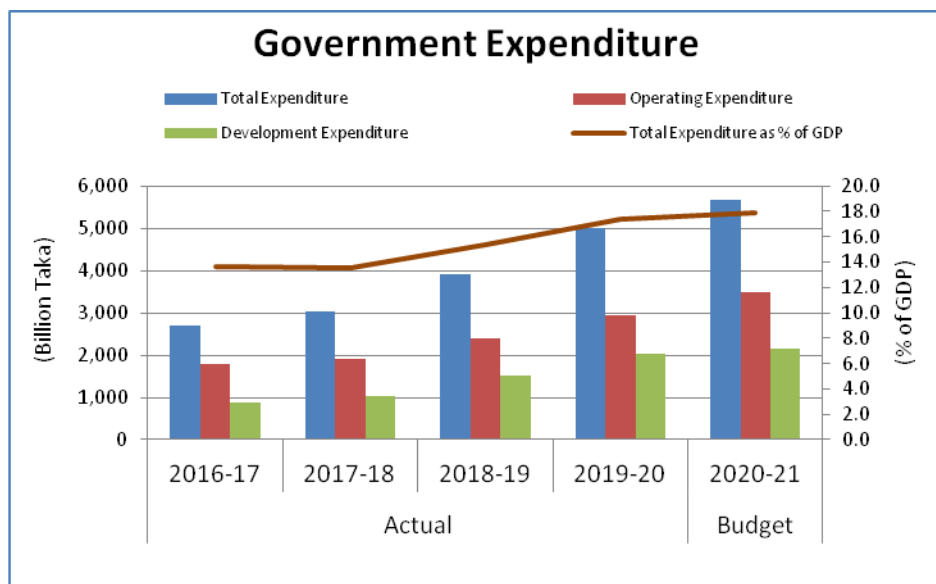




# Monthly Report on Fiscal Position

## January 2021

### Fiscal Year 2020-21



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## ***Executive Summary***

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

*Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to January, 2021 in the current fiscal year (FY 21) is 38.0 percent of the operating budget estimates. Actual development expenditure during the same period is 19.09 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 January 2021, 43.5 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (80.9 Percent). Total NBR tax collection is 40.3 percent of the annual target. Regarding NTR (Non Tax Revenue), 84.4 percent of the annual target has been achieved.*

*Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to January 2021, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 0.32 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 January)	Actual 21 (Up to January) as % of Budget FY21
GPS	83,467	67,027	31,522	12.5	47.0	100,665	120.6	150.2	319.4	25,204	25.0
LGRD	5,259	5,262	4,367	1.7	83.0	5,899	112.2	112.1	135.1	2,205	37.4
Defense	30,621	31,100	32,363	12.9	104.1	32,755	107.0	105.3	101.2	15,357	46.9
POS	23,397	23,745	21,443	8.5	90.3	25,023	106.9	105.4	116.7	10,606	42.4
Edu	41,224	40,724	38,378	15.3	94.2	44,079	106.9	108.2	114.9	22,443	50.9
Health	13,465	14,431	11,291	4.5	78.2	16,747	124.4	116.0	148.3	6,555	39.1
SSW	23,677	24,185	19,655	7.8	81.3	24,950	105.4	103.2	126.9	5,268	21.1
Housing	1,626	1,613	1,402	0.6	86.9	1,744	107.2	108.1	124.3	360	20.7
RCRA	2,557	2,644	2,444	1.0	92.4	2,649	103.6	100.2	108.4	993	37.5
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	42	35.4
Agri	17,004	16,168	13,998	5.6	86.6	18,113	106.5	112.0	129.4	4,590	25.3
IES	1,168	1,153	1,003	0.4	87.0	1,295	110.9	112.3	129.1	574	44.3
Trans	9,613	9,457	8,195	3.3	86.7	10,341	107.6	109.3	126.2	2,447	23.7
Interest Payment	57,070	57,664	57,414	22.8	99.6	63,801	111.8	110.6	111.1	35,694	55.9
<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>132,341</b>	<b>38.0</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 January 2021, spending in Interest Payment, Education, Defence, Industries and Economic Services (IES), Public order and safety (POS) and Health were on the higher side. Sectors like Recreation, Culture and Religious Affairs (RCRA), 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 January 2021 amounts to 38.0 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 January)	38.7	27.8	1.9	3.5	27.0	1.2

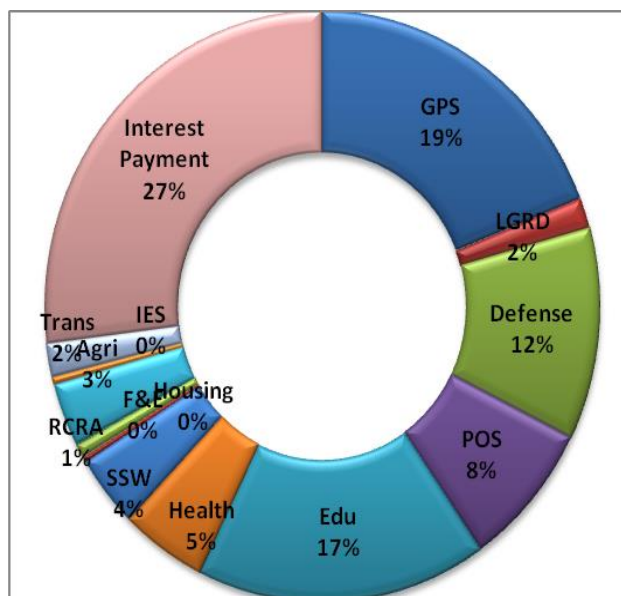
**Note:**

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 January 2021, 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 January 2021)



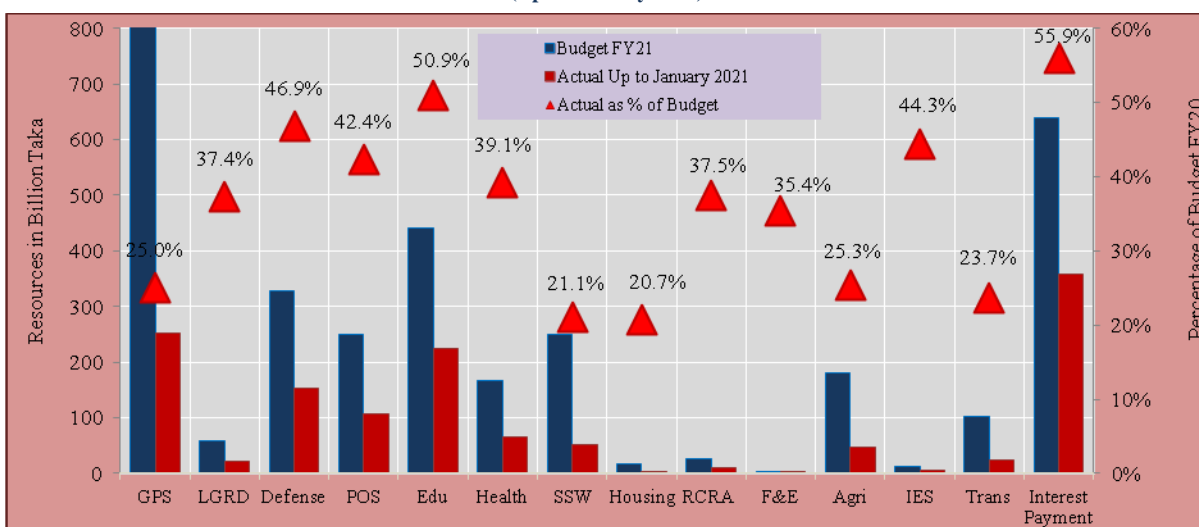
Total operating spending up to January, 2021 in the current fiscal year (FY21) is 38.0 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (27 percent) followed by General Public Service (19 percent), Education (17 percent), Defence (12 percent) and Public Order & Safety (08 percent)

