating Capital Expenditure (B+C+F) | 32,660 | 26,056 | 17,956 | 7,479 | 38,164 | 4,637 | 22.9 | 12.2 |
| Total -Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) : | 361,501 | 366,627 | 325,670 | 168,421 | 411,408 | 192,945 | 46.6 | 46.9 |

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 (February) | Actual FY22 (up to February) | Actual FY22 | Budget FY23 | Actual FY23 (February) | Actual FY23 (up to February) | Actual FY22 (up to February) as % of Revised Budget FY22 | Actual FY23 (up to February) as % Budget FY23 |
| Sub-total = GPS | 15,270.23 | 14,291.64 | 431.36 | 2,257.48 | 11,806.28 | 17,842.90 | 489.28 | 4,290.34 | 15.80 | 24.05 |
| 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 | 197.26 | 587.42 | 3,283.39 | 4,975.33 | 185.75 | 1,779.60 | 15.60 | 35.77 |
| Cabinet Division | 55.12 | 44.49 | 0.02 | 0.15 | 4.48 | 53.29 | 0.00 | 0.33 | 0.33 | 0.62 |
| Election Commission | 718.28 | 768.28 | 6.28 | 373.12 | 665.42 | 749.00 | 12.15 | 132.63 | 48.57 | 17.71 |
| Ministry of Public Administration | 782.39 | 545.82 | 7.91 | 162.00 | 420.03 | 663.23 | 4.10 | 64.43 | 29.68 | 9.71 |
| Public Service Commission | 36.16 | 21.20 | 0.16 | 0.65 | 10.71 | 36.00 | 1.11 | 2.24 | 3.06 | 6.23 |
| Finance Division | 4,761.90 | 4,574.89 | 19.26 | 100.07 | 2,604.47 | 6,303.25 | 6.43 | 1,284.91 | 2.19 | 20.38 |
| Internal Resources Division (IRD) | 387.91 | 254.80 | 19.39 | 51.47 | 176.34 | 502.47 | 0.00 | 1.20 | 20.20 | 0.24 |
| Financial Institutions Division | 2,437.34 | 2,483.25 | 171.95 | 910.78 | 3,056.10 | 2,758.65 | 273.15 | 969.21 | 36.68 | 35.13 |
| Economic Relations Division | 66.42 | 53.81 | 1.91 | 5.37 | 46.58 | 76.68 | 0.44 | 3.76 | 9.98 | 4.90 |
| Planning Division/2 | 1,040.67 | 109.06 | 4.81 | 29.96 | 64.95 | 1,272.24 | 0.97 | 10.40 | 27.47 | 0.82 |
| Implementation Monitoring and Evaluation Division | 205.85 | 155.74 | 0.12 | 1.08 | 154.10 | 209.55 | 0.16 | 1.44 | 0.69 | 0.69 |
| Statistics and Informatics Division | 1,421.23 | 1,388.98 | 1.80 | 23.89 | 1,277.88 | 139.00 | 5.02 | 40.18 | 1.72 | 28.91 |
| Ministry of Foreign Affairs | 129.18 | 125.48 | 0.50 | 11.53 | 41.82 | 103.41 | 0.00 | 0.00 | 9.19 | 0.00 |
| Sub-total = LGRD | 35,833.43 | 36,190.79 | 1,317.28 | 10,822.86 | 30,940.13 | 37,742.55 | 1,065.73 | 9,156.12 | 29.91 | 24.26 |
| Local Government Division | 33,897.77 | 34,446.88 | 1,094.64 | 10,008.62 | 29,270.52 | 35,845.94 | 1,012.81 | 8,632.46 | 29.06 | 24.08 |
| Rural Development and Co-operatives Division | 1,139.33 | 814.97 | 168.76 | 443.10 | 787.91 | 964.43 | 41.21 | 259.66 | 54.37 | 26.92 |
| Ministry of Chittagong Hill Tracts Affairs | 796.33 | 928.94 | 53.88 | 371.14 | 881.71 | 932.18 | 11.71 | 264.00 | 39.95 | 28.32 |
| Sub-total = Defence | 1,831.54 | 1,780.35 | 11.32 | 84.03 | 1,451.50 | 1,885.00 | 0.68 | 87.89 | 4.72 | 4.66 |
