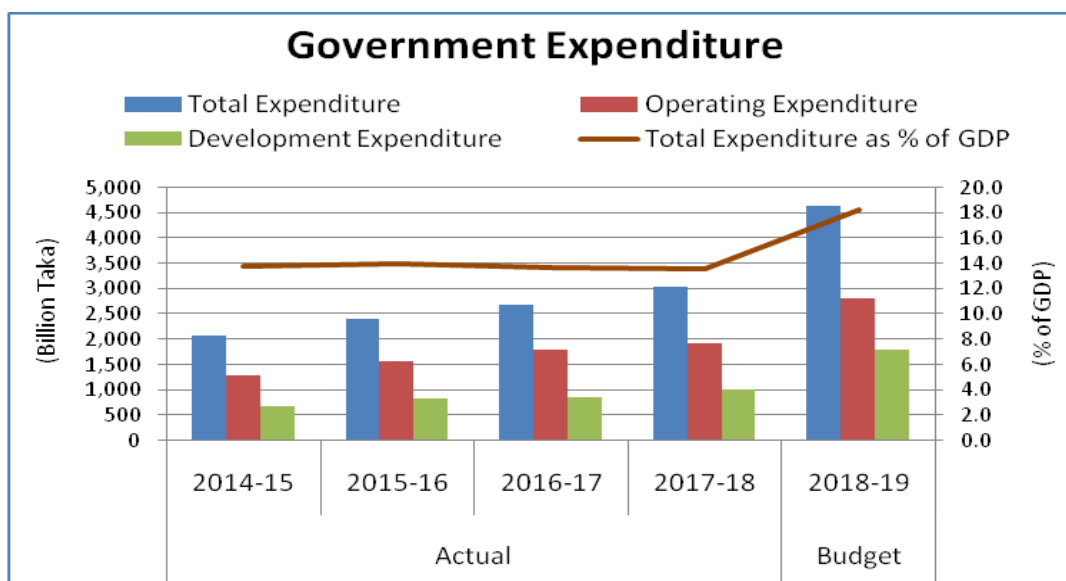




# Monthly Report on Fiscal Position

August 2018  
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, Non-Development Expenditure and Development Expenditure. Total actual non-development spending up to August, 2018 in the current fiscal year (FY 19) is 9.9 percent of the non-development budget estimates. Actual development expenditure during the same period is 2.51 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 August 2018, 11.7 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (74.0 Percent). Total NBR tax collection is 10.0 percent of the annual target. Regarding NTR (Non Tax Revenue), 27.4 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 August 2018, in current fiscal, overall balance (excluding grants) is -0.04 percent of the estimated GDP.*

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

## 1.0 NON-DEVELOPMENT OPERATING EXPENDITURE

### 1.1 NON-DEVELOPMENT EXPENDITURE: GENERAL CLASSIFICATION

#### 1.1.1 Sector-wise Allocation & Growth

Allocations for non-development expenditure against different ministries/divisions are grouped into 14 sectors. Sector-wise utilization pattern along with progress so far made has been presented in table 1.

**Table 1: 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 August)	Actual (up to August) as % of Budget FY19
GPS	49,647	31,587	21,254	11.0	67.3	72,559	146.1	229.7	341.4	3,466	4.8
LGRD	3,910	4,499	4,094	2.1	91.0	4,515	115.5	100.4	110.3	386	8.6
Defense	25,076	25,486	26,047	13.4	102.2	27,932	111.4	109.6	107.2	2,781	10.0
POS	20,286	21,488	19,847	10.2	92.4	23,575	116.2	109.7	118.8	3,050	12.9
Edu	35,290	34,927	33,491	17.3	95.9	38,615	109.4	110.6	115.3	7,065	18.3
Health	11,131	11,314	10,188	5.3	90.0	12,242	110.0	108.2	120.2	1,361	11.1
SSW	19,787	17,818	13,556	7.0	76.1	21,582	109.1	121.1	159.2	996	4.6
Housing	1,164	1,272	1,237	0.6	97.2	1,443	124.0	113.4	116.7	115	8.0
RCRA	2,116	2,101	3,348	1.7	159.4	2,373	112.1	112.9	70.9	228	9.6
F&E	163	158	1,148	0.6	727.8	208	127.5	131.7	18.1	33	15.9
Agri	15,403	12,591	11,571	6.0	91.9	16,313	105.9	129.6	141.0	890	5.5
IES	999	1,204	1,119	0.6	93.0	1,084	108.6	90.1	96.9	153	14.1
Trans	7,586	8,213	7,815	4.0	95.2	8,632	113.8	105.1	110.5	715	8.3
Interest payment	41,462	37,920	39,068	20.2	103.0	51,340	123.8	135.4	131.4	6,716	13.1
<b>Total</b>	<b>234,018</b>	<b>210,577</b>	<b>193,783</b>	<b>100</b>	<b>92.0</b>	<b>282,414</b>	<b>120.7</b>	<b>134.1</b>	<b>145.7</b>	<b>27,954</b>	<b>9.9</b>

Some of the noteworthy features are:

- For FY19, budget allocation was raised by 34.1 percent over the FY18 revised estimates and 20.7 percent over the original budget;
- Up to August 2018, apart from interest payment spending in Education, Fuel and Energy (F&E), Industries and Economic Services (IES), Public Order and Safety (POS) and Defence were on the higher side. Lower utilization rate in some sectors like Social Security and Welfare (SSW), General Public Services (GPS) and Agriculture contributed to a less-than-average performance in total non-development spending;
- As a whole, non-development spending up to August 2018 amounts to 9.9 percent of the total non-development 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 non-development 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	34.7	32.3	4.6	6.0	20.2	2.3
Sector Share in Budget FY19	43.9	27.8	3.1	5.8	18.2	1.2
Sector share in Actual expenditure FY19 (Up to August)	33.3	35.5	2.7	3.2	24.0	1.4

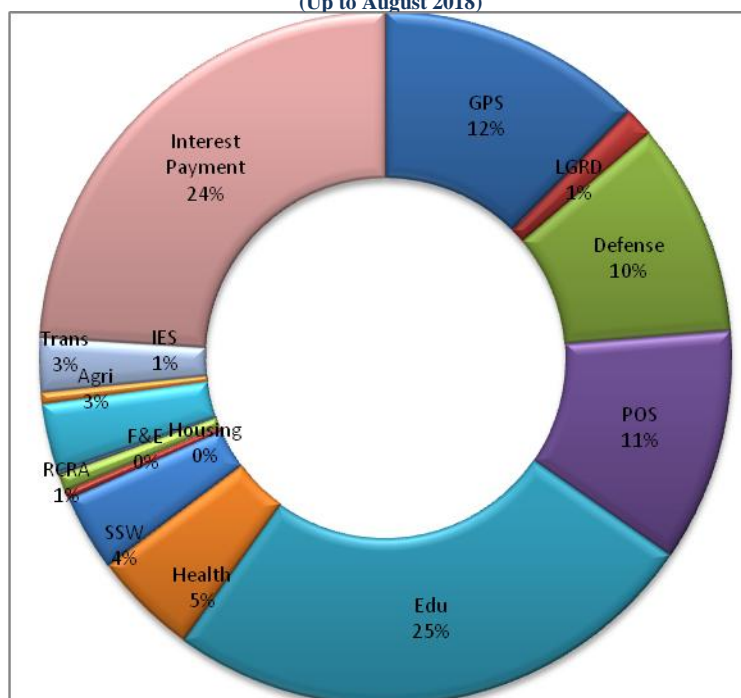
**Note:**

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 August 2018, among all categories expenditure on social infrastructure sector was the highest.

