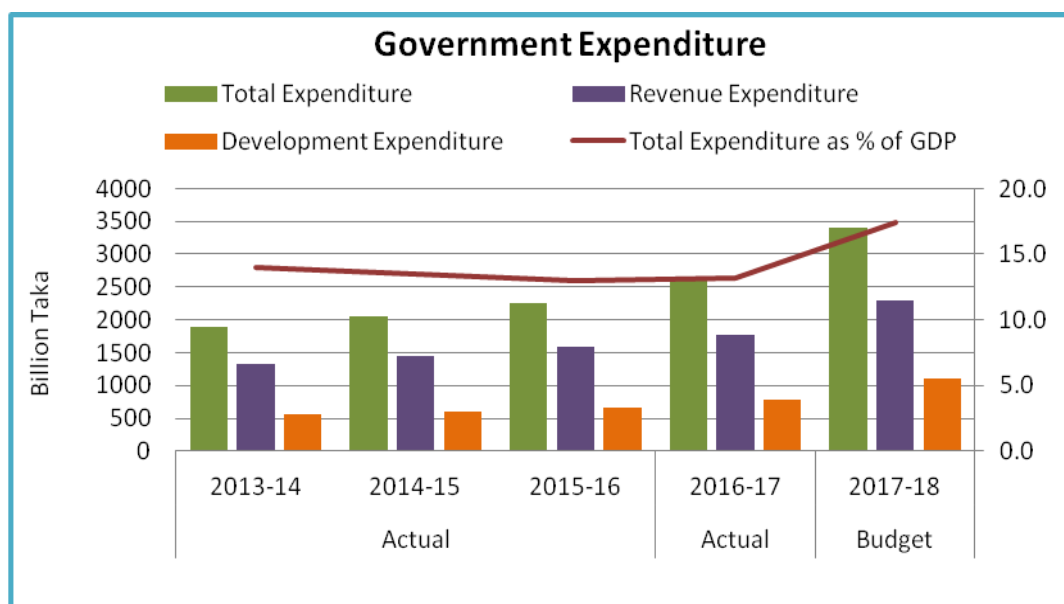




# Monthly Report on Fiscal Position

October 2017  
Fiscal Year 2017-18



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

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

Abdul Mannan, Assistant Chief  
Finance Division, Ministry of Finance

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

# CONTENTS

<i>Monthly Report on Fiscal Position .....</i>	<i>1</i>
<i>1.0 Non-Development Expenditure .....</i>	<i>1</i>
<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 Sectors' 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>
<i>2.0 Development Expenditure .....</i>	<i>4</i>
2.1 Allocation & Utilization Pattern of Development Expenditure.....	4
2.2 Broad Sector wise Utilization Pattern .....	5
2.3 Ministry wise Utilization Pattern .....	5
<i>3.0 Revenue Collection .....</i>	<i>6</i>
3.1 Total Revenue .....	6
3.2 NBR Tax Revenue.....	11
<i>4.0 Budget Deficit .....</i>	<i>12</i>
<i>5.0 Financing .....</i>	<i>13</i>

### List of Figures

Figure 1: Sector Share in Resource Utilization in FY18.....	2
Figure 2: Non-Development Expenditure .....	3
Figure 3: Actual Expenditure According to Economic classification FY18(up to October 2017) .....	4
Figure 4: Share of Different Categories in Total Actual Expenditure FY18 (Up to October 2017).....	4
Figure 5: Broad Sector Wise Share in Development Expenditure .....	5
Figure 6: Sources of Revenue Collection .....	11
Figure 7 Share Among NBR Taxes.....	11
Figure 8 Sources Of Financing Deficit .....	13

### List of Tables

Table1: Non-Development Expenditure Pattern By Sector.....	1
Table 2: Broad Sectorwise Allocation.....	2
Table 3: Allocation & Utilization Pattern Of Development Expenditure .....	5
Table 4: Revenue Collection Position .....	6
Table 6: Budget Deficit.....	12

### List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern Of Non-Development Expenditure.....	14
Appendix 2: Ministry Wise Non-Development Expenditure.....	14
Appendix 3: Non-Development Expenditure by Economic Classification .....	17
Appendix 4: Development expenditure: Ministry-wise expenditure pattern .....	19
Appendix 5 Revenue Collection.....	21
Appendix 6 Revenue Receipts (Growth Scenario).....	22

# 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 table 1.

**Table 1: Non-Development Expenditure Pattern By Sector<sup>2</sup>**

(IN CRORE TAKA)

Sectors	Fiscal Year 2016-17					Fiscal Year 2017-18					
	Budget FY17	Revised Budget FY17	Actual Expenditure FY17	Sector's Share in Actual Expenditure (%) FY17	Actual FY17 as % of Revised Budget	Budget FY18	Budget FY18 as % of Budget FY17	Budget as % of Revised Budget FY17	Budget as % of Actual FY17	Actual FY18 (up to October)	Actual (up to October) as % of Budget FY18
GPS	42,105	29,348	12,003	6.8	40.9	49,711	118.1	169.4	414.1	5,680	11.4
LGRD	3,532	3,614	3,551	2.0	98.3	3,911	110.7	108.2	110.1	680	17.4
Defense	21,724	22,557	24,272	13.7	107.6	25,076	115.4	111.2	103.3	7,656	30.5
POS	19,073	18,633	20,099	11.4	107.9	20,286	106.4	108.9	100.9	4,435	21.9
Edu	35,734	32,825	36,349	20.6	110.7	35,322	98.8	107.6	97.2	10,636	30.1
Health	11,252	9,911	11,509	6.5	116.1	11,140	99.0	112.4	96.8	2,595	23.3
SSW	16,041	16,950	15,089	8.5	89.0	19,831	123.6	117.0	131.4	2,432	12.3
Housing	1,273	1,175	1,439	0.8	122.4	1,164	91.4	99.0	80.9	179	15.4
RCRA	1,743	1,815	1,889	1.1	104.1	2,121	121.7	116.8	112.3	428	20.2
F&E	85	73	77	0.0	106.3	162	191.2	222.8	209.6	24	15.1
Agri	15,469	12,846	11,295	6.4	87.9	15,496	100.2	120.6	137.2	2,171	14.0
IES	937	1,179	1,241	0.7	105.2	999	106.6	84.7	80.5	287	28.8
Trans	7,179	7,017	5,798	3.3	82.6	7,586	105.7	108.1	130.8	984	13.0
Interest payment	39,951	35,358	32,114	18.2	90.8	41,457	103.8	117.3	129.1	12,160	29.3
<b>Total</b>	<b>216,097</b>	<b>193,301</b>	<b>176,725</b>	<b>100</b>	<b>91.4</b>	<b>234,262</b>	<b>108.4</b>	<b>121.2</b>	<b>132.6</b>	<b>50,346</b>	<b>21.5</b>

Some of the noteworthy features are:

- For FY18, budget allocation was raised by 21.2 percent over the FY17 revised estimates and 8.4 percent over the original budget;
- Up to October 2017, apart from interest payment spending in Defence, Education, Industries and Economic Services (IES), Health, Public Order and Safety (POS) were on the higher side. Lower utilization rate in some sectors like General Public Services (GPS), Social Security and Welfare (SSW), Transportation, Agriculture, Fuel and Energy (F&E), Housing, and Local government & Rural Development (LGRD) contributed to a less-than-average performance in total non-development spending;
- As a whole, non-development spending up to October 2017 amounts to 21.5 percent of the total 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 Sector-wise Allocation

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

**Table 2: Broad Sectorwise Allocation**

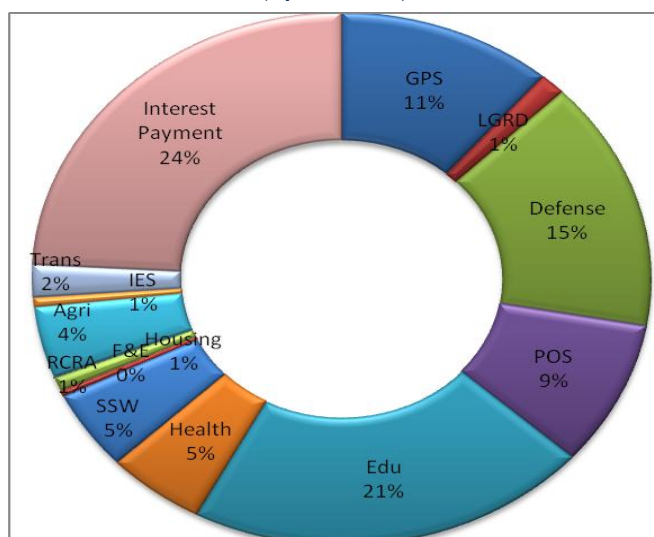
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY17	31.9	38.4	3.3	6.4	18.2	1.8
Sector Share in Budget FY18	40.6	30.5	3.3	6.6	17.7	1.3
Sector share in Actual expenditure FY18 (Up to October)	35.3	32.8	2.0	4.3	24.2	1.4

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

- Broadly in the budget for FY18, share of physical infrastructure remains the same, shares of administration and agriculture sectors have been increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure of FY17;
- Till October 2017, among all categories expenditure on administration sector was the highest.

