

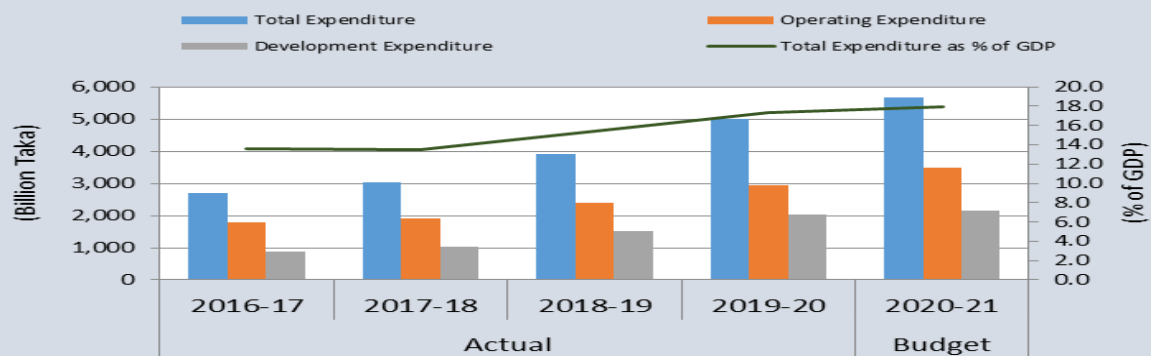


Monthly Report on Fiscal Position

March 2021

(Fiscal Year 2020-21)

Government Expenditure



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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 March, 2021 in the current fiscal year (FY 21) is 49.5 percent of the operating budget estimates. Actual development expenditure during the same period is 27.01 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to March 2021, 58.8 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (82.4 Percent). Total NBR tax collection is 54.9 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 March 2021, in current fiscal year, overall balance (excluding grants) witnessed a negative value which was 0.32 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 March)	Actual 21 (Up to March) as % of Budget FY21
GPS	83,467	67,027	31,522	12.5	47.0	100,665	120.6	150.2	319.4	34,831	34.6
LGRD	5,259	5,262	4,367	1.7	83.0	5,899	112.2	112.1	135.1	3,416	57.9
Defense	30,621	31,100	32,363	12.9	104.1	32,755	107.0	105.3	101.2	18,871	57.6
POS	23,397	23,745	21,443	8.5	90.3	25,023	106.9	105.4	116.7	13,514	54.0
Edu	41,224	40,724	38,378	15.3	94.2	44,079	106.9	108.2	114.9	28,098	63.7
Health	13,465	14,431	11,291	4.5	78.2	16,747	124.4	116.0	148.3	8,258	49.3
SSW	23,677	24,185	19,655	7.8	81.3	24,950	105.4	103.2	126.9	6,930	27.8
Housing	1,626	1,613	1,402	0.6	86.9	1,744	107.2	108.1	124.3	668	38.3
RCRA	2,557	2,644	2,444	1.0	92.4	2,649	103.6	100.2	108.4	1,284	48.5
F&E	120	105	7,861	3.1	7494.3	119	99.0	113.1	1.5	51	43.1
Agri	17,004	16,168	13,998	5.6	86.6	18,113	106.5	112.0	129.4	6,229	34.4
IES	1,168	1,153	1,003	0.4	87.0	1,295	110.9	112.3	129.1	729	56.2
Trans	9,613	9,457	8,195	3.3	86.7	10,341	107.6	109.3	126.2	3,795	36.7
Interest Payment	57,070	57,664	57,414	22.8	99.6	63,801	111.8	110.6	111.1	45,779	71.8
Total	310,268	295,278	251,338	100	85.1	348,180	112.2	117.9	138.5	172,453	49.5

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

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

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

- As a whole, operating spending up to March 2021 amounts to 49.5 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 March)	39.0	27.5	2.2	3.6	26.5	1.2

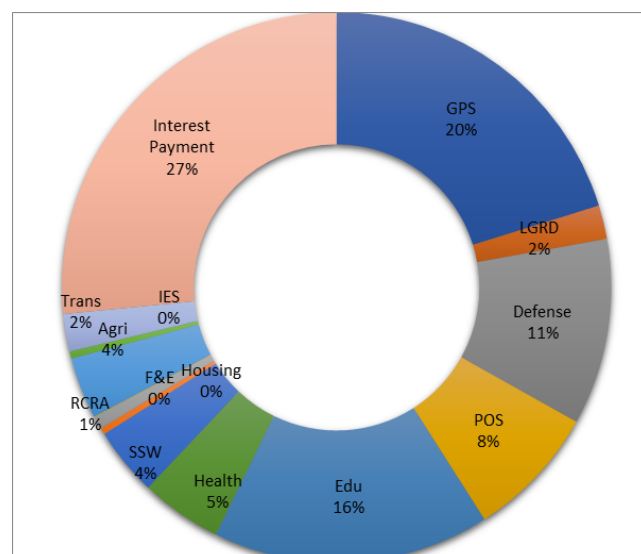
Note:

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 March 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 March 2021)



Total operating spending up to March, 2021 in the current fiscal year (FY21) is 49.5 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (27 percent) followed by Education (16 percent), General Public Service (20 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 March, 2020 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to March 2021)

