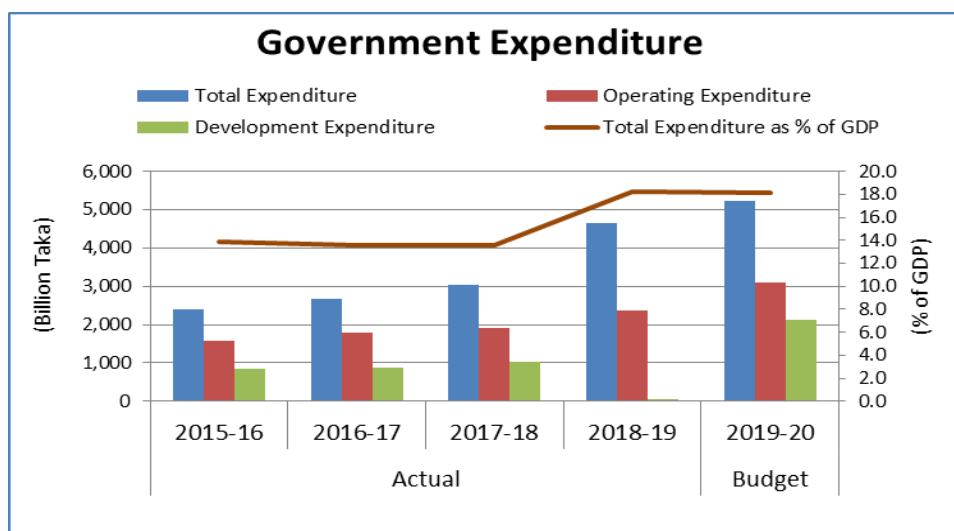




# Monthly Report on Fiscal Position

## December 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 December, 2019 in the current fiscal year (FY 19) is 33.2 percent of the operating budget estimates. Actual development expenditure during the same period is 19.62 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 December 2019, 32.2 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (84.7 Percent). Total NBR tax collection is 31.7 percent of the annual target. Regarding NTR (Non Tax Revenue), 39.9 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 December 2019, in current fiscal, overall balance (excluding grants) is -0.89 percent of the estimated GDP.*

# MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

## 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 Sector<sup>2</sup>**

(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 December)	Actual (up to December) as % of Budget FY20
GPS	72,558	56,761	25,005	10.5	44.1	83,468	115.0	147.0	333.8	13,762	16.5
LGRD	4,515	4,800	5,145	2.2	107.2	5,259	116.5	109.6	102.2	1,408	26.8
Defense	27,932	29,374	29,951	12.6	102.0	30,622	109.6	104.2	102.2	14,094	46.0
POS	23,575	23,988	23,184	9.7	96.6	23,396	99.2	97.5	100.9	8,745	37.4
Edu	38,615	39,414	37,558	15.8	95.3	41,223	106.8	104.6	109.8	18,263	44.3
Health	12,242	12,249	10,675	4.5	87.1	13,465	110.0	109.9	126.1	4,502	33.4
SSW	21,583	21,533	20,007	8.4	92.9	23,678	109.7	110.0	118.3	6,166	26.0
Housing	1,443	1,798	1,868	0.8	103.9	1,626	112.7	90.4	87.0	310	19.1
RCRA	2,373	2,531	2,671	1.1	105.5	2,557	107.8	101.0	95.7	1,127	44.1
F&E	208	117	10,671	4.5	9126.3	120	57.7	102.5	1.1	6,004	5011.3
Agri	16,313	15,484	14,678	6.2	94.8	17,004	104.2	109.8	115.8	3,260	19.2
IES	1,084	1,191	1,117	0.5	93.8	1,168	107.7	98.1	104.6	468	40.1
Trans	8,632	8,742	6,166	2.6	70.5	9,612	111.3	109.9	155.9	1,630	17.0
Interest payment	51,340	48,745	49,461	20.8	101.5	57,070	111.2	117.1	115.4	23,159	40.6
<b>Total</b>	<b>282,414</b>	<b>266,727</b>	<b>238,156</b>	<b>100</b>	<b>89.3</b>	<b>310,268</b>	<b>109.9</b>	<b>116.3</b>	<b>130.3</b>	<b>102,897</b>	<b>33.2</b>

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 December 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), Transport and Communication (Trans), Housing and Agriculture have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to December 2019 amounts to 33.2 percent of the total operating budget.

<sup>1</sup> This report is based on data generated in the CGA System and the analysis is based on gross basis.

<sup>2</sup>Notes: 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 December)	35.6	29.8	7.4	3.2	22.5	1.5

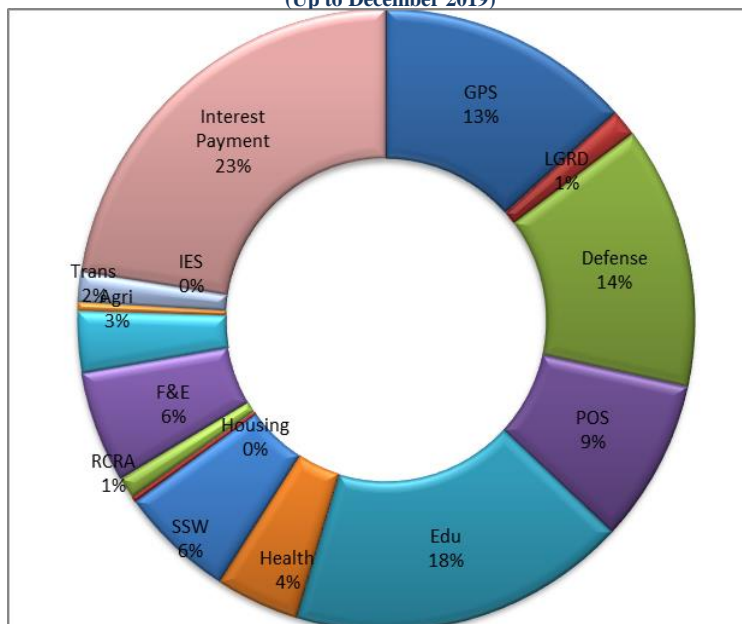
**Note:**

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

- Broadly in the budget for FY20, share of the administration sector has increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure in FY19;
- Till December 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 December 2019)**



