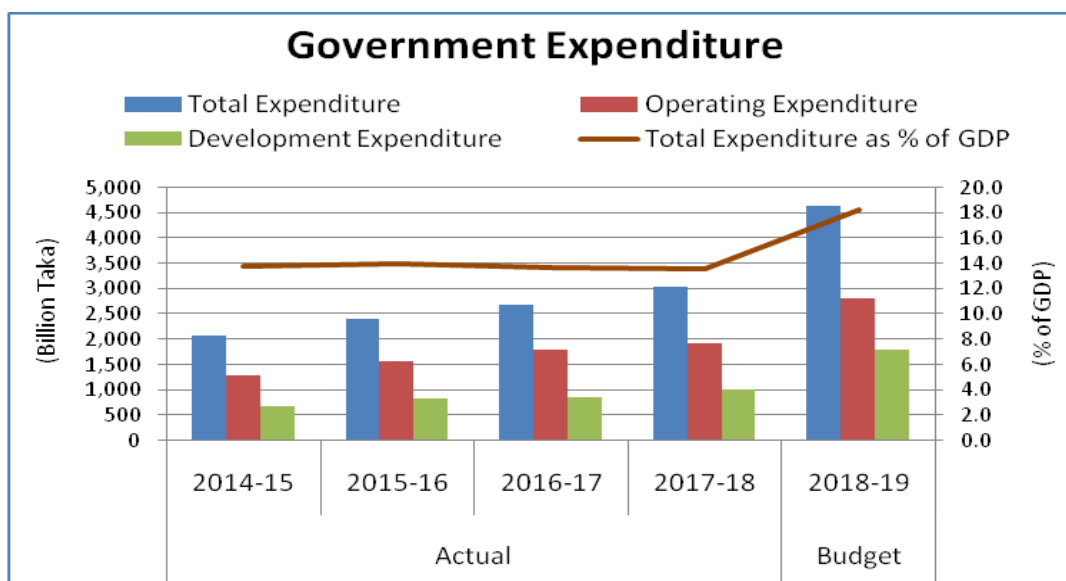




Monthly Report on Fiscal Position

April 2019
Fiscal Year 2018-19



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Executive Summary

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

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to April, 2019 in the current fiscal year (FY 19) is 61.5 percent of the operating budget estimates. Actual development expenditure during the same period is 30.83 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to April 2019, 58.8 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.5 Percent). Total NBR tax collection is 58.3 percent of the annual target. Regarding NTR (Non Tax Revenue), 62.5 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 April 2019, in current fiscal, overall balance (excluding grants) is -0.98 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 2017-18					Fiscal Year 2018-19					
	Budget FY18	Revised Budget FY18	Actual Expenditure FY18	Sector's Share in Actual Expenditure (%) FY18	Actual FY18 as % of Revised Budget	Budget FY19	Budget FY19 as % of Budget FY18	Budget as % of Revised Budget FY18	Budget as % of Actual FY18	Actual FY19 (up to April)	Actual (up to April) as % of Budget FY19
GPS	54,102	45,897	38,381	20.1	83.6	71,985	133.1	156.8	187.6	34,167	47.5
LGRD	3,910	4,499	4,093	2.1	91.0	4,515	115.5	100.4	110.3	3,707	82.1
Defense	25,076	25,486	21,107	11.0	82.8	27,932	111.4	109.6	132.3	19,444	69.6
POS	20,286	21,488	19,792	10.3	92.1	23,575	116.2	109.7	119.1	14,940	63.4
Edu	35,290	34,927	33,484	17.5	95.9	38,615	109.4	110.6	115.3	28,782	74.5
Health	11,131	11,314	10,174	5.3	89.9	12,242	110.0	108.2	120.3	7,102	58.0
SSW	19,787	17,818	14,974	7.8	84.0	21,582	109.1	121.1	144.1	8,116	37.6
Housing	1,164	1,272	1,233	0.6	96.9	1,443	124.0	113.4	117.1	1,163	80.6
RCRA	2,116	2,101	3,319	1.7	158.0	2,373	112.1	112.9	71.5	1,799	75.8
F&E	163	158	1,135	0.6	719.3	208	127.5	131.7	18.3	6,889	3317.0
Agri	15,403	12,591	11,559	6.0	91.8	16,313	105.9	129.6	141.1	9,276	56.9
IES	999	1,188	1,092	0.6	91.9	1,084	108.6	91.3	99.3	811	74.8
Trans	7,611	8,239	7,758	4.1	94.2	8,655	113.7	105.1	111.6	5,045	58.3
Interest payment	25,037	21,535	23,159	12.1	107.5	35,928	143.5	166.8	155.1	22,514	62.7
Total	222,074	208,512	191,259	100	91.7	266,452	120.0	127.8	139.3	163,755	61.5

Some of the noteworthy features are:

- For FY19, budget allocation was raised by 27.8 percent over the FY18 revised estimates and 20.0 percent over the original budget;
- Up to April 2019, 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 April 2019 amounts to 61.5 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 FY18	41.5	33.4	4.6	6.0	12.1	2.3
Sector Share in Budget FY19	46.3	29.4	3.3	6.1	13.5	1.3
Sector share in Actual expenditure FY19 (Up to April)	41.9	29.8	7.3	5.7	13.7	1.6

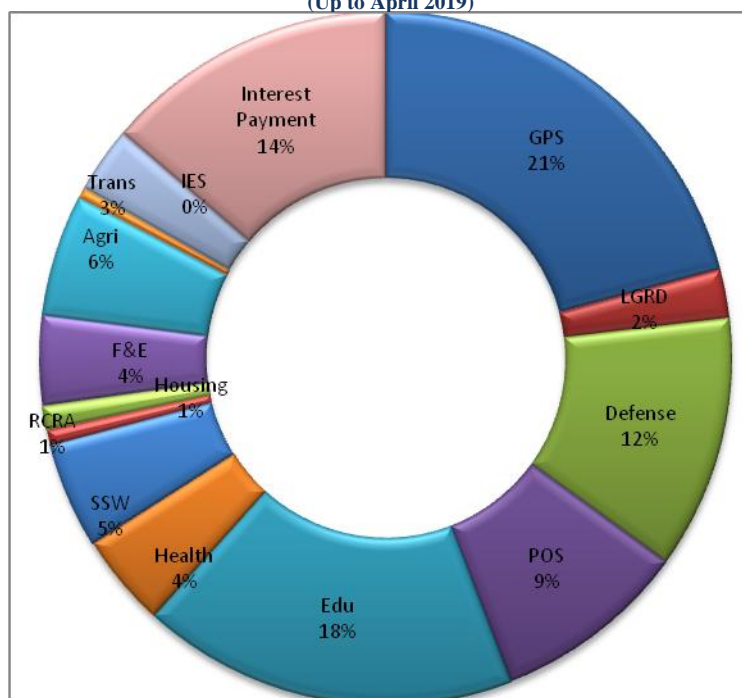
Note:

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 FY19, share of the administration sector has increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure in FY18;
- Till April 2019, among all categories expenditure on the administration sector was the highest.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY19 (Up to April 2019)



Total operating spending up to April, 2019 in the current fiscal year (FY19) is 61.5 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 General Public Service (21 percent) followed by Education (18 percent), Interest Payment (14 percent) and Defense (12 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to April 2019)

