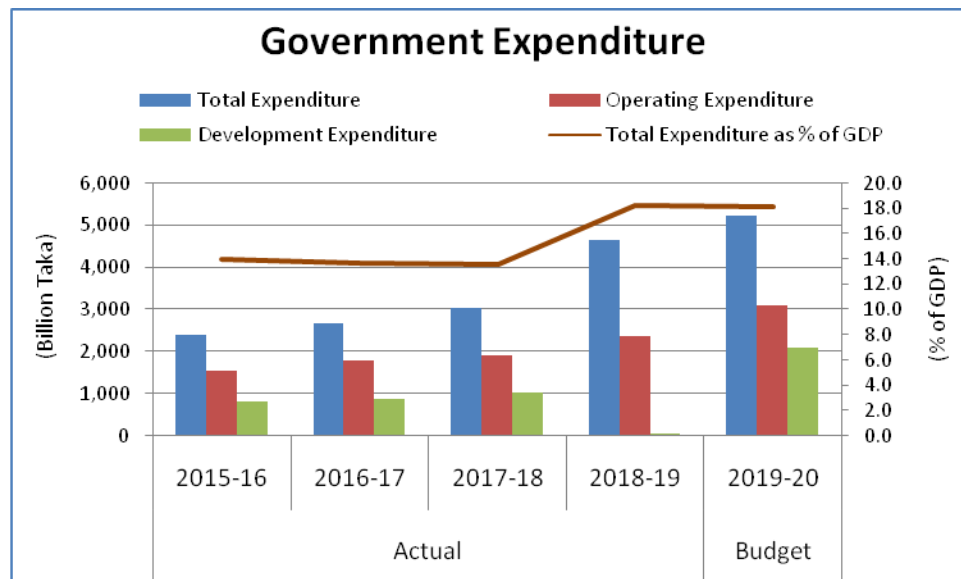




Monthly Report on Fiscal Position

March 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 March, 2020 in the current fiscal year (FY 20) is 46.1 percent of the operating budget estimates. Actual development expenditure during the same period is 30.45 percent of the 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 March 2020, 46.5 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (83.1 Percent). Total NBR tax collection is 44.8 percent of the annual target. Regarding NTR (Non Tax Revenue), 64.9 percent of the annual target has been achieved.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to March 2020, in current fiscal year, overall balance (excluding grants) is -1.13 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 March)	Actual (up to March) as % of Budget FY20
GPS	72,558	56,761	25,029	10.5	44.1	83,468	115.0	147.0	333.8	18,599	22.3
LGRD	4,515	4,800	5,145	2.2	107.2	5,259	116.5	109.6	102.2	2,574	48.9
Defense	27,932	29,374	29,951	12.6	102.0	30,622	109.6	104.2	102.2	18,429	60.2
POS	23,575	23,988	23,184	9.7	96.6	23,396	99.2	97.5	100.9	13,339	57.0
Edu	38,615	39,414	37,543	15.8	95.3	41,223	106.8	104.6	109.8	26,914	65.3
Health	12,242	12,249	10,637	4.5	86.8	13,465	110.0	109.9	126.1	6,844	50.8
SSW	21,583	21,533	19,978	8.4	92.8	23,678	109.7	110.0	118.3	8,274	34.9
Housing	1,443	1,798	1,868	0.8	103.9	1,626	112.7	90.4	87.0	674	41.5
RCRA	2,373	2,531	2,690	1.1	106.3	2,557	107.8	101.0	95.7	1,680	65.7
F&E	208	117	10,671	4.5	9126.3	120	57.7	102.5	1.1	6,736	5622.5
Agri	16,313	15,484	14,678	6.2	94.8	17,004	104.2	109.8	115.8	8,721	51.3
IES	1,084	1,191	1,117	0.5	93.8	1,168	107.7	98.1	104.6	699	59.9
Trans	8,632	8,742	6,165	2.6	70.5	9,612	111.3	109.9	155.9	3,095	32.2
Interest payment	51,340	48,745	49,461	20.8	101.5	57,070	111.2	117.1	115.4	26,509	46.4
Total	282,414	266,727	238,116	100	89.3	310,268	109.9	116.3	130.3	143,090	46.1

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 March 2020, apart from Recreation, Culture and Religious Affairs (RCRA), spending in Fuel and Energy (F&E), , Education, Defence, Industries and Economic Services (IES), Public order and safety (POS), Agriculture and interest payment 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 March 2020 amounts to 46.1 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 March)	35.2	31.6	6.9	6.1	18.5	1.7

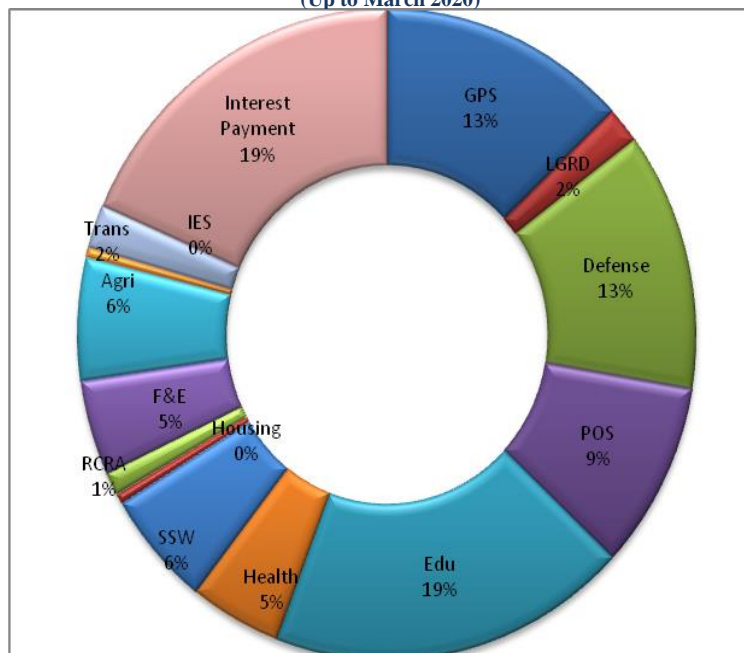
Note:

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 March 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 March 2020)



Total operating spending up to March, 2020 in the current fiscal year (FY20) is 46.1 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 both Interest Payment and Education (19 percent) followed by General Public Service and Defence (13 percent).

