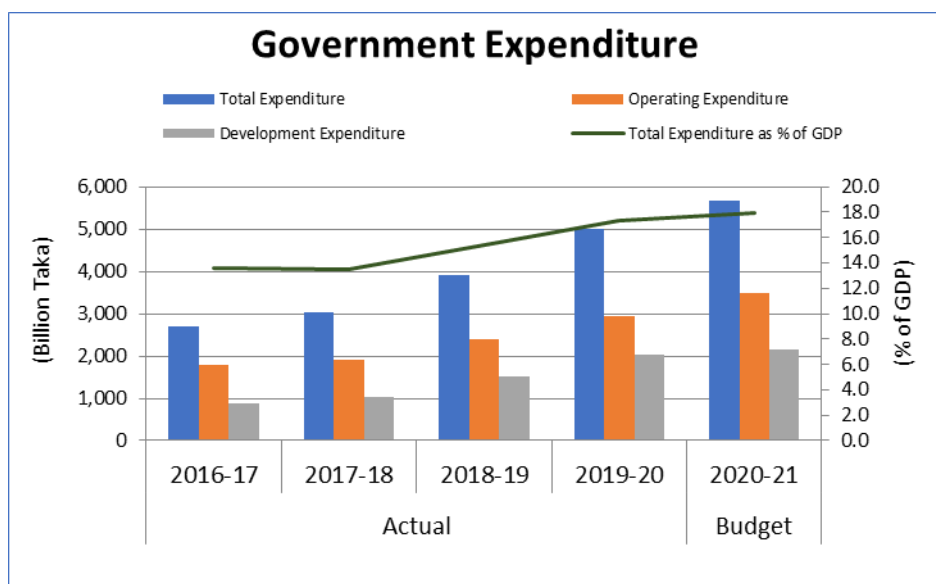




# Monthly Report on Fiscal Position

## December 2020

### Fiscal Year 2020-21



**PREPARED BY :** Macroeconomic Wing  
Finance Division, Ministry Of Finance  
Government of the People's Republic of Bangladesh

**CONTRIBUTED BY:** **Dilruba Shaheena, Joint Secretary**  
Finance Division, Ministry of Finance

**Faruk Ahammed, Senior Assistant Secretary**  
Finance Division, Ministry of Finance

**GUIDED BY :** **Md. Azizul Alam, Additional Secretary**  
Finance Division, Ministry of Finance

# 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>  |
| <b>1.1 Operating expenditure: General Classification .....</b>                  | <b>5</b>  |
| 1.1.1 Sector-wise Allocation & Growth .....                                     | 5         |
| 1.1.2 Broad Sector-wise Allocation.....   | 6         |
| 1.1.3 Sectors' Share in Resource Utilization.....                               | 6         |
| 1.1.4 Sector-wise Utilization.....  | 7         |
| 1.1.5 Ministry-wise Utilization.....  | 7         |
| <b>1.2 Operating Expenditure: Economic Classification .....</b>                 | <b>7</b>  |
| <i>2.0 Development Expenditure .....</i>  | <i>8</i>  |
| <b>2.1 Allocation &amp; Utilization Pattern of Development Expenditure.....</b> | <b>8</b>  |
| <b>2.2 Broad Sector wise Utilization Pattern.....</b>                           | <b>9</b>  |
| <b>2.3 Ministry wise Utilization Pattern .....</b>                              | <b>9</b>  |
| <i>3.0 Revenue Collection.....</i>  | <i>10</i> |
| <b>3.1 Total Revenue .....</b>  | <b>10</b> |
| <b>3.2 NBR Tax Revenue .....</b>  | <b>9</b>  |
| <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 FY21 .....  | 6  |
| Figure 2: Operating Expenditure .....   | 7  |
| Figure 3: Actual Expenditure According to Economic classification FY21 (Up to December 2020) .....  | 8  |
| Figure 4: Share of Different Categories in Total Actual Expenditure FY21 (Up to December 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 ..... | 8  |
| 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 .....                  | 15 |
| Appendix 4: Development expenditure: Ministry-wise expenditure pattern .....        | 16 |
| Appendix 5 Revenue Collection .....   | 19 |
| Appendix 6 Revenue Receipts (Growth Scenario) .....                                 | 21 |

## ***Executive Summary***

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

*Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to December, 2020 in the current fiscal year (FY 21) is 30.1 percent of the operating budget estimates. Actual development expenditure during the same period is 16.19 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 2020, 35.2 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (81.3 Percent). Total NBR tax collection is 32.8 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 2020, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 0.27 percent of GDP.*

# MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

## 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 Sector<sup>2</sup>**

(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 20 | Actual FY210 (Up to December) | Actual 21 (Up to December) as % of Budget FY21 |
| GPS              | 83,467              | 67,027              | 31,522                  | 12.5                                 | 47.0                                    | 100,665             | 120.6                           | 150.2                                   | 319.4                         | 18,625                        | 18.5   |
| LGRD             | 5,259               | 5,262               | 4,367                   | 1.7                                  | 83.0                                    | 5,899               | 112.2                           | 112.1                                   | 135.1                         | 1,605                         | 27.2   |
| Defense          | 30,621              | 31,100              | 32,363                  | 12.9                                 | 104.1                                   | 32,755              | 107.0                           | 105.3                                   | 101.2                         | 10,332                        | 31.5   |
| POS              | 23,397              | 23,745              | 21,443                  | 8.5                                  | 90.3                                    | 25,023              | 106.9                           | 105.4                                   | 116.7                         | 8,855                         | 35.4   |
| Edu              | 41,224              | 40,724              | 38,378                  | 15.3                                 | 94.2                                    | 44,079              | 106.9                           | 108.2                                   | 114.9                         | 18,635                        | 42.3   |
| Health           | 13,465              | 14,431              | 11,291                  | 4.5                                  | 78.2                                    | 16,747              | 124.4                           | 116.0                                   | 148.3                         | 5,158                         | 30.8   |
| SSW              | 23,677              | 24,185              | 19,655                  | 7.8                                  | 81.3                                    | 24,950              | 105.4                           | 103.2                                   | 126.9                         | 4,469                         | 17.9   |
| Housing          | 1,626               | 1,613               | 1,402                   | 0.6                                  | 86.9                                    | 1,744               | 107.2                           | 108.1                                   | 124.3                         | 298                           | 17.1   |
| RCRA             | 2,557               | 2,644               | 2,444                   | 1.0                                  | 92.4                                    | 2,649               | 103.6                           | 100.2                                   | 108.4                         | 857                           | 32.4   |
| F&E              | 120                 | 105                 | 7,861                   | 3.1                                  | 7494.3                                  | 119                 | 99.0                            | 113.1                                   | 1.5                           | 34                            | 29.0   |
| Agri             | 17,004              | 16,168              | 13,998                  | 5.6                                  | 86.6                                    | 18,113              | 106.5                           | 112.0                                   | 129.4                         | 4,052                         | 22.4   |
| IES              | 1,168               | 1,153               | 1,003                   | 0.4                                  | 87.0                                    | 1,295               | 110.9                           | 112.3                                   | 129.1                         | 453                           | 35.0   |
| Trans            | 9,613               | 9,457               | 8,195                   | 3.3                                  | 86.7                                    | 10,341              | 107.6                           | 109.3                                   | 126.2                         | 1,996                         | 19.3   |
| Interest Payment | 57,070              | 57,664              | 57,414                  | 22.8                                 | 99.6                                    | 63,801              | 111.8                           | 110.6                                   | 111.1                         | 29,571                        | 46.3   |
| <b>Total</b>     | <b>310,268</b>      | <b>295,278</b>      | <b>251,338</b>          | <b>100</b>                           | <b>85.1</b>                             | <b>348,180</b>      | <b>112.2</b>                    | <b>117.9</b>                            | <b>138.5</b>                  | <b>104,940</b>                | <b>30.1</b>                                    |

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 December 2020, spending in Interest Payment, Education, Public order and safety (POS), Industries and Economic Services (IES), Recreation, Culture and Religious Affairs (RCRA), Defence and Health were on the higher side. Sectors like Fuel and Energy (F&E), General Public Services (GPS), Transport and Communication (Trans), LGRD, Housing and Social Security & Welfare (SSW) have lesser spending in operating spending;
- As a whole, operating spending up to December 2020 amounts to 30.1 percent of the total operating budget.

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

<sup>2</sup>Notes: 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 December) | 36.0           | 28.7                  | 1.9                     | 3.9         | 28.2             | 1.2    |

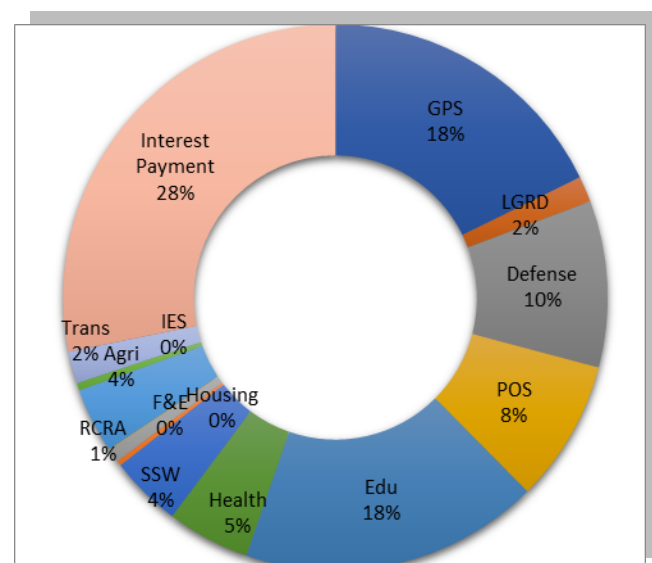
**Note:**

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

### 1.1.3 Sectors' Share in Resource Utilization

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



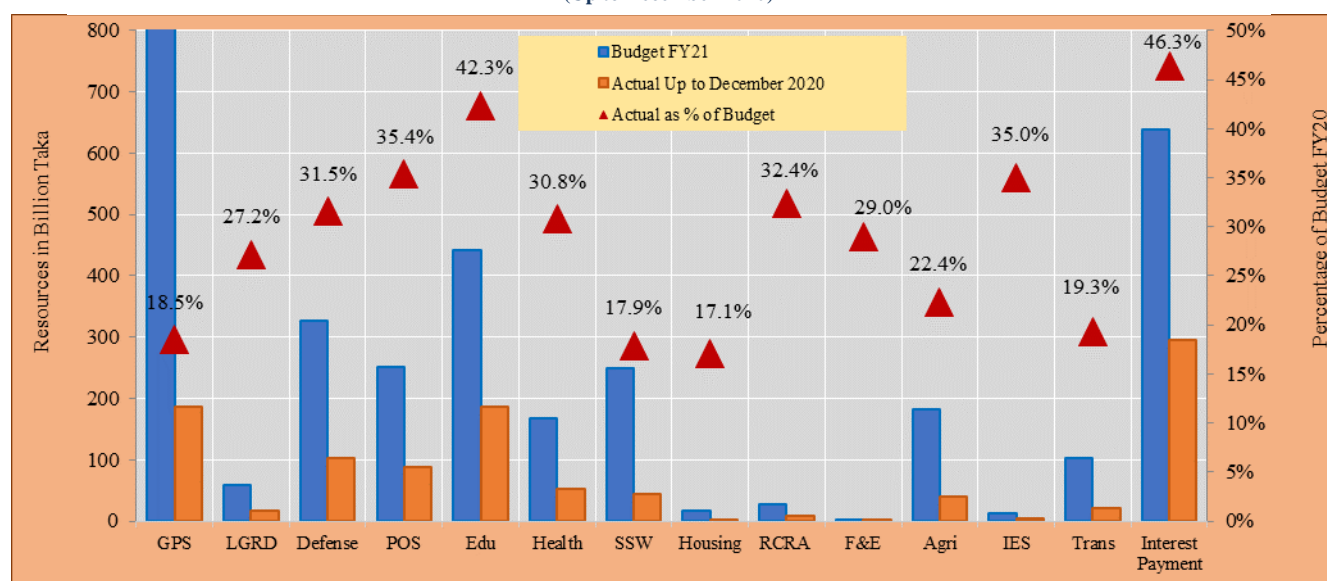
Total operating spending up to December, 2020 in the current fiscal year (FY21) is 30.1 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (28 percent) followed by Education (18 percent), General Public Service (18 percent), Defence (10 percent) and Public Order & Safety (08 percent)

