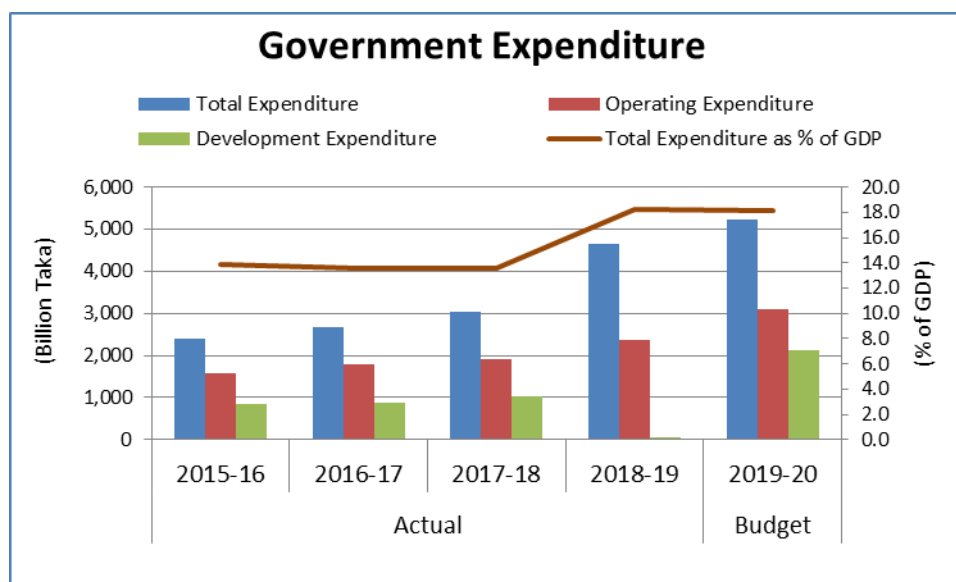




Monthly Report on Fiscal Position

November 2019

Fiscal Year 2019-20



PREPARED BY: Macroeconomic Wing
Finance Division, Ministry Of Finance
Government of the People's Republic of Bangladesh

CONTRIBUTED BY: Dilruba Shaheena, Deputy Chief
Finance Division, Ministry of Finance &

Md. Abu Wadud, Senior Assistant Secretary
Finance Division, Ministry of Finance

GUIDED BY: Md. Azizul Alam, Additional Secretary
Finance Division, Ministry of Finance

CONTENTS

<i>Executive Summary</i>	2
<i>Monthly Report on Fiscal Position</i>	2
1.0 OperatingExpenditure	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	7
3.0 Revenue Collection	8
3.1 Total Revenue	8
3.2 NBR Tax Revenue	11
4.0 Budget Deficit	12
5.0 Financing	13

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 FY1920 (up to November 2019)..	6
Figure 4: Share of Different Categories in Total Actual Expenditure FY20 (Up to November2019)	6
Figure 5: Broad Sector Wise Share in Development Expenditure	7
Figure 6: Sources of Revenue Collection	11
Figure 7 Share Among NBR Taxes.....	11
Figure 8 Sources Of Financing Deficit	13

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.....	12
Table 6: Financing Budget Deficit	12

List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern Of Operating Expenditure.....	14
Appendix 2: Ministry Wise OperatingExpenditure.....	14
Appendix 3: OperatingExpenditure by Economic Classification.....	14
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	18
Appendix 5 Revenue Collection	211
Appendix 6 Revenue Receipts (Growth Scenario).....	222

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 November, 2019 in the current fiscal year (FY 19) is 27.8 percent of the operating budget estimates. Actual development expenditure during the same period is 14.67 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 November 2019, 26.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (83.5 Percent). Total NBR tax collection is 25.6 percent of the annual target. Regarding NTR (Non Tax Revenue), 35.9 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 November 2019, in current fiscal, overall balance (excluding grants) is -0.71 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	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 November)	Actual (up to November) as % of Budget FY20
GPS	72,558	56,761	25,005	10.5	44.1	83,468	115.0	147.0	333.8	12,214	14.6
LGRD	4,515	4,800	5,145	2.2	107.2	5,259	116.5	109.6	102.2	1,210	23.0
Defense	27,932	29,374	29,951	12.6	102.0	30,622	109.6	104.2	102.2	12,484	40.8
POS	23,575	23,988	23,184	9.7	96.6	23,396	99.2	97.5	100.9	7,633	32.6
Edu	38,615	39,414	37,558	15.8	95.3	41,223	106.8	104.6	109.8	15,388	37.3
Health	12,242	12,249	10,675	4.5	87.1	13,465	110.0	109.9	126.1	3,741	27.8
SSW	21,583	21,533	20,007	8.4	92.9	23,678	109.7	110.0	118.3	3,901	16.5
Housing	1,443	1,798	1,868	0.8	103.9	1,626	112.7	90.4	87.0	252	15.5
RCRA	2,373	2,531	2,671	1.1	105.5	2,557	107.8	101.0	95.7	946	37.0
F&E	208	117	10,671	4.5	9126.3	120	57.7	102.5	1.1	2,822	2355.7
Agri	16,313	15,484	14,678	6.2	94.8	17,004	104.2	109.8	115.8	2,533	14.9
IES	1,084	1,191	1,117	0.5	93.8	1,168	107.7	98.1	104.6	424	36.3
Trans	8,632	8,742	6,166	2.6	70.5	9,612	111.3	109.9	155.9	1,313	13.7
Interest payment	51,340	48,745	49,461	20.8	101.5	57,070	111.2	117.1	115.4	21,429	37.5
Total	282,414	266,727	238,156	100	89.3	310,268	109.9	116.3	130.3	86,290	27.8

Some of the noteworthy features are:

- For FY20, budget allocation was raised by 16.3 percent over the FY19 revised budget estimates and 9.9 percent over the original budget;
- Up to November 2019, apart from interest payment spending in Fuel and Energy (F&E), Defence, Education, Recreation, Culture and Religious Affairs, Industries and Economic Services (IES) and Public order and safety (POS) were on the higher side. Sectors like General Public Services (GPS), Agriculture and Transport and Communication (Trans) have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to November 2019 amounts to 27.8 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 November)	37.5	28.4	4.8	2.9	24.8	1.6

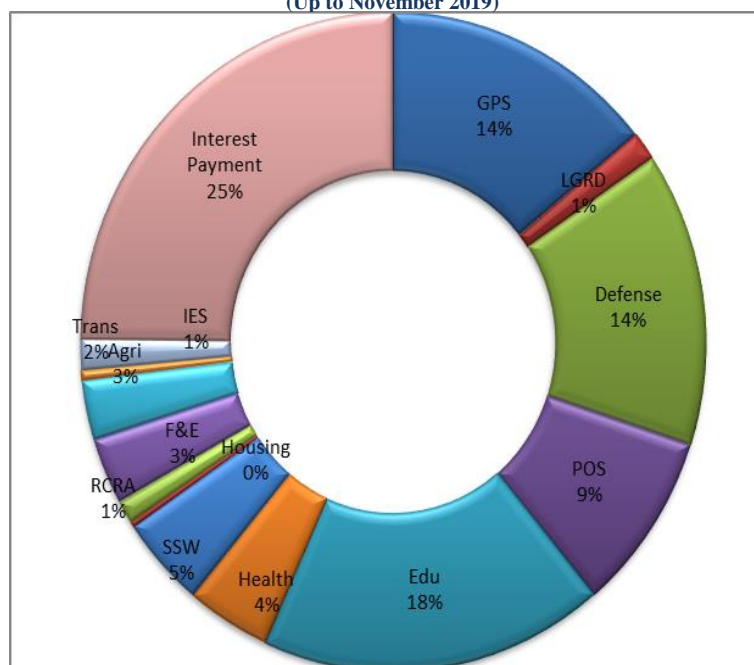
Note:

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 November 2019, among all categories expenditure on Administration sector was the highest.