1.1.4 Sector-wise Utilization

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

**Figure 2: OperatingExpenditure
(Up to March 2020)**

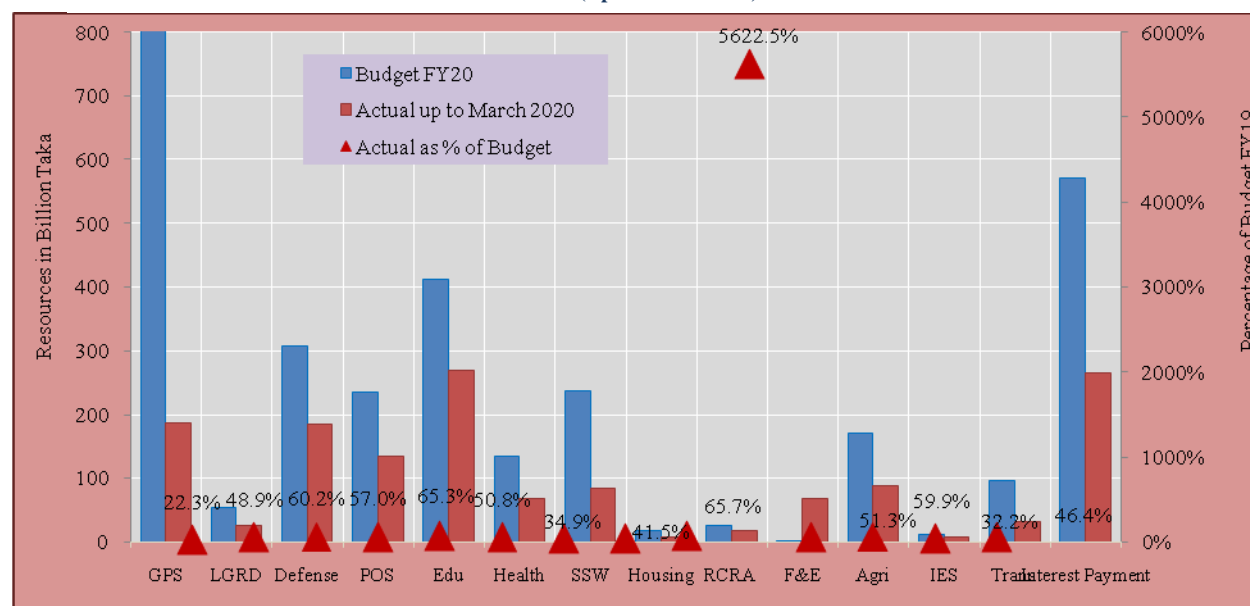


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (5622.5%), Recreation, Culture and Religious Affairs (65.7%), Education (65.3%), Defence (60.2%), Industries and Economic Services (59.9%), Public Order & Safety (57.0%) and Agriculture (51.3%) sectors have shown better performance apart from interest Payment. A table containing detailed data is annexed as **Appendix 1**.

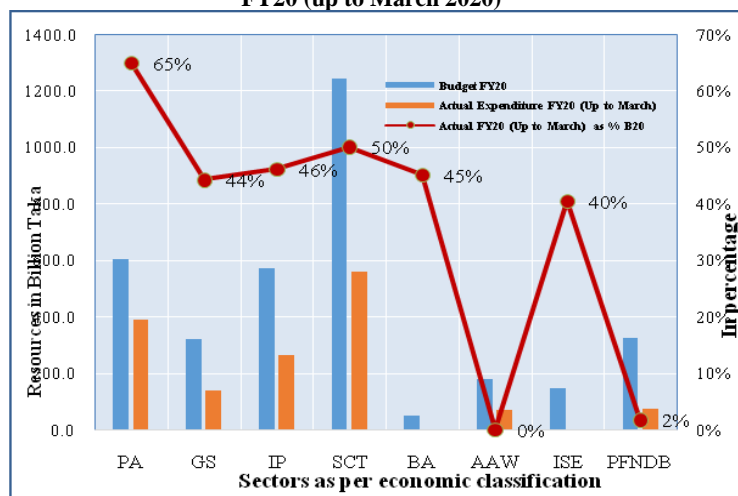
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY20), actual spending (operating) up to March 2020 is 46.1 percent of the budget estimate, which was 52.0 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

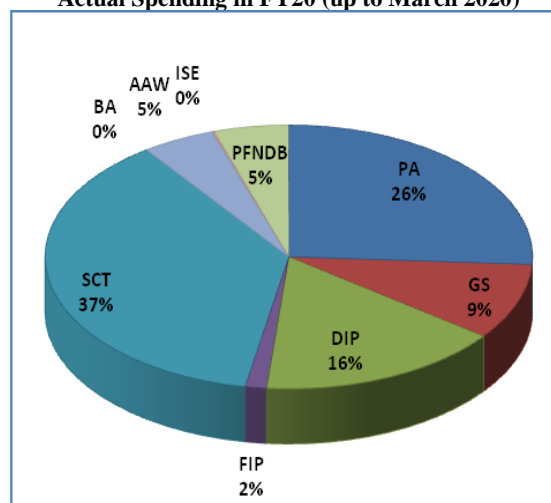
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 March 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 March 2020)**



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



Up to March 2020, utilization rate of total operating expenditure is 46.1 percent. For some categories, like pay and allowances (65%) and subsidies and current transfer (50%) 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 March 2020, actual expenditure is 30.45 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 25.8 percent of the budget;
- During this period, Recreation, Culture and Religious Affairs (48.57%) sector made the highest utilization of allocated resources followed by Housing (43.76%), Agriculture, Fisheries and Livestock (37.93%), LGRD (37.64), General Public Services (36.06%), and Industries and Economic Services (33.43%).
- 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.

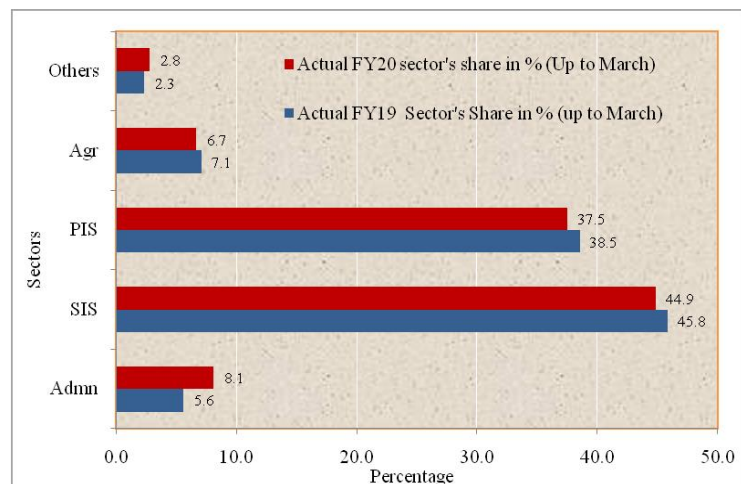
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Fiscal Year 2018-19						Fiscal Year 2019-20					
	Budget FY19	Revised FY19	Actual FY19	Actual FY19 (up to March)	Sector's Share in Actual (up to March) (%)	Actual FY19 as % of Revised Budget FY19	Budget FY20	Actual FY20 (up to March)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (up to March) as % of Budget FY20	Actual FY20 sector's share in % (up to March)
GPS	10,952	10,812	7,977	1,862	4.02	73.78	13,005	4,689	120.28	163.02	36.06	7.28
LGRD	28,151	29,522	26,345	8,719	18.83	89.24	32,627	12,279	110.52	123.84	37.64	19.05
Defence	1,152	1,327	38	14	0.03	2.87	1,480	9	111.50	3883.56	0.59	0.01
POS	3,018	4,080	3,838	727	1.57	94.07	4,241	542	103.95	110.51	12.79	0.84
Edu	29,321	26,861	25,701	6,311	13.63	95.68	38,265	10,386	142.46	148.88	27.14	16.11
Health	11,141	10,091	8,041	3,347	7.23	79.69	12,267	2,418	121.57	152.56	19.71	3.75
SSW	5,573	5,103	3,942	1,317	2.85	77.24	5,780	1,663	113.25	146.62	28.78	2.58
HCS	3,520	4,347	4,150	1,519	3.28	95.47	4,977	2,178	114.48	119.92	43.76	3.38
RCRA	1,968	2,036	1,763	673	1.45	86.59	1,834	891	90.06	104.02	48.57	1.38
FE	24,713	26,386	26,517	8,562	18.49	100.50	27,930	8,303	105.85	105.33	29.73	12.88
AFL	9,948	9,872	8,924	3,280	7.08	90.40	11,349	4,304	114.97	127.18	37.93	6.68
IES	2,381	2,569	2,150	692	1.50	83.69	2,723	910	106.01	126.68	33.43	1.41
TC	47,830	40,445	31,668	9,275	20.03	78.30	55,209	15,877	136.50	174.34	28.76	24.63
Total	179,668	173,451	151,055	46,300	100.00	87.09	211,687	64,450	122.04	140.14	30.45	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 March, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to March 2020, the maximum share of spending went to social infrastructure (44.9 percent) followed by physical infrastructure (37.5 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 March, 2020:

