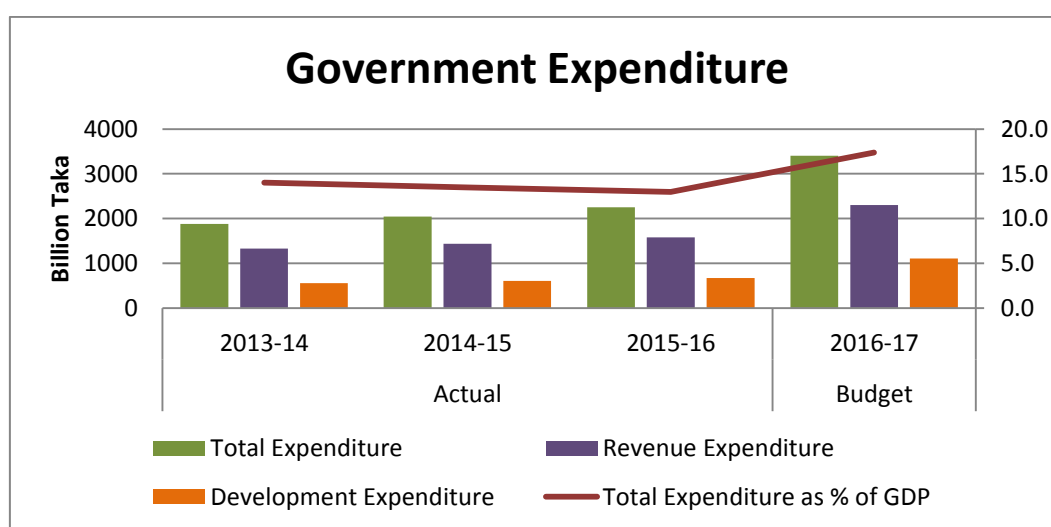




# Monthly Report on Fiscal Position

December 2016  
Fiscal Year 2016-17



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

**CONTRIBUTED BY:** Dr. Mohammad Altaf-Ul-Alam  
Deputy Secretary  
  
Abdul Mannan  
Assistant Chief  
  
Mishkatul Tamanna  
Assistant Chief

**GUIDED BY:** Moinul Islam, Additional Secretary  
Finance Division, Ministry of Finance

|                                                                                           |           |
|-------------------------------------------------------------------------------------------|-----------|
| <b>1.0 Non Development Expenditure .....</b>                                              | <b>1</b>  |
| <b>1.1 Non-Development expenditure: General Classification .....</b>                      | <b>1</b>  |
| 1.1.1 Sector wise Allocation & Growth.....                                                | 1         |
| 1.1.2 Broad Sector-wise Allocation.....                                                   | 2         |
| 1.1.3 Sector Share in Resource Utilization.....                                           | 2         |
| 1.1.4 Sector-wise Utilization .....                                                       | 3         |
| 1.1.5 Ministry-wise Utilization.....                                                      | 3         |
| <b>1.2 Non-Development Expenditure: Economic Classification .....</b>                     | <b>3</b>  |
| <b>2.0 Development Expenditure .....</b>                                                  | <b>4</b>  |
| 2.1 Allocation & Utilization Pattern of Development Expenditure .....                     | 4         |
| 2.3 Broad Sector-wise Utilization Pattern .....                                           | 5         |
| 2.3 Ministry-wise Utilization Pattern .....                                               | 5         |
| <b>3.0 Revenue Collection .....</b>                                                       | <b>6</b>  |
| 3.1 Total Revenue.....                                                                    | 6         |
| 3.2 Tax Revenue.....                                                                      | 7         |
| <b>4.0 Budget Deficit .....</b>                                                           | <b>8</b>  |
| <b>5.0 Financing.....</b>                                                                 | <b>9</b>  |
| <b>Appendices.....</b>                                                                    | <b>10</b> |
| Appendix 1: Sector-wise Resource utilization pattern of non-development expenditure ..... | 10        |
| Appendix 2: Ministry wise non-development expenditure FY .....                            | 10        |
| Appendix 3: Non-development expenditure by economic classification.....                   | 12        |
| Appendix 4: Development expenditure: ministry-wise expenditure pattern .....              | 14        |
| Appendix 5: Revenue collection.....                                                       | 16        |
| Appendix 6: Revenue receipts (Growth Scenario).....                                       | 17        |

## Tables

|                                                                          |   |
|--------------------------------------------------------------------------|---|
| Table 1 Non-development expenditure pattern by sector.....               | 1 |
| Table 2 Non-development expenditure: Broad Sector-wise Allocation.....   | 2 |
| Table 3 Allocation & utilization pattern of development expenditure..... | 5 |
| Table 4 Revenue collection position.....                                 | 6 |
| Table 5 Budget deficit.....                                              | 8 |
| Table 7 Sources of financing deficits.....                               | 9 |

## Figures

|                                                                                       |          |
|---------------------------------------------------------------------------------------|----------|
| <i>Figure1 Sector share in resource allocation (non-development expenditure).....</i> | <i>2</i> |
| <i>Figure2Non-development expenditure.....</i>                                        | <i>3</i> |
| <i>Figure 3 Actual expenditure according to economic classification.....</i>          | <i>4</i> |
| <i>Figure 4 Share of different categories in total actual expenditure FY17.....</i>   | <i>4</i> |
| <i>Figure 5 Broad sector-wise share (%) of development expenditure.....</i>           | <i>5</i> |
| <i>Figure 6 Sources of revenue collection.....</i>                                    | <i>7</i> |
| <i>Figure 7 Share among nbr taxes.....</i>                                            | <i>7</i> |
| <i>Figure 8 Sources of financing deficits.....</i>                                    | <i>9</i> |

## *Executive Summary*

***Fiscal Report is prepared on monthly basis.** It basically contains information on government expenditure, revenue and overall balance. The report is prepared from 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 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, 2016 in the current fiscal year (FY17) is 32.0 percent of the non-development budget estimates. Actual development expenditure during the same period is 19.9 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 2016, 36.6 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (85.5 percent). Total NBR tax collection is 37.4 percent of the annual target. Regarding NTR (Non Tax Revenue) 31.5 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 2016, in current fiscal, overall balance (excluding grants) is -0.34 percent of the estimated GDP.*

*\*MFR December 2016 is published on June, 2017; data used here are provisional.*

# Monthly Report on Fiscal Position<sup>1</sup>

## 1.0 NON-DEVELOPMENT EXPENDITURE

### 1.1 NON-DEVELOPMENT EXPENDITURE: GENERAL CLASSIFICATION

#### 1.1.1 SECTOR WISE ALLOCATION & GROWTH

ALLOCATIONS FOR NON-DEVELOPMENT EXPENDITURE AGAINST DIFFERENT MINISTRIES/ DIVISIONS ARE GROUPED INTO 14 SECTORS. SECTOR-WISE UTILIZATION PATTERN ALONG WITH PROGRESS SO FAR MADE HAS BEEN PRESENTED IN TABLE1.

TABLE1: NON-DEVELOPMENT EXPENDITURE PATTERN BY SECTOR<sup>2</sup>

(IN CRORE TAKA)

| Sectors          | Fiscal Year 2015-16 |                     |                         |                                               |                                    | Fiscal Year 2016-17 |                                 |                                    |                            |                              |                                          |
|------------------|---------------------|---------------------|-------------------------|-----------------------------------------------|------------------------------------|---------------------|---------------------------------|------------------------------------|----------------------------|------------------------------|------------------------------------------|
|                  | Budget FY16         | Revised Budget FY16 | Actual Expenditure FY16 | Sector's Share in Actual Expenditure (%) FY16 | Actual FY16 as % of Revised Budget | Budget FY17         | Budget FY17 as % of Budget FY16 | Budget as % of Revised Budget FY16 | Budget as % of Actual FY16 | Actual FY17 (up to December) | Actual (up to December) as % Budget FY17 |
| GPS              | 52516.9             | 19495.5             | 13554.7                 | 8.6                                           | 69.5                               | 42104.6             | 80.2                            | 216.0                              | 310.6                      | 4861.3                       | 11.5                                     |
| LGRD             | 2813.47             | 3178.4              | 3147.1                  | 2.0                                           | 99.0                               | 3531.8              | 125.5                           | 111.1                              | 112.2                      | 1048.5                       | 29.7                                     |
| Defense          | 17966.5             | 20266.7             | 20030.8                 | 12.7                                          | 98.8                               | 21723.9             | 120.9                           | 107.2                              | 108.5                      | 8399.3                       | 38.7                                     |
| POS              | 12098.8             | 15967.5             | 15156.2                 | 9.6                                           | 94.9                               | 19072.9             | 157.6                           | 119.4                              | 125.8                      | 7999.8                       | 41.9                                     |
| Edu              | 22255.8             | 28068.0             | 29432.7                 | 18.7                                          | 104.9                              | 35733.7             | 160.6                           | 127.3                              | 121.4                      | 16139.4                      | 45.2                                     |
| Health           | 7364.27             | 9690.3              | 9006.3                  | 5.7                                           | 92.9                               | 11252.4             | 152.8                           | 116.1                              | 124.9                      | 4675.2                       | 41.5                                     |
| SSW              | 12976               | 13315.7             | 12216.6                 | 7.8                                           | 91.7                               | 16041.5             | 123.6                           | 120.5                              | 131.3                      | 2968.0                       | 18.5                                     |
| Housing          | 1031.93             | 1271.0              | 1289.6                  | 0.8                                           | 101.5                              | 1273.0              | 123.4                           | 100.2                              | 98.7                       | 410.2                        | 32.2                                     |
| RCRA             | 1448.96             | 1607.0              | 1611.5                  | 1.0                                           | 100.3                              | 1742.5              | 120.3                           | 108.4                              | 108.1                      | 746.1                        | 42.8                                     |
| F&E              | 61.587              | 69.5                | 63.8                    | 0.0                                           | 91.8                               | 84.7                | 137.5                           | 121.9                              | 132.7                      | 33.9                         | 40.0                                     |
| Agri             | 13622.4             | 12547.1             | 12255.0                 | 7.8                                           | 97.7                               | 15469.2             | 113.6                           | 123.3                              | 126.2                      | 3640.8                       | 23.5                                     |
| IES              | 656.102             | 845.5               | 771.8                   | 0.5                                           | 91.3                               | 937.0               | 142.8                           | 110.8                              | 121.4                      | 385.4                        | 41.1                                     |
| Trans            | 5270.12             | 6344.5              | 5667.8                  | 3.6                                           | 89.3                               | 7178.5              | 136.2                           | 113.1                              | 126.7                      | 2620.0                       | 36.5                                     |
| Interest payment | 35109               | 31669.1             | 33113.1                 | 21.0                                          | 104.6                              | 39951.0             | 113.8                           | 126.2                              | 120.7                      | 15269.7                      | 38.2                                     |
| <b>Total</b>     | <b>185192</b>       | <b>164335.8</b>     | <b>157317.2</b>         | <b>100.0</b>                                  | <b>95.7</b>                        | <b>216096.7</b>     | <b>116.7</b>                    | <b>131.5</b>                       | <b>137.4</b>               | <b>69197.5</b>               | <b>32.0</b>                              |

Some of the noteworthy features are:

- For FY17, budget allocation was raised by 31.5 percent over the FY16 revised estimates and 16.7 percent over the original budget
- Up to December 2016, spending in Education, Industries, Jute, Textiles, Commerce, Labor & Overseas, Fuel and Energy, Public Order and Safety, Health, Interest payment, Recreation, Culture and Religious Affairs, Defense, and Transport and Communication sectors were on the higher side. Below-average utilization in some sectors, like General Public Services, Social Security and Welfare, and Agriculture sectors contributed to a less-than-expected performance in total non-development spending.
- As a whole, non-development spending up to December 2016 amounts to 32.0 percent of the non-development budget.

