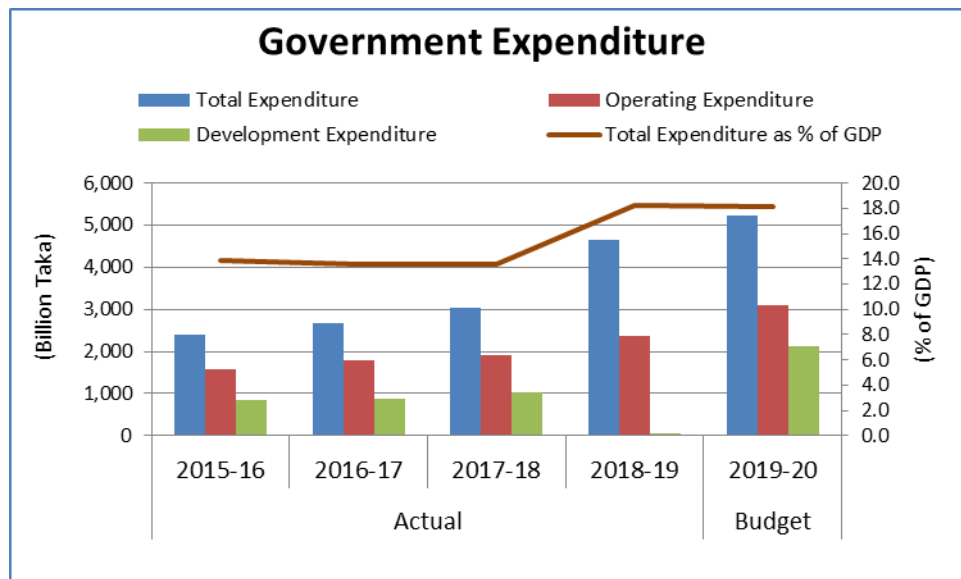




Monthly Report on Fiscal Position

April 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 April, 2020 in the current fiscal year (FY 20) is 50.4 percent of the operating budget estimates. Actual development expenditure during the same period is 33.23 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 April 2020, 49.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (82.2 Percent). Total NBR tax collection is 47.6 percent of the annual target. Regarding NTR (Non Tax Revenue), 75.2 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 April 2020, in current fiscal year, overall balance (excluding grants) is -1.37 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 April) | Actual (up to April) as % of Budget FY20 |
| GPS | 72,558 | 56,761 | 25,029 | 10.5 | 44.1 | 83,468 | 115.0 | 147.0 | 333.8 | 19,909 | 23.9 |
| LGRD | 4,515 | 4,800 | 5,145 | 2.2 | 107.2 | 5,259 | 116.5 | 109.6 | 102.2 | 2,967 | 56.4 |
| Defense | 27,932 | 29,374 | 29,951 | 12.6 | 102.0 | 30,622 | 109.6 | 104.2 | 102.2 | 18,467 | 60.3 |
| POS | 23,575 | 23,988 | 23,184 | 9.7 | 96.6 | 23,396 | 99.2 | 97.5 | 100.9 | 14,736 | 63.0 |
| Edu | 38,615 | 39,414 | 37,543 | 15.8 | 95.3 | 41,223 | 106.8 | 104.6 | 109.8 | 30,566 | 74.1 |
| Health | 12,242 | 12,249 | 10,637 | 4.5 | 86.8 | 13,465 | 110.0 | 109.9 | 126.1 | 7,678 | 57.0 |
| SSW | 21,583 | 21,533 | 19,978 | 8.4 | 92.8 | 23,678 | 109.7 | 110.0 | 118.3 | 11,420 | 48.2 |
| Housing | 1,443 | 1,798 | 1,868 | 0.8 | 103.9 | 1,626 | 112.7 | 90.4 | 87.0 | 725 | 44.6 |
| RCRA | 2,373 | 2,531 | 2,690 | 1.1 | 106.3 | 2,557 | 107.8 | 101.0 | 95.7 | 1,786 | 69.8 |
| F&E | 208 | 117 | 10,671 | 4.5 | 9126.3 | 120 | 57.7 | 102.5 | 1.1 | 6,739 | 5625.3 |
| Agri | 16,313 | 15,484 | 14,678 | 6.2 | 94.8 | 17,004 | 104.2 | 109.8 | 115.8 | 9,233 | 54.3 |
| IES | 1,084 | 1,191 | 1,117 | 0.5 | 93.8 | 1,168 | 107.7 | 98.1 | 104.6 | 799 | 68.4 |
| Trans | 8,632 | 8,742 | 6,167 | 2.6 | 70.5 | 9,612 | 111.3 | 109.9 | 155.9 | 3,395 | 35.3 |
| Interest payment | 51,340 | 48,745 | 49,497 | 20.8 | 101.5 | 57,070 | 111.2 | 117.1 | 115.4 | 28,060 | 49.2 |
| Total | 282,414 | 266,727 | 238,154 | 100 | 89.3 | 310,268 | 109.9 | 116.3 | 130.3 | 156,480 | 50.4 |

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 April 2020, spending in Fuel and Energy (F&E), Education, Recreation, Culture and Religious Affairs (RCRA), Industries and Economic Services (IES), Public order and safety (POS), Defence, Health, LGRD and Agriculture were on the higher side. Sectors like General Public Services (GPS), Transport and Communication (Trans), Housing and Social Security & Welfare (SSW) have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to April 2020 amounts to 50.4 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 April) | 33.9 | 34.1 | 6.5 | 5.9 | 17.9 | 1.7 |

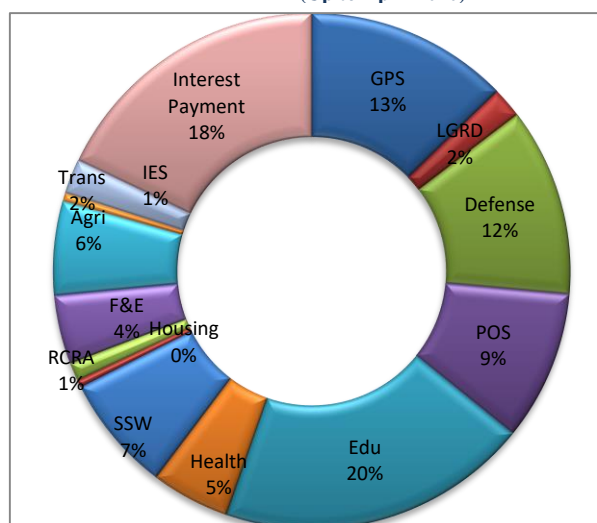
Note:

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 April 2020, among all categories expenditure on Social Infrastructure sector was the highest.

1.1.3 Sectors' Share in Resource Utilization

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



Total operating spending up to April, 2020 in the current fiscal year (FY20) is 50.4 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 Education (20 percent) followed by Interest Payment (18 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 April, 2020 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to April 2020)

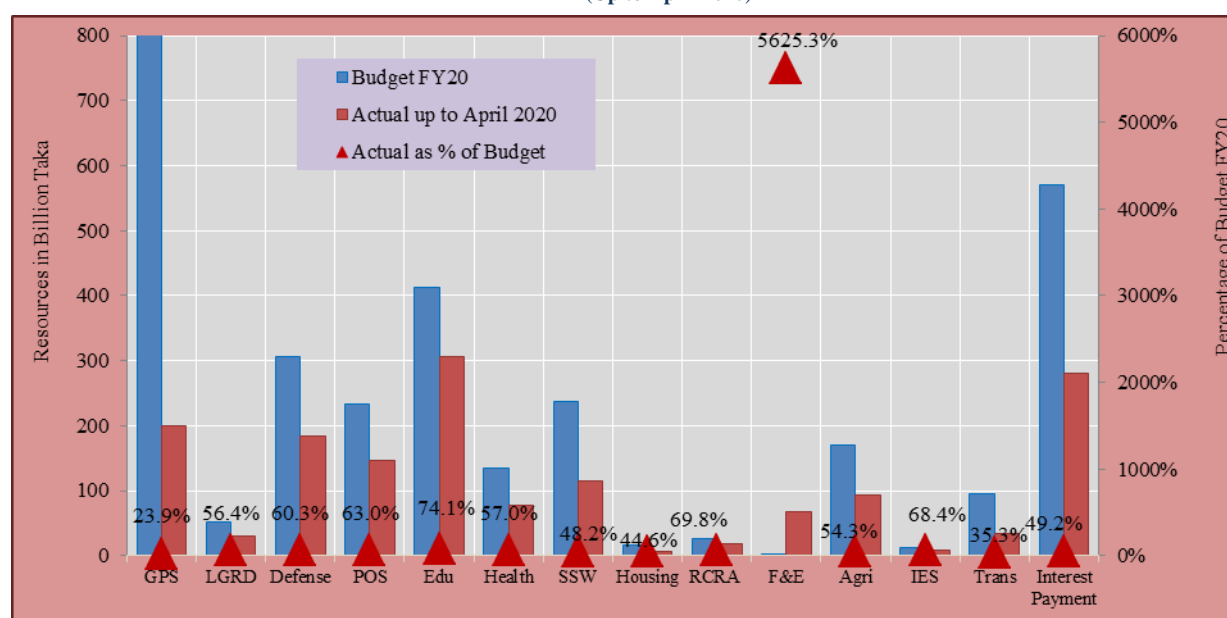


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (5625.3%), Education (74.1%), Recreation, Culture and Religious Affairs (69.8%), Industries and Economic Services (68.4%), Public Order & Safety (63.0%), Defence (60.3%), Health (57.0%), LGRD (56.4%) and Agriculture (54.3%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

