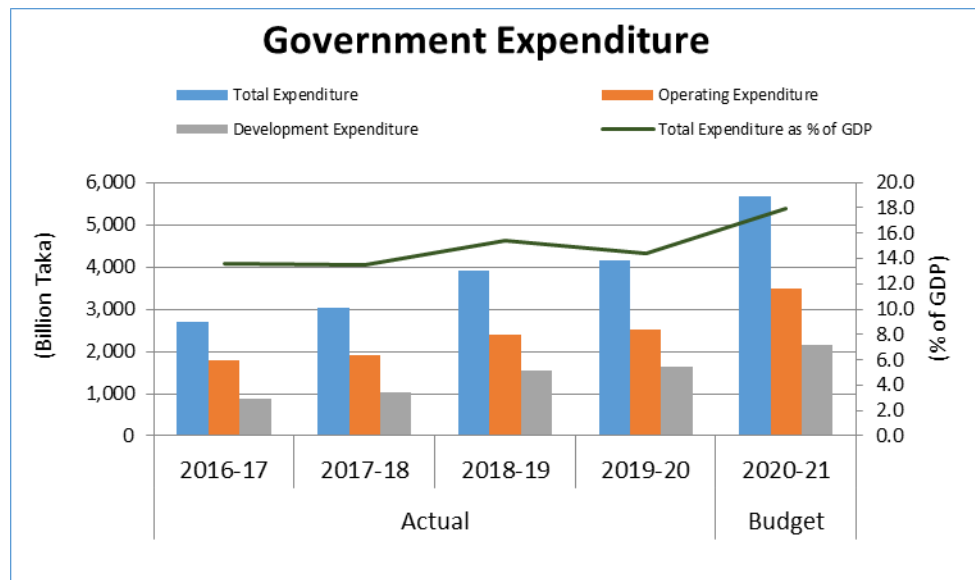




Monthly Report on Fiscal Position

September 2020

Fiscal Year 2020-21



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Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to September, 2020 in the current fiscal year (FY 21) is 14.3 percent of the operating budget estimates. Actual development expenditure during the same period is 5.9 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 September 2020, 17.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (76.4 Percent). Total NBR tax collection is 15.1 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 September 2020, in current fiscal year, overall balance (excluding grants) witnessed a positive value which was 0.08 percent of GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation& Growth

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

Table1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20					Fiscal Year 2020-21					
	Budget FY20	Revised Budget FY20	Actual Expenditure FY20	Sector's Share in Actual FY20 (in %)	Actual FY20 as % of Revised Budget FY20	Budget FY21	Budget FY21 as % of Budget FY20	Budget FY21 as % of Revised Budget FY20	Budget FY21 as % of Actual 20	Actual FY210 (Up to September)	Actual 21 (Up to September) as % of Budget FY21
GPS	83,467	67,027	31,522	12.5	47.0	100,665	120.6	150.2	319.4	10,059	10.0
LGRD	5,259	5,262	4,367	1.7	83.0	5,899	112.2	112.1	135.1	637	10.8
Defense	30,621	31,100	32,363	12.9	104.1	32,755	107.0	105.3	101.2	4,970	15.2
POS	23,397	23,745	21,443	8.5	90.3	25,023	106.9	105.4	116.7	4,304	17.2
Edu	41,224	40,724	38,378	15.3	94.2	44,079	106.9	108.2	114.9	9,279	21.1
Health	13,465	14,431	11,291	4.5	78.2	16,747	124.4	116.0	148.3	2,390	14.3
SSW	23,677	24,185	19,655	7.8	81.3	24,950	105.4	103.2	126.9	1,407	5.6
Housing	1,626	1,613	1,402	0.6	86.9	1,744	107.2	108.1	124.3	127	7.3
RCRA	2,557	2,644	2,444	1.0	92.4	2,649	103.6	100.2	108.4	349	13.2
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	19	16.2
Agri	17,004	16,168	13,998	5.6	86.6	18,113	106.5	112.0	129.4	1,335	7.4
IES	1,168	1,153	1,003	0.4	87.0	1,295	110.9	112.3	129.1	214	16.5
Trans	9,613	9,457	8,195	3.3	86.7	10,341	107.6	109.3	126.2	740	7.2
Interest Payment	57,070	57,664	57,414	22.8	99.6	63,801	111.8	110.6	111.1	14,109	22.1
Total	310,268	295,278	251,338	100	85.1	348,180	112.2	117.9	138.5	49,940	14.3

Some of the noteworthy features are:

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

- 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 September 2020, spending in Interest Payment, Education, Public order and safety (POS), Industries and Economic Services (IES), Fuel and Energy (F&E), Defence, Health were on the higher side. Sectors like General Public Services (GPS), Transport and Communication (Trans), LGRD, Recreation, Culture and Religious Affairs (RCRA), Housing and Social Security & Welfare (SSW) have lesser spending in operating spending;
- As a whole, operating spending up to September 2020 amounts to 14.3 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	33.9	29.9	6.4	5.6	22.8	1.4
Sector Share in Budget FY21	45.5	26.8	3.0	5.2	18.3	1.1
Sector share in Actual expenditure FY21 (Up to September)	38.7	27.7	1.5	2.7	28.3	1.1

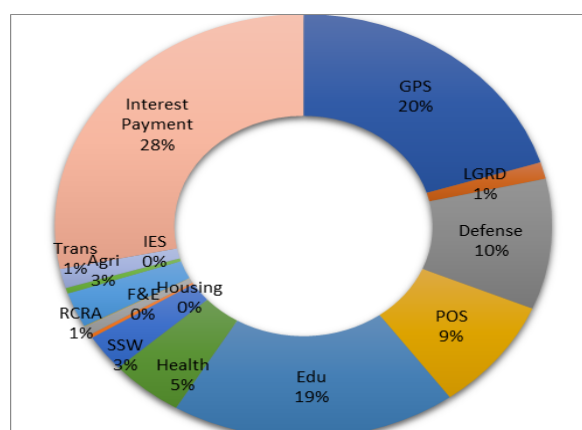
Note:

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

1.1.3 Sectors' Share in Resource Utilization

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



Total operating spending up to September, 2020 in the current fiscal year (FY21) is 14.3 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 (28 percent) followed by General Public Service (20 percent), Education (19 percent) and Defence (10 percent), Public Order & Safety (09 percent).

1.1.4 Sector-wise Utilization

Figure 2: Operating Expenditure
(Up to September 2020)

