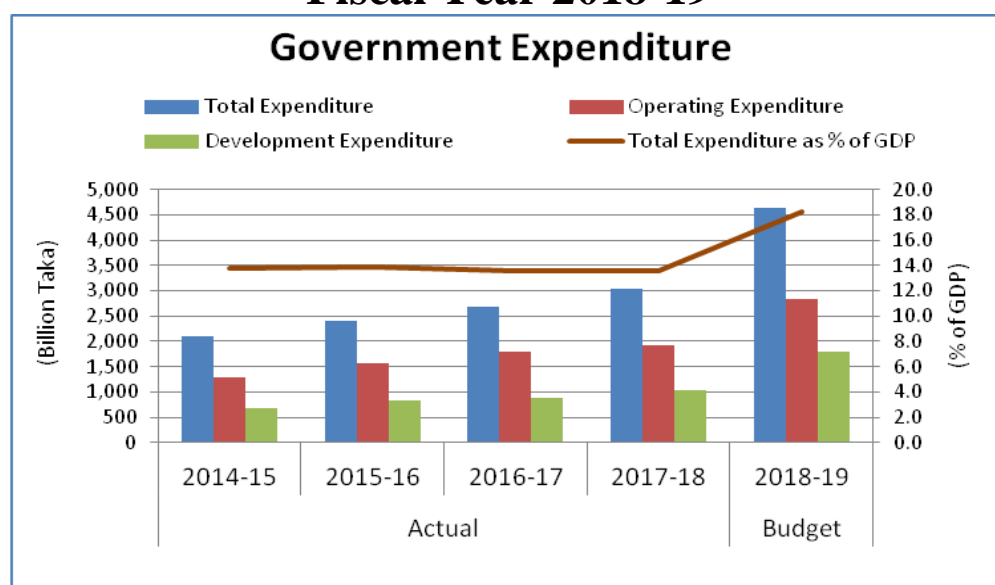




Monthly Report on Fiscal Position

May 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 May, 2019 in the current fiscal year (FY 19) is 72.7 percent of the operating budget estimates. Actual development expenditure during the same period is 41.04 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 2019, 65.8 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 65.1 percent of the annual target. Regarding NTR (Non Tax Revenue), 70.3 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 2019, in current fiscal, overall balance (excluding grants) is -1.99 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 May) | Actual (up to May) as % of Budget FY19 |
| GPS | 54,102 | 45,897 | 38,381 | 19.7 | 83.6 | 71,985 | 133.1 | 156.8 | 187.6 | 39,091 | 54.3 |
| LGRD | 3,910 | 4,499 | 4,093 | 2.1 | 91.0 | 4,515 | 115.5 | 100.4 | 110.3 | 4,234 | 93.8 |
| Defense | 25,076 | 25,486 | 21,107 | 10.8 | 82.8 | 27,932 | 111.4 | 109.6 | 132.3 | 22,016 | 78.8 |
| POS | 20,286 | 21,488 | 19,792 | 10.2 | 92.1 | 23,575 | 116.2 | 109.7 | 119.1 | 18,312 | 77.7 |
| Edu | 35,290 | 34,927 | 33,484 | 17.2 | 95.9 | 38,615 | 109.4 | 110.6 | 115.3 | 35,203 | 91.2 |
| Health | 11,131 | 11,314 | 10,174 | 5.2 | 89.9 | 12,242 | 110.0 | 108.2 | 120.3 | 8,537 | 69.7 |
| SSW | 19,787 | 17,818 | 14,974 | 7.7 | 84.0 | 21,582 | 109.1 | 121.1 | 144.1 | 10,228 | 47.4 |
| Housing | 1,164 | 1,272 | 1,233 | 0.6 | 96.9 | 1,443 | 124.0 | 113.4 | 117.1 | 1,313 | 91.0 |
| RCRA | 2,116 | 2,101 | 3,319 | 1.7 | 158.0 | 2,373 | 112.1 | 112.9 | 71.5 | 2,216 | 93.4 |
| F&E | 163 | 158 | 1,135 | 0.6 | 719.3 | 208 | 127.5 | 131.7 | 18.3 | 9,651 | 4647.2 |
| Agri | 15,403 | 12,591 | 11,559 | 5.9 | 91.8 | 16,313 | 105.9 | 129.6 | 141.1 | 11,379 | 69.8 |
| IES | 999 | 1,188 | 1,092 | 0.6 | 91.9 | 1,084 | 108.6 | 91.3 | 99.3 | 919 | 84.7 |
| Trans | 7,611 | 8,239 | 7,758 | 4.0 | 94.2 | 8,655 | 113.7 | 105.1 | 111.6 | 5,766 | 66.6 |
| Interest payment | 26,983 | 24,050 | 26,764 | 13.7 | 111.3 | 38,891 | 144.1 | 161.7 | 145.3 | 24,843 | 69.1 |
| Total | 224,019 | 211,028 | 194,864 | 100 | 92.3 | 269,415 | 120.3 | 127.7 | 138.3 | 193,708 | 72.7 |

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 May 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 May 2019 amounts to 72.7 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 | 40.7 | 32.8 | 4.6 | 5.9 | 13.7 | 2.3 |
| Sector Share in Budget FY19 | 45.8 | 29.1 | 3.3 | 6.1 | 14.4 | 1.3 |
| Sector share in Actual expenditure FY19 (Up to May) | 40.6 | 30.5 | 7.9 | 5.8 | 13.6 | 1.6 |

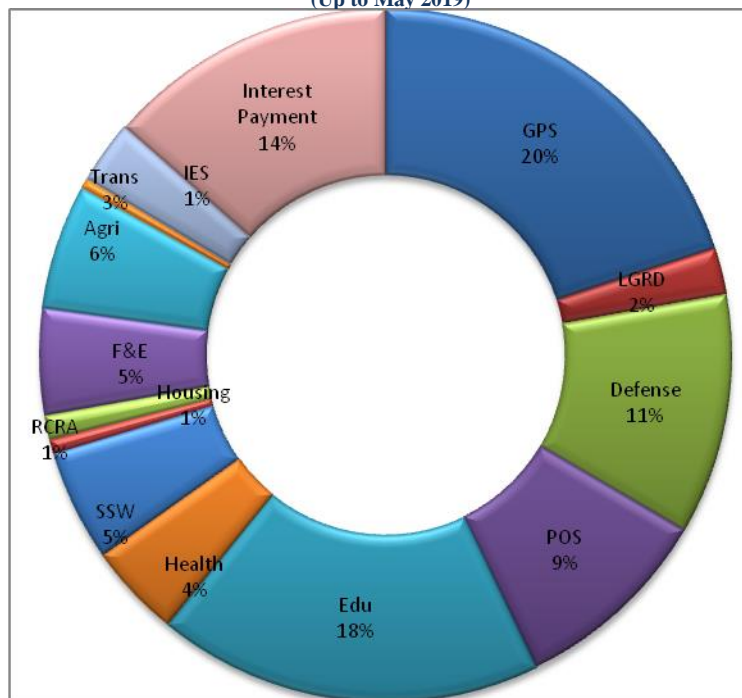
Note:

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 May 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 May 2019)



Total operating spending up to May, 2019 in the current fiscal year (FY19) is 72.7 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 (20 percent) followed by Education (18 percent), Interest Payment (14 percent) and Defense (11 percent).

1.1.4 Sector-wise Utilization

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

**Figure 2: OperatingExpenditure
(Up to May 2019)**

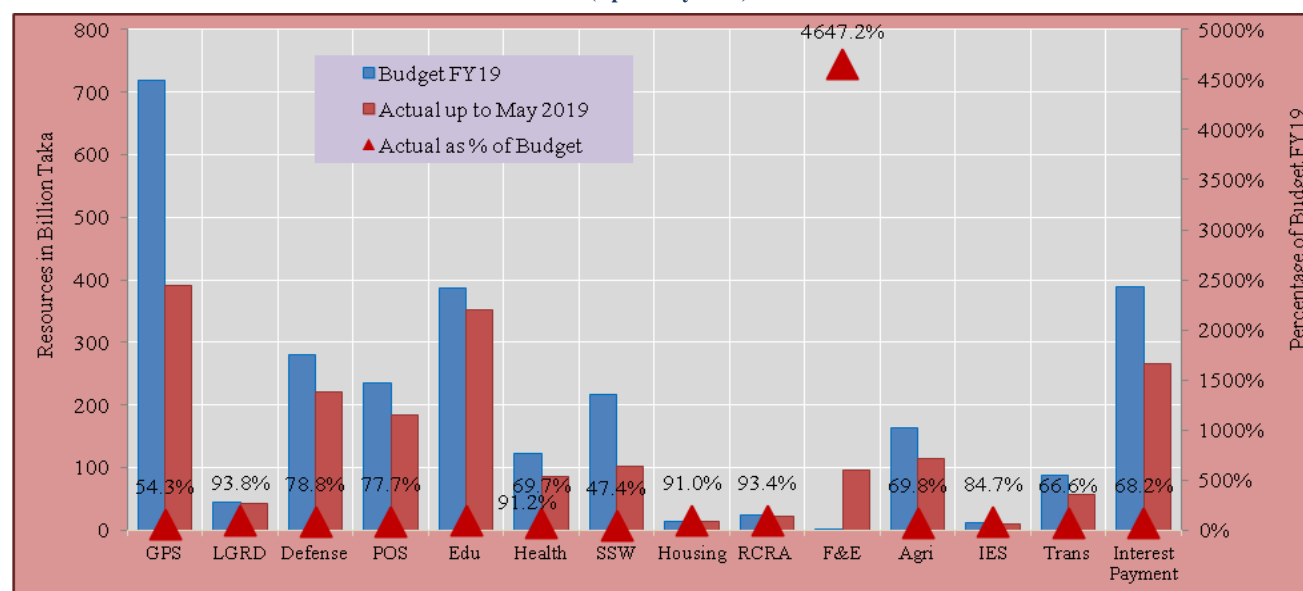


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (4647.2%), LGRD (93.8%), Housing (91.0%), RCRA (93.4%), Education (91.2%), and Industrial and Economic Services (84.7%) sectors have shown better performance apart from Interest Payment. A table containing detailed data is annexed as **Appendix 1**.

