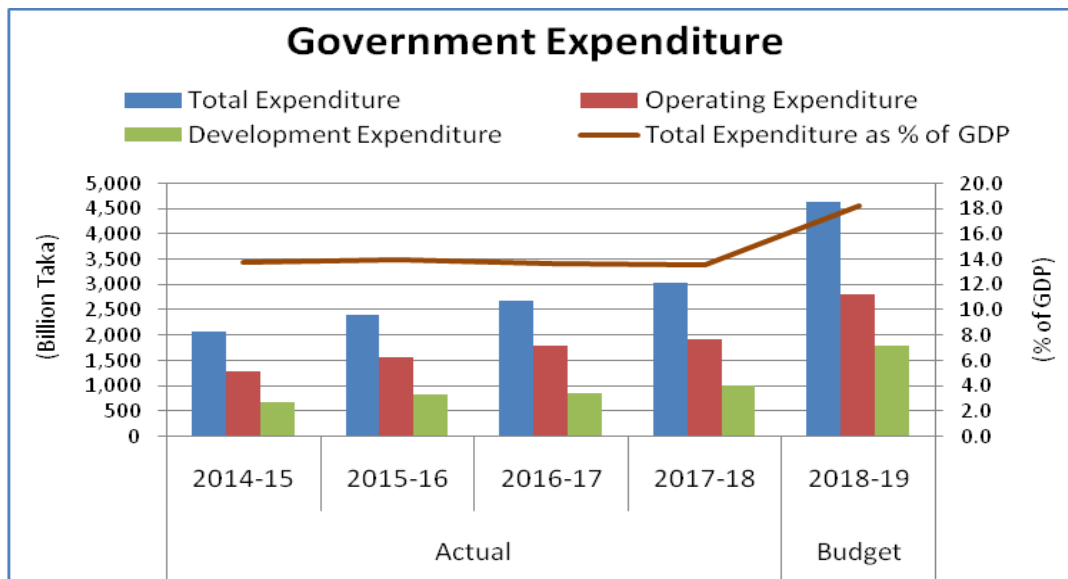




Monthly Report on Fiscal Position

June 2019
Fiscal Year 2018-19



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

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

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

GUIDED BY: Farhina Ahmed, Joint Secretary
Finance Division, Ministry of Finance

<i>Executive Summary</i>	<i>2</i>
<i>Monthly Report on Fiscal Position</i>	<i>2</i>
1.0 OperatingExpenditure	3
1.1 Operatingexpenditure: General Classification.....	3
1.1.1 Sector-wise Allocation & Growth.....	3
1.1.2 Broad Sector-wise Allocation	4
1.1.3 Sectors' Share in Resource Utilization	4
1.1.4 Sector-wise Utilization.....	5
1.1.5 Ministry-wise Utilization.....	5
1.2 OperatingExpenditure: Economic Classification	5
2.0 Development Expenditure	6
2.1 Allocation & Utilization Pattern of Development Expenditure.....	6
2.2 Broad Sector wise Utilization Pattern	7
2.3 Ministry wise Utilization Pattern	7
3.0 Revenue Collection	8
3.1 Total Revenue	8
3.2 NBR Tax Revenue.....	11
4.0 Budget Deficit	12
5.0 Financing.....	13

List of Figures

Figure 1: Sector Share in Resource Utilization in FY19.....	4
Figure 2: OperatingExpenditure	5
Figure 3: Actual Expenditure According to Economic classification FY19 (up to June 2018)	6
Figure 4: Share of Different Categories in Total Actual Expenditure FY19 (Up to June 2018)	6
Figure 5: Broad Sector Wise Share in Development Expenditure	7
Figure 6: Sources of Revenue Collection	11
Figure 7 Share Among NBR Taxes	11
Figure 8 Sources Of Financing Deficit	13

List of Tables

Table1: OperatingExpenditure Pattern By Sector	3
Table 2: Broad Sectorwise Allocation	4
Table 3: Allocation & Utilization Pattern Of Development Expenditure	7
Table 4: Revenue Collection Position	8
Table 5: Budget Deficit.....	12
Table 6: Financing Budget Deficit	12

List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern Of OperatingExpenditure.....	14
Appendix 2: Ministry Wise OperatingExpenditure.....	14
Appendix 3: OperatingExpenditure by Economic Classification.....	17
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	18
Appendix 5 Revenue Collection	20
Appendix 6 Revenue Receipts (Growth Scenario).....	21

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 June, 2019 in the current fiscal year (FY 19) is 85.0 percent of the operating budget estimates. Actual development expenditure during the same period is 67.44 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 June 2019, 79.6 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.8 Percent). Total NBR tax collection is 78.1 percent of the annual target. Regarding NTR (Non Tax Revenue), 96.2 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 June 2019, in current fiscal, overall balance (excluding grants) is -3.92 percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation& Growth

Allocations for operating expenditure against different ministries/divisions are grouped into 14 sectors. Sector-wise utilization pattern along with progress so far made has been presented in **table1**.

Table1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2017-18					Fiscal Year 2018-19					
	Budget FY18	Revised Budget FY18	Actual Expenditure FY18	Sector's Share in Actual Expenditure (%) FY18	Actual FY18 as % of Revised Budget	Budget FY19	Budget FY19 as % of Budget FY18	Budget as % of Revised Budget FY18	Budget as % of Actual FY18	Actual FY19 (up to June)	Actual (up to June) as % of Budget FY19
GPS	49,647	31,587	21,365	67.6	72,559	56,761	114.3	179.7	265.7	24,925	43.9
LGRD	3,910	4,499	4,093	91.0	4,515	4,800	122.8	106.7	117.3	4,829	100.6
Defense	25,076	25,486	21,107	82.8	27,932	29,374	117.1	115.3	139.2	29,946	101.9
POS	20,286	21,488	19,792	92.1	23,575	23,988	118.2	111.6	121.2	22,107	92.2
Edu	35,290	34,927	33,484	95.9	38,615	39,414	111.7	112.8	117.7	37,496	95.1
Health	11,131	11,314	10,174	89.9	12,242	12,249	110.0	108.3	120.4	10,602	86.6
SSW	19,787	17,818	14,974	84.0	21,582	21,533	108.8	120.9	143.8	13,315	61.8
Housing	1,164	1,272	1,233	96.9	1,443	1,798	154.5	141.4	145.9	1,867	103.8
RCRA	2,116	2,101	1,943	92.5	2,373	2,531	119.6	120.5	130.3	2,607	103.0
F&E	163	158	1,148	727.6	208	117	71.8	74.1	10.2	10,667	9122.9
Agri	15,403	12,591	11,559	91.8	16,313	15,484	100.5	123.0	134.0	14,564	94.1
IES	999	1,204	1,092	90.7	1,084	1,191	119.2	98.9	109.1	1,111	93.3
Trans	7,586	8,213	7,755	94.4	8,632	8,742	115.2	106.4	112.7	6,605	75.6
Interest payment	41,462	37,920	41,766	110.1	51,340	48,745	117.6	128.5	116.7	46,147	94.7
Total	234,018	210,577	191,485	90.9	282,414	266,727	114.0	126.7	139.3	226,788	85.0

Some of the noteworthy features are:

- For FY19, revised budget allocation was raised by 26.7 percent over the FY18 revised estimates and 39.3 percent over FY18 actual expenditure;
- Up to June 2019, apart from interest payment spending in Fuel and Energy (F&E), Housing, Recreation, Culture and Religious Affairs, Defense, LGRD, Education, Agriculture, Industries and Economic Services (IES), and Health were on the higher side. Sectors like Social Security and Welfare (SSW), General Public Services (GPS), and Transportation have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to June 2019 amounts to 85.0 percent of the total operating budget.

