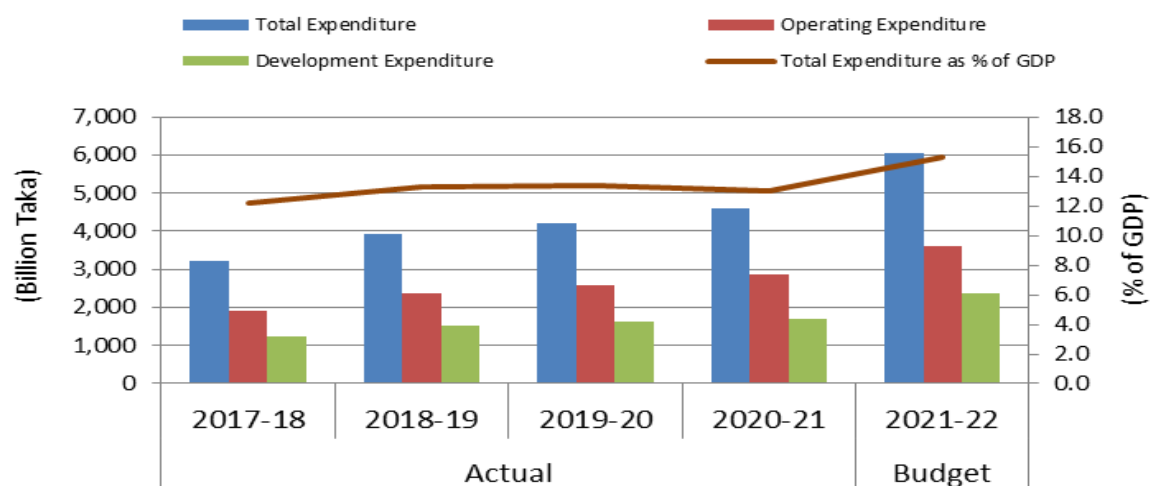


Monthly Report on Fiscal Position

February 2022

(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

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

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 FY21.....	6
Figure 2: Operating Expenditure	7
Figure 3: Actual Expenditure According to Economic classification FY21 (up to February 2021)	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY21 (Up to February 2021).....	8
Figure 5: Broad Sector Wise Share in Development Expenditure	9
Figure 6: Sources of Revenue Collection	11
Figure 7 Share Among NBR Taxes.....	11
Figure 8 Sources Of Financing Deficit	13

List of Tables

Table1: OperatingExpenditure Pattern By Sector	5
Table 2: Broad Sectorwise Allocation.....	6
Table 3: Allocation & Utilization Pattern Of Development Expenditure	8
Table 4: Revenue Collection Position	10
Table 5: Budget Deficit.....	12
Table 6: Financing Budget Deficit	13

List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern Of Operating Expenditure.....	14
Appendix 2: Ministry Wise Operating Expenditure.....	14
Appendix 3: Operating Expenditure by Economic Classification.....	17
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	18
Appendix 5 Revenue Collection	20
Appendix 6 Revenue Receipts (Growth Scenario).....	21

Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to February, 2022 in the current fiscal year (FY22) is 46.8 percent of the operating budget estimates. Actual development expenditure during the same period is 23.14 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to February 2022, 59.7 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (88.8 percent). Total NBR tax collection is 62.5 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to February 2022, in FY22, overall balance (excluding grants) witnessed a positive value which was 0.11 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 February)	Actual FY22 (up to February) 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	33,533	34.4
LGRD	5,899	5,793	5,570	1.9	96.1	6,359	107.8	109.8	114.2	2,757	43.3
Defense	32,755	32,010	35,234	12.3	110.1	35,449	108.2	110.7	100.6	18,411	51.9
POS	25,023	23,709	22,145	7.7	93.4	25,898	103.5	109.2	116.9	13,115	50.6
Edu	44,079	42,418	40,087	14.0	94.5	48,229	109.4	113.7	120.3	26,643	55.2
Health	16,747	17,607	13,700	4.8	77.8	17,172	102.5	97.5	125.3	6,829	39.8
SSW	24,950	23,890	22,127	7.7	92.6	27,232	109.1	114.0	123.1	8,758	32.2
Housing	1,744	1,617	1,535	0.5	94.9	1,803	103.4	111.4	117.4	578	32.1
RCRA	2,649	2,203	2,013	0.7	91.4	2,315	87.4	105.1	115.0	1,089	47.0
F&E	119	93	85	0.0	91.0	117	98.9	126.1	138.6	73	62.0
Agri	18,113	16,885	14,903	5.2	88.3	18,686	103.2	110.7	125.4	10,174	54.4
IES	1,295	1,194	1,164	0.4	97.5	1,352	104.4	113.2	116.1	836	61.9
TC (Tarns & Com)	10,341	9,669	8,624	3.0	89.2	10,859	105.0	112.3	125.9	2,422	22.3
Interest Payment	63,801	63,823	70,606	24.7	110.6	68,589	107.5	107.5	97.1	44,146	64.4
Total	348,180	323,690	286,378	100	88.5	361,504	103.8	111.7	126.2	169,363	46.8

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 February 2022, spending in Interest payment, Fuel and Energy (F&E), Industries and Economic Services (IES), Education (Edu), Defense, and Public order and safety (POS) were on the higher side. Sectors like Transport and Communication (Trans & Com), Housing, and Social Security and Welfare (SSW) 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	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 February)	38.4	26.9	1.5	6.0	26.1	1.1

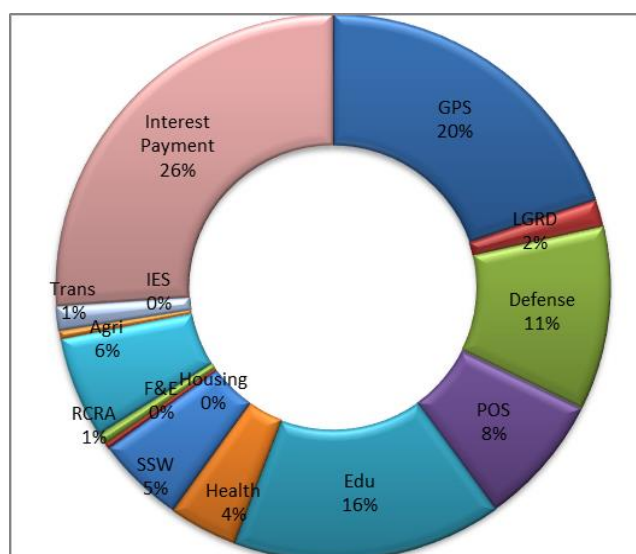
Note:

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, Physical Infrastructure and Agriculture remain same and allocations against all other categories are reduced in comparison to the actual expenditure in FY21;
- Till February 2022, among all categories expenditure on Administration sector was the highest and sector's share in actual expenditure of Agriculture and Interest Payment increased.

1.1.3 Sectors' Share in Resource Utilization

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



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

- Individually the largest share goes to Interest Payment (26 percent) followed by General Public Service (20 percent), Education (16 percent), and Public Order & Safety (08 percent) .

