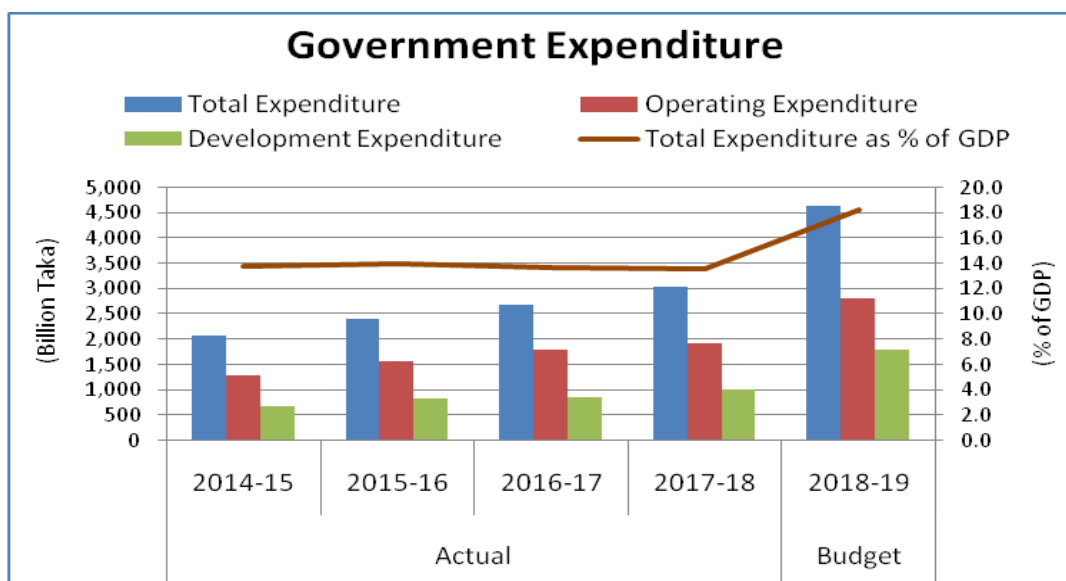




# Monthly Report on Fiscal Position

March 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 March, 2019 in the current fiscal year (FY 19) is 55.6 percent of the operating budget estimates. Actual development expenditure during the same period is 26.21 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 March 2019, 53.0 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87 Percent). Total NBR tax collection is 52.5 percent of the annual target. Regarding NTR (Non Tax Revenue), 56.5 percent of the annual target has been achieved.*

*Balance (Surplus/Deficit) Overall balance of the budget is calculated either by including grants or by excluding grants. Up to March 2019, in current fiscal, overall balance (excluding grants) is -0.30 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 March) | Actual (up to March) as % of Budget FY19 |
| GPS              | 54,102              | 45,897              | 38,381                  | 20.1  | 83.6                               | 71,985              | 133.1                           | 156.8                              | 187.6                      | 33,097                    | 46.0                                     |
| LGRD             | 3,910               | 4,499               | 4,093                   | 2.1   | 91.0                               | 4,515               | 115.5                           | 100.4                              | 110.3                      | 3,205                     | 71.0                                     |
| Defense          | 25,076              | 25,486              | 21,107                  | 11.0  | 82.8                               | 27,932              | 111.4                           | 109.6                              | 132.3                      | 16,444                    | 58.9                                     |
| POS              | 20,286              | 21,488              | 19,792                  | 10.3  | 92.1                               | 23,575              | 116.2                           | 109.7                              | 119.1                      | 13,428                    | 57.0                                     |
| Edu              | 35,290              | 34,927              | 33,484                  | 17.5  | 95.9                               | 38,615              | 109.4                           | 110.6                              | 115.3                      | 26,038                    | 67.4                                     |
| Health           | 11,131              | 11,314              | 10,174                  | 5.3   | 89.9                               | 12,242              | 110.0                           | 108.2                              | 120.3                      | 6,298                     | 51.4                                     |
| SSW              | 19,787              | 17,818              | 14,974                  | 7.8   | 84.0                               | 21,582              | 109.1                           | 121.1                              | 144.1                      | 7,650                     | 35.4                                     |
| Housing          | 1,164               | 1,272               | 1,233                   | 0.6   | 96.9                               | 1,443               | 124.0                           | 113.4                              | 117.1                      | 1,067                     | 74.0                                     |
| RCRA             | 2,116               | 2,101               | 3,319                   | 1.7   | 158.0                              | 2,373               | 112.1                           | 112.9                              | 71.5                       | 1,674                     | 70.5                                     |
| F&E              | 163                 | 158                 | 1,135                   | 0.6   | 719.3                              | 208                 | 127.5                           | 131.7                              | 18.3                       | 5,882                     | 2832.2                                   |
| Agri             | 15,403              | 12,591              | 11,559                  | 6.0   | 91.8                               | 16,313              | 105.9                           | 129.6                              | 141.1                      | 7,747                     | 47.5                                     |
| IES              | 999                 | 1,188               | 1,092                   | 0.6   | 91.9                               | 1,084               | 108.6                           | 91.3                               | 99.3                       | 751                       | 69.2                                     |
| Trans            | 7,611               | 8,239               | 7,758                   | 4.1   | 94.2                               | 8,655               | 113.7                           | 105.1                              | 111.6                      | 4,571                     | 52.8                                     |
| Interest payment | 25,037              | 21,535              | 23,159                  | 12.1  | 107.5                              | 35,928              | 143.5                           | 166.8                              | 155.1                      | 20,250                    | 56.4                                     |
| <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>148,102</b>            | <b>55.6</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 March 2019, apart from interest payment spending in Fuel and Energy (F&E), Housing, LGRD, Recreation, Culture and Religious Affairs, Industries and Economic Services (IES) and Education were on the higher side. Lower utilization rate in some sectors like Social Security and Welfare (SSW), General Public Services (GPS), Health Transportation contributed to a less-than-average performance in total operating spending;
- As a whole, operating spending up to March 2019 amounts to 55.6 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 March) | 42.5           | 29.9                  | 7.1                     | 5.2         | 13.7             | 1.6    |

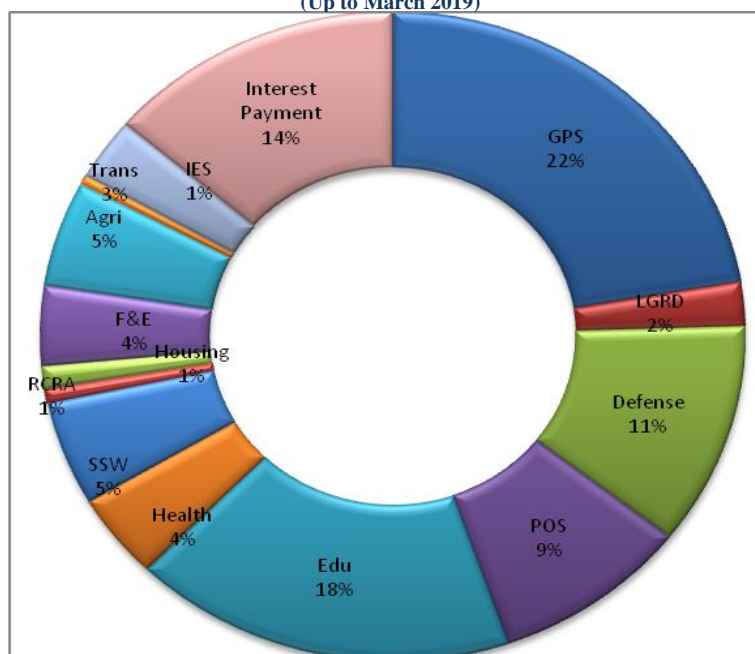
**Note:**

1. Administration includes General Public Services, Defense, and Public Order & Safety
2. Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative
3. Physical Infrastructure covers Fuel & energy and Transport & Communication
4. Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food
5. Others includes Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- Broadly in the budget for FY19, share of administration sector has been increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure in FY18;
- Till March 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 March 2019)**



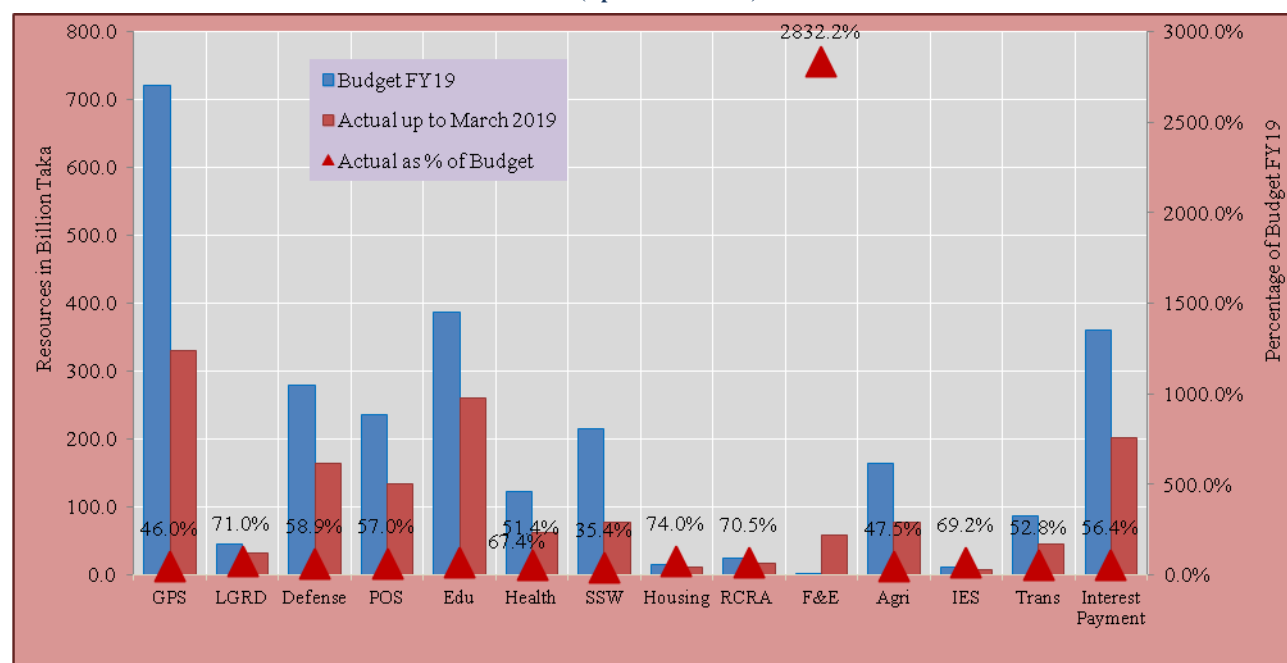
Total operating spending up to March, 2019 in the current fiscal year (FY19) is 55.6 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in Figure 1.

