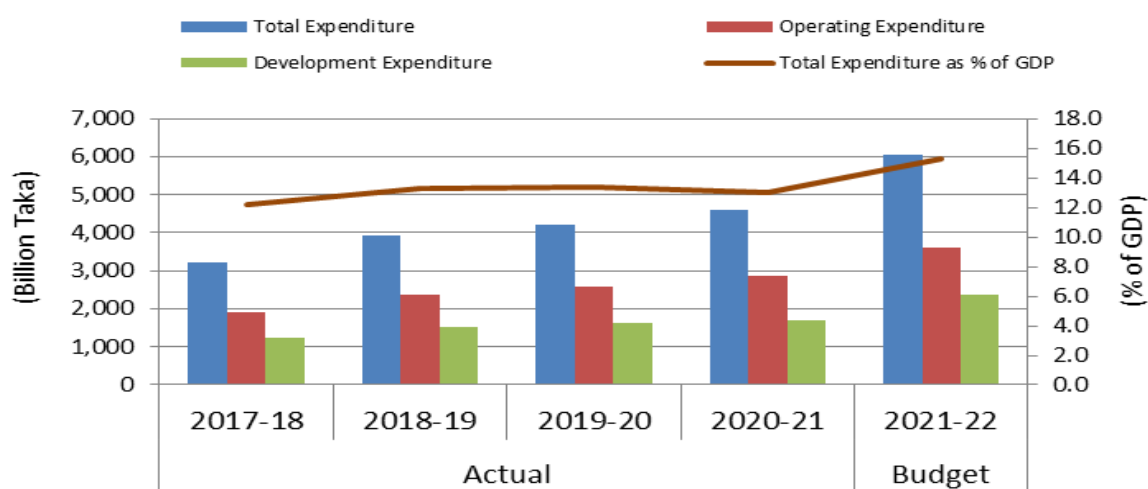


Monthly Report on Fiscal Position

August 2021

(Fiscal Year 2021-22)

Government Expenditure



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<i>Executive Summary</i>	<i>i</i>
<i>Monthly Report on Fiscal Position</i>	<i>5</i>
1.0 Operating Expenditure	5
1.1 Operating expenditure: General Classification	5
1.1.1 Sector-wise Allocation & Growth	5
1.1.2 Broad Sector-wise Allocation	6
1.1.3 Sectors' Share in Resource Utilization.....	6
1.1.4 Sector-wise Utilization	7
1.1.5 Ministry-wise Utilization.....	7
1.2 Operating Expenditure: Economic Classification	7
2.0 Development Expenditure	8
2.1 Allocation & Utilization Pattern of Development Expenditure	8
2.2 Broad Sector wise Utilization Pattern	9
2.3 Ministry wise Utilization Pattern	9
3.0 Revenue Collection	10
3.1 Total Revenue	10
3.2 NBR Tax Revenue	11
4.0 Budget Deficit	12
5.0 Financing	13

[List of Figures](#)

Figure 1: Sector Share in Resource Utilization in FY21.....	6
Figure 2: Operating Expenditure	7
Figure 3: Actual Expenditure According to Economic classification FY21 (up to August 2021)	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY21 (Up to August 2021).....	8
Figure 5: Broad Sector Wise Share in Development Expenditure	9
Figure 6: Sources of Revenue Collection	11
Figure 7 Share Among NBR Taxes.....	11
Figure 8 Sources Of Financing Deficit	13

[List of Tables](#)

Table1: OperatingExpenditure Pattern By Sector	5
Table 2: Broad Sectorwise Allocation.....	6
Table 3: Allocation & Utilization Pattern Of Development Expenditure	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 August 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 August, 2021 in the current fiscal year (FY22) is 9.3 percent of the operating budget estimates. Actual development expenditure during the same period is 3.2 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 August 2021, 10.7 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (82.3 percent). Total NBR tax collection is 10.3 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 August 2021, in FY22, overall balance (excluding grants) witnessed a negative value which was 0.02 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 August)	Actual FY22 (up to August) 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	6,081	6.2
LGRD	5,899	5,793	5,570	1.9	96.1	6,359	107.8	109.8	114.2	473	7.4
Defense	32,755	32,010	35,234	12.3	110.1	35,449	108.2	110.7	100.6	1,919	5.4
POS	25,023	23,709	22,145	7.7	93.4	25,898	103.5	109.2	116.9	3,120	12.0
Edu	44,079	42,418	40,087	14.0	94.5	48,229	109.4	113.7	120.3	7,150	14.8
Health	16,747	17,607	13,700	4.8	77.8	17,172	102.5	97.5	125.4	1,630	9.5
SSW	24,950	23,890	22,127	7.7	92.6	27,232	109.1	114.0	123.1	1,413	5.2
Housing	1,744	1,617	1,535	0.5	94.9	1,803	103.4	111.4	117.4	85	4.7
RCRA	2,649	2,203	2,013	0.7	91.4	2,315	87.4	105.1	115.0	162	7.0
F&E	119	93	85	0.0	91.0	117	98.9	126.1	138.6	15	12.7
Agri	18,113	16,885	14,903	5.2	88.3	18,686	103.2	110.7	125.4	973	5.2
IES	1,295	1,194	1,164	0.4	97.5	1,352	104.4	113.2	116.1	142	10.5
TC (Tarns & Com)	10,341	9,669	8,624	3.0	89.2	10,859	105.0	112.3	125.9	371	3.4
Interest Payment	63,801	63,823	70,606	24.7	110.6	68,589	107.5	107.5	97.1	9,930	14.5
Total	348,180	323,690	286,378	100	88.5	361,504	103.8	111.7	126.2	33,464	9.3

Some of the noteworthy features are:

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

- 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 August 2021, spending in Education (Edu), Interest payment, Fuel and Energy (F&E), Public order and safety (POS), Industries and Economic Services (IES), and Health were on the higher side. Sectors like Transport and Communication (Trans & Com), Housing, Social Security and Welfare (SSW), Agriculture, and Defense had lesser spending in operating expenditure.

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 August)	33.2	32.1	1.2	2.9	29.7	0.9

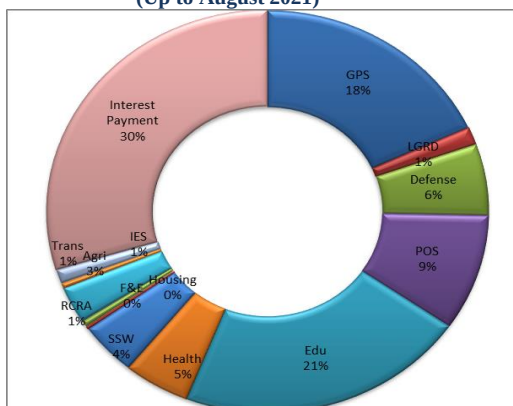
Note:

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 August 2021, among all categories expenditure on Administration sector was the highest and share in actual expenditure of Social infrastructure and Interest Payment increased.

