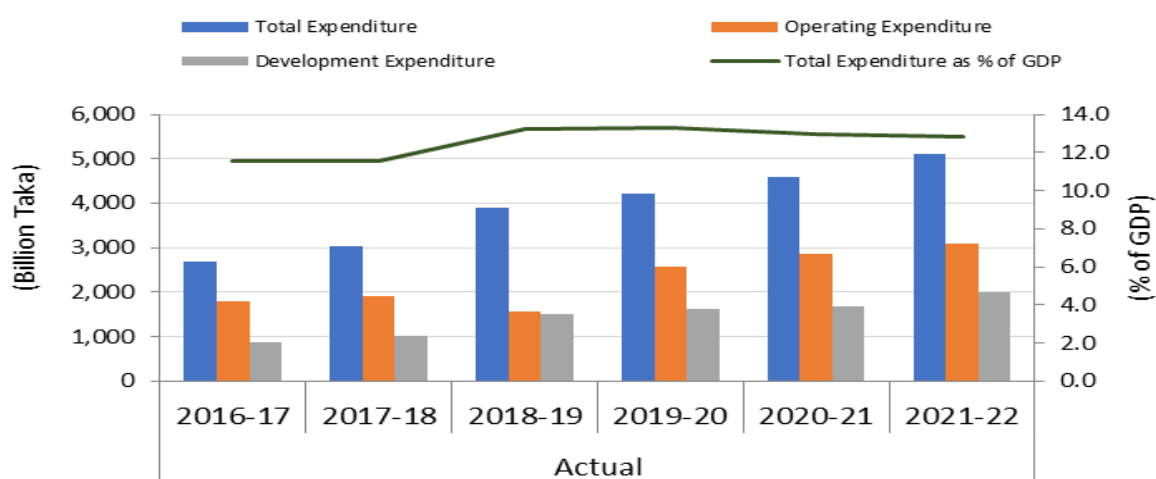


Monthly Report on Fiscal Position

June 2022

(Fiscal Year 2021-22)

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 FY2022	6
Figure 2: Operating Expenditure	7
Figure 3: Actual Expenditure According to Economic classification FY21 (up to June 2022)	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY21 (Up to June 2022)	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 June, 2022 in the current fiscal year (FY22) is 84.4 percent of the operating budget estimates. Actual development expenditure during the same period is 90.07 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 June 2022, 86.6 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.4 percent). Total NBR tax collection is 89.2 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 June 2022, in FY22, overall balance (excluding grants) witnessed a negative value which was 4.35 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 2020-21					Fiscal Year 2021-22						
	Budget FY21	Revised Budget FY21	Actual Expenditure FY21	Sector's Share in Actual FY21 (in %)	Actual FY21 as % of Revised Budget FY21	Budget FY22	Revised Budget FY22	Budget FY22 as % of Budget FY21	Revised Budget FY22 as % of Revised Budget FY21	Revised Budget FY22 as % of Actual FY21	Actual FY22 (up to June)	Actual FY22 (up to June) as % of Revised Budget FY22
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	100,665	82,779	48,037	16.8	58.0	97,443	96,616	96.8	116.7	201.1	63,643	65.9
LGRD	5,899	5,793	5,570	1.9	96.1	6,359	6,335	107.8	109.3	113.7	5,670	89.5
Defense	32,755	32,010	35,234	12.3	110.1	35,449	35,345	108.2	110.4	100.3	25,748	72.8
POS	25,023	23,709	22,145	7.7	93.4	25,898	25,658	103.5	108.2	115.9	23,274	90.7
Edu	44,079	42,418	40,087	14.0	94.5	48,229	48,333	109.4	113.9	120.6	43,790	90.6
Health	16,747	17,607	13,700	4.8	77.8	17,172	17,180	102.5	97.6	125.4	13,565	79.0
SSW	24,950	23,890	22,127	7.7	92.6	27,232	28,528	109.1	119.4	128.9	23,348	81.8
Housing	1,744	1,617	1,535	0.5	94.9	1,803	1,755	103.4	108.5	114.3	1,568	89.3
RCRA	2,649	2,203	2,013	0.7	91.4	2,315	2,278	87.4	103.4	113.2	2,036	89.4
F&E	119	93	85	0.0	91.0	117	112	98.9	120.5	132.4	117	104.0
Agri	18,113	16,885	14,903	5.2	88.3	18,686	21,302	103.2	126.2	142.9	22,978	107.9
IES	1,295	1,194	1,164	0.4	97.5	1,352	1,509	104.4	126.4	129.6	1,224	81.1
TC (Tarns & Com)	10,341	9,669	8,624	3.0	89.2	10,859	10,432	105.0	107.9	121.0	12,131	116.3
Interest Payment	63,801	63,823	70,606	24.7	110.6	68,589	71,244	107.5	111.6	100.9	70,283	98.7
Total	348,180	323,690	285,830	100	88.3	361,504	366,627	103.8	113.3	128.3	309,372	84.4

Some of the noteworthy features are:

- FY22 revised budget estimate was raised by 13.3 percent over the FY21 revised budget estimate and 28.3 percent over the FY21 actual expenditure;
- Up to June 2022, spending in Transport and Communication (Trans & Com), Agriculture, Fuel and Energy (F&E), Interest payment, Public order and safety (POS), Education (Edu), Recreation, Culture and Religious Affairs (RCRA), Housing, and LGD, RD & Cooperatives (LGRD) were on the higher side. Sectors like General Public Service (GPS), Defense, and Health 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 FY21	36.9	29.0	3.0	5.2	24.7	1.1
Sector Share in Revised Budget FY22	43.0	27.9	2.9	5.8	19.4	1.0
Sector share in Actual expenditure FY22 (Up to June)	36.4	28.4	4.0	7.4	22.7	1.1

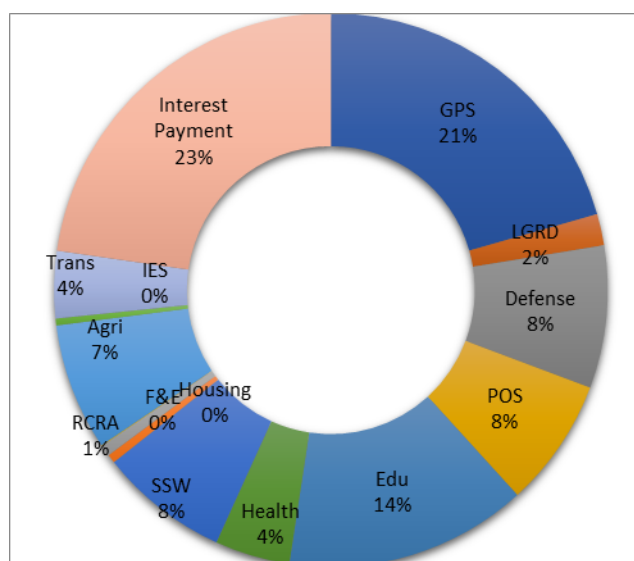
Note:

