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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 January, 2020 in the current fiscal year (FY 20) is 37.9 percent of the operating budget estimates. Actual development expenditure during the same period is 24.06 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 January 2020, 37.2 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (84.6 Percent). Total NBR tax collection is 36.5 percent of the annual target. Regarding NTR (Non Tax Revenue), 46.4 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 January 2020, in current fiscal year, overall balance (excluding grants) is - 1.06 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 January)	Actual (up to January) as % of Budget FY20
GPS	72,558	56,761	25,005	10.5	44.1	83,468	115.0	147.0	333.8	15,782	18.9
LGRD	4,515	4,800	5,145	2.2	107.2	5,259	116.5	109.6	102.2	1,676	31.9
Defense	27,932	29,374	29,951	12.6	102.0	30,622	109.6	104.2	102.2	15,493	50.6
POS	23,575	23,988	23,184	9.7	96.6	23,396	99.2	97.5	100.9	10,428	44.6
Edu	38,615	39,414	37,558	15.8	95.3	41,223	106.8	104.6	109.8	21,875	53.1
Health	12,242	12,249	10,675	4.5	87.1	13,465	110.0	109.9	126.1	5,259	39.1
SSW	21,583	21,533	20,007	8.4	92.9	23,678	109.7	110.0	118.3	6,562	27.7
Housing	1,443	1,798	1,868	0.8	103.9	1,626	112.7	90.4	87.0	413	25.4
RCRA	2,373	2,531	2,690	1.1	105.5	2,557	107.8	101.0	95.7	1,298	50.8
F&E	208	117	10,671	4.5	9126.3	120	57.7	102.5	1.1	6,697	5589.7
Agri	16,313	15,484	14,678	6.2	94.8	17,004	104.2	109.8	115.8	5,121	30.1
IES	1,084	1,191	1,117	0.5	93.8	1,168	107.7	98.1	104.6	596	51.1
Trans	8,632	8,742	6,165	2.6	70.5	9,612	111.3	109.9	155.9	1,976	20.6
Interest payment	51,340	48,745	49,461	20.8	101.5	57,070	111.2	117.1	115.4	24,371	42.7
Total	282,414	266,727	238,175	100	89.3	310,268	109.9	116.3	130.3	117,547	37.9

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 January 2020, apart from interest payment, spending in Fuel and Energy (F&E), Education, Industries and Economic Services (IES), Recreation, Culture and Religious Affairs (RCRA), Defence, Public order and safety (POS) and Health were on the higher side. Sectors like General Public Services (GPS), Transport and Communication (Trans), Housing and social security and welfare (SSW) have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to January 2020 amounts to 37.9 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 January)	35.5	30.4	7.4	4.4	20.7	1.6

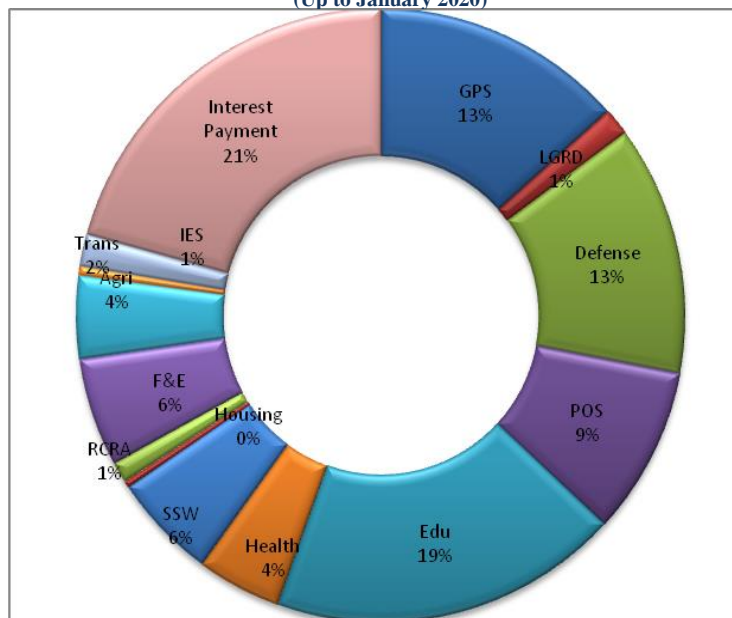
Note:

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 January 2020, 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 January 2020)



Total operating spending up to January, 2020 in the current fiscal year (FY20) is 37.9 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 (21 percent) followed by Education (19 percent), Defence (13 percent) and General Public Services (13 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to January 2020)

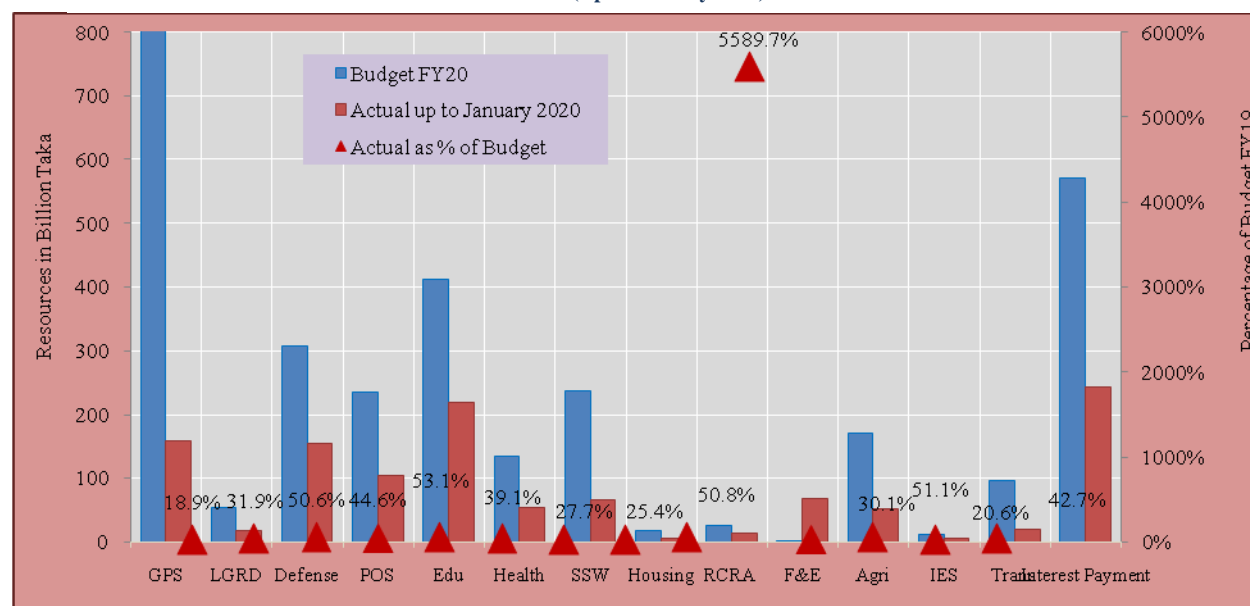


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (5589.7%), Education (53.1%), Industries and Economic Services (51.1%), Recreation, Culture and Religious Affairs (50.8%), Defence (50.6%) and Public Order & Safety (44.6%) 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 January 2020 is 37.9 percent of the budget estimate, which was 39.3 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 January 2020 as per economic classification is shown in **figures 3** and **4**. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (**Appendix 3**).

