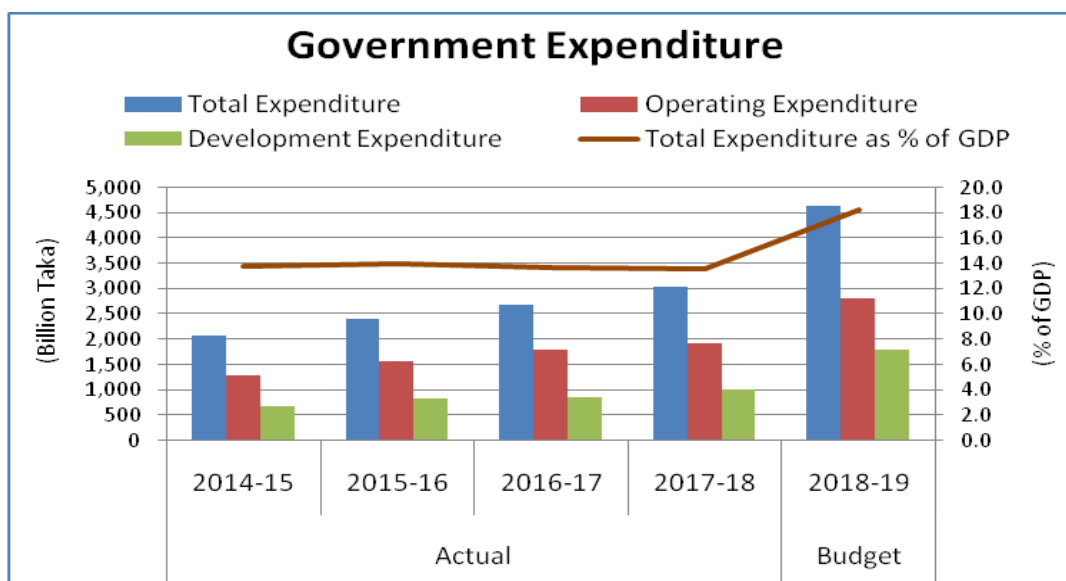




# Monthly Report on Fiscal Position

January 2019  
Fiscal Year 2018-19



**PREPARED BY:** Macroeconomic Wing  
Finance Division, Ministry Of Finance  
Government of the People's Republic of Bangladesh

**CONTRIBUTED BY:** Anarul Kabir, Deputy Secretary  
Finance Division, Ministry of Finance, and

Abdul Mannan, Senior Assistant Chief  
Finance Division, Ministry of Finance

**GUIDED BY:** Dr. Mohammad Altaf-Ul-Alam, Joint Secretary  
Finance Division, Ministry of Finance

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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 January, 2019 in the current fiscal year (FY 19) is 42.1 percent of the operating budget estimates. Actual development expenditure during the same period is 21.05 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 January 2019, 41.1 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (85 Percent). Total NBR tax collection is 39.9 percent of the annual target. Regarding NTR (Non Tax Revenue), 50.1 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 January 2019, in current fiscal, overall balance (excluding grants) is -0.59 percent of the estimated GDP.*

# MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

## 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 Sector<sup>2</sup>**

(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 January)	Actual (up to January) as % of Budget FY19
GPS	54,102	45,897	38,381	20.1	83.6	71,985	133.1	156.8	187.6	23,860	33.1
LGRD	3,910	4,499	4,093	2.1	91.0	4,515	115.5	100.4	110.3	2,308	51.1
Defense	25,076	25,486	21,107	11.0	82.8	27,932	111.4	109.6	132.3	12,652	45.3
POS	20,286	21,488	19,792	10.3	92.1	23,575	116.2	109.7	119.1	9,991	42.4
Edu	35,290	34,927	33,484	17.5	95.9	38,615	109.4	110.6	115.3	21,167	54.8
Health	11,131	11,314	10,174	5.3	89.9	12,242	110.0	108.2	120.3	4,805	39.2
SSW	19,787	17,818	14,974	7.8	84.0	21,582	109.1	121.1	144.1	5,536	25.6
Housing	1,164	1,272	1,233	0.6	96.9	1,443	124.0	113.4	117.1	874	60.5
RCRA	2,116	2,101	3,319	1.7	158.0	2,373	112.1	112.9	71.5	1,423	60.0
F&E	163	158	1,135	0.6	719.3	208	127.5	131.7	18.3	4,345	2092.3
Agri	15,403	12,591	11,559	6.0	91.8	16,313	105.9	129.6	141.1	4,736	29.0
IES	999	1,188	1,092	0.6	91.9	1,084	108.6	91.3	99.3	589	54.3
Trans	7,611	8,239	7,758	4.1	94.2	8,655	113.7	105.1	111.6	3,667	42.4
Interest payment	25,037	21,535	23,159	12.1	107.5	35,928	143.5	166.8	155.1	16,206	45.1
<b>Total</b>	<b>222,074</b>	<b>208,512</b>	<b>191,259</b>	<b>100</b>	<b>91.7</b>	<b>266,452</b>	<b>120.0</b>	<b>127.8</b>	<b>139.3</b>	<b>112,157</b>	<b>42.1</b>

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 January 2019, apart from interest payment spending in Fuel and Energy (F&E), Housing, Recreation, Culture and Religious Affairs, Education and Industries and Economic Services (IES), LGRD were on the higher side. Lower utilization rate in some sectors like Social Security and Welfare (SSW), Agriculture, General Public Services (GPS) and Health contributed to a less-than-average performance in total operating spending;
- As a whole, operating spending up to January 2019 amounts to 42.1 percent of the total operating budget.

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

<sup>2</sup>Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, Hlth = Health, 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 January)	41.5	30.9	7.1	4.2	14.4	1.8

