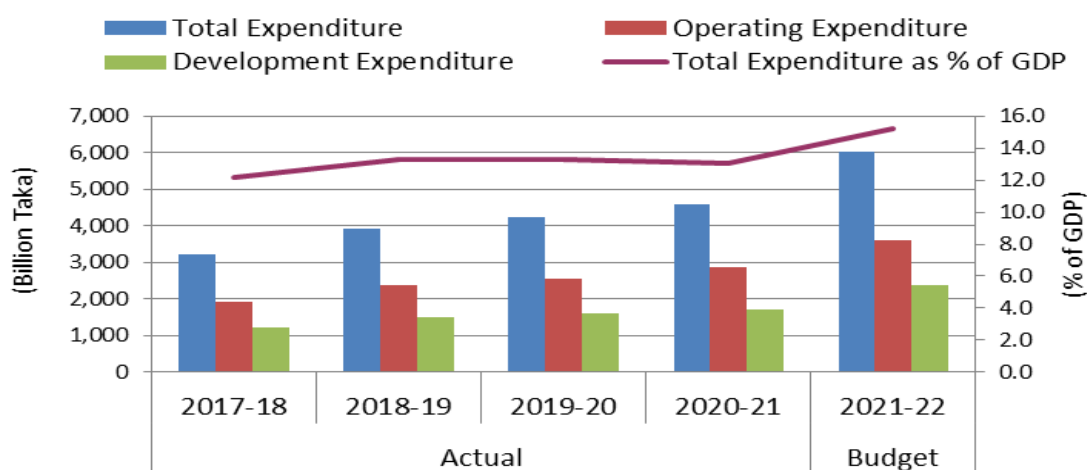


Monthly Report on Fiscal Position

May 2022

(Fiscal Year 2021-22)

Government Expenditure



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

Vol. XV, No. 11, May 2022, Fiscal Year 2021-22

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Executive Summary

The Fiscal Report is prepared on a monthly basis. It basically contains information on government expenditure, revenue and overall balance position. 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 01 July to 30 June of the following 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 May 2022 in the current fiscal year (FY22) is 71.2 percent of the operating budget estimates. Actual development expenditure during the same period is 39.50 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 May 2022, 87.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (88.7percent). Total NBR tax collection is 91.3 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 May in FY2022, overall balance (excluding grants) witnessed a negative value which was 0.41 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)

	Fiscal Year 2020-21						Fiscal Year 2021-22					
	Budget FY21	Revised Budget FY21	Actual Expenditure FY21	Sector's Share in Actual 21 (in %)	Actual FY21 as % of Revised Budget FY21	Actual FY21 (Up to May)	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 May)	Actual 22 (Up to May) as % of Budget FY22
GPS	100,665	82,779	48,037	16.8	58.0	42511.0	97,443	96.8	117.7	202.8	52,874	54.3
LGRD	5,899	5,793	5,570	1.9	96.1	4644.0	6,359	107.8	109.8	114.2	4,470	70.3
Defense	32,755	32,010	35,234	12.3	110.1	24454.0	35,449	108.2	110.7	100.6	26,420	74.5
POS	25,023	23,709	22,145	7.7	93.4	17690.0	25,898	103.5	109.2	116.9	18,618	71.9
Edu	44,079	42,418	40,087	14.0	94.5	36003.0	48,229	109.4	113.7	120.3	37,741	78.3
Health	16,747	17,607	13,700	4.8	77.8	10669.0	17,172	102.5	97.5	125.3	10,195	59.4
SSW	24,950	23,890	22,127	7.7	92.6	12638.0	27,232	109.1	114.0	123.1	16,126	59.2
Housing	1,744	1,617	1,535	0.5	94.9	912.0	1,803	103.4	111.4	117.4	940	52.1
RCRA	2,649	2,203	2,013	0.7	91.4	1623.0	2,315	87.4	105.1	115.0	1,602	69.2
F&E	119	93	85	0.0	91.0	72.0	117	98.9	126.1	138.6	102	87.0
Agri	18,113	16,885	14,903	5.2	88.3	9236.0	18,686	103.2	110.7	125.4	14,327	76.7
IES	1,295	1,194	1,164	0.4	97.5	1056.0	1,352	104.4	113.2	116.1	1,019	75.4
Trans	10,341	9,669	8,624	3.0	89.2	7392.0	10,859	105.0	112.3	125.9	9,885	91.0
Interest Payment	63,801	63,823	70,606	24.7	110.6	56111.0	68,589	107.5	107.5	97.1	62,955	91.8
Total	348,180	323,690	285,830	100	88.3	225009.0	361,504	103.8	111.7	126.5	257,275	71.2

Some of the noteworthy features are:

- For FY22, budget allocation was raised by 11.7% over the FY21 revised budget estimates and 3.8% over the original budget;
- Up to May 2022, spending in Interest payment and Transport and Communication (Trans & Com) has been above 90% of allocated budget. Spending on Fuel and Energy (F&E) is 87%, Education (Edu) and Agriculture (Agri) and Industries and Economic Services (IES) were also above 75% of allocation. Spending on, Defense, and Public order and safety (POS) were also on the higher side. Sectors like Housing, General Public Services (GPS) and Social Security and Welf
- are (SSW) has spent relatively less money under operating expenditure.

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 Broad Sector-wise Allocation

Allocations for operating expenditure against different ministries/divisions are also classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment, and others. The following table contains broad sector-wise information:

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual expenditure FY21	36.9	29.0	3.0	5.2	24.7	1.1
Sector Share in Budget FY22	43.9	27.9	3.0	5.2	19.0	1.0
Sector share in Actual expenditure FY22 (Up to May)	38.1	27.0	3.9	5.6	24.5	1.0

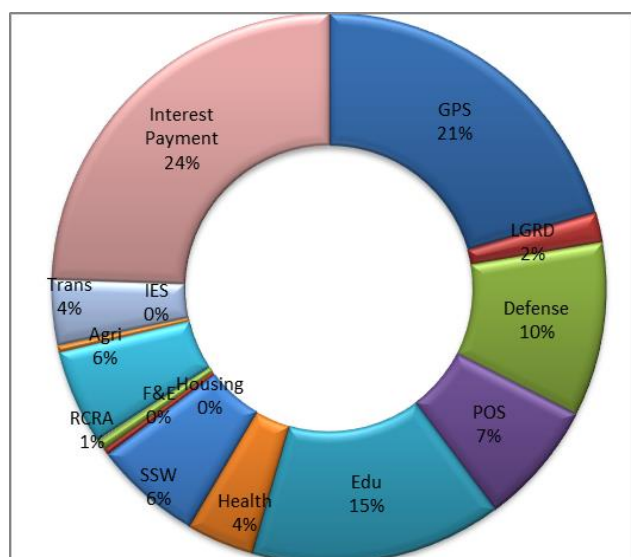
Note:

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

- Broadly in the budget for FY22, share of the administration sector has increased, Physical Infrastructure and Agriculture remain same and allocations against all other categories are reduced in comparison to the actual expenditure in FY21;
- Till May 2022, among all categories expenditure on Administration sector was the highest and sector's share in actual expenditure of Physical Infrastructure increased.

