

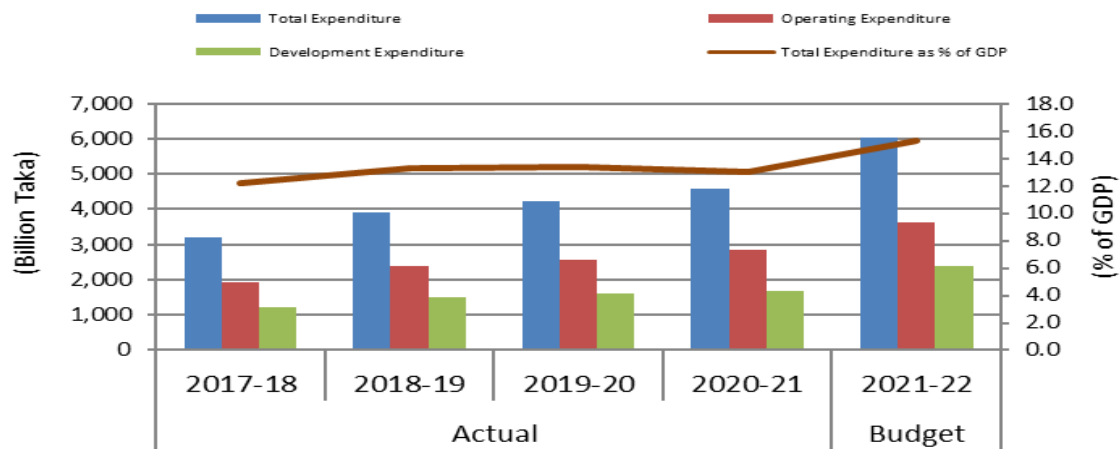


Monthly Report on Fiscal Position

November 2021

(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 November, 2021(FY2021-22) in the current fiscal year (FY 22) is 25.7 percent of the operating budget estimates. Actual development expenditure during the same period is 12.29 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 November 2021, 32.1 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.1 Percent). Total NBR tax collection is 32.1 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 November 2021, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 0.24 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 **Table1**.

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 21 (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 November)	Actual 21 (Up to November) 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	23,036	23.6
LGRD	5,899	5,793	5,570	1.9	96.1	6,359	107.8	109.8	114.2	1,459	22.9
Defense	32,755	32,010	35,234	12.3	110.1	35,449	108.2	110.7	100.6	2,651	7.5
POS	25,023	23,709	22,145	7.7	93.4	25,898	103.5	109.2	116.9	8,056	31.1
Edu	44,079	42,418	40,087	14.0	94.5	48,229	109.4	113.7	120.3	16,701	34.6
Health	16,747	17,607	13,700	4.8	77.8	17,172	102.5	97.5	125.3	4,179	24.3
SSW	24,950	23,890	22,127	7.7	92.6	27,232	109.1	114.0	123.1	4,610	16.9
Housing	1,744	1,617	1,535	0.5	94.9	1,803	103.4	111.4	117.4	232	12.9
RCRA	2,649	2,203	2,013	0.7	91.4	2,315	87.4	105.1	115.0	579	25.0
F&E	119	93	85	0.0	91.0	117	98.9	126.1	138.6	35	29.6
Agri	18,113	16,885	14,903	5.2	88.3	18,686	103.2	110.7	125.4	2,887	15.5
IES	1,295	1,194	1,164	0.4	97.5	1,352	104.4	113.2	116.1	623	46.1
TC (Tarns & Com)	10,341	9,669	8,624	3.0	89.2	10,859	105.0	112.3	125.9	1,410	13.0
Interest Payment	63,801	63,823	70,606	24.7	110.6	68,589	107.5	107.5	97.1	26,527	38.7
Total	348,180	323,690	286,378	100	88.5	361,504	103.8	111.7	126.2	92,985	25.7

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

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

Security & Welfare (SSW), Defense, Housing, Transport & Communication (Trans & Com) and Agriculture have lesser spending in operating spending;

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 November)	36.3	29.2	1.6	3.1	28.5	1.3

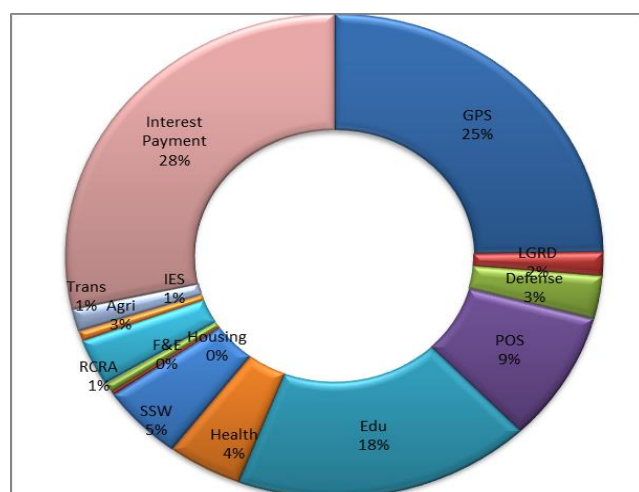
Note:

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

- Broadly in the budget for FY22, share of the administration sector has increased, Physical Infrastructure and Agriculture remain same and allocations against all other categories are reduced in comparison to the actual expenditure in FY21;
- Till November 2021, among all categories expenditure on Administration sector was the highest and share in actual expenditure of administration, Social Infrastructure and Interest Payment were increased.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY21
(Up to November 2021)



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

- Individually the largest share goes to Interest Payment (28 percent) followed by General Public Service (25 percent), Education (18 percent), and both Public Order & Safety (9 percent) .

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to November 2021)