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 Broad Sector-wise Allocation

Allocations for operating expenditure against different ministries/divisions are also classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment, and others. The following table contains broad sector-wise information:

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY18	43.9	27.8	3.1	5.8	18.2	1.2
Sector Share in Revised Budget FY19	41.3	29.9	3.3	5.8	18.3	1.4
Sector share in Actual expenditure FY19 (Up to June)	33.9	30.0	7.6	6.4	20.3	1.6

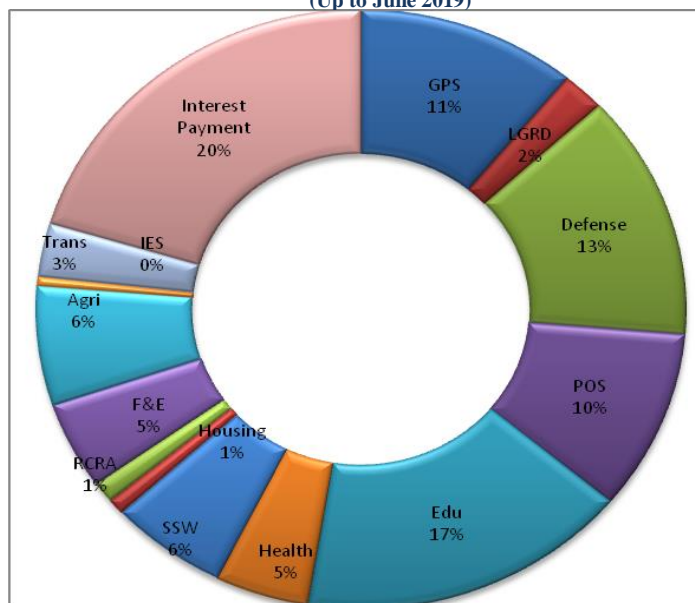
Note:

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 revised budget for FY19, share of the administration sector has decreased, share of agriculture has remained same, whereas allocations against all other categories are increased in comparison to the actual expenditure in FY18;
- Till June 2019, among all categories expenditure on the administration sector was the highest.

1.1.3 Sectors' Share in Resource Utilization

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



Total operating spending up to June, 2019 in the current fiscal year (FY19) is 85.0 percent of the revised budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (20 percent) followed by Education (17 percent), Defense (13 percent), and General Public Service (11 percent).

1.1.4 Sector-wise Utilization

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

Figure 2: Operating Expenditure
(Up to June 2019)

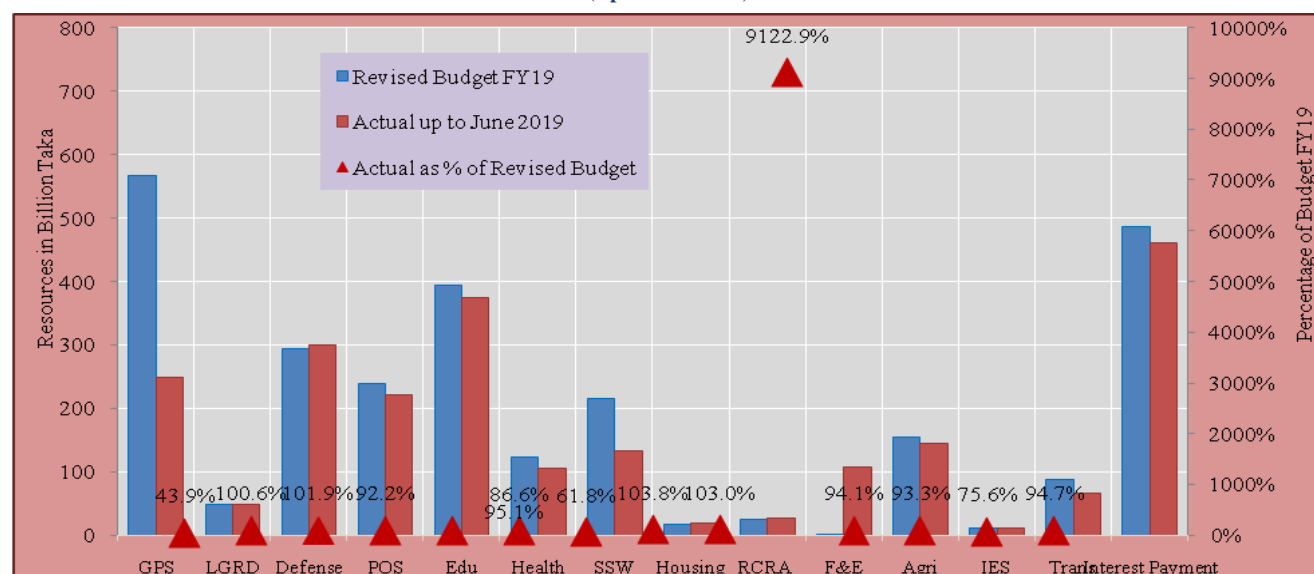


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (9122.9%), Housing (103.8%), RCRA (103.0%), Defense (101.9%), and LGRD (100.6%) sectors have shown better performance apart from Interest Payment. A table containing detailed data is annexed as **Appendix 1**.

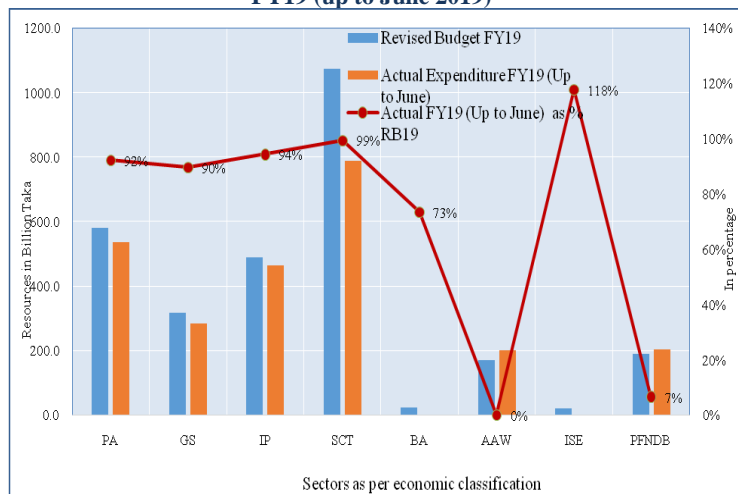
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY19), actual spending (operating) up to June 2019 is 85.0 percent of the revised budget estimate, which was 90.9 percent in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

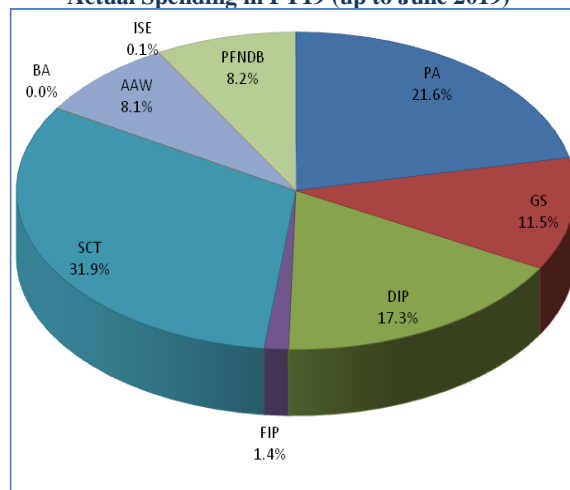
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), (Domestic & Foreign), Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Operating Budget (**PFNDB**). Status of actual spending up to June 2019 as per economic classification is shown in **figures 3** and **4**. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (**Appendix 3**).

**Figure 3: Actual Expenditure according to Economic classification
FY19 (up to June 2019)**



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



Up to June 2019, utilization rate of total operating expenditure is 85.0 percent. For some categories, like Investment in share & equities (118%), subsidies and current transfer (99%), interest payment (94%), pay and allowances (92%), and Goods and Services (90%) the spending rate is higher than the overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

- Up to June 2019, actual expenditure is 67.4 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 79.5 percent of the budget;
- During this period, Public Order and Safety (94.1 percent) and Housing (92.9 percent) sector made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Education showed a less-than-average performance.

