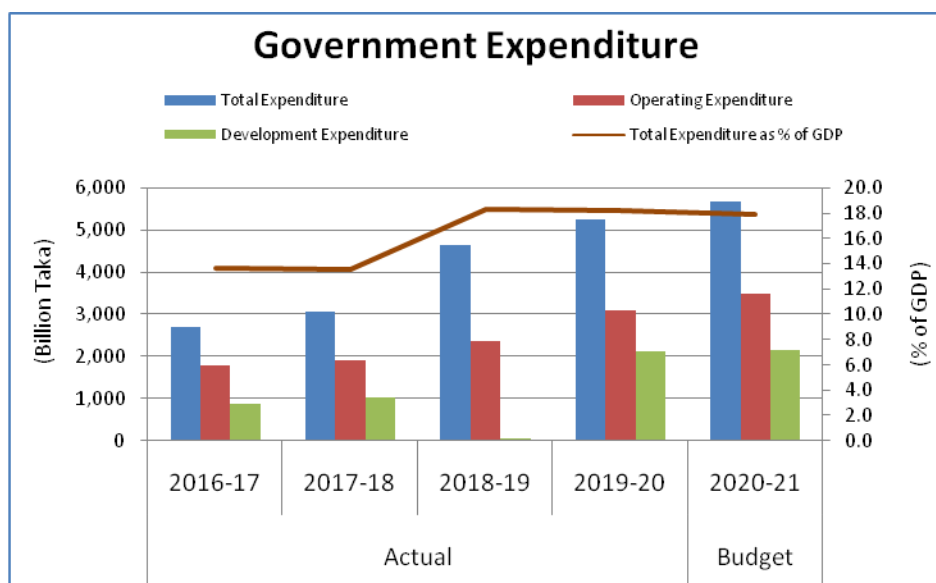




Monthly Report on Fiscal Position

July 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>
1.1 Operating expenditure: General Classification	5
1.1.1 Sector-wise Allocation & Growth	5
1.1.2 Broad Sector-wise Allocation.....	6
1.1.3 Sectors' Share in Resource Utilization.....	6
1.1.4 Sector-wise Utilization.....	7
1.1.5 Ministry-wise Utilization.....	7
1.2 Operating Expenditure: Economic Classification	7
<i>2.0 Development Expenditure</i>	<i>8</i>
2.1 Allocation & Utilization Pattern of Development Expenditure.....	8
2.2 Broad Sector wise Utilization Pattern.....	9
2.3 Ministry wise Utilization Pattern	10
<i>3.0 Revenue Collection.....</i>	<i>10</i>
3.1 Total Revenue	10
3.2 NBR Tax Revenue	9
<i>4.0 Budget Deficit</i>	<i>10</i>
<i>5.0 Financing.....</i>	<i>11</i>

List of Figures

Figure 1: Sector Share in Resource Utilization in FY20.....	6
Figure 2: Operating Expenditure.....	7
Figure 3: Actual Expenditure According to Economic classification FY20 (up to April 2020).....	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY20 (Up to April 2020).....	8
Figure 5: Broad Sector Wise Share in Development Expenditure.....	10
Figure 6: Sources of Revenue Collection	9
Figure 7 Share Among NBR Taxes.....	9
Figure 8 Sources Of Financing Deficit.....	14

List of Tables

Table1: OperatingExpenditure Pattern By Sector	5
Table 2: Broad Sectorwise Allocation.....	6
Table 3: Allocation & Utilization Pattern Of Development Expenditure	9
Table 4: Revenue Collection Position	10
Table 5: Budget Deficit.....	10
Table 6: Financing Budget Deficit.....	11

List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern Of Operating Expenditure	12
Appendix 2: Ministry Wise Operating Expenditure	15
Appendix 3: Operating Expenditure by Economic Classification.....	185
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	16
Appendix 5 Revenue Collection.....	19
Appendix 6 Revenue Receipts (Growth Scenario).....	24

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 July, 2020 in the current fiscal year (FY 21) is 5.3 percent of the operating budget estimates. Actual development expenditure during the same period is 1.32 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 July 2020, 5.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (83 Percent). Total NBR tax collection is 5.0 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 July 2020, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 0.05 percent of GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation& Growth

Allocations for operating expenditure against different ministries/divisions are grouped into 14 sectors. Sector-wise utilization pattern along with progress so far made has been presented in **table1**.

Table1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20					Fiscal Year 2020-21					
	Budget FY20	Revised Budget FY20	Actual Expenditure FY20	Sector's Share in Actual FY20 (in %)	Actual FY20 as% of Revised Budget FY20	Budget FY21	Budget FY21 as % of Budget FY20	Budget FY21 as % of Revised Budget FY20	Budget FY21 as % of Actual 20	Actual FY210 (Up to July)	Actual 21 (Up to July) as % of Budget FY21
GPS	83,467	67,027	31,522	12.5	47.0	100,665	120.6	150.2	319.4	3,766	3.7
LGRD	5,259	5,262	4,367	1.7	83.0	5,899	112.2	112.1	135.1	193	3.3
Defense	30,621	31,100	32,363	12.9	104.1	32,755	107.0	105.3	101.2	1,365	4.2
POS	23,397	23,745	21,443	8.5	90.3	25,023	106.9	105.4	116.7	1,721	6.9
Edu	41,224	40,724	38,378	15.3	94.2	44,079	106.9	108.2	114.9	4,347	9.9
Health	13,465	14,431	11,291	4.5	78.2	16,747	124.4	116.0	148.3	879	5.3
SSW	23,677	24,185	19,655	7.8	81.3	24,950	105.4	103.2	126.9	1,211	4.9
Housing	1,626	1,613	1,402	0.6	86.9	1,744	107.2	108.1	124.3	48	2.7
RCRA	2,557	2,644	2,444	1.0	92.4	2,649	103.6	100.2	108.4	107	4.0
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	8	6.7
Agri	17,004	16,168	13,998	5.6	86.6	18,113	106.5	112.0	129.4	466	2.6
IES	1,168	1,153	1,003	0.4	87.0	1,295	110.9	112.3	129.1	129	10.0
Trans	9,613	9,457	8,195	3.3	86.7	10,341	107.6	109.3	126.2	178	1.7
Interest Payment	57,070	57,664	57,414	22.8	99.6	63,801	111.8	110.6	111.1	4,104	6.4
Total	310,268	295,278	251,338	100	85.1	348,180	112.2	117.9	138.5	18,522	5.3

Some of the noteworthy features are:

- For FY21, budget allocation was raised by 11.8 percent over the FY20 revised budget estimates and 11.2 percent over the original budget;

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHT's, 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

- Up to July 2020, spending in Industries and Economic Services (IES), Education, Public order and safety (POS), Fuel and Energy (F&E), Health, and Agriculture were on the higher side. Sectors like General Public Services (GPS), Transport and Communication (Trans), Defence, LGRD, Recreation, Culture and Religious Affairs (RCRA), Housing and Social Security & Welfare (SSW) have lesser spending in operating spending;
- As a whole, operating spending up to July 2021 amounts to 5.3 percent of the total operating budget.

