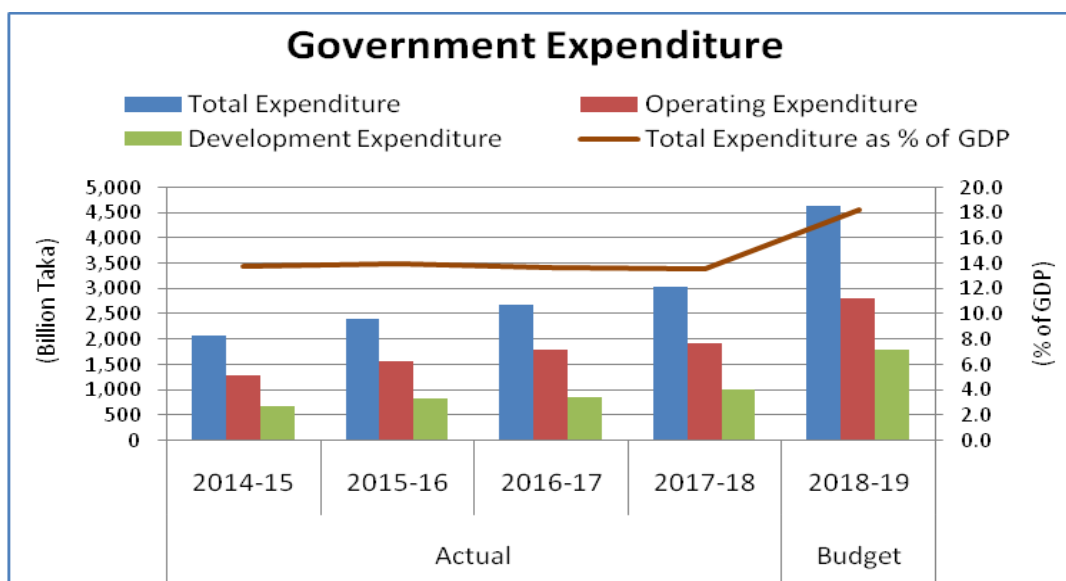




Monthly Report on Fiscal Position

February 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, OperatingExpenditure and Development Expenditure. Total actual operating spending up to February, 2019 in the current fiscal year (FY 19) is 48.3 percent of the operating budget estimates. Actual development expenditure during the same period is 23.18 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 February 2019, 46.1 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (85.5 Percent). Total NBR tax collection is 45.2 percent of the annual target. Regarding NTR (Non Tax Revenue), 53.6 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 February 2019, in current fiscal, overall balance (excluding grants) is -0.73 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 February)	Actual (up to February) as % of Budget FY19
GPS	54,102	45,897	38,381	20.1	83.6	71,985	133.1	156.8	187.6	27,924	38.8
LGRD	3,910	4,499	4,093	2.1	91.0	4,515	115.5	100.4	110.3	2,624	58.1
Defense	25,076	25,486	21,107	11.0	82.8	27,932	111.4	109.6	132.3	14,354	51.4
POS	20,286	21,488	19,792	10.3	92.1	23,575	116.2	109.7	119.1	11,618	49.3
Edu	35,290	34,927	33,484	17.5	95.9	38,615	109.4	110.6	115.3	23,690	61.3
Health	11,131	11,314	10,174	5.3	89.9	12,242	110.0	108.2	120.3	5,537	45.2
SSW	19,787	17,818	14,974	7.8	84.0	21,582	109.1	121.1	144.1	6,035	28.0
Housing	1,164	1,272	1,233	0.6	96.9	1,443	124.0	113.4	117.1	983	68.1
RCRA	2,116	2,101	3,319	1.7	158.0	2,373	112.1	112.9	71.5	1,561	65.8
F&E	163	158	1,135	0.6	719.3	208	127.5	131.7	18.3	4,351	2094.9
Agri	15,403	12,591	11,559	6.0	91.8	16,313	105.9	129.6	141.1	7,217	44.2
IES	999	1,188	1,092	0.6	91.9	1,084	108.6	91.3	99.3	667	61.5
Trans	7,611	8,239	7,758	4.1	94.2	8,655	113.7	105.1	111.6	4,013	46.4
Interest payment	25,037	21,535	23,159	12.1	107.5	35,928	143.5	166.8	155.1	18,004	50.1
Total	222,074	208,512	191,259	100	91.7	266,452	120.0	127.8	139.3	128,578	48.3

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 February 2019, apart from interest payment spending in Fuel and Energy (F&E), Housing, Recreation, Culture and Religious Affairs, Industries and Economic Services (IES), Education, and LGRD 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 February 2019 amounts to 48.3 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, 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 February)	41.9	30.2	6.5	5.6	14.0	1.7

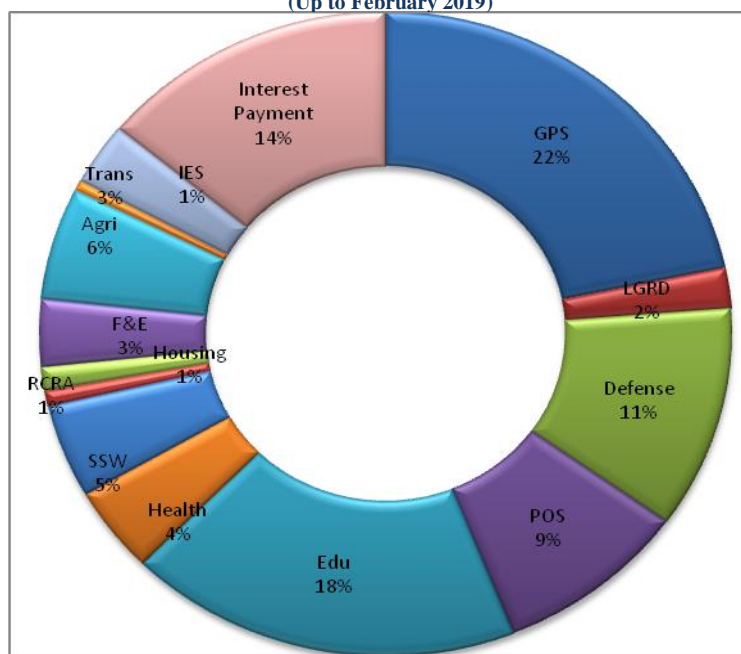
Note:

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 February 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 February 2019)



Total operating spending up to February, 2019 in the current fiscal year (FY19) is 48.3 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 (22 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 February, 2019 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to February 2019)