1.1.3 Sectors' Share in Resource Utilization

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



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

- Individually the largest share goes to Interest Payment (24 percent) followed by General Public Service (21 percent), Education (15 percent), Defense (10 percent), and Public Order & Safety (7 percent) .

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure (Up to May 2022)

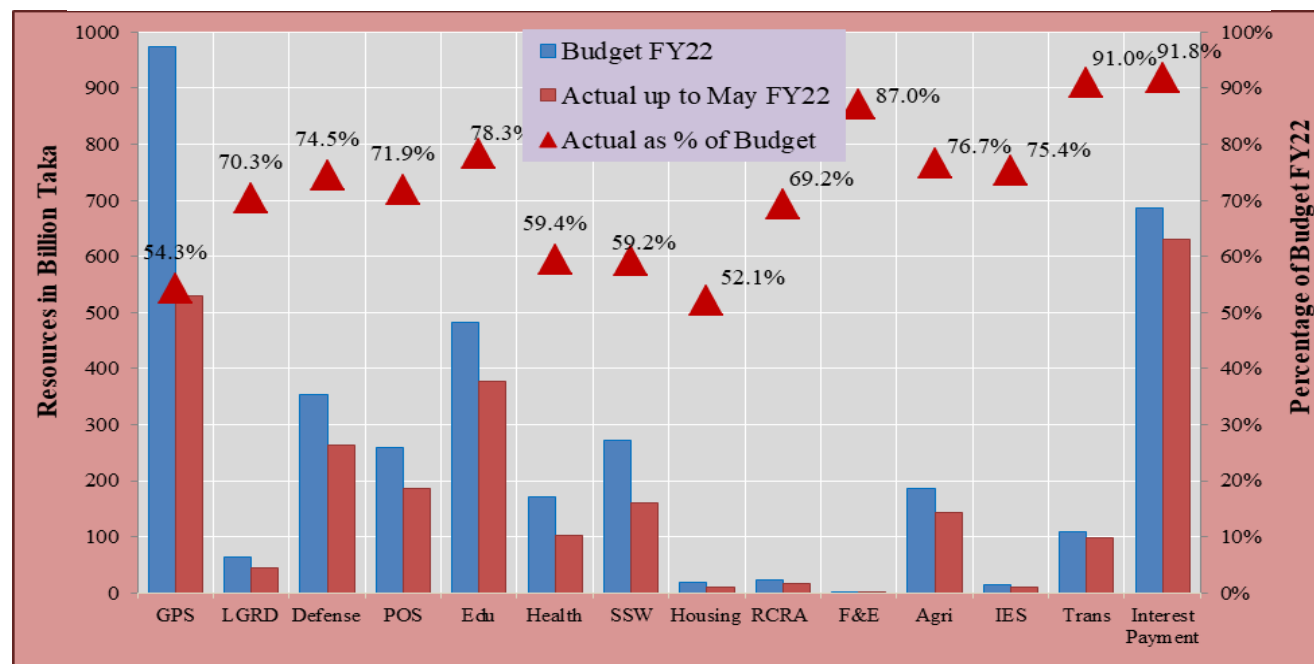


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (91.8%), Transport and Communication (91.0%), Fuel & Energy (87.0%), Education (78.3%), Agriculture (76.7%), Industries, Jute, Textiles, Commerce, Labor & Overseas Education (75.4%), Defence (74.5%), and Public Order and Safety (71.9) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

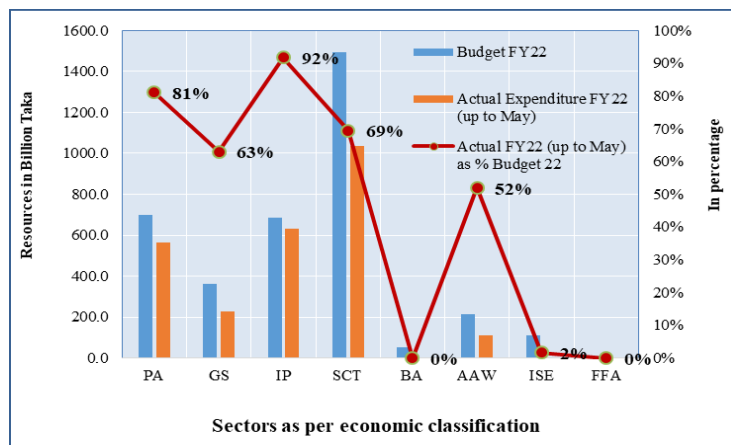
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY22), actual spending (operating) up to May is 71.2 percent of the budget estimate, which was 69 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

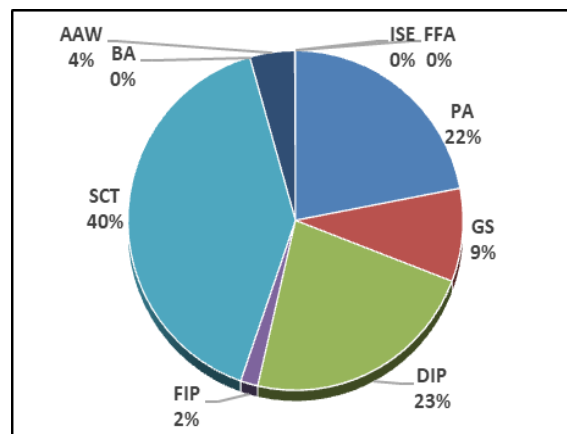
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 May 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 May 2022)**



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



Up to May 2022, utilization rate of total operating expenditure was 71.2 percent. For some categories, like interest payment (92%), and pay and allowances (81%) 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 May 2022, actual expenditure is 39.50 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 43 percent of the budget.
- During this period Recreation, Culture and Religious Affairs (97.9 percent), Agriculture, Fisheries and Livestock (58.9 percent), HCS (56.9 percent), and LGRD (49.50 percent) sectors made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Defense, Health, GPS, and POS showed a less-than-average performance.