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

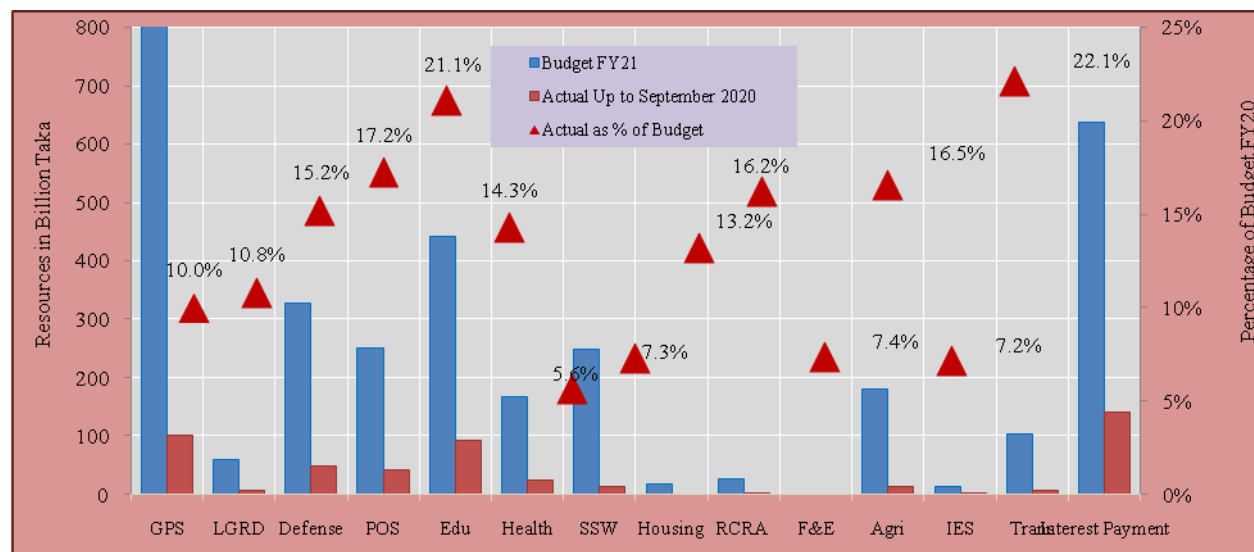


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (22.1%), Education (21.1%), Public Order & Safety (17.2%), IE&S (16.5%), Fuel & Energy (16.2%), Defence (15.2 %) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY21), actual spending (operating) up to September is 14.3 percent of the budget estimate, which was 15.49 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), (Domestic & Foreign), Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Operating Budget (**PFNDB**). Status of actual spending up to July 2020 as per economic classification is shown in **figures 3 and 4**. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (**Appendix 3**).

Figure 3: Actual Expenditure according to Economic classification FY21 (up to September 2021)

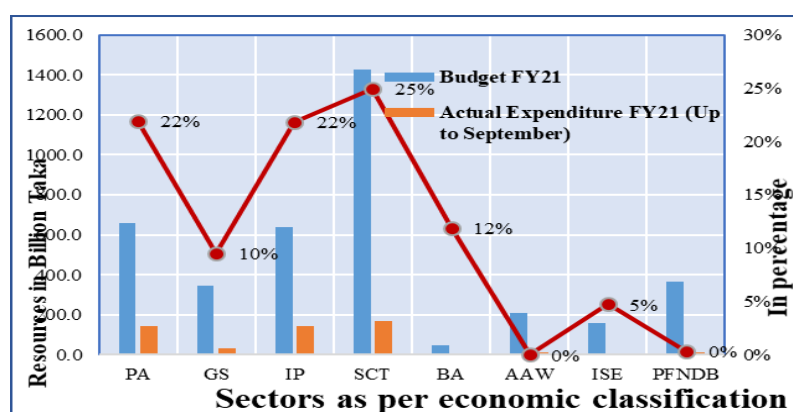
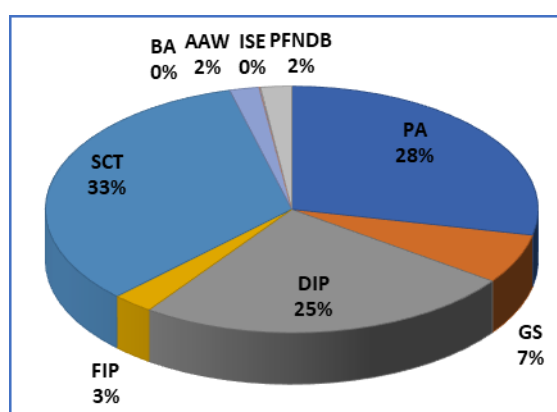


Figure 4: Share of Different Categories in Total Actual Spending in FY21 (up to September 2021)



Up to September 2021, utilization rate of total operating expenditure is 14.3 percent. For some categories, like subsidies and current transfer (33%), pay and allowances (28%) and DIP (28%) 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**.

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.

- Up to September 2020, actual expenditure is 5.90 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 8.11 percent of the budget;
- During this period, TC (30.11) sector made the highest utilization of allocated resources followed by Education (19.41), Fuel & Energy (17.15%), Agriculture, Fisheries and Livestock (9.39%) and LGRD (8.60%).
- Some of the sectors with large allocation like Defence, Public Order & Safety and Health showed a less-than-average performance.

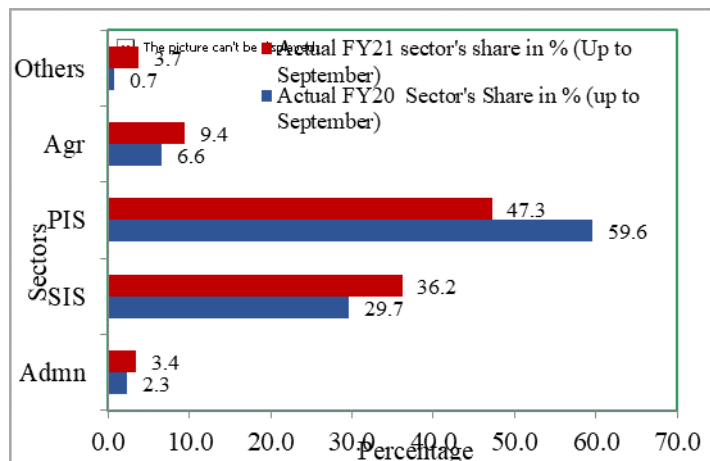
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Fiscal Year 2019-20						Fiscal Year 2020-21					
	Budget FY20	Revised FY20	Actual FY20	Actual FY20 (Up to September)	Sector's Share in Actual (up to September) (%)	Actual FY20 as % of Revised Budget FY19	Budget FY21	Actual FY21 (up to September)	Budget FY21 as % of Revised Budget FY20	Budget FY21as % of Actual FY20	Actual FY21 (up to September) as % of Budget FY21	Actual FY21 sector's share in % (up to September)
GPS	13,005	13,374	7,739	368	2.14	57.86	12,495	426	93.43	161.46	3.41	3.36
LGRD	32,627	35,211	27,497	2,371	13.81	78.09	33,673	1,092	95.63	122.46	3.24	8.60
Defence	1,480	1,550	58	4	0.02	3.75	1,672	1	107.88	2873.78	0.06	0.01
POS	4,241	3,697	1,974	19	0.11	53.40	3,646	7	98.63	184.71	0.20	0.06
Edu	38,266	36,316	27,587	1,943	11.32	75.96	41,682	2,464	114.78	151.09	5.91	19.41
Health	12,267	9,261	5,864	348	2.03	63.32	12,500	455	134.97	213.15	3.64	3.59
SSW	5,781	6,259	4,430	121	0.71	70.78	6,650	189	106.25	150.12	2.85	1.49
HCS	4,977	5,833	3,947	312	1.82	67.67	5,193	391	89.04	131.57	7.54	3.08
RCRA	1,834	2,095	1,348	173	1.00	64.37	2,142	329	102.24	158.84	15.34	2.59
FE	27,930	26,049	26,036	2,796	16.29	99.95	26,640	2,177	102.27	102.32	8.17	17.15
AFL	11,347	10,849	7,835	1,127	6.56	72.21	11,868	1,192	109.39	151.48	10.05	9.39
IES	2,723	2,826	2,070	148	0.86	73.24	2,644	147	93.56	127.75	5.56	1.16
TC	55,209	49,028	44,605	7,438	43.32	90.98	54,239	3,823	110.63	121.60	7.05	30.11
Total	211,687	202,348	160,989	17,168	100.00	79.56	215,045	12,695	106.27	133.58	5.90	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 September, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to September 2020, the maximum share of spending went to physical infrastructure (47.3 percent) followed by Social Infrastructure (36.2 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 September, 2020:

