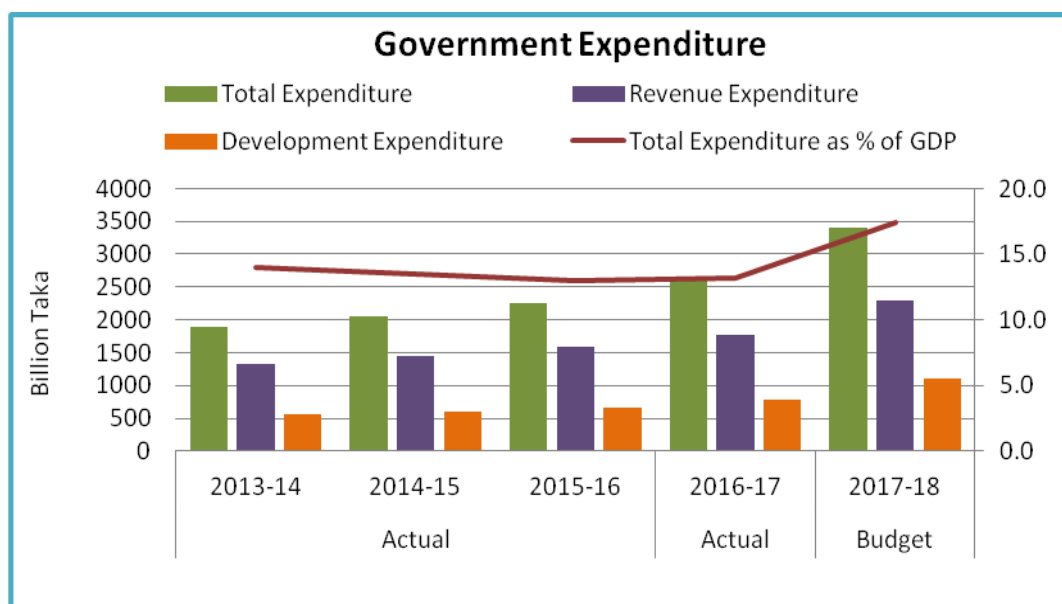




Monthly Report on Fiscal Position

December 2017
Fiscal Year 2017-18



PREPARED BY: Macroeconomic Wing
Finance Division, Ministry Of Finance
Government of the People's Republic of Bangladesh

CONTRIBUTED BY: Anarul Kabir, Deputy Secretary
Finance Division, Ministry of Finance, and

Abdul Mannan, Assistant Chief
Finance Division, Ministry of Finance

GUIDED BY: Rehana Perven, Joint Secretary
Finance Division, Ministry of Finance

CONTENTS

<i>Monthly Report on Fiscal Position</i>	<i>2</i>
<i>1.0 Non-Development Expenditure</i>	<i>3</i>
1.1 Non-Development expenditure: 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 Non-Development Expenditure: Economic Classification	5
<i>2.0 Development Expenditure</i>	<i>6</i>
2.1 Allocation & Utilization Pattern of Development Expenditure.....	6
2.2 Broad Sector wise Utilization Pattern	7
2.3 Ministry wise Utilization Pattern	7
<i>3.0 Revenue Collection</i>	<i>8</i>
3.1 Total Revenue	8
3.2 NBR Tax Revenue.....	9
<i>4.0 Budget Deficit</i>	<i>10</i>
<i>5.0 Financing.....</i>	<i>11</i>

List of Figures

Figure 1: Sector Share in Resource Utilization in FY18.....	4
Figure 2: Non-Development Expenditure	5
Figure 3: Actual Expenditure According to Economic classification FY18(up to December 2017).....	6
Figure 4: Share of Different Categories in Total Actual Expenditure FY18 (Up to December 2017)	6
Figure 5: Broad Sector Wise Share in Development Expenditure	7
Figure 6: Sources of Revenue Collection	9
Figure 7 Share Among NBR Taxes.....	9
Figure 8 Sources Of Financing Deficit	11

List of Tables

Table1: Non-Development Expenditure 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 6: Budget Deficit.....	10

List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern Of Non-Development Expenditure.....	12
Appendix 2: Ministry Wise Non-Development Expenditure.....	12
Appendix 3: Non-Development Expenditure by Economic Classification	15
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	17
Appendix 5 Revenue Collection.....	19
Appendix 6 Revenue Receipts (Growth Scenario).....	20

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 Fianance. In this report, fiscal year (FY) refers to the period from December 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 December, 2017 in the current fiscal year (FY18) is 29.4 percent of the non-development budget estimates. Actual development expenditure during the same period is 13.8 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of 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 December 2017, 30.6 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (85.0 percent). Total NBR tax collection is 30.4 percent of the annual target. Regarding NTR (Non Tax Revenue) 29.6 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 December 2017, in current fiscal, overall balance (excluding grants) is 0.28 percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 NON-DEVELOPMENT EXPENDITURE

1.1 NON-DEVELOPMENT EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation & Growth

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

Table 1: Non-Development Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2016-17					Fiscal Year 2017-18					
	Budget FY17	Revised Budget FY17	Actual Expenditure FY17	Sector's Share in Actual Expenditure (%) FY17	Actual FY17 as % of Revised Budget	Budget FY18	Budget FY18 as % of Budget FY17	Budget as % of Revised Budget FY17	Budget as % of Actual FY17	Actual FY18 (up to December)	Actual (up to December) as % of Budget FY18
GPS	42,105	29,348	12,195	6.8	41.6	49,711	118.1	169.4	407.6	7,965	16.0
LGRD	3,532	3,614	3,806	2.1	105.3	3,911	110.7	108.2	102.8	1,066	27.2
Defense	21,724	22,557	24,179	13.5	107.2	25,076	115.4	111.2	103.7	9,230	36.8
POS	19,073	18,633	20,091	11.2	107.8	20,286	106.4	108.9	101.0	6,891	34.0
Edu	35,734	32,825	36,328	20.3	110.7	35,322	98.8	107.6	97.2	14,038	39.7
Health	11,252	9,911	11,487	6.4	115.9	11,140	99.0	112.4	97.0	3,963	35.6
SSW	16,041	16,950	15,087	8.4	89.0	19,831	123.6	117.0	131.4	4,037	20.4
Housing	1,273	1,175	1,437	0.8	122.3	1,164	91.4	99.0	81.0	273	23.5
RCRA	1,743	1,815	1,888	1.1	104.0	2,121	121.7	116.8	112.3	737	34.8
F&E	85	73	77	0.0	106.3	162	191.2	222.8	209.7	132	81.8
Agri	15,469	12,846	11,290	6.3	87.9	15,496	100.2	120.6	137.3	3,531	22.8
IES	937	1,179	1,240	0.7	105.1	999	106.6	84.7	80.6	438	43.9
Trans	7,179	7,017	5,756	3.2	82.0	7,586	105.7	108.1	131.8	1,238	16.3
Interest payment	39,951	35,358	34,212	19.1	96.8	41,457	103.8	117.3	121.2	15,247	36.8
Total	216,097	193,301	179,072	100	92.6	234,262	108.4	121.2	130.8	68,786	29.4

Some of the noteworthy features are:

- For FY18, budget allocation was raised by 21.2 percent over the FY17 revised estimates and 8.4 percent over the original budget;
- Up to December 2017, apart from interest payment spending in Fuel and Energy (F&E), Industries and Economic Services (IES), Education, Defence, Health, Recreation, Culture and Religious Affairs (RCRA), Public Order and Safety (POS) were on the higher side. Lower utilization rate in some sectors like General Public Services (GPS), Transportation, Social Security and Welfare (SSW), Agriculture, Housing, and Local government & Rural Development (LGRD) contributed to a less-than-average performance in total non-development spending;
- As a whole, non-development spending up to December 2017 amounts to 29.4 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

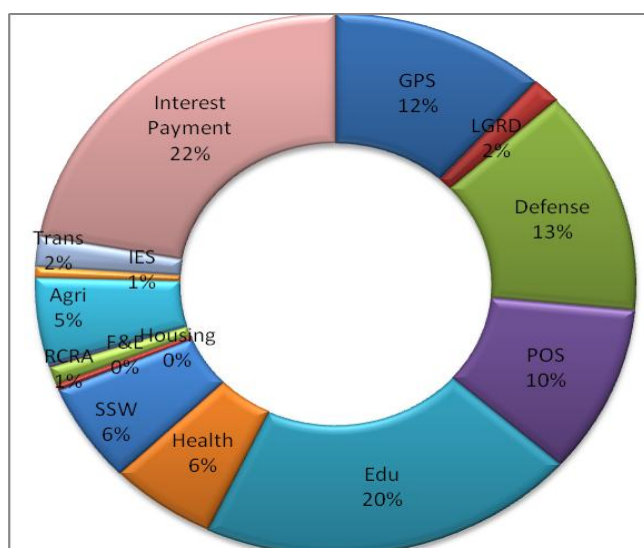
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY17	31.5	38.1	3.3	6.3	19.1	1.7
Sector Share in Budget FY18	40.6	30.5	3.3	6.6	17.7	1.3
Sector share in Actual expenditure FY18 (Up to December)	35.0	34.0	2.0	5.1	22.2	1.7

- 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 FY18, share of physical infrastructure remains the same, shares of administration and agriculture sectors have been increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure of FY17;
- Till December 2017, 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 FY18 (Up to December)



Total non-development spending up to December, 2017 in the current fiscal year (FY18) is 29.4 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 (22 percent) followed by education (20 percent), defense (13 percent) and General Public Service (12 percent).