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

<sup>2</sup>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 Sectorwise 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

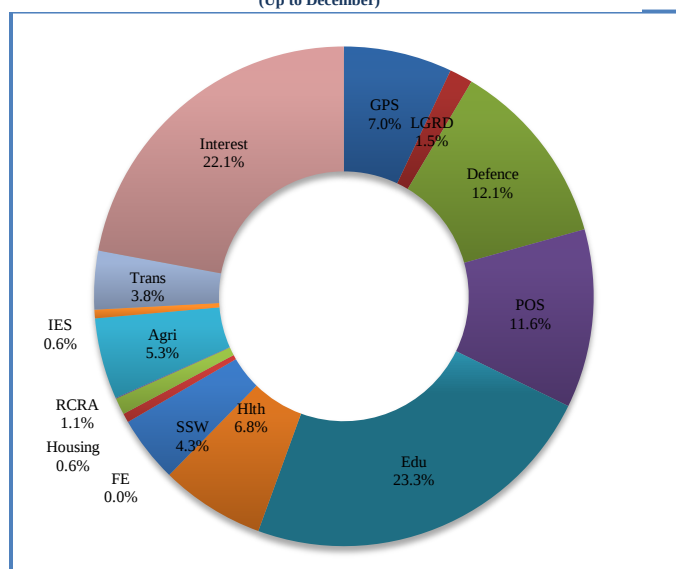
| Sector Share                                             | Broad Sectors  |                       |                         |             |                  |        |
|----------------------------------------------------------|----------------|-----------------------|-------------------------|-------------|------------------|--------|
|                                                          | Administration | Social Infrastructure | Physical Infrastructure | Agriculture | Interest Payment | Others |
| Sector Share in Actual expenditure FY16                  | 31.0           | 35.0                  | 3.6                     | 7.8         | 21.0             | 1.52   |
| Sector Share in Budget FY17                              | 38.4           | 31.4                  | 3.4                     | 7.2         | 18.5             | 1.24   |
| Sector share in Actual expenditure FY17 (Up to December) | 30.7           | 36.5                  | 3.8                     | 5.3         | 22.1             | 1.64   |

- 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 means Agriculture, Fisheries & Livestock, Land, Water Resources and Food
  5. Others include Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- Broadly in the budget for FY17, share of administrative expenditure has increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure of FY16
- Till December 2016, among all categories share of Social Infrastructure expenditure was the highest

### 1.1.3 Sector Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY17 (Up to December)



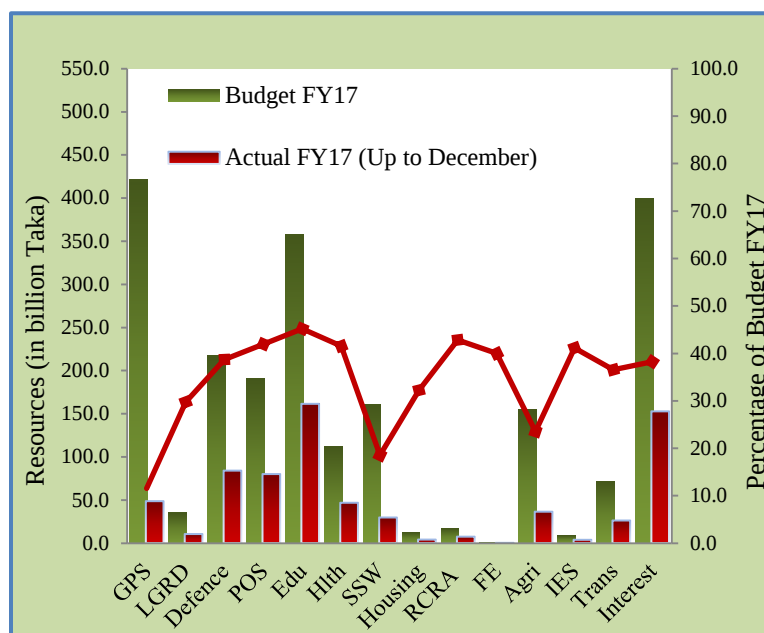
Total non-development spending up to December, 2016 in the current fiscal year is 32.0 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to Education (23.3 percent) and Interest Payment (22.1 percent) followed by Defense (12.1 percent), and Public Order and Safety (11.6 percent).

### 1.1.4 Sector wise Utilization

Sector-wise utilization pattern of non-development spending up to December, 2016 is shown in **Figure 2**. This figure exhibits the comparative position of different sectors in terms of utilization of allocated resources. In terms of utilization, broadly Education, Health, Interest, Industries, Jute, Textiles, Commerce, Labor & Overseas, and Fuel and Energy sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

**Figure 2: Non-Development Expenditure  
(Up to December 2016)**



### 1.1.5 Ministry-wise Utilization

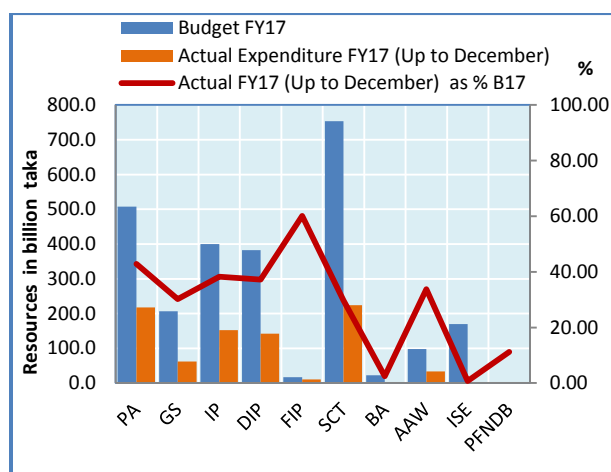
For current 2016-17 fiscal year, actual spending (non-development) up to December, 2016 is 32.0 percent of the budget estimate, which is 21.9 percent higher compared with the same period of the previous fiscal year. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

## 1.2 Non-Development Expenditure: Economic Classification

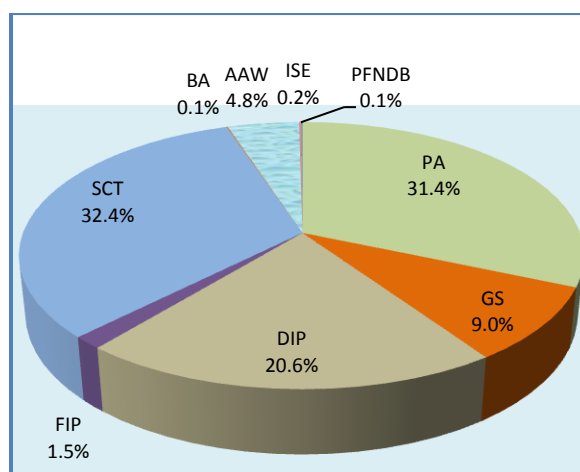
Besides broad sector-wise and ministry-wise classification, non-development spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payments (**IP**) [Domestic & Foreign], Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), 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 2016 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**).

- Up to December 2016, the utilization rate of total non-development expenditure is 32.0 percent. As far as economic classification is concerned for some categories, like pay and allowances (42.8 percent) and interest payments (38.2 percent) spending rate is higher than overall utilization rate.

**Figure 3: Actual Expenditure According to Economic Classification FY17 (up to December)**



**Figure 4: Share of Different Categories in Total Actual Expenditure FY17 (up to December)**



## 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**<sup>3</sup> is shown in **Table 3**.

- Up to December 2016, actual expenditure is 19.9 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 19.0 percent of the revised budget.
- During this period, Recreation, Culture and Religious Affairs sector made the highest utilization of allocated resources (30.9 percent), followed by Fuel and Energy sector (26.4 percent).
- Among the sectors with large allocation Fuel & Energy, and Transport & Communication sectors showed significant performance.

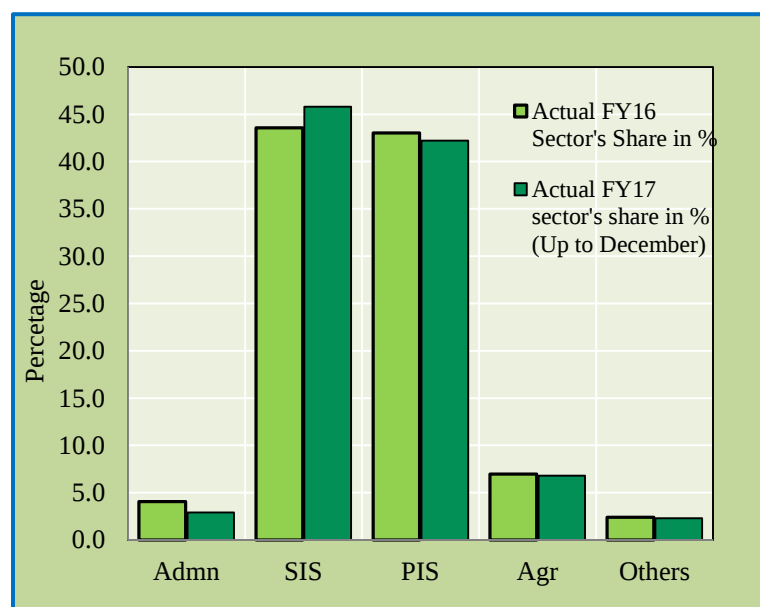
<sup>3</sup>Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the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

Table 3: Allocation & Utilization Pattern of Development Expenditure

| Sectors                                   | Fiscal Year 2015-16 |                     |                |                                   |                                         | Fiscal Year 2016-17 |                              |                                         |                                 |                                                  |
|-------------------------------------------|---------------------|---------------------|----------------|-----------------------------------|-----------------------------------------|---------------------|------------------------------|-----------------------------------------|---------------------------------|--------------------------------------------------|
|                                           | Budget FY16         | Revised Budget FY16 | Actual FY16    | Actual FY16 Sector's Share (in %) | Actual FY16 as % of Revised Budget FY16 | Budget FY17         | Actual FY17 (up to December) | Budget FY17 as % of Revised Budget FY16 | Budget FY17 as % of Actual FY16 | Actual FY17 as % of Budget FY17 (up to December) |
| General Public Service                    | 4179.6              | 4255.4              | 1686.7         | 2.1                               | 39.6                                    | 5169.1              | 316.6                        | 121.5                                   | 306.5                           | 6.1                                              |
| LGRD                                      | 18183.0             | 18286.4             | 15446.0        | 19.1                              | 84.5                                    | 20006.6             | 3279.7                       | 109.4                                   | 129.5                           | 16.4                                             |
| Defence                                   | 415.6               | 426.6               | 281.8          | 0.3                               | 66.0                                    | 405.8               | 12.8                         | 95.1                                    | 144.0                           | 3.2                                              |
| Public order and safety                   | 1532.2              | 1452.0              | 1296.9         | 1.6                               | 89.3                                    | 1989.0              | 322.9                        | 137.0                                   | 153.4                           | 16.2                                             |
| Education                                 | 12112.6             | 11258.2             | 10472.1        | 13.0                              | 93.0                                    | 17179.8             | 3219.5                       | 152.6                                   | 164.1                           | 18.7                                             |
| Health                                    | 5331.2              | 5121.2              | 3599.1         | 4.5                               | 70.3                                    | 6234.5              | 1560.8                       | 121.7                                   | 173.2                           | 25.0                                             |
| Social security and welfare               | 3749.0              | 3560.6              | 3105.1         | 3.8                               | 87.2                                    | 3839.8              | 428.6                        | 107.8                                   | 123.7                           | 11.2                                             |
| Housing                                   | 1885.5              | 2664.3              | 2570.8         | 3.2                               | 96.5                                    | 1844.6              | 1784.5                       | 69.2                                    | 71.8                            | 96.7                                             |
| Recreation, Culture and Religious Affairs | 833.4               | 770.2               | 777.3          | 1.0                               | 100.9                                   | 961.3               | 297.4                        | 124.8                                   | 123.7                           | 30.9                                             |
| Fuel & Energy                             | 18479.1             | 16544.4             | 16310.9        | 20.2                              | 98.6                                    | 14951.1             | 3942.4                       | 90.4                                    | 91.7                            | 26.4                                             |
| Agriculture                               | 6356.7              | 5955.3              | 5621.2         | 7.0                               | 94.4                                    | 7237.7              | 1523.7                       | 121.5                                   | 128.8                           | 21.1                                             |
| Industrial & Economic Service             | 2098.7              | 1887.9              | 1156.9         | 1.4                               | 61.3                                    | 2620.2              | 218.0                        | 138.8                                   | 226.5                           | 8.3                                              |
| Transport & communication                 | 23430.2             | 20453.3             | 18436.3        | 22.8                              | 90.1                                    | 30087.1             | 5522.5                       | 147.1                                   | 163.2                           | 18.4                                             |
| <b>Total</b>                              | <b>98586.8</b>      | <b>92635.6</b>      | <b>80761.1</b> | <b>100.0</b>                      | <b>87.2</b>                             | <b>112526.5</b>     | <b>22429.5</b>               | <b>121.5</b>                            | <b>139.3</b>                    | <b>19.9</b>                                      |

## 2.3 BROAD SECTORWISE 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, 2016 is presented in Figure 5.

➤ From the graph it appears that up to December, 2016 the maximum share of spending went to social infrastructure (45.8 percent) followed by physical infrastructure (42.2 percent)

## 2.4 MINISTRY WISE UTILIZATION PATTERN

Table displaying ministry-wise utilization of development budget has been annexed in the Appendix (Appendix- 4).