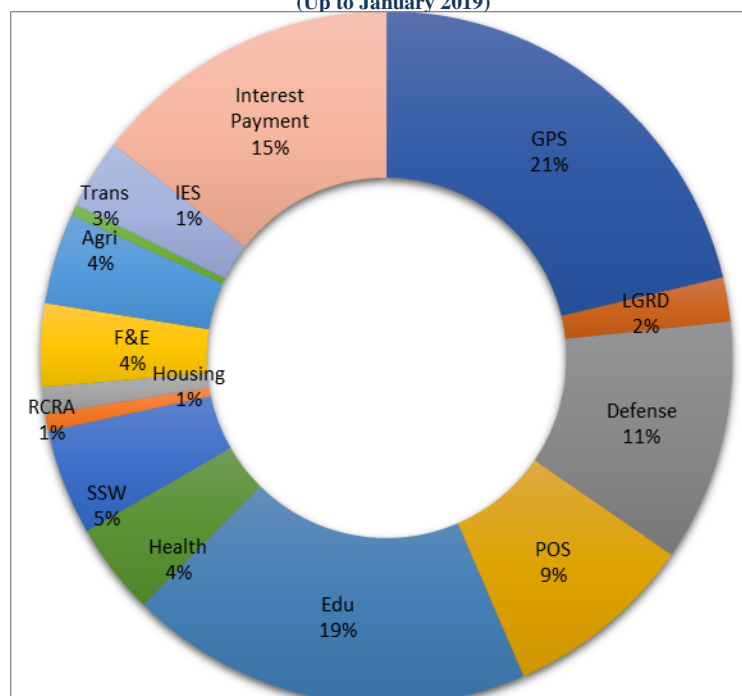
**Note:**

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

### 1.1.3 Sectors' Share in Resource Utilization

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



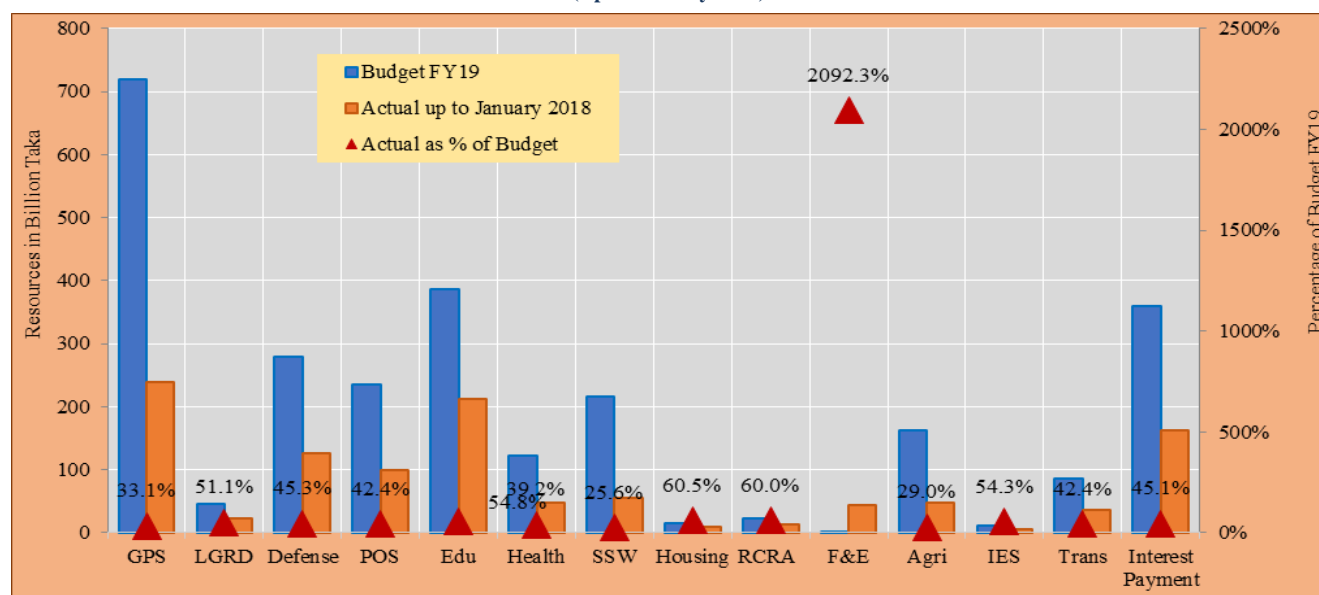
Total operating spending up to January, 2019 in the current fiscal year (FY19) is 42.1 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in Figure 1.

- Individually the largest share goes to General Public Service (21 percent), education (19 percent) followed by Interest Payment (15 percent) and Defense (11 percent).

### 1.1.4 Sector-wise Utilization

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

**Figure 2: Operating Expenditure**  
(Up to January 2019)



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (2092.3%), Housing (60.5%), RCRA (60.0%), Education (54.8%), Industrial and Economic Services (54.3%) and LGRD (51.1%) sectors have shown better performance apart from interest payment. A table containing detailed data is annexed as **Appendix 1**.

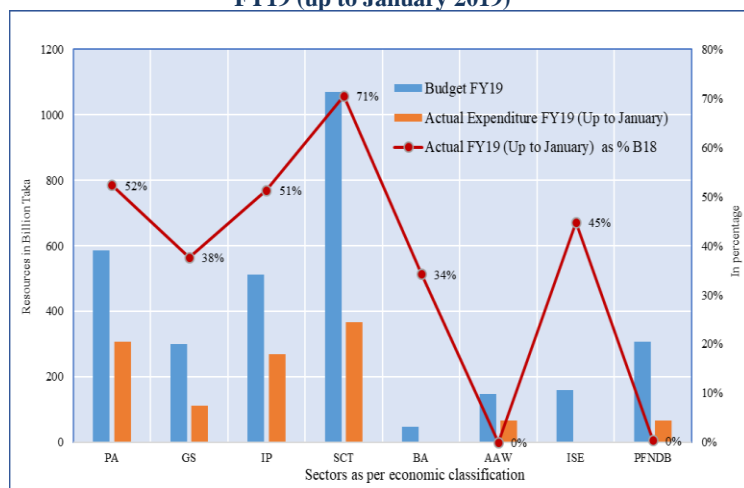
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY19), actual spending (operating) up to January 2019 is 42.1 percent of the budget estimate, which was 39.9 percent of the budget in the the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

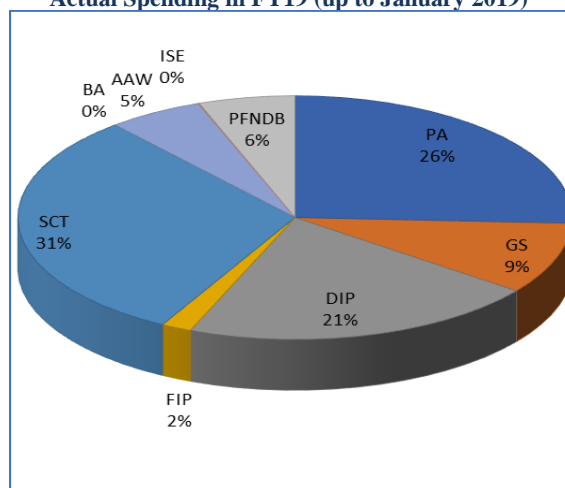
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 January 2018 as per economic classification is shown in **figure 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 January 2019)**



**Figure 4: Share of Different Categories in Total Actual Spending in FY19 (up to January 2019)**



Up to January 2019, utilization rate of total operating expenditure is 42.1 percent. For some categories, like subsidies and current transfer (71%), pay and allowances (52%) and interest payment (51%) 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**<sup>3</sup> is shown in **Table 3**.

- Up to January 2019, actual expenditure is 21.05 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 18.55 percent of the budget;
- During this period, Housing (39.92%) sector made the highest utilization of allocated resources followed by Fuel & Energy (30.91percent), RCRA (30.64%) and IES (16.75 percent).
- Some of the sectors with large allocation like Education, Transport & Communication showed less-than-average performance.

<sup>3</sup>Development 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.