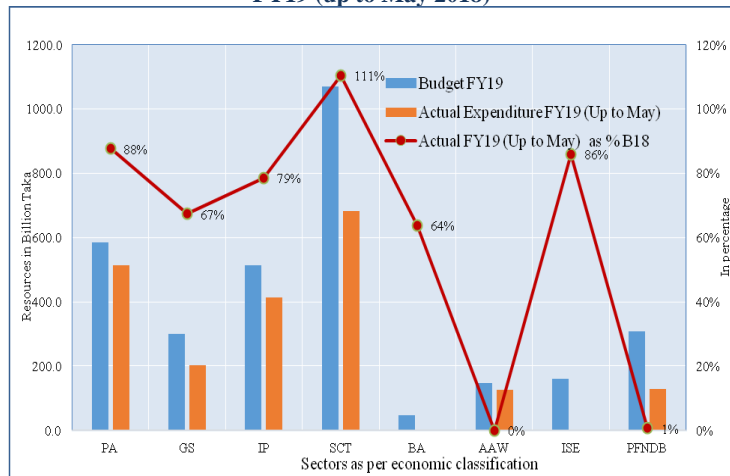
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY19), actual spending (operating) up to May 2019 is 72.7 percent of the budget estimate, which was 68.2 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

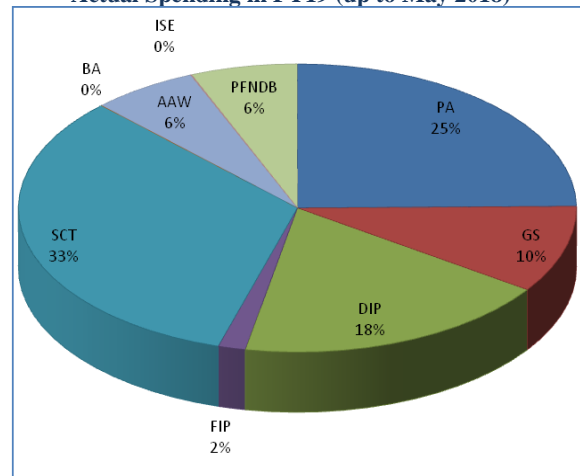
1.2 OPERATINGEXPENDITURE: ECONOMIC CLASSIFICATION

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 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 May 2018)**



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



Up to May 2019, utilization rate of total operating expenditure is 72.5 percent. For some categories, like subsidies and current transfer (111%), pay and allowances (88%), interest payment (79%), and Investment in share & equities (86%) 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 2019, actual expenditure is 41.04 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, HCS (78.15 percent) sector made the highest utilization of allocated resources followed by Agriculture, Fisheries and Livestock (53.82 percent) and Fuel and Energy (50.47 percent).
- Some of the sectors with large allocation like Defence, and General Public Services showed a less-than-average performance.

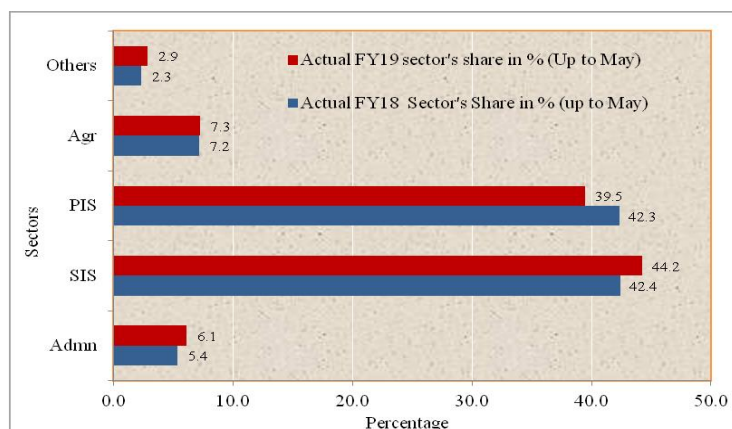
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

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 May) | Sector's Share in Actual (up to May) (%) | Actual FY18 as % of Revised Budget FY18 | Budget FY19 | Actual FY19 (up to May) | Budget FY19 as % of Revised Budget FY18 | Budget FY19 as % of Actual FY18 | Actual FY19 (up to May) as % of Budget FY19 | Actual FY19 sector's share in % (up to May) |
| GPS | 8,345 | 10,145 | 6,499 | 2,011 | 3.42 | 64.05 | 10,952 | 3,390 | 107.95 | 168.53 | 30.95 | 4.60 |
| LGRD | 23,790 | 25,480 | 17,481 | 10,697 | 18.21 | 68.61 | 28,152 | 13,748 | 110.49 | 161.04 | 48.84 | 18.64 |
| Defence | 680 | 930 | 42 | 31 | 0.05 | 4.53 | 1,152 | 21 | 123.92 | 2736.15 | 1.80 | 0.03 |
| POS | 2,564 | 2,493 | 2,261 | 1,130 | 1.92 | 90.70 | 3,018 | 1,118 | 121.07 | 133.48 | 37.04 | 1.52 |
| Edu | 30,155 | 25,001 | 14,089 | 7,317 | 12.46 | 56.35 | 29,321 | 9,468 | 117.28 | 208.11 | 32.29 | 12.84 |
| Health | 9,520 | 8,700 | 6,664 | 3,743 | 6.37 | 76.61 | 11,141 | 4,515 | 128.06 | 167.16 | 40.53 | 6.12 |
| SSW | 4,340 | 4,078 | 3,117 | 1,844 | 3.14 | 76.44 | 5,572 | 2,144 | 136.65 | 178.77 | 38.48 | 2.91 |
| HCS | 2,569 | 2,511 | 2,223 | 1,297 | 2.21 | 88.53 | 3,520 | 2,751 | 140.17 | 158.33 | 78.15 | 3.73 |
| RCRA | 1,492 | 1,311 | 1,142 | 993 | 1.69 | 87.15 | 1,968 | 975 | 150.15 | 172.29 | 49.52 | 1.32 |
| FE | 20,957 | 24,104 | 27,414 | 11,145 | 18.97 | 113.73 | 24,713 | 12,473 | 102.53 | 90.15 | 50.47 | 16.91 |
| AFL | 9,026 | 8,444 | 7,567 | 4,232 | 7.20 | 89.62 | 9,948 | 5,354 | 117.81 | 131.47 | 53.82 | 7.26 |
| IES | 3,082 | 1,753 | 1,334 | 587 | 1.00 | 76.12 | 2,381 | 1,128 | 135.81 | 178.42 | 47.37 | 1.53 |
| TC | 42,494 | 38,743 | 32,320 | 13,712 | 23.34 | 83.42 | 47,830 | 16,660 | 123.46 | 147.99 | 34.83 | 22.59 |
| Total | 159,014 | 153,691 | 122,154 | 58,739 | 100.00 | 79.48 | 179,668 | 73,743 | 116.90 | 147.08 | 41.04 | 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, 2019 is presented in **Figure 5**.

➤ From the graph it appears that up to May 2019, the maximum share of spending went to social infrastructure (44.2 percent) followed by physical infrastructure (39.5 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

(In Crore Taka)

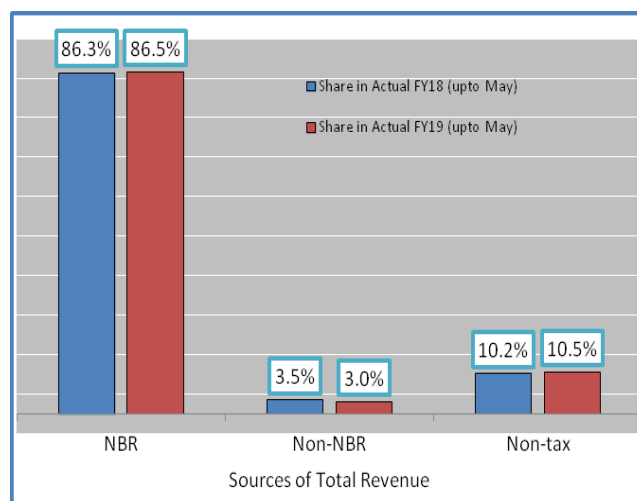
| Sources of Revenue | Fiscal Year 2017-18 | | | | | Fiscal Year 2018-19 | | | |
|-------------------------------------|---------------------|---------------------|-------------|-------------------|-------------------------|---------------------|-------------------|-------------------------|---|
| | Budget FY18 | Revised Budget FY18 | Actual FY18 | Actual FY18 (May) | Actual FY18 (up to May) | Budget FY19 | Actual FY19 (May) | Actual FY19 (up to May) | Actual (up to May) as percentage of Budget FY19 |
| Tax Revenue (a+b) | 256,449 | 232,202 | 194,325 | 19,322 | 173,497 | 305,927 | 21,002 | 199,674 | 65.3 |
| a. NBR | 248,190 | 224,999 | 187,103 | 18,784 | 166,762 | 296,200 | 20,362 | 192,928 | 65.1 |
| a.1 Income | 85,176 | 77,735 | 59,031 | 4,346 | 48,848 | 100,719 | 5,616 | 56,389 | 56.0 |
| a.2 VAT | 91,169 | 82,712 | 68,221 | 7,221 | 61,431 | 110,554 | 8,196 | 75,543 | 68.3 |
| a.3 Import | 38,402 | 34,766 | 36,509 | 4,778 | 34,047 | 48,766 | 4,090 | 35,465 | 72.7 |
| a.4 Export duty | 30,109 | 26,538 | 19,986 | 2,188 | 19,297 | 32,553 | 2,251 | 22,163 | 68.1 |
| a.5 Excise | 44 | 40 | 31 | 1 | 30 | 36 | 1 | 114 | 316.3 |
| a.6 Supplementary Duty | 1,599 | 1,664 | 2,117 | 127 | 2,013 | 2,090 | 103 | 2,224 | 106.4 |
| a.7 Other Taxes | 1,691 | 1,543 | 1,209 | 124 | 1,096 | 1,482 | 104 | 1,030 | 69.5 |
| b. Non-NBR | 8,259 | 7,203 | 7,222 | 538 | 6,734 | 9,727 | 640 | 6,746 | 69.4 |
| c. Non-tax Revenue | 31,538 | 27,252 | 22,229 | 2,601 | 19,639 | 33,354 | 2,591 | 23,452 | 70.3 |
| Total Revenue (a + b + c) | 287,987 | 259,454 | 216,554 | 21,923 | 193,136 | 339,281 | 23,593 | 223,126 | 65.8 |
| d. Tax-GDP Ratio (base 2005-06) | 11.40 | 10.32 | 8.63 | 0.86 | 7.71 | 12.06 | 0.83 | 7.87 | - |
| e. Revenue-GDP ratio (base 2005-06) | 12.80 | 11.53 | 9.62 | 0.97 | 8.58 | 13.34 | 0.93 | 8.78 | - |