1.1.3 SECTORS' SHARE IN RESOURCE UTILIZATION

Figure 1: Sector Share in Resource Utilization in FY22 (Up to August 2021)



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

- Individually the largest share goes to Interest Payment (30 percent) followed by Education (21 percent), General Public Service (18 percent) and Public Order & Safety (09 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to August 2021)

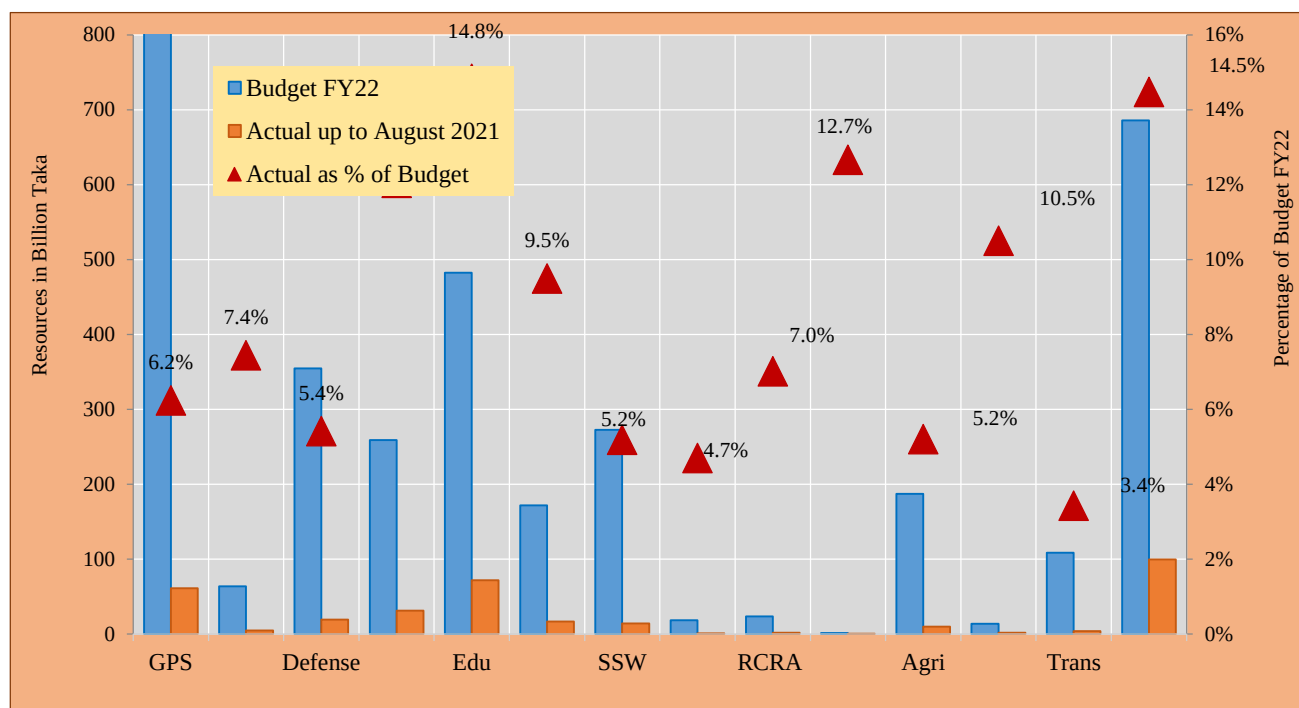


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Education (14.8%), Interest Payment (14.5%), Fuel & Energy (12.7%), Transportation & Communication (10.5%), and Health (9.5%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY22), actual spending (operating) up to August is 9.3 percent of the budget estimate, which was 10.6 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 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 August 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 August 2021)

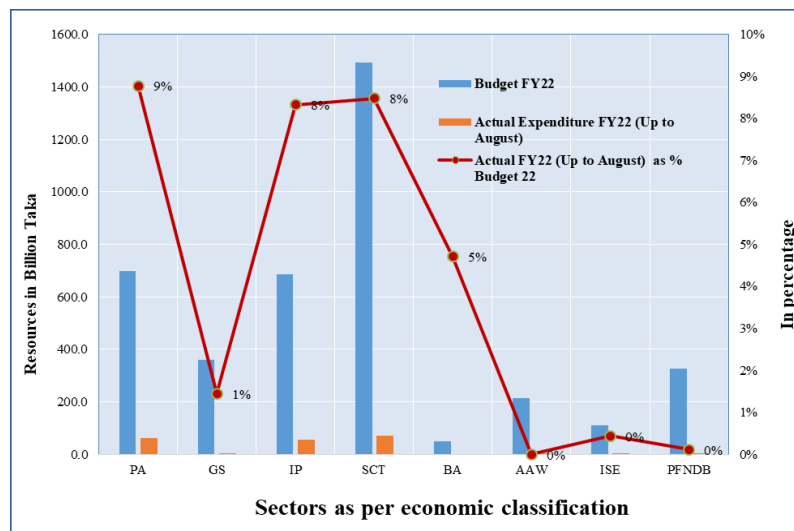
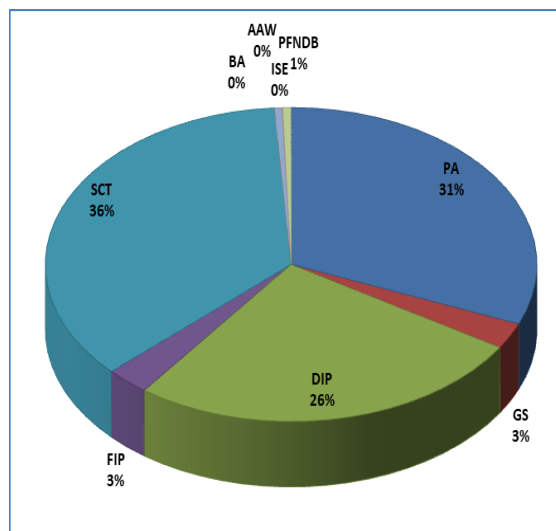


Figure 4: Share of Different Categories in Total Actual Spending in FY22 (up to August 2021)



Up to August 2021, utilization rate of total operating expenditure is 9.3 percent. For some categories, like subsidies and current transfer (36%), pay and allowances (31%) 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 August 2021, actual expenditure is 3.2 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 2.7 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (8.25 percent), Agriculture, Fisheries and Livestock (7.11 percent), Industries, Jute, Textiles, Commerce, Labor & Overseas (6.77 percent), LGRD (4.32 percent), Transportation & Communication (3.72 percent), and Social Security & Welfare (3.45 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 HCS, FE, GPS, and Defence showed a less-than-average performance.

