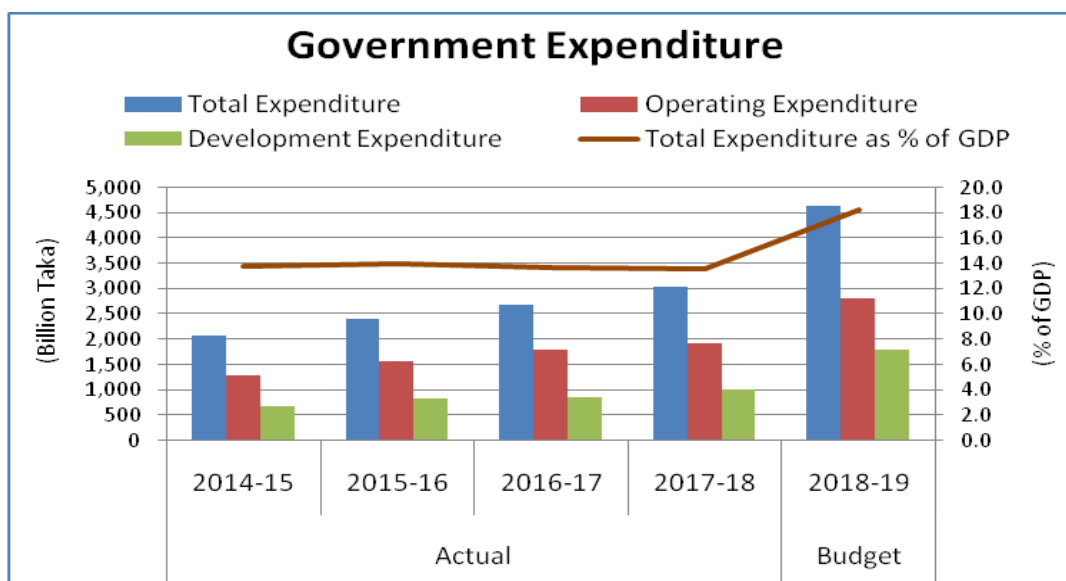




Monthly Report on Fiscal Position

October 2018
Fiscal Year 2018-19



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

List of Figures

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

List of Tables

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

List of Appendix

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

Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to October, 2018 in the current fiscal year (FY 19) is 21.9 percent of the operating budget estimates. Actual development expenditure during the same period is 9.05 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 October 2018, 23.2 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (81 Percent). Total NBR tax collection is 21.1 percent of the annual target. Regarding NTR (Non Tax Revenue), 36.9 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 October 2018, in current fiscal, overall balance (excluding grants) is 0.05 percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation& Growth

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

Table1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2017-18					Fiscal Year 2018-19					
	Budget FY18	Revised Budget FY18	Actual Expenditure FY18	Sector's Share in Actual Expenditure (%) FY18	Actual FY18 as % of Revised Budget	Budget FY19	Budget FY19 as % of Budget FY18	Budget as % of Revised Budget FY18	Budget as % of Actual FY18	Actual FY19 (up to October)	Actual (up to October) as % of Budget FY19
GPS	54,102	45,897	38,381	20.1	83.6	71,985	133.1	156.8	187.6	12,648	17.6
LGRD	3,910	4,499	4,093	2.1	91.0	4,515	115.5	100.4	110.3	1,109	24.6
Defense	25,076	25,486	21,107	11.0	82.8	27,932	111.4	109.6	132.3	6,441	23.1
POS	20,286	21,488	19,792	10.3	92.1	23,575	116.2	109.7	119.1	5,203	22.1
Edu	35,290	34,927	33,484	17.5	95.9	38,615	109.4	110.6	115.3	11,882	30.8
Health	11,131	11,314	10,174	5.3	89.9	12,242	110.0	108.2	120.3	2,505	20.5
SSW	19,787	17,818	14,974	7.8	84.0	21,582	109.1	121.1	144.1	2,555	11.8
Housing	1,164	1,272	1,233	0.6	96.9	1,443	124.0	113.4	117.1	531	36.8
RCRA	2,116	2,101	3,319	1.7	158.0	2,373	112.1	112.9	71.5	599	25.2
F&E	163	158	1,135	0.6	719.3	208	127.5	131.7	18.3	1,203	579.0
Agri	15,403	12,591	11,559	6.0	91.8	16,313	105.9	129.6	141.1	1,923	11.8
IES	999	1,188	1,092	0.6	91.9	1,084	108.6	91.3	99.3	307	28.3
Trans	7,611	8,239	7,758	4.1	94.2	8,655	113.7	105.1	111.6	2,089	24.1
Interest payments	25,037	21,535	23,159	12.1	107.5	35,928	143.5	166.8	155.1	9,283	25.8
Total	222,074	208,512	191,259	100	91.7	266,452	120.0	127.8	139.3	58,279	21.9

Some of the noteworthy features are:

- For FY19, budget allocation was raised by 27.8 percent over the FY18 revised estimates and 20.0 percent over the original budget;
- Up to October 2018, apart from interest payments spending in Fuel and Energy (F&E), Housing, Education, Industries and Economic Services (IES), LGRD, Transportation and Defence 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 operating spending;
- As a whole, operating spending up to October 2018 amounts to 21.9 percent of the total operating budget.

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

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

1.1.2 Broad Sector-wise Allocation

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

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY18	41.5	33.4	4.6	6.0	12.1	2.3
Sector Share in Budget FY19	46.3	29.4	3.3	6.1	13.5	1.3
Sector share in Actual expenditure FY19 (Up to October)	41.7	31.9	5.6	3.3	15.9	1.6

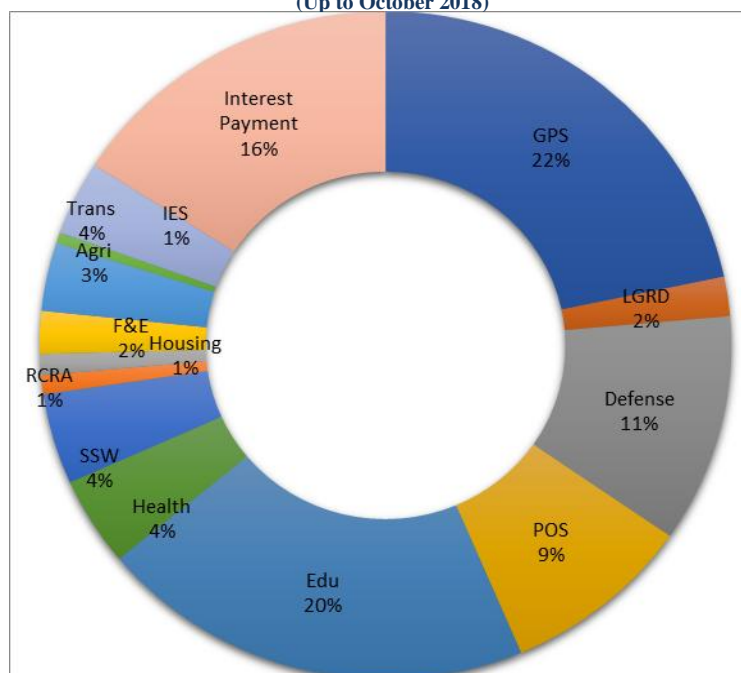
Note:

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

- Broadly in the budget for FY19, share of administration sector has been increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure in FY18;
- Till October 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 October 2018)



Total operating spending up to October, 2018 in the current fiscal year (FY19) is 21.9 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in Figure 1.