### 1.1.4 Sector-wise Utilization

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

**Figure 2: Operating Expenditure  
(Up to January 2021)**



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (55.9%), Education (50.9%), Defense (50.9%), IE&S (44.3%), Public Order & Safety (42.4%) and Health (39.1%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

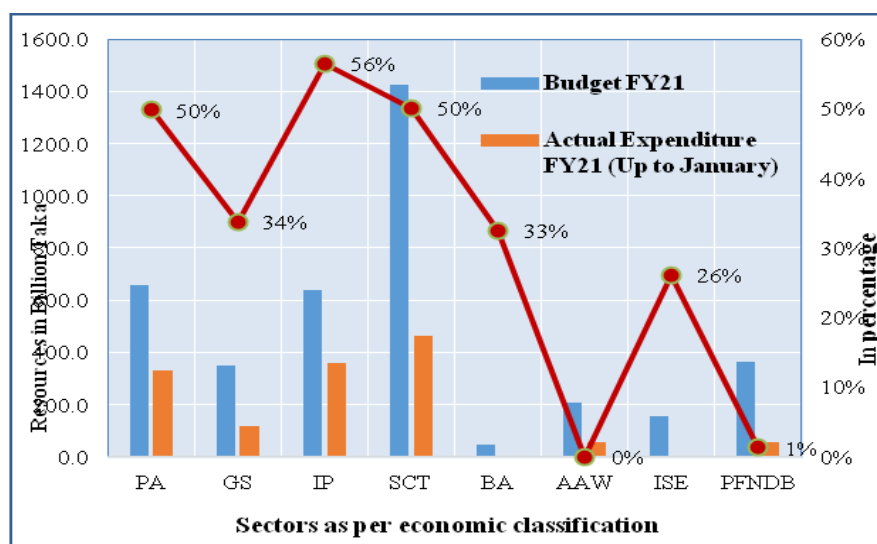
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY21), actual spending (operating) up to January is 38.0 percent of the budget estimate, which was 37.9 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

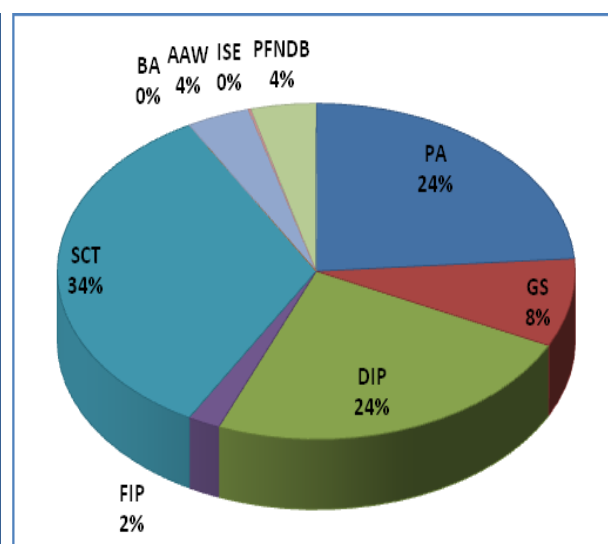
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 January 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 January 2021)**



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



Up to January 2021, utilization rate of total operating expenditure is 38.0 percent. For some categories, like subsidies and current transfer (34%), DIP (24%) and Pay and Allowances (24%) the spending rate is higher than the overall utilization rate.

## 2.0 DEVELOPMENT EXPENDITURE

### 2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/divisions for development spending are grouped under 13 broad sectors. Allocation and utilization pattern of **development expenditure**<sup>3</sup> is shown in **Table 3**.

- Up to January 2021, actual expenditure is 19.09 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 24.06 percent of the budget;
- During this period, RCRA (40.98) sector made the highest utilization of allocated resources followed by HCS (30.45%), AFL (28.65%), SSW (25.71%), IES (20.61%) and LGRD (20.09%).
- Some of the sectors with large allocation like F&E, 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.



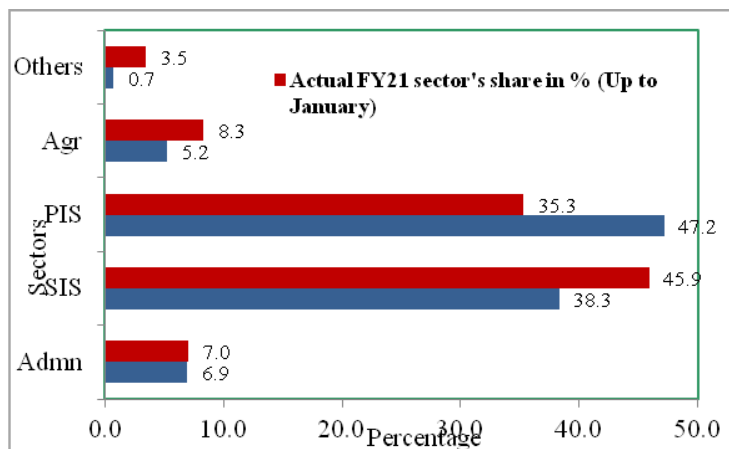
**Table 3: Allocation & Utilization Pattern of Development Expenditure**

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20						Fiscal Year 2020-21					
	Budget FY20	Revised FY20	Actual FY20	Actual FY20 (Up to January)	Sector's Share in Actual (Up to October) (%)	Actual FY20 as % of Revised Budget FY19	Budget FY21	Actual FY21 (Up to January)	Budget FY21 as % of Revised Budget FY20	Budget FY21 as % of Actual FY20	Actual FY21 (Up to January) as % of Budget FY21	Actual FY21 sector's share in % (Up to January)
GPS	13,005	13,374	7,739	3,710	6.34	57.86	12,495	2,495	93.43	161.46	19.97	6.08
LGRD	32,627	35,211	27,497	9,510	16.26	78.09	33,673	6,765	95.63	122.46	20.09	16.48
Defence	1,480	1,550	58	7	0.01	3.75	1,672	5	107.88	2873.78	0.30	0.01
POS	4,241	3,697	1,974	347	0.59	53.40	3,646	365	98.63	184.71	10.01	0.89
Edu	38,266	36,316	27,587	8,839	15.11	75.96	41,682	7,013	114.78	151.09	16.82	17.09
Health	12,267	9,261	5,864	1,749	2.99	63.32	12,500	1,790	134.97	213.15	14.32	4.36
SSW	5,781	6,259	4,430	943	1.61	70.78	6,650	1,710	106.25	150.12	25.71	4.17
HCS	4,977	5,833	3,947	1,390	2.38	67.67	5,193	1,581	89.04	131.57	30.45	3.85
RCRA	1,834	2,095	1,348	713	1.22	64.37	2,142	878	102.24	158.84	40.98	2.14
FE	27,930	26,049	26,036	7,780	13.30	99.95	26,640	5,112	102.27	102.32	19.19	12.45
AFL	11,347	10,849	7,835	3,034	5.19	72.21	11,868	3,400	109.39	151.48	28.65	8.29
IES	2,723	2,826	2,070	649	1.11	73.24	2,644	545	93.56	127.75	20.61	1.33
TC	55,209	49,028	44,605	19,825	33.89	90.98	54,239	9,385	110.63	121.60	17.30	22.87
<b>Total</b>	<b>211,687</b>	<b>202,348</b>	<b>160,989</b>	<b>58,498</b>	<b>100.00</b>	<b>79.56</b>	<b>215,045</b>	<b>41,043</b>	<b>106.27</b>	<b>133.58</b>	<b>19.09</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 January, 2021 is presented in **Figure 5**.

➤ From the graph it appears that up to January 2021, the maximum share of spending went to Social Infrastructure (45.9 percent) followed by physical infrastructure (35.3 percent) and Agriculture (8.3%).

