

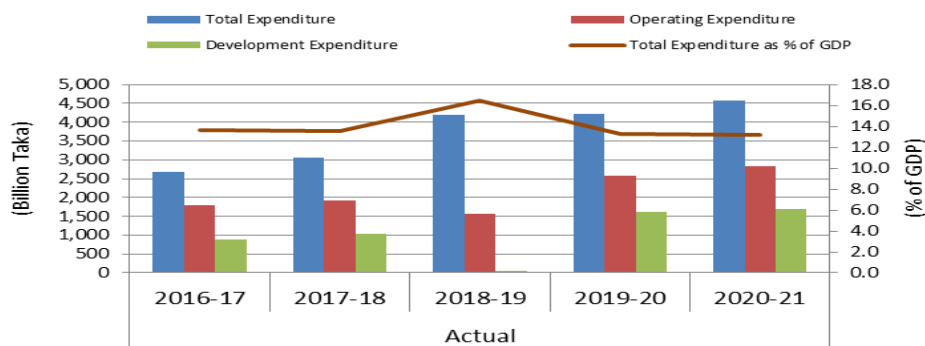


# Monthly Report on Fiscal Position

## June 2021

### (Fiscal Year 2020-21)

#### Government Expenditure



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## ***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 June, 2021 in the current fiscal year (FY 21) is 81.4 percent of the operating budget estimates. Actual development expenditure during the same period is 78.42 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 June 2021, 86.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (80.3 Percent). Total NBR tax collection is 80.0 percent of the annual target.*

*Balance (Surplus/Deficit)/Overall balance of the budget is calculated either by including grants or by excluding grants. Up to June 2021, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 4.49 percent of GDP.*

## MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

### 1.0 OPERATING EXPENDITURE

#### 1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

##### 1.1.1 Sector-wise Allocation & Growth

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

**Table1: OPERATING Expenditure Pattern By Sector<sup>2</sup>**

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20					Fiscal Year 2020-21					
	Budget FY20	Revised Budget FY20	Actual Expenditure FY20	Sector's Share in Actual 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 June)	Actual 21 (Up to June) as % of Budget FY21
1	2	3	4	5	6	7	8	9	10	11	12
GPS	83,467	67,027	31,517	12.3	47.0	100,665	120.6	150.2	319.4	47,953	47.6
LGRD	5,259	5,262	4,677	1.8	88.9	5,899	112.2	112.1	126.1	5,252	89.0
Defense	30,621	31,100	36,104	14.1	116.1	32,755	107.0	105.3	90.7	35,161	107.3
POS	23,397	23,745	21,457	8.4	90.4	25,023	106.9	105.4	116.6	22,145	88.5
Edu	41,224	40,724	38,379	15.0	94.2	44,079	106.9	108.2	114.9	40,087	90.9
Health	13,465	14,431	11,299	4.4	78.3	16,747	124.4	116.0	148.2	13,692	81.8
SSW	23,677	24,185	19,664	7.7	81.3	24,950	105.4	103.2	126.9	20,343	81.5
Housing	1,626	1,613	1,399	0.5	86.7	1,744	107.2	108.1	124.6	1,535	88.0
RCRA	2,557	2,644	2,444	1.0	92.5	2,649	103.6	100.2	108.4	2,013	76.0
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	85	71.4
Agri	17,004	16,168	13,994	5.5	86.6	18,113	106.5	112.0	129.4	14,902	82.3
IES	1,168	1,153	1,053	0.4	91.3	1,295	110.9	112.3	123.0	1,164	89.9
TC (Tarns & Com)	9,613	9,457	8,459	3.3	89.4	10,341	107.6	109.3	122.2	8,624	83.4
Interest Payment	57,070	57,664	58,316	22.7	101.1	63,801	111.8	110.6	109.4	70,587	110.6
Total	310,268	295,278	256,624	100	86.9	348,180	112.2	117.9	135.7	283,544	81.4

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 June 2021, spending in Interest Payment, Defense, Education, Industries and Economic Services (IES), Local Government and Rural Development (LGRD), Housing, Transport and Communication (TC),

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

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

Agriculture, Public order and safety (POS) were on the higher side. Sectors like General Public Services (GPS), Housing and Social Security & Welfare (SSW), Recreation, Culture and Religious Affairs (RCRA) have lesser spending in operating spending.

### 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 June)	37.1	28.5	3.1	5.3	24.9	1.1

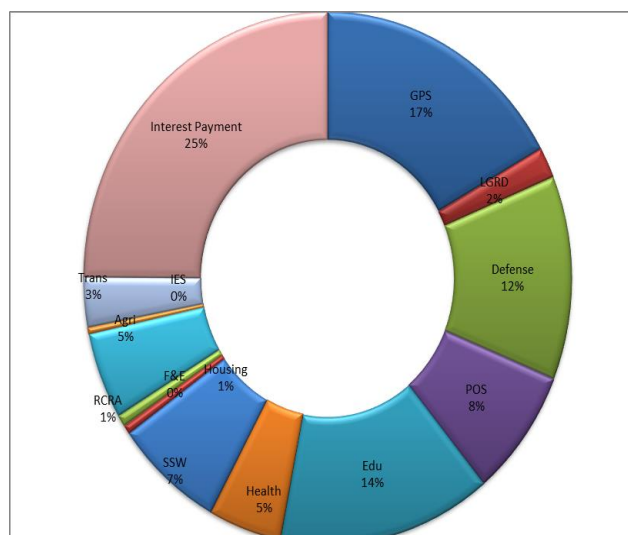
**Note:**

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

### 1.1.3 Sectors' Share in Resource Utilization

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

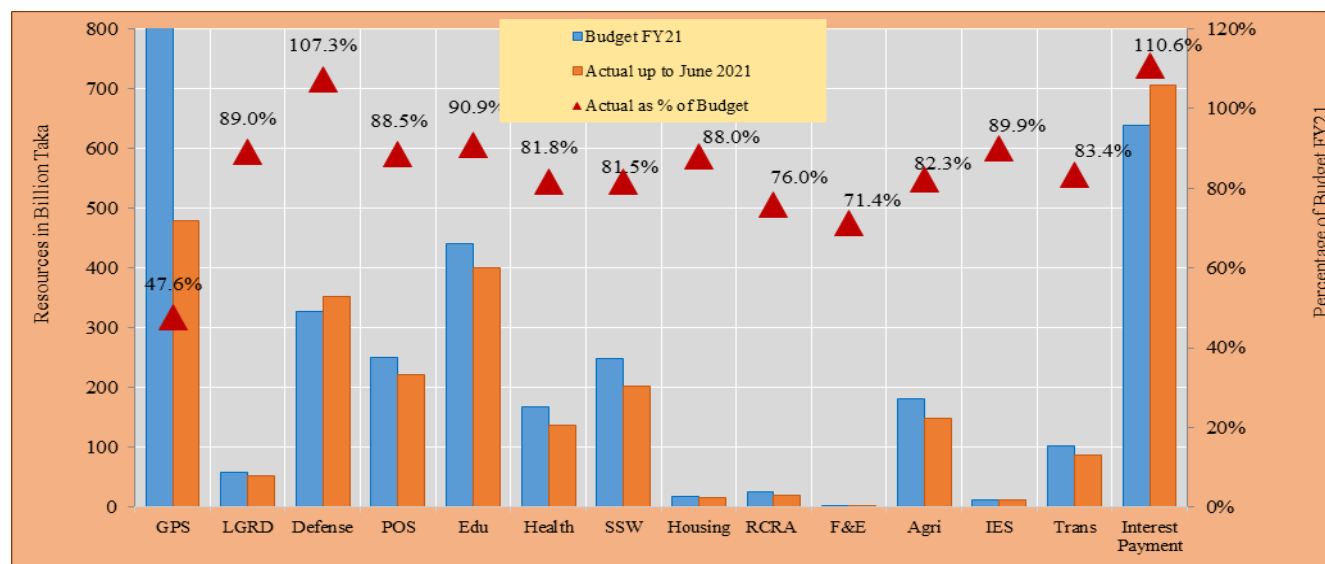


- As a whole, operating spending up to June 2021 amounts to 81.4 percent of the total operating budget.
- Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.
- Individually the largest share goes to Interest Payment (25 percent) followed by General Public Service (17 percent), Education (14 percent), Defence (12 percent) and Public Order & Safety (8 percent).

