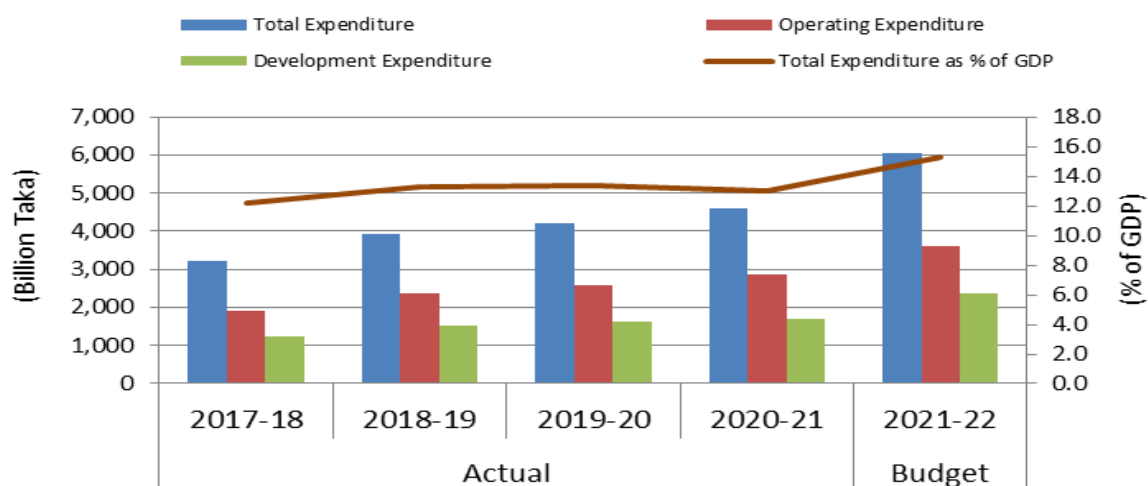


Monthly Report on Fiscal Position

December 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 December, 2021 in the current fiscal year (FY22) is 31.9 percent of the operating budget estimates. Actual development expenditure during the same period is 16.55 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 December 2021, 40.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (88.2 percent). Total NBR tax collection is 42.5 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 December 2021, in FY22, overall balance (excluding grants) witnessed a positive value which was 0.03 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 December)	Actual FY22 (up to December) 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	27,346	28.1
LGRD	5,899	5,793	5,570	1.9	96.1	6,359	107.8	109.8	114.2	1,741	27.4
Defense	32,755	32,010	35,234	12.3	110.1	35,449	108.2	110.7	100.6	3,047	8.6
POS	25,023	23,709	22,145	7.7	93.4	25,898	103.5	109.2	116.9	9,896	38.2
Edu	44,079	42,418	40,087	14.0	94.5	48,229	109.4	113.7	120.3	19,416	40.3
Health	16,747	17,607	13,700	4.8	77.8	17,172	102.5	97.5	125.3	5,040	29.3
SSW	24,950	23,890	22,127	7.7	92.6	27,232	109.1	114.0	123.1	5,551	20.4
Housing	1,744	1,617	1,535	0.5	94.9	1,803	103.4	111.4	117.4	296	16.4
RCRA	2,649	2,203	2,013	0.7	91.4	2,315	87.4	105.1	115.0	806	34.8
F&E	119	93	85	0.0	91.0	117	98.9	126.1	138.6	46	39.6
Agri	18,113	16,885	14,903	5.2	88.3	18,686	103.2	110.7	125.4	6,081	32.5
IES	1,295	1,194	1,164	0.4	97.5	1,352	104.4	113.2	116.1	685	50.7
TC (Tarns & Com)	10,341	9,669	8,624	3.0	89.2	10,859	105.0	112.3	125.9	1,878	17.3
Interest Payment	63,801	63,823	70,606	24.7	110.6	68,589	107.5	107.5	97.1	33,433	48.7
Total	348,180	323,690	286,378	100	88.5	361,504	103.8	111.7	126.2	115,264	31.9

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

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

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

1.1.2 Broad Sector-wise Allocation

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

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual expenditure FY21	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 December)	35.0	27.8	1.7	5.3	29.0	1.3

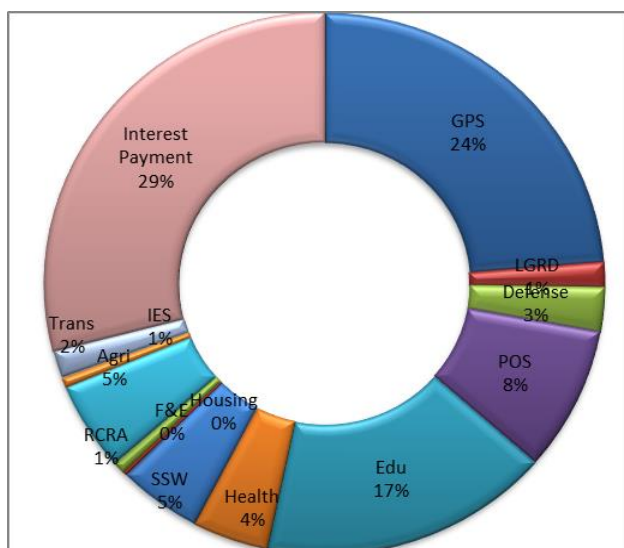
Note:

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 December 2021, among all categories expenditure on Administration sector was the highest and share in actual expenditure of Agriculture, Interest Payment, and Others increased.

1.1.3 Sectors' Share in Resource Utilization

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



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 (24 percent), Education (17 percent), and Public Order & Safety (08 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to December 2021)