Table 4: Revenue Collection Position

(In Crore Taka)

	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget	Actual FY20	Actual FY20 (September)	Actual FY20 (up to Sept)	Budget FY21	Actual FY21 (September)	Actual FY21	Actual (Up to September) as percentage of Budget FY21
Tax Revenue (a+b)	340,101	313,069	220,780	18,881	49,944	344,997	20,299	51,348	14.9
a. NBR	325,600	300,501	214,836	18,268	48,220	329,998	19,772	49,960	15.1
a.1 Income	113,912	102,894	75,342	7,226	18,474	103,944	7,079	16,437	15.8
a.2 VAT	123,068	109,846	79,929	6,357	17,196	125,161	7,371	20,466	16.4
a.3 Import	48,153	47,136	32,530	2,328	6,291	57,815	2,856	6,679	11.6
a.4 Export duty	36,498	33,684	23,721	2,154	5,666	37,807	2,387	6,209	16.4

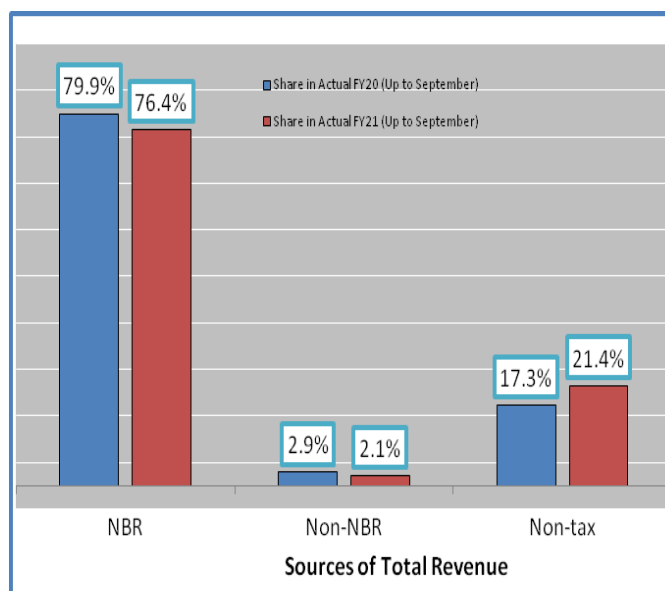
⁴Detailed information on revenue collection position and growth is included in the appendix (**Appendix 5 & 6**).

a.5 Excise	54	49	77	0	1	55	0	0	0.1
a.6 Supplementary Duty	2,239	5,345	2,297	109	313	3,686	49	124	3.4
a.7 Other Taxes	1,677	1,547	940	92	278	1,530	29	45	2.9
b. Non-NBR	14,501	12,567	5,943	613	1,725	14,999	527	1,388	9.3
c. Non-tax Revenue	37,707	35,001	42,282	2,108	10,413	33,002	2,997	14,016	42.5
Total Revenue (a + b + c)	377,808	348,070	263,062	20,989	60,357	377,999	23,297	65,364	17.3
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.68	0.74	1.96	11.95	0.70	1.78	-
e. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.35	0.83	2.37	13.10	0.81	2.26	-

- **Total revenue** collection in FY20 was 0.8 percent of GDP and 0.7 percent of the revised budget target.
- Up to September 2021, total revenue collection scaled up by 8.3 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 17.3 percent.
- In FY21, total revenue is expected to be scaled up to 13.09 percent of GDP. This figure is about 8.6 percent higher than the revised budget estimate of FY20 but 82.7 percent higher than the actual collection in FY20.

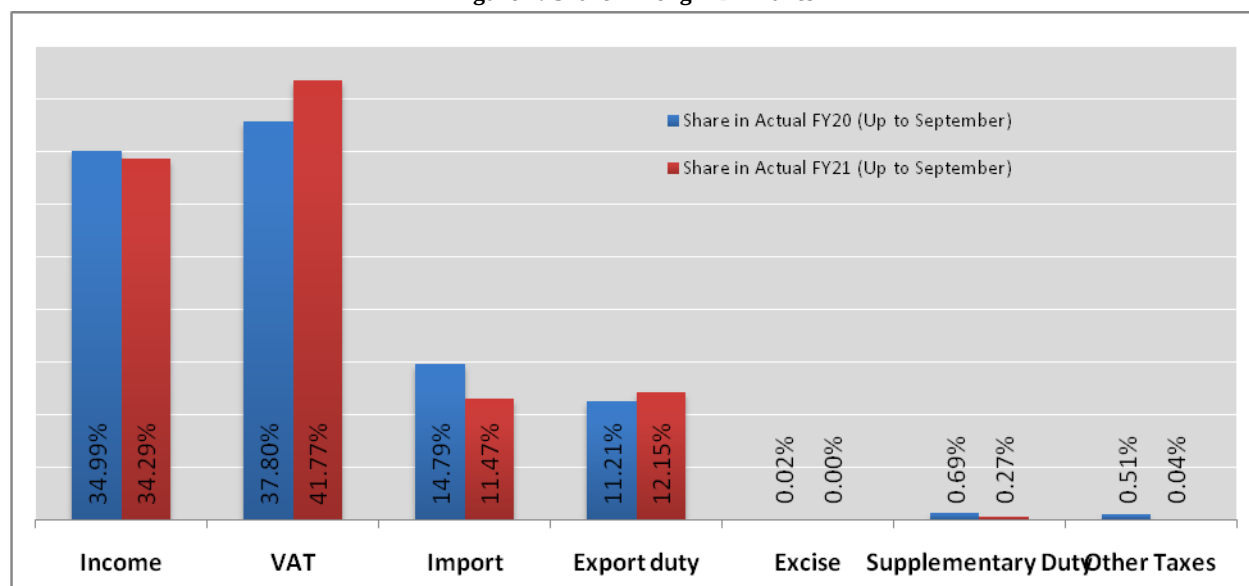
- Major share of the government revenue comes from NBR sources (76.4 percent up to September 2020).
- Growth rates of NBR and Non-NBR tax revenue are 3.61 percent and -19.54 percent respectively. On the other hand, non-tax revenue collection grew by 34.06 percent compared to the corresponding period of the previous fiscal year (FY20).
- For tax and non-tax revenue, achievements as to the annual target were 14.9 and 42.5 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY20 actual tax revenue collection was 8.68 percent of GDP
- Tax revenue collection target for FY21 is 11.95 percent of GDP. This is 10 percent higher than the revised budget of FY20 and 56 percent higher than the actual collection of the FY20.
- In FY21, up to September 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 34.29 percent from income tax, 41.77 percent was collected from VAT, 12.15 percent from Export Duty, 11.47 percent from import 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				Year: 2020-21			Accounts 2019-20 up to September	Accounts 2020-21 up to September
	Budget	Revised	Accounts September	Accounts 2018-19	Budget	Revised Budget	Accounts September		
Revenues	377,811	348,069	20,989	263,062	378,002	0	23,297	60,357	65,364
Tax Revenue	340,104	313,070	18,881	220,780	344,999	0	20,299	49,944	51,348