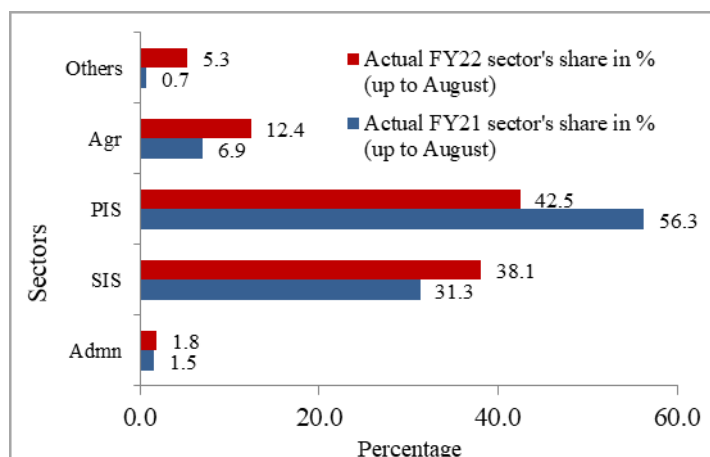
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2020-21						Fiscal Year 2021-22					
	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to August)	Sector's Share in Actual (up to August (%))	Actual FY21 as % of Revised FY21	Budget FY22	Actual FY22 (up to August)	Budget FY22 as % of Revised FY21	Budget FY22 as % of Actual FY21	Actual FY22 (up to August as % of Budget FY22)	Actual FY22 sector's share in % (up to August)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	12,496	12,564	8,546	92	1.42	68.02	15,271	123	121.55	178.70	0.80	1.62
LGRD	33,674	36,632	29,913	615	9.54	81.66	35,833	1,546	97.82	119.79	4.32	20.35
Defence	1,672	1,490	213	0	0.01	14.32	1,832	1	122.93	858.46	0.04	0.01
POS	3,646	3,237	2,269	5	0.07	70.10	3,226	13	99.66	142.16	0.40	0.17
Edu	41,682	36,265	31,796	1,193	18.52	87.68	46,649	1,024	128.63	146.71	2.20	13.48
Health	12,500	13,865	7,883	169	2.62	56.85	15,558	72	112.21	197.36	0.46	0.95
SSW	6,649	5,668	4,810	41	0.63	84.87	7,089	244	125.07	147.37	3.45	3.22
HCS	5,193	5,809	4,792	1	0.01	82.49	4,543	8	78.20	94.80	0.18	0.11
RCRA	2,142	2,517	2,006	191	2.97	79.70	2,642	218	104.98	131.71	8.25	2.87
FE	26,640	23,684	22,755	1,615	25.07	96.08	27,367	948	115.55	120.26	3.46	12.48
AFL	11,868	12,841	10,840	446	6.93	84.42	13,225	941	102.99	122.00	7.11	12.38
IES	2,644	3,011	1,827	61	0.94	60.69	2,674	181	88.83	146.36	6.77	2.38
TC	54,238	50,442	40,948	2,014	31.26	81.18	61,170	2,278	121.27	149.38	3.72	29.99
Total	215,045	208,025	168,600	6,442	100.00	81.05	237,079	7,598	113.97	140.62	3.20	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 August, 2021 is presented in **Figure 5**.

- From the graph it appears that up to August, 2021 the maximum share of spending went to Physical Infrastructure (42.5 percent) followed by Social Infrastructure (38.1 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

Table displaying ministry-wise utilization of development budget has been annexed in the Appendix (Appendix- 4).

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to August, 2021:

Table 4: Revenue Collection Position

(In Crore Taka)

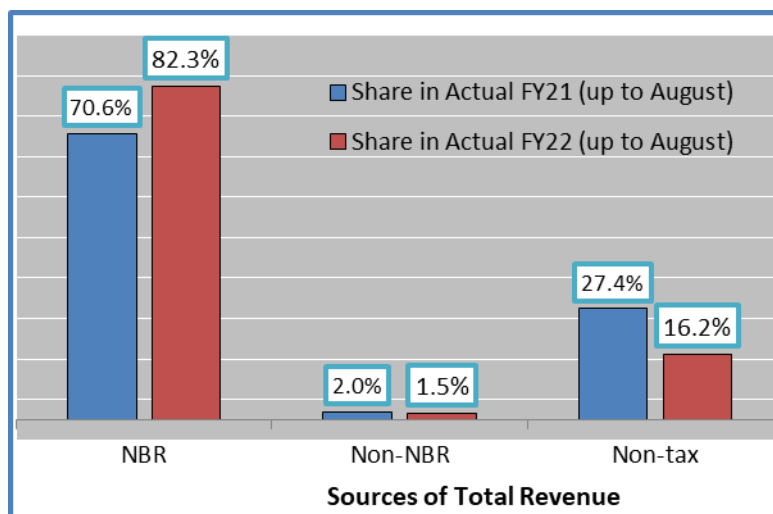
	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21	Actual (August)	Actual FY21 (up to August)	Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY22 (up to August) as % of Budget FY22
Tax Revenue (a+b)	344,997	315,998	269,788	13,982	31,038	346,000	19,457	34,772	10.0
a. NBR	329,999	300,999	263,872	13,605	30,178	330,000	19,020	34,143	10.3
a.1 Income	103,944	95,949	87,338	3,653	9,346	104,951	4,763	8,489	8.1
a.2 VAT	125,162	115,217	103,350	6,180	13,096	127,745	8,108	15,210	11.9
a.3 Import	57,815	48,298	38,575	1,924	3,823	54,465	3,154	5,127	9.4
a.4 Export duty	37,807	37,154	31,592	1,809	3,821	37,907	2,891	5,126	13.5
a.5 Excise	55	54	1	0	0	56	0	1	1.3
a.6 Supplementary Duty	3,686	3,277	2,490	30	75	3,825	48	94	2.5
a.7 Other Taxes	1,530	1,050	527	9	16	1,050	56	97	9.2
b. Non-NBR	14,998	14,999	5,916	377	861	16,000	436	629	3.9
c. Non-tax Revenue	33,002	35,535	58,814	8,387	11,712	43,001	5,332	6,724	15.6
Total Revenue (a + b + c)	377,999	351,533	328,601	22,368	42,751	389,001	24,789	41,496	10.7
d. Tax-GDP Ratio (base 2015-16)	9.77	8.95	7.64	0.40	0.88	8.77	0.49	0.88	-
e. Revenue-GDP ratio (base 2015-16)	10.71	9.96	9.31	0.63	1.21	9.86	0.63	1.05	-

- Total revenue collection in FY21 was 9.31 percent of GDP (considering the base year of 2015-16) and 93.48 percent of the revised budget target.
- Up to August 2021, total revenue collection decreased by 2.9 percent compared to the corresponding period of the previous fiscal year (FY21) and achievement as to annual target is 10.7 percent.
- In FY22, total revenue is estimated to be 9.9 percent of GDP (considering the base year of 2015-16). This figure is about 10.7 percent higher than the revised budget estimate of FY21, and 18.4 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).

