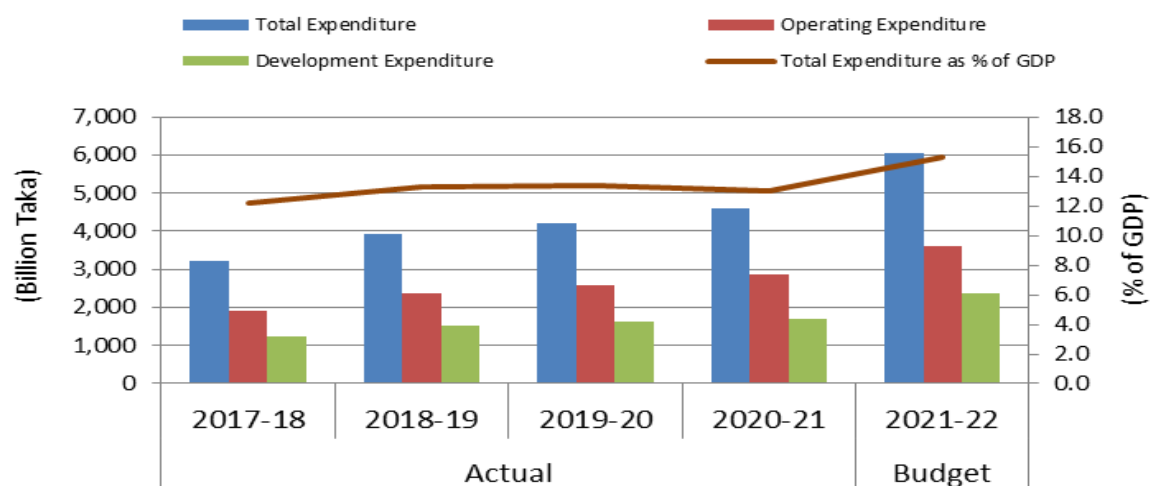


Monthly Report on Fiscal Position

October 2021

(Fiscal Year 2021-22)

Government Expenditure



Prepared by: Dilruba Shaheena
Joint Secretary
&
Abdul Mannan
Senior Assistant Secretary

Guided By: Dr. Md. Khairuzzaman Mozumder
Additional Secretary

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Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from October 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 October, 2021 in the current fiscal year (FY22) is 20.3 percent of the operating budget estimates. Actual development expenditure during the same period is 8.3 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 October 2021, 26.0 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.8 percent). Total NBR tax collection is 26.6 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to October 2021, in FY22, overall balance (excluding grants) witnessed a positive value which was 0.16 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	Budget FY22 as % of Budget FY21	Budget FY22 as % of Revised Budget FY21	Budget FY22 as % of Actual FY21	Actual FY22 (up to October)	Actual FY22 (up to October) 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	18,176	18.7
LGRD	5,899	5,793	5,570	1.9	96.1	6,359	107.8	109.8	114.2	1,182	18.6
Defense	32,755	32,010	35,234	12.3	110.1	35,449	108.2	110.7	100.6	2,481	7.0
POS	25,023	23,709	22,145	7.7	93.4	25,898	103.5	109.2	116.9	6,508	25.1
Edu	44,079	42,418	40,087	14.0	94.5	48,229	109.4	113.7	120.3	13,844	28.7
Health	16,747	17,607	13,700	4.8	77.8	17,172	102.5	97.5	125.4	3,275	19.1
SSW	24,950	23,890	22,127	7.7	92.6	27,232	109.1	114.0	123.1	2,937	10.8
Housing	1,744	1,617	1,535	0.5	94.9	1,803	103.4	111.4	117.4	181	10.0
RCRA	2,649	2,203	2,013	0.7	91.4	2,315	87.4	105.1	115.0	413	17.9
F&E	119	93	85	0.0	91.0	117	98.9	126.1	138.6	25	21.1
Agri	18,113	16,885	14,903	5.2	88.3	18,686	103.2	110.7	125.4	1,902	10.2
IES	1,295	1,194	1,164	0.4	97.5	1,352	104.4	113.2	116.1	554	41.0
TC (Tarns & Com)	10,341	9,669	8,624	3.0	89.2	10,859	105.0	112.3	125.9	1,151	10.6
Interest Payment	63,801	63,823	70,606	24.7	110.6	68,589	107.5	107.5	97.1	20,657	30.1
Total	348,180	323,690	286,378	100	88.5	361,504	103.8	111.7	126.2	73,286	20.3

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 October 2021, spending in Industries and Economic Services (IES), Interest payment, Education (Edu), Public order and safety (POS), and Fuel and Energy (F&E) were on the higher side. Sectors like Defense,

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

Housing, Transport and Communication (Trans & Com), Social Security and Welfare (SSW), and Agriculture had lesser spending in operating expenditure.

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 October)	37.1	29.2	1.6	2.6	28.2	1.3

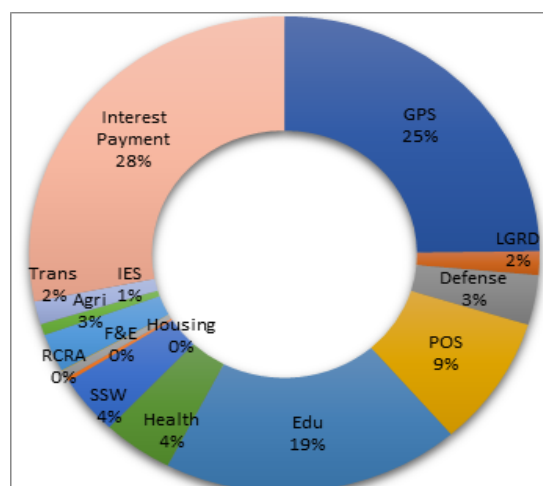
Note:

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 October 2021, among all categories expenditure on Administration sector was the highest and share in actual expenditure of Social infrastructure and Interest Payment increased.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY22
(Up to October 2021)



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

- Individually the largest share goes to Interest Payment (28 percent) followed by General Public Service (25 percent), Education (19 percent), and Public Order & Safety (09 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to October 2021)