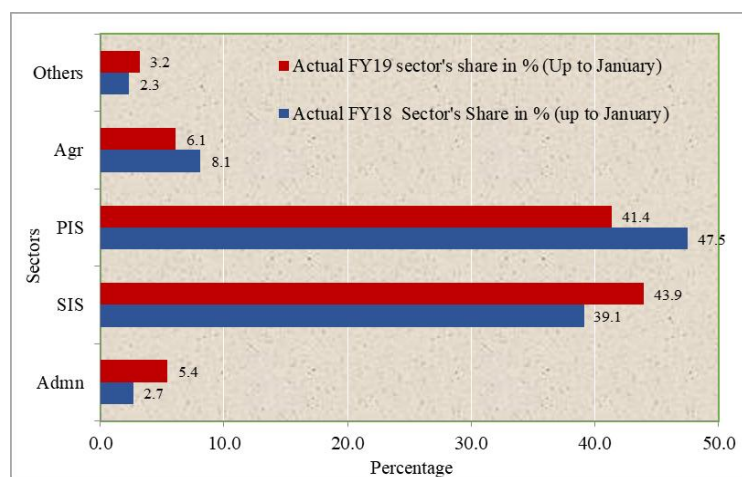


**Table 3: Allocation & Utilization Pattern of Development Expenditure**

Sectors	Year: 2017-18						Fiscal Year 2018-19					
	Budget FY18	Revised FY18	Actual FY18	Actual FY18 (up to January)	Sector's Share in Actual (up to January) (%)	Actual FY18 as % of Revised Budget FY18	Budget FY19	Actual FY19 (up to January)	Budget FY19 as % of Revised Budget FY18	Budget FY19 as % of Actual FY18	Actual FY19 (up to January) as % of Budget FY19	Actual FY19 sector's share in % (up to January)
GPS	8,345	10,145	6,499	393	1.33	64.05	10,952	1,552	107.95	168.53	14.17	4.10
LGRD	23,790	25,480	17,481	4,820	16.34	68.61	28,152	6,336	110.49	161.04	22.51	16.75
Defence	680	930	42	10	0.03	4.53	1,152	7	123.92	2736.15	0.61	0.02
POS	2,564	2,493	2,261	384	1.30	90.70	3,018	502	121.07	133.48	16.63	1.33
Edu	30,155	25,001	14,089	3,790	12.85	56.35	29,321	5,426	117.28	208.11	18.51	14.34
Health	9,520	8,700	6,664	1,560	5.29	76.61	11,141	2,539	128.06	167.16	22.79	6.71
SSW	4,340	4,078	3,117	672	2.28	76.44	5,572	905	136.65	178.77	16.25	2.39
HCS	2,569	2,511	2,223	691	2.34	88.53	3,520	1,405	140.17	158.33	39.92	3.71
RCRA	1,492	1,311	1,142	364	1.24	87.15	1,968	603	150.15	172.29	30.64	1.59
FE	20,957	24,104	27,414	6,858	23.26	113.73	24,713	7,638	102.53	90.15	30.91	20.19
AFL	9,026	8,444	7,567	2,390	8.10	89.62	9,948	2,306	117.81	131.47	23.18	6.10
IES	3,082	1,753	1,334	410	1.39	76.12	2,381	599	135.81	178.42	25.15	1.58
TC	42,494	38,743	32,320	7,148	24.24	83.42	47,830	8,010	123.46	147.99	16.75	21.17
<b>Total</b>	<b>159,014</b>	<b>153,691</b>	<b>122,154</b>	<b>29,490</b>	<b>100.00</b>	<b>79.48</b>	<b>179,668</b>	<b>37,829</b>	<b>116.90</b>	<b>147.08</b>	<b>21.05</b>	<b>100.00</b>

## 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 January, 2019 is presented in Figure 5.

➤ From the graph it appears that up to January 2019, the maximum share of spending went to social infrastructure (39.1 percent) followed by physical infrastructure (47.5 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 COLLECTION<sup>4</sup>

### 3.1 TOTAL REVENUE

Following table shows revenue collection position up to January, 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 (January)	Actual FY18 (up to January)	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)	Actual (up to January) as percentage of Budget FY19
<b>Tax Revenue (a+b)</b>	256,449	232,202	194,325	18,336	111,066	305,927	21,403	122,671	40.1
a. NBR	248,190	224,999	187,103	17,709	106,551	296,200	20,758	118,316	39.9
a.1 Income	85,176	77,735	59,031	4,784	30,391	100,719	6,153	35,108	34.9
a.2 VAT	91,169	82,712	68,221	6,503	39,973	110,554	7,820	46,275	41.9
a.3 Import	38,402	34,766	36,509	3,338	20,391	48,766	3,426	21,072	43.2
a.4 Export duty	30,109	26,538	19,986	2,231	13,908	32,553	2,293	13,672	42.0
a.5 Excise	44	40	31	3	26	36	1	107	296.9
a.6 Supplementary Duty	1,599	1,664	2,117	741	1,185	2,090	947	1,463	70.0
a.7 Other Taxes	1,691	1,543	1,209	108	677	1,482	118	619	41.8
<b>b. Non-NBR</b>	8,259	7,203	7,222	627	4,514	9,727	645	4,355	44.8
<b>c. Non-tax Revenue</b>	31,538	27,252	22,229	2,921	13,814	33,354	2,365	16,697	50.1
<b>Total Revenue (a + b + c)</b>	287,987	259,454	216,554	21,257	124,880	339,281	23,768	139,368	41.1
d. Tax-GDP Ratio (base 2005-06)	11.40	10.32	8.63	0.81	4.94	12.06	0.84	4.84	-
e. Revenue-GDP ratio (base 2005-06)	12.80	11.53	9.62	0.94	5.55	13.38	0.94	5.50	-

- **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 the FY18.

<sup>4</sup>Detail information on revenue collection position and growth is included in the appendix (Appendix 5 & 6).

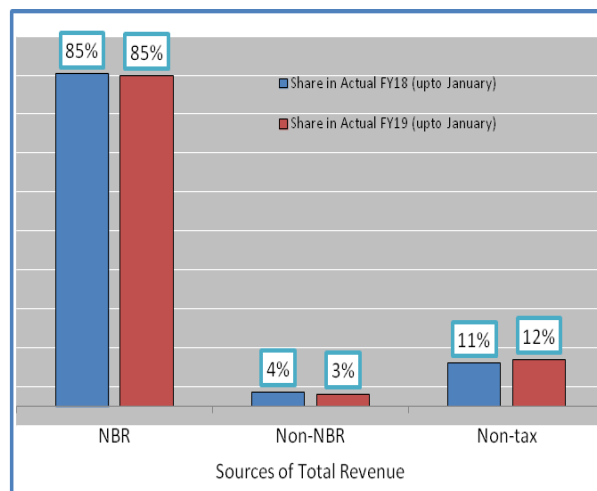
- Major share of the government revenue comes from NBR sources (85.0 percent up to January 2018-19).

- Growth rates of NBR & Non-NBR tax are 11.04 and -3.52 percent respectively. On the other hand, non-tax revenue collection grew by 20.87 percent compared to the corresponding period of the previous fiscal year (FY18).

- For tax and non-tax revenue, achievements as to annual target were 40.1 and 50.1 percent respectively

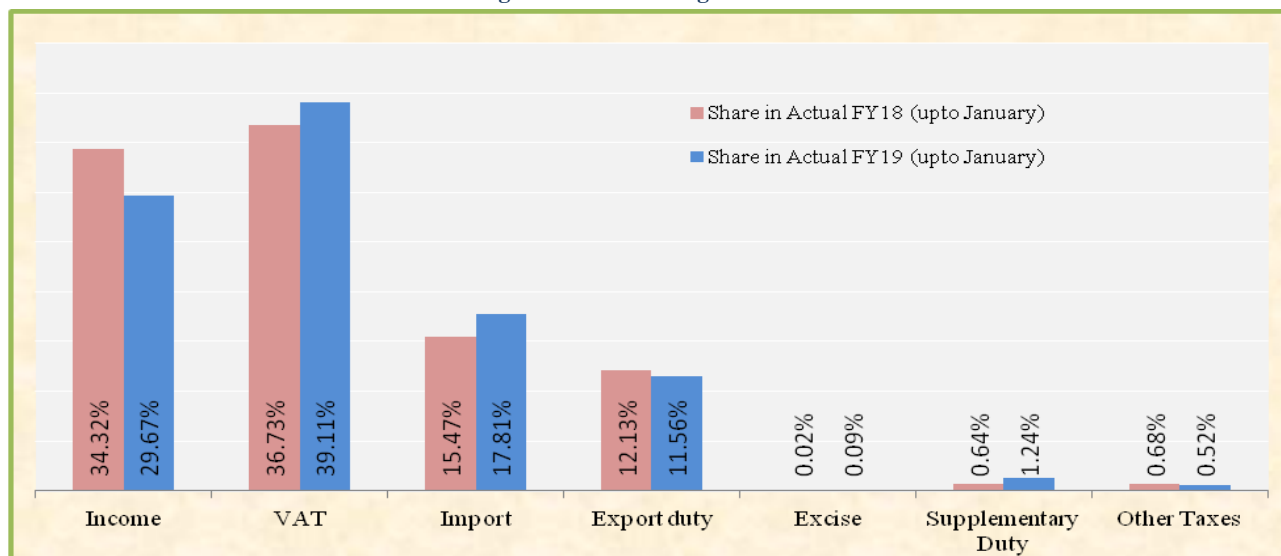
- Up to January 2019, total revenue collection for FY19 increased by 11.60 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 41.1 percent.

