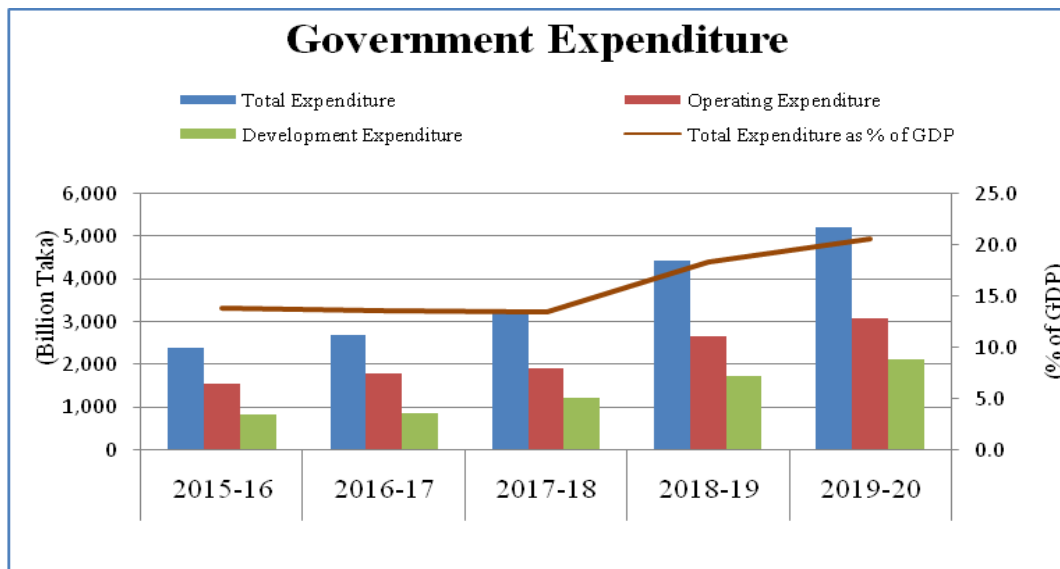




Monthly Report on Fiscal Position

July 2019
Fiscal Year 2019-20



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CONTENTS

<i>Executive Summary</i>	<i>2</i>
<i>Monthly Report on Fiscal Position</i>	<i>3</i>
1.0 Operating Expenditure	3
1.1 Operatingexpenditure: General Classification.....	3
1.1.1 Sector-wise Allocation & Growth.....	3
1.1.2 Broad Sector-wise Allocation	4
1.1.3 Sectors' Share in Resource Utilization	4
1.1.4 Sector-wise Utilization.....	5
1.1.5 Ministry-wise Utilization.....	5
1.2 OperatingExpenditure: Economic Classification	5
2.0 Development Expenditure	6
2.1 Allocation & Utilization Pattern of Development Expenditure.....	6
2.2 Broad Sector wise Utilization Pattern	7
2.3 Ministry wise Utilization Pattern	8
3.0 Revenue Collection	8
3.1 Total Revenue	8
3.2 NBR Tax Revenue.....	9
4.0 Budget Deficit	10
5.0 Financing.....	11

List of Figures

Figure 1: Sector Share in Resource Utilization in FY20.....	4
Figure 2: OperatingExpenditure	5
Figure 3: Actual Expenditure According to Economic classification FY20 (up to July 2019).....	6
Figure 4: Share of Different Categories in Total Actual Expenditure FY20 (Up to July 2019).....	6
Figure 5: Broad Sector Wise Share in Development Expenditure	7
Figure 6: Sources of Revenue Collection	9
Figure 7 Share Among NBR Taxes.....	9
Figure 8 Sources Of Financing Deficit	Error! Bookmark not defined.

List of Tables

Table1: OperatingExpenditure Pattern By Sector	3
Table 2: Broad Sectorwise Allocation.....	4
Table 3: Allocation& Utilization Pattern Of Development Expenditure	7
Table 4: Revenue Collection Position	8
Table 5: Budget Deficit.....	10
Table 6: Financing Budget Deficit	10

List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern Of OperatingExpenditure.....	12
Appendix 2: Ministry Wise OperatingExpenditure.....	12
Appendix 3: OperatingExpenditure by Economic Classification.....	14
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	15
Appendix 5 Revenue Collection	18
Appendix 6 Revenue Receipts (Growth Scenario).....	19

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 July, 2019 in the current fiscal year (FY 20) is 4.0 percent of the operating budget estimates. Actual development expenditure during the same period is 2.07 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 July 2019, 5.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (85.0 Percent). Total NBR tax collection is 5.3 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 July 2019, in current fiscal, overall balance (excluding grants) is zero 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**.

Table1: 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	Actual FY19 as % of Revised Budget FY19	Sector's Share in Actual Expenditure	Budget FY20	Budget as % of Budget FY19	Budget as % of Revised Budget FY20	Budget as % of Actual FY19	Actual FY20 (Up to July)	Actual FY20 (Up to July) as % of Budget FY20
GPS	72,558	56,761	24,994	44.0	10.5	83,468	115.0	147.0	333.9	1,207	1.4
LGRD	4,515	4,800	6,073	126.5	2.6	5,259	116.5	109.6	86.6	69	1.3
De f e n s e	27,932	29,374	29,951	102.0	12.6	30,622	109.6	104.2	102.2	301	1.0
POS	23,575	23,988	22,247	92.7	9.4	23,396	99.2	97.5	105.2	1,140	4.9
Edu	38,615	39,414	37,556	95.3	15.9	41,223	106.8	104.6	109.8	3,267	7.9
He a l t h	12,242	12,249	10,641	86.9	4.5	13,465	110.0	109.9	126.5	587	4.4
S S W	21,583	21,533	20,007	92.9	8.4	20,581	95.4	95.6	102.9	362	1.8
Housing	1,443	1,798	1,868	103.9	0.8	1,626	112.7	90.4	87.0	29	1.8
RCRA	2,677	2,851	2,619	91.9	1.1	2,771	103.5	97.2	105.8	108	3.9
F&E	208	117	10,667	9122.9	4.5	120	57.7	102.5	1.1	9	7.7
Ag ri	16,313	15,484	14,589	94.2	6.2	17,004	104.2	109.8	116.6	0	0.0
IES	1,084	1,191	1,120	94.0	0.5	1,168	107.7	98.1	104.3	39	3.3
Trans	8,632	8,742	6,511	74.5	2.7	9,612	111.3	109.9	147.6	116	1.2
Inte r e s t Paymen	51,340	48,745	48,082	98.6	20.3	57,070	111.2	117.1	118.7	4,935	8.6
Total	282,719	267,047	236,926	88.7	100.0	307,384	108.7	115.1	129.7	12,170	4.0

Some of the noteworthy features are:

- For FY20, budget allocation was raised by 15.1 percent over the FY19 revised estimates and 8.7 percent over the original budget;
- Up to July 2019, apart from interest payment, spending in General Public Services, Defence, Education and Technology, Social Security and Welfare (SSW), Public Order and Safety were on the higher side. Lower utilization rate in some sectors like Local Government & Rural Development (LGRD), Health, Industry & Economic Services (IES), Agriculture, Transportation, Health, Recreation, Culture and Religious Affairs (RCRA), Housing, Fuel and Energy (F&E), Culture and Religious Affairs, Housing, Industries and Economic Services (IES), and Education, have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to July 2019 amounts to 4.0 percent of the total nono-development 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/non-development 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

