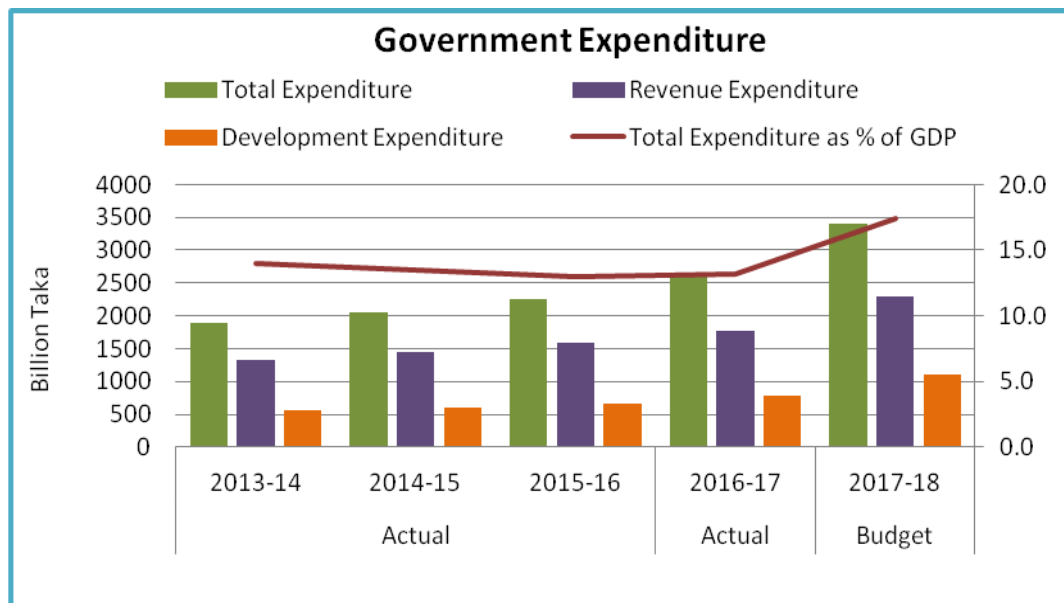




# Monthly Report on Fiscal Position

January 2018  
Fiscal Year 2017-18



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## ***Executive Summary***

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

*Government expenditure is shown under two broad categories, namely, Non-Development Expenditure and Development Expenditure. Total actual non-development spending up to January, 2018 in the current fiscal year (FY 18) is 39.9 percent of the non-development budget estimates. Actual development expenditure during the same period is 19.0 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.*

*Revenue income is generated from tax and non-tax sources. Up to January 2018, 43.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (85.3 Percent). Total NBR tax collection is 42.9 percent of the annual target. Regarding NTR (Non Tax Revenue) 44.7 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 January 2017, in current fiscal, overall balance (excluding grants) is -0.14 percent of the estimated GDP.*

# 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 January)	Actual (up to January) as % of Budget FY18
GPS	42,105	29,348	27,172	15.4	92.6	49,711	118.1	169.4	182.9	9,842	19.8
LGRD	3,532	3,614	3,799	2.2	105.1	3,911	110.7	108.2	103.0	1,312	33.5
Defense	21,724	22,557	22,743	12.9	100.8	25,076	115.4	111.2	110.3	12,939	51.6
POS	19,073	18,633	18,038	10.2	96.8	20,286	106.4	108.9	112.5	8,399	41.4
Edu	35,734	32,825	33,440	19.0	101.9	35,322	98.8	107.6	105.6	18,535	52.5
Health	11,252	9,911	3,101	1.8	31.3	11,140	99.0	112.4	359.2	4,704	42.2
SSW	16,041	16,950	12,319	7.0	72.7	19,831	123.6	117.0	161.0	5,493	27.7
Housing	1,273	1,175	1,175	0.7	99.9	1,164	91.4	99.0	99.1	460	39.5
RCRA	1,743	1,815	1,734	1.0	95.5	2,121	121.7	116.8	122.3	883	41.6
F&E	85	73	74	0.0	102.4	162	191.2	222.8	217.6	138	85.3
Agri	15,469	12,846	10,258	5.8	79.9	15,496	100.2	120.6	151.1	4,114	26.5
IES	937	1,179	1,201	0.7	101.9	999	106.6	84.7	83.1	554	55.5
Trans	7,179	7,017	5,606	3.2	79.9	7,586	105.7	108.1	135.3	3,240	42.7
Interest payment	39,951	35,358	35,392	20.1	100.1	41,457	103.8	117.3	117.1	22,768	54.9
<b>Total</b>	<b>216,097</b>	<b>193,301</b>	<b>176,051</b>	<b>100</b>	<b>91.1</b>	<b>234,262</b>	<b>108.4</b>	<b>121.2</b>	<b>133.1</b>	<b>93,381</b>	<b>39.9</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 January 2018, apart from interest payment spending in Fuel and Energy (F&E), Industries and Economic Services (IES), Education, Defence, Transportation, Culture and Religious Affairs (RCRA), Health, and Public Order & Safety (POS) were on the higher side. Lower utilization rate in some sectors like General Public Services (GPS), Agriculture, Social Security and Welfare (SSW), Local government & Rural Development (LGRD), and Housing contributed to a less-than-average performance in total non-development spending;
- As a whole, non-development spending up to January 2018 amounts to 39.9 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	38.6	30.6	3.2	5.8	20.1	1.7
Sector Share in Budget FY18	40.6	30.5	3.3	6.6	17.7	1.3
Sector share in Actual expenditure FY18 (Up to January)	33.4	32.7	3.6	4.4	24.4	1.5

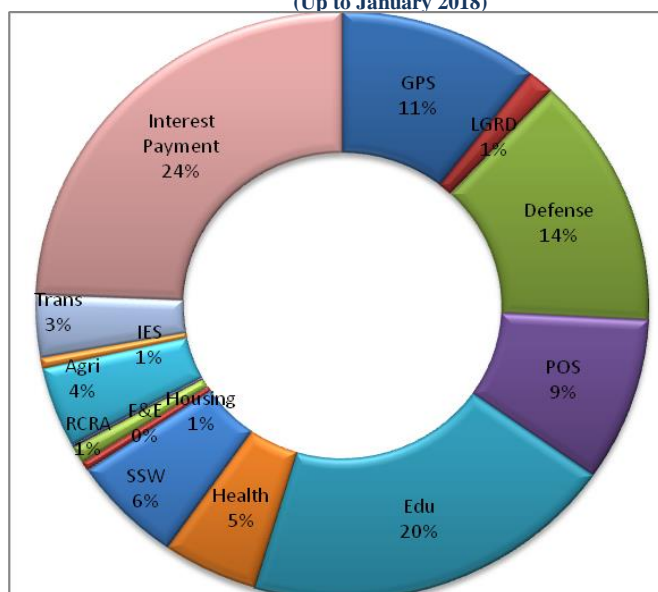
**Note:**

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 January 2018, among all categories expenditure on Administration sector was the highest.

### 1.1.3 Sectors' Share in Resource Utilization

**Figure 1: Sector Share in Resource Utilization in FY18  
(Up to January 2018)**



Total non-development spending up to January, 2018 in the current fiscal year (FY18) is 39.9 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 (20 percent), defense (14 percent) and General Public Service (11 percent).

