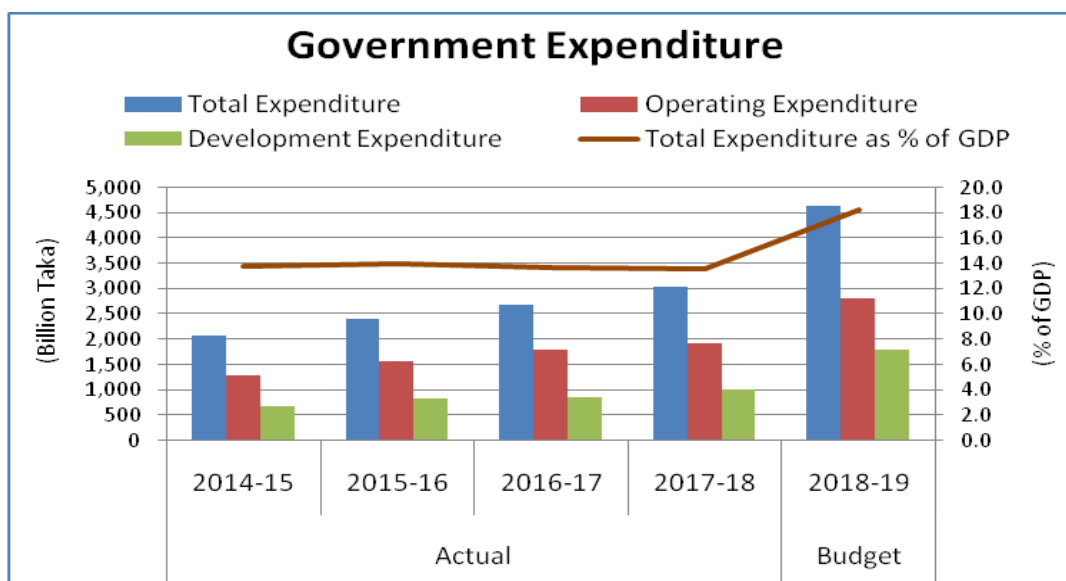




Monthly Report on Fiscal Position

September 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 September, 2018 in the current fiscal year (FY 19) is 14.0 percent of the non-development budget estimates. Actual development expenditure during the same period is 5.31 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 September 2018, 17.7 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.4 Percent). Total NBR tax collection is 16.0 percent of the annual target. Regarding NTR (Non Tax Revenue), 32.0 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 September 2018, in current fiscal, overall balance (excluding grants) is 0.33 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 September)	Actual (up to September) as % of Budget FY19
GPS	49,647	31,587	21,254	11.0	67.3	72,559	146.1	229.7	341.4	4,702	6.5
LGRD	3,910	4,499	4,094	2.1	91.0	4,515	115.5	100.4	110.3	664	14.7
Defense	25,076	25,486	26,047	13.4	102.2	27,932	111.4	109.6	107.2	4,764	17.1
POS	20,286	21,488	19,847	10.2	92.4	23,575	116.2	109.7	118.8	3,701	15.7
Edu	35,290	34,927	33,491	17.3	95.9	38,615	109.4	110.6	115.3	8,356	21.6
Health	11,131	11,314	10,188	5.3	90.0	12,242	110.0	108.2	120.2	1,734	14.2
SSW	19,787	17,818	13,556	7.0	76.1	21,582	109.1	121.1	159.2	1,099	5.1
Housing	1,164	1,272	1,237	0.6	97.2	1,443	124.0	113.4	116.7	473	32.8
RCRA	2,116	2,101	3,348	1.7	159.4	2,373	112.1	113.0	70.9	377	15.9
F&E	163	158	1,148	0.6	727.8	208	127.5	131.7	18.1	357	171.9
Agri	15,403	12,591	11,571	6.0	91.9	16,313	105.9	129.6	141.0	1,371	8.4
IES	999	1,204	1,119	0.6	93.0	1,084	108.6	90.1	96.9	188	17.3
Trans	7,586	8,213	7,815	4.0	95.2	8,632	113.8	105.1	110.5	1,374	15.9
Interest payment	41,462	37,920	39,068	20.2	103.0	51,340	123.8	135.4	131.4	10,514	20.5
Total	234,018	210,577	193,783	100	92.0	282,414	120.7	134.1	145.7	39,672	14.0

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 September 2018, apart from interest payment spending in Fuel and Energy (F&E), Housing, Education, Industries and Economic Services (IES), Defence and Public Order and Safety (POS) were on the higher side. Lower utilization rate in some sectors like Social Security and Welfare (SSW), General Public Services (GPS) and Agriculture contributed to a less-than-average performance in total non-development spending;
- As a whole, non-development spending up to September 2018 amounts to 14.0 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 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 September)	33.2	31.1	4.4	3.5	26.5	1.4

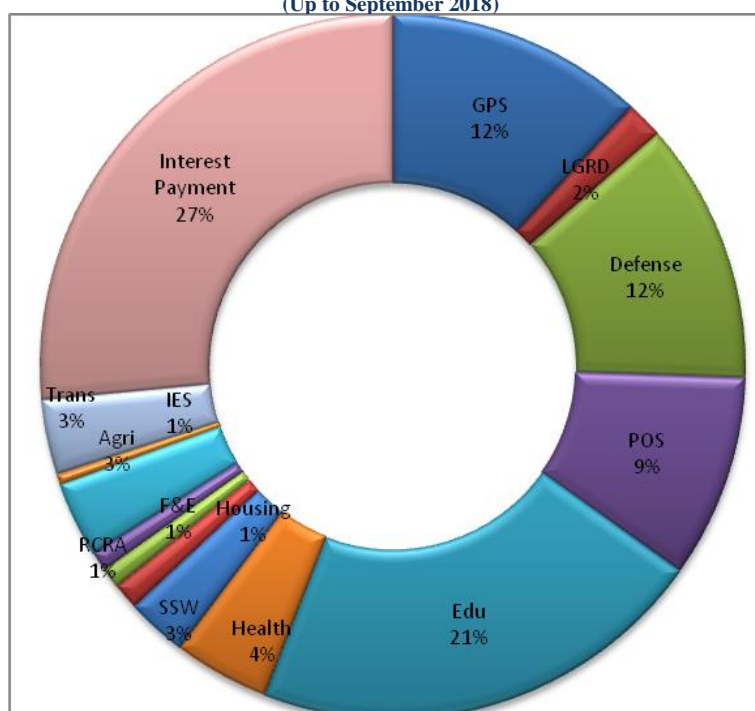
Note:

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

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



Total non-development spending up to September, 2018 in the current fiscal year (FY19) is 14.0 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 (27 percent), education (21 percent) followed by General Public Service (12 percent) and Defense (12 percent).

