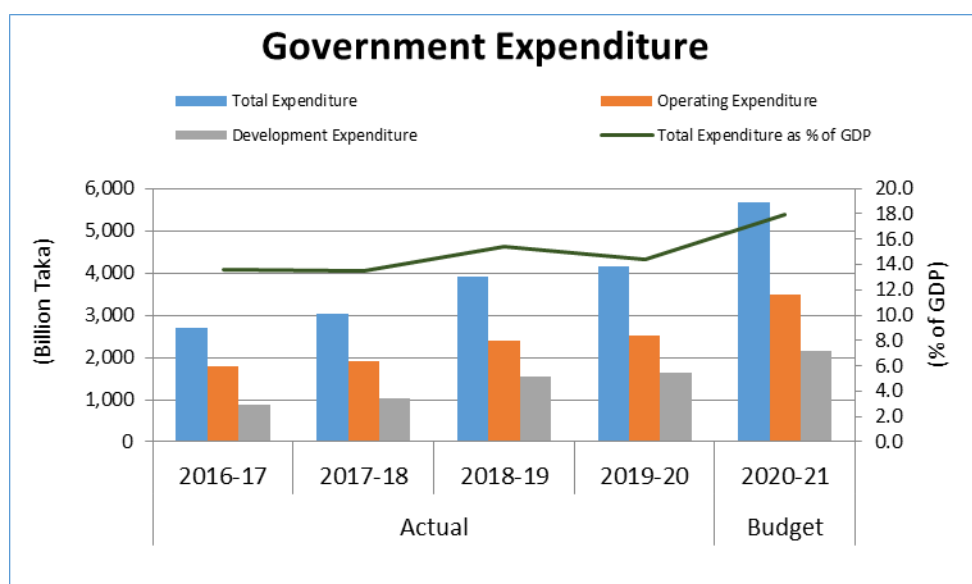




Monthly Report on Fiscal Position

October 2020

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 October, 2020 in the current fiscal year (FY 21) is 19.6 percent of the operating budget estimates. Actual development expenditure during the same period is 8.38 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 October 2020, 23.2 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (78.0 Percent). Total NBR tax collection is 20.7 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 October 2020, in current fiscal year, overall balance (excluding grants) witnessed a positive value which was 0.01 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 October)	Actual 21 (Up to October) as % of Budget FY21
GPS	83,467	67,027	31,522	12.5	47.0	100,665	120.6	150.2	319.4	14,017	13.9
LGRD	5,259	5,262	4,367	1.7	83.0	5,899	112.2	112.1	135.1	879	14.9
Defense	30,621	31,100	32,363	12.9	104.1	32,755	107.0	105.3	101.2	5,186	15.8
POS	23,397	23,745	21,443	8.5	90.3	25,023	106.9	105.4	116.7	5,870	23.5
Edu	41,224	40,724	38,378	15.3	94.2	44,079	106.9	108.2	114.9	13,389	30.4
Health	13,465	14,431	11,291	4.5	78.2	16,747	124.4	116.0	148.3	3,380	20.2
SSW	23,677	24,185	19,655	7.8	81.3	24,950	105.4	103.2	126.9	3,062	12.3
Housing	1,626	1,613	1,402	0.6	86.9	1,744	107.2	108.1	124.3	171	9.8
RCRA	2,557	2,644	2,444	1.0	92.4	2,649	103.6	100.2	108.4	482	18.2
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	24	20.6
Agri	17,004	16,168	13,998	5.6	86.6	18,113	106.5	112.0	129.4	1,810	10.0
IES	1,168	1,153	1,003	0.4	87.0	1,295	110.9	112.3	129.1	342	26.4
Trans	9,613	9,457	8,195	3.3	86.7	10,341	107.6	109.3	126.2	1,017	9.8
Interest Payment	57,070	57,664	57,414	22.8	99.6	63,801	111.8	110.6	111.1	18,662	29.2
Total	310,268	295,278	251,338	100	85.1	348,180	112.2	117.9	138.5	68,291	19.6

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 October 2020, spending in Education, Interest Payment, Industries and Economic Services (IES), Public order and safety (POS), Fuel and Energy (F&E), Health were on the higher side. Sectors like General Public Services (GPS), Transport and Communication (Trans), LGRD, Recreation, Culture and Religious Affairs (RCRA), Defence, Housing and Social Security & Welfare (SSW) have lesser spending in operating spending;
- As a whole, operating spending up to October 2020 amounts to 19.6 percent of the total operating budget.

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 Broad Sector-wise Allocation

Allocations for operating expenditure against different ministries/divisions are also classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment, and others. The following table contains broad sector-wise information:

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY20	33.9	29.9	6.4	5.6	22.8	1.4
Sector Share in Budget FY21	45.5	26.8	3.0	5.2	18.3	1.1
Sector share in Actual expenditure FY21 (Up to October)	36.7	30.6	1.5	2.7	27.3	1.2

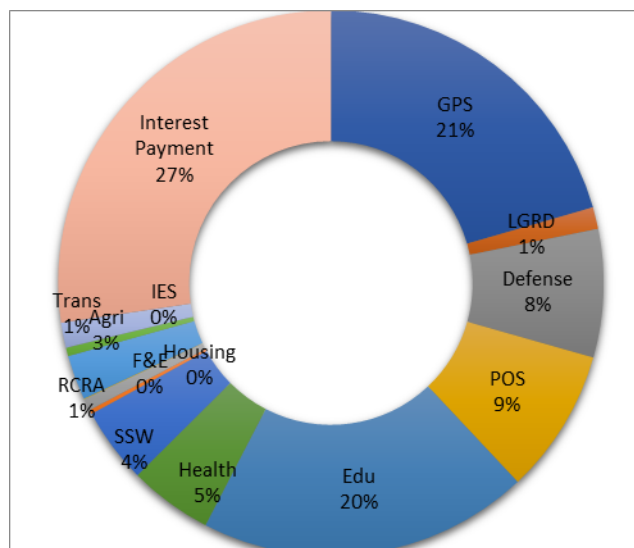
Note:

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

1.1.3 Sectors' Share in Resource Utilization

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



Total operating spending up to October, 2020 in the current fiscal year (FY21) is 19.6 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 (21 percent), Education (20 percent), Public Order & Safety (09 percent) and Defence (8 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to October 2020)

