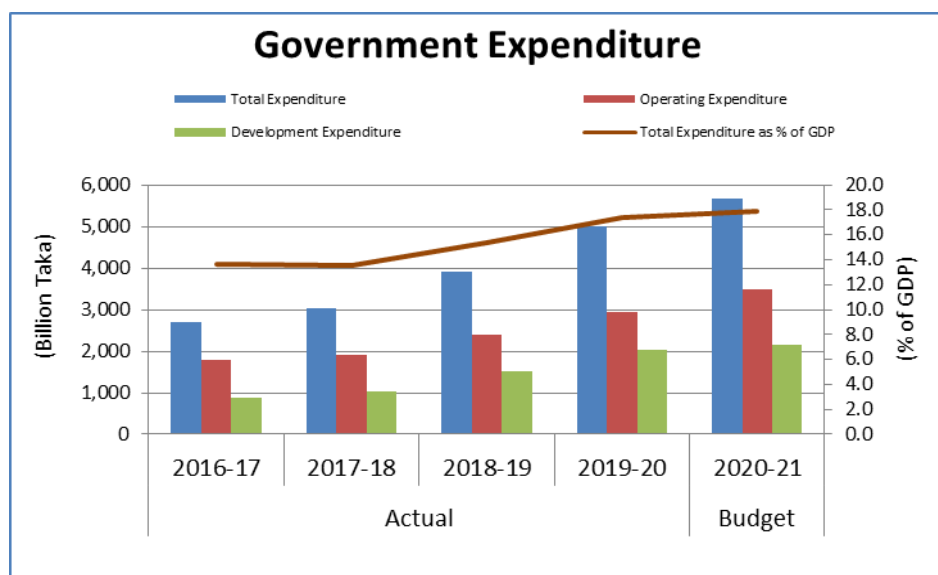




Monthly Report on Fiscal Position

February 2021

Fiscal Year 2020-21



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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 February, 2021 in the current fiscal year (FY 21) is 42.4 percent of the operating budget estimates. Actual development expenditure during the same period is 21.44 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 February 2021, 50.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (81.2 Percent). Total NBR tax collection is 45.9 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 February 2021, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 0.20 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**.

Table1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20					Fiscal Year 2020-21					
	Budget FY20	Revised Budget FY20	Actual Expenditure FY20	Sector's Share in Actual FY20 (in %)	Actual FY20 as% of Revised Budget FY20	Budget FY21	Budget FY21 as % of Budget FY20	Budget FY21 as % of Revised Budget FY20	Budget FY21 as % of Actual FY20	Actual FY21 (Up to February)	Actual 21 (Up to February) as % of Budget FY21
GPS	83,467	67,027	31,517	12.3	47.0	100,665	120.6	150.2	319.4	27,260	27.1
LGRD	5,259	5,262	4,677	1.8	88.9	5,899	112.2	112.1	126.1	2,674	45.3
Defense	30,621	31,100	36,104	14.1	116.1	32,755	107.0	105.3	90.7	17,135	52.3
POS	23,397	23,745	21,457	8.4	90.4	25,023	106.9	105.4	116.6	11,906	47.6
Edu	41,224	40,724	38,379	15.0	94.2	44,079	106.9	108.2	114.9	25,285	57.4
Health	13,465	14,431	11,299	4.4	78.3	16,747	124.4	116.0	148.2	7,367	44.0
SSW	23,677	24,185	19,664	7.7	81.3	24,950	105.4	103.2	126.9	5,887	23.6
Housing	1,626	1,613	1,399	0.5	86.7	1,744	107.2	108.1	124.6	421	24.1
RCRA	2,557	2,644	2,444	1.0	92.5	2,649	103.6	100.2	108.4	1,149	43.4
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	46	38.9
Agri	17,004	16,168	13,994	5.5	86.6	18,113	106.5	112.0	129.4	5,281	29.2
IES	1,168	1,153	1,053	0.4	91.3	1,295	110.9	112.3	123.0	624	48.1
Trans	9,613	9,457	8,459	3.3	89.4	10,341	107.6	109.3	122.2	3,073	29.7
Interest Payment	57,070	57,664	58,313	22.7	101.1	63,801	111.8	110.6	109.4	38,925	61.0
Total	310,268	295,278	256,621	100	86.9	348,180	112.2	117.9	135.7	147,032	42.2

Some of the noteworthy features are:

- For FY21, budget allocation was raised by 17.9 percent over the FY20 revised budget estimates and 12.2 percent over the original budget;
- Up to February 2021, spending in Interest Payment, Education, Industries and Economic Services (IES), Public order and safety (POS), Recreation, LGRD, Health, Culture and Religious Affairs (RCRA), Fuel and Energy (F&E) were on the higher side. Sectors like General Public Services (GPS), Defence, Transport and Communication (Trans), Housing and Social Security & Welfare (SSW) have lesser spending in operating spending;
- As a whole, operating spending up to February 2021 amounts to 42.2 percent of the total operating budget.

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
Sector Share in Actual expenditure FY20	34.7	29.4	6.4	5.5	22.7	1.4
Sector Share in Budget FY21	45.5	26.8	3.0	5.2	18.3	1.1
Sector share in Actual expenditure FY21 (Up to February)	38.3	28.3	2.1	3.6	26.5	1.2

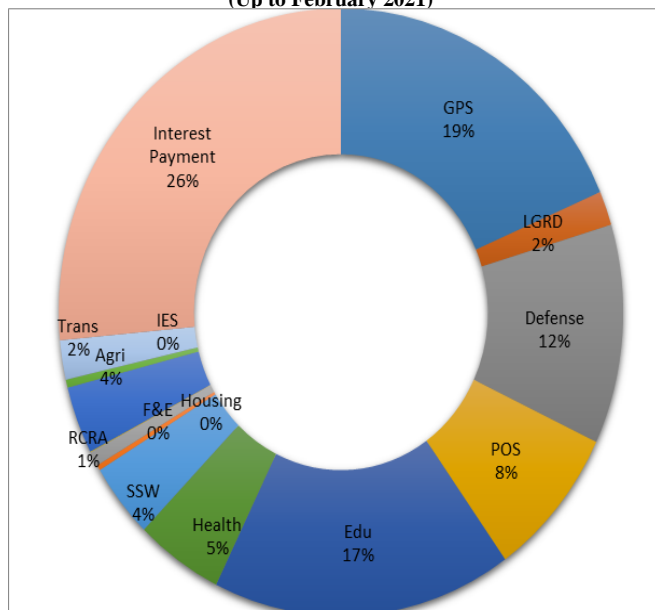
Note:

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 FY21, share of the administration sector has increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure in FY20;
- Till February 2021, among all categories, expenditure on Administration sector was the highest and share in actual expenditure of Social Infrastructure and Interest Payment were increased.

1.1.3 Sectors' Share in Resource Utilization

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



Total operating spending up to February, 2021 in the current fiscal year (FY21) is 33.3 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (26 percent) followed by General Public Service (19 percent), Education (17 percent), Defence (12 percent) and Public Order & Safety (8 percent).

1.1.4 Sector-wise Utilization

Figure 2: Operating Expenditure
(Up to February 2021)

Sector-wise utilization pattern of operating spending up to February, 2020 is shown in **Figure 2**.

