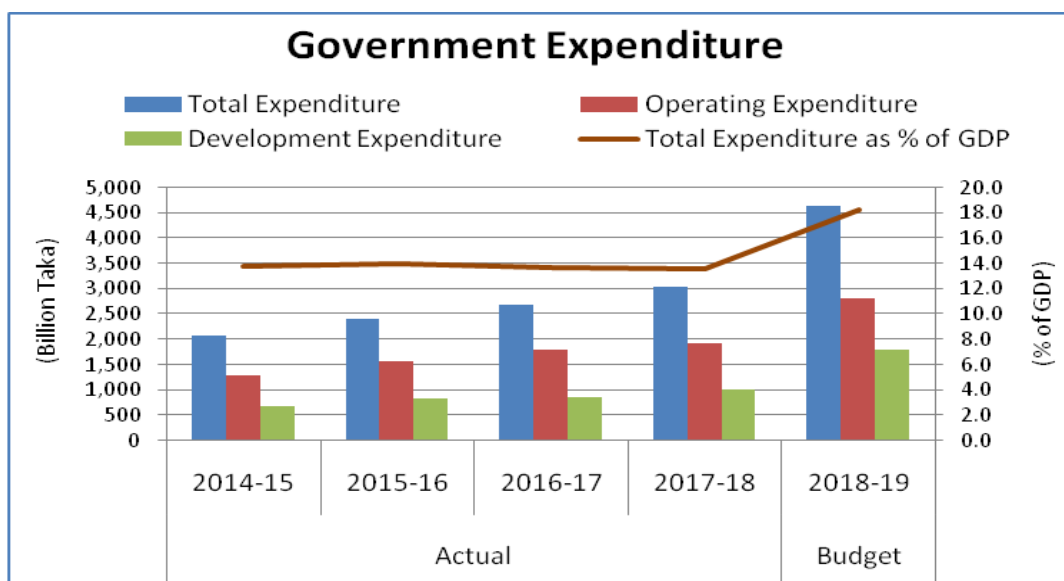




Monthly Report on Fiscal Position

July 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 July, 2018 in the current fiscal year (FY 19) is 3.5 percent of the non-development budget estimates. Actual development expenditure during the same period is 0.04 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 July 2018, 6.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (65.8 Percent). Total NBR tax collection is 5.2 percent of the annual target. Regarding NTR (Non Tax Revenue), 22.1 percent of the annual target has been achieved.

Balance (Surplus/Deficit) Overall balance of the budget is calculated either by including grants or by excluding grants. Up to July 2018, in current fiscal, overall balance (excluding grants) is 0.51 percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 NON-DEVELOPMENT 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: Non-Development 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 July)	Actual (up to July) as % of Budget FY19
GPS	49,647	31,587	21,254	11.0	67.3	72,559	146.1	229.7	341.4	1,045	1.4
LGRD	3,910	4,499	4,094	2.1	91.0	4,515	115.5	100.4	110.3	60	1.3
Defense	25,076	25,486	26,047	13.4	102.2	27,932	111.4	109.6	107.2	972	3.5
POS	20,286	21,488	19,847	10.2	92.4	23,575	116.2	109.7	118.8	788	3.3
Edu	35,290	34,927	33,491	17.3	95.9	38,615	109.4	110.6	115.3	1,905	4.9
Health	11,131	11,314	10,188	5.3	90.0	12,242	110.0	108.2	120.2	313	2.6
SSW	19,787	17,818	13,556	7.0	76.1	21,582	109.1	121.1	159.2	38	0.2
Housing	1,164	1,272	1,237	0.6	97.2	1,443	124.0	113.4	116.7	34	2.4
RCRA	2,116	2,101	3,348	1.7	159.4	2,373	112.1	112.9	70.9	62	2.6
F&E	163	158	1,148	0.6	727.8	208	127.5	131.7	18.1	5	2.3
Agri	15,403	12,591	11,571	6.0	91.9	16,313	105.9	129.6	141.0	298	1.8
IES	999	1,204	1,119	0.6	93.0	1,084	108.6	90.1	96.9	35	3.2
Trans	7,586	8,213	7,815	4.0	95.2	8,632	113.8	105.1	110.5	185	2.1
Interest payment	41,462	37,920	39,068	20.2	103.0	51,340	123.8	135.4	131.4	4,040	7.9
Total	234,018	210,577	193,783	100	92.0	282,414	120.7	134.1	145.7	9,780	3.5

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 July 2018, apart from interest payment spending in Education and Defence were on the higher side. Lower utilization rate in some sectors like Social Security and Welfare (SSW), Local government & Rural Development (LGRD), General Public Services (GPS), Agriculture, Fuel and Energy (F&E), Industries and Economic Services (IES), Transportation, Health, and Culture and Religious Affairs (RCRA) contributed to a less-than-average performance in total non-development spending;
- As a whole, non-development spending up to July 2018 amounts to 3.5 percent of the total non-development budget.

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

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

1.1.2 Broad Sector-wise Allocation

Allocations for 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 July)	28.7	24.0	1.9	3.0	41.3	1.0

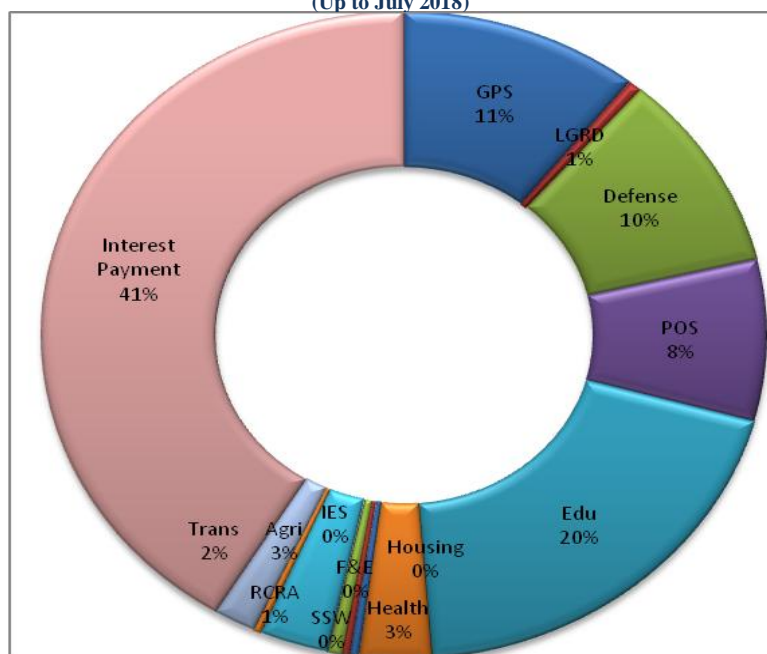
Note:

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 July 2018, among all categories expenditure on interest payment sector was the highest.

1.1.3 Sectors' Share in Resource Utilization

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



Total non-development spending up to July, 2018 in the current fiscal year (FY19) is 3.5 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 interest payment (41 percent) followed by education (20 percent), General Public Service (11 percent) and defense (10 percent).