1.1.3 Sectors' Share in Resource Utilization

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



Total operating spending up to November, 2019 in the current fiscal year (FY20) is 27.8 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 (25 percent) followed by Education (18 percent), General Public Service (14 percent) and Defense (14 percent).

1.1.4 Sector-wise Utilization

Figure 2: Operating Expenditure
(Up to November 2019)

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

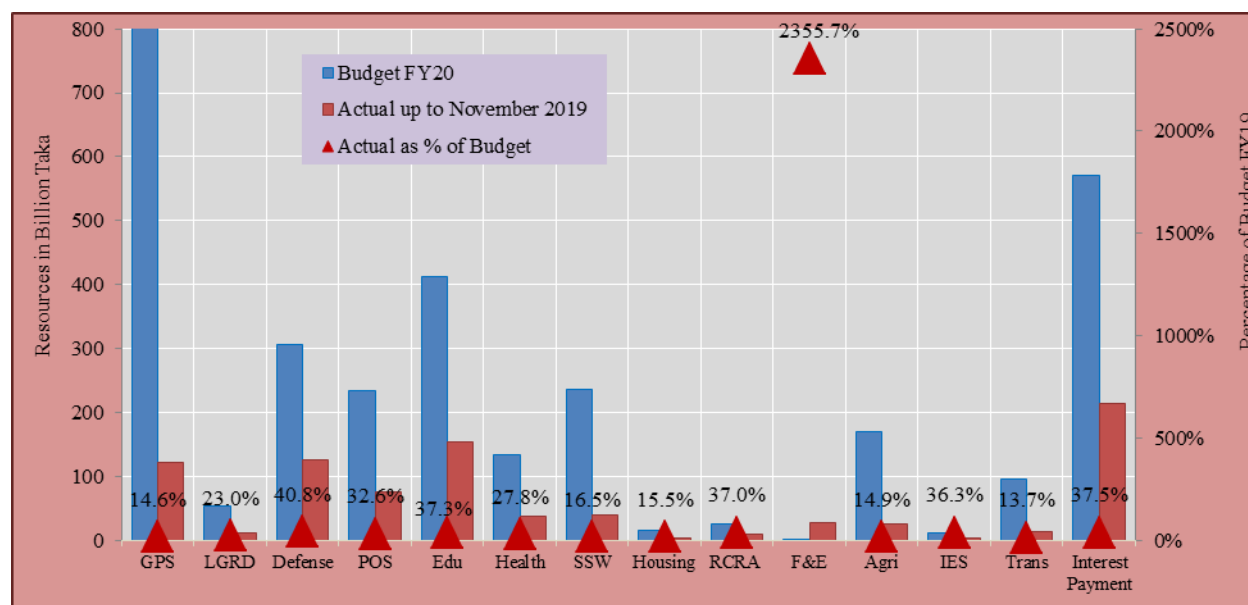


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (2355.7%), Defense (40.8%), Education (37.3%), Recreation, Culture and Religious Affairs (37%) and Industries and Economic Services (36.3%) sectors have shown better performance apart from interest Payment. 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 November 2019 is 27.8 percent of the budget estimate, which was 26.5 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 November 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 November 2019)

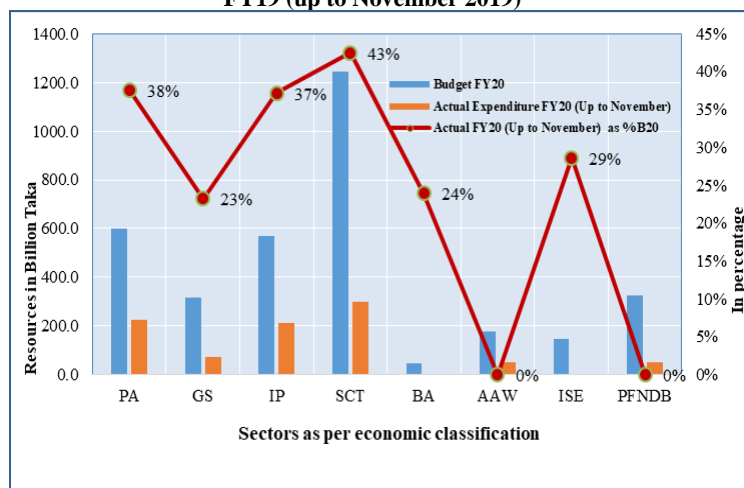
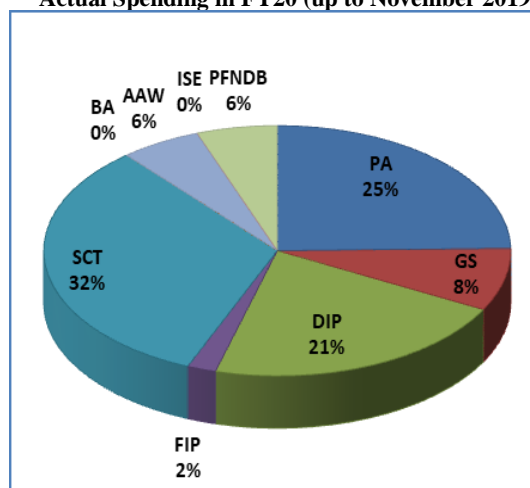


Figure 4: Share of Different Categories in Total Actual Spending in FY20 (up to November 2019)



Up to November 2019, utilization rate of total operating expenditure is 27.8 percent. For some categories, like subsidies and current transfer (43%), pay and allowances (38%), interest payment (37%) and Investment in share & equities (29%) 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**.

