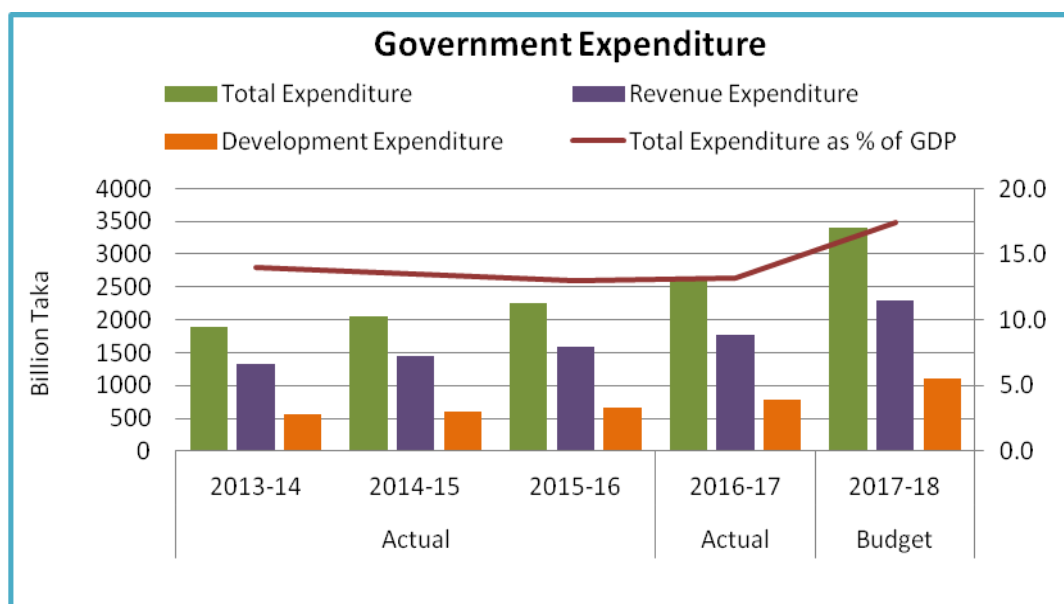




Monthly Report on Fiscal Position

February 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 February, 2018 in the current fiscal year (FY 18) is 44.6 percent of the non-development budget estimates. Actual development expenditure during the same period is 21.9 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 February 2018, 49.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.0 Percent). Total NBR tax collection is 49.1 percent of the annual target. Regarding NTR (Non Tax Revenue), 48.2 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 February 2017, in current fiscal, overall balance (excluding grants) is 0.20 percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 NON-DEVELOPMENT EXPENDITURE

1.1 NON-DEVELOPMENT EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation & Growth

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

Table 1: Non-Development Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2016-17					Fiscal Year 2017-18					
	Budget FY17	Revised Budget FY17	Actual Expenditure FY17	Sector's Share in Actual Expenditure (%) FY17	Actual FY17 as % of Revised Budget	Budget FY18	Budget FY18 as % of Budget FY17	Budget as % of Revised Budget FY17	Budget as % of Actual FY17	Actual FY18 (up to February)	Actual (up to February) as % of Budget FY18
GPS	42,105	29,348	12,239	6.8	41.7	49,711	118.1	169.4	406.2	11,081	22.3
LGRD	3,532	3,614	3,811	2.1	105.5	3,911	110.7	108.2	102.6	1,636	41.8
Defense	21,724	22,557	24,181	13.5	107.2	25,076	115.4	111.2	103.7	13,228	52.8
POS	19,073	18,633	20,117	11.2	108.0	20,286	106.4	108.9	100.8	9,734	48.0
Edu	35,734	32,825	36,336	20.3	110.7	35,322	98.8	107.6	97.2	20,736	58.7
Health	11,252	9,911	11,504	6.4	116.1	11,140	99.0	112.4	96.8	5,425	48.7
SSW	16,041	16,950	15,108	8.4	89.1	19,831	123.6	117.0	131.3	6,675	33.7
Housing	1,273	1,175	1,438	0.8	122.4	1,164	91.4	99.0	80.9	520	44.7
RCRA	1,743	1,815	1,892	1.1	104.2	2,121	121.7	116.8	112.1	1,033	48.7
F&E	85	73	77	0.0	106.3	162	191.2	222.8	209.7	155	95.7
Agri	15,469	12,846	11,294	6.3	87.9	15,496	100.2	120.6	137.2	4,599	29.7
IES	937	1,179	1,249	0.7	105.9	999	106.6	84.7	80.0	660	66.1
Trans	7,179	7,017	5,757	3.2	82.0	7,586	105.7	108.1	131.8	3,889	51.3
Interest payment	39,951	35,358	33,938	19.0	96.0	41,457	103.8	117.3	122.2	25,026	60.4
Total	216,097	193,301	178,941	100	92.6	234,262	108.4	121.2	130.9	104,396	44.6

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 February 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, Public Order and 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 February 2018 amounts to 44.6 percent of the total non-development budget.

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

² Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, Hlth = Health, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 Broad Sector-wise Allocation

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

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY17	31.6	38.1	3.3	6.3	19.0	1.8
Sector Share in Budget FY18	40.6	30.5	3.3	6.6	17.7	1.3
Sector share in Actual expenditure FY18 (Up to February)	32.6	33.5	3.9	4.4	24.0	1.6

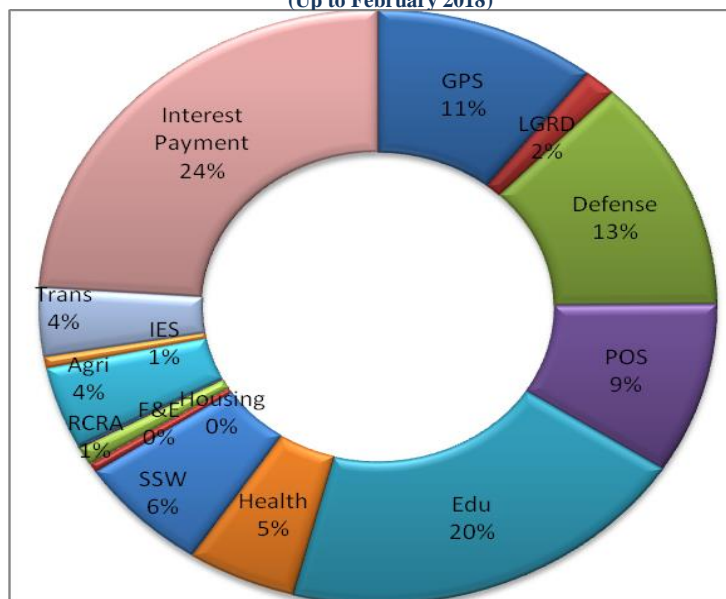
Note:

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 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 in FY17;
- Till February 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 February 2018)



Total non-development spending up to February, 2018 in the current fiscal year (FY18) is 44.6 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 (13 percent) and General Public Service (11 percent).