1.1.4 Sector-wise Utilization

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

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

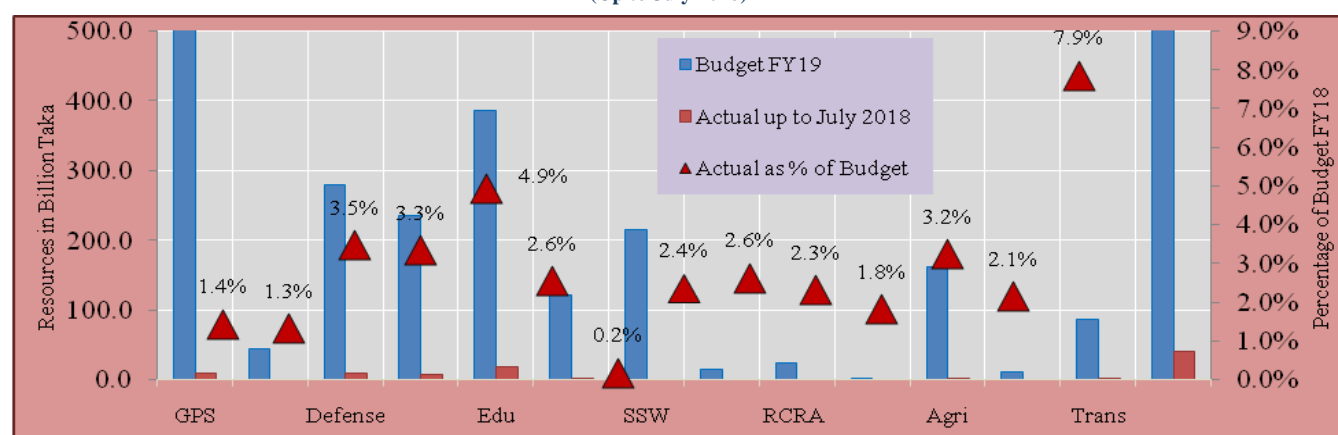


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, education (4.9%) and defence (3.5%) sectors have shown better performance apart from interest payment. A table containing detailed data is annexed as **Appendix 1**.

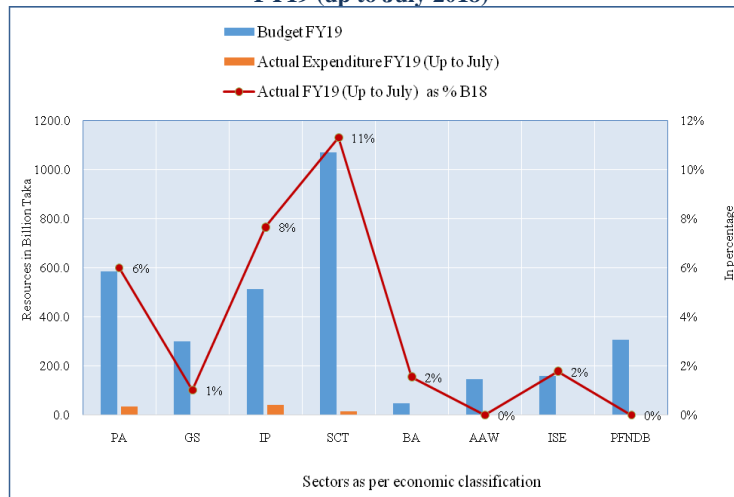
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY19), actual spending (non-development) up to July 2018 is 3.5 percent of the budget estimate, which was 3.4 percent of the budget in the the previous fiscal year. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

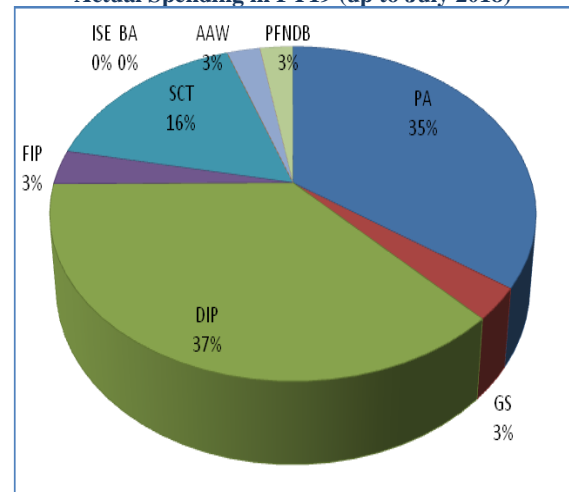
1.2 NON-DEVELOPMENT EXPENDITURE: ECONOMIC CLASSIFICATION

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 July 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 July 2018)**



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



Up to July 2018, utilization rate of total non-development expenditure is 3.5 percent. For some categories, like interest payments (7.9%), and pay and allowances (6.0%) 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 July 2018, actual expenditure is 0.04 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 0.81 percent of the budget;
- During this period, Public Order and Safety sector made the highest utilization of allocated resources (0.66 percent) followed by Health (0.21 percent).
- Some of the sectors with large allocation like LGRD, Education, and Fuel and Energy showed less-than-average performance.

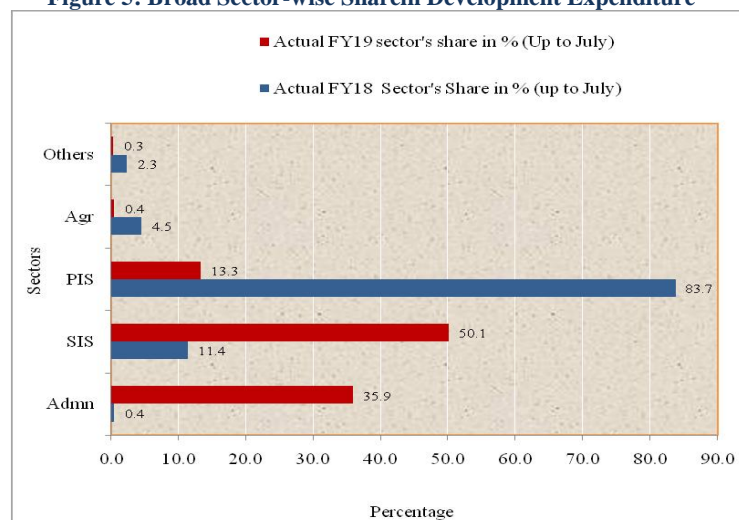
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Year: 2017-18						Fiscal Year 2018-19					
	Budget FY18	Revised FY18	Actual FY18	Actual FY18 (Up to July)	Sector's Share in Actual (up to July (%))	Actual FY18 as % of Revised Budget FY18	Budget FY19	Actual FY19 (up to July)	Budget FY19 as % of Revised Budget FY19	Budget FY19 as % of Actual FY18	Actual FY19 (Upto July) as % of Budget FY19	Actual FY19 sector's share in % (Up to July)
GPS	8,345	10,145	6,283	4	0.30	61.93	10,952	7	107.95	174.30	0.07	9.78
LGRD	23,790	25,480	17,481	5	0.37	68.61	28,152	0	110.49	161.04	0.00	0.16
Defence	680	930	59	1	0.08	6.31	1,152	0	123.92	1963.90	0.00	0.00
POS	2,564	2,493	2,261	0	0.00	90.70	3,018	20	121.07	133.48	0.66	26.10
Edu	30,155	25,001	14,076	115	8.94	56.30	29,321	12	117.28	208.30	0.04	15.85
Health	9,520	8,700	7,105	17	1.32	81.67	11,141	24	128.06	156.81	0.21	31.58
SSW	4,340	4,078	3,121	10	0.75	76.53	5,572	2	136.65	178.56	0.03	2.54
HCS	2,569	2,511	2,231	0	0.00	88.84	3,520	0	140.17	157.78	0.00	0.01
RCRA	1,492	1,311	1,152	0	0.00	87.91	1,968	0	150.15	170.81	0.01	0.26
FE	20,957	24,104	12,595	796	62.14	52.25	24,713	0	102.53	196.21	0.00	0.00
AFL	9,026	8,444	7,568	58	4.52	89.63	9,948	0	117.81	131.45	0.00	0.43
IES	3,082	1,753	1,331	0	0.00	75.94	2,381	0	135.81	178.84	0.00	0.00
TC	42,494	38,743	27,184	276	21.58	70.17	47,830	10	123.46	175.95	0.02	13.29
Total	159,014	153,691	102,447	1,281	100.00	66.66	179,668	76	116.90	175.38	0.04	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 July, 2018 is presented in Figure 5.