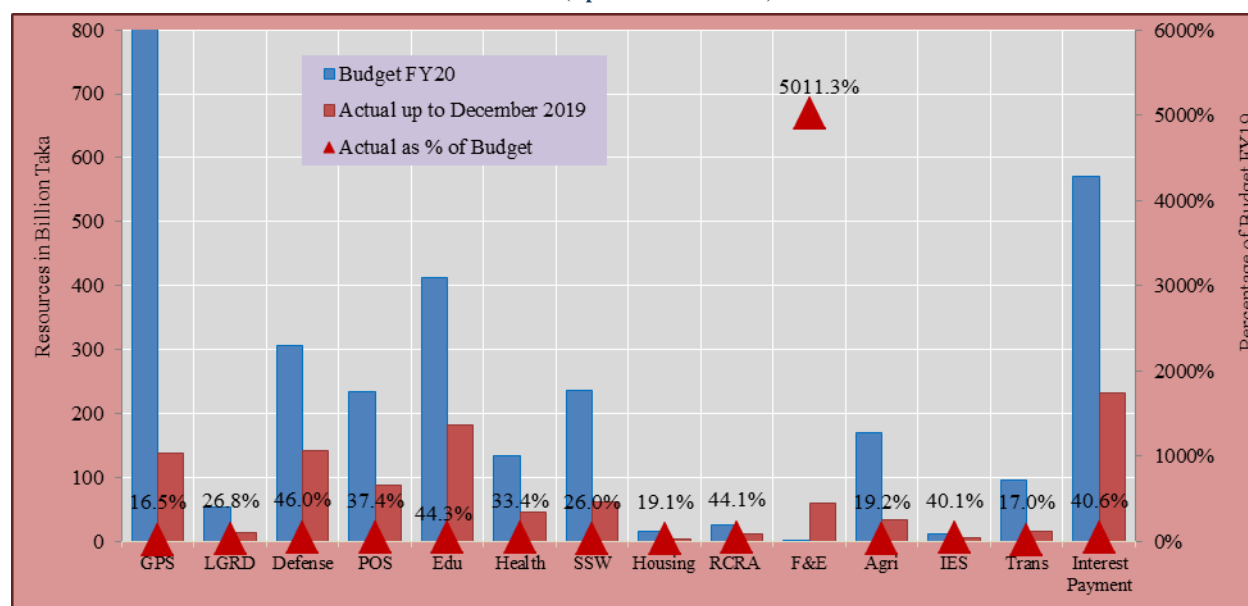
Total operating spending up to December, 2019 in the current fiscal year (FY20) is 33.2 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (23 percent) followed by Education (18 percent), Defence (14 percent) and General Public Service (13 percent).

### 1.1.4 Sector-wise Utilization

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

**Figure 2: OperatingExpenditure**  
(Up to December 2019)



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (5011.3%), Defence (46.0%), Education (44.3%), Recreation, Culture and Religious Affairs (44.1%) , Industries and Economic Services (40.1%) and Public Order & Safety (37.4%) sectors have shown better performance apart from interest Payment. A table containing detailed data is annexed as **Appendix 1**.

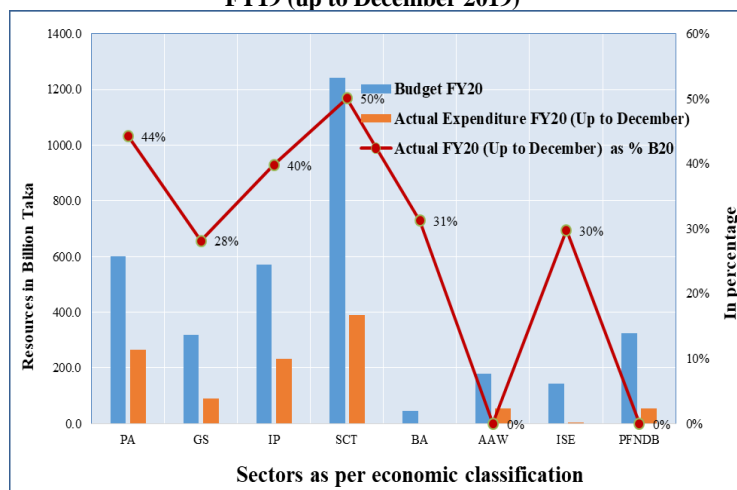
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY20), actual spending (operating) up to December 2019 is 33.2 percent of the budget estimate, which was 32.9 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

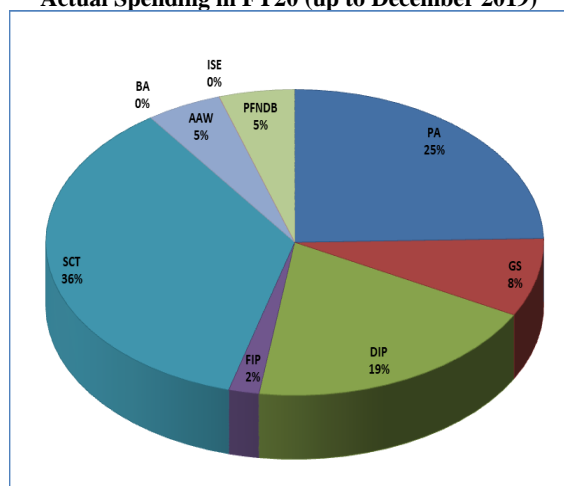
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), (Domestic & Foreign), Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Operating Budget (**PFNDB**). Status of actual spending up to December 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 December 2019)**



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



Up to December 2019, utilization rate of total operating expenditure is 33.2 percent. For some categories, like subsidies and current transfer (50%), pay and allowances (44%) and interest payment (40%) 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**<sup>3</sup> is shown in **Table 3**.

- Up to December 2019, actual expenditure is 19.62 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 16.76 percent of the budget;
- During this period, Recreation, Culture and Religious Affairs (35.31%) sector made the highest utilization of allocated resources followed by Fuel and Energy (25.38%), General Public Services (25.26%), LGRD (24.80), Agriculture, Fisheries and Livestock (23.17%) and Industries and Economic Services (21.82%).
- Some of the sectors with large allocation like Defence and Public Order & Safety showed a less-than-average performance.

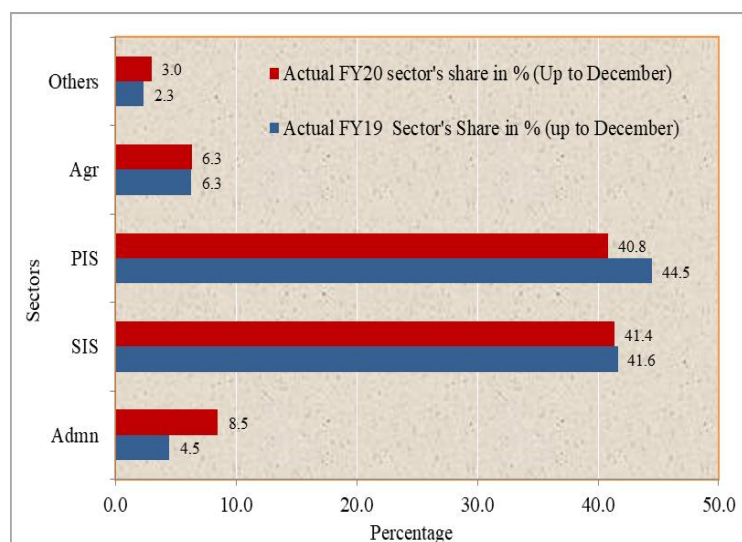
<sup>3</sup>Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the 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 December)	Sector's Share in Actual (up to December) (%)	Actual FY19 as % of Revised Budget FY19	Budget FY20	Actual FY20 (up to December)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (up to December) as % of Budget FY20	Actual FY20 sector's share in % (up to December)
GPS	10,952	10,812	7,976	931	3.09	73.77	13,005	3,284	120.28	163.04	25.26	7.91
LGRD	28,151	29,522	26,345	5,032	16.71	89.24	32,627	8,093	110.52	123.84	24.80	19.48
Defence	1,152	1,327	38	6	0.02	2.87	1,480	6	111.50	3883.56	0.38	0.01
POS	3,018	4,080	3,838	408	1.35	94.07	4,241	223	103.95	110.51	5.27	0.54
Edu	29,321	26,861	25,701	3,732	12.39	95.68	38,265	6,302	142.46	148.88	16.47	15.17
Health	11,141	10,091	8,041	2,086	6.92	79.69	12,267	1,225	121.57	152.56	9.99	2.95
SSW	5,573	5,103	3,942	656	2.18	77.24	5,780	570	113.25	146.62	9.86	1.37
HCS	3,520	4,347	4,150	1,034	3.43	95.47	4,977	1,001	114.48	119.92	20.12	2.41
RCRA	1,968	2,036	1,735	567	1.88	85.22	1,834	648	90.06	105.68	35.31	1.56
FE	24,713	26,386	26,517	7,118	23.63	100.50	27,930	7,089	105.85	105.33	25.38	17.07
AFL	9,948	9,872	8,924	1,895	6.29	90.40	11,349	2,630	114.97	127.18	23.17	6.33
IES	2,381	2,569	2,150	380	1.26	83.69	2,723	594	106.01	126.68	21.82	1.43
TC	47,830	40,445	31,810	6,274	20.83	78.65	55,209	9,871	136.50	173.56	17.88	23.76
Total	179,668	173,451	151,168	30,117	100.00	87.15	211,687	41,536	122.04	140.03	19.62	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 December, 2019 is presented in **Figure 5**.

