

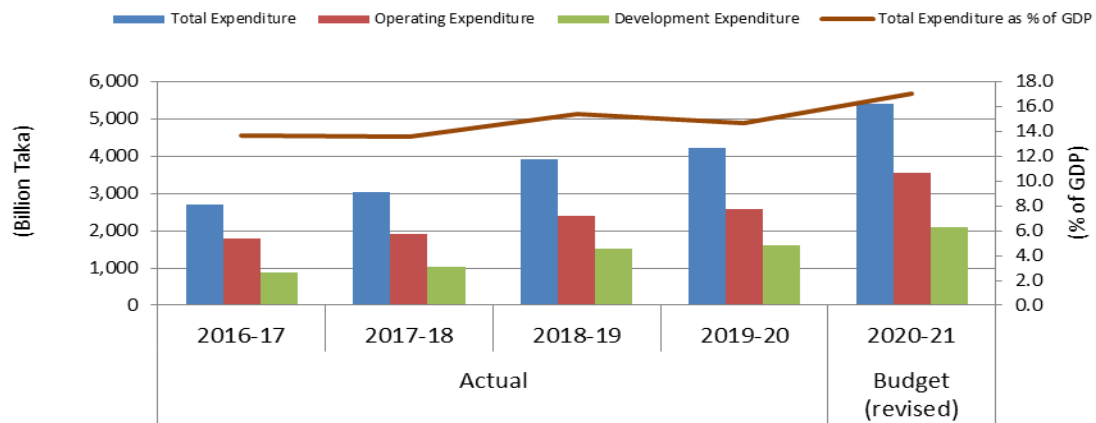


Monthly Report on Fiscal Position

July 2021

(Fiscal Year 2021-22)

Government Expenditure



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Published By: Macroeconomics Wing
Finance Division
Ministry of Finance
Government of the People's Republic of Bangladesh

Vol. XVI, No. 13, July 2021, Fiscal Year 2021-22

CONTENTS

<i>Executive Summary</i>	4
<i>Monthly Report on Fiscal Position</i>	5
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	12

List of Figures

Figure 1: Sector Share in Resource Utilization in FY20.....	6
Figure 2: Operating Expenditure	7
Figure 3: Actual Expenditure According to Economic classification FY20 (up to July 2021)	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY20 (Up to July 2021)	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 July, 2021(FY2021-22) in the current fiscal year (FY 22) is 5.4 percent of the operating budget estimates. Actual development expenditure during the same period is 0.69 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 July 2021, 4.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (90.5 Percent). Total NBR tax collection is 4.4 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 July 2021, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 0.15 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 **Table1**.

Table 1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2020-21					Fiscal Year 2021-22					
	Budget FY21	Revised Budget FY21	Actual Expenditure FY21	Sector's Share in Actual 21 (in %)	Actual FY21 as % of Revised Budget FY21	Budget FY22	Budget FY22 as % of Budget FY21	Budget FY22 as % of Revised Budget FY21	Budget FY22 as % of Actual FY21	Actual FY22 (Up to July)	Actual 21 (Up to July) as % of Budget FY22
1	2	3	4	5	6	7	8	9	10	11	12
GPS	100,665	82,779	48,585	17.0	58.7	97,443	96.8	117.7	200.6	3,319	3.4
LGRD	5,899	5,793	5,570	1.9	96.1	6,359	107.8	109.8	114.2	139	2.2
Defense	32,755	32,010	35,234	12.3	110.1	35,449	108.2	110.7	100.6	1,569	4.4
POS	25,023	23,709	22,145	7.7	93.4	25,898	103.5	109.2	116.9	1,623	6.3
Edu	44,079	42,418	40,087	14.0	94.5	48,229	109.4	113.7	120.3	4,442	9.2
Health	16,747	17,607	13,700	4.8	77.8	17,172	102.5	97.5	125.4	887	5.2
SSW	24,950	23,890	22,127	7.7	92.6	27,232	109.1	114.0	123.1	949	3.5
Housing	1,744	1,617	1,535	0.5	94.9	1,803	103.4	111.4	117.4	42	2.3
RCRA	2,649	2,203	2,013	0.7	91.4	2,315	87.4	105.1	115.0	87	3.8
F&E	119	93	85	0.0	91.0	117	98.9	126.1	138.6	11	9.6
Agri	18,113	16,885	14,903	5.2	88.3	18,686	103.2	110.7	125.4	501	2.7
IES	1,295	1,194	1,164	0.4	97.5	1,352	104.4	113.2	116.1	102	7.5
TC (Tarns & Com)	10,341	9,669	8,624	3.0	89.2	10,859	105.0	112.3	125.9	121	1.1
Interest Payment	63,801	63,823	70,606	24.7	110.6	68,589	107.5	107.5	97.1	5,722	8.3
Total	348,180	323,690	286,378	100	88.5	361,504	103.8	111.7	126.2	19,513	5.4

Some of the noteworthy features are:

- For FY22, budget allocation was raised by 11.7 percent over the FY21 revised budget estimates and 3.8 percent over the original budget;
- Up to July 2021, spending in Fuel and Energy (F&E), Education (Edu), Interest payment, Industries and Economic Services (IES), Public order and safety (POS), and Health were on the higher side. Sectors like

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

Transport and Communication (Trans & Com), LGRD, Housing, Agriculture have lesser spending in operating spending;

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 FY21	37.0	29.0	3.0	5.2	24.7	1.1
Sector Share in Budget FY22	43.9	27.9	3.0	5.2	19.0	1.0
Sector share in Actual expenditure FY22 (Up to July)	33.4	33.1	0.7	2.6	29.3	1.0

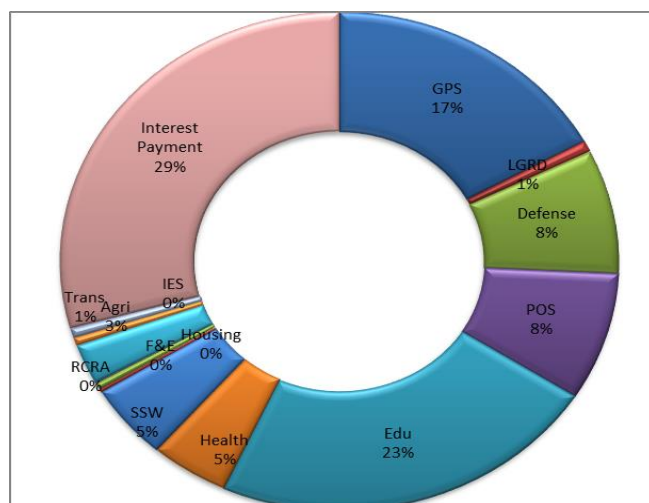
Note:

1. Administration includes General Public Services, Defense, and Public Order & Safety
2. Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative
3. Physical Infrastructure covers Fuel & energy and Transport & Communication
4. Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food
5. Others includes Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- Broadly in the budget for FY22, share of the administration sector has increased, Physical Infrastructure and Agriculture remain same and allocations against all other categories are reduced in comparison to the actual expenditure in FY21;
- Till July 2021, among all categories expenditure on Administration sector was the highest and share in actual expenditure of administration and Social infrastructure were increased.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY21
(Up to July 2020)



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 Education (23 percent), General Public Service (17 percent) and both Public Order & Safety and Defense (08 percent) .

