

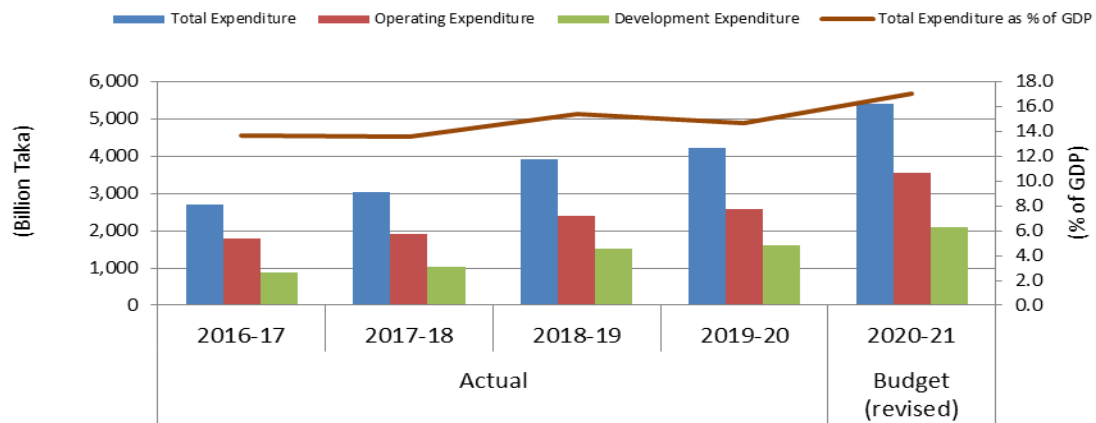


Monthly Report on Fiscal Position

May 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 May, 2021 in the current fiscal year (FY 21) is 63.8 percent of the operating budget estimates. Actual development expenditure during the same period is 40.81 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 May 2021, 72.9 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 66.6 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 May 2021, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 1.34 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 May)	Actual 21 (Up to May) as % of Budget FY21
GPS	83,467	67,027	31,517	12.3	47.0	100,665	120.6	150.2	319.4	42,068	41.8
LGRD	5,259	5,262	4,677	1.8	88.9	5,899	112.2	112.1	126.1	4,644	78.7
Defense	30,621	31,100	36,104	14.1	116.1	32,755	107.0	105.3	90.7	24,454	74.7
POS	23,397	23,745	21,457	8.4	90.4	25,023	106.9	105.4	116.6	17,671	70.6
Edu	41,224	40,724	38,379	15.0	94.2	44,079	106.9	108.2	114.9	36,003	81.7
Health	13,465	14,431	11,299	4.4	78.3	16,747	124.4	116.0	148.2	10,669	63.7
SSW	23,677	24,185	19,664	7.7	81.3	24,950	105.4	103.2	126.9	12,638	50.7
Housing	1,626	1,613	1,399	0.5	86.7	1,744	107.2	108.1	124.6	912	52.3
RCRA	2,557	2,644	2,444	1.0	92.5	2,649	103.6	100.2	108.4	1,614	60.9
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	72	60.6
Agri	17,004	16,168	13,994	5.5	86.6	18,113	106.5	112.0	129.4	9,236	51.0
IES	1,168	1,153	1,053	0.4	91.3	1,295	110.9	112.3	123.0	996	76.9
TC (Tarns & Com)	9,613	9,457	8,459	3.3	89.4	10,341	107.6	109.3	122.2	5,012	48.5
Interest Payment	57,070	57,664	58,313	22.7	101.1	63,801	111.8	110.6	109.4	56,092	87.9
Total	310,268	295,278	256,621	100	86.9	348,180	112.2	117.9	135.7	222,078	63.8

Some of the noteworthy features are:

- For FY21, budget allocation was raised by 15 percent over the FY20 revised budget estimates and 12.2 percent over the original budget;
- Up to May 2021, spending in Interest Payment, Education, Local Government and Rural Development (LGRD), Industries and Economic Services (IES), 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;

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 May)	37.9	29.2	2.3	4.2	25.3	1.2

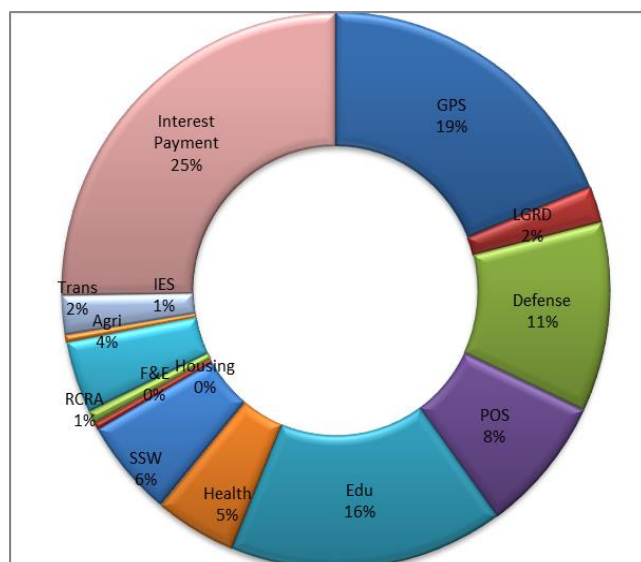
Note:

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

- Broadly in the budget for FY21, share of the administration sector has increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure in FY20;
- Till May 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 May 2021)



- As a whole, operating spending up to May 2021 amounts to 63.8 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 (19 percent), Education (16 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 May, 2021 is shown in Figure 2.

Figure 2: Operating Expenditure
(Up to May 2021)