- **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 13.34 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 May 2018-19).
- Growth rates of NBR & Non-NBR tax are 15.7 and 0.18 percent respectively. On the other hand, non-tax revenue collection grew by 19.41 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 65.3 and 70.3 percent respectively

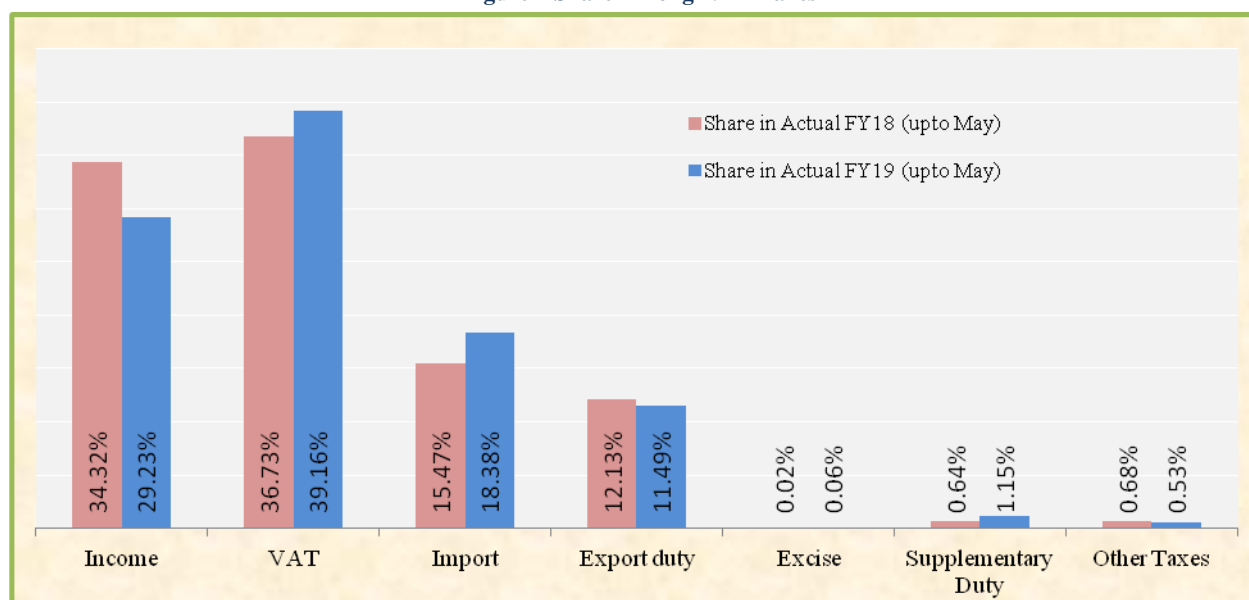
Figure 6: Sources of Revenue Collection



- Up to May 2019, total revenue collection for FY19 increased by 15.5 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 65.8 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 12.03 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 May 2019, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.16 percent was collected from VAT, 29.23 percent from income tax, 18.38 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 May | Accounts 2018-19 up to May |
|--|---------------|----------|--------------|------------------|---------------|----------------|--------------|----------------------------|----------------------------|
| | Budget | Revised | Accounts May | Accounts 2017-18 | Budget | Revised Budget | Accounts May | | |
| Revenues | 287,990 | 259,454 | 21,923 | 216,556 | 339,294 | 316612 | 23,593 | 193,137 | 223,128 |
| Tax Revenue | 256,448 | 232,202 | 19,322 | 194,327 | 305,928 | 289600 | 21,002 | 173,497 | 199,676 |
| Non-Tax Revenue | 31,542 | 27,252 | 2,601 | 22,229 | 33,368 | 27013 | 2,591 | 19,639 | 23,452 |
| Foreign Grants | 5,504 | 4,457 | 49 | 868 | 4,051 | 3787 | 0 | 107 | 296 |
| Revenue and Foreign Grants | 293,494 | 263,911 | 21,973 | 217,424 | 343,345 | 320400 | 23,593 | 193,243 | 223,424 |
| Operating Expenditure | 234,012 | 210,577 | 18,379 | 191,473 | 282,415 | 266727 | 29,956 | 151,455 | 193,778 |
| Net Outlay for Food Account Operation | 361 | 3,894 | 373 | 6,994 | 365 | 282 | 1,207 | 7,889 | 7,511 |
| Loans & Advances (Net) | 6,879 | 3,335 | -166 | 1,430 | 2,124 | 2082 | -187 | 1,499 | -1,380 |
| Development Expenditure | 159,013 | 153,688 | 11,140 | 122,154 | 179,669 | 173449 | 18,350 | 58,739 | 73,743 |
| Development Program financed from Revenue Budget | 249 | 261 | 7 | 141 | 327 | 299 | 14 | 64 | 123 |
| Non-ADP Project | 3,512 | 3,140 | 0 | 1,495 | 4,365 | 4143 | 0 | 0 | 0 |
| Annual Development Programme | 153,331 | 148,381 | 11,023 | 119,538 | 173,000 | 167000 | 18,194 | 58,059 | 73,108 |
| Non-ADP FFW and Transfer | 1,921 | 1,906 | 110 | 980 | 1,978 | 2008 | 142 | 616 | 512 |
| Total Expenditure | 400,266 | 371,495 | 29,726 | 322,050 | 464,574 | 442541 | 49,326 | 219,582 | 273,651 |
| Overall Balance (Including Grants) | -106,772 | -107,584 | -7,754 | -104,626 | -121,229 | -122142 | -25,733 | -26,339 | -50,227 |
| Overall Balance (Excluding Grants) | -112,276 | -112,040 | -7,803 | -105,494 | -125,280 | -125929 | -25,733 | -26,445 | -50,523 |
| (In percent of GDP 2005-06 base) | | | | | | | | | |
| (Including grants) | -4.74 | -4.78 | -0.34 | -4.65 | -4.77 | -4.80 | -1.01 | -1.17 | -1.98 |
| (In percent of GDP 2005-06 base) | | | | | | | | | |
| (Excluding grants) | -4.99 | -4.98 | -0.35 | -4.69 | -4.94 | -4.95 | -1.01 | -1.18 | -1.99 |

- 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 May, 2019 (excluding grants) as percentage of GDP was -1.99 percent.

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

5.0 Financing

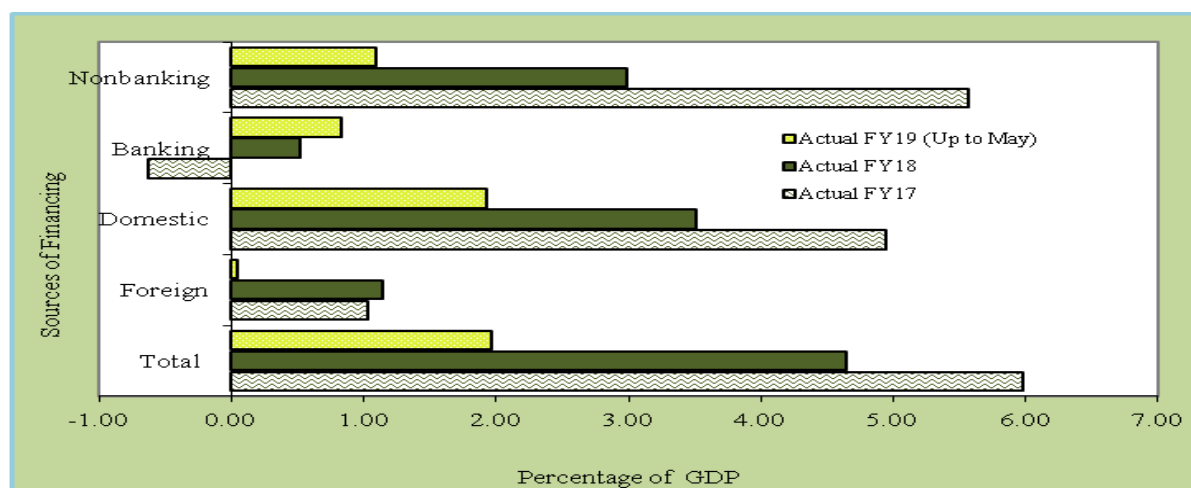
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