- Individually the largest share goes to General Public Service (22 percent), education (20 percent) followed by Interest Payment (16 percent) and Defense (11 percent).

1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of operating spending up to October, 2018 is shown in **Figure 2**.

Figure 2: OperatingExpenditure
(Up to October 2018)

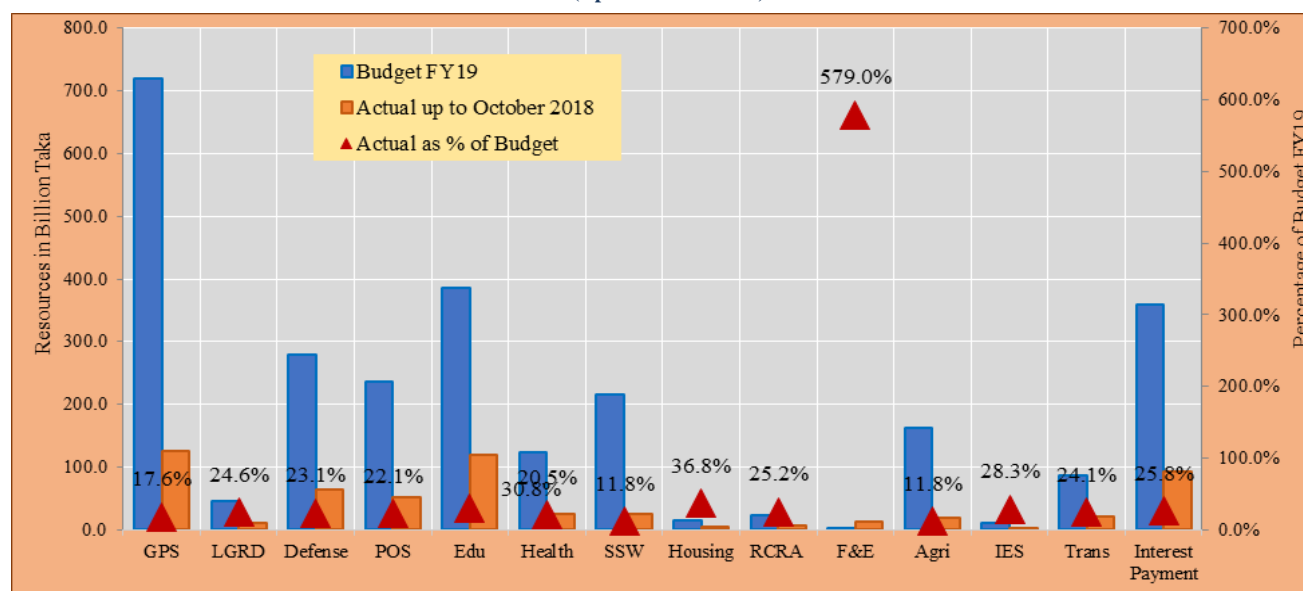


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (579.0%), Housing (36.8%), Education (30.8%), Industrial and Economic Services (28.3%), LGRD (24.6%), Transportation (24.1%), Defense (23.1%) sectors have shown better performance apart from interest payments. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY19), actual spending (operating) up to October 2018 is 21.9 percent of the budget estimate, which was 26.24 percent of the budget in the the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATINGEXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payments (**IP**), (Domestic & Foreign), Subsidies & Current Transfers (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Operating Budget (**PFNDB**). Status of actual spending up to October 2018 as per economic classification is shown in **figure 3** and **4**. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (**Appendix 3**).

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

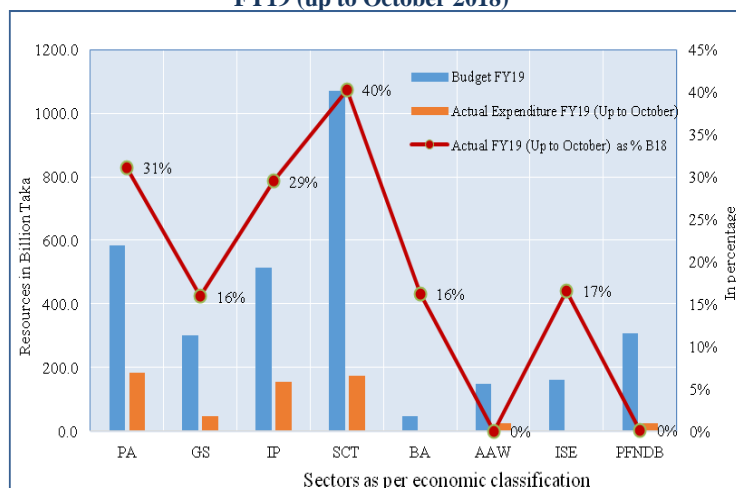
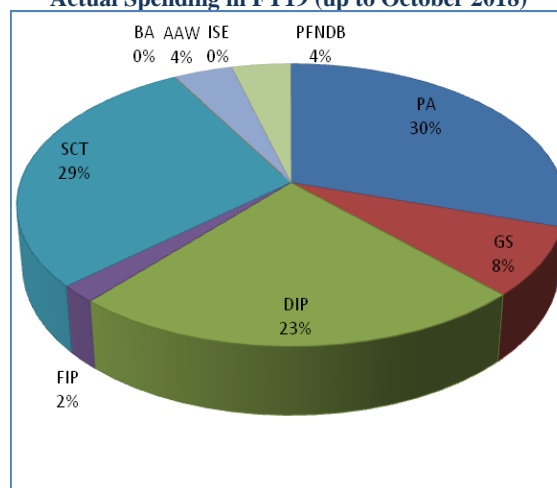


Figure 4: Share of Different Categories in Total Actual Spending in FY19 (up to October 2018)



Up to October 2018, utilization rate of total operating expenditure is 21.9 percent. For some categories, like subsidies and current transfer (40%), pay and allowances (31%) and interest payment (25%) 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 October 2018, actual expenditure is 9.05 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 9.05 percent of the budget;
- During this period, Fuel & Energy (30.30 percent) sector made the highest utilization of allocated resources followed by Transport and Communication (19.92 percent) and LGRD (14.73 percent).
- Some of the sectors with large allocation like Health, Agriculture showed less-than-average performance.

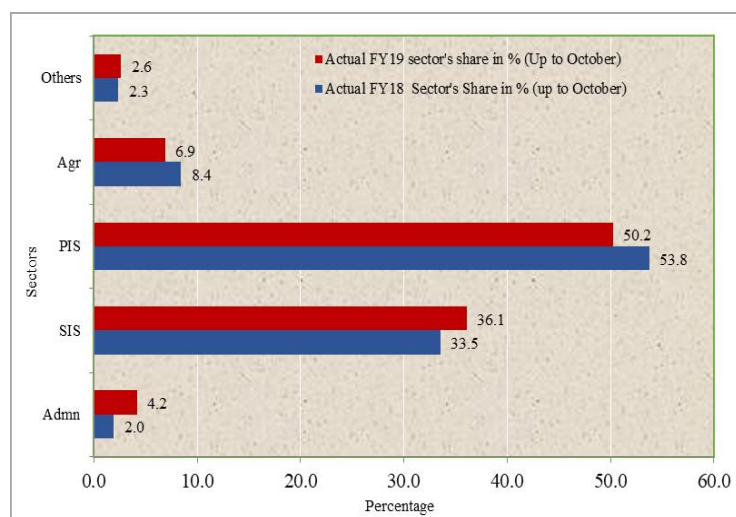
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