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 July)	37.0	36.1	1.0	2.5	22.2	1.3

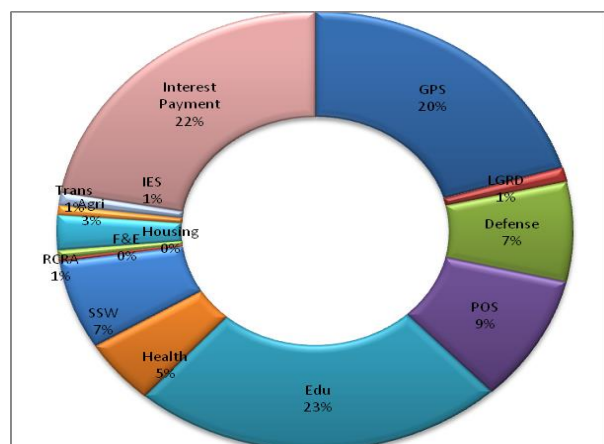
Note:

1. Administration includes General Public Services, Defense, and Public Order & Safety
2. Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative
3. Physical Infrastructure covers Fuel & energy and Transport & Communication
4. Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food
5. Others includes Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- Broadly in the budget for 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 July 2020, among all categories expenditure on Administration sector was the highest and share in actual expenditure of administration and Social infrastructure were increased.

1.1.3 Sectors' Share in Resource Utilization

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



Total operating spending up to July, 2020 in the current fiscal year (FY21) is 5.3 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Education (23 percent) followed by Interest Payment (22 percent), General Public Service (20 percent) and Public Order & Safety (09 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to July 2020)

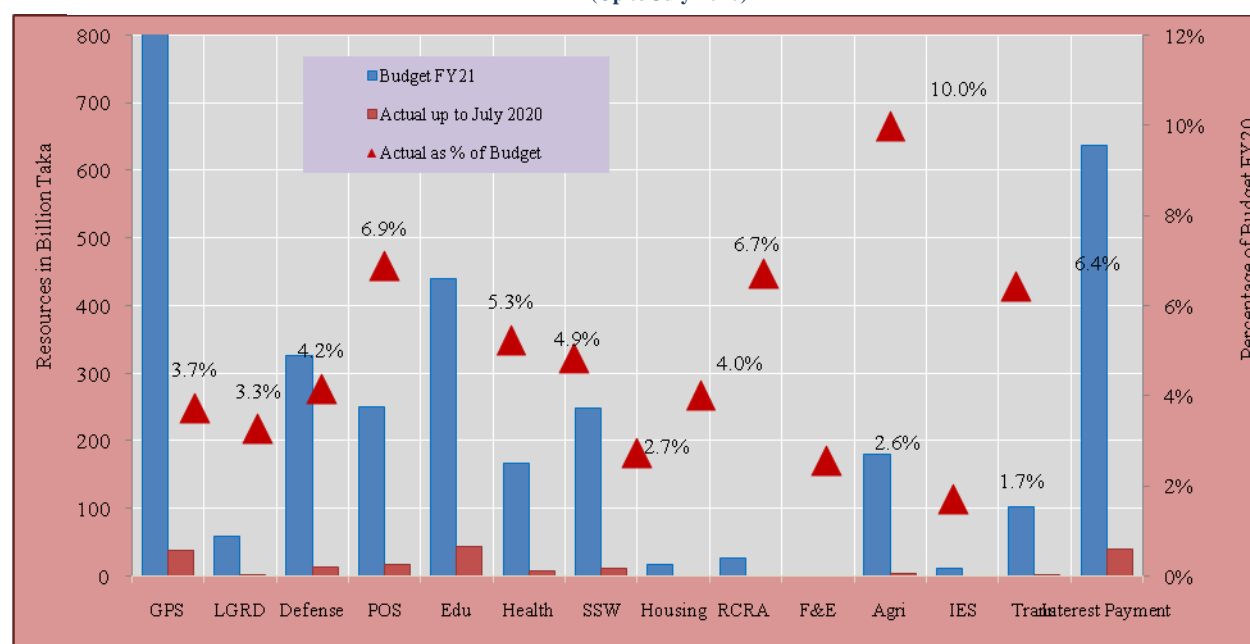


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (10.0%), Recreation, , Public Order & Safety (6.9%), Culture and Religious Affairs (6.7%), Defence (4.2%), Health (5.3%) and Interest Payment (6.4%) sectors have shown 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 July is 5.3 percent of the budget estimate, which was 4 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), (Domestic & Foreign), Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Operating Budget (**PFNDB**). Status of actual spending up to July 2020 as per economic classification is shown in **figures 3 and 4**. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (**Appendix 3**).

Figure 3: Actual Expenditure according to Economic classification FY21 (up to July 2021)

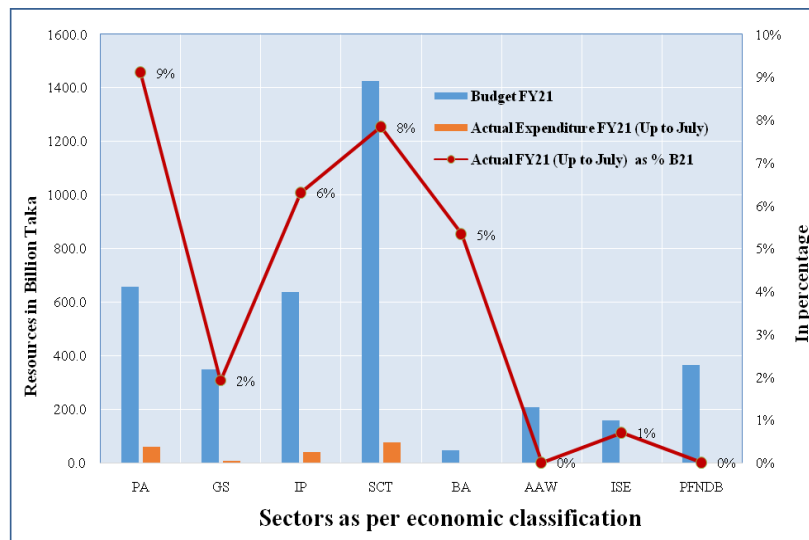
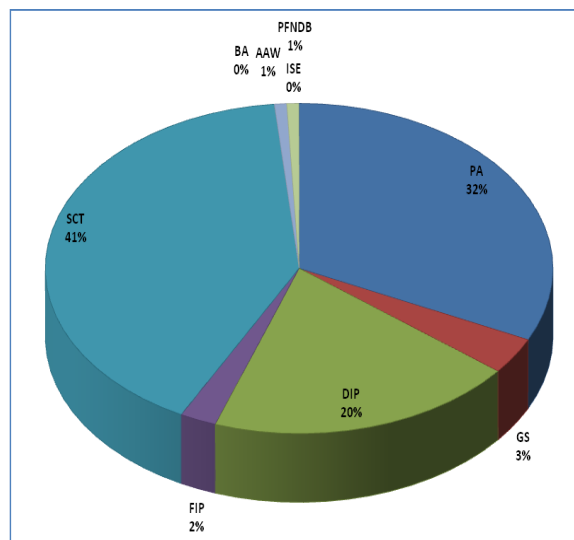


Figure 4: Share of Different Categories in Total Actual Spending in FY21 (up to July 2021)



Up to July 2021, utilization rate of total operating expenditure is 5.3 percent. For some categories, like subsidies and current transfer (41%), pay and allowances (32%) and DIP (20%) the spending rate is higher than the overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

- Up to July 2020, actual expenditure is 1.32 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 2.07 percent of the budget;
- During this period, Fuel & Energy (5.1%) sector made the highest utilization of allocated resources followed by LGRD (13.52), Education (12.12), TC(10.14) Agriculture, Fisheries and Livestock (7.1%), Recreation, Culture and Religious Affairs 6.5%)