| Description | Fiscal Year: 2017-18 | | | | Fiscal Year: 2018-19 | | | Accounts FY18 up to May | Accounts FY19 up to May |
|--|----------------------|-----------|--------------|---------------|----------------------|----------------|--------------|-------------------------|-------------------------|
| | Budget | Revised | Accounts May | Accounts FY18 | Budget | Revised Budget | Accounts May | | |
| 1.0 Foreign Borrowing-Net | 46,420 | 41,567 | 1,170 | 25,621 | 50,016 | 43,397 | -197 | 3,806 | 1,212 |
| 1.1 Foreign Borrowing | 55,313 | 51,040 | 1,170 | 33,132 | 60,585 | 53,883 | 455 | 11,305 | 11,234 |
| 1.2 Amortization | -8,893 | -9,473 | 0 | -7,512 | -10,569 | -10,486 | -652 | -7,498 | -10,022 |
| 2.0 Domestic Borrowing | 60,351 | 66,017 | 6,584 | 79,004 | 71,226 | 78,745 | 25,807 | 22,531 | 48,886 |
| 2.1 Borrowing from Banking System (Net) | 28,202 | 19,917 | 3,749 | 11,731 | 42,029 | 30,895 | 19,296 | -8,302 | 21,055 |
| 2.1.1 Long-Term Debt (Net) | 19,437 | 13,380 | 900 | 6,171 | 23,965 | 21,117 | 2,300 | 2,981 | 14,162 |
| 2.1.2 Short-Term Debt (Net) | 8,765 | 6,537 | 2,849 | 5,560 | 18,064 | 9,778 | 16,996 | -11,283 | 6,893 |
| 2.2 Non-Bank Borrowing (Net) | 32,149 | 46,100 | 2,836 | 67,273 | 29,197 | 47,850 | 6,511 | 30,833 | 27,831 |
| 2.2.1 National Savings Schemes (Net) | 30,150 | 44,000 | 3,285 | 46,289 | 26,197 | 45,000 | 3,247 | 43,280 | 49,764 |
| 2.2.2 Others | 1,999 | 2,100 | -450 | 20,984 | 3,000 | 2,850 | 3,264 | -12,447 | -21,934 |
| Total - Financing : | 106,771 | 107,584 | 7,754 | 104,624 | 121,242 | 122,142 | 25,609 | 26,337 | 50,097 |
| GDP | 2,250,479 | 2,250,479 | 2,250,479 | 2,250,479 | 2,542,483 | 2,542,483 | 2,542,483 | 2,250,479 | 2,542,483 |
| (In percent of GDP) : | 4.74 | 4.78 | 0.34 | 4.65 | 4.77 | 4.80 | 1.01 | 1.17 | 1.97 |

Figure 8 Sources Of Financing Deficit



For FY19, up to May, 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 2017-18 | | | | | Fiscal Year 2018-19 | | |
|---|---------------------|---------------------|-------------------|-------------------------|-------------|---------------------|-------------------|-------------------------|
| | Budget FY18 | Revised Budget FY18 | Actual FY18 (May) | Actual FY18 (Up to May) | Actual FY18 | Budget FY19 | Actual FY19 (May) | Actual FY19 (up to May) |
| General Public Services | 54,102 | 45,897 | 4,551 | 32,323 | 38,381 | 71,985 | 4,924 | 39,091 |
| LGRD | 3,910 | 4,499 | 400 | 2,751 | 4,093 | 4,515 | 527 | 4,234 |
| Defence | 25,076 | 25,486 | 2,803 | 18,234 | 21,107 | 27,932 | 2,572 | 22,016 |
| Public Order and safety | 20,286 | 21,488 | 1,840 | 14,270 | 19,792 | 23,575 | 3,371 | 18,312 |
| Education & technology | 35,290 | 34,927 | 2,452 | 28,769 | 33,484 | 38,615 | 6,422 | 35,203 |
| Health | 11,131 | 11,314 | 932 | 7,833 | 10,174 | 12,242 | 1,435 | 8,537 |
| Social Security and Welfare | 19,787 | 17,818 | 1,214 | 9,849 | 14,974 | 21,582 | 2,113 | 10,228 |
| Housing | 1,164 | 1,272 | 122 | 784 | 1,233 | 1,443 | 150 | 1,313 |
| Recreation, Culture and Religious Affairs | 2,116 | 2,101 | 476 | 2,412 | 3,319 | 2,373 | 417 | 2,216 |
| Fuel and Energy | 163 | 158 | 7 | 157 | 1,135 | 208 | 2,763 | 9,651 |
| Agriculture | 15,403 | 12,591 | 816 | 8,709 | 11,559 | 16,313 | 2,102 | 11,379 |
| Industrial & Economic Services | 999 | 1,188 | 97 | 957 | 1,092 | 1,084 | 108 | 919 |
| Transport and Communication | 7,611 | 8,239 | 836 | 6,003 | 7,758 | 8,655 | 721 | 5,766 |
| Interest | 26,983 | 24,050 | 2,001 | 19,490 | 26,764 | 38,891 | 2,605 | 24,843 |
| Total - OperatingRevenue Expenditure | 224,019 | 211,028 | 18,547 | 152,540 | 194,864 | 269,415 | 30,229 | 193,708 |

Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

| Ministries/Division | Actual FY17 | Fiscal Year 2017-18 | | | | | Fiscal Year 2018-19 | | | |
|-------------------------|-------------|---------------------|---------------------|-------------------|-------------------------|-------------|---------------------|-------------------|-------------------------|--|
| | | Budget FY18 | Revised Budget FY18 | Actual FY18 (May) | Actual FY18 (Up to May) | Actual FY18 | Budget FY19 | Actual FY19 (May) | Actual FY19 (up to May) | Actual FY19 (up to May) as % Budget FY19 |
| Sub-total = GPS | 38,381 | 54,102 | 45,897 | 4,551 | 32,323 | 38,381 | 71,985 | 4,924 | 39,091 | 54.3 |
| Office of the President | 22 | 21 | 22 | 2 | 19 | 22 | 23 | 3 | 20 | 85.9 |
| Parliament | 237 | 298 | 298 | 17 | 186 | 237 | 298 | 27 | 168 | 56.5 |
| Prime Minister's Office | 415 | 486 | 585 | 39 | 300 | 415 | 487 | 65 | 388 | 79.7 |
| Cabinet Division | 58 | 58 | 65 | 6 | 47 | 58 | 74 | 8 | 56 | 75.9 |

| Ministries/Division | | Fiscal Year 2017-18 | | | | | Fiscal Year 2018-19 | | | |
|--|-------------|---------------------|---------------------|-------------------|-------------------------|-------------|---------------------|-------------------|-------------------------|--|
| | Actual FY17 | Budget FY18 | Revised Budget FY18 | Actual FY18 (May) | Actual FY18 (Up to May) | Actual FY18 | Budget FY19 | Actual FY19 (May) | Actual FY19 (up to May) | Actual FY19 (up to May) as % Budget FY19 |
| Election Commission | 290 | 308 | 348 | 29 | 229 | 290 | 1,685 | 106 | 1,382 | 82.0 |
| Ministry of Public Administration | 1,639 | 1,772 | 1,970 | 123 | 1,275 | 1,639 | 2,177 | 276 | 1,611 | 74.0 |
| Public Service Commission | 54 | 46 | 52 | 6 | 45 | 54 | 47 | 9 | 53 | 112.1 |
| Finance Division | 30,969 | 45,800 | 36,371 | 3,578 | 26,733 | 30,969 | 60,443 | 3,877 | 29,797 | 49.3 |
| Internal Resources Division | 885 | 1,865 | 1,791 | 94 | 805 | 885 | 2,037 | 165 | 991 | 48.7 |
| Financial Institutions Division | 355 | 111 | 359 | 38 | 104 | 355 | 279 | 3 | 143 | 51.2 |
| Economic Relations Division | 2,275 | 1,999 | 2,576 | 537 | 1,813 | 2,275 | 3,021 | 256 | 3,327 | 110.1 |
| Planning Division/2 | 68 | 70 | 69 | 5 | 58 | 68 | 73 | 8 | 61 | 82.7 |
| Implementation, Monitoring and Evaluation Division | 52 | 51 | 52 | 4 | 33 | 52 | 37 | 8 | 28 | 75.5 |
| Statistics and Informatics Division | 150 | 165 | 165 | 16 | 128 | 150 | 182 | 23 | 134 | 73.2 |
| Ministry of Foreign Affairs | 913 | 1,049 | 1,173 | 57 | 549 | 913 | 1,120 | 90 | 932 | 83.2 |
| Sub-total = LGRD | 4,093 | 3,910 | 4,499 | 400 | 2,751 | 4,093 | 4,515 | 527 | 4,234 | 93.8 |
| Local Government Division | 3,592 | 3,139 | 3,690 | 379 | 2,351 | 3,592 | 3,682 | 424 | 3,719 | 101.0 |
| Rural Development and Co-operatives Division | 469 | 470 | 481 | 20 | 374 | 469 | 514 | 95 | 484 | 94.2 |
| Ministry of Chittagong Hill Tracts Affairs | 32 | 301 | 329 | 1 | 26 | 32 | 320 | 8 | 31 | 9.5 |
| Sub-total = Defence | 21,107 | 25,076 | 25,486 | 2,803 | 18,234 | 21,107 | 27,932 | 2,572 | 22,016 | 78.8 |
| Ministry of Defence - Defence Services | 20,255 | 24,074 | 24,438 | 2,719 | 17,468 | 20,255 | 26,750 | 2,351 | 20,925 | 78.2 |
| Ministry of Defence - Others Services | 827 | 971 | 1,017 | 82 | 750 | 827 | 1,147 | 217 | 1,067 | 93.1 |
| Armed Forces Division | 24 | 30 | 30 | 3 | 16 | 24 | 35 | 4 | 24 | 68.2 |
| Sub-total=POS | 19,792 | 20,286 | 21,488 | 1,840 | 14,270 | 19,792 | 23,575 | 3,371 | 18,312 | 77.7 |
| Supreme Court | 166 | 165 | 168 | 13 | 136 | 166 | 180 | 22 | 157 | 87.6 |
| Law and Justice Division | 976 | 916 | 975 | 98 | 825 | 976 | 1,040 | 158 | 930 | 89.4 |
| Public Security Division | 17,017 | 17,231 | 18,312 | 1,604 | 12,136 | 17,017 | 20,148 | 2,939 | 15,709 | 78.0 |
| Legislative and Parliamentary Affairs Division | 25 | 22 | 26 | 2 | 18 | 25 | 35 | 4 | 24 | 67.9 |
| Anti Corruption Commission | 80 | 81 | 83 | 7 | 64 | 80 | 89 | 16 | 84 | 94.9 |
| Security Services Division | 1,528 | 1,872 | 1,925 | 117 | 1,092 | 1,528 | 2,083 | 233 | 1,408 | 67.6 |
| Sub-total = Edu | 33,484 | 35,290 | 34,927 | 2,452 | 28,769 | 33,484 | 38,615 | 6,422 | 35,203 | 91.2 |

