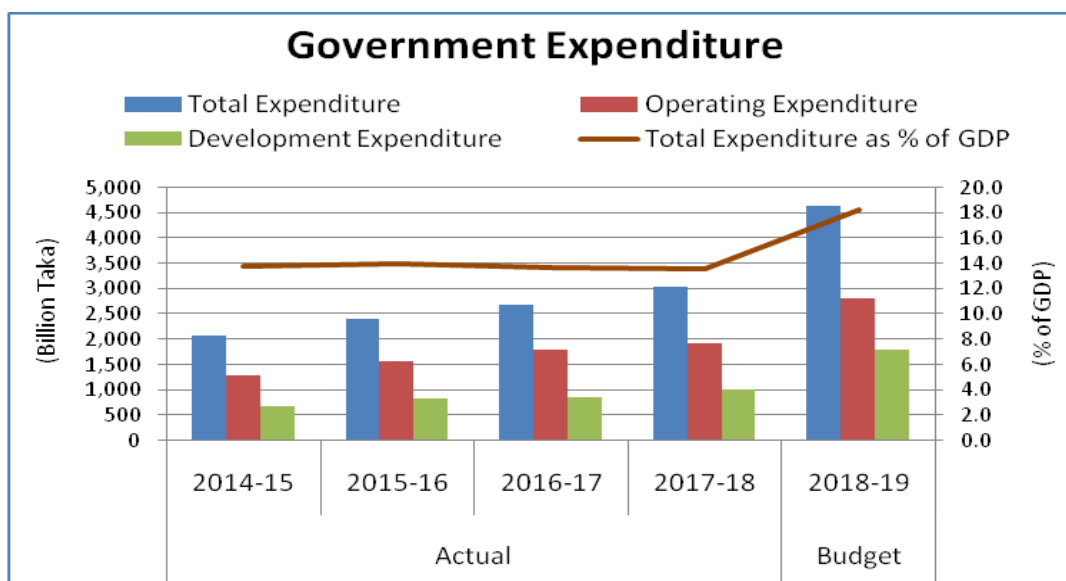




Monthly Report on Fiscal Position

November 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 November, 2018 in the current fiscal year (FY 19) is 28.6 percent of the non-development budget estimates. Actual development expenditure during the same period is 12.83 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 November 2018, 28.6 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (83.2 Percent). Total NBR tax collection is 27.2 percent of the annual target. Regarding NTR (Non Tax Revenue), 40.0 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 November 2018, in current fiscal, overall balance (excluding grants) is -0.23 percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

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 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 November)	Actual (up to November) as % of Budget FY19
GPS	54,102	45,897	38,381	19.7	83.6	71,985	133.1	156.8	187.6	16,424	22.8
LGRD	3,910	4,499	4,093	2.1	91.0	4,515	115.5	100.4	110.3	1,481	32.8
Defense	25,076	25,486	21,107	10.8	82.8	27,932	111.4	109.6	132.3	8,659	31.0
POS	20,286	21,488	19,792	10.2	92.1	23,575	116.2	109.7	119.1	6,714	28.5
Edu	35,290	34,927	33,484	17.2	95.9	38,615	109.4	110.6	115.3	15,126	39.2
Health	11,131	11,314	10,174	5.2	89.9	12,242	110.0	108.2	120.3	3,266	26.7
SSW	19,787	17,818	14,974	7.7	84.0	21,582	109.1	121.1	144.1	3,718	17.2
Housing	1,164	1,272	1,233	0.6	96.9	1,443	124.0	113.4	117.1	612	42.4
RCRA	2,116	2,101	3,319	1.7	158.0	2,373	112.1	112.9	71.5	1,003	42.3
F&E	163	158	1,135	0.6	719.3	208	127.5	131.7	18.3	1,922	925.2
Agri	15,403	12,591	11,559	5.9	91.8	16,313	105.9	129.6	141.1	2,599	15.9
IES	999	1,188	1,092	0.6	91.9	1,084	108.6	91.3	99.3	423	39.0
Trans	7,611	8,239	7,758	4.0	94.2	8,655	113.7	105.1	111.6	2,888	33.4
Interest payment	26,983	24,050	26,764	13.7	111.3	38,891	144.1	161.7	145.3	12,275	31.6
Total	224,019	211,028	194,864	100	92.3	269,415	120.3	127.7	138.3	77,109	28.6

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 November 2018, apart from interest payment spending in Fuel and Energy (F&E), Housing, Recreation, Culture and Religious Affairs (RCRA), Education, Industries and Economic Services (IES), Defence, LGRD, and Transportation were on the higher side. Lower utilization rate in some sectors like Agriculture, Social Security and Welfare (SSW), and General Public Services (GPS) contributed to a less-than-average performance in total non-development spending;
- As a whole, non-development spending up to November 2018 amounts to 28.6 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.

² 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 payments, 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	40.7	32.8	4.6	5.9	13.7	2.3
Sector Share in Budget FY19	45.8	29.1	3.3	6.1	14.4	1.3
Sector share in Actual expenditure FY19 (Up to November)	41.2	31.4	6.2	3.4	15.9	1.8

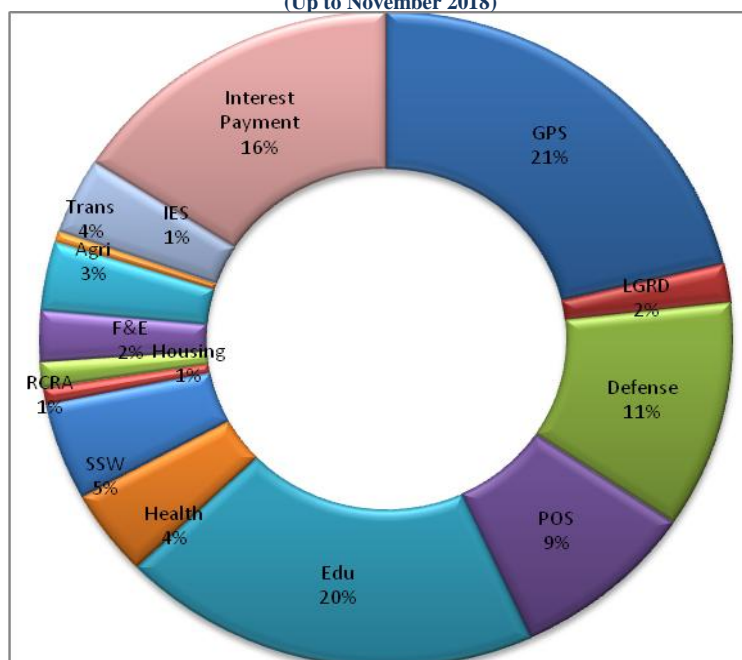
Note:

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 November 2018, among all categories expenditure on administration sector was the highest.

1.1.3 Sectors' Share in Resource Utilization

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



Total non-development spending up to November, 2018 in the current fiscal year (FY19) is 28.6 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 General Public Service (21 percent) followed by education (20 percent), interest payments (16 percent), and Defense (11 percent).