➤ From the graph it appears that up to July 2018, the maximum share of spending went to social infrastructure (50.1 percent) followed by administration (35.9 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 July, 2018:

Table 4: Revenue Collection Position

(In Crore Taka)

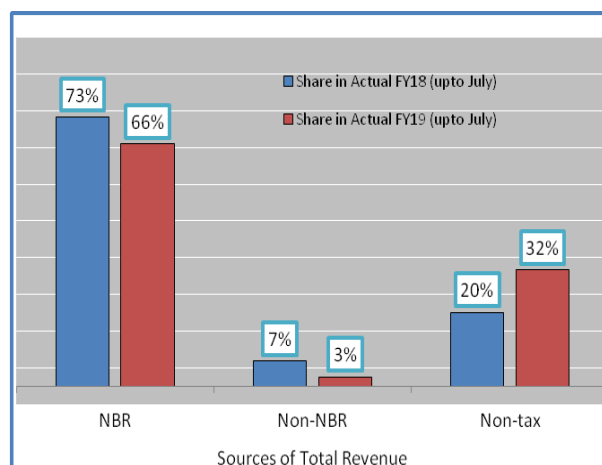
Sources of Revenue	Fiscal Year 2017-18					Fiscal Year 2018-19			
	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (July)	Actual FY18 (Up to July)	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)	Actual (up to July) as percentage of Budget FY19
Tax Revenue (a+b)	256,449	232,202	194,317	15,205	15,205	305,927	15,962	15,962	5.2
a. NBR	248,190	224,999	187,096	13,912	13,912	296,200	15,358	15,358	5.2
a.1 Income	85,176	77,735	59,027	3,924	3,924	100,719	4,816	4,816	4.8
a.2 VAT	91,169	82,712	68,219	5,427	5,427	110,554	6,212	6,212	5.6
a.3 Import	38,402	34,766	36,509	2,559	2,559	48,766	2,371	2,371	4.9
a.4 Export duty	30,109	26,538	19,985	1,834	1,834	32,553	1,811	1,811	5.6
a.5 Excise	44	40	31	4	4	36	5	5	13.7
a.6 Supplementary Duty	1,599	1,664	2,117	65	65	2,090	81	81	3.9
a.7 Other Taxes	1,691	1,543	1,209	98	98	1,482	62	62	4.2
b. Non-NBR	8,259	7,203	7,221	1,293	1,293	9,727	604	604	6.2
c. Non-tax Revenue	31,538	27,252	22,226	3,818	3,818	33,354	7,372	7,372	22.1
Total Revenue (a + b + c)	287,987	259,454	216,542	19,023	19,023	339,281	23,334	23,334	6.9
d. Tax-GDP Ratio (base 2005-06)	11.40	10.32	8.63	0.68	0.68	11.99	0.63	0.63	-
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.

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

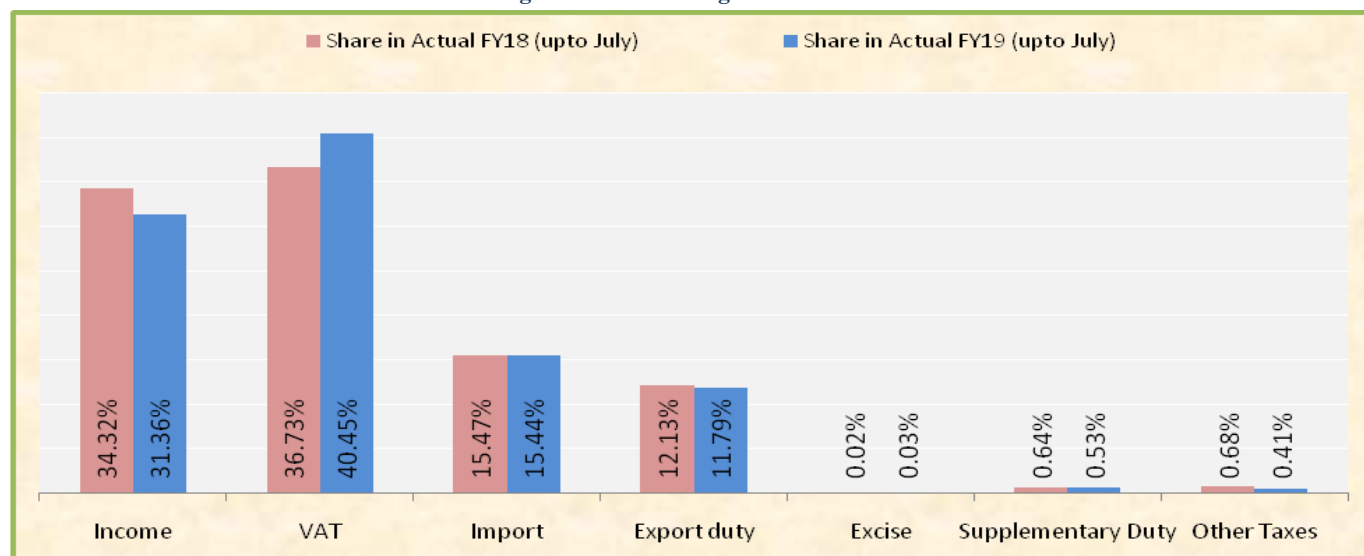
- Major share of the government revenue comes from NBR sources (65.8 percent up to July 2018-19).
- Growth rates of NBR & Non-NBR tax are 10.4 and -53.3 percent respectively. On the other hand, non-tax revenue collection grew by 93.1 percent compared to the corresponding period of the previous fiscal year (FY18).
- For tax and non-tax revenue, achievements as to annual target were 5.2 and 22.1 percent respectively
- Up to July 2018, total revenue collection for FY19 increased by 22.7 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 6.9 percent.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7 Share Among NBR Taxes



- In FY18 actual tax revenue collection was 8.6 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 July 2018, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.4 percent was collected from VAT, 31.4 percent from income tax, 15.4 percent from import duty, and the rest was collected from supplementary duty, excise and export duties and other taxes.