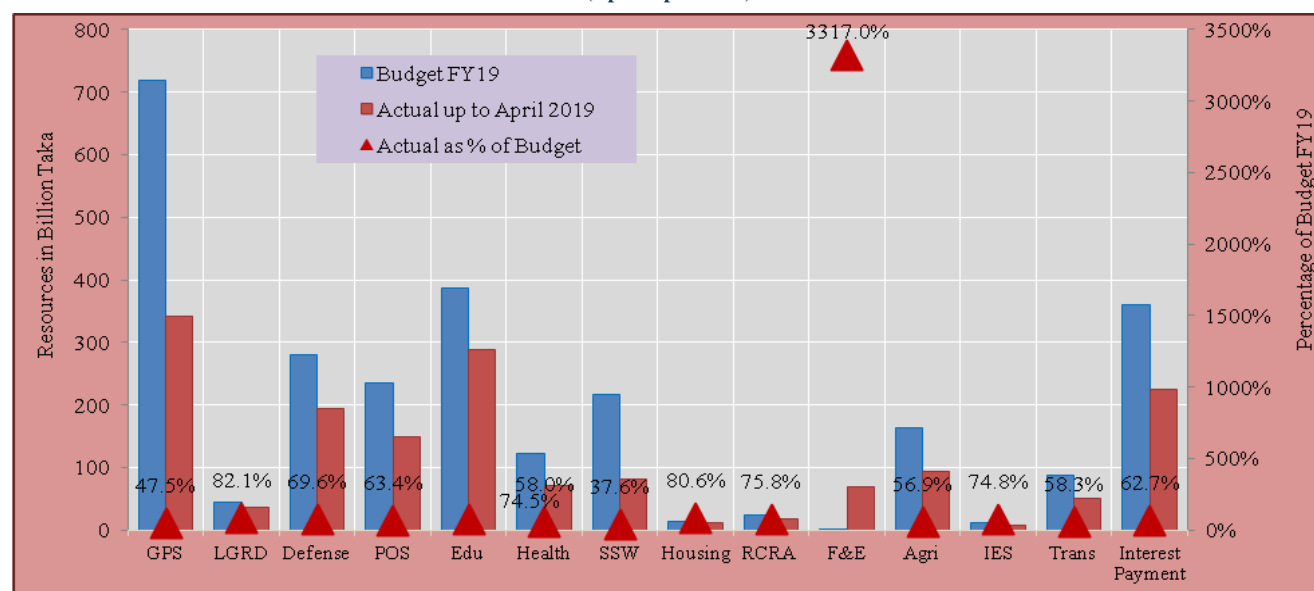


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (3317.0%), LGRD (82.1%), Housing (80.6%), RCRA (75.8%), Education (74.5%), and Industrial and Economic Services (74.8%) sectors have shown better performance apart from Interest Payment. A table containing detailed data is annexed as **Appendix 1**.

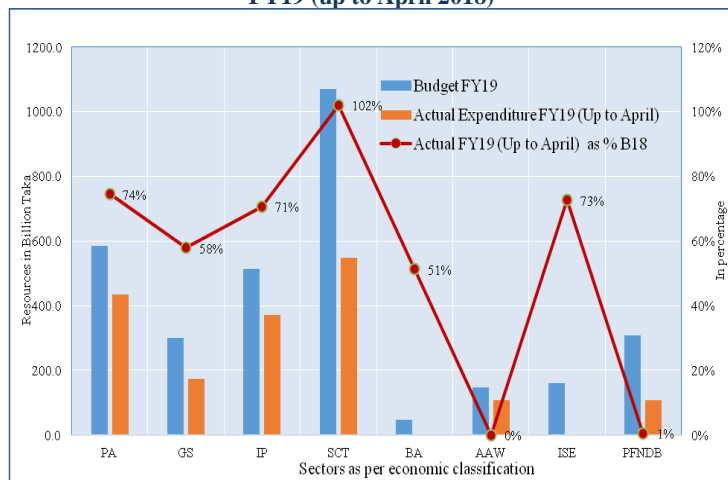
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY19), actual spending (operating) up to April 2019 is 61.5 percent of the budget estimate, which was 59.9 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

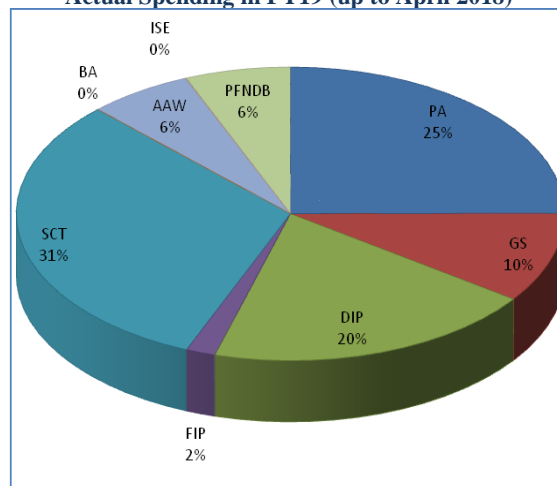
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), (Domestic & Foreign), Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Operating Budget (**PFNDB**). Status of actual spending up to April 2018 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 April 2018)**



**Figure 4: Share of Different Categories in Total
Actual Spending in FY19 (up to April 2018)**



Up to April 2019, utilization rate of total operating expenditure is 61.5 percent. For some categories, like subsidies and current transfer (102%), pay and allowances (74%), interest payment (71%), and Investment in share & equities (73%) the spending rate is higher than the overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/divisions for development spending are grouped under 13 broad sectors. Allocation and utilization pattern of **development expenditure**³ is shown in **Table 3**.

- Up to April 2019, actual expenditure is 30.83 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 29.9 percent of the budget;
- During this period, Housing (48.4 percent) sector made the highest utilization of allocated resources followed by Industries, Jute, Textiles, Commerce, Labor & Overseas (41.58 percent).
- Some of the sectors with large allocation like Transport and Communication, and General Public Services showed a less-than-average performance.

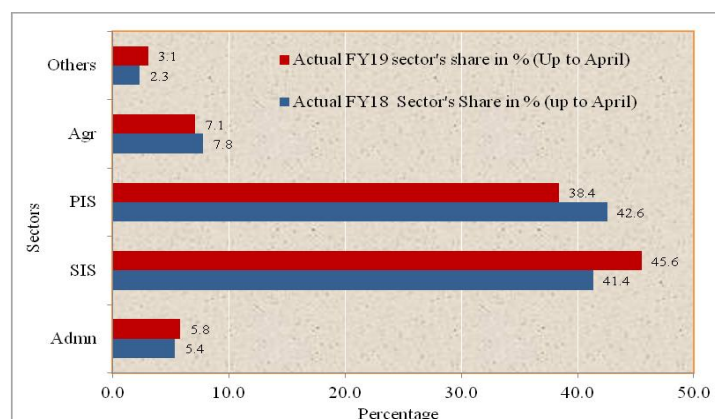
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Year: 2017-18						Fiscal Year 2018-19					
	Budget FY18	Revised FY18	Actual FY18	Actual FY18 (up to April)	Sector's Share in Actual (up to April) (%)	Actual FY18 as % of Revised Budget FY18	Budget FY19	Actual FY19 (up to April)	Budget FY19 as % of Revised Budget FY18	Budget FY19 as % of Actual FY18	Actual FY19 (up to April) as % of Budget FY19	Actual FY19 sector's share in % (up to April)
GPS	8,345	10,145	6,499	1,715	3.60	64.05	10,952	2,351	107.95	168.53	21.47	4.24
LGRD	23,790	25,480	17,481	8,637	18.15	68.61	28,152	10,472	110.49	161.04	37.20	18.90
Defence	680	930	42	28	0.06	4.53	1,152	18	123.92	2736.15	1.55	0.03
POS	2,564	2,493	2,261	814	1.71	90.70	3,018	865	121.07	133.48	28.67	1.56
Edu	30,155	25,001	14,089	5,828	12.24	56.35	29,321	7,674	117.28	208.11	26.17	13.85
Health	9,520	8,700	6,664	2,639	5.55	76.61	11,141	3,764	128.06	167.16	33.79	6.80
SSW	4,340	4,078	3,117	1,482	3.11	76.44	5,572	1,621	136.65	178.77	29.09	2.93
HCS	2,569	2,511	2,223	1,115	2.34	88.53	3,520	1,704	140.17	158.33	48.41	3.08
RCRA	1,492	1,311	1,142	856	1.80	87.15	1,968	709	150.15	172.29	36.04	1.28
FE	20,957	24,104	27,414	8,780	18.44	113.73	24,713	8,927	102.53	90.15	36.12	16.12
AFL	9,026	8,444	7,567	3,704	7.78	89.62	9,948	3,945	117.81	131.47	39.66	7.12
IES	3,082	1,753	1,334	522	1.10	76.12	2,381	990	135.81	178.42	41.58	1.79
TC	42,494	38,743	32,320	11,478	24.11	83.42	47,830	12,352	123.46	147.99	25.83	22.30
Total	159,014	153,691	122,154	47,599	100.00	79.48	179,668	55,393	116.90	147.08	30.83	100.00

