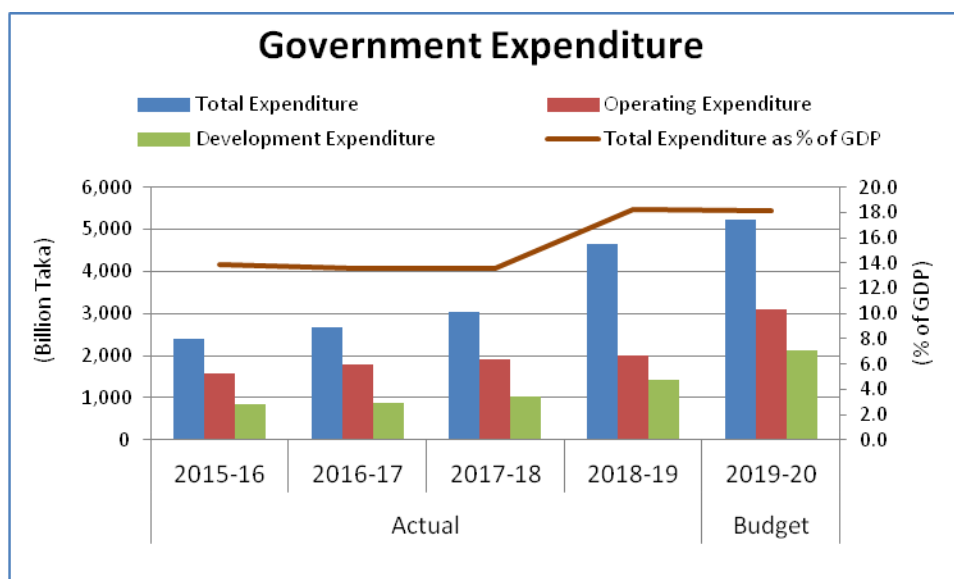




Monthly Report on Fiscal Position

September 2019
Fiscal Year 2019-20



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Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to September, 2019 in the current fiscal year (FY 19) is 12.9 percent of the operating budget estimates. Actual development expenditure during the same period is 6.34 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 September 2019, 14.7 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.4 Percent). Total NBR tax collection is 14.6 percent of the annual target. Regarding NTR (Non Tax Revenue), 15.5 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 September 2019, in current fiscal, overall balance (excluding grants) is -0.03 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 as % of Actual FY19	Actual FY20 (up to September)	Actual (up to September) as % of Budget FY20
GPS	72,558	56,761	24,994	10.6	44.0	83,468	115.0	147.0	334.0	4,272	5.1
LGRD	4,515	4,800	5,145	2.2	107.2	5,259	116.5	109.6	102.2	555	10.5
Defense	27,932	29,374	29,951	12.6	102.0	30,622	109.6	104.2	102.2	1,407	4.6
POS	23,575	23,988	22,247	9.4	92.7	23,396	99.2	97.5	105.2	4,425	18.9
Edu	38,615	39,414	37,555	15.9	95.3	41,223	106.8	104.6	109.8	9,413	22.8
Health	12,242	12,249	10,643	4.5	86.9	13,465	110.0	109.9	126.5	2,251	16.7
SSW	21,583	21,533	20,007	8.4	92.9	23,678	109.7	110.0	118.3	1,340	5.7
Housing	1,443	1,798	1,868	0.8	103.9	1,626	112.7	90.4	87.0	128	7.9
RCRA	2,373	2,531	2,619	1.1	103.5	2,557	107.8	101.0	97.6	424	16.6
F&E	208	117	10,667	4.5	9122.9	120	57.7	102.5	1.1	1,420	1185.6
Agri	16,313	15,484	14,633	6.2	94.5	17,004	104.2	109.8	116.2	1,333	7.8
IES	1,084	1,191	1,119	0.5	94.0	1,168	107.7	98.1	104.4	222	19.0
Trans	8,632	8,742	6,524	2.8	74.6	9,612	111.3	109.9	147.3	694	7.2
Interest payment	51,340	48,745	48,817	20.6	100.1	57,070	111.2	117.1	116.9	12,160	21.3
Total	282,414	266,727	236,790	100	88.8	310,268	109.9	116.3	131.0	40,047	12.9

Some of the noteworthy features are:

- For FY20, budget allocation was raised by 16.8 percent over the FY19 revised estimates and 9.9 percent over the original budget;
- Up to September 2020, apart from interest payment spending in Fuel and Energy (F&E), LGRD, Recreation, Culture and Religious Affairs, Housing, Industries and Economic Services (IES), and Education were on the higher side. Sectors like Social Security and Welfare (SSW), General Public Services (GPS), Agriculture, and Health have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to September 2019 amounts to 12.9 percent of the total operating budget.

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 Broad Sector-wise Allocation

Allocations for operating expenditure against different ministries/divisions are also classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment, and others. The following table contains broad sector-wise information:

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY19	32.6	31.8	7.3	6.2	20.6	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 September)	25.2	34.2	5.3	3.3	30.4	1.6

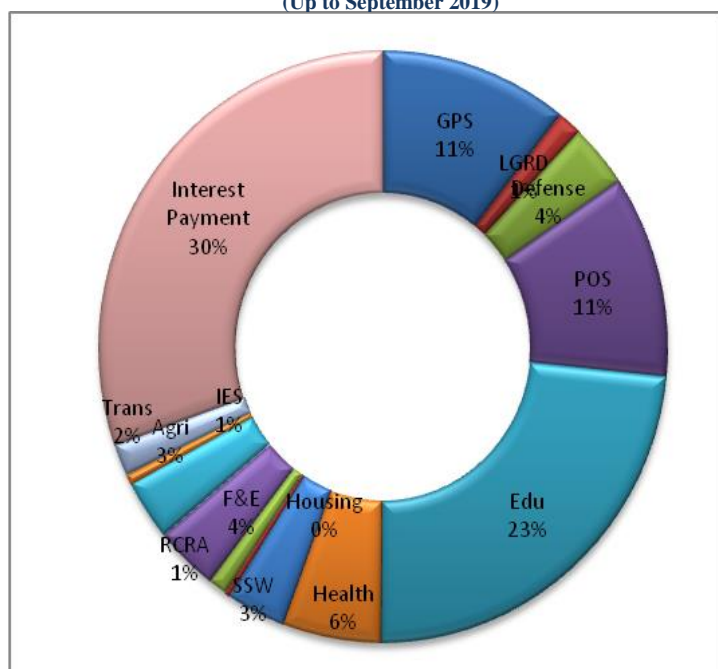
Note:

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

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



Total operating spending up to September, 2020 in the current fiscal year (FY20) is 12.9 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (30 percent) followed by Education (23 percent), General Public Service (14 percent) and POS (11 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: OperatingExpenditure
(Up to September 2019)