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

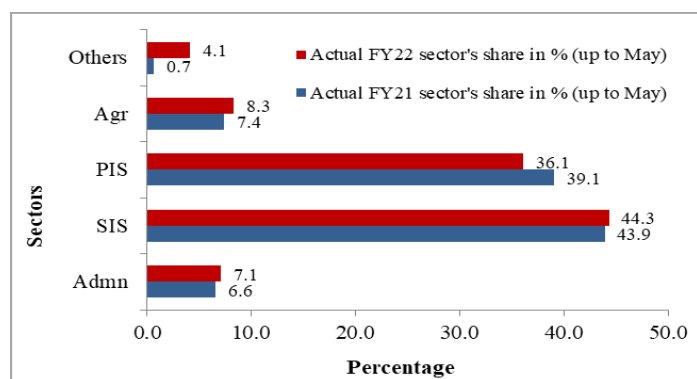
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2020-21						Fiscal Year 2021-22					
	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to May)	Sector's Share in Actual (up to May (%))	Actual FY21 as % of Revised FY21	Budget FY22	Actual FY22 (up to May)	Budget FY22 as % of Revised FY21	Budget FY22 as % of Actual FY21	Actual FY22 (up to May as % of Budget FY22)	Actual FY22 sector's share in % (up to May)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	12,496	12,564	8,546	5,130	5.54	68.02	15,271	5,104	121.55	178.70	33.42	5.45
LGRD	33,674	36,632	29,913	16,686	18.03	81.66	35,833	17,767	97.82	119.79	49.58	18.97
Defence	1,672	1,490	229	55	0.06	15.38	1,832	181	122.93	799.19	9.90	0.19
POS	3,646	3,237	2,269	894	0.97	70.10	3,226	1,380	99.66	142.16	42.79	1.47
Edu	41,682	36,265	31,839	14,740	15.93	87.79	46,649	14,270	128.63	146.52	30.59	15.24
Health	12,500	13,865	7,947	3,491	3.77	57.31	15,558	3,477	112.21	195.78	22.35	3.71
SSW	6,649	5,668	4,810	3,452	3.73	84.87	7,089	3,402	125.07	147.37	47.99	3.63
HCS	5,193	5,809	4,884	2,297	2.48	84.07	4,543	2,586	78.20	93.02	56.93	2.76
RCRA	2,142	2,517	2,006	1,818	1.96	79.70	2,642	2,588	104.98	131.71	97.94	2.76
FE	26,640	23,684	22,755	12,868	13.90	96.08	27,367	9,083	115.55	120.26	33.19	9.70
AFL	11,868	12,841	10,856	6,813	7.36	84.55	13,225	7,793	102.99	121.82	58.93	8.32
IES	2,644	3,011	1,842	995	1.07	61.18	2,674	1,271	88.83	145.18	47.53	1.36
TC	54,238	50,442	41,593	23,314	25.19	82.46	61,170	24,733	121.27	147.07	40.43	26.41
Total	215,045	208,025	169,491	92,555	100.00	81.48	237,079	93,637	113.97	139.88	39.50	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 May 2022 is presented in **Figure 5**.

➤ From the graph it appears that up to May 2022 the maximum share of spending went to Social Infrastructure (44.3 percent) followed by Physical Infrastructure (36.1 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 April, 2022:

Table 4: Revenue Collection Position

(In Crore Taka)

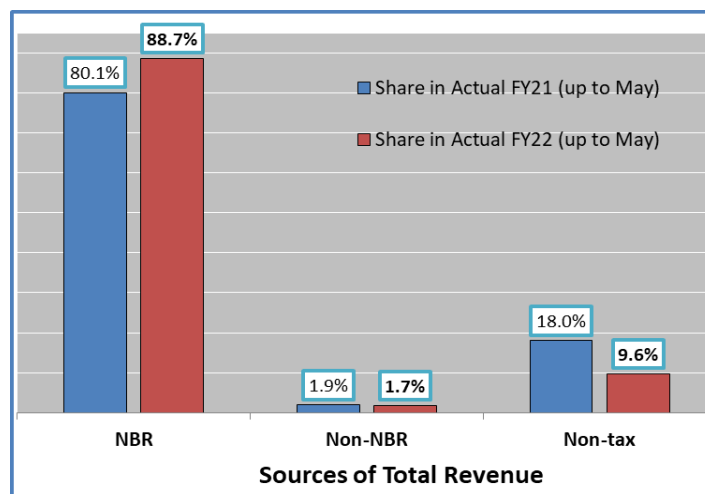
	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual FY22
	FY21	Budget FY21	FY21	(May)	FY21 (up to May)	FY22	FY22 (May)	FY22 (up to May)	(up to May) as % of Budget FY22
Tax Revenue (a+b)	344,997	315,998	269,801	21,942	229,757	346,000	29,738	306,806	88.7
a. NBR	329,999	300,999	263,886	21,590	224,552	330,000	29,234	301,163	91.3
a.1 Income	103,944	95,949	87,344	5,427	69,280	104,951	7,271	82,748	78.8
a.2 VAT	125,162	115,217	103,358	9,008	88,799	127,745	12,453	125,785	98.5
a.3 Supplementary Duty	57,815	48,298	38,575	4,110	35,760	54,465	4,595	42,571	78.2
a.4 Import	37,807	37,154	31,592	2,883	27,835	37,907	4,675	46,171	121.8
a.5 Export duty	55	54	1	0	0	56	0	1	1.5
a.6 Excise	3,686	3,277	2,490	82	2,409	3,825	129	2,941	76.9
a.7 Other Taxes	1,530	1,050	527	79	468	1,050	111	946	90.1
b. Non-NBR	14,998	14,999	5,916	351	5,205	16,000	504	5,643	35.3
c. Non-tax Revenue	33,002	35,535	58,862	4,899	50,412	43,003	1,924	32,734	76.1
Total Revenue (a + b + c)	377,999	351,533	328,663	26,840	280,169	389,003	31,662	339,540	87.3
d. Tax-GDP Ratio (base 2015-16)	9.77	8.95	7.64	0.62	6.51	8.70	0.75	7.72	
e. Revenue-GDP ratio (base 2015-16)	10.71	9.96	9.31	0.76	7.94	9.78	0.80	8.54	

- Total revenue collection in FY21 was 9.31 percent of GDP and 93.48 percent of the revised budget target.
- Up to May 2022, total revenue collection increased by 21.2 percent compared to the corresponding period of the previous fiscal year (FY21) and achievement as to annual target is 87.3 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 18.36 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).