4.0 Budget Deficit⁵

The following table shows budget deficit position.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2017-18				Year: 2018-19			Accounts 2017-18 up to July	Accounts 2018-19 up to July
	Budget	Revised	Accounts July	Accounts 2017-18	Budget	Revised Budget	Accounts July		
Revenues	287,990	259,454	19,023	216,544	339,280	0	23,334	19,023	23,334
Tax Revenue	256,448	232,202	15,205	194,318	305,928	0	15,962	15,205	15,962
Non-Tax Revenue	31,542	27,252	3,818	22,226	33,352	0	7,372	3,818	7,372
Foreign Grants	5,504	4,457	2	864	4,051	0	1	2	1
Revenue and Foreign Grants	293,494	263,911	19,025	217,408	343,331	0	23,335	19,025	23,335
Non-Development Expenditure	234,012	210,577	7,952	192,391	282,415	0	9,779	7,952	9,779
Net Outlay for Food Account Operation	361	3,894	88	8,484	365	0	48	88	48
Loans & Advances (Net)	6,879	3,335	641	1,240	2,124	0	310	641	310
Development Expenditure	159,013	153,688	1,281	102,447	179,669	0	76	1,281	76
Development Program financed from Revenue Budget	249	261	0	141	327	0	0	0	0
Non-ADP Project	3,512	3,140	0	1,355	4,365	0	0	0	0
Annual Development Programme	153,331	148,381	0	100,050	173,000	0	76	0	76
Non-ADP FFW and Transfer	1,921	1,906	0	902	1,978	0	0	0	0
Total Expenditure	400,266	371,495	9,962	304,562	464,574	0	10,212	9,962	10,212
Overall Balance (Including Grants)	-106,772	-107,584	9,063	-87,155	-121,243	0	13,122	9,063	13,122
Overall Balance (Excluding Grants)	-112,276	-112,040	9,061	-88,018	-125,294	0	13,122	9,061	13,122
(In percent of GDP 2005-06 base) (Including grants)	-4.74	-4.78	0.40	-3.87	-4.75	0.00	0.51	0.40	0.51
(In percent of GDP 2005-06 base) (Excluding grants)	-4.99	-4.98	0.40	-3.91	-4.91	0.00	0.51	0.40	0.51

- 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 July, 2018 (excluding grants) as percentage of GDP was 0.51 percent.

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

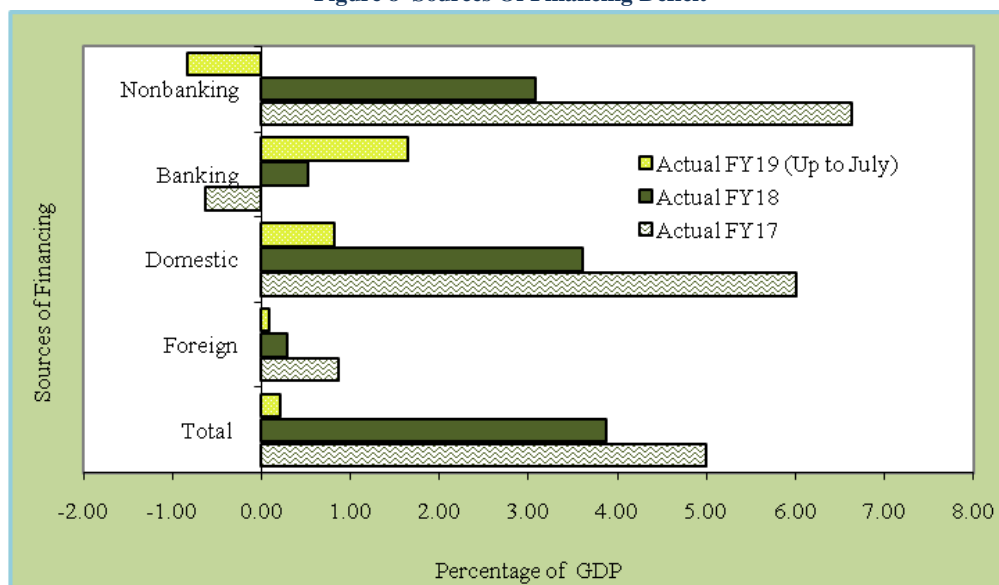
5.0 Financing

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

Table 6: Financing Budget deficit

Description	Fiscal Year: 2017-18				Fiscal Year: 2018-19			(In crore taka)	
	Budget	Revised	Accounts July	Accounts FY18	Budget	Revised Budget	Accounts July	Accounts FY18 up to July	Accounts FY19 up to July
1.0 Foreign Borrowing-Net	46,420	41,567	0	6,379	50,016	0	2,138	0	2,138
1.1 Foreign Borrowing	55,313	51,040	0	13,891	60,585	0	760	0	760
1.2 Amortization	-8,893	-9,473	0	-7,512	-10,569	0	1,378	0	1,378
2.0 Domestic Borrowing	60,351	66,017	0	81,075	71,226	0	20,864	0	20,864
2.1 Borrowing from Banking System (Net)	28,202	19,917	0	11,731	42,029	0	41,888	0	41,888
2.1.1 Long-Term Debt (Net)	19,437	13,380	0	6,171	23,965	0	8,603	0	8,603
2.1.2 Short-Term Debt (Net)	8,765	6,537	0	5,560	18,064	0	33,285	0	33,285
2.2 Non-Bank Borrowing (Net)	32,149	46,100	0	69,344	29,197	0	-21,024	0	-21,024
2.2.1 National Savings Schemes (Net)	30,150	44,000	0	46,289	26,197	0	5,936	0	5,936
2.2.2 Others	1,999	2,100	0	22,755	3,000	0	-44,336	0	-44,336
Total - Financing :	106,771	107,584	0	87,153	121,242	0	5,626	0	5,626
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	0.00	3.87	4.75	0.00	0.22	0.00	0.22

Figure 8 Sources Of Financing Deficit



For FY19, up to July, 2018 total financing is positive as the 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 (July)	Actual FY18 (Up to July)	Actual FY18	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)
General Public Services	49,647	31,587	939	939	21,254	72,559	1,045	1,045
LGRD	3,910	4,499	32	32	4,094	4,515	60	60
Defence	25,076	25,486	1,090	1,090	26,047	27,932	972	972
Public Order and safety	20,286	21,488	220	220	19,847	23,575	788	788
Education & technology	35,290	34,927	1,242	1,242	33,491	38,615	1,905	1,905
Health	11,131	11,314	294	294	10,188	12,242	313	313
Social Security and Welfare	19,787	17,818	27	27	13,556	21,582	38	38
Housing	1,164	1,272	15	15	1,237	1,443	34	34
Recreation, Culture and Religious Affairs	2,116	2,101	133	133	3,348	2,373	62	62
Fuel and Energy	163	158	4	4	1,148	208	5	5
Agriculture	15,403	12,591	310	310	11,571	16,313	298	298
Industrial & Economic Services	999	1,204	16	16	1,119	1,084	35	35
Transport and Communication	7,586	8,213	165	165	7,815	8,632	185	185
Interest	41,462	37,920	3,537	3,537	39,068	51,340	4,040	4,040
Total - Non-Development Revenue Expenditure	234,018	210,577	8,022	8,022	193,783	282,414	9,780	9,780