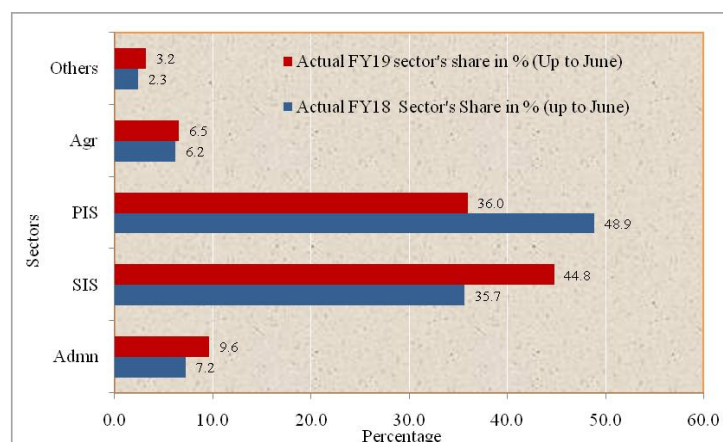
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Year: 2017-18						Fiscal Year 2018-19					
	Budget FY18	Revised FY18	Actual FY18 (June)	Actual FY18 (Up to June)	Actual FY18 Sector Share in %	Actual FY18 as % of RB FY18	Budget FY19	Revised Budget FY19	Actual FY19 (Up to June)	Revised Budget FY19 as % of Actual FY18	Actual FY19 (Upto June) as % of Revised Budget FY19	Actual FY19 sector's share in %
GPS	8,345	10,145	215	6,499	5.32	64.05	10,952	10,812	7,328	166.37	67.78	6.26
LGRD	23,790	25,480	0	17,481	14.31	68.61	28,152	29,521	20,471	168.88	69.34	17.50
Defence	680	930	-17	42	0.03	4.53	1,152	1,327	38	3151.06	2.87	0.03
POS	2,564	2,493	0	2,261	1.85	90.70	3,018	4,080	3,838	180.44	94.06	3.28
Edu	30,155	25,001	15	14,089	11.53	56.35	29,321	26,861	16,366	190.65	60.93	13.99
Health	9,520	8,700	-440	6,664	5.46	76.61	11,141	10,091	7,679	151.41	76.10	6.56
SSW	4,340	4,078	-7	3,117	2.55	76.44	5,572	5,103	3,842	163.72	75.29	3.28
HCS	2,569	2,511	0	2,223	1.82	88.53	3,520	4,347	4,036	195.56	92.85	3.45
RCRA	1,492	1,311	-10	1,142	0.94	87.15	1,968	2,036	1,728	178.26	84.86	1.48
FE	20,957	24,104	14,819	27,414	22.44	113.73	24,713	26,386	14,018	96.25	53.13	11.98
AFL	9,026	8,444	799	7,567	6.19	89.62	9,948	9,871	7,602	130.45	77.01	6.50
IES	3,082	1,753	3	1,334	1.09	76.12	2,381	2,569	1,974	192.52	76.84	1.69
TC	42,494	38,743	5,136	32,320	26.46	83.42	47,830	40,445	28,050	125.14	69.35	23.98
Total	159,014	153,691	20,514	122,154	100.00	79.48	179,668	173,449	116,971	141.99	67.44	100.00

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



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

➤ From the graph it appears that up to June 2019, the maximum share of spending went to social infrastructure (44.8 percent) followed by physical infrastructure (36.0 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

(In Crore Taka)

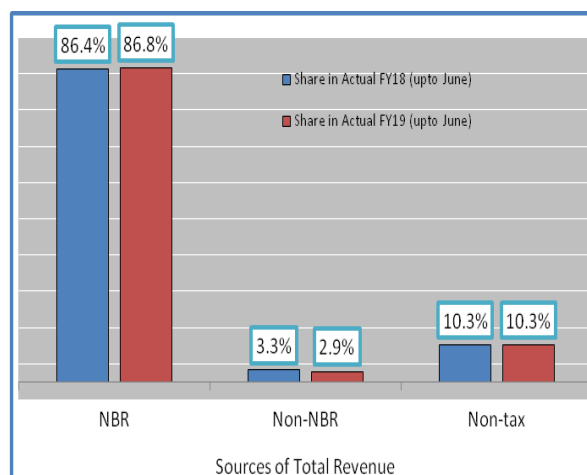
Sources of Revenue	Fiscal Year 2017-18				Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 (upto June)	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (upto June)	Actual FY19 as % of Revised Budget FY19
Tax Revenue (a+b)	256,449	232,202	7	194,325	305,927	289,599	9	226,064	78.1
a. NBR	248,190	224,999	7	187,103	296,200	280,000	9	218,700	78.1
a.1 Income	85,176	77,735	4	59,031	100,719	95,167	9	67,354	70.8
a.2 VAT	91,169	82,712	3	68,221	110,554	104,797	0	85,125	81.2
a.3 Import	38,402	34,766	0	36,509	48,766	45,219	0	38,345	84.8
a.4 Export duty	30,109	26,538	0	19,986	32,553	31,393	0	24,273	77.3
a.5 Excise	44	40	0	31	36	46	0	115	248.8
a.6 Supplementary Duty	1,599	1,664	0	2,117	2,090	1,976	0	2,338	118.3
a.7 Other Taxes	1,691	1,543	0	1,209	1,482	1,402	0	1,150	82.0
b. Non-NBR	8,259	7,203	0	7,222	9,727	9,599	0	7,363	76.7
c. Non-tax Revenue	31,538	27,252	2	22,229	33,354	27,013	1	25,992	96.2
Total Revenue (a + b + c)	287,987	259,454	8	216,554	339,281	316,612	10	252,056	79.6
d. Tax-GDP Ratio (base 2005-06)	11.40	10.32	0.00	8.63	13.59	11.42	0.00	8.91	-
e. Revenue-GDP ratio (base 2005-06)	12.80	11.53	0.00	9.62	15.08	12.48	0.00	9.94	-

- **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 12.48 percent of GDP. This figure is about 22.0 percent higher than the revised budget estimate of FY18 and about 46.2 percent higher than the actual collection in FY18.

⁴Detailed information on revenue collection position and growth is included in the appendix (Appendix 5 & 6).

- Major share of the government revenue comes from NBR sources (86.8 percent up to June 2019).
- Growth rates of NBR & Non-NBR tax are 16.9 and 2.0 percent respectively. On the other hand, non-tax revenue collection grew by 16.9 percent compared to the corresponding period of the previous fiscal year (FY18).
- For tax and non-tax revenue, achievements as to the annual revised target were 78.1 and 96.2 percent respectively