1.1.4 Sector-wise Utilization

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

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

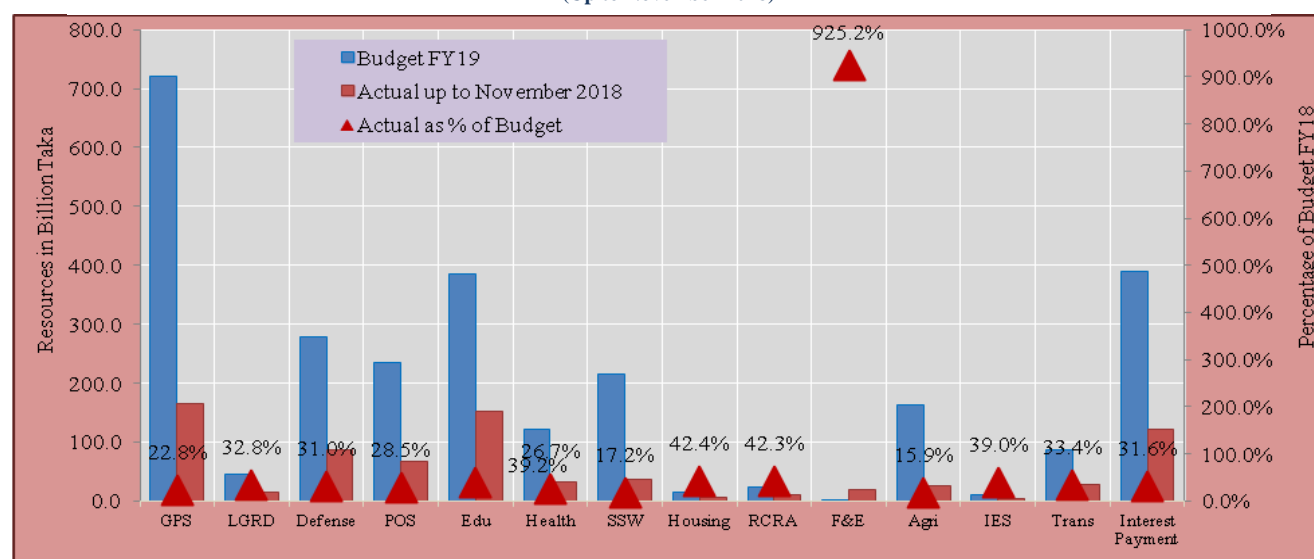


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (925.2%), Housing (42.4%), Recreation, Culture and Religious Affairs (42.3%), Education (39.2%), Industrial and Economic Services (39.0%), Transportation (33.4%), Defense (31.0%), Public Order and Safety (28.5%) 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 November 2018 is 28.6 percent of the budget estimate, which was also 28.6 percent of the budget in 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 November 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 November 2018)

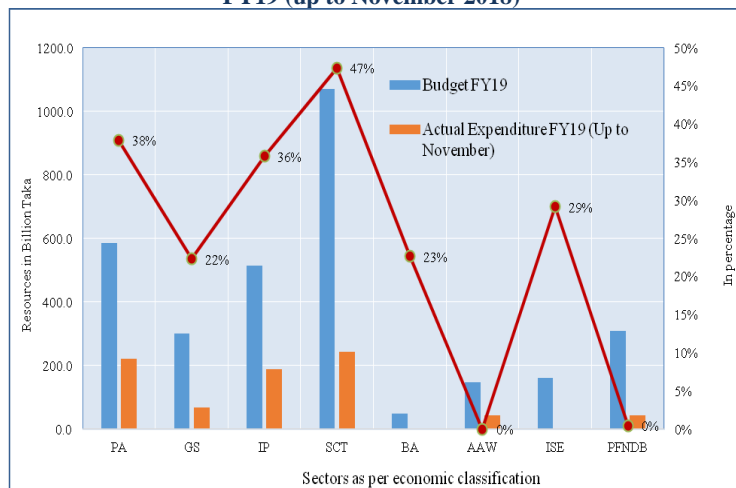
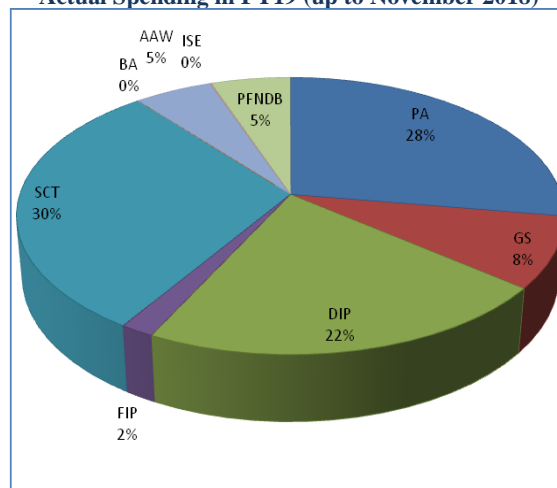


Figure 4: Share of Different Categories in Total Actual Spending in FY19 (up to November 2018)



Up to November 2018, utilization rate of total non-development expenditure is 28.6 percent. For some categories, like subsidies and current transfer (47%), pay and allowances (38%), and interest payments (36%) 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 November 2018, actual expenditure is 12.8 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 12.4 percent of the budget;
- During this period, Housing sector (25.04 percent) made the highest utilization of allocated resources followed by Fuel & Energy sector (21.73 percent), Agriculture, Fisheries and Land sector (15.08 percent), and LGRD (13.27 percent).
- Some of the sectors with large allocation like Education showed less-than-average performance.

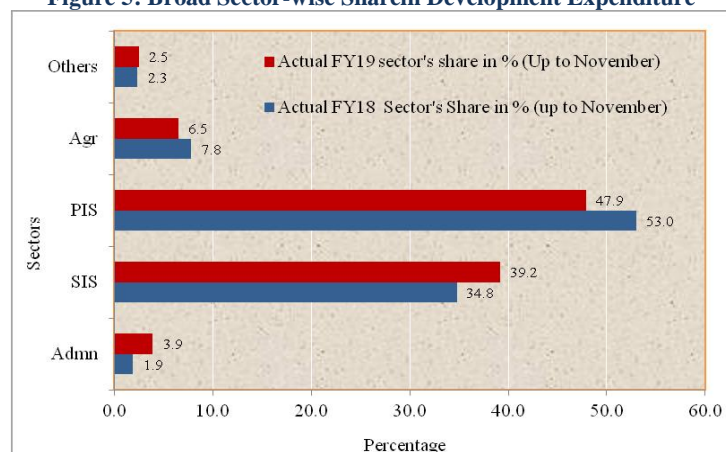
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