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 (July)	Actual FY18 (Up to July)	Actual FY18	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)	Actual FY19 (up to July) as % Budget FY19
Sub-total = GPS	21,254	49,647	31,587	939	939	21,254	72,559	1,045	1,045	1.4
Office of the President	22	21	22	1	1	22	23	1	1	3.4
Parliament	237	298	298	9	9	237	298	10	10	3.4
Prime Minister's Office	404	486	585	7	7	404	487	16	16	3.2
Cabinet Division	58	58	65	3	3	58	74	2	2	3.4
Election Commission	290	308	348	14	14	290	1,685	12	12	0.7
Ministry of Public Administration	1,644	1,772	1,970	51	51	1,644	2,177	61	61	2.8
Public Service Commission	55	46	52	1	1	55	47	2	2	4.2
Finance Division	16,037	43,120	24,404	799	799	16,037	63,795	778	778	1.2

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (July)	Actual FY18 (Up to July)	Actual FY18	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)	Actual FY19 (up to July) as % Budget FY19
Internal Resources Division	894	1,865	1,791	30	30	894	2,037	33	33	1.6
Financial Institutions Division	355	111	359	0	0	355	279	0	0	0.1
Economic Relations Division	76	224	233	2	2	76	244	4	4	1.8
Planning Division/2	68	70	69	3	3	68	73	3	3	3.5
Implementation, Monitoring and Evaluation Division	52	51	52	1	1	52	37	1	1	2.7
Statistics and Informatics Division	150	165	165	4	4	150	182	7	7	4.0
Ministry of Foreign Affairs	913	1,049	1,173	15	15	913	1,120	114	114	10.2
Sub-total = LGRD	4,094	3,910	4,499	32	32	4,094	4,515	60	60	1.3
Local Government Division	3,593	3,139	3,690	27	27	3,593	3,682	48	48	1.3
Rural Development and Co-operatives Division	468	470	481	5	5	468	514	12	12	2.2
Ministry of Chittagong Hill Tracts Affairs	32	301	329	0	0	32	320	0	0	0.1
Sub-total = Defence	26,047	25,076	25,486	1,090	1,090	26,047	27,932	972	972	3.5
Ministry of Defence - Defence Services	25,011	24,074	24,438	1,055	1,055	25,011	26,750	951	951	3.6
Ministry of Defence - Others Services	1,010	971	1,017	34	34	1,010	1,147	20	20	1.7
Armed Forces Division	26	30	30	1	1	26	35	1	1	2.5
Sub-total=POS	19,847	20,286	21,488	220	220	19,847	23,575	788	788	3.3
Supreme Court	166	165	168	6	6	166	180	8	8	4.4
Law and Justice Division	986	916	975	25	25	986	1,040	47	47	4.6
Public Security Division	17,062	17,231	18,312	175	175	17,062	20,148	681	681	3.4
Legislative and Parliamentary Affairs Division	25	22	26	2	2	25	35	2	2	6.5
Anti Corruption Commission	80	81	83	3	3	80	89	3	3	3.5
Security Services Division	1,528	1,872	1,925	8	8	1,528	2,083	47	47	2.2
Sub-total = Edu	33,491	35,290	34,927	1,242	1,242	33,491	38,615	1,905	1,905	4.9
Ministry of Primary and Mass Education	11,799	13,270	12,687	129	129	11,799	14,154	698	698	4.9
Secondary and Higher Education Division	16,771	16,964	17,163	800	800	16,771	18,874	856	856	4.5
Ministry of Science and Technology	444	436	445	0	0	444	480	0	0	0.1
Information and Communication Technology Division	195	189	209	1	1	195	213	1	1	0.5
Technical and Madrasah Education Division	4,284	4,430	4,423	311	311	4,284	4,894	349	349	7.1
Sub-total = Health	10,188	11,131	11,314	294	294	10,188	12,242	313	313	2.6
Health Services Division	7,710	8,331	8,443	255	255	7,710	9,118	235	235	2.6

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (July)	Actual FY18 (Up to July)	Actual FY18	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)	Actual FY19 (up to July) as % Budget FY19
Medical Education and Family Welfare Division	2,478	2,799	2,871	39	39	2,478	3,124	78	78	2.5
Sub-total = SSW	13,556	19,787	17,818	27	27	13,556	21,582	38	38	0.2
Ministry of Social Welfare	4,566	4,625	4,625	10	10	4,566	5,339	22	22	0.4
Ministry of Women and Children Affairs	2,241	2,273	2,408	4	4	2,241	2,980	7	7	0.2
Ministry of Food	38	3,457	1,599	3	3	38	3,391	2	2	0.1
Ministry of Disaster Management and Relief	3,548	5,866	5,612	9	9	3,548	6,162	6	6	0.1
Ministry of Liberation Affairs	3,163	3,566	3,574	0	0	3,163	3,711	0	0	0.0
Sub-total = HCS	1,237	1,164	1,272	15	15	1,237	1,443	34	34	2.4
Ministry of Housing and Public Works	1,237	1,164	1,272	15	15	1,237	1,443	34	34	2.4
Sub-total = RCRA	3,348	2,116	2,101	133	133	3,348	2,373	62	62	2.6
Ministry of Information	2,012	621	629	90	90	2,012	643	15	15	2.3
Ministry of Cultural Affairs	277	220	283	2	2	277	290	2	2	0.7
Ministry of Religious Affairs	242	216	225	34	34	242	247	30	30	12.3
Ministry of Youth and Sports	818	1,059	965	8	8	818	1,193	15	15	1.3
Sub-total = FE	1,148	163	158	4	4	1,148	208	5	5	2.3
Energy and Mineral Resources Division	151	114	95	1	1	151	165	2	2	1.2
Power Division	997	49	63	3	3	997	43	3	3	6.7
Sub-total = Agr	11,571	15,403	12,591	310	310	11,571	16,313	298	298	1.8
Ministry of Agriculture/3	7,787	11,707	8,728	259	259	7,787	11,951	223	223	1.9
Ministry of Fisheries and Livestock	902	914	937	29	29	902	984	29	29	2.9
Ministry of Environment and Forest	509	535	548	5	5	509	789	21	21	2.6
Ministry of Land	1,006	995	1,007	17	17	1,006	1,101	25	25	2.3
Ministry of Water Resources	1,367	1,252	1,371	1	1	1,367	1,487	1	1	0.1
Sub-total = IES	1,119	999	1,204	16	16	1,119	1,084	35	35	3.2
Ministry of Commerce	164	174	182	3	3	164	209	3	3	1.7
Ministry of Labour and Employment	82	94	92	3	3	82	111	12	12	10.6
Ministry of Industries	479	304	498	2	2	479	293	1	1	0.2
Ministry of Expatriates' Welfare and Overseas Employment	249	274	271	5	5	249	287	16	16	5.5
Ministry of Textiles and Jute	145	152	161	3	3	145	185	4	4	2.0
Sub-total = TC	7,815	7,586	8,213	165	165	7,815	8,632	185	185	2.1
Road Transport and Highways Division	3,467	2,876	3,562	15	15	3,467	3,563	9	9	0.3
Ministry of Railways	2,705	3,012	3,062	84	84	2,705	3,387	111	111	3.3