1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of operating spending up to July, 2021 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to July 2021)

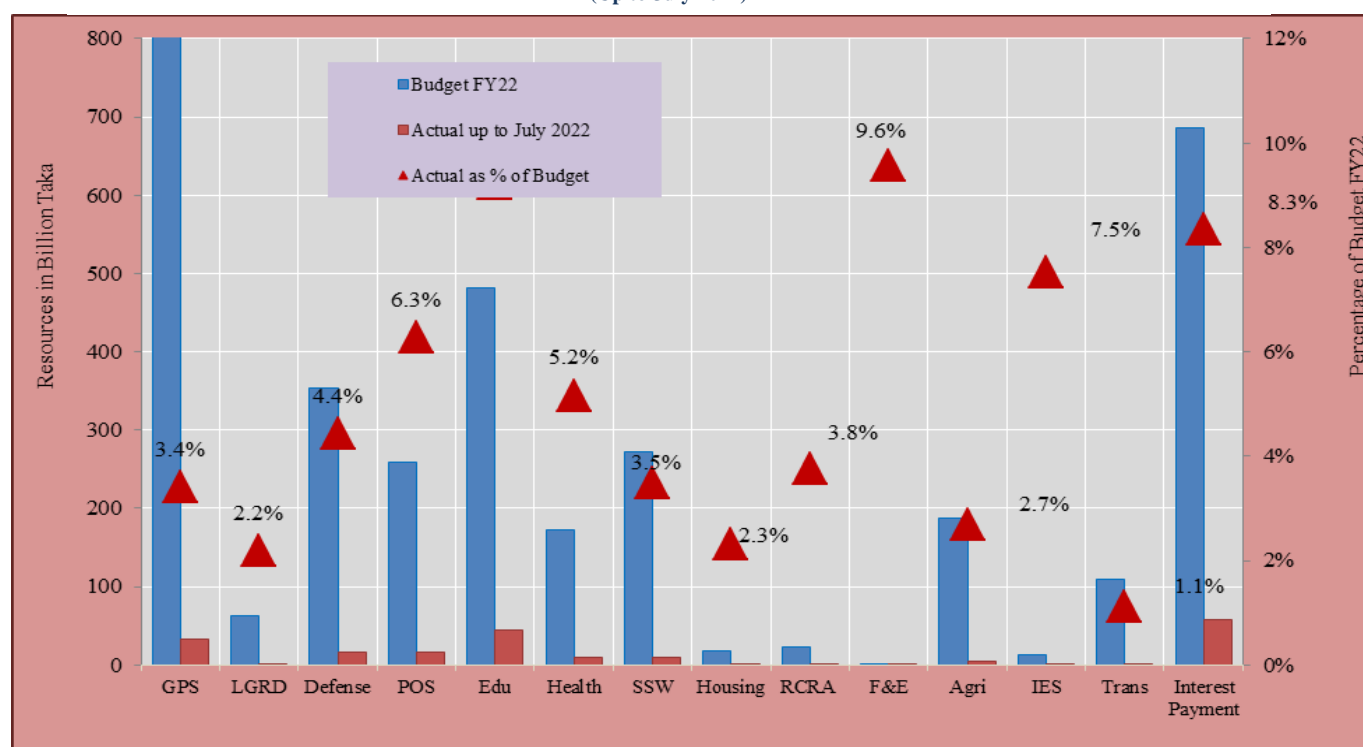


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (9.6%), Transportation & Communication (7.5%), Public Order & Safety (6.3%), Health (5.2%), and Defence (4.4%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY22), actual spending (operating) up to July is 5.4 percent of the budget estimate, which was 6.03 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 08 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), Programme Financed from Operating Budget (PFNDB). Status of actual spending up to July 2021 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 FY22 (up to July 2021)

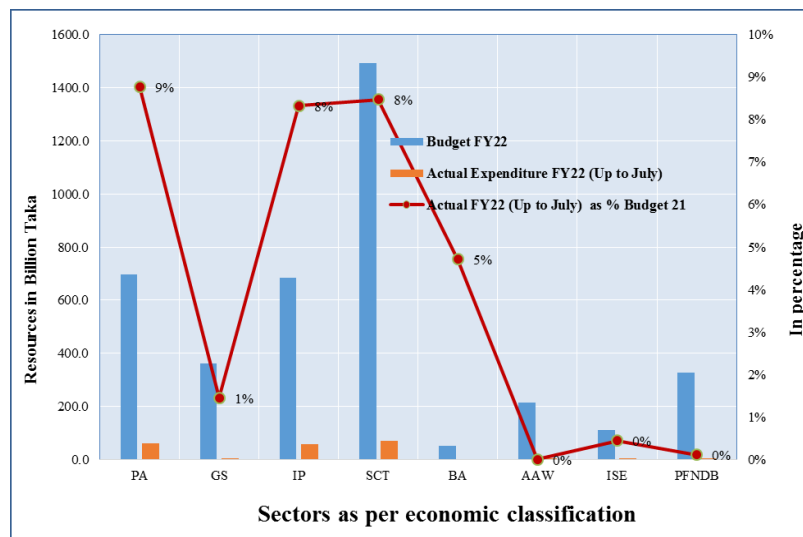
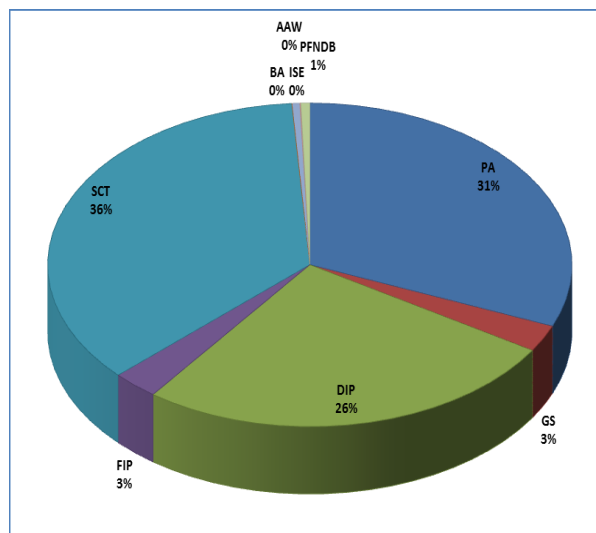


Figure 4: Share of Different Categories in Total Actual Spending in FY22 (up to July 2021)



Up to July 2021, utilization rate of total operating expenditure is 5.4 percent. For some categories, like subsidies and current transfer (36%), pay and allowances (31%) and DIP (26%) the spending rate is 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 July 2021, actual expenditure is 0.69 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 0.79 percent of the revised budget.
- During this period LGRD (42.61 percent), Education (41.24 percent), Transportation & Communication (7.97 percent) and Social Security & Welfare (5.92 percent) sector made the highest utilization of allocated resources.
- Some of the sectors with large allocation like HCS, RCRA, FE GPS, Defence and IES 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.

