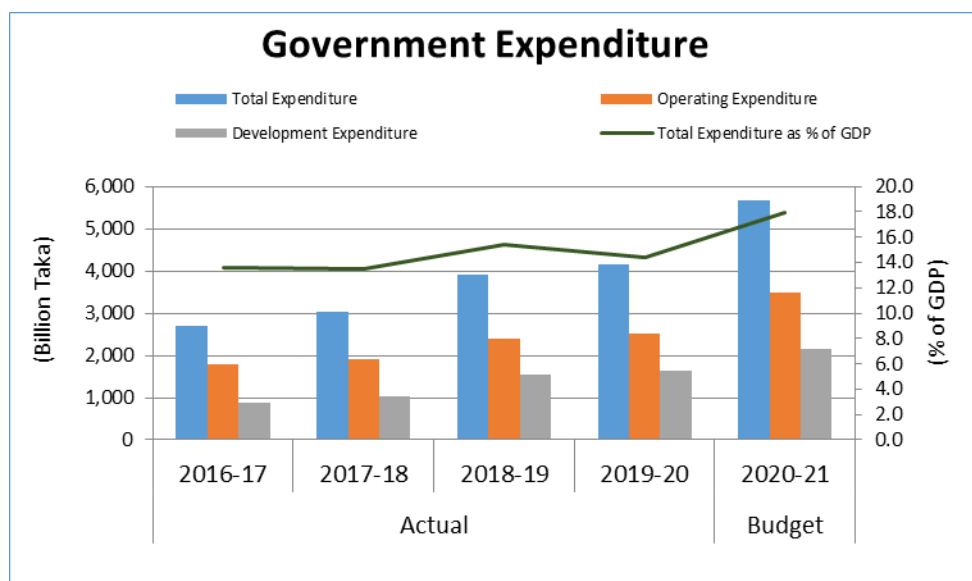




Monthly Report on Fiscal Position

August 2020
Fiscal Year 2020-21



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CONTENTS

<i>Executive Summary</i>	<i>4</i>
<i>Monthly Report on Fiscal Position</i>	<i>2</i>
<i>1.0 Operating Expenditure</i>	<i>5</i>
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	6
1.1.5 Ministry-wise Utilization.....	7
1.2 Operating Expenditure: Economic Classification	7
<i>2.0 Development Expenditure</i>	<i>8</i>
2.1 Allocation & Utilization Pattern of Development Expenditure.....	8
2.2 Broad Sector wise Utilization Pattern	9
2.3 Ministry wise Utilization Pattern	10
<i>3.0 Revenue Collection</i>	<i>10</i>
3.1 Total Revenue	10
3.2 NBR Tax Revenue.....	9
<i>4.0 Budget Deficit</i>	<i>10</i>
<i>5.0 Financing</i>	<i>11</i>

List of Figures

Figure 1: Sector Share in Resource Utilization in FY20.....	6
Figure 2: Operating Expenditure	6
Figure 3: Actual Expenditure According to Economic classification FY20 (up to April 2020)	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY20 (Up to April 2020).....	8
Figure 5: Broad Sector Wise Share in Development Expenditure	9
Figure 6: Sources of Revenue Collection	9
Figure 7 Share Among NBR Taxes	9
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.....	10
Table 6: Financing Budget Deficit	11

List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern Of Operating Expenditure.....	12
Appendix 2: Ministry Wise Operating Expenditure.....	14
Appendix 3: Operating Expenditure by Economic Classification.....	175
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	16
Appendix 5 Revenue Collection	19
Appendix 6 Revenue Receipts (Growth Scenario).....	23

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 August, 2020 in the current fiscal year (FY 21) is 9.8 percent of the operating budget estimates. Actual development expenditure during the same period is 2.70 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 2020, 11.1 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (71.8 Percent). Total NBR tax collection is 9.1 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to August 2020, in current fiscal year, overall balance (excluding grants) was 0.11 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 20 (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 August)	Actual 21 (Up to August) as % of Budget FY21
GPS	83,467	67,027	31,522	12.5	47.0	100,665	120.6	150.2	319.4	7,976	7.9
LGRD	5,259	5,262	4,367	1.7	83.0	5,899	112.2	112.1	135.1	363	6.1
Defense	30,621	31,100	32,363	12.9	104.1	32,755	107.0	105.3	101.2	2,965	9.1
POS	23,397	23,745	21,443	8.5	90.3	25,023	106.9	105.4	116.7	2,995	12.0
Edu	41,224	40,724	38,378	15.3	94.2	44,079	106.9	108.2	114.9	6,886	15.6
Health	13,465	14,431	11,291	4.5	78.2	16,747	124.4	116.0	148.3	1,540	9.2
SSW	23,677	24,185	19,655	7.8	81.3	24,950	105.4	103.2	126.9	1,278	5.1
Housing	1,626	1,613	1,402	0.6	86.9	1,744	107.2	108.1	124.3	82	4.7
RCRA	2,557	2,644	2,444	1.0	92.4	2,649	103.6	100.2	108.4	181	6.8
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	15	12.6
Agri	17,004	16,168	13,998	5.6	86.6	18,113	106.5	112.0	129.4	987	5.4
IES	1,168	1,153	1,003	0.4	87.0	1,295	110.9	112.3	129.1	167	12.9
Trans	9,613	9,457	8,195	3.3	86.7	10,341	107.6	109.3	126.2	326	3.2
Interest Payment	57,070	57,664	57,414	22.8	99.6	63,801	111.8	110.6	111.1	8,226	12.9
Total	310,268	295,278	251,338	100	85.1	348,180	112.2	117.9	138.5	33,986	9.8

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 August 2020, spending in Education, Industries and Economic Services (IES), Interest Payment, Fuel and Energy (F&E), Public order and safety (POS), Health and Defence were on the higher side. Sectors like General Public Services (GPS), Transport and Communication (Trans), LGRD, Recreation, Culture and Religious Affairs (RCRA), Housing and Social Security & Welfare (SSW) have lesser spending in operating spending;
- As a whole, operating spending up to August 2021 amounts to 9.8 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	33.9	29.9	6.4	5.6	22.8	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 August)	41.0	29.9	1.0	2.9	24.2	1.0

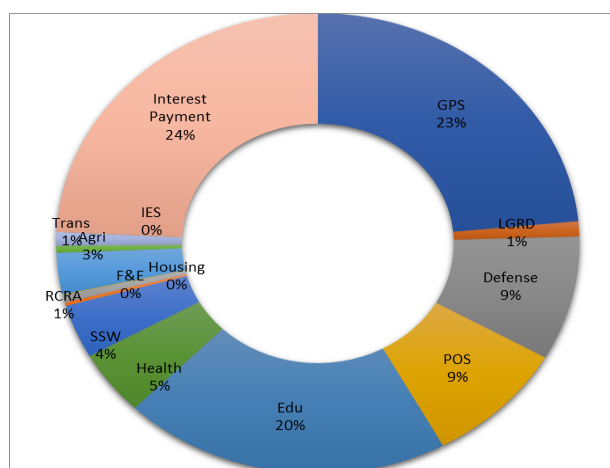
Note:

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 August 2020, among all categories expenditure on Administration sector was the highest and share in actual expenditure of administration, Social infrastructure and Interest Payment were increased.

1.1.3 Sectors' Share in Resource Utilization

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



Total operating spending up to August, 2020 in the current fiscal year (FY21) is 9.8 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 (24 percent) followed by General Public Service (23 percent), Education (20 percent) and Public Order & Safety (09 percent).