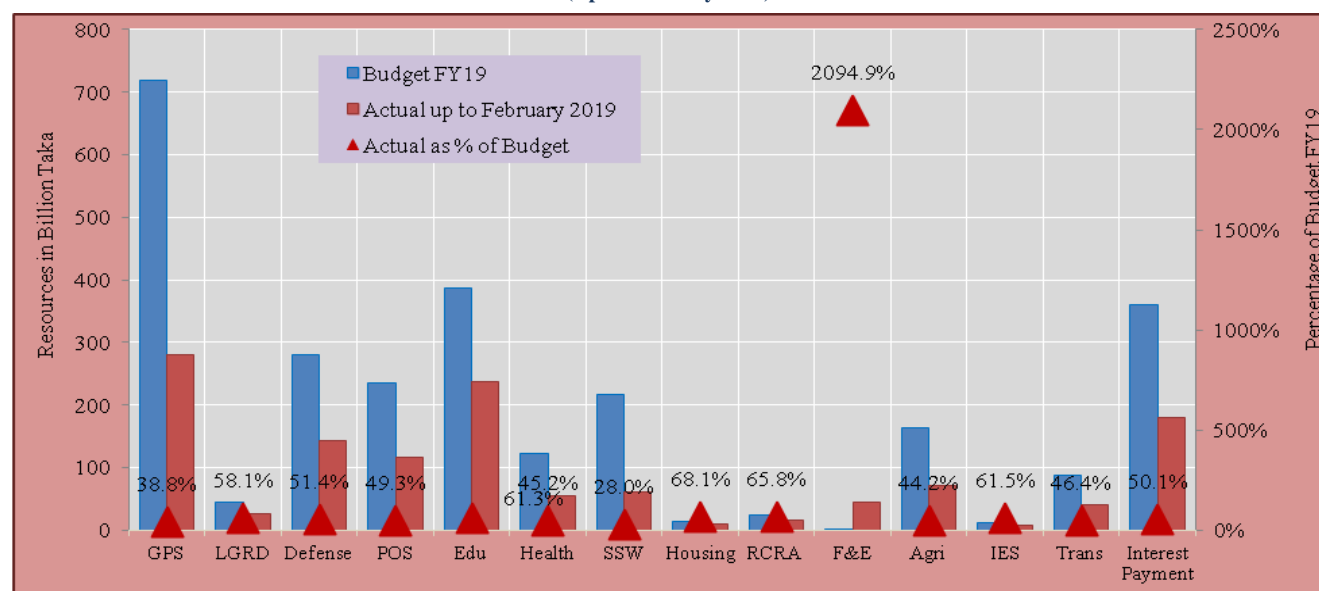


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (2094.9%), Housing (68.1%), RCRA (65.8%), Education (54.8%), Industrial and Economic Services (61.5%), Education (61.3%), and LGRD (58.1%) sectors have shown better performance 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 February 2019 is 48.3 percent of the budget estimate, which was 47.0 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 February 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 February 2019)

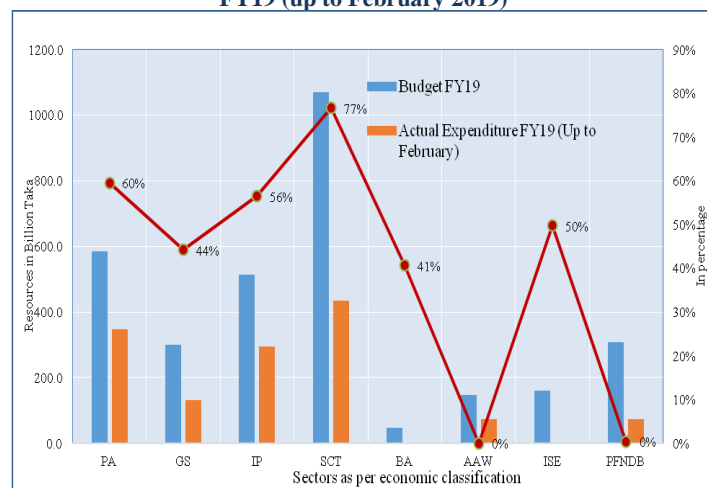
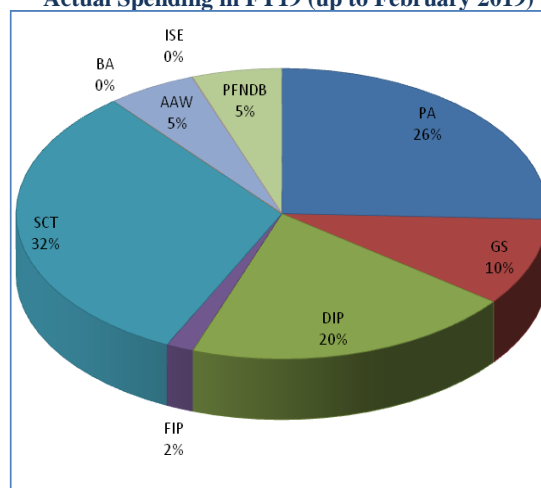


Figure 4: Share of Different Categories in Total Actual Spending in FY19 (up to February 2019)



Up to February 2019, utilization rate of total operating expenditure is 48.3 percent. For some categories, like subsidies and current transfer (77%), pay and allowances (60%), interest payment (56%), and Investment in share & equities (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**³ is shown in **Table 3**.

- Up to February 2019, actual expenditure is 23.2 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 21.5 percent of the budget;
- During this period, Housing (40.93 percent) sector made the highest utilization of allocated resources followed by Fuel & Energy (33.09 percent) and Recreation, Culture and Religious Affairs (32.08 percent).
- Some of the sectors with large allocation like Transport and Communication, and General Public Services showed less-than-average performance.

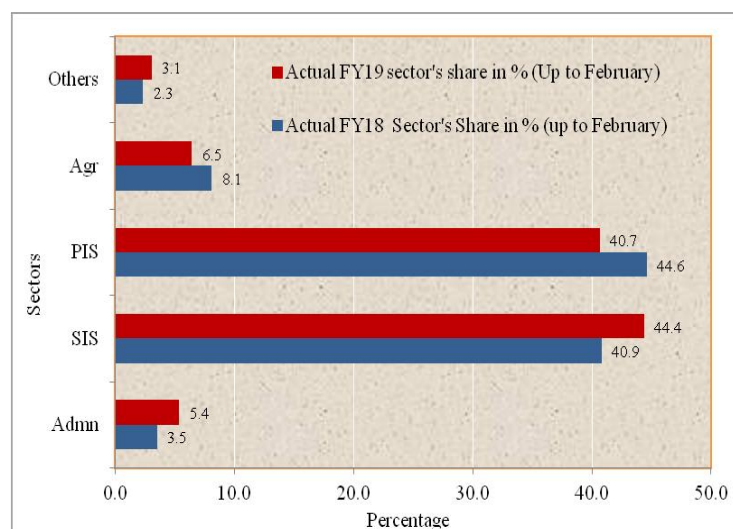
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

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 February)	Sector's Share in Actual (up to February) (%)	Actual FY18 as % of Revised Budget FY18	Budget FY19	Actual FY19 (up to February)	Budget FY19 as % of Revised Budget FY18	Budget FY19 as % of Actual FY18	Actual FY19 (up to February) as % of Budget FY19	Actual FY19 sector's share in % (up to February)
GPS	8,345	10,145	6,499	646	1.89	64.05	10,952	1,634	107.95	168.53	14.92	3.92
LGRD	23,790	25,480	17,481	5,961	17.45	68.61	28,152	7,330	110.49	161.04	26.04	17.60
Defence	680	930	42	24	0.07	4.53	1,152	14	123.92	2736.15	1.20	0.03
POS	2,564	2,493	2,261	530	1.55	90.70	3,018	594	121.07	133.48	19.68	1.43
Edu	30,155	25,001	14,089	4,538	13.29	56.35	29,321	5,804	117.28	208.11	19.79	13.94
Health	9,520	8,700	6,664	1,808	5.29	76.61	11,141	2,819	128.06	167.16	25.31	6.77
SSW	4,340	4,078	3,117	901	2.64	76.44	5,572	1,090	136.65	178.77	19.56	2.62
HCS	2,569	2,511	2,223	750	2.20	88.53	3,520	1,440	140.17	158.33	40.93	3.46
RCRA	1,492	1,311	1,142	552	1.62	87.15	1,968	631	150.15	172.29	32.08	1.52
FE	20,957	24,104	27,414	7,546	22.09	113.73	24,713	8,178	102.53	90.15	33.09	19.64
AFL	9,026	8,444	7,567	2,777	8.13	89.62	9,948	2,689	117.81	131.47	27.04	6.46
IES	3,082	1,753	1,334	436	1.28	76.12	2,381	647	135.81	178.42	27.20	1.55
TC	42,494	38,743	32,320	7,687	22.50	83.42	47,830	8,771	123.46	147.99	18.34	21.06
Total	159,014	153,691	122,154	34,157	100.00	79.48	179,668	41,643	116.90	147.08	23.18	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 February, 2019 is presented in Figure 5.