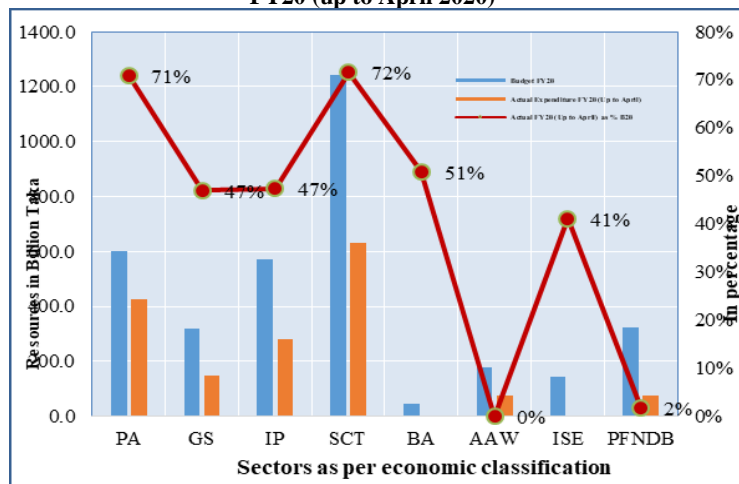
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY20), actual spending (operating) up to April 2020 is 50.4 percent of the budget estimate, which was 57.6 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

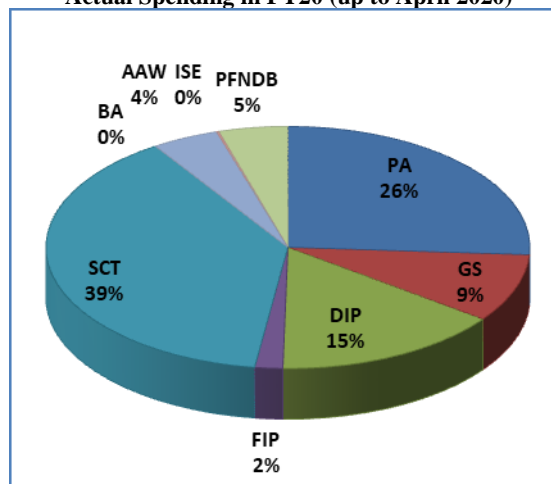
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 April 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 April 2020)**



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



Up to April 2020, utilization rate of total operating expenditure is 50.4 percent. For some categories, like subsidies and current transfer (72%), pay and allowances (71%) and and Block Allocation (51%) 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 April 2020, actual expenditure is 33.23 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 30.4 percent of the budget;
- During this period, Recreation, Culture and Religious Affairs (48.76%) sector made the highest utilization of allocated resources followed by LGRD (44.48), Housing (43.76%), Agriculture, Fisheries and Livestock (38.99%), General Public Services (36.23%), and Industries and Economic Services (33.50%).
- 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.

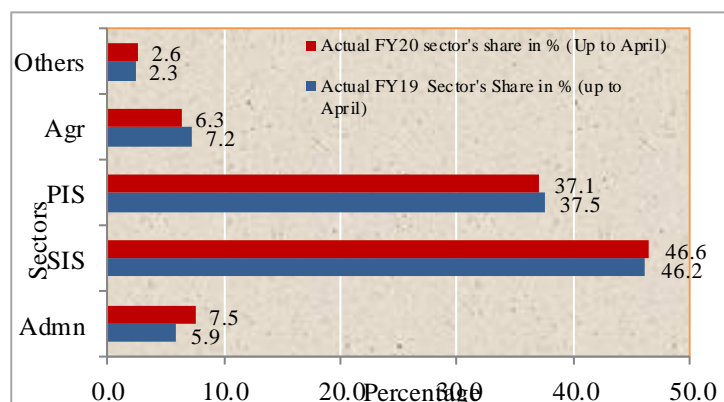
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

| Sectors | Fiscal Year 2018-19 | | | | | | Fiscal Year 2019-20 | | | | | |
|---------|---------------------|--------------|-------------|---------------------------|--|---|---------------------|---------------------------|---|---------------------------------|---|---|
| | Budget FY19 | Revised FY19 | Actual FY19 | Actual FY19 (up to April) | Sector's Share in Actual (up to April) (%) | Actual FY19 as % of Revised Budget FY19 | Budget FY20 | Actual FY20 (up to April) | Budget FY20 as % of Revised Budget FY19 | Budget FY20 as % of Actual FY19 | Actual FY20 (up to April) as % of Budget FY20 | Actual FY20 sector's share in % (up to April) |
| GPS | 10,952 | 10,812 | 7,977 | 2,351 | 4.31 | 73.78 | 13,005 | 4,712 | 120.28 | 163.02 | 36.23 | 6.70 |
| LGRD | 28,151 | 29,522 | 26,345 | 10,472 | 19.18 | 89.24 | 32,627 | 14,512 | 110.52 | 123.84 | 44.48 | 20.63 |
| Defence | 1,152 | 1,327 | 38 | 18 | 0.03 | 2.87 | 1,480 | 9 | 111.50 | 3883.56 | 0.59 | 0.01 |
| POS | 3,018 | 4,080 | 3,838 | 866 | 1.59 | 94.07 | 4,241 | 566 | 103.95 | 110.51 | 13.34 | 0.80 |
| Edu | 29,321 | 26,861 | 25,701 | 7,674 | 14.05 | 95.68 | 38,265 | 11,754 | 142.46 | 148.88 | 30.72 | 16.71 |
| Health | 11,141 | 10,091 | 8,041 | 3,764 | 6.89 | 79.69 | 12,267 | 2,549 | 121.57 | 152.56 | 20.78 | 3.62 |
| SSW | 5,573 | 5,103 | 3,942 | 1,621 | 2.97 | 77.24 | 5,780 | 1,757 | 113.25 | 146.62 | 30.39 | 2.50 |
| HCS | 3,520 | 4,347 | 4,150 | 1,704 | 3.12 | 95.47 | 4,977 | 2,178 | 114.48 | 119.92 | 43.76 | 3.10 |
| RCRA | 1,968 | 2,036 | 1,763 | 709 | 1.30 | 86.59 | 1,834 | 894 | 90.06 | 104.02 | 48.76 | 1.27 |
| FE | 24,713 | 26,386 | 26,517 | 8,927 | 16.35 | 100.50 | 27,930 | 8,931 | 105.85 | 105.33 | 31.98 | 12.70 |
| AFL | 9,948 | 9,872 | 8,924 | 3,945 | 7.22 | 90.40 | 11,349 | 4,426 | 114.97 | 127.18 | 38.99 | 6.29 |
| IES | 2,381 | 2,569 | 2,150 | 990 | 1.81 | 83.69 | 2,723 | 912 | 106.01 | 126.68 | 33.50 | 1.30 |
| TC | 47,830 | 40,445 | 31,668 | 11,567 | 21.18 | 78.30 | 55,209 | 17,134 | 136.50 | 174.34 | 31.03 | 24.36 |
| Total | 179,668 | 173,451 | 151,055 | 54,609 | 100.00 | 87.09 | 211,687 | 70,334 | 122.04 | 140.14 | 33.23 | 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 April, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to April 2020, the maximum share of spending went to social infrastructure (46.6 percent) followed by physical infrastructure (37.1 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 April, 2020:

Table 4: Revenue Collection Position

(In Crore Taka)