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 November)	Sector's Share in Actual (up to November) (%)	Actual FY18 as % of Revised Budget FY18	Budget FY19	Actual FY19 (up to November)	Budget FY19 as % of Revised Budget FY18	Budget FY19 as % of Actual FY18	Actual FY19 (up to November) as % of Budget FY19	Actual FY19 sector's share in % (up to November)
GPS	8,345	10,145	6,499	190	0.96	64.05	10,952	642	107.95	168.53	5.86	2.79
LGRD	23,790	25,480	17,481	3,029	15.35	68.61	28,152	3,735	110.49	161.04	13.27	16.20
Defence	680	930	42	5	0.02	4.53	1,152	0	123.92	2736.15	0.02	0.00
POS	2,564	2,493	2,261	183	0.93	90.70	3,018	259	121.07	133.48	8.58	1.12
Edu	30,155	25,001	14,089	2,018	10.22	56.35	29,321	2,507	117.28	208.11	8.55	10.88
Health	9,520	8,700	6,664	1,030	5.22	76.61	11,141	1,437	128.06	167.16	12.90	6.23
SSW	4,340	4,078	3,117	349	1.77	76.44	5,572	472	136.65	178.77	8.46	2.05
HCS	2,569	2,511	2,223	438	2.22	88.53	3,520	881	140.17	158.33	25.04	3.82
RCRA	1,492	1,311	1,142	257	1.30	87.15	1,968	330	150.15	172.29	16.75	1.43
FE	20,957	24,104	27,414	4,914	24.90	113.73	24,713	5,369	102.53	90.15	21.73	23.29
AFL	9,026	8,444	7,567	1,540	7.80	89.62	9,948	1,500	117.81	131.47	15.08	6.51
IES	3,082	1,753	1,334	234	1.18	76.12	2,381	245	135.81	178.42	10.31	1.06
TC	42,494	38,743	32,320	5,550	28.12	83.42	47,830	5,676	123.46	147.99	11.87	24.62
Total	159,014	153,691	122,154	19,736	100.00	79.48	179,668	23,055	116.90	147.08	12.83	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 November, 2018 is presented in Figure 5.

➤ From the graph it appears that up to November 2018, the maximum share of spending went to physical infrastructure (47.9 percent) followed by social infrastructure (39.2 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 COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to November, 2018:

Table 4: Revenue Collection Position

(In Crore Taka)

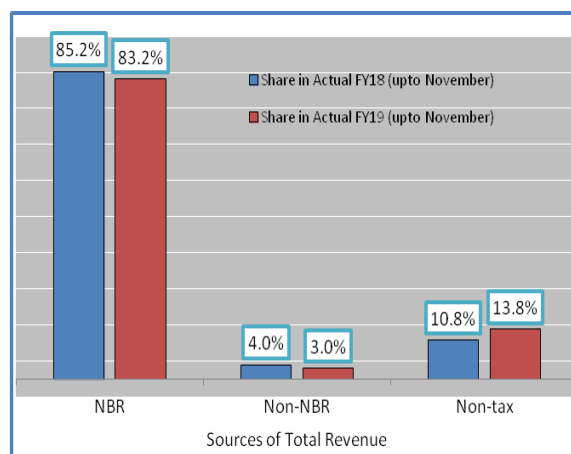
Sources of Revenue	Fiscal Year 2017-18					Fiscal Year 2018-19			
	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (November)	Actual FY18 (up to November)	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)	Actual (up to November) as percentage of Budget FY19
Tax Revenue (a+b)	256,449	232,202	194,325	16,109	76,316	305,927	17,076	83,544	27.3
a. NBR	248,190	224,999	187,103	15,559	72,928	296,200	16,552	80,627	27.2
a.1 Income	85,176	77,735	59,031	3,999	20,012	100,719	3,960	22,505	22.3
a.2 VAT	91,169	82,712	68,221	6,150	27,866	110,554	7,197	32,326	29.2
a.3 Import	38,402	34,766	36,509	3,079	14,471	48,766	3,191	15,095	31.0
a.4 Export duty	30,109	26,538	19,986	2,153	9,686	32,553	1,932	9,709	29.8
a.5 Excise	44	40	31	7	21	36	76	104	288.9
a.6 Supplementary Duty	1,599	1,664	2,117	72	377	2,090	96	460	22.0
a.7 Other Taxes	1,691	1,543	1,209	99	495	1,482	101	428	28.8
b. Non-NBR	8,259	7,203	7,222	550	3,388	9,727	524	2,918	30.0
c. Non-tax Revenue	31,538	27,252	22,229	1,074	9,253	33,354	1,024	13,339	40.0
Total Revenue (a + b + c)	287,987	259,454	216,554	17,183	85,569	339,281	18,100	96,883	28.6
d. Tax-GDP Ratio (base 2005-06)	11.40	10.32	8.63	0.72	3.39	11.99	0.67	3.27	-
e. Revenue-GDP ratio (base 2005-06)	12.80	11.53	9.62	0.76	3.80	13.30	0.71	3.80	-

- **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 (83.2 percent up to November 2018-19).
- Growth rates of NBR & Non-NBR tax are 10.6 and -13.9 percent respectively. On the other hand, non-tax revenue collection grew by 44.2 percent compared to the corresponding period of the previous fiscal year (FY18).
- For tax and non-tax revenue, achievements as to annual target were 27.3 and 40.0 percent respectively