Ministries/Division	Fiscal Year 2017-18						Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (July)	Actual FY18 (Up to July)	Actual FY18	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)	Actual FY19 (up to July) as % Budget FY19
Ministry of Shipping	546	547	552	1	1	546	632	2	2	0.3
Ministry of Civil Aviation and Tourism	48	43	43	3	3	48	47	0	0	0.5
Posts and Telecommunications Division	1,028	1,081	967	61	61	1,028	1,002	63	63	6.3
Bridges Division	22	26	26	0	0	22	2	0	0	1.2
Sub-total = Interest	39,068	41,462	37,920	3,537	3,537	39,068	51,340	4,040	4,040	7.9
Domestic	35,462	39,516	35,404	3,295	3,295	35,462	48,377	3,705	3,705	7.7
Foreign	3,605	1,946	2,516	242	242	3,605	2,963	335	335	11.3
Total Non-Development Revenue Expenditure	193,783	234,018	210,577	8,022	8,022	193,783	282,414	9,780	9,780	3.5

Appendix 3: Non-Development Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to July)	Budget FY19	Actual FY19 (Up to July)	Actual FY18 (Up to July) as % of Budget FY18	Actual FY19 (upto July) as % of Budget FY19
Pay and Allowances	54,308	53,210	47,874	1,340	58,524	3,508	2.5	6.0
Pay of Officers	7,327	7,245	6,765	531	7,679	585	7.3	7.6
Pay of Establishment	21,740	20,926	18,798	328	23,046	1,764	1.5	7.7
Allowances	25,240	25,039	22,310	481	27,799	1,160	1.9	4.2
Goods and Services	23,911	26,656	24,331	235	30,068	307	1.0	1.0
Supplies and Services	17,469	18,896	16,373	206	21,517	196	1.2	0.9
Repairs Maintenance and Rehabilitation	6,442	7,760	7,959	29	8,551	111	0.5	1.3
Interest Payments	41,457	37,920	39,068	3,537	51,338	4,040	8.5	7.9
Domestic	39,511	35,404	35,462	3,295	48,375	3,705	8.3	7.7
Foreign	1,946	2,516	3,605	242	2,963	335	12.4	11.3
Subsidies and Incentives and Current Transfers	86,139	75,512	64,190	2,404	106,929	1,660	2.8	1.6
Subsidies and Incentives	19,454	17,329	9,397	0	33,205	0	0.0	0.0
Grants in Aid	40,948	41,729	36,522	1,181	45,099	1,169	2.9	2.6
Pensions and Gratuities	22,940	13,686	14,714	1,223	26,047	490	5.3	1.9
Others	2,796	2,767	3,557	0	2,578	0	0.0	0.0
Block Allocations	3,328	530	175	2	4,808	0	0.1	0.0
Unexpected	2,000	176	8	0	2,003	0	0.0	0.0
Others	1,328	354	166	2	2,805	0	0.2	0.0
Total - Operating Recurrent Expenditure (A)	209,142	193,827	175,637	7,518	251,667	9,515	3.6	3.8
Acquisition of Assets and Works (B)	12,926	14,684	16,519	434	14,785	264	3.4	1.8
Acquisition of Assets	12,128	13,468	15,295	434	13,786	188	3.6	1.4
Acquisition of Land	798	1,216	1,224	0	999	76	0.0	7.6

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to July)	Budget FY19	Actual FY19 (Up to July)	Actual FY18 (Up to July) as % of Budget FY18	Actual FY19 (upto July) as % of Budget FY19
Total - Augmented Operating Recurrent Expenditure (A+B):	222,068	208,511	192,157	7,952	266,451	9,779	3.6	3.7
Investments in Shares and Equities (C)	11,945	2,066	230	0	15,963	0	0.0	0.0
Share Capital	11,945	2,066	230	0	15,963	0	0.0	0.0
Total - Operating Capital Expenditure (B+C)	24,871	16,750	16,750	434	30,748	264	1.7	0.9
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	234,013	210,578	192,387	7,952	282,415	9,779	3.4	3.5

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 (July)	Actual FY18 (Up to July)	Actual FY18	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)	Actual FY18 (up to July) as % of Revised Budget FY18	Actual FY19 (up to July) as % Budget FY19
Sub-total = GPS	8,345.4	10,145.4	3.9	3.9	6,283.3	10,951.9	7.4	7.4	0.04	0.07
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	1.0	1.0	3,690.1	2,313.5	0.0	0.0	0.02	0.00
Cabinet Division	36.6	17.7	0.0	0.0	3.6	72.8	0.0	0.0	0.00	0.00
Election Commission	761.9	605.1	0.0	0.0	125.1	210.0	0.6	0.6	0.00	0.30
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	0.0	0.0	604.6	3,446.4	0.0	0.0	0.00	0.00
Internal Resources Division (IRD)	340.1	253.0	0.0	0.0	12.0	389.4	0.0	0.0	0.00	0.00
Financial Institutions Division	2,429.4	1,985.6	0.0	0.0	1,137.9	2,183.1	0.1	0.1	0.00	0.00
Economic Relations Division	36.7	40.3	2.4	2.4	30.0	34.9	0.0	0.0	5.94	0.00
Planning Division/2	1,261.9	644.7	0.5	0.5	118.3	1,306.3	0.1	0.1	0.08	0.01
Implementation Monitoring and Evaluation Division	49.3	60.2	0.0	0.0	23.1	98.0	0.0	0.0	0.00	0.01
Statistics and Informatics Division	352.7	403.4	0.0	0.0	346.1	417.0	0.0	0.0	0.00	0.00
Ministry of Foreign Affairs	139.8	44.7	0.0	0.0	26.0	129.2	6.6	6.6	0.00	5.10
Sub-total = LGRD	23,789.9	25,479.7	4.7	4.7	17,481.4	28,152.3	0.1	0.1	0.02	0.00
Local Government Division	21,526.2	22,849.9	4.7	4.7	15,031.5	25,468.2	0.1	0.1	0.02	0.00
Rural Development and Co-operatives Division	1,414.4	1,715.3	0.0	0.0	1,692.9	1,695.1	0.0	0.0	0.00	0.00
Ministry of Chittagong Hill Tracts Affairs	849.3	914.5	0.0	0.0	757.0	989.0	0.0	0.0	0.00	0.00
Sub-total = Defence	679.9	930.0	1.0	1.0	58.7	1,152.5	0.0	0.0	0.11	0.00
Ministry of Defence - Defence Services	679.9	930.0	1.0	1.0	58.7	1,152.5	0.0	0.0	0.11	0.00
Sub-total=POS	2,564.2	2,493.1	0.0	0.0	2,261.2	3,018.3	19.8	19.8	0.00	0.66

