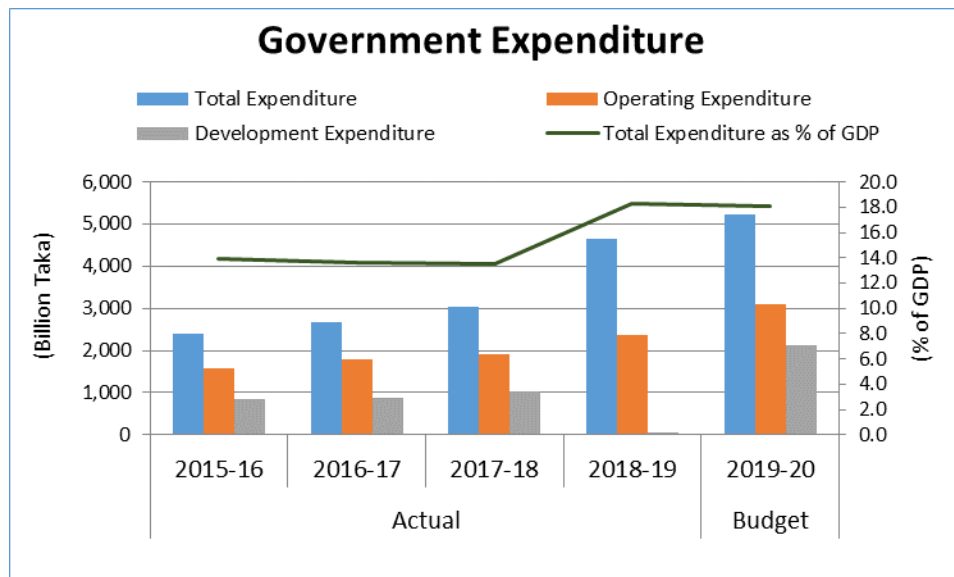




Monthly Report on Fiscal Position

February 2020
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 February, 2020 in the current fiscal year (FY 20) is 41.7 percent of the operating budget estimates. Actual development expenditure during the same period is 27.26 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 February 2020, 41.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (84.0 Percent). Total NBR tax collection is 40.4 percent of the annual target. Regarding NTR (Non Tax Revenue), 54.0 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 February 2020, in current fiscal year, overall balance (excluding grants) is - 1.15 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 February)	Actual (up to February) as % of Budget FY20
GPS	72,558	56,761	25,005	10.5	44.1	83,468	115.0	147.0	333.8	17,205	20.6
LGRD	4,515	4,800	5,145	2.2	107.2	5,259	116.5	109.6	102.2	2,124	40.4
Defense	27,932	29,374	29,951	12.6	102.0	30,622	109.6	104.2	102.2	15,504	50.6
POS	23,575	23,988	23,184	9.7	96.6	23,396	99.2	97.5	100.9	11,831	50.6
Edu	38,615	39,414	37,558	15.8	95.3	41,223	106.8	104.6	109.8	24,494	59.4
Health	12,242	12,249	10,675	4.5	87.1	13,465	110.0	109.9	126.1	6,035	44.8
SSW	21,583	21,533	20,007	8.4	92.9	23,678	109.7	110.0	118.3	7,134	30.1
Housing	1,443	1,798	1,868	0.8	103.9	1,626	112.7	90.4	87.0	560	34.4
RCRA	2,373	2,531	2,690	1.1	105.5	2,557	107.8	101.0	95.7	1,497	58.5
F&E	208	117	10,671	4.5	9126.3	120	57.7	102.5	1.1	6,704	5596.0
Agri	16,313	15,484	14,678	6.2	94.8	17,004	104.2	109.8	115.8	7,539	44.3
IES	1,084	1,191	1,117	0.5	93.8	1,168	107.7	98.1	104.6	649	55.5
Trans	8,632	8,742	6,165	2.6	70.5	9,612	111.3	109.9	155.9	2,582	26.9
Interest payment	51,340	48,745	49,461	20.8	101.5	57,070	111.2	117.1	115.4	25,487	44.7
Total	282,414	266,727	238,175	100	89.3	310,268	109.9	116.3	130.3	129,344	41.7

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 February 2020, apart from interest payment, spending in Fuel and Energy (F&E), Education, Recreation, Culture and Religious Affairs (RCRA), Industries and Economic Services (IES), Defence, Public order and safety (POS) and Health were on the higher side. Sectors like General Public Services (GPS), Transport and Communication (Trans), Social Security & Welfare (SSW) and Housing have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to February 2020 amounts to 41.7 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 February)	34.4	31.2	7.2	5.8	19.7	1.7

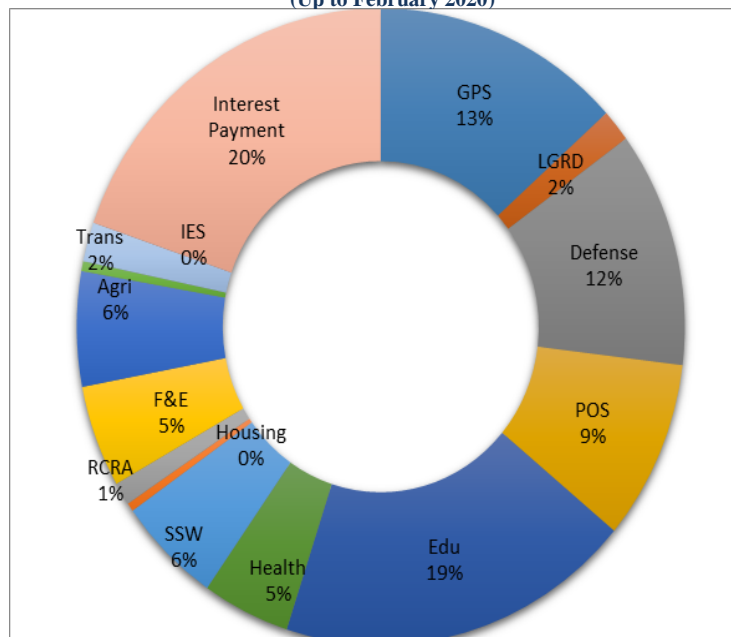
Note:

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 February 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 February 2020)



Total operating spending up to February, 2020 in the current fiscal year (FY20) is 41.7 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 (20 percent) followed by Education (19 percent), General Public Service (13 percent) and Defence (12 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to February 2020)