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

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

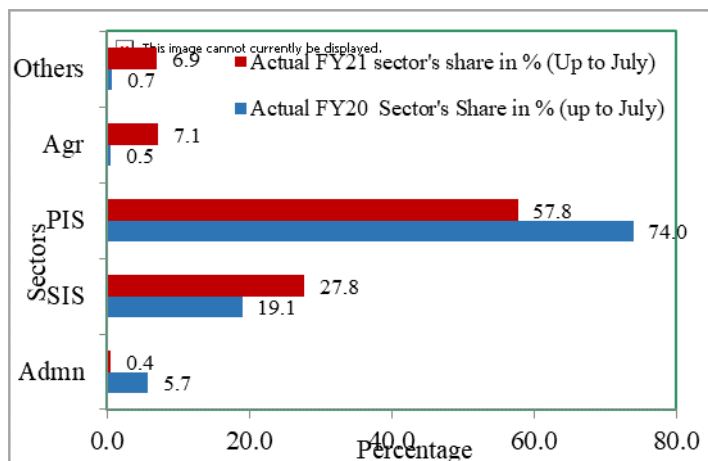
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20						Fiscal Year 2020-21					
	Budget FY20	Revised FY20	Actual FY20	Actual FY20 (up to MJuly)	Sector's Share in Actual (up to July) (%)	Actual FY20 as % of Revised Budget FY19	Budget FY21	Actual FY21 (up to July)	Budget FY21 as % of Revised Budget FY19	Budget FY21 as % of Actual FY20	Actual FY21 (up to July) as % of Budget FY21	Actual FY21 sector's share in % (up to July)
GPS	13,005	13,374	7,739	251	5.69	57.86	12,495	12	93.43	161.46	0.09	0.41
LGRD	32,627	35,211	27,497	394	8.95	78.09	33,673	385	95.63	122.46	1.14	13.52
Defence	1,480	1,550	58	1	0.01	3.75	1,672	0	107.88	2873.78	0.01	0.01
POS	4,241	3,697	1,974	0	0.01	53.40	3,646	0	98.63	184.71	0.00	0.01
Edu	38,266	36,316	27,587	395	8.98	75.96	41,682	345	114.78	151.09	0.83	12.12
Health	12,267	9,261	5,864	41	0.92	63.32	12,500	48	134.97	213.15	0.38	1.67
SSW	5,781	6,259	4,430	9	0.21	70.78	6,650	13	106.25	150.12	0.19	0.45
HCS	4,977	5,833	3,947	0	0.00	67.67	5,193	0	89.04	131.57	0.00	0.00
RCRA	1,834	2,095	1,348	0	0.00	64.37	2,142	185	102.24	158.84	8.64	6.50
FE	27,930	26,049	26,036	1,568	35.62	99.95	26,640	1,356	102.27	102.32	5.09	47.67
AFL	11,347	10,849	7,835	23	0.53	72.21	11,868	202	109.39	151.48	1.70	7.10
IES	2,723	2,826	2,070	29	0.65	73.24	2,644	12	93.56	127.75	0.44	0.41
TC	55,209	49,028	44,605	1,691	38.41	90.98	54,239	288	110.63	121.60	0.53	10.14
Total	211,687	202,348	160,989	4,403	100.00	79.56	215,045	2,845	106.27	133.58	1.32	100.00

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till June, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to July 2021, the maximum share of spending went to physical infrastructure (57.8 percent) followed by Social Infrastructure (27.8 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

Table displaying ministry-wise utilization of development budget has been annexed in the Appendix (Appendix- 4).

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

(In Crore Taka)

	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20	Actual (July)	Actual FY20 (Up to July)	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)	Actual (up to July) as percentage of Budget FY21
Tax Revenue (a+b)	340,101	313,069	220,780	17,897	17,897	344,997	17,040	17,040	4.9
a. NBR	325,600	300,501	214,836	17,234	17,234	329,998	16,556	16,556	5.0
a.1 Income	113,912	102,894	75,342	7,141	7,141	103,944	5,677	5,677	5.5
a.2 VAT	123,068	109,846	79,929	5,771	5,771	125,161	6,916	6,916	5.5
a.3 Import	48,153	47,136	32,530	2,132	2,132	57,815	1,899	1,899	3.3
a.4 Export duty	36,498	33,684	23,721	1,966	1,966	37,807	2,012	2,012	5.3
a.5 Excise	54	49	77	0	0	55	0	0	0.0

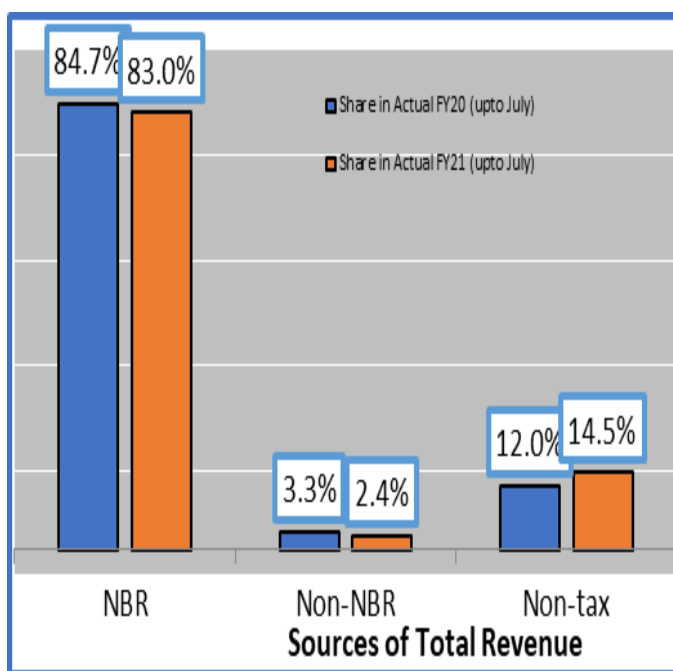
⁴Detailed information on revenue collection position and growth is included in the appendix (Appendix 5 & 6).

a.6 Supplementary Duty	2,239	5,345	2,297	119	119	3,686	45	45	1.2
a.7 Other Taxes	1,677	1,547	940	104	104	1,530	6	6	0.4
b. Non-NBR	14,501	12,567	5,943	664	664	14,999	484	484	3.2
c. Non-tax Revenue	37,707	35,001	42,282	2,445	2,445	33,002	2,897	2,897	8.8
Total Revenue (a + b + c)	377,808	348,070	263,062	20,343	20,343	377,999	19,937	19,937	5.3
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.68	0.70	0.70	11.95	0.59	0.59	-
e. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.35	0.80	0.80	13.10	0.69	0.69	-

- **Total revenue** collection in FY20 was 0.8 percent of GDP and 0.7 percent of the revised budget target.
- Up to July 2021, total revenue collection scaled down by 9.0 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 5.5 percent.
- In FY21, total revenue is expected to be scaled up to 13.09 percent of GDP. This figure is about 4.4 percent lower than the revised budget estimate of FY20 but 66 percent higher than the actual collection in FY20.