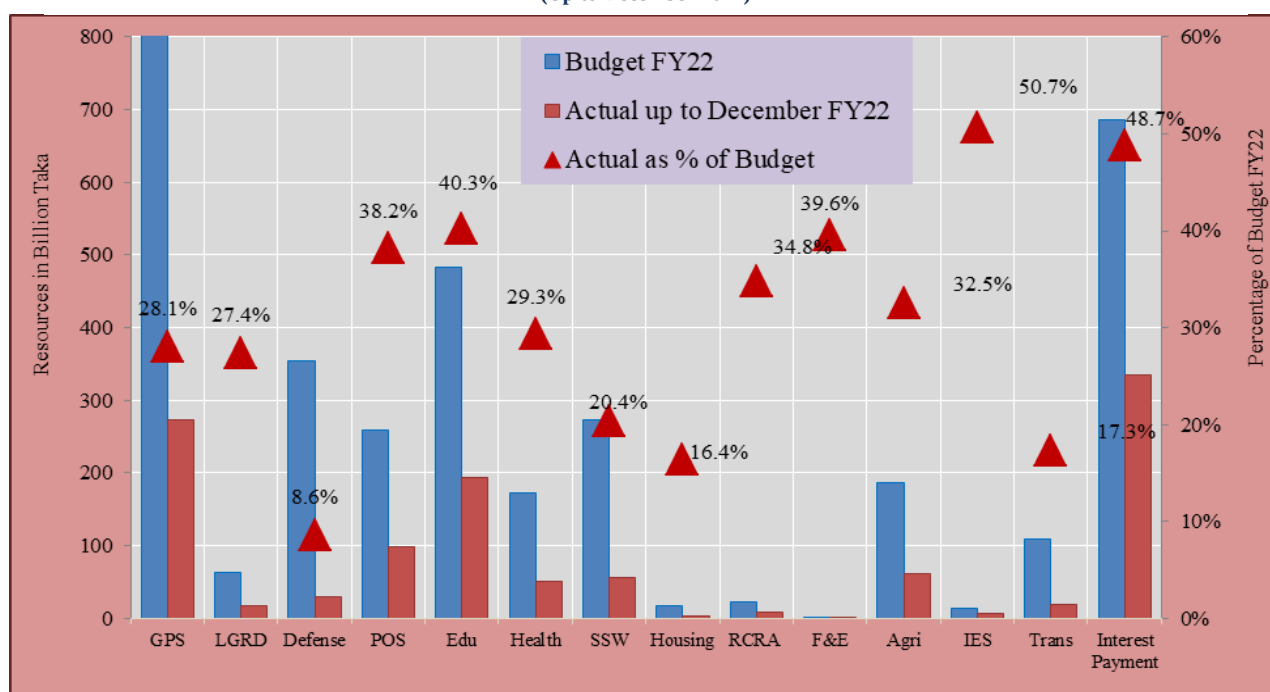


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Industries, Jute, Textiles, Commerce, Labor & Overseas Education (50.7%), Interest Payment (48.7%), Education (40.3%), Fuel & Energy (39.6%), and Public Order and Safety (38.2%) sectors 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 December is 31.9 percent of the budget estimate, which was 35.4 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP), (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). Status of actual spending up to December 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 December 2021)

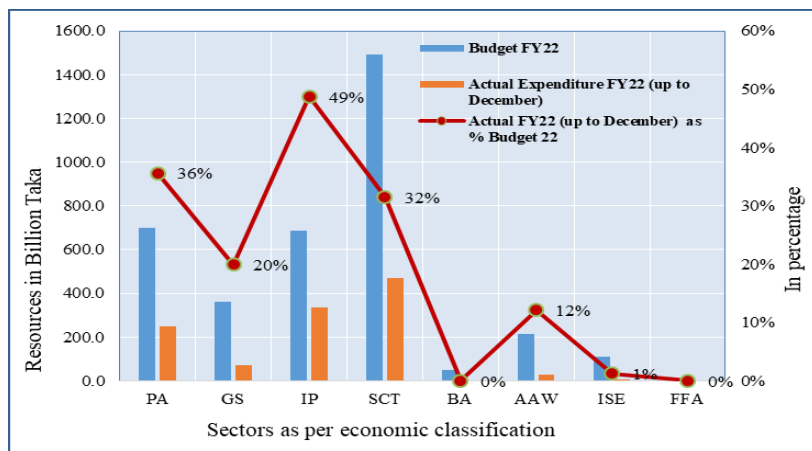
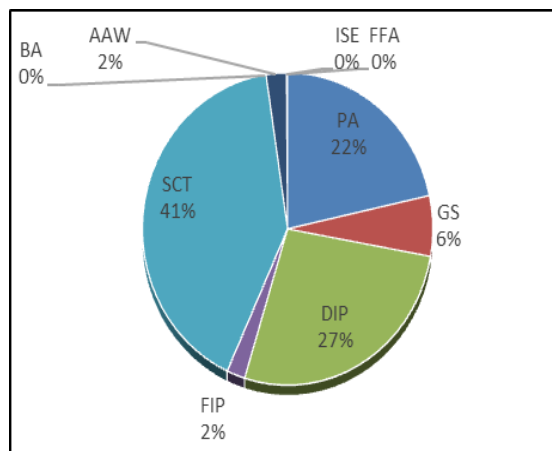


Figure 4: Share of Different Categories in Total Actual Spending in FY22 (up to December 2021)



Up to December 2021, utilization rate of total operating expenditure is 31.9 percent. For some categories, like interest payment (49%), and pay and allowances (36%) 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 December 2021, actual expenditure is 16.55 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 18.14 percent of the revised budget.
- During this period HCS (34.0%), Agriculture, Fisheries and Livestock (28.0 percent), Industries, Jute, Textiles, Commerce, Labor & Overseas (24.9 percent), Recreation, Culture and Religious Affairs (20.5 percent), and LGRD (20.5 percent) sector made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Health, Defence, POS, and GPS showed a less-than-average performance.

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

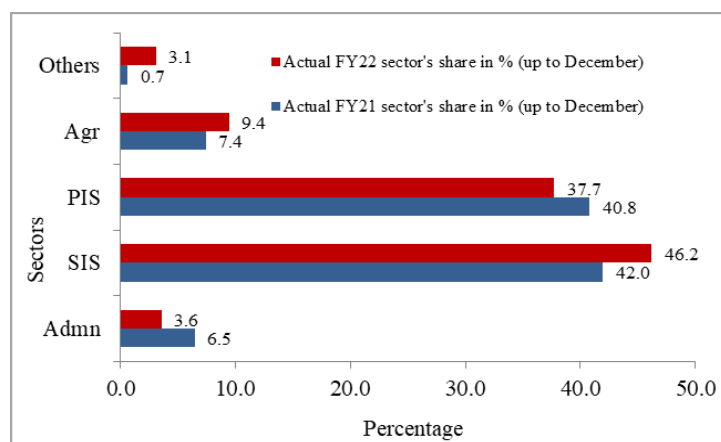
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2020-21						Fiscal Year 2021-22					
	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to December)	Sector's Share in Actual (up to December (%))	Actual FY21 as % of Revised FY21	Budget FY22	Actual FY22 (up to December)	Budget FY22 as % of Revised FY21	Budget FY22 as % of Actual FY21	Actual FY22 (up to December as % of Budget FY22)	Actual FY22 sector's share in % (up to December)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	12,496	12,564	8,546	2,188	5.80	68.02	15,271	1,051	121.55	178.70	6.88	2.68
LGRD	33,674	36,632	29,913	5,821	15.42	81.66	35,833	7,340	97.82	119.79	20.48	18.70
Defence	1,672	1,490	229	3	0.01	15.38	1,832	3	122.93	799.19	0.15	0.01
POS	3,646	3,237	2,269	261	0.69	70.10	3,226	351	99.66	142.16	10.88	0.89
Edu	41,682	36,265	31,839	5,862	15.53	87.79	46,649	6,628	128.63	146.52	14.21	16.89
Health	12,500	13,865	7,947	1,457	3.86	57.31	15,558	1,214	112.21	195.78	7.80	3.09
SSW	6,649	5,668	4,810	1,348	3.57	84.87	7,089	1,399	125.07	147.37	19.73	3.56
HCS	5,193	5,809	4,792	1,354	3.59	82.49	4,543	1,545	78.20	94.80	34.01	3.94
RCRA	2,142	2,517	2,006	814	2.16	79.70	2,642	541	104.98	131.71	20.49	1.38
FE	26,640	23,684	22,755	4,424	11.72	96.08	27,367	5,767	115.55	120.26	21.07	14.70
AFL	11,868	12,841	10,840	2,797	7.41	84.42	13,225	3,702	102.99	122.00	27.99	9.43
IES	2,644	3,011	1,827	431	1.14	60.69	2,674	666	88.83	146.36	24.92	1.70
TC	54,238	50,442	40,948	10,983	29.10	81.18	61,170	9,034	121.27	149.38	14.77	23.02
Total	215,045	208,025	168,723	37,742	100.00	81.11	237,079	39,241	113.97	140.51	16.55	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 December, 2021 is presented in **Figure 5**.