### 1.1.3 Sectors' Share in Resource Utilization

**Figure 1: Sector Share in Resource Utilization in FY19**  
(Up to August 2018)



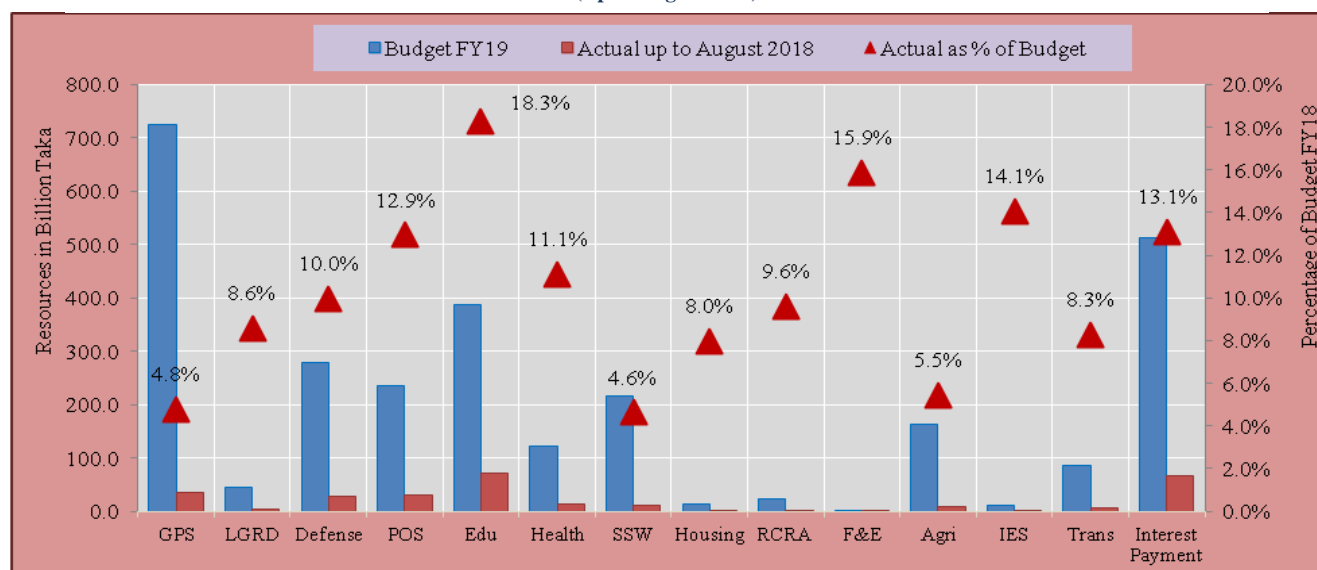
Total non-development spending up to August, 2018 in the current fiscal year (FY19) is 9.9 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to education (25 percent) followed by interest payment ( 24 percent), General Public Service (12 percent) and public order and safety (11 percent).

### 1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of non-development spending up to August, 2018 is shown in **Figure 2**.

**Figure 2: Non-Development Expenditure**  
(Up to August 2018)



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, education (18.3%), Fuel & Energy (15.9%), Industrial and Economic Services (14.1%), Public Order and Safety (12.9%) sectors have shown better performance apart from interest payment. A table containing detailed data is annexed as **Appendix 1**.

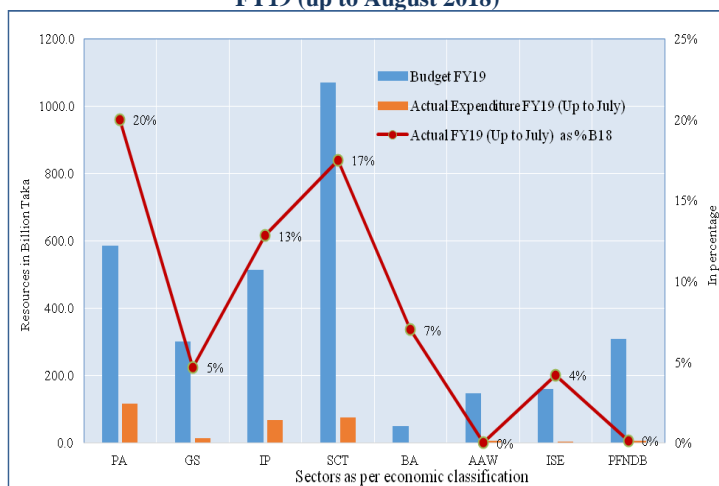
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY19), actual spending (non-development) up to August 2018 is 9.9 percent of the budget estimate, which was 11.95 percent of the budget in the the previous fiscal year. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

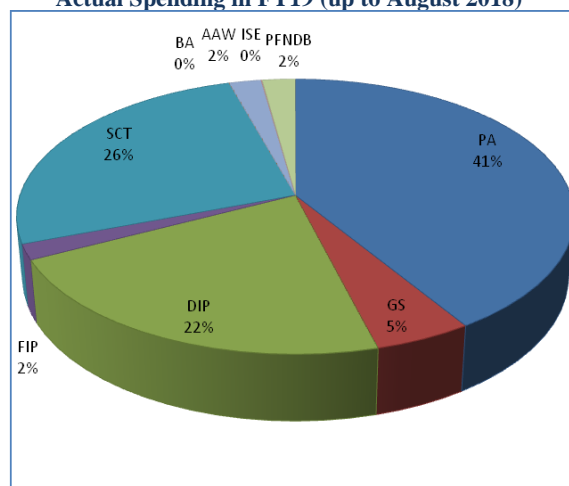
## 1.2 NON-DEVELOPMENT EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, non-development 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 Non-Development Budget (PFNDB). Status of actual spending up to August 2018 as per economic classification is shown in **figure 3** and **4**. Detailed structure & pattern of Non-development expenditure under this classification is included in the Appendix (**Appendix 3**).

**Figure 3: Actual Expenditure according to Economic classification FY19 (up to August 2018)**



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



Up to August 2018, utilization rate of total non-development expenditure is 9.9 percent. For some categories, like pay and allowances (20.0%), subsidies and current transfer (17%) and interest payments (7.9%) 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 August 2018, actual expenditure is 2.51 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 5.2 percent of the budget;
- During this period, Fuel & Energy (5.44 percent) sector made the highest utilization of allocated resources followed by Transport and Communication (3.31 percent) and Education (2.57 percent).
- Some of the sectors with large allocation like LGRD, Health 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.

