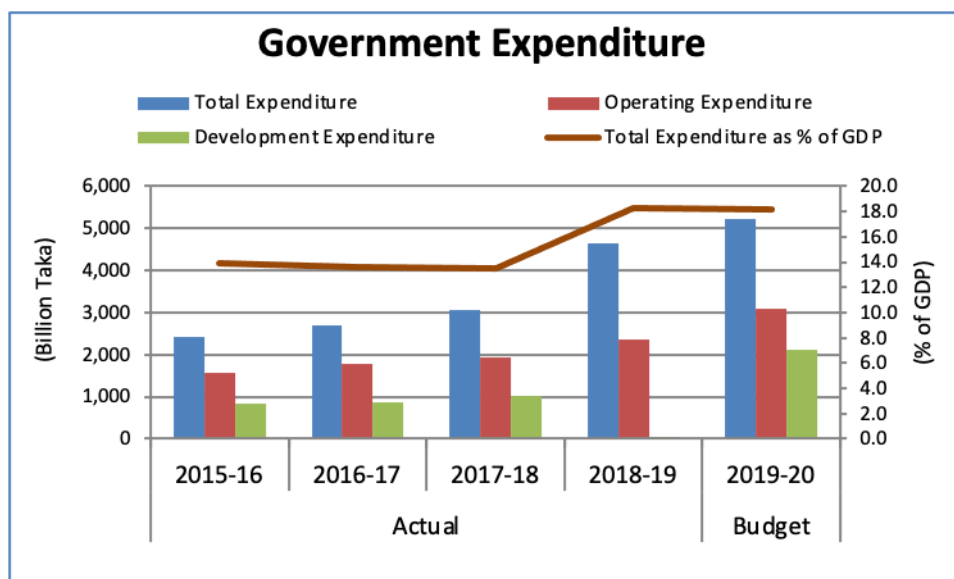




Monthly Report on Fiscal Position

May 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 May, 2020 in the current fiscal year (FY 20) is 64.8 percent of the operating budget estimates. Actual development expenditure during the same period is 42.19 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 May 2020, 59.6 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 57.5 percent of the annual target. Regarding NTR (Non Tax Revenue), 86.7 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 May 2020, in current fiscal year, overall balance (excluding grants) is -2.3 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 19 (in %)	Actual FY19 as% of Revised Budget FY19	Budget FY20	Budget FY20 as % of Budget FY19	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (Up to May)	Actual 20 (Up to May) as % of Budget FY20
GPS	72,558	56,761	25,029	10.5	44.1	83,468	115.0	147.0	333.5	24,984	29.9
LGRD	4,515	4,800	5,145	2.2	107.2	5,259	116.5	109.6	102.2	3,488	66.3
Defense	27,932	29,374	29,951	12.6	102.0	30,622	109.6	104.2	102.2	24,506	80.0
POS	23,575	23,988	23,184	9.7	96.6	23,396	99.2	97.5	100.9	16,908	72.3
Edu	38,615	39,414	37,543	15.8	95.3	41,223	106.8	104.6	109.8	33,969	82.4
Health	12,242	12,249	10,637	4.5	86.8	13,465	110.0	109.9	126.6	8,859	65.8
SSW	21,583	21,533	19,978	8.4	92.8	23,678	109.7	110.0	118.5	12,458	52.6
Housing	1,443	1,798	1,870	0.8	104.0	1,626	112.7	90.4	87.0	835	51.4
RCRA	2,373	2,531	2,690	1.1	106.3	2,557	107.8	101.0	95.0	2,059	80.5
F&E	208	117	10,671	4.5	9126.3	120	57.7	102.5	1.1	7,831	6537.0
Agri	16,313	15,484	14,678	6.2	94.8	17,004	104.2	109.8	115.8	11,017	64.8
IES	1,084	1,191	1,117	0.5	93.8	1,168	107.7	98.1	104.6	903	77.4
Trans	8,632	8,742	6,167	2.6	70.5	9,612	111.3	109.9	155.8	6,116	63.6
Interest Payment	51,340	48,745	49,497	20.8	101.5	57,070	111.2	117.1	115.3	47,058	82.5
Total	282,414	266,727	238,156	100	89.3	310,268	109.9	116.3	130.3	200,992	64.8

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 May 2020, spending in Fuel and Energy (F&E), Education, Recreation, Culture and Religious Affairs (RCRA), Interest Payment, 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 May 2020 amounts to 64.8 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 May)	33.0	29.7	6.9	5.5	23.4	1.5

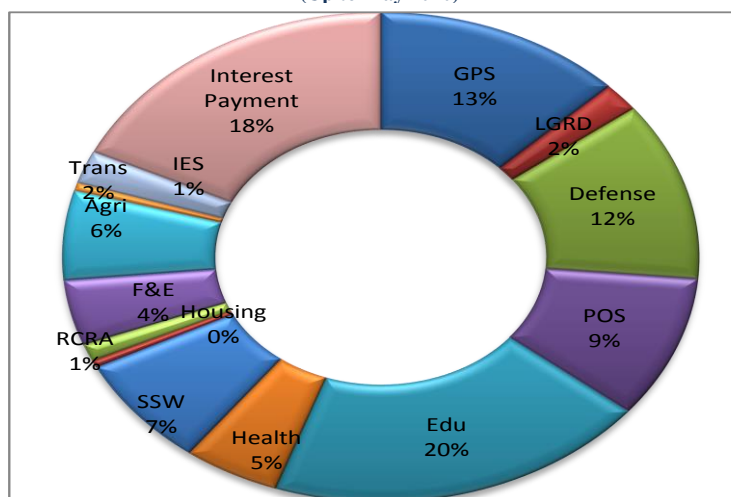
Note:

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 May 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 May 2020)



Total operating spending up to May, 2020 in the current fiscal year (FY20) is 64.8 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 (17 percent) followed by Interest Payment (23 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 May, 2020 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to May 2020)