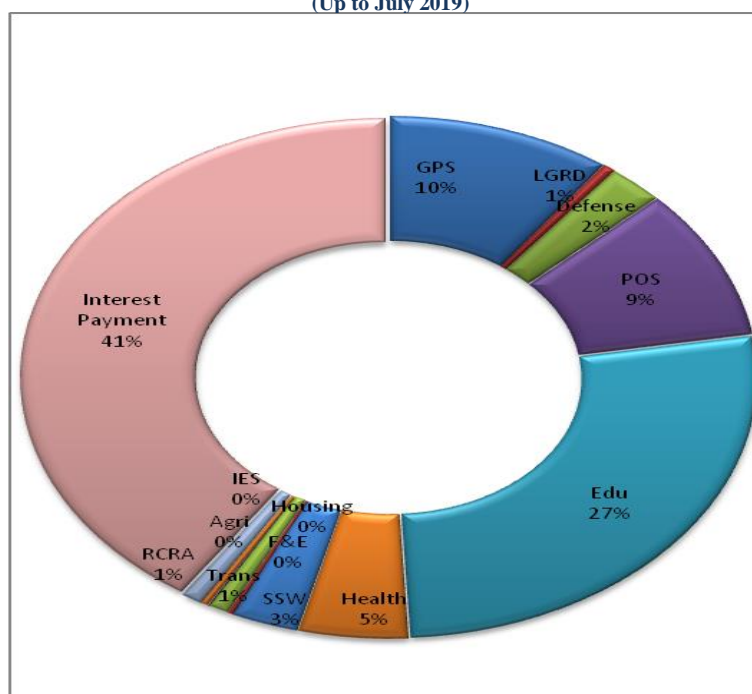
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY19	41.2	29.9	3.3	0.0	18.3	1.5
Sector Share in Budget FY20	44.7	26.7	3.2	5.5	18.6	1.3
Sector share in Actual expenditure FY20(Up to July)	21.8	35.5	1.0	0.0	40.6	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 FY20, share of the Administration and Agriculture sector has increased, whereas allocations against all other categories are reduced a bit in comparison to the actual expenditure in FY19;
- Till July 2019, among all categories expenditure on the Social Infrastructure sector was the highest other than interest payment.

1.1.3 Sectors' Share in Resource Utilization

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



Total operating spending up to July, 2019 in the current fiscal year (FY20) is 4.0 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 (41 percent) followed by Education (27 percent), General Public Services (10 percent) and Public Order & Safety (9 percent).

1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of operating spending up to July, 2020 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to July 2019)

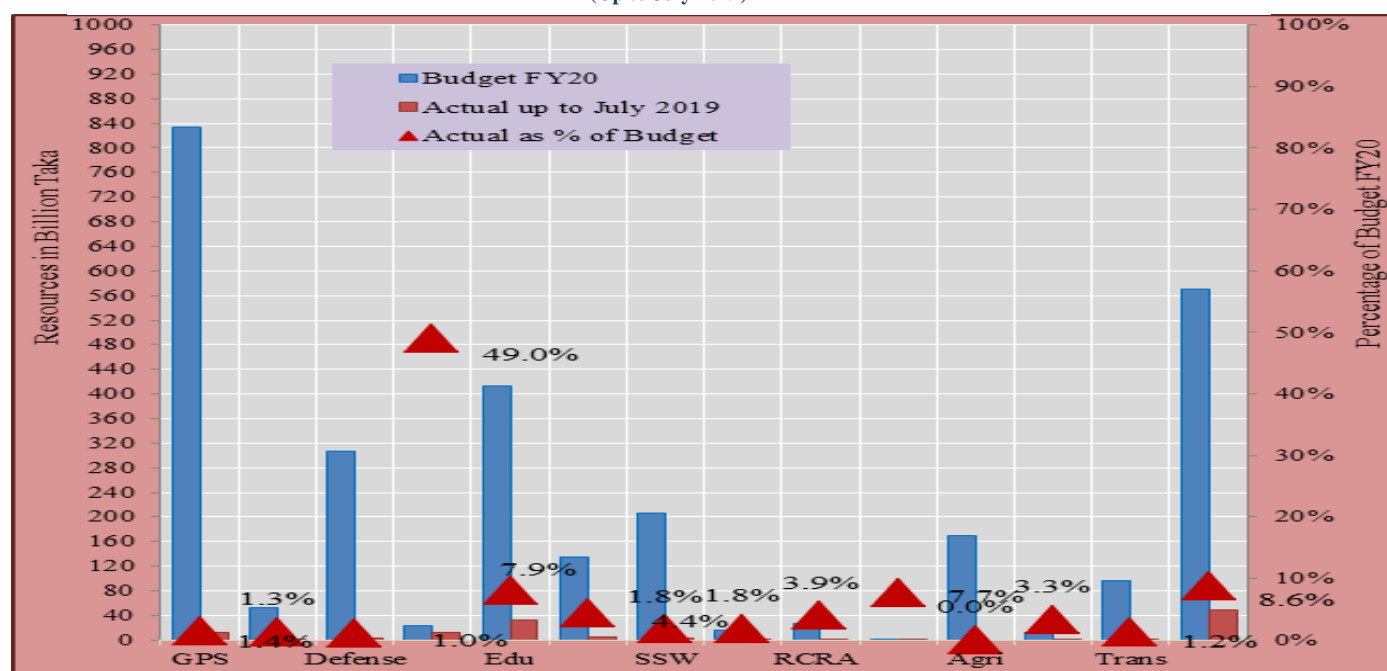


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, upto July in FY2020, Public Order & Safety (49%), Interest Payment (8.6%), Education & Technology (7.8%) and Fuel & Energy (7.7%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY20), actual spending (operating) up to July 2019 is 4.0 percent of the budget estimate, which was 4.1 percent of the revised 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

In addition to broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups: (i) Pay and Allowances (**PA**), (ii) Goods & Services (**GS**), (iii) Interest Payment (**IP**), (Domestic & Foreign), (iv) Subsidies & Current Transfer (**SCT**), (v) Block Allocation (**BA**), (vi) Acquisition of Assets and Works (**AAW**), (vii) Investment in share & equities (**ISE**), (viii) Programme financed from Operating Budget (**PFNDB**). Status of actual spending up to July 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 FY19 (up to May 2018)

Figure 4: Actual Expenditure according to Economic classification FY20 (up to July 2019)