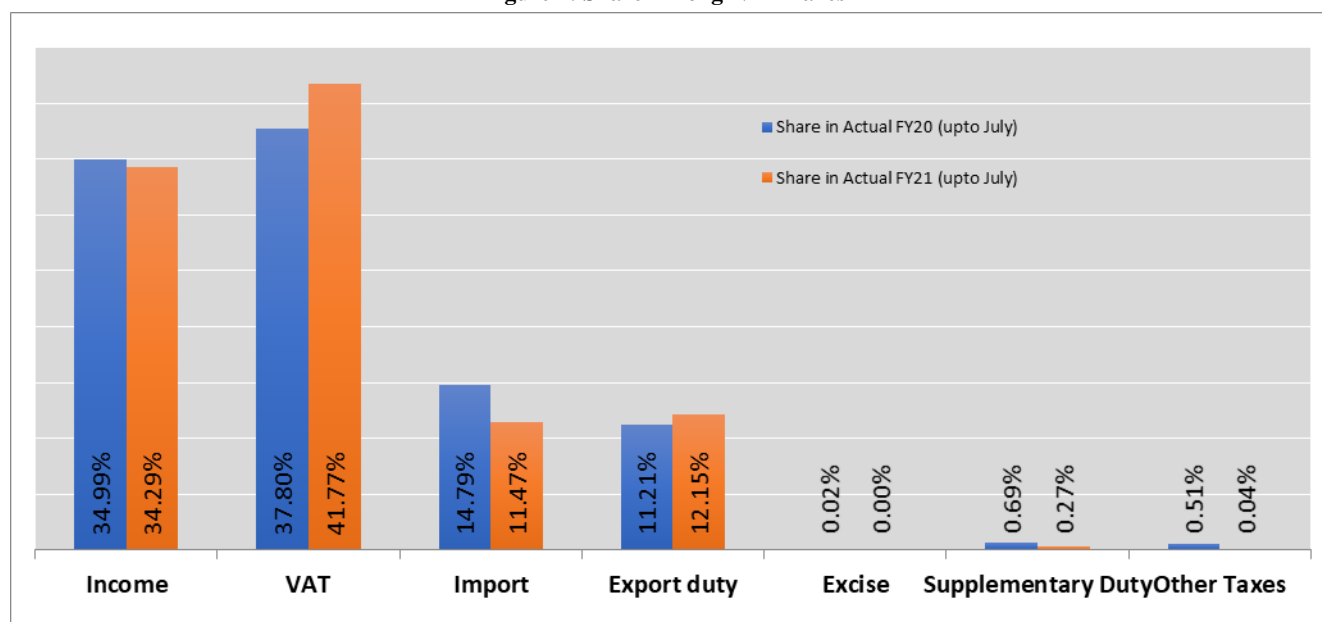
- Major share of the government revenue comes from NBR sources (83.0 percent up to July 2020).
- Growth rates of NBR and Non-NBR tax revenue are -10.1 percent and -4.8 percent respectively. On the other hand, non-tax revenue collection grew by 18.5 percent compared to the corresponding period of the previous fiscal year (FY20).
- For tax and non-tax revenue, achievements as to the annual target were 4.9 and 0.8 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 3.3 percent higher than the revised budget of FY20 and 37.6 percent higher than the actual collection of the FY20.
- In FY21 up to July 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 34.29 percent from income tax, 41.77 percent was collected from VAT, 12.15 percent from Export Duty, 11.4 percent from import duty and the rest from excise, Supplementary duties and other taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

Description	Year: 2019-20				Year: 2020-21				(In crore taka)	
				Accounts 2018-19				Accounts 2018-19 up to July	Accounts 2019-20 up to July	
	Budget	Revised	Accounts July		Budget	Revised Budget	Accounts July			
Revenues	377,811	348,069	20,343	263,062	378,002	0	19,937	20,343	19,937	
Tax Revenue	340,104	313,070	17,897	220,780	344,999	0	17,040	17,897	17,040	
Non-Tax Revenue	37,710	35,002	2,445	42,282	33,002	0	2,897	2,445	2,897	
Foreign Grants	4,168	3,454	0	1,957	4,013	0	0	0	0	

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

Revenue and Foreign Grants	381,980	351,523	20,343	265,019	382,014	0	19,937	20,343	19,937
Operating Expenditure	310,263	295,280	12,980	251,338	348,180	0	18,522	12,980	18,522
Net Outlay for Food Account Operation	308	654	834	2,326	567	0	142	834	142
Loans & Advances (Net)	937	3,294	-505	1,207	4,210	0	-221	-505	-221
Development Expenditure	211,683	202,349	4,403	160,652	215,043	0	2,845	4,403	2,845
Development Program financed from Revenue Budget	1,463	1,833	1	1,617	2,522	0	1	1	1
Non-ADP Project	5,315	4,846	0	3,343	4,722	0	0	0	0
Annual Development Programme	202,721	192,921	4,402	154,238	205,145	0	2,844	4,402	2,844
Non-ADP FFW and Transfer	2,184	2,748	0	1,455	2,654	0	0	0	0
Total Expenditure	523,191	501,577	17,712	415,523	567,999	0	21,288	17,712	21,288
Overall Balance (Including Grants)	-141,211	-150,053	2,631	-150,504	-185,985	0	-1,351	2,631	-1,351
Overall Balance (Excluding Grants)	-145,380	-153,507	2,631	-152,460	-189,997	0	-1,351	2,631	-1,351
(In percent of GDP 2005-06 base) (Including grants)	-4.18	-5.92	0.10	-5.93	-6.44	0.00	-0.05	0.10	-0.05
(In percent of GDP 2005-06 base) (Excluding grants)	-4.30	-6.05	0.10	-6.01	-6.58	0.00	-0.05	0.10	-0.05

- In FY20, actual budget deficit (excluding grants) as percentage of GDP was 4.30 percent. Including grants it was 4.18 percent of GDP;
- Budget deficit (excluding grants) for FY21 is estimated to be 6.58 percent of GDP. Including grants the deficit is expected to be 6.44 percent of GDP;
- For FY21, actual overall balance up to July, 2021 (excluding grants) witnesses a negative value which was .05 percent of GDP.

5.0 Financing

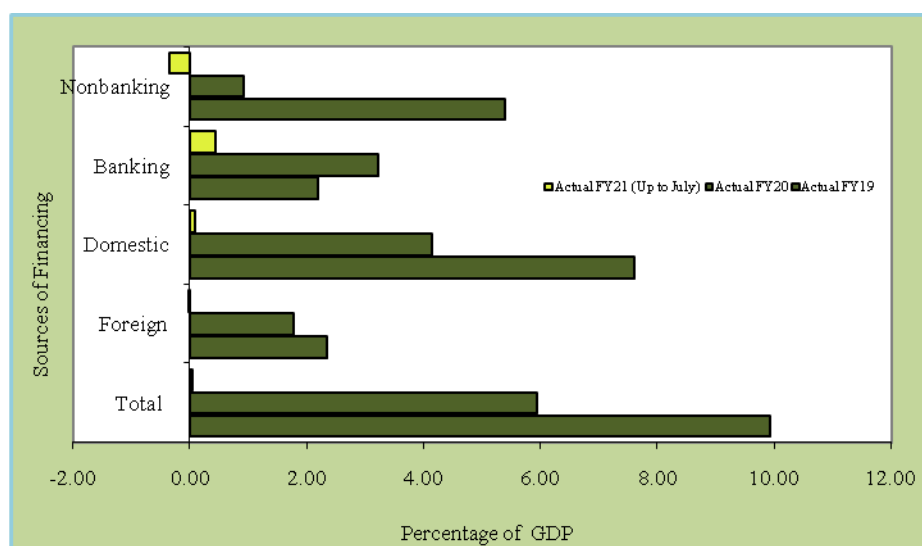
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

Description	Fiscal Year: 2019-20				Fiscal Year: 2020-21			(In crore taka)	
	Budget	Revised	Accounts July	Accounts FY20	Budget	Revised Budget	Accounts July	Accounts FY20 up to July	Accounts FY21 up to July
1.0 Foreign Borrowing-Net	63,848	52,709	-709	45,116	76,004	0	-687	-709	-687
1.1 Foreign Borrowing	75,390	63,659	368	57,085	88,824	0	306	368	306
1.2 Amortization	-11,542	-10,950	-1,077	-11,968	-12,820	0	-993	-1,077	-993
2.0 Domestic Borrowing	77,363	97,345	-1,922	105,083	109,983	0	2,035	-1,922	2,035
2.1 Borrowing from Banking System (Net)	47,364	82,421	16,992	81,718	84,980	0	12,151	16,992	12,151
2.1.1 Long-Term Debt (Net)	28,094	59,986	4,348	57,930	53,654	0	6,648	4,348	6,648
2.1.2 Short-Term Debt (Net)	19,270	22,435	12,644	23,788	31,326	0	5,503	12,644	5,503