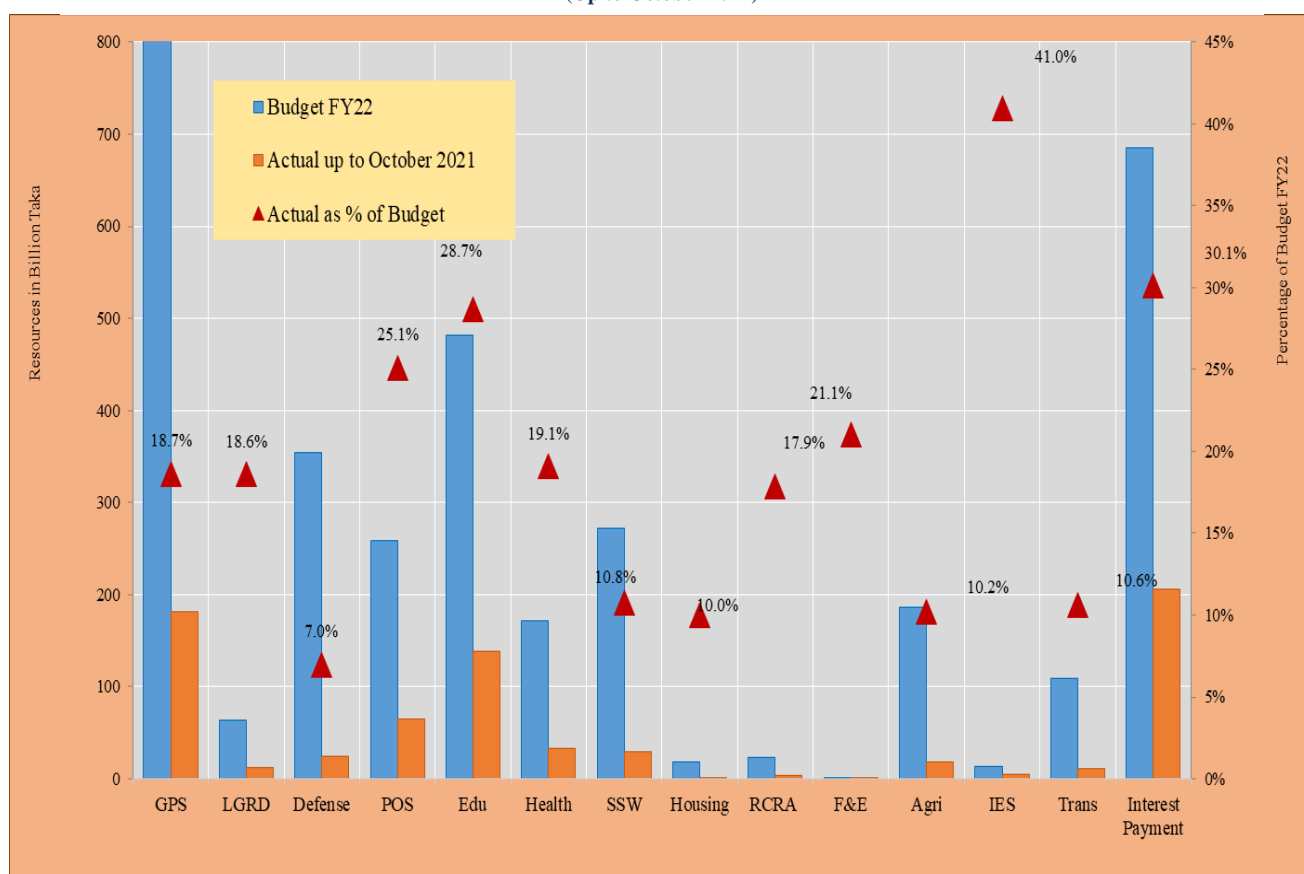


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Industries, Jute, Textiles, Commerce, Labor & Overseas Education (41.0%), Interest Payment (30.1%), Education (28.7%), Public Order and Safety (25.1%), and Fuel & Energy (21.1%) sectors 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 October is 20.3 percent of the budget estimate, which was 22.3 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 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), Foreign Financial Assets (FFA) Programme Financed from Operating Budget (PFNDB). Status of actual spending up to October 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 October 2021)

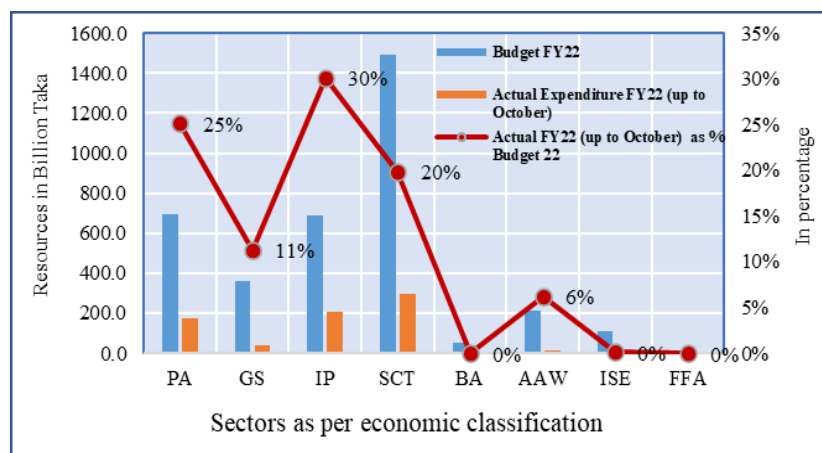
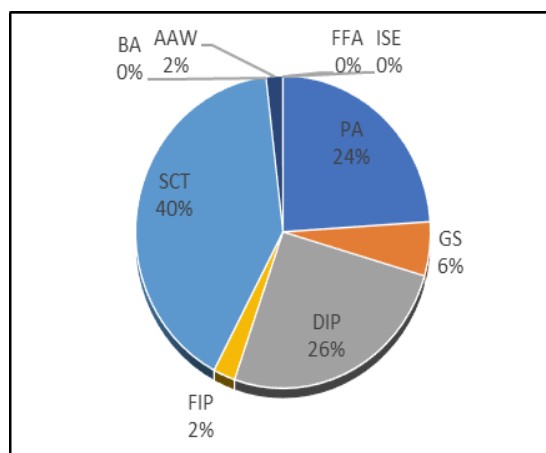


Figure 4: Share of Different Categories in Total Actual Spending in FY22 (up to October 2021)



Up to October 2021, utilization rate of total operating expenditure is 20.3 percent. For some categories, like interest payment (30%), and pay and allowances (25%) 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 October 2021, actual expenditure is 8.3 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 9.1 percent of the revised budget.
- During this period Agriculture, Fisheries and Livestock (19.34 percent), Industries, Jute, Textiles, Commerce, Labor & Overseas (15.89 percent), Recreation, Culture and Religious Affairs (15.67 percent), and LGRD (11.08 percent) sector made the highest utilization of allocated resources.

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.

- Some of the sectors with large allocation like Health, Defence, POS, and GPS showed a less-than-average performance.

