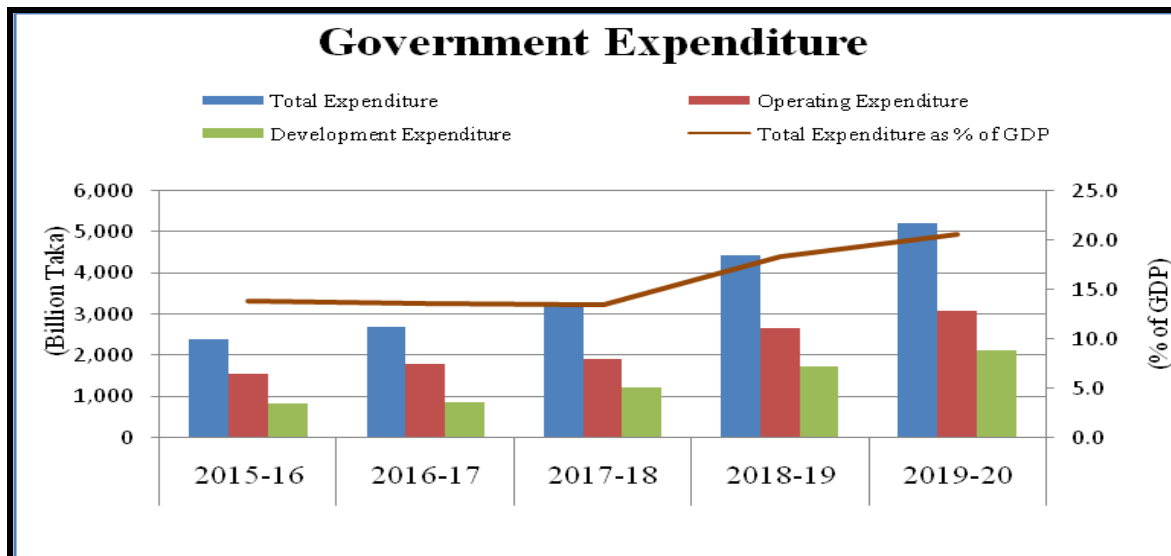




Monthly Report on Fiscal Position

August 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 August, 2019 in the current fiscal year (FY 20) is 8.7 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 August 2019, 9.2 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (85Percent). Total NBR tax collection is 9.2 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 August 2019, in current fiscal year, 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 FY19	Budget as % of Actual FY19	Actual FY20 (Up to August)	Actual FY20 (Up to August) as % of Budget FY20
GPS	72,558	56,761	24,994	44.0	10.5	83,468	115.0	147.0	333.9	1,377	1.6
LGRD	4,515	4,800	6,073	126.5	2.6	5,259	116.5	109.6	86.6	399	7.6
Defense	27,932	29,374	29,951	102.0	12.6	30,622	109.6	104.2	102.2	782	2.6
POS	23,574	23,923	22,247	93.0	9.4	23,396	99.2	97.8	105.2	3,756	16.1
Edu	38,615	39,414	37,556	95.3	15.9	41,223	106.8	104.6	109.8	6,492	15.7
Health	12,242	12,249	10,641	86.9	4.5	13,465	110.0	109.9	126.5	1,393	10.3
SSW	21,583	21,533	20,007	92.9	8.4	20,581	95.4	95.6	102.9	1,211	5.9
Housing	1,443	1,798	1,868	103.9	0.8	1,626	112.7	90.4	87.0	81	5.0
RCRA	2,373	2,531	2,619	103.5	1.1	2,771	116.8	109.5	105.8	679	24.5
F&E	208	117	10,667	9122.9	4.5	120	57.7	102.5	1.1	1,416	17.3
Agri	16,508	15,670	14,589	93.1	6.2	17,004	103.0	108.5	116.6	760	4.5
IES	1,084	1,191	1,120	94.0	0.5	1,168	107.7	98.1	104.3	163	14.0
Trans	12,193	12,423	6,511	52.4	2.7	9,612	78.8	77.4	147.6	472	4.9
Interest Payment	51,340	48,745	48,082	98.6	20.3	57,070	111.2	117.1	118.7	7,868	13.8
Total	286,169	270,530	236,926	87.6	100.0	307,384	107.4	113.6	129.7	26,848	8.7

Some of the noteworthy features are:

- For FY20, budget allocation was raised by 13.6 percent over the FY19 revised estimates and 7.4 percent over the original budget;
- Up to August 2019, apart from interest payment, spending in Education and Technology, Industries and Economic Services (IES), Fuel and Energy (F&E), Public Order and Safety, Recreation, Culture and Religious Affairs (RCRA), were on the higher side. Lower utilization rate in some sectors like Local Government & Rural Development (LGRD), Agriculture, Transportation, Housing, Social Security and Welfare (SSW) have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to August 2019 amount to 8.7 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

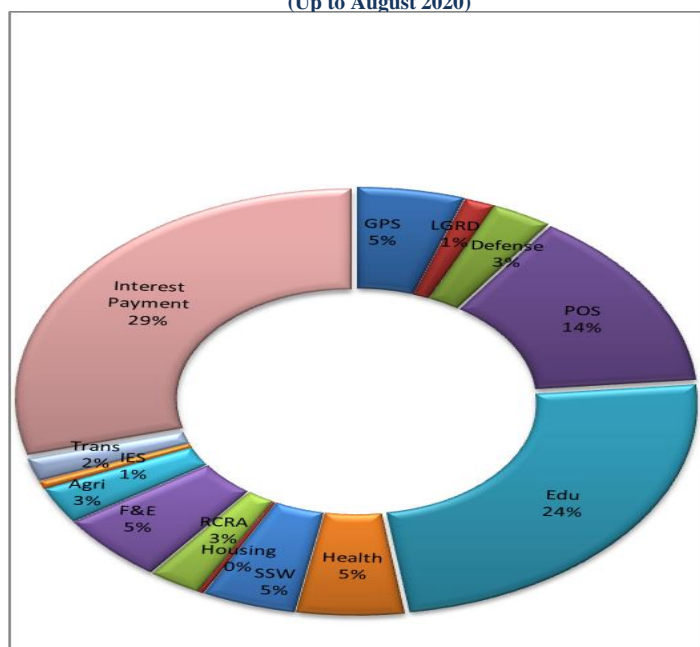
Sectors Share	Broad Sector					
	Admn	SIS	PIS	Agri	Interest	Others
Sector's Share in Actual expenditure FY19 (Up to August)	40.7	29.5	4.6	5.8	18.0	1.4
Sector's Share in Budget FY20	44.7	26.7	3.2	5.5	18.6	1.3
Sector's Share in Actual expenditure FY20 (Up to August)	22.0	35.7	7.0	2.8	29.3	3.1

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

- Broadly in the budget for FY20, share of the Administration and Interest payment has increased, whereas allocations against all other categories are reduced a bit in comparison to the actual expenditure in FY19;
- Till August 2019, among all categories expenditure on the Social Infrastructure sector was the highest.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY20
(Up to August 2020)



Total operating spending up to August, 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 (29 percent) followed by Education (24 percent), Public Order & Safety (14 percent), General Public Services (5 percent) and Health (5 percent).

