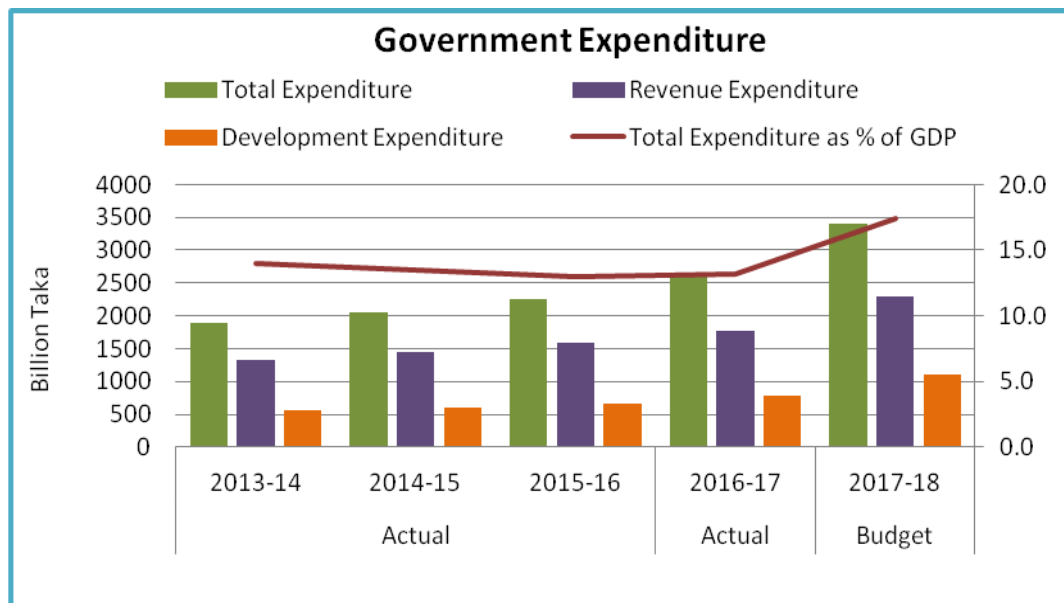




# Monthly Report on Fiscal Position

March 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 March, 2018 in the current fiscal year (FY 18) is 50.8 percent of the non-development budget estimates. Actual development expenditure during the same period is 25.7 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 March 2018, 56.1 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.0 Percent). Total NBR tax collection is 56.7 percent of the annual target. Regarding NTR (Non Tax Revenue), 51.2 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 March 2017, in current fiscal, overall balance (excluding grants) is 0.23 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 March)	Actual (up to March) as % of Budget FY18
GPS	42,105	29,348	27,172	15.4	92.6	49,711	118.1	169.4	182.9	12,509	25.2
LGRD	3,532	3,614	3,799	2.2	105.1	3,911	110.7	108.2	103.0	1,946	49.8
Defense	21,724	22,557	22,743	12.9	100.8	25,076	115.4	111.2	110.3	15,170	60.5
POS	19,073	18,633	18,038	10.2	96.8	20,286	106.4	108.9	112.5	10,983	54.1
Edu	35,734	32,825	33,440	19.0	101.9	35,322	98.8	107.6	105.6	22,867	64.7
Health	11,252	9,911	3,101	1.8	31.3	11,140	99.0	112.4	359.2	6,120	54.9
SSW	16,041	16,950	12,319	7.0	72.7	19,831	123.6	117.0	161.0	7,629	38.5
Housing	1,273	1,175	1,175	0.7	99.9	1,164	91.4	99.0	99.1	595	51.1
RCRA	1,743	1,815	1,734	1.0	95.5	2,121	121.7	116.8	122.3	1,158	54.6
F&E	85	73	74	0.0	102.4	162	191.2	222.8	217.6	158	97.9
Agri	15,469	12,846	10,258	5.8	79.9	15,496	100.2	120.6	151.1	6,597	42.6
IES	937	1,179	1,201	0.7	101.9	999	106.6	84.7	83.1	710	71.1
Trans	7,179	7,017	5,606	3.2	79.9	7,586	105.7	108.1	135.3	4,507	59.4
Interest payment	39,951	35,358	35,392	20.1	100.1	41,457	103.8	117.3	117.1	28,073	67.7
<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>119,024</b>	<b>50.8</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 March 2018, apart from interest payment spending in Fuel and Energy (F&E), Industries and Economic Services (IES), Education, Defence, Transportation, Health, Culture and Religious Affairs (RCRA), Public Order and Safety (POS), Housing were on the higher side. Lower utilization rate in some sectors like General Public Services (GPS), Social Security and Welfare (SSW), Agriculture 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 March 2018 amounts to 50.8 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 March)	32.5	32.9	3.9	5.5	23.6	1.6

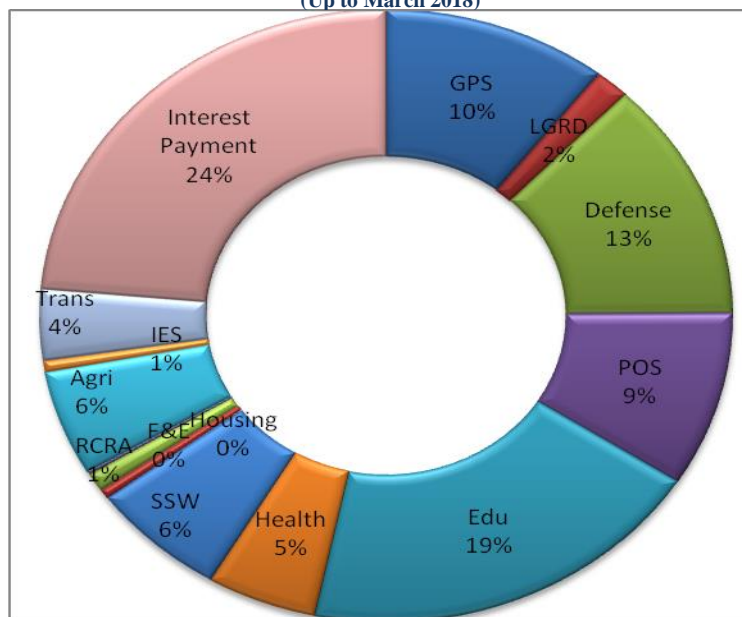
**Note:**

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 administration, physical infrastructure and agriculture sectors have been increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure in FY17;
- Till March 2018, among all categories expenditure on social infrastructure sector was the highest.

### 1.1.3 Sectors' Share in Resource Utilization

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



Total non-development spending up to March, 2018 in the current fiscal year (FY18) is 50.8 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 (19 percent), defense (13 percent) and General Public Service (10 percent).

### 1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of non-development spending up to March, 2018 is shown in **Figure2**.