### 3.0 REVENUE COLLECTION<sup>4</sup>

#### 3.1 TOTAL REVENUE

Following table shows revenue collection position up to December, 2016:

**TABLE 4: REVENUE COLLECTION POSITION(In Crore Taka)**

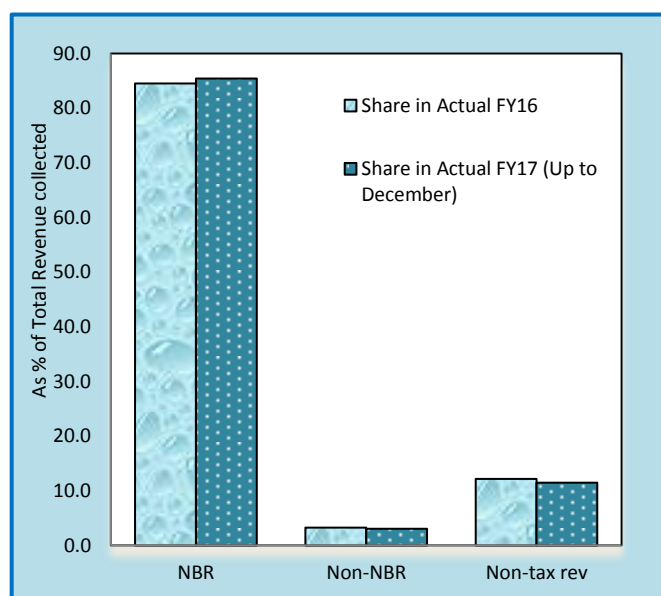
|                                     | Fiscal Year 2015-16 |                     |             |                        |                              | Fiscal Year 2016-17 |                        |                              |                                                      |
|-------------------------------------|---------------------|---------------------|-------------|------------------------|------------------------------|---------------------|------------------------|------------------------------|------------------------------------------------------|
|                                     | Budget FY16         | Revised Budget FY16 | Actual FY16 | Actual FY16 (December) | Actual FY16 (Up to December) | Budget FY17         | Actual FY17 (December) | Actual FY17 (up to December) | Actual (up to December) as percentage of Budget FY17 |
| <b>Tax Revenue (a+b)</b>            | 182244              | 155400              | 151886      | 14114                  | 67659                        | 210402              | 15651                  | 78741                        | 37.4                                                 |
| a. NBR                              | 176370              | 150000              | 146242      | 13628                  | 64908                        | 203152              | 15186                  | 76009                        | 37.4                                                 |
| a.1 Income                          | 64971               | 51796               | 45079       | 5153                   | 18966                        | 71940               | 5201                   | 22108                        | 30.7                                                 |
| a.2 VAT                             | 64263               | 53913               | 54576       | 4572                   | 24716                        | 72765               | 5439                   | 29089                        | 40.0                                                 |
| a.3 Import                          | 18790               | 17153               | 17826       | 1577                   | 8174                         | 22495               | 1917                   | 9524                         | 42.3                                                 |
| a.4 Excise                          | 1240                | 1034                | 1560        | 55                     | 258                          | 4449                | 46                     | 295                          | 6.6                                                  |
| a.5 Supplementary Duty              | 25876               | 25064               | 26133       | 2163                   | 12303                        | 30076               | 2508                   | 14487                        | 48.2                                                 |
| a.6 Other Taxes                     | 1231                | 1040                | 1067        | 108                    | 490                          | 1428                | 75                     | 506                          | 35.4                                                 |
| b. Non-NBR                          | 5874                | 5400                | 5645        | 487                    | 2751                         | 7250                | 465                    | 2732                         | 37.7                                                 |
| c. Non-tax Revenue                  | 26199               | 22000               | 21066       | 9571                   | 9571                         | 32350               | 1007                   | 10194                        | 31.5                                                 |
| <b>Total Revenue (a + b + c)</b>    | 208443              | 177400              | 172952      | 15251                  | 77230                        | 242752              | 16657                  | 88935                        | 36.6                                                 |
| d. Tax-GDP Ratio (base 2005-06)     | 10.6                | 9.0                 | 8.8         | 0.8                    | 3.9                          | 10.7                | 0.8                    | 4.0                          | -                                                    |
| e. Revenue-GDP ratio (base 2005-06) | 12.1                | 10.3                | 10.0        | 0.9                    | 4.5                          | 12.4                | 0.8                    | 4.5                          | -                                                    |

- Total revenue collection in FY16 was 10.0 percent of GDP (base 2005-06) and 97.5 percent of the revised budget target.
- In FY17, total revenue is expected to be scaled up to 12.4 percent of GDP (base 2005-06). This figure is about 36.8 percent higher than the revised budget estimate of FY16 and about 40.4 percent higher than the actual collection in the FY16.
- Up to December, 2016 total revenue collection for FY17 increased by 15.2 percent compared to the corresponding period of the previous fiscal year (FY16) and achievement as to annual target is 36.6 percent.

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

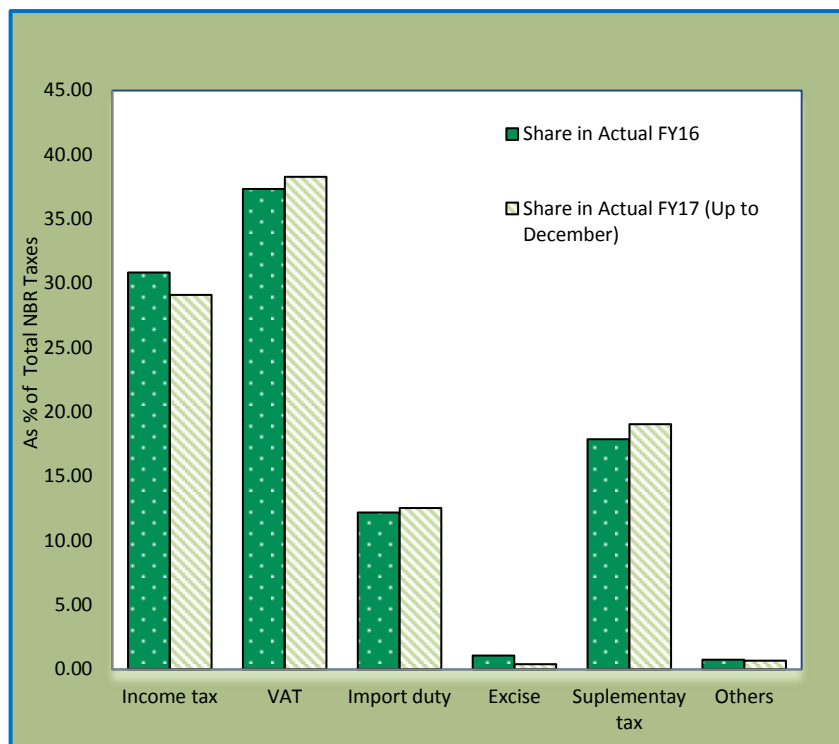
- The Major share of the government revenue comes from NBR sources (85.5 percent up to December).
- Growth rates of NBR & Non-NBR tax are 17.1 and -0.01 percent respectively. On the other hand, growth in non-tax revenue collection is 6.5 percent compared to the corresponding period of the previous fiscal year (FY16).
- For tax and non-tax revenue, achievements as to annual target were 37.4 and 31.5 percent respectively.

**FIGURE 6: SOURCES OF REVENUE COLLECTION**



### 3.2 NBR Tax Revenue

**FIGURE 7: SHARE AMONG NBR TAXES**



- In FY16 actual tax revenue collection was 8.8 percent of GDP
- Tax revenue collection target for FY17 is 10.7 percent of GDP. This is 36.8 percent higher than the revised budget of FY16 and 40.4 percent higher than the actual collection of the FY16
- In FY17 up to December 2016, major portions of the NBR tax comes from indirect taxes. Out of total NBR tax 38.27 percent was collected from VAT, 29.09 percent from income tax, 19.06 percent from supplementary duty, and 12.53 percent from import duty.

## 4.0 Budget Deficit<sup>5</sup>

The following table shows the budget deficit position.

TABLE 5: BUDGET DEFICITS

(In Crore Taka)

| Description                                      | Year: 2015-16 |          |                   | Accounts FY16 | Year: 2016-17 |                        | Accounts FY16 up to December | Accounts FY17 up to December |
|--------------------------------------------------|---------------|----------|-------------------|---------------|---------------|------------------------|------------------------------|------------------------------|
|                                                  | Budget        | Revised  | Accounts December |               | Budget FY17   | Accounts FY17 December |                              |                              |
| <b>Revenues</b>                                  | 208443.3      | 177399.9 | 15251.0           | 172951.7      | 242752.0      | 16657.1                | 77230.3                      | 88935.0                      |
| Tax Revenue                                      | 182244.1      | 155399.9 | 14114.4           | 151886.1      | 210402.0      | 15650.5                | 67659.2                      | 78740.8                      |
| Non-Tax Revenue                                  | 26199.2       | 22000.0  | 1136.6            | 21065.5       | 32350.0       | 1006.6                 | 9571.2                       | 10194.2                      |
| Foreign Grants                                   | 5800.0        | 5027.0   | 29.0              | 1888.7        | 5515.5        | 30.7                   | 223.5                        | 130.5                        |
| <b>Revenue and Foreign Grants</b>                | 214243.3      | 182426.9 | 15280.0           | 174840.3      | 248267.5      | 16687.9                | 77453.9                      | 89065.5                      |
| <b>Non-Development Expenditure</b>               | 184559.1      | 163750.6 | 10776.8           | 156809.2      | 215743.6      | 11476.8                | 56629.8                      | 69157.8                      |
| Net Outlay for Food Account Operation            | 227.1         | 200.6    | 51.0              | -846.1        | -594.6        | 232.4                  | 3026.2                       | 2933.6                       |
| Loans & Advances (Net)                           | 7754.9        | 4704.9   | -133.6            | 1063.4        | 8428.4        | -246.4                 | -735.5                       | 952.3                        |
| <b>Development Expenditure</b>                   | 102559.0      | 95908.3  | 4656.7            | 81407.2       | 117026.8      | 5829.7                 | 17703.5                      | 22469.2                      |
| Development Program financed from Revenue Budget | 632.7         | 585.2    | 29.5              | 507.8         | 353.2         | 13.9                   | 136.6                        | 39.7                         |
| Non-ADP Project                                  | 3339.5        | 2687.4   | 0.0               | 138.0         | 4147.2        | 0.0                    | 0.0                          | 0.0                          |
| <b>Annual Development Programme</b>              | 97000.0       | 91000.0  | 4627.1            | 79351.5       | 110700.0      | 5814.5                 | 17566.9                      | 22427.3                      |
| Non-ADP FFW and Transfer                         | 1586.8        | 1635.6   | 0.0               | 1410.0        | 1826.5        | 1.3                    | 0.0                          | 2.2                          |
| <b>Total Expenditure</b>                         | 295100.0      | 264564.5 | 15350.9           | 238433.8      | 340604.3      | 17292.5                | 76623.9                      | 95512.8                      |
| <b>Overall Balance (Including Grants)</b>        | -80856.7      | -82137.6 | -70.9             | -63593.4      | -92336.8      | -604.6                 | 829.9                        | -6447.4                      |
| <b>Overall Balance (Excluding Grants)</b>        | -86656.7      | -87164.6 | -99.9             | -65482.1      | -97852.3      | -635.3                 | 606.4                        | -6577.8                      |
| <b>In percent of GDP (Including grants)</b>      | -4.71         | -4.75    | 0.00              | -3.68         | -4.71         | -0.03                  | 0.05                         | -0.33                        |
| <b>In percent of GDP (Excluding grants)</b>      | -5.05         | -5.04    | -0.01             | -3.79         | -4.99         | -0.03                  | 0.04                         | -0.34                        |