1.1.4 Sector-wise Utilization

Figure 2: Operating Expenditure
(Up to August 2019)

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

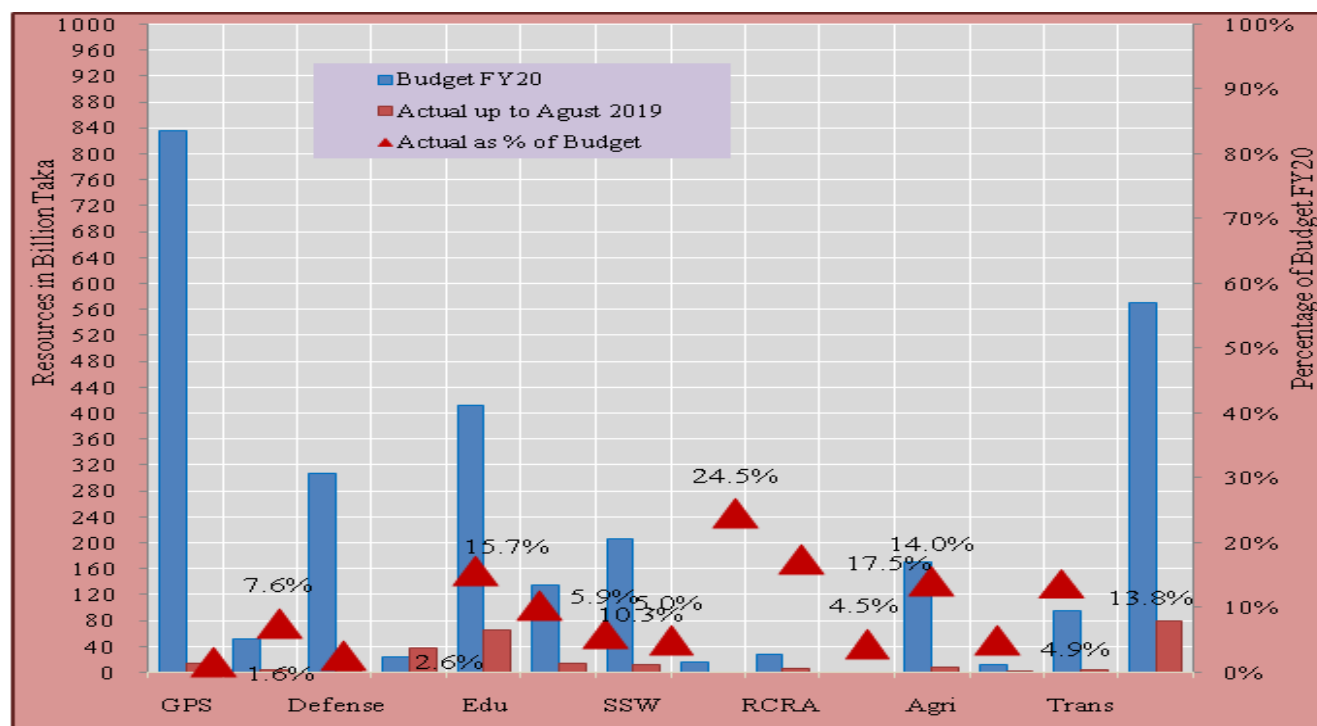


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, upto Agst in FY20, Recreation, Culture, Religion (24.5%), Fuel & Energy (17.5%), Public Order & Safety (16%), Education & Technology (15.7%) and Interest Payment (8.6%), sectors have shown better performance . A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY20), actual spending (operating) up to Agust 2019 is 8.7 percent of the budget estimate, which was 10 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 August 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 3: Actual Expenditure according to Economic classification FY20 (up to August 2019)
13%

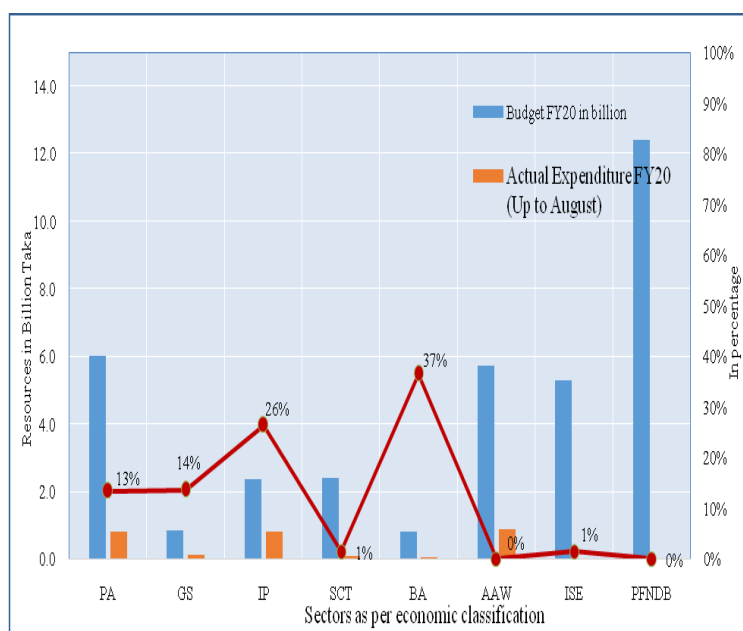
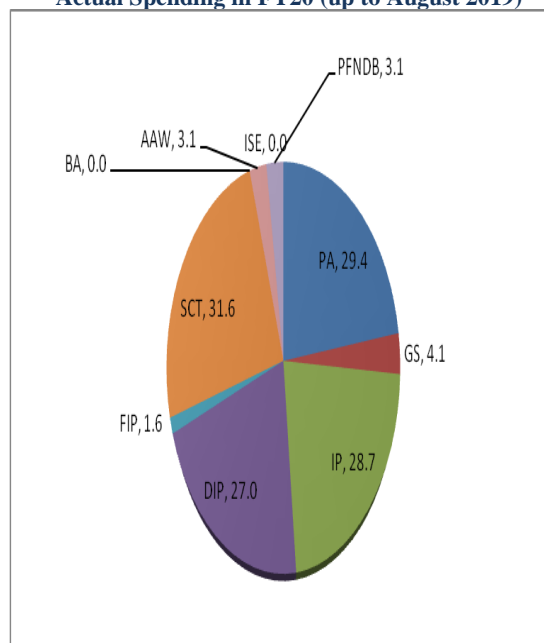


Figure 4: Share of Different Categories in Total Actual Spending in FY20 (up to August 2019)



Up to August 2019, utilization rate of total operating expenditure is 8.7 percent. For some categories, like Block Allocation (37%) Interest Payment (26%), Goods & Services (14%), and Pay and Allowances (13%), 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 August 2019, actual expenditure is 3.98 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 2.6 percent of the budget;

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.

- During this period, Transport and Communication (31.5 percent), sector made the highest utilization of allocated resources followed by Fuel and Energy (28.67 percent), LGRD (18.8 percent) and Education (9.3 percent).
- Some of the sectors with large allocation like Defence, and General Public Services, Health showed a less-than-average performance.