| Ministry of Defence - Defence Services | 1,831.54 | 1,780.35 | 11.32 | 84.03 | 1,451.50 | 1,885.00 | 0.68 | 87.89 | 4.72 | 4.66 |
| Sub-total=POS | 3,226.13 | 3,490.87 | 153.59 | 588.83 | 2,813.18 | 3,628.48 | 236.20 | 491.65 | 16.87 | 13.55 |
| Law and Justice Division | 349.39 | 387.39 | 0.02 | 84.67 | 210.77 | 310.71 | 6.86 | 49.52 | 21.86 | 15.94 |
| Public Security Division | 1,597.08 | 1,767.11 | 139.57 | 402.17 | 1,507.98 | 1,613.73 | 63.19 | 197.20 | 22.76 | 12.22 |
| Legislative and Parliamentary Affairs Division | 0.60 | 0.56 | 0.00 | 0.55 | 0.55 | 1.00 | 0.13 | 0.34 | 97.96 | 34.25 |
| Anti Corruption Commission | 21.15 | 12.82 | 0.21 | 1.32 | 5.12 | 18.71 | 0.08 | 0.26 | 10.28 | 1.37 |
| Security Services Division | 1,257.91 | 1,322.99 | 13.78 | 100.12 | 1,088.76 | 1,684.33 | 165.95 | 244.34 | 7.57 | 14.51 |
| Sub-total = Edu | 46,648.79 | 39,409.85 | 1,111.22 | 9,451.97 | 33,353.00 | 48,340.49 | 1,747.28 | 7,519.37 | 23.98 | 15.56 |
| Ministry of Primary and Mass Education | 8,022.49 | 9,207.34 | 473.85 | 2,581.87 | 7,039.65 | 11,641.55 | 404.54 | 1,748.47 | 28.04 | 15.02 |
| Secondary and Higher Education Division | 14,319.51 | 10,659.73 | 341.76 | 3,763.95 | 8,443.57 | 16,600.54 | 1,240.38 | 3,726.30 | 35.31 | 22.45 |
| Ministry of Science and Technology | 20,633.86 | 15,894.15 | 193.60 | 1,921.94 | 14,517.31 | 16,011.46 | 30.83 | 1,009.91 | 12.09 | 6.31 |
| Information and Communication Technology Division | 1,362.47 | 1,275.47 | 55.26 | 506.74 | 1,283.77 | 1,529.94 | 44.84 | 514.93 | 39.73 | 33.66 |
| Technical and Madrasah | 2,310.46 | 2,373.16 | 46.76 | 677.47 | 2,068.70 | 2,557.00 | 26.69 | 519.77 | 28.55 | 20.33 |

| Ministry/Divisions | Fiscal Year 2021-22 | | | | | Fiscal Year 2022-23 | | | | |
|--|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|--|---|
| | Budget FY22 | Revised Budget FY22 | Actual FY22 (February) | Actual FY22 (up to February) | Actual FY22 | Budget FY23 | Actual FY23 (February) | Actual FY23 (up to February) | Actual FY22 (up to February) as % of Revised Budget FY22 | Actual FY23 (up to February) as % Budget FY23 |
| Education Division | | | | | | | | | | |
| Sub-total = Health | 15,558.22 | 15,093.89 | 419.79 | 1,633.92 | 11,464.47 | 18,665.30 | 343.50 | 1,554.42 | 10.83 | 9.90 |
| Health Services Division | 13,000.19 | 13,013.62 | 325.52 | 1,364.96 | 10,057.71 | 15,851.47 | 290.56 | 1,291.69 | 10.49 | 9.65 |
| Medical Education and Family Welfare Division | 2,558.03 | 2,080.27 | 94.27 | 268.96 | 1,406.76 | 2,813.83 | 52.94 | 262.73 | 12.93 | 11.28 |
| Sub-total = SSW | 7,088.92 | 7,162.79 | 282.13 | 1,680.72 | 6,163.89 | 8,786.06 | 318.54 | 1,822.45 | 23.46 | 25.60 |
| Ministry of Social Welfare | 519.12 | 452.53 | 12.62 | 67.06 | 400.80 | 798.81 | 20.54 | 124.11 | 14.82 | 21.89 |
