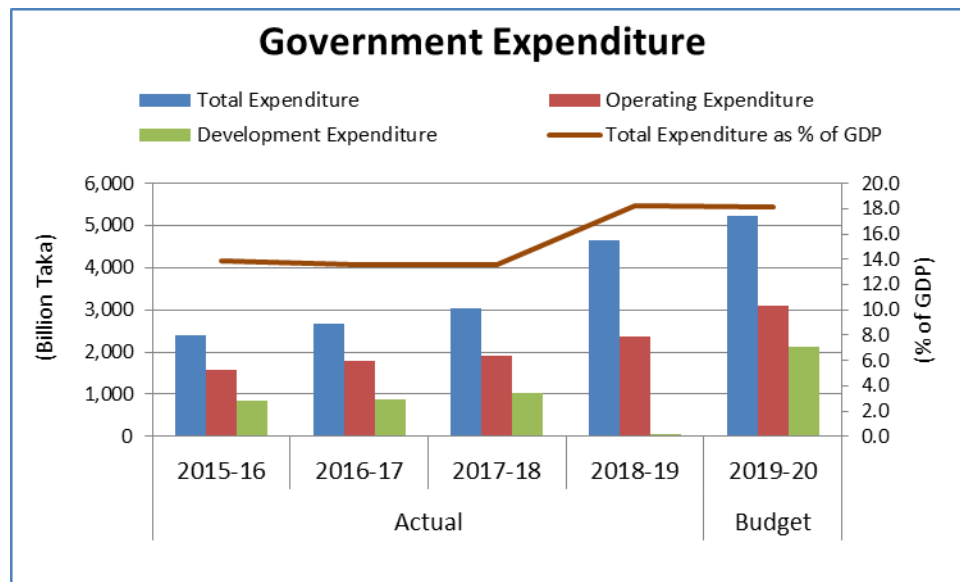




Monthly Report on Fiscal Position

October 2019
Fiscal Year 2019-20



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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 October, 2019 in the current fiscal year (FY 20) is 22.3 percent of the operating budget estimates. Actual development expenditure during the same period is 11.4 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 October 2019, 21.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (81.9 Percent). Total NBR tax collection is 20.3 percent of the annual target. Regarding NTR (Non Tax Revenue), 32.6 percent of the annual target has been achieved.

Balance (Surplus/Deficit) Overall balance of the budget is calculated either by including grants or by excluding grants. Up to October 2019, in current fiscal, overall balance (excluding grants) is -0.54 percent of the estimated 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**.

Table: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2018-19					Fiscal Year 2019-20					
	Budget FY19	Revised Budget FY19	Actual Expenditure FY19	Sector's Share in Actual Expenditure (%) FY19	Actual FY19 as % of Revised Budget	Budget FY20	Budget FY20 as % of Budget FY19	Budget as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (up to October)	Actual (up to October) as % of Budget FY20
GPS	72,558	56,761	25,005	10.5	44.1	83,468	115.0	147.0	333.8	8,318	10.0
LGRD	4,515	4,800	5,145	2.2	107.2	5,259	116.5	109.6	102.2	924	17.6
Defense	27,932	29,374	29,951	12.6	102.0	30,622	109.6	104.2	102.2	10,294	33.6
POS	23,575	23,988	23,184	9.7	96.6	23,396	99.2	97.5	100.9	6,179	26.4
Edu	38,615	39,414	37,558	15.8	95.3	41,223	106.8	104.6	109.8	12,988	31.5
Health	12,242	12,249	10,675	4.5	87.1	13,465	110.0	109.9	126.1	3,011	22.4
SSW	21,583	21,533	20,007	8.4	92.9	23,678	109.7	110.0	118.3	2,620	11.1
Housing	1,443	1,798	1,868	0.8	103.9	1,626	112.7	90.4	87.0	191	11.7
RCRA	2,373	2,531	2,671	1.1	105.5	2,557	107.8	101.0	95.7	705	27.6
F&E	208	117	10,671	4.5	9126.3	120	57.7	102.5	1.1	2,818	2352.1
Agri	16,313	15,484	14,678	6.2	94.8	17,004	104.2	109.8	115.8	2,032	12.0
IES	1,084	1,191	1,117	0.5	93.8	1,168	107.7	98.1	104.6	332	28.4
Trans	8,632	8,742	6,166	2.6	70.5	9,612	111.3	109.9	155.9	930	9.7
Interest payment	51,340	48,745	49,461	20.8	101.5	57,070	111.2	117.1	115.4	17,941	31.4
Total	282,414	266,727	238,156	100	89.3	310,268	109.9	116.3	130.3	69,283	22.3

Some of the noteworthy features are:

- For FY20, budget allocation was raised by 16.3 percent over the FY19 revised estimates and 9.9 percent over the original budget;
- Up to October 2019, apart from interest payment and Defence spending in Fuel and Energy (F&E), LGRD, Education, Recreation, Culture and Religious Affairs (TRCRA), Housing, Industries and Economic Services (IES), and were on the higher side. Sectors like Social Security and Welfare (SSW), General Public Services (GPS), Transport, Agriculture, and Health have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to October, 2019 amounts to 22.3 percent of the total operating budget.

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

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 FY19	32.8	31.6	7.1	6.2	20.8	1.6
Sector Share in Budget FY20	44.3	27.5	3.1	5.5	18.4	1.2
Sector share in Actual expenditure FY20 (Up to October)	35.8	28.5	5.4	2.9	25.9	1.5

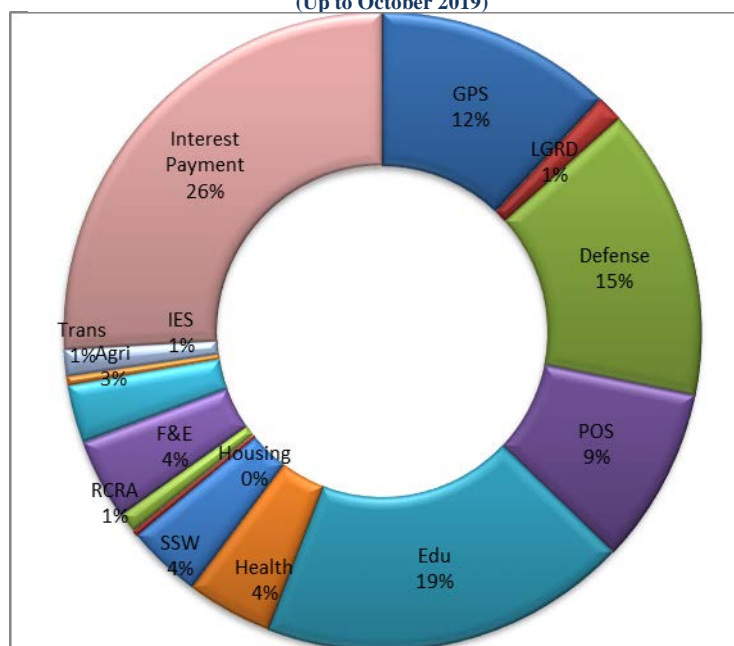
Note:

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 FY20, share of the administration sector has increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure in FY19;
- Till October 2019, among all categories, expenditure on the Administration sector was the highest followed by the social infrastructure sector.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY20 (Up to October 2019)



Total operating spending up to October, 2019 in the current fiscal year (FY20) is 22.3 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (26 percent) followed by Education (19 percent), Defence (15 percent) and General Public Service (12 percent).