1.1.4 Sector-wise Utilization

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

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

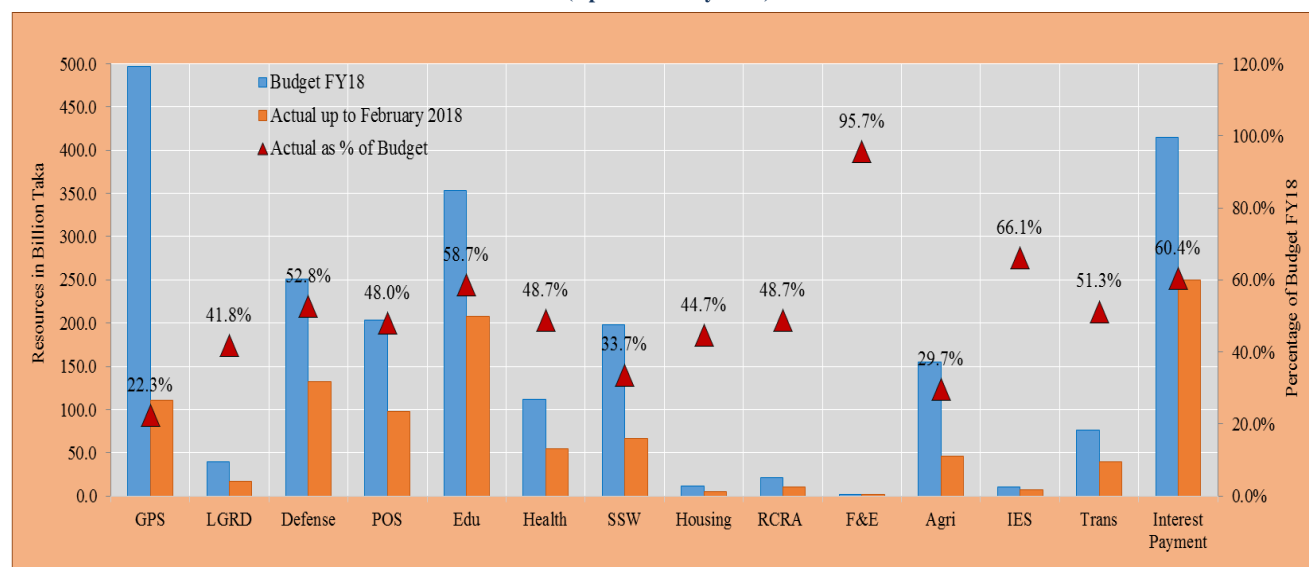


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel and Energy (95.7%), industries and economic services (66.1%), education (58.7%), defence (52.8%), health (48.7%), recreation, cultures and religious affairs (48.7%), public order and safety (52.8%), 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 February 2018 is 44.6 percent of the budget estimate, which was 49.8 percent of the revised budget and 44.5 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 February 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 February 2018)

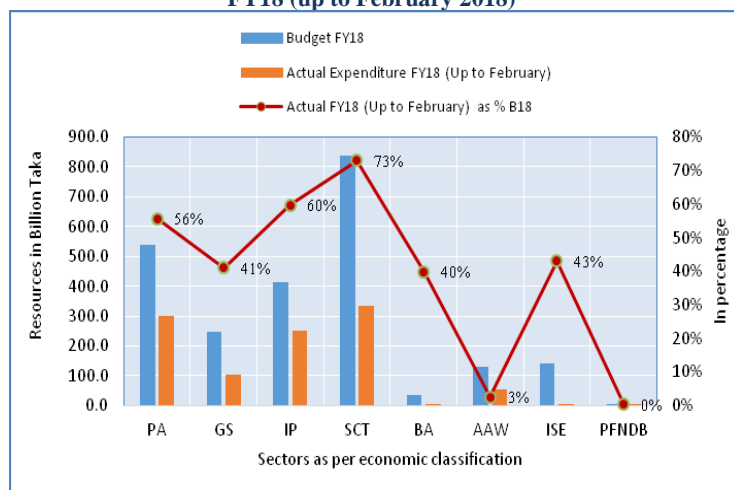
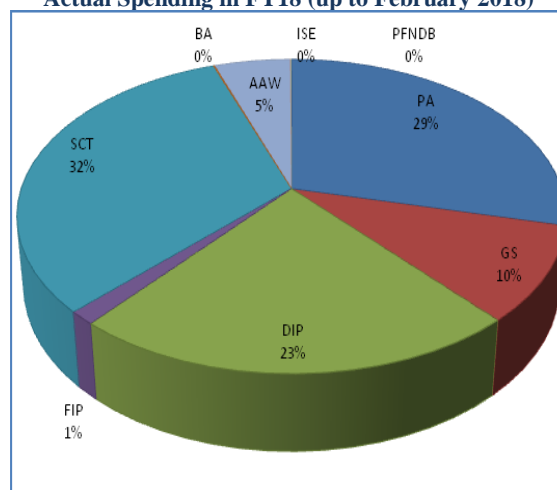


Figure 4: Share of Different Categories in Total Actual Spending in FY18 (up to February 2018)



Up to February 2018, utilization rate of total non-development expenditure is 44.6 percent. For some categories, like subsidies & current transfer (73%), interest payments (60%) and pay and allowances (56%) 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**³ is shown in **Table 3**.

- Up to February 2018, actual expenditure is 21.97 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 27.1 percent of the revised budget;
- During this period, recreation-culture- religious-affairs sector made the highest utilization of allocated resources (36.84 percent) followed by fuel & energy (36.01 percent), agriculture, fisheries and livestock (30.92 percent), housing (29.50 percent) and local government and rural development (25.02 percent);
- Some of the sectors with large allocation like education (15.06%), transport and communication (18.09%), and health (19.01%) showed less-than-average performance.

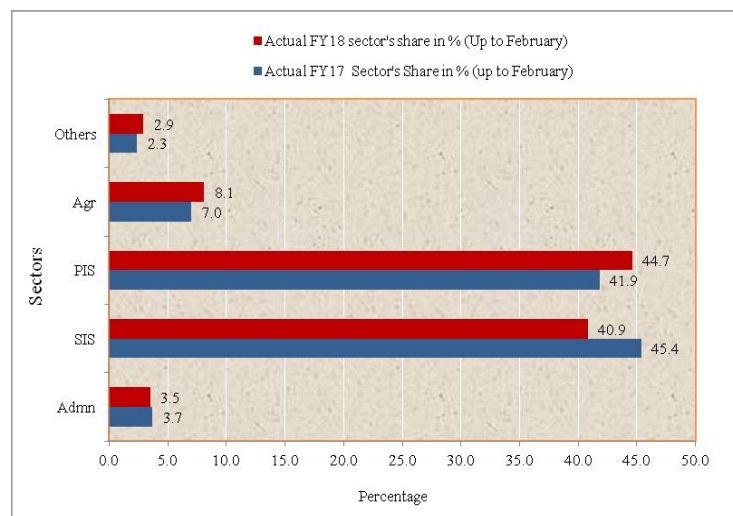
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Year: 2016-17						Fiscal Year 2017-18					
	Budget FY17	Revised FY17	Actual FY17	Actual FY17 (Up to February)	Sector Share in Actual (up to February (%))	Actual FY17 as % of Revised FY17	Budget FY18	Actual FY18 (up to February)	Budget FY18 as % of Revised FY18	Budget FY18 as % of Actual FY17	Actual FY18 (Up to February) as % of Budget FY18	Actual FY18 sector's share in % (Up to February)
GPS	5,169	4,497	1,802	585	1.92	40.07	4,769	640	106.05	264.65	13.41	1.88
LGRD	20,007	21,229	14,129	5,068	16.61	66.55	23,788	5,953	112.05	168.37	25.02	17.45
Defence	406	655	52	26	0.09	7.92	680	24	103.80	1310.96	3.50	0.07
POS	1,989	2,093	1,860	504	1.65	88.89	2,564	530	122.52	137.83	20.66	1.55
Edu	17,180	17,467	14,946	4,466	14.64	85.56	30,122	4,536	172.45	201.55	15.06	13.30
Health	6,235	4,918	3,714	1,849	6.06	75.53	9,511	1,808	193.42	256.07	19.01	5.30
SSW	3,840	4,232	3,933	628	2.06	92.94	4,295	887	101.48	109.20	20.65	2.60
HCS	1,845	3,999	3,831	1,839	6.03	95.81	2,569	758	64.25	67.06	29.50	2.22
RCRA	961	948	879	355	1.16	92.69	1,487	548	156.86	169.22	36.84	1.61
FE	14,951	14,489	13,898	4,875	15.98	95.92	20,957	7,546	144.64	150.79	36.01	22.12
AFL	7,238	7,188	6,504	2,146	7.03	90.48	8,933	2,762	124.27	137.34	30.92	8.10
IES	2,620	1,667	872	268	0.88	52.30	3,082	436	184.88	353.47	14.16	1.28
TC	30,087	29,250	16,776	7,899	25.89	57.35	42,494	7,686	145.28	253.31	18.09	22.53
Total	112,526	112,633	83,196	30,510	100.00	73.86	155,252	34,114	137.84	186.61	21.97	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 February, 2018 is presented in Figure 5.

