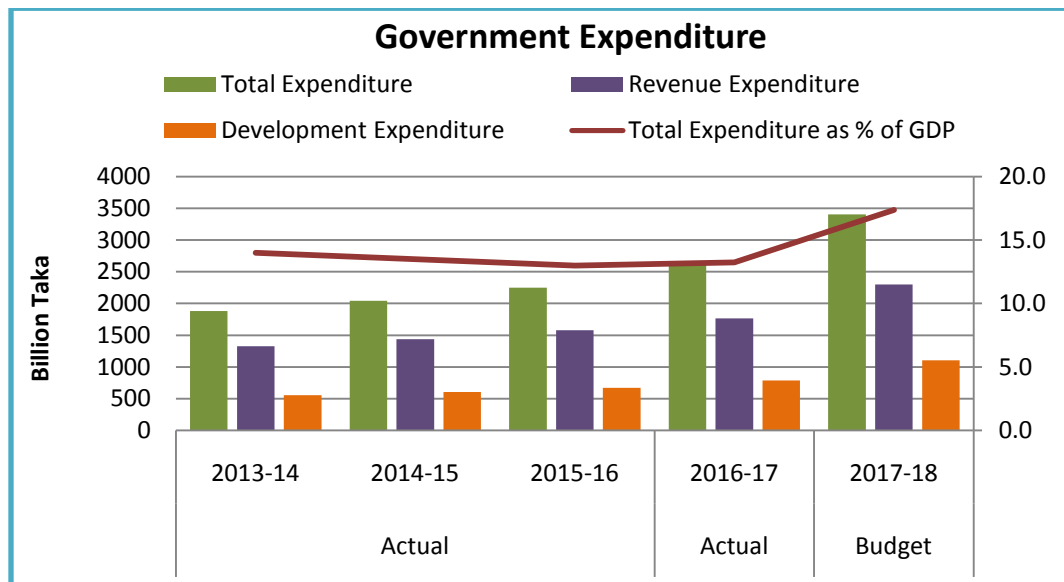




Monthly Report on Fiscal Position

July 2017
Fiscal Year 2017-18



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

CONTRIBUTED BY: Rehana Perven
Joint Secretary
Abdul Mannan
Assistant Chief

GUIDED BY: Dr. Md. Jafar Uddin, Additional Secretary
Finance Division, Ministry of Finance

CONTENTS

Executive Summary

<i>Monthly Report on Fiscal Position</i>	<i>3</i>
<i>1.0 Non-Development Expenditure.....</i>	<i>4</i>
1.1 Non-Development expenditure: General Classification	4
1.1.1 Sector wise Allocation& Growth.....	4
1.1.2 Broad Sector wise Allocation.....	5
1.1.5 Ministry-wise Utilization.....	6
1.2 Non-Development Expenditure: Economic Classification	6
<i>2.0 Development Expenditure</i>	<i>7</i>
2.1 Allocation & Utilization Pattern of Development Expenditure.....	7
2.3 Broad Sector wise Utilization Pattern	8
2.4 Ministry wise Utilization Pattern	9
<i>3.0 Revenue Collection</i>	<i>9</i>
3.1 Total Revenue	9
3.2 NBR Tax Revenue.....	10
<i>4.0 Budget Deficit</i>	<i>11</i>
<i>5.0 Financing.....</i>	<i>12</i>

[List of Figures](#)

Figure 1: Sector Share in Resource Utilization in FY18.....	5
Figure 2: Non-Development Expenditure	6
Figure 3: Actual Expenditure According to Economic classification FY18(up to July 2017).....	7
Figure 4: Share of Different Categories in Total Actual Expenditure FY18 (Up to July 2017)	7
Figure 5: Broad Sector Wise Share in Development Expenditure	8
Figure 6: Sources of Revenue Collection	10
Figure 7 Share Among NBR Taxes.....	10
Figure 8 Sources Of Financing Deficit	12

[List of Tables](#)

Table1: Non-Development Expenditure Pattern By Sector.....	4
Table 2: Broad Sectorwise Allocation.....	5
Table 3: Allocation& Utilization Pattern Of Development Expenditure	8
Table 4: Revenue Collection Position	9
Table 6: Budget Deficit.....	11

[List of Appendices](#)

Appendix 1: Sector-Wise Resource Utilization Pattern Of Non-Development Expenditure	13
Appendix 2: Ministry Wise Non-Development Expenditure	13
Appendix 3: Non-Development Expenditure by Economic Classification	16
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	17
Appendix 5 Revenue Collection	19
Appendix 6 Revenue Receipts (Growth Scenario)	20

