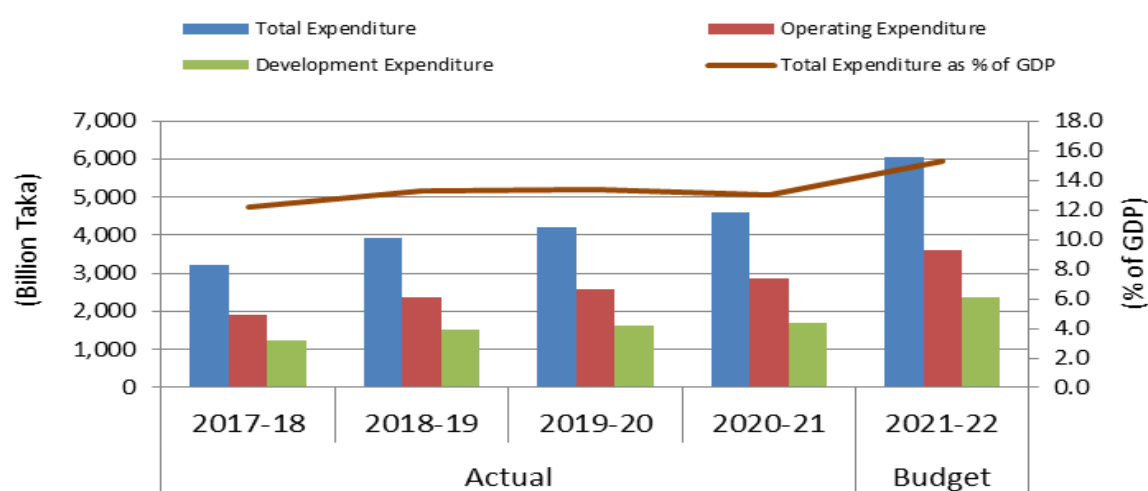


Monthly Report on Fiscal Position

April 2022

(Fiscal Year 2021-22)

Government Expenditure



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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 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 April, 2022 in the current fiscal year (FY22) is 65.1 percent of the operating budget estimates. Actual development expenditure during the same period is 33.69 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 April 2022, 78.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (88.4 percent). Total NBR tax collection is 82.2 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to April 2022, in FY22, overall balance (excluding grants) witnessed a negative value which was 0.32 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 April)	Actual FY22 (up to April) as % of Budget FY22
1	2	3	4	5	6	7	8	9	10	11	12
GPS	100,665	82,779	48,037	16.8	58.0	97,443	96.8	117.7	202.8	50,551	51.9
LGRD	5,899	5,793	5,570	1.9	96.1	6,359	107.8	109.8	114.2	3,986	62.7
Defense	32,755	32,010	35,234	12.3	110.1	35,449	108.2	110.7	100.6	24,039	67.8
POS	25,023	23,709	22,145	7.7	93.4	25,898	103.5	109.2	116.9	17,698	68.3
Edu	44,079	42,418	40,087	14.0	94.5	48,229	109.4	113.7	120.3	35,990	74.6
Health	16,747	17,607	13,700	4.8	77.8	17,172	102.5	97.5	125.3	9,465	55.1
SSW	24,950	23,890	22,127	7.7	92.6	27,232	109.1	114.0	123.1	13,645	50.1
Housing	1,744	1,617	1,535	0.5	94.9	1,803	103.4	111.4	117.4	898	49.8
RCRA	2,649	2,203	2,013	0.7	91.4	2,315	87.4	105.1	115.0	1,438	62.1
F&E	119	93	85	0.0	91.0	117	98.9	126.1	138.6	97	82.8
Agri	18,113	16,885	14,903	5.2	88.3	18,686	103.2	110.7	125.4	11,862	63.5
IES	1,295	1,194	1,164	0.4	97.5	1,352	104.4	113.2	116.1	981	72.5
TC (Tarns & Com)	10,341	9,669	8,624	3.0	89.2	10,859	105.0	112.3	125.9	7,941	73.1
Interest Payment	63,801	63,823	70,606	24.7	110.6	68,589	107.5	107.5	97.1	56,866	82.9
Total	348,180	323,690	285,830	100	88.3	361,504	103.8	111.7	126.5	235,456	65.1

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 April 2022, spending in Interest payment, Fuel and Energy (F&E), Education (Edu), Public order and safety (POS), Transport and Communication (Trans & Com), Industries and Economic Services (IES) and Defense were on the higher side. Sectors like Housing, Social Security and Welfare (SSW) and General Public Service (GPS) had lesser spending in operating expenditure.

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

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

1.1.2 Broad Sector-wise Allocation

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

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual expenditure FY21	36.9	29.0	3.0	5.2	24.7	1.1
Sector Share in Budget FY22	43.9	27.9	3.0	5.2	19.0	1.0
Sector share in Actual expenditure FY22 (Up to April)	39.2	27.2	3.4	5.0	24.2	1.0

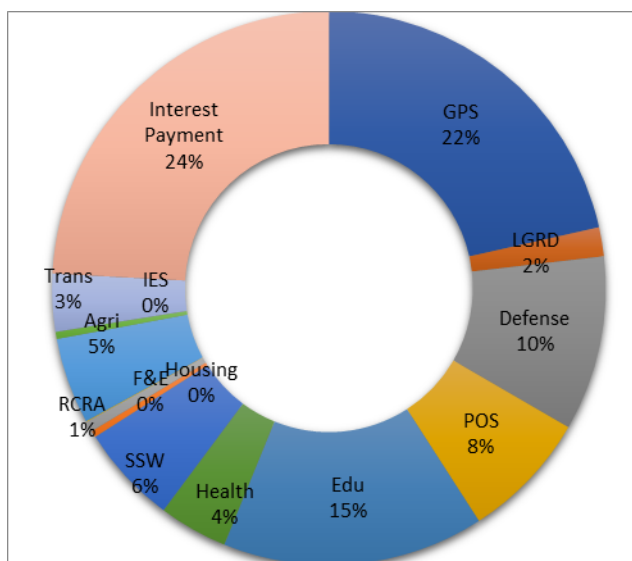
Note:

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 April 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 April 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 (22 percent), Education (15 percent), Defense (10 percent), and Public Order & Safety (08 percent) .