### 1.1.4 Sector-wise Utilization

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

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

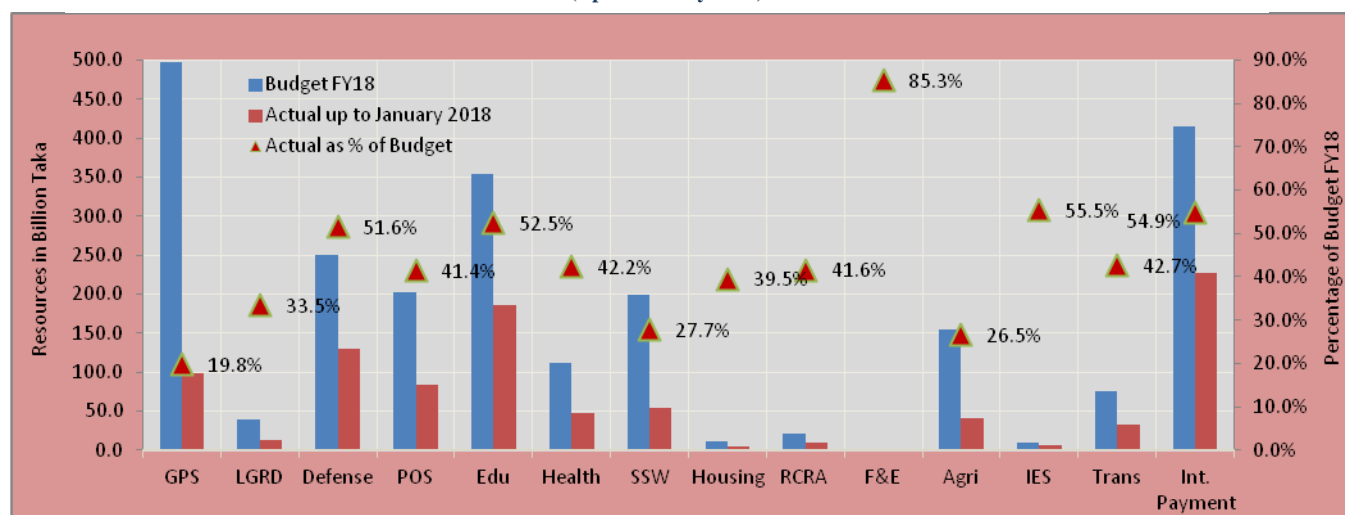


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel and Energy (85.3%), industries and economic services (55.5%), education (52.5%), defence (51.6%), health (42.2%), recreation, cultures and religious affairs (41.6%), public order and safety (41.4%), sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

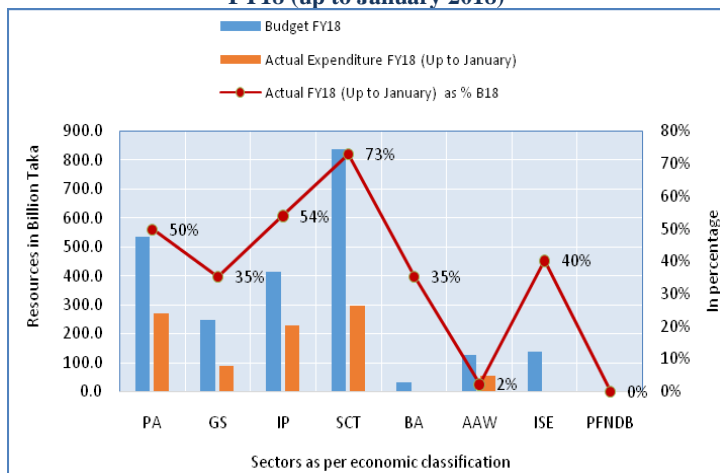
### 1.1.5 Ministry-wise Utilization

For current 2017-18 fiscal year, actual spending (non-development) up to January 2018 is 39.9 percent of the budget estimate, which was 43.7 percent of the revised budget and 39.1 percent of the original budget in the same period of the previous fiscal year. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

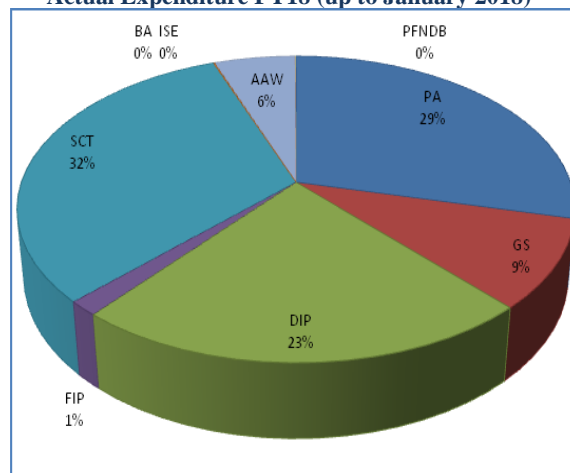
## 1.2 NON-DEVELOPMENT EXPENDITURE: ECONOMIC CLASSIFICATION

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

**Figure 3: Actual Expenditure according to Economic classification FY18 (up to January 2018)**



**Figure 4: Share of Different Categories in Total Actual Expenditure FY18 (up to January 2018)**



Up to January 2018, utilization rate of total non-development expenditure is 39.9 percent. For some categories, like subsidies & current transfer (73%), interest payments (54%), pay and allowances (50%) and Investment in share & equities (40%), 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 January 2018, actual expenditure is 19.0 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 23.8 percent of the revised budget;
- During this period, fuel & energy sector made the highest utilization of allocated resources (32.72 percent) followed by housing (27.21 percent), agriculture, fisheries and livestock (26.58 percent), recreation-culture- religious-affairs (24.37 percent), and local government and rural development (20.26 percent);
- Some of the sectors with large allocation like education (12.57%), health (16.41%), and transport and communication (16.82%) showed less-than-average performance.

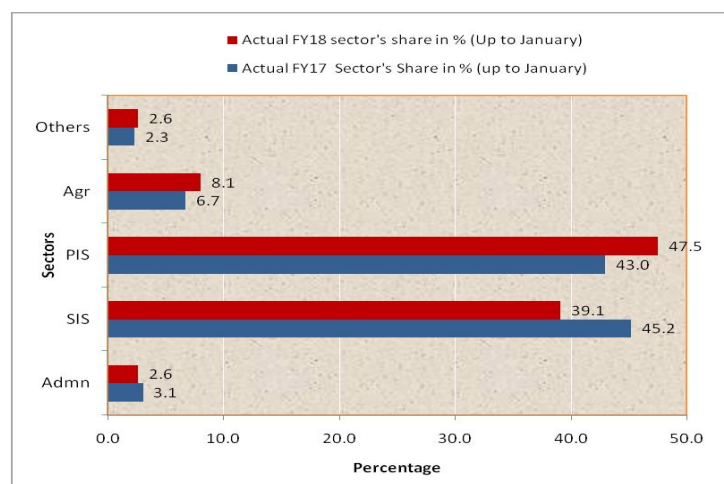
<sup>3</sup>Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the 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 January)	Sector Share in Actual (up to January (%))	Actual FY17 as % of Revised FY17	Budget FY18	Actual FY18 (up to January)	Budget FY18 as % of Revised FY18	Budget FY18 as % of Actual FY17	Actual FY18 (Upto January) as % of Budget FY18	Actual FY18 sector's share in % (Up to January)
GPS	5,169	4,497	2,077	385	1.43	46.18	4,769	386	106.05	229.65	8.10	1.31
LGRD	20,007	21,229	14,113	4,248	15.82	66.48	23,788	4,820	112.05	168.55	20.26	16.36
Defence	406	655	596	25	0.09	90.94	680	10	103.80	114.14	1.45	0.03
POS	1,989	2,093	1,749	411	1.53	83.59	2,564	384	122.52	146.58	14.98	1.30
Edu	17,180	17,467	15,563	3,835	14.29	89.10	30,122	3,787	172.45	193.55	12.57	12.86
Health	6,235	4,918	3,520	1,730	6.45	71.58	9,511	1,561	193.42	270.23	16.41	5.30
SSW	3,840	4,232	3,889	504	1.88	91.90	4,295	659	101.48	110.43	15.34	2.24
HCS	1,845	3,999	3,830	1,818	6.77	95.80	2,569	699	64.25	67.07	27.21	2.37
RCRA	961	948	874	328	1.22	92.17	1,487	362	156.86	170.19	24.37	1.23
FE	14,951	14,489	14,546	4,185	15.59	100.40	20,957	6,858	144.64	144.07	32.72	23.28
AFL	7,238	7,188	6,634	1,798	6.70	92.29	8,933	2,374	124.27	134.65	26.58	8.06
IES	2,620	1,667	997	231	0.86	59.83	3,082	410	184.88	309.02	13.31	1.39
TC	30,087	29,250	17,292	7,347	27.37	59.12	42,494	7,150	145.28	245.75	16.82	24.27
Total	112,526	112,633	85,681	26,845	100.00	76.07	155,252	29,461	137.84	181.20	19.0	100.00

## 2.2 BROAD SECTOR WISE UTILIZATION PATTERN



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

Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till January, 2018 is presented in Figure 5.