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

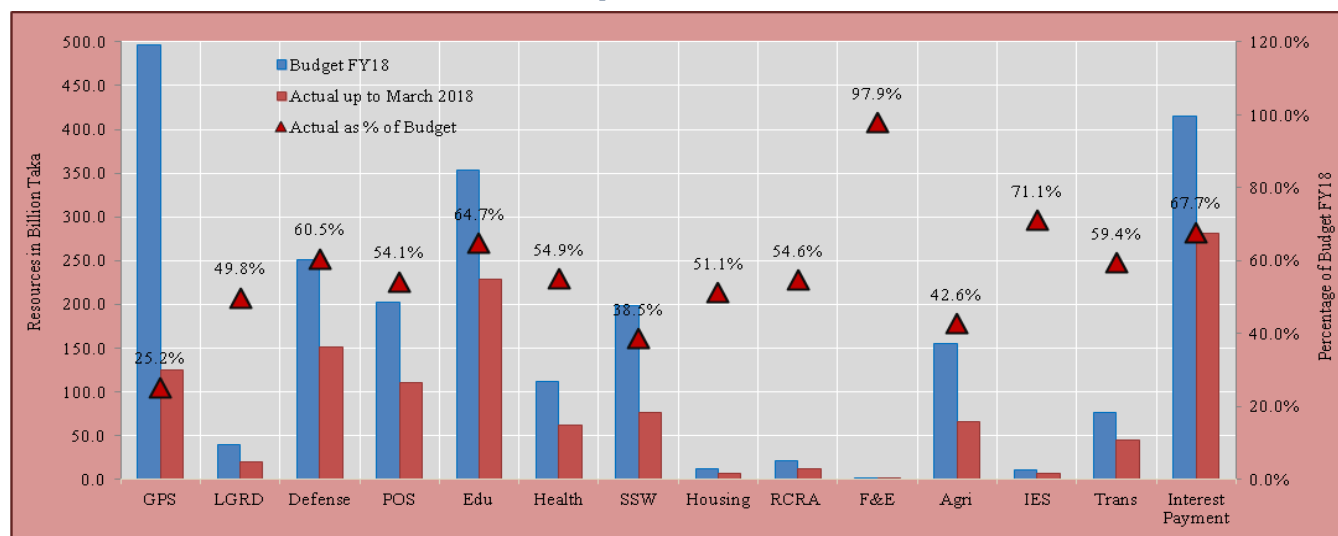


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel and Energy (97.9%), industries and economic services (71.1%), education (64.7%), defence (60.5%), transport (59.4%), health (54.9), recreation, cultures and religious affairs (54.6%), public order and safety (54.1%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix1**.

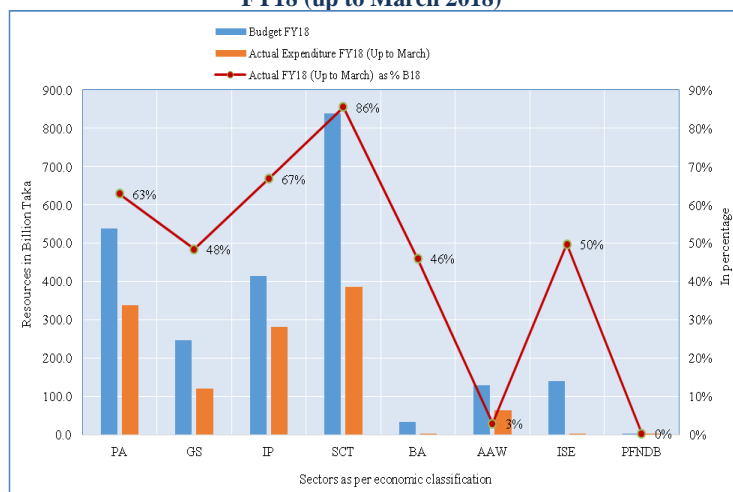
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY18), actual spending (non-development) up to March 2018 is 50.8 percent of the budget estimate, which was 56.7 percent of the revised budget and 50.7 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**.

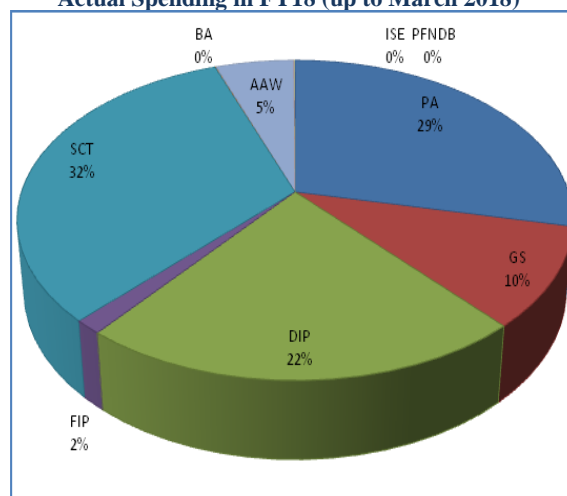
## 1.2 NON-DEVELOPMENT EXPENDITURE: ECONOMIC CLASSIFICATION

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 March 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 March 2018)**



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



Up to March 2018, utilization rate of total non-development expenditure is 50.8 percent. For some categories, like subsidies & current transfer (86%), interest payments (67%) and pay and allowances (63%) spending rate is higher than the overall utilization rate.

## 2.0 DEVELOPMENT EXPENDITURE

### 2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

- Up to March 2018, actual expenditure is 25.7 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 29.96 percent of the revised budget;
- During this period, housing sector made the highest utilization of allocated resources (38.9 percent) followed by recreation-culture- religious-affairs (38.5 percent), fuel & energy (37.6 percent), agriculture, fisheries and livestock (34.7 percent) and local government and rural development (30.6 percent).
- Some of the sectors with large allocation like education (16.9 percent), transport and communication (22.9 percent), and health (22.9 percent) 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.

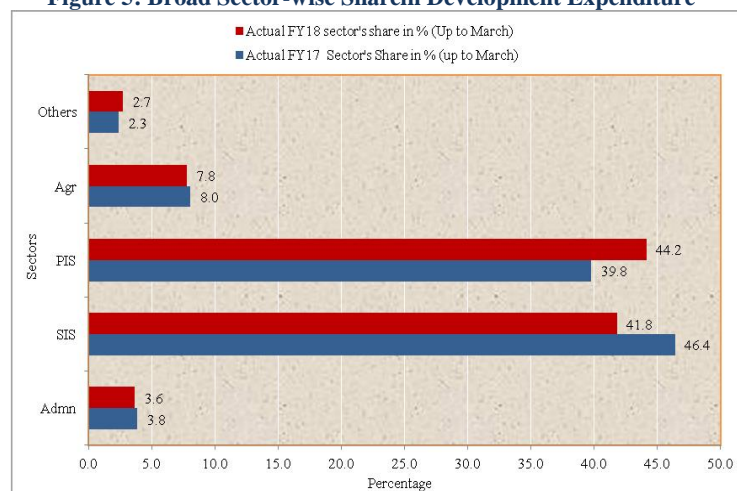


**Table 3: Allocation & Utilization Pattern of Development Expenditure**

Sectors	Year: 2016-17						Fiscal Year 2017-18					
	Budget FY17	Revised FY17	Actual FY17	Actual FY17 (Up to March)	Sector Share in Actual (up to March (%))	Actual FY17 as % of Revised FY17	Budget FY18	Actual FY18 (up to March)	Budget FY18 as % of Revised FY18	Budget FY18 as % of Actual FY17	Actual FY18 (Upto March) as % of Budget FY18	Actual FY18 sector's share in % (Up to March)
GPS	5,169	4,497	2,077	653	1.94	46.18	4,769	806	106.05	229.65	16.90	2.02
LGRD	20,007	21,229	14,113	5,915	17.53	66.48	23,788	7,277	112.05	168.55	30.59	18.25
Defence	406	655	596	29	0.09	90.94	680	25	103.80	114.14	3.68	0.06
POS	1,989	2,093	1,749	612	1.81	83.59	2,564	607	122.52	146.58	23.66	1.52
Edu	17,180	17,467	15,563	5,027	14.90	89.10	30,122	5,083	172.45	193.55	16.87	12.74
Health	6,235	4,918	3,520	1,927	5.71	71.58	9,511	2,185	193.42	270.23	22.97	5.48
SSW	3,840	4,232	3,889	936	2.77	91.90	4,295	1,129	101.48	110.43	26.28	2.83
HCS	1,845	3,999	3,830	1,851	5.49	95.80	2,569	999	64.25	67.07	38.90	2.51
RCRA	961	948	874	380	1.13	92.17	1,487	572	156.86	170.19	38.47	1.43
FE	14,951	14,489	14,546	5,034	14.92	100.40	20,957	7,883	144.64	144.07	37.61	19.76
AFL	7,238	7,188	6,634	2,710	8.03	92.29	8,933	3,095	124.27	134.65	34.65	7.76
IES	2,620	1,667	997	282	0.83	59.83	3,082	494	184.88	309.02	16.03	1.24
TC	30,087	29,250	17,292	8,389	24.86	59.12	42,494	9,730	145.28	245.75	22.90	24.40
<b>Total</b>	<b>112,526</b>	<b>112,633</b>	<b>85,681</b>	<b>33,745</b>	<b>100.00</b>	<b>76.07</b>	<b>155,252</b>	<b>39,885</b>	<b>137.84</b>	<b>181.20</b>	<b>25.7</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 March, 2018 is presented in Figure 5.

