

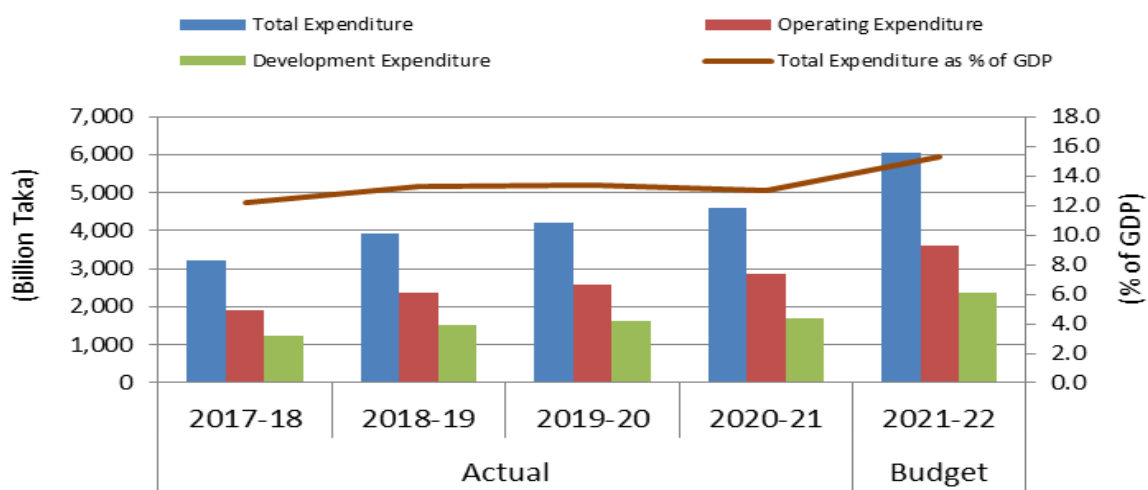


# Monthly Report on Fiscal Position

## March 2022

### (Fiscal Year 2021-22)

#### Government Expenditure



Prepared by: **Dilruba Shaheena, Joint Secretary**  
and  
**Mohammad Jahirul Quayum,**  
**Deputy Secretary**

Guided By: **Dr. Md. Khairuzzaman Mozumder**  
**Additional Secretary**

**PUBLISHED BY:**

**Macroeconomic Wing**  
Finance Division, Ministry Of Finance  
Government of the People's Republic of Bangladesh

Vol. XV, No. 9, March 2022, Fiscal Year 2021-22

## CONTENTS

<i>Executive Summary</i> .....	4
<i>Monthly Report on Fiscal Position</i> .....	
<b>1.0 Operating Expenditure</b> .....	<b>5</b>
<b>1.1 Operating expenditure: General Classification</b> .....	<b>5</b>
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
<b>1.2 Operating Expenditure: Economic Classification</b> .....	<b>7</b>
<b>2.0 Development Expenditure</b> .....	<b>8</b>
<b>2.1 Allocation &amp; Utilization Pattern of Development Expenditure</b> .....	<b>8</b>
<b>2.2 Broad Sector wise Utilization Pattern</b> .....	<b>9</b>
<b>2.3 Ministry wise Utilization Pattern</b> .....	<b>9</b>
<b>3.0 Revenue Collection</b> .....	<b>10</b>
<b>3.1 Total Revenue</b> .....	<b>10</b>
<b>3.2 NBR Tax Revenue</b> .....	<b>11</b>
<b>4.0 Budget Deficit</b> .....	<b>12</b>
<b>5.0 Financing</b> .....	<b>13</b>

### 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 FY22 (Up to March 2022) .....	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY22 (Up to March 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 .....	9
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.....	15
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 a monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.*

*Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to March, 2022 in the current fiscal year (FY 22) is 55.3 percent of the operating budget estimates. Actual development expenditure during the same period is 27.66 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.*

*Revenue income is generated from tax and non-tax sources. Up to March 2022, 70.2 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (88.2 Percent). Total NBR tax collection is 72.99 percent of the annual target.*

*Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to March 2022, in current fiscal year, overall balance (excluding grants) witnessed a positive value, which was 0.09 percent of GDP.*

## MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

### 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 sector<sup>2</sup>**

(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	Budget FY22 as % of Budget FY21	Budget FY22 as % of Revised Budget FY21	Budget FY22 as % of Actual FY21	Actual FY22 (up to March)	Actual FY22 (up to March) as % of Budget FY22
GPS	100,665	82,779	48,037	16.8	58.0	97,443	96.8	117.7	202.8	41,378	42.5
LGRD	5,899	5,793	5,570	1.9	96.1	6,359	107.8	109.8	114.2	3,273	51.5
Defense	32,755	32,010	35,234	12.3	110.1	35,449	108.2	110.7	100.6	21,123	59.6
POS	25,023	23,709	22,145	7.7	93.4	25,898	103.5	109.2	116.9	14,686	56.7
Edu	44,079	42,418	40,087	14.0	94.5	48,229	109.4	113.7	120.3	29,595	61.4
Health	16,747	17,607	13,700	4.8	77.8	17,172	102.5	97.5	125.3	7,738	45.1
SSW	24,950	23,890	22,127	7.7	92.6	27,232	109.1	114.0	123.1	10,239	37.6
Housing	1,744	1,617	1,535	0.5	94.9	1,803	103.4	111.4	117.4	734	40.7
RCRA	2,649	2,203	2,013	0.7	91.4	2,315	87.4	105.1	115.0	1,224	52.9
F&E	119	93	85	0.0	91.0	117	98.9	126.1	138.6	78	66.2
Agri	18,113	16,885	14,903	5.2	88.3	18,686	103.2	110.7	125.4	10,990	58.8
IES	1,295	1,194	1,164	0.4	97.5	1,352	104.4	113.2	116.1	890	65.9
Trans	10,341	9,669	8,624	3.0	89.2	10,859	105.0	112.3	125.9	6,944	63.9
Interest Payment	63,801	63,823	70,606	24.7	110.6	68,589	107.5	107.5	97.1	50,846	74.1
Total	348,180	323,690	285,830	100	88.3	361,504	103.8	111.7	126.5	199,737	55.3

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 March 2022, spending in Interest Payment, Fuel and Energy (F&E), Industries and Economic Services (IES), Transport (Trans), Education, Defence, Public order and safety (POS), Health Recreation, Culture

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

<sup>2</sup>Notes: 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

and Religious Affairs (RCRA) and Local Government and Rural Development (LGRD) have higher spending in operating spending;

- As a whole, operating spending up to March 2022 amounts to 55.3 percent of the total operating budget.

### 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
Sector Share in Actual expenditure FY21	36.9	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 March)	38.6	25.8	3.5	5.5	25.5	1.1

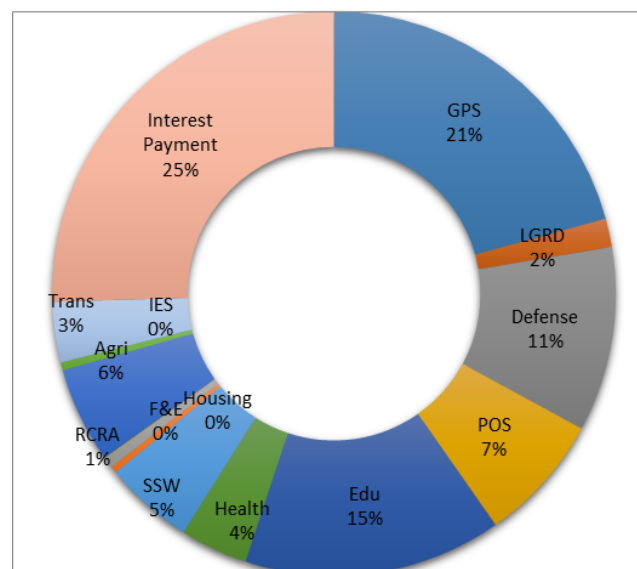
**Note:**

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

- Broadly in the budget for FY22, share of the administration sector has increased, whereas allocations against all other categories remain the same or are reduced in comparison to the actual expenditure in FY21;
- Till March 2022, among all categories, expenditure on Administration sector was the highest and share in actual expenditure of physical Infrastructure and Interest Payment were increased.