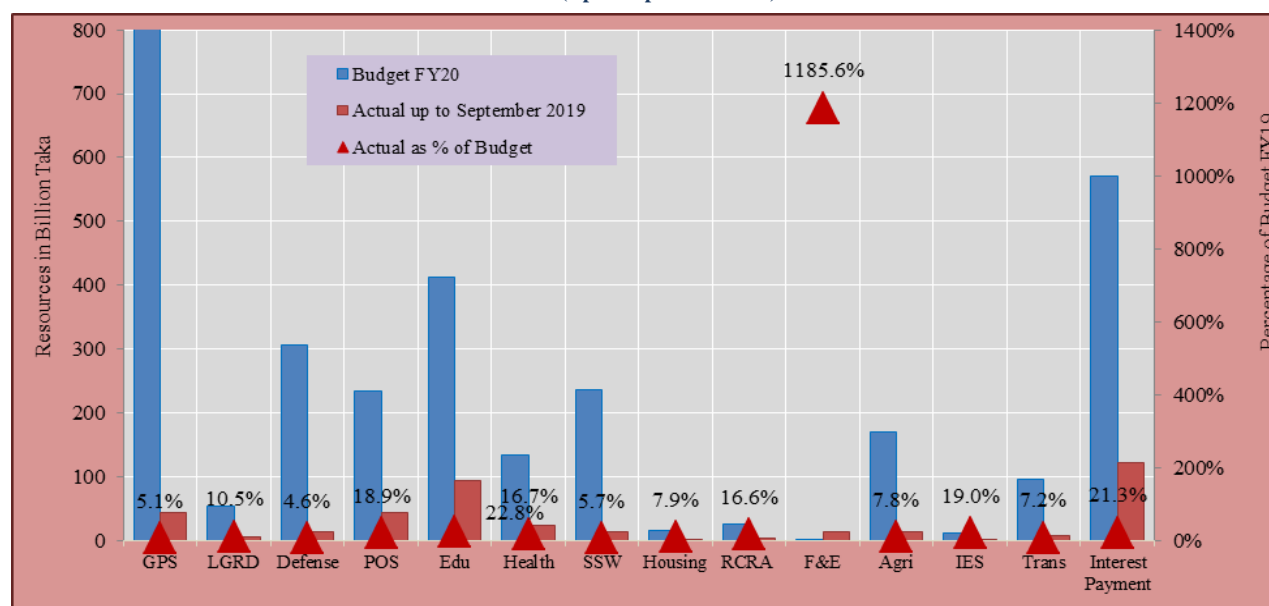


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (1185.6%), Education (22.8%), Interest payment (21.3%) and POS (18.9%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

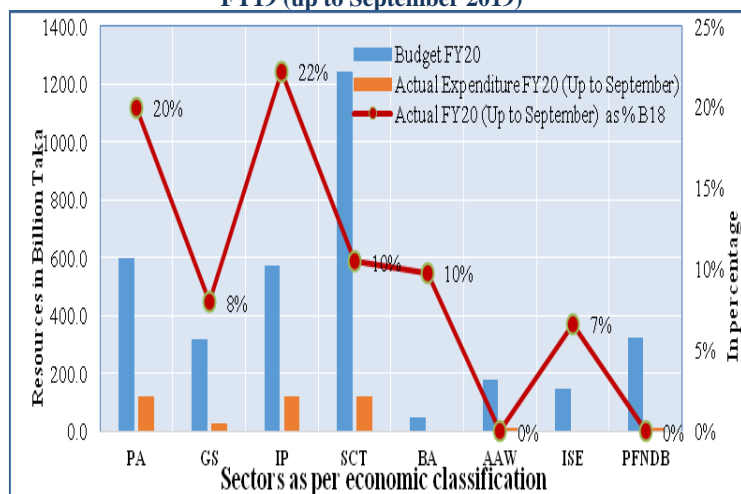
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY20), actual spending (operating) up to September 2019 is 12.9 percent of the budget estimate, which was 14.8 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

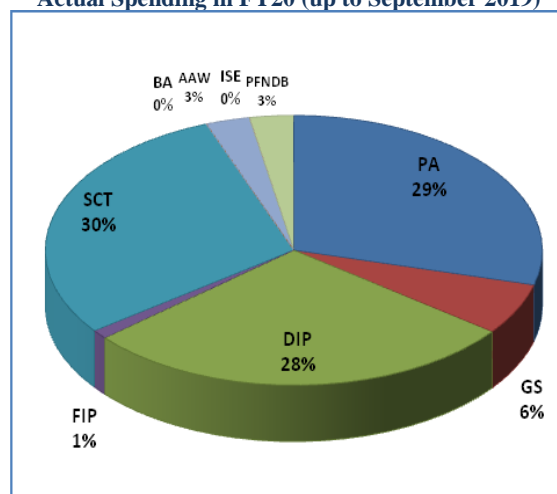
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 September 2019 as per economic classification is shown in **figures 3** and **4**. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (**Appendix 3**).

**Figure 3: Actual Expenditure according to Economic classification
FY19 (up to September 2019)**



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



Up to September 2019, utilization rate of total operating expenditure is 12.9 percent. For some categories, like subsidies and current transfer (29.5%), pay and allowances (29.2%), interest payment (29.5%), and Goods & Services (6%) 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 September 2019, actual expenditure is 6.34 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 36.94 percent of the budget;
- During this period, Transport and Communication (28.7 percent) sector made the highest utilization of allocated resources followed by Fuel and Energy (20.8 percent), LGRD (17.2 percent and Education (14.4 percent).
- Some of the sectors with large allocation like Defence, General Public Services, Health showed a less-than-average performance.

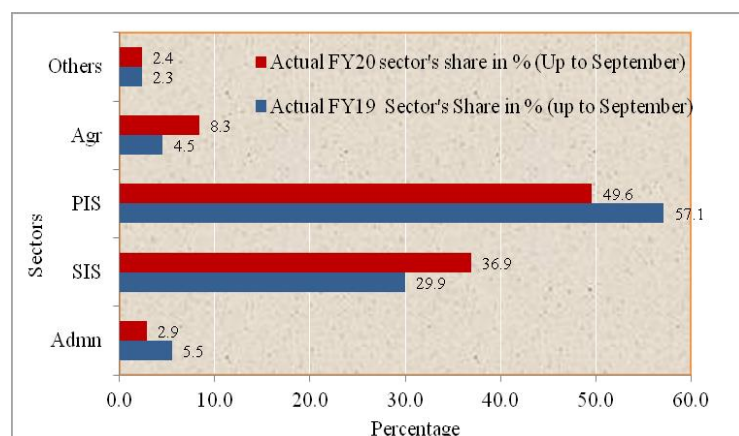
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Fiscal Year 2018-19						Fiscal Year 2019-20					
	Budget FY19	Revised FY19	Actual FY19	Actual FY19 (up to September)	Sector's Share in Actual (up to September) (%)	Actual FY19 as % of Revised Budget FY19	Budget FY20	Actual FY20 (up to September)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (up to September) as % of Budget FY20	Actual FY20 sector's share in % (up to September)
GPS	10,952	10,812	7,606	484	5.07	70.35	13,005	368	120.28	170.98	2.83	2.74
LGRD	28,151	29,522	25,812	1,218	12.77	87.43	32,627	2,315	110.52	126.40	7.10	17.24
Defence	1,152	1,327	38	0	0.00	2.87	1,480	4	111.50	3883.56	0.24	0.03
POS	3,018	4,080	3,839	43	0.45	94.10	4,241	12	103.95	110.47	0.28	0.09
Edu	29,321	26,861	25,479	941	9.87	94.86	38,265	1,928	142.46	150.18	5.04	14.36
Health	11,141	10,091	7,705	454	4.76	76.36	12,267	348	121.57	159.20	2.83	2.59
SSW	5,573	5,103	3,942	157	1.65	77.23	5,780	121	113.25	146.64	2.10	0.90
HCS	3,520	4,347	4,036	86	0.90	92.85	4,977	242	114.48	123.30	4.86	1.80
RCRA	1,968	2,036	1,727	162	1.69	84.83	1,834	173	90.06	106.17	9.41	1.28
FE	24,713	26,386	23,057	3,286	34.44	87.39	27,930	2,796	105.85	121.13	10.01	20.82
AFL	9,948	9,872	8,632	433	4.54	87.44	11,349	1,121	114.97	131.48	9.88	8.34
IES	2,381	2,569	2,008	114	1.20	78.16	2,723	144	106.01	135.63	5.30	1.08
TC	47,830	40,445	29,185	2,162	22.67	72.16	55,209	3,859	136.50	189.17	6.99	28.73
Total	179,668	173,451	143,067	9,541	100.00	82.48	211,687	13,431	122.04	147.96	6.34	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 September, 2019 is presented in **Figure 5**.