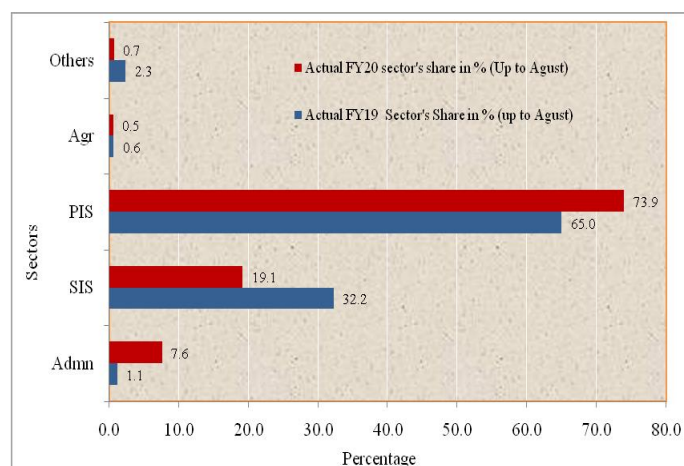
Table 3: Allocation & Utilization Pattern of Development expenditure

(In crore Taka)

Sectors	Year: 2018-19						Fiscal Year 2019-20					
	Budget	Revised	Actual FY19(August)	Actual FY19 (Up to August)	Sector Share in Actual (Up to Agust (%)	Actual FY19 as % of RB FY19	Budgete FY20	Actual FY20 (UP TO Agust)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual	Actual FY20 (Upto JAugust) as % of Budget FY20	Actual FY20 sector's share in % (Up to August)
GPS	10,952	10,812	7,606	25.4	0.56	0.24	13,005	332	120.28	170.98	2.56	3.94
LGRD	28,151	29,522	25,811	437.5	9.70	1.48	32,627	1,588	110.52	126.41	4.87	18.83
Defence	1,152	1,327	38	0.0	0.00	0.00	1,480	3	111.50	3883.56	0.23	0.04
POS	3,018	4,080	3,839	25.0	0.55	0.61	4,241	4	103.95	110.47	0.10	0.05
Edu	29,321	26,861	25,479	754.7	16.73	2.81	38,265	787	142.46	150.18	2.06	9.34
Health	11,141	10,091	7,705	145.5	3.23	1.44	12,267	144	121.57	159.20	1.18	1.71
SSW	5,573	5,103	3,941	84.1	1.86	1.65	5,780	59	113.25	146.65	1.03	0.70
HCS	3,520	4,347	4,036	31.3	0.69	0.72	4,977	15	114.48	123.30	0.29	0.17
RCRA	1,968	2,036	1,727	31.4	0.70	1.54	1,834	134	90.06	106.17	7.31	1.59
FE	24,713	26,386	23,057	1,345.5	29.83	5.10	27,930	2,418	105.85	121.13	8.66	28.67
AFL	9,948	9,872	8,631	28.0	0.62	0.28	11,349	207	114.97	131.49	1.83	2.46
IES	2,381	2,569	2,008	17.4	0.39	0.68	2,723	76	106.01	135.63	2.79	0.90
TC	47,830	40,445	29,103	1,584.3	35.13	3.92	55,209	2,664	136.50	189.70	4.83	31.59
Total	179,668	173,451	142,983	4,510.1	100.00	2.60	211,687	8,433	122.04	148.05	3.98	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 August, 2019 is presented in **Figure 5**.

- From the graph it appears that up to August 2019, the maximum share of spending went to physical infrastructure (73.9 percent) followed by social infrastructure (19.1 percent) and Administration (7.6 percent). In FY2019 up to August maximum spending also went to social infrastructure (65.0 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 August, 2019:

Table 4: Revenue Collection Position

(In Crore Taka)

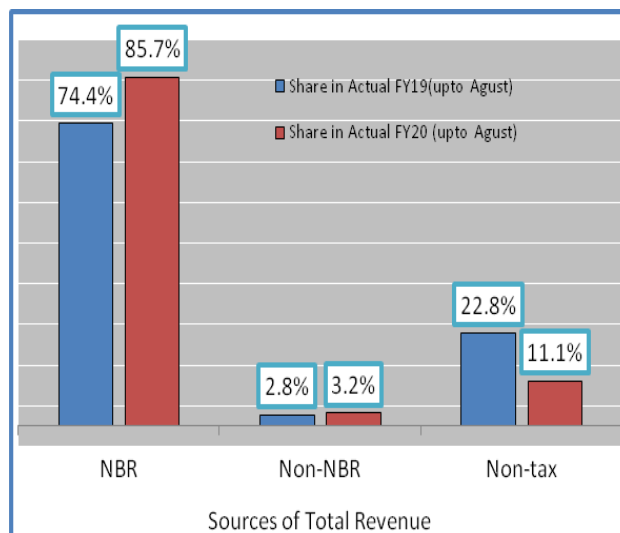
	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (August)	Actual FY19 (Up to August)	Budget FY20	Actual FY20 (August)	Actual FY20 (up to August)	Actual (up to August) as percentage of Budget 20
Tax Revenue (a+b)	305,927	289,600	226,115	14,674	30,963	340,100	13,039	30,924	9.1
a. NBR	296,200	280,000	218,775	14,160	29,845	325,600	12,596	29,818	9.2
a.1 Income	100,719	95,167	67,402	3,594	8,718	113,912	4,067	11,201	9.8
a.2 VAT	110,553	104,797	85,152	5,797	12,029	123,068	4,993	10,759	8.7
a.3 Import	48,766	45,219	38,345	2,788	5,159	48,153	1,827	3,958	8.2
a.4 Export duty	32,554	31,393	24,273	1,824	3,636	36,498	1,544	3,510	9.6
a.5 Excise	36	46	115	4	9	54	0	1	1.2
a.6 Supplementary Duty	2,090	1,976	2,339	66	147	2,239	84	204	9.1
a.7 Other Taxes	1,482	1,402	1,150	85	147	1,677	82	185	11.0
b. Non-NBR	9,727	9,600	7,340	514	1,118	14,500	443	1,106	7.6
c. Non-tax Revenue	33,354	27,006	25,993	1,771	9,146	37,707	1,475	3,862	10.2
Total Revenue (a + b + c)	339,281	316,606	252,108	16,445	40,110	377,807	14,514	34,786	9.2
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.58	1.22	11.78	0.45	1.07	
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.92	0.65	1.58	13.09	0.50	1.21	

- **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 (85.7 percent up to August 2019 in FY20).
- Growth rates of NBR & Non-NBR tax which are -0.1 and -1.03 percent respectively. On the other hand, non-tax revenue collection decreased by 57.7 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 9.1 and 10.2 percent respectively.

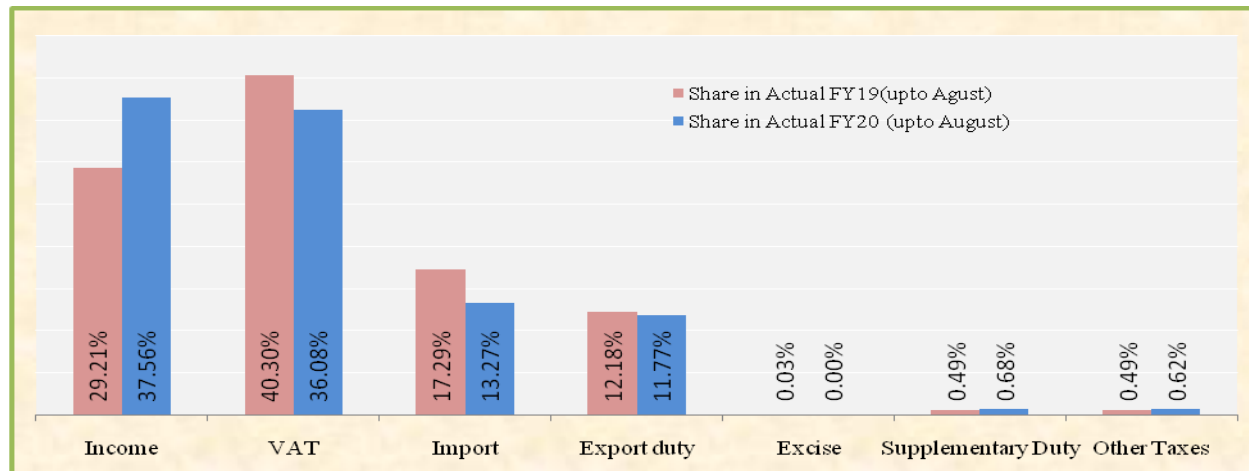
Figure 6: Sources of Revenue Collection



- Up to August 2019, total revenue collection for FY20 decreased by 13.2 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 9.2 percent.

