

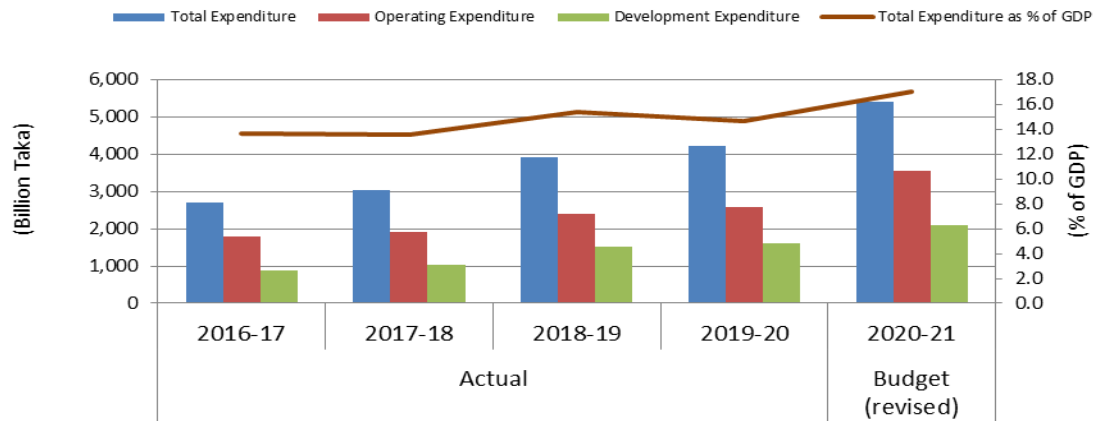


Monthly Report on Fiscal Position

September 2021

(Fiscal Year 2021-22)

Government Expenditure



Prepared by: Dilruba Shaheena
Joint Secretary
&
Mustafa Murshed
Deputy Secretary

Guided By: Dr. Md. Khairuzzaman Mozumder
Additional Secretary

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

Vol. XV, No. 3, September 2021, Fiscal Year 2021-22

CONTENTS

<i>Executive Summary</i>	4
<i>Monthly Report on Fiscal Position</i>	5
1.0 Operating Expenditure	5
1.1 Operating expenditure: General Classification	5
1.1.1 Sector-wise Allocation & Growth	5
1.1.2 Broad Sector-wise Allocation	6
1.1.3 Sectors' Share in Resource Utilization.....	6
1.1.4 Sector-wise Utilization	7
1.1.5 Ministry-wise Utilization.....	7
1.2 Operating Expenditure: Economic Classification	7
2.0 Development Expenditure	8
2.1 Allocation & Utilization Pattern of Development Expenditure.....	8
2.2 Broad Sector wise Utilization Pattern	9
2.3 Ministry wise Utilization Pattern	9
3.0 Revenue Collection	10
3.1 Total Revenue	10
3.2 NBR Tax Revenue.....	11
4.0 Budget Deficit	12
5.0 Financing	12

[List of Figures](#)

Figure 1: Sector Share in Resource Utilization in FY20.....	6
Figure 2: Operating Expenditure	7
Figure 3: Actual Expenditure According to Economic classification FY20 (up to September 2021).....	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY20 (Up to September 2021)....	8
Figure 5: Broad Sector Wise Share in Development Expenditure	9
Figure 6: Sources of Revenue Collection	11
Figure 7 Share Among NBR Taxes	11
Figure 8 Sources Of Financing Deficit	13

[List of Tables](#)

Table1: Operating Expenditure Pattern By Sector	5
Table 2: Broad Sectorwise Allocation	6
Table 3: Allocation & Utilization Pattern Of Development Expenditure	9
Table 4: Revenue Collection Position	10
Table 5: Budget Deficit.....	12
Table 6: Financing Budget Deficit	13

[List of Appendix](#)

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

Executive Summary

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

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to September, 2021(FY2021-22) in the current fiscal year (FY 22) is 14.5 percent of the operating budget estimates. Actual development expenditure during the same period is 5.27 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 September 2021, 18.6 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (85.8 Percent). Total NBR tax collection is 18.3 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 September 2021, in current fiscal year, overall balance (excluding grants) witnessed a positive value which was 0.13 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 September)	Actual 21 (Up to September) 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	11,789	12.1
LGRD	5,899	5,793	5,570	1.9	96.1	6,359	107.8	109.8	114.2	825	13.0
Defense	32,755	32,010	35,234	12.3	110.1	35,449	108.2	110.7	100.6	2,205	6.2
POS	25,023	23,709	22,145	7.7	93.4	25,898	103.5	109.2	116.9	4,909	19.0
Edu	44,079	42,418	40,087	14.0	94.5	48,229	109.4	113.7	120.3	9,851	20.4
Health	16,747	17,607	13,700	4.8	77.8	17,172	102.5	97.5	125.4	2,491	14.5
SSW	24,950	23,890	22,127	7.7	92.6	27,232	109.1	114.0	123.1	1,624	6.0
Housing	1,744	1,617	1,535	0.5	94.9	1,803	103.4	111.4	117.4	131	7.3
RCRA	2,649	2,203	2,013	0.7	91.4	2,315	87.4	105.1	115.0	302	13.1
F&E	119	93	85	0.0	91.0	117	98.9	126.1	138.6	20	16.8
Agri	18,113	16,885	14,903	5.2	88.3	18,686	103.2	110.7	125.4	1,425	7.6
IES	1,295	1,194	1,164	0.4	97.5	1,352	104.4	113.2	116.1	388	28.7
TC (Tarns & Com)	10,341	9,669	8,624	3.0	89.2	10,859	105.0	112.3	125.9	924	8.5
Interest Payment	63,801	63,823	70,606	24.7	110.6	68,589	107.5	107.5	97.1	15,485	22.6
Total	348,180	323,690	286,378	100	88.5	361,504	103.8	111.7	126.2	52,369	14.5

Some of the noteworthy features are:

- For FY22, budget allocation was raised by 10.46 percent over the FY21 revised budget estimates and 3.8 percent over the original budget;
- Up to September 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, Agriculture, Housing, Transport and Communication (Trans & Com), 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 September)	36.1	28.5	1.8	2.7	29.6	1.3

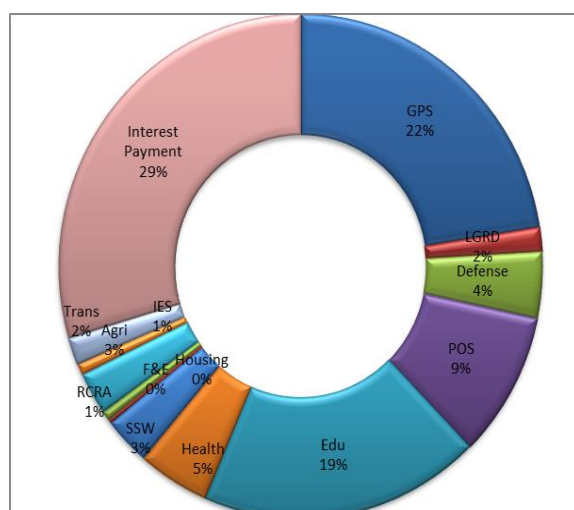
Note:

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

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY21
(Up to July 2020)



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

- Individually the largest share goes to Interest Payment (29 percent) followed by General Public Service (22 percent), Education (19 percent), and both Public Order & Safety (08 percent) .