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to April 2022)

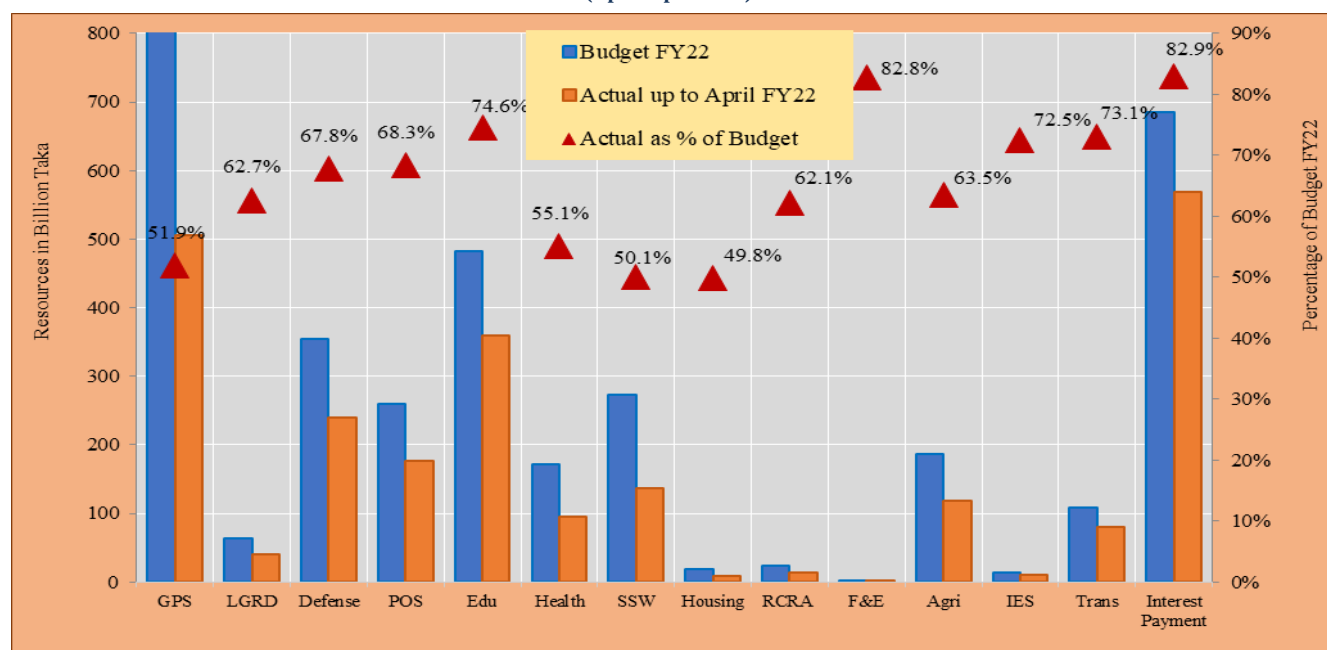


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (82.9%), Fuel & Energy (82.8%), Education (74.6%), Industries, Jute, Textiles, Commerce, Labor & Overseas Education (72.5%), Public Order and Safety (68.3%), Defence (67.8%), and Agriculture (63.5%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

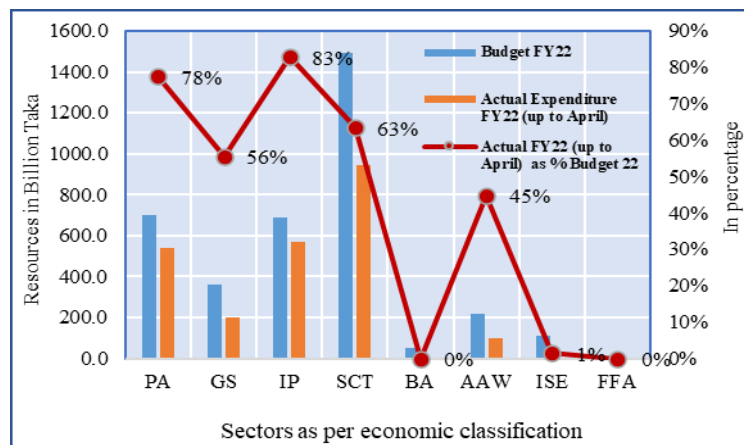
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY22), actual spending (operating) up to April is 65.1 percent of the budget estimate, which was 61.6 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

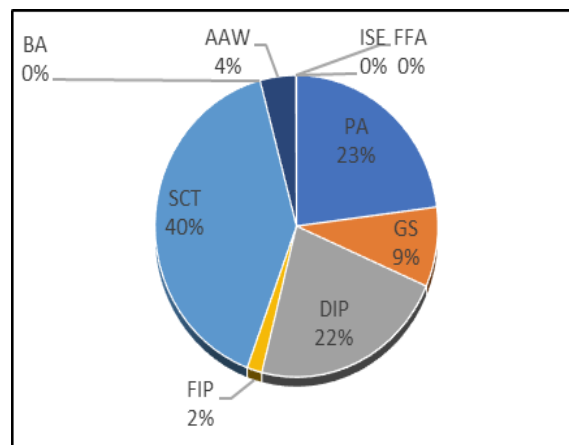
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 April 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 April 2022)**



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



Up to April 2022, utilization rate of total operating expenditure was 65.1 percent. For some categories, like interest payment (83%), and pay and allowances (78%) 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 April 2022, actual expenditure is 33.69 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 36.26 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (89.36 percent), HCS (54.39 percent), Agriculture, Fisheries and Livestock (52.36 percent), LGRD (44.60 percent), and Industries, Jute, Textiles, Commerce, Labor & Overseas (40.22 percent) sector 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.

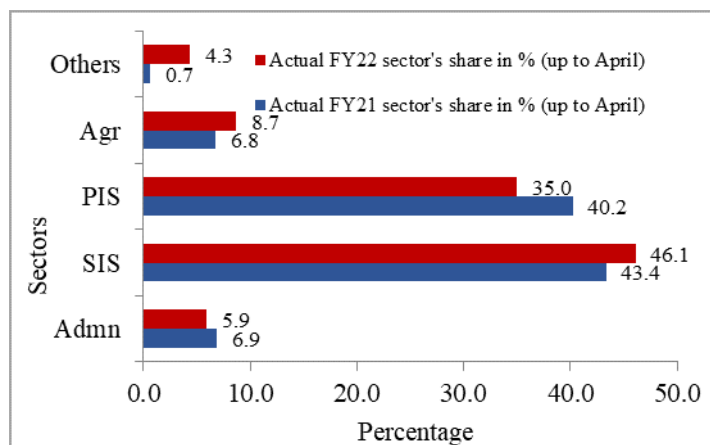
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2020-21						Fiscal Year 2021-22					
	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to April)	Sector's Share in Actual (up to April (%))	Actual FY21 as % of Revised FY21	Budget FY22	Actual FY22 (up to April)	Budget FY22 as % of Revised FY21	Budget FY22 as % of Actual FY21	Actual FY22 (up to April as % of Budget FY22)	Actual FY22 sector's share in % (up to April)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	12,496	12,564	8,546	4,431	5.87	68.02	15,271	3,611	121.55	178.70	23.64	4.52
LGRD	33,674	36,632	29,913	12,960	17.18	81.66	35,833	15,983	97.82	119.79	44.60	20.01
Defence	1,672	1,490	229	23	0.03	15.38	1,832	143	122.93	799.19	7.83	0.18
POS	3,646	3,237	2,269	728	0.97	70.10	3,226	936	99.66	142.16	29.01	1.17
Edu	41,682	36,265	31,839	11,719	15.54	87.79	46,649	12,351	128.63	146.52	26.48	15.46
Health	12,500	13,865	7,947	2,929	3.88	57.31	15,558	2,972	112.21	195.78	19.10	3.72
SSW	6,649	5,668	4,810	2,848	3.78	84.87	7,089	3,065	125.07	147.37	43.24	3.84
HCS	5,193	5,809	4,884	2,247	2.98	84.07	4,543	2,471	78.20	93.02	54.39	3.09
RCRA	2,142	2,517	2,006	1,307	1.73	79.70	2,642	2,361	104.98	131.71	89.36	2.96
FE	26,640	23,684	22,755	8,784	11.65	96.08	27,367	8,470	115.55	120.26	30.95	10.61
AFL	11,868	12,841	10,856	5,112	6.78	84.55	13,225	6,925	102.99	121.82	52.36	8.67
IES	2,644	3,011	1,842	786	1.04	61.18	2,674	1,076	88.83	145.18	40.22	1.35
TC	54,238	50,442	41,593	21,559	28.58	82.46	61,170	19,502	121.27	147.07	31.88	24.42
Total	215,045	208,025	169,491	75,432	100.00	81.48	237,079	79,866	113.97	139.88	33.69	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 April, 2022 is presented in **Figure 5**.