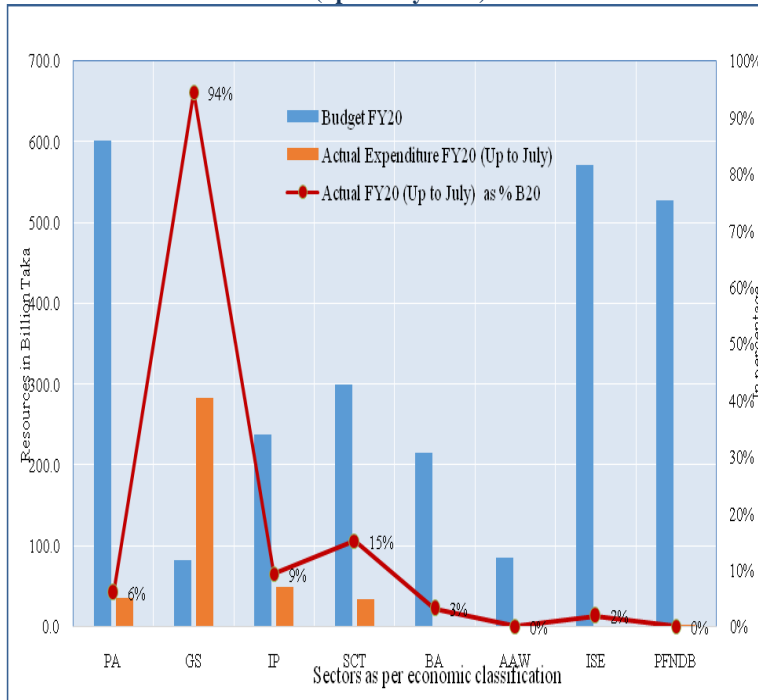
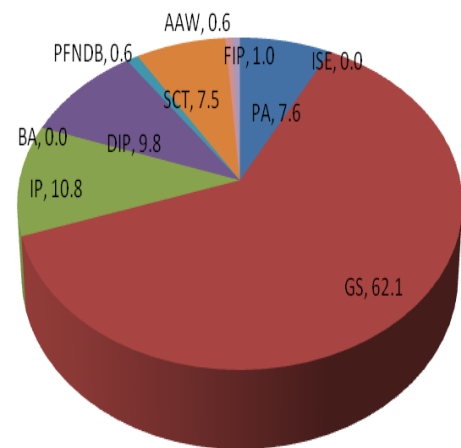


Figure 5: Share of Different Categories in Total Actual Spending in FY20 (up to July 2019)



Up to July 2019, utilization rate of total operating expenditure is 4.0 percent. For some categories, like Goods & Services (62.1%), interest payment (10.8%), Pay and Allowances (7.8%), and Subsidy and Current transfer (7.5%) 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 July 2019, actual expenditure is 2.07 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 0.04 percent of the budget;
- During this period, TC (38.16 percent) sector made the highest utilization of allocated resources followed by Fuel and Energy (36.83 percent), Education (9.04 percent), LGRD (8.94 percent).

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.

- Some of the sectors with large allocation like Defence, and Health Services showed a less-than-average performance.

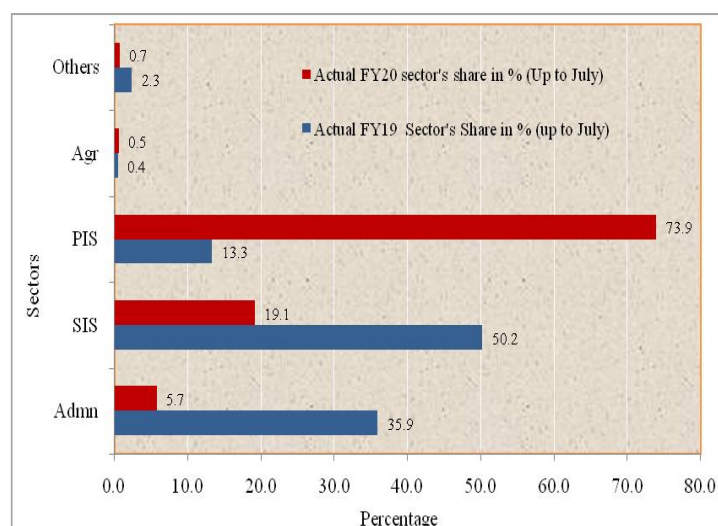
Table 3: Allocation & Utilization Pattern of Development Expenditure

(In crore Taka)

Sectors	Year: 2018-19						Fiscal Year 2019-20					
	Budget	Revised	Actual FY19 (July)	Actual FY19 (Up to July)	Sectors' Share in Actual (Up to July (%)	Actual FY19 as % of RB FY19	Budget FY20	Actual FY20 (up to July)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual	Actual FY20 (Upto July) as % of Budget FY20	Actual FY20 sector's share in % (Up to July)
GPS	10,952	10,812	7,606	7.4	9.77	0.07	13,005	251	120.28	170.98	1.93	5.73
LGRD	28,151	29,522	25,811	0.1	0.16	0.00	32,627	391	110.52	126.41	1.20	8.94
Defence	1,152	1,327	38	0.0	0.00	0.00	1,480	1	111.50	3883.56	0.04	0.01
POS	3,018	4,080	3,839	19.8	26.12	0.48	4,241	0	103.95	110.47	0.01	0.01
Edu	29,321	26,861	25,479	12.0	15.86	0.04	38,265	395	142.46	150.18	1.03	9.04
Health	11,141	10,091	7,705	23.9	31.61	0.24	12,267	41	121.57	159.20	0.33	0.93
SSW	5,573	5,103	3,941	1.9	2.54	0.04	5,780	9	113.25	146.65	0.16	0.21
HCS	3,520	4,347	4,036	0.0	0.00	0.00	4,977	0	114.48	123.30	0.00	0.00
RCRA	1,968	2,036	1,727	0.2	0.22	0.01	1,834	0	90.06	106.17	0.01	0.00
FE	24,713	26,386	23,057	0.0	0.00	0.00	27,930	1,568	105.85	121.13	5.61	35.83
AFL	9,948	9,872	8,631	0.3	0.43	0.00	11,349	23	114.97	131.49	0.20	0.53
IES	2,381	2,569	2,008	0.0	0.00	0.00	2,723	29	106.01	135.63	1.06	0.66
TC	47,830	40,445	29,103	10.1	13.29	0.02	55,209	1,668	136.50	189.70	3.02	38.11
Total	179,668	173,451	142,983	75.7	100.00	0.04	211,687	4,377	122.04	148.05	2.07	100.00

2.2 Broad Sector wise Utilization Pattern

Figure 6: 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 July, 2019 is presented in **Figure 5**.

- From the graph it appears that up to July 2019, the maximum share of spending went to physical infrastructure (73.9 percent) followed by social infrastructure (19.1 percent). While, in FY2019 up to July maximum spending went to social infrastructure.

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 July, 2019:

Table 4: Revenue Collection Position

(In Crore Taka)

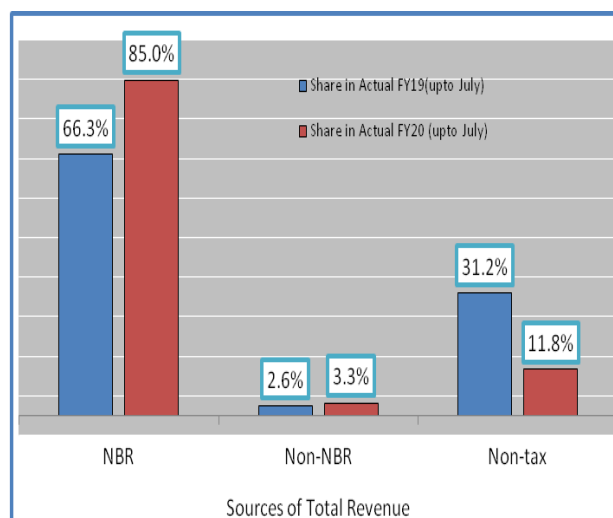
	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (July)	Actual FY19 (Up to July)	Budget FY20	Actual FY20 (July)	Actual FY20 (up to July)	Actual (up to July) as percentage of Budget FY20
Tax Revenue (a+b)	305,927	289,600	226,115	16,289	16,289	340,100	17,886	17,886	5.3
a. NBR	296,200	280,000	218,775	15,685	15,685	325,600	17,222	17,222	5.3
a.1 Income	100,719	95,167	67,402	5,123	5,123	113,912	7,135	7,135	6.3
a.2 VAT	110,553	104,797	85,152	6,231	6,231	123,068	5,766	5,766	4.7
a.3 Import	48,766	45,219	38,345	2,371	2,371	48,153	2,132	2,132	4.4
a.4 Export duty	32,554	31,393	24,273	1,811	1,811	36,498	1,966	1,966	5.4
a.5 Excise	36	46	115	5	5	54	0	0	0.9
a.6 Supplementary Duty	2,090	1,976	2,339	81	81	2,239	119	119	5.3
a.7 Other Taxes	1,482	1,402	1,150	62	62	1,677	104	104	6.2
b. Non-NBR	9,727	9,600	7,340	604	604	14,500	664	664	4.6
c. Non-tax Revenue	33,354	27,006	25,993	7,376	7,376	37,707	2,386	2,386	6.3
Total Revenue (a + b + c)	339,281	316,606	252,108	23,665	23,665	377,807	20,272	20,272	5.4
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.64	0.64	11.78	0.62	0.62	
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.92	0.93	0.93	13.09	0.70	0.70	