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to September 2021)

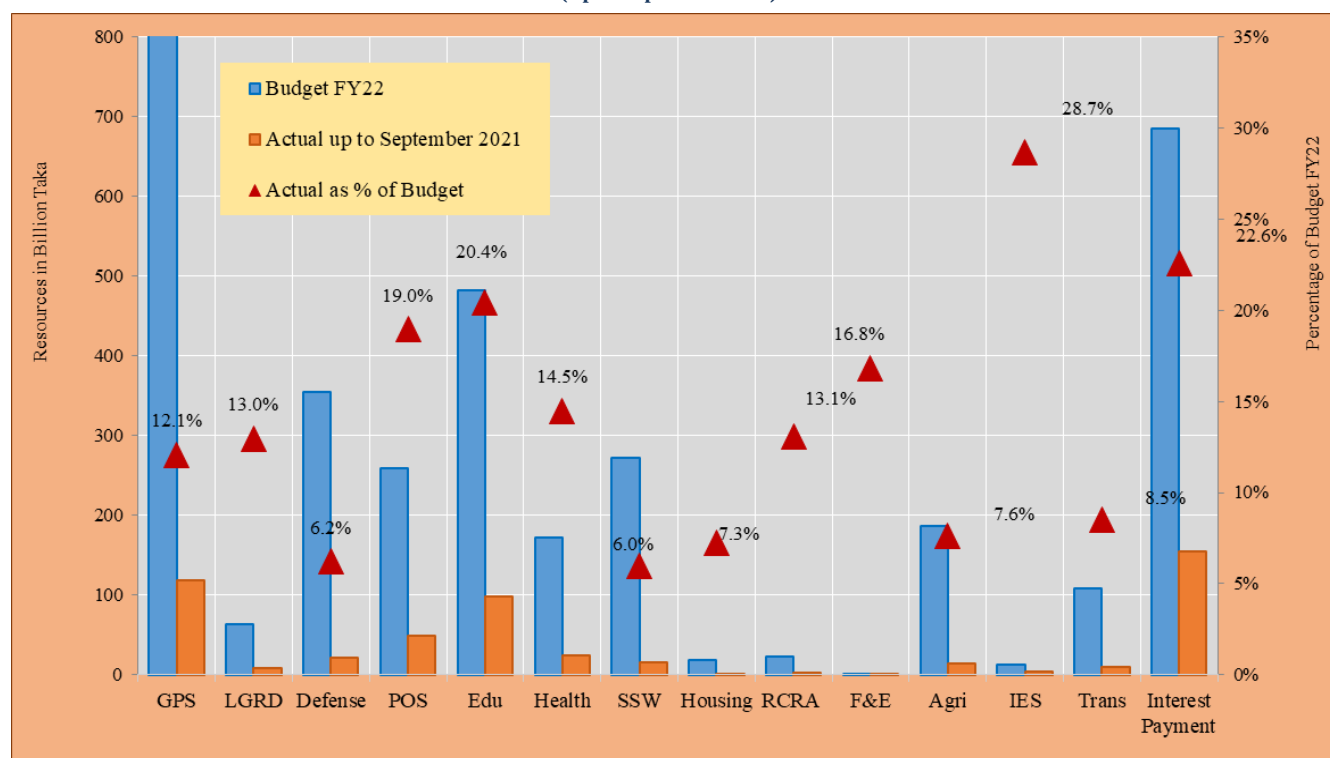


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Transportation & Communication (28.75%), Education (20.4%), Public Order & Safety (19%), Fuel & Energy (16.8%), Health (14.5%), and Recreation, Culture and Religious Affairs (13.1%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY22), actual spending (operating) up to September is 14.5 percent of the budget estimate, which was 16.17 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 September 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 September 2021)

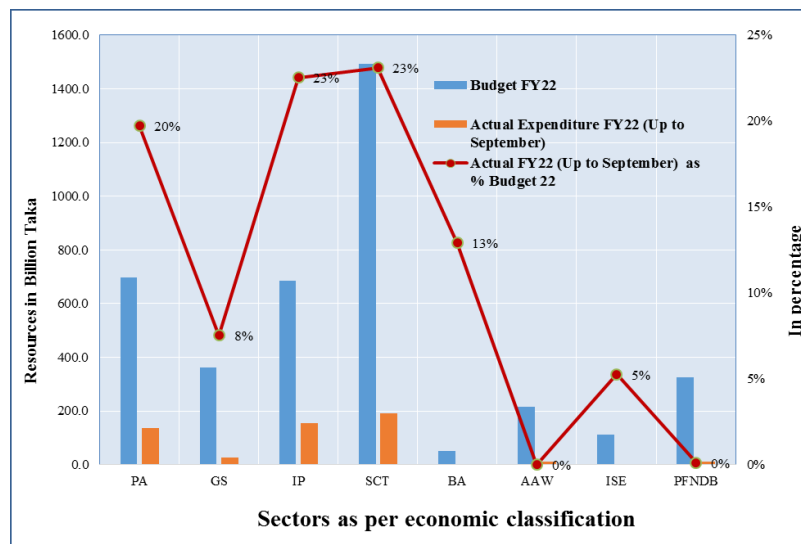
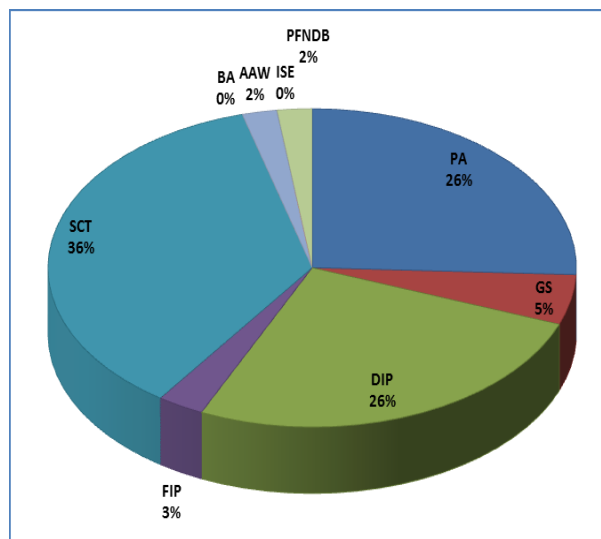


Figure 4: Share of Different Categories in Total Actual Spending in FY22 (up to September 2021)



Up to September 2021, utilization rate of total operating expenditure is 14.5 percent. For some categories, like subsidies and current transfer (36%), pay and allowances (26%) and DIP (26%) 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 September 2021, actual expenditure is 5.27 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 5.9 percent of the revised budget.
- During this period Transportation & Communication (TC) (25.48 percent), LGRD (19.27 percent), Agriculture, Fisheries & Livestock (14.36 percent) and Fuel & Energy (13.83 percent) sector made the highest utilization of allocated resources.