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to February 2022)

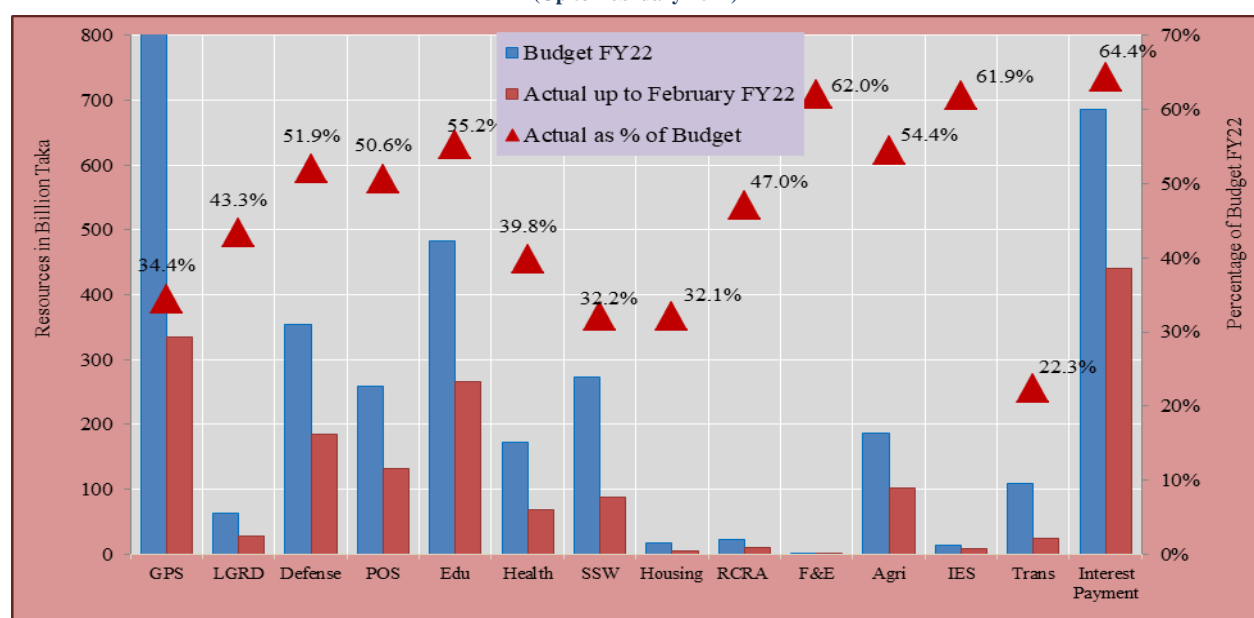


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (64.4%), Fuel & Energy (62.0%), Industries, Jute, Textiles, Commerce, Labor & Overseas Education (61.9%), Education (55.2%), Agriculture (54.4%), Defence (51.9%), and Public Order and Safety (50.6%) 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 February is 46.8 percent of the budget estimate, which was 46.9 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP), (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). Status of actual spending up to February 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 February 2022)

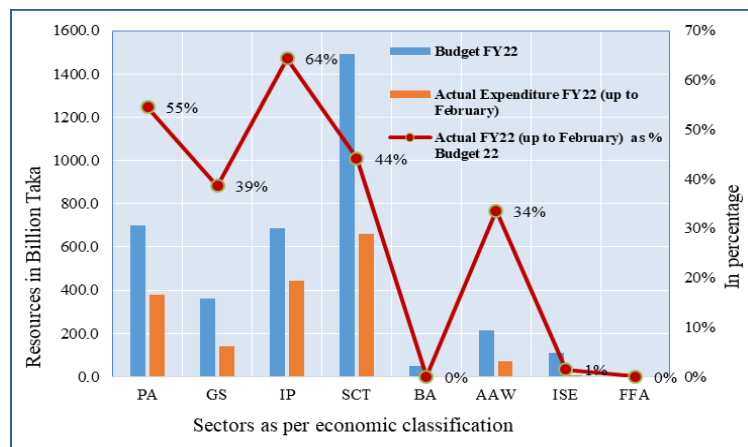
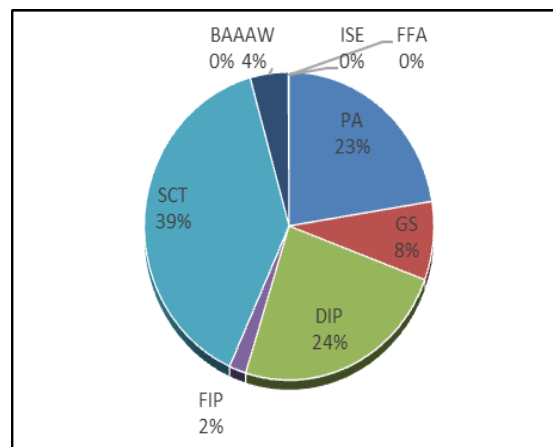


Figure 4: Share of Different Categories in Total Actual Spending in FY22 (up to February 2022)



Up to February 2022, utilization rate of total operating expenditure was 46.8 percent. For some categories, like interest payment (64%), Subsidies & Current Transfer (64%), and pay and allowances (55%), the spending rate was higher than the overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/divisions for development spending are grouped under 13 broad sectors. Allocation and utilization pattern of **development expenditure**³ is shown in **Table 3**.

- Up to February 2022, actual expenditure is 23.14 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 24.89 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (60.59 percent), HCS (40.24%), Agriculture, Fisheries and Livestock (37.58 percent), LGRD (30.17 percent), and Industries, Jute, Textiles, Commerce, Labor & Overseas (30.05 percent) sector made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Defence, 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.

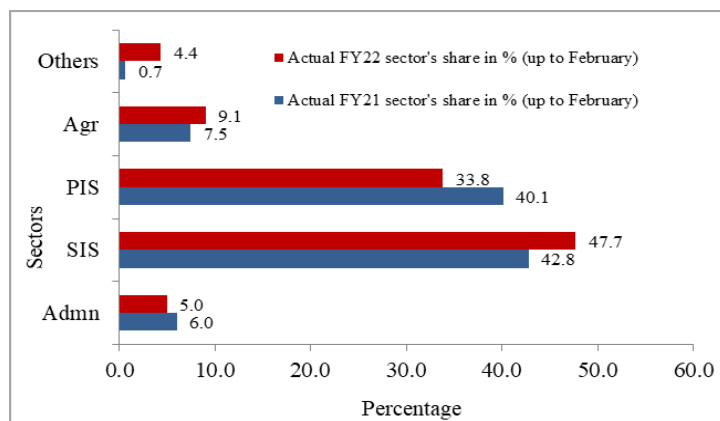
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2020-21						Fiscal Year 2021-22					
	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to February)	Sector's Share in Actual (up to February) (%)	Actual FY21 as % of Revised FY21	Budget FY22	Actual FY22 (up to February)	Budget FY22 as % of Revised FY21	Budget FY22 as % of Actual FY21	Actual FY22 (up to February) as % of Budget FY22	Actual FY22 sector's share in % (up to February)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	12,496	12,564	8,546	2,678	5.17	68.02	15,271	2,069	121.55	178.70	13.55	3.77
LGRD	33,674	36,632	29,913	7,823	15.11	81.66	35,833	10,809	97.82	119.79	30.17	19.70
Defence	1,672	1,490	229	6	0.01	15.38	1,832	84	122.93	799.19	4.59	0.15
POS	3,646	3,237	2,269	430	0.83	70.10	3,226	589	99.66	142.16	18.25	1.07
Edu	41,682	36,265	31,839	8,478	16.38	87.79	46,649	9,452	128.63	146.52	20.26	17.23
Health	12,500	13,865	7,947	2,180	4.21	57.31	15,558	2,018	112.21	195.78	12.97	3.68
SSW	6,649	5,668	4,810	2,032	3.93	84.87	7,089	2,074	125.07	147.37	29.25	3.78
HCS	5,193	5,809	4,884	1,637	3.16	84.07	4,543	1,828	78.20	93.02	40.24	3.33
RCRA	2,142	2,517	2,006	1,245	2.41	79.70	2,642	1,601	104.98	131.71	60.59	2.92
FE	26,640	23,684	22,755	5,550	10.72	96.08	27,367	6,705	115.55	120.26	24.50	12.22
AFL	11,868	12,841	10,856	3,876	7.49	84.55	13,225	4,970	102.99	121.82	37.58	9.06
IES	2,644	3,011	1,842	614	1.19	61.18	2,674	803	88.83	145.18	30.05	1.46
TC	54,238	50,442	41,593	15,222	29.40	82.46	61,170	11,866	121.27	147.07	19.40	21.63
Total	215,045	208,025	169,491	51,772	100.00	81.48	237,079	54,868	113.97	139.88	23.14	100.00

