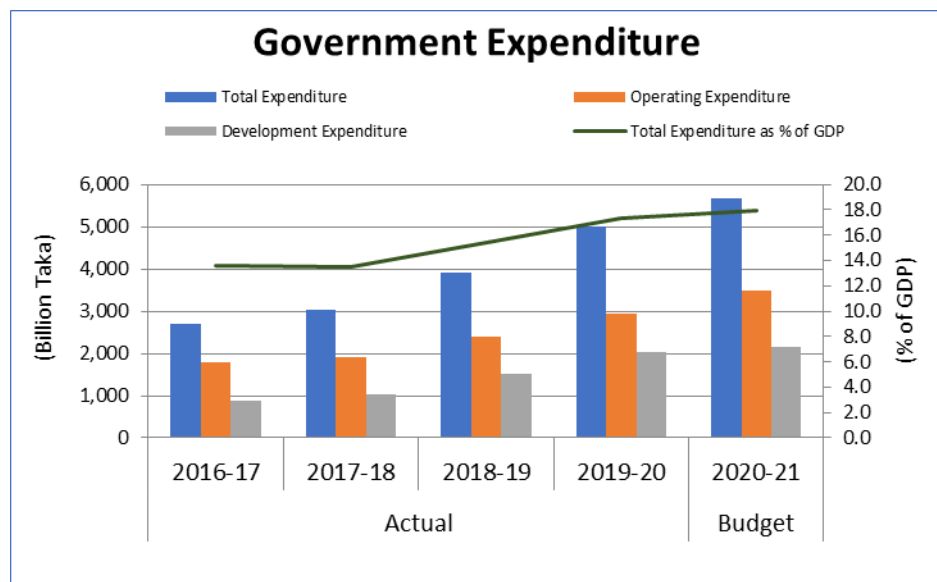




Monthly Report on Fiscal Position

November 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 November, 2020 in the current fiscal year (FY 21) is 25.4 percent of the operating budget estimates. Actual development expenditure during the same period is 12.44 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 November 2020, 28.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (79.7 Percent). Total NBR tax collection is 26.4 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 November 2020, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 0.24 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 November)	Actual 21 (Up to November) as % of Budget FY21
GPS	83,467	67,027	31,522	12.5	47.0	100,665	120.6	150.2	319.4	15,609	15.5
LGRD	5,259	5,262	4,367	1.7	83.0	5,899	112.2	112.1	135.1	1,278	21.7
Defense	30,621	31,100	32,363	12.9	104.1	32,755	107.0	105.3	101.2	9,879	30.2
POS	23,397	23,745	21,443	8.5	90.3	25,023	106.9	105.4	116.7	7,505	30.0
Edu	41,224	40,724	38,378	15.3	94.2	44,079	106.9	108.2	114.9	16,158	36.7
Health	13,465	14,431	11,291	4.5	78.2	16,747	124.4	116.0	148.3	4,288	25.6
SSW	23,677	24,185	19,655	7.8	81.3	24,950	105.4	103.2	126.9	3,939	15.8
Housing	1,626	1,613	1,402	0.6	86.9	1,744	107.2	108.1	124.3	237	13.6
RCRA	2,557	2,644	2,444	1.0	92.4	2,649	103.6	100.2	108.4	732	27.6
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	29	24.6
Agri	17,004	16,168	13,998	5.6	86.6	18,113	106.5	112.0	129.4	2,789	15.4
IES	1,168	1,153	1,003	0.4	87.0	1,295	110.9	112.3	129.1	407	31.4
Trans	9,613	9,457	8,195	3.3	86.7	10,341	107.6	109.3	126.2	1,578	15.3
Interest Payment	57,070	57,664	57,414	22.8	99.6	63,801	111.8	110.6	111.1	23,991	37.6
Total	310,268	295,278	251,338	100	85.1	348,180	112.2	117.9	138.5	88,419	25.4

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 November 2020, spending in Interest Payment, Education, Industries and Economic Services (IES), Defence, Public order and safety (POS), Recreation, Culture and Religious Affairs (RCRA) and Health were on the higher side. Sectors like Fuel and Energy (F&E), General Public Services (GPS), Transport and Communication (Trans), LGRD, Housing and Social Security & Welfare (SSW) have lesser spending in operating spending;
- As a whole, operating spending up to November 2020 amounts to 25.4 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 November)	37.3	29.3	1.8	3.2	27.1	1.3

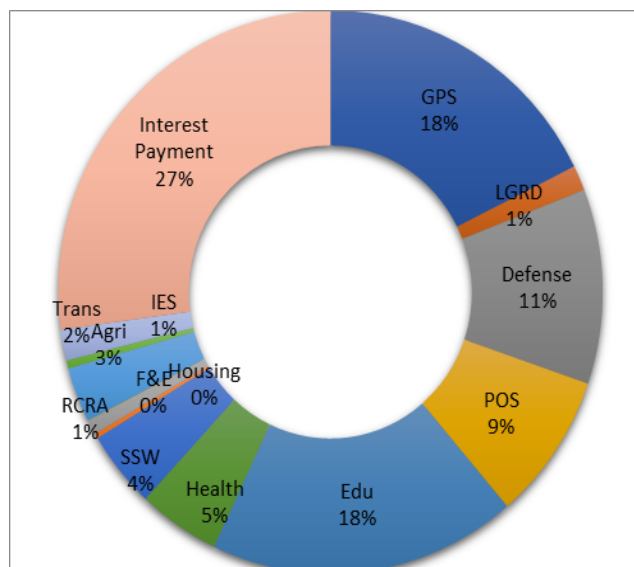
Note:

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

1.1.3 Sectors' Share in Resource Utilization

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



Total operating spending up to November, 2020 in the current fiscal year (FY21) is 25.4 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 Education (18 percent), General Public Service (18 percent), Defence (11 percent) and Public Order & Safety (09 percent)

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to November 2020)