➤ From the graph it appears that up to February 2018, the maximum share of spending went to physical infrastructure (44.7 percent) followed by social infrastructure (40.9 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to February, 2018:

Table 4: Revenue Collection Position

(In Crore Taka)

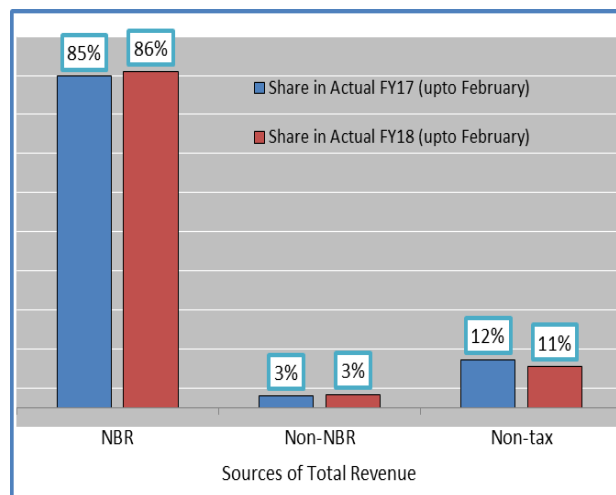
Sources of Revenue	Fiscal Year 2016-17					Fiscal Year 2017-18			
	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (February)	Actual FY17 (Up to February)	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)	Actual (up to February) as percentage of Budget FY18
Tax Revenue (a+b)	210,402	192,261	177,824	14,525	109,427	256,812	15,904	126,835	49.4
a. NBR	203,152	185,000	171,524	14,084	105,729	248,190	15,410	121,963	49.1
2.1	71,940	62,754	52,495	3,656	30,187	85,176	4,227	34,619	40.6
a.2 VAT	72,765	68,675	63,762	5,365	40,353	91,254	5,741	45,721	50.1
a.3 Import	22,450	21,572	20,765	1,696	13,250	30,024	1,906	15,809	52.7
a.4 Export duty	45	34	22	1	17	44	3	29	66.3
a.5 Excise	4,449	1,200	1,791	417	1,385	1,599	345	1,530	95.7
a.6 Supplementary Duty	30,076	29,520	31,517	2,861	19,836	38,402	3,108	23,499	61.2
a.7 Other Taxes	1,428	1,246	1,172	89	703	1,691	80	757	44.8
b. Non-NBR	7,250	7,261	6,300	441	3,698	8,622	493	4,872	56.5
c. Non-tax Revenue	32,350	26,239	22,997	1,277	15,330	31,179	1,080	15,031	48.2
Total Revenue (a + b + c)	242,752	218,501	200,821	15,802	124,757	287,990	16,984	141,866	49.3
d. Tax-GDP Ratio (base 2005-06)	10.65	9.73	9.00	0.74	5.54	11.55	0.72	5.70	
e. Revenue-GDP ratio (base 2005-06)	12.29	11.06	10.16	0.80	6.31	12.95	0.76	6.38	

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

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

- Major share of the government revenue comes from NBR sources (86 percent up to February).
- Growth rates of NBR & Non-NBR tax are 15.4 and 31.7 percent respectively. On the other hand, non-tax revenue collection reduced by 2.0 percent compared to the corresponding period of the previous fiscal year (FY17).
- For tax and non-tax revenue, achievements as to annual target were 49.4 and 48.2 percent respectively

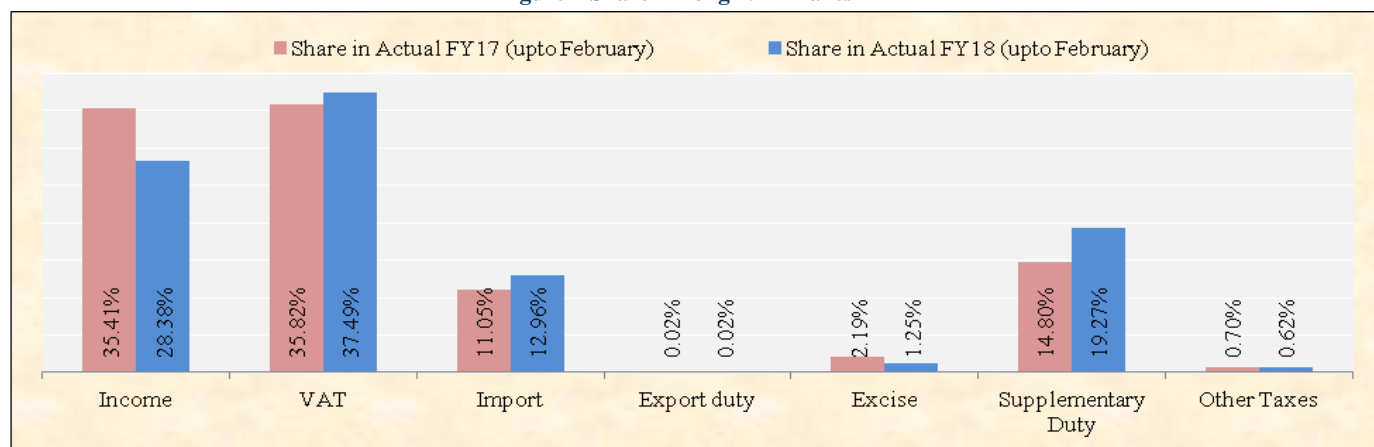
Figure 6: Sources of Revenue Collection



- Up to February 2018, total revenue collection for FY18 increased by 13.7 percent compared to the corresponding period of the previous fiscal year (FY17) and achievement as to annual target is 49.3 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 44.4 percent higher than the actual collection of the FY17
- In FY18 up to February 2018, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 37.5 percent was collected from VAT, 28.4 percent from income tax, 19.3 percent from supplementary duty, and 13.0 percent from import duty and the rest was collected from excise and export duties and other taxes.

4.0 Budget Deficit⁵

The following table shows budget deficit position.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2016-17				Year: 2017-18			Accounts 2016-17 up to February	Accounts 2017-18 up to February
	Budget	Revised	Accounts February	Accounts 2016-17	Budget	Revised Budget	Accounts February		
Revenues	242,752	218,500	15,802	200,821	287,990	259,454	16,984	124,757	141,866
Tax Revenue	210,402	192,261	14,525	177,824	256,812	232,501	15,904	109,427	126,835
Non-Tax Revenue	32,350	26,239	1,277	22,997	31,179	26,954	1,080	15,330	15,031
Foreign Grants	5,516	4,694	79	1,108	5,504	4,457	6	225	49
Revenue and Foreign Grants	248,268	223,195	15,881	201,929	293,494	263,911	16,990	124,982	141,915
Non-Development Expenditure	215,744	192,931	11,694	178,731	234,013	210,578	11,096	96,157	104,354
Net Outlay for Food Account Operation	-594	561	404	1,119	361	3,894	1,525	3,742	6,050
Loans & Advances (Net)	8,428	7,691	-146	2,477	6,879	3,335	930	1,569	1,686
Development Expenditure	117,027	115,990	3,674	85,611	159,013	153,688	4,661	30,577	34,156
Development Program financed from Revenue Budget	353	370	9	208	249	261	3	68	42
Non-ADP Project	4,147	2,987	0	2,206	3,512	3,140	0	0	0
Annual Development Programme	110,700	110,700	3,589	81,740	153,331	148,381	4,524	30,391	33,845
Non-ADP FFW and Transfer	1,826	1,933	76	1,457	1,921	1,906	134	118	269
Total Expenditure	340,604	317,172	15,626	267,938	400,267	371,495	18,212	132,046	146,245
Overall Balance (Including Grants)	-92,337	-93,978	254	-66,009	-106,773	-107,584	-1,221	-7,064	-4,330
Overall Balance (Excluding Grants)	-97,852	-98,672	176	-67,117	-112,277	-112,041	-1,228	-7,289	-4,380
(In percent of GDP 2005-06 base) (Including grants)	-4.67	-4.76	0.01	-3.34	-4.75	0.00	-0.05	-0.36	-0.19
(In percent of GDP 2005-06 base) (Excluding grants)	-4.95	-4.99	0.01	-3.40	-5.00	0.00	-0.05	-0.37	-0.20

- In FY17, actual budget deficit (excluding grants) as percentage of GDP was 3.40 percent. Including grants it was 3.34 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 February, 2018 (excluding grants) as percentage of GDP was 0.20 percent.