1.1.4 Sector-wise Utilization

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

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

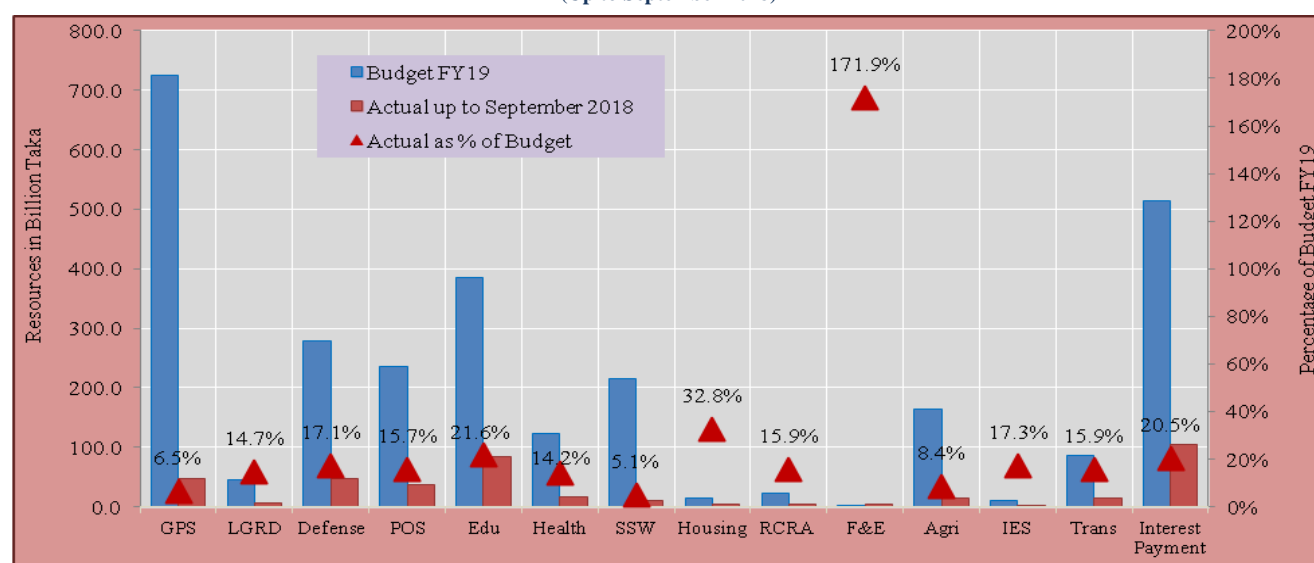


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (171.9%), Housing (32.8%), Education (21.6%), Industrial and Economic Services (17.3%), Defense (17.1%), Public Order and Safety (15.7%) sectors have shown better performance apart from interest payment. A table containing detailed data is annexed as **Appendix 1**.

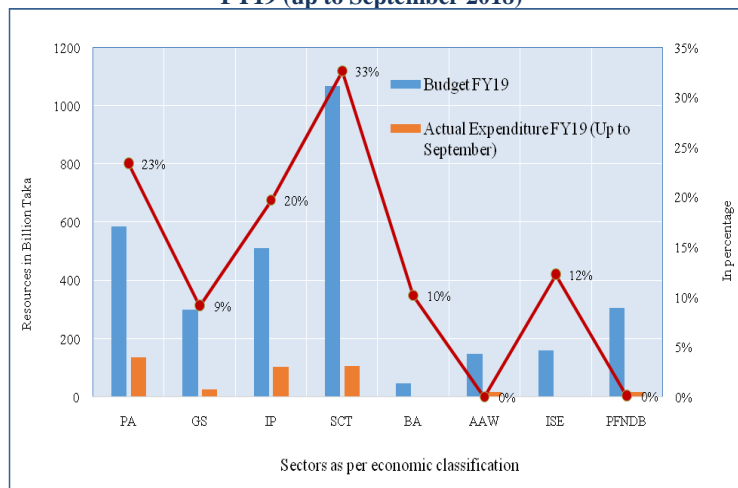
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY19), actual spending (non-development) up to September 2018 is 14.0 percent of the budget estimate, which was 16.95 percent of the budget in the the previous fiscal year. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

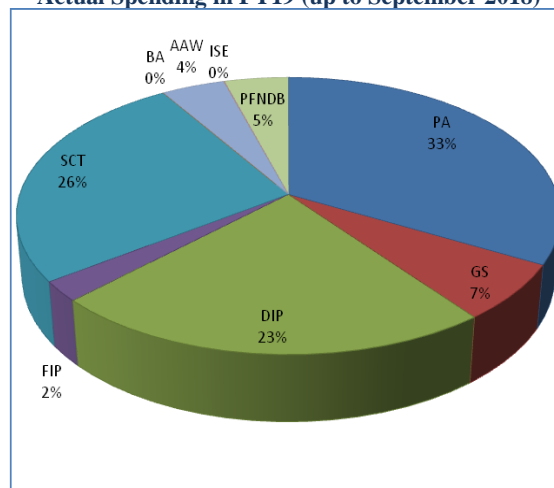
1.2 NON-DEVELOPMENT EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, non-development spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), (Domestic & Foreign), Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Non-Development Budget (**PFNDB**). Status of actual spending up to September 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 September 2018)**



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



Up to September 2018, utilization rate of total non-development expenditure is 14.0 percent. For some categories, like subsidies and current transfer (33%), pay and allowances (23%), and interest payments (20%) 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 September 2018, actual expenditure is 5.31 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 6.68 percent of the budget;
- During this period, Fuel & Energy (34.44 percent) sector made the highest utilization of allocated resources followed by Transport and Communication (22.67 percent) and LGRD (12.77 percent).
- Some of the sectors with large allocation like Health, Agriculture showed less-than-average performance.

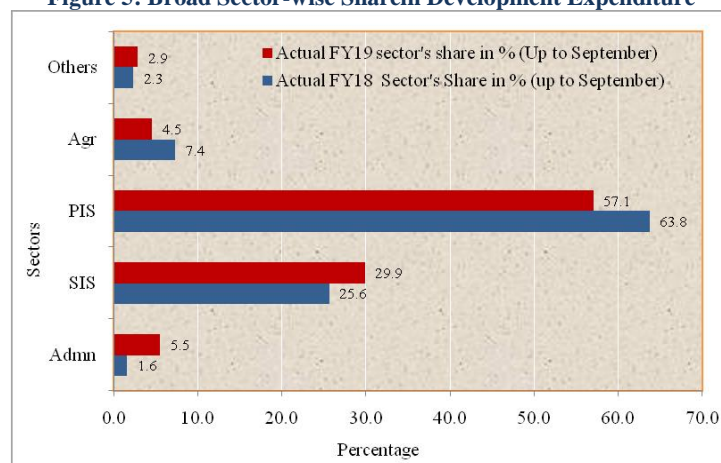
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