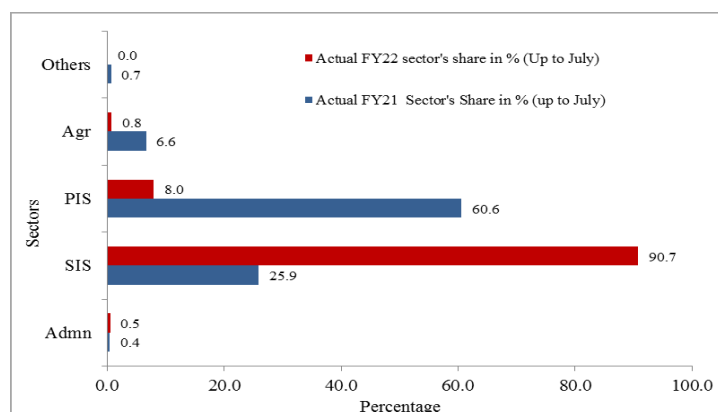
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Actual FY22 (up to July)	Year: 2020-21						Fiscal Year 2021-22					
	Budget 2021	Revised Budget 2021	Actual FY21	Actual FY21 (Up to July)	Sector Share in Actual (Up to July (%))	Actual FY21 as % of Revised FY21	Budget FY22	Actual FY22 (Up to July)	Budget FY22 as % of Revised FY21	Budget FY22 as % of Actual FY21	Actual FY22 (Up to July as % of Budget FY22)	Actual FY22 sector's share in % (Up to July)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	12,496	12,564	8,546	12	0.38	68.02	15,271	0	121.55	178.70	0.00	0.02
LGRD	33,674	36,632	29,913	385	12.63	81.66	35,833	700	97.82	119.79	1.95	42.61
Defence	1,672	1,490	213	0	0.01	14.32	1,832	1	122.93	858.46	0.04	0.04
POS	3,646	3,237	2,269	0	0.01	70.10	3,226	7	99.66	142.16	0.23	0.45
Edu	41,682	36,265	31,796	345	11.32	87.68	46,649	677	128.63	146.71	1.45	41.24
Health	12,500	13,865	7,883	48	1.56	56.85	15,558	16	112.21	197.36	0.10	0.96
SSW	6,649	5,668	4,810	13	0.42	84.87	7,089	97	125.07	147.37	1.37	5.92
HCS	5,193	5,809	4,792	0	0.00	82.49	4,543	0	78.20	94.80	0.00	0.00
RCRA	2,142	2,517	2,006	185	6.07	79.70	2,642	0	104.98	131.71	0.00	0.00
FE	26,640	23,684	22,755	1,356	44.53	96.08	27,367	0	115.55	120.26	0.00	0.00
AFL	11,868	12,841	10,840	202	6.63	84.42	13,225	13	102.99	122.00	0.10	0.77
IES	2,644	3,011	1,827	12	0.38	60.69	2,674	0	88.83	146.36	0.00	0.01
TC	54,238	50,442	40,948	489	16.05	81.18	61,170	131	121.27	149.38	0.21	7.97
Total	215,045	208,025	168,600	3,046	100.00	81.05	237,079	1,642	113.97	140.62	0.69	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 July, 2021 is presented in **Figure 5**.

➤ From the graph it appears that up to July, 2021 the maximum share of spending went to Social Infrastructure (90.7 percent) followed by Physical Infrastructure (8.0 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 July, 2021:

Table 4: Revenue Collection Position

(In Crore Taka)

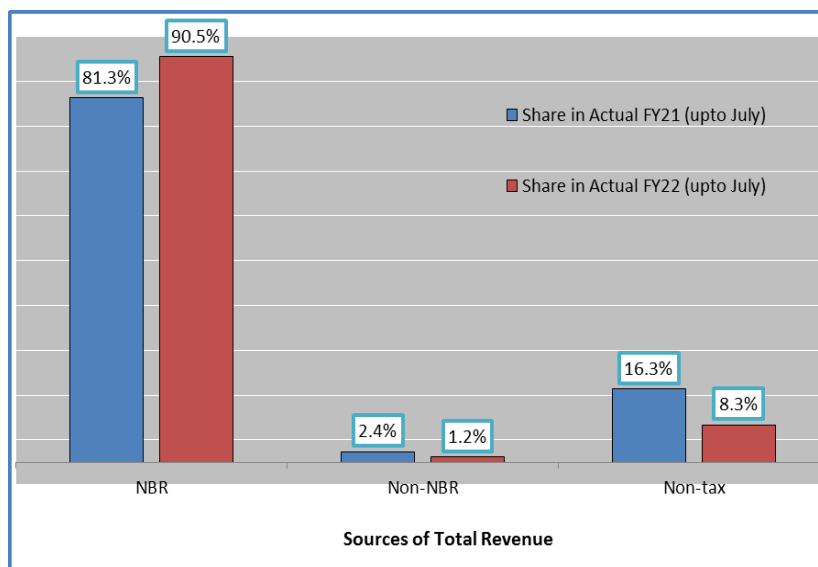
	Fiscal Year 2020-21				Fiscal Year 2021-22		
	Budget	Revised	Actual	Actual	Budget	Actual	Actual
	FY21	Budget FY21	FY21	FY21 (Up to July)	FY22	FY22 (Up to July)	(Up to July) as percentage of Budget FY22
1	2	3	4	5	6	7	8
Tax Revenue (a+b)	344,997	315,998	269,788	17,057	346,000	15,315	4.4
a. NBR	329,999	300,999	263,872	16,573	330,000	15,123	4.6
a.1 Income	103,944	95,949	87,338	5,694	104,951	3,725	3.5
a.2 VAT	125,162	115,217	103,350	6,916	127,745	7,102	5.6
a.3 Import	57,815	48,298	38,575	1,899	54,465	1,973	3.6
a.4 Export duty	37,807	37,154	31,592	2,012	37,907	2,235	5.9
a.5 Excise	55	54	1	0	56	1	1.1
a.6 Supplementary Duty	3,686	3,277	2,490	45	3,825	46	1.2
a.7 Other Taxes	1,530	1,050	527	6	1,050	41	3.9
b. Non-NBR	14,998	14,999	5,916	484	16,000	192	1.2
c. Non-tax Revenue	33,002	35,535	58,814	3,326	43,001	1,392	3.2
Total Revenue (a + b + c)	377,999	351,533	328,601	20,382	389,001	16,707	4.3
d. Tax-GDP Ratio (base 2005-06)	13.57	12.43	10.61	0.67	11.99	0.53	-
e. Revenue-GDP ratio (base 2005-06)	14.87	13.83	12.92	0.80	13.48	0.58	-

- Total revenue collection in FY21 was 12.92 percent of GDP and 93.48 percent of the revised budget target.
- Up to July 2021, total revenue collection target scaled up by 18.03 percent compared to the corresponding period of the previous fiscal year (FY21) and achievement as to annual target is 4.3 percent.
- In FY22, total revenue is expected to be scaled up to 13.48 percent of GDP. This figure is about 10.66 percent higher than the revised budget estimate of FY21, but 18.38 percent higher than the actual collection in FY21.