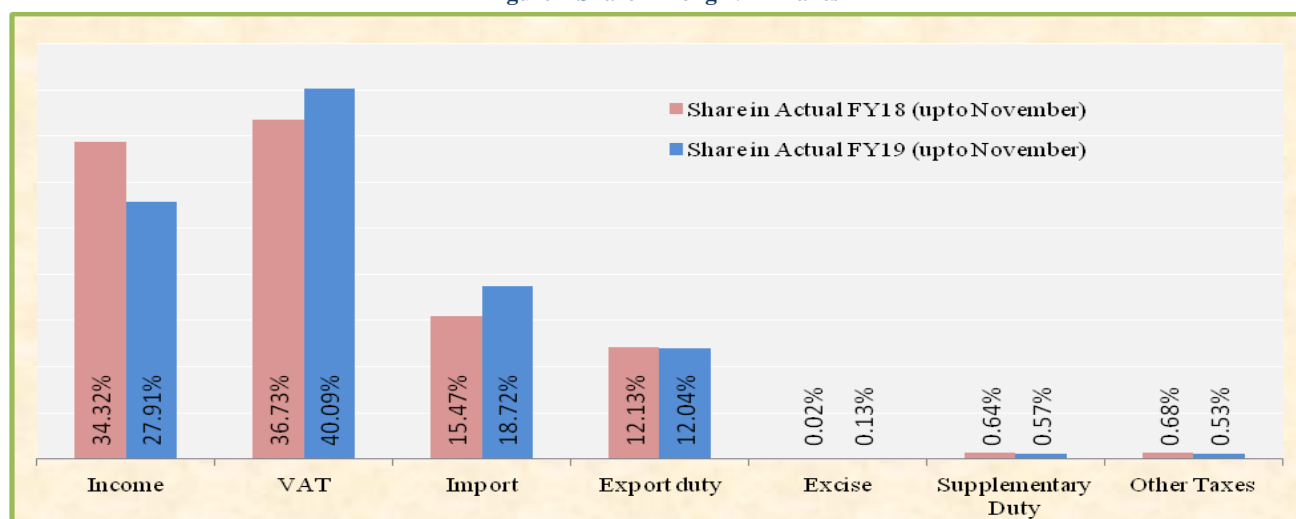
Figure 6: Sources of Revenue Collection



- Up to November 2018, total revenue collection for FY19 increased by 13.2 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 28.6 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 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 November 2018, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.1 percent was collected from VAT, 27.9 percent from income tax, 18.7 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 November	Accounts 2018-19 up to November
	Budget	Revised	Accounts November	Accounts 2017-18	Budget	Revised Budget	Accounts November		
Revenues	287,990	259,454	17,183	216,556	339,294	316612	18,101	85,569	96,885
Tax Revenue	256,448	232,202	16,109	194,327	305,928	289600	17,077	76,317	83,546
Non-Tax Revenue	31,542	27,252	1,074	22,229	33,368	27013	1,024	9,253	13,339
Foreign Grants	5,504	4,457	9	868	4,051	3787	81	18	82
Revenue and Foreign Grants	293,494	263,911	17,192	217,424	343,345	320400	18,181	85,588	96,967
Non-Development Expenditure	234,012	210,577	12,546	191,473	282,415	266727	17,916	63,541	76,184
Net Outlay for Food Account Operation	361	3,894	316	6,994	365	282	229	2,474	3,589
Loans & Advances (Net)	6,879	3,335	-78	1,430	2,124	2082	164	702	-166
Development Expenditure	159,013	153,688	5,340	122,154	179,669	173449	6,793	19,736	23,055
Development Program financed from Revenue Budget	249	261	9	141	327	299	13	24	35
Non-ADP Project	3,512	3,140	0	1,495	4,365	4143	0	0	0
Annual Development Programme	153,331	148,381	5,328	119,538	173,000	167000	6,733	19,709	22,959
Non-ADP FFW and Transfer	1,921	1,906	3	980	1,978	2008	47	3	61
Total Expenditure	400,266	371,495	18,123	322,050	464,574	442541	25,102	86,453	102,662
Overall Balance (Including Grants)	-106,772	-107,584	-931	-104,626	-121,229	-122142	-6,921	-866	-5,695
Overall Balance (Excluding Grants)	-112,276	-112,040	-940	-105,494	-125,280	-125929	-7,001	-884	-5,777
(In percent of GDP 2005-06 base) (Including grants)	-4.74	-4.78	-0.04	-4.65	-4.75	0.00	-0.27	-0.04	-0.22
(In percent of GDP 2005-06 base) (Excluding grants)	-4.99	-4.98	-0.04	-4.69	-4.91	0.00	-0.27	-0.04	-0.23

- In FY18, actual budget deficit (excluding grants) as percentage of GDP was 4.69 percent. Including grants it was 4.65 percent of GDP;
- Budget deficit (excluding grants) for FY19 is estimated to be 4.91 percent of GDP. Including grants the deficit is expected to be 4.75 percent of GDP;
- For FY19, actual overall balance up to November, 2018 (excluding grants) as percentage of GDP was -0.23 percent.

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

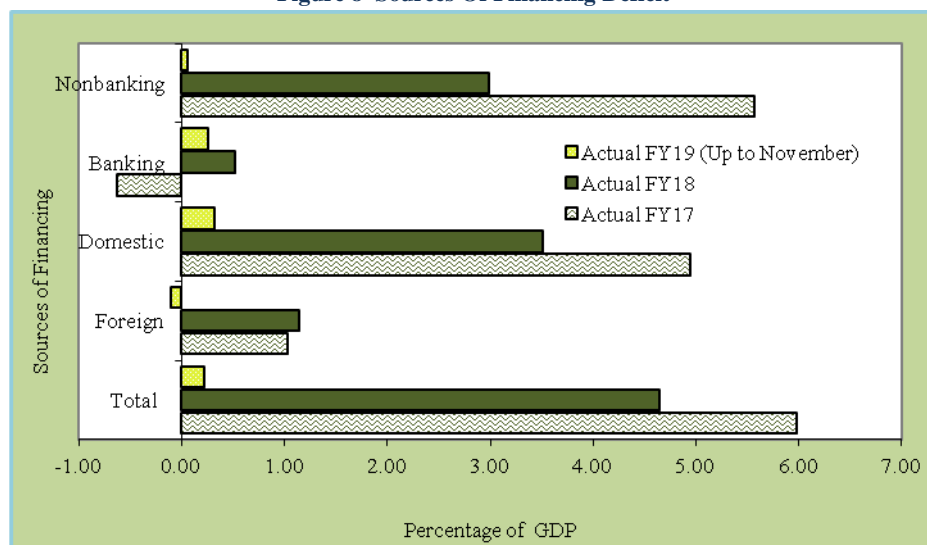
5.0 Financing

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 November	Accounts FY18	Budget	Revised Budget	Accounts November	Accounts FY18 up to November	Accounts FY19 up to November
1.0 Foreign Borrowing-Net	46,420	41,567	-32	25,621	50,016	43,397	-98	1,953	-2,669
1.1 Foreign Borrowing	55,313	51,040	553	33,132	60,585	53,883	698	5,548	2,058
1.2 Amortization	-8,893	-9,473	-585	-7,512	-10,569	-10,486	-796	-3,595	-4,726
2.0 Domestic Borrowing	60,351	66,017	963	79,004	71,226	78,745	7,018	-1,087	8,362
2.1 Borrowing from Banking System (Net)	28,202	19,917	-134	11,731	42,029	30,895	6,487	-4,591	6,739
2.1.1 Long-Term Debt (Net)	19,437	13,380	-1,365	6,171	23,965	21,117	2,242	66	5,604
2.1.2 Short-Term Debt (Net)	8,765	6,537	1,231	5,560	18,064	9,778	4,244	-4,657	1,135
2.2 Non-Bank Borrowing (Net)	32,149	46,100	1,097	67,273	29,197	47,850	531	3,503	1,622
2.2.1 National Savings Schemes (Net)	30,150	44,000	3,834	46,289	26,197	45,000	3,809	21,168	24,908
2.2.2 Others	1,999	2,100	-2,737	20,984	3,000	2,850	-3,277	-17,664	-23,285
Total - Financing :	106,771	107,584	931	104,624	121,242	122,142	6,920	866	5,693
GDP	2,250,479	2,250,479	2,250,479	2,250,479	2,551,219	0	2,551,219	2,250,479	2,551,219
(In percent of GDP) :	4.74	4.78	0.04	4.65	4.75	4.79	0.27	0.04	0.22

Figure 8 Sources Of Financing Deficit



For FY19, up to November, 2018 total financing is positive 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 (November)	Actual FY18 (Up to November)	Actual FY18	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)
General Public Services	54,102	45,897	2,563	13,780	38,381	71,985	3,776	16,424
LGRD	3,910	4,499	246	927	4,093	4,515	372	1,481
Defence	25,076	25,486	1,540	9,195	21,107	27,932	2,218	8,659
Public Order and safety	20,286	21,488	1,404	5,839	19,792	23,575	1,511	6,714
Education & technology	35,290	34,927	2,391	13,025	33,484	38,615	3,244	15,126
Health	11,131	11,314	705	3,299	10,174	12,242	761	3,266
Social Security and Welfare	19,787	17,818	639	3,065	14,974	21,582	1,163	3,718
Housing	1,164	1,272	76	256	1,233	1,443	81	612
Recreation, Culture and Religious Affairs	2,116	2,101	229	914	3,319	2,373	404	1,003
Fuel and Energy	163	158	4	29	1,135	208	719	1,922
Agriculture	15,403	12,591	604	2,767	11,559	16,313	676	2,599
Industrial & Economic Services	999	1,188	109	396	1,092	1,084	115	423
Transport and Communication	7,611	8,239	438	1,978	7,758	8,655	799	2,888
Interest	26,983	24,050	1,817	8,683	26,764	38,891	2,473	12,275
Total - Non-Development Revenue Expenditure	224,019	211,028	12,766	64,154	194,864	269,415	18,311	77,109

