

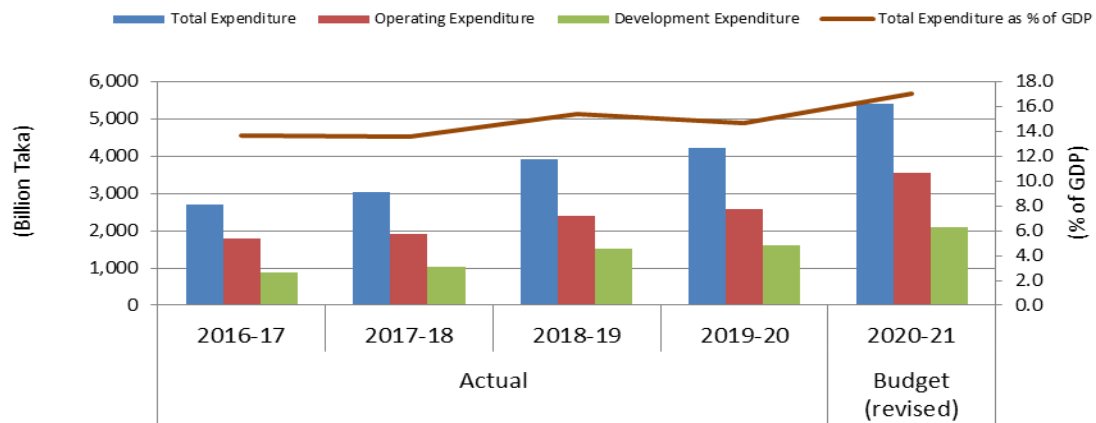


Monthly Report on Fiscal Position

April 2021

(Fiscal Year 2020-21)

Government Expenditure



Prepared by: Dilruba Shaheena
Joint Secretary
&
Mustafa Murshed
Deputy Secretary

Guided By: Dr. Md. Khairuzzaman Mozumder
Additional Secretary

Published By: Macroeconomics Wing
Finance Division
Ministry of Finance
Government of the People's Republic of Bangladesh

CONTENTS

<i>Executive Summary</i>	4
<i>Monthly Report on Fiscal Position</i>	
1.0 Operating Expenditure	5
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
2.0 Development Expenditure	8
2.1 Allocation & Utilization Pattern of Development Expenditure	8
2.2 Broad Sector wise Utilization Pattern	9
2.3 Ministry wise Utilization Pattern	10
3.0 Revenue Collection	10
3.1 Total Revenue	10
3.2 NBR Tax Revenue	9
4.0 Budget Deficit	10
5.0 Financing	11

List of Figures

Figure 1: Sector Share in Resource Utilization in FY21.....	6
Figure 2: Operating Expenditure	7
Figure 3: Actual Expenditure According to Economic classification FY21 (Up to April 2021).....	8
Figure 4: Share of Different Categories in Total Actual Expenditure FY21 (Up to April 2021).....	8
Figure 5: Broad Sector Wise Share in Development Expenditure	9
Figure 6: Sources of Revenue Collection	9
Figure 7 Share Among NBR Taxes	9
Figure 8 Sources of Financing Deficit	13

List of Tables

Table1: OperatingExpenditure Pattern By Sector	5
Table 2: Broad Sectorwise Allocation	6
Table 3: Allocation & Utilization Pattern of Development Expenditure	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.....	14
Appendix 3: Operating Expenditure by Economic Classification.....	15
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	16
Appendix 5 Revenue Collection	19
Appendix 6 Revenue Receipts (Growth Scenario).....	20

Executive Summary

Fiscal Report is prepared on monthly basis. Basically it contains information related to 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 refers to ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure (Non-Development Expenditure) and Development Expenditure. Total actual operating spending up to April, 2021 in the current fiscal year (FY 21) is 56.3 percent of the operating budget estimates. Actual development expenditure during the same period is 27.01 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 April 2021, 65.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (81.5 Percent). Total NBR tax collection is 60.2 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 April 2021, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 0.69 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 20 (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 FY20	Actual FY21 (Up to April)	Actual 21 (Up to April) as % of Budget FY21
GPS	83,467	67,027	31,517	12.3	47.0	100,665	120.6	150.2	319.4	36,894	36.7
LGRD	5,259	5,262	4,677	1.8	88.9	5,899	112.2	112.1	126.1	4,052	68.7
Defense	30,621	31,100	36,104	14.1	116.1	32,755	107.0	105.3	90.7	20,786	63.5
POS	23,397	23,745	21,457	8.4	90.4	25,023	106.9	105.4	116.6	15,757	63.0
Edu	41,224	40,724	38,379	15.0	94.2	44,079	106.9	108.2	114.9	32,879	74.6
Health	13,465	14,431	11,299	4.4	78.3	16,747	124.4	116.0	148.2	9,533	56.9
SSW	23,677	24,185	19,664	7.7	81.3	24,950	105.4	103.2	126.9	9,335	37.4
Housing	1,626	1,613	1,399	0.5	86.7	1,744	107.2	108.1	124.6	803	46.1
RCRA	2,557	2,644	2,444	1.0	92.5	2,649	103.6	100.2	108.4	1,424	53.8
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	66	55.5
Agri	17,004	16,168	13,994	5.5	86.6	18,113	106.5	112.0	129.4	8,734	48.2
IES	1,168	1,153	1,053	0.4	91.3	1,295	110.9	112.3	123.0	918	70.9
TC	9,613	9,457	8,459	3.3	89.4	10,341	107.6	109.3	122.2	4,111	39.8
Interest Payment	57,070	57,664	58,313	22.7	101.1	63,801	111.8	110.6	109.4	50,562	79.3
Total	310,268	295,278	256,621	100	86.9	348,180	112.2	117.9	135.7	195,855	56.3

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 April 2021, spending in Interest Payment, Education, Industries and Economic Services (IES), Local Government and Rural Development (LGRD), Defense, Public order and safety (POS), Health, Fuel and Energy (F&E) and Culture Religious Affairs (RCRA) and were on the higher side. Sectors like General

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

Public Services (GPS), Transport and Communication (TC), Housing and Social Security & Welfare (SSW) have lesser spending in operating spending;

- As a whole, operating spending up to April 2021 amounts to 56.3 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	34.7	29.4	6.4	5.5	22.7	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 April)	37.5	28.9	2.1	4.5	25.8	1.2

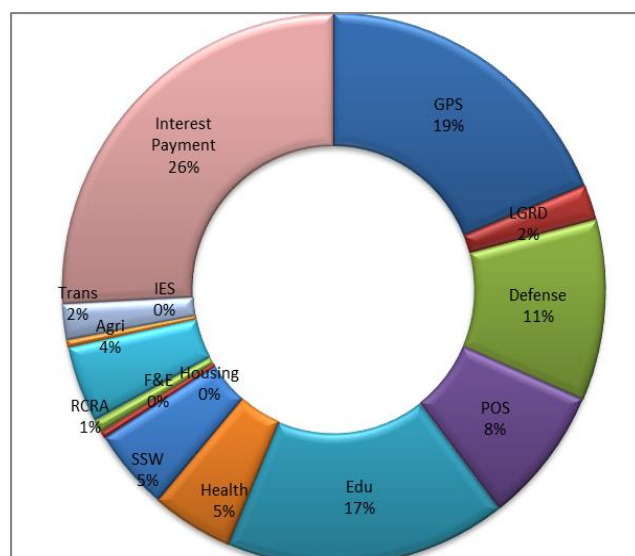
Note:

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 April 2021, among all categories, expenditure on Administration sector was the highest and share in actual expenditure of administration, Social Infrastructure and Interest Payment were increased.