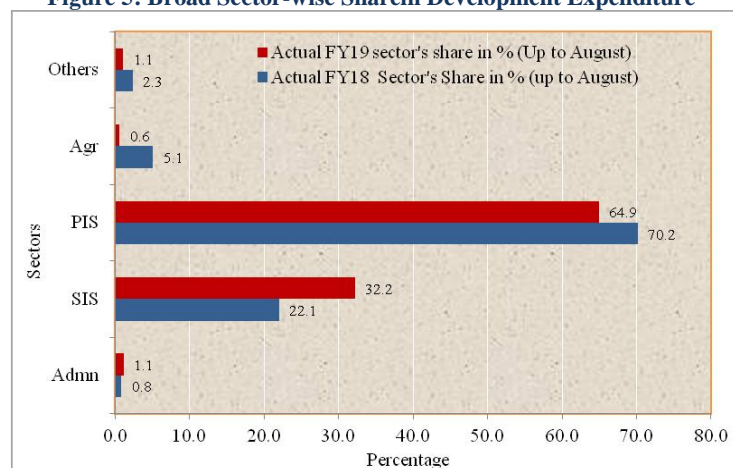


**Table 3: Allocation & Utilization Pattern of Development Expenditure**

Sectors	Year: 2017-18						Fiscal Year 2018-19					
	Budget FY18	Revised FY18	Actual FY18	Actual FY18 (Up to August)	Sector's Share in Actual (up to August (%))	Actual FY18 as % of Revised Budget FY18	Budget FY19	Actual FY19 (up to August)	Budget FY19 as % of Revised Budget FY19	Budget FY19 as % of Actual FY18	Actual FY19 (Upto August) as % of Budget FY19	Actual FY19 sector's share in % (Up to August)
GPS	8,345	10,145	6,283	38	0.46	61.93	10,952	26	107.95	174.30	0.24	0.59
LGRD	23,790	25,480	17,481	872	10.55	68.61	28,152	438	110.49	161.04	1.55	9.70
Defence	680	930	59	1	0.02	6.31	1,152	0	123.92	1963.90	0.00	0.00
POS	2,564	2,493	2,261	31	0.38	90.70	3,018	25	121.07	133.48	0.83	0.55
Edu	30,155	25,001	14,076	606	7.33	56.30	29,321	755	117.28	208.30	2.57	16.73
Health	9,520	8,700	7,105	232	2.81	81.67	11,141	145	128.06	156.81	1.31	3.23
SSW	4,340	4,078	3,121	35	0.43	76.53	5,572	84	136.65	178.56	1.51	1.86
HCS	2,569	2,511	2,231	80	0.96	88.84	3,520	31	140.17	157.78	0.89	0.69
RCRA	1,492	1,311	1,152	128	1.54	87.91	1,968	31	150.15	170.81	1.60	0.70
FE	20,957	24,104	12,595	2,103	25.43	52.25	24,713	1,345	102.53	196.21	5.44	29.83
AFL	9,026	8,444	7,568	418	5.05	89.63	9,948	28	117.81	131.45	0.28	0.62
IES	3,082	1,753	1,331	27	0.33	75.94	2,381	17	135.81	178.84	0.73	0.39
TC	42,494	38,743	27,184	3,699	44.72	70.17	47,830	1,584	123.46	175.95	3.31	35.12
<b>Total</b>	<b>159,014</b>	<b>153,691</b>	<b>102,447</b>	<b>8,271</b>	<b>100.00</b>	<b>66.66</b>	<b>179,668</b>	<b>4,511</b>	<b>116.90</b>	<b>175.38</b>	<b>2.51</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 August, 2018 is presented in Figure 5.

- From the graph it appears that up to August 2018, the maximum share of spending went to physical infrastructure (64.9 percent) followed by administration (32.2 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 August, 2018:

**Table 4: Revenue Collection Position**

(In Crore Taka)

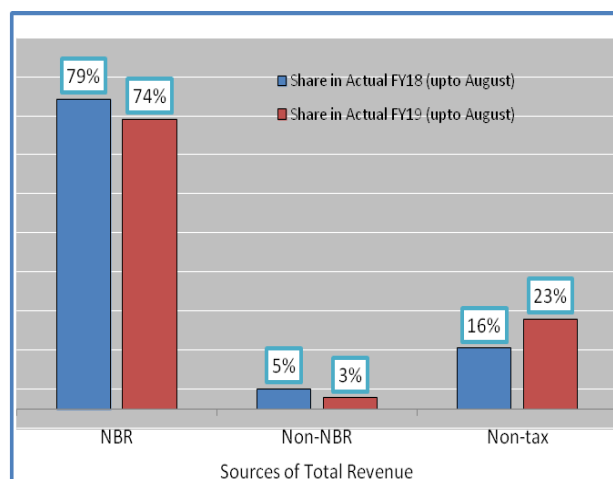
Sources of Revenue	Fiscal Year 2017-18					Fiscal Year 2018-19			
	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (August)	Actual FY18 (Up to August)	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)	Actual (up to August) as percentage of Budget FY19
<b>Tax Revenue (a+b)</b>	256,449	232,202	194,317	14,840	30,045	305,927	14,612	30,593	10.0
a. NBR	248,190	224,999	187,096	14,295	28,207	296,200	14,097	29,475	10.0
a.1 Income	85,176	77,735	59,027	3,648	7,573	100,719	3,533	8,349	8.3
a.2 VAT	91,169	82,712	68,219	5,725	11,151	110,554	5,797	12,029	10.9
a.3 Import	38,402	34,766	36,509	2,694	5,254	48,766	2,788	5,159	10.6
a.4 Export duty	30,109	26,538	19,985	2,052	3,886	32,553	1,824	3,635	11.2
a.5 Excise	44	40	31	3	7	36	4	9	25.6
a.6 Supplementary Duty	1,599	1,664	2,117	76	141	2,090	66	147	7.1
a.7 Other Taxes	1,691	1,543	1,209	96	194	1,482	85	147	9.9
<b>b. Non-NBR</b>	8,259	7,203	7,221	545	1,839	9,727	514	1,118	11.5
<b>c. Non-tax Revenue</b>	31,538	27,252	22,226	1,716	5,534	33,354	1,768	9,140	27.4
<b>Total Revenue (a + b + c)</b>	287,987	259,454	216,542	16,556	35,579	339,281	16,380	39,734	11.7
d. Tax-GDP Ratio (base 2005-06)	11.40	10.32	8.63	0.66	1.34	11.99	0.57	1.20	-
e. Revenue-GDP ratio (base 2005-06)	12.80	11.53	9.62	0.85	0.85	13.30	0.91	0.91	-

- **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 13.3 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 (74 percent up to August 2018-19).
- Growth rates of NBR & Non-NBR tax are 4.5 and -39.21 percent respectively. On the other hand, non-tax revenue collection grew by 65.1 percent compared to the corresponding period of the previous fiscal year (FY18).
- For tax and non-tax revenue, achievements as to annual target were 10.0 and 27.4 percent respectively

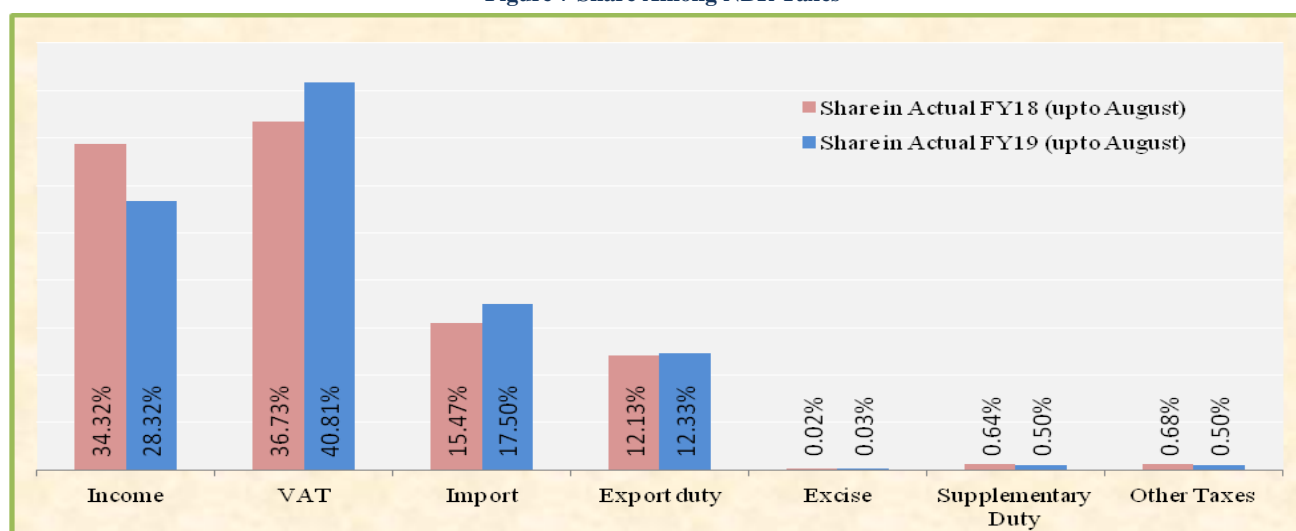
**Figure 6: Sources of Revenue Collection**