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

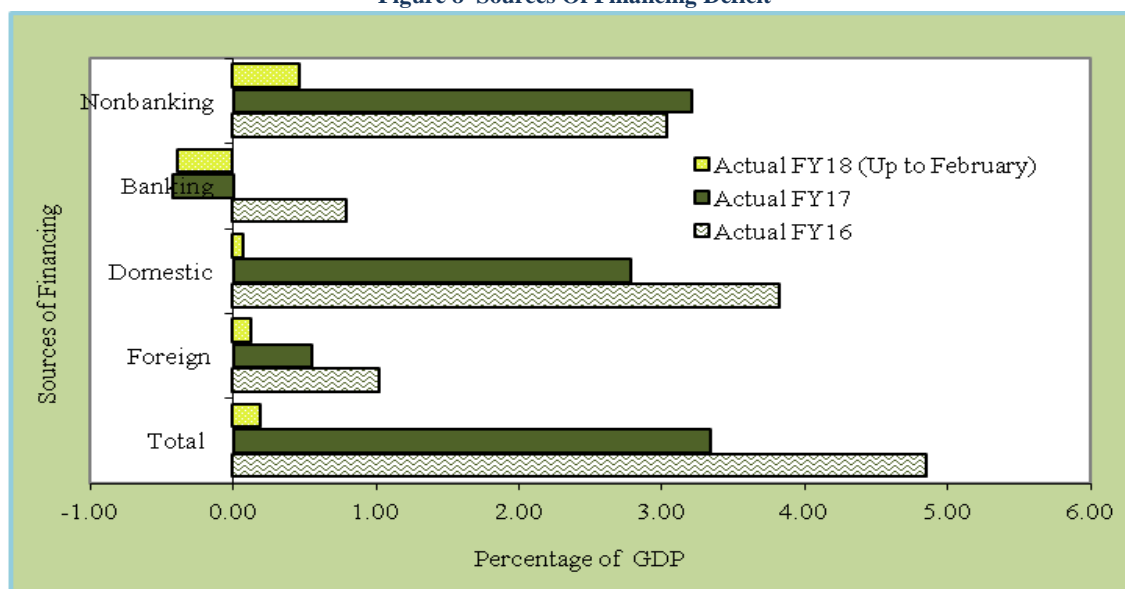
5.0 Financing

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

Table 6: Financing Budget deficit

Description	Fiscal Year: 2016-17				Fiscal Year: 2017-18			(In crore taka)	
	Budget	Revised	Accounts February	Accounts FY17	Budget	Revised Budget	Accounts February	Accounts FY17 up to February	Accounts FY18 up to February
1.0 Foreign Borrowing-Net	30,789	24,077	1,600	10,980	46,420	41,442	332	2,150	2,736
1.1 Foreign Borrowing	38,947	31,587	1,945	18,183	55,313	50,915	332	6,646	8,020
1.2 Amortization	-8,158	-7,510	-345	-7,203	-8,893	-9,473	0	-4,496	-5,283
2.0 Domestic Borrowing	61,548	69,904	-1,891	54,983	60,351	66,142	895	4,878	1,590
2.1 Borrowing from Banking System (Net)	38,938	23,904	-1,781	-8,379	28,202	20,042	-1,646	-12,726	-8,803
2.1.1 Long-Term Debt (Net)	28,910	8,506	-1,186	-477	20,887	14,955	-1,150	-636	1,981
2.1.2 Short-Term Debt (Net)	10,028	15,398	-595	-7,902	7,315	5,087	-496	-12,090	-10,784
2.2 Non-Bank Borrowing (Net)	22,610	46,000	-110	63,362	32,149	46,100	2,541	17,604	10,394
2.2.1 National Savings Schemes (Net)	19,610	45,000	4,232	51,655	30,150	44,101	4,148	32,497	33,061
2.2.2 Others	3,000	1,000	-4,342	11,708	1,999	1,999	-1,607	-14,893	-22,667
Total - Financing :	92,337	93,981	-291	65,964	106,771	107,584	1,227	7,028	4,327
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	-0.01	3.34	4.75	4.81	0.05	0.36	0.19

Figure 8 Sources Of Financing Deficit



For FY18, up to February, 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 (February)	Actual FY17 (Up to February)	Actual FY17	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)
General Public Services	42,105	29,348	3,640	5,985	12,239	49,711	388	11,081
LGRD	3,532	3,614	322	1,671	3,811	3,911	324	1,636
Defence	21,724	22,557	7,374	11,462	24,181	25,076	0	13,228
Public Order and safety	19,073	18,633	1,307	10,966	20,117	20,286	1,335	9,734
Education & technology	35,734	32,825	2,467	22,192	36,336	35,322	2,196	20,736
Health	11,252	9,911	839	6,378	11,504	11,140	720	5,425
Social Security and Welfare	16,041	16,950	646	4,944	15,108	19,831	1,182	6,675
Housing	1,273	1,175	145	664	1,438	1,164	60	520
Recreation, Culture and Religious Affairs	1,743	1,815	110	973	1,892	2,121	150	1,033
Fuel and Energy	85	73	5	45	77	162	17	155
Agriculture	15,469	12,846	896	6,277	11,294	15,496	485	4,599
Industrial & Economic Services	937	1,179	46	577	1,249	999	106	660
Transport and Communication	7,179	7,017	597	3,506	5,757	7,586	649	3,889
Interest	39,951	35,358	5,164	20,586	33,938	41,457	0	25,026
Total - Non-Development Revenue Expenditure	216,097	193,301	23,557	96,225	178,941	234,262	7,612	104,396

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 (February)	Actual FY17 (Up to February)	Actual FY17	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)	Actual FY18 (up to February) as % Budget FY18
Sub-total = GPS	13443.4	42104.6	29348.2	3639.8	5985.4	12239.3	49710.7	388.1	11080.5	22.3
Office of the President	19.7	19.8	19.0	1.6	12.0	21.2	21.5	1.9	14.4	66.8
Parliament	196.0	293.8	293.6	15.5	114.1	236.9	298.0	15.9	134.0	45.0
Prime Minister's Office	323.3	411.4	418.3	26.9	190.7	389.8	487.0	25.0	195.0	40.0
Cabinet Division	42.4	55.6	52.5	3.0	30.0	50.6	59.8	3.3	29.7	49.7
Election Commission	770.2	362.1	339.8	22.0	114.8	252.6	308.4	19.7	153.7	49.8
Ministry of Public Administration	1601.9	1893.2	1787.5	160.3	1094.7	1986.3	1771.6	145.9	928.1	52.4
Public Service Commission	40.7	47.3	43.6	3.0	28.6	45.6	46.5	4.3	32.8	70.6
Finance Division	7772.6	35512.6	23033.5	3120.7	2819.3	6456.3	43181.7	0.0	8349.0	19.3