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till April, 2019 is presented in **Figure 5**.

➤ From the graph it appears that up to April 2019, the maximum share of spending went to social infrastructure (45.6 percent) followed by physical infrastructure (38.4 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

Table displaying ministry-wise utilization of development budget has been annexed in the Appendix (**Appendix- 4**).

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to April, 2019:

Table 4: Revenue Collection Position

(In Crore Taka)

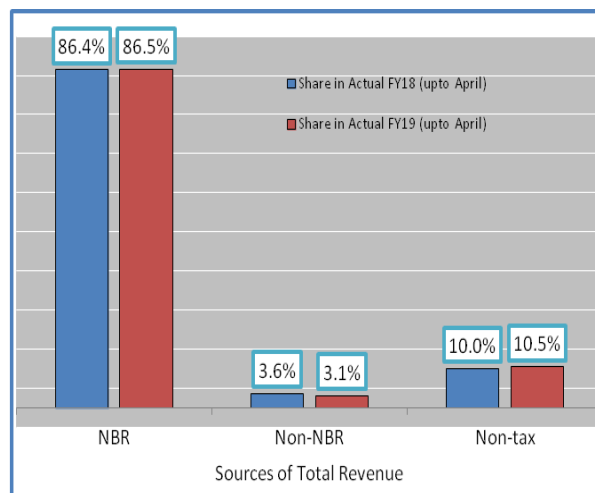
Sources of Revenue	Fiscal Year 2017-18					Fiscal Year 2018-19			
	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (April)	Actual FY18 (up to April)	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)	Actual (up to April) as percentage of Budget FY19
Tax Revenue (a+b)	256,449	232,202	194,325	12,511	154,174	305,927	17,848	178,672	58.4
a. NBR	248,190	224,999	187,103	11,935	147,978	296,200	17,160	172,566	58.3
a.1 Income	85,176	77,735	59,031	3,940	44,502	100,719	2,598	50,773	50.4
a.2 VAT	91,169	82,712	68,221	4,159	54,210	110,554	7,747	67,347	60.9
a.3 Import	38,402	34,766	36,509	2,996	29,269	48,766	4,251	31,375	64.3
a.4 Export duty	30,109	26,538	19,986	630	17,109	32,553	2,363	19,912	61.2
a.5 Excise	44	40	31	0	29	36	2	113	313.3
a.6 Supplementary Duty	1,599	1,664	2,117	102	1,886	2,090	104	2,121	101.5
a.7 Other Taxes	1,691	1,543	1,209	108	972	1,482	96	926	62.4
b. Non-NBR	8,259	7,203	7,222	575	6,196	9,727	688	6,106	62.8
c. Non-tax Revenue	31,538	27,252	22,229	1,277	17,038	33,354	2,027	20,861	62.5
Total Revenue (a + b + c)	287,987	259,454	216,554	13,788	171,213	339,281	19,875	199,533	58.8
d. Tax-GDP Ratio (base 2005-06)	11.40	10.32	8.63	0.56	6.85	12.06	0.70	7.04	-
e. Revenue-GDP ratio (base 2005-06)	12.80	11.53	9.62	0.61	7.61	13.38	0.78	7.87	-

- **Total revenue** collection in FY18 was 9.62 percent of GDP and 83.5 percent of the revised budget target.
- In FY19, total revenue is expected to be scaled up to 13.38 percent of GDP. This figure is about 30.8 percent higher than the revised budget estimate of FY18 and about 56.7 percent higher than the actual collection in FY18.

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 (86.5 percent up to April 2018-19).
- Growth rates of NBR & Non-NBR tax are 16.6 and -1.5 percent respectively. On the other hand, non-tax revenue collection grew by 22.4 percent compared to the corresponding period of the previous fiscal year (FY18).
- For tax and non-tax revenue, achievements as to the annual target were 58.4 and 62.5 percent respectively

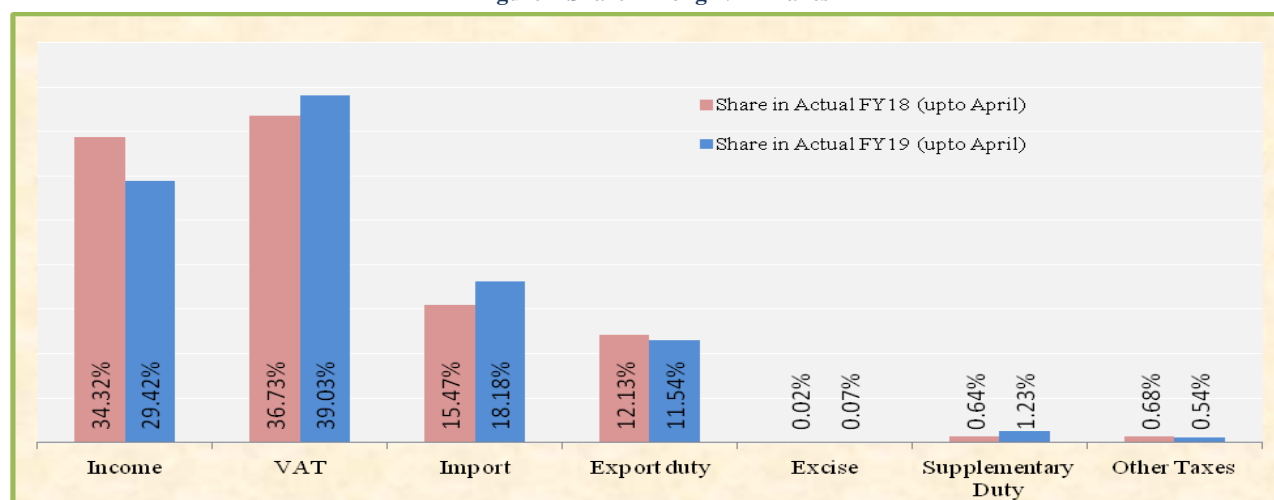
Figure 6: Sources of Revenue Collection



- Up to April 2019, total revenue collection for FY19 increased by 16.5 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 58.8 percent.