➤ From the graph it appears that up to March 2018, the maximum share of spending went to physical infrastructure (44.2 percent) followed by social infrastructure (41.8 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 March, 2018:

**Table 4: Revenue Collection Position**

(In Crore Taka)

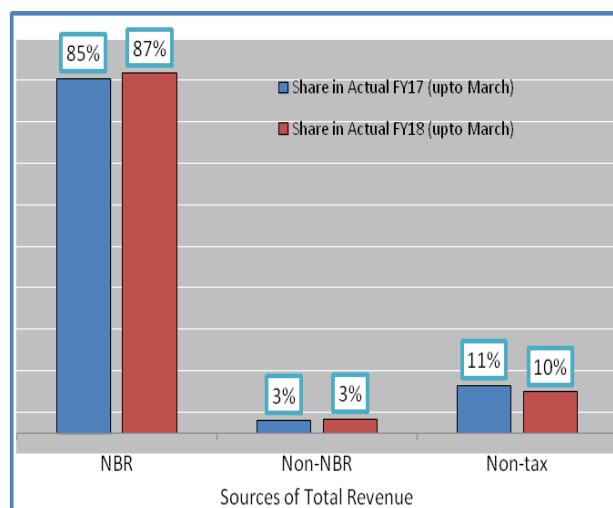
Sources of Revenue	Fiscal Year 2016-17					Fiscal Year 2017-18			
	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (March)	Actual FY17 (Up to March)	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)	Actual (up to March) as percentage of Budget FY18
<b>Tax Revenue (a+b)</b>	210,402	192,261	177,938	16,840	126,271	256,812	19,313	146,148	56.9
a. NBR	203,152	185,000	171,639	16,214	121,946	248,190	18,751	140,715	56.7
a.1 Income	71,940	62,754	52,505	6,022	36,211	85,176	6,472	41,091	48.2
a.2 VAT	72,765	68,675	63,866	5,464	45,816	91,254	6,591	52,311	57.3
a.3 Import	22,450	21,572	20,765	1,804	15,054	30,024	2,071	17,879	59.6
a.4 Export duty	45	34	22	3	19	44	2	31	69.8
a.5 Excise	4,449	1,200	1,791	197	1,582	1,599	254	1,784	111.5
a.6 Supplementary Duty	30,076	29,520	31,517	2,606	22,442	38,402	3,255	26,754	69.7
a.7 Other Taxes	1,428	1,246	1,174	119	822	1,691	107	864	51.1
b. Non-NBR	7,250	7,261	6,299	626	4,324	8,622	562	5,434	63.0
c. Non-tax Revenue	32,350	26,239	23,293	1,062	16,392	31,179	931	15,961	51.2
<b>Total Revenue (a + b + c)</b>	242,752	218,501	201,231	17,902	142,663	287,990	20,244	162,110	56.3
d. Tax-GDP Ratio (base 2005-06)	10.65	9.73	9.01	0.85	6.39	11.55	0.87	6.57	-
e. Revenue-GDP ratio (base 2005-06)	12.29	11.06	10.18	0.91	7.22	12.95	0.91	7.29	-

- **Total revenue** collection in FY17 was 10.18 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 43.1 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 (87 percent up to March 2017-18).
- Growth rates of NBR & Non-NBR tax are 15.39 and 25.65 percent respectively. On the other hand, non-tax revenue collection reduced by 2.63 percent compared to the corresponding period of the previous fiscal year (FY17).
- For tax and non-tax revenue, achievements as to annual target were 56.9 and 51.2 percent respectively

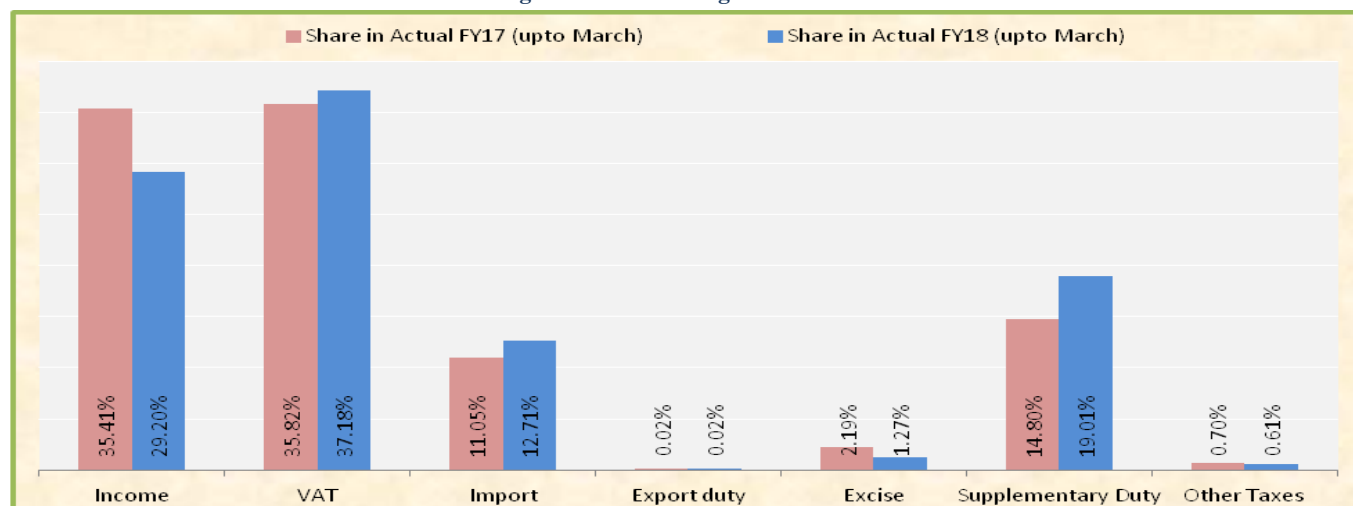
**Figure 6: Sources of Revenue Collection**



- Up to March 2018, total revenue collection for FY18 increased by 13.6 percent compared to the corresponding period of the previous fiscal year (FY17) and achievement as to annual target is 56.3 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 44.3 percent higher than the actual collection of the FY17
- In FY18 up to March 2018, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 37.1 percent was collected from VAT, 29.2 percent from income tax, 19.01 percent from supplementary duty, and 12.71 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 March	Accounts 2017-18 up to March
	Budget	Revised	Accounts March	Accounts 2016-17	Budget	Revised Budget	Accounts March		
<b>Revenues</b>	242,752	218,500	17,902	201,231	287,990	259454	20,244	142,663	162,110
Tax Revenue	210,402	192,261	16,840	177,938	256,812	232501	19,313	126,271	146,148
Non-Tax Revenue	32,350	26,239	1,062	23,293	31,179	26954	931	16,392	15,961
Foreign Grants	5,516	4,694	19	989	5,504	4457	8	244	57
<b>Revenue and Foreign Grants</b>	248,268	223,195	17,921	202,220	293,494	263911	20,252	142,906	162,167
<b>Non-Development Expenditure</b>	215,744	192,931	13,239	175,841	234,013	210578	14,514	109,446	118,970
Net Outlay for Food Account Operation	-594	561	285	2,961	361	3894	623	4,028	6,673
Loans & Advances (Net)	8,428	7,691	417	2,482	6,879	3335	-90	1,987	1,596
<b>Development Expenditure</b>	117,027	115,990	3,254	88,096	159,013	153688	5,767	33,832	39,938
Development Program financed from Revenue Budget	353	370	19	208	249	261	11	87	53
Non-ADP Project	4,147	2,987	0	2,206	3,512	3140	0	0	0
Annual Development Programme	110,700	110,700	3,074	84,100	153,331	148381	5,609	33,466	39,470
Non-ADP FFW and Transfer	1,826	1,933	160	1,582	1,921	1906	147	278	415
<b>Total Expenditure</b>	340,604	317,172	17,196	269,381	400,267	371495	20,815	149,292	167,178
<b>Overall Balance (Including Grants)</b>	-92,337	-93,978	725	-67,160	-106,773	-107584	-563	-6,385	-5,011
<b>Overall Balance (Excluding Grants)</b>	-97,852	-98,672	707	-68,149	-112,277	-112041	-571	-6,629	-5,068
(In percent of GDP 2005-06 base) (Including grants)	-4.67	-4.76	0.04	-3.40	-4.80	0.00	-0.03	-0.32	-0.23
(In percent of GDP 2005-06 base) (Excluding grants)	-4.95	-4.99	0.04	-3.45	-5.00	0.00	-0.03	-0.34	-0.23

- 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 4.80 percent of GDP;
- For FY18, actual overall balance up to March, 2018 (excluding grants) as percentage of GDP was 0.23 percent.