- **Total revenue** collection in FY19 was 9.92 percent of GDP and 80 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 (85.0 percent up to July 2019 in FY20).
- Growth rates of NBR & Non-NBR tax are 9.9 and 9.8 percent respectively. On the other hand, non-tax revenue collection decreased by 57 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 5.3 and 6.3 percent respectively

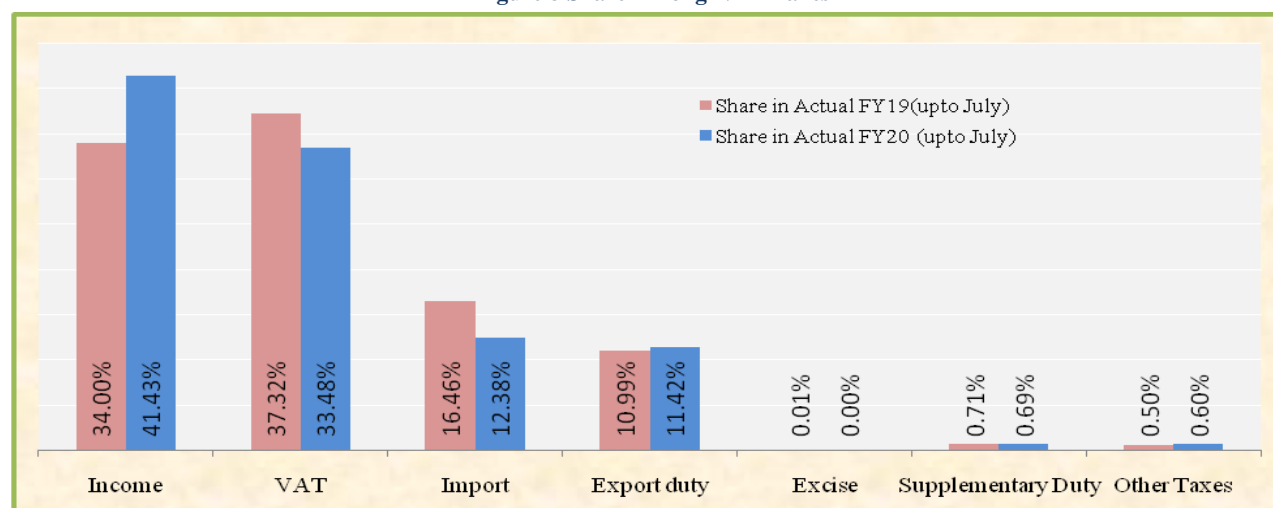
Figure 7: Sources of Revenue Collection



- Up to July 2019, total revenue collection for FY20 decreased by 14 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 5.4 percent.

3.2 NBR TAX REVENUE

Figure 8 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 FY18 and 50 percent higher than the actual collection of the FY19.
- In FY20 up to July 2019, a major portion of the NBR tax comes from indirect taxes. In FY20 out of total NBR tax, 41.4 percent was collected from income tax, 33.4 percent was collected from VAT, 12 percent from import duty, and the rest from supplementary duty, excise and export duties and other taxes. In FY19 major share came from VAT (37.3%).

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2018-19			Accounts 2018-19 July	Year 2019-20			Accounts 2018-19	Accounts 2019-20 up to July
	Budget	Revised Budget	Accounts July		Budget	Revised	Accounts July		
Revenues	339294.10	316612.48	23665.26	23665.26	377811.03	0.00	20271.96	252109.41	20271.96
Tax Revenue	305928.47	289599.53	16289.35	16289.35	340103.73	0.00	17885.65	226116.07	17885.65
Non-Tax Revenue	33368.03	27012.96	7375.90	7375.90	37709.98	0.00	2386.31	25993.34	2386.31
Foreign Grants	4050.98	3787.14	0.84	0.84	4168.48	0.00	0.00	966.78	0.00
Revenue and Foreign Grants	343345.09	320399.62	23666.09	23666.09	381979.51	0.00	20271.96	253076.19	20271.96
Non-Development Expenditure	282415.18	266727.30	10958.47	10958.47	310262.56	0.00	12443.55	235954.44	12443.55
Net Outlay for Food Account Operation	365.33	282.33	48.01	48.01	308.30	0.00	833.17	4846.82	833.17
Loans & Advances (Net)	2123.89	2082.21	-310.32	-310.32	937.48	0.00	-504.01	-1705.10	-504.01
Structural Adjustment Programme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Development Expenditure	179669.41	173449.47	75.78	75.78	211682.60	0.00	4376.59	142982.82	4376.59
Development Program financed from Revenue Budget	327.15	298.59	0.03	0.03	1462.70	0.00	1.17	184.00	1.17
Non-ADP Project	4364.63	4142.63	0.00	0.00	5314.82	0.00	0.00	2483.79	0.00
Annual Development Programme	173000.05	167000.00	75.74	75.74	202721.00	0.00	4375.41	139525.86	4375.41
Non-ADP FFW and Transfer	1977.58	2008.25	0.00	0.00	2184.08	0.00	0.00	789.17	0.00
Total Expenditure	464573.81	442541.31	10771.93	10771.93	523190.94	0.00	17149.29	382078.97	17149.29
Overall Balance (Including Grants)	-121228.73	-122141.69	12894.16	12894.16	-141211.43	0.00	3122.67	-129002.78	3122.67
Overall Balance (Excluding Grants)	-125279.71	-125928.83	12893.33	12893.33	-145379.91	0.00	3122.67	-129969.57	3122.67
(In percent of GDP 2005-06 base) (Including grants)	-4.78	-4.82	0.51	0.51	-4.89	0.00	0.00	-5.09	0.00
(In percent of GDP 2005-06 base) (Excluding grants)	-4.94	-4.97	0.51	0.51	-5.04	0.00	0.00	-5.12	0.00