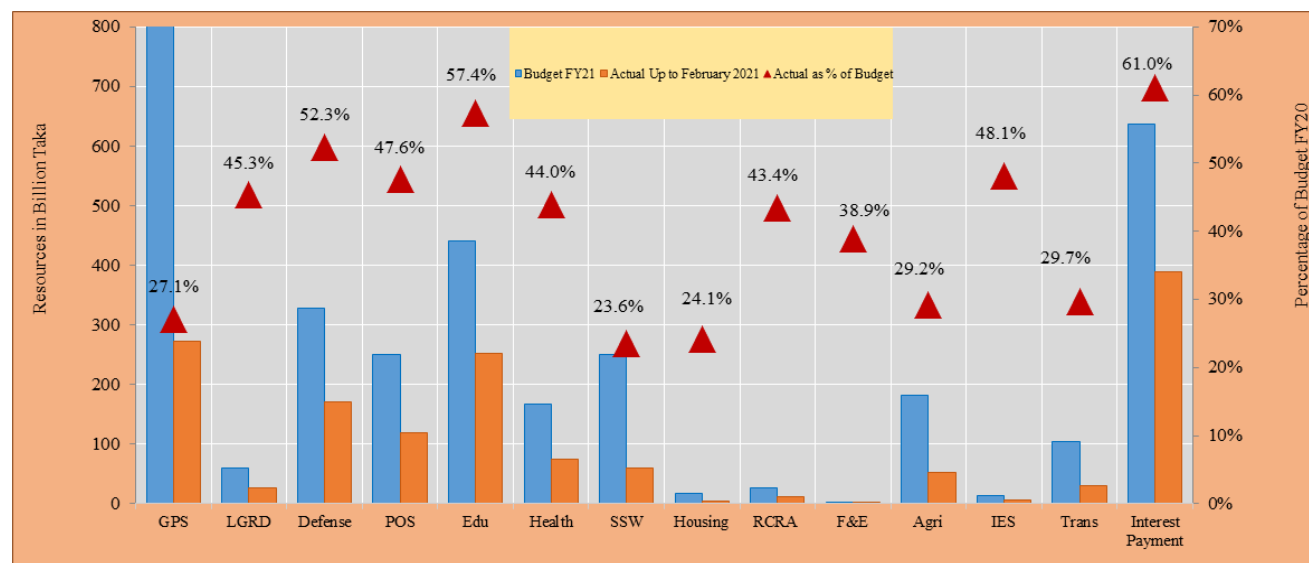


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (61.0%), Education (57.3%), IE&S (48.1%), Public Order & Safety (47%), RCRA (33.4%), F&E (38.9%), and Health (44.0%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY21), actual spending (operating) up to February is 33.3 percent of the budget estimate, which was 41.7 percent of the 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 February 2020 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 FY21 (Up to February 2021)

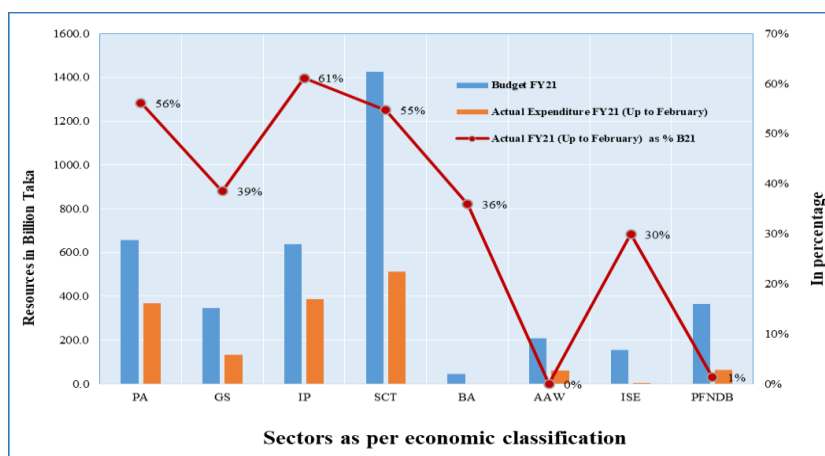
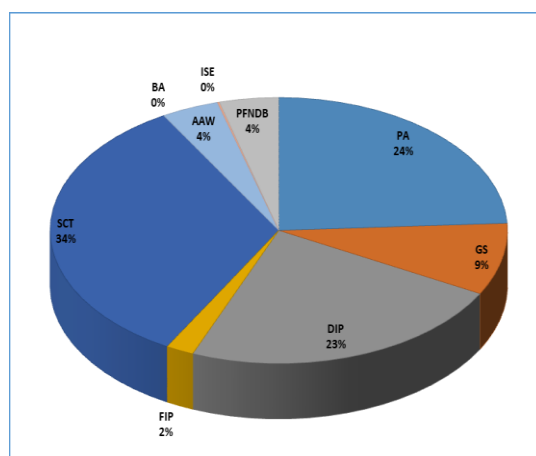


Figure 4: Share of Different Categories in Total Actual Spending in FY21 (Up to February 2021)



Up to February 2021, utilization rate of total operating expenditure is 33.3 percent. For some categories, like subsidies and current transfer (34%), DIP (23%) and Pay and Allowances (24%) 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 February 2021, actual expenditure is 21.44 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 27.26 percent of the budget;
- During this period, TC (23.77), RCRA (58.08) sector made the highest utilization of allocated resources followed by AFL (32.66%), HCS (31.52%), SSW (30.56%), IES (23.23%), LGRD (23.23%), GPS (21.44).
- Some of the sectors with large allocation like Defence, Public Order & Safety and Health 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.

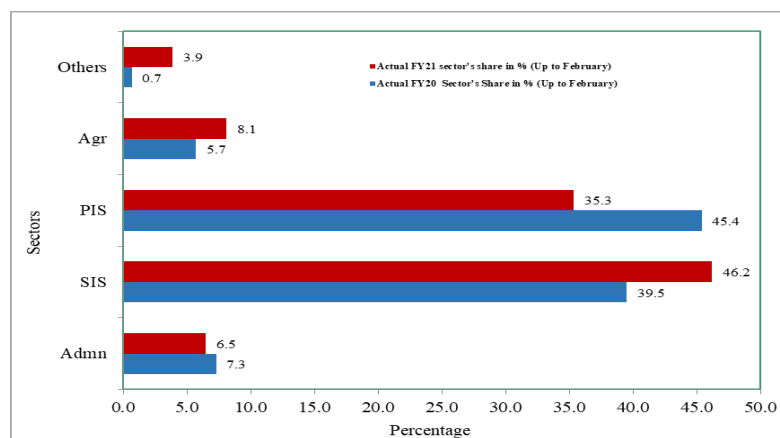
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20						Fiscal Year 2020-21					
	Budget FY20	Revised FY20	Actual FY20	Actual FY20 (Up to February)	Sector's Share in Actual (Up to October) (%)	Actual FY20 as % of Revised Budget FY19	Budget FY21	Actual FY21 (Up to February)	Budget FY21 as % of Revised Budget FY20	Budget FY21 as % of Actual FY20	Actual FY21 (Up to February) as % of Budget FY21	Actual FY21 sector's share in % (Up to February)
GPS	13,005	13,374	7,774	4,314	6.59	58.13	12,495	2,678	93.43	160.72	21.44	5.58
LGRD	32,627	35,211	27,713	10,642	16.26	78.70	33,673	7,823	95.63	121.51	23.23	16.32
Defence	1,480	1,550	62	9	0.01	4.00	1,672	6	107.88	2696.54	0.36	0.01
POS	4,241	3,697	1,972	454	0.69	53.35	3,646	430	98.63	184.86	11.79	0.90
Edu	38,266	36,316	27,590	9,678	14.79	75.97	41,682	8,474	114.78	151.08	20.33	17.68
Health	12,267	9,261	6,234	2,136	3.26	67.31	12,500	2,180	134.97	200.51	17.44	4.55
SSW	5,781	6,259	4,430	1,317	2.01	70.78	6,650	2,032	106.25	150.12	30.56	4.24
HCS	4,977	5,833	4,097	2,063	3.15	70.23	5,193	1,637	89.04	126.77	31.52	3.41
RCRA	1,834	2,095	1,313	741	1.13	62.70	2,142	1,245	102.24	163.07	58.13	2.60
FE	27,930	26,049	25,271	8,057	12.31	97.01	26,640	5,550	102.27	105.42	20.83	11.58
AFL	11,347	10,849	7,983	3,731	5.70	73.58	11,868	3,876	109.39	148.67	32.66	8.08
IES	2,723	2,826	2,076	674	1.03	73.46	2,644	614	93.56	127.37	23.23	1.28
TC	55,209	49,028	45,283	21,638	33.06	92.36	54,239	11,395	110.63	119.78	21.01	23.77
Total	211,687	13,374	7,774	4,314	6.59	58.13	12,495	2,678	93.43	160.72	21.44	