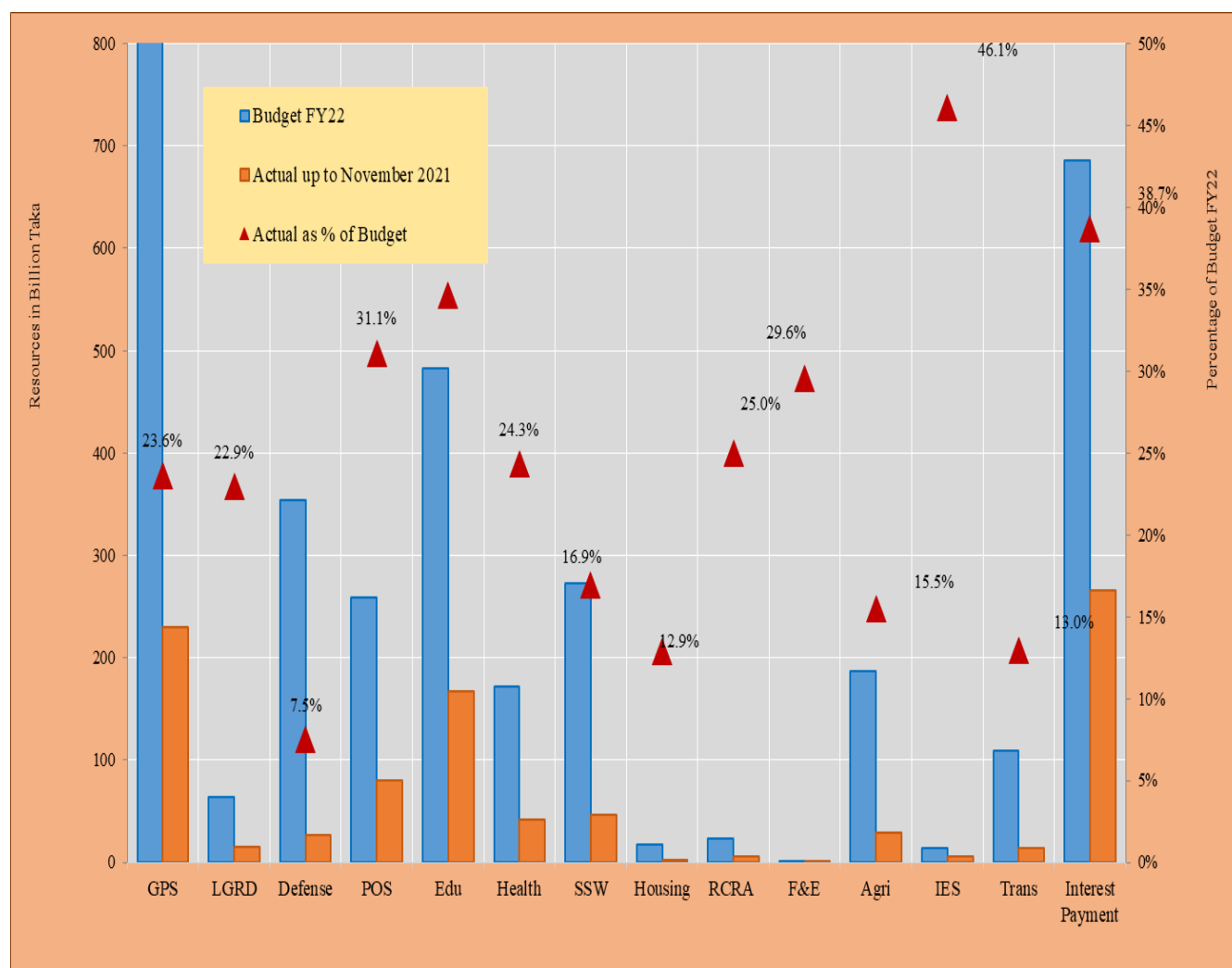


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, IES (46.1%), Interest Payment (38.7%), Education (34.6%), Public Order & Safety (31.1%), Fuel & Energy (26.6%) and Recreation, Culture and Religious Affairs (25%) sectors have shown 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 November is 25.7 percent of the budget estimate, which was 28.72 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP), (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Programme Financed from Operating Budget (PFNDB). Status of actual spending up to November 2021 as per economic classification is shown in figures 3 and 4. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (Appendix 3).

Figure 3: Actual Expenditure according to Economic classification FY22 (up to November 2021)

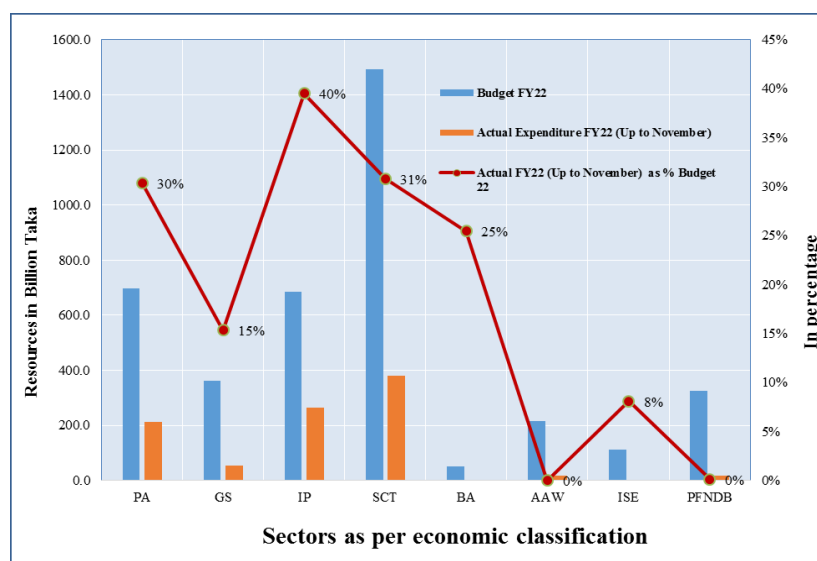
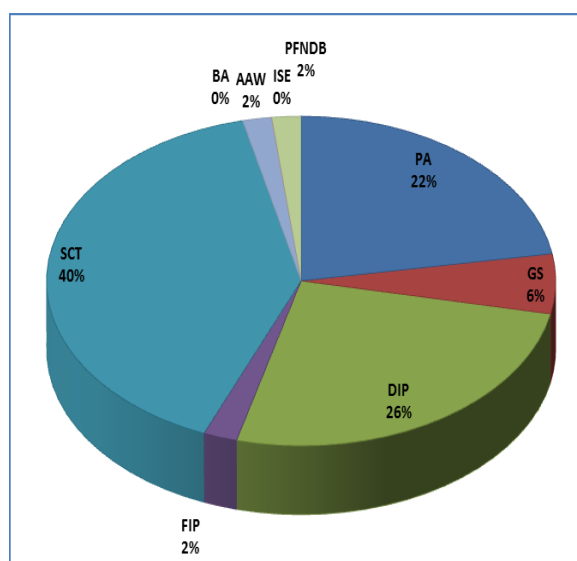


Figure 4: Share of Different Categories in Total Actual Spending in FY22 (up to November 2021)



For some categories, like subsidies and current transfer (40%), DIP (26%) and pay and allowances (22%) and the spending rate is higher than the overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

- Up to November 2021, actual expenditure is 12.29 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 14.00 percent of the revised budget.

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.

- During this period Transportation & Communication (TC) (25.60 percent), LGRD (21.08 percent) and Education (17.81 percent) sector made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Defence, POS, IES, RCRA and HCS showed a less-than-average performance.