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (July)	Actual FY18 (Up to July)	Actual FY18	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)	Actual FY18 (up to July) as % of Revised Budget FY18	Actual FY19 (up to July) as % Budget FY19
Law and Justice Division	504.5	504.0	0.0	0.0	424.8	480.7	0.0	0.0	0.00	0.00
Public Security Division	1,044.8	1,072.4	0.0	0.0	1,026.4	1,257.6	0.0	0.0	0.00	0.00
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	0.00	0.00
Security Services Division	994.4	905.4	0.0	0.0	802.8	1,251.3	19.8	19.8	0.00	1.58
Sub-total = Edu	30,154.7	25,000.6	114.5	114.5	14,076.2	29,321.1	12.0	12.0	0.46	0.04
Ministry of Primary and Mass Education	8,751.9	7,411.0	89.5	89.5	6,745.7	8,312.0	0.0	0.0	1.21	0.00
Secondary and Higher Education Division	6,177.4	4,355.3	0.0	0.0	3,318.7	6,014.2	8.2	8.2	0.00	0.14
Ministry of Science and Technology	10,602.1	9,246.7	25.0	25.0	2,246.6	11,720.4	3.8	3.8	0.27	0.03
Information and Communication Technology Division	3,784.5	3,269.9	0.0	0.0	1,264.3	2,468.2	0.0	0.0	0.00	0.00
Technical and Madrasah Education Division	838.9	717.7	0.0	0.0	500.9	806.4	0.0	0.0	0.00	0.00
Sub-total = Health	9,520.3	8,699.6	16.9	16.9	7,104.7	11,140.6	23.9	23.9	0.19	0.21
Health Services Division	7,850.6	6,936.6	13.5	13.5	5,782.1	9,040.6	17.7	17.7	0.19	0.20
Medical Education and Family Welfare Division	1,669.7	1,763.0	3.4	3.4	1,322.6	2,100.0	6.2	6.2	0.19	0.30
Sub-total = SSW	4,340.2	4,078.1	9.6	9.6	3,120.8	5,572.5	1.9	1.9	0.24	0.03
Ministry of Social Welfare	207.6	192.0	3.0	3.0	182.2	254.0	0.0	0.0	1.54	0.00
Ministry of Women and Children Affairs	302.1	224.3	0.0	0.0	191.5	509.0	0.0	0.0	0.00	0.00
Ministry of Food	424.2	317.3	0.0	0.0	295.9	763.7	1.4	1.4	0.00	0.19
Ministry of Disaster Management and Relief	2,986.3	3,069.6	6.6	6.6	2,200.8	3,495.8	0.0	0.0	0.22	0.00
Ministry of Liberation Affairs	420.0	275.0	0.0	0.0	250.3	550.0	0.5	0.5	0.00	0.09
Sub-total = HCS	2,569.0	2,511.0	0.0	0.0	2,230.8	3,519.7	0.0	0.0	0.00	0.00
Ministry of Housing and Public Works	2,569.0	2,511.0	0.0	0.0	2,230.8	3,519.7	0.0	0.0	0.00	0.00
Sub-total = RCRA	1,491.8	1,310.7	0.0	0.0	1,152.2	1,968.1	0.2	0.2	0.00	0.01
Ministry of Information	525.2	221.7	0.0	0.0	169.3	522.1	0.2	0.2	0.00	0.04
Ministry of Cultural Affairs	196.3	113.2	0.0	0.0	108.4	220.0	0.0	0.0	0.00	0.00
Ministry of Religious Affairs	442.9	750.0	0.0	0.0	659.0	921.4	0.0	0.0	0.00	0.00
Ministry of Youth and Sports	327.3	225.9	0.0	0.0	215.5	304.6	0.0	0.0	0.00	0.00
Sub-total = FE	20,956.6	24,103.9	796.1	796.1	12,595.1	24,712.6	0.0	0.0	3.30	0.00
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	796.1	796.1	11,726.3	22,892.7	0.0	0.0	3.50	0.00
Sub-total = Agr	9,026.0	8,443.7	57.9	57.9	7,567.9	9,947.8	0.3	0.3	0.69	0.00
Ministry of Agriculture/3	1,893.3	1,586.9	48.8	48.8	1,452.7	1,959.2	0.0	0.0	3.07	0.00
Ministry of Fisheries and Livestock	1,014.8	824.3	9.2	9.2	614.3	883.7	0.0	0.0	1.11	0.00
Ministry of Environment and Forest	584.6	343.3	0.0	0.0	210.9	481.4	0.3	0.3	0.00	0.06
Ministry of Land	858.6	938.2	0.0	0.0	630.2	1,017.6	0.0	0.0	0.00	0.00
Ministry of Water Resources	4,674.7	4,751.0	0.0	0.0	4,659.8	5,606.0	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 (July)	Actual FY18 (Up to July)	Actual FY18	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)	Actual FY18 (up to July) as % of Revised Budget FY18	Actual FY19 (up to July) as % Budget FY19
Sub-total = IES	3,081.8	1,752.9	0.0	0.0	1,331.1	2,380.6	0.0	0.0	0.00	0.00
Ministry of Commerce	438.0	130.2	0.0	0.0	2.9	346.8	0.0	0.0	0.00	0.00
Ministry of Labour and Employment	168.3	100.0	0.0	0.0	64.1	115.7	0.0	0.0	0.00	0.00
Ministry of Industries	1,520.2	854.4	0.0	0.0	828.3	1,058.6	0.0	0.0	0.00	0.00
Ministry of Expatriates' Welfare and Overseas Employment	412.4	256.3	0.0	0.0	167.1	307.5	0.0	0.0	0.00	0.00
Ministry of Textiles and Jute	543.0	412.0	0.0	0.0	268.7	552.0	0.0	0.0	0.00	0.00
Sub-total = GPS	42,494.4	38,742.6	276.4	276.4	27,183.9	47,830.5	10.1	10.1	0.71	0.02
Road Transport and Highways Division	16,820.3	17,317.1	189.4	189.4	11,447.0	20,817.4	2.9	2.9	1.09	0.01
Ministry of Railways	13,001.1	10,817.0	0.0	0.0	9,700.8	11,154.7	7.1	7.1	0.00	0.06
Ministry of Shipping	2,185.0	2,353.4	0.0	0.0	1,794.6	2,904.6	0.0	0.0	0.00	0.00
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	87.0	87.0	756.2	2,380.6	0.0	0.0	11.16	0.00
Bridges Division	8,403.5	6,864.1	0.0	0.0	3,220.2	9,112.2	0.0	0.0	0.00	0.00
Total Development Revenue Expenditure	159,014.0	153,691.3	1,281.1	1,281.1	102,447.3	179,668.4	75.8	75.8	0.83	0.04