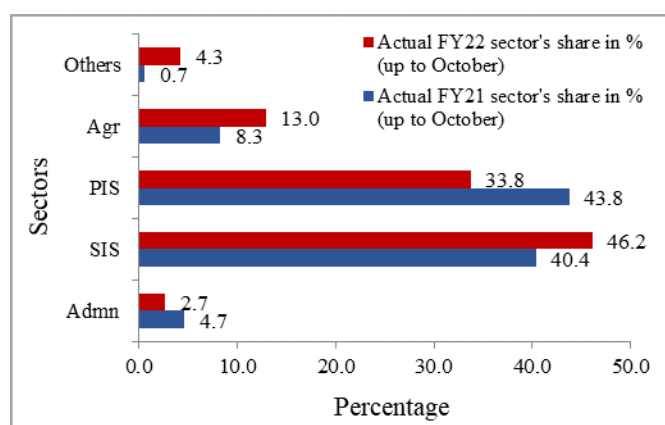
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2020-21						Fiscal Year 2021-22					
	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to October)	Sector's Share in Actual (up to October (%))	Actual FY21 as % of Revised FY21	Budget FY22	Actual FY22 (up to October)	Budget FY22 as % of Revised FY21	Budget FY22 as % of Actual FY21	Actual FY22 (up to October as % of Budget FY22)	Actual FY22 sector's share in % (up to October)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	12,496	12,564	8,546	756	3.99	68.02	15,271	424	121.55	178.70	2.78	2.16
LGRD	33,674	36,632	29,913	2,152	11.35	81.66	35,833	3,970	97.82	119.79	11.08	20.18
Defence	1,672	1,490	213	1	0.01	14.32	1,832	2	122.93	858.46	0.10	0.01
POS	3,646	3,237	2,269	134	0.71	70.10	3,226	111	99.66	142.16	3.44	0.56
Edu	41,682	36,265	31,796	3,723	19.64	87.68	46,649	3,805	128.63	146.71	8.16	19.34
Health	12,500	13,865	7,883	766	4.04	56.85	15,558	482	112.21	197.36	3.10	2.45
SSW	6,649	5,668	4,810	396	2.09	84.87	7,089	496	125.07	147.37	6.99	2.52
HCS	5,193	5,809	4,792	614	3.24	82.49	4,543	333	78.20	94.80	7.33	1.69
RCRA	2,142	2,517	2,006	382	2.02	79.70	2,642	414	104.98	131.71	15.67	2.10
FE	26,640	23,684	22,755	2,763	14.58	96.08	27,367	2,428	115.55	120.26	8.87	12.34
AFL	11,868	12,841	10,840	1,569	8.28	84.42	13,225	2,557	102.99	122.00	19.34	13.00
IES	2,644	3,011	1,827	168	0.89	60.69	2,674	425	88.83	146.36	15.89	2.16
TC	54,238	50,442	40,948	5,531	29.18	81.18	61,170	4,228	121.27	149.38	6.91	21.49
Total	215,045	208,025	168,600	18,954	100.00	81.05	237,079	19,675	113.97	140.62	8.30	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 October, 2021 is presented in **Figure 5**.

- From the graph it appears that up to October, 2021 the maximum share of spending went to Social Infrastructure (46.2 percent) followed by Physical Infrastructure (33.8 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 October, 2021:

Table 4: Revenue Collection Position

(In Crore Taka)

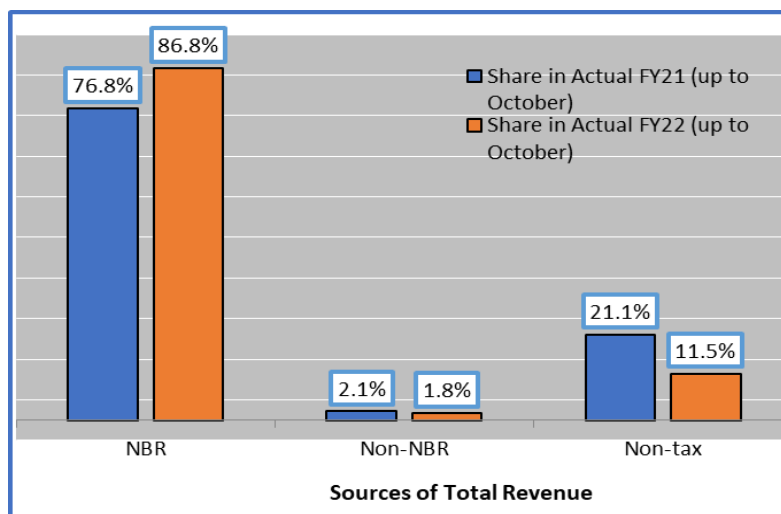
	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21	Actual (October)	Actual FY21 (up to October)	Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY22 (up to October) as % of Budget FY22
Tax Revenue (a+b)	344,997	315,998	269,788	19,041	70,379	346,000	26,145	89,521	25.9
a. NBR	329,999	300,999	263,872	18,543	68,494	330,000	25,610	87,729	26.6
a.1 Income	103,944	95,949	87,338	5,653	22,079	104,951	5,940	23,472	22.4
a.2 VAT	125,162	115,217	103,350	7,396	27,864	127,745	11,315	37,166	29.1
a.3 Import	57,815	48,298	38,575	3,215	9,894	54,465	4,053	12,932	23.7
a.4 Export duty	37,807	37,154	31,592	2,222	8,431	37,907	4,181	13,739	36.2
a.5 Excise	55	54	1	0	0	56	0	1	1.3
a.6 Supplementary Duty	3,686	3,277	2,490	42	166	3,825	63	216	5.7
a.7 Other Taxes	1,530	1,050	527	15	60	1,050	57	204	19.4
b. Non-NBR	14,998	14,999	5,916	498	1,885	16,000	535	1,792	11.2
c. Non-tax Revenue	33,002	35,535	58,814	3,764	18,815	43,001	2,570	11,608	27.0
Total Revenue (a + b + c)	377,999	351,533	328,601	22,805	89,194	389,001	28,715	101,129	26.0
d. Tax-GDP Ratio (base 2015-16)	9.77	8.95	7.64	0.54	1.99	8.77	0.66	2.27	-
e. Revenue-GDP ratio (base 2015-16)	10.71	9.96	9.31	0.65	2.53	9.86	0.73	2.56	-

- Total revenue collection in FY21 was 9.7 percent of GDP and 93.48 percent of the revised budget target.
- Up to October 2021, total revenue collection increased by 13.4 percent compared to the corresponding period of the previous fiscal year (FY21) and achievement as to annual target is 26.0 percent.
- In FY22, total revenue is estimated to be 9.86 percent of GDP. This figure is about 10.7 percent higher than the revised budget estimate of FY21, and 18.4 percent higher than the actual revenue collection in FY21.