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

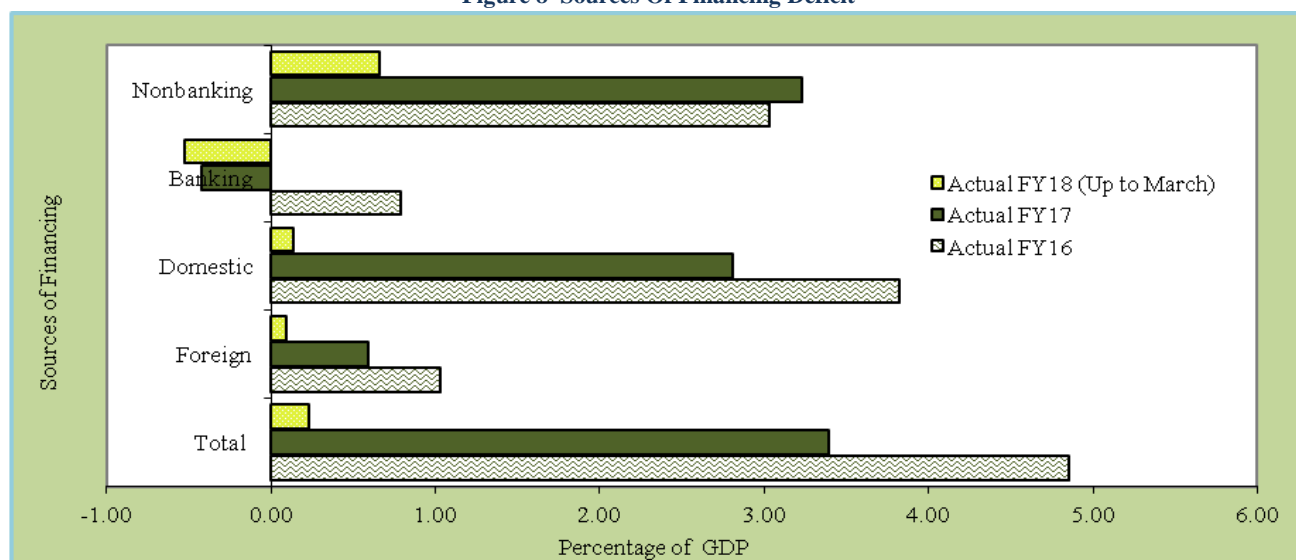
## 5.0 Financing

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 March	Accounts FY17	Budget	Revised Budget	Accounts March	Accounts FY17 up to March	Accounts FY18 up to March
<b>1.0 Foreign Borrowing-Net</b>	30,789	24,077	116	11,655	46,420	41,567	-622	2,267	2,114
<b>1.1 Foreign Borrowing</b>	38,947	31,587	972	18,855	55,313	51,040	785	7,618	8,804
<b>1.2 Amortization</b>	-8,158	-7,510	-855	-7,199	-8,893	-9,473	-1,407	-5,351	-6,690
<b>2.0 Domestic Borrowing</b>	61,548	69,904	-854	55,456	60,351	66,017	1,187	4,069	2,890
<b>2.1 Borrowing from Banking System (Net)</b>	38,938	23,904	-3,975	-8,379	28,202	19,917	-3,015	-16,702	-11,818
<b>2.1.1 Long-Term Debt (Net)</b>	28,910	8,506	-1,250	-477	20,887	14,830	250	-1,886	2,231
<b>2.1.2 Short-Term Debt (Net)</b>	10,028	15,398	-2,725	-7,902	7,315	5,087	-3,265	-14,815	-14,050
<b>2.2 Non-Bank Borrowing (Net)</b>	22,610	46,000	3,122	63,835	32,149	46,100	4,202	20,771	14,709
<b>2.2.1 National Savings Schemes (Net)</b>	19,610	45,000	4,377	51,806	30,150	44,000	3,587	37,032	36,648
<b>2.2.2 Others</b>	3,000	1,000	-1,255	12,029	1,999	2,100	615	-16,260	-21,939
<b>Total - Financing :</b>	92,337	93,981	-737	67,111	106,771	107,584	565	6,336	5,005
GDP	1,975,800	1,975,800	1,975,800	1,975,800	2,223,600	2,238,498	2,238,498	1,975,800	2,238,498
(In percent of GDP) :	4.67	4.76	-0.04	3.40	4.80	4.81	0.03	0.32	0.22

**Figure 8 Sources Of Financing Deficit**



For FY18, up to March, 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 (March)	Actual FY17 (Up to March)	Actual FY17	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)
General Public Services	42,105	29,348	19,186	6,476	27,172	49,711	395	12,509
LGRD	3,532	3,614	354	2,024	3,799	3,911	310	1,946
Defence	21,724	22,557	5,937	12,954	22,743	25,076	2	15,170
Public Order and safety	19,073	18,633	1,308	12,274	18,038	20,286	1,249	10,983
Education & technology	35,734	32,825	2,534	24,727	33,440	35,322	2,136	22,867
Health	11,252	9,911	895	7,272	3,101	11,140	695	6,120
Social Security and Welfare	16,041	16,950	1,786	6,731	12,319	19,831	954	7,629
Housing	1,273	1,175	123	787	1,175	1,164	75	595
Recreation, Culture and Religious Affairs	1,743	1,815	134	1,104	1,734	2,121	125	1,158
Fuel and Energy	85	73	5	50	74	162	4	158
Agriculture	15,469	12,846	795	7,072	10,258	15,496	1,999	6,597
Industrial & Economic Services	937	1,179	329	906	1,201	999	50	710
Transport and Communication	7,179	7,017	303	3,817	5,606	7,586	618	4,507
Interest	39,951	35,358	6,575	23,340	35,392	41,457	0	28,073
<b>Total - Non-Development Revenue Expenditure</b>	<b>216,097</b>	<b>193,301</b>	<b>40,265</b>	<b>109,533</b>	<b>176,051</b>	<b>234,262</b>	<b>8,610</b>	<b>119,024</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 (March)	Actual FY17 (Up to March)	Actual FY17	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)	Actual FY18 (up to March) as % Budget FY18
<b>Sub-total = GPS</b>	13443.4	42104.6	29348.2	19186.4	6475.7	27172.0	49710.7	394.5	12509.4	25.2
Office of the President	19.7	19.8	19.0	1.2	13.2	21.1	21.5	1.3	15.7	72.9
Parliament	196.0	293.8	293.6	15.4	129.5	230.1	298.0	20.7	154.7	51.9
Prime Minister's Office	323.3	411.4	418.3	25.7	216.3	354.4	487.0	28.3	223.3	45.8
Cabinet Division	42.4	55.6	52.5	3.6	33.7	49.5	59.8	6.0	35.7	59.7
Election Commission	770.2	362.1	339.8	34.6	149.4	236.7	308.4	24.5	178.2	57.8
Ministry of Public Administration	1601.9	1893.2	1787.5	147.9	1242.8	1589.8	1771.6	110.8	1038.9	58.6
Public Service Commission	40.7	47.3	43.6	3.1	31.7	43.9	46.5	2.6	35.5	76.3
Finance Division	7772.6	35512.6	23033.5	18769.1	2892.1	22111.4	43181.7	0.0	9383.3	21.7