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY17	Fiscal Year 2017-18					Fiscal Year 2018-19		
		Budget FY18	Revised Budget FY18	Actual FY18 (July)	Actual FY18 (Up to July)	Actual FY18	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)
Tax Revenue (a+b)	178,073.2	256,449.3	232,202.0	15,204.7	15,204.7	194,316.8	305,927.0	15,961.6	15,961.6
a. NBR	171,846.9	248,190.0	224,999.5	13,911.5	13,911.5	187,096.1	296,200.0	15,357.9	15,357.9
a.1 Income	52,503.8	85,176.3	77,735.3	3,924.4	3,924.4	59,027.0	100,718.6	4,815.9	4,815.9
a.2 VAT	63,836.1	91,169.4	82,712.5	5,426.6	5,426.6	68,218.9	110,554.1	6,211.8	6,211.8
a.3 Import	31,517.0	38,401.6	34,766.4	2,559.4	2,559.4	36,508.9	48,766.2	2,370.8	2,370.8
a.4 Export	20,793.0	30,108.8	26,538.2	1,834.1	1,834.1	19,985.2	32,552.6	1,811.0	1,811.0
a.4 Excise	22.2	44.1	40.2	4.0	4.0	30.6	36.0	4.9	4.9
a.5 Sup	1,790.9	1,599.2	1,663.9	64.8	64.8	2,116.5	2,090.1	81.0	81.0
a.6 Other Taxes	1,383.9	1,690.7	1,543.0	98.4	98.4	1,209.1	1,482.4	62.4	62.4
b. Non-NBR	6,226.3	8,259.3	7,202.5	1,293.2	1,293.2	7,220.7	9,727.0	603.7	603.7
b.1 Narcotics & Liquor	68.4	92.1	85.0	6.4	6.4	78.0	102.3	7.8	7.8
b.2 Vehicles	1,401.8	1,700.0	1,550.0	128.9	128.9	1,480.1	1,428.7	137.1	137.1
b.3 Land Revenue	852.8	650.0	1,220.0	804.1	804.1	1,384.0	1,400.0	73.4	73.4
b.4 Stamp Duty	3,552.0	5,466.2	3,944.0	313.8	313.8	3,667.7	6,303.0	343.7	343.7
b.5 Surcharge	351.2	350.9	403.5	40.0	40.0	611.0	493.1	41.7	41.7
c. Non-tax Revenue	23,155.2	31,537.9	27,252.3	3,817.9	3,817.9	22,225.6	33,353.6	7,372.2	7,372.2
c.1 Dividend and Profit	3,231.7	5,397.9	2,971.8	152.9	152.9	1,944.9	3,404.8	113.9	113.9
c.2 Interest	2,211.2	1,936.7	1,936.7	192.1	192.1	1,991.2	5,462.2	280.1	280.1

		Fiscal Year 2017-18					Fiscal Year 2018-19		
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (July)	Actual FY18 (Up to July)	Actual FY18	Budget FY19	Actual FY19 (July)	Actual FY19 (up to July)
c.3 Administrative Fees and Charges	2,400.4	3,331.3	3,412.1	252.2	252.2	2,567.4	3,894.7	266.8	266.8
c.4 Fines, Penalties and Forfeiture	614.7	600.3	643.9	48.5	48.5	601.3	602.1	48.2	48.2
c.5 Receipts for Services Rendered	3,841.8	5,810.0	5,094.3	151.2	151.2	3,546.8	6,652.7	206.7	206.7
c.6 Rents, Leases and Recoveries	367.6	686.8	700.5	59.2	59.2	460.2	631.0	45.2	45.2
c.7 Tolls and Levies	544.0	664.2	605.2	46.1	46.1	611.0	657.8	70.3	70.3
c.8 Non-Commercial Sales	1,311.5	2,699.1	2,521.5	92.6	92.6	1,743.6	2,331.1	107.9	107.9
c.9 Other Non-Tax Revenue and Receipts	8,385.9	10,340.7	9,316.2	2,821.6	2,821.6	8,058.7	9,479.9	6,225.1	6,225.1
c. 10 Capital Revenue	246.5	70.9	50.1	1.5	1.5	700.4	237.2	7.9	7.9
Total Revenue (a+b+c)	201,228.4	287,987.2	259,454.3	19,022.6	19,022.6	216,542.4	339,280.7	23,333.8	23,333.8
d. Tax-GDP Ratio (base 2005-06)	9.01	11.40	10.32	0.68	0.68	8.63	11.99	0.63	0.63
e. Revenue-GDP ratio (base 2005-06)	10.18	12.80	11.53	0.85	0.85	9.62	13.30	0.91	0.91

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 July/Actual FY18 up to July)*100	(Actual FY19 up to July/ Budget FY19)*100
Tax Revenue (a+b)	90.5	157.4	131.8	89.7	105.0	5.2
a. NBR	90.7	158.3	131.6	86.4	110.4	5.2
a.1 Income	91.3	170.6	129.6	27.3	122.7	4.8
a.2 VAT	90.7	162.1	133.7	31.5	114.5	5.6
a.3 Import	90.5	133.6	140.3	16.9	92.6	4.9
a.4 Export	88.1	162.9	122.7	9.2	98.7	5.6
a.4 Excise	91.3	117.7	89.5	0.0	124.7	13.7
a.5 Sup	104.0	98.8	125.6	1.0	125.1	3.9
a.6 Other Taxes	91.3	122.6	96.1	0.6	63.4	4.2
b. Non-NBR	87.2	134.7	135.1	3.3	46.7	6.2
b.1 Narcotics & Liquor	92.3	131.1	120.3	0.0	121.6	7.7
b.2 Vehicles	91.2	96.5	92.2	0.7	106.4	9.6
b.3 Land Revenue	187.7	101.2	114.8	0.6	9.1	5.2
b.4 Stamp Duty	72.2	171.9	159.8	1.7	109.5	5.5
b.5 Surcharge						
c. Non-tax Revenue	86.4	150.1	122.4	10.3	193.1	22.1
c.1 Dividend and Profit	55.1	175.1	114.6	0.9	74.5	3.3
c.2 Interest	100.0	274.3	282.0	0.9	145.8	5.1
c.3 Administrative Fees and Charges	102.4	151.7	114.1	1.2	105.8	6.9

	(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 July/Actual FY18up to July)*100	(Actual FY19 up to July/ Budget FY19)*100
c.4 Fines, Penalties and Forfeiture	107.3	100.1	93.5	0.3	99.4	8.0
c.5 Receipts for Services Rendered	87.7	187.6	130.6	1.6	136.8	3.1
c.6 Rents, Leases and Recoveries	102.0	137.1	90.1	0.2	76.3	7.2
c.7 Tolls and Levies	91.1	107.7	108.7	0.3	152.6	10.7
c.8 Non-Commercial Sales	93.4	133.7	92.4	0.8	116.5	4.6
c.9 Other Non-Tax Revenue and Receipts	90.1	117.6	101.8	3.7	220.6	65.7
c. 10 Capital Revenue	70.7	33.9	473.3	0.3	540.0	3.3
Total Revenue (a+b+c)	90.1	156.7	130.8	100.0	122.7	6.9

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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