➤ From the graph it appears that up to April, 2022 the maximum share of spending went to Social Infrastructure (46.1 percent) followed by Physical Infrastructure (35.0 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)

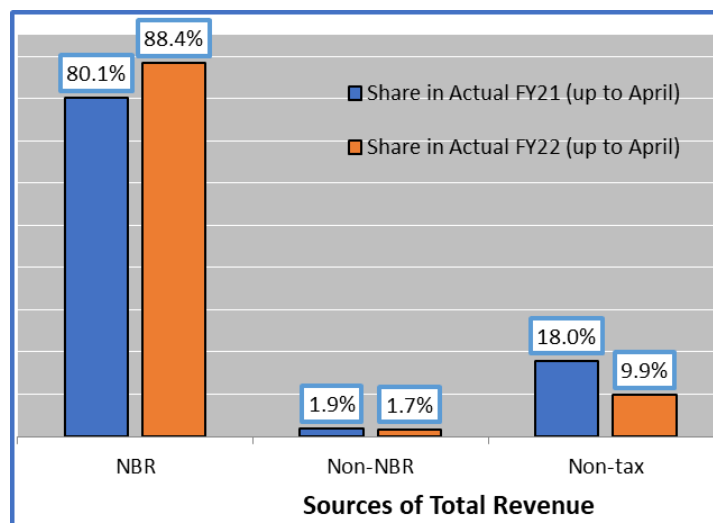
	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual FY22
	FY21	Budget FY21	FY21	(April)	FY21 (up to April)	FY22	FY22 (April)	FY22 (up to April)	(up to April) as % of Budget FY22
Tax Revenue (a+b)	344,997	315,998	269,801	21,997	207,815	346,000	31,180	276,550	79.9
a. NBR	329,999	300,999	263,886	21,686	202,962	330,000	30,692	271,412	82.2
a.1 Income	103,944	95,949	87,344	5,118	63,852	104,951	7,567	75,218	71.7
a.2 VAT	125,162	115,217	103,358	9,343	79,791	127,745	13,346	113,075	88.5
a.3 Supplementary Duty	57,815	48,298	38,575	4,066	31,650	54,465	4,535	37,976	69.7
a.4 Import	37,807	37,154	31,592	3,011	24,952	37,907	4,996	41,496	109.5
a.5 Export duty	55	54	1	0	0	56	0	1	1.4
a.6 Excise	3,686	3,277	2,490	83	2,327	3,825	144	2,812	73.5
a.7 Other Taxes	1,530	1,050	527	64	389	1,050	105	835	79.5
b. Non-NBR	14,998	14,999	5,916	312	4,854	16,000	487	5,139	32.1
c. Non-tax Revenue	33,002	35,535	58,862	4,907	45,513	43,003	2,628	30,320	70.5
Total Revenue (a + b + c)	377,999	351,533	328,663	26,904	253,329	389,003	33,808	306,870	78.9
d. Tax-GDP Ratio (base 2015-16)	9.77	8.95	7.64	0.62	5.89	8.70	0.78	6.95	-
e. Revenue-GDP ratio (base 2015-16)	10.71	9.96	9.31	0.76	7.18	9.78	0.85	7.72	-

- Total revenue collection in FY21 was 9.31 percent of GDP and 93.48 percent of the revised budget target.
- Up to April 2022, total revenue collection increased by 21.1 percent compared to the corresponding period of the previous fiscal year (FY21) and achievement as to annual target is 78.9 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).

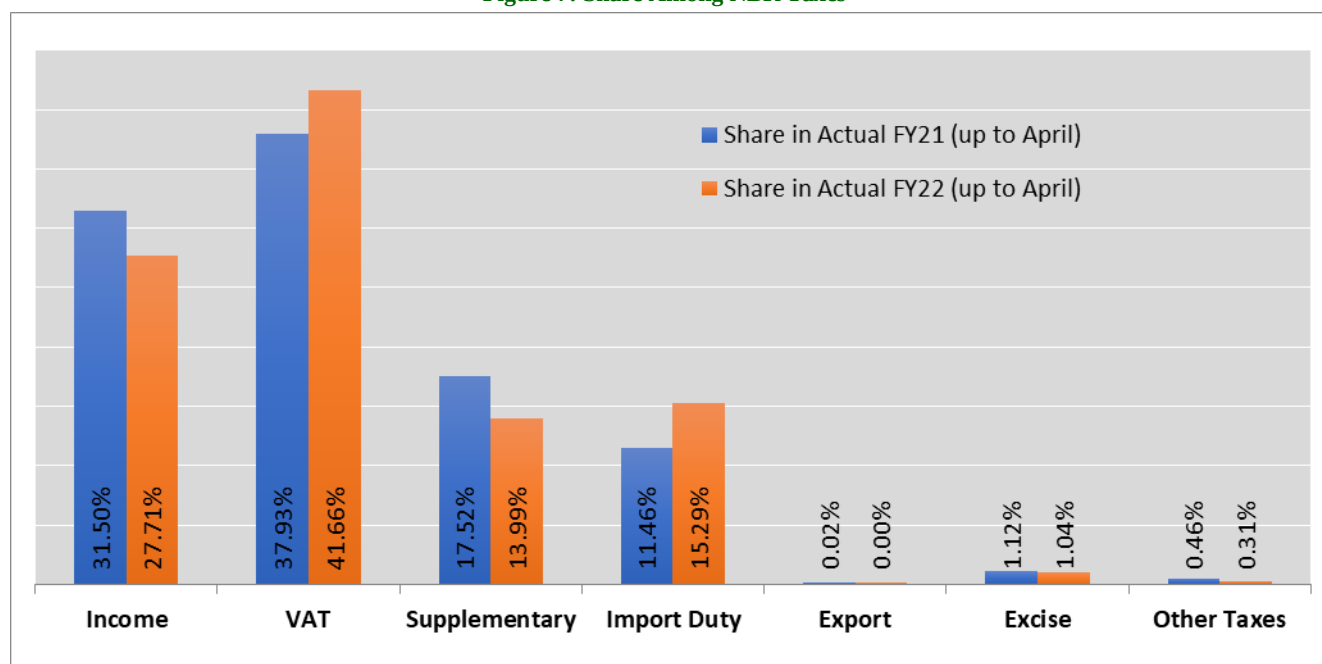
- Major share of the government revenue comes from NBR sources (88.4 percent up to April 2022).
- Growth rates of NBR and Non-NBR tax revenue are 33.7 percent and 5.9 percent respectively. On the other hand, non-tax revenue collection grew by -33.4 percent compared to the corresponding period of the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 79.9 and 70.5 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 April 2022, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.7 percent was collected from VAT, 27.7 percent from Income Tax, 14.0 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 April	Accounts 2021-22 up to April
	Budget	Revised	Accounts April		Budget	Accounts April		
1	2	3	4	5	6	7	8	9
Revenues	378,002	351,534	26,904	328,665	389,003	33,839	253,330	307,099
Tax Revenue	344,999	315,999	21,997	269,803	346,001	31,208	207,816	276,758
Non-Tax Revenue	33,002	35,535	4,907	58,862	43,003	2,631	45,514	30,341
Foreign Grants	4,013	3,985	5	2,348	3,490	61	50	79
Revenue and Foreign Grants	382,014	355,519	26,909	331,013	392,492	33,900	253,380	307,178
Non-Development Expenditure	348,180	323,688	23,278	285,830	361,500	34,421	199,295	235,456
Net Outlay for Food Account Operation	567	2,553	1,206	4,246	597	270	5,109	9,465
Loans & Advances (Net)	4,210	4,717	89	593	4,506	-176	564	-5,085
Development Expenditure	215,043	208,025	13,109	169,491	237,078	14,028	75,432	79,866
Development Program financed from Revenue Budget	2,522	3,239	681	2,721	3,176	28	772	954
Non-ADP Project	4,722	4,610	0	4,108	5,990	468	1,977	1,624
Annual Development Programme	205,145	197,643	12,238	160,495	225,324	13,363	71,268	76,143
Non-ADP FFW and Transfer	2,654	2,532	190	2,166	2,588	169	1,415	1,145
Total Expenditure	567,999	538,983	37,682	460,160	603,680	48,542	280,400	319,702
Overall Balance (Including Grants)	-185,985	-183,464	-10,773	-129,147	-211,188	-14,643	-27,020	-12,524
(In percent of GDP, base 2015-16)	-5.27	-5.20	-0.31	-3.66	-5.31	-0.37	-0.77	-0.31
Overall Balance (Excluding Grants)	-189,997	-187,449	-10,778	-131,495	-214,678	-14,704	-27,070	-12,603
(In percent of GDP, base 2015-16)	-5.38	-5.31	-0.31	-3.72	-5.40	-0.37	-0.77	-0.32