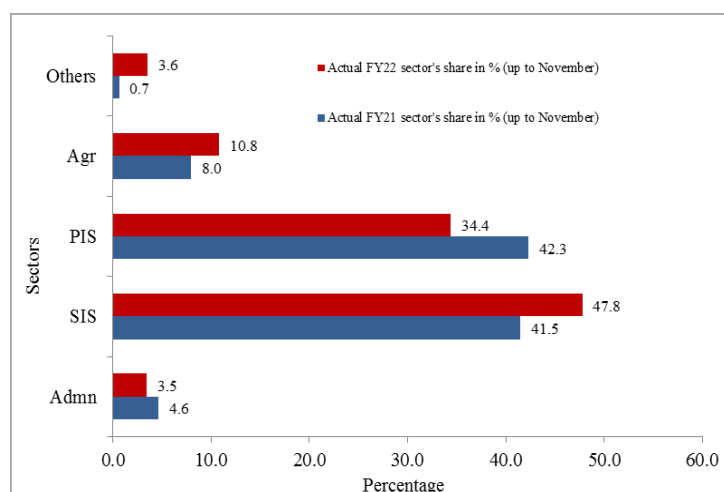
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Actual FY22 (up to November)	Year: 2020-21						Fiscal Year 2021-22					
	Budget 2021	Revised Budget 2021	Actual FY21	Actual FY21 (Up to November)	Sector Share in Actual (Up to November (%))	Actual FY21 as % of Revised FY21	Budget FY22	Actual FY22 (Up to November)	Budget FY22 as % of Revised FY21	Budget FY22 as % of Actual FY21	Actual FY22 (Up to November as % of Budget FY22)	Actual FY22 sector's share in % (Up to November)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	12,496	12,564	8,546	1,145	3.94	68.02	15,271	836	121.55	178.70	5.48	2.87
LGRD	33,674	36,632	29,913	4,190	14.40	81.66	35,833	6,145	97.82	119.79	17.15	21.08
Defence	1,672	1,490	213	3	0.01	14.32	1,832	3	122.93	858.46	0.14	0.01
POS	3,646	3,237	2,269	203	0.70	70.10	3,226	173	99.66	142.16	5.38	0.60
Edu	41,682	36,265	31,796	4,987	17.14	87.68	46,649	5,189	128.63	146.71	11.12	17.81
Health	12,500	13,865	7,947	1,111	3.82	57.31	15,558	895	112.21	195.78	5.75	3.07
SSW	6,649	5,668	4,810	840	2.89	84.87	7,089	1,027	125.07	147.37	14.48	3.52
HCS	5,193	5,809	4,792	940	3.23	82.49	4,543	666	78.20	94.80	14.66	2.29
RCRA	2,142	2,517	2,006	747	2.57	79.70	2,642	474	104.98	131.71	17.96	1.63
FE	26,640	23,684	22,755	3,571	12.27	96.08	27,367	2,563	115.55	120.26	9.37	8.80
AFL	11,868	12,841	10,840	2,323	7.99	84.42	13,225	3,148	102.99	122.00	23.80	10.80
IES	2,644	3,011	1,827	298	1.03	60.69	2,674	563	88.83	146.36	21.04	1.93
TC	54,238	50,442	40,948	8,733	30.02	81.18	61,170	7,462	121.27	149.38	12.20	25.60
Total	215,045	208,025	168,664	29,091	100.00	81.08	237,079	29,144	113.97	140.56	12.29	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 November, 2021 is presented in **Figure 5**.

- From the graph it appears that up to November, 2021 the maximum share of spending went to Social Infrastructure (47.8 percent) followed by Physical Infrastructure (34.4 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 November, 2021:

Table 4: Revenue Collection Position

(In Crore Taka)

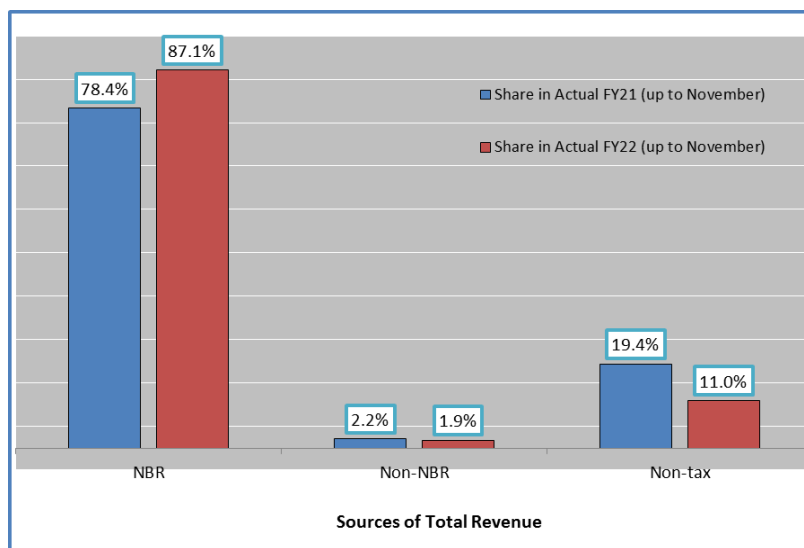
	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual
	FY21	Budget FY21	FY21	FY21 (November)	FY21 (Up to November)	FY22	FY22 (November)	FY22 (Up to November)	(Up to November) as percentage of Budget FY22
1	2	3	4	5	6	7	8	9	10
Tax Revenue (a+b)	344,997	315,998	269,788	19,115	89,495	346,000	21,480	111,001	32.1
a. NBR	329,999	300,999	263,872	18,588	87,082	330,000	20,927	108,656	32.9
a.1 Income	103,944	95,949	87,338	5,275	27,354	104,951	5,746	29,218	27.8
a.2 VAT	125,162	115,217	103,350	7,618	35,482	127,745	8,738	45,904	35.9
a.3 Import	57,815	48,298	38,575	3,347	13,242	54,465	3,635	16,567	30.4
a.4 Export duty	37,807	37,154	31,592	2,272	10,703	37,907	2,622	16,360	43.2
a.5 Excise	55	54	1	0	0	56	0	1	1.3
a.6 Supplementary Duty	3,686	3,277	2,490	45	211	3,825	89	305	8.0
a.7 Other Taxes	1,530	1,050	527	31	90	1,050	98	301	28.7
b. Non-NBR	14,998	14,999	5,916	527	2,413	16,000	553	2,345	14.7
c. Non-tax Revenue	33,002	35,535	58,814	2,755	21,569	43,001	2,119	13,727	31.9
Total Revenue (a + b + c)	377,999	351,533	328,601	21,870	111,064	389,001	23,599	124,728	32.1
d. Tax-GDP Ratio (base 2015-16)	9.7	8.96	7.64	0.54	2.54	8.77	0.54	2.81	
e. Revenue-GDP ratio (base 2015-16)	10.71	9.96	9.71	0.64	3.15	9.86	0.60	3.16	

- Total revenue collection in FY21 was 9.96 percent of GDP (considering the base year 2015-16) and 93.48 percent of the revised budget target.
- Up to November 2021, total revenue collection target scaled up by 12.30 percent compared to the corresponding period of the previous fiscal year (FY21) and achievement as to annual target is 32.1 percent.
- In FY22, total revenue is expected to be scaled up to 9.86 percent of GDP. This figure is about 10.66 percent higher than the revised budget estimate of FY21, but 18.38 percent higher than the actual collection in FY21.