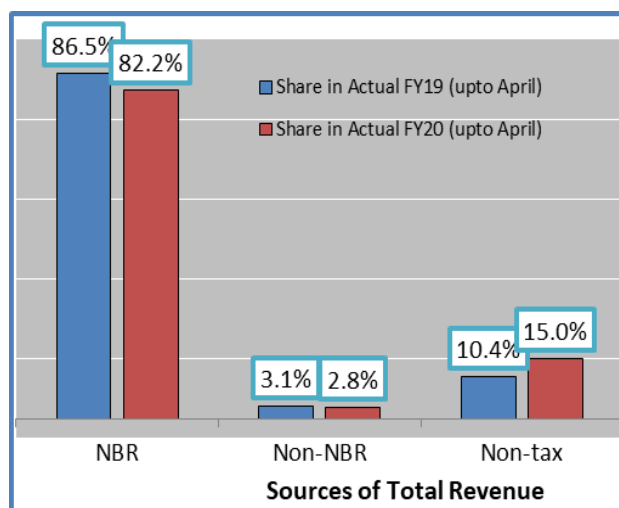
| Sources of Revenue | Fiscal Year 2018-19 | | | | | Fiscal Year 2019-20 | | | |
|-------------------------------------|---------------------|---------------------|-------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---|
| | Budget FY19 | Revised Budget FY19 | Actual FY19 | Actual FY19 (April) | Actual FY19 (up to April) | Budget FY20 | Actual FY20 (April) | Actual FY20 (up to April) | Actual (up to April) as percentage of Budget FY20 |
| Tax Revenue (a+b) | 305,927 | 289,600 | 225,959 | 17,848 | 178,495 | 340,100 | 9,147 | 160,316 | 47.1 |
| a. NBR | 296,200 | 280,000 | 218,618 | 17,160 | 172,389 | 325,600 | 9,072 | 155,054 | 47.6 |
| a.1 Income | 100,719 | 95,167 | 67,296 | 2,598 | 50,658 | 113,912 | 3,641 | 58,346 | 51.2 |
| a.2 VAT | 110,553 | 104,797 | 85,011 | 7,747 | 67,285 | 123,068 | 3,238 | 54,872 | 44.6 |
| a.3 Import | 48,766 | 45,219 | 24,282 | 2,363 | 19,911 | 48,153 | 328 | 14,744 | 40.4 |
| a.4 Export duty | 32,554 | 31,393 | 115 | 2 | 113 | 36,498 | 0 | 1 | 2.0 |
| a.5 Excise | 36 | 46 | 2,339 | 104 | 2,121 | 54 | 0 | 653 | 29.2 |
| a.6 Supplementary Duty | 2,090 | 1,976 | 38,426 | 4,251 | 31,375 | 2,239 | 1,814 | 25,534 | 53.0 |
| a.7 Other Taxes | 1,482 | 1,402 | 1,150 | 96 | 926 | 1,677 | 50 | 904 | 53.9 |
| b. Non-NBR | 9,727 | 9,600 | 7,341 | 688 | 6,106 | 14,500 | 75 | 5,263 | 36.3 |
| c. Non-tax Revenue | 33,354 | 27,006 | 25,921 | 2,027 | 20,787 | 37,707 | 3,854 | 28,344 | 75.2 |
| Total Revenue (a + b + c) | 339,281 | 316,606 | 251,880 | 19,875 | 199,282 | 377,807 | 13,001 | 188,660 | 49.9 |
| d. Tax-GDP Ratio (base 2005-06) | 12.03 | 11.39 | 8.89 | 0.70 | 7.02 | 11.78 | 0.32 | 5.56 | - |
| e. Revenue-GDP ratio (base 2005-06) | 13.34 | 12.45 | 9.91 | 0.78 | 7.84 | 13.09 | 0.45 | 6.54 | - |

- **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 (82.2 percent up to April 2020).
- Growth rates of NBR and Non-NBR tax revenue are -10.1 percent and -13.8 percent respectively. On the other hand, non-tax revenue collection grew by 36.4 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 47.1 and 75.2 percent respectively.

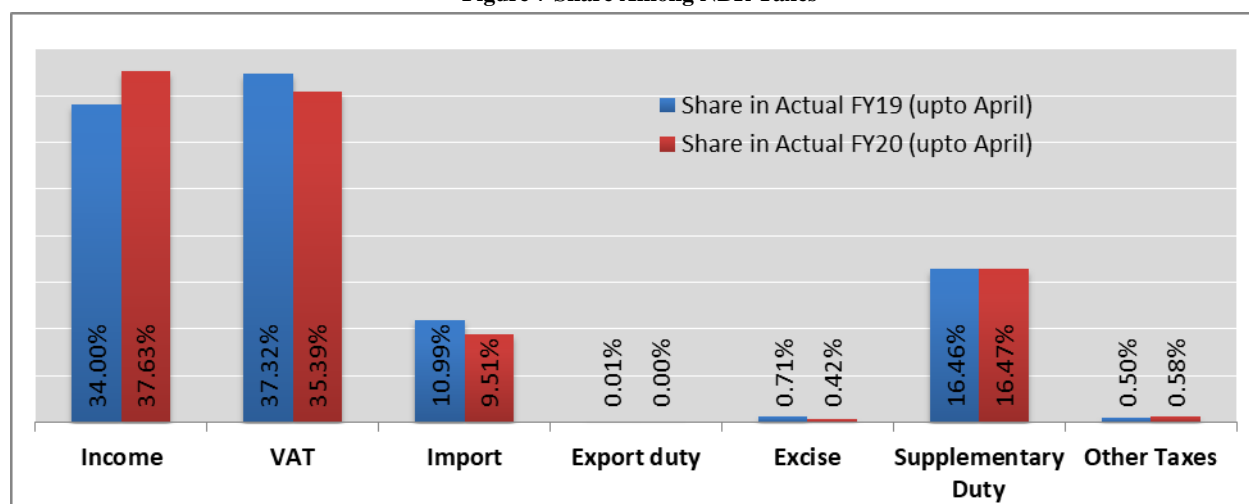
Figure 6: Sources of Revenue Collection



- Up to April 2020, total revenue collection for FY20 decreased by 5.3 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 49.9 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 April 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 37.6 percent from income tax, 35.4 percent was collected from VAT, 16.5 percent from supplementary duty, 9.5 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 April | Accounts 2019-20 up to April |
|---|---------------|----------|----------------|------------------|---------------|----------------|----------------|------------------------------|------------------------------|
| | Budget | Revised | Accounts April | Accounts 2018-19 | Budget | Revised Budget | Accounts April | | |
| Revenues | 339,294 | 316,612 | 19,875 | 251,881 | 377,811 | 348069 | 13,054 | 199,284 | 190,242 |
| Tax Revenue | 305,928 | 289,600 | 17,848 | 225,960 | 340,104 | 313070 | 9,200 | 178,497 | 161,897 |
| Non-Tax Revenue | 33,368 | 27,013 | 2,027 | 25,921 | 37,710 | 35002 | 3,854 | 20,787 | 28,345 |
| Foreign Grants | 4,051 | 3,787 | 0 | 1,677 | 4,168 | 3454 | -7 | 296 | 162 |
| Revenue and Foreign Grants | 343,345 | 320,400 | 19,875 | 253,559 | 381,980 | 351523 | 13,047 | 199,580 | 190,404 |
| Operating Expenditure | 282,415 | 266,727 | 15,648 | 238,148 | 310,263 | 295280 | 12,091 | 162,536 | 156,480 |
| Net Outlay for Food Account Operation | 365 | 282 | 514 | 4,233 | 308 | 654 | 167 | 6,333 | 7,041 |
| Loans & Advances (Net) | 2,124 | 2,082 | -185 | -1,708 | 937 | 3294 | 1,499 | -1,193 | -3,997 |
| Development Expenditure | 179,669 | 173,449 | 8,308 | 151,055 | 211,683 | 202349 | 5,786 | 54,609 | 70,334 |
| Development Program financed from Revenue Budget | 327 | 299 | 19 | 184 | 1,463 | 1833 | 3 | 109 | 787 |
| Non-ADP Project | 4,365 | 4,143 | 0 | 2,795 | 5,315 | 4846 | 0 | 0 | 2,466 |
| Annual Development Programme | 173,000 | 167,000 | 8,244 | 147,287 | 202,721 | 192921 | 5,763 | 54,130 | 66,677 |
| Non-ADP FFW and Transfer | 1,978 | 2,008 | 45 | 789 | 2,184 | 2748 | 20 | 370 | 405 |
| Total Expenditure | 464,574 | 442,541 | 24,285 | 391,729 | 523,191 | 501577 | 19,542 | 222,285 | 229,858 |
| Overall Balance (Including Grants) | -121,229 | -122,142 | -4,411 | -138,171 | -141,211 | -150053 | -6,496 | -22,704 | -39,454 |
| Overall Balance (Excluding Grants) | -125,280 | -125,929 | -4,411 | -139,848 | -145,380 | -153507 | -6,488 | -23,001 | -39,616 |
| (In percent of GDP 2005-06 base) (Including grants) | -4.77 | -4.80 | -0.17 | -5.43 | -4.89 | -5.20 | -0.23 | -0.89 | -1.37 |
| (In percent of GDP 2005-06 base) (Excluding grants) | -4.93 | -4.95 | -0.17 | -5.50 | -5.04 | -5.32 | -0.22 | -0.90 | -1.37 |

- 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 April, 2020 (excluding grants) as percentage of GDP was -1.37 percent.

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

5.0 Financing

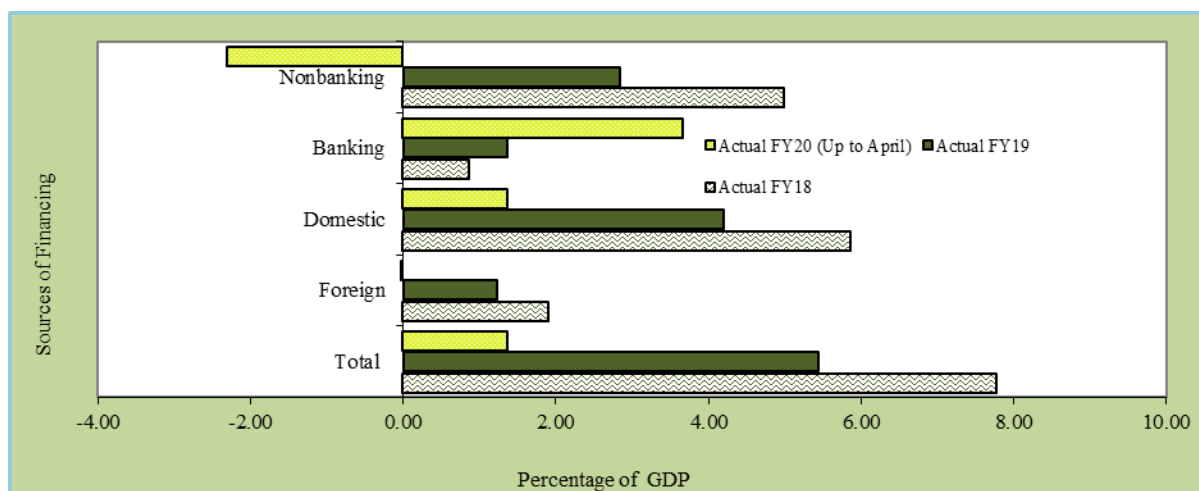
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