- Up to August 2018, total revenue collection for FY19 increased by 11.7 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 11.7 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 August 2018, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.18 percent was collected from VAT, 28.32 percent from income tax, 17.50 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 August	Accounts 2018-19 up to August
	Budget	Revised	Accounts August	Accounts 2017-18	Budget	Revised Budget	Accounts August		
<b>Revenues</b>	287,990	259,454	16,556	216,544	339,280	17822	15,828	35,579	33,011
Tax Revenue	256,448	232,202	14,840	194,318	305,928	3997	14,317	30,045	29,881
Non-Tax Revenue	31,542	27,252	1,716	22,226	33,352	13825	1,511	5,534	3,130
Foreign Grants	5,504	4,457	0	864	4,051	3612	0	2	1
<b>Revenue and Foreign Grants</b>	293,494	263,911	16,557	217,408	343,331	21434	15,828	35,581	33,012
<b>Non-Development Expenditure</b>	234,012	210,577	18,418	192,391	282,415	168240	18,135	26,369	27,862
Net Outlay for Food Account Operation	361	3,894	607	8,484	365	3301	1,529	695	1,628
Loans & Advances (Net)	6,879	3,335	170	1,240	2,124	914	106	-471	53
<b>Development Expenditure</b>	159,013	153,688	6,989	102,447	179,669	70060	4,418	8,271	4,447
Development Program financed from Revenue Budget	249	261	6	141	327	166	1	6	1
Non-ADP Project	3,512	3,140	0	1,355	4,365	2348	0	0	0
Annual Development Programme	153,331	148,381	6,984	100,050	173,000	67546	4,417	8,265	4,447
Non-ADP FFW and Transfer	1,921	1,906	0	902	1,978	0	0	0	0
<b>Total Expenditure</b>	400,266	371,495	26,184	304,562	464,574	242515	24,188	34,864	33,991
<b>Overall Balance (Including Grants)</b>	-106,772	-107,584	-9,627	-87,155	-121,243	-221081	-8,359	717	-979
<b>Overall Balance (Excluding Grants)</b>	-112,276	-112,040	-9,627	-88,018	-125,294	-224693	-8,359	715	-980
(In percent of GDP 2005-06 base) (Including grants)	-4.74	-4.78	-0.43	-3.87	-4.75	-8.67	-0.33	0.03	-0.04
(In percent of GDP 2005-06 base) (Excluding grants)	-4.99	-4.98	-0.43	-3.91	-4.91	-8.8	-0.33	0.03	-0.04

- In FY18, actual budget deficit (excluding grants) as percentage of GDP was 3.91 percent. Including grants it was 3.87 percent of GDP;
- Budget deficit (excluding grants) for FY19 is estimated to be 4.91 percent of GDP. Including grants the deficit is expected to be 4.75 percent of GDP;
- For FY19, actual overall balance up to August, 2018 (excluding grants) as percentage of GDP was -0.04 percent.

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

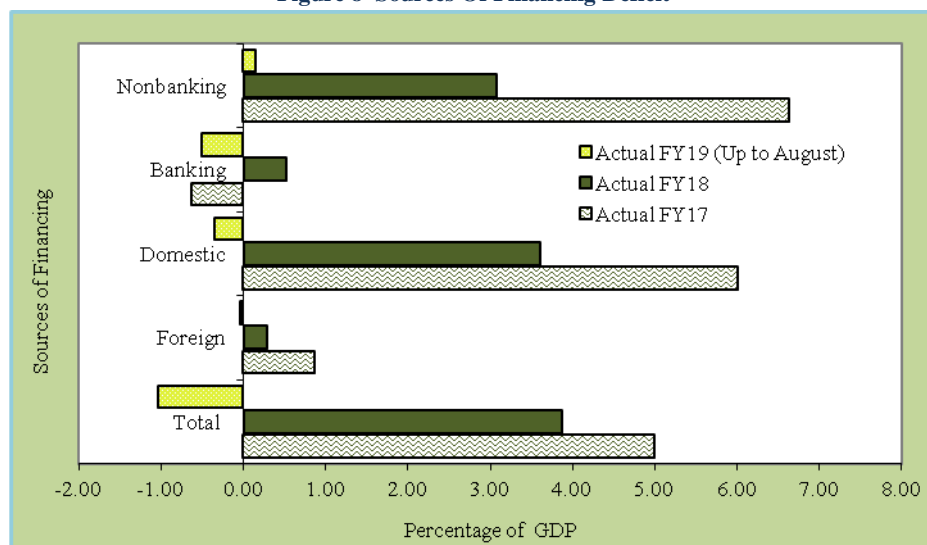
## 5.0 Financing

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 August	Accounts FY18	Budget	Revised Budget	Accounts August	Accounts FY18 up to August	Accounts FY19 up to August
<b>1.0 Foreign Borrowing-Net</b>	46,420	41,567	291	6,379	50,016	-5,722	-222	688	-839
<b>1.1 Foreign Borrowing</b>	55,313	51,040	652	13,891	60,585	4,764	273	1,933	1,033
<b>1.2 Amortization</b>	-8,893	-9,473	-361	-7,512	-10,569	-10,486	-494	-1,245	-1,872
<b>2.0 Domestic Borrowing</b>	60,351	66,017	4,580	81,075	71,226	0	3,505	-887	-8,862
<b>2.1 Borrowing from Banking System (Net)</b>	28,202	19,917	3,335	11,731	42,029	0	245	2,224	-12,864
<b>2.1.1 Long-Term Debt (Net)</b>	19,437	13,380	-2,050	6,171	23,965	0	-950	-669	-3,753
<b>2.1.2 Short-Term Debt (Net)</b>	8,765	6,537	5,385	5,560	18,064	0	1,195	2,893	-9,111
<b>2.2 Non-Bank Borrowing (Net)</b>	32,149	46,100	1,245	69,344	29,197	0	3,261	-3,111	4,002
<b>2.2.1 National Savings Schemes (Net)</b>	30,150	44,000	3,916	46,289	26,197	0	4,040	9,045	9,060
<b>2.2.2 Others</b>	1,999	2,100	2,085	22,755	3,000	0	-7,591	-12,675	-21,583
<b>Total - Financing :</b>	106,771	107,584	9,627	87,153	121,242	-5,722	-3,528	-717	-26,226
GDP	2,250,479	2,250,479	2,250,479	2,250,479	2,551,219	2,551,219	2,551,219	2,250,479	2,551,219
(In percent of GDP) :	4.74	4.78	0.43	3.87	4.75	-0.22	-0.14	-0.03	-1.03

**Figure 8 Sources Of Financing Deficit**



For FY19, up to August, 2018 total financing as well as overall balance is negative.