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

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

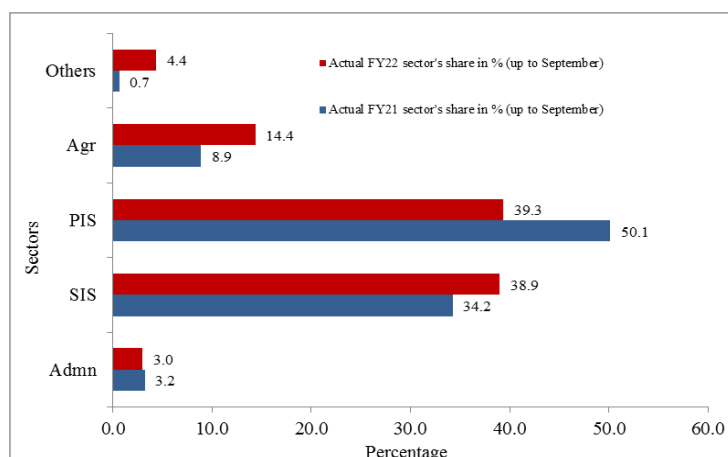
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Actual FY22 (up to September)	Year: 2020-21						Fiscal Year 2021-22					
	Budget 2021	Revised Budget 2021	Actual FY21	Actual FY21 (Up to September)	Sector Share in Actual (Up to September (%))	Actual FY21 as % of Revised FY21	Budget FY22	Actual FY22 (Up to September)	Budget FY22 as % of Revised FY21	Budget FY22 as % of Actual FY21	Actual FY22 (Up to September as % of Budget FY22)	Actual FY22 sector's share in % (Up to September)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	12,496	12,564	8,546	426	3.18	68.02	15,271	334	121.55	178.70	2.19	2.68
LGRD	33,674	36,632	29,913	1,095	8.16	81.66	35,833	2,406	97.82	119.79	6.71	19.27
Defence	1,672	1,490	213	1	0.01	14.32	1,832	1	122.93	858.46	0.04	0.01
POS	3,646	3,237	2,269	7	0.05	70.10	3,226	43	99.66	142.16	1.33	0.34
Edu	41,682	36,265	31,796	2,464	18.36	87.68	46,649	1,748	128.63	146.71	3.75	14.00
Health	12,500	13,865	7,883	455	3.39	56.85	15,558	267	112.21	197.36	1.72	2.14
SSW	6,649	5,668	4,810	189	1.41	84.87	7,089	353	125.07	147.37	4.98	2.83
HCS	5,193	5,809	4,792	391	2.92	82.49	4,543	88	78.20	94.80	1.95	0.71
RCRA	2,142	2,517	2,006	329	2.45	79.70	2,642	254	104.98	131.71	9.60	2.03
FE	26,640	23,684	22,755	2,177	16.22	96.08	27,367	1,728	115.55	120.26	6.31	13.83
AFL	11,868	12,841	10,840	1,193	8.89	84.42	13,225	1,794	102.99	122.00	13.56	14.36
IES	2,644	3,011	1,827	147	1.09	60.69	2,674	290	88.83	146.36	10.86	2.33
TC	54,238	50,442	40,948	4,545	33.87	81.18	61,170	3,182	121.27	149.38	5.20	25.48
Total	215,045	208,025	168,600	13,419	100.00	81.05	237,079	12,488	113.97	140.62	5.27	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 September, 2021 is presented in **Figure 5**.

- From the graph it appears that up to September, 2021 the maximum share of spending went to Social Infrastructure (50.1 percent) followed by Physical Infrastructure (39.3 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 September, 2021:

Table 4: Revenue Collection Position

(In Crore Taka)

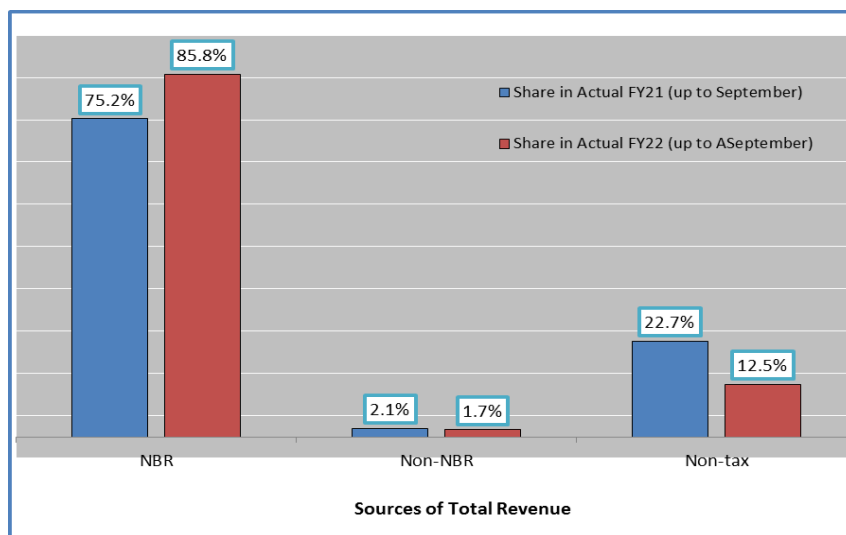
	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual
	FY21	Revised Budget FY21	Actual FY21	FY21 (September)	FY21 (Up to September)	FY22	FY22 (September)	FY22 (Up to September)	(Up to September) as percentage of Budget FY22
1	2	3	4	5	6	7	8	9	10
Tax Revenue (a+b)	344,997	315,998	269,788	20,300	51,338	346,000	28,604	63,376	18.3
a. NBR	329,999	300,999	263,872	19,773	49,950	330,000	27,976	62,120	18.8
a.1 Income	103,944	95,949	87,338	7,080	16,426	104,951	9,043	17,532	16.7
a.2 VAT	125,162	115,217	103,350	7,372	20,468	127,745	10,640	25,850	20.2
a.3 Import	57,815	48,298	38,575	2,856	6,679	54,465	3,752	8,879	16.3
a.4 Export duty	37,807	37,154	31,592	2,387	6,209	37,907	4,432	9,557	25.2
a.5 Excise	55	54	1	0	0	56	0	1	1.3
a.6 Supplementary Duty	3,686	3,277	2,490	49	124	3,825	59	154	4.0
a.7 Other Taxes	1,530	1,050	527	29	45	1,050	50	147	14.0
b. Non-NBR	14,998	14,999	5,916	527	1,388	16,000	628	1,257	7.9
c. Non-tax Revenue	33,002	35,535	58,814	3,338	15,050	43,001	2,314	9,037	21.0
Total Revenue (a + b + c)	377,999	351,533	328,601	23,638	66,389	389,001	30,918	72,414	18.6
d. Tax-GDP Ratio (base 2015-16)	9.77	8.95	7.64	0.58	1.45	8.77	0.73	1.61	
e. Revenue-GDP ratio (base 2015-16)	10.71	9.96	9.31	0.67	1.88	9.86	0.78	1.84	

- Total revenue collection in FY21 was 9.31 percent of GDP (considering the base year 2015-16) and 93.48 percent of the revised budget target.
- Up to September 2021, total revenue collection target scaled up by 9.1 percent compared to the corresponding period of the previous fiscal year (FY21) and achievement as to annual target is 18.6 percent.
- In FY22, total revenue is expected to be scaled up to 9.86 percent of GDP. This figure is about 6.8 percent higher than the revised budget estimate of FY21, but 17.18 percent higher than the actual collection in FY21.