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



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

➤ From the graph it appears that up to February, 2022 the maximum share of spending went to Social Infrastructure (47.7 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 February, 2022:

Table 4: Revenue Collection Position

(In Crore Taka)

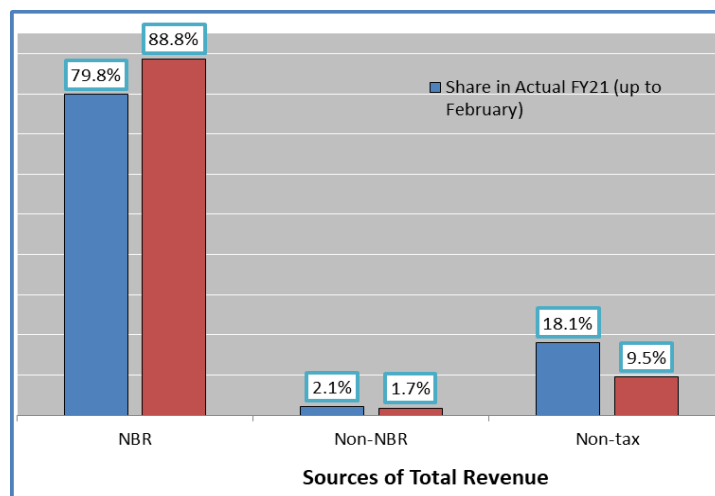
	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21	Actual (February)	Actual FY21 (up to February)	Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY22 (up to February) as % of Budget FY22
Tax Revenue (a+b)	344,997	315,998	269,801	21,875	158,472	346,000	29,015	210,317	60.8
a. NBR	329,999	300,999	263,886	21,413	154,451	330,000	28,477	206,276	62.5
a.1 Income	103,944	95,949	87,344	5,567	49,164	104,951	6,801	56,210	53.6
a.2 VAT	125,162	115,217	103,358	8,616	60,691	127,745	12,444	86,295	67.6
a.3 Supplementary Duty	57,815	48,298	38,575	3,736	23,596	54,465	3,951	29,124	53.5
a.4 Import	37,807	37,154	31,592	2,820	18,601	37,907	4,623	31,532	83.2
a.5 Export duty	55	54	1	0	0	56	0	1	1.3
a.6 Excise	3,686	3,277	2,490	619	2,140	3,825	578	2,526	66.0
a.7 Other Taxes	1,530	1,050	527	56	259	1,050	80	589	56.1
b. Non-NBR	14,998	14,999	5,916	462	4,020	16,000	538	4,041	25.3
c. Non-tax Revenue	33,002	35,535	58,862	4,347	34,986	43,003	3,303	22,096	51.4
Total Revenue (a + b + c)	377,999	351,533	328,663	26,222	193,458	389,003	32,318	232,412	59.7
d. Tax-GDP Ratio (base 2015-16)	9.77	8.95	7.64	0.62	4.49	8.70	0.73	5.29	-
e. Revenue-GDP ratio (base 2015-16)	10.71	9.96	9.31	0.74	5.48	9.78	0.81	5.84	-

- Total revenue collection in FY21 was 9.31 percent of GDP and 93.48 percent of the revised budget target.
- Up to February 2022, total revenue collection increased by 20.1 percent compared to the corresponding period of the previous fiscal year (FY21) and achievement as to annual target is 59.7 percent.
- In FY22, total revenue is estimated to be 9.78 percent of GDP. This figure is about 10.66 percent higherer than the revised budget estimate of FY21, and 18.38 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).