## APPENDICES

### Appendix 1: Sector-Wise Resource Utilization Pattern Of Non-Development Expenditure

(In crore taka)

Sectors	Fiscal Year 2017-18					Fiscal Year 2018-19		
	Budget FY18	Revised Budget FY18	Actual FY18 (August)	Actual FY18 (Up to August)	Actual FY18	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)
General Public Services	49,647	31,587	1,531	2,469	21,254	72,559	2,422	3,466
LGRD	3,910	4,499	304	336	4,094	4,515	326	386
Defence	25,076	25,486	2,285	3,375	26,047	27,932	1,809	2,781
Public Order and safety	20,286	21,488	2,432	2,651	19,847	23,575	2,262	3,050
Education & technology	35,290	34,927	4,924	6,166	33,491	38,615	5,161	7,065
Health	11,131	11,314	1,181	1,475	10,188	12,242	1,048	1,361
Social Security and Welfare	19,787	17,818	1,296	1,323	13,556	21,582	958	996
Housing	1,164	1,272	85	99	1,237	1,443	81	115
Recreation, Culture and Religious Affairs	2,116	2,101	241	374	3,348	2,373	165	228
Fuel and Energy	163	158	7	11	1,148	208	28	33
Agriculture	15,403	12,591	772	1,082	11,571	16,313	592	890
Industrial & Economic Services	999	1,204	140	156	1,119	1,084	117	153
Transport and Communication	7,586	8,213	653	818	7,815	8,632	509	715
Interest	41,462	37,920	2,603	6,140	39,068	51,340	2,676	6,716
<b>Total - Non-Development Revenue Expenditure</b>	<b>234,018</b>	<b>210,577</b>	<b>18,453</b>	<b>26,476</b>	<b>193,783</b>	<b>282,414</b>	<b>18,154</b>	<b>27,954</b>

### Appendix 2: Ministry Wise Non-Development Expenditure

(In crore taka)

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (August)	Actual FY18 (Up to August)	Actual FY18	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)	Actual FY19 (up to August) as % Budget FY19
<b>Sub-total = GPS</b>	21,254	49,647	31,587	1,531	2,469	21,254	72,559	2,422	3,466	4.8
Office of the President	22	21	22	5	5	22	23	2	3	12.2
Parliament	237	298	298	22	31	237	298	21	32	10.6
Prime Minister's Office	404	486	585	37	45	404	487	42	58	11.9
Cabinet Division	58	58	65	5	8	58	74	16	19	25.0
Election Commission	290	308	348	22	36	290	1,685	20	32	1.9
Ministry of Public Administration	1,644	1,772	1,970	168	219	1,644	2,177	183	244	11.2
Public Service Commission	55	46	52	5	6	55	47	7	9	19.4
Finance Division	16,037	43,120	24,404	1,097	1,896	16,037	63,795	1,987	2,766	4.3

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (August)	Actual FY18 (Up to August)	Actual FY18	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)	Actual FY19 (up to August) as % Budget FY19
Internal Resources Division	894	1,865	1,791	107	137	894	2,037	80	112	5.5
Financial Institutions Division	355	111	359	3	3	355	279	1	1	0.4
Economic Relations Division	76	224	233	4	6	76	244	4	9	3.6
Planning Division/2	68	70	69	8	10	68	73	8	10	13.9
Implementation, Monitoring and Evaluation Division	52	51	52	2	3	52	37	3	4	9.6
Statistics and Informatics Division	150	165	165	22	27	150	182	19	26	14.4
Ministry of Foreign Affairs	913	1,049	1,173	23	38	913	1,120	28	142	12.7
<b>Sub-total = LGRD</b>	4,094	3,910	4,499	304	336	4,094	4,515	326	386	8.6
Local Government Division	3,593	3,139	3,690	199	225	3,593	3,682	295	344	9.3
Rural Development and Co-operatives Division	468	470	481	99	105	468	514	30	41	8.1
Ministry of Chittagong Hill Tracts Affairs	32	301	329	6	6	32	320	1	1	0.3
<b>Sub-total = Defence</b>	26,047	25,076	25,486	2,285	3,375	26,047	27,932	1,809	2,781	10.0
Ministry of Defence - Defence Services	25,011	24,074	24,438	2,176	3,231	25,011	26,750	1,728	2,679	10.0
Ministry of Defence - Others Services	1,010	971	1,017	106	140	1,010	1,147	78	98	8.6
Armed Forces Division	26	30	30	2	3	26	35	2	3	8.7
<b>Sub-total=POS</b>	19,847	20,286	21,488	2,432	2,651	19,847	23,575	2,262	3,050	12.9
Supreme Court	166	165	168	21	27	166	180	19	27	15.2
Law and Justice Division	986	916	975	205	230	986	1,040	162	210	20.1
Public Security Division	17,062	17,231	18,312	2,037	2,212	17,062	20,148	1,902	2,582	12.8
Legislative and Parliamentary Affairs Division	25	22	26	2	4	25	35	2	4	12.6
Anti Corruption Commission	80	81	83	9	12	80	89	8	11	12.8
Security Services Division	1,528	1,872	1,925	158	166	1,528	2,083	169	215	10.3
<b>Sub-total = Edu</b>	33,491	35,290	34,927	4,924	6,166	33,491	38,615	5,161	7,065	18.3
Ministry of Primary and Mass Education	11,799	13,270	12,687	2,125	2,254	11,799	14,154	2,309	3,007	21.2
Secondary and Higher Education Division	16,771	16,964	17,163	2,253	3,053	16,771	18,874	2,357	3,213	17.0
Ministry of Science and Technology	444	436	445	59	59	444	480	72	72	15.0
Information and Communication Technology Division	195	189	209	30	31	195	213	8	9	4.2
Technical and Madrasah Education Division	4,284	4,430	4,423	458	769	4,284	4,894	415	764	15.6
<b>Sub-total = Health</b>	10,188	11,131	11,314	1,181	1,475	10,188	12,242	1,048	1,361	11.1
Health Services Division	7,710	8,331	8,443	794	1,048	7,710	9,118	705	940	10.3

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (August)	Actual FY18 (Up to August)	Actual FY18	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)	Actual FY19 (up to August) as % Budget FY19
Medical Education and Family Welfare Division	2,478	2,799	2,871	388	427	2,478	3,124	343	420	13.5
<b>Sub-total = SSW</b>	13,556	19,787	17,818	1,296	1,323	13,556	21,582	958	996	4.6
Ministry of Social Welfare	4,566	4,625	4,625	82	93	4,566	5,339	59	81	1.5
Ministry of Women and Children Affairs	2,241	2,273	2,408	36	40	2,241	2,980	33	40	1.3
Ministry of Food	38	3,457	1,599	4	6	38	3,391	20	23	0.7
Ministry of Disaster Management and Relief	3,548	5,866	5,612	74	83	3,548	6,162	14	21	0.3
Ministry of Liberation Affairs	3,163	3,566	3,574	1,100	1,100	3,163	3,711	832	832	22.4
<b>Sub-total = HCS</b>	1,237	1,164	1,272	85	99	1,237	1,443	81	115	8.0
Ministry of Housing and Public Works	1,237	1,164	1,272	85	99	1,237	1,443	81	115	8.0
<b>Sub-total = RCRA</b>	3,348	2,116	2,101	241	374	3,348	2,373	165	228	9.6
Ministry of Information	2,012	621	629	105	194	2,012	643	72	87	13.5
Ministry of Cultural Affairs	277	220	283	40	41	277	290	35	37	12.8
Ministry of Religious Affairs	242	216	225	34	68	242	247	1	31	12.7
Ministry of Youth and Sports	818	1,059	965	62	70	818	1,193	58	73	6.1
<b>Sub-total = FE</b>	1,148	163	158	7	11	1,148	208	28	33	15.9
Energy and Mineral Resources Division	151	114	95	5	6	151	165	5	7	4.2
Power Division	997	49	63	2	5	997	43	23	26	60.5
<b>Sub-total = Agr</b>	11,571	15,403	12,591	772	1,082	11,571	16,313	592	890	5.5
Ministry of Agriculture/3	7,787	11,707	8,728	248	507	7,787	11,951	300	523	4.4
Ministry of Fisheries and Livestock	902	914	937	125	153	902	984	103	132	13.4
Ministry of Environment and Forest	509	535	548	59	63	509	789	46	67	8.5
Ministry of Land	1,006	995	1,007	151	168	1,006	1,101	137	162	14.7
Ministry of Water Resources	1,367	1,252	1,371	190	190	1,367	1,487	5	6	0.4
<b>Sub-total = IES</b>	1,119	999	1,204	140	156	1,119	1,084	117	153	14.1
Ministry of Commerce	164	174	182	11	14	164	209	12	16	7.5
Ministry of Labour and Employment	82	94	92	11	13	82	111	12	24	21.8
Ministry of Industries	479	304	498	77	78	479	293	66	66	22.7
Ministry of Expatriates' Welfare and Overseas Employment	249	274	271	25	30	249	287	16	32	11.1
Ministry of Textiles and Jute	145	152	161	18	21	145	185	11	14	7.7
<b>Sub-total = TC</b>	7,815	7,586	8,213	653	818	7,815	8,632	509	715	8.3
Road Transport and Highways Division	3,467	2,876	3,562	168	184	3,467	3,563	163	192	5.4
Ministry of Railways	2,705	3,012	3,062	249	333	2,705	3,387	230	341	10.1