Table 4: Revenue Collection Position

(In Crore Taka)

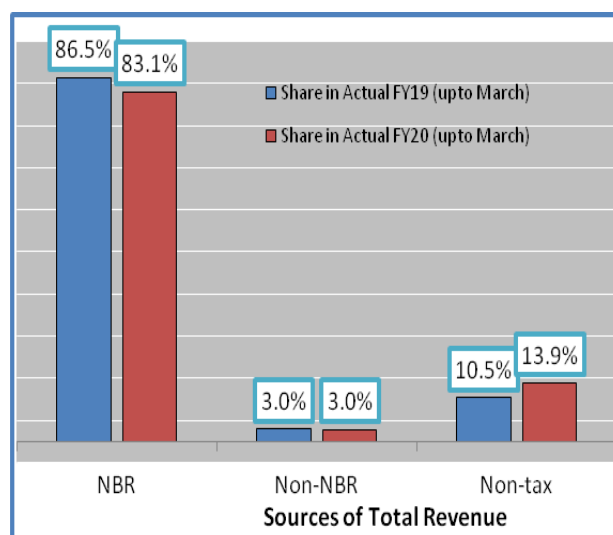
Sources of Revenue	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (March)	Actual FY19 (up to March)	Budget FY20	Actual FY20 (March)	Actual FY20 (up to March)	Actual (up to March) as percentage of Budget FY20
Tax Revenue (a+b)	305,927	289,600	225,956	22,163	160,647	340,100	14,832	151,164	44.4
a. NBR	296,200	280,000	218,616	21,615	155,229	325,600	14,356	145,977	44.8
a.1 Income	100,719	95,167	67,294	8,835	48,061	113,912	6,078	54,703	48.0
a.2 VAT	110,553	104,797	85,011	6,899	59,538	123,068	4,515	51,630	42.0
a.3 Import	48,766	45,219	38,426	2,030	17,548	48,153	768	14,416	39.5
a.4 Export duty	32,554	31,393	24,282	1	111	36,498	0	1	2.0
a.5 Excise	36	46	115	247	2,017	54	0	653	29.2
a.6 Supplementary Duty	2,090	1,976	2,339	3,468	27,124	2,239	2,911	23,720	49.3
a.7 Other Taxes	1,482	1,402	1,150	134	829	1,677	84	854	50.9
b. Non-NBR	9,727	9,600	7,340	548	5,418	14,500	476	5,187	35.8
c. Non-tax Revenue	33,354	27,006	25,921	954	18,760	37,707	4,123	24,482	64.9
Total Revenue (a + b + c)	339,281	316,606	251,877	23,116	179,407	377,807	18,956	175,646	46.5
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.87	6.32	11.78	0.51	5.24	-
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.91	0.91	7.06	13.09	0.66	6.09	-

- **Total revenue** collection in FY19 was 9.9 percent of GDP and 79.6 percent of the revised budget target.
- In FY20, total revenue is expected to be scaled up to 13.09 percent of GDP. This figure is about 19.3 percent higher than the revised budget estimate of FY19 and about 50.0 percent higher than the actual collection in FY19.

⁴Detailed information on revenue collection position and growth is included in the appendix (**Appendix 5 & 6**).

- Major share of the government revenue comes from NBR sources (83.1 percent up to March 2020).
- Growth rates of NBR and Non-NBR tax revenue are -6.0 percent and -4.3 percent respectively. On the other hand, non-tax revenue collection grew by 30.5 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 44.4 and 64.9 percent respectively.

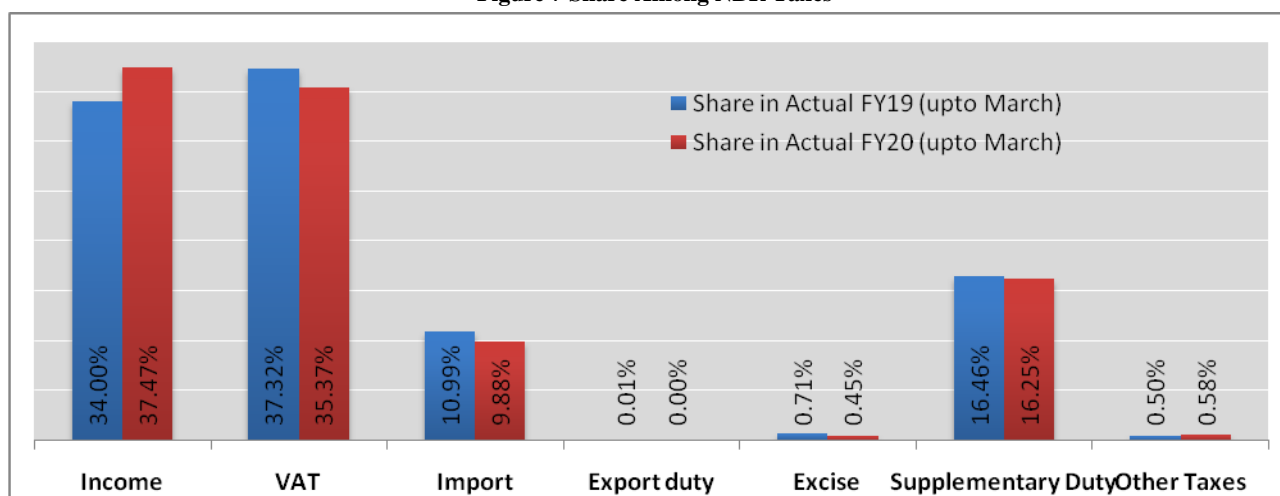
Figure 6: Sources of Revenue Collection



- Up to March 2020, total revenue collection for FY20 decreased by 2.1 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 46.5 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 March 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 37.5 percent from income tax, 35.4 percent was collected from VAT, 16.2 percent from supplementary duty, 9.9 percent from import duty and the rest from excise, export duties and other taxes.