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (March)	Actual FY17 (Up to March)	Actual FY17	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)	Actual FY18 (up to March) as % Budget FY18
Internal Resources Division	1374.3	1878.8	1682.4	106.1	908.7	1144.6	1865.5	77.4	724.9	38.9
Financial Institutions Division	128.3	161.2	158.2	3.6	89.5	156.9	111.2	7.1	60.9	54.8
Economic Relations Division	187.8	212.1	226.2	3.7	157.4	197.7	223.9	5.6	51.7	23.1
Planning Division/2	61.4	77.9	64.8	6.9	52.2	63.0	69.8	4.3	48.5	69.6
Implementation, Monitoring and Evaluation Division	24.3	39.9	39.3	1.4	11.5	36.7	51.2	1.3	23.6	46.1
Statistics and Informatics Division	210.7	198.2	156.2	21.3	170.0	148.5	165.2	11.6	99.6	60.3
Ministry of Foreign Affairs	689.8	940.9	1033.4	42.8	377.6	787.7	1049.3	93.0	434.9	41.4
<b>Sub-total = LGRD</b>	3118.8	3531.8	3613.7	353.7	2024.0	3798.8	3911.5	310.1	1946.3	49.8
Local Government Division	2416.2	2773.6	2842.6	331.9	1629.3	3018.8	3140.8	297.4	1586.1	50.5
Rural Development and Co-operatives Division	434.1	463.4	470.5	21.2	360.7	479.8	469.8	6.9	337.4	71.8
Ministry of Chittagong Hill Tracts Affairs	268.4	294.9	300.6	0.7	34.0	300.2	300.9	5.7	22.9	7.6
<b>Sub-total = Defence</b>	20031.7	21723.9	22557.4	5937.1	12953.6	22742.6	25075.7	1.7	15170.5	60.5
Ministry of Defence - Defence Services	19646.6	21248.1	22133.5	5934.3	12623.4	22347.2	23610.8	0.0	14877.5	63.0
Ministry of Defence - Others Services	359.9	446.7	392.9	0.7	314.9	366.4	1434.5	0.0	279.3	19.5
Armed Forces Division	25.1	29.1	31.0	2.1	15.3	29.0	30.4	1.7	13.6	44.7
<b>Sub-total=POS</b>	15177.1	19072.9	18632.7	1308.2	12274.0	18037.5	20286.4	1249.3	10983.0	54.1
Law and Justice Division	869.7	1042.9	914.7	86.5	795.7	923.6	915.9	63.2	655.9	71.6
Supreme Court	136.5	154.9	167.8	13.8	131.3	117.0	164.7	18.6	111.9	68.0
Public Security Division	14079.3	17775.8	15888.6	1200.4	11277.4	15659.3	17230.6	1062.8	9406.5	54.6
Anti Corruption Commission	73.7	78.9	76.8	6.4	54.6	84.3	81.3	5.3	51.6	63.5
Legislative and Parliamentary Affairs Division	17.8	20.5	23.2	1.0	15.0	22.2	21.8	1.1	14.7	67.7
Security Services Division	0.0	0.0	1561.6	0.0	0.0	1230.9	1872.2	98.3	742.4	39.7
<b>Sub-total = Edu</b>	29435.6	35733.7	32825.0	2534.0	24726.9	33440.0	35322.0	2135.6	22866.6	64.7
Ministry of Primary and Mass Education	11315.8	14451.9	11534.7	1276.1	9905.4	11846.0	13270.4	912.9	8064.0	60.8
Secondary and Higher Education Division	17681.7	20680.6	16334.3	1245.3	14462.0	17267.1	16976.3	873.7	11305.2	66.6
Ministry of Science and Technology	348.8	372.3	396.5	3.4	279.5	393.4	435.9	10.1	313.6	71.9
Information and Communication Technology Division	89.4	229.0	224.4	8.9	79.4	195.1	208.9	2.7	80.3	38.4
Technical and Madrasah Education Division	0.0	0.0	4335.1	0.3	0.7	3738.3	4430.5	336.3	3103.6	70.1
<b>Sub-total = Health</b>	9041.6	11252.4	9911.0	894.9	7272.2	3101.3	11140.2	695.5	6120.0	54.9
Health Services Division	9041.6	11252.4	9911.0	894.9	7272.2	3101.3	8340.3	482.7	5019.8	60.2

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (March)	Actual FY17 (Up to March)	Actual FY17	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)	Actual FY18 (up to March) as % Budget FY18
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	0.0	0.0	2799.9	212.8	1100.2	39.3
<b>Sub-total = SSW</b>	12222.7	16041.5	16950.0	1786.5	6730.8	12318.6	19831.0	953.8	7629.0	38.5
Ministry of Social Welfare	3100.1	4104.2	4003.8	859.2	2919.2	3990.5	4624.7	103.4	3229.6	69.8
Ministry of Women and Children Affairs	1561.3	1982.3	2015.4	31.9	424.4	1964.3	2317.0	57.3	479.3	20.7
Ministry of Liberation Affairs	2116.4	2545.3	2747.9	596.9	1890.0	2686.1	3566.3	644.9	2344.1	65.7
Ministry of Food	999.1	2002.5	2702.9	18.2	135.6	166.4	3456.6	2.1	24.5	0.7
Ministry of Disaster Management and Relief	4445.7	5407.2	5480.1	280.3	1361.5	3511.3	5866.4	146.2	1551.5	26.4
<b>Sub-total = HCS</b>	1292.1	1273.0	1175.3	123.3	786.9	1174.6	1163.9	75.0	595.0	51.1
Ministry of Housing and Public Works	1292.1	1273.0	1175.3	123.3	786.9	1174.6	1163.9	75.0	595.0	51.1
<b>Sub-total = RCRA</b>	1576.6	1742.5	1815.3	133.5	1104.4	1733.7	2120.9	125.0	1157.8	54.6
Ministry of Information	548.8	663.3	657.1	56.6	475.3	612.0	621.7	36.8	439.7	70.7
Ministry of Cultural Affairs	268.7	241.1	256.9	8.9	145.1	249.9	223.9	9.3	167.9	75.0
Ministry of Religious Affairs	184.0	203.7	211.6	25.1	107.3	205.0	216.0	17.2	157.5	72.9
Ministry of Youth and Sports	575.1	634.4	689.8	42.9	376.7	666.8	1059.3	61.6	392.7	37.1
<b>Sub-total = FE</b>	63.8	84.7	72.7	5.2	50.1	74.4	161.9	3.6	158.5	97.9
Energy and Mineral Resources Division	47.7	62.1	43.5	3.4	36.6	52.0	112.9	2.9	128.8	114.1
Power Division	16.1	22.6	29.2	1.8	13.5	22.4	49.0	0.7	29.6	60.5
<b>Sub-total = Agr</b>	12245.5	15469.2	12845.8	794.5	7071.7	10258.1	15496.4	1998.5	6597.4	42.6
Ministry of Agriculture/3	9006.2	11834.5	8604.1	587.2	4549.2	5987.9	11800.0	1720.6	4148.8	35.2
Ministry of Fisheries and Livestock	881.4	991.4	840.1	79.9	710.0	853.6	913.9	67.9	604.8	66.2
Ministry of Environment and Forest	506.8	617.8	1494.0	36.0	383.9	1465.7	535.5	58.7	321.8	60.1
Ministry of Land	923.7	1071.6	941.4	90.3	777.0	986.2	995.4	65.5	591.6	59.4
Ministry of Water Resources	927.5	953.9	966.2	1.0	651.4	964.7	1251.6	85.9	930.4	74.3
<b>Sub-total = IES</b>	821.9	937.0	1179.4	329.3	905.8	1201.5	998.6	49.9	709.8	71.1
Ministry of Industries	230.1	241.5	255.8	3.3	170.8	251.6	304.5	3.9	306.2	100.6
Ministry of Textiles and Jute	122.1	145.4	417.8	286.5	371.3	430.7	151.7	13.1	100.6	66.3
Ministry of Commerce	198.3	173.0	185.8	14.9	142.5	207.4	173.8	7.8	102.5	59.0
Ministry of Labour and Employment	79.6	104.7	76.2	9.0	66.1	94.7	94.2	5.9	52.7	56.0
Ministry of Expatriates' Welfare and Overseas Employment	191.8	272.5	243.8	15.5	155.0	217.0	274.5	19.1	147.9	53.9
<b>Sub-total = TC</b>	5673.7	7178.5	7017.1	303.0	3817.0	5605.7	7585.6	617.9	4507.3	59.4
Road Transport and Highways Division	2393.0	2749.1	2674.1	199.5	1433.1	2544.2	2876.2	310.0	1616.2	56.2
Ministry of Railways	2071.8	2834.8	2704.1	0.5	1242.0	1435.2	3011.7	195.4	1762.6	58.5
Ministry of Shipping	411.0	524.2	522.3	6.5	370.6	509.4	546.9	38.9	396.6	72.5



Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (March)	Actual FY17 (Up to March)	Actual FY17	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)	Actual FY18 (up to March) as % Budget FY18
Ministry of Civil Aviation and Tourism	53.7	59.8	43.2	4.4	54.7	41.8	43.0	0.4	28.5	66.2
Posts and Telecommunications Division	712.8	979.2	1042.0	91.9	708.3	1044.4	1081.4	71.6	697.4	64.5
Bridges Division	31.5	31.4	31.4	0.0	8.3	30.8	26.4	1.6	6.0	22.7
<b>Sub-total = Interest</b>	33058.1	39951.0	35357.6	6575.0	23340.3	35392.1	41457.0	0.0	28073.1	67.7
Domestic	31449.9	38240.0	33494.6	6454.2	21804.7	33551.2	39511.4	0.0	26408.7	66.8
Foreign	1608.2	1711.0	1863.0	120.8	1535.6	1840.8	1945.6	0.0	1664.4	85.5
<b>Total Non-Development Revenue Expenditure</b>	157202.4	216096.7	193301.3	40264.6	109533.4	176050.9	234261.8	8610.3	119023.7	50.8

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

(In Crore Taka)

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to March)	Budget FY18	Actual FY18 (Up to March)	Actual FY17 (Up to March) as % of Budget FY17	Actual FY18 (upto March) as % of Budget FY18
<b>Pay and Allowances</b>	50,774.9	49,746.4	49,042.5	32,972.8	53,833.4	33,855.9	64.94	62.89
Pay of Officers	6,547.6	6,706.5	6,605.1	4,911.2	7,360.9	5,116.7	75.0	69.5
Pay of Establishment	21,262.5	20,047.2	20,385.1	14,014.2	21,754.3	13,795.3	65.9	63.4
Allowances	22,964.8	22,992.7	22,052.3	14,047.4	24,718.2	14,943.9	61.2	60.5
<b>Goods and Services</b>	20,647.8	23,003.9	20,549.4	10,615.8	24,725.8	11,965.9	51.41	48.39
Supplies and Services	15,283.2	17,250.6	15,022.9	8,232.1	18,356.6	9,331.9	53.9	50.8
Repairs, Maintenance & Rehabilitation	5,364.6	5,753.2	5,526.5	2,383.7	6,369.2	2,634.0	44.4	41.4
<b>Interest Payments</b>	39,951.0	35,357.6	35,392.1	23,340.3	41,457.0	28,073.1	58.42	67.72
Domestic	38,240.0	33,494.6	33,551.2	21,804.7	39,511.4	26,408.7	57.0	66.8
Foreign	1,711.0	1,863.0	1,840.8	1,535.6	1,945.6	1,664.4	89.8	85.5
<b>Subsidies and Current Transfers</b>	75,306.0	69,763.2	57,716.8	37,387.3	83,794.8	38,521.5	49.65	45.97
Subsidies	17,729.0	15,329.6	6,867.5	4,407.9	19,454.4	3,314.0	24.9	17.0
Grants in Aid	40,585.0	41,688.3	35,287.7	22,313.9	41,321.6	24,352.0	55.0	58.9
Contributions to Intl Organization	65.6	67.3	43.5	19.3	67.6	11.7	29.4	17.3
Write-off of loans & advances	4.0	4.0	0.2	0.2	4.0	0.0	4.3	0.9
Pensions and Gratuities'	16,915.4	12,667.0	15,516.0	10,644.4	22,940.2	10,843.2	62.9	47.3
Others	7.0	7.0	1.8	1.7	7.0	0.6	24.9	8.6
<b>Block Allocation</b>	2,286.3	282.3	209.3	103.8	3,326.8	97.1	4.54	2.92
Unexpected	2,000.0	0.0	32.8	18.7	2,000.0	0.5	0.9	0.0
Others	286.3	282.3	176.5	85.1	1,326.8	96.7	29.7	7.3
<b>Non-Development Revenue Expenditure (A)</b>	188,966.1	178,153.4	162,910.1	104,420.0	207,137.9	112,513.6	55.3	54.3
<b>Acquisition of Assets and Works (B)</b>	9,831.6	11,731.6	11,194.5	4,885.7	12,905.6	6,411.1	49.69	49.68
Acquisition of Assets	7,191.8	7,992.7	7,603.3	3,990.7	9,542.1	5,565.6	55.5	58.3

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to March)	Budget FY18	Actual FY18 (Up to March)	Actual FY17 (Up to March) as % of Budget FY17	Actual FY18 (upto March) as % of Budget FY18
Acquisition of Land Assets	636.9	808.0	646.3	179.8	798.3	288.1	28.2	36.1
Construction and Works	2,002.9	2,930.9	2,944.9	715.2	2,565.2	557.3	35.7	21.7
Investments in Shares and Equities ( C )	16,945.9	3,046.0	1,736.4	140.1	13,969.5	45.4	0.83	0.33
Share Capital	13,120.9	521.0	151.6	140.1	10,144.5	30.4	1.1	0.3
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	86.8	248.8	53.4	24.58	21.45
Detail Estimates	216.5	276.0	205.6	82.7	121.1	53.4	38.2	44.1
Block Allocation	136.6	94.2	2.7	4.1	127.7	0.0	3.0	0.0
<b>Total - Non-Development Expenditure (A+B+C+D+E) :</b>	216,096.7	193,301.3	176,049.2	109,532.6	234,261.8	119,023.4	50.7	50.8

#### 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 (March)	Actual FY17 (Up to March)	Actual FY17	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)	Actual FY17 (up to March) as % of Revised Budget FY17	Actual FY18 (up to March) as % Budget FY18
Sub-total = GPS	5,169.1	4,497.1	137.9	653.0	2,076.7	4,769.2	61.2	805.8	14.52	16.90
Parliament	1.1	0.8	0.0	0.6	0.6	16.4	0.0	0.0	73.81	0.00
Prime Minister's Office	909.4	844.9	18.1	247.1	773.9	969.4	26.7	451.0	29.25	46.52
Cabinet Division	41.9	29.4	0.0	0.2	0.7	35.1	0.0	0.0	0.83	0.09
Election Commission	927.8	461.6	2.4	112.3	394.7	761.9	0.1	80.8	24.32	10.61
Ministry of Public Administration	126.8	114.3	12.0	26.8	104.1	225.0	12.0	31.5	23.47	14.02
Public Service Commission	0.0	5.0	0.0	0.0	4.6	27.5	0.0	7.9	0.00	28.86
Finance Division	634.5	322.6	83.7	86.7	202.0	436.4	0.0	126.4	26.89	28.97
Internal Resources Division (IRD)	422.5	404.2	4.6	86.7	135.8	340.1	1.2	12.2	21.45	3.59
Financial Institutions Division	170.1	95.7	0.0	1.3	80.2	117.0	0.0	0.5	1.36	0.39
Economic Relations Division	33.2	29.7	5.5	17.6	61.6	36.7	7.9	26.9	59.46	73.32
Planning Division/2	1,331.8	1,651.1	3.1	31.5	86.3	1,261.9	4.8	36.9	1.91	2.93
Implementation, Monitoring and Evaluation Division	121.6	215.4	0.2	5.2	27.8	49.3	0.4	7.7	2.41	15.61
Statistics and Informatics Division	302.1	292.7	8.2	36.7	193.0	352.7	7.4	21.1	12.53	5.98
Ministry of Foreign Affairs	146.4	30.0	0.0	0.3	11.4	139.8	0.9	2.7	1.11	1.96
Sub-total = LGRD	20,006.6	21,229.3	846.8	5,915.1	14,113.5	23,788.2	1,315.2	7,277.3	27.86	30.59