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

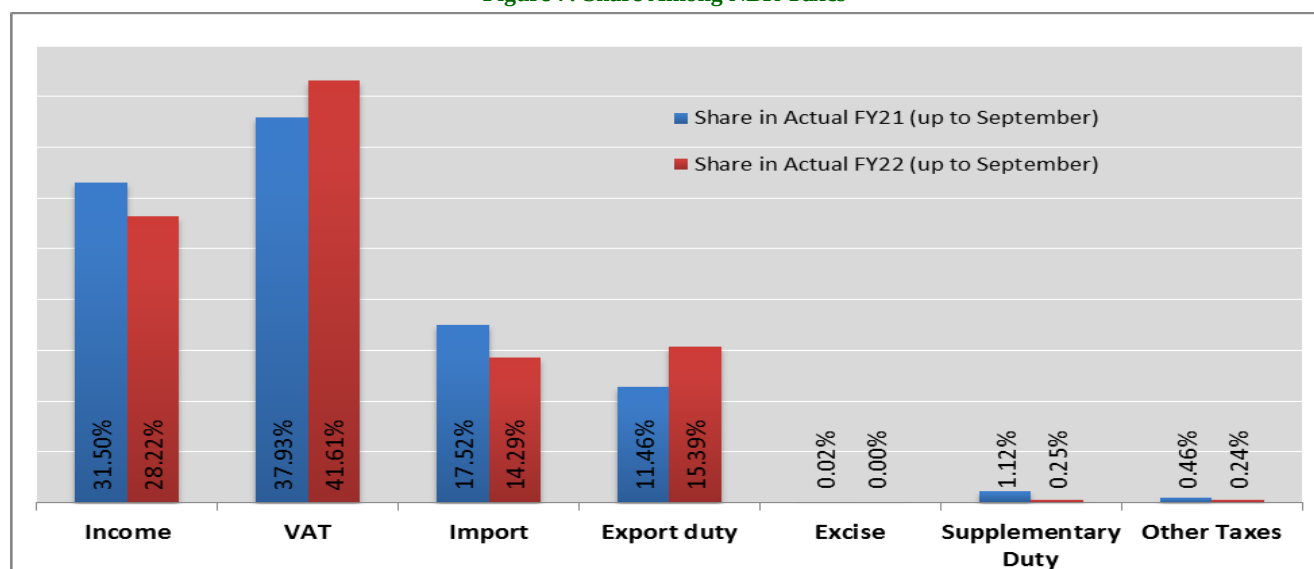
- Major share of the government revenue comes from NBR sources (85.8 percent up to September 2021).
- Growth rates of NBR and Non-NBR tax revenue are 24.36 percent and -9.43 percent respectively. On the other hand, non-tax revenue collection grew by -39.95 percent compared to the corresponding period of the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 18.3 and 21.0 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY21 actual tax revenue collection was 7.64 percent of GDP (considering the base year 2015-16).
- Tax revenue collection target for FY22 is 8.77 percent of GDP (considering the base year 2015-16). 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 September 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.61 percent was collected from VAT, 28.22 percent from Income Tax, 15.39 percent from Export Duty, 14.29 percent from Import Duty and the rest from Excise, Supplementary Duties and other Taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year: 2021-22			Accounts 2020-21 up to September	Accounts 2021-22 Up to September
	Budget	Revised	Accounts September		Budget	Revised Budget	Accounts September		
1	2	3	4	5	6	7	8	9	10
Revenues	378,002	351,534	23,638	328,651	389,003	-	30,938	66,389	72,435
Tax Revenue	344,999	315,999	20,300	269,790	346,001	-	28,624	51,338	63,397
Non-Tax Revenue	33,002	35,535	3,338	58,862	43,003	-	2,314	15,051	9,038
Foreign Grants	4,013	3,985	0	2,317	3,490	-	0	0	0
Revenue and Foreign Grants	382,014	355,519	23,638	330,968	392,492	-	30,938	66,389	72,435
Non-Development Expenditure	348,180	323,688	16,229	285,830	361,500	-	18,906	50,603	52,369
Net Outlay for Food Account Operation	567	2,553	1,149	4,246	597	-	1,635	2,291	3,859
Loans & Advances (Net)	4,210	4,717	230	593	4,506	-	-485	-1,100	-1,345
Development Expenditure	215,043	208,025	6,977	168,600	237,078	-	4,891	13,419	12,488
Development Program financed from Revenue Budget	2,522	3,239	16	2,721	3,176	-	14	22	21
Non-ADP Project	4,722	4,610	29	4,108	5,990	-	0	29	0
Annual Development Programme	205,145	197,643	6,932	159,605	225,324	-	4,876	13,368	12,467
Non-ADP FFW and Transfer	2,654	2,532	0	2,166	2,588	-	1	0	1
Total Expenditure	567,999	538,983	24,585	459,269	603,680	-	24,947	65,213	67,371
Overall Balance (Including Grants)	-185,985	-183,464	-946	-128,301	-211,188	-	5,992	1,176	5,064
(In percent of GDP)	-5.27	-5.20	-0.03	-3.63	-5.36	-	0.15	0.03	0.13
Overall Balance (Excluding Grants)	-189,997	-187,449	-946	-130,618	-214,678	-	5,992	1,176	5,064
(In percent of GDP)	-5.38	-5.31	-0.03	-3.70	-5.44	-	0.15	0.03	0.13

- In FY21, actual budget deficit (excluding grants) as percentage of GDP was 5.38 percent. Including grants it was 5.27 percent of GDP;
- Budget deficit (excluding grants) for FY22 is estimated to be 5.44 percent of GDP. Including grants the deficit is expected to be 5.36 percent of GDP;
- For FY22, actual overall balance up to September, 2021 (excluding grants) witnesses a positive value which was 0.13 percent of GDP.

5.0 Financing

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

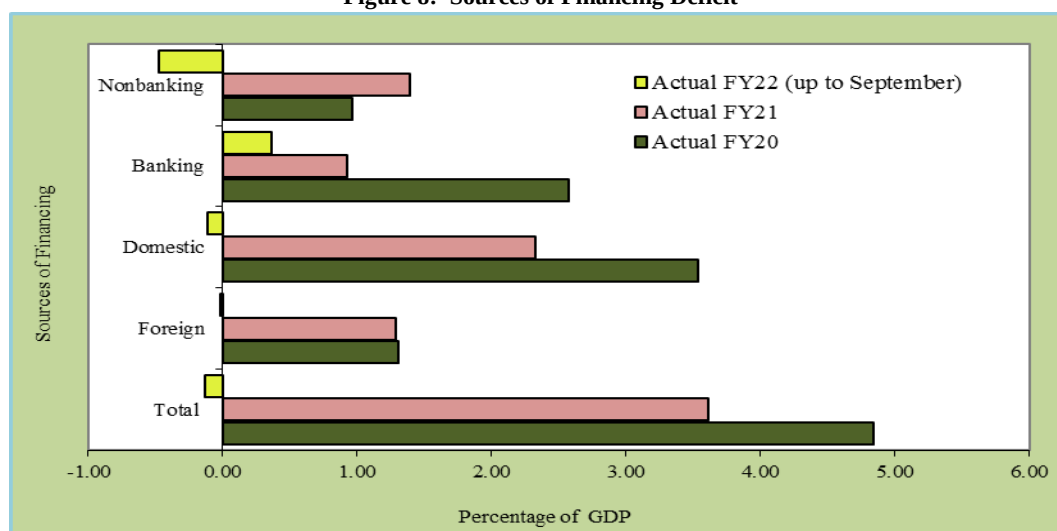
⁵Budget deficit is calculated using the guidelines of the IMF.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year:2021-22			Accounts FY21 Up to September	Accounts FY22 Up to September
	Budget	Revised	Accounts September		Budget	Revised Budget	Accounts September		
1	2	3	4	5	6	7	8	9	10
1.0 Foreign Borrowing-Net	76,004	68,414	1,778	45,463	97,738	77,020	-959	2,490	-702
1.1 Foreign Borrowing	88,824	80,954	3,279	57,481	112,188	91,812	846	5,681	2,922
1.2 Amortization	-12,820	-12,540	-1,501	-12,018	-14,450	-14,792	-1,806	-3,190	-3,624
2.0 Domestic Borrowing	109,983	115,052	-832	81,966	113,453	116,384	-5,034	-3,668	-4,364
2.1 Borrowing from Banking System (Net)	84,980	79,749	773	32,673	76,452	79,383	839	11,765	14,483
2.1.1 Long-Term Debt (Net)	53,654	60,749	5,200	50,692	51,600	54,531	-1,360	15,713	8,581
2.1.2 Short-Term Debt (Net)	31,326	19,000	-4,427	-18,019	24,852	24,852	2,199	-3,948	5,902
2.2 Non-Bank Borrowing (Net)	25,003	35,303	-1,605	49,293	37,001	37,001	-5,872	-15,433	-18,847
2.2.1 National Savings Schemes (Net)	20,000	30,302	4,240	43,040	32,000	32,000	3,313	12,116	9,913
2.2.2 Others	5,003	5,001	-5,845	6,253	5,001	5,001	-9,185	-27,549	-28,760
Total – Financing:	185,987	183,466	946	0	211,191	193,404	-5,993	-1,177	-5,066
GDP (2015-16)									
(In percent of GDP) (2015-16 base):	5.27	5.20	0.03	0.00	5.36	4.90	-0.15	-0.03	-0.13