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

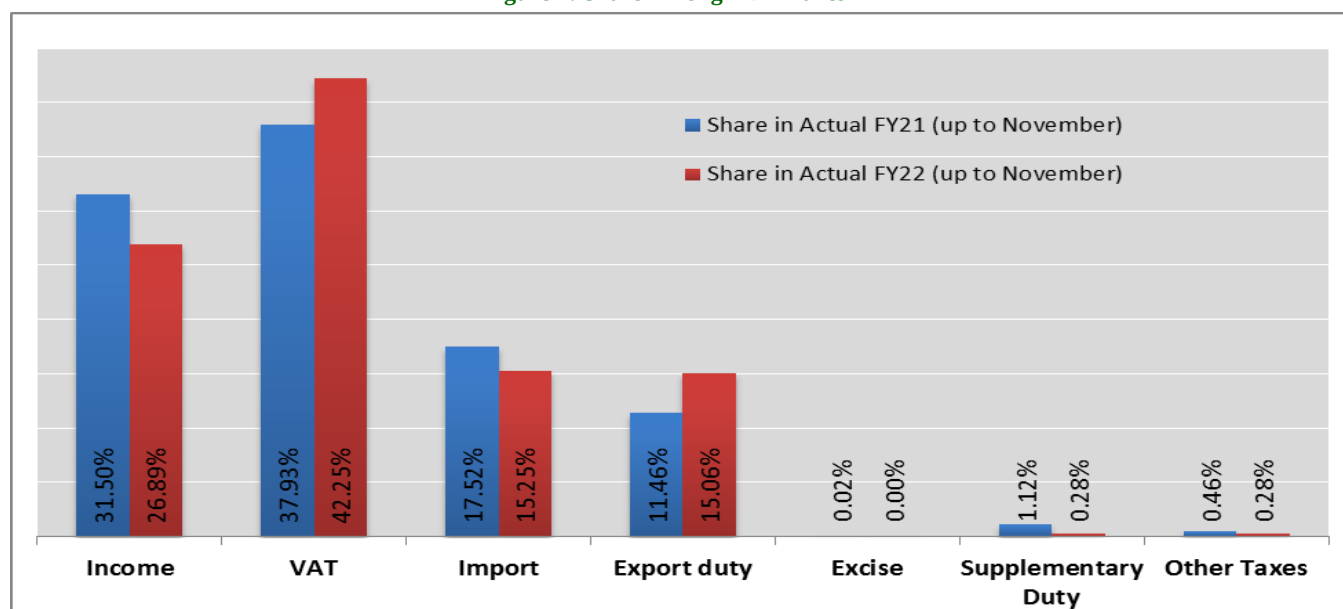
- Major share of the government revenue comes from NBR sources (87.1 percent up to November 2021).
- Growth rates of NBR and Non-NBR tax revenue are 24.77 percent and -2.81 percent respectively. On the other hand, non-tax revenue collection grew by -36.35 percent compared to the corresponding period of the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 32.1 and 31.9 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY21 actual tax revenue collection was 7.64 percent of GDP (Considering the base year 2015-16).
- Tax revenue collection target for FY22 is 8.77 percent of GDP (Considering the base year 2015-16).. This is 9.5 percent higher than the revised budget of FY21 and 28.24 percent higher than the actual collection of the FY21.
- In FY22, up to November 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 42.25 percent was collected from VAT, 26.89 percent from Income Tax, 15.25 percent

from Import Duty, 15.06 percent from Export Duty and the rest from Excise, Supplementary Duties and other Taxes.

4.0 Budget Deficit⁵

The following table (table 5) shows budget deficit position.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year: 2021-22			Accounts 2020-21 up to November	Accounts 2021-22 Up to November
	Budget	Revised	Accounts November		Budget	Revised Budget	Accounts November		
1	2	3	4	5	6	7	8	9	10
Revenues	377,811	348,069	19,128	263,062	378,002	0	21,237	100,428	109,163
Tax Revenue	340,104	313,070	17,816	220,780	344,999	0	19,025	86,341	89,417
Non-Tax Revenue	37,710	35,002	1,312	42,282	33,002	0	2,212	14,087	19,746
Foreign Grants	4,168	3,454	1	1,957	4,013	0	13	1	13
Revenue and Foreign Grants	381,980	351,523	19,129	265,019	382,014	0	21,250	100,428	109,176
Non-Development Expenditure	310,263	295,280	18,089	251,338	348,180	0	17,251	88,122	88,419
Net Outlay for Food Account Operation	308	654	100	2,326	567	0	18	4,050	2,743
Loans & Advances (Net)	937	3,294	-109	1,207	4,210	0	388	-1,076	-1,014
Development Expenditure	211,683	202,349	7,198	160,652	215,043	0	8,586	34,725	26,753
Development Program financed from Revenue Budget	1,463	1,833	20	1,617	2,522	0	10	55	39
Non-ADP Project	5,315	4,846	205	3,343	4,722	0	147	370	376
Annual Development Programme	202,721	192,921	6,925	154,238	205,145	0	8,241	34,248	26,142
Non-ADP FFW and Transfer	2,184	2,748	48	1,455	2,654	0	187	52	195
Total Expenditure	523,191	501,577	25,278	415,523	567,999	0	26,242	125,821	116,901
Overall Balance (Including Grants)	-141,211	-150,053	-6,149	-150,504	-185,985	0	-4,992	-25,393	-7,725
(In percent of GDP)	-4.0	-4.25	-0.17	-4.26	-4.72	0.00	-0.13	-0.20	-0.24
Overall Balance (Excluding Grants)	-145,380	-153,507	-6,150	-152,460	-189,997	0	-5,005	-25,393	-7,738
(In percent of GDP)	-4.12	-4.35	-0.17	-4.32	-4.82	0.00	-0.13	-0.20	-0.24

- In FY21, actual budget deficit (excluding grants) as percentage of GDP was 4.32 percent. Including grants it was 4.26 percent of GDP (Considering the base year 2015-16);
- Budget deficit (excluding grants) for FY22 is estimated to be 4.82 percent of GDP. Including grants the deficit is expected to be 4.72 percent of GDP (Considering the base year 2015-16).;
- For FY22, actual overall balance up to November, 2021 (excluding grants) witnesses a negative value which was 0.24 percent of GDP.

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

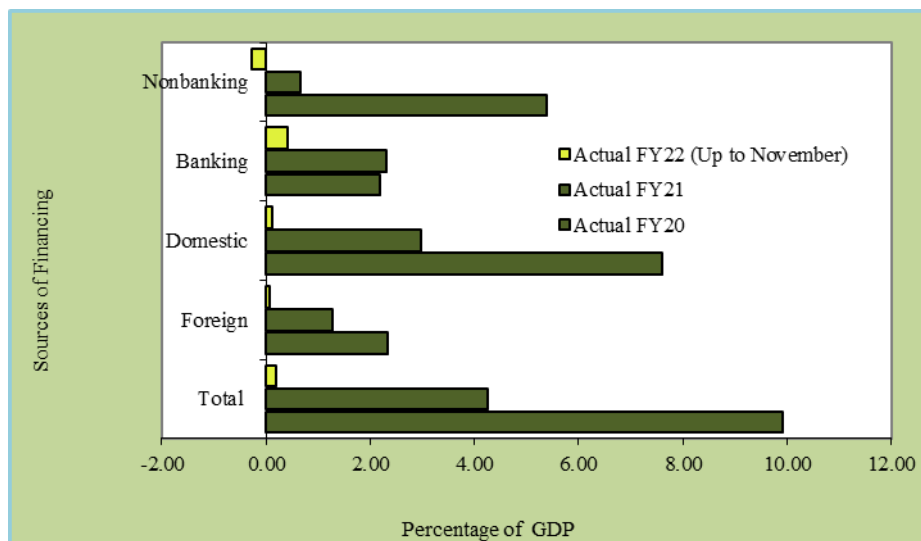
5.0 Financing

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 November	Accounts FY22 Up to November
	Budget	Revised	Accounts November		Budget	Revised Budget	Accounts November		
1	2	3	4	5	6	7	8	9	10
1.0 Foreign Borrowing-Net	63,848	52,709	-717	45,116	76,004	0	457	-842	2,681
1.1 Foreign Borrowing	75,390	63,659	264	57,085	88,824	0	472	4,061	5,887
1.2 Amortization	-11,542	-10,950	-981	-11,968	-12,820	0	-16	-4,903	-3,206
2.0 Domestic Borrowing	77,363	97,345	6,865	105,083	109,983	0	4,532	26,232	5,072
2.1 Borrowing from Banking System (Net)	47,364	82,421	6,689	81,718	84,980	0	2,268	40,199	16,276
2.1.1 Long-Term Debt (Net)	28,094	59,986	6,900	57,930	53,654	0	1,800	18,955	25,235
2.1.2 Short-Term Debt (Net)	19,270	22,435	-211	23,788	31,326	0	468	21,245	-8,959
2.2 Non-Bank Borrowing (Net)	30,000	14,924	176	23,365	25,003	0	2,264	-13,967	-11,204
2.2.1 National Savings Schemes (Net)	27,000	11,924	408	15,089	20,000	0	3,382	6,311	19,502
2.2.2 Others	3,000	3,000	-232	8,276	5,003	0	-1,119	-20,278	-30,706
Total – Financing:	141,211	150,054	6,148	0	185,987	0	4,988	25,390	7,753
(In percent of GDP) (2015-16 base):	4.0	4.25	0.17	3.8	4.72	0	0.4	0.72	0.20



For FY22, up to November, total financing is positive and overall balance is negative so far.