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

- Till June 2022, expenditure on Administration sector was the highest among all categories. Besides, Physical Infrastructure and Agriculture sectors' shares in actual expenditure have increased in FY22 compared to FY21.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY22
(Up to June 2022)



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

- Individually the largest share goes to Interest Payment (23 percent) followed by General Public Service (21 percent), Education (14 percent), Defense (08 percent), and Public Order & Safety (08 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to June 2022)

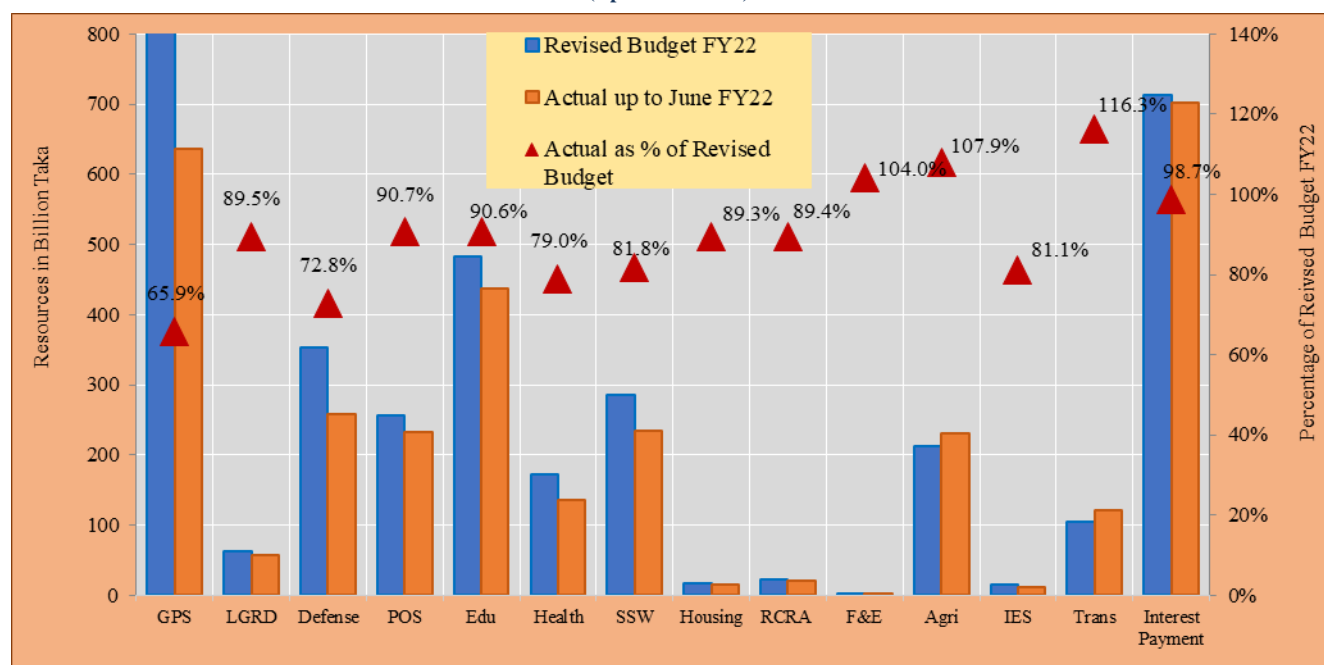


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Agriculture (107.9%), Fuel & Energy (104.0%), Interest Payment (98.7%), Public Order and Safety (90.7%), Education (90.6%), LGRD (89.5%), Recreation, Culture and Religious Affairs (89.4%), and Housing (89.3%) 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 June is 84.4 percent of the revised budget estimate, which was 88.3 percent 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 June 2022 as per economic classification is shown in figures 3 and 4. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (Appendix 3).

Figure 3: Actual Expenditure according to Economic classification FY22 (up to June 2022)

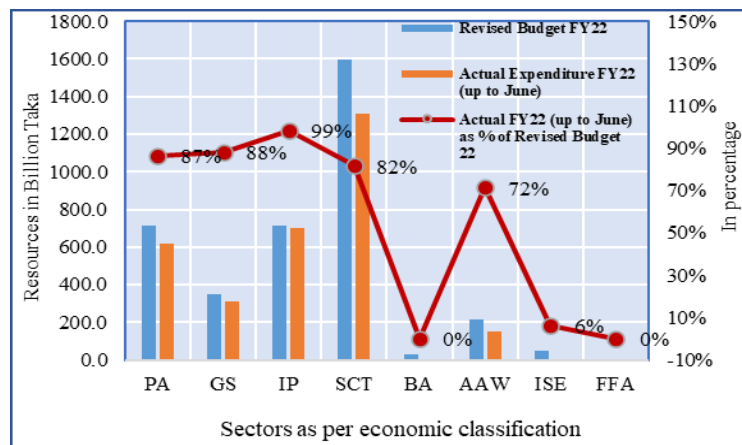
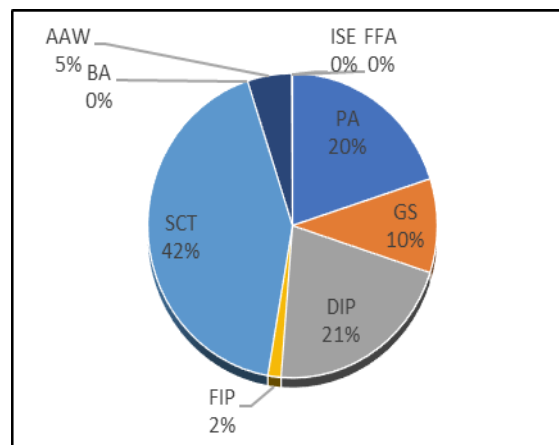


Figure 4: Share of Different Categories in Total Actual Spending in FY22 (up to June 2022)



Up to June 2022, utilization rate of total operating expenditure was 84.4 percent. For some categories, like Interest Payment (99%), Goods & Services (88%), and Pay and Allowances (87%) 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 June 2022, actual expenditure is 90.07 percent of the revised development budget. The actual outturn for the same period of the previous fiscal year was about 81.48 percent of the revised budget.
- During this period Recreation, Fuel & Energy (109.28%), Transport and Communication (98.66%), Recreation, Culture and Religious Affairs (98.52%), HCS (94.27%), and Agriculture, Fisheries and Livestock (93.72%) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Defense, Health, GPS, and POS showed a less-than-average performance.