**Figure 6: Sources of Revenue Collection**



### 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 January 2019, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.11 percent was collected from VAT, 29.67 percent from income tax, 17.81 percent from import duty, and the rest was collected from supplementary duty, excise and export duties and other taxes.

## 4.0 Budget Deficit<sup>5</sup>

The following table shows budget deficit position.

**Table 5: Budget Deficit**

(In crore taka)

Description	Year: 2017-18				Year: 2018-19			Accounts 2017-18 up to January	Accounts 2018-19 up to January
	Budget	Revised	Accounts January	Accounts 2017-18	Budget	Revised Budget	Accounts January		
<b>Revenues</b>	287,990	259,454	21,257	216,556	339,294	316612	23,768	124,880	139,370
Tax Revenue	256,448	232,202	18,336	194,327	305,928	289600	21,403	111,066	122,673
Non-Tax Revenue	31,542	27,252	2,921	22,229	33,368	27013	2,365	13,814	16,697
Foreign Grants	5,504	4,457	7	868	4,051	3787	0	43	296
<b>Revenue and Foreign Grants</b>	293,494	263,911	21,264	217,424	343,345	320400	23,768	124,924	139,666
<b>Operating Expenditure</b>	234,012	210,577	17,059	191,473	282,415	266727	18,128	93,336	112,201
Net Outlay for Food Account Operation	361	3,894	1,348	6,994	365	282	1,233	4,526	4,978
Loans & Advances (Net)	6,879	3,335	-276	1,430	2,124	2082	-689	796	-721
<b>Development Expenditure</b>	159,013	153,688	4,751	122,154	179,669	173449	7,069	29,490	37,829
Development Program financed from Revenue Budget	249	261	9	141	327	299	16	39	69
Non-ADP Project	3,512	3,140	0	1,495	4,365	4143	0	0	0
Annual Development Programme	153,331	148,381	4,626	119,538	173,000	167000	6,985	29,316	37,535
Non-ADP FFW and Transfer	1,921	1,906	115	980	1,978	2008	68	134	225
<b>Total Expenditure</b>	400,266	371,495	22,882	322,050	464,574	442541	25,742	128,147	154,286
<b>Overall Balance (Including Grants)</b>	-106,772	-107,584	-1,618	-104,626	-121,229	-122142	-1,974	-3,223	-14,620
<b>Overall Balance (Excluding Grants)</b>	-112,276	-112,040	-1,626	-105,494	-125,280	-125929	-1,974	-3,267	-14,916
(In percent of GDP 2005-06 base) (Including grants)	-4.74	-4.78	-0.07	-4.65	-4.78	-4.81	-0.08	-0.14	-0.58
(In percent of GDP 2005-06 base) (Excluding grants)	-4.99	-4.98	-0.07	-4.69	-4.94	-5.0	-0.08	-0.15	-0.59

- 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 January, 2019 (excluding grants) as percentage of GDP was -0.59 percent.

<sup>5</sup>Budget deficit is calculated using the guidelines of the IMF.

## 5.0 Financing

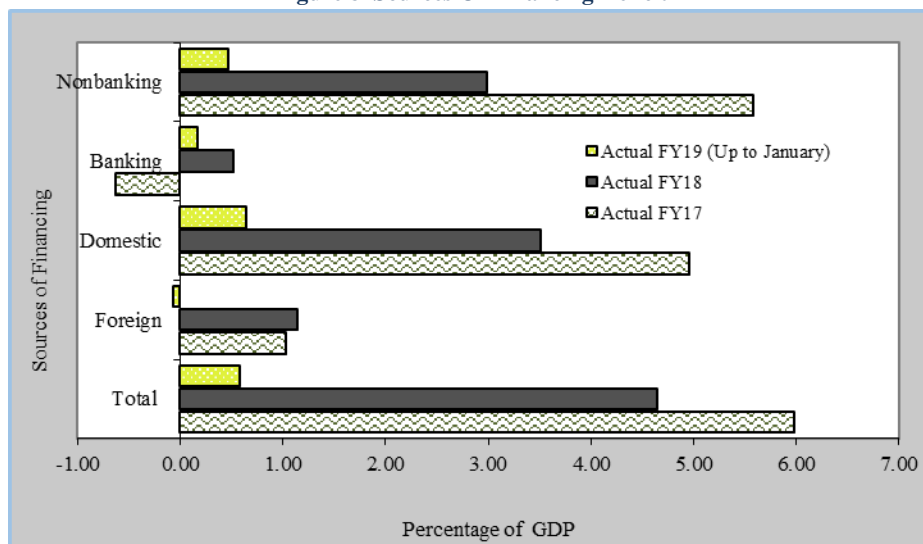
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

*(In crore taka)*

Description	Fiscal Year: 2017-18				Fiscal Year: 2018-19			Accounts FY18 up to January	Accounts FY19 up to January
	Budget	Revised	Accounts January	Accounts FY18	Budget	Revised Budget	Accounts January		
<b>1.0 Foreign Borrowing-Net</b>	46,420	41,567	-86	25,621	50,016	43,397	107	2,404	-1,605
<b>1.1 Foreign Borrowing</b>	55,313	51,040	815	33,132	60,585	53,883	1,136	7,687	5,084
<b>1.2 Amortization</b>	-8,893	-9,473	-902	-7,512	-10,569	-10,486	-1,029	-5,283	-6,689
<b>2.0 Domestic Borrowing</b>	60,351	66,017	1,704	79,004	71,226	78,745	1,866	819	16,221
<b>2.1 Borrowing from Banking System (Net)</b>	28,202	19,917	-1,356	11,731	42,029	30,895	-3,461	-7,157	4,175
<b>2.1.1 Long-Term Debt (Net)</b>	19,437	13,380	1,165	6,171	23,965	21,117	58	3,131	9,312
<b>2.1.2 Short-Term Debt (Net)</b>	8,765	6,537	-2,521	5,560	18,064	9,778	-3,518	-10,288	-5,137
<b>2.2 Non-Bank Borrowing (Net)</b>	32,149	46,100	3,061	67,273	29,197	47,850	5,327	7,976	12,046
<b>2.2.1 National Savings Schemes (Net)</b>	30,150	44,000	5,112	46,289	26,197	45,000	5,995	28,912	34,243
<b>2.2.2 Others</b>	1,999	2,100	-2,051	20,984	3,000	2,850	-668	-20,936	-22,197
<b>Total - Financing :</b>	106,771	107,584	1,618	104,624	121,242	122,142	1,974	3,223	14,617
<b>GDP</b>	2,250,479	2,250,479	2,250,479	2,250,479	2,537,849	-	2,537,849	2,250,479	2,537,849
<b>(In percent of GDP) :</b>	4.74	4.78	0.07	4.65	4.78	4.81	0.08	0.14	0.58

**Figure 8 Sources Of Financing Deficit**



For FY19, up to January, 2019 total financing 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 (January)	Actual FY18 (Up to January)	Actual FY18	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)
General Public Services	54,102	45,897	4,460	20,425	38,381	71,985	4,161	23,860
LGRD	3,910	4,499	228	1,312	4,093	4,515	434	2,308
Defence	25,076	25,486	2,068	12,938	21,107	27,932	2,454	12,652
Public Order and safety	20,286	21,488	1,341	8,400	19,792	23,575	1,563	9,991
Education & technology	35,290	34,927	3,409	18,529	33,484	38,615	3,533	21,167
Health	11,131	11,314	695	4,704	10,174	12,242	792	4,805
Social Security and Welfare	19,787	17,818	1,398	5,481	14,974	21,582	1,309	5,536
Housing	1,164	1,272	85	460	1,233	1,443	170	874
Recreation, Culture and Religious Affairs	2,116	2,101	222	1,371	3,319	2,373	281	1,423
Fuel and Energy	163	158	6	138	1,135	208	5	4,345
Agriculture	15,403	12,591	537	4,097	11,559	16,313	437	4,736
Industrial & Economic Services	999	1,188	113	554	1,092	1,084	103	589
Transport and Communication	7,611	8,239	619	3,242	7,758	8,655	324	3,667
Interest	25,037	21,535	1,879	11,684	23,159	35,928	2,563	16,206
Total - OperatingRevenue Expenditure	222,074	208,512	17,060	93,336	191,259	266,452	18,128	112,157