- Individually the largest share goes to General Public Service (22 percent), education (18 percent) followed by Interest Payment (14 percent) and Defense (11 percent).

### 1.1.4 Sector-wise Utilization

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

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



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (2832.2%), Housing (74.0%), LGRF (71.2%), RCRA (70.5%), Industrial and Economic Services (69.2%) and Education (67.4%) sectors have shown better performance apart from interest payment. A table containing detailed data is annexed as **Appendix 1**.

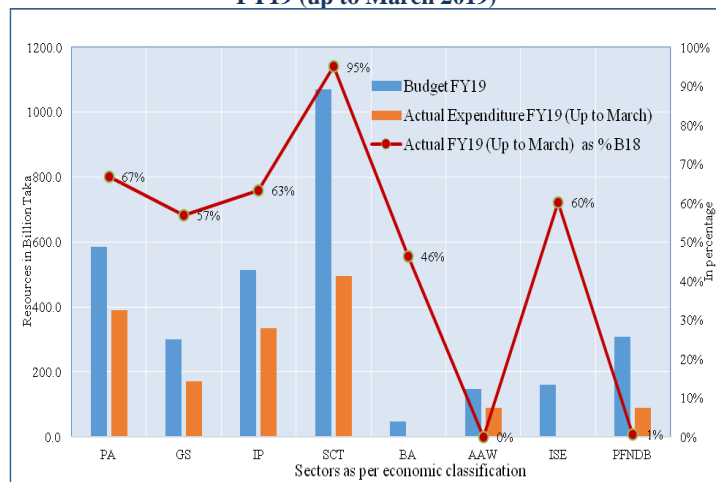
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY19), actual spending (operating) up to March 2019 is 55.6 percent of the budget estimate, which was 53.55 percent of the budget in the the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

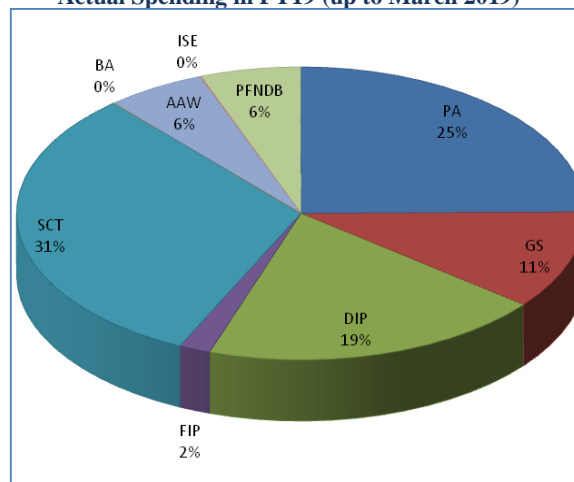
## 1.2 OPERATINGEXPENDITURE: ECONOMIC CLASSIFICATION

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 March 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 March 2019)**



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



Up to March 2019, utilization rate of total operating expenditure is 55.6 percent. For some categories, like subsidies and current transfer (95%), pay and allowances (67%) and interest payment (63%) 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 March 2019, actual expenditure is 26.21 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 25.12 percent of the budget;
- During this period, Housing (43.17%) sector made the highest utilization of allocated resources followed by Fuel & Energy (34.65%), RCRA (34.20%) and Agriculture (32.97%).
- Some of the sectors with large allocation like Education, Transportation and 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.

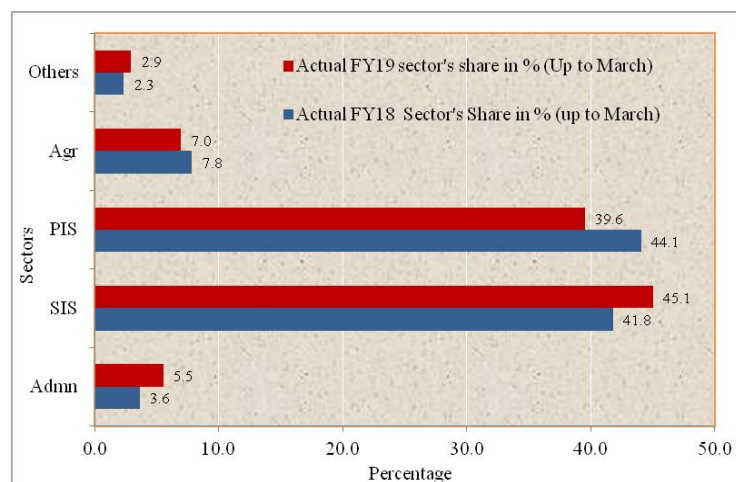


**Table 3: Allocation & Utilization Pattern of Development Expenditure**

| Sectors      | Year: 2017-18  |                |                |                           |  |   | Fiscal Year 2018-19 |                           |   |                                 |   |   |
|--------------|----------------|----------------|----------------|---------------------------|--|---|---------------------|---------------------------|---|---------------------------------|---|---|
|              | Budget FY18    | Revised FY18   | Actual FY18    | Actual FY18 (up to March) | Sector's Share in Actual (up to March) (%) | Actual FY18 as % of Revised Budget FY18 | Budget FY19         | Actual FY19 (up to March) | Budget FY19 as % of Revised Budget FY18 | Budget FY19 as % of Actual FY18 | Actual FY19 (up to March) as % of Budget FY19 | Actual FY19 sector's share in % (up to March) |
| GPS          | 8,345          | 10,145         | 6,499          | 812                       | 2.03                                       | 64.05                                   | 10,952              | 1,862                     | 107.95                                  | 168.53                          | 17.00   | 3.96  |
| LGRD         | 23,790         | 25,480         | 17,481         | 7,277                     | 18.23                                      | 68.61                                   | 28,152              | 8,719                     | 110.49                                  | 161.04                          | 30.97   | 18.52   |
| Defence      | 680            | 930            | 42             | 25                        | 0.06                                       | 4.53                                    | 1,152               | 14                        | 123.92                                  | 2736.15                         | 1.23  | 0.03  |
| POS          | 2,564          | 2,493          | 2,261          | 607                       | 1.52                                       | 90.70                                   | 3,018               | 727                       | 121.07                                  | 133.48                          | 24.08   | 1.54  |
| Edu          | 30,155         | 25,001         | 14,089         | 5,086                     | 12.74                                      | 56.35                                   | 29,321              | 6,311                     | 117.28                                  | 208.11                          | 21.52   | 13.40   |
| Health       | 9,520          | 8,700          | 6,664          | 2,185                     | 5.47                                       | 76.61                                   | 11,141              | 3,347                     | 128.06                                  | 167.16                          | 30.04   | 7.11  |
| SSW          | 4,340          | 4,078          | 3,117          | 1,148                     | 2.88                                       | 76.44                                   | 5,572               | 1,317                     | 136.65                                  | 178.77                          | 23.64   | 2.80  |
| HCS          | 2,569          | 2,511          | 2,223          | 992                       | 2.48                                       | 88.53                                   | 3,520               | 1,519                     | 140.17                                  | 158.33                          | 43.17   | 3.23  |
| RCRA         | 1,492          | 1,311          | 1,142          | 575                       | 1.44                                       | 87.15                                   | 1,968               | 673                       | 150.15                                  | 172.29                          | 34.20   | 1.43  |
| FE           | 20,957         | 24,104         | 27,414         | 7,883                     | 19.74                                      | 113.73                                  | 24,713              | 8,562                     | 102.53                                  | 90.15                           | 34.65   | 18.18   |
| AFL          | 9,026          | 8,444          | 7,567          | 3,118                     | 7.81                                       | 89.62                                   | 9,948               | 3,280                     | 117.81                                  | 131.47                          | 32.97   | 6.97  |
| IES          | 3,082          | 1,753          | 1,334          | 494                       | 1.24                                       | 76.12                                   | 2,381               | 692                       | 135.81                                  | 178.42                          | 29.08   | 1.47  |
| TC           | 42,494         | 38,743         | 32,320         | 9,726                     | 24.36                                      | 83.42                                   | 47,830              | 10,060                    | 123.46                                  | 147.99                          | 21.03   | 21.37   |
| <b>Total</b> | <b>159,014</b> | <b>153,691</b> | <b>122,154</b> | <b>39,927</b>             | <b>100.00</b>                              | <b>79.48</b>                            | <b>179,668</b>      | <b>47,085</b>             | <b>116.90</b>                           | <b>147.08</b>                   | <b>26.21</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 March, 2019 is presented in Figure 5.

➤ From the graph it appears that up to March 2019, the maximum share of spending went to social infrastructure (45.1 percent) followed by physical infrastructure (39.6 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 March, 2019:

**Table 4: Revenue Collection Position**

(In Crore Taka)