➤ From the graph it appears that up to December 2019, the maximum share of spending went to social infrastructure (41.4 percent) followed by physical infrastructure (40.8 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 COLLECTION<sup>4</sup>

### 3.1 TOTAL REVENUE

Following table shows revenue collection position up to December, 2019:

**Table 4: Revenue Collection Position**

(In Crore Taka)

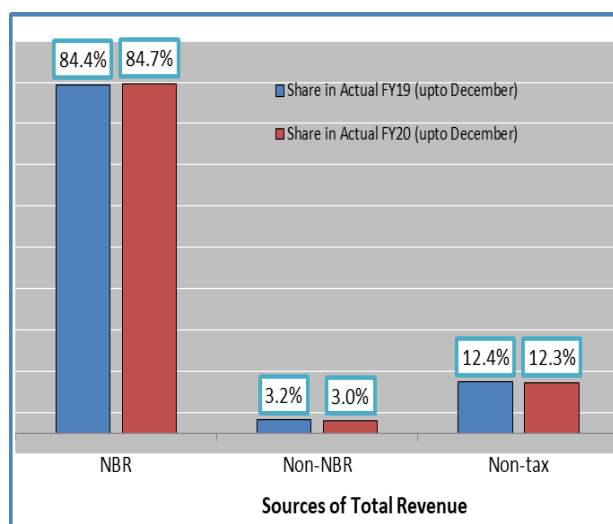
Sources of Revenue	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (December)	Actual FY19 (up to December)	Budget FY20	Actual FY20 (December)	Actual FY20 (up to December)	Actual (up to December) as percentage of Budget FY20
<b>Tax Revenue (a+b)</b>	305,927	289,600	225,956	17,724	101,092	340,100	20,390	106,748	31.4
a. NBR	296,200	280,000	218,616	16,932	97,382	325,600	19,694	103,095	31.7
a.1 Income	100,719	95,167	67,294	6,450	28,841	113,912	7,730	37,390	32.8
a.2 VAT	110,553	104,797	85,011	6,130	38,393	123,068	6,611	37,279	30.3
a.3 Import	48,766	45,219	38,426	1,671	11,379	48,153	2,150	12,255	33.6
a.4 Export duty	32,554	31,393	24,282	1	105	36,498	0	1	1.8
a.5 Excise	36	46	115	56	516	54	78	558	24.9
a.6 Supplementary Duty	2,090	1,976	2,339	2,551	17,646	2,239	3,022	15,042	31.2
a.7 Other Taxes	1,482	1,402	1,150	74	501	1,677	103	571	34.1
<b>b. Non-NBR</b>	9,727	9,600	7,340	792	3,710	14,500	696	3,653	25.2
<b>c. Non-tax Revenue</b>	33,354	27,006	25,921	993	14,258	37,707	1,503	15,035	39.9
<b>Total Revenue (a + b + c)</b>	339,281	316,606	251,877	18,717	115,350	377,807	21,893	121,783	32.2
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.70	3.98	11.78	0.71	3.70	-
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.91	0.74	4.54	13.09	0.76	4.22	-

- **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.

<sup>4</sup>Detailed 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 (84.7 percent up to December 2019).
- Growth rate of NBR is 5.9 percent but Non-NBR tax revenue is decreased by 1.5 percent. On the other hand, non-tax revenue collection grew by 5.4 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 31.4 and 39.9 percent respectively.

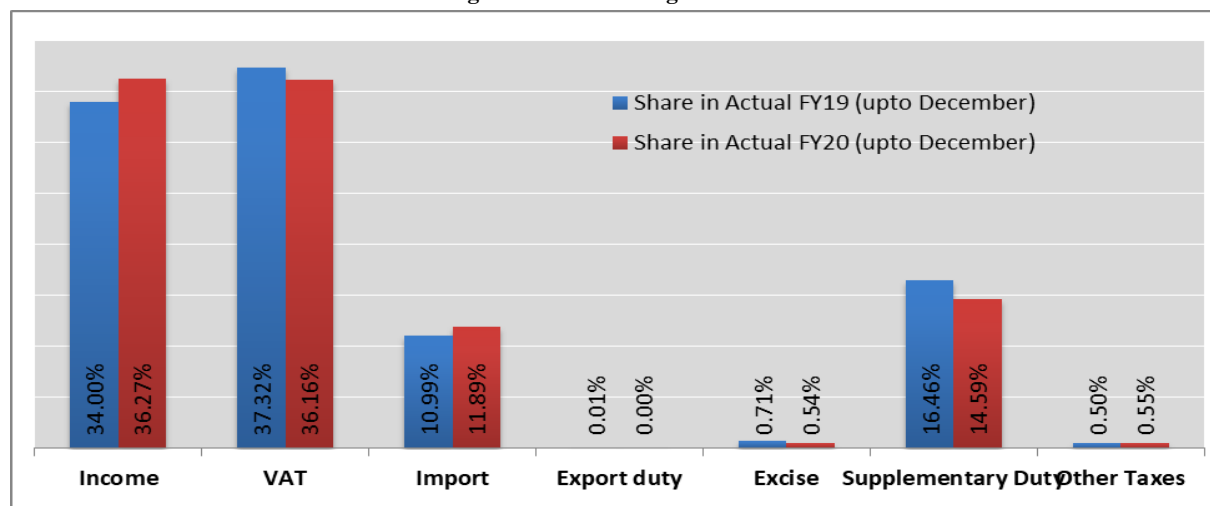
**Figure 6: Sources of Revenue Collection**



- Up to December 2019, total revenue collection for FY20 increased by 5.6 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 32.2 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 50.5 percent higher than the actual collection of the FY19
- In FY20 up to December 2019, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 36.3 percent from income tax, 36.2 percent was collected from VAT, 14.6 percent from supplementary duty, 11.9 percent from import duty and the rest from excise, export duties and other taxes.