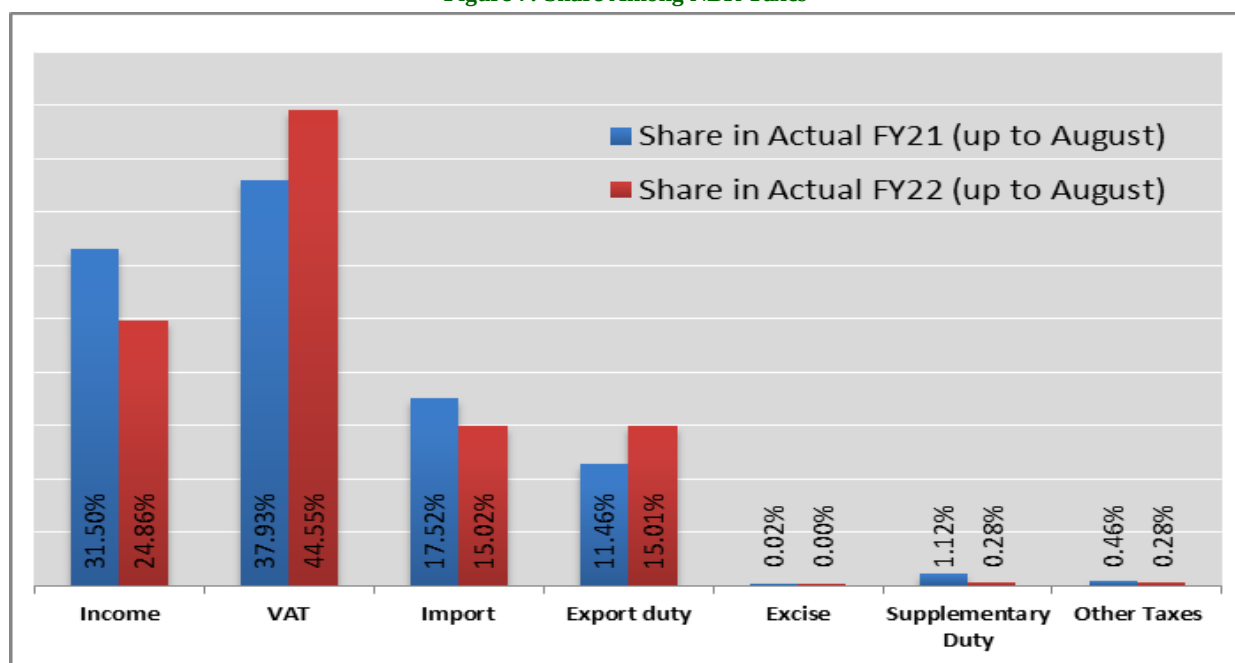
- Major share of the government revenue comes from NBR sources (82.3 percent up to August 2021).
- Growth rates of NBR and Non-NBR tax revenue are 13.1 percent and -27.0 percent respectively. On the other hand, non-tax revenue collection grew by -42.6 percent compared to the corresponding period of the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 10.0 and 15.6 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 of 2015-16).
- Tax revenue collection target for FY22 is 8.77 percent of GDP (considering the base year of 2015-16). This is 10.7 percent higher than the revised budget of FY21 and 18.4 percent higher than the actual collection of the FY21.

- In FY22, up to August 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 44.5 percent was collected from VAT, 24.9 percent from Income Tax, 15.0 percent from both Export Duty and 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 August	Accounts 2021-22 up to August
	Budget	Revised	Accounts August		Budget	Revised Budget	Accounts August		
1	2	3	4	5	6	7	8	9	10
Revenues	378,002	351,534	22,369	328,651	389,003	-	24,790	42,751	41,497
Tax Revenue	344,999	315,999	13,982	269,790	346,001	-	19,457	31,038	34,772
Non-Tax Revenue	33,002	35,535	8,387	58,862	43,003	-	5,332	11,713	6,724
Foreign Grants	4,013	3,985	0	2,317	3,490	-	0	0	0
Revenue and Foreign Grants	382,014	355,519	22,369	330,968	392,492	-	24,790	42,751	41,497
Non-Development Expenditure	348,180	323,688	15,660	285,830	361,500	-	13,951	34,374	33,464
Net Outlay for Food Account Operation	567	2,553	1,000	4,246	597	-	2,098	1,142	2,223
Loans & Advances (Net)	4,210	4,717	-1,451	593	4,506	-	-636	-1,329	-860
Development Expenditure	215,043	208,025	3,396	168,600	237,078	-	5,955	6,442	7,598
Development Program financed from Revenue Budget	2,522	3,239	5	2,721	3,176	-	7	6	7
Non-ADP Project	4,722	4,610	0	4,108	5,990	-	0	0	0
Annual Development Programme	205,145	197,643	3,392	159,605	225,324	-	5,948	6,436	7,590
Non-ADP FFW and Transfer	2,654	2,532	0	2,166	2,588	-	0	0	0
Total Expenditure	567,999	538,983	18,606	459,269	603,680	-	21,369	40,629	42,424
Overall Balance (Including Grants)	-185,985	-183,464	3,763	-128,301	-211,188	-	3,421	2,122	-927
(In percent of GDP, base 2015-16)	-5.27	-5.20	0.11	-3.63	-5.36	-	0.09	0.06	-0.02
Overall Balance (Excluding Grants)	-189,997	-187,449	3,763	-130,618	-214,678	-	3,421	2,122	-927
(In percent of GDP, base 2015-16)	-5.38	-5.31	0.11	-3.70	-5.44	-	0.09	0.06	-0.02

- In FY21, actual budget deficit (excluding grants) as percentage of GDP was 3.7 percent. Including grants it was 3.6 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 August, 2021 (excluding grants) witnesses a negative value which was 0.02 percent of GDP.

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

5.0 Financing

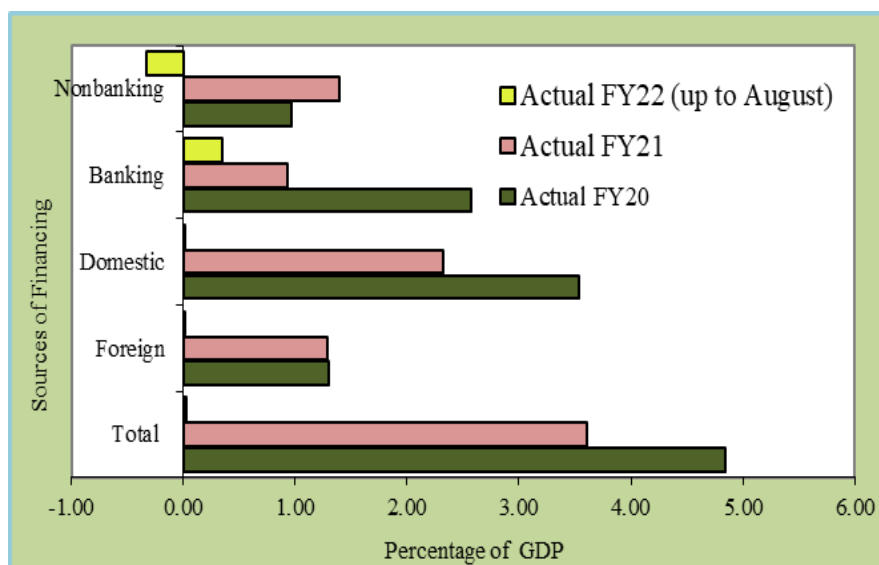
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year: 2021-22			Accounts FY21 up to August	Accounts FY22 up to August
	Budget	Revised	Accounts August		Budget	Revised Budget	Accounts August		
1	2	3	4	5	6	7	8	9	10
1.0 Foreign Borrowing- Net	76,004	68,414	1,400	45,463	97,738	-	-280	713	257
1.1 Foreign Borrowing	88,824	80,954	2,096	57,481	112,188	-	368	2,402	2,076
1.2 Amortization	-12,820	-12,540	-696	-12,018	-14,450	-	-648	-1,689	-1,819
2.0 Domestic Borrowing	109,983	115,052	-5,163	81,966	113,453	-	-3,142	-2,836	670
2.1 Borrowing from Banking System (Net)	84,980	79,749	-1,159	32,673	76,452	-	3,433	10,992	13,644
2.1.1 Long-Term Debt (Net)	53,654	60,749	3,865	50,692	51,600	-	4,200	10,513	9,941
2.1.2 Short- Term Debt (Net)	31,326	19,000	-5,024	-18,019	24,852	-	-767	479	3,704
2.2 Non-Bank Borrowing (Net)	25,003	35,303	-4,004	49,293	37,001	-	-6,575	-13,828	-12,974
2.2.1 National Savings Schemes (Net)	20,000	30,302	3,616	43,040	32,000	-	4,273	7,876	6,600
2.2.2 Others	5,003	5,001	-7,621	6,253	5,001	-	-10,848	-21,704	-19,575
Total - Financing:	185,987	183,466	-3,763	0	211,191	-	-3,422	-2,123	927
GDP (base: 2015-16)	3,530,185	3,530,185	3,530,185	3,530,185	3,943,301	-	3,943,301	3,530,185	3,943,301
(In percent of GDP) (base: 2015-16):	5.27	5.20	-0.11	0.00	5.36	-	-0.09	-0.06	0.02