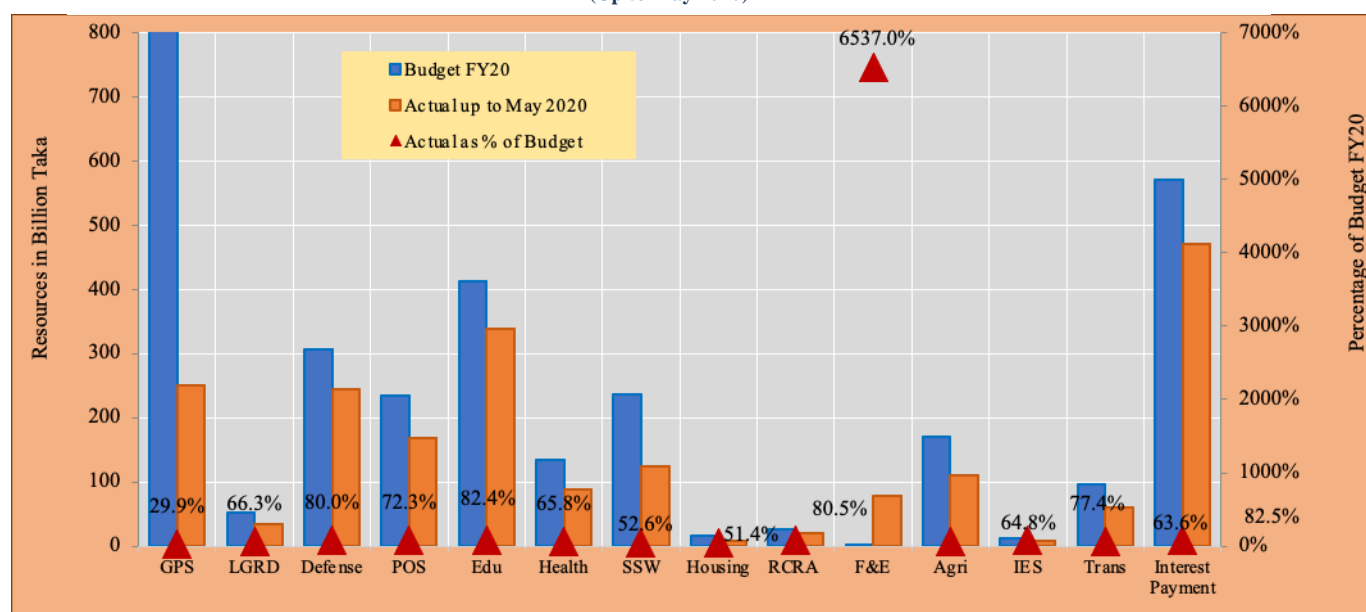


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (6537.03%), Education (82.4%), Recreation, Culture and Religious Affairs (80.5%), Industries and Economic Services (64.8%), Public Order & Safety (72.3%), Defence (80.0%), Health 65.8%), LGRD (66.3%) and Agriculture (64.8%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

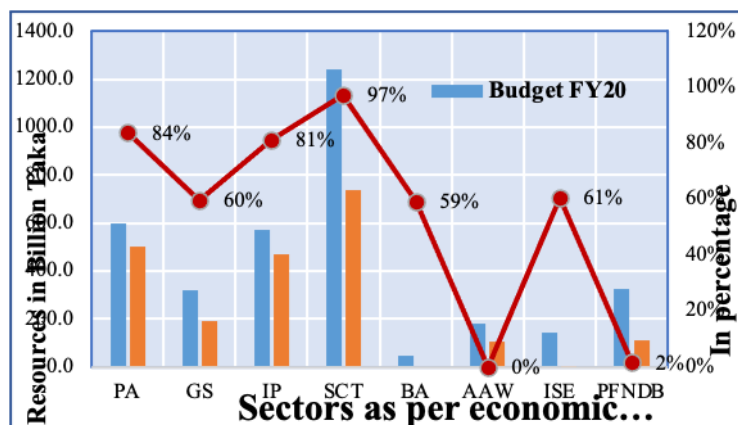
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY20), actual spending (operating) up to May 2020 is 64.8 percent of the budget estimate, which was 89.3 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

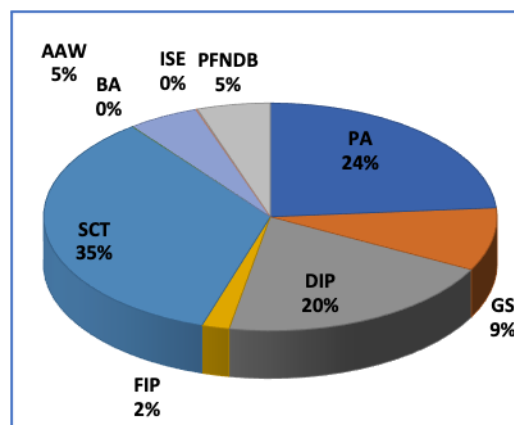
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), (Domestic & Foreign), Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Operating Budget (**PFNDB**). Status of actual spending up to May 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 May 2020)**



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



Up to May 2020, utilization rate of total operating expenditure is 64.8 percent. For some categories, like subsidies and current transfer (97%), pay and allowances (84%) and Interest Payment (81%) 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 May 2020, actual expenditure is 42.19 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 87.2 percent of the budget;
- During this period, Recreation, Culture and Religious Affairs (65.33%) sector made the highest utilization of allocated resources followed by LGRD (52.91), Housing (51.96%), TC 50.11%. Agriculture, Fisheries and Livestock, General Public Services, Industries and Economic Services and some of the sectors with large allocation like Defence, Public Order & Safety and Health showed a less-than-average performance has less than average utilization..

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.

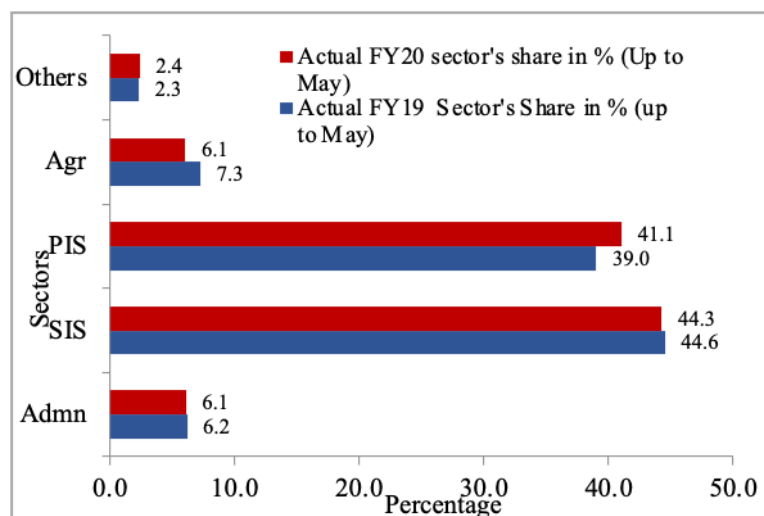
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Fiscal Year 2018-19						Fiscal Year 2019-20					
	Budget FY19	Revised FY19	Actual FY19	Actual FY19 (up to May)	Sector's Share in Actual (up to May) (%)	Actual FY19 as % of Revised Budget FY19	Budget FY20	Actual FY20 (up to May)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (up to May) as % of Budget FY20	Actual FY20 sector's share in % (up to May)
GPS	10,952	10,812	7,978	3,390	4.63	73.79	13,005	4,805	120.28	163.01	36.95	5.38
LGRD	28,151	29,522	26,345	13,748	18.76	89.24	32,627	17,263	110.52	123.84	52.91	19.33
Defence	1,152	1,327	38	21	0.03	2.87	1,480	10	111.50	3883.56	0.66	0.01
POS	3,018	4,080	3,845	1,133	1.55	94.23	4,241	653	103.95	110.32	15.39	0.73
Edu	29,321	26,861	25,701	9,468	12.92	95.68	38,265	14,334	142.46	148.88	37.46	16.05
Health	11,141	10,091	8,043	4,532	6.18	79.71	12,267	3,411	121.57	152.52	27.80	3.82
SSW	5,573	5,103	3,945	2,148	2.93	77.30	5,780	1,974	113.25	146.51	34.15	2.21
HCS	3,520	4,347	4,150	2,751	3.75	95.47	4,977	2,586	114.48	119.92	51.96	2.90
RCRA	1,968	2,036	1,763	975	1.33	86.59	1,834	1,198	90.06	104.02	65.33	1.34
FE	24,713	26,386	26,517	12,473	17.02	100.50	27,930	9,022	105.85	105.33	32.30	10.10
AFL	9,948	9,872	8,924	5,359	7.31	90.40	11,349	5,433	114.97	127.18	47.87	6.08
IES	2,381	2,569	2,153	1,137	1.55	83.83	2,723	954	106.01	126.46	35.04	1.07
TC	47,830	40,445	31,668	16,138	22.02	78.30	55,209	27,665	136.50	174.34	50.11	30.98
Total	1,79,668	1,73,451	1,51,071	73,272	100.00	87.10	2,11,687	89,307	122.04	140.12	42.19	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 May, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to May 2020, the maximum share of spending went to social infrastructure (44.3 percent) followed by physical infrastructure (41.1 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 May, 2020:

Table 4: Revenue Collection Position

(In Crore Taka)

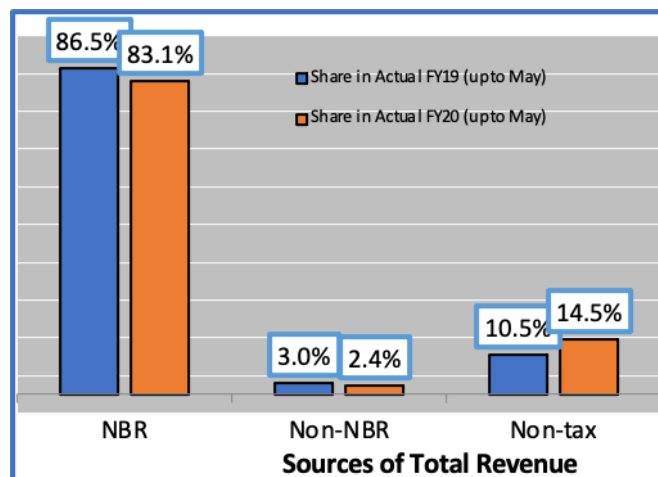
	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual (May)	Actual FY19 (Up to May)	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)	Actual (up to May) as percentage of Budget FY20
Tax Revenue (a+b)	3,05,927	2,89,600	2,25,959	21,086	1,99,581	3,40,100	12,896	1,92,536	56.6
a. NBR	2,96,200	2,80,000	2,18,618	20,471	1,92,860	3,25,600	12,805	1,87,182	57.5
a.1 Income	1,00,719	95,167	67,296	5,710	56,368	1,13,912	3,052	64,172	56.3
a.2 VAT	1,10,553	1,04,797	85,011	8,212	75,496	1,23,068	5,499	70,069	56.9
a.3 Import	32,554	31,393	24,282	4,090	35,465	36,498	2,736	29,846	81.8
a.4 Export duty	36	46	115	2,251	22,163	54	1,505	21,522	40206.0
a.5 Excise	2,090	1,976	2,339	1	114	2,239	0	1	0.0
a.6 Supplementary Duty	48,766	45,219	38,426	103	2,224	48,153	0	653	1.4
a.7 Other Taxes	1,482	1,402	1,150	104	1,030	1,677	14	918	54.7
b. Non-NBR	9,727	9,600	7,341	614	6,720	14,500	91	5,354	36.9
c. Non-tax Revenue	33,354	27,006	25,921	2,589	23,376	37,707	3,322	32,672	86.6
Total Revenue (a + b + c)	3,39,281	3,16,606	2,51,880	23,674	2,22,956	3,77,807	16,218	2,25,208	59.6
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.83	7.85	11.78	0.45	6.67	-
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.91	0.93	8.77	13.09	0.56	7.80	-

- **Total revenue** collection in FY19 was 9.9 percent of GDP and 79.6 percent of the revised budget target.
- Up to May 2020, total revenue collection for FY20 decreased by 3.53 percent compared to the corresponding period of the previous fiscal year (FY19) and achievement as to annual target is 59.6 percent.
- 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 69.4 percent higher than the actual collection in FY19.

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

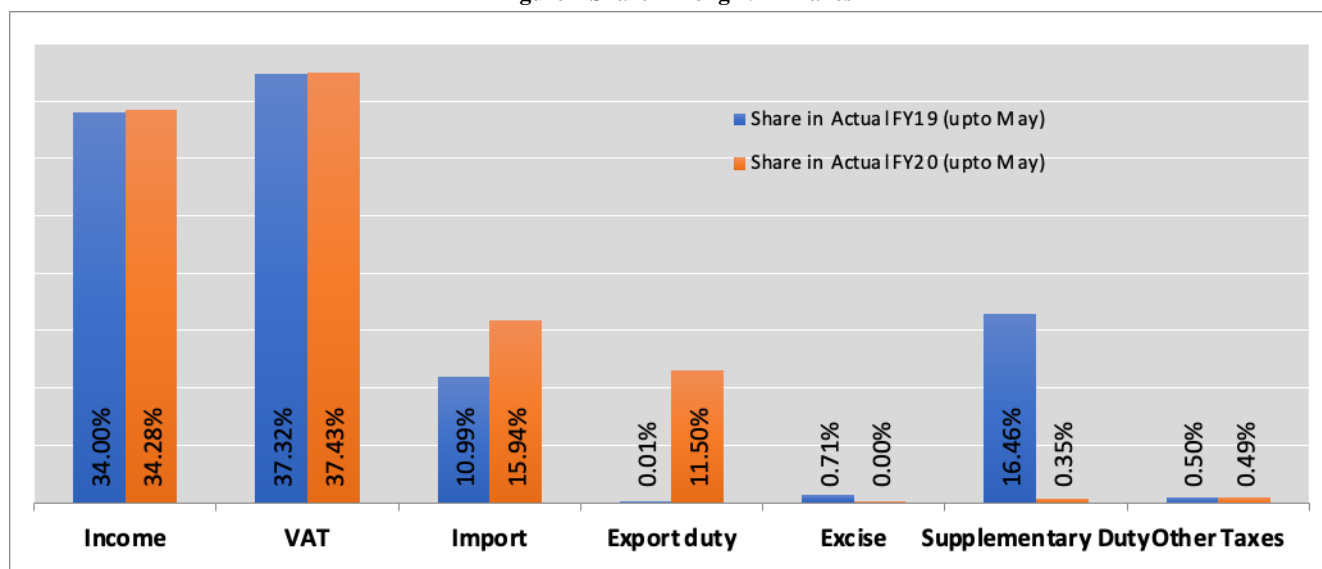
- Major share of the government revenue comes from NBR sources (83.1 percent up to May 2020).
- Growth rates of NBR and Non-NBR tax revenue are -3.0 percent and -25.5 percent respectively. On the other hand, non-tax revenue collection grew by 39.7 percent compared to the corresponding period of the previous fiscal year (FY19).
- For tax and non-tax revenue, achievements as to the annual target were 56.6 and 86.6 percent respectively.