1.1.3 Sectors' Share in Resource Utilization

**Figure 1: Sector Share in Resource Utilization in FY21
(Up to April 2021)**



Total operating spending up to April, 2021 in the current fiscal year (FY21) is 56.3 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 Interest Payment (26 percent) followed by General Public Service (19 percent), Education (17 percent), Defence (11 percent) and Public Order & Safety (8 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to April 2021)

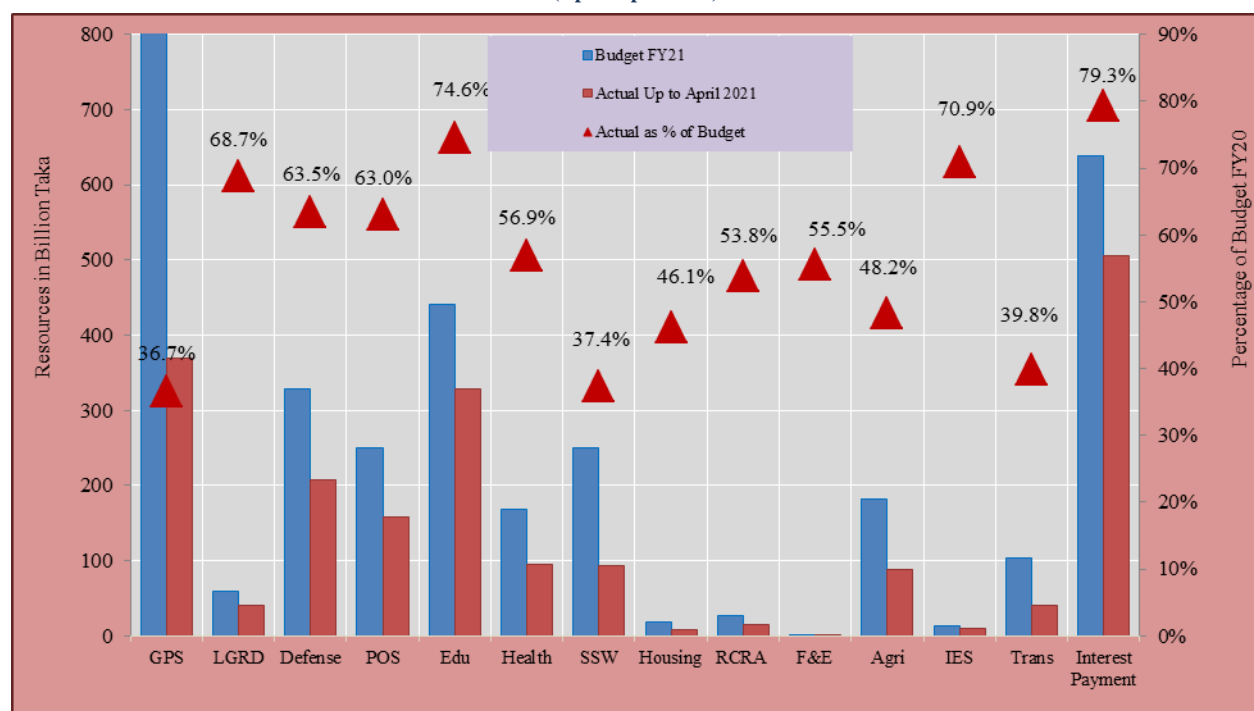


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (79.3%), Education (74.6%), IES (70.9%), Public Order & Safety (63%), Health (56.9%), F&E (55.5%) and RCRA (53.8%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY21), actual spending (operating) up to April is 56.3 percent of the budget estimate, which was 50.4 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), Domestic & Foreign Interest Payment (IP), Domestic Interest Payment (DIP), 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 April 2021 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 April 2021)

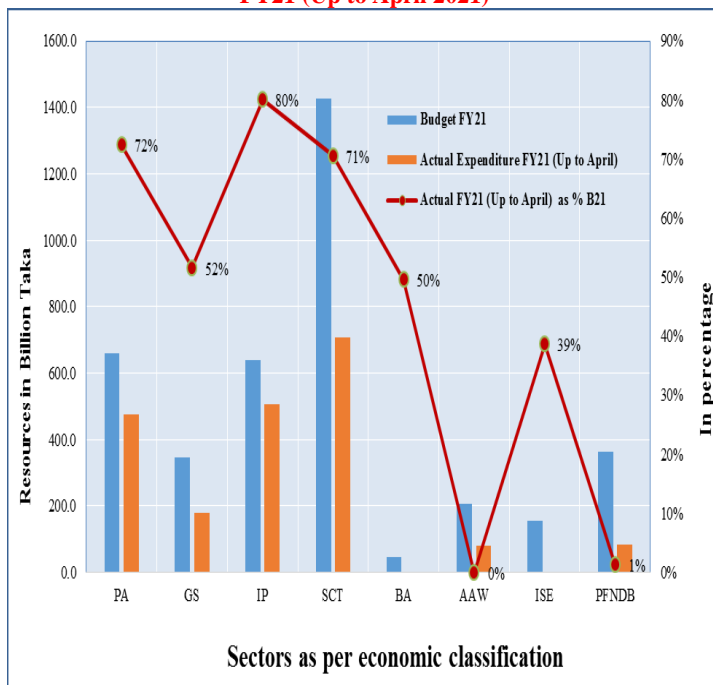
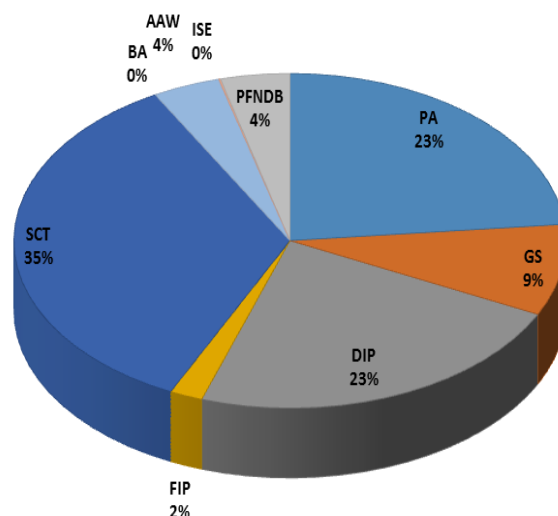


Figure 4: Share of Different Categories in Total Actual Spending in FY21 (Up to April 2021)



Up to April 2021, utilization rate of total operating expenditure is 56.3 percent. For some categories, like subsidies and current transfer (35%), DIP (23%) and Pay and Allowances (23%) 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 April 2021, actual expenditure is 27.01 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 33.95 percent of the budget;
- During this period, RCRA (58.92) sector made the highest utilization of allocated resources followed by AFL (37%), SSW (36.52%), GPS (34.54), HCS (33.24%), LGRD (29.39%), IES (27.52%) and Fuel & Energy (26.10%).

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 Defense, Public Order & Safety and Health showed a less-than-average performance.