- In FY19, actual budget deficit (excluding grants) as percentage of GDP was 4.9 percent. Including grants it was 4.78 percent of GDP;
- Budget deficit (excluding grants) for FY20 is estimated to be 5 percent of GDP. Including grants the deficit is expected to be 4.89 percent of GDP;
- For FY20, actual overall balance up to July, 2019 (excluding grants) as percentage of GDP was 0 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	Year: 2018-19				Year: 2019-20			Accounts 2018-19 up to July	Accounts 2018-19 up to July
	Budget	Revised	Accounts July	Accounts 2018-19	Budget	Revised Budget	Accounts July		
1.0 Foreign Borrowing-Net	50,016	43,397	-618	24,750	63,848	0	-709	-618	-709
1.1 Foreign Borrowing	60,585	53,883	760	38,228	75,390	0	368	760	368
1.2 Amortization	-10,569	-10,486	-1,378	-13,479	-11,542	0	-1,077	-1,378	-1,077
2.0 Domestic Borrowing	71,226	78,745	-12,275	99,183	77,363	0	-2,414	-12,275	-2,414
2.1 Borrowing from Banking System (Net)	42,029	30,895	543	29,479	47,364	0	16,992	543	16,992
2.1.1 Long-Term Debt (Net)	23,965	21,117	2,997	19,852	28,094	0	4,348	2,997	4,348
2.1.2 Short-Term Debt (Net)	18,064	9,778	-2,454	9,628	19,270	0	12,644	-2,454	12,644
2.2 Non-Bank Borrowing (Net)	29,197	47,850	-12,818	69,704	30,000	0	-19,406	-12,818	-19,406
2.2.1 National Savings Schemes (Net)	26,197	45,000	7,183	54,637	27,000	0	2,153	7,183	2,153
	3,000	2,850	-20,000	15,067	3,000	0	-21,559	-20,000	-21,559
Total - Financing :	121,242	122,142	-12,893	123,933	141,211	0	-3,123	-12,893	-3,123
GDP (2005-06)	2,542,486	2,542,486	2,885,900	2,885,900	2,885,900		2,885,900	2,885,900	2,885,900
(In percent of GDP)	4.77	4.80	-0.45	4.29	4.89	0.00	-0.11	-0.45	-0.11

Figure 8: Source of Financing Deficit



- For FY20, up to July, 2019 total financing is negative.

APPENDICES

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

(In crore taka)

Sectors	2018-19					2019-20		
	Budget FY19	Revised Budget FY19	Actual FY19 (July)	Actual FY19 Up to July, 2019	Budget FY20	Revised Budget FY20	Actual FY20 (July)	Actual FY20 Up to July
General Public Services	72,558	56,761	1,304	1,304	83,468	0	2,214	2,214
LGRD	4,515	4,800	60	60	5,259	0	69	69
Defence	27,932	29,374	972	972	30,622	0	301	301
Public Order and safety	23,575	23,988	784	784	23,396	0	1,140	1,140
Education & technology	38,615	39,414	1,905	1,905	41,223	0	3,267	3,267
Health	12,242	12,249	313	313	13,465	0	587	587
Social Security and Welfare	21,583	21,533	38	38	20,581	0	362	362
Housing	1,443	1,798	34	34	1,626	0	29	29
Recreation, Culture and Religious Affairs	2,677	2,851	62	62	2,771	0	108	108
Fuel and Energy	208	117	5	5	120	0	9	9
Agriculture	16,313	15,484	298	298	17,004	0	274	
Industrial & Economic Services	1,084	1,191	35	35	1,168	0	39	39
Transport and Communication	8,632	8,742	257	257	9,612	0	116	116
Interest	51,340	48,745	4,894	4,894	57,070	0	4,935	4,935
Total - Non-Development Revenue Expenditure	282,719	267,047	10,960	10,960	307,384	0	13,450	13,450

APPENDIX 2: MINISTRY WISE OPERATING EXPENDITURE

(In crore taka)

	Fiscal Year 2018-19				Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY2019	Actual FY2019 July	Budget FY20	Actual FY20 July	Actual (up to July)	FY19 up to July) as % of Revised Budget FY19	Actual(up to July) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	7.4	7.4	13,004.6	250.6	250.6	0.07	1.93
Parliament	34.1	0.7	0.0	0.0	0.8	0.0	0.0	0.00	0.00
Prime Minister's Office	2,313.5	2,197.3	0.0	0.0	2,964.3	0.1	0.1	0.00	0.00
Cabinet Division	72.8	75.9	0.0	0.0	67.0	0.0	0.0	0.00	0.00
Election Commission	210.0	2,020.2	0.6	0.6	1,141.2	247.9	247.9	0.03	21.73
Ministry of Public Administration	287.0	251.6	0.0	0.0	394.0	0.0	0.0	0.00	0.00
Public Service Commission	30.3	63.6	0.0	0.0	34.4	0.0	0.0	0.00	0.00
Finance Division	3,446.4	2,889.9	0.0	0.0	3,326.4	1.1	1.1	0.00	0.03
Internal Resources Division (IRD)	389.4	288.4	0.0	0.0	597.8	0.2	0.2	0.00	0.03
Financial Institutions Division	2,183.1	1,828.5	0.1	0.1	2,902.6	0.0	0.0	0.00	0.00
Economic Relations Division	34.9	37.0	0.0	0.0	66.1	0.6	0.6	0.00	0.96
Planning Division/2	1,306.3	436.2	0.1	0.1	1,143.3	0.0	0.0	0.02	0.00

Implementation and Monitoring and Evaluation Division	98.0	104.5	0.0	0.0	95.2	0.0	0.0	0.01	0.00
Statistics and Informatics Division	417.0	551.8	0.0	0.0	150.0	0.0	0.0	0.00	0.00
Ministry of Foreign Affairs	129.2	66.3	6.6	6.6	121.5	0.6	0.6	9.93	0.51
Sub-total = LGRD	28,151.3	29,522.4	0.1	0.1	32,626.8	391.2	391.2	0.00	1.20
Local Government Division	25,467.2	26,759.5	0.1	0.1	29,920.7	351.7	351.7	0.00	1.18
Rural Development and Co-operatives Division	1,695.1	1,745.3	0.0	0.0	1,864.8	39.5	39.5	0.00	2.12
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	0.0	0.0	841.3	0.0	0.0	0.00	0.00
Sub-total = Defence	1,152.5	1,327.3	0.0	0.0	1,479.9	0.5	0.5	0.00	0.04
Ministry of Defence - Defence Services	1,152.5	1,327.3	0.0	0.0	1,479.9	0.5	0.5	0.00	0.04
Sub-total=POS	3,018.3	4,080.1	19.8	19.8	4,241.3	0.4	0.4	0.48	0.01
Law and Justice Division	480.7	472.2	0.0	0.0	453.5	0.0	0.0	0.00	0.00
Public Security Division	1,257.6	1,578.5	0.0	0.0	2,166.5	0.2	0.2	0.00	0.01
Legislative and Parliamentary Affairs Division	0.1	0.3	0.0	0.0	6.5	0.0	0.0	0.00	0.00
Anti Corruption Commission	28.6	22.8	0.0	0.0	30.2	0.2	0.2	0.00	0.76
Security Services Division	1,251.3	2,006.3	19.8	19.8	1,584.8	0.0	0.0	0.99	0.00
Sub-total = Edu	29,321.1	26,860.6	12.0	12.0	38,264.6	395.5	395.5	0.04	1.03
Ministry of Primary and Mass Education	8,312.0	6,427.4	0.0	0.0	9,270.0	0.0	0.0	0.00	0.00
Secondary and Higher Education Division	6,014.2	6,159.4	8.2	8.2	9,927.7	72.9	72.9	0.13	0.73
Ministry of Science and Technology	11,720.4	11,900.4	3.8	3.8	15,908.5	184.4	184.4	0.03	1.16
Information and Communication Technology Division	2,468.2	1,450.2	0.0	0.0	1,645.3	138.0	138.0	0.00	8.39
Technical and Madrasah Education Division	806.4	923.2	0.0	0.0	1,513.2	0.2	0.2	0.00	0.01
Sub-total = Health	11,140.6	10,090.7	23.9	23.9	12,266.8	40.6	40.6	0.24	0.33
Health Services Division	9,040.6	8,266.1	17.7	17.7	9,936.8	35.6	35.6	0.21	0.36
Medical Education and Family Welfare Division	2,100.0	1,824.6	6.2	6.2	2,330.0	5.0	5.0	0.34	0.21
Sub-total = SSW	5,573.5	5,103.5	1.9	1.9	5,779.7	9.4	9.4	0.04	0.16
Ministry of Social Welfare	254.0	245.1	0.0	0.0	326.0	6.6	6.6	0.00	2.01
Ministry of Women and Children Affairs	509.0	509.6	0.0	0.0	647.8	0.6	0.6	0.00	0.09
Ministry of Food	764.7	645.1	1.4	1.4	888.8	2.2	2.2	0.22	0.25
Ministry of Disaster Management and Relief	3,495.8	3,478.9	0.0	0.0	3,452.8	0.1	0.1	0.00	0.00
Ministry of Liberation Affairs	550.0	224.8	0.5	0.5	464.3	0.0	0.0	0.22	0.00
Sub-total = HCS	3,519.7	4,347.3	0.0	0.0	4,977.0	0.1	0.1	0.00	0.00
Ministry of Housing and Public Works	3,519.7	4,347.3	0.0	0.0	4,977.0	0.1	0.1	0.00	0.00
Sub-total = RCRA	1,968.1	2,036.4	0.2	0.2	1,834.1	0.1	0.1	0.01	0.01
Ministry of Information	522.1	250.4	0.2	0.2	285.3	0.0	0.0	0.07	0.00
Ministry of Cultural Affairs	220.0	301.3	0.0	0.0	260.2	0.0	0.0	0.00	0.02