➤ From the graph it appears that up to January 2018, the maximum share of spending went to physical infrastructure (47.5 percent) followed by social infrastructure (39.1 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 January, 2018:

**Table 4: Revenue Collection Position**

(In Crore Taka)

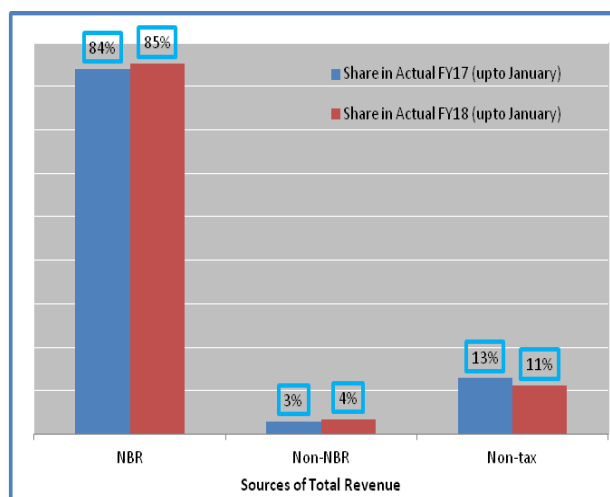
Sources of Revenue	Fiscal Year 2016-17					Fiscal Year 2017-18			
	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (January)	Actual FY17 (Up to January)	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)	Actual (up to January) as percentage of Budget FY18
<b>Tax Revenue (a+b)</b>	210,402	192,261	177,938	16,163	94,903	256,812	18,302	110,931	43.2
<b>a. NBR</b>	203,152	185,000	171,639	15,637	91,645	248,190	17,711	106,553	42.9
a.1. Income Tax	71,940	62,754	52,505	4,401	26,531	85,176	4,784	30,392	35.7
a.2 VAT	72,765	68,675	63,866	5,922	34,988	91,254	6,505	39,979	43.8
a.3 Import	22,450	21,572	20,765	2,045	11,554	30,024	2,230	13,903	46.3
a.4 Export duty	45	34	22	1	16	44	3	26	59.8
a.5 Excise	4,449	1,200	1,791	674	968	1,599	741	1,185	74.1
a.6 Supplementary Duty	30,076	29,520	31,517	2,488	16,975	38,402	3,338	20,391	53.1
a.7 Other Taxes	1,428	1,246	1,174	107	613	1,691	108	677	40.0
<b>b. Non-NBR</b>	7,250	7,261	6,299	526	3,258	8,622	591	4,378	50.8
<b>c. Non-tax Revenue</b>	32,350	26,239	23,293	3,826	14,053	31,179	2,956	13,950	44.7
<b>Total Revenue (a + b + c)</b>	242,752	218,501	201,231	19,989	108,956	287,990	21,258	124,881	43.4
<b>d. Tax-GDP Ratio (base 2005-06)</b>	10.65	9.73	9.01	0.82	4.80	11.55	0.82	4.99	
<b>e. Revenue-GDP ratio (base 2005-06)</b>	12.29	11.06	10.18	1.01	5.51	12.95	0.96	5.62	

- **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.

<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 (85 percent up to January).
- Growth rates of NBR & Non-NBR tax are 16.3 and 34.4 percent respectively. On the other hand, non-tax revenue collection reduced by 0.7 percent compared to the corresponding period of the previous fiscal year (FY17).
- For tax and non-tax revenue, achievements as to annual target were 43.2 and 44.7 percent respectively

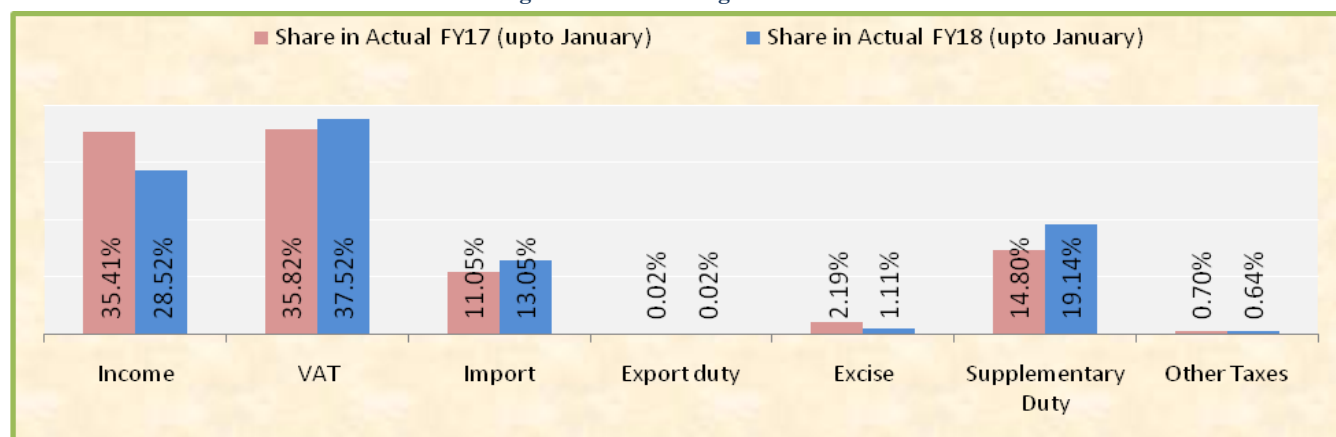
**Figure 6: Sources of Revenue Collection**



- Up to January 2018, total revenue collection for FY18 increased by 14.6 percent compared to the corresponding period of the previous fiscal year (FY17) and achievement as to annual target is 43.4 percent.

### 3.2 NBR TAX REVENUE

**Figure 7 Share Among NBR Taxes**



- In FY17 actual tax revenue collection was 9.0 percent of GDP
- Tax revenue collection target for FY18 is 11.6 percent of GDP. This is 33.6 percent higher than the revised budget of FY17 and 44.4 percent higher than the actual collection of the FY17
- In FY18 up to January 2018, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 37.5 percent was collected from VAT, 28.5 percent from income tax, 19.1 percent from supplementary duty, 13.0 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 January	Accounts 2017-18 up to January
	Budget	Revised	Accounts January	Accounts 2016-17	Budget	Revised Budget	Accounts January		
<b>Revenues</b>	242,752	218,500	19,989	201,231	287,990	259,454	21,258	108,956	124,881
Tax Revenue	210,402	192,261	16,163	177,938	256,812	232,501	18,302	94,903	110,931
Non-Tax Revenue	32,350	26,239	3,826	23,293	31,179	26,954	2,956	14,053	13,950
Foreign Grants	5,516	4,694	15	989	5,504	4,457	7	146	43
<b>Revenue and Foreign Grants</b>	248,268	223,195	20,004	202,220	293,494	263,911	21,265	109,102	124,925
<b>Non-Development Expenditure</b>	215,744	192,931	15,298	175,841	234,013	210,578	17,061	84,463	93,341
Net Outlay for Food Account Operation	-594	561	405	2,961	361	3,894	1,348	3,338	4,525
Loans & Advances (Net)	8,428	7,691	762	2,482	6,879	3,335	-276	1,715	757
<b>Development Expenditure</b>	117,027	115,990	4,413	88,096	159,013	153,688	4,760	26,903	29,500
Development Program financed from Revenue Budget	353	370	19	208	249	261	9	58	39
Non-ADP Project	4,147	2,987	0	2,206	3,512	3,140	0	0	0
Annual Development Programme	110,700	110,700	4,376	84,100	153,331	148,381	4,634	26,803	29,327
Non-ADP FFW and Transfer	1,826	1,933	19	1,582	1,921	1,906	116	42	134
<b>Total Expenditure</b>	340,604	317,172	20,878	269,381	400,267	371,495	22,892	116,419	128,123
<b>Overall Balance (Including Grants)</b>	-92,337	-93,978	-874	-67,160	-106,773	-107,584	-1,627	-7,317	-3,198
<b>Overall Balance (Excluding Grants)</b>	-97,852	-98,672	-890	-68,149	-112,277	-112,041	-1,634	-7,463	-3,241
(In percent of GDP 2005-06 base) (Including grants)	-4.67	-4.76	-0.04	-3.40	-4.75	0.00	-0.07	-0.37	-0.14
(In percent of GDP 2005-06 base) (Excluding grants)	-4.95	-4.99	-0.05	-3.45	-5.00	0.00	-0.07	-0.38	-0.14

- In FY17, actual budget deficit (excluding grants) as percentage of GDP was 3.45 percent. Including grants it was 3.40 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 January, 2018 (excluding grants) as percentage of GDP was -0.14 percent.