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 October)	Sector's Share in Actual (up to October) (%)	Actual FY18 as % of Revised Budget FY18	Budget FY19	Actual FY19 (up to October)	Budget FY19 as % of Revised Budget FY18	Budget FY19 as % of Actual FY18	Actual FY19 (up to October) as % of Budget FY19	Actual FY19 sector's share in % (up to October)
GPS	8,345	10,145	6,499	155	1.08	64.05	10,952	543	107.95	168.53	4.96	3.34
LGRD	23,790	25,480	17,481	2,138	14.85	68.61	28,152	2,395	110.49	161.04	8.51	14.73
Defence	680	930	42	2	0.02	4.53	1,152	0	123.92	2736.15	0.02	0.00
POS	2,564	2,493	2,261	124	0.86	90.70	3,018	131	121.07	133.48	4.35	0.81
Edu	30,155	25,001	14,089	1,494	10.38	56.35	29,321	1,942	117.28	208.11	6.62	11.94
Health	9,520	8,700	6,664	759	5.27	76.61	11,141	883	128.06	167.16	7.92	5.43
SSW	4,340	4,078	3,117	262	1.82	76.44	5,572	293	136.65	178.77	5.26	1.80
HCS	2,569	2,511	2,223	176	1.22	88.53	3,520	360	140.17	158.33	10.23	2.21
RCRA	1,492	1,311	1,142	162	1.13	87.15	1,968	263	150.15	172.29	13.37	1.62
FE	20,957	24,104	27,414	3,255	22.61	113.73	24,713	4,928	102.53	90.15	19.94	30.30
AFL	9,026	8,444	7,567	1,211	8.41	89.62	9,948	1,120	117.81	131.47	11.26	6.89
IES	3,082	1,753	1,334	173	1.20	76.12	2,381	165	135.81	178.42	6.92	1.01
TC	42,494	38,743	32,320	4,487	31.16	83.42	47,830	3,239	123.46	147.99	6.77	19.92
Total	159,014	153,691	122,154	14,397	100.00	79.48	179,668	16,262	116.90	147.08	9.05	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 October, 2018 is presented in Figure 5.

➤ From the graph it appears that up to October 2018, the maximum share of spending went to physical infrastructure (53.8 percent) followed by social infrastructure (33.5 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 October, 2018:

Table 4: Revenue Collection Position

(In Crore Taka)

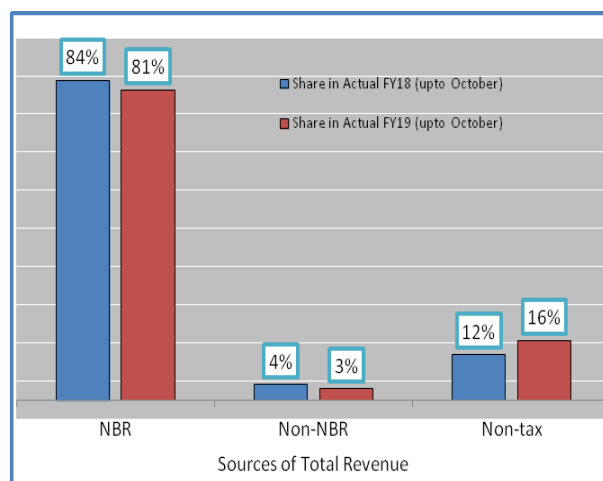
Sources of Revenue	Fiscal Year 2017-18					Fiscal Year 2018-19			
	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (October)	Actual FY18 (up to October)	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)	Actual (up to October) as percentage of Budget FY19
Tax Revenue (a+b)	256,449	232,202	194,325	15,880	60,207	305,927	17,094	66,468	21.7
a. NBR	248,190	224,999	187,103	15,292	57,369	296,200	16,481	64,074	21.6
a.1 Income	85,176	77,735	59,031	3,366	16,013	100,719	4,079	18,546	18.4
a.2 VAT	91,169	82,712	68,221	5,954	21,716	110,554	6,742	25,128	22.7
a.3 Import	38,402	34,766	36,509	3,750	11,393	48,766	3,391	11,905	24.4
a.4 Export duty	30,109	26,538	19,986	1,986	7,533	32,553	2,042	7,777	23.9
a.5 Excise	44	40	31	5	14	36	13	28	78.5
a.6 Supplementary Duty	1,599	1,664	2,117	101	305	2,090	122	364	17.4
a.7 Other Taxes	1,691	1,543	1,209	131	395	1,482	92	327	22.1
b. Non-NBR	8,259	7,203	7,222	588	2,838	9,727	614	2,393	24.6
c. Non-tax Revenue	31,538	27,252	22,229	1,169	8,179	33,354	1,654	12,315	36.9
Total Revenue (a + b + c)	287,987	259,454	216,554	17,049	68,386	339,281	18,748	78,783	23.2
d. Tax-GDP Ratio (base 2005-06)	11.40	10.32	8.63	0.71	2.68	11.99	0.67	2.61	-
e. Revenue-GDP ratio (base 2005-06)	12.80	11.53	9.62	0.76	3.04	13.30	0.73	3.09	-

- **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 (81.0 percent up to October 2018-19).
- Growth rates of NBR & Non-NBR tax are 11.69 and -15.68 percent respectively. On the other hand, non-tax revenue collection grew by 5.05 percent compared to the corresponding period of the previous fiscal year (FY18).
- For tax and non-tax revenue, achievements as to annual target were 21.7 and 36.9 percent respectively