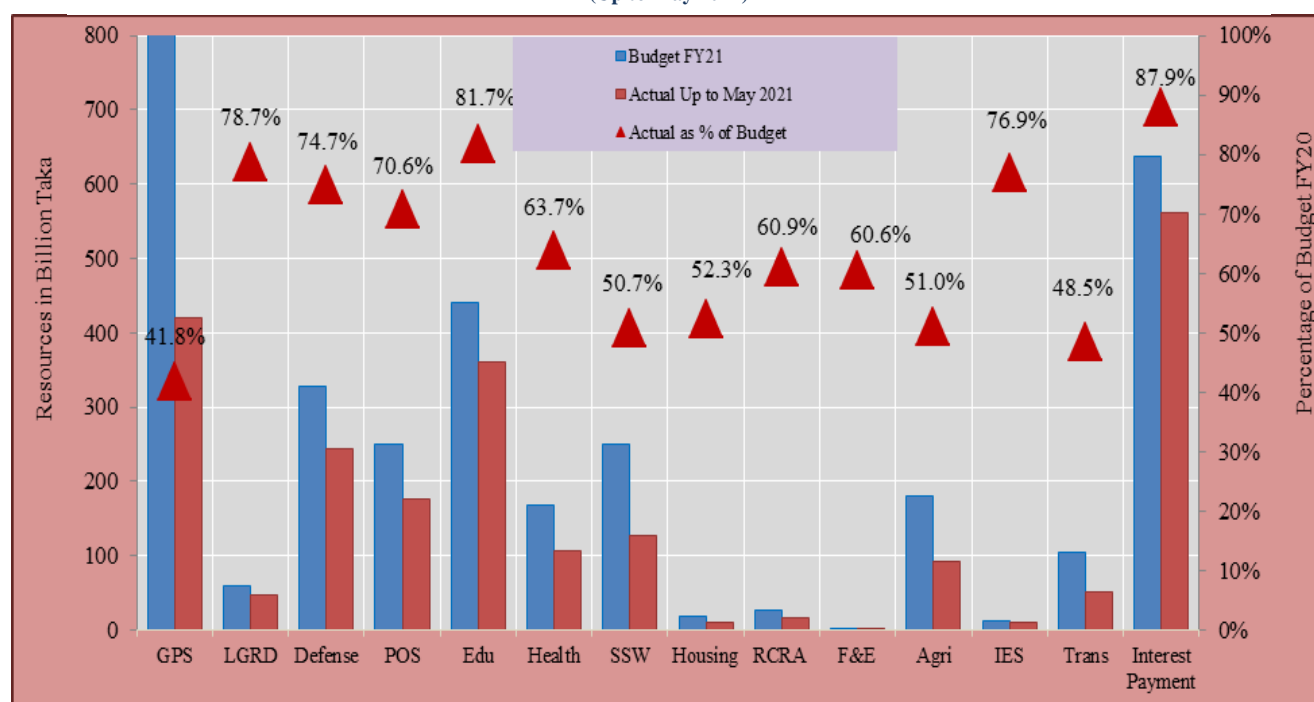


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (87.9%), Education (81.7%), LGRD (78.7%), IES (76.9%), Defence (74.7%), Public Order & Safety (70.6%), Health (63.7%), RCRA (60.9%) and F&E (60.6%) sectors have shown 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 May is 63.8 percent of the budget estimate, which was 71.57 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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

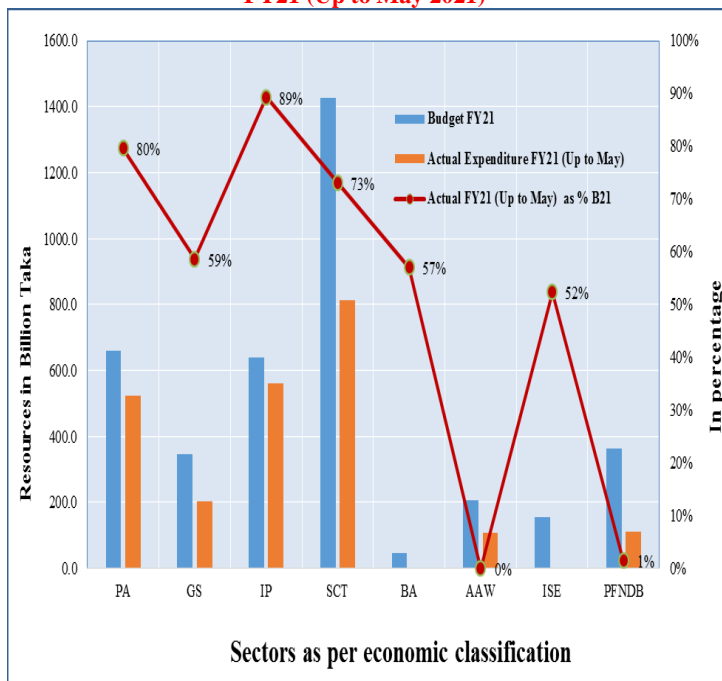
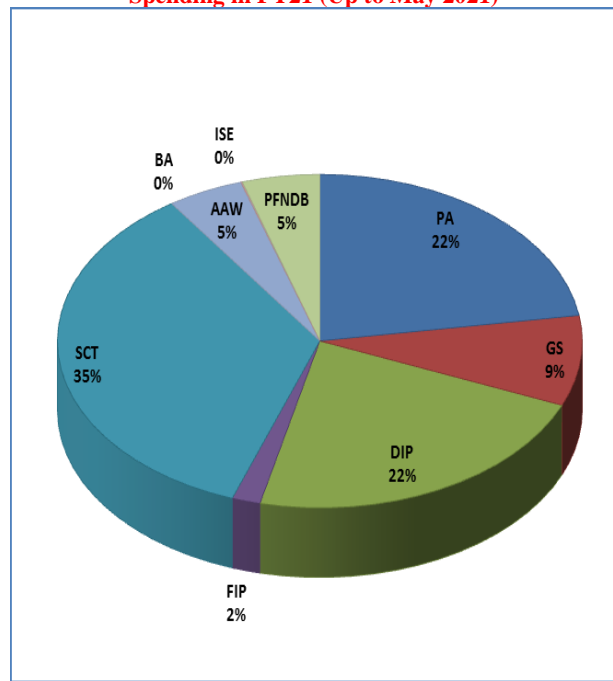


Figure 4: Share of Different Categories in Total Actual Spending in FY21 (Up to May 2021)



Up to May 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 (22%) 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 May 2021, actual expenditure is 40.81 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 42.19 percent of the budget;
- During this period, RCRA (84.86%) sector made the highest utilization of allocated resources followed by AFL (57.41%), SSW (51.92%), LGRD (49.55%), FE (48.30%), HCS (42.47%), GPS (41.05%), and IES (37.61%).
- Some of the sectors with large allocation like Defense, Public Order & Safety, Health and TC 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.

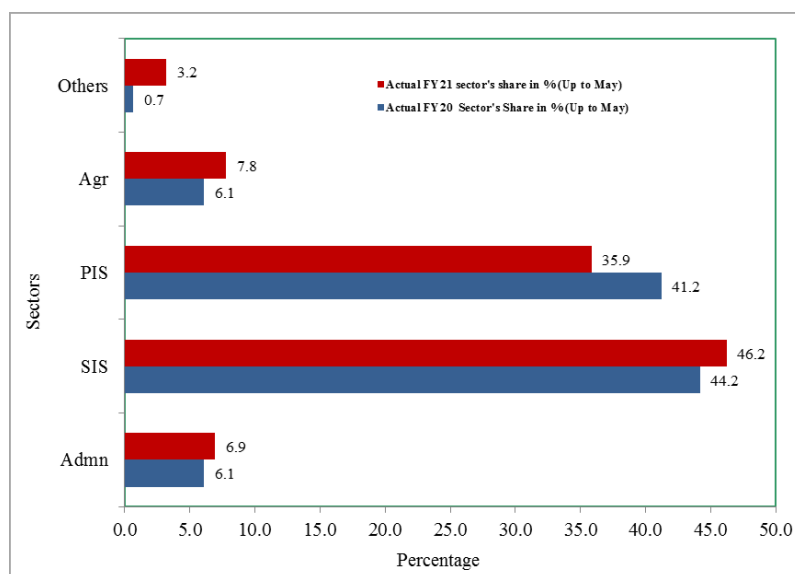
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