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

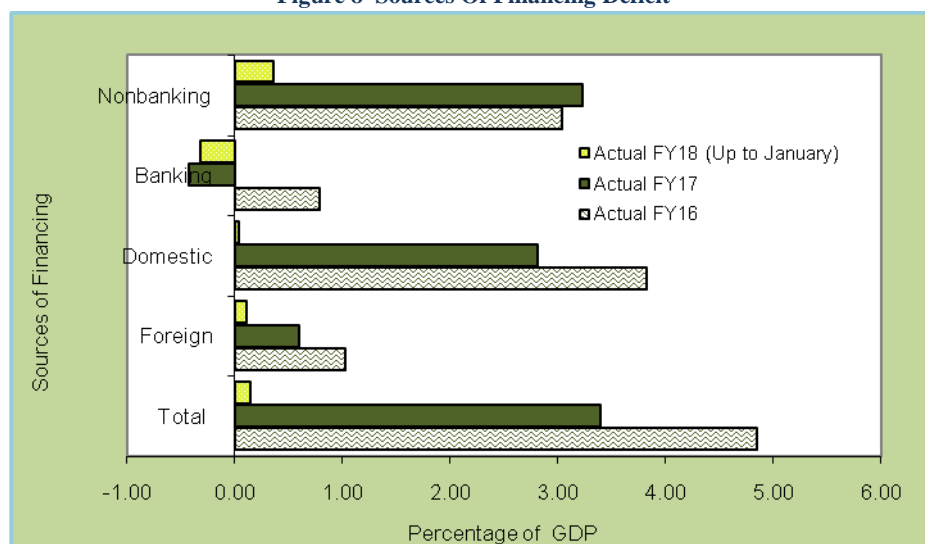
## 5.0 Financing

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

**Table 6: Financing Budget deficit**

Description	Fiscal Year: 2016-17				Fiscal Year: 2017-18			(In crore taka)	
	Budget	Revised	Accounts January	Accounts FY17	Budget	Revised Budget	Accounts January	Accounts FY17 up to January	Accounts FY18 up to January
<b>1.0 Foreign Borrowing-Net</b>	30,789	24,077	226	11,655	46,420	41,567	-86	550	2,404
<b>1.1 Foreign Borrowing</b>	38,947	31,587	864	18,855	55,313	51,040	815	4,701	7,687
<b>1.2 Amortization</b>	-8,158	-7,510	-638	-7,199	-8,893	-9,473	-902	-4,151	-5,283
<b>2.0 Domestic Borrowing</b>	61,548	69,904	648	55,456	60,351	66,017	1,713	6,764	786
<b>2.1 Borrowing from Banking System (Net)</b>	38,938	23,904	-2,420	-8,379	28,202	19,917	-1,356	-10,946	-7,157
<b>2.1.1 Long-Term Debt (Net)</b>	28,910	8,506	661	-477	20,887	14,830	1,165	549	3,131
<b>2.1.2 Short-Term Debt (Net)</b>	10,028	15,398	-3,081	-7,902	7,315	5,087	-2,521	-11,495	-10,288
<b>2.2 Non-Bank Borrowing (Net)</b>	22,610	46,000	3,068	63,835	32,149	46,100	3,070	17,710	7,943
<b>2.2.1 National Savings Schemes (Net)</b>	19,610	45,000	5,302	51,806	30,150	44,000	5,112	28,264	28,912
<b>2.2.2 Others</b>	3,000	1,000	-2,234	12,029	1,999	2,100	-2,042	-10,554	-20,969
<b>Total - Financing :</b>	92,337	93,981	874	67,111	106,771	107,584	1,627	7,315	3,190
GDP	1,975,800	1,975,800	1,975,800	1,975,800	2,245,900	2,238,498	2,238,498	1,975,800	2,238,498
(In percent of GDP) :	4.67	4.76	0.04	3.40	4.75	4.81	0.07	0.37	0.14

**Figure 8 Sources Of Financing Deficit**



For FY18, up to January, 2018 total financing is positive as the overall balance is negative.

## APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2016-17					Fiscal Year 2017-18		
	Budget FY17	Revised Budget FY17	Actual FY17 (January)	Actual FY17 (Up to January)	Actual FY17	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)
General Public Services	42,105	29,348	19,177	5,379	27,172	49,711	364	9,842
LGRD	3,532	3,614	300	1,349	3,799	3,911	228	1,312
Defence	21,724	22,557	5,936	9,840	22,743	25,076	2	12,939
Public Order and safety	19,073	18,633	1,659	9,659	18,038	20,286	1,341	8,399
Education & technology	35,734	32,825	3,587	19,726	33,440	35,322	3,411	18,535
Health	11,252	9,911	864	5,539	3,101	11,140	695	4,704
Social Security and Welfare	16,041	16,950	1,330	4,298	12,319	19,831	1,403	5,493
Housing	1,273	1,175	109	519	1,175	1,164	85	460
Recreation, Culture and Religious Affairs	1,743	1,815	117	861	1,734	2,121	141	883
Fuel and Energy	85	73	6	40	74	162	6	138
Agriculture	15,469	12,846	1,741	5,381	10,258	15,496	538	4,114
Industrial & Economic Services	937	1,179	145	530	1,201	999	113	554
Transport and Communication	7,179	7,017	289	2,909	5,606	7,586	618	3,240
Interest	39,951	35,358	6,575	18,491	35,392	41,457	0	22,768
<b>Total - Non-Development Revenue Expenditure</b>	<b>216,097</b>	<b>193,301</b>	<b>41,835</b>	<b>84,521</b>	<b>176,051</b>	<b>234,262</b>	<b>8,944</b>	<b>93,381</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 (January)	Actual FY17 (Up to January)	Actual FY17	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)	Actual FY18 (up to January) as % Budget FY18
<b>Sub-total = GPS</b>	13443.4	42104.6	29348.2	19177.1	5378.8	27172.0	49710.7	364.5	9841.6	19.8
Office of the President	19.7	19.8	19.0	1.4	10.4	21.1	21.5	1.8	12.5	58.1
Parliament	196.0	293.8	293.6	14.6	98.6	230.1	298.0	33.1	118.1	39.6
Prime Minister's Office	323.3	411.4	418.3	26.5	163.8	354.4	487.0	31.1	169.9	34.9
Cabinet Division	42.4	55.6	52.5	4.1	27.0	49.5	59.8	3.8	26.4	44.2
Election Commission	770.2	362.1	339.8	17.3	92.9	236.7	308.4	21.2	134.0	43.4
Ministry of Public Administration	1601.9	1893.2	1787.5	146.3	934.6	1589.8	1771.6	107.7	782.2	44.2
Public Service Commission	40.7	47.3	43.6	3.3	25.5	43.9	46.5	4.8	28.5	61.3
Finance Division	7772.6	35512.6	23033.5	18769.1	2731.7	22111.4	43181.7	0.0	7498.1	17.4