- 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 April, 2022 (excluding grants) witnesses a negative value which was 0.32 percent of GDP.

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

5.0 Financing

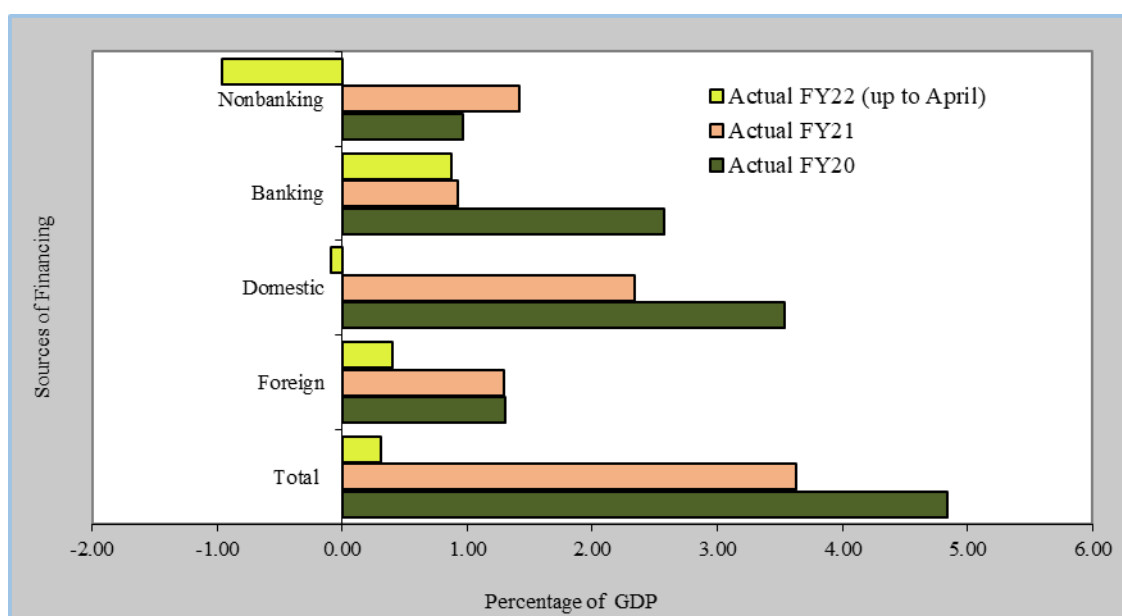
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year:2021-22		Accounts FY21 up to April	Accounts FY22 up to April
	Budget	Revised	Accounts April		Budget	Accounts April		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing- Net	76,004	68,414	1,610	45,708	97,738	1,847	12,716	16,024
1.1 Foreign Borrowing	88,824	80,954	2,688	57,726	112,188	2,972	22,857	27,221
1.2 Amortization	-12,820	-12,540	-1,078	-12,018	-14,450	-1,125	-10,141	-11,197
2.0 Domestic Borrowing	109,983	115,052	9,163	82,586	113,453	12,773	14,299	-3,557
2.1 Borrowing from Banking System (Net)	84,980	79,749	-411	32,673	76,452	4,809	17,562	34,798
2.1.1 Long-Term Debt (Net)	53,654	60,749	600	50,692	51,600	1,000	40,925	33,757
2.1.2 Short-Term Debt (Net)	31,326	19,000	-1,011	-18,019	24,852	3,809	-23,362	1,041
2.2 Non-Bank Borrowing (Net)	25,003	35,303	9,574	49,913	37,001	7,964	-3,263	-38,355
2.2.1 National Savings Schemes (Net)	20,000	30,302	1,484	43,040	32,000	1,964	35,469	18,585
2.2.2 Others	5,003	5,001	8,090	6,873	5,001	6,000	-38,732	-56,940
Total - Financing:	185,987	183,466	10,773	128,294	211,191	14,620	27,016	12,467
(In percent of GDP) (base: 2015-16):	5.27	5.20	0.31	3.63	5.31	0.37	0.77	0.31

Figure 8: Sources of Financing Deficit



For FY22, up to April, 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 (April)	Actual FY21 (up to April)	Actual FY21	Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)
General Public Services	100,665	82,779	2,114	37,288	48,037	97,443	9,152	50,551
LGRD	5,899	5,793	636	4,052	5,570	6,359	712	3,986
Defence	32,755	32,010	1,915	20,786	35,234	35,449	2,916	24,039
Public Order and safety	25,023	23,709	2,252	15,773	22,145	25,898	3,012	17,698
Education & technology	44,079	42,418	4,781	32,880	40,087	48,229	6,396	35,990
Health	16,747	17,607	1,274	9,533	13,700	17,172	1,727	9,465
Social Security and Welfare	24,950	23,890	2,405	9,335	22,127	27,232	3,406	13,645
Housing	1,744	1,617	135	803	1,535	1,803	164	898
Recreation, Culture and Religious Affairs	2,649	2,203	141	1,432	2,013	2,315	214	1,438
Fuel and Energy	119	93	15	66	85	117	19	97
Agriculture	18,113	16,885	2,505	8,734	14,903	18,686	873	11,862
Industrial & Economic Services	1,295	1,194	198	969	1,164	1,352	90	981
Transport and Communication	10,341	9,669	718	6,547	8,624	10,859	513	7,941
Interest	63,801	63,823	4,189	51,097	70,606	68,589	5,227	56,866
Total – Operating Revenue Expenditure	348,180	323,690	23,278	199,295	285,830	361,504	34,421	235,456