### 1.1.4 Sector-wise Utilization

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

**Figure 2: Operating Expenditure**  
(Up to December 2020)



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (46.3%), Education (42.3%), Public Order & Safety (35.4%), IE&S (35.0%), RCRA (32.4%), Defense (31.5%) and Health (30.8%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

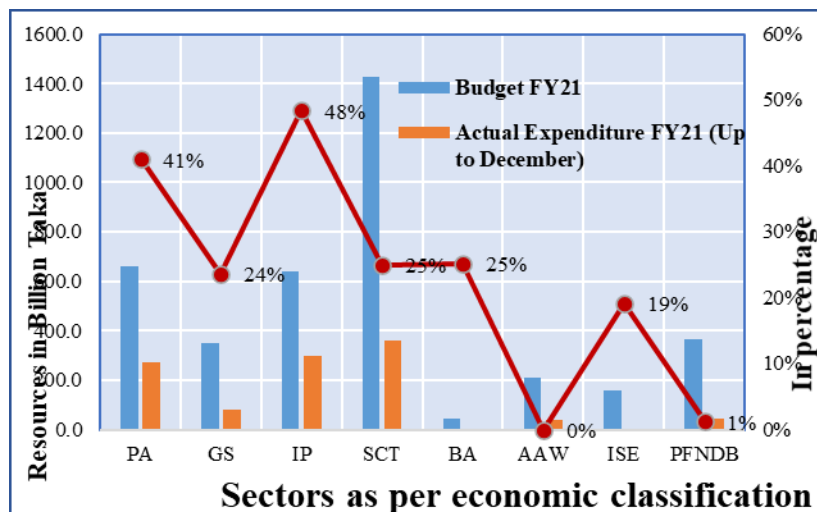
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY21), actual spending (operating) up to December is 30.1 percent of the budget estimate, which was 33.2 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

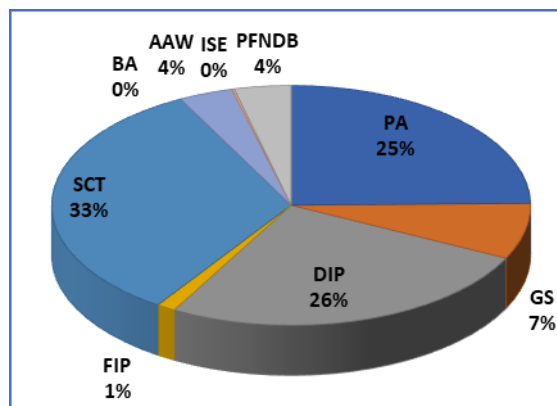
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 December 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 December 2021)**



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



Up to December 2021, utilization rate of total operating expenditure is 30.1 percent. For some categories, like subsidies and current transfer (33%), DIP (26%) and Pay and Allowances (25%) 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**<sup>3</sup> is shown in **Table 3**.

- Up to December 2020, actual expenditure is 16.19 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 19.62 percent of the budget;
- During this period, RCRA (37.98) sector made the highest utilization of allocated resources followed by AFL (23.53%), HCS (22.87%), SSW (20.04%), LGRD (16.45%) and Fuel & Energy (16.27%).
- Some of the sectors with large allocation like IES, Defence, Public Order & Safety and Health showed a less-than-average performance.

<sup>3</sup>Development 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.

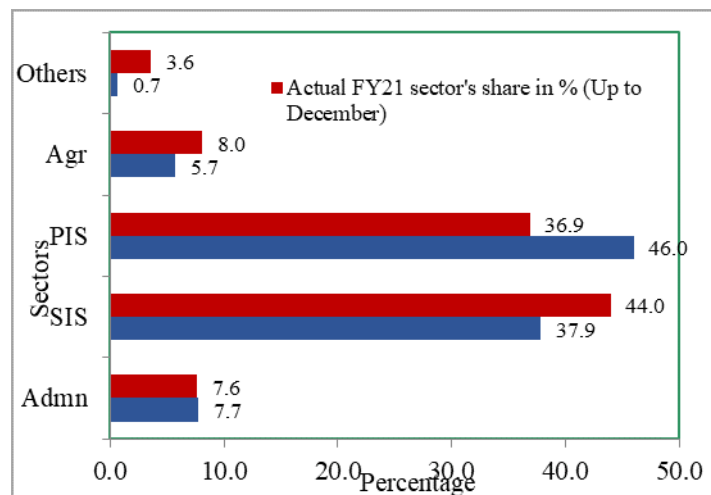
**Table 3: Allocation & Utilization Pattern of Development Expenditure**

(IN CRORE TAKA)

| Sectors      | Fiscal Year 2019-20 |                |                |                              |  |   | Fiscal Year 2020-21 |                              |   |                                 |  |  |
|--------------|---------------------|----------------|----------------|------------------------------|--|---|---------------------|------------------------------|---|---------------------------------|--|--|
|              | Budget FY20         | Revised FY20   | Actual FY20    | Actual FY20 (Up to December) | Sector's Share in Actual (Up to October) (%) | Actual FY20 as % of Revised Budget FY19 | Budget FY21         | Actual FY21 (Up to December) | Budget FY21 as % of Revised Budget FY20 | Budget FY21 as % of Actual FY20 | Actual FY21 (Up to December) as % of Budget FY21 | Actual FY21 sector's share in % (Up to December) |
| GPS          | 13,005              | 13,374         | 7,739          | 3,274                        | 7.10   | 57.86                                   | 12,495              | 2,385                        | 93.43                                   | 161.46                          | 19.09  | 6.85   |
| LGRD         | 32,627              | 35,211         | 27,497         | 8,123                        | 17.61  | 78.09                                   | 33,673              | 5,540                        | 95.63                                   | 122.46                          | 16.45  | 15.92  |
| Defence      | 1,480               | 1,550          | 58             | 6                            | 0.01   | 3.75                                    | 1,672               | 3                            | 107.88                                  | 2873.78                         | 0.18   | 0.01   |
| POS          | 4,241               | 3,697          | 1,974          | 261                          | 0.57   | 53.40                                   | 3,646               | 247                          | 98.63                                   | 184.71                          | 6.76   | 0.71   |
| Edu          | 38,266              | 36,316         | 27,587         | 6,302                        | 13.66  | 75.96                                   | 41,682              | 5,799                        | 114.78                                  | 151.09                          | 13.91  | 16.66  |
| Health       | 12,267              | 9,261          | 5,864          | 1,451                        | 3.15   | 63.32                                   | 12,500              | 1,443                        | 134.97                                  | 213.15                          | 11.54  | 4.14   |
| SSW          | 5,781               | 6,259          | 4,430          | 571                          | 1.24   | 70.78                                   | 6,650               | 1,333                        | 106.25                                  | 150.12                          | 20.04  | 3.83   |
| HCS          | 4,977               | 5,833          | 3,947          | 1,020                        | 2.21   | 67.67                                   | 5,193               | 1,188                        | 89.04                                   | 131.57                          | 22.87  | 3.41   |
| RCRA         | 1,834               | 2,095          | 1,348          | 648                          | 1.40   | 64.37                                   | 2,142               | 813                          | 102.24                                  | 158.84                          | 37.98  | 2.34   |
| FE           | 27,930              | 26,049         | 26,036         | 7,086                        | 15.36  | 99.95                                   | 26,640              | 4,424                        | 102.27                                  | 102.32                          | 16.61  | 12.71  |
| AFL          | 11,347              | 10,849         | 7,835          | 2,638                        | 5.72   | 72.21                                   | 11,868              | 2,793                        | 109.39                                  | 151.48                          | 23.53  | 8.02   |
| IES          | 2,723               | 2,826          | 2,070          | 598                          | 1.30   | 73.24                                   | 2,644               | 430                          | 93.56                                   | 127.75                          | 16.27  | 1.24   |
| TC           | 55,209              | 49,028         | 44,605         | 14,148                       | 30.67  | 90.98                                   | 54,239              | 8,411                        | 110.63                                  | 121.60                          | 15.51  | 24.16  |
| <b>Total</b> | <b>211,687</b>      | <b>202,348</b> | <b>160,989</b> | <b>46,126</b>                | <b>100.00</b>                                | <b>79.56</b>                            | <b>215,045</b>      | <b>34,809</b>                | <b>106.27</b>                           | <b>133.58</b>                   | <b>16.19</b>                                     | <b>100.00</b>                                    |

## 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, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to December 2020, the maximum share of spending went to Social Infrastructure (44 percent) followed by physical infrastructure (36.9 percent) and Agriculture (8%).