➤ From the graph it appears that up to February 2019, the maximum share of spending went to social infrastructure (44.4 percent) followed by physical infrastructure (40.7 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 February, 2019:

Table 4: Revenue Collection Position

(In Crore Taka)

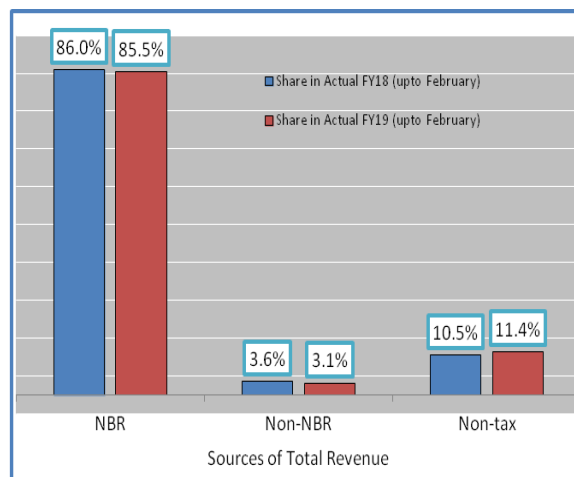
Sources of Revenue	Fiscal Year 2017-18					Fiscal Year 2018-19			
	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (February y)	Actual FY18 (up to February)	Budget FY19	Actual FY19 (February)	Actual FY19 (up to February)	Actual (up to February) as percentage of Budget FY19
Tax Revenue (a+b)	256,449	232,202	194,325	15,933	126,999	305,927	15,990	138,661	45.3
a. NBR	248,190	224,999	187,103	15,410	121,962	296,200	15,475	133,791	45.2
a.1 Income	85,176	77,735	59,031	4,227	34,618	100,719	4,232	39,340	39.1
a.2 VAT	91,169	82,712	68,221	5,740	45,713	110,554	6,427	52,701	47.7
a.3 Import	38,402	34,766	36,509	3,108	23,499	48,766	2,585	23,657	48.5
a.4 Export duty	30,109	26,538	19,986	1,907	15,815	32,553	1,846	15,518	47.7
a.5 Excise	44	40	31	3	29	36	3	110	304.9
a.6 Supplementary Duty	1,599	1,664	2,117	345	1,530	2,090	307	1,770	84.7
a.7 Other Taxes	1,691	1,543	1,209	80	757	1,482	76	695	46.9
b. Non-NBR	8,259	7,203	7,222	523	5,037	9,727	515	4,870	50.1
c. Non-tax Revenue	31,538	27,252	22,229	1,051	14,865	33,354	1,184	17,880	53.6
Total Revenue (a + b + c)	287,987	259,454	216,554	16,984	141,864	339,281	17,174	156,541	46.1
d. Tax-GDP Ratio (base 2005-06)	11.40	10.32	8.63	0.71	5.64	12.06	0.63	5.47	-
e. Revenue-GDP ratio (base 2005-06)	12.80	11.53	9.62	0.75	6.30	13.38	0.68	6.17	-

- **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.

⁴Detail 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 (85.5 percent up to February 2018-19).
- Growth rates of NBR & Non-NBR tax are 9.7 and -3.3 percent respectively. On the other hand, non-tax revenue collection grew by 20.3 percent compared to the corresponding period of the previous fiscal year (FY18).
- For tax and non-tax revenue, achievements as to annual target were 45.3 and 53.6 percent respectively

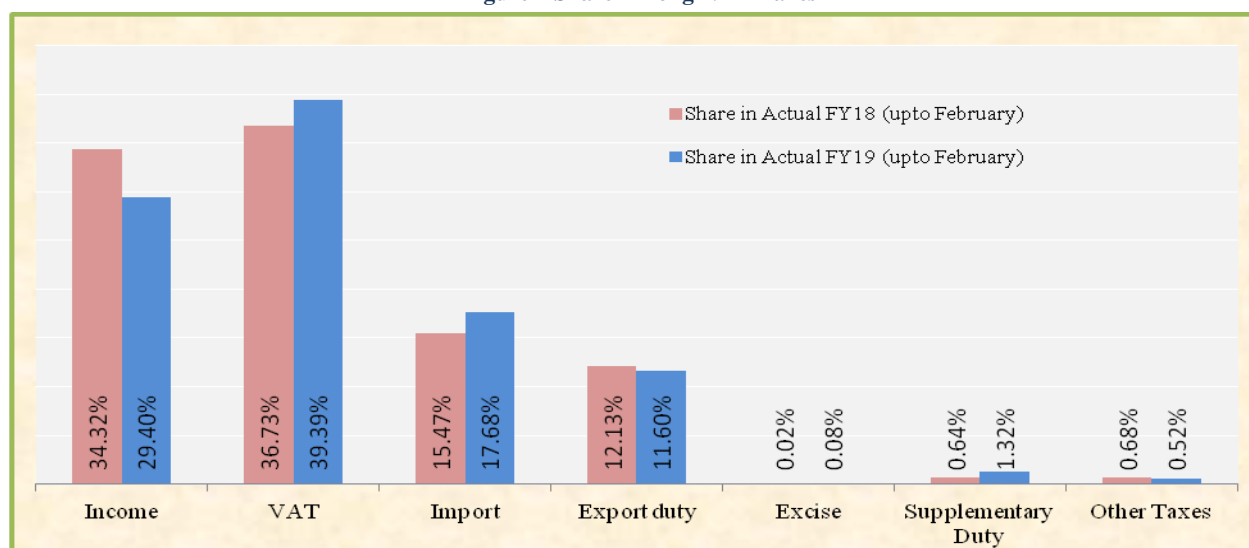
Figure 6: Sources of Revenue Collection



- Up to February 2019, total revenue collection for FY19 increased by 10.3 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 46.1 percent.

3.2 NBR TAX REVENUE

Figure 7 Share Among NBR Taxes



- In FY18 actual tax revenue collection was 8.63 percent of GDP
- Tax revenue collection target for FY19 is 12.0 percent of GDP. This is 31.8 percent higher than the revised budget of FY18 and 57.4 percent higher than the actual collection of the FY18
- In FY19 up to February 2019, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.39 percent was collected from VAT, 29.40 percent from income tax, 17.68 percent from import duty, and the rest was collected from supplementary duty, excise and export duties and other taxes.