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 September)	Sector's Share in Actual (up to September) (%)	Actual FY18 as % of Revised Budget FY18	Budget FY19	Actual FY19 (up to September)	Budget FY19 as % of Revised Budget FY18	Budget FY19 as % of Actual FY18	Actual FY19 (up to September) as % of Budget FY19	Actual FY19 sector's share in % (up to September)
GPS	8,345	10,145	6,283	99	0.94	61.93	10,952	484	107.95	174.30	4.42	5.07
LGRD	23,790	25,480	17,481	1,287	12.12	68.61	28,152	1,218	110.49	161.04	4.33	12.77
Defence	680	930	59	1	0.01	6.31	1,152	0	123.92	1963.90	0.01	0.00
POS	2,564	2,493	2,261	72	0.68	90.70	3,018	43	121.07	133.48	1.41	0.45
Edu	30,155	25,001	14,076	800	7.53	56.30	29,321	941	117.28	208.30	3.21	9.87
Health	9,520	8,700	7,105	385	3.63	81.67	11,141	454	128.06	156.81	4.08	4.76
SSW	4,340	4,078	3,121	152	1.43	76.53	5,572	157	136.65	178.56	2.82	1.65
HCS	2,569	2,511	2,231	99	0.93	88.84	3,520	86	140.17	157.78	2.43	0.90
RCRA	1,492	1,311	1,152	134	1.26	87.91	1,968	162	150.15	170.81	8.21	1.69
FE	20,957	24,104	12,595	2,607	24.55	52.25	24,713	3,286	102.53	196.21	13.30	34.44
AFL	9,026	8,444	7,568	781	7.36	89.63	9,948	433	117.81	131.45	4.35	4.54
IES	3,082	1,753	1,331	37	0.35	75.94	2,381	114	135.81	178.84	4.81	1.20
TC	42,494	38,743	27,184	4,164	39.21	70.17	47,830	2,162	123.46	175.95	4.52	22.67
Total	159,014	153,691	102,447	10,620	100.00	66.66	179,668	9,541	116.90	175.38	5.31	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 September, 2018 is presented in Figure 5.

➤ From the graph it appears that up to September 2018, the maximum share of spending went to physical infrastructure (57.1 percent) followed by social infrastructure (29.9 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 September, 2018:

Table 4: Revenue Collection Position

(In Crore Taka)

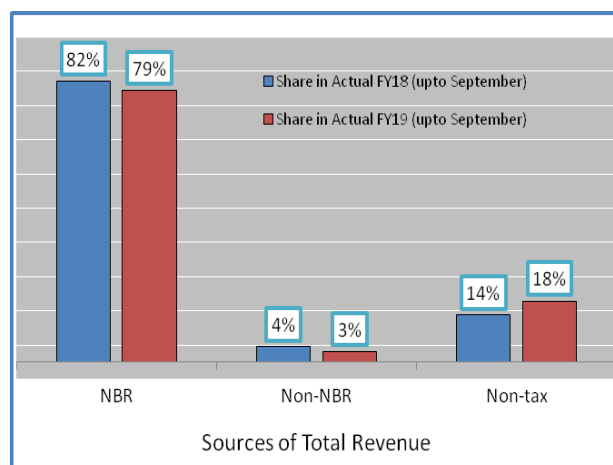
Sources of Revenue	Fiscal Year 2017-18					Fiscal Year 2018-19			
	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (September)	Actual FY18 (up to September)	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)	Actual (up to September) as percentage of Budget FY19
Tax Revenue (a+b)	256,449	232,202	194,317	14,282	44,327	305,927	18,737	49,300	16.1
a. NBR	248,190	224,999	187,096	13,870	42,077	296,200	18,075	47,520	16.0
a.1 Income	85,176	77,735	59,027	5,075	12,647	100,719	6,074	14,423	14.3
a.2 VAT	91,169	82,712	68,219	4,611	15,762	110,554	6,358	18,357	16.6
a.3 Import	38,402	34,766	36,509	2,390	7,643	48,766	3,355	8,514	17.5
a.4 Export duty	30,109	26,538	19,985	1,662	5,548	32,553	2,099	5,734	17.6
a.5 Excise	44	40	31	1	8	36	6	15	42.8
a.6 Supplementary Duty	1,599	1,664	2,117	63	204	2,090	95	242	11.6
a.7 Other Taxes	1,691	1,543	1,209	69	264	1,482	88	235	15.9
b. Non-NBR	8,259	7,203	7,221	412	2,250	9,727	662	1,780	18.3
c. Non-tax Revenue	31,538	27,252	22,226	1,476	7,010	33,354	1,517	10,658	32.0
Total Revenue (a + b + c)	287,987	259,454	216,542	15,758	51,337	339,281	20,254	59,958	17.7
d. Tax-GDP Ratio (base 2005-06)	11.40	10.32	8.63	0.63	1.97	11.99	0.73	1.93	-
e. Revenue-GDP ratio (base 2005-06)	12.80	11.53	9.62	0.70	2.28	13.30	0.79	2.35	-

- **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 (79.0 percent up to September 2018-19).
- Growth rates of NBR & Non-NBR tax are 12.9 and -20.88 percent respectively. On the other hand, non-tax revenue collection grew by 52.0 percent compared to the corresponding period of the previous fiscal year (FY18).
- For tax and non-tax revenue, achievements as to annual target were 16.1 and 32.0 percent respectively

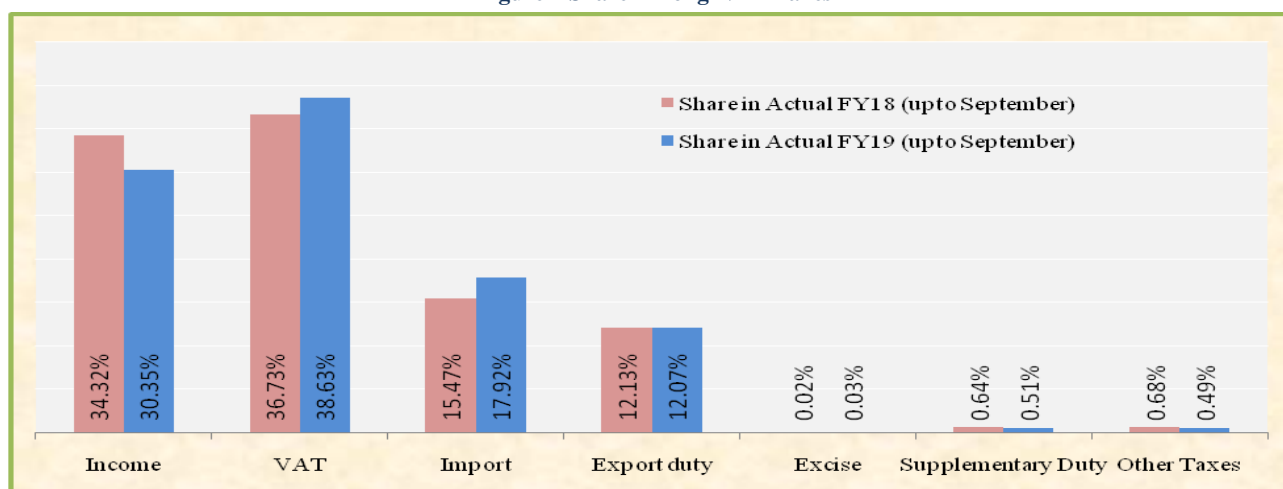
Figure 6: Sources of Revenue Collection



- Up to September 2018, total revenue collection for FY19 increased by 16.8 percent compared to the corresponding period of the previous fiscal year (FY18) and achievement as to annual target is 17.7 percent.