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (March)	Actual FY17 (Up to March)	Actual FY17	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)	Actual FY17 (up to March) as % of Revised Budget FY17	Actual FY18 (up to March) as % Budget FY18
Local Government Division	18,548.4	19,406.5	696.0	5,207.2	12,367.4	21,524.6	1,148.4	6,095.3	26.83	28.32
Rural Development and Co-operatives Division	913.6	1,151.9	64.3	427.2	1,139.7	1,414.4	160.9	746.2	37.08	52.76
Ministry of Chittagong Hill Tracts Affairs	544.7	670.9	86.5	280.8	606.3	849.3	5.9	435.8	41.85	51.32
Sub-total = Defence	405.8	655.0	563.5	29.2	595.6	679.9	0.0	25.0	4.46	3.68
Ministry of Defence - Defence Services	405.8	655.0	563.5	29.2	595.6	679.9	0.0	25.0	4.46	3.68
Sub-total=POS	1,989.0	2,092.9	107.9	612.2	1,749.4	2,564.2	76.8	606.6	29.25	23.66
Law and Justice Division	474.5	508.4	34.0	143.7	362.3	504.5	25.8	173.2	28.26	34.33
Public Security Division	1,499.8	884.0	73.9	468.6	1,150.8	1,044.8	31.3	318.2	53.01	30.45
Anti Corruption Commission	12.0	9.6	0.0	0.0	6.1	20.4	0.0	3.1	0.00	15.03
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	19.7	112.2	0.00	11.28
Sub-total = Edu	17,179.8	17,467.2	561.0	5,026.8	15,563.2	30,122.2	546.8	5,082.8	28.78	16.87
Ministry of Primary and Mass Education	7,709.8	6,262.5	244.7	2,086.6	5,450.8	8,751.9	316.9	1,773.0	33.32	20.26
Secondary and Higher Education Division	6,166.7	5,373.2	307.0	1,736.0	5,117.5	6,164.7	149.7	1,009.1	32.31	16.37
Ministry of Science and Technology	1,697.3	3,817.1	4.0	1,107.9	3,668.1	10,602.1	19.8	1,559.0	29.02	14.71
Information and Communication Technology Division	1,606.0	1,594.5	5.3	96.3	1,116.8	3,764.7	37.1	683.3	6.04	18.15
Technical and Madrasah Education Division	0.0	419.8	0.1	0.1	210.0	838.9	23.4	58.3	0.01	6.95
Sub-total = Health	6,234.5	4,917.6	77.3	1,926.6	3,519.8	9,511.4	376.5	2,184.6	39.18	22.97
Health Services Division	6,234.5	4,917.6	77.3	1,926.6	3,344.2	7,841.7	321.3	1,869.7	39.18	23.84
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	175.6	1,669.7	55.1	314.9	#DIV/0!	18.86
Sub-total = SSW	3,839.8	4,232.3	307.9	936.0	3,889.4	4,295.1	242.0	1,129.0	22.11	26.28
Ministry of Social Welfare	167.6	134.7	9.3	39.6	131.9	207.6	9.9	65.6	29.41	31.59
Ministry of Women and Children Affairs	168.2	157.3	4.4	49.7	123.6	258.0	6.7	68.6	31.57	26.58
Ministry of Liberation Affairs	466.3	235.0	13.8	67.1	226.9	420.0	16.4	80.9	28.55	19.26
Ministry of Food	439.9	238.7	40.7	57.8	178.1	423.2	3.1	49.4	24.21	11.68
Ministry of Disaster Management and Relief	2,597.7	3,466.6	239.8	721.8	3,228.9	2,986.3	206.0	864.5	20.82	28.95
Sub-total = HCS	1,844.6	3,998.5	12.1	1,851.2	3,830.4	2,569.0	241.6	999.4	46.30	38.90
Ministry of Housing and Public Works	1,844.6	3,998.5	12.1	1,851.2	3,830.4	2,569.0	241.6	999.4	46.30	38.90
Sub-total = RCRA	961.3	948.2	25.3	380.3	873.9	1,487.3	23.0	572.2	40.11	38.47
Ministry of Information	173.3	176.0	3.1	34.9	139.0	524.2	3.6	40.8	19.81	7.78
Ministry of Cultural Affairs	180.0	109.2	15.7	43.3	74.6	192.9	1.5	69.3	39.66	35.95
Ministry of Religious Affairs	320.5	394.0	1.7	167.6	394.0	442.9	0.0	330.1	42.53	74.54
Ministry of Youth and Sports	287.5	269.0	4.8	134.6	266.3	327.3	17.8	132.0	50.04	40.31
Sub-total = FE	14,951.1	14,489.0	158.8	5,034.2	14,546.3	20,956.6	336.5	7,882.6	34.74	37.61
Energy and Mineral Resources Division	1,911.0	1,067.9	2.3	236.0	1,099.3	2,111.3	156.7	472.7	22.10	22.39
Power Division	13,040.1	13,421.1	156.5	4,798.2	13,447.0	18,845.3	179.8	7,409.9	35.75	39.32

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (March)	Actual FY17 (Up to March)	Actual FY17	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)	Actual FY17 (up to March) as % of Revised Budget FY17	Actual FY18 (up to March) as % Budget FY18
Sub-total = Agr	7,237.7	7,188.3	563.9	2,709.7	6,633.8	8,932.5	333.5	3,095.4	37.70	34.65
Ministry of Agriculture/3	1,840.5	1,771.8	129.9	894.6	1,620.3	1,799.9	102.6	731.4	50.49	40.63
Ministry of Fisheries and Livestock	810.3	821.7	48.3	286.8	782.6	1,014.8	37.1	282.3	34.90	27.82
Ministry of Environment and Forest	414.5	356.3	15.3	94.6	209.1	584.6	2.6	43.9	26.56	7.52
Ministry of Land	413.3	449.2	19.1	77.9	350.8	858.6	35.3	134.2	17.35	15.63
Ministry of Water Resources	3,759.2	3,789.2	351.3	1,355.8	3,671.1	4,674.7	155.9	1,903.6	35.78	40.72
Sub-total = IES	2,620.2	1,666.9	14.0	281.5	997.3	3,081.8	57.6	494.0	16.89	16.03
Ministry of Industries	1,471.6	564.0	0.2	179.4	493.4	1,520.2	25.6	364.5	31.82	23.98
Ministry of Textiles and Jute	280.0	285.0	7.4	68.7	273.2	543.0	16.5	60.4	24.10	11.12
Ministry of Commerce	379.3	367.2	0.0	0.1	58.2	438.0	0.5	2.5	0.02	0.56
Ministry of Labour and Employment	202.7	214.0	2.9	11.4	27.9	168.3	3.8	18.1	5.34	10.77
Ministry of Expatriates' Welfare and Overseas Employment	286.6	236.8	3.5	21.9	144.6	412.4	11.2	48.5	9.25	11.76
Sub-total = TC	30,087.1	29,250.5	489.2	8,388.9	17,291.6	42,494.4	2,039.0	9,730.4	28.68	22.90
Road Transport and Highways Division	8,161.3	9,403.1	384.6	1,821.9	7,953.0	16,820.3	257.8	3,645.0	19.38	21.67
Ministry of Railways	9,115.0	9,278.0	0.0	1,491.9	2,053.4	13,001.1	288.3	1,743.1	16.08	13.41
Ministry of Shipping	1,530.5	1,707.8	88.2	533.6	1,846.8	2,185.0	112.1	861.0	31.24	39.41
Ministry of Civil Aviation and Tourism	488.6	473.1	0.7	58.2	451.5	643.6	0.0	188.7	12.31	29.31
Posts and Telecommunications Division	1,534.1	1,861.4	15.5	862.4	1,249.1	1,440.9	2.2	192.7	46.33	13.37
Bridges Division	9,257.5	6,527.0	0.0	3,620.9	3,737.8	8,403.5	1,378.6	3,099.9	55.48	36.89
Total Development Revenue Expenditure	112,526.5	112,632.7	3,865.6	33,744.8	85,681.0	155,251.8	5,649.7	39,885.0	29.96	25.69