- In FY16, actual budget deficit (excluding grants) as percentage of GDP was 3.79 percent. Including grants it was 3.68 percent of GDP;
- Budget deficit (excluding grants) for FY17 is estimated to be 4.99 percent of GDP (Including grants the deficit is expected to be 4.71 percent of GDP);
- For FY17, actual overall balance up to December, 2016 (excluding grants) as percentage of GDP was -0.34 percent.

<sup>5</sup> Budget deficit is calculated using the guidelines of the IMF.

## 5.0 Financing

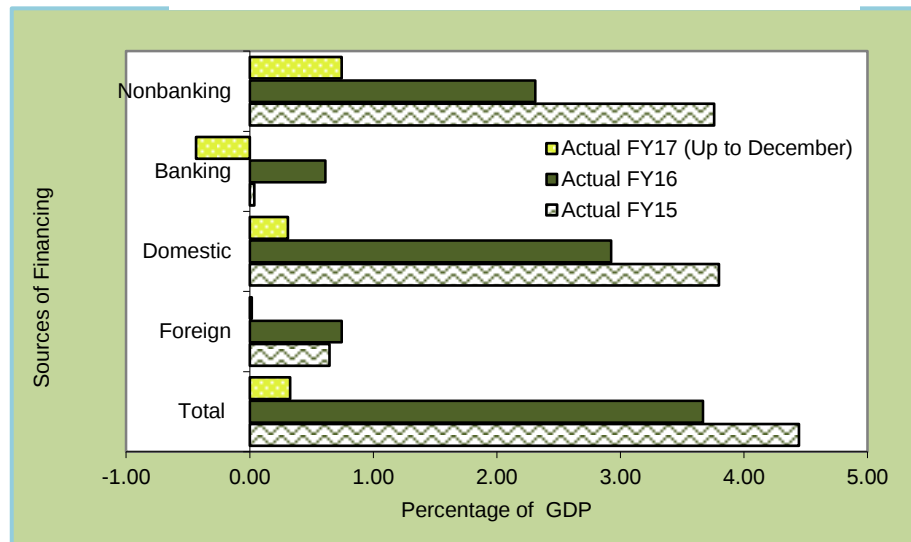
Table 6 & Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

TABLE 6: FINANCING BUDGET DEFICIT

*(In crore taka)*

| Description                                    | Fiscal Year: 2015-16 |           |                   |               | Fiscal Year: 2016-17 |                   | Accounts FY16 up to December | Accounts FY17 up to December |
|------------------------------------------------|----------------------|-----------|-------------------|---------------|----------------------|-------------------|------------------------------|------------------------------|
|                                                | Budget               | Revised   | Accounts December | Accounts FY16 | Budget               | Accounts December |                              |                              |
| <b>1.0 Foreign Borrowing-Net</b>               | 24334.5              | 19963.4   | 2118.1            | 12865.8       | 30789.0              | 1063.5            | 775.9                        | 324.4                        |
| <b>1.1 Foreign Borrowing</b>                   | 32239.0              | 27047.0   | 2692.5            | 19553.0       | 38947.0              | 1665.2            | 4199.5                       | 3837.2                       |
| <b>1.2 Amortization</b>                        | -7904.5              | -7083.6   | -574.3            | -6687.2       | -8158.0              | -601.7            | -3423.6                      | -3512.8                      |
| <b>2.0 Domestic Borrowing</b>                  | 56523.0              | 62175.0   | -2045.5           | 50601.0       | 61548.1              | -458.0            | -1605.4                      | 6092.9                       |
| <b>2.1 Borrowing from Banking System (Net)</b> | 38523.0              | 31675.0   | -1351.4           | 10613.5       | 38938.1              | -1964.4           | 1536.9                       | -8525.5                      |
| <b>2.1.1 Long-Term Debt (Net)</b>              | 24182.0              | 21118.0   | 800.0             | 12010.6       | 28910.1              | -1481.2           | 6173.6                       | -111.9                       |
| <b>2.1.2 Short-Term Debt (Net)</b>             | 14341.0              | 10557.0   | -2151.3           | -1397.0       | 10028.0              | -483.2            | -4636.7                      | -8413.5                      |
| <b>2.2 Non-Bank Borrowing (Net)</b>            | 18000.0              | 30500.0   | -694.1            | 39987.4       | 22610.0              | 1506.5            | -3142.3                      | 14618.3                      |
| <b>2.2.1 National Savings Schemes (Net)</b>    | 15000.0              | 28000.0   | 1964.6            | 34152.0       | 19610.0              | 3178.7            | 13365.7                      | 22962.0                      |
| <b>2.2.2 Others</b>                            | 3000.0               | 2500.0    | -2658.7           | 5835.4        | 3000.0               | -1672.3           | -16507.9                     | -8343.6                      |
| <b>Total - Financing :</b>                     | 80857.5              | 82138.4   | 72.7              | 63466.8       | 92337.1              | 605.5             | -829.5                       | 6417.3                       |
| GDP                                            | 1716700.0            | 1729567.0 | 1732864.0         | 1732864.0     | 1961017.0            | 1961017.0         | 1732864.0                    | 1961017.0                    |
| (In percent of GDP) :                          | 4.7                  | 4.7       | 0.0               | 3.7           | 4.7                  | 0.03              | -0.05                        | 0.33                         |

FIGURE 8: SOURCES OF FINANCING DEFICIT



For FY17, up to December, 2016 total financing is positive as the overall balance is negative.

## APPENDICES

### Appendix1: Sector-Wise Resource Utilization Pattern of Non-Development Expenditure

(In crore Taka)

| Sectors                                            | Fiscal Year 2015-16 |                     |                        |                              |                 | Fiscal Year 2016-17 |                        |                              |
|----------------------------------------------------|---------------------|---------------------|------------------------|------------------------------|-----------------|---------------------|------------------------|------------------------------|
|                                                    | Budget FY16         | Revised Budget FY16 | Actual FY16 (December) | Actual FY16 (Up to December) | Actual FY16     | Budget FY17         | Actual FY17 (December) | Actual FY17 (up to December) |
| General Public Services                            | 52516.9             | 19495.5             | 1582.4                 | 4804.0                       | 13554.7         | 42104.6             | 805.3                  | 4861.3                       |
| LGRD                                               | 2813.5              | 3178.4              | 110.5                  | 722.9                        | 3147.1          | 3531.8              | 156.8                  | 1048.5                       |
| Defence                                            | 17966.5             | 20266.7             | 1199.9                 | 7897.1                       | 20030.8         | 21723.9             | 1920.5                 | 8399.3                       |
| Public Order and safety                            | 12098.8             | 15967.5             | 869.7                  | 5469.2                       | 15156.2         | 19072.9             | 1443.4                 | 7999.8                       |
| Education & technology                             | 22255.8             | 28068.0             | 1475.5                 | 10325.4                      | 29432.7         | 35733.7             | 2315.6                 | 16139.4                      |
| Health                                             | 7364.3              | 9690.3              | 477.7                  | 2995.5                       | 9006.3          | 11252.4             | 792.9                  | 4675.2                       |
| Social Security and Welfare                        | 12976.0             | 13315.7             | 1295.4                 | 3426.4                       | 12216.6         | 16041.5             | 476.4                  | 2968.0                       |
| Housing                                            | 1031.9              | 1271.0              | 75.9                   | 325.5                        | 1289.6          | 1273.0              | 73.9                   | 410.2                        |
| Recreation, Culture and Religious Affairs          | 1449.0              | 1607.0              | 83.7                   | 581.8                        | 1611.5          | 1742.5              | 175.2                  | 746.1                        |
| Fuel and Energy                                    | 61.6                | 69.5                | 2.9                    | 20.2                         | 63.8            | 84.7                | 3.7                    | 33.9                         |
| Agriculture                                        | 13622.4             | 12547.1             | 883.0                  | 3697.7                       | 12255.0         | 15469.2             | 413.7                  | 3640.8                       |
| Industrial & Economic Services                     | 656.1               | 845.5               | 29.2                   | 251.0                        | 771.8           | 937.0               | 55.0                   | 385.4                        |
| Transport and Communication                        | 5270.1              | 6344.5              | 311.4                  | 1620.0                       | 5667.8          | 7178.5              | 441.4                  | 2620.0                       |
| Interest                                           | 35109.0             | 31669.1             | 2409.2                 | 14629.4                      | 33113.1         | 39951.0             | 2416.9                 | 15269.7                      |
| <b>Total - Non-Development Revenue Expenditure</b> | <b>185191.8</b>     | <b>164335.8</b>     | <b>10806.3</b>         | <b>56766.3</b>               | <b>157317.2</b> | <b>216096.7</b>     | <b>11490.6</b>         | <b>69197.5</b>               |