3.2 NBR TAX REVENUE

Figure 7 Share Among NBR Taxes



- In FY18 actual tax revenue collection was 8.63 percent of GDP
- Tax revenue collection target for FY19 is 12.0 percent of GDP. This is 31.8 percent higher than the revised budget of FY18 and 57.4 percent higher than the actual collection of the FY18
- In FY19 up to September 2018, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 38.6 percent was collected from VAT, 30.6 percent from income tax, 17.9 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 September	Accounts 2018-19 up to September
	Budget	Revised	Accounts September	Accounts 2017-18	Budget	Revised Budget	Accounts September		
Revenues	287,990	259,454	15,758	216,544	339,280	0	19,291	51,337	60,009
Tax Revenue	256,448	232,202	14,282	194,318	305,928	0	18,314	44,327	49,352
Non-Tax Revenue	31,542	27,252	1,476	22,226	33,352	0	978	7,010	10,658
Foreign Grants	5,504	4,457	2	864	4,051	0	0	4	1
Revenue and Foreign Grants	293,494	263,911	15,760	217,408	343,331	0	19,291	51,342	60,010
Non-Development Expenditure	234,012	210,577	9,094	192,391	282,415	0	11,734	35,463	39,673
Net Outlay for Food Account Operation	361	3,894	1,029	8,484	365	0	1,372	1,725	2,757
Loans & Advances (Net)	6,879	3,335	-122	1,240	2,124	0	33	-593	-201
Development Expenditure	159,013	153,688	2,349	102,447	179,669	0	5,014	10,620	9,484
Development Program financed from Revenue Budget	249	261	5	141	327	0	10	11	11
Non-ADP Project	3,512	3,140	0	1,355	4,365	0	0	0	-57
Annual Development Programme	153,331	148,381	2,344	100,050	173,000	0	5,004	10,609	9,530
Non-ADP FFW and Transfer	1,921	1,906	0	902	1,978	0	0	0	0
Total Expenditure	400,266	371,495	12,351	304,562	464,574	0	18,154	47,215	51,713
Overall Balance (Including Grants)	-106,772	-107,584	3,410	-87,155	-121,243	0	1,138	4,127	8,297
Overall Balance (Excluding Grants)	-112,276	-112,040	3,408	-88,018	-125,294	0	1,138	4,123	8,296
(In percent of GDP 2005-06 base)	-4.74	-4.78	0.15	-3.87	-4.75	0	0.04	0.18	0.33
(Including grants)									
(In percent of GDP 2005-06 base)	-4.99	-4.98	0.15	-3.91	-4.91	0	0.04	0.18	0.33
(Excluding grants)									

- 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 September, 2018 (excluding grants) as percentage of GDP was 0.33 percent.

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

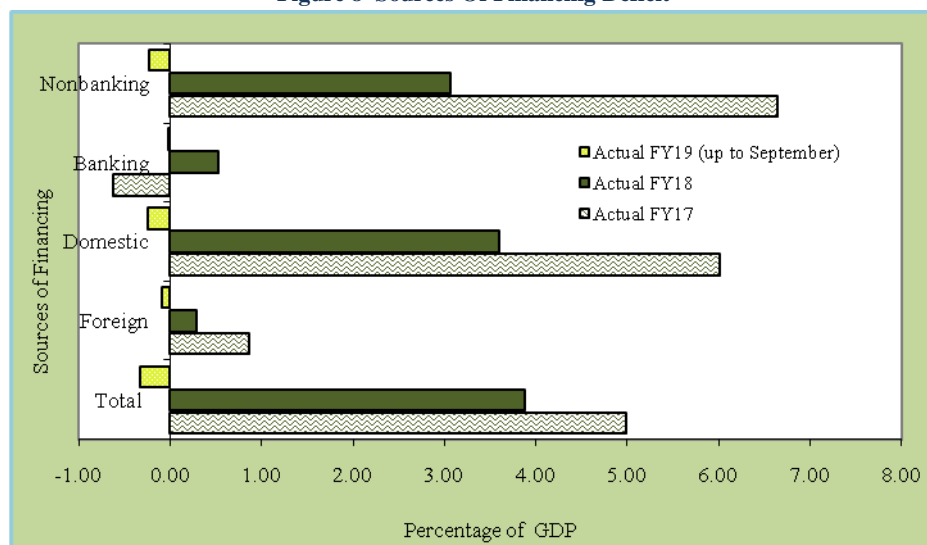
5.0 Financing

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 September	Accounts FY18	Budget	Revised Budget	Accounts September	Accounts FY18 up to September	Accounts FY19 up to September
1.0 Foreign Borrowing-Net	46,420	41,567	-377	6,379	50,016	0	-1,236	311	-2,075
1.1 Foreign Borrowing	55,313	51,040	589	13,891	60,585	0	51	2,521	1,084
1.2 Amortization	-8,893	-9,473	-966	-7,512	-10,569	0	-1,287	-2,211	-3,159
2.0 Domestic Borrowing	60,351	66,017	-1,082	81,075	71,226	0	-9,330	-1,969	-6,222
2.1 Borrowing from Banking System (Net)	28,202	19,917	-3,909	11,731	42,029	0	-13,823	-1,685	-362
2.1.1 Long-Term Debt (Net)	19,437	13,380	2,250	6,171	23,965	0	-950	1,581	4,297
2.1.2 Short-Term Debt (Net)	8,765	6,537	-6,159	5,560	18,064	0	-12,873	-3,266	-4,660
2.2 Non-Bank Borrowing (Net)	32,149	46,100	2,827	69,344	29,197	0	4,493	-284	-5,860
2.2.1 National Savings Schemes (Net)	30,150	44,000	3,696	46,289	26,197	0	4,598	12,741	10,685
2.2.2 Others	1,999	2,100	-2,819	22,755	3,000	0	-8,457	-15,494	-16,545
Total - Financing :	106,771	107,584	-3,410	87,153	121,242	0	-18,917	-4,127	-8,298
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	-0.15	3.87	4.75	0	-0.74	-0.18	-0.33

Figure 8 Sources Of Financing Deficit



For FY19, up to September, 2018 total financing negative but overall balance is positive.

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 (September)	Actual FY18 (Up to September)	Actual FY18	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)
General Public Services	49,647	31,587	916	3,386	21,254	72,559	1,236	4,702
LGRD	3,910	4,499	151	487	4,094	4,515	277	664
Defence	25,076	25,486	1,979	5,354	26,047	27,932	1,983	4,764
Public Order and safety	20,286	21,488	514	3,165	19,847	23,575	650	3,701
Education & technology	35,290	34,927	1,483	7,650	33,491	38,615	1,291	8,356
Health	11,131	11,314	426	1,901	10,188	12,242	374	1,734
Social Security and Welfare	19,787	17,818	255	1,577	13,556	21,582	102	1,099
Housing	1,164	1,272	24	123	1,237	1,443	359	473
Recreation, Culture and Religious Affairs	2,116	2,101	90	464	3,348	2,373	149	377
Fuel and Energy	163	158	6	17	1,148	208	324	357
Agriculture	15,403	12,591	165	1,247	11,571	16,313	482	1,371
Industrial & Economic Services	999	1,204	37	193	1,119	1,084	35	188
Transport and Communication	7,586	8,213	288	1,105	7,815	8,632	689	1,374
Interest	41,462	37,920	2,806	8,946	39,068	51,340	3,798	10,514
Total - Non-Development Revenue Expenditure	234,018	210,577	9,139	35,615	193,783	282,414	11,748	39,672