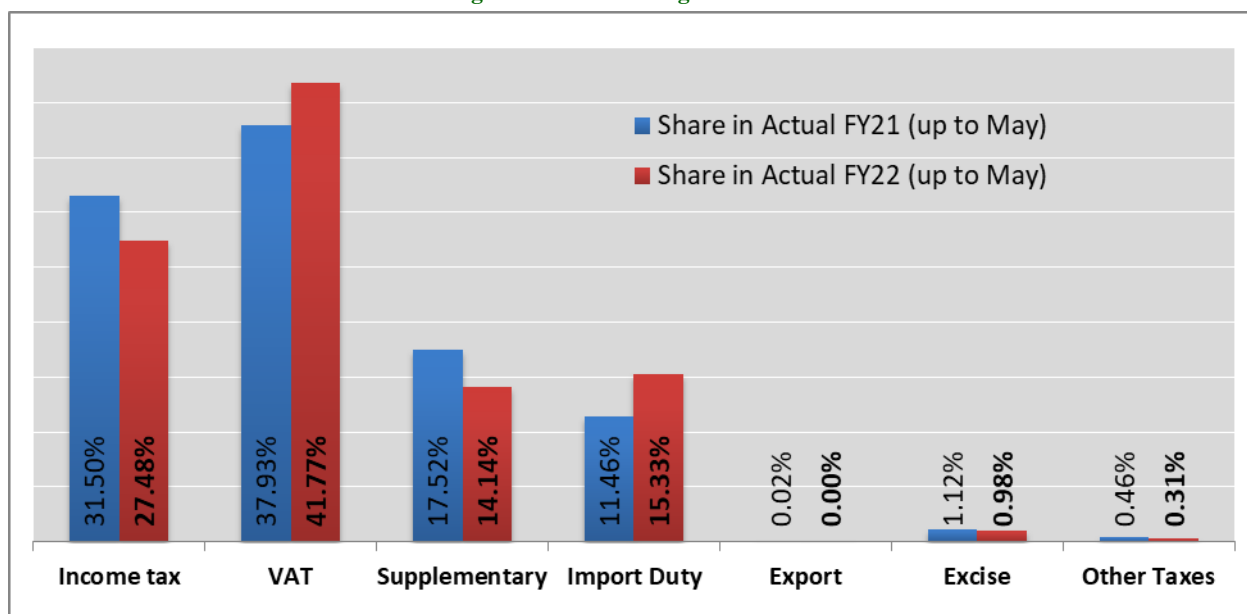
- Major share of the government revenue comes from NBR sources (88.7 percent up to May 2022).
- Growth rates of NBR and Non-NBR tax revenue are 34.12 percent and 8.42 percent respectively. On the other hand, non-tax revenue collection grew by -35.07 percent compared to the corresponding period of the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 88.7 and 76.1 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 May 2022, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.77 percent was collected from VAT, 27.48 percent from Income Tax, 14.14 percent from Supplementary Duty, 15.33 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 May	Accounts 2021-22 up to May
	Budget	Revised	Accounts May		Budget	Accounts May		
1	2	3	4	5	6	7	8	9
Revenues	378,002	351,534	26,840	328,665	389,003	31,702	280,170	339,809
Tax Revenue	344,999	315,999	21,942	269,803	346,001	29,774	229,758	307,050
Non-Tax Revenue	33,002	35,535	4,899	58,862	43,003	1,928	50,413	32,759
Foreign Grants	4,013	3,985	3	2,348	3,490	1	53	80
Revenue and Foreign Grants	382,014	355,519	26,843	331,013	392,492	31,703	280,223	339,889
Non-Development Expenditure	348,180	323,688	25,714	285,830	361,500	20,178	225,009	257,275
Net Outlay for Food Account Operation	567	2,553	1,675	4,246	597	346	6,784	9,812
Loans & Advances (Net)	4,210	4,717	-2	593	4,506	441	561	-4,646
Development Expenditure	215,043	208,025	17,122	169,491	237,078	12,269	92,555	93,637
Development Program financed from Revenue Budget	2,522	3,239	702	2,721	3,176	14	1,475	968
Non-ADP Project	4,722	4,610	185	4,108	5,990	99	2,162	1,723
Annual Development Programme	205,145	197,643	15,962	160,495	225,324	12,081	87,230	89,725
Non-ADP FFW and Transfer	2,654	2,532	273	2,166	2,588	76	1,688	1,221
Total Expenditure	567,999	538,983	44,509	460,160	603,680	33,234	324,909	356,078
Overall Balance (Including Grants)	-185,985	-183,464	-17,666	-129,147	-211,188	-1,531	-44,686	-16,190
(In percent of GDP, base 2015-16)	-5.27	-5.20	-0.50	-3.66	-5.31	-0.04	-1.27	-0.41
Overall Balance (Excluding Grants)	-189,997	-187,449	-17,669	-131,495	-214,678	-1,532	-44,739	-16,269
(In percent of GDP, base 2015-16)	-5.38	-5.31	-0.50	-3.72	-5.40	-0.04	-1.27	-0.41

- 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 May 2022 (excluding grants) witnesses a negative value which was 0.41 percent of GDP.

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

5.0 Financing

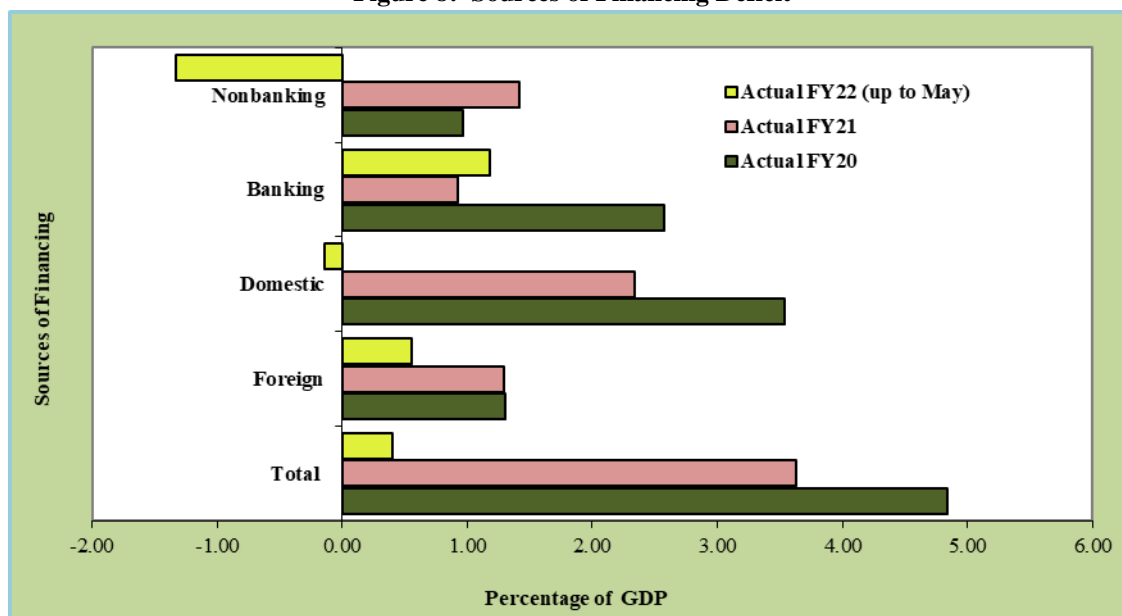
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year:2021-22		Accounts FY21 up to May	Accounts FY22 up to May
	Budget	Revised	Accounts May		Budget	Accounts May		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	76,004	68,414	3,335	45,708	97,738	5,813	16,052	21,962
1.1 Foreign Borrowing	88,824	80,954	4,359	57,726	112,188	6,906	27,216	34,251
1.2 Amortization	-12,820	-12,540	-1,023	-12,018	-14,450	-1,092	-11,164	-12,289
2.0 Domestic Borrowing	109,983	115,052	14,330	82,586	113,453	-4,288	28,629	-5,834
2.1 Borrowing from Banking System (Net)	84,980	79,749	8,703	32,673	76,452	12,318	26,266	47,116
2.1.1 Long-Term Debt (Net)	53,654	60,749	5,000	50,692	51,600	5,270	45,925	39,026
2.1.2 Short-Term Debt (Net)	31,326	19,000	3,703	-18,019	24,852	7,049	-19,659	8,090
2.2 Non-Bank Borrowing (Net)	25,003	35,303	5,627	49,913	37,001	-16,606	2,363	-52,950
2.2.1 National Savings Schemes (Net)	20,000	30,302	2,777	43,040	32,000	1,156	38,245	19,403
2.2.2 Others	5,003	5,001	2,850	6,873	5,001	-17,762	-35,882	-72,353
Total - Financing:	185,987	183,466	17,666	128,294	211,191	1,526	44,681	16,127
(In percent of GDP) (base: 2015-16):	5.27	5.20	0.50	3.63	5.31	0.04	1.27	0.41