### 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 (January)	Actual FY18 (Up to January)	Actual FY18	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)	Actual FY19 (up to January) as % Budget FY19
<b>Sub-total = GPS</b>	38,381	54,102	45,897	4,460	20,425	38,381	71,985	4,161	23,860	33.1
Office of the President	22	21	22	2	12	22	23	1	12	53.3
Parliament	237	298	298	33	118	237	298	10	99	33.3
Prime Minister's Office	415	486	585	31	169	415	487	27	229	47.1
Cabinet Division	58	58	65	4	26	58	74	4	34	45.7
Election Commission	290	308	348	21	134	290	1,685	103	821	48.8

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (January)	Actual FY18 (Up to January)	Actual FY18	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)	Actual FY19 (up to January) as % Budget FY19
Ministry of Public Administration	1,639	1,772	1,970	108	782	1,639	2,177	135	923	42.4
Public Service Commission	54	46	52	5	29	54	47	3	28	58.9
Finance Division	30,969	45,800	36,371	3,872	17,152	30,969	60,443	3,231	18,025	29.8
Internal Resources Division	885	1,865	1,791	76	583	885	2,037	123	894	43.9
Financial Institutions Division	355	111	359	0	52	355	279	30	88	31.5
Economic Relations Division	2,275	1,999	2,576	229	958	2,275	3,021	416	2,117	70.1
Planning Division/2	68	70	69	5	36	68	73	8	40	54.7
Implementation, Monitoring and Evaluation Division	52	51	52	3	16	52	37	2	14	37.6
Statistics and Informatics Division	150	165	165	10	77	150	182	11	78	43.0
Ministry of Foreign Affairs	913	1,049	1,173	61	281	913	1,120	57	456	40.7
<b>Sub-total = LGRD</b>	4,093	3,910	4,499	228	1,312	4,093	4,515	434	2,308	51.1
Local Government Division	3,592	3,139	3,690	158	987	3,592	3,682	352	1,969	53.5
Rural Development and Co-operatives Division	469	470	481	68	309	469	514	81	323	63.0
Ministry of Chittagong Hill Tracts Affairs	32	301	329	1	16	32	320	1	15	4.6
<b>Sub-total = Defence</b>	21,107	25,076	25,486	2,068	12,938	21,107	27,932	2,454	12,652	45.3
Ministry of Defence - Defence Services	20,255	24,074	24,438	1,969	12,371	20,255	26,750	2,360	12,172	45.5
Ministry of Defence - Others Services	827	971	1,017	97	556	827	1,147	91	467	40.7
Armed Forces Division	24	30	30	2	12	24	35	3	13	38.4
<b>Sub-total=POS</b>	19,792	20,286	21,488	1,341	8,400	19,792	23,575	1,563	9,991	42.4
Supreme Court	166	165	168	12	81	166	180	13	87	48.2
Law and Justice Division	976	916	975	66	529	976	1,040	71	537	51.6
Public Security Division	17,017	17,231	18,312	1,175	7,156	17,017	20,148	1,350	8,574	42.6
Legislative and Parliamentary Affairs Division	25	22	26	3	13	25	35	3	15	43.1
Anti Corruption Commission	80	81	83	6	40	80	89	7	43	48.3
Security Services Division	1,528	1,872	1,925	78	581	1,528	2,083	119	735	35.3
<b>Sub-total = Edu</b>	33,484	35,290	34,927	3,409	18,529	33,484	38,615	3,533	21,167	54.8
Ministry of Primary and Mass Education	11,800	13,270	12,687	1,006	6,196	11,800	14,154	1,049	7,409	52.3
Secondary and Higher Education Division	16,762	16,964	17,163	1,964	9,564	16,762	18,874	2,106	10,995	58.3

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (January)	Actual FY18 (Up to January)	Actual FY18	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)	Actual FY19 (up to January) as % Budget FY19
Ministry of Science and Technology	444	436	445	61	262	444	480	6	227	47.3
Information and Communication Technology Division	194	189	209	28	73	194	213	26	75	35.1
Technical and Madrasah Education Division	4,284	4,430	4,423	351	2,436	4,284	4,894	346	2,462	50.3
<b>Sub-total = Health</b>	10,174	11,131	11,314	695	4,704	10,174	12,242	792	4,805	39.2
Health Services Division	7,694	8,331	8,443	511	3,417	7,694	9,118	579	3,454	37.9
Medical Education and Family Welfare Division	2,480	2,799	2,871	184	1,287	2,480	3,124	213	1,351	43.2
<b>Sub-total = SSW</b>	14,974	19,787	17,818	1,398	5,481	14,974	21,582	1,309	5,536	25.6
Ministry of Social Welfare	4,565	4,625	4,625	967	2,191	4,565	5,339	1,117	2,452	45.9
Ministry of Women and Children Affairs	2,241	2,273	2,408	17	386	2,241	2,980	24	178	6.0
Ministry of Food	1,450	3,457	1,599	2	18	1,450	3,391	5	143	4.2
Ministry of Disaster Management and Relief	3,555	5,866	5,612	398	1,200	3,555	6,162	153	1,277	20.7
Ministry of Liberation Affairs	3,163	3,566	3,574	14	1,687	3,163	3,711	9	1,485	40.0
<b>Sub-total = HCS</b>	1,233	1,164	1,272	85	460	1,233	1,443	170	874	60.5
Ministry of Housing and Public Works	1,233	1,164	1,272	85	460	1,233	1,443	170	874	60.5
<b>Sub-total = RCRA</b>	3,319	2,116	2,101	222	1,371	3,319	2,373	281	1,423	60.0
Ministry of Information	2,007	621	629	136	852	2,007	643	39	351	54.5
Ministry of Cultural Affairs	276	220	283	8	119	276	290	37	172	59.5
Ministry of Religious Affairs	218	216	225	1	113	218	247	98	395	159.9
Ministry of Youth and Sports	818	1,059	965	76	286	818	1,193	107	505	42.4
<b>Sub-total = FE</b>	1,135	163	158	6	138	1,135	208	5	4,345	2,092.3
Energy and Mineral Resources Division	151	114	95	3	123	151	165	4	22	13.5
Power Division	984	49	63	3	15	984	43	2	4,323	10,022.9
<b>Sub-total = Agr</b>	11,559	15,403	12,591	537	4,097	11,559	16,313	437	4,736	29.0
Ministry of Agriculture/3	7,785	11,707	8,728	334	2,305	7,785	11,951	242	2,778	23.2
Ministry of Fisheries and Livestock	900	914	937	60	473	900	984	69	493	50.1
Ministry of Environment and Forest	508	535	548	30	234	508	789	33	312	39.5
Ministry of Land	1,000	995	1,007	69	461	1,000	1,101	70	471	42.8
Ministry of Water Resources	1,366	1,252	1,371	45	625	1,366	1,487	24	681	45.8