## 4.0 Budget Deficit<sup>5</sup>

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 December	Accounts 2019-20 up to December
	Budget	Revised	Accounts December	Accounts 2018-19	Budget	Revised Budget	Accounts December		
<b>Revenues</b>	339,294	316,612	18,717	251,878	377,811	0	21,903	115,352	121,793
Tax Revenue	305,928	289,600	17,724	225,957	340,104	0	20,400	101,094	106,759
Non-Tax Revenue	33,368	27,013	993	25,921	37,710	0	1,502	14,258	15,034
Foreign Grants	4,051	3,787	215	1,650	4,168	0	0	296	1
<b>Revenue and Foreign Grants</b>	343,345	320,400	18,931	253,528	381,980	0	21,903	115,648	121,794
<b>Operating Expenditure</b>	282,415	266,727	17,888	238,067	310,263	0	16,662	92,793	102,897
Net Outlay for Food Account Operation	365	282	156	4,204	308	0	125	3,744	4,176
Loans & Advances (Net)	2,124	2,082	134	-1,708	937	0	-7	-32	-1,079
<b>Development Expenditure</b>	179,669	173,449	7,705	151,168	211,683	0	10,489	30,117	41,536
Development Program financed from Revenue Budget	327	299	18	184	1,463	0	21	53	76
Non-ADP Project	4,365	4,143	0	2,795	5,315	0	1,371	0	1,741
Annual Development Programme	173,000	167,000	7,591	147,400	202,721	0	9,011	29,907	39,582
Non-ADP FFW and Transfer	1,978	2,008	96	789	2,184	0	86	157	137
<b>Total Expenditure</b>	464,574	442,541	25,883	391,731	523,191	0	27,269	126,623	147,530
<b>Overall Balance (Including Grants)</b>	-121,229	-122,142	-6,951	-138,203	-141,211	0	-5,367	-10,975	-25,736
<b>Overall Balance (Excluding Grants)</b>	-125,280	-125,929	-7,166	-139,853	-145,380	0	-5,367	-11,271	-25,737
(In percent of GDP 2005-06 base) (Including grants)	-4.77	-4.80	-0.27	-5.44	-4.89	0.00	-0.19	-0.43	-0.89
(In percent of GDP 2005-06 base) (Excluding grants)	-4.93	-4.95	-0.28	-5.50	-5.04	0.00	-0.19	-0.44	-0.89

- In FY19, actual budget deficit (excluding grants) as percentage of GDP was 5.50 percent. Including grants it was 5.44 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 December, 2019 (excluding grants) as percentage of GDP was -0.89 percent.

<sup>5</sup>Budget deficit is calculated using the guidelines of the IMF.

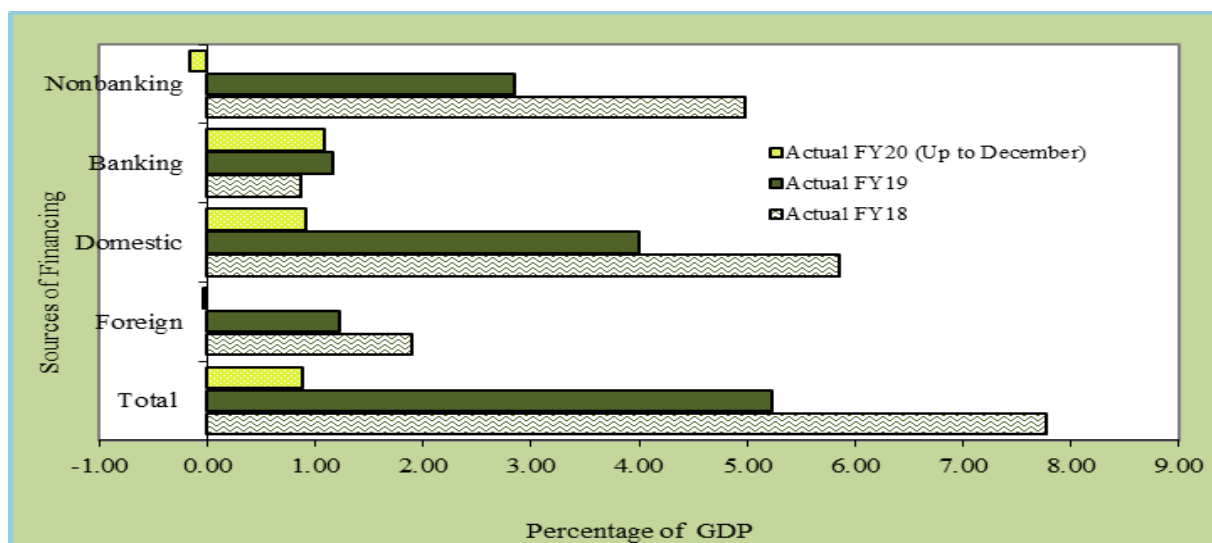
## 5.0 Financing

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 December	Accounts FY19	Budget	Revised Budget	Accounts December	Accounts FY19 up to December	Accounts FY20 up to December
<b>1.0 Foreign Borrowing-Net</b>	50,016	43,397	957	31,289	63,848	0	170	-1,712	-902
<b>1.1 Foreign Borrowing</b>	60,585	53,883	1,890	44,790	75,390	0	1,478	3,947	5,300
<b>1.2 Amortization</b>	-10,569	-10,486	-933	-13,501	-11,542	0	-1,308	-5,659	-6,202
<b>2.0 Domestic Borrowing</b>	71,226	78,745	5,994	101,835	77,363	0	5,181	12,684	26,620
<b>2.1 Borrowing from Banking System (Net)</b>	42,029	30,895	897	29,479	47,364	0	1,360	7,636	31,249
<b>2.1.1 Long-Term Debt (Net)</b>	23,965	21,117	3,650	19,852	28,094	0	8,000	9,254	28,655
<b>2.1.2 Short-Term Debt (Net)</b>	18,064	9,778	-2,753	9,628	19,270	0	-6,640	-1,618	2,594
<b>2.2 Non-Bank Borrowing (Net)</b>	29,197	47,850	5,097	72,355	30,000	0	3,821	5,048	-4,629
<b>2.2.1 National Savings Schemes (Net)</b>	26,197	45,000	3,340	50,357	27,000	0	2,732	25,363	9,765
<b>2.2.2 Others</b>	3,000	2,850	1,757	21,998	3,000	0	1,089	-20,315	-14,394
<b>Total - Financing :</b>	121,242	122,142	6,950	133,124	141,211	0	5,351	10,972	25,717
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	0.27	5.24	4.89	0.00	0.19	0.43	0.89