➤ From the graph it appears that up to September 2019 in F20, the maximum share of spending went to physical infrastructure (49.6 percent) followed by social infrastructure (36.9 percent). In FY19, the largest spending was also in PIS.

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 September, 2019:

Table 4: Revenue Collection Position

(In Crore Taka)

Sources of Revenue	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (September)	Actual FY19 (up to September)	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)	Actual (up to September) as percentage of Budget FY20
Tax Revenue (a+b)	305,927	289,600	226,136	18,439	49,413	340,100	18,597	49,605	14.6
a. NBR	296,200	280,000	218,796	17,777	47,634	325,600	17,987	47,885	14.7
a.1 Income	100,719	95,167	67,418	5,777	14,505	113,912	7,170	18,393	16.1
a.2 VAT	110,553	104,797	85,157	6,358	18,387	123,068	6,132	16,944	13.8
a.3 Import	48,766	45,219	38,345	3,355	8,514	48,153	2,328	6,289	13.1
a.4 Export duty	32,554	31,393	24,273	2,099	5,735	36,498	2,154	5,666	15.5
a.5 Excise	36	46	115	6	15	54	0	1	1.6
a.6 Supplementary Duty	2,090	1,976	2,339	95	242	2,239	109	313	14.0
a.7 Other Taxes	1,482	1,402	1,150	88	235	1,677	92	278	16.6
b. Non-NBR	9,727	9,600	7,340	662	1,780	14,500	610	1,720	11.9
c. Non-tax Revenue	33,354	27,006	25,997	1,517	10,664	37,707	1,959	5,829	15.5
Total Revenue (a + b + c)	339,281	316,606	252,133	19,956	60,077	377,807	20,555	55,434	14.7
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.73	1.94	11.78	0.64	1.72	-
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.92	0.78	2.36	13.09	0.71	1.92	-

- **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 49.8 percent higher than the actual collection in FY19.

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

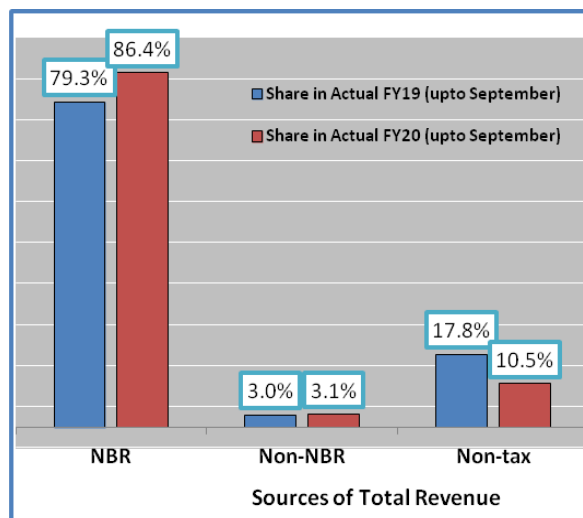
- Major share of the government revenue comes from NBR sources (86.4 percent up to September 2019-20).

- Growth rates of NBR is 0.53 but Non-NBR tax revenue is decreased to 3.4 percent. On the other hand, non-tax revenue collection reduced by 45.3 percent compared to the corresponding period of the previous fiscal year (FY19).

- For tax and non-tax revenue, achievements as to the annual target were 14.6 and 15.5 percent respectively

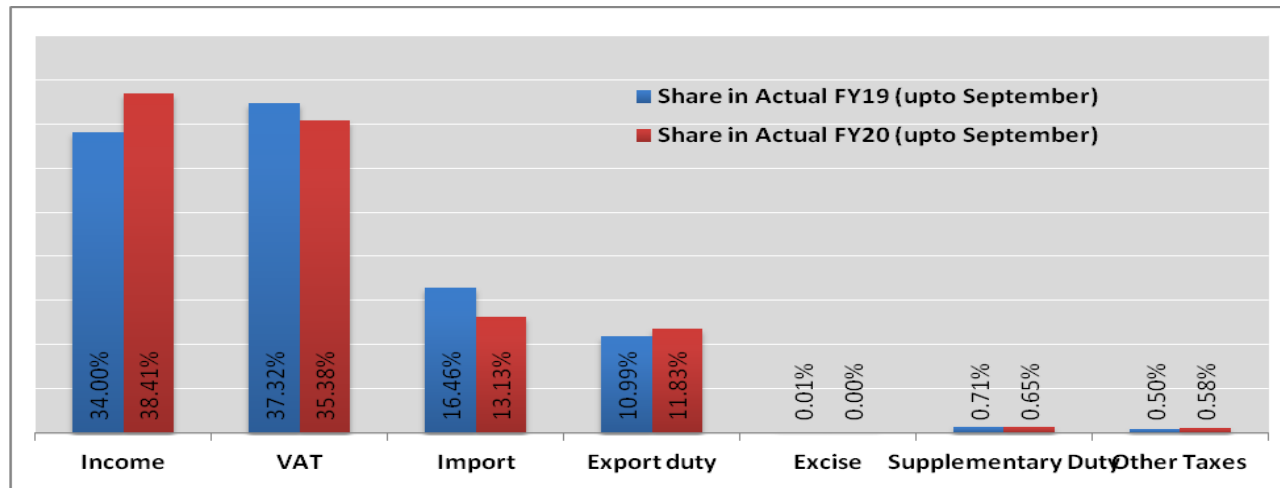
- Up to September 2019, total revenue collection for FY20 reduced by 7.7 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 14.7 percent.