4.0 Budget Deficit⁵

The following table (table 5) shows budget deficit position.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2018-19				Year: 2019-20			Accounts 2018-19 up to March	Accounts 2019-20 up to March
	Budget	Revised	Accounts March	Accounts 2018-19	Budget	Revised Budget	Accounts March		
Revenues	339,294	316,612	23,116	251,879	377,811	348069	19,160	179,409	177,174
Tax Revenue	305,928	289,600	22,163	225,957	340,104	313070	15,037	160,649	152,692
Non-Tax Revenue	33,368	27,013	954	25,921	37,710	35002	4,124	18,760	24,482
Foreign Grants	4,051	3,787	0	1,677	4,168	3454	2	296	157
Revenue and Foreign Grants	343,345	320,400	23,116	253,556	381,980	351523	19,162	179,705	177,331
Operating Expenditure	282,415	266,727	19,547	238,110	310,263	295280	12,166	146,888	143,090
Net Outlay for Food Account Operation	365	282	176	4,233	308	654	1,037	5,819	6,874
Loans & Advances (Net)	2,124	2,082	-197	-1,708	937	3294	-2,865	-1,008	-4,657
Development Expenditure	179,669	173,449	5,303	151,055	211,683	202349	6,503	46,300	64,450
Development Program financed from Revenue Budget	327	299	17	184	1,463	1833	10	90	784
Non-ADP Project	4,365	4,143	0	2,795	5,315	4846	49	0	2,466
Annual Development Programme	173,000	167,000	5,247	147,287	202,721	192921	6,380	45,886	60,816
Non-ADP FFW and Transfer	1,978	2,008	39	789	2,184	2748	64	325	384
Total Expenditure	464,574	442,541	24,828	391,691	523,191	501577	16,841	197,999	209,757
Overall Balance (Including Grants)	-121,229	-122,142	-1,712	-138,135	-141,211	-150053	2,321	-18,294	-32,426
Overall Balance (Excluding Grants)	-125,280	-125,929	-1,712	-139,812	-145,380	-153507	2,319	-18,590	-32,583
(In percent of GDP 2005-06 base) (Including grants)	-4.77	-4.80	-0.07	-5.43	-4.89	-5.20	0.08	-0.72	-1.12
(In percent of GDP 2005-06 base) (Excluding grants)	-4.93	-4.95	-0.07	-5.50	-5.04	-5.32	0.08	-0.73	-1.13

- 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 March, 2020 (excluding grants) as percentage of GDP was -1.13 percent.

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

5.0 Financing

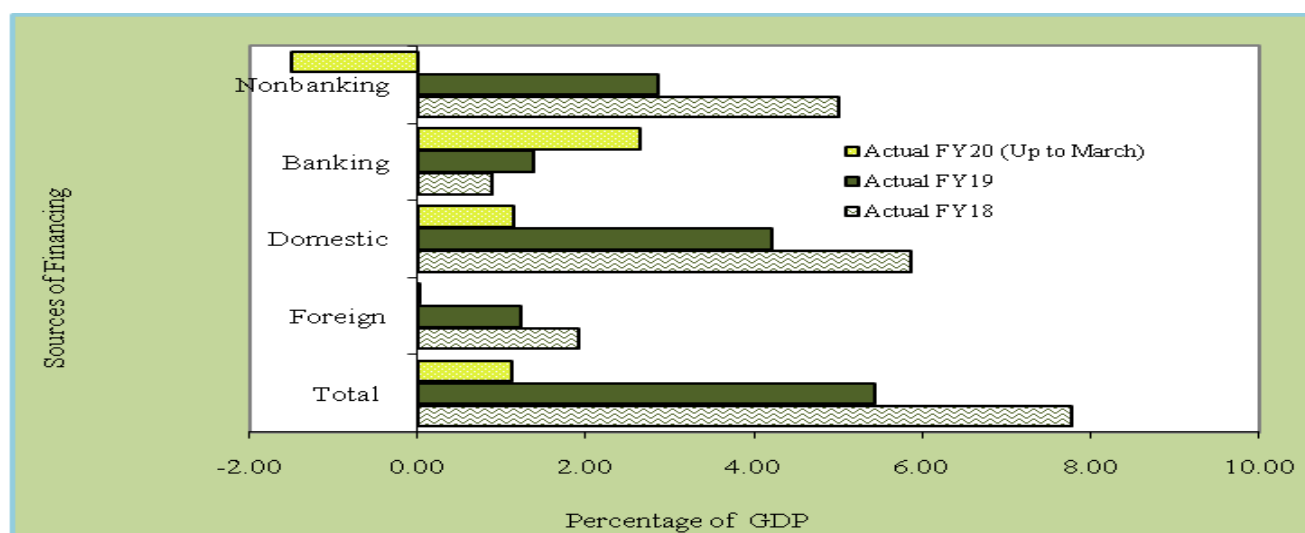
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Fiscal Year: 2018-19				Fiscal Year: 2019-20			Accounts FY19 up to March	Accounts FY20 up to March
	Budget	Revised	Accounts March	Accounts FY19	Budget	Revised Budget	Accounts March		
1.0 Foreign Borrowing-Net	50,016	43,397	591	31,289	63,848	52,709	19	722	-226
1.1 Foreign Borrowing	60,585	53,883	1,938	44,790	75,390	63,659	46	9,178	9,020
1.2 Amortization	-10,569	-10,486	-1,347	-13,501	-11,542	-10,950	-27	-8,456	-9,246
2.0 Domestic Borrowing	71,226	78,745	1,121	106,845	77,363	97,345	-2,340	22,646	32,632
2.1 Borrowing from Banking System (Net)	42,029	30,895	-1,995	34,587	47,364	82,421	11,855	6,818	75,985
2.1.1 Long-Term Debt (Net)	23,965	21,117	1,500	21,129	28,094	59,986	2,800	12,139	42,955
2.1.2 Short-Term Debt (Net)	18,064	9,778	-3,495	13,459	19,270	22,435	9,055	-5,321	33,030
2.2 Non-Bank Borrowing (Net)	29,197	47,850	3,115	72,258	30,000	14,924	-14,195	15,828	-43,353
2.2.1 National Savings Schemes (Net)	26,197	45,000	4,112	50,357	27,000	11,924	3,214	39,817	21,539
2.2.2 Others	3,000	2,850	-997	21,900	3,000	3,000	-17,410	-23,990	-64,893
Total - Financing :	121,242	122,142	1,712	138,134	141,211	150,054	-2,321	23,368	32,405
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	0.07	5.43	4.89	5.20	-0.08	0.92	1.12