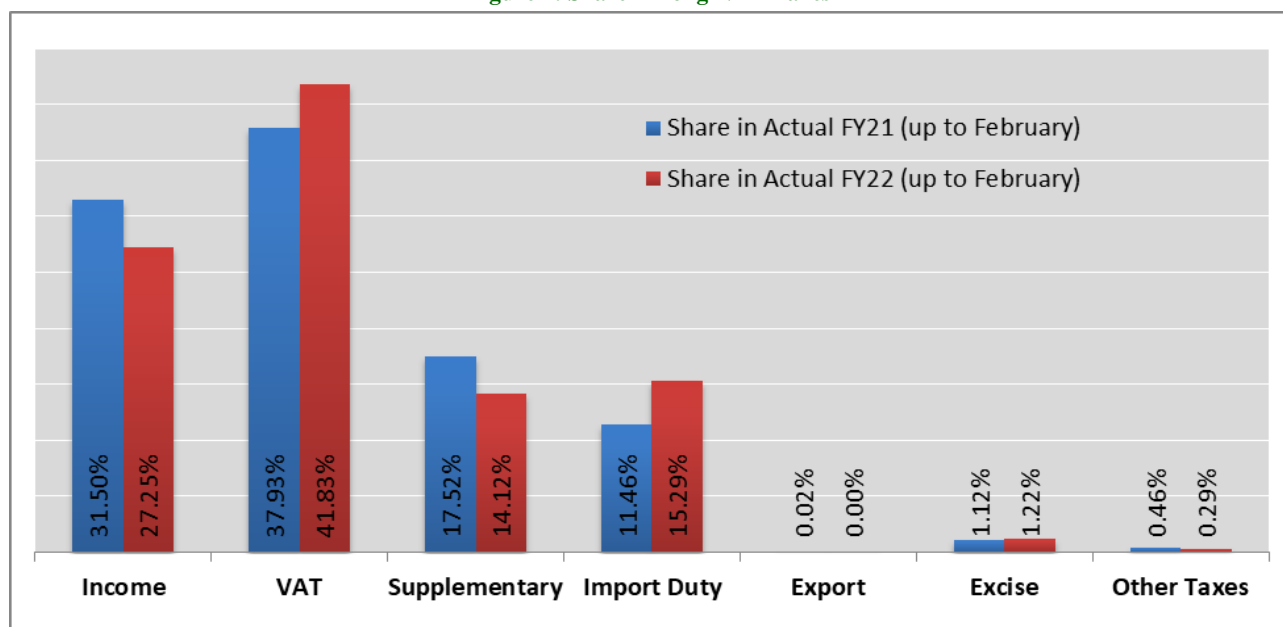
- Major share of the government revenue comes from NBR sources (88.8 percent up to February 2022).
- Growth rates of NBR and Non-NBR tax revenue are 33.6 percent and 0.5 percent respectively. On the other hand, non-tax revenue collection grew by -36.8 percent compared to the corresponding period of the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 60.8 and 51.4 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
- Tax revenue collection target for FY22 is 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 February 2022, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.8 percent was collected from VAT, 27.2 percent from Income Tax, 14.1 percent from Supplementary Duty, 15.3 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			Accounts 2020-21	Year: 2021-22		Accounts 2020-21 up to February	Accounts 2021-22 up to February
	Budget	Revised	Accounts February		Budget	Accounts February		
1	2	3	4	5	6	7	8	9
Revenues	378,002	351,534	26,222	328,665	389,003	32,351	193,459	232,570
Tax Revenue	344,999	315,999	21,875	269,803	346,001	29,046	158,473	210,465
Non-Tax Revenue	33,002	35,535	4,347	58,862	43,003	3,305	34,986	22,105
Foreign Grants	4,013	3,985	6	2,348	3,490	0	33	17
Revenue and Foreign Grants	382,014	355,519	26,228	331,013	392,492	32,351	193,492	232,587
Non-Development Expenditure	348,180	323,688	15,810	285,830	361,500	18,707	151,715	169,363
Net Outlay for Food Account Operation	567	2,553	362	4,246	597	704	3,365	8,452
Loans & Advances (Net)	4,210	4,717	-17	593	4,506	-291	459	-4,455
Development Expenditure	215,043	208,025	7,777	169,491	237,078	6,053	51,772	54,868
Development Program financed from Revenue Budget	2,522	3,239	11	2,721	3,176	135	80	820
Non-ADP Project	4,722	4,610	0	4,108	5,990	0	1,066	772
Annual Development Programme	205,145	197,643	7,551	160,495	225,324	5,689	49,635	52,471
Non-ADP FFW and Transfer	2,654	2,532	216	2,166	2,588	229	991	805
Total Expenditure	567,999	538,983	23,932	460,160	603,680	25,173	207,310	228,229
Overall Balance (Including Grants)	-185,985	-183,464	2,296	-129,147	-211,188	7,178	-13,818	4,358
(In percent of GDP, base 2015-16)	-5.27	-5.20	0.07	-3.66	-5.31	0.18	-0.39	0.11
Overall Balance (Excluding Grants)	-189,997	-187,449	2,290	-131,495	-214,678	7,178	-13,851	4,341
(In percent of GDP, base 2015-16)	-5.38	-5.31	0.06	-3.72	-5.40	0.18	-0.39	0.11

- 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 February, 2022 (excluding grants) witnesses a positive value which was 0.11 percent of GDP.

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

5.0 Financing

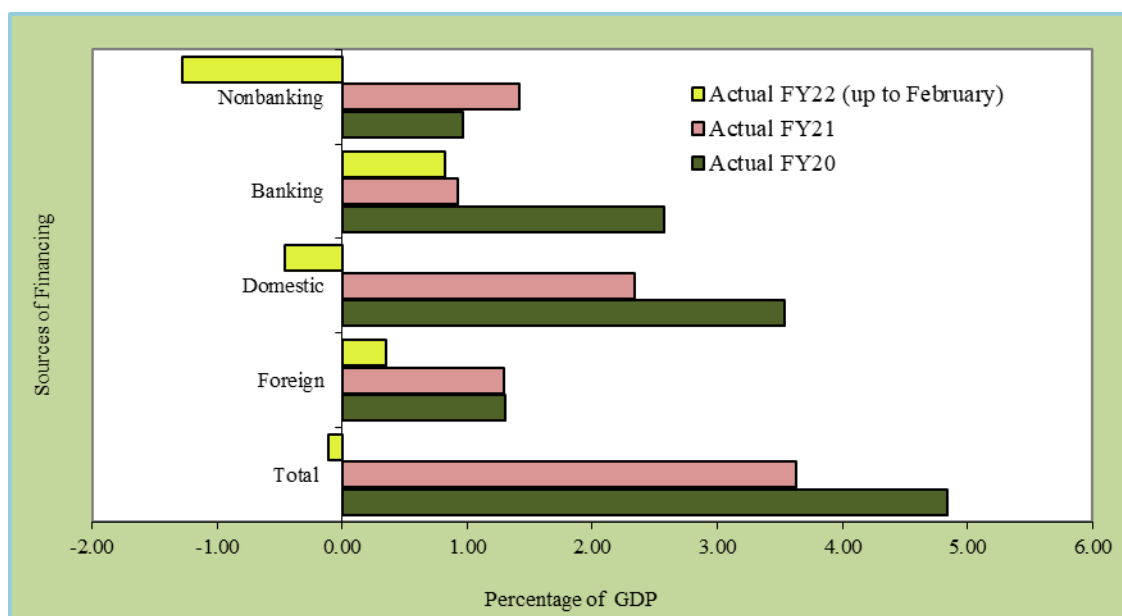
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year:2021-22		Accounts FY21 up to February	Accounts FY22 up to February
	Budget	Revised	Accounts February		Budget	Accounts February		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing- Net	76,004	68,414	947	45,708	97,738	2,504	9,090	13,843
1.1 Foreign Borrowing	88,824	80,954	1,494	57,726	112,188	3,188	16,570	22,309
1.2 Amortization	-12,820	-12,540	-547	-12,018	-14,450	-684	-7,480	-8,466
2.0 Domestic Borrowing	109,983	115,052	-3,244	82,586	113,453	-9,687	4,725	-18,214
2.1 Borrowing from Banking System (Net)	84,980	79,749	-729	32,673	76,452	-1,332	22,319	32,614
2.1.1 Long-Term Debt (Net)	53,654	60,749	5,450	50,692	51,600	2,113	43,681	28,171
2.1.2 Short-Term Debt (Net)	31,326	19,000	-6,179	-18,019	24,852	-3,445	-21,362	4,443
2.2 Non-Bank Borrowing (Net)	25,003	35,303	-2,515	49,913	37,001	-8,355	-17,593	-50,828
2.2.1 National Savings Schemes (Net)	20,000	30,302	3,634	43,040	32,000	3,426	30,154	19,782
2.2.2 Others	5,003	5,001	-6,149	6,873	5,001	-11,781	-47,748	-70,610
Total - Financing:	185,987	183,466	-2,296	128,294	211,191	-7,183	13,815	-4,370
(In percent of GDP) (base: 2015-16):	5.27	5.20	-0.07	3.63	5.31	-0.18	0.39	-0.11