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 February, 2021 is presented in **Figure 5**.

➤ From the graph it appears that up to February 2021, the maximum share of spending went to Social Infrastructure (46.2 percent) followed by physical infrastructure (35.3 percent), Administration (6.5) and Agriculture (8.1%).

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 February, 2021:

Table 4: Revenue Collection Position

(In Crore Taka)

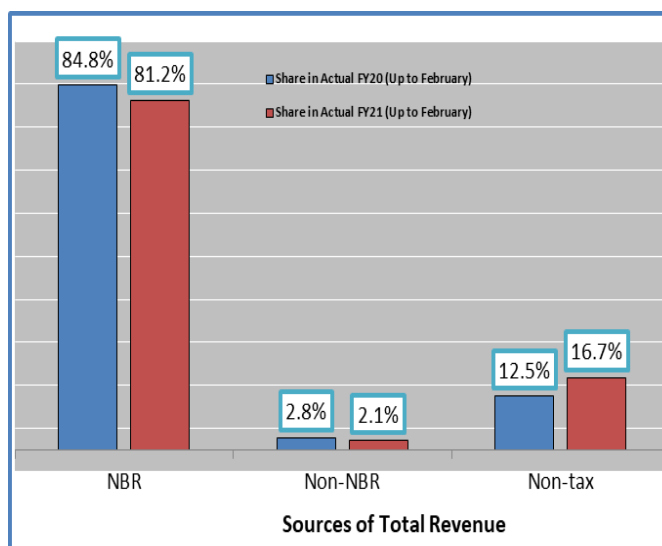
	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget	Actual FY20	Actual FY20 (February)	Actual FY20 (Up to February)	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)	Actual (Up to February) as percentage of Budget FY20
Tax Revenue (a+b)	340,101	313,069	221,981	19,230	148,987	344,997	21,791	158,322	45.9
a. NBR	325,600	300,501	216,037	18,734	144,275	329,998	21,329	154,299	46.8
a.1 Income	113,912	102,894	75,420	5,103	50,536	103,944	5,485	49,010	47.2
a.2 VAT	123,068	109,846	81,049	7,586	52,336	125,161	8,616	60,691	48.5
a.3 Import	48,153	47,136	32,530	3,354	21,871	57,815	3,736	23,599	40.8
a.4 Export duty	36,498	33,684	23,721	2,239	16,785	37,807	2,819	18,600	49.2
a.5 Excise	54	49	77	0	1	55	0	0	0.1
a.6 Supplementary Duty	2,239	5,345	2,297	368	1,977	3,686	619	2,140	58.1
a.7 Other Taxes	1,677	1,547	943	84	770	1,530	56	259	16.9
b. Non-NBR	14,501	12,567	5,944	496	4,711	14,999	462	4,022	26.8
c. Non-tax Revenue	37,707	35,001	43,925	2,957	21,207	33,002	3,926	31,778	96.3
Total Revenue (a + b + c)	377,808	348,070	265,906	22,187	170,193	377,999	25,717	190,099	50.3
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.73	0.76	5.86	11.95	0.76	5.49	
e. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.46	0.87	6.69	13.10	0.89	6.59	-

- **Total revenue** collection in FY20 was 10.4 percent of GDP and 76.4 percent of the revised budget target.
- Up to February 2021, total revenue collection scaled up by 11.3 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 50.3 percent.
- In FY21, total revenue is expected to be scaled up to 13.1 percent of GDP. This figure is about 8.6 percent higher than the revised budget estimate of FY20 but 42.2 percent higher than the actual collection in FY20.

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

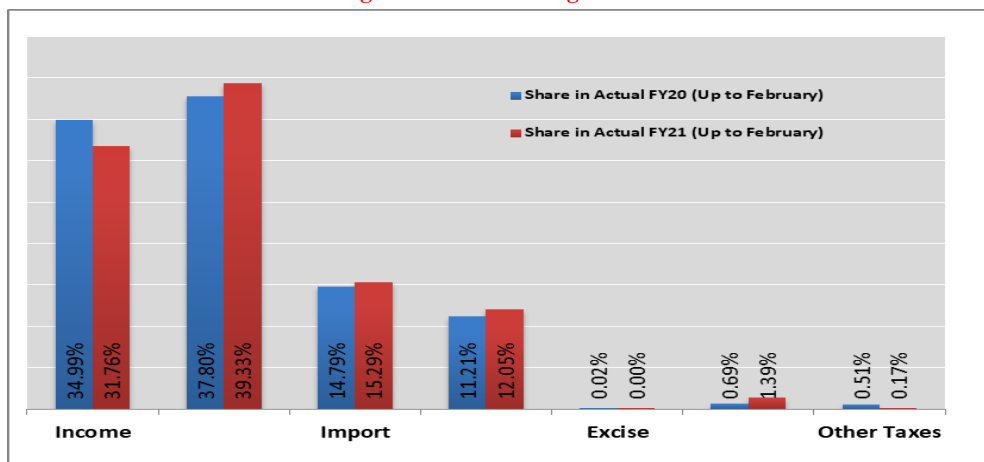
- Major share of the government revenue comes from NBR sources (82.7 percent up to February 2021).
- Growth rates of NBR and Non-NBR tax revenue are 6.9 percent and -14.63 percent respectively. On the other hand, non-tax revenue collection grew by 49.8 percent compared to the corresponding period of the previous fiscal year (FY20).
- For tax and non-tax revenue, achievements as to the annual target were 45.97 and 96.2 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY20 actual tax revenue collection was 8.75 percent of GDP
- Tax revenue collection target for FY21 is 11.95 percent of GDP. This is 10.2 percent higher than the revised budget of FY20 and 6.6 percent higher than the actual collection of the FY20.
- In FY21, up to February 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 37 percent was collected from VAT, 31.0 percent from Income Tax, 11.7 percent from Import Duty, 11.0 percent from Export Duty and the rest from Excise, Supplementary Duties and other Taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2019-20			Accounts 2019-20	Year: 2020-21			Accounts 2019-20 up to February	Accounts 2020-21 up to February
	Budget	Revised	Accounts February		Budget	Revised Budget	Accounts February		
Revenues	377,811	348,069	22,187	265,909	378,002	351,534	25,710	170,194	190,076
Tax Revenue	340,104	313,070	19,230	221,982	344,999	315,999	21,784	148,987	158,298
Non-Tax Revenue	37,710	35,002	2,957	43,927	33,002	35,535	3,926	21,207	31,778
Foreign Grants	4,168	3,454	135	2,520	4,013	3,985	6	136	33
Revenue and Foreign Grants	381,980	351,523	22,322	268,429	382,014	355,519	25,716	170,330	190,109
Operating Expenditure	310,263	295,280	19,069	254,880	348,180	323,688	14,404	148,088	146,742
Net Outlay for Food Account Operation	308	654	1,040	2,278	567	2,553	362	5,727	3,359
Loans & Advances (Net)	937	3,294	-542	1,205	4,210	4,717	-179	-1,826	-1,919
Development Expenditure	211,683	202,349	6,956	161,797	215,043	208,025	6,897	65,453	47,940
Development Program financed from Revenue Budget	1,463	1,833	11	1,619	2,522	3,239	11	774	80
Non-ADP Project	5,315	4,846	330	3,343	4,722	4,610	0	2,405	1,066
Annual Development Programme	202,721	192,921	6,537	155,380	205,145	197,643	6,670	61,954	45,803
Non-ADP FFW and Transfer	2,184	2,748	77	1,455	2,654	2,532	216	320	991
Total Expenditure	523,191	501,577	26,524	420,159	567,999	538,983	21,484	217,442	196,122
Overall Balance (Including Grants)	-141,211	-150,053	-4,202	-151,730	-185,985	-183,464	4,232	-47,112	-6,013
Overall Balance (Excluding Grants)	-145,380	-153,507	-4,336	-154,250	-189,997	-187,449	4,226	-47,248	-6,046
(In percent of GDP 2005-06 base) (Including grants)	-5.03	-5.35	-0.15	-5.41	-5.86	-5.94	0.14	-1.68	-0.19
(In percent of GDP 2005-06 base) (Excluding grants)	-5.18	-5.47	-0.15	-5.50	-5.99	-6.07	0.14	-1.68	-0.20