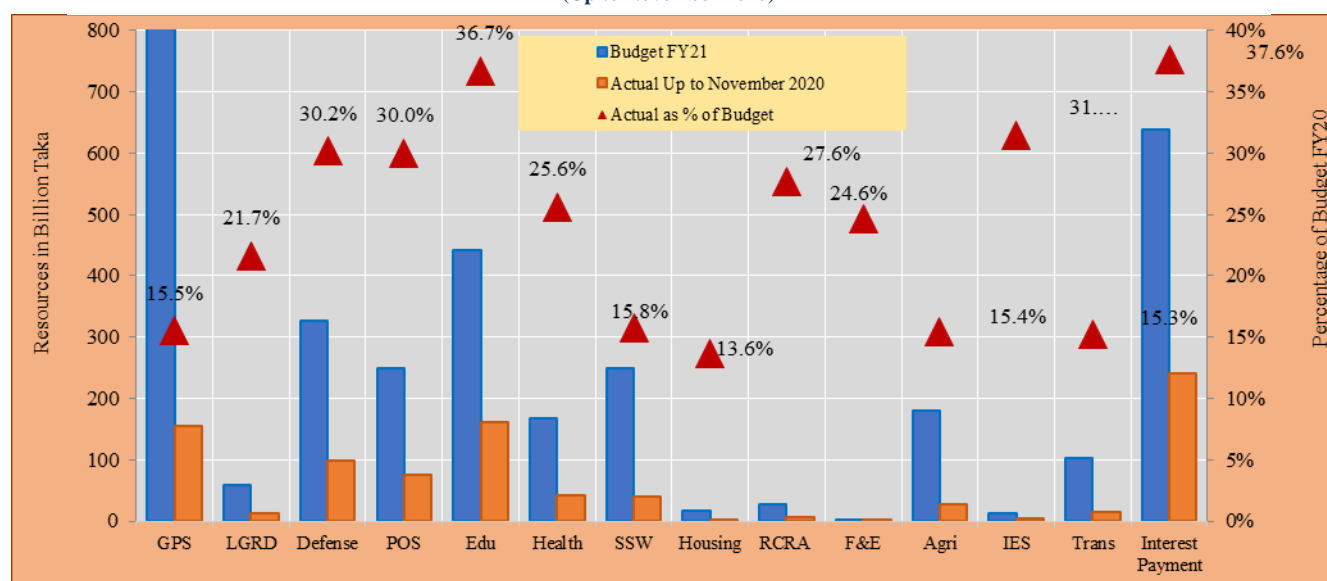


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (37.6%), Education (36.7%), IE&S (31.4%), Defense (30.2%), Public Order & Safety (30.0%), RCRA (27.6%) and Health (25.6%) sectors have shown better performance. A 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 November is 25.4 percent of the budget estimate, which was 28.5 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 November 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 November 2021)

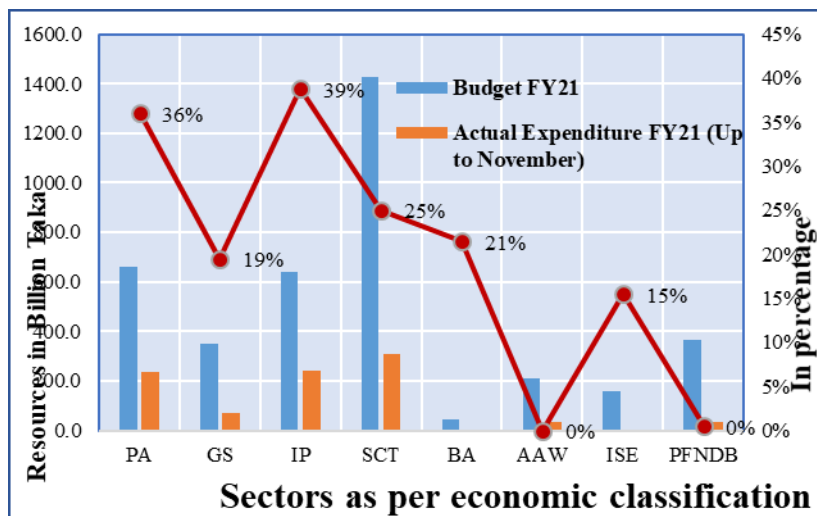
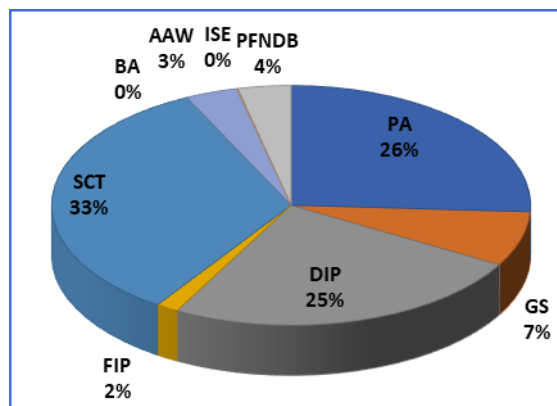


Figure 4: Share of Different Categories in Total Actual Spending in FY21 (Up to November 2021)



Up to November 2021, utilization rate of total operating expenditure is 25.4 percent. For some categories, like subsidies and current transfer (33%), pay and allowances (26%) 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 November 2020, actual expenditure is 12.44 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 17.16 percent of the budget;
- During this period, TC (23.98) sector made the highest utilization of allocated resources followed by Education (18.64), LGRD (15.64%) and Fuel & Energy (13.35%)
- 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.

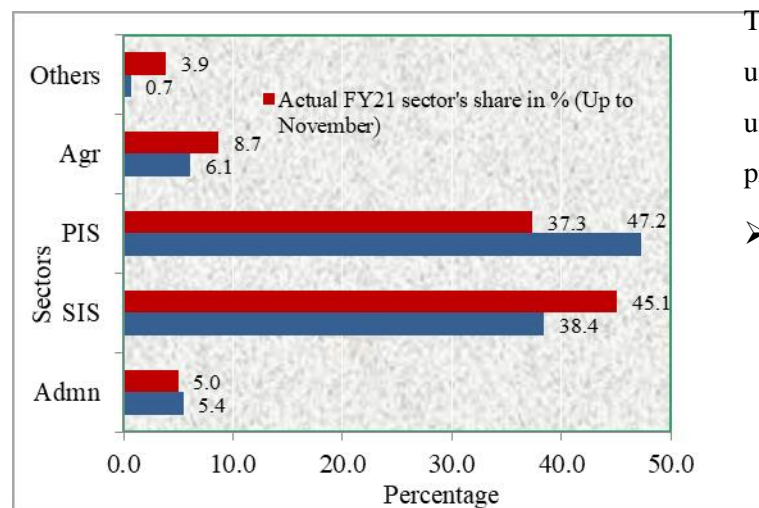
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20						Fiscal Year 2020-21					
	Budget FY20	Revised FY20	Actual FY20	Actual FY20 (Up to November)	Sector's Share in Actual (Up to October) (%)	Actual FY20 as % of Revised Budget FY19	Budget FY21	Actual FY21 (Up to November)	Budget FY21 as % of Revised Budget FY20	Budget FY21 as % of Actual FY20	Actual FY21 (Up to November) as % of Budget FY21	Actual FY21 sector's share in % (Up to November)
GPS	13,005	13,374	7,739	1,730	4.98	57.86	12,495	1,145	93.43	161.46	9.16	4.28
LGRD	32,627	35,211	27,497	6,149	17.71	78.09	33,673	4,184	95.63	122.46	12.42	15.64
Defence	1,480	1,550	58	5	0.02	3.75	1,672	3	107.88	2873.78	0.16	0.01
POS	4,241	3,697	1,974	154	0.44	53.40	3,646	192	98.63	184.71	5.27	0.72
Edu	38,266	36,316	27,587	5,105	14.70	75.96	41,682	4,987	114.78	151.09	11.96	18.64
Health	12,267	9,261	5,864	948	2.73	63.32	12,500	1,109	134.97	213.15	8.88	4.15
SSW	5,781	6,259	4,430	372	1.07	70.78	6,650	840	106.25	150.12	12.64	3.14
HCS	4,977	5,833	3,947	775	2.23	67.67	5,193	941	89.04	131.57	18.12	3.52
RCRA	1,834	2,095	1,348	569	1.64	64.37	2,142	747	102.24	158.84	34.89	2.79
FE	27,930	26,049	26,036	4,384	12.62	99.95	26,640	3,571	102.27	102.32	13.40	13.35
AFL	11,347	10,849	7,835	2,115	6.09	72.21	11,868	2,319	109.39	151.48	19.54	8.67
IES	2,723	2,826	2,070	401	1.16	73.24	2,644	298	93.56	127.75	11.28	1.11
TC	55,209	49,028	44,605	12,016	34.60	90.98	54,239	6,416	110.63	121.60	11.83	23.98
Total	211,687	202,348	160,989	34,725	100.00	79.56	215,045	26,753	106.27	133.58	12.44	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 November, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to November 2020, the maximum share of spending went to Social Infrastructure (45 percent) followed by physical infrastructure (37.3 percent) and Agriculture (9%).