1.1.4 Sector-wise Utilization

Figure 2: Operating Expenditure (Up to August 2020)

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

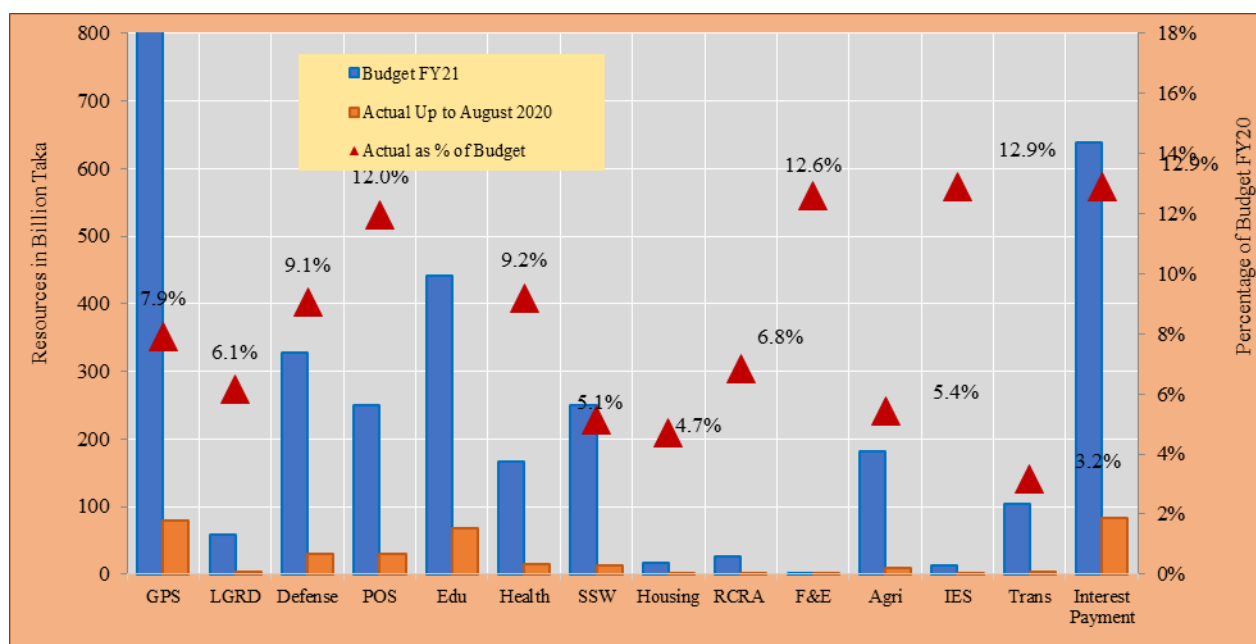


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (12.6%), Industries and Economic Services (12.9%), Public Order & Safety (12.0%), Recreation, Culture and Religious Affairs (6.7%), Defence (9.1%), Health (9.2%) and Interest Payment (12.9%) 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 August is 9.8 percent of the budget estimate, which was 8.7 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 July 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 August 20-21)

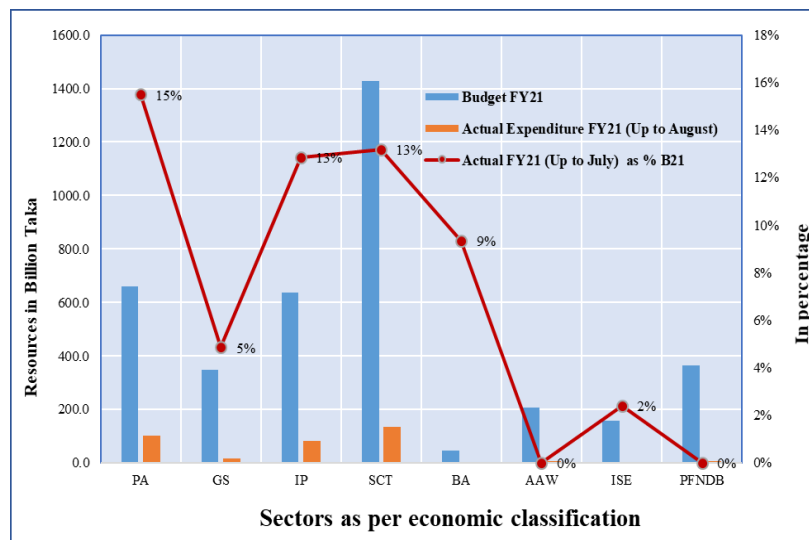
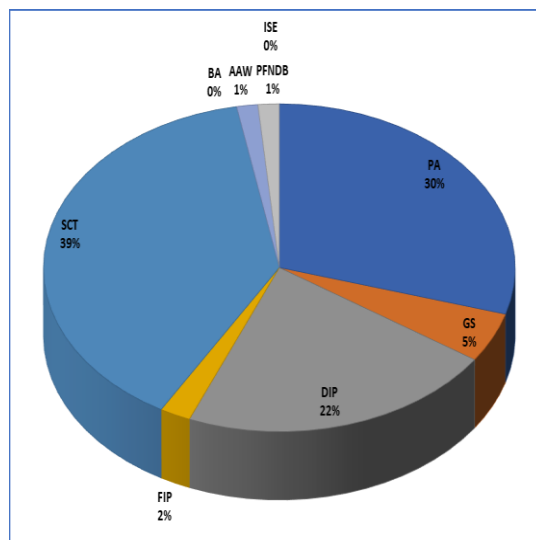


Figure 4: Share of Different Categories in Total Actual Spending in FY21 (up to August 20-21)



Up to August 2020, utilization rate of total operating expenditure is 9.8 percent. For some categories, like subsidies and current transfer (39%), pay and allowances (30%) and DIP (22%) 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 2020, actual expenditure is 2.7 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 3.98 percent of the budget;
- During this period, Fuel & Energy (27.78%) sector made the highest utilization of allocated resources followed by TC (23.84%), Education (20.52%), LGRD (10.57%), Agriculture, Fisheries and Livestock (7.67%), Recreation, Culture and Religious Affairs 3.29%)

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

- Some of the sectors with large allocation like Defence, Public Order & Safety and SSW showed a less-than-average performance