1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of non-development spending up to December, 2017 is shown in **Figure2**.

**Figure 2: Non-Development Expenditure
(Up to December 2017)**

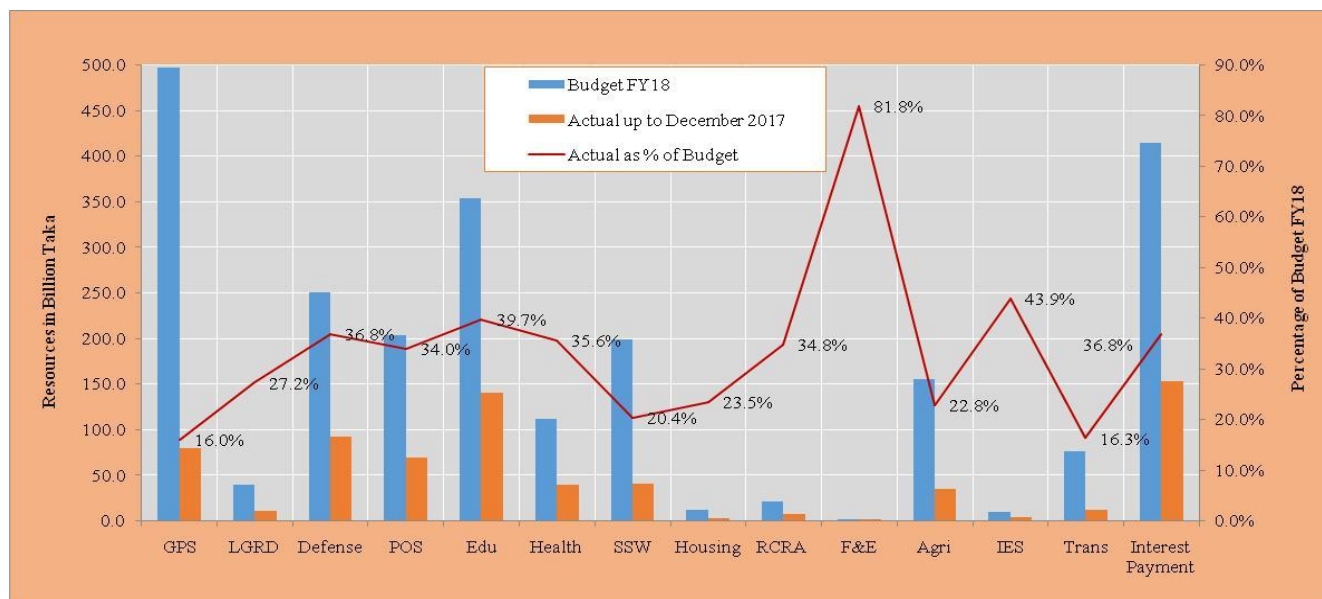


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel and Energy (81.8%), industries and economic services (43.9%), education (39.7%), defence (36.8%), health (35.6%), recreation, cultures and religious affairs (34.8%), public order and safety (34.0%), sectors have shown better performance. A table containing detailed data is annexed as **Appendix1**.

1.1.5 Ministry-wise Utilization

For current 2017-18 fiscal year, actual spending (non-development) up to December 2017 is 29.4 percent of the budget estimate, which was 35.8 percent of the revised budget and 32.1 percent of the original budget in the same period of 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 December 2017 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 (**Appendix3**).

Figure 3: Actual Expenditure according to Economic classification FY18 (up to December 2017)

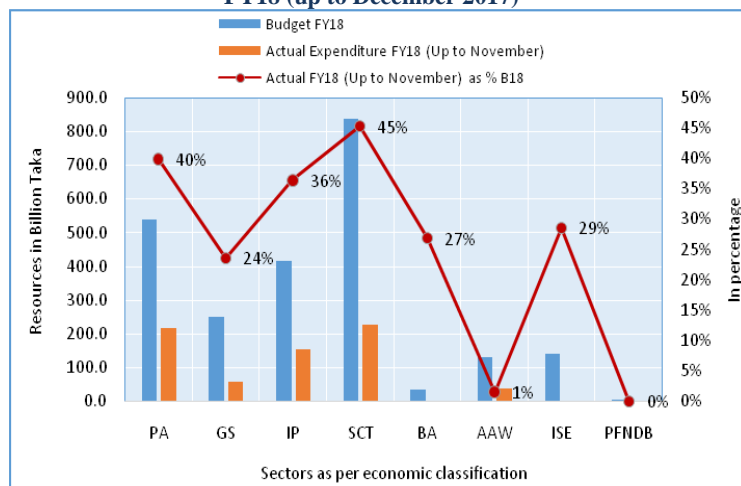
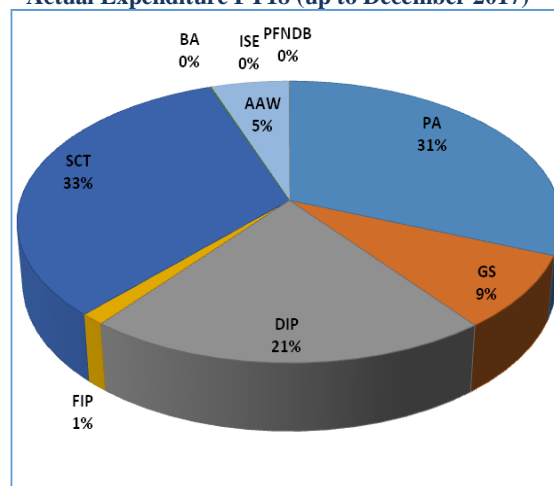


Figure 4: Share of Different Categories in Total Actual Expenditure FY18 (up to December 2017)



Up to December 2017, utilization rate of total non-development expenditure is 29.4 percent. For some categories, like subsidies & current transfer (45%), pay and allowances (40%), interest payments (36%), and investment in share and equities (29%) spending rate is higher than 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 December 2017, actual expenditure is 13.80 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 19.9 percent of the revised budget;
- During this period, fuel & energy sector made the highest utilization of allocated resources (27.32 percent) followed by agriculture, fisheries and livestock (21.73 percent), recreation-culture- religious-affairs (20.29 percent), and Housing (17.04 percent);
- Some of the sectors with large allocation like education (7.82%), transport and communication (10.91%), and health (12.74%) showed less-than-average performance.