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)

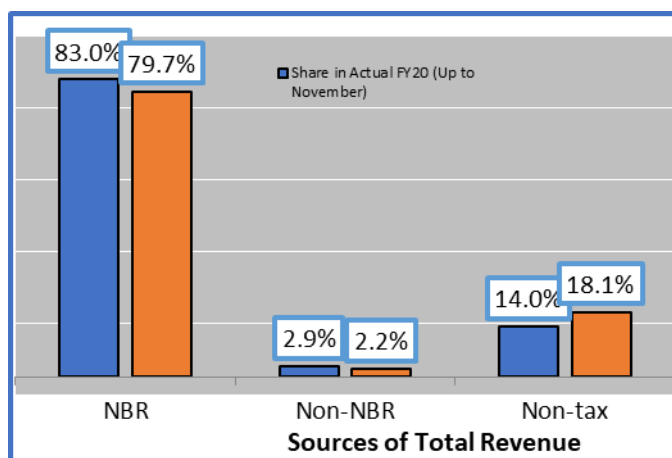
	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget	Actual FY20	Actual FY20 (November)	Actual FY20 (Up to November)	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual (Up to November) as percentage of Budget FY20
Tax Revenue (a+b)	340,101	313,069	220,780	17,816	86,341	344,997	19,025	89,417	25.9
a. NBR	325,600	300,501	214,836	17,185	83,384	329,998	18,498	87,004	26.4
a.1 Income	113,912	102,894	75,342	5,098	29,644	103,944	5,186	27,275	26.2
a.2 VAT	123,068	109,846	79,929	6,941	30,666	125,161	7,617	35,480	28.3
a.3 Import	48,153	47,136	32,530	2,753	12,020	57,815	3,347	13,245	22.9
a.4 Export duty	36,498	33,684	23,721	2,222	10,105	37,807	2,272	10,704	28.3
a.5 Excise	54	49	77	0	1	55	0	0	0.1
a.6 Supplementary Duty	2,239	5,345	2,297	78	480	3,686	45	211	5.7
a.7 Other Taxes	1,677	1,547	940	93	468	1,530	31	90	5.9
b. Non-NBR	14,501	12,567	5,943	631	2,957	14,999	527	2,413	16.1
c. Non-tax Revenue	37,707	35,001	42,282	1,312	14,086	33,002	2,212	19,745	59.8
Total Revenue (a + b + c)	377,808	348,070	263,062	19,128	100,427	377,999	21,237	109,162	28.9
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.68	0.70	3.40	11.95	0.66	3.10	-
e. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.35	0.75	3.95	13.10	0.74	3.78	-

- **Total revenue** collection in FY20 was 0.8 percent of GDP and 0.7 percent of the revised budget target.
- Up to November 2020, total revenue collection scaled up by 8.7 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 28.9 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.

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

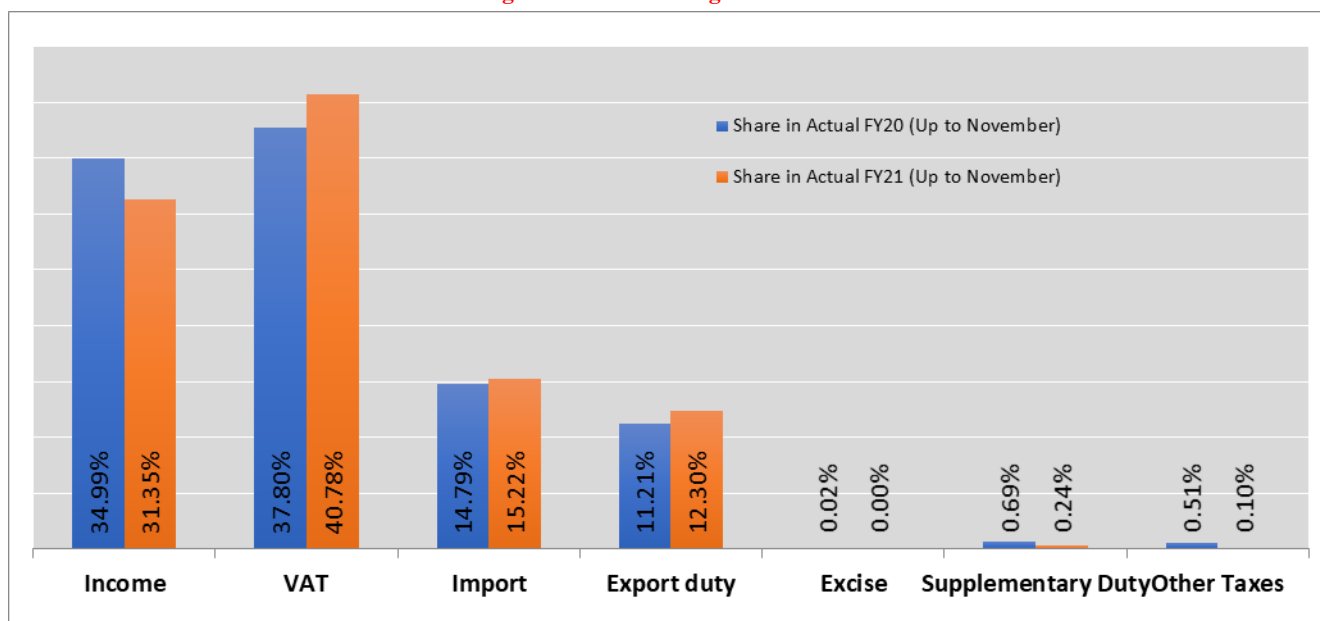
- Major share of the government revenue comes from NBR sources (79.7 percent up to November 2020).
- Growth rates of NBR and Non-NBR tax revenue are 4 percent and -18.4 percent respectively. On the other hand, non-tax revenue collection grew by 40.2 percent compared to the corresponding period of the previous fiscal year (FY20).
- For tax and non-tax revenue, achievements as to the annual target were 25.9 and 59.08 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY20 actual tax revenue collection was 8.68 percent of GDP
- Tax revenue collection target for FY21 is 11.95 percent of GDP. This is 8.5 percent higher than the revised budget of FY20 and 43.7 percent higher than the actual collection of the FY20.