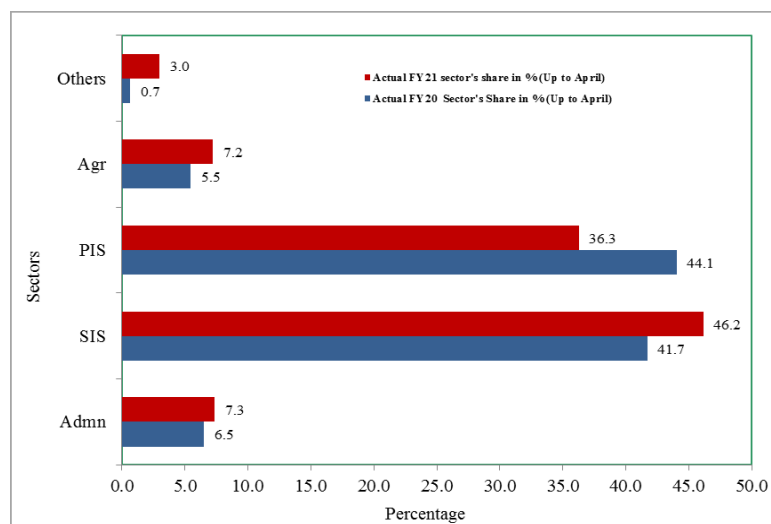
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Actual FY21+B169 :N187 (up to July)	Year: 2019-20						Fiscal Year 2019-20					
	Budget 2020	Revised Budget 2020	Actual FY20	Actual FY20 (Up to April)	Sector Share in Actual (Up to April (%))	Actual FY20 as % of Revised FY20	Budget FY21	Actual FY21 (Up to April)	Budget FY21 as % of Revised FY20	Budget FY21 as % of Actual FY20	Actual FY21 (Up to April as % of Budget FY21)	Actual FY21 sector's share in % (Up to April)
GPS	13,005	13,374	7,739	4,541	6.32	57.86	12,495	4,316	93.43	161.46	34.54	7.43
LGRD	32,627	35,211	27,497	12,318	17.14	78.09	33,673	9,896	95.63	122.46	29.39	17.04
Defence	1,480	1,550	58	10	0.01	3.75	1,672	8	107.88	2873.78	0.49	0.01
POS	4,241	3,697	1,974	555	0.77	53.40	3,646	616	98.63	184.71	16.91	1.06
Edu	38,266	36,316	27,587	10,385	14.45	75.96	41,682	9,825	114.78	151.09	23.57	16.91
Health	12,267	9,261	5,864	2,661	3.70	63.32	12,500	2,510	134.97	213.15	20.08	4.32
SSW	5,781	6,259	4,430	1,658	2.31	70.78	6,650	2,428	106.25	150.12	36.52	4.18
HCS	4,977	5,833	3,947	2,236	3.11	67.67	5,193	1,726	89.04	131.57	33.24	2.97
RCRA	1,834	2,095	1,348	867	1.21	64.37	2,142	1,262	102.24	158.84	58.92	2.17
FE	27,930	26,049	26,036	8,301	11.55	99.95	26,640	6,952	102.27	102.32	26.10	11.97
AFL	11,347	10,849	7,835	4,208	5.86	72.21	11,868	4,392	109.39	151.48	37.00	7.56
IES	2,723	2,826	2,070	924	1.29	73.24	2,644	728	93.56	127.75	27.52	1.25
TC	55,209	49,028	44,605	23,199	32.28	90.98	54,239	13,430	110.63	121.60	24.76	23.12
Total	211,687	202,348	160,989	71,863	100.00	79.56	215,045	58,088	106.27	133.58	27.01	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 March, 2021 is presented in **Figure 5**.

- From the graph it appears that up to April 2021, the maximum share of spending went to Social Infrastructure (46.2 percent) followed by physical infrastructure (36.3 percent), Administration (7.3 percent) and Agriculture (7.2 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 March, 2021:

Table 4: Revenue Collection Position

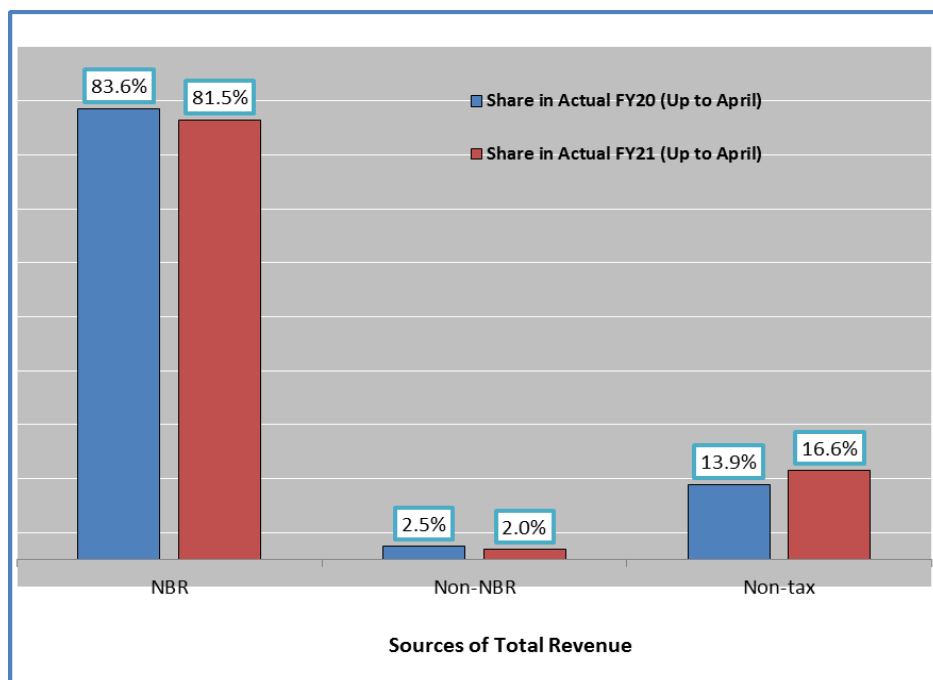
	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual
	FY20	Budget FY20	FY20	FY20 (April)	FY20 (Up to April)	FY21	FY21 (April)	FY21 (Up to April)	(Up to April) as percentage of Budget FY21
Tax Revenue (a+b)	340,101	313,069	221,981	12,320	181,225	344,997	21,959	207,695	60.2
a. NBR	325,600	300,501	216,037	12,244	175,962	329,998	21,647	202,840	61.5
a.1 Income	113,912	102,894	75,420	3,998	61,113	103,944	5,088	63,739	61.3
a.2 VAT	123,068	109,846	81,049	5,063	64,582	125,161	9,336	79,783	63.7
a.3 Import	48,153	47,136	32,530	1,970	27,110	57,815	4,066	31,650	54.7
a.4 Export duty	36,498	33,684	23,721	1,110	20,018	37,807	3,011	24,951	66.0
a.5 Excise	54	49	77	0	1	55	0	0	0.1
a.6 Supplementary Duty	2,239	5,345	2,297	53	2,234	3,686	83	2,327	63.1
a.7 Other Taxes	1,677	1,547	943	50	904	1,530	64	389	25.4
b. Non-NBR	14,501	12,567	5,944	75	5,263	14,999	311	4,855	32.4
c. Non-tax Revenue	37,707	35,001	43,925	3,865	29,373	33,002	4,493	41,221	124.9
Total Revenue (a + b + c)	377,808	348,070	265,906	16,185	210,598	377,999	26,452	248,916	65.9
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.73	0.48	7.13	11.95	0.76	7.20	-
e. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.46	0.64	8.28	13.10	0.92	8.63	-

- Total revenue collection in FY20 was 10.46 percent of GDP and 76.39 percent of the revised budget target.
- Up to April 2021, total revenue collection scaled up by 18.19 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 65.9 percent.
- In FY21, total revenue is expected to be scaled up to 13.10 percent of GDP. This figure is about 8.6 percent higherer than the revised budget estimate of FY20, but 42.2 percent higher than the actual collection in FY20.