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 70.4 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, 34.3 percent from income tax, 37.3 percent was collected from VAT, 15.9 percent from

import duty, 0.35 percent from supplementary 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			Accounts 2018-19	Year: 2019-20			Accounts 2018-19 up to May	Accounts 2019-20 up to May
	Budget	Revised	Accounts May		Budget	Revised Budget	Accounts May		
Revenues	3392941019	3166124826	236741080	2229584110	3778110283	3480693999	162381448	2518811134	2268095422
Tax Revenue	3059284692	2895995263	210855867	1995825895	3401037341	3130701013	129163529	2259596831	1941365301
Non-Tax Revenue	333680327	270129563	25885213	233758215	377099822	350015486	33217919	259214303	326730121
Foreign Grants	40509840	37871400	0	2960991	41684840	34540500	6475516	16774541	8034039
Revenue and Foreign Grants	3433450859	3203996226	236741080	2232545101	3819795123	3515234499	168856964	2535585675	2276129461
Operating Expenditure	2824151811	2667273046	301089046	1926452282	3102625609	2952799907	201200865	2381481282	2009921216
Net Outlay for Food Account Operation	3653328	2823253	12200218	75530096	3083013	6542736	2294268	42334272	72702659
Loans & Advances (Net)	21238874	20822131	(1872382)	(13801963)	9374788	32938158	1040559	(17077850)	(39311515)
Development Expenditure	0	0	0	0	0	0	0	0	0
Development Program financed from Revenue Budget	1796694130	1734494665	186632838	732717878	2116826011	2023487833	99290009	1510553536	893072554
Non-ADP Project	3271500	2985905	138057	1227180	14627000	18329414	2277205	1840007	10146252
Annual Development Programme	43646300	41426300	0	0	53148200	48464792	745931	27947936	25281788
Non-ADP FFW and Transfer	1730000500	1670000008	185074773	726371520	2027210004	1929210000	94971791	1472873902	852304230
Total Expenditure	4645738143	4425413095	498049720	2720898293	21840807	27483627	1295082	7891691	5340285
Overall Balance (Including Grants)	-1212287284	-1221416869	-261308640	-488353192	5231909421	5015768634	303825701	3917291240	2936384914
Overall Balance (Excluding Grants)	-1252797124	-1259288269	-261308640	-491314183	-1453799138	-1535074635	-141444253	-1398480106	-668289492
(In percent of GDP 2005-06 base) (Including grants)	-4.77	-4.80	-1.03	-1.92	-4.89	-5.20	-0.47	-5.43	-2.29
(In percent of GDP 2005-06 base) (Excluding grants)	-4.93	-4.95	-1.03	-1.93	-5.04	-5.32	-0.49	-5.50	-2.32

- In FY19, actual budget deficit (excluding grants) as percentage of GDP was 4.95 percent. Including grants it was 4.8 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;

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

- For FY20, actual overall balance up to May, 2020 (excluding grants) as percentage of GDP was -2.32 percent.

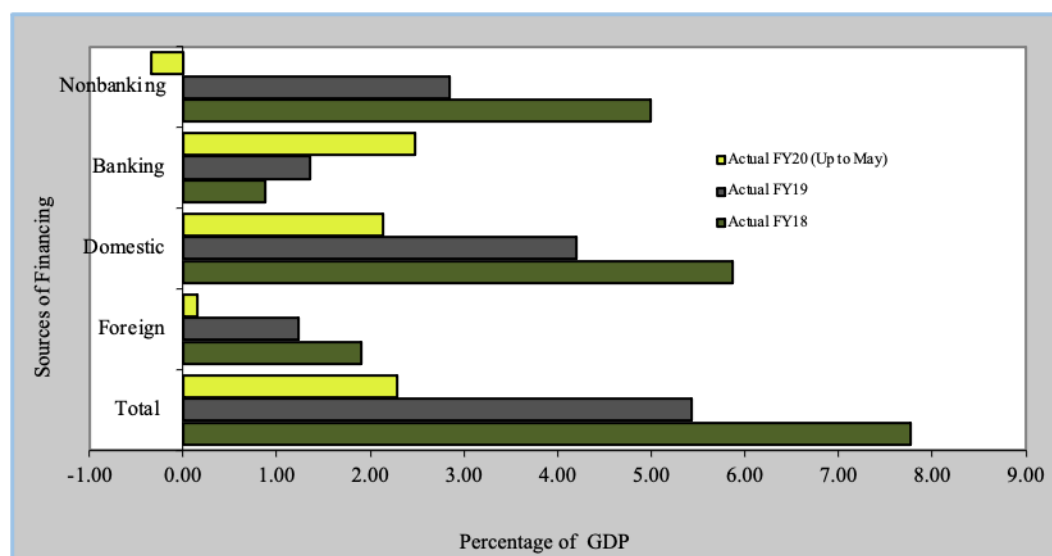
5.0 Financing

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

Table 6: Financing Budget deficit

Description	Fiscal Year: 2018-19				Fiscal Year: 2019-20			(In crore taka)	
	Budget	Revised	Accounts May	Accounts FY19	Budget	Revised Budget	Accounts May	Accounts FY19 up to May	Accounts FY20 up to May
1.0 Foreign Borrowing-Net	50,016	43,397	-197	31,289	63,848	52,709	4,420	1,409	-24
1.1 Foreign Borrowing	60,585	53,883	455	44,790	75,390	63,659	5,433	10,779	11,515
1.2 Amortization	-10,569	-10,486	-652	-13,501	-11,542	-10,950	-1,013	-9,370	-11,538
2.0 Domestic Borrowing	71,226	78,745	26,127	1,06,881	77,363	97,345	9,077	26,368	39,457
2.1 Borrowing from Banking System (Net)	42,029	30,895	19,296	34,587	47,364	82,421	8,539	6,867	105,882
2.1.1 Long-Term Debt (Net)	23,965	21,117	2,300	21,129	28,094	59,986	9,380	13,139	51,955
2.1.2 Short-Term Debt (Net)	18,064	9,778	16,996	13,459	19,270	22,435	-841	-6,272	53,928
2.2 Non-Bank Borrowing (Net)	29,197	47,850	6,830	72,293	30,000	14,924	538	19,501	-66,426
2.2.1 National Savings Schemes (Net)	26,197	45,000	3,247	50,425	27,000	11,924	453	43,623	21,351
2.2.2 Others	3,000	2,850	3,584	21,869	3,000	3,000	85	-24,121	-87,776
Total - Financing :	1,21,242	1,22,142	25,929	1,38,170	1,41,211	1,50,054	13,496	27,777	39,433
GDP	25,42,483	25,42,483	0	0	28,85,900	28,85,900	28,85,900	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 May 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 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)
General Public Services	72,558	56,761	3,186	22,672	25,029	83,468	2,825	24,984
LGRD	4,515	4,800	527	4,234	5,145	5,259	522	3,488
Defence	27,932	29,374	2,572	22,016	29,951	30,622	1,504	24,506
Public Order and safety	23,575	23,988	3,374	18,392	23,184	23,396	2,120	16,908
Education & technology	38,615	39,414	6,422	35,203	37,543	41,223	3,402	33,969
Health	12,242	12,249	1,435	8,537	10,637	13,465	1,172	8,859
Social Security and Welfare	21,583	21,533	2,113	10,199	19,978	23,678	1,038	12,458
Housing	1,443	1,798	152	1,315	1,870	1,626	94	835
Recreation, Culture and Religious Affairs	2,373	2,531	500	2,219	2,690	2,557	267	2,059
Fuel and Energy	208	117	2,763	9,748	10,671	120	1,092	7,831
Agriculture	16,313	15,484	2,146	11,422	14,678	17,004	1,776	11,017
Industrial & Economic Services	1,084	1,191	108	919	1,117	1,168	82	903
Transport and Communication	8,632	8,742	744	5,523	6,167	9,612	564	6,116
Interest	51,340	48,745	4,068	40,248	49,497	57,070	3,661	47,058
Total – Operating Revenue Expenditure	282,414	266,727	30,109	192,645	238,156	310,268	20,120	200,992