- In FY21, up to November 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 31.35 percent from Income Tax, 40.78 percent was collected from VAT, 15.22 percent from Import Duty, 12.30 percent from Export Duty and the rest from Excise, Supplementary Duties and other Taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2019-20			Accounts 2018-19	Year: 2020-21			Accounts 2018-19 up to November	Accounts 2019-20 up to November
	Budget	Revised	Accounts November		Budget	Revised Budget	Accounts November		
Revenues	377,811	348,069	19,128	263,062	378,002	0	21,237	100,428	109,163
Tax Revenue	340,104	313,070	17,816	220,780	344,999	0	19,025	86,341	89,417
Non-Tax Revenue	37,710	35,002	1,312	42,282	33,002	0	2,212	14,087	19,746
Foreign Grants	4,168	3,454	1	1,957	4,013	0	13	1	13
Revenue and Foreign Grants	381,980	351,523	19,129	265,019	382,014	0	21,250	100,428	109,176
Operating Expenditure	310,263	295,280	18,089	251,338	348,180	0	17,251	88,122	88,419
Net Outlay for Food Account Operation	308	654	100	2,326	567	0	18	4,050	2,743
Loans & Advances (Net)	937	3,294	-109	1,207	4,210	0	388	-1,076	-1,014
Development Expenditure	211,683	202,349	7,198	160,652	215,043	0	8,586	34,725	26,753
Development Program financed from Revenue Budget	1,463	1,833	20	1,617	2,522	0	10	55	39
Non-ADP Project	5,315	4,846	205	3,343	4,722	0	147	370	376
Annual Development Programme	202,721	192,921	6,925	154,238	205,145	0	8,241	34,248	26,142
Non-ADP FFW and Transfer	2,184	2,748	48	1,455	2,654	0	187	52	195
Total Expenditure	523,191	501,577	25,278	415,523	567,999	0	26,242	125,821	116,901
Overall Balance (Including Grants)	-141,211	-150,053	-6,149	-150,504	-185,985	0	-4,992	-25,393	-7,725
Overall Balance (Excluding Grants)	-145,380	-153,507	-6,150	-152,460	-189,997	0	-5,005	-25,393	-7,738
(In percent of GDP 2005-06 base) (Including grants)	-4.89	-5.35	-0.22	-5.36	-5.86	0.00	-0.16	-0.91	-0.24
(In percent of GDP 2005-06 base) (Excluding grants)	-5.04	-5.47	-0.22	-5.43	-5.99	0.00	-0.16	-0.91	-0.24

- 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;

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

- For FY21, actual overall balance up to November, 2020 (excluding grants) witnesses a negative value which was 0.24 percent of GDP.

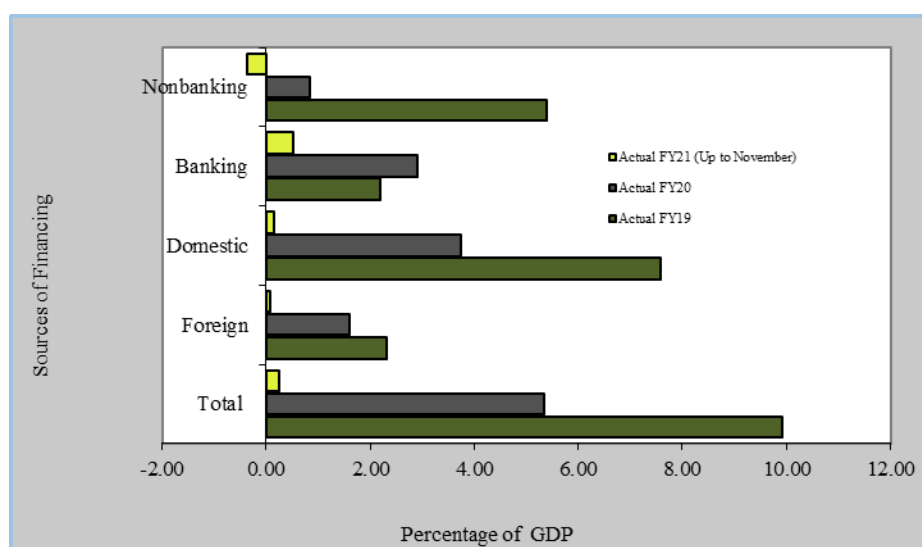
5.0 Financing

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 November	Accounts FY20	Budget	Revised Budget	Accounts November	Accounts FY20 up to October	Accounts FY21 up to November	
1.0 Foreign Borrowing-Net	63,848	52,709	-717	45,116	76,004	0	457	-842	2,681	
1.1 Foreign Borrowing	75,390	63,659	264	57,085	88,824	0	472	4,061	5,887	
1.2 Amortization	-11,542	-10,950	-981	-11,968	-12,820	0	-16	-4,903	-3,206	
2.0 Domestic Borrowing	77,363	97,345	6,865	105,083	109,983	0	4,532	26,232	5,072	
2.1 Borrowing from Banking System (Net)	47,364	82,421	6,689	81,718	84,980	0	2,268	40,199	16,276	
2.1.1 Long-Term Debt (Net)	28,094	59,986	6,900	57,930	53,654	0	1,800	18,955	25,235	
2.1.2 Short-Term Debt (Net)	19,270	22,435	-211	23,788	31,326	0	468	21,245	-8,959	
2.2 Non-Bank Borrowing (Net)	30,000	14,924	176	23,365	25,003	0	2,264	-13,967	-11,204	
2.2.1 National Savings Schemes (Net)	27,000	11,924	408	15,089	20,000	0	3,382	6,311	19,502	
2.2.2 Others	3,000	3,000	-232	8,276	5,003	0	-1,119	-20,278	-30,706	
Total - Financing :	141,211	150,054	6,148	0	185,987	0	4,988	25,390	7,753	
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	0.16	#DIV/0!	0.24	

Figure 8 Sources of Financing Deficit



For FY21, up to November, 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 (November)	Actual FY20 Up to November, 2019	Actual FY2020	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)
General Public Services	83,467	67,027	3,868	12,217	31,522	100,665	1,537	15,609
LGRD	5,259	5,262	283	1,206	4,367	5,899	398	1,278
Defence	30,621	31,100	2,226	12,498	32,363	32,755	1,903	9,879
Public Order and safety	23,397	23,745	1,461	7,640	21,443	25,023	1,631	7,505
Education & technology	41,224	40,724	2,400	15,387	38,378	44,079	2,768	16,158
Health	13,465	14,431	738	3,750	11,291	16,747	909	4,288
Social Security and Welfare	23,677	24,185	1,281	3,900	19,655	24,950	876	3,939
Housing	1,626	1,613	61	251	1,402	1,744	67	237
Recreation, Culture and Religious Affairs	2,557	2,644	241	946	2,444	2,649	249	732
Fuel and Energy	120	105	4	2,822	7,861	119	5	29
Agriculture	17,004	16,168	482	2,532	13,998	18,113	979	2,789
Industrial & Economic Services	1,168	1,153	92	424	1,003	1,295	57	407
Transport and Communication	9,613	9,457	560	2,253	8,195	10,341	547	1,578
Interest	57,070	57,664	4,391	22,294	57,414	63,801	5,325	23,991
Total – Operating Revenue Expenditure	310,268	295,278	18,089	88,122	251,338	348,180	17,251	88,419