| Ministry of Women and Children Affairs | 857.46 | 803.23 | 35.35 | 230.41 | 770.86 | 783.44 | 31.00 | 189.88 | 28.69 | 28.98 |
| Ministry of Food | 679.38 | 641.16 | 26.27 | 220.43 | 613.33 | 1,336.45 | 6.32 | 99.36 | 34.38 | 15.56 |
| Ministry of Disaster Management and Relief | 4,631.37 | 4,557.91 | 159.36 | 1,064.10 | 3,718.46 | 4,734.57 | 219.69 | 1,069.04 | 23.35 | 26.05 |
| Ministry of Liberation Affairs | 401.59 | 707.96 | 48.52 | 98.73 | 660.45 | 1,132.79 | 40.99 | 340.05 | 13.95 | 35.88 |
| Sub-total = HCS | 4,542.69 | 5,088.37 | 104.54 | 1,702.62 | 4,927.29 | 4,928.86 | 210.00 | 1,939.49 | 33.46 | 39.67 |
| Ministry of Housing and Public Works | 4,542.69 | 5,088.37 | 104.54 | 1,702.62 | 4,927.29 | 4,928.86 | 210.00 | 1,939.49 | 33.46 | 39.67 |
| Sub-total = RCRA | 2,642.41 | 3,148.28 | 918.43 | 1,459.89 | 3,101.59 | 2,969.77 | 54.61 | 1,104.68 | 46.37 | 51.58 |
| Ministry of Information | 198.57 | 233.59 | 14.91 | 62.52 | 224.92 | 282.00 | 13.76 | 46.00 | 26.77 | 17.31 |
| Ministry of Cultural Affairs | 220.38 | 211.45 | 9.48 | 71.73 | 208.47 | 247.34 | 3.82 | 69.49 | 33.92 | 29.79 |
| Ministry of Religious Affairs | 1,943.57 | 2,244.07 | 879.68 | 1,245.77 | 2,224.78 | 2,034.74 | 35.04 | 905.00 | 55.51 | 65.04 |
| Ministry of Youth and Sports | 279.89 | 459.17 | 14.37 | 79.86 | 443.42 | 405.69 | 1.99 | 84.19 | 17.39 | 21.21 |
| Sub-total = FE | 27,366.68 | 24,406.20 | 784.35 | 4,041.85 | 22,637.85 | 25,936.76 | 327.74 | 2,764.51 | 16.56 | 12.26 |
| Energy and Mineral Resources Division | 2,017.92 | 1,578.79 | 4.97 | 93.48 | 1,438.98 | 1,797.65 | 4.98 | 153.33 | 5.92 | 10.15 |
| Power Division | 25,348.76 | 22,827.41 | 779.38 | 3,948.38 | 21,198.87 | 24,139.11 | 322.76 | 2,611.18 | 17.30 | 12.42 |
| Sub-total = Agr | 13,224.74 | 13,669.34 | 567.27 | 4,328.50 | 12,834.02 | 16,129.67 | 636.63 | 4,114.83 | 31.67 | 29.52 |
| Ministry of Agriculture/3 | 3,029.64 | 3,197.58 | 156.90 | 1,003.53 | 3,119.10 | 4,338.84 | 67.59 | 1,144.05 | 31.38 | 29.98 |
| Ministry of Fisheries and Livestock | 1,787.80 | 1,586.19 | 61.32 | 307.48 | 1,482.61 | 2,081.45 | 176.70 | 443.24 | 19.38 | 23.76 |
| Ministry of Environment and Forest | 541.68 | 552.69 | 24.95 | 135.88 | 412.11 | 738.69 | 13.37 | 56.42 | 24.59 | 8.33 |
| Ministry of Land | 994.70 | 795.52 | 43.18 | 132.97 | 461.83 | 1,032.54 | 7.17 | 39.49 | 16.71 | 5.30 |
| Ministry of Water Resources | 6,870.92 | 7,537.36 | 280.92 | 2,748.64 | 7,358.37 | 7,938.15 | 371.80 | 2,431.63 | 36.47 | 35.90 |
| Sub-total = IES | 2,674.21 | 2,769.46 | 68.14 | 740.48 | 2,369.14 | 2,599.38 | 196.17 | 475.45 | 26.74 | 19.19 |
| Ministry of Commerce | 395.46 | 109.54 | 0.62 | 4.01 | 99.11 | 244.90 | 0.20 | 7.48 | 3.66 | 3.09 |