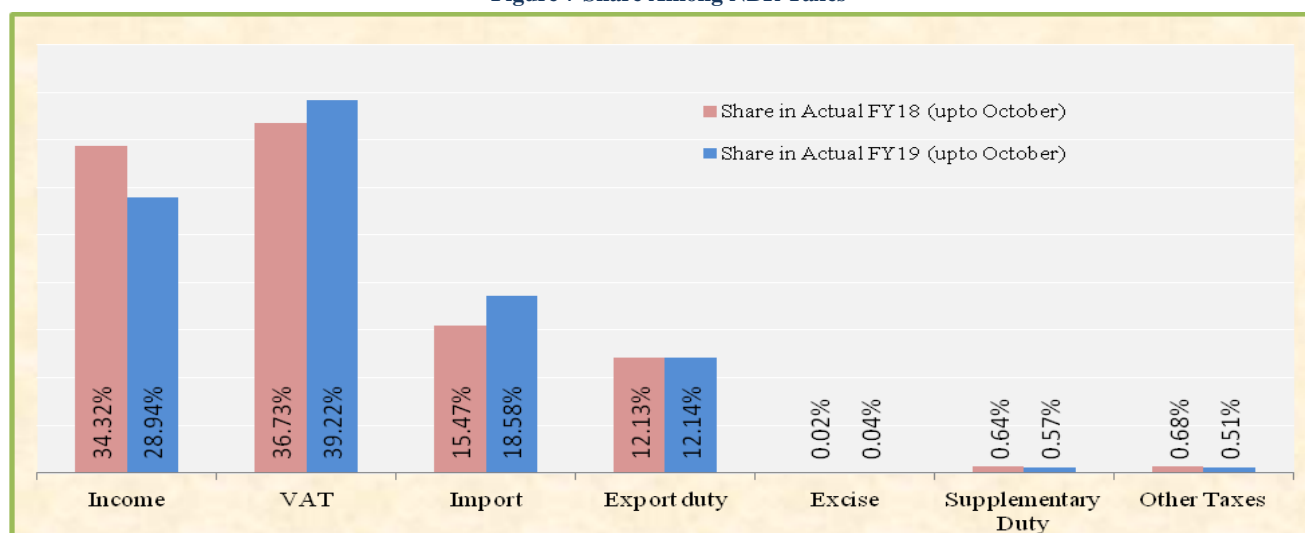
Figure 6: Sources of Revenue Collection



- Up to October 2018, total revenue collection for FY19 increased by 15.2 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 23.2 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 October 2018, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.22 percent was collected from VAT, 28.94 percent from income tax, 18.58 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 October	Accounts 2018-19 up to October
	Budget	Revised	Accounts October	Accounts 2017-18	Budget	Revised Budget	Accounts October		
Revenues	287,990	259,454	17,049	216,556	339,294	316612	18,748	68,387	78,785
Tax Revenue	256,448	232,202	15,880	194,327	305,928	289600	17,095	60,207	66,470
Non-Tax Revenue	31,542	27,252	1,169	22,229	33,368	27013	1,654	8,179	12,315
Foreign Grants	5,504	4,457	4	868	4,051	3787	0	9	1
Revenue and Foreign Grants	293,494	263,911	17,053	217,424	343,345	320400	18,748	68,395	78,786
Operating Expenditure	234,012	210,577	15,533	191,473	282,415	266727	17,387	50,995	58,268
Net Outlay for Food Account Operation	361	3,894	433	6,994	365	282	632	2,159	3,359
Loans & Advances (Net)	6,879	3,335	1,373	1,430	2,124	2082	-72	780	-330
Development Expenditure	159,013	153,688	3,777	122,154	179,669	173449	6,722	14,397	16,262
Development Program financed from Revenue Budget	249	261	5	141	327	299	12	15	23
Non-ADP Project	3,512	3,140	0	1,495	4,365	4143	0	0	0
Annual Development Programme	153,331	148,381	3,773	119,538	173,000	167000	6,696	14,382	16,226
Non-ADP FFW and Transfer	1,921	1,906	0	980	1,978	2008	14	0	14
Total Expenditure	400,266	371,495	21,116	322,050	464,574	442541	24,669	68,331	77,560
Overall Balance (Including Grants)	-106,772	-107,584	-4,063	-104,626	-121,229	-122142	-5,921	65	1,225
Overall Balance (Excluding Grants)	-112,276	-112,040	-4,068	-105,494	-125,280	-125929	-5,921	56	1,225
(In percent of GDP 2005-06 base) (Including grants)	-4.74	-4.78	-0.18	-4.65	-4.75	0.00	-0.23	0.00	0.05
(In percent of GDP 2005-06 base) (Excluding grants)	-4.99	-4.98	-0.18	-4.69	-4.91	0.00	-0.23	0.00	0.05

- 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 October, 2018 (excluding grants) as percentage of GDP was 0.05 percent.

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

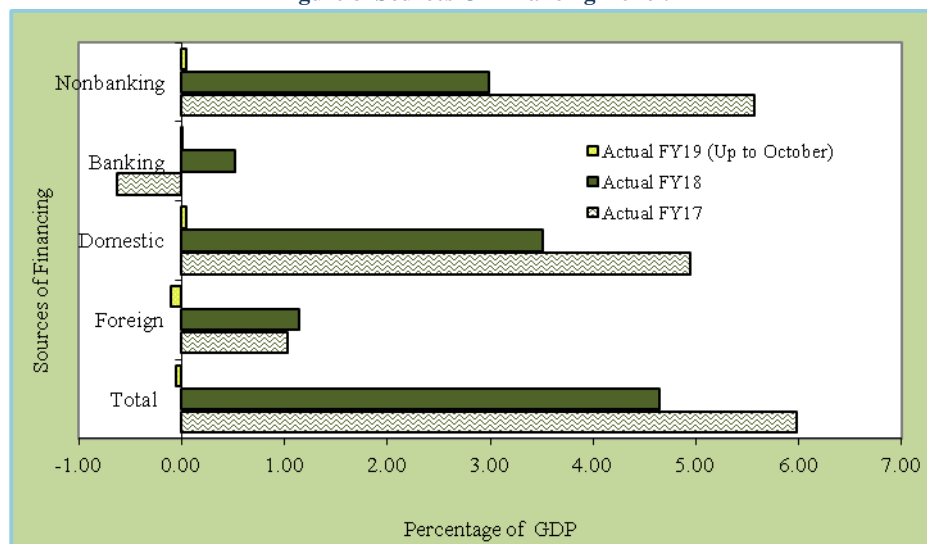
5.0 Financing

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 October	Accounts FY18	Budget	Revised Budget	Accounts October	Accounts FY18 up to October	Accounts FY19 up to October
1.0 Foreign Borrowing-Net	46,420	41,567	1,674	25,621	50,016	-	-495	1,985	-2,570
1.1 Foreign Borrowing	55,313	51,040	2,474	33,132	60,585	-	275	4,995	1,359
1.2 Amortization	-8,893	-9,473	-799	-7,512	-10,569	-	-771	-3,010	-3,930
2.0 Domestic Borrowing	60,351	66,017	2,389	79,004	71,226	-	6,405	-2,050	1,344
2.1 Borrowing from Banking System (Net)	28,202	19,917	-2,771	11,731	42,029	-	615	-4,456	253
2.1.1 Long-Term Debt (Net)	19,437	13,380	-150	6,171	23,965	-	-935	1,431	3,362
2.1.2 Short-Term Debt (Net)	8,765	6,537	-2,621	5,560	18,064	-	1,550	-5,887	-3,109
2.2 Non-Bank Borrowing (Net)	32,149	46,100	5,160	67,273	29,197	-	5,790	2,407	1,091
2.2.1 National Savings Schemes (Net)	30,150	44,000	4,593	46,289	26,197	-	4,411	17,334	21,099
2.2.2 Others	1,999	2,100	568	20,984	3,000	-	1,379	-14,927	-20,008
Total - Financing :	106,771	107,584	4,063	104,624	121,242	-	5,910	-65	-1,227
GDP	2,250,479	2,250,479	2,250,479	2,250,479	2,537,849	-	2,537,849	2,250,479	2,537,849
(In percent of GDP) :	4.74	4.78	0.18	4.65	4.78	-	0.23	0.00	-0.05

Figure 8 Sources Of Financing Deficit



For FY19, up to October, 2018 total financing is negative due to positive overall balance.