- In FY20, actual budget deficit (excluding grants) as percentage of GDP was 5.18 percent. Including grants it was 5.03 percent of GDP;
- Budget deficit (excluding grants) for FY21 is estimated to be 5.99 percent of GDP. Including grants the deficit is expected to be 5.86 percent of GDP;
- For FY21, actual overall balance up to February, 2021 (excluding grants) witnesses a negative value which was 1.6 percent of GDP.

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

5.0 Financing

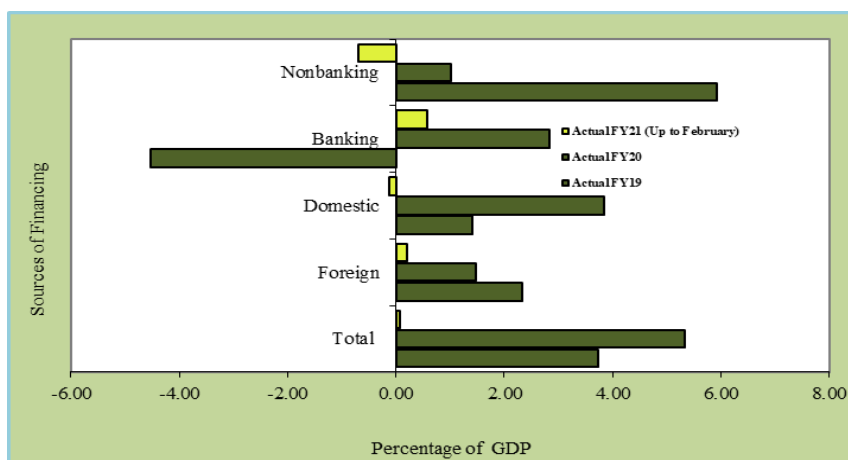
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Fiscal Year: 2019-20				Fiscal Year: 2020-21			Accounts	Accounts
	Budget	Revised	Accounts February	FY20	Budget	Revised Budget	Accounts February	FY20 up to February	FY21 up to February
1.0 Foreign Borrowing-Net	63,848	52,709	1,466	41,610	76,004	68,414	176	159	6,497
1.1 Foreign Borrowing	75,390	63,659	1,466	52,928	88,824	80,954	723	7,650	13,978
1.2 Amortization	-11,542	-10,950	-1	-11,318	-12,820	-12,540	-547	-7,491	-7,480
2.0 Domestic Borrowing	77,363	97,345	2,732	108,049	109,983	115,052	-4,411	42,321	-3,982
2.1 Borrowing from Banking System (Net)	47,364	82,421	2,102	79,268	84,980	79,749	-729	51,660	18,078
2.1.1 Long-Term Debt (Net)	28,094	59,986	4,800	63,530	53,654	60,749	5,450	36,660	47,581
2.1.2 Short-Term Debt (Net)	19,270	22,435	-2,698	15,739	31,326	19,000	-6,179	15,000	-29,503
2.2 Non-Bank Borrowing (Net)	30,000	14,924	630	28,781	25,003	35,303	-3,682	-9,339	-22,060
2.2.1 National Savings Schemes (Net)	27,000	11,924	1,948	15,139	20,000	30,302	4,415	10,185	31,219
2.2.2 Others	3,000	3,000	-1,317	13,641	5,003	5,001	-8,097	-19,524	-53,279
Total - Financing :	141,211	150,054	4,198	0	185,987	183,466	-4,234	42,479	2,515
GDP	2,885,872	2,805,700	2,805,700	2,805,700	3,171,800	3,087,300	3,171,800	2,805,700	3,171,800
(In percent of GDP) :	4.89	5.35	0.15	0.00	5.86	5.94	-0.14	1.51	0.08

Figure 8 Sources of Financing Deficit



For FY21, up to February, total financing is positive and overall balance is negative so far.

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2019-20					Fiscal Year 2020-21		
	Budget FY20	Revised Budget FY20	Actual FY20 (February)	Actual FY20 Up to February, 2019	Actual FY20	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)
General Public Services	83467	67027	2843	19287	31517	100665	2056	27260
LGRD	5259	5262	449	2117	4677	5899	469	2674
Defence	30621	31100	3091	19658	36104	32755	1778	17135
Public Order and safety	23397	23745	1408	11895	21457	25023	1301	11906
Education & technology	41224	40724	2619	24495	38379	44079	2842	25285
Health	13465	14431	776	6044	11299	16747	811	7367
Social Security and Welfare	23677	24185	573	7135	19664	24950	619	5887
Housing	1626	1613	158	590	1399	1744	61	421
Recreation, Culture and Religious Affairs	2557	2644	200	1499	2444	2649	155	1149
Fuel and Energy	120	105	8	6704	7861	119	4	46
Agriculture	17004	16168	2419	7535	13994	18113	691	5281
Industrial & Economic Services	1168	1153	60	658	1053	1295	49	624
Transport and Communication	9613	9457	864	4372	8459	10341	615	3073
Interest	57070	57664	3602	36098	58313	63801	3040	38925
Total – Operating Revenue Expenditure	310268	295278	19069	148088	256621	348180	14490	147032

Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (February)	Actual FY20 (Up to February)	Actual FY20	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)	Actual FY21 (Up to February) as % Budget FY21
Sub-total = GPS	83,467	67,027	2,843	19,287	31,517	100,665	2,056	27,260	27.1
Office of the President	24	24	2	13	19	27	1	12	44.7
Parliament	327	315	15	131	215	332	18	125	37.6
Prime Minister's Office	564	628	50	293	1,058	621	48	337	54.2

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (February)	Actual FY20 (Up to February)	Actual FY20	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)	Actual FY21 (Up to February) as % Budget FY21
Cabinet Division	174	232	5	44	87	240	4	44	18.5
Election Commission	779	573	53	250	494	1,095	47	246	22.5
Ministry of Public Administration	2,469	2,475	94	1,054	1,812	2,774	138	1,032	37.2
Public Service Commission	68	68	4	40	59	78	4	29	37.8
Finance Division	74,511	58,145	2,443	15,962	24,917	90,544	1,189	22,317	24.6
Internal Resources Division	2,301	2,301	81	682	1,403	2,637	81	749	28.4
Financial Institutions Division	139	109	2	66	89	105	500	1,797	1,717.0
Economic Relations Division	244	291	4	36	222	293	2	173	59.1
Planning Division/2	88	85	8	52	73	90	6	44	48.7
Implementation, Monitoring and Evaluation Division	54	50	2	13	44	56	1	12	22.0
Statistics and Informatics Division	225	219	11	102	169	259	11	93	35.9
Ministry of Foreign Affairs	1,499	1,512	68	547	854	1,514	7	250	16.5
Sub-total = LGRD	5,259	5,262	449	2,117	4,677	5,899	469	2,674	45.3
Local Government Division	4,322	4,317	355	1,719	3,755	4,881	448	2,337	47.9
Rural Development and Co-operatives Division	584	592	87	375	571	648	17	315	48.6
Ministry of Chittagong Hill Tracts Affairs	353	354	6	23	351	371	5	23	6.1
Sub-total = Defence	30,621	31,100	3,091	19,658	36,104	32,755	1,778	17,135	52.3
Ministry of Defence - Defence Services	29,284	29,659	2,962	18,892	34,744	31,274	1,685	16,308	52.1
Ministry of Defence - Others Services	1,298	1,310	125	750	1,323	1,440	91	814	56.5
Armed Forces Division	38	131	3	15	37	41	2	14	33.1
Sub-total=POS	23,397	23,745	1,408	11,895	21,457	25,023	1,301	11,906	47.6
Supreme Court	195	199	12	98	181	223	11	97	43.7
Law and Justice Division	1,196	1,198	72	611	998	1,363	80	655	48.1
Public Security Division	19,757	20,137	1,206	10,142	18,367	20,765	1,101	10,220	49.2
Legislative and Parliamentary Affairs Division	29	31	4	18	27	34	1	18	53.6
Anti Corruption Commission	110	113	9	66	102	125	5	47	37.4
Security Services Division	2,109	2,066	105	959	1,783	2,513	102	868	34.6
Sub-total = Edu	41,224	40,724	2,619	24,495	38,379	44,079	2,842	25,285	57.4
Ministry of Primary and Mass Education	14,772	14,685	1,064	8,848	14,162	15,536	1,139	9,235	59.4
Secondary and Higher Education Division	19,695	19,250	1,145	12,164	18,398	21,252	1,296	12,416	58.4
Ministry of Science and Technology	530	530	21	371	516	557	19	349	62.7
Information and Communication Technology Division	285	305	7	116	257	366	6	131	35.7
Technical and Madrasah Education Division	5,941	5,952	382	2,996	5,045	6,368	382	3,155	49.5

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (February)	Actual FY20 (Up to February)	Actual FY20	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)	Actual FY21 (Up to February) as % Budget FY21
Sub-total = Health	13,465	14,431	776	6,044	11,299	16,747	811	7,367	44.0
Health Services Division	10,008	10,944	571	4,377	8,480	12,830	564	5,576	43.5
Medical Education and Family Welfare Division	3,458	3,488	205	1,668	2,819	3,917	247	1,791	45.7
Sub-total = SSW	23,677	24,185	573	7,135	19,664	24,950	619	5,887	23.6
Ministry of Social Welfare	6,555	6,633	116	3,064	6,480	7,519	93	1,945	25.9
Ministry of Women and Children Affairs	3,101	3,125	107	336	1,248	3,183	203	562	17.6
Ministry of Food	3,614	4,046	1	21	3,904	4,883	1	28	0.6
Ministry of Disaster Management and Relief	6,418	6,449	182	1,675	4,279	5,345	117	1,324	24.8
Ministry of Liberation Affairs	3,989	3,933	167	2,039	3,752	4,020	206	2,028	50.5
Sub-total = HCS	1,626	1,613	158	590	1,399	1,744	61	421	24.1
Ministry of Housing and Public Works	1,626	1,613	158	590	1,399	1,744	61	421	24.1
Sub-total = RCRA	2,557	2,644	200	1,499	2,444	2,649	155	1,149	43.4
Ministry of Information	704	745	39	408	670	777	53	422	54.4
Ministry of Cultural Affairs	315	322	23	178	304	358	31	166	46.5
Ministry of Religious Affairs	263	276	2	120	238	268	13	78	29.2
Ministry of Youth and Sports	1,274	1,301	137	793	1,232	1,245	59	482	38.7
Sub-total = FE	120	105	8	6,704	7,861	119	4	46	38.9
Energy and Mineral Resources Division	70	63	4	1,529	1,548	69	3	29	41.4
Power Division	50	42	4	5,175	6,313	49	1	17	35.4
Sub-total = Agr	17,004	16,168	2,419	7,535	13,994	18,113	691	5,281	29.2
Ministry of Agriculture/3	12,119	11,087	2,049	5,099	9,812	12,893	246	2,860	22.2
Ministry of Fisheries and Livestock	1,297	1,503	80	576	961	1,581	82	564	35.7
Ministry of Environment and Forest	820	816	33	256	625	648	31	283	43.6
Ministry of Land	1,092	1,092	69	580	936	1,171	61	581	49.7
Ministry of Water Resources	1,676	1,671	187	1,023	1,661	1,820	271	993	54.6
Sub-total = IES	1,168	1,153	60	658	1,053	1,295	49	624	48.1
Ministry of Commerce	219	213	12	98	167	253	10	78	30.8
Ministry of Labour and Employment	115	114	7	54	89	130	9	59	45.6
Ministry of Industries	338	336	3	240	325	381	2	249	65.3
Ministry of Expatriates' Welfare and Overseas Employment	296	296	20	160	251	325	13	137	42.1
Ministry of Textiles and Jute	199	194	18	106	221	206	15	101	48.9
Sub-total = TC	9,613	9,457	864	4,372	8,459	10,341	615	3,073	29.7
Road Transport and Highways Division	4,111	4,089	352	1,436	3,384	4,616	437	1,955	42.3
Ministry of Railways	3,664	3,540	262	1,780	3,279	3,835	28	100	2.6