4.0 Budget Deficit⁵

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 February	Accounts 2018-19 up to February
	Budget	Revised	Accounts February	Accounts 2017-18	Budget	Revised Budget	Accounts February		
Revenues	287,990	259,454	16,984	216,556	339,294	316612	17,173	141,865	156,543
Tax Revenue	256,448	232,202	15,933	194,327	305,928	289600	15,990	127,000	138,663
Non-Tax Revenue	31,542	27,252	1,051	22,229	33,368	27013	1,184	14,865	17,880
Foreign Grants	5,504	4,457	6	868	4,051	3787	0	49	296
Revenue and Foreign Grants	293,494	263,911	16,990	217,424	343,345	320400	17,173	141,914	156,840
Operating Expenditure	234,012	210,577	11,115	191,473	282,415	266727	16,421	104,451	128,621
Net Outlay for Food Account Operation	361	3,894	1,525	6,994	365	282	636	6,050	5,614
Loans & Advances (Net)	6,879	3,335	952	1,430	2,124	2082	-91	1,748	-812
Development Expenditure	159,013	153,688	4,667	122,154	179,669	173449	3,814	34,157	41,643
Development Program financed from Revenue Budget	249	261	3	141	327	299	5	42	74
Non-ADP Project	3,512	3,140	0	1,495	4,365	4143	0	0	0
Annual Development Programme	153,331	148,381	4,530	119,538	173,000	167000	3,749	33,846	41,283
Non-ADP FFW and Transfer	1,921	1,906	134	980	1,978	2008	61	269	285
Total Expenditure	400,266	371,495	18,259	322,050	464,574	442541	20,780	146,406	175,066
Overall Balance (Including Grants)	-106,772	-107,584	-1,269	-104,626	-121,229	-122142	-3,607	-4,492	-18,227
Overall Balance (Excluding Grants)	-112,276	-112,040	-1,275	-105,494	-125,280	-125929	-3,607	-4,542	-18,523
(In percent of GDP 2005-06 base) (Including grants)	-4.74	-4.78	-0.06	-4.65	-4.78	0.00	-0.14	-0.20	-0.72
(In percent of GDP 2005-06 base) (Excluding grants)	-4.99	-4.98	-0.06	-4.69	-4.94	0.00	-0.14	-0.20	-0.73

- 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 February, 2019 (excluding grants) as percentage of GDP was -0.73 percent.

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

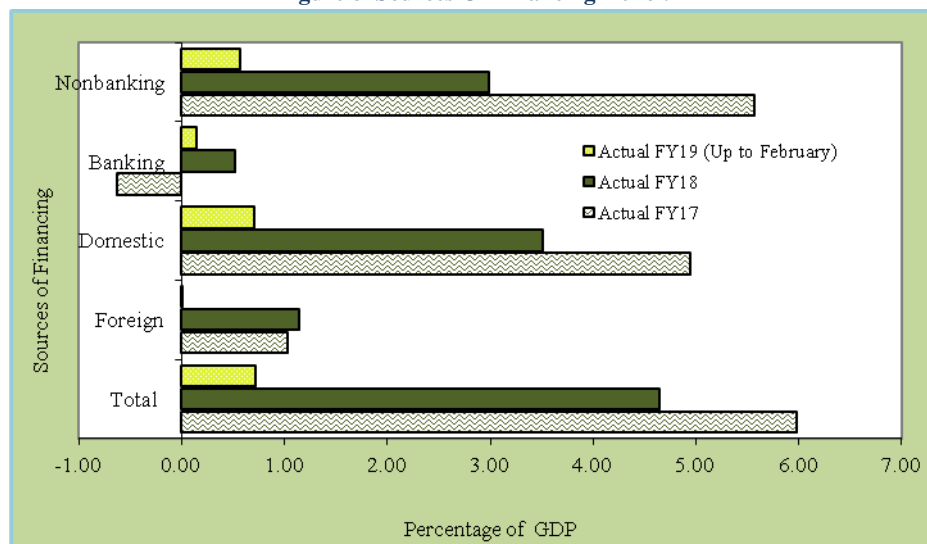
5.0 Financing

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

Description	Fiscal Year: 2017-18				Fiscal Year: 2018-19			(In crore taka)	
	Budget	Revised	Accounts February	Accounts FY18	Budget	Revised Budget	Accounts February	Accounts FY18 up to February	Accounts FY19 up to February
1.0 Foreign Borrowing-Net	46,420	41,567	332	25,621	50,016	43,397	1,736	2,736	131
1.1 Foreign Borrowing	55,313	51,040	332	33,132	60,585	53,883	2,157	8,020	7,241
1.2 Amortization	-8,893	-9,473	0	-7,512	-10,569	-10,486	-421	-5,283	-7,109
2.0 Domestic Borrowing	60,351	66,017	936	79,004	71,226	78,745	1,870	1,756	18,092
2.1 Borrowing from Banking System (Net)	28,202	19,917	-1,646	11,731	42,029	30,895	-471	-8,803	3,705
2.1.1 Long-Term Debt (Net)	19,437	13,380	-1,150	6,171	23,965	21,117	50	1,981	9,362
2.1.2 Short-Term Debt (Net)	8,765	6,537	-496	5,560	18,064	9,778	-521	-10,784	-5,657
2.2 Non-Bank Borrowing (Net)	32,149	46,100	2,583	67,273	29,197	47,850	2,341	10,559	14,387
2.2.1 National Savings Schemes (Net)	30,150	44,000	4,148	46,289	26,197	45,000	4,347	33,061	38,590
2.2.2 Others	1,999	2,100	-1,566	20,984	3,000	2,850	-2,006	-22,502	-24,203
Total - Financing :	106,771	107,584	1,269	104,624	121,242	122,142	3,606	4,492	18,223
GDP	2,250,479	2,250,479	2,250,479	2,250,479	2,537,849	-	2,537,849	2,250,479	2,537,849
(In percent of GDP) :	4.74	4.78	0.06	4.65	4.78	4.81	0.14	0.20	0.72

Figure 8 Sources Of Financing Deficit



For FY19, up to February, 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 (February)	Actual FY18 (Up to February)	Actual FY18	Budget FY19	Actual FY19 (February)	Actual FY19 (up to February)
General Public Services	54,102	45,897	2,108	22,534	38,381	71,985	4,064	27,924
LGRD	3,910	4,499	324	1,636	4,093	4,515	316	2,624
Defence	25,076	25,486	289	13,228	21,107	27,932	1,702	14,354
Public Order and safety	20,286	21,488	1,335	9,734	19,792	23,575	1,627	11,618
Education & technology	35,290	34,927	2,192	20,721	33,484	38,615	2,523	23,690
Health	11,131	11,314	720	5,424	10,174	12,242	733	5,537
Social Security and Welfare	19,787	17,818	1,181	6,662	14,974	21,582	499	6,035
Housing	1,164	1,272	60	520	1,233	1,443	109	983
Recreation, Culture and Religious Affairs	2,116	2,101	150	1,520	3,319	2,373	139	1,561
Fuel and Energy	163	158	4	142	1,135	208	5	4,351
Agriculture	15,403	12,591	485	4,582	11,559	16,313	2,481	7,217
Industrial & Economic Services	999	1,188	106	660	1,092	1,084	78	667
Transport and Communication	7,611	8,239	652	3,894	7,758	8,655	346	4,013
Interest	25,037	21,535	1,484	13,168	23,159	35,928	1,798	18,004
Total - OperatingRevenue Expenditure	222,074	208,512	11,090	104,426	191,259	266,452	16,421	128,578