### 1.1.4 Sector-wise Utilization

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

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



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (110%), Defence (107.3%), Education (90.9%), LGRD (89.0%), Public Order & Safety (88.5%), IES (84.5%), Agriculture (82.2%), Health (81.8%), RCRA (76%) and F&E (71.4%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

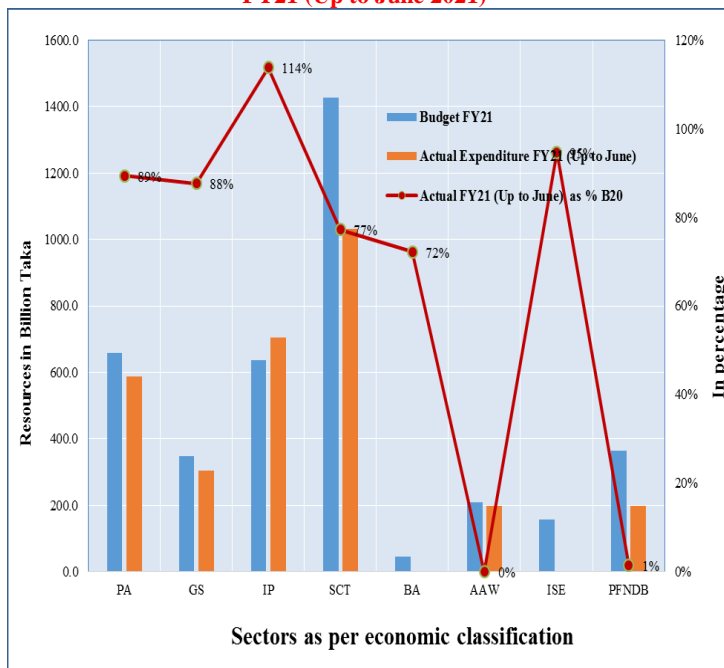
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY21), actual spending (operating) up to June is 81.4 percent of the budget estimate, which was 86.9 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

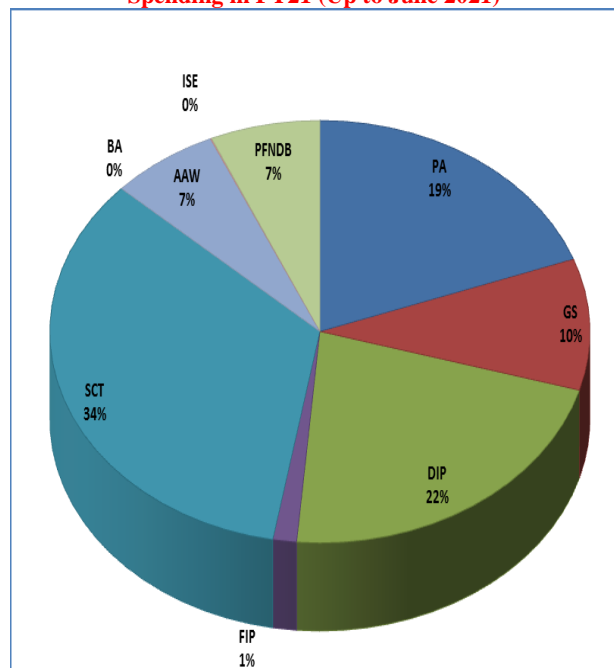
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), 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 June 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 June 2021)**



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



Up to June 2021, utilization rate of total operating expenditure is 81.4 percent. For some categories, like subsidies and current transfer (34%), DIP (22%) and Pay and Allowances (19%) the spending rate is higher than the overall utilization rate.

## 2.0 DEVELOPMENT EXPENDITURE

### 2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

- Up to June 2021, actual expenditure is 78.4 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 76.1 percent of the budget;
- During this period, RCRA (93.65%) sector made the highest utilization of allocated resources followed by, HCS (92.3%), AFL (91%), LGRD (88.27%), SSW(68.40%), FE(83.8%), Edu(79%), TC(75%) and IES(69%).
- Some of the sectors with large allocation like Defense, Public Order & Safety, and Health showed a less-than-average performance.

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

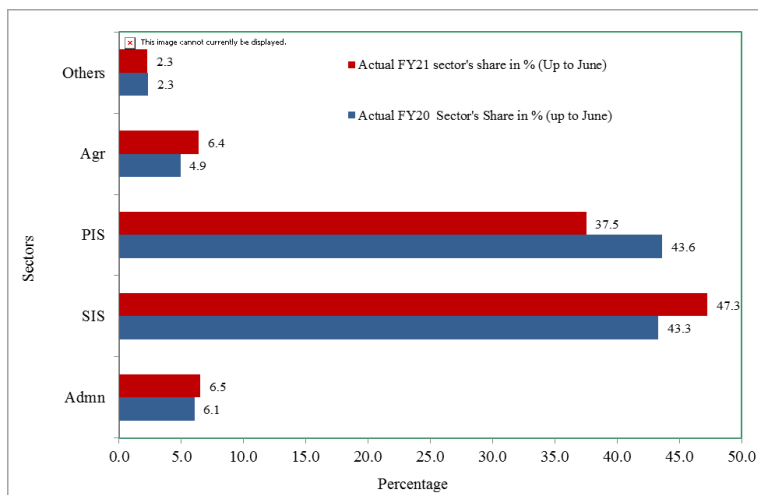
**Table 3: Allocation & Utilization Pattern of Development Expenditure**

(IN CRORE TAKA)

Actual FY21 (up to July)	Year: 2019-20						Fiscal Year 2019-20					
	Budget 2020	Revised Budget 2020	Actual FY20	Actual FY20 (Up to June)	Sector Share in Actual (Up to June) (%)	Actual FY20 as % of Revised FY20	Budget FY21	Actual FY21 (Up to June)	Budget FY21 as % of Revised FY20	Budget FY21 as % of Actual FY20	Actual FY21 (Up to June as % of Budget FY21	Actual FY21 sector's share in % (Up to June)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	13,005	13,374	7,774	7,774	4.80	58.13	12,495	8,538	93.43	160.72	68.33	5.06
LGRD	32,627	35,211	27,713	27,713	17.12	78.70	33,673	29,724	95.63	121.51	88.27	17.63
Defence	1,480	1,550	62	62	0.04	4.00	1,672	213	107.88	2696.54	12.76	0.13
POS	4,241	3,697	1,972	1,972	1.22	53.35	3,646	2,269	98.63	184.86	62.24	1.35
Edu	38,266	36,316	27,590	27,590	17.05	75.97	41,682	32,961	114.78	151.08	79.08	19.54
Health	12,267	9,261	6,234	6,234	3.85	67.31	12,500	7,491	134.97	200.51	59.93	4.44
SSW	5,781	6,259	4,471	4,471	2.76	71.44	6,650	4,738	106.25	148.73	71.25	2.81
HCS	4,977	5,833	4,097	4,097	2.53	70.23	5,193	4,792	89.04	126.77	92.27	2.84
RCRA	1,834	2,095	1,313	1,313	0.81	62.70	2,142	2,006	102.24	163.07	93.65	1.19
FE	27,930	26,049	25,271	25,271	15.61	97.01	26,640	22,343	102.27	105.42	83.87	13.25
AFL	11,347	10,849	7,983	7,983	4.93	73.58	11,868	10,817	109.39	148.67	91.14	6.41
IES	2,723	2,826	2,076	2,076	1.28	73.46	2,644	1,827	93.56	127.37	69.10	1.08
TC	55,209	49,028	45,283	45,283	27.98	92.36	54,239	40,924	110.63	119.78	75.45	24.27
<b>Total</b>	<b>211,687</b>	<b>202,348</b>	<b>161,838</b>	<b>161,838</b>	<b>100.00</b>	<b>79.98</b>	<b>215,045</b>	<b>168,644</b>	<b>106.27</b>	<b>132.88</b>	<b>78.42</b>	<b>100.00</b>

## 2.2 BROAD SECTOR WISE UTILIZATION PATTERN

**Figure 5: Broad Sector-wise Share in Development Expenditure**



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till June, 2021 is presented in **Figure 5**.