Figure 8: Sources of Financing Deficit



For FY22, up to February, 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 (February)	Actual FY21 (up to February)	Actual FY21	Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)
General Public Services	100,665	82,779	2,107	28,097	48,585	97,443	1,676	33,533
LGRD	5,899	5,793	469	2,674	5,570	6,359	473	2,757
Defence	32,755	32,010	1,778	17,135	35,234	35,449	3,348	18,411
Public Order and safety	25,023	23,709	1,303	11,911	22,145	25,898	1,585	13,115
Education & technology	44,079	42,418	2,842	25,285	40,087	48,229	3,059	26,643
Health	16,747	17,607	811	7,367	13,700	17,172	944	6,829
Social Security and Welfare	24,950	23,890	619	5,887	22,127	27,232	1,252	8,758
Housing	1,744	1,617	61	421	1,535	1,803	180	578
Recreation, Culture and Religious Affairs	2,649	2,203	157	1,153	2,013	2,315	133	1,089
Fuel and Energy	119	93	4	46	85	117	10	73
Agriculture	18,113	16,885	691	5,281	14,903	18,686	1,709	10,174
Industrial & Economic Services	1,295	1,194	56	657	1,164	1,352	60	836
Transport and Communication	10,341	9,669	895	4,947	8,624	10,859	231	2,422
Interest	63,801	63,823	4,018	40,855	70,606	68,589	4,047	44,146
Total – Operating Revenue Expenditure	348,180	323,690	15,810	151,718	286,378	361,504	18,707	169,363

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 (February)	Actual FY21 (up to February)	Actual FY21	Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY22 (up to February) as % Budget FY22
Sub-total = GPS	100,665	82,779	2,107	28,097	48,585	97,443	1,676	33,533	34.4
Office of the President	27	26	1	12	19	29	1	12	40.8
Parliament	332	312	18	125	228	334	15	128	38.3
Prime Minister's Office	621	604	48	337	561	680	41	320	47.1
Cabinet Division	240	224	4	44	112	183	4	31	16.7
Election Commission	1,095	1,005	47	246	501	1,010	88	581	57.5
Ministry of Public Administration	2,774	2,634	138	1,032	1,784	2,994	152	1,242	41.5
Public Service Commission	78	69	4	29	51	79	3	38	48.2
Finance Division	90,544	73,380	1,189	22,947	40,671	87,027	1,279	28,863	33.2
Internal Resources Division	2,637	2,406	81	749	1,459	2,735	75	657	24.0
Financial Institutions Division	105	85	500	1,797	1,943	122	0	1,234	1,010.5
Economic Relations Division	293	275	4	179	267	326	2	233	71.6
Planning Division/2	90	80	6	44	69	92	4	42	45.1

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (February)	Actual FY21 (up to February)	Actual FY21	Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY22 (up to February) as % Budget FY22
Implementation, Monitoring and Evaluation Division	56	30	1	12	28	51	2	12	23.0
Statistics and Informatics Division	259	205	11	93	161	252	12	103	40.8
Ministry of Foreign Affairs	1,514	1,444	56	451	731	1,526	0	38	2.5
Sub-total = LGRD	5,899	5,793	469	2,674	5,570	6,359	473	2,757	43.3
Local Government Division	4,881	4,818	448	2,337	4,335	5,322	437	2,026	38.1
Rural Development and Co-operatives Division	648	605	17	315	869	652	33	708	108.7
Ministry of Chittagong Hill Tracts Affairs	371	371	5	23	366	386	3	22	5.8
Sub-total = Defence	32,755	32,010	1,778	17,135	35,234	35,449	3,348	18,411	51.9
Ministry of Defence - Defence Services	31,274	30,558	1,685	16,308	33,648	33,616	3,245	17,435	51.9
Ministry of Defence - Others Services	1,440	1,413	91	814	1,549	1,789	102	953	53.3
Armed Forces Division	41	39	2	14	37	44	2	23	53.3
Sub-total=POS	25,023	23,709	1,303	11,911	22,145	25,898	1,585	13,115	50.6
Supreme Court	223	187	11	97	169	225	13	121	53.6
Law and Justice Division	1,363	1,313	80	655	1,029	1,464	79	677	46.3
Public Security Division	20,765	19,871	1,101	10,215	18,852	21,485	1,343	11,111	51.7
Legislative and Parliamentary Affairs Division	34	32	1	18	27	36	4	21	58.1
Anti Corruption Commission	125	110	5	47	79	138	6	53	38.2
Security Services Division	2,513	2,196	105	878	1,989	2,550	140	1,132	44.4
Sub-total = Edu	44,079	42,418	2,842	25,285	40,087	48,229	3,059	26,643	55.2
Ministry of Primary and Mass Education	15,536	15,259	1,139	9,235	14,466	18,292	1,129	9,495	51.9
Secondary and Higher Education Division	21,252	20,162	1,296	12,416	19,280	22,166	1,370	13,236	59.7
Ministry of Science and Technology	557	542	19	349	533	570	119	390	68.4
Information and Communication Technology Division	366	363	6	131	295	358	22	195	54.4
Technical and Madrasah Education Division	6,368	6,092	382	3,155	5,514	6,843	420	3,327	48.6
Sub-total = Health	16,747	17,607	811	7,367	13,700	17,172	944	6,829	39.8
Health Services Division	12,830	13,755	564	5,576	10,757	12,914	693	5,029	38.9
Medical Education and Family Welfare Division	3,917	3,852	247	1,791	2,943	4,259	251	1,800	42.3
Sub-total = SSW	24,950	23,890	619	5,887	22,127	27,232	1,252	8,758	32.2
Ministry of Social Welfare	7,519	7,476	93	1,945	7,292	8,606	245	3,897	45.3
Ministry of Women and Children Affairs	3,183	3,228	203	562	3,156	3,333	31	685	20.5
Ministry of Food	4,883	3,895	1	29	3,668	4,032	2	33	0.8
Ministry of Disaster Management and Relief	5,345	5,297	117	1,324	4,329	5,319	364	832	15.6

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (February)	Actual FY21 (up to February)	Actual FY21	Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY22 (up to February) as % Budget FY22
Ministry of Liberation Affairs	4,020	3,994	206	2,028	3,682	5,941	609	3,311	55.7
Sub-total = HCS	1,744	1,617	61	421	1,535	1,803	180	578	32.1
Ministry of Housing and Public Works	1,744	1,617	61	421	1,535	1,803	180	578	32.1
Sub-total = RCRA	2,649	2,203	157	1,153	2,013	2,315	133	1,089	47.0
Ministry of Information	777	745	54	426	720	810	54	450	55.6
Ministry of Cultural Affairs	358	339	31	166	308	367	10	177	48.1
Ministry of Religious Affairs	268	221	13	79	193	296	16	85	28.6
Ministry of Youth and Sports	1,245	897	59	482	792	842	53	377	44.8
Sub-total = FE	119	93	4	46	85	117	10	73	62.0
Energy and Mineral Resources Division	69	57	3	29	52	68	9	47	69.2
Power Division	49	36	1	17	33	49	1	26	52.1
Sub-total = Agr	18,113	16,885	691	5,281	14,903	18,686	1,709	10,174	54.4
Ministry of Agriculture/3	12,893	11,813	246	2,860	10,607	13,167	1,513	7,857	59.7
Ministry of Fisheries and Livestock	1,581	1,547	82	564	962	1,649	81	574	34.8
Ministry of Environment and Forest	648	623	31	283	562	681	35	299	43.9
Ministry of Land	1,171	1,136	61	581	1,011	1,233	75	622	50.5
Ministry of Water Resources	1,820	1,765	271	993	1,760	1,956	5	822	42.0
Sub-total = IES	1,295	1,194	56	657	1,164	1,352	60	836	61.9
Ministry of Commerce	253	222	13	91	169	288	5	72	25.2
Ministry of Labour and Employment	130	162	9	59	97	179	8	62	34.8
Ministry of Industries	381	331	2	249	475	358	23	492	137.3
Ministry of Expatriates' Welfare and Overseas Employment	325	288	18	157	251	320	16	115	36.1
Ministry of Textiles and Jute	206	190	15	101	173	207	7	94	45.4
Sub-total = TC	10,341	9,669	895	4,947	8,624	10,859	231	2,422	22.3
Road Transport and Highways Division	4,616	4,357	437	1,955	3,938	4,900	188	1,556	31.8
Ministry of Railways	3,835	3,508	232	1,817	2,904	3,984	1	7	0.2
Ministry of Shipping	734	717	130	474	674	783	6	351	44.8
Ministry of Civil Aviation and Tourism	55	45	9	26	44	49	1	24	48.6
Posts and Telecommunications Division	1,096	1,038	87	675	1,062	1,135	36	482	42.5
Bridges Division	6	4	0	2	3	7	0	2	27.8
Sub-total = Interest	63,801	63,823	4,018	40,855	70,606	68,589	4,047	44,146	64.4
Domestic	58,253	58,500	3,762	37,818	66,319	62,000	3,805	40,942	66.0
Foreign	5,548	5,323	255	3,038	4,287	6,589	242	3,205	48.6
Total Operating Revenue Expenditure	348,180	323,690	15,810	151,718	286,378	361,504	18,707	169,363	46.8