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 May)	Sector Share in Actual (Up to May (%))	Actual FY20 as % of Revised FY20	Budget FY21	Actual FY21 (Up to May)	Budget FY21 as % of Revised FY20	Budget FY21 as % of Actual FY20	Actual FY21 (Up to May as % of Budget FY21	Actual FY21 sector's share in % (Up to May)
GPS	13,005	13,374	7,774	4,801	5.37	58.13	12,495	5,130	93.43	160.72	41.05	5.85
LGRD	32,627	35,211	27,713	17,349	19.40	78.70	33,673	16,686	95.63	121.51	49.55	19.01
Defence	1,480	1,550	62	11	0.01	4.00	1,672	55	107.88	2696.54	3.31	0.06
POS	4,241	3,697	1,972	652	0.73	53.35	3,646	894	98.63	184.86	24.53	1.02
Edu	38,266	36,316	27,590	14,334	16.03	75.97	41,682	14,735	114.78	151.08	35.35	16.79
Health	12,267	9,261	6,234	3,293	3.68	67.31	12,500	3,491	134.97	200.51	27.93	3.98
SSW	5,781	6,259	4,430	1,955	2.19	70.78	6,650	3,452	106.25	150.12	51.92	3.93
HCS	4,977	5,833	4,097	2,608	2.92	70.23	5,193	2,206	89.04	126.77	42.47	2.51
RCRA	1,834	2,095	1,313	1,165	1.30	62.70	2,142	1,817	102.24	163.07	84.86	2.07
FE	27,930	26,049	25,271	9,022	10.09	97.01	26,640	12,868	102.27	105.42	48.30	14.66
AFL	11,347	10,849	7,983	5,433	6.07	73.58	11,868	6,813	109.39	148.67	57.41	7.76
IES	2,723	2,826	2,076	962	1.08	73.46	2,644	995	93.56	127.37	37.61	1.13
TC	55,209	49,028	45,283	27,854	31.14	92.36	54,239	18,617	110.63	119.78	34.32	21.21
Total	211,687	202,348	161,797	89,440	100.00	79.96	215,045	87,760	106.27	132.91	40.81	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 May 2021, the maximum share of spending went to Social Infrastructure (46.2 percent) followed by physical infrastructure (35.9 percent), Administration (6.9 percent) and Agriculture (7.8 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

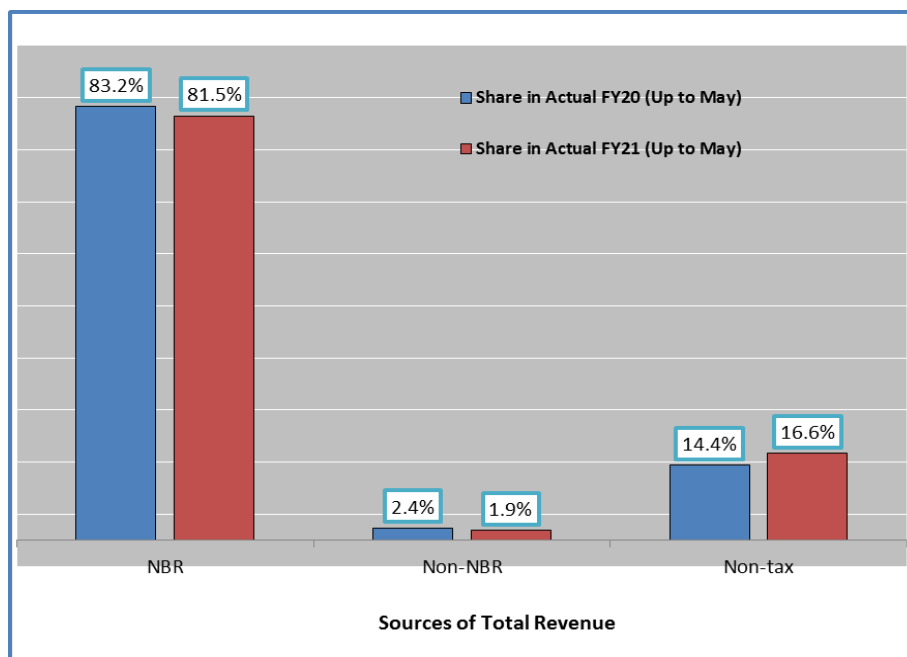
	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual
	FY20	Budget FY20	FY20	FY20 (May)	FY20 (Up to May)	FY21	FY21 (May)	FY21 (Up to May)	(Up to May) as percentage of Budget FY21
Tax Revenue (a+b)	340,101	313,069	221,981	12,934	194,159	344,997	21,941	229,684	66.6
a. NBR	325,600	300,501	216,037	12,843	188,804	329,998	21,590	224,478	68.0
a.1 Income	113,912	102,894	75,420	3,059	64,172	103,944	5,427	69,212	66.6
a.2 VAT	123,068	109,846	81,049	5,509	70,091	125,161	9,008	88,792	70.9
a.3 Import	48,153	47,136	32,530	2,736	29,846	57,815	4,110	35,760	61.9
a.4 Export duty	36,498	33,684	23,721	1,505	21,522	37,807	2,883	27,835	73.6
a.5 Excise	54	49	77	0	1	55	0	0	0.1
a.6 Supplementary Duty	2,239	5,345	2,297	20	2,254	3,686	82	2,409	65.4
a.7 Other Taxes	1,677	1,547	943	14	918	1,530	79	468	30.6
b. Non-NBR	14,501	12,567	5,944	91	5,355	14,999	351	5,207	34.7
c. Non-tax Revenue	37,707	35,001	43,925	3,324	32,697	33,002	4,642	45,871	139.0
Total Revenue (a + b + c)	377,808	348,070	265,906	16,258	226,856	377,999	26,583	275,556	72.9
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.73	0.51	7.64	11.95	0.76	7.96	-
e. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.46	0.64	8.92	13.10	0.92	9.55	-

- Total revenue collection in FY20 was 10.46 percent of GDP and 76.39 percent of the revised budget target.
- Up to May 2021, total revenue collection scaled up by 21.46 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 72.89 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).