Ministries/Division	Fiscal Year 2017-18						Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (August)	Actual FY18 (Up to August)	Actual FY18	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)	Actual FY19 (up to August) as % Budget FY19
Ministry of Shipping	546	547	552	128	130	546	632	7	9	1.4
Ministry of Civil Aviation and Tourism	48	43	43	4	7	48	47	1	1	2.4
Posts and Telecommunications Division	1,028	1,081	967	103	165	1,028	1,002	109	172	17.2
Bridges Division	22	26	26	0	0	22	2	0	0	5.4
<b>Sub-total = Interest</b>	39,068	41,462	37,920	2,603	6,140	39,068	51,340	2,676	6,716	13.1
Domestic	35,462	39,516	35,404	2,452	5,747	35,462	48,377	2,492	6,197	12.8
Foreign	3,605	1,946	2,516	151	393	3,605	2,963	183	518	17.5
<b>Total Non-Development Revenue Expenditure</b>	193,783	234,018	210,577	18,453	26,476	193,783	282,414	18,154	27,954	9.9

### Appendix 3: Non-Development Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to August)	Budget FY19	Actual FY19 (Up to August)	Actual FY18 (Up to August) as % of Budget FY18	Actual FY19 (upto August) as % of Budget FY19
Pay and Allowances	54,308	53,210	47,874	9,256	58,524	11,711	17.0	20.0
Pay of Officers	7,327	7,245	6,765	1,113	7,679	1,181	15.2	15.4
Pay of Establishment	21,740	20,926	18,798	3,388	23,046	4,961	15.6	21.5
Allowances	25,240	25,039	22,310	4,754	27,799	5,569	18.8	20.0
Goods and Services	23,908	26,656	24,331	1,470	30,068	1,403	6.1	4.7
Supplies and Services	17,466	18,896	16,373	1,319	21,517	1,060	7.6	4.9
Repairs Maintenance and Rehabilitation	6,442	7,760	7,959	150	8,551	343	2.3	4.0
Interest Payments	41,457	37,920	39,068	6,140	51,338	6,716	14.8	13.1
Domestic	39,511	35,404	35,462	5,747	48,375	6,197	14.5	12.8
Foreign	1,946	2,516	3,605	393	2,963	518	20.2	17.5
Subsidies and Incentives and Current Transfers	86,142	75,512	64,190	8,397	106,929	7,466	9.7	7.0
Subsidies and Incentives	19,454	17,329	9,397	0	33,205	1,078	0.0	3.2
Grants in Aid	40,952	41,730	36,522	5,364	45,099	4,848	13.1	10.8
Pensions and Gratuities	22,940	13,686	14,714	2,816	26,047	1,533	12.3	5.9
Others	2,796	2,767	3,557	217	2,578	6	7.8	0.2
Block Allocations	3,328	530	175	18	4,808	0	0.5	0.0
Unexpected	2,000	176	8	0	2,003	0	0.0	0.0
Others	1,328	354	166	18	2,805	0	1.3	0.0
<b>Total - Operating Recurrent Expenditure (A)</b>	209,142	193,827	175,637	25,280	251,667	27,296	12.1	10.8
<b>Acquisition of Assets and Works (B)</b>	12,926	14,684	16,519	1,089	14,785	619	8.4	4.2
Acquisition of Assets	12,128	13,468	15,295	993	13,786	541	8.2	3.9
Acquisition of Land	798	1,216	1,224	96	999	79	12.0	7.9

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to August)	Budget FY19	Actual FY19 (Up to August)	Actual FY18 (Up to August) as % of Budget FY18	Actual FY19 (upto August) as % of Budget FY19
<b>Total - Augmented Operating Recurrent Expenditure (A+B):</b>	222,068	208,511	192,157	26,369	266,451	27,915	11.9	10.5
<b>Investments in Shares and Equities (C)</b>	11,945	2,066	230	0	15,963	19	0.0	0.1
<b>Share Capital</b>	11,945	2,066	230	0	15,963	19	0.0	0.1
<b>Total - Operating Capital Expenditure (B+C)</b>	24,871	16,750	16,750	1,089	30,748	638	4.4	2.1
<b>Total -Operating Expenditure (Excluding Loan &amp;Advances, Domestic &amp; Foreign Debt, Food Operation) (A+B+C) :</b>	234,013	210,578	192,387	26,369	282,415	27,934	11.3	9.9

#### 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 (August)	Actual FY18 (Up to August)	Actual FY18	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)	Actual FY18 (up to August) as % of Revised Budget FY18	Actual FY19 (up to August) as % Budget FY19
Sub-total = GPS	8,345.4	10,145.4	33.8	37.7	6,283.3	10,951.9	19.0	26.5	0.37	0.24
Parliament	16.4	16.4	0.0	0.0	0.0	34.1	0.0	0.0	0.00	0.00
Prime Minister's Office	970.2	4,213.6	22.1	23.1	3,690.1	2,313.5	0.5	0.5	0.55	0.02
Cabinet Division	36.6	17.7	0.0	0.0	3.6	72.8	0.0	0.0	0.03	0.00
Election Commission	761.9	605.1	0.1	0.1	125.1	210.0	8.8	9.4	0.02	4.47
Ministry of Public Administration	225.0	168.5	0.0	0.0	148.9	287.0	0.0	0.0	0.00	0.00
Public Service Commission	27.5	27.5	0.0	0.0	17.7	30.3	0.0	0.0	0.00	0.00
Finance Division	1,697.8	1,664.8	4.0	4.0	604.6	3,446.4	0.9	0.9	0.24	0.03
Internal Resources Division (IRD)	340.1	253.0	0.0	0.0	12.0	389.4	0.1	0.1	0.00	0.02
Financial Institutions Division	2,429.4	1,985.6	0.0	0.0	1,137.9	2,183.1	0.0	0.1	0.00	0.00
Economic Relations Division	36.7	40.3	0.4	2.8	30.0	34.9	0.2	0.2	7.03	0.44
Planning Division/2	1,261.9	644.7	6.1	6.6	118.3	1,306.3	1.0	1.1	1.03	0.09
Implementation Monitoring and Evaluation Division	49.3	60.2	0.2	0.2	23.1	98.0	0.3	0.3	0.30	0.27
Statistics and Informatics Division	352.7	403.4	0.8	0.8	346.1	417.0	0.6	0.6	0.19	0.13
Ministry of Foreign Affairs	139.8	44.7	0.0	0.0	26.0	129.2	6.8	13.4	0.00	10.35
Sub-total = LGRD	23,789.9	25,479.7	867.8	872.5	17,481.4	28,152.3	437.4	437.5	3.42	1.55
Local Government Division	21,526.2	22,849.9	707.4	712.1	15,031.5	25,468.2	323.2	323.3	3.12	1.27
Rural Development and Co-operatives Division	1,414.4	1,715.3	150.9	150.9	1,692.9	1,695.1	114.2	114.2	8.80	6.74
Ministry of Chittagong Hill Tracts Affairs	849.3	914.5	9.4	9.4	757.0	989.0	0.0	0.0	1.03	0.00
Sub-total = Defence	679.9	930.0	0.2	1.2	58.7	1,152.5	0.0	0.0	0.13	0.00
Ministry of Defence - Defence Services	679.9	930.0	0.2	1.2	58.7	1,152.5	0.0	0.0	0.13	0.00