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 (September)	Actual FY18 (Up to September)	Actual FY18	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)	Actual FY19 (up to September) as % Budget FY19
Sub-total = GPS	21,254	49,647	31,587	916	3,386	21,254	72,559	1,236	4,702	6.5
Office of the President	22	21	22	1	6	22	23	1	4	17.9
Parliament	237	298	298	12	43	237	298	12	43	14.5
Prime Minister's Office	404	486	585	16	61	404	487	19	77	15.8
Cabinet Division	58	58	65	3	11	58	74	5	23	31.4
Election Commission	290	308	348	8	44	290	1,685	8	40	2.4
Ministry of Public Administration	1,644	1,772	1,970	87	306	1,644	2,177	134	379	17.4
Public Service Commission	55	46	52	2	9	55	47	3	12	25.8
Finance Division	16,037	43,120	24,404	716	2,612	16,037	63,795	950	3,715	5.8

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (September)	Actual FY18 (Up to September)	Actual FY18	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)	Actual FY19 (up to September) as % Budget FY19
Internal Resources Division	894	1,865	1,791	50	187	894	2,037	56	168	8.2
Financial Institutions Division	355	111	359	1	5	355	279	0	2	0.6
Economic Relations Division	76	224	233	2	8	76	244	4	12	5.1
Planning Division/2	68	70	69	5	16	68	73	6	16	21.6
Implementation, Monitoring and Evaluation Division	52	51	52	3	6	52	37	2	6	16.1
Statistics and Informatics Division	150	165	165	6	32	150	182	5	31	17.1
Ministry of Foreign Affairs	913	1,049	1,173	4	42	913	1,120	31	173	15.4
Sub-total = LGRD	4,094	3,910	4,499	151	487	4,094	4,515	277	664	14.7
Local Government Division	3,593	3,139	3,690	128	353	3,593	3,682	202	545	14.8
Rural Development and Co-operatives Division	468	470	481	22	127	468	514	70	112	21.8
Ministry of Chittagong Hill Tracts Affairs	32	301	329	1	7	32	320	5	6	2.0
Sub-total = Defence	26,047	25,076	25,486	1,979	5,354	26,047	27,932	1,983	4,764	17.1
Ministry of Defence - Defence Services	25,011	24,074	24,438	1,921	5,152	25,011	26,750	1,910	4,590	17.2
Ministry of Defence - Others Services	1,010	971	1,017	57	197	1,010	1,147	71	170	14.8
Armed Forces Division	26	30	30	1	4	26	35	1	4	12.5
Sub-total=POS	19,847	20,286	21,488	514	3,165	19,847	23,575	650	3,701	15.7
Supreme Court	166	165	168	7	34	166	180	10	37	20.5
Law and Justice Division	986	916	975	37	267	986	1,040	45	254	24.4
Public Security Division	17,062	17,231	18,312	425	2,637	17,062	20,148	515	3,097	15.4
Legislative and Parliamentary Affairs Division	25	22	26	1	5	25	35	1	5	15.8
Anti Corruption Commission	80	81	83	4	16	80	89	5	17	18.9
Security Services Division	1,528	1,872	1,925	40	206	1,528	2,083	75	290	13.9
Sub-total = Edu	33,491	35,290	34,927	1,483	7,650	33,491	38,615	1,291	8,356	21.6
Ministry of Primary and Mass Education	11,799	13,270	12,687	267	2,521	11,799	14,154	127	3,134	22.1
Secondary and Higher Education Division	16,771	16,964	17,163	854	3,906	16,771	18,874	839	4,052	21.5
Ministry of Science and Technology	444	436	445	36	95	444	480	44	116	24.2
Information and Communication Technology Division	195	189	209	2	33	195	213	2	11	5.4
Technical and Madrasah Education Division	4,284	4,430	4,423	326	1,095	4,284	4,894	278	1,042	21.3
Sub-total = Health	10,188	11,131	11,314	426	1,901	10,188	12,242	374	1,734	14.2
Health Services Division	7,710	8,331	8,443	347	1,395	7,710	9,118	317	1,257	13.8

Ministries/Division		Fiscal Year 2017-18					Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (September)	Actual FY18 (Up to September)	Actual FY18	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)	Actual FY19 (up to September) as % Budget FY19
Medical Education and Family Welfare Division	2,478	2,799	2,871	79	506	2,478	3,124	57	478	15.3
Sub-total = SSW	13,556	19,787	17,818	255	1,577	13,556	21,582	102	1,099	5.1
Ministry of Social Welfare	4,566	4,625	4,625	218	311	4,566	5,339	49	130	2.4
Ministry of Women and Children Affairs	2,241	2,273	2,408	8	48	2,241	2,980	20	61	2.0
Ministry of Food	38	3,457	1,599	2	9	38	3,391	15	38	1.1
Ministry of Disaster Management and Relief	3,548	5,866	5,612	20	103	3,548	6,162	16	36	0.6
Ministry of Liberation Affairs	3,163	3,566	3,574	6	1,106	3,163	3,711	3	834	22.5
Sub-total = HCS	1,237	1,164	1,272	24	123	1,237	1,443	359	473	32.8
Ministry of Housing and Public Works	1,237	1,164	1,272	24	123	1,237	1,443	359	473	32.8
Sub-total = RCRA	3,348	2,116	2,101	90	464	3,348	2,373	149	377	15.9
Ministry of Information	2,011	620	629	72	267	2,011	643	83	169	26.3
Ministry of Cultural Affairs	277	220	283	5	47	277	290	10	47	16.1
Ministry of Religious Affairs	242	216	225	0	68	242	247	24	55	22.4
Ministry of Youth and Sports	818	1,059	965	12	82	818	1,193	32	105	8.8
Sub-total = FE	1,148	163	158	6	17	1,148	208	324	357	171.9
Energy and Mineral Resources Division	151	114	95	2	9	151	165	2	9	5.3
Power Division	997	49	63	4	8	997	43	322	348	807.4
Sub-total = Agr	11,571	15,403	12,591	165	1,247	11,571	16,313	482	1,371	8.4
Ministry of Agriculture/3	7,787	11,707	8,728	79	586	7,787	11,951	104	627	5.2
Ministry of Fisheries and Livestock	902	914	937	44	198	902	984	66	198	20.1
Ministry of Environment and Forest	509	535	548	16	79	509	789	114	181	22.9
Ministry of Land	1,006	995	1,007	25	193	1,006	1,101	18	180	16.4
Ministry of Water Resources	1,367	1,252	1,371	1	191	1,367	1,487	180	185	12.5
Sub-total = IES	1,119	999	1,204	37	193	1,119	1,084	35	188	17.3
Ministry of Commerce	164	174	182	5	19	164	209	4	20	9.6
Ministry of Labour and Employment	82	94	92	4	17	82	111	5	30	26.7
Ministry of Industries	479	304	498	4	82	479	293	2	69	23.4
Ministry of Expatriates' Welfare and Overseas Employment	249	274	271	12	42	249	287	10	42	14.5
Ministry of Textiles and Jute	145	152	161	12	33	145	185	13	28	15.0
Sub-total = TC	7,815	7,586	8,213	288	1,105	7,815	8,632	689	1,374	15.9
Road Transport and Highways Division	3,467	2,876	3,562	72	256	3,467	3,563	449	611	17.2
Ministry of Railways	2,705	3,012	3,062	131	464	2,705	3,387	1	342	10.1