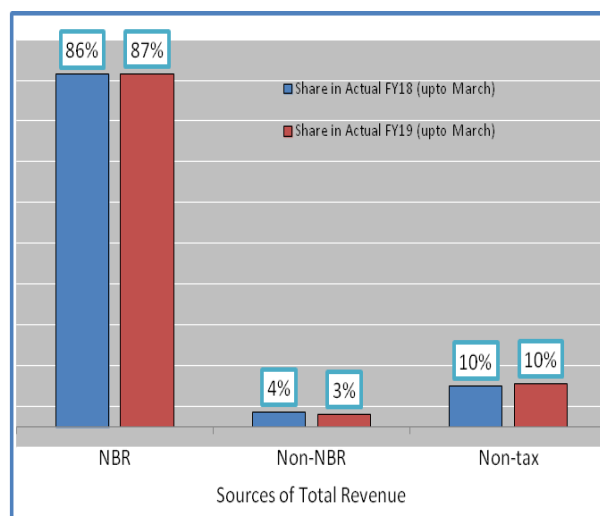
| Sources of Revenue                  | Fiscal Year 2017-18 |                     |             |                     |                           | Fiscal Year 2018-19 |                     |                           |   |
|-------------------------------------|---------------------|---------------------|-------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---|
|                                     | Budget FY18         | Revised Budget FY18 | Actual FY18 | Actual FY18 (March) | Actual FY18 (up to March) | Budget FY19         | Actual FY19 (March) | Actual FY19 (up to March) | Actual (up to March) as percentage of Budget FY19 |
| <b>Tax Revenue (a+b)</b>            | 256,449             | 232,202             | 194,325     | 14,665              | 141,664                   | 305,927             | 22,163              | 160,824                   | 52.6  |
| a. NBR                              | 248,190             | 224,999             | 187,103     | 14,081              | 136,042                   | 296,200             | 21,615              | 155,405                   | 52.5  |
| a.1 Income                          | 85,176              | 77,735              | 59,031      | 5,944               | 40,562                    | 100,719             | 8,835               | 48,175                    | 47.8  |
| a.2 VAT                             | 91,169              | 82,712              | 68,221      | 4,337               | 50,051                    | 110,554             | 6,899               | 59,600                    | 53.9  |
| a.3 Import                          | 38,402              | 34,766              | 36,509      | 2,774               | 26,273                    | 48,766              | 3,468               | 27,124                    | 55.6  |
| a.4 Export duty                     | 30,109              | 26,538              | 19,986      | 664                 | 16,479                    | 32,553              | 2,030               | 17,548                    | 53.9  |
| a.5 Excise                          | 44                  | 40                  | 31          | 0                   | 29                        | 36                  | 1                   | 111                       | 308.7   |
| a.6 Supplementary Duty              | 1,599               | 1,664               | 2,117       | 254                 | 1,784                     | 2,090               | 247                 | 2,017                     | 96.5  |
| a.7 Other Taxes                     | 1,691               | 1,543               | 1,209       | 107                 | 864                       | 1,482               | 134                 | 829                       | 56.0  |
| <b>b. Non-NBR</b>                   | 8,259               | 7,203               | 7,222       | 584                 | 5,621                     | 9,727               | 548                 | 5,418                     | 55.7  |
| <b>c. Non-tax Revenue</b>           | 31,538              | 27,252              | 22,229      | 896                 | 15,761                    | 33,354              | 954                 | 18,834                    | 56.5  |
| <b>Total Revenue (a + b + c)</b>    | 287,987             | 259,454             | 216,554     | 15,561              | 157,425                   | 339,281             | 23,116              | 179,658                   | 53.0  |
| d. Tax-GDP Ratio (base 2005-06)     | 11.40               | 10.32               | 8.63        | 0.65                | 6.29                      | 12.06               | 0.87                | 6.34                      | -   |
| e. Revenue-GDP ratio (base 2005-06) | 12.80               | 11.53               | 9.62        | 0.69                | 7.00                      | 13.38               | 0.91                | 7.08                      | -   |

- **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 (87.0 percent up to March 2018-19).
- Growth rates of NBR & Non-NBR tax are 14.23 and -3.61 percent respectively. On the other hand, non-tax revenue collection grew by 19.50 percent compared to the corresponding period of the previous fiscal year (FY18).
- For tax and non-tax revenue, achievements as to annual target were 52.6 and 55.7 percent respectively

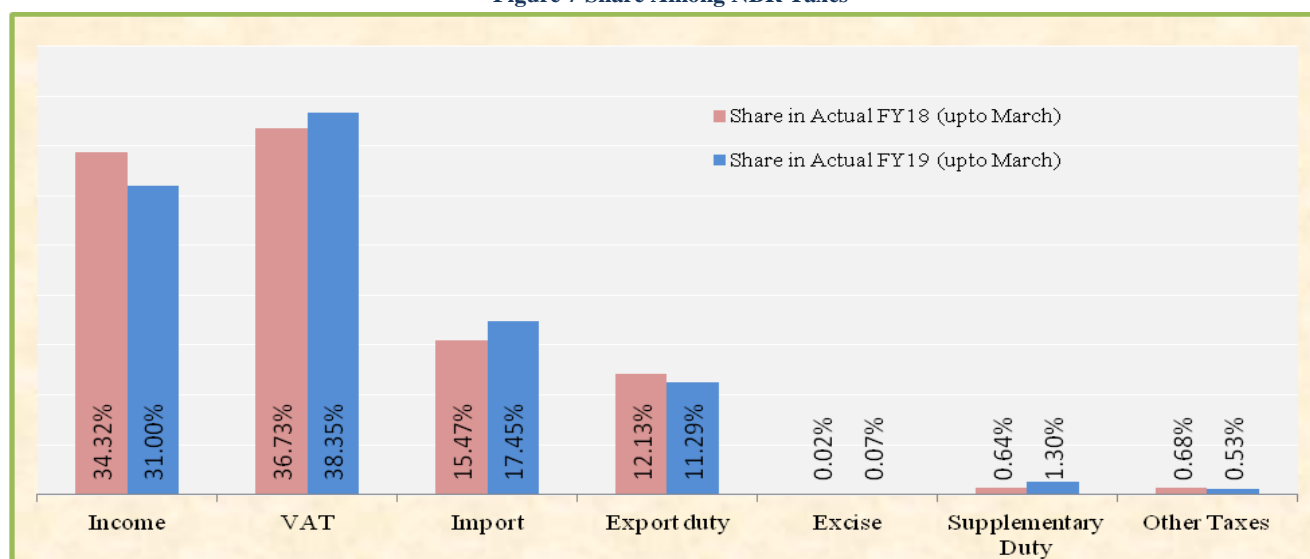
**Figure 6: Sources of Revenue Collection**



- Up to March 2019, total revenue collection for FY19 increased by 14.12 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 53.0 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 March 2019, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 38.35 percent was collected from VAT, 31.00 percent from income tax, 17.45 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 March | Accounts 2018-19 up to March |
|--|---------------|----------|----------------|------------------|---------------|----------------|----------------|------------------------------|------------------------------|
|  | Budget        | Revised  | Accounts March | Accounts 2017-18 | Budget        | Revised Budget | Accounts March |                              |                              |
| <b>Revenues</b>  | 287,990       | 259,454  | 15,561         | 216,556          | 339,294       | 316612         | 23,116         | 157,425                      | 179,660                      |
| Tax Revenue  | 256,448       | 232,202  | 14,665         | 194,327          | 305,928       | 289600         | 22,163         | 141,664                      | 160,826                      |
| Non-Tax Revenue  | 31,542        | 27,252   | 896            | 22,229           | 33,368        | 27013          | 954            | 15,761                       | 18,834                       |
| Foreign Grants   | 5,504         | 4,457    | 8              | 868              | 4,051         | 3787           | 0              | 57                           | 296                          |
| <b>Revenue and Foreign Grants</b>                      | 293,494       | 263,911  | 15,569         | 217,424          | 343,345       | 320400         | 23,116         | 157,483                      | 179,956                      |
| <b>Operating Expenditure</b>                           | 234,012       | 210,577  | 14,453         | 191,473          | 282,415       | 266727         | 19,547         | 118,904                      | 148,169                      |
| Net Outlay for Food Account Operation                  | 361           | 3,894    | 622            | 6,994            | 365           | 282            | 176            | 6,672                        | 5,790                        |
| Loans & Advances (Net)                                 | 6,879         | 3,335    | -45            | 1,430            | 2,124         | 2082           | -197           | 1,703                        | -1,009                       |
| <b>Development Expenditure</b>                         | 159,013       | 153,688  | 5,770          | 122,154          | 179,669       | 173449         | 5,443          | 39,927                       | 47,085                       |
| Development Program financed from Revenue Budget       | 249           | 261      | 11             | 141              | 327           | 299            | 17             | 53                           | 90                           |
| Non-ADP Project  | 3,512         | 3,140    | -              | 1,495            | 4,365         | 4143           | -              | -                            | -                            |
| Annual Development Programme                           | 153,331       | 148,381  | 5,611          | 119,538          | 173,000       | 167000         | 5,387          | 39,457                       | 46,670                       |
| Non-ADP FFW and Transfer                               | 1,921         | 1,906    | 148            | 980              | 1,978         | 2008           | 39             | 417                          | 325                          |
| <b>Total Expenditure</b>                               | 400,266       | 371,495  | 20,800         | 322,050          | 464,574       | 442541         | 24,968         | 167,206                      | 200,035                      |
| <b>Overall Balance (Including Grants)</b>              | -106,772      | -107,584 | -5,231         | -104,626         | -121,229      | -122142        | -1,852         | -9,723                       | -20,079                      |
| <b>Overall Balance (Excluding Grants)</b>              | -112,276      | -112,040 | -5,239         | -105,494         | -125,280      | -125929        | -1,852         | -9,781                       | -20,375                      |
| (In percent of GDP 2005-06 base)<br>(Including grants) | -4.74         | -4.78    | -0.23          | -4.65            | -4.78         | 0.00           | -0.07          | -0.43                        | -0.79                        |
| (In percent of GDP 2005-06 base)<br>(Excluding grants) | -4.99         | -4.98    | -0.23          | -4.69            | -4.94         | 0.00           | -0.07          | -0.43                        | -0.80                        |

- 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 March, 2019 (excluding grants) as percentage of GDP was -0.30 percent.