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 2015-16					Fiscal Year 2016-17					
	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 July)	Actual (up to July) as % Budget FY18
GPS	421046181	293482177	120032507.7	6.8	40.9	497106701	118.1	169.4	414.1	9285352.0	1.9
LGRD	35318152	36137002	35512324.9	2.0	98.3	39114548	110.7	108.2	110.1	324015.5	0.8
Defense	217239090	225573858	242723888.8	13.7	107.6	250757408	115.4	111.2	103.3	10896254.6	4.3
POS	190728777	186327292	200986470.0	11.4	107.9	202863961	106.4	108.9	100.9	2187853.8	1.1
Edu	357337460	328249687	363494331.7	20.6	110.7	353219919	98.8	107.6	97.2	12419254.8	3.5
Health	112523600	99110142	115085815.2	6.5	116.1	111402000	99.0	112.4	96.8	2939043.2	2.6
SSW	160414871	169500211	150891784.1	8.5	89.0	198310179	123.6	117.0	131.4	267206.1	0.1
Housing	12730100	11752907	14386201.6	0.8	122.4	11639400	91.4	99.0	80.9	146406.6	1.3
RCRA	17425185	18153441	18892469.9	1.1	104.1	21208952	121.7	116.8	112.3	623983.6	2.9
F&E	846920	726608	772479.3	0.0	106.3	1619220	191.2	222.8	209.6	39154.8	2.4
Agri	154691570	128457630	112947350.1	6.4	87.9	154963770	100.2	120.6	137.2	3101090.4	2.0
IES	9370130	11794217	12406617.8	0.7	105.2	9986101	106.6	84.7	80.5	156019.4	1.6
Trans	71785230	70171378	57981148.5	3.3	82.6	75855830	105.7	108.1	130.8	1648155.1	2.2
Interest payment	399510001	353576339	321140129.1	18.2	90.8	414570073	103.8	117.3	129.1	35372676.3	8.5
Total	2160967267	1933012890	1767253518.6	100	91.4	2342618062	108.4	121.2	132.6	79406466.2	3.4

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 July 2017, apart from interest payment spending in Defense, Education, Health, Recreation-Culture-Religious and Fuel-Energy sectors were on the higher side. Lower utilization rate in some sectors like, Local government & Rural Development, Social Security and Welfare in some sectors like General Public Services, Social Security and Welfare and Industry & Economic Services contributed to a less-than-expected performance in total non-development spending;
 - As a whole, non-development spending up to July 2017 amounts to 3.4 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

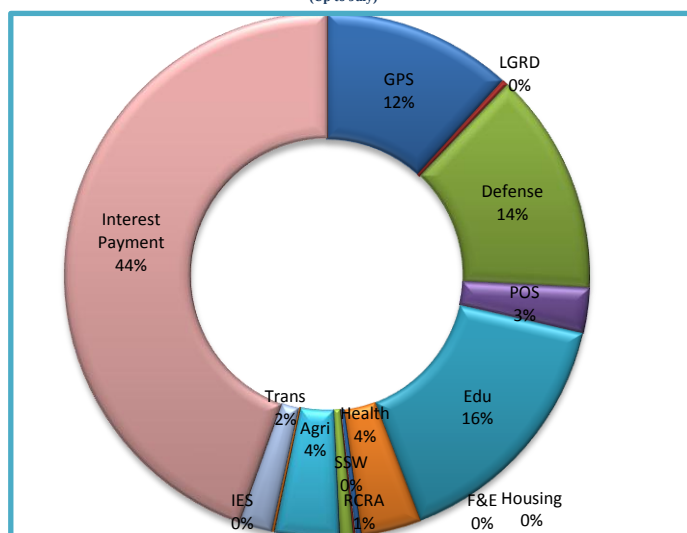
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY17	31.9	38.4	3.3	6.4	18.2	1.8
Sector Share in Budget FY18	40.6	30.5	3.3	6.6	17.7	1.3
Sector share in Actual expenditure FY18 (Up to July)	28.2	20.3	2.1	3.9	44.5	1.0

- 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, shares of Administration and Agriculture sectors have been increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure of FY17;
- Till July 2017, among all categories expenditure on interest payment was the highest.