Figure 3: Actual Expenditure according to Economic classification FY20 (up to January 2020)

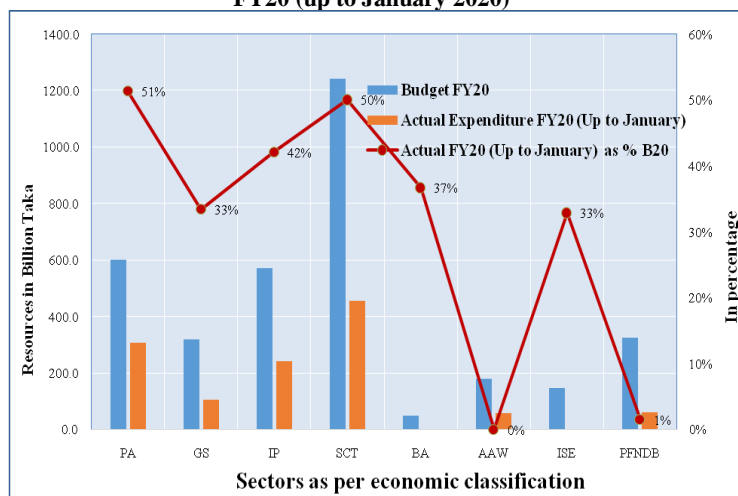
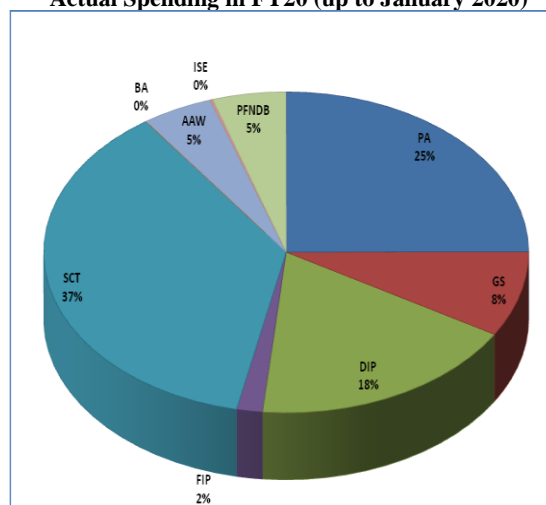


Figure 4: Share of Different Categories in Total Actual Spending in FY20 (up to January 2020)



Up to January 2020, utilization rate of total operating expenditure is 37.9 percent. For some categories, like pay and allowances (51%) subsidies and current transfer (50%) and interest payment (42%) 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**.

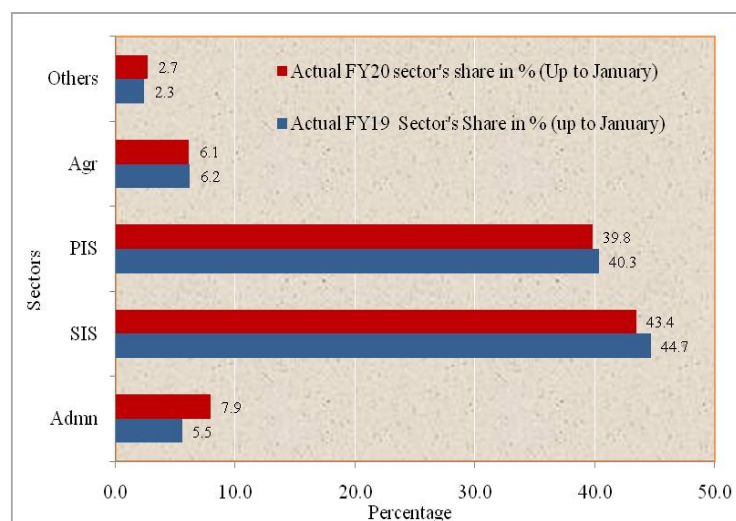
- Up to January 2020, actual expenditure is 24.06 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 20.69 percent of the budget;
- During this period, Recreation, Culture and Religious Affairs (40.17%) sector made the highest utilization of allocated resources followed by LGRD (28.99), General Public Services (28.64%), Fuel and Energy (27.87%), Agriculture, Fisheries and Livestock (27.47%) and Housing (26.73%).
- Some of the sectors with large allocation like Defence, Public Order & Safety and Health showed a less-than-average performance.

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

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Fiscal Year 2018-19						Fiscal Year 2019-20					
	Budget FY19	Revised FY19	Actual FY19	Actual FY19 (up to January)	Sector's Share in Actual (up to January) (%)	Actual FY19 as % of Revised Budget FY19	Budget FY20	Actual FY20 (up to January)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (up to January) as % of Budget FY20	Actual FY20 sector's share in % (up to January)
GPS	10,952	10,812	7,976	1,552	4.17	73.77	13,005	3,725	120.28	163.04	28.64	7.31
LGRD	28,151	29,522	26,345	6,336	17.04	89.24	32,627	9,460	110.52	123.84	28.99	18.57
Defence	1,152	1,327	38	7	0.02	2.87	1,480	7	111.50	3883.56	0.45	0.01
POS	3,018	4,080	3,838	502	1.35	94.07	4,241	309	103.95	110.51	7.28	0.61
Edu	29,321	26,861	25,701	5,426	14.59	95.68	38,265	8,840	142.46	148.88	23.10	17.35
Health	11,141	10,091	8,041	2,539	6.83	79.69	12,267	1,570	121.57	152.56	12.80	3.08
SSW	5,573	5,103	3,942	905	2.43	77.24	5,780	930	113.25	146.62	16.09	1.83
HCS	3,520	4,347	4,150	1,405	3.78	95.47	4,977	1,330	114.48	119.92	26.73	2.61
RCRA	1,968	2,036	1,763	603	1.62	86.59	1,834	737	90.06	104.02	40.17	1.45
FE	24,713	26,386	26,517	7,638	20.54	100.50	27,930	7,783	105.85	105.33	27.87	15.28
AFL	9,948	9,872	8,924	2,306	6.20	90.40	11,349	3,117	114.97	127.18	27.47	6.12
IES	2,381	2,569	2,150	599	1.61	83.69	2,723	637	106.01	126.68	23.37	1.25
TC	47,830	40,445	31,668	7,365	19.81	78.30	55,209	12,497	136.50	174.34	22.64	24.53
Total	179,668	173,451	151,054	37,184	100.00	87.09	211,687	50,941	122.04	140.14	24.06	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 January, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to January 2020, the maximum share of spending went to social infrastructure (43.4 percent) followed by physical infrastructure (39.8 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 COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to January, 2020:

Table 4: Revenue Collection Position

(In Crore Taka)

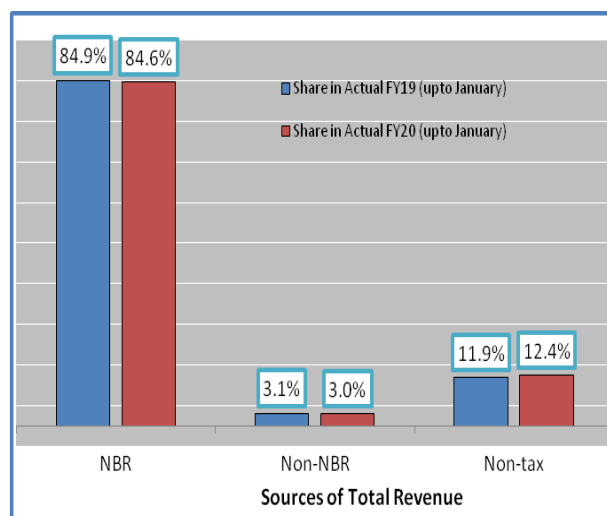
Sources of Revenue	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (January)	Actual FY19 (up to January)	Budget FY20	Actual FY20 (January)	Actual FY20 (up to January)	Actual (up to January) as percentage of Budget FY20
Tax Revenue (a+b)	305,927	289,600	225,956	21,403	122,494	340,100	16,318	123,134	36.2
a. NBR	296,200	280,000	218,616	20,758	118,139	325,600	15,757	118,919	36.5
a.1 Income	100,719	95,167	67,294	6,153	34,993	113,912	6,640	44,047	38.7
a.2 VAT	110,553	104,797	85,011	7,820	46,213	123,068	5,200	42,528	34.6
a.3 Import	48,766	45,219	38,426	2,293	13,672	48,153	738	12,993	35.6
a.4 Export duty	32,554	31,393	24,282	1	107	36,498	0	1	1.9
a.5 Excise	36	46	115	947	1,463	54	95	653	29.2
a.6 Supplementary Duty	2,090	1,976	2,339	3,426	21,072	2,239	2,970	18,012	37.4
a.7 Other Taxes	1,482	1,402	1,150	118	619	1,677	114	685	40.9
b. Non-NBR	9,727	9,600	7,340	645	4,355	14,500	561	4,215	29.1
c. Non-tax Revenue	33,354	27,006	25,921	2,365	16,623	37,707	2,396	17,478	46.4
Total Revenue (a + b + c)	339,281	316,606	251,877	23,768	139,117	377,807	18,715	140,612	37.2
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.84	4.82	11.78	0.57	4.27	-
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.91	0.93	5.47	13.09	0.65	4.87	-

- **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 11.93 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 (84.6 percent up to January 2020).
- Growth rate of NBR is 0.7 percent but Non-NBR tax revenue is decreased by 3.2 percent. On the other hand, non-tax revenue collection grew by 5.1 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 36.2 and 46.4 percent respectively.

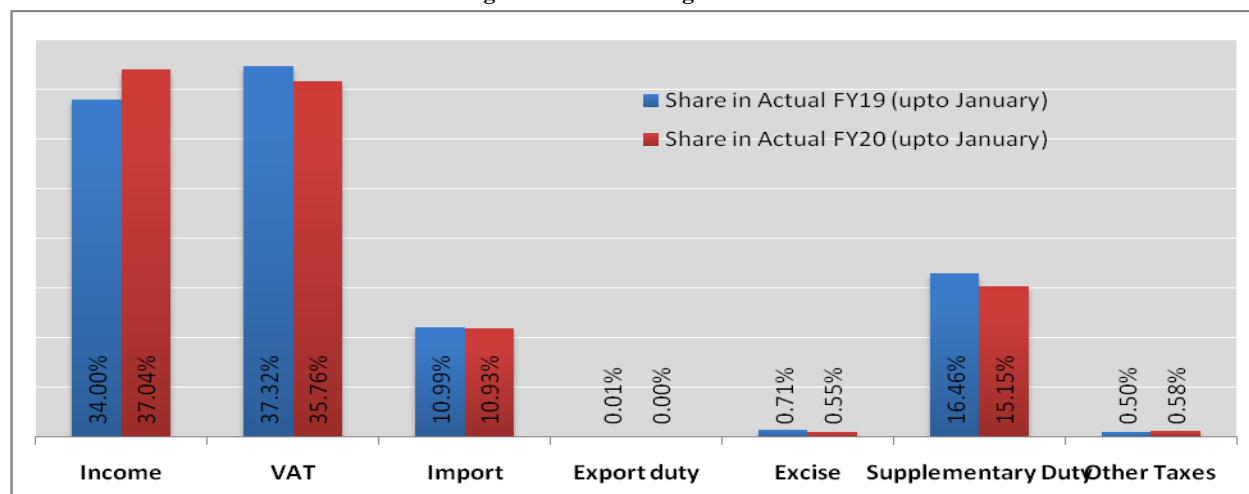
Figure 6: Sources of Revenue Collection



- Up to January 2020, total revenue collection for FY20 increased by 1.1 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 37.2 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 January 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 37.0 percent from income tax (direct tax), 35.8 percent was collected from VAT, 15.2 percent from supplementary duty, 10.9 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 January	Accounts 2019-20 up to January
	Budget	Revised	Accounts January	Accounts 2018-19	Budget	Revised Budget	Accounts January		
Revenues	339,294	316,612	23,768	251,879	377,811	357,514	19,660	139,119	141,566
Tax Revenue	305,928	289,600	21,403	225,957	340,104	313,070	17,264	122,496	124,089
Non-Tax Revenue	33,368	27,013	2,365	25,921	37,710	44,446	2,396	16,623	17,478
Foreign Grants	4,051	3,787	0	1,677	4,168	3,454	7	296	8
Revenue and Foreign Grants	343,345	320,400	23,768	253,556	381,980	360,968	19,667	139,415	141,574
Operating Expenditure	282,415	266,727	18,128	238,086	310,263	295,708	14,574	110,920	117,547
Net Outlay for Food Account Operation	365	282	1,233	4,204	308	226	621	4,978	4,797
Loans & Advances (Net)	2,124	2,082	-689	-1,708	937	3,294	-178	-720	-1,257
Development Expenditure	179,669	173,449	7,069	151,054	211,683	202,349	9,165	37,184	50,935
Development Program financed from Revenue Budget	327	299	16	184	1,463	1,833	687	69	763
Non-ADP Project	4,365	4,143	0	2,795	5,315	4,846	346	0	2,087
Annual Development Programme	173,000	167,000	6,985	147,286	202,721	192,921	8,027	36,890	47,843
Non-ADP FFW and Transfer	1,978	2,008	68	789	2,184	2,748	105	225	243
Total Expenditure	464,574	442,541	25,741	391,636	523,191	501,577	24,182	152,361	172,022
Overall Balance (Including Grants)	-121,229	-122,142	-1,974	-138,080	-141,211	-140,609	-4,515	-12,946	-30,449
Overall Balance (Excluding Grants)	-125,280	-125,929	-1,974	-139,758	-145,380	-144,063	-4,522	-13,242	-30,456
(In percent of GDP 2005-06 base) (Including grants)	-4.77	-4.80	-0.08	-5.43	-4.89	-4.87	-0.16	-0.51	-1.06
(In percent of GDP 2005-06 base) (Excluding grants)	-4.93	-4.95	-0.08	-5.50	-5.04	-4.99	-0.16	-0.52	-1.06