| Ministry of Labour and Employment | 185.73 | 221.08 | 4.40 | 20.76 | 125.67 | 158.00 | 2.45 | 46.68 | 9.39 | 30.69 |
| Ministry of Industries | 1,226.47 | 1,618.52 | 30.02 | 570.46 | 1,550.28 | 1,144.78 | 155.34 | 304.58 | 35.25 | 26.93 |
| Ministry of Expatriates' Welfare and Overseas Employment | 382.05 | 404.18 | 8.88 | 45.23 | 213.08 | 632.70 | 18.91 | 42.68 | 11.19 | 9.04 |
| Ministry of Textiles and Jute | 484.50 | 416.14 | 24.22 | 100.02 | 381.01 | 419.00 | 19.26 | 74.02 | 24.03 | 18.46 |
| Sub-total = GPS | 61,170.57 | 55,446.97 | 1,722.14 | 11,506.45 | 51,326.67 | 70,160.72 | 1,190.85 | 13,901.39 | 20.75 | 21.00 |
| Road Transport and Highways Division | 28,042.67 | 28,293.12 | 1,180.88 | 6,303.43 | 26,128.23 | 31,294.87 | 1,048.57 | 6,233.16 | 22.28 | 21.85 |
| Ministry of Railways | 13,558.14 | 12,575.90 | 176.86 | 811.72 | 11,457.51 | 14,928.66 | 0.00 | 980.92 | 6.45 | 6.57 |

| Ministry/Divisions | Fiscal Year 2021-22 | | | | | Fiscal Year 2022-23 | | | | |
|--|---------------------|---------------------|------------------------|------------------------------|-------------------|---------------------|------------------------|------------------------------|--|---|
| | Budget FY22 | Revised Budget FY22 | Actual FY22 (February) | Actual FY22 (up to February) | Actual FY22 | Budget FY23 | Actual FY23 (February) | Actual FY23 (up to February) | Actual FY22 (up to February) as % of Revised Budget FY22 | Actual FY23 (up to February) as % Budget FY23 |
| Ministry of Shipping | 4,354.05 | 3,716.68 | 173.30 | 1,218.25 | 3,424.11 | 6,402.48 | 141.16 | 1,103.75 | 32.78 | 19.55 |
| Ministry of Civil Aviation and Tourism | 3,982.88 | 4,339.43 | 15.53 | 717.89 | 4,325.86 | 6,931.96 | 0.00 | 1,013.28 | 16.54 | 14.63 |
| Posts and Telecommunications Division | 1,420.09 | 798.69 | 10.63 | 194.99 | 427.28 | 1,312.91 | 1.12 | 267.33 | 24.41 | 26.52 |
| Bridges Division | 9,812.74 | 5,723.15 | 164.95 | 2,260.17 | 5,563.69 | 9,289.84 | 0.00 | 4,302.95 | 39.49 | 46.32 |
| Total Development Revenue Expenditure | 237,078.57 | 221,948.81 | 9,615.53 | 47,274.82 | 195,189.04 | 259,615.94 | 8,703.97 | 45,687.01 | 21.30 | 20.15 |

Appendix 5: Revenue Collection

(in crore taka)

| | Fiscal Year 2021-22 | | | | | | Fiscal Year 2022-23 | | |
|--|---------------------|------------------|---------------------|------------------------|------------------------------|------------------|---------------------|------------------------|------------------------------|
| | Actual FY20 | Budget FY22 | Revised Budget FY22 | Actual FY22 (February) | Actual FY22 (up to February) | Actual FY22 | Budget FY23 | Actual FY23 (February) | Actual FY23 (up to February) |
| Tax Revenue (a+b) | 269,801.3 | 345,999.9 | 346,000.0 | 29,076.3 | 210,851.9 | 299,293.2 | 387,998.6 | 23,216.2 | 209,042.7 |