### 1.1.3 Sectors' Share in Resource Utilization

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



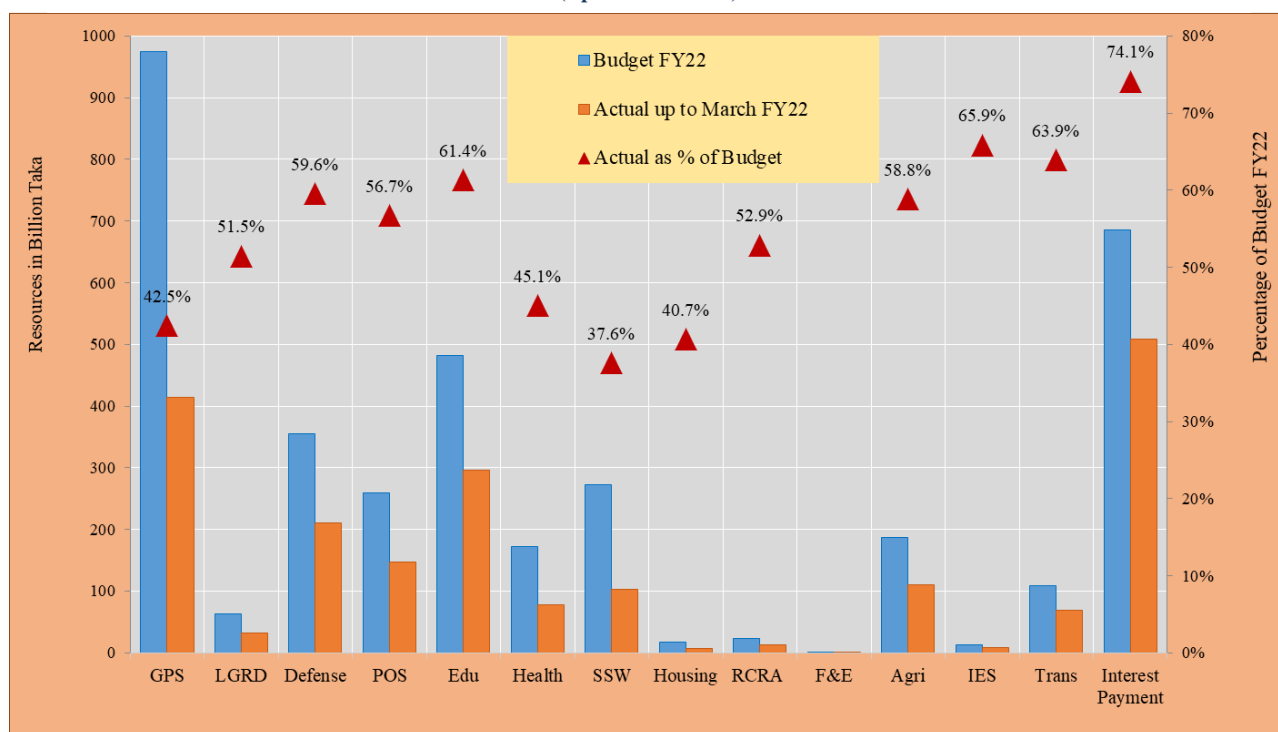
Total operating spending up to March, 2022 in the current fiscal year (FY21) is 55.3 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (25 percent) followed by General Public Service (21 percent), Education (15 percent), Defence (11 percent) and Public Order & Safety (7 percent).

### 1.1.4 Sector-wise Utilization

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

**Figure 2: Operating Expenditure**  
(Up to March 2022)



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (74.1%), IE&S (65.9%), Transport (63.9%), Education (61.4%), Defence (59.6%), Agriculture (58.8%), Public Order & Safety (56.7%), RCRA (52.9%), and LGRD (51.5%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

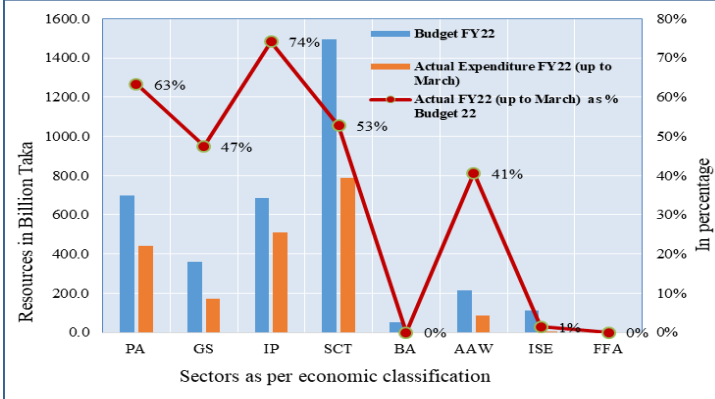
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY22), actual spending (operating) up to March is 55.3 percent of the budget estimate, which was 49.5 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

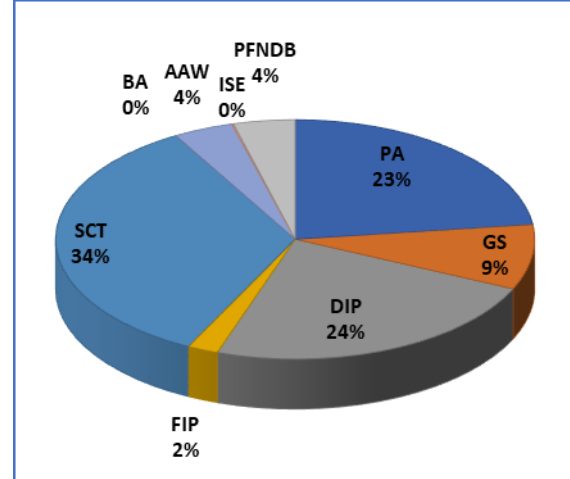
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 March 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 FY21 (up to March 2022)**



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



Up to March 2022, utilization rate of total operating expenditure is 55.3 percent. For some categories, like interest payment (74%) and Pay and Allowances (63%) 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**<sup>3</sup> is shown in **Table 3**.

- Up to March 2022, actual expenditure is 27.66 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 28.34 percent of the budget;
- During this period, RCRA (63.08%) sector made the highest utilization of allocated resources followed by HCS (46.13%), AFL (42.47%), LGRD (35.82%), SSW (34.26%), and IES (31.05%).
- Some of the sectors with large allocation like Defense and Health showed a less-than-average performance.

<sup>3</sup>Development 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.