### Appendix 2: Ministry wise Non-Development Expenditure

|                                  | Actual FY14 | Budget FY16 | Revised Budget FY16 | Actual FY16 (December) | Actual FY16 (Up to December) | Actual FY16 | Budget FY17 | Actual FY17 (December) | Actual FY17 (up to December) | Actual FY17 (up to December) as % Budget FY17 |
|----------------------------------|-------------|-------------|---------------------|------------------------|------------------------------|-------------|-------------|------------------------|------------------------------|-----------------------------------------------|
| Sub-total = GPS                  | 11401.3     | 52516.9     | 19495.5             | 1582.4                 | 4804.0                       | 13554.7     | 42104.6     | 805.3                  | 4861.3                       | 11.5                                          |
| President                        | 13.8        | 16.2        | 20.0                | 1.1                    | 7.5                          | 19.7        | 19.8        | 1.2                    | 8.9                          | 45.1                                          |
| Parliament                       | 177.4       | 196.6       | 237.9               | 10.5                   | 76.4                         | 196.1       | 293.8       | 13.2                   | 84.0                         | 28.6                                          |
| Prime minister's Office          | 295.2       | 304.7       | 359.5               | 18.8                   | 112.9                        | 323.3       | 411.4       | 24.9                   | 137.3                        | 33.4                                          |
| Cabinet Div                      | 30.8        | 38.7        | 45.8                | 2.4                    | 14.5                         | 43.1        | 55.6        | 3.8                    | 22.9                         | 41.3                                          |
| Election Com                     | 193.1       | 520.9       | 849.3               | 55.3                   | 121.0                        | 770.2       | 362.1       | 19.8                   | 75.6                         | 20.9                                          |
| Establishment                    | 1133.6      | 1284.3      | 1648.9              | 77.3                   | 486.6                        | 1601.2      | 1893.2      | 125.8                  | 788.3                        | 41.6                                          |
| Public Service Commission        | 30.0        | 34.1        | 39.1                | 2.2                    | 12.3                         | 40.7        | 47.3        | 6.3                    | 22.3                         | 47.1                                          |
| Finance Div                      | 7358.3      | 47558.3     | 13369.6             | 1239.7                 | 3249.6                       | 7832.5      | 35512.6     | 267.5                  | 2622.2                       | 7.4                                           |
| Banking Division                 | 1127.4      | 1339.3      | 1464.6              | 89.8                   | 358.2                        | 1425.6      | 1878.8      | 120.2                  | 513.4                        | 27.3                                          |
| Internal Resource Division       | 66.7        | 95.0        | 130.7               | 4.0                    | 27.2                         | 128.3       | 161.2       | 32.2                   | 59.6                         | 37.0                                          |
| Economic Relation Division (ERD) | 131.6       | 88.1        | 202.3               | 17.6                   | 39.6                         | 187.9       | 212.1       | 118.6                  | 143.2                        | 67.5                                          |

|                                  |         |         |         |        |         |         |         |        |         |         |
|----------------------------------|---------|---------|---------|--------|---------|---------|---------|--------|---------|---------|
| Planning Division                | 43.7    | 59.3    | 65.8    | 2.1    | 19.9    | 61.4    | 77.9    | 6.2    | 33.3    | 42.8    |
| IMED                             | 14.1    | 23.2    | 27.8    | 0.7    | 6.1     | 24.3    | 39.9    | 1.1    | 7.0     | 17.5    |
| Statistics Division              | 150.5   | 172.2   | 196.8   | 10.9   | 69.6    | 210.5   | 198.2   | 16.0   | 102.9   | 51.9    |
| Foreign Affairs                  | 635.1   | 786.1   | 837.4   | 49.9   | 202.5   | 689.8   | 940.9   | 48.5   | 240.5   | 25.6    |
| Tax Ombudsman                    | 0.0     | 0.0     | 0.0     | 0.0    | 0.0     | 0.0     | 0.0     | 0.0    | 0.0     | #DIV/0! |
| Sub-total = LGRD                 | 2669.6  | 2813.5  | 3178.4  | 110.5  | 722.9   | 3147.1  | 3531.8  | 156.8  | 1048.5  | 29.7    |
| LGD                              | 2076.4  | 2217.4  | 2481.0  | 97.8   | 547.4   | 2444.6  | 2773.6  | 135.7  | 791.7   | 28.5    |
| RD Div                           | 333.1   | 327.6   | 426.2   | 11.8   | 166.9   | 434.1   | 463.4   | 20.3   | 245.1   | 52.9    |
| CHT                              | 260.1   | 268.5   | 271.2   | 0.9    | 8.5     | 268.4   | 294.9   | 0.7    | 11.7    | 4.0     |
| Sub-total = Defense              | 17329.6 | 17966.5 | 20266.7 | 1199.9 | 7897.1  | 20030.8 | 21723.9 | 1920.5 | 8399.3  | 38.7    |
| Def. Service                     | 17047.6 | 17655.9 | 19876.6 | 1177.9 | 7752.8  | 19646.6 | 21248.1 | 1867.9 | 8185.6  | 38.5    |
| Def.- Others                     | 258.7   | 289.8   | 364.1   | 19.3   | 136.0   | 359.0   | 446.7   | 50.4   | 203.4   | 45.5    |
| Sub-total=POS                    | 11932.5 | 12098.8 | 15967.5 | 869.7  | 5469.2  | 15156.2 | 19072.9 | 1443.4 | 7999.8  | 41.9    |
| Law & Justice                    | 650.5   | 713.2   | 883.2   | 43.3   | 334.2   | 872.3   | 1042.9  | 77.6   | 515.3   | 49.4    |
| Legislative & Parliament         | 11.5    | 14.8    | 19.6    | 0.8    | 5.1     | 15.2    | 20.5    | 1.3    | 10.0    | 48.9    |
| Supreme Court                    | 104.8   | 111.1   | 134.7   | 8.1    | 48.7    | 136.5   | 154.9   | 14.2   | 89.3    | 57.6    |
| Judiciary Service Commission     | 0.0     | 0.0     | 0.0     | 0.0    | 0.0     | 0.0     | 0.0     | 0.0    | 0.0     | 0.0     |
| Home Affairs                     | 11106.9 | 11203.5 | 14855.9 | 813.2  | 5057.6  | 14058.5 | 17775.8 | 1343.1 | 7347.7  | 41.3    |
| Anti-Corruption Commission       | 58.9    | 56.3    | 74.1    | 4.3    | 23.6    | 73.7    | 78.9    | 7.2    | 37.5    | 0.0     |
| Sub-total = Edu                  | 20251.3 | 22255.8 | 28068.0 | 1475.5 | 10325.4 | 29432.7 | 35733.7 | 2315.6 | 16139.4 | 45.2    |
| Primary & Mass Education         | 7904.2  | 8959.6  | 11599.5 | 574.2  | 4016.7  | 11314.7 | 14451.9 | 1059.9 | 6253.8  | 43.3    |
| Education                        | 12034.4 | 12905.8 | 16001.6 | 897.5  | 6178.8  | 17681.7 | 20680.6 | 1250.2 | 9667.1  | 46.7    |
| Sc. & Tech                       | 227.8   | 249.7   | 351.3   | 2.4    | 111.2   | 347.5   | 372.3   | 3.6    | 180.8   | 48.6    |
| ICT                              | 84.9    | 140.7   | 115.7   | 1.4    | 18.7    | 229.0   | 1.9     | 37.7   | 0.0     | 0.0     |
| Sub-total = Health               | 6748.8  | 7364.3  | 9690.3  | 477.7  | 2995.5  | 9006.3  | 11252.4 | 792.9  | 4675.2  | 41.5    |
| Health & Family Planning Affairs | 6748.8  | 7364.3  | 9690.3  | 477.7  | 2995.5  | 9006.3  | 11252.4 | 792.9  | 4675.2  | 41.5    |
| Sub-total = SSW                  | 9384.9  | 12976.0 | 13315.7 | 1295.4 | 3426.4  | 12216.6 | 16041.5 | 476.4  | 2968.0  | 18.5    |
| Social Welfare                   | 2637.6  | 3055.9  | 3137.1  | 649.5  | 1432.3  | 3099.9  | 4104.2  | 251.3  | 1112.7  | 27.1    |
| Women & Children Affairs         | 1329.3  | 1528.4  | 1624.4  | 20.3   | 209.1   | 1561.3  | 1982.3  | 29.0   | 337.7   | 17.0    |
| Liberation Affairs               | 1270.8  | 2235.6  | 2230.1  | 397.4  | 943.3   | 2110.6  | 2545.3  | 167.9  | 1272.9  | 50.0    |
| Food                             | 416.5   | 1046.6  | 1188.2  | 6.8    | 42.9    | 999.2   | 2002.5  | 15.6   | 87.5    | 4.4     |
| Disaster Management              | 3730.7  | 5109.4  | 5135.9  | 221.4  | 798.8   | 4445.7  | 5407.2  | 12.7   | 157.1   | 2.9     |
| Sub-total = HCS                  | 1138.2  | 1031.9  | 1271.0  | 75.9   | 325.5   | 1289.6  | 1273.0  | 73.9   | 410.2   | 32.2    |
| Housing                          | 1138.2  | 1031.9  | 1271.0  | 75.9   | 325.5   | 1289.6  | 1273.0  | 73.9   | 410.2   | 32.2    |
| Sub-total = RCRA                 | 1221.0  | 1449.0  | 1607.0  | 83.7   | 581.8   | 1611.5  | 1742.5  | 175.2  | 746.1   | 42.8    |
| Information                      | 455.5   | 530.2   | 580.5   | 28.5   | 236.5   | 551.1   | 663.3   | 114.5  | 326.6   | 49.2    |
| Cultural Affairs                 | 213.7   | 237.8   | 276.0   | 19.9   | 83.3    | 268.7   | 241.1   | 14.7   | 91.7    | 38.0    |
| Religious Affairs                | 157.2   | 175.9   | 195.5   | 9.2    | 72.5    | 215.9   | 203.7   | 7.4    | 79.9    | 39.2    |
| Youth                            | 394.6   | 505.0   | 555.1   | 26.0   | 189.5   | 575.8   | 634.4   | 38.6   | 247.9   | 39.1    |
| Sub-total = FE                   | 41.2    | 61.6    | 69.5    | 2.9    | 20.2    | 63.8    | 84.7    | 3.7    | 33.9    | 40.0    |
| Fuel & Energy                    | 31.7    | 43.3    | 51.5    | 2.3    | 13.9    | 47.7    | 62.1    | 2.7    | 24.1    | 38.7    |
| Power                            | 9.5     | 18.3    | 18.0    | 0.6    | 6.2     | 16.1    | 22.6    | 1.0    | 9.8     | 43.4    |
| Sub-total = Agri                 | 11553.5 | 13622.4 | 12547.1 | 883.0  | 3697.7  | 12255.0 | 15469.2 | 413.7  | 3640.8  | 23.5    |
| Agriculture                      | 8938.7  | 10875.0 | 9327.4  | 493.8  | 2470.2  | 9012.4  | 11834.5 | 168.9  | 1967.2  | 16.6    |
| Fisheries                        | 647.4   | 692.1   | 845.7   | 49.5   | 324.9   | 884.5   | 991.4   | 76.0   | 461.0   | 46.5    |
| Environment                      | 501.8   | 543.3   | 561.0   | 23.8   | 190.3   | 506.8   | 617.8   | 45.0   | 271.1   | 43.9    |

|                                           |          |          |          |         |         |          |          |         |         |      |
|-------------------------------------------|----------|----------|----------|---------|---------|----------|----------|---------|---------|------|
| Land                                      | 684.2    | 688.0    | 882.9    | 52.2    | 338.8   | 923.8    | 1071.6   | 89.2    | 506.9   | 47.3 |
| Water                                     | 781.4    | 823.9    | 930.2    | 263.8   | 373.5   | 927.5    | 953.9    | 34.7    | 434.6   | 45.6 |
| Sub-total = IES                           | 713.2    | 656.1    | 845.5    | 29.2    | 251.0   | 771.8    | 937.0    | 55.0    | 385.4   | 41.1 |
| Industries                                | 248.9    | 139.6    | 235.6    | 1.2     | 66.5    | 180.1    | 241.5    | 3.4     | 112.8   | 46.7 |
| Jute and Text                             | 85.4     | 103.9    | 125.0    | 9.0     | 42.3    | 122.0    | 145.4    | 20.8    | 70.4    | 48.4 |
| Commerce                                  | 184.4    | 139.1    | 150.7    | 4.5     | 51.7    | 198.3    | 173.0    | 9.1     | 62.7    | 36.3 |
| Labour                                    | 61.2     | 87.8     | 99.6     | 3.7     | 27.5    | 79.6     | 104.7    | 7.0     | 42.4    | 40.5 |
| Expatriates                               | 133.4    | 185.8    | 234.7    | 10.8    | 63.0    | 191.8    | 272.5    | 14.7    | 97.1    | 35.6 |
| Sub-total = TC                            | 4747.7   | 5270.1   | 6344.5   | 311.4   | 1620.0  | 5667.8   | 7178.5   | 441.4   | 2620.0  | 36.5 |
| Roads                                     | 2162.4   | 2236.3   | 2466.4   | 130.2   | 509.5   | 2392.7   | 2749.1   | 168.2   | 920.9   | 33.5 |
| Railway                                   | 1811.8   | 2066.6   | 2631.6   | 136.6   | 712.0   | 2066.2   | 2834.8   | 187.9   | 1006.0  | 35.5 |
| Bridges Division                          | 0.0      | 31.8     | 32.2     | 0.0     | 0.0     | 31.5     | 31.4     | 0.1     | 8.2     | 0.0  |
| Shipping                                  | 236.4    | 292.1    | 419.7    | 6.0     | 116.4   | 411.0    | 524.2    | 5.4     | 225.5   | 43.0 |
| Civil Aviation                            | 42.3     | 43.0     | 44.2     | 1.0     | 16.1    | 53.7     | 59.8     | 12.3    | 42.0    | 70.2 |
| Post & Telecommunication                  | 494.8    | 600.5    | 750.4    | 37.6    | 266.0   | 712.8    | 979.2    | 67.5    | 417.6   | 42.6 |
| Sub-total = Interest                      | 30972.7  | 35109.0  | 31669.1  | 2409.2  | 14629.4 | 33113.1  | 39951.0  | 2416.9  | 15269.7 | 38.2 |
| Domestic                                  | 29436.0  | 33396.0  | 30044.1  | 2282.7  | 13828.1 | 31467.5  | 38240.0  | 2180.7  | 14240.4 | 37.2 |
| Foreign                                   | 1536.8   | 1713.0   | 1625.0   | 126.5   | 801.2   | 1645.6   | 1711.0   | 236.1   | 1029.2  | 60.2 |
| Total Non-Development Revenue Expenditure | 130105.5 | 185191.8 | 164335.8 | 10806.3 | 56766.3 | 157317.2 | 216096.7 | 11490.6 | 69197.5 | 32.0 |