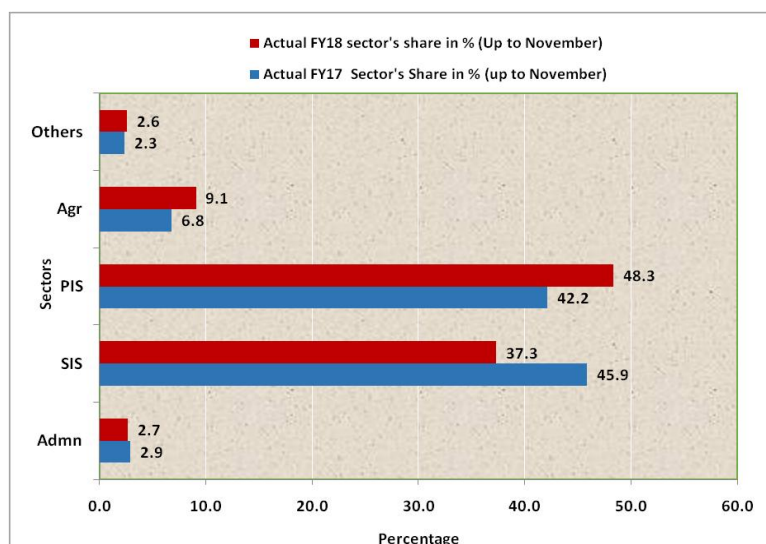
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Year: 2016-17						Fiscal Year 2017-18					
	Budget FY17	Revised FY17	Actual FY17	Actual FY17 (Up to December)	Sector Share in Actual (up to December (%))	Actual FY17 as % of Revised FY17	Budget FY18	Actual FY18 (up to December)	Budget FY18 as % of Revised FY18	Budget FY18 as % of Actual FY17	Actual FY18 (Upto December) as % of Budget FY18	Actual FY18 sector's share in % (Up to December)
GPS	5,169	4,497	1,808	317	1.41	40.21	4,769	329	106.05	263.77	6.89	1.53
LGRD	20,007	21,229	14,118	3,301	14.70	66.50	23,788	3,575	112.05	168.49	15.03	16.68
Defence	406	655	52	13	0.06	7.92	680	5	103.80	1310.96	0.74	0.02
POS	1,989	2,093	1,860	323	1.44	88.89	2,564	237	122.52	137.83	9.25	1.11
Edu	17,180	17,467	14,940	3,220	14.34	85.53	30,122	2,355	172.45	201.62	7.82	10.99
Health	6,235	4,918	3,746	1,561	6.95	76.17	9,511	1,212	193.42	253.92	12.74	5.65
SSW	3,840	4,232	3,941	429	1.91	93.12	4,295	423	101.48	108.98	9.84	1.97
HCS	1,845	3,999	3,831	1,784	7.95	95.81	2,569	438	64.25	67.06	17.04	2.04
RCRA	961	948	895	297	1.32	94.36	1,487	302	156.86	166.23	20.29	1.41
FE	14,951	14,489	13,898	3,942	17.56	95.92	20,957	5,724	144.64	150.79	27.32	26.71
AFL	7,238	7,188	6,503	1,524	6.79	90.47	8,933	1,941	124.27	137.35	21.73	9.06
IES	2,620	1,667	872	218	0.97	52.30	3,082	254	184.88	353.49	8.24	1.19
TC	30,087	29,250	16,758	5,523	24.60	57.29	42,494	4,637	145.28	253.58	10.91	21.64
Total	112,526	112,633	83,223	22,451	100.00	73.89	155,252	21,432	137.84	186.55	13.80	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 December, 2017 is presented in Figure 5.

➤ Up to December 2017, the maximum share of spending went to physical infrastructure (48.3 percent) followed by social infrastructure (37.3 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 December, 2017:

Table 4: Revenue Collection Position

(In Crore Taka)

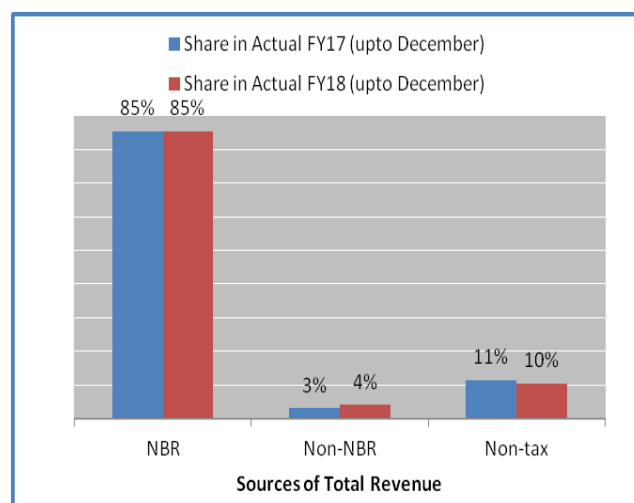
Sources of Revenue	Fiscal Year 2016-17					Fiscal Year 2017-18			
	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)	Actual (up to December) as percentage of Budget FY18
Tax Revenue (a+b)	210,402	192,261	177,796	15,651	78,740	256,812	2,734	78,981	30.8
a. NBR	203,152	185,000	171,498	15,186	76,008	248,190	2,478	75,406	30.4
a.1 Income	71,940	62,754	52,489	5,224	22,130	85,176	786	20,844	24.5
a.2 VAT	72,765	68,675	63,745	5,416	29,066	91,254	1,012	28,836	31.6
a.3 Import	22,450	21,572	20,765	1,914	9,509	30,024	236	9,919	33.0
a.4 Export duty	45	34	22	3	15	44	0	21	46.6
a.5 Excise	4,449	1,200	1,791	46	295	1,599	3	380	23.7
a.6 Supplementary Duty	30,076	29,520	31,515	2,508	14,487	38,402	433	14,904	38.8
a.7 Other Taxes	1,428	1,246	1,172	75	506	1,691	8	503	29.7
b. Non-NBR	7,250	7,261	6,298	465	2,732	8,622	256	3,575	41.5
c. Non-tax Revenue	32,350	26,239	22,956	1,007	10,227	31,179	318	9,222	29.6
Total Revenue (a + b + c)	242,752	218,501	200,752	16,657	88,967	287,990	3,052	88,203	30.6
d. Tax-GDP Ratio (base 2005-06)	10.65	9.73	9.00	0.79	3.99	11.55	0.12	3.55	
e. Revenue-GDP ratio (base 2005-06)	12.29	11.06	10.16	0.84	4.50	12.95	0.14	3.97	

- **Total revenue** collection in FY17 was 10.16 percent of GDP and 91.9 percent of the revised budget target.
- In FY18, total revenue is expected to be scaled up to 12.95 percent of GDP. This figure is about 31.8 percent higher than the revised budget estimate of FY17 and about 43.5 percent higher than the actual collection in the FY17.

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 (85 percent up to December);
- NBR revenue decreased by 0.8 percent and growth rate of Non-NBR tax is 30.9. On the other hand, non-tax revenue collection reduced by 90.8 percent compared to the corresponding period of the previous fiscal year (FY17).
- For tax and non-tax revenue, achievements as to annual target were 30.8 and 29.6 percent respectively

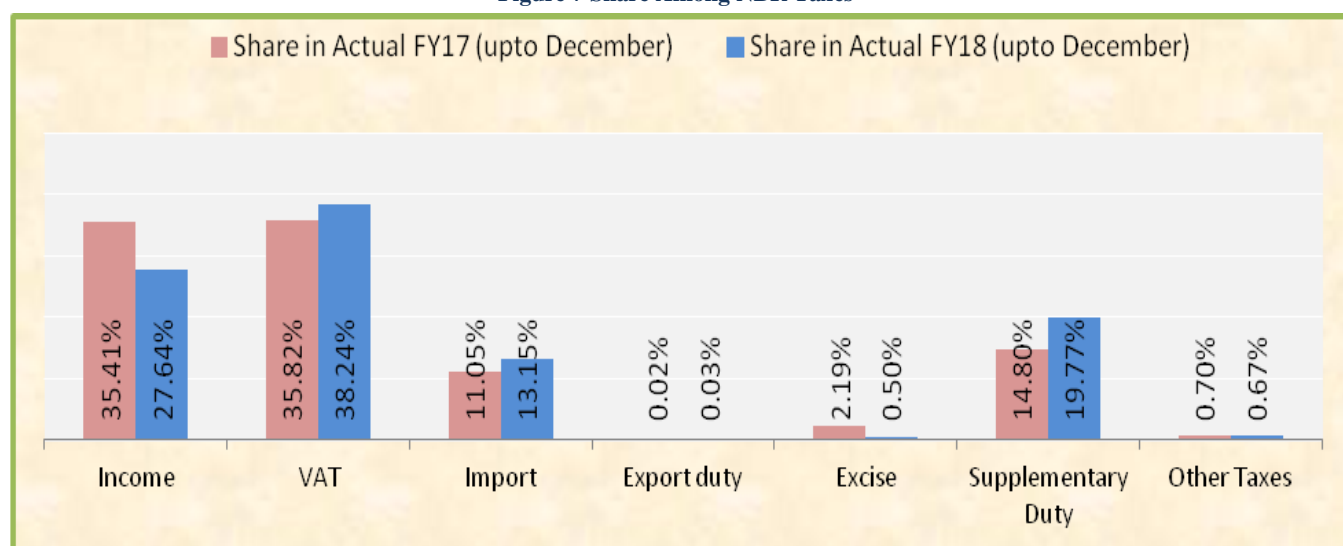
Figure 6: Sources of Revenue Collection



- Up to December 2017, total revenue collection for FY18 decreased by 0.9 percent compared to the corresponding period of the previous fiscal year (FY17) and achievement as to annual target is 30.6 percent.