2.2 Non-Bank Borrowing (Net)	30,000	14,924	-18,914	23,365	25,003	0	-10,116	-18,914	-10,116
2.2.1 National Savings Schemes (Net)	27,000	11,924	2,153	15,089	20,000	0	4,259	2,153	4,259
2.2.2 Others	3,000	3,000	-21,067	8,276	5,003	0	-14,375	-21,067	-14,375
Total - Financing :	141,211	150,054	-2,631	150,199	185,987	0	1,348	-2,631	1,348
GDP	3,378,747	2,536,177	0	0	2,885,872	2,805,700	2,805,700	0	2,805,700
(In percent of GDP) :	4.18	5.92		5.72	6.44	0.00	0.05	-1.92	0.05

Figure 8 Sources Of Financing Deficit



For FY21, up to July, 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 (July)	Actual FY20 (Up to July)	Actual FY20	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)
General Public Services	83,467	67,027	1,217	1,217	31,522	100,665	3,766	3,766
LGRD	5,259	5,262	71	71	4,367	5,899	193	193
Defence	30,621	31,100	706	706	32,363	32,755	1,365	1,365
Public Order and safety	23,397	23,745	1,139	1,139	21,443	25,023	1,721	1,721
Education & technology	41,224	40,724	3,269	3,269	38,378	44,079	4,347	4,347
Health	13,465	14,431	587	587	11,291	16,747	879	879
Social Security and Welfare	23,677	24,185	362	362	19,655	24,950	1,211	1,211
Housing	1,626	1,613	29	29	1,402	1,744	48	48
Recreation, Culture and Religious Affairs	2,557	2,644	108	108	2,444	2,649	107	107
Fuel and Energy	120	105	9	9	7,861	119	8	8
Agriculture	17,004	16,168	284	284	13,998	18,113	466	466
Industrial & Economic Services	1,168	1,153	39	39	1,003	1,295	129	129
Transport and Communication	9,613	9,457	245	245	8,195	10,341	178	178
Interest	57,070	57,664	4,913	4,913	57,414	63,801	4,104	4,104
Total – Operating Revenue Expenditure	310,268	295,278	12,980	12,980	251,338	348,180	18,522	18,522

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 (July)	Actual FY20 (Up to July)	Actual FY20	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)	Actual FY21 (up to July) as % Budget FY21
Sub-total = GPS	31,522	83,467	67,027	1,217	1,217	31,522	100,665	3,766	3,766
Office of the President	19	24	24	2	2	19	27	1	1
Parliament	215	327	315	12	12	215	332	13	13
Prime Minister's Office	1,061	564	628	39	39	1,061	621	52	52
Cabinet Division	87	174	232	5	5	87	240	3	3

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (July)	Actual FY20 (Up to July)	Actual FY20	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)	Actual FY21 (up to July) as % Budget FY21
Election Commission	494	779	573	15	15	494	1,095	16	16
Ministry of Public Administration	1,812	2,469	2,475	75	75	1,812	2,774	107	107
Public Service Commission	59	68	68	3	3	59	78	3	3
Finance Division	24,922	74,511	58,145	936	936	24,922	90,544	3,429	3,429
Internal Resources Division	1,403	2,301	2,301	47	47	1,403	2,637	68	68
Financial Institutions Division	89	139	109	1	1	89	105	1	1
Economic Relations Division	222	244	291	4	4	222	293	5	5
Planning Division/2	73	88	85	4	4	73	90	5	5
Implementation, Monitoring and Evaluation Division	44	54	50	1	1	44	56	2	2
Statistics and Informatics Division	169	225	219	10	10	169	259	12	12
Ministry of Foreign Affairs	851	1,499	1,512	64	64	851	1,514	50	50
Sub-total = LGRD	4,367	5,259	5,262	71	71	4,367	5,899	193	193
Local Government Division	3,759	4,322	4,317	58	58	3,759	4,881	172	172
Rural Development and Co-operatives Division	571	584	592	13	13	571	648	19	19
Ministry of Chittagong Hill Tracts Affairs	37	353	354	1	1	37	371	2	2
Sub-total = Defence	32,363	30,621	31,100	706	706	32,363	32,755	1,365	1,365
Ministry of Defence - Defence Services	30,991	29,284	29,659	675	675	30,991	31,274	1,239	1,239
Ministry of Defence - Others Services	1,334	1,298	1,310	29	29	1,334	1,440	125	125
Armed Forces Division	38	38	131	1	1	38	41	2	2
Sub-total=POS	21,443	23,397	23,745	1,139	1,139	21,443	25,023	1,721	1,721
Supreme Court	181	195	199	14	14	181	223	14	14
Law and Justice Division	998	1,196	1,198	60	60	998	1,363	118	118
Public Security Division	18,356	19,757	20,137	982	982	18,356	20,765	1,471	1,471
Legislative and Parliamentary Affairs Division	27	29	31	3	3	27	34	4	4
Anti Corruption Commission	102	110	113	5	5	102	125	7	7
Security Services Division	1,780	2,109	2,066	75	75	1,780	2,513	107	107
Sub-total = Edu	38,378	41,224	40,724	3,269	3,269	38,378	44,079	4,347	4,347

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (July)	Actual FY20 (Up to July)	Actual FY20	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)	Actual FY21 (up to July) as % Budget FY21
Ministry of Primary and Mass Education	14,161	14,772	14,685	942	942	14,161	15,536	1,510	1,510
Secondary and Higher Education Division	18,398	19,695	19,250	1,986	1,986	18,398	21,252	2,343	2,343
Ministry of Science and Technology	516	530	530	1	1	516	557	17	17
Information and Communication Technology Division	257	285	305	2	2	257	366	4	4
Technical and Madrasah Education Division	5,045	5,941	5,952	338	338	5,045	6,368	472	472
Sub-total = Health	11,291	13,465	14,431	587	587	11,291	16,747	879	879
Health Services Division	8,472	10,008	10,944	429	429	8,472	12,830	656	656
Medical Education and Family Welfare Division	2,819	3,458	3,488	159	159	2,819	3,917	223	223
Sub-total = SSW	19,655	23,677	24,185	362	362	19,655	24,950	1,211	1,211
Ministry of Social Welfare	6,480	6,555	6,633	27	27	6,480	7,519	67	67
Ministry of Women and Children Affairs	1,248	3,101	3,125	9	9	1,248	3,183	27	27
Ministry of Food	3,904	3,614	4,046	1	1	3,904	4,883	1	1
Ministry of Disaster Management and Relief	4,279	6,418	6,449	13	13	4,279	5,345	16	16
Ministry of Liberation Affairs	3,745	3,989	3,933	313	313	3,745	4,020	1,099	1,099
Sub-total = HCS	1,402	1,626	1,613	29	29	1,402	1,744	48	48
Ministry of Housing and Public Works	1,402	1,626	1,613	29	29	1,402	1,744	48	48
Sub-total = RCRA	2,444	2,557	2,644	108	108	2,444	2,649	107	107
Ministry of Information	670	704	745	44	44	670	777	40	40
Ministry of Cultural Affairs	304	315	322	4	4	304	358	16	16
Ministry of Religious Affairs	238	263	276	41	41	238	268	3	3
Ministry of Youth and Sports	1,232	1,274	1,301	19	19	1,232	1,245	47	47
Sub-total = FE	7,861	120	105	9	9	7,861	119	8	8
Energy and Mineral Resources Division	1,548	70	63	4	4	1,548	69	4	4
Power Division	6,313	50	42	6	6	6,313	49	4	4
Sub-total = Agr	13,998	17,004	16,168	284	284	13,998	18,113	466	466
Ministry of Agriculture/3	9,811	12,119	11,087	159	159	9,811	12,893	279	279
Ministry of Fisheries and Livestock	960	1,297	1,503	42	42	960	1,581	62	62