## 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 COLLECTION<sup>4</sup>

#### 3.1 TOTAL REVENUE

Following table shows revenue collection position up to October, 2020:

**Table 4: Revenue Collection Position**

(In Crore Taka)

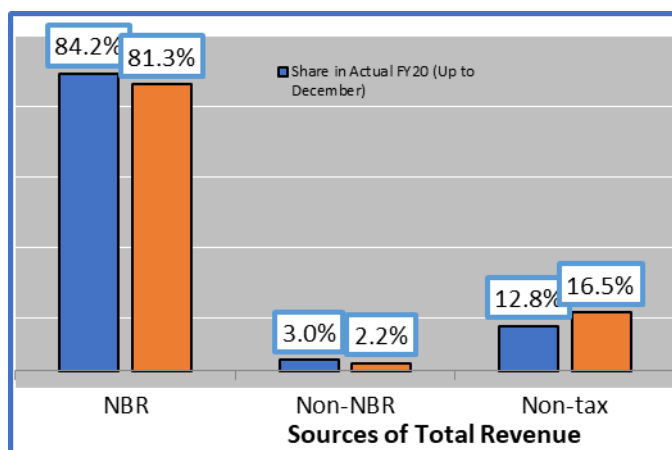
|                                     | Fiscal Year 2019-20 |                |             |                        |                              | Fiscal Year 2020-21 |                        |                              |  |
|-------------------------------------|---------------------|----------------|-------------|------------------------|------------------------------|---------------------|------------------------|------------------------------|--|
|                                     | Budget FY20         | Revised Budget | Actual FY20 | Actual FY20 (December) | Actual FY20 (Up to December) | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) | Actual (Up to December) as percentage of Budget FY20 |
| <b>Tax Revenue (a+b)</b>            | 340,101             | 313,069        | 220,780     | 20,494                 | 106,835                      | 344,997             | 21,707                 | 111,124                      | 32.2   |
| a. NBR                              | 325,600             | 300,501        | 214,836     | 19,797                 | 103,182                      | 329,998             | 21,148                 | 108,153                      | 32.8   |
| a.1 Income                          | 113,912             | 102,894        | 75,342      | 7,746                  | 37,390                       | 103,944             | 8,189                  | 35,465                       | 34.1   |
| a.2 VAT                             | 123,068             | 109,846        | 79,929      | 6,687                  | 37,354                       | 125,161             | 7,484                  | 42,964                       | 34.3   |
| a.3 Import                          | 48,153              | 47,136         | 32,530      | 3,022                  | 15,042                       | 57,815              | 3,003                  | 16,247                       | 28.1   |
| a.4 Export duty                     | 36,498              | 33,684         | 23,721      | 2,150                  | 12,255                       | 37,807              | 2,361                  | 13,064                       | 34.6   |
| a.5 Excise                          | 54                  | 49             | 77          | 0                      | 1                            | 55                  | 0                      | 0                            | 0.1  |
| a.6 Supplementary Duty              | 2,239               | 5,345          | 2,297       | 88                     | 568                          | 3,686               | 57                     | 268                          | 7.3  |
| a.7 Other Taxes                     | 1,677               | 1,547          | 940         | 103                    | 571                          | 1,530               | 54                     | 144                          | 9.4  |
| b. Non-NBR                          | 14,501              | 12,567         | 5,943       | 697                    | 3,653                        | 14,999              | 559                    | 2,971                        | 19.8   |
| c. Non-tax Revenue                  | 37,707              | 35,001         | 42,282      | 1,588                  | 15,674                       | 33,002              | 2,233                  | 21,979                       | 66.6   |
| <b>Total Revenue (a + b + c)</b>    | 377,808             | 348,070        | 263,062     | 22,082                 | 122,509                      | 377,999             | 23,940                 | 133,104                      | 35.2   |
| d. Tax-GDP Ratio (base 2005-06)     | 13.38               | 12.31          | 8.68        | 0.81                   | 4.20                         | 11.95               | 0.75                   | 3.85                         | -  |
| e. Revenue-GDP ratio (base 2005-06) | 14.86               | 13.69          | 10.35       | 0.87                   | 4.82                         | 13.10               | 0.83                   | 4.61                         | -  |

- **Total revenue** collection in FY20 was 0.8 percent of GDP and 35 percent of the revised budget target.
- Up to December 2020, total revenue collection scaled up by 8.4 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 35.2 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 43.7 percent higher than the actual collection in FY20.

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

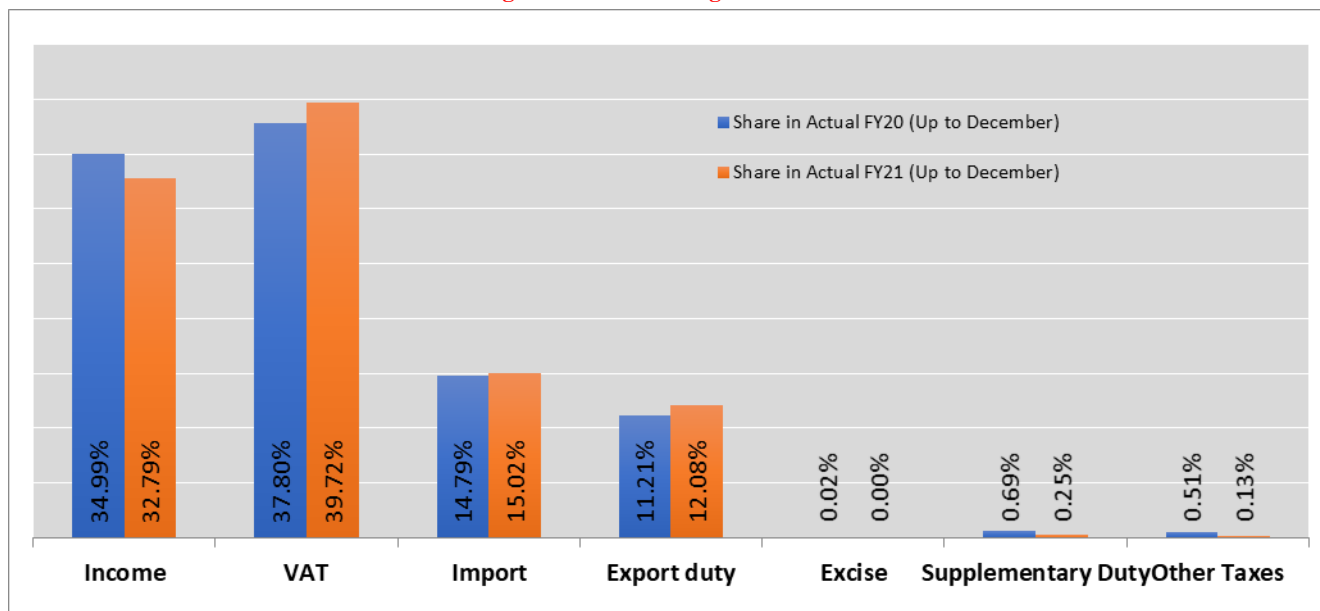
- Major share of the government revenue comes from NBR sources (81.3 percent up to December 2020).
- Growth rates of NBR and Non-NBR tax revenue are 4.8 percent and -18.67 percent respectively. On the other hand, non-tax revenue collection grew by 40.22 percent compared to the corresponding period of the previous fiscal year (FY20).
- For tax and non-tax revenue, achievements as to the annual target were 32.2 and 66.6 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 8.5 percent higher than the revised budget of FY20 and 43.7 percent higher than the actual collection of the FY20.

- In FY21, up to December 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 32.79 percent from Income Tax, 39.72 percent was collected from VAT, 15.02 percent from Import Duty, 12.08 percent from Export Duty and the rest from Excise, Supplementary Duties and other Taxes.

## 4.0 Budget Deficit<sup>5</sup>

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 December | Accounts 2019-20 up to December |
|---|---------------|----------|-------------------|------------------|---------------|----------------|-------------------|---------------------------------|---------------------------------|
|   | Budget        | Revised  | Accounts December |                  | Budget        | Revised Budget | Accounts December |                                 |                                 |
| Revenues  | 377,811       | 348,069  | 22,081            | 263,062          | 378,002       | 0              | 23,941            | 122,509                         | 133,106                         |
| Tax Revenue   | 340,104       | 313,070  | 20,494            | 220,780          | 344,999       | 0              | 21,707            | 106,835                         | 111,125                         |
| Non-Tax Revenue                                     | 37,710        | 35,002   | 1,588             | 42,282           | 33,002        | 0              | 2,233             | 15,674                          | 21,980                          |
| Foreign Grants                                      | 4,168         | 3,454    | 0                 | 1,957            | 4,013         | 0              | 13                | 1                               | 26                              |
| Revenue and Foreign Grants                          | 381,980       | 351,523  | 22,081            | 265,019          | 382,014       | 0              | 23,954            | 122,510                         | 133,131                         |
| Operating Expenditure                               | 310,263       | 295,280  | 20,919            | 251,338          | 348,180       | 0              | 16,516            | 109,041                         | 104,940                         |
| Net Outlay for Food Account Operation               | 308           | 654      | 125               | 2,326            | 567           | 0              | 120               | 4,176                           | 2,863                           |
| Loans & Advances (Net)                              | 937           | 3,294    | -7                | 1,207            | 4,210         | 0              | -84               | -1,083                          | -1,098                          |
| Development Expenditure                             | 211,683       | 202,349  | 11,401            | 160,652          | 215,043       | 0              | 8,057             | 46,126                          | 34,809                          |
| Development Program financed from Revenue Budget    | 1,463         | 1,833    | 21                | 1,617            | 2,522         | 0              | 20                | 76                              | 59                              |
| Non-ADP Project                                     | 5,315         | 4,846    | 1,359             | 3,343            | 4,722         | 0              | 566               | 1,729                           | 942                             |
| Annual Development Programme                        | 202,721       | 192,921  | 9,936             | 154,238          | 205,145       | 0              | 7,158             | 44,184                          | 33,300                          |
| Non-ADP FFW and Transfer                            | 2,184         | 2,748    | 86                | 1,455            | 2,654         | 0              | 313               | 137                             | 508                             |
| Total Expenditure                                   | 523,191       | 501,577  | 32,439            | 415,523          | 567,999       | 0              | 24,607            | 158,260                         | 141,514                         |
| Overall Balance (Including Grants)                  | -141,211      | -150,053 | -10,358           | -150,504         | -185,985      | 0              | -654              | -35,750                         | -8,383                          |
| Overall Balance (Excluding Grants)                  | -145,380      | -153,507 | -10,358           | -152,460         | -189,997      | 0              | -667              | -35,751                         | -8,408                          |
| (In percent of GDP 2005-06 base) (Including grants) | -4.89         | -5.35    | -0.37             | -5.36            | -5.86         | 0.00           | -0.02             | -1.27                           | -0.26                           |
| (In percent of GDP 2005-06 base) (Excluding grants) | -5.04         | -5.47    | -0.37             | -5.43            | -5.99         | 0.00           | -0.02             | -1.27                           | -0.27                           |

- In FY20, actual budget deficit (excluding grants) as percentage of GDP was 5.04 percent. Including grants it was 4.89 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;

<sup>5</sup>Budget deficit is calculated using the guidelines of the IMF.

- For FY21, actual overall balance up to December, 2020 (excluding grants) witnesses a negative value which was 0.27 percent of GDP.