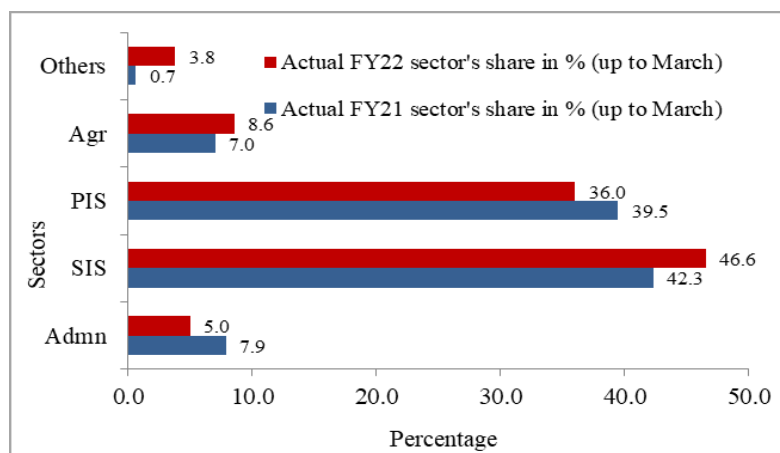
**Table 3: Allocation & Utilization Pattern of Development Expenditure**

(IN CRORE TAKA)

	Year: 2020-21						Fiscal Year 2021-22					
	Budget 2021	Revised Budget 2021	Actual FY21	Actual FY21 (up to March)	Sector Share in Actual (up to March (%))	Actual FY21 as % of Revised FY21	Budget FY22	Actual FY22 (up to March)	Budget FY22 as % of Revised FY21	Budget FY22 as % of Actual FY21	Actual FY22 (up to March as % of Budget FY22)	Actual FY22 sector's share in % (up to March)
GPS	12,496	12,564	8,546	4,316	6.92	68.02	15,271	2,534	121.55	178.70	16.60	3.86
LGRD	33,674	36,632	29,913	9,896	15.88	81.66	35,833	12,834	97.82	119.79	35.82	19.57
Defence	1,672	1,490	229	8	0.01	15.38	1,832	94	122.93	799.19	5.16	0.14
POS	3,646	3,237	2,269	616	0.99	70.10	3,226	680	99.66	142.16	21.08	1.04
Edu	41,682	36,265	31,839	9,830	15.77	87.79	46,649	10,767	128.63	146.52	23.08	16.42
Health	12,500	13,865	7,947	2,510	4.03	57.31	15,558	2,419	112.21	195.78	15.55	3.69
SSW	6,649	5,668	4,810	2,428	3.90	84.87	7,089	2,428	125.07	147.37	34.26	3.70
HCS	5,193	5,809	4,884	1,726	2.77	84.07	4,543	2,096	78.20	93.02	46.13	3.20
RCRA	2,142	2,517	2,006	1,262	2.03	79.70	2,642	1,667	104.98	131.71	63.08	2.54
FE	26,640	23,684	22,755	6,952	11.15	96.08	27,367	7,156	115.55	120.26	26.15	10.91
AFL	11,868	12,841	10,856	4,392	7.05	84.55	13,225	5,617	102.99	121.82	42.47	8.56
IES	2,644	3,011	1,842	728	1.17	61.18	2,674	830	88.83	145.18	31.05	1.27
TC	54,238	50,442	41,593	17,659	28.34	82.46	61,170	16,462	121.27	147.07	26.91	25.10
Total	215,045	208,025	169,491	62,323	100.00	81.48	237,079	65,584	113.97	139.88	27.66	100.00

## 2.2 BROAD SECTOR WISE UTILIZATION PATTERN

**Figure 5: Broad Sector-wise Share in Development Expenditure**



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till March, 2022 is presented in **Figure 5**.

➤ From the graph it appears that up to March 2022, the maximum share of spending went to Social Infrastructure (46.6 percent) followed by physical infrastructure (36 percent), Agriculture (8.6%) and Administration (5.0%).

## 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 COLLECTION<sup>4</sup>

### 3.1 TOTAL REVENUE

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

**Table 4: Revenue Collection Position**

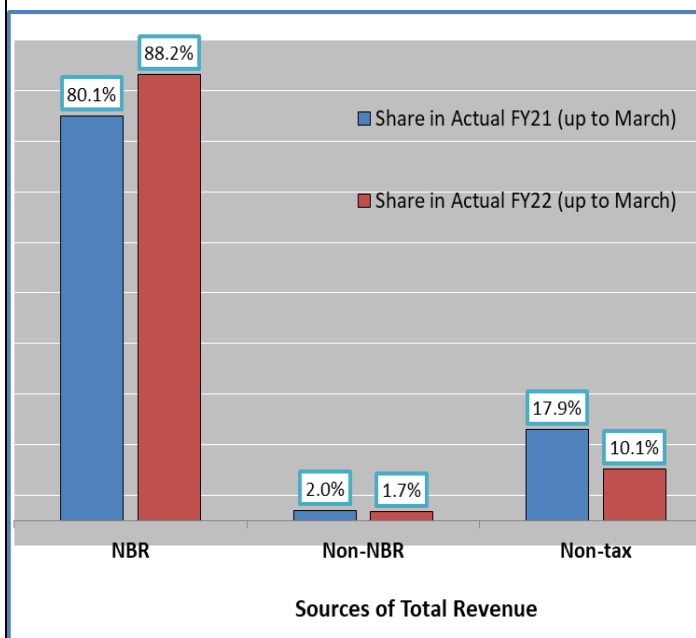
	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21	Actual (March)	Actual FY21 (up to March)	Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22 (up to March) as % of Budget FY22
<b>Tax Revenue (a+b)</b>	344,997	315,998	269,801	27,346	185,818	346,000	34,226	245,274	70.9
a. NBR	329,999	300,999	263,886	26,824	181,276	330,000	33,617	240,623	72.9
a.1 Income	103,944	95,949	87,344	9,570	58,734	104,951	10,942	67,569	64.4
a.2 VAT	125,162	115,217	103,358	9,756	70,448	127,745	13,111	99,717	78.1
a.3 Supplementary Duty	57,815	48,298	38,575	3,988	27,584	54,465	4,315	33,439	61.4
a.4 Import	37,807	37,154	31,592	3,339	21,940	37,907	4,966	36,499	96.3
a.5 Export duty	55	54	1	0	0	56	0	1	1.3
a.6 Excise	3,686	3,277	2,490	104	2,244	3,825	142	2,668	69.8
a.7 Other Taxes	1,530	1,050	527	66	325	1,050	141	730	69.5
b. Non-NBR	14,998	14,999	5,916	522	4,542	16,000	609	4,651	29.1
c. Non-tax Revenue	33,002	35,535	58,862	5,621	40,607	43,003	3,816	27,678	64.4
<b>Total Revenue (a + b + c)</b>	<b>377,999</b>	<b>351,533</b>	<b>328,663</b>	<b>32,967</b>	<b>226,425</b>	<b>389,003</b>	<b>38,042</b>	<b>272,952</b>	<b>70.2</b>
d. Tax-GDP Ratio (base 2015-16)	9.77	8.95	7.64	0.77	5.26	8.70	0.86	6.17	
e. Revenue-GDP ratio (base 2015-16)	10.71	9.96	9.31	0.93	6.41	9.78	0.96	6.86	

- Total revenue collection in FY21 was 9.31 percent of GDP and 93.49 percent of the revised budget target.
- Up to March 2022, total revenue collection scaled up by 20.55 percent compared to the corresponding period of the previous fiscal year (FY21) and achievement as to annual target is 70.2 percent.
- In FY22, total revenue is estimated to be 9.78 percent of GDP. This figure is about 10.65 percent higherer than the revised budget estimate of FY21, and 18.36 percent higher than the actual collection in FY21.