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (July)	Actual FY20 (Up to July)	Actual FY20	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)	Actual FY21 (up to July) as % Budget FY21
Ministry of Environment and Forest	630	820	816	23	23	630	648	36	36
Ministry of Land	936	1,092	1,092	59	59	936	1,171	89	89
Ministry of Water Resources	1,661	1,676	1,671	1	1	1,661	1,820	1	1
Sub-total = IES	1,003	1,168	1,153	39	39	1,003	1,295	129	129
Ministry of Commerce	167	219	213	10	10	167	253	11	11
Ministry of Labour and Employment	89	115	114	5	5	89	130	7	7
Ministry of Industries	326	338	336	3	3	326	381	79	79
Ministry of Expatriates' Welfare and Overseas Employment	247	296	296	14	14	247	325	23	23
Ministry of Textiles and Jute	175	199	194	6	6	175	206	8	8
Sub-total = TC	8,195	9,613	9,457	245	245	8,195	10,341	178	178
Road Transport and Highways Division	3,357	4,111	4,089	41	41	3,357	4,616	63	63
Ministry of Railways	3,037	3,664	3,540	130	130	3,037	3,835	1	1
Ministry of Shipping	697	719	724	3	3	697	734	5	5
Ministry of Civil Aviation and Tourism	50	51	52	1	1	50	55	1	1
Posts and Telecommunications Division	1,052	1,064	1,049	71	71	1,052	1,096	108	108
Bridges Division	3	3	4	0	0	3	6	0	0
Sub-total = Interest	57,414	57,070	57,664	4,913	4,913	57,414	63,801	4,104	4,104
Domestic	53,096	52,797	52,796	4,465	4,465	53,096	58,253	3,669	3,669
Foreign	4,318	4,273	4,868	448	448	4,318	5,548	434	434
Total Operating Revenue Expenditure	251,338	310,268	295,278	12,980	12,980	251,338	348,180	18,522	18,522

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to July)	Budget FY21 (crore taka)	Actual FY21 Upto July (crore taka)	Actual FY21 (Up to July) As % of Budget FY19	Actual FY21 (upto June) as % of Budget FY21
Pay and Allowances	60,109	61,108	55,483	3,837	65,860	5,997	6.4	9.1
Pay of Officers	8,254	9,106	7,770	599	10,486	676	7.3	6.4

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to July)	Budget FY21 (crore taka)	Actual FY21 Upto July (crore taka)	Actual FY21 (Up to July) As % of Budget FY19	Actual FY21 (upto June) as % of Budget FY21
Pay of Establishment	23,755	23,460	22,076	1,527	24,756	1,759	6.4	7.1
Allowances	28,100	28,543	25,636	1,711	30,618	3,562	6.1	11.6
Goods and Services	31,828	32,435	28,435	457	34,744	666	1.4	1.9
Supplies and Services	23,759	24,298	19,929	379	25,502	633	1.6	2.5
Repairs Maintenance and Rehabilitation	8,069	8,137	8,506	78	9,242	33	1.0	0.4
Interest Payments	57,068	57,663	57,414	4,913	63,799	4,104	8.6	6.4
Domestic	52,795	52,795	53,096	4,465	58,251	3,669	8.5	6.3
Foreign	4,273	4,868	4,318	448	5,548	434	10.5	7.8
Subsidies and Incentives and Current Transfers	124,251	122,083	91,619	3,493	142,751	7,610	2.8	5.3
Subsidies and Incentives	33,457	31,981	29,233	0	38,648	4	0.0	0.0
Grants in Aid	50,699	51,500	43,124	2,524	63,195	4,536	5.0	7.2
Pensions and Gratuities	27,117	27,088	16,174	966	27,637	1,541	3.6	5.6
Others	2,593	1,129	753	3	2,886	24	0.1	0.8
Block Allocations	4,678	1,617	0	0	4,536	0	0.0	0.0
Unexpected	2,500	846	0	0	3,000	0	0.0	0.0
Others	2,178	771	0	0	1,536	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	277,934	274,906	232,951	12,700	311,690	18,376	4.6	5.9
Acquisition of Assets and Works (B)	17,846	18,829	17,978	279	20,797	146	1.6	0.7
Acquisition of Assets	16,716	17,756	17,111	273	19,403	83	1.6	0.4
Acquisition of Land	1,130	1,073	867	6	1,394	63	0.5	4.5
Total - Augmented Operating Recurrent Expenditure (A+B):	295,780	293,735	250,929	12,980	332,488	18,522	4.4	5.6
Investments in Shares and Equities (C)	14,482	1,499	409	0	15,648	0	0.0	0.0
Share Capital	14,482	1,499	409	0	15,648	0	0.0	0.0
Total - Operating Capital Expenditure (B+C)	32,328	20,328	18,387	279	36,445	146	0.9	0.4
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	310,262	295,234	251,338	12,980	348,136	18,522	4.2	5.3

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY19 (July)	Actual FY19 (Up to July)	Actual FY19	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)	Actual FY21 (up to April) as % of Revised Budget FY20	Actual FY21 (up to July) as % Budget FY21
Sub-total = GPS	13,004.6	13,374.1	250.6	250.6	7,738.7	12,494.9	11.5	11.5	1.87	0.09
Parliament	0.8	0.8	0.0	0.0	0.0	0.8	0.0	0.0	0.00	0.00
Prime Minister's Office	2,964.3	3,114.7	0.1	0.1	2,193.9	3,217.2	1.1	1.1	0.00	0.04
Cabinet Division	67.0	68.7	0.0	0.0	9.6	18.6	0.0	0.0	0.00	0.00
Election Commission	1,141.2	1,646.2	247.9	247.9	1,396.5	621.6	3.8	3.8	15.06	0.62
Ministry of Public Administration	394.0	304.6	0.0	0.0	211.6	518.3	0.0	0.0	0.00	0.00
Public Service Commission	34.4	52.5	0.0	0.0	31.5	26.7	0.0	0.0	0.00	0.00
Finance Division	3,326.4	2,809.7	1.1	1.1	1,424.3	3,809.8	0.0	0.0	0.04	0.00
Internal Resources Division (IRD)	597.8	230.5	0.2	0.2	35.2	456.4	0.0	0.0	0.09	0.00
Financial Institutions Division	2,902.6	2,853.8	0.0	0.0	2,042.1	2,274.3	6.1	6.1	0.00	0.27
Economic Relations Division	66.1	81.9	0.6	0.6	70.8	57.5	0.4	0.4	0.77	0.63
Planning Division/2	1,143.3	1,526.4	0.0	0.0	45.4	1,157.9	0.0	0.0	0.00	0.00
Implementation Monitoring and Evaluation Division	95.2	152.6	0.0	0.0	71.8	92.6	0.0	0.0	0.00	0.00
Statistics and Informatics Division	150.0	446.9	0.0	0.0	172.7	124.5	0.0	0.0	0.00	0.01
Ministry of Foreign Affairs	121.5	84.7	0.6	0.6	33.2	118.8	0.0	0.0	0.73	0.00
Sub-total = LGRD	32,626.8	35,211.4	394.2	394.2	27,497.4	33,673.5	384.7	384.7	1.12	1.14
Local Government Division	29,920.7	32,732.1	354.7	354.7	25,520.6	31,221.3	374.6	374.6	1.08	1.20
Rural Development and Co-operatives Division	1,864.8	1,637.2	39.5	39.5	1,293.4	1,587.7	10.0	10.0	2.41	0.63
Ministry of Chittagong Hill Tracts Affairs	841.3	842.2	0.0	0.0	683.4	864.5	0.0	0.0	0.00	0.00
Sub-total = Defence	1,479.9	1,550.3	0.5	0.5	58.2	1,672.5	0.2	0.2	0.03	0.01
Ministry of Defence - Defence Services	1,479.9	1,550.3	0.5	0.5	58.2	1,672.5	0.2	0.2	0.03	0.01
Sub-total=POS	4,241.3	3,696.8	0.4	0.4	1,973.9	3,646.1	0.2	0.2	0.01	0.00
Law and Justice Division	453.5	435.0	0.0	0.0	226.9	375.7	0.0	0.0	0.00	0.00
Public Security Division	2,166.5	2,080.3	0.2	0.2	1,000.2	1,895.2	0.0	0.0	0.01	0.00