### 1.1.3 Sectors' Share in Resource Utilization

**Figure 1: Sector Share in Resource Utilization in FY18 (Up to October)**



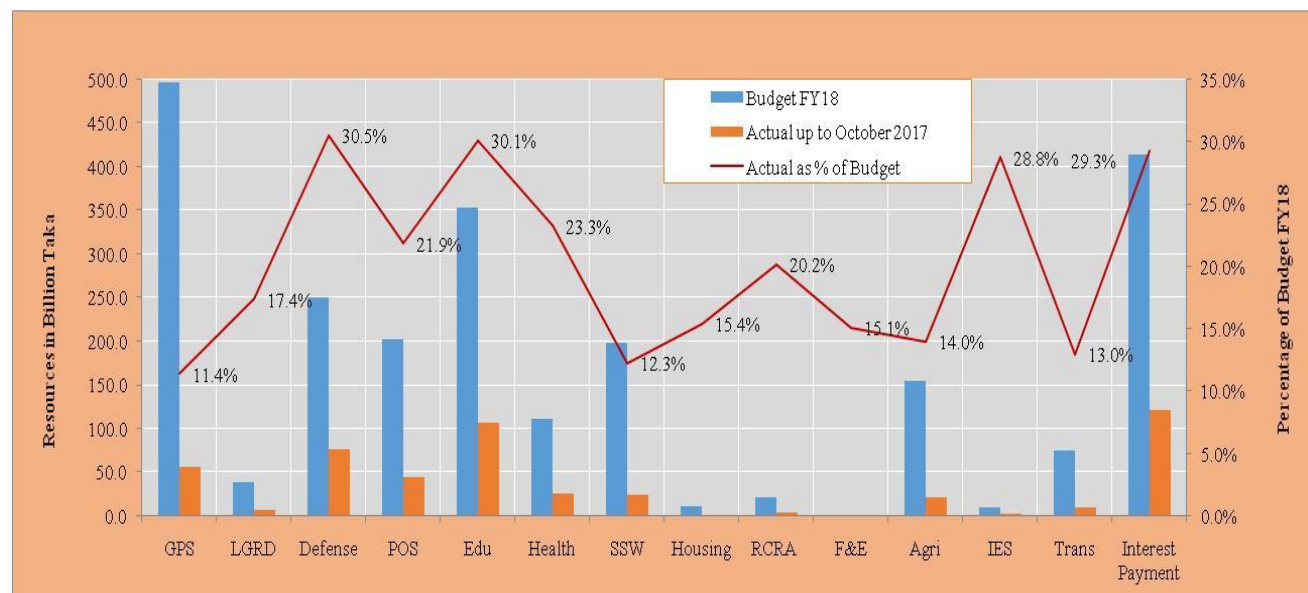
Total non-development spending up to October, 2017 in the current fiscal year (FY18) is 21.5 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to interest payment (24 percent) followed by education (21 percent) and defense (15 percent).

### 1.1.4 Sector-wise Utilization

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

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



This figure exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, defence (30.5%), education (30.1%), industries and economic services (28.8%), health (23.3%), public order and safety (21.9%), recreation, cultures and religious affairs (20.2%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix1**.

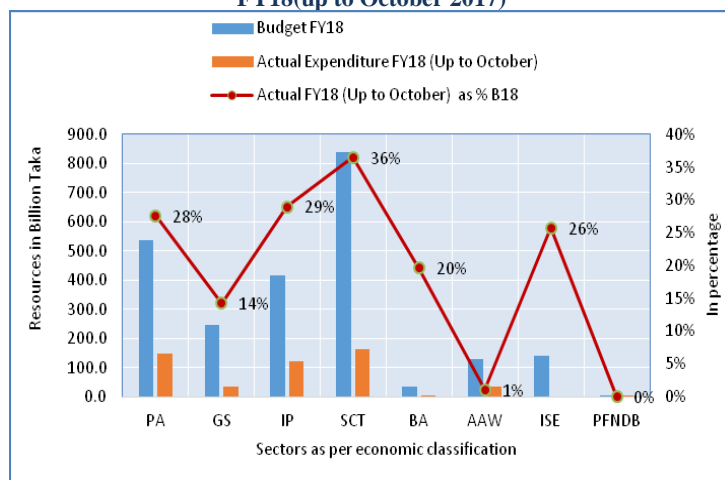
### 1.1.5 Ministry-wise Utilization

For current 2017-18 fiscal year, actual spending (non-development) up to October 2017 is 21.5 percent of the budget estimate, which was 22.6 percent of the revised budget in the same period of the previous fiscal year. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

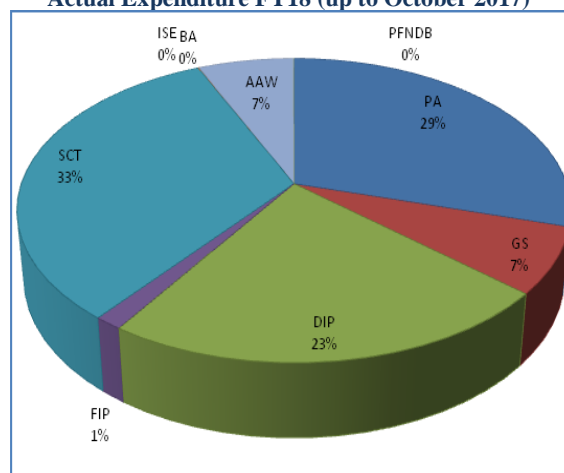
## 1.2 NON-DEVELOPMENT EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, non-development spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**) [Domestic & Foreign], Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Non-Development Budget (**PFNDB**). Status of actual spending up to October 2017 as per economic classification is shown in **figure 3** and **4**. Detailed structure & pattern of Non-development expenditure under this classification is included in the Appendix (**Appendix3**).

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



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



Up to October 2017, utilization rate of total non-development expenditure is 21.5 percent. For some categories, like subsidies & current transfer (36%), interest payments (29%), pay and allowances (28%), and investment in share and equities (26%) spending rate is higher than overall utilization rate.

## 2.0 DEVELOPMENT EXPENDITURE

### 2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/divisions for development spending are grouped under 13 broad sectors. Allocation and utilization pattern of **development expenditure**<sup>3</sup> is shown in **Table 3**.

- Up to October 2017, actual expenditure is 9.14 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 11.10 percent of the revised budget;
- During this period, fuel & energy sector made the highest utilization of allocated resources (15.53 percent) followed by agriculture, fisheries and livestock (13.46 percent), recreation-culture- religious-affairs (10.90 percent), and transport & communication (10.11 percent);
- Some of the sectors with large allocation like education (4.96%), health (7.98%), and local government and rural development (8.96%) showed less-than-average performance.

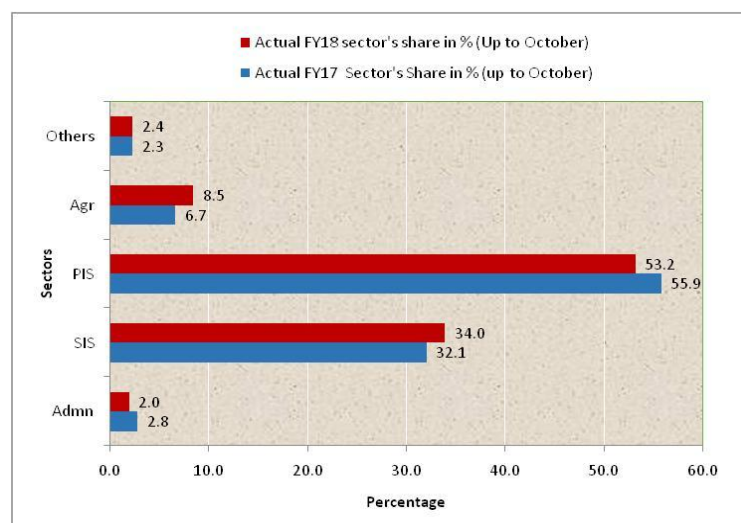
<sup>3</sup>Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the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