Figure 8 Sources Of Financing Deficit



For FY20, up to March 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 (March)	Actual FY19 (Up to March)	Actual FY19	Budget FY20	Actual FY20 (March)	Actual FY20 (up to March)
General Public Services	72,558	56,761	3,548	19,900	25,029	83,468	1,394	18,599
LGRD	4,515	4,800	581	3,205	5,145	5,259	450	2,574
Defence	27,932	29,374	2,090	16,444	29,951	30,622	1,393	18,429
Public Order and safety	23,575	23,988	1,809	13,505	23,184	23,396	1,502	13,339
Education & technology	38,615	39,414	2,348	26,038	37,543	41,223	2,421	26,914
Health	12,242	12,249	761	6,298	10,637	13,465	809	6,844
Social Security and Welfare	21,583	21,533	1,615	7,620	19,978	23,678	1,139	8,274
Housing	1,443	1,798	85	1,067	1,868	1,626	106	674
Recreation, Culture and Religious Affairs	2,373	2,531	113	1,594	2,690	2,557	183	1,680
Fuel and Energy	208	117	1,555	5,979	10,671	120	32	6,736
Agriculture	16,313	15,484	530	7,747	14,678	17,004	1,182	8,721
Industrial & Economic Services	1,084	1,191	84	751	1,117	1,168	51	699
Transport and Communication	8,632	8,742	558	4,304	6,165	9,612	490	3,095
Interest	51,340	48,745	3,871	32,437	49,461	57,070	1,014	26,509
Total – Operating Revenue Expenditure	282,414	266,727	19,547	146,888	238,116	310,268	12,166	143,090

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 (March)	Actual FY19 (Up to March)	Actual FY19	Budget FY20	Actual FY20 (March)	Actual FY20 (up to March)	Actual FY20 (up to March) as % Budget FY20
Sub-total = GPS	72,558	56,761	3,548	19,900	25,029	83,468	1,394	18,599	22.3
Office of the President	23	23	2	15	21	24	1	15	61.3
Parliament	298	298	13	123	225	327	18	149	45.7
Prime Minister's Office	487	620	38	289	548	564	40	334	59.2
Cabinet Division	74	79	6	43	67	174	6	50	28.7
Election Commission	1,685	2,322	307	1,194	1,694	779	57	307	39.4
Ministry of Public Administration	2,177	2,347	147	1,201	1,947	2,469	136	1,149	46.6

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (March)	Actual FY19 (Up to March)	Actual FY19	Budget FY20	Actual FY20 (March)	Actual FY20 (up to March)	Actual FY20 (up to March) as % Budget FY20
Public Service Commission	47	61	3	33	60	68	3	43	64.1
Finance Division	63,794	46,840	1,120	13,224	17,606	74,512	1,037	15,052	20.2
Internal Resources Division	2,037	2,031	1,681	2,691	1,254	2,301	73	734	31.9
Financial Institutions Division	279	249	46	138	195	139	2	68	48.9
Economic Relations Division	244	249	6	40	84	244	2	37	15.2
Planning Division/2	73	77	4	48	67	88	4	56	63.3
Implementation, Monitoring and Evaluation Division	37	41	3	18	38	54	4	17	31.2
Statistics and Informatics Division	182	189	11	100	151	225	11	113	50.2
Ministry of Foreign Affairs	1,120	1,336	162	742	1,071	1,499	0	476	31.7
Sub-total = LGRD	4,515	4,800	581	3,205	5,145	5,259	450	2,574	48.9
Local Government Division	3,682	3,936	555	2,813	4,283	4,322	430	2,156	49.9
Rural Development and Co-operatives Division	514	521	23	370	521	584	18	392	67.1
Ministry of Chittagong Hill Tracts Affairs	320	343	2	22	342	353	2	26	7.3
Sub-total = Defence	27,932	29,374	2,090	16,444	29,951	30,622	1,393	18,429	60.2
Ministry of Defence - Defence Services	26,750	28,140	1,953	15,712	28,467	29,285	1,332	17,642	60.2
Ministry of Defence - Others Services	1,147	1,200	135	715	1,450	1,298	61	772	59.5
Armed Forces Division	35	34	2	17	34	38	0	15	40.2
Sub-total=POS	23,575	23,988	1,809	13,505	23,184	23,396	1,502	13,339	57.0
Supreme Court	180	214	22	120	196	195	14	112	57.3
Law and Justice Division	1,040	1,104	82	692	1,040	1,196	69	680	56.8
Public Security Division	20,148	20,515	1,556	11,596	20,069	19,756	1,252	11,347	57.4
Legislative and Parliamentary Affairs Division	35	37	1	17	30	29	1	19	66.3
Anti Corruption Commission	89	100	9	59	96	110	7	74	67.0
Security Services Division	2,083	2,018	140	1,021	1,753	2,109	158	1,107	52.5
Sub-total = Edu	38,615	39,414	2,348	26,038	37,543	41,223	2,421	26,914	65.3
Ministry of Primary and Mass Education	14,154	14,094	977	9,500	13,580	14,771	1,002	9,849	66.7
Secondary and Higher Education Division	18,874	19,708	993	12,942	18,736	19,696	1,019	13,182	66.9
Ministry of Science and Technology	480	491	27	357	486	530	11	383	72.1

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (March)	Actual FY19 (Up to March)	Actual FY19	Budget FY20	Actual FY20 (March)	Actual FY20 (up to March)	Actual FY20 (up to March) as % Budget FY20
Information and Communication Technology Division	213	287	9	86	258	285	12	128	45.0
Technical and Madrasah Education Division	4,894	4,834	342	3,153	4,482	5,940	376	3,372	56.8
Sub-total = Health	12,242	12,249	761	6,298	10,637	13,465	809	6,844	50.8
Health Services Division	9,118	9,003	583	4,584	7,977	10,008	565	4,932	49.3
Medical Education and Family Welfare Division	3,124	3,246	177	1,714	2,660	3,458	245	1,912	55.3
Sub-total = SSW	21,583	21,533	1,615	7,620	19,978	23,678	1,139	8,274	34.9
Ministry of Social Welfare	5,339	5,338	1,135	3,692	5,253	6,555	153	3,216	49.1
Ministry of Women and Children Affairs	2,980	2,948	43	251	2,903	3,101	105	442	14.3
Ministry of Food	3,392	3,386	1	29	3,092	3,614	7	27	0.8
Ministry of Disaster Management and Relief	6,162	6,238	75	1,482	5,459	6,419	138	1,815	28.3
Ministry of Liberation Affairs	3,711	3,623	360	2,166	3,270	3,989	737	2,774	69.5
Sub-total = HCS	1,443	1,798	85	1,067	1,868	1,626	106	674	41.5
Ministry of Housing and Public Works	1,443	1,798	85	1,067	1,868	1,626	106	674	41.5
Sub-total = RCRA	2,373	2,531	113	1,594	2,690	2,557	183	1,680	65.7
Ministry of Information	643	678	39	346	696	704	45	450	64.0
Ministry of Cultural Affairs	290	324	8	195	310	315	18	197	62.4
Ministry of Religious Affairs	247	330	24	437	535	263	31	150	57.0
Ministry of Youth and Sports	1,193	1,199	42	616	1,149	1,274	89	882	69.2
Sub-total = FE	208	117	1,555	5,979	10,671	120	32	6,736	5,622.5
Energy and Mineral Resources Division	165	81	4	29	2,575	70	3	1,532	2,198.7
Power Division	43	36	1,551	5,949	8,096	50	29	5,204	10,382.2
Sub-total = Agr	16,313	15,484	530	7,747	14,678	17,004	1,182	8,721	51.3
Ministry of Agriculture/3	11,951	10,882	135	5,043	10,400	12,119	818	5,918	48.8
Ministry of Fisheries and Livestock	984	1,006	66	632	962	1,297	81	657	50.7
Ministry of Environment and Forest	789	820	107	452	640	820	29	289	35.2
Ministry of Land	1,101	1,115	67	602	1,022	1,092	67	647	59.2
Ministry of Water Resources	1,487	1,661	156	1,018	1,653	1,676	187	1,210	72.2
Sub-total = IES	1,084	1,191	84	751	1,117	1,168	51	699	59.9