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (January)	Actual FY17 (Up to January)	Actual FY17	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)	Actual FY18 (up to January) as % Budget FY18
Internal Resources Division	1374.3	1878.8	1682.4	108.4	621.8	1144.6	1865.5	76.2	583.2	31.3
Financial Institutions Division	128.3	161.2	158.2	0.4	60.0	156.9	111.2	0.4	52.4	47.1
Economic Relations Division	187.8	212.1	226.2	4.2	147.3	197.7	223.9	5.5	26.4	11.8
Planning Division/2	61.4	77.9	64.8	5.0	38.3	63.0	69.8	4.8	35.8	51.3
Implementation, Monitoring and Evaluation Division	24.3	39.9	39.3	1.4	8.4	36.7	51.2	3.0	15.6	30.6
Statistics and Informatics Division	210.7	198.2	156.2	24.8	127.7	148.5	165.2	10.0	77.7	47.1
Ministry of Foreign Affairs	689.8	940.9	1033.4	50.5	291.0	787.7	1049.3	61.1	280.6	26.7
<b>Sub-total = LGRD</b>	3118.8	3531.8	3613.7	300.2	1348.7	3798.8	3911.5	227.7	1312.2	33.5
Local Government Division	2416.2	2773.6	2842.6	228.1	1019.7	3018.8	3140.8	157.9	987.1	31.4
Rural Development and Co-operatives Division	434.1	463.4	470.5	70.4	315.6	479.8	469.8	68.4	309.3	65.8
Ministry of Chittagong Hill Tracts Affairs	268.4	294.9	300.6	1.7	13.4	300.2	300.9	1.4	15.9	5.3
<b>Sub-total = Defence</b>	20031.7	21723.9	22557.4	5936.3	9840.4	22742.6	25075.7	2.2	12939.0	51.6
Ministry of Defence - Defence Services	19646.6	21248.1	22133.5	5934.3	9599.6	22347.2	23610.8	0.0	12715.4	53.9
Ministry of Defence - Others Services	359.9	446.7	392.9	0.7	229.3	366.4	1434.5	0.0	211.6	14.7
Armed Forces Division	25.1	29.1	31.0	1.3	11.5	29.0	30.4	2.2	11.9	39.3
<b>Sub-total=POS</b>	15177.1	19072.9	18632.7	1659.2	9659.0	18037.5	20286.4	1340.9	8399.1	41.4
Law and Justice Division	869.7	1042.9	914.7	90.2	605.5	923.6	915.9	66.5	528.6	57.7
Supreme Court	136.5	154.9	167.8	13.8	103.1	117.0	164.7	12.5	81.2	49.3
Public Security Division	14079.3	17775.8	15888.6	1548.5	8896.2	15659.3	17230.6	1178.6	7198.3	41.8
Anti Corruption Commission	73.7	78.9	76.8	5.7	43.2	84.3	81.3	6.4	40.2	49.5
Legislative and Parliamentary Affairs Division	17.8	20.5	23.2	1.1	11.1	22.2	21.8	2.7	12.6	58.0
Security Services Division	0.0	0.0	1561.6	0.0	0.0	1230.9	1872.2	74.3	538.1	28.7
<b>Sub-total = Edu</b>	29435.6	35733.7	32825.0	3587.2	19726.1	33440.0	35322.0	3410.6	18535.4	52.5
Ministry of Primary and Mass Education	11315.8	14451.9	11534.7	1204.0	7457.3	11846.0	13270.4	1006.0	6198.2	46.7
Secondary and Higher Education Division	17681.7	20680.6	16334.3	2305.6	11972.7	17267.1	16976.3	1964.8	9568.8	56.4
Ministry of Science and Technology	348.8	372.3	396.5	50.2	231.0	393.4	435.9	61.2	261.9	60.1
Information and Communication Technology Division	89.4	229.0	224.4	27.4	65.1	195.1	208.9	27.7	74.4	35.6
Technical and Madrasah Education Division	0.0	0.0	4335.1	0.0	0.0	3738.3	4430.5	350.8	2432.0	54.9
<b>Sub-total = Health</b>	9041.6	11252.4	9911.0	863.6	5538.5	3101.3	11140.2	695.0	4704.3	42.2
Health Services Division	9041.6	11252.4	9911.0	863.6	5538.5	3101.3	8340.3	489.1	4042.0	48.5

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (January)	Actual FY17 (Up to January)	Actual FY17	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)	Actual FY18 (up to January) as % Budget FY18
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	0.0	0.0	2799.9	206.0	662.3	23.7
<b>Sub-total = SSW</b>	12222.7	16041.5	16950.0	1329.9	4297.9	12318.6	19831.0	1402.5	5493.1	27.7
Ministry of Social Welfare	3100.1	4104.2	4003.8	859.0	1971.7	3990.5	4624.7	966.5	2191.2	47.4
Ministry of Women and Children Affairs	1561.3	1982.3	2015.4	35.8	373.5	1964.3	2317.0	21.7	398.7	17.2
Ministry of Liberation Affairs	2116.4	2545.3	2747.9	14.9	1287.9	2686.1	3566.3	14.0	1687.5	47.3
Ministry of Food	999.1	2002.5	2702.9	14.9	102.3	166.4	3456.6	2.2	17.5	0.5
Ministry of Disaster Management and Relief	4445.7	5407.2	5480.1	405.4	562.5	3511.3	5866.4	398.1	1198.3	20.4
<b>Sub-total = HCS</b>	1292.1	1273.0	1175.3	108.7	518.9	1174.6	1163.9	85.3	459.9	39.5
Ministry of Housing and Public Works	1292.1	1273.0	1175.3	108.7	518.9	1174.6	1163.9	85.3	459.9	39.5
<b>Sub-total = RCRA</b>	1576.6	1742.5	1815.3	116.9	861.1	1733.7	2120.9	140.5	882.6	41.6
Ministry of Information	548.8	663.3	657.1	49.3	374.1	612.0	621.7	53.6	362.8	58.4
Ministry of Cultural Affairs	268.7	241.1	256.9	23.5	115.2	249.9	223.9	9.5	120.7	53.9
Ministry of Religious Affairs	184.0	203.7	211.6	1.6	81.4	205.0	216.0	1.2	113.4	52.5
Ministry of Youth and Sports	575.1	634.4	689.8	42.5	290.4	666.8	1059.3	76.1	285.7	27.0
<b>Sub-total = FE</b>	63.8	84.7	72.7	6.4	40.3	74.4	161.9	5.7	138.1	85.3
Energy and Mineral Resources Division	47.7	62.1	43.5	5.3	29.4	52.0	112.9	3.1	123.0	109.0
Power Division	16.1	22.6	29.2	1.1	10.9	22.4	49.0	2.6	15.2	30.9
<b>Sub-total = Agr</b>	12245.5	15469.2	12845.8	1740.6	5381.3	10258.1	15496.4	537.6	4113.6	26.5
Ministry of Agriculture/3	9006.2	11834.5	8604.1	1511.4	3478.6	5987.9	11800.0	334.3	2320.7	19.7
Ministry of Fisheries and Livestock	881.4	991.4	840.1	84.1	545.0	853.6	913.9	60.1	472.7	51.7
Ministry of Environment and Forest	506.8	617.8	1494.0	42.9	314.0	1465.7	535.5	29.7	233.8	43.7
Ministry of Land	923.7	1071.6	941.4	93.1	600.0	986.2	995.4	68.6	461.0	46.3
Ministry of Water Resources	927.5	953.9	966.2	9.0	443.6	964.7	1251.6	45.0	625.5	50.0
<b>Sub-total = IES</b>	821.9	937.0	1179.4	144.8	530.3	1201.5	998.6	113.2	554.0	55.5
Ministry of Industries	230.1	241.5	255.8	49.3	162.2	251.6	304.5	56.7	250.1	82.1
Ministry of Textiles and Jute	122.1	145.4	417.8	7.4	77.7	430.7	151.7	6.3	72.4	47.7
Ministry of Commerce	198.3	173.0	185.8	54.9	117.7	207.4	173.8	16.9	76.1	43.8
Ministry of Labour and Employment	79.6	104.7	76.2	5.8	48.2	94.7	94.2	5.3	41.7	44.2
Ministry of Expatriates' Welfare and Overseas Employment	191.8	272.5	243.8	27.3	124.5	217.0	274.5	28.0	113.7	41.4
<b>Sub-total = TC</b>	5673.7	7178.5	7017.1	289.1	2909.1	5605.7	7585.6	618.4	3240.2	42.7
Road Transport and Highways	2393.0	2749.1	2674.1	153.8	1074.7	2544.2	2876.2	275.6	1081.9	37.6



Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (January)	Actual FY17 (Up to January)	Actual FY17	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)	Actual FY18 (up to January) as % Budget FY18
Division										
Ministry of Railways	2071.8	2834.8	2704.1	1.2	1007.1	1435.2	3011.7	256.3	1325.4	44.0
Ministry of Shipping	411.0	524.2	522.3	35.6	261.2	509.4	546.9	5.6	248.5	45.4
Ministry of Civil Aviation and Tourism	53.7	59.8	43.2	4.8	46.8	41.8	43.0	0.6	27.5	63.9
Posts and Telecommunications Division	712.8	979.2	1042.0	93.6	511.1	1044.4	1081.4	80.2	552.5	51.1
Bridges Division	31.5	31.4	31.4	0.1	8.2	30.8	26.4	0.1	4.3	16.3
<b>Sub-total = Interest</b>	33058.1	39951.0	35357.6	6575.0	18490.6	35392.1	41457.0	0.0	22767.7	54.9
Domestic	31449.9	38240.0	33494.6	6454.2	17243.5	33551.2	39511.4	0.0	21346.8	54.0
Foreign	1608.2	1711.0	1863.0	120.8	1247.2	1840.8	1945.6	0.0	1420.9	73.0
<b>Total Non-Development Revenue Expenditure</b>	157202.4	216096.7	193301.3	41835.0	84521.1	176050.9	234261.8	8944.0	93380.7	39.9

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

(In Crore Taka)

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to January)	Budget FY18	Actual FY18 (Up to January)	Actual FY17 (Up to January) as % of Budget FY17	Actual FY18 (upto January) as % of Budget FY18
<b>Pay and Allowances</b>	50,774.9	49,746.4	49,042.5	25,448.3	53,833.4	26,879.0	50.12	49.93
Pay of Officers	6,547.6	6,706.5	6,605.1	3,792.2	7,360.9	4,011.8	57.9	54.5
Pay of Establishment	21,262.5	20,047.2	20,385.1	10,518.7	21,754.3	10,641.2	49.5	48.9
Allowances	22,964.8	22,992.7	22,052.3	11,137.4	24,718.2	12,226.0	48.5	49.5
<b>Goods and Services</b>	20,647.8	23,003.9	20,549.4	7,662.6	24,725.8	8,744.8	37.11	35.37
Supplies and Services	15,283.2	17,250.6	15,022.9	6,141.3	18,356.6	7,188.4	40.2	39.2
Repairs, Maintenance & Rehabilitation	5,364.6	5,753.2	5,526.5	1,521.3	6,369.2	1,556.4	28.4	24.4
<b>Interest Payments</b>	39,951.0	35,357.6	35,392.1	18,490.6	41,457.0	22,767.7	46.28	54.92
Domestic	38,240.0	33,494.6	33,551.2	17,243.5	39,511.4	21,346.8	45.1	54.0
Foreign	1,711.0	1,863.0	1,840.8	1,247.2	1,945.6	1,420.9	72.9	73.0
<b>Subsidies and Current Transfers</b>	75,306.0	69,763.2	57,716.8	28,723.7	83,794.8	29,656.3	38.14	35.39
Subsidies	17,729.0	15,329.6	6,867.5	3,718.7	19,454.4	1,696.6	21.0	8.7
Grants in Aid	40,585.0	41,688.3	35,287.7	17,031.2	41,321.6	19,277.1	42.0	46.7
Contributions to Intl Organization	65.6	67.3	43.5	14.4	67.6	6.9	21.9	10.2
Write-off of loans & advances	4.0	4.0	0.2	0.2	4.0	0.0	3.9	0.9
Pensions and 'Gratuities'	16,915.4	12,667.0	15,516.0	7,957.5	22,940.2	8,675.0	47.0	37.8
Others	7.0	7.0	1.8	1.7	7.0	0.6	24.9	8.5
<b>Block Allocation</b>	2,286.3	282.3	209.3	88.8	3,326.8	74.5	3.88	2.24
Unexpected	2,000.0	0.0	32.8	16.0	2,000.0	0.0	0.8	0.0
Others	286.3	282.3	176.5	72.7	1,326.8	74.5	25.4	5.6

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to January)	Budget FY18	Actual FY18 (Up to January)	Actual FY17 (Up to January) as % of Budget FY17	Actual FY18 (upto January) as % of Budget FY18
<b>Non-Development Revenue Expenditure (A)</b>	188,966.1	178,153.4	162,910.1	80,414.0	207,137.9	88,122.3	42.6	42.5
<b>Acquisition of Assets and Works (B)</b>	9,831.6	11,731.6	11,194.5	3,922.4	12,905.6	5,204.0	39.90	40.32
Acquisition of Assets	7,191.8	7,992.7	7,603.3	3,314.7	9,542.1	4,590.3	46.1	48.1
Acquisition of Land Assets	636.9	808.0	646.3	157.1	798.3	215.9	24.7	27.1
Construction and Works	2,002.9	2,930.9	2,944.9	450.7	2,565.2	397.8	22.5	15.5
Investments in Shares and Equities ( C)	16,945.9	3,046.0	1,736.4	126.1	13,969.5	15.0	0.74	0.11
Share Capital	13,120.9	521.0	151.6	126.1	10,144.5	0.0	1.0	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	15.0	0.0	0.8
Others	25.0	25.0	0.0	0.0	25.0	0.0	0.0	0.0
<b>Transaction with IMF (D)</b>	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Cash in Foreign Currency	0.0	0.0	0.0	0.0	0.0	0.0	-	-
<b>Programmes Financed from Non-Development Budget (E)</b>	353.1	370.3	208.2	58.2	248.8	39.4	16.48	15.84
Detail Estimates	216.5	276.0	205.6	54.8	121.1	39.4	25.3	32.5
Block Allocation	136.6	94.2	2.7	3.4	127.7	0.0	2.5	0.0
<b>Total - Non-Development Expenditure (A+B+C+D+E) :</b>	<b>216,096.7</b>	<b>193,301.3</b>	<b>176,049.2</b>	<b>84,520.7</b>	<b>234,261.8</b>	<b>93,380.7</b>	<b>39.1</b>	<b>39.9</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 (January)	Actual FY17 (Up to January)	Actual FY17	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)	Actual FY17 (up to January) as % of Revised Budget FY17	Actual FY18 (up to January) as % Budget FY18
Sub-total = GPS	5,169.1	4,497.1	140.4	385.0	2,076.7	4,769.2	46.5	386.5	8.56	8.10
Parliament	1.1	0.8	0.0	0.4	0.6	16.4	0.0	0.0	52.42	0.00
Prime Minister's Office	909.4	844.9	20.8	96.6	773.9	969.4	19.4	184.5	11.44	19.04
Cabinet Division	41.9	29.4	0.0	0.2	0.7	35.1	0.0	0.0	0.71	0.09
Election Commission	927.8	461.6	2.0	96.2	394.7	761.9	0.1	80.5	20.83	10.57
Ministry of Public Administration	126.8	114.3	3.1	14.8	104.1	225.0	0.2	19.2	12.98	8.52
Public Service Commission	0.0	5.0	0.0	0.0	4.6	27.5	7.9	7.9	0.00	28.86
Finance Division	634.5	322.6	83.7	59.3	202.0	436.4	0.0	19.8	18.39	4.53
Internal Resources Division (IRD)	422.5	404.2	10.6	57.1	135.8	340.1	3.4	8.1	14.12	2.37
Financial Institutions Division	170.1	95.7	0.0	0.7	80.2	117.0	0.0	0.5	0.68	0.39
Economic Relations Division	33.2	29.7	0.7	10.8	61.6	36.7	0.3	17.2	36.54	46.88
Planning Division/2	1,331.8	1,651.1	6.1	21.7	86.3	1,261.9	5.4	28.9	1.31	2.29