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

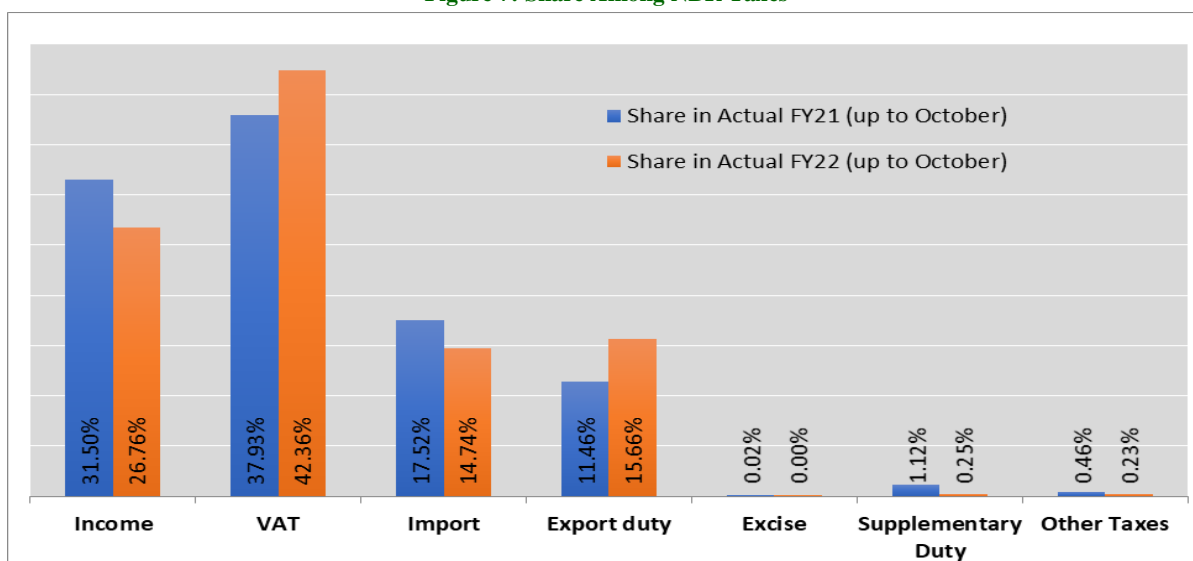
- Major share of the government revenue comes from NBR sources (86.8 percent up to October 2021).
- Growth rates of NBR and Non-NBR tax revenue are 27.2 percent and -4.9 percent respectively. On the other hand, non-tax revenue collection grew by -38.3 percent compared to the corresponding period of the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 25.9 and 27.0 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 (considering the base year 2015-16).
- Tax revenue collection target for FY22 is 8.77 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 October 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 42.4 percent was collected from VAT, 26.8 percent from Income Tax, 15.7 percent from Export Duty, 14.7 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 October	Accounts 2021-22 up to October
	Budget	Revised	Accounts October		Budget	Accounts October		
1	2	3	4	5	6	7	8	9
Revenues	378,002	351,534	22,805	328,651	389,003	28,735	89,195	101,171
Tax Revenue	344,999	315,999	19,041	269,790	346,001	26,165	70,379	89,562
Non-Tax Revenue	33,002	35,535	3,764	58,862	43,003	2,571	18,815	11,609
Foreign Grants	4,013	3,985	0	2,317	3,490	2	0	2
Revenue and Foreign Grants	382,014	355,519	22,805	330,968	392,492	28,737	89,195	101,173
Non-Development Expenditure	348,180	323,688	21,692	285,830	361,500	20,917	72,295	73,286
Net Outlay for Food Account Operation	567	2,553	434	4,246	597	759	2,725	4,617
Loans & Advances (Net)	4,210	4,717	723	593	4,506	-1,273	-377	-2,619
Development Expenditure	215,043	208,025	5,535	168,600	237,078	7,187	18,954	19,675
Development Program financed from Revenue Budget	2,522	3,239	6	2,721	3,176	12	28	33
Non-ADP Project	4,722	4,610	200	4,108	5,990	49	229	49
Annual Development Programme	205,145	197,643	5,320	159,605	225,324	7,112	18,688	19,579
Non-ADP FFW and Transfer	2,654	2,532	9	2,166	2,588	14	9	15
Total Expenditure	567,999	538,983	28,384	459,269	603,680	27,588	93,598	94,959
Overall Balance (Including Grants)	-185,985	-183,464	-5,579	-128,301	-211,188	1,149	-4,403	6,213
(In percent of GDP, base 2015-16)	-5.27	-5.20	-0.16	-3.63	-5.36	0.03	-0.12	0.16
Overall Balance (Excluding Grants)	-189,997	-187,449	-5,579	-130,618	-214,678	1,147	-4,403	6,211
(In percent of GDP, base 2015-16)	-5.38	-5.31	-0.16	-3.70	-5.44	0.03	-0.12	0.16

- In FY21, actual budget deficit (excluding grants) as percentage of GDP was 3.7 percent. Including grants it was 3.6 percent of GDP;
- Budget deficit (excluding grants) for FY22 is estimated to be 5.44 percent of GDP. Including grants the deficit is expected to be 5.36 percent of GDP;
- For FY22, actual overall balance up to October, 2021 (excluding grants) witnesses a positive value which was 0.16 percent of GDP.

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

5.0 Financing

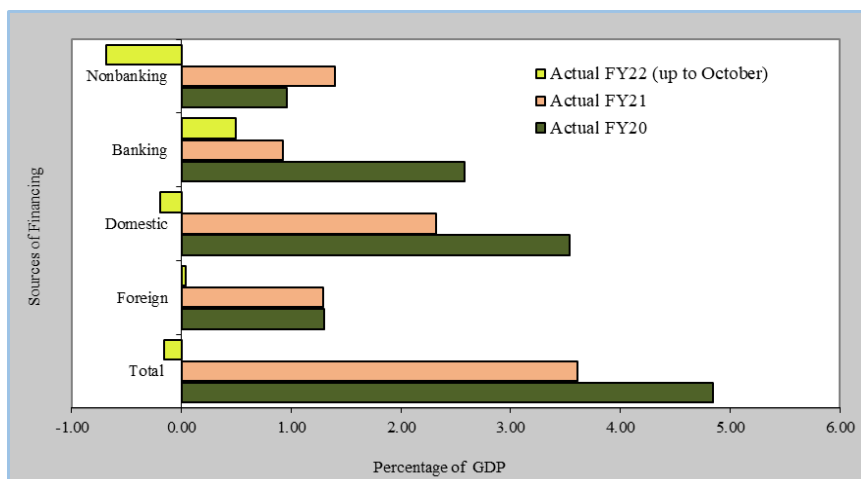
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year: 2021-22		Accounts FY21 up to October	Accounts FY22 up to October
	Budget	Revised	Accounts October		Budget	Accounts October		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing- Net	76,004	68,414	-276	45,463	97,738	2,230	2,214	1,527
1.1 Foreign Borrowing	88,824	80,954	664	57,481	112,188	3,315	6,345	6,237
1.2 Amortization	-12,820	-12,540	-940	-12,018	-14,450	-1,086	-4,130	-4,710
2.0 Domestic Borrowing	109,983	115,052	5,856	81,966	113,453	-3,380	2,189	-7,744
2.1 Borrowing from Banking System (Net)	84,980	79,749	2,243	32,673	76,452	4,942	14,008	19,425
2.1.1 Long-Term Debt (Net)	53,654	60,749	7,722	50,692	51,600	4,101	23,435	12,681
2.1.2 Short-Term Debt (Net)	31,326	19,000	-5,479	-18,019	24,852	842	-9,427	6,744
2.2 Non-Bank Borrowing (Net)	25,003	35,303	3,613	49,293	37,001	-8,322	-11,819	-27,169
2.2.1 National Savings Schemes (Net)	20,000	30,302	4,031	43,040	32,000	1,441	16,147	11,354
2.2.2 Others	5,003	5,001	-418	6,253	5,001	-9,763	-27,967	-38,523
Total - Financing:	185,987	183,466	5,580	0	211,191	-1,150	4,403	-6,217
GDP (base: 2015-16)	3,530,185	3,530,185	3,530,185	3,530,185	3,943,301	3,943,301	3,530,185	3,943,301
(In percent of GDP) (base: 2015-16):	5.27	5.20	0.16	0.00	5.36	-0.03	0.12	-0.16

Figure 8: Sources of Financing Deficit



For FY22, up to October, total financing is negative and overall balance is positive.