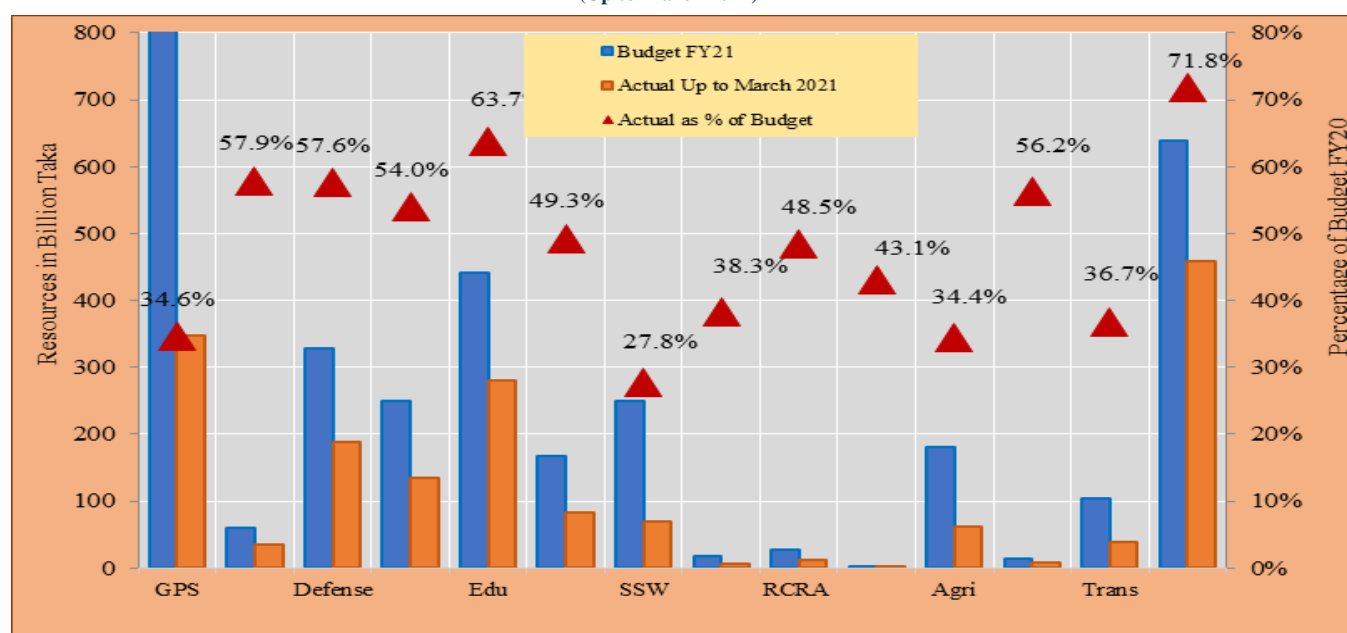


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (71.8%), Education (63.7%), IE&S (56.2%), Public Order & Safety (54.0%), RCRA (48.5%), F&E (43.1%), and Health (49.3%) sectors have shown better performance. A table 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 March is 49.5 percent of the budget estimate, which was 46.1 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 March 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 March 2021)

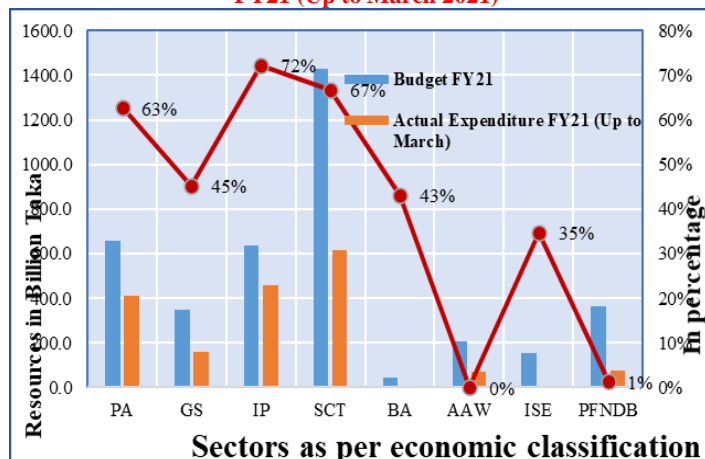
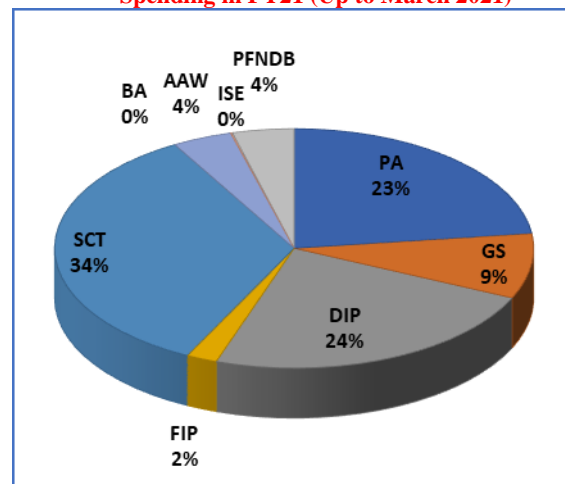


Figure 4: Share of Different Categories in Total Actual Spending in FY21 (Up to March 2021)



Up to March 2021, utilization rate of total operating expenditure is 49.5 percent. For some categories, like subsidies and current transfer (34%), DIP (24%) and Pay and Allowances (23%) the spending rate is higher than the overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

- Up to March 2021, actual expenditure is 27.01 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 30.45 percent of the budget;
- During this period, RCRA (58.92) sector made the highest utilization of allocated resources followed by AFL (37.00%), SSW (36.52%), GPS (34.54), HCS (33.24%), LGRD (29.39%), IES (27.52%) and Fuel & Energy (26.10%).
- Some of the sectors with large allocation like Defense, Public Order & Safety and Health showed a less-than-average performance.

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

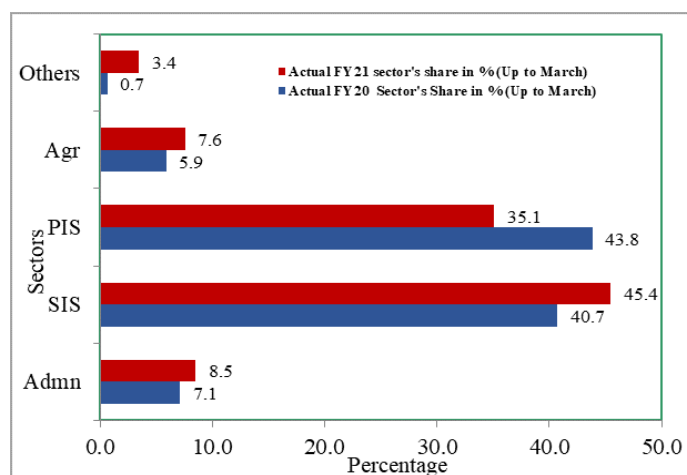
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Actual FY21+B16 9:N187 (up to July)	Year: 2019-20						Fiscal Year 2019-20					
	Budget 2020	Revised Budget 2020	Actual FY20	Actual FY20 (Up to March)	Sector Share in Actual (Up to March) (%)	Actual FY20 as % of Revised FY20	Budget FY21	Actual FY21 (Up to March)	Budget FY21 as % of Revised FY20	Budget FY21 as % of Actual FY20	Actual FY21 (Up to March as % of Budget FY21	Actual FY21 sector's share in % (Up to March)
GPS	13,005	13,374	7,739	4,541	6.32	57.86	12,495	4,316	93.43	161.46	34.54	7.43
LGRD	32,627	35,211	27,497	12,318	17.14	78.09	33,673	9,896	95.63	122.46	29.39	17.04
Defence	1,480	1,550	58	10	0.01	3.75	1,672	8	107.88	2873.78	0.49	0.01
POS	4,241	3,697	1,974	555	0.77	53.40	3,646	616	98.63	184.71	16.91	1.06
Edu	38,266	36,316	27,587	10,385	14.45	75.96	41,682	9,825	114.78	151.09	23.57	16.91
Health	12,267	9,261	5,864	2,661	3.70	63.32	12,500	2,510	134.97	213.15	20.08	4.32
SSW	5,781	6,259	4,430	1,658	2.31	70.78	6,650	2,428	106.25	150.12	36.52	4.18
HCS	4,977	5,833	3,947	2,236	3.11	67.67	5,193	1,726	89.04	131.57	33.24	2.97
RCRA	1,834	2,095	1,348	867	1.21	64.37	2,142	1,262	102.24	158.84	58.92	2.17
FE	27,930	26,049	26,036	8,301	11.55	99.95	26,640	6,952	102.27	102.32	26.10	11.97
AFL	11,347	10,849	7,835	4,208	5.86	72.21	11,868	4,392	109.39	151.48	37.00	7.56
IES	2,723	2,826	2,070	924	1.29	73.24	2,644	728	93.56	127.75	27.52	1.25
TC	55,209	49,028	44,605	23,199	32.28	90.98	54,239	13,430	110.63	121.60	24.76	23.12
Total	211,687	202,348	160,989	71,863	100.00	79.56	215,045	58,088	106.27	133.58	27.01	100.00

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



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

➤ From the graph it appears that up to March 2021, the maximum share of spending went to Social Infrastructure (45.4 percent) followed by physical infrastructure (35.1 percent), Administration (8.5) and Agriculture (7.6%).