Figure 6: Sources of Revenue Collection



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 50.4 percent higher than the actual collection of the FY19
- In FY20 up to September 2019, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 38.4 percent from income tax, 35.4 percent was collected from VAT, 13.1 percent from import duty, and the rest from supplementary duty, excise and 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 September	Accounts 2019-20 up to September
	Budget	Revised	Accounts September	Accounts 2018-19	Budget	Revised Budget	Accounts September		
Revenues	339,294	316,612	19,957	252,135	377,811	0	20,556	60,079	55,434
Tax Revenue	305,928	289,600	18,439	226,138	340,104	0	18,597	49,415	49,605
Non-Tax Revenue	33,368	27,013	1,517	25,997	37,710	0	1,959	10,664	5,829
Foreign Grants	4,051	3,787	0	967	4,168	0	0	1	0
Revenue and Foreign Grants	343,345	320,400	19,957	253,102	381,980	0	20,556	60,080	55,434
Operating Expenditure	282,415	266,727	11,448	236,742	310,263	0	13,285	41,689	40,047
Net Outlay for Food Account Operation	365	282	1,205	4,847	308	0	1,260	2,727	3,476
Loans & Advances (Net)	2,124	2,082	-39	-1,705	937	0	-102	-258	-724
Development Expenditure	179,669	173,449	5,030	143,067	211,683	0	4,352	9,541	13,431
Development Program financed from Revenue Budget	327	299	10	184	1,463	0	15	11	22
Non-ADP Project	4,365	4,143	0	2,484	5,315	0	0	0	0
Annual Development Programme	173,000	167,000	5,020	139,611	202,721	0	4,337	9,530	13,410
Non-ADP FFW and Transfer	1,978	2,008	0	789	2,184	0	0	0	0
Total Expenditure	464,574	442,541	17,644	382,952	523,191	0	18,796	53,699	56,229
Overall Balance (Including Grants)	-121,229	-122,142	2,313	-129,850	-141,211	0	1,760	6,381	-795
Overall Balance (Excluding Grants)	-125,280	-125,929	2,313	-130,817	-145,380	0	1,760	6,380	-795
(In percent of GDP 2005-06 base) (Including grants)	-4.77	-4.80	0.09	-5.11	-4.89	0.00	0.06	0.25	-0.03
(In percent of GDP 2005-06 base) (Excluding grants)	-4.93	-4.95	0.09	-5.15	-5.04	0.00	0.06	0.25	-0.03

- In FY19, actual budget deficit (excluding grants) as percentage of GDP was 5.15 percent. Including grants it was 5.11 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 September, 2019 (excluding grants) as percentage of GDP was -0.03 percent.

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

5.0 Financing

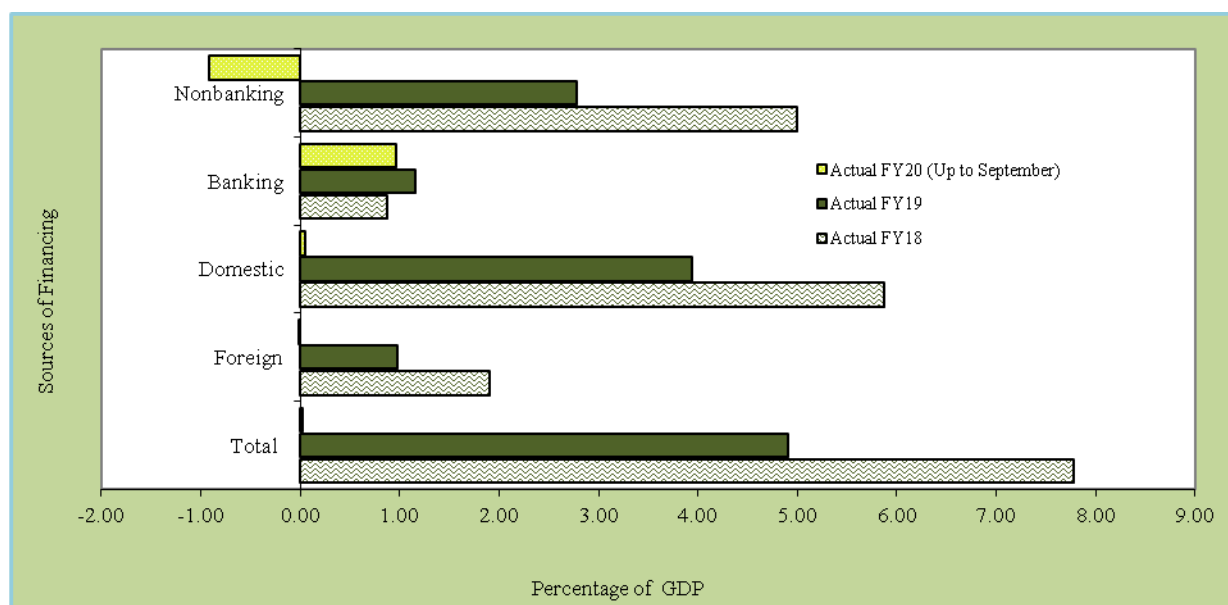
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Fiscal Year: 2018-19				Fiscal Year: 2019-20			Accounts FY19 up to September	Accounts FY20 up to September
	Budget	Revised	Accounts September	Accounts FY19	Budget	Revised Budget	Accounts September		
1.0 Foreign Borrowing-Net	50,016	43,397	-1,236	24,750	63,848	0	72	-2,075	-637
1.1 Foreign Borrowing	60,585	53,883	51	38,228	75,390	0	72	1,084	440
1.2 Amortization	-10,569	-10,486	-1,287	-13,479	-11,542	0	0	-3,159	-1,077
2.0 Domestic Borrowing	71,226	78,745	-1,084	100,030	77,363	0	-1,832	-4,296	1,431
2.1 Borrowing from Banking System (Net)	42,029	30,895	-2,947	29,479	47,364	0	508	-362	27,951
2.1.1 Long-Term Debt (Net)	23,965	21,117	1,650	19,852	28,094	0	2,750	4,297	10,148
2.1.2 Short-Term Debt (Net)	18,064	9,778	-4,597	9,628	19,270	0	-2,242	-4,660	17,803
2.2 Non-Bank Borrowing (Net)	29,197	47,850	1,863	70,551	30,000	0	-2,340	-3,933	-26,520
2.2.1 National Savings Schemes (Net)	26,197	45,000	4,625	55,096	27,000	0	1,193	18,541	4,830
2.2.2 Others	3,000	2,850	-2,762	15,455	3,000	0	-3,533	-22,475	-31,350
Total - Financing :	121,242	122,142	-2,320	124,780	141,211	0	-1,760	-6,371	794
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	-0.09	4.91	4.89	0.00	-0.06	-0.25	0.03

Figure 8 Sources Of Financing Deficit



For FY19, up to September, 2019 total financing is positive but overall balance is negative.