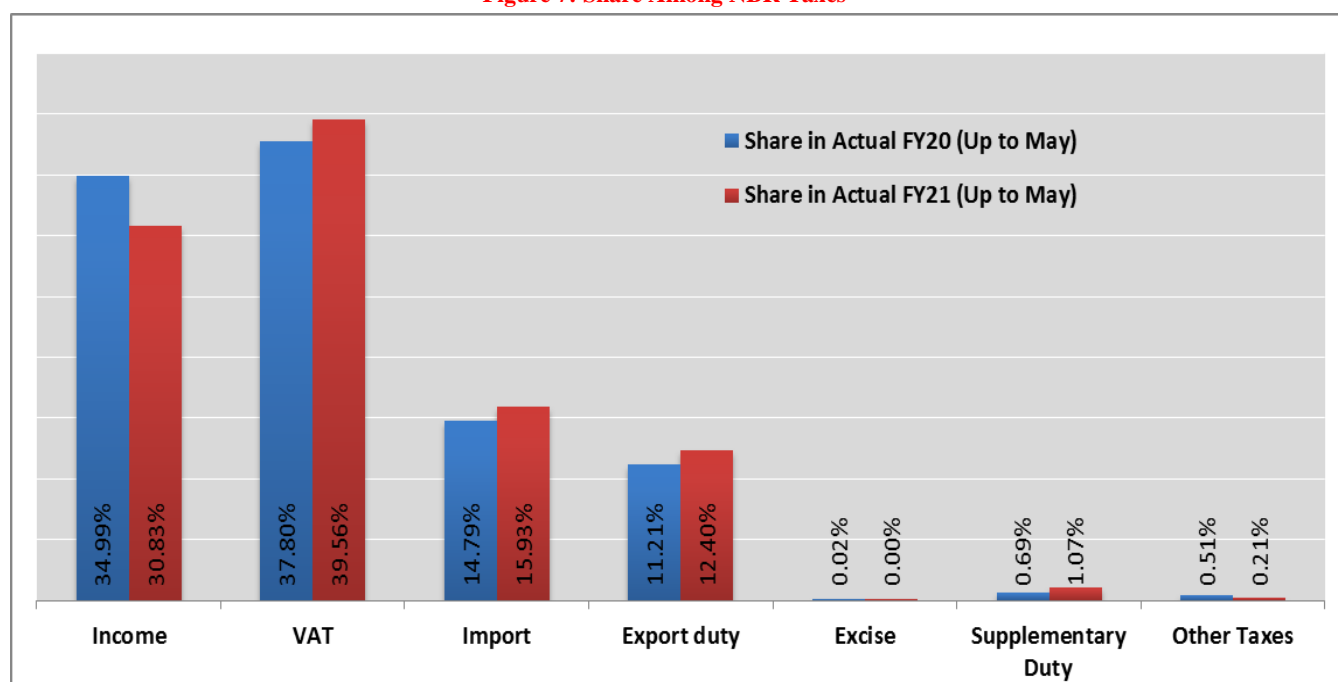
Figure 6: Sources of Revenue Collection

- Major share of the government revenue comes from NBR sources (81.5 percent up to May 2021).
- Growth rates of NBR and Non-NBR tax revenue are 18.89 percent and – 2.76 percent respectively. On the other hand, non-tax revenue collection grew by 40.29 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 66.6 and 139 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 8.9 percent higher than the revised budget of FY20 and 55.4 percent higher than the actual collection of the FY20.

- In FY21, up to May 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.56 percent was collected from VAT, 30.83 percent from Income Tax, 15.93 percent from Import Duty, 12.40 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 May	Accounts 2020-21 Up to May
	Budget	Revised	Accounts May		Budget	Revised Budget	Accounts May		
Revenues	377,811	348,069	16,258	265,909	378,002	351,534	26,583	226,857	275,558
Tax Revenue	340,104	313,070	12,934	221,982	344,999	315,999	21,941	194,159	229,685
Non-Tax Revenue	37,710	35,002	3,324	43,927	33,002	35,535	4,642	32,698	45,873
Foreign Grants	4,168	3,454	648	2,520	4,013	3,985	3	798	53
Revenue and Foreign Grants	381,980	351,523	16,906	268,429	382,014	355,519	26,586	227,655	275,611
Non-Development Expenditure	310,263	295,280	20,232	256,621	348,180	323,688	25,652	201,499	221,530
Net Outlay for Food Account Operation	308	654	229	2,278	567	2,553	1,675	7,160	6,778
Loans & Advances (Net)	937	3,294	104	1,205	4,210	4,717	-220	-3,846	-2,989
Development Expenditure	211,683	202,349	10,070	161,797	215,043	208,025	17,122	89,440	87,760
Development Program financed from Revenue Budget	1,463	1,833	228	1,619	2,522	3,239	702	1,015	1,475
Non-ADP Project	5,315	4,846	75	3,343	4,722	4,610	185	2,528	2,162
Annual Development Programme	202,721	192,921	9,638	155,380	205,145	197,643	15,962	85,363	82,436
Non-ADP FFW and Transfer	2,184	2,748	130	1,455	2,654	2,532	273	534	1,688
Total Expenditure	523,191	501,577	30,636	421,900	567,999	538,983	44,229	294,253	313,080
Overall Balance (Including Grants)	-141,211	-150,053	-13,730	-153,471	-	-183,464	-17,643	-66,598	-37,470
(In percent of GDP)	-4.89	-5.35	-0.49	-5.47	-5.86	-6.56	-0.63	-2.37	-1.34
Overall Balance (Excluding Grants)	-145,380	-153,507	-14,378	-155,991	-	-187,449	-17,646	-67,396	-37,522
(In percent of GDP)	-5.04	-5.47	-0.51	-5.56	-5.99	-6.70	-0.63	-2.40	-1.34

- 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 May, 2021 (excluding grants) witnesses a negative value which was 1.34 percent of GDP.

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

5.0 Financing

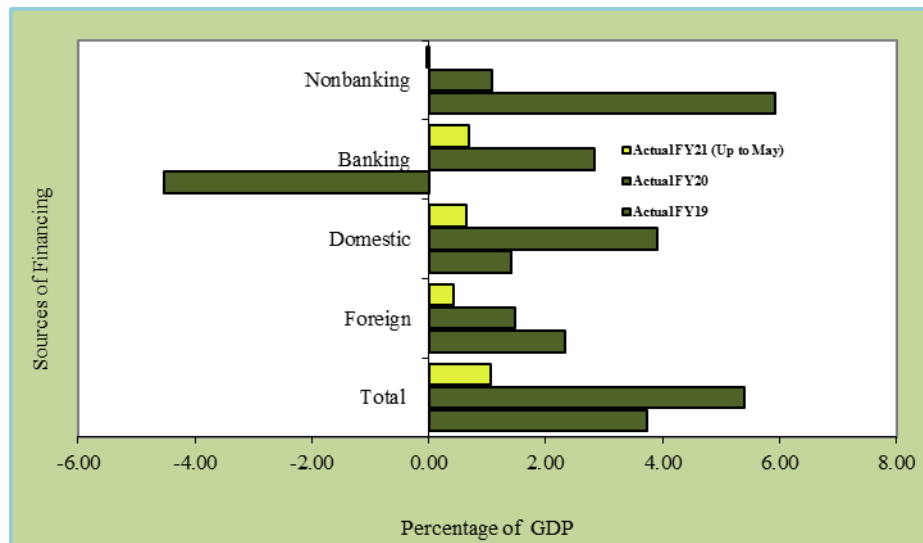
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2019-20			Accounts 2019-20	Year:2020-21			Accounts FY20 Up to May	Accounts FY21 Up to May
	Budget	Revised	Accounts May		Budget	Revised Budget	Accounts May		
1.0 Foreign Borrowing-Net	63847.8	52709.0	4419.6	4764.7	76004.0	68414.0	3335.4	41610.1	13192.5
1.1 Foreign Borrowing	75389.9	63659.0	5432.6	15576.8	88824.0	80954.0	4358.6	52928.2	24356.9
1.2 Amortization	-11542.1	-10950.0	-1013.0	-10812.0	-12820.0	-12540.0	-1023.3	-11318.1	-11164.4
2.0 Domestic Borrowing	77363.3	97345.0	9310.4	59909.2	109983.0	115052.0	14304.5	109790.0	20709.5
2.1 Borrowing from Banking System (Net)	47363.5	82421.0	8538.9	69003.7	84980.0	79749.0	8703.5	79268.4	22024.9
2.1.1 Long-Term Debt (Net)	28093.5	59986.1	9380.0	56649.5	53654.5	60749.0	5000.0	63529.5	49824.9
2.1.2 Short-Term Debt (Net)	19270.0	22434.9	-841.1	12354.2	31325.5	19000.0	3703.5	15738.8	-27800.0
2.2 Non-Bank Borrowing (Net)	29999.8	14924.0	771.5	-9094.5	25003.0	35303.0	5601.1	30521.7	-1315.4
2.2.1 National Savings Schemes (Net)	27000.0	11924.0	453.3	11565.5	20000.0	30302.0	2776.7	15139.3	38245.4
2.2.2 Others	2999.8	3000.0	318.1	-20660.0	5003.0	5001.0	2824.3	15382.4	-39560.9
Total - Financing:	141211.1	150054.0	13730.0	64674.0	185987.0	183466.0	17639.9	0.0	33902.0
GDP (2005-06)	2,885,872	2,805,700	2,805,700	2,805,700	3,171,800	2,796,378	2,796,378	2,805,700	2,796,378
(In percent of GDP) (2005-06 base):	4.89	5.35	0.49	2.31	5.86	6.56	0.63	0.0	1.21