| Description | Fiscal Year: 2018-19 | | | | Fiscal Year: 2019-20 | | | Accounts FY19 up to April | Accounts FY20 up to April |
|--|----------------------|-----------|----------------|---------------|----------------------|----------------|----------------|---------------------------|---------------------------|
| | Budget | Revised | Accounts April | Accounts FY19 | Budget | Revised Budget | Accounts April | | |
| 1.0 Foreign Borrowing-Net | 50,016 | 43,397 | 687 | 31,289 | 63,848 | 52,709 | 147 | 1,409 | -24 |
| 1.1 Foreign Borrowing | 60,585 | 53,883 | 1,601 | 44,790 | 75,390 | 63,659 | 1,004 | 10,779 | 11,515 |
| 1.2 Amortization | -10,569 | -10,486 | -914 | -13,501 | -11,542 | -10,950 | -857 | -9,370 | -11,538 |
| 2.0 Domestic Borrowing | 71,226 | 78,745 | 3,723 | 106,881 | 77,363 | 97,345 | 6,348 | 26,368 | 39,457 |
| 2.1 Borrowing from Banking System (Net) | 42,029 | 30,895 | 49 | 34,587 | 47,364 | 82,421 | 40,758 | 6,867 | 105,882 |
| 2.1.1 Long-Term Debt (Net) | 23,965 | 21,117 | 1,000 | 21,129 | 28,094 | 59,986 | 9,000 | 13,139 | 51,955 |
| 2.1.2 Short-Term Debt (Net) | 18,064 | 9,778 | -951 | 13,459 | 19,270 | 22,435 | 31,758 | -6,272 | 53,928 |
| 2.2 Non-Bank Borrowing (Net) | 29,197 | 47,850 | 3,674 | 72,293 | 30,000 | 14,924 | -34,410 | 19,501 | -66,426 |
| 2.2.1 National Savings Schemes (Net) | 26,197 | 45,000 | 3,805 | 50,425 | 27,000 | 11,924 | -194 | 43,623 | 21,351 |
| 2.2.2 Others | 3,000 | 2,850 | -131 | 21,869 | 3,000 | 3,000 | -34,216 | -24,121 | -87,776 |
| Total - Financing : | 121,242 | 122,142 | 4,409 | 138,170 | 141,211 | 150,054 | 6,495 | 27,777 | 39,433 |
| 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 | 0.17 | 5.43 | 4.89 | 5.20 | 0.23 | 1.09 | 1.37 |

Figure 8 Sources Of Financing Deficit



For FY20, up to April 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 (April) | Actual FY19 (Up to April) | Actual FY19 | Budget FY20 | Actual FY20 (April) | Actual FY20 (up to April) |
| General Public Services | 72,558 | 56,761 | -413 | 19,486 | 25,029 | 83,468 | 738 | 19,909 |
| LGRD | 4,515 | 4,800 | 503 | 3,707 | 5,145 | 5,259 | 393 | 2,967 |
| Defence | 27,932 | 29,374 | 3,000 | 19,444 | 29,951 | 30,622 | 37 | 18,467 |
| Public Order and safety | 23,575 | 23,988 | 1,513 | 15,018 | 23,184 | 23,396 | 1,397 | 14,736 |
| Education & technology | 38,615 | 39,414 | 2,743 | 28,782 | 37,543 | 41,223 | 3,652 | 30,566 |
| Health | 12,242 | 12,249 | 803 | 7,101 | 10,637 | 13,465 | 834 | 7,678 |
| Social Security and Welfare | 21,583 | 21,533 | 466 | 8,086 | 19,978 | 23,678 | 3,146 | 11,420 |
| Housing | 1,443 | 1,798 | 95 | 1,162 | 1,868 | 1,626 | 47 | 725 |
| Recreation, Culture and Religious Affairs | 2,373 | 2,531 | 125 | 1,719 | 2,690 | 2,557 | 106 | 1,786 |
| Fuel and Energy | 208 | 117 | 1,007 | 6,985 | 10,671 | 120 | 3 | 6,739 |
| Agriculture | 16,313 | 15,484 | 1,529 | 9,276 | 14,678 | 17,004 | 511 | 9,233 |
| Industrial & Economic Services | 1,084 | 1,191 | 61 | 811 | 1,117 | 1,168 | 99 | 799 |
| Transport and Communication | 8,632 | 8,742 | 474 | 4,778 | 6,167 | 9,612 | 300 | 3,395 |
| Interest | 51,340 | 48,745 | 3,743 | 36,180 | 49,497 | 57,070 | 827 | 28,060 |
| Total – Operating Revenue Expenditure | 282,414 | 266,727 | 15,648 | 162,536 | 238,154 | 310,268 | 12,091 | 156,480 |

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 (April) | Actual FY19 (Up to April) | Actual FY19 | Budget FY20 | Actual FY20 (April) | Actual FY20 (up to April) | Actual FY20 (up to April) as % Budget FY20 |
| Sub-total = GPS | 72,558 | 56,761 | -413 | 19,486 | 25,029 | 83,468 | 738 | 19,909 | 23.9 |
| Office of the President | 23 | 23 | 1 | 16 | 21 | 24 | 1 | 16 | 66.0 |
| Parliament | 298 | 298 | 18 | 142 | 225 | 327 | 17 | 166 | 50.8 |
| Prime Minister's Office | 487 | 620 | 34 | 323 | 548 | 564 | 19 | 353 | 62.6 |
| Cabinet Division | 74 | 79 | 5 | 49 | 67 | 174 | 3 | 53 | 30.2 |
| Election Commission | 1,685 | 2,322 | 81 | 1,275 | 1,694 | 779 | 13 | 320 | 41.1 |
| Ministry of Public Administration | 2,177 | 2,347 | 134 | 1,335 | 1,947 | 2,469 | 83 | 1,233 | 49.9 |

| Ministries/Division | Fiscal Year 2018-19 | | | | | Fiscal Year 2019-20 | | | |
|--|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|--|
| | Budget FY19 | Revised Budget FY19 | Actual FY19 (April) | Actual FY19 (Up to April) | Actual FY19 | Budget FY20 | Actual FY20 (April) | Actual FY20 (up to April) | Actual FY20 (up to April) as % Budget FY20 |
| Public Service Commission | 47 | 61 | 11 | 44 | 60 | 68 | 2 | 45 | 67.0 |
| Finance Division | 63,794 | 46,840 | 1,041 | 14,265 | 17,606 | 74,512 | 545 | 16,168 | 21.7 |
| Internal Resources Division | 2,037 | 2,031 | -1,864 | 827 | 1,254 | 2,301 | 39 | 773 | 33.6 |
| Financial Institutions Division | 279 | 249 | 2 | 139 | 195 | 139 | 1 | 68 | 49.3 |
| Economic Relations Division | 244 | 249 | 5 | 45 | 84 | 244 | 2 | 39 | 16.0 |
| Planning Division/2 | 73 | 77 | 4 | 52 | 67 | 88 | 3 | 59 | 66.8 |
| Implementation, Monitoring and Evaluation Division | 37 | 41 | 2 | 20 | 38 | 54 | 1 | 18 | 33.7 |
| Statistics and Informatics Division | 182 | 189 | 11 | 111 | 151 | 225 | 9 | 123 | 54.5 |
| Ministry of Foreign Affairs | 1,120 | 1,336 | 100 | 842 | 1,071 | 1,499 | 0 | 476 | 31.7 |
| Sub-total = LGRD | 4,515 | 4,800 | 503 | 3,707 | 5,145 | 5,259 | 393 | 2,967 | 56.4 |
| Local Government Division | 3,682 | 3,936 | 483 | 3,296 | 4,283 | 4,322 | 307 | 2,463 | 57.0 |
| Rural Development and Co-operatives Division | 514 | 521 | 19 | 389 | 521 | 584 | 84 | 477 | 81.6 |
| Ministry of Chittagong Hill Tracts Affairs | 320 | 343 | 1 | 23 | 342 | 353 | 2 | 27 | 7.7 |
| Sub-total = Defence | 27,932 | 29,374 | 3,000 | 19,444 | 29,951 | 30,622 | 37 | 18,467 | 60.3 |
| Ministry of Defence - Defence Services | 26,750 | 28,140 | 2,862 | 18,574 | 28,467 | 29,285 | 37 | 17,679 | 60.4 |
| Ministry of Defence - Others Services | 1,147 | 1,200 | 135 | 850 | 1,450 | 1,298 | 0 | 772 | 59.5 |
| Armed Forces Division | 35 | 34 | 2 | 19 | 34 | 38 | 0 | 15 | 40.2 |
| Sub-total=POS | 23,575 | 23,988 | 1,513 | 15,018 | 23,184 | 23,396 | 1,397 | 14,736 | 63.0 |
| Supreme Court | 180 | 214 | 15 | 135 | 196 | 195 | 9 | 121 | 62.0 |
| Law and Justice Division | 1,040 | 1,104 | 80 | 772 | 1,040 | 1,196 | 71 | 751 | 62.8 |
| Public Security Division | 20,148 | 20,515 | 1,252 | 12,847 | 20,069 | 19,756 | 1,215 | 12,562 | 63.6 |
| Legislative and Parliamentary Affairs Division | 35 | 37 | 2 | 19 | 30 | 29 | 1 | 20 | 70.2 |
| Anti Corruption Commission | 89 | 100 | 10 | 69 | 96 | 110 | 4 | 78 | 70.5 |
| Security Services Division | 2,083 | 2,018 | 154 | 1,175 | 1,753 | 2,109 | 96 | 1,204 | 57.1 |
| Sub-total = Edu | 38,615 | 39,414 | 2,743 | 28,782 | 37,543 | 41,223 | 3,652 | 30,566 | 74.1 |
| Ministry of Primary and Mass Education | 14,154 | 14,094 | 1,130 | 10,631 | 13,580 | 14,771 | 1,106 | 10,955 | 74.2 |
| Secondary and Higher Education Division | 18,874 | 19,708 | 1,191 | 14,133 | 18,736 | 19,696 | 2,096 | 15,279 | 77.6 |
| Ministry of Science and Technology | 480 | 491 | 4 | 361 | 486 | 530 | 56 | 439 | 82.7 |