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to February)	Budget FY22	Actual FY22 (up to February)	Actual FY21 (up to February) as % of Budget FY21	Actual FY22 (up to February) as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	37,756	69,746	38,012	57.3	54.5
Pay of Officers	10,486	10,260	8,727	5,790	11,091	5,914	55.2	53.3
Pay of Establishment	24,756	24,650	23,051	15,235	25,751	15,311	61.5	59.5
Allowances	30,618	30,707	27,113	16,731	32,904	16,788	54.6	51.0
Goods and Services	34,744	34,120	30,518	14,104	36,162	13,945	40.6	38.6
Supplies and Services	25,502	25,196	21,714	10,521	26,121	10,439	41.3	40.0
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	3,583	10,041	3,506	38.8	34.9
Interest Payments	63,799	63,823	70,606	40,855	68,589	44,146	64.0	64.4
Domestic	58,251	58,500	66,319	37,818	62,000	40,942	64.9	66.0
Foreign	5,548	5,323	4,287	3,038	6,589	3,205	54.7	48.6
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	47,370	149,236	65,893	33.2	44.2
Subsidies	38,648	36,326	27,639	8,033	34,499	15,575	20.8	45.1
Grants in Aid	63,195	58,616	48,611	24,977	69,945	32,594	39.5	46.6
Pensions and Gratuities	27,637	27,585	18,711	12,641	28,209	11,870	45.7	42.1
Others	2,886	1,868	2,456	1,719	4,957	1,035	59.6	20.9
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	140,085	328,842	161,997	44.9	49.3
Acquisition of Assets and Works (B)	20,799	18,482	19,709	6,243	21,468	7,204	30.0	33.6
Acquisition of Assets	19,405	17,420	18,850	5,969	20,310	6,787	30.8	33.4
Acquisition of Land	1,394	1,062	858	274	1,158	417	19.6	36.0
Total - Augmented Operating Recurrent Expenditure (A+B):	332,489	321,029	285,602	146,328	350,310	169,201	44.0	48.3
Investments in Shares and Equities (C)	15,648	2,614	228	206	11,148	163	1.3	1.5
Share Capital	15,648	2,614	0	206	11,148	163	1.3	1.5
Foreign Financial Assests (F)	45	45	0	0	45	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	36,492	21,141	19,937	6,448	32,661	7,366	17.7	22.6
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	348,182	323,688	285,830	146,533	361,503	169,363	42.1	46.8

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 (February)	Actual FY21 (up to February)	Actual FY21	Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY21 (up to February) as % of Revised Budget FY21	Actual FY22 (up to February) as % Budget FY22
Sub-total = GPS	12,495.85	12,563.95	183.73	2,678.38	8,545.85	15,271.23	243.23	2,069.34	21.32	13.55
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	113.06	1,002.89	2,653.57	3,227.03	197.26	587.42	26.98	18.20
Cabinet Division	18.56	43.74	0.01	0.24	0.65	55.12	0.02	0.15	0.55	0.27
Election Commission	621.57	789.99	3.98	270.53	589.85	718.28	6.28	373.12	34.24	51.95
Ministry of Public Administration	518.29	346.90	58.64	121.77	291.59	782.39	7.91	162.00	35.10	20.71
Public Service Commission	26.73	27.95	0.10	0.69	16.94	36.16	0.16	0.65	2.49	1.79
Finance Division	3,810.77	2,859.84	5.21	556.94	1,824.01	4,762.90	3.08	83.89	19.47	1.76
Internal Resources Division (IRD)	456.40	289.56	0.63	7.93	137.83	387.91	19.39	51.47	2.74	13.27
Financial Institutions Division	2,274.29	2,499.17	0.00	663.04	2,592.27	2,437.34	0.00	738.82	26.53	30.31
Economic Relations Division	57.48	51.90	0.50	6.01	37.82	66.42	1.91	5.37	11.58	8.08
Planning Division/2	1,157.90	1,411.33	0.84	24.82	105.83	1,040.67	4.81	29.96	1.76	2.88
Implementation Monitoring and Evaluation Division	92.57	124.83	0.00	1.55	121.01	205.85	0.12	1.08	1.24	0.52
Statistics and Informatics Division	124.46	321.69	0.75	11.10	151.58	1,421.23	1.80	23.89	3.45	1.68
Ministry of Foreign Affairs	118.82	79.32	0.00	10.87	22.44	129.18	0.50	11.53	13.70	8.92
Sub-total = LGRD	33,674.49	36,632.16	1,057.68	7,822.88	29,913.39	35,833.43	1,309.40	10,809.25	21.36	30.17
Local Government Division	31,222.32	34,175.94	1,024.95	7,091.95	27,875.51	33,897.77	1,086.76	9,995.01	20.75	29.49
Rural Development and Co-operatives Division	1,587.72	1,631.90	16.76	491.53	1,395.06	1,139.33	168.76	443.10	30.12	38.89
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	15.97	239.40	642.81	796.33	53.88	371.14	29.04	46.61
Sub-total = Defence	1,672.47	1,489.94	1.00	6.04	229.18	1,831.54	11.32	84.03	0.41	4.59
Ministry of Defence - Defence Services	1,672.47	1,489.94	1.00	6.04	229.18	1,831.54	11.32	84.03	0.41	4.59
Sub-total=POS	3,646.13	3,237.19	64.92	429.81	2,269.30	3,226.13	153.59	588.77	13.28	18.25
Law and Justice Division	375.67	403.22	1.82	66.35	202.89	349.39	0.02	84.67	16.46	24.23
Public Security Division	1,895.23	1,790.51	38.21	189.79	1,298.43	1,597.08	139.57	402.11	10.60	25.18
Legislative and Parliamentary Affairs Division	5.71	6.24	0.74	2.58	4.61	0.60	0.00	0.55	41.39	91.43
Anti Corruption Commission	24.56	11.21	0.03	1.51	8.17	21.15	0.21	1.32	13.49	6.23
Security Services Division	1,344.96	1,026.01	24.11	169.57	755.21	1,257.91	13.78	100.12	16.53	7.96
Sub-total = Edu	41,682.34	36,265.33	1,460.97	8,478.43	31,838.90	46,648.79	1,111.22	9,451.97	23.38	20.26
Ministry of Primary and Mass Education	9,403.55	10,685.81	759.17	2,447.53	8,746.42	8,022.49	473.85	2,581.87	22.90	32.18
Secondary and Higher Education Division	11,865.23	12,522.88	567.59	3,399.01	10,334.20	14,319.51	341.76	3,763.95	27.14	26.29
Ministry of Science and Technology	17,388.94	10,903.69	3.08	1,767.74	11,053.68	20,633.86	193.60	1,921.94	16.21	9.31
Information and Communication Technology Division	1,048.63	667.70	27.58	313.55	564.05	1,362.47	55.26	506.74	46.96	37.19
Technical and Madrasah	1,975.99	1,485.25	103.56	550.61	1,140.55	2,310.46	46.76	677.47	37.07	29.32