APPENDICES

Appendix 1: Sector-Wise Resource Utilization Pattern Of OperatingExpenditure

(In crore taka)

Sectors	Fiscal Year 2017-18					Fiscal Year 2018-19		
	Budget FY18	Revised Budget FY18	Actual FY18 (October)	Actual FY18 (Up to October)	Actual FY18	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)
General Public Services	54,102	45,897	3,676	11,217	38,381	71,985	3,093	12,648
LGRD	3,910	4,499	194	680	4,093	4,515	445	1,109
Defence	25,076	25,486	2,302	7,655	21,107	27,932	1,678	6,441
Public Order and safety	20,286	21,488	1,271	4,436	19,792	23,575	1,507	5,203
Education & technology	35,290	34,927	2,984	10,634	33,484	38,615	3,526	11,882
Health	11,131	11,314	693	2,594	10,174	12,242	771	2,505
Social Security and Welfare	19,787	17,818	849	2,426	14,974	21,582	1,456	2,555
Housing	1,164	1,272	56	179	1,233	1,443	57	531
Recreation, Culture and Religious Affairs	2,116	2,101	221	685	3,319	2,373	222	599
Fuel and Energy	163	158	8	24	1,135	208	864	1,203
Agriculture	15,403	12,591	916	2,163	11,559	16,313	552	1,923
Industrial & Economic Services	999	1,188	94	287	1,092	1,084	120	307
Transport and Communication	7,611	8,239	435	1,540	7,758	8,655	883	2,089
Interest	25,037	21,535	1,834	6,473	23,159	35,928	2,212	9,283
Total - OperatingRevenue Expenditure	222,074	208,512	15,533	50,995	191,259	266,452	17,387	58,279

Appendix 2: Ministry Wise OperatingExpenditure

(In crore taka)

Ministries/Division	Actual FY17	Fiscal Year 2017-18					Fiscal Year 2018-19			
		Budget FY18	Revised Budget FY18	Actual FY18 (October)	Actual FY18 (Up to October)	Actual FY18	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)	Actual FY19 (up to October) as % Budget FY19
Sub-total = GPS	38,381	54,102	45,897	3,676	11,217	38,381	71,985	3,093	12,648	17.6
Office of the President	22	21	22	2	8	22	23	4	8	35.5
Parliament	237	298	298	13	56	237	298	16	59	19.9
Prime Minister's Office	415	486	585	27	88	415	487	26	103	21.2
Cabinet Division	58	58	65	3	14	58	74	-5	18	24.0

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (October)	Actual FY18 (Up to October)	Actual FY18	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)	Actual FY19 (up to October) as % Budget FY19
Election Commission	290	308	348	24	68	290	1,685	18	58	3.5
Ministry of Public Administration	1,639	1,772	1,970	139	445	1,639	2,177	144	523	24.0
Public Service Commission	54	46	52	6	15	54	47	4	17	35.1
Finance Division	30,969	45,800	36,371	3,242	9,548	30,969	60,443	2,443	9,769	16.2
Internal Resources Division	885	1,865	1,791	83	269	885	2,037	110	553	27.1
Financial Institutions Division	355	111	359	20	25	355	279	51	53	19.0
Economic Relations Division	2,275	1,999	2,576	61	531	2,275	3,021	229	1,209	40.0
Planning Division/2	68	70	69	4	19	68	73	5	21	28.1
Implementation, Monitoring and Evaluation Division	52	51	52	1	7	52	37	2	8	22.6
Statistics and Informatics Division	150	165	165	12	45	150	182	12	43	23.5
Ministry of Foreign Affairs	913	1,049	1,173	38	79	913	1,120	33	206	18.4
Sub-total = LGRD	4,093	3,910	4,499	194	680	4,093	4,515	445	1,109	24.6
Local Government Division	3,592	3,139	3,690	116	469	3,592	3,682	358	903	24.5
Rural Development and Co-operatives Division	469	470	481	77	203	469	514	83	194	37.9
Ministry of Chittagong Hill Tracts Affairs	32	301	329	1	8	32	320	5	11	3.5
Sub-total = Defence	21,107	25,076	25,486	2,302	7,655	21,107	27,932	1,678	6,441	23.1
Ministry of Defence - Defence Services	20,255	24,074	24,438	2,165	7,316	20,255	26,750	1,616	6,206	23.2
Ministry of Defence - Others Services	827	971	1,017	135	333	827	1,147	59	229	19.9
Armed Forces Division	24	30	30	2	6	24	35	3	7	20.1
Sub-total=POS	19,792	20,286	21,488	1,271	4,436	19,792	23,575	1,507	5,203	22.1
Supreme Court	166	165	168	11	45	166	180	13	50	27.9
Law and Justice Division	976	916	975	66	333	976	1,040	80	334	32.1
Public Security Division	17,017	17,231	18,312	1,065	3,702	17,017	20,148	1,297	4,389	21.8
Legislative and Parliamentary Affairs Division	25	22	26	3	8	25	35	3	8	23.7
Anti Corruption Commission	80	81	83	5	21	80	89	7	24	26.8
Security Services Division	1,528	1,872	1,925	120	326	1,528	2,083	108	398	19.1
Sub-total = Edu	33,484	35,290	34,927	2,984	10,634	33,484	38,615	3,526	11,882	30.8
Ministry of Primary and Mass Education	11,800	13,270	12,687	873	3,395	11,800	14,154	1,141	4,275	30.2
Secondary and Higher Education	16,762	16,964	17,163	1,751	5,657	16,762	18,874	1,921	5,973	31.6

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (October)	Actual FY18 (Up to October)	Actual FY18	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)	Actual FY19 (up to October) as % Budget FY19
Division										
Ministry of Science and Technology	444	436	445	54	149	444	480	97	214	44.5
Information and Communication Technology Division	194	189	209	2	35	194	213	27	38	18.1
Technical and Madrasah Education Division	4,284	4,430	4,423	303	1,398	4,284	4,894	340	1,382	28.2
Sub-total = Health	10,174	11,131	11,314	693	2,594	10,174	12,242	771	2,505	20.5
Health Services Division	7,694	8,331	8,443	517	1,912	7,694	9,118	579	1,836	20.1
Medical Education and Family Welfare Division	2,480	2,799	2,871	177	683	2,480	3,124	192	669	21.4
Sub-total = SSW	14,974	19,787	17,818	849	2,426	14,974	21,582	1,456	2,555	11.8
Ministry of Social Welfare	4,565	4,625	4,625	781	1,092	4,565	5,339	1,095	1,224	22.9
Ministry of Women and Children Affairs	2,241	2,273	2,408	20	68	2,241	2,980	19	80	2.7
Ministry of Food	1,450	3,457	1,599	2	11	1,450	3,391	1	39	1.1
Ministry of Disaster Management and Relief	3,555	5,866	5,612	41	144	3,555	6,162	256	292	4.7
Ministry of Liberation Affairs	3,163	3,566	3,574	5	1,111	3,163	3,711	85	920	24.8
Sub-total = HCS	1,233	1,164	1,272	56	179	1,233	1,443	57	531	36.8
Ministry of Housing and Public Works	1,233	1,164	1,272	56	179	1,233	1,443	57	531	36.8
Sub-total = RCRA	3,319	2,116	2,101	221	685	3,319	2,373	222	599	25.2
Ministry of Information	2,007	621	629	151	418	2,007	643	48	217	33.8
Ministry of Cultural Affairs	276	220	283	15	62	276	290	33	79	27.4
Ministry of Religious Affairs	218	216	225	14	83	218	247	19	74	30.1
Ministry of Youth and Sports	818	1,059	965	41	123	818	1,193	123	228	19.1
Sub-total = FE	1,135	163	158	8	24	1,135	208	864	1,203	579.0
Energy and Mineral Resources Division	151	114	95	5	14	151	165	3	12	7.1
Power Division	984	49	63	3	11	984	43	861	1,191	2,761.0
Sub-total = Agr	11,559	15,403	12,591	916	2,163	11,559	16,313	552	1,923	11.8
Ministry of Agriculture/3	7,785	11,707	8,728	537	1,123	7,785	11,951	351	977	8.2
Ministry of Fisheries and Livestock	900	914	937	72	270	900	984	81	279	28.3
Ministry of Environment and Forest	508	535	548	65	143	508	789	33	214	27.1
Ministry of Land	1,000	995	1,007	66	259	1,000	1,101	83	263	23.9