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 (April)	Actual FY21 (up to April)	Actual FY21	Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY22 (up to April) as % Budget FY22
Sub-total = GPS	100,665	82,779	2,114	37,288	48,037	97,443	9,152	50,551	51.9
Office of the President	27	26	2	15	19	29	3	17	56.2
Parliament	332	312	17	159	228	334	29	175	52.5
Prime Minister's Office	621	604	48	421	561	680	62	448	65.9
Cabinet Division	240	224	4	54	112	183	8	46	25.1
Election Commission	1,095	1,005	29	305	501	1,010	73	703	69.6
Ministry of Public Administration	2,774	2,634	135	1,267	1,784	2,994	251	1,656	55.3
Public Service Commission	78	69	7	40	51	79	11	53	67.5
Finance Division	90,544	73,380	1,462	31,123	40,123	87,027	8,520	44,769	51.4
Internal Resources Division	2,637	2,406	160	982	1,459	2,735	145	905	33.1
Financial Institutions Division	105	85	113	1,923	1,943	122	4	1,267	1,037.1
Economic Relations Division	293	275	56	239	267	326	5	240	73.7
Planning Division/2	90	80	5	55	69	92	7	55	59.6
Implementation, Monitoring and	56	30	3	17	28	51	6	19	37.4

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (April)	Actual FY21 (up to April)	Actual FY21	Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY22 (up to April) as % Budget FY22
Evaluation Division									
Statistics and Informatics Division	259	205	15	121	161	252	26	141	56.0
Ministry of Foreign Affairs	1,514	1,444	58	569	731	1,526	3	57	3.7
Sub-total = LGRD	5,899	5,793	636	4,052	5,570	6,359	712	3,986	62.7
Local Government Division	4,881	4,818	453	3,276	4,335	5,322	674	3,195	60.0
Rural Development and Co-operatives Division	648	605	180	741	869	652	35	760	116.7
Ministry of Chittagong Hill Tracts Affairs	371	371	3	35	366	386	3	31	8.0
Sub-total = Defence	32,755	32,010	1,915	20,786	35,234	35,449	2,916	24,039	67.8
Ministry of Defence - Defence Services	31,274	30,558	1,840	19,763	33,648	33,616	2,809	22,858	68.0
Ministry of Defence - Others Services	1,440	1,413	72	1,004	1,549	1,789	103	1,149	64.2
Armed Forces Division	41	39	2	18	37	44	4	32	74.3
Sub-total=POS	25,023	23,709	2,252	15,773	22,145	25,898	3,012	17,698	68.3
Supreme Court	223	187	18	128	169	225	26	164	73.1
Law and Justice Division	1,363	1,313	101	827	1,029	1,464	169	925	63.2
Public Security Division	20,765	19,871	1,867	13,441	18,852	21,485	2,559	15,003	69.8
Legislative and Parliamentary Affairs Division	34	32	2	22	27	36	3	25	68.4
Anti Corruption Commission	125	110	9	63	79	138	12	71	51.5
Security Services Division	2,513	2,196	255	1,293	1,989	2,550	243	1,509	59.2
Sub-total = Edu	44,079	42,418	4,781	32,880	40,087	48,229	6,396	35,990	74.6
Ministry of Primary and Mass Education	15,536	15,259	1,611	11,909	14,466	18,292	2,833	13,487	73.7
Secondary and Higher Education Division	21,252	20,162	2,493	16,206	19,280	22,166	2,768	17,269	77.9
Ministry of Science and Technology	557	542	1	399	533	570	18	421	73.9
Information and Communication Technology Division	366	363	19	156	295	358	17	220	61.4
Technical and Madrasah Education Division	6,368	6,092	657	4,211	5,514	6,843	761	4,593	67.1
Sub-total = Health	16,747	17,607	1,274	9,533	13,700	17,172	1,727	9,465	55.1
Health Services Division	12,830	13,755	1,008	7,285	10,757	12,914	1,286	7,025	54.4
Medical Education and Family Welfare Division	3,917	3,852	267	2,248	2,943	4,259	441	2,440	57.3
Sub-total = SSW	24,950	23,890	2,405	9,335	22,127	27,232	3,406	13,645	50.1
Ministry of Social Welfare	7,519	7,476	638	2,774	7,292	8,606	1,888	5,932	68.9
Ministry of Women and Children Affairs	3,183	3,228	152	758	3,156	3,333	268	1,017	30.5
Ministry of Food	4,883	3,895	1	31	3,668	4,032	10	46	1.1
Ministry of Disaster Management and Relief	5,345	5,297	1,336	3,021	4,329	5,319	622	2,008	37.7

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (April)	Actual FY21 (up to April)	Actual FY21	Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY22 (up to April) as % Budget FY22
Ministry of Liberation Affairs	4,020	3,994	278	2,751	3,682	5,941	618	4,642	78.1
Sub-total = HCS	1,744	1,617	135	803	1,535	1,803	164	898	49.8
Ministry of Housing and Public Works	1,744	1,617	135	803	1,535	1,803	164	898	49.8
Sub-total = RCRA	2,649	2,203	141	1,432	2,013	2,315	214	1,438	62.1
Ministry of Information	777	745	57	533	720	810	86	584	72.2
Ministry of Cultural Affairs	358	339	21	218	308	367	39	230	62.7
Ministry of Religious Affairs	268	221	6	102	193	296	15	128	43.1
Ministry of Youth and Sports	1,245	897	56	578	792	842	75	496	58.9
Sub-total = FE	119	93	15	66	85	117	19	97	82.8
Energy and Mineral Resources Division	69	57	5	38	52	68	8	59	87.0
Power Division	49	36	10	28	33	49	11	38	76.9
Sub-total = Agr	18,113	16,885	2,505	8,734	14,903	18,686	873	11,862	63.5
Ministry of Agriculture/3	12,893	11,813	2,080	5,705	10,607	13,167	456	8,436	64.1
Ministry of Fisheries and Livestock	1,581	1,547	98	730	962	1,649	127	770	46.7
Ministry of Environment and Forest	648	623	43	362	562	681	74	413	60.8
Ministry of Land	1,171	1,136	101	759	1,011	1,233	166	866	70.3
Ministry of Water Resources	1,820	1,765	182	1,178	1,760	1,956	51	1,377	70.4
Sub-total = IES	1,295	1,194	198	969	1,164	1,352	90	981	72.5
Ministry of Commerce	253	222	10	121	169	288	20	110	38.3
Ministry of Labour and Employment	130	162	9	75	97	179	14	85	47.4
Ministry of Industries	381	331	147	449	475	358	5	501	140.0
Ministry of Expatriates' Welfare and Overseas Employment	325	288	23	198	251	320	30	161	50.5
Ministry of Textiles and Jute	206	190	10	125	173	207	21	122	59.2
Sub-total = TC	10,341	9,669	718	6,547	8,624	10,859	513	7,941	73.1
Road Transport and Highways Division	4,616	4,357	292	2,758	3,938	4,900	405	2,436	49.7
Ministry of Railways	3,835	3,508	325	2,389	2,904	3,984	1	4,129	103.6
Ministry of Shipping	734	717	5	514	674	783	11	524	66.9
Ministry of Civil Aviation and Tourism	55	45	1	34	44	49	8	33	66.7
Posts and Telecommunications Division	1,096	1,038	95	850	1,062	1,135	87	816	71.9
Bridges Division	6	4	0	2	3	7	0	3	37.6
Sub-total = Interest	63,801	63,823	4,189	51,097	70,606	68,589	5,227	56,866	82.9
Domestic	58,253	58,500	3,976	47,178	66,319	62,000	4,960	52,823	85.2
Foreign	5,548	5,323	213	3,919	4,287	6,589	267	4,042	61.4
Total Operating Revenue Expenditure	348,180	323,690	23,278	199,295	285,830	361,504	34,421	235,456	65.1