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 (November)	Actual FY18 (Up to November)	Actual FY18	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)	Actual FY19 (up to November) as % Budget FY19
Sub-total = GPS	38,381	54,102	45,897	2,563	13,780	38,381	71,985	3,776	16,424	22.8
Office of the President	22	21	22	1	9	22	23	1	9	40.5
Parliament	237	298	298	15	71	237	298	17	76	25.7
Prime Minister's Office	415	486	585	24	112	415	487	50	153	31.4
Cabinet Division	58	58	65	5	19	58	74	6	24	32.7
Election Commission	290	308	348	19	88	290	1,685	48	107	6.3
Ministry of Public Administration	1,639	1,772	1,970	124	569	1,639	2,177	153	676	31.1
Public Service Commission	54	46	52	4	18	54	47	4	21	43.4
Finance Division	30,969	45,800	36,371	2,062	11,609	30,969	60,443	3,112	12,881	21.3

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (November)	Actual FY18 (Up to November)	Actual FY18	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)	Actual FY19 (up to November) as % Budget FY19
Internal Resources Division	885	1,865	1,791	94	363	885	2,037	71	624	30.6
Financial Institutions Division	355	111	359	1	25	355	279	2	55	19.6
Economic Relations Division	2,275	1,999	2,576	101	632	2,275	3,021	213	1,423	47.1
Planning Division/2	68	70	69	5	25	68	73	8	28	38.6
Implementation, Monitoring and Evaluation Division	52	51	52	4	11	52	37	1	9	24.8
Statistics and Informatics Division	150	165	165	12	56	150	182	12	55	30.1
Ministry of Foreign Affairs	913	1,049	1,173	91	171	913	1,120	77	283	25.3
Sub-total = LGRD	4,093	3,910	4,499	246	927	4,093	4,515	372	1,481	32.8
Local Government Division	3,592	3,139	3,690	220	689	3,592	3,682	346	1,249	33.9
Rural Development and Co-operatives Division	469	470	481	21	225	469	514	24	218	42.5
Ministry of Chittagong Hill Tracts Affairs	32	301	329	5	14	32	320	2	13	4.2
Sub-total = Defence	21,107	25,076	25,486	1,540	9,195	21,107	27,932	2,218	8,659	31.0
Ministry of Defence - Defence Services	20,255	24,074	24,438	1,481	8,797	20,255	26,750	2,161	8,367	31.3
Ministry of Defence - Others Services	827	971	1,017	57	390	827	1,147	55	284	24.7
Armed Forces Division	24	30	30	2	8	24	35	2	9	25.0
Sub-total=POS	19,792	20,286	21,488	1,404	5,839	19,792	23,575	1,511	6,714	28.5
Supreme Court	166	165	168	13	58	166	180	11	61	34.2
Law and Justice Division	976	916	975	66	399	976	1,040	64	398	38.2
Public Security Division	17,017	17,231	18,312	1,229	4,931	17,017	20,148	1,322	5,711	28.3
Legislative and Parliamentary Affairs Division	25	22	26	1	9	25	35	1	9	27.2
Anti Corruption Commission	80	81	83	7	28	80	89	6	30	33.7
Security Services Division	1,528	1,872	1,925	89	415	1,528	2,083	106	504	24.2
Sub-total = Edu	33,484	35,290	34,927	2,391	13,025	33,484	38,615	3,244	15,126	39.2
Ministry of Primary and Mass Education	11,800	13,270	12,687	919	4,314	11,800	14,154	1,010	5,284	37.3
Secondary and Higher Education Division	16,762	16,964	17,163	1,076	6,733	16,762	18,874	1,880	7,853	41.6
Ministry of Science and Technology	444	436	445	45	194	444	480	7	221	45.9
Information and Communication Technology Division	194	189	209	6	40	194	213	7	45	21.3
Technical and Madrasah Education Division	4,284	4,430	4,423	346	1,744	4,284	4,894	340	1,722	35.2
Sub-total = Health	10,174	11,131	11,314	705	3,299	10,174	12,242	761	3,266	26.7
Health Services Division	7,694	8,331	8,443	490	2,402	7,694	9,118	519	2,355	25.8

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (November)	Actual FY18 (Up to November)	Actual FY18	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)	Actual FY19 (up to November) as % Budget FY19
Medical Education and Family Welfare Division	2,480	2,799	2,871	215	897	2,480	3,124	241	910	29.1
Sub-total = SSW	14,974	19,787	17,818	639	3,065	14,974	21,582	1,163	3,718	17.2
Ministry of Social Welfare	4,565	4,625	4,625	69	1,160	4,565	5,339	43	1,268	23.7
Ministry of Women and Children Affairs	2,241	2,273	2,408	97	164	2,241	2,980	50	129	4.3
Ministry of Food	1,450	3,457	1,599	2	13	1,450	3,391	98	137	4.0
Ministry of Disaster Management and Relief	3,555	5,866	5,612	114	258	3,555	6,162	519	812	13.2
Ministry of Liberation Affairs	3,163	3,566	3,574	359	1,470	3,163	3,711	452	1,372	37.0
Sub-total = HCS	1,233	1,164	1,272	76	256	1,233	1,443	81	612	42.4
Ministry of Housing and Public Works	1,233	1,164	1,272	76	256	1,233	1,443	81	612	42.4
Sub-total = RCRA	3,319	2,116	2,101	229	914	3,319	2,373	404	1,003	42.3
Ministry of Information	2,007	621	629	127	545	2,007	643	51	268	41.7
Ministry of Cultural Affairs	276	220	283	34	96	276	290	44	124	42.7
Ministry of Religious Affairs	218	216	225	22	104	218	247	222	296	119.9
Ministry of Youth and Sports	818	1,059	965	45	169	818	1,193	87	315	26.4
Sub-total = FE	1,135	163	158	4	29	1,135	208	719	1,922	925.2
Energy and Mineral Resources Division	151	114	95	3	17	151	165	4	15	9.3
Power Division	984	49	63	1	12	984	43	715	1,906	4,419.7
Sub-total = Agr	11,559	15,403	12,591	604	2,767	11,559	16,313	676	2,599	15.9
Ministry of Agriculture/3	7,785	11,707	8,728	220	1,343	7,785	11,951	214	1,191	10.0
Ministry of Fisheries and Livestock	900	914	937	75	345	900	984	73	351	35.7
Ministry of Environment and Forest	508	535	548	31	174	508	789	33	247	31.3
Ministry of Land	1,000	995	1,007	66	326	1,000	1,101	68	332	30.1
Ministry of Water Resources	1,366	1,252	1,371	212	580	1,366	1,487	288	478	32.2
Sub-total = IES	1,092	999	1,188	109	396	1,092	1,084	115	423	39.0
Ministry of Commerce	158	174	182	10	44	158	209	13	49	23.6
Ministry of Labour and Employment	82	94	92	7	31	82	111	7	46	41.6
Ministry of Industries	474	304	482	53	191	474	293	55	182	62.3
Ministry of Expatriates' Welfare and Overseas Employment	231	274	271	19	72	231	287	17	77	26.9
Ministry of Textiles and Jute	146	152	161	20	59	146	185	23	68	36.6
Sub-total = TC	7,758	7,611	8,239	438	1,978	7,758	8,655	799	2,888	33.4
Road Transport and Highways Division	3,416	2,876	3,562	131	556	3,416	3,563	581	1,493	41.9
Ministry of Railways	2,707	3,037	3,087	219	860	2,707	3,410	1	536	15.7