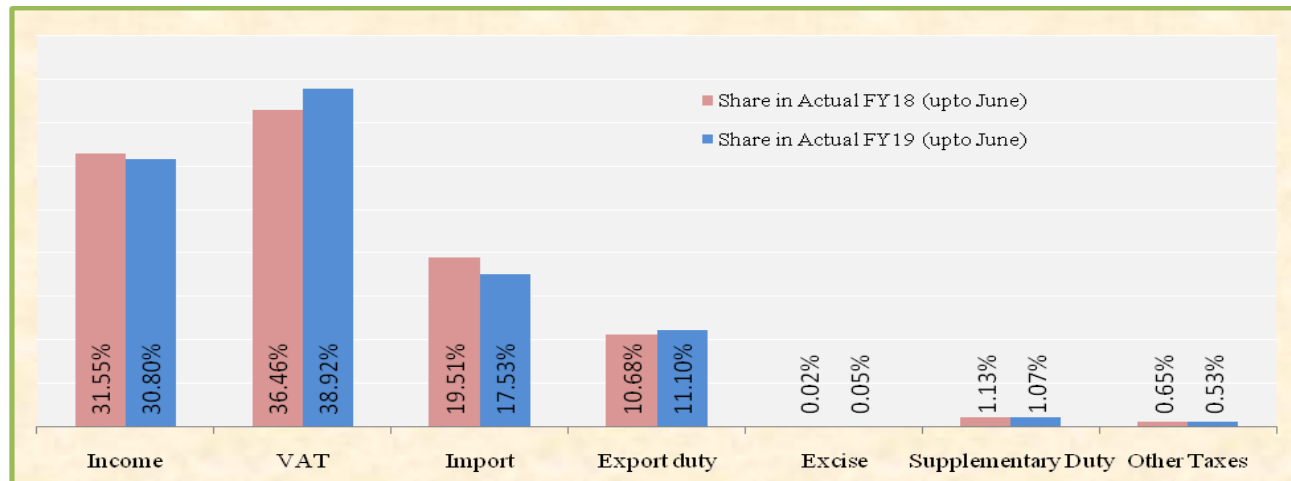
Figure 6: Sources of Revenue Collection



- Up to June 2019, total revenue collection for FY19 increased by 16.3 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 79.6 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 11.42 percent of GDP. This is 24.7 percent higher than the revised budget of FY18 and 49.0 percent higher than the actual collection of the FY18
- In FY19 up to June 2019, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 38.9 percent was collected from VAT, 30.8 percent from income tax, 17.5 percent from import duty, and the rest from supplementary duty, excise and export duties and other taxes.

4.0 Budget Deficit⁵

The following table (table 5) shows budget deficit position.

Table 5: Budget Deficit

(In crore taka)

Description	FY 2016-17 (Actual)	Year: 2017-18				Year: 2018-19			Accounts 2018-19 up to June
		Budget	Revised	Accounts June	Accounts 2017-18	Budget	Revised Budget	Accounts June	
Revenues	196,618	287,990	259,454	8	216,556	339,294	316612	10	252,057
Tax Revenue	173,476	256,448	232,202	7	194,327	305,928	289600	9	226,065
Non-Tax Revenue	23,142	31,542	27,252	2	22,229	33,368	27013	1	25,992
Foreign Grants	1,297	5,504	4,457	58	868	4,051	3787	0	314
Revenue and Foreign Grants	197,916	293,494	263,911	66	217,424	343,345	320400	10	252,370
Operating Expenditure	177,509	234,012	210,577	-595	191,473	282,415	266727	-117	226,758
Net Outlay for Food Account Operation	2,961	361	3,894	-1,491	6,994	365	282	0	9,469
Loans & Advances (Net)	2,493	6,879	3,335	1	1,430	2,124	2082	0	-1,674
Development Expenditure	94,284	159,013	153,688	20,514	122,154	179,669	173449	4,313	116,971
Development Program financed from Revenue Budget	207	249	261	0	141	327	299	0	182
Non-ADP Project	2,206	3,512	3,140	140	1,495	4,365	4143	0	2,484
Annual Development Programme	90,309	153,331	148,381	20,298	119,538	173,000	167000	4,313	113,517
Non-ADP FFW and Transfer	1,561	1,921	1,906	76	980	1,978	2008	0	788
Total Expenditure	277,247	400,266	371,495	18,428	322,050	464,574	442541	4,197	351,524
Overall Balance (Including Grants)	-79,331	-106,772	-107,584	-18,362	-104,626	-121,229	-122142	-4,187	-99,154
Overall Balance (Excluding Grants)	-80,629	-112,276	-112,040	-18,419	-105,494	-125,280	-125929	-4,187	-99,467
(In percent of GDP 2005-06 base) (Including grants)	-4.02	-4.74	-4.78	-0.82	-4.65	-4.78	-4.8	-0.16	-3.91
(In percent of GDP 2005-06 base) (Excluding grants)	-4.08	-4.99	-4.98	-0.82	-4.69	-4.94	-5.0	-0.16	-3.92

- 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 5.0 percent of GDP. Including grants the deficit is expected to be 4.8 percent of GDP;
- For FY19, actual overall balance up to June, 2019 (excluding grants) as percentage of GDP was -3.92 percent.

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

5.0 Financing

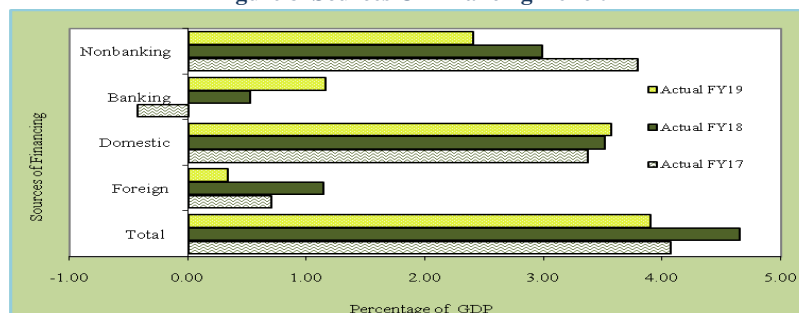
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Fiscal Year: 2016-17 (Actual)	Fiscal Year: 2017-18				Fiscal Year: 2018-19			Accounts FY19 up to June
		Budget	Revised	Accounts June	Accounts FY18	Budget	Revised Budget	Accounts June	
1.0 Foreign Borrowing-Net	13,817	46,420	41,567	19,242	25,621	50,016	43,397	3,723	8,391
1.1 Foreign Borrowing	20,905	55,313	51,040	19,242	33,132	60,585	53,883	3,723	19,191
1.2 Amortization	-7,088	-8,893	-9,473	0	-7,512	-10,569	-10,486	0	-10,800
2.0 Domestic Borrowing	66,550	60,351	66,017	-880	79,004	71,226	78,745	345	90,514
2.1 Borrowing from Banking System (Net)	-8,379	28,202	19,917	0	11,731	42,029	30,895	0	29,479
2.1.1 Long-Term Debt (Net)	-1,977	19,437	13,380	0	6,171	23,965	21,117	0	19,852
2.1.2 Short-Term Debt (Net)	-6,402	8,765	6,537	0	5,560	18,064	9,778	0	9,628
2.2 Non-Bank Borrowing (Net)	74,929	32,149	46,100	-880	67,273	29,197	47,850	345	61,034
2.2.1 National Savings Schemes (Net)	51,806	30,150	44,000	0	46,289	26,197	45,000	197	54,238
2.2.2 Others	23,123	1,999	2,100	-880	20,984	3,000	2,850	148	6,797
Total - Financing :	80,367	106,771	107,584	18,362	104,624	121,242	122,142	4,068	98,904
GDP	1,975,815	2,250,479	2,250,479	2,250,479	2,250,479	2,537,849	2,537,849	2,537,849	2,537,849
(In percent of GDP) :	4.07	4.74	4.78	0.82	4.65	4.78	4.81	0.16	3.90