## 5.0 Financing

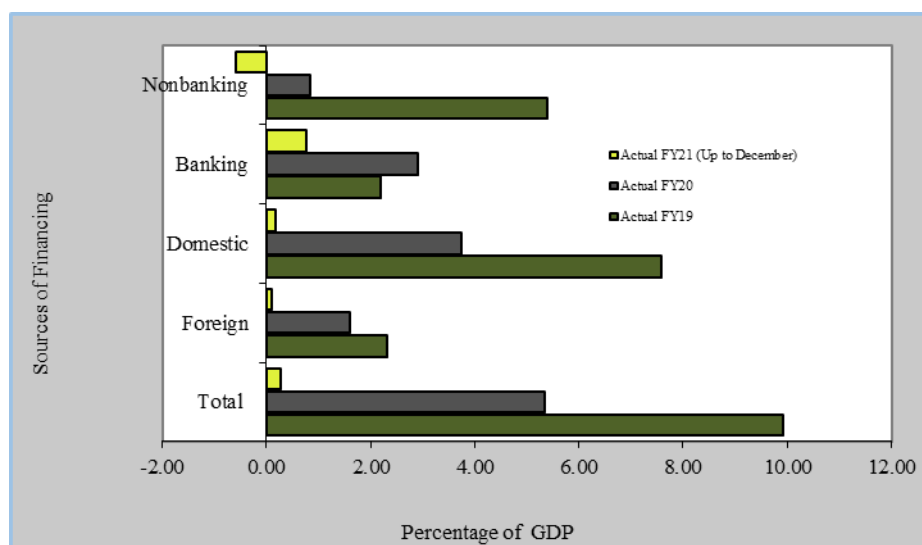
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

*(In crore taka)*

| Description                                    | Fiscal Year: 2019-20 |           |                   |               | Fiscal Year: 2020-21 |                |                   | Accounts FY20 up to December |                              |
|--|----------------------|-----------|-------------------|---------------|----------------------|----------------|-------------------|------------------------------|------------------------------|
|  | Budget               | Revised   | Accounts December | Accounts FY20 | Budget               | Revised Budget | Accounts December | Accounts FY20 up to December | Accounts FY21 up to December |
| <b>1.0 Foreign Borrowing-Net</b>               | 63,848               | 52,709    | 515               | 45,116        | 76,004               | 0              | 341               | -327                         | 3,022                        |
| <b>1.1 Foreign Borrowing</b>                   | 75,390               | 63,659    | 1,839             | 57,085        | 88,824               | 0              | 341               | 5,900                        | 6,228                        |
| <b>1.2 Amortization</b>                        | -11,542              | -10,950   | -1,323            | -11,968       | -12,820              | 0              | 0                 | -6,226                       | -3,206                       |
| <b>2.0 Domestic Borrowing</b>                  | 77,363               | 97,345    | 9,841             | 105,083       | 109,983              | 0              | 312               | 36,073                       | 5,388                        |
| <b>2.1 Borrowing from Banking System (Net)</b> | 47,364               | 82,421    | 7,982             | 81,718        | 84,980               | 0              | 7,888             | 48,182                       | 24,164                       |
| <b>2.1.1 Long-Term Debt (Net)</b>              | 28,094               | 59,986    | 4,055             | 57,930        | 53,654               | 0              | 9,499             | 23,010                       | 34,735                       |
| <b>2.1.2 Short-Term Debt (Net)</b>             | 19,270               | 22,435    | 3,927             | 23,788        | 31,326               | 0              | -1,612            | 25,172                       | -10,571                      |
| <b>2.2 Non-Bank Borrowing (Net)</b>            | 30,000               | 14,924    | 1,859             | 23,365        | 25,003               | 0              | -7,576            | -12,109                      | -18,776                      |
| <b>2.2.1 National Savings Schemes (Net)</b>    | 27,000               | 11,924    | -338              | 15,089        | 20,000               | 0              | 1,811             | 5,972                        | 21,313                       |
| <b>2.2.2 Others</b>                            | 3,000                | 3,000     | 2,197             | 8,276         | 5,003                | 0              | -9,387            | -18,081                      | -40,089                      |
| <b>Total - Financing :</b>                     | 141,211              | 150,054   | 10,356            | 35,746        | 185,987              | 0              | 653               | 35,746                       | 8,410                        |
| <b>GDP</b>                                     | 2,885,872            | 2,805,700 | 2,805,700         | 2,805,700     | 3,171,800            | 3,171,800      | 3,171,800         | 2,805,700                    | 3,171,800                    |
| (In percent of GDP) :                          | 4.89                 | 5.35      | 0.37              | 1.27          | 5.86                 | 0.00           | 0.02              | 0.37                         | 0.27                         |

**Figure 8: Sources of Financing Deficit**



For FY21, up to December, 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 (December) | Actual FY20 Up to December, 2019 | Actual FY2020 | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) |
| General Public Services                   | 83,467              | 67,027              | 1,674                  | 13,890                           | 31,522        | 100,665             | 3,015                  | 18,625                       |
| LGRD                                      | 5,259               | 5,262               | 200                    | 1,406                            | 4,367         | 5,899               | 327                    | 1,605                        |
| Defence                                   | 30,621              | 31,100              | 2,247                  | 14,745                           | 32,363        | 32,755              | 453                    | 10,332                       |
| Public Order and safety                   | 23,397              | 23,745              | 1,128                  | 8,768                            | 21,443        | 25,023              | 1,350                  | 8,855                        |
| Education & technology                    | 41,224              | 40,724              | 2,874                  | 18,262                           | 38,378        | 44,079              | 2,478                  | 18,635                       |
| Health                                    | 13,465              | 14,431              | 760                    | 4,510                            | 11,291        | 16,747              | 870                    | 5,158                        |
| Social Security and Welfare               | 23,677              | 24,185              | 2,265                  | 6,165                            | 19,655        | 24,950              | 530                    | 4,469                        |
| Housing                                   | 1,626               | 1,613               | 59                     | 310                              | 1,402         | 1,744               | 60                     | 298                          |
| Recreation, Culture and Religious Affairs | 2,557               | 2,644               | 181                    | 1,128                            | 2,444         | 2,649               | 125                    | 857                          |
| Fuel and Energy                           | 120                 | 105                 | 3,182                  | 6,004                            | 7,861         | 119                 | 5                      | 34                           |
| Agriculture                               | 17,004              | 16,168              | 756                    | 3,288                            | 13,998        | 18,113              | 1,262                  | 4,052                        |
| Industrial & Economic Services            | 1,168               | 1,153               | 54                     | 478                              | 1,003         | 1,295               | 46                     | 453                          |
| Transport and Communication               | 9,613               | 9,457               | 539                    | 2,792                            | 8,195         | 10,341              | 413                    | 1,996                        |
| Interest                                  | 57,070              | 57,664              | 5,000                  | 27,294                           | 57,414        | 63,801              | 5,580                  | 29,571                       |
| Total – Operating Revenue Expenditure     | 310,268             | 295,278             | 20,919                 | 109,041                          | 251,338       | 348,180             | 16,516                 | 104,940                      |

### 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 (December) | Actual FY20 (Up to December) | Actual FY20 | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) | Actual FY21 (Up to December) as % Budget FY21 |
| <b>Sub-total = GPS</b>            | 83,467              | 67,027              | 1,674                  | 13,890                       | 31,522      | 100,665             | 3,015                  | 18,625                       | 18.5  |
| Office of the President           | 24                  | 24                  | 1                      | 10                           | 19          | 27                  | 1                      | 9                            | 34.5  |
| Parliament                        | 327                 | 315                 | 16                     | 91                           | 215         | 332                 | 17                     | 88                           | 26.4  |
| Prime Minister's Office           | 564                 | 628                 | 41                     | 219                          | 1,061       | 621                 | 31                     | 238                          | 38.2  |
| Cabinet Division                  | 174                 | 232                 | 4                      | 34                           | 87          | 240                 | 4                      | 37                           | 15.5  |
| Election Commission               | 779                 | 573                 | 16                     | 125                          | 494         | 1,095               | 31                     | 138                          | 12.6  |
| Ministry of Public Administration | 2,469               | 2,475               | 132                    | 809                          | 1,812       | 2,774               | 83                     | 749                          | 27.0  |
| Public Service Commission         | 68                  | 68                  | 4                      | 32                           | 59          | 78                  | 8                      | 23                           | 28.9  |

| Ministries/Division                                | Fiscal Year 2019-20 |                     |                        |                              |             | Fiscal Year 2020-21 |                        |                              |   |
|--|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|---|
|  | Budget FY20         | Revised Budget FY20 | Actual FY20 (December) | Actual FY20 (Up to December) | Actual FY20 | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) | Actual FY21 (Up to December) as % Budget FY21 |
| Finance Division                                   | 74,511              | 58,145              | 1,221                  | 11,471                       | 24,922      | 90,544              | 2,600                  | 15,370                       | 17.0  |
| Internal Resources Division                        | 2,301               | 2,301               | 103                    | 475                          | 1,403       | 2,637               | 92                     | 507                          | 19.2  |
| Financial Institutions Division                    | 139                 | 109                 | 25                     | 61                           | 89          | 105                 | 16                     | 1,040                        | 993.4   |
| Economic Relations Division                        | 244                 | 291                 | 4                      | 27                           | 222         | 293                 | 114                    | 155                          | 52.7  |
| Planning Division/2                                | 88                  | 85                  | 9                      | 38                           | 73          | 90                  | 7                      | 33                           | 36.9  |
| Implementation, Monitoring and Evaluation Division | 54                  | 50                  | 2                      | 10                           | 44          | 56                  | 1                      | 9                            | 16.8  |
| Statistics and Informatics Division                | 225                 | 219                 | 16                     | 77                           | 169         | 259                 | 11                     | 70                           | 27.2  |
| Ministry of Foreign Affairs                        | 1,499               | 1,512               | 80                     | 413                          | 851         | 1,514               | 0                      | 160                          | 10.6  |
| <b>Sub-total = LGRD</b>                            | 5,259               | 5,262               | 200                    | 1,406                        | 4,367       | 5,899               | 327                    | 1,605                        | 27.2  |
| Local Government Division                          | 4,322               | 4,317               | 170                    | 1,127                        | 3,759       | 4,881               | 310                    | 1,316                        | 27.0  |
| Rural Development and Co-operatives Division       | 584                 | 592                 | 25                     | 264                          | 571         | 648                 | 16                     | 272                          | 42.0  |
| Ministry of Chittagong Hill Tracts Affairs         | 353                 | 354                 | 5                      | 16                           | 37          | 371                 | 1                      | 16                           | 4.3   |
| <b>Sub-total = Defence</b>                         | 30,621              | 31,100              | 2,247                  | 14,745                       | 32,363      | 32,755              | 453                    | 10,332                       | 31.5  |
| Ministry of Defence - Defence Services             | 29,284              | 29,659              | 2,128                  | 14,195                       | 30,991      | 31,274              | 481                    | 9,844                        | 31.5  |
| Ministry of Defence - Others Services              | 1,298               | 1,310               | 117                    | 539                          | 1,334       | 1,440               | -27                    | 480                          | 33.4  |
| Armed Forces Division                              | 38                  | 131                 | 2                      | 11                           | 38          | 41                  | 0                      | 8                            | 20.0  |
| <b>Sub-total=POS</b>                               | 23,397              | 23,745              | 1,128                  | 8,768                        | 21,443      | 25,023              | 1,350                  | 8,855                        | 35.4  |
| Supreme Court                                      | 195                 | 199                 | 13                     | 73                           | 181         | 223                 | 12                     | 74                           | 33.1  |
| Law and Justice Division                           | 1,196               | 1,198               | 72                     | 459                          | 998         | 1,363               | 64                     | 491                          | 36.0  |
| Public Security Division                           | 19,757              | 20,137              | 916                    | 7,453                        | 18,356      | 20,765              | 1,211                  | 7,606                        | 36.6  |
| Legislative and Parliamentary Affairs Division     | 29                  | 31                  | 2                      | 13                           | 27          | 34                  | 1                      | 13                           | 38.9  |
| Anti Corruption Commission                         | 110                 | 113                 | 7                      | 39                           | 102         | 125                 | 6                      | 36                           | 28.4  |
| Security Services Division                         | 2,109               | 2,066               | 118                    | 732                          | 1,780       | 2,513               | 56                     | 635                          | 25.2  |
| <b>Sub-total = Edu</b>                             | 41,224              | 40,724              | 2,874                  | 18,262                       | 38,378      | 44,079              | 2,478                  | 18,635                       | 42.3  |
| Ministry of Primary and Mass Education             | 14,772              | 14,685              | 1,101                  | 6,733                        | 14,161      | 15,536              | 1,012                  | 6,964                        | 44.8  |
| Secondary and Higher Education Division            | 19,695              | 19,250              | 1,387                  | 8,976                        | 18,398      | 21,252              | 1,038                  | 8,923                        | 42.0  |
| Ministry of Science and Technology                 | 530                 | 530                 | 4                      | 239                          | 516         | 557                 | 7                      | 253                          | 45.4  |
| Information and Communication Technology Division  | 285                 | 305                 | 12                     | 73                           | 257         | 366                 | 48                     | 116                          | 31.7  |
| Technical and Madrasah Education Division          | 5,941               | 5,952               | 370                    | 2,241                        | 5,045       | 6,368               | 373                    | 2,379                        | 37.4  |
| <b>Sub-total = Health</b>                          | 13,465              | 14,431              | 760                    | 4,510                        | 11,291      | 16,747              | 870                    | 5,158                        | 30.8  |
| Health Services Division                           | 10,008              | 10,944              | 523                    | 3,240                        | 8,472       | 12,830              | 597                    | 3,830                        | 29.9  |
| Medical Education and Family Welfare Division      | 3,458               | 3,488               | 237                    | 1,270                        | 2,819       | 3,917               | 273                    | 1,328                        | 33.9  |
| <b>Sub-total = SSW</b>                             | 23,677              | 24,185              | 2,265                  | 6,165                        | 19,655      | 24,950              | 530                    | 4,469                        | 17.9  |