1.1.4 Sector-wise Utilization

Figure 2: Operating Expenditure
(Up to October 2019)

Sector-wise utilization pattern of operating spending up to September, 2019 is shown in **Figure 2**.

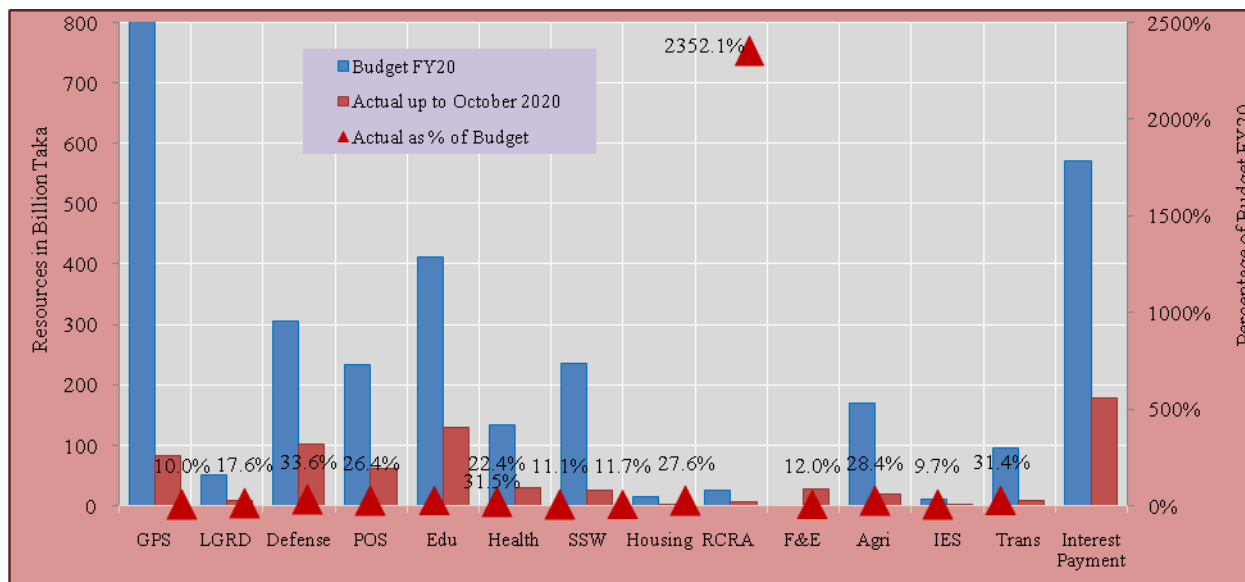


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (2352.1%), Education (31.5%), Interest payment (31.4%) and POS (26.4%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY20), actual spending (operating) up to October 2019 is 22.3 percent of the budget estimate, which was 21.9 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), 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 October 2019 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 FY20 (up to October 2020)

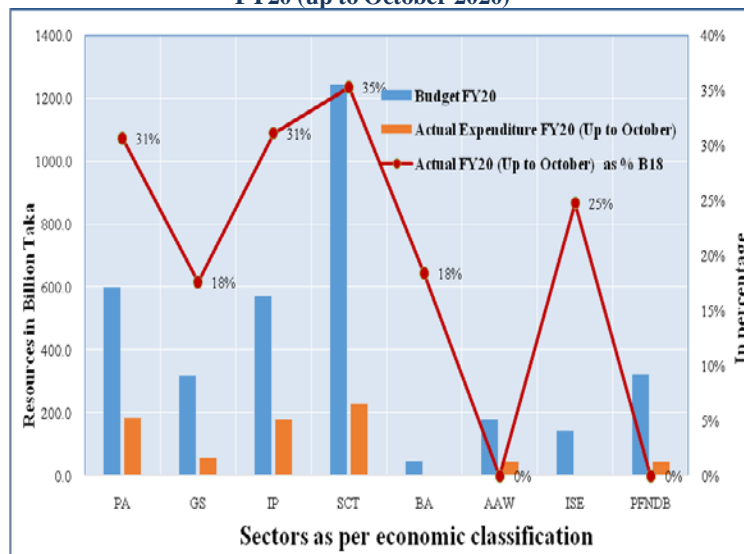
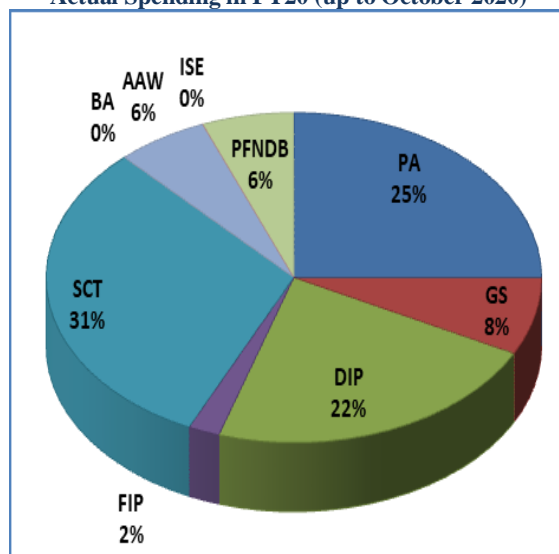


Figure 4: Share of Different Categories in Total Actual Spending in FY20 (up to October 2020)



Up to October 2019, utilization rate of total operating expenditure is 22.3 percent. For some categories, like subsidies and current transfer (31%), pay and allowances (25%), 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 October 2019, actual expenditure is 11.41 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 9.05 percent of the budget;
- During this period, RCRA (23.3 percent) sector made the highest utilization of allocated resources followed by Agriculture, Fisheries and Livestock (14.47 percent) and HCS (14 percent).
- Some of the sectors with large allocation like Defence, POS and Health showed a less-than-average performance.

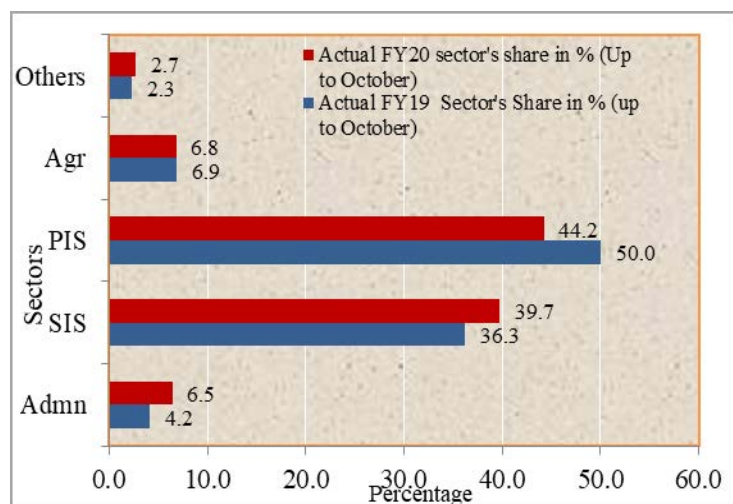
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Fiscal Year 2018-19						Fiscal Year 2019-20					
	Budget FY19	Revised FY19	Actual FY19	Actual FY19 (up to October)	Sector's Share in Actual (up to October) (%)	Actual FY19 as % of Revised Budget FY19	Budget FY20	Actual FY20 (up to October)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (up to October) as % of Budget FY20	Actual FY20 sector's share in % (up to October)
GPS	10,952	10,812	7,976	543	3.35	73.77	13,005	1,473	120.28	163.04	11.32	6.10
LGRD	28,151	29,522	26,345	2,395	14.78	89.24	32,627	4,344	110.52	123.84	13.31	17.99
Defence	1,152	1,327	38	0	0.00	2.87	1,480	5	111.50	3883.56	0.33	0.02
POS	3,018	4,080	3,838	131	0.81	94.07	4,241	84	103.95	110.51	1.97	0.35
Edu	29,321	26,861	25,701	1,942	11.99	95.68	38,265	3,612	142.46	148.88	9.44	14.96
Health	11,141	10,091	8,041	883	5.45	79.69	12,267	723	121.57	152.56	5.89	2.99
SSW	5,573	5,103	3,942	293	1.81	77.24	5,780	221	113.25	146.62	3.83	0.92
HCS	3,520	4,347	4,150	360	2.22	95.47	4,977	697	114.48	119.92	14.00	2.89
RCRA	1,968	2,036	1,735	263	1.62	85.22	1,834	428	90.06	105.68	23.33	1.77
FE	24,713	26,386	26,517	4,928	30.42	100.50	27,930	3,759	105.85	105.33	13.46	15.57
AFL	9,948	9,872	8,924	1,120	6.91	90.40	11,349	1,642	114.97	127.18	14.47	6.80
IES	2,381	2,569	2,150	165	1.02	83.69	2,723	236	106.01	126.68	8.66	0.98
TC	47,830	40,445	31,810	3,177	19.61	78.65	55,209	6,923	136.50	173.56	12.54	28.67
Total	179,668	173,451	151,168	16,200	100.00	87.15	211,687	24,146	122.04	140.03	11.41	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 October, 2019 is presented in **Figure 5**.