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (August)	Actual FY18 (Up to August)	Actual FY18	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)	Actual FY18 (up to August) as % of Revised Budget FY18	Actual FY19 (up to August) as % Budget FY19
Sub-total=POS	2,564.2	2,493.1	31.1	31.1	2,261.2	3,018.3	5.2	25.0	1.25	0.83
Law and Justice Division	504.5	504.0	0.0	0.0	424.8	480.7	0.0	0.0	0.01	0.00
Public Security Division	1,044.8	1,072.4	10.9	10.9	1,026.4	1,257.6	1.1	1.1	1.01	0.09
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	0.0	7.2	28.6	0.0	0.0	0.08	0.00
Security Services Division	994.4	905.4	20.3	20.3	802.8	1,251.3	4.1	23.8	2.24	1.91
Sub-total = Edu	30,154.7	25,000.6	491.8	606.3	14,076.2	29,321.1	742.6	754.7	2.43	2.57
Ministry of Primary and Mass Education	8,751.9	7,411.0	144.5	234.0	6,745.7	8,312.0	59.3	59.4	3.16	0.71
Secondary and Higher Education Division	6,177.4	4,355.3	36.1	36.1	3,318.7	6,014.2	7.2	15.4	0.83	0.26
Ministry of Science and Technology	10,602.1	9,246.7	31.7	56.7	2,246.6	11,720.4	555.6	559.4	0.61	4.77
Information and Communication Technology Division	3,784.5	3,269.9	274.5	274.5	1,264.3	2,468.2	119.8	119.8	8.39	4.85
Technical and Madrasah Education Division	838.9	717.7	4.9	4.9	500.9	806.4	0.7	0.7	0.69	0.09
Sub-total = Health	9,520.3	8,699.6	215.5	232.3	7,104.7	11,140.6	121.6	145.5	2.67	1.31
Health Services Division	7,850.6	6,936.6	147.3	160.8	5,782.1	9,040.6	111.1	128.8	2.32	1.42
Medical Education and Family Welfare Division	1,669.7	1,763.0	68.1	71.5	1,322.6	2,100.0	10.5	16.7	4.06	0.80
Sub-total = SSW	4,340.2	4,078.1	25.6	35.2	3,120.8	5,572.5	82.2	84.1	0.86	1.51
Ministry of Social Welfare	207.6	192.0	3.4	6.4	182.2	254.0	6.5	6.5	3.32	2.58
Ministry of Women and Children Affairs	302.1	224.3	16.1	16.1	191.5	509.0	53.9	53.9	7.19	10.58
Ministry of Food	424.2	317.3	0.1	0.1	295.9	763.7	10.5	11.9	0.04	1.56
Ministry of Disaster Management and Relief	2,986.3	3,069.6	3.4	10.0	2,200.8	3,495.8	11.2	11.2	0.33	0.32
Ministry of Liberation Affairs	420.0	275.0	2.5	2.5	250.3	550.0	0.1	0.6	0.90	0.10
Sub-total = HCS	2,569.0	2,511.0	79.5	79.5	2,230.8	3,519.7	31.3	31.3	3.17	0.89
Ministry of Housing and Public Works	2,569.0	2,511.0	79.5	79.5	2,230.8	3,519.7	31.3	31.3	3.17	0.89
Sub-total = RCRA	1,491.8	1,310.7	127.7	127.7	1,152.2	1,968.1	31.3	31.5	9.74	1.60
Ministry of Information	525.2	221.7	0.1	0.1	169.3	522.1	4.8	5.0	0.06	0.96
Ministry of Cultural Affairs	196.3	113.2	28.8	28.8	108.4	220.0	21.8	21.8	25.41	9.93
Ministry of Religious Affairs	442.9	750.0	84.9	84.9	659.0	921.4	0.0	0.0	11.32	0.00
Ministry of Youth and Sports	327.3	225.9	13.9	13.9	215.5	304.6	4.6	4.6	6.15	1.51
Sub-total = FE	20,956.6	24,103.9	1,307.2	2,103.3	12,595.1	24,712.6	1,345.5	1,345.5	8.73	5.44
Energy and Mineral Resources Division	2,111.3	1,346.5	0.0	0.0	868.8	1,819.9	0.0	0.0	0.00	0.00
Power Division	18,845.3	22,757.4	1,307.2	2,103.3	11,726.3	22,892.7	1,345.4	1,345.4	9.24	5.88
Sub-total = Agr	9,026.0	8,443.7	360.0	417.9	7,567.9	9,947.8	27.7	28.0	4.95	0.28
Ministry of Agriculture/3	1,893.3	1,586.9	203.6	252.3	1,452.7	1,959.2	17.9	17.9	15.90	0.91
Ministry of Fisheries and Livestock	1,014.8	824.3	47.1	56.3	614.3	883.7	7.7	7.7	6.83	0.87
Ministry of Environment and Forest	584.6	343.3	2.0	2.0	210.9	481.4	1.2	1.5	0.59	0.30
Ministry of Land	858.6	938.2	0.6	0.6	630.2	1,017.6	0.9	0.9	0.07	0.09

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (August)	Actual FY18 (Up to August)	Actual FY18	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)	Actual FY18 (up to August) as % of Revised Budget FY18	Actual FY19 (up to August) as % Budget FY19
Ministry of Water Resources	4,674.7	4,751.0	106.6	106.6	4,659.8	5,606.0	0.0	0.0	2.24	0.00
Sub-total = IES	3,081.8	1,752.9	27.2	27.2	1,331.1	2,380.6	17.4	17.4	1.55	0.73
Ministry of Commerce	438.0	130.2	0.0	0.0	2.9	346.8	0.1	0.1	0.00	0.02
Ministry of Labour and Employment	168.3	100.0	0.0	0.0	64.1	115.7	0.0	0.0	0.03	0.01
Ministry of Industries	1,520.2	854.4	20.4	20.4	828.3	1,058.6	17.0	17.0	2.39	1.61
Ministry of Expatriates' Welfare and Overseas Employment	412.4	256.3	1.9	1.9	167.1	307.5	0.0	0.0	0.74	0.01
Ministry of Textiles and Jute	543.0	412.0	4.9	4.9	268.7	552.0	0.3	0.3	1.19	0.05
Sub-total = GPS	42,494.4	38,742.6	3,422.2	3,698.6	27,183.9	47,830.5	1,574.2	1,584.3	9.55	3.31
Road Transport and Highways Division	16,820.3	17,317.1	1,736.2	1,925.6	11,447.0	20,817.4	227.7	230.6	11.12	1.11
Ministry of Railways	13,001.1	10,817.0	57.6	57.6	9,700.8	11,154.7	9.0	16.1	0.53	0.14
Ministry of Shipping	2,185.0	2,353.4	57.0	57.0	1,794.6	2,904.6	52.8	52.8	2.42	1.82
Ministry of Civil Aviation and Tourism	643.6	611.7	0.0	0.0	265.1	1,461.0	0.0	0.0	0.00	0.00
Posts and Telecommunications Division	1,440.9	779.4	51.4	138.4	756.2	2,380.6	61.9	61.9	17.76	2.60
Bridges Division	8,403.5	6,864.1	1,520.0	1,520.0	3,220.2	9,112.2	1,222.8	1,222.8	22.14	13.42
Total Development Revenue Expenditure	159,014.0	153,691.3	6,989.5	8,270.6	102,447.3	179,668.4	4,435.3	4,511.1	5.38	2.51