Figure 8: Sources of Financing Deficit



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

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 (Sept)	Actual FY20 Up to Sept, 2021	Actual FY2021	Budget FY22	Actual FY22 (Sept)	Actual FY22 (Up to Sept)
1	2	3	4	5	6	7	8	9
General Public Services	100,665	82,779	2,139	10,117	48,585	97,443	5,708	11,789
LGRD	5,899	5,793	275	637	5,570	6,359	352	825
Defence	32,755	32,010	2,006	4,970	35,234	35,449	286	2,205
Public Order and safety	25,023	23,709	1,312	4,308	22,145	25,898	1,788	4,909
Education & technology	44,079	42,418	2,393	9,278	40,087	48,229	2,701	9,851
Health	16,747	17,607	850	2,390	13,700	17,172	861	2,491
Social Security and Welfare	24,950	23,890	129	1,407	22,127	27,232	212	1,624
Housing	1,744	1,617	45	127	1,535	1,803	47	131
Recreation, Culture and Religious Affairs	2,649	2,203	169	350	2,013	2,315	140	302
Fuel and Energy	119	93	4	19	85	117	5	20
Agriculture	18,113	16,885	349	1,335	14,903	18,686	453	1,425
Industrial & Economic Services	1,295	1,194	56	224	1,164	1,352	246	388
Transport and Communication	10,341	9,669	628	1,337	8,624	10,859	553	924
Interest	63,801	63,823	5,875	14,101	70,606	68,589	5,555	15,485
Total – Operating Revenue Expenditure	348,180	323,690	16,229	50,603	286,378	361,504	18,906	52,369

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 (Sept.)	Actual FY21 (Up to Sept.)	Actual FY21	Budget FY22	Actual FY22 (September)	Actual FY22 (Up to Sept.)	Actual FY22 (Up to Sept.) as % Budget FY22
1	2	3	4	5	6	7	8	9	10
Sub-total = GPS	100,665	82,779	2,139	10,117	48,585	97,443	5,708	11,789	12.1
Office of the President	27	26	1	6	19	29	1	6	18.8

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (Sept.)	Actual FY21 (Up to Sept.)	Actual FY21	Budget FY22	Actual FY22 (September)	Actual FY22 (Up to Sept.)	Actual FY22 (Up to Sept.) as % Budget FY22
1	2	3	4	5	6	7	8	9	10
Parliament	332	312	14	41	228	334	18	41	12.2
Prime Minister's Office	621	604	35	119	561	680	37	121	17.7
Cabinet Division	240	224	18	26	112	183	4	11	6.2
Election Commission	1,095	1,005	16	43	501	1,010	32	59	5.8
Ministry of Public Administration	2,774	2,634	146	371	1,784	2,994	107	376	12.5
Public Service Commission	78	69	4	9	51	79	10	15	19.0
Finance Division	90,544	73,380	1,736	8,008	40,671	87,027	4,796	10,247	11.8
Internal Resources Division	2,637	2,406	90	242	1,459	2,735	90	236	8.6
Financial Institutions Division	105	85	2	1,022	1,943	122	530	531	434.9
Economic Relations Division	293	275	3	12	267	326	52	70	21.5
Planning Division/2	90	80	6	17	69	92	7	17	18.0
Implementation, Monitoring and Evaluation Division	56	30	1	5	28	51	1	4	8.8
Statistics and Informatics Division	259	205	12	33	161	252	13	35	14.1
Ministry of Foreign Affairs	1,514	1,444	53	164	731	1,526	11	21	1.4
Sub-total = LGRD	5,899	5,793	275	637	5,570	6,359	352	825	13.0
Local Government Division	4,881	4,818	169	491	4,335	5,322	172	527	9.9
Rural Development and Co-operatives Division	648	605	105	139	869	652	178	289	44.3
Ministry of Chittagong Hill Tracts Affairs	371	371	1	7	366	386	2	10	2.5
Sub-total = Defence	32,755	32,010	2,006	4,970	35,234	35,449	286	2,205	6.2
Ministry of Defence - Defence Services	31,274	30,558	1,938	4,683	33,648	33,616	276	1,971	5.9
Ministry of Defence - Others Services	1,440	1,413	67	283	1,549	1,789	10	232	12.9
Armed Forces Division	41	39	1	5	37	44	0	3	5.8
Sub-total=POS	25,023	23,709	1,312	4,308	22,145	25,898	1,788	4,909	19.0
Supreme Court	223	187	12	37	169	225	14	38	16.9
Law and Justice Division	1,363	1,313	74	261	1,029	1,464	82	248	16.9
Public Security Division	20,765	19,871	1,116	3,681	18,852	21,485	1,411	4,104	19.1
Legislative and Parliamentary Affairs Division	34	32	1	6	27	36	1	7	19.6
Anti Corruption Commission	125	110	6	19	79	138	11	22	16.3
Security Services Division	2,513	2,196	103	304	1,989	2,550	269	490	19.2
Sub-total = Edu	44,079	42,418	2,393	9,278	40,087	48,229	2,701	9,851	20.4
Ministry of Primary and Mass Education	15,536	15,259	1,048	3,591	14,466	18,292	1,216	3,815	20.9
Secondary and Higher Education Division	21,252	20,162	987	4,382	19,280	22,166	1,067	4,611	20.8
Ministry of Science and	557	542	1	124	533	570	2	126	22.0