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (February)	Actual FY17 (Up to February)	Actual FY17	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)	Actual FY18 (up to February) as % Budget FY18
Internal Resources Division	1374.3	1878.8	1682.4	180.8	802.6	1373.7	1865.5	64.3	647.5	34.7
Financial Institutions Division	128.3	161.2	158.2	26.0	86.0	156.9	111.2	1.4	53.8	48.4
Economic Relations Division	187.8	212.1	226.2	6.4	153.7	198.1	223.9	19.7	46.1	20.6
Planning Division/2	61.4	77.9	64.8	7.0	45.3	74.5	69.8	8.5	44.3	63.4
Implementation, Monitoring and Evaluation Division	24.3	39.9	39.3	1.7	10.1	36.7	51.2	6.6	22.3	43.5
Statistics and Informatics Division	210.7	198.2	156.2	21.0	148.8	237.6	165.2	10.2	87.9	53.2
Ministry of Foreign Affairs	689.8	940.9	1033.4	43.9	334.9	722.5	1049.3	61.3	341.9	32.6
Sub-total = LGRD	3118.8	3531.8	3613.7	321.8	1670.6	3811.1	3911.5	324.1	1636.3	41.8
Local Government Division	2416.2	2773.6	2842.6	277.6	1297.4	3030.4	3140.8	301.6	1288.7	41.0
Rural Development and Co-operatives Division	434.1	463.4	470.5	24.2	339.9	480.4	469.8	21.2	330.5	70.4
Ministry of Chittagong Hill Tracts Affairs	268.4	294.9	300.6	20.0	33.4	300.4	300.9	1.2	17.1	5.7
Sub-total = Defence	20031.7	21723.9	22557.4	7374.2	11461.6	24181.2	25075.7	0.0	13228.1	52.8
Ministry of Defence - Defence Services	19646.6	21248.1	22133.5	7366.9	11189.1	23779.9	23610.8	0.0	12976.0	55.0
Ministry of Defence - Others Services	359.9	446.7	392.9	5.6	259.3	371.2	1434.5	0.0	240.1	16.7
Armed Forces Division	25.1	29.1	31.0	1.7	13.2	30.1	30.4	0.0	11.9	39.3
Sub-total=POS	15177.1	19072.9	18632.7	1306.7	10965.8	20116.7	20286.4	1334.7	9733.8	48.0
Law and Justice Division	869.7	1042.9	914.7	103.6	709.1	1132.7	915.9	64.1	592.8	64.7
Supreme Court	136.5	154.9	167.8	14.4	117.5	190.8	164.7	12.2	93.4	56.7
Public Security Division	14079.3	17775.8	15888.6	1180.8	10077.0	18531.4	17230.6	1145.3	8343.6	48.4
Anti Corruption Commission	73.7	78.9	76.8	5.0	48.2	84.5	81.3	6.0	46.3	56.9
Legislative and Parliamentary Affairs Division	17.8	20.5	23.2	2.9	14.0	22.2	21.8	1.1	13.7	62.8
Security Services Division	0.0	0.0	1561.6	0.0	0.0	155.1	1872.2	105.9	644.1	34.4
Sub-total = Edu	29435.6	35733.7	32825.0	2466.7	22192.4	36335.5	35322.0	2195.7	20735.9	58.7
Ministry of Primary and Mass Education	11315.8	14451.9	11534.7	1172.0	8629.6	14712.3	13270.4	952.9	7151.1	53.9
Secondary and Higher Education Division	17681.7	20680.6	16334.3	1244.1	13215.9	20252.4	16976.3	862.7	10431.5	61.4
Ministry of Science and Technology	348.8	372.3	396.5	45.0	276.0	397.4	435.9	41.7	308.5	70.8
Information and Communication Technology Division	89.4	229.0	224.4	5.4	70.5	195.1	208.9	3.1	77.5	37.1
Technical and Madrasah Education Division	0.0	0.0	4335.1	0.3	0.3	778.3	4430.5	335.3	2767.3	62.5
Sub-total = Health	9041.6	11252.4	9911.0	838.8	6377.6	11504.1	11140.2	720.2	5424.5	48.7
Health Services Division	9041.6	11252.4	9911.0	838.8	6377.6	11504.1	8340.3	495.1	4537.1	54.4

Ministries/Division		Fiscal Year 2016-17					Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (February)	Actual FY17 (Up to February)	Actual FY17	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)	Actual FY18 (up to February) as % Budget FY18
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	0.0	0.0	2799.9	225.1	887.4	31.7
Sub-total = SSW	12222.7	16041.5	16950.0	646.5	4944.4	15108.5	19831.0	1182.0	6675.2	33.7
Ministry of Social Welfare	3100.1	4104.2	4003.8	88.3	2060.0	4123.0	4624.7	935.1	3126.2	67.6
Ministry of Women and Children Affairs	1561.3	1982.3	2015.4	19.1	392.5	1986.1	2317.0	23.3	422.0	18.2
Ministry of Liberation Affairs	2116.4	2545.3	2747.9	5.2	1293.1	2676.3	3566.3	11.7	1699.2	47.6
Ministry of Food	999.1	2002.5	2702.9	15.1	117.5	2810.3	3456.6	4.9	22.4	0.6
Ministry of Disaster Management and Relief	4445.7	5407.2	5480.1	518.7	1081.2	3512.8	5866.4	207.0	1405.4	24.0
Sub-total = HCS	1292.1	1273.0	1175.3	144.7	663.6	1438.1	1163.9	60.2	520.1	44.7
Ministry of Housing and Public Works	1292.1	1273.0	1175.3	144.7	663.6	1438.1	1163.9	60.2	520.1	44.7
Sub-total = RCRA	1576.6	1742.5	1815.3	109.8	973.1	1892.0	2120.9	150.2	1032.8	48.7
Ministry of Information	548.8	663.3	657.1	44.6	420.8	727.5	621.7	40.0	402.8	64.8
Ministry of Cultural Affairs	268.7	241.1	256.9	21.0	136.2	265.7	223.9	37.9	158.6	70.8
Ministry of Religious Affairs	184.0	203.7	211.6	0.8	82.2	207.2	216.0	26.8	140.2	64.9
Ministry of Youth and Sports	575.1	634.4	689.8	43.5	333.9	691.6	1059.3	45.4	331.1	31.3
Sub-total = FE	63.8	84.7	72.7	4.7	44.9	77.2	161.9	16.8	154.9	95.7
Energy and Mineral Resources Division	47.7	62.1	43.5	3.9	33.3	52.0	112.9	3.0	126.0	111.6
Power Division	16.1	22.6	29.2	0.8	11.7	25.3	49.0	13.8	29.0	59.0
Sub-total = Agr	12245.5	15469.2	12845.8	895.9	6277.2	11293.8	15496.4	485.2	4598.9	29.7
Ministry of Agriculture/3	9006.2	11834.5	8604.1	483.4	3962.0	6566.9	11800.0	107.5	2428.2	20.6
Ministry of Fisheries and Livestock	881.4	991.4	840.1	85.1	630.2	1045.9	913.9	64.3	537.0	58.8
Ministry of Environment and Forest	506.8	617.8	1494.0	33.9	347.9	1465.9	535.5	29.3	263.1	49.1
Ministry of Land	923.7	1071.6	941.4	86.7	686.7	1244.3	995.4	65.2	526.2	52.9
Ministry of Water Resources	927.5	953.9	966.2	206.7	650.4	970.9	1251.6	219.0	844.5	67.5
Sub-total = IES	821.9	937.0	1179.4	46.2	576.5	1248.5	998.6	106.0	659.9	66.1
Ministry of Industries	230.1	241.5	255.8	5.4	167.5	266.7	304.5	52.1	302.2	99.3
Ministry of Textiles and Jute	122.1	145.4	417.8	7.1	84.9	430.7	151.7	15.1	87.5	57.7
Ministry of Commerce	198.3	173.0	185.8	9.9	127.6	207.5	173.8	18.5	94.6	54.5
Ministry of Labour and Employment	79.6	104.7	76.2	8.9	57.1	94.7	94.2	5.1	46.8	49.7
Ministry of Expatriates' Welfare and Overseas Employment	191.8	272.5	243.8	15.0	139.5	248.9	274.5	15.1	128.8	46.9
Sub-total = TC	5673.7	7178.5	7017.1	597.2	3506.3	5756.8	7585.6	649.2	3889.3	51.3
Road Transport and Highways	2393.0	2749.1	2674.1	158.9	1233.6	2691.3	2876.2	224.3	1306.3	45.4