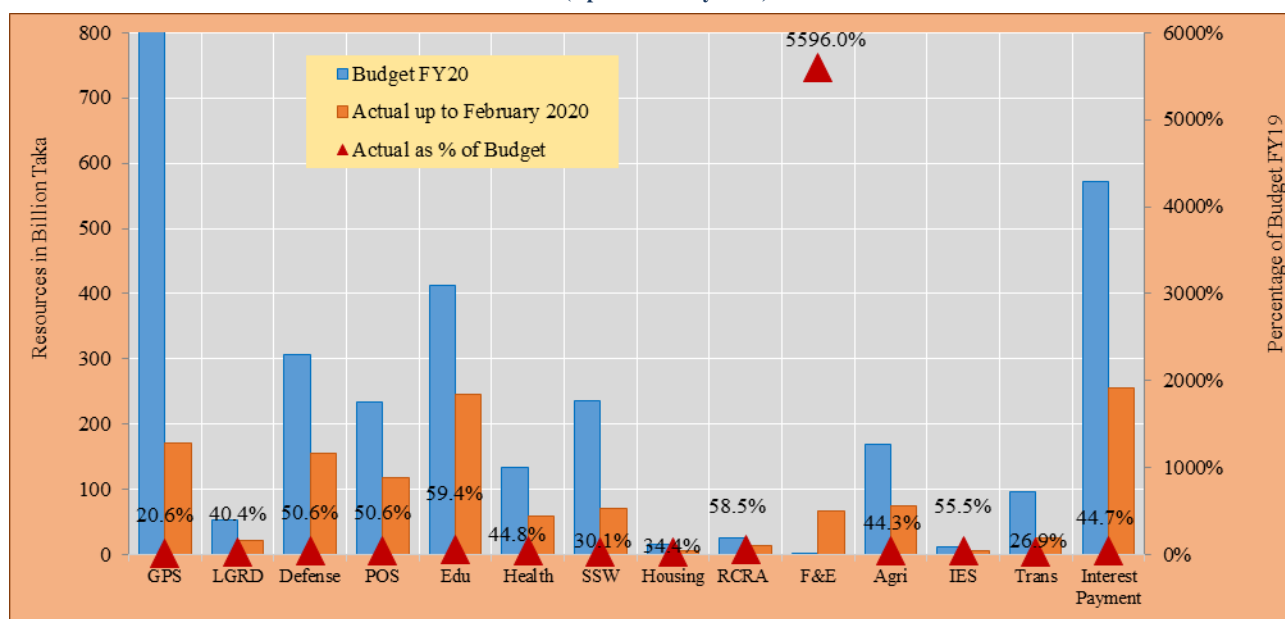


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (5596.0%), Education (59.4%), Recreation, Culture and Religious Affairs (58.5%), Industries and Economic Services (55.5%), Defence (50.6%), Public Order & Safety (50.6%) and Health (44.8%) sectors have shown better performance apart from interest Payment. A table containing detailed data is annexed as **Appendix 1**.

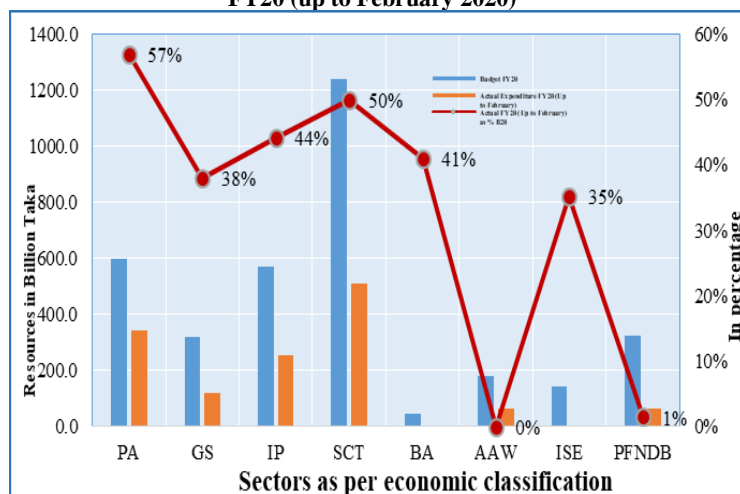
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY20), actual spending (operating) up to February 2020 is 41.7 percent of the budget estimate, which was 45.1 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

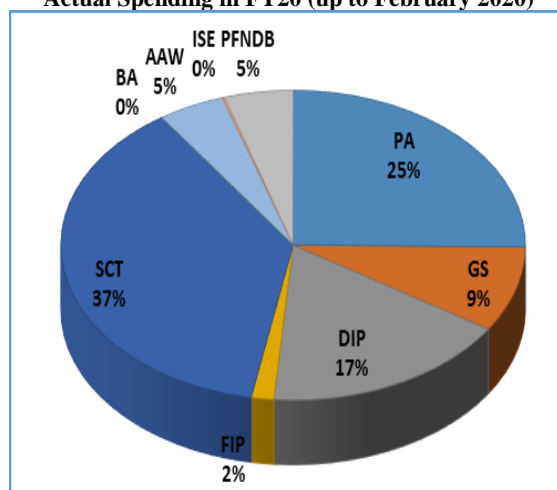
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 February 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 February 2020)**



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



Up to February 2020, utilization rate of total operating expenditure is 41.7 percent. For some categories, like pay and allowances (57%), subsidies and current transfer (50%) and interest payment (44%) 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 February 2020, actual expenditure is 27.26 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 22.82 percent of the budget;
- During this period, Recreation, Culture and Religious Affairs (41.70%) sector made the highest utilization of allocated resources followed by Housing (40.20%), Agriculture, Fisheries and Livestock (33.61%), General Public Services (33.27%), LGRD (32.45) and Fuel and Energy (28.86%).
- 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.

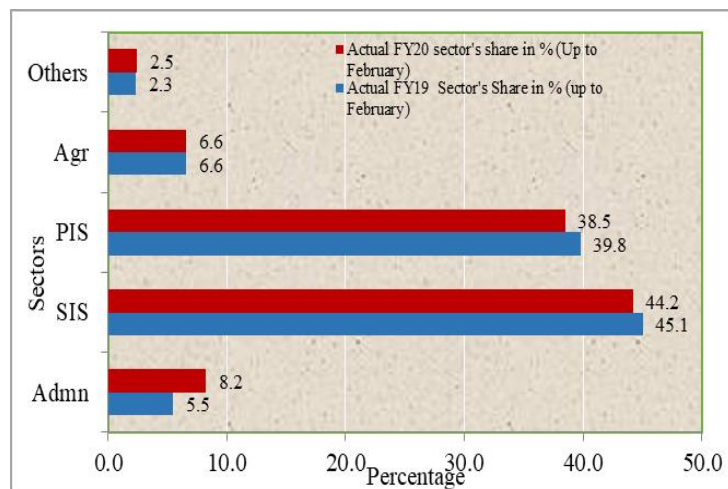
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Fiscal Year 2018-19						Fiscal Year 2019-20					
	Budget FY19	Revised FY19	Actual FY19	Actual FY19 (up to February)	Sector's Share in Actual (up to February) (%)	Actual FY19 as % of Revised Budget FY19	Budget FY20	Actual FY20 (up to February)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (up to February) as % of Budget FY20	Actual FY20 sector's share in % (up to February)
GPS	10,952	10,812	7,976	1,634	3.99	73.77	13,005	4,327	120.28	163.04	33.27	7.50
LGRD	28,151	29,522	26,345	7,330	17.88	89.24	32,627	10,587	110.52	123.84	32.45	18.35
Defence	1,152	1,327	38	14	0.03	2.87	1,480	7	111.50	3883.56	0.48	0.01
POS	3,018	4,080	3,838	594	1.45	94.07	4,241	411	103.95	110.51	9.69	0.71
Edu	29,321	26,861	25,701	5,804	14.16	95.68	38,265	9,678	142.46	148.88	25.29	16.77
Health	11,141	10,091	8,041	2,819	6.88	79.69	12,267	1,904	121.57	152.56	15.52	3.30
SSW	5,573	5,103	3,942	1,090	2.66	77.24	5,780	1,322	113.25	146.62	22.86	2.29
HCS	3,520	4,347	4,150	1,440	3.51	95.47	4,977	2,001	114.48	119.92	40.20	3.47
RCRA	1,968	2,036	1,763	631	1.54	86.59	1,834	765	90.06	104.02	41.70	1.33
FE	24,713	26,386	26,517	8,178	19.95	100.50	27,930	8,060	105.85	105.33	28.86	13.97
AFL	9,948	9,872	8,924	2,689	6.56	90.40	11,349	3,815	114.97	127.18	33.61	6.61
IES	2,381	2,569	2,150	647	1.58	83.69	2,723	661	106.01	126.68	24.26	1.14
TC	47,830	40,445	31,668	8,126	19.82	78.30	55,209	14,166	136.50	174.34	25.66	24.55
Total	179,668	173,451	151,054	40,998	100.00	87.09	211,687	57,703	122.04	140.14	27.26	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 February, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to February 2020, the maximum share of spending went to social infrastructure (44.2 percent) followed by physical infrastructure (38.5 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 February, 2019:

Table 4: Revenue Collection Position

(In Crore Taka)

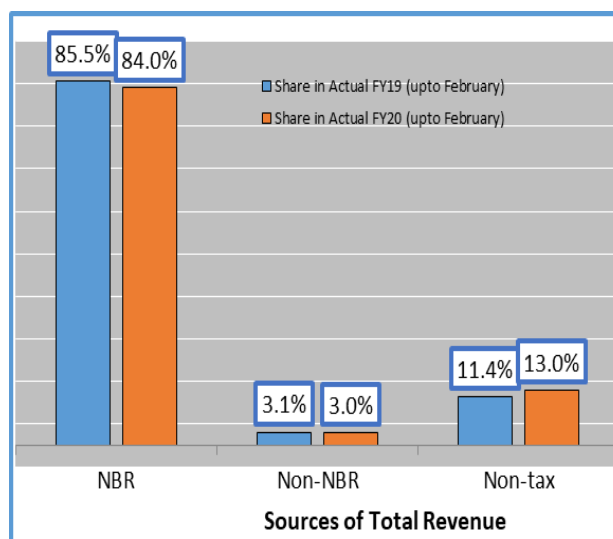
Sources of Revenue	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (February)	Actual FY19 (up to February)	Budget FY20	Actual FY20 (February)	Actual FY20 (up to February)	Actual (up to February) as percentage of Budget FY20
Tax Revenue (a+b)	305,927	289,600	225,956	15,990	138,484	340,100	13,040	136,227	40.1
a. NBR	296,200	280,000	218,616	15,475	133,614	325,600	12,544	131,516	40.4
a.1 Income	100,719	95,167	67,294	4,232	39,225	113,912	4,508	48,576	42.6
a.2 VAT	110,553	104,797	85,011	6,427	52,640	123,068	4,499	47,059	38.2
a.3 Import	48,766	45,219	38,426	1,846	15,518	48,153	655	13,648	37.4
a.4 Export duty	32,554	31,393	24,282	3	110	36,498	0	1	2.0
a.5 Excise	36	46	115	307	1,770	54	0	653	29.2
a.6 Supplementary Duty	2,090	1,976	2,339	2,585	23,657	2,239	2,797	20,809	43.2
a.7 Other Taxes	1,482	1,402	1,150	76	695	1,677	84	770	45.9
b. Non-NBR	9,727	9,600	7,340	515	4,870	14,500	496	4,711	32.5
c. Non-tax Revenue	33,354	27,006	25,921	1,184	17,806	37,707	2,867	20,354	54.0
Total Revenue (a + b + c)	339,281	316,606	251,877	17,174	156,291	377,807	15,907	156,580	41.4
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.63	5.45	11.78	0.45	4.72	-
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.91	0.68	6.15	13.09	0.55	5.43	-

- **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 (84.0 percent up to February 2020).
- Growth rates of NBR and Non-NBR tax revenue are -1.6 percent and -3.3 percent respectively. On the other hand, non-tax revenue collection grew by 14.3 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 40.1 and 54.0 percent respectively.