➤ From the graph it appears that up to December, 2021 the maximum share of spending went to Social Infrastructure (46.2 percent) followed by Physical Infrastructure (37.7 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 December, 2021:

Table 4: Revenue Collection Position

(In Crore Taka)

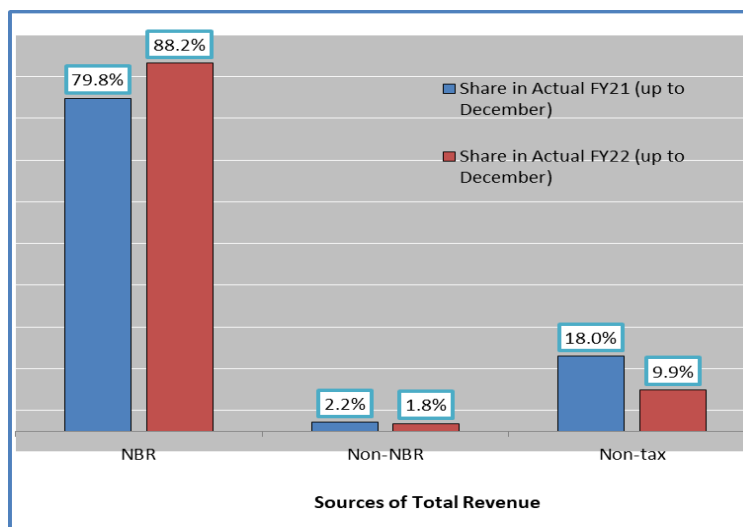
	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21	Actual (December)	Actual FY21 (up to December)	Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22 (up to December) as % of Budget FY22
Tax Revenue (a+b)	344,997	315,998	269,788	23,482	112,977	346,000	32,130	143,131	41.4
a. NBR	329,999	300,999	263,872	22,881	109,962	330,000	31,557	140,213	42.5
a.1 Income	103,944	95,949	87,338	9,048	36,402	104,951	11,095	40,313	38.4
a.2 VAT	125,162	115,217	103,350	8,115	43,598	127,745	11,872	57,775	45.2
a.3 Import	37,807	37,154	31,592	2,459	13,162	37,907	4,434	20,794	54.9
a.4 Export duty	55	54	1	0	0	56	0	1	1.3
a.5 Excise	3,686	3,277	2,490	57	268	3,825	94	399	10.4
a.6 Supplementary Duty	57,815	48,298	38,575	3,146	16,388	54,465	3,958	20,525	37.7
a.7 Other Taxes	1,530	1,050	527	54	145	1,050	104	405	38.6
b. Non-NBR	14,998	14,999	5,916	602	3,014	16,000	574	2,918	18.2
c. Non-tax Revenue	33,002	35,535	58,814	3,280	24,850	43,001	2,075	15,802	36.7
Total Revenue (a + b + c)	377,999	351,533	328,601	26,763	137,827	389,001	34,205	158,933	40.9
d. Tax-GDP Ratio (base 2015-16)	9.77	8.95	7.64	0.67	3.20	8.77	0.81	3.63	-
e. Revenue-GDP ratio (base 2015-16)	10.71	9.96	9.31	0.76	3.90	9.86	0.87	4.03	-

- Total revenue collection in FY21 was 9.31 percent of GDP and 93.48 percent of the revised budget target.
- Up to December 2021, total revenue collection increased by 15.3 percent compared to the corresponding period of the previous fiscal year (FY21) and achievement as to annual target is 40.9 percent.
- In FY22, total revenue is estimated to be 9.86 percent of GDP. This figure is about 10.7 percent higherer 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).

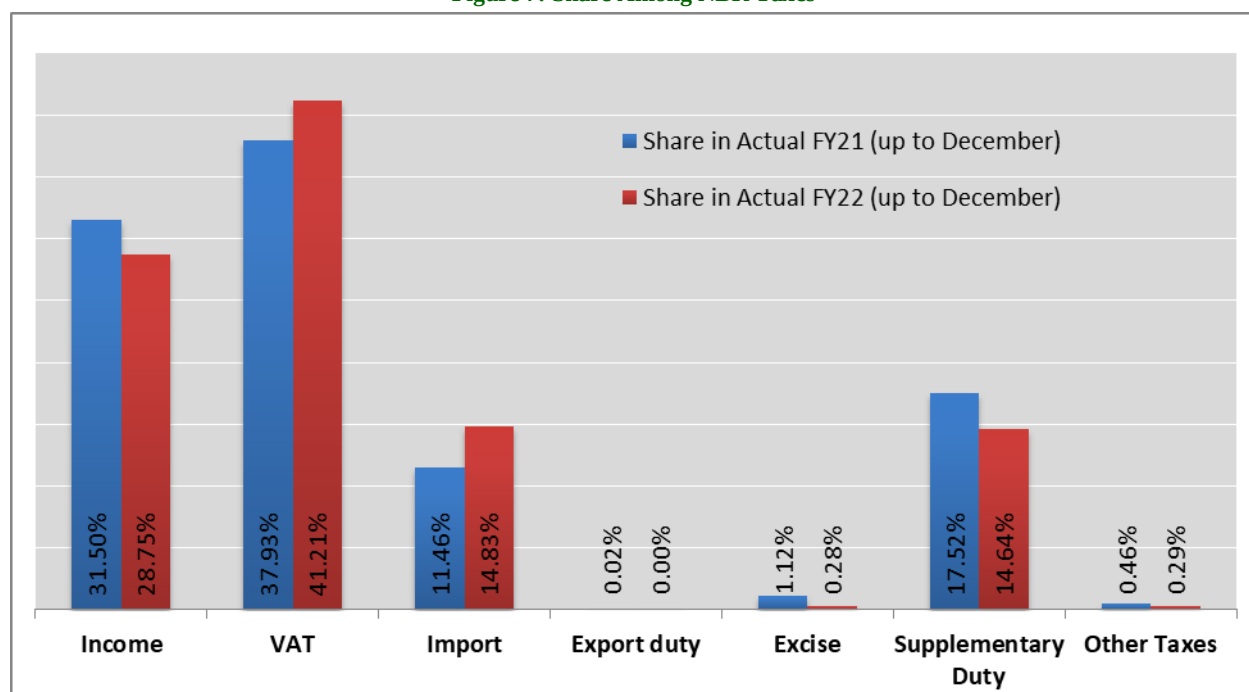
- Major share of the government revenue comes from NBR sources (88.2 percent up to December 2021).
- Growth rates of NBR and Non-NBR tax revenue are 27.5 percent and -3.2 percent respectively. On the other hand, non-tax revenue collection grew by -36.4 percent compared to the corresponding period of the previous fiscal year (FY21).
- For tax and non-tax revenue, achievements as to the annual target were 41.4 and 36.7 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY21 actual tax revenue collection was 7.64 percent of GDP
- Tax revenue collection target for FY22 is 8.77 percent of GDP. This is 9.5 percent higher than the revised budget of FY21 and 28.2 percent higher than the actual collection of the FY21.
- In FY22, up to December 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.2 percent was collected from VAT, 28.8 percent from Income Tax, 14.8 percent