Ministries/Division	Fiscal Year 2017-18						Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (October)	Actual FY18 (Up to October)	Actual FY18	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)	Actual FY19 (up to October) as % Budget FY19
Ministry of Water Resources	1,366	1,252	1,371	176	367	1,366	1,487	5	190	12.8
Sub-total = IES	1,092	999	1,188	94	287	1,092	1,084	120	307	28.3
Ministry of Commerce	158	174	182	15	33	158	209	16	36	17.2
Ministry of Labour and Employment	82	94	92	6	24	82	111	9	39	35.1
Ministry of Industries	474	304	482	56	138	474	293	59	128	43.6
Ministry of Expatriates' Welfare and Overseas Employment	231	274	271	11	53	231	287	19	61	21.1
Ministry of Textiles and Jute	146	152	161	6	39	146	185	17	45	24.0
Sub-total = TC	7,758	7,611	8,239	435	1,540	7,758	8,655	883	2,089	24.1
Road Transport and Highways Division	3,416	2,876	3,562	168	424	3,416	3,563	271	912	25.6
Ministry of Railways	2,707	3,037	3,087	178	641	2,707	3,410	193	535	15.7
Ministry of Shipping	543	547	552	4	136	543	632	300	155	24.5
Ministry of Civil Aviation and Tourism	47	43	43	9	26	47	47	1	13	28.2
Posts and Telecommunications Division	1,023	1,081	967	76	312	1,023	1,002	118	473	47.2
Bridges Division	22	26	26	0	0	22	2	0	0	9.6
Sub-total = Interest	23,159	25,037	21,535	1,834	6,473	23,159	35,928	2,212	9,283	25.8
Domestic	23,159	25,037	21,535	1,834	6,473	23,159	35,928	2,212	9,283	25.8
Foreign	0	0	0	0	0	0	0	0	0	-
Total Operating Revenue Expenditure	191,259	222,074	208,512	15,533	50,995	191,259	266,452	17,387	58,279	21.9

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to October)	Budget FY19	Actual FY19 (Up to October)	Actual FY18 (Up to October) as % of Budget FY18	Actual FY19 (upto October) as % of Budget FY19
Pay and Allowances	54,308	53,210	47,847	15,247	58,524	18,205	28.1	31.1
Pay of Officers	7,327	7,245	6,763	2,244	7,679	2,379	30.6	31.0
Pay of Establishment	21,740	20,926	18,796	5,460	23,046	7,267	25.1	31.5
Allowances	25,240	25,039	22,288	7,543	27,799	8,559	29.9	30.8
Goods and Services	23,843	26,586	23,479	3,481	29,994	4,770	14.6	15.9
Supplies and Services	17,401	18,826	15,993	3,091	21,443	3,644	17.8	17.0
Repairs Maintenance and Rehabilitation	6,442	7,760	7,487	391	8,551	1,126	6.1	13.2

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to October)	Budget FY19	Actual FY19 (Up to October)	Actual FY18 (Up to October) as % of Budget FY18	Actual FY19 (upto October) as % of Budget FY19
Interest Payments	41,457	37,920	41,766	12,226	51,338	15,454	29.5	30.1
Domestic	39,511	35,404	38,160	11,450	48,375	14,261	29.0	29.5
Foreign	1,946	2,516	3,605	777	2,963	1,193	39.9	40.3
Subsidies and Incentives and Current Transfers	86,207	75,582	65,613	16,678	107,003	17,371	19.3	16.2
Subsidies and Incentives	19,454	17,329	10,812	1,130	33,205	2,277	5.8	6.9
Grants in Aid	41,017	41,799	36,535	10,278	45,173	10,990	25.1	24.3
Pensions and Gratuities	22,940	13,686	14,709	4,958	26,047	3,775	21.6	14.5
Others	2,796	2,767	3,557	312	2,578	328	11.2	12.7
Block Allocations	3,328	530	175	35	4,808	0	1.0	0.0
Unexpected	2,000	176	8	0	2,003	0	0.0	0.0
Others	1,328	354	166	35	2,805	0	2.6	0.0
Total - Operating Recurrent Expenditure (A)	209,142	193,827	178,879	47,667	251,667	55,800	22.8	22.2
Acquisition of Assets and Works (B)	12,926	14,684	12,364	3,328	14,785	2,449	25.7	16.6
Acquisition of Assets	12,128	13,468	11,147	3,168	13,786	2,343	26.1	17.0
Acquisition of Land	798	1,216	1,218	160	999	106	20.0	10.7
Total - Augmented Operating Recurrent Expenditure (A+B):	222,068	208,511	191,244	50,995	266,451	58,249	23.0	21.9
Investments in Shares and Equities (C)	11,945	2,066	225	0	15,963	19	0.0	0.1
Share Capital	11,945	2,066	225	0	15,963	19	0.0	0.1
Total - Operating Capital Expenditure (B+C)	24,871	16,750	12,590	3,328	30,748	2,468	13.4	8.0
Total - Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	234,013	210,578	191,469	50,995	282,415	58,268	21.8	20.6

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 (October)	Actual FY18 (Up to October)	Actual FY18	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)	Actual FY18 (up to October) as % of Revised Budget FY18	Actual FY19 (up to October) as % Budget FY19
Sub-total = GPS	8,345.4	10,145.4	55.5	155.0	6,498.5	10,951.9	59.1	543.3	1.53	4.96
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	28.6	106.8	3,766.0	2,313.5	9.4	446.2	2.54	19.29
Cabinet Division	36.6	17.7	0.0	0.1	3.6	72.8	0.0	2.0	0.52	2.75
Election Commission	761.9	605.1	0.1	0.3	125.1	210.0	11.1	25.9	0.04	12.33
Ministry of Public Administration	225.0	168.5	7.0	7.0	148.9	287.0	24.5	24.7	4.13	8.61