1.1.3 Sector Share in Resource Utilization

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



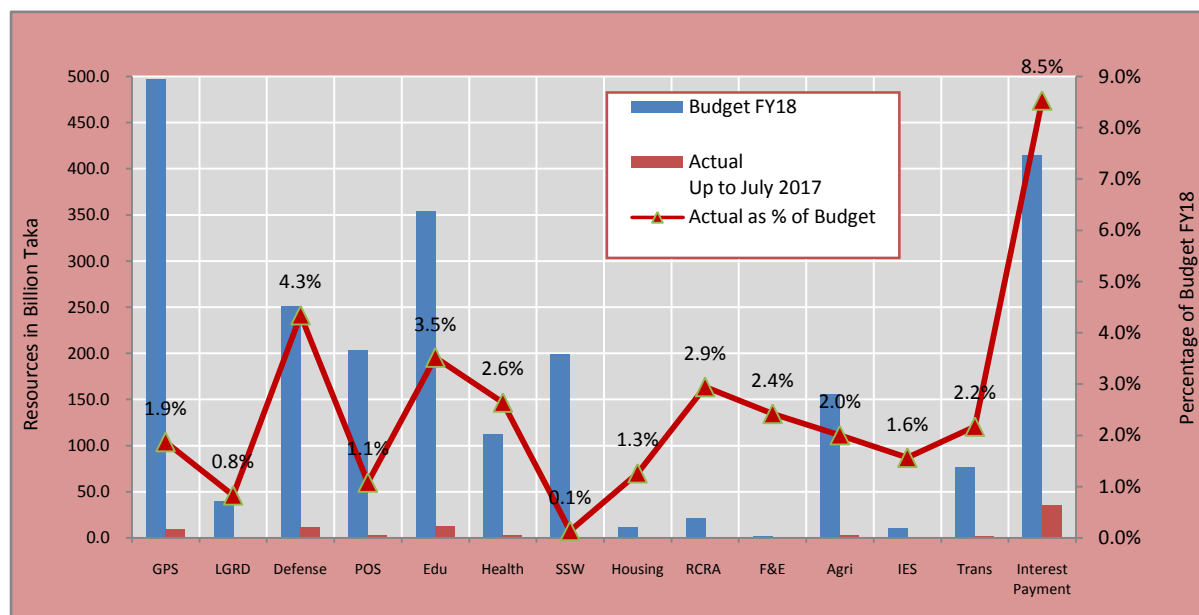
Total non-development spending up to July, 2017 in the current fiscal year (FY18) is 3.4 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to Interest payment (44 percent) followed by education (16) and defense (14 percent).

1.1.4 Sector wise Utilization

Sector-wise utilization pattern of non-development spending up to July, 2017 is shown in **Figure 2**. This figure

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



exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Defense, Education, Health, Recreation-Culture-Religious affairs, Fuel & Energy and Transportation & Communication sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 MINISTRY-WISE UTILIZATION

For current 2017-18 fiscal year, actual spending (non-development) up to July 2017 is 3.4 percent of the budget estimate, which is 50.5 percent lower compared with the same period of the previous fiscal year. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

1.2 NON-DEVELOPMENT EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, non-development spending is also categorized into 08 economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest 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 July 2017 as per economic classification is shown in **figure 3** and **4**. Detailed structure & pattern of Non-development expenditure under this classification is included in the **Appendix (Appendix 3)**.

Figure 3: Actual Expenditure According to Economic classification FY18(up to July 2017)

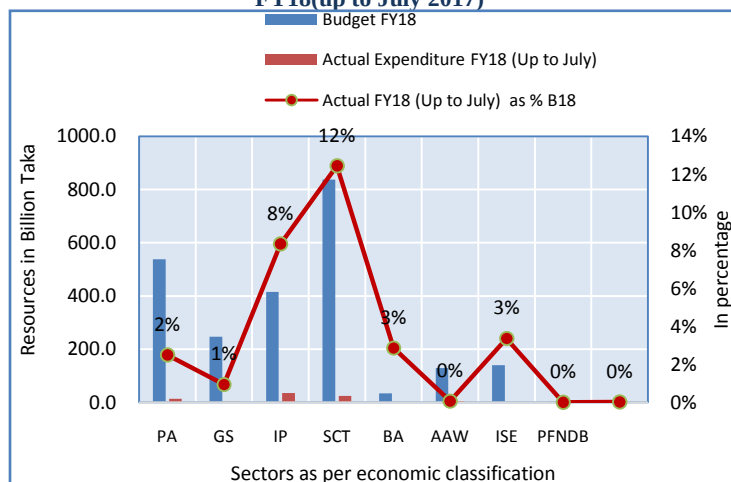
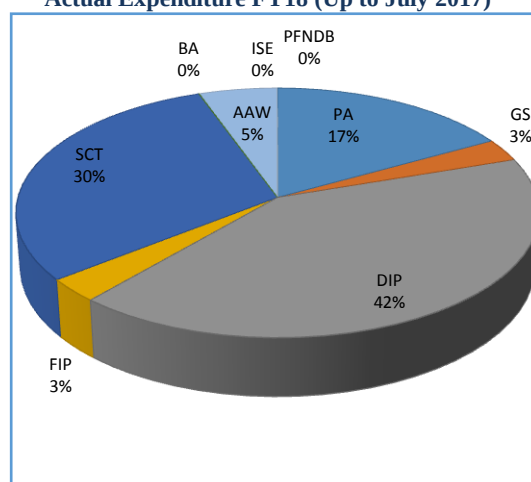


Figure 4: Share of Different Categories in Total Actual Expenditure FY18 (Up to July 2017)



Up to July 2017, utilization rate of total non-development expenditure is 3.4 percent. For some categories, like Interest Payments (8 percent) and Subsidies & Current Transfer spending rate is higher than overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

- Up to July 2017, actual expenditure is 0.8 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 0.32 percent of revised budget;
- During this period, Fuel & Energy sector made the highest utilization of allocated resources (3.8 percent) followed by Agriculture-Fisheries-Livestock (0.65 percent) and Transport & Communication (0.65 percent);
- Some of the sectors with large allocation like health, education showed poor performance.