³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

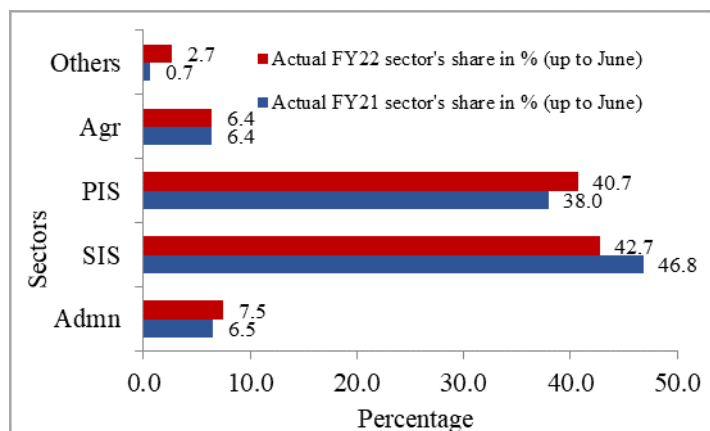
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2020-21						Fiscal Year 2021-22						
	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to June)	Sector's Share in Actual (up to June (%))	Actual FY21 as % of Revised FY21	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)	Revised Budget FY22 as % of Revised FY21	Revised Budget FY22 as % of Actual FY21	Actual FY22 (up to June as % of Revised Budget FY22)	Sector's share in Actual FY22 (up to June, as %)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
GPS	12,496	12,564	8,546	8,546	5.04	68.02	15,271	14,292	11,840	113.75	167.23	82.84	5.92
LGRD	33,674	36,632	29,913	29,913	17.65	81.66	35,833	36,191	30,488	98.80	120.99	84.24	15.25
Defence	1,672	1,490	229	229	0.14	15.38	1,832	1,780	274	119.49	776.85	15.36	0.14
POS	3,646	3,237	2,269	2,269	1.34	70.10	3,226	3,491	2,791	107.84	153.83	79.96	1.40
Edu	41,682	36,265	31,839	31,839	18.79	87.79	46,649	39,410	33,353	108.67	123.78	84.63	16.68
Health	12,500	13,865	7,947	7,947	4.69	57.31	15,558	15,094	10,940	108.86	189.94	72.48	5.47
SSW	6,649	5,668	4,810	4,810	2.84	84.87	7,089	7,163	5,854	126.37	148.90	81.73	2.93
HCS	5,193	5,809	4,884	4,884	2.88	84.07	4,543	5,088	4,797	87.60	104.19	94.27	2.40
RCRA	2,142	2,517	2,006	2,006	1.18	79.70	2,642	3,148	3,102	125.07	156.92	98.52	1.55
FE	26,640	23,684	22,755	22,755	13.43	96.08	27,367	24,406	26,671	103.05	107.25	109.28	13.34
AFL	11,868	12,841	10,856	10,856	6.41	84.55	13,225	13,669	12,811	106.45	125.91	93.72	6.41
IES	2,644	3,011	1,842	1,842	1.09	61.18	2,674	2,769	2,289	91.99	150.35	82.66	1.15
TC	54,238	50,442	41,593	41,593	24.54	82.46	61,170	55,446	54,704	109.92	133.31	98.66	27.36
Total	215,045	208,025	169,491	169,491	100.00	81.48	237,079	221,948	199,914	106.69	130.95	90.07	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 June, 2022 is presented in **Figure 5**.

➤ From the graph it appears that up to June, 2022 the maximum share of spending went to Social Infrastructure (42.7 percent) followed by Physical Infrastructure (40.7 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

(In Crore Taka)

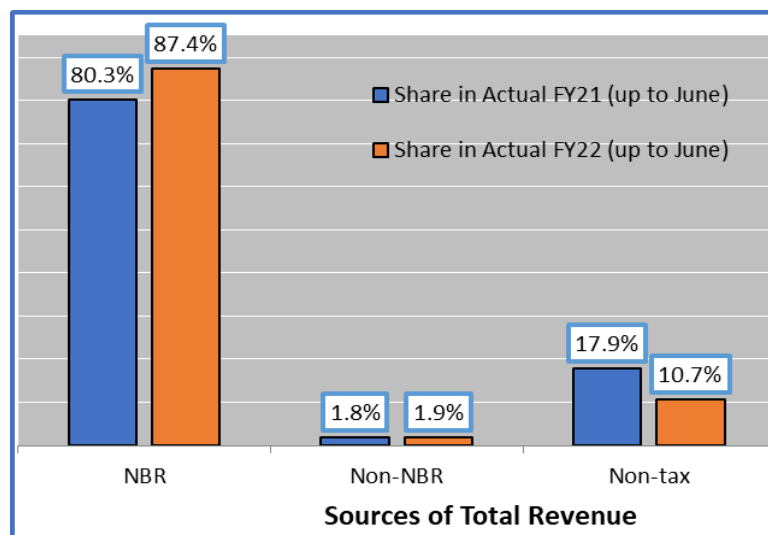
	Fiscal Year 2020-21			Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (up to June)	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)	Actual FY22 (up to June) as % of Revised Budget FY22
Tax Revenue (a+b)	344,997	315,998	269,801	346,000	345,998	300,727	86.9
a. NBR	329,999	300,999	263,886	330,000	330,000	294,314	89.2
a.1 Income	103,944	95,949	87,344	104,951	105,325	91,698	87.1
a.2 VAT	125,162	115,217	103,358	127,745	127,568	120,295	94.3
a.3 Supplementary Duty	57,815	48,298	38,575	54,465	54,503	42,440	77.9
a.4 Import	37,807	37,154	31,592	37,907	38,051	35,669	93.7
a.5 Export duty	55	54	1	56	54	1	1.7
a.6 Excise	3,686	3,277	2,490	3,825	3,825	3,107	81.2
a.7 Other Taxes	1,530	1,050	527	1,050	675	1,103	163.4
b. Non-NBR	14,998	14,999	5,916	16,000	15,998	6,413	40.1
c. Non-tax Revenue	33,002	35,535	58,862	43,003	43,000	36,044	83.8
Total Revenue (a + b + c)	377,999	351,533	328,663	389,003	388,998	336,771	86.6
d. Tax-GDP Ratio (base 2015-16)	9.77	8.95	7.64	8.70	8.70	7.56	-
e. Revenue-GDP ratio (base 2015-16)	10.71	9.96	9.31	9.78	9.78	8.47	-

- Total revenue collection in FY21 was 9.31 percent of GDP and 93.5 percent of the revised budget target.
- Revised revenue target in FY22 was 10.7 percent higher than revised revenue target in FY21 and 18.4 percent higher than the actual revenue collection in FY21.
- In FY22, total revenue collection was 8.47 percent of GDP and 86.6 percent of the revised budget target. Actual revenue collection in FY22 marked a 2.5 percent growth over that in FY21.