from Import Duty, 14.6 percent from Supplementary Duty and the rest from Excise, Export Duty, and other Taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year: 2021-22		Accounts 2020-21 up to December	Accounts 2021-22 up to December
	Budget	Revised	Accounts December		Budget	Accounts December		
1	2	3	4	5	6	7	8	9
Revenues	378,002	351,534	26,764	328,651	389,003	34,231	137,829	159,023
Tax Revenue	344,999	315,999	23,483	269,790	346,001	32,153	112,978	143,217
Non-Tax Revenue	33,002	35,535	3,281	58,862	43,003	2,078	24,851	15,806
Foreign Grants	4,013	3,985	13	2,317	3,490	8	26	12
Revenue and Foreign Grants	382,014	355,519	26,777	330,968	392,492	34,239	137,854	159,035
Non-Development Expenditure	348,180	323,688	22,225	285,830	361,500	22,279	114,582	115,264
Net Outlay for Food Account Operation	567	2,553	135	4,246	597	1,002	2,878	7,063
Loans & Advances (Net)	4,210	4,717	83	593	4,506	-443	524	-3,675
Development Expenditure	215,043	208,025	8,651	168,723	237,078	10,097	37,742	39,241
Development Program financed from Revenue Budget	2,522	3,239	20	2,721	3,176	14	59	61
Non-ADP Project	4,722	4,610	566	4,108	5,990	0	942	68
Annual Development Programme	205,145	197,643	7,743	159,727	225,324	9,879	36,224	38,655
Non-ADP FFW and Transfer	2,654	2,532	321	2,166	2,588	204	517	458
Total Expenditure	567,999	538,983	31,094	459,392	603,680	32,935	155,726	157,893
Overall Balance (Including Grants)	-185,985	-183,464	-4,317	-128,424	-211,188	1,304	-17,872	1,142
(In percent of GDP, base 2015-16)	-5.27	-5.20	-0.12	-3.64	-5.36	0.03	-0.51	0.03
Overall Balance (Excluding Grants)	-189,997	-187,449	-4,330	-130,741	-214,678	1,296	-17,897	1,130
(In percent of GDP, base 2015-16)	-5.38	-5.31	-0.12	-3.70	-5.44	0.03	-0.51	0.03

- 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 December, 2021 (excluding grants) witnesses a positive value which was 0.03 percent of GDP.

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

5.0 Financing

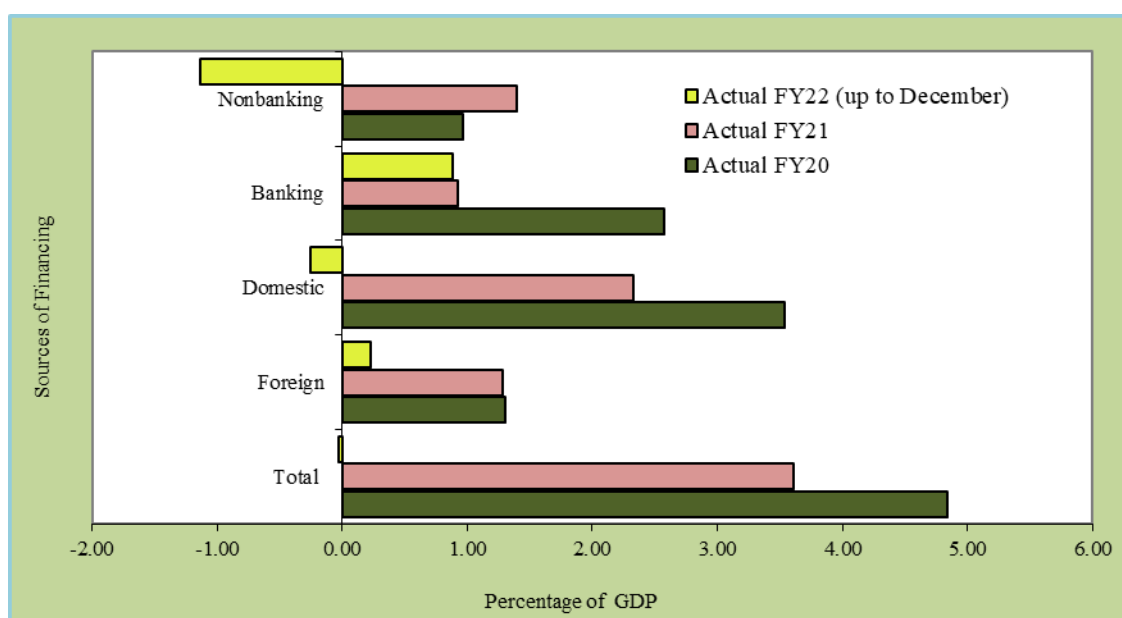
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2020-21			Accounts 2020-21	Year:2021-22		Accounts FY21 up to December	Accounts FY22 up to December
	Budget	Revised	Accounts December		Budget	Accounts December		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing- Net	76,004	68,414	2,164	45,463	97,738	6,582	6,795	8,852
1.1 Foreign Borrowing	88,824	80,954	3,074	57,481	112,188	7,551	12,576	15,514
1.2 Amortization	-12,820	-12,540	-910	-12,018	-14,450	-968	-5,781	-6,662
2.0 Domestic Borrowing	109,983	115,052	2,153	82,088	113,453	-7,888	11,077	-10,002
2.1 Borrowing from Banking System (Net)	84,980	79,749	7,888	32,673	76,452	14,951	24,164	34,713
2.1.1 Long-Term Debt (Net)	53,654	60,749	9,499	50,692	51,600	6,897	34,735	24,679
2.1.2 Short-Term Debt (Net)	31,326	19,000	-1,612	-18,019	24,852	8,054	-10,571	10,035
2.2 Non-Bank Borrowing (Net)	25,003	35,303	-5,734	49,415	37,001	-22,839	-13,087	-44,715
2.2.1 National Savings Schemes (Net)	20,000	30,302	1,424	43,040	32,000	489	20,995	13,479
2.2.2 Others	5,003	5,001	-7,158	6,375	5,001	-23,328	-34,082	-58,194
Total - Financing:	185,987	183,466	4,318	0	211,191	-1,306	17,872	-1,150
(In percent of GDP) (base: 2015-16):	5.27	5.20	0.12	0.00	5.36	-0.03	0.51	-0.03

Figure 8: Sources of Financing Deficit



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

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 (December)	Actual FY21 (up to December)	Actual FY21	Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)
General Public Services	100,665	82,779	5,754	23,758	48,585	97,443	4,309	27,346
LGRD	5,899	5,793	386	1,664	5,570	6,359	282	1,741
Defence	32,755	32,010	2,146	12,025	35,234	35,449	396	3,047
Public Order and safety	25,023	23,709	1,522	9,030	22,145	25,898	1,840	9,896
Education & technology	44,079	42,418	2,556	18,714	40,087	48,229	2,715	19,416
Health	16,747	17,607	962	5,250	13,700	17,172	861	5,040
Social Security and Welfare	24,950	23,890	609	4,548	22,127	27,232	941	5,551
Housing	1,744	1,617	66	303	1,535	1,803	64	296
Recreation, Culture and Religious Affairs	2,649	2,203	133	867	2,013	2,315	227	806
Fuel and Energy	119	93	5	34	85	117	12	46
Agriculture	18,113	16,885	1,308	4,098	14,903	18,686	3,194	6,081
Industrial & Economic Services	1,295	1,194	61	485	1,164	1,352	62	685
Transport and Communication	10,341	9,669	730	3,326	8,624	10,859	469	1,878
Interest	63,801	63,823	5,987	30,484	70,606	68,589	6,906	33,433
Total – Operating Revenue Expenditure	348,180	323,690	22,225	114,585	286,378	361,504	22,279	115,264