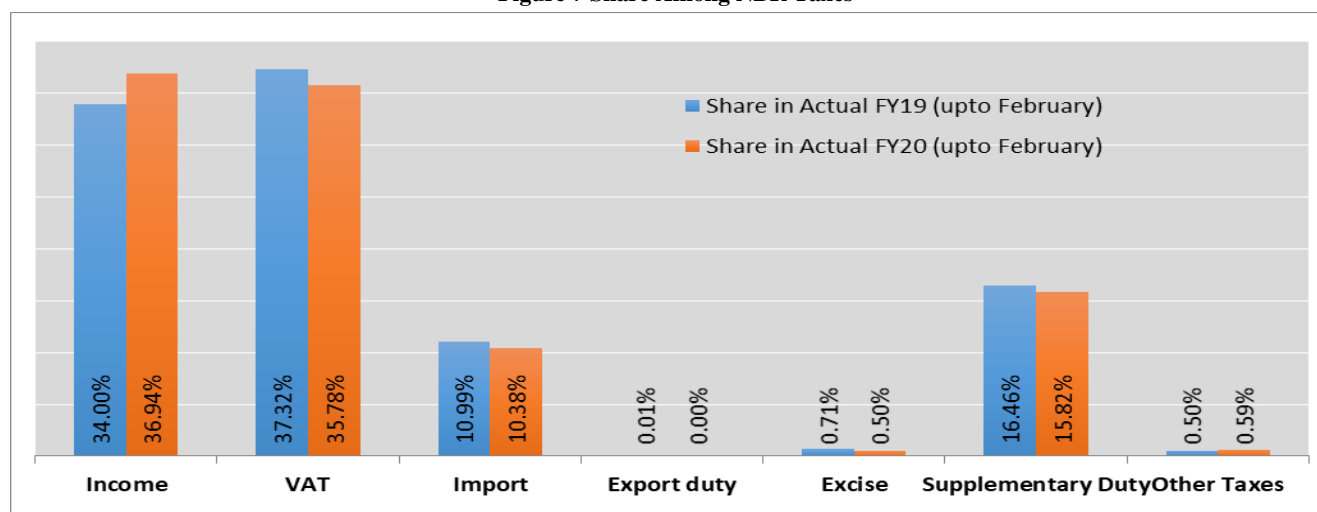
Figure 6: Sources of Revenue Collection



- Up to February 2020, total revenue collection for FY20 increased by 0.2 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 41.4 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 February 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 36.9 percent from income tax, 35.8 percent was collected from VAT, 15.8 percent from supplementary duty, 10.4 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 February	Accounts 2019-20 up to February
	Budget	Revised	Accounts February	Accounts 2018-19	Budget	Revised Budget	Accounts February		
Revenues	339,294	316,612	17,173	251,879	377,811	360471	16,276	156,293	157,904
Tax Revenue	305,928	289,600	15,990	225,957	340,104	313070	13,409	138,486	137,551
Non-Tax Revenue	33,368	27,013	1,184	25,921	37,710	47403	2,867	17,806	20,354
Foreign Grants	4,051	3,787	0	1,677	4,168	3454	147	296	155
Revenue and Foreign Grants	343,345	320,400	17,173	253,556	381,980	363925	16,423	156,589	158,059
Operating Expenditure	282,415	266,727	16,421	238,086	310,263	295708	11,761	127,341	129,344
Net Outlay for Food Account Operation	365	282	636	4,204	308	226	1,040	5,614	5,837
Loans & Advances (Net)	2,124	2,082	-91	-1,708	937	3294	-536	-811	-1,792
Development Expenditure	179,669	173,449	3,814	151,054	211,683	202349	6,343	40,998	57,703
Development Program financed from Revenue Budget	327	299	5	184	1,463	1833	11	74	774
Non-ADP Project	4,365	4,143	0	2,795	5,315	4846	330	0	2,417
Annual Development Programme	173,000	167,000	3,749	147,286	202,721	192921	5,924	40,639	54,192
Non-ADP FFW and Transfer	1,978	2,008	61	789	2,184	2748	77	285	320
Total Expenditure	464,574	442,541	20,780	391,636	523,191	501577	18,608	173,141	191,091
Overall Balance (Including Grants)	-121,229	-122,142	-3,607	-138,080	-141,211	-137652	-2,185	-16,552	-33,032
Overall Balance (Excluding Grants)	-125,280	-125,929	-3,607	-139,758	-145,380	-141106	-2,332	-16,849	-33,187
(In percent of GDP 2005-06 base) (Including grants)	-4.77	-4.80	-0.14	-5.43	-4.89	-4.77	-0.08	-0.65	-1.14
(In percent of GDP 2005-06 base) (Excluding grants)	-4.93	-4.95	-0.14	-5.50	-5.04	-4.89	-0.08	-0.66	-1.15

- 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 February, 2020 (excluding grants) as percentage of GDP was -1.15 percent.

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

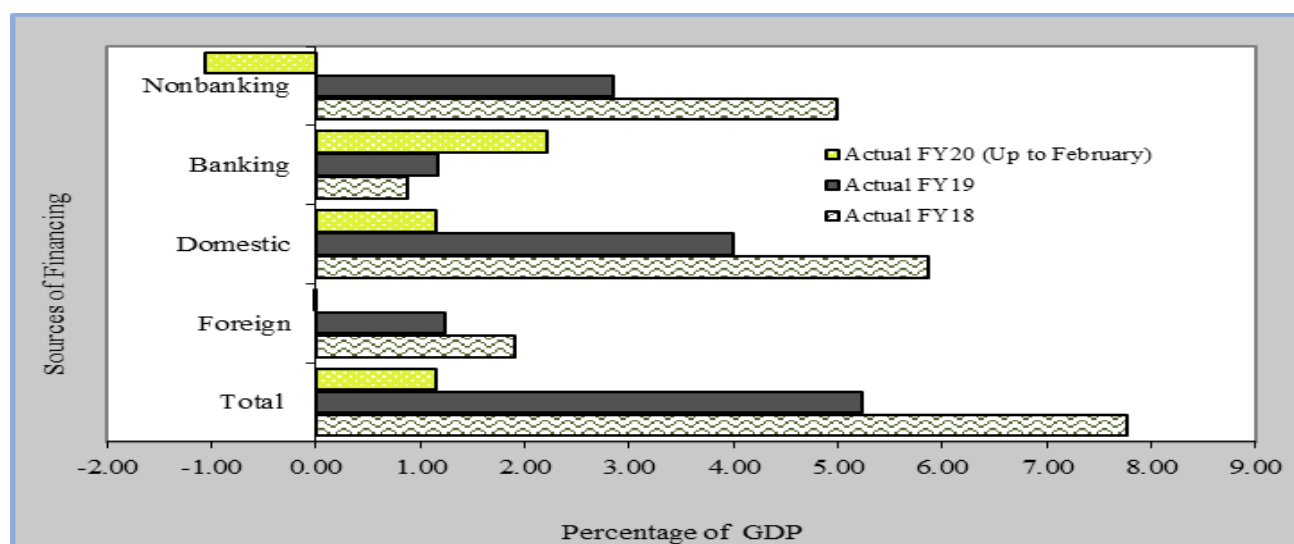
5.0 Financing

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 February	Accounts FY19	Budget	Revised Budget	Accounts February	Accounts FY19 up to February	Accounts FY20 up to February
1.0 Foreign Borrowing-Net	50,016	43,397	1,736	31,289	63,848	52,709	509	131	-337
1.1 Foreign Borrowing	60,585	53,883	2,157	44,790	75,390	63,659	3,520	7,241	8,882
1.2 Amortization	-10,569	-10,486	-421	-13,501	-11,542	-10,950	-3,011	-7,109	-9,219
2.0 Domestic Borrowing	71,226	78,745	1,870	101,712	77,363	87,900	1,675	16,417	33,349
2.1 Borrowing from Banking System (Net)	42,029	30,895	-471	29,479	47,364	72,976	12,439	3,705	64,130
2.1.1 Long-Term Debt (Net)	23,965	21,117	50	19,852	28,094	52,247	5,500	9,362	40,155
2.1.2 Short-Term Debt (Net)	18,064	9,778	-521	9,628	19,270	20,729	6,939	-5,657	23,975
2.2 Non-Bank Borrowing (Net)	29,197	47,850	2,341	72,233	30,000	14,924	-10,764	12,713	-30,781
2.2.1 National Savings Schemes (Net)	26,197	45,000	4,347	50,357	27,000	11,924	4,135	35,705	18,325
2.2.2 Others	3,000	2,850	-2,006	21,876	3,000	3,000	-14,899	-22,992	-49,106
Total - Financing :	121,242	122,142	3,606	133,001	141,211	140,609	2,184	16,548	33,012
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	0.14	5.23	4.89	4.87	0.08	0.65	1.14