➤ From the graph it appears that up to October 2019, the maximum share of spending went to physical infrastructure (44.2 percent) followed by social infrastructure (39.7 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 October, 2019:

Table 4: Revenue Collection Position

(In Crore Taka)

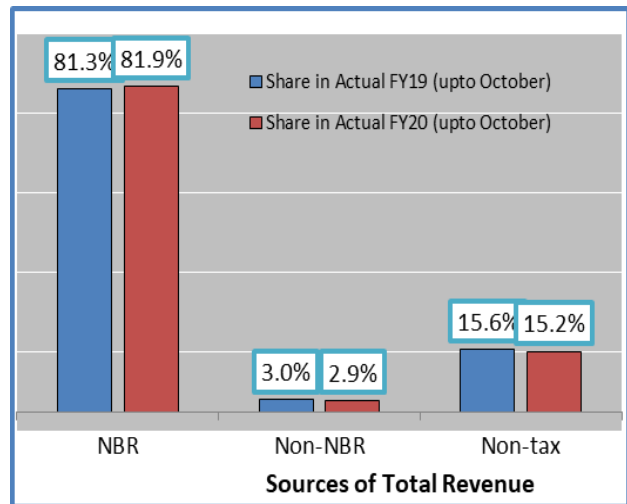
Sources of Revenue	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (October)	Actual FY19 (up to October)	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)	Actual (up to October) as percentage of Budget FY20
Tax Revenue (a+b)	305,927	289,600	225,956	17,091	66,398	340,100	18,583	68,527	20.1
a. NBR	296,200	280,000	218,616	16,477	64,005	325,600	17,981	66,201	20.3
a.1 Income	100,719	95,167	67,294	4,078	18,479	113,912	6,073	24,546	21.5
a.2 VAT	110,553	104,797	85,011	6,740	25,126	123,068	6,530	23,726	19.3
a.3 Import	48,766	45,219	38,426	3,391	11,905	48,153	2,976	9,267	19.2
a.4 Export duty	32,554	31,393	24,282	2,042	7,776	36,498	2,217	7,883	21.6
a.5 Excise	36	46	115	13	28	54	0	1	1.7
a.6 Supplementary Duty	2,090	1,976	2,339	122	364	2,239	89	402	17.9
a.7 Other Taxes	1,482	1,402	1,150	92	327	1,677	97	375	22.4
b. Non-NBR	9,727	9,600	7,340	614	2,393	14,500	601	2,326	16.0
c. Non-tax Revenue	33,354	27,006	25,921	1,654	12,308	37,707	2,090	12,309	32.6
Total Revenue (a + b + c)	339,281	316,606	251,877	18,745	78,707	377,807	20,673	80,836	21.4
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.67	2.61	11.78	0.64	2.37	-
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.91	0.74	3.10	13.09	0.72	2.80	-

- **Total revenue** collection in FY19 was 9.9 percent of GDP and 79.5 percent of the revised budget target.
- In FY20, total revenue is expected to be scaled up to 13.09 percent of GDP. This figure is about 19.3 percent higher than the revised budget estimate of FY19 and about 50 percent higher than the actual collection in FY19.

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

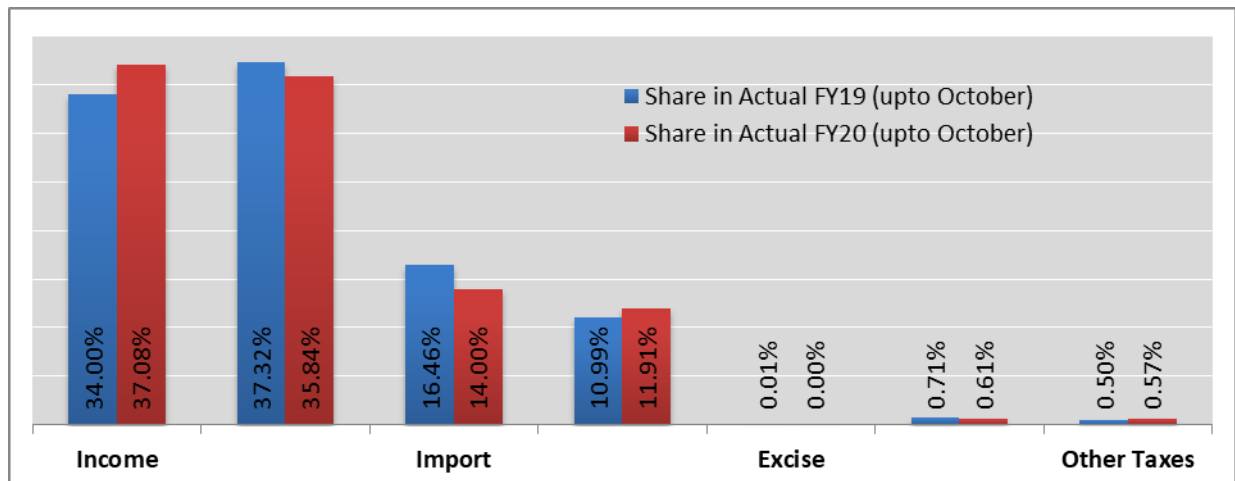
- Major share of the government revenue comes from NBR sources (81.9 percent up to October 2019-20).
- Growth rates of NBR is 3.43 but Non-NBR tax revenue is decreased to 2.82 percent. On the other hand, non-tax revenue collection reduced by 0,01 percent compared to the corresponding period of the previous fiscal year (FY19).
- For tax and non-tax revenue, achievements as to the annual target were 20.3 and 32.6 percent respectively.
- Up to October 2019, total revenue collection for FY20 increased by 2.7 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 21.4 percent.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7 Share Among NBR Taxes