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

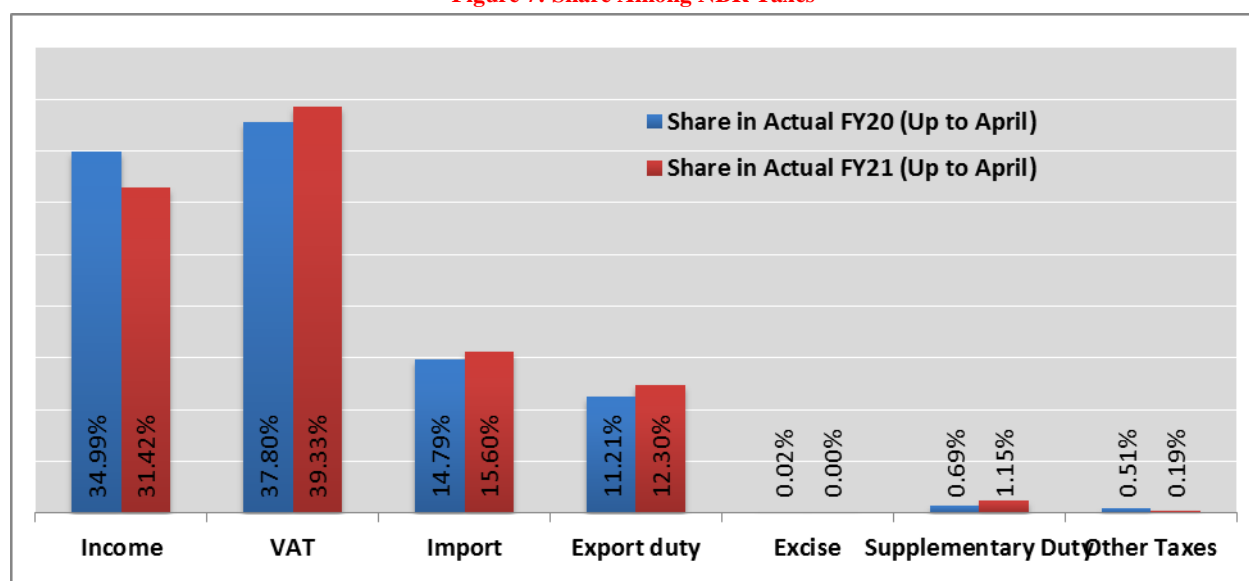
Figure 6: Sources of Revenue Collection

- Major share of the government revenue comes from NBR sources (81.5 percent up to April 2021).
- Growth rates of NBR and Non-NBR tax revenue are 15.27 percent and – 7.73 percent respectively. On the other hand, non-tax revenue collection grew by 57.5 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 52.5 and 89.0 percent respectively.



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY20 actual tax revenue collection was 8.73 percent of GDP
- Tax revenue collection target for FY21 is 11.95 percent of GDP. This is 10.2 percent higher than the revised budget of FY20 and 55.4 percent higher than the actual collection of the FY20.
- In FY21, up to April 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.33 percent was collected from VAT, 31.42 percent from Income Tax, 15.60 percent

from Import Duty, 12.03 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 2019-20	Year: 2020-21			Accounts 2019-20 up to April	Accounts 2020-21 Up to April
	Budget	Revised	Accounts April		Budget	Revised Budget	Accounts April		
Revenues	377,811	348,069	16,185	265,909	378,002	351,534	26,452	210,598	248,919
Tax Revenue	340,104	313,070	12,320	221,982	344,999	315,999	21,959	181,225	207,696
Non-Tax Revenue	37,710	35,002	3,865	43,927	33,002	35,535	4,494	29,373	41,223
Foreign Grants	4,168	3,454	0	2,520	4,013	3,985	5	151	50
Revenue and Foreign Grants	381,980	351,523	16,185	268,429	382,014	355,519	26,457	210,749	248,969
Non-Development Expenditure	310,263	295,280	16,378	256,621	348,180	323,688	22,740	181,267	195,307
Net Outlay for Food Account Operation	308	654	167	2,278	567	2,553	1,206	6,931	5,104
Loans & Advances (Net)	937	3,294	1,495	1,205	4,210	4,717	-277	-3,951	-2,768
Development Expenditure	211,683	202,349	7,507	161,797	215,043	208,025	12,518	79,370	70,609
Development Program financed from Revenue Budget	1,463	1,833	3	1,619	2,522	3,239	681	787	772
Non-ADP Project	5,315	4,846	0	3,343	4,722	4,610	0	2,454	1,977
Annual Development Programme	202,721	192,921	7,484	155,380	205,145	197,643	11,647	75,725	66,445
Non-ADP FFW and Transfer	2,184	2,748	20	1,455	2,654	2,532	190	405	1,415
Total Expenditure	523,191	501,577	25,546	421,900	567,999	538,983	36,186	263,617	268,252
Overall Balance (Including Grants)	-141,211	-150,053	-9,361	-153,471	-185,985	-183,464	-9,729	-52,868	-19,283
(In percent of GDP)	-4.89	-5.35	-0.33	-5.47	-5.86	-6.56	-0.35	-1.88	-0.69
Overall Balance (Excluding Grants)	-145,380	-153,507	-9,361	-155,991	-189,997	-187,449	-9,734	-53,018	-19,333
(In percent of GDP)	-5.04	-5.47	-0.33	-5.56	-5.99	-6.70	-0.35	-1.89	-0.69

- 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 6.70 percent of GDP. Including grants the deficit is expected to be 6.56 percent of GDP;
- For FY21, actual overall balance up to April, 2021 (excluding grants) witnesses a negative value which was 0.69 percent of GDP.

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

5.0 Financing

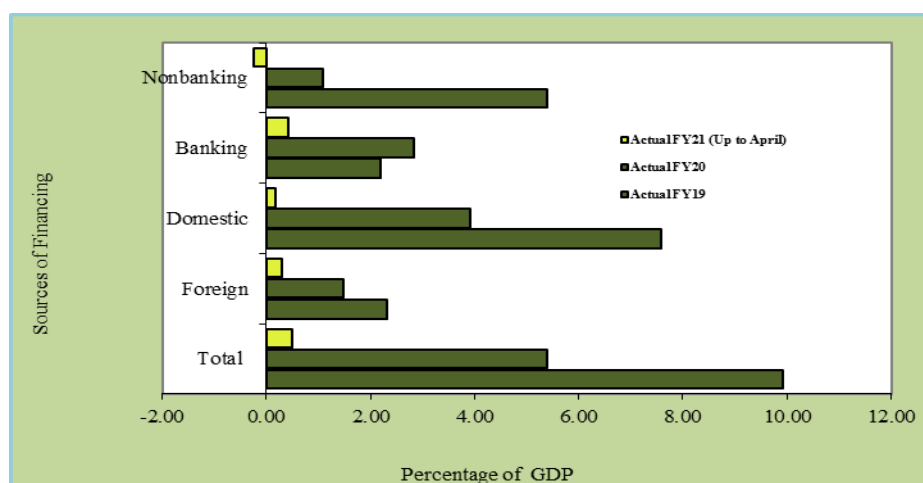
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2019-20			Accounts 2019-20	Year:2020-21			Accounts FY20 Up to April	Accounts FY21 Up to April
	Budget	Revised	Accounts April		Budget	Revised Budget	Accounts April		
1.0 Foreign Borrowing-Net	63,848	52,709	147	41,610	76,004	68,414	1,387	345	9,857
1.1 Foreign Borrowing	75,390	63,659	1,004	52,928	88,824	80,954	2,465	10,144	19,998
1.2 Amortization	-11,542	-10,950	-857	-11,318	-12,820	-12,540	-1,078	-9,799	-10,141
2.0 Domestic Borrowing	77,363	97,345	11,914	109,790	109,983	115,052	8,338	50,599	5,861
2.1 Borrowing from Banking System (Net)	47,364	82,421	11,347	79,268	84,980	79,749	-411	60,465	13,321
2.1.1 Long-Term Debt (Net)	28,094	59,986	8,760	63,530	53,654	60,749	600	47,270	44,825
2.1.2 Short-Term Debt (Net)	19,270	22,435	2,587	15,739	31,326	19,000	-1,011	13,195	-31,503
2.2 Non-Bank Borrowing (Net)	30,000	14,924	567	30,522	25,003	35,303	8,750	-9,866	-7,461
2.2.1 National Savings Schemes (Net)	27,000	11,924	-614	15,139	20,000	30,302	1,775	11,112	36,406
2.2.2 Others	3,000	3,000	1,181	15,382	5,003	5,001	6,974	-20,978	-43,867
Total - Financing:	141,211	150,054	12,061	0	185,987	183,466	9,725	50,944	15,718
GDP (2005-06)	2885872.0	2805700.0	2805700.0	2805700.0	3171800.0	2796378.0	2796378.0	0.0	2796378.0
(In percent of GDP) (2005-06 base):	4.89	5.35	0.43	1.82	5.86	6.56	0.35	0.0	0.56