Ministry of Religious Affairs	921.4	1,164.7	0.0	0.0	1,074.5	0.0	0.0	0.00	0.00
Ministry of Youth and Sports	304.6	319.9	0.0	0.0	214.2	0.1	0.1	0.00	0.04
Sub-total = FE	24,712.6	26,385.5	0.0	0.0	27,930.3	1,568.3	1,568.3	0.00	5.61
Energy and Mineral Resources Division	1,819.9	2,209.1	0.0	0.0	1,915.9	0.0	0.0	0.00	0.00
Power Division	22,892.7	24,176.4	0.0	0.0	26,014.4	1,568.3	1,568.3	0.00	6.03
Sub-total = Agr	9,947.8	9,871.9	0.3	0.3	11,349.3	23.2	23.2	0.00	0.20
Ministry of Agriculture/3	1,959.2	1,906.8	0.0	0.0	1,931.4	18.0	18.0	0.00	0.93
Ministry of Fisheries and Livestock	883.7	776.1	0.0	0.0	1,634.9	5.1	5.1	0.00	0.31
Ministry of Environment and Forest	481.4	520.1	0.3	0.3	676.0	0.1	0.1	0.06	0.02
Ministry of Land	1,017.6	650.6	0.0	0.0	849.4	0.0	0.0	0.00	0.00
Ministry of Water Resources	5,606.0	6,018.3	0.0	0.0	6,257.6	0.0	0.0	0.00	0.00
Sub-total = IES	2,380.6	2,568.7	0.0	0.0	2,723.2	28.8	28.8	0.00	1.06
Ministry of Commerce	346.8	275.4	0.0	0.0	412.5	0.0	0.0	0.00	0.00
Ministry of Labour and Employment	115.7	163.2	0.0	0.0	198.2	0.0	0.0	0.00	0.00
Ministry of Industries	1,058.6	1,087.3	0.0	0.0	1,217.6	28.7	28.7	0.00	2.35
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	0.0	0.0	295.0	0.1	0.1	0.00	0.04
Ministry of Textiles and Jute	552.0	742.0	0.0	0.0	600.0	0.0	0.0	0.00	0.00
Sub-total = TC	47,830.5	40,445.2	10.1	10.1	55,208.9	1,667.9	1,667.9	0.02	3.02
Road Transport and Highways Division	20,817.4	19,802.6	2.9	2.9	25,163.4	327.0	327.0	0.01	1.30
Ministry of Railways	11,154.7	7,847.5	7.1	7.1	12,598.6	0.0	0.0	0.09	0.00
Ministry of Shipping	2,904.6	3,584.7	0.0	0.0	3,113.4	2.3	2.3	0.00	0.07
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	0.0	0.0	3,374.6	0.0	0.0	0.00	0.00
Posts and Telecommunications Division	2,380.6	1,845.6	0.0	0.0	2,396.8	0.9	0.9	0.00	0.04
Bridges Division	9,112.2	6,343.8	0.0	0.0	8,562.0	1,337.7	1,337.7	0.00	15.62
Total Development Revenue Expenditure	179,668.4	173,451.5	75.7	75.7	211,686.6	4,376.6	4,376.6	4,376.6	2.07

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Budget FY20	Actual FY20 Upto July	Actual FY19 (Up to July) As % of Revised Budget FY19	Actual FY20 (upto July) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,488	60,109	3,469	92.2	5.8
Pay of Officers	7,679	7,659	7,291	8,254	535	95.2	6.5
Pay of Establishment	23,046	22,751	21,364	23,755	1,411	93.9	5.9
Allowances	27,799	27,584	24,833	28,100	1,524	90.0	5.4
Goods and Services	23,843	26,586	23,479	29,994	28,330	88.3	94.5
Supplies and Services	17,401	18,826	15,993	21,443	18,979	85.0	88.5
Repairs Maintenance and Rehabilitation	6,442	7,760	7,487	8,551	9,351	96.5	109.4

Interest Payments	51,338	48,742	48,082	57,068	4,935	98.6	8.6
Domestic	48,375	45,275	44,636	52,795	4,487	98.6	8.5
Foreign	2,963	3,467	3,446	4,273	448	99.4	10.5
Subsidies and Incentives and Current Transfers	107,003	107,239	85,753	124,252	3,426	80.0	2.8
Subsidies and Incentives	33,205	30,901	25,727	43,842	0	83.3	0.0
Grants in Aid	45,173	47,205	43,801	50,699	2,524	92.8	5.0
Pensions and Gratuities	26,047	26,527	15,050	27,118	899	56.7	3.3
Others	2,578	2,607	1,174	2,593	3	45.1	0.1
Block Allocations	4,808	2,138	0	4,678	0	0.0	0.0
Unexpected	2,003	276	0	2,500	0	0.0	0.0
Others	2,805	1,863	0	2,178	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	245,515	242,699	210,803	276,101	40,160	86.9	14.5
Acquisition of Assets and Works (B)	14,785	16,987	19,947	17,846	275	117.4	1.5
Acquisition of Assets	13,786	15,270	18,627	16,716	269	122.0	1.6
Acquisition of Land	999	1,717	1,321	1,130	6	76.9	0.5
Total - Augmented Operating Recurrent Expenditure (A+B):	260,300	259,686	230,750	293,947	40,435	88.9	13.8
Investments in Shares and Equities (C)	15,962	1,994	130	14,482	0	6.5	0.0
Share Capital	15,962	1,994	130	14,482	0	6.5	0.0
Total - Operating Capital Expenditure (B+C)	30,747	18,981	20,078	32,328	275	105.8	0.8
Total -Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	276,262	261,680	230,881	308,429	40,435	88.2	13.1