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (March)	Actual FY19 (Up to March)	Actual FY19	Budget FY20	Actual FY20 (March)	Actual FY20 (up to March)	Actual FY20 (up to March) as % Budget FY20
Ministry of Commerce	209	210	38	125	185	219	12	107	48.6
Ministry of Labour and Employment	111	108	7	74	105	115	7	60	52.3
Ministry of Industries	293	385	2	256	380	338	3	243	71.8
Ministry of Expatriates' Welfare and Overseas Employment	287	295	28	164	257	296	14	167	56.6
Ministry of Textiles and Jute	185	193	9	131	189	199	16	123	61.5
Sub-total = TC	8,632	8,742	558	4,304	6,165	9,612	490	3,095	32.2
Road Transport and Highways Division	3,563	3,683	336	2,451	3,811	4,110	374	1,816	44.2
Ministry of Railways	3,387	3,383	1	539	543	3,664	1	8	0.2
Ministry of Shipping	632	630	119	430	620	719	37	477	66.3
Ministry of Civil Aviation and Tourism	47	50	9	36	48	51	1	27	51.8
Posts and Telecommunications Division	1,002	994	94	798	1,094	1,064	77	767	72.1
Bridges Division	2	2	0	50	50	3	0	1	58.3
Sub-total = Interest	51,340	48,745	3,871	32,437	49,461	57,070	1,014	26,509	46.4
Domestic	48,377	45,278	3,325	29,621	46,015	52,797	1,014	24,371	46.2
Foreign	2,963	3,467	546	2,816	3,446	4,273	0	2,138	50.0
Total Operating Revenue Expenditure	282,414	266,727	19,547	146,888	238,116	310,268	12,166	143,090	46.1

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to March)	Budget FY20	Actual FY20 (Up to March)	Actual FY19 (Up to March) as % of Budget FY19	Actual FY20 (upto March) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,399	38,986	60,109	39,024	66.6	64.9
Pay of Officers	7,679	7,659	7,290	5,448	8,254	5,684	70.9	68.9
Pay of Establishment	23,046	22,751	21,318	16,187	23,755	16,036	70.2	67.5
Allowances	27,799	27,584	24,791	17,351	28,100	17,305	62.4	61.6
Goods and Services	29,995	31,632	28,586	16,820	31,828	14,079	56.1	44.2
Supplies and Services	21,443	22,569	19,330	12,468	23,759	10,438	58.1	43.9
Repairs Maintenance and Rehabilitation	8,552	9,063	9,255	4,352	8,069	3,641	50.9	45.1
Interest Payments	51,338	48,742	49,461	32,437	57,068	26,509	63.2	46.5
Domestic	48,375	45,275	46,015	29,621	52,795	24,371	61.2	46.2
Foreign	2,963	3,467	3,446	2,816	4,273	2,138	95.0	50.0

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to March)	Budget FY20	Actual FY20 (Up to March)	Actual FY19 (Up to March) as % of Budget FY19	Actual FY20 (upto March) as % of Budget FY20
Subsidies and Incentives and Current Transfers	107,003	107,239	86,362	49,572	124,252	56,008	46.3	45.1
Subsidies and Incentives	33,205	30,901	26,369	12,301	33,457	15,806	37.0	47.2
Grants in Aid	45,173	47,205	43,804	26,658	50,699	27,816	59.0	54.9
Pensions and Gratuities	26,047	26,527	15,011	9,926	27,118	12,142	38.1	44.8
Others	2,578	2,607	1,178	687	2,593	244	26.7	9.4
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	217,807	137,814	277,935	135,620	54.8	48.8
Acquisition of Assets and Works (B)	14,785	16,987	20,160	8,977	17,846	7,227	60.7	40.5
Acquisition of Assets	13,786	15,270	18,839	8,469	16,716	6,769	61.4	40.5
Acquisition of Land	999	1,717	1,321	508	1,130	458	50.9	40.5
Total - Augmented Operating Recurrent Expenditure (A+B):	266,452	264,732	237,967	146,792	295,781	142,847	55.1	48.3
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	9,074	32,328	7,470	29.5	23.1
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	282,415	266,726	238,110	146,888	310,263	143,090	52.0	46.1

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 (March)	Actual FY19 (Up to March)	Actual FY19	Budget FY20	Actual FY20 (March)	Actual FY20 (up to March)	Actual FY19 (up to March) as % of Revised Budget FY19	Actual FY20 (up to March) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	228.3	1,862.3	7,977.1	13,004.6	361.1	4,689.5	17.22	36.06
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	205.4	1,003.3	2,004.8	2,964.3	115.1	637.6	45.66	21.51
Cabinet Division	72.8	75.9	0.0	2.6	14.7	67.0	0.0	7.9	3.49	11.81
Election Commission	210.0	2,020.2	5.6	580.5	1,585.4	1,141.2	8.9	1,148.4	28.73	100.63
Ministry of Public Administration	287.0	251.6	2.4	72.9	198.1	394.0	12.3	106.6	28.98	27.07
Public Service Commission	30.3	63.6	0.0	0.0	21.7	34.4	1.3	7.5	0.00	21.82
Finance Division	3,446.4	2,889.9	2.7	25.5	1,635.9	3,326.4	142.2	1,203.9	0.88	36.19