## 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 January, 2021:

**Table 4: Revenue Collection Position**

(In Crore Taka)

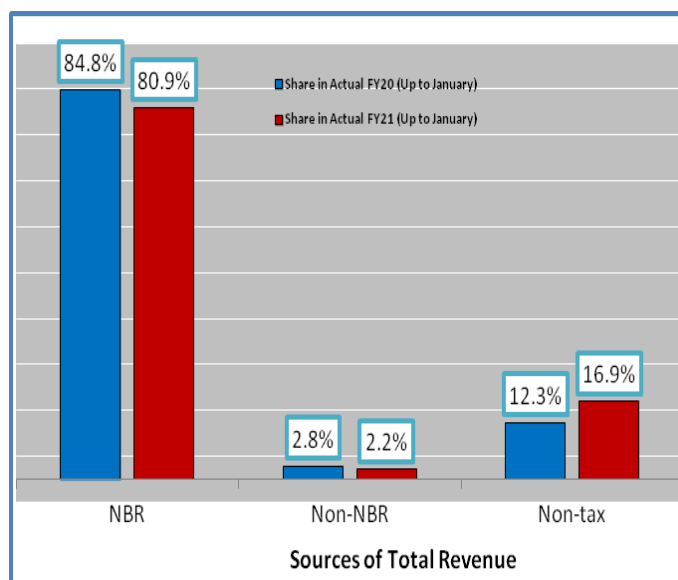
	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget	Actual FY20	Actual FY20 (January)	Actual FY20 (Up to January)	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)	Actual (Up to January) as percentage of Budget FY20
<b>Tax Revenue (a+b)</b>	340,101	313,069	220,780	22,914	129,756	344,997	23,522	136,513	39.6
a. NBR	325,600	300,501	214,836	22,353	125,541	329,998	22,978	132,953	40.3
a.1 Income	113,912	102,894	75,342	8,040	45,433	103,944	7,099	43,508	41.9
a.2 VAT	123,068	109,846	79,929	7,392	44,750	125,161	8,477	52,076	41.6
a.3 Import	48,153	47,136	32,530	3,474	18,516	57,815	3,472	19,863	34.4
a.4 Export duty	36,498	33,684	23,721	2,291	14,546	37,807	2,619	15,782	41.7
a.5 Excise	54	49	77	0	1	55	0	0	0.1
a.6 Supplementary Duty	2,239	5,345	2,297	1,041	1,609	3,686	1,252	1,521	41.3
a.7 Other Taxes	1,677	1,547	940	114	685	1,530	59	204	13.3
b. Non-NBR	14,501	12,567	5,943	561	4,215	14,999	544	3,560	23.7
c. Non-tax Revenue	37,707	35,001	42,282	2,570	18,250	33,002	5,100	27,851	84.4
<b>Total Revenue (a + b + c)</b>	377,808	348,070	263,062	25,484	148,006	377,999	28,623	164,364	43.5
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.68	0.90	5.10	11.95	0.82	4.73	-
e. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.35	1.00	5.82	13.10	0.99	5.70	-

- **Total revenue** collection in FY20 was 10.35 percent of GDP and 75 percent of the revised budget target.
- Up to January 2021, total revenue collection scaled up by 11.05 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 43.5 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**).

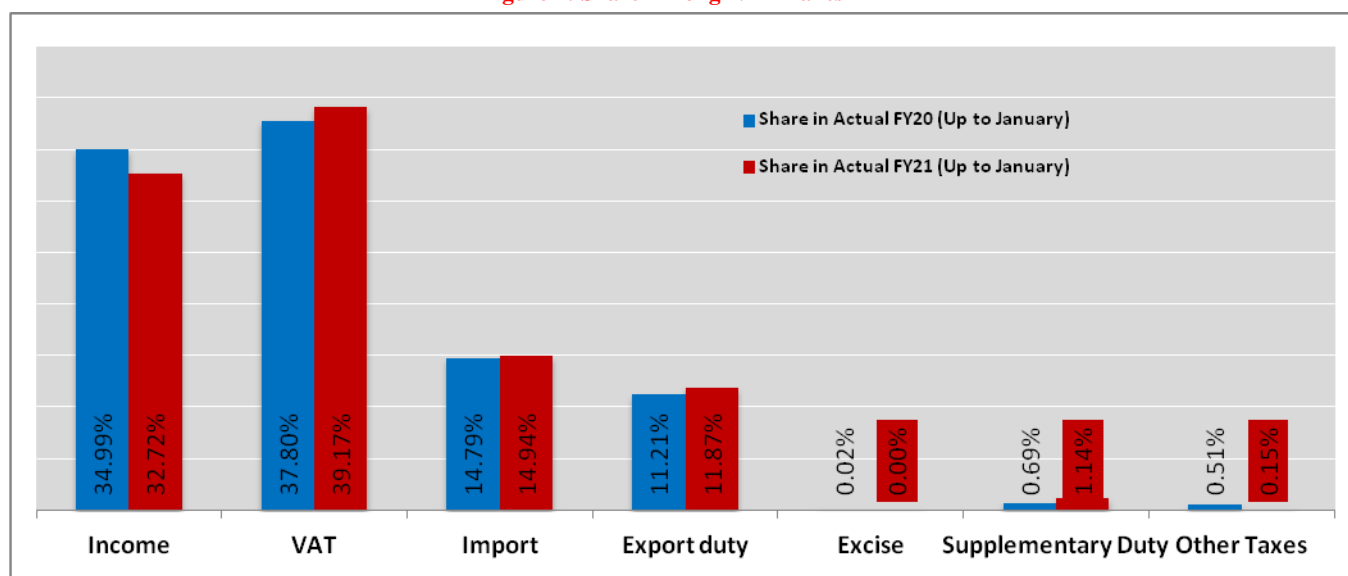
- Major share of the government revenue comes from NBR sources (80.9 percent up to January 2021).
- Growth rates of NBR and Non-NBR tax revenue are 5.6 percent and -15.5 percent respectively. On the other hand, non-tax revenue collection grew by 52.6 percent compared to the corresponding period of the previous fiscal year (FY20).
- For tax and non-tax revenue, achievements as to the annual target were 39.6 and 84.4 percent respectively.

**Figure 6: Sources of Revenue Collection**



### 3.2 NBR TAX REVENUE

**Figure 7: Share Among NBR Taxes**



- In FY20 actual tax revenue collection was 8.68 percent of GDP
- Tax revenue collection target for FY21 is 11.95 percent of GDP. This is 10.2 percent higher than the revised budget of FY20 and 56.3 percent higher than the actual collection of the FY20.
- In FY21, up to January 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 56.3 percent from Income Tax, 39.17 percent was collected from VAT, 14.94 percent from Import Duty, 11.8 percent