Ministries/Division	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (February)	Actual FY17 (Up to February)	Actual FY17	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)	Actual FY18 (up to February) as % Budget FY18
Division										
Ministry of Railways	2071.8	2834.8	2704.1	234.4	1241.5	1436.6	3011.7	241.9	1567.3	52.0
Ministry of Shipping	411.0	524.2	522.3	103.0	364.1	521.7	546.9	109.1	357.7	65.4
Ministry of Civil Aviation and Tourism	53.7	59.8	43.2	3.5	50.2	41.8	43.0	0.5	28.1	65.2
Posts and Telecommunications Division	712.8	979.2	1042.0	97.4	608.6	1034.5	1081.4	73.3	625.8	57.9
Bridges Division	31.5	31.4	31.4	0.0	8.3	30.8	26.4	0.0	4.4	16.5
Sub-total = Interest	33058.1	39951.0	35357.6	5164.4	20586.1	33938.2	41457.0	0.0	25025.7	60.4
Domestic	31449.9	38240.0	33494.6	5043.6	19206.9	32097.4	39511.4	0.0	23604.8	59.7
Foreign	1608.2	1711.0	1863.0	120.8	1379.2	1840.8	1945.6	0.0	1420.9	73.0
Total Non-Development Revenue Expenditure	157202.4	216096.7	193301.3	23557.4	96225.4	178941.0	234261.8	7612.3	104395.9	44.6

Appendix 3: Non-Development Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to February)	Budget FY18	Actual FY18 (Up to February)	Actual FY17 (Up to February) as % of Budget FY17	Actual FY18 (upto February) as % of Budget FY18
Pay and Allowances	50,774.9	49,746.4	48,800.2	29,180.9	53,833.4	30,026.7	57.47	55.78
Pay of Officers	6,547.6	6,706.5	6,591.7	4,351.2	7,360.9	4,533.9	66.5	61.6
Pay of Establishment	21,262.5	20,047.2	20,304.0	12,245.8	21,754.3	12,057.3	57.6	55.4
Allowances	22,964.8	22,992.7	21,904.5	12,583.9	24,718.2	13,435.5	54.8	54.4
Goods and Services	20,647.8	23,003.9	21,560.2	9,202.0	24,725.8	10,149.0	44.57	41.05
Supplies and Services	15,283.2	17,250.6	15,577.9	7,302.7	18,356.6	8,136.8	47.8	44.3
Repairs, Maintenance & Rehabilitation	5,364.6	5,753.2	5,982.3	1,899.2	6,369.2	2,012.2	35.4	31.6
Interest Payments	39,951.0	35,357.6	33,938.2	20,586.1	41,457.0	25,025.7	51.53	60.37
Domestic	38,240.0	33,494.6	32,097.4	19,206.9	39,511.4	23,604.8	50.2	59.7
Foreign	1,711.0	1,863.0	1,840.8	1,379.2	1,945.6	1,420.9	80.6	73.0
Subsidies and Current Transfers	75,306.0	69,763.2	59,028.7	32,479.4	83,794.8	33,475.9	43.13	39.95
Subsidies	17,729.0	15,329.6	9,074.6	4,043.0	19,454.4	1,746.6	22.8	9.0
Grants in Aid	40,585.0	41,688.3	35,268.3	19,114.2	41,321.6	22,089.5	47.1	53.5
Contributions to Intl Organization	65.6	67.3	38.2	19.0	67.6	10.3	28.9	15.2
Write-off of loans & advances	4.0	4.0	0.3	0.2	4.0	0.0	4.0	0.9
Pensions and 'Gratuities'	16,915.4	12,667.0	14,645.6	9,301.3	22,940.2	9,628.9	55.0	42.0
Others	7.0	7.0	1.8	1.7	7.0	0.6	24.9	8.5
Block Allocation	2,286.3	282.3	201.0	94.2	3,326.8	84.2	4.12	2.53
Unexpected	2,000.0	0.0	48.2	17.4	2,000.0	0.0	0.9	0.0
Others	286.3	282.3	152.8	76.9	1,326.8	84.2	26.9	6.3

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to February)	Budget FY18	Actual FY18 (Up to February)	Actual FY17 (Up to February) as % of Budget FY17	Actual FY18 (upto February) as % of Budget FY18
Non-Development Revenue Expenditure (A)	188,966.1	178,153.4	163,528.3	91,542.6	207,137.9	98,761.6	48.4	47.7
Acquisition of Assets and Works (B)	9,831.6	11,731.6	13,466.4	4,474.3	12,905.6	5,551.9	45.51	43.02
Acquisition of Assets	7,191.8	7,992.7	9,935.8	3,740.2	9,542.1	4,882.7	52.0	51.2
Acquisition of Land Assets	636.9	808.0	575.3	178.2	798.3	221.6	28.0	27.8
Construction and Works	2,002.9	2,930.9	2,955.3	555.8	2,565.2	447.6	27.8	17.4
Investments in Shares and Equities (C)	16,945.9	3,046.0	1,736.4	140.1	13,969.5	40.4	0.83	0.29
Share Capital	13,120.9	521.0	151.6	140.1	10,144.5	25.4	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
Transaction with IMF (D)	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Cash in Foreign Currency	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Programmes Financed from Non-Development Budget (E)	353.1	370.3	208.1	67.5	248.8	42.0	19.13	16.89
Detail Estimates	216.5	276.0	200.6	64.1	121.1	42.0	29.6	34.7
Block Allocation	136.6	94.2	7.5	3.4	127.7	0.0	2.5	0.0
Total - Non-Development Expenditure (A+B+C+D+E) :	216,096.7	193,301.3	178,939.3	96,224.6	234,261.8	104,395.9	44.5	44.6

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 (February)	Actual FY17 (Up to February)	Actual FY17	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)	Actual FY17 (up to February) as % of Revised Budget FY17	Actual FY18 (up to February) as % Budget FY18
Sub-total = GPS	5,169.1	4,497.1	270.1	585.4	1,802.1	4,769.2	251.4	639.7	13.02	13.41
Parliament	1.1	0.8	0.2	0.6	0.6	16.4	0.0	0.0	73.81	0.00
Prime Minister's Office	909.4	844.9	132.3	229.0	721.4	969.4	239.8	424.3	27.10	43.77
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	13.7	109.8	172.5	761.9	0.3	80.8	23.80	10.60
Ministry of Public Administration	126.8	114.3	0.0	14.8	104.1	225.0	0.4	19.5	12.98	8.68
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	73.4	202.0	436.4	0.0	21.6	22.75	4.94
Internal Resources Division (IRD)	422.5	404.2	25.0	82.1	135.9	340.1	3.0	11.0	20.30	3.25
Financial Institutions Division	170.1	95.7	0.7	1.3	80.2	117.0	0.0	0.5	1.36	0.39
Economic Relations Division	33.2	29.7	1.3	12.1	61.2	36.7	1.8	19.0	40.79	51.87
Planning Division/2	1,331.8	1,651.1	6.6	28.3	86.7	1,261.9	3.3	32.2	1.72	2.55