**Table 3: Allocation & Utilization Pattern of Development Expenditure**

Sectors	Year: 2016-17						Fiscal Year 2017-18					
	Budget FY17	Revised FY17	Actual FY17	Actual FY17 (Up to October)	Sector Share in Actual (up to October (%))	Actual FY17 as % of Revised FY17	Budget FY18	Actual FY18 (up to October)	Budget FY18 as % of Revised FY18	Budget FY18 as % of Actual FY17	Actual FY18 (Upto October) as % of Budget FY18	Actual FY18 sector's share in % (Up to October)
GPS	5,169	4,497	1,808	210	1.68	40.21	4,769	153	106.05	263.77	3.21	1.08
LGRD	20,007	21,229	14,062	1,711	13.68	66.24	23,788	2,132	112.05	169.17	8.96	15.03
Defence	406	655	52	11	0.08	7.92	680	2	103.80	1310.96	0.33	0.02
POS	1,989	2,093	1,860	129	1.03	88.89	2,564	124	122.52	137.83	4.83	0.87
Edu	17,180	17,467	15,397	1,703	13.62	88.15	30,122	1,494	172.45	195.64	4.96	10.54
Health	6,235	4,918	3,739	295	2.36	76.02	9,511	759	193.42	254.41	7.98	5.35
SSW	3,840	4,232	3,941	218	1.74	93.12	4,295	257	101.48	108.98	5.98	1.81
HCS	1,845	3,999	3,831	91	0.73	95.81	2,569	176	64.25	67.06	6.85	1.24
RCRA	961	948	895	163	1.31	94.38	1,487	162	156.86	166.19	10.90	1.14
FE	14,951	14,489	9,228	2,804	22.42	63.69	20,957	3,255	144.64	227.10	15.53	22.95
AFL	7,238	7,188	6,503	833	6.66	90.47	8,933	1,203	124.27	137.35	13.46	8.48
IES	2,620	1,667	801	155	1.24	48.03	3,082	173	184.88	384.90	5.60	1.22
TC	30,087	29,250	16,605	4,179	33.43	56.77	42,494	4,295	145.28	255.91	10.11	30.28
<b>Total</b>	<b>112,526</b>	<b>112,633</b>	<b>78,721</b>	<b>12,503</b>	<b>100.00</b>	<b>69.89</b>	<b>155,252</b>	<b>14,184</b>	<b>137.84</b>	<b>197.22</b>	<b>9.14</b>	<b>100.00</b>

## 2.2 BROAD SECTOR WISE UTILIZATION PATTERN

**Figure 5: Broad Sector-wise Share in Development Expenditure**



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till October, 2017 is presented in Figure 5.

➤ From the graph it appears that up to October 2017, the maximum share of spending went to physical infrastructure (53.2 percent) followed by social infrastructure (34.0 percent).

## 2.3 MINISTRY WISE UTILIZATION PATTERN

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



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

### 3.1 TOTAL REVENUE

Following table shows revenue collection position up to October, 2017:

**Table 4: Revenue Collection Position**

(In Crore Taka)

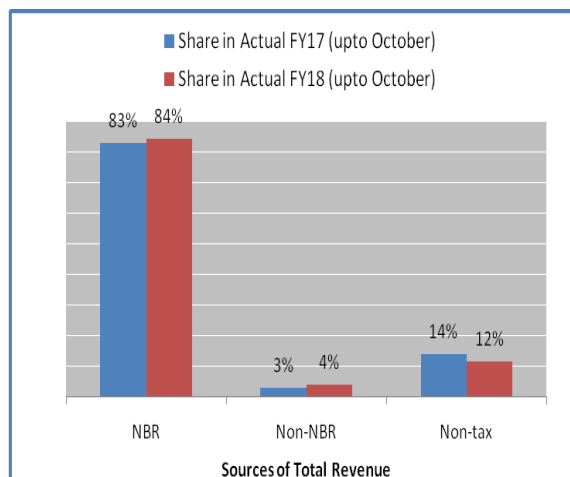
Sources of Revenue	Fiscal Year 2016-17					Fiscal Year 2017-18			
	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)	Actual (up to October) as percentage of Budget FY18
<b>Tax Revenue (a+b)</b>	210,402	192,261	177,796	13,083	49,660	256,812	15,856	60,158	23.4
a. NBR	203,152	185,000	171,498	12,601	47,864	248,190	15,292	57,369	23.1
a.1 Income	71,940	62,754	52,489	2,790	13,489	85,176	3,415	16,063	18.9
a.2 VAT	72,765	68,675	63,744	5,034	18,345	91,254	5,905	21,667	23.7
a.3 Import	22,450	21,572	20,765	1,547	5,845	30,024	1,985	7,532	25.1
a.4 Export duty	45	34	22	4	9	44	5	14	31.3
a.5 Excise	4,449	1,200	1,791	49	193	1,599	101	305	19.1
a.6 Supplementary Duty	30,076	29,520	31,515	3,095	9,647	38,402	3,749	11,393	29.7
a.7 Other Taxes	1,428	1,246	1,172	82	336	1,691	131	395	23.4
b. Non-NBR	7,250	7,261	6,297	482	1,796	8,622	565	2,790	32.4
c. Non-tax Revenue	32,350	26,239	22,956	954	8,027	31,179	1,097	7,923	25.4
<b>Total Revenue (a + b + c)</b>	242,752	218,501	200,752	14,037	57,687	287,990	16,954	68,081	23.6
d. Tax-GDP Ratio (base 2005-06)	10.65	9.73	9.00	0.66	2.51	11.55	0.71	2.71	
e. Revenue-GDP ratio (base 2005-06)	12.29	11.06	10.16	0.71	2.92	12.95	0.76	3.06	

- **Total revenue** collection in FY17 was 10.16 percent of GDP and 91.9 percent of the revised budget target.
- In FY18, total revenue is expected to be scaled up to 12.95 percent of GDP. This figure is about 31.8 percent higher than the revised budget estimate of FY17 and about 43.5 percent higher than the actual collection in the FY17.
- Up to October 2017, total revenue collection for FY18 increased by 18.0 percent compared to the corresponding period of the previous fiscal year (FY17) and achievement as to annual target is 23.6 percent.

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

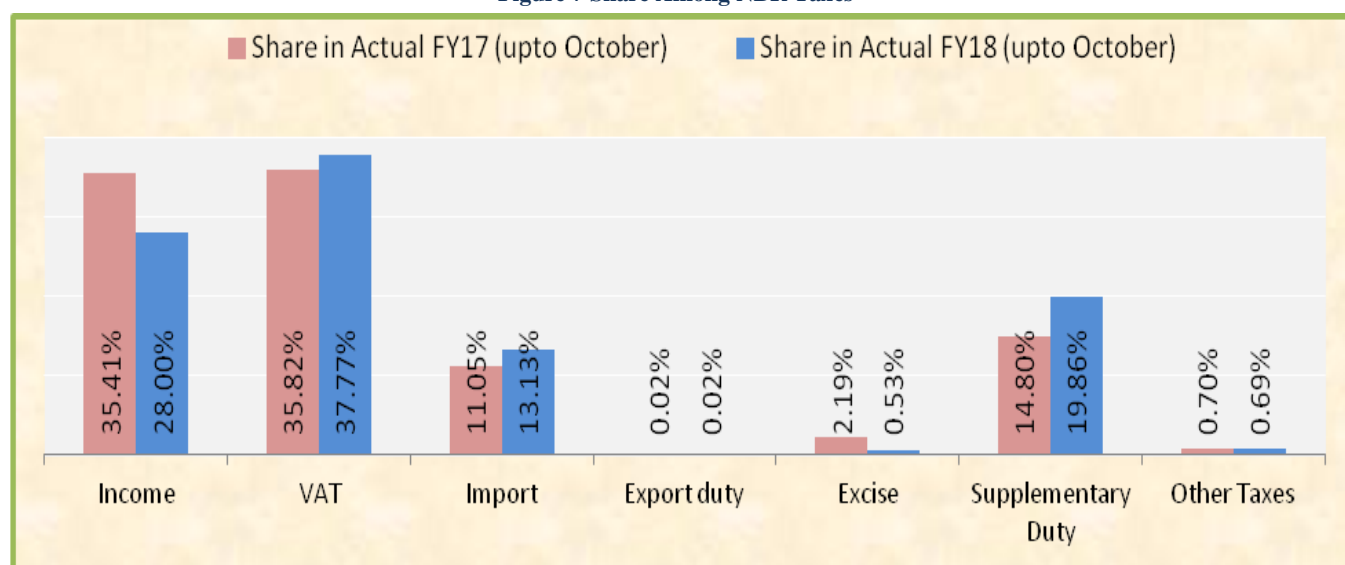
- Major share of the government revenue comes from NBR sources (84 percent up to October).
- Growth rates of NBR & Non-NBR tax are 19.9 and 55.3 percent respectively. On the other hand, non-tax revenue collection reduced by 1.3 percent compared to the corresponding period of the previous fiscal year (FY17).
- For tax and non-tax revenue, achievements as to annual target were 23.4 and 25.4 percent respectively

**Figure 6: Sources of Revenue Collection**



### 3.2 NBR TAX REVENUE

**Figure 7 Share Among NBR Taxes**



- In FY17 actual tax revenue collection was 9.0 percent of GDP
- Tax revenue collection target for FY18 is 11.6 percent of GDP. This is 33.6 percent higher than the revised budget of FY17 and 44.4 percent higher than the actual collection of the FY17
- In FY18 up to October 2017, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 37.77 percent was collected from VAT, 28.00 percent from income tax, 19.86 percent from supplementary duty, and 13.13 percent from import duty and the rest was collected from excise and export duties and other taxes.