- 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 January, 2020 (excluding grants) as percentage of GDP was -1.06 percent.

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

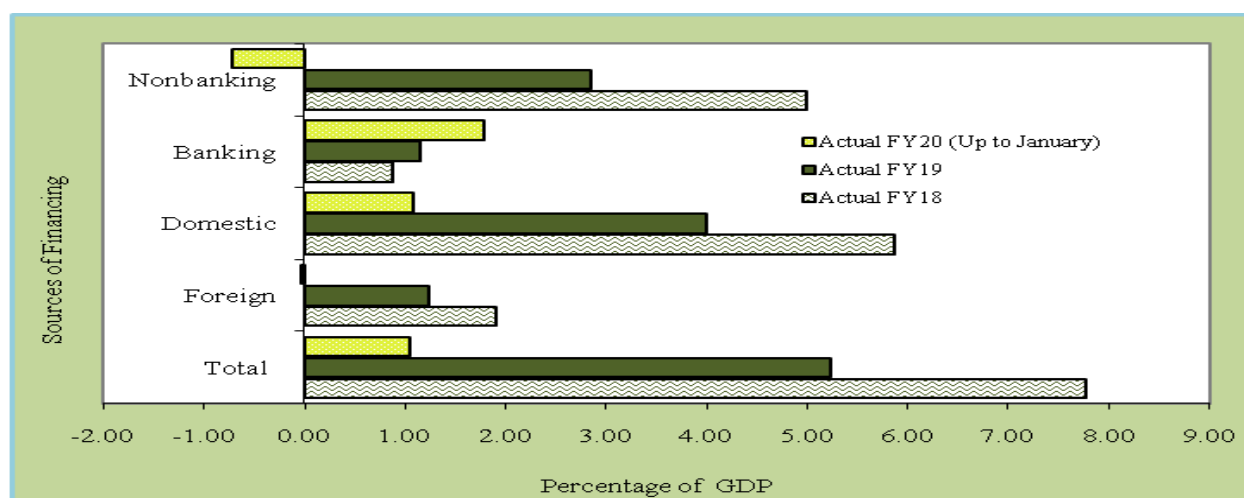
5.0 Financing

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

Table 6: Financing Budget deficit

(In crore taka)									
Description	Fiscal Year: 2018-19			Accounts FY19	Fiscal Year: 2019-20			Accounts FY19 up to January	Accounts FY20 up to January
	Budget	Revised	Accounts January		Budget	Revised Budget	Accounts January		
1.0 Foreign Borrowing-Net	50,016	43,397	107	31,289	63,848	52,709	0	-1,605	-855
1.1 Foreign Borrowing	60,585	53,883	1,136	44,790	75,390	63,659	0	5,084	5,349
1.2 Amortization	-10,569	-10,486	-1,029	-13,501	-11,542	-10,950	0	-6,689	-6,204
2.0 Domestic Borrowing	71,226	78,745	1,866	101,712	77,363	87,900	4,515	14,547	31,285
2.1 Borrowing from Banking System (Net)	42,029	30,895	-3,461	29,479	47,364	72,976	20,442	4,175	51,691
2.1.1 Long-Term Debt (Net)	23,965	21,117	58	19,852	28,094	52,247	6,000	9,312	34,655
2.1.2 Short-Term Debt (Net)	18,064	9,778	-3,518	9,628	19,270	20,729	14,442	-5,137	17,036
2.2 Non-Bank Borrowing (Net)	29,197	47,850	5,327	72,233	30,000	14,924	-15,927	10,372	-20,406
2.2.1 National Savings Schemes (Net)	26,197	45,000	5,995	50,357	27,000	11,924	4,337	31,358	14,190
2.2.2 Others	3,000	2,850	-668	21,876	3,000	3,000	-20,264	-20,986	-34,596
Total - Financing :	121,242	122,142	1,973	133,001	141,211	140,609	4,515	12,942	30,430
GDP	2,542,483	2,542,483	2,542,483	2,542,483	2,885,900	2,885,900	2,885,900	2,542,483	2,885,900
(In percent of GDP) :	4.77	4.80	0.08	5.23	4.89	4.87	0.16	0.51	1.05

Figure 8 Sources Of Financing Deficit



For FY20, up to January 2020, 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 (January)	Actual FY19 (Up to January)	Actual FY19	Budget FY20	Actual FY20 (January)	Actual FY20 (up to January)
General Public Services	72,558	56,761	1,906	13,155	25,005	83,468	1,933	15,782
LGRD	4,515	4,800	434	2,308	5,145	5,259	267	1,676
Defence	27,932	29,374	2,454	12,652	29,951	30,622	1,402	15,493
Public Order and safety	23,575	23,988	1,563	10,068	23,184	23,396	1,672	10,428
Education & technology	38,615	39,414	3,533	21,167	37,558	41,223	3,612	21,875
Health	12,242	12,249	792	4,805	10,675	13,465	757	5,259
Social Security and Welfare	21,583	21,533	1,309	5,536	20,007	23,678	396	6,562
Housing	1,443	1,798	170	873	1,868	1,626	103	413
Recreation, Culture and Religious Affairs	2,373	2,531	281	1,343	2,690	2,557	171	1,298
Fuel and Energy	208	117	5	4,418	10,671	120	693	6,697
Agriculture	16,313	15,484	437	4,736	14,678	17,004	1,832	5,121
Industrial & Economic Services	1,084	1,191	103	589	1,117	1,168	119	596
Transport and Communication	8,632	8,742	324	3,401	6,165	9,612	339	1,976
Interest	51,340	48,745	4,818	25,900	49,461	57,070	1,276	24,371
Total – Operating Revenue Expenditure	282,414	266,727	18,128	110,950	238,175	310,268	14,574	117,547