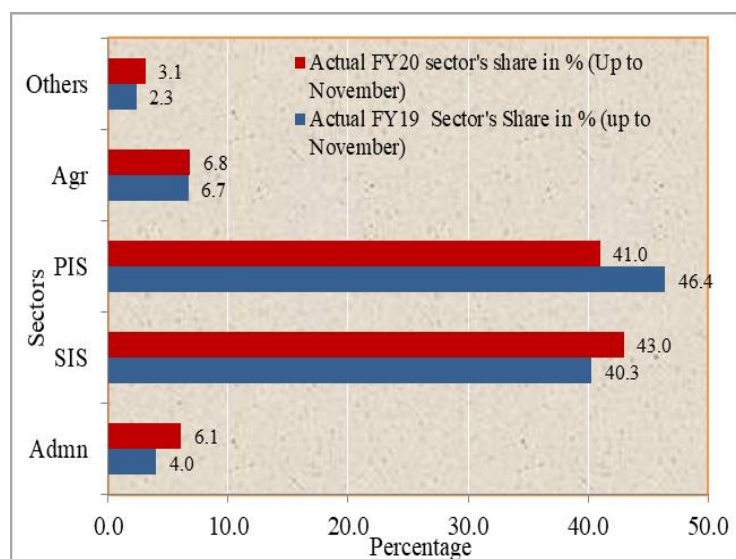
- Up to November 2019, actual expenditure is 14.67 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 12.50 percent of the budget;
- During this period, Recreation, Culture and Religious Affairs (31.05 percent) sector made the highest utilization of allocated resources followed by LGRD (18.90), Agriculture, Fisheries and Livestock (18.63 percent) and Fuel and Energy (15.70 percent).
- Some of the sectors with large allocation like Defence and Public Order & Safety 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 November)	Sector's Share in Actual (up to November) (%)	Actual FY19 as % of Revised Budget FY19	Budget FY20	Actual FY20 (up to November)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (up to November) as % of Budget FY20	Actual FY20 sector's share in % (up to November)
GPS	10,952	10,812	7,976	642	2.87	73.77	13,005	1,731	120.28	163.04	13.31	5.57
LGRD	28,151	29,522	26,345	3,735	16.66	89.24	32,627	6,165	110.52	123.84	18.90	19.85
Defence	1,152	1,327	38	0	0.00	2.87	1,480	5	111.50	3883.56	0.36	0.02
POS	3,018	4,080	3,838	259	1.16	94.07	4,241	156	103.95	110.51	3.68	0.50
Edu	29,321	26,861	25,701	2,507	11.19	95.68	38,265	5,105	142.46	148.88	13.34	16.44
Health	11,141	10,091	8,041	1,437	6.41	79.69	12,267	927	121.57	152.56	7.55	2.98
SSW	5,573	5,103	3,942	472	2.10	77.24	5,780	372	113.25	146.62	6.44	1.20
HCS	3,520	4,347	4,150	881	3.93	95.47	4,977	775	114.48	119.92	15.58	2.50
RCRA	1,968	2,036	1,735	330	1.47	85.22	1,834	569	90.06	105.68	31.05	1.83
FE	24,713	26,386	26,517	5,369	23.96	100.50	27,930	4,384	105.85	105.33	15.70	14.12
AFL	9,948	9,872	8,924	1,500	6.69	90.40	11,349	2,115	114.97	127.18	18.63	6.81
IES	2,381	2,569	2,150	245	1.09	83.69	2,723	401	106.01	126.68	14.73	1.29
TC	47,830	40,445	31,668	5,033	22.46	78.30	55,209	8,347	136.50	174.34	15.12	26.88
Total	179,668	173,451	151,026	22,412	100.00	87.07	211,687	31,052	122.04	140.17	14.67	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 November, 2019 is presented in **Figure 5**.

➤ From the graph it appears that up to November 2019, the maximum share of spending went to social infrastructure (43.0 percent) followed by physical infrastructure (41.0 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 November, 2019:

Table 4: Revenue Collection Position

(In Crore Taka)

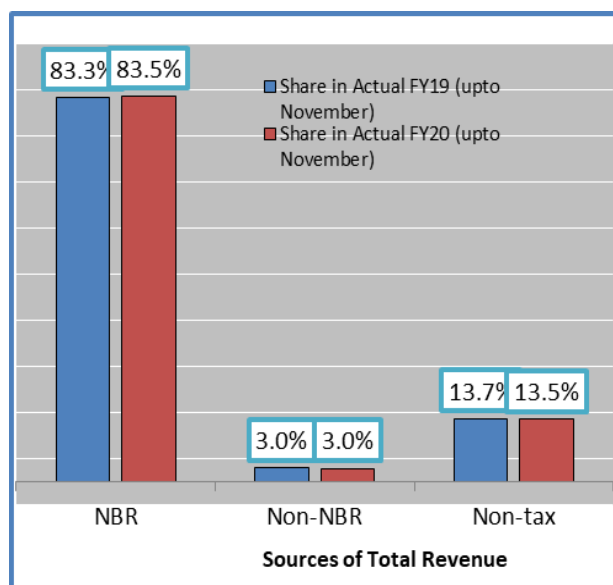
Sources of Revenue	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (November)	Actual FY19 (up to November)	Budget FY20	Actual FY20 (November)	Actual FY20 (up to November)	Actual (up to November) as percentage of Budget FY20
Tax Revenue (a+b)	305,927	289,600	225,956	16,969	83,368	340,100	17,832	86,360	25.4
a. NBR	296,200	280,000	218,616	16,445	80,450	325,600	17,201	83,403	25.6
a.1 Income	100,719	95,167	67,294	3,912	22,391	113,912	5,113	29,660	26.0
a.2 VAT	110,553	104,797	85,011	7,138	32,264	123,068	6,942	30,669	24.9
a.3 Import	48,766	45,219	38,426	1,932	9,708	48,153	2,222	10,105	27.7
a.4 Export duty	32,554	31,393	24,282	76	104	36,498	0	1	1.8
a.5 Excise	36	46	115	96	460	54	78	480	21.4
a.6 Supplementary Duty	2,090	1,976	2,339	3,191	15,095	2,239	2,753	12,020	25.0
a.7 Other Taxes	1,482	1,402	1,150	101	428	1,677	93	468	27.9
b. Non-NBR	9,727	9,600	7,340	524	2,918	14,500	631	2,957	20.4
c. Non-tax Revenue	33,354	27,006	25,921	957	13,265	37,707	1,223	13,533	35.9
Total Revenue (a + b + c)	339,281	316,606	251,877	17,926	96,633	377,807	19,055	99,892	26.4
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.67	3.28	11.78	0.62	2.99	-
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.91	0.71	3.80	13.09	0.66	3.46	-

- **Total revenue** collection in FY19 was 9.9 percent of GDP and 79.6 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 50.0 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 (83.5 percent up to November 2019-20).
- Growth rates of NBR and Non-NBR tax revenue is 3.7 percent and 1.3 percent respectively. On the other hand, non-tax revenue collection grew by 2.0 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 25.4 and 35.9 percent respectively.