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

The following table shows budget deficit position.

**Table 5: Budget Deficit**

(In crore taka)

Description	Year: 2016-17				Year: 2017-18			Accounts 2016-17 up to October	Accounts 2017-18 up to October
	Budget	Revised	Accounts October	Accounts 2016-17	Budget	Revised Budget	Accounts October		
<b>Revenues</b>	242,752	218,500	14,037	200,752	287,990	0.0	16,954	57,687	68,081
Tax Revenue	210,402	192,261	13,083	177,796	256,812	0.0	15,856	49,660	60,158
Non-Tax Revenue	32,350	26,239	954	22,956	31,179	0.0	1,097	8,027	7,923
Foreign Grants	5,516	4,694	13	875	5,504	0.0	4	82	9
<b>Revenue and Foreign Grants</b>	248,268	223,195	14,050	201,627	293,494	0.0	16,958	57,769	68,090
<b>Non-Development Expenditure</b>	215,744	192,931	11,858	176,516	234,013	0.0	15,346	43,763	50,331
Net Outlay for Food Account Operation	-594	561	498	1,374	361	0.0	433	2,401	2,158
Loans & Advances (Net)	8,428	7,691	-148	2,477	6,879	0.0	1,373	1,368	782
<b>Development Expenditure</b>	117,027	115,990	4,940	81,136	159,013	0.0	3,661	12,518	14,200
Development Program financed from Revenue Budget	353	370	7	208	249	0.0	5	15	15
Non-ADP Project	4,147	2,987	0	2,206	3,512	0.0	0	0	0
Annual Development Programme	110,700	110,700	4,933	77,265	153,331	0.0	3,656	12,502	14,184
Non-ADP FFW and Transfer	1,826	1,933	0	1,457	1,921	0.0	0	1	0
<b>Total Expenditure</b>	340,604	317,172	17,148	261,503	400,267	0.0	20,814	60,050	67,471
<b>Overall Balance (Including Grants)</b>	-92,337	-93,978	-3,098	-59,876	-106,773	0.0	-3,856	-2,281	619
<b>Overall Balance (Excluding Grants)</b>	-97,852	-98,672	-3,111	-60,751	-112,277	0.0	-3,860	-2,363	610
(In percent of GDP 2005-06 base)									
(Including grants)	-4.67	-4.76	-0.16	-3.03	-4.75	0.00	-0.17	-0.12	0.03
(In percent of GDP 2005-06 base)									
(Excluding grants)	-4.95	-4.99	-0.16	-3.07	-5.00	0.00	-0.17	-0.12	0.03

- In FY17, actual budget deficit (excluding grants) as percentage of GDP was 3.07 percent. Including grants it was 3.03 percent of GDP;
- Budget deficit (excluding grants) for FY18 is estimated to be 5.0 percent of GDP. Including grants the deficit is expected to be 4.75 percent of GDP;
- For FY18, actual overall balance up to October, 2017 (excluding grants) as percentage of GDP was 0.03 percent.

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

## 5.0 Financing

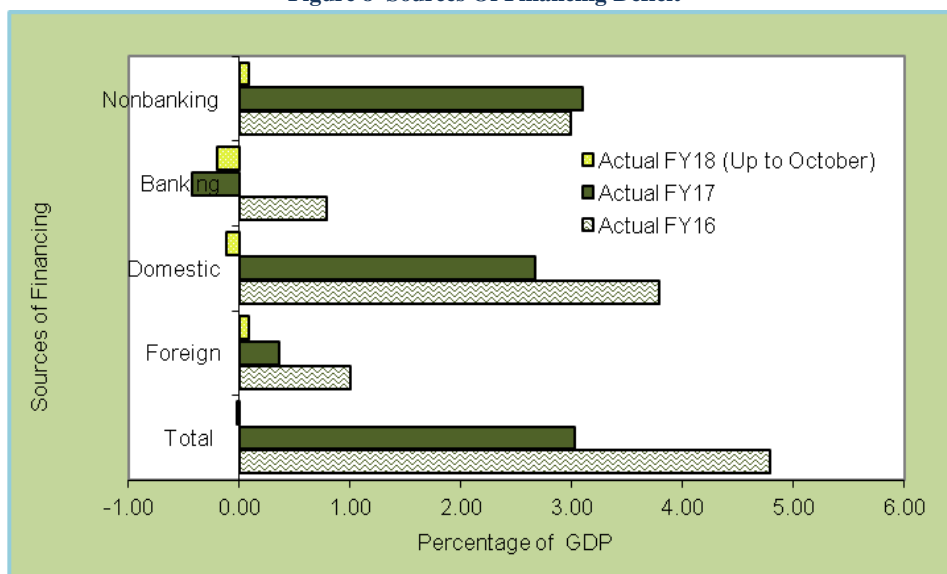
Table 6 and Figure8 below present the sources of financing the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

*(In crore taka)*

Description	Fiscal Year: 2016-17				Fiscal Year: 2017-18			Accounts	Accounts
	Budget	Revised	Accounts October	Accounts FY17	Budget	Revised Budget	Accounts October	FY17 up to October	FY18 up to October
<b>1.0 Foreign Borrowing-Net</b>	30,789	24,077	83	7,025	46,420	0	1,674	-833	1,918
<b>1.1 Foreign Borrowing</b>	38,947	31,587	741	14,228	55,313	0	2,474	1,516	4,995
<b>1.2 Amortization</b>	-8,158	-7,510	-658	-7,203	-8,893	0	-799	-2,349	-3,077
<b>2.0 Domestic Borrowing</b>	61,548	69,904	3,017	52,807	60,351	0	2,181	3,114	-2,541
<b>2.1 Borrowing from Banking System (Net)</b>	38,938	23,904	-1,892	-8,515	28,202	0	-2,771	-4,938	-4,456
<b>2.1.1 Long-Term Debt (Net)</b>	28,910	8,506	442	-177	20,887	0	-150	1,739	1,431
<b>2.1.2 Short-Term Debt (Net)</b>	10,028	15,398	-2,333	-8,337	7,315	0	-2,621	-6,677	-5,887
<b>2.2 Non-Bank Borrowing (Net)</b>	22,610	46,000	4,909	61,322	32,149	0	4,952	8,053	1,915
<b>2.2.1 National Savings Schemes (Net)</b>	19,610	45,000	4,466	51,590	30,150	0	4,593	15,432	17,334
<b>2.2.2 Others</b>	3,000	1,000	443	9,732	1,999	0	359	-7,379	-15,418
<b>Total - Financing :</b>	92,337	93,981	3,100	59,832	106,771	0	3,855	2,281	-623
GDP	1,975,800	1,975,800	1,975,800	1,975,800	2,245,900	2,245,900	2,245,900	1,975,800	2,245,900
(In percent of GDP) :	4.67	4.76	0.16	3.03	4.75	0.00	0.17	0.12	-0.03

**Figure 8 Sources Of Financing Deficit**



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

## APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2016-17					Fiscal Year 2017-18		
	Budget FY17	Revised Budget FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Actual FY17	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)
General Public Services	42,105	29,348	3,258	2,524	12,003	49,711	377	5,680
LGRD	3,532	3,614	205	655	3,551	3,911	194	680
Defence	21,724	22,557	7,467	5,156	24,272	25,076	2	7,656
Public Order and safety	19,073	18,633	1,408	5,221	20,099	20,286	1,271	4,435
Education & technology	35,734	32,825	3,162	11,117	36,349	35,322	2,986	10,636
Health	11,252	9,911	788	3,008	11,509	11,140	694	2,595
Social Security and Welfare	16,041	16,950	380	1,254	15,089	19,831	852	2,432
Housing	1,273	1,175	74	252	1,439	1,164	56	179
Recreation, Culture and Religious Affairs	1,743	1,815	120	431	1,889	2,121	114	428
Fuel and Energy	85	73	5	24	77	162	8	24
Agriculture	15,469	12,846	590	1,961	11,295	15,496	917	2,171
Industrial & Economic Services	937	1,179	98	277	1,241	999	94	287
Transport and Communication	7,179	7,017	410	1,618	5,798	7,586	257	984
Interest	39,951	35,358	3,065	10,279	32,114	41,457	0	12,160
<b>Total - Non-Development Revenue Expenditure</b>	<b>216,097</b>	<b>193,301</b>	<b>21,031</b>	<b>43,778</b>	<b>176,725</b>	<b>234,262</b>	<b>7,822</b>	<b>50,346</b>