| Ministries/Division                                      | Fiscal Year 2019-20 |                     |                        |                              |             | Fiscal Year 2020-21 |                        |                              |   |
|--|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|---|
|  | Budget FY20         | Revised Budget FY20 | Actual FY20 (December) | Actual FY20 (Up to December) | Actual FY20 | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) | Actual FY21 (Up to December) as % Budget FY21 |
| Ministry of Social Welfare                               | 6,555               | 6,633               | 1,466                  | 2,851                        | 6,480       | 7,519               | 53                     | 1,671                        | 22.2  |
| Ministry of Women and Children Affairs                   | 3,101               | 3,125               | 83                     | 202                          | 1,248       | 3,183               | 18                     | 177                          | 5.6   |
| Ministry of Food   | 3,614               | 4,046               | 2                      | 18                           | 3,904       | 4,883               | 12                     | 27                           | 0.5   |
| Ministry of Disaster Management and Relief               | 6,418               | 6,449               | 450                    | 1,236                        | 4,279       | 5,345               | 239                    | 1,050                        | 19.6  |
| Ministry of Liberation Affairs                           | 3,989               | 3,933               | 264                    | 1,858                        | 3,745       | 4,020               | 208                    | 1,544                        | 38.4  |
| <b>Sub-total = HCS</b>                                   | 1,626               | 1,613               | 59                     | 310                          | 1,402       | 1,744               | 60                     | 298                          | 17.1  |
| Ministry of Housing and Public Works                     | 1,626               | 1,613               | 59                     | 310                          | 1,402       | 1,744               | 60                     | 298                          | 17.1  |
| <b>Sub-total = RCRA</b>                                  | 2,557               | 2,644               | 181                    | 1,128                        | 2,444       | 2,649               | 125                    | 857                          | 32.4  |
| Ministry of Information                                  | 704                 | 745                 | 42                     | 320                          | 670         | 777                 | 40                     | 311                          | 40.1  |
| Ministry of Cultural Affairs                             | 315                 | 322                 | 10                     | 127                          | 304         | 358                 | 6                      | 106                          | 29.6  |
| Ministry of Religious Affairs                            | 263                 | 276                 | 5                      | 84                           | 238         | 268                 | 21                     | 64                           | 23.9  |
| Ministry of Youth and Sports                             | 1,274               | 1,301               | 125                    | 597                          | 1,232       | 1,245               | 59                     | 376                          | 30.2  |
| <b>Sub-total = FE</b>                                    | 120                 | 105                 | 3,182                  | 6,004                        | 7,861       | 119                 | 5                      | 34                           | 29.0  |
| Energy and Mineral Resources Division                    | 70                  | 63                  | 1,504                  | 1,521                        | 1,548       | 69                  | 4                      | 22                           | 31.7  |
| Power Division   | 50                  | 42                  | 1,678                  | 4,483                        | 6,313       | 49                  | 1                      | 12                           | 25.0  |
| <b>Sub-total = Agr</b>                                   | 17,004              | 16,168              | 756                    | 3,288                        | 13,998      | 18,113              | 1,262                  | 4,052                        | 22.4  |
| Ministry of Agriculture/3                                | 12,119              | 11,087              | 201                    | 1,469                        | 9,811       | 12,893              | 1,024                  | 2,249                        | 17.4  |
| Ministry of Fisheries and Livestock                      | 1,297               | 1,503               | 81                     | 427                          | 960         | 1,581               | 75                     | 415                          | 26.3  |
| Ministry of Environment and Forest                       | 820                 | 816                 | 35                     | 191                          | 630         | 648                 | 61                     | 219                          | 33.8  |
| Ministry of Land   | 1,092               | 1,092               | 68                     | 439                          | 936         | 1,171               | 66                     | 446                          | 38.1  |
| Ministry of Water Resources                              | 1,676               | 1,671               | 371                    | 762                          | 1,661       | 1,820               | 36                     | 721                          | 39.6  |
| <b>Sub-total = IES</b>                                   | 1,168               | 1,153               | 54                     | 478                          | 1,003       | 1,295               | 46                     | 453                          | 35.0  |
| Ministry of Commerce                                     | 219                 | 213                 | 15                     | 75                           | 167         | 253                 | 14                     | 59                           | 23.1  |
| Ministry of Labour and Employment                        | 115                 | 114                 | 7                      | 40                           | 89          | 130                 | 8                      | 42                           | 32.3  |
| Ministry of Industries                                   | 338                 | 336                 | 3                      | 163                          | 326         | 381                 | 4                      | 172                          | 45.3  |
| Ministry of Expatriates' Welfare and Overseas Employment | 296                 | 296                 | 20                     | 120                          | 247         | 325                 | 11                     | 102                          | 31.3  |
| Ministry of Textiles and Jute                            | 199                 | 194                 | 9                      | 80                           | 175         | 206                 | 8                      | 78                           | 38.1  |
| <b>Sub-total = TC</b>                                    | 9,613               | 9,457               | 539                    | 2,792                        | 8,195       | 10,341              | 413                    | 1,996                        | 19.3  |
| Road Transport and Highways Division                     | 4,111               | 4,089               | 258                    | 835                          | 3,357       | 4,616               | 330                    | 1,154                        | 25.0  |
| Ministry of Railways                                     | 3,664               | 3,540               | 206                    | 1,150                        | 3,037       | 3,835               | 1                      | 5                            | 0.1   |
| Ministry of Shipping                                     | 719                 | 724                 | 4                      | 306                          | 697         | 734                 | 4                      | 336                          | 45.8  |
| Ministry of Civil Aviation and Tourism                   | 51                  | 52                  | 1                      | 15                           | 50          | 55                  | 1                      | 10                           | 19.1  |
| Posts and Telecommunications Division                    | 1,064               | 1,049               | 70                     | 485                          | 1,052       | 1,096               | 77                     | 489                          | 44.7  |
| Bridges Division   | 3                   | 4                   | 0                      | 1                            | 3           | 6                   | 0                      | 1                            | 19.8  |
| <b>Sub-total = Interest</b>                              | 57,070              | 57,664              | 5,000                  | 27,294                       | 57,414      | 63,801              | 5,580                  | 29,571                       | 46.3  |

| Ministries/Division                        | Fiscal Year 2019-20 |                     |                        |                              |             | Fiscal Year 2020-21 |                        |                              |   |
|--|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|---|
|  | Budget FY20         | Revised Budget FY20 | Actual FY20 (December) | Actual FY20 (Up to December) | Actual FY20 | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) | Actual FY21 (Up to December) as % Budget FY21 |
| Domestic                                   | 52,797              | 52,796              | 4,630                  | 25,107                       | 53,096      | 58,253              | 5,580                  | 28,185                       | 48.4  |
| Foreign                                    | 4,273               | 4,868               | 370                    | 2,186                        | 4,318       | 5,548               | 0                      | 1,386                        | 25.0  |
| <b>Total Operating Revenue Expenditure</b> | 310,268             | 295,278             | 20,919                 | 109,041                      | 251,338     | 348,180             | 16,516                 | 104,940                      | 30.1  |

### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

| Description   | Budget FY20 | Revised Budget FY20 | Actual FY20 | Actual FY20 (Up to December) | Budget FY21 (crore taka) | Actual FY21 Up to December (crore taka) | Actual FY21 (Up to December) As % of Budget FY19 | Actual FY21 (Up to December) as % of Budget FY21 |
|---|-------------|---------------------|-------------|------------------------------|--------------------------|---|--|--|
| Pay and Allowances  | 60,109      | 61,108              | 55,483      | 27,126                       | 65,860                   | 27,009                                  | 45.1   | 41.0   |
| Pay of Officers   | 8,254       | 9,106               | 7,770       | 3,801                        | 10,486                   | 4,169                                   | 46.0   | 39.8   |
| Pay of Establishment  | 23,755      | 23,460              | 22,076      | 10,904                       | 24,756                   | 10,567                                  | 45.9   | 42.7   |
| Allowances  | 28,100      | 28,543              | 25,636      | 12,421                       | 30,618                   | 12,273                                  | 44.2   | 40.1   |
| Goods and Services  | 31,828      | 32,435              | 28,435      | 9,730                        | 34,744                   | 8,215                                   | 30.6   | 23.6   |
| Supplies and Services   | 23,759      | 24,298              | 19,929      | 7,114                        | 25,502                   | 6,419                                   | 29.9   | 25.2   |
| Repairs Maintenance and Rehabilitation                          | 8,069       | 8,137               | 8,506       | 2,616                        | 9,242                    | 1,796                                   | 32.4   | 19.4   |
| Interest Payments   | 57,068      | 57,663              | 57,414      | 27,294                       | 63,799                   | 29,571                                  | 47.8   | 46.4   |
| Domestic  | 52,795      | 52,795              | 53,096      | 25,107                       | 58,251                   | 28,185                                  | 47.6   | 48.4   |
| Foreign   | 4,273       | 4,868               | 4,318       | 2,186                        | 5,548                    | 1,386                                   | 51.2   | 25.0   |
| Subsidies and Incentives and Current Transfers                  | 124,251     | 122,083             | 91,619      | 39,116                       | 142,751                  | 35,966                                  | 31.5   | 25.2   |
| Subsidies and Incentives  | 33,457      | 31,981              | 29,233      | 11,256                       | 38,648                   | 6,453                                   | 33.6   | 16.7   |
| Grants in Aid   | 50,699      | 51,500              | 43,124      | 19,483                       | 63,195                   | 18,313                                  | 38.4   | 29.0   |
| Pensions and Gratuities   | 27,117      | 27,088              | 16,174      | 8,222                        | 27,637                   | 8,317                                   | 30.3   | 30.1   |
| Others  | 2,593       | 1,129               | 753         | 155                          | 2,886                    | 1,053                                   | 6.0  | 36.5   |
| 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  |
| <b>Total - Operating Recurrent Expenditure (A)</b>              | 277,934     | 274,906             | 232,951     | 103,267                      | 311,690                  | 100,762                                 | 37.2   | 32.3   |
| Acquisition of Assets and Works (B)                             | 17,846      | 18,829              | 17,978      | 5,770                        | 20,797                   | 3,993                                   | 32.3   | 19.2   |
| Acquisition of Assets   | 16,716      | 17,756              | 17,111      | 5,521                        | 19,403                   | 3,862                                   | 33.0   | 19.9   |
| Acquisition of Land   | 1,130       | 1,073               | 867         | 249                          | 1,394                    | 131                                     | 22.0   | 9.4  |
| <b>Total - Augmented Operating Recurrent Expenditure (A+B):</b> | 295,780     | 293,735             | 250,929     | 109,036                      | 332,488                  | 104,754                                 | 36.9   | 31.5   |
| Investments in Shares and Equities (C)                          | 14,482      | 1,499               | 409         | 5                            | 15,648                   | 186                                     | 0.0  | 1.2  |
| Share Capital   | 14,482      | 1,499               | 409         | 5                            | 15,648                   | 186                                     | 0.0  | 1.2  |

| Description  | Budget FY20 | Revised Budget FY20 | Actual FY20 | Actual FY20 (Up to December) | Budget FY21 (crore taka) | Actual FY21 Up to December (crore taka) | Actual FY21 (Up to December) As % of Budget FY19 | Actual FY21 (Up to December) as % of Budget FY21 |
|--|-------------|---------------------|-------------|------------------------------|--------------------------|---|--|--|
| <b>Total - Operating Capital Expenditure (B+C)</b>   | 32,328      | 20,328              | 18,387      | 5,775                        | 36,445                   | 4,178                                   | 17.9   | 11.5   |
| <b>Total -Operating Expenditure (Excluding Loan &amp; Advances, Domestic &amp; Foreign Debt, Food Operation) (A+B+C) :</b> | 310,262     | 295,234             | 251,338     | 109,041                      | 348,136                  | 104,940                                 | 35.1   | 30.1   |

#### 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 (December) | Actual FY20 (Up to December) | Actual FY20      | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) | Actual FY21 (Up to December) as % of Revised Budget FY20 | Actual FY21 (Up to December) as % Budget FY21 |
| <b>Sub-total = GPS</b>                            | <b>13,004.64</b>    | <b>13,374.13</b>    | <b>1,543.91</b>        | <b>3,274.22</b>              | <b>7,738.69</b>  | <b>12,494.85</b>    | <b>1,240.11</b>        | <b>2,385.19</b>              | <b>24.48</b>   | <b>19.09</b>                                  |
| 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            | 155.42                 | 296.91                       | 2,193.94         | 3,217.18            | 283.87                 | 831.55                       | 9.53   | 25.85   |
| Cabinet Division                                  | 66.97               | 68.73               | 1.05                   | 5.99                         | 9.57             | 18.56               | 0.08                   | 0.23                         | 8.72   | 1.24  |
| Election Commission                               | 1,141.23            | 1,646.22            | 4.61                   | 1,125.91                     | 1,396.45         | 621.57              | 123.98                 | 262.04                       | 68.39  | 42.16   |
| Ministry of Public Administration                 | 394.00              | 304.63              | 11.88                  | 47.13                        | 211.59           | 518.29              | 8.40                   | 49.21                        | 15.47  | 9.49  |
| Public Service Commission                         | 34.43               | 52.53               | 0.83                   | 3.46                         | 31.54            | 26.73               | 0.28                   | 0.45                         | 6.59   | 1.68  |
| Finance Division                                  | 3,326.37            | 2,809.72            | 802.61                 | 912.25                       | 1,424.33         | 3,809.77            | 453.33                 | 463.97                       | 32.47  | 12.18   |
| Internal Resources Division (IRD)                 | 597.82              | 230.52              | 1.16                   | 4.77                         | 35.19            | 456.40              | 4.54                   | 7.07                         | 2.07   | 1.55  |
| Financial Institutions Division                   | 2,902.59            | 2,853.85            | 563.18                 | 848.87                       | 2,042.07         | 2,274.29            | 333.68                 | 725.48                       | 29.74  | 31.90   |
| Economic Relations Division                       | 66.08               | 81.88               | 0.48                   | 5.70                         | 70.79            | 57.48               | 1.04                   | 3.94                         | 6.96   | 6.85  |
| Planning Division/2                               | 1,143.31            | 1,526.37            | 0.63                   | 9.31                         | 45.42            | 1,157.90            | 17.17                  | 20.18                        | 0.61   | 1.74  |
| Implementation Monitoring and Evaluation Division | 95.18               | 152.56              | 0.32                   | 0.38                         | 71.81            | 92.57               | 0.01                   | 1.36                         | 0.25   | 1.46  |
| Statistics and Informatics Division               | 150.03              | 446.89              | 0.89                   | 5.50                         | 172.75           | 124.46              | 4.76                   | 9.73                         | 1.23   | 7.82  |
| Ministry of Foreign Affairs                       | 121.47              | 84.65               | 0.85                   | 8.04                         | 33.24            | 118.82              | 9.00                   | 10.00                        | 9.50   | 8.42  |
| <b>Sub-total = LGRD</b>                           | <b>32,626.77</b>    | <b>35,211.40</b>    | <b>1,974.08</b>        | <b>8,122.91</b>              | <b>27,497.40</b> | <b>33,673.49</b>    | <b>1,356.45</b>        | <b>5,540.36</b>              | <b>23.07</b>   | <b>16.45</b>                                  |
| Local Government Division                         | 29,920.66           | 32,732.07           | 1,854.37               | 7,178.55                     | 25,520.61        | 31,221.32           | 1,210.10               | 4,974.07                     | 21.93  | 15.93   |
| Rural Development and Co-operatives Division      | 1,864.78            | 1,637.16            | 70.17                  | 712.65                       | 1,293.37         | 1,587.72            | 46.48                  | 367.76                       | 43.53  | 23.16   |
| Ministry of Chittagong Hill Tracts Affairs        | 841.33              | 842.17              | 49.54                  | 231.72                       | 683.41           | 864.45              | 99.86                  | 198.53                       | 27.51  | 22.97   |
| <b>Sub-total = Defence</b>                        | <b>1,479.94</b>     | <b>1,550.34</b>     | <b>0.33</b>            | <b>5.59</b>                  | <b>58.20</b>     | <b>1,672.47</b>     | <b>0.29</b>            | <b>2.96</b>                  | <b>0.36</b>  | <b>0.18</b>                                   |
| Ministry of Defence - Defence Services            | 1,479.94            | 1,550.34            | 0.33                   | 5.59                         | 58.20            | 1,672.47            | 0.29                   | 2.96                         | 0.36   | 0.18  |
| <b>Sub-total=POS</b>                              | <b>4,241.32</b>     | <b>3,696.75</b>     | <b>106.48</b>          | <b>260.69</b>                | <b>1,973.94</b>  | <b>3,646.13</b>     | <b>54.26</b>           | <b>246.50</b>                | <b>7.05</b>  | <b>6.76</b>                                   |
| Law and Justice Division                          | 453.50              | 435.00              | 24.03                  | 47.80                        | 226.92           | 375.67              | 10.38                  | 45.67                        | 10.99  | 12.16   |
| Public Security Division                          | 2,166.45            | 2,080.31            | 46.16                  | 119.15                       | 1,000.21         | 1,895.23            | 27.11                  | 79.13                        | 5.73   | 4.18  |