3.2 NBR TAX REVENUE

Figure 7 Share Among NBR Taxes



- In FY18 actual tax revenue collection was 8.63 percent of GDP
- Tax revenue collection target for FY19 is 12.0 percent of GDP. This is 31.8 percent higher than the revised budget of FY18 and 57.4 percent higher than the actual collection of the FY18
- In FY19 up to April 2019, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.03 percent was collected from VAT, 29.42 percent from income tax, 18.18 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: 2017-18				Year: 2018-19			Accounts 2017-18 up to April	Accounts 2018-19 up to April
	Budget	Revised	Accounts April	Accounts 2017-18	Budget	Revised Budget	Accounts April		
Revenues	287,990	259,454	13,788	216,556	339,294	316612	19,875	171,213	199,535
Tax Revenue	256,448	232,202	12,511	194,327	305,928	289600	17,848	154,175	178,674
Non-Tax Revenue	31,542	27,252	1,277	22,229	33,368	27013	2,027	17,038	20,861
Foreign Grants	5,504	4,457	0	868	4,051	3787	0	57	296
Revenue and Foreign Grants	293,494	263,911	13,788	217,424	343,345	320400	19,875	171,271	199,831
Operating Expenditure	234,012	210,577	14,172	191,473	282,415	266727	15,648	133,076	163,821
Net Outlay for Food Account Operation	361	3,894	843	6,994	365	282	514	7,515	6,303
Loans & Advances (Net)	6,879	3,335	-38	1,430	2,124	2082	-185	1,665	-1,193
Development Expenditure	159,013	153,688	7,672	122,154	179,669	173449	8,308	47,599	55,393
Development Program financed from Revenue Budget	249	261	4	141	327	299	19	57	109
Non-ADP Project	3,512	3,140	0	1,495	4,365	4143	0	0	0
Annual Development Programme	153,331	148,381	7,579	119,538	173,000	167000	8,244	47,036	54,914
Non-ADP FFW and Transfer	1,921	1,906	89	980	1,978	2008	45	506	370
Total Expenditure	400,266	371,495	22,649	322,050	464,574	442541	24,285	189,855	224,325
Overall Balance (Including Grants)	-106,772	-107,584	-8,861	-104,626	-121,229	-122142	-4,411	-18,585	-24,494
Overall Balance (Excluding Grants)	-112,276	-112,040	-8,861	-105,494	-125,280	-125929	-4,411	-18,642	-24,790
(In percent of GDP 2005-06 base) (Including grants)	-4.74	-4.78	-0.39	-4.65	-4.78	0.00	-0.17	-0.83	-0.97
(In percent of GDP 2005-06 base) (Excluding grants)	-4.99	-4.98	-0.39	-4.69	-4.94	0.00	-0.17	-0.83	-0.98

- In FY18, actual budget deficit (excluding grants) as percentage of GDP was 4.69 percent. Including grants it was 4.65 percent of GDP;
- Budget deficit (excluding grants) for FY19 is estimated to be 4.94 percent of GDP. Including grants the deficit is expected to be 4.78 percent of GDP;
- For FY19, actual overall balance up to April, 2019 (excluding grants) as percentage of GDP was -0.98 percent.

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

5.0 Financing

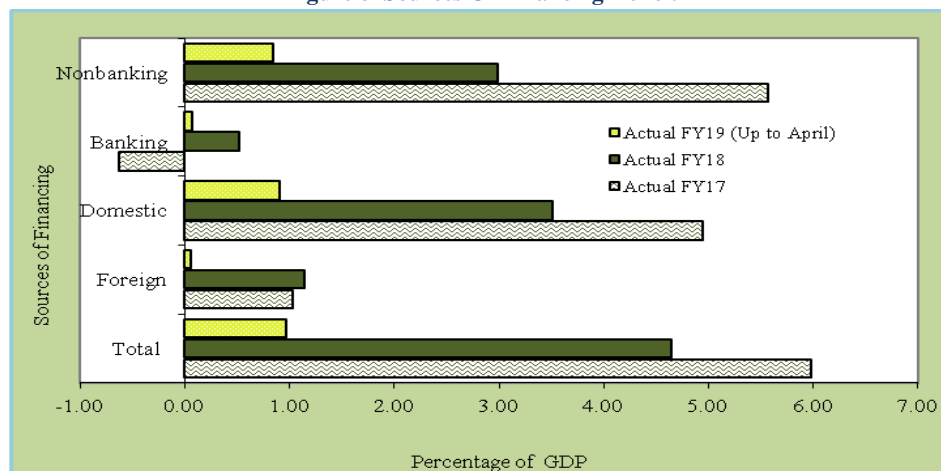
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Fiscal Year: 2017-18				Fiscal Year: 2018-19			Accounts FY18 up to April	Accounts FY19 up to April
	Budget	Revised	Accounts April	Accounts FY18	Budget	Revised Budget	Accounts April		
1.0 Foreign Borrowing-Net	46,420	41,567	522	25,621	50,016	43,397	687	2,637	1,409
1.1 Foreign Borrowing	55,313	51,040	1,331	33,132	60,585	53,883	1,601	10,135	10,779
1.2 Amortization	-8,893	-9,473	-808	-7,512	-10,569	-10,486	-914	-7,498	-9,370
2.0 Domestic Borrowing	60,351	66,017	8,338	79,004	71,226	78,745	3,723	15,947	23,079
2.1 Borrowing from Banking System (Net)	28,202	19,917	-232	11,731	42,029	30,895	49	-12,050	1,759
2.1.1 Long-Term Debt (Net)	19,437	13,380	-150	6,171	23,965	21,117	1,000	2,081	11,862
2.1.2 Short-Term Debt (Net)	8,765	6,537	-82	5,560	18,064	9,778	-951	-14,131	-10,103
2.2 Non-Bank Borrowing (Net)	32,149	46,100	8,570	67,273	29,197	47,850	3,674	27,997	21,320
2.2.1 National Savings Schemes (Net)	30,150	44,000	3,347	46,289	26,197	45,000	3,805	39,995	46,518
2.2.2 Others	1,999	2,100	5,223	20,984	3,000	2,850	-131	-11,998	-25,198
Total - Financing :	106,771	107,584	8,860	104,624	121,242	122,142	4,409	18,583	24,488
GDP	2,250,479	2,250,479	2,250,479	2,250,479	2,537,849	-	2,537,849	2,250,479	2,537,849
(In percent of GDP) :	4.74	4.78	0.39	4.65	4.78	4.81	0.17	0.83	0.96

Figure 8 Sources Of Financing Deficit



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

APPENDICES

Appendix 1: Sector-Wise Resource Utilization Pattern of OperatingExpenditure

(In crore taka)

Sectors	Fiscal Year 2017-18					Fiscal Year 2018-19		
	Budget FY18	Revised Budget FY18	Actual FY18 (April)	Actual FY18 (Up to April)	Actual FY18	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)
General Public Services	54,102	45,897	2,599	27,772	38,381	71,985	1,069	34,167
LGRD	3,910	4,499	404	2,351	4,093	4,515	503	3,707
Defence	25,076	25,486	260	15,430	21,107	27,932	3,000	19,444
Public Order and safety	20,286	21,488	1,466	12,431	19,792	23,575	1,513	14,940
Education & technology	35,290	34,927	3,457	26,317	33,484	38,615	2,743	28,782
Health	11,131	11,314	780	6,901	10,174	12,242	803	7,102
Social Security and Welfare	19,787	17,818	1,019	8,635	14,974	21,582	466	8,116
Housing	1,164	1,272	67	662	1,233	1,443	95	1,163
Recreation, Culture and Religious Affairs	2,116	2,101	237	1,936	3,319	2,373	125	1,799
Fuel and Energy	163	158	5	150	1,135	208	1,007	6,889
Agriculture	15,403	12,591	1,319	7,893	11,559	16,313	1,529	9,276
Industrial & Economic Services	999	1,188	150	860	1,092	1,084	61	811
Transport and Communication	7,611	8,239	660	5,167	7,758	8,655	474	5,045
Interest	25,037	21,535	1,751	16,542	23,159	35,928	2,260	22,514
Total - OperatingRevenue Expenditure	222,074	208,512	14,172	133,046	191,259	266,452	15,648	163,755