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

(In crore taka)

Ministries/Division	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Actual FY17	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)	Actual FY18 (up to October) as % Budget FY18
<b>Sub-total = GPS</b>	13509.5	42104.6	29348.2	3257.8	2523.7	12003.3	49710.7	377.0	5679.8	11.4
Office of the President	19.7	19.8	19.0	1.2	6.5	21.2	21.5	1.9	8.1	37.5
Parliament	151.4	293.8	293.6	15.1	56.0	236.9	298.0	12.6	56.1	18.8
Prime Minister's Office	323.3	411.4	418.3	5.3	88.5	387.3	487.0	27.3	88.0	18.1
Cabinet Division	42.4	55.6	52.5	4.6	14.6	50.6	59.8	3.1	13.9	23.3
Election Commission	770.2	362.1	339.8	17.5	44.7	252.5	308.4	24.3	68.5	22.2
Ministry of Public Administration	1601.3	1893.2	1787.5	125.8	489.3	1987.4	1771.6	139.3	445.0	25.1

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Actual FY17	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)	Actual FY18 (up to October) as % Budget FY18
Public Service Commission	40.7	47.3	43.6	4.6	12.7	45.6	46.5	6.2	14.8	31.9
Finance Division	7832.3	35512.6	23033.5	2927.2	1229.3	6270.0	43181.7	0.0	4528.9	10.5
Internal Resources Division	1425.9	1878.8	1682.4	76.3	294.0	1375.3	1865.5	82.5	269.3	14.4
Financial Institutions Division	128.3	161.2	158.2	3.5	24.7	156.9	111.2	20.1	24.6	22.2
Economic Relations Division	187.8	212.1	226.2	3.0	20.9	197.6	223.9	4.4	12.0	5.4
Planning Division/2	61.4	77.9	64.8	3.6	20.6	74.5	69.8	3.9	19.5	27.9
Implementation, Monitoring and Evaluation Division	24.3	39.9	39.3	1.1	4.7	36.7	51.2	1.3	7.1	14.0
Statistics and Informatics Division	210.7	198.2	156.2	17.9	69.5	237.9	165.2	12.4	44.6	27.0
Ministry of Foreign Affairs	689.8	940.9	1033.4	50.9	147.5	672.9	1049.3	37.6	79.3	7.6
<b>Sub-total = LGRD</b>	3147.1	3531.8	3613.7	205.4	655.2	3551.2	3911.5	193.7	680.5	17.4
Local Government Division	2444.6	2773.6	2842.6	138.3	456.2	3026.9	3140.8	116.0	469.0	14.9
Rural Development and Co-operatives Division	434.1	463.4	470.5	66.0	192.6	479.8	469.8	76.6	203.2	43.3
Ministry of Chittagong Hill Tracts Affairs	268.5	294.9	300.6	1.0	6.4	44.6	300.9	1.2	8.3	2.7
<b>Sub-total = Defence</b>	20031.7	21723.9	22557.4	7467.3	5155.7	24272.4	25075.7	1.9	7655.5	30.5
Ministry of Defence - Defence Services	19646.6	21248.1	22133.5	7366.9	5030.2	23779.9	23610.8	0.0	7541.4	31.9
Ministry of Defence - Others Services	359.9	446.7	392.9	98.9	119.5	462.5	1434.5	0.0	107.7	7.5
Armed Forces Division	25.1	29.1	31.0	1.4	6.0	30.1	30.4	1.9	6.4	21.1
<b>Sub-total=POS</b>	15156.2	19072.9	18632.7	1408.4	5221.4	20098.6	20286.4	1270.9	4434.8	21.9
Law and Justice Division	869.7	1042.9	914.7	81.5	362.5	1133.5	915.9	66.5	333.4	36.4
Supreme Court	136.5	154.9	167.8	11.5	59.4	190.8	164.7	11.4	45.2	27.4
Public Security Division	14058.5	17775.8	15888.6	1305.4	4769.0	18514.4	17230.6	1067.7	3734.3	21.7
Anti Corruption Commission	73.7	78.9	76.8	7.2	22.9	84.3	81.3	5.4	21.1	26.0
Legislative and Parliamentary Affairs Division	17.8	20.5	23.2	2.8	7.6	22.2	21.8	2.7	7.6	35.1
Security Services Division	0.0	0.0	1561.6	0.0	0.0	153.4	1872.2	117.2	293.1	15.7
<b>Sub-total = Edu</b>	29432.7	35733.7	32825.0	3162.5	11117.3	36349.4	35322.0	2985.8	10635.7	30.1
Ministry of Primary and Mass Education	11314.6	14451.9	11534.7	1067.6	4037.0	14726.9	13270.4	874.1	3395.3	25.6
Secondary and Higher Education Division	17681.7	20680.6	16334.3	2046.9	6908.0	20253.2	16976.3	1751.9	5661.2	33.3
Ministry of Science and Technology	347.5	372.3	396.5	46.2	143.1	397.4	435.9	54.6	149.2	34.2
Information and Communication Technology Division	88.9	229.0	224.4	1.9	29.1	195.2	208.9	2.2	35.3	16.9

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Actual FY17	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)	Actual FY18 (up to October) as % Budget FY18
Technical and Madrasah Education Division	0.0	0.0	4335.1	0.0	0.0	776.7	4430.5	303.1	1394.7	31.5
<b>Sub-total = Health</b>	9006.3	11252.4	9911.0	787.7	3007.8	11508.6	11140.2	694.0	2594.7	23.3
Health Services Division	9006.3	11252.4	9911.0	787.7	3007.8	11508.6	8340.3	652.4	2489.6	29.8
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	0.0	0.0	2799.9	41.7	105.2	3.8
<b>Sub-total = SSW</b>	12222.5	16041.5	16950.0	380.2	1254.0	15089.2	19831.0	852.0	2431.6	12.3
Ministry of Social Welfare	3099.9	4104.2	4003.8	57.4	194.0	4122.1	4624.7	781.4	1092.2	23.6
Ministry of Women and Children Affairs	1561.3	1982.3	2015.4	233.5	283.9	1986.1	2317.0	22.4	72.6	3.1
Ministry of Liberation Affairs	2116.4	2545.3	2747.9	18.1	612.3	2656.8	3566.3	4.7	1111.2	31.2
Ministry of Food	999.1	2002.5	2702.9	15.6	55.2	2811.2	3456.6	2.3	11.1	0.3
Ministry of Disaster Management and Relief	4445.7	5407.2	5480.1	55.5	108.5	3513.0	5866.4	41.2	144.4	2.5
<b>Sub-total = HCS</b>	1288.7	1273.0	1175.3	73.8	251.6	1438.6	1163.9	55.9	179.4	15.4
Ministry of Housing and Public Works	1288.7	1273.0	1175.3	73.8	251.6	1438.6	1163.9	55.9	179.4	15.4
<b>Sub-total = RCRA</b>	1609.3	1742.5	1815.3	119.7	430.7	1889.2	2120.9	114.4	428.1	20.2
Ministry of Information	548.8	663.3	657.1	56.6	170.3	728.3	621.7	44.4	160.6	25.8
Ministry of Cultural Affairs	268.7	241.1	256.9	7.8	49.7	266.2	223.9	14.9	61.7	27.5
Ministry of Religious Affairs	215.9	203.7	211.6	0.6	52.6	202.8	216.0	14.1	82.5	38.2
Ministry of Youth and Sports	575.9	634.4	689.8	54.8	158.1	691.9	1059.3	41.0	123.3	11.6
<b>Sub-total = FE</b>	63.8	84.7	72.7	5.3	24.3	77.2	161.9	7.5	24.5	15.1
Energy and Mineral Resources Division	47.7	62.1	43.5	4.5	17.0	52.0	112.9	4.8	13.6	12.1
Power Division	16.1	22.6	29.2	0.8	7.3	25.3	49.0	2.8	10.8	22.1
<b>Sub-total = Agr</b>	12251.4	15469.2	12845.8	590.3	1961.3	11294.7	15496.4	917.2	2171.2	14.0
Ministry of Agriculture/3	9012.4	11834.5	8604.1	354.9	1046.1	6567.6	11800.0	538.4	1131.3	9.6
Ministry of Fisheries and Livestock	881.1	991.4	840.1	89.0	307.6	1046.2	913.9	72.2	269.7	29.5
Ministry of Environment and Forest	506.8	617.8	1494.0	46.4	147.5	1466.2	535.5	64.6	143.5	26.8
Ministry of Land	923.7	1071.6	941.4	92.4	326.2	1243.9	995.4	66.1	259.4	26.1
Ministry of Water Resources	927.5	953.9	966.2	7.6	133.9	970.9	1251.6	175.9	367.3	29.3
<b>Sub-total = IES</b>	771.8	937.0	1179.4	97.8	277.5	1240.7	998.6	94.4	287.3	28.8
Ministry of Industries	180.1	241.5	255.8	48.0	104.1	266.7	304.5	56.0	138.0	45.3
Ministry of Textiles and Jute	122.0	145.4	417.8	7.4	42.8	430.7	151.7	6.3	38.9	25.6
Ministry of Commerce	198.3	173.0	185.8	15.0	36.6	205.4	173.8	14.9	33.5	19.3
Ministry of Labour and	79.6	104.7	76.2	8.2	28.0	94.7	94.2	6.1	23.6	25.0