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

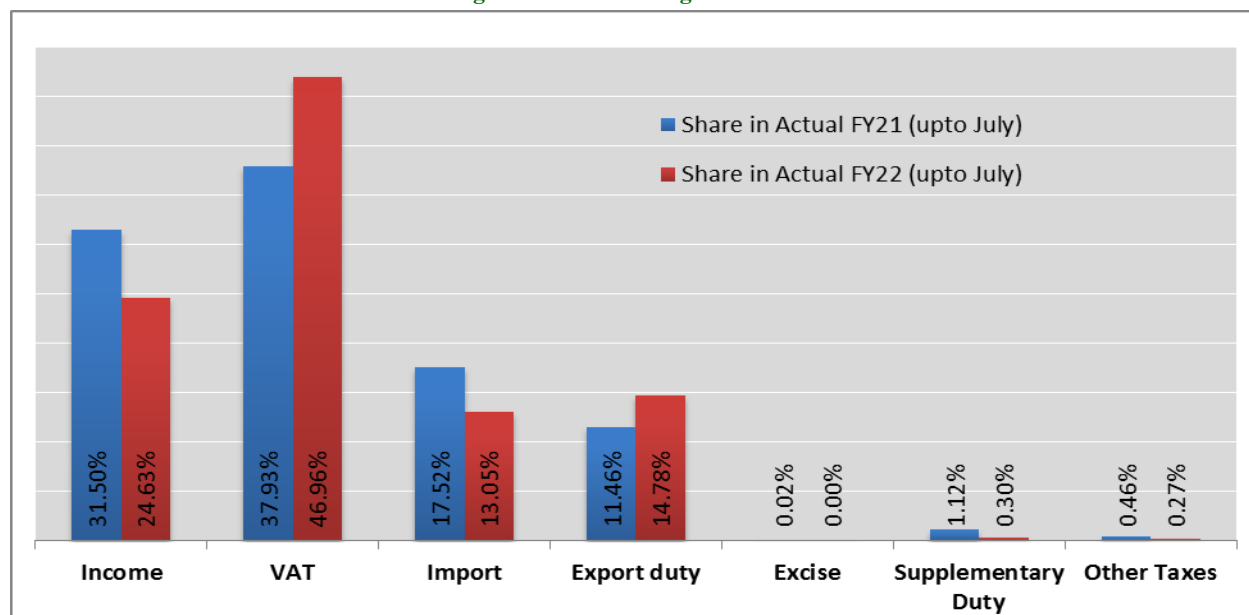
- Major share of the government revenue comes from NBR sources (90.5 percent up to July 2021).
- Growth rates of NBR and Non-NBR tax revenue are – 8.75 percent and - 60.33 percent respectively. On the other hand, non-tax revenue collection grew by -58.14 percent compared to the corresponding period of the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 4.4 and 3.2 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY21 actual tax revenue collection was 10.61 percent of GDP
- Tax revenue collection target for FY22 is 11.99 percent of GDP. This is 10.65 percent higher than the revised budget of FY21 and 18.38 percent higher than the actual collection of the FY21.
- In FY22, up to July 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 46.96 percent was collected from VAT, 24.63 percent from Income Tax, 14.78 percent from Export Duty, 13.05 percent from Import Duty and the rest from Excise, Supplementary Duties 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: 2020-21			Accounts 2020-21	Year: 2021-22			Accounts 2020-21 up to July	Accounts 2021-22 Up to July
	Budget	Revised	Accounts July		Budget	Revised Budget	Accounts July		
1	2	3	4	5	6	7	8	9	10
Revenues	378,002	351,534	20,382	328,651	389,003	389,231	16,707	20,382	16,707
Tax Revenue	344,999	315,999	17,057	269,790	346,001	346,234	15,315	17,057	15,315
Non-Tax Revenue	33,002	35,535	3,326	58,862	43,003	43,000	1,392	3,326	1,392
Foreign Grants	4,013	3,985	0	2,317	3,490	3,192	0	0	0
Revenue and Foreign Grants	382,014	355,519	20,382	330,968	392,492	392,423	16,707	20,382	16,707
Non-Development Expenditure	348,180	323,688	18,714	285,830	361,500	361,497	19,513	18,714	19,513
Net Outlay for Food Account Operation	567	2,553	142	4,246	597	136	125	142	125
Loans & Advances (Net)	4,210	4,717	121	593	4,506	4,564	-224	121	-224
Development Expenditure	215,043	208,025	3,046	168,600	237,078	228,153	1,642	3,046	1,642
Development Program financed from Revenue Budget	2,522	3,239	1	2,721	3,176	5,576	0	1	0
Non-ADP Project	4,722	4,610	0	4,108	5,990	6,336	0	0	0
Annual Development Programme	205,145	197,643	3,045	159,605	225,324	213,646	1,642	3,045	1,642
Non-ADP FFW and Transfer	2,654	2,532	0	2,166	2,588	2,595	0	0	0
Total Expenditure	567,999	538,983	22,023	459,269	603,680	594,350	21,056	22,023	21,056
Overall Balance (Including Grants)	-185,985	-183,464	-1,641	-128,301	-211,188	-201,926	-4,349	-1,641	-4,349
(In percent of GDP)	-5.16	-7.23	-0.06	-5.06	-7.32	-7.20	-0.15	-0.06	-0.15
Overall Balance (Excluding Grants)	-189,997	-187,449	-1,641	-130,618	-214,678	-205,118	-4,349	-1,641	-4,349
(In percent of GDP)	-5.27	-7.39	-0.06	-5.15	-7.44	-7.31	-0.15	-0.06	-0.15

- In FY21, actual budget deficit (excluding grants) as percentage of GDP was 5.27 percent. Including grants it was 5.16 percent of GDP;
- Budget deficit (excluding grants) for FY22 is estimated to be 7.44 percent of GDP. Including grants the deficit is expected to be 7.32 percent of GDP;
- For FY22, actual overall balance up to July, 2021 (excluding grants) witnesses a negative value which was 0.15 percent of GDP.