| Ministries/Division | | Fiscal Year 2017-18 | | | | | Fiscal Year 2018-19 | | | |
|---|-------------|---------------------|---------------------|-------------------|-------------------------|-------------|---------------------|-------------------|-------------------------|--|
| | Actual FY17 | Budget FY18 | Revised Budget FY18 | Actual FY18 (May) | Actual FY18 (Up to May) | Actual FY18 | Budget FY19 | Actual FY19 (May) | Actual FY19 (up to May) | Actual FY19 (up to May) as % Budget FY19 |
| Ministry of Primary and Mass Education | 11,800 | 13,270 | 12,687 | 1,046 | 10,206 | 11,800 | 14,154 | 2,394 | 13,025 | 92.0 |
| Secondary and Higher Education Division | 16,762 | 16,964 | 17,163 | 942 | 14,245 | 16,762 | 18,874 | 3,240 | 17,373 | 92.0 |
| Ministry of Science and Technology | 444 | 436 | 445 | 110 | 433 | 444 | 480 | 19 | 379 | 79.0 |
| Information and Communication Technology Division | 194 | 189 | 209 | 9 | 93 | 194 | 213 | 6 | 99 | 46.5 |
| Technical and Madrasah Education Division | 4,284 | 4,430 | 4,423 | 345 | 3,792 | 4,284 | 4,894 | 763 | 4,327 | 88.4 |
| Sub-total = Health | 10,174 | 11,131 | 11,314 | 932 | 7,833 | 10,174 | 12,242 | 1,435 | 8,537 | 69.7 |
| Health Services Division | 7,694 | 8,331 | 8,443 | 715 | 5,725 | 7,694 | 9,118 | 1,002 | 6,183 | 67.8 |
| Medical Education and Family Welfare Division | 2,480 | 2,799 | 2,871 | 216 | 2,107 | 2,480 | 3,124 | 433 | 2,354 | 75.3 |
| Sub-total = SSW | 14,974 | 19,787 | 17,818 | 1,214 | 9,849 | 14,974 | 21,582 | 2,113 | 10,228 | 47.4 |
| Ministry of Social Welfare | 4,565 | 4,625 | 4,625 | 61 | 3,398 | 4,565 | 5,339 | 136 | 3,901 | 73.1 |
| Ministry of Women and Children Affairs | 2,241 | 2,273 | 2,408 | 29 | 609 | 2,241 | 2,980 | 178 | 491 | 16.5 |
| Ministry of Food | 1,450 | 3,457 | 1,599 | 6 | 33 | 1,450 | 3,391 | 2 | 62 | 1.8 |
| Ministry of Disaster Management and Relief | 3,555 | 5,866 | 5,612 | 468 | 2,680 | 3,555 | 6,162 | 1,038 | 2,638 | 42.8 |
| Ministry of Liberation Affairs | 3,163 | 3,566 | 3,574 | 651 | 3,129 | 3,163 | 3,711 | 759 | 3,137 | 84.5 |
| Sub-total = HCS | 1,233 | 1,164 | 1,272 | 122 | 784 | 1,233 | 1,443 | 150 | 1,313 | 91.0 |
| Ministry of Housing and Public Works | 1,233 | 1,164 | 1,272 | 122 | 784 | 1,233 | 1,443 | 150 | 1,313 | 91.0 |
| Sub-total = RCRA | 3,319 | 2,116 | 2,101 | 476 | 2,412 | 3,319 | 2,373 | 417 | 2,216 | 93.4 |
| Ministry of Information | 2,007 | 621 | 629 | 351 | 1,493 | 2,007 | 643 | 72 | 541 | 84.0 |
| Ministry of Cultural Affairs | 276 | 220 | 283 | 26 | 208 | 276 | 290 | 31 | 244 | 84.1 |
| Ministry of Religious Affairs | 218 | 216 | 225 | 19 | 177 | 218 | 247 | 4 | 468 | 189.5 |
| Ministry of Youth and Sports | 818 | 1,059 | 965 | 80 | 533 | 818 | 1,193 | 310 | 964 | 80.8 |
| Sub-total = FE | 1,135 | 163 | 158 | 7 | 157 | 1,135 | 208 | 2,763 | 9,651 | 4,647.2 |
| Energy and Mineral Resources Division | 151 | 114 | 95 | 5 | 138 | 151 | 165 | 1,506 | 2,539 | 1,543.0 |
| Power Division | 984 | 49 | 63 | 2 | 20 | 984 | 43 | 1,256 | 7,112 | 16,489.7 |
| Sub-total = Agr | 11,559 | 15,403 | 12,591 | 816 | 8,709 | 11,559 | 16,313 | 2,102 | 11,379 | 69.8 |
| Ministry of Agriculture/3 | 7,785 | 11,707 | 8,728 | 366 | 5,623 | 7,785 | 11,951 | 1,791 | 8,171 | 68.4 |
| Ministry of Fisheries and Livestock | 900 | 914 | 937 | 86 | 770 | 900 | 984 | 129 | 829 | 84.2 |

| Ministries/Division | Fiscal Year 2017-18 | | | | | | Fiscal Year 2018-19 | | | |
|--|---------------------|-------------|---------------------|-------------------|-------------------------|-------------|---------------------|-------------------|-------------------------|--|
| | Actual FY17 | Budget FY18 | Revised Budget FY18 | Actual FY18 (May) | Actual FY18 (Up to May) | Actual FY18 | Budget FY19 | Actual FY19 (May) | Actual FY19 (up to May) | Actual FY19 (up to May) as % Budget FY19 |
| Ministry of Environment and Forest | 508 | 535 | 548 | 82 | 436 | 508 | 789 | 19 | 513 | 65.1 |
| Ministry of Land | 1,000 | 995 | 1,007 | 84 | 751 | 1,000 | 1,101 | 159 | 841 | 76.3 |
| Ministry of Water Resources | 1,366 | 1,252 | 1,371 | 198 | 1,130 | 1,366 | 1,487 | 5 | 1,024 | 68.9 |
| Sub-total = IES | 1,092 | 999 | 1,188 | 97 | 957 | 1,092 | 1,084 | 108 | 919 | 84.7 |
| Ministry of Commerce | 158 | 174 | 182 | 14 | 125 | 158 | 209 | 13 | 149 | 71.6 |
| Ministry of Labour and Employment | 82 | 94 | 92 | 9 | 69 | 82 | 111 | 13 | 93 | 83.9 |
| Ministry of Industries | 474 | 304 | 482 | 48 | 456 | 474 | 293 | 24 | 284 | 96.9 |
| Ministry of Expatriates' Welfare and Overseas Employment | 231 | 274 | 271 | 17 | 189 | 231 | 287 | 41 | 231 | 80.5 |
| Ministry of Textiles and Jute | 146 | 152 | 161 | 9 | 118 | 146 | 185 | 17 | 162 | 87.3 |
| Sub-total = TC | 7,758 | 7,611 | 8,239 | 836 | 6,003 | 7,758 | 8,655 | 721 | 5,766 | 66.6 |
| Road Transport and Highways Division | 3,416 | 2,876 | 3,562 | 490 | 2,416 | 3,416 | 3,563 | 610 | 3,586 | 100.7 |
| Ministry of Railways | 2,707 | 3,037 | 3,087 | 247 | 2,265 | 2,707 | 3,410 | 1 | 542 | 15.9 |
| Ministry of Shipping | 543 | 547 | 552 | 6 | 406 | 543 | 632 | 9 | 468 | 74.1 |
| Ministry of Civil Aviation and Tourism | 47 | 43 | 43 | 9 | 38 | 47 | 47 | 1 | 38 | 81.3 |
| Posts and Telecommunications Division | 1,023 | 1,081 | 967 | 84 | 866 | 1,023 | 1,002 | 100 | 1,083 | 108.0 |
| Bridges Division | 22 | 26 | 26 | 0 | 13 | 22 | 2 | 0 | 50 | 2,666.0 |
| Sub-total = Interest | 23,159 | 25,037 | 21,535 | 1,833 | 18,375 | 23,159 | 35,928 | 2,329 | 24,843 | 69.1 |
| Domestic | 23,159 | 25,037 | 21,535 | 1,833 | 18,375 | 23,159 | 35,928 | 2,329 | 24,843 | 69.1 |
| Foreign | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total OperatingRevenue Expenditure | 191,259 | 222,074 | 208,512 | 18,379 | 151,425 | 191,259 | 266,452 | 29,953 | 193,708 | 72.7 |