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

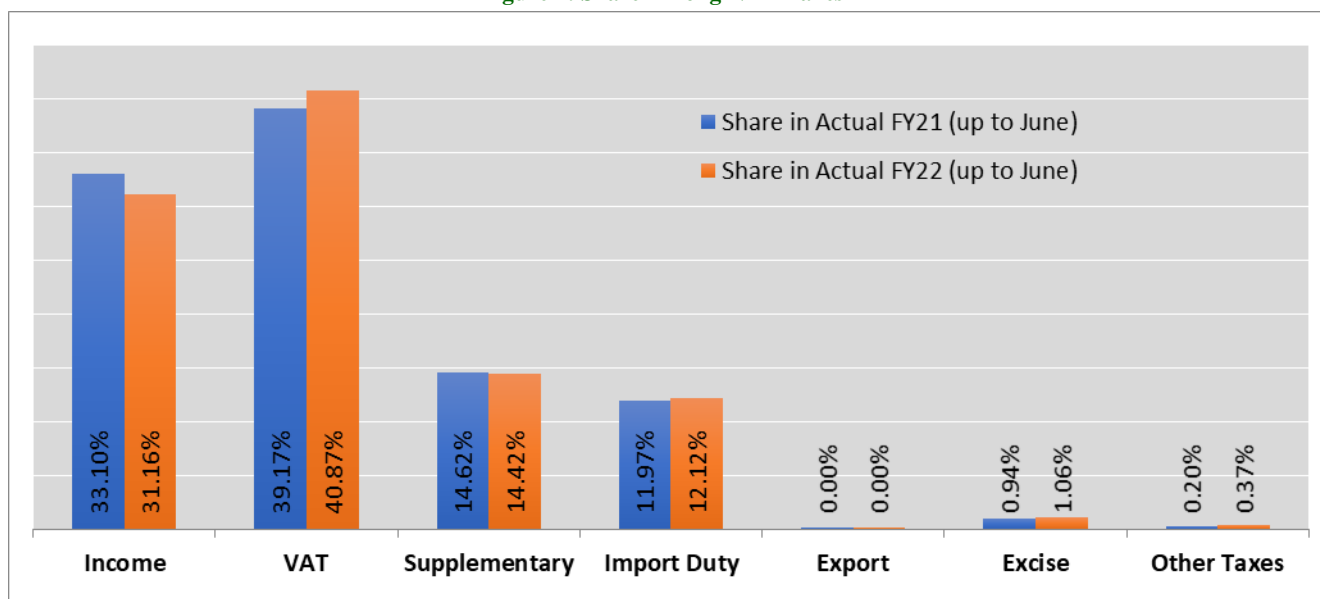
- Major share of the government revenue comes from NBR sources (87.4 percent up to June 2022).
- Growth rates of NBR and Non-NBR tax revenue are 11.5 percent and 8.4 percent respectively. On the other hand, non-tax revenue collection grew by -38.8 percent compared to the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 86.9 and 83.8 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 7.64 percent of GDP
- Revised tax revenue collection target for FY22 was 8.70 percent of GDP. This is 9.5 percent higher than the revised budget of FY21 and 28.2 percent higher than the actual collection of the FY21.
- In FY22, up to June 2022, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.87 percent was collected from VAT, 31.16 percent from Income Tax, 14.42 percent from Supplementary Duty, 12.12 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: 2020-21		Year: 2021-22		Accounts 2020-21 up to June	Accounts 2021-22 up to June
	Budget	Revised Budget	Budget	Revised Budget		
1	2	3	4	5	6	7
Revenues	378,002	351,534	389,003	389,000	328,665	337,263
Tax Revenue	344,999	315,999	346,001	346,003	269,803	301,018
Non-Tax Revenue	33,002	35,535	43,003	43,000	58,862	36,245
Foreign Grants	4,013	3,985	3,490	3,192	2,348	2,201
Revenue and Foreign Grants	382,014	355,519	392,492	392,192	331,013	339,464
Non-Development Expenditure	348,180	323,688	361,500	366,627	285,830	309,372
Net Outlay for Food Account Operation	567	2,553	597	136	4,246	6,199
Loans & Advances (Net)	4,210	4,717	4,506	4,789	593	-5,136
Development Expenditure	215,043	208,025	237,078	221,948	169,491	199,914
Development Program financed from Revenue Budget	2,522	3,239	3,176	3,040	2,721	2,872
Non-ADP Project	4,722	4,610	5,990	6,336	4,108	4,451
Annual Development Programme	205,145	197,643	225,324	209,977	160,495	191,107
Non-ADP FFW and Transfer	2,654	2,532	2,588	2,595	2,166	1,484
Total Expenditure	567,999	538,983	603,680	593,499	460,160	510,349
Overall Balance (Including Grants)	-185,985	-183,464	-211,188	-201,307	-129,147	-170,885
(In percent of GDP, base 2015-16)	-5.27	-5.20	-5.31	-5.06	-3.66	-4.30
Overall Balance (Excluding Grants)	-189,997	-187,449	-214,678	-204,499	-131,495	-173,086
(In percent of GDP, base 2015-16)	-5.38	-5.31	-5.40	-5.14	-3.72	-4.35

- In FY21, actual budget deficit (excluding grants) as percentage of GDP was 3.72 percent. Including grants it was 3.66 percent of GDP;
- Actual budget deficit (excluding grants) for FY22 was 4.35 percent of GDP. Including grants the deficit was 4.30 percent of GDP;

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

5.0 Financing

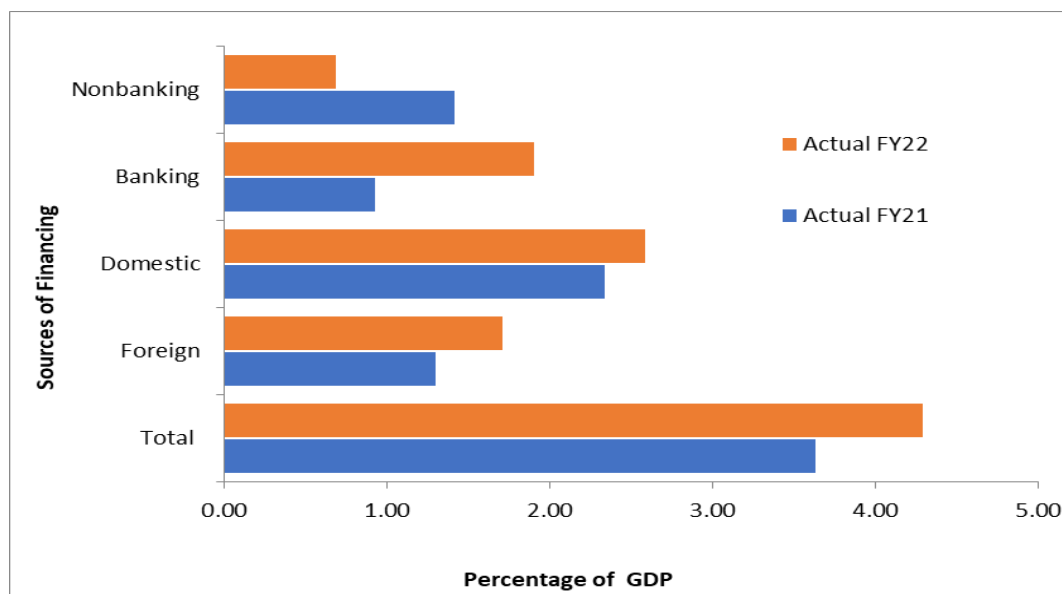
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2020-21		Year:2021-22		Accounts FY21 up to June	Accounts FY22 up to June
	Budget	Revised Budget	Budget	Revised Budget		
1	2	3	4	5	6	7
1.0 Foreign Borrowing-Net	76,004	68,414	97,738	77,020	45,708	68,099
1.1 Foreign Borrowing	88,824	80,954	112,188	91,812	57,726	81,401
1.2 Amortization	-12,820	-12,540	-14,450	-14,792	-12,018	-13,302
2.0 Domestic Borrowing	109,983	115,052	113,453	124,288	82,586	102,708
2.1 Borrowing from Banking System (Net)	84,980	79,749	76,452	87,287	32,673	75,533
2.1.1 Long-Term Debt (Net)	53,654	60,749	51,600	62,435	50,692	49,051
2.1.2 Short-Term Debt (Net)	31,326	19,000	24,852	24,852	-18,019	26,482
2.2 Non-Bank Borrowing (Net)	25,003	35,303	37,001	37,001	49,913	27,175
2.2.1 National Savings Schemes (Net)	20,000	30,302	32,000	32,000	43,040	22,096
2.2.2 Others	5,003	5,001	5,001	5,001	6,873	5,079
Total - Financing:	185,987	183,466	211,191	201,308	128,294	170,807
(In percent of GDP) (base: 2015-16):	5.27	5.20	5.31	5.06	3.63	4.30