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2020-21					Fiscal Year 2021-22		
	Budget FY21	Revised Budget FY21	Actual FY21 (October)	Actual FY21 (up to October)	Actual FY21	Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)
General Public Services	100,665	82,779	4,019	14,136	48,585	97,443	6,387	18,176
LGRD	5,899	5,793	242	879	5,570	6,359	357	1,182
Defence	32,755	32,010	3,006	7,977	35,234	35,449	276	2,481
Public Order and safety	25,023	23,709	1,566	5,874	22,145	25,898	1,599	6,508
Education & technology	44,079	42,418	4,110	13,389	40,087	48,229	3,994	13,844
Health	16,747	17,607	989	3,380	13,700	17,172	784	3,275
Social Security and Welfare	24,950	23,890	1,655	3,062	22,127	27,232	1,312	2,937
Housing	1,744	1,617	43	171	1,535	1,803	49	181
Recreation, Culture and Religious Affairs	2,649	2,203	135	484	2,013	2,315	111	413
Fuel and Energy	119	93	5	24	85	117	5	25
Agriculture	18,113	16,885	475	1,810	14,903	18,686	476	1,902
Industrial & Economic Services	1,295	1,194	135	359	1,164	1,352	166	554
Transport and Communication	10,341	9,669	512	1,849	8,624	10,859	227	1,151
Interest	63,801	63,823	4,800	18,901	70,606	68,589	5,172	20,657
Total – Operating Revenue Expenditure	348,180	323,690	21,692	72,295	286,378	361,504	20,917	73,286

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 (October)	Actual FY21 (up to October)	Actual FY21	Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY22 (up to October) as % Budget FY22
Sub-total = GPS	48,585	100,665	82,779	4,019	14,136	48,585	97,443	6,387	18,176
Office of the President	19	27	26	1	7	19	29	1	7
Parliament	228	332	312	17	58	228	334	16	56
Prime Minister's Office	561	621	604	54	173	561	680	28	148
Cabinet Division	112	240	224	4	30	112	183	4	15
Election Commission	501	1,095	1,005	38	81	501	1,010	40	99
Ministry of Public Administration	1,784	2,774	2,634	121	492	1,784	2,994	185	561
Public Service Commission	51	78	69	3	12	51	79	5	20
Finance Division	40,671	90,544	73,380	3,599	11,607	40,671	87,027	5,736	15,983
Internal Resources Division	1,459	2,637	2,406	100	342	1,459	2,735	80	315
Financial Institutions Division	1,943	105	85	0	1,022	1,943	122	252	783
Economic Relations Division	267	293	275	7	19	267	326	10	80
Planning Division/2	69	90	80	5	21	69	92	4	20
Implementation, Monitoring and Evaluation Division	28	56	30	1	6	28	51	1	6

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (October)	Actual FY21 (up to October)	Actual FY21	Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY22 (up to October) as % Budget FY22
Statistics and Informatics Division	161	259	205	12	46	161	252	16	51
Ministry of Foreign Affairs	731	1,514	1,444	57	221	731	1,526	10	31
Sub-total = LGRD	5,570	5,899	5,793	242	879	5,570	6,359	357	1,182
Local Government Division	4,335	4,881	4,818	215	706	4,335	5,322	210	736
Rural Development and Co-operatives Division	869	648	605	21	160	869	652	144	433
Ministry of Chittagong Hill Tracts Affairs	366	371	371	6	13	366	386	3	12
Sub-total = Defence	35,234	32,755	32,010	3,006	7,977	35,234	35,449	276	2,481
Ministry of Defence - Defence Services	33,648	31,274	30,558	2,895	7,578	33,648	33,616	412	2,383
Ministry of Defence - Others Services	1,549	1,440	1,413	109	392	1,549	1,789	-135	96
Armed Forces Division	37	41	39	2	7	37	44	0	3
Sub-total=POS	22,145	25,023	23,709	1,566	5,874	22,145	25,898	1,599	6,508
Supreme Court	169	223	187	13	50	169	225	13	51
Law and Justice Division	1,029	1,363	1,313	93	354	1,029	1,464	88	336
Public Security Division	18,852	20,765	19,871	1,342	5,023	18,852	21,485	1,353	5,457
Legislative and Parliamentary Affairs Division	27	34	32	1	8	27	36	4	11
Anti Corruption Commission	79	125	110	6	25	79	138	6	28
Security Services Division	1,989	2,513	2,196	111	415	1,989	2,550	135	624
Sub-total = Edu	40,087	44,079	42,418	4,110	13,389	40,087	48,229	3,994	13,844
Ministry of Primary and Mass Education	14,466	15,536	15,259	1,280	4,871	14,466	18,292	1,184	4,998
Secondary and Higher Education Division	19,280	21,252	20,162	2,266	6,648	19,280	22,166	2,304	6,915
Ministry of Science and Technology	533	557	542	56	180	533	570	53	179
Information and Communication Technology Division	295	366	363	43	62	295	358	45	66
Technical and Madrasah Education Division	5,514	6,368	6,092	467	1,629	5,514	6,843	407	1,686
Sub-total = Health	13,700	16,747	17,607	989	3,380	13,700	17,172	784	3,275
Health Services Division	10,757	12,830	13,755	764	2,525	10,757	12,914	598	2,403
Medical Education and Family Welfare Division	2,943	3,917	3,852	225	855	2,943	4,259	186	872
Sub-total = SSW	22,127	24,950	23,890	1,655	3,062	22,127	27,232	1,312	2,937
Ministry of Social Welfare	7,292	7,519	7,476	1,235	1,372	7,292	8,606	294	520
Ministry of Women and Children Affairs	3,156	3,183	3,228	62	125	3,156	3,333	236	291
Ministry of Food	3,668	4,883	3,895	1	14	3,668	4,032	1	16
Ministry of Disaster Management and Relief	4,329	5,345	5,297	350	424	4,329	5,319	34	223
Ministry of Liberation Affairs	3,682	4,020	3,994	7	1,128	3,682	5,941	748	1,886

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (October)	Actual FY21 (up to October)	Actual FY21	Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY22 (up to October) as % Budget FY22
Sub-total = HCS	1,535	1,744	1,617	43	171	1,535	1,803	49	181
Ministry of Housing and Public Works	1,535	1,744	1,617	43	171	1,535	1,803	49	181
Sub-total = RCRA	2,013	2,649	2,203	135	484	2,013	2,315	111	413
Ministry of Information	720	777	745	45	220	720	810	43	158
Ministry of Cultural Affairs	308	358	339	30	72	308	367	31	76
Ministry of Religious Affairs	193	268	221	1	34	193	296	1	33
Ministry of Youth and Sports	792	1,245	897	60	157	792	842	36	146
Sub-total = FE	85	119	93	5	24	85	117	5	25
Energy and Mineral Resources Division	52	69	57	4	14	52	68	4	15
Power Division	33	49	36	1	10	33	49	1	10
Sub-total = Agr	14,903	18,113	16,885	475	1,810	14,903	18,686	476	1,902
Ministry of Agriculture/3	10,607	12,893	11,813	273	865	10,607	13,167	270	921
Ministry of Fisheries and Livestock	962	1,581	1,547	80	277	962	1,649	88	287
Ministry of Environment and Forest	562	648	623	35	128	562	681	36	155
Ministry of Land	1,011	1,171	1,136	79	307	1,011	1,233	78	312
Ministry of Water Resources	1,760	1,820	1,765	8	232	1,760	1,956	5	227
Sub-total = IES	1,164	1,295	1,194	135	359	1,164	1,352	166	554
Ministry of Commerce	169	253	222	10	39	169	288	15	34
Ministry of Labour and Employment	97	130	162	7	27	97	179	8	30
Ministry of Industries	475	381	331	81	165	475	358	108	387
Ministry of Expatriates' Welfare and Overseas Employment	251	325	288	21	80	251	320	12	56
Ministry of Textiles and Jute	173	206	190	15	48	173	207	23	46
Sub-total = TC	8,624	10,341	9,669	512	1,849	8,624	10,859	227	1,151
Road Transport and Highways Division	3,938	4,616	4,357	210	516	3,938	4,900	153	679
Ministry of Railways	2,904	3,835	3,508	218	816	2,904	3,984	1	3
Ministry of Shipping	674	734	717	4	172	674	783	4	172
Ministry of Civil Aviation and Tourism	44	55	45	1	9	44	49	1	11
Posts and Telecommunications Division	1,062	1,096	1,038	79	336	1,062	1,135	68	284
Bridges Division	3	6	4	0	1	3	7	0	1
Sub-total = Interest	70,606	63,801	63,823	4,800	18,901	70,606	68,589	5,172	20,657
Domestic	66,319	58,253	58,500	4,554	17,270	66,319	62,000	4,931	18,894
Foreign	4,287	5,548	5,323	246	1,632	4,287	6,589	241	1,763
Total Operating Revenue Expenditure	286,378	348,180	323,690	21,692	72,295	286,378	361,504	20,917	73,286