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Actual FY17	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)	Actual FY18 (up to October) as % Budget FY18
Employment										
Ministry of Expatriates' Welfare and Overseas Employment	191.8	272.5	243.8	19.2	65.9	243.0	274.5	11.1	53.4	19.4
<b>Sub-total = TC</b>	5667.8	7178.5	7017.1	409.9	1618.1	5798.1	7585.6	256.9	983.7	13.0
Road Transport and Highways Division	2392.7	2749.1	2674.1	139.9	565.8	2690.5	2876.2	168.4	424.4	14.8
Ministry of Railways	2066.2	2834.8	2704.1	185.8	620.8	1436.6	3011.7	0.5	85.7	2.8
Ministry of Shipping	411.0	524.2	522.3	3.9	117.5	521.7	546.9	3.6	136.2	24.9
Ministry of Civil Aviation and Tourism	53.7	59.8	43.2	4.2	25.6	84.0	43.0	9.4	25.9	60.3
Posts and Telecommunications Division	712.8	979.2	1042.0	76.0	280.3	1034.6	1081.4	74.9	311.3	28.8
Bridges Division	31.5	31.4	31.4	0.0	8.1	30.8	26.4	0.0	0.2	0.7
<b>Sub-total = Interest</b>	33090.8	39951.0	35357.6	3065.2	10279.4	32114.0	41457.0	0.0	12159.7	29.3
Domestic	31445.8	38240.0	33494.6	2944.4	9604.8	30273.2	39511.4	0.0	11449.6	29.0
Foreign	1644.9	1711.0	1863.0	120.8	674.7	1840.8	1945.6	0.0	710.0	36.5
<b>Total Non-Development Revenue Expenditure</b>	157249.6	216096.7	193301.3	21031.3	43778.1	176725.4	234261.8	7821.9	50346.5	21.5

### Appendix 3: Non-Development Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to October)	Budget FY18	Actual FY18 (Up to October)	Actual FY17 (Up to October) as % of Budget FY17	Actual FY18 (upto October) as % of Budget FY18
<b>Pay and Allowances</b>	50,774.9	49,746.4	48,726.4	14,433.5	53,833.4	14,851.9	28.43	27.59
Pay of Officers	6,547.6	6,706.5	6,581.2	2,141.5	7,360.9	2,234.8	32.7	30.4
Pay of Establishment	21,262.5	20,047.2	20,283.7	5,522.7	21,754.3	5,345.4	26.0	24.6
Allowances	22,964.8	22,992.7	21,861.5	6,769.3	24,718.2	7,271.7	29.5	29.4
<b>Goods and Services</b>	20,647.8	23,003.9	21,570.2	3,442.6	24,725.8	3,515.4	16.67	14.22
Supplies and Services	15,283.2	17,250.6	15,594.3	2,863.9	18,356.6	3,182.9	18.7	17.3
Repairs, Maintenance & Rehabilitation	5,364.6	5,753.2	5,975.9	578.7	6,369.2	332.5	10.8	5.2
<b>Interest Payments</b>	39,951.0	35,357.6	32,114.0	10,279.4	41,457.0	12,159.7	25.73	29.33
Domestic	38,240.0	33,494.6	30,273.2	9,604.8	39,511.4	11,449.6	25.1	29.0
Foreign	1,711.0	1,863.0	1,840.8	674.7	1,945.6	710.0	39.4	36.5
<b>Subsidies and Current Transfers</b>	75,306.0	69,763.2	58,702.2	13,721.3	83,794.8	16,446.3	18.22	19.63
Subsidies	17,729.0	15,329.6	9,074.6	1,003.9	19,454.4	1,129.5	5.7	5.8
Grants in Aid	40,585.0	41,688.3	34,942.2	8,396.3	41,321.6	10,539.6	20.7	25.5



Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to October)	Budget FY18	Actual FY18 (Up to October)	Actual FY17 (Up to October) as % of Budget FY17	Actual FY18 (upto October) as % of Budget FY18
Contributions to Intl Organization	65.6	67.3	38.2	12.6	67.6	4.8	19.2	7.1
Write-off of loans & advances	4.0	4.0	0.3	0.0	4.0	0.0	0.2	0.6
Pensions and 'Gratuities'	16,915.4	12,667.0	14,645.2	4,308.0	22,940.2	4,771.8	25.5	20.8
Others	7.0	7.0	1.8	0.5	7.0	0.5	6.8	6.9
<b>Block Allocation</b>	<b>2,286.3</b>	<b>282.3</b>	<b>196.2</b>	<b>28.7</b>	<b>3,326.8</b>	<b>34.9</b>	<b>1.25</b>	<b>1.05</b>
Unexpected	2,000.0	0.0	48.2	0.3	2,000.0	0.0	0.0	0.0
Others	286.3	282.3	148.0	28.4	1,326.8	34.9	9.9	2.6
<b>Non-Development Revenue Expenditure (A)</b>	<b>188,966.1</b>	<b>178,153.4</b>	<b>161,309.0</b>	<b>41,905.5</b>	<b>207,137.9</b>	<b>47,008.1</b>	<b>22.2</b>	<b>22.7</b>
<b>Acquisition of Assets and Works (B)</b>	<b>9,831.6</b>	<b>11,731.6</b>	<b>13,470.2</b>	<b>1,857.4</b>	<b>12,905.6</b>	<b>3,323.1</b>	<b>18.89</b>	<b>25.75</b>
Acquisition of Assets	7,191.8	7,992.7	9,939.4	1,637.3	9,542.1	3,015.6	22.8	31.6
Acquisition of Land Assets	636.9	808.0	575.3	102.2	798.3	159.7	16.0	20.0
Construction and Works	2,002.9	2,930.9	2,955.5	118.0	2,565.2	147.8	5.9	5.8
Investments in Shares and Equities (C)	16,945.9	3,046.0	1,736.4	0.0	13,969.5	0.0	0.00	0.00
Share Capital	13,120.9	521.0	151.6	0.0	10,144.5	0.0	0.0	0.0
Equity Investment	1,800.0	500.0	0.0	0.0	1,800.0	0.0	0.0	0.0
Investment for Recapitalization	2,000.0	2,000.0	1,584.9	0.0	2,000.0	0.0	0.0	0.0
Others	25.0	25.0	0.0	0.0	25.0	0.0	0.0	0.0
<b>Transaction with IMF (D)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>
Cash in Foreign Currency	0.0	0.0	0.0	0.0	0.0	0.0	-	-
<b>Programmes Financed from Non-Development Budget (E)</b>	<b>353.1</b>	<b>370.3</b>	<b>207.9</b>	<b>15.1</b>	<b>248.8</b>	<b>15.2</b>	<b>4.29</b>	<b>6.12</b>
Detail Estimates	216.5	276.0	200.4	14.5	121.1	15.2	6.7	12.6
Block Allocation	136.6	94.2	7.5	0.6	127.7	0.0	0.5	0.0
<b>Total - Non-Development Expenditure (A+B+C+D+E) :</b>	<b>216,096.7</b>	<b>193,301.3</b>	<b>176,723.6</b>	<b>43,778.1</b>	<b>234,261.8</b>	<b>50,346.5</b>	<b>20.3</b>	<b>21.5</b>

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

(In crore Taka)