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 (February)	Actual FY18 (Up to February)	Actual FY18	Budget FY19	Actual FY19 (February)	Actual FY19 (up to February)	Actual FY19 (up to February) as % Budget FY19
Sub-total = GPS	38,381	54,102	45,897	2,108	22,534	38,381	71,985	4,064	27,924	38.8
Office of the President	22	21	22	2	14	22	23	1	13	58.4
Parliament	237	298	298	16	134	237	298	11	110	37.1
Prime Minister's Office	415	486	585	25	194	415	487	22	251	51.5
Cabinet Division	58	58	65	3	30	58	74	4	37	50.4
Election Commission	290	308	348	20	154	290	1,685	65	887	52.6

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (February y)	Actual FY18 (Up to February)	Actual FY18	Budget FY19	Actual FY19 (February y)	Actual FY19 (up to February)	Actual FY19 (up to February) as % Budget FY19
Ministry of Public Administration	1,639	1,772	1,970	146	928	1,639	2,177	131	1,054	48.4
Public Service Commission	54	46	52	4	33	54	47	3	31	64.9
Finance Division	30,969	45,800	36,371	1,733	18,885	30,969	60,443	3,382	21,407	35.4
Internal Resources Division	885	1,865	1,791	64	648	885	2,037	116	1,010	49.6
Financial Institutions Division	355	111	359	1	54	355	279	4	92	33.0
Economic Relations Division	2,275	1,999	2,576	7	965	2,275	3,021	187	2,304	76.3
Planning Division/2	68	70	69	8	44	68	73	4	44	60.3
Implementation, Monitoring and Evaluation Division	52	51	52	7	22	52	37	2	16	41.8
Statistics and Informatics Division	150	165	165	10	87	150	182	10	89	48.6
Ministry of Foreign Affairs	913	1,049	1,173	61	342	913	1,120	123	580	51.7
Sub-total = LGRD	4,093	3,910	4,499	324	1,636	4,093	4,515	316	2,624	58.1
Local Government Division	3,592	3,139	3,690	302	1,289	3,592	3,682	288	2,258	61.3
Rural Development and Co-operatives Division	469	470	481	21	330	469	514	23	346	67.4
Ministry of Chittagong Hill Tracts Affairs	32	301	329	1	17	32	320	5	20	6.1
Sub-total = Defence	21,107	25,076	25,486	289	13,228	21,107	27,932	1,702	14,354	51.4
Ministry of Defence - Defence Services	20,255	24,074	24,438	279	12,650	20,255	26,750	1,587	13,759	51.4
Ministry of Defence - Others Services	827	971	1,017	10	566	827	1,147	113	580	50.6
Armed Forces Division	24	30	30	0	12	24	35	2	15	43.7
Sub-total=POS	19,792	20,286	21,488	1,335	9,734	19,792	23,575	1,627	11,618	49.3
Supreme Court	166	165	168	12	93	166	180	12	98	54.8
Law and Justice Division	976	916	975	64	593	976	1,040	73	610	58.6
Public Security Division	17,017	17,231	18,312	1,140	8,296	17,017	20,148	1,388	9,963	49.4
Legislative and Parliamentary Affairs Division	25	22	26	1	14	25	35	1	16	46.3
Anti Corruption Commission	80	81	83	6	46	80	89	8	51	56.9
Security Services Division	1,528	1,872	1,925	111	692	1,528	2,083	146	881	42.3
Sub-total = Edu	33,484	35,290	34,927	2,192	20,721	33,484	38,615	2,523	23,690	61.3
Ministry of Primary and Mass Education	11,800	13,270	12,687	950	7,145	11,800	14,154	1,114	8,523	60.2
Secondary and Higher Education Division	16,762	16,964	17,163	863	10,426	16,762	18,874	954	11,949	63.3

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (February y)	Actual FY18 (Up to February)	Actual FY18	Budget FY19	Actual FY19 (February y)	Actual FY19 (up to February)	Actual FY19 (up to February) as % Budget FY19
Ministry of Science and Technology	444	436	445	42	304	444	480	103	330	68.7
Information and Communication Technology Division	194	189	209	3	76	194	213	3	78	36.5
Technical and Madrasah Education Division	4,284	4,430	4,423	335	2,771	4,284	4,894	349	2,811	57.4
Sub-total = Health	10,174	11,131	11,314	720	5,424	10,174	12,242	733	5,537	45.2
Health Services Division	7,694	8,331	8,443	508	3,925	7,694	9,118	546	4,000	43.9
Medical Education and Family Welfare Division	2,480	2,799	2,871	212	1,499	2,480	3,124	186	1,537	49.2
Sub-total = SSW	14,974	19,787	17,818	1,181	6,662	14,974	21,582	499	6,035	28.0
Ministry of Social Welfare	4,565	4,625	4,625	935	3,126	4,565	5,339	105	2,557	47.9
Ministry of Women and Children Affairs	2,241	2,273	2,408	22	408	2,241	2,980	30	208	7.0
Ministry of Food	1,450	3,457	1,599	5	22	1,450	3,391	-86	57	1.7
Ministry of Disaster Management and Relief	3,555	5,866	5,612	207	1,407	3,555	6,162	130	1,406	22.8
Ministry of Liberation Affairs	3,163	3,566	3,574	12	1,699	3,163	3,711	321	1,806	48.7
Sub-total = HCS	1,233	1,164	1,272	60	520	1,233	1,443	109	983	68.1
Ministry of Housing and Public Works	1,233	1,164	1,272	60	520	1,233	1,443	109	983	68.1
Sub-total = RCRA	3,319	2,116	2,101	150	1,520	3,319	2,373	139	1,561	65.8
Ministry of Information	2,007	621	629	40	892	2,007	643	37	387	60.2
Ministry of Cultural Affairs	276	220	283	38	157	276	290	15	187	64.5
Ministry of Religious Affairs	218	216	225	27	140	218	247	19	413	167.4
Ministry of Youth and Sports	818	1,059	965	45	331	818	1,193	69	574	48.2
Sub-total = FE	1,135	163	158	4	142	1,135	208	5	4,351	2,094.9
Energy and Mineral Resources Division	151	114	95	3	126	151	165	3	26	15.5
Power Division	984	49	63	1	16	984	43	2	4,325	10,027.7
Sub-total = Agr	11,559	15,403	12,591	485	4,582	11,559	16,313	2,481	7,217	44.2
Ministry of Agriculture/3	7,785	11,707	8,728	107	2,412	7,785	11,951	2,130	4,909	41.1
Ministry of Fisheries and Livestock	900	914	937	64	537	900	984	73	566	57.5
Ministry of Environment and Forest	508	535	548	29	263	508	789	33	345	43.7
Ministry of Land	1,000	995	1,007	65	526	1,000	1,101	64	535	48.6
Ministry of Water Resources	1,366	1,252	1,371	219	844	1,366	1,487	181	862	58.0