Figure 8: Sources of Financing Deficit



For FY21, up to April, 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 (April)	Actual FY20 Up to April, 2019	Actual FY2020	Budget FY21	Actual FY21 (April)	Actual FY21 (Up to April)
General Public Services	83,467	67,027	824	22,158	31,517	100,665	2,063	36,894
LGRD	5,259	5,262	393	2,960	4,677	5,899	636	4,052
Defence	30,621	31,100	1,916	23,340	36,104	32,755	1,915	20,786
Public Order and safety	23,397	23,745	1,399	14,800	21,457	25,023	2,248	15,757
Education & technology	41,224	40,724	3,652	30,568	38,379	44,079	4,780	32,879
Health	13,465	14,431	834	7,688	11,299	16,747	1,274	9,533
Social Security and Welfare	23,677	24,185	3,146	11,420	19,664	24,950	2,405	9,335
Housing	1,626	1,613	48	744	1,399	1,744	135	803
Recreation, Culture and Religious Affairs	2,557	2,644	108	1,793	2,444	2,649	140	1,424
Fuel and Energy	120	105	3	6,739	7,861	119	15	66
Agriculture	17,004	16,168	515	9,237	13,994	18,113	2,505	8,734
Industrial & Economic Services	1,168	1,153	107	824	1,053	1,295	190	918
Transport and Communication	9,613	9,457	397	5,546	8,459	10,341	379	4,111
Interest	57,070	57,664	3,035	43,452	58,313	63,801	4,055	50,562
Total – Operating Revenue Expenditure	310,268	295,278	16,378	181,267	256,621	348,180	22,740	195,855

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 (April)	Actual FY20 (Up to April)	Actual FY20	Budget FY21	Actual FY21 (April)	Actual FY21 (Up to April)	Actual FY21 (Up to April) as % Budget FY21
Sub-total = GPS	83,467	67,027	824	22,158	31,517	100,665	2,063	36,894	36.7
Office of the President	24	24	1	16	19	27	2	15	55.7
Parliament	327	315	17	166	215	332	17	159	47.8
Prime Minister's Office	564	628	19	350	1,058	621	48	421	67.7
Cabinet Division	174	232	3	53	87	240	4	54	22.4
Election Commission	779	573	13	320	494	1,095	29	305	27.8
Ministry of Public Administration	2,469	2,475	83	1,275	1,812	2,774	135	1,267	45.7
Public Service Commission	68	68	2	45	59	78	7	40	51.9
Finance Division	74,511	58,145	546	18,129	24,917	90,544	1,463	31,042	34.3

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (April)	Actual FY20 (Up to April)	Actual FY20	Budget FY21	Actual FY21 (April)	Actual FY21 (Up to April)	Actual FY21 (Up to April) as % Budget FY21
Internal Resources Division	2,301	2,301	45	806	1,403	2,637	160	981	37.2
Financial Institutions Division	139	109	1	68	89	105	113	1,923	1,837.8
Economic Relations Division	244	291	3	43	222	293	55	230	78.5
Planning Division/2	88	85	3	59	73	90	5	55	60.7
Implementation, Monitoring and Evaluation Division	54	50	1	18	44	56	3	17	30.2
Statistics and Informatics Division	225	219	9	123	169	259	15	121	46.8
Ministry of Foreign Affairs	1,499	1,512	79	687	854	1,514	9	266	17.6
Sub-total = LGRD	5,259	5,262	393	2,960	4,677	5,899	636	4,052	68.7
Local Government Division	4,322	4,317	307	2,456	3,755	4,881	453	3,276	67.1
Rural Development and Co-operatives Division	584	592	84	477	571	648	180	741	114.4
Ministry of Chittagong Hill Tracts Affairs	353	354	2	27	351	371	3	35	9.4
Sub-total = Defence	30,621	31,100	1,916	23,340	36,104	32,755	1,915	20,786	63.5
Ministry of Defence - Defence Services	29,284	29,659	1,860	22,452	34,744	31,274	1,840	19,763	63.2
Ministry of Defence - Others Services	1,298	1,310	55	869	1,323	1,440	72	1,004	69.7
Armed Forces Division	38	131	1	18	37	41	2	18	44.9
Sub-total=POS	23,397	23,745	1,399	14,800	21,457	25,023	2,248	15,757	63.0
Supreme Court	195	199	9	121	181	223	18	128	57.3
Law and Justice Division	1,196	1,198	71	751	998	1,363	101	827	60.7
Public Security Division	19,757	20,137	1,215	12,612	18,367	20,765	1,867	13,441	64.7
Legislative and Parliamentary Affairs Division	29	31	1	20	27	34	2	22	62.7
Anti Corruption Commission	110	113	4	78	102	125	9	63	50.0
Security Services Division	2,109	2,066	99	1,218	1,783	2,513	252	1,277	50.8
Sub-total = Edu	41,224	40,724	3,652	30,568	38,379	44,079	4,780	32,879	74.6
Ministry of Primary and Mass Education	14,772	14,685	1,106	10,956	14,162	15,536	1,611	11,909	76.7
Secondary and Higher Education Division	19,695	19,250	2,097	15,279	18,398	21,252	2,493	16,206	76.3
Ministry of Science and Technology	530	530	56	439	516	557	1	398	71.5
Information and Communication Technology Division	285	305	3	132	257	366	19	156	42.5
Technical and Madrasah Education Division	5,941	5,952	390	3,762	5,045	6,368	657	4,211	66.1
Sub-total = Health	13,465	14,431	834	7,688	11,299	16,747	1,274	9,533	56.9
Health Services Division	10,008	10,944	583	5,524	8,480	12,830	1,008	7,285	56.8
Medical Education and Family Welfare Division	3,458	3,488	251	2,164	2,819	3,917	267	2,248	57.4
Sub-total = SSW	23,677	24,185	3,146	11,420	19,664	24,950	2,405	9,335	37.4
Ministry of Social Welfare	6,555	6,633	2,426	5,642	6,480	7,519	638	2,774	36.9