Ministries/Division	Fiscal Year 2017-18						Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (January)	Actual FY18 (Up to January)	Actual FY18	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)	Actual FY19 (up to January) as % Budget FY19
<b>Sub-total = IES</b>	1,092	999	1,188	113	554	1,092	1,084	103	589	54.3
Ministry of Commerce	158	174	182	17	76	158	209	14	73	35.0
Ministry of Labour and Employment	82	94	92	5	42	82	111	8	61	54.6
Ministry of Industries	474	304	482	57	250	474	293	47	237	80.8
Ministry of Expatriates' Welfare and Overseas Employment	231	274	271	28	114	231	287	26	116	40.5
Ministry of Textiles and Jute	146	152	161	6	72	146	185	9	102	55.1
<b>Sub-total = TC</b>	7,758	7,611	8,239	619	3,242	7,758	8,655	324	3,667	42.4
Road Transport and Highways Division	3,416	2,876	3,562	276	1,082	3,416	3,563	100	1,947	54.7
Ministry of Railways	2,707	3,037	3,087	256	1,325	2,707	3,410	1	538	15.8
Ministry of Shipping	543	547	552	6	249	543	632	4	282	44.6
Ministry of Civil Aviation and Tourism	47	43	43	1	28	47	47	1	24	51.9
Posts and Telecommunications Division	1,023	1,081	967	81	554	1,023	1,002	83	738	73.6
Bridges Division	22	26	26	0	4	22	2	136	139	7,423.2
<b>Sub-total = Interest</b>	23,159	25,037	21,535	1,879	11,684	23,159	35,928	2,563	16,206	45.1
Domestic	23,159	25,037	21,535	1,879	11,684	23,159	35,928	2,563	16,206	45.1
Foreign	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenue Expenditure</b>	<b>191,259</b>	<b>222,074</b>	<b>208,512</b>	<b>17,060</b>	<b>93,336</b>	<b>191,259</b>	<b>266,452</b>	<b>18,128</b>	<b>112,157</b>	<b>42.1</b>

### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to January)	Budget FY19	Actual FY19 (Up to January)	Actual FY18 (Up to January) as % of Budget FY18	Actual FY19 (upto January) as % of Budget FY19
<b>Pay and Allowances</b>	54,308	53,210	47,847	27,125	58,524	30,655	49.9	52.4
<b>Pay of Officers</b>	7,327	7,245	6,763	3,999	7,679	4,212	54.6	54.9
<b>Pay of Establishment</b>	21,740	20,926	18,796	10,638	23,046	12,567	48.9	54.5
<b>Allowances</b>	25,240	25,039	22,288	12,487	27,799	13,875	49.5	49.9
<b>Goods and Services</b>	23,843	26,586	23,479	8,396	29,994	11,302	35.2	37.7
<b>Supplies and Services</b>	17,401	18,826	15,993	6,797	21,443	8,216	39.1	38.3
<b>Repairs Maintenance and Rehabilitation</b>	6,442	7,760	7,487	1,599	8,551	3,087	24.8	36.1
<b>Interest Payments</b>	41,457	37,920	41,766	22,768	51,338	26,911	54.9	52.4

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to January)	Budget FY19	Actual FY19 (Up to January)	Actual FY18 (Up to January) as % of Budget FY18	Actual FY19 (upto January) as % of Budget FY19
Domestic	39,511	35,404	38,160	21,347	48,375	24,821	54.0	51.3
Foreign	1,946	2,516	3,605	1,421	2,963	2,090	73.0	70.5
Subsidies and Incentives and Current Transfers	86,207	75,582	65,613	29,764	107,003	36,637	34.5	34.2
Subsidies and Incentives	19,454	17,329	10,812	1,697	33,205	7,721	8.7	23.3
Grants in Aid	41,017	41,799	36,535	18,572	45,173	21,116	45.3	46.7
Pensions and Gratuities	22,940	13,686	14,709	8,671	26,047	7,181	37.8	27.6
Others	2,796	2,767	3,557	823	2,578	618	29.5	24.0
Block Allocations	3,328	530	175	74	4,808	0	2.2	0.0
Unexpected	2,000	176	8	0	2,003	0	0.0	0.0
Others	1,328	354	166	74	2,805	0	5.6	0.0
<b>Total - Operating Recurrent Expenditure (A)</b>	<b>209,142</b>	<b>193,827</b>	<b>178,879</b>	<b>88,127</b>	<b>251,667</b>	<b>105,505</b>	<b>42.1</b>	<b>41.9</b>
Acquisition of Assets and Works (B)	12,926	14,684	12,364	5,209	14,785	6,623	40.3	44.8
Acquisition of Assets	12,128	13,468	11,147	4,993	13,786	6,232	41.2	45.2
Acquisition of Land	798	1,216	1,218	216	999	391	27.1	39.1
<b>Total - Augmented Operating Recurrent Expenditure (A+B):</b>	<b>222,068</b>	<b>208,511</b>	<b>191,244</b>	<b>93,336</b>	<b>266,451</b>	<b>112,128</b>	<b>42.0</b>	<b>42.1</b>
Investments in Shares and Equities (C)	11,945	2,066	225	0	15,963	73	0.0	0.5
Share Capital	11,945	2,066	225	0	15,963	73	0.0	0.5
<b>Total - Operating Capital Expenditure (B+C)</b>	<b>24,871</b>	<b>16,750</b>	<b>12,590</b>	<b>5,209</b>	<b>30,748</b>	<b>6,696</b>	<b>20.9</b>	<b>21.8</b>
<b>Total - Operating Expenditure (Excluding Loan &amp; Advances, Domestic &amp; Foreign Debt, Food Operation) (A+B+C) :</b>	<b>234,013</b>	<b>210,578</b>	<b>191,469</b>	<b>93,336</b>	<b>282,415</b>	<b>112,201</b>	<b>39.9</b>	<b>39.7</b>

#### 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 (January)	Actual FY18 (Up to January)	Actual FY18	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)	Actual FY18 (up to January) as % of Revised Budget FY18	Actual FY19 (up to January) as % Budget FY19
Sub-total = GPS	8,345.4	10,145.4	54.7	392.8	6,498.5	10,951.9	621.0	1,551.6	3.87	14.17
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	19.4	185.3	3,766.0	2,313.5	113.1	785.4	4.40	33.95
Cabinet Division	36.6	17.7	0.0	0.2	3.6	72.8	0.0	2.1	0.85	2.95
Election Commission	761.9	605.1	0.1	80.5	125.1	210.0	495.8	567.6	13.31	270.28
Ministry of Public Administration	225.0	168.5	0.2	19.2	148.9	287.0	1.4	40.3	11.38	14.06
Public Service Commission	27.5	27.5	7.9	7.9	17.7	30.3	0.0	0.0	28.86	0.00