| Ministries/Division | Fiscal Year 2018-19 | | | | | Fiscal Year 2019-20 | | | |
|---|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|--|
| | Budget FY19 | Revised Budget FY19 | Actual FY19 (April) | Actual FY19 (Up to April) | Actual FY19 | Budget FY20 | Actual FY20 (April) | Actual FY20 (up to April) | Actual FY20 (up to April) as % Budget FY20 |
| Information and Communication Technology Division | 213 | 287 | 6 | 93 | 258 | 285 | 3 | 132 | 46.3 |
| Technical and Madrasah Education Division | 4,894 | 4,834 | 412 | 3,565 | 4,482 | 5,940 | 390 | 3,762 | 63.3 |
| Sub-total = Health | 12,242 | 12,249 | 803 | 7,101 | 10,637 | 13,465 | 834 | 7,678 | 57.0 |
| Health Services Division | 9,118 | 9,003 | 597 | 5,181 | 7,977 | 10,008 | 583 | 5,515 | 55.1 |
| Medical Education and Family Welfare Division | 3,124 | 3,246 | 206 | 1,920 | 2,660 | 3,458 | 251 | 2,164 | 62.6 |
| Sub-total = SSW | 21,583 | 21,533 | 466 | 8,086 | 19,978 | 23,678 | 3,146 | 11,420 | 48.2 |
| Ministry of Social Welfare | 5,339 | 5,338 | 72 | 3,765 | 5,253 | 6,555 | 2,426 | 5,642 | 86.1 |
| Ministry of Women and Children Affairs | 2,980 | 2,948 | 63 | 314 | 2,903 | 3,101 | 246 | 688 | 22.2 |
| Ministry of Food | 3,392 | 3,386 | 2 | 30 | 3,092 | 3,614 | 1 | 28 | 0.8 |
| Ministry of Disaster Management and Relief | 6,162 | 6,238 | 119 | 1,600 | 5,459 | 6,419 | 100 | 1,914 | 29.8 |
| Ministry of Liberation Affairs | 3,711 | 3,623 | 211 | 2,377 | 3,270 | 3,989 | 373 | 3,147 | 78.9 |
| Sub-total = HCS | 1,443 | 1,798 | 95 | 1,162 | 1,868 | 1,626 | 47 | 725 | 44.6 |
| Ministry of Housing and Public Works | 1,443 | 1,798 | 95 | 1,162 | 1,868 | 1,626 | 47 | 725 | 44.6 |
| Sub-total = RCRA | 2,373 | 2,531 | 125 | 1,719 | 2,690 | 2,557 | 106 | 1,786 | 69.8 |
| Ministry of Information | 643 | 678 | 43 | 388 | 696 | 704 | 36 | 486 | 69.0 |
| Ministry of Cultural Affairs | 290 | 324 | 18 | 213 | 310 | 315 | 4 | 201 | 63.8 |
| Ministry of Religious Affairs | 247 | 330 | 27 | 464 | 535 | 263 | 1 | 151 | 57.3 |
| Ministry of Youth and Sports | 1,193 | 1,199 | 38 | 654 | 1,149 | 1,274 | 65 | 948 | 74.4 |
| Sub-total = FE | 208 | 117 | 1,007 | 6,985 | 10,671 | 120 | 3 | 6,739 | 5,625.3 |
| Energy and Mineral Resources Division | 165 | 81 | 1,003 | 1,033 | 2,575 | 70 | 3 | 1,535 | 2,202.4 |
| Power Division | 43 | 36 | 4 | 5,953 | 8,096 | 50 | 1 | 5,205 | 10,383.8 |
| Sub-total = Agr | 16,313 | 15,484 | 1,529 | 9,276 | 14,678 | 17,004 | 511 | 9,233 | 54.3 |
| Ministry of Agriculture/3 | 11,951 | 10,882 | 1,338 | 6,381 | 10,400 | 12,119 | 366 | 6,283 | 51.8 |
| Ministry of Fisheries and Livestock | 984 | 1,006 | 69 | 701 | 962 | 1,297 | 55 | 712 | 54.9 |
| Ministry of Environment and Forest | 789 | 820 | 42 | 494 | 640 | 820 | 25 | 314 | 38.3 |
| Ministry of Land | 1,101 | 1,115 | 80 | 681 | 1,022 | 1,092 | 66 | 713 | 65.2 |
| Ministry of Water Resources | 1,487 | 1,661 | 1 | 1,019 | 1,653 | 1,676 | 1 | 1,211 | 72.3 |
| Sub-total = IES | 1,084 | 1,191 | 61 | 811 | 1,117 | 1,168 | 99 | 799 | 68.4 |

| Ministries/Division | Fiscal Year 2018-19 | | | | | Fiscal Year 2019-20 | | | |
|--|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|--|
| | Budget FY19 | Revised Budget FY19 | Actual FY19 (April) | Actual FY19 (Up to April) | Actual FY19 | Budget FY20 | Actual FY20 (April) | Actual FY20 (up to April) | Actual FY20 (up to April) as % Budget FY20 |
| Ministry of Commerce | 209 | 210 | 12 | 137 | 185 | 219 | 4 | 111 | 50.4 |
| Ministry of Labour and Employment | 111 | 108 | 7 | 80 | 105 | 115 | 5 | 65 | 56.7 |
| Ministry of Industries | 293 | 385 | 3 | 259 | 380 | 338 | 73 | 316 | 93.4 |
| Ministry of Expatriates' Welfare and Overseas Employment | 287 | 295 | 26 | 191 | 257 | 296 | 10 | 178 | 60.1 |
| Ministry of Textiles and Jute | 185 | 193 | 13 | 144 | 189 | 199 | 7 | 129 | 64.8 |
| Sub-total = TC | 8,632 | 8,742 | 474 | 4,778 | 6,167 | 9,612 | 300 | 3,395 | 35.3 |
| Road Transport and Highways Division | 3,563 | 3,683 | 360 | 2,811 | 3,811 | 4,110 | 100 | 1,916 | 46.6 |
| Ministry of Railways | 3,387 | 3,383 | 1 | 540 | 543 | 3,664 | 1 | 8 | 0.2 |
| Ministry of Shipping | 632 | 630 | 29 | 459 | 620 | 719 | 136 | 613 | 85.2 |
| Ministry of Civil Aviation and Tourism | 47 | 50 | 1 | 37 | 48 | 51 | 1 | 27 | 52.8 |
| Posts and Telecommunications Division | 1,002 | 994 | 84 | 881 | 1,096 | 1,064 | 63 | 830 | 78.0 |
| Bridges Division | 2 | 2 | 0 | 50 | 50 | 3 | 0 | 2 | 65.2 |
| Sub-total = Interest | 51,340 | 48,745 | 3,743 | 36,180 | 49,497 | 57,070 | 827 | 28,060 | 49.2 |
| Domestic | 48,377 | 45,278 | 3,533 | 33,154 | 46,051 | 52,797 | 589 | 25,004 | 47.4 |
| Foreign | 2,963 | 3,467 | 210 | 3,026 | 3,446 | 4,273 | 237 | 3,056 | 71.5 |
| Total Operating Revenue Expenditure | 282,414 | 266,727 | 15,648 | 162,536 | 238,154 | 310,268 | 12,091 | 156,480 | 50.4 |