Figure 8: Sources of Financing Deficit



For FY21, up to May, 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 (May)	Actual FY20 Up to May, 2019	Actual FY2020	Budget FY21	Actual FY21 (May)	Actual FY21 (Up to May)
General Public Services	83,467	67,027	2,826	24,984	31,517	100,665	5,174	42,068
LGRD	5,259	5,262	522	3,482	4,677	5,899	592	4,644
Defence	30,621	31,100	1,579	24,919	36,104	32,755	3,668	24,454
Public Order and safety	23,397	23,745	2,121	16,922	21,457	25,023	1,914	17,671
Education & technology	41,224	40,724	3,402	33,970	38,379	44,079	3,124	36,003
Health	13,465	14,431	1,172	8,860	11,299	16,747	1,136	10,669
Social Security and Welfare	23,677	24,185	1,038	12,458	19,664	24,950	3,302	12,638
Housing	1,626	1,613	98	841	1,399	1,744	108	912
Recreation, Culture and Religious Affairs	2,557	2,644	267	2,059	2,444	2,649	190	1,614
Fuel and Energy	120	105	1,092	7,831	7,861	119	6	72
Agriculture	17,004	16,168	1,776	11,013	13,994	18,113	501	9,236
Industrial & Economic Services	1,168	1,153	83	906	1,053	1,295	78	996
Transport and Communication	9,613	9,457	595	6,140	8,459	10,341	844	5,012
Interest	57,070	57,664	3,661	47,112	58,313	63,801	5,014	56,092
Total – Operating Revenue Expenditure	310,268	295,278	20,232	201,499	256,621	348,180	25,652	222,078

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 (May)	Actual FY20 (Up to May)	Actual FY20	Budget FY21	Actual FY21 (May)	Actual FY21 (Up to May)	Actual FY21 (Up to May) as % Budget FY21
Sub-total = GPS	83,467	67,027	2,826	24,984	31,517	100,665	5,174	42,068	41.8
Office of the President	24	24	2	18	19	27	2	17	62.5
Parliament	327	315	18	184	215	332	19	178	53.6
Prime Minister's Office	564	628	406	756	1,058	621	55	476	76.6
Cabinet Division	174	232	11	64	87	240	5	59	24.4

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (May)	Actual FY20 (Up to May)	Actual FY20	Budget FY21	Actual FY21 (May)	Actual FY21 (Up to May)	Actual FY21 (Up to May) as % Budget FY21
Election Commission	779	573	38	358	494	1,095	36	341	31.1
Ministry of Public Administration	2,469	2,475	216	1,491	1,812	2,774	186	1,453	52.4
Public Service Commission	68	68	3	48	59	78	3	44	56.3
Finance Division	74,511	58,145	1,928	20,058	24,917	90,544	4,723	35,764	39.5
Internal Resources Division	2,301	2,301	101	907	1,403	2,637	85	1,066	40.4
Financial Institutions Division	139	109	5	74	89	105	14	1,938	1,851.4
Economic Relations Division	244	291	4	47	222	293	11	241	82.3
Planning Division/2	88	85	7	66	73	90	8	63	69.5
Implementation, Monitoring and Evaluation Division	54	50	5	23	44	56	2	18	33.1
Statistics and Informatics Division	225	219	17	139	169	259	12	134	51.5
Ministry of Foreign Affairs	1,499	1,512	65	752	854	1,514	12	277	18.3
Sub-total = LGRD	4,322	4,317	493	2,949	3,755	4,881	486	3,762	77.1
Local Government Division	584	592	23	500	571	648	101	842	129.9
Rural Development and Co-operatives Division	353	354	6	33	351	371	5	40	10.9
Ministry of Chittagong Hill Tracts Affairs	30,621	31,100	1,579	24,919	36,104	32,755	3,668	24,454	74.7
Sub-total = Defence	29,284	29,659	1,487	23,940	34,744	31,274	3,561	23,325	74.6
Ministry of Defence - Defence Services	1,298	1,310	90	960	1,323	1,440	105	1,109	77.0
Ministry of Defence - Others Services	38	131	2	20	37	41	2	20	49.4
Armed Forces Division	23,397	23,745	2,121	16,922	21,457	25,023	1,914	17,671	70.6
Sub-total=POS	195	199	14	136	181	223	13	141	63.2
Supreme Court	1,196	1,198	106	857	998	1,363	81	908	66.6
Law and Justice Division	19,757	20,137	1,827	14,439	18,367	20,765	1,499	14,940	72.0
Public Security Division	29	31	4	24	27	34	1	23	66.6
Legislative and Parliamentary Affairs Division	110	113	6	84	102	125	5	68	54.1
Anti Corruption Commission	2,109	2,066	164	1,382	1,783	2,513	314	1,590	63.3
Security Services Division	41,224	40,724	3,402	33,970	38,379	44,079	3,124	36,003	81.7
Sub-total = Edu	14,772	14,685	1,581	12,538	14,162	15,536	1,220	13,128	84.5
Ministry of Primary and Mass Education	19,695	19,250	1,254	16,533	18,398	21,252	1,249	17,455	82.1
Secondary and Higher Education Division	530	530	56	495	516	557	117	515	92.5
Ministry of Science and Technology	285	305	85	216	257	366	93	248	67.9
Information and Communication Technology Division	5,941	5,952	427	4,189	5,045	6,368	446	4,657	73.1
Technical and Madrasah Education Division	13,465	14,431	1,172	8,860	11,299	16,747	1,136	10,669	63.7
Sub-total = Health	10,008	10,944	870	6,393	8,480	12,830	851	8,135	63.4