3.2 NBR TAX REVENUE

Figure 7 Share Among NBR Taxes



- In FY17 actual tax revenue collection was 9.0 percent of GDP
- Tax revenue collection target for FY18 is 11.6 percent of GDP. This is 33.6 percent higher than the revised budget of FY17 and 44.4 percent higher than the actual collection of the FY17
- In FY18 up to December 2017, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 38.24 percent was collected from VAT, 27.64 percent from income tax, 19.77 percent from supplementary duty, and 13.15 percent from import duty and the rest was collected from 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: 2016-17				Year: 2017-18			Accounts 2016-17 up to December	Accounts 2017-18 up to December
	Budget	Revised	Accounts December	Accounts 2016-17	Budget	Revised Budget	Accounts December		
Revenues	242,752	218,500	16,657	200,752	287,990	33609	3,052	88,967	88,203
Tax Revenue	210,402	192,261	15,651	177,796	256,812	16574	2,734	78,740	78,981
Non-Tax Revenue	32,350	26,239	1,007	22,956	31,179	17035	318	10,227	9,222
Foreign Grants	5,516	4,694	31	1,108	5,504	4565	1	130	19
Revenue and Foreign Grants	248,268	223,195	16,688	201,860	293,494	38174	3,052	89,098	88,222
Non-Development Expenditure	215,744	192,931	11,485	178,862	234,013	218959	6,107	69,166	68,758
Net Outlay for Food Account Operation	-594	561	232	1,118	361	4181	172	2,934	2,645
Loans & Advances (Net)	8,428	7,691	-246	2,477	6,879	1087	969	952	1,635
Development Expenditure	117,027	115,990	5,851	85,637	159,013	152950	2,757	22,490	21,460
Development Program financed from Revenue Budget	353	370	14	208	249	262	4	40	28
Non-ADP Project	4,147	2,987	0	2,206	3,512	2978	0	0	0
Annual Development Programme	110,700	110,700	5,815	81,767	153,331	148851	2,739	22,427	21,415
Non-ADP FFW and Transfer	1,826	1,933	22	1,457	1,921	859	15	23	17
Total Expenditure	340,604	317,172	17,322	268,096	400,267	377178	10,005	95,542	94,498
Overall Balance (Including Grants)	-92,337	-93,978	-634	-66,235	-106,773	-339004	-6,953	-6,444	-6,277
Overall Balance (Excluding Grants)	-97,852	-98,672	-665	-67,343	-112,277	-343569	-6,953	-6,575	-6,296
(In percent of GDP 2005-06 base)									
(Including grants)	-4.67	-4.76	-0.03	-3.35	-4.75	0.00	-0.31	-0.33	-0.28
(In percent of GDP 2005-06 base)									
(Excluding grants)	-4.95	-4.99	-0.03	-3.41	-5.00	0.00	-0.31	-0.33	-0.28

- In FY17, actual budget deficit (excluding grants) as percentage of GDP was 3.35 percent. Including grants it was 3.41 percent of GDP;
- Budget deficit (excluding grants) for FY18 is estimated to be 5.0 percent of GDP. Including grants the deficit is expected to be 4.75 percent of GDP;
- For FY18, actual overall balance up to December, 2017 (excluding grants) as percentage of GDP was 0.28 percent.

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

5.0 Financing

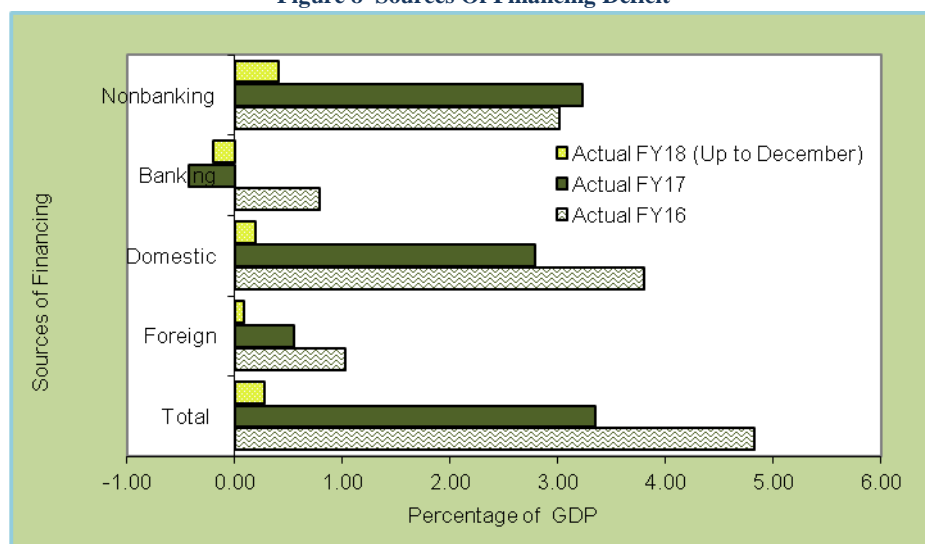
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Fiscal Year: 2016-17				Fiscal Year: 2017-18			Accounts	Accounts
	Budget	Revised	Accounts December	Accounts FY17	Budget	Revised Budget	Accounts December	FY17 up to December	FY18 up to December
1.0 Foreign Borrowing-Net	30,789	24,077	1,064	10,980	46,420	41,814	0	324	1,886
1.1 Foreign Borrowing	38,947	31,587	1,665	18,183	55,313	51,287	0	3,837	5,548
1.2 Amortization	-8,158	-7,510	-602	-7,203	-8,893	-9,473	0	-3,513	-3,662
2.0 Domestic Borrowing	61,548	69,904	-428	55,213	60,351	-113,182	6,952	6,121	4,387
2.1 Borrowing from Banking System (Net)	38,938	23,904	-1,964	-8,515	28,202	-113,182	0	-8,525	-4,591
2.1.1 Long-Term Debt (Net)	28,910	8,506	-1,481	-177	20,887	-20,013	0	-112	66
2.1.2 Short-Term Debt (Net)	10,028	15,398	-483	-8,337	7,315	-93,169	0	-8,414	-4,657
2.2 Non-Bank Borrowing (Net)	22,610	46,000	1,536	63,728	32,149	0	6,952	14,646	8,978
2.2.1 National Savings Schemes (Net)	19,610	45,000	3,179	51,590	30,150	0	368	22,962	21,535
2.2.2 Others	3,000	1,000	-1,643	12,139	1,999	0	6,585	-8,315	-12,558
Total - Financing :	92,337	93,981	635	66,194	106,771	-71,368	6,952	6,445	6,273
GDP	1,975,800	1,975,800	1,975,800	1,975,800	2,245,900	2,245,900	2,245,900	1,975,800	2,245,900
(In percent of GDP) :	4.67	4.76	0.03	3.35	4.75	-3.18	0.31	0.33	0.28

Figure 8 Sources Of Financing Deficit



For FY18, up to December, 2017 total financing is positive as the overall balance is negative.

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2016-17					Fiscal Year 2017-18		
	Budget FY17	Revised Budget FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Actual FY17	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)
General Public Services	42,105	29,348	3,659	4,870	12,195	49,711	277	7,965
LGRD	3,532	3,614	157	1,049	3,806	3,911	139	1,066
Defence	21,724	22,557	7,375	8,399	24,179	25,076	0	9,230
Public Order and safety	19,073	18,633	1,443	8,000	20,091	20,286	1,053	6,891
Education & technology	35,734	32,825	2,316	16,139	36,328	35,322	1,008	14,038
Health	11,252	9,911	793	4,675	11,487	11,140	663	3,963
Social Security and Welfare	16,041	16,950	476	2,968	15,087	19,831	965	4,037
Housing	1,273	1,175	74	410	1,437	1,164	17	273
Recreation, Culture and Religious Affairs	1,743	1,815	175	746	1,888	2,121	154	737
Fuel and Energy	85	73	4	34	77	162	104	132
Agriculture	15,469	12,846	414	3,641	11,290	15,496	748	3,531
Industrial & Economic Services	937	1,179	55	386	1,240	999	42	438
Transport and Communication	7,179	7,017	441	2,620	5,756	7,586	35	1,238
Interest	39,951	35,358	5,163	15,270	34,212	41,457	0	15,247
Total - Non-Development Revenue Expenditure	216,097	193,301	22,544	69,206	179,072	234,262	5,204	68,786

Appendix 2: Ministry Wise Non-Development Expenditure

(In crore taka)