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

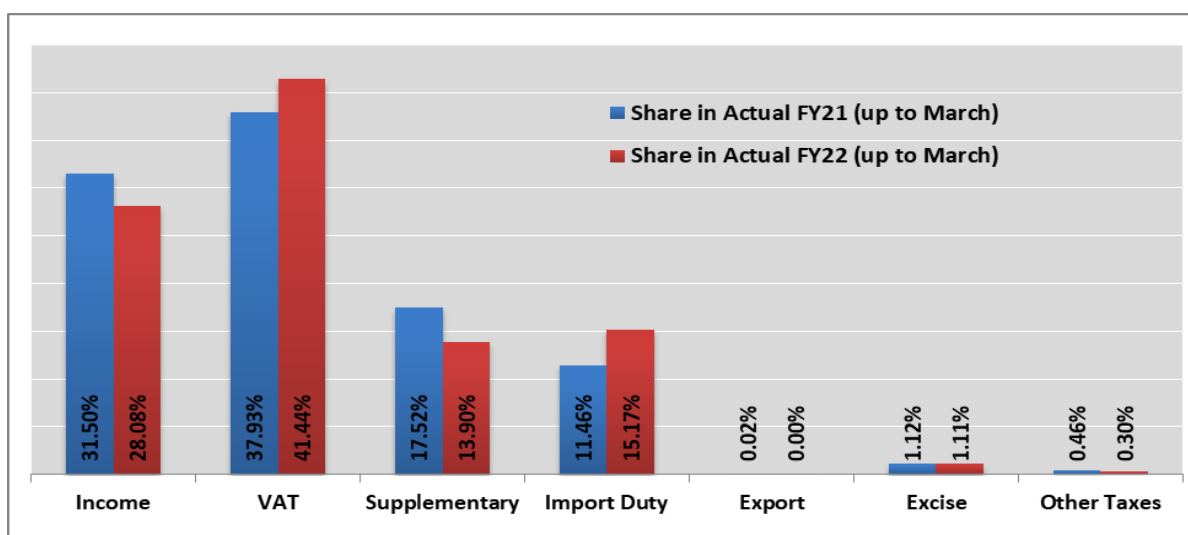
- Major share of the government revenue comes from NBR sources (88.2 percent up to March 2022).
- Growth rates of NBR and Non-NBR tax revenue are 32.7 percent and 2.8 percent respectively. On the other hand, non-tax revenue collection decreased by 31.83 percent compared to the corresponding period of the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 70.9 and 64.4 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 (as per new base year)
- Tax revenue collection target for FY22 is 8.7 percent of GDP. The target 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 March 2022, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.44 percent was collected from VAT, 28.08 percent from Income Tax, 15.17 percent from Import Duty and the rest from Supplementary Duties, Excise and other Taxes.

## 4.0 Budget Deficit<sup>5</sup>

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 March	Accounts 2021-22 Up to March
	Budget	Revised	Accounts March		Budget	Revised Budget	Accounts March		
<b>Revenues</b>	378,002	351,534	32,967	328,665	389,003	389000	38,083	226,426	273,151
Tax Revenue	344,999	315,999	27,346	269,803	346,001	346003	34,258	185,819	245,454
Non-Tax Revenue	33,002	35,535	5,621	58,862	43,003	43000	3,825	40,607	27,697
Foreign Grants	4,013	3,985	12	2,348	3,490	3192	0	45	17
<b>Revenue and Foreign Grants</b>	382,014	355,519	32,980	331,013	392,492	392192	38,083	226,471	273,167
<b>Non-Development Expenditure</b>	348,180	323,688	24,303	285,830	361,500	366627	25,468	176,017	199,737
Net Outlay for Food Account Operation	567	2,553	538	4,246	597	136	743	3,903	9,195
Loans & Advances (Net)	4,210	4,717	15	593	4,506	4789	-447	474	-4,908
<b>Development Expenditure</b>	215,043	208,025	10,551	169,491	237,078	221948	8,990	62,323	65,584
Development Program financed from Revenue Budget	2,522	3,239	11	2,721	3,176	3040	101	91	921
Non-ADP Project	4,722	4,610	910	4,108	5,990	6336	206	1,977	978
Annual Development Programme	205,145	197,643	9,396	160,495	225,324	209977	8,511	59,030	62,709
Non-ADP FFW and Transfer	2,654	2,532	234	2,166	2,588	2595	172	1,225	976
<b>Total Expenditure</b>	567,999	538,983	35,408	460,160	603,680	593499	34,754	242,718	269,608
<b>Overall Balance (Including Grants)</b>	-185,985	-183,464	-2,428	-129,147	-	-201307	3,329	-16,247	3,559
<b>(In percent of GDP, base 2015-16)</b>	-5.27	-5.20	-0.07	-3.66	-5.31	-5.06	0.08	-0.46	0.09
<b>Overall Balance (Excluding Grants)</b>	-189,997	-187,449	-2,441	-131,495	-	-204499	3,329	-16,292	3,543
<b>(In percent of GDP, base 2015-16)</b>	-5.38	-5.31	-0.07	-3.72	-5.40	-5.14	0.08	-0.46	0.09

- In FY21, actual budget deficit (excluding grants) as percentage of GDP was 3.72 percent. Including grants it was 3.66 percent of GDP;
- Budget deficit (excluding grants) for FY22 is estimated to be 5.40 percent of GDP. Including grants the deficit is expected to be 5.31 percent of GDP;
- For FY22, actual overall balance up to March, 2022 (excluding grants) witnesses a positive value which was 0.09 percent of GDP.

<sup>5</sup>Budget deficit is calculated using the guidelines of the IMF.

## 5.0 Financing

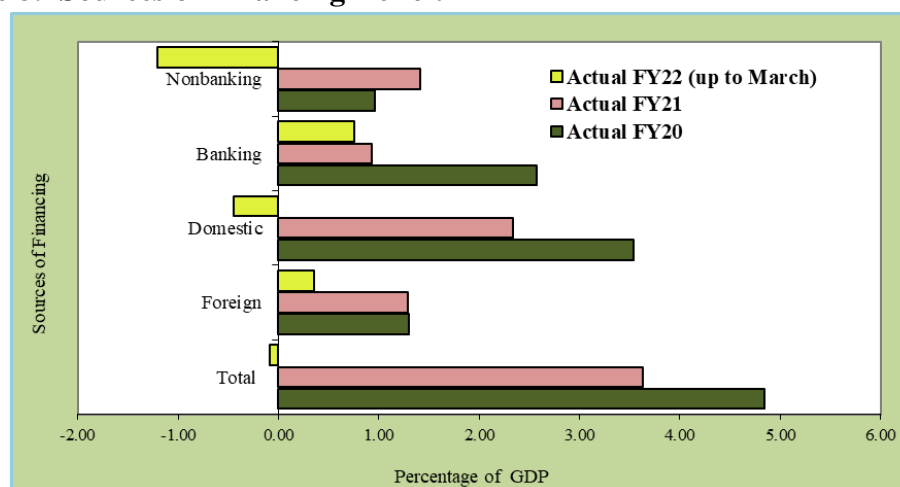
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year:2021-22			Accounts FY21 up to March	Accounts FY22 Up to March
	Budget	Revised	Accounts March		Budget	Revised Budget	Accounts March		
<b>1.0 Foreign Borrowing - Net</b>	76,004	68,414	2,017	45,708	97,738	77,020	334	11,106	14,177
<b>1.1 Foreign Borrowing</b>	88,824	80,954	3,599	57,726	112,188	91,812	1,940	20,169	24,249
<b>1.2 Amortization</b>	-12,820	-12,540	-1,583	-12,018	-14,450	-14,792	-1,606	-9,063	-10,072
<b>2.0 Domestic Borrowing</b>	109,983	115,052	411	82,586	113,453	124,288	-3,684	5,136	-17,770
<b>2.1 Borrowing from Banking System (Net)</b>	84,980	79,749	-4,345	32,673	76,452	87,287	-2,625	17,974	29,989
<b>2.1.1 Long-Term Debt (Net)</b>	53,654	60,749	-3,356	50,692	51,600	62,435	4,585	40,325	32,757
<b>2.1.2 Short-Term Debt (Net)</b>	31,326	19,000	-989	-18,019	24,852	24,852	-7,211	-22,351	-2,768
<b>2.2 Non-Bank Borrowing (Net)</b>	25,003	35,303	4,756	49,913	37,001	37,001	-1,058	-12,838	-47,759
<b>2.2.1 National Savings Schemes (Net)</b>	20,000	30,302	3,831	43,040	32,000	32,000	2,932	33,985	19,126
<b>2.2.2 Others</b>	5,003	5,001	925	6,873	5,001	5,001	-3,990	-46,822	-66,885
<b>Total - Financing:</b>	185,987	183,466	2,427	0	211,191	201,308	-3,350	16,243	-3,593
(In percent of GDP) (base: 2015-16):	5.27	5.20	0.07	0.00	5.31	5.06	-0.08	0.46	-0.09