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY19 (July)	Actual FY19 (Up to July)	Actual FY19	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)	Actual FY21 (up to April) as % of Revised Budget FY20	Actual FY21 (up to July) as % Budget FY21
Legislative and Parliamentary Affairs Division	6.5	2.8	0.0	0.0	1.9	5.7	0.0	0.0	0.00	0.00
Anti Corruption Commission	30.2	9.7	0.2	0.2	4.1	24.6	0.0	0.0	2.36	0.00
Security Services Division	1,584.8	1,168.9	0.0	0.0	740.8	1,345.0	0.1	0.1	0.00	0.01
Sub-total = Edu	38,265.6	36,316.0	395.5	395.5	27,587.0	41,682.3	344.9	344.9	1.09	0.83
Ministry of Primary and Mass Education	9,270.0	9,016.2	0.0	0.0	6,298.9	9,403.6	18.1	18.1	0.00	0.19
Secondary and Higher Education Division	9,928.7	9,149.5	72.9	72.9	7,468.9	11,865.2	7.2	7.2	0.80	0.06
Ministry of Science and Technology	15,908.5	15,908.5	184.4	184.4	12,164.1	17,388.9	218.8	218.8	1.16	1.26
Information and Communication Technology Division	1,645.3	887.0	138.0	138.0	652.5	1,048.6	100.7	100.7	15.56	9.60
Technical and Madrasah Education Division	1,513.2	1,354.8	0.2	0.2	1,002.7	1,976.0	0.1	0.1	0.01	0.00
Sub-total = Health	12,266.8	9,260.9	40.6	40.6	5,864.2	12,499.6	47.6	47.6	0.44	0.38
Health Services Division	9,936.8	7,667.4	35.6	35.6	4,961.2	10,053.9	44.6	44.6	0.46	0.44
Medical Education and Family Welfare Division	2,330.0	1,593.5	5.0	5.0	903.0	2,445.7	3.0	3.0	0.31	0.12
Sub-total = SSW	5,780.7	6,258.5	9.4	9.4	4,429.6	6,649.7	12.7	12.7	0.15	0.19
Ministry of Social Welfare	326.0	261.4	6.6	6.6	191.3	402.0	0.0	0.0	2.51	0.00
Ministry of Women and Children Affairs	647.8	664.2	0.6	0.6	360.8	676.3	0.7	0.7	0.09	0.11
Ministry of Food	888.8	464.0	2.2	2.2	216.0	595.0	11.5	11.5	0.47	1.93
Ministry of Disaster Management and Relief	3,453.8	4,654.2	0.1	0.1	3,478.7	4,491.4	0.1	0.1	0.00	0.00
Ministry of Liberation Affairs	464.3	214.8	0.0	0.0	182.7	485.0	0.4	0.4	0.00	0.09
Sub-total = HCS	4,977.0	5,832.7	0.1	0.1	3,947.2	5,193.2	0.0	0.0	0.00	0.00
Ministry of Housing and Public Works	4,977.0	5,832.7	0.1	0.1	3,947.2	5,193.2	0.0	0.0	0.00	0.00
Sub-total = RCRA	1,834.1	2,094.7	0.1	0.1	1,348.3	2,141.7	185.0	185.0	0.01	8.64
Ministry of Information	285.3	171.3	0.0	0.0	118.8	262.6	0.1	0.1	0.01	0.04
Ministry of Cultural Affairs	260.2	178.7	0.0	0.0	117.3	220.9	0.2	0.2	0.02	0.10
Ministry of Religious Affairs	1,074.5	1,589.5	0.0	0.0	999.0	1,425.0	184.6	184.6	0.00	12.95
Ministry of Youth and Sports	214.2	155.3	0.1	0.1	113.3	233.3	0.1	0.1	0.06	0.04
Sub-total = FE	27,930.3	26,048.9	1,568.3	1,568.3	26,035.7	26,639.6	1,356.4	1,356.4	6.02	5.09

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY19 (July)	Actual FY19 (Up to July)	Actual FY19	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)	Actual FY21 (up to April) as % of Revised Budget FY20	Actual FY21 (up to July) as % Budget FY21
Energy and Mineral Resources Division	1,915.9	2,417.1	0.0	0.0	2,123.7	1,835.6	0.0	0.0	0.00	0.00
Power Division	26,014.4	23,631.8	1,568.3	1,568.3	23,912.0	24,803.9	1,356.4	1,356.4	6.64	5.47
Sub-total = Agr	11,347.3	10,849.5	23.4	23.4	7,834.8	11,868.2	202.0	202.0	0.22	1.70
Ministry of Agriculture/3	1,930.4	1,865.5	18.0	18.0	1,722.5	2,544.0	2.3	2.3	0.96	0.09
Ministry of Fisheries and Livestock	1,634.9	1,028.5	5.1	5.1	657.8	1,611.8	5.9	5.9	0.49	0.37
Ministry of Environment and Forest	676.0	260.5	0.3	0.3	197.8	598.7	0.0	0.0	0.13	0.01
Ministry of Land	849.4	596.4	0.0	0.0	314.4	844.2	0.1	0.1	0.01	0.01
Ministry of Water Resources	6,256.6	7,098.6	0.0	0.0	4,942.2	6,269.4	193.8	193.8	0.00	3.09
Sub-total = IES	2,723.2	2,826.0	28.8	28.8	2,069.7	2,644.1	11.6	11.6	1.02	0.44
Ministry of Commerce	412.5	206.4	0.0	0.0	135.7	365.4	0.0	0.0	0.01	0.01
Ministry of Labour and Employment	198.2	253.5	0.0	0.0	206.5	220.4	0.0	0.0	0.00	0.01
Ministry of Industries	1,217.6	1,419.7	28.7	28.7	1,229.9	1,233.6	11.3	11.3	2.02	0.91
Ministry of Expatriates' Welfare and Overseas Employment	295.0	289.8	0.1	0.1	181.7	316.4	0.0	0.0	0.04	0.00
Ministry of Textiles and Jute	600.0	656.6	0.0	0.0	315.9	508.3	0.3	0.3	0.00	0.06
Sub-total = GPS	55,208.9	49,028.0	1,691.4	1,691.4	44,604.6	54,239.3	288.5	288.5	3.45	0.53
Road Transport and Highways Division	25,163.4	23,959.8	332.0	332.0	20,004.4	24,825.4	282.3	282.3	1.39	1.14
Ministry of Railways	12,598.6	10,249.0	18.5	18.5	11,137.3	12,491.3	0.0	0.0	0.18	0.00
Ministry of Shipping	3,113.4	3,182.1	2.3	2.3	2,682.0	3,265.2	0.4	0.4	0.07	0.01
Ministry of Civil Aviation and Tourism	3,374.6	3,364.8	0.0	0.0	3,169.2	3,633.2	0.0	0.0	0.00	0.00
Posts and Telecommunications Division	2,396.8	1,590.7	0.9	0.9	930.1	2,050.4	5.8	5.8	0.05	0.28
Bridges Division	8,562.0	6,681.5	1,337.7	1,337.7	6,681.5	7,973.8	0.0	0.0	20.02	0.00
Total Development Revenue Expenditure	211,686.6	202,347.8	4,403.4	4,403.4	160,989.2	215,044.6	2,845.3	2,845.3	2.18	1.32