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

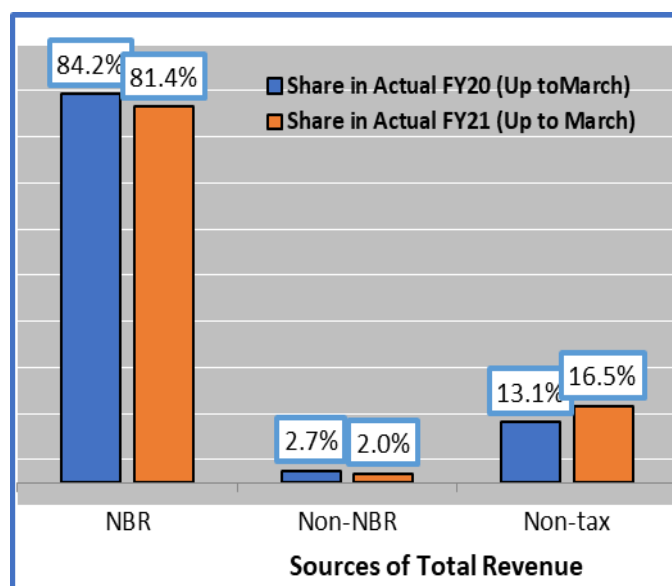
	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget	Revised	Actual	Actual	Actual	Budget	Actual	Actual	Actual
	FY20	Budget FY20	FY20	FY20 (March)	FY20 (Up to March)	FY21	FY21 (March)	FY21 (Up to March)	(Up to March) as percentage of Budget FY21
Tax Revenue (a+b)	340,101	313,069	220,780	19,918	168,905	344,997	27,249	185,681	53.8
a. NBR	325,600	300,501	214,836	19,442	163,717	329,998	26,727	181,136	54.9
a.1 Income	113,912	102,894	75,342	6,579	57,115	103,944	9,474	58,592	56.4
a.2 VAT	123,068	109,846	79,929	7,183	59,519	125,161	9,756	70,448	56.3
a.3 Import	48,153	47,136	32,530	3,269	25,140	57,815	3,988	27,587	47.7
a.4 Export duty	36,498	33,684	23,721	2,123	18,908	37,807	3,339	21,940	58.0
a.5 Excise	54	49	77	0	1	55	0	0	0.1
a.6 Supplementary Duty	2,239	5,345	2,297	204	2,181	3,686	104	2,244	60.9
a.7 Other Taxes	1,677	1,547	940	84	854	1,530	66	325	21.3
b. Non-NBR	14,501	12,567	5,943	476	5,188	14,999	522	4,544	30.3
c. Non-tax Revenue	37,707	35,001	42,282	4,301	25,508	33,002	4,945	36,724	111.3
Total Revenue (a + b + c)	377,808	348,070	263,062	24,219	194,413	377,999	32,194	222,405	58.8
d. Tax-GDP Ratio (base 2005-06)	13.38	12.31	8.68	0.78	6.64	11.95	0.94	6.43	
e. Revenue-GDP ratio (base 2005-06)	14.86	13.69	10.35	0.95	7.65	13.10	1.12	7.71	

- Total revenue collection in FY20 was 10.35 percent of GDP and 75.58 percent of the revised budget target.
- Up to March 2021, total revenue collection scaled up by 14.39 percent compared to the corresponding period of the previous fiscal year (FY20) and achievement as to annual target is 58.84 percent.
- In FY21, total revenue is expected to be scaled up to 13.10 percent of GDP. This figure is about 8.6 percent higher than the revised budget estimate of FY20, but 43.7 percent higher than the actual collection in FY20.

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

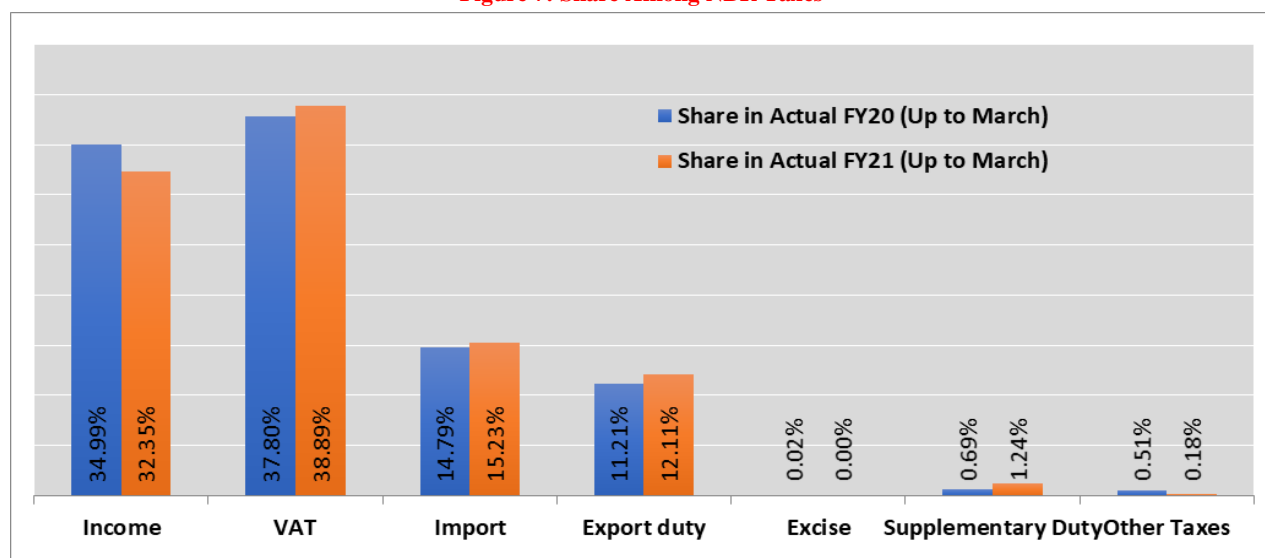
- Major share of the government revenue comes from NBR sources (81.4 percent up to March 2021).
- Growth rates of NBR and Non-NBR tax revenue are 10.67 percent and – 14.19 percent respectively. On the other hand, non-tax revenue collection grew by 43.97 percent compared to the corresponding period of the previous fiscal year (FY20).
- For tax and non-tax revenue, achievements as to the annual target were 53.8 and 111.3 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 10.2 percent higher than the revised budget of FY20 and 56.26 percent higher than the actual collection of the FY20.
- In FY21, up to March 2021, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 38.89 percent was collected from VAT, 32.35 percent from Income Tax, 15.23 percent from Import Duty, 12.11 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 March	Accounts 2020-21 Up to March
	Budget	Revised	Accounts March		Budget	Revised Budget	Accounts March		
Revenues	377,811	348,069	24,219	263,062	378,002	351534	32,194	194,413	222,407
Tax Revenue	340,104	313,070	19,918	220,780	344,999	315999	27,249	168,905	185,682
Non-Tax Revenue	37,710	35,002	4,301	42,282	33,002	35535	4,946	25,508	36,726
Foreign Grants	4,168	3,454	15	1,957	4,013	3985	12	151	45
Revenue and Foreign Grants	381,980	351,523	24,234	265,019	382,014	355519	32,207	194,564	222,452
Non-Development Expenditure	310,263	295,280	16,801	251,338	348,180	323688	23,506	164,889	171,905
Net Outlay for Food Account Operation	308	654	1,037	2,326	567	2553	538	6,764	3,898
Loans & Advances (Net)	937	3,294	-3,620	1,207	4,210	4717	-572	-5,446	-2,491
Development Expenditure	211,683	202,349	6,410	160,652	215,043	208025	10,148	71,863	58,088
Development Program financed from Revenue Budget	1,463	1,833	10	1,617	2,522	3239	11	784	91
Non-ADP Project	5,315	4,846	49	3,343	4,722	4610	910	2,454	1,977
Annual Development Programme	202,721	192,921	6,287	154,238	205,145	197643	8,993	68,241	54,796
Non-ADP FFW and Transfer	2,184	2,748	64	1,455	2,654	2532	234	384	1,225
Total Expenditure	523,191	501,577	20,629	415,523	567,999	538983	33,621	238,070	231,400
Overall Balance (Including Grants)	-141,211	-150,053	3,605	-150,504	-185,985	-183464	-1,415	-43,507	-8,948
(In percent of GDP)	-4.89	-5.35	0.13	-5.36	-5.86	-6.56	-0.05	-1.55	-0.32
Overall Balance (Excluding Grants)	-145,380	-153,507	3,591	-152,460	-189,997	-187449	-1,427	-43,657	-8,993
(In percent of GDP)	-5.04	-5.47	0.13	-5.43	-5.99	-6.70	-0.05	-1.56	-0.32