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (February)	Actual FY21 (up to February)	Actual FY21	Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY21 (up to February) as % of Revised Budget FY21	Actual FY22 (up to February) as % Budget FY22
Education Division										
Sub-total = Health	12,499.58	13,865.19	389.81	2,179.82	7,946.80	15,558.22	383.88	2,017.79	15.72	12.97
Health Services Division	10,053.86	11,979.34	262.56	1,684.44	6,427.78	13,000.19	305.68	1,670.63	14.06	12.85
Medical Education and Family Welfare Division	2,445.72	1,885.85	127.25	495.38	1,519.02	2,558.03	78.20	347.16	26.27	13.57
Sub-total = SSW	6,648.67	5,668.18	322.28	2,032.08	4,810.38	7,088.92	393.09	2,073.81	35.85	29.25
Ministry of Social Welfare	402.01	444.91	17.32	70.29	301.11	519.12	18.84	85.90	15.80	16.55
Ministry of Women and Children Affairs	676.29	556.92	13.35	134.87	433.00	857.46	51.22	281.63	24.22	32.84
Ministry of Food	595.00	405.76	21.24	86.79	226.01	679.38	21.22	241.65	21.39	35.57
Ministry of Disaster Management and Relief	4,490.37	4,016.28	252.62	1,682.59	3,658.50	4,631.37	281.57	1,345.66	41.89	29.06
Ministry of Liberation Affairs	485.00	244.31	17.75	57.55	191.76	401.59	20.24	118.98	23.55	29.63
Sub-total = HCS	5,193.22	5,808.72	55.61	1,636.99	4,883.62	4,542.69	136.88	1,827.97	28.18	40.24
Ministry of Housing and Public Works	5,193.22	5,808.72	55.61	1,636.99	4,883.62	4,542.69	136.88	1,827.97	28.18	40.24
Sub-total = RCRA	2,141.70	2,517.13	367.16	1,245.35	2,006.27	2,642.41	141.27	1,601.16	49.48	60.59
Ministry of Information	262.56	248.25	4.59	39.74	93.90	198.57	4.53	67.05	16.01	33.77
Ministry of Cultural Affairs	220.86	182.19	9.45	69.68	160.22	220.38	4.23	75.97	38.24	34.47
Ministry of Religious Affairs	1,424.99	1,856.90	341.39	1,061.82	1,577.17	1,943.57	125.14	1,370.91	57.18	70.54
Ministry of Youth and Sports	233.29	229.79	11.74	74.12	174.98	279.89	7.37	87.24	32.26	31.17
Sub-total = FE	26,639.55	23,683.96	438.31	5,550.03	22,755.44	27,366.68	146.38	6,704.96	23.43	24.50
Energy and Mineral Resources Division	1,835.62	1,748.79	0.00	463.46	1,405.27	2,017.92	12.48	105.96	26.50	5.25
Power Division	24,803.93	21,935.17	438.31	5,086.56	21,350.17	25,348.76	133.90	6,599.00	23.19	26.03
Sub-total = Agr	11,868.17	12,840.63	475.35	3,875.94	10,856.39	13,224.74	714.89	4,969.71	30.18	37.58
Ministry of Agriculture/3	2,543.98	2,397.18	56.45	810.18	2,318.97	3,029.64	125.41	1,128.94	33.80	37.26
Ministry of Fisheries and Livestock	1,611.80	1,977.83	36.57	199.81	1,745.41	1,787.80	28.47	335.95	10.10	18.79
Ministry of Environment and Forest	598.74	413.56	10.04	75.93	338.95	541.68	9.79	72.00	18.36	13.29
Ministry of Land	844.23	687.21	39.13	135.29	395.56	994.70	41.79	174.76	19.69	17.57
Ministry of Water Resources	6,269.42	7,364.85	333.16	2,654.74	6,057.51	6,870.92	509.43	3,258.07	36.05	47.42
Sub-total = IES	2,644.13	3,010.59	69.26	614.25	1,841.99	2,674.21	63.01	803.49	20.40	30.05
Ministry of Commerce	365.41	203.89	0.41	2.53	155.14	395.46	0.45	4.46	1.24	1.13
Ministry of Labour and Employment	220.42	185.92	7.39	35.14	74.89	185.73	0.92	21.68	18.90	11.67
Ministry of Industries	1,233.58	1,748.36	36.60	447.34	1,048.88	1,226.47	5.83	576.29	25.59	46.99
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	17.65	73.24	283.54	382.05	46.69	91.92	20.90	24.06
Ministry of Textiles and Jute	508.32	522.02	7.22	55.98	279.54	484.50	9.12	109.14	10.72	22.53
Sub-total = GPS	54,238.32	50,441.56	2,891.19	15,221.62	41,593.21	61,169.57	1,244.61	11,865.92	30.18	19.40
Road Transport and Highways Division	24,825.41	25,761.42	887.83	6,387.41	22,382.93	28,041.67	961.55	7,264.98	24.79	25.91
Ministry of Railways	12,491.30	11,988.35	868.98	3,811.71	9,062.62	13,558.14	0.00	0.00	31.80	0.00

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (February)	Actual FY21 (up to February)	Actual FY21	Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)	Actual FY21 (up to February) as % of Revised Budget FY21	Actual FY22 (up to February) as % Budget FY22
Ministry of Shipping	3,265.15	3,959.64	44.50	1,273.55	3,225.35	4,354.05	187.07	1,405.32	32.16	32.28
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	20.00	492.51	2,711.32	3,982.88	49.49	767.38	16.76	19.27
Posts and Telecommunications Division	2,050.39	1,189.95	11.70	157.54	270.95	1,420.09	0.00	121.56	13.24	8.56
Bridges Division	7,972.83	4,603.37	1,058.18	3,098.90	3,940.04	9,812.74	46.50	2,306.67	67.32	23.51
Total Development Revenue Expenditure	215,044.62	208,024.54	7,777.26	51,771.61	169,490.71	237,078.57	6,052.78	54,868.19	24.89	23.14