- In FY19 actual tax revenue collection was 8.9 percent of GDP
- Tax revenue collection target for FY20 is 11.8 percent of GDP. This is 17.4 percent higher than the revised budget of FY19 and 50.4 percent higher than the actual collection of the FY19
- In FY20 up to October 2019, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 37.08 percent was collected from income tax, 35.8 percent from VAT, 13.1 percent from import duty, and the rest from supplementary duty, excise and export 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: 2018-19				Year: 2019-20			Accounts 2018-19 up to October	Accounts 2019-20 up to October
	Budget	Revised	Accounts October	Accounts 2018-19	Budget	b	Accounts October		
Revenues	339,294	316,612	18,745	251,878	377,811	0	20,673	78,708	80,836
Tax Revenue	305,928	289,600	17,091	225,957	340,104	0	18,583	66,400	68,527
Non-Tax Revenue	33,368	27,013	1,654	25,921	37,710	0	2,090	12,308	12,309
Foreign Grants	4,051	3,787	0	1,650	4,168	0	0	1	0
Revenue and Foreign Grants	343,345	320,400	18,745	253,528	381,980	0	20,673	78,709	80,836
Operating Expenditure	282,415	266,727	17,360	238,067	310,263	0	21,765	57,126	69,283
Net Outlay for Food Account Operation	365	282	632	4,204	308	0	464	3,359	3,950
Loans & Advances (Net)	2,124	2,082	-72	-1,708	937	0	-327	-329	-964
Development Expenditure	179,669	173,449	6,659	151,168	211,683	0	10,190	16,200	24,146
Development Program financed from Revenue Budget	327	299	12	184	1,463	0	13	23	35
Non-ADP Project	4,365	4,143	0	2,795	5,315	0	165	0	165
Annual Development Programme	173,000	167,000	6,633	147,400	202,721	0	10,009	16,163	23,943
Non-ADP FFW and Transfer	1,978	2,008	14	789	2,184	0	4	14	4
Total Expenditure	464,574	442,541	24,579	391,731	523,191	0	32,093	76,356	96,415
Overall Balance (Including Grants)	-121,229	-122,142	-5,834	-138,203	-141,211	0	-11,420	2,354	-15,579
Overall Balance (Excluding Grants)	-125,280	-125,929	-5,834	-139,853	-145,380	0	-11,420	2,353	-15,579
(In percent of GDP 2005-06 base) (Including grants)	-4.77	-4.80	-0.23	-5.44	-4.89	0.00	-0.40	0.09	-0.54
(In percent of GDP 2005-06 base) (Excluding grants)	-4.93	-4.95	-0.23	-5.50	-5.04	0.00	-0.40	0.09	-0.54

- In FY19, actual budget deficit (excluding grants) as percentage of GDP was 5.5 percent. Including grants it was 5.4 percent of GDP;
- Budget deficit (excluding grants) for FY20 is estimated to be 5.04 percent of GDP. Including grants the deficit is expected to be 4.89 percent of GDP;
- For FY20, actual overall balance up to October, 2019 (excluding grants) as percentage of GDP was -0.54 percent.

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

5.0 Financing

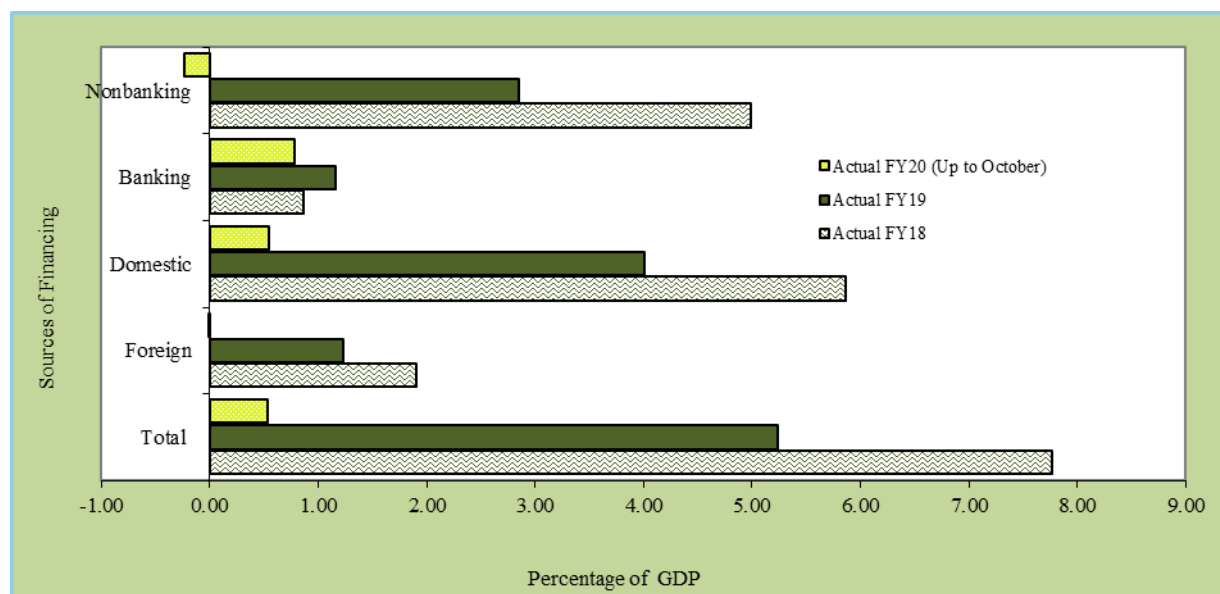
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Fiscal Year: 2018-19			Accounts FY19	Fiscal Year: 2019-20			Accounts FY19 up to October	Accounts FY20 up to October
	Budget	Revised	Accounts October		Budget	Revised Budget	Accounts October		
1.0 Foreign Borrowing-Net	50,016	43,397	-495	31,289	63,848	0	1,099	-2,570	-355
1.1 Foreign Borrowing	60,585	53,883	275	44,790	75,390	0	2,084	1,359	3,559
1.2 Amortization	-10,569	-10,486	-771	-13,501	-11,542	0	-985	-3,930	-3,914
2.0 Domestic Borrowing	71,226	78,745	6,318	101,835	77,363	0	10,320	216	15,933
2.1 Borrowing from Banking System (Net)	42,029	30,895	615	29,479	47,364	0	-2,063	253	22,499
2.1.1 Long-Term Debt (Net)	23,965	21,117	-935	19,852	28,094	0	2,906	3,362	13,055
2.1.2 Short-Term Debt (Net)	18,064	9,778	1,550	9,628	19,270	0	-4,969	-3,109	9,445
2.2 Non-Bank Borrowing (Net)	29,197	47,850	5,703	72,355	30,000	0	12,383	-37	-6,567
2.2.1 National Savings Schemes (Net)	26,197	45,000	4,411	50,357	27,000	0	1,165	18,214	5,921
2.2.2 Others	3,000	2,850	1,292	21,998	3,000	0	11,218	-18,251	-12,488
Total - Financing :	121,242	122,142	5,823	133,124	141,211	0	11,419	-2,355	15,577
GDP	2,542,483	2,542,483	2,542,483	2,542,483	2,885,900	0	2,885,900	2,542,483	2,885,900
(In percent of GDP) :	4.77	4.80	0.23	5.24	4.89	0.00	0.40	-0.09	0.54

Figure 8 Sources Of Financing Deficit



For FY19, up to October, 2019 total financing is positive but overall balance is negative.