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

Non-Tax Revenue	37,710	35,002	2,108	42,282	33,002	0	2,997	10,413	14,016
Foreign Grants	4,168	3,454	0	1,957	4,013	0	0	0	0
Revenue and Foreign Grants	381,980	351,523	20,989	265,019	382,014	0	23,297	60,357	65,364
Operating Expenditure	310,263	295,280	17,177	251,338	348,180	0	15,954	48,053	49,940
Net Outlay for Food Account Operation	308	654	1,267	2,326	567	0	1,149	3,486	2,291
Loans & Advances (Net)	937	3,294	-25	1,207	4,210	0	-97	-639	-2,012
Development Expenditure	211,683	202,349	7,823	160,652	215,043	0	6,880	17,168	12,695
Development Program financed from Revenue Budget	1,463	1,833	15	1,617	2,522	0	16	22	22
Non-ADP Project	5,315	4,846	0	3,343	4,722	0	29	0	29
Annual Development Programme	202,721	192,921	7,808	154,238	205,145	0	6,835	17,146	12,644
Non-ADP FFW and Transfer	2,184	2,748	0	1,455	2,654	0	0	0	0
Total Expenditure	523,191	501,577	26,241	415,523	567,999	0	23,887	68,068	62,914
Overall Balance (Including Grants)	-141,211	-150,053	-5,253	-150,504	-185,985	0	-590	-7,710	2,449
Overall Balance (Excluding Grants)	-145,380	-153,507	-5,253	-152,460	-189,997	0	-590	-7,710	2,449
(In percent of GDP 2005-06 base) (Including grants)	-4.89	-5.35	-0.19	-5.36	-5.86	0.00	-0.02	-0.27	0.08
(In percent of GDP 2005-06 base) (Excluding grants)	-5.04	-5.47	-0.19	-5.43	-5.99	0.00	-0.02	-0.27	0.08

- In FY20, actual budget deficit (excluding grants) as percentage of GDP was 5.04 percent. Including grants it was 4.89 percent of GDP;
- Budget deficit (excluding grants) for FY21 is estimated to be 5.99 percent of GDP. Including grants the deficit is expected to be 5.86 percent of GDP;
- For FY21, actual overall balance up to September, 2020 (excluding grants) witnesses a positive value which was .08 percent of GDP.

5.0 Financing

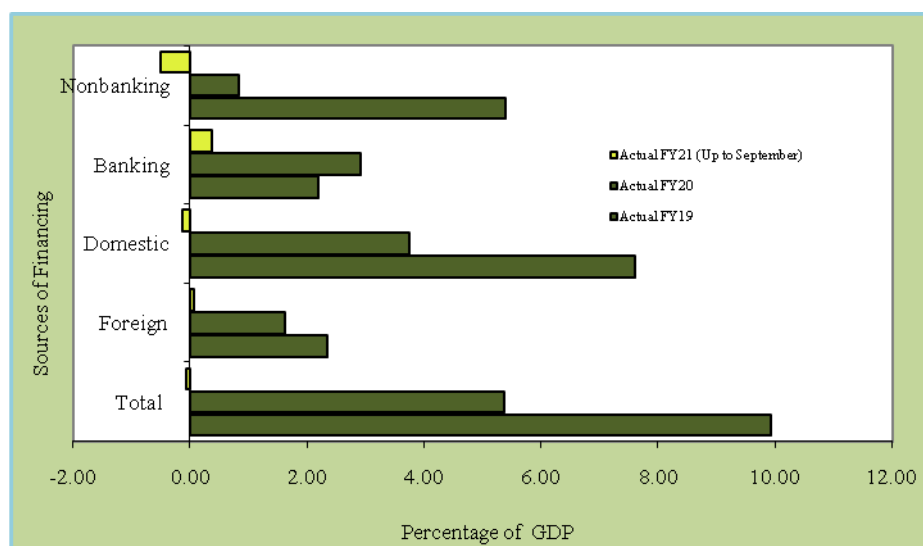
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

Description	Fiscal Year: 2019-20				Fiscal Year: 2020-21			(In crore taka)	
	Budget	Revised	Accounts September	Accounts FY20	Budget	Revised Budget	Accounts September	Accounts FY20 up to September	Accounts FY21 up to September
1.0 Foreign Borrowing-Net	63,848	52,709	-475	45,116	76,004	0	1,767	-1,287	2,094
1.1 Foreign Borrowing	75,390	63,659	941	57,085	88,824	0	3,268	1,642	5,284

1.2 Amortization	-11,542	-10,950	-1,416	-11,968	-12,820	0	-1,501	-2,929	-3,190
2.0 Domestic Borrowing	77,363	97,345	5,727	105,083	109,983	0	-1,141	9,107	-4,511
2.1 Borrowing from Banking System (Net)	47,364	82,421	-492	81,718	84,980	0	773	24,562	11,765
2.1.1 Long-Term Debt (Net)	28,094	59,986	1,750	57,930	53,654	0	5,200	9,148	15,713
2.1.2 Short-Term Debt (Net)	19,270	22,435	-2,242	23,788	31,326	0	-4,427	15,414	-3,948
2.2 Non-Bank Borrowing (Net)	30,000	14,924	6,219	23,365	25,003	0	-1,914	-15,456	-16,276
2.2.1 National Savings Schemes (Net)	27,000	11,924	1,094	15,089	20,000	0	4,240	4,756	12,116
2.2.2 Others	3,000	3,000	5,125	8,276	5,003	0	-6,154	-20,212	-28,392
Total - Financing :	141,211	150,054	5,252	0	185,987	0	626	7,820	-2,417
GDP	2,885,872	2,805,700	0	0	3,171,800	3,171,800	3,171,800	0	3,171,800
(In percent of GDP) :	4.89	5.35	#DIV/0!	0.00	5.86	0.00	0.02	#DIV/0!	-0.08

Figure 8 Sources Of Financing Deficit



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

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2019-20					Fiscal Year 2020-21		
	Budget FY20	Revised Budget FY20	Actual FY20 (September)	Actual FY20 Up to September, 2019	Actual FY2020	Budget FY21	Actual FY21 (September)	Actual FY21 (Up to September)
General Public Services	83,467	67,027	1,625	5,450	31,522	100,665	2,083	10,059
LGRD	5,259	5,262	153	563	4,367	5,899	275	637
Defence	30,621	31,100	3,371	6,512	32,363	32,755	2,006	4,970
Public Order and safety	23,397	23,745	1,543	4,478	21,443	25,023	1,309	4,304
Education & technology	41,224	40,724	2,906	9,430	38,378	44,079	2,393	9,279
Health	13,465	14,431	857	2,270	11,291	16,747	850	2,390
Social Security and Welfare	23,677	24,185	127	1,357	19,655	24,950	129	1,407
Housing	1,626	1,613	48	129	1,402	1,744	45	127
Recreation, Culture and Religious Affairs	2,557	2,644	186	426	2,444	2,649	168	349
Fuel and Energy	120	105	4	1,420	7,861	119	4	19
Agriculture	17,004	16,168	668	1,378	13,998	18,113	349	1,335
Industrial & Economic Services	1,168	1,153	69	233	1,003	1,295	47	214
Transport and Communication	9,613	9,457	590	1,253	8,195	10,341	414	740
Interest	57,070	57,664	5,030	13,152	57,414	63,801	5,883	14,109
Total – Operating Revenue Expenditure	310,268	295,278	17,177	48,053	251,338	348,180	15,954	49,940