Appendix 2: Ministry Wise OperatingExpenditure

(In crore taka)

Ministries/Division	Actual FY17	Fiscal Year 2017-18					Fiscal Year 2018-19			
		Budget FY18	Revised Budget FY18	Actual FY18 (April)	Actual FY18 (Up to April)	Actual FY18	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)	Actual FY19 (up to April) as % Budget FY19
Sub-total = GPS	38,381	54,102	45,897	2,599	27,772	38,381	71,985	1,069	34,167	47.5
Office of the President	22	21	22	1	17	22	23	1	16	72.2
Parliament	237	298	298	14	169	237	298	18	142	47.6
Prime Minister's Office	415	486	585	38	260	415	487	34	323	66.3
Cabinet Division	58	58	65	5	41	58	74	5	49	65.8
Election Commission	290	308	348	22	200	290	1,685	81	1,275	75.7

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (April)	Actual FY18 (Up to April)	Actual FY18	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)	Actual FY19 (up to April) as % Budget FY19
Ministry of Public Administration	1,639	1,772	1,970	113	1,152	1,639	2,177	134	1,335	61.3
Public Service Commission	54	46	52	3	39	54	47	11	44	94.0
Finance Division	30,969	45,800	36,371	2,166	23,155	30,969	60,443	2,314	25,920	42.9
Internal Resources Division	885	1,865	1,791	34	711	885	2,037	-1,864	827	40.6
Financial Institutions Division	355	111	359	5	66	355	279	2	139	50.0
Economic Relations Division	2,275	1,999	2,576	116	1,275	2,275	3,021	215	3,071	101.6
Planning Division/2	68	70	69	4	53	68	73	4	52	71.2
Implementation, Monitoring and Evaluation Division	52	51	52	5	29	52	37	2	20	54.4
Statistics and Informatics Division	150	165	165	13	112	150	182	11	111	60.8
Ministry of Foreign Affairs	913	1,049	1,173	58	493	913	1,120	100	842	75.2
Sub-total = LGRD	4,093	3,910	4,499	404	2,351	4,093	4,515	503	3,707	82.1
Local Government Division	3,592	3,139	3,690	385	1,972	3,592	3,682	483	3,296	89.5
Rural Development and Co-operatives Division	469	470	481	17	354	469	514	19	389	75.7
Ministry of Chittagong Hill Tracts Affairs	32	301	329	2	25	32	320	1	23	7.2
Sub-total = Defence	21,107	25,076	25,486	260	15,430	21,107	27,932	3,000	19,444	69.6
Ministry of Defence - Defence Services	20,255	24,074	24,438	230	14,749	20,255	26,750	2,862	18,574	69.4
Ministry of Defence - Others Services	827	971	1,017	31	668	827	1,147	135	850	74.1
Armed Forces Division	24	30	30	0	14	24	35	2	19	55.3
Sub-total=POS	19,792	20,286	21,488	1,466	12,431	19,792	23,575	1,513	14,940	63.4
Supreme Court	166	165	168	12	124	166	180	15	135	75.3
Law and Justice Division	976	916	975	71	727	976	1,040	80	772	74.2
Public Security Division	17,017	17,231	18,312	1,194	10,532	17,017	20,148	1,252	12,770	63.4
Legislative and Parliamentary Affairs Division	25	22	26	1	16	25	35	2	19	55.1
Anti Corruption Commission	80	81	83	5	57	80	89	10	69	77.2
Security Services Division	1,528	1,872	1,925	182	975	1,528	2,083	154	1,175	56.4
Sub-total = Edu	33,484	35,290	34,927	3,457	26,317	33,484	38,615	2,743	28,782	74.5
Ministry of Primary and Mass Education	11,800	13,270	12,687	1,098	9,160	11,800	14,154	1,130	10,631	75.1
Secondary and Higher Education Division	16,762	16,964	17,163	2,004	13,303	16,762	18,874	1,191	14,133	74.9

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (April)	Actual FY18 (Up to April)	Actual FY18	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)	Actual FY19 (up to April) as % Budget FY19
Ministry of Science and Technology	444	436	445	9	323	444	480	4	361	75.1
Information and Communication Technology Division	194	189	209	6	84	194	213	6	93	43.5
Technical and Madrasah Education Division	4,284	4,430	4,423	339	3,447	4,284	4,894	412	3,565	72.8
Sub-total = Health	10,174	11,131	11,314	780	6,901	10,174	12,242	803	7,102	58.0
Health Services Division	7,694	8,331	8,443	585	5,010	7,694	9,118	597	5,181	56.8
Medical Education and Family Welfare Division	2,480	2,799	2,871	195	1,891	2,480	3,124	206	1,920	61.5
Sub-total = SSW	14,974	19,787	17,818	1,019	8,635	14,974	21,582	466	8,116	37.6
Ministry of Social Welfare	4,565	4,625	4,625	108	3,338	4,565	5,339	72	3,765	70.5
Ministry of Women and Children Affairs	2,241	2,273	2,408	116	580	2,241	2,980	63	314	10.5
Ministry of Food	1,450	3,457	1,599	2	26	1,450	3,391	2	60	1.8
Ministry of Disaster Management and Relief	3,555	5,866	5,612	658	2,212	3,555	6,162	119	1,600	26.0
Ministry of Liberation Affairs	3,163	3,566	3,574	134	2,478	3,163	3,711	211	2,377	64.1
Sub-total = HCS	1,233	1,164	1,272	67	662	1,233	1,443	95	1,163	80.6
Ministry of Housing and Public Works	1,233	1,164	1,272	67	662	1,233	1,443	95	1,163	80.6
Sub-total = RCRA	3,319	2,116	2,101	237	1,936	3,319	2,373	125	1,799	75.8
Ministry of Information	2,007	621	629	159	1,142	2,007	643	43	468	72.8
Ministry of Cultural Affairs	276	220	283	16	182	276	290	18	213	73.4
Ministry of Religious Affairs	218	216	225	1	159	218	247	27	464	187.9
Ministry of Youth and Sports	818	1,059	965	61	453	818	1,193	38	654	54.8
Sub-total = FE	1,135	163	158	5	150	1,135	208	1,007	6,889	3,317.0
Energy and Mineral Resources Division	151	114	95	4	132	151	165	1,003	1,033	627.5
Power Division	984	49	63	2	18	984	43	4	5,856	13,577.4
Sub-total = Agr	11,559	15,403	12,591	1,319	7,893	11,559	16,313	1,529	9,276	56.9
Ministry of Agriculture/3	7,785	11,707	8,728	1,131	5,257	7,785	11,951	1,338	6,381	53.4
Ministry of Fisheries and Livestock	900	914	937	79	684	900	984	69	701	71.2
Ministry of Environment and Forest	508	535	548	32	354	508	789	42	494	62.6
Ministry of Land	1,000	995	1,007	76	667	1,000	1,101	80	681	61.9
Ministry of Water Resources	1,366	1,252	1,371	1	931	1,366	1,487	1	1,019	68.5