### APPENDIX 3: NON-DEVELOPMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

| Description                            | Budget<br>FY16<br>(Crore Taka) | Revised<br>Budget<br>FY16<br>(Crore Taka) | Actual<br>FY16<br>(Crore Taka) | Actual<br>FY17<br>(Up to<br>December)<br>(Crore Taka) | Budget<br>FY17<br>as % of<br>Revised<br>Budget<br>FY16 | Actual FY16<br>(Up to<br>December)<br>as % of<br>Budget FY16 | Actual FY17<br>(Up to<br>December)<br>as % of<br>Budget FY17 |
|----------------------------------------|--------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| <b>Pay and Allowances</b>              | 45152.8                        | 42489.1                                   | 39961.1                        | 21740.1                                               | 119.5                                                  | 33.9                                                         | 42.8                                                         |
| Pay of Officers                        | 6553.7                         | 6214.5                                    | 5528.9                         | 3225.5                                                | 105.4                                                  | 24.4                                                         | 49.3                                                         |
| Pay of Establishment                   | 22273.2                        | 20290.1                                   | 17779.9                        | 8833.4                                                | 104.8                                                  | 23.6                                                         | 41.5                                                         |
| Allowances                             | 16326.0                        | 15984.5                                   | 16652.2                        | 9681.2                                                | 143.7                                                  | 51.6                                                         | 42.2                                                         |
| <b>Goods and Services</b>              | 17833.8                        | 19283.7                                   | 18301.4                        | 6231.2                                                | 107.1                                                  | 28.9                                                         | 30.2                                                         |
| Supplies and Services                  | 13099.7                        | 14141.4                                   | 13225.1                        | 5059.3                                                | 108.1                                                  | 32.9                                                         | 33.1                                                         |
| Repairs, Maintenance & Rehabilitation  | 4734.0                         | 5142.3                                    | 5076.3                         | 1171.9                                                | 104.3                                                  | 17.8                                                         | 21.8                                                         |
| <b>Interest Payments</b>               | 35109.0                        | 31669.1                                   | 33113.1                        | 15269.7                                               | 126.2                                                  | 41.7                                                         | 38.2                                                         |
| Domestic                               | 33396.0                        | 30044.1                                   | 31467.5                        | 14240.4                                               | 127.3                                                  | 41.4                                                         | 37.2                                                         |
| Foreign                                | 1713.0                         | 1625.0                                    | 1645.6                         | 1029.2                                                | 105.3                                                  | 46.8                                                         | 60.2                                                         |
| <b>Subsidies and Current Transfers</b> | 64205.5                        | 56658.4                                   | 52822.1                        | 22420.6                                               | 132.9                                                  | 26.0                                                         | 29.8                                                         |
| Subsidies                              | 15772.2                        | 12885.3                                   | 11884.7                        | 2591.6                                                | 137.6                                                  | 20.7                                                         | 14.6                                                         |
| Grants in Aid                          | 36759.2                        | 32541.9                                   | 30247.4                        | 13284.0                                               | 124.7                                                  | 27.4                                                         | 32.7                                                         |
| Contributions to Intl Organization     | 78.7                           | 76.3                                      | 56.9                           | 13.7                                                  | 86.0                                                   | 24.7                                                         | 20.9                                                         |
| Write-off of loans & advances          | 4.0                            | 4.0                                       | 0.3                            | 0.0                                                   | 100.0                                                  | 3.0                                                          | 0.8                                                          |
| Pensions and Gratuities'               | 11584.4                        | 11143.9                                   | 10632.2                        | 6529.6                                                | 151.8                                                  | 28.9                                                         | 38.6                                                         |

| Description                                                     | Budget<br>FY16<br>(Crore Taka) | Revised<br>Budget<br>FY16<br>(Crore Taka) | Actual<br>FY16<br>(Crore Taka) | Actual<br>FY17<br>(Up to<br>December)<br>(Crore Taka) | Budget<br>FY17<br>as % of<br>Revised<br>Budget<br>FY16 | Actual FY16<br>(Up to<br>December)<br>as % of<br>Budget FY16 | Actual FY17<br>(Up to<br>December)<br>as % of<br>Budget FY17 |
|-----------------------------------------------------------------|--------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| Others                                                          | 7.0                            | 7.0                                       | 0.5                            | 1.7                                                   | 100.0                                                  | 0.8                                                          | 24.9                                                         |
| <b>Block Allocation</b>                                         | 2269.6                         | 279.2                                     | 232.9                          | 56.6                                                  | 818.8                                                  | 4.7                                                          | 2.5                                                          |
| Unexpected                                                      | 2000.0                         | 28.8                                      | 60.0                           | 15.6                                                  | 6949.2                                                 | 2.6                                                          | 0.8                                                          |
| Others                                                          | 269.6                          | 250.4                                     | 172.9                          | 41.0                                                  | 114.3                                                  | 20.6                                                         | 14.3                                                         |
| <b>Non-Development Revenue<br/>Expenditure (A)</b>              | 164570.7                       | 150379.5                                  | 144430.6                       | 65718.2                                               | 125.7                                                  | 31.5                                                         | 34.8                                                         |
| <b>Acquisition of Assets and Works (B)</b>                      | 8038.7                         | 8623.5                                    | 8788.3                         | 3324.1                                                | 114.0                                                  | 43.7                                                         | 33.8                                                         |
| Acquisition of Assets                                           | 6683.2                         | 6381.4                                    | 5865.2                         | 2878.0                                                | 112.7                                                  | 45.2                                                         | 40.0                                                         |
| Acquisition of Land Assets                                      | 158.0                          | 295.3                                     | 636.4                          | 129.7                                                 | 215.6                                                  | 35.7                                                         | 20.4                                                         |
| Construction and Works                                          | 1197.5                         | 1946.8                                    | 2286.7                         | 316.3                                                 | 102.9                                                  | 36.6                                                         | 15.8                                                         |
| <b>Investments in Shares and Equities (C)</b>                   | 11949.7                        | 3247.6                                    | 2135.5                         | 115.3                                                 | 521.8                                                  | 10.1                                                         | 0.7                                                          |
| Share Capital                                                   | 5024.7                         | 1022.6                                    | 134.8                          | 115.3                                                 | 1283.1                                                 | 0.2                                                          | 0.9                                                          |
| Equity Investment                                               | 1900.0                         | 400.0                                     | 200.0                          | 0.0                                                   | 450.0                                                  | 0.0                                                          | 0.0                                                          |
| Investment for Recapitalization                                 | 5000.0                         | 1800.0                                    | 1799.6                         | 0.0                                                   | 111.1                                                  | 24.0                                                         | 0.0                                                          |
| Others                                                          | 25.0                           | 25.0                                      | 1.1                            | 0.0                                                   | 100.0                                                  | 0.0                                                          | 0.0                                                          |
| <b>Transaction with IMF (D)</b>                                 | 0.0                            | 1500.0                                    | 1454.7                         | 0.0                                                   | 0.0                                                    | #DIV/0!                                                      | #DIV/0!                                                      |
| Cash in Foreign Currency                                        | 0.0                            | 1500.0                                    | 1454.7                         | 0.0                                                   | 0.0                                                    | #DIV/0!                                                      | #DIV/0!                                                      |
| <b>Programmes Financed from Non-<br/>Development Budget (E)</b> | 632.7                          | 585.2                                     | 507.8                          | 39.7                                                  | 60.3                                                   | 21.6                                                         | 11.2                                                         |
| Detail Estimates                                                | 385.9                          | 506.7                                     | 429.2                          | 36.3                                                  | 42.7                                                   | 17.4                                                         | 16.8                                                         |
| Block Allocation                                                | 246.8                          | 78.4                                      | 78.6                           | 3.4                                                   | 174.1                                                  | 28.2                                                         | 2.5                                                          |
| <b>Total - Non-Development<br/>Expenditure (A+B+C+D+E) :</b>    | 185191.8                       | 164335.8                                  | 157316.9                       | 69197.3                                               | 131.5                                                  | 30.7                                                         | 32.0                                                         |

## Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(IN CRORE TAKA)