**Figure 8 Sources Of Financing Deficit**



For FY20, up to December 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 (December)	Actual FY19 (Up to December)	Actual FY19	Budget FY20	Actual FY20 (December)	Actual FY20 (up to December)
General Public Services	72,558	56,761	2,223	11,250	25,005	83,468	1,580	13,762
LGRD	4,515	4,800	393	1,873	5,145	5,259	198	1,408
Defence	27,932	29,374	1,539	10,198	29,951	30,622	1,610	14,094
Public Order and safety	23,575	23,988	1,713	8,505	23,184	23,396	1,114	8,745
Education & technology	38,615	39,414	2,509	17,634	37,558	41,223	2,875	18,263
Health	12,242	12,249	747	4,013	10,675	13,465	760	4,502
Social Security and Welfare	21,583	21,533	509	4,227	20,007	23,678	2,265	6,166
Housing	1,443	1,798	92	704	1,868	1,626	58	310
Recreation, Culture and Religious Affairs	2,373	2,531	139	1,062	2,671	2,557	181	1,127
Fuel and Energy	208	117	2,419	4,413	10,671	120	3,182	6,004
Agriculture	16,313	15,484	1,700	4,299	14,678	17,004	748	3,260
Industrial & Economic Services	1,084	1,191	63	486	1,117	1,168	44	468
Transport and Communication	8,632	8,742	456	3,078	6,166	9,612	317	1,630
Interest	51,340	48,745	3,388	21,082	49,461	57,070	1,730	23,159
Total – Operating Revenue Expenditure	282,414	266,727	17,888	92,823	238,156	310,268	16,662	102,897

### 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 (December)	Actual FY19 (Up to December)	Actual FY19	Budget FY20	Actual FY20 (December)	Actual FY20 (up to December)	Actual FY20 (up to December) as % Budget FY20
<b>Sub-total = GPS</b>	72,558	56,761	2,223	11,250	25,005	83,468	1,580	13,762	16.5
Office of the President	23	23	1	11	21	24	1	10	40.4
Parliament	298	298	13	90	225	327	16	91	27.8
Prime Minister's Office	487	620	50	203	548	564	41	219	38.8
Cabinet Division	74	79	5	30	67	174	4	34	19.4
Election Commission	1,685	2,322	612	719	1,694	779	16	125	16.0
Ministry of Public Administration	2,177	2,347	112	788	1,947	2,469	115	792	32.1

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (December)	Actual FY19 (Up to December)	Actual FY19	Budget FY20	Actual FY20 (December)	Actual FY20 (up to December)	Actual FY20 (up to December) as % Budget FY20
Public Service Commission	47	61	4	25	60	68	4	32	47.6
Finance Division	63,794	46,840	1,136	8,022	17,606	74,512	1,211	11,426	15.3
Internal Resources Division	2,037	2,031	147	772	1,254	2,301	90	461	20.1
Financial Institutions Division	279	249	3	58	195	139	25	61	43.8
Economic Relations Division	244	249	3	23	60	244	3	26	10.5
Planning Division/2	73	77	4	32	67	88	9	38	43.6
Implementation, Monitoring and Evaluation Division	37	41	3	12	38	54	2	10	18.5
Statistics and Informatics Division	182	189	12	67	151	225	16	77	34.4
Ministry of Foreign Affairs	1,120	1,336	116	399	1,071	1,499	28	360	24.0
<b>Sub-total = LGRD</b>	4,515	4,800	393	1,873	5,145	5,259	198	1,408	26.8
Local Government Division	3,682	3,936	368	1,617	4,283	4,322	168	1,129	26.1
Rural Development and Co-operatives Division	514	521	24	242	521	584	25	264	45.2
Ministry of Chittagong Hill Tracts Affairs	320	343	1	14	342	353	5	16	4.4
<b>Sub-total = Defence</b>	27,932	29,374	1,539	10,198	29,951	30,622	1,610	14,094	46.0
Ministry of Defence - Defence Services	26,750	28,140	1,445	9,812	28,467	29,285	1,506	13,529	46.2
Ministry of Defence - Others Services	1,147	1,200	92	376	1,450	1,298	102	554	42.7
Armed Forces Division	35	34	2	10	34	38	2	10	27.4
<b>Sub-total=POS</b>	23,575	23,988	1,713	8,505	23,184	23,396	1,114	8,745	37.4
Supreme Court	180	214	12	74	196	195	13	73	37.2
Law and Justice Division	1,040	1,104	68	465	1,040	1,196	72	459	38.3
Public Security Division	20,148	20,515	1,513	7,302	20,069	19,756	906	7,438	37.6
Legislative and Parliamentary Affairs Division	35	37	3	12	30	29	2	13	43.7
Anti Corruption Commission	89	100	6	35	96	110	7	39	35.2
Security Services Division	2,083	2,018	112	616	1,753	2,109	115	725	34.4
<b>Sub-total = Edu</b>	38,615	39,414	2,509	17,634	37,558	41,223	2,875	18,263	44.3
Ministry of Primary and Mass Education	14,154	14,094	1,075	6,360	13,596	14,771	1,101	6,733	45.6
Secondary and Higher Education Division	18,874	19,708	1,036	8,889	18,736	19,696	1,387	8,976	45.6
Ministry of Science and Technology	480	491	1	222	486	530	4	239	45.1

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (December)	Actual FY19 (Up to December)	Actual FY19	Budget FY20	Actual FY20 (December)	Actual FY20 (up to December)	Actual FY20 (up to December) as % Budget FY20
Information and Communication Technology Division	213	287	3	48	258	285	13	74	25.8
Technical and Madrasah Education Division	4,894	4,834	394	2,116	4,482	5,940	370	2,241	37.7
<b>Sub-total = Health</b>	12,242	12,249	747	4,013	10,675	13,465	760	4,502	33.4
Health Services Division	9,118	9,003	520	2,875	8,010	10,008	523	3,231	32.3
Medical Education and Family Welfare Division	3,124	3,246	227	1,137	2,665	3,458	237	1,270	36.7
<b>Sub-total = SSW</b>	21,583	21,533	509	4,227	20,007	23,678	2,265	6,166	26.0
Ministry of Social Welfare	5,339	5,338	68	1,336	5,253	6,555	1,466	2,851	43.5
Ministry of Women and Children Affairs	2,980	2,948	25	154	2,903	3,101	83	202	6.5
Ministry of Food	3,392	3,386	1	138	3,122	3,614	1	18	0.5
Ministry of Disaster Management and Relief	6,162	6,238	312	1,123	5,459	6,419	450	1,237	19.3
Ministry of Liberation Affairs	3,711	3,623	104	1,476	3,270	3,989	264	1,858	46.6
<b>Sub-total = HCS</b>	1,443	1,798	92	704	1,868	1,626	58	310	19.1
Ministry of Housing and Public Works	1,443	1,798	92	704	1,868	1,626	58	310	19.1
<b>Sub-total = RCRA</b>	2,373	2,531	139	1,062	2,671	2,557	181	1,127	44.1
Ministry of Information	643	678	44	232	677	704	41	319	45.4
Ministry of Cultural Affairs	290	324	12	136	310	315	10	127	40.2
Ministry of Religious Affairs	247	330	1	297	535	263	5	84	31.8
Ministry of Youth and Sports	1,193	1,199	83	398	1,149	1,274	125	597	46.9
<b>Sub-total = FE</b>	208	117	2,419	4,413	10,671	120	3,182	6,004	5,011.3
Energy and Mineral Resources Division	165	81	4	19	2,575	70	1,504	1,521	2,182.8
Power Division	43	36	2,415	4,395	8,096	50	1,678	4,483	8,943.6
<b>Sub-total = Agr</b>	16,313	15,484	1,700	4,299	14,678	17,004	748	3,260	19.2
Ministry of Agriculture/3	11,951	10,882	1,345	2,537	10,400	12,119	201	1,469	12.1
Ministry of Fisheries and Livestock	984	1,006	72	424	962	1,297	81	427	32.9
Ministry of Environment and Forest	789	820	33	279	640	820	27	163	19.9
Ministry of Land	1,101	1,115	70	401	1,022	1,092	68	439	40.2
Ministry of Water Resources	1,487	1,661	180	658	1,653	1,676	371	762	45.5
<b>Sub-total = IES</b>	1,084	1,191	63	486	1,117	1,168	44	468	40.1



Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (December)	Actual FY19 (Up to December)	Actual FY19	Budget FY20	Actual FY20 (December)	Actual FY20 (up to December)	Actual FY20 (up to December) as % Budget FY20
Ministry of Commerce	209	210	10	59	185	219	12	71	32.5
Ministry of Labour and Employment	111	108	7	53	105	115	7	40	35.0
Ministry of Industries	293	385	7	189	380	338	3	163	48.2
Ministry of Expatriates' Welfare and Overseas Employment	287	295	13	91	257	296	13	113	38.3
Ministry of Textiles and Jute	185	193	26	94	189	199	9	80	40.2
<b>Sub-total = TC</b>	8,632	8,742	456	3,078	6,166	9,612	317	1,630	17.0
Road Transport and Highways Division	3,563	3,683	354	1,683	3,812	4,110	242	819	19.9
Ministry of Railways	3,387	3,383	1	537	543	3,664	1	5	0.1
Ministry of Shipping	632	630	4	277	620	719	4	306	42.5
Ministry of Civil Aviation and Tourism	47	50	1	23	48	51	1	15	29.3
Posts and Telecommunications Division	1,002	994	96	554	1,094	1,064	70	485	45.6
Bridges Division	2	2	0	3	50	3	0	1	35.2
<b>Sub-total = Interest</b>	51,340	48,745	3,388	21,082	49,461	57,070	1,730	23,159	40.6
Domestic	48,377	45,278	3,113	19,404	46,015	52,797	1,408	21,020	39.8
Foreign	2,963	3,467	276	1,678	3,446	4,273	321	2,138	50.0
<b>Total Operating Revenue Expenditure</b>	282,414	266,727	17,888	92,823	238,156	310,268	16,662	102,897	33.2

### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to December)	Budget FY20	Actual FY20 (Up to December)	Actual FY19 (Up to December) as % of Budget FY19	Actual FY20 (upto December) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,399	26,423	60,109	26,612	45.1	44.3
Pay of Officers	7,679	7,659	7,290	3,579	8,254	3,752	46.6	45.5
Pay of Establishment	23,046	22,751	21,318	10,695	23,755	10,666	46.4	44.9
Allowances	27,799	27,584	24,791	12,148	28,100	12,194	43.7	43.4
Goods and Services	29,995	31,632	28,562	8,781	31,828	8,961	29.3	28.2
Supplies and Services	21,443	22,569	19,306	6,795	23,759	6,731	31.7	28.3
Repairs Maintenance and Rehabilitation	8,552	9,063	9,256	1,986	8,069	2,229	23.2	27.6
Interest Payments	51,338	48,742	49,461	21,082	57,068	23,159	41.1	40.6
Domestic	48,375	45,275	46,015	19,404	52,795	21,020	40.1	39.8
Foreign	2,963	3,467	3,446	1,678	4,273	2,138	56.6	50.0

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to December)	Budget FY20	Actual FY20 (Up to December)	Actual FY19 (Up to December) as % of Budget FY19	Actual FY20 (upto December) as % of Budget FY20
Subsidies and Incentives and Current Transfers	107,003	107,239	86,362	31,118	124,252	38,844	29.1	31.3
Subsidies and Incentives	33,205	30,901	26,369	7,721	33,457	11,256	23.3	33.6
Grants in Aid	45,173	47,205	43,804	17,020	50,699	19,486	37.7	38.4
Pensions and Gratuities	26,047	26,527	15,011	5,780	27,118	7,947	22.2	29.3
Others	2,578	2,607	1,178	596	2,593	154	23.1	5.9
Block Allocations	4,808	2,138	0	0	4,678	0	0.0	0.0
Unexpected	2,003	276	0	0	2,500	0	0.0	0.0
Others	2,805	1,863	0	0	2,178	0	0.0	0.0
<b>Total - Operating Recurrent Expenditure (A)</b>	<b>251,668</b>	<b>247,744</b>	<b>217,784</b>	<b>87,404</b>	<b>277,935</b>	<b>97,575</b>	<b>34.7</b>	<b>35.1</b>
Acquisition of Assets and Works (B)	14,785	16,987	20,152	5,317	17,846	5,317	36.0	29.8
Acquisition of Assets	13,786	15,270	18,832	5,079	16,716	5,068	36.8	30.3
Acquisition of Land	999	1,717	1,321	238	1,130	249	23.8	22.0
<b>Total - Augmented Operating Recurrent Expenditure (A+B):</b>	<b>266,452</b>	<b>264,732</b>	<b>237,936</b>	<b>92,720</b>	<b>295,781</b>	<b>102,892</b>	<b>34.8</b>	<b>34.8</b>
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
<b>Total - Operating Capital Expenditure (B+C)</b>	<b>30,747</b>	<b>18,981</b>	<b>20,283</b>	<b>5,390</b>	<b>32,328</b>	<b>5,322</b>	<b>17.5</b>	<b>16.5</b>
<b>Total - Operating Expenditure (Excluding Loan &amp; Advances, Domestic &amp; Foreign Debt, Food Operation) (A+B+C) :</b>	<b>282,415</b>	<b>266,726</b>	<b>238,067</b>	<b>92,793</b>	<b>310,263</b>	<b>102,897</b>	<b>32.9</b>	<b>33.2</b>

#### 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 (December)	Actual FY19 (Up to December)	Actual FY19	Budget FY20	Actual FY20 (December)	Actual FY20 (up to December)	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	288.3	930.6	7,976.2	13,004.6	1,553.9	3,284.5	8.61	25.26
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	214.3	672.3	2,004.8	2,964.3	155.4	296.9	30.60	10.02
Cabinet Division	72.8	75.9	0.1	2.1	14.7	67.0	1.0	6.0	2.80	8.95
Election Commission	210.0	2,020.2	10.2	71.8	1,585.4	1,141.2	4.6	1,125.9	3.55	98.66
Ministry of Public Administration	287.0	251.6	14.2	39.0	198.1	394.0	11.1	46.0	15.49	11.68
Public Service Commission	30.3	63.6	0.0	0.0	21.7	34.4	0.8	3.5	0.00	10.06
Finance Division	3,446.4	2,889.9	2.2	14.6	1,635.9	3,326.4	802.6	912.9	0.51	27.44