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2019-20					Fiscal Year 2020-21		
	Budget FY20	Revised Budget FY20	Actual FY20 (May)	Actual FY20 Up to May, 2019	Actual FY2020	Budget FY21	Actual FY21 (May)	Actual FY21 (Up to May)
1	2	3	4	5	6	7	8	9
General Public Services	100,665	82,779	3,867	18,003	48,585	97,443	4,860	23,036
LGRD	5,899	5,793	398	1,278	5,570	6,359	277	1,459
Defence	32,755	32,010	1,903	9,879	35,234	35,449	170	2,651
Public Order and safety	25,023	23,709	1,634	7,508	22,145	25,898	1,548	8,056
Education & technology	44,079	42,418	2,770	16,159	40,087	48,229	2,856	16,701
Health	16,747	17,607	909	4,288	13,700	17,172	903	4,179
Social Security and Welfare	24,950	23,890	877	3,939	22,127	27,232	1,673	4,610
Housing	1,744	1,617	67	237	1,535	1,803	51	232
Recreation, Culture and Religious Affairs	2,649	2,203	250	735	2,013	2,315	166	579
Fuel and Energy	119	93	5	29	85	117	10	35
Agriculture	18,113	16,885	980	2,790	14,903	18,686	986	2,887
Industrial & Economic Services	1,295	1,194	65	424	1,164	1,352	70	623
Transport and Communication	10,341	9,669	746	2,596	8,624	10,859	259	1,410
Interest	63,801	63,823	5,595	24,497	70,606	68,589	5,870	26,527
Total – Operating Revenue Expenditure	348,180	323,690	20,066	92,361	286,378	361,504	19,699	92,985

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 (November)	Actual FY21 (Up to November)	Actual FY21	Budget FY22	Actual FY22 (November)	Actual FY22 (Up to November)	Actual FY22 (Up to November) as % Budget FY22
1	2	3	4	5	6	7	8	9	10
Sub-total = GPS	48,585	100,665	82,779	3,867	18,003	48,585	97,443	4,860	23,036
Office of the President	19	27	26	1	8	19	29	1	8
Parliament	228	332	312	12	70	228	334	15	71
Prime Minister's Office	561	621	604	34	207	561	680	42	190
Cabinet Division	112	240	224	4	34	112	183	4	18

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21	Budget FY22	Actual FY22 (November)	Actual FY22 (Up to November)	Actual FY22 (Up to November) as % Budget FY22
1	2	3	4	5	6	7	8	9	10
Election Commission	501	1,095	1,005	26	107	501	1,010	152	251
Ministry of Public Administration	1,784	2,774	2,634	175	667	1,784	2,994	161	722
Public Service Commission	51	78	69	3	15	51	79	8	28
Finance Division	40,671	90,544	73,380	3,438	15,045	40,671	87,027	3,905	19,888
Internal Resources Division	1,459	2,637	2,406	74	416	1,459	2,735	106	421
Financial Institutions Division	1,943	105	85	1	1,023	1,943	122	427	1,209
Economic Relations Division	267	293	275	24	43	267	326	11	91
Planning Division/2	69	90	80	5	27	69	92	9	30
Implementation, Monitoring and Evaluation Division	28	56	30	2	8	28	51	1	7
Statistics and Informatics Division	161	259	205	14	60	161	252	13	64
Ministry of Foreign Affairs	731	1,514	1,444	54	275	731	1,526	6	38
Sub-total = LGRD	5,570	5,899	5,793	398	1,278	5,570	6,359	277	1,459
Local Government Division	4,335	4,881	4,818	300	1,007	4,335	5,322	240	977
Rural Development and Co-operatives Division	869	648	605	97	256	869	652	32	465
Ministry of Chittagong Hill Tracts Affairs	366	371	371	1	15	366	386	5	17
Sub-total = Defence	35,234	32,755	32,010	1,903	9,879	35,234	35,449	170	2,651
Ministry of Defence - Defence Services	33,648	31,274	30,558	1,785	9,363	33,648	33,616	164	2,546
Ministry of Defence - Others Services	1,549	1,440	1,413	116	508	1,549	1,789	6	102
Armed Forces Division	37	41	39	2	8	37	44	0	3
Sub-total=POS	22,145	25,023	23,709	1,634	7,508	22,145	25,898	1,548	8,056
Supreme Court	169	223	187	12	62	169	225	32	83
Law and Justice Division	1,029	1,363	1,313	73	427	1,029	1,464	79	415
Public Security Division	18,852	20,765	19,871	1,368	6,390	18,852	21,485	1,295	6,753
Legislative and Parliamentary Affairs Division	27	34	32	4	12	27	36	1	13
Anti Corruption Commission	79	125	110	5	30	79	138	5	34
Security Services Division	1,989	2,513	2,196	171	586	1,989	2,550	135	759
Sub-total = Edu	40,087	44,079	42,418	2,770	16,159	40,087	48,229	2,856	16,701
Ministry of Primary and Mass Education	14,466	15,536	15,259	1,081	5,952	14,466	18,292	1,102	6,101
Secondary and Higher Education Division	19,280	21,252	20,162	1,238	7,886	19,280	22,166	1,255	8,170
Ministry of Science and Technology	533	557	542	66	246	533	570	75	254
Information and Communication Technology Division	295	366	363	6	68	295	358	17	83
Technical and Madrasah Education Division	5,514	6,368	6,092	378	2,007	5,514	6,843	407	2,093
Sub-total = Health	13,700	16,747	17,607	909	4,288	13,700	17,172	903	4,179
Health Services Division	10,757	12,830	13,755	708	3,233	10,757	12,914	635	3,038