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 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)	Actual FY20 (up to May) as % Budget FY20
Sub-total = GPS	72,558	56,761	3,186	22,672	25,029	83,468	2,825	24,984	29.9
Office of the President	23	23	3	20	21	24	2	18	72.9
Parliament	298	298	27	168	225	327	18	184	56.3
Prime Minister's Office	487	620	66	388	548	564	406	759	134.5
Cabinet Division	74	79	8	56	67	174	11	63	36.5
Election Commission	1,685	2,322	106	1,382	1,694	779	38	358	45.9
Ministry of Public Administration	2,177	2,347	276	1,611	1,947	2,469	216	1,491	60.4

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)	Actual FY20 (up to May) as % Budget FY20
Public Service Commission	47	61	9	53	60	68	3	48	71.6
Finance Division	63,794	46,840	2,387	16,652	17,606	74,512	1,928	20,058	26.9
Internal Resources Division	2,037	2,031	165	992	1,255	2,301	101	907	39.4
Financial Institutions Division	279	249	3	143	195	139	5	74	53.1
Economic Relations Division	244	249	7	52	84	244	4	47	19.3
Planning Division/2	73	77	8	61	67	88	7	66	74.8
Implementation, Monitoring and Evaluation Division	37	41	8	28	38	54	5	23	43.3
Statistics and Informatics Division	182	189	23	134	151	225	17	139	61.9
Ministry of Foreign Affairs	1,120	1,336	90	932	1,071	1,499	64	748	49.9
Sub-total = LGRD	4,515	4,800	527	4,234	5,145	5,259	522	3,488	66.3
Local Government Division		3,936	424	3,719	4,283	4,322	493	2,954	68.3
Rural Development and Co-operatives Division	3,682	514	95	484	521	584	23	500	85.6
Ministry of Chittagong Hill Tracts Affairs	320	343	8	31	342	353	6	33	9.5
Sub-total = Defence	27,932	29,374	2,572	22,016	29,951	30,622	1,504	24,506	80.0
Ministry of Defence - Defence Services	26,750	28,140	2,351	20,925	28,467	29,285	1,412	23,482	80.2
Ministry of Defence - Others Services	1,147	1,200	217	1,067	1,450	1,298	90	1,005	77.4
Armed Forces Division	35	34	4	24	34	38	2	20	51.6
Sub-total=POS	23,575	23,988	3,374	18,392	23,184	23,396	2,120	16,908	72.3
Supreme Court	180	214	22	157	196	195	14	136	69.4
Law and Justice Division	1,040	1,104	158	930	1,040	1,196	106	857	71.6
Public Security Division	20,148	20,515	2,941	15,788	20,070	19,756	1,826	14,428	73.0
Legislative and Parliamentary Affairs Division	35	37	4	24	30	29	4	24	83.7
Anti Corruption Commission	89	100	16	84	96	110	6	84	76.1
Security Services Division	2,083	2,018	233	1,408	1,753	2,109	163	1,379	65.4
Sub-total = Edu	38,615	39,414	6,422	35,203	37,543	41,223	3,402	33,969	82.4
Ministry of Primary and Mass Education	14,154	14,094	2,394	13,025	13,580	14,771	1,581	12,537	84.9
Secondary and Higher Education Division	18,874	19,708	3,240	17,373	18,736	19,696	1,254	16,533	83.9
Ministry of Science and Technology	480	491	19	379	486	530	56	495	93.3
Information and Communication Technology Division	213	287	6	99	258	285	85	216	75.8
Technical and Madrasah Education Division	4,894	4,834	763	4,327	4,482	5,940	427	4,189	70.5
Sub-total = Health	12,242	12,249	1,435	8,537	10,637	13,465	1,172	8,859	65.8

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)	Actual FY20 (up to May) as % Budget FY20
Health Services Division	9,118	9,003	1,002	6,183	7,977	10,008	870	6,393	63.9
Medical Education and Family Welfare Division	3,124	3,246	433	2,354	2,660	3,458	302	2,466	71.3
Sub-total = SSW	21,583	21,533	2,113	10,199	19,978	23,678	1,038	12,458	52.6
Ministry of Social Welfare	5,339	5,338	136	3,901	5,253	6,555	372	6,014	91.7
Ministry of Women and Children Affairs	2,980	2,948	178	491	2,903	3,101	71	759	24.5
Ministry of Food	3,392	3,386	2	32	3,092	3,614	1	29	0.8
Ministry of Disaster Management and Relief	6,162	6,238	1,038	2,638	5,459	6,419	147	2,060	32.1
Ministry of Liberation Affairs	3,711	3,623	759	3,137	3,270	3,989	448	3,596	90.2
Sub-total = HCS	1,443	1,798	152	1,315	1,870	1,626	94	835	51.4
Ministry of Housing and Public Works	1,443	1,798	152	1,315	1,870	1,626	94	835	51.4
Sub-total = RCRA	2,373	2,531	500	2,219	2,690	2,557	267	2,059	80.5
Ministry of Information	643	678	155	544	696	704	62	553	78.6
Ministry of Cultural Affairs	290	324	31	244	310	315	60	261	82.9
Ministry of Religious Affairs	247	330	4	468	535	263	34	187	70.9
Ministry of Youth and Sports	1,193	1,199	310	964	1,149	1,274	110	1,058	83.0
Sub-total = FE	208	117	2,763	9,748	10,671	120	1,092	7,831	6,537.0
Energy and Mineral Resources Division	165	81	1,506	2,539	2,575	70	5	1,540	2,209.5
Power Division	43	36	1,256	7,209	8,096	50	1,087	6,292	12,553.0
Sub-total = Agr	16,313	15,484	2,146	11,422	14,678	17,004	1,776	11,017	64.8
Ministry of Agriculture/3	11,951	10,882	1,791	8,171	10,400	12,119	1,072	7,354	60.7
Ministry of Fisheries and Livestock	984	1,006	129	829	962	1,297	113	825	63.6
Ministry of Environment and Forest	789	820	63	557	640	820	49	372	45.4
Ministry of Land	1,101	1,115	159	841	1,022	1,092	99	812	74.4
Ministry of Water Resources	1,487	1,661	5	1,024	1,653	1,676	443	1,654	98.7
Sub-total = IES	1,084	1,191	108	919	1,117	1,168	82	903	77.4
Ministry of Commerce	209	210	13	149	185	219	22	141	64.4
Ministry of Labour and Employment	111	108	13	93	105	115	8	73	63.6
Ministry of Industries	293	385	24	284	380	338	3	320	94.6
Ministry of Expatriates' Welfare and Overseas Employment	287	295	41	231	257	296	23	214	72.3
Ministry of Textiles and Jute	185	193	17	162	189	199	26	155	77.8
Sub-total = TC	8,632	8,742	744	5,523	6,167	9,612	564	6,116	63.6