| a. NBR | 263,885.5 | 329,999.6 | 329,999.4 | 28,538.2 | 206,810.7 | 292,880.0 | 370,000.0 | 22,581.8 | 204,156.9 |
| a.1 Income | 87,343.8 | 104,951.0 | 105,324.0 | 6,847.5 | 56,556.5 | 96,121.2 | 121,020.0 | 7,059.6 | 61,669.2 |
| a.2 VAT | 103,357.9 | 127,745.1 | 127,567.8 | 12,458.7 | 86,480.0 | 116,993.3 | 141,191.6 | 8,809.4 | 82,693.0 |
| a.3 Supplementary | 38,574.6 | 54,465.3 | 54,502.9 | 3,951.1 | 29,124.8 | 41,186.7 | 58,524.5 | 3,606.7 | 29,337.2 |
| a.4 Import | 31,591.7 | 37,907.2 | 38,051.2 | 4,623.4 | 31,533.8 | 34,368.2 | 43,994.3 | 2,320.0 | 26,186.7 |
| 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 | 577.9 | 2,526.1 | 3,106.7 | 4,126.7 | 638.2 | 3,253.5 |
| a.6 Other Taxes | 526.6 | 1,050.0 | 675.0 | 79.7 | 588.8 | 1,103.0 | 1,080.0 | 147.8 | 1,014.5 |
| b. Non-NBR | 5,915.7 | 16,000.4 | 16,000.6 | 538.1 | 4,041.2 | 6,413.2 | 17,998.6 | 634.4 | 4,885.8 |
| b.1 Narcotics & Liquor | 78.9 | 137.6 | 137.9 | 6.5 | 55.9 | 100.4 | 151.7 | 8.6 | 83.8 |
| b.2 Vehicles | 1,504.2 | 800.0 | 800.0 | 136.1 | 1,039.6 | 1,642.5 | 1,264.0 | 137.6 | 1,120.3 |
| b.3 Land Revenue | 917.0 | 1,882.2 | 2,113.2 | 61.3 | 493.4 | 859.6 | 2,084.5 | 80.5 | 642.8 |
| b.4 Stamp Duty | 2,906.6 | 12,617.1 | 12,387.1 | 298.3 | 2,180.5 | 3,391.3 | 13,878.7 | 367.9 | 2,744.7 |
| b.5 Surcharge | 509.1 | 563.4 | 562.4 | 35.8 | 271.8 | 419.4 | 619.7 | 39.8 | 294.2 |
| c. Non-tax Revenue | 58,861.6 | 43,001.5 | 42,998.9 | 3,372.8 | 22,870.1 | 35,077.5 | 45,006.0 | 2,660.5 | 24,418.7 |
| c.1 Dividend and Profit | 1,909.4 | 2,063.3 | 1,578.1 | 65.8 | 4,241.2 | 5,019.4 | 1,884.2 | 537.8 | 1,299.5 |
| c.2 Interest | 8,072.3 | 15,587.6 | 18,849.1 | 214.8 | 1,323.6 | 1,950.1 | 16,669.7 | 138.4 | 3,937.8 |
| c.3 Administrative Fees and Charges | 2,038.8 | 7,210.2 | 7,171.5 | 201.4 | 1,525.3 | 2,362.7 | 7,920.7 | 238.6 | 1,809.9 |
| c.4 Fines, Penalties and Forfeiture | 893.9 | 461.8 | 418.9 | 95.3 | 776.7 | 1,093.9 | 478.2 | 92.8 | 806.7 |
| c.5 Receipts for Services Rendered | 3,267.3 | 5,456.1 | 4,737.5 | 379.1 | 2,831.6 | 4,695.8 | 6,768.3 | 397.3 | 3,554.0 |
| c.6 Rents, Leases and Recoveries | 743.2 | 459.3 | 622.8 | 18.6 | 344.2 | 891.3 | 350.4 | 27.9 | 477.5 |
| c.7 Tolls and Levies | 791.7 | 1,004.0 | 1,004.0 | 68.2 | 548.7 | 826.1 | 1,127.5 | 54.2 | 505.7 |
| c.8 Non-Commercial Sales | 1,873.7 | 3,319.8 | 2,371.5 | 182.5 | 1,861.7 | 2,806.8 | 2,350.1 | 165.2 | 1,376.2 |
| c.9 Other Non-Tax Revenue and Receipts | 39,025.3 | 7,110.3 | 5,920.6 | 2,139.0 | 9,351.2 | 15,131.4 | 7,159.8 | 1,003.1 | 10,480.7 |
| c.10 Capital Revenue | 245.9 | 329.0 | 324.9 | 8.0 | 65.8 | 300.0 | 297.1 | 5.3 | 170.9 |
| Total Revenue (a+b+c) | 328,662.9 | 389,001.4 | 388,998.9 | 32,449.1 | 233,722.0 | 334,370.7 | 433,004.6 | 25,876.7 | 233,461.4 |

| | Fiscal Year 2021-22 | | | | | | Fiscal Year 2022-23 | | |