Ministries/Division	Fiscal Year 2017-18						Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (November)	Actual FY18 (Up to November)	Actual FY18	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)	Actual FY19 (up to November) as % Budget FY19
Ministry of Shipping	543	547	552	3	139	543	632	119	274	43.3
Ministry of Civil Aviation and Tourism	47	43	43	0	26	47	47	10	23	48.9
Posts and Telecommunications Division	1,023	1,081	967	80	392	1,023	1,002	86	560	55.8
Bridges Division	22	26	26	4	4	22	2	3	3	168.6
Sub-total = Interest	23,159	25,037	21,535	1,597	8,069	23,159	35,928	2,024	11,307	31.5
Domestic	23,159	25,037	21,535	1,597	8,069	23,159	35,928	2,024	11,307	31.5
Foreign	-	-	-	-	-	-	-	-	-	-
Total Non-Development Revenue Expenditure	191,259	222,074	208,512	12,546	63,541	191,259	266,452	17,862	76,141	28.6

Appendix 3: Non-Development Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to November)	Budget FY19	Actual FY19 (Up to November)	Actual FY18 (Up to November) as % of Budget FY18	Actual FY19 (upto November) as % of Budget FY19
Pay and Allowances	54,308	53,210	47,847	19,259	58,524	22,157	35.5	37.9
Pay of Officers	7,327	7,245	6,763	2,830	7,679	2,977	38.6	38.8
Pay of Establishment	21,740	20,926	18,796	7,180	23,046	8,973	33.0	38.9
Allowances	25,240	25,039	22,288	9,249	27,799	10,207	36.6	36.7
Goods and Services	23,843	26,586	23,479	5,098	29,994	6,691	21.4	22.3
Supplies and Services	17,401	18,826	15,993	4,356	21,443	5,100	25.0	23.8
Repairs Maintenance and Rehabilitation	6,442	7,760	7,487	742	8,551	1,591	11.5	18.6
Interest Payments	41,457	37,920	41,766	15,145	51,338	18,704	36.5	36.4
Domestic	39,511	35,404	38,160	14,199	48,375	17,302	35.9	35.8
Foreign	1,946	2,516	3,605	947	2,963	1,402	48.7	47.3
Subsidies and Incentives and Current Transfers	86,207	75,582	65,613	20,348	107,003	24,248	23.6	22.7
Subsidies and Incentives	19,454	17,329	10,812	1,217	33,205	4,063	6.3	12.2
Grants in Aid	41,017	41,799	36,535	12,454	45,173	14,858	30.4	32.9
Pensions and Gratuities	22,940	13,686	14,709	6,126	26,047	4,758	26.7	18.3
Others	2,796	2,767	3,557	552	2,578	568	19.8	22.0
Block Allocations	3,328	530	175	44	4,808	0	1.3	0.0
Unexpected	2,000	176	8	0	2,003	0	0.0	0.0
Others	1,328	354	166	44	2,805	0	3.3	0.0
Total - Operating Recurrent Expenditure (A)	209,142	193,827	178,879	59,895	251,667	71,800	28.6	28.5
Acquisition of Assets and Works (B)	12,926	14,684	12,364	3,646	14,785	4,312	28.2	29.2
Acquisition of Assets	12,128	13,468	11,147	3,479	13,786	4,187	28.7	30.4
Acquisition of Land	798	1,216	1,218	167	999	125	21.0	12.5

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to November)	Budget FY19	Actual FY19 (Up to November)	Actual FY18 (Up to November) as % of Budget FY18	Actual FY19 (upto November) as % of Budget FY19
Total - Augmented Operating Recurrent Expenditure (A+B):	222,068	208,511	191,244	63,541	266,451	76,111	28.6	28.6
Investments in Shares and Equities (C)	11,945	2,066	225	0	15,963	73	0.0	0.5
Share Capital	11,945	2,066	225	0	15,963	73	0.0	0.5
Total - Operating Capital Expenditure (B+C)	24,871	16,750	12,590	3,646	30,748	4,385	14.7	14.3
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	234,013	210,578	191,469	63,541	282,415	76,184	27.2	27.0

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 (November)	Actual FY18 (Up to November)	Actual FY18	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)	Actual FY18 (up to November) as % of Revised Budget FY18	Actual FY19 (up to November) as % Budget FY19
Sub-total = GPS	8,345.4	10,145.4	35.4	190.4	6,498.5	10,951.9	99.0	642.3	1.88	5.86
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	10.1	116.9	3,766.0	2,313.5	11.8	458.0	2.77	19.80
Cabinet Division	36.6	17.7	0.0	0.1	3.6	72.8	0.1	2.1	0.57	2.83
Election Commission	761.9	605.1	0.4	0.7	125.1	210.0	35.8	61.7	0.12	29.36
Ministry of Public Administration	225.0	168.5	2.2	9.1	148.9	287.0	0.0	24.8	5.43	8.63
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	4.8	12.8	679.1	3,446.4	2.8	12.4	0.77	0.36
Internal Resources Division (IRD)	340.1	253.0	2.9	4.1	12.0	389.4	1.3	3.4	1.63	0.87
Financial Institutions Division	2,429.4	1,985.6	0.0	0.2	1,203.3	2,183.1	4.2	5.0	0.01	0.23
Economic Relations Division	36.7	40.3	10.6	15.7	29.3	34.9	0.1	0.4	39.06	1.20
Planning Division/2	1,261.9	644.7	1.0	22.1	118.3	1,306.3	37.3	45.8	3.43	3.51
Implementation Monitoring and Evaluation Division	49.3	60.2	0.1	1.0	23.1	98.0	2.6	3.4	1.60	3.45
Statistics and Informatics Division	352.7	403.4	3.3	7.5	346.1	417.0	3.0	12.1	1.85	2.89
Ministry of Foreign Affairs	139.8	44.7	0.0	0.1	26.0	129.2	0.0	13.4	0.15	10.35
Sub-total = LGRD	23,789.9	25,479.7	891.4	3,029.4	17,481.2	28,152.3	1,339.9	3,734.9	11.89	13.27
Local Government Division	21,526.2	22,849.9	689.1	2,410.7	15,031.3	25,468.2	1,011.7	3,061.6	10.55	12.02
Rural Development and Co-operatives Division	1,414.4	1,715.3	157.1	449.9	1,693.0	1,695.1	228.5	520.7	26.23	30.72
Ministry of Chittagong Hill Tracts Affairs	849.3	914.5	45.2	168.8	757.0	989.0	99.7	152.6	18.46	15.43
Sub-total = Defence	679.9	930.0	2.5	4.8	42.1	1,152.5	0.0	0.2	0.51	0.02
Ministry of Defence - Defence Services	679.9	930.0	2.5	4.8	42.1	1,152.5	0.0	0.2	0.51	0.02