Figure 8: Sources of Financing Deficit



For FY22, up to August, 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 (August)	Actual FY21 (up to August)	Actual FY21	Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)
General Public Services	100,665	82,779	4,211	7,979	48,585	97,443	2,762	6,081
LGRD	5,899	5,793	169	363	5,570	6,359	335	473
Defence	32,755	32,010	1,599	2,965	35,234	35,449	350	1,919
Public Order and safety	25,023	23,709	1,274	2,996	22,145	25,898	1,497	3,120
Education & technology	44,079	42,418	2,539	6,886	40,087	48,229	2,707	7,150
Health	16,747	17,607	661	1,540	13,700	17,172	744	1,630
Social Security and Welfare	24,950	23,890	68	1,278	22,127	27,232	463	1,413
Housing	1,744	1,617	35	82	1,535	1,803	43	85
Recreation, Culture and Religious Affairs	2,649	2,203	74	181	2,013	2,315	76	162
Fuel and Energy	119	93	7	15	85	117	4	15
Agriculture	18,113	16,885	520	987	14,903	18,686	472	973
Industrial & Economic Services	1,295	1,194	38	168	1,164	1,352	40	142
Transport and Communication	10,341	9,669	343	710	8,624	10,859	251	371
Interest	63,801	63,823	4,122	8,226	70,606	68,589	4,208	9,930
Total – Operating Revenue Expenditure	348,180	323,690	15,660	34,374	286,378	361,504	13,951	33,464

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 (August)	Actual FY21 (up to August)	Actual FY21	Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY22 (up to August) as % Budget FY22
Sub-total = GPS	100,665	82,779	4,211	7,979	48,585	97,443	2,762	6,081	6.2
Office of the President	27	26	3	4	19	29	1	5	15.5
Parliament	332	312	14	27	228	334	11	23	6.9
Prime Minister's Office	621	604	32	84	561	680	42	83	12.2
Cabinet Division	240	224	4	8	112	183	4	8	4.1
Election Commission	1,095	1,005	11	27	501	1,010	11	27	2.6
Ministry of Public Administration	2,774	2,634	119	225	1,784	2,994	99	269	9.0
Public Service Commission	78	69	2	5	51	79	2	5	6.7
Finance Division	90,544	73,380	2,842	6,272	40,671	87,027	2,483	5,451	6.3
Internal Resources Division	2,637	2,406	84	152	1,459	2,735	80	146	5.3
Financial Institutions Division	105	85	1,019	1,020	1,943	122	1	1	1.0
Economic Relations Division	293	275	4	8	267	326	3	18	5.6
Planning Division/2	90	80	6	10	69	92	5	10	10.4
Implementation, Monitoring and Evaluation Division	56	30	1	3	28	51	1	3	6.0

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21	Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY22 (up to August) as % Budget FY22
Statistics and Informatics Division	259	205	10	22	161	252	10	23	9.0
Ministry of Foreign Affairs	1,514	1,444	59	110	731	1,526	6	10	0.7
Sub-total = LGRD	5,899	5,793	169	363	5,570	6,359	335	473	7.4
Local Government Division	4,881	4,818	151	323	4,335	5,322	240	354	6.7
Rural Development and Co-operatives Division	648	605	15	34	869	652	93	111	17.1
Ministry of Chittagong Hill Tracts Affairs	371	371	4	6	366	386	2	7	1.9
Sub-total = Defence	32,755	32,010	1,599	2,965	35,234	35,449	350	1,919	5.4
Ministry of Defence - Defence Services	31,274	30,558	1,507	2,745	33,648	33,616	201	1,695	5.0
Ministry of Defence - Others Services	1,440	1,413	91	216	1,549	1,789	149	221	12.4
Armed Forces Division	41	39	2	3	37	44	0	2	5.6
Sub-total=POS	25,023	23,709	1,274	2,996	22,145	25,898	1,497	3,120	12.0
Supreme Court	223	187	11	25	169	225	10	24	10.7
Law and Justice Division	1,363	1,313	69	188	1,029	1,464	72	166	11.3
Public Security Division	20,765	19,871	1,094	2,565	18,852	21,485	1,293	2,693	12.5
Legislative and Parliamentary Affairs Division	34	32	1	5	27	36	1	6	15.7
Anti Corruption Commission	125	110	5	12	79	138	5	11	8.0
Security Services Division	2,513	2,196	94	201	1,989	2,550	115	220	8.6
Sub-total = Edu	44,079	42,418	2,539	6,886	40,087	48,229	2,707	7,150	14.8
Ministry of Primary and Mass Education	15,536	15,259	1,033	2,544	14,466	18,292	1,082	2,599	14.2
Secondary and Higher Education Division	21,252	20,162	1,052	3,395	19,280	22,166	1,107	3,543	16.0
Ministry of Science and Technology	557	542	106	123	533	570	118	124	21.8
Information and Communication Technology Division	366	363	9	13	295	358	11	16	4.5
Technical and Madrasah Education Division	6,368	6,092	339	811	5,514	6,843	390	867	12.7
Sub-total = Health	16,747	17,607	661	1,540	13,700	17,172	744	1,630	9.5
Health Services Division	12,830	13,755	502	1,158	10,757	12,914	511	1,144	8.9
Medical Education and Family Welfare Division	3,917	3,852	159	383	2,943	4,259	232	486	11.4
Sub-total = SSW	24,950	23,890	68	1,278	22,127	27,232	463	1,413	5.2
Ministry of Social Welfare	7,519	7,476	31	98	7,292	8,606	59	97	1.1
Ministry of Women and Children Affairs	3,183	3,228	9	36	3,156	3,333	21	35	1.0
Ministry of Food	4,883	3,895	1	2	3,668	4,032	1	2	0.0
Ministry of Disaster Management and Relief	5,345	5,297	18	35	4,329	5,319	20	144	2.7
Ministry of Liberation Affairs	4,020	3,994	8	1,107	3,682	5,941	363	1,135	19.1