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 percent higher than the actual collection of the FY19.
- In FY20 up to August 2019, a major portion of the NBR tax comes from indirect taxes. In FY20 out of total NBR tax, 37.6 percent was collected from income tax, 36.0 percent was collected from VAT, 13.1 percent from import duty, and the rest from supplementary duty, excise and export duties and other taxes. In FY19 major share came from VAT (40.3%).

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	Year: 2019-20			Accounts 2018-29 August	Accounts 2019-20 up to August
	Budget	Revised	Accounts August		Budget	Revised Budget	Accounts August		
Revenues	339,294	316,612	16,446	252,109	377,811	0	14,514	40,111	34,786
Tax Revenue	305,928	289,600	14,675	226,116	340,104	0	13,039	30,965	30,924
Non-Tax Revenue	33,368	27,013	1,771	25,993	37,710	0	1,475	9,146	3,862
Foreign Grants	4,051	3,787	0	967	4,168	0	0	1	0
Revenue and Foreign Grants	343,345	320,400	16,446	253,076	381,980	0	14,514	40,112	34,786
Non-Development Expenditure	282,415	266,727	19,077	236,001	310,263	0	14,147	30,036	26,591
Net Outlay for Food Account Operation	365	282	1,474	4,847	308	0	1,376	1,522	2,209
Loans & Advances (Net)	2,124	2,082	92	-1,705	937	0	-119	-219	-623
Development Expenditure	179,669	173,449	4,435	142,983	211,683	0	4,593	4,511	8,969
Development Program financed from Revenue Budget	327	299	1	184	1,463	0	5	1	7
Non-ADP Project	4,365	4,143	0	2,484	5,315	0	0	0	0
Annual Development Programme	173,000	167,000	4,435	139,526	202,721	0	4,587	4,510	8,963
Non-ADP FFW and Transfer	1,978	2,008	0	789	2,184	0	0	0	0
Total Expenditure	464,574	442,541	25,078	382,125	523,191	0	19,997	35,850	37,147
Overall Balance (Including Grants)	-121,229	-122,142	-8,632	-129,049	-141,211	0	-5,483	4,262	-2,361
Overall Balance (Excluding Grants)	-125,280	-125,929	-8,632	-130,016	-145,380	0	-5,483	4,261	-2,361
(In percent of GDP 2005-06 base) (Including grants)	-4.78	-4.82	0.51	-5.09	-4.89	0!	0.00	0.51	0.00
(In percent of GDP 2005-06 base) (Excluding grants)	-4.94	-4.97	0.51	-5.12	-5.04	0	0.00	0.51	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 August, 2019 (excluding grants) as percentage of GDP was 0 percent.

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

5.0 Financing

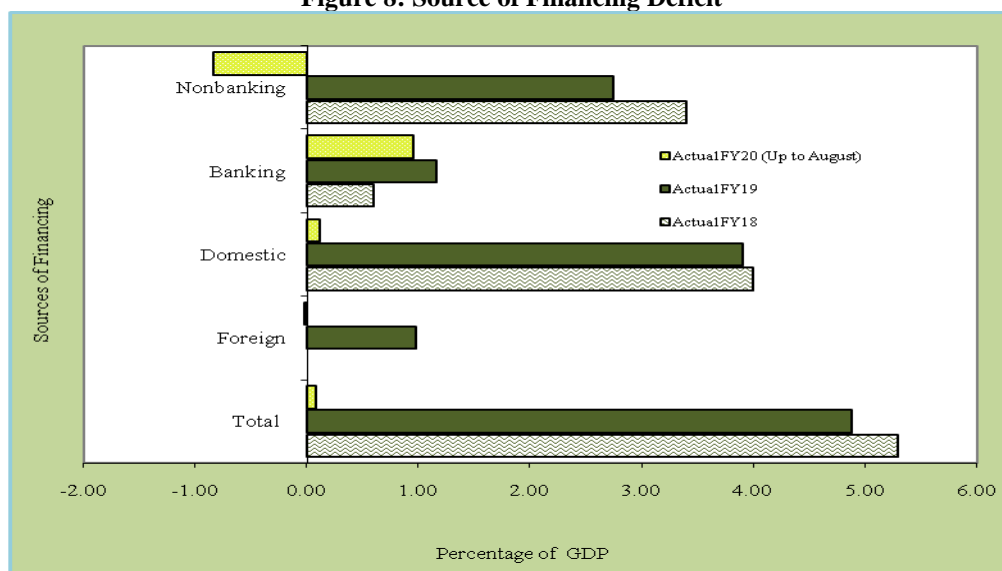
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2018-19				Year: 2019-20				
	Budget	Revised	Accounts August	Accounts 2018-19	Budget	Revised Budget	Accounts August	Accounts 2018-19 up to August	Accounts 2019-20 up to August
1.0 Foreign Borrowing-Net	50,016	43,397	-222	24,750	63,848	0	0	-839	-709
1.1 Foreign Borrowing	60,585	53,883	273	38,228	75,390	0	0	1,033	368
1.2 Amortization	-10,569	-10,486	-494	-13,479	-11,542	0	0	-1,872	-1,077
2.0 Domestic Borrowing	71,226	78,745	8,869	99,230	77,363	0	5,483	-3,406	3,069
2.1 Borrowing from Banking System (Net)	42,029	30,895	2,042	29,479	47,364	0	10,451	2,585	27,443
2.1.1 Long-Term Debt (Net)	23,965	21,117	-350	19,852	28,094	0	3,050	2,647	7,398
2.1.2 Short-Term Debt (Net)	18,064	9,778	2,392	9,628	19,270	0	7,401	-63	20,045
2.2 Non-Bank Borrowing (Net)	29,197	47,850	6,827	69,750	30,000	0	-4,968	-5,991	-24,374
2.2.1 National Savings Schemes (Net)	26,197	45,000	6,275	54,637	27,000	0	1,494	13,458	3,647
	3,000	2,850	552	15,113	3,000	0	-6,463	-19,448	-28,021
Total - Financing :	121,242	122,142	8,647	123,979	141,211	0	5,483	-4,245	2,360
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	2,885,900
(In percent of GDP) (2005-06 base) :	4.77	4.80	0.30	4.30	4.89	0.00	0.19	-0.15	0.08

Figure 8: Source of Financing Deficit



- For FY20, up to August, 2019, total financing is positive and the overall balance 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	Actual FY19 Up to August, 2019	Budget FY20	Revised Budget FY20	Actual FY20 (August)	Actual FY20 Up to August, 2020
General Public Services	72,558	56,761	24,994	3,741	83,468	0	1,482	1,377
LGRD	4,515	4,800	6,073	386	5,259	0	329	399
Defence	27,932	29,374	29,951	2,781	30,622	0	481	782
Public Order and safety	23,574	23,923	22,247	3,856	23,239	0	2,690	3,756
Education & technology	38,615	39,414	37,556	7,057	41,223	0	3,227	6,492
Health	12,242	12,249	10,641	1,361	13,465	0	807	1,393
Social Security and Welfare	21,583	21,533	20,007	996	23,678	0	849	1,211
Housing	1,443	1,798	1,868	115	1,626	0	51	81
Recreation, Culture and Religious Affairs	2,373	2,531	2,619	228	2,557	0	97	679
Fuel and Energy	208	117	10,667	33	120	0	1,407	1,416
Agriculture	16,508	15,670	14,589	955	17,481	0	456	760
Industrial & Economic Services	1,084	1,191	1,120	153	1,168	0	125	163
Transport and Communication	12,193	12,423	6,511	1,046	13,719	0	315	472
Interest	51,340	48,745	48,082	8,407	57,070	0	2,933	7,868
Total - Non-Development Revenue Expenditure	286,169	270,530	236,926	31,115	314,696	0	15,249	26,848