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (January)	Actual FY18 (Up to January)	Actual FY18	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)	Actual FY18 (up to January) as % of Revised Budget FY18	Actual FY19 (up to January) as % Budget FY19
Finance Division	1,697.8	1,664.8	8.1	24.7	679.1	3,446.4	4.8	19.4	1.49	0.56
Internal Resources Division (IRD)	340.1	253.0	3.4	8.1	12.0	389.4	2.5	6.0	3.19	1.54
Financial Institutions Division	2,429.4	1,985.6	0.0	0.5	1,203.3	2,183.1	0.0	5.0	0.02	0.23
Economic Relations Division	36.7	40.3	0.3	17.2	29.3	34.9	0.6	1.3	42.70	3.74
Planning Division/2	1,261.9	644.7	5.4	28.9	118.3	1,306.3	1.0	73.3	4.48	5.61
Implementation Monitoring and Evaluation Division	49.3	60.2	3.1	5.0	23.1	98.0	0.9	5.9	8.22	6.06
Statistics and Informatics Division	352.7	403.4	4.8	13.5	346.1	417.0	1.0	22.8	3.35	5.47
Ministry of Foreign Affairs	139.8	44.7	1.8	1.9	26.0	129.2	0.0	22.4	4.18	17.32
Sub-total = LGRD	23,789.9	25,479.7	825.5	4,819.7	17,481.2	28,152.3	1,304.4	6,336.3	18.92	22.51
Local Government Division	21,526.2	22,849.9	719.8	4,003.6	15,031.3	25,468.2	1,205.1	5,407.0	17.52	21.23
Rural Development and Co-operatives Division	1,414.4	1,715.3	66.0	546.3	1,693.0	1,695.1	58.9	645.7	31.85	38.09
Ministry of Chittagong Hill Tracts Affairs	849.3	914.5	39.8	269.9	757.0	989.0	40.5	283.6	29.51	28.68
Sub-total = Defence	679.9	930.0	3.0	9.9	42.1	1,152.5	0.9	7.0	1.06	0.61
Ministry of Defence - Defence Services	679.9	930.0	3.0	9.9	42.1	1,152.5	0.9	7.0	1.06	0.61
Sub-total=POS	2,564.2	2,493.1	110.1	384.1	2,261.2	3,018.3	94.3	501.8	15.41	16.63
Law and Justice Division	504.5	504.0	52.2	107.7	424.8	480.7	33.5	105.5	21.38	21.94
Public Security Division	1,044.8	1,072.4	35.3	183.3	1,026.4	1,257.6	38.3	257.2	17.09	20.45
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	3.0	3.0	7.2	28.6	1.2	3.9	26.43	13.48
Security Services Division	994.4	905.4	19.6	90.0	802.8	1,251.3	21.4	135.2	9.94	10.81
Sub-total = Edu	30,154.7	25,000.6	503.1	3,789.6	14,089.0	29,321.1	1,694.6	5,426.2	15.16	18.51
Ministry of Primary and Mass Education	8,751.9	7,411.0	270.4	1,157.6	6,544.6	8,312.0	529.7	1,644.4	15.62	19.78
Secondary and Higher Education Division	6,177.4	4,355.3	156.6	761.3	3,382.6	6,014.2	361.1	1,235.2	17.48	20.54
Ministry of Science and Technology	10,602.1	9,246.7	7.9	1,207.8	2,246.6	11,720.4	749.0	2,058.4	13.06	17.56
Information and Communication Technology Division	3,784.5	3,269.9	59.9	634.5	1,414.3	2,468.2	35.3	406.7	19.40	16.48
Technical and Madrasah Education Division	838.9	717.7	8.3	28.5	500.9	806.4	19.5	81.5	3.97	10.10
Sub-total = Health	9,520.3	8,699.6	264.4	1,560.4	6,664.5	11,140.6	453.8	2,539.4	17.94	22.79
Health Services Division	7,850.6	6,936.6	241.0	1,321.7	5,341.8	9,040.6	367.2	2,206.6	19.05	24.41
Medical Education and Family Welfare Division	1,669.7	1,763.0	23.4	238.8	1,322.6	2,100.0	86.6	332.8	13.54	15.85
Sub-total = SSW	4,340.2	4,078.1	202.4	671.8	3,117.2	5,572.5	249.1	905.4	16.47	16.25
Ministry of Social Welfare	207.6	192.0	12.7	51.9	182.2	254.0	14.7	47.2	27.04	18.59
Ministry of Women and Children Affairs	302.1	224.3	21.0	71.9	191.5	509.0	65.7	164.0	32.04	32.22
Ministry of Food	424.2	317.3	5.3	25.5	297.8	763.7	10.7	70.3	8.05	9.21
Ministry of Disaster Management and Relief	2,986.3	3,069.6	149.0	477.1	2,195.3	3,495.8	146.5	562.7	15.54	16.10
Ministry of Liberation Affairs	420.0	275.0	14.5	45.4	250.3	550.0	11.5	61.1	16.51	11.12
Sub-total = HCS	2,569.0	2,511.0	181.9	691.3	2,223.1	3,519.7	371.0	1,405.2	27.53	39.92

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (January)	Actual FY18 (Up to January)	Actual FY18	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)	Actual FY18 (up to January) as % of Revised Budget FY18	Actual FY19 (up to January) as % Budget FY19
Ministry of Housing and Public Works	2,569.0	2,511.0	181.9	691.3	2,223.1	3,519.7	371.0	1,405.2	27.53	39.92
Sub-total = RCRA	1,491.8	1,310.7	61.0	364.5	1,142.3	1,968.1	36.3	603.1	27.81	30.64
Ministry of Information	525.2	221.7	19.4	31.7	159.5	522.1	4.3	94.7	14.30	18.13
Ministry of Cultural Affairs	196.3	113.2	6.1	68.6	108.4	220.0	22.4	165.4	60.56	75.16
Ministry of Religious Affairs	442.9	750.0	0.0	168.4	659.0	921.4	2.5	226.1	22.46	24.54
Ministry of Youth and Sports	327.3	225.9	35.4	95.8	215.5	304.6	7.1	116.9	42.41	38.38
Sub-total = FE	20,956.6	24,103.9	1,133.6	6,858.0	27,413.6	24,712.6	519.9	7,638.0	28.45	30.91
Energy and Mineral Resources Division	2,111.3	1,346.5	7.2	238.9	861.8	1,819.9	4.2	77.0	17.74	4.23
Power Division	18,845.3	22,757.4	1,126.4	6,619.1	26,551.8	22,892.7	515.7	7,560.9	29.09	33.03
Sub-total = Agr	9,026.0	8,443.7	399.8	2,389.8	7,566.9	9,947.8	411.1	2,305.9	28.30	23.18
Ministry of Agriculture/3	1,893.3	1,586.9	42.4	536.8	1,452.7	1,959.2	145.7	462.1	33.83	23.59
Ministry of Fisheries and Livestock	1,014.8	824.3	26.5	207.0	614.3	883.7	38.2	133.4	25.12	15.09
Ministry of Environment and Forest	584.6	343.3	6.7	38.6	209.9	481.4	4.7	47.0	11.24	9.76
Ministry of Land	858.6	938.2	12.4	90.5	630.2	1,017.6	18.9	61.1	9.64	6.01
Ministry of Water Resources	4,674.7	4,751.0	311.9	1,516.9	4,659.8	5,606.0	203.5	1,602.3	31.93	28.58
Sub-total = IES	3,081.8	1,752.9	145.8	410.3	1,334.3	2,380.6	219.0	598.8	23.41	25.15
Ministry of Commerce	438.0	130.2	1.2	1.8	2.9	346.8	85.2	86.0	1.35	24.81
Ministry of Labour and Employment	168.3	100.0	3.7	13.9	64.1	115.7	15.0	24.4	13.88	21.09
Ministry of Industries	1,520.2	854.4	126.1	332.8	831.4	1,058.6	93.8	389.0	38.95	36.75
Ministry of Expatriates' Welfare and Overseas Employment	412.4	256.3	5.5	25.8	167.1	307.5	18.5	61.2	10.08	19.92
Ministry of Textiles and Jute	543.0	412.0	9.3	36.0	268.7	552.0	6.5	38.1	8.74	6.90
Sub-total = GPS	42,494.4	38,742.6	865.4	7,148.0	32,320.0	47,830.5	1,093.7	8,010.2	18.45	16.75
Road Transport and Highways Division	16,820.3	17,317.1	492.2	3,088.5	15,882.5	20,817.4	558.1	3,864.1	17.84	18.56
Ministry of Railways	13,001.1	10,817.0	116.8	1,288.3	9,700.8	11,154.7	0.0	198.3	11.91	1.78
Ministry of Shipping	2,185.0	2,353.4	244.2	748.8	2,438.9	2,904.6	337.2	1,002.3	31.82	34.51
Ministry of Civil Aviation and Tourism	643.6	611.7	0.0	115.4	316.9	1,461.0	92.0	92.0	18.86	6.30
Posts and Telecommunications Division	1,440.9	779.4	12.3	185.7	760.7	2,380.6	106.3	439.1	23.82	18.45
Bridges Division	8,403.5	6,864.1	0.0	1,721.3	3,220.2	9,112.2	0.0	2,414.3	25.08	26.50
Total Development Revenue Expenditure	159,014.0	153,691.3	4,750.7	29,490.1	122,153.9	179,668.4	7,069.0	37,828.8	19.19	21.05

## Appendix 5: Revenue Collection

(in crore taka)