➤ From the graph it appears that up to June 2021, the maximum share of spending went to Social Infrastructure (47.1 percent) followed by physical infrastructure (37.9 percent), Agriculture (6.4 percent) and Administration (2.9 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 COLLECTION<sup>4</sup>

### 3.1 TOTAL REVENUE

Following table shows revenue collection position up to June, 2021:

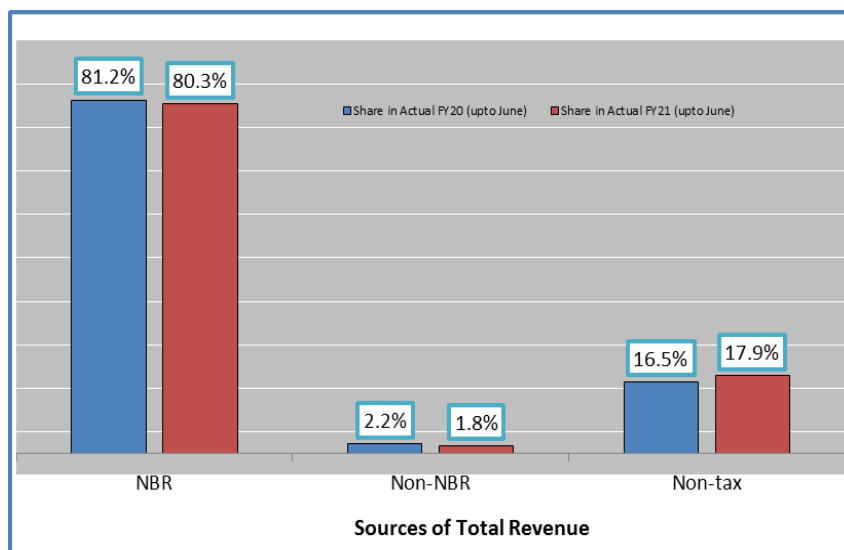
**Table 4: Revenue Collection Position**

	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual
	FY20	Budget FY20	FY20	FY20 (June)	FY20 (Up to June)	FY21	FY21 (June)	FY21 (Up to June)	(Up to June) as percentage of Budget FY21
1	2	3	4	5	6	7	8	9	10
<b>Tax Revenue (a+b)</b>	340,101	313,069	221,981	1,178	221,981	344,997	7	269,790	78.2
a. NBR	325,600	300,501	216,037	1,178	216,037	329,998	7	263,872	80.0
a.1 Income	113,912	102,894	75,420	73	75,420	103,944	11	87,338	84.0
a.2 VAT	123,068	109,846	81,049	1,102	81,049	125,161	-5	103,350	82.6
a.3 Import	48,153	47,136	32,530	0	32,530	57,815	0	38,575	66.7
a.4 Export duty	36,498	33,684	23,721	0	23,721	37,807	0	31,592	83.6
a.5 Excise	54	49	77	0	77	55	0	1	1.1
a.6 Supplementary Duty	2,239	5,345	2,297	0	2,297	3,686	0	2,490	67.6
a.7 Other Taxes	1,677	1,547	943	4	943	1,530	0	527	34.4
b. Non-NBR	14,501	12,567	5,944	0	5,944	14,999	0	5,918	39.5
c. Non-tax Revenue	37,707	35,001	43,926	6,178	43,926	33,002	79	58,812	178.2
<b>Total Revenue (a + b + c)</b>	377,808	348,070	265,907	7,356	265,907	377,999	86	328,602	86.9
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.73	0.05	8.73	11.95	0.00	9.35	-
e. Tax-GDP Ratio (base 2015-16)	10.73	9.87	7.00	0.04	7.00	9.90	0.00	7.74	
f. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.46	0.29	10.46	13.10	0.00	11.39	-
g. Revenue-GDP ratio (base 2015-16)	11.92	10.98	8.39	0.23	8.39	10.85	0.00	9.43	-

- Total revenue collection in FY20 was 8.39 percent of GDP (considering new base year 2015-16) and 86.9 percent of the revised budget target.
- Up to June 2021, total revenue collection scaled up by 23.67 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 86.93 percent.
- In FY21, total revenue is expected to be scaled up to 10.85 percent of GDP (considering new base year 2015-16) . This figure is about 5.6 percent higher than the revised budget estimate of FY20, but 23.58 percent higher than the actual collection in FY20.

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

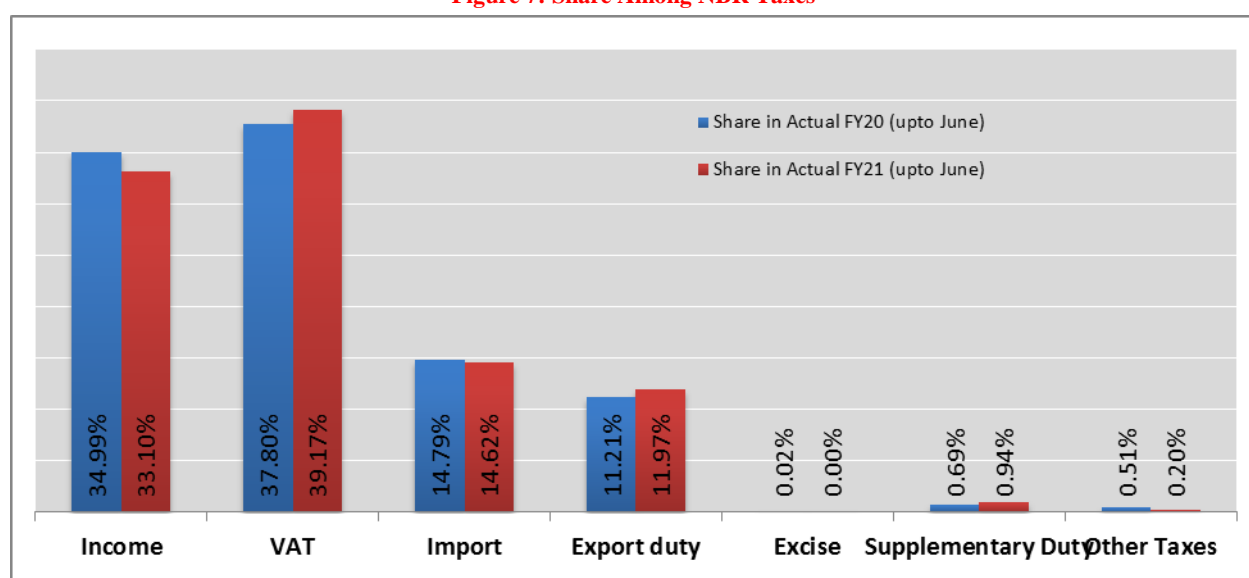
**Figure 6: Sources of Revenue Collection**



- Major share of the government revenue comes from NBR sources (80.0 percent up to June 2021).
- Growth rates of NBR and Non-NBR tax revenue are 21.5 percent and – 0.43 percent respectively. On the other hand, non-tax revenue collection grew by 33.9 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 78.2 and 123.6 percent respectively.