APPENDIX 2: MINISTRY WISE OPERATING EXPENDITURE

(In crore taka)

	Fiscal Year 2018-19						Fiscal Year 2019-20			
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (August)	Actual FY19 Up to August	Budget FY20	Revised Budget FY20	Actual FY20 (August)	Actual FY20 Up to August, 2020	Actual FY20 (Up to August) as % of Budget FY20
Sub-total = GPS	24,994.4	72,557.7	56,761.4	2,437.4	3,741.5	83,467.5	0.0	1,481.9	1,376.7	1.6
Office of the President	20.8	22.8	22.7	2.0	2.8	24.2	0.0	2.9	1.7	7.2
Parliament	224.7	298.0	298.1	21.4	31.5	326.9	0.0	19.1	12.1	3.7
Prime Minister's Office	547.7	487.1	620.3	42.5	58.0	564.0	0.0	39.5	38.6	6.8
Cabinet Division	67.0	74.1	79.3	16.1	18.6	173.8	0.0	4.7	4.7	2.7
Election Commission	1,694.1	1,684.6	2,322.3	19.6	31.6	778.9	0.0	17.3	14.8	1.9
Ministry of Public Administration	1,946.9	2,177.1	2,346.8	183.2	244.5	2,469.3	0.0	114.4	74.9	3.0
Public Service Commission	59.6	47.2	60.8	7.2	9.1	67.7	0.0	5.7	3.3	4.9
Finance Division	17,595.9	63,794.0	46,839.7	1,987.5	2,765.7	74,512.4	0.0	1,108.9	926.1	1.2
Internal Resources Division (IRD)	1,254.1	2,036.8	2,031.1	95.2	387.5	2,301.4	0.0	79.8	126.6	5.5
Financial Institutions Division	195.4	279.0	248.8	0.8	1.2	138.9	0.0	3.5	4.0	2.9
Economic Relations	60.5	243.5	248.7	4.5	8.8	244.1	0.0	4.8	9.1	3.7

Division										
Planning Division/2	67.3	73.3	76.5	7.6	10.2	88.0	0.0	6.8	11.1	12.6
Implementation Monitoring and Evaluation Division	38.3	37.5	40.6	2.6	3.6	53.8	0.0	2.3	3.7	6.8
Statistics and Informatics Division	151.4	182.4	189.5	19.0	26.3	225.2	0.0	12.3	21.9	9.7
Ministry of Foreign Affairs	1,070.6	1,120.1	1,335.9	28.4	142.1	1,498.9	0.0	59.9	124.0	8.3
Sub-total = LGRD	5,146.2	4,515.4	4,800.3	325.9	386.1	5,259.2	0.0	329.4	398.6	7.6
Local Government Division	4,283.4	3,681.8	3,936.3	295.3	343.6	4,321.7	0.0	235.5	290.9	6.7
Rural Development and Co-operatives Division	521.2	513.6	521.0	29.9	41.4	584.4	0.0	88.4	101.5	17.4
Ministry of Chittagong Hill Tracts Affairs	341.6	320.0	343.1	0.8	1.1	353.1	0.0	5.5	6.2	1.8
Sub-total = Defence	29,951.4	27,931.8	29,373.9	1,808.5	2,780.8	30,622.3	0.0	481.1	781.6	2.6
Ministry of Defence - Defence Services	28,467.6	26,750.3	28,140.0	1,728.0	2,679.4	29,285.5	0.0	480.7	778.5	2.7
Ministry of Defence - Others Services	1,450.0	1,147.0	1,199.9	78.4	98.3	1,298.5	0.0	0.4	3.1	0.2
Armed Forces Division	33.7	34.5	34.1	2.1	3.0	38.3	0.0	0.0	0.1	0.2
Sub-total=POS	22,246.8	23,574.2	23,923.1	3,127.9	3,856.1	23,239.0	1,039.4	2,690.2	3,756.3	16.2
Supreme Court	196.1	179.8	213.8	8.0	8.0	195.4	0.0	13.8	13.8	7.1
Law and Justice Division	1,039.4	1,039.4	1,039.4	1,039.4	1,039.4	1,039.4	1,039.4	1,039.4	1,039.4	100.0
Public Security Division	19,133.9	20,148.2	20,514.7	1,901.6	2,577.7	19,756.4	0.0	1,471.1	2,453.3	12.4
Legislative and Parliamentary Affairs Division	30.2	34.7	37.3	2.1	4.4	28.8	0.0	1.7	4.7	16.3
Anti Corruption Commission	95.6	88.8	99.9	8.3	11.4	110.0	0.0	6.2	11.7	10.6
Security Services Division	1,751.6	2,083.4	2,017.9	168.5	215.2	2,109.0	0.0	158.1	233.4	11.1
Sub-total = Edu	37,555.9	38,615.4	39,413.6	5,153.8	7,057.3	41,222.7	0.0	3,226.6	6,491.7	15.7
Ministry of Primary and Mass Education	13,591.0	14,153.7	14,093.8	2,309.5	3,007.4	14,771.1	0.0	1,442.9	2,383.4	16.1
Secondary and Higher Education Division	18,738.5	18,874.4	19,707.8	2,357.0	3,213.1	19,696.3	0.0	1,219.2	3,205.2	16.3
Ministry of Science and Technology	486.0	480.2	490.7	71.5	71.9	530.2	0.0	117.7	118.4	22.3
Information and Communication Technology Division	258.0	212.9	286.8	1.0	1.0	285.0	0.0	2.1	2.1	0.7
Technical and Madrasah Education Division	4,482.4	4,894.2	4,834.4	414.8	764.0	5,940.1	0.0	444.7	782.5	13.2
Sub-total = Health	10,641.9	12,242.5	12,249.0	1,047.8	1,360.9	13,465.3	0.0	806.6	1,393.5	10.3
Health Services Division	7,979.8	9,118.2	9,003.0	705.3	940.4	10,007.5	0.0	586.9	1,015.5	10.1
Medical Education and Family Welfare Division	2,662.1	3,124.3	3,246.1	342.5	420.4	3,457.8	0.0	219.7	378.0	10.9
Sub-total = SSW	20,007.3	21,583.4	21,533.1	958.1	996.2	23,678.1	0.0	849.1	1,211.1	5.1
Ministry of Social Welfare	5,253.2	5,338.5	5,338.5	58.9	80.8	6,555.2	0.0	49.6	76.3	1.2
Ministry of Women and Children Affairs	2,902.8	2,980.3	2,947.6	32.9	40.2	3,100.8	0.0	14.9	23.6	0.8
Ministry of Food	3,121.9	3,391.7	3,385.6	20.5	22.7	3,613.6	0.0	5.9	6.9	0.2
Ministry of Disaster Management and Relief	5,458.7	6,162.2	6,238.5	14.3	20.6	6,419.4	0.0	21.3	34.4	0.5
Ministry of Liberation Affairs	3,270.7	3,710.7	3,623.0	831.6	831.9	3,989.1	0.0	757.3	1,069.8	26.8
Sub-total = HCS	1,868.1	1,443.0	1,798.3	80.6	114.9	1,626.1	0.0	51.3	80.5	5.0