Ministries/Division	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Actual FY17	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)	Actual FY18 (up to December) as % Budget FY18
Sub-total = GPS	13398.6	42104.6	29348.2	3658.6	4869.7	12194.8	49710.7	276.5	7965.0	16.0
Office of the President	19.7	19.8	19.0	1.2	8.9	21.2	21.5	0.0	9.4	43.6
Parliament	151.4	293.8	293.6	13.2	84.0	236.9	298.0	13.6	85.0	28.5
Prime Minister's Office	323.3	411.4	418.3	24.9	137.3	389.6	487.0	25.6	137.6	28.3
Cabinet Division	42.4	55.6	52.5	3.8	22.9	50.6	59.8	3.3	22.6	37.7
Election Commission	770.2	362.1	339.8	19.8	75.6	252.5	308.4	22.2	109.8	35.6
Ministry of Public Administration	1601.9	1893.2	1787.5	125.8	788.3	1985.6	1771.6	99.0	668.5	37.7

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Actual FY17	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)	Actual FY18 (up to December) as % Budget FY18
Public Service Commission	40.7	47.3	43.6	6.3	22.3	45.6	46.5	5.1	23.6	50.7
Finance Division	7772.4	35512.6	23033.5	3120.8	2630.6	6463.6	43181.7	0.0	6132.3	14.2
Internal Resources Division	1374.3	1878.8	1682.4	120.2	513.4	1373.1	1865.5	23.8	387.2	20.8
Financial Institutions Division	128.3	161.2	158.2	32.2	59.6	156.9	111.2	26.8	51.9	46.7
Economic Relations Division	187.8	212.1	226.2	118.6	143.2	197.6	223.9	1.1	17.9	8.0
Planning Division/2	61.4	77.9	64.8	6.2	33.3	74.5	69.8	0.0	24.8	35.5
Implementation, Monitoring and Evaluation Division	24.3	39.9	39.3	1.1	7.0	36.7	51.2	1.5	12.7	24.8
Statistics and Informatics Division	210.7	198.2	156.2	16.0	102.9	237.5	165.2	6.0	62.3	37.7
Ministry of Foreign Affairs	689.8	940.9	1033.4	48.5	240.5	672.9	1049.3	48.6	219.3	20.9
Sub-total = LGRD	3118.8	3531.8	3613.7	156.8	1048.5	3805.6	3911.5	139.1	1065.7	27.2
Local Government Division	2416.2	2773.6	2842.6	135.7	791.7	3024.9	3140.8	123.1	811.4	25.8
Rural Development and Co-operatives Division	434.1	463.4	470.5	20.3	245.1	480.4	469.8	15.2	239.8	51.0
Ministry of Chittagong Hill Tracts Affairs	268.4	294.9	300.6	0.7	11.7	300.4	300.9	0.8	14.5	4.8
Sub-total = Defence	20031.7	21723.9	22557.4	7374.7	8399.3	24179.1	25075.7	0.0	9229.6	36.8
Ministry of Defence - Defence Services	19646.6	21248.1	22133.5	7366.9	8185.6	23779.9	23610.8	0.0	9049.3	38.3
Ministry of Defence - Others Services	359.9	446.7	392.9	5.6	203.4	369.2	1434.5	0.0	172.2	12.0
Armed Forces Division	25.1	29.1	31.0	2.2	10.2	30.1	30.4	0.0	8.1	26.8
Sub-total=POS	15177.1	19072.9	18632.7	1443.4	7999.8	20090.9	20286.4	1052.7	6891.2	34.0
Law and Justice Division	869.7	1042.9	914.7	77.6	515.3	1131.5	915.9	58.2	457.5	50.0
Supreme Court	136.5	154.9	167.8	14.2	89.3	190.8	164.7	0.0	57.9	35.2
Public Security Division	14079.3	17775.8	15888.6	1343.1	7347.7	18506.9	17230.6	917.0	5884.0	34.1
Anti Corruption Commission	73.7	78.9	76.8	7.2	37.5	84.3	81.3	5.1	32.7	40.3
Legislative and Parliamentary Affairs Division	17.8	20.5	23.2	1.3	10.0	22.2	21.8	1.1	9.9	45.6
Security Services Division	0.0	0.0	1561.6	0.0	0.0	155.1	1872.2	71.4	449.1	24.0
Sub-total = Edu	29435.6	35733.7	32825.0	2315.6	16139.4	36328.2	35322.0	1007.7	14037.5	39.7
Ministry of Primary and Mass Education	11315.8	14451.9	11534.7	1059.9	6253.8	14708.7	13270.4	843.2	5159.9	38.9
Secondary and Higher Education Division	17681.7	20680.6	16334.3	1250.2	9667.1	20248.6	16976.3	131.9	6869.0	40.5
Ministry of Science and Technology	348.8	372.3	396.5	3.6	180.8	397.4	435.9	0.0	194.4	44.6
Information and Communication Technology Division	89.4	229.0	224.4	1.9	37.7	195.2	208.9	0.9	42.1	20.1

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Actual FY17	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)	Actual FY18 (up to December) as % Budget FY18
Technical and Madrasah Education Division	0.0	0.0	4335.1	0.0	0.0	778.3	4430.5	31.7	1772.2	40.0
Sub-total = Health	9041.6	11252.4	9911.0	792.9	4675.2	11486.7	11140.2	663.3	3963.0	35.6
Health Services Division	9041.6	11252.4	9911.0	792.9	4675.2	11486.7	8340.3	489.0	3512.5	42.1
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	0.0	0.0	2799.9	174.4	450.6	16.1
Sub-total = SSW	12222.7	16041.5	16950.0	476.4	2968.0	15087.1	19831.0	964.6	4036.9	20.4
Ministry of Social Welfare	3100.1	4104.2	4003.8	251.3	1112.7	4121.7	4624.7	60.3	1221.1	26.4
Ministry of Women and Children Affairs	1561.3	1982.3	2015.4	29.0	337.7	1986.0	2317.0	205.5	376.1	16.2
Ministry of Liberation Affairs	2116.4	2545.3	2747.9	167.9	1272.9	2656.8	3566.3	180.4	1650.3	46.3
Ministry of Food	999.1	2002.5	2702.9	15.6	87.5	2810.1	3456.6	1.2	14.0	0.4
Ministry of Disaster Management and Relief	4445.7	5407.2	5480.1	12.7	157.1	3512.5	5866.4	517.3	775.5	13.2
Sub-total = HCS	1292.1	1273.0	1175.3	73.9	410.2	1437.0	1163.9	17.4	273.2	23.5
Ministry of Housing and Public Works	1292.1	1273.0	1175.3	73.9	410.2	1437.0	1163.9	17.4	273.2	23.5
Sub-total = RCRA	1576.6	1742.5	1815.3	175.2	746.1	1888.4	2120.9	154.3	737.5	34.8
Ministry of Information	548.8	663.3	657.1	114.5	326.6	728.2	621.7	92.4	306.1	49.2
Ministry of Cultural Affairs	268.7	241.1	256.9	14.7	91.7	266.1	223.9	14.5	111.0	49.6
Ministry of Religious Affairs	184.0	203.7	211.6	7.4	79.9	202.8	216.0	7.7	112.2	51.9
Ministry of Youth and Sports	575.1	634.4	689.8	38.6	247.9	691.3	1059.3	39.6	208.2	19.7
Sub-total = FE	63.8	84.7	72.7	3.7	33.9	77.2	161.9	103.5	132.4	81.8
Energy and Mineral Resources Division	47.7	62.1	43.5	2.7	24.1	52.0	112.9	102.8	119.9	106.2
Power Division	16.1	22.6	29.2	1.0	9.8	25.3	49.0	0.7	12.5	25.6
Sub-total = Agr	12245.5	15469.2	12845.8	413.7	3640.8	11289.9	15496.4	748.4	3530.6	22.8
Ministry of Agriculture/3	9006.2	11834.5	8604.1	168.9	1967.2	6565.3	11800.0	617.9	1975.8	16.7
Ministry of Fisheries and Livestock	881.4	991.4	840.1	76.0	461.0	1045.1	913.9	64.6	409.3	44.8
Ministry of Environment and Forest	506.8	617.8	1494.0	45.0	271.1	1465.8	535.5	1.0	175.1	32.7
Ministry of Land	923.7	1071.6	941.4	89.2	506.9	1242.9	995.4	64.0	389.9	39.2
Ministry of Water Resources	927.5	953.9	966.2	34.7	434.6	970.9	1251.6	0.9	580.5	46.4
Sub-total = IES	821.9	937.0	1179.4	55.1	385.6	1239.5	998.6	41.9	438.4	43.9
Ministry of Industries	230.1	241.5	255.8	3.4	112.8	266.7	304.5	2.6	193.4	63.5
Ministry of Textiles and Jute	122.1	145.4	417.8	20.8	70.4	430.5	151.7	6.9	65.6	43.2
Ministry of Commerce	198.3	173.0	185.8	9.1	62.7	204.9	173.8	14.9	58.6	33.7
Ministry of Labour and	79.6	104.7	76.2	7.0	42.4	94.7	94.2	4.9	35.9	38.1