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (February)	Actual FY20 (Up to February)	Actual FY20	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)	Actual FY21 (Up to February) as % Budget FY21
Ministry of Shipping	719	724	129	439	697	734	130	474	64.5
Ministry of Civil Aviation and Tourism	51	52	1	25	49	55	9	26	47.6
Posts and Telecommunications Division	1,064	1,049	121	690	1,048	1,096	11	517	47.2
Bridges Division	3	4	0	1	3	6	0	2	28.0
Sub-total = Interest	57,070	57,664	3,602	36,098	58,313	63,801	3,040	38,925	61.0
Domestic	52,797	52,796	3,403	33,238	53,995	58,253	2,785	35,887	61.6
Foreign	4,273	4,868	200	2,861	4,318	5,548	255	3,038	54.7
Total Operating Revenue Expenditure	310,268	295,278	19,069	148,088	256,621	348,180	14,490	147,032	42.2

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to February)	Budget FY21 (crore taka)	Actual FY21 Up to February (crore taka)	Actual FY21 (Up to February) As % of Budget FY19	Actual FY21 (Up to February) as % of Budget FY21
Pay and Allowances	60,109	61,108	56,904	35,635	65,860	36,979	59.3	56.1
Pay of Officers	8,254	9,106	7,847	5,119	10,486	5,757	62.0	54.9
Pay of Establishment	23,755	23,460	22,688	14,599	24,756	14,868	61.5	60.1
Allowances	28,100	28,543	26,369	15,917	30,618	16,355	56.6	53.4
Goods and Services	31,828	32,435	28,988	13,915	34,744	13,397	43.7	38.6
Supplies and Services	23,759	24,298	20,395	10,199	25,502	9,956	42.9	39.0
Repairs Maintenance and Rehabilitation	8,069	8,137	8,592	3,716	9,242	3,441	46.1	37.2
Interest Payments	57,068	57,663	58,313	36,098	63,799	38,653	63.3	60.6
Domestic	52,795	52,795	53,995	33,238	58,251	35,616	63.0	61.1
Foreign	4,273	4,868	4,318	2,861	5,548	3,038	66.9	54.7
Subsidies and Incentives and Current Transfers	124,251	122,083	91,920	53,594	142,751	51,279	43.1	35.9
Subsidies and Incentives	33,457	31,981	29,233	16,547	38,648	8,033	49.5	20.8
Grants in Aid	50,699	51,500	43,438	24,982	63,195	24,974	49.3	39.5
Pensions and Gratuities	27,117	27,088	16,157	11,261	27,637	11,430	41.5	41.4
Others	2,593	1,129	758	220	2,886	1,660	8.5	57.5
Block Allocations	4,678	1,617	0	0	4,536	0	0.0	0.0
Unexpected	2,500	846	0	0	3,000	0	0.0	0.0
Others	2,178	771	0	0	1,536	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	277,934	274,906	236,124	139,243	311,690	140,308	50.1	45.0
Acquisition of Assets and Works (B)	17,846	18,829	18,347	8,629	20,797	6,228	48.4	29.9

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to February)	Budget FY21 (crore taka)	Actual FY21 Up to February (crore taka)	Actual FY21 (Up to February) As % of Budget FY19	Actual FY21 (Up to February) as % of Budget FY21
Acquisition of Assets	16,716	17,756	17,484	8,211	19,403	5,959	49.1	30.7
Acquisition of Land	1,130	1,073	863	418	1,394	269	37.0	19.3
Total - Augmented Operating Recurrent Expenditure (A+B):	295,780	293,735	254,471	146,536	332,488	146,536	49.5	44.1
Investments in Shares and Equities (C)	14,482	1,499	409	215	15,648	206	1.5	1.3
Share Capital	14,482	1,499	409	215	15,648	206	1.5	1.3
Total - Operating Capital Expenditure (B+C)	32,328	20,328	18,756	8,844	36,445	6,434	27.4	17.7
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	310,262	295,234	254,880	148,088	348,136	146,742	47.7	42.2

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (February)	Actual FY20 (Up to February)	Actual FY20	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)	Actual FY21 (Up to February) as % of Revised Budget FY20	Actual FY21 (Up to February) as % Budget FY21
Sub-total = GPS	13,004.64	13,374.13	603.39	4,318.37	7,738.69	12,494.85	75.74	2,733.50	32.29	21.88
Parliament	0.83	0.83	0.00	0.00	0.00	0.83	0.00	0.00	0.00	0.00
Prime Minister's Office	2,964.33	3,114.75	203.75	522.52	2,193.94	3,217.18	6.40	870.72	16.78	27.06
Cabinet Division	66.97	68.73	0.02	7.88	9.57	18.56	0.01	0.24	11.47	1.30
Election Commission	1,141.23	1,646.22	9.20	1,139.57	1,396.45	621.57	3.98	270.53	69.22	43.52
Ministry of Public Administration	394.00	304.63	34.30	96.61	211.59	518.29	58.62	107.91	31.71	20.82
Public Service Commission	34.43	52.53	2.28	6.22	31.54	26.73	0.10	0.69	11.83	2.60
Finance Division	3,326.37	2,809.72	36.62	1,061.06	1,424.33	3,809.77	3.91	554.84	37.76	14.56
Internal Resources Division (IRD)	597.82	230.52	1.08	7.54	35.19	456.40	0.63	7.93	3.27	1.74
Financial Institutions Division	2,902.59	2,853.85	302.46	1,398.79	2,042.07	2,274.29	0.00	867.04	49.01	38.12
Economic Relations Division	66.08	81.88	0.38	36.20	70.79	57.48	0.50	6.01	44.21	10.45
Planning Division/2	1,143.31	1,526.37	7.10	18.10	45.42	1,157.90	0.84	24.82	1.19	2.14
Implementation Monitoring and Evaluation Division	95.18	152.56	0.44	1.18	71.81	92.57	0.00	1.55	0.77	1.67
Statistics and Informatics Division	150.03	446.89	5.23	11.72	172.75	124.46	0.75	11.10	2.62	8.92
Ministry of Foreign Affairs	121.47	84.65	0.54	10.99	33.24	118.82	0.00	10.13	12.98	8.52
Sub-total = LGRD	32,626.77	35,211.40	1,126.00	10,617.22	27,497.40	33,673.49	294.91	6,157.47	30.15	18.29
Local Government Division	29,920.66	32,732.07	1,020.58	9,459.23	25,520.61	31,221.32	287.00	5,512.92	28.90	17.66