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Actual FY17	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)	Actual FY17 (up to October) as % of Revised Budget FY17	Actual FY18 (up to October) as % Budget FY18
Sub-total = GPS	5,169.1	4,497.1	110.4	210.3	1,808.1	4,769.2	53.2	153.2	4.68	3.21
Parliament	1.1	0.8	0.0	0.4	0.6	16.4	0.0	0.0	45.72	0.00
Prime Minister's Office	909.4	844.9	4.1	49.8	721.4	969.4	28.5	106.8	5.89	11.02
Cabinet Division	41.9	29.4	0.1	0.1	0.7	35.1	0.0	0.0	0.43	0.07
Election Commission	927.8	461.6	0.8	83.2	172.5	761.9	0.1	0.3	18.02	0.04
Ministry of Public Administration	126.8	114.3	10.0	10.0	104.1	225.0	7.0	7.0	8.75	3.09
Public Service Commission	0.0	5.0	0.0	0.0	4.6	27.5	0.0	0.0	0.00	0.00
Finance Division	634.5	322.6	83.7	17.3	202.0	436.4	0.0	6.3	5.37	1.45
Internal Resources Division (IRD)	422.5	404.2	6.2	34.1	135.9	340.1	1.2	1.3	8.44	0.37
Financial Institutions Division	170.1	95.7	0.0	0.7	80.2	117.0	0.0	0.2	0.68	0.19
Economic Relations Division	33.2	29.7	0.9	5.8	61.2	36.7	0.2	5.1	19.66	13.98
Planning Division/2	1,331.8	1,651.1	0.4	1.2	86.7	1,261.9	13.9	21.1	0.07	1.67
Implementation, Monitoring and Evaluation Division	121.6	215.4	0.1	0.4	27.8	49.3	0.5	0.9	0.18	1.75
Statistics and Informatics Division	302.1	292.7	4.0	7.2	198.9	352.7	1.8	4.2	2.46	1.18
Ministry of Foreign Affairs	146.4	30.0	0.1	0.1	11.4	139.8	0.1	0.1	0.43	0.05
Sub-total = LGRD	20,006.6	21,229.3	715.8	1,710.8	14,061.5	23,788.2	847.8	2,132.0	8.06	8.96
Local Government Division	18,548.4	19,406.5	645.7	1,511.3	12,377.5	21,524.6	639.8	1,721.6	7.79	8.00
Rural Development and Co-operatives Division	913.6	1,151.9	37.7	123.0	1,134.6	1,414.4	131.3	286.8	10.68	20.28
Ministry of Chittagong Hill Tracts Affairs	544.7	670.9	32.5	76.5	549.5	849.3	76.7	123.6	11.40	14.55
Sub-total = Defence	405.8	655.0	19.7	10.6	51.9	679.9	0.0	2.3	1.62	0.33
Ministry of Defence - Defence Services	405.8	655.0	19.7	10.6	51.9	679.9	0.0	2.3	1.62	0.33
Sub-total=POS	1,989.0	2,092.9	47.8	128.9	1,860.4	2,564.2	51.6	123.8	6.16	4.83
Law and Justice Division	474.5	508.4	16.2	26.9	362.3	504.5	31.1	31.1	5.29	6.17
Public Security Division	1,499.8	884.0	31.6	102.0	1,261.9	1,044.8	8.9	62.2	11.54	5.95
Anti Corruption Commission	12.0	9.6	0.0	0.0	6.1	20.4	0.0	0.0	0.00	0.15
Legislative and Parliamentary Affairs Division	2.7	2.7	0.0	0.0	0.0	0.1	0.0	0.0	0.00	0.00
Security Services Division	0.0	688.2	0.0	0.0	230.1	994.4	11.6	30.4	0.00	3.06
Sub-total = Edu	17,179.8	17,467.2	1,126.9	1,703.4	15,396.9	30,122.2	694.5	1,494.3	9.75	4.96
Ministry of Primary and Mass Education	7,709.8	6,262.5	329.3	643.4	5,538.2	8,751.9	73.8	354.4	10.27	4.05
Secondary and Higher Education Division	6,166.7	5,373.2	266.2	436.8	4,864.7	6,164.7	97.1	276.4	8.13	4.48
Ministry of Science and Technology	1,697.3	3,817.1	531.2	600.4	3,668.1	10,602.1	496.8	553.5	15.73	5.22
Information and Communication Technology Division	1,606.0	1,594.5	0.2	22.8	1,116.8	3,764.7	22.3	297.2	1.43	7.89
Technical and Madrasah Education Division	0.0	419.8	0.0	0.0	209.0	838.9	4.4	12.9	0.00	1.53
Sub-total = Health	6,234.5	4,917.6	110.7	295.0	3,738.6	9,511.4	373.8	759.2	6.00	7.98

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Actual FY17	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)	Actual FY17 (up to October) as % of Revised Budget FY17	Actual FY18 (up to October) as % Budget FY18
Health Services Division	6,234.5	4,917.6	110.7	295.0	3,565.5	7,841.7	309.9	607.0	6.00	7.74
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	173.1	1,669.7	63.8	152.2	-	9.11
Sub-total = SSW	3,839.8	4,232.3	45.2	217.5	3,941.2	4,295.1	107.1	256.7	5.14	5.98
Ministry of Social Welfare	167.6	134.7	8.2	9.6	134.0	207.6	7.6	18.3	7.09	8.79
Ministry of Women and Children Affairs	168.2	157.3	10.0	24.1	123.6	258.0	9.2	26.3	15.30	10.21
Ministry of Liberation Affairs	466.3	235.0	0.0	0.1	227.3	420.0	8.4	13.8	0.04	3.28
Ministry of Food	439.9	238.7	1.0	1.8	178.1	423.2	2.6	2.8	0.76	0.67
Ministry of Disaster Management and Relief	2,597.7	3,466.6	26.0	182.0	3,278.2	2,986.3	79.4	195.5	5.25	6.55
Sub-total = HCS	1,844.6	3,998.5	64.2	91.5	3,830.8	2,569.0	77.2	175.9	2.29	6.85
Ministry of Housing and Public Works	1,844.6	3,998.5	64.2	91.5	3,830.8	2,569.0	77.2	175.9	2.29	6.85
Sub-total = RCRA	961.3	948.2	45.2	163.2	894.9	1,487.3	27.9	162.0	17.21	10.90
Ministry of Information	173.3	176.0	6.4	9.9	148.2	524.2	8.6	10.5	5.64	2.01
Ministry of Cultural Affairs	180.0	109.2	9.4	22.3	74.6	192.9	0.8	31.5	20.42	16.32
Ministry of Religious Affairs	320.5	394.0	0.0	77.2	394.0	442.9	0.0	84.9	19.59	19.16
Ministry of Youth and Sports	287.5	269.0	29.5	53.8	278.2	327.3	18.5	35.2	20.00	10.74
Sub-total = FE	14,951.1	14,489.0	1,331.6	2,803.7	9,227.8	20,956.6	647.8	3,254.6	19.35	15.53
Energy and Mineral Resources Division	1,911.0	1,067.9	129.7	161.9	384.1	2,111.3	44.2	79.7	15.16	3.78
Power Division	13,040.1	13,421.1	1,201.8	2,641.9	8,843.7	18,845.3	603.6	3,174.9	19.68	16.85
Sub-total = Agr	7,237.7	7,188.3	193.8	833.3	6,503.3	8,932.5	428.3	1,202.7	11.59	13.46
Ministry of Agriculture/3	1,840.5	1,771.8	44.5	301.3	1,619.8	1,799.9	83.4	338.7	17.00	18.82
Ministry of Fisheries and Livestock	810.3	821.7	36.8	94.2	744.8	1,014.8	20.6	94.9	11.46	9.35
Ministry of Environment and Forest	414.5	356.3	3.2	5.1	210.5	584.6	3.6	7.1	1.44	1.21
Ministry of Land	413.3	449.2	3.9	9.3	257.1	858.6	20.8	21.7	2.06	2.53
Ministry of Water Resources	3,759.2	3,789.2	105.4	423.4	3,671.1	4,674.7	300.0	740.4	11.17	15.84
Sub-total = IES	2,620.2	1,666.9	64.4	155.3	800.7	3,081.8	135.7	172.5	9.32	5.60
Ministry of Industries	1,471.6	564.0	56.0	132.4	428.7	1,520.2	116.8	140.3	23.48	9.23
Ministry of Textiles and Jute	280.0	285.0	5.1	18.5	210.0	543.0	7.0	14.3	6.49	2.64
Ministry of Commerce	379.3	367.2	0.0	0.0	0.5	438.0	0.5	0.5	0.01	0.11
Ministry of Labour and Employment	202.7	214.0	0.5	0.7	28.5	168.3	5.3	5.6	0.33	3.30
Ministry of Expatriates' Welfare and Overseas Employment	286.6	236.8	2.7	3.6	133.0	412.4	6.0	11.9	1.54	2.87
Sub-total = TC	30,087.1	29,250.5	1,155.1	4,179.5	16,604.9	42,494.4	208.6	4,295.1	14.29	10.11
Road Transport and Highways Division	8,161.3	9,403.1	205.2	479.1	7,938.3	16,820.3	157.5	2,130.3	5.09	12.67
Ministry of Railways	9,115.0	9,278.0	667.3	1,230.6	2,035.8	13,001.1	0.0	0.0	13.26	0.00
Ministry of Shipping	1,530.5	1,707.8	122.3	283.9	1,345.6	2,185.0	17.0	270.8	16.62	12.40
Ministry of Civil Aviation and Tourism	488.6	473.1	0.0	0.0	298.4	643.6	0.0	0.0	0.00	0.00
Posts and Telecommunications Division	1,534.1	1,861.4	43.4	264.9	1,249.0	1,440.9	34.1	172.6	14.23	11.98