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 (0)	Actual FY20 (Up to)	Actual FY19	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)
Tax Revenue (a+b)	225,966.3	340,101.0	313,068.8	17,897.4	17,897.4	220,779.9	344,997.3	17,040.5	17,040.5
a. NBR	218,624.9	325,600.0	300,501.4	17,233.5	17,233.5	214,836.4	329,998.0	16,556.5	16,556.5
a.1 Income	67,298.9	113,911.5	102,893.6	7,140.9	7,140.9	75,342.3	103,944.1	5,677.5	5,677.5
a.2 VAT	85,014.8	123,067.7	109,845.8	5,771.4	5,771.4	79,929.1	125,161.1	6,916.3	6,916.3
a.3 Import	38,426.2	48,153.2	47,135.7	2,131.8	2,131.8	32,530.0	57,814.5	1,899.5	1,899.5
a.4 Export	24,282.2	36,498.1	33,684.2	1,966.0	1,966.0	23,720.9	37,807.2	2,012.3	2,012.3
a.4 Excise	114.6	53.5	49.4	0.5	0.5	77.4	55.5	0.0	0.0
a.5 Sup	2,338.5	2,239.4	5,345.3	119.3	119.3	2,297.0	3,685.7	44.8	44.8
a.6 Other Taxes	1,149.8	1,676.7	1,547.4	103.6	103.6	939.7	1,529.9	6.1	6.1
b. Non-NBR	7,341.4	14,501.0	12,567.4	663.9	663.9	5,943.5	14,999.3	484.0	484.0
b.1 Narcotics & Liquor	76.3	109.0	108.0	6.9	6.9	73.6	119.7	6.4	6.4
b.2 Vehicles	1,677.4	1,432.7	750.0	145.9	145.9	1,568.5	797.5	127.2	127.2
b.3 Land Revenue	665.1	1,400.0	1,400.0	118.2	118.2	666.5	1,668.2	104.8	104.8
b.4 Stamp Duty	4,200.1	11,048.0	9,798.0	356.6	356.6	3,011.7	11,851.0	208.5	208.5
b.5 Surcharge	722.5	511.3	511.4	36.2	36.2	623.1	562.9	37.1	37.1
c. Non-tax Revenue	25,924.4	37,707.3	35,001.3	2,445.2	2,445.2	42,281.7	33,002.1	2,896.5	2,896.5
c.1 Dividend and Profit	2,653.9	3,496.9	3,490.0	11.2	11.2	3,471.8	1,747.7	245.1	245.1
c.2 Interest	1,513.0	8,316.9	5,309.2	363.1	363.1	1,910.8	8,717.3	689.2	689.2
c.3 Administrative Fees and Charges	2,796.7	8,886.7	8,735.4	263.4	263.4	2,375.5	6,513.2	188.3	188.3
c.4 Fines, Penalties and Forfeiture	688.8	288.9	254.2	47.0	47.0	602.0	494.8	57.6	57.6
c.5 Receipts for Services Rendered	3,965.3	7,273.9	7,690.7	289.8	289.8	2,969.9	4,965.5	183.6	183.6
c.6 Rents, Leases and Recoveries	563.5	630.3	499.4	57.4	57.4	491.4	576.2	71.6	71.6
c.7 Tolls and Levies	675.7	686.1	654.7	70.7	70.7	676.6	810.1	76.8	76.8
c.8 Non-Commercial Sales	902.6	2,614.3	2,437.9	86.8	86.8	1,591.5	2,796.5	42.8	42.8
c.9 Other Non-Tax Revenue and Receipts	11,906.3	5,260.7	5,803.2	1,227.4	1,227.4	28,021.6	6,037.9	1,324.9	1,324.9

		Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 ()	Actual FY20 (Up to)	Actual FY19	Budget FY21	Actual FY21 (July)	Actual FY21 (up to July)
c. 10 Capital Revenue	258.6	252.5	126.7	28.5	28.5	170.5	342.8	16.7	16.7
Total Revenue (a+b+c)	251,890.7	377,808.3	348,070.1	20,342.6	20,342.6	263,061.6	377,999.4	19,937.0	19,937.0
d. Tax-GDP Ratio (base 2005-06)	10.04	13.38	12.31	0.70	0.70	8.68	11.95	0.59	0.59
e. Revenue-GDP ratio (base 2005-06)	11.19	14.86	13.69	0.80	0.80	10.35	13.10	0.69	0.69

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY21/Budget FY20)*100	(Budget FY21/Actual FY20)*100	(Budget FY21/ Revised Budget FY20)*100	Share in Total Revenue Actual FY20	(Actual FY20 up to July/Actual FY20 up to July)*100	(Actual FY21 up to July/ Budget FY20)*100
Tax Revenue (a+b)	92.1	156.3	110.2	83.9	95.2	4.9
a. NBR	92.3	153.6	109.8	81.7	96.1	5.0
a.1 Income	90.3	138.0	101.0	28.6	79.5	5.5
a.2 VAT	89.3	156.6	113.9	30.4	119.8	5.5
a.3 Import	97.9	177.7	122.7	12.4	89.1	3.3
a.4 Export	92.3	159.4	112.2	9.0	102.4	5.3
a.4 Excise	92.3	71.6	112.2	0.0	0.0	0.0
a.5 Sup	238.7	160.5	69.0	0.9	37.6	1.2
a.6 Other Taxes	92.3	162.8	98.9	0.4	5.9	0.4
b. Non-NBR	86.7	252.4	119.4	2.3	72.9	3.2
b.1 Narcotics & Liquor	99.0	162.6	110.9	0.0	92.1	5.3
b.2 Vehicles	52.3	50.8	106.3	0.6	87.2	16.0
b.3 Land Revenue	100.0	250.3	119.2	0.3	88.7	6.3
b.4 Stamp Duty	88.7	393.5	121.0	1.1	58.5	1.8
b.5 Surcharge						
c. Non-tax Revenue	92.8	78.1	94.3	16.1	118.5	8.8
c.1 Dividend and Profit	99.8	50.3	50.1	1.3	2187.3	14.0

	(Revised Budget FY21/Budget FY20)*100	(Budget FY21/Actual FY20)*100	(Budget FY21/ Revised Budget FY20)*100	Share in Total Revenue Actual FY20	(Actual FY20 up to July/Actual FY20 up to July)*100	(Actual FY21 up to July/ Budget FY20)*100
c.2 Interest	63.8	456.2	164.2	0.7	189.8	7.9
c.3 Administrative Fees and Charges	98.3	274.2	74.6	0.9	71.5	2.9
c.4 Fines, Penalties and Forfeiture	88.0	82.2	194.7	0.2	122.6	11.6
c.5 Receipts for Services Rendered	105.7	167.2	64.6	1.1	63.4	3.7
c.6 Rents, Leases and Recoveries	79.2	117.3	115.4	0.2	124.6	12.4
c.7 Tolls and Levies	95.4	119.7	123.7	0.3	108.6	9.5
c.8 Non-Commercial Sales	93.3	175.7	114.7	0.6	49.3	1.5
c.9 Other Non-Tax Revenue and Receipts	110.3	21.5	104.0	10.7	107.9	21.9
c.10 Capital Revenue	50.2	201.0	270.5	0.1	58.5	4.9
Total Revenue (a+b+c)	92.1	143.7	108.6	100.0	98.0	5.3

Notes:

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

For Suggestions:

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

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