- t 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 January	Accounts 2019-20 up to January
	Budget	Revised	Accounts January		Budget	Revised Budget	Accounts January		
Revenues	377,811	348,069	25,484	263,062	378,002	0	28,623	148,006	164,366
Tax Revenue	340,104	313,070	22,914	220,780	344,999	0	23,522	129,756	136,514
Non-Tax Revenue	37,710	35,002	2,570	42,282	33,002	0	5,101	18,250	27,852
Foreign Grants	4,168	3,454	1	1,957	4,013	0	1	2	27
Revenue and Foreign Grants	381,980	351,523	25,485	265,019	382,014	0	28,624	148,008	164,393
Operating Expenditure	310,263	295,280	20,007	251,338	348,180	0	19,796	129,018	132,338
Net Outlay for Food Account Operation	308	654	621	2,326	567	0	125	4,687	2,997
Loans & Advances (Net)	937	3,294	-201	1,207	4,210	0	-592	-1,284	-1,740
Development Expenditure	211,683	202,349	12,458	160,652	215,043	0	5,879	58,498	41,043
Development Program financed from Revenue Budget	1,463	1,833	687	1,617	2,522	0	10	763	69
Non-ADP Project	5,315	4,846	345	3,343	4,722	0	124	2,075	1,066
Annual Development Programme	202,721	192,921	11,320	154,238	205,145	0	5,486	55,418	39,133
Non-ADP FFW and Transfer	2,184	2,748	105	1,455	2,654	0	259	243	776
Total Expenditure	523,191	501,577	32,885	415,523	567,999	0	25,207	190,918	174,638
Overall Balance (Including Grants)	-141,211	-150,053	-7,400	-150,504	-185,985	0	3,416	-42,910	-10,245
Overall Balance (Excluding Grants)	-145,380	-153,507	-7,400	-152,460	-189,997	0	3,415	-42,912	-10,272
(In percent of GDP 2005-06 base) (Including grants)	-4.89	-5.35	-0.26	-5.36	-5.86	0.00	0.11	-1.53	-0.32
(In percent of GDP 2005-06 base) (Excluding grants)	-5.04	-5.47	-0.26	-5.43	-5.99	0.00	0.11	-1.53	-0.32

- 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;
- For FY21, actual overall balance up to January, 2021 (excluding grants) witnesses a negative value which was 0.32 percent of GDP.

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

## 5.0 Financing

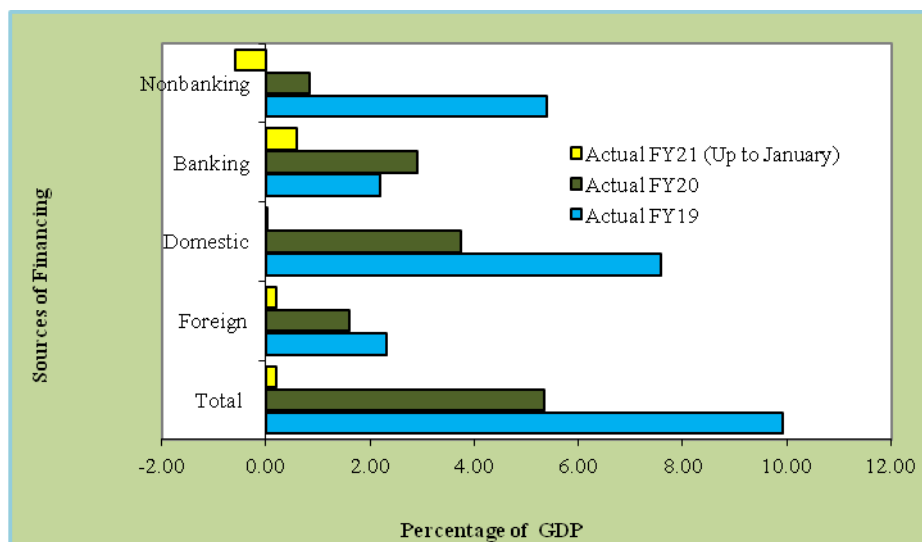
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

(In crore taka)

Description	Fiscal Year: 2019-20				Fiscal Year: 2020-21			Accounts FY20 up to January	
	Budget	Revised	Accounts January	Accounts FY20	Budget	Revised Budget	Accounts January	Accounts FY20 up to January	Accounts FY21 up to January
<b>1.0 Foreign Borrowing-Net</b>	63,848	52,709	-980	45,116	76,004	0	1,214	-1,307	6,321
<b>1.1 Foreign Borrowing</b>	75,390	63,659	284	57,085	88,824	0	2,367	6,184	13,255
<b>1.2 Amortization</b>	-11,542	-10,950	-1,264	-11,968	-12,820	0	-1,153	-7,491	-6,933
<b>2.0 Domestic Borrowing</b>	77,363	97,345	641	105,083	109,983	0	-4,624	39,589	428
<b>2.1 Borrowing from Banking System (Net)</b>	47,364	82,421	-1,524	81,718	84,980	0	-1,116	49,558	18,806
<b>2.1.1 Long-Term Debt (Net)</b>	28,094	59,986	5,950	57,930	53,654	0	3,496	31,860	42,131
<b>2.1.2 Short-Term Debt (Net)</b>	19,270	22,435	-7,474	23,788	31,326	0	-4,612	17,698	-23,324
<b>2.2 Non-Bank Borrowing (Net)</b>	30,000	14,924	2,164	23,365	25,003	0	-3,508	-9,969	-18,378
<b>2.2.1 National Savings Schemes (Net)</b>	27,000	11,924	2,265	15,089	20,000	0	5,808	8,237	26,804
<b>2.2.2 Others</b>	3,000	3,000	-101	8,276	5,003	0	-9,316	-18,207	-45,182
<b>Total - Financing :</b>	141,211	150,054	-340	0	185,987	0	-3,410	38,282	6,749
<b>GDP</b>	2,885,872	2,805,700	0	0	3,171,800	3,171,800	3,171,800	0	3,171,800
(In percent of GDP) :	4.89	5.35	-0.01	0.00	5.86	0.00	-0.11	1.36	0.21

**Figure 8 Sources of Financing Deficit**



For FY21, up to January, 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 (January)	Actual FY20 Up to January, 2019	Actual FY2020	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)
General Public Services	83,467	67,027	2,551	16,445	31,522	100,665	2,180	25,204
LGRD	5,259	5,262	268	1,669	4,367	5,899	541	2,205
Defence	30,621	31,100	1,830	16,567	32,363	32,755	3,332	15,357
Public Order and safety	23,397	23,745	1,712	10,486	21,443	25,023	1,576	10,606
Education & technology	41,224	40,724	3,613	21,875	38,378	44,079	3,729	22,443
Health	13,465	14,431	757	5,268	11,291	16,747	1,305	6,555
Social Security and Welfare	23,677	24,185	397	6,562	19,655	24,950	721	5,268
Housing	1,626	1,613	126	433	1,402	1,744	57	360
Recreation, Culture and Religious Affairs	2,557	2,644	171	1,299	2,444	2,649	128	993
Fuel and Energy	120	105	693	6,697	7,861	119	8	42
Agriculture	17,004	16,168	1,830	5,116	13,998	18,113	492	4,590
Industrial & Economic Services	1,168	1,153	119	598	1,003	1,295	107	574
Transport and Communication	9,613	9,457	738	3,507	8,195	10,341	389	2,447
Interest	57,070	57,664	5,202	32,496	57,414	63,801	5,230	35,694
Total – Operating Revenue Expenditure	310,268	295,278	20,007	129,018	251,338	348,180	19,796	132,341

### 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 (January)	Actual FY20 (Up to January)	Actual FY20	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)	Actual FY21 (Up to January) as % Budget FY21
<b>Sub-total = GPS</b>	83,467	67,027	2,551	16,445	31,522	100,665	2,180	25,204	25.0
Office of the President	24	24	2	11	19	27	1	11	39.8
Parliament	327	315	25	116	215	332	19	107	32.3
Prime Minister's Office	564	628	24	243	1,061	621	50	289	46.5
Cabinet Division	174	232	5	39	87	240	3	41	17.0
Election Commission	779	573	72	197	494	1,095	59	200	18.2
Ministry of Public Administration	2,469	2,475	151	959	1,812	2,774	136	893	32.2
Public Service Commission	68	68	4	36	59	78	3	26	33.0