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (November)	Actual FY18 (Up to November)	Actual FY18	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)	Actual FY18 (up to November) as % of Revised Budget FY18	Actual FY19 (up to November) as % Budget FY19
Sub-total=POS	2,564.2	2,493.1	59.2	182.9	2,261.2	3,018.3	127.6	259.1	7.34	8.58
Law and Justice Division	504.5	504.0	17.7	48.8	424.8	480.7	19.9	47.5	9.69	9.88
Public Security Division	1,044.8	1,072.4	32.7	89.1	1,026.4	1,257.6	90.0	125.6	8.31	9.99
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	1.9	1.9	0.26	6.79
Security Services Division	994.4	905.4	8.7	44.9	802.8	1,251.3	15.9	84.0	4.96	6.71
Sub-total = Edu	30,154.7	25,000.6	523.6	2,018.0	14,089.0	29,321.1	565.4	2,507.4	8.07	8.55
Ministry of Primary and Mass Education	8,751.9	7,411.0	290.3	644.4	6,544.6	8,312.0	260.7	560.8	8.70	6.75
Secondary and Higher Education Division	6,177.4	4,355.3	108.4	384.7	3,382.6	6,014.2	124.3	305.0	8.83	5.07
Ministry of Science and Technology	10,602.1	9,246.7	27.1	580.7	2,246.6	11,720.4	90.8	1,294.7	6.28	11.05
Information and Communication Technology Division	3,784.5	3,269.9	96.7	394.2	1,414.3	2,468.2	60.3	300.6	12.06	12.18
Technical and Madrasah Education Division	838.9	717.7	1.1	14.0	500.9	806.4	29.4	46.3	1.95	5.74
Sub-total = Health	9,520.3	8,699.6	270.5	1,029.6	6,664.5	11,140.6	554.7	1,437.3	11.84	12.90
Health Services Division	7,850.6	6,936.6	239.2	845.9	5,341.8	9,040.6	508.1	1,283.2	12.19	14.19
Medical Education and Family Welfare Division	1,669.7	1,763.0	31.3	183.8	1,322.6	2,100.0	46.6	154.1	10.42	7.34
Sub-total = SSW	4,340.2	4,078.1	86.8	348.5	3,117.2	5,572.5	178.7	471.6	8.55	8.46
Ministry of Social Welfare	207.6	192.0	10.0	28.2	182.2	254.0	9.6	24.6	14.72	9.70
Ministry of Women and Children Affairs	302.1	224.3	13.4	44.8	191.5	509.0	6.0	83.1	19.97	16.32
Ministry of Food	424.2	317.3	0.1	2.9	297.8	763.7	9.7	49.2	0.92	6.45
Ministry of Disaster Management and Relief	2,986.3	3,069.6	56.4	251.8	2,195.3	3,495.8	132.8	276.3	8.20	7.90
Ministry of Liberation Affairs	420.0	275.0	7.0	20.8	250.3	550.0	20.6	38.4	7.55	6.98
Sub-total = HCS	2,569.0	2,511.0	261.8	437.7	2,223.1	3,519.7	521.6	881.5	17.43	25.04
Ministry of Housing and Public Works	2,569.0	2,511.0	261.8	437.7	2,223.1	3,519.7	521.6	881.5	17.43	25.04
Sub-total = RCRA	1,491.8	1,310.7	95.2	257.2	1,142.3	1,968.1	66.4	329.6	19.63	16.75
Ministry of Information	525.2	221.7	0.8	11.4	159.5	522.1	24.6	38.4	5.13	7.35
Ministry of Cultural Affairs	196.3	113.2	0.7	32.1	108.4	220.0	9.4	91.2	28.38	41.44
Ministry of Religious Affairs	442.9	750.0	80.6	165.5	659.0	921.4	3.0	124.7	22.06	13.54
Ministry of Youth and Sports	327.3	225.9	13.1	48.3	215.5	304.6	29.5	75.3	21.36	24.73
Sub-total = FE	20,956.6	24,103.9	1,659.5	4,914.1	27,413.6	24,712.6	441.4	5,369.1	20.39	21.73
Energy and Mineral Resources Division	2,111.3	1,346.5	49.0	128.8	861.8	1,819.9	0.5	52.0	9.56	2.86
Power Division	18,845.3	22,757.4	1,610.5	4,785.4	26,551.8	22,892.7	440.8	5,317.1	21.03	23.23
Sub-total = Agr	9,026.0	8,443.7	328.9	1,539.7	7,566.9	9,947.8	380.4	1,500.4	18.23	15.08
Ministry of Agriculture/3	1,893.3	1,586.9	121.2	467.9	1,452.7	1,959.2	63.1	259.0	29.49	13.22
Ministry of Fisheries and Livestock	1,014.8	824.3	44.2	139.0	614.3	883.7	22.1	67.2	16.86	7.60
Ministry of Environment and Forest	584.6	343.3	3.0	10.1	209.9	481.4	4.6	37.8	2.93	7.86
Ministry of Land	858.6	938.2	6.3	28.0	630.2	1,017.6	12.3	25.5	2.98	2.50

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (November)	Actual FY18 (Up to November)	Actual FY18	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)	Actual FY18 (up to November) as % of Revised Budget FY18	Actual FY19 (up to November) as % Budget FY19
Ministry of Water Resources	4,674.7	4,751.0	154.3	894.7	4,659.8	5,606.0	278.2	1,110.9	18.83	19.82
Sub-total = IES	3,081.8	1,752.9	61.2	233.7	1,334.3	2,380.6	80.7	245.4	13.33	10.31
Ministry of Commerce	438.0	130.2	0.0	0.5	2.9	346.8	0.1	0.7	0.40	0.19
Ministry of Labour and Employment	168.3	100.0	4.3	9.8	64.1	115.7	0.9	6.0	9.83	5.18
Ministry of Industries	1,520.2	854.4	46.7	187.0	831.4	1,058.6	43.9	187.8	21.89	17.74
Ministry of Expatriates' Welfare and Overseas Employment	412.4	256.3	2.2	14.0	167.1	307.5	18.3	26.0	5.47	8.45
Ministry of Textiles and Jute	543.0	412.0	8.0	22.3	268.7	552.0	17.5	24.9	5.41	4.52
Sub-total = GPS	42,494.4	38,742.6	1,063.7	5,550.4	32,320.0	47,830.5	2,436.8	5,676.3	14.33	11.87
Road Transport and Highways Division	16,820.3	17,317.1	212.3	2,342.7	15,882.5	20,817.4	1,217.9	2,451.7	13.53	11.78
Ministry of Railways	13,001.1	10,817.0	837.3	1,029.6	9,700.8	11,154.7	0.0	198.3	9.52	1.78
Ministry of Shipping	2,185.0	2,353.4	13.5	284.3	2,438.9	2,904.6	107.3	448.5	12.08	15.44
Ministry of Civil Aviation and Tourism	643.6	611.7	0.0	0.0	316.9	1,461.0	0.0	0.0	0.00	0.00
Posts and Telecommunications Division	1,440.9	779.4	0.5	172.5	760.7	2,380.6	55.7	183.4	22.13	7.70
Bridges Division	8,403.5	6,864.1	0.0	1,721.3	3,220.2	9,112.2	1,055.9	2,394.3	25.08	26.28
Total Development Revenue Expenditure	159,014.0	153,691.3	5,339.7	19,736.4	122,153.9	179,668.4	6,792.6	23,055.1	12.84	12.83