Figure 8 Sources Of Financing Deficit



For FY19, up to June, 2019 total financing is positive as 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 (June)	Actual FY18 Up to June, 2018	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 Up to June, 2019
General Public Services	49,647	31,587	129	21,365	72,559	56,761	-1	24,925
LGRD	3,910	4,499	-1	4,093	4,515	4,800	0	4,829
Defence	25,076	25,486	-4,939	21,107	27,932	29,374	0	29,946
Public Order and safety	20,286	21,488	-53	19,792	23,575	23,988	0	22,107
Education & technology	35,290	34,927	-12	33,484	38,615	39,414	0	37,496
Health	11,131	11,314	-15	10,174	12,242	12,249	0	10,602
Social Security and Welfare	19,787	17,818	1,411	14,974	21,582	21,533	0	13,315
Housing	1,164	1,272	-4	1,233	1,443	1,798	0	1,867
Recreation, Culture and Religious Affairs	2,116	2,101	-30	1,943	2,373	2,531	0	2,607
Fuel and Energy	163	158	0	1,148	208	117	0	10,667
Agriculture	15,403	12,591	-13	11,559	16,313	15,484	1	14,564
Industrial & Economic Services	999	1,204	-28	1,092	1,084	1,191	0	1,111
Transport and Communication	7,586	8,213	-60	7,755	8,632	8,742	-371	6,605
Interest	41,462	37,920	3,030	41,766	51,340	48,745	254	46,147
Total – Operating Revenue Expenditure	234,018	210,577	-584	191,485	282,414	266,727	-117	226,788

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 (June)	Actual FY18 Up to June, 2018	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 Up to June, 2019	Actual FY19 Up to June as % of Revised Budget FY19
Sub-total = GPS	21,365	49,647	31,587	129	21,365	72,559	56,761	-1	24,925	43.9
Office of the President	22	21	22	0	22	23	23	0	21	91.6
Parliament	237	298	298	0	237	298	298	0	224	75.2
Prime Minister's Office	415	486	585	11	415	487	620	0	547	88.3
Cabinet Division	58	58	65	0	58	74	79	0	67	84.5
Election Commission	290	308	348	0	290	1,685	2,322	0	1,690	72.8

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 Up to June, 2018	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 Up to June, 2019	Actual FY19 Up to June as % of Revised Budget FY19
Ministry of Public Administration	1,639	1,772	1,970	-6	1,639	2,177	2,347	0	1,907	81.2
Public Service Commission	54	46	52	0	54	47	61	0	60	97.8
Finance Division	16,168	43,120	24,404	138	16,168	63,795	46,840	-1	17,591	37.6
Internal Resources Division	885	1,865	1,791	-9	885	2,037	2,031	0	1,256	61.8
Financial Institutions Division	355	111	359	0	355	279	249	0	195	78.5
Economic Relations Division	72	224	233	-3	72	244	249	0	60	24.3
Planning Division/2	68	70	69	0	68	73	77	0	67	87.9
Implementation, Monitoring and Evaluation Division	52	51	52	0	52	37	41	0	38	94.5
Statistics and Informatics Division	150	165	165	0	150	182	189	0	151	79.7
Ministry of Foreign Affairs	901	1,049	1,173	0	901	1,120	1,336	0	1,051	78.6
Sub-total = LGRD	4,093	3,910	4,499	-1	4,093	4,515	4,800	0	4,829	100.6
Local Government Division	3,592	3,139	3,690	-2	3,592	3,682	3,936	0	4,275	108.6
Rural Development and Co-operatives Division	469	470	481	1	469	514	521	0	520	99.9
Ministry of Chittagong Hill Tracts Affairs	32	301	329	0	32	320	343	0	34	10.0
Sub-total = Defence	21,107	25,076	25,486	-4,939	21,107	27,932	29,374	0	29,946	101.9
Ministry of Defence - Defence Services	20,255	24,074	24,438	-4,755	20,255	26,750	28,140	0	28,463	101.1
Ministry of Defence - Others Services	827	971	1,017	-183	827	1,147	1,200	0	1,450	120.9
Armed Forces Division	24	30	30	-1	24	35	34	0	34	99.0
Sub-total=POS	19,792	20,286	21,488	-53	19,792	23,575	23,988	0	22,107	92.2
Supreme Court	166	165	168	0	166	180	214	0	196	91.7
Law and Justice Division	976	916	975	-10	976	1,040	1,104	0	1,038	94.0
Public Security Division	17,017	17,231	18,312	-43	17,017	20,148	20,515	0	19,023	92.7
Legislative and Parliamentary Affairs Division	25	22	26	0	25	35	37	0	30	80.4
Anti Corruption Commission	80	81	83	0	80	89	100	0	95	95.4
Security Services Division	1,528	1,872	1,925	0	1,528	2,083	2,018	0	1,725	85.5
Sub-total = Edu	33,484	35,290	34,927	-12	33,484	38,615	39,414	0	37,496	95.1
Ministry of Primary and Mass Education	11,800	13,270	12,687	-3	11,800	14,154	14,094	0	13,579	96.3
Secondary and Higher Education Division	16,762	16,964	17,163	-9	16,762	18,874	19,708	0	18,698	94.9

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 Up to June, 2018	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 Up to June, 2019	Actual FY19 Up to June as % of Revised Budget FY19
Ministry of Science and Technology	444	436	445	0	444	480	491	0	486	99.0
Information and Communication Technology Division	194	189	209	0	194	213	287	0	254	88.4
Technical and Madrasah Education Division	4,284	4,430	4,423	0	4,284	4,894	4,834	0	4,479	92.7
Sub-total = Health	10,174	11,131	11,314	-15	10,174	12,242	12,249	0	10,602	86.6
Health Services Division	7,694	8,331	8,443	-18	7,694	9,118	9,003	0	7,945	88.3
Medical Education and Family Welfare Division	2,480	2,799	2,871	2	2,480	3,124	3,246	0	2,656	81.8
Sub-total = SSW	14,974	19,787	17,818	1,411	14,974	21,582	21,533	0	13,315	61.8
Ministry of Social Welfare	4,565	4,625	4,625	-1	4,565	5,339	5,338	0	5,251	98.4
Ministry of Women and Children Affairs	2,241	2,273	2,408	0	2,241	2,980	2,948	0	1,311	44.5
Ministry of Food	1,450	3,457	1,599	1,412	1,450	3,391	3,386	0	71	2.1
Ministry of Disaster Management and Relief	3,555	5,866	5,612	0	3,555	6,162	6,238	0	3,414	54.7
Ministry of Liberation Affairs	3,163	3,566	3,574	0	3,163	3,711	3,623	0	3,269	90.2
Sub-total = HCS	1,233	1,164	1,272	-4	1,233	1,443	1,798	0	1,867	103.8
Ministry of Housing and Public Works	1,233	1,164	1,272	-4	1,233	1,443	1,798	0	1,867	103.8
Sub-total = RCRA	1,943	2,116	2,101	-30	1,943	2,373	2,531	0	2,607	103.0
Ministry of Information	631	621	629	-5	631	643	678	0	617	90.9
Ministry of Cultural Affairs	276	220	283	-1	276	290	324	0	310	95.5
Ministry of Religious Affairs	218	216	225	-23	218	247	330	0	535	162.2
Ministry of Youth and Sports	818	1,059	965	-1	818	1,193	1,199	0	1,145	95.6
Sub-total = FE	1,148	163	158	0	1,148	208	117	0	10,667	9,122.9
Energy and Mineral Resources Division	151	114	95	0	151	165	81	0	2,571	3,183.0
Power Division	997	49	63	0	997	43	36	0	8,096	22,392.0
Sub-total = Agr	11,559	15,403	12,591	-13	11,559	16,313	15,484	1	14,564	94.1
Ministry of Agriculture/3	7,785	11,707	8,728	-3	7,785	11,951	10,882	0	10,394	95.5
Ministry of Fisheries and Livestock	900	914	937	-2	900	984	1,006	0	941	93.6
Ministry of Environment and Forest	508	535	548	-1	508	789	820	1	555	67.7
Ministry of Land	1,000	995	1,007	-6	1,000	1,101	1,115	0	1,020	91.5
Ministry of Water Resources	1,366	1,252	1,371	0	1,366	1,487	1,661	0	1,653	99.5