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (Sept.)	Actual FY21 (Up to Sept.)	Actual FY21	Budget FY22	Actual FY22 (September)	Actual FY22 (Up to Sept.)	Actual FY22 (Up to Sept.) as % Budget FY22
1	2	3	4	5	6	7	8	9	10
Technology									
Information and Communication Technology Division	366	363	5	19	295	358	5	21	5.8
Technical and Madrasah Education Division	6,368	6,092	351	1,162	5,514	6,843	412	1,279	18.7
Sub-total = Health	16,747	17,607	850	2,390	13,700	17,172	861	2,491	14.5
Health Services Division	12,830	13,755	603	1,760	10,757	12,914	661	1,805	14.0
Medical Education and Family Welfare Division	3,917	3,852	247	630	2,943	4,259	200	686	16.1
Sub-total = SSW	24,950	23,890	129	1,407	22,127	27,232	212	1,624	6.0
Ministry of Social Welfare	7,519	7,476	39	137	7,292	8,606	129	226	2.6
Ministry of Women and Children Affairs	3,183	3,228	26	62	3,156	3,333	21	55	1.7
Ministry of Food	4,883	3,895	11	13	3,668	4,032	13	15	0.4
Ministry of Disaster Management and Relief	5,345	5,297	39	74	4,329	5,319	46	189	3.6
Ministry of Liberation Affairs	4,020	3,994	14	1,121	3,682	5,941	3	1,138	19.2
Sub-total = HCS	1,744	1,617	45	127	1,535	1,803	47	131	7.3
Ministry of Housing and Public Works	1,744	1,617	45	127	1,535	1,803	47	131	7.3
Sub-total = RCRA	2,649	2,203	169	350	2,013	2,315	140	302	13.1
Ministry of Information	777	745	103	176	720	810	42	114	14.1
Ministry of Cultural Affairs	358	339	11	43	308	367	24	46	12.4
Ministry of Religious Affairs	268	221	29	34	193	296	23	33	11.0
Ministry of Youth and Sports	1,245	897	27	98	792	842	51	110	13.1
Sub-total = FE	119	93	4	19	85	117	5	20	16.8
Energy and Mineral Resources Division	69	57	3	10	52	68	4	11	15.4
Power Division	49	36	1	9	33	49	1	9	18.7
Sub-total = Agr	18,113	16,885	349	1,335	14,903	18,686	453	1,425	7.6
Ministry of Agriculture/3	12,893	11,813	111	592	10,607	13,167	191	651	4.9
Ministry of Fisheries and Livestock	1,581	1,547	88	197	962	1,649	90	199	12.1
Ministry of Environment and Forest	648	623	33	94	562	681	36	119	17.5
Ministry of Land	1,171	1,136	73	228	1,011	1,233	81	233	18.9
Ministry of Water Resources	1,820	1,765	44	224	1,760	1,956	54	222	11.4
Sub-total = IES	1,295	1,194	56	224	1,164	1,352	246	388	28.7
Ministry of Commerce	253	222	9	29	169	288	7	19	6.6
Ministry of Labour and Employment	130	162	7	20	97	179	10	23	12.6
Ministry of Industries	381	331	2	84	475	358	205	279	77.8
Ministry of Expatriates' Welfare and Overseas Employment	325	288	20	59	251	320	15	44	13.7

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (Sept.)	Actual FY21 (Up to Sept.)	Actual FY21	Budget FY22	Actual FY22 (September)	Actual FY22 (Up to Sept.)	Actual FY22 (Up to Sept.) as % Budget FY22
1	2	3	4	5	6	7	8	9	10
Ministry of Textiles and Jute	206	190	18	32	173	207	9	23	11.3
Sub-total = TC	10,341	9,669	628	1,337	8,624	10,859	553	924	8.5
Road Transport and Highways Division	4,616	4,357	201	305	3,938	4,900	321	526	10.7
Ministry of Railways	3,835	3,508	213	598	2,904	3,984	1	2	0.1
Ministry of Shipping	734	717	130	169	674	783	159	168	21.4
Ministry of Civil Aviation and Tourism	55	45	7	8	44	49	1	10	21.5
Posts and Telecommunications Division	1,096	1,038	76	256	1,062	1,135	71	216	19.1
Bridges Division	6	4	0	1	3	7	0	1	10.2
Sub-total = Interest	63,801	63,823	5,875	14,101	70,606	68,589	5,555	15,485	22.6
Domestic	58,253	58,500	5,221	12,715	66,319	62,000	4,861	13,964	22.5
Foreign	5,548	5,323	654	1,386	4,287	6,589	694	1,521	23.1
Total Operating Revenue Expenditure	348,180	323,690	16,229	50,603	286,378	361,504	18,906	52,369	14.5

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (Up to September)	Budget FY22	Actual FY22 Up to September	Actual FY22 (Up to September) As % of Budget FY21	Actual FY22 (Up to September) as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	14,742	69,746	13,749	22.4	19.7
Pay of Officers	10,486	10,260	8,727	2,153	11,091	2,032	20.5	18.3
Pay of Establishment	24,756	24,650	23,051	5,559	25,751	4,989	22.5	19.4
Allowances	30,618	30,707	27,113	7,030	32,904	6,728	23.0	20.4
Goods and Services	34,744	34,120	30,518	3,492	36,162	2,721	10.1	7.5
Supplies and Services	25,502	25,196	21,714	2,736	26,121	2,094	10.7	8.0
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	756	10,041	626	8.2	6.2
Interest Payments	63,799	63,823	70,606	14,101	68,589	15,485	22.1	22.6
Domestic	58,251	58,500	66,319	12,715	62,000	13,964	21.8	22.5
Foreign	5,548	5,323	4,287	1,386	6,589	1,521	25.0	23.1
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	15,421	149,236	19,262	10.8	12.9
Subsidies	38,648	36,326	27,639	1,938	34,499	77	5.0	0.2
Grants in Aid	63,195	58,616	48,611	8,263	69,945	12,181	13.1	17.4
Pensions and Gratuities	27,637	27,585	18,711	4,352	28,209	3,722	15.7	13.2
Others	2,886	1,868	2,456	846	4,957	598	29.3	12.1
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	47,756	328,842	51,216	15.3	15.6
Acquisition of Assets and Works (B)	20,797	18,482	19,709	988	21,467	1,130	4.8	5.3
Acquisition of Assets	19,403	17,420	18,850	898	20,309	959	4.6	4.7
Acquisition of Land	1,394	1,062	858	90	1,158	171	6.5	14.7
Total - Augmented Operating Recurrent Expenditure (A+B):	332,488	321,029	285,601	48,744	350,309	52,346	14.7	14.9
Investments in Shares and Equities (C)	15,648	2,614	228	50	11,148	13	0.3	0.1
Share Capital	15,648	2,614	228	50	11,148	13	0.3	0.1
Total - Operating Capital Expenditure (B+C)	36,445	21,096	19,937	1,038	32,614	1,142	2.8	3.5
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C) :	348,136	323,643	285,830	48,794	361,456	52,359	14.0	14.5

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 (September)	Actual FY20 (Up to September)	Actual FY20	Budget FY22	Actual FY21 (Sept)	Actual FY22(Up to September)	Actual FY21 (up to Sept) as % of Revised Budget FY21	Actual FY22 (Up to Sept) as % Budget FY22
1	2	3	4	5	6	7	8	9	10	11
Sub-total = GPS	12,495.85	12,563.95	334.30	426.06	8,545.85	15,271.23	211.54	334.28	3.39	2.19
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	174.63	251.04	2,653.57	3,227.03	90.68	122.31	6.75	3.79
Cabinet Division	18.56	43.74	0.00	0.00	0.65	55.12	0.04	0.04	0.00	0.06
Election Commission	621.57	789.99	122.30	127.47	589.85	718.28	6.79	90.63	16.14	12.62
Ministry of Public Administration	518.29	346.90	0.72	0.83	291.59	782.39	100.16	100.32	0.24	12.82
Public Service Commission	26.73	27.95	0.04	0.06	16.94	36.16	0.10	0.17	0.23	0.47
Finance Division	3,810.77	2,859.84	2.15	4.48	1,824.01	4,762.90	6.03	8.45	0.16	0.18
Internal Resources Division (IRD)	456.40	289.56	0.43	0.92	137.83	387.91	4.50	4.50	0.32	1.16
Financial Institutions Division	2,274.29	2,499.17	30.93	37.04	2,592.27	2,437.34	0.00	3.21	1.48	0.13
Economic Relations Division	57.48	51.90	0.74	1.11	37.82	66.42	0.38	0.75	2.14	1.12
Planning Division/2	1,157.90	1,411.33	0.72	1.37	105.83	1,040.67	1.27	1.95	0.10	0.19
Implementation Monitoring and Evaluation Division	92.57	124.83	0.01	0.02	121.01	205.85	0.44	0.44	0.02	0.21
Statistics and Informatics Division	124.46	321.69	0.65	0.72	151.58	1,421.23	1.15	1.51	0.22	0.11
Ministry of Foreign Affairs	118.82	79.32	1.00	1.00	22.44	129.18	0.00	0.00	1.26	0.00
Sub-total = LGRD	33,674.49	36,632.16	479.90	1,094.80	29,913.39	35,833.43	859.52	2,406.00	2.99	6.71
Local Government Division	31,222.32	34,175.94	398.13	981.69	27,875.51	33,897.77	778.80	2,255.25	2.87	6.65
Rural Development and Co-operatives Division	1,587.72	1,631.90	71.68	86.88	1,395.06	1,139.33	51.76	80.64	5.32	7.08
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	10.09	26.22	642.81	796.33	28.96	70.11	3.18	8.80
Sub-total = Defence	1,672.47	1,489.94	0.69	1.01	213.35	1,831.54	0.08	0.78	0.07	0.04
Ministry of Defence - Defence Services	1,672.47	1,489.94	0.69	1.01	213.35	1,831.54	0.08	0.78	0.07	0.04
Sub-total=POS	3,646.13	3,237.19	2.79	7.33	2,269.30	3,226.13	29.91	42.82	0.23	1.33
Law and Justice Division	375.67	403.22	0.03	0.07	202.89	349.39	0.02	0.04	0.02	0.01
Public Security Division	1,895.23	1,790.51	1.25	4.21	1,298.43	1,597.08	26.38	28.78	0.24	1.80
Legislative and Parliamentary Affairs	5.71	6.24	0.09	0.15	4.61	0.60	0.02	0.25	2.35	42.27