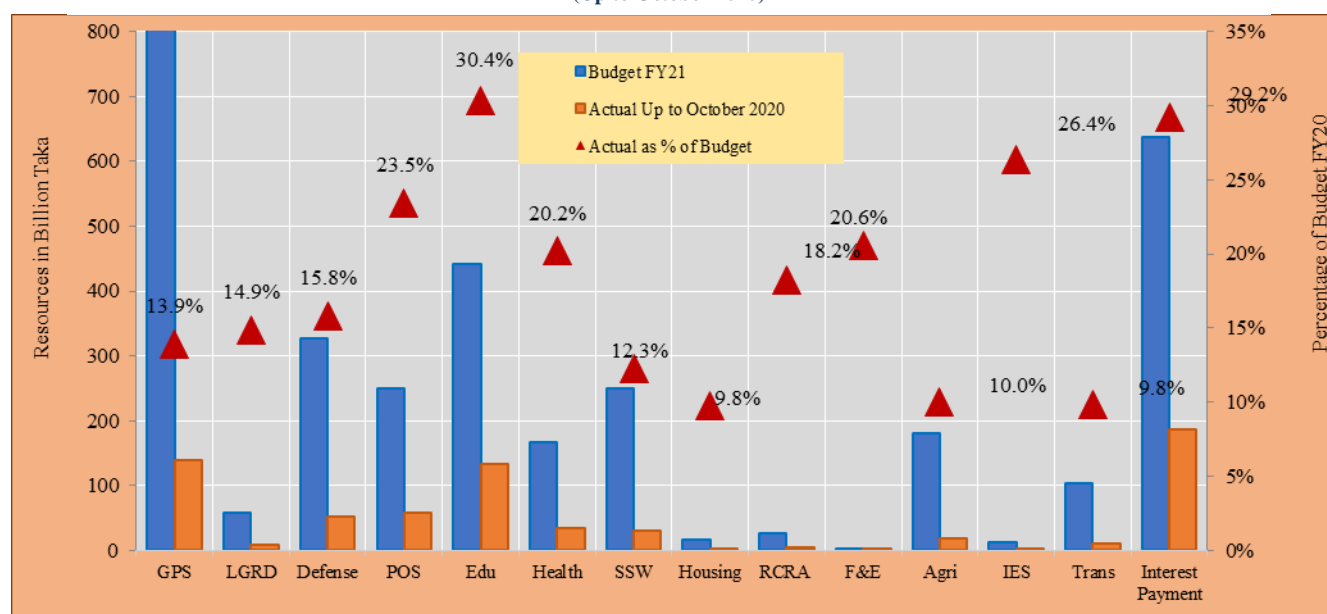


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Education (30.4%), Interest Payment (29.2%), IE&S (26.4%), Public Order & Safety (23.5%), Fuel & Energy (20.6%), Health (20.2%), RCRA (180.2%) sectors have shown better performance. 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 October is 19.6 percent of the budget estimate, which was 22.57 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 October 2020)

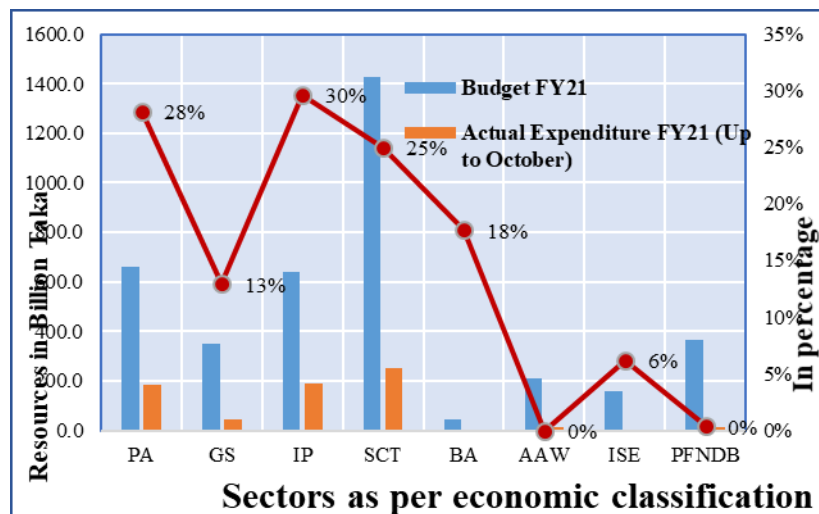
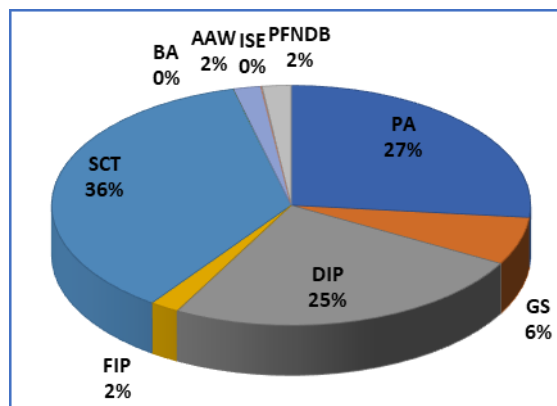


Figure 4: Share of Different Categories in Total Actual Spending in FY21 (Up to October 2020)



Up to October 2020, utilization rate of total operating expenditure is 19.6 percent. For some categories, like subsidies and current transfer (36%), pay and allowances (27%) and DIP (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**³ is shown in **Table 3**.

- Up to October 2020, actual expenditure is 8.38 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 11 percent of the budget;
- During this period, TC (25.61) sector made the highest utilization of allocated resources followed by Education (20.67), Fuel & Energy (15.34%) and LGRD (11.91%).
- Some of the sectors with large allocation like IES, SSW, RCRA, Defence, Public Order & Safety and Health showed a less-than-average performance.

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

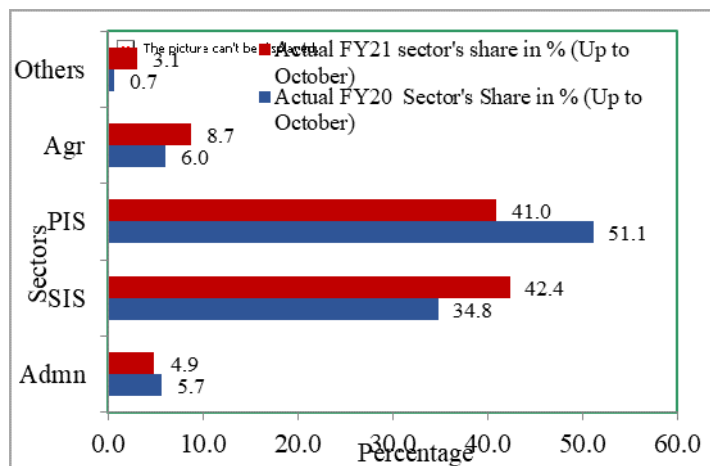
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20						Fiscal Year 2020-21					
	Budget FY20	Revised FY20	Actual FY20	Actual FY20 (Up to October)	Sector's Share in Actual (Up to October) (%)	Actual FY20 as % of Revised Budget FY19	Budget FY21	Actual FY21 (Up to October)	Budget FY21 as % of Revised Budget FY20	Budget FY21 as % of Actual FY20	Actual FY21 (Up to October) as % of Budget FY21	Actual FY21 sector's share in % (Up to October)
GPS	13,005	13,374	7,739	1,473	5.35	57.86	12,495	755	93.43	161.46	6.04	4.19
LGRD	32,627	35,211	27,497	4,327	15.72	78.09	33,673	2,145	95.63	122.46	6.37	11.91
Defence	1,480	1,550	58	5	0.02	3.75	1,672	1	107.88	2873.78	0.07	0.01
POS	4,241	3,697	1,974	84	0.30	53.40	3,646	122	98.63	184.71	3.36	0.68
Edu	38,266	36,316	27,587	3,612	13.12	75.96	41,682	3,724	114.78	151.09	8.93	20.67
Health	12,267	9,261	5,864	725	2.64	63.32	12,500	757	134.97	213.15	6.06	4.20
SSW	5,781	6,259	4,430	221	0.80	70.78	6,650	396	106.25	150.12	5.95	2.20
HCS	4,977	5,833	3,947	697	2.53	67.67	5,193	616	89.04	131.57	11.86	3.42
RCRA	1,834	2,095	1,348	428	1.55	64.37	2,142	382	102.24	158.84	17.83	2.12
FE	27,930	26,049	26,036	3,759	13.66	99.95	26,640	2,763	102.27	102.32	10.37	15.34
AFL	11,347	10,849	7,835	1,645	5.97	72.21	11,868	1,568	109.39	151.48	13.21	8.71
IES	2,723	2,826	2,070	236	0.86	73.24	2,644	168	93.56	127.75	6.37	0.93
TC	55,209	49,028	44,605	10,316	37.48	90.98	54,239	4,613	110.63	121.60	8.51	25.61
Total	211,687	202,348	160,989	27,527	100.00	79.56	215,045	18,010	106.27	133.58	8.38	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 October, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to October 2020, the maximum share of spending went to physical infrastructure (41.0 percent) followed by Social Infrastructure (42.4 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 October, 2020:

Table 4: Revenue Collection Position

(In Crore Taka)

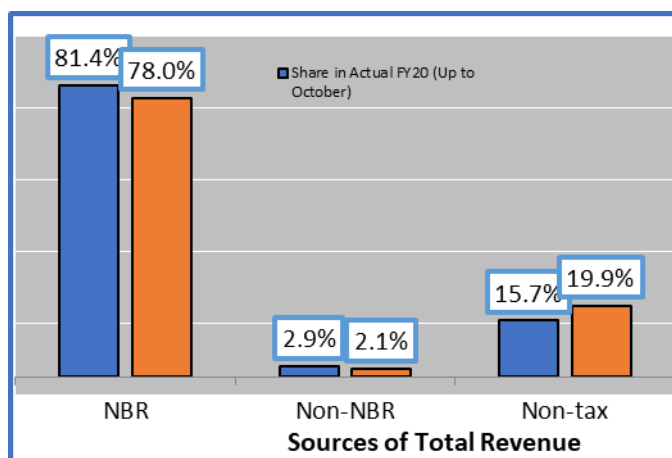
	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget	Actual FY20	Actual FY20 (October)	Actual FY20 (upto October)	Budget FY21	Actual FY21 (October)	Actual FY21	Actual (Up to October) as percentage of Budget FY20
Tax Revenue (a+b)	340,101	313,069	220,780	18,584	68,528	344,997	18,993	70,341	20.4
a. NBR	325,600	300,501	214,836	17,983	66,202	329,998	18,496	68,456	20.7
a.1 Income	113,912	102,894	75,342	6,073	24,547	103,944	5,630	22,067	21.2
a.2 VAT	123,068	109,846	79,929	6,531	23,727	125,161	7,368	27,835	22.2
a.3 Import	48,153	47,136	32,530	2,976	9,267	57,815	3,219	9,898	17.1
a.4 Export duty	36,498	33,684	23,721	2,217	7,883	37,807	2,223	8,431	22.3
a.5 Excise	54	49	77	0	1	55	0	0	0.1
a.6 Supplementary Duty	2,239	5,345	2,297	89	402	3,686	42	166	4.5
a.7 Other Taxes	1,677	1,547	940	97	375	1,530	15	60	3.9
b. Non-NBR	14,501	12,567	5,943	601	2,326	14,999	497	1,885	12.6
c. Non-tax Revenue	37,707	35,001	42,282	2,361	12,774	33,002	3,460	17,475	53.0
Total Revenue (a + b + c)	377,808	348,070	263,062	20,945	81,302	377,999	22,453	87,816	23.2
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.68	0.73	2.70	11.95	0.66	2.44	-
e. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.35	0.82	3.20	13.10	0.78	3.04	-

- **Total revenue** collection in FY20 was 0.8 percent of GDP and 0.7 percent of the revised budget target.
- Up to October 2020, total revenue collection scaled up by 8 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 23.2 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 43.69 percent higher than the actual collection in FY20.

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

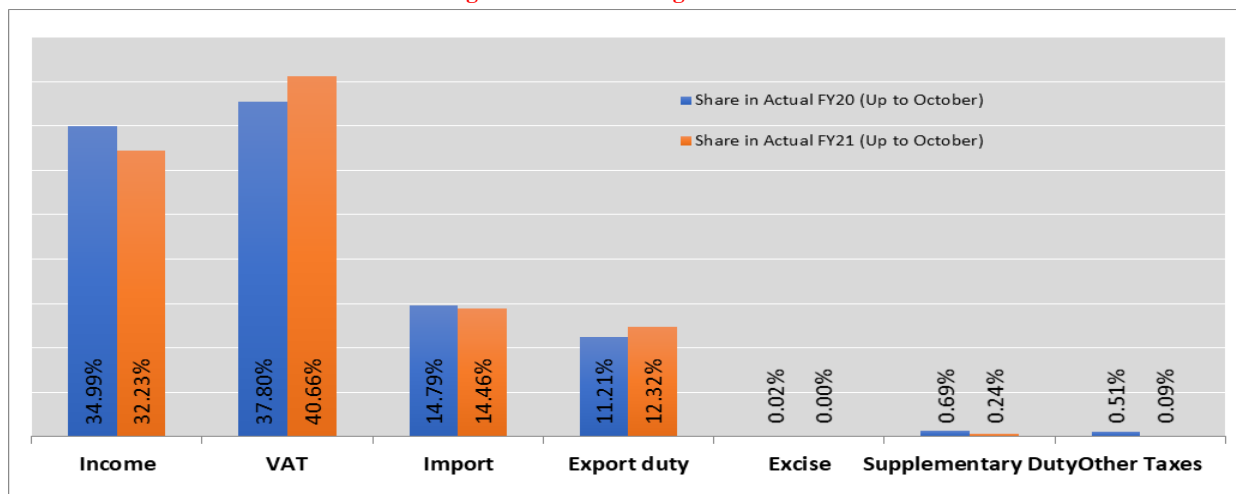
- Major share of the government revenue comes from NBR sources (78.0 percent up to October 2020).
- Growth rates of NBR and Non-NBR tax revenue are 3.4 percent and -18.96 percent respectively. On the other hand, non-tax revenue collection grew by 36.8 percent compared to the corresponding period of the previous fiscal year (FY20).
- For tax and non-tax revenue, achievements as to the annual target were 20.4 and 53.0 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY20 actual tax revenue collection was 8.68 percent of GDP
- Tax revenue collection target for FY21 is 11.95 percent of GDP. This is 10 percent higher than the revised budget of FY20 and 56 percent higher than the actual collection of the FY20.
- In FY21, up to October 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 32.23 percent from income tax, 40.66 percent was collected from VAT, 12.32 percent from Export Duty, 14.46 percent from import duty and the rest from excise, Supplimentary duties and other taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2019-20			Accounts 2019-20	Year: 2020-21			Accounts 2019-20 up to October	Accounts 2020-21 up to October
	Budget	Revised	Accounts October		Budget	Revised Budget	Accounts October		
Revenues	377,811	348,069	20,945	263,062	378,002	0	22,453	81,303	87,817
Tax Revenue	340,104	313,070	18,584	220,780	344,999	0	18,993	68,528	70,341
Non-Tax Revenue	37,710	35,002	2,361	42,282	33,002	0	3,460	12,774	17,476
Foreign Grants	4,168	3,454	0	1,957	4,013	0	0	0	0
Revenue and Foreign Grants	381,980	351,523	20,945	265,019	382,014	0	22,453	81,303	87,817
Operating Expenditure	310,263	295,280	21,999	251,338	348,180	0	18,351	70,053	68,291
Net Outlay for Food Account Operation	308	654	464	2,326	567	0	434	3,950	2,725
Loans & Advances (Net)	937	3,294	-327	1,207	4,210	0	606	-967	-1,406
Development Expenditure	211,683	202,349	10,358	160,652	215,043	0	5,315	27,527	18,010
Development Program financed from Revenue Budget	1,463	1,833	13	1,617	2,522	0	6	35	28
Non-ADP Project	5,315	4,846	165	3,343	4,722	0	200	165	229
Annual Development Programme	202,721	192,921	10,177	154,238	205,145	0	5,100	27,324	17,744
Non-ADP FFW and Transfer	2,184	2,748	4	1,455	2,654	0	9	4	9
Total Expenditure	523,191	501,577	32,495	415,523	567,999	0	24,706	100,564	87,620
Overall Balance (Including Grants)	-141,211	-150,053	-11,549	-150,504	-185,985	0	-2,253	-19,261	197
Overall Balance (Excluding Grants)	-145,380	-153,507	-11,549	-152,460	-189,997	0	-2,253	-19,261	197
(In percent of GDP 2005-06 base) (Including grants)	-4.89	-5.35	-0.41	-5.36	-5.86	0.00	-0.07	-0.69	0.01
(In percent of GDP 2005-06 base) (Excluding grants)	-5.04	-5.47	-0.41	-5.43	-5.99	0.00	-0.07	-0.69	0.01