APPENDICES

Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure

(In crore taka)

Sectors	Fiscal Year 2018-19					Fiscal Year 2019-20		
	Budget FY19	Revised Budget FY19	Actual FY19 (September)	Actual FY19 (Up to September)	Actual FY19	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)
General Public Services	72,558	56,761	1,236	4,977	24,994	83,468	1,566	4,272
LGRD	4,515	4,800	277	663	5,145	5,259	151	555
Defence	27,932	29,374	1,983	4,764	29,951	30,622	625	1,407
Public Order and safety	23,575	23,988	728	3,773	22,247	23,396	1,498	4,425
Education & technology	38,615	39,414	1,291	8,356	37,555	41,223	2,897	9,413
Health	12,242	12,249	374	1,734	10,643	13,465	843	2,251
Social Security and Welfare	21,583	21,533	102	1,099	20,007	23,678	126	1,340
Housing	1,443	1,798	359	473	1,868	1,626	47	128
Recreation, Culture and Religious Affairs	2,373	2,531	69	297	2,619	2,557	184	424
Fuel and Energy	208	117	324	357	10,667	120	4	1,420
Agriculture	16,313	15,484	482	1,371	14,633	17,004	648	1,333
Industrial & Economic Services	1,084	1,191	35	188	1,119	1,168	58	222
Transport and Communication	8,632	8,742	394	1,262	6,524	9,612	367	694
Interest	51,340	48,745	3,805	12,405	48,817	57,070	4,271	12,160
Total – Operating Revenue Expenditure	282,414	266,727	11,457	41,719	236,790	310,268	13,285	40,047

Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Division	Actual FY18	Fiscal Year 2018-19					Fiscal Year 2019-20			
		Budget FY19	Revised Budget FY19	Actual FY19 (September)	Actual FY19 (Up to September)	Actual FY19	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)	Actual FY20 (up to September) as % Budget FY20
Sub-total = GPS	24,994	72,558	56,761	1,236	4,977	24,994	83,468	1,566	4,272	5.1
Office of the President	21	23	23	1	4	21	24	2	6	25.5
Parliament	225	298	298	12	43	225	327	14	45	13.7
Prime Minister's Office	548	487	620	19	77	548	564	36	114	20.3
Cabinet Division	67	74	79	5	23	67	174	12	21	12.2
Election Commission	1,694	1,685	2,322	8	40	1,694	779	22	54	6.9
Ministry of Public Administration	1,947	2,177	2,347	134	379	1,947	2,469	189	379	15.4

Ministries/Division		Fiscal Year 2018-19					Fiscal Year 2019-20			
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (September)	Actual FY19 (Up to September)	Actual FY19	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)	Actual FY20 (up to September) as % Budget FY20
Public Service Commission	60	47	61	3	12	60	68	4	14	19.9
Finance Division	17,595	63,794	46,840	950	3,715	17,595	74,512	1,081	3,130	4.2
Internal Resources Division	1,254	2,037	2,031	56	443	1,254	2,301	80	208	9.1
Financial Institutions Division	195	279	249	0	2	195	139	26	30	21.4
Economic Relations Division	60	244	249	4	12	60	244	5	14	5.6
Planning Division/2	67	73	77	6	16	67	88	6	17	19.3
Implementation, Monitoring and Evaluation Division	38	37	41	2	6	38	54	2	5	9.9
Statistics and Informatics Division	151	182	189	5	31	151	225	14	36	15.8
Ministry of Foreign Affairs	1,071	1,120	1,336	31	173	1,071	1,499	76	200	13.3
Sub-total = LGRD	5,145	4,515	4,800	277	663	5,145	5,259	151	555	10.5
Local Government Division	4,282	3,682	3,936	202	545	4,282	4,322	119	415	9.6
Rural Development and Co-operatives Division	521	514	521	70	112	521	584	31	133	22.7
Ministry of Chittagong Hill Tracts Affairs	342	320	343	5	6	342	353	1	7	2.0
Sub-total = Defence	29,951	27,932	29,374	1,983	4,764	29,951	30,622	625	1,407	4.6
Ministry of Defence - Defence Services	28,468	26,750	28,140	1,910	4,590	28,468	29,285	612	1,391	4.7
Ministry of Defence - Others Services	1,450	1,147	1,200	71	170	1,450	1,298	13	16	1.2
Armed Forces Division	34	35	34	1	4	34	38	0	0	0.2
Sub-total=POS	22,247	23,575	23,988	728	3,773	22,247	23,396	1,498	4,425	18.9
Supreme Court	196	180	214	10	37	196	195	14	38	19.5
Law and Justice Division	1,039	1,040	1,104	45	254	1,039	1,196	80	236	19.7
Public Security Division	19,134	20,148	20,515	592	3,170	19,134	19,756	1,250	3,744	19.0
Legislative and Parliamentary Affairs Division	30	35	37	1	5	30	29	1	6	21.4
Anti Corruption Commission	96	89	100	5	17	96	110	7	19	16.9
Security Services Division	1,752	2,083	2,018	75	290	1,752	2,109	146	382	18.1
Sub-total = Edu	37,555	38,615	39,414	1,291	8,356	37,555	41,223	2,897	9,413	22.8
Ministry of Primary and Mass Education	13,591	14,154	14,094	127	3,134	13,591	14,771	1,194	3,586	24.3
Secondary and Higher Education Division	18,738	18,874	19,708	839	4,052	18,738	19,696	1,337	4,546	23.1
Ministry of Science and Technology	486	480	491	44	116	486	530	1	119	22.5

Ministries/Division		Fiscal Year 2018-19					Fiscal Year 2019-20			
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (September)	Actual FY19 (Up to September)	Actual FY19	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)	Actual FY20 (up to September) as % Budget FY20
Information and Communication Technology Division	258	213	287	2	11	258	285	4	17	5.8
Technical and Madrasah Education Division	4,482	4,894	4,834	278	1,042	4,482	5,940	361	1,145	19.3
Sub-total = Health	10,643	12,242	12,249	374	1,734	10,643	13,465	843	2,251	16.7
Health Services Division	7,980	9,118	9,003	317	1,257	7,980	10,008	596	1,622	16.2
Medical Education and Family Welfare Division	2,663	3,124	3,246	57	478	2,663	3,458	247	629	18.2
Sub-total = SSW	20,007	21,583	21,533	102	1,099	20,007	23,678	126	1,340	5.7
Ministry of Social Welfare	5,253	5,339	5,338	49	130	5,253	6,555	75	152	2.3
Ministry of Women and Children Affairs	2,903	2,980	2,948	20	61	2,903	3,101	24	47	1.5
Ministry of Food	3,122	3,392	3,386	15	38	3,122	3,614	1	8	0.2
Ministry of Disaster Management and Relief	5,459	6,162	6,238	16	36	5,459	6,419	13	47	0.7
Ministry of Liberation Affairs	3,271	3,711	3,623	3	834	3,271	3,989	14	1,085	27.2
Sub-total = HCS	1,868	1,443	1,798	359	473	1,868	1,626	47	128	7.9
Ministry of Housing and Public Works	1,868	1,443	1,798	359	473	1,868	1,626	47	128	7.9
Sub-total = RCRA	2,619	2,373	2,531	69	297	2,619	2,557	184	424	16.6
Ministry of Information	625	643	678	3	89	625	704	92	185	26.3
Ministry of Cultural Affairs	310	290	324	10	47	310	315	36	57	18.0
Ministry of Religious Affairs	535	247	330	24	55	535	263	1	62	23.7
Ministry of Youth and Sports	1,149	1,193	1,199	32	105	1,149	1,274	55	120	9.4
Sub-total = FE	10,667	208	117	324	357	10,667	120	4	1,420	1,185.6
Energy and Mineral Resources Division	2,571	165	81	2	9	2,571	70	3	10	14.2
Power Division	8,096	43	36	322	348	8,096	50	1	1,410	2,814.0
Sub-total = Agr	14,633	16,313	15,484	482	1,371	14,633	17,004	648	1,333	7.8
Ministry of Agriculture/3	10,400	11,951	10,882	104	627	10,400	12,119	273	651	5.4
Ministry of Fisheries and Livestock	943	984	1,006	66	198	943	1,297	86	202	15.6
Ministry of Environment and Forest	615	789	820	114	181	615	820	16	54	6.6
Ministry of Land	1,022	1,101	1,115	18	180	1,022	1,092	77	229	21.0
Ministry of Water Resources	1,653	1,487	1,661	180	185	1,653	1,676	196	198	11.8
Sub-total = IES	1,119	1,084	1,191	35	188	1,119	1,168	58	222	19.0