| Ministry/Divisions                                | Fiscal Year 2019-20 |                     |                        |                              |                  | Fiscal Year 2020-21 |                        |                              |  |   |
|---|---------------------|---------------------|------------------------|------------------------------|------------------|---------------------|------------------------|------------------------------|--|---|
|   | Budget FY20         | Revised Budget FY20 | Actual FY20 (December) | Actual FY20 (Up to December) | Actual FY20      | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) | Actual FY21 (Up to December) as % of Revised Budget FY20 | Actual FY21 (Up to December) as % Budget FY21 |
| Legislative and Parliamentary Affairs Division    | 6.45                | 2.84                | 0.06                   | 0.51                         | 1.90             | 5.71                | 0.73                   | 1.59                         | 18.01  | 27.81   |
| Anti Corruption Commission                        | 30.17               | 9.72                | 0.04                   | 0.73                         | 4.07             | 24.56               | 1.20                   | 1.37                         | 7.52   | 5.56  |
| Security Services Division                        | 1,584.75            | 1,168.88            | 36.19                  | 92.50                        | 740.85           | 1,344.96            | 14.86                  | 118.75                       | 7.91   | 8.83  |
| <b>Sub-total = Edu</b>                            | <b>38,265.59</b>    | <b>36,316.02</b>    | <b>1,196.57</b>        | <b>6,301.96</b>              | <b>27,586.99</b> | <b>41,682.34</b>    | <b>811.59</b>          | <b>5,798.78</b>              | <b>17.35</b>   | <b>13.91</b>                                  |
| Ministry of Primary and Mass Education            | 9,270.00            | 9,016.24            | 229.65                 | 1,272.71                     | 6,298.88         | 9,403.55            | 288.41                 | 1,500.63                     | 14.12  | 15.96   |
| Secondary and Higher Education Division           | 9,928.67            | 9,149.51            | 730.88                 | 2,950.40                     | 7,468.86         | 11,865.23           | 206.72                 | 2,021.69                     | 32.25  | 17.04   |
| Ministry of Science and Technology                | 15,908.47           | 15,908.47           | 47.48                  | 1,524.77                     | 12,164.05        | 17,388.94           | 260.07                 | 1,701.79                     | 9.58   | 9.79  |
| Information and Communication Technology Division | 1,645.30            | 887.01              | 117.76                 | 364.25                       | 652.45           | 1,048.63            | 23.87                  | 237.97                       | 41.07  | 22.69   |
| Technical and Madrasah Education Division         | 1,513.15            | 1,354.79            | 70.81                  | 189.83                       | 1,002.74         | 1,975.99            | 32.52                  | 336.69                       | 14.01  | 17.04   |
| <b>Sub-total = Health</b>                         | <b>12,266.82</b>    | <b>9,260.85</b>     | <b>503.70</b>          | <b>1,451.48</b>              | <b>5,864.17</b>  | <b>12,499.58</b>    | <b>333.18</b>          | <b>1,442.68</b>              | <b>15.67</b>   | <b>11.54</b>                                  |
| Health Services Division                          | 9,936.80            | 7,667.39            | 464.55                 | 1,242.45                     | 4,961.21         | 10,053.86           | 289.56                 | 1,168.10                     | 16.20  | 11.62   |
| Medical Education and Family Welfare Division     | 2,330.02            | 1,593.46            | 39.15                  | 209.04                       | 902.96           | 2,445.72            | 43.62                  | 274.57                       | 13.12  | 11.23   |
| <b>Sub-total = SSW</b>                            | <b>5,780.74</b>     | <b>6,258.54</b>     | <b>199.39</b>          | <b>571.45</b>                | <b>4,429.60</b>  | <b>6,649.67</b>     | <b>492.48</b>          | <b>1,332.92</b>              | <b>9.13</b>  | <b>20.04</b>                                  |
| Ministry of Social Welfare                        | 325.95              | 261.41              | 9.61                   | 56.74                        | 191.33           | 402.01              | 10.74                  | 44.56                        | 21.70  | 11.08   |
| Ministry of Women and Children Affairs            | 647.80              | 664.15              | 21.06                  | 164.33                       | 360.80           | 676.29              | 20.52                  | 103.37                       | 24.74  | 15.28   |
| Ministry of Food                                  | 888.84              | 463.97              | 20.02                  | 41.33                        | 216.04           | 595.00              | 13.18                  | 64.24                        | 8.91   | 10.80   |
| Ministry of Disaster Management and Relief        | 3,453.84            | 4,654.23            | 140.43                 | 271.62                       | 3,478.74         | 4,491.37            | 432.73                 | 1,090.48                     | 5.84   | 24.28   |
| Ministry of Liberation Affairs                    | 464.31              | 214.78              | 8.27                   | 37.42                        | 182.69           | 485.00              | 15.29                  | 30.28                        | 17.42  | 6.24  |
| <b>Sub-total = HCS</b>                            | <b>4,977.01</b>     | <b>5,832.68</b>     | <b>244.38</b>          | <b>1,019.71</b>              | <b>3,947.20</b>  | <b>5,193.22</b>     | <b>246.96</b>          | <b>1,187.75</b>              | <b>17.48</b>   | <b>22.87</b>                                  |
| Ministry of Housing and Public Works              | 4,977.01            | 5,832.68            | 244.38                 | 1,019.71                     | 3,947.20         | 5,193.22            | 246.96                 | 1,187.75                     | 17.48  | 22.87   |
| <b>Sub-total = RCRA</b>                           | <b>1,834.05</b>     | <b>2,094.72</b>     | <b>78.64</b>           | <b>648.03</b>                | <b>1,348.32</b>  | <b>2,141.70</b>     | <b>66.25</b>           | <b>813.48</b>                | <b>30.94</b>   | <b>37.98</b>                                  |
| Ministry of Information                           | 285.26              | 171.25              | 7.10                   | 54.15                        | 118.75           | 262.56              | 2.24                   | 33.38                        | 31.62  | 12.71   |
| Ministry of Cultural Affairs                      | 260.17              | 178.72              | 25.21                  | 55.05                        | 117.29           | 220.86              | 34.44                  | 60.11                        | 30.80  | 27.21   |
| Ministry of Religious Affairs                     | 1,074.47            | 1,589.46            | 27.23                  | 486.59                       | 999.00           | 1,424.99            | 2.20                   | 663.82                       | 30.61  | 46.58   |
| Ministry of Youth and Sports                      | 214.15              | 155.29              | 19.11                  | 52.24                        | 113.28           | 233.29              | 27.38                  | 56.17                        | 33.64  | 24.08   |
| <b>Sub-total = FE</b>                             | <b>27,930.29</b>    | <b>26,048.85</b>    | <b>2,702.42</b>        | <b>7,086.19</b>              | <b>26,035.69</b> | <b>26,639.55</b>    | <b>853.41</b>          | <b>4,424.14</b>              | <b>27.20</b>   | <b>16.61</b>                                  |
| Energy and Mineral Resources Division             | 1,915.85            | 2,417.07            | 158.95                 | 325.63                       | 2,123.66         | 1,835.62            | 123.03                 | 341.69                       | 13.47  | 18.61   |
| Power Division                                    | 26,014.44           | 23,631.78           | 2,543.47               | 6,760.56                     | 23,912.03        | 24,803.93           | 730.38                 | 4,082.45                     | 28.61  | 16.46   |
| <b>Sub-total = Agr</b>                            | <b>11,347.32</b>    | <b>10,849.46</b>    | <b>522.62</b>          | <b>2,638.08</b>              | <b>7,834.75</b>  | <b>11,868.17</b>    | <b>473.97</b>          | <b>2,793.00</b>              | <b>24.32</b>   | <b>23.53</b>                                  |
| Ministry of Agriculture/3                         | 1,930.38            | 1,865.53            | 73.69                  | 476.93                       | 1,722.49         | 2,543.98            | 126.15                 | 639.04                       | 25.57  | 25.12   |
| Ministry of Fisheries and Livestock               | 1,634.90            | 1,028.47            | 32.31                  | 173.47                       | 657.78           | 1,611.80            | 31.21                  | 130.96                       | 16.87  | 8.13  |
| Ministry of Environment and Forest                | 676.02              | 260.47              | 9.78                   | 27.99                        | 197.83           | 598.74              | 10.64                  | 54.87                        | 10.75  | 9.16  |
| Ministry of Land                                  | 849.39              | 596.41              | 21.19                  | 42.39                        | 314.40           | 844.23              | 30.63                  | 75.09                        | 7.11   | 8.89  |
| Ministry of Water Resources                       | 6,256.63            | 7,098.58            | 385.64                 | 1,917.30                     | 4,942.24         | 6,269.42            | 275.33                 | 1,893.05                     | 27.01  | 30.19   |

| Ministry/Divisions                                       | Fiscal Year 2019-20 |                     |                        |                              |             | Fiscal Year 2020-21 |                        |                              |  |   |
|--|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|--|---|
|  | Budget FY20         | Revised Budget FY20 | Actual FY20 (December) | Actual FY20 (Up to December) | Actual FY20 | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) | Actual FY21 (Up to December) as % of Revised Budget FY20 | Actual FY21 (Up to December) as % Budget FY21 |
| Sub-total = IES  | 2,723.24            | 2,826.02            | 196.95                 | 598.06                       | 2,069.70    | 2,644.13            | 132.08                 | 430.30                       | 21.16  | 16.27   |
| Ministry of Commerce                                     | 412.48              | 206.43              | 0.91                   | 20.16                        | 135.71      | 365.41              | 0.70                   | 1.96                         | 9.77   | 0.54  |
| Ministry of Labour and Employment                        | 198.20              | 253.48              | 9.20                   | 30.51                        | 206.47      | 220.42              | 11.31                  | 24.88                        | 12.04  | 11.29   |
| Ministry of Industries                                   | 1,217.59            | 1,419.73            | 167.97                 | 456.05                       | 1,229.95    | 1,233.58            | 94.81                  | 333.04                       | 32.12  | 27.00   |
| Ministry of Expatriates' Welfare and Overseas Employment | 294.97              | 289.76              | 15.12                  | 34.19                        | 181.68      | 316.40              | 12.78                  | 35.50                        | 11.80  | 11.22   |
| Ministry of Textiles and Jute                            | 600.00              | 656.62              | 3.75                   | 57.15                        | 315.89      | 508.32              | 12.47                  | 34.92                        | 8.70   | 6.87  |
| Sub-total = GPS  | 55,208.87           | 49,028.02           | 2,131.93               | 14,147.85                    | 44,604.58   | 54,239.32           | 1,995.48               | 8,411.19                     | 28.86  | 15.51   |
| Road Transport and Highways Division                     | 25,163.36           | 23,959.80           | 1,482.86               | 5,173.97                     | 20,004.39   | 24,825.41           | 1,174.76               | 4,791.76                     | 21.59  | 19.30   |
| Ministry of Railways                                     | 12,598.64           | 10,249.00           | 215.32                 | 3,821.15                     | 11,137.32   | 12,491.30           | 0.00                   | 0.00                         | 37.28  | 0.00  |
| Ministry of Shipping                                     | 3,113.44            | 3,182.13            | 304.04                 | 1,223.54                     | 2,682.04    | 3,265.15            | 566.53                 | 1,216.60                     | 38.45  | 37.26   |
| Ministry of Civil Aviation and Tourism                   | 3,374.60            | 3,364.83            | 67.50                  | 179.50                       | 3,169.22    | 3,633.24            | 164.27                 | 472.51                       | 5.33   | 13.01   |
| Posts and Telecommunications Division                    | 2,396.81            | 1,590.73            | 62.21                  | 570.33                       | 930.10      | 2,050.39            | 40.29                  | 107.84                       | 35.85  | 5.26  |
| Bridges Division   | 8,562.02            | 6,681.53            | 0.00                   | 3,179.37                     | 6,681.52    | 7,973.83            | 49.64                  | 1,822.48                     | 47.58  | 22.86   |
| Total Development Revenue Expenditure                    | 211,686.60          | 202,347.78          | 11,401.40              | 46,126.22                    | 160,989.24  | 215,044.62          | 8,056.52               | 34,809.25                    | 22.80  | 16.19   |