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)	Actual FY20 (up to May) as % Budget FY20
Road Transport and Highways Division	3,563	3,683	633	3,444	3,811	4,110	291	2,210	53.8
Ministry of Railways	3,387	3,383	1	542	543	3,664	180	2,341	63.9
Ministry of Shipping	632	630	9	468	620	719	5	618	85.9
Ministry of Civil Aviation and Tourism	47	50	1	38	48	51	1	28	54.9
Posts and Telecommunications Division	1,002	994	100	981	1,096	1,064	88	917	86.2
Bridges Division	2	2	0	50	50	3	0	2	74.7
Sub-total = Interest	51,340	48,745	4,068	40,248	49,497	57,070	3,661	47,058	82.5
Domestic	48,377	45,278	3,819	36,973	46,051	52,797	3,283	42,901	81.3
Foreign	2,963	3,467	249	3,275	3,446	4,273	378	4,158	97.3
Total Operating Revenue Expenditure	282,414	266,727	30,109	192,645	238,156	310,268	20,120	200,992	64.8

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to May)	Budget FY20	Actual FY20 (Up to May)	Actual FY19 (Up to May) as % of Budget FY19	Actual FY20 (upto May) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,400	51,243	60,109	50,341	87.6	83.7
Pay of Officers	7,679	7,659	7,290	6,683	8,254	7,078	87.0	85.7
Pay of Establishment	23,046	22,751	21,318	20,920	23,755	19,862	90.8	83.6
Allowances	27,799	27,584	24,792	23,640	28,100	23,401	85.0	83.3
Goods and Services	29,995	31,632	28,586	20,059	31,828	18,959	66.9	59.6
Supplies and Services	21,443	22,569	19,331	14,031	23,759	13,762	65.4	57.9
Repairs Maintenance and Rehabilitation	8,552	9,063	9,255	6,028	8,069	5,197	70.5	64.4
Interest Payments	51,338	48,742	49,497	40,248	57,068	47,058	78.4	82.5
Domestic	48,375	45,275	46,051	36,973	52,795	42,901	76.4	81.3
Foreign	2,963	3,467	3,446	3,275	4,273	4,158	110.5	97.3
Subsidies and Incentives and Current Transfers	107,003	107,239	86,363	68,198	124,252	73,580	63.7	59.2
Subsidies and Incentives	33,205	30,901	26,369	19,774	33,457	19,532	59.6	58.4
Grants in Aid	45,173	47,205	43,804	34,800	50,699	37,729	77.0	74.4

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to May)	Budget FY20	Actual FY20 (Up to May)	Actual FY19 (Up to May) as % of Budget FY19	Actual FY20 (upto May) as % of Budget FY20
Pensions and Gratuities	26,047	26,527	15,012	12,854	27,118	14,276	49.4	52.6
Others	2,578	2,607	1,178	770	2,593	327	29.8	12.6
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	179,748	277,935	189,938	71.4	68.3
Acquisition of Assets and Works (B)	14,785	16,987	20,160	12,798	17,846	10,805	86.6	60.5
Acquisition of Assets	13,786	15,270	18,839	11,605	16,716	10,335	84.2	61.8
Acquisition of Land	999	1,717	1,321	1,193	1,130	470	119.5	41.6
Total - Augmented Operating Recurrent Expenditure (A+B):	266,452	264,732	238,005	192,546	295,781	200,743	72.3	67.9
Investments in Shares and Equities (C)	15,962	1,994	143	100	14,482	249	0.6	1.7
Share Capital	15,962	1,994	143	100	14,482	249	0.6	1.7
Total - Operating Capital Expenditure (B+C)	30,747	18,981	20,302	12,897	32,328	11,054	41.9	34.2
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	282,415	266,726	238,148	192,645	310,263	200,992	68.2	64.8

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 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)	Actual FY19 (up to May) as % of Revised Budget FY19	Actual FY20 (up to May) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	1,039.2	3,390.3	7,977.8	13,004.6	238.0	4,804.6	31.36	36.95
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	348.7	1,482.9	2,004.8	2,964.3	109.5	763.3	67.49	25.75
Cabinet Division	72.8	75.9	3.3	12.2	14.7	67.0	0.0	7.9	16.04	11.81
Election Commission	210.0	2,020.2	592.3	1,493.2	1,585.4	1,141.2	4.6	1,153.5	73.91	101.07