Ministries/Division	Fiscal Year 2017-18						Fiscal Year 2018-19			
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (September)	Actual FY18 (Up to September)	Actual FY18	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)	Actual FY19 (up to September) as % Budget FY19
Ministry of Shipping	546	547	552	3	133	546	632	142	151	23.8
Ministry of Civil Aviation and Tourism	48	43	43	10	17	48	47	11	13	27.0
Posts and Telecommunications Division	1,028	1,081	967	72	236	1,028	1,002	86	258	25.7
Bridges Division	22	26	26	0	0	22	2	0	0	7.3
Sub-total = Interest	39,068	41,462	37,920	2,806	8,946	39,068	51,340	3,798	10,514	20.5
Domestic	35,462	39,516	35,404	2,586	8,333	35,462	48,377	3,349	9,546	19.7
Foreign	3,605	1,946	2,516	220	613	3,605	2,963	449	968	32.7
Total Non-Development Revenue Expenditure	193,783	234,018	210,577	9,139	35,615	193,783	282,414	11,748	39,672	14.0

Appendix 3: Non-Development Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to September)	Budget FY19	Actual FY19 (Up to September)	Actual FY18 (Up to September) as % of Budget FY18	Actual FY19 (upto September) as % of Budget FY19
Pay and Allowances	54,308	53,210	47,874	11,414	58,524	13,696	21.0	23.4
Pay of Officers	7,327	7,245	6,765	1,666	7,679	1,772	22.7	23.1
Pay of Establishment	21,740	20,926	18,798	3,798	23,046	5,439	17.5	23.6
Allowances	25,240	25,039	22,310	5,950	27,799	6,485	23.6	23.3
Goods and Services	23,911	26,656	24,331	2,240	30,068	2,747	9.4	9.1
Supplies and Services	17,469	18,896	16,373	1,992	21,517	2,139	11.4	9.9
Repairs Maintenance and Rehabilitation	6,442	7,760	7,959	248	8,551	608	3.8	7.1
Interest Payments	41,457	37,920	39,068	8,946	51,338	10,514	21.6	20.5
Domestic	39,511	35,404	35,462	8,333	48,375	9,546	21.1	19.7
Foreign	1,946	2,516	3,605	613	2,963	968	31.5	32.7
Subsidies and Incentives and Current Transfers	86,139	75,512	64,190	10,756	106,929	10,852	12.5	10.1
Subsidies and Incentives	19,454	17,329	9,397	0	33,205	1,408	0.0	4.2
Grants in Aid	40,948	41,729	36,522	6,792	45,099	6,665	16.6	14.8
Pensions and Gratuities	22,940	13,686	14,714	3,728	26,047	2,578	16.3	9.9
Others	2,796	2,767	3,557	235	2,578	200	8.4	7.8
Block Allocations	3,328	530	175	24	4,808	0	0.7	0.0
Unexpected	2,000	176	8	0	2,003	0	0.0	0.0
Others	1,328	354	166	24	2,805	0	1.8	0.0
Total - Operating Recurrent Expenditure (A)	209,142	193,827	175,637	33,379	251,667	37,809	16.0	15.0
Acquisition of Assets and Works (B)	12,926	14,684	16,519	2,084	14,785	1,815	16.1	12.3
Acquisition of Assets	12,128	13,468	15,295	1,983	13,786	1,731	16.4	12.6
Acquisition of Land	798	1,216	1,224	101	999	84	12.6	8.4

Description	Budget FY18	Revised Budget FY18	Actual FY18	Actual FY18 (Up to September)	Budget FY19	Actual FY19 (Up to September)	Actual FY18 (Up to September) as % of Budget FY18	Actual FY19 (upto September) as % of Budget FY19
Total - Augmented Operating Recurrent Expenditure (A+B):	222,068	208,511	192,157	35,463	266,451	39,624	16.0	14.9
Investments in Shares and Equities (C)	11,945	2,066	230	0	15,963	19	0.0	0.1
Share Capital	11,945	2,066	230	0	15,963	19	0.0	0.1
Total - Operating Capital Expenditure (B+C)	24,871	16,750	16,750	2,084	30,748	1,834	8.4	6.0
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	234,013	210,578	192,387	35,463	282,415	39,643	15.2	14.0

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 (September)	Actual FY18 (Up to September)	Actual FY18	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)	Actual FY18 (up to September) as % of Revised Budget FY18	Actual FY19 (up to September) as % Budget FY19
Sub-total = GPS	8,345.4	10,145.4	61.8	99.5	6,283.3	10,951.9	457.7	484.2	0.98	4.42
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	55.2	78.3	3,690.1	2,313.5	436.3	436.8	1.86	18.88
Cabinet Division	36.6	17.7	0.1	0.1	3.6	72.8	2.0	2.0	0.42	2.75
Election Commission	761.9	605.1	0.1	0.2	125.1	210.0	5.4	14.8	0.04	7.06
Ministry of Public Administration	225.0	168.5	0.0	0.0	148.9	287.0	0.2	0.2	0.00	0.06
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	1.7	5.8	604.6	3,446.4	5.6	6.5	0.35	0.19
Internal Resources Division (IRD)	340.1	253.0	0.1	0.1	12.0	389.4	1.3	1.4	0.03	0.36
Financial Institutions Division	2,429.4	1,985.6	0.2	0.2	1,137.9	2,183.1	0.8	0.9	0.01	0.04
Economic Relations Division	36.7	40.3	2.1	4.9	30.0	34.9	0.0	0.2	12.22	0.46
Planning Division/2	1,261.9	644.7	0.6	7.2	118.3	1,306.3	3.3	4.4	1.12	0.34
Implementation Monitoring and Evaluation Division	49.3	60.2	0.1	0.3	23.1	98.0	0.1	0.3	0.53	0.34
Statistics and Informatics Division	352.7	403.4	1.7	2.4	346.1	417.0	2.7	3.3	0.60	0.78
Ministry of Foreign Affairs	139.8	44.7	0.0	0.0	26.0	129.2	0.0	13.4	0.00	10.35
Sub-total = LGRD	23,789.9	25,479.7	414.7	1,287.1	17,481.4	28,152.3	780.9	1,218.4	5.05	4.33
Local Government Division	21,526.2	22,849.9	369.6	1,081.7	15,031.5	25,468.2	666.3	989.6	4.73	3.89
Rural Development and Co-operatives Division	1,414.4	1,715.3	7.6	158.5	1,692.9	1,695.1	109.9	224.1	9.24	13.22
Ministry of Chittagong Hill Tracts Affairs	849.3	914.5	37.4	46.9	757.0	989.0	4.7	4.7	5.13	0.47
Sub-total = Defence	679.9	930.0	0.1	1.4	58.7	1,152.5	0.1	0.1	0.15	0.01
Ministry of Defence - Defence Services	679.9	930.0	0.1	1.4	58.7	1,152.5	0.1	0.1	0.15	0.01