|                             | Fiscal Year 2015-16 |                     |                        |                              |             | Fiscal Year 2016-17 |                        |                              |                                                          |                                               |
|-----------------------------|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|----------------------------------------------------------|-----------------------------------------------|
|                             | Budget FY16         | Revised Budget FY16 | Actual FY16 (December) | Actual FY16 (Up to December) | Actual FY16 | Budget FY17         | Actual FY17 (December) | Actual FY17 (up to December) | Actual FY16 (up to December) as % of Revised Budget FY16 | Actual FY17 (up to December) as % Budget FY17 |
| <b>Sub-total = GPS</b>      | 4179.6              | 4255.4              | 81.9                   | 203.6                        | 1686.7      | 5169.1              | 70.8                   | 316.6                        | 4.8                                                      | 6.1                                           |
| Parliament                  | 6.7                 | 5.2                 | 0.1                    | 0.7                          | 1.3         | 1.1                 | 0.0                    | 0.4                          | 13.1                                                     | 40.4                                          |
| PMO                         | 496.2               | 1072.2              | 26.6                   | 65.9                         | 879.6       | 909.4               | 22.3                   | 75.8                         | 6.1                                                      | 8.3                                           |
| Cabinet                     | 11.5                | 19.1                | 0.0                    | 0.0                          | 0.8         | 41.9                | 0.1                    | 0.2                          | 0.0                                                      | 0.4                                           |
| Election Com.               | 964.6               | 649.6               | 0.1                    | 0.7                          | 229.3       | 927.8               | 10.2                   | 94.1                         | 0.1                                                      | 10.1                                          |
| Establishment               | 163.7               | 74.4                | 10.2                   | 11.2                         | 71.7        | 126.8               | 0.0                    | 11.8                         | 15.0                                                     | 9.3                                           |
| Public Service Com          | 0.0                 | 0.0                 | 0.0                    | 0.0                          | 0.0         | 0.0                 | 0.0                    | 0.0                          | #DIV/0!                                                  | #DIV/0!                                       |
| Finance Division            | 425.4               | 288.4               | 4.7                    | 13.9                         | 110.9       | 634.5               | 3.3                    | 44.4                         | 4.8                                                      | 7.0                                           |
| Banking Division            | 460.6               | 475.3               | 28.8                   | 33.2                         | 106.1       | 422.5               | 12.0                   | 46.5                         | 7.0                                                      | 11.0                                          |
| IRD                         | 109.4               | 93.8                | 0.0                    | 1.6                          | 3.5         | 170.1               | 0.0                    | 0.7                          | 1.7                                                      | 0.4                                           |
| ERD                         | 62.7                | 34.5                | 2.7                    | 15.1                         | 34.3        | 33.2                | 2.6                    | 10.2                         | 43.8                                                     | 30.7                                          |
| Planning Division           | 1026.5              | 1294.6              | 0.9                    | 30.8                         | 86.2        | 1331.8              | 14.0                   | 15.6                         | 2.4                                                      | 1.2                                           |
| IMED                        | 115.5               | 101.9               | 6.2                    | 18.7                         | 88.5        | 121.6               | 2.1                    | 2.6                          | 18.3                                                     | 2.1                                           |
| Statistics Division         | 221.1               | 105.5               | 1.7                    | 11.7                         | 74.4        | 302.1               | 4.3                    | 14.2                         | 11.1                                                     | 4.7                                           |
| Foreign Affairs             | 116.0               | 41.0                | 0.0                    | 0.2                          | 0.2         | 146.4               | 0.0                    | 0.1                          | 0.4                                                      | 0.1                                           |
| <b>Sub-total = LGRD</b>     | 18183.0             | 18286.4             | 872.4                  | 3195.2                       | 15446.0     | 20006.6             | 758.8                  | 3279.7                       | 17.5                                                     | 16.4                                          |
| LGD                         | 16650.1             | 16735.7             | 23.5                   | 2778.9                       | 13943.8     | 18548.4             | 695.3                  | 2922.3                       | 16.6                                                     | 15.8                                          |
| RD                          | 1022.5              | 1042.4              | 43.1                   | 285.5                        | 1026.2      | 913.6               | 22.9                   | 204.6                        | 27.4                                                     | 22.4                                          |
| CHT                         | 510.4               | 508.3               | 0.9                    | 130.7                        | 476.1       | 544.7               | 40.7                   | 152.8                        | 25.7                                                     | 28.1                                          |
| <b>Sub-total = Defense</b>  | 415.6               | 426.6               | 0.9                    | 1.3                          | 281.8       | 405.8               | 0.6                    | 12.8                         | 0.3                                                      | 3.2                                           |
| Defense Service             | 415.6               | 426.6               | 0.9                    | 1.3                          | 281.8       | 405.8               | 0.6                    | 12.8                         | 0.3                                                      | 3.2                                           |
| Def.-Others                 | 0.0                 | 0.0                 | 0.0                    | 0.0                          | 0.0         | 0.0                 | 0.0                    | 0.0                          | #DIV/0!                                                  | #DIV/0!                                       |
| <b>Sub-total=POS</b>        | 1532.2              | 1452.0              | 90.7                   | 244.8                        | 1296.9      | 1989.0              | 106.4                  | 322.9                        | 16.9                                                     | 16.2                                          |
| Law & Justice               | 329.0               | 336.1               | 5.0                    | 25.3                         | 187.6       | 474.5               | 26.0                   | 65.7                         | 7.5                                                      | 13.8                                          |
| Legislative & Parliament    | 6.5                 | 3.2                 | 0.0                    | 0.0                          | 0.1         | 2.7                 | 0.0                    | 0.0                          | 0.8                                                      | 0.0                                           |
| Supreme Court               | 1.0                 | 0.0                 | 0.0                    | 0.0                          | 0.0         | 0.0                 | 0.0                    | 0.0                          | #DIV/0!                                                  | #DIV/0!                                       |
| Judicial Service Commission | 0.0                 | 0.0                 | 0.0                    | 0.0                          | 0.0         | 0.0                 | 0.0                    | 0.0                          | #DIV/0!                                                  | #DIV/0!                                       |
| Ministry of Home Affairs.   | 1188.7              | 1112.5              | 85.7                   | 219.4                        | 1109.1      | 1499.8              | 80.4                   | 257.3                        | 19.7                                                     | 17.2                                          |

|                                | Fiscal Year 2015-16 |                           |                           |                                       |                | Fiscal Year 2016-17 |                              |                                       |                                                                            |                                                                 |
|--------------------------------|---------------------|---------------------------|---------------------------|---------------------------------------|----------------|---------------------|------------------------------|---------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------|
|                                | Budget<br>FY16      | Revised<br>Budget<br>FY16 | Actual FY16<br>(December) | Actual<br>FY16<br>(Up to<br>December) | Actual<br>FY16 | Budget<br>FY17      | Actual<br>FY17<br>(December) | Actual<br>FY17<br>(up to<br>December) | Actual<br>FY16<br>(up to<br>December) as<br>% of Revised<br>Budget<br>FY16 | Actual<br>FY17<br>(up to<br>December)<br>as %<br>Budget<br>FY17 |
| Anti-Corruption<br>Commission  | 7.1                 | 0.1                       | 0.0                       | 0.0                                   | 0.0            | 12.0                | 0.0                          | 0.0                                   | 0.0                                                                        | 0.0                                                             |
| <b>Sub-total = Education</b>   | 12112.6             | 11258.2                   | 536.6                     | 1890.3                                | 10472.1        | 17179.8             | 978.6                        | 3219.5                                | 16.8                                                                       | 18.7                                                            |
| PMED                           | 5541.7              | 5247.4                    | 249.1                     | 831.1                                 | 4909.2         | 7709.8              | 325.1                        | 1236.7                                | 15.8                                                                       | 16.0                                                            |
| Education                      | 4197.3              | 4257.2                    | 215.5                     | 679.0                                 | 3907.6         | 6166.7              | 171.3                        | 843.8                                 | 15.9                                                                       | 13.7                                                            |
| Sc. & Tech.                    | 1300.7              | 799.6                     | 47.0                      | 217.9                                 | 789.5          | 1697.3              | 453.1                        | 1076.6                                | 27.2                                                                       | 63.4                                                            |
| ICT                            | 1072.8              | 954.0                     | 25.1                      | 162.3                                 | 865.8          | 1606.0              | 29.1                         | 62.4                                  | 17.0                                                                       | 3.9                                                             |
| <b>Sub-total = Health</b>      | 5331.2              | 5121.2                    | 238.4                     | 987.5                                 | 3599.1         | 6234.5              | 989.5                        | 1560.8                                | 19.3                                                                       | 25.0                                                            |
| HFW                            | 5331.2              | 5121.2                    | 238.4                     | 987.5                                 | 3599.1         | 6234.5              | 989.5                        | 1560.8                                | 19.3                                                                       | 25.0                                                            |
| <b>Sub-total = SSW</b>         | 3749.0              | 3560.6                    | 51.5                      | 161.0                                 | 3105.1         | 3839.8              | 65.9                         | 428.6                                 | 4.5                                                                        | 11.2                                                            |
| SW                             | 200.1               | 176.9                     | 8.1                       | 21.3                                  | 141.0          | 167.6               | 6.9                          | 19.8                                  | 12.0                                                                       | 11.8                                                            |
| Women's Affairs'               | 150.2               | 136.2                     | 9.7                       | 27.8                                  | 128.6          | 168.2               | 5.8                          | 33.5                                  | 20.4                                                                       | 19.9                                                            |
| Lib. Affairs                   | 443.1               | 301.0                     | 15.8                      | 51.4                                  | 227.2          | 466.3               | 9.8                          | 28.1                                  | 17.1                                                                       | 6.0                                                             |
| Food                           | 624.9               | 312.0                     | 5.5                       | 12.2                                  | 270.0          | 439.9               | 1.7                          | 6.8                                   | 3.9                                                                        | 1.5                                                             |
| Disaster & Relief              | 2330.7              | 2634.6                    | 12.3                      | 48.3                                  | 2338.4         | 2597.7              | 41.7                         | 340.5                                 | 1.8                                                                        | 13.1                                                            |
| <b>Sub-total = HCS</b>         | 1885.5              | 2664.3                    | 108.8                     | 205.7                                 | 2570.8         | 1844.6              | 1617.6                       | 1784.5                                | 7.7                                                                        | 96.7                                                            |
| Housing                        | 1885.5              | 2664.3                    | 108.8                     | 205.7                                 | 2570.8         | 1844.6              | 1617.6                       | 1784.5                                | 7.7                                                                        | 96.7                                                            |
| <b>Sub-total = RCRA</b>        | 833.4               | 770.2                     | 33.2                      | 225.7                                 | 777.3          | 961.3               | 104.1                        | 297.4                                 | 29.3                                                                       | 30.9                                                            |
| Information                    | 125.5               | 118.0                     | 6.3                       | 18.0                                  | 116.5          | 173.3               | 6.9                          | 25.7                                  | 15.3                                                                       | 14.8                                                            |
| Cultural Affairs               | 126.8               | 100.8                     | 18.3                      | 45.3                                  | 104.3          | 180.0               | 1.6                          | 25.5                                  | 44.9                                                                       | 14.2                                                            |
| Religious Affairs.             | 251.9               | 298.8                     | 0.0                       | 111.2                                 | 298.7          | 320.5               | 66.7                         | 155.9                                 | 37.2                                                                       | 48.6                                                            |
| Youth                          | 329.2               | 252.6                     | 8.5                       | 51.2                                  | 257.9          | 287.5               | 28.9                         | 90.3                                  | 20.3                                                                       | 31.4                                                            |
| <b>Sub-total = FE</b>          | 18479.1             | 16544.4                   | 840.2                     | 3536.1                                | 16310.9        | 14951.1             | 416.3                        | 3942.4                                | 21.4                                                                       | 26.4                                                            |
| Energy                         | 1994.0              | 1068.2                    | 149.4                     | 454.2                                 | 1053.7         | 1911.0              | 44.5                         | 211.6                                 | 42.5                                                                       | 11.1                                                            |
| Power                          | 16485.2             | 15476.2                   | 690.8                     | 3081.8                                | 15257.2        | 13040.1             | 371.8                        | 3730.7                                | 19.9                                                                       | 28.6                                                            |
| <b>Sub-total = Agriculture</b> | 6356.7              | 5955.3                    | 190.7                     | 1213.5                                | 5621.2         | 7237.7              | 238.5                        | 1523.7                                | 20.4                                                                       | 21.1                                                            |
| Agriculture                    | 1823.9              | 1811.4                    | 67.1                      | 482.0                                 | 1726.3         | 1840.5              | 134.5                        | 598.5                                 | 26.6                                                                       | 32.5                                                            |
| Fisheries                      | 796.8               | 701.1                     | 40.7                      | 159.0                                 | 682.4          | 810.3               | 33.3                         | 161.0                                 | 22.7                                                                       | 19.9                                                            |
| Environment                    | 475.6               | 421.5                     | 15.1                      | 28.3                                  | 400.9          | 414.5               | 3.3                          | 11.5                                  | 6.7                                                                        | 2.8                                                             |
| Land                           | 198.5               | 160.0                     | 6.7                       | 13.8                                  | 104.7          | 413.3               | 16.5                         | 33.6                                  | 8.7                                                                        | 8.1                                                             |