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2018-19					Fiscal Year 2019-20		
	Budget FY19	Revised Budget FY19	Actual FY19 (October)	Actual FY19 (Up to October)	Actual FY19	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)
General Public Services	72,558	56,761	1,501	6,478	25,005	83,468	2,892	8,318
LGRD	4,515	4,800	445	1,109	5,145	5,259	360	924
Defence	27,932	29,374	1,678	6,441	29,951	30,622	3,780	10,294
Public Order and safety	23,575	23,988	1,507	5,281	23,184	23,396	1,698	6,179
Education & technology	38,615	39,414	3,526	11,882	37,558	41,223	3,557	12,988
Health	12,242	12,249	771	2,505	10,675	13,465	741	3,011
Social Security and Welfare	21,583	21,533	1,456	2,555	20,007	23,678	1,262	2,620
Housing	1,443	1,798	57	531	1,868	1,626	61	191
Recreation, Culture and Religious Affairs	2,373	2,531	222	519	2,671	2,557	279	705
Fuel and Energy	208	117	864	1,221	10,671	120	1,397	2,818
Agriculture	16,313	15,484	552	1,923	14,678	17,004	667	2,032
Industrial & Economic Services	1,084	1,191	120	307	1,117	1,168	99	332
Transport and Communication	8,632	8,742	855	1,960	6,166	9,612	230	930
Interest	51,340	48,745	3,805	14,443	49,461	57,070	4,740	17,941
Total – Operating Revenue Expenditure	282,414	266,727	17,360	57,155	238,156	310,268	21,765	69,283

Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Division	Fiscal Year 2018-19						Fiscal Year 2019-20			
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (October)	Actual FY19 (Up to October)	Actual FY19	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)	Actual FY20 (up to October) as % Budget FY20
Sub-total = GPS	25,005	72,558	56,761	1,501	6,478	25,005	83,468	2,892	8,318	10.0
Office of the President	21	23	23	4	8	21	24	1	7	30.2
Parliament	225	298	298	16	59	225	327	16	61	18.6
Prime Minister's Office	548	487	620	26	103	548	564	20	135	23.9
Cabinet Division	67	74	79	-5	18	67	174	4	25	14.6
Election Commission	1,694	1,685	2,322	18	58	1,694	779	35	89	11.4
Ministry of Public Administration	1,947	2,177	2,347	144	523	1,947	2,469	114	495	20.1

Ministries/Division	Fiscal Year 2018-19						Fiscal Year 2019-20			
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (October)	Actual FY19 (Up to October)	Actual FY19	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)	Actual FY20 (up to October) as % Budget FY20
Public Service Commission	60	47	61	4	17	60	68	10	24	34.8
Finance Division	17,606	63,794	46,840	1,076	4,792	17,606	74,512	2,516	6,794	9.1
Internal Resources Division	1,254	2,037	2,031	110	553	1,254	2,301	85	295	12.8
Financial Institutions Division	195	279	249	51	53	195	139	2	31	22.6
Economic Relations Division	60	244	249	4	16	60	244	5	18	7.5
Planning Division/2	67	73	77	5	21	67	88	4	21	24.2
Implementation, Monitoring and Evaluation Division	38	37	41	2	8	38	54	2	7	12.8
Statistics and Informatics Division	151	182	189	12	43	151	225	13	49	21.8
Ministry of Foreign Affairs	1,071	1,120	1,336	33	206	1,071	1,499	66	265	17.7
Sub-total = LGRD	5,145	4,515	4,800	445	1,109	5,145	5,259	360	924	17.6
Local Government Division	4,283	3,682	3,936	358	903	4,283	4,322	277	700	16.2
Rural Development and Co-operatives Division	521	514	521	83	194	521	584	82	216	36.9
Ministry of Chittagong Hill Tracts Affairs	342	320	343	5	11	342	353	1	8	2.4
Sub-total = Defence	29,951	27,932	29,374	1,678	6,441	29,951	30,622	3,780	10,294	33.6
Ministry of Defence - Defence Services	28,467	26,750	28,140	1,616	6,206	28,467	29,285	3,653	9,915	33.9
Ministry of Defence - Others Services	1,450	1,147	1,200	59	229	1,450	1,298	124	372	28.6
Armed Forces Division	34	35	34	3	7	34	38	3	8	19.7
Sub-total=POS	23,184	23,575	23,988	1,507	5,281	23,184	23,396	1,698	6,179	26.4
Supreme Court	196	180	214	13	50	196	195	11	49	25.2
Law and Justice Division	1,040	1,040	1,104	80	334	1,040	1,196	77	316	26.4
Public Security Division	20,069	20,148	20,515	1,297	4,466	20,069	19,756	1,487	5,280	26.7
Legislative and Parliamentary Affairs Division	30	35	37	3	8	30	29	1	8	26.5
Anti Corruption Commission	96	89	100	7	24	96	110	6	25	22.6
Security Services Division	1,753	2,083	2,018	108	398	1,753	2,109	115	501	23.8
Sub-total = Edu	37,558	38,615	39,414	3,526	11,882	37,558	41,223	3,557	12,988	31.5
Ministry of Primary and Mass Education	13,596	14,154	14,094	1,141	4,275	13,596	14,771	988	4,583	31.0
Secondary and Higher Education Division	18,736	18,874	19,708	1,921	5,973	18,736	19,696	2,062	6,616	33.6
Ministry of Science and Technology	486	480	491	97	214	486	530	111	231	43.5

Ministries/Division	Fiscal Year 2018-19						Fiscal Year 2019-20			
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (October)	Actual FY19 (Up to October)	Actual FY19	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)	Actual FY20 (up to October) as % Budget FY20
Information and Communication Technology Division	258	213	287	27	38	258	285	34	51	17.8
Technical and Madrasah Education Division	4,482	4,894	4,834	340	1,382	4,482	5,940	362	1,508	25.4
Sub-total = Health	10,675	12,242	12,249	771	2,505	10,675	13,465	741	3,011	22.4
Health Services Division	8,010	9,118	9,003	579	1,836	8,010	10,008	542	2,178	21.8
Medical Education and Family Welfare Division	2,665	3,124	3,246	192	669	2,665	3,458	199	833	24.1
Sub-total = SSW	20,007	21,583	21,533	1,456	2,555	20,007	23,678	1,262	2,620	11.1
Ministry of Social Welfare	5,253	5,339	5,338	1,095	1,224	5,253	6,555	1,066	1,218	18.6
Ministry of Women and Children Affairs	2,903	2,980	2,948	19	80	2,903	3,101	33	80	2.6
Ministry of Food	3,122	3,392	3,386	1	39	3,122	3,614	1	9	0.3
Ministry of Disaster Management and Relief	5,459	6,162	6,238	256	292	5,459	6,419	154	202	3.2
Ministry of Liberation Affairs	3,270	3,711	3,623	85	920	3,270	3,989	9	1,109	27.8
Sub-total = HCS	1,868	1,443	1,798	57	531	1,868	1,626	61	191	11.7
Ministry of Housing and Public Works	1,868	1,443	1,798	57	531	1,868	1,626	61	191	11.7
Sub-total = RCRA	2,671	2,373	2,531	222	519	2,671	2,557	279	705	27.6
Ministry of Information	677	643	678	48	137	677	704	45	231	32.8
Ministry of Cultural Affairs	310	290	324	33	79	310	315	12	69	22.0
Ministry of Religious Affairs	535	247	330	19	74	535	263	15	78	29.5
Ministry of Youth and Sports	1,149	1,193	1,199	123	228	1,149	1,274	206	327	25.7
Sub-total = FE	10,671	208	117	864	1,221	10,671	120	1,397	2,818	2,352.1
Energy and Mineral Resources Division	2,575	165	81	3	12	2,575	70	4	14	19.8
Power Division	8,096	43	36	861	1,210	8,096	50	1,394	2,804	5,594.4
Sub-total = Agr	14,678	16,313	15,484	552	1,923	14,678	17,004	667	2,032	12.0
Ministry of Agriculture/3	10,400	11,951	10,882	351	977	10,400	12,119	306	958	7.9
Ministry of Fisheries and Livestock	962	984	1,006	81	279	962	1,297	79	283	21.8
Ministry of Environment and Forest	640	789	820	33	214	640	820	27	108	13.2
Ministry of Land	1,022	1,101	1,115	83	263	1,022	1,092	71	301	27.5
Ministry of Water Resources	1,653	1,487	1,661	5	190	1,653	1,676	184	382	22.8
Sub-total = IES	1,117	1,084	1,191	120	307	1,117	1,168	99	332	28.4