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

| Description | Budget FY19 | Revised Budget FY19 | Actual FY19 | Actual FY19 (Up to April) | Budget FY20 | Actual FY20 (Up to April) | Actual FY19 (Up to April) as % of Budget FY19 | Actual FY20 (upto April) as % of Budget FY20 |
|--|-------------|---------------------|-------------|---------------------------|-------------|---------------------------|---|--|
| Pay and Allowances | 58,524 | 57,994 | 53,400 | 43,502 | 60,109 | 42,623 | 74.3 | 70.9 |
| Pay of Officers | 7,679 | 7,659 | 7,290 | 6,059 | 8,254 | 6,230 | 78.9 | 75.5 |
| Pay of Establishment | 23,046 | 22,751 | 21,318 | 17,947 | 23,755 | 17,460 | 77.9 | 73.5 |
| Allowances | 27,799 | 27,584 | 24,792 | 19,496 | 28,100 | 18,933 | 70.1 | 67.4 |
| Goods and Services | 29,995 | 31,632 | 28,586 | 17,108 | 31,828 | 14,945 | 57.0 | 47.0 |
| Supplies and Services | 21,443 | 22,569 | 19,331 | 11,965 | 23,759 | 11,057 | 55.8 | 49.9 |
| Repairs Maintenance and Rehabilitation | 8,552 | 9,063 | 9,255 | 5,143 | 8,069 | 3,887 | 60.1 | 48.2 |
| Interest Payments | 51,338 | 48,742 | 49,497 | 36,180 | 57,068 | 28,060 | 70.5 | 49.2 |
| Domestic | 48,375 | 45,275 | 46,051 | 33,154 | 52,795 | 25,004 | 68.5 | 47.4 |
| Foreign | 2,963 | 3,467 | 3,446 | 3,026 | 4,273 | 3,056 | 102.1 | 71.5 |

| Description | Budget FY19 | Revised Budget FY19 | Actual FY19 | Actual FY19 (Up to April) | Budget FY20 | Actual FY20 (Up to April) | Actual FY19 (Up to April) as % of Budget FY19 | Actual FY20 (upto April) as % of Budget FY20 |
|---|----------------|---------------------|----------------|---------------------------|----------------|---------------------------|---|--|
| Subsidies and Incentives and Current Transfers | 107,003 | 107,239 | 86,363 | 54,830 | 124,252 | 63,274 | 51.2 | 50.9 |
| Subsidies and Incentives | 33,205 | 30,901 | 26,369 | 14,472 | 33,457 | 16,198 | 43.6 | 48.4 |
| Grants in Aid | 45,173 | 47,205 | 43,804 | 28,508 | 50,699 | 33,961 | 63.1 | 67.0 |
| Pensions and Gratuities | 26,047 | 26,527 | 15,012 | 11,131 | 27,118 | 12,664 | 42.7 | 46.7 |
| Others | 2,578 | 2,607 | 1,178 | 719 | 2,593 | 273 | 27.9 | 10.5 |
| 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 | 217,846 | 151,620 | 277,935 | 148,902 | 60.2 | 53.6 |
| Acquisition of Assets and Works (B) | 14,785 | 16,987 | 20,160 | 10,820 | 17,846 | 7,336 | 73.2 | 41.1 |
| Acquisition of Assets | 13,786 | 15,270 | 18,839 | 10,255 | 16,716 | 6,878 | 74.4 | 41.1 |
| Acquisition of Land | 999 | 1,717 | 1,321 | 565 | 1,130 | 458 | 56.5 | 40.5 |
| Total - Augmented Operating Recurrent Expenditure (A+B): | 266,452 | 264,732 | 238,005 | 162,440 | 295,781 | 156,238 | 61.0 | 52.8 |
| Investments in Shares and Equities (C) | 15,962 | 1,994 | 143 | 97 | 14,482 | 243 | 0.6 | 1.7 |
| Share Capital | 15,962 | 1,994 | 143 | 97 | 14,482 | 243 | 0.6 | 1.7 |
| Total - Operating Capital Expenditure (B+C) | 30,747 | 18,981 | 20,302 | 10,916 | 32,328 | 7,578 | 35.5 | 23.4 |
| Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) : | 282,415 | 266,726 | 238,148 | 162,536 | 310,263 | 156,480 | 57.6 | 50.4 |

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 (April) | Actual FY19 (Up to April) | Actual FY19 | Budget FY20 | Actual FY20 (April) | Actual FY20 (up to April) | Actual FY19 (up to April) as % of Revised Budget FY19 | Actual FY20 (up to April) as % Budget FY20 |
| Sub-total = GPS | 10,951.9 | 10,811.9 | 488.8 | 2,351.1 | 7,977.1 | 13,004.6 | 22.0 | 4,711.9 | 21.75 | 36.23 |
| 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 | 130.9 | 1,134.2 | 2,004.8 | 2,964.3 | 16.2 | 653.8 | 51.62 | 22.06 |
| Cabinet Division | 72.8 | 75.9 | 6.2 | 8.9 | 14.7 | 67.0 | 0.0 | 7.9 | 11.68 | 11.81 |
| Election Commission | 210.0 | 2,020.2 | 320.4 | 900.9 | 1,585.4 | 1,141.2 | 0.4 | 1,148.9 | 44.59 | 100.67 |
| Ministry of Public Administration | 287.0 | 251.6 | 0.3 | 73.3 | 198.1 | 394.0 | 1.3 | 108.3 | 29.12 | 27.50 |
| Public Service Commission | 30.3 | 63.6 | 0.0 | 0.0 | 21.7 | 34.4 | 0.0 | 7.5 | 0.00 | 21.82 |
| Finance Division | 3,446.4 | 2,889.9 | 8.7 | 34.2 | 1,635.9 | 3,326.4 | 1.8 | 1,205.6 | 1.18 | 36.24 |

| Ministry/Divisions | Fiscal Year 2018-19 | | | | | Fiscal Year 2019-20 | | | | |
|---|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|---|--|
| | Budget FY19 | Revised Budget FY19 | Actual FY19 (April) | Actual FY19 (Up to April) | Actual FY19 | Budget FY20 | Actual FY20 (April) | Actual FY20 (up to April) | Actual FY19 (up to April) as % of Revised Budget FY19 | Actual FY20 (up to April) as % Budget FY20 |
| Internal Resources Division (IRD) | 389.4 | 288.4 | 0.8 | 8.3 | 117.9 | 597.8 | 0.0 | 9.7 | 2.89 | 1.62 |
| Financial Institutions Division | 2,183.1 | 1,828.5 | 0.0 | 5.0 | 1,559.2 | 2,902.6 | 0.0 | 1,468.5 | 0.28 | 50.59 |
| Economic Relations Division | 34.9 | 37.0 | 0.4 | 2.5 | 33.6 | 66.1 | 0.8 | 37.6 | 6.87 | 56.93 |
| Planning Division/2 | 1,306.3 | 436.2 | 5.6 | 85.3 | 171.6 | 1,143.3 | 0.3 | 19.5 | 19.55 | 1.70 |
| Implementation Monitoring and Evaluation Division | 98.0 | 104.5 | 2.3 | 9.7 | 101.5 | 95.2 | 0.0 | 1.6 | 9.26 | 1.68 |
| Statistics and Informatics Division | 417.0 | 551.8 | 2.2 | 35.3 | 469.8 | 150.0 | 1.3 | 26.1 | 6.40 | 17.42 |
| Ministry of Foreign Affairs | 129.2 | 66.3 | 11.2 | 53.6 | 61.8 | 121.5 | 0.0 | 16.8 | 80.80 | 13.81 |
| Sub-total = LGRD | 28,151.3 | 29,522.4 | 1,752.7 | 10,472.0 | 26,345.4 | 32,626.8 | 2,231.7 | 14,512.5 | 35.47 | 44.48 |
| Local Government Division | 25,467.2 | 26,759.5 | 1,681.8 | 9,163.1 | 23,690.4 | 29,920.7 | 2,189.7 | 13,017.4 | 34.24 | 43.51 |
| Rural Development and Co-operatives Division | 1,695.1 | 1,745.3 | 24.5 | 949.9 | 1,686.8 | 1,864.8 | 18.5 | 1,031.1 | 54.43 | 55.30 |
| Ministry of Chittagong Hill Tracts Affairs | 989.0 | 1,017.7 | 46.4 | 359.0 | 968.2 | 841.3 | 23.4 | 463.9 | 35.27 | 55.14 |
| Sub-total = Defence | 1,152.5 | 1,327.3 | 3.7 | 17.8 | 38.1 | 1,479.9 | 0.0 | 8.8 | 1.34 | 0.59 |
| Ministry of Defence - Defence Services | 1,152.5 | 1,327.3 | 3.7 | 17.8 | 38.1 | 1,479.9 | 0.0 | 8.8 | 1.34 | 0.59 |
| Sub-total=POS | 3,018.3 | 4,080.1 | 138.8 | 865.6 | 3,838.0 | 4,241.3 | 23.1 | 565.7 | 21.21 | 13.34 |
| Law and Justice Division | 480.7 | 472.2 | 27.9 | 184.1 | 322.8 | 453.5 | 7.5 | 95.4 | 38.99 | 21.04 |
| Public Security Division | 1,257.6 | 1,578.5 | 83.0 | 469.0 | 1,525.6 | 2,166.5 | 13.2 | 306.3 | 29.71 | 14.14 |
| Legislative and Parliamentary Affairs Division | 0.1 | 0.3 | 0.0 | 0.0 | 0.2 | 6.5 | 0.0 | 0.9 | 0.00 | 14.09 |
| Anti Corruption Commission | 28.6 | 22.8 | 2.0 | 9.0 | 18.2 | 30.2 | 0.0 | 2.1 | 39.23 | 6.81 |
| Security Services Division | 1,251.3 | 2,006.3 | 26.0 | 203.5 | 1,971.2 | 1,584.8 | 2.3 | 161.0 | 10.14 | 10.16 |
| Sub-total = Edu | 29,321.1 | 26,860.6 | 1,363.3 | 7,674.4 | 25,701.4 | 38,264.6 | 1,369.0 | 11,754.5 | 28.57 | 30.72 |
| Ministry of Primary and Mass Education | 8,312.0 | 6,427.4 | 706.7 | 2,823.6 | 6,337.4 | 9,270.0 | 344.7 | 2,624.7 | 43.93 | 28.31 |
| Secondary and Higher Education Division | 6,014.2 | 6,159.4 | 353.5 | 1,880.5 | 5,723.3 | 9,927.7 | 309.4 | 4,752.8 | 30.53 | 47.87 |
| Ministry of Science and Technology | 11,720.4 | 11,900.4 | 228.1 | 2,338.9 | 11,904.0 | 15,908.5 | 704.1 | 3,408.9 | 19.65 | 21.43 |
| Information and Communication Technology Division | 2,468.2 | 1,450.2 | 53.2 | 483.2 | 992.7 | 1,645.3 | 7.6 | 524.8 | 33.32 | 31.90 |
| Technical and Madrasah Education Division | 806.4 | 923.2 | 21.7 | 148.3 | 743.9 | 1,513.2 | 3.2 | 443.3 | 16.06 | 29.30 |
| Sub-total = Health | 11,140.6 | 10,090.7 | 417.1 | 3,764.4 | 8,040.8 | 12,266.8 | 131.4 | 2,549.1 | 37.31 | 20.78 |
| Health Services Division | 9,040.6 | 8,266.1 | 348.8 | 3,258.3 | 6,716.4 | 9,936.8 | 119.7 | 2,200.6 | 39.42 | 22.15 |
| Medical Education and Family Welfare Division | 2,100.0 | 1,824.6 | 68.4 | 506.1 | 1,324.4 | 2,330.0 | 11.6 | 348.5 | 27.74 | 14.96 |
| Sub-total = SSW | 5,573.5 | 5,103.5 | 303.6 | 1,620.9 | 3,942.1 | 5,779.7 | 93.3 | 1,756.7 | 31.76 | 30.39 |
| Ministry of Social Welfare | 254.0 | 245.1 | 24.1 | 85.1 | 214.7 | 326.0 | 10.8 | 115.2 | 34.72 | 35.35 |
| Ministry of Women and Children Affairs | 509.0 | 509.6 | 8.9 | 203.3 | 427.5 | 647.8 | 33.6 | 250.1 | 39.88 | 38.61 |
| Ministry of Food | 764.7 | 645.1 | 11.4 | 98.1 | 618.1 | 888.8 | 0.0 | 151.6 | 15.22 | 17.05 |
| Ministry of Disaster Management and Relief | 3,495.8 | 3,478.9 | 245.9 | 1,137.1 | 2,465.1 | 3,452.8 | 46.8 | 1,161.0 | 32.68 | 33.62 |
| Ministry of Liberation Affairs | 550.0 | 224.8 | 13.2 | 97.3 | 216.6 | 464.3 | 2.1 | 78.7 | 43.29 | 16.96 |
| Sub-total = HCS | 3,519.7 | 4,347.3 | 184.3 | 1,703.8 | 4,150.4 | 4,977.0 | 0.2 | 2,178.0 | 39.19 | 43.76 |