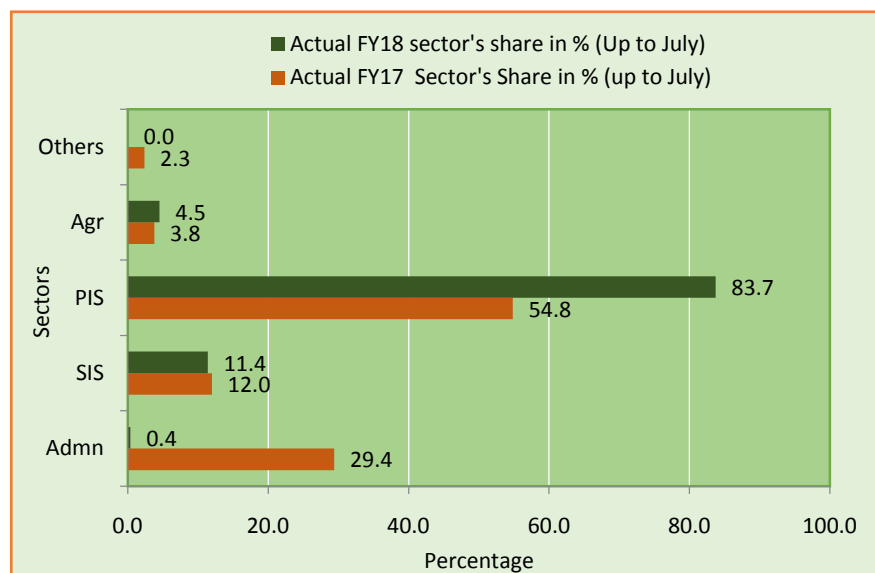
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

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 July)	Sector Share in Actual (up to July (%))	Actual FY17 as % of Revised FY17	Budget FY18	Actual FY18 (up to July)	Budget FY18 as % of Revised FY18	Budget FY18 as % of Actual FY17	Actual FY18 (Upto July) as % of Budget FY18	Actual FY18 sector's share in % (Up to July)
GPS	51690500	44971143	18080674	847131	23.8	40.2	47692284	38503	106.05	263.77	0.08	0.30
LGRD	200066196	212292699	140615272	246433	6.9	66.2	237881800	47177	112.05	169.17	0.02	0.37
Defence	4057500	6549500	518590	196990	5.5	7.9	6798500	10347	103.80	1310.96	0.15	0.08
POS	19889700	20928500	18603688	2081	0.1	88.9	25642300	0	122.52	137.83	0.00	0.00
Edu	171797900	174671500	153969006	48728	1.4	88.1	301222000	1145383	172.45	195.64	0.38	8.94
Health	62345399	49176000	37385575	131319	3.7	76.0	95113900	168864	193.42	254.41	0.18	1.32
SSW	38397831	42323031	39412486	154	0.0	93.1	42951399	95863	101.48	108.98	0.22	0.75
HCS	18445700	39985000	38307685	0	0.0	95.8	25690000	360	64.25	67.06	0.00	0.00
RCRA	9613400	9481900	8949452	122	0.0	94.4	14873000	0	156.86	166.19	0.00	0.00
FE	149510900	144890000	92277832	262500	7.4	63.7	209565600	7960622	144.64	227.10	3.80	62.14
AFL	72377426	71883011	65032813	134307	3.8	90.5	89325454	579368	124.27	137.35	0.65	4.52
IES	26201800	16669400	8006751	148	0.0	48.0	30818200	0	184.88	384.90	0.00	0.00
TC	300870699	292504999	166049220	1689641	47.5	56.8	424943600	2764439	145.28	255.91	0.65	21.58
Total	1125264951	1126326683	787209043	3559554	100.0	69.9	1552518037	12810925	137.84	197.22	0.83	100.00

2.3 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 July, 2017 is presented in Figure 5.