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (February)	Actual FY17 (Up to February)	Actual FY17	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)	Actual FY17 (up to February) as % of Revised Budget FY17	Actual FY18 (up to February) as % Budget FY18
Implementation, Monitoring and Evaluation Division	121.6	215.4	2.3	5.0	27.8	49.3	2.3	7.3	2.31	14.75
Statistics and Informatics Division	302.1	292.7	4.1	28.5	193.0	352.7	0.6	13.7	9.73	3.88
Ministry of Foreign Affairs	146.4	30.0	0.1	0.3	11.4	139.8	0.0	1.9	1.11	1.34
Sub-total = LGRD	20,006.6	21,229.3	820.2	5,068.0	14,128.6	23,788.2	1,138.7	5,953.0	23.87	25.02
Local Government Division	18,548.4	19,406.5	772.7	4,510.9	12,387.9	21,524.6	942.6	4,946.9	23.24	22.98
Rural Development and Co-operatives Division	913.6	1,151.9	41.8	362.8	1,134.7	1,414.4	36.0	576.2	31.50	40.74
Ministry of Chittagong Hill Tracts Affairs	544.7	670.9	5.7	194.3	606.1	849.3	160.0	429.8	28.96	50.61
Sub-total = Defence	405.8	655.0	19.7	26.4	51.9	679.9	0.0	23.8	4.04	3.50
Ministry of Defence - Defence Services	405.8	655.0	19.7	26.4	51.9	679.9	0.0	23.8	4.04	3.50
Sub-total=POS	1,989.0	2,092.9	93.4	504.4	1,860.4	2,564.2	145.7	529.8	24.10	20.66
Law and Justice Division	474.5	508.4	11.7	109.7	362.3	504.5	39.7	147.4	21.58	29.21
Public Security Division	1,499.8	884.0	81.7	394.6	1,261.9	1,044.8	87.2	286.9	44.64	27.46
Anti Corruption Commission	12.0	9.6	0.0	0.0	6.1	20.4	0.0	3.0	0.00	14.91
Legislative and Parliamentary Affairs Division	2.7	2.7	0.0	0.0	0.0	0.1	0.0	0.0	0.00	0.00
Security Services Division	0.0	688.2	0.0	0.0	230.1	994.4	18.8	92.5	0.00	9.30
Sub-total = Edu	17,179.8	17,467.2	630.7	4,465.8	14,945.5	30,122.2	748.6	4,535.9	25.57	15.06
Ministry of Primary and Mass Education	7,709.8	6,262.5	273.1	1,841.8	5,539.5	8,751.9	297.8	1,456.1	29.41	16.64
Secondary and Higher Education Division	6,166.7	5,373.2	310.8	1,429.0	4,412.1	6,164.7	99.4	859.4	26.59	13.94
Ministry of Science and Technology	1,697.3	3,817.1	24.8	1,104.0	3,668.1	10,602.1	331.5	1,539.3	28.92	14.52
Information and Communication Technology Division	1,606.0	1,594.5	22.0	91.0	1,116.8	3,764.7	13.4	646.2	5.71	17.17
Technical and Madrasah Education Division	0.0	419.8	0.0	0.0	209.0	838.9	6.5	34.9	0.00	4.16
Sub-total = Health	6,234.5	4,917.6	119.0	1,849.2	3,714.3	9,511.4	247.6	1,808.1	37.60	19.01
Health Services Division	6,234.5	4,917.6	119.0	1,849.2	3,533.9	7,841.7	226.4	1,548.3	37.60	19.75
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	180.4	1,669.7	21.2	259.7	#DIV/0!	15.56
Sub-total = SSW	3,839.8	4,232.3	124.2	628.0	3,933.4	4,295.1	228.2	887.0	14.84	20.65
Ministry of Social Welfare	167.6	134.7	6.5	30.3	133.9	207.6	3.8	55.7	22.52	26.83
Ministry of Women and Children Affairs	168.2	157.3	11.0	45.3	123.6	258.0	2.8	61.9	28.78	23.98
Ministry of Liberation Affairs	466.3	235.0	10.3	53.3	227.3	420.0	19.1	64.5	22.68	15.36
Ministry of Food	439.9	238.7	8.6	17.1	178.1	423.2	20.8	46.4	7.17	10.96
Ministry of Disaster Management and Relief	2,597.7	3,466.6	87.7	482.0	3,270.4	2,986.3	181.6	658.6	13.90	22.05
Sub-total = HCS	1,844.6	3,998.5	21.6	1,839.1	3,830.8	2,569.0	58.9	757.9	46.00	29.50
Ministry of Housing and Public Works	1,844.6	3,998.5	21.6	1,839.1	3,830.8	2,569.0	58.9	757.9	46.00	29.50
Sub-total = RCRA	961.3	948.2	26.7	355.0	878.9	1,487.3	185.5	547.9	37.44	36.84
Ministry of Information	173.3	176.0	2.3	31.8	144.0	524.2	5.5	37.1	18.05	7.09
Ministry of Cultural Affairs	180.0	109.2	1.7	27.6	74.6	192.9	1.2	67.8	25.26	35.15
Ministry of Religious Affairs	320.5	394.0	0.0	165.8	394.0	442.9	160.4	328.8	42.09	74.25

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (February)	Actual FY17 (Up to February)	Actual FY17	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)	Actual FY17 (up to February) as % of Revised Budget FY17	Actual FY18 (up to February) as % Budget FY18
Ministry of Youth and Sports	287.5	269.0	22.7	129.8	266.4	327.3	18.3	114.2	48.25	34.88
Sub-total = FE	14,951.1	14,489.0	690.3	4,875.4	13,898.2	20,956.6	688.1	7,546.1	33.65	36.01
Energy and Mineral Resources Division	1,911.0	1,067.9	22.0	233.7	1,099.3	2,111.3	77.1	316.0	21.88	14.97
Power Division	13,040.1	13,421.1	668.3	4,641.7	12,798.9	18,845.3	611.0	7,230.1	34.59	38.37
Sub-total = Agr	7,237.7	7,188.3	347.8	2,145.9	6,504.2	8,932.5	387.6	2,761.9	29.85	30.92
Ministry of Agriculture/3	1,840.5	1,771.8	110.5	764.7	1,619.9	1,799.9	107.4	628.7	43.16	34.93
Ministry of Fisheries and Livestock	810.3	821.7	36.3	238.5	745.5	1,014.8	38.1	245.2	29.03	24.16
Ministry of Environment and Forest	414.5	356.3	64.6	79.3	210.5	584.6	2.8	41.4	22.27	7.07
Ministry of Land	413.3	449.2	7.3	58.8	257.2	858.6	8.5	98.9	13.09	11.52
Ministry of Water Resources	3,759.2	3,789.2	129.1	1,004.5	3,671.1	4,674.7	230.8	1,747.7	26.51	37.39
Sub-total = IES	2,620.2	1,666.9	36.8	267.5	871.9	3,081.8	26.2	436.4	16.05	14.16
Ministry of Industries	1,471.6	564.0	15.4	179.2	430.6	1,520.2	6.1	338.9	31.78	22.29
Ministry of Textiles and Jute	280.0	285.0	16.9	61.3	210.0	543.0	7.9	43.9	21.52	8.09
Ministry of Commerce	379.3	367.2	0.0	0.1	58.2	438.0	0.2	1.9	0.02	0.44
Ministry of Labour and Employment	202.7	214.0	0.7	8.5	28.5	168.3	0.5	14.4	3.97	8.54
Ministry of Expatriates' Welfare and Overseas Employment	286.6	236.8	3.7	18.5	144.6	412.4	11.5	37.3	7.79	9.04
Sub-total = TC	30,087.1	29,250.5	552.0	7,899.3	16,775.7	42,494.4	536.5	7,686.1	27.01	18.09
Road Transport and Highways Division	8,161.3	9,403.1	176.6	1,437.2	7,938.3	16,820.3	293.3	3,381.8	15.28	20.11
Ministry of Railways	9,115.0	9,278.0	98.2	1,491.9	2,053.4	13,001.1	166.6	1,454.8	16.08	11.19
Ministry of Shipping	1,530.5	1,707.8	28.1	445.4	1,345.6	2,185.0	0.1	749.0	26.08	34.28
Ministry of Civil Aviation and Tourism	488.6	473.1	42.0	57.5	451.5	643.6	73.3	188.7	12.15	29.31
Posts and Telecommunications Division	1,534.1	1,861.4	11.2	846.4	1,249.0	1,440.9	3.2	190.5	45.47	13.22
Bridges Division	9,257.5	6,527.0	195.8	3,620.9	3,737.8	8,403.5	0.0	1,721.3	55.48	20.48
Total Development Revenue Expenditure	112,526.5	112,632.7	3,752.4	30,509.6	83,195.8	155,251.8	4,642.8	34,113.5	27.09	21.97