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to April)	Budget FY22	Actual FY22 (up to April)	Actual FY21 (up to April) as % of Budget FY21	Actual FY22 (up to April) as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	48,743	69,746	54,093	74.0	77.6
Pay of Officers	10,486	10,260	8,727	7,241	11,091	7,600	69.1	68.5
Pay of Establishment	24,756	24,650	23,051	18,962	25,751	21,567	76.6	83.8
Allowances	30,618	30,707	27,113	22,540	32,904	24,925	73.6	75.8
Goods and Services	34,744	34,120	30,518	18,906	36,162	20,099	54.4	55.6
Supplies and Services	25,502	25,196	21,714	13,691	26,121	14,679	53.7	56.2
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	5,216	10,041	5,420	56.4	54.0
Interest Payments	63,799	63,823	70,606	51,097	68,589	56,866	80.1	82.9
Domestic	58,251	58,500	66,319	47,178	62,000	52,823	81.0	85.2
Foreign	5,548	5,323	4,287	3,919	6,589	4,042	70.6	61.4
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	64,539	149,236	94,608	45.2	63.4
Subsidies	38,648	36,326	27,639	13,284	34,499	22,787	34.4	66.1
Grants in Aid	63,195	58,616	48,611	33,639	69,945	42,871	53.2	61.3
Pensions and Gratuities	27,637	27,585	18,711	15,793	28,209	17,963	57.1	63.7
Others	2,886	1,868	2,456	1,796	4,957	1,268	62.2	25.6
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	183,286	328,842	225,666	58.8	68.6
Acquisition of Assets and Works (B)	20,799	18,482	19,709	8,074	21,468	9,628	38.8	44.8
Acquisition of Assets	19,405	17,420	18,850	7,597	20,310	9,140	39.2	45.0
Acquisition of Land	1,394	1,062	858	477	1,158	487	34.2	42.1
Total - Augmented Operating Recurrent Expenditure (A+B):	332,489	321,029	285,602	191,359	350,310	235,293	57.6	67.2
Investments in Shares and Equities (C)	15,648	2,614	228	216	11,148	163	1.4	1.5
Share Capital	15,648	2,614	0	216	11,148	163	1.4	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	8,290	32,661	9,790	22.7	30.0
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	348,182	323,688	285,830	191,575	361,503	235,456	55.0	65.1

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 (April)	Actual FY21 (up to April)	Actual FY21	Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY21 (up to April) as % of Revised Budget FY21	Actual FY22 (up to April) as % Budget FY22
Sub-total = GPS	12,495.85	12,563.95	115.32	4,431.16	8,545.85	15,271.23	888.01	3,610.55	35.27	23.64
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	66.20	1,574.67	2,653.57	3,227.03	297.44	1,063.34	42.36	32.95
Cabinet Division	18.56	43.74	0.00	0.25	0.65	55.12	0.03	0.26	0.57	0.47
Election Commission	621.57	789.99	4.48	397.48	589.85	718.28	13.05	395.16	50.31	55.01
Ministry of Public Administration	518.29	346.90	15.22	157.83	291.59	782.39	30.69	217.59	45.50	27.81
Public Service Commission	26.73	27.95	7.86	8.86	16.94	36.16	1.64	2.47	31.71	6.83
Finance Division	3,810.77	2,859.84	4.74	1,093.65	1,824.01	4,762.90	291.64	399.81	38.24	8.39
Internal Resources Division (IRD)	456.40	289.56	2.26	14.22	137.83	387.91	21.10	81.58	4.91	21.03
Financial Institutions Division	2,274.29	2,499.17	0.00	1,082.69	2,592.27	2,437.34	205.44	1,323.84	43.32	54.31
Economic Relations Division	57.48	51.90	4.48	11.41	37.82	66.42	2.60	14.65	21.99	22.06
Planning Division/2	1,157.90	1,411.33	2.48	37.66	105.83	1,040.67	2.22	34.37	2.67	3.30
Implementation Monitoring and Evaluation Division	92.57	124.83	0.00	1.56	121.01	205.85	2.91	8.81	1.25	4.28
Statistics and Informatics Division	124.46	321.69	7.59	39.72	151.58	1,421.23	6.63	39.80	12.35	2.80
Ministry of Foreign Affairs	118.82	79.32	0.00	11.16	22.44	129.18	12.61	28.88	14.06	22.35
Sub-total = LGRD	33,674.49	36,632.16	3,063.94	12,959.55	29,913.39	35,833.43	3,138.62	15,982.95	35.38	44.60
Local Government Division	31,222.32	34,175.94	2,873.25	11,927.03	27,875.51	33,897.77	3,082.00	15,016.97	34.90	44.30
Rural Development and Co-operatives Division	1,587.72	1,631.90	168.72	728.57	1,395.06	1,139.33	21.69	465.22	44.65	40.83
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	21.97	303.95	642.81	796.33	34.92	500.76	36.87	62.88
Sub-total = Defence	1,672.47	1,489.94	14.49	22.61	229.18	1,831.54	48.90	143.34	1.52	7.83
Ministry of Defence - Defence Services	1,672.47	1,489.94	14.49	22.61	229.18	1,831.54	48.90	143.34	1.52	7.83
Sub-total=POS	3,646.13	3,237.19	111.88	728.27	2,269.30	3,226.13	256.11	936.05	22.50	29.01
Law and Justice Division	375.67	403.22	10.82	86.97	202.89	349.39	13.43	98.19	21.57	28.10
Public Security Division	1,895.23	1,790.51	77.39	331.94	1,298.43	1,597.08	197.94	644.20	18.54	40.34
Legislative and Parliamentary Affairs Division	5.71	6.24	0.46	3.28	4.61	0.60	0.00	0.55	52.63	91.43
Anti Corruption Commission	24.56	11.21	2.67	4.20	8.17	21.15	0.01	1.35	37.43	6.38
Security Services Division	1,344.96	1,026.01	20.55	301.88	755.21	1,257.91	44.73	191.76	29.42	15.24
Sub-total = Edu	41,682.34	36,265.33	1,889.58	11,719.20	31,838.90	46,648.79	1,583.76	12,351.17	32.32	26.48
Ministry of Primary and Mass Education	9,403.55	10,685.81	482.64	3,437.20	8,746.42	8,022.49	519.46	3,553.19	32.17	44.29
Secondary and Higher Education Division	11,865.23	12,522.88	1,176.61	4,883.52	10,334.20	14,319.51	484.88	4,695.74	39.00	32.79
Ministry of Science and Technology	17,388.94	10,903.69	68.68	2,270.42	11,053.68	20,633.86	79.20	2,121.46	20.82	10.28
Information and Communication Technology Division	1,048.63	667.70	27.53	402.96	564.05	1,362.47	247.74	907.74	60.35	66.62
Technical and Madrasah Education Division	1,975.99	1,485.25	134.12	725.10	1,140.55	2,310.46	252.47	1,073.03	48.82	46.44