| Ministry/Divisions | Fiscal Year 2018-19 | | | | | Fiscal Year 2019-20 | | | | |
|--|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|---|--|
| | Budget FY19 | Revised Budget FY19 | Actual FY19 (April) | Actual FY19 (Up to April) | Actual FY19 | Budget FY20 | Actual FY20 (April) | Actual FY20 (up to April) | Actual FY19 (up to April) as % of Revised Budget FY19 | Actual FY20 (up to April) as % Budget FY20 |
| Ministry of Housing and Public Works | 3,519.7 | 4,347.3 | 184.3 | 1,703.8 | 4,150.4 | 4,977.0 | 0.2 | 2,178.0 | 39.19 | 43.76 |
| Sub-total = RCRA | 1,968.1 | 2,036.4 | 36.1 | 709.2 | 1,763.2 | 1,834.1 | 3.5 | 894.2 | 34.83 | 48.76 |
| Ministry of Information | 522.1 | 250.4 | 7.3 | 121.4 | 212.5 | 285.3 | 1.5 | 77.7 | 48.49 | 27.24 |
| Ministry of Cultural Affairs | 220.0 | 301.3 | 3.1 | 176.2 | 294.7 | 260.2 | 1.8 | 78.9 | 58.46 | 30.32 |
| Ministry of Religious Affairs | 921.4 | 1,164.7 | 0.8 | 254.6 | 946.7 | 1,074.5 | 0.0 | 662.0 | 21.86 | 61.61 |
| Ministry of Youth and Sports | 304.6 | 319.9 | 24.9 | 157.0 | 309.3 | 214.2 | 0.2 | 75.6 | 49.09 | 35.32 |
| Sub-total = FE | 24,712.6 | 26,385.5 | 364.8 | 8,926.9 | 26,517.5 | 27,930.3 | 627.4 | 8,930.8 | 33.83 | 31.98 |
| Energy and Mineral Resources Division | 1,819.9 | 2,209.1 | 108.6 | 264.9 | 2,163.3 | 1,915.9 | 0.0 | 491.3 | 11.99 | 25.65 |
| Power Division | 22,892.7 | 24,176.4 | 256.2 | 8,662.0 | 24,354.1 | 26,014.4 | 627.4 | 8,439.4 | 35.83 | 32.44 |
| Sub-total = Agr | 9,947.8 | 9,871.9 | 665.1 | 3,945.0 | 8,924.1 | 11,349.3 | 121.2 | 4,425.6 | 39.96 | 38.99 |
| Ministry of Agriculture/3 | 1,959.2 | 1,906.8 | 141.8 | 823.6 | 1,773.9 | 1,931.4 | 81.7 | 835.3 | 43.19 | 43.25 |
| Ministry of Fisheries and Livestock | 883.7 | 776.1 | 66.7 | 274.1 | 699.4 | 1,634.9 | 29.4 | 306.4 | 35.32 | 18.74 |
| Ministry of Environment and Forest | 481.4 | 520.1 | 10.3 | 68.8 | 180.4 | 676.0 | 3.8 | 41.8 | 13.22 | 6.19 |
| Ministry of Land | 1,017.6 | 650.6 | 19.3 | 103.1 | 370.3 | 849.4 | 6.3 | 112.4 | 15.85 | 13.24 |
| Ministry of Water Resources | 5,606.0 | 6,018.3 | 427.0 | 2,675.4 | 5,900.0 | 6,257.6 | 0.0 | 3,129.6 | 44.45 | 50.01 |
| Sub-total = IES | 2,380.6 | 2,568.7 | 297.7 | 989.9 | 2,149.7 | 2,723.2 | 2.0 | 912.3 | 38.54 | 33.50 |
| Ministry of Commerce | 346.8 | 275.4 | 1.2 | 87.6 | 255.4 | 412.5 | 0.0 | 21.4 | 31.79 | 5.19 |
| Ministry of Labour and Employment | 115.7 | 163.2 | 7.2 | 47.9 | 111.1 | 198.2 | 0.4 | 51.9 | 29.34 | 26.21 |
| Ministry of Industries | 1,058.6 | 1,087.3 | 178.2 | 579.4 | 1,028.9 | 1,217.6 | 0.0 | 611.2 | 53.29 | 50.20 |
| Ministry of Expatriates' Welfare and Overseas Employment | 307.5 | 300.9 | 16.0 | 105.7 | 228.9 | 295.0 | 0.4 | 82.5 | 35.14 | 27.96 |
| Ministry of Textiles and Jute | 552.0 | 742.0 | 95.1 | 169.3 | 525.4 | 600.0 | 1.2 | 145.3 | 22.81 | 24.21 |
| Sub-total = GPS | 47,830.5 | 40,445.2 | 2,292.1 | 11,567.5 | 31,667.6 | 55,208.9 | 1,161.5 | 17,134.0 | 28.60 | 31.03 |
| Road Transport and Highways Division | 20,817.4 | 19,802.6 | 1,999.9 | 6,696.5 | 19,706.6 | 25,163.4 | 1,006.4 | 9,654.7 | 33.82 | 38.37 |
| 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 | 194.3 | 1,485.8 | 3,537.0 | 3,113.4 | 75.5 | 1,500.9 | 41.45 | 48.21 |
| Ministry of Civil Aviation and Tourism | 1,461.0 | 1,021.0 | 1.7 | 130.0 | 951.3 | 3,374.6 | 0.0 | 238.0 | 12.73 | 7.05 |
| Posts and Telecommunications Division | 2,380.6 | 1,845.6 | 96.2 | 551.6 | 1,007.9 | 2,396.8 | 79.6 | 714.8 | 29.89 | 29.82 |
| Bridges Division | 9,112.2 | 6,343.8 | 0.0 | 2,505.2 | 6,266.3 | 8,562.0 | 0.0 | 5,025.6 | 39.49 | 58.70 |
| Total Development Revenue Expenditure | 179,668.4 | 173,451.5 | 8,308.1 | 54,608.5 | 151,055.4 | 211,686.6 | 5,786.2 | 70,334.0 | 31.48 | 33.23 |