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 (September)	Actual FY20 (Up to September)	Actual FY20	Budget FY21	Actual FY21 (September)	Actual FY21 (up to September)	Actual FY21 (up to September) as % Budget FY21
Sub-total = GPS	83,467	67,027	1,625	5,450	31,522	100,665	2,083	10,059	10.0
Office of the President	24	24	2	6	19	27	1	6	20.9
Parliament	327	315	14	45	215	332	14	41	12.4
Prime Minister's Office	564	628	36	115	1,061	621	35	119	19.2

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (September)	Actual FY20 (Up to September)	Actual FY20	Budget FY21	Actual FY21 (September)	Actual FY21 (up to September)	Actual FY21 (up to September) as % Budget FY21
Cabinet Division	174	232	12	21	87	240	18	26	10.9
Election Commission	779	573	22	54	494	1,095	16	43	3.9
Ministry of Public Administration	2,469	2,475	190	382	1,812	2,774	146	371	13.4
Public Service Commission	68	68	5	14	59	78	4	9	11.3
Finance Division	74,511	58,145	1,136	4,303	24,922	90,544	1,736	8,008	8.8
Internal Resources Division	2,301	2,301	81	210	1,403	2,637	90	242	9.2
Financial Institutions Division	139	109	26	30	89	105	2	1,022	976.4
Economic Relations Division	244	291	5	14	222	293	2	10	3.6
Planning Division/2	88	85	6	17	73	90	6	17	18.3
Implementation, Monitoring and Evaluation Division	54	50	2	5	44	56	1	5	8.6
Statistics and Informatics Division	225	219	14	36	169	259	12	33	12.9
Ministry of Foreign Affairs	1,499	1,512	76	200	851	1,514	0	107	7.1
Sub-total = LGRD	5,259	5,262	153	563	4,367	5,899	275	637	10.8
Local Government Division	4,322	4,317	122	423	3,759	4,881	169	491	10.1
Rural Development and Co-operatives Division	584	592	31	133	571	648	105	139	21.4
Ministry of Chittagong Hill Tracts Affairs	353	354	1	7	37	371	1	7	2.0
Sub-total = Defence	30,621	31,100	3,371	6,512	32,363	32,755	2,006	4,970	15.2
Ministry of Defence - Defence Services	29,284	29,659	3,230	6,260	30,991	31,274	1,938	4,683	15.0
Ministry of Defence - Others Services	1,298	1,310	140	248	1,334	1,440	67	283	19.6
Armed Forces Division	38	131	1	5	38	41	1	5	11.3
Sub-total=POS	23,397	23,745	1,543	4,478	21,443	25,023	1,309	4,304	17.2
Supreme Court	195	199	14	38	181	223	12	37	16.5
Law and Justice Division	1,196	1,198	82	238	998	1,363	74	261	19.2
Public Security Division	19,757	20,137	1,290	3,791	18,356	20,765	1,116	3,681	17.7
Legislative and Parliamentary Affairs Division	29	31	1	6	27	34	1	6	18.9
Anti Corruption Commission	110	113	7	19	102	125	6	19	14.8
Security Services Division	2,109	2,066	149	386	1,780	2,513	100	300	11.9

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (September)	Actual FY20 (Up to September)	Actual FY20	Budget FY21	Actual FY21 (September)	Actual FY21 (up to September)	Actual FY21 (up to September) as % Budget FY21
Sub-total = Edu	41,224	40,724	2,906	9,430	38,378	44,079	2,393	9,279	21.1
Ministry of Primary and Mass Education	14,772	14,685	1,195	3,595	14,161	15,536	1,048	3,592	23.1
Secondary and Higher Education Division	19,695	19,250	1,343	4,554	18,398	21,252	987	4,382	20.6
Ministry of Science and Technology	530	530	1	119	516	557	1	124	22.3
Information and Communication Technology Division	285	305	4	17	257	366	5	19	5.1
Technical and Madrasah Education Division	5,941	5,952	362	1,146	5,045	6,368	351	1,162	18.2
Sub-total = Health	13,465	14,431	857	2,270	11,291	16,747	850	2,390	14.3
Health Services Division	10,008	10,944	607	1,636	8,472	12,830	603	1,760	13.7
Medical Education and Family Welfare Division	3,458	3,488	250	634	2,819	3,917	247	630	16.1
Sub-total = SSW	23,677	24,185	127	1,357	19,655	24,950	129	1,407	5.6
Ministry of Social Welfare	6,555	6,633	75	153	6,480	7,519	39	137	1.8
Ministry of Women and Children Affairs	3,101	3,125	24	48	1,248	3,183	26	62	2.0
Ministry of Food	3,614	4,046	1	8	3,904	4,883	11	13	0.3
Ministry of Disaster Management and Relief	6,418	6,449	13	48	4,279	5,345	39	74	1.4
Ministry of Liberation Affairs	3,989	3,933	14	1,101	3,745	4,020	14	1,121	27.9
Sub-total = HCS	1,626	1,613	48	129	1,402	1,744	45	127	7.3
Ministry of Housing and Public Works	1,626	1,613	48	129	1,402	1,744	45	127	7.3
Sub-total = RCRA	2,557	2,644	186	426	2,444	2,649	168	349	13.2
Ministry of Information	704	745	93	186	670	777	102	175	22.5
Ministry of Cultural Affairs	315	322	36	57	304	358	11	43	11.9
Ministry of Religious Affairs	263	276	1	62	238	268	29	33	12.4
Ministry of Youth and Sports	1,274	1,301	56	121	1,232	1,245	27	98	7.9
Sub-total = FE	120	105	4	1,420	7,861	119	4	19	16.2
Energy and Mineral Resources Division	70	63	3	10	1,548	69	3	10	14.8
Power Division	50	42	1	1,410	6,313	49	1	9	18.2
Sub-total = Agr	17,004	16,168	668	1,378	13,998	18,113	349	1,335	7.4
Ministry of Agriculture/3	12,119	11,087	274	652	9,811	12,893	111	592	4.6

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (September)	Actual FY20 (Up to September)	Actual FY20	Budget FY21	Actual FY21 (September)	Actual FY21 (up to September)	Actual FY21 (up to September) as % Budget FY21
Ministry of Fisheries and Livestock	1,297	1,503	88	204	960	1,581	88	197	12.5
Ministry of Environment and Forest	820	816	32	94	630	648	33	94	14.4
Ministry of Land	1,092	1,092	78	230	936	1,171	73	228	19.5
Ministry of Water Resources	1,676	1,671	196	198	1,661	1,820	44	224	12.3
Sub-total = IES	1,168	1,153	69	233	1,003	1,295	47	214	16.5
Ministry of Commerce	219	213	18	38	167	253	5	25	9.9
Ministry of Labour and Employment	115	114	7	19	89	130	7	20	15.1
Ministry of Industries	338	336	4	83	326	381	2	84	22.2
Ministry of Expatriates' Welfare and Overseas Employment	296	296	21	60	247	325	15	53	16.3
Ministry of Textiles and Jute	199	194	19	33	175	206	18	32	15.7
Sub-total = TC	9,613	9,457	590	1,253	8,195	10,341	414	740	7.2
Road Transport and Highways Division	4,111	4,089	108	257	3,357	4,616	200	304	6.6
Ministry of Railways	3,664	3,540	219	556	3,037	3,835	1	2	0.1
Ministry of Shipping	719	724	158	167	697	734	130	169	23.0
Ministry of Civil Aviation and Tourism	51	52	10	12	50	55	7	8	14.7
Posts and Telecommunications Division	1,064	1,049	95	261	1,052	1,096	76	256	23.4
Bridges Division	3	4	0	0	3	6	0	1	10.0
Sub-total = Interest	57,070	57,664	5,030	13,152	57,414	63,801	5,883	14,109	22.1
Domestic	52,797	52,796	4,381	11,844	53,096	58,253	5,229	12,723	21.8
Foreign	4,273	4,868	648	1,307	4,318	5,548	654	1,386	25.0
Total OperatingRevenue Expenditure	310,268	295,278	17,177	48,053	251,338	348,180	15,954	49,940	14.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to September)	Budget FY21 (crore taka)	Actual FY21 Up to September (crore taka)	Actual FY21 (Up to September) As % of Budget FY19	Actual FY21 (Up to September) as % of Budget FY21
Pay and Allowances	60,109	61,108	55,483	3,837	65,860	5,997	6.4	9.1