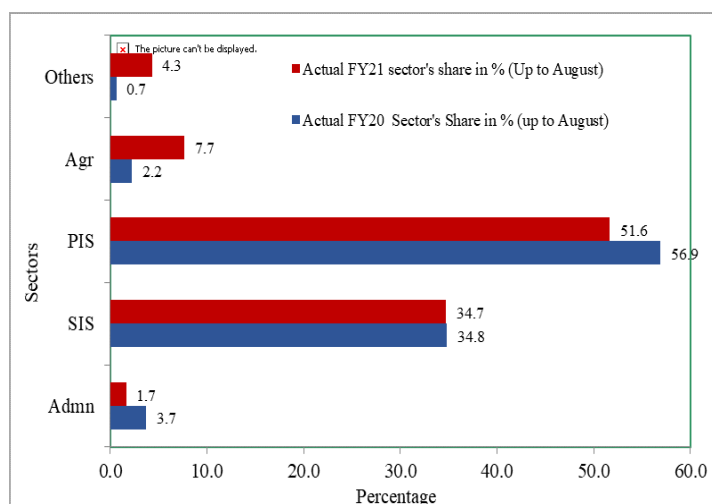
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20						Fiscal Year 2020-21					
	Budget 2020	Revised Budget 2020	Actual FY20	Actual FY20 (Up to August)	Sector Share in Actual (Up to August (%))	Actual FY20 as % of Revised FY20	Budget FY21	Actual FY21 (Up to August)	Budget FY21 as % of Revised FY20	Budget FY21 as % of Actual FY20	Actual FY21 (Up to August) as % of Budget FY21	Actual FY21 sector's share in % (Up to August)
GPS	13,005	13,374	7,739	337	3.61	57.86	12,495	92	93.43	161.46	0.73	1.58
LGRD	32,627	35,211	27,497	1,676	17.94	78.09	33,673	615	95.63	122.46	1.83	10.57
Defence	1,480	1,550	58	4	0.04	3.75	1,672	0	107.88	2873.78	0.02	0.01
POS	4,241	3,697	1,974	9	0.09	53.40	3,646	5	98.63	184.71	0.12	0.08
Edu	38,266	36,316	27,587	1,323	14.15	75.96	41,682	1,193	114.78	151.09	2.86	20.52
Health	12,267	9,261	5,864	145	1.55	63.32	12,500	169	134.97	213.15	1.35	2.91
SSW	5,781	6,259	4,430	59	0.64	70.78	6,650	41	106.25	150.12	0.62	0.70
HCS	4,977	5,833	3,947	54	0.57	67.67	5,193	1	89.04	131.57	0.02	0.01
RCRA	1,834	2,095	1,348	136	1.46	64.37	2,142	191	102.24	158.84	8.93	3.29
FE	27,930	26,049	26,036	2,418	25.87	99.95	26,640	1,615	102.27	102.32	6.06	27.78
AFL	11,347	10,849	7,835	209	2.24	72.21	11,868	446	109.39	151.48	3.76	7.67
IES	2,723	2,826	2,070	76	0.81	73.24	2,644	61	93.56	127.75	2.30	1.04
TC	55,209	49,028	44,605	2,899	31.02	90.98	54,239	1,386	110.63	121.60	2.56	23.84
Total	211,687	202,348	160,989	9,345	100.00	79.56	215,045	5,815	106.27	133.58	2.70	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, 2020 is presented in **Figure 5**.

- From the graph it appears that up to August 2020, the maximum share of spending went to physical infrastructure (51.6 percent) followed by Social Infrastructure (34.7 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 August, 2020:

Table 4: Revenue Collection Position

(In Crore Taka)

	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20	Actual (August)	Actual FY20 (Up to August)	Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual (up to August) as percentage of Budget FY21
Tax Revenue (a+b)	340,101	313,069	220,780	13,166	31,063	344,997	14,008	31,049	9.0
a. NBR	325,600	300,501	214,836	12,718	29,952	329,998	13,632	30,188	9.1
a.1 Income	113,912	102,894	75,342	4,107	11,248	103,944	3,680	9,358	9.0
a.2 VAT	123,068	109,846	79,929	5,067	10,839	125,161	6,179	13,095	10.5
a.3 Import	48,153	47,136	32,530	1,831	3,963	57,815	1,924	3,823	6.6
a.4 Export duty	36,498	33,684	23,721	1,546	3,512	37,807	1,809	3,821	10.1
a.5 Excise	54	49	77	0	1	55	0	0	0.0
a.6 Supplementary Duty	2,239	5,345	2,297	84	204	3,686	30	75	2.0
a.7 Other Taxes	1,677	1,547	940	82	186	1,530	9	16	1.0
b. Non-NBR	14,501	12,567	5,943	448	1,112	14,999	377	861	5.7
c. Non-tax Revenue	37,707	35,001	42,282	5,860	8,305	33,002	8,122	11,018	33.4
Total Revenue (a + b + c)	377,808	348,070	263,062	19,026	39,369	377,999	22,130	42,067	11.1
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.68	0.52	1.22	11.95	0.49	1.08	-
e. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.35	0.75	1.55	13.10	0.77	1.46	-

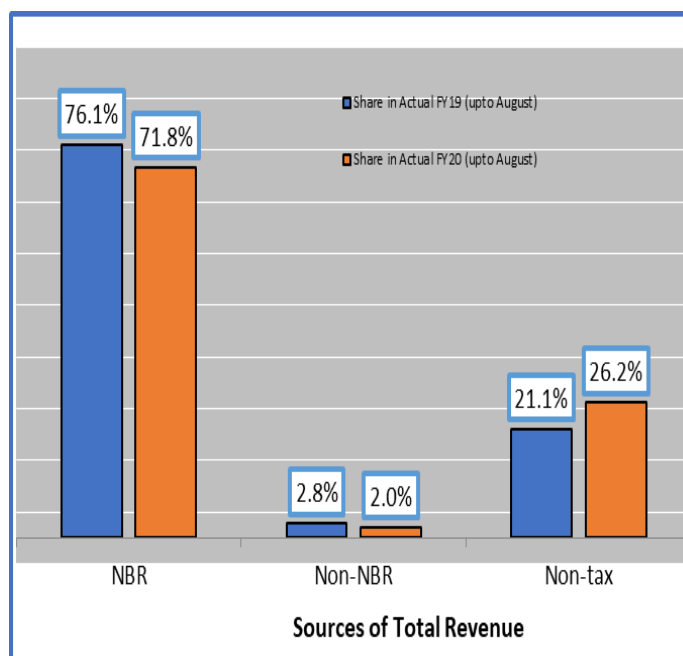
- **Total revenue** collection in FY20 was 0.8 percent of GDP and 0.7 percent of the revised budget target.
- Up to August 2021, total revenue collection scaled up by 6.8 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 11.1 percent.
- In FY21, total revenue is expected to be scaled up to 13.09 percent of GDP. This figure is about 8.6 percent higher than the revised budget estimate of FY20 but 88.8 percent higher than the actual collection in FY20.

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

3.2 NBR TAX REVENUE

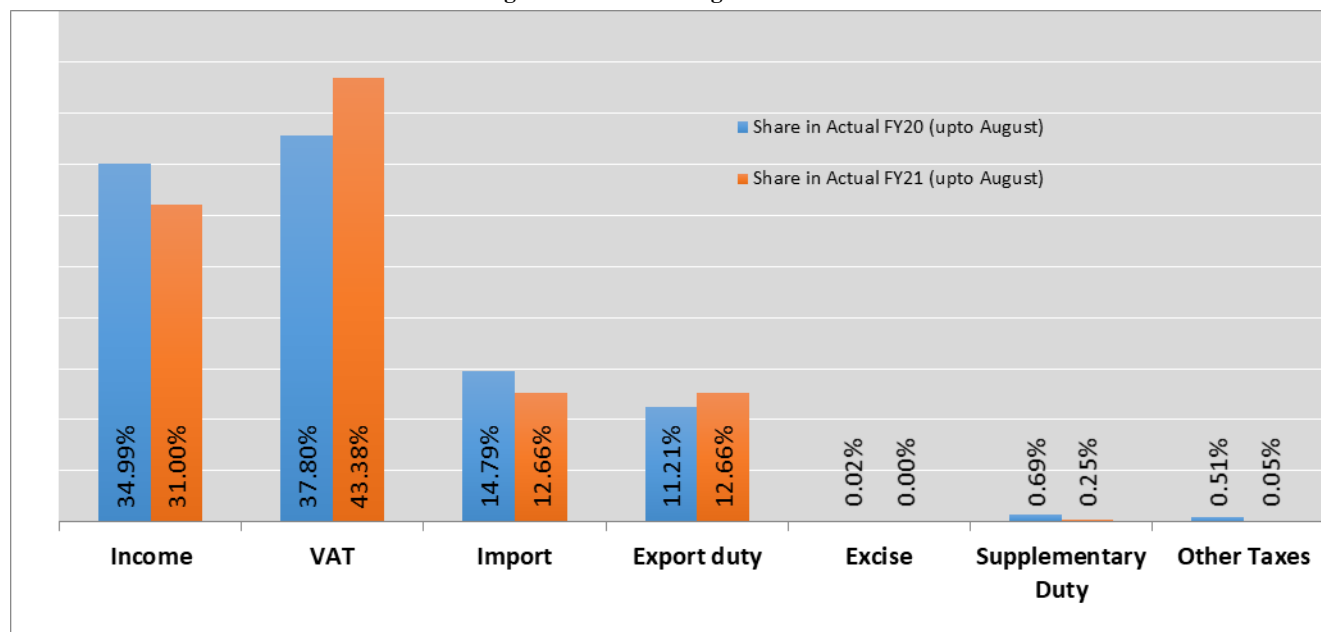
- Major share of the government revenue comes from NBR sources (71.8 percent up to August 2020).
- Growth rates of NBR and Non-NBR tax revenue are 0.8 percent and -22.5 percent respectively. On the other hand, non-tax revenue collection grew by 32.6 percent compared to the corresponding period of the previous fiscal year (FY20).
- For tax and non-tax revenue, achievements as to the annual target were 9.1 and 33.4 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 8.68 percent of GDP
- Tax revenue collection target for FY21 is 11.95 percent of GDP. This is 10 percent higher than the revised budget of FY20 and 36 percent higher than the actual collection of the FY20.