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY17	Fiscal Year 2017-18					Fiscal Year 2018-19		
		Budget FY18	Revised Budget FY18	Actual FY18 (November)	Actual FY18 (Up to November)	Actual FY18	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)
Tax Revenue (a+b)	173,474.8	256,449.3	232,202.0	16,109.3	76,316.5	194,325.2	305,927.0	17,076.4	83,544.1
a. NBR	167,249.7	248,190.0	224,999.5	15,559.0	72,928.1	187,103.3	296,200.0	16,552.2	80,626.5
a.1 Income	52,032.0	85,176.3	77,735.3	3,999.3	20,012.4	59,031.4	100,718.6	3,959.6	22,505.2
a.2 VAT	61,631.3	91,169.4	82,712.5	6,149.9	27,866.0	68,221.3	110,554.1	7,197.5	32,325.5
a.3 Import	30,951.7	38,401.6	34,766.4	3,078.5	14,471.4	36,508.9	48,766.2	3,190.6	15,095.5
a.4 Export	19,438.3	30,108.8	26,538.2	2,152.8	9,686.2	19,985.5	32,552.6	1,931.8	9,708.6
a.4 Excise	21.6	44.1	40.2	6.7	20.5	30.6	36.0	75.8	104.0
a.5 Sup	1,790.9	1,599.2	1,663.9	72.3	377.0	2,116.5	2,090.1	96.3	460.1
a.6 Other Taxes	1,383.9	1,690.7	1,543.0	99.4	494.5	1,209.1	1,482.4	100.7	427.6
b. Non-NBR	6,225.1	8,259.3	7,202.5	550.3	3,388.4	7,221.9	9,727.0	524.2	2,917.6
b.1 Narcotics & Liquor	68.4	92.1	85.0	6.3	32.4	78.0	102.3	5.6	32.6
b.2 Vehicles	1,401.8	1,700.0	1,550.0	127.4	623.4	1,480.1	1,428.7	129.6	760.2
b.3 Land Revenue	852.8	650.0	1,220.0	44.4	983.2	1,383.9	1,400.0	42.8	249.4
b.4 Stamp Duty	3,552.0	5,466.2	3,944.0	325.5	1,516.6	3,669.0	6,303.0	288.4	1,613.0
b.5 Surcharge	350.0	350.9	403.5	46.8	232.8	611.0	493.1	57.8	262.4
c. Non-tax Revenue	23,142.3	31,537.9	27,252.3	1,073.5	9,252.7	22,229.2	33,353.6	1,024.1	13,339.2
c.1 Dividend and Profit	3,231.7	5,397.9	2,971.8	95.8	814.6	1,944.9	3,404.8	161.2	1,064.8

		Fiscal Year 2017-18					Fiscal Year 2018-19		
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (November)	Actual FY18 (Up to November)	Actual FY18	Budget FY19	Actual FY19 (November)	Actual FY19 (up to November)
c.2 Interest	2,211.0	1,936.7	1,936.7	88.6	756.6	1,991.2	5,462.2	37.8	723.7
c.3 Administrative Fees and Charges	2,400.3	3,331.3	3,412.1	229.1	1,107.8	2,568.5	3,894.7	209.0	1,153.6
c.4 Fines, Penalties and Forfeiture	606.9	600.3	643.9	69.2	291.5	601.3	602.1	56.8	263.0
c.5 Receipts for Services Rendered	3,835.8	5,810.0	5,094.3	230.2	954.4	3,546.9	6,652.7	248.3	1,101.2
c.6 Rents, Leases and Recoveries	367.7	686.8	700.5	40.1	179.8	460.3	631.0	20.2	234.7
c.7 Tolls and Levies	544.0	664.2	605.2	48.5	243.2	612.5	657.8	84.2	328.7
c.8 Non-Commercial Sales	1,311.4	2,699.1	2,521.5	148.7	642.4	1,743.6	2,331.1	43.3	582.8
c.9 Other Non-Tax Revenue and Receipts	8,387.0	10,340.7	9,316.2	120.5	4,153.7	8,059.5	9,479.9	148.3	7,769.2
c. 10 Capital Revenue	246.5	70.9	50.1	2.9	108.8	700.4	237.2	14.8	117.6
Total Revenue (a+b+c)	196,617.1	287,987.2	259,454.3	17,182.8	85,569.2	216,554.4	339,280.7	18,100.5	96,883.4
d. Tax-GDP Ratio (base 2005-06)	8.78	11.40	10.32	0.72	3.39	8.63	11.99	0.67	3.27
e. Revenue-GDP ratio (base 2005-06)	9.95	12.80	11.53	0.76	3.80	9.62	13.30	0.71	3.80

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY18/Budget FY18)*100	(Budget FY19/Actual FY18)*100	(Budget FY19/ Revised Budget FY18)*100	Share in Total Revenue Actual FY18	(Actual FY19 up to November/Actual FY18 up to November)*100	(Actual FY19 up to November/ Budget FY19)*100
Tax Revenue (a+b)	90.5	157.4	131.8	89.7	109.5	27.3
a. NBR	90.7	158.3	131.6	86.4	110.6	27.2
a.1 Income	91.3	170.6	129.6	27.3	112.5	22.3
a.2 VAT	90.7	162.1	133.7	31.5	116.0	29.2
a.3 Import	90.5	133.6	140.3	16.9	104.3	31.0
a.4 Export	88.1	162.9	122.7	9.2	100.2	29.8
a.4 Excise	91.3	117.7	89.5	0.0	506.9	288.9
a.5 Sup	104.0	98.8	125.6	1.0	122.0	22.0
a.6 Other Taxes	91.3	122.6	96.1	0.6	86.5	28.8
b. Non-NBR	87.2	134.7	135.1	3.3	86.1	30.0
b.1 Narcotics & Liquor	92.3	131.1	120.3	0.0	100.6	31.9
b.2 Vehicles	91.2	96.5	92.2	0.7	121.9	53.2
b.3 Land Revenue	187.7	101.2	114.8	0.6	25.4	17.8
b.4 Stamp Duty	72.2	171.8	159.8	1.7	106.4	25.6
b.5 Surcharge	115.0	80.7	122.2	0.3	112.7	53.2
c. Non-tax Revenue	86.4	150.0	122.4	10.3	144.2	40.0
c.1 Dividend and Profit	55.1	175.1	114.6	0.9	130.7	31.3
c.2 Interest	100.0	274.3	282.0	0.9	95.7	13.2
c.3 Administrative Fees and Charges	102.4	151.6	114.1	1.2	104.1	29.6

	(Revised Budget FY18/Budget FY18)*100	(Budget FY19/Actual FY18)*100	(Budget FY19/ Revised Budget FY18)*100	Share in Total Revenue Actual FY18	(Actual FY19 up to November/Actual FY18 up to November)*100	(Actual FY19 up to November/ Budget FY19)*100
c.4 Fines, Penalties and Forfeiture	107.3	100.1	93.5	0.3	90.2	43.7
c.5 Receipts for Services Rendered	87.7	187.6	130.6	1.6	115.4	16.6
c.6 Rents, Leases and Recoveries	102.0	137.1	90.1	0.2	130.5	37.2
c.7 Tolls and Levies	91.1	107.4	108.7	0.3	135.2	50.0
c.8 Non-Commercial Sales	93.4	133.7	92.4	0.8	90.7	25.0
c.9 Other Non-Tax Revenue and Receipts	90.1	117.6	101.8	3.7	187.0	82.0
c. 10 Capital Revenue	70.7	33.9	473.3	0.3	108.1	49.6
Total Revenue (a+b+c)	90.1	156.7	130.8	100.0	113.2	28.6

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

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