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

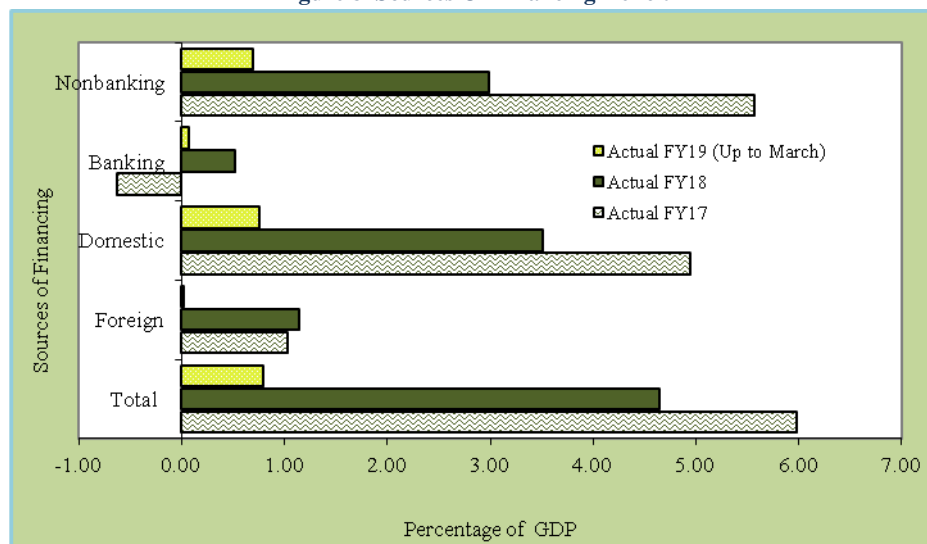
## 5.0 Financing

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**

| Description                                    | Fiscal Year: 2017-18 |           |                |               | Fiscal Year: 2018-19 |                |                | (In crore taka)           |                           |
|--|----------------------|-----------|----------------|---------------|----------------------|----------------|----------------|---------------------------|---------------------------|
|  | Budget               | Revised   | Accounts March | Accounts FY18 | Budget               | Revised Budget | Accounts March | Accounts FY18 up to March | Accounts FY19 up to March |
| <b>1.0 Foreign Borrowing-Net</b>               | 46,420               | 41,567    | -622           | 25,621        | 50,016               | -              | 591            | 2,114                     | 722                       |
| <b>1.1 Foreign Borrowing</b>                   | 55,313               | 51,040    | 785            | 33,132        | 60,585               | -              | 1,938          | 8,804                     | 9,178                     |
| <b>1.2 Amortization</b>                        | -8,893               | -9,473    | -1,407         | -7,512        | -10,569              | -              | -1,347         | -6,690                    | -8,456                    |
| <b>2.0 Domestic Borrowing</b>                  | 60,351               | 66,017    | 5,853          | 79,004        | 71,226               | -              | 1,261          | 7,609                     | 19,352                    |
| <b>2.1 Borrowing from Banking System (Net)</b> | 28,202               | 19,917    | -3,015         | 11,731        | 42,029               | -              | -1,995         | -11,818                   | 1,710                     |
| <b>2.1.1 Long-Term Debt (Net)</b>              | 19,437               | 13,380    | 250            | 6,171         | 23,965               | -              | 1,500          | 2,231                     | 10,862                    |
| <b>2.1.2 Short-Term Debt (Net)</b>             | 8,765                | 6,537     | -3,265         | 5,560         | 18,064               | -              | -3,495         | -14,050                   | -9,152                    |
| <b>2.2 Non-Bank Borrowing (Net)</b>            | 32,149               | 46,100    | 8,868          | 67,273        | 29,197               | -              | 3,255          | 19,427                    | 17,642                    |
| <b>2.2.1 National Savings Schemes (Net)</b>    | 30,150               | 44,000    | 3,587          | 46,289        | 26,197               | -              | 4,112          | 36,648                    | 42,702                    |
| <b>2.2.2 Others</b>                            | 1,999                | 2,100     | 5,281          | 20,984        | 3,000                | -              | -857           | -17,221                   | -25,060                   |
| <b>Total - Financing :</b>                     | 106,771              | 107,584   | 5,231          | 104,624       | 121,242              | -              | 1,852          | 9,723                     | 20,075                    |
| <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                 |
| (In percent of GDP) :                          | 4.74                 | 4.78      | 0.23           | 4.65          | 4.78                 | -              | 0.07           | 0.43                      | 0.79                      |

**Figure 8 Sources Of Financing Deficit**



For FY19, up to March, 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 (March) | Actual FY18 (Up to March) | Actual FY18 | Budget FY19         | Actual FY19 (March) | Actual FY19 (up to March) |
| General Public Services                   | 54,102              | 45,897              | 2,639               | 25,173                    | 38,381      | 71,985              | 5,173               | 33,097                    |
| LGRD                                      | 3,910               | 4,499               | 310                 | 1,947                     | 4,093       | 4,515               | 581                 | 3,205                     |
| Defence                                   | 25,076              | 25,486              | 1,942               | 15,170                    | 21,107      | 27,932              | 2,090               | 16,444                    |
| Public Order and safety                   | 20,286              | 21,488              | 1,230               | 10,965                    | 19,792      | 23,575              | 1,809               | 13,428                    |
| Education & technology                    | 35,290              | 34,927              | 2,139               | 22,860                    | 33,484      | 38,615              | 2,348               | 26,038                    |
| Health                                    | 11,131              | 11,314              | 697                 | 6,121                     | 10,174      | 12,242              | 761                 | 6,298                     |
| Social Security and Welfare               | 19,787              | 17,818              | 954                 | 7,616                     | 14,974      | 21,582              | 1,615               | 7,650                     |
| Housing                                   | 1,164               | 1,272               | 75                  | 595                       | 1,233       | 1,443               | 85                  | 1,067                     |
| Recreation, Culture and Religious Affairs | 2,116               | 2,101               | 180                 | 1,700                     | 3,319       | 2,373               | 113                 | 1,674                     |
| Fuel and Energy                           | 163                 | 158                 | 4                   | 145                       | 1,135       | 208                 | 1,531               | 5,882                     |
| Agriculture                               | 15,403              | 12,591              | 1,992               | 6,574                     | 11,559      | 16,313              | 530                 | 7,747                     |
| Industrial & Economic Services            | 999                 | 1,188               | 50                  | 710                       | 1,092       | 1,084               | 84                  | 751                       |
| Transport and Communication               | 7,611               | 8,239               | 614                 | 4,508                     | 7,758       | 8,655               | 558                 | 4,571                     |
| Interest                                  | 25,037              | 21,535              | 1,624               | 14,791                    | 23,159      | 35,928              | 2,246               | 20,250                    |
| Total - OperatingRevenue Expenditure      | 222,074             | 208,512             | 14,448              | 118,874                   | 191,259     | 266,452             | 19,524              | 148,102                   |

### 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 (March) | Actual FY18 (Up to March) | Actual FY18   | Budget FY19         | Actual FY19 (March) | Actual FY19 (up to March) | Actual FY19 (up to March) as % Budget FY19 |
| <b>Sub-total = GPS</b>  | <b>38,381</b> | <b>54,102</b>       | <b>45,897</b>       | <b>2,639</b>        | <b>25,173</b>             | <b>38,381</b> | <b>71,985</b>       | <b>5,173</b>        | <b>33,097</b>             | <b>46.0</b>                                |
| Office of the President | 22            | 21                  | 22                  | 1                   | 16                        | 22            | 23                  | 2                   | 15                        | 66.1                                       |
| Parliament              | 237           | 298                 | 298                 | 21                  | 155                       | 237           | 298                 | 13                  | 123                       | 41.4                                       |
| Prime Minister's Office | 415           | 486                 | 585                 | 28                  | 223                       | 415           | 487                 | 38                  | 289                       | 59.4                                       |
| Cabinet Division        | 58            | 58                  | 65                  | 6                   | 36                        | 58            | 74                  | 6                   | 43                        | 58.6                                       |
| Election Commission     | 290           | 308                 | 348                 | 25                  | 178                       | 290           | 1,685               | 307                 | 1,194                     | 70.9                                       |

| Ministries/Division                                |             | Fiscal Year 2017-18 |                     |                     |                           |             | Fiscal Year 2018-19 |                     |                           |  |
|--|-------------|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|--|
|  | Actual FY17 | Budget FY18         | Revised Budget FY18 | Actual FY18 (March) | Actual FY18 (Up to March) | Actual FY18 | Budget FY19         | Actual FY19 (March) | Actual FY19 (up to March) | Actual FY19 (up to March) as % Budget FY19 |
| Ministry of Public Administration                  | 1,639       | 1,772               | 1,970               | 111                 | 1,039                     | 1,639       | 2,177               | 147                 | 1,201                     | 55.2                                       |
| Public Service Commission                          | 54          | 46                  | 52                  | 3                   | 35                        | 54          | 47                  | 3                   | 33                        | 70.8                                       |
| Finance Division                                   | 30,969      | 45,800              | 36,371              | 2,104               | 20,989                    | 30,969      | 60,443              | 2,199               | 23,606                    | 39.1                                       |
| Internal Resources Division                        | 885         | 1,865               | 1,791               | 30                  | 677                       | 885         | 2,037               | 1,681               | 2,691                     | 132.1                                      |
| Financial Institutions Division                    | 355         | 111                 | 359                 | 7                   | 61                        | 355         | 279                 | 46                  | 138                       | 49.4                                       |
| Economic Relations Division                        | 2,275       | 1,999               | 2,576               | 194                 | 1,159                     | 2,275       | 3,021               | 551                 | 2,855                     | 94.5                                       |
| Planning Division/2                                | 68          | 70                  | 69                  | 4                   | 49                        | 68          | 73                  | 4                   | 48                        | 65.2                                       |
| Implementation, Monitoring and Evaluation Division | 52          | 51                  | 52                  | 1                   | 24                        | 52          | 37                  | 3                   | 18                        | 48.8                                       |
| Statistics and Informatics Division                | 150         | 165                 | 165                 | 12                  | 99                        | 150         | 182                 | 11                  | 100                       | 54.9                                       |
| Ministry of Foreign Affairs                        | 913         | 1,049               | 1,173               | 93                  | 435                       | 913         | 1,120               | 162                 | 742                       | 66.2                                       |
| <b>Sub-total = LGRD</b>                            | 4,093       | 3,910               | 4,499               | 310                 | 1,947                     | 4,093       | 4,515               | 581                 | 3,205                     | 71.0                                       |
| Local Government Division                          | 3,592       | 3,139               | 3,690               | 298                 | 1,587                     | 3,592       | 3,682               | 555                 | 2,813                     | 76.4                                       |
| Rural Development and Co-operatives Division       | 469         | 470                 | 481                 | 7                   | 337                       | 469         | 514                 | 23                  | 370                       | 72.0                                       |
| Ministry of Chittagong Hill Tracts Affairs         | 32          | 301                 | 329                 | 6                   | 23                        | 32          | 320                 | 2                   | 22                        | 6.9  |
| <b>Sub-total = Defence</b>                         | 21,107      | 25,076              | 25,486              | 1,942               | 15,170                    | 21,107      | 27,932              | 2,090               | 16,444                    | 58.9                                       |
| Ministry of Defence - Defence Services             | 20,255      | 24,074              | 24,438              | 1,869               | 14,519                    | 20,255      | 26,750              | 1,953               | 15,712                    | 58.7                                       |
| Ministry of Defence - Others Services              | 827         | 971                 | 1,017               | 72                  | 638                       | 827         | 1,147               | 135                 | 715                       | 62.4                                       |
| Armed Forces Division                              | 24          | 30                  | 30                  | 2                   | 14                        | 24          | 35                  | 2                   | 17                        | 49.4                                       |
| <b>Sub-total=POS</b>                               | 19,792      | 20,286              | 21,488              | 1,230               | 10,965                    | 19,792      | 23,575              | 1,809               | 13,428                    | 57.0                                       |
| Supreme Court                                      | 166         | 165                 | 168                 | 19                  | 112                       | 166         | 180                 | 22                  | 120                       | 66.9                                       |
| Law and Justice Division                           | 976         | 916                 | 975                 | 63                  | 656                       | 976         | 1,040               | 82                  | 692                       | 66.5                                       |
| Public Security Division                           | 17,017      | 17,231              | 18,312              | 1,041               | 9,337                     | 17,017      | 20,148              | 1,556               | 11,518                    | 57.2                                       |
| Legislative and Parliamentary Affairs Division     | 25          | 22                  | 26                  | 1                   | 15                        | 25          | 35                  | 1                   | 17                        | 49.7                                       |
| Anti Corruption Commission                         | 80          | 81                  | 83                  | 5                   | 52                        | 80          | 89                  | 9                   | 59                        | 66.5                                       |
| Security Services Division                         | 1,528       | 1,872               | 1,925               | 101                 | 793                       | 1,528       | 2,083               | 140                 | 1,021                     | 49.0                                       |
| <b>Sub-total = Edu</b>                             | 33,484      | 35,290              | 34,927              | 2,139               | 22,860                    | 33,484      | 38,615              | 2,348               | 26,038                    | 67.4                                       |
| Ministry of Primary and Mass Education             | 11,800      | 13,270              | 12,687              | 917                 | 8,062                     | 11,800      | 14,154              | 977                 | 9,500                     | 67.1                                       |
| Secondary and Higher Education Division            | 16,762      | 16,964              | 17,163              | 873                 | 11,299                    | 16,762      | 18,874              | 993                 | 12,942                    | 68.6                                       |