Figure 8: Sources of Financing Deficit



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

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2020-21					Fiscal Year 2021-22		
	Budget FY21	Revised Budget FY21	Actual FY21 (May)	Actual FY21 (up to May)	Actual FY21	Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)
General Public Services	100,665	82,779	5,223	42,511	48,037	97,443	2,261	52,874
LGRD	5,899	5,793	592	4,644	5,570	6,359	484	4,470
Defence	32,755	32,010	3,668	24,454	35,234	35,449	2,380	26,420
Public Order and safety	25,023	23,709	1,917	17,690	22,145	25,898	920	18,618
Education & technology	44,079	42,418	3,124	36,003	40,087	48,229	1,751	37,741
Health	16,747	17,607	1,136	10,669	13,700	17,172	731	10,195
Social Security and Welfare	24,950	23,890	3,302	12,638	22,127	27,232	2,481	16,126
Housing	1,744	1,617	108	912	1,535	1,803	42	940
Recreation, Culture and Religious Affairs	2,649	2,203	191	1,623	2,013	2,315	164	1,602
Fuel and Energy	119	93	6	72	85	117	5	102
Agriculture	18,113	16,885	501	9,236	14,903	18,686	2,464	14,327
Industrial & Economic Services	1,295	1,194	87	1,056	1,164	1,352	38	1,019
Transport and Communication	10,341	9,669	844	7,392	8,624	10,859	480	9,885
Interest	63,801	63,823	5,014	56,111	70,606	68,589	5,975	62,955
Total – Operating Revenue Expenditure	348,180	323,690	25,714	225,009	285,830	361,504	20,178	257,275

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 (May)	Actual FY21 (up to May)	Actual FY21	Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Actual FY22 (up to May) as % Budget FY22
Sub-total = GPS	100,665	82,779	5,223	42,511	48,037	97,443	2,261	52,874	54.3
Office of the President	27	26	2	17	19	29	1	17	59.0
Parliament	332	312	19	178	228	334	13	189	56.4
Prime Minister's Office	621	604	55	476	561	680	44	493	72.4
Cabinet Division	240	224	5	59	112	183	5	51	27.6
Election Commission	1,095	1,005	36	341	501	1,010	44	747	74.0
Ministry of Public Administration	2,774	2,634	186	1,453	1,784	2,994	149	1,804	60.3
Public Service Commission	78	69	3	44	51	79	6	59	75.3
Finance Division	90,544	73,380	4,723	35,845	40,123	87,027	1,840	46,621	53.6
Internal Resources Division	2,637	2,406	85	1,067	1,459	2,735	133	1,037	37.9
Financial Institutions Division	105	85	14	1,938	1,943	122	1	1,267	1,037.6
Economic Relations Division	293	275	13	251	267	326	2	242	74.4
Planning Division/2	90	80	8	63	69	92	4	59	64.2
Implementation, Monitoring and	56	30	2	18	28	51	2	21	41.6

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (May)	Actual FY21 (up to May)	Actual FY21	Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Actual FY22 (up to May) as % Budget FY22
Evaluation Division									
Statistics and Informatics Division	259	205	12	134	161	252	8	149	59.2
Ministry of Foreign Affairs	1,514	1,444	60	628	731	1,526	9	117	7.7
Sub-total = LGRD	5,899	5,793	592	4,644	5,570	6,359	484	4,470	70.3
Local Government Division	4,881	4,818	486	3,762	4,335	5,322	304	3,499	65.8
Rural Development and Co-operatives Division	648	605	101	842	869	652	179	939	144.1
Ministry of Chittagong Hill Tracts Affairs	371	371	5	40	366	386	1	32	8.2
Sub-total = Defence	32,755	32,010	3,668	24,454	35,234	35,449	2,380	26,420	74.5
Ministry of Defence - Defence Services	31,274	30,558	3,561	23,325	33,648	33,616	2,107	24,965	74.3
Ministry of Defence - Others Services	1,440	1,413	105	1,109	1,549	1,789	271	1,421	79.4
Armed Forces Division	41	39	2	20	37	44	2	34	79.0
Sub-total=POS	25,023	23,709	1,917	17,690	22,145	25,898	920	18,618	71.9
Supreme Court	223	187	13	141	169	225	9	173	77.0
Law and Justice Division	1,363	1,313	81	908	1,029	1,464	45	970	66.2
Public Security Division	20,765	19,871	1,499	14,940	18,852	21,485	812	15,815	73.6
Legislative and Parliamentary Affairs Division	34	32	1	23	27	36	4	29	79.6
Anti Corruption Commission	125	110	5	68	79	138	5	76	55.2
Security Services Division	2,513	2,196	317	1,610	1,989	2,550	46	1,555	61.0
Sub-total = Edu	44,079	42,418	3,124	36,003	40,087	48,229	1,751	37,741	78.3
Ministry of Primary and Mass Education	15,536	15,259	1,220	13,128	14,466	18,292	83	13,570	74.2
Secondary and Higher Education Division	21,252	20,162	1,249	17,455	19,280	22,166	1,125	18,395	83.0
Ministry of Science and Technology	557	542	117	515	533	570	106	527	92.4
Information and Communication Technology Division	366	363	93	248	295	358	8	228	63.5
Technical and Madrasah Education Division	6,368	6,092	446	4,657	5,514	6,843	429	5,022	73.4
Sub-total = Health	16,747	17,607	1,136	10,669	13,700	17,172	731	10,195	59.4
Health Services Division	12,830	13,755	851	8,135	10,757	12,914	640	7,665	59.4
Medical Education and Family Welfare Division	3,917	3,852	286	2,534	2,943	4,259	91	2,531	59.4
Sub-total = SSW	24,950	23,890	3,302	12,638	22,127	27,232	2,481	16,126	59.2
Ministry of Social Welfare	7,519	7,476	1,956	4,730	7,292	8,606	1,769	7,701	89.5
Ministry of Women and Children Affairs	3,183	3,228	161	920	3,156	3,333	97	1,114	33.4
Ministry of Food	4,883	3,895	10	41	3,668	4,032	1	47	1.2
Ministry of Disaster Management and Relief	5,345	5,297	538	3,559	4,329	5,319	189	2,197	41.3

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (May)	Actual FY21 (up to May)	Actual FY21	Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Actual FY22 (up to May) as % Budget FY22
Ministry of Liberation Affairs	4,020	3,994	637	3,389	3,682	5,941	425	5,067	85.3
Sub-total = HCS	1,744	1,617	108	912	1,535	1,803	42	940	52.1
Ministry of Housing and Public Works	1,744	1,617	108	912	1,535	1,803	42	940	52.1
Sub-total = RCRA	2,649	2,203	191	1,623	2,013	2,315	164	1,602	69.2
Ministry of Information	777	745	41	574	720	810	31	615	76.0
Ministry of Cultural Affairs	358	339	36	255	308	367	31	261	71.1
Ministry of Religious Affairs	268	221	33	135	193	296	42	169	57.2
Ministry of Youth and Sports	1,245	897	81	659	792	842	60	556	66.1
Sub-total = FE	119	93	6	72	85	117	5	102	87.0
Energy and Mineral Resources Division	69	57	4	42	52	68	3	62	91.0
Power Division	49	36	2	30	33	49	2	40	81.4
Sub-total = Agr	18,113	16,885	501	9,236	14,903	18,686	2,464	14,327	76.7
Ministry of Agriculture/3	12,893	11,813	163	5,868	10,607	13,167	2,291	10,728	81.5
Ministry of Fisheries and Livestock	1,581	1,547	107	837	962	1,649	51	821	49.8
Ministry of Environment and Forest	648	623	92	454	562	681	79	493	72.4
Ministry of Land	1,171	1,136	100	858	1,011	1,233	36	903	73.2
Ministry of Water Resources	1,820	1,765	40	1,218	1,760	1,956	6	1,383	70.7
Sub-total = IES	1,295	1,194	87	1,056	1,164	1,352	38	1,019	75.4
Ministry of Commerce	253	222	19	139	169	288	7	118	40.9
Ministry of Labour and Employment	130	162	8	83	97	179	8	93	52.1
Ministry of Industries	381	331	18	467	475	358	5	507	141.4
Ministry of Expatriates' Welfare and Overseas Employment	325	288	22	220	251	320	7	168	52.7
Ministry of Textiles and Jute	206	190	20	145	173	207	10	133	64.3
Sub-total = TC	10,341	9,669	844	7,392	8,624	10,859	480	9,885	91.0
Road Transport and Highways Division	4,616	4,357	608	3,366	3,938	4,900	153	2,589	52.8
Ministry of Railways	3,835	3,508	1	2,390	2,904	3,984	264	5,847	146.7
Ministry of Shipping	734	717	143	657	674	783	7	531	67.8
Ministry of Civil Aviation and Tourism	55	45	7	42	44	49	1	33	67.9
Posts and Telecommunications Division	1,096	1,038	85	935	1,062	1,135	56	882	77.7
Bridges Division	6	4	0	2	3	7	0	3	40.8
Sub-total = Interest	63,801	63,823	5,014	56,111	70,606	68,589	5,975	62,955	91.8
Domestic	58,253	58,500	4,875	52,053	66,319	62,000	5,706	58,643	94.6
Foreign	5,548	5,323	139	4,058	4,287	6,589	269	4,312	65.4
Total Operating Revenue Expenditure	348,180	323,690	25,714	225,009	285,830	361,504	20,178	257,275	71.2