### 3.2 NBR TAX REVENUE

**Figure 7: Share Among NBR Taxes**



- In FY20 actual tax revenue collection was 7.0 percent of GDP (considering new base year 2015-16)
- Tax revenue collection target for FY21 is 9.90 percent of GDP (considering new base year 2015-16). This is 10.2 percent higher than the revised budget of FY20 and 35.7 percent higher than the actual collection of the FY20.
- In FY21, up to June 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.17 percent was collected from VAT, 33.1 percent from Income Tax, 14.62 percent from Import Duty, 11.98 percent from Export Duty and the rest from Excise, Supplementary Duties and other Taxes.

## 4.0 Budget Deficit<sup>5</sup>

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

**Table 5: Budget Deficit**

(In crore taka)

Description	Year: 2019-20			Accounts 2019-20	Year: 2020-21			Accounts 2019-20 up to June	Accounts 2020-21 Up to June
	Budget	Revised	Accounts June		Budget	Revised Budget	Accounts June		
1	2	3	4	5	6	7	8	9	10
<b>Revenues</b>	377,811	348,069	7,358	265,910	378,002	351534	86	265,910	328,650
Tax Revenue	340,104	313,070	1,178	221,982	344,999	315999	7	221,982	269,791
Non-Tax Revenue	37,710	35,002	6,180	43,928	33,002	35535	79	43,928	58,859
Foreign Grants	4,168	3,454	1,737	2,561	4,013	3985	2,907	2,561	2,972
<b>Revenue and Foreign Grants</b>	381,980	351,523	9,094	268,471	382,014	355519	2,992	268,471	331,622
<b>Non-Development Expenditure</b>	310,263	295,280	15,971	256,624	348,180	323688	11,527	256,624	282,996
Net Outlay for Food Account Operation	308	654	-6,373	2,278	567	2553	-3,396	2,278	6,024
Loans & Advances (Net)	937	3,294	4,289	1,205	4,210	4717	50	1,205	579
<b>Development Expenditure</b>	211,683	202,349	28,097	161,838	215,043	208025	31,196	161,838	168,644
Development Program financed from Revenue Budget	1,463	1,833	2	1,619	2,522	3239	6	1,619	2,721
Non-ADP Project	5,315	4,846	14	3,343	4,722	4610	1,467	3,343	4,108
Annual Development Programme	202,721	192,921	27,420	155,421	205,145	197643	29,722	155,421	159,648
Non-ADP FFW and Transfer	2,184	2,748	661	1,455	2,654	2532	0	1,455	2,166
<b>Total Expenditure</b>	523,191	501,577	41,985	421,945	567,999	538983	39,377	421,945	458,243
<b>Overall Balance (Including Grants)</b>	-141,211	-150,053	-32,891	-153,474	-185,985	-183464	-36,384	-153,474	-126,621
<b>(In percent of GDP) Base year 2015-16</b>	-4.45	-4.73	-1.04	-4.84	-5.34	-5.27	-1.04	-4.84	-3.63
<b>Overall Balance (Excluding Grants) Base year 2015-16</b>	-145,380	-153,507	-34,627	-156,035	-189,997	-187449	-39,291	-156,035	-129,593
<b>(In percent of GDP) Base year 2015-16</b>	-5.72	-6.04	-1.36	-6.14	-6.58	-6.50	-1.36	-6.14	-4.49

- In FY20, actual budget deficit (excluding grants) as percentage of GDP was 6.5 percent. Including grants it was 5.27 percent of GDP (considering new base year 2015-16);
- Budget deficit (excluding grants) for FY21 is estimated to be 4.49 percent of GDP. Including grants the deficit is expected to be 3.63 percent of GDP (considering new base year 2015-16);
- For FY21, actual overall balance up to June, 2021 (excluding grants) witnesses a negative value which was 4.49 percent of GDP (considering new base year 2015-16).

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

## 5.0 Financing

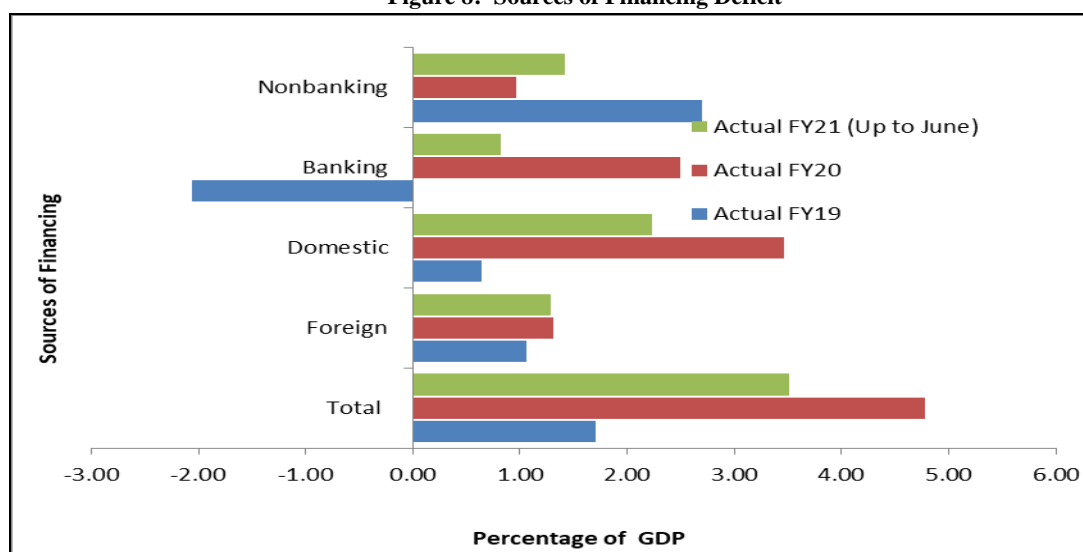
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

(In crore taka)

Description	Year: 2019-20			Accounts 2019-20	Year: 2020-21			Accounts FY20 Up to June	Accounts FY21 Up to June
	Budget	Revised	Accounts June		Budget	Revised Budget	Accounts June		
1	2	3	4	5	6	7	8	9	10
<b>1.0 Foreign Borrowing-Net</b>	63,848	52,709	16,065	41,610	76,004	68,414	17,726	41,610	44,832
<b>1.1 Foreign Borrowing</b>	75,390	63,659	16,137	52,928	88,824	80,954	17,726	52,928	56,850
<b>1.2 Amortization</b>	-11,542	-10,950	-71	-11,318	-12,820	-12,540	0	-11,318	-12,018
<b>2.0 Domestic Borrowing</b>	77,363	97,345	16,497	109,792	109,983	115,052	18,653	109,792	77,668
<b>2.1 Borrowing from Banking System (Net)</b>	47,364	82,421	0	79,268	84,980	79,749	0	79,268	28,432
<b>2.1.1 Long-Term Debt (Net)</b>	28,094	59,986	0	63,530	53,654	60,749	0	63,530	54,592
<b>2.1.2 Short-Term Debt (Net)</b>	19,270	22,435	0	15,739	31,326	19,000	0	15,739	-26,160
<b>2.2 Non-Bank Borrowing (Net)</b>	30,000	14,924	16,497	30,524	25,003	35,303	18,653	30,524	49,237
<b>2.2.1 National Savings Schemes (Net)</b>	27,000	11,924	0	15,139	20,000	30,302	9	15,139	43,040
<b>2.2.2 Others</b>	3,000	3,000	16,497	15,385	5,003	5,001	18,644	15,385	6,196
<b>Total - Financing:</b>	141,211	150,054	32,563	151,402	185,987	183,466	36,378	151,402	122,501
<b>GDP (2005-06)</b>	2,542,483	2,542,483	39,557	0	2,885,900	2,885,900	2,885,900	0	2,885,900
(In percent of GDP) (2005-06 base):	5.15	5.48	1.09	5.53	5.78	1.15		5.53	3.86
(In percent of GDP) (2015-16 base):	4.45	4.73	1.03	4.78	5.27	1.04		4.78	3.52