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (May)	Actual FY20 (Up to May)	Actual FY20	Budget FY21	Actual FY21 (May)	Actual FY21 (Up to May)	Actual FY21 (Up to May) as % Budget FY21
Health Services Division	3,458	3,488	302	2,466	2,819	3,917	286	2,534	64.7
Medical Education and Family Welfare Division	23,677	24,185	1,038	12,458	19,664	24,950	3,302	12,638	50.7
Sub-total = SSW	6,555	6,633	372	6,014	6,480	7,519	1,956	4,730	62.9
Ministry of Social Welfare	3,101	3,125	71	759	1,248	3,183	161	920	28.9
Ministry of Women and Children Affairs	3,614	4,046	1	29	3,904	4,883	10	40	0.8
Ministry of Food	6,418	6,449	147	2,060	4,279	5,345	538	3,559	66.6
Ministry of Disaster Management and Relief	3,989	3,933	448	3,596	3,752	4,020	637	3,389	84.3
Ministry of Liberation Affairs	1,626	1,613	98	841	1,399	1,744	108	912	52.3
Sub-total = HCS	1,626	1,613	98	841	1,399	1,744	108	912	52.3
Ministry of Housing and Public Works	2,557	2,644	267	2,059	2,444	2,649	190	1,614	60.9
Sub-total = RCRA	704	745	62	553	670	777	40	568	73.1
Ministry of Information	315	322	60	261	304	358	36	255	71.1
Ministry of Cultural Affairs	263	276	34	187	238	268	33	132	49.4
Ministry of Religious Affairs	1,274	1,301	110	1,058	1,232	1,245	81	659	52.9
Ministry of Youth and Sports	120	105	1,092	7,831	7,861	119	6	72	60.6
Sub-total = FE	70	63	5	1,540	1,548	69	4	42	60.2
Energy and Mineral Resources Division	50	42	1,087	6,292	6,313	49	2	30	61.0
Power Division	17,004	16,168	1,776	11,013	13,994	18,113	501	9,236	51.0
Sub-total = Agr	12,119	11,087	1,072	7,354	9,812	12,893	163	5,868	45.5
Ministry of Agriculture/3	1,297	1,503	113	825	961	1,581	107	837	53.0
Ministry of Fisheries and Livestock	820	816	49	368	625	648	92	454	70.0
Ministry of Environment and Forest	1,092	1,092	99	812	936	1,171	100	858	73.3
Ministry of Land	1,676	1,671	443	1,654	1,661	1,820	40	1,218	66.9
Ministry of Water Resources	1,168	1,153	83	906	1,053	1,295	78	996	76.9
Sub-total = IES	219	213	22	142	167	253	15	116	45.9
Ministry of Commerce	115	114	8	73	89	130	8	83	64.0
Ministry of Labour and Employment	338	336	3	319	325	381	18	467	122.7
Ministry of Industries	296	296	23	217	251	325	17	185	56.7
Ministry of Expatriates' Welfare and Overseas Employment	199	194	26	155	221	206	20	145	70.5
Ministry of Textiles and Jute	9,613	9,457	595	6,140	8,459	10,341	844	5,012	48.5
Sub-total = TC	4,111	4,089	321	2,237	3,384	4,616	608	3,366	72.9
Road Transport and Highways Division	3,664	3,540	180	2,341	3,279	3,835	1	10	0.3
Ministry of Railways	719	724	5	615	697	734	143	657	89.4
Ministry of Shipping	51	52	1	27	49	55	7	42	76.4

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (May)	Actual FY20 (Up to May)	Actual FY20	Budget FY21	Actual FY21 (May)	Actual FY21 (Up to May)	Actual FY21 (Up to May) as % Budget FY21
Ministry of Civil Aviation and Tourism	1,064	1,049	88	917	1,048	1,096	85	935	85.3
Posts and Telecommunications Division	3	4	0	2	3	6	0	2	39.0
Bridges Division	4,322	4,317	493	2,949	3,755	4,881	486	3,762	77.1
Sub-total = Interest	57,070	57,664	3,661	47,112	58,313	63,801	5,014	56,092	87.9
Domestic	52,797	52,796	3,283	42,954	53,995	58,253	4,875	52,034	89.3
Foreign	4,273	4,868	378	4,158	4,318	5,548	139	4,058	73.1
Total Operating Revenue Expenditure	310,268	295,278	20,232	201,499	256,621	348,180	25,652	222,078	63.8

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to May)	Budget FY21 (crore taka)	Actual FY21 Up to May (crore taka)	Actual FY21 (Up to May) As % of Budget FY19	Actual FY21 (Up to May) as % of Budget FY21
Pay and Allowances	60,109	61,108	56,904	50,807	65,860	52,462	84.5	79.7
Pay of Officers	8,254	9,106	7,847	7,078	10,486	7,886	85.8	75.2
Pay of Establishment	23,755	23,460	22,688	20,105	24,756	20,418	84.6	82.5
Allowances	28,100	28,543	26,369	23,623	30,618	24,158	84.1	78.9
Goods and Services	31,828	32,435	28,988	18,980	34,744	20,361	59.6	58.6
Supplies and Services	23,759	24,298	20,395	13,757	25,502	14,658	57.9	57.5
Repairs Maintenance and Rehabilitation	8,069	8,137	8,592	5,223	9,242	5,703	64.7	61.7
Interest Payments	57,068	57,663	58,313	47,112	63,799	56,092	82.6	87.9
Domestic	52,795	52,795	53,995	42,954	58,251	52,034	81.4	89.3
Foreign	4,273	4,868	4,318	4,158	5,548	4,058	97.3	73.1
Subsidies and Incentives and Current Transfers	124,251	122,083	91,927	72,817	142,751	81,488	58.6	57.1
Subsidies	33,457	31,981	29,233	19,532	38,648	14,956	58.4	38.7
Grants in Aid	50,699	51,500	43,446	37,730	63,195	40,082	74.4	63.4
Pensions and Gratuities	27,117	27,088	16,157	14,275	27,637	15,672	52.6	56.7
Others	2,593	1,129	758	327	2,886	1,792	12.6	62.1
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	189,716	311,690	210,403	68.3	67.5
Acquisition of Assets and Works (B)	17,846	18,829	20,080	10,772	20,797	10,899	60.4	52.4
Acquisition of Assets	16,716	17,756	19,216	10,306	19,403	10,202	61.7	52.6
Acquisition of Land	1,130	1,073	863	466	1,394	697	41.2	50.0
Total - Augmented Operating Recurrent Expenditure (A+B):	295,780	293,735	256,212	200,487	332,488	221,302	67.8	66.6

Investments in Shares and Equities (C)	14,482	1,499	409	249	15,648	228	1.7	1.5
Share Capital	14,482	1,499	409	249	15,648	228	1.7	1.5
Total - Operating Capital Expenditure (B+C)	32,328	20,328	20,489	11,021	36,445	11,127	34.1	30.5
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C) :	310,262	295,234	256,621	200,736	348,136	221,530	64.7	63.6

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	(May)	(Up to May)	Actual	Budget	Actual FY21	Actual	FY21	FY21
					FY20	FY21	(May)	FY21	(up to May) as % of Revised Budget	(Up to May) as % Budget
								(Up to May)	FY20	FY20
Sub-total = GPS	13,004.64	13,374.13	238.03	4,800.65	7,774.09	12,494.85	698.52	5,129.68	35.90	41.05
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	109.49	763.32	2,193.94	3,217.18	271.67	1,846.34	24.51	57.39
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	4.58	1,153.47	1,396.45	621.57	160.32	557.80	70.07	89.74
Ministry of Public Administration	394.00	304.63	6.93	119.12	213.60	518.29	20.12	177.96	39.10	34.34
Public Service Commission	34.43	52.53	0.12	7.63	31.54	26.73	0.08	8.94	14.53	33.45
Finance Division	3,326.37	2,809.72	3.02	1,073.08	1,424.33	3,809.77	14.41	1,108.06	38.19	29.08
Internal Resources Division (IRD)	597.82	230.52	0.19	9.86	35.05	456.40	3.82	18.05	4.28	3.95
Financial Institutions Division	2,902.59	2,853.85	74.59	1,531.16	2,042.07	2,274.29	188.63	1,271.32	53.65	55.90
Economic Relations Division	66.08	81.88	1.01	38.63	70.79	57.48	0.76	12.18	47.17	21.19
Planning Division/2	1,143.31	1,526.37	9.56	30.91	47.31	1,157.90	15.62	53.28	2.03	4.60
Implementation Monitoring and Evaluation Division	95.18	152.56	0.84	2.44	71.81	92.57	0.03	1.59	1.60	1.72
Statistics and Informatics Division	150.03	446.89	26.61	52.74	172.75	124.46	12.98	52.70	11.80	42.34
Ministry of Foreign Affairs	121.47	84.65	1.10	10.39	25.55	118.82	10.08	21.23	12.27	17.87
Sub-total = LGRD	32,626.77	35,211.40	2,760.27	17,348.98	27,712.51	33,673.49	3,726.53	16,685.82	49.27	49.55
Local Government Division	29,920.66	32,732.07	2,714.71	15,808.33	25,604.92	31,221.32	3,105.22	15,032.00	48.30	48.15
Rural Development and Co-operatives Division	1,864.78	1,637.16	45.56	1,076.71	1,293.37	1,587.72	534.96	1,263.53	65.77	79.58
Ministry of Chittagong Hill Tracts Affairs	841.33	842.17	0.00	463.94	814.22	864.45	86.34	390.28	55.09	45.15
Sub-total = Defence	1,479.94	1,550.34	0.60	10.76	62.02	1,672.47	32.73	55.34	0.69	3.31
Ministry of Defence - Defence Services	1,479.94	1,550.34	0.60	10.76	62.02	1,672.47	32.73	55.34	0.69	3.31
Sub-total=POS	4,241.32	3,696.75	73.96	652.06	1,972.32	3,646.13	165.98	894.25	17.64	24.53
Law and Justice Division	453.50	435.00	12.38	109.03	228.82	375.67	16.15	103.12	25.07	27.45
Public Security Division	2,166.45	2,080.31	41.83	366.46	1,005.44	1,895.23	130.43	462.36	17.62	24.40
Legislative and Parliamentary Affairs Division	6.45	2.84	0.00	0.91	1.90	5.71	0.29	3.58	32.00	62.67
Anti Corruption Commission	30.17	9.72	0.00	2.06	4.46	24.56	0.02	4.21	21.15	17.15
Security Services Division	1,584.75	1,168.88	19.75	173.60	731.70	1,344.96	19.09	320.97	14.85	23.86