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (February)	Actual FY20 (Up to February)	Actual FY20	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)	Actual FY21 (Up to February) as % of Revised Budget FY20	Actual FY21 (Up to February) as % Budget FY21
Rural Development and Co-operatives Division	1,864.78	1,637.16	40.71	783.10	1,293.37	1,587.72	6.78	443.44	47.83	27.93
Ministry of Chittagong Hill Tracts Affairs	841.33	842.17	64.71	374.89	683.41	864.45	1.13	201.10	44.51	23.26
Sub-total = Defence	1,479.94	1,550.34	0.89	7.58	58.20	1,672.47	0.08	3.95	0.49	0.24
Ministry of Defence - Defence Services	1,479.94	1,550.34	0.89	7.58	58.20	1,672.47	0.08	3.95	0.49	0.24
Sub-total=POS	4,241.32	3,696.75	104.79	458.03	1,973.94	3,646.13	57.38	406.88	12.39	11.16
Law and Justice Division	453.50	435.00	23.26	78.74	226.92	375.67	1.82	66.23	18.10	17.63
Public Security Division	2,166.45	2,080.31	64.02	251.53	1,000.21	1,895.23	36.18	175.22	12.09	9.25
Legislative and Parliamentary Affairs Division	6.45	2.84	0.04	0.84	1.90	5.71	0.74	2.58	29.59	45.23
Anti Corruption Commission	30.17	9.72	0.84	2.05	4.07	24.56	0.03	1.51	21.07	6.16
Security Services Division	1,584.75	1,168.88	16.63	124.87	740.85	1,344.96	18.60	161.34	10.68	12.00
Sub-total = Edu	38,265.59	36,316.02	838.42	9,677.74	27,586.99	41,682.34	614.61	6,907.94	26.65	16.57
Ministry of Primary and Mass Education	9,270.00	9,016.24	363.78	2,040.47	6,298.88	9,403.55	210.69	1,767.06	22.63	18.79
Secondary and Higher Education Division	9,928.67	9,149.51	127.77	4,047.18	7,468.86	11,865.23	368.04	2,699.60	44.23	22.75
Ministry of Science and Technology	15,908.47	15,908.47	226.71	2,700.47	12,164.05	17,388.94	3.08	1,767.74	16.98	10.17
Information and Communication Technology Division	1,645.30	887.01	51.18	483.38	652.45	1,048.63	27.58	313.55	54.49	29.90
Technical and Madrasah Education Division	1,513.15	1,354.79	68.98	406.24	1,002.74	1,975.99	5.22	360.00	29.99	18.22
Sub-total = Health	12,266.82	9,260.85	386.46	2,254.60	5,864.17	12,499.58	67.18	1,733.60	24.35	13.87
Health Services Division	9,936.80	7,667.39	352.62	1,961.23	4,961.21	10,053.86	66.65	1,398.63	25.58	13.91
Medical Education and Family Welfare Division	2,330.02	1,593.46	33.84	293.36	902.96	2,445.72	0.53	334.97	18.41	13.70
Sub-total = SSW	5,780.74	6,258.54	391.37	1,334.77	4,429.60	6,649.67	61.43	1,486.26	21.33	22.35
Ministry of Social Welfare	325.95	261.41	14.93	93.57	191.33	402.01	9.25	58.19	35.79	14.48
Ministry of Women and Children Affairs	647.80	664.15	19.19	204.00	360.80	676.29	9.34	126.79	30.72	18.75
Ministry of Food	888.84	463.97	11.22	109.55	216.04	595.00	21.24	86.79	23.61	14.59
Ministry of Disaster Management and Relief	3,453.84	4,654.23	333.12	852.54	3,478.74	4,491.37	18.24	1,179.24	18.32	26.26
Ministry of Liberation Affairs	464.31	214.78	12.91	75.11	182.69	485.00	3.36	35.25	34.97	7.27
Sub-total = HCS	4,977.01	5,832.68	670.14	2,040.90	3,947.20	5,193.22	31.77	1,301.96	34.99	25.07
Ministry of Housing and Public Works	4,977.01	5,832.68	670.14	2,040.90	3,947.20	5,193.22	31.77	1,301.96	34.99	25.07
Sub-total = RCRA	1,834.05	2,094.72	27.73	768.67	1,348.32	2,141.70	366.89	1,243.93	36.70	58.08
Ministry of Information	285.26	171.25	11.51	75.19	118.75	262.56	4.46	39.08	43.90	14.88
Ministry of Cultural Affairs	260.17	178.72	7.22	76.61	117.29	220.86	9.45	69.68	42.87	31.55
Ministry of Religious Affairs	1,074.47	1,589.46	0.09	553.34	999.00	1,424.99	341.39	1,061.82	34.81	74.51
Ministry of Youth and Sports	214.15	155.29	8.91	63.53	113.28	233.29	11.60	73.35	40.91	31.44
Sub-total = FE	27,930.29	26,048.85	277.21	8,057.49	26,035.69	26,639.55	398.31	5,454.69	30.93	20.48
Energy and Mineral	1,915.85	2,417.07	133.58	491.18	2,123.66	1,835.62	0.00	448.62	20.32	24.44

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (February)	Actual FY20 (Up to February)	Actual FY20	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)	Actual FY21 (Up to February) as % of Revised Budget FY20	Actual FY21 (Up to February) as % Budget FY21
Resources Division										
Power Division	26,014.44	23,631.78	143.64	7,566.31	23,912.03	24,803.93	398.31	5,006.06	32.02	20.18
Sub-total = Agr	11,347.32	10,849.46	696.20	3,730.83	7,834.75	11,868.17	79.25	3,002.83	34.39	25.30
Ministry of Agriculture/3	1,930.38	1,865.53	56.53	581.81	1,722.49	2,543.98	34.38	760.62	31.19	29.90
Ministry of Fisheries and Livestock	1,634.90	1,028.47	32.68	238.22	657.78	1,611.80	16.73	171.14	23.16	10.62
Ministry of Environment and Forest	676.02	260.47	3.26	35.00	197.83	598.74	8.15	72.36	13.44	12.09
Ministry of Land	849.39	596.41	17.15	76.09	314.40	844.23	19.24	103.70	12.76	12.28
Ministry of Water Resources	6,256.63	7,098.58	586.58	2,799.71	4,942.24	6,269.42	0.75	1,895.02	39.44	30.23
Sub-total = IES	2,723.24	2,826.02	24.00	671.40	2,069.70	2,644.13	67.72	610.48	23.76	23.09
Ministry of Commerce	412.48	206.43	0.72	21.07	135.71	365.41	0.41	2.54	10.21	0.69
Ministry of Labour and Employment	198.20	253.48	1.49	32.91	206.47	220.42	7.39	35.14	12.98	15.94
Ministry of Industries	1,217.59	1,419.73	0.04	459.97	1,229.95	1,233.58	36.60	447.34	32.40	36.26
Ministry of Expatriates' Welfare and Overseas Employment	294.97	289.76	15.43	70.58	181.68	316.40	17.37	72.66	24.36	22.96
Ministry of Textiles and Jute	600.00	656.62	6.33	86.88	315.89	508.32	5.96	52.80	13.23	10.39
Sub-total = GPS	55,208.87	49,028.02	1,805.39	21,553.35	44,604.58	54,239.32	1,933.79	11,242.51	43.96	20.73
Road Transport and Highways Division	25,163.36	23,959.80	873.85	7,459.63	20,004.39	24,825.41	811.11	6,269.70	31.13	25.26
Ministry of Railways	12,598.64	10,249.00	380.92	6,972.58	11,137.32	12,491.30	0.00	0.00	68.03	0.00
Ministry of Shipping	3,113.44	3,182.13	38.22	1,285.55	2,682.04	3,265.15	44.50	1,273.55	40.40	39.00
Ministry of Civil Aviation and Tourism	3,374.60	3,364.83	1.34	235.46	3,169.22	3,633.24	20.00	492.51	7.00	13.56
Posts and Telecommunications Division	2,396.81	1,590.73	2.48	574.51	930.10	2,050.39	0.00	107.84	36.12	5.26
Bridges Division	8,562.02	6,681.53	508.58	5,025.62	6,681.52	7,973.83	1,058.18	3,098.90	75.22	38.86
Total Development Revenue Expenditure	211,686.60	202,347.78	6,952.00	65,490.95	160,989.24	215,044.62	4,049.07	42,285.99	32.37	19.66