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (April)	Actual FY20 (Up to April)	Actual FY20	Budget FY21	Actual FY21 (April)	Actual FY21 (Up to April)	Actual FY21 (Up to April) as % Budget FY21
Ministry of Women and Children Affairs	3,101	3,125	246	688	1,248	3,183	152	758	23.8
Ministry of Food	3,614	4,046	1	28	3,904	4,883	1	31	0.6
Ministry of Disaster Management and Relief	6,418	6,449	100	1,913	4,279	5,345	1,336	3,021	56.5
Ministry of Liberation Affairs	3,989	3,933	373	3,149	3,752	4,020	278	2,751	68.4
Sub-total = HCS	1,626	1,613	48	744	1,399	1,744	135	803	46.1
Ministry of Housing and Public Works	1,626	1,613	48	744	1,399	1,744	135	803	46.1
Sub-total = RCRA	2,557	2,644	108	1,793	2,444	2,649	140	1,424	53.8
Ministry of Information	704	745	36	491	670	777	56	528	68.0
Ministry of Cultural Affairs	315	322	4	201	304	358	21	218	60.9
Ministry of Religious Affairs	263	276	2	153	238	268	6	100	37.1
Ministry of Youth and Sports	1,274	1,301	65	948	1,232	1,245	56	578	46.4
Sub-total = FE	120	105	3	6,739	7,861	119	15	66	55.5
Energy and Mineral Resources Division	70	63	3	1,535	1,548	69	5	38	54.3
Power Division	50	42	1	5,205	6,313	49	10	28	57.0
Sub-total = Agr	17,004	16,168	515	9,237	13,994	18,113	2,505	8,734	48.2
Ministry of Agriculture/3	12,119	11,087	366	6,282	9,812	12,893	2,080	5,705	44.2
Ministry of Fisheries and Livestock	1,297	1,503	55	712	961	1,581	98	730	46.2
Ministry of Environment and Forest	820	816	28	319	625	648	43	362	55.9
Ministry of Land	1,092	1,092	66	713	936	1,171	101	759	64.8
Ministry of Water Resources	1,676	1,671	1	1,211	1,661	1,820	182	1,178	64.7
Sub-total = IES	1,168	1,153	107	824	1,053	1,295	190	918	70.9
Ministry of Commerce	219	213	7	119	167	253	6	101	39.9
Ministry of Labour and Employment	115	114	5	65	89	130	9	75	58.1
Ministry of Industries	338	336	73	316	325	381	147	449	118.0
Ministry of Expatriates' Welfare and Overseas Employment	296	296	15	194	251	325	17	167	51.4
Ministry of Textiles and Jute	199	194	7	129	221	206	10	125	60.8
Sub-total = TC	9,613	9,457	397	5,546	8,459	10,341	379	4,111	39.8
Road Transport and Highways Division	4,111	4,089	107	1,916	3,384	4,616	292	2,758	59.8
Ministry of Railways	3,664	3,540	90	2,161	3,279	3,835	1	9	0.2
Ministry of Shipping	719	724	136	611	697	734	5	514	69.9
Ministry of Civil Aviation and Tourism	51	52	1	26	49	55	1	34	62.8
Posts and Telecommunications Division	1,064	1,049	63	830	1,048	1,096	79	794	72.5
Bridges Division	3	4	0	2	3	6	0	2	34.6
Sub-total = Interest	57,070	57,664	3,035	43,452	58,313	63,801	4,055	50,562	79.3
Domestic	52,797	52,796	2,798	39,672	53,995	58,253	3,841	46,643	80.1
Foreign	4,273	4,868	237	3,780	4,318	5,548	213	3,919	70.6

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (April)	Actual FY20 (Up to April)	Actual FY20	Budget FY21	Actual FY21 (April)	Actual FY21 (Up to April)	Actual FY21 (Up to April) as % Budget FY21
Total Operating Revenue Expenditure	310,268	295,278	16,378	181,267	256,621	348,180	22,740	195,855	56.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to April)	Budget FY21 (crore taka)	Actual FY21 Up to April (crore taka)	Actual FY21 (Up to April) As % of Budget FY19	Actual FY21 (Up to April) as % of Budget FY21
Pay and Allowances	60,109	61,108	56,904	44,670	65,860	47,722	74.3	72.5
Pay of Officers	8,254	9,106	7,847	6,437	10,486	7,175	78.0	68.4
Pay of Establishment	23,755	23,460	22,688	18,190	24,756	18,544	76.6	74.9
Allowances	28,100	28,543	26,369	20,043	30,618	22,003	71.3	71.9
Goods and Services	31,828	32,435	28,988	16,993	34,744	17,954	53.4	51.7
Supplies and Services	23,759	24,298	20,395	12,301	25,502	12,951	51.8	50.8
Repairs Maintenance and Rehabilitation	8,069	8,137	8,592	4,692	9,242	5,003	58.1	54.1
Interest Payments	57,068	57,663	58,313	43,452	63,799	50,562	76.1	79.3
Domestic	52,795	52,795	53,995	39,672	58,251	46,643	75.1	80.1
Foreign	4,273	4,868	4,318	3,780	5,548	3,919	88.5	70.6
Subsidies and Incentives and Current Transfers	124,251	122,083	91,927	65,012	142,751	70,800	52.3	49.6
Subsidies	33,457	31,981	29,233	17,535	38,648	13,284	52.4	34.4
Grants in Aid	50,699	51,500	43,446	33,960	63,195	33,636	67.0	53.2
Pensions and Gratuities	27,117	27,088	16,157	13,234	27,637	14,411	48.8	52.1
Others	2,593	1,129	758	283	2,886	1,723	10.9	59.7
Block Allocations	4,678	1,617	1	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	1	0	1,536	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	277,934	274,906	236,132	170,126	311,690	187,038	61.2	60.0
Acquisition of Assets and Works (B)	17,846	18,829	20,080	10,135	20,797	8,053	56.8	38.7
Acquisition of Assets	16,716	17,756	19,216	9,677	19,403	7,582	57.9	39.1
Acquisition of Land	1,130	1,073	863	457	1,394	472	40.5	33.8
Total - Augmented Operating Recurrent Expenditure (A+B):	295,780	293,735	256,212	180,261	332,488	195,091	60.9	58.7
Investments in Shares and Equities (C)	14,482	1,499	409	243	15,648	216	1.7	1.4
Share Capital	14,482	1,499	409	243	15,648	216	1.7	1.4
Total - Operating Capital Expenditure (B+C)	32,328	20,328	20,489	10,377	36,445	8,269	32.1	22.7
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C) :	310,262	295,234	256,621	180,504	348,136	195,307	58.2	56.1