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (April)	Actual FY18 (Up to April)	Actual FY18	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)	Actual FY19 (up to April) as % Budget FY19
Sub-total = IES	1,092	999	1,188	150	860	1,092	1,084	61	811	74.8
Ministry of Commerce	158	174	182	9	111	158	209	12	137	65.6
Ministry of Labour and Employment	82	94	92	7	60	82	111	7	80	72.4
Ministry of Industries	474	304	482	102	409	474	293	3	259	88.6
Ministry of Expatriates' Welfare and Overseas Employment	231	274	271	24	172	231	287	26	191	66.4
Ministry of Textiles and Jute	146	152	161	8	108	146	185	13	144	78.0
Sub-total = TC	7,758	7,611	8,239	660	5,167	7,758	8,655	474	5,045	58.3
Road Transport and Highways Division	3,416	2,876	3,562	315	1,926	3,416	3,563	360	2,977	83.6
Ministry of Railways	2,707	3,037	3,087	255	2,018	2,707	3,410	1	540	15.8
Ministry of Shipping	543	547	552	3	400	543	632	29	459	72.6
Ministry of Civil Aviation and Tourism	47	43	43	1	29	47	47	1	37	79.0
Posts and Telecommunications Division	1,023	1,081	967	79	781	1,023	1,002	84	983	98.1
Bridges Division	22	26	26	7	13	22	2	0	50	2,654.8
Sub-total = Interest	23,159	25,037	21,535	1,751	16,542	23,159	35,928	2,260	22,514	62.7
Domestic	23,159	25,037	21,535	1,751	16,542	23,159	35,928	2,260	22,514	62.7
Foreign	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue Expenditure	191,259	222,074	208,512	14,172	133,046	191,259	266,452	15,648	163,755	61.5

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to April)	Budget FY19	Actual FY19 (Up to April)	Actual FY18 (Up to April) as % of Budget FY18	Actual FY19 (upto April) as % of Budget FY19
Pay and Allowances	54,308	53,210	47,847	37,702	58,524	43,575	69.4	74.5
Pay of Officers	7,327	7,245	6,763	5,609	7,679	6,060	76.6	78.9
Pay of Establishment	21,740	20,926	18,796	15,217	23,046	17,983	70.0	78.0
Allowances	25,240	25,039	22,288	16,876	27,799	19,532	66.9	70.3
Goods and Services	23,843	26,586	23,479	13,255	29,994	17,355	55.6	57.9
Supplies and Services	17,401	18,826	15,993	9,881	21,443	12,047	56.8	56.2
Repairs Maintenance and Rehabilitation	6,442	7,760	7,487	3,373	8,551	5,308	52.4	62.1
Interest Payments	41,457	37,920	41,766	31,249	51,338	37,195	75.4	72.5
Domestic	39,511	35,404	38,160	29,358	48,375	34,169	74.3	70.6

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to April)	Budget FY19	Actual FY19 (Up to April)	Actual FY18 (Up to April) as % of Budget FY18	Actual FY19 (upto April) as % of Budget FY19
Foreign	1,946	2,516	3,605	1,891	2,963	3,026	97.2	102.1
Subsidies and Incentives and Current Transfers	86,207	75,582	65,613	43,951	107,003	54,856	51.0	51.3
Subsidies and Incentives	19,454	17,329	10,812	4,102	33,205	14,472	21.1	43.6
Grants in Aid	41,017	41,799	36,535	26,847	45,173	28,508	65.5	63.1
Pensions and Gratuities	22,940	13,686	14,709	11,883	26,047	11,156	51.8	42.8
Others	2,796	2,767	3,557	1,119	2,578	719	40.0	27.9
Block Allocations	3,328	530	175	114	4,808	0	3.4	0.0
Unexpected	2,000	176	8	0	2,003	0	0.0	0.0
Others	1,328	354	166	114	2,805	0	8.6	0.0
Total - Operating Recurrent Expenditure (A)	209,142	193,827	178,879	126,270	251,667	152,981	60.4	60.8
Acquisition of Assets and Works (B)	12,926	14,684	12,364	6,773	14,785	10,744	52.4	72.7
Acquisition of Assets	12,128	13,468	11,147	6,479	13,786	10,179	53.4	73.8
Acquisition of Land	798	1,216	1,218	294	999	565	36.9	56.5
Total - Augmented Operating Recurrent Expenditure (A+B):	222,068	208,511	191,244	133,044	266,451	163,725	59.9	61.4
Investments in Shares and Equities (C)	11,945	2,066	225	30	15,963	97	0.3	0.6
Share Capital	11,945	2,066	225	30	15,963	97	0.3	0.6
Total - Operating Capital Expenditure (B+C)	24,871	16,750	12,590	6,804	30,748	10,840	27.4	35.3
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	234,013	210,578	191,469	133,074	282,415	163,821	56.9	58.0

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (April)	Actual FY18 (Up to April)	Actual FY18	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)	Actual FY18 (up to April) as % of Revised Budget FY18	Actual FY19 (up to April) as % Budget FY19
Sub-total = GPS	8,345.4	10,145.4	902.6	1,715.1	6,498.5	10,951.9	488.8	2,351.1	16.90	21.47
Parliament	16.4	16.4	0.0	0.0	0.0	34.1	0.0	0.0	0.00	0.00
Prime Minister's Office	970.2	4,213.6	825.3	1,277.0	3,766.0	2,313.5	130.9	1,134.2	30.31	49.02
Cabinet Division	36.6	17.7	0.0	0.2	3.6	72.8	6.2	8.9	1.13	12.17
Election Commission	761.9	605.1	0.0	80.9	125.1	210.0	320.4	900.9	13.37	429.00
Ministry of Public Administration	225.0	168.5	36.8	68.3	148.9	287.0	0.3	73.3	40.55	25.52
Public Service Commission	27.5	27.5	3.9	11.8	17.7	30.3	0.0	0.0	43.04	0.00
Finance Division	1,697.8	1,664.8	5.3	138.2	679.1	3,446.4	8.7	34.2	8.30	0.99