5.0 Financing

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

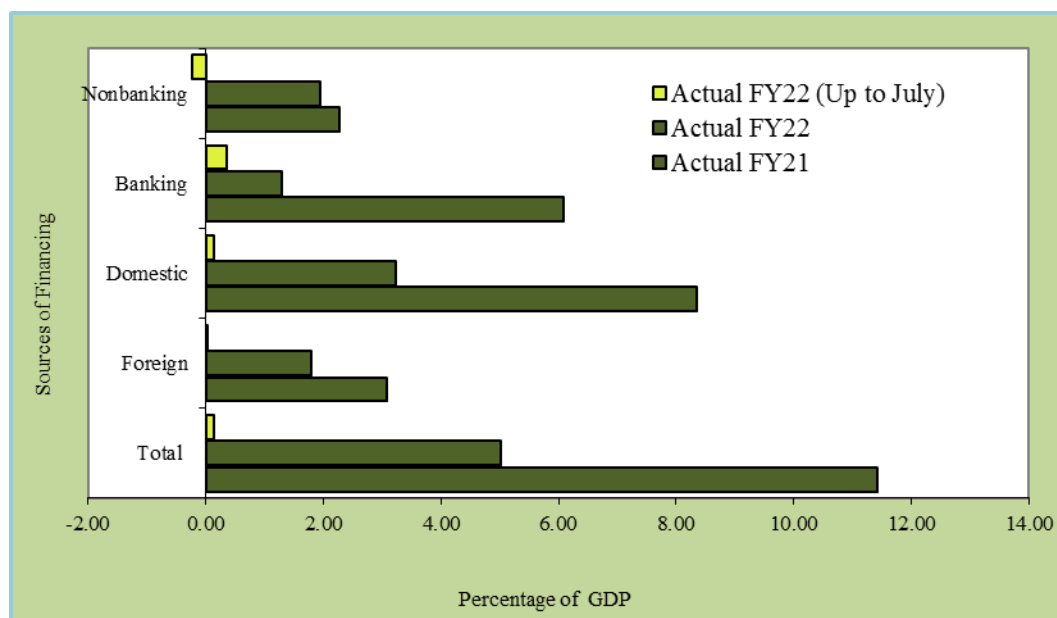
⁵Budget deficit is calculated using the guidelines of the IMF.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year:2021-22			Accounts FY21 Up to July	Accounts FY22 Up to July
	Budget	Revised	Accounts July		Budget	Revised Budget	Accounts July		
1	2	3	4	5	6	7	8	9	10
1.0 Foreign Borrowing-Net	76,004	68,414	-687	45,463	97,738	77,020	537	-687	537
1.1 Foreign Borrowing	88,824	80,954	306	57,481	112,188	91,812	1,707	306	1,707
1.2 Amortization	-12,820	-12,540	-993	-12,018	-14,450	-14,792	-1,170	-993	-1,170
2.0 Domestic Borrowing	109,983	115,052	2,327	81,966	113,453	116,384	3,811	2,327	3,811
2.1 Borrowing from Banking System (Net)	84,980	79,749	12,151	32,673	76,452	79,383	10,211	12,151	10,211
2.1.1 Long-Term Debt (Net)	53,654	60,749	6,648	50,692	51,600	54,531	5,741	6,648	5,741
2.1.2 Short-Term Debt (Net)	31,326	19,000	5,503	-18,019	24,852	24,852	4,471	5,503	4,471
2.2 Non-Bank Borrowing (Net)	25,003	35,303	-9,824	49,293	37,001	37,001	-6,400	-9,824	-6,400
2.2.1 National Savings Schemes (Net)	20,000	30,302	4,259	43,040	32,000	32,000	2,327	4,259	2,327
2.2.2 Others	5,003	5,001	-14,083	6,253	5,001	5,001	-8,727	-14,083	-8,727
Total - Financing:	185,987	183,466	1,641	0	211,191	193,404	4,348	1,641	4,348
GDP (2005-06)	3,605,814	2,536,177	0	0	2,885,872	2,805,700	2,805,700	0	2,805,700
(In percent of GDP) (2005-06 base):	5.16	7.23	-	0.00	7.32	6.89	0.15	-	0.15

Figure 8: Sources of Financing Deficit



For FY22, up to July, total financing is positive and overall balance is negative so far.

APPENDICES

Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure

(In crore taka)

Sectors	Fiscal Year 2020-21				Fiscal Year 2021-22	
	Budget FY21	Revised Budget FY21	Actual FY21 Up to July, 2020	Actual FY21	Budget FY22	Actual FY22 (Up to July 2021)
1	2	3	4	5	6	7
General Public Services	100,665	82,779	3,767	48,585	97,443	3,319
LGRD	5,899	5,793	193	5,570	6,359	139
Defence	32,755	32,010	1,365	35,234	35,449	1,569
Public Order and safety	25,023	23,709	1,722	22,145	25,898	1,623
Education & technology	44,079	42,418	4,347	40,087	48,229	4,442
Health	16,747	17,607	879	13,700	17,172	887
Social Security and Welfare	24,950	23,890	1,211	22,127	27,232	949
Housing	1,744	1,617	48	1,535	1,803	42
Recreation, Culture and Religious Affairs	2,649	2,203	107	2,013	2,315	87
Fuel and Energy	119	93	8	85	117	11
Agriculture	18,113	16,885	466	14,903	18,686	501
Industrial & Economic Services	1,295	1,194	130	1,164	1,352	102
Transport and Communication	10,341	9,669	367	8,624	10,859	121
Interest	63,801	63,823	4,104	70,606	68,589	5,722
Total – Operating Revenue Expenditure	348,180	323,690	18,714	286,378	361,504	19,513

Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Division	Fiscal Year 2020-21				Fiscal Year 2021-22		
	Budget FY21	Revised Budget FY21	Actual FY21 (Up to July)	Actual FY21	Budget FY22	Actual FY22 (Up to July)	Actual FY22 (Up to July) as % Budget FY22
1	2	3	4	5	6	7	8
Sub-total = GPS	100,665	82,779	3,767	48,585	97,443	3,319	3.4
Office of the President	27	26	1	19	29	3	11.3
Parliament	332	312	13	228	334	11	3.4
Prime Minister's Office	621	604	52	561	680	41	6.0
Cabinet Division	240	224	3	112	183	3	1.8
Election Commission	1,095	1,005	16	501	1,010	15	1.5
Ministry of Public Administration	2,774	2,634	107	1,784	2,994	169	5.7
Public Service Commission	78	69	3	51	79	3	3.7

Ministries/Division	Fiscal Year 2020-21				Fiscal Year 2021-22		
	Budget FY21	Revised Budget FY21	Actual FY21 (Up to July)	Actual FY21	Budget FY22	Actual FY22 (Up to July)	Actual FY22 (Up to July) as % Budget FY22
Finance Division	90,544	73,380	3,429	40,671	87,027	2,967	3.4
Internal Resources Division	2,637	2,406	68	1,459	2,735	65	2.4
Financial Institutions Division	105	85	1	1,943	122	1	0.5
Economic Relations Division	293	275	5	267	326	15	4.7
Planning Division/2	90	80	5	69	92	4	4.8
Implementation, Monitoring and Evaluation Division	56	30	2	28	51	2	3.5
Statistics and Informatics Division	259	205	12	161	252	13	5.1
Ministry of Foreign Affairs	1,514	1,444	51	731	1,526	4	0.3
Sub-total = LGRD	5,899	5,793	193	5,570	6,359	139	2.2
Local Government Division	4,881	4,818	172	4,335	5,322	115	2.2
Rural Development and Co-operatives Division	648	605	19	869	652	18	2.8
Ministry of Chittagong Hill Tracts Affairs	371	371	2	366	386	6	1.4
Sub-total = Defence	32,755	32,010	1,365	35,234	35,449	1,569	4.4
Ministry of Defence - Defence Services	31,274	30,558	1,239	33,648	33,616	1,494	4.4
Ministry of Defence - Others Services	1,440	1,413	125	1,549	1,789	72	4.0
Armed Forces Division	41	39	2	37	44	2	5.6
Sub-total=POS	25,023	23,709	1,722	22,145	25,898	1,623	6.3
Supreme Court	223	187	14	169	225	14	6.2
Law and Justice Division	1,363	1,313	118	1,029	1,464	94	6.4
Public Security Division	20,765	19,871	1,471	18,852	21,485	1,400	6.5
Legislative and Parliamentary Affairs Division	34	32	4	27	36	4	12.1
Anti Corruption Commission	125	110	7	79	138	6	4.6
Security Services Division	2,513	2,196	107	1,989	2,550	105	4.1
Sub-total = Edu	44,079	42,418	4,347	40,087	48,229	4,442	9.2
Ministry of Primary and Mass Education	15,536	15,259	1,510	14,466	18,292	1,517	8.3
Secondary and Higher Education Division	21,252	20,162	2,343	19,280	22,166	2,436	11.0
Ministry of Science and Technology	557	542	17	533	570	6	1.1
Information and Communication Technology Division	366	363	4	295	358	5	1.3
Technical and Madrasah Education Division	6,368	6,092	472	5,514	6,843	478	7.0
Sub-total = Health	16,747	17,607	879	13,700	17,172	887	5.2
Health Services Division	12,830	13,755	656	10,757	12,914	633	4.9
Medical Education and Family Welfare Division	3,917	3,852	223	2,943	4,259	253	6.0
Sub-total = SSW	24,950	23,890	1,211	22,127	27,232	949	3.5
Ministry of Social Welfare	7,519	7,476	67	7,292	8,606	39	0.5
Ministry of Women and Children Affairs	3,183	3,228	27	3,156	3,333	13	0.4