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget	Revised Budget	Actual FY20	Actual FY20		Budget			Actual	Actual
	FY20	FY20	(April)	(Up to April)	Actual	Budget	Actual FY21	Actual	FY21	FY21
					FY20	FY21	(April)	FY21	(up to April) as % of Revised Budget	(Up to April) as % of Budget
							(Up to April)	FY20	FY20	
Sub-total = GPS	13,004.64	13,374.13	22.02	4,562.62	7,774.09	12,494.85	115.32	4,431.16	34.12	35.46
Parliament	0.83	0.83	0.00	0.00	0.52	0.83	0.00	0.00	0.00	0.00
Prime Minister's Office	2,964.33	3,114.75	16.21	653.82	2,193.94	3,217.18	66.20	1,574.67	20.99	48.95
Cabinet Division	66.97	68.73	0.00	7.91	48.38	18.56	0.00	0.25	11.51	1.34
Election Commission	1,141.23	1,646.22	0.44	1,148.89	1,396.45	621.57	4.48	397.48	69.79	63.95
Ministry of Public Administration	394.00	304.63	1.30	112.19	213.60	518.29	15.22	157.83	36.83	30.45
Public Service Commission	34.43	52.53	0.00	7.51	31.54	26.73	7.86	8.86	14.30	33.15
Finance Division	3,326.37	2,809.72	1.76	1,070.07	1,424.33	3,809.77	4.74	1,093.65	38.08	28.71
Internal Resources Division (IRD)	597.82	230.52	0.00	9.67	35.05	456.40	2.26	14.22	4.20	3.12
Financial Institutions Division	2,902.59	2,853.85	0.00	1,456.57	2,042.07	2,274.29	0.00	1,082.69	51.04	47.61
Economic Relations Division	66.08	81.88	0.78	37.62	70.79	57.48	4.48	11.41	45.94	19.86
Planning Division/2	1,143.31	1,526.37	0.28	21.35	47.31	1,157.90	2.48	37.66	1.40	3.25
Implementation Monitoring and Evaluation Division	95.18	152.56	0.00	1.60	71.81	92.57	0.00	1.56	1.05	1.68
Statistics and Informatics Division	150.03	446.89	1.26	26.13	172.75	124.46	7.59	39.72	5.85	31.91
Ministry of Foreign Affairs	121.47	84.65	0.00	9.29	25.55	118.82	0.00	11.16	10.98	9.39
Sub-total = LGRD	32,626.77	35,211.40	2,271.03	14,588.71	27,712.51	33,673.49	3,063.69	12,959.30	41.43	38.49
Local Government Division	29,920.66	32,732.07	2,229.10	13,093.62	25,604.92	31,221.32	2,873.00	11,926.78	40.00	38.20
Rural Development and Co-operatives Division	1,864.78	1,637.16	18.51	1,031.14	1,293.37	1,587.72	168.72	728.57	62.98	45.89
Ministry of Chittagong Hill Tracts Affairs	841.33	842.17	23.42	463.94	814.22	864.45	21.97	303.95	55.09	35.16
Sub-total = Defence	1,479.94	1,550.34	0.13	10.16	62.02	1,672.47	14.49	22.61	0.66	1.35
Ministry of Defence - Defence Services	1,479.94	1,550.34	0.13	10.16	62.02	1,672.47	14.49	22.61	0.66	1.35
Sub-total=POS	4,241.32	3,696.75	23.10	578.10	1,972.32	3,646.13	111.88	728.27	15.64	19.97
Law and Justice Division	453.50	435.00	7.54	96.66	228.82	375.67	10.82	86.97	22.22	23.15
Public Security Division	2,166.45	2,080.31	13.24	324.63	1,005.44	1,895.23	77.39	331.94	15.60	17.51
Legislative and Parliamentary Affairs Division	6.45	2.84	0.00	0.91	1.90	5.71	0.46	3.28	32.00	57.52
Anti Corruption Commission	30.17	9.72	0.00	2.06	4.46	24.56	2.67	4.20	21.15	17.09
Security Services Division	1,584.75	1,168.88	2.33	153.85	731.70	1,344.96	20.55	301.88	13.16	22.44
Sub-total = Edu	38,265.59	36,316.02	1,368.75	11,754.20	27,589.54	41,682.34	1,889.58	11,714.36	32.37	28.10
Ministry of Primary and Mass Education	9,270.00	9,016.24	344.47	2,624.42	6,298.86	9,403.55	482.64	3,437.20	29.11	36.55
Secondary and Higher Education Division	9,928.67	9,149.51	309.39	4,752.83	7,471.43	11,865.23	1,176.61	4,878.68	51.95	41.12
Ministry of Science and Technology	15,908.47	15,908.47	704.08	3,408.86	12,164.05	17,388.94	68.68	2,270.42	21.43	13.06
Information and Communication Technology Division	1,645.30	887.01	7.59	524.81	652.45	1,048.63	27.53	402.96	59.17	38.43

Technical and Madrasah Education Division	1,513.15	1,354.79	3.22	443.29	1,002.74	1,975.99	134.12	725.10	32.72	36.70
Sub-total = Health	12,266.82	9,260.85	132.12	2,793.60	6,233.82	12,499.58	418.51	2,928.61	30.17	23.43
Health Services Division	9,936.80	7,667.39	120.47	2,448.05	5,331.41	10,053.86	287.08	2,219.15	31.93	22.07
Medical Education and Family Welfare Division	2,330.02	1,593.46	11.64	345.55	902.41	2,445.72	131.44	709.45	21.69	29.01
Sub-total = SSW	5,780.74	6,258.54	93.27	1,751.22	4,429.70	6,649.67	419.46	2,847.59	27.98	42.82
Ministry of Social Welfare	325.95	261.41	10.76	115.30	191.33	402.01	35.99	136.97	44.11	34.07
Ministry of Women and Children Affairs	647.80	664.15	33.55	250.21	360.90	676.29	14.60	181.04	37.67	26.77
Ministry of Food	888.84	463.97	0.05	151.56	216.04	595.00	16.53	116.47	32.66	19.57
Ministry of Disaster Management and Relief	3,453.84	4,654.23	46.81	1,142.68	3,478.74	4,491.37	333.47	2,324.91	24.55	51.76
Ministry of Liberation Affairs	464.31	214.78	2.10	91.47	182.69	485.00	18.87	88.20	42.59	18.19
Sub-total = HCS	4,977.01	5,832.68	0.22	2,236.54	4,096.53	5,193.22	428.97	2,155.16	38.34	41.50
Ministry of Housing and Public Works	4,977.01	5,832.68	0.22	2,236.54	4,096.53	5,193.22	428.97	2,155.16	38.34	41.50
Sub-total = RCRA	1,834.05	2,094.72	3.49	870.07	1,313.33	2,141.70	44.47	1,306.38	41.54	61.00
Ministry of Information	285.26	171.25	1.47	53.57	83.79	262.56	1.69	47.69	31.28	18.16
Ministry of Cultural Affairs	260.17	178.72	1.77	78.89	117.27	220.86	4.97	82.16	44.14	37.20
Ministry of Religious Affairs	1,074.47	1,589.46	0.00	661.98	999.00	1,424.99	25.97	1,087.93	41.65	76.35
Ministry of Youth and Sports	214.15	155.29	0.25	75.63	113.28	233.29	11.85	88.60	48.70	37.98
Sub-total = FE	27,930.29	26,048.85	627.38	8,928.18	25,270.90	26,639.55	1,832.19	8,784.08	34.27	32.97
Energy and Mineral Resources Division	1,915.85	2,417.07	0.00	491.33	2,123.66	1,835.62	0.00	477.43	20.33	26.01
Power Division	26,014.44	23,631.78	627.38	8,436.85	23,147.24	24,803.93	1,832.19	8,306.66	35.70	33.49
Sub-total = Agr	11,347.32	10,849.46	121.67	4,330.17	7,982.71	11,868.17	720.11	5,111.79	39.91	43.07
Ministry of Agriculture/3	1,930.38	1,865.53	81.68	736.79	1,721.36	2,543.98	170.01	1,129.56	39.49	44.40
Ministry of Fisheries and Livestock	1,634.90	1,028.47	29.36	306.39	801.18	1,611.80	97.82	355.64	29.79	22.06
Ministry of Environment and Forest	676.02	260.47	4.32	43.29	202.99	598.74	22.13	114.69	16.62	19.15
Ministry of Land	849.39	596.41	6.31	114.12	314.93	844.23	24.47	174.32	19.13	20.65
Ministry of Water Resources	6,256.63	7,098.58	0.00	3,129.58	4,942.24	6,269.42	405.70	3,337.59	44.09	53.24
Sub-total = IES	2,723.24	2,826.02	3.61	927.25	2,075.99	2,644.13	58.80	786.41	32.81	29.74
Ministry of Commerce	412.48	206.43	0.02	21.43	135.71	365.41	0.56	41.20	10.38	11.27
Ministry of Labour and Employment	198.20	253.48	0.40	52.94	206.81	220.42	3.62	42.21	20.88	19.15
Ministry of Industries	1,217.59	1,419.73	0.00	611.17	1,229.95	1,233.58	29.09	520.12	43.05	42.16
Ministry of Expatriates' Welfare and Overseas Employment	294.97	289.76	2.00	89.23	184.45	316.40	13.78	102.73	30.79	32.47
Ministry of Textiles and Jute	600.00	656.62	1.19	152.48	319.07	508.32	11.76	80.16	23.22	15.77
Sub-total = TC	55,208.87	49,028.02	2,840.00	26,038.86	45,283.11	54,239.32	3,400.25	16,833.42	53.11	31.04
Road Transport and Highways Division	25,163.36	23,959.80	2,607.36	11,304.24	20,196.19	24,825.41	2,677.33	11,018.17	47.18	44.38
Ministry of Railways	12,598.64	10,249.00	77.57	7,275.80	11,637.08	12,491.30	0.00	0.00	70.99	0.00
Ministry of Shipping	3,113.44	3,182.13	75.47	1,480.40	2,669.00	3,265.15	722.92	2,076.25	46.52	63.59
Ministry of Civil Aviation and Tourism	3,374.60	3,364.83	0.00	237.96	3,169.22	3,633.24	0.00	494.25	7.07	13.60
Posts and Telecommunications Division	2,396.81	1,590.73	79.60	714.84	930.10	2,050.39	0.00	145.84	44.94	7.11
Bridges Division	8,562.02	6,681.53	0.00	5,025.62	6,681.52	7,973.83	0.00	3,098.90	75.22	38.86
Total Development Revenue Expenditure	211,686.60	202,347.78	7,506.80	79,369.67	161,796.58	215,044.62	12,517.74	70,609.13	39.22	32.83