- In FY21 up to August 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 31.0 percent from income tax, 43.38 percent was collected from VAT, 12.66 percent from Export Duty, 12.66 percent from import duty and the rest from excise, Supplementary duties and other taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2019-20			Accounts 2018-19	Year: 2020-21			Accounts 2018-19 up to August	Accounts 2019-20 up to August
	Budget	Revised	Accounts August		Budget	Revised Budget	Accounts August		
Revenues	377,811	348,069	19,026	263,062	378,002	0	22,130	39,369	42,067
Tax Revenue	340,104	313,070	13,166	220,780	344,999	0	14,008	31,063	31,049
Non-Tax Revenue	37,710	35,002	5,860	42,282	33,002	0	8,122	8,306	11,018
Foreign Grants	4,168	3,454	0	1,957	4,013	0	0	0	0
Revenue and Foreign Grants	381,980	351,523	19,026	265,019	382,014	0	22,130	39,369	42,067
Operating Expenditure	310,263	295,280	17,897	251,338	348,180	0	15,464	30,877	33,986
Net Outlay for Food Account Operation	308	654	1,386	2,326	567	0	1,000	2,220	1,142
Loans & Advances (Net)	937	3,294	-109	1,207	4,210	0	-1,694	-615	-1,915
Development Expenditure	211,683	202,349	4,941	160,652	215,043	0	2,970	9,345	5,815
Development Program financed from Revenue Budget	1,463	1,833	5	1,617	2,522	0	5	7	6
Non-ADP Project	5,315	4,846	0	3,343	4,722	0	0	0	0
Annual Development Programme	202,721	192,921	4,936	154,238	205,145	0	2,965	9,338	5,809
Non-ADP FFW and Transfer	2,184	2,748	0	1,455	2,654	0	0	0	0
Total Expenditure	523,191	501,577	24,115	415,523	567,999	0	17,740	41,826	39,028
Overall Balance (Including Grants)	-141,211	-150,053	-5,088	-150,504	-185,985	0	4,390	-2,458	3,039
Overall Balance (Excluding Grants)	-145,380	-153,507	-5,088	-152,460	-189,997	0	4,390	-2,458	3,039
(In percent of GDP 2005-06 base) (Including grants)	-4.18	-5.92	-0.20	-5.93	-6.44	0.00	0.16	-0.10	0.11
(In percent of GDP 2005-06 base) (Excluding grants)	-4.30	-6.05	-0.20	-6.01	-6.58	0.00	0.16	-0.10	0.11

- In FY20, actual budget deficit (excluding grants) as percentage of GDP was 4.30 percent. Including grants it was 4.18 percent of GDP;
- Budget deficit (excluding grants) for FY21 is estimated to be 6.58 percent of GDP. Including grants the deficit is expected to be 6.44 percent of GDP;

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

- For FY21, actual overall balance up to August, 2021 (excluding grants) witnesses a negative value which was 0.11 percent of GDP.

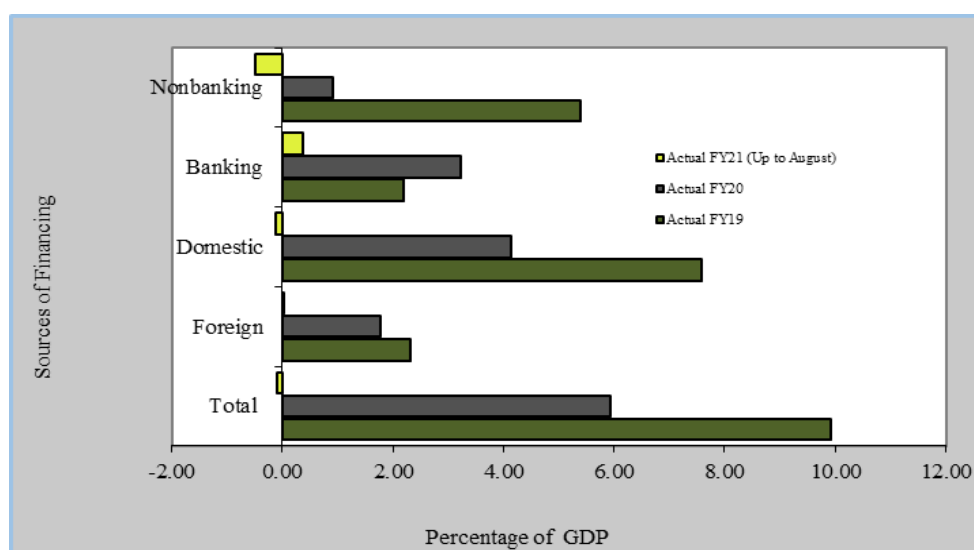
5.0 Financing

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

Description	Fiscal Year: 2019-20				Fiscal Year: 2020-21			(In crore taka)	
	Budget	Revised	Accounts August	Accounts FY20	Budget	Revised Budget	Accounts August	Accounts FY20 up to August	Accounts FY21 up to August
1.0 Foreign Borrowing-Net	63,848	52,709	-103	45,116	76,004	0	1,014	-812	327
1.1 Foreign Borrowing	75,390	63,659	332	57,085	88,824	0	1,710	701	2,016
1.2 Amortization	-11,542	-10,950	-436	-11,968	-12,820	0	-696	-1,513	-1,689
2.0 Domestic Borrowing	77,363	97,345	5,302	105,083	109,983	0	-5,405	3,380	-3,370
2.1 Borrowing from Banking System (Net)	47,364	82,421	8,062	81,718	84,980	0	-1,159	25,054	10,992
2.1.1 Long-Term Debt (Net)	28,094	59,986	3,050	57,930	53,654	0	3,865	7,398	10,513
2.1.2 Short-Term Debt (Net)	19,270	22,435	5,012	23,788	31,326	0	-5,024	17,656	479
2.2 Non-Bank Borrowing (Net)	30,000	14,924	-2,761	23,365	25,003	0	-4,246	-21,675	-14,362
2.2.1 National Savings Schemes (Net)	27,000	11,924	1,509	15,089	20,000	0	3,616	3,662	7,876
2.2.2 Others	3,000	3,000	-4,270	8,276	5,003	0	-7,862	-25,336	-22,238
Total - Financing :	141,211	150,054	5,199	0	185,987	0	-4,391	2,568	-3,043
GDP	3,378,747	2,536,177	0	0	2,885,872	2,805,700	2,805,700	0	2,805,700
(In percent of GDP) :	4.18	5.92		0.00	6.44	0.00	-0.16	-1.92	-0.11