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to September)	Budget FY21 (crore taka)	Actual FY21 Up to September (crore taka)	Actual FY21 (Up to September) As % of Budget FY19	Actual FY21 (Up to September) as % of Budget FY21
Pay of Officers	60,109	61,108	55,483	14,449	65,860	14,460	24.0	22.0
Pay of Establishment	8,254	9,106	7,770	1,872	10,486	2,134	22.7	20.4
Allowances	23,755	23,460	22,076	5,299	24,756	5,438	22.3	22.0
Goods and Services	28,100	28,543	25,636	7,279	30,618	6,887	25.9	22.5
Supplies and Services	31,828	32,435	28,435	4,022	34,744	3,319	12.6	9.6
Repairs Maintenance and Rehabilitation	23,759	24,298	19,929	2,880	25,502	2,583	12.1	10.1
Interest Payments	8,069	8,137	8,506	1,143	9,242	736	14.2	8.0
Domestic	57,068	57,663	57,414	13,152	63,799	14,109	23.0	22.1
Foreign	52,795	52,795	53,096	11,844	58,251	12,723	22.4	21.8
Subsidies and Incentives and Current Transfers	4,273	4,868	4,318	1,307	5,548	1,386	30.6	25.0
Subsidies and Incentives	124,251	122,083	91,619	14,116	142,751	17,017	11.4	11.9
Grants in Aid	33,457	31,981	29,233	2,528	38,648	1,938	7.6	5.0
Pensions and Gratuities	50,699	51,500	43,124	7,725	63,195	8,263	15.2	13.1
Others	27,117	27,088	16,174	3,774	27,637	4,141	13.9	15.0
Block Allocations	2,593	1,129	753	88	2,886	846	3.4	29.3
Unexpected	4,678	1,617	0	0	4,536	0	0.0	0.0
Others	2,500	846	0	0	3,000	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	2,178	771	0	0	1,536	0	0.0	0.0
Acquisition of Assets and Works (B)	277,934	274,906	232,951	45,739	311,690	48,904	16.5	15.7
Acquisition of Assets	17,846	18,829	17,978	2,315	20,797	986	13.0	4.7
Acquisition of Land	16,716	17,756	17,111	2,201	19,403	896	13.2	4.6
Total - Augmented Operating Recurrent Expenditure (A+B):	1,130	1,073	867	114	1,394	90	10.1	6.5
Investments in Shares and Equities (C)	295,780	293,735	250,929	48,053	332,488	49,890	16.2	15.0
Share Capital	14,482	1,499	409	0	15,648	50	0.0	0.3
Total - Operating Capital Expenditure (B+C)	14,482	1,499	409	0	15,648	50	0.0	0.3
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	32,328	20,328	18,387	2,315	36,445	1,036	7.2	2.8

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (September)	Actual FY20 (Up to September)	Actual FY20	Budget FY21	Actual FY21 (September)	Actual FY21 (Up to September)	Actual FY21 (Up to September) as % of Revised Budget FY20	Actual FY21 (Up to September) as % Budget FY21
Sub-total = GPS	13,004.64	13,374.13	30.53	368.00	7,738.69	12,494.85	334.30	425.99	2.75	3.41
Parliament	0.83	0.83	0.00	0.00	0.00	0.83	0.00	0.00	0.00	0.00
Prime Minister's Office	2,964.33	3,114.75	0.44	73.81	2,193.94	3,217.18	174.63	251.04	2.37	7.80
Cabinet Division	66.97	68.73	3.04	3.04	9.57	18.56	0.00	0.00	4.42	0.00
Election Commission	1,141.23	1,646.22	0.73	249.92	1,396.45	621.57	122.30	127.47	15.18	20.51
Ministry of Public Administration	394.00	304.63	12.71	12.81	211.59	518.29	0.72	0.83	4.21	0.16
Public Service Commission	34.43	52.53	0.03	2.42	31.54	26.73	0.04	0.06	4.61	0.24
Finance Division	3,326.37	2,809.72	5.56	8.06	1,424.33	3,809.77	2.15	4.48	0.29	0.12
Internal Resources Division (IRD)	597.82	230.52	0.18	1.22	35.19	456.40	0.43	0.92	0.53	0.20
Financial Institutions Division	2,902.59	2,853.85	0.21	4.21	2,042.07	2,274.29	30.93	37.04	0.15	1.63
Economic Relations Division	66.08	81.88	1.49	4.19	70.79	57.48	0.74	1.11	5.12	1.93
Planning Division/2	1,143.31	1,526.37	0.66	1.79	45.42	1,157.90	0.72	1.30	0.12	0.11
Implementation Monitoring and Evaluation Division	95.18	152.56	0.01	0.02	71.81	92.57	0.01	0.02	0.02	0.02
Statistics and Informatics Division	150.03	446.89	0.72	1.00	172.75	124.46	0.65	0.72	0.22	0.58
Ministry of Foreign Affairs	121.47	84.65	4.75	5.50	33.24	118.82	1.00	1.00	6.50	0.84
Sub-total = LGRD	32,626.77	35,211.40	694.57	2,370.70	27,497.40	33,673.49	477.46	1,092.37	6.73	3.24
Local Government Division	29,920.66	32,732.07	615.97	1,998.83	25,520.61	31,221.32	395.70	979.26	6.11	3.14
Rural Development and Co-operatives Division	1,864.78	1,637.16	40.47	333.73	1,293.37	1,587.72	71.68	86.88	20.38	5.47
Ministry of Chittagong Hill Tracts Affairs	841.33	842.17	38.14	38.14	683.41	864.45	10.09	26.22	4.53	3.03
Sub-total = Defence	1,479.94	1,550.34	0.18	3.92	58.20	1,672.47	0.69	1.01	0.25	0.06
Ministry of Defence - Defence Services	1,479.94	1,550.34	0.18	3.92	58.20	1,672.47	0.69	1.01	0.25	0.06
Sub-total=POS	4,241.32	3,696.75	10.45	19.19	1,973.94	3,646.13	2.79	7.33	0.52	0.20
Law and Justice Division	453.50	435.00	3.02	3.05	226.92	375.67	0.03	0.07	0.70	0.02
Public Security Division	2,166.45	2,080.31	2.88	9.03	1,000.21	1,895.23	1.25	4.21	0.43	0.22
Legislative and Parliamentary Affairs Division	6.45	2.84	0.11	0.28	1.90	5.71	0.09	0.15	9.91	2.56