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to May)	Budget FY22	Actual FY22 (up to May)	Actual FY21 (up to May) as % of Budget FY21	Actual FY22 (up to May) as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	53,497	69,746	56,539	81.2	81.1
Pay of Officers	10,486	10,260	8,727	7,953	11,091	8,410	75.8	75.8
Pay of Establishment	24,756	24,650	23,051	20,829	25,751	22,208	84.1	86.2
Allowances	30,618	30,707	27,113	24,715	32,904	25,921	80.7	78.8
Goods and Services	34,744	34,120	30,518	21,314	36,162	22,780	61.3	63.0
Supplies and Services	25,502	25,196	21,714	15,397	26,121	16,497	60.4	63.2
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	5,917	10,041	6,283	64.0	62.6
Interest Payments	63,799	63,823	70,606	56,111	68,589	62,955	87.9	91.8
Domestic	58,251	58,500	66,319	52,053	62,000	58,643	89.4	94.6
Foreign	5,548	5,323	4,287	4,058	6,589	4,312	73.1	65.4
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	75,190	149,236	103,658	52.7	69.5
Subsidies	38,648	36,326	27,639	14,956	34,499	25,295	38.7	73.3
Grants in Aid	63,195	58,616	48,611	40,088	69,945	47,282	63.4	67.6
Pensions and Gratuities	27,637	27,585	18,711	17,043	28,209	19,099	61.7	67.7
Others	2,886	1,868	2,456	1,865	4,957	1,340	64.6	27.0
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	206,113	328,842	245,932	66.1	74.8
Acquisition of Assets and Works (B)	20,799	18,482	19,709	10,921	21,468	11,166	52.5	52.0
Acquisition of Assets	19,405	17,420	18,850	10,219	20,310	10,554	52.7	52.0
Acquisition of Land	1,394	1,062	858	702	1,158	611	50.4	52.8
Total - Augmented Operating Recurrent Expenditure (A+B):	332,489	321,029	285,602	217,034	350,310	257,098	65.3	73.4
Investments in Shares and Equities (C)	15,648	2,614	228	228	11,148	178	1.5	1.6
Share Capital	15,648	2,614	228	228	11,148	178	1.5	1.6
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	11,150	32,661	11,343	30.6	34.7
Total -Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	348,182	323,688	285,830	217,262	361,503	257,275	62.4	71.2

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 (May)	Actual FY21 (up to May)	Actual FY21	Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Actual FY21 (up to May) as % of Revised Budget FY21	Actual FY22 (up to May) as % Budget FY22
Sub-total = GPS	12,495.85	12,563.95	698.52	5,129.68	8,545.85	15,271.23	1,493.23	5,104.06	40.83	33.42
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	271.67	1,846.34	2,653.57	3,227.03	322.13	1,385.46	49.67	42.93
Cabinet Division	18.56	43.74	0.00	0.25	0.65	55.12	0.07	0.32	0.57	0.59
Election Commission	621.57	789.99	160.32	557.80	589.85	718.28	152.14	547.30	70.61	76.20
Ministry of Public Administration	518.29	346.90	20.12	177.96	291.59	782.39	132.14	349.73	51.30	44.70
Public Service Commission	26.73	27.95	0.08	8.94	16.94	36.16	3.11	5.57	31.99	15.42
Finance Division	3,810.77	2,859.84	14.41	1,108.06	1,824.01	4,762.90	22.78	422.58	38.75	8.87
Internal Resources Division (IRD)	456.40	289.56	3.82	18.05	137.83	387.91	6.62	88.21	6.23	22.74
Financial Institutions Division	2,274.29	2,499.17	188.63	1,271.32	2,592.27	2,437.34	91.48	1,415.32	50.87	58.07
Economic Relations Division	57.48	51.90	0.76	12.18	37.82	66.42	1.03	15.68	23.46	23.61
Planning Division/2	1,157.90	1,411.33	15.62	53.28	105.83	1,040.67	1.19	35.56	3.78	3.42
Implementation Monitoring and Evaluation Division	92.57	124.83	0.03	1.59	121.01	205.85	0.14	8.95	1.28	4.35
Statistics and Informatics Division	124.46	321.69	12.98	52.70	151.58	1,421.23	760.36	800.17	16.38	56.30
Ministry of Foreign Affairs	118.82	79.32	10.08	21.23	22.44	129.18	0.04	29.19	26.77	22.60
Sub-total = LGRD	33,674.49	36,632.16	3,726.53	16,686.07	29,913.39	35,833.43	1,784.37	17,767.32	45.55	49.58
Local Government Division	31,222.32	34,175.94	3,105.22	15,032.25	27,875.51	33,897.77	1,467.82	16,484.78	43.98	48.63
Rural Development and Co-operatives Division	1,587.72	1,631.90	534.96	1,263.53	1,395.06	1,139.33	253.60	718.82	77.43	63.09
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	86.34	390.28	642.81	796.33	62.96	563.72	47.35	70.79
Sub-total = Defence	1,672.47	1,489.94	32.73	55.34	229.18	1,831.54	37.90	181.24	3.71	9.90
Ministry of Defence - Defence Services	1,672.47	1,489.94	32.73	55.34	229.18	1,831.54	37.90	181.24	3.71	9.90
Sub-total=POS	3,646.13	3,237.19	165.98	894.25	2,269.30	3,226.13	444.29	1,380.34	27.62	42.79
Law and Justice Division	375.67	403.22	16.15	103.12	202.89	349.39	0.33	98.52	25.57	28.20
Public Security Division	1,895.23	1,790.51	130.43	462.36	1,298.43	1,597.08	86.12	730.33	25.82	45.73
Legislative and Parliamentary Affairs Division	5.71	6.24	0.29	3.58	4.61	0.60	0.00	0.55	57.35	91.43
Anti Corruption Commission	24.56	11.21	0.02	4.21	8.17	21.15	0.03	1.38	37.57	6.51
Security Services Division	1,344.96	1,026.01	19.09	320.97	755.21	1,257.91	357.81	549.57	31.28	43.69
Sub-total = Edu	41,682.34	36,265.33	3,021.02	14,740.22	31,838.90	46,648.79	1,918.81	14,269.98	40.65	30.59
Ministry of Primary and Mass Education	9,403.55	10,685.81	565.36	4,002.56	8,746.42	8,022.49	554.28	4,107.47	37.46	51.20
Secondary and Higher Education Division	11,865.23	12,522.88	1,867.07	6,750.59	10,334.20	14,319.51	859.54	5,555.29	53.91	38.80
Ministry of Science and Technology	17,388.94	10,903.69	365.81	2,636.23	11,053.68	20,633.86	110.68	2,232.14	24.18	10.82
Information and Communication Technology Division	1,048.63	667.70	15.36	418.32	564.05	1,362.47	59.25	966.99	62.65	70.97
Technical and Madrasah	1,975.99	1,485.25	207.41	932.51	1,140.55	2,310.46	335.06	1,408.09	62.78	60.94