- 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 March, 2021 (excluding grants) witnesses a negative value which was 0.32 percent of GDP.

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

5.0 Financing

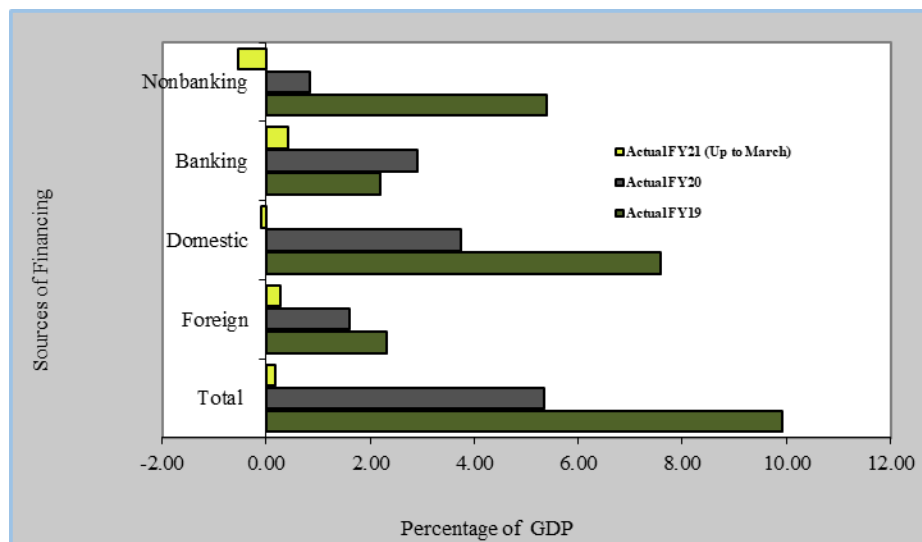
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2019-20			Accounts 2019-20	Year:2020-21			Accounts FY20 Up to March	Accounts FY21 Up to March
	Budget	Revised	Accounts March		Budget	Revised Budget	Accounts March		
1.0 Foreign Borrowing-Net	63,848	52,709	40	45,116	76,004	68,414	1,973	198	8,470
1.1 Foreign Borrowing	75,390	63,659	1,491	57,085	88,824	80,954	3,556	9,140	17,533
1.2 Amortization	-11,542	-10,950	-1,451	-11,968	-12,820	-12,540	-1,583	-8,942	-9,063
2.0 Domestic Borrowing	77,363	97,345	-3,636	105,083	109,983	115,052	-562	38,685	-3,024
2.1 Borrowing from Banking System (Net)	47,364	82,421	-2,542	81,718	84,980	79,749	-4,345	49,118	13,733
2.1.1 Long-Term Debt (Net)	28,094	59,986	1,850	57,930	53,654	60,749	-3,356	38,510	44,225
2.1.2 Short-Term Debt (Net)	19,270	22,435	-4,392	23,788	31,326	19,000	-989	10,608	-30,492
2.2 Non-Bank Borrowing (Net)	30,000	14,924	-1,094	23,365	25,003	35,303	3,783	-10,432	-16,757
2.2.1 National Savings Schemes (Net)	27,000	11,924	1,541	15,089	20,000	30,302	4,281	11,727	34,869
2.2.2 Others	3,000	3,000	-2,635	8,276	5,003	5,001	-498	-22,159	-51,626
Total - Financing:	141,211	150,054	-3,596	0	185,987	183,466	1,411	38,883	5,446
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	-0.13	0.00	5.86	6.56	0.05	1.39	0.19

Figure 8: Sources of Financing Deficit



For FY21, up to March, 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 (March)	Actual FY20 Up to March, 2019	Actual FY2020	Budget FY21	Actual FY21 (March)	Actual FY21 (Up to March)
General Public Services	83,467	67,027	2,842	19,283	31,522	100,665	1,126	20,849
LGRD	5,259	5,262	448	2,122	4,367	5,899	29	1,722
Defence	30,621	31,100	3,091	19,665	32,363	32,755	9	10,353
Public Order and safety	23,397	23,745	1,407	11,883	21,443	25,023	391	9,936
Education & technology	41,224	40,724	2,619	24,494	38,378	44,079	1,608	22,937
Health	13,465	14,431	776	6,044	11,291	16,747	11	5,989
Social Security and Welfare	23,677	24,185	573	7,135	19,655	24,950	422	5,262
Housing	1,626	1,613	158	588	1,402	1,744	44	383
Recreation, Culture and Religious Affairs	2,557	2,644	200	1,499	2,444	2,649	105	1,039
Fuel and Energy	120	105	8	6,704	7,861	119	4	46
Agriculture	17,004	16,168	2,419	7,538	13,998	18,113	224	4,569
Industrial & Economic Services	1,168	1,153	60	656	1,003	1,295	20	564
Transport and Communication	9,613	9,457	852	4,375	8,195	10,341	498	2,794
Interest	57,070	57,664	3,602	36,099	57,414	63,801	0	29,571
Total – Operating Revenue Expenditure	310,268	295,278	19,054	148,086	251,338	348,180	4,491	116,014