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 (December)	Actual FY21 (up to December)	Actual FY21	Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22 (up to December) as % Budget FY22
Sub-total = GPS	48,585	100,665	82,779	5,754	23,758	48,585	97,443	4,309	27,346
Office of the President	19	27	26	1	9	19	29	1	9
Parliament	228	332	312	18	88	228	334	17	88
Prime Minister's Office	561	621	604	32	239	561	680	35	226
Cabinet Division	112	240	224	4	37	112	183	4	22
Election Commission	501	1,095	1,005	34	141	501	1,010	126	377
Ministry of Public Administration	1,784	2,774	2,634	90	757	1,784	2,994	138	860
Public Service Commission	51	78	69	8	23	51	79	3	31
Finance Division	40,671	90,544	73,380	5,186	20,231	40,671	87,027	3,729	23,617
Internal Resources Division	1,459	2,637	2,406	171	587	1,459	2,735	76	497
Financial Institutions Division	1,943	105	85	16	1,040	1,943	122	22	1,231
Economic Relations Division	267	293	275	116	159	267	326	137	228
Planning Division/2	69	90	80	7	33	69	92	4	33
Implementation, Monitoring and	28	56	30	1	9	28	51	1	8

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (December)	Actual FY21 (up to December)	Actual FY21	Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22 (up to December) as % Budget FY22
Evaluation Division									
Statistics and Informatics Division	161	259	205	11	71	161	252	15	79
Ministry of Foreign Affairs	731	1,514	1,444	59	334	731	1,526	0	38
Sub-total = LGRD	5,570	5,899	5,793	386	1,664	5,570	6,359	282	1,741
Local Government Division	4,335	4,881	4,818	367	1,374	4,335	5,322	263	1,240
Rural Development and Co-operatives Division	869	648	605	17	274	869	652	18	484
Ministry of Chittagong Hill Tracts Affairs	366	371	371	1	16	366	386	1	18
Sub-total = Defence	35,234	32,755	32,010	2,146	12,025	35,234	35,449	396	3,047
Ministry of Defence - Defence Services	33,648	31,274	30,558	2,054	11,417	33,648	33,616	375	2,922
Ministry of Defence - Others Services	1,549	1,440	1,413	90	598	1,549	1,789	21	123
Armed Forces Division	37	41	39	1	10	37	44	0	3
Sub-total=POS	22,145	25,023	23,709	1,522	9,030	22,145	25,898	1,840	9,896
Supreme Court	169	223	187	12	74	169	225	12	95
Law and Justice Division	1,029	1,363	1,313	75	503	1,029	1,464	93	509
Public Security Division	18,852	20,765	19,871	1,355	7,745	18,852	21,485	1,590	8,342
Legislative and Parliamentary Affairs Division	27	34	32	1	13	27	36	2	15
Anti Corruption Commission	79	125	110	6	36	79	138	7	41
Security Services Division	1,989	2,513	2,196	73	659	1,989	2,550	135	895
Sub-total = Edu	40,087	44,079	42,418	2,556	18,714	40,087	48,229	2,715	19,416
Ministry of Primary and Mass Education	14,466	15,536	15,259	1,058	7,010	14,466	18,292	1,157	7,258
Secondary and Higher Education Division	19,280	21,252	20,162	1,061	8,947	19,280	22,166	1,115	9,285
Ministry of Science and Technology	533	557	542	8	253	533	570	2	256
Information and Communication Technology Division	295	366	363	48	116	295	358	33	116
Technical and Madrasah Education Division	5,514	6,368	6,092	381	2,388	5,514	6,843	408	2,501
Sub-total = Health	13,700	16,747	17,607	962	5,250	13,700	17,172	861	5,040
Health Services Division	10,757	12,830	13,755	673	3,906	10,757	12,914	667	3,706
Medical Education and Family Welfare Division	2,943	3,917	3,852	289	1,344	2,943	4,259	194	1,335
Sub-total = SSW	22,127	24,950	23,890	609	4,548	22,127	27,232	941	5,551
Ministry of Social Welfare	7,292	7,519	7,476	57	1,675	7,292	8,606	215	1,948
Ministry of Women and Children Affairs	3,156	3,183	3,228	19	178	3,156	3,333	209	542
Ministry of Food	3,668	4,883	3,895	12	27	3,668	4,032	13	31
Ministry of Disaster Management and Relief	4,329	5,345	5,297	249	1,059	4,329	5,319	78	345

Ministries/Division	Fiscal Year 2020-21					Fiscal Year 2021-22			
	Budget FY21	Revised Budget FY21	Actual FY21 (December)	Actual FY21 (up to December)	Actual FY21	Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY22 (up to December) as % Budget FY22
Ministry of Liberation Affairs	3,682	4,020	3,994	273	1,610	3,682	5,941	426	2,685
Sub-total = HCS	1,535	1,744	1,617	66	303	1,535	1,803	64	296
Ministry of Housing and Public Works	1,535	1,744	1,617	66	303	1,535	1,803	64	296
Sub-total = RCRA	2,013	2,649	2,203	133	867	2,013	2,315	227	806
Ministry of Information	720	777	745	44	318	720	810	109	345
Ministry of Cultural Affairs	308	358	339	6	107	308	367	21	117
Ministry of Religious Affairs	193	268	221	21	65	193	296	9	68
Ministry of Youth and Sports	792	1,245	897	61	378	792	842	89	277
Sub-total = FE	85	119	93	5	34	85	117	12	46
Energy and Mineral Resources Division	52	69	57	4	22	52	68	8	27
Power Division	33	49	36	1	12	33	49	4	20
Sub-total = Agr	14,903	18,113	16,885	1,308	4,098	14,903	18,686	3,194	6,081
Ministry of Agriculture/3	10,607	12,893	11,813	1,056	2,282	10,607	13,167	2,969	4,145
Ministry of Fisheries and Livestock	962	1,581	1,547	82	423	962	1,649	63	428
Ministry of Environment and Forest	562	648	623	62	220	562	681	37	230
Ministry of Land	1,011	1,171	1,136	71	451	1,011	1,233	75	467
Ministry of Water Resources	1,760	1,820	1,765	36	721	1,760	1,956	50	812
Sub-total = IES	1,164	1,295	1,194	61	485	1,164	1,352	62	685
Ministry of Commerce	169	253	222	19	69	169	288	10	63
Ministry of Labour and Employment	97	130	162	9	43	97	179	8	46
Ministry of Industries	475	381	331	4	172	475	358	4	414
Ministry of Expatriates' Welfare and Overseas Employment	251	325	288	20	122	251	320	15	83
Ministry of Textiles and Jute	173	206	190	9	79	173	207	25	79
Sub-total = TC	8,624	10,341	9,669	730	3,326	8,624	10,859	469	1,878
Road Transport and Highways Division	3,938	4,616	4,357	338	1,161	3,938	4,900	257	1,122
Ministry of Railways	2,904	3,835	3,508	308	1,325	2,904	3,984	1	5
Ministry of Shipping	674	734	717	6	339	674	783	161	339
Ministry of Civil Aviation and Tourism	44	55	45	1	10	44	49	1	22
Posts and Telecommunications Division	1,062	1,096	1,038	77	489	1,062	1,135	48	389
Bridges Division	3	6	4	0	1	3	7	0	2
Sub-total = Interest	70,606	63,801	63,823	5,987	30,484	70,606	68,589	6,906	33,433
Domestic	66,319	58,253	58,500	5,791	28,391	66,319	62,000	6,581	31,078
Foreign	4,287	5,548	5,323	196	2,093	4,287	6,589	325	2,355
Total Operating Revenue Expenditure	286,378	348,180	323,690	22,225	114,585	286,378	361,504	22,279	115,264