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 (January)	Actual FY19 (Up to January)	Actual FY19	Budget FY20	Actual FY20 (January)	Actual FY20 (up to January)	Actual FY20 (up to January) as % Budget FY20
Sub-total = GPS	72,558	56,761	1,906	13,155	25,005	83,468	1,933	15,782	18.9
Office of the President	23	23	1	12	21	24	2	11	46.9
Parliament	298	298	10	99	225	327	25	116	35.4
Prime Minister's Office	487	620	27	229	548	564	25	243	43.2
Cabinet Division	74	79	4	34	67	174	5	39	22.3
Election Commission	1,685	2,322	103	821	1,694	779	72	197	25.3
Ministry of Public Administration	2,177	2,347	135	923	1,947	2,469	128	920	37.2

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (January)	Actual FY19 (Up to January)	Actual FY19	Budget FY20	Actual FY20 (January)	Actual FY20 (up to January)	Actual FY20 (up to January) as % Budget FY20
Public Service Commission	47	61	3	28	60	68	4	36	53.5
Finance Division	63,794	46,840	1,388	9,410	17,606	74,512	1,459	12,918	17.3
Internal Resources Division	2,037	2,031	123	894	1,254	2,301	123	584	25.4
Financial Institutions Division	279	249	30	88	195	139	4	64	46.3
Economic Relations Division	244	249	4	28	60	244	5	32	13.1
Planning Division/2	73	77	8	40	67	88	5	43	49.1
Implementation, Monitoring and Evaluation Division	37	41	2	14	38	54	1	11	21.2
Statistics and Informatics Division	182	189	11	78	151	225	13	91	40.3
Ministry of Foreign Affairs	1,120	1,336	57	456	1,071	1,499	63	475	31.7
Sub-total = LGRD	4,515	4,800	434	2,308	5,145	5,259	267	1,676	31.9
Local Government Division	3,682	3,936	352	1,969	4,283	4,322	242	1,371	31.7
Rural Development and Co-operatives Division	514	521	81	323	521	584	23	288	49.2
Ministry of Chittagong Hill Tracts Affairs	320	343	1	15	342	353	2	17	4.9
Sub-total = Defence	27,932	29,374	2,454	12,652	29,951	30,622	1,402	15,493	50.6
Ministry of Defence - Defence Services	26,750	28,140	2,360	12,172	28,467	29,285	1,327	14,853	50.7
Ministry of Defence - Others Services	1,147	1,200	91	467	1,450	1,298	74	628	48.4
Armed Forces Division	35	34	3	13	34	38	2	12	31.6
Sub-total=POS	23,575	23,988	1,563	10,068	23,184	23,396	1,672	10,428	44.6
Supreme Court	180	214	13	87	196	195	13	86	43.7
Law and Justice Division	1,040	1,104	71	537	1,040	1,196	81	539	45.1
Public Security Division	20,148	20,515	1,350	8,652	20,069	19,756	1,439	8,885	45.0
Legislative and Parliamentary Affairs Division	35	37	3	15	30	29	1	14	48.6
Anti Corruption Commission	89	100	7	43	96	110	18	57	51.7
Security Services Division	2,083	2,018	119	735	1,753	2,109	120	848	40.2
Sub-total = Edu	38,615	39,414	3,533	21,167	37,558	41,223	3,612	21,875	53.1
Ministry of Primary and Mass Education	14,154	14,094	1,049	7,409	13,596	14,771	1,050	7,783	52.7
Secondary and Higher Education Division	18,874	19,708	2,106	10,995	18,736	19,696	2,043	11,019	55.9
Ministry of Science and Technology	480	491	6	227	486	530	111	350	66.0

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (January)	Actual FY19 (Up to January)	Actual FY19	Budget FY20	Actual FY20 (January)	Actual FY20 (up to January)	Actual FY20 (up to January) as % Budget FY20
Information and Communication Technology Division	213	287	26	75	258	285	35	109	38.2
Technical and Madrasah Education Division	4,894	4,834	346	2,462	4,482	5,940	373	2,614	44.0
Sub-total = Health	12,242	12,249	792	4,805	10,675	13,465	757	5,259	39.1
Health Services Division	9,118	9,003	579	3,454	8,010	10,008	565	3,796	37.9
Medical Education and Family Welfare Division	3,124	3,246	213	1,351	2,665	3,458	192	1,463	42.3
Sub-total = SSW	21,583	21,533	1,309	5,536	20,007	23,678	396	6,562	27.7
Ministry of Social Welfare	5,339	5,338	1,117	2,452	5,253	6,555	96	2,947	45.0
Ministry of Women and Children Affairs	2,980	2,948	24	178	2,903	3,101	28	230	7.4
Ministry of Food	3,392	3,386	5	143	3,122	3,614	1	20	0.5
Ministry of Disaster Management and Relief	6,162	6,238	153	1,277	5,459	6,419	257	1,494	23.3
Ministry of Liberation Affairs	3,711	3,623	9	1,485	3,270	3,989	13	1,872	46.9
Sub-total = HCS	1,443	1,798	170	873	1,868	1,626	103	413	25.4
Ministry of Housing and Public Works	1,443	1,798	170	873	1,868	1,626	103	413	25.4
Sub-total = RCRA	2,373	2,531	281	1,343	2,690	2,557	171	1,298	50.8
Ministry of Information	643	678	39	271	696	704	49	368	52.2
Ministry of Cultural Affairs	290	324	37	172	310	315	29	156	49.4
Ministry of Religious Affairs	247	330	98	395	535	263	34	118	44.7
Ministry of Youth and Sports	1,193	1,199	107	505	1,149	1,274	59	656	51.5
Sub-total = FE	208	117	5	4,418	10,671	120	693	6,697	5,589.7
Energy and Mineral Resources Division	165	81	4	22	2,575	70	4	1,525	2,188.7
Power Division	43	36	2	4,396	8,096	50	689	5,171	10,317.7
Sub-total = Agr	16,313	15,484	437	4,736	14,678	17,004	1,832	5,121	30.1
Ministry of Agriculture/3	11,951	10,882	242	2,778	10,400	12,119	1,582	3,051	25.2
Ministry of Fisheries and Livestock	984	1,006	69	493	962	1,297	69	496	38.3
Ministry of Environment and Forest	789	820	33	312	640	820	35	226	27.6
Ministry of Land	1,101	1,115	70	471	1,022	1,092	71	511	46.7
Ministry of Water Resources	1,487	1,661	24	681	1,653	1,676	75	836	49.9
Sub-total = IES	1,084	1,191	103	589	1,117	1,168	119	596	51.1