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 (March)	Actual FY20 (Up to March)	Actual FY20	Budget FY21	Actual FY21 (March)	Actual FY21 (Up to March)	Actual FY21 (Up to March) as % Budget FY21
Sub-total = GPS	83,467	67,027	2,842	19,283	31,522	100,665	1,126	20,849	20.7
Office of the President	24	24	2	13	19	27	1	12	44.7
Parliament	327	315	15	131	215	332	17	123	37.2
Prime Minister's Office	564	628	50	293	1,061	621	40	321	51.7
Cabinet Division	174	232	5	44	87	240	4	44	18.5
Election Commission	779	573	53	250	494	1,095	6	160	14.6
Ministry of Public Administration	2,469	2,475	94	1,054	1,812	2,774	74	905	32.6

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (March)	Actual FY20 (Up to March)	Actual FY20	Budget FY21	Actual FY21 (March)	Actual FY21 (Up to March)	Actual FY21 (Up to March) as % Budget FY21
Public Service Commission	68	68	4	40	59	78	4	29	37.2
Finance Division	74,511	58,145	2,443	15,963	24,922	90,544	414	16,382	18.1
Internal Resources Division	2,301	2,301	81	682	1,403	2,637	53	606	23.0
Financial Institutions Division	139	109	2	66	89	105	500	1,797	1,717.0
Economic Relations Division	244	291	4	36	222	293	2	172	58.6
Planning Division/2	88	85	8	52	73	90	6	44	48.7
Implementation, Monitoring and Evaluation Division	54	50	2	13	44	56	1	12	22.0
Statistics and Informatics Division	225	219	11	102	169	259	4	81	31.2
Ministry of Foreign Affairs	1,499	1,512	67	542	851	1,514	0	160	10.6
Sub-total = LGRD	5,259	5,262	448	2,122	4,367	5,899	29	1,722	29.2
Local Government Division	4,322	4,317	355	1,724	3,759	4,881	26	1,419	29.1
Rural Development and Co-operatives Division	584	592	87	375	571	648	3	286	44.1
Ministry of Chittagong Hill Tracts Affairs	353	354	6	23	37	371	1	18	4.8
Sub-total = Defence	30,621	31,100	3,091	19,665	32,363	32,755	9	10,353	31.6
Ministry of Defence - Defence Services	29,284	29,659	2,962	18,892	30,991	31,274	9	9,864	31.5
Ministry of Defence - Others Services	1,298	1,310	125	758	1,334	1,440	0	480	33.4
Armed Forces Division	38	131	3	15	38	41	0	8	20.0
Sub-total=POS	23,397	23,745	1,407	11,883	21,443	25,023	391	9,936	39.7
Supreme Court	195	199	12	98	181	223	11	97	43.7
Law and Justice Division	1,196	1,198	72	611	998	1,363	20	530	38.9
Public Security Division	19,757	20,137	1,205	10,133	18,356	20,765	330	8,557	41.2
Legislative and Parliamentary Affairs Division	29	31	4	18	27	34	1	18	53.6
Anti Corruption Commission	110	113	9	66	102	125	3	42	33.7
Security Services Division	2,109	2,066	105	957	1,780	2,513	26	691	27.5
Sub-total = Edu	41,224	40,724	2,619	24,494	38,378	44,079	1,608	22,937	52.0
Ministry of Primary and Mass Education	14,772	14,685	1,064	8,847	14,161	15,536	99	7,287	46.9
Secondary and Higher Education Division	19,695	19,250	1,145	12,164	18,398	21,252	1,128	12,077	56.8
Ministry of Science and Technology	530	530	21	371	516	557	19	349	62.7
Information and Communication Technology Division	285	305	7	116	257	366	3	124	34.0
Technical and Madrasah Education Division	5,941	5,952	382	2,996	5,045	6,368	359	3,100	48.7
Sub-total = Health	13,465	14,431	776	6,044	11,291	16,747	11	5,989	35.8
Health Services Division	10,008	10,944	571	4,376	8,472	12,830	10	4,598	35.8
Medical Education and Family Welfare Division	3,458	3,488	205	1,668	2,819	3,917	1	1,391	35.5
Sub-total = SSW	23,677	24,185	573	7,135	19,655	24,950	422	5,262	21.1

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (March)	Actual FY20 (Up to March)	Actual FY20	Budget FY21	Actual FY21 (March)	Actual FY21 (Up to March)	Actual FY21 (Up to March) as % Budget FY21
Ministry of Social Welfare	6,555	6,633	116	3,064	6,480	7,519	31	1,828	24.3
Ministry of Women and Children Affairs	3,101	3,125	107	336	1,248	3,183	190	532	16.7
Ministry of Food	3,614	4,046	1	21	3,904	4,883	1	29	0.6
Ministry of Disaster Management and Relief	6,418	6,449	182	1,675	4,279	5,345	13	1,106	20.7
Ministry of Liberation Affairs	3,989	3,933	167	2,039	3,745	4,020	187	1,767	44.0
Sub-total = HCS	1,626	1,613	158	588	1,402	1,744	44	383	22.0
Ministry of Housing and Public Works	1,626	1,613	158	588	1,402	1,744	44	383	22.0
Sub-total = RCRA	2,557	2,644	200	1,499	2,444	2,649	105	1,039	39.2
Ministry of Information	704	745	39	408	670	777	43	397	51.1
Ministry of Cultural Affairs	315	322	23	178	304	358	26	157	43.9
Ministry of Religious Affairs	263	276	2	120	238	268	13	78	29.1
Ministry of Youth and Sports	1,274	1,301	137	793	1,232	1,245	23	407	32.7
Sub-total = FE	120	105	8	6,704	7,861	119	4	46	38.6
Energy and Mineral Resources Division	70	63	4	1,529	1,548	69	3	28	40.9
Power Division	50	42	4	5,175	6,313	49	1	17	35.4
Sub-total = Agr	17,004	16,168	2,419	7,538	13,998	18,113	224	4,569	25.2
Ministry of Agriculture/3	12,119	11,087	2,049	5,099	9,811	12,893	160	2,640	20.5
Ministry of Fisheries and Livestock	1,297	1,503	80	576	960	1,581	29	462	29.2
Ministry of Environment and Forest	820	816	33	260	630	648	28	276	42.5
Ministry of Land	1,092	1,092	69	580	936	1,171	7	470	40.2
Ministry of Water Resources	1,676	1,671	187	1,023	1,661	1,820	0	721	39.6
Sub-total = IES	1,168	1,153	60	656	1,003	1,295	20	564	43.5
Ministry of Commerce	219	213	12	98	167	253	9	73	28.9
Ministry of Labour and Employment	115	114	7	54	89	130	6	51	39.2
Ministry of Industries	338	336	3	240	326	381	2	249	65.3
Ministry of Expatriates' Welfare and Overseas Employment	296	296	20	158	247	325	3	110	33.7
Ministry of Textiles and Jute	199	194	18	106	175	206	0	81	39.4
Sub-total = TC	9,613	9,457	852	4,375	8,195	10,341	498	2,794	27.0
Road Transport and Highways Division	4,111	4,089	339	1,438	3,357	4,616	356	1,793	38.8
Ministry of Railways	3,664	3,540	262	1,780	3,037	3,835	1	7	0.2
Ministry of Shipping	719	724	129	439	697	734	128	467	63.5
Ministry of Civil Aviation and Tourism	51	52	1	26	50	55	8	25	46.8
Posts and Telecommunications Division	1,064	1,049	121	690	1,052	1,096	5	501	45.7
Bridges Division	3	4	0	1	3	6	0	2	28.0
Sub-total = Interest	57,070	57,664	3,602	36,099	57,414	63,801	0	29,571	46.3