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (January)	Actual FY20 (Up to January)	Actual FY20	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)	Actual FY21 (Up to January) as % Budget FY21
Finance Division	74,511	58,145	2,050	13,520	24,922	90,544	1,527	21,129	23.3
Internal Resources Division	2,301	2,301	127	602	1,403	2,637	81	668	25.3
Financial Institutions Division	139	109	4	64	89	105	257	1,297	1,238.8
Economic Relations Division	244	291	5	32	222	293	15	171	58.4
Planning Division/2	88	85	5	43	73	90	5	38	42.1
Implementation, Monitoring and Evaluation Division	54	50	1	11	44	56	2	11	19.7
Statistics and Informatics Division	225	219	13	91	169	259	11	82	31.7
Ministry of Foreign Affairs	1,499	1,512	63	480	851	1,514	10	243	16.0
<b>Sub-total = LGRD</b>	5,259	5,262	268	1,669	4,367	5,899	541	2,205	37.4
Local Government Division	4,322	4,317	242	1,364	3,759	4,881	515	1,889	38.7
Rural Development and Co-operatives Division	584	592	24	288	571	648	24	298	46.0
Ministry of Chittagong Hill Tracts Affairs	353	354	2	17	37	371	2	18	4.8
<b>Sub-total = Defence</b>	30,621	31,100	1,830	16,567	32,363	32,755	3,332	15,357	46.9
Ministry of Defence - Defence Services	29,284	29,659	1,735	15,930	30,991	31,274	3,206	14,623	46.8
Ministry of Defence - Others Services	1,298	1,310	93	625	1,334	1,440	124	722	50.2
Armed Forces Division	38	131	2	12	38	41	2	12	29.0
<b>Sub-total=POS</b>	23,397	23,745	1,712	10,486	21,443	25,023	1,576	10,606	42.4
Supreme Court	195	199	13	86	181	223	13	86	38.8
Law and Justice Division	1,196	1,198	81	539	998	1,363	73	576	42.2
Public Security Division	19,757	20,137	1,478	8,936	18,356	20,765	1,369	9,119	43.9
Legislative and Parliamentary Affairs Division	29	31	1	14	27	34	4	17	50.0
Anti Corruption Commission	110	113	18	57	102	125	6	42	33.4
Security Services Division	2,109	2,066	120	853	1,780	2,513	113	766	30.5
<b>Sub-total = Edu</b>	41,224	40,724	3,613	21,875	38,378	44,079	3,729	22,443	50.9
Ministry of Primary and Mass Education	14,772	14,685	1,050	7,784	14,161	15,536	1,086	8,097	52.1
Secondary and Higher Education Division	19,695	19,250	2,043	11,019	18,398	21,252	2,173	11,120	52.3
Ministry of Science and Technology	530	530	111	350	516	557	77	330	59.3
Information and Communication Technology Division	285	305	36	109	257	366	8	124	34.0
Technical and Madrasah Education Division	5,941	5,952	373	2,614	5,045	6,368	385	2,772	43.5
<b>Sub-total = Health</b>	13,465	14,431	757	5,268	11,291	16,747	1,305	6,555	39.1
Health Services Division	10,008	10,944	565	3,805	8,472	12,830	1,106	5,011	39.1
Medical Education and Family Welfare Division	3,458	3,488	192	1,463	2,819	3,917	200	1,544	39.4
<b>Sub-total = SSW</b>	23,677	24,185	397	6,562	19,655	24,950	721	5,268	21.1
Ministry of Social Welfare	6,555	6,633	96	2,947	6,480	7,519	178	1,853	24.6

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (January)	Actual FY20 (Up to January)	Actual FY20	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)	Actual FY21 (Up to January) as % Budget FY21
Ministry of Women and Children Affairs	3,101	3,125	28	230	1,248	3,183	181	359	11.3
Ministry of Food	3,614	4,046	1	20	3,904	4,883	1	28	0.6
Ministry of Disaster Management and Relief	6,418	6,449	257	1,493	4,279	5,345	148	1,207	22.6
Ministry of Liberation Affairs	3,989	3,933	14	1,872	3,745	4,020	213	1,823	45.3
<b>Sub-total = HCS</b>	1,626	1,613	126	433	1,402	1,744	57	360	20.7
Ministry of Housing and Public Works	1,626	1,613	126	433	1,402	1,744	57	360	20.7
<b>Sub-total = RCRA</b>	2,557	2,644	171	1,299	2,444	2,649	128	993	37.5
Ministry of Information	704	745	49	369	670	777	53	369	47.5
Ministry of Cultural Affairs	315	322	29	156	304	358	29	135	37.8
Ministry of Religious Affairs	263	276	34	118	238	268	1	66	24.5
Ministry of Youth and Sports	1,274	1,301	59	656	1,232	1,245	45	423	34.0
<b>Sub-total = FE</b>	120	105	693	6,697	7,861	119	8	42	35.4
Energy and Mineral Resources Division	70	63	4	1,525	1,548	69	3	25	36.7
Power Division	50	42	689	5,171	6,313	49	4	16	33.5
<b>Sub-total = Agr</b>	17,004	16,168	1,830	5,116	13,998	18,113	492	4,590	25.3
Ministry of Agriculture/3	12,119	11,087	1,581	3,050	9,811	12,893	331	2,613	20.3
Ministry of Fisheries and Livestock	1,297	1,503	69	497	960	1,581	59	483	30.5
Ministry of Environment and Forest	820	816	34	223	630	648	31	251	38.8
Ministry of Land	1,092	1,092	71	511	936	1,171	69	521	44.5
Ministry of Water Resources	1,676	1,671	75	836	1,661	1,820	1	723	39.7
<b>Sub-total = IES</b>	1,168	1,153	119	598	1,003	1,295	107	574	44.3
Ministry of Commerce	219	213	11	86	167	253	6	68	26.8
Ministry of Labour and Employment	115	114	7	47	89	130	7	50	38.5
Ministry of Industries	338	336	74	237	326	381	74	246	64.7
Ministry of Expatriates' Welfare and Overseas Employment	296	296	19	140	247	325	13	124	38.1
Ministry of Textiles and Jute	199	194	8	88	175	206	7	86	41.8
<b>Sub-total = TC</b>	9,613	9,457	738	3,507	8,195	10,341	389	2,447	23.7
Road Transport and Highways Division	4,111	4,089	271	1,084	3,357	4,616	356	1,517	32.9
Ministry of Railways	3,664	3,540	368	1,518	3,037	3,835	15	72	1.9
Ministry of Shipping	719	724	4	310	697	734	5	343	46.7
Ministry of Civil Aviation and Tourism	51	52	10	24	50	55	7	17	31.7
Posts and Telecommunications Division	1,064	1,049	84	569	1,052	1,096	7	496	45.3
Bridges Division	3	4	0	1	3	6	0	1	24.6
<b>Sub-total = Interest</b>	57,070	57,664	5,202	32,496	57,414	63,801	5,230	35,694	55.9
Domestic	52,797	52,796	4,728	29,835	53,096	58,253	4,541	32,912	56.5
Foreign	4,273	4,868	474	2,661	4,318	5,548	689	2,782	50.2



Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (January)	Actual FY20 (Up to January)	Actual FY20	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)	Actual FY21 (Up to January) as % Budget FY21
<b>Total Operating Revenue Expenditure</b>	310,268	295,278	20,007	129,018	251,338	348,180	19,796	132,341	38.0

### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to January)	Budget FY21 (crore taka)	Actual FY21 Up to January (crore taka)	Actual FY21 (Up to January) As % of Budget FY19	Actual FY21 (Up to January) as % of Budget FY21
Pay and Allowances	60,109	61,108	55,483	31,394	65,860	32,831	52.2	49.8
Pay of Officers	8,254	9,106	7,770	4,468	10,486	5,084	54.1	48.5
Pay of Establishment	23,755	23,460	22,076	12,766	24,756	13,065	53.7	52.8
Allowances	28,100	28,543	25,636	14,159	30,618	14,682	50.4	48.0
Goods and Services	31,828	32,435	28,435	11,846	34,744	11,722	37.2	33.7
Supplies and Services	23,759	24,298	19,929	8,777	25,502	8,842	36.9	34.7
Repairs Maintenance and Rehabilitation	8,069	8,137	8,506	3,069	9,242	2,880	38.0	31.2
Interest Payments	57,068	57,663	57,414	32,496	63,799	35,694	56.9	55.9
Domestic	52,795	52,795	53,096	29,835	58,251	32,912	56.5	56.5
Foreign	4,273	4,868	4,318	2,661	5,548	2,782	62.3	50.2
Subsidies and Incentives and Current Transfers	124,251	122,083	91,619	46,477	142,751	46,451	37.4	32.5
Subsidies and Incentives	33,457	31,981	29,233	13,291	38,648	7,908	39.7	20.5
Grants in Aid	50,699	51,500	43,124	22,603	63,195	22,013	44.6	34.8
Pensions and Gratuities	27,117	27,088	16,174	9,815	27,637	10,001	36.2	36.2
Others	2,593	1,129	753	183	2,886	1,348	7.1	46.7
Block Allocations	4,678	1,617	0	0	4,536	0	0.0	0.0
Unexpected	2,500	846	0	0	3,000	0	0.0	0.0
Others	2,178	771	0	0	1,536	0	0.0	0.0
<b>Total - Operating Recurrent Expenditure (A)</b>	<b>277,934</b>	<b>274,906</b>	<b>232,951</b>	<b>122,213</b>	<b>311,690</b>	<b>126,698</b>	<b>44.0</b>	<b>40.6</b>
Acquisition of Assets and Works (B)	17,846	18,829	17,978	6,590	20,797	5,434	36.9	26.1
Acquisition of Assets	16,716	17,756	17,111	6,222	19,403	5,168	37.2	26.6
Acquisition of Land	1,130	1,073	867	368	1,394	267	32.6	19.1
<b>Total - Augmented Operating Recurrent Expenditure (A+B):</b>	<b>295,780</b>	<b>293,735</b>	<b>250,929</b>	<b>128,803</b>	<b>332,488</b>	<b>132,132</b>	<b>43.5</b>	<b>39.7</b>
Investments in Shares and Equities (C)	14,482	1,499	409	215	15,648	206	1.5	1.3
Share Capital	14,482	1,499	409	215	15,648	206	1.5	1.3
<b>Total - Operating Capital Expenditure (B+C)</b>	<b>32,328</b>	<b>20,328</b>	<b>18,387</b>	<b>6,805</b>	<b>36,445</b>	<b>5,640</b>	<b>21.1</b>	<b>15.5</b>
<b>Total -Operating Expenditure (Excluding Loan &amp;Advances, Domestic &amp; Foreign Debt, Food Operation) (A+B+C) :</b>	<b>310,262</b>	<b>295,234</b>	<b>251,338</b>	<b>129,018</b>	<b>348,136</b>	<b>132,338</b>	<b>41.6</b>	<b>38.0</b>

#### 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 (January)	Actual FY20 (Up to January)	Actual FY20	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)	Actual FY21 (Up to January) as % of Revised Budget FY20	Actual FY21 (Up to January) as % Budget FY21
<b>Sub-total = GPS</b>	<b>13,004.64</b>	<b>13,374.13</b>	<b>442.64</b>	<b>3,709.67</b>	<b>7,738.69</b>	<b>12,494.85</b>	<b>306.84</b>	<b>2,494.65</b>	<b>27.74</b>	<b>19.97</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	21.86	318.77	2,193.94	3,217.18	52.42	889.83	10.23	27.66
Cabinet Division	66.97	68.73	1.87	7.86	9.57	18.56	0.00	0.23	11.44	1.25
Election Commission	1,141.23	1,646.22	4.45	1,130.36	1,396.45	621.57	4.51	266.55	68.66	42.88
Ministry of Public Administration	394.00	304.63	15.17	62.81	211.59	518.29	13.92	63.13	20.62	12.18
Public Service Commission	34.43	52.53	0.48	3.94	31.54	26.73	0.14	0.59	7.49	2.21
Finance Division	3,326.37	2,809.72	112.19	1,024.44	1,424.33	3,809.77	87.73	551.73	36.46	14.48
Internal Resources Division (IRD)	597.82	230.52	1.70	6.46	35.19	456.40	0.24	7.31	2.80	1.60
Financial Institutions Division	2,902.59	2,853.85	247.46	1,096.33	2,042.07	2,274.29	141.55	663.04	38.42	29.15
Economic Relations Division	66.08	81.88	30.13	35.82	70.79	57.48	1.57	5.51	43.75	9.58
Planning Division/2	1,143.31	1,526.37	3.58	12.89	45.42	1,157.90	3.81	23.98	0.84	2.07
Implementation Monitoring and Evaluation Division	95.18	152.56	0.36	0.74	71.81	92.57	0.19	1.55	0.48	1.67
Statistics and Informatics Division	150.03	446.89	0.99	6.49	172.75	124.46	0.62	10.35	1.45	8.31
Ministry of Foreign Affairs	121.47	84.65	2.41	2.76	33.24	118.82	0.13	10.87	3.26	9.15
<b>Sub-total = LGRD</b>	<b>32,626.77</b>	<b>35,211.40</b>	<b>1,374.08</b>	<b>9,509.70</b>	<b>27,497.40</b>	<b>33,673.49</b>	<b>944.29</b>	<b>6,765.20</b>	<b>27.01</b>	<b>20.09</b>
Local Government Division	29,920.66	32,732.07	1,265.88	8,457.14	25,520.61	31,221.32	830.20	6,067.00	25.84	19.43
Rural Development and Co-operatives Division	1,864.78	1,637.16	29.74	742.39	1,293.37	1,587.72	89.18	474.77	45.35	29.90
Ministry of Chittagong Hill Tracts Affairs	841.33	842.17	78.46	310.17	683.41	864.45	24.90	223.43	36.83	25.85
<b>Sub-total = Defence</b>	<b>1,479.94</b>	<b>1,550.34</b>	<b>1.10</b>	<b>6.69</b>	<b>58.20</b>	<b>1,672.47</b>	<b>1.76</b>	<b>5.04</b>	<b>0.43</b>	<b>0.30</b>
Ministry of Defence - Defence Services	1,479.94	1,550.34	1.10	6.69	58.20	1,672.47	1.76	5.04	0.43	0.30
<b>Sub-total=POS</b>	<b>4,241.32</b>	<b>3,696.75</b>	<b>95.07</b>	<b>347.34</b>	<b>1,973.94</b>	<b>3,646.13</b>	<b>103.99</b>	<b>364.89</b>	<b>9.40</b>	<b>10.01</b>
Law and Justice Division	453.50	435.00	8.61	56.49	226.92	375.67	18.74	64.53	12.99	17.18
Public Security Division	2,166.45	2,080.31	68.96	190.08	1,000.21	1,895.23	59.91	151.58	9.14	8.00
Legislative and Parliamentary Affairs Division	6.45	2.84	0.29	0.80	1.90	5.71	0.26	1.84	28.24	32.28
Anti Corruption Commission	30.17	9.72	0.48	1.21	4.07	24.56	0.11	1.48	12.42	6.02
Security Services Division	1,584.75	1,168.88	16.74	98.76	740.85	1,344.96	24.97	145.46	8.45	10.82
<b>Sub-total = Edu</b>	<b>38,265.59</b>	<b>36,316.02</b>	<b>2,537.35</b>	<b>8,839.32</b>	<b>27,586.99</b>	<b>41,682.34</b>	<b>1,155.85</b>	<b>7,012.61</b>	<b>24.34</b>	<b>16.82</b>
Ministry of Primary and Mass Education	9,270.00	9,016.24	403.98	1,676.69	6,298.88	9,403.55	173.48	1,688.37	18.60	17.95
Secondary and Higher Education Division	9,928.67	9,149.51	969.01	3,919.41	7,468.86	11,865.23	764.06	2,826.58	42.84	23.82
Ministry of Science and Technology	15,908.47	15,908.47	948.99	2,473.76	12,164.05	17,388.94	62.87	1,764.66	15.55	10.15
Information and Communication Technology Division	1,645.30	887.01	67.94	432.20	652.45	1,048.63	48.00	285.97	48.73	27.27