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (September)	Actual FY20 (Up to September)	Actual FY20	Budget FY21	Actual FY21 (September)	Actual FY21 (Up to September)	Actual FY21 (Up to September) as % of Revised Budget FY20	Actual FY21 (Up to September) as % Budget FY21
Anti Corruption Commission	30.17	9.72	0.24	0.50	4.07	24.56	0.01	0.01	5.11	0.03
Security Services Division	1,584.75	1,168.88	4.20	6.33	740.85	1,344.96	1.41	2.90	0.54	0.22
Sub-total = Edu	38,265.59	36,316.02	619.95	1,942.67	27,586.99	41,682.34	1,271.49	2,464.43	5.35	5.91
Ministry of Primary and Mass Education	9,270.00	9,016.24	105.98	139.88	6,298.88	9,403.55	346.78	493.62	1.55	5.25
Secondary and Higher Education Division	9,928.67	9,149.51	377.51	787.93	7,468.86	11,865.23	729.12	863.06	8.61	7.27
Ministry of Science and Technology	15,908.47	15,908.47	53.55	769.07	12,164.05	17,388.94	59.63	822.36	4.83	4.73
Information and Communication Technology Division	1,645.30	887.01	57.25	217.83	652.45	1,048.63	13.78	139.06	24.56	13.26
Technical and Madrasah Education Division	1,513.15	1,354.79	25.66	27.97	1,002.74	1,975.99	122.17	146.33	2.06	7.41
Sub-total = Health	12,266.82	9,260.85	203.20	348.03	5,864.17	12,499.58	286.19	455.16	3.76	3.64
Health Services Division	9,936.80	7,667.39	160.89	280.83	4,961.21	10,053.86	191.59	355.88	3.66	3.54
Medical Education and Family Welfare Division	2,330.02	1,593.46	42.31	67.20	902.96	2,445.72	94.60	99.28	4.22	4.06
Sub-total = SSW	5,780.74	6,258.54	62.01	121.45	4,429.60	6,649.67	148.41	189.35	1.94	2.85
Ministry of Social Welfare	325.95	261.41	10.18	17.44	191.33	402.01	5.35	6.25	6.67	1.55
Ministry of Women and Children Affairs	647.80	664.15	8.90	55.78	360.80	676.29	25.46	38.45	8.40	5.69
Ministry of Food	888.84	463.97	1.97	4.95	216.04	595.00	7.10	22.32	1.07	3.75
Ministry of Disaster Management and Relief	3,453.84	4,654.23	34.64	35.07	3,478.74	4,491.37	105.68	116.88	0.75	2.60
Ministry of Liberation Affairs	464.31	214.78	6.33	8.21	182.69	485.00	4.81	5.45	3.82	1.12
Sub-total = HCS	4,977.01	5,832.68	258.23	311.77	3,947.20	5,193.22	390.52	391.37	5.35	7.54
Ministry of Housing and Public Works	4,977.01	5,832.68	258.23	311.77	3,947.20	5,193.22	390.52	391.37	5.35	7.54
Sub-total = RCRA	1,834.05	2,094.72	36.12	172.53	1,348.32	2,141.70	137.23	328.55	8.24	15.34
Ministry of Information	285.26	171.25	9.39	20.30	118.75	262.56	15.47	16.45	11.85	6.27
Ministry of Cultural Affairs	260.17	178.72	11.37	13.12	117.29	220.86	0.44	0.70	7.34	0.32
Ministry of Religious Affairs	1,074.47	1,589.46	14.89	138.16	999.00	1,424.99	117.73	302.39	8.69	21.22
Ministry of Youth and Sports	214.15	155.29	0.47	0.95	113.28	233.29	3.59	9.01	0.61	3.86
Sub-total = FE	27,930.29	26,048.85	378.53	2,796.26	26,035.69	26,639.55	562.01	2,177.18	10.73	8.17
Energy and Mineral Resources Division	1,915.85	2,417.07	8.92	8.92	2,123.66	1,835.62	197.83	203.87	0.37	11.11
Power Division	26,014.44	23,631.78	369.62	2,787.34	23,912.03	24,803.93	364.18	1,973.31	11.79	7.96

Ministry/Divisions	Fiscal Year 2019-20					Fiscal Year 2020-21				
	Budget FY20	Revised Budget FY20	Actual FY20 (September)	Actual FY20 (Up to September)	Actual FY20	Budget FY21	Actual FY21 (September)	Actual FY21 (Up to September)	Actual FY21 (Up to September) as % of Revised Budget FY20	Actual FY21 (Up to September) as % Budget FY21
Sub-total = Agr	11,347.32	10,849.46	917.80	1,126.95	7,834.75	11,868.17	746.32	1,192.46	10.39	10.05
Ministry of Agriculture/3	1,930.38	1,865.53	122.77	196.55	1,722.49	2,543.98	268.66	301.59	10.54	11.85
Ministry of Fisheries and Livestock	1,634.90	1,028.47	35.04	65.67	657.78	1,611.80	24.31	41.16	6.38	2.55
Ministry of Environment and Forest	676.02	260.47	6.08	10.30	197.83	598.74	1.17	2.00	3.95	0.33
Ministry of Land	849.39	596.41	1.26	1.74	314.40	844.23	0.24	0.43	0.29	0.05
Ministry of Water Resources	6,256.63	7,098.58	752.65	852.70	4,942.24	6,269.42	451.95	847.28	12.01	13.51
Sub-total = IES	2,723.24	2,826.02	72.46	148.37	2,069.70	2,644.13	86.19	146.91	5.25	5.56
Ministry of Commerce	412.48	206.43	0.88	1.03	135.71	365.41	0.27	0.43	0.50	0.12
Ministry of Labour and Employment	198.20	253.48	0.77	0.84	206.47	220.42	7.63	8.05	0.33	3.65
Ministry of Industries	1,217.59	1,419.73	51.53	126.66	1,229.95	1,233.58	68.16	127.22	8.92	10.31
Ministry of Expatriates' Welfare and Overseas Employment	294.97	289.76	1.78	2.05	181.68	316.40	4.88	4.92	0.71	1.55
Ministry of Textiles and Jute	600.00	656.62	17.50	17.80	315.89	508.32	5.26	6.29	2.71	1.24
Sub-total = GPS	55,208.87	49,028.02	4,538.88	7,437.87	44,604.58	54,239.32	2,436.80	3,823.12	15.17	7.05
Road Transport and Highways Division	25,163.36	23,959.80	744.91	1,569.26	20,004.39	24,825.41	718.31	1,652.14	6.55	6.66
Ministry of Railways	12,598.64	10,249.00	3,096.92	3,227.54	11,137.32	12,491.30	0.00	0.00	31.49	0.00
Ministry of Shipping	3,113.44	3,182.13	147.25	496.65	2,682.04	3,265.15	286.47	441.64	15.61	13.53
Ministry of Civil Aviation and Tourism	3,374.60	3,364.83	0.00	0.00	3,169.22	3,633.24	8.24	158.24	0.00	4.36
Posts and Telecommunications Division	2,396.81	1,590.73	339.16	364.73	930.10	2,050.39	1.62	31.56	22.93	1.54
Bridges Division	8,562.02	6,681.53	210.64	1,779.69	6,681.52	7,973.83	1,422.16	1,539.55	26.64	19.31
Total Development Revenue Expenditure	211,686.60	202,347.78	7,822.92	17,167.69	160,989.24	215,044.62	6,880.41	12,695.24	8.48	5.90