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2020-21					Fiscal Year 2021-22		
		Budget FY21	Revised Budget FY21	Actual FY21 (February)	Actual FY21 (up to February)	Actual FY21	Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)
Tax Revenue (a+b)	221,981.4	344,997.3	315,998.2	21,875.1	158,471.9	269,801.3	345,999.9	29,014.7	210,316.5
a. NBR	216,037.4	329,999.0	300,999.1	21,412.9	154,451.4	263,885.5	329,999.6	28,476.6	206,275.9
a.1 Income	75,420.1	103,944.1	95,949.0	5,566.7	49,163.7	87,343.8	104,951.0	6,801.4	56,210.0
a.2 VAT	81,048.6	125,162.1	115,217.0	8,616.1	60,691.3	103,358.0	127,745.1	12,443.9	86,294.6
a.3 Supplementary	32,530.0	57,814.5	48,298.0	3,735.8	23,596.3	38,574.6	54,465.3	3,950.9	29,123.8
a.4 Import	23,720.9	37,807.2	37,154.1	2,819.5	18,601.2	31,591.7	37,907.2	4,622.9	31,531.9
a.4 Export	77.4	55.5	54.0	0.0	0.0	0.6	56.0	0.0	0.7
a.5 Excise	2,297.0	3,685.7	3,277.0	619.0	2,139.6	2,490.3	3,825.0	577.9	2,526.1
a.6 Other Taxes	943.4	1,529.9	1,050.0	55.7	259.3	526.6	1,050.0	79.7	588.8
b. Non-NBR	5,944.0	14,998.3	14,999.1	462.1	4,020.5	5,915.7	16,000.4	538.0	4,040.6
b.1 Narcotics & Liquor	73.6	118.7	125.5	6.9	49.3	78.9	137.6	6.5	55.9
b.2 Vehicles	1,568.5	797.5	797.5	109.7	1,050.6	1,504.2	800.0	136.1	1,039.6
b.3 Land Revenue	666.6	1,668.2	1,662.2	62.0	578.7	917.0	1,882.2	61.3	493.4
b.4 Stamp Duty	3,012.1	11,851.0	11,851.0	242.3	1,990.0	2,906.6	12,617.1	298.2	2,179.8
b.5 Surcharge	623.1	562.9	562.8	41.3	351.8	509.1	563.4	35.8	271.8
c. Non-tax Revenue	43,933.9	33,002.1	35,534.8	4,346.8	34,985.9	58,861.6	43,003.5	3,303.4	22,096.0
c.1 Dividend and Profit	3,471.8	1,747.7	1,688.5	0.8	1,174.6	1,909.4	2,063.3	65.8	4,241.2
c.2 Interest	1,913.2	8,717.3	12,692.7	146.6	7,222.5	8,072.3	15,587.6	214.8	1,323.4
c.3 Administrative Fees and Charges	2,377.6	6,513.2	6,465.6	164.2	1,438.5	2,038.8	7,210.2	198.8	1,522.7
c.4 Fines, Penalties and Forfeiture	603.3	494.8	421.9	71.4	566.7	893.9	461.8	95.3	776.7
c.5 Receipts for Services Rendered	4,322.0	4,965.5	4,937.6	330.7	2,191.8	3,267.3	5,456.1	376.2	2,820.2
c.6 Rents, Leases and Recoveries	496.7	576.2	448.9	68.8	350.9	743.2	459.3	18.1	329.6
c.7 Tolls and Levies	680.0	810.1	809.5	63.0	516.5	791.7	1,004.0	63.8	544.3
c.8 Non-Commercial Sales	1,794.2	2,796.5	2,378.0	318.4	1,263.2	1,873.7	3,319.8	130.2	1,194.7
c.9 Other Non-Tax Revenue and Receipts	28,089.5	6,037.9	5,481.9	3,161.4	20,188.2	39,025.3	7,112.3	2,132.3	9,277.4
c. 10 Capital Revenue	185.6	342.8	210.2	21.7	73.1	245.9	329.0	8.0	65.8
Total Revenue (a+b+c)	265,915.3	377,999.4	351,532.9	26,221.8	193,457.8	328,662.8	389,003.4	32,318.1	232,412.5

		Fiscal Year 2020-21					Fiscal Year 2021-22		
	Actual FY20	Budget FY21	Revised Budget FY21	Actual FY21 (February)	Actual FY21 (up to February)	Actual FY21	Budget FY22	Actual FY22 (February)	Actual FY22 (up to February)
d. Tax-GDP Ratio (base 2015-16)	7.00	9.77	8.95	0.62	4.49	7.64	8.70	0.73	5.29
e. Revenue-GDP ratio (base 2015-16)	8.39	10.71	9.96	0.74	5.48	9.31	9.78	0.81	5.84

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 February/Actual FY21 up to February)*100	(Actual FY22 up to February/ Budget FY22)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	91.6	128.2	109.5	82.1	132.7	60.8
a. NBR	91.2	125.1	109.6	80.3	133.6	62.5
a.1 Income	92.3	120.2	109.4	26.6	114.3	53.6
a.2 VAT	92.1	123.6	110.9	31.4	142.2	67.6
a.3 Supplementary	83.5	141.2	112.8	11.7	123.4	53.5
a.4 Import	98.3	120.0	102.0	9.6	169.5	83.2
a.4 Export	97.4	9507.6	103.7	0.0	1961.1	1.3
a.5 Excise	88.9	153.6	116.7	0.8	118.1	66.0
a.6 Other Taxes	68.6	199.4	100.0	0.2	227.1	56.1
b. Non-NBR	100.0	270.5	106.7	1.8	100.5	25.3
b.1 Narcotics & Liquor	105.7	174.5	109.6	0.0	113.2	40.6
b.2 Vehicles	100.0	53.2	100.3	0.5	99.0	130.0
b.3 Land Revenue	99.6	205.3	113.2	0.3	85.3	26.2
b.4 Stamp Duty	100.0	434.1	106.5	0.9	109.5	17.3
b.5 Surcharge	100.0	110.7	100.1	0.2	77.2	48.2
c. Non-tax Revenue	107.7	73.1	121.0	17.9	63.2	51.4
c.1 Dividend and Profit	96.6	108.1	122.2	0.6	361.1	205.6
c.2 Interest	145.6	193.1	122.8	2.5	18.3	8.5
c.3 Administrative Fees and Charges	99.3	353.7	111.5	0.6	105.9	21.1
c.4 Fines Penalties and Forfeiture	85.3	51.7	109.5	0.3	137.1	168.2
c.5 Receipts for Services Rendered	99.4	167.0	110.5	1.0	128.7	51.7
c.6 Rents Leases and Recoveries	77.9	61.8	102.3	0.2	93.9	71.8
c.7 Tolls and Levies	99.9	126.8	124.0	0.2	105.4	54.2
c.8 Non-Commercial Sales	85.0	177.2	139.6	0.6	94.6	36.0
c.9 Other Non-Tax Revenue and Receipts	90.8	18.2	129.7	11.9	46.0	130.4
c.10 Capital Revenue	61.3	133.8	156.5	0.1	89.9	20.0
Total Revenue (a+b+c)	93.0	118.4	110.7	100.0	120.1	59.7

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