	Actual FY17	Fiscal Year 2017-18					Fiscal Year 2018-19		
		Budget FY18	Revised Budget FY18	Actual FY18 (January)	Actual FY18 (Up to January)	Actual FY18	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)
Tax Revenue (a+b)	173,474.8	256,449.3	232,202.0	18,335.9	111,065.8	194,325.2	305,927.0	21,402.7	122,671.1
a. NBR	167,249.7	248,190.0	224,999.5	17,709.4	106,551.3	187,103.3	296,200.0	20,757.6	118,316.2

		Fiscal Year 2017-18					Fiscal Year 2018-19		
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (January)	Actual FY18 (Up to January)	Actual FY18	Budget FY19	Actual FY19 (January)	Actual FY19 (up to January)
a.1 Income	52,032.0	85,176.3	77,735.3	4,783.6	30,391.0	59,031.4	100,718.6	6,152.6	35,107.5
a.2 VAT	61,631.3	91,169.4	82,712.5	6,503.3	39,973.5	68,221.3	110,554.1	7,819.8	46,274.9
a.3 Import	30,951.7	38,401.6	34,766.4	3,338.4	20,391.0	36,508.9	48,766.2	3,425.8	21,072.1
a.4 Export	19,438.3	30,108.8	26,538.2	2,231.2	13,907.7	19,985.5	32,552.6	2,292.9	13,672.2
a.4 Excise	21.6	44.1	40.2	3.4	26.4	30.6	36.0	1.5	106.9
a.5 Sup	1,790.9	1,599.2	1,663.9	741.1	1,185.4	2,116.5	2,090.1	947.2	1,463.4
a.6 Other Taxes	1,383.9	1,690.7	1,543.0	108.5	676.5	1,209.1	1,482.4	117.9	619.2
<b>b. Non-NBR</b>	6,225.1	8,259.3	7,202.5	626.5	4,514.5	7,221.9	9,727.0	645.2	4,354.9
b.1 Narcotics & Liquor	68.4	92.1	85.0	6.5	44.5	78.0	102.3	6.1	44.2
b.2 Vehicles	1,401.8	1,700.0	1,550.0	132.6	859.0	1,480.1	1,428.7	137.6	1,005.4
b.3 Land Revenue	852.8	650.0	1,220.0	48.3	1,068.9	1,383.9	1,400.0	52.9	338.5
b.4 Stamp Duty	3,552.0	5,466.2	3,944.0	383.5	2,204.1	3,669.0	6,303.0	384.8	2,594.5
b.5 Surcharge	350.0	350.9	403.5	55.6	337.9	611.0	493.1	63.7	372.3
<b>c. Non-tax Revenue</b>	23,142.3	31,537.9	27,252.3	2,920.7	13,814.2	22,229.2	33,353.6	2,364.9	16,696.8
c.1 Dividend and Profit	3,231.7	5,397.9	2,971.8	331.1	1,369.1	1,944.9	3,404.8	135.6	1,282.9
c.2 Interest	2,211.0	1,936.7	1,936.7	214.5	1,080.5	1,991.2	5,462.2	246.4	1,048.1
c.3 Administrative Fees and Charges	2,400.3	3,331.3	3,412.1	253.9	1,586.2	2,568.5	3,894.7	266.4	1,686.1
c.4 Fines, Penalties and Forfeiture	606.9	600.3	643.9	46.9	379.4	601.3	602.1	71.9	372.9
c.5 Receipts for Services Rendered	3,835.8	5,810.0	5,094.3	265.9	1,427.4	3,546.9	6,652.7	253.5	1,612.2
c.6 Rents, Leases and Recoveries	367.7	686.8	700.5	41.7	235.1	460.3	631.0	46.6	297.6
c.7 Tolls and Levies	544.0	664.2	605.2	64.4	351.0	612.5	657.8	69.4	447.8
c.8 Non-Commercial Sales	1,311.4	2,699.1	2,521.5	169.6	888.9	1,743.6	2,331.1	50.2	665.4
c.9 Other Non-Tax Revenue and Receipts	8,387.0	10,340.7	9,316.2	1,463.9	5,988.2	8,059.5	9,479.9	1,220.5	9,125.6
c. 10 Capital Revenue	246.5	70.9	50.1	68.8	508.5	700.4	237.2	4.4	158.1
<b>Total Revenue (a+b+c)</b>	196,617.1	287,987.2	259,454.3	21,256.6	124,880.0	216,554.4	339,280.7	23,767.7	139,367.9
d. Tax-GDP Ratio (base 2005-06)	8.78	11.40	10.32	0.81	4.94	8.63	11.99	0.84	4.81
e. Revenue-GDP ratio (base 2005-06)	9.95	12.80	11.53	0.94	5.55	9.62	13.30	0.93	5.46

#### 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 January/Actual FY18up to January)*100	(Actual FY19 up to January/ Budget FY19)*100
Tax Revenue (a+b)	90.5	157.4	131.8	89.7	110.4	40.1
a. NBR	90.7	158.3	131.6	86.4	111.0	39.9
a.1 Income	91.3	170.6	129.6	27.3	115.5	34.9
a.2 VAT	90.7	162.1	133.7	31.5	115.8	41.9

	(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 January/Actual FY18up to January)*100	(Actual FY19 up to January/ Budget FY19)*100
a.3 Import	90.5	133.6	140.3	16.9	103.3	43.2
a.4 Export	88.1	162.9	122.7	9.2	98.3	42.0
a.4 Excise	91.3	117.7	89.5	0.0	405.2	296.9
a.5 Sup	104.0	98.8	125.6	1.0	123.5	70.0
a.6 Other Taxes	91.3	122.6	96.1	0.6	91.5	41.8
b. Non-NBR	87.2	134.7	135.1	3.3	96.5	44.8
b.1 Narcotics & Liquor	92.3	131.1	120.3	0.0	99.4	43.3
b.2 Vehicles	91.2	96.5	92.2	0.7	117.0	70.4
b.3 Land Revenue	187.7	101.2	114.8	0.6	31.7	24.2
b.4 Stamp Duty	72.2	171.8	159.8	1.7	117.7	41.2
b.5 Surcharge						
c. Non-tax Revenue	86.4	150.0	122.4	10.3	120.9	50.1
c.1 Dividend and Profit	55.1	175.1	114.6	0.9	93.7	37.7
c.2 Interest	100.0	274.3	282.0	0.9	97.0	19.2
c.3 Administrative Fees and Charges	102.4	151.6	114.1	1.2	106.3	43.3
c.4 Fines, Penalties and Forfeiture	107.3	100.1	93.5	0.3	98.3	61.9
c.5 Receipts for Services Rendered	87.7	187.6	130.6	1.6	113.0	24.2
c.6 Rents, Leases and Recoveries	102.0	137.1	90.1	0.2	126.6	47.2
c.7 Tolls and Levies	91.1	107.4	108.7	0.3	127.6	68.1
c.8 Non-Commercial Sales	93.4	133.7	92.4	0.8	74.9	28.5
c.9 Other Non-Tax Revenue and Receipts	90.1	117.6	101.8	3.7	152.4	96.3
c. 10 Capital Revenue	70.7	33.9	473.3	0.3	31.1	66.6
Total Revenue (a+b+c)	90.1	156.7	130.8	100.0	111.6	41.1

**Notes:**

Income= Income/property/profit/wealth  
 Import= Import & export duty  
 Sup= Supplementary duty  
 Ex= Excise taxes  
 NL= Narcotics & Liquor  
 DP= Dividend & profit  
 PO&R= Post office & Railway  
 IFT= Interest/Fees/Tolls & Other receipts

*For Suggestions:*

[1. alam@finance.gov.bd](mailto:alam@finance.gov.bd)

[2. anarulk@finance.gov.bd](mailto:anarulk@finance.gov.bd)

[3. amannan3@finance.gov.bd](mailto:amannan3@finance.gov.bd)