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 (November)	Actual FY20 (Up to November)	Actual FY20	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21 (Up to November) as % Budget FY21
Sub-total = GPS	83,467	67,027	3,868	12,217	31,522	100,665	1,537	15,609	15.5
Office of the President	24	24	1	9	19	27	1	8	29.3
Parliament	327	315	14	75	215	332	12	70	21.2
Prime Minister's Office	564	628	43	178	1,061	621	34	207	33.3
Cabinet Division	174	232	4	30	87	240	4	34	14.0
Election Commission	779	573	20	108	494	1,095	26	107	9.7
Ministry of Public Administration	2,469	2,475	182	677	1,812	2,774	175	667	24.0
Public Service Commission	68	68	5	28	59	78	3	15	18.7

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (November)	Actual FY20 (Up to November)	Actual FY20	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21 (Up to November) as % Budget FY21
Finance Division	74,511	58,145	3,424	10,249	24,922	90,544	1,165	12,770	14.1
Internal Resources Division	2,301	2,301	77	372	1,403	2,637	73	415	15.7
Financial Institutions Division	139	109	4	35	89	105	1	1,023	977.9
Economic Relations Division	244	291	5	23	222	293	23	40	13.7
Planning Division/2	88	85	8	30	73	90	5	27	29.4
Implementation, Monitoring and Evaluation Division	54	50	2	8	44	56	2	8	14.1
Statistics and Informatics Division	225	219	12	61	169	259	14	60	23.0
Ministry of Foreign Affairs	1,499	1,512	67	332	851	1,514	0	160	10.6
Sub-total = LGRD	5,259	5,262	283	1,206	4,367	5,899	398	1,278	21.7
Local Government Division	4,322	4,317	257	957	3,759	4,881	300	1,007	20.6
Rural Development and Co-operatives Division	584	592	24	239	571	648	97	256	39.6
Ministry of Chittagong Hill Tracts Affairs	353	354	2	11	37	371	1	15	4.0
Sub-total = Defence	30,621	31,100	2,226	12,498	32,363	32,755	1,903	9,879	30.2
Ministry of Defence - Defence Services	29,284	29,659	2,154	12,067	30,991	31,274	1,785	9,363	29.9
Ministry of Defence - Others Services	1,298	1,310	71	422	1,334	1,440	116	508	35.3
Armed Forces Division	38	131	1	9	38	41	2	8	20.0
Sub-total=POS	23,397	23,745	1,461	7,640	21,443	25,023	1,631	7,505	30.0
Supreme Court	195	199	11	60	181	223	12	62	27.8
Law and Justice Division	1,196	1,198	71	387	998	1,363	73	427	31.3
Public Security Division	19,757	20,137	1,256	6,537	18,356	20,765	1,368	6,395	30.8
Legislative and Parliamentary Affairs Division	29	31	3	11	27	34	4	12	34.6
Anti Corruption Commission	110	113	7	32	102	125	5	30	23.9
Security Services Division	2,109	2,066	113	614	1,780	2,513	168	579	23.0
Sub-total = Edu	41,224	40,724	2,400	15,387	38,378	44,079	2,768	16,158	36.7
Ministry of Primary and Mass Education	14,772	14,685	1,050	5,632	14,161	15,536	1,080	5,952	38.3
Secondary and Higher Education Division	19,695	19,250	973	7,589	18,398	21,252	1,238	7,886	37.1
Ministry of Science and Technology	530	530	4	235	516	557	66	245	44.1
Information and Communication Technology Division	285	305	10	61	257	366	6	68	18.5
Technical and Madrasah Education Division	5,941	5,952	363	1,871	5,045	6,368	378	2,007	31.5
Sub-total = Health	13,465	14,431	738	3,750	11,291	16,747	909	4,288	25.6
Health Services Division	10,008	10,944	538	2,717	8,472	12,830	708	3,233	25.2
Medical Education and Family Welfare Division	3,458	3,488	200	1,033	2,819	3,917	200	1,055	26.9
Sub-total = SSW	23,677	24,185	1,281	3,900	19,655	24,950	876	3,939	15.8

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (November)	Actual FY20 (Up to November)	Actual FY20	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21 (Up to November) as % Budget FY21
Ministry of Social Welfare	6,555	6,633	166	1,384	6,480	7,519	246	1,618	21.5
Ministry of Women and Children Affairs	3,101	3,125	39	119	1,248	3,183	34	159	5.0
Ministry of Food	3,614	4,046	7	17	3,904	4,883	1	15	0.3
Ministry of Disaster Management and Relief	6,418	6,449	583	786	4,279	5,345	386	811	15.2
Ministry of Liberation Affairs	3,989	3,933	485	1,594	3,745	4,020	208	1,336	33.2
Sub-total = HCS	1,626	1,613	61	251	1,402	1,744	67	237	13.6
Ministry of Housing and Public Works	1,626	1,613	61	251	1,402	1,744	67	237	13.6
Sub-total = RCRA	2,557	2,644	241	946	2,444	2,649	249	732	27.6
Ministry of Information	704	745	48	278	670	777	53	272	35.0
Ministry of Cultural Affairs	315	322	48	117	304	358	28	100	28.0
Ministry of Religious Affairs	263	276	1	79	238	268	9	43	16.0
Ministry of Youth and Sports	1,274	1,301	145	472	1,232	1,245	160	317	25.5
Sub-total = FE	120	105	4	2,822	7,861	119	5	29	24.6
Energy and Mineral Resources Division	70	63	3	17	1,548	69	4	18	26.0
Power Division	50	42	1	2,805	6,313	49	1	11	22.6
Sub-total = Agr	17,004	16,168	482	2,532	13,998	18,113	979	2,789	15.4
Ministry of Agriculture/3	12,119	11,087	310	1,268	9,811	12,893	360	1,225	9.5
Ministry of Fisheries and Livestock	1,297	1,503	63	346	960	1,581	63	340	21.5
Ministry of Environment and Forest	820	816	30	156	630	648	30	158	24.4
Ministry of Land	1,092	1,092	70	371	936	1,171	73	380	32.5
Ministry of Water Resources	1,676	1,671	9	391	1,661	1,820	453	685	37.6
Sub-total = IES	1,168	1,153	92	424	1,003	1,295	57	407	31.4
Ministry of Commerce	219	213	13	60	167	253	8	44	17.4
Ministry of Labour and Employment	115	114	6	33	89	130	6	34	25.8
Ministry of Industries	338	336	23	160	326	381	3	168	44.2
Ministry of Expatriates' Welfare and Overseas Employment	296	296	20	100	247	325	16	91	27.9
Ministry of Textiles and Jute	199	194	31	71	175	206	23	70	34.2
Sub-total = TC	9,613	9,457	560	2,253	8,195	10,341	547	1,578	15.3
Road Transport and Highways Division	4,111	4,089	173	577	3,357	4,616	308	818	17.7
Ministry of Railways	3,664	3,540	178	944	3,037	3,835	1	4	0.1
Ministry of Shipping	719	724	128	301	697	734	160	333	45.3
Ministry of Civil Aviation and Tourism	51	52	1	14	50	55	1	10	17.9
Posts and Telecommunications Division	1,064	1,049	80	415	1,052	1,096	77	413	37.6
Bridges Division	3	4	0	1	3	6	0	1	16.8
Sub-total = Interest	57,070	57,664	4,391	22,294	57,414	63,801	5,325	23,991	37.6