Ministries/Division	Fiscal Year 2020-21				Fiscal Year 2021-22		
	Budget FY21	Revised Budget FY21	Actual FY21 (Up to July)	Actual FY21	Budget FY22	Actual FY22 (Up to July)	Actual FY22 (Up to July) as % Budget FY22
Ministry of Food	4,883	3,895	1	3,668	4,032	1	0.0
Ministry of Disaster Management and Relief	5,345	5,297	16	4,329	5,319	124	2.3
Ministry of Liberation Affairs	4,020	3,994	1,099	3,682	5,941	772	13.0
Sub-total = HCS	1,744	1,617	48	1,535	1,803	42	2.3
Ministry of Housing and Public Works	1,744	1,617	48	1,535	1,803	42	2.3
Sub-total = RCRA	2,649	2,203	107	2,013	2,315	87	3.8
Ministry of Information	777	745	40	720	810	40	4.9
Ministry of Cultural Affairs	358	339	16	308	367	16	4.2
Ministry of Religious Affairs	268	221	3	193	296	1	0.3
Ministry of Youth and Sports	1,245	897	47	792	842	31	3.6
Sub-total = FE	119	93	8	85	117	11	9.6
Energy and Mineral Resources Division	69	57	4	52	68	4	5.8
Power Division	49	36	4	33	49	7	14.8
Sub-total = Agr	18,113	16,885	466	14,903	18,686	501	2.7
Ministry of Agriculture/3	12,893	11,813	279	10,607	13,167	322	2.4
Ministry of Fisheries and Livestock	1,581	1,547	62	962	1,649	59	3.6
Ministry of Environment and Forest	648	623	36	562	681	34	5.0
Ministry of Land	1,171	1,136	89	1,011	1,233	85	6.9
Ministry of Water Resources	1,820	1,765	1	1,760	1,956	1	0.1
Sub-total = IES	1,295	1,194	130	1,164	1,352	102	7.5
Ministry of Commerce	253	222	11	169	288	3	1.2
Ministry of Labour and Employment	130	162	7	97	179	7	3.8
Ministry of Industries	381	331	79	475	358	68	18.8
Ministry of Expatriates' Welfare and Overseas Employment	325	288	24	251	320	16	5.0
Ministry of Textiles and Jute	206	190	8	173	207	8	3.8
Sub-total = TC	10,341	9,669	367	8,624	10,859	121	1.1
Road Transport and Highways Division	4,616	4,357	63	3,938	4,900	30	0.6
Ministry of Railways	3,835	3,508	190	2,904	3,984	1	0.0
Ministry of Shipping	734	717	5	674	783	4	0.5
Ministry of Civil Aviation and Tourism	55	45	1	44	49	1	1.8
Posts and Telecommunications Division	1,096	1,038	108	1,062	1,135	85	7.5
Bridges Division	6	4	0	3	7	0	3.1
Sub-total = Interest	63,801	63,823	4,104	70,606	68,589	5,722	8.3
Domestic	58,253	58,500	3,669	66,319	62,000	5,163	8.3
Foreign	5,548	5,323	434	4,287	6,589	559	8.5
Total Operating Expenditure	348,180	323,690	18,714	286,378	361,504	19,513	5.4

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (Up to July)	Budget FY22	Actual FY22 Up to July	Actual FY22 (Up to July) As % of Budget FY21	Actual FY22 (Up to July) as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	6,103	69,746	6,122	9.3	8.8
Pay of Officers	10,486	10,260	8,727	681	11,091	684	6.5	6.2
Pay of Establishment	24,756	24,650	23,051	1,800	25,751	1,817	7.3	7.1
Allowances	30,618	30,707	27,113	3,621	32,904	3,622	11.8	11.0
Goods and Services	34,744	34,120	30,518	673	36,162	524	1.9	1.4
Supplies and Services	25,502	25,196	21,714	639	26,121	379	2.5	1.5
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	33	10,041	145	0.4	1.4
Interest Payments	63,799	63,823	70,606	4,104	68,589	5,722	6.4	8.3
Domestic	58,251	58,500	66,319	3,669	62,000	5,163	6.3	8.3
Foreign	5,548	5,323	4,287	434	6,589	559	7.8	8.5
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	7,689	149,236	7,037	5.4	4.7
Subsidies	38,648	36,326	27,639	4	34,499	1	0.0	0.0
Grants in Aid	63,195	58,616	48,611	4,536	69,945	4,607	7.2	6.6
Pensions and Gratuities	27,637	27,585	18,711	1,620	28,209	1,291	5.9	4.6
Others	2,886	1,868	2,456	24	4,957	5	0.8	0.1
Block Allocations	4,536	2,467	0	0	5,109	0	0.0	0.0
Unexpected	3,000	1,822	0	0	2,500	0	0.0	0.0
Others	1,536	645	0	0	2,609	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	311,690	302,547	265,893	18,568	328,842	19,405	6.0	5.9
Acquisition of Assets and Works (B)	20,797	18,482	19,709	146	21,467	95	0.7	0.4
Acquisition of Assets	19,403	17,420	18,850	83	20,309	95	0.4	0.5
Acquisition of Land	1,394	1,062	858	63	1,158	0	4.5	0.0
Total - Augmented Operating Recurrent Expenditure (A+B):	332,488	321,029	285,601	18,714	350,309	19,500	5.6	5.6
Investments in Shares and Equities (C)	15,648	2,614	228	0	11,148	13	0.0	0.1
Share Capital	15,648	2,614	228	0	11,148	13	0.0	0.1
Total - Operating Capital Expenditure (B+C)	36,445	21,096	19,937	146	32,614	107	0.4	0.3
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C) :	348,136	323,643	285,830	18,714	361,456	19,513	5.4	5.4