Ministries/Division	Fiscal Year 2018-19						Fiscal Year 2019-20			
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (September)	Actual FY19 (Up to September)	Actual FY19	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)	Actual FY20 (up to September) as % Budget FY20
Ministry of Commerce	185	209	210	4	20	185	219	18	38	17.3
Ministry of Labour and Employment	106	111	108	5	30	106	115	7	19	16.5
Ministry of Industries	380	293	385	2	69	380	338	4	83	24.5
Ministry of Expatriates' Welfare and Overseas Employment	257	287	295	10	42	257	296	20	59	19.9
Ministry of Textiles and Jute	190	185	193	13	28	190	199	10	24	11.8
Sub-total = TC	6,524	8,632	8,742	394	1,262	6,524	9,612	367	694	7.2
Road Transport and Highways Division	4,010	3,563	3,683	449	641	4,010	4,110	103	251	6.1
Ministry of Railways	543	3,387	3,383	1	342	543	3,664	1	3	0.1
Ministry of Shipping	620	632	630	-153	-145	620	719	158	167	23.2
Ministry of Civil Aviation and Tourism	48	47	50	11	13	48	51	10	12	23.3
Posts and Telecommunications Division	1,254	1,002	994	86	411	1,254	1,064	95	261	24.6
Bridges Division	50	2	2	0	0	50	3	0	0	14.8
Sub-total = Interest	48,817	51,340	48,745	3,805	12,405	48,817	57,070	4,271	12,160	21.3
Domestic	45,371	48,377	45,278	3,356	11,437	45,371	52,797	4,271	11,712	22.2
Foreign	3,446	2,963	3,467	449	968	3,446	4,273	0	448	10.5
Total Operating Revenue Expenditure	236,790	282,414	266,727	11,457	41,719	236,790	310,268	13,285	40,047	12.9

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to September)	Budget FY20	Actual FY20 (Up to September)	Actual FY19 (Up to September) as % of Budget FY19	Actual FY20 (upto September) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,503	13,800	60,109	12,020	23.6	20.0
Pay of Officers	7,679	7,659	7,292	1,774	8,254	1,655	23.1	20.0
Pay of Establishment	23,046	22,751	21,371	5,490	23,755	4,393	23.8	18.5
Allowances	27,799	27,584	24,840	6,536	28,100	5,973	23.5	21.3
Goods and Services	29,995	31,632	28,559	2,745	31,828	2,539	9.2	8.0
Supplies and Services	21,443	22,569	19,147	2,136	23,759	1,991	10.0	8.4
Repairs Maintenance and Rehabilitation	8,552	9,063	9,412	609	8,069	549	7.1	6.8
Interest Payments	51,338	48,742	48,817	12,405	57,068	12,160	24.2	21.3
Domestic	48,375	45,275	45,371	11,437	52,795	11,712	23.6	22.2

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to September)	Budget FY20	Actual FY20 (Up to September)	Actual FY19 (Up to September) as % of Budget FY19	Actual FY20 (upto September) as % of Budget FY20
Foreign	2,963	3,467	3,446	968	4,273	448	32.7	10.5
Subsidies and Incentives and Current Transfers	107,003	107,239	85,784	10,892	124,252	12,144	10.2	9.8
Subsidies and Incentives	33,205	30,901	25,727	1,408	33,457	1,403	4.2	4.2
Grants in Aid	45,173	47,205	43,801	6,665	50,699	7,648	14.8	15.1
Pensions and Gratuities	26,047	26,527	15,053	2,618	27,118	3,040	10.1	11.2
Others	2,578	2,607	1,203	200	2,593	53	7.8	2.0
Block Allocations	4,808	2,138	0	0	4,678	0	0.0	0.0
Unexpected	2,003	276	0	0	2,500	0	0.0	0.0
Others	2,805	1,863	0	0	2,178	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	251,668	247,744	216,665	39,841	277,935	38,864	15.8	14.0
Acquisition of Assets and Works (B)	14,785	16,987	19,950	1,830	17,846	1,183	12.4	6.6
Acquisition of Assets	13,786	15,270	18,629	1,746	16,716	1,069	12.7	6.4
Acquisition of Land	999	1,717	1,321	84	1,130	114	8.4	10.1
Total - Augmented Operating Recurrent Expenditure (A+B):	266,452	264,732	236,614	41,671	295,781	40,047	15.6	13.5
Investments in Shares and Equities (C)	15,962	1,994	130	19	14,482	0	0.1	0.0
Share Capital	15,962	1,994	130	19	14,482	0	0.1	0.0
Total - Operating Capital Expenditure (B+C)	30,747	18,981	20,080	1,848	32,328	1,183	6.0	3.7
Total - Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	282,415	266,726	236,745	41,689	310,263	40,047	14.8	12.9

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (September)	Actual FY19 (Up to September)	Actual FY19	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)	Actual FY19 (up to September) as % of Revised Budget FY19	Actual FY20 (up to September) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	457.7	484.2	7,605.7	13,004.6	30.5	368.0	4.48	2.83
Parliament	34.1	0.7	0.0	0.0	0.2	0.8	0.0	0.0	0.00	0.00
Prime Minister's Office	2,313.5	2,197.3	436.3	436.8	2,004.8	2,964.3	0.4	73.8	19.88	2.49
Cabinet Division	72.8	75.9	2.0	2.0	14.7	67.0	3.0	3.0	2.64	4.54
Election Commission	210.0	2,020.2	5.4	14.8	1,585.4	1,141.2	0.7	249.9	0.73	21.90
Ministry of Public Administration	287.0	251.6	0.2	0.2	198.1	394.0	12.7	12.8	0.07	3.25
Public Service Commission	30.3	63.6	0.0	0.0	21.7	34.4	0.0	2.4	0.00	7.04
Finance Division	3,446.4	2,889.9	5.6	6.5	1,442.6	3,326.4	5.6	8.1	0.23	0.24