Figure 8: Sources of Financing Deficit



For FY22, up to June, 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 2020-21			Fiscal Year 2021-22		
	Budget FY21	Revised Budget FY21	Actual FY21 (up to June)	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)
General Public Services	100,665	82,779	48,037	97,443	96,616	63,643
LGRD	5,899	5,793	5,570	6,359	6,335	5,670
Defence	32,755	32,010	35,234	35,449	35,345	25,748
Public Order and safety	25,023	23,709	22,145	25,898	25,658	23,274
Education & technology	44,079	42,418	40,087	48,229	48,333	43,790
Health	16,747	17,607	13,700	17,172	17,180	13,565
Social Security and Welfare	24,950	23,890	22,127	27,232	28,528	23,348
Housing	1,744	1,617	1,535	1,803	1,755	1,568
Recreation, Culture and Religious Affairs	2,649	2,203	2,013	2,315	2,278	2,036
Fuel and Energy	119	93	85	117	112	117
Agriculture	18,113	16,885	14,903	18,686	21,302	22,978
Industrial & Economic Services	1,295	1,194	1,164	1,352	1,509	1,224
Transport and Communication	10,341	9,669	8,624	10,859	10,432	12,131
Interest	63,801	63,823	70,606	68,589	71,244	70,283
Total – Operating Revenue Expenditure	348,180	323,690	285,830	361,504	366,627	309,372

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 June)	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)	Actual FY22 (up to June) as % Revised Budget FY22
Sub-total = GPS	100,665	82,779	48,037	97,443	96,616	63,643	65.9
Office of the President	27	26	19	29	27	21	76.7
Parliament	332	312	228	334	314	229	72.7
Prime Minister's Office	621	604	561	680	643	578	90.0
Cabinet Division	240	224	112	183	146	115	78.6
Election Commission	1,095	1,005	501	1,010	1,036	994	96.0
Ministry of Public Administration	2,774	2,634	1,784	2,994	2,934	2,264	77.2
Public Service Commission	78	69	51	79	75	74	99.5
Finance Division	90,544	73,380	40,123	87,027	86,512	55,182	63.8
Internal Resources Division	2,637	2,406	1,459	2,735	2,497	1,485	59.5
Financial Institutions Division	105	85	1,943	122	154	1,842	1,192.7
Economic Relations Division	293	275	267	326	452	371	82.1
Planning Division/2	90	80	69	92	76	70	91.9
Implementation, Monitoring and Evaluation Division	56	30	28	51	52	45	87.7
Statistics and Informatics Division	259	205	161	252	232	175	75.3
Ministry of Foreign Affairs	1,514	1,444	731	1,526	1,466	197	13.4

Ministries/Division	Fiscal Year 2020-21			Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (up to June)	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)	Actual FY22 (up to June) as % Revised Budget FY22
Sub-total = LGRD	5,899	5,793	5,570	6,359	6,335	5,670	89.5
Local Government Division	4,881	4,818	4,335	5,322	5,164	4,641	89.9
Rural Development and Co-operatives Division	648	605	869	652	786	989	125.8
Ministry of Chittagong Hill Tracts Affairs	371	371	366	386	385	40	10.3
Sub-total = Defence	32,755	32,010	35,234	35,449	35,345	25,748	72.8
Ministry of Defence - Defence Services	31,274	30,558	33,648	33,616	33,375	24,340	72.9
Ministry of Defence - Others Services	1,440	1,413	1,549	1,789	1,923	1,373	71.4
Armed Forces Division	41	39	37	44	48	34	72.3
Sub-total=POS	25,023	23,709	22,145	25,898	25,658	23,274	90.7
Supreme Court	223	187	169	225	224	199	88.5
Law and Justice Division	1,363	1,313	1,029	1,464	1,435	1,140	79.5
Public Security Division	20,765	19,871	18,852	21,485	21,494	19,835	92.3
Legislative and Parliamentary Affairs Division	34	32	27	36	35	31	88.0
Anti Corruption Commission	125	110	79	138	124	96	77.5
Security Services Division	2,513	2,196	1,989	2,550	2,346	1,973	84.1
Sub-total = Edu	44,079	42,418	40,087	48,229	48,333	43,790	90.6
Ministry of Primary and Mass Education	15,536	15,259	14,466	18,292	19,015	16,423	86.4
Secondary and Higher Education Division	21,252	20,162	19,280	22,166	21,752	20,527	94.4
Ministry of Science and Technology	557	542	533	570	563	553	98.2
Information and Communication Technology Division	366	363	295	358	367	358	97.6
Technical and Madrasah Education Division	6,368	6,092	5,514	6,843	6,636	5,928	89.3
Sub-total = Health	16,747	17,607	13,700	17,172	17,180	13,565	79.0
Health Services Division	12,830	13,755	10,757	12,914	13,151	10,445	79.4
Medical Education and Family Welfare Division	3,917	3,852	2,943	4,259	4,029	3,119	77.4
Sub-total = SSW	24,950	23,890	22,127	27,232	28,528	23,348	81.8
Ministry of Social Welfare	7,519	7,476	7,292	8,606	8,570	8,316	97.0
Ministry of Women and Children Affairs	3,183	3,228	3,156	3,333	3,300	1,415	42.9
Ministry of Food	4,883	3,895	3,668	4,032	5,057	4,696	92.9
Ministry of Disaster Management and Relief	5,345	5,297	4,329	5,319	5,566	3,178	57.1
Ministry of Liberation Affairs	4,020	3,994	3,682	5,941	6,036	5,743	95.1
Sub-total = HCS	1,744	1,617	1,535	1,803	1,755	1,568	89.3
Ministry of Housing and Public Works	1,744	1,617	1,535	1,803	1,755	1,568	89.3
Sub-total = RCRA	2,649	2,203	2,013	2,315	2,278	2,036	89.4
Ministry of Information	777	745	720	810	827	751	90.8
Ministry of Cultural Affairs	358	339	308	367	367	348	94.8
Ministry of Religious Affairs	268	221	193	296	279	240	86.0
Ministry of Youth and Sports	1,245	897	792	842	805	697	86.7
Sub-total = FE	119	93	85	117	112	117	104.0