**Figure 8: Sources of Financing Deficit**



For FY22, up to March, total financing is negative and overall balance is positive 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 (March)	Actual FY21 (up to March)	Actual FY2021	Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)
General Public Services	100,665	82,779	7,080	35,174	48,037	97,443	7,836	41,378
LGRD	5,899	5,793	742	3,416	5,570	6,359	516	3,273
Defence	32,755	32,010	1,736	18,871	35,234	35,449	2,708	21,123
Public Order and safety	25,023	23,709	1,610	13,522	22,145	25,898	1,572	14,686
Education & technology	44,079	42,418	2,813	28,099	40,087	48,229	2,951	29,595
Health	16,747	17,607	892	8,258	13,700	17,172	909	7,738
Social Security and Welfare	24,950	23,890	1,043	6,931	22,127	27,232	1,481	10,239
Housing	1,744	1,617	247	668	1,535	1,803	156	734
Recreation, Culture and Religious Affairs	2,649	2,203	137	1,291	2,013	2,315	135	1,224
Fuel and Energy	119	93	5	51	85	117	5	78
Agriculture	18,113	16,885	948	6,229	14,903	18,686	815	10,990
Industrial & Economic Services	1,295	1,194	113	771	1,164	1,352	54	890
Transport and Communication	10,341	9,669	882	5,829	8,624	10,859	962	6,944
Interest	63,801	63,823	6,052	46,908	70,606	68,589	5,367	50,846
Total – Operating Revenue Expenditure	348,180	323,690	24,303	176,017	285,830	361,504	25,468	199,737

## 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 (March)	Actual FY21 (up to March)	Actual FY21	Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22 (up to March) as % Budget FY22
<b>Sub-total = GPS</b>	100,665	82,779	7,080	35,174	48,037	97,443	7,836	41,378	42.5
Office of the President	27	26	1	13	19	29	2	14	47.2
Parliament	332	312	17	142	228	334	19	147	43.8
Prime Minister's Office	621	604	36	373	561	680	66	386	56.8
Cabinet Division	240	224	5	49	112	183	8	38	20.9
Election Commission	1,095	1,005	29	275	501	1,010	50	630	62.4
Ministry of Public Administration	2,774	2,634	100	1,132	1,784	2,994	163	1,405	46.9
Public Service Commission	78	69	4	34	51	79	4	42	53.7
Finance Division	90,544	73,380	6,717	29,660	40,123	87,027	7,358	36,230	41.6
Internal Resources Division	2,637	2,406	73	822	1,459	2,735	102	759	27.8
Financial Institutions Division	105	85	14	1,811	1,943	122	27	1,261	1,032.6
Economic Relations Division	293	275	4	182	267	326	2	236	72.3
Planning Division/2	90	80	6	50	69	92	6	48	52.2
Implementation, Monitoring and Evaluation Division	56	30	1	14	28	51	2	13	26.3
Statistics and Informatics Division	259	205	13	106	161	252	12	115	45.6
Ministry of Foreign Affairs	1,514	1,444	59	511	731	1,526	15	53	3.5
<b>Sub-total = LGRD</b>	5,899	5,793	742	3,416	5,570	6,359	516	3,273	51.5
Local Government Division	4,881	4,818	486	2,823	4,335	5,322	493	2,520	47.3
Rural Development and Co-operatives Division	648	605	246	561	869	652	18	726	111.4
Ministry of Chittagong Hill Tracts Affairs	371	371	10	32	366	386	5	27	7.1
<b>Sub-total = Defence</b>	32,755	32,010	1,736	18,871	35,234	35,449	2,708	21,123	59.6
Ministry of Defence - Defence Services	31,274	30,558	1,615	17,923	33,648	33,616	2,610	20,048	59.6
Ministry of Defence - Others Services	1,440	1,413	119	932	1,549	1,789	93	1,046	58.5
Armed Forces Division	41	39	3	16	37	44	5	28	64.5
<b>Sub-total=POS</b>	25,023	23,709	1,610	13,522	22,145	25,898	1,572	14,686	56.7
Supreme Court	223	187	12	109	169	225	18	139	61.7
Law and Justice Division	1,363	1,313	71	727	1,029	1,464	79	756	51.7
Public Security Division	20,765	19,871	1,359	11,574	18,852	21,485	1,332	12,444	57.9
Legislative and Parliamentary Affairs Division	34	32	1	20	27	36	1	22	61.3
Anti Corruption Commission	125	110	7	54	79	138	6	59	42.7
Security Services Division	2,513	2,196	160	1,038	1,989	2,550	135	1,267	49.7
<b>Sub-total = Edu</b>	44,079	42,418	2,813	28,099	40,087	48,229	2,951	29,595	61.4

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (March)	Actual FY21 (up to March)	Actual FY21	Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22 (up to March) as % Budget FY22
Ministry of Primary and Mass Education	15,536	15,259	1,063	10,298	14,466	18,292	1,159	10,654	58.2
Secondary and Higher Education Division	21,252	20,162	1,297	13,713	19,280	22,166	1,266	14,501	65.4
Ministry of Science and Technology	557	542	48	398	533	570	14	404	70.8
Information and Communication Technology Division	366	363	6	137	295	358	8	203	56.6
Technical and Madrasah Education Division	6,368	6,092	400	3,554	5,514	6,843	506	3,832	56.0
<b>Sub-total = Health</b>	16,747	17,607	892	8,258	13,700	17,172	909	7,738	45.1
Health Services Division	12,830	13,755	701	6,277	10,757	12,914	710	5,739	44.4
Medical Education and Family Welfare Division	3,917	3,852	191	1,981	2,943	4,259	199	1,999	46.9
<b>Sub-total = SSW</b>	24,950	23,890	1,043	6,931	22,127	27,232	1,481	10,239	37.6
Ministry of Social Welfare	7,519	7,476	191	2,136	7,292	8,606	148	4,044	47.0
Ministry of Women and Children Affairs	3,183	3,228	45	606	3,156	3,333	64	749	22.5
Ministry of Food	4,883	3,895	1	30	3,668	4,032	2	36	0.9
Ministry of Disaster Management and Relief	5,345	5,297	361	1,685	4,329	5,319	554	1,386	26.1
Ministry of Liberation Affairs	4,020	3,994	445	2,473	3,682	5,941	713	4,024	67.7
<b>Sub-total = HCS</b>	1,744	1,617	247	668	1,535	1,803	156	734	40.7
Ministry of Housing and Public Works	1,744	1,617	247	668	1,535	1,803	156	734	40.7
<b>Sub-total = RCRA</b>	2,649	2,203	137	1,291	2,013	2,315	135	1,224	52.9
Ministry of Information	777	745	50	476	720	810	49	499	61.6
Ministry of Cultural Affairs	358	339	31	197	308	367	15	192	52.2
Ministry of Religious Affairs	268	221	17	96	193	296	28	113	38.0
Ministry of Youth and Sports	1,245	897	40	521	792	842	44	421	50.0
<b>Sub-total = FE</b>	119	93	5	51	85	117	5	78	66.2
Energy and Mineral Resources Division	69	57	4	33	52	68	4	51	74.9
Power Division	49	36	1	18	33	49	1	27	54.2
<b>Sub-total = Agr</b>	18,113	16,885	948	6,229	14,903	18,686	815	10,990	58.8
Ministry of Agriculture/3	12,893	11,813	765	3,625	10,607	13,167	123	7,980	60.6
Ministry of Fisheries and Livestock	1,581	1,547	68	632	962	1,649	69	643	39.0
Ministry of Environment and Forest	648	623	36	319	562	681	41	340	49.9
Ministry of Land	1,171	1,136	76	657	1,011	1,233	79	701	56.8
Ministry of Water Resources	1,820	1,765	3	996	1,760	1,956	504	1,326	67.8
<b>Sub-total = IES</b>	1,295	1,194	113	771	1,164	1,352	54	890	65.9
Ministry of Commerce	253	222	20	111	169	288	18	91	31.5
Ministry of Labour and Employment	130	162	8	67	97	179	8	71	39.4
Ministry of Industries	381	331	53	302	475	358	4	496	138.5



Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (March)	Actual FY21 (up to March)	Actual FY21	Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)	Actual FY22 (up to March) as % Budget FY22
Ministry of Expatriates' Welfare and Overseas Employment	325	288	18	175	251	320	16	132	41.2
Ministry of Textiles and Jute	206	190	14	115	173	207	7	101	48.9
<b>Sub-total = TC</b>	10,341	9,669	882	5,829	8,624	10,859	962	6,944	63.9
Road Transport and Highways Division	4,616	4,357	511	2,466	3,938	4,900	470	2,031	41.5
Ministry of Railways	3,835	3,508	248	2,064	2,904	3,984	282	3,721	93.4
Ministry of Shipping	734	717	35	508	674	783	162	513	65.5
Ministry of Civil Aviation and Tourism	55	45	7	33	44	49	1	24	50.0
Posts and Telecommunications Division	1,096	1,038	81	755	1,062	1,135	47	652	57.5
Bridges Division	6	4	0	2	3	7	0	2	32.5
<b>Sub-total = Interest</b>	63,801	63,823	6,052	46,908	70,606	68,589	5,367	50,846	74.1
Domestic	58,253	58,500	5,384	43,202	66,319	62,000	4,796	47,070	75.9
Foreign	5,548	5,323	668	3,706	4,287	6,589	571	3,776	57.3
<b>Total Operating Revenue Expenditure</b>	348,180	323,690	24,303	176,017	285,830	361,504	25,468	199,737	55.3

### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to March)	Budget FY22 (crore taka)	Actual FY22 up to March (crore taka)	Actual FY21 (up to March) As % of Budget FY21	Actual FY22 (upto June) as % of Budget FY22
Pay and Allowances	65,860	65,617	58,891	42,178	69,746	44,179	64.0	63.3
Pay of Officers	10,486	10,260	8,727	6,512	11,091	6,787	62.1	61.2
Pay of Establishment	24,756	24,650	23,051	17,109	25,751	18,044	69.1	70.1
Allowances	30,618	30,707	27,113	18,556	32,904	19,348	60.6	58.8
Goods and Services	34,744	34,120	30,518	16,572	36,162	17,154	47.7	47.4
Supplies and Services	25,502	25,196	21,714	12,070	26,121	12,640	47.3	48.4
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	4,502	10,041	4,514	48.7	45.0
Interest Payments	63,799	63,823	70,606	46,908	68,589	50,846	73.5	74.1
Domestic	58,251	58,500	66,319	43,202	62,000	47,070	74.2	75.9
Foreign	5,548	5,323	4,287	3,706	6,589	3,776	66.8	57.3
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	57,707	149,236	78,676	40.4	52.7
Subsidies	38,648	36,326	27,639	11,537	34,499	18,786	29.9	54.5
Grants in Aid	63,195	58,616	48,611	27,706	69,945	36,198	43.8	51.8
Pensions and Gratuities	27,637	27,585	18,711	14,168	28,209	15,033	51.3	53.3
Others	2,886	1,868	2,456	1,757	4,957	1,096	60.9	22.1
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	163,364	328,842	190,855	52.4	58.0
Acquisition of Assets and Works (B)	20,799	18,482	19,709	7,257	21,468	8,720	34.9	40.6
Acquisition of Assets	19,405	17,420	18,850	6,830	20,310	8,251	35.2	40.6
Acquisition of Land	1,394	1,062	858	427	1,158	469	30.6	40.5
Total - Augmented Operating Recurrent Expenditure (A+B):	332,489	321,029	285,602	170,621	350,310	199,574	51.3	57.0
Investments in Shares and Equities (C)	15,648	2,614	228	216	11,148	163	1.4	1.5
Share Capital	15,648	2,614	10	216	11,148	163	1.4	1.5
Foreign Financial Assets (F)	45	45	0	0	45	0	0.0	0.0
Total Operating Capital Expenditure (B+C+F)	36,492	21,141	19,937	7,472	32,661	8,882	20.5	27.2
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F)	348,182	323,688	285,830	170,836	361,503	199,737	49.1	55.3

#### Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget	Revised Budget	Actual FY21	Actual FY21					Actual	Actual
	FY21	FY21	(March)	(Up to March)	Actual	Budget	Actual FY22	Actual	FY21	FY22
					FY21	FY22	(March)	FY22	(up to March) as % of Revised Budget	(Up to March) as % Budget
								(Up to March)	FY21	FY22
Sub-total = GPS	12,495.85	12,563.95	1,637.46	4,315.84	8,545.85	15,271.23	465.07	2,534.41	34.35	16.60
Parliament	0.83	0.78	0.00	0.00	0.46	0.75	0.00	0.00	0.00	0.00
Prime Minister's Office	3,217.18	3,716.94	505.58	1,508.46	2,653.57	3,227.03	178.48	765.90	40.58	23.73
Cabinet Division	18.56	43.74	0.01	0.25	0.65	55.12	0.08	0.22	0.57	0.41
Election Commission	621.57	789.99	122.47	393.00	589.85	718.28	8.98	382.10	49.75	53.20
Ministry of Public Administration	518.29	346.90	20.84	142.61	291.59	782.39	24.90	186.90	41.11	23.89
Public Service Commission	26.73	27.95	0.31	1.00	16.94	36.16	0.18	0.83	3.59	2.29
Finance Division	3,810.77	2,859.84	531.97	1,088.91	1,824.01	4,762.90	8.09	91.98	38.08	1.93
Internal Resources Division (IRD)	456.40	289.56	4.03	11.96	137.83	387.91	9.01	60.48	4.13	15.59
Financial Institutions Division	2,274.29	2,499.17	419.65	1,082.69	2,592.27	2,437.34	207.62	946.44	43.32	38.83
Economic Relations Division	57.48	51.90	0.92	6.93	37.82	66.42	6.68	12.05	13.36	18.14
Planning Division/2	1,157.90	1,411.33	10.36	35.18	105.83	1,040.67	2.19	32.15	2.49	3.09
Implementation Monitoring and Evaluation Division	92.57	124.83	0.01	1.56	121.01	205.85	4.83	5.91	1.25	2.87
Statistics and Informatics Division	124.46	321.69	21.03	32.13	151.58	1,421.23	9.28	33.18	9.99	2.33
Ministry of Foreign Affairs	118.82	79.32	0.29	11.16	22.44	129.18	4.74	16.27	14.06	12.59
Sub-total = LGRD	33,674.49	36,632.16	2,072.72	9,895.60	29,913.39	35,833.43	2,017.40	12,834.37	27.01	35.82
Local Government Division	31,222.32	34,175.94	1,961.82	9,053.78	27,875.51	33,897.77	1,922.27	11,925.00	26.49	35.18
Rural Development and Co-operatives Division	1,587.72	1,631.90	68.32	559.85	1,395.06	1,139.33	0.43	443.53	34.31	38.93