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to October)	Budget FY22	Actual FY22 (up to October)	Actual FY21 (up to October) as % of Budget FY21	Actual FY22 (up to October) as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	19,786	69,746	17,552	30.0	25.2
Pay of Officers	10,486	10,260	8,727	2,882	11,091	2,693	27.5	24.3
Pay of Establishment	24,756	24,650	23,051	7,482	25,751	6,558	30.2	25.5
Allowances	30,618	30,707	27,113	9,422	32,904	8,301	30.8	25.2
Goods and Services	34,744	34,120	30,518	5,102	36,162	4,093	14.7	11.3
Supplies and Services	25,502	25,196	21,714	4,078	26,121	3,130	16.0	12.0
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	1,024	10,041	963	11.1	9.6
Interest Payments	63,799	63,823	70,606	18,901	68,589	20,657	29.6	30.1
Domestic	58,251	58,500	66,319	17,270	62,000	18,894	29.6	30.5
Foreign	5,548	5,323	4,287	1,632	6,589	1,763	29.4	26.8
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	24,043	149,236	29,612	16.8	19.8
Subsidies	38,648	36,326	27,639	4,303	34,499	3,845	11.1	11.1
Grants in Aid	63,195	58,616	48,611	12,848	69,945	17,628	20.3	25.2
Pensions and Gratuities	27,637	27,585	18,711	5,954	28,209	4,825	21.5	17.1
Others	2,886	1,868	2,456	938	4,957	630	32.5	12.7
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	67,832	328,842	71,914	21.8	21.9
Acquisition of Assets and Works (B)	20,797	18,482	19,709	2,571	21,467	1,346	12.4	6.3
Acquisition of Assets	19,403	17,420	18,850	2,478	20,309	1,175	12.8	5.8
Acquisition of Land	1,394	1,062	858	93	1,158	171	6.7	14.8
Total - Augmented Operating Recurrent Expenditure (A+B):	332,488	321,029	285,601	70,404	350,309	73,260	21.2	20.9
Investments in Shares and Equities (C)	15,648	2,614	228	61	11,148	13	0.4	0.1
Share Capital	15,648	2,614	11	61	11,148	13	0.4	0.1
Foreign Financial Assests (F)	45	45	0	0	45	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	36,490	21,141	19,937	2,632	32,659	1,358	7.2	4.2
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	348,181	323,688	285,830	70,465	361,501	73,272	20.2	20.3

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (October)	Actual FY21 (up to October)	Actual FY21	Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY21 (up to October) as % of Revised Budget FY21	Actual FY22 (up to October) as % Budget FY22
Sub-total = GPS	12,495.85	12,563.95	329.62	755.68	8,545.85	15,271.23	89.99	424.27	6.01	2.78
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	83.99	335.03	2,653.57	3,227.03	15.10	137.41	9.01	4.26
Cabinet Division	18.56	43.74	0.00	0.00	0.65	55.12	0.01	0.04	0.00	0.08
Election Commission	621.57	789.99	5.51	132.99	589.85	718.28	1.82	92.45	16.83	12.87
Ministry of Public Administration	518.29	346.90	32.59	33.41	291.59	782.39	5.90	106.22	9.63	13.58
Public Service Commission	26.73	27.95	0.07	0.14	16.94	36.16	0.08	0.25	0.49	0.69
Finance Division	3,810.77	2,859.84	3.24	7.72	1,824.01	4,762.90	23.84	32.29	0.27	0.68
Internal Resources Division (IRD)	456.40	289.56	0.20	1.12	137.83	387.91	0.22	4.72	0.39	1.22
Financial Institutions Division	2,274.29	2,499.17	199.57	236.61	2,592.27	2,437.34	35.62	38.83	9.47	1.59
Economic Relations Division	57.48	51.90	0.67	1.78	37.82	66.42	0.59	1.34	3.44	2.02
Planning Division/2	1,157.90	1,411.33	0.86	2.24	105.83	1,040.67	0.82	2.77	0.16	0.27
Implementation Monitoring and Evaluation Division	92.57	124.83	0.02	0.04	121.01	205.85	0.14	0.59	0.03	0.28
Statistics and Informatics Division	124.46	321.69	2.52	3.24	151.58	1,421.23	1.45	2.96	1.01	0.21
Ministry of Foreign Affairs	118.82	79.32	0.35	1.35	22.44	129.18	4.40	4.40	1.71	3.41
Sub-total = LGRD	33,674.49	36,632.16	1,057.10	2,151.90	29,913.39	35,833.43	1,563.53	3,969.53	5.87	11.08
Local Government Division	31,222.32	34,175.94	971.04	1,952.73	27,875.51	33,897.77	1,481.78	3,737.04	5.71	11.02
Rural Development and Co-operatives Division	1,587.72	1,631.90	42.37	129.25	1,395.06	1,139.33	24.35	104.99	7.92	9.21
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	43.69	69.91	642.81	796.33	57.39	127.50	8.48	16.01
Sub-total = Defence	1,672.47	1,489.94	0.41	1.43	213.35	1,831.54	1.06	1.84	0.10	0.10
Ministry of Defence - Defence Services	1,672.47	1,489.94	0.41	1.43	213.35	1,831.54	1.06	1.84	0.10	0.10
Sub-total=POS	3,646.13	3,237.19	126.48	133.81	2,269.30	3,226.13	68.17	110.99	4.13	3.44
Law and Justice Division	375.67	403.22	10.02	10.08	202.89	349.39	10.84	10.88	2.50	3.11
Public Security Division	1,895.23	1,790.51	32.28	36.48	1,298.43	1,597.08	44.77	73.54	2.04	4.60
Legislative and Parliamentary Affairs Division	5.71	6.24	0.57	0.72	4.61	0.60	0.15	0.40	11.49	66.80
Anti Corruption Commission	24.56	11.21	0.03	0.04	8.17	21.15	0.00	0.03	0.32	0.12
Security Services Division	1,344.96	1,026.01	83.59	86.49	755.21	1,257.91	12.42	26.14	8.43	2.08
Sub-total = Edu	41,682.34	36,265.33	1,259.10	3,723.34	31,796.04	46,648.79	2,057.28	3,805.42	10.27	8.16
Ministry of Primary and Mass Education	9,403.55	10,685.81	246.63	740.16	8,703.56	8,022.49	350.54	933.01	6.93	11.63
Secondary and Higher Education Division	11,865.23	12,522.88	357.95	1,220.89	10,334.20	14,319.51	570.23	831.33	9.75	5.81
Ministry of Science and Technology	17,388.94	10,903.69	580.28	1,402.64	11,053.68	20,633.86	816.87	1,568.79	12.86	7.60
Information and Communication Technology Division	1,048.63	667.70	21.53	160.60	564.05	1,362.47	29.15	173.94	24.05	12.77
Technical and Madrasah	1,975.99	1,485.25	52.72	199.05	1,140.55	2,310.46	290.49	298.35	13.40	12.91