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (September)	Actual FY19 (Up to September)	Actual FY19	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)	Actual FY19 (up to September) as % of Revised Budget FY19	Actual FY20 (up to September) as % Budget FY20
Internal Resources Division (IRD)	389.4	288.4	1.3	1.4	117.9	597.8	0.2	1.2	0.48	0.20
Financial Institutions Division	2,183.1	1,828.5	0.8	0.9	1,409.6	2,902.6	0.2	4.2	0.05	0.15
Economic Relations Division	34.9	37.0	0.0	0.2	6.2	66.1	1.5	4.2	0.43	6.34
Planning Division/2	1,306.3	436.2	3.3	4.4	171.5	1,143.3	0.7	1.8	1.02	0.16
Implementation Monitoring and Evaluation Division	98.0	104.5	0.1	0.3	101.5	95.2	0.0	0.0	0.32	0.03
Statistics and Informatics Division	417.0	551.8	2.7	3.3	469.8	150.0	0.7	1.0	0.59	0.67
Ministry of Foreign Affairs	129.2	66.3	0.0	13.4	61.8	121.5	4.7	5.5	20.15	4.53
Sub-total = LGRD	28,151.3	29,522.4	780.9	1,218.4	25,811.7	32,626.8	651.3	2,315.3	4.13	7.10
Local Government Division	25,467.2	26,759.5	666.3	989.6	23,207.8	29,920.7	572.7	1,943.5	3.70	6.50
Rural Development and Co-operatives Division	1,695.1	1,745.3	109.9	224.1	1,677.5	1,864.8	40.5	333.6	12.84	17.89
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	4.7	4.7	926.4	841.3	38.1	38.1	0.46	4.53
Sub-total = Defence	1,152.5	1,327.3	0.1	0.1	38.1	1,479.9	0.2	3.6	0.01	0.24
Ministry of Defence - Defence Services	1,152.5	1,327.3	0.1	0.1	38.1	1,479.9	0.2	3.6	0.01	0.24
Sub-total=POS	3,018.3	4,080.1	17.5	42.5	3,839.4	4,241.3	7.7	12.0	1.04	0.28
Law and Justice Division	480.7	472.2	0.0	0.0	322.4	453.5	3.0	3.1	0.01	0.67
Public Security Division	1,257.6	1,578.5	5.5	6.6	1,527.5	2,166.5	0.3	2.0	0.42	0.09
Legislative and Parliamentary Affairs Division	0.1	0.3	0.0	0.0	0.2	6.5	0.1	0.3	0.00	4.36
Anti Corruption Commission	28.6	22.8	0.1	0.1	18.2	30.2	0.2	0.5	0.25	1.65
Security Services Division	1,251.3	2,006.3	12.0	35.8	1,971.1	1,584.8	4.0	6.2	1.79	0.39
Sub-total = Edu	29,321.1	26,860.6	186.6	941.2	25,479.2	38,264.6	605.5	1,928.4	3.50	5.04
Ministry of Primary and Mass Education	8,312.0	6,427.4	7.1	66.4	6,337.1	9,270.0	106.0	139.9	1.03	1.51
Secondary and Higher Education Division	6,014.2	6,159.4	11.6	27.0	5,576.9	9,927.7	363.1	773.6	0.44	7.79
Ministry of Science and Technology	11,720.4	11,900.4	49.0	608.5	11,904.0	15,908.5	53.6	769.1	5.11	4.83
Information and Communication Technology Division	2,468.2	1,450.2	113.1	232.9	992.7	1,645.3	57.2	217.8	16.06	13.24
Technical and Madrasah Education Division	806.4	923.2	5.7	6.5	668.4	1,513.2	25.7	28.0	0.70	1.85
Sub-total = Health	11,140.6	10,090.7	308.8	454.2	7,705.5	12,266.8	203.0	347.7	4.50	2.83
Health Services Division	9,040.6	8,266.1	289.6	418.4	6,511.8	9,936.8	160.9	280.7	5.06	2.82
Medical Education and Family Welfare Division	2,100.0	1,824.6	19.2	35.9	1,193.7	2,330.0	42.1	67.0	1.97	2.87
Sub-total = SSW	5,573.5	5,103.5	73.0	157.0	3,941.5	5,779.7	62.0	121.4	3.08	2.10
Ministry of Social Welfare	254.0	245.1	1.3	7.8	214.3	326.0	10.2	17.4	3.20	5.35
Ministry of Women and Children Affairs	509.0	509.6	8.2	62.1	427.5	647.8	8.9	55.8	12.18	8.61
Ministry of Food	764.7	645.1	18.0	29.9	618.1	888.8	2.0	4.9	4.63	0.56
Ministry of Disaster Management and Relief	3,495.8	3,478.9	45.3	56.5	2,465.1	3,452.8	34.6	35.1	1.62	1.02
Ministry of Liberation Affairs	550.0	224.8	0.2	0.8	216.5	464.3	6.3	8.2	0.33	1.77
Sub-total = HCS	3,519.7	4,347.3	54.2	85.5	4,036.4	4,977.0	227.3	241.9	1.97	4.86
Ministry of Housing and Public Works	3,519.7	4,347.3	54.2	85.5	4,036.4	4,977.0	227.3	241.9	1.97	4.86

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (September)	Actual FY19 (Up to September)	Actual FY19	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)	Actual FY19 (up to September) as % of Revised Budget FY19	Actual FY20 (up to September) as % Budget FY20
Sub-total = RCRA	1,968.1	2,036.4	130.2	161.6	1,727.5	1,834.1	36.1	172.5	7.94	9.41
Ministry of Information	522.1	250.4	2.6	7.6	176.8	285.3	9.4	20.3	3.04	7.11
Ministry of Cultural Affairs	220.0	301.3	13.2	35.1	294.7	260.2	11.4	13.1	11.63	5.04
Ministry of Religious Affairs	921.4	1,164.7	105.7	105.7	946.7	1,074.5	14.9	138.2	9.08	12.86
Ministry of Youth and Sports	304.6	319.9	8.6	13.2	309.3	214.2	0.5	1.0	4.12	0.44
Sub-total = FE	24,712.6	26,385.5	1,940.3	3,285.8	23,057.3	27,930.3	378.5	2,796.3	12.45	10.01
Energy and Mineral Resources Division	1,819.9	2,209.1	1.7	1.7	734.5	1,915.9	8.9	8.9	0.08	0.47
Power Division	22,892.7	24,176.4	1,938.6	3,284.0	22,322.8	26,014.4	369.6	2,787.3	13.58	10.71
Sub-total = Agr	9,947.8	9,871.9	405.1	433.2	8,632.0	11,349.3	913.0	1,120.8	4.39	9.88
Ministry of Agriculture/3	1,959.2	1,906.8	43.1	61.0	1,728.0	1,931.4	120.2	194.0	3.20	10.04
Ministry of Fisheries and Livestock	883.7	776.1	21.1	28.8	543.4	1,634.9	35.0	65.6	3.71	4.01
Ministry of Environment and Forest	481.4	520.1	27.4	28.9	176.4	676.0	3.9	6.8	5.56	1.00
Ministry of Land	1,017.6	650.6	3.2	4.2	369.8	849.4	1.3	1.7	0.64	0.20
Ministry of Water Resources	5,606.0	6,018.3	310.3	310.3	5,814.4	6,257.6	752.7	852.7	5.16	13.63
Sub-total = IES	2,380.6	2,568.7	97.0	114.4	2,007.8	2,723.2	68.5	144.4	4.45	5.30
Ministry of Commerce	346.8	275.4	0.3	0.3	128.1	412.5	0.9	1.0	0.12	0.25
Ministry of Labour and Employment	115.7	163.2	0.6	0.6	111.1	198.2	0.1	0.1	0.36	0.07
Ministry of Industries	1,058.6	1,087.3	87.3	104.3	1,028.4	1,217.6	51.5	126.7	9.60	10.40
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	4.7	4.7	214.8	295.0	0.6	0.9	1.56	0.29
Ministry of Textiles and Jute	552.0	742.0	4.2	4.5	525.4	600.0	15.4	15.7	0.60	2.62
Sub-total = GPS	47,830.5	40,445.2	578.1	2,162.5	29,185.3	55,208.9	1,168.8	3,859.0	5.35	6.99
Road Transport and Highways Division	20,817.4	19,802.6	271.7	502.3	18,586.8	25,163.4	471.7	1,218.0	2.54	4.84
Ministry of Railways	11,154.7	7,847.5	0.0	16.1	198.3	12,598.6	0.0	0.0	0.21	0.00
Ministry of Shipping	2,904.6	3,584.7	187.0	239.8	3,534.2	3,113.4	147.3	496.6	6.69	15.95
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	0.0	0.0	951.3	3,374.6	0.0	0.0	0.00	0.00
Posts and Telecommunications Division	2,380.6	1,845.6	3.9	65.8	1,007.9	2,396.8	339.2	364.7	3.57	15.22
Bridges Division	9,112.2	6,343.8	115.5	1,338.4	4,906.7	8,562.0	210.6	1,779.7	21.10	20.79
Total Development Revenue Expenditure	179,668.4	173,451.5	5,029.5	9,540.7	143,067.5	211,686.6	4,352.4	13,431.3	5.50	6.34