Appendix 3: OperatingExpenditure by Economic Classification

(In Crore Taka)

| Description | Budget FY18 | Revised Budget FY18 | Actual FY18 | Actual FY18 (Up to May) | Budget FY19 | Actual FY19 (Up to May) | Actual FY18 (Up to May) as % of Budget FY18 | Actual FY19 (upto May) as % of Budget FY19 |
|-----------------------------|-------------|---------------------|-------------|-------------------------|-------------|-------------------------|---|--|
| Pay and Allowances | 54,308 | 53,210 | 47,847 | 42,257 | 58,524 | 51,286 | 77.8 | 87.6 |
| Pay of Officers | 7,327 | 7,245 | 6,763 | 6,180 | 7,679 | 6,683 | 84.3 | 87.0 |
| Pay of Establishment | 21,740 | 20,926 | 18,796 | 16,985 | 23,046 | 20,942 | 78.1 | 90.9 |
| Allowances | 25,240 | 25,039 | 22,288 | 19,092 | 27,799 | 23,660 | 75.6 | 85.1 |

| Description | Budget FY18 | Revised Budget FY18 | Actual FY18 | Actual FY18 (Up to May) | Budget FY19 | Actual FY19 (Up to May) | Actual FY18 (Up to May) as % of Budget FY18 | Actual FY19 (upto May) as % of Budget FY19 |
|---|----------------|---------------------|----------------|-------------------------|----------------|-------------------------|---|--|
| Goods and Services | 23,843 | 26,586 | 23,479 | 15,960 | 29,994 | 20,197 | 66.9 | 67.3 |
| Supplies and Services | 17,401 | 18,826 | 15,993 | 11,522 | 21,443 | 14,031 | 66.2 | 65.4 |
| Repairs Maintenance and Rehabilitation | 6,442 | 7,760 | 7,487 | 4,438 | 8,551 | 6,167 | 68.9 | 72.1 |
| Interest Payments | 41,457 | 37,920 | 41,766 | 35,010 | 51,338 | 41,263 | 84.4 | 80.4 |
| Domestic | 39,511 | 35,404 | 38,160 | 32,293 | 48,375 | 37,988 | 81.7 | 78.5 |
| Foreign | 1,946 | 2,516 | 3,605 | 2,717 | 2,963 | 3,275 | 139.6 | 110.5 |
| Subsidies and Incentives and Current Transfers | 86,207 | 75,582 | 65,613 | 49,545 | 107,003 | 68,218 | 57.5 | 63.8 |
| Subsidies and Incentives | 19,454 | 17,329 | 10,812 | 5,794 | 33,205 | 19,774 | 29.8 | 59.6 |
| Grants in Aid | 41,017 | 41,799 | 36,535 | 29,706 | 45,173 | 34,800 | 72.4 | 77.0 |
| Pensions and Gratuities | 22,940 | 13,686 | 14,709 | 12,876 | 26,047 | 12,880 | 56.1 | 49.4 |
| Others | 2,796 | 2,767 | 3,557 | 1,169 | 2,578 | 764 | 41.8 | 29.6 |
| Block Allocations | 3,328 | 530 | 175 | 135 | 4,808 | 0 | 4.1 | 0.0 |
| Unexpected | 2,000 | 176 | 8 | 8 | 2,003 | 0 | 0.4 | 0.0 |
| Others | 1,328 | 354 | 166 | 128 | 2,805 | 0 | 9.6 | 0.0 |
| Total - Operating Recurrent Expenditure (A) | 209,142 | 193,827 | 178,879 | 142,907 | 251,667 | 180,964 | 68.3 | 71.9 |
| Acquisition of Assets and Works (B) | 12,926 | 14,684 | 12,364 | 8,514 | 14,785 | 12,714 | 65.9 | 86.0 |
| Acquisition of Assets | 12,128 | 13,468 | 11,147 | 8,193 | 13,786 | 11,521 | 67.6 | 83.6 |
| Acquisition of Land | 798 | 1,216 | 1,218 | 321 | 999 | 1,193 | 40.2 | 119.5 |
| Total - Augmented Operating Recurrent Expenditure (A+B): | 222,068 | 208,511 | 191,244 | 151,421 | 266,451 | 193,678 | 68.2 | 72.7 |
| Investments in Shares and Equities (C) | 11,945 | 2,066 | 225 | 30 | 15,963 | 100 | 0.3 | 0.6 |
| Share Capital | 11,945 | 2,066 | 225 | 30 | 15,963 | 100 | 0.3 | 0.6 |
| Total - Operating Capital Expenditure (B+C) | 24,871 | 16,750 | 12,590 | 8,545 | 30,748 | 12,813 | 34.4 | 41.7 |
| Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) : | 234,013 | 210,578 | 191,469 | 151,452 | 282,415 | 193,778 | 64.7 | 68.6 |

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 (May) | Actual FY18 (Up to May) | Actual FY18 | Budget FY19 | Actual FY19 (May) | Actual FY19 (up to May) | Actual FY18 (up to May) as % of Revised Budget FY18 | Actual FY19 (up to May) as % Budget FY19 |
| Sub-total = GPS | 8,345.4 | 10,145.4 | 296.3 | 2,011.3 | 6,498.5 | 10,951.9 | 1,038.6 | 3,389.7 | 19.82 | 30.95 |
| 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 | 267.9 | 1,544.9 | 3,766.0 | 2,313.5 | 348.7 | 1,482.9 | 36.67 | 64.10 |

| Ministry/Divisions | Fiscal Year 2017-18 | | | | | Fiscal Year 2018-19 | | | | |
|---|---------------------|---------------------|-------------------|-------------------------|-------------|---------------------|-------------------|-------------------------|---|--|
| | Budget FY18 | Revised Budget FY18 | Actual FY18 (May) | Actual FY18 (Up to May) | Actual FY18 | Budget FY19 | Actual FY19 (May) | Actual FY19 (up to May) | Actual FY18 (up to May) as % of Revised Budget FY18 | Actual FY19 (up to May) as % Budget FY19 |
| Cabinet Division | 36.6 | 17.7 | 0.1 | 0.3 | 3.6 | 72.8 | 3.3 | 12.2 | 1.85 | 16.71 |
| Election Commission | 761.9 | 605.1 | 1.0 | 81.9 | 125.1 | 210.0 | 592.3 | 1,493.2 | 13.54 | 711.04 |
| Ministry of Public Administration | 225.0 | 168.5 | 12.5 | 80.8 | 148.9 | 287.0 | 6.0 | 79.3 | 47.96 | 27.61 |
| Public Service Commission | 27.5 | 27.5 | 0.0 | 11.9 | 17.7 | 30.3 | 0.0 | 0.0 | 43.07 | 0.04 |
| Finance Division | 1,697.8 | 1,664.8 | 4.3 | 142.5 | 679.1 | 3,446.4 | 7.6 | 41.8 | 8.56 | 1.21 |
| Internal Resources Division (IRD) | 340.1 | 253.0 | 1.0 | 12.0 | 12.0 | 389.4 | 51.5 | 59.9 | 4.75 | 15.37 |
| Financial Institutions Division | 2,429.4 | 1,985.6 | 0.0 | 1.4 | 1,203.3 | 2,183.1 | 0.0 | 5.0 | 0.07 | 0.23 |
| Economic Relations Division | 36.7 | 40.3 | 0.7 | 28.0 | 29.3 | 34.9 | 0.7 | 3.3 | 69.59 | 9.40 |
| Planning Division/2 | 1,261.9 | 644.7 | 3.5 | 45.1 | 118.3 | 1,306.3 | 8.2 | 93.4 | 6.99 | 7.15 |
| Implementation Monitoring and Evaluation Division | 49.3 | 60.2 | 0.5 | 12.2 | 23.1 | 98.0 | 7.1 | 16.8 | 20.22 | 17.17 |
| Statistics and Informatics Division | 352.7 | 403.4 | 4.8 | 34.4 | 346.1 | 417.0 | 11.4 | 46.7 | 8.53 | 11.21 |
| Ministry of Foreign Affairs | 139.8 | 44.7 | 0.0 | 15.9 | 26.0 | 129.2 | 1.6 | 55.2 | 35.55 | 42.76 |
| Sub-total = LGRD | 23,789.9 | 25,479.7 | 2,059.9 | 10,697.3 | 17,481.2 | 28,152.3 | 3,276.3 | 13,748.3 | 41.98 | 48.84 |
| Local Government Division | 21,526.2 | 22,849.9 | 2,003.4 | 9,376.3 | 15,031.3 | 25,468.2 | 2,590.1 | 11,753.2 | 41.03 | 46.15 |
| Rural Development and Co-operatives Division | 1,414.4 | 1,715.3 | 34.7 | 794.9 | 1,693.0 | 1,695.1 | 515.9 | 1,465.9 | 46.34 | 86.48 |
| Ministry of Chittagong Hill Tracts Affairs | 849.3 | 914.5 | 21.9 | 526.1 | 757.0 | 989.0 | 170.3 | 529.3 | 57.53 | 53.51 |
| Sub-total = Defence | 679.9 | 930.0 | 2.3 | 30.8 | 42.1 | 1,152.5 | 2.9 | 20.7 | 3.31 | 1.80 |
| Ministry of Defence - Defence Services | 679.9 | 930.0 | 2.3 | 30.8 | 42.1 | 1,152.5 | 2.9 | 20.7 | 3.31 | 1.80 |
| Sub-total=POS | 2,564.2 | 2,493.1 | 315.4 | 1,129.8 | 2,261.2 | 3,018.3 | 252.5 | 1,118.0 | 45.32 | 37.04 |
| Law and Justice Division | 504.5 | 504.0 | 40.3 | 250.3 | 424.8 | 480.7 | 20.9 | 205.0 | 49.66 | 42.64 |
| Public Security Division | 1,044.8 | 1,072.4 | 191.3 | 542.9 | 1,026.4 | 1,257.6 | 188.3 | 657.3 | 50.63 | 52.26 |
| 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 | 0.1 | 3.5 | 7.2 | 28.6 | 0.1 | 9.1 | 30.77 | 31.83 |
| Security Services Division | 994.4 | 905.4 | 83.8 | 333.1 | 802.8 | 1,251.3 | 43.2 | 246.6 | 36.79 | 19.71 |
| Sub-total = Edu | 30,154.7 | 25,000.6 | 1,489.2 | 7,317.5 | 14,089.0 | 29,321.1 | 1,793.7 | 9,468.1 | 29.27 | 32.29 |
| Ministry of Primary and Mass Education | 8,751.9 | 7,411.0 | 409.8 | 2,488.4 | 6,544.6 | 8,312.0 | 460.0 | 3,283.6 | 33.58 | 39.50 |
| Secondary and Higher Education Division | 6,177.4 | 4,355.3 | 343.2 | 1,516.0 | 3,382.6 | 6,014.2 | 633.7 | 2,514.1 | 34.81 | 41.80 |
| Ministry of Science and Technology | 10,602.1 | 9,246.7 | 447.0 | 2,146.8 | 2,246.6 | 11,720.4 | 602.6 | 2,941.5 | 23.22 | 25.10 |
| Information and Communication Technology Division | 3,784.5 | 3,269.9 | 270.1 | 1,065.3 | 1,414.3 | 2,468.2 | 62.6 | 545.7 | 32.58 | 22.11 |
| Technical and Madrasah Education Division | 838.9 | 717.7 | 19.1 | 101.1 | 500.9 | 806.4 | 34.9 | 183.2 | 14.09 | 22.72 |
| Sub-total = Health | 9,520.3 | 8,699.6 | 1,103.9 | 3,743.3 | 6,664.5 | 11,140.6 | 750.5 | 4,514.8 | 43.03 | 40.53 |
| Health Services Division | 7,850.6 | 6,936.6 | 708.3 | 2,958.6 | 5,341.8 | 9,040.6 | 632.7 | 3,890.9 | 42.65 | 43.04 |
| Medical Education and Family Welfare Division | 1,669.7 | 1,763.0 | 395.5 | 784.7 | 1,322.6 | 2,100.0 | 117.8 | 623.9 | 44.51 | 29.71 |
| Sub-total = SSW | 4,340.2 | 4,078.1 | 362.2 | 1,843.9 | 3,117.2 | 5,572.5 | 523.3 | 2,144.2 | 45.21 | 38.48 |
| Ministry of Social Welfare | 207.6 | 192.0 | 15.5 | 95.7 | 182.2 | 254.0 | 26.8 | 111.9 | 49.84 | 44.07 |
| Ministry of Women and Children Affairs | 302.1 | 224.3 | 20.7 | 113.2 | 191.5 | 509.0 | 60.9 | 264.2 | 50.48 | 51.90 |