Figure 8 Sources Of Financing Deficit



For FY20, up to February 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 (February)	Actual FY19 (Up to February)	Actual FY19	Budget FY20	Actual FY20 (February)	Actual FY20 (up to February)
General Public Services	72,558	56,761	3,197	16,352	25,005	83,468	1,422	17,205
LGRD	4,515	4,800	316	2,624	5,145	5,259	448	2,124
Defence	27,932	29,374	1,702	14,354	29,951	30,622	11	15,504
Public Order and safety	23,575	23,988	1,627	11,696	23,184	23,396	1,399	11,831
Education & technology	38,615	39,414	2,523	23,690	37,558	41,223	2,619	24,494
Health	12,242	12,249	733	5,537	10,675	13,465	776	6,035
Social Security and Welfare	21,583	21,533	499	6,035	20,007	23,678	572	7,134
Housing	1,443	1,798	109	983	1,868	1,626	137	560
Recreation, Culture and Religious Affairs	2,373	2,531	139	1,481	2,690	2,557	199	1,497
Fuel and Energy	208	117	5	4,424	10,671	120	8	6,704
Agriculture	16,313	15,484	2,481	7,217	14,678	17,004	2,418	7,539
Industrial & Economic Services	1,084	1,191	78	667	1,117	1,168	52	649
Transport and Communication	8,632	8,742	346	3,746	6,165	9,612	584	2,582
Interest	51,340	48,745	2,666	28,566	49,461	57,070	1,115	25,487
Total – Operating Revenue Expenditure	282,414	266,727	16,421	127,371	238,175	310,268	11,761	129,344

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 (February)	Actual FY19 (Up to February)	Actual FY19	Budget FY20	Actual FY20 (February)	Actual FY20 (up to February)	Actual FY20 (up to February) as % Budget FY20
Sub-total = GPS	72,558	56,761	3,197	16,352	25,005	83,468	1,422	17,205	20.6
Office of the President	23	23	1	13	21	24	2	13	55.7
Parliament	298	298	11	110	225	327	15	131	40.2
Prime Minister's Office	487	620	22	251	548	564	50	294	52.1
Cabinet Division	74	79	4	37	67	174	5	44	25.3
Election Commission	1,685	2,322	65	887	1,694	779	53	250	32.1
Ministry of Public Administration	2,177	2,347	131	1,054	1,947	2,469	94	1,014	41.1

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (February)	Actual FY19 (Up to February)	Actual FY19	Budget FY20	Actual FY20 (February)	Actual FY20 (up to February)	Actual FY20 (up to February) as % Budget FY20
Public Service Commission	47	61	3	31	60	68	4	40	59.7
Finance Division	63,794	46,840	2,694	12,104	17,606	74,512	1,097	14,014	18.8
Internal Resources Division	2,037	2,031	116	1,010	1,254	2,301	76	660	28.7
Financial Institutions Division	279	249	4	92	195	139	2	66	47.6
Economic Relations Division	244	249	6	34	60	244	3	35	14.2
Planning Division/2	73	77	4	44	67	88	8	52	58.7
Implementation, Monitoring and Evaluation Division	37	41	2	16	38	54	2	13	24.2
Statistics and Informatics Division	182	189	10	89	151	225	11	102	45.2
Ministry of Foreign Affairs	1,120	1,336	123	580	1,071	1,499	0	475	31.7
Sub-total = LGRD	4,515	4,800	316	2,624	5,145	5,259	448	2,124	40.4
Local Government Division	3,682	3,936	288	2,258	4,283	4,322	355	1,726	39.9
Rural Development and Co-operatives Division	514	521	23	346	521	584	87	375	64.1
Ministry of Chittagong Hill Tracts Affairs	320	343	5	20	342	353	6	23	6.6
Sub-total = Defence	27,932	29,374	1,702	14,354	29,951	30,622	11	15,504	50.6
Ministry of Defence - Defence Services	26,750	28,140	1,587	13,759	28,467	29,285	11	14,864	50.8
Ministry of Defence - Others Services	1,147	1,200	113	580	1,450	1,298	0	628	48.4
Armed Forces Division	35	34	2	15	34	38	0	12	31.6
Sub-total=POS	23,575	23,988	1,627	11,696	23,184	23,396	1,399	11,831	50.6
Supreme Court	180	214	12	98	196	195	12	98	49.9
Law and Justice Division	1,040	1,104	73	610	1,040	1,196	72	611	51.1
Public Security Division	20,148	20,515	1,388	10,040	20,069	19,756	1,200	10,088	51.1
Legislative and Parliamentary Affairs Division	35	37	1	16	30	29	4	18	61.8
Anti Corruption Commission	89	100	8	51	96	110	9	66	60.2
Security Services Division	2,083	2,018	146	881	1,753	2,109	102	949	45.0
Sub-total = Edu	38,615	39,414	2,523	23,690	37,558	41,223	2,619	24,494	59.4
Ministry of Primary and Mass Education	14,154	14,094	1,114	8,523	13,596	14,771	1,064	8,847	59.9
Secondary and Higher Education Division	18,874	19,708	954	11,949	18,736	19,696	1,145	12,163	61.8
Ministry of Science and Technology	480	491	103	330	486	530	21	371	70.0

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (February)	Actual FY19 (Up to February)	Actual FY19	Budget FY20	Actual FY20 (February)	Actual FY20 (up to February)	Actual FY20 (up to February) as % Budget FY20
Information and Communication Technology Division	213	287	3	78	258	285	7	116	40.7
Technical and Madrasah Education Division	4,894	4,834	349	2,811	4,482	5,940	382	2,996	50.4
Sub-total = Health	12,242	12,249	733	5,537	10,675	13,465	776	6,035	44.8
Health Services Division	9,118	9,003	546	4,000	8,010	10,008	571	4,367	43.6
Medical Education and Family Welfare Division	3,124	3,246	186	1,537	2,665	3,458	205	1,668	48.2
Sub-total = SSW	21,583	21,533	499	6,035	20,007	23,678	572	7,134	30.1
Ministry of Social Welfare	5,339	5,338	105	2,557	5,253	6,555	116	3,063	46.7
Ministry of Women and Children Affairs	2,980	2,948	30	208	2,903	3,101	107	336	10.9
Ministry of Food	3,392	3,386	-86	57	3,122	3,614	1	21	0.6
Ministry of Disaster Management and Relief	6,162	6,238	130	1,406	5,459	6,419	183	1,677	26.1
Ministry of Liberation Affairs	3,711	3,623	321	1,806	3,270	3,989	165	2,037	51.1
Sub-total = HCS	1,443	1,798	109	983	1,868	1,626	137	560	34.4
Ministry of Housing and Public Works	1,443	1,798	109	983	1,868	1,626	137	560	34.4
Sub-total = RCRA	2,373	2,531	139	1,481	2,690	2,557	199	1,497	58.5
Ministry of Information	643	678	37	307	696	704	38	405	57.6
Ministry of Cultural Affairs	290	324	15	187	310	315	23	178	56.6
Ministry of Religious Affairs	247	330	19	413	535	263	2	119	45.4
Ministry of Youth and Sports	1,193	1,199	69	574	1,149	1,274	137	793	62.3
Sub-total = FE	208	117	5	4,424	10,671	120	8	6,704	5,596.0
Energy and Mineral Resources Division	165	81	3	26	2,575	70	4	1,529	2,194.3
Power Division	43	36	2	4,398	8,096	50	4	5,175	10,325.0
Sub-total = Agr	16,313	15,484	2,481	7,217	14,678	17,004	2,418	7,539	44.3
Ministry of Agriculture/3	11,951	10,882	2,130	4,909	10,400	12,119	2,049	5,100	42.1
Ministry of Fisheries and Livestock	984	1,006	73	566	962	1,297	80	576	44.4
Ministry of Environment and Forest	789	820	33	345	640	820	33	260	31.7
Ministry of Land	1,101	1,115	64	535	1,022	1,092	69	580	53.1
Ministry of Water Resources	1,487	1,661	181	862	1,653	1,676	187	1,023	61.1
Sub-total = IES	1,084	1,191	78	667	1,117	1,168	52	649	55.5