### Appendix 5: Revenue Collection

(in crore taka)

|                        | Actual FY19 | Fiscal Year 2019-20 |                     |                        |                              |             | Fiscal Year 2020-21 |                        |                              |
|------------------------|-------------|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|
|                        |             | Budget FY20         | Revised Budget FY20 | Actual FY20 (December) | Actual FY20 (Up to December) | Actual FY20 | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) |
| Tax Revenue (a+b)      | 225,966.3   | 340,101.00          | 313,068.8           | 20,493.7               | 106,834.8                    | 220,779.9   | 344,997.3           | 21,706.6               | 111,124.4                    |
| a. NBR                 | 218,624.9   | 325,600.0           | 300,501.4           | 19,797.1               | 103,181.5                    | 214,836.4   | 329,998.0           | 21,147.9               | 108,153.0                    |
| a.1 Income             | 67,298.9    | 113,911.5           | 102,893.6           | 7,746.3                | 37,390.4                     | 75,342.3    | 103,944.1           | 8,189.4                | 35,464.7                     |
| a.2 VAT                | 85,014.8    | 123,067.7           | 109,845.8           | 6,687.3                | 37,353.6                     | 79,929.1    | 125,161.1           | 7,483.5                | 42,963.7                     |
| a.3 Import             | 38,426.2    | 48,153.2            | 47,135.7            | 3,021.9                | 15,042.3                     | 32,530.0    | 57,814.5            | 3,002.6                | 16,247.3                     |
| a.4 Export             | 24,282.2    | 36,498.1            | 33,684.2            | 2,149.9                | 12,254.9                     | 23,720.9    | 37,807.2            | 2,360.8                | 13,064.4                     |
| a.4 Excise             | 114.6       | 53.5                | 49.4                | 0.0                    | 1.0                          | 77.4        | 55.5                | 0.0                    | 0.0                          |
| a.5 Sup                | 2,338.5     | 2,239.4             | 5,345.3             | 88.5                   | 568.2                        | 2,297.0     | 3,685.7             | 57.5                   | 268.4                        |
| a.6 Other Taxes        | 1,149.8     | 1,676.7             | 1,547.4             | 103.3                  | 571.1                        | 939.7       | 1,529.9             | 54.1                   | 144.5                        |
| b. Non-NBR             | 7,341.4     | 14,501.0            | 12,567.4            | 696.6                  | 3,653.3                      | 5,943.5     | 14,999.3            | 558.7                  | 2,971.4                      |
| b.1 Narcotics & Liquor | 76.3        | 109.0               | 108.0               | 6.5                    | 40.0                         | 73.6        | 119.7               | 6.2                    | 35.0                         |
| b.2 Vehicles           | 1,677.4     | 1,432.7             | 750.0               | 163.6                  | 944.7                        | 1,568.5     | 797.5               | 156.5                  | 794.2                        |
| b.3 Land Revenue       | 665.1       | 1,400.0             | 1,400.0             | 49.5                   | 379.0                        | 666.5       | 1,668.2             | 76.8                   | 440.0                        |
| b.4 Stamp Duty         | 4,200.1     | 11,048.0            | 9,798.0             | 423.0                  | 2,010.0                      | 3,011.7     | 11,851.0            | 286.6                  | 1,433.2                      |
| b.5 Surcharge          | 722.5       | 511.3               | 511.4               | 54.0                   | 279.6                        | 623.1       | 562.9               | 32.7                   | 269.0                        |
| c. Non-tax Revenue     | 25,924.4    | 37,707.3            | 35,001.3            | 1,588.2                | 15,674.5                     | 42,281.7    | 33,002.1            | 2,233.4                | 21,979.4                     |

|  |                  | Fiscal Year 2019-20 |                     |                        |                              |                  | Fiscal Year 2020-21 |                        |                              |
|--|------------------|---------------------|---------------------|------------------------|------------------------------|------------------|---------------------|------------------------|------------------------------|
|  | Actual FY19      | Budget FY20         | Revised Budget FY20 | Actual FY20 (December) | Actual FY20 (Up to December) | Actual FY20      | Budget FY21         | Actual FY21 (December) | Actual FY21 (Up to December) |
| c.1 Dividend and Profit                | 2,653.9          | 3,496.9             | 3,490.0             | 122.6                  | 729.1                        | 3,471.8          | 1,747.7             | 248.5                  | 805.4                        |
| c.2 Interest                           | 1,513.0          | 8,316.9             | 5,309.2             | 132.3                  | 1,091.4                      | 1,910.8          | 8,717.3             | 74.4                   | 6,761.8                      |
| c.3 Administrative Fees and Charges    | 2,796.7          | 8,886.7             | 8,735.4             | 299.3                  | 1,413.5                      | 2,375.5          | 6,513.2             | 205.3                  | 1,065.4                      |
| c.4 Fines, Penalties and Forfeiture    | 688.8            | 288.9               | 254.2               | 54.8                   | 323.4                        | 602.0            | 494.8               | 71.3                   | 394.7                        |
| c.5 Receipts for Services Rendered     | 3,965.3          | 7,273.9             | 7,690.7             | 283.7                  | 1,832.4                      | 2,969.9          | 4,965.5             | 204.1                  | 1,406.1                      |
| c.6 Rents, Leases and Recoveries       | 563.5            | 630.3               | 499.4               | 15.2                   | 195.5                        | 491.4            | 576.2               | 21.4                   | 229.8                        |
| c.7 Tolls and Levies                   | 675.7            | 686.1               | 654.7               | 65.4                   | 366.5                        | 676.6            | 810.1               | 68.7                   | 380.0                        |
| c.8 Non-Commercial Sales               | 902.6            | 2,614.3             | 2,437.9             | 73.1                   | 810.4                        | 1,591.5          | 2,796.5             | 64.6                   | 279.0                        |
| c.9 Other Non-Tax Revenue and Receipts | 11,906.3         | 5,260.7             | 5,803.2             | 489.0                  | 8,813.6                      | 28,021.6         | 6,037.9             | 1,271.6                | 10,615.8                     |
| c. 10 Capital Revenue                  | 258.6            | 252.5               | 126.7               | 52.6                   | 98.6                         | 170.5            | 342.8               | 3.5                    | 41.5                         |
| <b>Total Revenue (a+b+c)</b>           | <b>251,890.7</b> | <b>377,808.3</b>    | <b>348,070.1</b>    | <b>22,081.9</b>        | <b>122,509.3</b>             | <b>263,061.6</b> | <b>377,999.4</b>    | <b>23,940.0</b>        | <b>133,103.8</b>             |
| d. Tax-GDP Ratio (base 2005-06)        | 10.04            | 13.38               | 12.31               | 0.81                   | 4.20                         | 8.68             | 11.95               | 0.75                   | 3.85                         |
| e. Revenue-GDP ratio (base 2005-06)    | 11.19            | 14.86               | 13.69               | 0.87                   | 4.82                         | 10.35            | 13.10               | 0.83                   | 4.61                         |

#### 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 December/Actual FY20 up to December)*100 | (Actual FY21 Up to December/Budget FY20)*100 |
|-----------------------------------|---------------------------------------|-------------------------------|---------------------------------------|------------------------------------|---|--|
| <b>Tax Revenue (a+b)</b>          | 92.1                                  | 156.3                         | 110.2                                 | 83.9                               | 104.0   | 32.2   |
| <b>a. NBR</b>                     | 92.3                                  | 153.6                         | 109.8                                 | 81.7                               | 104.8   | 32.8   |
| <b>a.1 Income</b>                 | 90.3                                  | 138.0                         | 101.0                                 | 28.6                               | 94.8  | 34.1   |
| <b>a.2 VAT</b>                    | 89.3                                  | 156.6                         | 113.9                                 | 30.4                               | 115.0   | 34.3   |
| <b>a.3 Import</b>                 | 97.9                                  | 177.7                         | 122.7                                 | 12.4                               | 108.0   | 28.1   |
| <b>a.4 Export</b>                 | 92.3                                  | 159.4                         | 112.2                                 | 9.0                                | 106.6   | 34.6   |
| <b>a.4 Excise</b>                 | 92.3                                  | 71.6                          | 112.2                                 | 0.0                                | 4.0   | 0.1  |
| <b>a.5 Sup</b>                    | 238.7                                 | 160.5                         | 69.0                                  | 0.9                                | 47.2  | 7.3  |
| <b>a.6 Other Taxes</b>            | 92.3                                  | 162.8                         | 98.9                                  | 0.4                                | 25.3  | 9.4  |
| <b>b. Non-NBR</b>                 | 86.7                                  | 252.4                         | 119.4                                 | 2.3                                | 81.3  | 19.8   |
| <b>b.1 Narcotics &amp; Liquor</b> | 99.0                                  | 162.6                         | 110.9                                 | 0.0                                | 87.4  | 29.2   |
| <b>b.2 Vehicles</b>               | 52.3                                  | 50.8                          | 106.3                                 | 0.6                                | 84.1  | 99.6   |
| <b>b.3 Land Revenue</b>           | 100.0                                 | 250.3                         | 119.2                                 | 0.3                                | 116.1   | 26.4   |
| <b>b.4 Stamp Duty</b>             | 88.7                                  | 393.5                         | 121.0                                 | 1.1                                | 71.3  | 12.1   |
| <b>b.5 Surcharge</b>              |                                       |                               |                                       |                                    |   |  |
| <b>c. Non-tax Revenue</b>         | 92.8                                  | 78.1                          | 94.3                                  | 16.1                               | 140.2   | 66.6   |

|   | (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 December/Actual FY20 up to December)*100 | (Actual FY21 Up to December/ Budget FY20)*100 |
|---|---------------------------------------|-------------------------------|--|------------------------------------|---|---|
| <b>c.1 Dividend and Profit</b>                | 99.8                                  | 50.3                          | 50.1                                   | 1.3                                | 110.5   | 46.1  |
| <b>c.2 Interest</b>                           | 63.8                                  | 456.2                         | 164.2                                  | 0.7                                | 619.6   | 77.6  |
| <b>c.3 Administrative Fees and Charges</b>    | 98.3                                  | 274.2                         | 74.6                                   | 0.9                                | 75.4  | 16.4  |
| <b>c.4 Fines, Penalties and Forfeiture</b>    | 88.0                                  | 82.2                          | 194.7                                  | 0.2                                | 122.0   | 79.8  |
| <b>c.5 Receipts for Services Rendered</b>     | 105.7                                 | 167.2                         | 64.6                                   | 1.1                                | 76.7  | 28.3  |
| <b>c.6 Rents, Leases and Recoveries</b>       | 79.2                                  | 117.3                         | 115.4                                  | 0.2                                | 117.6   | 39.9  |
| <b>c.7 Tolls and Levies</b>                   | 95.4                                  | 119.7                         | 123.7                                  | 0.3                                | 103.7   | 46.9  |
| <b>c.8 Non-Commercial Sales</b>               | 93.3                                  | 175.7                         | 114.7                                  | 0.6                                | 34.4  | 10.0  |
| <b>c.9 Other Non-Tax Revenue and Receipts</b> | 110.3                                 | 21.5                          | 104.0                                  | 10.7                               | 120.4   | 175.8   |
| <b>c.10 Capital Revenue</b>                   | 50.2                                  | 201.0                         | 270.5                                  | 0.1                                | 42.0  | 12.1  |
| <b>Total Revenue (a+b+c)</b>                  | 92.1                                  | 143.7                         | 108.6                                  | 100.0                              | 108.6   | 35.2  |

**Notes:**

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

*For Suggestions:*

[1. alam@finance.gov.bd](mailto:alam@finance.gov.bd)

[2. dilrubas@finance.gov.bd](mailto:dilrubas@finance.gov.bd)