| Ministry/Divisions | Fiscal Year 2017-18 | | | | | Fiscal Year 2018-19 | | | | |
|--|---------------------|---------------------|-------------------|-------------------------|-------------|---------------------|-------------------|-------------------------|---|--|
| | Budget FY18 | Revised Budget FY18 | Actual FY18 (May) | Actual FY18 (Up to May) | Actual FY18 | Budget FY19 | Actual FY19 (May) | Actual FY19 (up to May) | Actual FY18 (up to May) as % of Revised Budget FY18 | Actual FY19 (up to May) as % Budget FY19 |
| Ministry of Food | 424.2 | 317.3 | 9.7 | 91.8 | 297.8 | 763.7 | 9.4 | 107.5 | 28.94 | 14.08 |
| Ministry of Disaster Management and Relief | 2,986.3 | 3,069.6 | 290.4 | 1,416.3 | 2,195.3 | 3,495.8 | 404.7 | 1,541.7 | 46.14 | 44.10 |
| Ministry of Liberation Affairs | 420.0 | 275.0 | 26.0 | 126.8 | 250.3 | 550.0 | 21.5 | 118.8 | 46.11 | 21.60 |
| Sub-total = HCS | 2,569.0 | 2,511.0 | 181.9 | 1,296.6 | 2,223.1 | 3,519.7 | 1,046.9 | 2,750.7 | 51.64 | 78.15 |
| Ministry of Housing and Public Works | 2,569.0 | 2,511.0 | 181.9 | 1,296.6 | 2,223.1 | 3,519.7 | 1,046.9 | 2,750.7 | 51.64 | 78.15 |
| Sub-total = RCRA | 1,491.8 | 1,310.7 | 137.1 | 993.1 | 1,142.3 | 1,968.1 | 265.4 | 974.6 | 75.77 | 49.52 |
| Ministry of Information | 525.2 | 221.7 | 51.8 | 116.1 | 159.5 | 522.1 | 11.1 | 132.5 | 52.38 | 25.39 |
| Ministry of Cultural Affairs | 196.3 | 113.2 | 6.7 | 79.0 | 108.4 | 220.0 | 6.4 | 182.5 | 69.78 | 82.97 |
| Ministry of Religious Affairs | 442.9 | 750.0 | 43.1 | 628.0 | 659.0 | 921.4 | 220.0 | 474.6 | 83.74 | 51.51 |
| Ministry of Youth and Sports | 327.3 | 225.9 | 35.5 | 170.0 | 215.5 | 304.6 | 27.8 | 184.9 | 75.28 | 60.70 |
| Sub-total = FE | 20,956.6 | 24,103.9 | 2,365.7 | 11,145.3 | 27,413.6 | 24,712.6 | 3,546.0 | 12,472.9 | 46.24 | 50.47 |
| Energy and Mineral Resources Division | 2,111.3 | 1,346.5 | 340.1 | 813.3 | 861.8 | 1,819.9 | 123.9 | 388.8 | 60.40 | 21.37 |
| Power Division | 18,845.3 | 22,757.4 | 2,025.6 | 10,332.0 | 26,551.8 | 22,892.7 | 3,422.1 | 12,084.0 | 45.40 | 52.79 |
| Sub-total = Agr | 9,026.0 | 8,443.7 | 528.2 | 4,232.0 | 7,566.9 | 9,947.8 | 1,408.7 | 5,353.7 | 50.12 | 53.82 |
| Ministry of Agriculture/3 | 1,893.3 | 1,586.9 | 127.6 | 904.0 | 1,452.7 | 1,959.2 | 176.3 | 999.9 | 56.97 | 51.04 |
| Ministry of Fisheries and Livestock | 1,014.8 | 824.3 | 74.8 | 401.8 | 614.3 | 883.7 | 114.6 | 388.7 | 48.74 | 43.98 |
| Ministry of Environment and Forest | 584.6 | 343.3 | 29.8 | 79.2 | 209.9 | 481.4 | 41.1 | 109.9 | 23.06 | 22.83 |
| Ministry of Land | 858.6 | 938.2 | 60.9 | 208.6 | 630.2 | 1,017.6 | 67.7 | 170.9 | 22.23 | 16.79 |
| Ministry of Water Resources | 4,674.7 | 4,751.0 | 235.2 | 2,638.5 | 4,659.8 | 5,606.0 | 1,008.9 | 3,684.3 | 55.54 | 65.72 |
| Sub-total = IES | 3,081.8 | 1,752.9 | 64.7 | 586.6 | 1,334.3 | 2,380.6 | 137.7 | 1,127.6 | 33.47 | 47.37 |
| Ministry of Commerce | 438.0 | 130.2 | 0.0 | 2.5 | 2.9 | 346.8 | 0.3 | 87.8 | 1.95 | 25.33 |
| Ministry of Labour and Employment | 168.3 | 100.0 | 3.6 | 24.4 | 64.1 | 115.7 | 3.1 | 51.0 | 24.43 | 44.09 |
| Ministry of Industries | 1,520.2 | 854.4 | 24.0 | 388.9 | 831.4 | 1,058.6 | 68.5 | 647.9 | 45.52 | 61.21 |
| Ministry of Expatriates' Welfare and Overseas Employment | 412.4 | 256.3 | 19.6 | 84.2 | 167.1 | 307.5 | 26.2 | 131.9 | 32.84 | 42.90 |
| Ministry of Textiles and Jute | 543.0 | 412.0 | 17.5 | 86.6 | 268.7 | 552.0 | 39.6 | 208.9 | 21.01 | 37.84 |
| Sub-total = GPS | 42,494.4 | 38,742.6 | 2,233.6 | 13,712.0 | 32,320.0 | 47,830.5 | 4,307.4 | 16,659.7 | 35.39 | 34.83 |
| Road Transport and Highways Division | 16,820.3 | 17,317.1 | 761.9 | 5,819.8 | 15,882.5 | 20,817.4 | 2,007.2 | 9,488.6 | 33.61 | 45.58 |
| Ministry of Railways | 13,001.1 | 10,817.0 | 883.3 | 2,839.6 | 9,700.8 | 11,154.7 | 0.0 | 198.3 | 26.25 | 1.78 |
| Ministry of Shipping | 2,185.0 | 2,353.4 | 106.4 | 1,078.4 | 2,438.9 | 2,904.6 | 432.8 | 1,918.6 | 45.82 | 66.05 |
| Ministry of Civil Aviation and Tourism | 643.6 | 611.7 | 0.0 | 203.5 | 316.9 | 1,461.0 | 527.4 | 657.4 | 33.27 | 45.00 |
| Posts and Telecommunications Division | 1,440.9 | 779.4 | 481.9 | 670.8 | 760.7 | 2,380.6 | 299.6 | 851.2 | 86.07 | 35.76 |
| Bridges Division | 8,403.5 | 6,864.1 | 0.0 | 3,099.9 | 3,220.2 | 9,112.2 | 1,040.3 | 3,545.5 | 45.16 | 38.91 |
| Total Development Revenue Expenditure | 159,014.0 | 153,691.3 | 11,140.3 | 58,739.4 | 122,153.9 | 179,668.4 | 18,349.7 | 73,742.9 | 38.22 | 41.04 |