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (May)	Actual FY21 (up to May)	Actual FY21	Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Actual FY21 (up to May) as % of Revised Budget FY21	Actual FY22 (up to May) as % Budget FY22
Education Division										
Sub-total = Health	12,499.58	13,865.19	562.41	3,491.02	7,946.80	15,558.22	505.62	3,477.26	25.18	22.35
Health Services Division	10,053.86	11,979.34	488.61	2,707.76	6,427.78	13,000.19	312.71	2,692.96	22.60	20.71
Medical Education and Family Welfare Division	2,445.72	1,885.85	73.80	783.26	1,519.02	2,558.03	192.91	784.30	41.53	30.66
Sub-total = SSW	6,648.67	5,668.18	604.84	3,452.43	4,810.38	7,088.92	336.48	3,401.84	60.91	47.99
Ministry of Social Welfare	402.01	444.91	36.57	173.55	301.11	519.12	19.02	169.87	39.01	32.72
Ministry of Women and Children Affairs	676.29	556.92	19.90	200.94	433.00	857.46	60.95	455.51	36.08	53.12
Ministry of Food	595.00	405.76	53.29	169.76	226.01	679.38	8.39	286.46	41.84	42.16
Ministry of Disaster Management and Relief	4,490.37	4,016.28	471.96	2,796.86	3,658.50	4,631.37	189.32	2,169.53	69.64	46.84
Ministry of Liberation Affairs	485.00	244.31	23.12	111.32	191.76	401.59	58.80	320.47	45.57	79.80
Sub-total = HCS	5,193.22	5,808.72	50.43	2,297.43	4,883.62	4,542.69	115.45	2,586.24	39.55	56.93
Ministry of Housing and Public Works	5,193.22	5,808.72	50.43	2,297.43	4,883.62	4,542.69	115.45	2,586.24	39.55	56.93
Sub-total = RCRA	2,141.70	2,517.13	511.11	1,817.98	2,006.27	2,642.41	226.60	2,587.90	72.22	97.94
Ministry of Information	262.56	248.25	6.28	54.45	93.90	198.57	24.75	115.02	21.93	57.93
Ministry of Cultural Affairs	220.86	182.19	23.57	105.73	160.22	220.38	15.82	117.10	58.03	53.14
Ministry of Religious Affairs	1,424.99	1,856.90	468.77	1,556.70	1,577.17	1,943.57	175.14	2,185.81	83.83	112.46
Ministry of Youth and Sports	233.29	229.79	12.49	101.09	174.98	279.89	10.89	169.97	43.99	60.73
Sub-total = FE	26,639.55	23,683.96	4,083.79	12,867.87	22,755.44	27,366.68	613.30	9,083.42	54.33	33.19
Energy and Mineral Resources Division	1,835.62	1,748.79	19.28	496.71	1,405.27	2,017.92	61.64	167.60	28.40	8.31
Power Division	24,803.93	21,935.17	4,064.50	12,371.16	21,350.17	25,348.76	551.67	8,915.83	56.40	35.17
Sub-total = Agr	11,868.17	12,840.63	1,701.48	6,813.27	10,856.39	13,224.74	743.85	7,793.03	53.06	58.93
Ministry of Agriculture/3	2,543.98	2,397.18	255.48	1,385.04	2,318.97	3,029.64	129.88	1,645.21	57.78	54.30
Ministry of Fisheries and Livestock	1,611.80	1,977.83	125.98	481.61	1,745.41	1,787.80	46.69	544.08	24.35	30.43
Ministry of Environment and Forest	598.74	413.56	19.77	134.45	338.95	541.68	49.87	279.98	32.51	51.69
Ministry of Land	844.23	687.21	29.32	203.64	395.56	994.70	25.43	270.55	29.63	27.20
Ministry of Water Resources	6,269.42	7,364.85	1,270.94	4,608.53	6,057.51	6,870.92	491.99	5,053.21	62.57	73.54
Sub-total = IES	2,644.13	3,010.59	208.10	994.52	1,841.99	2,674.21	195.41	1,270.92	33.03	47.53
Ministry of Commerce	365.41	203.89	3.08	44.28	155.14	395.46	3.32	9.74	21.72	2.46
Ministry of Labour and Employment	220.42	185.92	2.45	44.66	74.89	185.73	13.01	65.94	24.02	35.50
Ministry of Industries	1,233.58	1,748.36	77.71	597.83	1,048.88	1,226.47	154.13	877.60	34.19	71.55
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	71.35	174.08	283.54	382.05	10.99	132.27	49.68	34.62
Ministry of Textiles and Jute	508.32	522.02	53.51	133.67	279.54	484.50	13.97	185.36	25.61	38.26
Sub-total = GPS	54,238.32	50,441.56	1,755.50	23,314.44	41,593.21	61,169.57	3,853.19	24,733.14	46.22	40.43
Road Transport and Highways Division	24,825.41	25,761.42	1,418.27	12,436.45	22,382.93	28,041.67	3,040.09	14,264.91	48.28	50.87
Ministry of Railways	12,491.30	11,988.35	0.00	4,696.94	9,062.62	13,558.14	37.78	3,205.62	39.18	23.64

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (May)	Actual FY21 (up to May)	Actual FY21	Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)	Actual FY21 (up to May) as % of Revised Budget FY21	Actual FY22 (up to May) as % Budget FY22
Ministry of Shipping	3,265.15	3,959.64	66.16	2,142.41	3,225.35	4,354.05	285.45	2,017.87	54.11	46.34
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	0.00	494.25	2,711.32	3,982.88	161.75	1,182.83	16.82	29.70
Posts and Telecommunications Division	2,050.39	1,189.95	14.82	189.24	270.95	1,420.09	0.00	231.91	15.90	16.33
Bridges Division	7,972.83	4,603.37	256.25	3,355.15	3,940.04	9,812.74	328.12	3,829.99	72.88	39.03
Total Development Revenue Expenditure	215,044.62	208,024.54	17,122.45	92,554.52	169,490.71	237,078.57	12,268.52	93,636.71	44.49	39.50