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (October)	Actual FY18 (Up to October)	Actual FY18	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)	Actual FY18 (up to October) as % of Revised Budget FY18	Actual FY19 (up to October) as % Budget FY19
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	2.3	8.0	679.1	3,446.4	3.1	9.6	0.48	0.28
Internal Resources Division (IRD)	340.1	253.0	1.2	1.3	12.0	389.4	0.7	2.1	0.50	0.53
Financial Institutions Division	2,429.4	1,985.6	0.0	0.2	1,203.3	2,183.1	0.0	0.9	0.01	0.04
Economic Relations Division	36.7	40.3	0.2	5.1	29.3	34.9	0.2	0.3	12.73	0.90
Planning Division/2	1,261.9	644.7	13.9	21.1	118.3	1,306.3	4.0	8.5	3.27	0.65
Implementation Monitoring and Evaluation Division	49.3	60.2	0.5	0.9	23.1	98.0	0.4	0.7	1.43	0.76
Statistics and Informatics Division	352.7	403.4	1.8	4.2	346.1	417.0	5.8	9.0	1.03	2.17
Ministry of Foreign Affairs	139.8	44.7	0.1	0.1	26.0	129.2	0.0	13.4	0.15	10.35
Sub-total = LGRD	23,789.9	25,479.7	850.8	2,138.0	17,481.2	28,152.3	1,176.7	2,395.1	8.39	8.51
Local Government Division	21,526.2	22,849.9	639.8	1,721.6	15,031.3	25,468.2	1,060.3	2,049.9	7.53	8.05
Rural Development and Co-operatives Division	1,414.4	1,715.3	134.3	292.8	1,693.0	1,695.1	68.1	292.3	17.07	17.24
Ministry of Chittagong Hill Tracts Affairs	849.3	914.5	76.7	123.6	757.0	989.0	48.3	52.9	13.51	5.35
Sub-total = Defence	679.9	930.0	0.9	2.3	42.1	1,152.5	0.1	0.2	0.24	0.02
Ministry of Defence - Defence Services	679.9	930.0	0.9	2.3	42.1	1,152.5	0.1	0.2	0.24	0.02
Sub-total=POS	2,564.2	2,493.1	51.6	123.8	2,261.2	3,018.3	88.9	131.4	4.96	4.35
Law and Justice Division	504.5	504.0	31.1	31.1	424.8	480.7	27.6	27.6	6.17	5.75
Public Security Division	1,044.8	1,072.4	7.9	56.4	1,026.4	1,257.6	29.0	35.6	5.26	2.83
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	0.1	0.26	0.20
Security Services Division	994.4	905.4	12.6	36.2	802.8	1,251.3	32.3	68.1	4.00	5.44
Sub-total = Edu	30,154.7	25,000.6	694.8	1,494.4	14,089.0	29,321.1	1,000.8	1,942.0	5.98	6.62
Ministry of Primary and Mass Education	8,751.9	7,411.0	73.8	354.1	6,544.6	8,312.0	233.7	300.1	4.78	3.61
Secondary and Higher Education Division	6,177.4	4,355.3	97.1	276.3	3,382.6	6,014.2	153.8	180.8	6.34	3.01
Ministry of Science and Technology	10,602.1	9,246.7	496.8	553.5	2,246.6	11,720.4	595.5	1,203.9	5.99	10.27
Information and Communication Technology Division	3,784.5	3,269.9	22.7	297.5	1,414.3	2,468.2	7.4	240.3	9.10	9.74
Technical and Madrasah Education Division	838.9	717.7	4.5	12.9	500.9	806.4	10.4	16.9	1.80	2.10
Sub-total = Health	9,520.3	8,699.6	373.6	759.1	6,664.5	11,140.6	428.4	882.6	8.73	7.92
Health Services Division	7,850.6	6,936.6	309.7	606.7	5,341.8	9,040.6	356.8	775.2	8.75	8.57
Medical Education and Family Welfare Division	1,669.7	1,763.0	63.9	152.4	1,322.6	2,100.0	71.6	107.5	8.65	5.12
Sub-total = SSW	4,340.2	4,078.1	109.8	261.7	3,117.2	5,572.5	135.9	292.9	6.42	5.26
Ministry of Social Welfare	207.6	192.0	7.6	18.3	182.2	254.0	7.2	15.0	9.51	5.92
Ministry of Women and Children Affairs	302.1	224.3	11.8	31.4	191.5	509.0	15.0	77.0	14.00	15.13
Ministry of Food	424.2	317.3	2.6	2.8	297.8	763.7	9.7	39.6	0.89	5.18
Ministry of Disaster Management and Relief	2,986.3	3,069.6	79.4	195.4	2,195.3	3,495.8	87.0	143.5	6.37	4.10
Ministry of Liberation Affairs	420.0	275.0	8.4	13.8	250.3	550.0	17.0	17.8	5.01	3.24

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (October)	Actual FY18 (Up to October)	Actual FY18	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)	Actual FY18 (up to October) as % of Revised Budget FY18	Actual FY19 (up to October) as % Budget FY19
Sub-total = HCS	2,569.0	2,511.0	77.2	175.9	2,223.1	3,519.7	274.4	359.9	7.01	10.23
Ministry of Housing and Public Works	2,569.0	2,511.0	77.2	175.9	2,223.1	3,519.7	274.4	359.9	7.01	10.23
Sub-total = RCRA	1,491.8	1,310.7	27.9	162.0	1,142.3	1,968.1	101.6	263.1	12.36	13.37
Ministry of Information	525.2	221.7	8.6	10.5	159.5	522.1	6.1	13.7	4.75	2.63
Ministry of Cultural Affairs	196.3	113.2	0.8	31.5	108.4	220.0	46.8	81.8	27.79	37.19
Ministry of Religious Affairs	442.9	750.0	0.0	84.9	659.0	921.4	16.0	121.7	11.32	13.21
Ministry of Youth and Sports	327.3	225.9	18.5	35.1	215.5	304.6	32.7	45.9	15.56	15.06
Sub-total = FE	20,956.6	24,103.9	647.8	3,254.6	27,413.6	24,712.6	1,642.0	4,927.8	13.50	19.94
Energy and Mineral Resources Division	2,111.3	1,346.5	44.2	79.7	861.8	1,819.9	49.7	51.5	5.92	2.83
Power Division	18,845.3	22,757.4	603.6	3,174.9	26,551.8	22,892.7	1,592.3	4,876.3	13.95	21.30
Sub-total = Agr	9,026.0	8,443.7	429.3	1,210.7	7,566.9	9,947.8	686.8	1,120.0	14.34	11.26
Ministry of Agriculture/3	1,893.3	1,586.9	84.5	346.7	1,452.7	1,959.2	134.9	195.9	21.85	10.00
Ministry of Fisheries and Livestock	1,014.8	824.3	20.6	94.8	614.3	883.7	16.2	45.1	11.50	5.10
Ministry of Environment and Forest	584.6	343.3	3.6	7.1	209.9	481.4	4.3	33.2	2.06	6.89
Ministry of Land	858.6	938.2	20.8	21.7	630.2	1,017.6	9.0	13.2	2.32	1.30
Ministry of Water Resources	4,674.7	4,751.0	300.0	740.4	4,659.8	5,606.0	522.4	832.7	15.58	14.85
Sub-total = IES	3,081.8	1,752.9	135.7	172.5	1,334.3	2,380.6	50.2	164.6	9.84	6.92
Ministry of Commerce	438.0	130.2	0.5	0.5	2.9	346.8	0.2	0.6	0.38	0.16
Ministry of Labour and Employment	168.3	100.0	5.3	5.6	64.1	115.7	4.5	5.1	5.56	4.40
Ministry of Industries	1,520.2	854.4	116.8	140.3	831.4	1,058.6	39.6	143.9	16.42	13.60
Ministry of Expatriates' Welfare and Overseas Employment	412.4	256.3	6.0	11.9	167.1	307.5	3.0	7.7	4.63	2.51
Ministry of Textiles and Jute	543.0	412.0	7.0	14.3	268.7	552.0	2.9	7.4	3.48	1.34
Sub-total = GPS	42,494.4	38,742.6	322.6	4,486.7	32,320.0	47,830.5	1,077.0	3,239.4	11.58	6.77
Road Transport and Highways Division	16,820.3	17,317.1	157.5	2,130.3	15,882.5	20,817.4	731.6	1,233.8	12.30	5.93
Ministry of Railways	13,001.1	10,817.0	114.7	192.3	9,700.8	11,154.7	182.2	198.3	1.78	1.78
Ministry of Shipping	2,185.0	2,353.4	17.0	270.8	2,438.9	2,904.6	101.5	341.2	11.51	11.75
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	33.5	172.0	760.7	2,380.6	61.8	127.6	22.07	5.36
Bridges Division	8,403.5	6,864.1	0.0	1,721.3	3,220.2	9,112.2	0.0	1,338.4	25.08	14.69
Total Development Revenue Expenditure	159,014.0	153,691.3	3,777.5	14,396.7	122,153.9	179,668.4	6,721.8	16,262.5	9.37	9.05