Sub-total = Edu	38,265.59	36,316.02	2,580.02	14,334.22	27,589.54	41,682.34	3,021.02	14,735.38	39.47	35.35
Ministry of Primary and Mass Education	9,270.00	9,016.24	1,099.02	3,723.44	6,298.86	9,403.55	565.36	4,002.56	41.30	42.56
Secondary and Higher Education Division	9,928.67	9,149.51	1,240.77	5,993.60	7,471.43	11,865.23	1,867.07	6,745.75	65.51	56.85
Ministry of Science and Technology	15,908.47	15,908.47	17.13	3,425.99	12,164.05	17,388.94	365.81	2,636.23	21.54	15.16
Information and Communication Technology Division	1,645.30	887.01	8.30	533.11	652.45	1,048.63	15.36	418.32	60.10	39.89
Technical and Madrasah Education Division	1,513.15	1,354.79	214.80	658.08	1,002.74	1,975.99	207.41	932.51	48.57	47.19
Sub-total = Health	12,266.82	9,260.85	499.44	3,293.04	6,233.82	12,499.58	562.41	3,491.02	35.56	27.93
Health Services Division	9,936.80	7,667.39	389.19	2,837.24	5,331.41	10,053.86	488.61	2,707.76	37.00	26.93
Medical Education and Family Welfare Division	2,330.02	1,593.46	110.26	455.80	902.41	2,445.72	73.80	783.26	28.60	32.03
Sub-total = SSW	5,780.74	6,258.54	204.27	1,955.49	4,429.70	6,649.67	604.84	3,452.43	31.25	51.92
Ministry of Social Welfare	325.95	261.41	14.58	129.89	191.33	402.01	36.57	173.55	49.69	43.17
Ministry of Women and Children Affairs	647.80	664.15	36.36	286.58	360.90	676.29	19.90	200.94	43.15	29.71
Ministry of Food	888.84	463.97	0.06	151.62	216.04	595.00	53.29	169.76	32.68	28.53
Ministry of Disaster Management and Relief	3,453.84	4,654.23	135.69	1,278.36	3,478.74	4,491.37	471.96	2,796.86	27.47	62.27
Ministry of Liberation Affairs	464.31	214.78	17.57	109.04	182.69	485.00	23.12	111.32	50.77	22.95
Sub-total = HCS	4,977.01	5,832.68	371.70	2,608.24	4,096.53	5,193.22	50.43	2,205.59	44.72	42.47
Ministry of Housing and Public Works	4,977.01	5,832.68	371.70	2,608.24	4,096.53	5,193.22	50.43	2,205.59	44.72	42.47
Sub-total = RCRA	1,834.05	2,094.72	294.48	1,164.55	1,313.33	2,141.70	511.11	1,817.49	55.59	84.86
Ministry of Information	285.26	171.25	8.17	61.74	83.79	262.56	6.28	53.97	36.05	20.55
Ministry of Cultural Affairs	260.17	178.72	6.59	85.48	117.27	220.86	23.57	105.73	47.83	47.87
Ministry of Religious Affairs	1,074.47	1,589.46	279.32	941.30	999.00	1,424.99	468.77	1,556.70	59.22	109.24
Ministry of Youth and Sports	214.15	155.29	0.40	76.03	113.28	233.29	12.49	101.09	48.96	43.33
Sub-total = FE	27,930.29	26,048.85	94.00	9,022.18	25,270.90	26,639.55	4,083.79	12,867.87	34.64	48.30
Energy and Mineral Resources Division	1,915.85	2,417.07	0.00	491.33	2,123.66	1,835.62	19.28	496.71	20.33	27.06
Power Division	26,014.44	23,631.78	94.00	8,530.84	23,147.24	24,803.93	4,064.50	12,371.16	36.10	49.88
Sub-total = Agr	11,347.32	10,849.46	1,102.88	5,433.04	7,982.71	11,868.17	1,701.48	6,813.27	50.08	57.41
Ministry of Agriculture/3	1,930.38	1,865.53	104.09	840.88	1,721.36	2,543.98	255.48	1,385.04	45.07	54.44
Ministry of Fisheries and Livestock	1,634.90	1,028.47	81.83	388.22	801.18	1,611.80	125.98	481.61	37.75	29.88
Ministry of Environment and Forest	676.02	260.47	6.17	49.46	202.99	598.74	19.77	134.45	18.99	22.46
Ministry of Land	849.39	596.41	35.62	149.73	314.93	844.23	29.32	203.64	25.11	24.12
Ministry of Water Resources	6,256.63	7,098.58	875.17	4,004.75	4,942.24	6,269.42	1,270.94	4,608.53	56.42	73.51
Sub-total = IES	2,723.24	2,826.02	34.97	962.22	2,075.99	2,644.13	208.10	994.52	34.05	37.61
Ministry of Commerce	412.48	206.43	0.27	21.70	135.71	365.41	3.08	44.28	10.51	12.12
Ministry of Labour and Employment	198.20	253.48	2.16	55.10	206.81	220.42	2.45	44.66	21.74	20.26
Ministry of Industries	1,217.59	1,419.73	11.23	622.40	1,229.95	1,233.58	77.71	597.83	43.84	48.46
Ministry of Expatriates' Welfare and Overseas Employment	294.97	289.76	11.40	100.63	184.45	316.40	71.35	174.08	34.73	55.02
Ministry of Textiles and Jute	600.00	656.62	9.91	162.39	319.07	508.32	53.51	133.67	24.73	26.30
Sub-total = TC	55,208.87	49,028.02	1,815.32	27,854.18	45,283.11	54,239.32	1,755.50	18,617.50	56.81	34.32
Road Transport and Highways Division	25,163.36	23,959.80	1,640.93	12,945.17	20,196.19	24,825.41	1,418.27	12,436.45	54.03	50.10
Ministry of Railways	12,598.64	10,249.00	95.77	7,371.56	11,637.08	12,491.30	0.00	0.00	71.92	0.00