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (January)	Actual FY17 (Up to January)	Actual FY17	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)	Actual FY17 (up to January) as % of Revised Budget FY17	Actual FY18 (up to January) as % Budget FY18
Implementation, Monitoring and Evaluation Division	121.6	215.4	0.0	2.6	27.8	49.3	3.1	5.0	1.22	10.04
Statistics and Informatics Division	302.1	292.7	13.3	24.3	193.0	352.7	4.8	13.1	8.32	3.71
Ministry of Foreign Affairs	146.4	30.0	0.1	0.2	11.4	139.8	1.8	1.9	0.63	1.34
Sub-total = LGRD	20,006.6	21,229.3	947.3	4,248.0	14,113.5	23,788.2	825.6	4,820.4	20.01	20.26
Local Government Division	18,548.4	19,406.5	816.1	3,738.4	12,367.4	21,524.6	719.8	4,004.2	19.26	18.60
Rural Development and Co-operatives Division	913.6	1,151.9	116.4	321.0	1,139.7	1,414.4	66.0	546.2	27.87	38.62
Ministry of Chittagong Hill Tracts Affairs	544.7	670.9	14.8	188.6	606.3	849.3	39.8	269.9	28.12	31.78
Sub-total = Defence	405.8	655.0	563.5	24.7	595.6	679.9	0.0	9.9	3.77	1.45
Ministry of Defence - Defence Services	405.8	655.0	563.5	24.7	595.6	679.9	0.0	9.9	3.77	1.45
Sub-total=POS	1,989.0	2,092.9	88.0	410.9	1,749.4	2,564.2	110.1	384.1	19.63	14.98
Law and Justice Division	474.5	508.4	32.3	98.0	362.3	504.5	52.2	107.7	19.28	21.35
Public Security Division	1,499.8	884.0	55.6	312.9	1,150.8	1,044.8	39.4	199.6	35.40	19.11
Anti Corruption Commission	12.0	9.6	0.0	0.0	6.1	20.4	3.0	3.0	0.00	14.78
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	230.2	994.4	15.6	73.7	0.00	7.41
Sub-total = Edu	17,179.8	17,467.2	615.6	3,835.1	15,563.2	30,122.2	502.3	3,787.3	21.96	12.57
Ministry of Primary and Mass Education	7,709.8	6,262.5	332.0	1,568.7	5,450.8	8,751.9	270.7	1,158.3	25.05	13.23
Secondary and Higher Education Division	6,166.7	5,373.2	274.4	1,118.2	5,117.5	6,164.7	155.5	760.0	20.81	12.33
Ministry of Science and Technology	1,697.3	3,817.1	2.6	1,079.2	3,668.1	10,602.1	7.9	1,207.8	28.27	11.39
Information and Communication Technology Division	1,606.0	1,594.5	6.6	69.0	1,116.8	3,764.7	59.9	632.8	4.33	16.81
Technical and Madrasah Education Division	0.0	419.8	0.0	0.0	210.0	838.9	8.3	28.4	0.00	3.39
Sub-total = Health	6,234.5	4,917.6	169.4	1,730.2	3,519.8	9,511.4	264.4	1,560.5	35.18	16.41
Health Services Division	6,234.5	4,917.6	169.4	1,730.2	3,344.2	7,841.7	241.1	1,322.0	35.18	16.86
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	175.6	1,669.7	23.4	238.6	#DIV/0!	14.29
Sub-total = SSW	3,839.8	4,232.3	75.3	503.9	3,889.4	4,295.1	197.8	658.8	11.91	15.34
Ministry of Social Welfare	167.6	134.7	4.1	23.8	131.9	207.6	12.7	51.9	17.70	25.00
Ministry of Women and Children Affairs	168.2	157.3	0.8	34.3	123.6	258.0	16.1	59.0	21.77	22.89
Ministry of Liberation Affairs	466.3	235.0	14.9	43.0	226.9	420.0	14.5	45.4	18.29	10.81
Ministry of Food	439.9	238.7	1.7	8.5	178.1	423.2	5.3	25.5	3.56	6.03
Ministry of Disaster Management and Relief	2,597.7	3,466.6	53.8	394.3	3,228.9	2,986.3	149.3	476.9	11.37	15.97
Sub-total = HCS	1,844.6	3,998.5	33.0	1,817.5	3,830.4	2,569.0	189.6	699.0	45.46	27.21
Ministry of Housing and Public Works	1,844.6	3,998.5	33.0	1,817.5	3,830.4	2,569.0	189.6	699.0	45.46	27.21
Sub-total = RCRA	961.3	948.2	40.2	328.3	873.9	1,487.3	59.9	362.5	34.62	24.37
Ministry of Information	173.3	176.0	3.8	29.5	139.0	524.2	19.4	31.6	16.76	6.03
Ministry of Cultural Affairs	180.0	109.2	0.4	25.9	74.6	192.9	5.0	66.6	23.69	34.53
Ministry of Religious Affairs	320.5	394.0	10.0	165.8	394.0	442.9	0.0	168.4	42.09	38.03

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (January)	Actual FY17 (Up to January)	Actual FY17	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)	Actual FY17 (up to January) as % of Revised Budget FY17	Actual FY18 (up to January) as % Budget FY18
Ministry of Youth and Sports	287.5	269.0	26.1	107.1	266.3	327.3	35.4	95.8	39.81	29.28
Sub-total = FE	14,951.1	14,489.0	242.7	4,185.1	14,546.3	20,956.6	1,133.6	6,858.0	28.88	32.72
Energy and Mineral Resources Division	1,911.0	1,067.9	0.0	211.6	1,099.3	2,111.3	7.2	238.9	19.82	11.31
Power Division	13,040.1	13,421.1	242.7	3,973.5	13,447.0	18,845.3	1,126.4	6,619.1	29.61	35.12
Sub-total = Agr	7,237.7	7,188.3	274.3	1,798.0	6,633.8	8,932.5	399.6	2,374.3	25.01	26.58
Ministry of Agriculture/3	1,840.5	1,771.8	55.7	654.1	1,620.3	1,799.9	42.2	521.3	36.92	28.96
Ministry of Fisheries and Livestock	810.3	821.7	41.3	202.2	782.6	1,014.8	26.5	207.1	24.60	20.41
Ministry of Environment and Forest	414.5	356.3	3.3	14.8	209.1	584.6	6.7	38.6	4.15	6.60
Ministry of Land	413.3	449.2	17.9	51.5	350.8	858.6	12.4	90.5	11.47	10.54
Ministry of Water Resources	3,759.2	3,789.2	156.2	875.4	3,671.1	4,674.7	311.9	1,516.9	23.10	32.45
Sub-total = IES	2,620.2	1,666.9	12.8	230.8	997.3	3,081.8	145.8	410.3	13.84	13.31
Ministry of Industries	1,471.6	564.0	0.0	163.8	493.4	1,520.2	126.1	332.8	29.04	21.89
Ministry of Textiles and Jute	280.0	285.0	5.9	44.4	273.2	543.0	9.3	36.0	15.58	6.63
Ministry of Commerce	379.3	367.2	0.0	0.1	58.2	438.0	1.2	1.8	0.01	0.40
Ministry of Labour and Employment	202.7	214.0	2.6	7.8	27.9	168.3	3.7	13.9	3.64	8.25
Ministry of Expatriates' Welfare and Overseas Employment	286.6	236.8	4.3	14.7	144.6	412.4	5.5	25.8	6.22	6.26
Sub-total = TC	30,087.1	29,250.5	1,812.3	7,347.3	17,291.6	42,494.4	865.9	7,149.6	25.12	16.82
Road Transport and Highways Division	8,161.3	9,403.1	214.7	1,260.6	7,953.0	16,820.3	492.2	3,088.5	13.41	18.36
Ministry of Railways	9,115.0	9,278.0	0.0	1,393.7	2,053.4	13,001.1	116.8	1,288.3	15.02	9.91
Ministry of Shipping	1,530.5	1,707.8	86.1	417.2	1,846.8	2,185.0	244.2	748.8	24.43	34.27
Ministry of Civil Aviation and Tourism	488.6	473.1	0.0	15.5	451.5	643.6	0.0	115.4	3.28	17.92
Posts and Telecommunications Division	1,534.1	1,861.4	7.4	835.2	1,249.1	1,440.9	12.8	187.3	44.87	13.00
Bridges Division	9,257.5	6,527.0	1,504.1	3,425.1	3,737.8	8,403.5	0.0	1,721.3	52.48	20.48
Total Development Revenue Expenditure	112,526.5	112,632.7	5,014.8	26,845.0	85,681.0	155,251.8	4,741.2	29,461.0	23.83	19.0