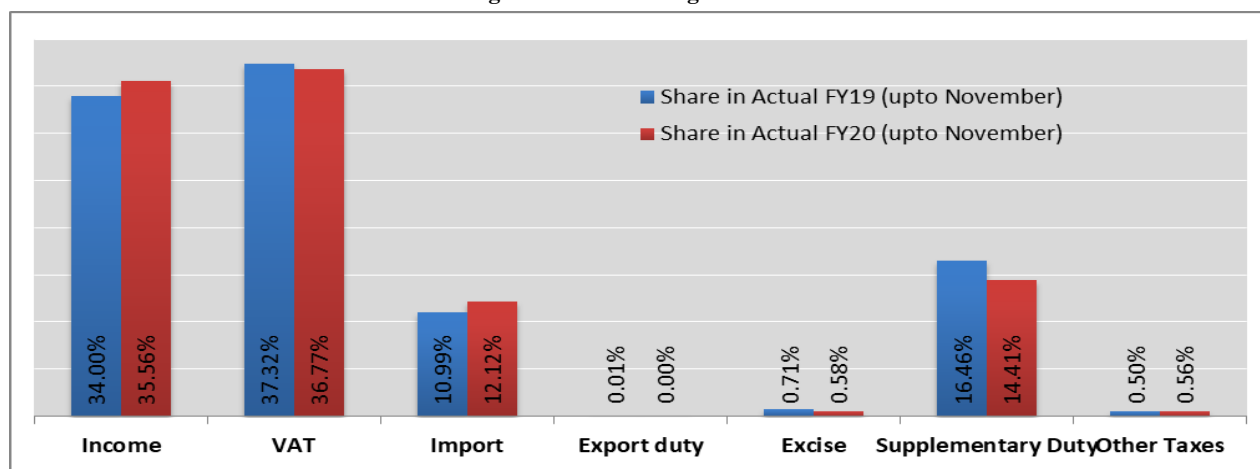
Figure 6: Sources of Revenue Collection



- Up to November 2019, total revenue collection for FY20 increased by 3.4 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 26.4 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 50.5 percent higher than the actual collection of the FY19
- In FY20 up to November 2019, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 36.8 percent was collected from VAT, 35.6 percent from income tax, 14.4 percent from supplementary duty, 12.1 percent from import duty and the rest from excise, 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 November	Accounts 2019-20 up to November
	Budget	Revised	Accounts November	Accounts 2018-19	Budget	Revised Budget	Accounts November		
Revenues	339,294	316,612	17,926	251,878	377,811	0	19,055	96,635	99,893
Tax Revenue	305,928	289,600	16,969	225,957	340,104	0	17,832	83,370	86,360
Non-Tax Revenue	33,368	27,013	957	25,921	37,710	0	1,223	13,265	13,533
Foreign Grants	4,051	3,787	81	1,650	4,168	0	1	82	1
Revenue and Foreign Grants	343,345	320,400	18,007	253,528	381,980	0	19,056	96,716	99,893
Operating Expenditure	282,415	266,727	17,779	238,066	310,263	0	16,955	74,905	86,290
Net Outlay for Food Account Operation	365	282	229	4,204	308	0	100	3,589	4,050
Loans & Advances (Net)	2,124	2,082	164	-1,708	937	0	-108	-166	-1,072
Development Expenditure	179,669	173,449	6,213	151,026	211,683	0	6,903	22,412	31,052
Development Program financed from Revenue Budget	327	299	13	184	1,463	0	20	35	55
Non-ADP Project	4,365	4,143	0	2,795	5,315	0	205	0	370
Annual Development Programme	173,000	167,000	6,153	147,258	202,721	0	6,630	22,316	30,576
Non-ADP FFW and Transfer	1,978	2,008	47	789	2,184	0	48	61	52
Total Expenditure	464,574	442,541	24,384	391,588	523,191	0	23,850	100,740	120,321
Overall Balance (Including Grants)	-121,229	-122,142	-6,377	-138,060	-141,211	0	-4,794	-4,023	-20,428
Overall Balance (Excluding Grants)	-125,280	-125,929	-6,458	-139,710	-145,380	0	-4,795	-4,105	-20,428
(In percent of GDP 2005-06 base) (Including grants)	-4.77	-4.80	-0.25	-5.43	-4.89	0.00	-0.17	-0.16	-0.71
(In percent of GDP 2005-06 base) (Excluding grants)	-4.93	-4.95	-0.25	-5.50	-5.04	0.00	-0.17	-0.16	-0.71

- In FY19, actual budget deficit (excluding grants) as percentage of GDP was 5.50 percent. Including grants it was 5.43 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 November, 2019 (excluding grants) as percentage of GDP was -0.71 percent.

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

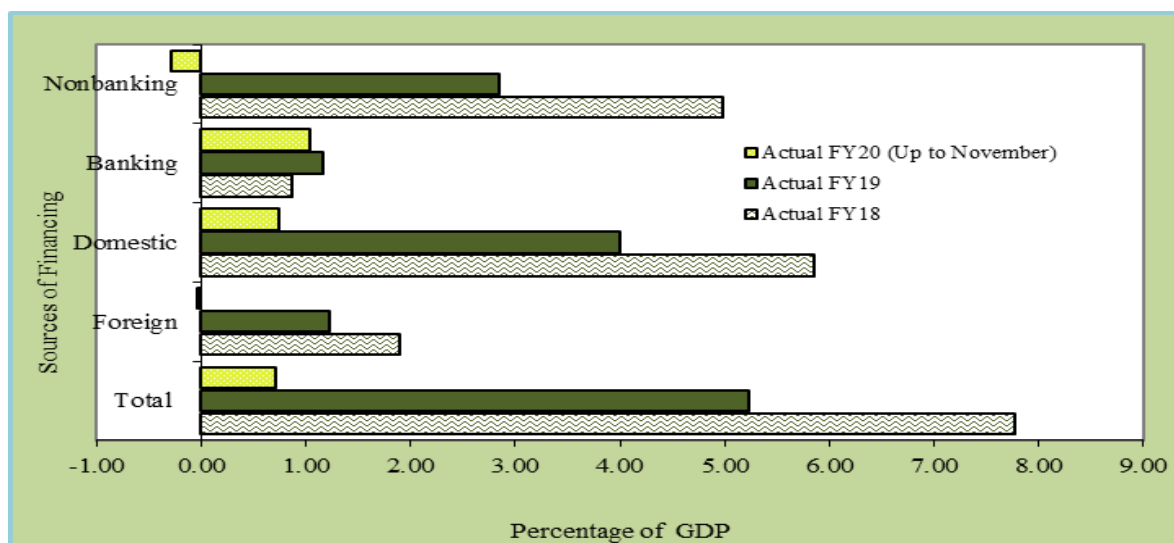
5.0 Financing

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

Description	Fiscal Year: 2018-19				Fiscal Year: 2019-20			(In crore taka)	
	Budget	Revised	Accounts November	Accounts FY19	Budget	Revised Budget	Accounts November	Accounts FY19 up to November	Accounts FY20 up to November
1.0 Foreign Borrowing-Net	50,016	43,397	-98	31,289	63,848	0	-717	-2,669	-1,072
1.1 Foreign Borrowing	60,585	53,883	698	44,790	75,390	0	264	2,058	3,822
1.2 Amortization	-10,569	-10,486	-796	-13,501	-11,542	0	-981	-4,726	-4,895
2.0 Domestic Borrowing	71,226	78,745	6,474	101,692	77,363	0	5,510	6,690	21,497
2.1 Borrowing from Banking System (Net)	42,029	30,895	6,487	29,479	47,364	0	7,389	6,739	29,888
2.1.1 Long-Term Debt (Net)	23,965	21,117	2,242	19,852	28,094	0	7,600	5,604	20,655
2.1.2 Short-Term Debt (Net)	18,064	9,778	4,244	9,628	19,270	0	-211	1,135	9,234
2.2 Non-Bank Borrowing (Net)	29,197	47,850	-12	72,213	30,000	0	-1,879	-49	-8,391
2.2.1 National Savings Schemes (Net)	26,197	45,000	3,809	50,357	27,000	0	1,112	22,023	7,033
2.2.2 Others	3,000	2,850	-3,821	21,855	3,000	0	-2,991	-22,072	-15,424
Total - Financing :	121,242	122,142	6,376	132,981	141,211	0	4,793	4,021	20,425
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	0.25	5.23	4.89	0.00	0.17	0.16	0.71