## Appendix 5: Revenue Collection

(in crore taka)

	Actual FY16	Fiscal Year 2016-17					Fiscal Year 2017-18		
		Budget FY17	Revised Budget FY17	Actual FY17 (March)	Actual FY17 (Up to March)	Actual FY17	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)
<b>Tax Revenue (a+b)</b>	151,886.3	210,402.0	192,261.3	16,840.1	126,270.6	177,938.2	256,811.6	19,313.3	146,148.3
<b>a. NBR</b>	146,241.7	203,152.0	185,000.0	16,214.1	121,946.2	171,639.3	248,190.0	18,751.3	140,714.7
a.1 Income	45,078.7	71,940.0	62,754.3	6,021.7	36,211.0	52,504.9	85,176.3	6,472.0	41,090.7
a.2 VAT	54,576.2	72,764.5	68,675.0	5,463.7	45,816.4	63,865.7	91,254.4	6,590.8	52,311.4
a.3 Import	17,796.1	22,450.2	21,571.9	1,803.8	15,053.6	20,764.6	30,023.8	2,070.9	17,879.5
a.4 Export	30.2	44.6	33.6	2.6	19.4	22.2	44.1	1.5	30.8
a.4 Excise	1,560.1	4,449.1	1,199.7	197.0	1,581.9	1,790.9	1,599.2	253.6	1,783.9
a.5 Sup	26,133.4	30,075.6	29,519.8	2,606.0	22,441.7	31,517.0	38,401.6	3,254.9	26,754.2
a.6 Other Taxes	1,067.0	1,428.0	1,245.7	119.4	822.2	1,173.9	1,690.7	107.5	864.3
<b>b. Non-NBR</b>	5,644.6	7,250.0	7,261.3	626.0	4,324.4	6,298.9	8,621.6	562.1	5,433.6
b.1 Narcotics & Liquor	67.0	150.6	150.6	5.4	48.5	68.4	92.1	6.2	56.3
b.2 Vehicles	1,627.8	1,770.0	1,720.0	136.5	1,053.3	1,493.7	1,800.0	131.0	1,187.8

		Fiscal Year 2016-17					Fiscal Year 2017-18		
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (March)	Actual FY17 (Up to March)	Actual FY17	Budget FY18	Actual FY18 (March)	Actual FY18 (up to March)
b.3 Land Revenue	827.4	1,059.7	1,121.0	81.8	554.8	1,184.8	1,264.2	76.3	1,336.2
b.4 Stamp Duty	3,122.4	4,269.7	4,269.7	402.3	2,667.8	3,552.0	5,465.2	348.5	2,853.3
<b>c. Non-tax Revenue</b>	20,842.6	32,350.0	26,239.3	1,062.0	16,392.2	23,293.2	31,178.6	930.6	15,961.2
c.1 Dividend and Profit	3,165.7	7,922.3	3,709.1	62.9	1,705.9	3,231.7	5,397.8	35.7	1,444.6
c.2 Interest	1,073.0	800.6	2,931.3	103.7	1,564.8	2,211.2	1,936.7	98.8	1,272.3
c.3 Administrative Fees and Charges	3,561.5	4,838.9	4,858.1	381.3	2,829.1	3,888.9	5,654.0	374.2	3,172.4
c.4 Fines, Penalties and Forfeiture	348.9	356.4	425.2	57.7	409.6	578.1	470.2	38.9	435.1
c.5 Receipts for Services Rendered	707.4	602.3	641.7	43.0	396.0	606.3	710.3	62.0	476.9
c.6 Rents, Leases and Recoveries	110.2	129.5	136.0	11.6	77.8	121.7	151.9	11.1	86.4
c.7 Tolls and Levies	772.3	758.6	918.6	94.9	821.3	1,101.5	1,007.1	108.0	891.7
c.8 Non-Commercial Sales	528.2	544.0	565.2	58.0	356.0	561.5	613.2	42.8	385.0
c.9 Defence Receipts	1,754.1	2,344.5	2,345.1	13.2	109.3	1,571.3	2,575.4	1.1	10.5
c.10 Other Non-Tax Revenue and Receipts	7,819.9	12,332.0	7,822.6	220.6	7,247.1	8,342.9	10,240.1	102.0	6,318.7
c.11 Railway	642.6	1,350.0	1,510.0	0.0	538.0	670.8	2,000.0	49.4	886.9
c.12 Post Offices	287.6	306.0	310.0	5.6	136.9	160.8	351.0	4.7	56.2
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	9.5	200.2	246.5	70.9	1.9	524.5
<b>Total Revenue (a+b+c)</b>	172,728.9	242,752.0	218,500.6	17,902.2	142,662.9	201,231.4	287,990.2	20,243.9	162,109.5
d. Tax-GDP Ratio (base 2005-06)	7.69	10.65	9.73	0.85	6.39	9.01	11.55	0.87	6.57
e. Revenue-GDP ratio (base 2005-06)	8.74	12.29	11.06	0.91	7.22	10.18	12.95	0.91	7.29

#### 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 March/Actual FY17 up to March)*100	(Actual FY18 up to March/ Budget FY18)*100
Tax Revenue (a+b)	91.4	144.3	133.6	88.4	115.7	56.9
a. NBR	91.1	144.6	134.2	85.3	115.4	56.7
a.1 Income	87.2	162.2	135.7	26.1	113.5	48.2
a.2 VAT	94.4	142.9	132.9	31.7	114.2	57.3
a.3 Import	96.1	144.6	139.2	10.3	118.8	59.6
a.4 Export	75.3	198.5	131.3	0.0	158.9	69.8
a.4 Excise	27.0	89.3	133.3	0.9	112.8	111.5
a.5 Sup	98.2	121.8	130.1	15.7	119.2	69.7
a.6 Other Taxes	87.2	144.0	135.7	0.6	105.1	51.1
b. Non-NBR	100.2	136.9	118.7	3.1	125.6	63.0

	(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 March/Actual FY17up to March)*100	(Actual FY18 up to March/ Budget FY18)*100
b.1 Narcotics & Liquor	100.0	134.7	61.2	0.0	115.9	61.1
b.2 Vehicles	97.2	120.5	104.7	0.7	112.8	66.0
b.3 Land Revenue	105.8	106.7	112.8	0.6	240.8	105.7
b.4 Stamp Duty	100.0	153.9	128.0	1.8	107.0	52.2
c. Non-tax Revenue	81.1	133.9	118.8	11.6	97.4	51.2
c.1 Dividend and Profit	46.8	167.0	145.5	1.6	84.7	26.8
c.2 Interest	366.1	87.6	66.1	1.1	81.3	65.7
c.3 Administrative Fees and Charges	100.4	145.4	116.4	1.9	112.1	56.1
c.4 Fines, Penalties and Forfeiture	119.3	81.3	110.6	0.3	106.2	92.5
c.5 Receipts for Services Rendered	106.5	117.1	110.7	0.3	120.4	67.1
c.6 Rents, Leases and Recoveries	105.0	124.9	111.7	0.1	111.0	56.9
c.7 Tolls and Levies	121.1	91.4	109.6	0.5	108.6	88.5
c.8 Non-Commercial Sales	103.9	109.2	108.5	0.3	108.2	62.8
c.9 Defence Receipts	100.0	163.9	109.8	0.8	9.6	0.4
c.10 Other Non-Tax Revenue and Receipts	63.4	122.7	130.9	4.1	87.2	61.7
c.11 Railway	111.9	298.2	132.5	0.3	164.8	44.3
c.12 Post Offices	101.3	218.3	113.2	0.1	41.0	16.0
c.13 Telegraph and Telephone Board	-	0.0	-	0.0	656.4	-
c. 14 Capital Revenue	102.2	28.8	106.8	0.1	261.9	739.4
Total Revenue (a+b+c)	90.0	143.1	131.8	100.0	113.6	56.3

**Notes:**

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

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