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 Up to June, 2018	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 Up to June, 2019	Actual FY19 Up to June as % of Revised Budget FY19
Sub-total = IES	1,092	999	1,204	-28	1,092	1,084	1,191	0	1,111	93.3
Ministry of Commerce	158	174	182	-6	158	209	210	0	182	86.4
Ministry of Labour and Employment	82	94	92	-1	82	111	108	0	106	98.5
Ministry of Industries	474	304	498	-4	474	293	385	0	378	98.2
Ministry of Expatriates' Welfare and Overseas Employment	231	274	271	-18	231	287	295	0	257	87.4
Ministry of Textiles and Jute	146	152	161	1	146	185	193	0	187	97.0
Sub-total = TC	7,755	7,586	8,213	-60	7,755	8,632	8,742	-371	6,605	75.6
Road Transport and Highways Division	3,416	2,876	3,562	-51	3,416	3,563	3,683	-378	4,119	111.8
Ministry of Railways	2,705	3,012	3,062	0	2,705	3,387	3,383	0	543	16.0
Ministry of Shipping	543	547	552	-3	543	632	630	0	619	98.3
Ministry of Civil Aviation and Tourism	47	43	43	0	47	47	50	0	47	95.2
Posts and Telecommunications Division	1,023	1,081	967	-5	1,023	1,002	994	7	1,227	123.5
Bridges Division	22	26	26	0	22	2	2	0	50	2,724.2
Sub-total = Interest	41,766	41,462	37,920	3,030	41,766	51,340	48,745	254	46,147	94.7
Domestic	38,160	39,516	35,404	3,030	38,160	48,377	45,278	254	42,701	94.3
Foreign	3,605	1,946	2,516	0	3,605	2,963	3,467	0	3,446	99.4
Total Operating Revenue Expenditure	191,485	234,018	210,577	-584	191,485	282,414	266,727	-117	226,788	85.0

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY18	Revised Budget FY18	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 Upto June	Actual FY18 (upto June) as % of Revised Budget FY18	Actual FY19 (upto June) as % of Revised Budget FY19
Pay and Allowances	54,308	53,210	47,847	58,524	57,994	53,447	89.9	92.2
Pay of Officers	7,327	7,245	6,763	7,679	7,659	7,282	93.3	95.1
Pay of Establishment	21,740	20,926	18,796	23,046	22,751	21,356	89.8	93.9
Allowances	25,240	25,039	22,288	27,799	27,584	24,810	89.0	89.9
Goods and Services	23,843	26,586	23,479	29,994	31,632	28,330	88.3	89.6
Supplies and Services	17,401	18,826	15,993	21,443	22,569	18,979	85.0	84.1
Repairs Maintenance and Rehabilitation	6,442	7,760	7,487	8,551	9,063	9,351	96.5	103.2
Interest Payments	41,457	37,920	41,766	51,338	48,742	46,147	110.1	94.7
Domestic	39,511	35,404	38,160	48,375	45,275	42,701	107.8	94.3

Description	Budget FY18	Revised Budget FY18	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 Upto June	Actual FY18 (upto June) as % of Revised Budget FY18	Actual FY19 (upto June) as % of Revised Budget FY19
Foreign	1,946	2,516	3,605	2,963	3,467	3,446	143.3	99.4
Subsidies and Incentives and Current Transfers	86,207	75,582	65,613	107,003	107,241	78,710	86.8	73.4
Subsidies and Incentives	19,454	17,329	10,812	33,205	30,903	22,654	62.4	73.3
Grants in Aid	41,017	41,799	36,535	45,173	47,205	39,837	87.4	84.4
Pensions and Gratuities	22,940	13,686	14,709	26,047	26,527	15,039	107.5	56.7
Others	2,796	2,767	3,557	2,578	2,607	1,180	128.5	45.3
Block Allocations	3,328	530	175	4,808	2,138	0	32.9	0.0
Unexpected	2,000	176	8	2,003	276	0	4.6	0.0
Others	1,328	354	166	2,805	1,863	0	47.1	0.0
Total - Operating Recurrent Expenditure (A)	209,142	193,827	178,879	251,667	247,746	206,635	92.3	83.4
Acquisition of Assets and Works (B)	12,926	14,684	12,364	14,785	16,985	19,993	84.2	117.7
Acquisition of Assets	12,128	13,468	11,147	13,786	15,269	18,586	82.8	121.7
Acquisition of Land	798	1,216	1,218	999	1,716	1,407	100.2	82.0
Total - Augmented Operating Recurrent Expenditure (A+B):	222,068	208,511	191,244	266,451	264,732	226,627	91.7	85.6
Investments in Shares and Equities (C)	11,945	2,066	225	15,963	1,994	130	10.9	6.5
Share Capital	11,945	2,066	225	15,963	1,994	130	10.9	6.5
Total - Operating Capital Expenditure (B+C)	24,871	16,750	12,590	30,748	18,979	20,123	75.2	106.0
Total - Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	234,013	210,578	191,469	282,415	266,726	226,758	90.9	85.0

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2017-18				Fiscal Year 2018-19				Actual FY18 (up to June) as % of Revised Budget FY18	Actual FY19 (up to June) as % of Revised Budget FY19
	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 (Up to June)	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (up to June)		
Sub-total = GPS	8,345.4	10,145.4	215.2	6,498.5	10,951.9	10,811.9	0.0	7,328.2	64.05	67.78
Parliament	16.4	16.4	0.0	0.0	34.1	0.7	0.0	0.0	0.00	0.00
Prime Minister's Office	970.2	4,213.6	75.9	3,766.0	2,313.5	2,197.3	0.0	2,004.3	89.38	91.22
Cabinet Division	36.6	17.7	0.0	3.6	72.8	75.9	0.0	14.7	20.13	19.33
Election Commission	761.9	605.1	0.0	125.1	210.0	2,020.2	0.0	1,585.4	20.68	78.48
Ministry of Public Administration	225.0	168.5	0.0	148.9	287.0	251.6	0.0	182.0	88.36	72.33
Public Service Commission	27.5	27.5	0.0	17.7	30.3	63.6	0.0	21.7	64.19	34.06
Finance Division	1,697.8	1,664.8	74.5	679.1	3,446.4	2,889.9	0.0	1,442.4	40.79	49.91
Internal Resources Division (IRD)	340.1	253.0	0.0	12.0	389.4	288.4	0.0	117.9	4.75	40.87