Figure 8 Sources Of Financing Deficit



For FY20, up to November 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 (November)	Actual FY19 (Up to November)	Actual FY19	Budget FY20	Actual FY20 (November)	Actual FY20 (up to November)
General Public Services	72,558	56,761	2,549	9,027	25,005	83,468	3,864	12,214
LGRD	4,515	4,800	372	1,481	5,145	5,259	286	1,210
Defence	27,932	29,374	2,218	8,659	29,951	30,622	2,190	12,484
Public Order and safety	23,575	23,988	1,511	6,792	23,184	23,396	1,452	7,633
Education & technology	38,615	39,414	3,244	15,126	37,558	41,223	2,400	15,388
Health	12,242	12,249	761	3,266	10,675	13,465	730	3,741
Social Security and Welfare	21,583	21,533	1,163	3,718	20,007	23,678	1,281	3,901
Housing	1,443	1,798	81	612	1,868	1,626	61	252
Recreation, Culture and Religious Affairs	2,373	2,531	404	923	2,671	2,557	241	946
Fuel and Energy	208	117	773	1,995	10,671	120	4	2,822
Agriculture	16,313	15,484	676	2,599	14,678	17,004	482	2,533
Industrial & Economic Services	1,084	1,191	115	423	1,117	1,168	92	424
Transport and Communication	8,632	8,742	662	2,622	6,166	9,612	383	1,313
Interest	51,340	48,745	3,250	17,694	49,461	57,070	3,488	21,429
Total – Operating Revenue Expenditure	282,414	266,727	17,779	74,934	238,156	310,268	16,955	86,290

Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (November)	Actual FY19 (Up to November)	Actual FY19	Budget FY20	Actual FY20 (November)	Actual FY20 (up to November)	Actual FY20 (up to November) as % Budget FY20
Sub-total = GPS	72,558	56,761	2,549	9,027	25,005	83,468	3,864	12,214	14.6
Office of the President	23	23	1	9	21	24	1	9	35.1
Parliament	298	298	17	76	225	327	14	75	22.9
Prime Minister's Office	487	620	50	153	548	564	43	178	31.5
Cabinet Division	74	79	6	24	67	174	4	30	17.1
Election Commission	1,685	2,322	48	107	1,694	779	20	108	13.9
Ministry of Public Administration	2,177	2,347	153	676	1,947	2,469	181	676	27.4

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (November)	Actual FY19 (Up to November)	Actual FY19	Budget FY20	Actual FY20 (November)	Actual FY20 (up to November)	Actual FY20 (up to November) as % Budget FY20
Public Service Commission	47	61	4	21	60	68	5	28	41.7
Finance Division	63,794	46,840	2,095	6,886	17,606	74,512	3,421	10,247	13.8
Internal Resources Division	2,037	2,031	71	624	1,254	2,301	77	372	16.2
Financial Institutions Division	279	249	2	55	195	139	4	35	25.5
Economic Relations Division	244	249	4	20	60	244	5	23	9.5
Planning Division/2	73	77	8	28	67	88	8	30	33.7
Implementation, Monitoring and Evaluation Division	37	41	1	9	38	54	2	8	15.7
Statistics and Informatics Division	182	189	12	55	151	225	12	61	27.3
Ministry of Foreign Affairs	1,120	1,336	77	283	1,071	1,499	67	332	22.2
Sub-total = LGRD	4,515	4,800	372	1,481	5,145	5,259	286	1,210	23.0
Local Government Division	3,682	3,936	346	1,249	4,283	4,322	260	960	22.2
Rural Development and Co-operatives Division	514	521	24	218	521	584	24	239	40.9
Ministry of Chittagong Hill Tracts Affairs	320	343	2	13	342	353	2	11	3.0
Sub-total = Defence	27,932	29,374	2,218	8,659	29,951	30,622	2,190	12,484	40.8
Ministry of Defence - Defence Services	26,750	28,140	2,161	8,367	28,467	29,285	2,109	12,023	41.1
Ministry of Defence - Others Services	1,147	1,200	55	284	1,450	1,298	80	452	34.8
Armed Forces Division	35	34	2	9	34	38	1	9	23.4
Sub-total=POS	23,575	23,988	1,511	6,792	23,184	23,396	1,452	7,633	32.6
Supreme Court	180	214	11	61	196	195	11	60	30.7
Law and Justice Division	1,040	1,104	64	398	1,040	1,196	71	387	32.3
Public Security Division	20,148	20,515	1,322	5,789	20,069	19,756	1,252	6,534	33.1
Legislative and Parliamentary Affairs Division	35	37	1	9	30	29	3	11	37.7
Anti Corruption Commission	89	100	6	30	96	110	7	32	29.2
Security Services Division	2,083	2,018	106	504	1,753	2,109	108	610	28.9
Sub-total = Edu	38,615	39,414	3,244	15,126	37,558	41,223	2,400	15,388	37.3
Ministry of Primary and Mass Education	14,154	14,094	1,010	5,284	13,596	14,771	1,050	5,632	38.1
Secondary and Higher Education Division	18,874	19,708	1,880	7,853	18,736	19,696	973	7,589	38.5
Ministry of Science and Technology	480	491	7	221	486	530	4	235	44.3

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (November)	Actual FY19 (Up to November)	Actual FY19	Budget FY20	Actual FY20 (November)	Actual FY20 (up to November)	Actual FY20 (up to November) as % Budget FY20
Information and Communication Technology Division	213	287	7	45	258	285	10	61	21.3
Technical and Madrasah Education Division	4,894	4,834	340	1,722	4,482	5,940	363	1,871	31.5
Sub-total = Health	12,242	12,249	761	3,266	10,675	13,465	730	3,741	27.8
Health Services Division	9,118	9,003	519	2,355	8,010	10,008	530	2,708	27.1
Medical Education and Family Welfare Division	3,124	3,246	241	910	2,665	3,458	200	1,033	29.9
Sub-total = SSW	21,583	21,533	1,163	3,718	20,007	23,678	1,281	3,901	16.5
Ministry of Social Welfare	5,339	5,338	43	1,268	5,253	6,555	166	1,384	21.1
Ministry of Women and Children Affairs	2,980	2,948	50	129	2,903	3,101	39	119	3.8
Ministry of Food	3,392	3,386	98	137	3,122	3,614	7	17	0.5
Ministry of Disaster Management and Relief	6,162	6,238	519	812	5,459	6,419	584	786	12.3
Ministry of Liberation Affairs	3,711	3,623	452	1,372	3,270	3,989	485	1,594	40.0
Sub-total = HCS	1,443	1,798	81	612	1,868	1,626	61	252	15.5
Ministry of Housing and Public Works	1,443	1,798	81	612	1,868	1,626	61	252	15.5
Sub-total = RCRA	2,373	2,531	404	923	2,671	2,557	241	946	37.0
Ministry of Information	643	678	51	188	677	704	47	278	39.5
Ministry of Cultural Affairs	290	324	44	124	310	315	48	117	37.1
Ministry of Religious Affairs	247	330	222	296	535	263	1	79	30.0
Ministry of Youth and Sports	1,193	1,199	87	315	1,149	1,274	145	472	37.0
Sub-total = FE	208	117	773	1,995	10,671	120	4	2,822	2,355.7
Energy and Mineral Resources Division	165	81	4	15	2,575	70	3	17	24.6
Power Division	43	36	770	1,979	8,096	50	1	2,805	5,596.3
Sub-total = Agr	16,313	15,484	676	2,599	14,678	17,004	482	2,533	14.9
Ministry of Agriculture/3	11,951	10,882	214	1,191	10,400	12,119	310	1,268	10.5
Ministry of Fisheries and Livestock	984	1,006	73	351	962	1,297	63	346	26.7
Ministry of Environment and Forest	789	820	33	247	640	820	30	157	19.1
Ministry of Land	1,101	1,115	68	332	1,022	1,092	70	371	33.9
Ministry of Water Resources	1,487	1,661	288	478	1,653	1,676	9	391	23.3
Sub-total = IES	1,084	1,191	115	423	1,117	1,168	92	424	36.3