Ministry of Shipping	3,113.44	3,182.13	20.89	1,501.29	2,669.00	3,265.15	66.16	2,142.41	47.18	65.61
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	57.74	772.58	930.10	2,050.39	14.82	189.24	48.57	9.23
Bridges Division	8,562.02	6,681.53	0.00	5,025.62	6,681.52	7,973.83	256.25	3,355.15	75.22	42.08
Total Development Revenue Expenditure	211,686.60	202,347.78	10,069.95	89,439.62	161,796.58	215,044.62	17,122.45	87,760.17	44.20	40.81

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2019-20						Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 (May)	Actual FY20 (Up to May)	Actual FY20	Budget FY21	Actual FY201 (May)	Actual FY21 (Up to May)
Tax Revenue (a+b)	221,287.7	340,101.00	313,068.8	12,933.9	194,158.7	221,981.4	344,997.3	21,941.4	229,684.1
a. NBR	218,046.5	325,600.0	300,501.4	12,842.6	188,804.2	216,037.4	329,998.0	21,590.4	224,477.6
a.1 Income	66,930.9	113,911.5	102,893.6	3,059.0	64,172.0	75,420.0	103,944.1	5,427.2	69,212.4
a.2 VAT	84,799.8	123,067.7	109,845.8	5,509.2	70,090.8	81,048.7	125,161.1	9,008.2	88,792.2
a.3 Import	38,426.2	48,153.2	47,135.7	2,735.7	29,846.0	32,530.0	57,814.5	4,110.2	35,760.2
a.4 Export	24,282.2	36,498.1	33,684.2	1,504.8	21,522.3	23,720.9	37,807.2	2,883.2	27,834.9
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	20.0	2,254.1	2,297.0	3,685.7	82.5	2,409.4
a.6 Other Taxes	1,154.3	1,676.7	1,547.4	13.9	917.9	943.4	1,529.9	79.1	468.4
b. Non-NBR	3,241.2	14,501.0	12,567.4	91.4	5,354.5	5,944.0	14,999.3	351.1	5,206.5
b.1 Narcotics & Liquor	76.3	109.0	108.0	2.9	63.2	73.6	119.7	5.1	65.9
b.2 Vehicles	1,677.4	1,432.7	750.0	2.4	1,360.4	1,568.5	797.5	100.5	1,334.9
b.3 Land Revenue	151.5	1,400.0	1,400.0	5.2	547.6	666.6	1,668.2	40.0	741.4
b.4 Stamp Duty	613.5	11,048.0	9,798.0	23.8	2,815.7	3,012.1	11,851.0	159.2	2,574.4
b.5 Surcharge	722.5	511.3	511.4	57.0	567.7	623.1	562.9	46.3	490.0
c. Non-tax Revenue	17,369.1	37,707.3	35,001.3	3,324.2	32,697.3	43,924.8	33,002.1	4,641.5	45,871.4
c.1 Dividend and Profit	1,020.1	3,496.9	3,490.0	123.7	2,330.5	3,471.8	1,747.7	158.1	1,482.2
c.2 Interest	537.5	8,316.9	5,309.2	9.1	1,750.1	1,906.9	8,717.3	31.0	7,548.6
c.3 Administrative Fees and Charges	2,783.3	8,886.7	8,735.4	13.4	2,198.8	2,377.6	6,513.2	92.1	1,806.9
c.4 Fines Penalties and Forfeiture	685.7	288.9	254.2	35.5	552.0	603.3	494.8	63.6	784.9
c.5 Receipts for Services Rendered	4,588.0	7,273.9	7,690.7	69.7	2,785.0	4,322.0	4,965.5	122.2	2,585.1
c.6 Rents Leases and Recoveries	229.6	630.3	499.4	34.5	385.4	494.8	576.2	76.4	603.6
c.7 Tolls and Levies	431.9	686.1	654.7	79.2	619.4	680.0	810.1	56.7	703.7
c.8 Non-Commercial Sales	1,846.8	2,614.3	2,437.9	26.9	1,193.9	1,794.2	2,796.5	98.8	1,126.1
c.9 Other Non-Tax Revenue and Receipts	5,144.3	5,260.7	5,803.2	2,931.3	20,752.7	28,088.6	6,037.9	3,860.8	29,000.5
c.10 Capital Revenue	101.9	252.5	126.7	0.9	129.5	185.6	342.8	81.7	229.9
Total Revenue (a+b+c)	238,656.7	377,808.3	348,070.1	16,258.2	226,856.0	265,906.3	377,999.4	26,583.0	275,555.5
d. Tax-GDP Ratio (base 2005-06)	9.83	13.38	12.31	0.51	7.64	8.73	11.95	0.76	7.96
e. Revenue-GDP ratio (base 2005-06)	10.60	14.86	13.69	0.64	8.92	10.46	13.10	0.92	9.55

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 May/Actual FY20 up to May)*100	(Actual FY21 up to May/ Budget FY21)*100
Tax Revenue (a+b)	92.1	155.4	110.2	83.5	118.3	66.6
a. NBR	92.3	152.8	109.8	81.2	118.9	68.0
a.1 Income	90.3	137.8	101.0	28.4	107.9	66.6
a.2 VAT	89.3	154.4	113.9	30.5	126.7	70.9
a.3 Import	97.9	177.7	122.7	12.2	119.8	61.9
a.4 Export	92.3	159.4	112.2	8.9	129.3	73.6
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	106.9	65.4
a.6 Other Taxes	92.3	162.2	98.9	0.4	51.0	30.6
b. Non-NBR	86.7	252.3	119.4	2.2	97.2	34.7
b.1 Narcotics & Liquor	99.0	162.5	110.9	0.0	104.3	55.0
b.2 Vehicles	52.3	50.8	106.3	0.6	98.1	167.4
b.3 Land Revenue	100.0	250.3	119.2	0.3	135.4	44.4
b.4 Stamp Duty	88.7	393.4	121.0	1.1	91.4	21.7
b.5 Surcharge	-	-	-	-	-	-
c. Non-tax Revenue	92.8	75.1	94.3	16.5	140.3	139.0
c.1 Dividend and Profit	99.8	50.3	50.1	1.3	63.6	84.8
c.2 Interest	63.8	457.1	164.2	0.7	431.3	86.6
c.3 Administrative Fees and Charges	98.3	273.9	74.6	0.9	82.2	27.7
c.4 Fines Penalties and Forfeiture	88.0	82.0	194.7	0.2	142.2	158.6
c.5 Receipts for Services Rendered	105.7	114.9	64.6	1.6	92.8	52.1
c.6 Rents Leases and Recoveries	79.2	116.4	115.4	0.2	156.6	104.7
c.7 Tolls and Levies	95.4	119.1	123.7	0.3	113.6	86.9
c.8 Non-Commercial Sales	93.3	155.9	114.7	0.7	94.3	40.3
c.9 Other Non-Tax Revenue and Receipts	110.3	21.5	104.0	10.6	139.7	480.3
c.10 Capital Revenue	50.2	184.7	270.5	0.1	177.6	67.1
Total Revenue (a+b+c)	92.1	142.2	108.6	100.0	121.5	72.9

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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