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (February)	Actual FY19 (Up to February)	Actual FY19	Budget FY20	Actual FY20 (February)	Actual FY20 (up to February)	Actual FY20 (up to February) as % Budget FY20
Ministry of Commerce	209	210	14	87	185	219	9	95	43.2
Ministry of Labour and Employment	111	108	6	67	105	115	7	54	46.6
Ministry of Industries	293	385	18	254	380	338	3	240	71.0
Ministry of Expatriates' Welfare and Overseas Employment	287	295	20	137	257	296	15	154	52.0
Ministry of Textiles and Jute	185	193	20	122	189	199	18	106	53.4
Sub-total = TC	8,632	8,742	346	3,746	6,165	9,612	584	2,582	26.9
Road Transport and Highways Division	3,563	3,683	334	2,116	3,811	4,110	332	1,419	34.5
Ministry of Railways	3,387	3,383	1	538	543	3,664	1	7	0.2
Ministry of Shipping	632	630	29	311	620	719	129	439	61.1
Ministry of Civil Aviation and Tourism	47	50	3	27	48	51	1	26	50.5
Posts and Telecommunications Division	1,002	994	67	704	1,094	1,064	121	690	64.8
Bridges Division	2	2	-89	50	50	3	0	1	49.5
Sub-total = Interest	51,340	48,745	2,666	28,566	49,461	57,070	1,115	25,487	44.7
Domestic	48,377	45,278	2,485	26,296	46,015	52,797	1,115	23,348	44.2
Foreign	2,963	3,467	180	2,270	3,446	4,273	0	2,138	50.0
Total Operating Revenue Expenditure	282,414	266,727	16,421	127,371	238,175	310,268	11,761	129,344	41.7

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to February)	Budget FY20	Actual FY20 (Up to February)	Actual FY19 (Up to February) as % of Budget FY19	Actual FY20 (upto February) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,399	34,774	60,109	34,263	59.4	57.0
Pay of Officers	7,679	7,659	7,290	4,828	8,254	5,001	62.9	60.6
Pay of Establishment	23,046	22,751	21,318	14,401	23,755	13,996	62.5	58.9
Allowances	27,799	27,584	24,791	15,545	28,100	15,265	55.9	54.3
Goods and Services	29,995	31,632	28,574	13,018	31,828	12,107	43.4	38.0
Supplies and Services	21,443	22,569	19,319	9,502	23,759	9,131	44.3	38.4
Repairs Maintenance and Rehabilitation	8,552	9,063	9,255	3,515	8,069	2,975	41.1	36.9
Interest Payments	51,338	48,742	49,461	28,566	57,068	25,487	55.6	44.7
Domestic	48,375	45,275	46,015	26,296	52,795	23,348	54.4	44.2
Foreign	2,963	3,467	3,446	2,270	4,273	2,138	76.6	50.0

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to February)	Budget FY20	Actual FY20 (Up to February)	Actual FY19 (Up to February) as % of Budget FY19	Actual FY20 (upto February) as % of Budget FY20
Subsidies and Incentives and Current Transfers	107,003	107,239	86,362	43,483	124,252	50,987	40.6	41.0
Subsidies and Incentives	33,205	30,901	26,369	10,708	33,457	15,210	32.2	45.5
Grants in Aid	45,173	47,205	43,804	23,372	50,699	24,972	51.7	49.3
Pensions and Gratuities	26,047	26,527	15,011	8,756	27,118	10,590	33.6	39.0
Others	2,578	2,607	1,178	648	2,593	215	25.1	8.3
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	119,842	277,935	122,843	47.6	44.2
Acquisition of Assets and Works (B)	14,785	16,987	20,160	7,426	17,846	6,286	50.2	35.2
Acquisition of Assets	13,786	15,270	18,839	7,093	16,716	5,868	51.5	35.1
Acquisition of Land	999	1,717	1,321	333	1,130	418	33.3	37.0
Total - Augmented Operating Recurrent Expenditure (A+B):	266,452	264,732	237,955	127,268	295,781	129,129	47.8	43.7
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	7,499	32,328	6,501	24.4	20.1
Total - Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	282,415	266,726	238,086	127,341	310,263	129,344	45.1	41.7

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 (February)	Actual FY19 (Up to February)	Actual FY19	Budget FY20	Actual FY20 (February)	Actual FY20 (up to February)	Actual FY19 (up to February) as % of Revised Budget FY19	Actual FY20 (up to February) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	82.5	1,634.0	7,976.2	13,004.6	601.9	4,326.7	15.11	33.27
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	12.5	797.9	2,004.8	2,964.3	203.7	522.5	36.31	17.63
Cabinet Division	72.8	75.9	0.5	2.6	14.7	67.0	0.0	7.9	3.46	11.77
Election Commission	210.0	2,020.2	7.3	574.9	1,585.4	1,141.2	9.2	1,139.6	28.46	99.85
Ministry of Public Administration	287.0	251.6	30.2	70.5	198.1	394.0	32.9	93.2	28.04	23.66
Public Service Commission	30.3	63.6	0.0	0.0	21.7	34.4	2.3	5.8	0.00	16.75
Finance Division	3,446.4	2,889.9	3.3	22.7	1,635.9	3,326.4	36.6	1,061.7	0.79	31.92