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY17	Fiscal Year 2017-18					Fiscal Year 2018-19		
		Budget FY18	Revised Budget FY18	Actual FY18 (October)	Actual FY18 (Up to October)	Actual FY18	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)
Tax Revenue (a+b)	173,474.8	256,449.3	232,202.0	15,879.6	60,207.2	194,325.2	305,927.0	17,094.2	66,467.7

		Fiscal Year 2017-18					Fiscal Year 2018-19		
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (October)	Actual FY18 (Up to October)	Actual FY18	Budget FY19	Actual FY19 (October)	Actual FY19 (up to October)
a. NBR	167,249.7	248,190.0	224,999.5	15,292.0	57,369.1	187,103.3	296,200.0	16,480.6	64,074.3
a.1 Income	52,032.0	85,176.3	77,735.3	3,365.6	16,013.1	59,031.4	100,718.6	4,079.3	18,545.6
a.2 VAT	61,631.3	91,169.4	82,712.5	5,953.8	21,716.1	68,221.3	110,554.1	6,741.6	25,128.1
a.3 Import	30,951.7	38,401.6	34,766.4	3,749.5	11,392.9	36,508.9	48,766.2	3,391.2	11,904.8
a.4 Export	19,438.3	30,108.8	26,538.2	1,985.5	7,533.3	19,985.5	32,552.6	2,042.4	7,776.9
a.4 Excise	21.6	44.1	40.2	5.3	13.8	30.6	36.0	12.9	28.3
a.5 Sup	1,790.9	1,599.2	1,663.9	100.9	304.7	2,116.5	2,090.1	121.6	363.8
a.6 Other Taxes	1,383.9	1,690.7	1,543.0	131.4	395.2	1,209.1	1,482.4	91.7	326.9
b. Non-NBR	6,225.1	8,259.3	7,202.5	587.6	2,838.1	7,221.9	9,727.0	613.7	2,393.4
b.1 Narcotics & Liquor	68.4	92.1	85.0	6.3	26.2	78.0	102.3	6.9	27.0
b.2 Vehicles	1,401.8	1,700.0	1,550.0	129.5	495.9	1,480.1	1,428.7	153.0	630.6
b.3 Land Revenue	852.8	650.0	1,220.0	44.6	938.8	1,383.9	1,400.0	48.7	206.6
b.4 Stamp Duty	3,552.0	5,466.2	3,944.0	358.1	1,191.2	3,669.0	6,303.0	346.8	1,324.6
b.5 Surcharge	350.0	350.9	403.5	49.2	186.0	611.0	493.1	58.2	204.6
c. Non-tax Revenue	23,142.3	31,537.9	27,252.3	1,169.0	8,179.2	22,229.2	33,353.6	1,653.8	12,315.2
c.1 Dividend and Profit	3,231.7	5,397.9	2,971.8	5.7	718.8	1,944.9	3,404.8	57.1	903.6
c.2 Interest	2,211.0	1,936.7	1,936.7	86.9	668.0	1,991.2	5,462.2	257.1	685.9
c.3 Administrative Fees and Charges	2,400.3	3,331.3	3,412.1	249.0	878.7	2,568.5	3,894.7	249.5	944.5
c.4 Fines, Penalties and Forfeiture	606.9	600.3	643.9	66.2	222.4	601.3	602.1	55.4	206.2
c.5 Receipts for Services Rendered	3,835.8	5,810.0	5,094.3	237.9	724.1	3,546.9	6,652.7	298.0	852.9
c.6 Rents, Leases and Recoveries	367.7	686.8	700.5	33.1	139.7	460.3	631.0	28.2	214.4
c.7 Tolls and Levies	544.0	664.2	605.2	53.6	194.7	612.5	657.8	65.5	244.5
c.8 Non-Commercial Sales	1,311.4	2,699.1	2,521.5	128.1	493.7	1,743.6	2,331.1	321.1	539.5
c.9 Other Non-Tax Revenue and Receipts	8,387.0	10,340.7	9,316.2	204.4	4,033.2	8,059.5	9,479.9	321.0	7,620.8
c. 10 Capital Revenue	246.5	70.9	50.1	104.0	106.0	700.4	237.2	1.1	102.8
Total Revenue (a+b+c)	196,617.1	287,987.2	259,454.3	17,048.6	68,386.4	216,554.4	339,280.7	18,748.1	78,782.9
d. Tax-GDP Ratio (base 2005-06)	8.78	11.40	10.32	0.71	2.68	8.63	11.99	0.67	2.61
e. Revenue-GDP ratio (base 2005-06)	9.95	12.80	11.53	0.76	3.04	9.62	13.30	0.73	3.09

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 October/Actual FY18up to October)*100	(Actual FY19 up to October/ Budget FY19)*100
Tax Revenue (a+b)	90.5	157.4	131.8	89.7	110.4	21.7
a. NBR	90.7	158.3	131.6	86.4	111.7	21.6
a.1 Income	91.3	170.6	129.6	27.3	115.8	18.4

	(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 October/Actual FY18up to October)*100	(Actual FY19 up to October/ Budget FY19)*100
a.2 VAT	90.7	162.1	133.7	31.5	115.7	22.7
a.3 Import	90.5	133.6	140.3	16.9	104.5	24.4
a.4 Export	88.1	162.9	122.7	9.2	103.2	23.9
a.4 Excise	91.3	117.7	89.5	0.0	204.6	78.5
a.5 Sup	104.0	98.8	125.6	1.0	119.4	17.4
a.6 Other Taxes	91.3	122.6	96.1	0.6	82.7	22.1
b. Non-NBR	87.2	134.7	135.1	3.3	84.3	24.6
b.1 Narcotics & Liquor	92.3	131.1	120.3	0.0	103.1	26.4
b.2 Vehicles	91.2	96.5	92.2	0.7	127.2	44.1
b.3 Land Revenue	187.7	101.2	114.8	0.6	22.0	14.8
b.4 Stamp Duty	72.2	171.8	159.8	1.7	111.2	21.0
b.5 Surcharge						
c. Non-tax Revenue	86.4	150.0	122.4	10.3	150.6	36.9
c.1 Dividend and Profit	55.1	175.1	114.6	0.9	125.7	26.5
c.2 Interest	100.0	274.3	282.0	0.9	102.7	12.6
c.3 Administrative Fees and Charges	102.4	151.6	114.1	1.2	107.5	24.3
c.4 Fines, Penalties and Forfeiture	107.3	100.1	93.5	0.3	92.7	34.2
c.5 Receipts for Services Rendered	87.7	187.6	130.6	1.6	117.8	12.8
c.6 Rents, Leases and Recoveries	102.0	137.1	90.1	0.2	153.5	34.0
c.7 Tolls and Levies	91.1	107.4	108.7	0.3	125.6	37.2
c.8 Non-Commercial Sales	93.4	133.7	92.4	0.8	109.3	23.1
c.9 Other Non-Tax Revenue and Receipts	90.1	117.6	101.8	3.7	189.0	80.4
c. 10 Capital Revenue	70.7	33.9	473.3	0.3	97.0	43.3
Total Revenue (a+b+c)	90.1	156.7	130.8	100.0	115.2	23.2

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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