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (January)	Actual FY19 (Up to January)	Actual FY19	Budget FY20	Actual FY20 (January)	Actual FY20 (up to January)	Actual FY20 (up to January) as % Budget FY20
Ministry of Commerce	209	210	14	73	185	219	11	85	38.9
Ministry of Labour and Employment	111	108	8	61	105	115	7	47	40.9
Ministry of Industries	293	385	47	237	380	338	74	237	70.1
Ministry of Expatriates' Welfare and Overseas Employment	287	295	26	116	257	296	19	139	46.9
Ministry of Textiles and Jute	185	193	9	102	189	199	8	88	44.2
Sub-total = TC	8,632	8,742	324	3,401	6,165	9,612	339	1,976	20.6
Road Transport and Highways Division	3,563	3,683	100	1,782	3,811	4,110	239	1,065	25.9
Ministry of Railways	3,387	3,383	1	538	543	3,664	1	6	0.2
Ministry of Shipping	632	630	4	282	620	719	4	310	43.1
Ministry of Civil Aviation and Tourism	47	50	1	24	48	51	10	25	49.3
Posts and Telecommunications Division	1,002	994	83	637	1,094	1,064	84	569	53.5
Bridges Division	2	2	136	139	50	3	0	1	43.0
Sub-total = Interest	51,340	48,745	4,818	25,900	49,461	57,070	1,276	24,371	42.7
Domestic	48,377	45,278	4,406	23,810	46,015	52,797	1,276	22,233	42.1
Foreign	2,963	3,467	412	2,090	3,446	4,273	0	2,138	50.0
Total Operating Revenue Expenditure	282,414	266,727	18,128	110,950	238,175	310,268	14,574	117,547	37.9

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to January)	Budget FY20	Actual FY20 (Up to January)	Actual FY19 (Up to January) as % of Budget FY19	Actual FY20 (up to January) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,399	30,582	60,109	30,862	52.3	51.3
Pay of Officers	7,679	7,659	7,290	4,211	8,254	4,419	54.8	53.5
Pay of Establishment	23,046	22,751	21,318	12,531	23,755	12,500	54.4	52.6
Allowances	27,799	27,584	24,791	13,840	28,100	13,943	49.8	49.6
Goods and Services	29,995	31,632	28,574	11,055	31,828	10,639	36.9	33.4
Supplies and Services	21,443	22,569	19,319	8,133	23,759	8,106	37.9	34.1
Repairs Maintenance and Rehabilitation	8,552	9,063	9,255	2,922	8,069	2,533	34.2	31.4
Interest Payments	51,338	48,742	49,461	25,900	57,068	24,371	50.5	42.7
Domestic	48,375	45,275	46,015	23,810	52,795	22,233	49.2	42.1
Foreign	2,963	3,467	3,446	2,090	4,273	2,138	70.5	50.0

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to January)	Budget FY20	Actual FY20 (Up to January)	Actual FY19 (Up to January) as % of Budget FY19	Actual FY20 (upto January) as % of Budget FY20
Subsidies and Incentives and Current Transfers	107,003	107,239	86,362	36,611	124,252	45,593	34.2	36.7
Subsidies and Incentives	33,205	30,901	26,369	7,721	33,457	13,291	23.3	39.7
Grants in Aid	45,173	47,205	43,804	21,116	50,699	22,607	46.7	44.6
Pensions and Gratuities	26,047	26,527	15,011	7,156	27,118	9,515	27.5	35.1
Others	2,578	2,607	1,178	618	2,593	181	24.0	7.0
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	217,796	104,149	277,935	111,465	41.4	40.1
Acquisition of Assets and Works (B)	14,785	16,987	20,160	6,698	17,846	5,867	45.3	32.9
Acquisition of Assets	13,786	15,270	18,839	6,308	16,716	5,499	45.8	32.9
Acquisition of Land	999	1,717	1,321	391	1,130	368	39.1	32.6
Total - Augmented Operating Recurrent Expenditure (A+B):	266,452	264,732	237,955	110,847	295,781	117,332	41.6	39.7
Investments in Shares and Equities (C)	15,962	1,994	130	73	14,482	215	0.5	1.5
Share Capital	15,962	1,994	130	73	14,482	215	0.5	1.5
Total - Operating Capital Expenditure (B+C)	30,747	18,981	20,290	6,771	32,328	6,082	22.0	18.8
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	282,415	266,726	238,086	110,920	310,263	117,547	39.3	37.9

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 (January)	Actual FY19 (Up to January)	Actual FY19	Budget FY20	Actual FY20 (January)	Actual FY20 (up to January)	Actual FY19 (up to January) as % of Revised Budget FY19	Actual FY20 (up to January) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	621.0	1,551.6	7,976.2	13,004.6	439.2	3,724.9	14.35	28.64
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	113.1	785.4	2,004.8	2,964.3	21.9	318.8	35.74	10.75
Cabinet Division	72.8	75.9	0.0	2.1	14.7	67.0	1.9	7.9	2.83	11.74
Election Commission	210.0	2,020.2	495.8	567.6	1,585.4	1,141.2	4.5	1,130.4	28.10	99.05
Ministry of Public Administration	287.0	251.6	1.4	40.3	198.1	394.0	13.8	60.3	16.04	15.30
Public Service Commission	30.3	63.6	0.0	0.0	21.7	34.4	0.0	3.5	0.00	10.14
Finance Division	3,446.4	2,889.9	4.8	19.4	1,635.9	3,326.4	112.2	1,025.1	0.67	30.82