| Ministries/Division                               |             | Fiscal Year 2017-18 |                     |                     |                           |             | Fiscal Year 2018-19 |                     |                           |  |
|---|-------------|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|--|
|   | Actual FY17 | Budget FY18         | Revised Budget FY18 | Actual FY18 (March) | Actual FY18 (Up to March) | Actual FY18 | Budget FY19         | Actual FY19 (March) | Actual FY19 (up to March) | Actual FY19 (up to March) as % Budget FY19 |
| Ministry of Science and Technology                | 444         | 436                 | 445                 | 10                  | 314                       | 444         | 480                 | 27                  | 357                       | 74.4                                       |
| Information and Communication Technology Division | 194         | 189                 | 209                 | 2                   | 78                        | 194         | 213                 | 9                   | 86                        | 40.6                                       |
| Technical and Madrasah Education Division         | 4,284       | 4,430               | 4,423               | 337                 | 3,107                     | 4,284       | 4,894               | 342                 | 3,153                     | 64.4                                       |
| <b>Sub-total = Health</b>                         | 10,174      | 11,131              | 11,314              | 697                 | 6,121                     | 10,174      | 12,242              | 761                 | 6,298                     | 51.4                                       |
| Health Services Division                          | 7,694       | 8,331               | 8,443               | 500                 | 4,425                     | 7,694       | 9,118               | 584                 | 4,584                     | 50.3                                       |
| Medical Education and Family Welfare Division     | 2,480       | 2,799               | 2,871               | 197                 | 1,696                     | 2,480       | 3,124               | 177                 | 1,714                     | 54.9                                       |
| <b>Sub-total = SSW</b>                            | 14,974      | 19,787              | 17,818              | 954                 | 7,616                     | 14,974      | 21,582              | 1,615               | 7,650                     | 35.4                                       |
| Ministry of Social Welfare                        | 4,565       | 4,625               | 4,625               | 104                 | 3,229                     | 4,565       | 5,339               | 1,135               | 3,692                     | 69.2                                       |
| Ministry of Women and Children Affairs            | 2,241       | 2,273               | 2,408               | 56                  | 464                       | 2,241       | 2,980               | 43                  | 251                       | 8.4  |
| Ministry of Food                                  | 1,450       | 3,457               | 1,599               | 2                   | 24                        | 1,450       | 3,391               | 1                   | 58                        | 1.7  |
| Ministry of Disaster Management and Relief        | 3,555       | 5,866               | 5,612               | 148                 | 1,554                     | 3,555       | 6,162               | 75                  | 1,482                     | 24.0                                       |
| Ministry of Liberation Affairs                    | 3,163       | 3,566               | 3,574               | 645                 | 2,344                     | 3,163       | 3,711               | 360                 | 2,166                     | 58.4                                       |
| <b>Sub-total = HCS</b>                            | 1,233       | 1,164               | 1,272               | 75                  | 595                       | 1,233       | 1,443               | 85                  | 1,067                     | 74.0                                       |
| Ministry of Housing and Public Works              | 1,233       | 1,164               | 1,272               | 75                  | 595                       | 1,233       | 1,443               | 85                  | 1,067                     | 74.0                                       |
| <b>Sub-total = RCRA</b>                           | 3,319       | 2,116               | 2,101               | 180                 | 1,700                     | 3,319       | 2,373               | 113                 | 1,674                     | 70.5                                       |
| Ministry of Information                           | 2,007       | 621                 | 629                 | 91                  | 984                       | 2,007       | 643                 | 39                  | 426                       | 66.2                                       |
| Ministry of Cultural Affairs                      | 276         | 220                 | 283                 | 9                   | 166                       | 276         | 290                 | 8                   | 195                       | 67.4                                       |
| Ministry of Religious Affairs                     | 218         | 216                 | 225                 | 17                  | 157                       | 218         | 247                 | 24                  | 437                       | 177.0                                      |
| Ministry of Youth and Sports                      | 818         | 1,059               | 965                 | 62                  | 393                       | 818         | 1,193               | 42                  | 616                       | 51.7                                       |
| <b>Sub-total = FE</b>                             | 1,135       | 163                 | 158                 | 4                   | 145                       | 1,135       | 208                 | 1,531               | 5,882                     | 2,832.2                                    |
| Energy and Mineral Resources Division             | 151         | 114                 | 95                  | 3                   | 129                       | 151         | 165                 | 4                   | 29                        | 17.9                                       |
| Power Division                                    | 984         | 49                  | 63                  | 1                   | 17                        | 984         | 43                  | 1,527               | 5,853                     | 13,569.1                                   |
| <b>Sub-total = Agr</b>                            | 11,559      | 15,403              | 12,591              | 1,992               | 6,574                     | 11,559      | 16,313              | 530                 | 7,747                     | 47.5                                       |
| Ministry of Agriculture/3                         | 7,785       | 11,707              | 8,728               | 1,714               | 4,126                     | 7,785       | 11,951              | 135                 | 5,043                     | 42.2                                       |
| Ministry of Fisheries and Livestock               | 900         | 914                 | 937                 | 68                  | 605                       | 900         | 984                 | 66                  | 632                       | 64.2                                       |
| Ministry of Environment and Forest                | 508         | 535                 | 548                 | 59                  | 322                       | 508         | 789                 | 107                 | 452                       | 57.3                                       |
| Ministry of Land                                  | 1,000       | 995                 | 1,007               | 66                  | 591                       | 1,000       | 1,101               | 67                  | 602                       | 54.6                                       |
| Ministry of Water Resources                       | 1,366       | 1,252               | 1,371               | 86                  | 930                       | 1,366       | 1,487               | 156                 | 1,018                     | 68.5                                       |



| Ministries/Division                                      |             | Fiscal Year 2017-18 |                     |                     |                           |             | Fiscal Year 2018-19 |                     |                           |  |
|--|-------------|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|--|
|  | Actual FY17 | Budget FY18         | Revised Budget FY18 | Actual FY18 (March) | Actual FY18 (Up to March) | Actual FY18 | Budget FY19         | Actual FY19 (March) | Actual FY19 (up to March) | Actual FY19 (up to March) as % Budget FY19 |
| <b>Sub-total = IES</b>                                   | 1,092       | 999                 | 1,188               | 50                  | 710                       | 1,092       | 1,084               | 84                  | 751                       | 69.2                                       |
| Ministry of Commerce                                     | 158         | 174                 | 182                 | 8                   | 102                       | 158         | 209                 | 38                  | 125                       | 60.0                                       |
| Ministry of Labour and Employment                        | 82          | 94                  | 92                  | 6                   | 53                        | 82          | 111                 | 7                   | 74                        | 66.4                                       |
| Ministry of Industries                                   | 474         | 304                 | 482                 | 4                   | 306                       | 474         | 293                 | 2                   | 256                       | 87.6                                       |
| Ministry of Expatriates' Welfare and Overseas Employment | 231         | 274                 | 271                 | 19                  | 148                       | 231         | 287                 | 28                  | 164                       | 57.3                                       |
| Ministry of Textiles and Jute                            | 146         | 152                 | 161                 | 13                  | 101                       | 146         | 185                 | 9                   | 131                       | 70.9                                       |
| <b>Sub-total = TC</b>                                    | 7,758       | 7,611               | 8,239               | 614                 | 4,508                     | 7,758       | 8,655               | 558                 | 4,571                     | 52.8                                       |
| Road Transport and Highways Division                     | 3,416       | 2,876               | 3,562               | 305                 | 1,611                     | 3,416       | 3,563               | 336                 | 2,617                     | 73.5                                       |
| Ministry of Railways                                     | 2,707       | 3,037               | 3,087               | 196                 | 1,763                     | 2,707       | 3,410               | 1                   | 539                       | 15.8                                       |
| Ministry of Shipping                                     | 543         | 547                 | 552                 | 39                  | 397                       | 543         | 632                 | 119                 | 430                       | 68.1                                       |
| Ministry of Civil Aviation and Tourism                   | 47          | 43                  | 43                  | 0                   | 28                        | 47          | 47                  | 9                   | 36                        | 77.4                                       |
| Posts and Telecommunications Division                    | 1,023       | 1,081               | 967                 | 72                  | 702                       | 1,023       | 1,002               | 94                  | 899                       | 89.7                                       |
| Bridges Division   | 22          | 26                  | 26                  | 2                   | 6                         | 22          | 2                   | 0                   | 50                        | 2,650.8                                    |
| <b>Sub-total = Interest</b>                              | 23,159      | 25,037              | 21,535              | 1,624               | 14,791                    | 23,159      | 35,928              | 2,246               | 20,250                    | 56.4                                       |
| Domestic   | 23,159      | 25,037              | 21,535              | 1,624               | 14,791                    | 23,159      | 35,928              | 2,246               | 20,250                    | 56.4                                       |
| Foreign  | -           | -                   | -                   | -                   | -                         | -           | -                   | -                   | -                         | -  |
| <b>Total Operating Revenue Expenditure</b>               | 191,259     | 222,074             | 208,512             | 14,448              | 118,874                   | 191,259     | 266,452             | 19,524              | 148,102                   | 55.6                                       |

### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

| Description                            | Budget FY18 | Revised Budget FY18 | Actual FY18 | Actual FY18 (Up to March) | Budget FY19 | Actual FY19 (Up to March) | Actual FY18 (Up to March) as % of Budget FY18 | Actual FY19 (upto March) as % of Budget FY19 |
|--|-------------|---------------------|-------------|---------------------------|-------------|---------------------------|---|--|
| Pay and Allowances                     | 54,308      | 53,210              | 47,847      | 34,140                    | 58,524      | 39,059                    | 62.9  | 66.7   |
| Pay of Officers                        | 7,327       | 7,245               | 6,763       | 5,094                     | 7,679       | 5,449                     | 69.5  | 71.0   |
| Pay of Establishment                   | 21,740      | 20,926              | 18,796      | 13,789                    | 23,046      | 16,223                    | 63.4  | 70.4   |
| Allowances                             | 25,240      | 25,039              | 22,288      | 15,257                    | 27,799      | 17,386                    | 60.4  | 62.5   |
| Goods and Services                     | 23,843      | 26,586              | 23,479      | 11,508                    | 29,994      | 17,067                    | 48.3  | 56.9   |
| Supplies and Services                  | 17,401      | 18,826              | 15,993      | 8,822                     | 21,443      | 12,551                    | 50.7  | 58.5   |
| Repairs Maintenance and Rehabilitation | 6,442       | 7,760               | 7,487       | 2,686                     | 8,551       | 4,516                     | 41.7  | 52.8   |

| Description  | Budget FY18 | Revised Budget FY18 | Actual FY18 | Actual FY18 (Up to March) | Budget FY19 | Actual FY19 (Up to March) | Actual FY18 (Up to March) as % of Budget FY18 | Actual FY19 (upto March) as % of Budget FY19 |
|--|-------------|---------------------|-------------|---------------------------|-------------|---------------------------|---|--|
| Interest Payments  | 41,457      | 37,920              | 41,766      | 28,073                    | 51,338      | 33,448                    | 67.7  | 65.2   |
| Domestic   | 39,511      | 35,404              | 38,160      | 26,409                    | 48,375      | 30,632                    | 66.8  | 63.3   |
| Foreign  | 1,946       | 2,516               | 3,605       | 1,664                     | 2,963       | 2,816                     | 85.5  | 95.0   |
| Subsidies and Incentives and Current Transfers   | 86,207      | 75,582              | 65,613      | 38,641                    | 107,003     | 49,598                    | 44.8  | 46.4   |
| Subsidies and Incentives   | 19,454      | 17,329              | 10,812      | 3,314                     | 33,205      | 12,301                    | 17.0  | 37.0   |
| Grants in Aid  | 41,017      | 41,799              | 36,535      | 23,596                    | 45,173      | 26,658                    | 57.5  | 59.0   |
| Pensions and Gratuities  | 22,940      | 13,686              | 14,709      | 10,835                    | 26,047      | 9,951                     | 47.2  | 38.2   |
| Others   | 2,796       | 2,767               | 3,557       | 896                       | 2,578       | 687                       | 32.1  | 26.7   |
| Block Allocations  | 3,328       | 530                 | 175         | 97                        | 4,808       | 0                         | 2.9   | 0.0  |
| Unexpected   | 2,000       | 176                 | 8           | 0                         | 2,003       | 0                         | 0.0   | 0.0  |
| Others   | 1,328       | 354                 | 166         | 97                        | 2,805       | 0                         | 7.3   | 0.0  |
| Total - Operating Recurrent Expenditure (A)  | 209,142     | 193,827             | 178,879     | 112,460                   | 251,667     | 139,171                   | 53.8  | 55.3   |
| Acquisition of Assets and Works (B)  | 12,926      | 14,684              | 12,364      | 6,411                     | 14,785      | 8,901                     | 49.6  | 60.2   |
| Acquisition of Assets  | 12,128      | 13,468              | 11,147      | 6,123                     | 13,786      | 8,393                     | 50.5  | 60.9   |
| Acquisition of Land  | 798         | 1,216               | 1,218       | 288                       | 999         | 508                       | 36.1  | 50.9   |
| Total - Augmented Operating Recurrent Expenditure (A+B):   | 222,068     | 208,511             | 191,244     | 118,871                   | 266,451     | 148,072                   | 53.5  | 55.6   |
| Investments in Shares and Equities (C)   | 11,945      | 2,066               | 225         | 30                        | 15,963      | 97                        | 0.3   | 0.6  |
| Share Capital  | 11,945      | 2,066               | 225         | 30                        | 15,963      | 97                        | 0.3   | 0.6  |
| Total - Operating Capital Expenditure (B+C)  | 24,871      | 16,750              | 12,590      | 6,442                     | 30,748      | 8,998                     | 25.9  | 29.3   |
| Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) : | 234,013     | 210,578             | 191,469     | 118,902                   | 282,415     | 148,169                   | 50.8  | 52.5   |

#### 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 (March) | Actual FY18 (Up to March) | Actual FY18 | Budget FY19         | Actual FY19 (March) | Actual FY19 (up to March) | Actual FY18 (up to March) as % of Revised Budget FY18 | Actual FY19 (up to March) as % Budget FY19 |
| Sub-total = GPS    | 8,345.4             | 10,145.4            | 166.0               | 812.4                     | 6,498.5     | 10,951.9            | 228.3               | 1,862.3                   | 8.01  | 17.00                                      |
| Parliament         | 16.4                | 16.4                | 0.0                 | 0.0                       | 0.0         | 34.1                | 0.0                 | 0.0                       | 0.00  | 0.00                                       |

| Ministry/Divisions                                | Fiscal Year 2017-18 |                     |                     |                           |             | Fiscal Year 2018-19 |                     |                           |   |  |
|---|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|---|--|
|   | Budget FY18         | Revised Budget FY18 | Actual FY18 (March) | Actual FY18 (Up to March) | Actual FY18 | Budget FY19         | Actual FY19 (March) | Actual FY19 (up to March) | Actual FY18 (up to March) as % of Revised Budget FY18 | Actual FY19 (up to March) as % Budget FY19 |
| Prime Minister's Office                           | 970.2               | 4,213.6             | 26.7                | 451.7                     | 3,766.0     | 2,313.5             | 205.4               | 1,003.3                   | 10.72   | 43.37                                      |
| Cabinet Division                                  | 36.6                | 17.7                | 0.0                 | 0.2                       | 3.6         | 72.8                | 0.0                 | 2.6                       | 0.93  | 3.64                                       |
| Election Commission                               | 761.9               | 605.1               | 0.1                 | 80.8                      | 125.1       | 210.0               | 5.6                 | 580.5                     | 13.36   | 276.42                                     |
| Ministry of Public Administration                 | 225.0               | 168.5               | 12.0                | 31.5                      | 148.9       | 287.0               | 2.4                 | 72.9                      | 18.73   | 25.41                                      |
| Public Service Commission                         | 27.5                | 27.5                | 0.0                 | 7.9                       | 17.7        | 30.3                | 0.0                 | 0.0                       | 28.86   | 0.00                                       |
| Finance Division                                  | 1,697.8             | 1,664.8             | 105.9               | 132.9                     | 679.1       | 3,446.4             | 2.7                 | 25.5                      | 7.98  | 0.74                                       |
| Internal Resources Division (IRD)                 | 340.1               | 253.0               | 0.0                 | 11.0                      | 12.0        | 389.4               | 0.3                 | 7.5                       | 4.37  | 1.93                                       |
| 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                | 7.9                 | 26.9                      | 29.3        | 34.9                | 0.7                 | 2.2                       | 66.78   | 6.21                                       |
| Planning Division/2                               | 1,261.9             | 644.7               | 4.8                 | 36.9                      | 118.3       | 1,306.3             | 2.9                 | 79.7                      | 5.73  | 6.10                                       |
| Implementation Monitoring and Evaluation Division | 49.3                | 60.2                | 0.4                 | 7.7                       | 23.1        | 98.0                | 0.3                 | 7.4                       | 12.78   | 7.54                                       |
| Statistics and Informatics Division               | 352.7               | 403.4               | 7.4                 | 21.6                      | 346.1       | 417.0               | 5.7                 | 33.2                      | 5.35  | 7.95                                       |
| Ministry of Foreign Affairs                       | 139.8               | 44.7                | 0.9                 | 2.7                       | 26.0        | 129.2               | 2.2                 | 42.4                      | 6.12  | 32.86                                      |
| Sub-total = LGRD                                  | 23,789.9            | 25,479.7            | 1,315.9             | 7,277.3                   | 17,481.2    | 28,152.3            | 1,389.5             | 8,719.3                   | 28.56   | 30.97                                      |
| Local Government Division                         | 21,526.2            | 22,849.9            | 1,149.0             | 6,095.2                   | 15,031.3    | 25,468.2            | 1,153.1             | 7,481.3                   | 26.67   | 29.38                                      |
| Rural Development and Co-operatives Division      | 1,414.4             | 1,715.3             | 161.0               | 746.3                     | 1,693.0     | 1,695.1             | 233.4               | 925.5                     | 43.51   | 54.60                                      |
| Ministry of Chittagong Hill Tracts Affairs        | 849.3               | 914.5               | 5.9                 | 435.8                     | 757.0       | 989.0               | 3.0                 | 312.6                     | 47.66   | 31.60                                      |
| Sub-total = Defence                               | 679.9               | 930.0               | 1.2                 | 25.0                      | 42.1        | 1,152.5             | 0.3                 | 14.1                      | 2.69  | 1.23                                       |
| Ministry of Defence - Defence Services            | 679.9               | 930.0               | 1.2                 | 25.0                      | 42.1        | 1,152.5             | 0.3                 | 14.1                      | 2.69  | 1.23                                       |
| Sub-total=POS                                     | 2,564.2             | 2,493.1             | 76.8                | 606.6                     | 2,261.2     | 3,018.3             | 132.6               | 726.7                     | 24.33   | 24.08                                      |
| Law and Justice Division                          | 504.5               | 504.0               | 25.8                | 173.2                     | 424.8       | 480.7               | 29.8                | 156.2                     | 34.37   | 32.50                                      |
| Public Security Division                          | 1,044.8             | 1,072.4             | 27.6                | 296.1                     | 1,026.4     | 1,257.6             | 81.3                | 386.0                     | 27.61   | 30.69                                      |
| 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                | 2.8                 | 7.0                       | 26.87   | 24.49                                      |
| Security Services Division                        | 994.4               | 905.4               | 23.4                | 134.3                     | 802.8       | 1,251.3             | 18.7                | 177.4                     | 14.83   | 14.18                                      |
| Sub-total = Edu                                   | 30,154.7            | 25,000.6            | 548.6               | 5,086.5                   | 14,089.0    | 29,321.1            | 507.2               | 6,311.2                   | 20.35   | 21.52                                      |
| Ministry of Primary and Mass Education            | 8,751.9             | 7,411.0             | 317.6               | 1,772.3                   | 6,544.6     | 8,312.0             | 280.3               | 2,117.0                   | 23.91   | 25.47                                      |
| Secondary and Higher Education Division           | 6,177.4             | 4,355.3             | 150.3               | 1,011.0                   | 3,382.6     | 6,014.2             | 198.6               | 1,527.0                   | 23.21   | 25.39                                      |
| Ministry of Science and Technology                | 10,602.1            | 9,246.7             | 19.8                | 1,559.0                   | 2,246.6     | 11,720.4            | 1.7                 | 2,110.8                   | 16.86   | 18.01                                      |
| Information and Communication Technology Division | 3,784.5             | 3,269.9             | 37.6                | 685.8                     | 1,414.3     | 2,468.2             | 8.4                 | 430.0                     | 20.97   | 17.42                                      |
| Technical and Madrasah Education Division         | 838.9               | 717.7               | 23.4                | 58.3                      | 500.9       | 806.4               | 18.1                | 126.5                     | 8.13  | 15.69                                      |
| Sub-total = Health                                | 9,520.3             | 8,699.6             | 376.5               | 2,184.5                   | 6,664.5     | 11,140.6            | 527.8               | 3,347.2                   | 25.11   | 30.04                                      |
| Health Services Division                          | 7,850.6             | 6,936.6             | 321.3               | 1,869.4                   | 5,341.8     | 9,040.6             | 455.9               | 2,909.5                   | 26.95   | 32.18                                      |
| Medical Education and Family Welfare Division     | 1,669.7             | 1,763.0             | 55.2                | 315.1                     | 1,322.6     | 2,100.0             | 71.9                | 437.7                     | 17.87   | 20.84                                      |
| Sub-total = SSW                                   | 4,340.2             | 4,078.1             | 246.8               | 1,148.0                   | 3,117.2     | 5,572.5             | 227.2               | 1,317.3                   | 28.15   | 23.64                                      |
| Ministry of Social Welfare                        | 207.6               | 192.0               | 9.9                 | 65.6                      | 182.2       | 254.0               | 7.7                 | 61.0                      | 34.17   | 24.01                                      |