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21	Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY22 (up to August) as % Budget FY22
Sub-total = HCS	1,744	1,617	35	82	1,535	1,803	43	85	4.7
Ministry of Housing and Public Works	1,744	1,617	35	82	1,535	1,803	43	85	4.7
Sub-total = RCRA	2,649	2,203	74	181	2,013	2,315	76	162	7.0
Ministry of Information	777	745	32	73	720	810	32	72	8.9
Ministry of Cultural Affairs	358	339	16	32	308	367	6	22	6.0
Ministry of Religious Affairs	268	221	1	5	193	296	9	10	3.3
Ministry of Youth and Sports	1,245	897	25	71	792	842	28	59	7.0
Sub-total = FE	119	93	7	15	85	117	4	15	12.7
Energy and Mineral Resources Division	69	57	3	7	52	68	3	7	9.8
Power Division	49	36	4	8	33	49	1	8	16.6
Sub-total = Agr	18,113	16,885	520	987	14,903	18,686	472	973	5.2
Ministry of Agriculture/3	12,893	11,813	202	481	10,607	13,167	138	460	3.5
Ministry of Fisheries and Livestock	1,581	1,547	47	109	962	1,649	50	109	6.6
Ministry of Environment and Forest	648	623	24	61	562	681	50	84	12.3
Ministry of Land	1,171	1,136	66	155	1,011	1,233	67	152	12.4
Ministry of Water Resources	1,820	1,765	180	181	1,760	1,956	167	168	8.6
Sub-total = IES	1,295	1,194	38	168	1,164	1,352	40	142	10.5
Ministry of Commerce	253	222	8	20	169	288	8	12	4.1
Ministry of Labour and Employment	130	162	5	12	97	179	6	13	7.2
Ministry of Industries	381	331	3	82	475	358	7	74	20.7
Ministry of Expatriates' Welfare and Overseas Employment	325	288	15	39	251	320	13	29	8.9
Ministry of Textiles and Jute	206	190	6	14	173	207	7	15	7.0
Sub-total = TC	10,341	9,669	343	710	8,624	10,859	251	371	3.4
Road Transport and Highways Division	4,616	4,357	41	104	3,938	4,900	175	205	4.2
Ministry of Railways	3,835	3,508	195	386	2,904	3,984	1	2	0.0
Ministry of Shipping	734	717	33	38	674	783	5	9	1.2
Ministry of Civil Aviation and Tourism	55	45	0	1	44	49	9	10	19.9
Posts and Telecommunications Division	1,096	1,038	72	180	1,062	1,135	61	146	12.8
Bridges Division	6	4	0	0	3	7	0	0	5.5
Sub-total = Interest	63,801	63,823	4,122	8,226	70,606	68,589	4,208	9,930	14.5
Domestic	58,253	58,500	3,824	7,494	66,319	62,000	3,940	9,103	14.7
Foreign	5,548	5,323	298	732	4,287	6,589	269	827	12.6
Total Operating Revenue Expenditure	348,180	323,690	15,660	34,374	286,378	361,504	13,951	33,464	9.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to August)	Budget FY22	Actual FY22 (up to August)	Actual FY21 (up to August) as % of Budget FY21	Actual FY22 (up to August) as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	6,103	69,746	6,122	9.3	8.8
Pay of Officers	10,486	10,260	8,727	681	11,091	684	6.5	6.2
Pay of Establishment	24,756	24,650	23,051	1,800	25,751	1,817	7.3	7.1
Allowances	30,618	30,707	27,113	3,621	32,904	3,622	11.8	11.0
Goods and Services	34,744	34,120	30,518	673	36,162	524	1.9	1.4
Supplies and Services	25,502	25,196	21,714	639	26,121	379	2.5	1.5
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	33	10,041	145	0.4	1.4
Interest Payments	63,799	63,823	70,606	4,104	68,589	5,722	6.4	8.3
Domestic	58,251	58,500	66,319	3,669	62,000	5,163	6.3	8.3
Foreign	5,548	5,323	4,287	434	6,589	559	7.8	8.5
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	7,689	149,236	7,037	5.4	4.7
Subsidies	38,648	36,326	27,639	4	34,499	1	0.0	0.0
Grants in Aid	63,195	58,616	48,611	4,536	69,945	4,607	7.2	6.6
Pensions and Gratuities	27,637	27,585	18,711	1,620	28,209	1,291	5.9	4.6
Others	2,886	1,868	2,456	24	4,957	5	0.8	0.1
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	18,568	328,842	19,405	6.0	5.9
Acquisition of Assets and Works (B)	20,797	18,482	19,709	146	21,467	95	0.7	0.4
Acquisition of Assets	19,403	17,420	18,850	83	20,309	95	0.4	0.5
Acquisition of Land	1,394	1,062	858	63	1,158	0	4.5	0.0
Total - Augmented Operating Recurrent Expenditure (A+B):	332,488	321,029	285,601	18,714	350,309	19,500	5.6	5.6
Investments in Shares and Equities (C)	15,648	2,614	228	0	11,148	13	0.0	0.1
Share Capital	15,648	2,614	228	0	11,148	13	0.0	0.1
Total - Operating Capital Expenditure (B+C)	36,445	21,096	19,937	146	32,614	107	0.4	0.3
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C) :	348,136	323,643	285,830	18,714	361,456	19,513	5.4	5.4

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 (August)	Actual FY21 (up to August)	Actual FY21	Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY21 (up to August) as % of Revised Budget FY21	Actual FY22 (up to August) as % of Budget FY22
Sub-total = GPS	12,495.85	12,563.95	80.15	91.76	8,545.85	15,271.23	122.43	122.74	0.73	0.80
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	75.28	76.41	2,653.57	3,227.03	31.45	31.63	2.06	0.98
Cabinet Division	18.56	43.74	0.00	0.00	0.65	55.12	0.00	0.00	0.00	0.00
Election Commission	621.57	789.99	1.33	5.18	589.85	718.28	83.84	83.84	0.66	11.67
Ministry of Public Administration	518.29	346.90	0.09	0.11	291.59	782.39	0.13	0.16	0.03	0.02
Public Service Commission	26.73	27.95	0.03	0.03	16.94	36.16	0.03	0.07	0.10	0.18
Finance Division	3,810.77	2,859.84	2.33	2.34	1,824.01	4,762.90	2.42	2.42	0.08	0.05
Internal Resources Division (IRD)	456.40	289.56	0.48	0.49	137.83	387.91	0.00	0.00	0.17	0.00
Financial Institutions Division	2,274.29	2,499.17	0.00	6.11	2,592.27	2,437.34	3.21	3.21	0.24	0.13
Economic Relations Division	57.48	51.90	0.01	0.37	37.82	66.42	0.36	0.36	0.71	0.55
Planning Division/2	1,157.90	1,411.33	0.54	0.65	105.83	1,040.67	0.62	0.68	0.05	0.07
Implementation Monitoring and Evaluation Division	92.57	124.83	0.01	0.01	121.01	205.85	0.00	0.00	0.01	0.00
Statistics and Informatics Division	124.46	321.69	0.06	0.07	151.58	1,421.23	0.36	0.36	0.02	0.03
Ministry of Foreign Affairs	118.82	79.32	0.00	0.00	22.44	129.18	0.00	0.00	0.00	0.00
Sub-total = LGRD	33,674.49	36,632.16	230.23	614.90	29,913.39	35,833.43	846.67	1,546.48	1.68	4.32
Local Government Division	31,222.32	34,175.94	208.93	583.57	27,875.51	33,897.77	776.67	1,476.45	1.71	4.36
Rural Development and Co-operatives Division	1,587.72	1,631.90	5.17	15.20	1,395.06	1,139.33	28.86	28.88	0.93	2.53
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	16.13	16.13	642.81	796.33	41.15	41.15	1.96	5.17
Sub-total = Defence	1,672.47	1,489.94	0.08	0.33	213.35	1,831.54	0.00	0.70	0.02	0.04
Ministry of Defence - Defence Services	1,672.47	1,489.94	0.08	0.33	213.35	1,831.54	0.00	0.70	0.02	0.04
Sub-total=POS	3,646.13	3,237.19	4.36	4.53	2,269.30	3,226.13	5.51	12.91	0.14	0.40
Law and Justice Division	375.67	403.22	0.02	0.04	202.89	349.39	0.02	0.03	0.01	0.01
Public Security Division	1,895.23	1,790.51	2.94	2.96	1,298.43	1,597.08	2.39	2.39	0.17	0.15
Legislative and Parliamentary Affairs Division	5.71	6.24	0.05	0.05	4.61	0.60	0.07	0.24	0.83	39.65
Anti Corruption Commission	24.56	11.21	0.00	0.00	8.17	21.15	0.00	0.00	0.00	0.02
Security Services Division	1,344.96	1,026.01	1.36	1.49	755.21	1,257.91	3.03	10.25	0.15	0.82
Sub-total = Edu	41,682.34	36,265.33	848.06	1,192.94	31,796.04	46,648.79	346.99	1,024.31	3.29	2.20
Ministry of Primary and Mass Education	9,403.55	10,685.81	128.70	146.84	8,703.56	8,022.49	203.22	203.38	1.37	2.54
Secondary and Higher Education Division	11,865.23	12,522.88	126.75	133.93	10,334.20	14,319.51	7.00	9.49	1.07	0.07
Ministry of Science and Technology	17,388.94	10,903.69	543.95	762.73	11,053.68	20,633.86	61.87	676.93	7.00	3.28
Information and Communication Technology Division	1,048.63	667.70	24.60	125.28	564.05	1,362.47	70.21	129.75	18.76	9.52
Technical and Madrasah	1,975.99	1,485.25	24.06	24.16	1,140.55	2,310.46	4.68	4.76	1.63	0.21