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (November)	Actual FY19 (Up to November)	Actual FY19	Budget FY20	Actual FY20 (November)	Actual FY20 (up to November)	Actual FY20 (up to November) as % Budget FY20
Ministry of Commerce	209	210	13	49	185	219	13	60	27.2
Ministry of Labour and Employment	111	108	7	46	105	115	6	33	28.7
Ministry of Industries	293	385	55	182	380	338	23	160	47.5
Ministry of Expatriates' Welfare and Overseas Employment	287	295	17	77	257	296	20	100	33.8
Ministry of Textiles and Jute	185	193	23	68	189	199	31	71	35.6
Sub-total = TC	8,632	8,742	662	2,622	6,166	9,612	383	1,313	13.7
Road Transport and Highways Division	3,563	3,683	443	1,328	3,812	4,110	173	577	14.0
Ministry of Railways	3,387	3,383	1	536	543	3,664	1	4	0.1
Ministry of Shipping	632	630	119	274	620	719	128	301	41.9
Ministry of Civil Aviation and Tourism	47	50	10	23	48	51	1	14	27.9
Posts and Telecommunications Division	1,002	994	86	458	1,094	1,064	80	415	39.0
Bridges Division	2	2	3	3	50	3	0	1	30.5
Sub-total = Interest	51,340	48,745	3,250	17,694	49,461	57,070	3,488	21,429	37.5
Domestic	48,377	45,278	3,041	16,291	46,015	52,797	3,180	19,612	37.1
Foreign	2,963	3,467	209	1,402	3,446	4,273	308	1,817	42.5
Total Operating Revenue Expenditure	282,414	266,727	17,779	74,934	238,156	310,268	16,955	86,290	27.8

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to November)	Budget FY20	Actual FY20 (Up to November)	Actual FY19 (Up to November) as % of Budget FY19	Actual FY20 (upto November) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,399	22,084	60,109	22,596	37.7	37.6
Pay of Officers	7,679	7,659	7,290	2,975	8,254	3,129	38.7	37.9
Pay of Establishment	23,046	22,751	21,318	8,937	23,755	8,887	38.8	37.4
Allowances	27,799	27,584	24,791	10,172	28,100	10,580	36.6	37.7
Goods and Services	29,995	31,632	28,562	6,445	31,828	7,393	21.5	23.2
Supplies and Services	21,443	22,569	19,306	5,018	23,759	5,366	23.4	22.6
Repairs Maintenance and Rehabilitation	8,552	9,063	9,256	1,427	8,069	2,027	16.7	25.1
Interest Payments	51,338	48,742	49,461	17,694	57,068	21,429	34.5	37.5
Domestic	48,375	45,275	46,015	16,291	52,795	19,612	33.7	37.1
Foreign	2,963	3,467	3,446	1,402	4,273	1,817	47.3	42.5

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to November)	Budget FY20	Actual FY20 (Up to November)	Actual FY19 (Up to November) as % of Budget FY19	Actual FY20 (upto November) as % of Budget FY20
Subsidies and Incentives and Current Transfers	107,003	107,239	86,362	24,222	124,252	29,761	22.6	24.0
Subsidies and Incentives	33,205	30,901	26,369	4,063	33,457	7,927	12.2	23.7
Grants in Aid	45,173	47,205	43,804	14,858	50,699	15,077	32.9	29.7
Pensions and Gratuities	26,047	26,527	15,011	4,733	27,118	6,634	18.2	24.5
Others	2,578	2,607	1,178	568	2,593	124	22.0	4.8
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	70,444	277,935	81,179	28.0	29.2
Acquisition of Assets and Works (B)	14,785	16,987	20,152	4,388	17,846	5,106	29.7	28.6
Acquisition of Assets	13,786	15,270	18,832	4,263	16,716	4,858	30.9	29.1
Acquisition of Land	999	1,717	1,321	125	1,130	249	12.5	22.0
Total - Augmented Operating Recurrent Expenditure (A+B):	266,452	264,732	237,936	74,832	295,781	86,285	28.1	29.2
Investments in Shares and Equities (C)	15,962	1,994	130	73	14,482	5	0.5	0.0
Share Capital	15,962	1,994	130	73	14,482	5	0.5	0.0
Total - Operating Capital Expenditure (B+C)	30,747	18,981	20,283	4,461	32,328	5,111	14.5	15.8
Total - Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	282,415	266,726	238,067	74,905	310,263	86,290	26.5	27.8

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 (November)	Actual FY19 (Up to November)	Actual FY19	Budget FY20	Actual FY20 (November)	Actual FY20 (up to November)	Actual FY19 (up to Nov) as % of Revised Budget FY19	Actual FY20 (up to Nov) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	99.0	642.3	7,976.2	13,004.6	257.9	1,730.6	5.94	13.31
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	11.8	458.0	2,004.8	2,964.3	24.9	141.5	20.84	4.77
Cabinet Division	72.8	75.9	0.1	2.1	14.7	67.0	0.0	4.9	2.71	7.38
Election Commission	210.0	2,020.2	35.8	61.7	1,585.4	1,141.2	9.9	1,121.3	3.05	98.25
Ministry of Public Administration	287.0	251.6	0.0	24.8	198.1	394.0	2.3	34.9	9.84	8.85
Public Service Commission	30.3	63.6	0.0	0.0	21.7	34.4	0.2	2.6	0.00	7.66
Finance Division	3,446.4	2,889.9	2.8	12.4	1,635.9	3,326.4	4.3	110.3	0.43	3.31