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (March)	Actual FY19 (Up to March)	Actual FY19	Budget FY20	Actual FY20 (March)	Actual FY20 (up to March)	Actual FY19 (up to March) as % of Revised Budget FY19	Actual FY20 (up to March) as % Budget FY20
Internal Resources Division (IRD)	389.4	288.4	0.3	7.5	117.9	597.8	2.3	9.7	2.61	1.62
Financial Institutions Division	2,183.1	1,828.5	0.0	5.0	1,559.2	2,902.6	57.8	1,468.5	0.28	50.59
Economic Relations Division	34.9	37.0	0.7	2.2	33.6	66.1	0.6	36.8	5.87	55.74
Planning Division/2	1,306.3	436.2	2.9	79.7	171.6	1,143.3	1.1	19.2	18.28	1.68
Implementation Monitoring and Evaluation Division	98.0	104.5	0.3	7.4	101.5	95.2	0.4	1.6	7.07	1.68
Statistics and Informatics Division	417.0	551.8	5.7	33.2	469.8	150.0	13.2	24.9	6.01	16.58
Ministry of Foreign Affairs	129.2	66.3	2.2	42.4	61.8	121.5	6.0	16.8	63.98	13.81
Sub-total = LGRD	28,151.3	29,522.4	1,389.5	8,719.3	26,345.4	32,626.8	1,675.4	12,279.3	29.53	37.64
Local Government Division	25,467.2	26,759.5	1,153.1	7,481.3	23,690.4	29,920.7	1,380.2	10,826.2	27.96	36.18
Rural Development and Co-operatives Division	1,695.1	1,745.3	233.4	925.5	1,686.8	1,864.8	229.5	1,012.6	53.03	54.30
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	3.0	312.6	968.2	841.3	65.6	440.5	30.71	52.36
Sub-total = Defence	1,152.5	1,327.3	0.3	14.1	38.1	1,479.9	1.4	8.8	1.07	0.59
Ministry of Defence - Defence Services	1,152.5	1,327.3	0.3	14.1	38.1	1,479.9	1.4	8.8	1.07	0.59
Sub-total=POS	3,018.3	4,080.1	132.6	726.8	3,838.0	4,241.3	101.0	542.4	17.81	12.79
Law and Justice Division	480.7	472.2	29.8	156.2	322.8	453.5	9.4	87.7	33.09	19.33
Public Security Division	1,257.6	1,578.5	81.3	386.0	1,525.6	2,166.5	55.4	293.1	24.45	13.53
Legislative and Parliamentary Affairs Division	0.1	0.3	0.0	0.0	0.2	6.5	0.1	0.9	0.00	14.09
Anti Corruption Commission	28.6	22.8	2.8	7.0	18.2	30.2	0.0	2.1	30.67	6.81
Security Services Division	1,251.3	2,006.3	18.7	177.5	1,971.2	1,584.8	36.1	158.6	8.85	10.01
Sub-total = Edu	29,321.1	26,860.6	507.2	6,311.2	25,701.4	38,264.6	707.7	10,385.5	23.50	27.14
Ministry of Primary and Mass Education	8,312.0	6,427.4	280.3	2,117.0	6,337.4	9,270.0	239.5	2,280.0	32.94	24.60
Secondary and Higher Education Division	6,014.2	6,159.4	198.6	1,527.0	5,723.3	9,927.7	396.3	4,443.4	24.79	44.76
Ministry of Science and Technology	11,720.4	11,900.4	1.7	2,110.8	11,904.0	15,908.5	4.3	2,704.8	17.74	17.00
Information and Communication Technology Division	2,468.2	1,450.2	8.4	430.0	992.7	1,645.3	33.8	517.2	29.65	31.44
Technical and Madrasah Education Division	806.4	923.2	18.1	126.5	743.9	1,513.2	33.8	440.1	13.71	29.08
Sub-total = Health	11,140.6	10,090.7	527.8	3,347.2	8,040.8	12,266.8	501.6	2,417.7	33.17	19.71
Health Services Division	9,040.6	8,266.1	455.9	2,909.5	6,716.4	9,936.8	452.1	2,080.9	35.20	20.94
Medical Education and Family Welfare Division	2,100.0	1,824.6	71.9	437.7	1,324.4	2,330.0	49.5	336.9	23.99	14.46
Sub-total = SSW	5,573.5	5,103.5	227.2	1,317.3	3,942.1	5,779.7	341.3	1,663.4	25.81	28.78
Ministry of Social Welfare	254.0	245.1	7.7	61.0	214.7	326.0	11.0	104.5	24.89	32.05
Ministry of Women and Children Affairs	509.0	509.6	11.2	194.3	427.5	647.8	12.6	216.6	38.13	33.43
Ministry of Food	764.7	645.1	11.8	86.7	618.1	888.8	42.0	151.5	13.44	17.05
Ministry of Disaster Management and Relief	3,495.8	3,478.9	190.3	891.2	2,465.1	3,452.8	261.6	1,114.2	25.62	32.27
Ministry of Liberation Affairs	550.0	224.8	6.2	84.1	216.6	464.3	14.3	76.6	37.41	16.51
Sub-total = HCS	3,519.7	4,347.3	79.0	1,519.5	4,150.4	4,977.0	173.3	2,177.8	34.95	43.76

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (March)	Actual FY19 (Up to March)	Actual FY19	Budget FY20	Actual FY20 (March)	Actual FY20 (up to March)	Actual FY19 (up to March) as % of Revised Budget FY19	Actual FY20 (up to March) as % Budget FY20
Ministry of Housing and Public Works	3,519.7	4,347.3	79.0	1,519.5	4,150.4	4,977.0	173.3	2,177.8	34.95	43.76
Sub-total = RCRA	1,968.1	2,036.4	41.8	673.2	1,763.2	1,834.1	126.0	890.7	33.06	48.57
Ministry of Information	522.1	250.4	16.1	114.1	212.5	285.3	5.0	76.2	45.57	26.73
Ministry of Cultural Affairs	220.0	301.3	6.2	173.1	294.7	260.2	0.5	77.1	57.44	29.64
Ministry of Religious Affairs	921.4	1,164.7	8.1	253.8	946.7	1,074.5	108.6	662.0	21.79	61.61
Ministry of Youth and Sports	304.6	319.9	11.4	132.2	309.3	214.2	11.8	75.4	41.32	35.20
Sub-total = FE	24,712.6	26,385.5	384.4	8,562.1	26,517.5	27,930.3	243.3	8,303.4	32.45	29.73
Energy and Mineral Resources Division	1,819.9	2,209.1	79.3	156.3	2,163.3	1,915.9	0.2	491.3	7.08	25.65
Power Division	22,892.7	24,176.4	305.1	8,405.8	24,354.1	26,014.4	243.2	7,812.1	34.77	30.03
Sub-total = Agr	9,947.8	9,871.9	590.5	3,279.9	8,924.1	11,349.3	486.9	4,304.4	33.23	37.93
Ministry of Agriculture/3	1,959.2	1,906.8	172.6	681.8	1,773.9	1,931.4	83.5	753.7	35.76	39.02
Ministry of Fisheries and Livestock	883.7	776.1	42.3	207.4	699.4	1,634.9	38.8	277.0	26.72	16.94
Ministry of Environment and Forest	481.4	520.1	6.8	58.5	180.4	676.0	3.0	38.0	11.25	5.62
Ministry of Land	1,017.6	650.6	9.3	83.8	370.3	849.4	31.7	106.1	12.89	12.49
Ministry of Water Resources	5,606.0	6,018.3	359.5	2,248.4	5,900.0	6,257.6	329.9	3,129.6	37.36	50.01
Sub-total = IES	2,380.6	2,568.7	44.8	692.2	2,149.7	2,723.2	249.6	910.3	26.95	33.43
Ministry of Commerce	346.8	275.4	0.1	86.4	255.4	412.5	0.3	21.4	31.37	5.19
Ministry of Labour and Employment	115.7	163.2	5.5	40.7	111.1	198.2	19.3	51.5	24.94	26.00
Ministry of Industries	1,058.6	1,087.3	7.1	401.2	1,028.9	1,217.6	151.2	611.2	36.90	50.20
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	16.5	89.7	228.9	295.0	14.2	82.1	29.81	27.83
Ministry of Textiles and Jute	552.0	742.0	15.6	74.2	525.4	600.0	64.5	144.1	10.00	24.01
Sub-total = GPS	47,830.5	40,445.2	1,149.4	9,275.4	31,667.6	55,208.9	1,535.0	15,877.1	22.93	28.76
Road Transport and Highways Division	20,817.4	19,802.6	828.1	4,696.7	19,706.6	25,163.4	1,331.9	8,552.8	23.72	33.99
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	276.6	1,291.5	3,537.0	3,113.4	139.9	1,425.4	36.03	45.78
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	36.3	128.3	951.3	3,374.6	2.5	238.0	12.56	7.05
Posts and Telecommunications Division	2,380.6	1,845.6	6.9	455.4	1,007.9	2,396.8	60.7	635.2	24.67	26.50
Bridges Division	9,112.2	6,343.8	1.5	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	5,302.6	46,300.4	151,055.4	211,686.6	6,503.4	64,450.2	26.69	30.45