➤ From the graph it appears that up to July 2017 the maximum share of spending went to physical infrastructure (83.7 percent) followed by social infrastructure (11.4 percent)

2.4 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

(In Crore Taka)

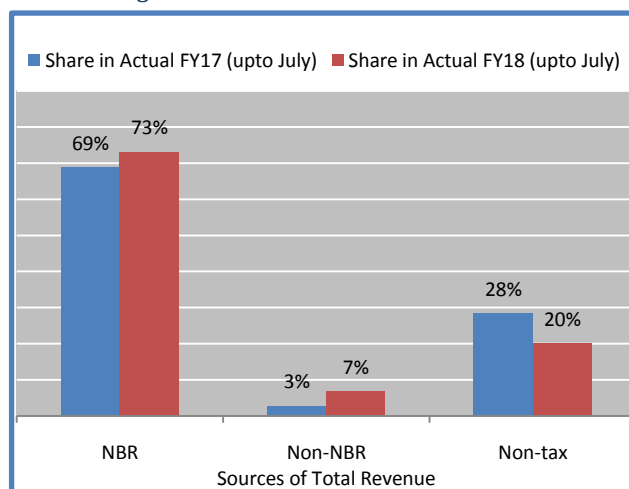
Sources of Revenue	Fiscal Year 2016-17					Fiscal Year 2017-18			
	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (July)	Actual FY17 (Up to July)	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)	Actual (up to July) as percentage of Budget 18
Tax Revenue (a+b)	210402.00	192261.26	177795.75	10857.88	10857.88	256811.55	15216.87	15216.87	5.9
a. NBR	203152.00	185000.00	171498.28	10440.42	10440.42	248190.00	13911.58	13911.58	5.6
a.1 Income	71940.00	62754.33	52488.82	3480.05	3480.05	85176.26	3924.37	3924.37	4.6
a.2 VAT	72764.53	68675.01	63744.47	3947.17	3947.17	91254.40	5426.66	5426.66	5.9
a.3 Import	22450.21	21571.86	20764.58	1200.74	1200.74	30023.75	1834.04	1834.04	6.1
a.4 Export duty	44.57	33.58	22.21	2.09	2.09	44.08	3.95	3.95	9.0
a.5 Excise	4449.09	1199.71	1790.88	47.24	47.24	1599.22	64.75	64.75	4.0
a.6 Supplementary Duty	30075.60	29519.84	31515.49	1686.38	1686.38	38401.55	2559.39	2559.39	6.7
a.7 Other Taxes	1428.00	1245.67	1171.83	76.74	76.74	1690.74	98.41	98.41	5.8
b. Non-NBR	7250.00	7261.26	6297.47	417.46	417.46	8621.55	1305.28	1305.28	15.1
c. Non-tax Revenue	32350.00	26239.33	22956.13	4298.39	4298.39	31178.63	3805.75	3805.75	12.2
Total Revenue (a + b + c)	242752.00	218500.59	200751.89	15156.27	15156.27	287990.19	19022.62	19022.62	6.6
d. Tax-GDP Ratio (base 2005-06)	10.65	9.73	9.00	0.55	0.55	11.55	0.68	0.68	
e. Revenue-GDP ratio (base 2005-06)	12.29	11.06	10.16	0.77	0.77	12.95	0.86	0.86	

- **Total revenue** collection in FY17 was 10.6 percent of GDP and 91.8 percent of the revised budget target.
- In FY18, total revenue is expected to be scaled up to 12.95 percent of GDP. This figure is about 31.8 percent higher than the revised budget estimate of FY17 and about 43.5 percent higher than the actual collection in the FY17.
- Up to July 2017, total revenue collection for FY18 increased by 25.5 percent compared to the corresponding period of the previous fiscal year (FY17) and achievement as to annual target is 6.6 percent.

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

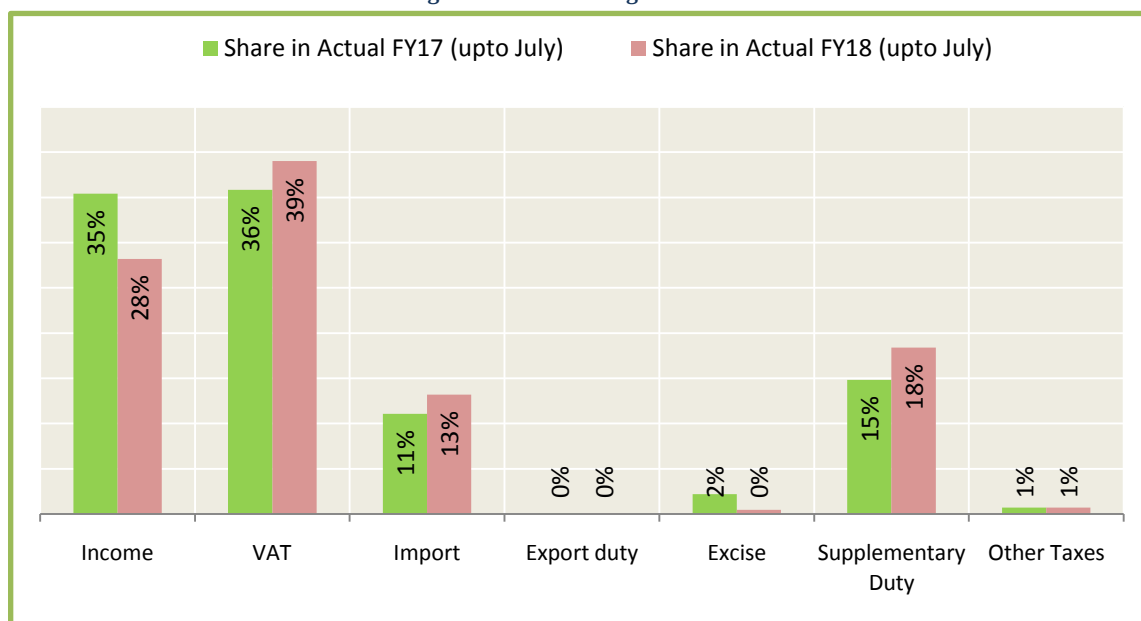
- Major share of the government revenue comes from NBR sources (73 percent up to July).
- Growth rates of NBR & Non-NBR tax are 40.1 and 12.7 percent respectively. On the other hand, non-tax revenue collection reduced by 11.5 percent compared to the corresponding period of the previous fiscal year (FY17).
- For tax and non-tax revenue, achievements as to annual target were 5.9 and 12.6 percent respectively