Division										
Anti Corruption Commission	24.56	11.21	0.01	0.01	8.17	21.15	0.02	0.02	0.07	0.10
Security Services Division	1,344.96	1,026.01	1.41	2.90	755.21	1,257.91	3.47	13.73	0.28	1.09
Sub-total = Edu	41,682.34	36,265.33	1,271.30	2,464.24	31,796.04	46,648.79	723.83	1,748.14	6.80	3.75
Ministry of Primary and Mass Education	9,403.55	10,685.81	346.70	493.54	8,703.56	8,022.49	379.09	582.47	4.62	7.26
Secondary and Higher Education Division	11,865.23	12,522.88	729.01	862.95	10,334.20	14,319.51	251.61	261.10	6.89	1.82
Ministry of Science and Technology	17,388.94	10,903.69	59.63	822.36	11,053.68	20,633.86	75.00	751.93	7.54	3.64
Information and Communication Technology Division	1,048.63	667.70	13.78	139.06	564.05	1,362.47	15.03	144.78	20.83	10.63
Technical and Madrasah Education Division	1,975.99	1,485.25	122.17	146.33	1,140.55	2,310.46	3.10	7.86	9.85	0.34
Sub-total = Health	12,499.58	13,865.19	286.14	455.11	7,883.03	15,558.22	194.84	267.09	3.28	1.72
Health Services Division	10,053.86	11,979.34	191.55	355.84	6,364.02	13,000.19	170.95	234.95	2.97	1.81
Medical Education and Family Welfare Division	2,445.72	1,885.85	94.59	99.27	1,519.02	2,558.03	23.89	32.14	5.26	1.26
Sub-total = SSW	6,648.67	5,668.18	148.41	189.22	4,810.38	7,088.92	108.60	352.95	3.34	4.98
Ministry of Social Welfare	402.01	444.91	5.35	6.25	301.11	519.12	6.07	6.98	1.40	1.34
Ministry of Women and Children Affairs	676.29	556.92	25.46	38.45	433.00	857.46	21.83	67.03	6.90	7.82
Ministry of Food	595.00	405.76	7.10	22.32	226.01	679.38	4.08	43.82	5.50	6.45
Ministry of Disaster Management and Relief	4,490.37	4,016.28	105.68	116.75	3,658.50	4,631.37	70.91	223.90	2.91	4.83
Ministry of Liberation Affairs	485.00	244.31	4.81	5.45	191.76	401.59	5.71	11.21	2.23	2.79
Sub-total = HCS	5,193.22	5,808.72	390.52	391.37	4,791.78	4,542.69	80.24	88.44	6.74	1.95
Ministry of Housing and Public Works	5,193.22	5,808.72	390.52	391.37	4,791.78	4,542.69	80.24	88.44	6.74	1.95
Sub-total = RCRA	2,141.70	2,517.13	137.23	328.55	2,006.27	2,642.41	35.64	253.55	13.05	9.60
Ministry of Information	262.56	248.25	15.47	16.45	93.90	198.57	3.66	10.15	6.63	5.11
Ministry of Cultural Affairs	220.86	182.19	0.44	0.70	160.22	220.38	10.34	19.45	0.39	8.83
Ministry of Religious Affairs	1,424.99	1,856.90	117.73	302.39	1,577.17	1,943.57	16.63	218.95	16.28	11.27
Ministry of Youth and Sports	233.29	229.79	3.59	9.01	174.98	279.89	5.00	5.00	3.92	1.79
Sub-total = FE	26,639.55	23,683.96	562.01	2,177.18	22,755.44	27,366.68	779.85	1,727.75	9.19	6.31
Energy and Mineral Resources Division	1,835.62	1,748.79	197.83	203.87	1,405.27	2,017.92	37.49	37.88	11.66	1.88
Power Division	24,803.93	21,935.17	364.18	1,973.31	21,350.17	25,348.76	742.37	1,689.87	9.00	6.67
Sub-total = Agr	11,868.17	12,840.63	746.38	1,192.55	10,839.62	13,224.74	853.09	1,793.78	9.29	13.56
Ministry of Agriculture/3	2,543.98	2,397.18	268.66	301.59	2,318.97	3,029.64	118.73	336.01	12.58	11.09
Ministry of Fisheries and Livestock	1,611.80	1,977.83	24.31	41.16	1,728.64	1,787.80	55.75	116.08	2.08	6.49
Ministry of Environment and Forest	598.74	413.56	1.23	2.09	338.95	541.68	9.39	11.82	0.50	2.18
Ministry of Land	844.23	687.21	0.24	0.43	395.56	994.70	17.74	18.51	0.06	1.86
Ministry of Water Resources	6,269.42	7,364.85	451.95	847.28	6,057.51	6,870.92	651.49	1,311.37	11.50	19.09
Sub-total = IES	2,644.13	3,010.59	86.19	146.91	1,827.19	2,674.21	109.48	290.46	4.88	10.86
Ministry of Commerce	365.41	203.89	0.27	0.43	140.34	395.46	1.86	2.06	0.21	0.52
Ministry of Labour and Employment	220.42	185.92	7.63	8.05	74.89	185.73	1.77	4.81	4.33	2.59
Ministry of Industries	1,233.58	1,748.36	68.16	127.22	1,048.88	1,226.47	61.27	237.12	7.28	19.33
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	4.88	4.92	283.54	382.05	8.93	9.81	1.40	2.57
Ministry of Textiles and Jute	508.32	522.02	5.26	6.29	279.54	484.50	35.65	36.66	1.20	7.57
Sub-total = TC	54,238.32	50,441.56	2,530.98	4,544.72	40,948.47	61,169.57	904.05	3,182.34	9.01	5.20
Road Transport and Highways Division	24,825.41	25,761.42	718.31	1,658.85	22,382.93	28,041.67	728.94	1,447.12	6.44	5.16
Ministry of Railways	12,491.30	11,988.35	94.18	714.89	8,417.88	13,558.14	0.00	0.00	5.96	0.00