Ministry/Divisions	Fiscal Year 2017-18				Fiscal Year 2018-19				Actual FY18 (up to June) as % of Revised Budget FY18	Actual FY19 (up to June) as % Revised Budget FY19
	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 (Up to June)	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (up to June)		
Financial Institutions Division	2,429.4	1,985.6	65.4	1,203.3	2,183.1	1,828.5	0.0	1,415.1	60.60	77.39
Economic Relations Division	36.7	40.3	-0.6	29.3	34.9	37.0	0.0	6.2	72.86	16.80
Planning Division/2	1,261.9	644.7	0.0	118.3	1,306.3	436.2	0.0	147.1	18.35	33.73
Implementation Monitoring and Evaluation Division	49.3	60.2	0.0	23.1	98.0	104.5	0.0	31.5	38.38	30.13
Statistics and Informatics Division	352.7	403.4	0.0	346.1	417.0	551.8	0.0	298.1	85.81	54.03
Ministry of Foreign Affairs	139.8	44.7	0.0	26.0	129.2	66.3	0.0	61.8	58.22	93.18
Sub-total = LGRD	23,789.9	25,479.7	0.1	17,481.2	28,152.3	29,521.4	0.0	20,470.6	68.61	69.34
Local Government Division	21,526.2	22,849.9	0.1	15,031.3	25,468.2	26,758.5	0.0	17,917.6	65.78	66.96
Rural Development and Co-operatives Division	1,414.4	1,715.3	0.0	1,693.0	1,695.1	1,745.3	0.0	1,677.2	98.70	96.10
Ministry of Chittagong Hill Tracts Affairs	849.3	914.5	0.0	757.0	989.0	1,017.7	0.0	875.8	82.78	86.06
Sub-total = Defence	679.9	930.0	-16.6	42.1	1,152.5	1,327.3	0.0	38.1	4.53	2.87
Ministry of Defence - Defence Services	679.9	930.0	-16.6	42.1	1,152.5	1,327.3	0.0	38.1	4.53	2.87
Sub-total=POS	2,564.2	2,493.1	0.0	2,261.2	3,018.3	4,080.1	0.0	3,837.9	90.70	94.06
Law and Justice Division	504.5	504.0	0.0	424.8	480.7	472.2	0.0	322.4	84.28	68.28
Public Security Division	1,044.8	1,072.4	0.0	1,026.4	1,257.6	1,578.5	0.0	1,527.5	95.72	96.77
Legislative and Parliamentary Affairs Division	0.1	0.0	0.0	0.0	0.1	0.3	0.0	0.2	#DIV/0!	55.47
Anti Corruption Commission	20.4	11.4	0.0	7.2	28.6	22.8	0.0	18.1	63.19	79.36
Security Services Division	994.4	905.4	0.0	802.8	1,251.3	2,006.3	0.0	1,969.7	88.68	98.18
Sub-total = Edu	30,154.7	25,000.6	14.9	14,089.0	29,321.1	26,860.6	0.0	16,366.4	56.35	60.93
Ministry of Primary and Mass Education	8,751.9	7,411.0	-199.0	6,544.6	8,312.0	6,427.4	0.0	6,093.3	88.31	94.80
Secondary and Higher Education Division	6,177.4	4,355.3	63.8	3,382.6	6,014.2	6,159.4	0.0	5,554.8	77.67	90.18
Ministry of Science and Technology	10,602.1	9,246.7	0.0	2,246.6	11,720.4	11,900.4	0.0	3,398.0	24.30	28.55
Information and Communication Technology Division	3,784.5	3,269.9	150.1	1,414.3	2,468.2	1,450.2	0.0	655.4	43.25	45.19
Technical and Madrasah Education Division	838.9	717.7	0.0	500.9	806.4	923.2	0.0	664.9	69.79	72.02
Sub-total = Health	9,520.3	8,699.6	-440.3	6,664.5	11,140.6	10,090.7	0.0	7,678.7	76.61	76.10
Health Services Division	7,850.6	6,936.6	-440.4	5,341.8	9,040.6	8,266.1	0.0	6,486.6	77.01	78.47
Medical Education and Family Welfare Division	1,669.7	1,763.0	0.0	1,322.6	2,100.0	1,824.6	0.0	1,192.1	75.02	65.33
Sub-total = SSW	4,340.2	4,078.1	-6.8	3,117.2	5,572.5	5,103.5	0.0	3,842.5	76.44	75.29
Ministry of Social Welfare	207.6	192.0	0.0	182.2	254.0	245.1	0.0	214.5	94.94	87.51
Ministry of Women and Children Affairs	302.1	224.3	0.0	191.5	509.0	509.6	0.0	377.8	85.40	74.13
Ministry of Food	424.2	317.3	1.9	297.8	763.7	645.1	0.0	618.1	93.86	95.82
Ministry of Disaster Management and Relief	2,986.3	3,069.6	-8.8	2,195.3	3,495.8	3,478.9	0.0	2,417.9	71.52	69.50
Ministry of Liberation Affairs	420.0	275.0	0.0	250.3	550.0	224.8	0.0	214.2	91.03	95.29
Sub-total = HCS	2,569.0	2,511.0	0.0	2,223.1	3,519.7	4,347.3	0.0	4,036.4	88.53	92.85
Ministry of Housing and Public Works	2,569.0	2,511.0	0.0	2,223.1	3,519.7	4,347.3	0.0	4,036.4	88.53	92.85
Sub-total = RCRA	1,491.8	1,310.7	-9.8	1,142.3	1,968.1	2,036.4	0.0	1,728.1	87.15	84.86

Ministry/Divisions	Fiscal Year 2017-18				Fiscal Year 2018-19				Actual FY18 (up to June) as % of Revised Budget FY18	Actual FY19 (up to June) as % Revised Budget FY19
	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 (Up to June)	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (up to June)		
Ministry of Information	525.2	221.7	-9.8	159.5	522.1	250.4	0.0	177.5	71.95	70.87
Ministry of Cultural Affairs	196.3	113.2	0.0	108.4	220.0	301.3	0.0	294.7	95.72	97.79
Ministry of Religious Affairs	442.9	750.0	0.0	659.0	921.4	1,164.7	0.0	946.7	87.87	81.28
Ministry of Youth and Sports	327.3	225.9	0.0	215.5	304.6	319.9	0.0	309.3	95.40	96.68
Sub-total = FE	20,956.6	24,103.9	14,818.5	27,413.6	24,712.6	26,385.5	0.0	14,018.2	113.73	53.13
Energy and Mineral Resources Division	2,111.3	1,346.5	-7.0	861.8	1,819.9	2,209.1	0.0	734.5	64.01	33.25
Power Division	18,845.3	22,757.4	14,825.5	26,551.8	22,892.7	24,176.4	0.0	13,283.7	116.67	54.94
Sub-total = Agr	9,026.0	8,443.7	799.4	7,566.9	9,947.8	9,870.9	0.1	7,601.8	89.62	77.01
Ministry of Agriculture/3	1,893.3	1,586.9	0.0	1,452.7	1,959.2	1,905.8	0.0	1,708.3	91.54	89.64
Ministry of Fisheries and Livestock	1,014.8	824.3	0.0	614.3	883.7	776.1	0.0	542.7	74.53	69.93
Ministry of Environment and Forest	584.6	343.3	-1.1	209.9	481.4	520.1	0.1	172.7	61.12	33.21
Ministry of Land	858.6	938.2	0.0	630.2	1,017.6	650.6	0.0	368.8	67.16	56.68
Ministry of Water Resources	4,674.7	4,751.0	800.5	4,659.8	5,606.0	6,018.3	0.0	4,809.3	98.08	79.91
Sub-total = IES	3,081.8	1,752.9	3.2	1,334.3	2,380.6	2,568.7	0.1	1,973.9	76.12	76.84
Ministry of Commerce	438.0	130.2	0.0	2.9	346.8	275.4	0.1	128.1	2.21	46.50
Ministry of Labour and Employment	168.3	100.0	0.0	64.1	115.7	163.2	0.0	97.3	64.16	59.65
Ministry of Industries	1,520.2	854.4	3.2	831.4	1,058.6	1,087.3	0.0	1,025.7	97.32	94.33
Ministry of Expatriates' Welfare and Overseas Employment	412.4	256.3	0.0	167.1	307.5	300.9	0.0	214.7	65.21	71.35
Ministry of Textiles and Jute	543.0	412.0	0.0	268.7	552.0	742.0	0.0	508.2	65.22	68.49
Sub-total = GPS	42,494.4	38,742.6	5,136.2	32,320.0	47,830.5	40,445.2	4,313.2	28,049.8	83.42	69.35
Road Transport and Highways Division	16,820.3	17,317.1	4,435.5	15,882.5	20,817.4	19,802.6	4,313.2	18,153.6	91.72	91.67
Ministry of Railways	13,001.1	10,817.0	0.0	9,700.8	11,154.7	7,847.5	0.0	198.3	89.68	2.53
Ministry of Shipping	2,185.0	2,353.4	644.4	2,438.9	2,904.6	3,584.7	0.0	2,940.6	103.63	82.03
Ministry of Civil Aviation and Tourism	643.6	611.7	51.7	316.9	1,461.0	1,021.0	0.0	842.7	51.80	82.53
Posts and Telecommunications Division	1,440.9	779.4	4.5	760.7	2,380.6	1,845.6	0.0	1,007.9	97.60	54.61
Bridges Division	8,403.5	6,864.1	0.0	3,220.2	9,112.2	6,343.8	0.0	4,906.7	46.91	77.35
Total Development Revenue Expenditure	159,014.0	153,691.3	20,513.9	122,153.9	179,668.4	173,449.5	4,313.4	116,970.7	79.48	67.44