| Ministry/Divisions                                       | Fiscal Year 2017-18 |                     |                     |                           |             | Fiscal Year 2018-19 |                     |                           |   |  |
|--|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|---|--|
|  | Budget FY18         | Revised Budget FY18 | Actual FY18 (March) | Actual FY18 (Up to March) | Actual FY18 | Budget FY19         | Actual FY19 (March) | Actual FY19 (up to March) | Actual FY18 (up to March) as % of Revised Budget FY18 | Actual FY19 (up to March) as % Budget FY19 |
| Ministry of Women and Children Affairs                   | 302.1               | 224.3               | 8.3                 | 84.2                      | 191.5       | 509.0               | 11.2                | 194.3                     | 37.57   | 38.18                                      |
| Ministry of Food   | 424.2               | 317.3               | 3.1                 | 49.4                      | 297.8       | 763.7               | 11.8                | 86.7                      | 15.58   | 11.35                                      |
| Ministry of Disaster Management and Relief               | 2,986.3             | 3,069.6             | 209.2               | 867.9                     | 2,195.3     | 3,495.8             | 190.3               | 891.2                     | 28.27   | 25.49                                      |
| Ministry of Liberation Affairs                           | 420.0               | 275.0               | 16.4                | 80.9                      | 250.3       | 550.0               | 6.2                 | 84.1                      | 29.41   | 15.29                                      |
| Sub-total = HCS  | 2,569.0             | 2,511.0             | 241.6               | 991.7                     | 2,223.1     | 3,519.7             | 79.0                | 1,519.5                   | 39.50   | 43.17                                      |
| Ministry of Housing and Public Works                     | 2,569.0             | 2,511.0             | 241.6               | 991.7                     | 2,223.1     | 3,519.7             | 79.0                | 1,519.5                   | 39.50   | 43.17                                      |
| Sub-total = RCRA   | 1,491.8             | 1,310.7             | 22.9                | 574.7                     | 1,142.3     | 1,968.1             | 41.8                | 673.2                     | 43.85   | 34.20                                      |
| Ministry of Information                                  | 525.2               | 221.7               | 3.6                 | 41.2                      | 159.5       | 522.1               | 16.1                | 114.1                     | 18.59   | 21.86                                      |
| Ministry of Cultural Affairs                             | 196.3               | 113.2               | 1.4                 | 71.5                      | 108.4       | 220.0               | 6.2                 | 173.1                     | 63.13   | 78.69                                      |
| Ministry of Religious Affairs                            | 442.9               | 750.0               | 0.0                 | 330.1                     | 659.0       | 921.4               | 8.1                 | 253.8                     | 44.02   | 27.54                                      |
| Ministry of Youth and Sports                             | 327.3               | 225.9               | 17.8                | 131.9                     | 215.5       | 304.6               | 11.4                | 132.2                     | 58.41   | 43.40                                      |
| Sub-total = FE   | 20,956.6            | 24,103.9            | 336.5               | 7,882.6                   | 27,413.6    | 24,712.6            | 384.4               | 8,562.1                   | 32.70   | 34.65                                      |
| Energy and Mineral Resources Division                    | 2,111.3             | 1,346.5             | 156.7               | 472.7                     | 861.8       | 1,819.9             | 79.3                | 156.3                     | 35.11   | 8.59                                       |
| Power Division   | 18,845.3            | 22,757.4            | 179.8               | 7,409.9                   | 26,551.8    | 22,892.7            | 305.1               | 8,405.8                   | 32.56   | 36.72                                      |
| Sub-total = Agr  | 9,026.0             | 8,443.7             | 340.9               | 3,118.1                   | 7,566.9     | 9,947.8             | 590.5               | 3,279.9                   | 36.93   | 32.97                                      |
| Ministry of Agriculture/3                                | 1,893.3             | 1,586.9             | 110.0               | 754.3                     | 1,452.7     | 1,959.2             | 172.6               | 681.8                     | 47.53   | 34.80                                      |
| Ministry of Fisheries and Livestock                      | 1,014.8             | 824.3               | 37.2                | 282.3                     | 614.3       | 883.7               | 42.3                | 207.4                     | 34.25   | 23.47                                      |
| Ministry of Environment and Forest                       | 584.6               | 343.3               | 2.6                 | 43.7                      | 209.9       | 481.4               | 6.8                 | 58.5                      | 12.73   | 12.15                                      |
| Ministry of Land   | 858.6               | 938.2               | 35.3                | 134.2                     | 630.2       | 1,017.6             | 9.3                 | 83.8                      | 14.31   | 8.24                                       |
| Ministry of Water Resources                              | 4,674.7             | 4,751.0             | 155.9               | 1,903.6                   | 4,659.8     | 5,606.0             | 359.5               | 2,248.4                   | 40.07   | 40.11                                      |
| Sub-total = IES  | 3,081.8             | 1,752.9             | 57.6                | 494.0                     | 1,334.3     | 2,380.6             | 44.8                | 692.2                     | 28.18   | 29.08                                      |
| Ministry of Commerce                                     | 438.0               | 130.2               | 0.5                 | 2.5                       | 2.9         | 346.8               | 0.1                 | 86.4                      | 1.89  | 24.91                                      |
| Ministry of Labour and Employment                        | 168.3               | 100.0               | 3.8                 | 18.1                      | 64.1        | 115.7               | 5.5                 | 40.7                      | 18.13   | 35.18                                      |
| Ministry of Industries                                   | 1,520.2             | 854.4               | 25.6                | 364.5                     | 831.4       | 1,058.6             | 7.1                 | 401.2                     | 42.66   | 37.90                                      |
| Ministry of Expatriates' Welfare and Overseas Employment | 412.4               | 256.3               | 11.2                | 48.5                      | 167.1       | 307.5               | 16.5                | 89.7                      | 18.93   | 29.17                                      |
| Ministry of Textiles and Jute                            | 543.0               | 412.0               | 16.5                | 60.4                      | 268.7       | 552.0               | 15.6                | 74.2                      | 14.66   | 13.44                                      |
| Sub-total = GPS  | 42,494.4            | 38,742.6            | 2,039.0             | 9,725.7                   | 32,320.0    | 47,830.5            | 1,289.4             | 10,060.2                  | 25.10   | 21.03                                      |
| Road Transport and Highways Division                     | 16,820.3            | 17,317.1            | 257.8               | 3,645.0                   | 15,882.5    | 20,817.4            | 968.1               | 5,481.5                   | 21.05   | 26.33                                      |
| Ministry of Railways                                     | 13,001.1            | 10,817.0            | 288.3               | 1,743.1                   | 9,700.8     | 11,154.7            | 0.0                 | 198.3                     | 16.11   | 1.78                                       |
| Ministry of Shipping                                     | 2,185.0             | 2,353.4             | 112.1               | 861.0                     | 2,438.9     | 2,904.6             | 276.6               | 1,291.5                   | 36.59   | 44.46                                      |
| Ministry of Civil Aviation and Tourism                   | 643.6               | 611.7               | 0.0                 | 188.7                     | 316.9       | 1,461.0             | 36.3                | 128.3                     | 30.84   | 8.78                                       |
| Posts and Telecommunications Division                    | 1,440.9             | 779.4               | 2.2                 | 188.0                     | 760.7       | 2,380.6             | 6.9                 | 455.4                     | 24.12   | 19.13                                      |
| Bridges Division   | 8,403.5             | 6,864.1             | 1,378.6             | 3,099.9                   | 3,220.2     | 9,112.2             | 1.5                 | 2,505.2                   | 45.16   | 27.49                                      |
| Total Development Revenue Expenditure                    | 159,014.0           | 153,691.3           | 5,770.3             | 39,927.3                  | 122,153.9   | 179,668.4           | 5,442.6             | 47,085.2                  | 25.98   | 26.21                                      |