Figure 8 Sources Of Financing Deficit



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

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2019-20					Fiscal Year 2020-21		
	Budget FY20	Revised Budget FY20	Actual FY20 (August)	Actual FY20 (Up to August)	Actual FY20	Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)
General Public Services	83,467	67,027	2,608	3,826	31,522	100,665	4,209	7,976
LGRD	5,259	5,262	338	410	4,367	5,899	169	363
Defence	30,621	31,100	2,436	3,141	32,363	32,755	1,599	2,965
Public Order and safety	23,397	23,745	1,796	2,935	21,443	25,023	1,274	2,995
Education & technology	41,224	40,724	3,256	6,525	38,378	44,079	2,539	6,886
Health	13,465	14,431	825	1,412	11,291	16,747	661	1,540
Social Security and Welfare	23,677	24,185	868	1,230	19,655	24,950	68	1,278
Housing	1,626	1,613	52	81	1,402	1,744	35	82
Recreation, Culture and Religious Affairs	2,557	2,644	132	240	2,444	2,649	74	181
Fuel and Energy	120	105	1,407	1,416	7,861	119	7	15
Agriculture	17,004	16,168	426	711	13,998	18,113	520	987
Industrial & Economic Services	1,168	1,153	125	164	1,003	1,295	37	167
Transport and Communication	9,613	9,457	419	663	8,195	10,341	148	326
Interest	57,070	57,664	3,209	8,122	57,414	63,801	4,122	8,226
Total – Operating Revenue Expenditure	310,268	295,278	17,897	30,877	251,338	348,180	15,464	33,986

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 (August)	Actual FY20 (Up to August)	Actual FY20	Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21 (up to August) as % Budget FY21
Sub-total = GPS	31,522	83,467	67,027	2,608	3,826	31,522	100,665	4,209	7,976
Office of the President	19	24	24	3	5	19	27	3	4
Parliament	215	327	315	19	31	215	332	14	27
Prime Minister's Office	1,061	564	628	40	78	1,061	621	32	84
Cabinet Division	87	174	232	5	9	87	240	4	8

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (August)	Actual FY20 (Up to August)	Actual FY20	Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21 (up to August) as % Budget FY21
Election Commission	494	779	573	17	32	494	1,095	11	27
Ministry of Public Administration	1,812	2,469	2,475	117	192	1,812	2,774	119	225
Public Service Commission	59	68	68	6	9	59	78	2	5
Finance Division	24,922	74,511	58,145	2,230	3,167	24,922	90,544	2,842	6,272
Internal Resources Division	1,403	2,301	2,301	82	128	1,403	2,637	84	152
Financial Institutions Division	89	139	109	3	4	89	105	1,019	1,020
Economic Relations Division	222	244	291	5	9	222	293	4	8
Planning Division/2	73	88	85	7	11	73	90	6	10
Implementation, Monitoring and Evaluation Division	44	54	50	2	4	44	56	1	3
Statistics and Informatics Division	169	225	219	12	22	169	259	10	22
Ministry of Foreign Affairs	851	1,499	1,512	60	124	851	1,514	58	107
Sub-total = LGRD	4,367	5,259	5,262	338	410	4,367	5,899	169	363
Local Government Division	3,759	4,322	4,317	244	302	3,759	4,881	151	323
Rural Development and Co-operatives Division	571	584	592	89	102	571	648	15	34
Ministry of Chittagong Hill Tracts Affairs	37	353	354	6	6	37	371	4	6
Sub-total = Defence	32,363	30,621	31,100	2,436	3,141	32,363	32,755	1,599	2,965
Ministry of Defence - Defence Services	30,991	29,284	29,659	2,355	3,030	30,991	31,274	1,507	2,745
Ministry of Defence - Others Services	1,334	1,298	1,310	79	108	1,334	1,440	91	216
Armed Forces Division	38	38	131	2	3	38	41	2	3
Sub-total=POS	21,443	23,397	23,745	1,796	2,935	21,443	25,023	1,274	2,995
Supreme Court	181	195	199	11	24	181	223	11	25
Law and Justice Division	998	1,196	1,198	97	157	998	1,363	69	188
Public Security Division	18,356	19,757	20,137	1,519	2,501	18,356	20,765	1,094	2,565
Legislative and Parliamentary Affairs Division	27	29	31	2	5	27	34	1	5
Anti Corruption Commission	102	110	113	6	12	102	125	5	12
Security Services Division	1,780	2,109	2,066	161	237	1,780	2,513	93	200
Sub-total = Edu	38,378	41,224	40,724	3,256	6,525	38,378	44,079	2,539	6,886

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (August)	Actual FY20 (Up to August)	Actual FY20	Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21 (up to August) as % Budget FY21
Ministry of Primary and Mass Education	14,161	14,772	14,685	1,457	2,399	14,161	15,536	1,034	2,544
Secondary and Higher Education Division	18,398	19,695	19,250	1,225	3,211	18,398	21,252	1,052	3,395
Ministry of Science and Technology	516	530	530	118	118	516	557	106	123
Information and Communication Technology Division	257	285	305	10	12	257	366	9	13
Technical and Madrasah Education Division	5,045	5,941	5,952	446	784	5,045	6,368	339	811
Sub-total = Health	11,291	13,465	14,431	825	1,412	11,291	16,747	661	1,540
Health Services Division	8,472	10,008	10,944	600	1,029	8,472	12,830	502	1,158
Medical Education and Family Welfare Division	2,819	3,458	3,488	225	384	2,819	3,917	159	382
Sub-total = SSW	19,655	23,677	24,185	868	1,230	19,655	24,950	68	1,278
Ministry of Social Welfare	6,480	6,555	6,633	50	77	6,480	7,519	31	98
Ministry of Women and Children Affairs	1,248	3,101	3,125	15	24	1,248	3,183	9	36
Ministry of Food	3,904	3,614	4,046	6	7	3,904	4,883	1	2
Ministry of Disaster Management and Relief	4,279	6,418	6,449	22	35	4,279	5,345	18	35
Ministry of Liberation Affairs	3,745	3,989	3,933	774	1,087	3,745	4,020	8	1,107
Sub-total = HCS	1,402	1,626	1,613	52	81	1,402	1,744	35	82
Ministry of Housing and Public Works	1,402	1,626	1,613	52	81	1,402	1,744	35	82
Sub-total = RCRA	2,444	2,557	2,644	132	240	2,444	2,649	74	181
Ministry of Information	670	704	745	49	93	670	777	32	73
Ministry of Cultural Affairs	304	315	322	17	21	304	358	16	32
Ministry of Religious Affairs	238	263	276	20	61	238	268	1	5
Ministry of Youth and Sports	1,232	1,274	1,301	47	65	1,232	1,245	25	71
Sub-total = FE	7,861	120	105	1,407	1,416	7,861	119	7	15
Energy and Mineral Resources Division	1,548	70	63	3	7	1,548	69	3	7
Power Division	6,313	50	42	1,404	1,410	6,313	49	4	8
Sub-total = Agr	13,998	17,004	16,168	426	711	13,998	18,113	520	987
Ministry of Agriculture/3	9,811	12,119	11,087	219	378	9,811	12,893	202	481
Ministry of Fisheries and Livestock	960	1,297	1,503	74	116	960	1,581	47	109