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (April)	Actual FY18 (Up to April)	Actual FY18	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)	Actual FY18 (up to April) as % of Revised Budget FY18	Actual FY19 (up to April) as % Budget FY19
Internal Resources Division (IRD)	340.1	253.0	0.0	11.0	12.0	389.4	0.8	8.3	4.37	2.14
Financial Institutions Division	2,429.4	1,985.6	1.0	1.4	1,203.3	2,183.1	0.0	5.0	0.07	0.23
Economic Relations Division	36.7	40.3	0.4	27.3	29.3	34.9	0.4	2.5	67.77	7.27
Planning Division/2	1,261.9	644.7	4.7	41.6	118.3	1,306.3	5.6	85.3	6.45	6.53
Implementation Monitoring and Evaluation Division	49.3	60.2	4.0	11.7	23.1	98.0	2.3	9.7	19.44	9.88
Statistics and Informatics Division	352.7	403.4	8.1	29.6	346.1	417.0	2.2	35.3	7.35	8.47
Ministry of Foreign Affairs	139.8	44.7	13.2	15.9	26.0	129.2	11.2	53.6	35.55	41.50
Sub-total = LGRD	23,789.9	25,479.7	1,360.1	8,637.4	17,481.2	28,152.3	1,752.7	10,472.0	33.90	37.20
Local Government Division	21,526.2	22,849.9	1,277.8	7,373.0	15,031.3	25,468.2	1,681.8	9,163.1	32.27	35.98
Rural Development and Co-operatives Division	1,414.4	1,715.3	13.9	760.2	1,693.0	1,695.1	24.5	949.9	44.32	56.04
Ministry of Chittagong Hill Tracts Affairs	849.3	914.5	68.4	504.2	757.0	989.0	46.4	359.0	55.14	36.29
Sub-total = Defence	679.9	930.0	3.4	28.5	42.1	1,152.5	3.7	17.8	3.06	1.55
Ministry of Defence - Defence Services	679.9	930.0	3.4	28.5	42.1	1,152.5	3.7	17.8	3.06	1.55
Sub-total=POS	2,564.2	2,493.1	207.8	814.4	2,261.2	3,018.3	138.8	865.5	32.67	28.67
Law and Justice Division	504.5	504.0	36.8	210.0	424.8	480.7	27.9	184.1	41.67	38.30
Public Security Division	1,044.8	1,072.4	55.6	351.6	1,026.4	1,257.6	83.0	469.0	32.79	37.29
Legislative and Parliamentary Affairs Division	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	#DIV/0!	0.00
Anti Corruption Commission	20.4	11.4	0.4	3.4	7.2	28.6	2.0	9.0	30.16	31.31
Security Services Division	994.4	905.4	115.0	249.3	802.8	1,251.3	26.0	203.4	27.54	16.26
Sub-total = Edu	30,154.7	25,000.6	741.8	5,828.3	14,089.0	29,321.1	1,363.3	7,674.4	23.31	26.17
Ministry of Primary and Mass Education	8,751.9	7,411.0	306.2	2,078.5	6,544.6	8,312.0	706.7	2,823.6	28.05	33.97
Secondary and Higher Education Division	6,177.4	4,355.3	161.7	1,172.7	3,382.6	6,014.2	353.5	1,880.5	26.93	31.27
Ministry of Science and Technology	10,602.1	9,246.7	140.8	1,699.8	2,246.6	11,720.4	228.1	2,338.9	18.38	19.96
Information and Communication Technology Division	3,784.5	3,269.9	109.4	795.2	1,414.3	2,468.2	53.2	483.2	24.32	19.58
Technical and Madrasah Education Division	838.9	717.7	23.7	82.0	500.9	806.4	21.7	148.3	11.43	18.39
Sub-total = Health	9,520.3	8,699.6	454.9	2,639.4	6,664.5	11,140.6	417.1	3,764.4	30.34	33.79
Health Services Division	7,850.6	6,936.6	380.9	2,250.3	5,341.8	9,040.6	348.8	3,258.3	32.44	36.04
Medical Education and Family Welfare Division	1,669.7	1,763.0	74.0	389.1	1,322.6	2,100.0	68.4	506.1	22.07	24.10
Sub-total = SSW	4,340.2	4,078.1	333.6	1,481.6	3,117.2	5,572.5	303.6	1,620.9	36.33	29.09
Ministry of Social Welfare	207.6	192.0	14.6	80.2	182.2	254.0	24.1	85.1	41.77	33.50
Ministry of Women and Children Affairs	302.1	224.3	8.3	92.6	191.5	509.0	8.9	203.3	41.27	39.93
Ministry of Food	424.2	317.3	32.7	82.2	297.8	763.7	11.4	98.1	25.89	12.85
Ministry of Disaster Management and Relief	2,986.3	3,069.6	258.0	1,125.9	2,195.3	3,495.8	245.9	1,137.1	36.68	32.53
Ministry of Liberation Affairs	420.0	275.0	19.9	100.8	250.3	550.0	13.2	97.3	36.67	17.69
Sub-total = HCS	2,569.0	2,511.0	122.9	1,114.7	2,223.1	3,519.7	184.3	1,703.8	44.39	48.41
Ministry of Housing and Public Works	2,569.0	2,511.0	122.9	1,114.7	2,223.1	3,519.7	184.3	1,703.8	44.39	48.41

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (April)	Actual FY18 (Up to April)	Actual FY18	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)	Actual FY18 (up to April) as % of Revised Budget FY18	Actual FY19 (up to April) as % Budget FY19
Sub-total = RCRA	1,491.8	1,310.7	281.3	856.0	1,142.3	1,968.1	36.1	709.2	65.31	36.04
Ministry of Information	525.2	221.7	23.1	64.3	159.5	522.1	7.3	121.4	29.00	23.26
Ministry of Cultural Affairs	196.3	113.2	0.8	72.3	108.4	220.0	3.1	176.2	63.82	80.08
Ministry of Religious Affairs	442.9	750.0	254.8	584.9	659.0	921.4	0.8	254.6	77.99	27.63
Ministry of Youth and Sports	327.3	225.9	2.7	134.6	215.5	304.6	24.9	157.0	59.59	51.56
Sub-total = FE	20,956.6	24,103.9	897.0	8,779.5	27,413.6	24,712.6	364.8	8,926.9	36.42	36.12
Energy and Mineral Resources Division	2,111.3	1,346.5	0.4	473.1	861.8	1,819.9	108.6	264.9	35.14	14.56
Power Division	18,845.3	22,757.4	896.6	8,306.4	26,551.8	22,892.7	256.2	8,662.0	36.50	37.84
Sub-total = Agr	9,026.0	8,443.7	585.7	3,703.8	7,566.9	9,947.8	665.1	3,945.0	43.86	39.66
Ministry of Agriculture/3	1,893.3	1,586.9	22.2	776.4	1,452.7	1,959.2	141.8	823.6	48.93	42.04
Ministry of Fisheries and Livestock	1,014.8	824.3	44.7	327.0	614.3	883.7	66.7	274.1	39.67	31.02
Ministry of Environment and Forest	584.6	343.3	5.7	49.4	209.9	481.4	10.3	68.8	14.39	14.28
Ministry of Land	858.6	938.2	13.5	147.7	630.2	1,017.6	19.3	103.1	15.74	10.14
Ministry of Water Resources	4,674.7	4,751.0	499.7	2,403.3	4,659.8	5,606.0	427.0	2,675.4	50.59	47.72
Sub-total = IES	3,081.8	1,752.9	28.0	521.9	1,334.3	2,380.6	297.7	989.9	29.78	41.58
Ministry of Commerce	438.0	130.2	0.0	2.5	2.9	346.8	1.2	87.6	1.92	25.25
Ministry of Labour and Employment	168.3	100.0	2.7	20.8	64.1	115.7	7.2	47.9	20.84	41.37
Ministry of Industries	1,520.2	854.4	0.4	364.9	831.4	1,058.6	178.2	579.4	42.71	54.74
Ministry of Expatriates' Welfare and Overseas Employment	412.4	256.3	16.1	64.6	167.1	307.5	16.0	105.7	25.21	34.39
Ministry of Textiles and Jute	543.0	412.0	8.7	69.1	268.7	552.0	95.1	169.3	16.76	30.67
Sub-total = GPS	42,494.4	38,742.6	1,752.7	11,478.5	32,320.0	47,830.5	2,292.1	12,352.3	29.63	25.83
Road Transport and Highways Division	16,820.3	17,317.1	1,412.8	5,057.8	15,882.5	20,817.4	1,999.9	7,481.4	29.21	35.94
Ministry of Railways	13,001.1	10,817.0	213.2	1,956.3	9,700.8	11,154.7	0.0	198.3	18.09	1.78
Ministry of Shipping	2,185.0	2,353.4	111.0	972.0	2,438.9	2,904.6	194.3	1,485.8	41.30	51.15
Ministry of Civil Aviation and Tourism	643.6	611.7	14.9	203.5	316.9	1,461.0	1.7	130.0	33.27	8.90
Posts and Telecommunications Division	1,440.9	779.4	0.9	188.8	760.7	2,380.6	96.2	551.6	24.23	23.17
Bridges Division	8,403.5	6,864.1	0.0	3,099.9	3,220.2	9,112.2	0.0	2,505.2	45.16	27.49
Total Development Revenue Expenditure	159,014.0	153,691.3	7,671.8	47,599.1	122,153.9	179,668.4	8,308.1	55,393.3	30.97	30.83