Ministries/Division	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Actual FY17	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)	Actual FY18 (up to December) as % Budget FY18
Employment										
Ministry of Expatriates' Welfare and Overseas Employment	191.8	272.5	243.8	14.8	97.2	242.8	274.5	12.6	85.0	30.9
Sub-total = TC	5498.6	7178.5	7017.1	441.4	2620.0	5755.9	7585.6	34.7	1238.0	16.3
Road Transport and Highways Division	2393.0	2749.1	2674.1	168.2	920.9	2690.1	2876.2	32.8	588.7	20.5
Ministry of Railways	1896.8	2834.8	2704.1	187.9	1006.0	1436.6	3011.7	0.0	86.3	2.9
Ministry of Shipping	411.0	524.2	522.3	5.4	225.5	521.7	546.9	1.4	140.6	25.7
Ministry of Civil Aviation and Tourism	53.7	59.8	43.2	12.3	42.0	42.1	43.0	0.5	26.9	62.6
Posts and Telecommunications Division	712.8	979.2	1042.0	67.5	417.6	1034.5	1081.4	0.0	391.3	36.2
Bridges Division	31.5	31.4	31.4	0.1	8.2	30.8	26.4	0.0	4.2	15.8
Sub-total = Interest	33051.7	39951.0	35357.6	5162.8	15269.7	34211.6	41457.0	0.0	15247.0	36.8
Domestic	31449.9	38240.0	33494.6	5042.0	14240.4	32370.7	39511.4	0.0	14366.5	36.4
Foreign	1601.8	1711.0	1863.0	120.8	1029.2	1840.8	1945.6	0.0	880.5	45.3
Total Non-Development Revenue Expenditure	156976.3	216096.7	193301.3	22544.1	69206.1	179071.7	234261.8	5204.3	68786.2	29.4

Appendix 3: Non-Development Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to December)	Budget FY18	Actual FY18 (Up to December)	Actual FY17 (Up to December) as % of Budget FY17	Actual FY18 (upto December) as % of Budget FY18
Pay and Allowances	50,774.9	49,746.4	48,723.5	21,740.1	53,833.4	21,454.5	42.82	39.85
Pay of Officers	6,547.6	6,706.5	6,580.2	3,225.5	7,360.9	3,243.7	49.3	44.1
Pay of Establishment	21,262.5	20,047.2	20,282.5	8,833.4	21,754.3	8,229.7	41.5	37.8
Allowances	22,964.8	22,992.7	21,860.8	9,681.2	24,718.2	9,981.1	42.2	40.4
Goods and Services	20,647.8	23,003.9	21,521.5	6,231.3	24,725.8	5,828.3	30.18	23.57
Supplies and Services	15,283.2	17,250.6	15,545.4	5,059.4	18,356.6	5,120.7	33.1	27.9
Repairs, Maintenance & Rehabilitation	5,364.6	5,753.2	5,976.1	1,171.9	6,369.2	707.6	21.8	11.1
Interest Payments	39,951.0	35,357.6	34,211.6	15,269.7	41,457.0	15,247.0	38.22	36.78
Domestic	38,240.0	33,494.6	32,370.7	14,240.4	39,511.4	14,366.5	37.2	36.4
Foreign	1,711.0	1,863.0	1,840.8	1,029.2	1,945.6	880.5	60.2	45.3
Subsidies and Current Transfers	75,306.0	69,763.2	59,004.6	22,429.1	83,794.8	22,491.2	29.78	26.84
Subsidies	17,729.0	15,329.6	9,074.6	2,591.6	19,454.4	1,696.6	14.6	8.7
Grants in Aid	40,585.0	41,688.3	35,246.0	13,284.0	41,321.6	14,153.0	32.7	34.3

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to December)	Budget FY18	Actual FY18 (Up to December)	Actual FY17 (Up to December) as % of Budget FY17	Actual FY18 (upto December) as % of Budget FY18
Contributions to Intl Organization	65.6	67.3	38.7	13.7	67.6	5.1	20.9	7.6
Write-off of loans & advances	4.0	4.0	0.3	0.0	4.0	0.0	0.8	0.9
Pensions and 'Gratuities'	16,915.4	12,667.0	14,643.3	6,538.0	22,940.2	6,635.8	38.7	28.9
Others	7.0	7.0	1.8	1.7	7.0	0.6	24.9	8.5
Block Allocation	2,286.3	282.3	201.0	56.6	3,326.8	49.9	2.47	1.50
Unexpected	2,000.0	0.0	48.2	15.6	2,000.0	0.0	0.8	0.0
Others	286.3	282.3	152.8	41.0	1,326.8	49.9	14.3	3.8
Non-Development Revenue Expenditure (A)	188,966.1	178,153.4	163,662.2	65,726.8	207,137.9	65,070.8	34.8	31.4
Acquisition of Assets and Works (B)	9,831.6	11,731.6	13,463.4	3,324.1	12,905.6	3,687.5	33.81	28.57
Acquisition of Assets	7,191.8	7,992.7	9,932.8	2,878.0	9,542.1	3,306.8	40.0	34.7
Acquisition of Land Assets	636.9	808.0	575.3	129.7	798.3	167.5	20.4	21.0
Construction and Works	2,002.9	2,930.9	2,955.3	316.3	2,565.2	213.1	15.8	8.3
Investments in Shares and Equities (C)	16,945.9	3,046.0	1,736.4	115.3	13,969.5	0.0	0.68	0.00
Share Capital	13,120.9	521.0	151.6	115.3	10,144.5	0.0	0.9	0.0
Equity Investment	1,800.0	500.0	0.0	0.0	1,800.0	0.0	0.0	0.0
Investment for Recapitalization	2,000.0	2,000.0	1,584.9	0.0	2,000.0	0.0	0.0	0.0
Others	25.0	25.0	0.0	0.0	25.0	0.0	0.0	0.0
Transaction with IMF (D)	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Cash in Foreign Currency	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Programmes Financed from Non-Development Budget (E)	353.1	370.3	207.9	39.7	248.8	28.0	11.23	11.24
Detail Estimates	216.5	276.0	200.4	36.3	121.1	28.0	16.8	23.1
Block Allocation	136.6	94.2	7.5	3.4	127.7	0.0	2.5	0.0
Total - Non-Development Expenditure (A+B+C+D+E) :	216,096.7	193,301.3	179,069.9	69,205.8	234,261.8	68,786.2	32.0	29.4