Ministries/Division	Fiscal Year 2020-21			Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (up to June)	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)	Actual FY22 (up to June) as % Revised Budget FY22
Energy and Mineral Resources Division	69	57	52	68	66	74	113.6
Power Division	49	36	33	49	47	42	90.6
Sub-total = Agr	18,113	16,885	14,903	18,686	21,302	22,978	107.9
Ministry of Agriculture/3	12,893	11,813	10,607	13,167	15,742	18,207	115.7
Ministry of Fisheries and Livestock	1,581	1,547	962	1,649	1,610	1,009	62.7
Ministry of Environment and Forest	648	623	562	681	671	639	95.3
Ministry of Land	1,171	1,136	1,011	1,233	1,233	1,081	87.7
Ministry of Water Resources	1,820	1,765	1,760	1,956	2,047	2,042	99.8
Sub-total = IES	1,295	1,194	1,164	1,352	1,509	1,224	81.1
Ministry of Commerce	253	222	169	288	270	153	56.4
Ministry of Labour and Employment	130	162	97	179	139	111	79.6
Ministry of Industries	381	331	475	358	593	585	98.6
Ministry of Expatriates' Welfare and Overseas Employment	325	288	251	320	310	199	64.2
Ministry of Textiles and Jute	206	190	173	207	198	177	89.7
Sub-total = TC	10,341	9,669	8,624	10,859	10,432	12,131	116.3
Road Transport and Highways Division	4,616	4,357	3,938	4,900	4,704	3,723	79.1
Ministry of Railways	3,835	3,508	2,904	3,984	3,778	6,667	176.5
Ministry of Shipping	734	717	674	783	764	717	93.9
Ministry of Civil Aviation and Tourism	55	45	44	49	46	43	94.4
Posts and Telecommunications Division	1,096	1,038	1,062	1,135	1,134	973	85.8
Bridges Division	6	4	3	7	6	7	126.2
Sub-total = Interest	63,801	63,823	70,606	68,589	71,244	70,283	98.7
Domestic	58,253	58,500	66,319	62,000	65,000	65,729	101.1
Foreign	5,548	5,323	4,287	6,589	6,244	4,554	72.9
Total OperatingRevenue Expenditure	348,180	323,690	285,830	361,504	366,627	309,372	84.4

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)	Actual FY21 as % of Revised Budget FY21	Actual FY22 as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	69,746	71,537	61,962	89.8	86.6
Pay of Officers	10,486	10,260	8,727	11,091	10,999	9,109	85.1	82.8
Pay of Establishment	24,756	24,650	23,051	25,751	26,275	23,540	93.5	89.6
Allowances	30,618	30,707	27,113	32,904	34,263	29,313	88.3	85.6
Goods and Services	34,744	34,120	30,518	36,162	34,980	30,888	89.4	88.3
Supplies and Services	25,502	25,196	21,714	26,121	25,300	22,033	86.2	87.1
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	10,041	9,680	8,855	98.6	91.5
Interest Payments	63,799	63,823	70,606	68,589	71,244	70,283	110.6	98.7
Domestic	58,251	58,500	66,319	62,000	65,000	65,729	113.4	101.1
Foreign	5,548	5,323	4,287	6,589	6,244	4,554	80.5	72.9
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	149,236	159,995	130,656	77.6	81.7
Subsidies	38,648	36,326	27,639	34,499	46,151	41,421	76.1	89.8
Grants in Aid	63,195	58,616	48,611	69,945	67,794	53,288	82.9	78.6
Pensions and Gratuities	27,637	27,585	18,711	28,209	28,536	19,638	67.8	68.8
Others	2,886	1,868	2,456	4,957	3,489	2,900	131.4	83.1
Block Allocations	4,536	2,467	0	5,109	2,816	0	0.0	0.0
Unexpected	3,000	1,822	0	2,500	2,299	0	0.0	0.0
Others	1,536	645	0	2,609	517	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	311,690	302,547	265,893	328,842	340,572	293,789	87.9	86.3
Acquisition of Assets and Works (B)	20,799	18,482	19,709	21,468	21,344	15,285	106.6	71.6
Acquisition of Assets	19,405	17,420	18,850	20,310	20,099	14,424	108.2	71.8
Acquisition of Land	1,394	1,062	858	1,158	1,245	861	80.8	69.1
Total - Augmented Operating Recurrent Expenditure (A+B):	332,489	321,029	285,602	350,310	361,916	309,073	89.0	85.4
Investments in Shares and Equities (C)	15,648	2,614	228	11,148	4,667	299	8.7	6.4
Share Capital	15,648	2,614	228	11,148	4,667	299	8.7	6.4
Foreign Financial Assests (F)	45	45	0	45	45	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	36,492	21,141	19,937	32,661	26,056	15,584	94.3	59.8
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	348,182	323,688	285,830	361,503	366,627	309,372	88.3	84.4