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (November)	Actual FY19 (Up to November)	Actual FY19	Budget FY20	Actual FY20 (November)	Actual FY20 (up to November)	Actual FY19 (up to Nov) as % of Revised Budget FY19	Actual FY20 (up to Nov) as % Budget FY20
Internal Resources Division (IRD)	389.4	288.4	1.3	3.4	117.9	597.8	0.7	3.6	1.17	0.60
Financial Institutions Division	2,183.1	1,828.5	4.2	5.0	1,559.2	2,902.6	209.5	285.7	0.28	9.84
Economic Relations Division	34.9	37.0	0.1	0.4	33.6	66.1	0.5	5.2	1.13	7.89
Planning Division/2	1,306.3	436.2	37.3	45.8	171.6	1,143.3	3.0	8.7	10.50	0.76
Implementation Monitoring and Evaluation Division	98.0	104.5	2.6	3.4	101.5	95.2	0.0	0.1	3.23	0.06
Statistics and Informatics Division	417.0	551.8	3.0	12.1	469.8	150.0	2.6	4.6	2.19	3.07
Ministry of Foreign Affairs	129.2	66.3	0.0	13.4	61.8	121.5	0.0	7.2	20.15	5.92
Sub-total = LGRD	28,151.3	29,522.4	1,339.9	3,734.9	26,345.4	32,626.8	1,821.2	6,164.8	12.65	18.90
Local Government Division	25,467.2	26,759.5	1,011.7	3,061.6	23,690.4	29,920.7	1,465.0	5,340.2	11.44	17.85
Rural Development and Co-operatives Division	1,695.1	1,745.3	228.5	520.7	1,686.8	1,864.8	241.5	642.5	29.84	34.45
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	99.7	152.6	968.2	841.3	114.7	182.2	15.00	21.65
Sub-total = Defence	1,152.5	1,327.3	0.0	0.2	38.1	1,479.9	0.3	5.3	0.02	0.36
Ministry of Defence - Defence Services	1,152.5	1,327.3	0.0	0.2	38.1	1,479.9	0.3	5.3	0.02	0.36
Sub-total=POS	3,018.3	4,080.1	127.7	259.1	3,838.0	4,241.3	72.4	156.2	6.35	3.68
Law and Justice Division	480.7	472.2	19.9	47.5	322.8	453.5	18.4	23.8	10.06	5.24
Public Security Division	1,257.6	1,578.5	90.0	125.6	1,525.6	2,166.5	29.1	72.8	7.96	3.36
Legislative and Parliamentary Affairs Division	0.1	0.3	0.0	0.0	0.2	6.5	0.1	0.5	0.00	6.99
Anti Corruption Commission	28.6	22.8	1.9	1.9	18.2	30.2	0.1	0.7	8.51	2.29
Security Services Division	1,251.3	2,006.3	16.0	84.1	1,971.2	1,584.8	24.8	58.5	4.19	3.69
Sub-total = Edu	29,321.1	26,860.6	565.4	2,507.4	25,701.1	38,264.6	1,493.2	5,105.4	9.33	13.34
Ministry of Primary and Mass Education	8,312.0	6,427.4	260.7	560.8	6,337.1	9,270.0	617.8	1,043.1	8.73	11.25
Secondary and Higher Education Division	6,014.2	6,159.4	124.3	305.0	5,723.3	9,927.7	590.5	2,219.5	4.95	22.36
Ministry of Science and Technology	11,720.4	11,900.4	90.8	1,294.7	11,904.0	15,908.5	215.6	1,477.3	10.88	9.29
Information and Communication Technology Division	2,468.2	1,450.2	60.3	300.6	992.7	1,645.3	13.3	246.5	20.73	14.98
Technical and Madrasah Education Division	806.4	923.2	29.4	46.3	743.9	1,513.2	56.1	119.0	5.02	7.87
Sub-total = Health	11,140.6	10,090.7	554.7	1,437.3	8,040.8	12,266.8	202.1	926.7	14.24	7.55
Health Services Division	9,040.6	8,266.1	508.1	1,283.2	6,716.4	9,936.8	167.9	756.8	15.52	7.62
Medical Education and Family Welfare Division	2,100.0	1,824.6	46.6	154.1	1,324.4	2,330.0	34.1	169.9	8.45	7.29
Sub-total = SSW	5,573.5	5,103.5	178.7	471.6	3,942.1	5,779.7	150.8	372.1	9.24	6.44
Ministry of Social Welfare	254.0	245.1	9.6	24.6	214.7	326.0	17.9	47.1	10.05	14.46
Ministry of Women and Children Affairs	509.0	509.6	6.0	83.1	427.5	647.8	43.4	143.3	16.30	22.12
Ministry of Food	764.7	645.1	9.7	49.2	618.1	888.8	7.6	21.3	7.63	2.40
Ministry of Disaster Management and Relief	3,495.8	3,478.9	132.8	276.3	2,465.1	3,452.8	72.2	131.2	7.94	3.80
Ministry of Liberation Affairs	550.0	224.8	20.6	38.4	216.6	464.3	9.7	29.2	17.09	6.28
Sub-total = HCS	3,519.7	4,347.3	521.6	881.5	4,150.4	4,977.0	78.7	775.3	20.28	15.58

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (November)	Actual FY19 (Up to November)	Actual FY19	Budget FY20	Actual FY20 (November)	Actual FY20 (up to November)	Actual FY19 (up to Nov) as % of Revised Budget FY19	Actual FY20 (up to Nov) as % Budget FY20
Ministry of Housing and Public Works	3,519.7	4,347.3	521.6	881.5	4,150.4	4,977.0	78.7	775.3	20.28	15.58
Sub-total = RCRA	1,968.1	2,036.4	66.4	329.6	1,735.4	1,834.1	141.4	569.4	16.18	31.05
Ministry of Information	522.1	250.4	24.6	38.4	184.7	285.3	6.8	47.1	15.32	16.50
Ministry of Cultural Affairs	220.0	301.3	9.4	91.2	294.7	260.2	8.2	29.8	30.25	11.47
Ministry of Religious Affairs	921.4	1,164.7	3.0	124.7	946.7	1,074.5	110.7	459.4	10.71	42.75
Ministry of Youth and Sports	304.6	319.9	29.5	75.3	309.3	214.2	15.8	33.1	23.55	15.47
Sub-total = FE	24,712.6	26,385.5	441.4	5,369.1	26,517.5	27,930.3	624.8	4,383.8	20.35	15.70
Energy and Mineral Resources Division	1,819.9	2,209.1	0.5	52.0	2,163.3	1,915.9	157.8	166.7	2.35	8.70
Power Division	22,892.7	24,176.4	440.8	5,317.1	24,354.1	26,014.4	467.0	4,217.1	21.99	16.21
Sub-total = Agr	9,947.8	9,871.9	380.4	1,500.4	8,924.0	11,349.3	470.6	2,114.7	15.20	18.63
Ministry of Agriculture/3	1,959.2	1,906.8	63.1	259.0	1,773.9	1,931.4	180.0	402.9	13.59	20.86
Ministry of Fisheries and Livestock	883.7	776.1	22.1	67.2	699.4	1,634.9	32.5	141.2	8.66	8.63
Ministry of Environment and Forest	481.4	520.1	4.6	37.8	180.4	676.0	2.6	17.9	7.27	2.64
Ministry of Land	1,017.6	650.6	12.3	25.5	370.3	849.4	9.7	21.2	3.91	2.50
Ministry of Water Resources	5,606.0	6,018.3	278.2	1,110.9	5,900.0	6,257.6	245.9	1,531.7	18.46	24.48
Sub-total = IES	2,380.6	2,568.7	80.7	245.4	2,149.7	2,723.2	165.2	401.1	9.55	14.73
Ministry of Commerce	346.8	275.4	0.1	0.7	255.4	412.5	17.7	19.3	0.24	4.67
Ministry of Labour and Employment	115.7	163.2	0.9	6.0	111.1	198.2	6.7	21.3	3.67	10.75
Ministry of Industries	1,058.6	1,087.3	43.9	187.8	1,028.9	1,217.6	128.9	288.1	17.27	23.66
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	18.3	26.0	228.9	295.0	6.9	19.1	8.63	6.47
Ministry of Textiles and Jute	552.0	742.0	17.5	24.9	525.4	600.0	5.0	53.4	3.36	8.90
Sub-total = GPS	47,830.5	40,445.2	1,856.6	5,033.4	31,667.6	55,208.9	1,424.0	8,347.1	12.45	15.12
Road Transport and Highways Division	20,817.4	19,802.6	637.7	1,808.9	19,706.6	25,163.4	832.2	3,628.2	9.13	14.42
Ministry of Railways	11,154.7	7,847.5	0.0	198.3	198.3	12,598.6	0.0	0.0	2.53	0.00
Ministry of Shipping	2,904.6	3,584.7	107.3	448.5	3,537.0	3,113.4	353.7	919.5	12.51	29.53
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	0.0	0.0	951.3	3,374.6	38.0	112.0	0.00	3.32
Posts and Telecommunications Division	2,380.6	1,845.6	55.7	183.3	1,007.9	2,396.8	138.1	508.1	9.93	21.20
Bridges Division	9,112.2	6,343.8	1,055.9	2,394.3	6,266.3	8,562.0	62.0	3,179.4	37.74	37.13
Total Development Revenue Expenditure	179,668.4	173,451.5	6,212.5	22,412.3	151,026.3	211,686.6	6,902.9	31,052.5	12.92	14.67