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21	Budget FY22	Actual FY22 (November)	Actual FY22 (Up to November)	Actual FY22 (Up to November) as % Budget FY22
1	2	3	4	5	6	7	8	9	10
Medical Education and Family Welfare Division	2,943	3,917	3,852	200	1,055	2,943	4,259	269	1,141
Sub-total = SSW	22,127	24,950	23,890	877	3,939	22,127	27,232	1,673	4,610
Ministry of Social Welfare	7,292	7,519	7,476	246	1,618	7,292	8,606	1,213	1,733
Ministry of Women and Children Affairs	3,156	3,183	3,228	34	159	3,156	3,333	42	333
Ministry of Food	3,668	4,883	3,895	1	15	3,668	4,032	1	17
Ministry of Disaster Management and Relief	4,329	5,345	5,297	386	810	4,329	5,319	43	267
Ministry of Liberation Affairs	3,682	4,020	3,994	208	1,336	3,682	5,941	373	2,259
Sub-total = HCS	1,535	1,744	1,617	67	237	1,535	1,803	51	232
Ministry of Housing and Public Works	1,535	1,744	1,617	67	237	1,535	1,803	51	232
Sub-total = RCRA	2,013	2,649	2,203	250	735	2,013	2,315	166	579
Ministry of Information	720	777	745	53	274	720	810	79	237
Ministry of Cultural Affairs	308	358	339	28	100	308	367	20	96
Ministry of Religious Affairs	193	268	221	9	43	193	296	25	58
Ministry of Youth and Sports	792	1,245	897	160	317	792	842	42	188
Sub-total = FE	85	119	93	5	29	85	117	10	35
Energy and Mineral Resources Division	52	69	57	4	18	52	68	4	19
Power Division	33	49	36	1	11	33	49	6	16
Sub-total = Agr	14,903	18,113	16,885	980	2,790	14,903	18,686	986	2,887
Ministry of Agriculture/3	10,607	12,893	11,813	361	1,225	10,607	13,167	254	1,176
Ministry of Fisheries and Livestock	962	1,581	1,547	64	341	962	1,649	78	365
Ministry of Environment and Forest	562	648	623	30	158	562	681	38	193
Ministry of Land	1,011	1,171	1,136	73	380	1,011	1,233	80	392
Ministry of Water Resources	1,760	1,820	1,765	453	685	1,760	1,956	535	762
Sub-total = IES	1,164	1,295	1,194	65	424	1,164	1,352	70	623
Ministry of Commerce	169	253	222	11	50	169	288	19	53
Ministry of Labour and Employment	97	130	162	6	33	97	179	8	39
Ministry of Industries	475	381	331	3	168	475	358	23	410
Ministry of Expatriates' Welfare and Overseas Employment	251	325	288	22	102	251	320	13	68
Ministry of Textiles and Jute	173	206	190	23	70	173	207	8	54
Sub-total = TC	8,624	10,341	9,669	746	2,596	8,624	10,859	259	1,410
Road Transport and Highways Division	3,938	4,616	4,357	308	823	3,938	4,900	185	864
Ministry of Railways	2,904	3,835	3,508	200	1,017	2,904	3,984	1	4
Ministry of Shipping	674	734	717	160	333	674	783	6	178
Ministry of Civil Aviation and Tourism	44	55	45	1	10	44	49	9	20
Posts and Telecommunications Division	1,062	1,096	1,038	77	413	1,062	1,135	57	341

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21	Budget FY22	Actual FY22 (November)	Actual FY22 (Up to November)	Actual FY22 (Up to November) as % Budget FY22
1	2	3	4	5	6	7	8	9	10
Bridges Division	3	6	4	0	1	3	7	0	1
Sub-total = Interest	70,606	63,801	63,823	5,595	24,497	70,606	68,589	5,870	26,527
Domestic	66,319	58,253	58,500	5,330	22,599	66,319	62,000	5,602	24,497
Foreign	4,287	5,548	5,323	266	1,898	4,287	6,589	267	2,030
Total Operating Revenue Expenditure	286,378	348,180	323,690	20,066	92,361	286,378	361,504	19,699	92,985

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (Up to November)	Budget FY22	Actual FY22 Up to November	Actual FY22 (Up to November) As % of Budget FY21	Actual FY22 (Up to November) as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	24,202	69,746	21,185	36.7	30.4
Pay of Officers	10,486	10,260	8,727	3,611	11,091	3,362	34.4	30.3
Pay of Establishment	24,756	24,650	23,051	9,370	25,751	8,115	37.9	31.5
Allowances	30,618	30,707	27,113	11,220	32,904	9,708	36.6	29.5
Goods and Services	34,744	34,120	30,518	7,113	36,162	5,544	20.5	15.3
Supplies and Services	25,502	25,196	21,714	5,653	26,121	4,375	22.2	16.7
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	1,461	10,041	1,169	15.8	11.6
Interest Payments	63,799	63,823	70,606	24,497	68,589	26,527	38.4	38.7
Domestic	58,251	58,500	66,319	22,599	62,000	24,497	38.8	39.5
Foreign	5,548	5,323	4,287	1,898	6,589	2,030	34.2	30.8
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	31,419	149,236	37,963	22.0	25.4
Subsidies	38,648	36,326	27,639	4,306	34,499	4,626	11.1	13.4
Grants in Aid	63,195	58,616	48,611	16,308	69,945	21,836	25.8	31.2
Pensions and Gratuities	27,637	27,585	18,711	7,561	28,209	5,904	27.4	20.9
Others	2,886	1,868	2,456	976	4,957	914	33.8	18.4
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	87,230	328,842	91,220	28.0	27.7
Acquisition of Assets and Works (B)	20,797	18,482	19,709	3,223	21,467	1,739	15.5	8.1
Acquisition of Assets	19,403	17,420	18,850	3,097	20,309	1,532	16.0	7.5
Acquisition of Land	1,394	1,062	858	126	1,158	207	9.1	17.9
Total - Augmented Operating Recurrent Expenditure (A+B):	332,488	321,029	285,601	90,454	350,309	92,959	27.2	26.5
Investments in Shares and Equities (C)	15,648	2,614	228	74	11,148	13	0.5	0.1
Share Capital	15,648	2,614	228	74	11,148	13	0.5	0.1
Total - Operating Capital Expenditure (B+C)	36,445	21,096	19,937	3,297	32,614	1,751	9.0	5.4