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

	Fiscal Year 2018-19				Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY2019	Actual FY2019 July	Budget FY20	Actual FY20 July	Actual (up to July)	FY19 up to July) as % of Revised Budget FY19	Actual(up to July) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	7.4	7.4	13,004.6	250.6	250.6	0.07	1.93
Parliament	34.1	0.7	0.0	0.0	0.8	0.0	0.0	0.00	0.00
Prime Minister's Office	2,313.5	2,197.3	0.0	0.0	2,964.3	0.1	0.1	0.00	0.00
Cabinet Division	72.8	75.9	0.0	0.0	67.0	0.0	0.0	0.00	0.00
Election Commission	210.0	2,020.2	0.6	0.6	1,141.2	247.9	247.9	0.03	21.73
Ministry of Public Administration	287.0	251.6	0.0	0.0	394.0	0.0	0.0	0.00	0.00
Public Service Commission	30.3	63.6	0.0	0.0	34.4	0.0	0.0	0.00	0.00
Finance Division	3,446.4	2,889.9	0.0	0.0	3,326.4	1.1	1.1	0.00	0.03
Internal Resources Division (IRD)	389.4	288.4	0.0	0.0	597.8	0.2	0.2	0.00	0.03

Financial Institutions Division	2,183.1	1,828.5	0.1	0.1	2,902.6	0.0	0.0	0.00	0.00
Economic Relations Division	34.9	37.0	0.0	0.0	66.1	0.6	0.6	0.00	0.96
Planning Division/2	1,306.3	436.2	0.1	0.1	1,143.3	0.0	0.0	0.02	0.00
Implementation Monitoring and Evaluation Division	98.0	104.5	0.0	0.0	95.2	0.0	0.0	0.01	0.00
Statistics and Informatics Division	417.0	551.8	0.0	0.0	150.0	0.0	0.0	0.00	0.00
Ministry of Foreign Affairs	129.2	66.3	6.6	6.6	121.5	0.6	0.6	9.93	0.51
Sub-total = LGRD	28,151.3	29,522.4	0.1	0.1	32,626.8	391.2	391.2	0.00	1.20
Local Government Division	25,467.2	26,759.5	0.1	0.1	29,920.7	351.7	351.7	0.00	1.18
Rural Development and Co-operatives Division	1,695.1	1,745.3	0.0	0.0	1,864.8	39.5	39.5	0.00	2.12
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	0.0	0.0	841.3	0.0	0.0	0.00	0.00
Sub-total = Defence	1,152.5	1,327.3	0.0	0.0	1,479.9	0.5	0.5	0.00	0.04
Ministry of Defence - Defence Services	1,152.5	1,327.3	0.0	0.0	1,479.9	0.5	0.5	0.00	0.04
Sub-total=POS	3,018.3	4,080.1	19.8	19.8	4,241.3	0.4	0.4	0.48	0.01
Law and Justice Division	480.7	472.2	0.0	0.0	453.5	0.0	0.0	0.00	0.00
Public Security Division	1,257.6	1,578.5	0.0	0.0	2,166.5	0.2	0.2	0.00	0.01
Legislative and Parliamentary Affairs Division	0.1	0.3	0.0	0.0	6.5	0.0	0.0	0.00	0.00
Anti Corruption Commission	28.6	22.8	0.0	0.0	30.2	0.2	0.2	0.00	0.76
Security Services Division	1,251.3	2,006.3	19.8	19.8	1,584.8	0.0	0.0	0.99	0.00
Sub-total = Edu	29,321.1	26,860.6	12.0	12.0	38,264.6	395.5	395.5	0.04	1.03
Ministry of Primary and Mass Education	8,312.0	6,427.4	0.0	0.0	9,270.0	0.0	0.0	0.00	0.00
Secondary and Higher Education Division	6,014.2	6,159.4	8.2	8.2	9,927.7	72.9	72.9	0.13	0.73
Ministry of Science and Technology	11,720.4	11,900.4	3.8	3.8	15,908.5	184.4	184.4	0.03	1.16
Information and Communication Technology Division	2,468.2	1,450.2	0.0	0.0	1,645.3	138.0	138.0	0.00	8.39
Technical and Madrasah Education Division	806.4	923.2	0.0	0.0	1,513.2	0.2	0.2	0.00	0.01
Sub-total = Health	11,140.6	10,090.7	23.9	23.9	12,266.8	40.6	40.6	0.24	0.33
Health Services Division	9,040.6	8,266.1	17.7	17.7	9,936.8	35.6	35.6	0.21	0.36
Medical Education and Family Welfare Division	2,100.0	1,824.6	6.2	6.2	2,330.0	5.0	5.0	0.34	0.21
Sub-total = SSW	5,573.5	5,103.5	1.9	1.9	5,779.7	9.4	9.4	0.04	0.16
Ministry of Social Welfare	254.0	245.1	0.0	0.0	326.0	6.6	6.6	0.00	2.01
Ministry of Women and Children Affairs	509.0	509.6	0.0	0.0	647.8	0.6	0.6	0.00	0.09
Ministry of Food	764.7	645.1	1.4	1.4	888.8	2.2	2.2	0.22	0.25
Ministry of Disaster Management and Relief	3,495.8	3,478.9	0.0	0.0	3,452.8	0.1	0.1	0.00	0.00

Ministry of Liberation Affairs	550.0	224.8	0.5	0.5	464.3	0.0	0.0	0.22	0.00
Sub-total = HCS	3,519.7	4,347.3	0.0	0.0	4,977.0	0.1	0.1	0.00	0.00
Ministry of Housing and Public Works	3,519.7	4,347.3	0.0	0.0	4,977.0	0.1	0.1	0.00	0.00
Sub-total = RCRA	1,968.1	2,036.4	0.2	0.2	1,834.1	0.1	0.1	0.01	0.01
Ministry of Information	522.1	250.4	0.2	0.2	285.3	0.0	0.0	0.07	0.00
Ministry of Cultural Affairs	220.0	301.3	0.0	0.0	260.2	0.0	0.0	0.00	0.02
Ministry of Religious Affairs	921.4	1,164.7	0.0	0.0	1,074.5	0.0	0.0	0.00	0.00
Ministry of Youth and Sports	304.6	319.9	0.0	0.0	214.2	0.1	0.1	0.00	0.04
Sub-total = FE	24,712.6	26,385.5	0.0	0.0	27,930.3	1,568.3	1,568.3	0.00	5.61
Energy and Mineral Resources Division	1,819.9	2,209.1	0.0	0.0	1,915.9	0.0	0.0	0.00	0.00
Power Division	22,892.7	24,176.4	0.0	0.0	26,014.4	1,568.3	1,568.3	0.00	6.03
Sub-total = Agr	9,947.8	9,871.9	0.3	0.3	11,349.3	23.2	23.2	0.00	0.20
Ministry of Agriculture/3	1,959.2	1,906.8	0.0	0.0	1,931.4	18.0	18.0	0.00	0.93
Ministry of Fisheries and Livestock	883.7	776.1	0.0	0.0	1,634.9	5.1	5.1	0.00	0.31
Ministry of Environment and Forest	481.4	520.1	0.3	0.3	676.0	0.1	0.1	0.06	0.02
Ministry of Land	1,017.6	650.6	0.0	0.0	849.4	0.0	0.0	0.00	0.00
Ministry of Water Resources	5,606.0	6,018.3	0.0	0.0	6,257.6	0.0	0.0	0.00	0.00
Sub-total = IES	2,380.6	2,568.7	0.0	0.0	2,723.2	28.8	28.8	0.00	1.06
Ministry of Commerce	346.8	275.4	0.0	0.0	412.5	0.0	0.0	0.00	0.00
Ministry of Labour and Employment	115.7	163.2	0.0	0.0	198.2	0.0	0.0	0.00	0.00
Ministry of Industries	1,058.6	1,087.3	0.0	0.0	1,217.6	28.7	28.7	0.00	2.35
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	0.0	0.0	295.0	0.1	0.1	0.00	0.04
Ministry of Textiles and Jute	552.0	742.0	0.0	0.0	600.0	0.0	0.0	0.00	0.00
Sub-total = TC	47,830.5	40,445.2	10.1	10.1	55,208.9	1,667.9	1,667.9	0.02	3.02
Road Transport and Highways Division	20,817.4	19,802.6	2.9	2.9	25,163.4	327.0	327.0	0.01	1.30
Ministry of Railways	11,154.7	7,847.5	7.1	7.1	12,598.6	0.0	0.0	0.09	0.00
Ministry of Shipping	2,904.6	3,584.7	0.0	0.0	3,113.4	2.3	2.3	0.00	0.07
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	0.0	0.0	3,374.6	0.0	0.0	0.00	0.00
Posts and Telecommunications Division	2,380.6	1,845.6	0.0	0.0	2,396.8	0.9	0.9	0.00	0.04
Bridges Division	9,112.2	6,343.8	0.0	0.0	8,562.0	1,337.7	1,337.7	0.00	15.62
Total Development Revenue Expenditure	179,668.4	173,451.5	75.7	75.7	211,686.6	4,376.6	4,376.6	4,376.6	2.07