Ministries/Division	Fiscal Year 2019-20					Fiscal Year 2020-21			
	Budget FY20	Revised Budget FY20	Actual FY20 (March)	Actual FY20 (Up to March)	Actual FY20	Budget FY21	Actual FY21 (March)	Actual FY21 (Up to March)	Actual FY21 (Up to March) as % Budget FY21
Domestic	52,797	52,796	3,403	33,238	53,096	58,253	0	28,185	48.4
Foreign	4,273	4,868	200	2,861	4,318	5,548	0	1,386	25.0
Total Operating Revenue Expenditure	310,268	295,278	19,054	148,086	251,338	348,180	4,491	116,014	33.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY20	Revised Budget FY20	Actual FY20	Actual FY20 (Up to March)	Budget FY21 (crore taka)	Actual FY21 Up to March (crore taka)	Actual FY21 (Up to March) As % of Budget FY19	Actual FY21 (Up to March) as % of Budget FY21
Pay and Allowances	60,109	61,108	55,483	39,926	65,860	41,330	66.4	62.8
Pay of Officers	8,254	9,106	7,770	5,826	10,486	6,475	70.6	61.8
Pay of Establishment	23,755	23,460	22,076	16,390	24,756	16,719	69.0	67.5
Allowances	28,100	28,543	25,636	17,710	30,618	18,136	63.0	59.2
Goods and Services	31,828	32,435	28,435	15,722	34,744	15,730	49.4	45.3
Supplies and Services	23,759	24,298	19,929	11,366	25,502	11,386	47.8	44.6
Repairs Maintenance and Rehabilitation	8,069	8,137	8,506	4,356	9,242	4,344	54.0	47.0
Interest Payments	57,068	57,663	57,414	40,416	63,799	45,779	70.8	71.8
Domestic	52,795	52,795	53,096	36,874	58,251	42,073	69.8	72.2
Foreign	4,273	4,868	4,318	3,543	5,548	3,706	82.9	66.8
Subsidies and Incentives and Current Transfers	124,251	122,083	91,619	58,401	142,751	61,612	47.0	43.2
Subsidies	33,457	31,981	29,233	17,535	38,648	11,537	52.4	29.9
Grants in Aid	50,699	51,500	43,124	27,814	63,195	27,703	54.9	43.8
Pensions and Gratuities	27,117	27,088	16,174	12,627	27,637	12,954	46.6	46.9
Others	2,593	1,129	753	247	2,886	1,698	9.5	58.8
Block Allocations	4,678	1,617	0	0	4,536	0	0.0	0.0
Unexpected	2,500	846	0	0	3,000	0	0.0	0.0
Others	2,178	771	0	0	1,536	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	277,934	274,906	232,951	154,466	311,690	164,451	55.6	52.8
Acquisition of Assets and Works (B)	17,846	18,829	17,978	9,596	20,797	7,238	53.8	34.8
Acquisition of Assets	16,716	17,756	17,111	9,139	19,403	6,817	54.7	35.1
Acquisition of Land	1,130	1,073	867	457	1,394	422	40.5	30.2
Total - Augmented Operating Recurrent Expenditure (A+B):	295,780	293,735	250,929	164,062	332,488	171,689	55.5	51.6
Investments in Shares and Equities (C)	14,482	1,499	409	243	15,648	216	1.7	1.4
Share Capital	14,482	1,499	409	243	15,648	216	1.7	1.4
Total - Operating Capital Expenditure (B+C)	32,328	20,328	18,387	9,839	36,445	7,454	30.4	20.5

Total -Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C) :	310,262	295,234	251,338	164,305	348,136	171,905	53.0	49.4
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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	(March)	(Up to March)	Actual	Budget	Actual FY21	Actual	FY21	FY21
					FY20	FY21	(March)	FY21	(up to March) as % of Revised Budget	(Up to March) as % Budget
								(Up to March)	FY20	FY20
Sub-total = GPS	13,004.64	13,374.13	226.16	4,540.60	7,738.69	12,494.85	1,637.46	4,315.84	33.95	34.54
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	115.10	637.61	2,193.94	3,217.18	505.58	1,508.46	20.47	46.89
Cabinet Division	66.97	68.73	0.03	7.91	9.57	18.56	0.01	0.25	11.51	1.34
Election Commission	1,141.23	1,646.22	8.88	1,148.45	1,396.45	621.57	122.47	393.00	69.76	63.23
Ministry of Public Administration	394.00	304.63	12.27	110.89	211.59	518.29	20.84	142.61	36.40	27.52
Public Service Commission	34.43	52.53	1.30	7.51	31.54	26.73	0.31	1.00	14.30	3.76
Finance Division	3,326.37	2,809.72	7.25	1,068.31	1,424.33	3,809.77	531.97	1,088.91	38.02	28.58
Internal Resources Division (IRD)	597.82	230.52	2.27	9.67	35.19	456.40	4.03	11.96	4.20	2.62
Financial Institutions Division	2,902.59	2,853.85	57.78	1,456.57	2,042.07	2,274.29	419.65	1,082.69	51.04	47.61
Economic Relations Division	66.08	81.88	0.64	36.84	70.79	57.48	0.92	6.93	44.99	12.06
Planning Division/2	1,143.31	1,526.37	1.08	21.07	45.42	1,157.90	10.36	35.18	1.38	3.04
Implementation Monitoring and Evaluation Division	95.18	152.56	0.42	1.60	71.81	92.57	0.01	1.56	1.05	1.68
Statistics and Informatics Division	150.03	446.89	13.16	24.87	172.75	124.46	21.03	32.13	5.57	25.81
Ministry of Foreign Affairs	121.47	84.65	5.99	9.29	33.24	118.82	0.29	11.16	10.98	9.39
Sub-total = LGRD	32,626.77	35,211.40	1,675.29	12,317.68	27,497.40	33,673.49	2,072.72	9,895.60	34.98	29.39
Local Government Division	29,920.66	32,732.07	1,380.12	10,864.52	25,520.61	31,221.32	1,961.82	9,053.78	33.19	29.00
Rural Development and Co-operatives Division	1,864.78	1,637.16	229.53	1,012.63	1,293.37	1,587.72	68.32	559.85	61.85	35.26
Ministry of Chittagong Hill Tracts Affairs	841.33	842.17	65.64	440.52	683.41	864.45	42.58	281.98	52.31	32.62
Sub-total = Defence	1,479.94	1,550.34	1.39	10.04	58.20	1,672.47	2.07	8.11	0.65	0.49
Ministry of Defence - Defence Services	1,479.94	1,550.34	1.39	10.04	58.20	1,672.47	2.07	8.11	0.65	0.49
Sub-total=POS	4,241.32	3,696.75	100.95	554.99	1,973.94	3,646.13	186.57	616.38	15.01	16.91
Law and Justice Division	453.50	435.00	9.37	89.12	226.92	375.67	9.81	76.16	20.49	20.27
Public Security Division	2,166.45	2,080.31	55.38	311.40	1,000.21	1,895.23	64.76	254.55	14.97	13.43
Legislative and Parliamentary Affairs Division	6.45	2.84	0.07	0.91	1.90	5.71	0.24	2.83	32.00	49.50
Anti Corruption Commission	30.17	9.72	0.01	2.06	4.07	24.56	0.01	1.53	21.15	6.21
Security Services Division	1,584.75	1,168.88	36.12	151.52	740.85	1,344.96	111.75	281.33	12.96	20.92
Sub-total = Edu	38,265.59	36,316.02	707.71	10,385.45	27,586.99	41,682.34	1,351.20	9,824.78	28.60	23.57
Ministry of Primary and Mass Education	9,270.00	9,016.24	239.48	2,279.95	6,298.88	9,403.55	507.03	2,954.56	25.29	31.42
Secondary and Higher Education Division	9,928.67	9,149.51	396.26	4,443.44	7,468.86	11,865.23	307.91	3,702.07	48.56	31.20