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (January)	Actual FY19 (Up to January)	Actual FY19	Budget FY20	Actual FY20 (January)	Actual FY20 (up to January)	Actual FY19 (up to January) as % of Revised Budget FY19	Actual FY20 (up to January) as % Budget FY20
Internal Resources Division (IRD)	389.4	288.4	2.5	6.0	117.9	597.8	1.7	6.5	2.08	1.08
Financial Institutions Division	2,183.1	1,828.5	0.0	5.0	1,559.2	2,902.6	248.0	1,108.3	0.28	38.18
Economic Relations Division	34.9	37.0	0.6	1.3	33.6	66.1	30.1	35.8	3.53	54.21
Planning Division/2	1,306.3	436.2	1.0	73.3	171.6	1,143.3	1.7	11.0	16.80	0.96
Implementation Monitoring and Evaluation Division	98.0	104.5	0.9	5.9	101.5	95.2	0.4	0.7	5.68	0.78
Statistics and Informatics Division	417.0	551.8	1.0	22.8	469.8	150.0	1.0	6.5	4.13	4.32
Ministry of Foreign Affairs	129.2	66.3	0.0	22.4	61.8	121.5	2.2	10.2	33.71	8.44
Sub-total = LGRD	28,151.3	29,522.4	1,304.4	6,336.3	26,345.4	32,626.8	1,346.7	9,460.1	21.46	28.99
Local Government Division	25,467.2	26,759.5	1,205.1	5,407.0	23,690.4	29,920.7	1,238.5	8,407.5	20.21	28.10
Rural Development and Co-operatives Division	1,695.1	1,745.3	58.9	645.7	1,686.8	1,864.8	29.7	742.4	36.99	39.81
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	40.5	283.6	968.2	841.3	78.5	310.2	27.87	36.87
Sub-total = Defence	1,152.5	1,327.3	0.9	7.0	38.1	1,479.9	1.1	6.7	0.53	0.45
Ministry of Defence - Defence Services	1,152.5	1,327.3	0.9	7.0	38.1	1,479.9	1.1	6.7	0.53	0.45
Sub-total=POS	3,018.3	4,080.1	94.3	501.9	3,838.0	4,241.3	76.4	308.8	12.30	7.28
Law and Justice Division	480.7	472.2	33.5	105.5	322.8	453.5	5.0	39.9	22.34	8.81
Public Security Division	1,257.6	1,578.5	38.3	257.2	1,525.6	2,166.5	57.9	162.9	16.30	7.52
Legislative and Parliamentary Affairs Division	0.1	0.3	0.0	0.0	0.2	6.5	0.3	0.8	0.00	12.44
Anti Corruption Commission	28.6	22.8	1.2	3.9	18.2	30.2	0.5	1.2	16.88	4.00
Security Services Division	1,251.3	2,006.3	21.4	135.3	1,971.2	1,584.8	12.8	104.0	6.75	6.56
Sub-total = Edu	29,321.1	26,860.6	1,694.6	5,426.2	25,701.4	38,264.6	2,537.6	8,839.6	20.20	23.10
Ministry of Primary and Mass Education	8,312.0	6,427.4	529.7	1,644.4	6,337.4	9,270.0	404.3	1,677.0	25.58	18.09
Secondary and Higher Education Division	6,014.2	6,159.4	361.1	1,235.2	5,723.3	9,927.7	969.0	3,919.4	20.05	39.48
Ministry of Science and Technology	11,720.4	11,900.4	749.0	2,058.4	11,904.0	15,908.5	949.0	2,473.8	17.30	15.55
Information and Communication Technology Division	2,468.2	1,450.2	35.3	406.7	992.7	1,645.3	67.9	432.2	28.04	26.27
Technical and Madrasah Education Division	806.4	923.2	19.5	81.5	743.9	1,513.2	147.4	337.3	8.83	22.29
Sub-total = Health	11,140.6	10,090.7	453.8	2,539.4	8,040.8	12,266.8	314.4	1,570.0	25.17	12.80
Health Services Division	9,040.6	8,266.1	367.2	2,206.6	6,716.4	9,936.8	263.9	1,316.5	26.69	13.25
Medical Education and Family Welfare Division	2,100.0	1,824.6	86.6	332.8	1,324.4	2,330.0	50.5	253.5	18.24	10.88
Sub-total = SSW	5,573.5	5,103.5	249.1	905.4	3,942.1	5,779.7	358.6	930.0	17.74	16.09
Ministry of Social Welfare	254.0	245.1	14.7	47.2	214.7	326.0	21.2	77.9	19.26	23.89
Ministry of Women and Children Affairs	509.0	509.6	65.7	164.0	427.5	647.8	20.5	184.8	32.19	28.53
Ministry of Food	764.7	645.1	10.7	70.3	618.1	888.8	57.0	98.3	10.90	11.06
Ministry of Disaster Management and Relief	3,495.8	3,478.9	146.5	562.7	2,465.1	3,452.8	247.9	519.5	16.17	15.04
Ministry of Liberation Affairs	550.0	224.8	11.5	61.1	216.6	464.3	12.1	49.5	27.20	10.66
Sub-total = HCS	3,519.7	4,347.3	371.0	1,405.2	4,150.4	4,977.0	321.4	1,330.1	32.32	26.73

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (January)	Actual FY19 (Up to January)	Actual FY19	Budget FY20	Actual FY20 (January)	Actual FY20 (up to January)	Actual FY19 (up to January) as % of Revised Budget FY19	Actual FY20 (up to January) as % Budget FY20
Ministry of Housing and Public Works	3,519.7	4,347.3	371.0	1,405.2	4,150.4	4,977.0	321.4	1,330.1	32.32	26.73
Sub-total = RCRA	1,968.1	2,036.4	36.3	603.1	1,763.2	1,834.1	89.3	736.8	29.61	40.17
Ministry of Information	522.1	250.4	4.3	94.7	212.5	285.3	5.9	59.6	37.80	20.88
Ministry of Cultural Affairs	220.0	301.3	22.4	165.4	294.7	260.2	14.3	69.4	54.87	26.67
Ministry of Religious Affairs	921.4	1,164.7	2.5	226.1	946.7	1,074.5	66.7	553.3	19.42	51.49
Ministry of Youth and Sports	304.6	319.9	7.1	116.9	309.3	214.2	2.4	54.6	36.54	25.50
Sub-total = FE	24,712.6	26,385.5	519.9	7,638.0	26,517.5	27,930.3	694.1	7,782.9	28.95	27.87
Energy and Mineral Resources Division	1,819.9	2,209.1	4.2	77.0	2,163.3	1,915.9	32.0	357.6	3.49	18.67
Power Division	22,892.7	24,176.4	515.7	7,560.9	24,354.1	26,014.4	662.1	7,425.3	31.27	28.54
Sub-total = Agr	9,947.8	9,871.9	411.1	2,305.9	8,924.1	11,349.3	480.4	3,117.1	23.36	27.47
Ministry of Agriculture/3	1,959.2	1,906.8	145.7	462.1	1,773.9	1,931.4	135.9	612.3	24.24	31.70
Ministry of Fisheries and Livestock	883.7	776.1	38.2	133.4	699.4	1,634.9	32.1	205.5	17.18	12.57
Ministry of Environment and Forest	481.4	520.1	4.7	47.0	180.4	676.0	3.3	31.0	9.03	4.58
Ministry of Land	1,017.6	650.6	18.9	61.1	370.3	849.4	13.2	55.2	9.40	6.50
Ministry of Water Resources	5,606.0	6,018.3	203.5	1,602.3	5,900.0	6,257.6	295.8	2,213.1	26.62	35.37
Sub-total = IES	2,380.6	2,568.7	219.0	598.8	2,149.7	2,723.2	40.2	636.5	23.31	23.37
Ministry of Commerce	346.8	275.4	85.2	86.0	255.4	412.5	0.2	20.4	31.24	4.94
Ministry of Labour and Employment	115.7	163.2	15.0	24.4	111.1	198.2	0.9	30.8	14.95	15.52
Ministry of Industries	1,058.6	1,087.3	93.8	389.0	1,028.9	1,217.6	3.9	459.9	35.78	37.77
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	18.5	61.2	228.9	295.0	18.5	51.6	20.36	17.50
Ministry of Textiles and Jute	552.0	742.0	6.5	38.1	525.4	600.0	16.7	73.9	5.13	12.31
Sub-total = GPS	47,830.5	40,445.2	1,093.7	7,365.3	31,667.6	55,208.9	2,465.6	12,497.3	18.21	22.64
Road Transport and Highways Division	20,817.4	19,802.6	558.1	3,219.3	19,706.6	25,163.4	1,047.9	5,926.8	16.26	23.55
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	337.2	1,002.3	3,537.0	3,113.4	23.8	1,247.3	27.96	40.06
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	92.0	92.0	951.3	3,374.6	54.6	234.1	9.01	6.94
Posts and Telecommunications Division	2,380.6	1,845.6	106.3	439.1	1,007.9	2,396.8	1.7	572.0	23.79	23.87
Bridges Division	9,112.2	6,343.8	0.0	2,414.3	6,266.3	8,562.0	1,337.7	4,517.0	38.06	52.76
Total Development Revenue Expenditure	179,668.4	173,451.5	7,069.0	37,184.0	151,054.4	211,686.6	9,164.9	50,940.8	21.44	24.06