Appendix 5: Revenue Collection

(in crore taka)

		Fiscal Year 2018-19					Fiscal Year 2019-20		
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (March)	Actual FY19 (Up to March)	Actual FY19	Budget FY20	Actual FY20 (March)	Actual FY20 (up to March)
Tax Revenue (a+b)	194,325.2	305,927.0	289,599.6	22,162.6	160,647.0	225,956.1	340,100.0	14,832.3	151,163.8
a. NBR	187,103.3	296,200.0	280,000.0	21,614.5	155,228.7	218,615.7	325,600.0	14,355.9	145,976.6
a.1 Income	59,031.4	100,718.6	95,167.4	8,835.1	48,060.5	67,293.7	113,911.5	6,078.5	54,702.8
a.2 VAT	68,221.3	110,553.1	104,796.6	6,898.7	59,538.3	85,010.9	123,067.7	4,514.8	51,630.5
a.3 Import	36,508.9	48,766.2	45,218.8	2,030.1	17,548.0	24,282.1	48,153.2	768.0	14,415.9
a.4 Export	19,985.5	32,553.6	31,393.3	1.4	111.1	114.6	36,498.1	0.0	1.0
a.4 Excise	30.6	36.0	46.0	247.2	2,017.1	2,338.5	53.5	0.0	653.3
a.5 Sup	2,116.5	2,090.1	1,976.3	3,467.6	27,124.2	38,426.1	2,239.4	2,910.6	23,719.6
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	134.3	829.5	1,149.8	1,676.7	84.0	853.6
b. Non-NBR	7,221.9	9,727.0	9,599.6	548.1	5,418.3	7,340.4	14,500.0	476.4	5,187.2
b.1 Narcotics & Liquor	78.0	102.3	98.0	5.2	54.6	76.2	109.0	7.2	59.4
b.2 Vehicles	1,480.1	1,429.7	1,430.0	131.3	1,255.4	1,677.4	1,432.7	125.6	1,352.1
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	49.0	434.7	665.1	1,400.0	50.8	539.3
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	294.0	3,174.8	4,199.2	11,047.0	231.6	2,773.1
b.5 Surcharge	611.0	493.1	490.6	68.5	498.8	722.5	511.3	61.3	463.3
c. Non-tax Revenue	22,229.2	33,353.6	27,006.0	953.5	18,760.0	25,921.3	37,707.3	4,123.4	24,482.3
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	3.2	1,467.1	2,653.9	3,496.9	3.3	1,181.3
c.2 Interest	1,991.2	5,460.2	5,138.4	58.9	1,125.2	1,513.0	8,316.9	177.9	1,666.5
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	206.4	2,095.9	2,796.3	8,886.7	219.3	2,167.3
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	68.8	500.0	688.7	288.9	43.6	455.4
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	328.5	2,199.0	3,963.7	7,273.9	182.8	2,430.3
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	33.0	345.3	563.4	630.3	30.1	287.9
c.7 Tolls and Levies	612.5	657.8	657.9	59.3	500.5	675.7	686.1	26.2	521.4
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	42.6	739.6	902.5	2,614.3	40.8	369.3
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	126.1	9,594.5	11,906.0	5,260.7	3,394.5	15,283.3
c. 10 Capital Revenue	700.4	237.2	329.8	26.8	193.0	258.0	252.5	5.0	119.6
Total Revenue (a+b+c)	216,554.4	339,280.7	316,605.5	23,116.1	179,407.0	251,877.4	377,807.3	18,955.8	175,646.2
d. Tax-GDP Ratio (base 2005-06)	8.63	12.03	11.39	0.87	6.32	8.89	11.78	0.51	5.24
e. Revenue-GDP ratio (base 2005-06)	9.62	13.34	12.45	0.91	7.06	9.91	13.09	0.66	6.09

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 March/Actual FY19 up to March)*100	(Actual FY20 up to March/ Budget FY20)*100
Tax Revenue (a+b)	94.7	150.5	117.4	89.7	94.1	44.4
a. NBR	94.5	148.9	116.3	86.8	94.0	44.8
a.1 Income	94.5	169.3	119.7	26.7	113.8	48.0
a.2 VAT	94.8	144.8	117.4	33.8	86.7	42.0
a.3 Import	92.7	125.3	106.5	15.2	82.2	39.5
a.4 Export	96.4	150.3	116.3	9.6	0.9	2.0
a.4 Excise	127.9	46.7	116.3	0.0	32.4	29.2
a.5 Sup	94.6	95.8	113.3	0.9	87.4	49.3
a.6 Other Taxes	94.6	145.8	119.6	0.5	102.9	50.9
b. Non-NBR	98.7	197.5	151.0	2.9	95.7	35.8
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	108.8	54.4
b.2 Vehicles	100.0	85.4	100.2	0.7	107.7	94.4
b.3 Land Revenue	100.0	210.5	99.9	0.3	124.1	38.5
b.4 Stamp Duty	98.1	263.1	178.8	1.7	87.3	25.1
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.5	139.6	10.3	130.5	64.9
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	80.5	33.8
c.2 Interest	94.1	549.7	161.9	0.6	148.1	20.0
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	103.4	24.4
c.4 Fines, Penalties and Forfeiture	92.3	42.0	52.0	0.3	91.1	157.6
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	110.5	33.4
c.6 Rents, Leases and Recoveries	77.1	111.9	129.3	0.2	83.4	45.7
c.7 Tolls and Levies	100.0	101.5	104.3	0.3	104.2	76.0
c.8 Non-Commercial Sales	78.5	289.7	142.9	0.4	49.9	14.1
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	159.3	290.5
c. 10 Capital Revenue	139.0	97.9	76.6	0.1	62.0	47.4
Total Revenue (a+b+c)	93.3	150.0	119.3	100.0	97.9	46.5

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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