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (September)	Actual FY18 (Up to September)	Actual FY18	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)	Actual FY18 (up to September) as % of Revised Budget FY18	Actual FY19 (up to September) as % Budget FY19
Sub-total=POS	2,564.2	2,493.1	41.0	72.2	2,261.2	3,018.3	17.5	42.5	2.89	1.41
Law and Justice Division	504.5	504.0	0.0	0.1	424.8	480.7	0.0	0.0	0.01	0.01
Public Security Division	1,044.8	1,072.4	37.7	48.5	1,026.4	1,257.6	5.5	6.6	4.53	0.52
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	0.1	0.1	0.16	0.20
Security Services Division	994.4	905.4	3.3	23.5	802.8	1,251.3	12.0	35.8	2.60	2.86
Sub-total = Edu	30,154.7	25,000.6	193.6	799.9	14,076.2	29,321.1	186.6	941.2	3.20	3.21
Ministry of Primary and Mass Education	8,751.9	7,411.0	46.6	280.6	6,745.7	8,312.0	7.1	66.4	3.79	0.80
Secondary and Higher Education Division	6,177.4	4,355.3	143.1	179.2	3,318.7	6,014.2	11.6	27.0	4.12	0.45
Ministry of Science and Technology	10,602.1	9,246.7	0.0	56.7	2,246.6	11,720.4	49.0	608.5	0.61	5.19
Information and Communication Technology Division	3,784.5	3,269.9	0.4	274.8	1,264.3	2,468.2	113.1	232.9	8.40	9.44
Technical and Madrasah Education Division	838.9	717.7	3.5	8.4	500.9	806.4	5.7	6.5	1.18	0.81
Sub-total = Health	9,520.3	8,699.6	153.1	385.4	7,104.7	11,140.6	308.8	454.2	4.43	4.08
Health Services Division	7,850.6	6,936.6	136.1	297.0	5,782.1	9,040.6	289.6	418.4	4.28	4.63
Medical Education and Family Welfare Division	1,669.7	1,763.0	17.0	88.5	1,322.6	2,100.0	19.2	35.9	5.02	1.71
Sub-total = SSW	4,340.2	4,078.1	116.8	152.0	3,120.8	5,572.5	73.0	157.0	3.73	2.82
Ministry of Social Welfare	207.6	192.0	4.3	10.7	182.2	254.0	1.3	7.8	5.57	3.08
Ministry of Women and Children Affairs	302.1	224.3	3.4	19.6	191.5	509.0	8.2	62.1	8.73	12.20
Ministry of Food	424.2	317.3	0.1	0.2	295.9	763.7	18.0	29.9	0.07	3.91
Ministry of Disaster Management and Relief	2,986.3	3,069.6	106.1	116.1	2,200.8	3,495.8	45.3	56.5	3.78	1.62
Ministry of Liberation Affairs	420.0	275.0	2.9	5.4	250.3	550.0	0.2	0.8	1.96	0.14
Sub-total = HCS	2,569.0	2,511.0	19.2	98.7	2,230.8	3,519.7	54.2	85.5	3.93	2.43
Ministry of Housing and Public Works	2,569.0	2,511.0	19.2	98.7	2,230.8	3,519.7	54.2	85.5	3.93	2.43
Sub-total = RCRA	1,491.8	1,310.7	6.5	134.2	1,152.2	1,968.1	130.2	161.6	10.24	8.21
Ministry of Information	525.2	221.7	1.8	1.9	169.3	522.1	2.6	7.7	0.88	1.47
Ministry of Cultural Affairs	196.3	113.2	1.9	30.7	108.4	220.0	13.2	35.1	27.10	15.94
Ministry of Religious Affairs	442.9	750.0	0.0	84.9	659.0	921.4	105.7	105.7	11.32	11.47
Ministry of Youth and Sports	327.3	225.9	2.8	16.7	215.5	304.6	8.6	13.2	7.37	4.33
Sub-total = FE	20,956.6	24,103.9	503.5	2,606.8	12,595.1	24,712.6	1,940.3	3,285.8	10.81	13.30
Energy and Mineral Resources Division	2,111.3	1,346.5	35.5	35.5	868.8	1,819.9	1.7	1.7	2.63	0.10
Power Division	18,845.3	22,757.4	468.0	2,571.3	11,726.3	22,892.7	1,938.6	3,284.0	11.30	14.35
Sub-total = Agr	9,026.0	8,443.7	363.5	781.4	7,567.9	9,947.8	405.2	433.2	9.25	4.35
Ministry of Agriculture/3	1,893.3	1,586.9	10.0	262.3	1,452.7	1,959.2	43.1	61.0	16.53	3.11
Ministry of Fisheries and Livestock	1,014.8	824.3	18.0	74.3	614.3	883.7	21.1	28.8	9.01	3.26
Ministry of Environment and Forest	584.6	343.3	1.5	3.5	210.9	481.4	27.5	28.9	1.02	6.01
Ministry of Land	858.6	938.2	0.3	1.0	630.2	1,017.6	3.2	4.2	0.10	0.41

Ministry/Divisions	Fiscal Year 2017-18					Fiscal Year 2018-19				
	Budget FY18	Revised Budget FY18	Actual FY18 (September)	Actual FY18 (Up to September)	Actual FY18	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)	Actual FY18 (up to September) as % of Revised Budget FY18	Actual FY19 (up to September) as % Budget FY19
Ministry of Water Resources	4,674.7	4,751.0	333.8	440.4	4,659.8	5,606.0	310.3	310.3	9.27	5.54
Sub-total = IES	3,081.8	1,752.9	9.6	36.8	1,331.1	2,380.6	97.0	114.4	2.10	4.81
Ministry of Commerce	438.0	130.2	0.0	0.0	2.9	346.8	0.3	0.3	0.00	0.09
Ministry of Labour and Employment	168.3	100.0	0.2	0.2	64.1	115.7	0.6	0.6	0.24	0.51
Ministry of Industries	1,520.2	854.4	3.1	23.5	828.3	1,058.6	87.3	104.3	2.75	9.86
Ministry of Expatriates' Welfare and Overseas Employment	412.4	256.3	3.9	5.8	167.1	307.5	4.7	4.7	2.27	1.53
Ministry of Textiles and Jute	543.0	412.0	2.4	7.3	268.7	552.0	4.2	4.5	1.78	0.81
Sub-total = GPS	42,494.4	38,742.6	465.6	4,164.2	27,183.9	47,830.5	578.1	2,162.4	10.75	4.52
Road Transport and Highways Division	16,820.3	17,317.1	47.3	1,972.9	11,447.0	20,817.4	271.7	502.3	11.39	2.41
Ministry of Railways	13,001.1	10,817.0	20.0	77.6	9,700.8	11,154.7	0.0	16.1	0.72	0.14
Ministry of Shipping	2,185.0	2,353.4	196.9	253.9	1,794.6	2,904.6	187.0	239.8	10.79	8.25
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	0.1	138.5	756.2	2,380.6	3.9	65.8	17.77	2.77
Bridges Division	8,403.5	6,864.1	201.3	1,721.3	3,220.2	9,112.2	115.5	1,338.4	25.08	14.69
Total Development Revenue Expenditure	159,014.0	153,691.3	2,348.9	10,619.5	102,447.3	179,668.4	5,029.5	9,540.7	6.91	5.31