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Ministry of Science and Technology	15,908.47	15,908.47	4.31	2,704.78	12,164.05	17,388.94	434.00	2,201.74	17.00	12.66
Information and Communication Technology Division	1,645.30	887.01	33.84	517.22	652.45	1,048.63	61.88	375.43	58.31	35.80
Technical and Madrasah Education Division	1,513.15	1,354.79	33.82	440.07	1,002.74	1,975.99	40.38	590.99	32.48	29.91
Sub-total = Health	12,266.82	9,260.85	525.65	2,661.48	5,864.17	12,499.58	330.28	2,510.10	28.74	20.08
Health Services Division	9,936.80	7,667.39	476.14	2,327.58	4,961.21	10,053.86	247.64	1,932.08	30.36	19.22
Medical Education and Family Welfare Division	2,330.02	1,593.46	49.51	333.90	902.96	2,445.72	82.64	578.02	20.95	23.63
Sub-total = SSW	5,780.74	6,258.54	341.35	1,657.95	4,429.60	6,649.67	396.06	2,428.14	26.49	36.52
Ministry of Social Welfare	325.95	261.41	10.98	104.55	191.33	402.01	30.70	100.99	39.99	25.12
Ministry of Women and Children Affairs	647.80	664.15	12.57	216.66	360.80	676.29	31.57	166.44	32.62	24.61
Ministry of Food	888.84	463.97	41.95	151.51	216.04	595.00	13.15	99.94	32.65	16.80
Ministry of Disaster Management and Relief	3,453.84	4,654.23	261.59	1,095.86	3,478.74	4,491.37	308.85	1,991.44	23.55	44.34
Ministry of Liberation Affairs	464.31	214.78	14.26	89.37	182.69	485.00	11.79	69.34	41.61	14.30
Sub-total = HCS	4,977.01	5,832.68	173.26	2,236.31	3,947.20	5,193.22	89.19	1,726.19	38.34	33.24
Ministry of Housing and Public Works	4,977.01	5,832.68	173.26	2,236.31	3,947.20	5,193.22	89.19	1,726.19	38.34	33.24
Sub-total = RCRA	1,834.05	2,094.72	125.96	866.58	1,348.32	2,141.70	17.04	1,261.90	41.37	58.92
Ministry of Information	285.26	171.25	4.97	52.10	118.75	262.56	6.75	46.00	30.42	17.52
Ministry of Cultural Affairs	260.17	178.72	0.50	77.12	117.29	220.86	7.51	77.19	43.15	34.95
Ministry of Religious Affairs	1,074.47	1,589.46	108.64	661.98	999.00	1,424.99	0.14	1,061.96	41.65	74.52
Ministry of Youth and Sports	214.15	155.29	11.85	75.38	113.28	233.29	2.63	76.75	48.54	32.90
Sub-total = FE	27,930.29	26,048.85	243.31	8,300.80	26,035.69	26,639.55	1,401.87	6,951.90	31.87	26.10
Energy and Mineral Resources Division	1,915.85	2,417.07	0.15	491.33	2,123.66	1,835.62	13.96	477.43	20.33	26.01
Power Division	26,014.44	23,631.78	243.16	7,809.47	23,912.03	24,803.93	1,387.91	6,474.47	33.05	26.10
Sub-total = Agr	11,347.32	10,849.46	477.91	4,208.49	7,834.75	11,868.17	515.68	4,391.58	38.79	37.00
Ministry of Agriculture/3	1,930.38	1,865.53	73.92	655.11	1,722.49	2,543.98	149.37	959.55	35.12	37.72
Ministry of Fisheries and Livestock	1,634.90	1,028.47	38.81	277.03	657.78	1,611.80	58.01	257.82	26.94	16.00
Ministry of Environment and Forest	676.02	260.47	3.60	38.97	197.83	598.74	16.57	92.46	14.96	15.44
Ministry of Land	849.39	596.41	31.72	107.81	314.40	844.23	14.57	149.86	18.08	17.75
Ministry of Water Resources	6,256.63	7,098.58	329.87	3,129.58	4,942.24	6,269.42	277.16	2,931.89	44.09	46.76
Sub-total = IES	2,723.24	2,826.02	249.57	923.64	2,069.70	2,644.13	113.37	727.61	32.68	27.52
Ministry of Commerce	412.48	206.43	0.33	21.41	135.71	365.41	38.10	40.64	10.37	11.12
Ministry of Labour and Employment	198.20	253.48	19.29	52.53	206.47	220.42	3.45	38.59	20.72	17.51
Ministry of Industries	1,217.59	1,419.73	151.21	611.17	1,229.95	1,233.58	43.69	491.03	43.05	39.81
Ministry of Expatriates' Welfare and Overseas Employment	294.97	289.76	14.24	87.23	181.68	316.40	15.71	88.95	30.11	28.11
Ministry of Textiles and Jute	600.00	656.62	64.51	151.29	315.89	508.32	12.42	68.40	23.04	13.46
Sub-total = TC	55,208.87	49,028.02	1,561.24	23,198.85	44,604.58	54,239.32	2,034.95	13,430.16	47.32	24.76
Road Transport and Highways Division	25,163.36	23,959.80	1,152.99	8,696.88	20,004.39	24,825.41	1,953.43	8,340.84	36.30	33.60
Ministry of Railways	12,598.64	10,249.00	225.65	7,198.23	11,137.32	12,491.30	0.00	0.00	70.23	0.00
Ministry of Shipping	3,113.44	3,182.13	119.38	1,404.93	2,682.04	3,265.15	79.77	1,353.33	44.15	41.45
Ministry of Civil Aviation and Tourism	3,374.60	3,364.83	2.50	237.96	3,169.22	3,633.24	1.75	494.25	7.07	13.60
Posts and Telecommunications Division	2,396.81	1,590.73	60.72	635.24	930.10	2,050.39	0.00	142.84	39.93	6.97
Bridges Division	8,562.02	6,681.53	0.00	5,025.62	6,681.52	7,973.83	0.00	3,098.90	75.22	38.86
Total Development Revenue Expenditure	211,686.60	202,347.78	6,409.75	71,862.87	160,989.24	215,044.62	10,148.46	58,088.29	35.51	27.01