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7 Share Among NBR Taxes



- In FY17 actual tax revenue collection was 9.0 percent of GDP
- Tax revenue collection target for FY18 is 11.5 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 July 2017, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 39 percent was collected from VAT, 28 percent from income tax, 18 percent from supplementary

duty, and 13 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			Accounts 2016-17	Year: 2017-18			Accounts 2016-17 up to July	Accounts 2017-18 up to July
	Budget	Revised	Accounts July		Budget	Revised Budget	Accounts July		
Revenues	242752.0	218500.5	15156.3	200751.8	287990.2	0.0	19022.6	15156.3	19022.6
Tax Revenue	210402.0	192261.3	10857.9	177795.8	256811.6	0.0	15216.9	10857.9	15216.9
Non-Tax Revenue	32350.0	26239.3	4298.4	22956.1	31178.6	0.0	3805.8	4298.4	3805.8
Foreign Grants	5515.5	4694.4	8.2	874.9	5503.8	0.0	2.3	8.2	2.3
Revenue and Foreign Grants	248267.5	223194.9	15164.5	201626.7	293493.9	0.0	19024.9	15164.5	19024.9
Non-Development Expenditure	215743.6	192931.1	6733.9	176516.0	234013.0	0.0	7940.6	6733.9	7940.6
Net Outlay for Food Account Operation	-594.5	561.0	-19.2	1374.1	361.4	0.0	88.4	-19.2	88.4
Loans & Advances (Net)	8428.4	7690.8	-129.7	2477.2	6879.4	0.0	-640.8	-129.7	-640.8
Development Expenditure	117026.8	115989.6	254.1	81135.5	159013.0	0.0	1281.1	254.1	1281.1
Development Program financed from Revenue Budget	353.1	370.3	0.0	207.9	248.8	0.0	0.0	0.0	0.0
Non-ADP Project	4147.2	2986.6	0.0	2205.8	3512.4	0.0	0.0	0.0	0.0
Annual Development Programme	110700.0	110700.0	254.1	77264.9	153331.3	0.0	1281.1	254.1	1281.1
Non-ADP FFW and Transfer	1826.5	1932.7	0.0	1456.9	1920.6	0.0	0.0	0.0	0.0
Total Expenditure	340604.4	317172.4	6839.1	261502.7	400266.8	0.0	8669.4	6839.1	8669.4
Overall Balance (Including Grants)	-92336.9	-93977.6	8325.4	-59876.0	-106772.9	0.0	10355.5	8325.4	10355.5
(In percent of GDP)	-4.67	-4.76	0.42	-3.03	-4.75	0.0	0.46	0.42	0.46
Overall Balance (Excluding Grants)	-97852.4	-98672.0	8317.2	-60750.9	-112276.6	0.0	10353.2	8317.2	10353.2
(In percent of GDP)	-4.95	-4.99	0.42	-3.07	-5.00	0.0	0.46	0.42	0.46
(In percent of GDP 2005-06 base) (Including grants)	-4.67	-4.76	0.42	-3.03	-4.75	0.00	0.46	0.42	0.46
(In percent of GDP 2005-06 base) (Excluding grants)	-4.95	-4.99	0.42	-3.07	-5.00	0.00	0.46	0.42	0.46

- In FY17, actual budget deficit (excluding grants) as percentage of GDP was 3.07 percent. Including grants it was 3.03 percent of GDP;

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

- 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 July, 2017 (excluding grants) as percentage of GDP was 0.46 percent.