Ministries/Division	Fiscal Year 2017-18						Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (February y)	Actual FY18 (Up to February)	Actual FY18	Budget FY19	Actual FY19 (February y)	Actual FY19 (up to February)	Actual FY19 (up to February) as % Budget FY19
Sub-total = IES	1,092	999	1,188	106	660	1,092	1,084	78	667	61.5
Ministry of Commerce	158	174	182	19	95	158	209	14	87	41.7
Ministry of Labour and Employment	82	94	92	5	47	82	111	6	67	60.2
Ministry of Industries	474	304	482	52	302	474	293	18	254	86.9
Ministry of Expatriates' Welfare and Overseas Employment	231	274	271	15	129	231	287	20	137	47.6
Ministry of Textiles and Jute	146	152	161	15	87	146	185	20	122	66.0
Sub-total = TC	7,758	7,611	8,239	652	3,894	7,758	8,655	346	4,013	46.4
Road Transport and Highways Division	3,416	2,876	3,562	224	1,306	3,416	3,563	334	2,281	64.0
Ministry of Railways	2,707	3,037	3,087	242	1,567	2,707	3,410	1	538	15.8
Ministry of Shipping	543	547	552	109	358	543	632	29	311	49.2
Ministry of Civil Aviation and Tourism	47	43	43	1	28	47	47	3	27	58.8
Posts and Telecommunications Division	1,023	1,081	967	76	631	1,023	1,002	67	805	80.3
Bridges Division	22	26	26	0	4	22	2	-89	50	2,647.9
Sub-total = Interest	23,159	25,037	21,535	1,484	13,168	23,159	35,928	1,798	18,004	50.1
Domestic	23,159	25,037	21,535	1,484	13,168	23,159	35,928	1,798	18,004	50.1
Foreign	-	-	-	-	-	-	-	-	-	-
Total OperatingRevenue Expenditure	191,259	222,074	208,512	11,090	104,426	191,259	266,452	16,421	128,578	48.3

Appendix 3: OperatingExpenditure by Economic Classification

(In Crore Taka)

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to February)	Budget FY19	Actual FY19 (Up to February)	Actual FY18 (Up to February) as % of Budget FY18	Actual FY19 (upto February) as % of Budget FY19
Pay and Allowances	54,308	53,210	47,847	30,295	58,524	34,847	55.8	59.5
Pay of Officers	7,327	7,245	6,763	4,520	7,679	4,830	61.7	62.9
Pay of Establishment	21,740	20,926	18,796	12,054	23,046	14,437	55.4	62.6
Allowances	25,240	25,039	22,288	13,721	27,799	15,581	54.4	56.0
Goods and Services	23,843	26,586	23,479	9,769	29,994	13,265	41.0	44.2
Supplies and Services	17,401	18,826	15,993	7,708	21,443	9,585	44.3	44.7
Repairs Maintenance and Rehabilitation	6,442	7,760	7,487	2,061	8,551	3,680	32.0	43.0
Interest Payments	41,457	37,920	41,766	25,026	51,338	29,577	60.4	57.6

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to February)	Budget FY19	Actual FY19 (Up to February)	Actual FY18 (Up to February) as % of Budget FY18	Actual FY19 (upto February) as % of Budget FY19
Domestic	39,511	35,404	38,160	23,605	48,375	27,306	59.7	56.4
Foreign	1,946	2,516	3,605	1,421	2,963	2,270	73.0	76.6
Subsidies and Incentives and Current Transfers	86,207	75,582	65,613	33,691	107,003	43,509	39.1	40.7
Subsidies and Incentives	19,454	17,329	10,812	1,747	33,205	10,708	9.0	32.2
Grants in Aid	41,017	41,799	36,535	21,361	45,173	23,372	52.1	51.7
Pensions and Gratuities	22,940	13,686	14,709	9,731	26,047	8,781	42.4	33.7
Others	2,796	2,767	3,557	852	2,578	648	30.5	25.1
Block Allocations	3,328	530	175	84	4,808	0	2.5	0.0
Unexpected	2,000	176	8	0	2,003	0	0.0	0.0
Others	1,328	354	166	84	2,805	0	6.3	0.0
Total - Operating Recurrent Expenditure (A)	209,142	193,827	178,879	98,865	251,667	121,198	47.3	48.2
Acquisition of Assets and Works (B)	12,926	14,684	12,364	5,561	14,785	7,350	43.0	49.7
Acquisition of Assets	12,128	13,468	11,147	5,339	13,786	7,017	44.0	50.9
Acquisition of Land	798	1,216	1,218	222	999	333	27.8	33.4
Total - Augmented Operating Recurrent Expenditure (A+B):	222,068	208,511	191,244	104,425	266,451	128,548	47.0	48.2
Investments in Shares and Equities (C)	11,945	2,066	225	25	15,963	73	0.2	0.5
Share Capital	11,945	2,066	225	25	15,963	73	0.2	0.5
Total - Operating Capital Expenditure (B+C)	24,871	16,750	12,590	5,586	30,748	7,423	22.5	24.1
Total - Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	234,013	210,578	191,469	104,451	282,415	128,621	44.6	45.5