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (January)	Actual FY20 (Up to January)	Actual FY20	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)	Actual FY21 (Up to January) as % of Revised Budget FY20	Actual FY21 (Up to January) as % Budget FY21
Technical and Madrasah Education Division	1,513.15	1,354.79	147.43	337.26	1,002.74	1,975.99	107.45	447.04	24.89	22.62
<b>Sub-total = Health</b>	<b>12,266.82</b>	<b>9,260.85</b>	<b>416.66</b>	<b>1,749.38</b>	<b>5,864.17</b>	<b>12,499.58</b>	<b>333.24</b>	<b>1,790.01</b>	<b>18.89</b>	<b>14.32</b>
Health Services Division	9,936.80	7,667.39	366.17	1,498.83	4,961.21	10,053.86	242.36	1,421.87	19.55	14.14
Medical Education and Family Welfare Division	2,330.02	1,593.46	50.49	250.55	902.96	2,445.72	90.89	368.13	15.72	15.05
<b>Sub-total = SSW</b>	<b>5,780.74</b>	<b>6,258.54</b>	<b>371.95</b>	<b>943.40</b>	<b>4,429.60</b>	<b>6,649.67</b>	<b>361.57</b>	<b>1,709.80</b>	<b>15.07</b>	<b>25.71</b>
Ministry of Social Welfare	325.95	261.41	21.89	78.63	191.33	402.01	7.41	52.97	30.08	13.18
Ministry of Women and Children Affairs	647.80	664.15	20.47	184.81	360.80	676.29	17.90	121.52	27.83	17.97
Ministry of Food	888.84	463.97	57.00	98.33	216.04	595.00	1.31	65.55	21.19	11.02
Ministry of Disaster Management and Relief	3,453.84	4,654.23	247.81	519.43	3,478.74	4,491.37	326.30	1,429.96	11.16	31.84
Ministry of Liberation Affairs	464.31	214.78	24.78	62.20	182.69	485.00	8.65	39.80	28.96	8.21
<b>Sub-total = HCS</b>	<b>4,977.01</b>	<b>5,832.68</b>	<b>378.59</b>	<b>1,390.45</b>	<b>3,947.20</b>	<b>5,193.22</b>	<b>227.69</b>	<b>1,581.38</b>	<b>23.84</b>	<b>30.45</b>
Ministry of Housing and Public Works	4,977.01	5,832.68	378.59	1,390.45	3,947.20	5,193.22	227.69	1,581.38	23.84	30.45
<b>Sub-total = RCRA</b>	<b>1,834.05</b>	<b>2,094.72</b>	<b>89.26</b>	<b>713.15</b>	<b>1,348.32</b>	<b>2,141.70</b>	<b>64.59</b>	<b>877.71</b>	<b>34.05</b>	<b>40.98</b>
Ministry of Information	285.26	171.25	5.88	35.89	118.75	262.56	1.68	34.66	20.96	13.20
Ministry of Cultural Affairs	260.17	178.72	14.34	69.39	117.29	220.86	0.13	60.23	38.83	27.27
Ministry of Religious Affairs	1,074.47	1,589.46	66.66	553.25	999.00	1,424.99	56.61	720.43	34.81	50.56
Ministry of Youth and Sports	214.15	155.29	2.38	54.62	113.28	233.29	6.17	62.38	35.17	26.74
<b>Sub-total = FE</b>	<b>27,930.29</b>	<b>26,048.85</b>	<b>694.08</b>	<b>7,780.28</b>	<b>26,035.69</b>	<b>26,639.55</b>	<b>687.58</b>	<b>5,111.72</b>	<b>29.87</b>	<b>19.19</b>
Energy and Mineral Resources Division	1,915.85	2,417.07	31.97	357.60	2,123.66	1,835.62	121.78	463.46	14.79	25.25
Power Division	26,014.44	23,631.78	662.11	7,422.67	23,912.03	24,803.93	565.80	4,648.26	31.41	18.74
<b>Sub-total = Agr</b>	<b>11,347.32</b>	<b>10,849.46</b>	<b>395.93</b>	<b>3,034.39</b>	<b>7,834.75</b>	<b>11,868.17</b>	<b>603.26</b>	<b>3,400.48</b>	<b>27.97</b>	<b>28.65</b>
Ministry of Agriculture/3	1,930.38	1,865.53	47.73	524.66	1,722.49	2,543.98	112.84	753.73	28.12	29.63
Ministry of Fisheries and Livestock	1,634.90	1,028.47	32.07	205.54	657.78	1,611.80	31.52	163.23	19.99	10.13
Ministry of Environment and Forest	676.02	260.47	3.75	32.12	197.83	598.74	9.90	65.77	12.33	10.98
Ministry of Land	849.39	596.41	16.55	58.94	314.40	844.23	20.47	96.16	9.88	11.39
Ministry of Water Resources	6,256.63	7,098.58	295.83	2,213.13	4,942.24	6,269.42	428.54	2,321.58	31.18	37.03
<b>Sub-total = IES</b>	<b>2,723.24</b>	<b>2,826.02</b>	<b>49.63</b>	<b>648.73</b>	<b>2,069.70</b>	<b>2,644.13</b>	<b>114.34</b>	<b>544.99</b>	<b>22.96</b>	<b>20.61</b>
Ministry of Commerce	412.48	206.43	0.20	20.36	135.71	365.41	0.17	2.13	9.86	0.58
Ministry of Labour and Employment	198.20	253.48	0.90	31.42	206.47	220.42	2.87	27.75	12.39	12.59
Ministry of Industries	1,217.59	1,419.73	3.87	459.92	1,229.95	1,233.58	77.71	410.75	32.40	33.30
Ministry of Expatriates' Welfare and Overseas Employment	294.97	289.76	21.26	56.57	181.68	316.40	19.79	55.59	19.52	17.57
Ministry of Textiles and Jute	600.00	656.62	23.40	80.46	315.89	508.32	13.80	48.77	12.25	9.59
<b>Sub-total = GPS</b>	<b>55,208.87</b>	<b>49,028.02</b>	<b>5,611.24</b>	<b>19,825.06</b>	<b>44,604.58</b>	<b>54,239.32</b>	<b>973.68</b>	<b>9,384.70</b>	<b>40.44</b>	<b>17.30</b>
Road Transport and Highways Division	25,163.36	23,959.80	1,422.95	6,662.88	20,004.39	24,825.41	708.00	5,499.58	27.81	22.15

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (January)	Actual FY20 (Up to January)	Actual FY20	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)	Actual FY21 (Up to January) as % of Revised Budget FY20	Actual FY21 (Up to January) as % Budget FY21
Ministry of Railways	12,598.64	10,249.00	2,770.51	6,591.66	11,137.32	12,491.30	0.00	0.00	64.32	0.00
Ministry of Shipping	3,113.44	3,182.13	23.79	1,247.33	2,682.04	3,265.15	12.45	1,229.05	39.20	37.64
Ministry of Civil Aviation and Tourism	3,374.60	3,364.83	54.62	234.12	3,169.22	3,633.24	0.00	472.51	6.96	13.01
Posts and Telecommunications Division	2,396.81	1,590.73	1.71	572.03	930.10	2,050.39	34.99	142.84	35.96	6.97
Bridges Division	8,562.02	6,681.53	1,337.67	4,517.04	6,681.52	7,973.83	218.25	2,040.73	67.60	25.59
<b>Total Development Revenue Expenditure</b>	<b>211,686.60</b>	<b>202,347.78</b>	<b>12,457.60</b>	<b>58,497.55</b>	<b>160,989.24</b>	<b>215,044.62</b>	<b>5,878.67</b>	<b>41,043.17</b>	<b>28.91</b>	<b>19.09</b>