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (February)	Actual FY19 (Up to February)	Actual FY19	Budget FY20	Actual FY20 (February)	Actual FY20 (up to February)	Actual FY19 (up to February) as % of Revised Budget FY19	Actual FY20 (up to February) as % Budget FY20
Internal Resources Division (IRD)	389.4	288.4	1.2	7.2	117.9	597.8	0.9	7.4	2.50	1.24
Financial Institutions Division	2,183.1	1,828.5	0.0	5.0	1,559.2	2,902.6	302.5	1,410.7	0.28	48.60
Economic Relations Division	34.9	37.0	0.1	1.4	33.6	66.1	0.4	36.2	3.84	54.78
Planning Division/2	1,306.3	436.2	3.6	76.8	171.6	1,143.3	7.1	18.1	17.61	1.58
Implementation Monitoring and Evaluation Division	98.0	104.5	1.2	7.1	101.5	95.2	0.4	1.2	6.80	1.24
Statistics and Informatics Division	417.0	551.8	4.7	27.5	469.8	150.0	5.2	11.7	4.98	7.81
Ministry of Foreign Affairs	129.2	66.3	17.9	40.3	61.8	121.5	0.5	10.8	60.71	8.88
Sub-total = LGRD	28,151.3	29,522.4	993.5	7,329.8	26,345.4	32,626.8	1,116.5	10,587.3	24.83	32.45
Local Government Division	25,467.2	26,759.5	921.1	6,328.2	23,690.4	29,920.7	1,011.1	9,429.3	23.65	31.51
Rural Development and Co-operatives Division	1,695.1	1,745.3	46.4	692.1	1,686.8	1,864.8	40.7	783.1	39.66	41.99
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	25.9	309.6	968.2	841.3	64.7	374.9	30.42	44.56
Sub-total = Defence	1,152.5	1,327.3	6.8	13.8	38.1	1,479.9	0.4	7.1	1.04	0.48
Ministry of Defence - Defence Services	1,152.5	1,327.3	6.8	13.8	38.1	1,479.9	0.4	7.1	1.04	0.48
Sub-total=POS	3,018.3	4,080.1	92.3	594.2	3,838.0	4,241.3	90.2	410.8	14.56	9.69
Law and Justice Division	480.7	472.2	21.0	126.5	322.8	453.5	18.2	60.9	26.79	13.43
Public Security Division	1,257.6	1,578.5	47.4	304.7	1,525.6	2,166.5	55.3	224.8	19.30	10.38
Legislative and Parliamentary Affairs Division	0.1	0.3	0.0	0.0	0.2	6.5	0.0	0.8	0.00	13.03
Anti Corruption Commission	28.6	22.8	0.3	4.2	18.2	30.2	0.8	2.0	18.21	6.79
Security Services Division	1,251.3	2,006.3	23.5	158.8	1,971.2	1,584.8	15.8	122.2	7.92	7.71
Sub-total = Edu	29,321.1	26,860.6	377.8	5,804.0	25,701.4	38,264.6	838.2	9,677.8	21.61	25.29
Ministry of Primary and Mass Education	8,312.0	6,427.4	192.2	1,836.6	6,337.4	9,270.0	363.5	2,040.5	28.57	22.01
Secondary and Higher Education Division	6,014.2	6,159.4	93.1	1,328.3	5,723.3	9,927.7	127.8	4,047.2	21.57	40.77
Ministry of Science and Technology	11,720.4	11,900.4	50.7	2,109.1	11,904.0	15,908.5	226.7	2,700.5	17.72	16.98
Information and Communication Technology Division	2,468.2	1,450.2	14.9	421.6	992.7	1,645.3	51.2	483.4	29.07	29.38
Technical and Madrasah Education Division	806.4	923.2	27.0	108.5	743.9	1,513.2	69.0	406.2	11.75	26.85
Sub-total = Health	11,140.6	10,090.7	280.0	2,819.4	8,040.8	12,266.8	326.4	1,904.1	27.94	15.52
Health Services Division	9,040.6	8,266.1	247.0	2,453.6	6,716.4	9,936.8	292.6	1,616.7	29.68	16.27
Medical Education and Family Welfare Division	2,100.0	1,824.6	32.9	365.8	1,324.4	2,330.0	33.8	287.4	20.05	12.33
Sub-total = SSW	5,573.5	5,103.5	184.8	1,090.1	3,942.1	5,779.7	390.9	1,321.5	21.36	22.86
Ministry of Social Welfare	254.0	245.1	6.1	53.3	214.7	326.0	14.9	93.5	21.76	28.68
Ministry of Women and Children Affairs	509.0	509.6	19.1	183.2	427.5	647.8	19.2	204.0	35.94	31.49
Ministry of Food	764.7	645.1	4.6	74.9	618.1	888.8	11.2	109.6	11.62	12.33
Ministry of Disaster Management and Relief	3,495.8	3,478.9	138.2	700.9	2,465.1	3,452.8	333.1	852.6	20.15	24.69
Ministry of Liberation Affairs	550.0	224.8	16.7	77.8	216.6	464.3	12.4	61.8	34.63	13.32
Sub-total = HCS	3,519.7	4,347.3	35.3	1,440.5	4,150.4	4,977.0	656.9	2,000.7	33.14	40.20

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (February)	Actual FY19 (Up to February)	Actual FY19	Budget FY20	Actual FY20 (February)	Actual FY20 (up to February)	Actual FY19 (up to February) as % of Revised Budget FY19	Actual FY20 (up to February) as % Budget FY20
Ministry of Housing and Public Works	3,519.7	4,347.3	35.3	1,440.5	4,150.4	4,977.0	656.9	2,000.7	33.14	40.20
Sub-total = RCRA	1,968.1	2,036.4	28.3	631.4	1,763.2	1,834.1	27.5	764.8	31.01	41.70
Ministry of Information	522.1	250.4	3.4	98.0	212.5	285.3	11.2	71.3	39.16	24.99
Ministry of Cultural Affairs	220.0	301.3	1.5	166.9	294.7	260.2	7.2	76.6	55.38	29.45
Ministry of Religious Affairs	921.4	1,164.7	19.5	245.7	946.7	1,074.5	0.1	553.3	21.09	51.50
Ministry of Youth and Sports	304.6	319.9	3.9	120.8	309.3	214.2	8.9	63.5	37.76	29.67
Sub-total = FE	24,712.6	26,385.5	539.7	8,177.7	26,517.5	27,930.3	277.2	8,060.1	30.99	28.86
Energy and Mineral Resources Division	1,819.9	2,209.1	0.0	77.0	2,163.3	1,915.9	133.6	491.2	3.49	25.64
Power Division	22,892.7	24,176.4	539.7	8,100.6	24,354.1	26,014.4	143.6	7,568.9	33.51	29.10
Sub-total = Agr	9,947.8	9,871.9	383.6	2,689.5	8,924.1	11,349.3	695.9	3,814.8	27.24	33.61
Ministry of Agriculture/3	1,959.2	1,906.8	47.1	509.2	1,773.9	1,931.4	56.7	669.5	26.71	34.66
Ministry of Fisheries and Livestock	883.7	776.1	31.7	165.1	699.4	1,634.9	32.7	238.2	21.27	14.57
Ministry of Environment and Forest	481.4	520.1	4.8	51.7	180.4	676.0	3.1	34.8	9.95	5.15
Ministry of Land	1,017.6	650.6	13.4	74.5	370.3	849.4	16.8	72.6	11.46	8.55
Ministry of Water Resources	5,606.0	6,018.3	286.7	1,888.9	5,900.0	6,257.6	586.6	2,799.7	31.39	44.74
Sub-total = IES	2,380.6	2,568.7	48.6	647.4	2,149.7	2,723.2	22.6	660.6	25.20	24.26
Ministry of Commerce	346.8	275.4	0.3	86.3	255.4	412.5	0.7	21.1	31.33	5.11
Ministry of Labour and Employment	115.7	163.2	10.8	35.2	111.1	198.2	1.5	32.3	21.58	16.27
Ministry of Industries	1,058.6	1,087.3	5.1	394.1	1,028.9	1,217.6	0.0	460.0	36.25	37.78
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	12.0	73.2	228.9	295.0	14.8	67.9	24.34	23.01
Ministry of Textiles and Jute	552.0	742.0	20.5	58.6	525.4	600.0	5.5	79.4	7.89	13.24
Sub-total = GPS	47,830.5	40,445.2	760.7	8,126.0	31,667.6	55,208.9	1,298.3	14,166.4	20.09	25.66
Road Transport and Highways Division	20,817.4	19,802.6	649.3	3,868.6	19,706.6	25,163.4	747.7	7,045.3	19.54	28.00
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	12.7	1,015.0	3,537.0	3,113.4	38.2	1,285.5	28.31	41.29
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	0.0	92.0	951.3	3,374.6	1.3	235.5	9.01	6.98
Posts and Telecommunications Division	2,380.6	1,845.6	9.4	448.5	1,007.9	2,396.8	2.5	574.5	24.30	23.97
Bridges Division	9,112.2	6,343.8	89.4	2,503.7	6,266.3	8,562.0	508.6	5,025.6	39.47	58.70
Total Development Revenue Expenditure	179,668.4	173,451.5	3,813.8	40,997.8	151,054.4	211,686.6	6,342.8	57,702.7	23.64	27.26