## Appendix 5: Revenue Collection

(in crore taka)

|  |             | Fiscal Year 2017-18 |                     |                     |                           |             | Fiscal Year 2018-19 |                     |                           |
|--|-------------|---------------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------------|
|  | Actual FY17 | Budget FY18         | Revised Budget FY18 | Actual FY18 (March) | Actual FY18 (Up to March) | Actual FY18 | Budget FY19         | Actual FY19 (March) | Actual FY19 (up to March) |
| <b>Tax Revenue (a+b)</b>               | 173,474.8   | 256,449.3           | 232,202.0           | 14,664.6            | 141,663.5                 | 194,325.2   | 305,927.0           | 22,162.6            | 160,823.7                 |
| <b>a. NBR</b>                          | 167,249.7   | 248,190.0           | 224,999.5           | 14,081.0            | 136,042.5                 | 187,103.3   | 296,200.0           | 21,614.5            | 155,405.4                 |
| a.1 Income                             | 52,032.0    | 85,176.3            | 77,735.3            | 5,944.2             | 40,562.2                  | 59,031.4    | 100,718.6           | 8,835.1             | 48,174.8                  |
| a.2 VAT                                | 61,631.3    | 91,169.4            | 82,712.5            | 4,337.5             | 50,050.9                  | 68,221.3    | 110,554.1           | 6,898.7             | 59,600.1                  |
| a.3 Import                             | 30,951.7    | 38,401.6            | 34,766.4            | 2,773.9             | 26,273.1                  | 36,508.9    | 48,766.2            | 3,467.6             | 27,124.4                  |
| a.4 Export                             | 19,438.3    | 30,108.8            | 26,538.2            | 664.3               | 16,479.0                  | 19,985.5    | 32,552.6            | 2,030.1             | 17,548.3                  |
| a.4 Excise                             | 21.6        | 44.1                | 40.2                | 0.0                 | 29.2                      | 30.6        | 36.0                | 1.4                 | 111.1                     |
| a.5 Sup                                | 1,790.9     | 1,599.2             | 1,663.9             | 253.6               | 1,783.9                   | 2,116.5     | 2,090.1             | 247.2               | 2,017.1                   |
| a.6 Other Taxes                        | 1,383.9     | 1,690.7             | 1,543.0             | 107.5               | 864.2                     | 1,209.1     | 1,482.4             | 134.3               | 829.5                     |
| <b>b. Non-NBR</b>                      | 6,225.1     | 8,259.3             | 7,202.5             | 583.6               | 5,621.0                   | 7,221.9     | 9,727.0             | 548.1               | 5,418.3                   |
| b.1 Narcotics & Liquor                 | 68.4        | 92.1                | 85.0                | 6.2                 | 56.3                      | 78.0        | 102.3               | 5.2                 | 54.6                      |
| b.2 Vehicles                           | 1,401.8     | 1,700.0             | 1,550.0             | 121.1               | 1,099.6                   | 1,480.1     | 1,428.7             | 131.3               | 1,255.4                   |
| b.3 Land Revenue                       | 852.8       | 650.0               | 1,220.0             | 54.3                | 1,171.4                   | 1,383.9     | 1,400.0             | 49.0                | 434.7                     |
| b.4 Stamp Duty                         | 3,552.0     | 5,466.2             | 3,944.0             | 349.2               | 2,854.0                   | 3,669.0     | 6,303.0             | 294.0               | 3,174.8                   |
| b.5 Surcharge                          | 350.0       | 350.9               | 403.5               | 52.9                | 439.8                     | 611.0       | 493.1               | 68.5                | 498.8                     |
| <b>c. Non-tax Revenue</b>              | 23,142.3    | 31,537.9            | 27,252.3            | 896.0               | 15,761.1                  | 22,229.2    | 33,353.6            | 953.5               | 18,833.9                  |
| c.1 Dividend and Profit                | 3,231.7     | 5,397.9             | 2,971.8             | 35.7                | 1,444.6                   | 1,944.9     | 3,404.8             | 3.2                 | 1,467.1                   |
| c.2 Interest                           | 2,211.0     | 1,936.7             | 1,936.7             | 98.8                | 1,272.3                   | 1,991.2     | 5,462.2             | 58.9                | 1,125.2                   |
| c.3 Administrative Fees and Charges    | 2,400.3     | 3,331.3             | 3,412.1             | 241.1               | 2,027.7                   | 2,568.5     | 3,894.7             | 206.4               | 2,095.9                   |
| c.4 Fines, Penalties and Forfeiture    | 606.9       | 600.3               | 643.9               | 33.3                | 449.4                     | 601.3       | 602.1               | 68.8                | 500.7                     |
| c.5 Receipts for Services Rendered     | 3,835.8     | 5,810.0             | 5,094.3             | 213.1               | 1,850.9                   | 3,546.9     | 6,652.7             | 328.5               | 2,199.1                   |
| c.6 Rents, Leases and Recoveries       | 367.7       | 686.8               | 700.5               | 24.7                | 274.9                     | 460.3       | 631.0               | 33.0                | 345.6                     |
| c.7 Tolls and Levies                   | 544.0       | 664.2               | 605.2               | 54.1                | 453.8                     | 612.5       | 657.8               | 59.3                | 559.8                     |
| c.8 Non-Commercial Sales               | 1,311.4     | 2,699.1             | 2,521.5             | 90.1                | 1,202.0                   | 1,743.6     | 2,331.1             | 42.6                | 745.5                     |
| c.9 Other Non-Tax Revenue and Receipts | 8,387.0     | 10,340.7            | 9,316.2             | 103.1               | 6,261.0                   | 8,059.5     | 9,479.9             | 126.1               | 9,601.8                   |
| c. 10 Capital Revenue                  | 246.5       | 70.9                | 50.1                | 1.9                 | 524.5                     | 700.4       | 237.2               | 26.8                | 193.2                     |
| <b>Total Revenue (a+b+c)</b>           | 196,617.1   | 287,987.2           | 259,454.3           | 15,560.5            | 157,424.7                 | 216,554.4   | 339,280.7           | 23,116.1            | 179,657.5                 |
| d. Tax-GDP Ratio (base 2005-06)        | 8.78        | 11.40               | 10.32               | 0.65                | 6.29                      | 8.63        | 11.99               | 0.87                | 6.30                      |
| e. Revenue-GDP ratio (base 2005-06)    | 9.95        | 12.80               | 11.53               | 0.69                | 7.00                      | 9.62        | 13.30               | 0.91                | 7.04                      |

### Appendix 6: Revenue Receipts (Growth Scenario)

|   | (Revised Budget<br>FY18/Budget<br>FY18)*100 | (Budget<br>FY19/Actual<br>FY18)*100 | (Budget FY19/<br>Revised Budget<br>FY18)*100 | Share in Total<br>Revenue<br>Actual FY18 | (Actual FY19<br>up to<br>March/Actual<br>FY18up to<br>March)*100 | (Actual FY19 up to<br>March/ Budget<br>FY19)*100 |
|---|---|-------------------------------------|--|--|--|--|
| Tax Revenue (a+b)                         | 90.5  | 157.4                               | 131.8  | 89.7                                     | 113.5  | 52.6   |
| a. NBR                                    | 90.7  | 158.3                               | 131.6  | 86.4                                     | 114.2  | 52.5   |
| a.1 Income                                | 91.3  | 170.6                               | 129.6  | 27.3                                     | 118.8  | 47.8   |
| a.2 VAT                                   | 90.7  | 162.1                               | 133.7  | 31.5                                     | 119.1  | 53.9   |
| a.3 Import                                | 90.5  | 133.6                               | 140.3  | 16.9                                     | 103.2  | 55.6   |
| a.4 Export                                | 88.1  | 162.9                               | 122.7  | 9.2                                      | 106.5  | 53.9   |
| a.4 Excise                                | 91.3  | 117.7                               | 89.5   | 0.0                                      | 380.0  | 308.7  |
| a.5 Sup                                   | 104.0                                       | 98.8                                | 125.6  | 1.0                                      | 113.1  | 96.5   |
| a.6 Other Taxes                           | 91.3  | 122.6                               | 96.1   | 0.6                                      | 96.0   | 56.0   |
| b. Non-NBR                                | 87.2  | 134.7                               | 135.1  | 3.3                                      | 96.4   | 55.7   |
| b.1 Narcotics & Liquor                    | 92.3  | 131.1                               | 120.3  | 0.0                                      | 97.0   | 53.4   |
| b.2 Vehicles                              | 91.2  | 96.5                                | 92.2   | 0.7                                      | 114.2  | 87.9   |
| b.3 Land Revenue                          | 187.7                                       | 101.2                               | 114.8  | 0.6                                      | 37.1   | 31.1   |
| b.4 Stamp Duty                            | 72.2  | 171.8                               | 159.8  | 1.7                                      | 111.2  | 50.4   |
| b.5 Surcharge                             |   |                                     |  |  |  |  |
| c. Non-tax Revenue                        | 86.4  | 150.0                               | 122.4  | 10.3                                     | 119.5  | 56.5   |
| c.1 Dividend and Profit                   | 55.1  | 175.1                               | 114.6  | 0.9                                      | 101.6  | 43.1   |
| c.2 Interest                              | 100.0                                       | 274.3                               | 282.0  | 0.9                                      | 88.4   | 20.6   |
| c.3 Administrative Fees and<br>Charges    | 102.4                                       | 151.6                               | 114.1  | 1.2                                      | 103.4  | 53.8   |
| c.4 Fines, Penalties and<br>Forfeiture    | 107.3                                       | 100.1                               | 93.5   | 0.3                                      | 111.4  | 83.2   |
| c.5 Receipts for Services<br>Rendered     | 87.7  | 187.6                               | 130.6  | 1.6                                      | 118.8  | 33.1   |
| c.6 Rents, Leases and<br>Recoveries       | 102.0                                       | 137.1                               | 90.1   | 0.2                                      | 125.7  | 54.8   |
| c.7 Tolls and Levies                      | 91.1  | 107.4                               | 108.7  | 0.3                                      | 123.4  | 85.1   |
| c.8 Non-Commercial Sales                  | 93.4  | 133.7                               | 92.4   | 0.8                                      | 62.0   | 32.0   |
| c.9 Other Non-Tax Revenue and<br>Receipts | 90.1  | 117.6                               | 101.8  | 3.7                                      | 153.4  | 101.3  |
| c. 10 Capital Revenue                     | 70.7  | 33.9                                | 473.3  | 0.3                                      | 36.8   | 81.4   |
| Total Revenue (a+b+c)                     | 90.1  | 156.7                               | 130.8  | 100.0                                    | 114.1  | 53.0   |

#### 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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