### Appendix 5: Revenue Collection

(in crore taka)

	Actual FY17	Fiscal Year 2017-18					Fiscal Year 2018-19		
		Budget FY18	Revised Budget FY18	Actual FY18 (August)	Actual FY18 (Up to August)	Actual FY18	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)
<b>Tax Revenue (a+b)</b>	178,073.2	256,449.3	232,202.0	14,840.4	30,045.1	194,316.8	305,927.0	14,611.6	30,593.2
<b>a. NBR</b>	171,846.9	248,190.0	224,999.5	14,295.0	28,206.5	187,096.1	296,200.0	14,097.5	29,475.3
a.1 Income	52,503.8	85,176.3	77,735.3	3,648.3	7,572.7	59,027.0	100,718.6	3,532.6	8,348.5
a.2 VAT	63,836.1	91,169.4	82,712.5	5,724.9	11,151.5	68,218.9	110,554.1	5,797.0	12,028.8
a.3 Import	31,517.0	38,401.6	34,766.4	2,694.3	5,253.7	36,508.9	48,766.2	2,788.0	5,158.9
a.4 Export	20,793.0	30,108.8	26,538.2	2,051.7	3,885.9	19,985.2	32,552.6	1,824.1	3,635.1
a.4 Excise	22.2	44.1	40.2	3.4	7.3	30.6	36.0	4.3	9.2
a.5 Sup	1,790.9	1,599.2	1,663.9	76.3	141.1	2,116.5	2,090.1	66.5	147.5
a.6 Other Taxes	1,383.9	1,690.7	1,543.0	96.1	194.5	1,209.1	1,482.4	85.0	147.4
<b>b. Non-NBR</b>	6,226.3	8,259.3	7,202.5	545.4	1,838.5	7,220.7	9,727.0	514.1	1,117.9
b.1 Narcotics & Liquor	68.4	92.1	85.0	7.7	14.2	78.0	102.3	6.5	14.4
b.2 Vehicles	1,401.8	1,700.0	1,550.0	140.6	269.5	1,480.1	1,428.7	166.8	303.9
b.3 Land Revenue	852.8	650.0	1,220.0	57.6	861.7	1,384.0	1,400.0	40.6	114.0
b.4 Stamp Duty	3,552.0	5,466.2	3,944.0	286.1	599.9	3,667.7	6,303.0	255.3	599.0
b.5 Surcharge	351.2	350.9	403.5	53.4	93.4	611.0	493.1	44.9	86.6
<b>c. Non-tax Revenue</b>	23,155.2	31,537.9	27,252.3	1,716.0	5,533.9	22,225.6	33,353.6	1,768.3	9,140.5
c.1 Dividend and Profit	3,231.7	5,397.9	2,971.8	504.6	657.6	1,944.9	3,404.8	694.4	808.3

		Fiscal Year 2017-18					Fiscal Year 2018-19		
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (August)	Actual FY18 (Up to August)	Actual FY18	Budget FY19	Actual FY19 (August)	Actual FY19 (up to August)
c.2 Interest	2,211.2	1,936.7	1,936.7	13.8	205.9	1,991.2	5,462.2	66.6	346.6
c.3 Administrative Fees and Charges	2,400.4	3,331.3	3,412.1	213.2	465.4	2,567.4	3,894.7	187.1	453.9
c.4 Fines, Penalties and Forfeiture	614.7	600.3	643.9	59.1	107.6	601.3	602.1	49.0	97.2
c.5 Receipts for Services Rendered	3,841.8	5,810.0	5,094.3	186.9	338.1	3,546.8	6,652.7	151.5	358.2
c.6 Rents, Leases and Recoveries	367.6	686.8	700.5	31.5	90.7	460.2	631.0	25.5	70.7
c.7 Tolls and Levies	544.0	664.2	605.2	54.6	100.7	611.0	657.8	48.6	118.9
c.8 Non-Commercial Sales	1,311.5	2,699.1	2,521.5	72.1	164.7	1,743.6	2,331.1	65.4	173.3
c.9 Other Non-Tax Revenue and Receipts	8,385.9	10,340.7	9,316.2	579.9	3,401.5	8,058.7	9,479.9	467.3	6,692.5
c. 10 Capital Revenue	246.5	70.9	50.1	0.2	1.7	700.4	237.2	12.9	20.9
<b>Total Revenue (a+b+c)</b>	201,228.4	287,987.2	259,454.3	16,556.4	35,579.0	216,542.4	339,280.7	16,379.9	39,733.7
d. Tax-GDP Ratio (base 2005-06)	9.01	11.40	10.32	0.66	1.34	8.63	11.99	0.57	1.20
e. Revenue-GDP ratio (base 2005-06)	10.18	12.80	11.53	0.74	1.58	9.62	13.30	0.64	1.56

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

	(Revised Budget FY18/Budget FY18)*100	(BudgetFY19/Actual FY18)*100	(BudgetFY19/ Revised Budget FY18)*100	Share in Total Revenue Actual FY18	(Actual FY19 up to August/Actual FY18up to August)*100	(Actual FY19 up to August/ Budget FY19)*100
Tax Revenue (a+b)	90.5	157.4	131.8	89.7	101.8	10.0
a. NBR	90.7	158.3	131.6	86.4	104.5	10.0
a.1 Income	91.3	170.6	129.6	27.3	110.2	8.3
a.2 VAT	90.7	162.1	133.7	31.5	107.9	10.9
a.3 Import	90.5	133.6	140.3	16.9	98.2	10.6
a.4 Export	88.1	162.9	122.7	9.2	93.5	11.2
a.4 Excise	91.3	117.7	89.5	0.0	125.4	25.6
a.5 Sup	104.0	98.8	125.6	1.0	104.5	7.1
a.6 Other Taxes	91.3	122.6	96.1	0.6	75.8	9.9
b. Non-NBR	87.2	134.7	135.1	3.3	60.8	11.5
b.1 Narcotics & Liquor	92.3	131.1	120.3	0.0	101.5	14.1
b.2 Vehicles	91.2	96.5	92.2	0.7	112.8	21.3
b.3 Land Revenue	187.7	101.2	114.8	0.6	13.2	8.1
b.4 Stamp Duty	72.2	171.9	159.8	1.7	99.9	9.5
b.5 Surcharge						
c. Non-tax Revenue	86.4	150.1	122.4	10.3	165.2	27.4
c.1 Dividend and Profit	55.1	175.1	114.6	0.9	122.9	23.7
c.2 Interest	100.0	274.3	282.0	0.9	168.3	6.3
c.3 Administrative Fees and Charges	102.4	151.7	114.1	1.2	97.5	11.7

	(Revised Budget FY18/Budget FY18)*100	(BudgetFY19/A ctual FY18)*100	(BudgetFY19/ Revised Budget FY18)*100	Share in Total Revenue Actual FY18	(Actual FY19 up to August/Actual FY18up to August)*100	(Actual FY19 up to August/ Budget FY19)*100
c.4 Fines, Penalties and Forfeiture	107.3	100.1	93.5	0.3	90.3	16.1
c.5 Receipts for Services Rendered	87.7	187.6	130.6	1.6	106.0	5.4
c.6 Rents, Leases and Recoveries	102.0	137.1	90.1	0.2	77.9	11.2
c.7 Tolls and Levies	91.1	107.7	108.7	0.3	118.1	18.1
c.8 Non-Commercial Sales	93.4	133.7	92.4	0.8	105.2	7.4
c.9 Other Non-Tax Revenue and Receipts	90.1	117.6	101.8	3.7	196.7	70.6
c. 10 Capital Revenue	70.7	33.9	473.3	0.3	1230.5	8.8
Total Revenue (a+b+c)	90.1	156.7	130.8	100.0	111.7	11.7

**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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