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (August)	Actual FY20 (Up to August)	Actual FY20	Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21 (up to August) as % Budget FY21
Ministry of Environment and Forest	630	820	816	39	62	630	648	24	61
Ministry of Land	936	1,092	1,092	93	152	936	1,171	66	155
Ministry of Water Resources	1,661	1,676	1,671	1	2	1,661	1,820	180	181
Sub-total = IES	1,003	1,168	1,153	125	164	1,003	1,295	37	167
Ministry of Commerce	167	219	213	10	20	167	253	8	20
Ministry of Labour and Employment	89	115	114	7	12	89	130	5	12
Ministry of Industries	326	338	336	76	79	326	381	3	82
Ministry of Expatriates' Welfare and Overseas Employment	247	296	296	25	39	247	325	15	38
Ministry of Textiles and Jute	175	199	194	8	14	175	206	6	14
Sub-total = TC	8,195	9,613	9,457	419	663	8,195	10,341	148	326
Road Transport and Highways Division	3,357	4,111	4,089	109	149	3,357	4,616	42	104
Ministry of Railways	3,037	3,664	3,540	208	337	3,037	3,835	1	2
Ministry of Shipping	697	719	724	6	9	697	734	33	38
Ministry of Civil Aviation and Tourism	50	51	52	1	2	50	55	0	1
Posts and Telecommunications Division	1,052	1,064	1,049	95	166	1,052	1,096	72	180
Bridges Division	3	3	4	0	0	3	6	0	0
Sub-total = Interest	57,414	57,070	57,664	3,209	8,122	57,414	63,801	4,122	8,226
Domestic	53,096	52,797	52,796	2,998	7,463	53,096	58,253	3,824	7,494
Foreign	4,318	4,273	4,868	211	659	4,318	5,548	298	732
Total OperatingRevenue Expenditure	251,338	310,268	295,278	17,897	30,877	251,338	348,180	15,464	33,986

Appendix 3: OperatingExpenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to August)	Budget FY21 (crore taka)	Actual FY21 Upto August (crore taka)	Actual FY21 (Up to August) As % of Budget FY19	Actual FY21 (upto August) as % of Budget FY21
Pay and Allowances	60,109	61,108	55,483	9,739	65,860	10,205	16.2	15.5
Pay of Officers	8,254	9,106	7,770	1,236	10,486	1,378	15.0	13.1

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to August)	Budget FY21 (crore taka)	Actual FY21 Upto August (crore taka)	Actual FY21 (Up to August) As % of Budget FY19	Actual FY21 (upto August) as % of Budget FY21
Pay of Establishment	23,755	23,460	22,076	3,435	24,756	3,604	14.5	14.6
Allowances	28,100	28,543	25,636	5,068	30,618	5,222	18.0	17.1
Goods and Services	31,828	32,435	28,435	1,749	34,744	1,691	5.5	4.9
Supplies and Services	23,759	24,298	19,929	1,376	25,502	1,458	5.8	5.7
Repairs Maintenance and Rehabilitation	8,069	8,137	8,506	373	9,242	233	4.6	2.5
Interest Payments	57,068	57,663	57,414	8,122	63,799	8,226	14.2	12.9
Domestic	52,795	52,795	53,096	7,463	58,251	7,494	14.1	12.9
Foreign	4,273	4,868	4,318	659	5,548	732	15.4	13.2
Subsidies and Incentives and Current Transfers	124,251	122,083	91,619	10,114	142,751	13,363	8.1	9.4
Subsidies and Incentives	33,457	31,981	29,233	2,501	38,648	1,507	7.5	3.9
Grants in Aid	50,699	51,500	43,124	5,314	63,195	6,560	10.5	10.4
Pensions and Gratuities	27,117	27,088	16,174	2,275	27,637	2,689	8.4	9.7
Others	2,593	1,129	753	24	2,886	799	0.9	27.7
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	232,951	29,724	311,690	33,485	10.7	10.7
Acquisition of Assets and Works (B)	17,846	18,829	17,978	1,153	20,797	502	6.5	2.4
Acquisition of Assets	16,716	17,756	17,111	1,092	19,403	434	6.5	2.2
Acquisition of Land	1,130	1,073	867	61	1,394	67	5.4	4.8
Total - Augmented Operating Recurrent Expenditure (A+B):	295,780	293,735	250,929	30,877	332,488	33,986	10.4	10.2
Investments in Shares and Equities (C)	14,482	1,499	409	0	15,648	0	0.0	0.0
Share Capital	14,482	1,499	409	0	15,648	0	0.0	0.0
Total - Operating Capital Expenditure (B+C)	32,328	20,328	18,387	1,153	36,445	502	3.6	1.4
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	310,262	295,234	251,338	30,877	348,136	33,986	10.0	9.8

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 FY19 (August)	Actual FY19 (Up to August)	Actual FY19	Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21 (up to August) as % of Revised Budget FY20	Actual FY21 (up to August) as % Budget FY21
Sub-total = GPS	13,004.64	13,374.13	86.91	337.47	7,738.69	12,494.85	80.15	91.69	2.52	0.73
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	73.32	73.37	2,193.94	3,217.18	75.28	76.41	2.36	2.38
Cabinet Division	66.97	68.73	0.00	0.00	9.57	18.56	0.00	0.00	0.00	0.00
Election Commission	1,141.23	1,646.22	1.25	249.19	1,396.45	621.57	1.33	5.18	15.14	0.83
Ministry of Public Administration	394.00	304.63	0.11	0.11	211.59	518.29	0.09	0.11	0.03	0.02
Public Service Commission	34.43	52.53	2.39	2.39	31.54	26.73	0.03	0.03	4.55	0.11
Finance Division	3,326.37	2,809.72	1.42	2.50	1,424.33	3,809.77	2.33	2.34	0.09	0.06
Internal Resources Division (IRD)	597.82	230.52	0.84	1.04	35.19	456.40	0.48	0.49	0.45	0.11
Financial Institutions Division	2,902.59	2,853.85	4.00	4.00	2,042.07	2,274.29	0.00	6.11	0.14	0.27
Economic Relations Division	66.08	81.88	2.06	2.69	70.79	57.48	0.01	0.37	3.29	0.64
Planning Division/2	1,143.31	1,526.37	1.10	1.13	45.42	1,157.90	0.54	0.58	0.07	0.05
Implementation Monitoring and Evaluation Division	95.18	152.56	0.01	0.01	71.81	92.57	0.01	0.01	0.01	0.02
Statistics and Informatics Division	150.03	446.89	0.28	0.28	172.75	124.46	0.06	0.07	0.06	0.06
Ministry of Foreign Affairs	121.47	84.65	0.13	0.75	33.24	118.82	0.00	0.00	0.89	0.00
Sub-total = LGRD	32,626.77	35,211.40	1,281.91	1,676.13	27,497.40	33,673.49	230.23	614.90	4.76	1.83
Local Government Division	29,920.66	32,732.07	1,028.14	1,382.87	25,520.61	31,221.32	208.93	583.57	4.22	1.87
Rural Development and Co-operatives Division	1,864.78	1,637.16	253.77	293.26	1,293.37	1,587.72	5.17	15.20	17.91	0.96
Ministry of Chittagong Hill Tracts Affairs	841.33	842.17	0.00	0.00	683.41	864.45	16.13	16.13	0.00	1.87
Sub-total = Defence	1,479.94	1,550.34	3.20	3.73	58.20	1,672.47	0.08	0.33	0.24	0.02
Ministry of Defence - Defence Services	1,479.94	1,550.34	3.20	3.73	58.20	1,672.47	0.08	0.33	0.24	0.02
Sub-total=POS	4,241.32	3,696.75	8.32	8.74	1,973.94	3,646.13	4.36	4.53	0.24	0.12