- 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 October, 2020 (excluding grants) witnesses a positive value which was .01 percent of GDP.

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

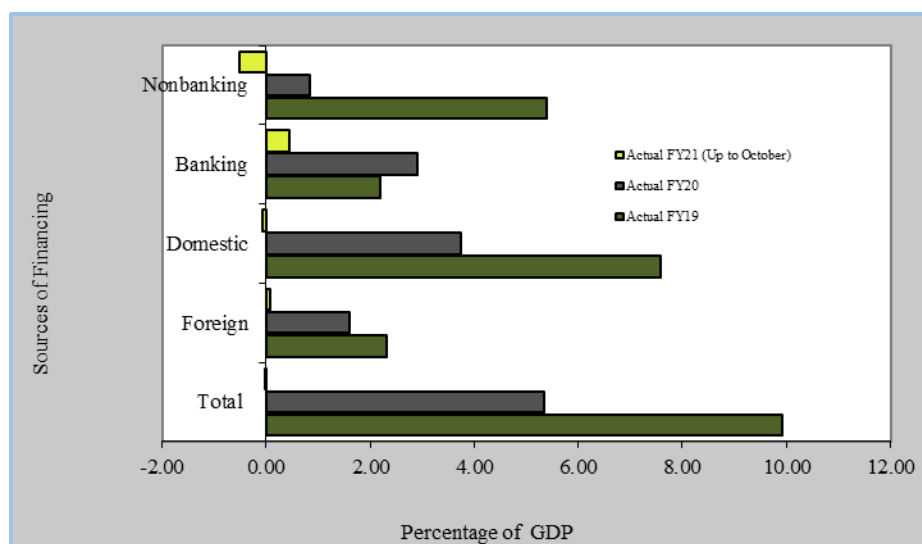
5.0 Financing

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

Table 6: Financing Budget deficit

Description	Fiscal Year: 2019-20				Fiscal Year: 2020-21			(In crore taka)	
	Budget	Revised	Accounts October	Accounts FY20	Budget	Revised Budget	Accounts October	Accounts FY20 up to October	Accounts FY21 up to October
1.0 Foreign Borrowing-Net	63,848	52,709	1,162	45,116	76,004	0	125	-125	2,218
1.1 Foreign Borrowing	75,390	63,659	2,156	57,085	88,824	0	125	3,797	5,409
1.2 Amortization	-11,542	-10,950	-994	-11,968	-12,820	0	0	-3,923	-3,190
2.0 Domestic Borrowing	77,363	97,345	10,387	105,083	109,983	0	2,127	19,384	-2,384
2.1 Borrowing from Banking System (Net)	47,364	82,421	8,948	81,718	84,980	0	2,243	33,510	14,008
2.1.1 Long-Term Debt (Net)	28,094	59,986	2,906	57,930	53,654	0	7,722	12,055	23,435
2.1.2 Short-Term Debt (Net)	19,270	22,435	6,042	23,788	31,326	0	-5,479	21,456	-9,427
2.2 Non-Bank Borrowing (Net)	30,000	14,924	1,439	23,365	25,003	0	-116	-14,126	-16,392
2.2.1 National Savings Schemes (Net)	27,000	11,924	1,146	15,089	20,000	0	4,004	5,902	16,120
2.2.2 Others	3,000	3,000	293	8,276	5,003	0	-4,120	-20,028	-32,512
Total - Financing :	141,211	150,054	11,549	0	185,987	0	2,252	19,259	-165
GDP	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	#DIV/0!	0.00	5.86	0.00	0.07	#DIV/0!	-0.01

Figure 8 Sources Of Financing Deficit



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

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2019-20					Fiscal Year 2020-21		
	Budget FY20	Revised Budget FY20	Actual FY20 (October)	Actual FY20 Up to October, 2020	Actual FY2020	Budget FY21	Actual FY21 (October)	Actual FY21 (Up to October)
General Public Services	83,467	67,027	2,899	8,349	31,522	100,665	3,958	14,017
LGRD	5,259	5,262	360	923	4,367	5,899	242	879
Defence	30,621	31,100	3,780	10,293	32,363	32,755	216	5,186
Public Order and safety	23,397	23,745	1,702	6,180	21,443	25,023	1,566	5,870
Education & technology	41,224	40,724	3,557	12,988	38,378	44,079	4,110	13,389
Health	13,465	14,431	742	3,012	11,291	16,747	989	3,380
Social Security and Welfare	23,677	24,185	1,262	2,620	19,655	24,950	1,655	3,062
Housing	1,626	1,613	60	190	1,402	1,744	43	171
Recreation, Culture and Religious Affairs	2,557	2,644	279	705	2,444	2,649	133	482
Fuel and Energy	120	105	1,397	2,818	7,861	119	5	24
Agriculture	17,004	16,168	672	2,050	13,998	18,113	475	1,810
Industrial & Economic Services	1,168	1,153	99	332	1,003	1,295	127	342
Transport and Communication	9,613	9,457	439	1,693	8,195	10,341	277	1,017
Interest	57,070	57,664	4,751	17,903	57,414	63,801	4,553	18,662
Total – Operating Revenue Expenditure	310,268	295,278	21,999	70,053	251,338	348,180	18,351	68,291