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2020-21			Fiscal Year 2021-22			Actual FY21 (up to June) as % of Revised Budget FY21	Actual FY22 (up to June) as % Revised Budget FY22
	Budget FY21	Revised Budget FY21	Actual FY21 (up to June)	Actual FY21	Budget FY22	Actual FY22 (up to June)		
Sub-total = GPS	12,495.85	12,563.95	8,545.85	15,271.23	14,291.64	11,839.87	68.02	82.84
Parliament	0.83	0.78	0.46	0.75	0.60	0.00	58.49	0.00
Prime Minister's Office	3,217.18	3,716.94	2,653.57	3,227.03	3,765.24	3,283.39	71.39	87.20
Cabinet Division	18.56	43.74	0.65	55.12	44.49	38.07	1.49	85.56
Election Commission	621.57	789.99	589.85	718.28	768.28	665.42	74.67	86.61
Ministry of Public Administration	518.29	346.90	291.59	782.39	545.82	420.03	84.06	76.95
Public Service Commission	26.73	27.95	16.94	36.16	21.20	10.71	60.61	50.54
Finance Division	3,810.77	2,859.84	1,824.01	4,762.90	4,574.89	2,604.47	63.78	56.93
Internal Resources Division (IRD)	456.40	289.56	137.83	387.91	254.80	176.34	47.60	69.21
Financial Institutions Division	2,274.29	2,499.17	2,592.27	2,437.34	2,483.25	3,056.10	103.73	123.07
Economic Relations Division	57.48	51.90	37.82	66.42	53.81	46.58	72.87	86.56
Planning Division/2	1,157.90	1,411.33	105.83	1,040.67	109.06	64.95	7.50	59.55
Implementation Monitoring and Evaluation Division	92.57	124.83	121.01	205.85	155.74	154.10	96.94	98.95
Statistics and Informatics Division	124.46	321.69	151.58	1,421.23	1,388.98	1,277.88	47.12	92.00
Ministry of Foreign Affairs	118.82	79.32	22.44	129.18	125.48	41.82	28.29	33.33
Sub-total = LGRD	33,674.49	36,632.16	29,913.39	35,833.43	36,190.79	30,487.56	81.66	84.24
Local Government Division	31,222.32	34,175.94	27,875.51	33,897.77	34,446.88	28,817.94	81.56	83.66
Rural Development and Co- operatives Division	1,587.72	1,631.90	1,395.06	1,139.33	814.97	787.91	85.49	96.68
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	642.81	796.33	928.94	881.71	77.98	94.92
Sub-total = Defence	1,672.47	1,489.94	229.18	1,831.54	1,780.35	273.53	15.38	15.36
Ministry of Defence - Defence Services	1,672.47	1,489.94	229.18	1,831.54	1,780.35	273.53	15.38	15.36
Sub-total=POS	3,646.13	3,237.19	2,269.30	3,226.13	3,490.87	2,791.36	70.10	79.96
Law and Justice Division	375.67	403.22	202.89	349.39	387.39	210.77	50.32	54.41
Public Security Division	1,895.23	1,790.51	1,298.43	1,597.08	1,767.11	1,506.45	72.52	85.25
Legislative and Parliamentary Affairs Division	5.71	6.24	4.61	0.60	0.56	0.55	73.89	97.96
Anti Corruption Commission	24.56	11.21	8.17	21.15	12.82	13.62	72.86	106.22
Security Services Division	1,344.96	1,026.01	755.21	1,257.91	1,322.99	1,059.97	73.61	80.12
Sub-total = Edu	41,682.34	36,265.33	31,838.90	46,648.79	39,409.85	33,353.00	87.79	84.63
Ministry of Primary and Mass Education	9,403.55	10,685.81	8,746.42	8,022.49	9,207.34	7,039.65	81.85	76.46
Secondary and Higher Education Division	11,865.23	12,522.88	10,334.20	14,319.51	10,659.73	8,443.57	82.52	79.21
Ministry of Science and Technology	17,388.94	10,903.69	11,053.68	20,633.86	15,894.15	14,517.31	101.38	91.34
Information and Communication Technology Division	1,048.63	667.70	564.05	1,362.47	1,275.47	1,283.77	84.48	100.65
Technical and Madrasah Education Division	1,975.99	1,485.25	1,140.55	2,310.46	2,373.16	2,068.70	76.79	87.17
Sub-total = Health	12,499.58	13,865.19	7,946.80	15,558.22	15,093.89	10,940.24	57.31	72.48
Health Services Division	10,053.86	11,979.34	6,427.78	13,000.19	13,013.62	9,643.13	53.66	74.10
Medical Education and Family Welfare Division	2,445.72	1,885.85	1,519.02	2,558.03	2,080.27	1,297.11	80.55	62.35
Sub-total = SSW	6,648.67	5,668.18	4,810.38	7,088.92	7,162.79	5,854.29	84.87	81.73
Ministry of Social Welfare	402.01	444.91	301.11	519.12	452.53	400.80	67.68	88.57
Ministry of Women and Children	676.29	556.92	433.00	857.46	803.23	770.86	77.75	95.97

Ministry/Divisions	Fiscal Year 2020-21			Fiscal Year 2021-22			Actual FY21 (up to June) as % of Revised Budget FY21	Actual FY22 (up to June) as % Revised Budget FY22
	Budget FY21	Revised Budget FY21	Actual FY21 (up to June)	Actual FY21	Budget FY22	Actual FY22 (up to June)		
Affairs								
Ministry of Food	595.00	405.76	226.01	679.38	641.16	613.33	55.70	95.66
Ministry of Disaster Management and Relief	4,490.37	4,016.28	3,658.50	4,631.37	4,557.91	3,409.45	91.09	74.80
Ministry of Liberation Affairs	485.00	244.31	191.76	401.59	707.96	659.86	78.49	93.21
Sub-total = HCS	5,193.22	5,808.72	4,883.62	4,542.69	5,088.37	4,796.79	84.07	94.27
Ministry of Housing and Public Works	5,193.22	5,808.72	4,883.62	4,542.69	5,088.37	4,796.79	84.07	94.27
Sub-total = RCRA	2,141.70	2,517.13	2,006.27	2,642.41	3,148.28	3,101.59	79.70	98.52
Ministry of Information	262.56	248.25	93.90	198.57	233.59	224.92	37.82	96.29
Ministry of Cultural Affairs	220.86	182.19	160.22	220.38	211.45	208.47	87.94	98.59
Ministry of Religious Affairs	1,424.99	1,856.90	1,577.17	1,943.57	2,244.07	2,224.78	84.94	99.14
Ministry of Youth and Sports	233.29	229.79	174.98	279.89	459.17	443.42	76.15	96.57
Sub-total = FE	26,639.55	23,683.96	22,755.44	27,366.68	24,406.20	26,670.94	96.08	109.28
Energy and Mineral Resources Division	1,835.62	1,748.79	1,405.27	2,017.92	1,578.79	1,430.47	80.36	90.61
Power Division	24,803.93	21,935.17	21,350.17	25,348.76	22,827.41	25,240.46	97.33	110.57
Sub-total = Agr	11,868.17	12,840.63	10,856.39	13,224.74	13,669.34	12,811.21	84.55	93.72
Ministry of Agriculture/3	2,543.98	2,397.18	2,318.97	3,029.64	3,197.58	3,117.60	96.74	97.50
Ministry of Fisheries and Livestock	1,611.80	1,977.83	1,745.41	1,787.80	1,586.19	1,482.61	88.25	93.47
Ministry of Environment and Forest	598.74	413.56	338.95	541.68	552.69	392.64	81.96	71.04
Ministry of Land	844.23	687.21	395.56	994.70	795.52	459.98	57.56	57.82
Ministry of Water Resources	6,269.42	7,364.85	6,057.51	6,870.92	7,537.36	7,358.37	82.25	97.63
Sub-total = IES	2,644.13	3,010.59	1,841.99	2,674.21	2,769.46	2,289.23	61.18	82.66
Ministry of Commerce	365.41	203.89	155.14	395.46	109.54	99.11	76.09	90.48
Ministry of Labour and Employment	220.42	185.92	74.89	185.73	221.08	125.67	40.28	56.84
Ministry of Industries	1,233.58	1,748.36	1,048.88	1,226.47	1,618.52	1,550.28	59.99	95.78
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	283.54	382.05	404.18	213.08	80.92	52.72
Ministry of Textiles and Jute	508.32	522.02	279.54	484.50	416.14	301.10	53.55	72.36
Sub-total = GPS	54,238.32	50,441.56	41,593.21	61,169.57	55,445.97	54,703.96	82.46	98.66
Road Transport and Highways Division	24,825.41	25,761.42	22,382.93	28,041.67	28,292.12	26,128.22	86.89	92.35
Ministry of Railways	12,491.30	11,988.35	9,062.62	13,558.14	12,575.90	14,890.68	75.60	118.41
Ministry of Shipping	3,265.15	3,959.64	3,225.35	4,354.05	3,716.68	3,424.11	81.46	92.13
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	2,711.32	3,982.88	4,339.43	4,325.86	92.26	99.69
Posts and Telecommunications Division	2,050.39	1,189.95	270.95	1,420.09	798.69	371.41	22.77	46.50
Bridges Division	7,972.83	4,603.37	3,940.04	9,812.74	5,723.15	5,563.69	85.59	97.21
Total Development Revenue Expenditure	215,044.62	208,024.54	169,490.71	237,078.57	221,947.81	199,913.58	81.48	90.07