**Figure 8: Sources of Financing Deficit**



For FY21, up to June, 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 (June)	Actual FY2020	Budget FY21	Actual FY21 (June)	Actual FY21 (Up to June)
1	2	3	4	5	6	7	8
General Public Services	83,467	67,027	459	31,517	100,665	1	47,953
LGRD	5,259	5,262	314	4,677	5,899	0	5,252
Defence	30,621	31,100	3,232	36,104	32,755	43	35,161
Public Order and safety	23,397	23,745	301	21,457	25,023	2	22,145
Education & technology	41,224	40,724	0	38,379	44,079	1	40,087
Health	13,465	14,431	23	11,299	16,747	50	13,692
Social Security and Welfare	23,677	24,185	5,585	19,664	24,950	3,625	20,343
Housing	1,626	1,613	0	1,399	1,744	0	1,535
Recreation, Culture and Religious Affairs	2,557	2,644	0	2,444	2,649	34	2,013
Fuel and Energy	120	105	0	7,861	119	0	85
Agriculture	17,004	16,168	2	13,994	18,113	7	14,902
Industrial & Economic Services	1,168	1,153	58	1,053	1,295	0	1,164
Transport and Communication	9,613	9,457	232	8,459	10,341	2	8,624
Interest	57,070	57,664	5,765	58,316	63,801	7,763	70,587
Total – Operating Revenue Expenditure	310,268	295,278	15,971	256,624	348,180	11,527	283,544

### 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 (June)	Actual FY20 (Up to June)	Budget FY21	Actual FY21 (June)	Actual FY21 (Up to June)	Actual FY21 (Up to June) as % Budget FY21
1	2	3	4	5	6	7	8	9
<b>Sub-total = GPS</b>	31,517	83,467	67,027	459	31,517	100,665	1	47,953
Office of the President	19	24	24	0	19	27	0	19
Parliament	215	327	315	0	215	332	0	228
Prime Minister's Office	1,058	564	628	23	1,058	621	0	561

Ministries/Division	Fiscal Year 2019-20				Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (June)	Actual FY20 (Up to June)	Budget FY21	Actual FY21 (June)	Actual FY21 (Up to June)	Actual FY21 (Up to June) as % Budget FY21
Cabinet Division	87	174	232	0	87	240	1	112
Election Commission	494	779	573	0	494	1,095	0	501
Ministry of Public Administration	1,812	2,469	2,475	3	1,812	2,774	0	1,784
Public Service Commission	59	68	68	0	59	78	0	51
Finance Division	24,917	74,511	58,145	7	24,917	90,544	0	40,043
Internal Resources Division	1,403	2,301	2,301	257	1,403	2,637	0	1,459
Financial Institutions Division	89	139	109	0	89	105	0	1,943
Economic Relations Division	222	244	291	169	222	293	0	267
Planning Division/2	73	88	85	0	73	90	0	69
Implementation, Monitoring and Evaluation Division	44	54	50	0	44	56	0	28
Statistics and Informatics Division	169	225	219	0	169	259	0	161
Ministry of Foreign Affairs	854	1,499	1,512	0	854	1,514	0	727
<b>Sub-total = LGRD</b>	4,677	5,259	5,262	314	4,677	5,899	0	5,252
Local Government Division	3,755	4,322	4,317	0	3,755	4,881	0	4,335
Rural Development and Co-operatives Division	571	584	592	0	571	648	0	869
Ministry of Chittagong Hill Tracts Affairs	351	353	354	314	351	371	0	47
<b>Sub-total = Defence</b>	36,104	30,621	31,100	3,232	36,104	32,755	43	35,161
Ministry of Defence - Defence Services	34,744	29,284	29,659	3,197	34,744	31,274	36	33,620
Ministry of Defence - Others Services	1,323	1,298	1,310	36	1,323	1,440	7	1,504
Armed Forces Division	37	38	131	-1	37	41	0	37
<b>Sub-total=POS</b>	21,457	23,397	23,745	301	21,457	25,023	2	22,145
Supreme Court	181	195	199	0	181	223	0	169
Law and Justice Division	998	1,196	1,198	0	998	1,363	0	1,029
Public Security Division	18,367	19,757	20,137	300	18,367	20,765	2	18,852
Legislative and Parliamentary Affairs Division	27	29	31	0	27	34	0	27
Anti Corruption Commission	102	110	113	0	102	125	0	79
Security Services Division	1,783	2,109	2,066	0	1,783	2,513	0	1,989

Ministries/Division	Fiscal Year 2019-20				Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (June)	Actual FY20 (Up to June)	Budget FY21	Actual FY21 (June)	Actual FY21 (Up to June)	Actual FY21 (Up to June) as % Budget FY21
<b>Sub-total = Edu</b>	38,379	41,224	40,724	0	38,379	44,079	1	40,087
Ministry of Primary and Mass Education	14,162	14,772	14,685	0	14,162	15,536	0	14,466
Secondary and Higher Education Division	18,398	19,695	19,250	0	18,398	21,252	0	19,280
Ministry of Science and Technology	516	530	530	0	516	557	0	533
Information and Communication Technology Division	257	285	305	0	257	366	0	295
Technical and Madrasah Education Division	5,045	5,941	5,952	0	5,045	6,368	0	5,514
<b>Sub-total = Health</b>	11,299	13,465	14,431	23	11,299	16,747	50	13,692
Health Services Division	8,480	10,008	10,944	24	8,480	12,830	50	10,750
Medical Education and Family Welfare Division	2,819	3,458	3,488	0	2,819	3,917	0	2,943
<b>Sub-total = SSW</b>	19,664	23,677	24,185	5,585	19,664	24,950	3,625	20,343
Ministry of Social Welfare	6,480	6,555	6,633	0	6,480	7,519	0	7,292
Ministry of Women and Children Affairs	1,248	3,101	3,125	0	1,248	3,183	0	1,372
Ministry of Food	3,904	3,614	4,046	3,873	3,904	4,883	3,625	3,667
Ministry of Disaster Management and Relief	4,279	6,418	6,449	1,704	4,279	5,345	0	4,329
Ministry of Liberation Affairs	3,752	3,989	3,933	8	3,752	4,020	0	3,682
<b>Sub-total = HCS</b>	1,399	1,626	1,613	0	1,399	1,744	0	1,535
Ministry of Housing and Public Works	1,399	1,626	1,613	0	1,399	1,744	0	1,535
<b>Sub-total = RCRA</b>	2,444	2,557	2,644	0	2,444	2,649	34	2,013
Ministry of Information	670	704	745	0	670	777	34	720
Ministry of Cultural Affairs	304	315	322	0	304	358	0	308
Ministry of Religious Affairs	238	263	276	0	238	268	0	193
Ministry of Youth and Sports	1,232	1,274	1,301	0	1,232	1,245	0	792
<b>Sub-total = FE</b>	7,861	120	105	0	7,861	119	0	85
Energy and Mineral Resources Division	1,548	70	63	0	1,548	69	0	52
Power Division	6,313	50	42	0	6,313	49	0	33
<b>Sub-total = Agr</b>	13,994	17,004	16,168	2	13,994	18,113	7	14,902