## Appendix 5: Revenue Collection

(in crore taka)

	Actual FY16	Fiscal Year 2016-17					Fiscal Year 2017-18		
		Budget FY17	Revised Budget FY17	Actual FY17 (January)	Actual FY17 (Up to January)	Actual FY17	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)
Tax Revenue (a+b)	151,886.3	210,402.0	192,261.3	16,162.6	94,903.0	177,938.2	256,811.6	18,302.1	110,931.1
a. NBR	146,241.7	203,152.0	185,000.0	15,637.0	91,645.3	171,639.3	248,190.0	17,710.7	106,553.1
a.1 Income	45,078.7	71,940.0	62,754.3	4,400.8	26,531.1	52,504.9	85,176.3	4,784.2	30,391.6
a.2 VAT	54,576.2	72,764.5	68,675.0	5,921.6	34,987.6	63,865.7	91,254.4	6,504.9	39,979.3
a.3 Import	17,796.1	22,450.2	21,571.9	2,045.2	11,554.1	20,764.6	30,023.8	2,230.3	13,902.8
a.4 Export	30.2	44.6	33.6	0.8	15.8	22.2	44.1	3.4	26.4
a.4 Excise	1,560.1	4,449.1	1,199.7	673.7	968.3	1,790.9	1,599.2	741.1	1,185.4

		Fiscal Year 2016-17					Fiscal Year 2017-18		
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (January)	Actual FY17 (Up to January)	Actual FY17	Budget FY18	Actual FY18 (January)	Actual FY18 (up to January)
a.5 Sup	26,133.4	30,075.6	29,519.8	2,487.7	16,974.9	31,517.0	38,401.6	3,338.4	20,391.0
a.6 Other Taxes	1,067.0	1,428.0	1,245.7	107.2	613.4	1,173.9	1,690.7	108.5	676.6
<b>b. Non-NBR</b>	5,644.6	7,250.0	7,261.3	525.5	3,257.7	6,298.9	8,621.6	591.4	4,378.0
b.1 Narcotics & Liquor	67.0	150.6	150.6	5.4	37.8	68.4	92.1	6.5	44.5
b.2 Vehicles	1,627.8	1,770.0	1,720.0	126.0	803.4	1,493.7	1,800.0	143.0	927.9
b.3 Land Revenue	827.4	1,059.7	1,121.0	58.9	419.8	1,184.8	1,264.2	58.4	1,201.4
b.4 Stamp Duty	3,122.4	4,269.7	4,269.7	335.2	1,996.7	3,552.0	5,465.2	383.5	2,204.2
<b>c. Non-tax Revenue</b>	20,842.6	32,350.0	26,239.3	3,826.0	14,053.0	23,293.2	31,178.6	2,955.7	13,950.3
c.1 Dividend and Profit	3,165.7	7,922.3	3,709.1	321.9	1,442.6	3,231.7	5,397.8	331.1	1,369.1
c.2 Interest	1,073.0	800.6	2,931.3	915.3	1,300.4	2,211.2	1,936.7	214.5	1,080.5
c.3 Administrative Fees and Charges	3,561.5	4,838.9	4,858.1	353.9	2,163.6	3,888.9	5,654.0	418.7	2,467.1
c.4 Fines, Penalties and Forfeiture	348.9	356.4	425.2	58.2	291.8	578.1	470.2	44.1	361.6
c.5 Receipts for Services Rendered	707.4	602.3	641.7	52.0	299.2	606.3	710.3	77.3	357.2
c.6 Rents, Leases and Recoveries	110.2	129.5	136.0	10.4	56.7	121.7	151.9	14.9	64.2
c.7 Tolls and Levies	772.3	758.6	918.6	100.2	630.2	1,101.5	1,007.1	119.6	686.2
c.8 Non-Commercial Sales	528.2	544.0	565.2	41.7	253.8	561.5	613.2	44.9	304.1
c.9 Defence Receipts	1,754.1	2,344.5	2,345.1	1.9	30.4	1,571.3	2,575.4	1.6	9.0
c.10 Other Non-Tax Revenue and Receipts	7,819.9	12,332.0	7,822.6	1,933.5	6,953.5	8,342.9	10,240.1	1,485.5	6,047.6
c.11 Railway	642.6	1,350.0	1,510.0	0.0	436.2	670.8	2,000.0	129.5	651.8
c.12 Post Offices	287.6	306.0	310.0	5.2	36.1	160.8	351.0	5.3	43.5
c.13 Telegraph and Telephone Board	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
c. 14 Capital Revenue	71.1	65.0	66.4	31.7	158.6	246.5	70.9	68.8	508.5
<b>Total Revenue (a+b+c)</b>	172,728.9	242,752.0	218,500.6	19,988.5	108,956.0	201,231.4	287,990.2	21,257.8	124,881.4
d. Tax-GDP Ratio (base 2005-06)	7.69	10.65	9.73	0.82	4.80	9.01	11.55	0.82	4.99
e. Revenue-GDP ratio (base 2005-06)	8.74	12.29	11.06	1.01	5.51	10.18	12.95	0.96	5.62

#### 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 January/Actual FY17 up to January)*100	(Actual FY18 up to January/ Budget FY18)*100
Tax Revenue (a+b)	91.4	144.3	133.6	88.4	116.9	43.2
a. NBR	91.1	144.6	134.2	85.3	116.3	42.9
a.1 Income	87.2	162.2	135.7	26.1	114.6	35.7
a.2 VAT	94.4	142.9	132.9	31.7	114.3	43.8

	(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 January/Actual FY17up to January)*100	(Actual FY18 up to January/ Budget FY18)*100
a.3 Import	96.1	144.6	139.2	10.3	120.3	46.3
a.4 Export	75.3	198.5	131.3	0.0	167.5	59.8
a.4 Excise	27.0	89.3	133.3	0.9	122.4	74.1
a.5 Sup	98.2	121.8	130.1	15.7	120.1	53.1
a.6 Other Taxes	87.2	144.0	135.7	0.6	110.3	40.0
b. Non-NBR	100.2	136.9	118.7	3.1	134.4	50.8
b.1 Narcotics & Liquor	100.0	134.7	61.2	0.0	117.9	48.3
b.2 Vehicles	97.2	120.5	104.7	0.7	115.5	51.6
b.3 Land Revenue	105.8	106.7	112.8	0.6	286.2	95.0
b.4 Stamp Duty	100.0	153.9	128.0	1.8	110.4	40.3
c. Non-tax Revenue	81.1	133.9	118.8	11.6	99.3	44.7
c.1 Dividend and Profit	46.8	167.0	145.5	1.6	94.9	25.4
c.2 Interest	366.1	87.6	66.1	1.1	83.1	55.8
c.3 Administrative Fees and Charges	100.4	145.4	116.4	1.9	114.0	43.6
c.4 Fines, Penalties and Forfeiture	119.3	81.3	110.6	0.3	123.9	76.9
c.5 Receipts for Services Rendered	106.5	117.1	110.7	0.3	119.4	50.3
c.6 Rents, Leases and Recoveries	105.0	124.9	111.7	0.1	113.3	42.3
c.7 Tolls and Levies	121.1	91.4	109.6	0.5	108.9	68.1
c.8 Non-Commercial Sales	103.9	109.2	108.5	0.3	119.8	49.6
c.9 Defence Receipts	100.0	163.9	109.8	0.8	29.7	0.4
c.10 Other Non-Tax Revenue and Receipts	63.4	122.7	130.9	4.1	87.0	59.1
c.11 Railway	111.9	298.2	132.5	0.3	149.4	32.6
c.12 Post Offices	101.3	218.3	113.2	0.1	120.3	12.4
c.13 Telegraph and Telephone Board	-	0.0	-	0.0	443.6	-
c. 14 Capital Revenue	102.2	28.8	106.8	0.1	320.7	716.8
Total Revenue (a+b+c)	90.0	143.1	131.8	100.0	114.6	43.4

**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

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