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (April)	Actual FY21 (up to April)	Actual FY21	Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY21 (up to April) as % of Revised Budget FY21	Actual FY22 (up to April) as % Budget FY22
Sub-total = Health	12,499.58	13,865.19	418.51	2,928.61	7,946.80	15,558.22	553.06	2,971.64	21.12	19.10
Health Services Division	10,053.86	11,979.34	287.08	2,219.15	6,427.78	13,000.19	410.29	2,380.25	18.52	18.31
Medical Education and Family Welfare Division	2,445.72	1,885.85	131.44	709.45	1,519.02	2,558.03	142.77	591.39	37.62	23.12
Sub-total = SSW	6,648.67	5,668.18	419.46	2,847.59	4,810.38	7,088.92	636.94	3,065.36	50.24	43.24
Ministry of Social Welfare	402.01	444.91	35.99	136.97	301.11	519.12	42.15	150.85	30.79	29.06
Ministry of Women and Children Affairs	676.29	556.92	14.60	181.04	433.00	857.46	83.16	394.56	32.51	46.01
Ministry of Food	595.00	405.76	16.53	116.47	226.01	679.38	19.71	278.07	28.70	40.93
Ministry of Disaster Management and Relief	4,490.37	4,016.28	333.47	2,324.91	3,658.50	4,631.37	363.41	1,980.21	57.89	42.76
Ministry of Liberation Affairs	485.00	244.31	18.87	88.20	191.76	401.59	128.51	261.67	36.10	65.16
Sub-total = HCS	5,193.22	5,808.72	520.81	2,247.00	4,883.62	4,542.69	375.02	2,470.79	38.68	54.39
Ministry of Housing and Public Works	5,193.22	5,808.72	520.81	2,247.00	4,883.62	4,542.69	375.02	2,470.79	38.68	54.39
Sub-total = RCRA	2,141.70	2,517.13	44.47	1,306.86	2,006.27	2,642.41	694.57	2,361.31	51.92	89.36
Ministry of Information	262.56	248.25	1.69	48.18	93.90	198.57	19.13	90.28	19.41	45.46
Ministry of Cultural Affairs	220.86	182.19	4.97	82.16	160.22	220.38	19.50	101.28	45.09	45.96
Ministry of Religious Affairs	1,424.99	1,856.90	25.97	1,087.93	1,577.17	1,943.57	586.32	2,010.67	58.59	103.45
Ministry of Youth and Sports	233.29	229.79	11.85	88.60	174.98	279.89	69.62	159.08	38.56	56.84
Sub-total = FE	26,639.55	23,683.96	1,832.19	8,784.08	22,755.44	27,366.68	1,314.61	8,470.12	37.09	30.95
Energy and Mineral Resources Division	1,835.62	1,748.79	0.00	477.43	1,405.27	2,017.92	0.00	105.96	27.30	5.25
Power Division	24,803.93	21,935.17	1,832.19	8,306.66	21,350.17	25,348.76	1,314.61	8,364.16	37.87	33.00
Sub-total = Agr	11,868.17	12,840.63	720.11	5,111.79	10,856.39	13,224.74	1,308.05	6,925.01	39.81	52.36
Ministry of Agriculture/3	2,543.98	2,397.18	170.01	1,129.56	2,318.97	3,029.64	263.09	1,515.34	47.12	50.02
Ministry of Fisheries and Livestock	1,611.80	1,977.83	97.82	355.64	1,745.41	1,787.80	111.60	497.39	17.98	27.82
Ministry of Environment and Forest	598.74	413.56	22.13	114.69	338.95	541.68	22.70	105.95	27.73	19.56
Ministry of Land	844.23	687.21	24.47	174.32	395.56	994.70	38.87	245.11	25.37	24.64
Ministry of Water Resources	6,269.42	7,364.85	405.70	3,337.59	6,057.51	6,870.92	871.79	4,561.22	45.32	66.38
Sub-total = IES	2,644.13	3,010.59	58.80	786.41	1,841.99	2,674.21	245.26	1,075.51	26.12	40.22
Ministry of Commerce	365.41	203.89	0.56	41.20	155.14	395.46	1.51	6.42	20.20	1.62
Ministry of Labour and Employment	220.42	185.92	3.62	42.21	74.89	185.73	29.91	52.93	22.70	28.50
Ministry of Industries	1,233.58	1,748.36	29.09	520.12	1,048.88	1,226.47	141.63	723.48	29.75	58.99
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	13.78	102.73	283.54	382.05	22.55	121.28	29.32	31.74
Ministry of Textiles and Jute	508.32	522.02	11.76	80.16	279.54	484.50	49.66	171.40	15.36	35.38
Sub-total = GPS	54,238.32	50,441.56	3,899.71	21,558.94	41,593.21	61,169.57	2,985.28	19,502.43	42.74	31.88
Road Transport and Highways Division	24,825.41	25,761.42	2,677.33	11,018.17	22,382.93	28,041.67	2,235.16	11,224.82	42.77	40.03
Ministry of Railways	12,491.30	11,988.35	494.38	4,696.94	9,062.62	13,558.14	0.00	1,790.32	39.18	13.20
Ministry of Shipping	3,265.15	3,959.64	722.92	2,076.25	3,225.35	4,354.05	303.86	1,732.42	52.44	39.79
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	0.00	494.25	2,711.32	3,982.88	0.00	1,021.08	16.82	25.64

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (April)	Actual FY21 (up to April)	Actual FY21	Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)	Actual FY21 (up to April) as % of Revised Budget FY21	Actual FY22 (up to April) as % Budget FY22
Posts and Telecommunications Division	2,050.39	1,189.95	5.07	174.42	270.95	1,420.09	1.05	231.91	14.66	16.33
Bridges Division	7,972.83	4,603.37	0.00	3,098.90	3,940.04	9,812.74	445.22	3,501.87	67.32	35.69
Total Development Revenue Expenditure	215,044.62	208,024.54	13,109.28	75,432.07	169,490.71	237,078.57	14,028.19	79,866.23	36.26	33.69