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Actual FY17	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)	Actual FY17 (up to December) as % of Revised Budget FY17	Actual FY18 (up to December) as % Budget FY18
Sub-total = GPS	5,169.1	4,497.1	151.2	316.6	1,808.1	4,769.2	137.8	328.8	7.04	6.89
Parliament	1.1	0.8	0.0	0.4	0.6	16.4	0.0	0.0	52.42	0.00
Prime Minister's Office	909.4	844.9	22.3	75.8	721.4	969.4	47.3	163.9	8.97	16.91
Cabinet Division	41.9	29.4	0.1	0.2	0.7	35.1	0.0	0.0	0.64	0.09
Election Commission	927.8	461.6	10.2	94.1	172.5	761.9	79.6	80.3	20.40	10.54
Ministry of Public Administration	126.8	114.3	0.0	11.8	104.1	225.0	9.8	19.0	10.29	8.44
Public Service Commission	0.0	5.0	0.0	0.0	4.6	27.5	0.0	0.0	0.00	0.00
Finance Division	634.5	322.6	83.7	44.4	202.0	436.4	0.0	13.8	13.77	3.16
Internal Resources Division (IRD)	422.5	404.2	12.0	46.5	135.9	340.1	0.0	4.1	11.50	1.21
Financial Institutions Division	170.1	95.7	0.0	0.7	80.2	117.0	0.2	0.5	0.68	0.39
Economic Relations Division	33.2	29.7	2.6	10.2	61.2	36.7	0.0	15.7	34.35	42.88
Planning Division/2	1,331.8	1,651.1	14.0	15.6	86.7	1,261.9	0.0	22.1	0.95	1.75
Implementation, Monitoring and Evaluation Division	121.6	215.4	2.1	2.6	27.8	49.3	0.8	1.8	1.21	3.67
Statistics and Informatics Division	302.1	292.7	4.3	14.2	198.9	352.7	0.0	7.5	4.86	2.12
Ministry of Foreign Affairs	146.4	30.0	0.0	0.1	11.4	139.8	0.0	0.1	0.43	0.05
Sub-total = LGRD	20,006.6	21,229.3	779.8	3,300.7	14,118.1	23,788.2	551.3	3,575.3	15.55	15.03
Local Government Division	18,548.4	19,406.5	695.3	2,922.3	12,377.5	21,524.6	471.2	2,882.6	15.06	13.39
Rural Development and Co-operatives Division	913.6	1,151.9	22.9	204.6	1,134.6	1,414.4	29.8	473.7	17.76	33.50
Ministry of Chittagong Hill Tracts Affairs	544.7	670.9	61.7	173.8	606.1	849.3	50.2	219.0	25.91	25.79
Sub-total = Defence	405.8	655.0	19.7	12.8	51.9	679.9	0.0	5.0	1.95	0.74
Ministry of Defence - Defence Services	405.8	655.0	19.7	12.8	51.9	679.9	0.0	5.0	1.95	0.74
Sub-total=POS	1,989.0	2,092.9	106.4	322.9	1,860.4	2,564.2	54.3	237.2	15.43	9.25
Law and Justice Division	474.5	508.4	26.0	65.7	362.3	504.5	0.0	48.9	12.92	9.69
Public Security Division	1,499.8	884.0	80.4	257.3	1,261.9	1,044.8	39.1	136.4	29.10	13.05
Anti Corruption Commission	12.0	9.6	0.0	0.0	6.1	20.4	0.0	0.0	0.00	0.20
Legislative and Parliamentary Affairs Division	2.7	2.7	0.0	0.0	0.0	0.1	0.0	0.0	0.00	0.00
Security Services Division	0.0	688.2	0.0	0.0	230.1	994.4	15.2	51.9	0.00	5.22
Sub-total = Edu	17,179.8	17,467.2	978.6	3,219.5	14,940.3	30,122.2	337.3	2,355.1	18.43	7.82
Ministry of Primary and Mass Education	7,709.8	6,262.5	325.1	1,236.7	5,537.8	8,751.9	233.6	878.4	19.75	10.04
Secondary and Higher Education Division	6,166.7	5,373.2	171.3	843.8	4,408.5	6,164.7	98.4	483.2	15.70	7.84
Ministry of Science and Technology	1,697.3	3,817.1	453.1	1,076.6	3,668.1	10,602.1	0.0	580.7	28.20	5.48
Information and Communication Technology Division	1,606.0	1,594.5	29.1	62.4	1,116.8	3,764.7	0.0	393.6	3.91	10.45
Technical and Madrasah Education Division	0.0	419.8	0.0	0.0	209.0	838.9	5.3	19.3	0.00	2.30
Sub-total = Health	6,234.5	4,917.6	989.5	1,560.8	3,745.9	9,511.4	182.2	1,211.9	31.74	12.74

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Actual FY17	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)	Actual FY17 (up to December) as % of Revised Budget FY17	Actual FY18 (up to December) as % Budget FY18
Health Services Division	6,234.5	4,917.6	989.5	1,560.8	3,565.5	7,841.7	152.1	998.3	31.74	12.73
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	180.4	1,669.7	30.1	213.6	-	12.79
Sub-total = SSW	3,839.8	4,232.3	65.9	428.6	3,941.2	4,295.1	80.5	422.7	10.13	9.84
Ministry of Social Welfare	167.6	134.7	6.9	19.8	134.0	207.6	3.5	31.7	14.69	15.29
Ministry of Women and Children Affairs	168.2	157.3	5.8	33.5	123.6	258.0	1.4	39.8	21.26	15.43
Ministry of Liberation Affairs	466.3	235.0	9.8	28.1	227.3	420.0	9.4	30.2	11.97	7.19
Ministry of Food	439.9	238.7	1.7	6.8	178.1	423.2	0.0	2.9	2.85	0.69
Ministry of Disaster Management and Relief	2,597.7	3,466.6	41.7	340.5	3,278.2	2,986.3	66.2	318.0	9.82	10.65
Sub-total = HCS	1,844.6	3,998.5	1,617.6	1,784.5	3,830.8	2,569.0	0.0	437.7	44.63	17.04
Ministry of Housing and Public Works	1,844.6	3,998.5	1,617.6	1,784.5	3,830.8	2,569.0	0.0	437.7	44.63	17.04
Sub-total = RCRA	961.3	948.2	104.1	297.4	894.7	1,487.3	45.1	301.8	31.36	20.29
Ministry of Information	173.3	176.0	6.9	25.7	148.2	524.2	0.1	11.5	14.59	2.19
Ministry of Cultural Affairs	180.0	109.2	1.6	25.5	74.6	192.9	30.0	61.6	23.36	31.94
Ministry of Religious Affairs	320.5	394.0	66.7	155.9	394.0	442.9	3.0	168.4	39.56	38.03
Ministry of Youth and Sports	287.5	269.0	28.9	90.3	278.0	327.3	12.0	60.3	33.57	18.41
Sub-total = FE	14,951.1	14,489.0	416.3	3,942.4	13,898.2	20,956.6	810.3	5,724.4	27.21	27.32
Energy and Mineral Resources Division	1,911.0	1,067.9	44.5	211.6	1,099.3	2,111.3	102.9	231.7	19.82	10.97
Power Division	13,040.1	13,421.1	371.8	3,730.7	12,798.9	18,845.3	707.4	5,492.7	27.80	29.15
Sub-total = Agr	7,237.7	7,188.3	238.5	1,523.7	6,503.5	8,932.5	415.8	1,940.8	21.20	21.73
Ministry of Agriculture/3	1,840.5	1,771.8	134.5	598.5	1,619.8	1,799.9	24.5	477.7	33.78	26.54
Ministry of Fisheries and Livestock	810.3	821.7	33.3	161.0	744.9	1,014.8	40.5	179.5	19.59	17.69
Ministry of Environment and Forest	414.5	356.3	3.3	11.5	210.5	584.6	0.0	10.1	3.22	1.72
Ministry of Land	413.3	449.2	16.5	33.6	257.1	858.6	40.5	68.5	7.49	7.97
Ministry of Water Resources	3,759.2	3,789.2	50.9	719.2	3,671.1	4,674.7	310.3	1,205.0	18.98	25.78
Sub-total = IES	2,620.2	1,666.9	32.7	218.0	871.8	3,081.8	20.3	254.0	13.08	8.24
Ministry of Industries	1,471.6	564.0	16.3	163.8	430.6	1,520.2	19.7	206.7	29.04	13.60
Ministry of Textiles and Jute	280.0	285.0	10.1	38.5	210.0	543.0	0.2	22.5	13.51	4.15
Ministry of Commerce	379.3	367.2	0.0	0.0	58.2	438.0	0.0	0.5	0.01	0.12
Ministry of Labour and Employment	202.7	214.0	1.4	5.2	28.5	168.3	0.0	9.9	2.45	5.86
Ministry of Expatriates' Welfare and Overseas Employment	286.6	236.8	5.0	10.4	144.6	412.4	0.3	14.4	4.39	3.48
Sub-total = TC	30,087.1	29,250.5	435.9	5,522.5	16,758.0	42,494.4	115.4	4,637.3	18.88	10.91
Road Transport and Highways Division	8,161.3	9,403.1	278.2	1,045.9	7,938.3	16,820.3	0.0	2,342.7	11.12	13.93
Ministry of Railways	9,115.0	9,278.0	56.1	1,381.2	2,035.8	13,001.1	0.0	0.0	14.89	0.00
Ministry of Shipping	1,530.5	1,707.8	15.8	331.1	1,345.6	2,185.0	0.0	284.3	19.39	13.01
Ministry of Civil Aviation and Tourism	488.6	473.1	0.0	15.5	451.5	643.6	115.4	115.4	3.28	17.92
Posts and Telecommunications Division	1,534.1	1,861.4	85.9	827.9	1,249.0	1,440.9	0.0	173.5	44.48	12.04

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Actual FY17	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)	Actual FY17 (up to December) as % of Revised Budget FY17	Actual FY18 (up to December) as % Budget FY18
Bridges Division	9,257.5	6,527.0	0.0	1,921.0	3,737.8	8,403.5	0.0	1,721.3	29.43	20.48
Total Development Revenue Expenditure	112,526.5	112,632.7	5,936.4	22,450.5	83,222.9	155,251.8	2,750.3	21,432.0	19.93	13.80