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2020-21			Fiscal Year 2021-22		
		Budget FY21	Revised Budget FY21	Actual FY21 (up to June)	Budget FY22	Revised Budget FY22	Actual FY22 (up to June)
Tax Revenue (a+b)	221,981.4	344,997.3	315,998.2	269,801.3	345,999.9	345,998.0	300,727.1
a. NBR	216,037.4	329,999.0	300,999.1	263,885.5	329,999.6	330,000.4	294,313.6
a.1 Income	75,420.0	103,944.1	95,949.0	87,343.8	104,951.0	105,325.0	91,698.3
a.2 VAT	81,048.7	125,162.1	115,217.0	103,357.9	127,745.1	127,567.8	120,294.9
a.3 Supplementary	32,530.0	57,814.5	48,298.0	38,574.6	54,465.3	54,502.9	42,440.4
a.4 Import	23,720.9	37,807.2	37,154.1	31,591.7	37,907.2	38,051.2	35,669.3
a.4 Export	77.4	55.5	54.0	0.6	56.0	54.0	0.9
a.5 Excise	2,297.0	3,685.7	3,277.0	2,490.3	3,825.0	3,824.5	3,106.7
a.6 Other Taxes	943.4	1,529.9	1,050.0	526.6	1,050.0	675.0	1,103.0
b. Non-NBR	5,944.0	14,998.3	14,999.1	5,915.7	16,000.4	15,997.6	6,413.4
b.1 Narcotics & Liquor	73.6	118.7	125.5	78.9	137.6	137.9	100.4
b.2 Vehicles	1,568.5	797.5	797.5	1,504.2	800.0	800.0	1,642.5
b.3 Land Revenue	666.6	1,668.2	1,662.2	917.0	1,882.2	2,112.2	859.6
b.4 Stamp Duty	3,012.1	11,851.0	11,851.0	2,906.6	12,617.1	12,385.1	3,391.4
b.5 Surcharge	623.1	562.9	562.8	509.1	563.4	562.4	419.4
c. Non-tax Revenue	43,933.9	33,002.1	35,534.8	58,861.6	43,003.5	42,999.8	36,043.9
c.1 Dividend and Profit	3,471.8	1,747.7	1,688.5	1,909.4	2,063.3	1,578.1	5,019.4
c.2 Interest	1,913.2	8,717.3	12,692.7	8,072.3	15,587.6	18,849.1	1,949.9
c.3 Administrative Fees and Charges	2,377.6	6,513.2	6,465.6	2,038.8	7,210.2	7,171.5	2,584.5
c.4 Fines, Penalties and Forfeiture	603.3	494.8	421.9	893.9	461.8	418.9	1,098.5
c.5 Receipts for Services Rendered	4,322.0	4,965.5	4,937.6	3,267.3	5,456.1	4,737.4	4,625.4
c.6 Rents, Leases and Recoveries	496.7	576.2	448.9	743.2	459.3	622.8	1,257.6
c.7 Tolls and Levies	680.0	810.1	809.5	791.7	1,004.0	1,004.0	826.1
c.8 Non-Commercial Sales	1,794.2	2,796.5	2,378.0	1,873.7	3,319.8	2,371.5	3,225.9
c.9 Other Non-Tax Revenue and Receipts	28,089.5	6,037.9	5,481.9	39,025.3	7,112.3	5,921.6	15,156.6
c. 10 Capital Revenue	185.6	342.8	210.2	245.9	329.0	324.9	299.9
Total Revenue (a+b+c)	265,915.3	377,999.4	351,532.9	328,662.8	389,003.4	388,997.9	336,770.9
d. Tax-GDP Ratio (base 2015-16)	7.00	9.77	8.95	7.64	8.70	8.70	7.56
e. Revenue-GDP ratio (base 2015-16)	8.39	10.71	9.96	9.31	9.78	9.78	8.47

Appendix 6: Revenue Receipts (Growth Scenario)

	Actual FY21 as % of Revised Budget FY21	(Revised Budget FY22/Revised Budget FY21)*100	(Revised Budget FY22/ Actual FY21)*100	Share in Total Revenue Actual FY22	(Actual FY22 up to June/Actual FY21 up to June)*100	Actual FY22 as % of Revised Budget FY22
1	2	3	4	5	6	7
Tax Revenue (a+b)	85.4	109.5	128.2	89.3	111.5	86.9
a. NBR	87.7	109.6	125.1	87.4	111.5	89.2
a.1 Income	91.0	109.8	120.6	27.2	105.0	87.1
a.2 VAT	89.7	110.7	123.4	35.7	116.4	94.3
a.3 Supplementary	79.9	112.8	141.3	12.6	110.0	77.9
a.4 Import	85.0	102.4	120.4	10.6	112.9	93.7
a.4 Export	1.1	100.0	9168.1	0.0	159.3	1.7
a.5 Excise	76.0	116.7	153.6	0.9	124.8	81.2
a.6 Other Taxes	50.2	64.3	128.2	0.3	209.5	163.4
b. Non-NBR	39.4	106.7	270.4	1.9	108.4	40.1
b.1 Narcotics & Liquor	62.8	109.8	174.8	0.0	127.2	72.8
b.2 Vehicles	188.6	100.3	53.2	0.5	109.2	205.3
b.3 Land Revenue	55.2	127.1	230.3	0.3	93.7	40.7
b.4 Stamp Duty	24.5	104.5	426.1	1.0	116.7	27.4
b.5 Surcharge	90.5	99.9	110.5	0.1	82.4	74.6
c. Non-tax Revenue	165.6	121.0	73.1	10.7	61.2	83.8
c.1 Dividend and Profit	113.1	93.5	82.7	1.5	262.9	318.1
c.2 Interest	63.6	148.5	233.5	0.6	24.2	10.3
c.3 Administrative Fees and Charges	31.5	110.9	351.8	0.8	126.8	36.0
c.4 Fines Penalties and Forfeiture	211.9	99.3	46.9	0.3	122.9	262.3
c.5 Receipts for Services Rendered	66.2	95.9	145.0	1.4	141.6	97.6
c.6 Rents Leases and Recoveries	165.6	138.8	83.8	0.4	169.2	201.9
c.7 Tolls and Levies	97.8	124.0	126.8	0.2	104.3	82.3
c.8 Non-Commercial Sales	78.8	99.7	126.6	1.0	172.2	136.0
c.9 Other Non-Tax Revenue and Receipts	711.9	108.0	15.2	4.5	38.8	256.0
c.10 Capital Revenue	117.0	154.5	132.1	0.1	122.0	92.3
Total Revenue (a+b+c)	93.5	110.7	118.4	100.0	102.5	86.6

Notes:

Income= Tax on Income/property/profit/wealth

Import= Import & export duty

Sup= Supplementary duty

Ex= Excise taxes

NL= Narcotics & Liquor

DP= Dividend & profit

PO&R= Post office & Railway

IFT= Interest/Fees/Tolls & Other receipts

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