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY19 (August)	Actual FY19 (Up to August)	Actual FY19	Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21 (up to August) as % of Revised Budget FY20	Actual FY21 (up to August as % Budget FY21)
Law and Justice Division	453.50	435.00	0.03	0.03	226.92	375.67	0.02	0.04	0.01	0.01
Public Security Division	2,166.45	2,080.31	5.96	6.15	1,000.21	1,895.23	2.94	2.96	0.30	0.16
Legislative and Parliamentary Affairs Division	6.45	2.84	0.17	0.17	1.90	5.71	0.05	0.05	5.93	0.90
Anti Corruption Commission	30.17	9.72	0.03	0.26	4.07	24.56	0.00	0.00	2.68	0.00
Security Services Division	1,584.75	1,168.88	2.12	2.13	740.85	1,344.96	1.36	1.49	0.18	0.11
Sub-total = Edu	38,265.59	36,316.02	927.23	1,322.72	27,586.99	41,682.34	848.06	1,192.94	3.64	2.86
Ministry of Primary and Mass Education	9,270.00	9,016.24	33.87	33.90	6,298.88	9,403.55	128.70	146.84	0.38	1.56
Secondary and Higher Education Division	9,928.67	9,149.51	337.47	410.41	7,468.86	11,865.23	126.75	133.93	4.49	1.13
Ministry of Science and Technology	15,908.47	15,908.47	531.14	715.51	12,164.05	17,388.94	543.95	762.73	4.50	4.39
Information and Communication Technology Division	1,645.30	887.01	22.58	160.58	652.45	1,048.63	24.60	125.28	18.10	11.95
Technical and Madrasah Education Division	1,513.15	1,354.79	2.16	2.31	1,002.74	1,975.99	24.06	24.16	0.17	1.22
Sub-total = Health	12,266.82	9,260.85	104.28	144.83	5,864.17	12,499.58	121.40	168.97	1.56	1.35
Health Services Division	9,936.80	7,667.39	84.37	119.94	4,961.21	10,053.86	119.70	164.29	1.56	1.63
Medical Education and Family Welfare Division	2,330.02	1,593.46	19.91	24.88	902.96	2,445.72	1.69	4.68	1.56	0.19
Sub-total = SSW	5,780.74	6,258.54	50.03	59.43	4,429.60	6,649.67	28.23	40.94	0.95	0.62
Ministry of Social Welfare	325.95	261.41	0.71	7.26	191.33	402.01	0.88	0.89	2.78	0.22
Ministry of Women and Children Affairs	647.80	664.15	46.29	46.88	360.80	676.29	12.27	13.00	7.06	1.92
Ministry of Food	888.84	463.97	0.78	2.98	216.04	595.00	3.75	15.22	0.64	2.56
Ministry of Disaster Management and Relief	3,453.84	4,654.23	0.37	0.43	3,478.74	4,491.37	11.11	11.20	0.01	0.25
Ministry of Liberation Affairs	464.31	214.78	1.88	1.88	182.69	485.00	0.22	0.64	0.88	0.13
Sub-total = HCS	4,977.01	5,832.68	53.41	53.54	3,947.20	5,193.22	0.83	0.85	0.92	0.02
Ministry of Housing and Public Works	4,977.01	5,832.68	53.41	53.54	3,947.20	5,193.22	0.83	0.85	0.92	0.02
Sub-total = RCRA	1,834.05	2,094.72	136.26	136.41	1,348.32	2,141.70	6.37	191.33	6.51	8.93
Ministry of Information	285.26	171.25	10.90	10.91	118.75	262.56	0.88	0.98	6.37	0.37
Ministry of Cultural Affairs	260.17	178.72	1.71	1.75	117.29	220.86	0.05	0.27	0.98	0.12
Ministry of Religious Affairs	1,074.47	1,589.46	123.27	123.27	999.00	1,424.99	0.11	184.66	7.76	12.96
Ministry of Youth and Sports	214.15	155.29	0.39	0.49	113.28	233.29	5.33	5.41	0.31	2.32

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY19 (August)	Actual FY19 (Up to August)	Actual FY19	Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)	Actual FY21 (up to August) as % of Revised Budget FY20	Actual FY21 (up to August) as % Budget FY21
Sub-total = FE	27,930.29	26,048.85	849.45	2,417.73	26,035.69	26,639.55	258.80	1,615.17	9.28	6.06
Energy and Mineral Resources Division	1,915.85	2,417.07	0.00	0.00	2,123.66	1,835.62	6.04	6.04	0.00	0.33
Power Division	26,014.44	23,631.78	849.45	2,417.73	23,912.03	24,803.93	252.76	1,609.14	10.23	6.49
Sub-total = Agr	11,347.32	10,849.46	185.72	209.15	7,834.75	11,868.17	244.10	446.14	1.93	3.76
Ministry of Agriculture/3	1,930.38	1,865.53	55.80	73.78	1,722.49	2,543.98	30.63	32.93	3.95	1.29
Ministry of Fisheries and Livestock	1,634.90	1,028.47	25.57	30.63	657.78	1,611.80	10.97	16.85	2.98	1.05
Ministry of Environment and Forest	676.02	260.47	3.88	4.22	197.83	598.74	0.78	0.82	1.62	0.14
Ministry of Land	849.39	596.41	0.44	0.47	314.40	844.23	0.14	0.19	0.08	0.02
Ministry of Water Resources	6,256.63	7,098.58	100.05	100.05	4,942.24	6,269.42	201.59	395.34	1.41	6.31
Sub-total = IES	2,723.24	2,826.02	47.08	75.91	2,069.70	2,644.13	49.13	60.72	2.69	2.30
Ministry of Commerce	412.48	206.43	0.14	0.15	135.71	365.41	0.15	0.17	0.07	0.05
Ministry of Labour and Employment	198.20	253.48	0.06	0.06	206.47	220.42	0.41	0.42	0.03	0.19
Ministry of Industries	1,217.59	1,419.73	46.46	75.13	1,229.95	1,233.58	47.81	59.06	5.29	4.79
Ministry of Expatriates' Welfare and Overseas Employment	294.97	289.76	0.14	0.26	181.68	316.40	0.02	0.04	0.09	0.01
Ministry of Textiles and Jute	600.00	656.62	0.29	0.30	315.89	508.32	0.74	1.03	0.05	0.20
Sub-total = GPS	55,208.87	49,028.02	1,207.59	2,898.99	44,604.58	54,239.32	1,097.83	1,386.32	5.91	2.56
Road Transport and Highways Division	25,163.36	23,959.80	492.32	824.35	20,004.39	24,825.41	651.49	933.82	3.44	3.76
Ministry of Railways	12,598.64	10,249.00	112.12	130.62	11,137.32	12,491.30	0.00	0.00	1.27	0.00
Ministry of Shipping	3,113.44	3,182.13	347.07	349.40	2,682.04	3,265.15	154.82	155.17	10.98	4.75
Ministry of Civil Aviation and Tourism	3,374.60	3,364.83	0.00	0.00	3,169.22	3,633.24	150.00	150.00	0.00	4.13
Posts and Telecommunications Division	2,396.81	1,590.73	24.70	25.57	930.10	2,050.39	24.14	29.94	1.61	1.46
Bridges Division	8,562.02	6,681.53	231.38	1,569.05	6,681.52	7,973.83	117.39	117.39	23.48	1.47
Total Development Revenue Expenditure	211,686.60	202,347.78	4,941.40	9,344.77	160,989.24	215,044.62	2,969.56	5,814.83	4.62	2.70