Total -Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C) :	348,136	323,643	285,830	90,527	361,456	92,971	26.0	25.7
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Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY20 (November)	Actual FY20 (Up to November)	Actual FY20	Budget FY22	Actual FY21 (November)	Actual FY22(Up to November)	Actual FY21 (up to November) as % of Revised Budget FY21	Actual FY21 (Up to November) as % Budget FY21
1	2	3	4	5	6	7	8	9	10	11
Sub-total = GPS	12,495.85	12,563.95	389.74	1,145.42	8,545.85	15,271.23	411.86	836.13	9.12	5.48
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	212.65	547.69	2,653.57	3,227.03	71.22	208.63	14.73	6.47
Cabinet Division	18.56	43.74	0.15	0.15	0.65	55.12	0.04	0.08	0.34	0.15
Election Commission	621.57	789.99	5.08	138.06	589.85	718.28	262.20	354.65	17.48	49.37
Ministry of Public Administration	518.29	346.90	7.39	40.81	291.59	782.39	17.57	123.79	11.76	15.82
Public Service Commission	26.73	27.95	0.03	0.17	16.94	36.16	0.08	0.33	0.61	0.91
Finance Division	3,810.77	2,859.84	2.91	10.63	1,824.01	4,762.90	25.40	57.69	0.37	1.21
Internal Resources Division (IRD)	456.40	289.56	1.40	2.53	137.83	387.91	16.12	20.83	0.87	5.37
Financial Institutions Division	2,274.29	2,499.17	155.20	391.80	2,592.27	2,437.34	1.41	40.24	15.68	1.65
Economic Relations Division	57.48	51.90	1.12	2.90	37.82	66.42	0.75	2.09	5.59	3.15
Planning Division/2	1,157.90	1,411.33	0.77	3.01	105.83	1,040.67	9.48	12.25	0.21	1.18
Implementation Monitoring and Evaluation Division	92.57	124.83	1.30	1.35	121.01	205.85	0.01	0.60	1.08	0.29
Statistics and Informatics Division	124.46	321.69	1.73	4.97	151.58	1,421.23	5.05	8.01	1.55	0.56
Ministry of Foreign Affairs	118.82	79.32	0.00	1.35	22.44	129.18	2.53	6.93	1.71	5.37
Sub-total = LGRD	33,674.49	36,632.16	2,037.85	4,189.74	29,913.39	35,833.43	2,174.98	6,144.51	11.44	17.15
Local Government Division	31,222.32	34,175.94	1,817.07	3,769.80	27,875.51	33,897.77	2,042.02	5,779.06	11.03	17.05
Rural Development and Co-operatives Division	1,587.72	1,631.90	192.02	321.28	1,395.06	1,139.33	86.26	191.25	19.69	16.79
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	28.75	98.67	642.81	796.33	46.69	174.20	11.97	21.88
Sub-total = Defence	1,672.47	1,489.94	1.24	2.67	213.35	1,831.54	0.69	2.53	0.18	0.14
Ministry of Defence - Defence Services	1,672.47	1,489.94	1.24	2.67	213.35	1,831.54	0.69	2.53	0.18	0.14
Sub-total=POS	3,646.13	3,237.19	69.28	203.09	2,269.30	3,226.13	62.42	173.42	6.27	5.38
Law and Justice Division	375.67	403.22	25.21	35.30	202.89	349.39	0.02	10.90	8.75	3.12
Public Security Division	1,895.23	1,790.51	25.88	62.36	1,298.43	1,597.08	58.81	132.35	3.48	8.29
Legislative and Parliamentary Affairs Division	5.71	6.24	0.14	0.86	4.61	0.60	0.12	0.52	13.79	86.83
Anti Corruption Commission	24.56	11.21	0.13	0.17	8.17	21.15	0.02	0.05	1.51	0.23
Security Services Division	1,344.96	1,026.01	17.91	104.40	755.21	1,257.91	3.46	29.60	10.18	2.35
Sub-total = Edu	41,682.34	36,265.33	1,263.54	4,986.88	31,796.04	46,648.79	1,384.03	5,189.45	13.75	11.12
Ministry of Primary and Mass Education	9,403.55	10,685.81	471.87	1,212.03	8,703.56	8,022.49	481.02	1,414.02	11.34	17.63
Secondary and Higher Education Division	11,865.23	12,522.88	593.97	1,814.87	10,334.20	14,319.51	528.40	1,359.74	14.49	9.50
Ministry of Science and Technology	17,388.94	10,903.69	39.08	1,441.72	11,053.68	20,633.86	32.17	1,600.96	13.22	7.76
Information and Communication Technology Division	1,048.63	667.70	53.50	214.10	564.05	1,362.47	124.94	298.88	32.06	21.94
Technical and Madrasah	1,975.99	1,485.25	105.11	304.16	1,140.55	2,310.46	217.50	515.85	20.48	22.33

Education Division										
Sub-total = Health	12,499.58	13,865.19	345.44	1,110.97	7,946.80	15,558.22	413.43	895.28	8.01	5.75
Health Services Division	10,053.86	11,979.34	284.54	880.03	6,427.78	13,000.19	342.81	768.80	7.35	5.91
Medical Education and Family Welfare Division	2,445.72	1,885.85	60.90	230.94	1,519.02	2,558.03	70.62	126.48	12.25	4.94
Sub-total = SSW	6,648.67	5,668.18	444.51	840.31	4,810.38	7,088.92	531.09	1,026.72	14.83	14.48
Ministry of Social Welfare	402.01	444.91	19.99	33.82	301.11	519.12	23.75	35.92	7.60	6.92
Ministry of Women and Children Affairs	676.29	556.92	28.81	82.85	433.00	857.46	76.62	168.38	14.88	19.64
Ministry of Food	595.00	405.76	11.15	51.05	226.01	679.38	116.36	183.11	12.58	26.95
Ministry of Disaster Management and Relief	4,490.37	4,016.28	379.94	657.62	3,658.50	4,631.37	306.27	613.63	16.37	13.25
Ministry of Liberation Affairs	485.00	244.31	4.62	14.98	191.76	401.59	8.09	25.68	6.13	6.39
Sub-total = HCS	5,193.22	5,808.72	325.03	939.51	4,791.78	4,542.69	331.97	666.10	16.17	14.66
Ministry of Housing and Public Works	5,193.22	5,808.72	325.03	939.51	4,791.78	4,542.69	331.97	666.10	16.17	14.66
Sub-total = RCRA	2,141.70	2,517.13	365.26	747.22	2,006.27	2,642.41	60.53	474.47	29.69	17.96
Ministry of Information	262.56	248.25	8.61	31.15	93.90	198.57	31.24	43.83	12.55	22.07
Ministry of Cultural Affairs	220.86	182.19	9.66	25.67	160.22	220.38	3.68	35.43	14.09	16.08
Ministry of Religious Affairs	1,424.99	1,856.90	332.49	661.62	1,577.17	1,943.57	16.88	362.48	35.63	18.65
Ministry of Youth and Sports	233.29	229.79	14.49	28.79	174.98	279.89	8.73	32.73	12.53	11.69
Sub-total = FE	26,639.55	23,683.96	808.14	3,570.73	22,755.44	27,366.68	134.87	2,563.36	15.08	9.37
Energy and Mineral Resources Division	1,835.62	1,748.79	14.79	218.66	1,405.27	2,017.92	1.50	74.63	12.50	3.70
Power Division	24,803.93	21,935.17	793.35	3,352.07	21,350.17	25,348.76	133.37	2,488.73	15.28	9.82
Sub-total = Agr	11,868.17	12,840.63	754.87	2,323.45	10,839.62	13,224.74	590.56	3,148.01	18.09	23.80
Ministry of Agriculture/3	2,543.98	2,397.18	184.57	513.22	2,318.97	3,029.64	148.16	530.92	21.41	17.52
Ministry of Fisheries and Livestock	1,611.80	1,977.83	46.93	99.76	1,728.64	1,787.80	53.17	216.94	5.04	12.13
Ministry of Environment and Forest	598.74	413.56	41.79	48.31	338.95	541.68	8.30	27.85	11.68	5.14
Ministry of Land	844.23	687.21	37.16	44.46	395.56	994.70	23.35	50.66	6.47	5.09
Ministry of Water Resources	6,269.42	7,364.85	444.41	1,617.71	6,057.51	6,870.92	357.57	2,321.65	21.97	33.79
Sub-total = IES	2,644.13	3,010.59	129.85	298.21	1,827.19	2,674.21	137.67	562.69	9.91	21.04
Ministry of Commerce	365.41	203.89	0.66	1.26	140.34	395.46	0.76	3.14	0.62	0.79
Ministry of Labour and Employment	220.42	185.92	2.38	13.56	74.89	185.73	2.28	10.71	7.30	5.77
Ministry of Industries	1,233.58	1,748.36	110.13	238.23	1,048.88	1,226.47	121.36	477.60	13.63	38.94
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	10.30	22.72	283.54	382.05	9.65	28.92	6.48	7.57
Ministry of Textiles and Jute	508.32	522.02	6.38	22.45	279.54	484.50	3.62	42.32	4.30	8.73
Sub-total = TC	54,238.32	50,441.56	3,202.22	8,732.83	40,948.47	61,169.57	3,233.93	7,461.58	17.31	12.20
Road Transport and Highways Division	24,825.41	25,761.42	1,141.46	3,616.69	22,382.93	28,041.67	1,585.54	3,849.18	14.04	13.73
Ministry of Railways	12,491.30	11,988.35	1,545.01	2,317.44	8,417.88	13,558.14	0.00	0.00	19.33	0.00
Ministry of Shipping	3,265.15	3,959.64	98.82	650.07	3,225.35	4,354.05	172.23	767.41	16.42	17.63
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	150.00	308.24	2,711.32	3,982.88	601.16	702.36	10.49	17.63
Posts and Telecommunications Division	2,050.39	1,189.95	33.64	67.55	270.95	1,420.09	0.00	78.10	5.68	5.50
Bridges Division	7,972.83	4,603.37	233.29	1,772.84	3,940.04	9,812.74	875.00	2,064.53	38.51	21.04
Total Development Revenue Expenditure	215,044.62	208,024.54	10,136.95	29,091.03	168,663.88	237,078.57	9,468.03	29,144.24	13.98	12.29