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)	Actual FY19 (up to May) as % of Revised Budget FY19	Actual FY20 (up to May) as % Budget FY20
Ministry of Public Administration	287.0	251.6	6.6	79.9	198.8	394.0	6.9	117.1	31.76	29.72
Public Service Commission	30.3	63.6	0.0	0.0	21.7	34.4	0.1	7.6	0.02	22.17
Finance Division	3,446.4	2,889.9	7.6	41.8	1,635.9	3,326.4	3.0	1,073.1	1.45	32.26
Internal Resources Division (IRD)	389.4	288.4	51.5	59.9	117.9	597.8	0.2	10.0	20.76	1.67
Financial Institutions Division	2,183.1	1,828.5	0.0	5.0	1,559.2	2,902.6	74.6	1,531.2	0.28	52.75
Economic Relations Division	34.9	37.0	0.7	3.3	34.5	66.1	1.0	38.6	8.88	58.45
Planning Division/2	1,306.3	436.2	8.2	93.4	171.6	1,143.3	9.6	29.0	21.42	2.54
Implementation Monitoring and Evaluation Division	98.0	104.5	7.1	16.8	101.5	95.2	0.8	2.4	16.10	2.56
Statistics and Informatics Division	417.0	551.8	11.4	46.7	469.8	150.0	26.6	52.7	8.47	35.15
Ministry of Foreign Affairs	129.2	66.3	1.6	55.2	61.8	121.5	1.1	18.1	83.26	14.88
Sub-total = LGRD	28,151.3	29,522.4	3,276.3	13,748.3	26,345.5	32,626.8	2,743.1	17,263.0	46.57	52.91
Local Government Division	25,467.2	26,759.5	2,590.1	11,753.2	23,690.4	29,920.7	2,697.6	15,722.3	43.92	52.55
Rural Development and Co-operatives Division	1,695.1	1,745.3	515.9	1,465.9	1,686.8	1,864.8	45.6	1,076.7	83.99	57.74
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	170.3	529.3	968.2	841.3	0.0	463.9	52.01	55.14
Sub-total = Defence	1,152.5	1,327.3	3.5	21.3	38.1	1,479.9	0.6	9.7	1.60	0.66
Ministry of Defence - Defence Services	1,152.5	1,327.3	3.5	21.3	38.1	1,479.9	0.6	9.7	1.60	0.66
Sub-total=POS	3,018.3	4,080.1	267.0	1,132.6	3,844.6	4,241.3	70.6	652.7	27.76	15.39
Law and Justice Division	480.7	472.2	26.7	210.8	325.7	453.5	10.6	106.2	44.65	23.42
Public Security Division	1,257.6	1,578.5	194.3	663.3	1,528.4	2,166.5	40.6	360.7	42.02	16.65
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	0.1	9.1	18.2	30.2	0.0	2.1	39.87	6.81
Security Services Division	1,251.3	2,006.3	45.9	249.4	1,972.2	1,584.8	19.4	182.7	12.43	11.53
Sub-total = Edu	29,321.1	26,860.6	1,793.7	9,468.1	25,701.4	38,264.6	2,580.0	14,334.2	35.25	37.46
Ministry of Primary and Mass Education	8,312.0	6,427.4	460.0	3,283.6	6,337.4	9,270.0	1,099.0	3,723.4	51.09	40.17
Secondary and Higher Education Division	6,014.2	6,159.4	633.7	2,514.1	5,723.3	9,927.7	1,240.8	5,993.6	40.82	60.37
Ministry of Science and Technology	11,720.4	11,900.4	602.6	2,941.5	11,904.0	15,908.5	17.1	3,426.0	24.72	21.54
Information and Communication Technology Division	2,468.2	1,450.2	62.6	545.7	992.7	1,645.3	8.3	533.1	37.63	32.40
Technical and Madrasah Education Division	806.4	923.2	34.9	183.2	743.9	1,513.2	214.8	658.1	19.84	43.49
Sub-total = Health	11,140.6	10,090.7	767.5	4,531.8	8,042.8	12,266.8	498.6	3,410.6	44.91	27.80
Health Services Division	9,040.6	8,266.1	649.7	3,908.0	6,718.4	9,936.8	388.4	2,945.8	47.28	29.65

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)	Actual FY19 (up to May) as % of Revised Budget FY19	Actual FY20 (up to May) as % Budget FY20
Medical Education and Family Welfare Division	2,100.0	1,824.6	117.8	623.9	1,324.4	2,330.0	110.3	464.8	34.19	19.95
Sub-total = SSW	5,573.5	5,103.5	526.7	2,147.6	3,944.8	5,779.7	204.3	1,973.7	42.08	34.15
Ministry of Social Welfare	254.0	245.1	30.3	115.4	217.5	326.0	14.6	129.9	47.07	39.85
Ministry of Women and Children Affairs	509.0	509.6	60.9	264.2	427.5	647.8	36.4	286.5	51.84	44.22
Ministry of Food	764.7	645.1	9.4	107.5	618.1	888.8	0.1	151.6	16.67	17.06
Ministry of Disaster Management and Relief	3,495.8	3,478.9	404.7	1,541.7	2,465.1	3,452.8	135.7	1,296.6	44.32	37.55
Ministry of Liberation Affairs	550.0	224.8	21.5	118.8	216.6	464.3	17.6	109.0	52.87	23.48
Sub-total = HCS	3,519.7	4,347.3	1,046.9	2,750.7	4,150.4	4,977.0	371.7	2,586.1	63.27	51.96
Ministry of Housing and Public Works	3,519.7	4,347.3	1,046.9	2,750.7	4,150.4	4,977.0	371.7	2,586.1	63.27	51.96
Sub-total = RCRA	1,968.1	2,036.4	265.4	974.6	1,763.2	1,834.1	294.5	1,198.2	47.86	65.33
Ministry of Information	522.1	250.4	11.1	132.5	212.5	285.3	8.2	95.4	52.94	33.45
Ministry of Cultural Affairs	220.0	301.3	6.4	182.5	294.7	260.2	6.6	85.5	60.57	32.86
Ministry of Religious Affairs	921.4	1,164.7	220.0	474.6	946.7	1,074.5	279.3	941.3	40.75	87.61
Ministry of Youth and Sports	304.6	319.9	27.8	184.9	309.3	214.2	0.4	76.0	57.79	35.50
Sub-total = FE	24,712.6	26,385.5	3,546.0	12,472.9	26,517.5	27,930.3	94.0	9,022.2	47.27	32.30
Energy and Mineral Resources Division	1,819.9	2,209.1	123.9	388.8	2,163.3	1,915.9	0.0	491.3	17.60	25.65
Power Division	22,892.7	24,176.4	3,422.0	12,084.0	24,354.1	26,014.4	94.0	8,530.8	49.98	32.79
Sub-total = Agr	9,947.8	9,871.9	1,413.5	5,358.6	8,924.1	11,349.3	1,102.2	5,433.1	54.28	47.87
Ministry of Agriculture/3	1,959.2	1,906.8	177.0	1,000.6	1,773.9	1,931.4	104.1	842.0	52.48	43.60
Ministry of Fisheries and Livestock	883.7	776.1	114.6	388.7	699.4	1,634.9	81.8	388.2	50.08	23.75
Ministry of Environment and Forest	481.4	520.1	44.4	113.2	180.4	676.0	6.2	49.1	21.76	7.26
Ministry of Land	1,017.6	650.6	68.6	171.8	370.3	849.4	34.9	149.0	26.40	17.54
Ministry of Water Resources	5,606.0	6,018.3	1,008.9	3,684.3	5,900.0	6,257.6	875.2	4,004.8	61.22	64.00
Sub-total = IES	2,380.6	2,568.7	147.3	1,137.2	2,153.5	2,723.2	29.7	954.3	44.27	35.04
Ministry of Commerce	346.8	275.4	0.3	87.8	255.4	412.5	0.3	21.7	31.89	5.26
Ministry of Labour and Employment	115.7	163.2	6.1	54.0	111.1	198.2	2.2	54.8	33.10	27.63
Ministry of Industries	1,058.6	1,087.3	68.5	647.9	1,028.9	1,217.6	11.2	622.4	59.59	51.12
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	30.5	136.3	232.6	295.0	11.1	97.9	45.29	33.18
Ministry of Textiles and Jute	552.0	742.0	41.9	211.2	525.4	600.0	5.0	157.6	28.46	26.26
Sub-total = GPS	47,830.5	40,445.2	4,570.3	16,137.8	31,667.6	55,208.9	1,701.7	27,665.0	39.90	50.11