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Actual FY17	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)	Actual FY17 (up to October) as % of Revised Budget FY17	Actual FY18 (up to October) as % Budget FY18
Bridges Division	9,257.5	6,527.0	116.9	1,921.0	3,737.8	8,403.5	0.0	1,721.3	29.43	20.48
Total Development Revenue Expenditure	112,526.5	112,632.7	5,030.9	12,503.0	78,720.9	155,251.8	3,653.4	14,184.3	11.10	9.14

## Appendix 5: Revenue Collection

(in crore taka)

	Actual FY16	Fiscal Year 2016-17					Fiscal Year 2017-18		
		Budget FY17	Revised Budget FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Actual FY17	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)
<b>Tax Revenue (a+b)</b>	151,884.2	210,402.0	192,261.3	13,082.6	49,660.2	177,795.8	256,811.6	15,856.2	60,158.1
<b>a. NBR</b>	146,239.6	203,152.0	185,000.0	12,601.0	47,864.4	171,498.3	248,190.0	15,291.5	57,368.6
a.1 Income	45,078.3	71,940.0	62,754.3	2,789.9	13,489.1	52,488.8	85,176.3	3,415.1	16,062.6
a.2 VAT	54,574.5	72,764.5	68,675.0	5,033.7	18,345.0	63,744.5	91,254.4	5,904.7	21,667.3
a.3 Import	17,796.1	22,450.2	21,571.9	1,547.1	5,844.9	20,764.6	30,023.8	1,984.8	7,532.2
a.4 Export	30.2	44.6	33.6	4.2	8.8	22.2	44.1	5.3	13.8
a.4 Excise	1,560.1	4,449.1	1,199.7	49.1	193.4	1,790.9	1,599.2	100.9	304.7
a.5 Sup	26,133.4	30,075.6	29,519.8	3,094.7	9,647.3	31,515.5	38,401.6	3,749.5	11,392.9
a.6 Other Taxes	1,067.0	1,428.0	1,245.7	82.3	335.9	1,171.8	1,690.7	131.3	395.2
<b>b. Non-NBR</b>	5,644.6	7,250.0	7,261.3	481.6	1,795.8	6,297.5	8,621.6	564.6	2,789.5
b.1 Narcotics & Liquor	67.0	150.6	150.6	6.0	21.2	68.6	92.1	6.3	26.2
b.2 Vehicles	1,627.8	1,770.0	1,720.0	116.2	458.3	1,493.7	1,800.0	140.6	534.8
b.3 Land Revenue	827.4	1,059.7	1,121.0	52.9	253.4	1,184.8	1,264.2	59.8	1,037.7
b.4 Stamp Duty	3,122.4	4,269.7	4,269.7	306.5	1,062.9	3,550.3	5,465.2	357.9	1,190.8
<b>c. Non-tax Revenue</b>	21,064.8	32,350.0	26,239.3	954.5	8,027.3	22,956.1	31,178.6	1,097.4	7,923.0
c.1 Dividend and Profit	3,165.7	7,922.3	3,709.1	16.9	918.9	3,231.7	5,397.8	5.7	718.8
c.2 Interest	1,073.2	800.6	2,931.3	80.0	283.2	2,211.2	1,936.7	86.8	667.8
c.3 Administrative Fees and Charges	3,561.5	4,838.9	4,858.1	295.7	1,146.7	3,852.8	5,654.0	368.3	1,307.0
c.4 Fines, Penalties and Forfeiture	348.9	356.4	425.2	48.8	136.3	578.2	470.2	63.0	211.0
c.5 Receipts for Services Rendered	707.4	602.3	641.7	42.1	158.8	582.0	710.3	59.8	185.6
c.6 Rents, Leases and Recoveries	110.2	129.5	136.0	8.0	27.4	121.7	151.9	8.6	29.4
c.7 Tolls and Levies	772.3	758.6	918.6	100.0	354.5	1,103.1	1,007.1	102.4	379.1
c.8 Non-Commercial Sales	528.2	544.0	565.2	46.2	145.5	551.5	613.2	75.7	177.4
c.9 Defence Receipts	1,754.1	2,344.5	2,345.1	7.0	19.7	1,321.0	2,575.4	0.9	4.7
c.10 Other Non-Tax Revenue and Receipts	7,820.9	12,332.0	7,822.6	263.8	4,660.2	8,325.1	10,240.1	216.1	4,054.1
c.11 Railway	863.7	1,350.0	1,510.0	40.4	151.7	670.8	2,000.0	0.0	55.5
c.12 Post Offices	287.6	306.0	310.0	5.0	21.0	160.5	351.0	6.2	26.6
c.13 Telegraph and	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

		Fiscal Year 2016-17					Fiscal Year 2017-18		
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (October)	Actual FY17 (Up to October)	Actual FY17	Budget FY18	Actual FY18 (October)	Actual FY18 (up to October)
Telephone Board									
c. 14 Capital Revenue	71.1	65.0	66.4	0.8	3.4	246.5	70.9	104.0	106.0
<b>Total Revenue (a+b+c)</b>	172,949.0	242,752.0	218,500.6	14,037.1	57,687.4	200,751.9	287,990.2	16,953.6	68,081.1
d. Tax-GDP Ratio (base 2005-06)	7.69	10.65	9.73	0.66	2.51	9.00	11.55	0.71	2.71
e. Revenue-GDP ratio (base 2005-06)	8.75	12.29	11.06	0.71	2.92	10.16	12.95	0.76	3.06

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

	(Revised Budget FY17/Budget FY17)*100	(Budget FY18/Actual FY17)*100	(Budget FY18/Revised Budget FY17)*100	Share in Total Revenue Actual FY17	(Actual FY18 up to October/Actual FY17 up to October)*100	(Actual FY18 up to October/ Budget FY18)*100
Tax Revenue (a+b)	91.4	144.4	133.6	88.6	121.1	23.4
a. NBR	91.1	144.7	134.2	85.4	119.9	23.1
a.1 Income	87.2	162.3	135.7	26.1	119.1	18.9
a.2 VAT	94.4	143.2	132.9	31.8	118.1	23.7
a.3 Import	96.1	144.6	139.2	10.3	128.9	25.1
a.4 Export	75.3	198.5	131.3	0.0	157.2	31.3
a.4 Excise	27.0	89.3	133.3	0.9	157.5	19.1
a.5 Sup	98.2	121.8	130.1	15.7	118.1	29.7
a.6 Other Taxes	87.2	144.3	135.7	0.6	117.6	23.4
b. Non-NBR	100.2	136.9	118.7	3.1	155.3	32.4
b.1 Narcotics & Liquor	100.0	134.3	61.2	0.0	123.4	28.4
b.2 Vehicles	97.2	120.5	104.7	0.7	116.7	29.7
b.3 Land Revenue	105.8	106.7	112.8	0.6	409.6	82.1
b.4 Stamp Duty	100.0	153.9	128.0	1.8	112.0	21.8
c. Non-tax Revenue	81.1	135.8	118.8	11.4	98.7	25.4
c.1 Dividend and Profit	46.8	167.0	145.5	1.6	78.2	13.3
c.2 Interest	366.1	87.6	66.1	1.1	235.8	34.5
c.3 Administrative Fees and Charges	100.4	146.7	116.4	1.9	114.0	23.1
c.4 Fines, Penalties and Forfeiture	119.3	81.3	110.6	0.3	154.8	44.9
c.5 Receipts for Services Rendered	106.5	122.0	110.7	0.3	116.8	26.1
c.6 Rents, Leases and Recoveries	105.0	124.8	111.7	0.1	107.6	19.4
c.7 Tolls and Levies	121.1	91.3	109.6	0.5	107.0	37.6
c.8 Non-Commercial Sales	103.9	111.2	108.5	0.3	121.9	28.9
c.9 Defence Receipts	100.0	195.0	109.8	0.7	24.0	0.2
c.10 Other Non-Tax Revenue and Receipts	63.4	123.0	130.9	4.1	87.0	39.6

	(Revised Budget FY17/Budget FY17)*100	(BudgetFY18/A ctual FY17)*100	(BudgetFY18/ Revised Budget FY17)*100	Share in Total Revenue Actual FY17	(Actual FY18 up to October/Actual FY17up to October)*100	(Actual FY18 up to October/ Budget FY18)*100
c.11 Railway	111.9	298.2	132.5	0.3	36.6	2.8
c.12 Post Offices	101.3	218.8	113.2	0.1	126.7	7.6
c.13 Telegraph and Telephone Board	-	0.0	-	0.0	178.9	-
c. 14 Capital Revenue	102.2	28.8	106.8	0.1	3081.3	149.4
Total Revenue (a+b+c)	90.0	143.5	131.8	100.0	118.0	23.6

**Notes:**

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

*For Suggestions:*

[L.rehanap@finance.gov.bd](mailto:L.rehanap@finance.gov.bd)