Ministry of Housing and Public Works	1,868.1	1,443.0	1,798.3	80.6	114.9	1,626.1	0.0	51.3	80.5	5.0
Sub-total = RCRA	2,619.1	2,372.7	2,531.1	165.4	227.8	2,556.8	0.0	96.6	678.9	26.6
Ministry of Information	625.0	643.4	678.1	71.8	86.7	703.8	0.0	13.9	57.9	8.2
Ministry of Cultural Affairs	309.9	289.7	324.2	35.1	37.1	315.3	0.0	16.7	20.7	6.6
Ministry of Religious Affairs	535.4	246.8	330.1	0.8	31.3	263.4	0.0	19.8	535.4	203.2
Ministry of Youth and Sports	1,148.8	1,192.9	1,198.7	57.7	72.7	1,274.3	0.0	46.1	64.9	5.1
Sub-total = FE	10,667.2	207.7	116.9	28.1	32.9	119.8	0.0	1,407.2	1,416.4	1,182.3
Energy and Mineral Resources Division	2,570.9	164.6	80.8	4.9	6.8	69.7	0.0	3.3	6.9	9.9
Power Division	8,096.3	43.1	36.2	23.2	26.1	50.1	0.0	1,403.9	1,409.6	2,812.2
Sub-total = Agr	14,960.7	16,508.0	15,670.4	649.0	954.8	17,481.2	0.0	456.4	759.8	4.3
Ministry of Agriculture/3	10,400.2	11,951.0	10,882.2	300.3	522.9	12,118.5	0.0	217.3	376.6	3.1
Ministry of Fisheries and Livestock	942.8	984.5	1,005.9	103.2	131.8	1,297.3	0.0	73.0	115.2	8.9
Ministry of Environment and Forest	942.8	984.5	1,005.9	103.2	131.8	1,297.3	0.0	73.0	115.2	8.9
Ministry of Land	1,021.5	1,101.3	1,115.4	137.3	162.3	1,092.3	0.0	92.0	150.9	13.8
Ministry of Water Resources	1,653.3	1,486.7	1,661.1	5.1	5.9	1,675.8	0.0	1.1	2.0	0.1
Sub-total = IES	1,119.7	1,084.4	1,190.8	117.4	152.6	1,167.6	0.0	124.5	163.4	14.0
Ministry of Commerce	184.9	208.6	210.4	12.3	15.7	219.5	0.0	10.0	20.0	9.1
Ministry of Labour and Employment	106.0	110.9	107.5	12.5	24.2	115.0	0.0	6.8	12.1	10.5
Ministry of Industries	380.3	292.6	385.1	65.8	66.5	338.0	0.0	75.8	79.0	23.4
Ministry of Expatriates' Welfare and Overseas Employment	258.0	287.1	294.5	16.2	31.8	295.8	0.0	24.0	38.4	13.0
Ministry of Textiles and Jute	190.5	185.1	193.2	10.7	14.3	199.4	0.0	8.0	13.8	6.9
Sub-total = TC	10,470.8	12,193.1	12,423.2	760.4	1,046.2	13,719.4	0.0	315.4	471.9	3.4
Road Transport and Highways Division	4,010.0	3,562.5	3,683.3	162.7	191.9	4,110.4	0.0	106.3	146.8	3.6
Ministry of Railways	542.8	3,387.1	3,383.5	230.0	341.1	3,664.2	0.0	0.8	1.7	0.0
Ministry of Shipping	619.6	632.0	629.7	7.0	8.6	719.2	0.0	5.9	8.7	1.2
Ministry of Civil Aviation and Tourism	47.5	46.5	49.5	0.8	1.1	51.5	0.0	0.8	1.6	3.2
Posts and Telecommunications Division	1,240.9	1,002.4	993.9	197.2	311.7	1,063.8	0.0	95.4	166.3	15.6
Bridges Division	4,010.0	3,562.5	3,683.3	162.7	191.9	4,110.4	0.0	106.3	146.8	3.6
Sub-total = Interest	48,128.5	51,339.7	48,744.7	3,513.7	8,407.2	57,070.5	0.0	2,932.5	7,867.9	13.8
Domestic	44,682.3	48,376.7	45,277.7	3,330.4	7,888.9	52,797.5	0.0	2,932.5	7,419.8	14.1
Foreign	3,446.2	2,963.0	3,467.0	183.3	518.3	4,273.0	0.0	0.0	448.1	10.5
Total Non-Development Revenue Expenditure	240,377.7	286,169.0	270,529.9	20,174.1	31,115.1	314,695.6	1,039.4	15,248.7	26,848.2	8.5

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Budget FY20	Revised Budget FY20 (crore taka)	Actual FY20 Upto August (crore taka)	Actual FY19 (Up to August) As % of Revised Budget FY19	Actual FY20(upto August) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,488	60,109	0	8,065	92.2	13.4
Pay of Officers	7,679	7,659	7,291	8,254	0	1,083	95.2	13.1
Pay of Establishment	23,046	22,751	21,364	23,755	0	2,885	93.9	12.1
Allowances	27,799	27,584	24,833	28,100	0	4,097	90.0	14.6
Goods and Services	29,995	31,632	28,553	31,828	0	1,125	90.3	3.5
Supplies and Services	21,443	22,569	19,144	23,759	0	946	84.8	4.0
Repairs Maintenance and Rehabilitation	8,552	9,063	9,409	8,069	0	179	103.8	2.2
Interest Payments	51,338	48,742	48,128	57,068	0	7,868	98.7	13.8
Domestic	48,375	45,275	44,682	52,795	0	7,420	98.7	14.1
Foreign	2,963	3,467	3,446	4,273	0	448	99.4	10.5
Subsidies and Incentives and Current Transfers	107,003	107,239	85,753	124,252	0	8,680	80.0	7.0
Subsidies and Incentives	33,205	30,901	25,727	43,842	0	1,403	83.3	3.2
Grants in Aid	45,173	47,205	43,801	50,699	0	5,287	92.8	10.4
Pensions and Gratuities	26,047	26,527	15,050	27,118	0	1,976	56.7	7.3
Others	2,578	2,607	1,174	2,593	0	13	45.1	0.5
Block Allocations	4,808	2,138	0	4,678	0	0	0.0	0.0
Unexpected	2,003	276	0	2,500	0	0	0.0	0.0
Others	2,805	1,863	0	2,178	0	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	251,668	247,744	215,923	277,935	0	25,738	87.2	9.3
Acquisition of Assets and Works (B)	14,785	16,987	19,947	17,846	0	853	117.4	4.8
Acquisition of Assets	13,786	15,270	18,627	16,716	0	793	122.0	4.7
Acquisition of Land	999	1,717	1,321	1,130	0	61	76.9	5.4
Total - Augmented Operating Recurrent Expenditure (A+B):	266,452	264,732	235,870	295,781	0	26,591	89.1	9.0
Investments in Shares and Equities (C)	15,962	1,994	130	14,482	0	0	6.5	0.0
Share Capital	15,962	1,994	130	14,482	0	0	6.5	0.0
Total - Operating Capital Expenditure (B+C)	30,747	18,981	20,078	32,328	0	853	105.8	2.6
Total -Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C) :	282,415	266,726	236,001	310,263	0	26,591	88.5	8.6