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY17	Fiscal Year 2017-18					Fiscal Year 2018-19		
		Budget FY18	Revised Budget FY18	Actual FY18 (September)	Actual FY18 (Up to September)	Actual FY18	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)
Tax Revenue (a+b)	178,073.2	256,449.3	232,202.0	14,282.2	44,327.2	194,316.8	305,927.0	18,736.7	49,299.9
a. NBR	171,846.9	248,190.0	224,999.5	13,870.4	42,076.9	187,096.1	296,200.0	18,074.9	47,520.2
a.1 Income	52,503.8	85,176.3	77,735.3	5,074.7	12,647.4	59,027.0	100,718.6	6,074.4	14,422.9
a.2 VAT	63,836.1	91,169.4	82,712.5	4,610.7	15,762.2	68,218.9	110,554.1	6,358.0	18,356.8
a.3 Import	31,517.0	38,401.6	34,766.4	2,389.8	7,643.4	36,508.9	48,766.2	3,354.7	8,513.5
a.4 Export	20,793.0	30,108.8	26,538.2	1,662.0	5,547.8	19,985.2	32,552.6	2,099.1	5,734.1
a.4 Excise	22.2	44.1	40.2	1.1	8.5	30.6	36.0	6.2	15.4
a.5 Sup	1,790.9	1,599.2	1,663.9	62.8	203.9	2,116.5	2,090.1	94.8	242.2
a.6 Other Taxes	1,383.9	1,690.7	1,543.0	69.3	263.8	1,209.1	1,482.4	87.7	235.2
b. Non-NBR	6,226.3	8,259.3	7,202.5	411.8	2,250.3	7,220.7	9,727.0	661.9	1,779.7
b.1 Narcotics & Liquor	68.4	92.1	85.0	5.8	19.9	78.0	102.3	5.7	20.1
b.2 Vehicles	1,401.8	1,700.0	1,550.0	97.0	366.5	1,480.1	1,428.7	173.6	477.6
b.3 Land Revenue	852.8	650.0	1,220.0	32.5	894.1	1,384.0	1,400.0	43.9	157.9
b.4 Stamp Duty	3,552.0	5,466.2	3,944.0	233.1	832.9	3,667.7	6,303.0	378.8	977.8
b.5 Surcharge	351.2	350.9	403.5	43.5	136.9	611.0	493.1	59.8	146.4
c. Non-tax Revenue	23,155.2	31,537.9	27,252.3	1,476.1	7,010.0	22,225.6	33,353.6	1,517.3	10,657.7
c.1 Dividend and Profit	3,231.7	5,397.9	2,971.8	55.5	713.0	1,944.9	3,404.8	38.1	846.4

		Fiscal Year 2017-18					Fiscal Year 2018-19		
	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (September)	Actual FY18 (Up to September)	Actual FY18	Budget FY19	Actual FY19 (September)	Actual FY19 (up to September)
c.2 Interest	2,211.2	1,936.7	1,936.7	375.2	581.1	1,991.2	5,462.2	82.2	428.8
c.3 Administrative Fees and Charges	2,400.4	3,331.3	3,412.1	164.1	629.5	2,567.4	3,894.7	241.1	695.0
c.4 Fines, Penalties and Forfeiture	614.7	600.3	643.9	48.6	156.2	601.3	602.1	53.7	150.9
c.5 Receipts for Services Rendered	3,841.8	5,810.0	5,094.3	148.1	486.2	3,546.8	6,652.7	196.7	554.9
c.6 Rents, Leases and Recoveries	367.6	686.8	700.5	15.9	106.6	460.2	631.0	115.6	186.3
c.7 Tolls and Levies	544.0	664.2	605.2	40.4	141.1	611.0	657.8	60.1	179.0
c.8 Non-Commercial Sales	1,311.5	2,699.1	2,521.5	200.9	365.6	1,743.6	2,331.1	42.8	216.1
c.9 Other Non-Tax Revenue and Receipts	8,385.9	10,340.7	9,316.2	427.3	3,828.8	8,058.7	9,479.9	606.2	7,298.7
c. 10 Capital Revenue	246.5	70.9	50.1	0.3	2.0	700.4	237.2	80.8	101.7
Total Revenue (a+b+c)	201,228.4	287,987.2	259,454.3	15,758.3	51,337.2	216,542.4	339,280.7	20,254.0	59,957.7
d. Tax-GDP Ratio (base 2005-06)	9.01	11.40	10.32	0.63	1.97	8.63	11.99	0.73	1.93
e. Revenue-GDP ratio (base 2005-06)	10.18	12.80	11.53	0.70	2.28	9.62	13.30	0.79	2.35

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 September/Actual FY18 up to September)*100	(Actual FY19 up to September/ Budget FY19)*100
Tax Revenue (a+b)	90.5	157.4	131.8	89.7	111.2	16.1
a. NBR	90.7	158.3	131.6	86.4	112.9	16.0
a.1 Income	91.3	170.6	129.6	27.3	114.0	14.3
a.2 VAT	90.7	162.1	133.7	31.5	116.5	16.6
a.3 Import	90.5	133.6	140.3	16.9	111.4	17.5
a.4 Export	88.1	162.9	122.7	9.2	103.4	17.6
a.4 Excise	91.3	117.7	89.5	0.0	181.7	42.8
a.5 Sup	104.0	98.8	125.6	1.0	118.8	11.6
a.6 Other Taxes	91.3	122.6	96.1	0.6	89.2	15.9
b. Non-NBR	87.2	134.7	135.1	3.3	79.1	18.3
b.1 Narcotics & Liquor	92.3	131.1	120.3	0.0	100.8	19.6
b.2 Vehicles	91.2	96.5	92.2	0.7	130.3	33.4
b.3 Land Revenue	187.7	101.2	114.8	0.6	17.7	11.3
b.4 Stamp Duty	72.2	171.9	159.8	1.7	117.4	15.5
b.5 Surcharge						
c. Non-tax Revenue	86.4	150.1	122.4	10.3	152.0	32.0
c.1 Dividend and Profit	55.1	175.1	114.6	0.9	118.7	24.9
c.2 Interest	100.0	274.3	282.0	0.9	73.8	7.9
c.3 Administrative Fees and Charges	102.4	151.7	114.1	1.2	110.4	17.8

	(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 September/Actual FY18 up to September)*100	(Actual FY19 up to September/ Budget FY19)*100
c.4 Fines, Penalties and Forfeiture	107.3	100.1	93.5	0.3	96.6	25.1
c.5 Receipts for Services Rendered	87.7	187.6	130.6	1.6	114.1	8.3
c.6 Rents, Leases and Recoveries	102.0	137.1	90.1	0.2	174.8	29.5
c.7 Tolls and Levies	91.1	107.7	108.7	0.3	126.9	27.2
c.8 Non-Commercial Sales	93.4	133.7	92.4	0.8	59.1	9.3
c.9 Other Non-Tax Revenue and Receipts	90.1	117.6	101.8	3.7	190.6	77.0
c. 10 Capital Revenue	70.7	33.9	473.3	0.3	5181.4	42.9
Total Revenue (a+b+c)	90.1	156.7	130.8	100.0	116.8	17.7

Notes:

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

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