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 (February)	Actual FY18 (Up to February)	Actual FY18	Budget FY19	Actual FY19 (February)	Actual FY19 (up to February)	Actual FY18 (up to February) as % of Revised Budget FY18	Actual FY19 (up to February) as % Budget FY19
Sub-total = GPS	8,345.4	10,145.4	253.6	646.4	6,498.5	10,951.9	82.5	1,634.0	6.37	14.92
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	239.8	425.1	3,766.0	2,313.5	12.5	797.9	10.09	34.49
Cabinet Division	36.6	17.7	0.0	0.2	3.6	72.8	0.5	2.6	0.85	3.60
Election Commission	761.9	605.1	0.3	80.8	125.1	210.0	7.3	574.9	13.35	273.75
Ministry of Public Administration	225.0	168.5	0.4	19.5	148.9	287.0	30.2	70.5	11.59	24.58
Public Service Commission	27.5	27.5	0.0	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 (February)	Actual FY18 (Up to February)	Actual FY18	Budget FY19	Actual FY19 (February)	Actual FY19 (up to February)	Actual FY18 (up to February) as % of Revised Budget FY18	Actual FY19 (up to February) as % Budget FY19
Finance Division	1,697.8	1,664.8	2.2	27.0	679.1	3,446.4	3.3	22.7	1.62	0.66
Internal Resources Division (IRD)	340.1	253.0	3.0	11.0	12.0	389.4	1.2	7.2	4.37	1.85
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	1.8	19.0	29.3	34.9	0.1	1.4	47.25	4.07
Planning Division/2	1,261.9	644.7	3.3	32.2	118.3	1,306.3	3.6	76.8	4.99	5.88
Implementation Monitoring and Evaluation Division	49.3	60.2	2.3	7.3	23.1	98.0	1.2	7.1	12.08	7.25
Statistics and Informatics Division	352.7	403.4	0.6	14.2	346.1	417.0	4.7	27.5	3.51	6.59
Ministry of Foreign Affairs	139.8	44.7	0.0	1.9	26.0	129.2	17.9	40.3	4.18	31.18
Sub-total = LGRD	23,789.9	25,479.7	1,141.7	5,961.4	17,481.2	28,152.3	993.5	7,329.8	23.40	26.04
Local Government Division	21,526.2	22,849.9	942.6	4,946.2	15,031.3	25,468.2	921.1	6,328.2	21.65	24.85
Rural Development and Co-operatives Division	1,414.4	1,715.3	39.1	585.3	1,693.0	1,695.1	46.4	692.1	34.12	40.83
Ministry of Chittagong Hill Tracts Affairs	849.3	914.5	160.0	429.8	757.0	989.0	25.9	309.6	47.00	31.30
Sub-total = Defence	679.9	930.0	14.0	23.8	42.1	1,152.5	6.8	13.8	2.56	1.20
Ministry of Defence - Defence Services	679.9	930.0	14.0	23.8	42.1	1,152.5	6.8	13.8	2.56	1.20
Sub-total=POS	2,564.2	2,493.1	145.7	529.8	2,261.2	3,018.3	92.3	594.1	21.25	19.68
Law and Justice Division	504.5	504.0	39.7	147.4	424.8	480.7	21.0	126.5	29.25	26.31
Public Security Division	1,044.8	1,072.4	85.2	268.5	1,026.4	1,257.6	47.4	304.7	25.04	24.23
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	0.0	3.1	7.2	28.6	0.3	4.2	26.81	14.53
Security Services Division	994.4	905.4	20.8	110.9	802.8	1,251.3	23.5	158.8	12.25	12.69
Sub-total = Edu	30,154.7	25,000.6	748.3	4,537.9	14,089.0	29,321.1	377.8	5,804.0	18.15	19.79
Ministry of Primary and Mass Education	8,751.9	7,411.0	297.1	1,454.7	6,544.6	8,312.0	192.2	1,836.6	19.63	22.10
Secondary and Higher Education Division	6,177.4	4,355.3	99.4	860.7	3,382.6	6,014.2	93.1	1,328.3	19.76	22.09
Ministry of Science and Technology	10,602.1	9,246.7	331.5	1,539.3	2,246.6	11,720.4	50.7	2,109.1	16.65	17.99
Information and Communication Technology Division	3,784.5	3,269.9	13.7	648.2	1,414.3	2,468.2	14.9	421.6	19.82	17.08
Technical and Madrasah Education Division	838.9	717.7	6.5	35.0	500.9	806.4	27.0	108.5	4.87	13.45
Sub-total = Health	9,520.3	8,699.6	247.6	1,808.0	6,664.5	11,140.6	280.0	2,819.4	20.78	25.31
Health Services Division	7,850.6	6,936.6	226.4	1,548.0	5,341.8	9,040.6	247.0	2,453.6	22.32	27.14
Medical Education and Family Welfare Division	1,669.7	1,763.0	21.2	260.0	1,322.6	2,100.0	32.9	365.8	14.74	17.42
Sub-total = SSW	4,340.2	4,078.1	229.4	901.2	3,117.2	5,572.5	184.8	1,090.1	22.10	19.56
Ministry of Social Welfare	207.6	192.0	3.8	55.7	182.2	254.0	6.1	53.3	29.02	21.00
Ministry of Women and Children Affairs	302.1	224.3	4.0	75.9	191.5	509.0	19.1	183.2	33.84	35.98
Ministry of Food	424.2	317.3	20.8	46.4	297.8	763.7	4.6	74.9	14.62	9.81
Ministry of Disaster Management and Relief	2,986.3	3,069.6	181.6	658.7	2,195.3	3,495.8	138.2	700.9	21.46	20.05
Ministry of Liberation Affairs	420.0	275.0	19.1	64.5	250.3	550.0	16.7	77.8	23.46	14.15
Sub-total = HCS	2,569.0	2,511.0	58.9	750.2	2,223.1	3,519.7	35.3	1,440.5	29.88	40.93

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (February)	Actual FY18 (Up to February)	Actual FY18	Budget FY19	Actual FY19 (February)	Actual FY19 (up to February)	Actual FY18 (up to February) as % of Revised Budget FY18	Actual FY19 (up to February) as % Budget FY19
Ministry of Housing and Public Works	2,569.0	2,511.0	58.9	750.2	2,223.1	3,519.7	35.3	1,440.5	29.88	40.93
Sub-total = RCRA	1,491.8	1,310.7	187.4	551.8	1,142.3	1,968.1	28.3	631.4	42.10	32.08
Ministry of Information	525.2	221.7	5.9	37.6	159.5	522.1	3.4	98.0	16.95	18.78
Ministry of Cultural Affairs	196.3	113.2	1.5	70.0	108.4	220.0	1.5	166.9	61.85	75.86
Ministry of Religious Affairs	442.9	750.0	161.7	330.1	659.0	921.4	19.5	245.7	44.02	26.66
Ministry of Youth and Sports	327.3	225.9	18.3	114.1	215.5	304.6	3.9	120.8	50.53	39.66
Sub-total = FE	20,956.6	24,103.9	688.1	7,546.1	27,413.6	24,712.6	539.7	8,177.7	31.31	33.09
Energy and Mineral Resources Division	2,111.3	1,346.5	77.1	316.0	861.8	1,819.9	0.0	77.0	23.47	4.23
Power Division	18,845.3	22,757.4	611.0	7,230.1	26,551.8	22,892.7	539.7	8,100.6	31.77	35.39
Sub-total = Agr	9,026.0	8,443.7	387.4	2,777.2	7,566.9	9,947.8	383.6	2,689.5	32.89	27.04
Ministry of Agriculture/3	1,893.3	1,586.9	107.5	644.3	1,452.7	1,959.2	47.1	509.2	40.60	25.99
Ministry of Fisheries and Livestock	1,014.8	824.3	38.1	245.1	614.3	883.7	31.7	165.1	29.74	18.68
Ministry of Environment and Forest	584.6	343.3	2.5	41.1	209.9	481.4	4.8	51.7	11.98	10.75
Ministry of Land	858.6	938.2	8.5	98.9	630.2	1,017.6	13.4	74.5	10.55	7.33
Ministry of Water Resources	4,674.7	4,751.0	230.8	1,747.7	4,659.8	5,606.0	286.7	1,888.9	36.79	33.69
Sub-total = IES	3,081.8	1,752.9	26.2	436.4	1,334.3	2,380.6	48.6	647.4	24.90	27.20
Ministry of Commerce	438.0	130.2	0.2	1.9	2.9	346.8	0.3	86.3	1.49	24.88
Ministry of Labour and Employment	168.3	100.0	0.5	14.4	64.1	115.7	10.8	35.2	14.37	30.44
Ministry of Industries	1,520.2	854.4	6.1	338.9	831.4	1,058.6	5.1	394.1	39.66	37.23
Ministry of Expatriates' Welfare and Overseas Employment	412.4	256.3	11.5	37.3	167.1	307.5	12.0	73.2	14.55	23.81
Ministry of Textiles and Jute	543.0	412.0	7.9	43.9	268.7	552.0	20.5	58.6	10.66	10.61
Sub-total = GPS	42,494.4	38,742.6	538.7	7,686.7	32,320.0	47,830.5	760.7	8,770.9	19.84	18.34
Road Transport and Highways Division	16,820.3	17,317.1	298.7	3,387.2	15,882.5	20,817.4	649.3	4,513.4	19.56	21.68
Ministry of Railways	13,001.1	10,817.0	166.6	1,454.8	9,700.8	11,154.7	0.0	198.3	13.45	1.78
Ministry of Shipping	2,185.0	2,353.4	0.1	749.0	2,438.9	2,904.6	12.7	1,015.0	31.82	34.94
Ministry of Civil Aviation and Tourism	643.6	611.7	73.3	188.7	316.9	1,461.0	0.0	92.0	30.84	6.30
Posts and Telecommunications Division	1,440.9	779.4	0.1	185.7	760.7	2,380.6	9.4	448.5	23.83	18.84
Bridges Division	8,403.5	6,864.1	0.0	1,721.3	3,220.2	9,112.2	89.4	2,503.7	25.08	27.48
Total Development Revenue Expenditure	159,014.0	153,691.3	4,666.8	34,157.0	122,153.9	179,668.4	3,813.8	41,642.6	22.22	23.18