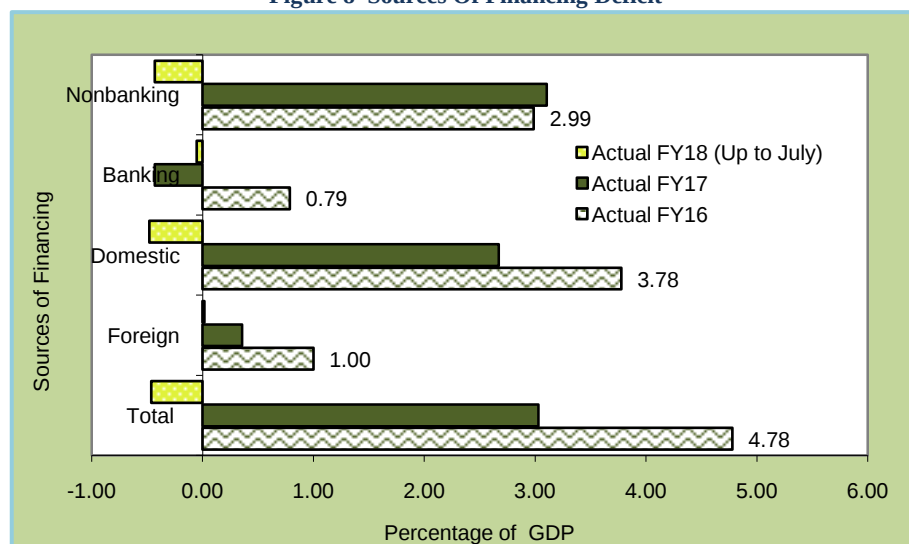
5.0 FINANCING

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 July	Accounts FY17	Budget	Accounts July	Accounts FY17 up to July	Accounts FY18 up to July
1.0 Foreign Borrowing-Net	30789.0	24076.6	-352.6	7025.0	46419.6	397.1	-352.6	397.1
1.1 Foreign Borrowing	38947.0	31586.6	344.6	14227.9	55312.6	1280.4	344.6	1280.4
1.2 Amortization	-8158.0	-7510.0	-697.2	-7202.9	-8893.0	-883.4	-697.2	-883.4
2.0 Domestic Borrowing	61548.1	69904.0	-7973.0	52807.3	60351.3	-10754.8	-7973.0	-10754.8
2.1 Borrowing from Banking System (Net)	38938.1	23904.0	1463.4	-8515.0	28202.3	-1111.5	1463.4	-1111.5
2.1.1 Long-Term Debt (Net)	28910.1	8506.1	2147.3	-177.5	20887.2	1380.9	2147.3	1380.9
2.1.2 Short-Term Debt (Net)	10028.0	15397.9	-683.8	-8337.5	7315.1	-2492.4	-683.8	-2492.4
2.2 Non-Bank Borrowing (Net)	22610.0	46000.0	-9436.5	61322.3	32149.0	-9643.3	-9436.5	-9643.3
2.2.1 National Savings Schemes (Net)	19610.0	45000.0	3434.0	51589.9	30150.0	5128.9	3434.0	5128.9
2.2.2 Others	3000.0	1000.0	-12870.4	9732.4	1999.0	-14772.2	-12870.4	-14772.2
Total - Financing :	92337.1	93980.6	-8325.7	59832.3	106770.9	-10357.8	-8325.7	-10357.8
GDP	1975800.0	1975800.0	2245900.0	2245900.0	2245900.0	2245900.0	2245900.0	2245900.0
(In percent of GDP) :	4.67	4.76	-0.37	2.66	4.75	-0.46	-0.37	-0.46

Figure 8 Sources Of Financing Deficit



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

APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2015-16					Fiscal Year 2016-17		
	Budget FY17	Revised Budget FY17	Actual FY17 (July)	Actual FY17 (Up to July)	Actual FY17	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)
General Public Services	421046181	293482177	30520008	30520008	120032508	497106701	9285352	9285352
LGRD	35318152	36137002	395989	395989	35512325	39114548	324015	324015
Defence	217239090	225573858	74667719	74667719	242723889	250757408	10896255	10896255
Public Order and safety	190728777	186327292	2847696	2847696	200986470	202863961	2187854	2187854
Education & technology	357337460	328249687	13505467	13505467	363494332	353219919	12419255	12419255
Health	112523600	99110142	3163939	3163939	115085815	111402000	2939043	2939043
Social Security and Welfare	160414871	169500211	331253	331253	150891784	198310179	267206	267206
Housing	12730100	11752907	260526	260526	14386202	11639400	146407	146407
Recreation, Culture and Religious Affairs	17425185	18153441	234407	234407	18892470	21208952	623984	623984
Fuel and Energy	846920	726608	67289	67289	772479	1619220	39155	39155
Agriculture	154691570	128457630	2159760	2159760	112947350	154963770	3101090	3101090
Industrial & Economic Services	9370130	11794217	158053	158053	12406618	9986101	156019	156019
Transport and Communication	71785230	70171378	1441184	1441184	57981149	75855830	1648155	1648155
Interest	399510001	353576339	30651897	30651897	321140129	414570073	35372676	35372676
Total - Non-Development Revenue Expenditure	2160967267	1933012890	160405187	160405187	1767253519	2342618062	79406466	79406466