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 (October)	Actual FY20 (Up to October)	Actual FY20	Budget FY21	Actual FY21 (October)	Actual FY21 (Up to October)	Actual FY21 (Up to October) as % Budget FY21
Sub-total = GPS	83,467	67,027	2,899	8,349	31,522	100,665	3,958	14,017	13.9
Office of the President	24	24	1	7	19	27	1	7	25.3
Parliament	327	315	16	61	215	332	17	58	17.5
Prime Minister's Office	564	628	20	135	1,061	621	54	173	27.9
Cabinet Division	174	232	4	25	87	240	4	30	12.5
Election Commission	779	573	35	89	494	1,095	38	81	7.4
Ministry of Public Administration	2,469	2,475	113	495	1,812	2,774	121	492	17.7
Public Service Commission	68	68	10	24	59	78	3	12	15.0

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (October)	Actual FY20 (Up to October)	Actual FY20	Budget FY21	Actual FY21 (October)	Actual FY21 (Up to October)	Actual FY21 (Up to October) as % Budget FY21
Finance Division	74,511	58,145	2,523	6,826	24,922	90,544	3,596	11,604	12.8
Internal Resources Division	2,301	2,301	85	295	1,403	2,637	100	342	13.0
Financial Institutions Division	139	109	2	31	89	105	0	1,022	976.9
Economic Relations Division	244	291	5	18	222	293	6	16	5.5
Planning Division/2	88	85	4	21	73	90	5	21	23.3
Implementation, Monitoring and Evaluation Division	54	50	2	7	44	56	1	6	11.1
Statistics and Informatics Division	225	219	13	49	169	259	12	46	17.6
Ministry of Foreign Affairs	1,499	1,512	66	265	851	1,514	0	107	7.1
Sub-total = LGRD	5,259	5,262	360	923	4,367	5,899	242	879	14.9
Local Government Division	4,322	4,317	276	700	3,759	4,881	215	706	14.5
Rural Development and Co-operatives Division	584	592	82	215	571	648	21	160	24.6
Ministry of Chittagong Hill Tracts Affairs	353	354	1	8	37	371	6	13	3.6
Sub-total = Defence	30,621	31,100	3,780	10,293	32,363	32,755	216	5,186	15.8
Ministry of Defence - Defence Services	29,284	29,659	3,653	9,913	30,991	31,274	208	4,891	15.6
Ministry of Defence - Others Services	1,298	1,310	124	372	1,334	1,440	7	290	20.2
Armed Forces Division	38	131	3	8	38	41	0	5	11.3
Sub-total=POS	23,397	23,745	1,702	6,180	21,443	25,023	1,566	5,870	23.5
Supreme Court	195	199	11	49	181	223	13	50	22.3
Law and Justice Division	1,196	1,198	77	316	998	1,363	93	354	26.0
Public Security Division	19,757	20,137	1,490	5,281	18,356	20,765	1,345	5,026	24.2
Legislative and Parliamentary Affairs Division	29	31	1	8	27	34	1	8	23.2
Anti Corruption Commission	110	113	6	25	102	125	6	25	19.6
Security Services Division	2,109	2,066	115	501	1,780	2,513	108	408	16.2
Sub-total = Edu	41,224	40,724	3,557	12,988	38,378	44,079	4,110	13,389	30.4
Ministry of Primary and Mass Education	14,772	14,685	988	4,582	14,161	15,536	1,280	4,872	31.4
Secondary and Higher Education Division	19,695	19,250	2,062	6,616	18,398	21,252	2,266	6,648	31.3
Ministry of Science and Technology	530	530	111	231	516	557	56	179	32.2
Information and Communication Technology Division	285	305	34	51	257	366	43	62	16.9
Technical and Madrasah Education Division	5,941	5,952	362	1,508	5,045	6,368	467	1,629	25.6
Sub-total = Health	13,465	14,431	742	3,012	11,291	16,747	989	3,380	20.2
Health Services Division	10,008	10,944	543	2,179	8,472	12,830	764	2,525	19.7
Medical Education and Family Welfare Division	3,458	3,488	199	833	2,819	3,917	225	855	21.8
Sub-total = SSW	23,677	24,185	1,262	2,620	19,655	24,950	1,655	3,062	12.3

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (October)	Actual FY20 (Up to October)	Actual FY20	Budget FY21	Actual FY21 (October)	Actual FY21 (Up to October)	Actual FY21 (Up to October) as % Budget FY21
Ministry of Social Welfare	6,555	6,633	1,066	1,218	6,480	7,519	1,235	1,372	18.2
Ministry of Women and Children Affairs	3,101	3,125	33	80	1,248	3,183	62	125	3.9
Ministry of Food	3,614	4,046	1	9	3,904	4,883	1	14	0.3
Ministry of Disaster Management and Relief	6,418	6,449	154	202	4,279	5,345	350	424	7.9
Ministry of Liberation Affairs	3,989	3,933	9	1,109	3,745	4,020	7	1,128	28.1
Sub-total = HCS	1,626	1,613	60	190	1,402	1,744	43	171	9.8
Ministry of Housing and Public Works	1,626	1,613	60	190	1,402	1,744	43	171	9.8
Sub-total = RCRA	2,557	2,644	279	705	2,444	2,649	133	482	18.2
Ministry of Information	704	745	45	231	670	777	44	218	28.1
Ministry of Cultural Affairs	315	322	12	69	304	358	30	72	20.2
Ministry of Religious Affairs	263	276	15	78	238	268	1	34	12.7
Ministry of Youth and Sports	1,274	1,301	206	327	1,232	1,245	59	157	12.6
Sub-total = FE	120	105	1,397	2,818	7,861	119	5	24	20.6
Energy and Mineral Resources Division	70	63	4	14	1,548	69	4	14	20.8
Power Division	50	42	1,394	2,804	6,313	49	1	10	20.2
Sub-total = Agr	17,004	16,168	672	2,050	13,998	18,113	475	1,810	10.0
Ministry of Agriculture/3	12,119	11,087	306	958	9,811	12,893	273	865	6.7
Ministry of Fisheries and Livestock	1,297	1,503	79	283	960	1,581	80	277	17.5
Ministry of Environment and Forest	820	816	31	126	630	648	35	128	19.8
Ministry of Land	1,092	1,092	71	301	936	1,171	79	307	26.2
Ministry of Water Resources	1,676	1,671	184	382	1,661	1,820	8	232	12.8
Sub-total = IES	1,168	1,153	99	332	1,003	1,295	127	342	26.4
Ministry of Commerce	219	213	9	47	167	253	7	32	12.8
Ministry of Labour and Employment	115	114	7	27	89	130	7	27	20.9
Ministry of Industries	338	336	55	138	326	381	81	165	43.3
Ministry of Expatriates' Welfare and Overseas Employment	296	296	20	80	247	325	17	69	21.3
Ministry of Textiles and Jute	199	194	7	40	175	206	15	48	23.1
Sub-total = TC	9,613	9,457	439	1,693	8,195	10,341	277	1,017	9.8
Road Transport and Highways Division	4,111	4,089	147	404	3,357	4,616	192	496	10.8
Ministry of Railways	3,664	3,540	209	766	3,037	3,835	1	3	0.1
Ministry of Shipping	719	724	7	173	697	734	4	172	23.4
Ministry of Civil Aviation and Tourism	51	52	1	13	50	55	1	9	16.2
Posts and Telecommunications Division	1,064	1,049	75	336	1,052	1,096	79	336	30.6
Bridges Division	3	4	0	1	3	6	0	1	13.7
Sub-total = Interest	57,070	57,664	4,751	17,903	57,414	63,801	4,553	18,662	29.2