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 (April)	Actual FY20 (Up to April)	Actual FY20	Budget FY21	Actual FY201 (April)	Actual FY21 (Up to April)
Tax Revenue (a+b)	225,966.3	340,101.00	313,068.8	12,319.9	181,224.8	221,981.4	344,997.3	21,958.8	207,695.3
a. NBR	218,624.9	325,600.0	300,501.4	12,244.5	175,961.6	216,037.4	329,998.0	21,647.4	202,839.8
a.1 Income	67,298.9	113,911.5	102,893.6	3,998.4	61,113.1	75,420.0	103,944.1	5,087.5	63,739.2
a.2 VAT	85,014.8	123,067.7	109,845.8	5,063.0	64,581.6	81,048.7	125,161.1	9,336.4	79,783.4
a.3 Import	38,426.2	48,153.2	47,135.7	1,970.4	27,110.3	32,530.0	57,814.5	4,065.5	31,649.7
a.4 Export	24,282.2	36,498.1	33,684.2	1,109.6	20,017.5	23,720.9	37,807.2	3,011.2	24,951.2
a.4 Excise	114.6	53.5	49.4	0.0	1.0	77.4	55.5	0.0	0.0
a.5 Sup	2,338.5	2,239.4	5,345.3	52.8	2,234.1	2,297.0	3,685.7	82.9	2,326.9
a.6 Other Taxes	1,149.8	1,676.7	1,547.4	50.4	904.0	943.4	1,529.9	63.9	389.4
b. Non-NBR	7,341.4	14,501.0	12,567.4	75.5	5,263.2	5,944.0	14,999.3	311.4	4,855.5
b.1 Narcotics & Liquor	76.3	109.0	108.0	0.8	60.2	73.6	119.7	4.2	60.7
b.2 Vehicles	1,677.4	1,432.7	750.0	5.8	1,358.0	1,568.5	797.5	58.4	1,234.5
b.3 Land Revenue	665.1	1,400.0	1,400.0	3.1	542.4	666.6	1,668.2	51.6	701.4
b.4 Stamp Duty	4,200.1	11,048.0	9,798.0	18.4	2,791.9	3,012.1	11,851.0	150.5	2,415.2
b.5 Surcharge	722.5	511.3	511.4	47.4	510.7	623.1	562.9	46.7	443.6
c. Non-tax Revenue	25,924.4	37,707.3	35,001.3	3,865.3	29,373.1	43,924.8	33,002.1	4,493.5	41,221.2
c.1 Dividend and Profit	2,653.9	3,496.9	3,490.0	1,025.5	2,206.8	3,471.8	1,747.7	49.3	1,324.0
c.2 Interest	1,513.0	8,316.9	5,309.2	54.4	1,740.9	1,906.9	8,717.3	141.3	7,517.5
c.3 Administrative Fees and Charges	2,796.7	8,886.7	8,735.4	17.7	2,185.4	2,377.6	6,513.2	89.5	1,714.9
c.4 Fines Penalties and Forfeiture	688.8	288.9	254.2	30.0	516.5	603.3	494.8	66.8	721.3
c.5 Receipts for Services Rendered	3,965.3	7,273.9	7,690.7	165.2	2,715.3	4,322.0	4,965.5	182.8	2,462.6
c.6 Rents Leases and Recoveries	563.5	630.3	499.4	47.3	350.9	494.8	576.2	182.2	527.2
c.7 Tolls and Levies	675.7	686.1	654.7	16.8	540.2	680.0	810.1	58.0	647.0
c.8 Non-Commercial Sales	902.6	2,614.3	2,437.9	33.2	1,167.1	1,794.2	2,796.5	141.3	1,020.7
c.9 Other Non-Tax Revenue and Receipts	11,906.3	5,260.7	5,803.2	2,472.2	17,821.4	28,088.6	6,037.9	3,528.8	25,137.8
c.10 Capital Revenue	258.6	252.5	126.7	3.1	128.6	185.6	342.8	53.4	148.2
Total Revenue (a+b+c)	251,890.7	377,808.3	348,070.1	16,185.2	210,597.9	265,906.3	377,999.4	26,452.3	248,916.5
d. Tax-GDP Ratio (base 2005-06)	10.04	13.38	12.31	0.48	7.13	8.73	11.95	0.76	7.20
e. Revenue-GDP ratio (base 2005-06)	11.19	14.86	13.69	0.64	8.28	10.46	13.10	0.92	8.63

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY20/Budget FY20)*100	(BudgetFY21/Actual FY20)*100	(BudgetFY21/ Revised Budget FY20)*100	Share in Total Revenue Actual FY20	(Actual FY21 up to April/Actual FY20 up to April)*100	(Actual FY21 up to April/ Budget FY21)*100
Tax Revenue (a+b)	92.1	155.4	110.2	83.5	114.6	60.2
a. NBR	92.3	152.8	109.8	81.2	115.3	61.5
a.1 Income	90.3	137.8	101.0	28.4	104.3	61.3
a.2 VAT	89.3	154.4	113.9	30.5	123.5	63.7
a.3 Import	97.9	177.7	122.7	12.2	116.7	54.7
a.4 Export	92.3	159.4	112.2	8.9	124.6	66.0
a.4 Excise	92.3	71.6	112.2	0.0	3.6	0.1
a.5 Sup	238.7	160.5	69.0	0.9	104.2	63.1
a.6 Other Taxes	92.3	162.2	98.9	0.4	43.1	25.4
b. Non-NBR	86.7	252.3	119.4	2.2	92.3	32.4
b.1 Narcotics & Liquor	99.0	162.5	110.9	0.0	100.9	50.7
b.2 Vehicles	52.3	50.8	106.3	0.6	90.9	154.8
b.3 Land Revenue	100.0	250.3	119.2	0.3	129.3	42.0
b.4 Stamp Duty	88.7	393.4	121.0	1.1	86.5	20.4
b.5 Surcharge						
c. Non-tax Revenue	92.8	75.1	94.3	16.5	140.3	124.9
c.1 Dividend and Profit	99.8	50.3	50.1	1.3	60.0	75.8
c.2 Interest	63.8	457.1	164.2	0.7	431.8	86.2
c.3 Administrative Fees and Charges	98.3	273.9	74.6	0.9	78.5	26.3
c.4 Fines Penalties and Forfeiture	88.0	82.0	194.7	0.2	139.7	145.8
c.5 Receipts for Services Rendered	105.7	114.9	64.6	1.6	90.7	49.6
c.6 Rents Leases and Recoveries	79.2	116.4	115.4	0.2	150.2	91.5
c.7 Tolls and Levies	95.4	119.1	123.7	0.3	119.8	79.9
c.8 Non-Commercial Sales	93.3	155.9	114.7	0.7	87.5	36.5
c.9 Other Non-Tax Revenue and Receipts	110.3	21.5	104.0	10.6	141.1	416.3
c.10 Capital Revenue	50.2	184.7	270.5	0.1	115.2	43.2
Total Revenue (a+b+c)	92.1	142.2	108.6	100.0	118.2	65.9

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

For Suggestions:

1. kmazumder@yahoo.com

2. shaheena.dilruba@gmail.com