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (November)	Actual FY20 (Up to November)	Actual FY20	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21 (Up to November) as % Budget FY21
Domestic	52,797	52,796	4,083	20,477	53,096	58,253	5,325	22,605	38.8
Foreign	4,273	4,868	308	1,817	4,318	5,548	0	1,386	25.0
Total Operating Revenue Expenditure	310,268	295,278	18,089	88,122	251,338	348,180	17,251	88,419	25.4

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to November)	Budget FY21 (crore taka)	Actual FY21 Up to November (crore taka)	Actual FY21 (Up to November) As % of Budget FY19	Actual FY21 (Up to November) as % of Budget FY21
Pay and Allowances	60,109	61,108	55,483	22,954	65,860	23,734	38.2	36.0
Pay of Officers	8,254	9,106	7,770	3,165	10,486	3,577	38.3	34.1
Pay of Establishment	23,755	23,460	22,076	9,061	24,756	9,169	38.1	37.0
Allowances	28,100	28,543	25,636	10,728	30,618	10,988	38.2	35.9
Goods and Services	31,828	32,435	28,435	7,802	34,744	6,770	24.5	19.5
Supplies and Services	23,759	24,298	19,929	5,615	25,502	5,367	23.6	21.0
Repairs Maintenance and Rehabilitation	8,069	8,137	8,506	2,187	9,242	1,404	27.1	15.2
Interest Payments	57,068	57,663	57,414	22,294	63,799	23,991	39.1	37.6
Domestic	52,795	52,795	53,096	20,477	58,251	22,605	38.8	38.8
Foreign	4,273	4,868	4,318	1,817	5,548	1,386	42.5	25.0
Subsidies and Incentives and Current Transfers	124,251	122,083	91,619	29,953	142,751	30,632	24.1	21.5
Subsidies and Incentives	33,457	31,981	29,233	7,927	38,648	4,302	23.7	11.1
Grants in Aid	50,699	51,500	43,124	15,073	63,195	16,303	29.7	25.8
Pensions and Gratuities	27,117	27,088	16,174	6,828	27,637	7,225	25.2	26.1
Others	2,593	1,129	753	124	2,886	973	4.8	33.7
Block Allocations	4,678	1,617	0	0	4,536	0	0.0	0.0
Unexpected	2,500	846	0	0	3,000	0	0.0	0.0
Others	2,178	771	0	0	1,536	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	277,934	274,906	232,951	83,002	311,690	85,128	29.9	27.3
Acquisition of Assets and Works (B)	17,846	18,829	17,978	5,114	20,797	3,218	28.7	15.5
Acquisition of Assets	16,716	17,756	17,111	4,866	19,403	3,092	29.1	15.9
Acquisition of Land	1,130	1,073	867	249	1,394	125	22.0	9.0
Total - Augmented Operating Recurrent Expenditure (A+B):	295,780	293,735	250,929	88,117	332,488	88,346	29.8	26.6
Investments in Shares and Equities (C)	14,482	1,499	409	5	15,648	74	0.0	0.5
Share Capital	14,482	1,499	409	5	15,648	74	0.0	0.5

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to November)	Budget FY21 (crore taka)	Actual FY21 Up to November (crore taka)	Actual FY21 (Up to November) As % of Budget FY19	Actual FY21 (Up to November) as % of Budget FY21
Total - Operating Capital Expenditure (B+C)	32,328	20,328	18,387	5,119	36,445	3,292	15.8	9.0
Total -Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	310,262	295,234	251,338	88,122	348,136	88,419	28.4	25.4

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 (November)	Actual FY20 (Up to November)	Actual FY20	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21 (Up to November) as % of Revised Budget FY20	Actual FY21 (Up to November) as % Budget FY21
Sub-total = GPS	13,004.64	13,374.13	257.65	1,730.31	7,738.69	12,494.85	389.75	1,145.00	12.94	9.16
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	24.91	141.49	2,193.94	3,217.18	212.65	547.69	4.54	17.02
Cabinet Division	66.97	68.73	0.01	4.94	9.57	18.56	0.15	0.15	7.19	0.81
Election Commission	1,141.23	1,646.22	9.87	1,121.30	1,396.45	621.57	5.08	138.06	68.11	22.21
Ministry of Public Administration	394.00	304.63	2.71	35.25	211.59	518.29	7.39	40.81	11.57	7.87
Public Service Commission	34.43	52.53	0.18	2.64	31.54	26.73	0.03	0.17	5.02	0.64
Finance Division	3,326.37	2,809.72	3.69	109.63	1,424.33	3,809.77	2.92	10.64	3.90	0.28
Internal Resources Division (IRD)	597.82	230.52	0.68	3.60	35.19	456.40	1.40	2.53	1.56	0.55
Financial Institutions Division	2,902.59	2,853.85	209.55	285.69	2,042.07	2,274.29	155.20	391.80	10.01	17.23
Economic Relations Division	66.08	81.88	0.48	5.22	70.79	57.48	1.12	2.90	6.37	5.05
Planning Division/2	1,143.31	1,526.37	2.97	8.68	45.42	1,157.90	0.77	2.94	0.57	0.25
Implementation Monitoring and Evaluation Division	95.18	152.56	0.01	0.05	71.81	92.57	1.30	1.35	0.04	1.46
Statistics and Informatics Division	150.03	446.89	2.59	4.61	172.75	124.46	1.73	4.97	1.03	3.99
Ministry of Foreign Affairs	121.47	84.65	0.00	7.19	33.24	118.82	0.00	1.00	8.50	0.84
Sub-total = LGRD	32,626.77	35,211.40	1,822.01	6,148.83	27,497.40	33,673.49	2,035.32	4,183.91	17.46	12.42
Local Government Division	29,920.66	32,732.07	1,465.81	5,324.18	25,520.61	31,221.32	1,814.55	3,763.97	16.27	12.06
Rural Development and Co-operatives Division	1,864.78	1,637.16	241.50	642.48	1,293.37	1,587.72	192.02	321.28	39.24	20.24
Ministry of Chittagong Hill Tracts Affairs	841.33	842.17	114.70	182.18	683.41	864.45	28.75	98.67	21.63	11.41
Sub-total = Defence	1,479.94	1,550.34	0.32	5.26	58.20	1,672.47	1.24	2.67	0.34	0.16
Ministry of Defence - Defence Services	1,479.94	1,550.34	0.32	5.26	58.20	1,672.47	1.24	2.67	0.34	0.16
Sub-total=POS	4,241.32	3,696.75	70.35	154.21	1,973.94	3,646.13	69.28	192.24	4.17	5.27
Law and Justice Division	453.50	435.00	18.35	23.78	226.92	375.67	25.21	35.30	5.47	9.40
Public Security Division	2,166.45	2,080.31	29.24	72.99	1,000.21	1,895.23	25.88	52.02	3.51	2.74