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

	Fiscal Year 2018-19				Fiscal Year 2019-20					
	Budget FY19	Revised Budget FY19	Accounts FY19	Accounts FY19 Agust	Budget FY20	Revised Budget FY20	Accounts Agust	Actual FY20 (up to Agust)	Actual FY19 (up to Agust) as % of Revised Budget FY19	Actual FY20 (up to Agust) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	7,605.7	25.41	13,004.6	0.0	81.84	332.4	0.24	2.56
Parliament	34.1	0.7	0.2	0.00	0.8	0.0	0.00	0.00	0.00	0.00
Prime Minister's Office	2,313.5	2,197.3	2,004.8	0.53	2,964.3	0.0	73.32	0.06	0.02	0.00
Cabinet Division	72.8	75.9	14.7	0.00	67.0	0.0	0.00	0.00	0.00	0.00
Election Commission	210.0	2,020.2	1,585.4	9.39	1,141.2	0.0	1.25	247.94	0.46	21.73
Ministry of Public Administration	287.0	251.6	198.1	0.00	394.0	0.0	0.11	0.00	0.00	0.00
Public Service Commission	30.3	63.6	21.7	0.00	34.4	0.0	2.39	0.00	0.00	0.00
Finance Division	3,446.4	2,889.9	1,442.6	0.91	3,326.4	0.0	1.42	1.09	0.03	0.03
Internal Resources Division (IRD)	389.4	288.4	117.9	0.09	597.8	0.0	0.84	0.20	0.03	0.03
Financial Institutions Division	2,183.1	1,828.5	1,409.6	0.06	2,902.6	0.0	0.00	0.00	0.00	0.00
Economic Relations Division	34.9	37.0	6.2	0.15	66.1	0.0	2.06	0.63	0.42	0.96
Planning Division/2	1,306.3	436.2	171.5	0.09	1,143.3	0.0	0.03	0.03	0.02	0.00
Implementation Monitoring and Evaluation Division	98.0	104.5	101.5	0.26	95.2	0.0	0.01	0.00	0.25	0.00
Statistics and Informatics Division	417.0	551.8	469.8	0.55	150.0	0.0	0.28	0.00	0.10	0.00
Ministry of Foreign Affairs	129.2	66.3	61.8	13.37	121.5	0.0	0.13	0.62	20.15	0.51
Sub-total = LGRD	28,151.3	29,522.4	25,810.6	437.52	32,626.8	0.0	1,196.82	391.20	1.48	1.20
Local Government Division	25,467.2	26,759.5	23,206.8	323.34	29,920.7	0.0	943.23	351.71	1.21	1.18
Rural Development and Co-operatives Division	1,695.1	1,745.3	1,677.5	114.18	1,864.8	0.0	253.59	39.49	6.54	2.12
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	926.4	0.00	841.3	0.0	0.00	0.00	0.00	0.00
Sub-total = Defence	1,152.5	1,327.3	38.1	0.00	1,479.9	0.0	2.87	0.54	0.00	0.04
Ministry of Defence - Defence Services	1,152.5	1,327.3	38.1	0.00	1,479.9	0.0	2.87	0.54	0.00	0.04
Sub-total=POS	3,018.3	4,080.1	3,839.4	24.97	4,241.3	0.0	3.85	0.41	0.61	0.01
Law and Justice Division	480.7	472.2	322.4	0.02	453.5	0.0	0.03	0.00	0.00	0.00
Public Security Division	1,257.6	1,578.5	1,527.5	1.10	2,166.5	0.0	1.49	0.18	0.07	0.01
Legislative and Parliamentary Affairs Division	0.1	0.3	0.2	0.00	6.5	0.0	0.17	0.00	0.00	0.00
Anti Corruption Commission	28.6	22.8	18.2	0.00	30.2	0.0	0.03	0.23	0.00	0.76
Security Services Division	1,251.3	2,006.3	1,971.1	23.85	1,584.8	0.0	2.12	0.01	1.19	0.00
Sub-total = Edu	29,321.1	26,860.6	25,479.3	754.65	38,264.6	0.0	922.92	395.49	2.81	1.03
Ministry of Primary and Mass Education	8,312.0	6,427.4	6,337.1	59.35	9,270.0	0.0	33.56	0.02	0.92	0.00
Secondary and Higher Education Division	6,014.2	6,159.4	5,577.0	15.40	9,927.7	0.0	333.48	72.95	0.25	0.73
Ministry of Science and Technology	11,720.4	11,900.4	11,904.0	559.40	15,908.5	0.0	531.14	184.38	4.70	1.16
Information and Communication Technology Division	2,468.2	1,450.2	992.7	119.75	1,645.3	0.0	22.58	138.00	8.26	8.39
Technical and Madrasah Education Division	806.4	923.2	668.4	0.75	1,513.2	0.0	2.16	0.15	0.08	0.01

Sub-total = Health	11,140.6	10,090.7	7,705.5	145.49	12,266.8	0.0	103.83	40.55	1.44	0.33
Health Services Division	9,040.6	8,266.1	6,511.8	128.78	9,936.8	0.0	84.05	35.57	1.56	0.36
Medical Education and Family Welfare Division	2,100.0	1,824.6	1,193.7	16.71	2,330.0	0.0	19.78	4.98	0.92	0.21
Sub-total = SSW	5,573.5	5,103.5	3,941.1	84.09	5,779.7	0.0	50.02	9.40	1.65	0.16
Ministry of Social Welfare	254.0	245.1	214.3	6.55	326.0	0.0	0.71	6.55	2.67	2.01
Ministry of Women and Children Affairs	509.0	509.6	427.5	53.86	647.8	0.0	46.28	0.59	10.57	0.09
Ministry of Food	764.7	645.1	618.1	11.91	888.8	0.0	0.78	2.20	1.85	0.25
Ministry of Disaster Management and Relief	3,495.8	3,478.9	2,464.7	11.20	3,452.8	0.0	0.37	0.05	0.32	0.00
Ministry of Liberation Affairs	550.0	224.8	216.5	0.56	464.3	0.0	1.88	0.00	0.25	0.00
Sub-total = HCS	3,519.7	4,347.3	4,036.4	31.32	4,977.0	0.0	14.54	0.12	0.72	0.00
Ministry of Housing and Public Works	3,519.7	4,347.3	4,036.4	31.32	4,977.0	0.0	14.54	0.12	0.72	0.00
Sub-total = RCRA	1,968.1	2,036.4	1,727.5	31.43	1,834.1	0.0	133.96	0.15	1.54	0.01
Ministry of Information	522.1	250.4	176.8	4.99	285.3	0.0	8.60	0.01	1.99	0.00
Ministry of Cultural Affairs	220.0	301.3	294.7	21.84	260.2	0.0	1.71	0.04	7.25	0.02
Ministry of Religious Affairs	921.4	1,164.7	946.7	0.00	1,074.5	0.0	123.27	0.00	0.00	0.00
Ministry of Youth and Sports	304.6	319.9	309.3	4.60	214.2	0.0	0.39	0.09	1.44	0.04
Sub-total = FE	24,712.6	26,385.5	23,057.3	1,345.46	27,930.3	0.0	849.45	1,568.28	5.10	5.61
Energy and Mineral Resources Division	1,819.9	2,209.1	734.5	0.04	1,915.9	0.0	0.00	0.00	0.00	0.00
Power Division	22,892.7	24,176.4	22,322.8	1,345.41	26,014.4	0.0	849.45	1,568.28	5.56	6.03
Sub-total = Agr	9,947.8	9,871.9	8,631.3	28.04	11,349.3	0.0	183.99	23.18	0.28	0.20
Ministry of Agriculture/3	1,959.2	1,906.8	1,728.0	17.92	1,931.4	0.0	55.76	17.98	0.94	0.93
Ministry of Fisheries and Livestock	883.7	776.1	543.4	7.71	1,634.9	0.0	25.53	5.07	0.99	0.31
Ministry of Environment and Forest	481.4	520.1	175.7	1.46	676.0	0.0	2.21	0.10	0.28	0.02
Ministry of Land	1,017.6	650.6	369.8	0.95	849.4	0.0	0.44	0.03	0.15	0.00
Ministry of Water Resources	5,606.0	6,018.3	5,814.4	0.00	6,257.6	0.0	100.05	0.00	0.00	0.00
Sub-total = IES	2,380.6	2,568.7	2,007.8	17.38	2,723.2	0.0	47.08	28.82	0.68	1.06
Ministry of Commerce	346.8	275.4	128.1	0.05	412.5	0.0	0.14	0.01	0.02	0.00
Ministry of Labour and Employment	115.7	163.2	111.1	0.01	198.2	0.0	0.06	0.01	0.01	0.00
Ministry of Industries	1,058.6	1,087.3	1,028.4	17.02	1,217.6	0.0	46.46	28.67	1.57	2.35
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	214.8	0.04	295.0	0.0	0.14	0.13	0.01	0.04
Ministry of Textiles and Jute	552.0	742.0	525.4	0.26	600.0	0.0	0.29	0.01	0.03	0.00
Sub-total = TC	47,830.5	40,445.2	29,102.8	1,584.33	55,208.9	0.0	996.31	1,667.88	3.92	3.02
Road Transport and Highways Division	20,817.4	19,802.6	18,504.2	230.63	25,163.4	0.0	393.16	327.01	1.16	1.30
Ministry of Railways	11,154.7	7,847.5	198.3	16.14	12,598.6	0.0	0.00	0.00	0.21	0.00
Ministry of Shipping	2,904.6	3,584.7	3,534.2	52.80	3,113.4	0.0	347.07	2.33	1.47	0.07
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	951.3	0.00	3,374.6	0.0	0.00	0.00	0.00	0.00
Posts and Telecommunications Division	2,380.6	1,845.6	1,007.9	61.90	2,396.8	0.0	24.70	0.87	3.35	0.04
Bridges Division	9,112.2	6,343.8	4,906.7	1,222.85	8,562.0	0.0	231.38	1,337.67	19.28	15.62
Total Development Revenue Expenditure	179,668.4	173,451.5	142,982.8	4,510.08	211,686.6	0.0	4,587.49	4,376.57	8,432.9	2.07