Ministries/Division	Fiscal Year 2018-19						Fiscal Year 2019-20			
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (October)	Actual FY19 (Up to October)	Actual FY19	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)	Actual FY20 (up to October) as % Budget FY20
Ministry of Commerce	185	209	210	16	36	185	219	9	47	21.4
Ministry of Labour and Employment	105	111	108	9	39	105	115	7	27	23.3
Ministry of Industries	380	293	385	59	128	380	338	55	138	40.8
Ministry of Expatriates' Welfare and Overseas Employment	257	287	295	19	61	257	296	20	80	27.0
Ministry of Textiles and Jute	189	185	193	17	45	189	199	7	40	20.2
Sub-total = TC	6,166	8,632	8,742	855	1,960	6,166	9,612	230	930	9.7
Road Transport and Highways Division	3,812	3,563	3,683	244	885	3,812	4,110	147	404	9.8
Ministry of Railways	543	3,387	3,383	193	535	543	3,664	1	3	0.1
Ministry of Shipping	620	632	630	300	155	620	719	7	173	24.1
Ministry of Civil Aviation and Tourism	48	47	50	1	13	48	51	1	13	25.8
Posts and Telecommunications Division	1,094	1,002	994	118	372	1,094	1,064	75	336	31.6
Bridges Division	50	2	2	0	0	50	3	0	1	23.6
Sub-total = Interest	49,461	51,340	48,745	3,805	14,443	49,461	57,070	4,740	17,941	31.4
Domestic	46,015	48,377	45,278	3,579	13,250	46,015	52,797	4,539	16,432	31.1
Foreign	3,446	2,963	3,467	225	1,193	3,446	4,273	201	1,508	35.3
Total Operating Revenue Expenditure	238,156	282,414	266,727	17,360	57,155	238,156	310,268	21,765	69,283	22.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to October)	Budget FY20	Actual FY20 (Up to October)	Actual FY19 (Up to October) as % of Budget FY19	Actual FY20 (upto October) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,399	18,132	60,109	18,422	31.0	30.6
Pay of Officers	7,679	7,659	7,290	2,378	8,254	2,496	31.0	30.2
Pay of Establishment	23,046	22,751	21,318	7,231	23,755	7,022	31.4	29.6
Allowances	27,799	27,584	24,791	8,524	28,100	8,905	30.7	31.7
Goods and Services	29,995	31,632	28,562	4,660	31,828	5,608	15.5	17.6
Supplies and Services	21,443	22,569	19,306	3,562	23,759	3,997	16.6	16.8
Repairs Maintenance and Rehabilitation	8,552	9,063	9,256	1,098	8,069	1,611	12.8	20.0
Interest Payments	51,338	48,742	49,461	14,443	57,068	17,941	28.1	31.4
Domestic	48,375	45,275	46,015	13,250	52,795	16,432	27.4	31.1
Foreign	2,963	3,467	3,446	1,193	4,273	1,508	40.3	35.3

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to October)	Budget FY20	Actual FY20 (Up to October)	Actual FY19 (Up to October) as % of Budget FY19	Actual FY20 (upto October) as % of Budget FY20
Subsidies and Incentives and Current Transfers	107,003	107,239	86,362	17,345	124,252	22,886	16.2	18.4
Subsidies and Incentives	33,205	30,901	26,369	2,277	33,457	5,440	6.9	16.3
Grants in Aid	45,173	47,205	43,804	10,990	50,699	11,996	24.3	23.7
Pensions and Gratuities	26,047	26,527	15,011	3,750	27,118	5,349	14.4	19.7
Others	2,578	2,607	1,178	328	2,593	101	12.7	3.9
Block Allocations	4,808	2,138	0	0	4,678	0	0.0	0.0
Unexpected	2,003	276	0	0	2,500	0	0.0	0.0
Others	2,805	1,863	0	0	2,178	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	251,668	247,744	217,784	54,580	277,935	64,858	21.7	23.3
Acquisition of Assets and Works (B)	14,785	16,987	20,152	2,527	17,846	4,421	17.1	24.8
Acquisition of Assets	13,786	15,270	18,832	2,420	16,716	4,175	17.6	25.0
Acquisition of Land	999	1,717	1,321	106	1,130	246	10.7	21.7
Total - Augmented Operating Recurrent Expenditure (A+B):	266,452	264,732	237,936	57,107	295,781	69,278	21.4	23.4
Investments in Shares and Equities (C)	15,962	1,994	130	19	14,482	5	0.1	0.0
Share Capital	15,962	1,994	130	19	14,482	5	0.1	0.0
Total - Operating Capital Expenditure (B+C)	30,747	18,981	20,283	2,545	32,328	4,426	8.3	13.7
Total - Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	282,415	266,726	238,067	57,126	310,263	69,283	20.2	22.3

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (October)	Actual FY19 (Up to October)	Actual FY19	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)	Actual FY19 (up to October) as % of Revised Budget FY19	Actual FY20 (up to October) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	59.1	543.3	7,976.2	13,004.6	1,104.7	1,472.7	5.03	11.32
Parliament	34.1	0.7	0.0	0.0	0.3	0.8	0.0	0.0	0.00	0.00
Prime Minister's Office	2,313.5	2,197.3	9.4	446.2	2,004.8	2,964.3	42.8	116.6	20.31	3.93
Cabinet Division	72.8	75.9	0.0	2.0	14.7	67.0	1.9	4.9	2.64	7.36
Election Commission	210.0	2,020.2	11.1	25.9	1,585.4	1,141.2	861.5	1,111.4	1.28	97.39
Ministry of Public Administration	287.0	251.6	24.5	24.7	198.1	394.0	19.7	32.5	9.82	8.26
Public Service Commission	30.3	63.6	0.0	0.0	21.7	34.4	0.0	2.5	0.00	7.13
Finance Division	3,446.4	2,889.9	3.1	9.6	1,635.9	3,326.4	97.9	105.9	0.33	3.18
Internal Resources Division (IRD)	389.4	288.4	0.7	2.1	117.9	597.8	1.7	2.9	0.72	0.49