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (December)	Actual FY19 (Up to December)	Actual FY19	Budget FY20	Actual FY20 (December)	Actual FY20 (up to December)	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	0.2	3.5	117.9	597.8	1.2	4.8	1.22	0.80
Financial Institutions Division	2,183.1	1,828.5	0.0	5.0	1,559.2	2,902.6	574.6	860.3	0.28	29.64
Economic Relations Division	34.9	37.0	0.3	0.7	33.6	66.1	0.5	5.7	1.97	8.62
Planning Division/2	1,306.3	436.2	26.5	72.3	171.6	1,143.3	0.6	9.3	16.56	0.81
Implementation Monitoring and Evaluation Division	98.0	104.5	1.6	5.0	101.5	95.2	0.3	0.4	4.79	0.39
Statistics and Informatics Division	417.0	551.8	9.8	21.8	469.8	150.0	0.9	5.5	3.96	3.66
Ministry of Foreign Affairs	129.2	66.3	9.0	22.4	61.8	121.5	0.2	7.4	33.71	6.05
Sub-total = LGRD	28,151.3	29,522.4	1,296.9	5,031.9	26,345.4	32,626.8	1,928.2	8,093.0	17.04	24.80
Local Government Division	25,467.2	26,759.5	1,140.4	4,202.0	23,690.4	29,920.7	1,808.5	7,148.7	15.70	23.89
Rural Development and Co-operatives Division	1,695.1	1,745.3	66.0	586.8	1,686.8	1,864.8	70.2	712.6	33.62	38.22
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	90.5	243.2	968.2	841.3	49.5	231.7	23.89	27.54
Sub-total = Defence	1,152.5	1,327.3	6.0	6.2	38.1	1,479.9	0.3	5.6	0.46	0.38
Ministry of Defence - Defence Services	1,152.5	1,327.3	6.0	6.2	38.1	1,479.9	0.3	5.6	0.46	0.38
Sub-total=POS	3,018.3	4,080.1	148.5	407.6	3,838.0	4,241.3	67.1	223.3	9.99	5.27
Law and Justice Division	480.7	472.2	24.5	72.0	322.8	453.5	10.9	34.7	15.25	7.65
Public Security Division	1,257.6	1,578.5	93.3	218.9	1,525.6	2,166.5	28.9	101.7	13.87	4.69
Legislative and Parliamentary Affairs Division	0.1	0.3	0.0	0.0	0.2	6.5	0.1	0.5	0.00	7.93
Anti Corruption Commission	28.6	22.8	0.8	2.7	18.2	30.2	0.0	0.7	11.84	2.42
Security Services Division	1,251.3	2,006.3	29.9	114.0	1,971.2	1,584.8	27.3	85.7	5.68	5.41
Sub-total = Edu	29,321.1	26,860.6	1,224.2	3,731.6	25,701.1	38,264.6	1,196.6	6,302.0	13.89	16.47
Ministry of Primary and Mass Education	8,312.0	6,427.4	553.9	1,114.7	6,337.1	9,270.0	229.7	1,272.7	17.34	13.73
Secondary and Higher Education Division	6,014.2	6,159.4	569.1	874.1	5,723.3	9,927.7	730.9	2,950.4	14.19	29.72
Ministry of Science and Technology	11,720.4	11,900.4	14.7	1,309.4	11,904.0	15,908.5	47.5	1,524.8	11.00	9.58
Information and Communication Technology Division	2,468.2	1,450.2	70.8	371.4	992.7	1,645.3	117.8	364.3	25.61	22.14
Technical and Madrasah Education Division	806.4	923.2	15.7	62.0	743.9	1,513.2	70.8	189.8	6.71	12.55
Sub-total = Health	11,140.6	10,090.7	648.3	2,085.6	8,040.8	12,266.8	301.9	1,225.5	20.67	9.99
Health Services Division	9,040.6	8,266.1	556.1	1,839.3	6,716.4	9,936.8	268.7	1,022.5	22.25	10.29
Medical Education and Family Welfare Division	2,100.0	1,824.6	92.1	246.2	1,324.4	2,330.0	33.2	203.0	13.50	8.71
Sub-total = SSW	5,573.5	5,103.5	184.7	656.3	3,942.1	5,779.7	197.8	569.9	12.86	9.86
Ministry of Social Welfare	254.0	245.1	7.9	32.5	214.7	326.0	8.0	55.2	13.28	16.92
Ministry of Women and Children Affairs	509.0	509.6	15.2	98.3	427.5	647.8	21.1	164.3	19.29	25.37
Ministry of Food	764.7	645.1	10.4	59.6	618.1	888.8	20.0	41.3	9.24	4.65
Ministry of Disaster Management and Relief	3,495.8	3,478.9	139.9	416.2	2,465.1	3,452.8	140.4	271.6	11.96	7.87
Ministry of Liberation Affairs	550.0	224.8	11.2	49.7	216.6	464.3	8.3	37.4	22.09	8.06
Sub-total = HCS	3,519.7	4,347.3	152.7	1,034.2	4,150.4	4,977.0	226.1	1,001.4	23.79	20.12

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (December)	Actual FY19 (Up to December)	Actual FY19	Budget FY20	Actual FY20 (December)	Actual FY20 (up to December)	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	152.7	1,034.2	4,150.4	4,977.0	226.1	1,001.4	23.79	20.12
Sub-total = RCRA	1,968.1	2,036.4	237.2	566.7	1,735.4	1,834.1	78.2	647.6	27.83	35.31
Ministry of Information	522.1	250.4	52.0	90.3	184.7	285.3	6.6	53.7	36.08	18.82
Ministry of Cultural Affairs	220.0	301.3	51.8	142.9	294.7	260.2	25.2	55.0	47.44	21.16
Ministry of Religious Affairs	921.4	1,164.7	98.9	223.6	946.7	1,074.5	27.2	486.6	19.20	45.29
Ministry of Youth and Sports	304.6	319.9	34.5	109.8	309.3	214.2	19.1	52.2	34.33	24.39
Sub-total = FE	24,712.6	26,385.5	1,748.9	7,118.1	26,517.5	27,930.3	2,705.0	7,088.8	26.98	25.38
Energy and Mineral Resources Division	1,819.9	2,209.1	20.8	72.8	2,163.3	1,915.9	158.9	325.6	3.30	17.00
Power Division	22,892.7	24,176.4	1,728.1	7,045.2	24,354.1	26,014.4	2,546.1	6,763.2	29.14	26.00
Sub-total = Agr	9,947.8	9,871.9	394.4	1,894.8	8,924.0	11,349.3	517.0	2,629.6	19.19	23.17
Ministry of Agriculture/3	1,959.2	1,906.8	57.4	316.4	1,773.9	1,931.4	73.3	476.2	16.59	24.66
Ministry of Fisheries and Livestock	883.7	776.1	27.9	95.1	699.4	1,634.9	32.3	173.5	12.26	10.61
Ministry of Environment and Forest	481.4	520.1	4.4	42.3	180.4	676.0	8.1	24.7	8.13	3.66
Ministry of Land	1,017.6	650.6	16.8	42.2	370.3	849.4	17.5	37.9	6.49	4.46
Ministry of Water Resources	5,606.0	6,018.3	287.9	1,398.8	5,900.0	6,257.6	385.6	1,917.3	23.24	30.64
Sub-total = IES	2,380.6	2,568.7	134.4	379.8	2,149.7	2,723.2	193.0	594.1	14.79	21.82
Ministry of Commerce	346.8	275.4	0.2	0.9	255.4	412.5	0.9	20.2	0.32	4.89
Ministry of Labour and Employment	115.7	163.2	3.4	9.4	111.1	198.2	8.5	29.9	5.78	15.06
Ministry of Industries	1,058.6	1,087.3	107.4	295.2	1,028.9	1,217.6	168.0	456.1	27.15	37.46
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	16.8	42.7	228.9	295.0	11.8	30.9	14.20	10.47
Ministry of Textiles and Jute	552.0	742.0	6.7	31.6	525.4	600.0	3.8	57.1	4.26	9.52
Sub-total = GPS	47,830.5	40,445.2	1,240.3	6,273.7	31,809.6	55,208.9	1,523.6	9,870.7	15.51	17.88
Road Transport and Highways Division	20,817.4	19,802.6	854.2	2,663.2	19,848.6	25,163.4	1,089.8	4,718.0	13.45	18.75
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	216.6	665.1	3,537.0	3,113.4	304.0	1,223.5	18.55	39.30
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	0.0	0.0	951.3	3,374.6	67.5	179.5	0.00	5.32
Posts and Telecommunications Division	2,380.6	1,845.6	149.4	332.8	1,007.9	2,396.8	62.2	570.3	18.03	23.80
Bridges Division	9,112.2	6,343.8	20.1	2,414.3	6,266.3	8,562.0	0.0	3,179.4	38.06	37.13
Total Development Revenue Expenditure	179,668.4	173,451.5	7,704.6	30,117.0	151,168.3	211,686.6	10,488.6	41,535.9	17.36	19.62

## Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2018-19					Fiscal Year 2019-20		
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (December)	Actual FY19 (Up to December)	Actual FY19	Budget FY20	Actual FY20 (December)	Actual FY20 (up to December)
<b>Tax Revenue (a+b)</b>	194,325.2	305,927.0	289,599.6	17,724.2	101,091.8	225,955.9	340,100.0	20,389.9	106,748.2
<b>a. NBR</b>	187,103.3	296,200.0	280,000.0	16,932.1	97,382.0	218,615.5	325,600.0	19,693.6	103,095.1
a.1 Income	59,031.4	100,718.6	95,167.4	6,449.8	28,840.6	67,293.6	113,911.5	7,729.9	37,389.6
a.2 VAT	68,221.3	110,553.1	104,796.6	6,129.6	38,393.3	85,010.7	123,067.7	6,610.7	37,278.5
a.3 Import	36,508.9	48,766.2	45,218.8	1,670.7	11,378.9	24,282.1	48,153.2	2,149.9	12,254.9
a.4 Export	19,985.5	32,553.6	31,393.3	1.4	105.4	114.6	36,498.1	0.0	1.0
a.4 Excise	30.6	36.0	46.0	56.1	516.2	2,338.5	53.5	78.1	557.8
a.5 Sup	2,116.5	2,090.1	1,976.3	2,550.8	17,646.1	38,426.1	2,239.4	3,021.9	15,042.3
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	73.8	501.3	1,149.8	1,676.7	103.1	571.0
<b>b. Non-NBR</b>	7,221.9	9,727.0	9,599.6	792.2	3,709.8	7,340.4	14,500.0	696.4	3,653.1
b.1 Narcotics & Liquor	78.0	102.3	98.0	5.5	38.2	76.2	109.0	6.5	40.0
b.2 Vehicles	1,480.1	1,429.7	1,430.0	107.6	867.8	1,677.4	1,432.7	163.6	944.7
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	36.2	285.6	665.1	1,400.0	49.4	378.9
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	596.7	2,209.7	4,199.2	11,047.0	422.9	2,009.9
b.5 Surcharge	611.0	493.1	490.6	46.1	308.5	722.5	511.3	54.0	279.6
<b>c. Non-tax Revenue</b>	22,229.2	33,353.6	27,006.0	992.6	14,258.0	25,921.0	37,707.3	1,503.1	15,035.0
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	82.5	1,147.3	2,653.9	3,496.9	122.6	729.1
c.2 Interest	1,991.2	5,460.2	5,138.4	78.1	801.7	1,513.0	8,316.9	132.3	1,091.6
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	266.1	1,419.6	2,796.3	8,886.7	299.1	1,413.3
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	37.9	300.2	688.7	288.9	54.7	323.2
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	257.5	1,358.6	3,963.7	7,273.9	240.6	1,789.3
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	16.3	250.7	563.4	630.3	14.9	195.1
c.7 Tolls and Levies	612.5	657.8	657.9	49.8	319.2	675.7	686.1	62.6	363.7
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	32.3	609.2	902.3	2,614.3	41.0	229.9
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	136.0	7,897.8	11,906.0	5,260.7	482.6	8,801.0
c. 10 Capital Revenue	700.4	237.2	329.8	36.1	153.5	258.0	252.5	52.7	98.7
<b>Total Revenue (a+b+c)</b>	216,554.4	339,280.7	316,605.5	18,716.8	115,349.8	251,876.9	377,807.3	21,893.0	121,783.2
d. Tax-GDP Ratio (base 2005-06)	8.63	12.03	11.39	0.70	3.98	8.89	11.78	0.71	3.70
e. Revenue-GDP ratio (base 2005-06)	9.62	13.34	12.45	0.74	4.54	9.91	13.09	0.76	4.22

### 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 December/Actual FY19 up to December)*100	(Actual FY20 up to December/ Budget FY20)*100
Tax Revenue (a+b)	94.7	150.5	117.4	89.7	105.6	31.4
a. NBR	94.5	148.9	116.3	86.8	105.9	31.7
a.1 Income	94.5	169.3	119.7	26.7	129.6	32.8
a.2 VAT	94.8	144.8	117.4	33.8	97.1	30.3
a.3 Import	92.7	125.3	106.5	15.2	107.7	33.6
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	108.1	24.9
a.5 Sup	94.6	95.8	113.3	0.9	85.2	31.2
a.6 Other Taxes	94.6	145.8	119.6	0.5	113.9	34.1
b. Non-NBR	98.7	197.5	151.0	2.9	98.5	25.2
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	104.8	36.7
b.2 Vehicles	100.0	85.4	100.2	0.7	108.9	65.9
b.3 Land Revenue	100.0	210.5	99.9	0.3	132.7	27.1
b.4 Stamp Duty	98.1	263.1	178.8	1.7	91.0	18.2
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.5	139.6	10.3	105.4	39.9
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	63.6	20.9
c.2 Interest	94.1	549.7	161.9	0.6	136.2	13.1
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	99.6	15.9
c.4 Fines, Penalties and Forfeiture	92.3	42.0	52.0	0.3	107.7	111.9
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	131.7	24.6
c.6 Rents, Leases and Recoveries	77.1	111.9	129.3	0.2	77.8	31.0
c.7 Tolls and Levies	100.0	101.5	104.3	0.3	113.9	53.0
c.8 Non-Commercial Sales	78.5	289.7	142.9	0.4	37.7	8.8
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	111.4	167.3
c. 10 Capital Revenue	139.0	97.9	76.6	0.1	64.3	39.1
Total Revenue (a+b+c)	93.3	150.0	119.3	100.0	105.6	32.2

#### 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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