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (October)	Actual FY20 (Up to October)	Actual FY20	Budget FY21	Actual FY21 (October)	Actual FY21 (Up to October)	Actual FY21 (Up to October) as % Budget FY21
Domestic	52,797	52,796	4,550	16,395	53,096	58,253	4,553	17,276	29.7
Foreign	4,273	4,868	201	1,508	4,318	5,548	0	1,386	25.0
Total Operating Revenue Expenditure	310,268	295,278	21,999	70,053	251,338	348,180	18,351	68,291	19.6

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to October)	Budget FY21 (crore taka)	Actual FY21 Up to October (crore taka)	Actual FY21 (Up to October) As % of Budget FY19	Actual FY21 (Up to October) as % of Budget FY21
Pay and Allowances	60,109	61,108	55,483	18,731	65,860	18,543	31.2	28.2
Pay of Officers	8,254	9,106	7,770	2,520	10,486	2,786	30.5	26.6
Pay of Establishment	23,755	23,460	22,076	7,174	24,756	6,966	30.2	28.1
Allowances	28,100	28,543	25,636	9,037	30,618	8,791	32.2	28.7
Goods and Services	31,828	32,435	28,435	5,918	34,744	4,488	18.6	12.9
Supplies and Services	23,759	24,298	19,929	4,181	25,502	3,532	17.6	13.9
Repairs Maintenance and Rehabilitation	8,069	8,137	8,506	1,737	9,242	956	21.5	10.3
Interest Payments	57,068	57,663	57,414	17,903	63,799	18,662	31.4	29.3
Domestic	52,795	52,795	53,096	16,395	58,251	17,276	31.1	29.7
Foreign	4,273	4,868	4,318	1,508	5,548	1,386	35.3	25.0
Subsidies and Incentives and Current Transfers	124,251	122,083	91,619	23,069	142,751	25,246	18.6	17.7
Subsidies and Incentives	33,457	31,981	29,233	5,440	38,648	4,301	16.3	11.1
Grants in Aid	50,699	51,500	43,124	11,996	63,195	12,843	23.7	20.3
Pensions and Gratuities	27,117	27,088	16,174	5,532	27,637	5,340	20.4	19.3
Others	2,593	1,129	753	101	2,886	932	3.9	32.3
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	65,621	311,690	66,938	23.6	21.5
Acquisition of Assets and Works (B)	17,846	18,829	17,978	4,427	20,797	1,292	24.8	6.2
Acquisition of Assets	16,716	17,756	17,111	4,182	19,403	1,200	25.0	6.2
Acquisition of Land	1,130	1,073	867	246	1,394	91	21.7	6.5
Total - Augmented Operating Recurrent Expenditure (A+B):	295,780	293,735	250,929	70,048	332,488	68,230	23.7	20.5
Investments in Shares and Equities (C)	14,482	1,499	409	5	15,648	61	0.0	0.4
Share Capital	14,482	1,499	409	5	15,648	61	0.0	0.4
Total - Operating Capital Expenditure (B+C)	32,328	20,328	18,387	4,432	36,445	1,353	13.7	3.7

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to October)	Budget FY21 (crore taka)	Actual FY21 Up to October (crore taka)	Actual FY21 (Up to October) As % of Budget FY19	Actual FY21 (Up to October) as % of Budget FY21
Total -Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	310,262	295,234	251,338	70,053	348,136	68,291	22.6	19.6

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 (October)	Actual FY20 (Up to October)	Actual FY20	Budget FY21	Actual FY21 (October)	Actual FY21 (Up to October)	Actual FY21 (Up to October) as % of Revised Budget FY20	Actual FY21 (Up to October) as % Budget FY21
Sub-total = GPS	13,004.64	13,374.13	1,104.66	1,472.66	7,738.69	12,494.85	329.26	755.25	11.01	6.04
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	42.77	116.58	2,193.94	3,217.18	83.99	335.03	3.74	10.41
Cabinet Division	66.97	68.73	1.89	4.93	9.57	18.56	0.00	0.00	7.18	0.00
Election Commission	1,141.23	1,646.22	861.52	1,111.43	1,396.45	621.57	5.51	132.99	67.51	21.40
Ministry of Public Administration	394.00	304.63	19.73	32.54	211.59	518.29	32.59	33.41	10.68	6.45
Public Service Commission	34.43	52.53	0.03	2.46	31.54	26.73	0.07	0.14	4.68	0.51
Finance Division	3,326.37	2,809.72	97.88	105.94	1,424.33	3,809.77	3.24	7.72	3.77	0.20
Internal Resources Division (IRD)	597.82	230.52	1.71	2.92	35.19	456.40	0.20	1.12	1.27	0.25
Financial Institutions Division	2,902.59	2,853.85	71.93	76.15	2,042.07	2,274.29	199.57	236.61	2.67	10.40
Economic Relations Division	66.08	81.88	0.55	4.74	70.79	57.48	0.67	1.78	5.79	3.10
Planning Division/2	1,143.31	1,526.37	3.92	5.71	45.42	1,157.90	0.86	2.17	0.37	0.19
Implementation Monitoring and Evaluation Division	95.18	152.56	0.02	0.05	71.81	92.57	0.02	0.04	0.03	0.05
Statistics and Informatics Division	150.03	446.89	1.02	2.02	172.75	124.46	2.52	3.24	0.45	2.60
Ministry of Foreign Affairs	121.47	84.65	1.69	7.19	33.24	118.82	0.00	1.00	8.50	0.84
Sub-total = LGRD	32,626.77	35,211.40	1,956.12	4,326.82	27,497.40	33,673.49	1,052.42	2,144.79	12.29	6.37
Local Government Division	29,920.66	32,732.07	1,859.53	3,858.37	25,520.61	31,221.32	966.36	1,945.62	11.79	6.23
Rural Development and Co-operatives Division	1,864.78	1,637.16	67.26	400.98	1,293.37	1,587.72	42.37	129.25	24.49	8.14
Ministry of Chittagong Hill Tracts Affairs	841.33	842.17	29.33	67.47	683.41	864.45	43.69	69.91	8.01	8.09
Sub-total = Defence	1,479.94	1,550.34	1.02	4.94	58.20	1,672.47	0.18	1.19	0.32	0.07
Ministry of Defence - Defence Services	1,479.94	1,550.34	1.02	4.94	58.20	1,672.47	0.18	1.19	0.32	0.07
Sub-total=POS	4,241.32	3,696.75	64.67	83.86	1,973.94	3,646.13	115.04	122.37	2.27	3.36
Law and Justice Division	453.50	435.00	2.37	5.42	226.92	375.67	10.02	10.08	1.25	2.68
Public Security Division	2,166.45	2,080.31	34.72	43.75	1,000.21	1,895.23	21.33	25.54	2.10	1.35
Legislative and Parliamentary Affairs Division	6.45	2.84	0.09	0.37	1.90	5.71	0.57	0.72	13.08	12.55
Anti Corruption Commission	30.17	9.72	0.07	0.57	4.07	24.56	0.03	0.04	5.86	0.14