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2019-20						Fiscal Year 2020-21		
	Actual FY19	Budget FY20	Revised Budget FY20	Actual FY20 (March)	Actual FY20 (Up to March)	Actual FY20	Budget FY21	Actual FY201 (March)	Actual FY21 (Up to March)
Tax Revenue (a+b)	225,966.3	340,101.00	313,068.8	19,918.3	168,904.8	220,779.9	344,997.3	27,248.7	185,680.7
a. NBR	218,624.9	325,600.0	300,501.4	19,441.9	163,717.1	214,836.4	329,998.0	26,726.8	181,136.5
a.1 Income	67,298.9	113,911.5	102,893.6	6,578.8	57,114.7	75,342.3	103,944.1	9,473.5	58,592.0
a.2 VAT	85,014.8	123,067.7	109,845.8	7,182.7	59,518.6	79,929.1	125,161.1	9,755.8	70,447.5
a.3 Import	38,426.2	48,153.2	47,135.7	3,269.3	25,140.0	32,530.0	57,814.5	3,987.8	27,587.1
a.4 Export	24,282.2	36,498.1	33,684.2	2,122.9	18,908.0	23,720.9	37,807.2	3,339.0	21,940.4
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	204.2	2,181.3	2,297.0	3,685.7	104.5	2,244.0
a.6 Other Taxes	1,149.8	1,676.7	1,547.4	84.0	853.6	939.7	1,529.9	66.1	325.4
b. Non-NBR	7,341.4	14,501.0	12,567.4	476.4	5,187.7	5,943.5	14,999.3	521.9	4,544.2
b.1 Narcotics & Liquor	76.3	109.0	108.0	7.2	59.4	73.6	119.7	7.2	56.6
b.2 Vehicles	1,677.4	1,432.7	750.0	125.6	1,352.1	1,568.5	797.5	125.4	1,176.0
b.3 Land Revenue	665.1	1,400.0	1,400.0	50.8	539.3	666.5	1,668.2	71.1	649.8
b.4 Stamp Duty	4,200.1	11,048.0	9,798.0	231.6	2,773.5	3,011.7	11,851.0	273.1	2,264.9
b.5 Surcharge	722.5	511.3	511.4	61.3	463.3	623.1	562.9	45.1	396.9
c. Non-tax Revenue	25,924.4	37,707.3	35,001.3	4,300.9	25,507.8	42,281.7	33,002.1	4,945.4	36,724.3
c.1 Dividend and Profit	2,653.9	3,496.9	3,490.0	3.3	1,181.3	3,471.8	1,747.7	100.2	1,274.8
c.2 Interest	1,513.0	8,316.9	5,309.2	186.0	1,686.5	1,910.8	8,717.3	157.7	7,376.1
c.3 Administrative Fees and Charges	2,796.7	8,886.7	8,735.4	219.3	2,167.7	2,375.5	6,513.2	187.1	1,625.4
c.4 Fines Penalties and Forfeiture	688.8	288.9	254.2	52.4	486.5	602.0	494.8	88.4	654.5
c.5 Receipts for Services Rendered	3,965.3	7,273.9	7,690.7	218.3	2,550.1	2,969.9	4,965.5	267.2	2,279.9
c.6 Rents Leases and Recoveries	563.5	630.3	499.4	45.5	303.6	491.4	576.2	50.1	344.9
c.7 Tolls and Levies	675.7	686.1	654.7	26.8	523.4	676.6	810.1	74.0	589.0
c.8 Non-Commercial Sales	902.6	2,614.3	2,437.9	142.7	1,133.9	1,591.5	2,796.5	210.6	877.1
c.9 Other Non-Tax Revenue and Receipts	11,906.3	5,260.7	5,803.2	3,397.9	15,349.1	28,021.6	6,037.9	3,787.8	21,608.0
c.10 Capital Revenue	258.6	252.5	126.7	8.6	125.6	170.5	342.8	22.3	94.8
Total Revenue (a+b+c)	251,890.7	377,808.3	348,070.1	24,219.2	194,412.6	263,061.6	377,999.4	32,194.1	222,405.0
d. Tax-GDP Ratio (base 2005-06)	10.04	13.38	12.31	0.78	6.64	8.68	11.95	0.94	6.43
e. Revenue-GDP ratio (base 2005-06)	11.19	14.86	13.69	0.95	7.65	10.35	13.10	1.12	7.71

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 March/Actual FY20 up to March)*100	(Actual FY21 up to March/ Budget FY21)*100
Tax Revenue (a+b)	92.1	156.3	110.2	83.9	109.9	53.8
a. NBR	92.3	153.6	109.8	81.7	110.6	54.9
a.1 Income	90.3	138.0	101.0	28.6	102.6	56.4
a.2 VAT	89.3	156.6	113.9	30.4	118.4	56.3
a.3 Import	97.9	177.7	122.7	12.4	109.7	47.7
a.4 Export	92.3	159.4	112.2	9.0	116.0	58.0
a.4 Excise	92.3	71.6	112.2	0.0	3.6	0.1
a.5 Sup	238.7	160.5	69.0	0.9	102.9	60.9
a.6 Other Taxes	92.3	162.8	98.9	0.4	38.1	21.3
b. Non-NBR	86.7	252.4	119.4	2.3	87.6	30.3
b.1 Narcotics & Liquor	99.0	162.6	110.9	0.0	95.3	47.3
b.2 Vehicles	52.3	50.8	106.3	0.6	87.0	147.5
b.3 Land Revenue	100.0	250.3	119.2	0.3	120.5	39.0
b.4 Stamp Duty	88.7	393.5	121.0	1.1	81.7	19.1
b.5 Surcharge						
c. Non-tax Revenue	92.8	78.1	94.3	16.1	144.0	111.3
c.1 Dividend and Profit	99.8	50.3	50.1	1.3	107.9	72.9
c.2 Interest	63.8	456.2	164.2	0.7	437.4	84.6
c.3 Administrative Fees and Charges	98.3	274.2	74.6	0.9	75.0	25.0
c.4 Fines Penalties and Forfeiture	88.0	82.2	194.7	0.2	134.5	132.3
c.5 Receipts for Services Rendered	105.7	167.2	64.6	1.1	89.4	45.9
c.6 Rents Leases and Recoveries	79.2	117.3	115.4	0.2	113.6	59.9
c.7 Tolls and Levies	95.4	119.7	123.7	0.3	112.5	72.7
c.8 Non-Commercial Sales	93.3	175.7	114.7	0.6	77.4	31.4
c.9 Other Non-Tax Revenue and Receipts	110.3	21.5	104.0	10.7	140.8	357.9
c.10 Capital Revenue	50.2	201.0	270.5	0.1	75.5	27.6
Total Revenue (a+b+c)	92.1	143.7	108.6	100.0	114.4	58.8

Notes:

Income= Income/property/profit/wealth
 Import= Import & export duty
 Sup= Supplementary duty
 Ex= Excise taxes
 NL= Narcotics & Liquor
 DP= Dividend & profit
 PO&R= Post office & Railway
 IFT= Interest/Fees/Tolls & Other receipts

For Suggestions:

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