Appendix 5: Revenue Collection

(in crore taka)

| | | Fiscal Year 2018-19 | | | | | Fiscal Year 2019-20 | | |
|--|----------------|---------------------|---------------------------|---------------------------|------------------------------------|----------------|---------------------|---------------------------|---------------------------------|
| | Actual FY18 | Budget FY19 | Revised Budget FY19 | Actual FY19 (April) | Actual FY19 (Up to April) | Actual FY19 | Budget FY20 | Actual FY20 (April) | Actual FY20 (up to April) |
| Tax Revenue (a+b) | 194,325.2 | 305,927.0 | 289,599.6 | 17,847.7 | 178,494.9 | 225,958.5 | 340,100.0 | 9,147.2 | 160,316.3 |
| a. NBR | 187,103.3 | 296,200.0 | 280,000.0 | 17,160.1 | 172,388.8 | 218,618.0 | 325,600.0 | 9,071.8 | 155,053.8 |
| a.1 Income | 59,031.4 | 100,718.6 | 95,167.4 | 2,597.8 | 50,658.3 | 67,295.8 | 113,911.5 | 3,640.6 | 58,345.7 |
| a.2 VAT | 68,221.3 | 110,553.1 | 104,796.6 | 7,746.6 | 67,285.0 | 85,010.9 | 123,067.7 | 3,238.1 | 54,871.7 |
| a.3 Import | 36,508.9 | 48,766.2 | 45,218.8 | 2,363.2 | 19,911.2 | 24,282.2 | 48,153.2 | 328.3 | 14,744.2 |
| a.4 Export | 19,985.5 | 32,553.6 | 31,393.3 | 1.7 | 112.8 | 114.6 | 36,498.1 | 0.0 | 1.0 |
| a.4 Excise | 30.6 | 36.0 | 46.0 | 103.8 | 2,120.9 | 2,338.5 | 53.5 | 0.0 | 653.3 |
| a.5 Sup | 2,116.5 | 2,090.1 | 1,976.3 | 4,250.7 | 31,375.0 | 38,426.1 | 2,239.4 | 1,814.4 | 25,534.0 |
| a.6 Other Taxes | 1,209.1 | 1,482.4 | 1,401.6 | 96.3 | 925.7 | 1,149.8 | 1,676.7 | 50.4 | 904.0 |
| b. Non-NBR | 7,221.9 | 9,727.0 | 9,599.6 | 687.6 | 6,106.1 | 7,340.6 | 14,500.0 | 75.3 | 5,262.5 |
| b.1 Narcotics & Liquor | 78.0 | 102.3 | 98.0 | 5.3 | 59.9 | 76.2 | 109.0 | 0.8 | 60.2 |
| b.2 Vehicles | 1,480.1 | 1,429.7 | 1,430.0 | 141.8 | 1,397.2 | 1,677.4 | 1,432.7 | 5.8 | 1,358.0 |
| b.3 Land Revenue | 1,383.9 | 1,402.0 | 1,402.0 | 80.4 | 515.1 | 665.1 | 1,400.0 | 3.1 | 542.3 |
| b.4 Stamp Duty | 3,669.0 | 6,300.0 | 6,179.0 | 386.9 | 3,561.9 | 4,199.4 | 11,047.0 | 18.2 | 2,791.3 |
| b.5 Surcharge | 611.0 | 493.1 | 490.6 | 73.2 | 572.0 | 722.5 | 511.3 | 47.4 | 510.7 |
| c. Non-tax Revenue | 22,229.2 | 33,353.6 | 27,006.0 | 2,027.2 | 20,787.3 | 25,921.4 | 37,707.3 | 3,854.0 | 28,344.2 |
| c.1 Dividend and Profit | 1,944.9 | 3,402.8 | 2,240.5 | 799.3 | 2,266.4 | 2,653.9 | 3,496.9 | 1,025.5 | 2,206.8 |
| c.2 Interest | 1,991.2 | 5,460.2 | 5,138.4 | 146.6 | 1,271.8 | 1,513.0 | 8,316.9 | 54.3 | 1,728.9 |
| c.3 Administrative Fees and Charges | 2,568.5 | 3,892.7 | 4,365.7 | 260.1 | 2,356.0 | 2,796.3 | 8,886.7 | 17.7 | 2,184.9 |
| c.4 Fines, Penalties and Forfeiture | 601.3 | 602.1 | 555.8 | 62.4 | 562.4 | 688.7 | 288.9 | 28.9 | 484.4 |
| c.5 Receipts for Services Rendered | 3,546.9 | 6,654.7 | 6,033.7 | 308.1 | 2,507.2 | 3,963.8 | 7,273.9 | 156.7 | 2,587.0 |
| c.6 Rents, Leases and Recoveries | 460.3 | 632.0 | 487.3 | 102.7 | 448.0 | 563.4 | 630.3 | 47.2 | 335.1 |
| c.7 Tolls and Levies | 612.5 | 657.8 | 657.9 | 61.0 | 561.5 | 675.7 | 686.1 | 15.4 | 536.8 |
| c.8 Non-Commercial Sales | 1,743.6 | 2,331.1 | 1,829.9 | 52.3 | 791.8 | 902.6 | 2,614.3 | 33.2 | 402.4 |
| c.9 Other Non-Tax Revenue and Receipts | 8,059.5 | 9,482.9 | 5,367.0 | 230.7 | 9,825.2 | 11,906.0 | 5,260.7 | 2,472.2 | 17,755.5 |
| c. 10 Capital Revenue | 700.4 | 237.2 | 329.8 | 4.0 | 197.0 | 258.0 | 252.5 | 3.1 | 122.3 |
| Total Revenue (a+b+c) | 216,554.4 | 339,280.7 | 316,605.5 | 19,874.9 | 199,282.2 | 251,880.0 | 377,807.3 | 13,001.2 | 188,660.5 |
| d. Tax-GDP Ratio (base 2005-06) | 8.63 | 12.03 | 11.39 | 0.70 | 7.02 | 8.89 | 11.78 | 0.32 | 5.56 |
| e. Revenue-GDP ratio (base 2005-06) | 9.62 | 13.34 | 12.45 | 0.78 | 7.84 | 9.91 | 13.09 | 0.45 | 6.54 |

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 April/Actual FY19 up to April)*100 | (Actual FY20 up to April/ Budget FY20)*100 |
|---|---|-------------------------------------|--|--|---|--|
| Tax Revenue (a+b) | 94.7 | 150.5 | 117.4 | 89.7 | 89.8 | 47.1 |
| a. NBR | 94.5 | 148.9 | 116.3 | 86.8 | 89.9 | 47.6 |
| a.1 Income | 94.5 | 169.3 | 119.7 | 26.7 | 115.2 | 51.2 |
| a.2 VAT | 94.8 | 144.8 | 117.4 | 33.8 | 81.6 | 44.6 |
| a.3 Import | 92.7 | 125.3 | 106.5 | 9.6 | 74.0 | 40.4 |
| a.4 Export | 96.4 | 150.3 | 116.3 | 0.0 | 0.9 | 2.0 |
| a.4 Excise | 127.9 | 46.7 | 116.3 | 0.9 | 30.8 | 29.2 |
| a.5 Sup | 94.6 | 95.8 | 113.3 | 15.3 | 81.4 | 53.0 |
| a.6 Other Taxes | 94.6 | 145.8 | 119.6 | 0.5 | 97.7 | 53.9 |
| b. Non-NBR | 98.7 | 197.5 | 151.0 | 2.9 | 86.2 | 36.3 |
| b.1 Narcotics & Liquor | 95.8 | 143.0 | 111.3 | 0.0 | 100.5 | 55.2 |
| b.2 Vehicles | 100.0 | 85.4 | 100.2 | 0.7 | 97.2 | 94.8 |
| b.3 Land Revenue | 100.0 | 210.5 | 99.9 | 0.3 | 105.3 | 38.7 |
| b.4 Stamp Duty | 98.1 | 263.1 | 178.8 | 1.7 | 78.4 | 25.3 |
| b.5 Surcharge | | | | | | |
| c. Non-tax Revenue | 81.0 | 145.5 | 139.6 | 10.3 | 136.4 | 75.2 |
| c.1 Dividend and Profit | 65.8 | 131.8 | 156.1 | 1.1 | 97.4 | 63.1 |
| c.2 Interest | 94.1 | 549.7 | 161.9 | 0.6 | 135.9 | 20.8 |
| c.3 Administrative Fees and Charges | 112.2 | 317.8 | 203.6 | 1.1 | 92.7 | 24.6 |
| c.4 Fines, Penalties and Forfeiture | 92.3 | 42.0 | 52.0 | 0.3 | 86.1 | 167.7 |
| c.5 Receipts for Services Rendered | 90.7 | 183.5 | 120.6 | 1.6 | 103.2 | 35.6 |
| c.6 Rents, Leases and Recoveries | 77.1 | 111.9 | 129.3 | 0.2 | 74.8 | 53.2 |
| c.7 Tolls and Levies | 100.0 | 101.5 | 104.3 | 0.3 | 95.6 | 78.2 |
| c.8 Non-Commercial Sales | 78.5 | 289.7 | 142.9 | 0.4 | 50.8 | 15.4 |
| c.9 Other Non-Tax Revenue and Receipts | 56.6 | 44.2 | 98.0 | 4.7 | 180.7 | 337.5 |
| c. 10 Capital Revenue | 139.0 | 97.9 | 76.6 | 0.1 | 62.1 | 48.4 |
| Total Revenue (a+b+c) | 93.3 | 150.0 | 119.3 | 100.0 | 94.7 | 49.9 |

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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