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY19	Fiscal Year 2019-20					Fiscal Year 2020-21		
		Budget FY20	Revised Budget FY20	Actual FY20 (February)	Actual FY20 (Up to February)	Actual FY20	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)
Tax Revenue (a+b)	225,966.3	340,101.00	313,068.8	19,230.3	148,986.5	221,981.4	344,997.3	21,791.2	158,321.6
a. NBR	218,624.9	325,600.0	300,501.4	18,734.3	144,275.2	216,037.4	329,998.0	21,329.1	154,299.3
a.1 Income	67,298.9	113,911.5	102,893.6	5,102.7	50,535.9	75,420.0	103,944.1	5,484.5	49,009.9
a.2 VAT	85,014.8	123,067.7	109,845.8	7,585.7	52,335.9	81,048.7	125,161.1	8,615.5	60,691.2
a.3 Import	38,426.2	48,153.2	47,135.7	3,354.4	21,870.7	32,530.0	57,814.5	3,735.5	23,598.9
a.4 Export	24,282.2	36,498.1	33,684.2	2,238.7	16,785.1	23,720.9	37,807.2	2,818.7	18,600.4
a.4 Excise	114.6	53.5	49.4	0.0	1.0	77.4	55.5	0.0	0.0

		Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 (February)	Actual FY20 (Up to February)	Actual FY20	Budget FY21	Actual FY21 (February)	Actual FY21 (Up to February)
a.5 Sup	2,338.5	2,239.4	5,345.3	368.3	1,977.1	2,297.0	3,685.7	619.0	2,139.6
a.6 Other Taxes	1,149.8	1,676.7	1,547.4	84.4	769.6	943.4	1,529.9	55.7	259.3
b. Non-NBR	7,341.4	14,501.0	12,567.4	496.0	4,711.3	5,944.0	14,999.3	462.1	4,022.3
b.1 Narcotics & Liquor	76.3	109.0	108.0	5.5	52.2	73.6	119.7	6.9	49.3
b.2 Vehicles	1,677.4	1,432.7	750.0	140.5	1,226.5	1,568.5	797.5	109.7	1,050.6
b.3 Land Revenue	665.1	1,400.0	1,400.0	56.1	488.6	666.6	1,668.2	62.0	578.7
b.4 Stamp Duty	4,200.1	11,048.0	9,798.0	235.3	2,542.0	3,012.1	11,851.0	242.3	1,991.8
b.5 Surcharge	722.5	511.3	511.4	58.6	402.0	623.1	562.9	41.3	351.8
c. Non-tax Revenue	25,924.4	37,707.3	35,001.3	2,956.6	21,206.9	43,924.8	33,002.1	3,926.1	31,777.6
c.1 Dividend and Profit	2,653.9	3,496.9	3,490.0	30.7	1,178.0	3,471.8	1,747.7	0.8	1,174.6
c.2 Interest	1,513.0	8,316.9	5,309.2	288.8	1,500.5	1,906.9	8,717.3	146.1	7,218.3
c.3 Administrative Fees and Charges	2,796.7	8,886.7	8,735.4	240.5	1,948.4	2,377.6	6,513.2	164.2	1,438.3
c.4 Fines, Penalties and Forfeiture	688.8	288.9	254.2	49.9	434.1	603.3	494.8	71.3	566.1
c.5 Receipts for Services Rendered	3,965.3	7,273.9	7,690.7	247.7	2,331.9	4,322.0	4,965.5	288.1	2,012.7
c.6 Rents, Leases and Recoveries	563.5	630.3	499.4	35.6	258.1	494.8	576.2	17.8	294.8
c.7 Tolls and Levies	675.7	686.1	654.7	56.2	496.5	680.0	810.1	61.5	515.0
c.8 Non-Commercial Sales	902.6	2,614.3	2,437.9	49.3	991.2	1,794.2	2,796.5	162.8	665.8
c.9 Other Non-Tax Revenue and Receipts	11,906.3	5,260.7	5,803.2	1,951.8	11,951.2	28,088.6	6,037.9	2,992.2	17,819.5
c. 10 Capital Revenue	258.6	252.5	126.7	6.1	116.9	185.6	342.8	21.4	72.5
Total Revenue (a+b+c)	251,890.7	377,808.3	348,070.1	22,187.0	170,193.4	265,906.3	377,999.4	25,717.3	190,099.2
d. Tax-GDP Ratio (base 2005-06)	10.04	13.38	12.31	0.76	5.86	8.73	11.95	0.76	5.49
e. Revenue-GDP ratio (base 2005-06)									

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY21/Budget FY20)*100	(Budget FY21/Actual FY20*100	(Budget FY21/ Revised Budget FY20)*100	Share in Total Revenue Actual FY20	(Actual FY21 Up to February/Actual FY20 up to February)*100	(Actual FY21 Up to February/ Budget FY20)*100
Tax Revenue (a+b)	92.1	155.4	110.2	83.5	106.3	45.9
a. NBR	92.3	152.8	109.8	81.2	106.9	46.8
a.1 Income	90.3	137.8	101.0	28.4	97.0	47.2
a.2 VAT	89.3	154.4	113.9	30.5	116.0	48.5
a.3 Import	97.9	177.7	122.7	12.2	107.9	40.8
a.4 Export	92.3	159.4	112.2	8.9	110.8	49.2
a.4 Excise	92.3	71.6	112.2	0.0	3.6	0.1
a.5 Sup	238.7	160.5	69.0	0.9	108.2	58.1
a.6 Other Taxes	92.3	162.2	98.9	0.4	33.7	16.9

	(Revised Budget FY21/Budget FY20)*100	(Budget FY21/Actual FY20*100	(Budget FY21/ Revised Budget FY20)*100	Share in Total Revenue Actual FY20	(Actual FY21 Up to February/Actual FY20 up to February)*100	(Actual FY21 Up to February/ Budget FY20)*100
b. Non-NBR	86.7	252.3	119.4	2.2	85.4	26.8
b.1 Narcotics & Liquor	99.0	162.5	110.9	0.0	94.6	41.2
b.2 Vehicles	52.3	50.8	106.3	0.6	85.7	131.7
b.3 Land Revenue	100.0	250.3	119.2	0.3	118.5	34.7
b.4 Stamp Duty	88.7	393.4	121.0	1.1	78.4	16.8
b.5 Surcharge						
c. Non-tax Revenue	92.8	75.1	94.3	16.5	149.8	96.3
c.1 Dividend and Profit	99.8	50.3	50.1	1.3	99.7	67.2
c.2 Interest	63.8	457.1	164.2	0.7	481.1	82.8
c.3 Administrative Fees and Charges	98.3	273.9	74.6	0.9	73.8	22.1
c.4 Fines, Penalties and Forfeiture	88.0	82.0	194.7	0.2	130.4	114.4
c.5 Receipts for Services Rendered	105.7	114.9	64.6	1.6	86.3	40.5
c.6 Rents, Leases and Recoveries	79.2	116.4	115.4	0.2	114.2	51.2
c.7 Tolls and Levies	95.4	119.1	123.7	0.3	103.7	63.6
c.8 Non-Commercial Sales	93.3	155.9	114.7	0.7	67.2	23.8
c.9 Other Non-Tax Revenue and Receipts	110.3	21.5	104.0	10.6	149.1	295.1
c.10 Capital Revenue	50.2	184.7	270.5	0.1	62.0	21.2
Total Revenue (a+b+c)	92.1	142.2	108.6	100.0	111.7	50.3

Notes:

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

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