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21	Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY21 (up to August) as % of Revised Budget FY21	Actual FY22 (up to August) as % of Budget FY22
Education Division										
Sub-total = Health	12,499.58	13,865.19	121.40	168.97	7,883.03	15,558.22	56.42	72.25	1.22	0.46
Health Services Division	10,053.86	11,979.34	119.70	164.29	6,364.02	13,000.19	48.28	64.00	1.37	0.49
Medical Education and Family Welfare Division	2,445.72	1,885.85	1.69	4.68	1,519.02	2,558.03	8.14	8.25	0.25	0.32
Sub-total = SSW	6,648.67	5,668.18	28.10	40.81	4,810.38	7,088.92	147.19	244.35	0.72	3.45
Ministry of Social Welfare	402.01	444.91	0.88	0.89	301.11	519.12	0.89	0.91	0.20	0.18
Ministry of Women and Children Affairs	676.29	556.92	12.27	13.00	433.00	857.46	45.16	45.20	2.33	5.27
Ministry of Food	595.00	405.76	3.75	15.22	226.01	679.38	13.10	39.75	3.75	5.85
Ministry of Disaster Management and Relief	4,490.37	4,016.28	10.97	11.07	3,658.50	4,631.37	84.73	152.99	0.28	3.30
Ministry of Liberation Affairs	485.00	244.31	0.22	0.64	191.76	401.59	3.30	5.51	0.26	1.37
Sub-total = HCS	5,193.22	5,808.72	0.83	0.85	4,791.78	4,542.69	8.17	8.19	0.01	0.18
Ministry of Housing and Public Works	5,193.22	5,808.72	0.83	0.85	4,791.78	4,542.69	8.17	8.19	0.01	0.18
Sub-total = RCRA	2,141.70	2,517.13	6.37	191.33	2,006.27	2,642.41	217.88	217.91	7.60	8.25
Ministry of Information	262.56	248.25	0.88	0.98	93.90	198.57	6.47	6.49	0.40	3.27
Ministry of Cultural Affairs	220.86	182.19	0.05	0.27	160.22	220.38	9.09	9.11	0.15	4.13
Ministry of Religious Affairs	1,424.99	1,856.90	0.11	184.66	1,577.17	1,943.57	202.32	202.32	9.94	10.41
Ministry of Youth and Sports	233.29	229.79	5.33	5.41	174.98	279.89	0.00	0.00	2.36	0.00
Sub-total = FE	26,639.55	23,683.96	258.80	1,615.17	22,755.44	27,366.68	947.90	947.90	6.82	3.46
Energy and Mineral Resources Division	1,835.62	1,748.79	6.04	6.04	1,405.27	2,017.92	0.39	0.39	0.35	0.02
Power Division	24,803.93	21,935.17	252.76	1,609.14	21,350.17	25,348.76	947.50	947.50	7.34	3.74
Sub-total = Agr	11,868.17	12,840.63	244.14	446.17	10,839.62	13,224.74	927.98	940.68	3.47	7.11
Ministry of Agriculture/3	2,543.98	2,397.18	30.63	32.93	2,318.97	3,029.64	216.43	217.27	1.37	7.17
Ministry of Fisheries and Livestock	1,611.80	1,977.83	10.97	16.85	1,728.64	1,787.80	48.63	60.33	0.85	3.37
Ministry of Environment and Forest	598.74	413.56	0.81	0.86	338.95	541.68	2.40	2.43	0.21	0.45
Ministry of Land	844.23	687.21	0.14	0.19	395.56	994.70	0.64	0.77	0.03	0.08
Ministry of Water Resources	6,269.42	7,364.85	201.59	395.34	6,057.51	6,870.92	659.87	659.87	5.37	9.60
Sub-total = IES	2,644.13	3,010.59	49.13	60.72	1,827.19	2,674.21	180.90	180.98	2.02	6.77
Ministry of Commerce	365.41	203.89	0.15	0.17	140.34	395.46	0.17	0.19	0.08	0.05
Ministry of Labour and Employment	220.42	185.92	0.41	0.42	74.89	185.73	3.03	3.04	0.23	1.64
Ministry of Industries	1,233.58	1,748.36	47.81	59.06	1,048.88	1,226.47	175.85	175.85	3.38	14.34
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	0.02	0.04	283.54	382.05	0.89	0.89	0.01	0.23
Ministry of Textiles and Jute	508.32	522.02	0.74	1.03	279.54	484.50	0.96	1.01	0.20	0.21
Sub-total = GPS	54,238.32	50,441.56	1,524.74	2,013.73	40,948.47	61,169.57	2,147.32	2,278.29	3.99	3.72
Road Transport and Highways Division	24,825.41	25,761.42	658.20	940.53	22,382.93	28,041.67	587.23	718.17	3.65	2.56
Ministry of Railways	12,491.30	11,988.35	420.20	620.71	8,417.88	13,558.14	0.00	0.00	5.18	0.00

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21	Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)	Actual FY21 (up to August) as % of Revised Budget FY21	Actual FY22 (up to August) as % of Budget FY22
Ministry of Shipping	3,265.15	3,959.64	154.82	155.17	3,225.35	4,354.05	358.46	358.49	3.92	8.23
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	150.00	150.00	2,711.32	3,982.88	0.00	0.00	5.10	0.00
Posts and Telecommunications Division	2,050.39	1,189.95	24.14	29.94	270.95	1,420.09	15.77	15.77	2.52	1.11
Bridges Division	7,972.83	4,603.37	117.39	117.39	3,940.04	9,812.74	1,185.86	1,185.86	2.55	12.08
Total Development Revenue Expenditure	215,044.62	208,024.54	3,396.37	6,442.22	168,600.12	237,078.57	5,955.36	7,597.71	3.10	3.20