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY21	Revised Budget FY21	Actual FY21	Actual FY21 (up to December)	Budget FY22	Actual FY22 (up to December)	Actual FY21 (up to December) as % of Budget FY21	Actual FY22 (up to December) as % of Budget FY22
1	2	3	4	5	6	7	8	9
Pay and Allowances	65,860	65,617	58,891	28,597	69,746	24,857	43.4	35.6
Pay of Officers	10,486	10,260	8,727	4,345	11,091	4,037	41.4	36.4
Pay of Establishment	24,756	24,650	23,051	11,255	25,751	9,663	45.5	37.5
Allowances	30,618	30,707	27,113	12,997	32,904	11,157	42.4	33.9
Goods and Services	34,744	34,120	30,518	9,295	36,162	7,203	26.8	19.9
Supplies and Services	25,502	25,196	21,714	7,318	26,121	5,742	28.7	22.0
Repairs Maintenance and Rehabilitation	9,242	8,924	8,804	1,977	10,041	1,461	21.4	14.5
Interest Payments	63,799	63,823	70,606	30,484	68,589	33,433	47.8	48.7
Domestic	58,251	58,500	66,319	28,391	62,000	31,078	48.7	50.1
Foreign	5,548	5,323	4,287	2,093	6,589	2,355	37.7	35.7
Subsidies and Incentives and Current Transfers	142,751	136,521	105,878	37,691	149,236	47,014	26.4	31.5
Subsidies	38,648	36,326	27,639	7,846	34,499	9,763	20.3	28.3
Grants in Aid	63,195	58,616	48,611	18,484	69,945	24,532	29.2	35.1
Pensions and Gratuities	27,637	27,585	18,711	9,189	28,209	6,956	33.2	24.7
Others	2,886	1,868	2,456	1,120	4,957	944	38.8	19.0
Block Allocations	4,536	2,467	0	0	5,109	0	0.0	0.0
Unexpected	3,000	1,822	0	0	2,500	0	0.0	0.0
Others	1,536	645	0	0	2,609	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	311,690	302,547	265,893	106,067	328,842	112,506	34.0	34.2
Acquisition of Assets and Works (B)	20,797	18,482	19,709	4,232	21,467	2,606	20.3	12.1
Acquisition of Assets	19,403	17,420	18,850	4,030	20,309	2,384	20.8	11.7
Acquisition of Land	1,394	1,062	858	201	1,158	222	14.4	19.2
Total - Augmented Operating Recurrent Expenditure (A+B):	332,488	321,029	285,601	110,299	350,309	115,112	33.2	32.9
Investments in Shares and Equities (C)	15,648	2,614	228	186	11,148	139	1.2	1.2
Share Capital	15,648	2,614	112	186	11,148	139	1.2	1.2
Foreign Financial Assests (F)	45	45	0	0	45	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	36,490	21,141	19,937	4,417	32,659	2,744	12.1	8.4
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	348,181	323,688	285,830	110,485	361,501	115,250	31.7	31.9

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 (December)	Actual FY21 (up to December)	Actual FY21	Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY21 (up to December) as % of Revised Budget FY21	Actual FY22 (up to December) as % Budget FY22
Sub-total = GPS	12,495.85	12,563.95	1,042.40	2,187.81	8,545.85	15,271.23	214.88	1,051.01	17.41	6.88
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	289.72	837.41	2,653.57	3,227.03	149.64	358.27	22.53	11.10
Cabinet Division	18.56	43.74	0.08	0.23	0.65	55.12	0.01	0.09	0.52	0.16
Election Commission	621.57	789.99	123.98	262.04	589.85	718.28	5.90	360.55	33.17	50.20
Ministry of Public Administration	518.29	346.90	8.40	49.21	291.59	782.39	23.27	147.06	14.18	18.80
Public Service Commission	26.73	27.95	0.28	0.45	16.94	36.16	0.08	0.41	1.60	1.13
Finance Division	3,810.77	2,859.84	453.36	463.99	1,824.01	4,762.90	7.48	65.17	16.22	1.37
Internal Resources Division (IRD)	456.40	289.56	4.54	7.07	137.83	387.91	10.94	31.77	2.44	8.19
Financial Institutions Division	2,274.29	2,499.17	129.68	521.48	2,592.27	2,437.34	0.00	40.24	20.87	1.65
Economic Relations Division	57.48	51.90	1.04	3.94	37.82	66.42	0.83	2.92	7.59	4.40
Planning Division/2	1,157.90	1,411.33	17.17	20.18	105.83	1,040.67	1.87	14.12	1.43	1.36
Implementation Monitoring and Evaluation Division	92.57	124.83	0.01	1.36	121.01	205.85	0.24	0.83	1.09	0.40
Statistics and Informatics Division	124.46	321.69	4.76	9.73	151.58	1,421.23	10.82	18.83	3.02	1.32
Ministry of Foreign Affairs	118.82	79.32	9.39	10.74	22.44	129.18	3.79	10.73	13.54	8.30
Sub-total = LGRD	33,674.49	36,632.16	1,631.17	5,820.91	29,913.39	35,833.43	1,195.07	7,339.58	15.89	20.48
Local Government Division	31,222.32	34,175.94	1,467.00	5,236.80	27,875.51	33,897.77	1,001.04	6,780.10	15.32	20.00
Rural Development and Co-operatives Division	1,587.72	1,631.90	64.31	385.59	1,395.06	1,139.33	66.36	257.62	23.63	22.61
Ministry of Chittagong Hill Tracts Affairs	864.45	824.32	99.86	198.53	642.81	796.33	127.67	301.86	24.08	37.91
Sub-total = Defence	1,672.47	1,489.94	0.62	3.28	229.18	1,831.54	0.24	2.77	0.22	0.15
Ministry of Defence - Defence Services	1,672.47	1,489.94	0.62	3.28	229.18	1,831.54	0.24	2.77	0.22	0.15
Sub-total=POS	3,646.13	3,237.19	57.82	260.90	2,269.30	3,226.13	177.66	351.07	8.06	10.88
Law and Justice Division	375.67	403.22	10.50	45.79	202.89	349.39	73.71	84.61	11.36	24.22
Public Security Division	1,895.23	1,790.51	29.31	91.67	1,298.43	1,597.08	81.31	213.66	5.12	13.38
Legislative and Parliamentary Affairs Division	5.71	6.24	0.73	1.59	4.61	0.60	0.03	0.55	25.45	91.43
Anti Corruption Commission	24.56	11.21	1.20	1.37	8.17	21.15	1.02	1.07	12.18	5.05
Security Services Division	1,344.96	1,026.01	16.09	120.49	755.21	1,257.91	21.59	51.19	11.74	4.07
Sub-total = Edu	41,682.34	36,265.33	874.73	5,861.61	31,838.90	46,648.79	1,438.70	6,628.15	16.16	14.21
Ministry of Primary and Mass Education	9,403.55	10,685.81	302.85	1,514.88	8,746.42	8,022.49	471.22	1,885.24	14.18	23.50
Secondary and Higher Education Division	11,865.23	12,522.88	252.50	2,067.36	10,334.20	14,319.51	760.84	2,120.58	16.51	14.81
Ministry of Science and Technology	17,388.94	10,903.69	260.07	1,701.79	11,053.68	20,633.86	49.76	1,650.73	15.61	8.00
Information and Communication Technology Division	1,048.63	667.70	23.87	237.97	564.05	1,362.47	66.63	365.51	35.64	26.83
Technical and Madrasah	1,975.99	1,485.25	35.44	339.60	1,140.55	2,310.46	90.25	606.10	22.86	26.23