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (October)	Actual FY20 (Up to October)	Actual FY20	Budget FY21	Actual FY21 (October)	Actual FY21 (Up to October)	Actual FY21 (Up to October) as % of Revised Budget FY20	Actual FY21 (Up to October) as % Budget FY21
Security Services Division	1,584.75	1,168.88	27.41	33.75	740.85	1,344.96	83.09	85.99	2.89	6.39
Sub-total = Edu	38,265.59	36,316.02	1,669.50	3,612.16	27,586.99	41,682.34	1,259.12	3,723.55	9.95	8.93
Ministry of Primary and Mass Education	9,270.00	9,016.24	285.41	425.29	6,298.88	9,403.55	246.65	740.26	4.72	7.87
Secondary and Higher Education Division	9,928.67	9,149.51	841.13	1,629.06	7,468.86	11,865.23	357.95	1,221.00	17.80	10.29
Ministry of Science and Technology	15,908.47	15,908.47	492.63	1,261.70	12,164.05	17,388.94	580.28	1,402.64	7.93	8.07
Information and Communication Technology Division	1,645.30	887.01	15.37	233.20	652.45	1,048.63	21.53	160.60	26.29	15.31
Technical and Madrasah Education Division	1,513.15	1,354.79	34.95	62.92	1,002.74	1,975.99	52.72	199.05	4.64	10.07
Sub-total = Health	12,266.82	9,260.85	377.35	725.37	5,864.17	12,499.58	301.83	757.00	7.83	6.06
Health Services Division	9,936.80	7,667.39	308.80	589.63	4,961.21	10,053.86	231.06	586.94	7.69	5.84
Medical Education and Family Welfare Division	2,330.02	1,593.46	68.54	135.74	902.96	2,445.72	70.77	170.05	8.52	6.95
Sub-total = SSW	5,780.74	6,258.54	99.80	221.24	4,429.60	6,649.67	206.58	395.94	3.54	5.95
Ministry of Social Welfare	325.95	261.41	11.74	29.18	191.33	402.01	7.58	13.83	11.16	3.44
Ministry of Women and Children Affairs	647.80	664.15	44.11	99.89	360.80	676.29	15.58	54.03	15.04	7.99
Ministry of Food	888.84	463.97	8.77	13.71	216.04	595.00	17.58	39.90	2.96	6.71
Ministry of Disaster Management and Relief	3,453.84	4,654.23	23.97	59.04	3,478.74	4,491.37	160.93	277.81	1.27	6.19
Ministry of Liberation Affairs	464.31	214.78	11.21	19.42	182.69	485.00	4.92	10.36	9.04	2.14
Sub-total = HCS	4,977.01	5,832.68	384.85	696.62	3,947.20	5,193.22	224.40	615.76	11.94	11.86
Ministry of Housing and Public Works	4,977.01	5,832.68	384.85	696.62	3,947.20	5,193.22	224.40	615.76	11.94	11.86
Sub-total = RCRA	1,834.05	2,094.72	255.41	427.94	1,348.32	2,141.70	53.41	381.96	20.43	17.83
Ministry of Information	285.26	171.25	20.01	40.30	118.75	262.56	6.08	22.54	23.54	8.58
Ministry of Cultural Affairs	260.17	178.72	8.54	21.66	117.29	220.86	15.30	16.01	12.12	7.25
Ministry of Religious Affairs	1,074.47	1,589.46	210.49	348.65	999.00	1,424.99	26.73	329.12	21.94	23.10
Ministry of Youth and Sports	214.15	155.29	16.38	17.33	113.28	233.29	5.29	14.30	11.16	6.13
Sub-total = FE	27,930.29	26,048.85	962.71	3,758.97	26,035.69	26,639.55	585.41	2,762.59	14.43	10.37
Energy and Mineral Resources Division	1,915.85	2,417.07	0.00	8.92	2,123.66	1,835.62	0.00	203.87	0.37	11.11
Power Division	26,014.44	23,631.78	962.71	3,750.06	23,912.03	24,803.93	585.41	2,558.72	15.87	10.32
Sub-total = Agr	11,347.32	10,849.46	517.73	1,644.67	7,834.75	11,868.17	375.63	1,568.09	15.16	13.21
Ministry of Agriculture/3	1,930.38	1,865.53	26.66	223.21	1,722.49	2,543.98	26.74	328.33	11.96	12.91
Ministry of Fisheries and Livestock	1,634.90	1,028.47	43.00	108.67	657.78	1,611.80	11.66	52.82	10.57	3.28
Ministry of Environment and Forest	676.02	260.47	5.20	15.49	197.83	598.74	4.35	6.34	5.95	1.06
Ministry of Land	849.39	596.41	9.78	11.52	314.40	844.23	6.87	7.30	1.93	0.86
Ministry of Water Resources	6,256.63	7,098.58	433.09	1,285.78	4,942.24	6,269.42	326.02	1,173.30	18.11	18.71
Sub-total = IES	2,723.24	2,826.02	87.50	235.87	2,069.70	2,644.13	21.46	168.36	8.35	6.37
Ministry of Commerce	412.48	206.43	0.48	1.51	135.71	365.41	0.16	0.59	0.73	0.16

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (October)	Actual FY20 (Up to October)	Actual FY20	Budget FY21	Actual FY21 (October)	Actual FY21 (Up to October)	Actual FY21 (Up to October) as % of Revised Budget FY20	Actual FY21 (Up to October) as % Budget FY21
Ministry of Labour and Employment	198.20	253.48	13.78	14.62	206.47	220.42	3.14	11.19	5.77	5.08
Ministry of Industries	1,217.59	1,419.73	32.51	159.18	1,229.95	1,233.58	0.88	128.10	11.21	10.38
Ministry of Expatriates' Welfare and Overseas Employment	294.97	289.76	10.17	12.22	181.68	316.40	7.51	12.42	4.22	3.93
Ministry of Textiles and Jute	600.00	656.62	30.55	48.35	315.89	508.32	9.78	16.07	7.36	3.16
Sub-total = GPS	55,208.87	49,028.02	2,877.08	10,315.99	44,604.58	54,239.32	790.06	4,613.18	21.04	8.51
Road Transport and Highways Division	25,163.36	23,959.80	1,289.64	2,858.90	20,004.39	24,825.41	678.09	2,330.23	11.93	9.39
Ministry of Railways	12,598.64	10,249.00	101.34	3,329.92	11,137.32	12,491.30	0.00	0.00	32.49	0.00
Ministry of Shipping	3,113.44	3,182.13	69.14	565.79	2,682.04	3,265.15	109.62	551.25	17.78	16.88
Ministry of Civil Aviation and Tourism	3,374.60	3,364.83	74.00	74.00	3,169.22	3,633.24	0.00	158.24	2.20	4.36
Posts and Telecommunications Division	2,396.81	1,590.73	5.28	370.01	930.10	2,050.39	2.35	33.91	23.26	1.65
Bridges Division	8,562.02	6,681.53	1,337.67	3,117.37	6,681.52	7,973.83	0.00	1,539.55	46.66	19.31
Total Development Revenue Expenditure	211,686.60	202,347.78	10,358.40	27,527.13	160,989.24	215,044.62	5,314.80	18,010.04	13.60	8.38