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (Agust)	Actual FY19 (Up to Agust)	Actual FY19	Budget FY20	Actual FY20 (Agust)	Actual FY20 (up to Agust)
Tax Revenue (a+b)	194,325.2	305,927.0	289,599.6	14,674.1	30,963.2	226,114.9	340,100.0	13,038.8	30,924.4
a. NBR	187,103.3	296,200.0	280,000.0	14,159.9	29,845.3	218,774.7	325,600.0	12,596.0	29,818.1
a.1 Income	59,031.4	100,718.6	95,167.4	3,594.3	8,717.8	67,401.7	113,911.5	4,066.5	11,201.2
a.2 VAT	68,221.3	110,553.1	104,796.6	5,797.4	12,028.9	85,151.8	123,067.7	4,993.1	10,759.4
a.3 Import	36,508.9	48,766.2	45,218.8	2,788.2	5,159.1	38,345.4	48,153.2	1,826.5	3,958.3
a.4 Export	19,985.5	32,553.6	31,393.3	1,824.3	3,635.5	24,273.0	36,498.1	1,543.8	3,509.8
a.4 Excise	30.6	36.0	46.0	4.3	9.2	114.6	53.5	0.2	0.7
a.5 Sup	2,116.5	2,090.1	1,976.3	66.5	147.5	2,338.5	2,239.4	84.3	203.6
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	85.0	147.4	1,149.8	1,676.7	81.5	185.2
b. Non-NBR	7,221.9	9,727.0	9,599.6	514.1	1,117.9	7,340.2	14,500.0	442.8	1,106.3
b.1 Narcotics & Liquor	78.0	102.3	98.0	6.5	14.4	76.2	109.0	6.2	13.1
b.2 Vehicles	1,480.1	1,429.7	1,430.0	166.8	303.9	1,677.4	1,432.7	117.6	263.5
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	40.6	114.0	664.9	1,400.0	47.1	165.3
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	255.3	599.0	4,199.2	11,047.0	232.1	588.4
b.5 Surcharge	611.0	493.1	490.6	44.9	86.6	722.5	511.3	39.7	75.9
c. Non-tax Revenue	22,229.2	33,353.6	27,006.0	1,770.6	9,146.5	25,993.3	37,707.3	1,475.2	3,861.5
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	694.4	808.3	2,653.9	3,496.9	271.6	282.8
c.2 Interest	1,991.2	5,460.2	5,138.4	66.6	346.7	1,513.1	8,316.9	174.5	537.5
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	187.1	453.9	2,796.3	8,886.7	161.6	424.5
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	49.0	97.2	689.4	288.9	44.0	90.4
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	151.5	358.3	3,963.9	7,273.9	182.0	470.9
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	25.5	70.7	563.7	630.3	26.6	83.6
c.7 Tolls and Levies	612.5	657.8	657.9	48.6	118.9	735.0	686.1	46.8	116.5
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	67.3	177.6	906.6	2,614.3	31.3	65.4
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	467.6	6,694.0	11,913.5	5,260.7	535.7	1,761.1
c.10 Capital Revenue	700.4	237.2	329.8	12.9	20.9	258.1	252.5	1.2	28.9
Total Revenue (a+b+c)	216,554.4	339,280.7	316,605.5	16,444.6	40,109.7	252,108.2	377,807.3	14,514.0	34,785.9
d. Tax-GDP Ratio (base 2005-06)	9.84	12.03	12.87	0.58	1.22	8.89	11.78	0.45	1.07
e. Revenue-GDP ratio (base 2005-06)	10.96	13.34	14.07	0.65	1.58	9.92	13.09	0.50	1.21
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 Agust/Actual FY19 up to Agust)*100	(Actual FY20 up to Agust/ Budget FY20)*100
Tax Revenue (a+b)	94.7	150.4	117.4	89.7	99.9	9.1
a. NBR	94.5	148.8	116.3	86.8	99.9	9.2
a.1 Income	94.5	169.0	119.7	26.7	128.5	9.8
a.2 VAT	94.8	144.5	117.4	33.8	89.4	8.7
a.3 Import	92.7	125.6	106.5	15.2	76.7	8.2
a.4 Export	96.4	150.4	116.3	9.6	96.5	9.6
a.4 Excise	127.9	46.7	116.3	0.0	7.1	1.2
a.5 Sup	94.6	95.8	113.3	0.9	138.1	9.1
a.6 Other Taxes	94.6	145.8	119.6	0.5	125.6	11.0
b. Non-NBR	98.7	197.5	151.0	2.9	99.0	7.6
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	91.2	12.0
b.2 Vehicles	100.0	85.4	100.2	0.7	86.7	18.4
b.3 Land Revenue	100.0	210.6	99.9	0.3	145.0	11.8
b.4 Stamp Duty	98.1	263.1	178.8	1.7	98.2	5.3
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.1	139.6	10.3	42.2	10.2
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	35.0	8.1
c.2 Interest	94.1	549.7	161.9	0.6	155.0	6.5
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	93.5	4.8
c.4 Fines, Penalties and Forfeiture	92.3	41.9	52.0	0.3	93.0	31.3
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	131.4	6.5
c.6 Rents, Leases and Recoveries	77.1	111.8	129.3	0.2	118.3	13.3
c.7 Tolls and Levies	100.0	93.4	104.3	0.3	97.9	17.0
c.8 Non-Commercial Sales	78.5	288.4	142.9	0.4	36.8	2.5
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	26.3	33.5
c.10 Capital Revenue	139.0	97.9	76.6	0.1	138.6	11.4
Total Revenue (a+b+c)	93.3	149.9	119.3	100.0	86.7	9.2

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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