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2018-19					Fiscal Year 2019-20		
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (February)	Actual FY19 (Up to February)	Actual FY19	Budget FY20	Actual FY20 (February)	Actual FY20 (up to February)
Tax Revenue (a+b)	194,325.2	305,927.0	289,599.6	15,990.0	138,484.4	225,956.1	340,100.0	13,040.3	136,226.7
a. NBR	187,103.3	296,200.0	280,000.0	15,474.7	133,614.2	218,615.7	325,600.0	12,544.3	131,515.9
a.1 Income	59,031.4	100,718.6	95,167.4	4,232.2	39,225.4	67,293.7	113,911.5	4,508.3	48,576.1
a.2 VAT	68,221.3	110,553.1	104,796.6	6,426.5	52,639.5	85,010.9	123,067.7	4,499.0	47,059.0
a.3 Import	36,508.9	48,766.2	45,218.8	1,846.0	15,517.8	24,282.1	48,153.2	655.3	13,647.9
a.4 Export	19,985.5	32,553.6	31,393.3	2.9	109.7	114.6	36,498.1	0.0	1.0
a.4 Excise	30.6	36.0	46.0	306.6	1,770.0	2,338.5	53.5	0.0	653.3
a.5 Sup	2,116.5	2,090.1	1,976.3	2,584.6	23,656.6	38,426.1	2,239.4	2,797.2	20,809.0
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	75.9	695.1	1,149.8	1,676.7	84.4	769.6
b. Non-NBR	7,221.9	9,727.0	9,599.6	515.3	4,870.2	7,340.4	14,500.0	496.0	4,710.7
b.1 Narcotics & Liquor	78.0	102.3	98.0	5.1	49.3	76.2	109.0	5.5	52.2
b.2 Vehicles	1,480.1	1,429.7	1,430.0	118.6	1,124.0	1,677.4	1,432.7	140.5	1,226.5
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	47.2	385.7	665.1	1,400.0	56.1	488.5
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	286.3	2,880.8	4,199.2	11,047.0	235.3	2,541.5
b.5 Surcharge	611.0	493.1	490.6	58.0	430.3	722.5	511.3	58.6	402.0
c. Non-tax Revenue	22,229.2	33,353.6	27,006.0	1,183.6	17,806.5	25,921.3	37,707.3	2,866.9	20,353.8
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	181.0	1,463.9	2,653.9	3,496.9	30.7	1,178.0
c.2 Interest	1,991.2	5,460.2	5,138.4	18.2	1,066.3	1,513.0	8,316.9	287.7	1,488.5
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	203.3	1,889.4	2,796.3	8,886.7	240.4	1,948.0
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	59.1	431.2	688.7	288.9	39.3	411.3
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	258.4	1,870.5	3,963.7	7,273.9	184.3	2,247.1
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	15.0	312.3	563.4	630.3	35.4	257.6
c.7 Tolls and Levies	612.5	657.8	657.9	52.7	441.2	675.7	686.1	53.6	493.8
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	37.5	697.0	902.5	2,614.3	49.2	328.4
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	350.1	9,468.4	11,906.0	5,260.7	1,941.3	11,886.9
c. 10 Capital Revenue	700.4	237.2	329.8	8.3	166.2	258.0	252.5	5.0	114.3
Total Revenue (a+b+c)	216,554.4	339,280.7	316,605.5	17,173.6	156,290.9	251,877.4	377,807.3	15,907.2	156,580.5
d. Tax-GDP Ratio (base 2005-06)	8.63	12.03	11.39	0.63	5.45	8.89	11.78	0.45	4.72
e. Revenue-GDP ratio (base 2005-06)	9.62	13.34	12.45	0.68	6.15	9.91	13.09	0.55	5.43

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 February/Actual FY19 up to February)*100	(Actual FY20 up to February/ Budget FY20)*100
Tax Revenue (a+b)	94.7	150.5	117.4	89.7	98.4	40.1
a. NBR	94.5	148.9	116.3	86.8	98.4	40.4
a.1 Income	94.5	169.3	119.7	26.7	123.8	42.6
a.2 VAT	94.8	144.8	117.4	33.8	89.4	38.2
a.3 Import	92.7	125.3	106.5	15.2	87.9	37.4
a.4 Export	96.4	150.3	116.3	9.6	1.0	2.0
a.4 Excise	127.9	46.7	116.3	0.0	36.9	29.2
a.5 Sup	94.6	95.8	113.3	0.9	88.0	43.2
a.6 Other Taxes	94.6	145.8	119.6	0.5	110.7	45.9
b. Non-NBR	98.7	197.5	151.0	2.9	96.7	32.5
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	105.7	47.9
b.2 Vehicles	100.0	85.4	100.2	0.7	109.1	85.6
b.3 Land Revenue	100.0	210.5	99.9	0.3	126.6	34.9
b.4 Stamp Duty	98.1	263.1	178.8	1.7	88.2	23.0
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.5	139.6	10.3	114.3	54.0
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	80.5	33.7
c.2 Interest	94.1	549.7	161.9	0.6	139.6	17.9
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	103.1	21.9
c.4 Fines, Penalties and Forfeiture	92.3	42.0	52.0	0.3	95.4	142.4
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	120.1	30.9
c.6 Rents, Leases and Recoveries	77.1	111.9	129.3	0.2	82.5	40.9
c.7 Tolls and Levies	100.0	101.5	104.3	0.3	111.9	72.0
c.8 Non-Commercial Sales	78.5	289.7	142.9	0.4	47.1	12.6
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	125.5	226.0
c. 10 Capital Revenue	139.0	97.9	76.6	0.1	68.7	45.2
Total Revenue (a+b+c)	93.3	150.0	119.3	100.0	100.2	41.4

Notes:

Income= Income/property/profit/wealth
 Import= Import & export duty
 Sup= Supplementary duty
 Ex= Excise taxes
 NL= Narcotics & Liquor
 DP= Dividend & profit
 PO&R= Post office & Railway
 IFT= Interest/Fees/Tolls & Other receipts

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