Ministry of Shipping	3,265.15	3,959.64	286.47	441.64	3,225.35	4,354.05	171.44	529.93	11.15	12.17
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	8.24	158.24	2,711.32	3,982.88	0.00	0.00	5.38	0.00
Posts and Telecommunications Division	2,050.39	1,189.95	1.62	31.56	270.95	1,420.09	0.00	15.77	2.65	1.11
Bridges Division	7,972.83	4,603.37	1,422.16	1,539.55	3,940.04	9,812.74	3.67	1,189.53	33.44	12.12
Total Development Revenue Expenditure	215,044.62	208,024.54	6,976.84	13,419.05	168,600.12	237,078.57	4,890.67	12,488.38	6.45	5.27

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2020-21						Fiscal Year 2021-22		
	Actual FY20	Budget FY21	Revised Budget FY21	Actual FY21 (September)	Actual FY21 (Up to September)	Actual FY21	Budget FY22	Actual FY2022 (September)	Actual FY22 (Up to September)
1	2	3	4	5	6	7	8	9	10
Tax Revenue (a+b)	221,981.4	344,997.3	315,998.2	20,299.9	51,338.4	269,787.8	345,999.9	28,604.5	63,376.3
a. NBR	216,037.4	329,999.0	300,999.1	19,772.8	49,950.5	263,872.0	329,999.6	27,976.4	62,119.6
a.1 Income	75,420.0	103,944.1	95,949.0	7,079.7	16,426.2	87,338.2	104,951.0	9,042.8	17,531.6
a.2 VAT	81,048.7	125,162.1	115,217.0	7,371.6	20,467.7	103,350.0	127,745.1	10,639.9	25,850.3
a.3 Import	32,530.0	57,814.5	48,298.0	2,856.0	6,679.0	38,574.6	54,465.3	3,752.5	8,879.1
a.4 Export	23,720.9	37,807.2	37,154.1	2,387.2	6,208.5	31,591.7	37,907.2	4,431.8	9,557.4
a.4 Excise	77.4	55.5	54.0	0.0	0.0	0.6	56.0	0.0	0.7
a.5 Sup	2,297.0	3,685.7	3,277.0	49.2	124.4	2,490.3	3,825.0	59.5	153.6
a.6 Other Taxes	943.4	1,529.9	1,050.0	29.2	44.7	526.6	1,050.0	49.9	146.9
b. Non-NBR	5,944.0	14,998.3	14,999.1	527.2	1,387.9	5,915.7	16,000.4	628.1	1,256.7
b.1 Narcotics & Liquor	73.6	118.7	125.5	5.6	17.2	78.9	137.6	6.3	17.3
b.2 Vehicles	1,568.5	797.5	797.5	144.0	373.8	1,504.2	800.0	162.5	325.0
b.3 Land Revenue	666.6	1,668.2	1,662.2	73.9	231.1	917.0	1,882.2	88.2	163.8
b.4 Stamp Duty	3,012.1	11,851.0	11,851.0	254.4	641.4	2,906.6	12,617.1	335.2	667.6
b.5 Surcharge	623.1	562.9	562.8	49.3	124.5	509.1	563.4	35.9	83.0
c. Non-tax Revenue	43,930.7	33,002.1	35,534.8	3,338.2	15,050.5	58,813.6	43,001.1	2,313.6	9,037.5
c.1 Dividend and Profit	3,471.8	1,747.7	1,688.5	138.3	385.6	1,909.4	2,063.3	25.8	3,371.6
c.2 Interest	1,911.8	8,717.3	12,692.7	76.4	6,470.7	8,069.1	15,587.6	155.4	454.1
c.3 Administrative Fees and Charges	2,377.6	6,513.2	6,465.6	185.6	513.0	2,038.8	7,207.8	232.8	483.8
c.4 Fines Penalties and Forfeiture	603.3	494.8	421.9	75.6	184.9	893.9	461.8	99.5	236.1
c.5 Receipts for Services Rendered	4,322.0	4,965.5	4,937.6	194.6	516.9	3,267.3	5,456.1	381.1	694.9
c.6 Rents Leases and Recoveries	494.8	576.2	448.9	38.3	148.0	698.5	459.3	41.5	148.9
c.7 Tolls and Levies	680.0	810.1	809.5	60.8	185.7	791.7	1,004.0	65.3	187.7
c.8 Non-Commercial Sales	1,794.2	2,796.5	2,378.0	38.5	203.3	1,873.7	3,319.8	177.4	379.0
c.9 Other Non-Tax Revenue and Receipts	28,089.5	6,037.9	5,481.9	2,525.2	6,416.8	39,025.3	7,112.3	1,129.7	3,070.0
c.10 Capital Revenue	185.6	342.8	210.2	4.9	25.6	245.9	329.0	5.1	11.4
Total Revenue (a+b+c)	265,912.1	377,999.4	351,532.9	23,638.2	66,388.9	328,601.4	389,001.0	30,918.1	72,413.7
d. Tax-GDP Ratio (base 2015-16)	9.86	9.77	8.95	0.58	1.45	7.64	8.77	0.73	1.61
e. Revenue-GDP ratio (base 2015-16)	11.82	10.71	9.96	0.67	1.88	9.31	9.86	0.78	1.84

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY21/Budget FY21)*100	(Budget FY22/Actual FY21)*100	(Budget FY22/ Revised Budget FY21)*100	Share in Total Revenue Actual FY21	(Actual FY22 up to September/Actual FY21 up to September)*100	(Actual FY22 up to September/ Budget FY22)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	91.6	128.2	109.5	82.1	123.4	18.3
a. NBR	91.2	125.1	109.6	80.3	124.4	18.8
a.1 Income	92.3	120.2	109.4	26.6	106.7	16.7
a.2 VAT	92.1	123.6	110.9	31.5	126.3	20.2
a.3 Import	83.5	141.2	112.8	11.7	132.9	16.3
a.4 Export	98.3	120.0	102.0	9.6	153.9	25.2
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	123.5	4.0
a.6 Other Taxes	68.6	199.4	100.0	0.2	328.7	14.0
b. Non-NBR	100.0	270.5	106.7	1.8	90.5	7.9
b.1 Narcotics & Liquor	105.7	174.5	109.6	0.0	100.5	12.6
b.2 Vehicles	100.0	53.2	100.3	0.5	86.9	40.6
b.3 Land Revenue	99.6	205.3	113.2	0.3	70.9	8.7
b.4 Stamp Duty	100.0	434.1	106.5	0.9	104.1	5.3
b.5 Surcharge	-	-	-	-	-	-
c. Non-tax Revenue	107.7	73.1	121.0	17.9	60.0	21.0
c.1 Dividend and Profit	96.6	108.1	122.2	0.6	874.5	163.4
c.2 Interest	145.6	193.2	122.8	2.5	7.0	2.9
c.3 Administrative Fees and Charges	99.3	353.5	111.5	0.6	94.3	6.7
c.4 Fines Penalties and Forfeiture	85.3	51.7	109.5	0.3	127.7	51.1
c.5 Receipts for Services Rendered	99.4	167.0	110.5	1.0	134.4	12.7
c.6 Rents Leases and Recoveries	77.9	65.8	102.3	0.2	100.6	32.4
c.7 Tolls and Levies	99.9	126.8	124.0	0.2	101.1	18.7
c.8 Non-Commercial Sales	85.0	177.2	139.6	0.6	186.4	11.4
c.9 Other Non-Tax Revenue and Receipts	90.8	18.2	129.7	11.9	47.8	43.2
c.10 Capital Revenue	61.3	133.8	156.5	0.1	44.5	3.5
Total Revenue (a+b+c)	93.0	118.4	110.7	100.0	109.1	18.6

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

For Suggestions:

- [1. kmazumder@yahoo.com](mailto:kmazumder@yahoo.com)
- [2. shaheena.dilruba@gmail.com](mailto:shaheena.dilruba@gmail.com)