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (October)	Actual FY19 (Up to October)	Actual FY19	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)	Actual FY19 (up to October) as % of Revised Budget FY19	Actual FY20 (up to October) as % Budget FY20
Financial Institutions Division	2,183.1	1,828.5	0.0	0.9	1,559.2	2,902.6	71.9	76.1	0.05	2.62
Economic Relations Division	34.9	37.0	0.2	0.3	33.6	66.1	0.6	4.7	0.85	7.17
Planning Division/2	1,306.3	436.2	4.0	8.5	171.6	1,143.3	3.9	5.7	1.95	0.50
Implementation Monitoring and Evaluation Division	98.0	104.5	0.4	0.7	101.5	95.2	0.0	0.0	0.71	0.05
Statistics and Informatics Division	417.0	551.8	5.8	9.0	469.8	150.0	1.0	2.0	1.64	1.35
Ministry of Foreign Affairs	129.2	66.3	0.0	13.4	61.8	121.5	1.7	7.2	20.15	5.92
Sub-total = LGRD	28,151.3	29,522.4	1,176.7	2,395.1	26,345.4	32,626.8	1,956.1	4,343.6	8.11	13.31
Local Government Division	25,467.2	26,759.5	1,060.3	2,049.9	23,690.4	29,920.7	1,859.5	3,875.2	7.66	12.95
Rural Development and Co-operatives Division	1,695.1	1,745.3	68.1	292.3	1,686.8	1,864.8	67.3	401.0	16.75	21.50
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	48.3	52.9	968.2	841.3	29.3	67.5	5.20	8.02
Sub-total = Defence	1,152.5	1,327.3	0.1	0.2	38.1	1,479.9	1.0	4.9	0.02	0.33
Ministry of Defence - Defence Services	1,152.5	1,327.3	0.1	0.2	38.1	1,479.9	1.0	4.9	0.02	0.33
Sub-total=POS	3,018.3	4,080.1	88.9	131.4	3,838.0	4,241.3	64.7	83.8	3.22	1.97
Law and Justice Division	480.7	472.2	27.6	27.6	322.8	453.5	2.4	5.4	5.85	1.20
Public Security Division	1,257.6	1,578.5	29.0	35.6	1,525.6	2,166.5	34.7	43.7	2.26	2.02
Legislative and Parliamentary Affairs Division	0.1	0.3	0.0	0.0	0.2	6.5	0.1	0.4	0.00	5.76
Anti Corruption Commission	28.6	22.8	0.0	0.1	18.2	30.2	0.1	0.6	0.25	1.89
Security Services Division	1,251.3	2,006.3	32.3	68.1	1,971.2	1,584.8	27.4	33.7	3.39	2.12
Sub-total = Edu	29,321.1	26,860.6	1,000.8	1,942.0	25,701.1	38,264.6	1,669.3	3,612.2	7.23	9.44
Ministry of Primary and Mass Education	8,312.0	6,427.4	233.7	300.1	6,337.1	9,270.0	285.4	425.3	4.67	4.59
Secondary and Higher Education Division	6,014.2	6,159.4	153.8	180.8	5,723.3	9,927.7	841.0	1,629.1	2.93	16.41
Ministry of Science and Technology	11,720.4	11,900.4	595.5	1,203.9	11,904.0	15,908.5	492.6	1,261.7	10.12	7.93
Information and Communication Technology Division	2,468.2	1,450.2	7.4	240.3	992.7	1,645.3	15.4	233.2	16.57	14.17
Technical and Madrasah Education Division	806.4	923.2	10.4	16.9	743.9	1,513.2	34.9	62.9	1.83	4.16
Sub-total = Health	11,140.6	10,090.7	428.4	882.6	8,040.8	12,266.8	374.7	722.7	8.75	5.89
Health Services Division	9,040.6	8,266.1	356.8	775.2	6,716.4	9,936.8	306.1	587.0	9.38	5.91
Medical Education and Family Welfare Division	2,100.0	1,824.6	71.6	107.5	1,324.4	2,330.0	68.5	135.7	5.89	5.83
Sub-total = SSW	5,573.5	5,103.5	135.9	292.9	3,942.1	5,779.7	99.8	221.2	5.74	3.83
Ministry of Social Welfare	254.0	245.1	7.2	15.0	214.7	326.0	11.7	29.2	6.13	8.95
Ministry of Women and Children Affairs	509.0	509.6	15.0	77.0	427.5	647.8	44.1	99.9	15.12	15.42
Ministry of Food	764.7	645.1	9.7	39.6	618.1	888.8	8.8	13.7	6.14	1.54
Ministry of Disaster Management and Relief	3,495.8	3,478.9	87.0	143.5	2,465.1	3,452.8	24.0	59.0	4.12	1.71
Ministry of Liberation Affairs	550.0	224.8	17.0	17.8	216.6	464.3	11.2	19.4	7.92	4.18
Sub-total = HCS	3,519.7	4,347.3	274.4	359.9	4,150.4	4,977.0	384.9	696.6	8.28	14.00
Ministry of Housing and Public Works	3,519.7	4,347.3	274.4	359.9	4,150.4	4,977.0	384.9	696.6	8.28	14.00
Sub-total = RCRA	1,968.1	2,036.4	101.6	263.1	1,735.4	1,834.1	255.4	427.9	12.92	23.33

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (October)	Actual FY19 (Up to October)	Actual FY19	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)	Actual FY19 (up to October) as % of Revised Budget FY19	Actual FY20 (up to October) as % Budget FY20
Ministry of Information	522.1	250.4	6.1	13.7	184.7	285.3	20.0	40.3	5.49	14.13
Ministry of Cultural Affairs	220.0	301.3	46.8	81.8	294.7	260.2	8.5	21.7	27.15	8.32
Ministry of Religious Affairs	921.4	1,164.7	16.0	121.7	946.7	1,074.5	210.5	348.7	10.45	32.45
Ministry of Youth and Sports	304.6	319.9	32.7	45.9	309.3	214.2	16.4	17.3	14.34	8.09
Sub-total = FE	24,712.6	26,385.5	1,642.0	4,927.8	26,517.5	27,930.3	962.7	3,759.0	18.68	13.46
Energy and Mineral Resources Division	1,819.9	2,209.1	49.7	51.5	2,163.3	1,915.9	0.0	8.9	2.33	0.47
Power Division	22,892.7	24,176.4	1,592.3	4,876.3	24,354.1	26,014.4	962.7	3,750.1	20.17	14.42
Sub-total = Agr	9,947.8	9,871.9	686.8	1,120.0	8,924.0	11,349.3	516.5	1,642.2	11.35	14.47
Ministry of Agriculture/3	1,959.2	1,906.8	134.9	195.9	1,773.9	1,931.4	26.5	222.8	10.27	11.54
Ministry of Fisheries and Livestock	883.7	776.1	16.2	45.1	699.4	1,634.9	43.0	108.7	5.80	6.65
Ministry of Environment and Forest	481.4	520.1	4.3	33.2	180.4	676.0	5.0	14.2	6.38	2.10
Ministry of Land	1,017.6	650.6	9.0	13.2	370.3	849.4	9.0	10.8	2.03	1.27
Ministry of Water Resources	5,606.0	6,018.3	522.4	832.7	5,900.0	6,257.6	433.1	1,285.8	13.84	20.55
Sub-total = IES	2,380.6	2,568.7	50.2	164.6	2,149.7	2,723.2	87.5	235.9	6.41	8.66
Ministry of Commerce	346.8	275.4	0.2	0.6	255.4	412.5	0.5	1.5	0.20	0.37
Ministry of Labour and Employment	115.7	163.2	4.5	5.1	111.1	198.2	13.8	14.6	3.12	7.37
Ministry of Industries	1,058.6	1,087.3	39.6	143.9	1,028.9	1,217.6	32.5	159.2	13.24	13.07
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	3.0	7.7	228.9	295.0	10.2	12.2	2.56	4.14
Ministry of Textiles and Jute	552.0	742.0	2.9	7.4	525.4	600.0	30.6	48.4	0.99	8.06
Sub-total = GPS	47,830.5	40,445.2	1,014.4	3,176.8	31,809.6	55,208.9	2,713.0	6,923.1	7.85	12.54
Road Transport and Highways Division	20,817.4	19,802.6	668.9	1,171.2	19,848.6	25,163.4	1,226.9	2,796.0	5.91	11.11
Ministry of Railways	11,154.7	7,847.5	182.2	198.3	198.3	12,598.6	0.0	0.0	2.53	0.00
Ministry of Shipping	2,904.6	3,584.7	101.5	341.2	3,537.0	3,113.4	69.1	565.8	9.52	18.17
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	0.0	0.0	951.3	3,374.6	74.0	74.0	0.00	2.19
Posts and Telecommunications Division	2,380.6	1,845.6	61.8	127.6	1,007.9	2,396.8	5.3	370.0	6.91	15.44
Bridges Division	9,112.2	6,343.8	0.0	1,338.4	6,266.3	8,562.0	1,337.7	3,117.4	21.10	36.41
Total Development Revenue Expenditure	179,668.4	173,451.5	6,659.2	16,199.8	151,168.3	211,686.6	10,190.3	24,145.8	9.34	11.41