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)	Actual FY19 (up to May) as % of Revised Budget FY19	Actual FY20 (up to May) as % Budget FY20
Road Transport and Highways Division	20,817.4	19,802.6	2,269.3	8,965.8	19,706.6	25,163.4	1,531.4	12,740.7	45.28	50.63
Ministry of Railways	11,154.7	7,847.5	0.0	198.3	198.3	12,598.6	95.8	7,370.5	2.53	58.50
Ministry of Shipping	2,904.6	3,584.7	433.8	1,919.6	3,537.0	3,113.4	16.8	1,517.7	53.55	48.75
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	527.4	657.4	951.3	3,374.6	0.0	238.0	64.39	7.05
Posts and Telecommunications Division	2,380.6	1,845.6	299.6	851.2	1,007.9	2,396.8	57.7	772.6	46.12	32.23
Bridges Division	9,112.2	6,343.8	1,040.3	3,545.5	6,266.3	8,562.0	0.0	5,025.6	55.89	58.70
Total Development Revenue Expenditure	179,668.4	173,451.5	18,663.3	73,271.8	151,071.3	211,686.6	9,929.0	89,307.3	42.24	42.19

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY18	Fiscal Year 2018-19					Fiscal Year 2019-20		
		Budget FY19	Revised Budget FY19	Actual FY19 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)
Tax Revenue (a+b)	194,325.2	305,927.0	289,599.6	21,085.6	199,580.5	225,958.5	340,100.0	12,896.4	192,535.6
a. NBR	187,103.3	296,200.0	280,000.0	20,471.2	192,860.1	218,618.0	325,600.0	12,805.0	187,181.6
a.1 Income	59,031.4	100,718.6	95,167.4	5,709.8	56,368.1	67,295.8	113,911.5	3,052.0	64,172.0
a.2 VAT	68,221.3	110,553.1	104,796.6	8,211.5	75,496.5	85,010.9	123,067.7	5,498.6	70,069.1
a.3 Import	19,985.5	32,553.6	31,393.3	4,090.1	35,465.1	24,282.2	36,498.1	2,735.7	29,846.0
a.4 Export	30.6	36.0	46.0	2,251.4	22,162.6	114.6	53.5	1,504.8	21,522.3
a.4 Excise	2,116.5	2,090.1	1,976.3	1.1	113.9	2,338.5	2,239.4	0.0	1.0
a.5 Sup	36,508.9	48,766.2	45,218.8	103.3	2,224.2	38,426.1	48,153.2	0.0	653.3
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	104.0	1,029.7	1,149.8	1,676.7	13.9	917.9
b. Non-NBR	7,221.9	9,727.0	9,599.6	614.3	6,720.4	7,340.6	14,500.0	91.4	5,354.0
b.1 Narcotics & Liquor	78.0	102.3	98.0	5.6	65.5	76.2	109.0	2.9	63.1
b.2 Vehicles	1,480.1	1,429.7	1,430.0	147.4	1,544.6	1,677.4	1,432.7	2.4	1,360.4
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	59.4	574.5	665.1	1,400.0	5.2	547.5
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	324.1	3,886.0	4,199.4	11,047.0	23.8	2,815.2
b.5 Surcharge	611.0	493.1	490.6	77.8	649.8	722.5	511.3	57.0	567.7
c. Non-tax Revenue	22,229.2	33,353.6	27,006.0	2,588.5	23,375.8	25,921.4	37,707.3	3,321.6	32,672.4

		Fiscal Year 2018-19					Fiscal Year 2019-20		
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (May)	Actual FY19 (Up to May)	Actual FY19	Budget FY20	Actual FY20 (May)	Actual FY20 (up to May)
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	193.1	2,459.5	2,653.9	3,496.9	123.7	2,330.5
c.2 Interest	1,991.2	5,460.2	5,138.4	94.2	1,366.0	1,513.0	8,316.9	9.2	1,754.2
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	229.3	2,585.3	2,796.3	8,886.7	13.4	2,198.6
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	63.2	625.6	688.7	288.9	35.5	551.5
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	903.3	3,410.5	3,963.8	7,273.9	69.5	2,769.6
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	66.3	514.3	563.4	630.3	34.5	385.4
c.7 Tolls and Levies	612.5	657.8	657.9	57.9	619.3	675.7	686.1	77.1	615.9
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	57.3	849.1	902.6	2,614.3	26.9	1,193.9
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	912.3	10,737.4	11,906.0	5,260.7	2,931.0	20,744.9
c. 10 Capital Revenue	700.4	237.2	329.8	11.7	208.7	258.0	252.5	0.9	127.8
Total Revenue (a+b+c)	216,554.4	339,280.7	316,605.5	23,674.1	222,956.3	251,880.0	377,807.3	16,218.0	225,208.1
d. Tax-GDP Ratio (base 2005-06)	8.63	12.03	11.39	0.83	7.85	8.89	11.78	0.45	6.67
e.Revenue-GDP ratio (base 2005-06)	9.62	13.34	12.45	0.93	8.77	9.91	13.09	0.56	7.80

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 May /Actual FY19 up to May)*100	(Actual FY20 up to Ma)y / Budget FY20)*100
Tax Revenue (a+b)	94.7	150.5	117.4	89.7	96.5	56.6
a. NBR	94.5	148.9	116.3	86.8	97.1	57.5
a.1 Income	94.5	169.3	119.7	26.7	113.8	56.3
a.2 VAT	94.8	144.8	117.4	33.8	92.8	56.9
a.3 Import	96.4	150.3	116.3	9.6	84.2	81.8
a.4 Export	127.9	46.7	116.3	0.0	97.1	40206.0
a.4 Excise	94.6	95.8	113.3	0.9	0.9	0.0
a.5 Sup	92.7	125.3	106.5	15.3	29.4	1.4
a.6 Other Taxes	94.6	145.8	119.6	0.5	89.1	54.7
b. Non-NBR	98.7	197.5	151.0	2.9	79.7	36.9

	(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 May /Actual FY19 up to May)*100	(Actual FY20 up to May) / Budget FY20)*100
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	96.4	57.9
b.2 Vehicles	100.0	85.4	100.2	0.7	88.1	95.0
b.3 Land Revenue	100.0	210.5	99.9	0.3	95.3	39.1
b.4 Stamp Duty	98.1	263.1	178.8	1.7	72.4	25.5
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.5	139.6	10.3	139.8	86.6
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	94.8	66.6
c.2 Interest	94.1	549.7	161.9	0.6	128.4	21.1
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	85.0	24.7
c.4 Fines, Penalties and Forfeiture	92.3	42.0	52.0	0.3	88.2	190.9
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	81.2	38.1
c.6 Rents, Leases and Recoveries	77.1	111.9	129.3	0.2	74.9	61.1
c.7 Tolls and Levies	100.0	101.5	104.3	0.3	99.4	89.8
c.8 Non-Commercial Sales	78.5	289.7	142.9	0.4	140.6	45.7
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	193.2	394.3
c. 10 Capital Revenue	139.0	97.9	76.6	0.1	61.3	50.6
Total Revenue (a+b+c)	93.3	150.0	119.3	100.0	101.0	59.6

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

For Suggestions:

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