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (December)	Actual FY21 (up to December)	Actual FY21	Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY21 (up to December) as % of Revised Budget FY21	Actual FY22 (up to December) as % Budget FY22
Education Division										
Sub-total = Health	12,499.58	13,865.19	345.80	1,456.76	7,946.80	15,558.22	318.28	1,213.55	10.51	7.80
Health Services Division	10,053.86	11,979.34	299.49	1,179.52	6,427.78	13,000.19	270.07	1,038.86	9.85	7.99
Medical Education and Family Welfare Division	2,445.72	1,885.85	46.31	277.25	1,519.02	2,558.03	48.21	174.69	14.70	6.83
Sub-total = SSW	6,648.67	5,668.18	507.91	1,348.23	4,810.38	7,088.92	371.88	1,398.59	23.79	19.73
Ministry of Social Welfare	402.01	444.91	11.74	45.56	301.11	519.12	18.51	54.44	10.24	10.49
Ministry of Women and Children Affairs	676.29	556.92	20.77	103.62	433.00	857.46	26.67	195.05	18.61	22.75
Ministry of Food	595.00	405.76	13.18	64.24	226.01	679.38	11.05	194.16	15.83	28.58
Ministry of Disaster Management and Relief	4,490.37	4,016.28	446.05	1,103.66	3,658.50	4,631.37	291.10	904.73	27.48	19.53
Ministry of Liberation Affairs	485.00	244.31	16.16	31.15	191.76	401.59	24.54	50.21	12.75	12.50
Sub-total = HCS	5,193.22	5,808.72	414.18	1,353.69	4,791.78	4,542.69	878.93	1,545.03	23.30	34.01
Ministry of Housing and Public Works	5,193.22	5,808.72	414.18	1,353.69	4,791.78	4,542.69	878.93	1,545.03	23.30	34.01
Sub-total = RCRA	2,141.70	2,517.13	66.39	813.61	2,006.27	2,642.41	66.99	541.46	32.32	20.49
Ministry of Information	262.56	248.25	2.32	33.47	93.90	198.57	3.78	47.61	13.48	23.98
Ministry of Cultural Affairs	220.86	182.19	34.44	60.11	160.22	220.38	26.82	62.25	32.99	28.25
Ministry of Religious Affairs	1,424.99	1,856.90	2.20	663.82	1,577.17	1,943.57	3.62	366.10	35.75	18.84
Ministry of Youth and Sports	233.29	229.79	27.42	56.22	174.98	279.89	32.77	65.50	24.46	23.40
Sub-total = FE	26,639.55	23,683.96	853.41	4,424.14	22,755.44	27,366.68	3,203.86	5,767.23	18.68	21.07
Energy and Mineral Resources Division	1,835.62	1,748.79	123.03	341.69	1,405.27	2,017.92	13.88	88.51	19.54	4.39
Power Division	24,803.93	21,935.17	730.38	4,082.45	21,350.17	25,348.76	3,189.99	5,678.72	18.61	22.40
Sub-total = Agr	11,868.17	12,840.63	473.81	2,797.27	10,839.62	13,224.74	554.23	3,702.24	21.78	27.99
Ministry of Agriculture/3	2,543.98	2,397.18	127.67	640.89	2,318.97	3,029.64	315.71	846.63	26.74	27.94
Ministry of Fisheries and Livestock	1,611.80	1,977.83	31.96	131.72	1,728.64	1,787.80	29.22	246.16	6.66	13.77
Ministry of Environment and Forest	598.74	413.56	7.61	55.92	338.95	541.68	24.50	52.35	13.52	9.66
Ministry of Land	844.23	687.21	31.23	75.69	395.56	994.70	38.72	89.38	11.01	8.99
Ministry of Water Resources	6,269.42	7,364.85	275.33	1,893.05	6,057.51	6,870.92	146.07	2,467.73	25.70	35.92
Sub-total = IES	2,644.13	3,010.59	132.44	430.65	1,827.19	2,674.21	103.67	666.36	14.30	24.92
Ministry of Commerce	365.41	203.89	0.70	1.96	140.34	395.46	0.24	3.39	0.96	0.86
Ministry of Labour and Employment	220.42	185.92	11.31	24.88	74.89	185.73	5.65	16.36	13.38	8.81
Ministry of Industries	1,233.58	1,748.36	94.81	333.04	1,048.88	1,226.47	62.84	540.44	19.05	44.06
Ministry of Expatriates' Welfare and Overseas Employment	316.40	350.40	13.08	35.80	283.54	382.05	7.43	36.35	10.22	9.51
Ministry of Textiles and Jute	508.32	522.02	12.52	34.97	279.54	484.50	27.51	69.83	6.70	14.41
Sub-total = GPS	54,238.32	50,441.56	2,250.10	10,982.93	40,948.47	61,169.57	1,572.50	9,034.08	21.77	14.77
Road Transport and Highways Division	24,825.41	25,761.42	1,174.90	4,791.58	22,382.93	28,041.67	1,264.26	5,113.45	18.60	18.24
Ministry of Railways	12,491.30	11,988.35	254.48	2,571.92	8,417.88	13,558.14	0.00	0.00	21.45	0.00

Ministry/Divisions	Fiscal Year 2020-21					Fiscal Year 2021-22				
	Budget FY21	Revised Budget FY21	Actual FY21 (December)	Actual FY21 (up to December)	Actual FY21	Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)	Actual FY21 (up to December) as % of Revised Budget FY21	Actual FY22 (up to December) as % Budget FY22
Ministry of Shipping	3,265.15	3,959.64	566.53	1,216.60	3,225.35	4,354.05	277.55	1,044.96	30.72	24.00
Ministry of Civil Aviation and Tourism	3,633.24	2,938.83	164.27	472.51	2,711.32	3,982.88	0.00	702.36	16.08	17.63
Posts and Telecommunications Division	2,050.39	1,189.95	40.29	107.84	270.95	1,420.09	0.00	78.10	9.06	5.50
Bridges Division	7,972.83	4,603.37	49.64	1,822.48	3,940.04	9,812.74	30.69	2,095.22	39.59	21.35
Total Development Revenue Expenditure	215,044.62	208,024.54	8,650.77	37,741.80	168,722.57	237,078.57	10,096.89	39,241.13	18.14	16.55