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (October)	Actual FY21 (up to October)	Actual FY21	Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY21 (up to October) as % of Revised Budget FY21	Actual FY22 (up to October) as % Budget FY22
Education Division										
Sub-total = Health	12,499.58	13,865.19	310.42	765.53	7,883.03	15,558.22	214.76	481.85	5.52	3.10
Health Services Division	10,053.86	11,979.34	239.65	595.49	6,364.02	13,000.19	191.04	425.99	4.97	3.28
Medical Education and Family Welfare Division	2,445.72	1,885.85	70.77	170.04	1,519.02	2,558.03	23.72	55.86	9.02	2.18
Sub-total = SSW	6,648.67	5,668.18	206.58	395.81	4,810.38	7,088.92	142.68	495.62	6.98	6.99
Ministry of Social Welfare	402.01	444.91	7.58	13.83	301.11	519.12	5.19	12.17	3.11	2.34
Ministry of Women and Children Affairs	676.29	556.92	15.58	54.03	433.00	857.46	24.73	91.76	9.70	10.70
Ministry of Food	595.00	405.76	17.58	39.90	226.01	679.38	22.93	66.75	9.83	9.83
Ministry of Disaster Management and Relief	4,490.37	4,016.28	160.93	277.68	3,658.50	4,631.37	83.46	307.36	6.91	6.64
Ministry of Liberation Affairs	485.00	244.31	4.92	10.36	191.76	401.59	6.37	17.59	4.24	4.38
Sub-total = HCS	5,193.22	5,808.72	223.11	614.48	4,791.78	4,542.69	244.66	333.09	10.58	7.33
Ministry of Housing and Public Works	5,193.22	5,808.72	223.11	614.48	4,791.78	4,542.69	244.66	333.09	10.58	7.33
Sub-total = RCRA	2,141.70	2,517.13	53.41	381.96	2,006.27	2,642.41	160.39	413.94	15.17	15.67
Ministry of Information	262.56	248.25	6.08	22.54	93.90	198.57	2.44	12.59	9.08	6.34
Ministry of Cultural Affairs	220.86	182.19	15.30	16.01	160.22	220.38	12.30	31.75	8.79	14.41
Ministry of Religious Affairs	1,424.99	1,856.90	26.73	329.12	1,577.17	1,943.57	126.66	345.60	17.72	17.78
Ministry of Youth and Sports	233.29	229.79	5.29	14.30	174.98	279.89	19.00	24.00	6.22	8.57
Sub-total = FE	26,639.55	23,683.96	585.41	2,762.59	22,755.44	27,366.68	700.74	2,428.49	11.66	8.87
Energy and Mineral Resources Division	1,835.62	1,748.79	0.00	203.87	1,405.27	2,017.92	35.25	73.13	11.66	3.62
Power Division	24,803.93	21,935.17	585.41	2,558.72	21,350.17	25,348.76	665.49	2,355.36	11.66	9.29
Sub-total = Agr	11,868.17	12,840.63	376.04	1,568.59	10,839.62	13,224.74	763.68	2,557.46	12.22	19.34
Ministry of Agriculture/3	2,543.98	2,397.18	27.06	328.65	2,318.97	3,029.64	46.75	382.76	13.71	12.63
Ministry of Fisheries and Livestock	1,611.80	1,977.83	11.66	52.82	1,728.64	1,787.80	47.69	163.76	2.67	9.16
Ministry of Environment and Forest	598.74	413.56	4.43	6.51	338.95	541.68	7.72	19.54	1.58	3.61
Ministry of Land	844.23	687.21	6.87	7.30	395.56	994.70	8.80	27.31	1.06	2.75
Ministry of Water Resources	6,269.42	7,364.85	326.02	1,173.30	6,057.51	6,870.92	652.72	1,964.08	15.93	28.59
Sub-total = IES	2,644.13	3,010.59	21.46	168.36	1,827.19	2,674.21	134.55	425.02	5.59	15.89
Ministry of Commerce	365.41	203.89	0.16	0.59	140.34	395.46	0.32	2.38	0.29	0.60
Ministry of Labour and Employment	220.42	185.92	3.14	11.19	74.89	185.73	3.62	8.43	6.02	4.54
Ministry of Industries	1,233.58	1,748.36	0.88	128.10	1,048.88	1,226.47	119.11	356.23	7.33	29.05
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	7.51	12.42	283.54	382.05	9.46	19.28	3.54	5.05
Ministry of Textiles and Jute	508.32	522.02	9.78	16.07	279.54	484.50	2.04	38.70	3.08	7.99
Sub-total = GPS	54,238.32	50,441.56	985.89	5,530.61	40,948.47	61,169.57	1,045.30	4,227.65	10.96	6.91
Road Transport and Highways Division	24,825.41	25,761.42	816.37	2,475.22	22,382.93	28,041.67	816.52	2,263.64	9.61	8.07
Ministry of Railways	12,491.30	11,988.35	57.54	772.43	8,417.88	13,558.14	0.00	0.00	6.44	0.00

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (October)	Actual FY21 (up to October)	Actual FY21	Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)	Actual FY21 (up to October) as % of Revised Budget FY21	Actual FY22 (up to October) as % Budget FY22
Ministry of Shipping	3,265.15	3,959.64	109.62	551.25	3,225.35	4,354.05	65.25	595.18	13.92	13.67
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	0.00	158.24	2,711.32	3,982.88	101.20	101.20	5.38	2.54
Posts and Telecommunications Division	2,050.39	1,189.95	2.35	33.91	270.95	1,420.09	62.34	78.10	2.85	5.50
Bridges Division	7,972.83	4,603.37	0.00	1,539.55	3,940.04	9,812.74	0.00	1,189.53	33.44	12.12
Total Development Revenue Expenditure	215,044.62	208,024.54	5,535.03	18,954.08	168,600.12	237,078.57	7,186.80	19,675.18	9.11	8.30