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY17	Fiscal Year 2017-18				Fiscal Year 2018-19			
		Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 (upto June)	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (upto June)
Tax Revenue (a+b)	173,474.8	256,449.3	232,202.0	6.7	194,325.2	305,927.0	289,598.6	8.7	226,063.8
a. NBR	167,249.7	248,190.0	224,999.5	7.0	187,103.3	296,200.0	280,000.0	8.7	218,700.5
a.1 Income	52,032.0	85,176.3	77,735.3	4.5	59,031.4	100,718.6	95,167.4	8.6	67,354.2
a.2 VAT	61,631.3	91,169.4	82,712.5	2.6	68,221.3	110,554.1	104,796.6	0.1	85,125.1
a.3 Import	30,951.7	38,401.6	34,766.4	0.0	36,508.9	48,766.2	45,218.8	0.0	38,345.3

		Fiscal Year 2017-18				Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 (upto June)	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (upto June)
a.4 Export	19,438.3	30,108.8	26,538.2	0.0	19,985.5	32,552.6	31,393.3	0.0	24,273.0
a.4 Excise	21.6	44.1	40.2	0.0	30.6	36.0	46.0	0.0	114.6
a.5 Sup	1,790.9	1,599.2	1,663.9	0.0	2,116.5	2,090.1	1,976.3	0.0	2,338.4
a.6 Other Taxes	1,383.9	1,690.7	1,543.0	-0.1	1,209.1	1,482.4	1,401.6	0.0	1,149.8
b. Non-NBR	6,225.1	8,259.3	7,202.5	-0.2	7,221.9	9,727.0	9,598.6	0.0	7,363.3
b.1 Narcotics & Liquor	68.4	92.1	85.0	0.0	78.0	102.3	98.0	0.0	76.1
b.2 Vehicles	1,401.8	1,700.0	1,550.0	0.0	1,480.1	1,428.7	1,429.0	0.0	1,677.4
b.3 Land Revenue	852.8	650.0	1,220.0	-0.2	1,383.9	1,400.0	1,402.0	0.0	667.8
b.4 Stamp Duty	3,552.0	5,466.2	3,944.0	0.0	3,669.0	6,303.0	6,179.0	0.0	4,219.7
b.5 Surcharge	350.0	350.9	403.5	0.0	611.0	493.1	490.6	0.0	722.4
c. Non-tax Revenue	23,142.3	31,537.9	27,252.3	1.7	22,229.2	33,353.6	27,013.0	0.9	25,991.8
c.1 Dividend and Profit	3,231.7	5,397.9	2,971.8	0.0	1,944.9	3,404.8	2,242.5	0.0	2,653.9
c.2 Interest	2,211.0	1,936.7	1,936.7	0.0	1,991.2	5,462.2	5,140.4	0.0	1,513.0
c.3 Administrative Fees and Charges	2,400.3	3,331.3	3,412.1	0.0	2,568.5	3,894.7	4,367.7	0.0	2,795.1
c.4 Fines, Penalties and Forfeiture	606.9	600.3	643.9	0.0	601.3	602.1	555.8	0.1	688.9
c.5 Receipts for Services Rendered	3,835.8	5,810.0	5,094.3	0.0	3,546.9	6,652.7	6,033.7	0.0	3,960.3
c.6 Rents, Leases and Recoveries	367.7	686.8	700.5	0.1	460.3	631.0	487.3	0.0	572.0
c.7 Tolls and Levies	544.0	664.2	605.2	1.5	612.5	657.8	657.9	0.0	735.0
c.8 Non-Commercial Sales	1,311.4	2,699.1	2,521.5	0.0	1,743.6	2,331.1	1,829.9	0.7	903.1
c.9 Other Non-Tax Revenue and Receipts	8,387.0	10,340.7	9,316.2	0.1	8,059.5	9,479.9	5,368.0	0.1	11,912.4
c. 10 Capital Revenue	246.5	70.9	50.1	0.0	700.4	237.2	329.8	0.0	258.0
Total Revenue (a+b+c)	196,617.1	287,987.2	259,454.3	8.5	216,554.4	339,280.7	316,611.5	9.6	252,055.6
d. Tax-GDP Ratio (base 2005-06)	8.78	11.40	10.32	0.00	8.63	13.59	11.35	0.00	8.86
e. Revenue-GDP ratio (base 2005-06)	9.95	12.80	11.53	0.00	9.62	15.08	12.41	0.00	9.88

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY19/Revised Budget FY18)*100	(Revised Budget FY19/Actual FY18)*100	(Revised Budget FY19/Budget FY19)*100	Share in Total Revenue Actual FY19	(Actual FY19 upto June/Actual FY18 upto June)*100	(Actual FY19 up to June/ Revised Budget FY19)*100
Tax Revenue (a+b)	124.7	149.0	94.7	89.7	116.3	78.1
a. NBR	124.4	149.6	94.5	86.8	116.9	78.1
a.1 Income	122.4	161.2	94.5	26.7	114.1	70.8
a.2 VAT	126.7	153.6	94.8	33.8	124.8	81.2
a.3 Import	130.1	123.9	92.7	15.2	105.0	84.8
a.4 Export	118.3	157.1	96.4	9.6	121.5	77.3
a.4 Excise	114.4	150.5	127.9	0.0	374.5	248.8

	(Revised Budget FY19/Revised Budget FY18)*100	(Revised Budget FY19/Actual FY18)*100	(Revised Budget FY19/Budget FY19)*100	Share in Total Revenue Actual FY19	(Actual FY19 upto June/Actual FY18 upto June)*100	(Actual FY19 up to June/ Revised Budget FY19)*100
a.5 Sup	118.8	93.4	94.6	0.9	110.5	118.3
a.6 Other Taxes	90.8	115.9	94.6	0.5	95.1	82.0
b. Non-NBR	133.3	132.9	98.7	2.9	102.0	76.7
b.1 Narcotics & Liquor	115.3	125.7	95.8	0.0	97.6	77.7
b.2 Vehicles	92.2	96.6	100.0	0.7	113.3	117.4
b.3 Land Revenue	114.9	101.3	100.1	0.3	48.3	47.6
b.4 Stamp Duty	156.7	168.4	98.0	1.7	115.0	68.3
b.5 Surcharge	121.6	80.3	99.5	0.3		
c. Non-tax Revenue	99.1	121.5	81.0	10.3	116.9	96.2
c.1 Dividend and Profit	75.5	115.3	65.9	1.1	136.5	118.3
c.2 Interest	265.4	258.1	94.1	0.6	76.0	29.4
c.3 Administrative Fees and Charges	128.0	170.0	112.1	1.1	108.8	64.0
c.4 Fines, Penalties and Forfeiture	86.3	92.4	92.3	0.3	114.6	123.9
c.5 Receipts for Services Rendered	118.4	170.1	90.7	1.6	111.7	65.6
c.6 Rents, Leases and Recoveries	69.6	105.9	77.2	0.2	124.3	117.4
c.7 Tolls and Levies	108.7	107.4	100.0	0.3	120.0	111.7
c.8 Non-Commercial Sales	72.6	104.9	78.5	0.4	51.8	49.4
c.9 Other Non-Tax Revenue and Receipts	57.6	66.6	56.6	4.7	147.8	221.9
c. 10 Capital Revenue	658.0	47.1	139.0	0.1	36.8	78.2
Total Revenue (a+b+c)	122.0	146.2	93.3	100.0	116.4	79.6

Notes:

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

For Suggestions:

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

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

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