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY16	Fiscal Year 2016-17					Fiscal Year 2017-18		
		Budget FY17	Revised Budget FY17	Actual FY17 (February)	Actual FY17 (Up to February)	Actual FY17	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)
Tax Revenue (a+b)	151,886.3	210,402.0	192,261.3	14,525.0	109,427.5	177,824.4	256,811.6	15,903.8	126,835.0
a. NBR	146,241.7	203,152.0	185,000.0	14,084.3	105,729.5	171,524.0	248,190.0	15,410.4	121,963.5
a.1 Income	45,078.7	71,940.0	62,754.3	3,655.6	30,186.7	52,495.2	85,176.3	4,227.0	34,618.7
a.2 VAT	54,576.2	72,764.5	68,675.0	5,365.1	40,352.6	63,762.4	91,254.4	5,741.3	45,720.6
a.3 Import	17,796.1	22,450.2	21,571.9	1,695.6	13,249.8	20,764.6	30,023.8	1,905.7	15,808.6
a.4 Export	30.2	44.6	33.6	1.0	16.8	22.2	44.1	2.9	29.2
a.4 Excise	1,560.1	4,449.1	1,199.7	416.6	1,384.9	1,790.9	1,599.2	344.9	1,530.3

		Fiscal Year 2016-17					Fiscal Year 2017-18		
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (February)	Actual FY17 (Up to February)	Actual FY17	Budget FY18	Actual FY18 (February)	Actual FY18 (up to February)
a.5 Sup	26,133.4	30,075.6	29,519.8	2,860.8	19,835.8	31,516.9	38,401.6	3,108.2	23,499.2
a.6 Other Taxes	1,067.0	1,428.0	1,245.7	89.5	702.9	1,171.8	1,690.7	80.2	756.9
b. Non-NBR	5,644.6	7,250.0	7,261.3	440.7	3,698.0	6,300.5	8,621.6	493.5	4,871.5
b.1 Narcotics & Liquor	67.0	150.6	150.6	5.4	43.2	68.7	92.1	5.6	50.1
b.2 Vehicles	1,627.8	1,770.0	1,720.0	113.4	916.8	1,493.7	1,800.0	128.9	1,056.8
b.3 Land Revenue	827.4	1,059.7	1,121.0	53.1	472.8	1,185.0	1,264.2	58.4	1,259.8
b.4 Stamp Duty	3,122.4	4,269.7	4,269.7	268.7	2,265.3	3,553.1	5,465.2	300.7	2,504.8
c. Non-tax Revenue	20,842.6	32,350.0	26,239.3	1,276.9	15,329.7	22,996.8	31,178.6	1,080.4	15,030.7
c.1 Dividend and Profit	3,165.7	7,922.3	3,709.1	200.5	1,643.1	3,231.7	5,397.8	39.9	1,408.9
c.2 Interest	1,073.0	800.6	2,931.3	160.8	1,461.2	2,211.2	1,936.7	93.0	1,173.5
c.3 Administrative Fees and Charges	3,561.5	4,838.9	4,858.1	284.2	2,447.6	3,889.7	5,654.0	331.2	2,798.3
c.4 Fines, Penalties and Forfeiture	348.9	356.4	425.2	60.2	352.0	578.6	470.2	34.6	396.2
c.5 Receipts for Services Rendered	707.4	602.3	641.7	53.7	353.0	583.2	710.3	57.7	414.9
c.6 Rents, Leases and Recoveries	110.2	129.5	136.0	9.5	66.2	121.9	151.9	11.0	75.2
c.7 Tolls and Levies	772.3	758.6	918.6	96.3	726.4	1,103.2	1,007.1	97.5	783.7
c.8 Non-Commercial Sales	528.2	544.0	565.2	44.2	297.9	552.2	613.2	38.2	342.2
c.9 Defence Receipts	1,754.1	2,344.5	2,345.1	65.7	96.1	1,321.0	2,575.4	0.4	9.4
c.10 Other Non-Tax Revenue and Receipts	7,819.9	12,332.0	7,822.6	73.0	7,026.5	8,326.3	10,240.1	169.1	6,216.7
c.11 Railway	642.6	1,350.0	1,510.0	101.8	538.0	670.8	2,000.0	185.7	837.5
c.12 Post Offices	287.6	306.0	310.0	94.9	131.1	160.6	351.0	8.0	51.5
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	32.1	190.7	246.5	70.9	14.2	522.7
Total Revenue (a+b+c)	172,728.9	242,752.0	218,500.6	15,801.9	124,757.2	200,821.2	287,990.2	16,984.2	141,865.6
d. Tax-GDP Ratio (base 2005-06)	7.69	10.65	9.73	0.74	5.54	9.00	11.55	0.72	5.70
e. Revenue-GDP ratio (base 2005-06)	8.74	12.29	11.06	0.80	6.31	10.16	12.95	0.76	6.38

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 February/Actual FY17 up to February)*100	(Actual FY18 up to February/ Budget FY18)*100
Tax Revenue (a+b)	91.4	144.4	133.6	88.5	115.9	49.4
a. NBR	91.1	144.7	134.2	85.4	115.4	49.1
a.1 Income	87.2	162.3	135.7	26.1	114.7	40.6
a.2 VAT	94.4	143.1	132.9	31.8	113.3	50.1
a.3 Import	96.1	144.6	139.2	10.3	119.3	52.7

	(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 February/Actua l FY17up to February)*100	(Actual FY18 up to February/ Budget FY18)*100
a.4 Export	75.3	198.5	131.3	0.0	174.3	66.3
a.4 Excise	27.0	89.3	133.3	0.9	110.5	95.7
a.5 Sup	98.2	121.8	130.1	15.7	118.5	61.2
a.6 Other Taxes	87.2	144.3	135.7	0.6	107.7	44.8
b. Non-NBR	100.2	136.8	118.7	3.1	131.7	56.5
b.1 Narcotics & Liquor	100.0	134.2	61.2	0.0	116.0	54.3
b.2 Vehicles	97.2	120.5	104.7	0.7	115.3	58.7
b.3 Land Revenue	105.8	106.7	112.8	0.6	266.5	99.7
b.4 Stamp Duty	100.0	153.8	128.0	1.8	110.6	45.8
c. Non-tax Revenue	81.1	135.6	118.8	11.5	98.0	48.2
c.1 Dividend and Profit	46.8	167.0	145.5	1.6	85.7	26.1
c.2 Interest	366.1	87.6	66.1	1.1	80.3	60.6
c.3 Administrative Fees and Charges	100.4	145.4	116.4	1.9	114.3	49.5
c.4 Fines, Penalties and Forfeiture	119.3	81.3	110.6	0.3	112.6	84.3
c.5 Receipts for Services Rendered	106.5	121.8	110.7	0.3	117.5	58.4
c.6 Rents, Leases and Recoveries	105.0	124.6	111.7	0.1	113.7	49.5
c.7 Tolls and Levies	121.1	91.3	109.6	0.5	107.9	77.8
c.8 Non-Commercial Sales	103.9	111.0	108.5	0.3	114.9	55.8
c.9 Defence Receipts	100.0	195.0	109.8	0.7	9.8	0.4
c.10 Other Non-Tax Revenue and Receipts	63.4	123.0	130.9	4.1	88.5	60.7
c.11 Railway	111.9	298.2	132.5	0.3	155.7	41.9
c.12 Post Offices	101.3	218.6	113.2	0.1	39.3	14.7
c.13 Telegraph and Telephone Board	-	0.0	-	0.0	569.2	-
c. 14 Capital Revenue	102.2	28.8	106.8	0.1	274.1	736.8
Total Revenue (a+b+c)	90.0	143.4	131.8	100.0	113.7	49.3

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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