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2020-21					Fiscal Year 2021-22		
		Budget FY21	Revised Budget FY21	Actual FY21 (December)	Actual FY21 (up to December)	Actual FY21	Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)
Tax Revenue (a+b)	221,981.4	344,997.3	315,998.2	23,482.3	112,977.0	269,787.8	345,999.9	32,130.1	143,131.0
a. NBR	216,037.4	329,999.0	300,999.1	22,880.6	109,962.5	263,872.0	329,999.6	31,556.6	140,212.9
a.1 Income	75,420.0	103,944.1	95,949.0	9,048.1	36,402.0	87,338.2	104,951.0	11,094.6	40,312.7
a.2 VAT	81,048.7	125,162.1	115,217.0	8,115.2	43,597.6	103,350.0	127,745.1	11,871.6	57,775.4
a.3 Import	23,720.9	37,807.2	37,154.1	2,459.5	13,162.2	31,591.7	37,907.2	4,433.7	20,794.1
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	57.5	268.4	2,490.3	3,825.0	94.4	399.3
a.5 Sup	32,530.0	57,814.5	48,298.0	3,146.1	16,387.7	38,574.6	54,465.3	3,958.2	20,525.3
a.6 Other Taxes	943.4	1,529.9	1,050.0	54.2	144.6	526.6	1,050.0	104.1	405.4
b. Non-NBR	5,944.0	14,998.3	14,999.1	601.7	3,014.5	5,915.7	16,000.4	573.5	2,918.1
b.1 Narcotics & Liquor	73.6	118.7	125.5	6.5	35.3	78.9	137.6	8.8	40.9
b.2 Vehicles	1,568.5	797.5	797.5	158.7	796.3	1,504.2	800.0	154.9	759.5
b.3 Land Revenue	666.6	1,668.2	1,662.2	81.8	445.0	917.0	1,882.2	58.7	362.9
b.4 Stamp Duty	3,012.1	11,851.0	11,851.0	320.0	1,466.7	2,906.6	12,617.1	315.0	1,559.3
b.5 Surcharge	623.1	562.9	562.8	34.8	271.1	509.1	563.4	36.2	195.6
c. Non-tax Revenue	43,930.7	33,002.1	35,534.8	3,280.4	24,849.6	58,813.6	43,001.1	2,075.1	15,802.0
c.1 Dividend and Profit	3,471.8	1,747.7	1,688.5	268.5	825.4	1,909.4	2,063.3	83.6	3,762.0
c.2 Interest	1,911.8	8,717.3	12,692.7	83.9	6,777.7	8,069.1	15,587.6	252.3	875.4
c.3 Administrative Fees and Charges	2,377.6	6,513.2	6,465.6	227.4	1,087.6	2,038.8	7,207.8	219.7	1,103.3
c.4 Fines, Penalties and Forfeiture	603.3	494.8	421.9	79.1	402.8	893.9	461.8	112.4	543.8
c.5 Receipts for Services Rendered	4,322.0	4,965.5	4,937.6	265.7	1,588.4	3,267.3	5,456.1	346.2	1,904.8
c.6 Rents, Leases and Recoveries	494.8	576.2	448.9	23.7	236.4	698.5	459.3	21.0	256.0
c.7 Tolls and Levies	680.0	810.1	809.5	68.7	382.8	791.7	1,004.0	67.4	402.4
c.8 Non-Commercial Sales	1,794.2	2,796.5	2,378.0	247.6	650.5	1,873.7	3,319.8	192.9	877.9
c.9 Other Non-Tax Revenue and Receipts	28,089.5	6,037.9	5,481.9	2,011.2	12,855.3	39,025.3	7,112.3	769.7	6,034.4
c. 10 Capital Revenue	185.6	342.8	210.2	4.6	42.8	245.9	329.0	10.0	41.9

		Fiscal Year 2020-21					Fiscal Year 2021-22		
	Actual FY20	Budget FY21	Revised Budget FY21	Actual FY21 (December)	Actual FY21 (up to December)	Actual FY21	Budget FY22	Actual FY22 (December)	Actual FY22 (up to December)
Total Revenue (a+b+c)	265,912.1	377,999.4	351,532.9	26,762.7	137,826.5	328,601.4	389,001.0	34,205.1	158,933.0
d. Tax-GDP Ratio (base 2015-16)	7.00	9.77	8.95	0.67	3.20	7.64	8.77	0.81	3.63
e. Revenue-GDP ratio (base 2015-16)	8.39	10.71	9.96	0.76	3.90	9.31	9.86	0.87	4.03

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 December/Actual FY21 up to December)*100	(Actual FY22 up to December/ Budget FY22)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	91.6	128.2	109.5	82.1	126.7	41.4
a. NBR	91.2	125.1	109.6	80.3	127.5	42.5
a.1 Income	92.3	120.2	109.4	26.6	110.7	38.4
a.2 VAT	92.1	123.6	110.9	31.5	132.5	45.2
a.3 Import	98.3	120.0	102.0	9.6	158.0	54.9
a.4 Export	97.4	9507.6	103.7	0.0	1946.8	1.3
a.4 Excise	88.9	153.6	116.7	0.8	148.8	10.4
a.5 Sup	83.5	141.2	112.8	11.7	125.2	37.7
a.6 Other Taxes	68.6	199.4	100.0	0.2	280.4	38.6
b. Non-NBR	100.0	270.5	106.7	1.8	96.8	18.2
b.1 Narcotics & Liquor	105.7	174.5	109.6	0.0	115.8	29.7
b.2 Vehicles	100.0	53.2	100.3	0.5	95.4	94.9
b.3 Land Revenue	99.6	205.3	113.2	0.3	81.5	19.3
b.4 Stamp Duty	100.0	434.1	106.5	0.9	106.3	12.4
b.5 Surcharge	100.0	110.7	100.1	0.2	72.1	34.7
c. Non-tax Revenue	107.7	73.1	121.0	17.9	63.6	36.7
c.1 Dividend and Profit	96.6	108.1	122.2	0.6	455.8	182.3
c.2 Interest	145.6	193.2	122.8	2.5	12.9	5.6
c.3 Administrative Fees and Charges	99.3	353.5	111.5	0.6	101.5	15.3
c.4 Fines Penalties and Forfeiture	85.3	51.7	109.5	0.3	135.0	117.8
c.5 Receipts for Services Rendered	99.4	167.0	110.5	1.0	119.9	34.9
c.6 Rents Leases and Recoveries	77.9	65.8	102.3	0.2	108.3	55.7
c.7 Tolls and Levies	99.9	126.8	124.0	0.2	105.1	40.1
c.8 Non-Commercial Sales	85.0	177.2	139.6	0.6	135.0	26.4
c.9 Other Non-Tax Revenue and Receipts	90.8	18.2	129.7	11.9	46.9	84.8
c.10 Capital Revenue	61.3	133.8	156.5	0.1	98.0	12.7
Total Revenue (a+b+c)	93.0	118.4	110.7	100.0	115.3	40.9

Notes:

Income= Tax on Income/property/profit/wealth

Import= Import & export duty

Sup= Supplementary duty

Ex= Excise taxes

NL= Narcotics & Liquor

DP= Dividend & profit

PO&R= Post office & Railway

IFT= Interest/Fees/Tolls & Other receipts

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