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (November)	Actual FY20 (Up to November)	Actual FY20	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21 (Up to November) as % of Revised Budget FY20	Actual FY21 (Up to November) as % Budget FY21
Legislative and Parliamentary Affairs Division	6.45	2.84	0.08	0.45	1.90	5.71	0.14	0.86	15.87	15.07
Anti Corruption Commission	30.17	9.72	0.12	0.69	4.07	24.56	0.13	0.17	7.12	0.69
Security Services Division	1,584.75	1,168.88	22.56	56.30	740.85	1,344.96	17.91	103.89	4.82	7.72
Sub-total = Edu	38,265.59	36,316.02	1,493.23	5,105.39	27,586.99	41,682.34	1,263.64	4,987.19	14.06	11.96
Ministry of Primary and Mass Education	9,270.00	9,016.24	617.77	1,043.06	6,298.88	9,403.55	471.97	1,212.23	11.57	12.89
Secondary and Higher Education Division	9,928.67	9,149.51	590.46	2,219.52	7,468.86	11,865.23	593.97	1,814.98	24.26	15.30
Ministry of Science and Technology	15,908.47	15,908.47	215.59	1,477.29	12,164.05	17,388.94	39.08	1,441.72	9.29	8.29
Information and Communication Technology Division	1,645.30	887.01	13.29	246.49	652.45	1,048.63	53.50	214.10	27.79	20.42
Technical and Madrasah Education Division	1,513.15	1,354.79	56.11	119.02	1,002.74	1,975.99	105.11	304.16	8.79	15.39
Sub-total = Health	12,266.82	9,260.85	222.41	947.78	5,864.17	12,499.58	345.52	1,109.49	10.23	8.88
Health Services Division	9,936.80	7,667.39	188.26	777.89	4,961.21	10,053.86	284.62	878.54	10.15	8.74
Medical Education and Family Welfare Division	2,330.02	1,593.46	34.14	169.88	902.96	2,445.72	60.90	230.95	10.66	9.44
Sub-total = SSW	5,780.74	6,258.54	150.81	372.05	4,429.60	6,649.67	444.51	840.45	5.94	12.64
Ministry of Social Welfare	325.95	261.41	17.95	47.13	191.33	402.01	19.99	33.82	18.03	8.41
Ministry of Women and Children Affairs	647.80	664.15	43.38	143.27	360.80	676.29	28.81	82.85	21.57	12.25
Ministry of Food	888.84	463.97	7.60	21.31	216.04	595.00	11.15	51.05	4.59	8.58
Ministry of Disaster Management and Relief	3,453.84	4,654.23	72.15	131.19	3,478.74	4,491.37	379.94	657.75	2.82	14.64
Ministry of Liberation Affairs	464.31	214.78	9.73	29.16	182.69	485.00	4.62	14.98	13.57	3.09
Sub-total = HCS	4,977.01	5,832.68	78.70	775.32	3,947.20	5,193.22	325.03	940.79	13.29	18.12
Ministry of Housing and Public Works	4,977.01	5,832.68	78.70	775.32	3,947.20	5,193.22	325.03	940.79	13.29	18.12
Sub-total = RCRA	1,834.05	2,094.72	141.44	569.38	1,348.32	2,141.70	365.26	747.22	27.18	34.89
Ministry of Information	285.26	171.25	6.75	47.06	118.75	262.56	8.61	31.15	27.48	11.86
Ministry of Cultural Affairs	260.17	178.72	8.18	29.84	117.29	220.86	9.66	25.67	16.70	11.62
Ministry of Religious Affairs	1,074.47	1,589.46	110.70	459.36	999.00	1,424.99	332.49	661.62	28.90	46.43
Ministry of Youth and Sports	214.15	155.29	15.80	33.13	113.28	233.29	14.49	28.79	21.33	12.34
Sub-total = FE	27,930.29	26,048.85	624.80	4,383.77	26,035.69	26,639.55	808.14	3,570.73	16.83	13.40
Energy and Mineral Resources Division	1,915.85	2,417.07	157.77	166.68	2,123.66	1,835.62	14.79	218.66	6.90	11.91
Power Division	26,014.44	23,631.78	467.03	4,217.09	23,912.03	24,803.93	793.35	3,352.07	17.84	13.51
Sub-total = Agr	11,347.32	10,849.46	470.79	2,115.46	7,834.75	11,868.17	750.94	2,319.04	19.50	19.54
Ministry of Agriculture/3	1,930.38	1,865.53	180.03	403.24	1,722.49	2,543.98	184.56	512.89	21.62	20.16
Ministry of Fisheries and Livestock	1,634.90	1,028.47	32.48	141.15	657.78	1,611.80	46.93	99.75	13.72	6.19
Ministry of Environment and Forest	676.02	260.47	2.72	18.21	197.83	598.74	37.89	44.23	6.99	7.39
Ministry of Land	849.39	596.41	9.68	21.20	314.40	844.23	37.16	44.46	3.55	5.27
Ministry of Water Resources	6,256.63	7,098.58	245.88	1,531.66	4,942.24	6,269.42	444.41	1,617.71	21.58	25.80

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (November)	Actual FY20 (Up to November)	Actual FY20	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)	Actual FY21 (Up to November) as % of Revised Budget FY20	Actual FY21 (Up to November) as % Budget FY21
Sub-total = IES	2,723.24	2,826.02	165.25	401.12	2,069.70	2,644.13	129.85	298.21	14.19	11.28
Ministry of Commerce	412.48	206.43	17.74	19.26	135.71	365.41	0.67	1.26	9.33	0.34
Ministry of Labour and Employment	198.20	253.48	6.70	21.31	206.47	220.42	2.38	13.56	8.41	6.15
Ministry of Industries	1,217.59	1,419.73	128.90	288.08	1,229.95	1,233.58	110.13	238.23	20.29	19.31
Ministry of Expatriates' Welfare and Overseas Employment	294.97	289.76	6.85	19.07	181.68	316.40	10.30	22.72	6.58	7.18
Ministry of Textiles and Jute	600.00	656.62	5.05	53.40	315.89	508.32	6.38	22.45	8.13	4.42
Sub-total = GPS	55,208.87	49,028.02	1,699.93	12,015.92	44,604.58	54,239.32	1,657.21	6,415.71	24.51	11.83
Road Transport and Highways Division	25,163.36	23,959.80	832.20	3,691.10	20,004.39	24,825.41	1,141.46	3,617.00	15.41	14.57
Ministry of Railways	12,598.64	10,249.00	275.91	3,605.83	11,137.32	12,491.30	0.00	0.00	35.18	0.00
Ministry of Shipping	3,113.44	3,182.13	353.71	919.50	2,682.04	3,265.15	98.82	650.07	28.90	19.91
Ministry of Civil Aviation and Tourism	3,374.60	3,364.83	38.00	112.00	3,169.22	3,633.24	150.00	308.24	3.33	8.48
Posts and Telecommunications Division	2,396.81	1,590.73	138.10	508.11	930.10	2,050.39	33.64	67.55	31.94	3.29
Bridges Division	8,562.02	6,681.53	62.00	3,179.37	6,681.52	7,973.83	233.29	1,772.84	47.58	22.23
Total Development Revenue Expenditure	211,686.60	202,347.78	7,197.69	34,724.82	160,989.24	215,044.62	8,585.69	26,752.66	17.16	12.44