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY17	Fiscal Year 2017-18					Fiscal Year 2018-19		
		Budget FY18	Revised Budget FY18	Actual FY18 (April)	Actual FY18 (Up to April)	Actual FY18	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)
Tax Revenue (a+b)	173,474.8	256,449.3	232,202.0	12,510.7	154,174.3	194,325.2	305,927.0	17,847.7	178,671.6
a. NBR	167,249.7	248,190.0	224,999.5	11,935.3	147,977.8	187,103.3	296,200.0	17,160.1	172,565.7
a.1 Income	52,032.0	85,176.3	77,735.3	3,939.8	44,502.0	59,031.4	100,718.6	2,597.8	50,772.9

		Fiscal Year 2017-18					Fiscal Year 2018-19		
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (April)	Actual FY18 (Up to April)	Actual FY18	Budget FY19	Actual FY19 (April)	Actual FY19 (up to April)
a.2 VAT	61,631.3	91,169.4	82,712.5	4,159.3	54,210.1	68,221.3	110,554.1	7,746.6	67,346.8
a.3 Import	30,951.7	38,401.6	34,766.4	2,995.8	29,268.9	36,508.9	48,766.2	4,250.7	31,375.1
a.4 Export	19,438.3	30,108.8	26,538.2	630.4	17,109.3	19,985.5	32,552.6	2,363.2	19,911.5
a.4 Excise	21.6	44.1	40.2	0.0	29.2	30.6	36.0	1.7	112.8
a.5 Sup	1,790.9	1,599.2	1,663.9	102.2	1,886.0	2,116.5	2,090.1	103.8	2,120.9
a.6 Other Taxes	1,383.9	1,690.7	1,543.0	107.9	972.1	1,209.1	1,482.4	96.3	925.7
b. Non-NBR	6,225.1	8,259.3	7,202.5	575.4	6,196.5	7,221.9	9,727.0	687.6	6,105.9
b.1 Narcotics & Liquor	68.4	92.1	85.0	6.5	62.7	78.0	102.3	5.3	59.9
b.2 Vehicles	1,401.8	1,700.0	1,550.0	130.7	1,230.3	1,480.1	1,428.7	141.8	1,397.2
b.3 Land Revenue	852.8	650.0	1,220.0	76.9	1,248.4	1,383.9	1,400.0	80.4	515.1
b.4 Stamp Duty	3,552.0	5,466.2	3,944.0	306.6	3,160.6	3,669.0	6,303.0	386.9	3,561.7
b.5 Surcharge	350.0	350.9	403.5	54.7	494.5	611.0	493.1	73.2	572.0
c. Non-tax Revenue	23,142.3	31,537.9	27,252.3	1,277.1	17,038.3	22,229.2	33,353.6	2,027.2	20,861.0
c.1 Dividend and Profit	3,231.7	5,397.9	2,971.8	157.5	1,602.1	1,944.9	3,404.8	799.3	2,266.4
c.2 Interest	2,211.0	1,936.7	1,936.7	79.4	1,351.7	1,991.2	5,462.2	146.6	1,271.9
c.3 Administrative Fees and Charges	2,400.3	3,331.3	3,412.1	202.2	2,229.9	2,568.5	3,894.7	260.1	2,356.0
c.4 Fines, Penalties and Forfeiture	606.9	600.3	643.9	40.6	490.0	601.3	602.1	62.4	563.1
c.5 Receipts for Services Rendered	3,835.8	5,810.0	5,094.3	192.8	2,043.7	3,546.9	6,652.7	308.1	2,507.2
c.6 Rents, Leases and Recoveries	367.7	686.8	700.5	71.9	346.8	460.3	631.0	102.7	448.3
c.7 Tolls and Levies	544.0	664.2	605.2	57.7	511.5	612.5	657.8	61.0	620.7
c.8 Non-Commercial Sales	1,311.4	2,699.1	2,521.5	166.0	1,367.9	1,743.6	2,331.1	52.3	797.7
c.9 Other Non-Tax Revenue and Receipts	8,387.0	10,340.7	9,316.2	242.5	6,503.5	8,059.5	9,479.9	230.7	9,832.5
c. 10 Capital Revenue	246.5	70.9	50.1	66.7	591.2	700.4	237.2	4.0	197.2
Total Revenue (a+b+c)	196,617.1	287,987.2	259,454.3	13,787.9	171,212.5	216,554.4	339,280.7	19,874.9	199,532.7
d. Tax-GDP Ratio (base 2005-06)	8.78	11.40	10.32	0.56	6.85	8.63	11.99	0.70	7.00
e. Revenue-GDP ratio (base 2005-06)	9.95	12.80	11.53	0.61	7.61	9.62	13.30	0.78	7.82

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY18/Budget FY18)*100	(Budget FY19/Actual FY18)*100	(Budget FY19/ Revised Budget FY18)*100	Share in Total Revenue Actual FY18	(Actual FY19 up to April/Actual FY18 up to April)*100	(Actual FY19 up to April/ Budget FY19)*100
Tax Revenue (a+b)	90.5	157.4	131.8	89.7	115.9	58.4
a. NBR	90.7	158.3	131.6	86.4	116.6	58.3
a.1 Income	91.3	170.6	129.6	27.3	114.1	50.4
a.2 VAT	90.7	162.1	133.7	31.5	124.2	60.9
a.3 Import	90.5	133.6	140.3	16.9	107.2	64.3

	(Revised Budget FY18/Budget FY18)*100	(Budget FY19/Actual FY18)*100	(Budget FY19/ Revised Budget FY18)*100	Share in Total Revenue Actual FY18	(Actual FY19 up to April/Actual FY18up to April)*100	(Actual FY19 up to April/ Budget FY19)*100
a.4 Export	88.1	162.9	122.7	9.2	116.4	61.2
a.4 Excise	91.3	117.7	89.5	0.0	385.7	313.3
a.5 Sup	104.0	98.8	125.6	1.0	112.5	101.5
a.6 Other Taxes	91.3	122.6	96.1	0.6	95.2	62.4
b. Non-NBR	87.2	134.7	135.1	3.3	98.5	62.8
b.1 Narcotics & Liquor	92.3	131.1	120.3	0.0	95.5	58.6
b.2 Vehicles	91.2	96.5	92.2	0.7	113.6	97.8
b.3 Land Revenue	187.7	101.2	114.8	0.6	41.3	36.8
b.4 Stamp Duty	72.2	171.8	159.8	1.7	112.7	56.5
b.5 Surcharge						
c. Non-tax Revenue	86.4	150.0	122.4	10.3	122.4	62.5
c.1 Dividend and Profit	55.1	175.1	114.6	0.9	141.5	66.6
c.2 Interest	100.0	274.3	282.0	0.9	94.1	23.3
c.3 Administrative Fees and Charges	102.4	151.6	114.1	1.2	105.7	60.5
c.4 Fines, Penalties and Forfeiture	107.3	100.1	93.5	0.3	114.9	93.5
c.5 Receipts for Services Rendered	87.7	187.6	130.6	1.6	122.7	37.7
c.6 Rents, Leases and Recoveries	102.0	137.1	90.1	0.2	129.3	71.1
c.7 Tolls and Levies	91.1	107.4	108.7	0.3	121.4	94.4
c.8 Non-Commercial Sales	93.4	133.7	92.4	0.8	58.3	34.2
c.9 Other Non-Tax Revenue and Receipts	90.1	117.6	101.8	3.7	151.2	103.7
c. 10 Capital Revenue	70.7	33.9	473.3	0.3	33.4	83.1
Total Revenue (a+b+c)	90.1	156.7	130.8	100.0	116.5	58.8

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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