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2020-21					Fiscal Year 2021-22		
		Budget FY21	Revised Budget FY21	Actual FY21 (October)	Actual FY21 (up to October)	Actual FY21	Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)
Tax Revenue (a+b)	221,981.4	344,997.3	315,998.2	19,041.0	70,379.4	269,787.8	345,999.9	26,144.6	89,520.9
a. NBR	216,037.4	329,999.0	300,999.1	18,543.5	68,493.9	263,872.0	329,999.6	25,609.5	87,729.1
a.1 Income	75,420.0	103,944.1	95,949.0	5,652.8	22,079.0	87,338.2	104,951.0	5,940.5	23,472.1
a.2 VAT	81,048.7	125,162.1	115,217.0	7,396.4	27,864.1	103,350.0	127,745.1	11,315.2	37,165.5
a.3 Import	32,530.0	57,814.5	48,298.0	3,215.4	9,894.3	38,574.6	54,465.3	4,053.1	12,932.2
a.4 Export	23,720.9	37,807.2	37,154.1	2,222.0	8,430.5	31,591.7	37,907.2	4,181.4	13,738.8
a.4 Excise	77.4	55.5	54.0	0.0	0.0	0.6	56.0	0.0	0.7
a.5 Sup	2,297.0	3,685.7	3,277.0	41.8	166.2	2,490.3	3,825.0	62.6	216.2
a.6 Other Taxes	943.4	1,529.9	1,050.0	15.1	59.8	526.6	1,050.0	56.7	203.6
b. Non-NBR	5,944.0	14,998.3	14,999.1	497.5	1,885.4	5,915.7	16,000.4	535.1	1,791.7
b.1 Narcotics & Liquor	73.6	118.7	125.5	5.5	22.7	78.9	137.6	7.6	24.9
b.2 Vehicles	1,568.5	797.5	797.5	126.0	499.9	1,504.2	800.0	136.9	461.9
b.3 Land Revenue	666.6	1,668.2	1,662.2	66.3	297.4	917.0	1,882.2	71.4	235.2
b.4 Stamp Duty	3,012.1	11,851.0	11,851.0	245.0	886.4	2,906.6	12,617.1	280.2	947.8
b.5 Surcharge	623.1	562.9	562.8	54.6	179.0	509.1	563.4	38.8	121.8
c. Non-tax Revenue	43,930.7	33,002.1	35,534.8	3,764.1	18,814.5	58,813.6	43,001.1	2,570.3	11,607.7
c.1 Dividend and Profit	3,471.8	1,747.7	1,688.5	148.5	534.0	1,909.4	2,063.3	264.4	3,636.0
c.2 Interest	1,911.8	8,717.3	12,692.7	153.6	6,624.3	8,069.1	15,587.6	72.2	526.3
c.3 Administrative Fees and Charges	2,377.6	6,513.2	6,465.6	164.1	677.1	2,038.8	7,207.8	193.6	677.3
c.4 Fines, Penalties and Forfeiture	603.3	494.8	421.9	70.4	255.2	893.9	461.8	111.2	347.3
c.5 Receipts for Services Rendered	4,322.0	4,965.5	4,937.6	348.9	865.9	3,267.3	5,456.1	535.5	1,230.4
c.6 Rents, Leases and Recoveries	494.8	576.2	448.9	34.7	182.7	698.5	459.3	48.3	197.1
c.7 Tolls and Levies	680.0	810.1	809.5	69.9	255.7	791.7	1,004.0	80.8	268.5
c.8 Non-Commercial Sales	1,794.2	2,796.5	2,378.0	86.9	290.2	1,873.7	3,319.8	166.6	545.6
c.9 Other Non-Tax Revenue and Receipts	28,089.5	6,037.9	5,481.9	2,682.9	9,099.7	39,025.3	7,112.3	1,092.0	4,162.0
c. 10 Capital Revenue	185.6	342.8	210.2	4.2	29.8	245.9	329.0	5.8	17.3

		Fiscal Year 2020-21					Fiscal Year 2021-22		
	Actual FY20	Budget FY21	Revised Budget FY21	Actual FY21 (October)	Actual FY21 (up to October)	Actual FY21	Budget FY22	Actual FY22 (October)	Actual FY22 (up to October)
Total Revenue (a+b+c)	265,912.1	377,999.4	351,532.9	22,805.0	89,193.9	328,601.4	389,001.0	28,714.9	101,128.6
d. Tax-GDP Ratio (base 2015-16)	9.86	9.77	8.95	0.54	1.99	7.64	8.77	0.66	2.27
e. Revenue-GDP ratio (base 2015-16)	11.82	10.71	9.96	0.65	2.53	9.31	9.86	0.73	2.56

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 October/Actual FY21 up to October)*100	(Actual FY22 up to October/ Budget FY22)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	91.6	128.2	109.5	82.1	127.2	25.9
a. NBR	91.2	125.1	109.6	80.3	128.1	26.6
a.1 Income	92.3	120.2	109.4	26.6	106.3	22.4
a.2 VAT	92.1	123.6	110.9	31.5	133.4	29.1
a.3 Import	83.5	141.2	112.8	11.7	130.7	23.7
a.4 Export	98.3	120.0	102.0	9.6	163.0	36.2
a.4 Excise	97.4	9507.6	103.7	0.0	1885.0	1.3
a.5 Sup	88.9	153.6	116.7	0.8	130.1	5.7
a.6 Other Taxes	68.6	199.4	100.0	0.2	340.6	19.4
b. Non-NBR	100.0	270.5	106.7	1.8	95.0	11.2
b.1 Narcotics & Liquor	105.7	174.5	109.6	0.0	109.6	18.1
b.2 Vehicles	100.0	53.2	100.3	0.5	92.4	57.7
b.3 Land Revenue	99.6	205.3	113.2	0.3	79.1	12.5
b.4 Stamp Duty	100.0	434.1	106.5	0.9	106.9	7.5
b.5 Surcharge						
c. Non-tax Revenue	107.7	73.1	121.0	17.9	61.7	27.0
c.1 Dividend and Profit	96.6	108.1	122.2	0.6	680.9	176.2
c.2 Interest	145.6	193.2	122.8	2.5	7.9	3.4
c.3 Administrative Fees and Charges	99.3	353.5	111.5	0.6	100.0	9.4
c.4 Fines Penalties and Forfeiture	85.3	51.7	109.5	0.3	136.1	75.2
c.5 Receipts for Services Rendered	99.4	167.0	110.5	1.0	142.1	22.6
c.6 Rents Leases and Recoveries	77.9	65.8	102.3	0.2	107.9	42.9
c.7 Tolls and Levies	99.9	126.8	124.0	0.2	105.0	26.7
c.8 Non-Commercial Sales	85.0	177.2	139.6	0.6	188.0	16.4
c.9 Other Non-Tax Revenue and Receipts	90.8	18.2	129.7	11.9	45.7	58.5
c.10 Capital Revenue	61.3	133.8	156.5	0.1	57.8	5.2
Total Revenue (a+b+c)	93.0	118.4	110.7	100.0	113.4	26.0

Notes:

Income= Tax on Income/property/profit/wealth
 Import= Import & export duty
 Sup= Supplementary duty
 Ex= Excise taxes
 NL= Narcotics & Liquor
 DP= Dividend & profit
 PO&R= Post office & Railway
 IFT= Interest/Fees/Tolls & Other receipts

For Suggestions:

mazumderk@yahoo.com
shaheena.dilruba@gmail.com