### Appendix 5: Revenue Collection

(in crore taka)

	Actual FY19	Fiscal Year 2019-20					Fiscal Year 2020-21		
		Budget FY20	Revised Budget FY20	Actual FY20 (January)	Actual FY20 (Up to January)	Actual FY20	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)
Tax Revenue (a+b)	225,966.3	340,101.00	313,068.8	22,914.1	129,756.2	220,779.9	344,997.3	23,522.1	136,513.2
a. NBR	218,624.9	325,600.0	300,501.4	22,352.7	125,540.9	214,836.4	329,998.0	22,978.2	132,953.0
a.1 Income	67,298.9	113,911.5	102,893.6	8,040.2	45,433.2	75,342.3	103,944.1	7,099.1	43,508.3
a.2 VAT	85,014.8	123,067.7	109,845.8	7,392.4	44,750.1	79,929.1	125,161.1	8,477.0	52,075.6
a.3 Import	38,426.2	48,153.2	47,135.7	3,473.9	18,516.3	32,530.0	57,814.5	3,472.5	19,863.4
a.4 Export	24,282.2	36,498.1	33,684.2	2,291.4	14,546.3	23,720.9	37,807.2	2,618.6	15,781.6
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	1,040.6	1,608.8	2,297.0	3,685.7	1,252.1	1,520.5
a.6 Other Taxes	1,149.8	1,676.7	1,547.4	114.1	685.2	939.7	1,529.9	59.0	203.6
b. Non-NBR	7,341.4	14,501.0	12,567.4	561.4	4,215.2	5,943.5	14,999.3	543.9	3,560.2
b.1 Narcotics & Liquor	76.3	109.0	108.0	6.7	46.7	73.6	119.7	7.1	42.4
b.2 Vehicles	1,677.4	1,432.7	750.0	141.4	1,086.0	1,568.5	797.5	144.6	940.9
b.3 Land Revenue	665.1	1,400.0	1,400.0	53.4	432.5	666.5	1,668.2	71.7	516.7
b.4 Stamp Duty	4,200.1	11,048.0	9,798.0	296.2	2,306.6	3,011.7	11,851.0	281.0	1,749.5
b.5 Surcharge	722.5	511.3	511.4	63.7	343.4	623.1	562.9	39.4	310.6
c. Non-tax Revenue	25,924.4	37,707.3	35,001.3	2,569.8	18,250.2	42,281.7	33,002.1	5,100.4	27,851.2
c.1 Dividend and Profit	2,653.9	3,496.9	3,490.0	418.1	1,147.3	3,471.8	1,747.7	348.5	1,173.8
c.2 Interest	1,513.0	8,316.9	5,309.2	120.5	1,211.7	1,910.8	8,717.3	296.3	7,072.2
c.3 Administrative Fees and Charges	2,796.7	8,886.7	8,735.4	294.2	1,707.9	2,375.5	6,513.2	186.6	1,274.1
c.4 Fines, Penalties and Forfeiture	688.8	288.9	254.2	60.2	384.2	602.0	494.8	92.4	494.7
c.5 Receipts for Services Rendered	3,965.3	7,273.9	7,690.7	248.0	2,084.2	2,969.9	4,965.5	231.8	1,724.6
c.6 Rents, Leases and Recoveries	563.5	630.3	499.4	26.9	222.4	491.4	576.2	45.4	277.0
c.7 Tolls and Levies	675.7	686.1	654.7	73.7	440.3	676.6	810.1	70.8	453.6
c.8 Non-Commercial Sales	902.6	2,614.3	2,437.9	131.5	941.9	1,591.5	2,796.5	196.2	502.8
c.9 Other Non-Tax Revenue and Receipts	11,906.3	5,260.7	5,803.2	1,185.8	9,999.4	28,021.6	6,037.9	3,623.7	14,827.3
c. 10 Capital Revenue	258.6	252.5	126.7	10.8	110.9	170.5	342.8	8.6	51.1
<b>Total Revenue (a+b+c)</b>	<b>251,890.7</b>	<b>377,808.3</b>	<b>348,070.1</b>	<b>25,483.9</b>	<b>148,006.4</b>	<b>263,061.6</b>	<b>377,999.4</b>	<b>28,622.5</b>	<b>164,364.5</b>
d. Tax-GDP Ratio	10.04	13.38	12.31	0.90	5.10	8.68	11.95	0.82	4.73

		Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 (January)	Actual FY20 (Up to January)	Actual FY20	Budget FY21	Actual FY21 (January)	Actual FY21 (Up to January)
(base 2005-06)									
e.Revenue-GDP ratio (base 2005-06)	11.19	14.86	13.69	1.00	5.82	10.35	13.10	0.99	5.70

### 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 January/Actual FY20 up to January)*100	(Actual FY21 Up to January/ Budget FY20)*100
<b>Tax Revenue (a+b)</b>	92.1	156.3	110.2	83.9	105.2	39.6
<b>a. NBR</b>	92.3	153.6	109.8	81.7	105.9	40.3
<b>a.1 Income</b>	90.3	138.0	101.0	28.6	95.8	41.9
<b>a.2 VAT</b>	89.3	156.6	113.9	30.4	116.4	41.6
<b>a.3 Import</b>	97.9	177.7	122.7	12.4	107.3	34.4
<b>a.4 Export</b>	92.3	159.4	112.2	9.0	108.5	41.7
<b>a.4 Excise</b>	92.3	71.6	112.2	0.0	3.8	0.1
<b>a.5 Sup</b>	238.7	160.5	69.0	0.9	94.5	41.3
<b>a.6 Other Taxes</b>	92.3	162.8	98.9	0.4	29.7	13.3
<b>b. Non-NBR</b>	86.7	252.4	119.4	2.3	84.5	23.7
<b>b.1 Narcotics &amp; Liquor</b>	99.0	162.6	110.9	0.0	90.8	35.4
<b>b.2 Vehicles</b>	52.3	50.8	106.3	0.6	86.6	118.0
<b>b.3 Land Revenue</b>	100.0	250.3	119.2	0.3	119.5	31.0
<b>b.4 Stamp Duty</b>	88.7	393.5	121.0	1.1	75.8	14.8
<b>b.5 Surcharge</b>						
<b>c. Non-tax Revenue</b>	92.8	78.1	94.3	16.1	152.6	84.4
<b>c.1 Dividend and Profit</b>	99.8	50.3	50.1	1.3	102.3	67.2
<b>c.2 Interest</b>	63.8	456.2	164.2	0.7	583.6	81.1
<b>c.3 Administrative Fees and Charges</b>	98.3	274.2	74.6	0.9	74.6	19.6
<b>c.4 Fines, Penalties and Forfeiture</b>	88.0	82.2	194.7	0.2	128.8	100.0
<b>c.5 Receipts for Services Rendered</b>	105.7	167.2	64.6	1.1	82.7	34.7
<b>c.6 Rents, Leases and Recoveries</b>	79.2	117.3	115.4	0.2	124.5	48.1
<b>c.7 Tolls and Levies</b>	95.4	119.7	123.7	0.3	103.0	56.0
<b>c.8 Non-Commercial Sales</b>	93.3	175.7	114.7	0.6	53.4	18.0
<b>c.9 Other Non-Tax Revenue and Receipts</b>	110.3	21.5	104.0	10.7	148.3	245.6
<b>c.10 Capital Revenue</b>	50.2	201.0	270.5	0.1	46.1	14.9
<b>Total Revenue (a+b+c)</b>	92.1	143.7	108.6	100.0	111.1	43.5

#### Notes:

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

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