Ministries/Division	Fiscal Year 2019-20				Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (June)	Actual FY20 (Up to June)	Budget FY21	Actual FY21 (June)	Actual FY21 (Up to June)	Actual FY21 (Up to June) as % Budget FY21
Ministry of Agriculture/3	9,812	12,119	11,087	0	9,812	12,893	6	10,607
Ministry of Fisheries and Livestock	961	1,297	1,503	1	961	1,581	0	962
Ministry of Environment and Forest	625	820	816	1	625	648	1	562
Ministry of Land	936	1,092	1,092	0	936	1,171	0	1,011
Ministry of Water Resources	1,661	1,676	1,671	0	1,661	1,820	0	1,760
<b>Sub-total = IES</b>	1,053	1,168	1,153	58	1,053	1,295	0	1,164
Ministry of Commerce	167	219	213	10	167	253	0	169
Ministry of Labour and Employment	89	115	114	0	89	130	0	97
Ministry of Industries	325	338	336	2	325	381	0	474
Ministry of Expatriates' Welfare and Overseas Employment	251	296	296	0	251	325	0	251
Ministry of Textiles and Jute	221	199	194	47	221	206	0	173
<b>Sub-total = TC</b>	8,459	9,613	9,457	232	8,459	10,341	2	8,624
Road Transport and Highways Division	3,384	4,111	4,089	-10	3,384	4,616	0	3,938
Ministry of Railways	3,279	3,664	3,540	241	3,279	3,835	0	2,904
Ministry of Shipping	697	719	724	0	697	734	0	674
Ministry of Civil Aviation and Tourism	49	51	52	1	49	55	1	44
Posts and Telecommunications Division	1,048	1,064	1,049	0	1,048	1,096	1	1,062
Bridges Division	3	3	4	0	3	6	0	3
<b>Sub-total = Interest</b>	58,316	57,070	57,664	5,765	58,316	63,801	7,763	70,587
Domestic	53,998	52,797	52,796	5,765	53,998	58,253	7,763	66,299
Foreign	4,318	4,273	4,868	0	4,318	5,548	0	4,287
<b>Total Operating Revenue Expenditure</b>	256,624	310,268	295,278	15,971	256,624	348,180	11,527	283,544

### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20 (Up to June)	Budget FY21 (crore taka)	Actual FY21 Up to June (crore taka)	Actual FY21 (Up to June) As % of Budget FY19	Actual FY21 (Up to June) as % of Budget FY21
1	2	3	4	5	6	7	8
Pay and Allowances	60,109	61,108	56,904	65,860	58,868	94.7	89.4
Pay of Officers	8,254	9,106	7,847	10,486	8,725	95.1	83.2
Pay of Establishment	23,755	23,460	22,688	24,756	23,047	95.5	93.1

Allowances	28,100	28,543	26,369	30,618	27,096	93.8	88.5
Goods and Services	31,828	32,435	28,988	34,744	30,457	91.1	87.7
Supplies and Services	23,759	24,298	20,395	25,502	21,654	85.8	84.9
Repairs Maintenance and Rehabilitation	8,069	8,137	8,592	9,242	8,803	106.5	95.2
Interest Payments	57,068	57,663	58,316	63,799	70,587	102.2	110.6
Domestic	52,795	52,795	53,998	58,251	66,299	102.3	113.8
Foreign	4,273	4,868	4,318	5,548	4,287	101.1	77.3
Subsidies and Incentives and Current Transfers	124,251	122,083	89,593	142,751	103,155	72.1	72.3
Subsidies	33,457	31,981	29,233	38,648	27,639	87.4	71.5
Grants in Aid	50,699	51,500	43,446	63,195	46,509	85.7	73.6
Pensions and Gratuities	27,117	27,088	16,157	27,637	18,089	59.6	65.5
Others	2,593	1,129	758	2,886	2,456	29.2	85.1
Block Allocations	4,678	1,617	1	4,536	0	0.0	0.0
Unexpected	2,500	846	0	3,000	0	0.0	0.0
Others	2,178	771	1	1,536	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	277,934	274,906	233,801	311,690	263,067	84.1	84.4
Acquisition of Assets and Works (B)	17,846	18,829	20,080	20,797	19,700	112.5	94.7
Acquisition of Assets	16,716	17,756	19,216	19,403	18,846	115.0	97.1
Acquisition of Land	1,130	1,073	863	1,394	855	76.4	61.3
Total - Augmented Operating Recurrent Expenditure (A+B):	295,780	293,735	253,881	332,488	282,767	85.8	85.0
Investments in Shares and Equities (C)	14,482	1,499	409	15,648	228	2.8	1.5
Share Capital	14,482	1,499	409	15,648	228	2.8	1.5
Total - Operating Capital Expenditure (B+C)	32,328	20,328	20,489	36,445	19,929	63.4	54.7
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C) :	310,262	295,234	254,290	348,136	282,996	82.0	81.3

#### 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				Actual	Actual
	FY20	FY20	(June)	(Up to June)	Budget	Actual FY21	Actual	FY21	FY21
					FY21	(June)	FY21	(up to June) as % of Revised Budget	(Up to June) as % Budget
							(Up to June)	FY20	FY20
1	2	3	4	5	6	7	8	8	10
<b>Sub-total = GPS</b>	<b>13,004.6</b>	<b>13,374.1</b>	<b>378.6</b>	<b>7,774.1</b>	<b>12,494.9</b>	<b>2,118.6</b>	<b>8,538.0</b>	<b>58.13</b>	<b>68.33</b>
Parliament	0.8	0.8	0.5	0.5	0.8	0.5	0.5	62.43	54.96
Prime Minister's Office	2,964.3	3,114.7	177.2	2,193.9	3,217.2	352.5	2,645.8	70.44	82.24
Cabinet Division	67.0	68.7	38.8	48.4	18.6	0.3	0.7	70.39	3.51
Election Commission	1,141.2	1,646.2	1.3	1,396.5	621.6	0.0	589.8	84.83	94.90
Ministry of Public Administration	394.0	304.6	3.1	213.6	518.3	0.0	291.6	70.12	56.26