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY17	Fiscal Year 2017-18					Fiscal Year 2018-19		
		Budget FY18	Revised Budget FY18	Actual FY18 (February)	Actual FY18 (Up to February)	Actual FY18	Budget FY19	Actual FY19 (February)	Actual FY19 (up to February)
Tax Revenue (a+b)	173,474.8	256,449.3	232,202.0	15,933.1	126,999.0	194,325.2	305,927.0	15,990.0	138,661.1
a. NBR	167,249.7	248,190.0	224,999.5	15,410.2	121,961.5	187,103.3	296,200.0	15,474.7	133,790.9

		Fiscal Year 2017-18					Fiscal Year 2018-19		
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (February)	Actual FY18 (Up to February)	Actual FY18	Budget FY19	Actual FY19 (February)	Actual FY19 (up to February)
a.1 Income	52,032.0	85,176.3	77,735.3	4,227.0	34,618.0	59,031.4	100,718.6	4,232.2	39,339.7
a.2 VAT	61,631.3	91,169.4	82,712.5	5,739.9	45,713.4	68,221.3	110,554.1	6,426.5	52,701.4
a.3 Import	30,951.7	38,401.6	34,766.4	3,108.2	23,499.2	36,508.9	48,766.2	2,584.6	23,656.7
a.4 Export	19,438.3	30,108.8	26,538.2	1,907.0	15,814.6	19,985.5	32,552.6	1,846.0	15,518.2
a.4 Excise	21.6	44.1	40.2	2.9	29.2	30.6	36.0	2.9	109.7
a.5 Sup	1,790.9	1,599.2	1,663.9	344.9	1,530.3	2,116.5	2,090.1	306.6	1,770.0
a.6 Other Taxes	1,383.9	1,690.7	1,543.0	80.2	756.7	1,209.1	1,482.4	75.9	695.1
b. Non-NBR	6,225.1	8,259.3	7,202.5	523.0	5,037.4	7,221.9	9,727.0	515.3	4,870.2
b.1 Narcotics & Liquor	68.4	92.1	85.0	5.6	50.1	78.0	102.3	5.1	49.3
b.2 Vehicles	1,401.8	1,700.0	1,550.0	119.5	978.5	1,480.1	1,428.7	118.6	1,124.0
b.3 Land Revenue	852.8	650.0	1,220.0	48.2	1,117.1	1,383.9	1,400.0	47.2	385.7
b.4 Stamp Duty	3,552.0	5,466.2	3,944.0	300.7	2,504.8	3,669.0	6,303.0	286.3	2,880.8
b.5 Surcharge	350.0	350.9	403.5	49.0	386.9	611.0	493.1	58.0	430.3
c. Non-tax Revenue	23,142.3	31,537.9	27,252.3	1,051.0	14,865.2	22,229.2	33,353.6	1,183.6	17,880.3
c.1 Dividend and Profit	3,231.7	5,397.9	2,971.8	39.9	1,408.9	1,944.9	3,404.8	181.0	1,463.9
c.2 Interest	2,211.0	1,936.7	1,936.7	93.0	1,173.5	1,991.2	5,462.2	18.2	1,066.4
c.3 Administrative Fees and Charges	2,400.3	3,331.3	3,412.1	200.5	1,786.6	2,568.5	3,894.7	203.3	1,889.4
c.4 Fines, Penalties and Forfeiture	606.9	600.3	643.9	36.7	416.1	601.3	602.1	59.1	432.0
c.5 Receipts for Services Rendered	3,835.8	5,810.0	5,094.3	210.4	1,637.7	3,546.9	6,652.7	258.4	1,870.6
c.6 Rents, Leases and Recoveries	367.7	686.8	700.5	15.1	250.2	460.3	631.0	15.0	312.6
c.7 Tolls and Levies	544.0	664.2	605.2	48.7	399.7	612.5	657.8	52.7	500.5
c.8 Non-Commercial Sales	1,311.4	2,699.1	2,521.5	222.9	1,111.8	1,743.6	2,331.1	37.5	702.9
c.9 Other Non-Tax Revenue and Receipts	8,387.0	10,340.7	9,316.2	169.7	6,157.9	8,059.5	9,479.9	350.1	9,475.7
c. 10 Capital Revenue	246.5	70.9	50.1	14.2	522.7	700.4	237.2	8.3	166.4
Total Revenue (a+b+c)	196,617.1	287,987.2	259,454.3	16,984.1	141,864.1	216,554.4	339,280.7	17,173.6	156,541.4
d. Tax-GDP Ratio (base 2005-06)	8.78	11.40	10.32	0.71	5.64	8.63	11.99	0.63	5.44
e. Revenue-GDP ratio (base 2005-06)	9.95	12.80	11.53	0.75	6.30	9.62	13.30	0.67	6.14

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 February/Actual FY18 up to February)*100	(Actual FY19 up to February/ Budget FY19)*100
Tax Revenue (a+b)	90.5	157.4	131.8	89.7	109.2	45.3
a. NBR	90.7	158.3	131.6	86.4	109.7	45.2
a.1 Income	91.3	170.6	129.6	27.3	113.6	39.1
a.2 VAT	90.7	162.1	133.7	31.5	115.3	47.7

	(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 February/Actual FY18 up to February)*100	(Actual FY19 up to February/ Budget FY19)*100
a.3 Import	90.5	133.6	140.3	16.9	100.7	48.5
a.4 Export	88.1	162.9	122.7	9.2	98.1	47.7
a.4 Excise	91.3	117.7	89.5	0.0	375.2	304.9
a.5 Sup	104.0	98.8	125.6	1.0	115.7	84.7
a.6 Other Taxes	91.3	122.6	96.1	0.6	91.9	46.9
b. Non-NBR	87.2	134.7	135.1	3.3	96.7	50.1
b.1 Narcotics & Liquor	92.3	131.1	120.3	0.0	98.6	48.3
b.2 Vehicles	91.2	96.5	92.2	0.7	114.9	78.7
b.3 Land Revenue	187.7	101.2	114.8	0.6	34.5	27.6
b.4 Stamp Duty	72.2	171.8	159.8	1.7	115.0	45.7
b.5 Surcharge						
c. Non-tax Revenue	86.4	150.0	122.4	10.3	120.3	53.6
c.1 Dividend and Profit	55.1	175.1	114.6	0.9	103.9	43.0
c.2 Interest	100.0	274.3	282.0	0.9	90.9	19.5
c.3 Administrative Fees and Charges	102.4	151.6	114.1	1.2	105.8	48.5
c.4 Fines, Penalties and Forfeiture	107.3	100.1	93.5	0.3	103.8	71.7
c.5 Receipts for Services Rendered	87.7	187.6	130.6	1.6	114.2	28.1
c.6 Rents, Leases and Recoveries	102.0	137.1	90.1	0.2	124.9	49.5
c.7 Tolls and Levies	91.1	107.4	108.7	0.3	125.2	76.1
c.8 Non-Commercial Sales	93.4	133.7	92.4	0.8	63.2	30.2
c.9 Other Non-Tax Revenue and Receipts	90.1	117.6	101.8	3.7	153.9	100.0
c. 10 Capital Revenue	70.7	33.9	473.3	0.3	31.8	70.1
Total Revenue (a+b+c)	90.1	156.7	130.8	100.0	110.3	46.1

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

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