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 0	Actual FY20 (Up to Septembe r)	Actual FY20	Budget FY21	Actual FY21 (Septemb er)	Actual FY21 (Up to September)
Tax Revenue (a+b)	225,966.3	340,101.0	313,068.8	18,881.0	49,944.3	220,779.9	344,997.3	20,299.2	51,347.9
a. NBR	218,624.9	325,600.0	300,501.4	18,268.0	48,219.6	214,836.4	329,998.0	19,772.0	49,960.0
a.1 Income	67,298.9	113,911.5	102,893.6	7,226.0	18,473.6	75,342.3	103,944.1	7,079.3	16,437.0
a.2 VAT	85,014.8	123,067.7	109,845.8	6,357.4	17,196.4	79,929.1	125,161.1	7,371.2	20,466.5
a.3 Import	38,426.2	48,153.2	47,135.7	2,328.4	6,291.0	32,530.0	57,814.5	2,856.0	6,679.0
a.4 Export	24,282.2	36,498.1	33,684.2	2,154.3	5,666.4	23,720.9	37,807.2	2,387.2	6,208.5
a.4 Excise	114.6	53.5	49.4	0.2	0.9	77.4	55.5	0.0	0.0
a.5 Sup	2,338.5	2,239.4	5,345.3	109.4	313.0	2,297.0	3,685.7	49.2	124.4
a.6 Other Taxes	1,149.8	1,676.7	1,547.4	92.4	278.4	939.7	1,529.9	29.2	44.7
b. Non-NBR	7,341.4	14,501.0	12,567.4	613.0	1,724.6	5,943.5	14,999.3	527.2	1,387.9
b.1 Narcotics & Liquor	76.3	109.0	108.0	6.2	19.5	73.6	119.7	5.6	17.2
b.2 Vehicles	1,677.4	1,432.7	750.0	145.1	408.8	1,568.5	797.5	144.0	373.8
b.3 Land Revenue	665.1	1,400.0	1,400.0	59.6	225.4	666.5	1,668.2	73.9	231.1
b.4 Stamp Duty	4,200.1	11,048.0	9,798.0	358.5	951.4	3,011.7	11,851.0	254.4	641.3
b.5 Surcharge	722.5	511.3	511.4	43.5	119.5	623.1	562.9	49.3	124.5
c. Non-tax Revenue	25,924.4	37,707.3	35,001.3	2,107.5	10,413.0	42,281.7	33,002.1	2,997.3	14,015.6
c.1 Dividend and Profit	2,653.9	3,496.9	3,490.0	172.4	455.2	3,471.8	1,747.7	138.3	385.6
c.2 Interest	1,513.0	8,316.9	5,309.2	180.4	720.8	1,910.8	8,717.3	76.3	6,470.4
c.3 Administrative Fees and Charges	2,796.7	8,886.7	8,735.4	249.3	676.8	2,375.5	6,513.2	185.1	512.4
c.4 Fines, Penalties and Forfeiture	688.8	288.9	254.2	56.1	148.2	602.0	494.8	75.5	184.7
c.5 Receipts for Services Rendered	3,965.3	7,273.9	7,690.7	478.4	953.9	2,969.9	4,965.5	145.6	452.9
c.6 Rents, Leases and Recoveries	563.5	630.3	499.4	30.2	115.5	491.4	576.2	38.0	147.8
c.7 Tolls and Levies	675.7	686.1	654.7	58.6	176.9	676.6	810.1	60.8	182.7
c.8 Non-Commercial Sales	902.6	2,614.3	2,437.9	130.7	300.7	1,591.5	2,796.5	39.7	118.7
c.9 Other Non-Tax Revenue and Receipts	11,906.3	5,260.7	5,803.2	745.8	6,829.1	28,021.6	6,037.9	2,233.0	5,535.1

		Fiscal Year 2019-20					Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 (0)	Actual FY20 (Up to September)	Actual FY20	Budget FY21	Actual FY21 (September)	Actual FY21 (Up to September)
c. 10 Capital Revenue	258.6	252.5	126.7	5.6	35.8	170.5	342.8	4.9	25.3
Total Revenue (a+b+c)	251,890.7	377,808.3	348,070.1	20,988.5	60,357.3	263,061.6	377,999.4	23,296.5	65,363.5
d. Tax-GDP Ratio (base 2005-06)	10.04	13.38	12.31	0.74	1.96	8.68	11.95	0.70	1.78
e. Revenue-GDP ratio (base 2005-06)	11.19	14.86	13.69	0.83	2.37	10.35	13.10	0.81	2.26

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY21/Budget FY20)*100	(Budget FY21/Actual FY20)*100	(Budget FY21/Revised Budget FY20)*100	Share in Total Revenue Actual FY20	(Actual FY20 up to September/Actual FY20 up to September)*100	(Actual FY21 Up to September/Budget FY20)*100
Tax Revenue (a+b)	92.1	156.3	110.2	83.9	102.8	14.9
a. NBR	92.3	153.6	109.8	81.7	103.6	15.1
a.1 Income	90.3	138.0	101.0	28.6	89.0	15.8
a.2 VAT	89.3	156.6	113.9	30.4	119.0	16.4
a.3 Import	97.9	177.7	122.7	12.4	106.2	11.6
a.4 Export	92.3	159.4	112.2	9.0	109.6	16.4
a.4 Excise	92.3	71.6	112.2	0.0	4.4	0.1
a.5 Sup	238.7	160.5	69.0	0.9	39.7	3.4
a.6 Other Taxes	92.3	162.8	98.9	0.4	16.1	2.9
b. Non-NBR	86.7	252.4	119.4	2.3	80.5	9.3
b.1 Narcotics & Liquor	99.0	162.6	110.9	0.0	88.3	14.4
b.2 Vehicles	52.3	50.8	106.3	0.6	91.4	46.9
b.3 Land Revenue	100.0	250.3	119.2	0.3	102.5	13.9
b.4 Stamp Duty	88.7	393.5	121.0	1.1	67.4	5.4
b.5 Surcharge						
c. Non-tax Revenue	92.8	78.1	94.3	16.1	134.6	42.5
c.1 Dividend and Profit	99.8	50.3	50.1	1.3	84.7	22.1

	(Revised Budget FY21/Budget FY20)*100	(Budget FY21/Actual FY20)*100	(Budget FY21/ Revised Budget FY20)*100	Share in Total Revenue Actual FY20	(Actual FY20 up to September/Actual FY20 up to September)*100	(Actual FY21 Up to September/ Budget FY20)*100
c.2 Interest	63.8	456.2	164.2	0.7	897.7	74.2
c.3 Administrative Fees and Charges	98.3	274.2	74.6	0.9	75.7	7.9
c.4 Fines, Penalties and Forfeiture	88.0	82.2	194.7	0.2	124.7	37.3
c.5 Receipts for Services Rendered	105.7	167.2	64.6	1.1	47.5	9.1
c.6 Rents, Leases and Recoveries	79.2	117.3	115.4	0.2	128.0	25.6
c.7 Tolls and Levies	95.4	119.7	123.7	0.3	103.3	22.6
c.8 Non-Commercial Sales	93.3	175.7	114.7	0.6	39.5	4.2
c.9 Other Non-Tax Revenue and Receipts	110.3	21.5	104.0	10.7	81.1	91.7
c.10 Capital Revenue	50.2	201.0	270.5	0.1	70.5	7.4
Total Revenue (a+b+c)	92.1	143.7	108.6	100.0	108.3	17.3

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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