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2020-21					Fiscal Year 2021-22		
	Actual FY20	Budget FY21	Revised Budget FY21	Actual FY21 (April)	Actual FY21 (up to April)	Actual FY21	Budget FY22	Actual FY22 (April)	Actual FY22 (up to April)
Tax Revenue (a+b)	221,981.4	344,997.3	315,998.2	21,997.1	207,815.5	269,801.3	345,999.9	31,179.8	276,550.3
a. NBR	216,037.4	329,999.0	300,999.1	21,685.6	202,961.5	263,885.5	329,999.6	30,692.4	271,411.5
a.1 Income	75,420.1	103,944.1	95,949.0	5,118.4	63,852.5	87,343.8	104,951.0	7,566.6	75,217.6
a.2 VAT	81,048.6	125,162.1	115,217.0	9,343.5	79,791.0	103,358.0	127,745.1	13,345.6	113,075.0
a.3 Supplementary	32,530.0	57,814.5	48,298.0	4,065.6	31,650.0	38,574.6	54,465.3	4,535.5	37,975.5
a.4 Import	23,720.9	37,807.2	37,154.1	3,011.3	24,951.7	31,591.7	37,907.2	4,995.9	41,495.9
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	82.9	2,326.9	2,490.3	3,825.0	143.9	2,811.9
a.6 Other Taxes	943.4	1,529.9	1,050.0	63.9	389.4	526.6	1,050.0	104.9	834.8
b. Non-NBR	5,944.0	14,998.3	14,999.1	311.5	4,853.9	5,915.7	16,000.4	487.4	5,138.7
b.1 Narcotics & Liquor	73.6	118.7	125.5	4.2	60.7	78.9	137.6	6.7	71.1
b.2 Vehicles	1,568.5	797.5	797.5	58.4	1,234.5	1,504.2	800.0	129.0	1,326.6
b.3 Land Revenue	666.6	1,668.2	1,662.2	51.6	701.4	917.0	1,882.2	69.7	641.8
b.4 Stamp Duty	3,012.1	11,851.0	11,851.0	150.6	2,413.7	2,906.6	12,617.1	239.6	2,746.9
b.5 Surcharge	623.1	562.9	562.8	46.7	443.6	509.1	563.4	42.4	352.3
c. Non-tax Revenue	43,933.9	33,002.1	35,534.8	4,906.9	45,513.5	58,861.6	43,003.5	2,628.3	30,319.9
c.1 Dividend and Profit	3,471.8	1,747.7	1,688.5	49.3	1,324.0	1,909.4	2,063.3	37.8	4,331.0
c.2 Interest	1,913.2	8,717.3	12,692.7	141.7	7,522.4	8,072.3	15,587.6	32.8	1,502.7
c.3 Administrative Fees and Charges	2,377.6	6,513.2	6,465.6	89.6	1,715.3	2,038.8	7,210.2	156.2	1,895.7
c.4 Fines, Penalties and Forfeiture	603.3	494.8	421.9	66.8	721.9	893.9	461.8	131.1	1,026.0
c.5 Receipts for Services Rendered	4,322.0	4,965.5	4,937.6	221.5	2,727.9	3,267.3	5,456.1	426.4	3,637.7
c.6 Rents, Leases and Recoveries	496.7	576.2	448.9	182.4	583.9	743.2	459.3	172.7	636.1
c.7 Tolls and Levies	680.0	810.1	809.5	58.0	649.5	791.7	1,004.0	75.0	701.5
c.8 Non-Commercial Sales	1,794.2	2,796.5	2,378.0	146.7	1,652.3	1,873.7	3,319.8	154.5	3,088.8
c.9 Other Non-Tax Revenue and Receipts	28,089.5	6,037.9	5,481.9	3,897.5	28,467.2	39,025.3	7,112.3	1,433.2	13,413.6
c. 10 Capital Revenue	185.6	342.8	210.2	53.4	149.1	245.9	329.0	8.6	86.7
Total Revenue (a+b+c)	265,915.3	377,999.4	351,532.9	26,904.0	253,328.9	328,662.8	389,003.4	33,808.1	306,870.1
d. Tax-GDP Ratio (base 2015-16)	7.00	9.77	8.95	0.62	5.89	7.64	8.70	0.78	6.95
e. Revenue-GDP ratio (base 2015-16)	8.39	10.71	9.96	0.76	7.18	9.31	9.78	0.85	7.72

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 April/Actual FY21 up to April)*100	(Actual FY22 up to April/ Budget FY22)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	91.6	128.2	109.5	82.1	133.1	79.9
a. NBR	91.2	125.1	109.6	80.3	133.7	82.2
a.1 Income	92.3	120.2	109.4	26.6	117.8	71.7
a.2 VAT	92.1	123.6	110.9	31.4	141.7	88.5
a.3 Supplementary	83.5	141.2	112.8	11.7	120.0	69.7
a.4 Import	98.3	120.0	102.0	9.6	166.3	109.5
a.4 Export	97.4	9507.6	103.7	0.0	2092.6	1.4
a.5 Excise	88.9	153.6	116.7	0.8	120.8	73.5
a.6 Other Taxes	68.6	199.4	100.0	0.2	214.4	79.5
b. Non-NBR	100.0	270.5	106.7	1.8	105.9	32.1
b.1 Narcotics & Liquor	105.7	174.5	109.6	0.0	117.1	51.7
b.2 Vehicles	100.0	53.2	100.3	0.5	107.5	165.8
b.3 Land Revenue	99.6	205.3	113.2	0.3	91.5	34.1
b.4 Stamp Duty	100.0	434.1	106.5	0.9	113.8	21.8
b.5 Surcharge	100.0	110.7	100.1	0.2	79.4	62.5
c. Non-tax Revenue	107.7	73.1	121.0	17.9	66.6	70.5
c.1 Dividend and Profit	96.6	108.1	122.2	0.6	327.1	209.9
c.2 Interest	145.6	193.1	122.8	2.5	20.0	9.6
c.3 Administrative Fees and Charges	99.3	353.7	111.5	0.6	110.5	26.3
c.4 Fines Penalties and Forfeiture	85.3	51.7	109.5	0.3	142.1	222.2
c.5 Receipts for Services Rendered	99.4	167.0	110.5	1.0	133.3	66.7
c.6 Rents Leases and Recoveries	77.9	61.8	102.3	0.2	109.0	138.5
c.7 Tolls and Levies	99.9	126.8	124.0	0.2	108.0	69.9
c.8 Non-Commercial Sales	85.0	177.2	139.6	0.6	186.9	93.0
c.9 Other Non-Tax Revenue and Receipts	90.8	18.2	129.7	11.9	47.1	188.6
c.10 Capital Revenue	61.3	133.8	156.5	0.1	58.2	26.4
Total Revenue (a+b+c)	93.0	118.4	110.7	100.0	121.1	78.9

Notes:

Income= Tax on Income/property/profit/wealth

Import= Import & export duty

Sup= Supplementary duty

Ex= Excise taxes

NL= Narcotics & Liquor

DP= Dividend & profit

PO&R= Post office & Railway

IFT= Interest/Fees/Tolls & Other receipts

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