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY18	Fiscal Year 2018-19					Fiscal Year 2019-20		
		Budget FY19	Revised Budget FY19	Actual FY19 (September)	Actual FY19 (Up to September)	Actual FY19	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)
Tax Revenue (a+b)	194,325.2	305,927.0	289,599.6	18,439.0	49,413.3	226,136.3	340,100.0	18,596.5	49,605.0
a. NBR	187,103.3	296,200.0	280,000.0	17,777.1	47,633.5	218,796.2	325,600.0	17,986.7	47,884.9

		Fiscal Year 2018-19					Fiscal Year 2019-20		
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (September)	Actual FY19 (Up to September)	Actual FY19	Budget FY20	Actual FY20 (September)	Actual FY20 (up to September)
a.1 Income	59,031.4	100,718.6	95,167.4	5,776.7	14,505.4	67,417.9	113,911.5	7,170.5	18,393.3
a.2 VAT	68,221.3	110,553.1	104,796.6	6,358.0	18,386.9	85,157.0	123,067.7	6,132.0	16,943.9
a.3 Import	36,508.9	48,766.2	45,218.8	3,354.7	8,513.8	38,345.4	48,153.2	2,328.3	6,289.5
a.4 Export	19,985.5	32,553.6	31,393.3	2,099.1	5,734.6	24,273.1	36,498.1	2,154.3	5,666.4
a.4 Excise	30.6	36.0	46.0	6.2	15.4	114.6	53.5	0.2	0.9
a.5 Sup	2,116.5	2,090.1	1,976.3	94.8	242.2	2,338.5	2,239.4	109.2	312.9
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	87.7	235.2	1,149.8	1,676.7	92.1	278.1
b. Non-NBR	7,221.9	9,727.0	9,599.6	661.9	1,779.8	7,340.2	14,500.0	609.8	1,720.1
b.1 Narcotics & Liquor	78.0	102.3	98.0	5.7	20.1	76.2	109.0	6.2	19.4
b.2 Vehicles	1,480.1	1,429.7	1,430.0	173.6	477.6	1,677.4	1,432.7	145.1	408.8
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	43.9	157.9	664.9	1,400.0	58.9	224.7
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	378.8	977.8	4,199.2	11,047.0	356.1	947.8
b.5 Surcharge	611.0	493.1	490.6	59.8	146.4	722.5	511.3	43.5	119.5
c. Non-tax Revenue	22,229.2	33,353.6	27,006.0	1,517.3	10,664.1	25,997.1	37,707.3	1,958.9	5,829.3
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	38.1	846.4	2,653.9	3,496.9	172.4	455.2
c.2 Interest	1,991.2	5,460.2	5,138.4	82.2	428.9	1,513.1	8,316.9	175.6	713.1
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	241.1	695.1	2,796.3	8,886.7	247.8	674.5
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	53.7	150.9	689.4	288.9	54.2	145.1
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	196.7	555.0	3,963.9	7,273.9	450.9	924.0
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	115.6	186.3	563.7	630.3	29.7	114.3
c.7 Tolls and Levies	612.5	657.8	657.9	60.1	179.0	735.0	686.1	49.5	166.0
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	42.8	220.5	909.9	2,614.3	38.4	105.1
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	606.2	7,300.4	11,913.8	5,260.7	735.7	2,498.2
c. 10 Capital Revenue	700.4	237.2	329.8	80.8	101.7	258.3	252.5	4.8	33.8
Total Revenue (a+b+c)	216,554.4	339,280.7	316,605.5	19,956.3	60,077.4	252,133.5	377,807.3	20,555.5	55,434.3
d. Tax-GDP Ratio (base 2005-06)	8.63	12.03	11.39	0.73	1.94	8.89	11.78	0.64	1.72
e. Revenue-GDP ratio (base 2005-06)	9.62	13.34	12.45	0.78	2.36	9.92	13.09	0.71	1.92

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 September/Actual FY19 up to September)*100	(Actual FY20 up to September/ Budget FY20)*100
Tax Revenue (a+b)	94.7	150.4	117.4	89.7	100.4	14.6
a. NBR	94.5	148.8	116.3	86.8	100.5	14.7
a.1 Income	94.5	169.0	119.7	26.7	126.8	16.1

	(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 September/Actual FY19 up to September)*100	(Actual FY20 up to September/ Budget FY20)*100
a.2 VAT	94.8	144.5	117.4	33.8	92.2	13.8
a.3 Import	92.7	125.6	106.5	15.2	73.9	13.1
a.4 Export	96.4	150.4	116.3	9.6	98.8	15.5
a.4 Excise	127.9	46.7	116.3	0.0	5.6	1.6
a.5 Sup	94.6	95.8	113.3	0.9	129.2	14.0
a.6 Other Taxes	94.6	145.8	119.6	0.5	118.3	16.6
b. Non-NBR	98.7	197.5	151.0	2.9	96.6	11.9
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	96.5	17.8
b.2 Vehicles	100.0	85.4	100.2	0.7	85.6	28.5
b.3 Land Revenue	100.0	210.6	99.9	0.3	142.3	16.0
b.4 Stamp Duty	98.1	263.1	178.8	1.7	96.9	8.6
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.0	139.6	10.3	54.7	15.5
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	53.8	13.0
c.2 Interest	94.1	549.7	161.9	0.6	166.3	8.6
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	97.0	7.6
c.4 Fines, Penalties and Forfeiture	92.3	41.9	52.0	0.3	96.2	50.2
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	166.5	12.7
c.6 Rents, Leases and Recoveries	77.1	111.8	129.3	0.2	61.4	18.1
c.7 Tolls and Levies	100.0	93.4	104.3	0.3	92.8	24.2
c.8 Non-Commercial Sales	78.5	287.3	142.9	0.4	47.7	4.0
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	34.2	47.5
c. 10 Capital Revenue	139.0	97.8	76.6	0.1	33.3	13.4
Total Revenue (a+b+c)	93.3	149.8	119.3	100.0	92.3	14.7

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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