Appendix 5: Revenue Collection

(in crore taka)

| | | Fiscal Year 2017-18 | Fiscal Year 2018-19 |
|--|--|---------------------|---------------------|
|--|--|---------------------|---------------------|

| | Actual FY17 | Budget FY18 | Revised Budget FY18 | Actual FY18 (May) | Actual FY18 (Up to May) | Actual FY18 | Budget FY19 | Actual FY19 (May) | Actual FY19 (up to May) |
|--|-------------|-------------|---------------------|-------------------|-------------------------|-------------|-------------|-------------------|-------------------------|
| Tax Revenue (a+b) | 173,474.8 | 256,449.3 | 232,202.0 | 19,322.3 | 173,496.5 | 194,325.2 | 305,927.0 | 21,002.2 | 178,671.6 |
| a. NBR | 167,249.7 | 248,190.0 | 224,999.5 | 18,784.5 | 166,762.3 | 187,103.3 | 296,200.0 | 20,361.8 | 172,565.7 |
| a.1 Income | 52,032.0 | 85,176.3 | 77,735.3 | 4,346.3 | 48,848.4 | 59,031.4 | 100,718.6 | 5,615.6 | 50,772.9 |
| a.2 VAT | 61,631.3 | 91,169.4 | 82,712.5 | 7,221.0 | 61,431.1 | 68,221.3 | 110,554.1 | 8,196.3 | 199,673.8 |
| a.3 Import | 30,951.7 | 38,401.6 | 34,766.4 | 4,777.7 | 34,046.6 | 36,508.9 | 48,766.2 | 4,090.1 | 192,927.5 |
| a.4 Export | 19,438.3 | 30,108.8 | 26,538.2 | 2,187.6 | 19,296.9 | 19,985.5 | 32,552.6 | 2,251.4 | 56,388.5 |
| a.4 Excise | 21.6 | 44.1 | 40.2 | 0.8 | 30.0 | 30.6 | 36.0 | 1.1 | 75,543.0 |
| a.5 Sup | 1,790.9 | 1,599.2 | 1,663.9 | 127.2 | 2,013.2 | 2,116.5 | 2,090.1 | 103.3 | 35,465.2 |
| a.6 Other Taxes | 1,383.9 | 1,690.7 | 1,543.0 | 123.9 | 1,096.0 | 1,209.1 | 1,482.4 | 104.0 | 22,163.0 |
| b. Non-NBR | 6,225.1 | 8,259.3 | 7,202.5 | 537.8 | 6,734.3 | 7,221.9 | 9,727.0 | 640.3 | 113.9 |
| b.1 Narcotics & Liquor | 68.4 | 92.1 | 85.0 | 4.7 | 67.5 | 78.0 | 102.3 | 5.6 | 2,224.2 |
| b.2 Vehicles | 1,401.8 | 1,700.0 | 1,550.0 | 136.3 | 1,366.6 | 1,480.1 | 1,428.7 | 147.4 | 1,029.7 |
| b.3 Land Revenue | 852.8 | 650.0 | 1,220.0 | 57.9 | 1,306.3 | 1,383.9 | 1,400.0 | 62.8 | 6,746.2 |
| b.4 Stamp Duty | 3,552.0 | 5,466.2 | 3,944.0 | 275.5 | 3,436.1 | 3,669.0 | 6,303.0 | 346.7 | 65.5 |
| b.5 Surcharge | 350.0 | 350.9 | 403.5 | 63.4 | 557.9 | 611.0 | 493.1 | 77.8 | 1,544.6 |
| c. Non-tax Revenue | 23,142.3 | 31,537.9 | 27,252.3 | 2,600.8 | 19,639.1 | 22,229.2 | 33,353.6 | 2,590.9 | 578.0 |
| c.1 Dividend and Profit | 3,231.7 | 5,397.9 | 2,971.8 | 117.7 | 1,719.8 | 1,944.9 | 3,404.8 | 193.1 | 3,908.3 |
| c.2 Interest | 2,211.0 | 1,936.7 | 1,936.7 | 62.8 | 1,414.4 | 1,991.2 | 5,462.2 | 94.2 | 649.8 |
| c.3 Administrative Fees and Charges | 2,400.3 | 3,331.3 | 3,412.1 | 180.8 | 2,410.7 | 2,568.5 | 3,894.7 | 229.3 | 23,451.9 |
| c.4 Fines, Penalties and Forfeiture | 606.9 | 600.3 | 643.9 | 53.7 | 543.7 | 601.3 | 602.1 | 63.0 | 2,459.5 |
| c.5 Receipts for Services Rendered | 3,835.8 | 5,810.0 | 5,094.3 | 1,008.7 | 3,052.4 | 3,546.9 | 6,652.7 | 903.2 | 1,366.1 |
| c.6 Rents, Leases and Recoveries | 367.7 | 686.8 | 700.5 | 66.7 | 413.5 | 460.3 | 631.0 | 74.5 | 2,585.3 |
| c.7 Tolls and Levies | 544.0 | 664.2 | 605.2 | 57.9 | 569.4 | 612.5 | 657.8 | 56.0 | 626.2 |
| c.8 Non-Commercial Sales | 1,311.4 | 2,699.1 | 2,521.5 | 158.4 | 1,526.3 | 1,743.6 | 2,331.1 | 54.0 | 3,410.4 |
| c.9 Other Non-Tax Revenue and Receipts | 8,387.0 | 10,340.7 | 9,316.2 | 880.1 | 7,383.6 | 8,059.5 | 9,479.9 | 911.8 | 522.9 |
| c. 10 Capital Revenue | 246.5 | 70.9 | 50.1 | 14.1 | 605.3 | 700.4 | 237.2 | 11.7 | 676.8 |
| Total Revenue (a+b+c) | 196,617.1 | 287,987.2 | 259,454.3 | 21,923.1 | 193,135.6 | 216,554.4 | 339,280.7 | 23,593.0 | 851.7 |
| d. Tax-GDP Ratio (base 2005-06) | 8.78 | 11.40 | 10.32 | 0.86 | 7.71 | 8.63 | 12.03 | 0.83 | 7.85 |
| e. Revenue-GDP ratio (base 2005-06) | 9.95 | 12.80 | 11.53 | 0.97 | 8.58 | 9.62 | 13.34 | 0.93 | 8.78 |

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 May/Actual FY18up to May)*100 | (Actual FY19 up to May/ Budget FY19)*100 |
|-------------------|---------------------------------------|-------------------------------|--|------------------------------------|--|--|
| Tax Revenue (a+b) | 90.5 | 157.4 | 131.8 | 89.7 | 115.1 | 65.3 |
| a. NBR | 90.7 | 158.3 | 131.6 | 86.4 | 115.7 | 65.1 |
| a.1 Income | 91.3 | 170.6 | 129.6 | 27.3 | 115.4 | 56.0 |

| | (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 May/Actual FY18up to May)*100 | (Actual FY19 up to May/ Budget FY19)*100 |
|---|---|-------------------------------------|--|--|--|--|
| a.2 VAT | 90.7 | 162.1 | 133.7 | 31.5 | 123.0 | 68.3 |
| a.3 Import | 90.5 | 133.6 | 140.3 | 16.9 | 104.2 | 72.7 |
| a.4 Export | 88.1 | 162.9 | 122.7 | 9.2 | 114.9 | 68.1 |
| a.4 Excise | 91.3 | 117.7 | 89.5 | 0.0 | 379.1 | 316.3 |
| a.5 Sup | 104.0 | 98.8 | 125.6 | 1.0 | 110.5 | 106.4 |
| a.6 Other Taxes | 91.3 | 122.6 | 96.1 | 0.6 | 94.0 | 69.5 |
| b. Non-NBR | 87.2 | 134.7 | 135.1 | 3.3 | 100.2 | 69.4 |
| b.1 Narcotics & Liquor | 92.3 | 131.1 | 120.3 | 0.0 | 97.1 | 64.1 |
| b.2 Vehicles | 91.2 | 96.5 | 92.2 | 0.7 | 113.0 | 108.1 |
| b.3 Land Revenue | 187.7 | 101.2 | 114.8 | 0.6 | 44.2 | 41.3 |
| b.4 Stamp Duty | 72.2 | 171.8 | 159.8 | 1.7 | 113.7 | 62.0 |
| b.5 Surcharge | | | | | | |
| c. Non-tax Revenue | 86.4 | 150.0 | 122.4 | 10.3 | 119.4 | 70.3 |
| c.1 Dividend and Profit | 55.1 | 175.1 | 114.6 | 0.9 | 143.0 | 72.2 |
| c.2 Interest | 100.0 | 274.3 | 282.0 | 0.9 | 96.6 | 25.0 |
| c.3 Administrative Fees and Charges | 102.4 | 151.6 | 114.1 | 1.2 | 107.2 | 66.4 |
| c.4 Fines, Penalties and Forfeiture | 107.3 | 100.1 | 93.5 | 0.3 | 115.2 | 104.0 |
| c.5 Receipts for Services Rendered | 87.7 | 187.6 | 130.6 | 1.6 | 111.7 | 51.3 |
| c.6 Rents, Leases and Recoveries | 102.0 | 137.1 | 90.1 | 0.2 | 126.4 | 82.9 |
| c.7 Tolls and Levies | 91.1 | 107.4 | 108.7 | 0.3 | 118.9 | 102.9 |
| c.8 Non-Commercial Sales | 93.4 | 133.7 | 92.4 | 0.8 | 55.8 | 36.5 |
| c.9 Other Non-Tax Revenue and Receipts | 90.1 | 117.6 | 101.8 | 3.7 | 145.5 | 113.3 |
| c. 10 Capital Revenue | 70.7 | 33.9 | 473.3 | 0.3 | 34.5 | 88.1 |
| Total Revenue (a+b+c) | 90.1 | 156.7 | 130.8 | 100.0 | 115.5 | 65.8 |

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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