|-------------------------------------|---------------------|-------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|
| | Actual FY20 | Budget FY22 | Revised Budget FY22 | Actual FY22 (February) | Actual FY22 (up to February) | Actual FY22 | Budget FY23 | Actual FY23 (February) | Actual FY23 (up to February) |
| d. Tax-GDP Ratio (base 2015-16) | 7.64 | 8.71 | 8.71 | 0.73 | 5.31 | 7.54 | 8.72 | 0.52 | 4.70 |
| e. Revenue-GDP ratio (base 2015-16) | 9.31 | 9.79 | 9.79 | 0.82 | 5.88 | 8.42 | 9.73 | 0.58 | 5.25 |

Appendix 6: Revenue Receipts (Growth Scenario)

| 1 | (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 February/Actual FY22 up to February)*100 | (Actual FY23 up to February/ Budget FY23)*100 |
|---|---------------------------------------|-------------------------------|--|------------------------------------|---|---|
| Tax Revenue (a+b) | 100.0 | 129.6 | 112.1 | 89.5 | 99.1 | 53.9 |
| a. NBR | 100.0 | 126.3 | 112.1 | 87.6 | 98.7 | 55.2 |
| a.1 Income | 100.4 | 125.9 | 114.9 | 28.7 | 109.0 | 51.0 |
| a.2 VAT | 99.9 | 120.7 | 110.7 | 35.0 | 95.6 | 58.6 |
| a.3 Supplementary | 100.1 | 142.1 | 107.4 | 12.3 | 100.7 | 50.1 |
| a.4 Import | 100.4 | 128.0 | 115.6 | 10.3 | 83.0 | 59.5 |
| a.4 Export | 96.4 | 6693.3 | 116.3 | 0.0 | 379.3 | 4.5 |
| a.5 Excise | 100.0 | 132.8 | 107.9 | 0.9 | 128.8 | 78.8 |
| a.6 Other Taxes | 64.3 | 97.9 | 160.0 | 0.3 | 172.3 | 93.9 |
| b. Non-NBR | 100.0 | 280.6 | 112.5 | 1.9 | 120.9 | 27.1 |
| b.1 Narcotics & Liquor | 100.2 | 151.1 | 110.0 | 0.0 | 150.0 | 55.2 |
| b.2 Vehicles | 100.0 | 77.0 | 158.0 | 0.5 | 107.8 | 88.6 |
| b.3 Land Revenue | 112.3 | 242.5 | 98.6 | 0.3 | 130.3 | 30.8 |
| b.4 Stamp Duty | 98.2 | 409.3 | 112.0 | 1.0 | 125.9 | 19.8 |
| b.5 Surcharge | 99.8 | 147.7 | 110.2 | 0.1 | 108.2 | 47.5 |
| c. Non-tax Revenue | 100.0 | 128.3 | 104.7 | 10.5 | 106.8 | 54.3 |
| c.1 Dividend and Profit | 76.5 | 37.5 | 119.4 | 1.5 | 30.6 | 69.0 |
| c.2 Interest | 120.9 | 854.8 | 88.4 | 0.6 | 297.5 | 23.6 |
| c.3 Administrative Fees and Charges | 99.5 | 335.2 | 110.4 | 0.7 | 118.7 | 22.8 |
| c.4 Fines Penalties and Forfeiture | 90.7 | 43.7 | 114.2 | 0.3 | 103.9 | 168.7 |
| c.5 Receipts for Services Rendered | 86.8 | 144.1 | 142.9 | 1.4 | 125.5 | 52.5 |
| c.6 Rents Leases and Recoveries | 135.6 | 39.3 | 56.3 | 0.3 | 138.7 | 136.3 |
| c.7 Tolls and Levies | 100.0 | 136.5 | 112.3 | 0.2 | 92.2 | 44.9 |
| c.8 Non-Commercial Sales | 71.4 | 83.7 | 99.1 | 0.8 | 73.9 | 58.6 |
| c.9 Other Non-Tax Revenue and Receipts | 83.3 | 47.3 | 120.9 | 4.5 | 112.1 | 146.4 |
| c.10 Capital Revenue | 98.7 | 99.0 | 91.4 | 0.1 | 259.8 | 57.5 |
| Total Revenue (a+b+c) | 100.0 | 129.5 | 111.3 | 100.0 | 99.9 | 53.9 |

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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