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2020-21					Fiscal Year 2021-22		
		Budget FY21	Revised Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21	Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)
Tax Revenue (a+b)	221,981.4	344,997.3	315,998.2	13,981.9	31,038.5	269,787.8	345,999.9	19,456.7	34,771.8
a. NBR	216,037.4	329,999.0	300,999.1	13,605.1	30,177.7	263,872.0	329,999.6	19,020.4	34,143.2
a.1 Income	75,420.0	103,944.1	95,949.0	3,652.9	9,346.5	87,338.2	104,951.0	4,763.4	8,488.8
a.2 VAT	81,048.7	125,162.1	115,217.0	6,179.8	13,096.1	103,350.0	127,745.1	8,108.1	15,210.4
a.3 Import	32,530.0	57,814.5	48,298.0	1,923.5	3,823.0	38,574.6	54,465.3	3,153.8	5,126.6
a.4 Export	23,720.9	37,807.2	37,154.1	1,809.0	3,821.3	31,591.7	37,907.2	2,890.8	5,125.5
a.4 Excise	77.4	55.5	54.0	0.0	0.0	0.6	56.0	0.1	0.7
a.5 Sup	2,297.0	3,685.7	3,277.0	30.4	75.2	2,490.3	3,825.0	48.4	94.1
a.6 Other Taxes	943.4	1,529.9	1,050.0	9.5	15.5	526.6	1,050.0	55.9	97.0
b. Non-NBR	5,944.0	14,998.3	14,999.1	376.7	860.8	5,915.7	16,000.4	436.3	628.6
b.1 Narcotics & Liquor	73.6	118.7	125.5	5.2	11.6	78.9	137.6	6.2	11.0
b.2 Vehicles	1,568.5	797.5	797.5	102.6	229.8	1,504.2	800.0	114.3	162.5
b.3 Land Revenue	666.6	1,668.2	1,662.2	52.4	157.2	917.0	1,882.2	52.6	75.6
b.4 Stamp Duty	3,012.1	11,851.0	11,851.0	178.5	387.0	2,906.6	12,617.1	231.5	332.4
b.5 Surcharge	623.1	562.9	562.8	38.1	75.2	509.1	563.4	31.6	47.1
c. Non-tax Revenue	43,930.7	33,002.1	35,534.8	8,386.5	11,712.2	58,813.6	43,001.1	5,332.3	6,723.9
c.1 Dividend and Profit	3,471.8	1,747.7	1,688.5	2.1	247.2	1,909.4	2,063.3	3,229.4	3,345.8
c.2 Interest	1,911.8	8,717.3	12,692.7	5,705.0	6,394.3	8,069.1	15,587.6	134.5	298.7
c.3 Administrative Fees and Charges	2,377.6	6,513.2	6,465.6	139.0	327.4	2,038.8	7,207.8	162.2	251.0
c.4 Fines, Penalties and Forfeiture	603.3	494.8	421.9	51.7	109.2	893.9	461.8	70.0	136.6
c.5 Receipts for Services Rendered	4,322.0	4,965.5	4,937.6	127.2	322.4	3,267.3	5,456.1	163.1	313.8
c.6 Rents, Leases and Recoveries	494.8	576.2	448.9	38.2	109.8	698.5	459.3	43.6	107.3
c.7 Tolls and Levies	680.0	810.1	809.5	48.1	124.9	791.7	1,004.0	55.6	122.4
c.8 Non-Commercial Sales	1,794.2	2,796.5	2,378.0	50.6	164.8	1,873.7	3,319.8	106.5	201.5
c.9 Other Non-Tax Revenue and Receipts	28,089.5	6,037.9	5,481.9	2,220.6	3,891.6	39,025.3	7,112.3	1,362.9	1,940.3
c. 10 Capital Revenue	185.6	342.8	210.2	3.9	20.7	245.9	329.0	4.6	6.3

		Fiscal Year 2020-21					Fiscal Year 2021-22		
	Actual FY20	Budget FY21	Revised Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21	Budget FY22	Actual FY22 (August)	Actual FY22 (up to August)
Total Revenue (a+b+c)	265,912.1	377,999.4	351,532.9	22,368.4	42,750.7	328,601.4	389,001.0	24,789.0	41,495.6
d. Tax-GDP Ratio (base 2015-16)	9.86	9.77	8.95	0.40	0.88	7.64	8.77	0.49	0.88
e. Revenue-GDP ratio (base 2015-16)	11.82	10.71	9.96	0.63	1.21	9.31	9.86	0.63	1.05

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 August/Actual FY21 up to August)*100	(Actual FY22 up to August/ Budget FY22)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	91.6	128.2	109.5	82.1	112.0	10.0
a. NBR	91.2	125.1	109.6	80.3	113.1	10.3
a.1 Income	92.3	120.2	109.4	26.6	90.8	8.1
a.2 VAT	92.1	123.6	110.9	31.5	116.1	11.9
a.3 Import	83.5	141.2	112.8	11.7	134.1	9.4
a.4 Export	98.3	120.0	102.0	9.6	134.1	13.5
a.4 Excise	97.4	9507.6	103.7	0.0	3770.0	1.3
a.5 Sup	88.9	153.6	116.7	0.8	125.2	2.5
a.6 Other Taxes	68.6	199.4	100.0	0.2	623.8	9.2
b. Non-NBR	100.0	270.5	106.7	1.8	73.0	3.9
b.1 Narcotics & Liquor	105.7	174.5	109.6	0.0	95.0	8.0
b.2 Vehicles	100.0	53.2	100.3	0.5	70.7	20.3
b.3 Land Revenue	99.6	205.3	113.2	0.3	48.1	4.0
b.4 Stamp Duty	100.0	434.1	106.5	0.9	85.9	2.6
b.5 Surcharge						
c. Non-tax Revenue	107.7	73.1	121.0	17.9	57.4	15.6
c.1 Dividend and Profit	96.6	108.1	122.2	0.6	1353.3	162.2
c.2 Interest	145.6	193.2	122.8	2.5	4.7	1.9
c.3 Administrative Fees and Charges	99.3	353.5	111.5	0.6	76.7	3.5
c.4 Fines Penalties and Forfeiture	85.3	51.7	109.5	0.3	125.1	29.6
c.5 Receipts for Services Rendered	99.4	167.0	110.5	1.0	97.3	5.8
c.6 Rents Leases and Recoveries	77.9	65.8	102.3	0.2	97.8	23.4
c.7 Tolls and Levies	99.9	126.8	124.0	0.2	98.0	12.2
c.8 Non-Commercial Sales	85.0	177.2	139.6	0.6	122.3	6.1
c.9 Other Non-Tax Revenue and Receipts	90.8	18.2	129.7	11.9	49.9	27.3
c.10 Capital Revenue	61.3	133.8	156.5	0.1	30.6	1.9
Total Revenue (a+b+c)	93.0	118.4	110.7	100.0	97.1	10.7

Notes:

Income= Tax on Income/property/profit/wealth

Import= Import & export duty

Sup= Supplementary duty

Ex= Excise taxes

NL= Narcotics & Liquor

DP= Dividend & profit

PO&R= Post office & Railway

IFT= Interest/Fees/Tolls & Other receipts

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