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2018-19					Fiscal Year 2019-20		
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (November r)	Actual FY19 (Up to November)	Actual FY19	Budget FY20	Actual FY20 (November er)	Actual FY20 (up to November)
Tax Revenue (a+b)	194,325.2	305,927.0	289,599.6	16,969.0	83,367.5	225,955.7	340,100.0	17,832.1	86,359.6
a. NBR	187,103.3	296,200.0	280,000.0	16,444.8	80,449.9	218,615.4	325,600.0	17,201.3	83,402.9
a.1 Income	59,031.4	100,718.6	95,167.4	3,912.1	22,390.9	67,293.6	113,911.5	5,113.4	29,660.3
a.2 VAT	68,221.3	110,553.1	104,796.6	7,137.6	32,263.7	85,010.6	123,067.7	6,942.0	30,668.6
a.3 Import	36,508.9	48,766.2	45,218.8	1,931.8	9,708.3	24,282.1	48,153.2	2,221.7	10,105.0
a.4 Export	19,985.5	32,553.6	31,393.3	75.8	104.0	114.6	36,498.1	0.0	0.9
a.4 Excise	30.6	36.0	46.0	96.3	460.1	2,338.5	53.5	78.1	479.7
a.5 Sup	2,116.5	2,090.1	1,976.3	3,190.6	15,095.3	38,426.1	2,239.4	2,753.4	12,020.5
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	100.7	427.6	1,149.8	1,676.7	92.7	467.8
b. Non-NBR	7,221.9	9,727.0	9,599.6	524.2	2,917.6	7,340.4	14,500.0	630.8	2,956.7
b.1 Narcotics & Liquor	78.0	102.3	98.0	5.6	32.6	76.2	109.0	6.1	33.5
b.2 Vehicles	1,480.1	1,429.7	1,430.0	129.6	760.2	1,677.4	1,432.7	223.5	781.1
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	42.8	249.4	665.1	1,400.0	47.5	329.6
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	288.4	1,613.0	4,199.2	11,047.0	299.8	1,587.0
b.5 Surcharge	611.0	493.1	490.6	57.8	262.4	722.5	511.3	53.9	225.7
c. Non-tax Revenue	22,229.2	33,353.6	27,006.0	957.3	13,265.4	25,921.0	37,707.3	1,223.1	13,532.6
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	161.2	1,064.8	2,653.9	3,496.9	34.9	606.5
c.2 Interest	1,991.2	5,460.2	5,138.4	37.8	723.6	1,513.0	8,316.9	24.8	959.4
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	209.0	1,153.6	2,796.3	8,886.7	215.6	1,114.2
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	56.1	262.3	688.7	288.9	57.0	268.6
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	248.1	1,101.1	3,963.7	7,273.9	282.6	1,548.8
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	20.0	234.4	563.4	630.3	22.7	180.2
c.7 Tolls and Levies	612.5	657.8	657.9	24.9	269.4	675.7	686.1	53.3	301.1
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	43.1	576.9	902.3	2,614.3	34.1	188.9
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	142.4	7,761.8	11,906.0	5,260.7	493.1	8,319.0
c. 10 Capital Revenue	700.4	237.2	329.8	14.7	117.4	258.0	252.5	5.0	46.0
Total Revenue (a+b+c)	216,554.4	339,280.7	316,605.5	17,926.3	96,632.9	251,876.7	377,807.3	19,055.2	99,892.3
d. Tax-GDP Ratio (base 2005-06)	8.63	12.03	11.39	0.67	3.28	8.89	11.78	0.62	2.99
e. Revenue-GDP ratio (base 2005-06)	9.62	13.34	12.45	0.71	3..80	9.91	13.09	0.68	3.46

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 November/Actual FY19 up to Nov)*100	(Actual FY20 up to November/ Budget FY20)*100
Tax Revenue (a+b)	94.7	150.5	117.4	89.7	103.6	25.4
a. NBR	94.5	148.9	116.3	86.8	103.7	25.6
a.1 Income	94.5	169.3	119.7	26.7	132.5	26.0
a.2 VAT	94.8	144.8	117.4	33.8	95.1	24.9
a.3 Import	92.7	125.3	106.5	15.2	104.1	27.7
a.4 Export	96.4	150.3	116.3	9.6	0.9	1.8
a.4 Excise	127.9	46.7	116.3	0.0	104.3	21.4
a.5 Sup	94.6	95.8	113.3	0.9	79.6	25.0
a.6 Other Taxes	94.6	145.8	119.6	0.5	109.4	27.9
b. Non-NBR	98.7	197.5	151.0	2.9	101.3	20.4
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	102.5	30.7
b.2 Vehicles	100.0	85.4	100.2	0.7	102.8	54.5
b.3 Land Revenue	100.0	210.5	99.9	0.3	132.1	23.5
b.4 Stamp Duty	98.1	263.1	178.8	1.7	98.4	14.4
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.5	139.6	10.3	102.0	35.9
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	57.0	17.3
c.2 Interest	94.1	549.7	161.9	0.6	132.6	11.5
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	96.6	12.5
c.4 Fines, Penalties and Forfeiture	92.3	42.0	52.0	0.3	102.4	93.0
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	140.7	21.3
c.6 Rents, Leases and Recoveries	77.1	111.9	129.3	0.2	76.9	28.6
c.7 Tolls and Levies	100.0	101.5	104.3	0.3	111.8	43.9
c.8 Non-Commercial Sales	78.5	289.7	142.9	0.4	32.7	7.2
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	107.2	158.1
c. 10 Capital Revenue	139.0	97.9	76.6	0.1	39.2	18.2
Total Revenue (a+b+c)	93.3	150.0	119.3	100.0	103.4	26.4

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

For Suggestions:

[1. alam@finance.gov.bd](mailto:alam@finance.gov.bd)

[2. dilrubas@finance.gov.bd](mailto:dilrubas@finance.gov.bd)