	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget	Revised Budget	Actual FY21	Actual FY21				Actual	Actual	
	FY21	FY21	(March)	(Up to March)	Actual	Budget	Actual FY22	Actual	FY21	FY22
					FY21	FY22	(March)	FY22	(up to March) as % of Revised Budget FY21	(Up to March) as % Budget FY22
								(Up to March)	FY21	FY22
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	42.58	281.98	642.81	796.33	94.70	465.84	34.21	58.50
Sub-total = Defence	1,672.47	1,489.94	2.07	8.11	229.18	1,831.54	10.41	94.44	0.54	5.16
Ministry of Defence - Defence Services	1,672.47	1,489.94	2.07	8.11	229.18	1,831.54	10.41	94.44	0.54	5.16
Sub-total=POS	3,646.13	3,237.19	186.57	616.38	2,269.30	3,226.13	91.18	679.94	19.04	21.08
Law and Justice Division	375.67	403.22	9.81	76.16	202.89	349.39	0.09	84.76	18.89	24.26
Public Security Division	1,895.23	1,790.51	64.76	254.55	1,298.43	1,597.08	44.15	446.26	14.22	27.94
Legislative and Parliamentary Affairs Division	5.71	6.24	0.24	2.83	4.61	0.60	0.00	0.55	45.30	91.43
Anti Corruption Commission	24.56	11.21	0.01	1.53	8.17	21.15	0.03	1.34	13.61	6.35
Security Services Division	1,344.96	1,026.01	111.75	281.33	755.21	1,257.91	46.90	147.03	27.42	11.69
Sub-total = Edu	41,682.34	36,265.33	1,351.20	9,829.63	31,838.90	46,648.79	1,315.44	10,767.41	27.10	23.08
Ministry of Primary and Mass Education	9,403.55	10,685.81	507.03	2,954.56	8,746.42	8,022.49	451.85	3,033.73	27.65	37.82
Secondary and Higher Education Division	11,865.23	12,522.88	307.91	3,706.91	10,334.20	14,319.51	446.91	4,210.86	29.60	29.41
Ministry of Science and Technology	17,388.94	10,903.69	434.00	2,201.74	11,053.68	20,633.86	120.32	2,042.26	20.19	9.90
Information and Communication Technology Division	1,048.63	667.70	61.88	375.43	564.05	1,362.47	153.26	660.00	56.23	48.44
Technical and Madrasah Education Division	1,975.99	1,485.25	40.38	590.99	1,140.55	2,310.46	143.09	820.56	39.79	35.52
Sub-total = Health	12,499.58	13,865.19	330.28	2,510.10	7,946.80	15,558.22	400.79	2,418.58	18.10	15.55
Health Services Division	10,053.86	11,979.34	247.64	1,932.08	6,427.78	13,000.19	299.33	1,969.96	16.13	15.15
Medical Education and Family Welfare Division	2,445.72	1,885.85	82.64	578.02	1,519.02	2,558.03	101.46	448.62	30.65	17.54
Sub-total = SSW	6,648.67	5,668.18	396.06	2,428.14	4,810.38	7,088.92	354.61	2,428.42	42.84	34.26
Ministry of Social Welfare	402.01	444.91	30.70	100.99	301.11	519.12	22.80	108.70	22.70	20.94
Ministry of Women and Children Affairs	676.29	556.92	31.57	166.44	433.00	857.46	29.77	311.40	29.88	36.32
Ministry of Food	595.00	405.76	13.15	99.94	226.01	679.38	16.71	258.36	24.63	38.03
Ministry of Disaster Management and Relief	4,490.37	4,016.28	308.85	1,991.44	3,658.50	4,631.37	271.14	1,616.80	49.58	34.91
Ministry of Liberation Affairs	485.00	244.31	11.79	69.34	191.76	401.59	14.18	133.16	28.38	33.16
Sub-total = HCS	5,193.22	5,808.72	89.19	1,726.19	4,883.62	4,542.69	267.80	2,095.77	29.72	46.13
Ministry of Housing and Public Works	5,193.22	5,808.72	89.19	1,726.19	4,883.62	4,542.69	267.80	2,095.77	29.72	46.13
Sub-total = RCRA	2,141.70	2,517.13	17.04	1,262.39	2,006.27	2,642.41	65.57	1,666.73	50.15	63.08
Ministry of Information	262.56	248.25	6.75	46.48	93.90	198.57	4.09	71.14	18.72	35.83
Ministry of Cultural Affairs	220.86	182.19	7.51	77.19	160.22	220.38	5.82	81.78	42.37	37.11
Ministry of Religious Affairs	1,424.99	1,856.90	0.14	1,061.96	1,577.17	1,943.57	53.44	1,424.35	57.19	73.29
Ministry of Youth and Sports	233.29	229.79	2.63	76.75	174.98	279.89	2.22	89.46	33.40	31.96
Sub-total = FE	26,639.55	23,683.96	1,401.87	6,951.90	22,755.44	27,366.68	450.55	7,155.52	29.35	26.15
Energy and Mineral Resources Division	1,835.62	1,748.79	13.96	477.43	1,405.27	2,017.92	0.00	105.96	27.30	5.25
Power Division	24,803.93	21,935.17	1,387.91	6,474.47	21,350.17	25,348.76	450.55	7,049.56	29.52	27.81
Sub-total = Agr	11,868.17	12,840.63	515.74	4,391.68	10,856.39	13,224.74	645.44	5,616.51	34.20	42.47
Ministry of Agriculture/3	2,543.98	2,397.18	149.37	959.55	2,318.97	3,029.64	123.31	1,252.25	40.03	41.33

	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget	Revised Budget	Actual FY21	Actual FY21					Actual	Actual
	FY21	FY21	(March)	(Up to March)	Actual	Budget	Actual FY22	Actual	FY21	FY22
					FY21	FY22	(March)	FY22	(up to March) as % of Revised Budget	(Up to March) as % Budget
								(Up to March)	FY21	FY22
Ministry of Fisheries and Livestock	1,611.80	1,977.83	58.01	257.82	1,745.41	1,787.80	49.84	385.79	13.04	21.58
Ministry of Environment and Forest	598.74	413.56	16.63	92.56	338.95	541.68	9.44	82.79	22.38	15.28
Ministry of Land	844.23	687.21	14.57	149.86	395.56	994.70	31.49	206.24	21.81	20.73
Ministry of Water Resources	6,269.42	7,364.85	277.16	2,931.89	6,057.51	6,870.92	431.36	3,689.43	39.81	53.70
Sub-total = IES	2,644.13	3,010.59	113.37	727.61	1,841.99	2,674.21	26.76	830.25	24.17	31.05
Ministry of Commerce	365.41	203.89	38.10	40.64	155.14	395.46	0.46	4.92	19.93	1.24
Ministry of Labour and Employment	220.42	185.92	3.45	38.59	74.89	185.73	1.34	23.02	20.76	12.39
Ministry of Industries	1,233.58	1,748.36	43.69	491.03	1,048.88	1,226.47	5.55	581.85	28.09	47.44
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	15.71	88.95	283.54	382.05	6.81	98.73	25.39	25.84
Ministry of Textiles and Jute	508.32	522.02	12.42	68.40	279.54	484.50	12.60	121.74	13.10	25.13
Sub-total = TC	54,238.32	50,441.56	2,437.61	17,659.23	41,593.21	61,169.57	2,878.87	16,461.93	35.01	26.91
Road Transport and Highways Division	24,825.41	25,761.42	1,953.43	8,340.84	22,382.93	28,041.67	1,714.37	8,989.66	32.38	32.06
Ministry of Railways	12,491.30	11,988.35	390.84	4,202.55	9,062.62	13,558.14	128.77	1,772.81	35.06	13.08
Ministry of Shipping	3,265.15	3,959.64	79.77	1,353.33	3,225.35	4,354.05	23.25	1,428.56	34.18	32.81
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	1.75	494.25	2,711.32	3,982.88	253.70	1,021.08	16.82	25.64
Posts and Telecommunications Division	2,050.39	1,189.95	11.82	169.36	270.95	1,420.09	8.80	193.16	14.23	13.60
Bridges Division	7,972.83	4,603.37	0.00	3,098.90	3,940.04	9,812.74	749.99	3,056.66	67.32	31.15
Total Development Revenue Expenditure	215,044.62	208,024.54	10,551.18	62,322.79	169,490.71	237,078.57	8,989.87	65,584.28	29.96	27.66

## Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2020-21					Fiscal Year 2021-22		
	Actual FY20	Budget FY21	Revised Budget FY21	Actual FY21 (March)	Actual FY21 (up to March)	Actual FY21	Budget FY22	Actual FY22 (March)	Actual FY22 (up to March)
<b>Tax Revenue (a+b)</b>	221,981.4	344,997.3	315,998.2	27,346.4	185,818.3	269,801.3	345,999.9	34,226.4	245,274.1
<b>a. NBR</b>	216,037.4	329,999.0	300,999.1	26,824.4	181,275.9	263,885.5	329,999.6	33,617.3	240,622.9
a.1 Income	75,420.1	103,944.1	95,949.0	9,570.4	58,734.1	87,343.8	104,951.0	10,942.3	67,568.7
a.2 VAT	81,048.6	125,162.1	115,217.0	9,756.2	70,447.5	103,358.0	127,745.1	13,110.8	99,716.8
a.3 Supplementary	32,530.0	57,814.5	48,298.0	3,988.0	27,584.3	38,574.6	54,465.3	4,315.0	33,439.5
a.4 Import Duty	23,720.9	37,807.2	37,154.1	3,339.3	21,940.5	31,591.7	37,907.2	4,966.1	36,499.3
a.5 Export	77.4	55.5	54.0	0.0	0.0	0.6	56.0	0.0	0.7
a.6 Excise	2,297.0	3,685.7	3,277.0	104.5	2,244.0	2,490.3	3,825.0	141.9	2,668.0
a.6 Other Taxes	943.4	1,529.9	1,050.0	66.1	325.4	526.6	1,050.0	141.1	729.9
<b>b. Non-NBR</b>	5,944.0	14,998.3	14,999.1	521.9	4,542.4	5,915.7	16,000.4	609.1	4,651.2
b.1 Narcotics & Liquor	73.6	118.7	125.5	7.2	56.6	78.9	137.6	8.5	64.4
b.2 Vehicles	1,568.5	797.5	797.5	125.4	1,176.0	1,504.2	800.0	158.0	1,197.7
b.3 Land Revenue	666.6	1,668.2	1,662.2	71.1	649.8	917.0	1,882.2	78.7	572.2
b.4 Stamp Duty	3,012.1	11,851.0	11,851.0	273.1	2,263.1	2,906.6	12,617.1	325.8	2,507.1
b.5 Surcharge	623.1	562.9	562.8	45.1	396.9	509.1	563.4	38.1	309.9
<b>c. Non-tax Revenue</b>	43,933.9	33,002.1	35,534.8	5,620.8	40,606.6	58,861.6	43,003.5	3,815.8	27,678.1
c.1 Dividend and Profit	3,471.8	1,747.7	1,688.5	100.2	1,274.8	1,909.4	2,063.3	52.1	4,293.2
c.2 Interest	1,913.2	8,717.3	12,692.7	158.1	7,380.7	8,072.3	15,587.6	146.2	1,469.9
c.3 Administrative Fees and Charges	2,377.6	6,513.2	6,465.6	187.2	1,625.7	2,038.8	7,210.2	216.7	1,739.5
c.4 Fines, Penalties and Forfeiture	603.3	494.8	421.9	88.4	655.1	893.9	461.8	118.1	894.9
c.5 Receipts for Services Rendered	4,322.0	4,965.5	4,937.6	314.7	2,506.5	3,267.3	5,456.1	386.0	3,209.7
c.6 Rents, Leases and Recoveries	496.7	576.2	448.9	50.6	401.5	743.2	459.3	81.3	462.3
c.7 Tolls and Levies	680.0	810.1	809.5	75.0	591.5	791.7	1,004.0	77.8	626.5
c.8 Non-Commercial Sales	1,794.2	2,796.5	2,378.0	242.4	1,505.6	1,873.7	3,319.8	164.9	2,927.2
c.9 Other Non-Tax Revenue and Receipts	28,089.5	6,037.9	5,481.9	4,381.5	24,569.7	39,025.3	7,112.3	2,560.4	11,976.7
c.10 Capital Revenue	185.6	342.8	210.2	22.6	95.7	245.9	329.0	12.4	78.1
<b>Total Revenue (a+b+c)</b>	265,915.3	377,999.4	351,532.9	32,967.1	226,424.9	328,662.8	389,003.4	38,042.2	272,952.2
d. Tax-GDP Ratio (base: 2015-16)	7.00	9.77	8.95	0.77	5.26	7.64	8.70	0.86	6.17
e. Revenue-GDP ratio (base 2015-16)	8.39	10.71	9.96	0.93	6.41	9.31	9.78	0.96	6.86

## Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY21/Budget FY21)*100	(Budget FY22/Actual FY21)*100	(Budget FY21/ Revised Budget FY21)*100	Share in Total Revenue Actual FY21	(Actual FY22 up to March/Actual FY21 up to March)*100	(Actual FY22 up to March/ Budget FY22)*100
<b>Tax Revenue (a+b)</b>	91.6	128.2	109.5	82.1	132.0	70.9
<b>a. NBR</b>	91.2	125.1	109.6	80.3	132.7	72.9
<b>a.1 Income</b>	92.3	120.2	109.4	26.6	115.0	64.4
<b>a.2 VAT</b>	92.1	123.6	110.9	31.4	141.5	78.1
<b>a.3 Supplementary</b>	83.5	141.2	112.8	11.7	121.2	61.4
<b>a.4 Import</b>	98.3	120.0	102.0	9.6	166.4	96.3
<b>a.4 Export</b>	97.4	9507.6	103.7	0.0	1961.1	1.3
<b>a.5 Exise</b>	88.9	153.6	116.7	0.8	118.9	69.8
<b>a.6 Other Taxes</b>	68.6	199.4	100.0	0.2	224.3	69.5
<b>b. Non-NBR</b>	100.0	270.5	106.7	1.8	102.4	29.1
<b>b.1 Narcotics &amp; Liquor</b>	105.7	174.5	109.6	0.0	113.8	46.8
<b>b.2 Vehicles</b>	100.0	53.2	100.3	0.5	101.8	149.7
<b>b.3 Land Revenue</b>	99.6	205.3	113.2	0.3	88.1	30.4
<b>b.4 Stamp Duty</b>	100.0	434.1	106.5	0.9	110.8	19.9
<b>b.5 Surcharge</b>	100.0	110.7	100.1	0.2	78.1	55.0
<b>c. Non-tax Revenue</b>	107.7	73.1	121.0	17.9	68.2	64.4
<b>c.1 Dividend and Profit</b>	96.6	108.1	122.2	0.6	336.8	208.1
<b>c.2 Interest</b>	145.6	193.1	122.8	2.5	19.9	9.4
<b>c.3 Administrative Fees and Charges</b>	99.3	353.7	111.5	0.6	107.0	24.1
<b>c.4 Fines Penalties and Forfeiture</b>	85.3	51.7	109.5	0.3	136.6	193.8
<b>c.5 Receipts for Services Rendered</b>	99.4	167.0	110.5	1.0	128.1	58.8
<b>c.6 Rents Leases and Recoveries</b>	77.9	61.8	102.3	0.2	115.1	100.6
<b>c.7 Tolls and Levies</b>	99.9	126.8	124.0	0.2	105.9	62.4
<b>c.8 Non-Commercial Sales</b>	85.0	177.2	139.6	0.6	194.4	88.2
<b>c.9 Other Non-Tax Revenue and Receipts</b>	90.8	18.2	129.7	11.9	48.7	168.4
<b>c.10 Capital Revenue</b>	61.3	133.8	156.5	0.1	81.6	23.7
<b>Total Revenue (a+b+c)</b>	93.0	118.4	110.7	100.0	120.5	70.2

**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

*For Suggestions:*

1.    [kmazumder@yahoo.com](mailto:kmazumder@yahoo.com)
2.    [shaheena.dilruba@gmail.com](mailto:shaheena.dilruba@gmail.com)