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY19	Fiscal Year 2019-20					Fiscal Year 2020-21		
		Budget FY20	Revised Budget FY20	Actual FY20 ()	Actual FY20 (Up to October)	Actual FY20	Budget FY21	Actual FY21 (October)	Actual FY21 (Up to October)
Tax Revenue (a+b)	225,966.3	340,101.0	313,068.8	18,583.9	68,528.2	220,779.9	344,997.3	18,993.4	70,341.4
a. NBR	218,624.9	325,600.0	300,501.4	17,982.6	66,202.2	214,836.4	329,998.0	18,496.1	68,456.2
a.1 Income	67,298.9	113,911.5	102,893.6	6,073.5	24,547.1	75,342.3	103,944.1	5,629.8	22,066.8
a.2 VAT	85,014.8	123,067.7	109,845.8	6,530.7	23,727.0	79,929.1	125,161.1	7,368.0	27,834.5
a.3 Import	38,426.2	48,153.2	47,135.7	2,976.1	9,267.1	32,530.0	57,814.5	3,218.6	9,897.5
a.4 Export	24,282.2	36,498.1	33,684.2	2,216.9	7,883.3	23,720.9	37,807.2	2,222.8	8,431.4
a.4 Excise	114.6	53.5	49.4	0.0	0.9	77.4	55.5	0.0	0.0
a.5 Sup	2,338.5	2,239.4	5,345.3	88.7	401.7	2,297.0	3,685.7	41.8	166.2
a.6 Other Taxes	1,149.8	1,676.7	1,547.4	96.7	375.1	939.7	1,529.9	15.1	59.8
b. Non-NBR	7,341.4	14,501.0	12,567.4	601.3	2,326.0	5,943.5	14,999.3	497.3	1,885.2
b.1 Narcotics & Liquor	76.3	109.0	108.0	7.9	27.4	73.6	119.7	5.5	22.7
b.2 Vehicles	1,677.4	1,432.7	750.0	148.8	557.6	1,568.5	797.5	126.0	499.9
b.3 Land Revenue	665.1	1,400.0	1,400.0	56.6	282.0	666.5	1,668.2	66.3	297.4
b.4 Stamp Duty	4,200.1	11,048.0	9,798.0	335.7	1,287.1	3,011.7	11,851.0	244.8	886.1
b.5 Surcharge	722.5	511.3	511.4	52.3	171.8	623.1	562.9	54.6	179.0
c. Non-tax Revenue	25,924.4	37,707.3	35,001.3	2,361.3	12,774.3	42,281.7	33,002.1	3,459.5	17,475.1
c.1 Dividend and Profit	2,653.9	3,496.9	3,490.0	116.5	571.6	3,471.8	1,747.7	148.5	534.0
c.2 Interest	1,513.0	8,316.9	5,309.2	213.8	934.6	1,910.8	8,717.3	150.4	6,620.8

		Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 ()	Actual FY20 (Up to October)	Actual FY20	Budget FY21	Actual FY21 (October)	Actual FY21 (Up to October)
c.3 Administrative Fees and Charges	2,796.7	8,886.7	8,735.4	221.8	898.6	2,375.5	6,513.2	164.1	676.5
c.4 Fines, Penalties and Forfeiture	688.8	288.9	254.2	63.4	211.5	602.0	494.8	69.7	254.4
c.5 Receipts for Services Rendered	3,965.3	7,273.9	7,690.7	312.3	1,266.2	2,969.9	4,965.5	294.4	747.3
c.6 Rents, Leases and Recoveries	563.5	630.3	499.4	42.0	157.5	491.4	576.2	33.5	181.2
c.7 Tolls and Levies	675.7	686.1	654.7	70.9	247.8	676.6	810.1	67.0	249.7
c.8 Non-Commercial Sales	902.6	2,614.3	2,437.9	315.4	616.1	1,591.5	2,796.5	41.7	160.5
c.9 Other Non-Tax Revenue and Receipts	11,906.3	5,260.7	5,803.2	1,000.2	7,829.3	28,021.6	6,037.9	2,486.6	8,021.7
c. 10 Capital Revenue	258.6	252.5	126.7	5.2	41.0	170.5	342.8	3.7	29.0
Total Revenue (a+b+c)	251,890.7	377,808.3	348,070.1	20,945.3	81,302.5	263,061.6	377,999.4	22,452.9	87,816.4
d. Tax-GDP Ratio (base 2005-06)	10.04	13.38	12.31	0.73	2.70	8.68	11.95	0.66	2.44
e. Revenue-GDP ratio (base 2005-06)	11.19	14.86	13.69	0.82	3.20	10.35	13.10	0.78	3.04

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 October/Actual FY20 up to October)*100	(Actual FY21 Up to October/ Budget FY20)*100
Tax Revenue (a+b)	92.1	156.3	110.2	83.9	102.6	20.4
a. NBR	92.3	153.6	109.8	81.7	103.4	20.7
a.1 Income	90.3	138.0	101.0	28.6	89.9	21.2
a.2 VAT	89.3	156.6	113.9	30.4	117.3	22.2
a.3 Import	97.9	177.7	122.7	12.4	106.8	17.1
a.4 Export	92.3	159.4	112.2	9.0	107.0	22.3
a.4 Excise	92.3	71.6	112.2	0.0	4.1	0.1
a.5 Sup	238.7	160.5	69.0	0.9	41.4	4.5
a.6 Other Taxes	92.3	162.8	98.9	0.4	15.9	3.9
b. Non-NBR	86.7	252.4	119.4	2.3	81.0	12.6
b.1 Narcotics & Liquor	99.0	162.6	110.9	0.0	82.9	19.0
b.2 Vehicles	52.3	50.8	106.3	0.6	89.6	62.7
b.3 Land Revenue	100.0	250.3	119.2	0.3	105.5	17.8
b.4 Stamp Duty	88.7	393.5	121.0	1.1	68.8	7.5
b.5 Surcharge						
c. Non-tax Revenue	92.8	78.1	94.3	16.1	136.8	53.0
c.1 Dividend and Profit	99.8	50.3	50.1	1.3	93.4	30.6
c.2 Interest	63.8	456.2	164.2	0.7	708.4	76.0

	(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 October/Actual FY20 up to October)*100	(Actual FY21 Up to October/ Budget FY20)*100
c.3 Administrative Fees and Charges	98.3	274.2	74.6	0.9	75.3	10.4
c.4 Fines, Penalties and Forfeiture	88.0	82.2	194.7	0.2	120.3	51.4
c.5 Receipts for Services Rendered	105.7	167.2	64.6	1.1	59.0	15.0
c.6 Rents, Leases and Recoveries	79.2	117.3	115.4	0.2	115.1	31.5
c.7 Tolls and Levies	95.4	119.7	123.7	0.3	100.8	30.8
c.8 Non-Commercial Sales	93.3	175.7	114.7	0.6	26.0	5.7
c.9 Other Non-Tax Revenue and Receipts	110.3	21.5	104.0	10.7	102.5	132.9
c.10 Capital Revenue	50.2	201.0	270.5	0.1	70.7	8.5
Total Revenue (a+b+c)	92.1	143.7	108.6	100.0	108.0	23.2

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

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