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2019-20	Fiscal Year 2020-21
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	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to August)	Actual FY19	Budget FY21	Actual FY21 (August)	Actual FY21 (up to August)
Tax Revenue (a+b)	225,966.3	340,101.0	313,068.8	13,165.9	31,063.3	220,779.9	344,997.3	14,008.3	31,048.8
a. NBR	218,624.9	325,600.0	300,501.4	12,718.1	29,951.6	214,836.4	329,998.0	13,631.6	30,188.0
a.1 Income	67,298.9	113,911.5	102,893.6	4,106.8	11,247.6	75,342.3	103,944.1	3,680.1	9,357.6
a.2 VAT	85,014.8	123,067.7	109,845.8	5,067.5	10,838.9	79,929.1	125,161.1	6,179.0	13,095.3
a.3 Import	38,426.2	48,153.2	47,135.7	1,830.8	3,962.6	32,530.0	57,814.5	1,923.5	3,823.0
a.4 Export	24,282.2	36,498.1	33,684.2	1,546.2	3,512.2	23,720.9	37,807.2	1,809.0	3,821.3
a.4 Excise	114.6	53.5	49.4	0.2	0.7	77.4	55.5	0.0	0.0
a.5 Sup	2,338.5	2,239.4	5,345.3	84.3	203.6	2,297.0	3,685.7	30.4	75.2
a.6 Other Taxes	1,149.8	1,676.7	1,547.4	82.4	186.1	939.7	1,529.9	9.5	15.5
b. Non-NBR	7,341.4	14,501.0	12,567.4	447.8	1,111.7	5,943.5	14,999.3	376.7	860.7
b.1 Narcotics & Liquor	76.3	109.0	108.0	6.3	13.2	73.6	119.7	5.2	11.6
b.2 Vehicles	1,677.4	1,432.7	750.0	117.8	263.7	1,568.5	797.5	102.6	229.8
b.3 Land Revenue	665.1	1,400.0	1,400.0	47.6	165.9	666.5	1,668.2	52.4	157.2
b.4 Stamp Duty	4,200.1	11,048.0	9,798.0	236.3	592.9	3,011.7	11,851.0	178.5	386.9
b.5 Surcharge	722.5	511.3	511.4	39.7	76.0	623.1	562.9	38.1	75.2
c. Non-tax Revenue	25,924.4	37,707.3	35,001.3	5,860.2	8,305.5	42,281.7	33,002.1	8,121.7	11,018.2
c.1 Dividend and Profit	2,653.9	3,496.9	3,490.0	271.6	282.8	3,471.8	1,747.7	2.1	247.2
c.2 Interest	1,513.0	8,316.9	5,309.2	177.3	540.4	1,910.8	8,717.3	5,705.0	6,394.1
c.3 Administrative Fees and Charges	2,796.7	8,886.7	8,735.4	164.1	427.5	2,375.5	6,513.2	139.0	327.3
c.4 Fines, Penalties and Forfeiture	688.8	288.9	254.2	45.1	92.0	602.0	494.8	51.6	109.2
c.5 Receipts for Services Rendered	3,965.3	7,273.9	7,690.7	185.7	475.5	2,969.9	4,965.5	123.6	307.2
c.6 Rents, Leases and Recoveries	563.5	630.3	499.4	27.8	85.3	491.4	576.2	38.2	109.7
c.7 Tolls and Levies	675.7	686.1	654.7	47.6	118.3	676.6	810.1	45.1	121.9
c.8 Non-Commercial Sales	902.6	2,614.3	2,437.9	83.2	170.0	1,591.5	2,796.5	36.3	79.1
c.9 Other Non-Tax Revenue and Receipts	11,906.3	5,260.7	5,803.2	4,855.9	6,083.3	28,021.6	6,037.9	1,977.2	3,302.1
c. 10 Capital Revenue	258.6	252.5	126.7	1.7	30.2	170.5	342.8	3.7	20.4
Total Revenue (a+b+c)	251,890.7	377,808.3	348,070.1	19,026.1	39,368.7	263,061.6	377,999.4	22,130.0	42,067.0
d. Tax-GDP Ratio (base 2005-06)	10.04	13.38	12.31	0.52	1.22	8.68	11.95	0.49	1.08
e.Revenue-GDP ratio (base 2005-06)	11.19	14.86	13.69	0.75	1.55	10.35	13.10	0.77	1.46

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 FY20 up to August/Actual FY20 up to August)*100	(Actual FY21 up to August/ Budget FY20)*100
Tax Revenue (a+b)	92.1	156.3	110.2	83.9	100.0	9.0
a. NBR	92.3	153.6	109.8	81.7	100.8	9.1
a.1 Income	90.3	138.0	101.0	28.6	83.2	9.0
a.2 VAT	89.3	156.6	113.9	30.4	120.8	10.5
a.3 Import	97.9	177.7	122.7	12.4	96.5	6.6
a.4 Export	92.3	159.4	112.2	9.0	108.8	10.1
a.4 Excise	92.3	71.6	112.2	0.0	2.9	0.0
a.5 Sup	238.7	160.5	69.0	0.9	36.9	2.0
a.6 Other Taxes	92.3	162.8	98.9	0.4	8.4	1.0
b. Non-NBR	86.7	252.4	119.4	2.3	77.4	5.7
b.1 Narcotics & Liquor	99.0	162.6	110.9	0.0	87.6	9.7
b.2 Vehicles	52.3	50.8	106.3	0.6	87.1	28.8
b.3 Land Revenue	100.0	250.3	119.2	0.3	94.8	9.4
b.4 Stamp Duty	88.7	393.5	121.0	1.1	65.3	3.3
b.5 Surcharge						
c. Non-tax Revenue	92.8	78.1	94.3	16.1	132.7	33.4
c.1 Dividend and Profit	99.8	50.3	50.1	1.3	87.4	14.1
c.2 Interest	63.8	456.2	164.2	0.7	1183.1	73.4
c.3 Administrative Fees and Charges	98.3	274.2	74.6	0.9	76.6	5.0
c.4 Fines, Penalties and Forfeiture	88.0	82.2	194.7	0.2	118.6	22.1
c.5 Receipts for Services Rendered	105.7	167.2	64.6	1.1	64.6	6.2
c.6 Rents, Leases and Recoveries	79.2	117.3	115.4	0.2	128.7	19.0
c.7 Tolls and Levies	95.4	119.7	123.7	0.3	103.0	15.0
c.8 Non-Commercial Sales	93.3	175.7	114.7	0.6	46.5	2.8
c.9 Other Non-Tax Revenue and Receipts	110.3	21.5	104.0	10.7	54.3	54.7
c.10 Capital Revenue	50.2	201.0	270.5	0.1	67.3	5.9

	(Revised Budget FY21/Budget FY20)*100	(Budget FY21/Actual FY20)*100	(Budget FY21/ Revised Budget FY20)*100	Share in Total Revenue Actual FY20	(Actual FY20 up to August/Actual FY20 up to August)*100	(Actual FY21 up to August/ Budget FY20)*100
Total Revenue (a+b+c)	92.1	143.7	108.6	100.0	106.9	11.1

Notes:

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

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