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY16	Fiscal Year 2016-17					Fiscal Year 2017-18		
		Budget FY17	Revised Budget FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Actual FY17	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)
Tax Revenue (a+b)	151,884.2	210,402.0	192,261.3	15,650.5	78,740.4	177,796.3	256,811.6	2,734.0	78,981.3
a. NBR	146,239.6	203,152.0	185,000.0	15,185.9	76,008.2	171,498.5	248,190.0	2,477.5	75,406.0
a.1 Income	45,078.3	71,940.0	62,754.3	5,223.9	22,130.3	52,488.8	85,176.3	786.4	20,843.8
a.2 VAT	54,574.5	72,764.5	68,675.0	5,416.1	29,066.0	63,744.7	91,254.4	1,011.7	28,836.2
a.3 Import	17,796.1	22,450.2	21,571.9	1,914.2	9,509.0	20,764.6	30,023.8	236.0	9,918.7
a.4 Export	30.2	44.6	33.6	3.1	15.0	22.2	44.1	0.0	20.5
a.4 Excise	1,560.1	4,449.1	1,199.7	46.5	294.6	1,790.9	1,599.2	2.6	379.6
a.5 Sup	26,133.4	30,075.6	29,519.8	2,507.6	14,487.2	31,515.5	38,401.6	432.9	14,904.3
a.6 Other Taxes	1,067.0	1,428.0	1,245.7	74.6	506.2	1,171.8	1,690.7	8.1	502.8
b. Non-NBR	5,644.6	7,250.0	7,261.3	464.6	2,732.2	6,297.8	8,621.6	256.5	3,575.3
b.1 Narcotics & Liquor	67.0	150.6	150.6	5.7	32.4	68.6	92.1	5.0	37.4
b.2 Vehicles	1,627.8	1,770.0	1,720.0	99.7	677.4	1,493.7	1,800.0	1.0	674.2
b.3 Land Revenue	827.4	1,059.7	1,121.0	50.6	360.9	1,184.8	1,264.2	37.9	1,134.4
b.4 Stamp Duty	3,122.4	4,269.7	4,269.7	308.6	1,661.5	3,550.6	5,465.2	212.6	1,729.4
c. Non-tax Revenue	20,803.1	32,350.0	26,239.3	1,006.6	10,227.1	22,956.2	31,178.6	317.8	9,221.6
c.1 Dividend and Profit	3,165.7	7,922.3	3,709.1	135.2	1,120.7	3,231.7	5,397.8	0.2	814.8
c.2 Interest	1,073.0	800.6	2,931.3	53.6	385.0	2,211.2	1,936.7	4.3	760.4
c.3 Administrative Fees and Charges	3,561.5	4,838.9	4,858.1	341.3	1,809.7	3,852.9	5,654.0	209.5	1,903.3
c.4 Fines, Penalties and Forfeiture	348.9	356.4	425.2	56.5	233.6	578.3	470.2	7.5	285.7
c.5 Receipts for Services Rendered	707.4	602.3	641.7	45.7	247.2	582.0	710.3	20.3	252.5
c.6 Rents, Leases and Recoveries	110.2	129.5	136.0	9.7	46.3	121.7	151.9	5.4	45.7
c.7 Tolls and Levies	772.3	758.6	918.6	87.0	530.0	1,103.1	1,007.1	4.4	478.5
c.8 Non-Commercial Sales	528.2	544.0	565.2	30.8	212.1	551.6	613.2	22.0	240.0
c.9 Defence Receipts	1,754.1	2,344.5	2,345.1	7.3	28.5	1,321.0	2,575.4	0.2	6.3
c.10 Other Non-Tax Revenue and Receipts	7,819.9	12,332.0	7,822.6	147.2	5,020.0	8,325.1	10,240.1	42.3	4,235.5
c.11 Railway	603.2	1,350.0	1,510.0	77.2	436.2	670.8	2,000.0	0.0	55.5
c.12 Post Offices	287.6	306.0	310.0	4.3	30.9	160.5	351.0	0.9	33.8
c.13 Telegraph and	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

		Fiscal Year 2016-17					Fiscal Year 2017-18		
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (December)	Actual FY17 (Up to December)	Actual FY17	Budget FY18	Actual FY18 (December)	Actual FY18 (up to December)
Telephone Board									
c. 14 Capital Revenue	71.1	65.0	66.4	10.9	126.8	246.5	70.9	0.8	109.6
Total Revenue (a+b+c)	172,687.3	242,752.0	218,500.6	16,657.1	88,967.5	200,752.5	287,990.2	3,051.8	88,202.9
d. Tax-GDP Ratio (base 2005-06)	7.69	10.65	9.73	0.79	3.99	9.00	11.55	0.12	3.55
e. Revenue-GDP ratio (base 2005-06)	8.74	12.29	11.06	0.84	4.50	10.16	12.95	0.14	3.97

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY17/Budget FY17)*100	(Budget FY18/Actual FY17)*100	(Budget FY18/Revised Budget FY17)*100	Share in Total Revenue Actual FY17	(Actual FY18 up to December/Actual FY17 up to December)*100	(Actual FY18 up to December/ Budget FY18)*100
Tax Revenue (a+b)	91.4	144.4	133.6	88.6	100.3	30.8
a. NBR	91.1	144.7	134.2	85.4	99.2	30.4
a.1 Income	87.2	162.3	135.7	26.1	94.2	24.5
a.2 VAT	94.4	143.2	132.9	31.8	99.2	31.6
a.3 Import	96.1	144.6	139.2	10.3	104.3	33.0
a.4 Export	75.3	198.5	131.3	0.0	137.2	46.6
a.4 Excise	27.0	89.3	133.3	0.9	128.9	23.7
a.5 Sup	98.2	121.8	130.1	15.7	102.9	38.8
a.6 Other Taxes	87.2	144.3	135.7	0.6	99.3	29.7
b. Non-NBR	100.2	136.9	118.7	3.1	130.9	41.5
b.1 Narcotics & Liquor	100.0	134.3	61.2	0.0	115.6	40.6
b.2 Vehicles	97.2	120.5	104.7	0.7	99.5	37.5
b.3 Land Revenue	105.8	106.7	112.8	0.6	314.3	89.7
b.4 Stamp Duty	100.0	153.9	128.0	1.8	104.1	31.6
c. Non-tax Revenue	81.1	135.8	118.8	11.4	90.2	29.6
c.1 Dividend and Profit	46.8	167.0	145.5	1.6	72.7	15.1
c.2 Interest	366.1	87.6	66.1	1.1	197.5	39.3
c.3 Administrative Fees and Charges	100.4	146.7	116.4	1.9	105.2	33.7
c.4 Fines, Penalties and Forfeiture	119.3	81.3	110.6	0.3	122.3	60.8
c.5 Receipts for Services Rendered	106.5	122.0	110.7	0.3	102.2	35.6
c.6 Rents, Leases and Recoveries	105.0	124.8	111.7	0.1	98.6	30.0
c.7 Tolls and Levies	121.1	91.3	109.6	0.5	90.3	47.5
c.8 Non-Commercial Sales	103.9	111.2	108.5	0.3	113.1	39.1
c.9 Defence Receipts	100.0	195.0	109.8	0.7	22.0	0.2
c.10 Other Non-Tax Revenue and Receipts	63.4	123.0	130.9	4.1	84.4	41.4

	(Revised Budget FY17/Budget FY17)*100	(BudgetFY18/A ctual FY17)*100	(BudgetFY18/ Revised Budget FY17)*100	Share in Total Revenue Actual FY17	(Actual FY18 up to December/Actu al FY17up to December)*100	(Actual FY18 up to December/ Budget FY18)*100
c.11 Railway	111.9	298.2	132.5	0.3	12.7	2.8
c.12 Post Offices	101.3	218.8	113.2	0.1	109.4	9.6
c.13 Telegraph and Telephone Board	-	0.0	-	0.0	169.6	-
c. 14 Capital Revenue	102.2	28.8	106.8	0.1	86.4	154.5
Total Revenue (a+b+c)	90.0	143.5	131.8	100.0	99.1	30.6

Notes:

1. Income= Income/property/profit/wealth
2. Import= Import & export duty
3. Sup= Supplementary duty
4. Ex= Excise taxes
5. NL= Narcotics & Liquor
6. DP= Dividend & profit
7. PO&R= Post office & Railway
8. IFT= Interest/Fees/Tolls & Other receipts

For Suggestions:

L.rehanap@finance.gov.bd