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY18	Fiscal Year 2018-19					Fiscal Year 2019-20		
		Budget FY19	Revised Budget FY19	Actual FY19 (October)	Actual FY19 (Up to October)	Actual FY19	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)
Tax Revenue (a+b)	194,325.2	305,927.0	289,599.6	17,091.1	66,398.5	225,955.9	340,100.0	18,582.6	68,526.6
a. NBR	187,103.3	296,200.0	280,000.0	16,477.4	64,005.1	218,615.5	325,600.0	17,981.3	66,200.6
a.1 Income	59,031.4	100,718.6	95,167.4	4,077.7	18,478.8	67,293.6	113,911.5	6,073.0	24,546.5

	Fiscal Year 2018-19						Fiscal Year 2019-20		
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (October)	Actual FY19 (Up to October)	Actual FY19	Budget FY20	Actual FY20 (October)	Actual FY20 (up to October)
a.2 VAT	68,221.3	110,553.1	104,796.6	6,740.0	25,126.1	85,010.7	123,067.7	6,529.8	23,726.0
a.3 Import	36,508.9	48,766.2	45,218.8	3,391.2	11,904.7	38,426.1	48,153.2	2,976.1	9,267.1
a.4 Export	19,985.5	32,553.6	31,393.3	2,042.4	7,776.5	24,282.1	36,498.1	2,216.9	7,883.3
a.4 Excise	30.6	36.0	46.0	12.9	28.3	114.6	53.5	0.0	0.9
a.5 Sup	2,116.5	2,090.1	1,976.3	121.6	363.8	2,338.5	2,239.4	88.7	401.7
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	91.7	326.9	1,149.8	1,676.7	96.7	375.1
b. Non-NBR	7,221.9	9,727.0	9,599.6	613.7	2,393.4	7,340.4	14,500.0	601.3	2,326.0
b.1 Narcotics & Liquor	78.0	102.3	98.0	6.9	27.0	76.2	109.0	7.9	27.4
b.2 Vehicles	1,480.1	1,429.7	1,430.0	153.0	630.6	1,677.4	1,432.7	148.8	557.6
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	48.7	206.6	665.1	1,400.0	56.6	282.0
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	346.8	1,324.6	4,199.2	11,047.0	335.7	1,287.1
b.5 Surcharge	611.0	493.1	490.6	58.2	204.6	722.5	511.3	52.3	171.8
c. Non-tax Revenue	22,229.2	33,353.6	27,006.0	1,653.8	12,308.1	25,921.0	37,707.3	2,090.3	12,309.0
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	57.1	903.6	2,653.9	3,496.9	116.5	571.6
c.2 Interest	1,991.2	5,460.2	5,138.4	257.1	685.9	1,513.0	8,316.9	213.8	934.6
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	249.5	944.5	2,796.3	8,886.7	221.8	898.6
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	55.4	206.2	688.7	288.9	63.4	211.5
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	298.0	852.9	3,963.7	7,273.9	312.2	1,266.2
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	28.2	214.4	563.4	630.3	42.0	157.5
c.7 Tolls and Levies	612.5	657.8	657.9	65.5	244.5	675.7	686.1	70.9	247.8
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	321.1	533.8	902.3	2,614.3	44.5	154.8
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	321.0	7,619.5	11,906.0	5,260.7	1,000.1	7,825.4
c. 10 Capital Revenue	700.4	237.2	329.8	1.1	102.8	258.0	252.5	5.2	41.0
Total Revenue (a+b+c)	216,554.4	339,280.7	316,605.5	18,744.9	78,706.6	251,876.9	377,807.3	20,672.9	80,835.5
d. Tax-GDP Ratio (base 2005-06)	8.63	12.03	11.39	0.67	2.61	8.89	11.78	0.64	2.37
e. Revenue-GDP ratio (base 2005-06)	9.62	13.34	12.45	0.74	3.10	9.91	13.09	0.72	2.80

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY19/Budget FY19)*100	(Budget FY20/Actual FY19)*100	(Budget FY20/Revised Budget FY19)*100	Share in Total Revenue Actual FY19	(Actual FY20 up to October/Actual FY19 up to October)*100	(Actual FY20 up to October/ Budget FY20)*100
Tax Revenue (a+b)	94.7	150.5	117.4	89.7	103.2	20.1
a. NBR	94.5	148.9	116.3	86.8	103.4	20.3
a.1 Income	94.5	169.3	119.7	26.7	132.8	21.5
a.2 VAT	94.8	144.8	117.4	33.8	94.4	19.3

	(Revised Budget FY19/Budget FY19)*100	(Budget FY20/Actual FY19)*100	(Budget FY20/ Revised Budget FY19)*100	Share in Total Revenue Actual FY19	(Actual FY20 up to October/Actual FY19 up to October)*100	(Actual FY20 up to October/ Budget FY20)*100
a.3 Import	92.7	125.3	106.5	15.2	77.8	19.2
a.4 Export	96.4	150.3	116.3	9.6	101.4	21.6
a.4 Excise	127.9	46.7	116.3	0.0	3.2	1.7
a.5 Sup	94.6	95.8	113.3	0.9	110.4	17.9
a.6 Other Taxes	94.6	145.8	119.6	0.5	114.8	22.4
b. Non-NBR	98.7	197.5	151.0	2.9	97.2	16.0
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	101.5	25.1
b.2 Vehicles	100.0	85.4	100.2	0.7	88.4	38.9
b.3 Land Revenue	100.0	210.5	99.9	0.3	136.5	20.1
b.4 Stamp Duty	98.1	263.1	178.8	1.7	97.2	11.7
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.5	139.6	10.3	100.0	32.6
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	63.3	16.3
c.2 Interest	94.1	549.7	161.9	0.6	136.3	11.2
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	95.1	10.1
c.4 Fines, Penalties and Forfeiture	92.3	42.0	52.0	0.3	102.6	73.2
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	148.5	17.4
c.6 Rents, Leases and Recoveries	77.1	111.9	129.3	0.2	73.4	25.0
c.7 Tolls and Levies	100.0	101.5	104.3	0.3	101.3	36.1
c.8 Non-Commercial Sales	78.5	289.7	142.9	0.4	29.0	5.9
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	102.7	148.8
c. 10 Capital Revenue	139.0	97.9	76.6	0.1	39.9	16.2
Total Revenue (a+b+c)	93.3	150.0	119.3	100.0	102.7	21.4

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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