Public Service Commission	34.4	52.5	0.0	31.5	26.7	0.0	16.9	60.04	63.37
Finance Division	3,326.4	2,809.7	10.6	1,424.3	3,809.8	684.6	1,824.0	50.69	47.88
Internal Resources Division (IRD)	597.8	230.5	6.6	35.1	456.4	63.8	137.8	15.21	30.20
Financial Institutions Division	2,902.6	2,853.8	15.3	2,042.1	2,274.3	821.7	2,592.3	71.55	113.98
Economic Relations Division	66.1	81.9	28.8	70.8	57.5	22.0	37.8	86.46	65.79
Planning Division/2	1,143.3	1,526.4	8.5	47.3	1,157.9	22.8	105.8	3.10	9.14
Implementation Monitoring and Evaluation Division	95.2	152.6	67.3	71.8	92.6	118.5	121.0	47.07	130.73
Statistics and Informatics Division	150.0	446.9	20.7	172.7	124.5	31.9	151.6	38.66	121.79
Ministry of Foreign Affairs	121.5	84.7	0.0	25.5	118.8	0.0	22.4	30.18	18.88
<b>Sub-total = LGRD</b>	<b>32,626.8</b>	<b>35,211.4</b>	<b>5,201.1</b>	<b>27,712.5</b>	<b>33,673.5</b>	<b>6,677.7</b>	<b>29,724.2</b>	<b>78.70</b>	<b>88.27</b>
Local Government Division	29,920.7	32,732.1	5,063.0	25,604.9	31,221.3	6,662.2	27,686.3	78.23	88.68
Rural Development and Co-operatives Division	1,864.8	1,637.2	0.1	1,293.4	1,587.7	0.0	1,395.1	79.00	87.87
Ministry of Chittagong Hill Tracts Affairs	841.3	842.2	138.0	814.2	864.5	15.6	642.8	96.68	74.36
<b>Sub-total = Defence</b>	<b>1,479.9</b>	<b>1,550.3</b>	<b>30.6</b>	<b>62.0</b>	<b>1,672.5</b>	<b>20.9</b>	<b>213.4</b>	<b>4.00</b>	<b>12.76</b>
Ministry of Defence - Defence Services	1,479.9	1,550.3	30.6	62.0	1,672.5	20.9	213.4	4.00	12.76
<b>Sub-total=POS</b>	<b>4,241.3</b>	<b>3,696.8</b>	<b>26.9</b>	<b>1,972.3</b>	<b>3,646.1</b>	<b>107.7</b>	<b>2,269.3</b>	<b>53.35</b>	<b>62.24</b>
Law and Justice Division	453.5	435.0	0.0	228.8	375.7	0.1	202.9	52.60	54.01
Public Security Division	2,166.5	2,080.3	3.8	1,005.4	1,895.2	101.4	1,298.4	48.33	68.51
Legislative and Parliamentary Affairs Division	6.5	2.8	0.0	1.9	5.7	0.0	4.6	66.83	80.74
Anti Corruption Commission	30.2	9.7	0.4	4.5	24.6	3.9	8.2	45.86	33.26
Security Services Division	1,584.8	1,168.9	22.7	731.7	1,345.0	2.2	755.2	62.60	56.15
<b>Sub-total = Edu</b>	<b>38,265.6</b>	<b>36,316.0</b>	<b>8,683.1</b>	<b>27,589.5</b>	<b>41,682.3</b>	<b>9,644.0</b>	<b>32,960.8</b>	<b>75.97</b>	<b>79.08</b>
Ministry of Primary and Mass Education	9,270.0	9,016.2	232.8	6,298.9	9,403.6	161.3	8,703.6	69.86	92.56
Secondary and Higher Education Division	9,928.7	9,149.5	2.6	7,471.4	11,865.2	10.3	10,329.4	81.66	87.06
Ministry of Science and Technology	15,908.5	15,908.5	8,447.7	12,164.1	17,388.9	8,247.0	11,053.7	76.46	63.57
Information and Communication Technology Division	1,645.3	887.0	0.0	652.5	1,048.6	1,225.5	1,733.6	73.56	165.32
Technical and Madrasah Education Division	1,513.2	1,354.8	0.0	1,002.7	1,976.0	-0.1	1,140.6	74.01	57.72
<b>Sub-total = Health</b>	<b>12,266.8</b>	<b>9,260.9</b>	<b>493.0</b>	<b>6,233.8</b>	<b>12,499.6</b>	<b>929.1</b>	<b>7,491.4</b>	<b>67.31</b>	<b>59.93</b>
Health Services Division	9,936.8	7,667.4	484.3	5,331.4	10,053.9	772.0	5,972.3	69.53	59.40
Medical Education and Family Welfare Division	2,330.0	1,593.5	8.7	902.4	2,445.7	157.1	1,519.0	56.63	62.11
<b>Sub-total = SSW</b>	<b>5,780.7</b>	<b>6,258.5</b>	<b>705.6</b>	<b>4,471.0</b>	<b>6,649.7</b>	<b>188.2</b>	<b>4,737.7</b>	<b>71.44</b>	<b>71.25</b>
Ministry of Social Welfare	326.0	261.4	0.7	191.3	402.0	20.7	301.1	73.19	74.90
Ministry of Women and Children Affairs	647.8	664.2	44.0	402.2	676.3	0.0	360.4	60.56	53.29
Ministry of Food	888.8	464.0	0.0	216.0	595.0	40.2	226.0	46.56	37.98
Ministry of Disaster Management and Relief	3,453.8	4,654.2	660.8	3,478.7	4,491.4	127.3	3,658.5	74.74	81.46
Ministry of Liberation Affairs	464.3	214.8	0.0	182.7	485.0	0.0	191.8	85.06	39.54
<b>Sub-total = HCS</b>	<b>4,977.0</b>	<b>5,832.7</b>	<b>127.2</b>	<b>4,096.5</b>	<b>5,193.2</b>	<b>161.1</b>	<b>4,791.8</b>	<b>70.23</b>	<b>92.27</b>
Ministry of Housing and Public Works	4,977.0	5,832.7	127.2	4,096.5	5,193.2	161.1	4,791.8	70.23	92.27
<b>Sub-total = RCRA</b>	<b>1,834.1</b>	<b>2,094.7</b>	<b>0.0</b>	<b>1,313.3</b>	<b>2,141.7</b>	<b>0.0</b>	<b>2,005.8</b>	<b>62.70</b>	<b>93.65</b>
Ministry of Information	285.3	171.3	0.0	83.8	262.6	0.0	93.4	48.93	35.58
Ministry of Cultural Affairs	260.2	178.7	0.0	117.3	220.9	0.0	160.2	65.61	72.54
Ministry of Religious Affairs	1,074.5	1,589.5	0.0	999.0	1,425.0	0.0	1,577.2	62.85	110.68
Ministry of Youth and Sports	214.2	155.3	0.0	113.3	233.3	0.0	175.0	72.95	75.01

<b>Sub-total = FE</b>	<b>27,930.3</b>	<b>26,048.9</b>	<b>8,794.8</b>	<b>25,270.9</b>	<b>26,639.6</b>	<b>4,212.4</b>	<b>22,342.8</b>	<b>97.01</b>	<b>83.87</b>
Energy and Mineral Resources Division	1,915.9	2,417.1	1,495.3	2,123.7	1,835.6	781.4	1,405.3	87.86	76.56
Power Division	26,014.4	23,631.8	7,299.6	23,147.2	24,803.9	3,431.0	20,937.6	97.95	84.41
<b>Sub-total = Agr</b>	<b>11,347.3</b>	<b>10,849.5</b>	<b>476.8</b>	<b>7,982.7</b>	<b>11,868.2</b>	<b>1,883.2</b>	<b>10,817.1</b>	<b>73.58</b>	<b>91.14</b>
Ministry of Agriculture/3	1,930.4	1,865.5	225.8	1,721.4	2,544.0	202.3	2,299.2	92.27	90.38
Ministry of Fisheries and Livestock	1,634.9	1,028.5	203.0	801.2	1,611.8	1,129.0	1,728.6	77.90	107.25
Ministry of Environment and Forest	676.0	260.5	4.8	203.0	598.7	0.0	338.9	77.93	56.61
Ministry of Land	849.4	596.4	0.0	314.9	844.2	0.0	392.8	52.80	46.53
Ministry of Water Resources	6,256.6	7,098.6	43.3	4,942.2	6,269.4	551.9	6,057.5	69.62	96.62
<b>Sub-total = IES</b>	<b>2,723.2</b>	<b>2,826.0</b>	<b>164.9</b>	<b>2,076.0</b>	<b>2,644.1</b>	<b>69.7</b>	<b>1,827.2</b>	<b>73.46</b>	<b>69.10</b>
Ministry of Commerce	412.5	206.4	67.7	135.7	365.4	44.7	140.3	65.74	38.41
Ministry of Labour and Employment	198.2	253.5	92.3	206.8	220.4	0.0	74.9	81.59	33.98
Ministry of Industries	1,217.6	1,419.7	4.9	1,229.9	1,233.6	0.0	1,048.9	86.63	85.03
Ministry of Expatriates' Welfare and Overseas Employment	295.0	289.8	0.0	184.5	316.4	25.0	283.5	63.66	89.61
Ministry of Textiles and Jute	600.0	656.6	0.0	319.1	508.3	0.0	279.5	48.59	54.99
<b>Sub-total = TC</b>	<b>55,208.9</b>	<b>49,028.0</b>	<b>3,014.9</b>	<b>45,283.1</b>	<b>54,239.3</b>	<b>5,183.1</b>	<b>40,924.1</b>	<b>92.36</b>	<b>75.45</b>
Road Transport and Highways Division	25,163.4	23,959.8	2.7	20,196.2	24,825.4	2,894.4	22,382.9	84.29	90.16
Ministry of Railways	12,598.6	10,249.0	498.7	11,637.1	12,491.3	0.0	8,417.9	113.54	67.39
Ministry of Shipping	3,113.4	3,182.1	19.4	2,669.0	3,265.2	122.5	3,200.9	83.87	98.03
Ministry of Civil Aviation and Tourism	3,374.6	3,364.8	2,494.0	3,169.2	3,633.2	1,800.0	2,711.3	94.19	74.63
Posts and Telecommunications Division	2,396.8	1,590.7	0.0	930.1	2,050.4	0.0	271.0	58.47	13.21
Bridges Division	8,562.0	6,681.5	0.0	6,681.5	7,973.8	366.3	3,940.0	100.00	49.41
<b>Total Development Revenue Expenditure</b>	<b>211,686.6</b>	<b>202,347.8</b>	<b>28,097.4</b>	<b>161,837.9</b>	<b>215,044.6</b>	<b>31,195.5</b>	<b>168,643.6</b>	<b>79.98</b>	<b>78.42</b>

### Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 (June)	Actual FY20 (Up to June)	Budget FY21	Actual FY201 (June)	Actual FY21 (Up to June)
1	2	3	4	5	6	8	9	10
<b>Tax Revenue (a+b)</b>	221,287.7	340,101.0	313,068.8	1,177.9	221,981.4	344,997.3	6.7	269,789.6
<b>a. NBR</b>	218,046.5	325,600.0	300,501.4	1,177.9	216,037.4	329,998.0	6.7	263,872.1
a.1 Income	66,930.9	113,911.5	102,893.6	72.7	75,420.0	103,944.1	11.2	87,338.3
a.2 VAT	84,799.8	123,067.7	109,845.8	1,101.5	81,048.7	125,161.1	-4.8	103,349.9
a.3 Import	38,426.2	48,153.2	47,135.7	0.0	32,530.0	57,814.5	0.0	38,574.6
a.4 Export	24,282.2	36,498.1	33,684.2	0.0	23,720.9	37,807.2	0.2	31,591.7
a.4 Excise	114.6	53.5	49.4	0.0	77.4	55.5	0.0	0.6
a.5 Sup	2,338.5	2,239.4	5,345.3	0.0	2,297.0	3,685.7	0.0	2,490.3

a.6 Other Taxes	1,154.3	1,676.7	1,547.4	3.7	943.4	1,529.9	0.0	526.6
<b>b. Non-NBR</b>	3,241.2	14,501.0	12,567.4	0.0	5,944.0	14,999.3	0.0	5,917.6
b.1 Narcotics & Liquor	76.3	109.0	108.0	0.0	73.6	119.7	0.0	78.9
b.2 Vehicles	1,677.4	1,432.7	750.0	0.0	1,568.5	797.5	0.0	1,504.2
b.3 Land Revenue	151.5	1,400.0	1,400.0	0.0	666.6	1,668.2	0.0	917.0
b.4 Stamp Duty	613.5	11,048.0	9,798.0	0.0	3,012.1	11,851.0	0.0	2,908.4
b.5 Surcharge	722.5	511.3	511.4	0.0	623.1	562.9	0.0	509.1
<b>c. Non-tax Revenue</b>	17,369.1	37,707.3	35,001.3	6,178.0	43,925.7	33,002.1	79.0	58,812.0
c.1 Dividend and Profit	1,020.1	3,496.9	3,490.0	0.0	3,471.8	1,747.7	0.0	1,909.4
c.2 Interest	537.5	8,316.9	5,309.2	0.1	1,906.9	8,717.3	-6.6	8,067.6
c.3 Administrative Fees and Charges	2,783.3	8,886.7	8,735.4	1.9	2,377.6	6,513.2	0.1	2,038.8
c.4 Fines Penalties and Forfeiture	685.7	288.9	254.2	0.8	603.3	494.8	0.0	893.9
c.5 Receipts for Services Rendered	4,588.0	7,273.9	7,690.7	1,340.1	4,322.0	4,965.5	5.8	3,267.3
c.6 Rents Leases and Recoveries	229.6	630.3	499.4	3.4	494.8	576.2	0.0	698.5
c.7 Tolls and Levies	431.9	686.1	654.7	0.0	680.0	810.1	0.0	791.7
c.8 Non-Commercial Sales	1,846.8	2,614.3	2,437.9	460.2	1,794.2	2,796.5	1.7	1,873.7
c.9 Other Non-Tax Revenue and Receipts	5,144.3	5,260.7	5,803.2	4,358.2	28,089.5	6,037.9	78.0	39,025.3
c.10 Capital Revenue	101.9	252.5	126.7	13.4	185.6	342.8	0.0	245.9
<b>Total Revenue (a+b+c)</b>	238,656.7	377,808.3	348,070.1	7,355.9	265,907.1	377,999.4	85.6	328,601.7
d. Tax-GDP Ratio (base 2005-06)	9.83	13.38	12.31	0.05	8.73	11.95	0.00	9.35
e. Revenue-GDP ratio (base 2005-06)	10.60	14.86	13.69	0.29	10.46	13.10	0.00	11.39

#### 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 June/Actual FY20 up to June)*100	(Actual FY21 up to June/ Budget FY21)*100
1	2	3	4	5	6	7
<b>Tax Revenue (a+b)</b>	92.1	155.4	110.2	83.5	121.5	78.2

<b>a. NBR</b>	92.3	152.8	109.8	81.2	122.1	80.0
<b>a.1 Income</b>	90.3	137.8	101.0	28.4	115.8	84.0
<b>a.2 VAT</b>	89.3	154.4	113.9	30.5	127.5	82.6
<b>a.3 Import</b>	97.9	177.7	122.7	12.2	118.6	66.7
<b>a.4 Export</b>	92.3	159.4	112.2	8.9	133.2	83.6
<b>a.4 Excise</b>	92.3	71.6	112.2	0.0	0.8	1.1
<b>a.5 Sup</b>	238.7	160.5	69.0	0.9	108.4	67.6
<b>a.6 Other Taxes</b>	92.3	162.2	98.9	0.4	55.8	34.4
<b>b. Non-NBR</b>	86.7	252.3	119.4	2.2	99.6	39.5
<b>b.1 Narcotics &amp; Liquor</b>	99.0	162.5	110.9	0.0	107.1	65.9
<b>b.2 Vehicles</b>	52.3	50.8	106.3	0.6	95.9	188.6
<b>b.3 Land Revenue</b>	100.0	250.3	119.2	0.3	137.6	55.0
<b>b.4 Stamp Duty</b>	88.7	393.4	121.0	1.1	96.6	24.5
<b>b.5 Surcharge</b>						
<b>c. Non-tax Revenue</b>	92.8	75.1	94.3	16.5	133.9	178.2
<b>c.1 Dividend and Profit</b>	99.8	50.3	50.1	1.3	55.0	109.3
<b>c.2 Interest</b>	63.8	457.1	164.2	0.7	423.1	92.5
<b>c.3 Administrative Fees and Charges</b>	98.3	273.9	74.6	0.9	85.7	31.3
<b>c.4 Fines Penalties and Forfeiture</b>	88.0	82.0	194.7	0.2	148.2	180.7
<b>c.5 Receipts for Services Rendered</b>	105.7	114.9	64.6	1.6	75.6	65.8
<b>c.6 Rents Leases and Recoveries</b>	79.2	116.4	115.4	0.2	141.2	121.2
<b>c.7 Tolls and Levies</b>	95.4	119.1	123.7	0.3	116.4	97.7
<b>c.8 Non-Commercial Sales</b>	93.3	155.9	114.7	0.7	104.4	67.0
<b>c.9 Other Non-Tax Revenue and Receipts</b>	110.3	21.5	104.0	10.6	138.9	646.3
<b>c.10 Capital Revenue</b>	50.2	184.7	270.5	0.1	132.5	71.7
<b>Total Revenue (a+b+c)</b>	92.1	142.2	108.6	100.0	123.6	86.9

**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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