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

	Fiscal Year 2020-21				Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (Up to July)		Budget FY22	Actual FY22 (Up to July)	Actual FY22 (up to July) as % of Revised Budget FY21	Actual FY22 (Up to July) as % Budget FY21
				Actual FY21				
1	2	3	4	5	6	7	8	9
Sub-total = GPS	12,495.85	12,563.95	11.61	8,545.85	15,271.23	0.31	0.09	0.00
Parliament	0.83	0.78	0.00	0.46	0.75	0.00	0.00	0.00
Prime Minister's Office	3,217.18	3,716.94	1.13	2,653.57	3,227.03	0.18	0.03	0.01
Cabinet Division	18.56	43.74	0.00	0.65	55.12	0.00	0.00	0.00
Election Commission	621.57	789.99	3.85	589.85	718.28	0.00	0.49	0.00
Ministry of Public Administration	518.29	346.90	0.02	291.59	782.39	0.03	0.00	0.00
Public Service Commission	26.73	27.95	0.00	16.94	36.16	0.03	0.00	0.09
Finance Division	3,810.77	2,859.84	0.01	1,824.01	4,762.90	0.00	0.00	0.00
Internal Resources Division (IRD)	456.40	289.56	0.01	137.83	387.91	0.00	0.00	0.00
Financial Institutions Division	2,274.29	2,499.17	6.11	2,592.27	2,437.34	0.00	0.24	0.00
Economic Relations Division	57.48	51.90	0.36	37.82	66.42	0.00	0.70	0.00
Planning Division/2	1,157.90	1,411.33	0.11	105.83	1,040.67	0.06	0.01	0.01
Implementation Monitoring and Evaluation Division	92.57	124.83	0.00	121.01	205.85	0.00	0.00	0.00
Statistics and Informatics Division	124.46	321.69	0.01	151.58	1,421.23	0.00	0.00	0.00
Ministry of Foreign Affairs	118.82	79.32	0.00	22.44	129.18	0.00	0.00	0.00
Sub-total = LGRD	33,674.49	36,632.16	384.67	29,913.39	35,833.43	699.81	1.05	1.95
Local Government Division	31,222.32	34,175.94	374.64	27,875.51	33,897.77	699.78	1.10	2.06
Rural Development and Co-operatives Division	1,587.72	1,631.90	10.03	1,395.06	1,139.33	0.02	0.61	0.00
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	0.00	642.81	796.33	0.00	0.00	0.00
Sub-total = Defence	1,672.47	1,489.94	0.25	213.35	1,831.54	0.70	0.02	0.04
Ministry of Defence - Defence Services	1,672.47	1,489.94	0.25	213.35	1,831.54	0.70	0.02	0.04
Sub-total=POS	3,646.13	3,237.19	0.17	2,269.30	3,226.13	7.40	0.01	0.23
Law and Justice Division	375.67	403.22	0.02	202.89	349.39	0.01	0.00	0.00
Public Security Division	1,895.23	1,790.51	0.02	1,298.43	1,597.08	0.00	0.00	0.00
Legislative and Parliamentary Affairs Division	5.71	6.24	0.00	4.61	0.60	0.17	0.00	28.75
Anti Corruption Commission	24.56	11.21	0.00	8.17	21.15	0.00	0.00	0.00
Security Services Division	1,344.96	1,026.01	0.13	755.21	1,257.91	7.22	0.01	0.57
Sub-total = Edu	41,682.34	36,265.33	344.88	31,796.04	46,648.79	677.32	0.95	1.45
Ministry of Primary and Mass Education	9,403.55	10,685.81	18.14	8,703.56	8,022.49	0.15	0.17	0.00
Secondary and Higher Education Division	11,865.23	12,522.88	7.18	10,334.20	14,319.51	2.49	0.06	0.02
Ministry of Science and Technology	17,388.94	10,903.69	218.78	11,053.68	20,633.86	615.06	2.01	2.98
Information and Communication Technology Division	1,048.63	667.70	100.68	564.05	1,362.47	59.54	15.08	4.37
Technical and Madrasah Education Division	1,975.99	1,485.25	0.09	1,140.55	2,310.46	0.08	0.01	0.00
Sub-total = Health	12,499.58	13,865.19	47.57	7,883.03	15,558.22	15.83	0.34	0.10
Health Services Division	10,053.86	11,979.34	44.59	6,364.02	13,000.19	15.72	0.37	0.12
Medical Education and Family Welfare Division	2,445.72	1,885.85	2.98	1,519.02	2,558.03	0.12	0.16	0.00
Sub-total = SSW	6,648.67	5,668.18	12.72	4,810.38	7,088.92	97.16	0.22	1.37
Ministry of Social Welfare	402.01	444.91	0.02	301.11	519.12	0.02	0.00	0.00

Ministry of Women and Children Affairs	676.29	556.92	0.73	433.00	857.46	0.03	0.13	0.00
Ministry of Food	595.00	405.76	11.46	226.01	679.38	26.64	2.83	3.92
Ministry of Disaster Management and Relief	4,490.37	4,016.28	0.09	3,658.50	4,631.37	68.26	0.00	1.47
Ministry of Liberation Affairs	485.00	244.31	0.42	191.76	401.59	2.21	0.17	0.55
Sub-total = HCS	5,193.22	5,808.72	0.02	4,791.78	4,542.69	0.02	0.00	0.00
Ministry of Housing and Public Works	5,193.22	5,808.72	0.02	4,791.78	4,542.69	0.02	0.00	0.00
Sub-total = RCRA	2,141.70	2,517.13	184.96	2,006.27	2,642.41	0.03	7.35	0.00
Ministry of Information	262.56	248.25	0.11	93.90	198.57	0.02	0.04	0.01
Ministry of Cultural Affairs	220.86	182.19	0.22	160.22	220.38	0.01	0.12	0.01
Ministry of Religious Affairs	1,424.99	1,856.90	184.55	1,577.17	1,943.57	0.00	9.94	0.00
Ministry of Youth and Sports	233.29	229.79	0.08	174.98	279.89	0.00	0.04	0.00
Sub-total = FE	26,639.55	23,683.96	1,356.38	22,755.44	27,366.68	0.00	5.73	0.00
Energy and Mineral Resources Division	1,835.62	1,748.79	0.00	1,405.27	2,017.92	0.00	0.00	0.00
Power Division	24,803.93	21,935.17	1,356.38	21,350.17	25,348.76	0.00	6.18	0.00
Sub-total = Agr	11,868.17	12,840.63	202.03	10,839.62	13,224.74	12.71	1.57	0.10
Ministry of Agriculture/3	2,543.98	2,397.18	2.30	2,318.97	3,029.64	0.84	0.10	0.03
Ministry of Fisheries and Livestock	1,611.80	1,977.83	5.88	1,728.64	1,787.80	11.70	0.30	0.65
Ministry of Environment and Forest	598.74	413.56	0.05	338.95	541.68	0.03	0.01	0.01
Ministry of Land	844.23	687.21	0.05	395.56	994.70	0.14	0.01	0.01
Ministry of Water Resources	6,269.42	7,364.85	193.75	6,057.51	6,870.92	0.00	2.63	0.00
Sub-total = IES	2,644.13	3,010.59	11.59	1,827.19	2,674.21	0.08	0.39	0.00
Ministry of Commerce	365.41	203.89	0.02	140.34	395.46	0.03	0.01	0.01
Ministry of Labour and Employment	220.42	185.92	0.01	74.89	185.73	0.01	0.01	0.01
Ministry of Industries	1,233.58	1,748.36	11.25	1,048.88	1,226.47	0.00	0.64	0.00
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	0.02	283.54	382.05	0.00	0.00	0.00
Ministry of Textiles and Jute	508.32	522.02	0.29	279.54	484.50	0.04	0.06	0.01
Sub-total = TC	54,238.32	50,441.56	488.99	40,948.47	61,169.57	130.98	0.97	0.21
Road Transport and Highways Division	24,825.41	25,761.42	282.33	22,382.93	28,041.67	130.94	1.10	0.47
Ministry of Railways	12,491.30	11,988.35	200.51	8,417.88	13,558.14	0.00	1.67	0.00
Ministry of Shipping	3,265.15	3,959.64	0.35	3,225.35	4,354.05	0.03	0.01	0.00
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	0.00	2,711.32	3,982.88	0.00	0.00	0.00
Posts and Telecommunications Division	2,050.39	1,189.95	5.80	270.95	1,420.09	0.00	0.49	0.00
Bridges Division	7,972.83	4,603.37	0.00	3,940.04	9,812.74	0.00	0.00	0.00
Total Development Expenditure	215,044.62	208,024.54	3,045.84	168,600.12	237,078.57	1,642.35	1.46	0.69