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 (November)	Actual FY20 (Up to November)	Actual FY20	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)
Tax Revenue (a+b)	225,966.3	340,101.0	313,068.8	17,815.7	86,341.1	220,779.9	344,997.3	19,025.1	89,417.0
a. NBR	218,624.9	325,600.0	300,501.4	17,185.0	83,384.4	214,836.4	329,998.0	18,497.8	87,004.3
a.1 Income	67,298.9	113,911.5	102,893.6	5,098.1	29,644.1	75,342.3	103,944.1	5,186.1	27,274.9
a.2 VAT	85,014.8	123,067.7	109,845.8	6,941.0	30,666.3	79,929.1	125,161.1	7,616.9	35,479.6
a.3 Import	38,426.2	48,153.2	47,135.7	2,753.4	12,020.5	32,530.0	57,814.5	3,347.2	13,244.8
a.4 Export	24,282.2	36,498.1	33,684.2	2,221.7	10,105.0	23,720.9	37,807.2	2,272.2	10,703.6
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	78.1	479.7	2,297.0	3,685.7	44.7	210.9
a.6 Other Taxes	1,149.8	1,676.7	1,547.4	92.7	467.8	939.7	1,529.9	30.6	90.4
b. Non-NBR	7,341.4	14,501.0	12,567.4	630.8	2,956.7	5,943.5	14,999.3	527.3	2,412.7
b.1 Narcotics & Liquor	76.3	109.0	108.0	6.1	33.5	73.6	119.7	6.1	28.8
b.2 Vehicles	1,677.4	1,432.7	750.0	223.5	781.1	1,568.5	797.5	137.8	637.7
b.3 Land Revenue	665.1	1,400.0	1,400.0	47.5	329.6	666.5	1,668.2	65.8	363.2
b.4 Stamp Duty	4,200.1	11,048.0	9,798.0	299.8	1,587.0	3,011.7	11,851.0	260.4	1,146.7
b.5 Surcharge	722.5	511.3	511.4	53.9	225.7	623.1	562.9	57.3	236.3
c. Non-tax Revenue	25,924.4	37,707.3	35,001.3	1,312.0	14,086.3	42,281.7	33,002.1	2,212.2	19,745.1

		Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 (November)	Actual FY20 (Up to November)	Actual FY20	Budget FY21	Actual FY21 (November)	Actual FY21 (Up to November)
c.1 Dividend and Profit	2,653.9	3,496.9	3,490.0	34.9	606.5	3,471.8	1,747.7	22.9	556.9
c.2 Interest	1,513.0	8,316.9	5,309.2	24.4	959.1	1,910.8	8,717.3	66.6	6,687.4
c.3 Administrative Fees and Charges	2,796.7	8,886.7	8,735.4	215.6	1,114.2	2,375.5	6,513.2	183.0	860.1
c.4 Fines, Penalties and Forfeiture	688.8	288.9	254.2	57.0	268.6	602.0	494.8	68.4	323.4
c.5 Receipts for Services Rendered	3,965.3	7,273.9	7,690.7	282.6	1,548.8	2,969.9	4,965.5	405.4	1,202.1
c.6 Rents, Leases and Recoveries	563.5	630.3	499.4	22.7	180.2	491.4	576.2	26.9	208.3
c.7 Tolls and Levies	675.7	686.1	654.7	53.3	301.1	676.6	810.1	58.4	311.3
c.8 Non-Commercial Sales	902.6	2,614.3	2,437.9	121.1	737.2	1,591.5	2,796.5	53.9	214.4
c.9 Other Non-Tax Revenue and Receipts	11,906.3	5,260.7	5,803.2	495.2	8,324.6	28,021.6	6,037.9	1,318.6	9,344.1
c. 10 Capital Revenue	258.6	252.5	126.7	5.0	46.0	170.5	342.8	8.2	37.2
Total Revenue (a+b+c)	251,890.7	377,808.3	348,070.1	19,127.7	100,427.4	263,061.6	377,999.4	21,237.3	109,162.0
d. Tax-GDP Ratio (base 2005-06)	10.04	13.38	12.31	0.70	3.40	8.68	11.95	0.66	3.10
e. Revenue-GDP ratio (base 2005-06)	11.19	14.86	13.69	0.75	3.95	10.35	13.10	0.74	3.78

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 November/Actual FY20 up to October)*100	(Actual FY21 Up to November/ Budget FY20)*100
Tax Revenue (a+b)	92.1	156.3	110.2	83.9	103.6	25.9
a. NBR	92.3	153.6	109.8	81.7	104.3	26.4
a.1 Income	90.3	138.0	101.0	28.6	92.0	26.2
a.2 VAT	89.3	156.6	113.9	30.4	115.7	28.3
a.3 Import	97.9	177.7	122.7	12.4	110.2	22.9
a.4 Export	92.3	159.4	112.2	9.0	105.9	28.3
a.4 Excise	92.3	71.6	112.2	0.0	4.0	0.1
a.5 Sup	238.7	160.5	69.0	0.9	44.0	5.7
a.6 Other Taxes	92.3	162.8	98.9	0.4	19.3	5.9
b. Non-NBR	86.7	252.4	119.4	2.3	81.6	16.1
b.1 Narcotics & Liquor	99.0	162.6	110.9	0.0	86.0	24.0
b.2 Vehicles	52.3	50.8	106.3	0.6	81.6	80.0
b.3 Land Revenue	100.0	250.3	119.2	0.3	110.2	21.8
b.4 Stamp Duty	88.7	393.5	121.0	1.1	72.3	9.7
b.5 Surcharge						
c. Non-tax Revenue	92.8	78.1	94.3	16.1	140.2	59.8

	(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 November/Actual FY20 up to October)*100	(Actual FY21 Up to November/ Budget FY20)*100
c.1 Dividend and Profit	99.8	50.3	50.1	1.3	91.8	31.9
c.2 Interest	63.8	456.2	164.2	0.7	697.3	76.7
c.3 Administrative Fees and Charges	98.3	274.2	74.6	0.9	77.2	13.2
c.4 Fines, Penalties and Forfeiture	88.0	82.2	194.7	0.2	120.4	65.4
c.5 Receipts for Services Rendered	105.7	167.2	64.6	1.1	77.6	24.2
c.6 Rents, Leases and Recoveries	79.2	117.3	115.4	0.2	115.6	36.2
c.7 Tolls and Levies	95.4	119.7	123.7	0.3	103.4	38.4
c.8 Non-Commercial Sales	93.3	175.7	114.7	0.6	29.1	7.7
c.9 Other Non-Tax Revenue and Receipts	110.3	21.5	104.0	10.7	112.2	154.8
c.10 Capital Revenue	50.2	201.0	270.5	0.1	80.8	10.8
Total Revenue (a+b+c)	92.1	143.7	108.6	100.0	108.7	28.9

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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