|                                                 | Fiscal Year 2015-16 |                           |                           |                                       |                | Fiscal Year 2016-17 |                              |                                       |                                                                            |                                                                 |
|-------------------------------------------------|---------------------|---------------------------|---------------------------|---------------------------------------|----------------|---------------------|------------------------------|---------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------|
|                                                 | Budget<br>FY16      | Revised<br>Budget<br>FY16 | Actual FY16<br>(December) | Actual<br>FY16<br>(Up to<br>December) | Actual<br>FY16 | Budget<br>FY17      | Actual<br>FY17<br>(December) | Actual<br>FY17<br>(up to<br>December) | Actual<br>FY16<br>(up to<br>December) as<br>% of Revised<br>Budget<br>FY16 | Actual<br>FY17<br>(up to<br>December)<br>as %<br>Budget<br>FY17 |
| Water                                           | 3062.0              | 2861.3                    | 61.0                      | 530.4                                 | 2706.9         | 3759.2              | 50.9                         | 719.2                                 | 18.5                                                                       | 19.1                                                            |
| <b>Sub-total = IES</b>                          | 2098.7              | 1887.9                    | 185.7                     | 465.0                                 | 1156.9         | 2620.2              | 32.7                         | 218.0                                 | 24.6                                                                       | 8.3                                                             |
| Industries                                      | 1232.6              | 1053.4                    | 15.4                      | 262.5                                 | 510.3          | 1471.6              | 16.3                         | 163.8                                 | 24.9                                                                       | 11.1                                                            |
| Textiles                                        | 180.0               | 157.7                     | 13.1                      | 26.0                                  | 153.1          | 280.0               | 10.1                         | 38.5                                  | 16.5                                                                       | 13.8                                                            |
| Commerce                                        | 220.4               | 255.5                     | 138.0                     | 138.3                                 | 234.9          | 379.3               | 0.0                          | 0.0                                   | 54.1                                                                       | 0.0                                                             |
| Labour                                          | 213.8               | 185.9                     | 3.4                       | 6.1                                   | 50.5           | 202.7               | 1.4                          | 5.2                                   | 3.3                                                                        | 2.6                                                             |
| Expatriates' Welfare and<br>Overseas Employment | 252.0               | 235.4                     | 15.8                      | 32.1                                  | 208.0          | 286.6               | 5.0                          | 10.4                                  | 13.7                                                                       | 3.6                                                             |
| <b>Sub-total = TC</b>                           | 23430.2             | 20453.3                   | 1396.4                    | 5236.5                                | 18436.3        | 30087.1             | 435.9                        | 5522.5                                | 25.6                                                                       | 18.4                                                            |
| Roads                                           | 5675.1              | 6349.0                    | 414.8                     | 944.8                                 | 6507.2         | 8161.3              | 278.2                        | 1045.9                                | 14.9                                                                       | 12.8                                                            |
| Railways                                        | 5650.0              | 4629.6                    | 199.9                     | 719.1                                 | 3950.3         | 9115.0              | 56.1                         | 1381.2                                | 15.5                                                                       | 15.2                                                            |
| Bridges Division                                | 1084.2              | 1606.7                    | 104.3                     | 430.0                                 | 1115.4         | 1530.5              | 15.8                         | 331.1                                 | 26.8                                                                       | 21.6                                                            |
| Shipping                                        | 328.7               | 245.3                     | 2.5                       | 52.5                                  | 234.6          | 488.6               | 0.0                          | 15.5                                  | 21.4                                                                       | 3.2                                                             |
| Civil Aviation                                  | 1771.3              | 1369.7                    | 307.3                     | 558.5                                 | 1363.2         | 1534.1              | 85.9                         | 827.9                                 | 40.8                                                                       | 54.0                                                            |
| Post and Tele.                                  | 8921.0              | 6253.0                    | 367.8                     | 2531.5                                | 5265.7         | 9257.5              | 0.0                          | 1921.0                                | 40.5                                                                       | 20.8                                                            |
| <b>Total</b>                                    | 98586.8             | 92635.6                   | 4627.4                    | 17566.0                               | 80761.1        | 112526.5            | 5815.9                       | 22429.5                               | 19.0                                                                       | 19.9                                                            |

## Appendix 5: Revenue Collection (In crore Taka)

|                          |                | Fiscal Year 2015-16 |                           |                           |                                       |                | Fiscal Year 2016-17 |                           |                                       |
|--------------------------|----------------|---------------------|---------------------------|---------------------------|---------------------------------------|----------------|---------------------|---------------------------|---------------------------------------|
|                          | Actual<br>FY14 | Budget<br>FY16      | Revised<br>Budget<br>FY16 | Actual FY16<br>(December) | Actual<br>FY16<br>(Up to<br>December) | Actual<br>FY16 | Budget<br>FY17      | Actual FY17<br>(December) | Actual<br>FY17<br>(up to<br>December) |
| <b>Tax Revenue (a+b)</b> | 251894         | 182244              | 155400                    | 14114                     | 67659                                 | 151886         | 210402              | 15651                     | 78741                                 |
| <b>a. NBR</b>            | 247073         | 176370              | 150000                    | 13628                     | 64908                                 | 146242         | 203152              | 15186                     | 76009                                 |
| a.1 Income               | 40723          | 64971               | 51796                     | 5153                      | 18966                                 | 45079          | 71940               | 5201                      | 22108                                 |
| a.2 VAT                  | 45377          | 64263               | 53913                     | 4572                      | 24716                                 | 54576          | 72765               | 5439                      | 29089                                 |
| a.3 Import               | 14897          | 18790               | 17153                     | 1577                      | 8174                                  | 17826          | 22495               | 1917                      | 9524                                  |
| a.4 Excise               | 999            | 1240                | 1034                      | 55                        | 258                                   | 1560           | 4449                | 46                        | 295                                   |
| a.5 Sup                  | 21080          | 25876               | 25064                     | 2163                      | 12303                                 | 26133          | 30076               | 2508                      | 14487                                 |
| a.6 Other Taxes          | 123997         | 1231                | 1040                      | 108                       | 490                                   | 1067           | 1428                | 75                        | 506                                   |
| <b>b. Non-NBR</b>        | 4821           | 5874                | 5400                      | 487                       | 2751                                  | 5645           | 7250                | 465                       | 2732                                  |
| b.1 NL                   | 70             | 99                  | 99                        | 5                         | 32                                    | 67             | 151                 | 6                         | 32                                    |

|                                               |                | Fiscal Year 2015-16 |                           |                           |                                       |                | Fiscal Year 2016-17 |                           |                                       |
|-----------------------------------------------|----------------|---------------------|---------------------------|---------------------------|---------------------------------------|----------------|---------------------|---------------------------|---------------------------------------|
|                                               | Actual<br>FY14 | Budget<br>FY16      | Revised<br>Budget<br>FY16 | Actual FY16<br>(December) | Actual<br>FY16<br>(Up to<br>December) | Actual<br>FY16 | Budget<br>FY17      | Actual FY17<br>(December) | Actual<br>FY17<br>(up to<br>December) |
| b.2 Vehicles                                  | 1064           | 1297                | 1351                      | 130                       | 896                                   | 1628           | 1770                | 100                       | 677                                   |
| b.3 Land                                      | 674            | 829                 | 829                       | 46                        | 298                                   | 827            | 1060                | 51                        | 361                                   |
| b.4 Stamp                                     | 3013           | 3649                | 3121                      | 305                       | 1525                                  | 3122           | 4270                | 309                       | 1661                                  |
| <b>c. Non-tax Revenue</b>                     | 17837          | 26199               | 22000                     | 1137                      | 9571                                  | 21066          | 32350               | 1007                      | 10194                                 |
| c.1 DP                                        | 3103           | 5201                | 4544                      | 140                       | 1357                                  | 3166           | 7922                | 135                       | 1121                                  |
| c.2 PO&R                                      | 1195           | 1429                | 1479                      | 126                       | 328                                   | 1151           | 1656                | 81                        | 467                                   |
| c.3 T&T                                       | 0              | 0                   | 0                         | 0                         | 0                                     | 0              | 0                   | 0                         | 0                                     |
| c.4 IFT                                       | 13540          | 19569               | 15977                     | 871                       | 7886                                  | 16749          | 22772               | 790                       | 8606                                  |
| <b>Total Revenue (a+b+c)</b>                  | 269731         | 208443              | 177400                    | 15251                     | 77230                                 | 172952         | 242752              | 16657                     | 88935                                 |
| d. Tax-GDP Ratio<br>(base 2005-06)            | 16.64          | 10.62               | 8.98                      | 0.81                      | 3.90                                  | 8.77           | 10.73               | 0.80                      | 4.02                                  |
| <b>e. Revenue-GDP ratio</b><br>(base 2005-06) | 17.82          | 12.14               | 10.26                     | 0.88                      | 4.46                                  | 9.98           | 12.38               | 0.85                      | 4.54                                  |

### Appendix 6: Revenue Receipts (Growth Scenario)

|                              | (Revised Budget FY16/Budget FY16)*100 | (Budget FY17/Actual FY16)*100 | (Budget FY17/Revised Budget FY16)*100 | Share in Total Revenue Actual FY16 | (December 2015/December 2014)*100 | (Actual FY17 up to December/Actual FY16 up to December)*100 | (Actual FY17 up to December/Budget FY17)*100 |
|------------------------------|---------------------------------------|-------------------------------|---------------------------------------|------------------------------------|-----------------------------------|-------------------------------------------------------------|----------------------------------------------|
| <b>Tax Revenue (a+b)</b>     | 85.3                                  | 138.5                         | 135.4                                 | 87.8                               | 110.9                             | 116.4                                                       | 37.4                                         |
| <b>a. NBR</b>                | 85.0                                  | 138.9                         | 135.4                                 | 84.6                               | 111.4                             | 117.1                                                       | 37.4                                         |
| a.1 Income                   | 79.7                                  | 159.6                         | 138.9                                 | 26.1                               | 100.9                             | 116.6                                                       | 30.7                                         |
| a.2 VAT                      | 83.9                                  | 133.3                         | 135.0                                 | 31.6                               | 119.0                             | 117.7                                                       | 40.0                                         |
| a.3 Import                   | 91.3                                  | 126.2                         | 131.1                                 | 10.3                               | 121.6                             | 116.5                                                       | 42.3                                         |
| a.4 Excise                   | 83.4                                  | 285.2                         | 430.4                                 | 0.9                                | 84.8                              | 114.2                                                       | 6.6                                          |
| a.5 Sup                      | 96.9                                  | 115.1                         | 120.0                                 | 15.1                               | 115.9                             | 117.8                                                       | 48.2                                         |
| a.6 Other Taxes              | 84.5                                  | 133.8                         | 137.3                                 | 0.6                                | 69.3                              | 103.2                                                       | 35.4                                         |
| <b>b. Non-NBR</b>            | 91.9                                  | 128.4                         | 134.3                                 | 3.3                                | 95.5                              | 99.3                                                        | 37.7                                         |
| b.1 NL                       | 100.0                                 | 224.8                         | 152.4                                 | 0.0                                | 106.8                             | 100.2                                                       | 21.5                                         |
| b.2 Vehicles                 | 104.1                                 | 108.7                         | 131.0                                 | 0.9                                | 76.7                              | 75.6                                                        | 38.3                                         |
| b.3 Land                     | 100.0                                 | 128.1                         | 127.9                                 | 0.5                                | 108.9                             | 121.3                                                       | 34.1                                         |
| b.4 Stamp                    | 85.5                                  | 136.7                         | 136.8                                 | 1.8                                | 101.2                             | 109.0                                                       | 38.9                                         |
| <b>c. Non-tax Revenue</b>    | 84.0                                  | 153.6                         | 147.0                                 | 12.2                               | 88.6                              | 106.5                                                       | 31.5                                         |
| c.1 DP                       | 87.4                                  | 250.3                         | 174.3                                 | 1.8                                | 96.8                              | 82.6                                                        | 14.1                                         |
| c.2 PO&R                     | 103.5                                 | 143.8                         | 112.0                                 | 0.7                                | 64.7                              | 142.5                                                       | 28.2                                         |
| c.3 T&T                      | 0.0                                   | 0.0                           | 0.0                                   | 0.0                                | 0.0                               | 102.8                                                       | 0.0                                          |
| c.4 IFT                      | 81.6                                  | 136.0                         | 142.5                                 | 9.7                                | 90.7                              | 109.1                                                       | 37.8                                         |
| <b>Total Revenue (a+b+c)</b> | 85.1                                  | 140.4                         | 136.8                                 | 100.0                              | 109.2                             | 115.2                                                       | 36.6                                         |

#### 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:*

[1.altafu@finance.gov.bd](mailto:1.altafu@finance.gov.bd)