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2018-19					Fiscal Year 2019-20		
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (January)	Actual FY19 (Up to January)	Actual FY19	Budget FY20	Actual FY20 (January)	Actual FY20 (up to January)
Tax Revenue (a+b)	194,325.2	305,927.0	289,599.6	21,402.7	122,494.4	225,956.1	340,100.0	16,318.4	123,133.7
a. NBR	187,103.3	296,200.0	280,000.0	20,757.6	118,139.5	218,615.7	325,600.0	15,757.0	118,919.0
a.1 Income	59,031.4	100,718.6	95,167.4	6,152.6	34,993.2	67,293.7	113,911.5	6,640.3	44,047.2
a.2 VAT	68,221.3	110,553.1	104,796.6	7,819.8	46,213.0	85,010.9	123,067.7	5,200.0	42,527.9
a.3 Import	36,508.9	48,766.2	45,218.8	2,292.9	13,671.8	24,282.1	48,153.2	737.6	12,992.6
a.4 Export	19,985.5	32,553.6	31,393.3	1.5	106.9	114.6	36,498.1	0.0	1.0
a.4 Excise	30.6	36.0	46.0	947.2	1,463.4	2,338.5	53.5	95.4	653.3
a.5 Sup	2,116.5	2,090.1	1,976.3	3,425.8	21,072.0	38,426.1	2,239.4	2,969.5	18,011.9
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	117.9	619.2	1,149.8	1,676.7	114.1	685.2
b. Non-NBR	7,221.9	9,727.0	9,599.6	645.2	4,354.9	7,340.4	14,500.0	561.4	4,214.7
b.1 Narcotics & Liquor	78.0	102.3	98.0	6.1	44.2	76.2	109.0	6.7	46.7
b.2 Vehicles	1,480.1	1,429.7	1,430.0	137.6	1,005.4	1,677.4	1,432.7	141.4	1,086.0
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	52.9	338.5	665.1	1,400.0	53.4	432.4
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	384.8	2,594.5	4,199.2	11,047.0	296.2	2,306.1
b.5 Surcharge	611.0	493.1	490.6	63.7	372.3	722.5	511.3	63.7	343.4
c. Non-tax Revenue	22,229.2	33,353.6	27,006.0	2,364.9	16,622.9	25,921.3	37,707.3	2,396.1	17,477.9
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	135.6	1,282.9	2,653.9	3,496.9	418.1	1,147.3
c.2 Interest	1,991.2	5,460.2	5,138.4	246.4	1,048.1	1,513.0	8,316.9	109.1	1,200.8
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	266.4	1,686.1	2,796.3	8,886.7	294.1	1,707.5
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	71.9	372.1	688.7	288.9	48.7	372.0
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	253.5	1,612.1	3,963.7	7,273.9	230.2	2,062.5
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	46.6	297.3	563.4	630.3	26.8	222.2
c.7 Tolls and Levies	612.5	657.8	657.9	69.4	388.6	675.7	686.1	67.4	432.2
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	50.2	659.5	902.5	2,614.3	48.4	279.1
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	1,220.5	9,118.3	11,906.0	5,260.7	1,143.0	9,945.1
c. 10 Capital Revenue	700.4	237.2	329.8	4.4	158.0	258.0	252.5	10.3	109.3
Total Revenue (a+b+c)	216,554.4	339,280.7	316,605.5	23,767.7	139,117.3	251,877.4	377,807.3	18,714.5	140,611.6
d. Tax-GDP Ratio (base 2005-06)	8.63	12.03	11.39	0.84	4.82	8.89	11.78	0.57	4.27
e. Revenue-GDP ratio (base 2005-06)	9.62	13.34	12.45	0.93	5.47	9.91	13.09	0.65	4.87

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 January/Actual FY19 up to January)*100	(Actual FY20 up to January/ Budget FY20)*100
Tax Revenue (a+b)	94.7	150.5	117.4	89.7	100.5	36.2
a. NBR	94.5	148.9	116.3	86.8	100.7	36.5
a.1 Income	94.5	169.3	119.7	26.7	125.9	38.7
a.2 VAT	94.8	144.8	117.4	33.8	92.0	34.6
a.3 Import	92.7	125.3	106.5	15.2	95.0	35.6
a.4 Export	96.4	150.3	116.3	9.6	0.9	1.9
a.4 Excise	127.9	46.7	116.3	0.0	44.6	29.2
a.5 Sup	94.6	95.8	113.3	0.9	85.5	37.4
a.6 Other Taxes	94.6	145.8	119.6	0.5	110.7	40.9
b. Non-NBR	98.7	197.5	151.0	2.9	96.8	29.1
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	105.6	42.8
b.2 Vehicles	100.0	85.4	100.2	0.7	108.0	75.8
b.3 Land Revenue	100.0	210.5	99.9	0.3	127.7	30.9
b.4 Stamp Duty	98.1	263.1	178.8	1.7	88.9	20.9
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.5	139.6	10.3	105.1	46.4
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	89.4	32.8
c.2 Interest	94.1	549.7	161.9	0.6	114.6	14.4
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	101.3	19.2
c.4 Fines, Penalties and Forfeiture	92.3	42.0	52.0	0.3	100.0	128.7
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	127.9	28.4
c.6 Rents, Leases and Recoveries	77.1	111.9	129.3	0.2	74.7	35.2
c.7 Tolls and Levies	100.0	101.5	104.3	0.3	111.2	63.0
c.8 Non-Commercial Sales	78.5	289.7	142.9	0.4	42.3	10.7
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	109.1	189.0
c. 10 Capital Revenue	139.0	97.9	76.6	0.1	69.2	43.3
Total Revenue (a+b+c)	93.3	150.0	119.3	100.0	101.1	37.2

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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