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2020-21					Fiscal Year 2021-22		
		Budget FY21	Revised Budget FY21	Actual FY21 (May)	Actual FY21 (up to May)	Actual FY21	Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)
Tax Revenue (a+b)	221,981.4	344,997.3	315,998.2	21,941.5	229,757.0	269,801.3	345,999.9	29,738.1	306,806.2
a. NBR	216,037.4	329,999.0	300,999.1	21,590.4	224,552.0	263,885.5	329,999.6	29,234.2	301,163.1
a.1 Income	75,420.1	103,944.1	95,949.0	5,427.3	69,279.8	87,343.8	104,951.0	7,271.3	82,748.3
a.2 VAT	81,048.6	125,162.1	115,217.0	9,008.2	88,799.2	103,358.0	127,745.1	12,452.7	125,785.5
a.3 Supplementary	32,530.0	57,814.5	48,298.0	4,110.2	35,760.2	38,574.6	54,465.3	4,595.2	42,570.7
a.4 Import	23,720.9	37,807.2	37,154.1	2,883.2	27,834.9	31,591.7	37,907.2	4,675.2	46,171.2
a.4 Export	77.4	55.5	54.0	0.0	0.0	0.6	56.0	0.0	0.8
a.5 Excise	2,297.0	3,685.7	3,277.0	82.5	2,409.4	2,490.3	3,825.0	128.7	2,940.6
a.6 Other Taxes	943.4	1,529.9	1,050.0	79.1	468.4	526.6	1,050.0	111.2	946.0
b. Non-NBR	5,944.0	14,998.3	14,999.1	351.1	5,205.0	5,915.7	16,000.4	503.8	5,643.1
b.1 Narcotics & Liquor	73.6	118.7	125.5	5.1	65.9	78.9	137.6	8.7	79.8
b.2 Vehicles	1,568.5	797.5	797.5	100.5	1,334.9	1,504.2	800.0	129.8	1,456.4
b.3 Land Revenue	666.6	1,668.2	1,662.2	40.0	741.4	917.0	1,882.2	67.0	708.9
b.4 Stamp Duty	3,012.1	11,851.0	11,851.0	159.2	2,572.9	2,906.6	12,617.1	253.8	3,001.2
b.5 Surcharge	623.1	562.9	562.8	46.3	490.0	509.1	563.4	44.5	396.9
c. Non-tax Revenue	43,933.9	33,002.1	35,534.8	4,898.9	50,412.3	58,861.6	43,003.5	1,924.1	32,733.7
c.1 Dividend and Profit	3,471.8	1,747.7	1,688.5	158.1	1,482.2	1,909.4	2,063.3	374.1	4,705.1
c.2 Interest	1,913.2	8,717.3	12,692.7	31.4	7,553.8	8,072.3	15,587.6	165.2	1,668.1
c.3 Administrative Fees and Charges	2,377.6	6,513.2	6,465.6	92.1	1,807.4	2,038.8	7,210.2	162.0	2,060.3
c.4 Fines, Penalties and Forfeiture	603.3	494.8	421.9	63.6	785.5	893.9	461.8	83.1	1,109.1
c.5 Receipts for Services Rendered	4,322.0	4,965.5	4,937.6	156.6	2,884.5	3,267.3	5,456.1	350.2	3,988.4
c.6 Rents, Leases and Recoveries	496.7	576.2	448.9	76.4	660.3	743.2	459.3	70.8	721.9
c.7 Tolls and Levies	680.0	810.1	809.5	56.7	706.2	791.7	1,004.0	65.4	766.9
c.8 Non-Commercial Sales	1,794.2	2,796.5	2,378.0	98.8	1,751.1	1,873.7	3,319.8	179.0	3,720.3
c.9 Other Non-Tax Revenue and Receipts	28,089.5	6,037.9	5,481.9	4,083.4	32,550.5	39,025.3	7,112.3	427.4	13,859.8
c. 10 Capital Revenue	185.6	342.8	210.2	81.7	230.9	245.9	329.0	47.0	133.7

	Fiscal Year 2020-21						Fiscal Year 2021-22		
	Actual FY20	Budget FY21	Revised Budget FY21	Actual FY21 (May)	Actual FY21 (up to May)	Actual FY21	Budget FY22	Actual FY22 (May)	Actual FY22 (up to May)
Total Revenue (a+b+c)	265,915.3	377,999.4	351,532.9	26,840.4	280,169.3	328,662.8	389,003.4	31,662.2	339,539.9
d. Tax-GDP Ratio (base 2015-16)	7.00	9.77	8.95	0.62	6.51	7.64	8.70	0.75	7.72
e. Revenue-GDP ratio (base 2015-16)	8.39	10.71	9.96	0.76	7.94	9.31	9.78	0.80	8.54

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 May/ Actual FY21 up to May)*100	(Actual FY22 up to May/ Budget FY22)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	91.6	128.2	109.5	82.1	133.5	88.7
a. NBR	91.2	125.1	109.6	80.3	134.1	91.3
a.1 Income	92.3	120.2	109.4	26.6	119.4	78.8
a.2 VAT	92.1	123.6	110.9	31.4	141.7	98.5
a.3 Supplementary	83.5	141.2	112.8	11.7	119.0	78.2
a.4 Import	98.3	120.0	102.0	9.6	165.9	121.8
a.4 Export	97.4	9507.6	103.7	0.0	2213.2	1.5
a.5 Excise	88.9	153.6	116.7	0.8	122.0	76.9
a.6 Other Taxes	68.6	199.4	100.0	0.2	201.9	90.1
b. Non-NBR	100.0	270.5	106.7	1.8	108.4	35.3
b.1 Narcotics & Liquor	105.7	174.5	109.6	0.0	121.2	58.0
b.2 Vehicles	100.0	53.2	100.3	0.5	109.1	182.0
b.3 Land Revenue	99.6	205.3	113.2	0.3	95.6	37.7
b.4 Stamp Duty	100.0	434.1	106.5	0.9	116.6	23.8
b.5 Surcharge	100.0	110.7	100.1	0.2	81.0	70.4
c. Non-tax Revenue	107.7	73.1	121.0	17.9	64.9	76.1
c.1 Dividend and Profit	96.6	108.1	122.2	0.6	317.4	228.0
c.2 Interest	145.6	193.1	122.8	2.5	22.1	10.7
c.3 Administrative Fees and Charges	99.3	353.7	111.5	0.6	114.0	28.6
c.4 Fines Penalties and Forfeiture	85.3	51.7	109.5	0.3	141.2	240.1
c.5 Receipts for Services Rendered	99.4	167.0	110.5	1.0	138.3	73.1
c.6 Rents Leases and Recoveries	77.9	61.8	102.3	0.2	109.3	157.2
c.7 Tolls and Levies	99.9	126.8	124.0	0.2	108.6	76.4
c.8 Non-Commercial Sales	85.0	177.2	139.6	0.6	212.5	112.1
c.9 Other Non-Tax Revenue and Receipts	90.8	18.2	129.7	11.9	42.6	194.9
c.10 Capital Revenue	61.3	133.8	156.5	0.1	57.9	40.6
Total Revenue (a+b+c)	93.0	118.4	110.7	100.0	121.2	87.3

Notes:

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

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