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2020-21					Fiscal Year 2021-22	
	Actual FY20	Budget FY21	Revised Budget FY21	Actual FY21 (Up to July)	Actual FY21	Budget FY22	Actual FY22 (Up to July)
1	2	3	4	5	6	7	8
Tax Revenue (a+b)	221,981.4	344,997.3	315,998.2	17,056.6	269,787.8	345,999.9	15,315.1
a. NBR	216,037.4	329,999.0	300,999.1	16,572.6	263,872.0	329,999.6	15,122.8
a.1 Income	75,420.0	103,944.1	95,949.0	5,693.6	87,338.2	104,951.0	3,725.4
a.2 VAT	81,048.7	125,162.1	115,217.0	6,916.3	103,350.0	127,745.1	7,102.3
a.3 Import	32,530.0	57,814.5	48,298.0	1,899.5	38,574.6	54,465.3	1,972.8
a.4 Export	23,720.9	37,807.2	37,154.1	2,012.3	31,591.7	37,907.2	2,234.8
a.4 Excise	77.4	55.5	54.0	0.0	0.6	56.0	0.6
a.5 Sup	2,297.0	3,685.7	3,277.0	44.8	2,490.3	3,825.0	45.7
a.6 Other Taxes	943.4	1,529.9	1,050.0	6.1	526.6	1,050.0	41.1
b. Non-NBR	5,944.0	14,998.3	14,999.1	484.0	5,915.7	16,000.4	192.3
b.1 Narcotics & Liquor	73.6	118.7	125.5	6.4	78.9	137.6	4.8
b.2 Vehicles	1,568.5	797.5	797.5	127.2	1,504.2	800.0	48.1
b.3 Land Revenue	666.6	1,668.2	1,662.2	104.8	917.0	1,882.2	23.0
b.4 Stamp Duty	3,012.1	11,851.0	11,851.0	208.5	2,906.6	12,617.1	100.9
b.5 Surcharge	623.1	562.9	562.8	37.1	509.1	563.4	15.4
c. Non-tax Revenue	43,930.7	33,002.1	35,534.8	3,325.7	58,813.6	43,001.1	1,391.5
c.1 Dividend and Profit	3,471.8	1,747.7	1,688.5	245.1	1,909.4	2,063.3	116.4
c.2 Interest	1,911.8	8,717.3	12,692.7	689.2	8,069.1	15,587.6	164.3
c.3 Administrative Fees and Charges	2,377.6	6,513.2	6,465.6	188.3	2,038.8	7,207.8	88.8
c.4 Fines Penalties and Forfeiture	603.3	494.8	421.9	57.6	893.9	461.8	66.6
c.5 Receipts for Services Rendered	4,322.0	4,965.5	4,937.6	195.2	3,267.3	5,456.1	150.7
c.6 Rents Leases and Recoveries	494.8	576.2	448.9	71.6	698.5	459.3	63.8
c.7 Tolls and Levies	680.0	810.1	809.5	76.8	791.7	1,004.0	66.8
c.8 Non-Commercial Sales	1,794.2	2,796.5	2,378.0	114.2	1,873.7	3,319.8	95.0
c.9 Other Non-Tax Revenue and Receipts	28,089.5	6,037.9	5,481.9	1,670.9	39,025.3	7,112.3	577.4
c.10 Capital Revenue	185.6	342.8	210.2	16.8	245.9	329.0	1.8
Total Revenue (a+b+c)	265,912.1	377,999.4	351,532.9	20,382.3	328,601.4	389,001.0	16,706.6
d. Tax-GDP Ratio (base 2005-06)	9.86	13.57	12.43	0.67	10.61	11.99	0.53
e. Revenue-GDP ratio (base 2005-06)	11.82	14.87	13.83	0.80	12.92	13.48	0.58

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY21/Budget FY21)*100	(Budget FY22/Actual FY21)*100	(Budget FY22/ Revised Budget FY21)*100	Share in Total Revenue Actual FY21	(Actual FY22 up to July/Actual FY21 up to July)*100	(Actual FY22 up to July/ Budget FY22)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	91.6	128.2	109.5	82.1	89.8	4.4
a. NBR	91.2	125.1	109.6	80.3	91.3	4.6
a.1 Income	92.3	120.2	109.4	26.6	65.4	3.5
a.2 VAT	92.1	123.6	110.9	31.5	102.7	5.6
a.3 Import	83.5	141.2	112.8	11.7	103.9	3.6
a.4 Export	98.3	120.0	102.0	9.6	111.1	5.9
a.4 Excise	97.4	9507.6	103.7	0.0	-	1.1
a.5 Sup	88.9	153.6	116.7	0.8	102.0	1.2
a.6 Other Taxes	68.6	199.4	100.0	0.2	676.4	3.9
b. Non-NBR	100.0	270.5	106.7	1.8	39.7	1.2
b.1 Narcotics & Liquor	105.7	174.5	109.6	0.0	74.9	3.5
b.2 Vehicles	100.0	53.2	100.3	0.5	37.8	6.0
b.3 Land Revenue	99.6	205.3	113.2	0.3	22.0	1.2
b.4 Stamp Duty	100.0	434.1	106.5	0.9	48.4	0.8
b.5 Surcharge	-	-	-	-	-	-
c. Non-tax Revenue	107.7	73.1	121.0	17.9	41.8	3.2
c.1 Dividend and Profit	96.6	108.1	122.2	0.6	47.5	5.6
c.2 Interest	145.6	193.2	122.8	2.5	23.8	1.1
c.3 Administrative Fees and Charges	99.3	353.5	111.5	0.6	47.1	1.2
c.4 Fines Penalties and Forfeiture	85.3	51.7	109.5	0.3	115.7	14.4
c.5 Receipts for Services Rendered	99.4	167.0	110.5	1.0	77.2	2.8
c.6 Rents Leases and Recoveries	77.9	65.8	102.3	0.2	89.2	13.9
c.7 Tolls and Levies	99.9	126.8	124.0	0.2	87.0	6.7
c.8 Non-Commercial Sales	85.0	177.2	139.6	0.6	83.3	2.9
c.9 Other Non-Tax Revenue and Receipts	90.8	18.2	129.7	11.9	34.6	8.1
c.10 Capital Revenue	61.3	133.8	156.5	0.1	10.4	0.5
Total Revenue (a+b+c)	93.0	118.4	110.7	100.0	82.0	4.3

Notes:

Income= 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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