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2017-18					Fiscal Year 2019-20		
	Actual FY16	Budget FY19	Revised Budget FY19	Actual FY19 (July)	Actual FY19 (Up to July)	Actual FY19	Budget FY20	Actual FY20 (July)	Actual FY20 (up to July)
Tax Revenue (a+b)	194,325.2	305,927.0	289,599.6	16,289.2	16,289.2	226,114.9	340,100.0	17,885.6	17,885.6
a. NBR	187,103.3	296,200.0	280,000.0	15,685.4	15,685.4	218,774.7	325,600.0	17,222.1	17,222.1
a.1 Income	59,031.4	100,718.6	95,167.4	5,123.5	5,123.5	67,401.7	113,911.5	7,134.7	7,134.7
a.2 VAT	68,221.3	110,553.1	104,796.6	6,231.5	6,231.5	85,151.8	123,067.7	5,766.2	5,766.2
a.3 Import	36,508.9	48,766.2	45,218.8	2,370.9	2,370.9	38,345.4	48,153.2	2,131.8	2,131.8
a.4 Export	19,985.5	32,553.6	31,393.3	1,811.2	1,811.2	24,273.0	36,498.1	1,966.0	1,966.0
a.4 Excise	30.6	36.0	46.0	4.9	4.9	114.6	53.5	0.5	0.5
a.5 Sup	2,116.5	2,090.1	1,976.3	81.0	81.0	2,338.5	2,239.4	119.3	119.3
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	62.4	62.4	1,149.8	1,676.7	103.6	103.6
b. Non-NBR	7,221.9	9,727.0	9,599.6	603.7	603.7	7,340.2	14,500.0	663.5	663.5
b.1 Narcotics & Liquor	78.0	102.3	98.0	7.8	7.8	76.2	109.0	6.9	6.9
b.2 Vehicles	1,480.1	1,429.7	1,430.0	137.1	137.1	1,677.4	1,432.7	145.9	145.9
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	73.4	73.4	664.9	1,400.0	118.2	118.2
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	343.7	343.7	4,199.2	11,047.0	356.3	356.3
b.5 Surcharge	611.0	493.1	490.6	41.7	41.7	722.5	511.3	36.2	36.2
c. Non-tax Revenue	22,229.2	33,353.6	27,006.0	7,375.9	7,375.9	25,993.3	37,707.3	2,386.3	2,386.3
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	113.9	113.9	2,653.9	3,496.9	11.2	11.2
c.2 Interest	1,991.2	5,460.2	5,138.4	280.1	280.1	1,513.1	8,316.9	363.0	363.0
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	266.8	266.8	2,796.3	8,886.7	262.9	262.9
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	48.2	48.2	689.4	288.9	46.4	46.4
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	206.8	206.8	3,963.9	7,273.9	288.9	288.9
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	45.2	45.2	563.7	630.3	57.0	57.0
c.7 Tolls and Levies	612.5	657.8	657.9	70.3	70.3	735.0	686.1	69.7	69.7
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	110.3	110.3	906.6	2,614.3	34.1	34.1
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	6,226.4	6,226.4	11,913.5	5,260.7	1,225.4	1,225.4
c.10 Capital Revenue	700.4	237.2	329.8	7.9	7.9	258.1	252.5	27.7	27.7
Total Revenue (a+b+c)	216,554.4	339,280.7	316,605.5	23,665.1	23,665.1	252,108.2	377,807.3	20,271.9	20,271.9
d. Tax-GDP Ratio	9.84	12.03	12.87	0.64	0.64	8.89	11.78	0.62	0.62
e. Revenue-GDP ratio (base 2005-06)	10.96	13.34	14.07	0.93	0.93	9.92	13.09	0.70	0.70
GDP (crore taka)	1975815.4	2542486.0	2250479.3	2542486.0	2542486.0	2542486.0	2885900.0	2885900.0	2885900.0

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY19/Budget FY19)*100	(BudgetFY20/Actual FY19)*100	(BudgetFY20/ Revised Budget FY19)*100	Share in Total Revenue Actual FY19	(Actual FY20 up to May/Actual FY19 up to July)*100	(Actual FY20 up to July/ Budget FY20)*100
Tax Revenue (a+b)	94.7	150.4	117.4	89.7	109.8	5.3
a. NBR	94.5	148.8	116.3	86.8	109.8	5.3
a.1 Income	94.5	169.0	119.7	26.7	139.3	6.3
a.2 VAT	94.8	144.5	117.4	33.8	92.5	4.7
a.3 Import	92.7	125.6	106.5	15.2	89.9	4.4
a.4 Export	96.4	150.4	116.3	9.6	108.5	5.4
a.4 Excise	127.9	46.7	116.3	0.0	9.3	0.9
a.5 Sup	94.6	95.8	113.3	0.9	147.3	5.3
a.6 Other Taxes	94.6	145.8	119.6	0.5	166.0	6.2
b. Non-NBR	98.7	197.5	151.0	2.9	109.9	4.6
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	88.2	6.3
b.2 Vehicles	100.0	85.4	100.2	0.7	106.4	10.2
b.3 Land Revenue	100.0	210.6	99.9	0.3	161.0	8.4
b.4 Stamp Duty	98.1	263.1	178.8	1.7	103.7	3.2
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.1	139.6	10.3	32.4	6.3
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	9.8	0.3
c.2 Interest	94.1	549.7	161.9	0.6	129.6	4.4
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	98.5	3.0
c.4 Fines, Penalties and Forfeiture	92.3	41.9	52.0	0.3	96.3	16.1
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	139.7	4.0
c.6 Rents, Leases and Recoveries	77.1	111.8	129.3	0.2	126.2	9.0
c.7 Tolls and Levies	100.0	93.4	104.3	0.3	99.1	10.2
c.8 Non-Commercial Sales	78.5	288.4	142.9	0.4	31.0	1.3
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	19.7	23.3
c.10 Capital Revenue	139.0	97.9	76.6	0.1	349.2	11.0
Total Revenue (a+b+c)	93.3	149.9	119.3	100.0	85.7	5.4

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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