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2020-21						Fiscal Year 2021-22		
	Actual FY20	Budget FY21	Revised Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21	Budget FY22	Actual FY2022 (November)	Actual FY22 (Up to November)
1	2	3	4	5	6	7	8	9	10
Tax Revenue (a+b)	216,037.4	329,999.0	300,999.1	18,588.0	87,081.9	263,872.0	329,999.6	20,927.1	108,656.4
a. NBR	75,420.0	103,944.1	95,949.0	5,274.9	27,353.9	87,338.2	104,951.0	5,746.0	29,218.1
a.1 Income	81,048.7	125,162.1	115,217.0	7,618.3	35,482.4	103,350.0	127,745.1	8,738.2	45,903.9
a.2 VAT	32,530.0	57,814.5	48,298.0	3,347.2	13,241.6	38,574.6	54,465.3	3,634.9	16,567.1
a.3 Import	23,720.9	37,807.2	37,154.1	2,272.2	10,702.8	31,591.7	37,907.2	2,621.7	16,360.4
a.4 Export	77.4	55.5	54.0	0.0	0.0	0.6	56.0	0.0	0.7
a.4 Excise	2,297.0	3,685.7	3,277.0	44.7	210.9	2,490.3	3,825.0	88.6	304.9
a.5 Sup	943.4	1,529.9	1,050.0	30.6	90.4	526.6	1,050.0	97.7	301.3
a.6 Other Taxes	5,944.0	14,998.3	14,999.1	527.3	2,412.7	5,915.7	16,000.4	552.8	2,344.5
b. Non-NBR	73.6	118.7	125.5	6.1	28.8	78.9	137.6	7.2	32.1
b.1 Narcotics & Liquor	1,568.5	797.5	797.5	137.8	637.7	1,504.2	800.0	142.7	604.6
b.2 Vehicles	666.6	1,668.2	1,662.2	65.8	363.2	917.0	1,882.2	69.0	304.2
b.3 Land Revenue	3,012.1	11,851.0	11,851.0	260.4	1,146.8	2,906.6	12,617.1	296.4	1,244.2
b.4 Stamp Duty	623.1	562.9	562.8	57.3	236.3	509.1	563.4	37.6	159.4
b.5 Surcharge	43,930.7	33,002.1	35,534.8	2,754.6	21,569.1	58,813.6	43,001.1	2,119.2	13,726.9
c. Non-tax Revenue	3,471.8	1,747.7	1,688.5	22.9	556.9	1,909.4	2,063.3	42.3	3,678.3
c.1 Dividend and Profit	1,911.8	8,717.3	12,692.7	69.6	6,693.8	8,069.1	15,587.6	96.7	623.1
c.2 Interest	2,377.6	6,513.2	6,465.6	183.0	860.1	2,038.8	7,207.8	206.4	883.7
c.3 Administrative Fees and Charges	603.3	494.8	421.9	68.5	323.7	893.9	461.8	84.2	431.5
c.4 Fines Penalties and Forfeiture	4,322.0	4,965.5	4,937.6	456.8	1,322.7	3,267.3	5,456.1	328.2	1,558.6
c.5 Receipts for Services Rendered	494.8	576.2	448.9	30.0	212.7	698.5	459.3	37.9	235.1
c.6 Rents Leases and Recoveries	680.0	810.1	809.5	58.4	314.0	791.7	1,004.0	66.6	335.0
c.7 Tolls and Levies	1,794.2	2,796.5	2,378.0	112.7	402.9	1,873.7	3,319.8	139.4	685.0
c.8 Non-Commercial Sales	28,089.5	6,037.9	5,481.9	1,744.4	10,844.1	39,025.3	7,112.3	1,102.7	5,264.7
c.9 Other Non-Tax Revenue and Receipts	185.6	342.8	210.2	8.3	38.2	245.9	329.0	14.7	31.9
c.10 Capital Revenue	265,912.1	377,999.4	351,532.9	21,869.9	111,063.8	328,601.4	389,001.0	23,599.1	124,727.8
Total Revenue (a+b+c)	216,037.4	329,999.0	300,999.1	18,588.0	87,081.9	263,872.0	329,999.6	20,927.1	108,656.4
d. Tax-GDP Ratio (base 2015-16)	9.86	9.77	8.95	0.54	2.54	7.64	8.77	0.54	2.81
e.Revenue-GDP ratio (base 2015-16)	11.82	10.71	9.96	0.62	3.15	9.31	9.86	0.60	3.16

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 November/Actual FY21 up to November)*100	(Actual FY22 up to November/ Budget FY22)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	91.6	128.2	109.5	82.1	124.0	32.1

a. NBR	91.2	125.1	109.6	80.3	124.8	32.9
a.1 Income	92.3	120.2	109.4	26.6	106.8	27.8
a.2 VAT	92.1	123.6	110.9	31.5	129.4	35.9
a.3 Import	83.5	141.2	112.8	11.7	125.1	30.4
a.4 Export	98.3	120.0	102.0	9.6	152.9	43.2
a.4 Excise	97.4	9507.6	103.7	0.0	1885.0	1.3
a.5 Sup	88.9	153.6	116.7	0.8	144.5	8.0
a.6 Other Taxes	68.6	199.4	100.0	0.2	333.3	28.7
b. Non-NBR	100.0	270.5	106.7	1.8	97.2	14.7
b.1 Narcotics & Liquor	105.7	174.5	109.6	0.0	111.5	23.3
b.2 Vehicles	100.0	53.2	100.3	0.5	94.8	75.6
b.3 Land Revenue	99.6	205.3	113.2	0.3	83.8	16.2
b.4 Stamp Duty	100.0	434.1	106.5	0.9	108.5	9.9
b.5 Surcharge						
c. Non-tax Revenue	107.7	73.1	121.0	17.9	63.6	31.9
c.1 Dividend and Profit	96.6	108.1	122.2	0.6	660.5	178.3
c.2 Interest	145.6	193.2	122.8	2.5	9.3	4.0
c.3 Administrative Fees and Charges	99.3	353.5	111.5	0.6	102.7	12.3
c.4 Fines Penalties and Forfeiture	85.3	51.7	109.5	0.3	133.3	93.4
c.5 Receipts for Services Rendered	99.4	167.0	110.5	1.0	117.8	28.6
c.6 Rents Leases and Recoveries	77.9	65.8	102.3	0.2	110.5	51.2
c.7 Tolls and Levies	99.9	126.8	124.0	0.2	106.7	33.4
c.8 Non-Commercial Sales	85.0	177.2	139.6	0.6	170.0	20.6
c.9 Other Non-Tax Revenue and Receipts	90.8	18.2	129.7	11.9	48.5	74.0
c.10 Capital Revenue	61.3	133.8	156.5	0.1	83.7	9.7
Total Revenue (a+b+c)	93.0	118.4	110.7	100.0	112.3	32.1

Notes:

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

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