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 (July)	Actual FY17 (Up to July)	Actual FY17	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)	Actual FY18 (up to July) as % Budget FY18
Sub-total = GPS	135095290	421046181	293482177	30520008	30520008	120032508	497106701	9285352	9285352	1.9
Office of the President	197345	197560	190236	5616	5616	211818	214930	6830	6830	3.2
Parliament	1514263	2937680	2935666	59639	59639	2369097	2980400	89520	89520	3.0
Prime Minister's Office	3233299	4114400	4182553	81054	81054	3873114	4870400	72204	72204	1.5
Cabinet Division	423873	555830	524800	20309	20309	505984	598320	25987	25987	4.3
Election Commission	7702481	3621400	3398497	44634	44634	2525087	3084100	137603	137603	4.5
Ministry of Public Administration	16012696	18931572	17875074	427728	427728	19873747	17716445	505125	505125	2.9

Ministries/Division	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (July)	Actual FY17 (Up to July)	Actual FY17	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)	Actual FY18 (up to July) as % Budget FY18
Public Service Commission	406983	472950	436450	8388	8388	456045	464910	10629	10629	2.3
Finance Division	78323287	355125934	230334658	29271930	29271930	62700039	431817042	7891027	7891027	1.8
Internal Resources Division	14258645	18787500	16823715	296534	296534	13752721	18654800	299663	299663	1.6
Financial Institutions Division	1282734	1611550	1582030	2462	2462	1569375	1111774	2685	2685	0.2
Economic Relations Division	1877998	2121055	2261547	17100	17100	1975933	2239400	19592	19592	0.9
Planning Division/2	613806	778600	647616	19402	19402	744894	697800	25120	25120	3.6
Implementation, Monitoring and Evaluation Division	242941	399150	393380	5434	5434	366593	511530	7089	7089	1.4
Statistics and Informatics Division	2106804	1981600	1561540	82126	82126	2379191	1651750	43999	43999	2.7
Ministry of Foreign Affairs	6898135	9409400	10334415	177652	177652	6728869	10493100	148279	148279	1.4
Sub-total = LGRD	31471201	35318152	36137002	395989	395989	35512325	39114548	324015	324015	0.8
Local Government Division	24445632	27735800	28426081	335296	335296	30268729	31408097	266188	266188	0.8
Rural Development and Co-operatives Division	4340991	4633600	4705016	58538	58538	4797581	4697800	54865	54865	1.2
Ministry of Chittagong Hill Tracts Affairs	2684578	2948752	3005905	2155	2155	446015	3008651	2962	2962	0.1
Sub-total = Defence	200316821	217239090	225573858	74667719	74667719	242723889	250757408	10896255	10896255	4.3
Ministry of Defence - Defence Services	196466488	212480697	221334896	73669416	73669416	237798577	236108197	10805828	10805828	4.6
Ministry of Defence - Others Services	3598925	4466993	3929127	988751	988751	4624706	14345111	78467	78467	0.5
Armed Forces Division	251408	291400	309835	9553	9553	300606	304100	11960	11960	3.9
Sub-total=POS	151562257	190728777	186327292	2847696	2847696	200986470	202863961	2187854	2187854	1.1
Law and Justice Division	8696953	10428600	9146566	324375	324375	11334775	9158600	248869	248869	2.7
Supreme Court	1364974	1548615	1677645	41545	41545	1908408	1646700	60256	60256	3.7
Public Security Division	140584836	177757822	158886147	2439809	2439809	185144097	172306000	1776496	1776496	1.0
Anti Corruption Commission	737452	788600	768300	35602	35602	843442	812600	30529	30529	3.8
Legislative and Parliamentary Affairs Division	178042	205140	232358	6366	6366	221817	217635	23252	23252	10.7
Security Services Division	0	0	15616276	0	0	1533930	18722426	48451	48451	0.3
Sub-total = Edu	294326842	357337460	328249687	13505467	13505467	363494332	353219919	12419255	12419255	3.5
Ministry of Primary and Mass Education	113146230	144519070	115347210	2436916	2436916	147269457	132704119	1293355	1293355	1.0
Secondary and Higher Education Division	176816642	206805500	163342631	11055567	11055567	202531713	169762900	8015001	8015001	4.7
Ministry of Science and Technology	3474899	3722790	3964620	3550	3550	3974088	4359200	4507	4507	0.1
Information and Communication Technology Division	889071	2290100	2243902	9433	9433	1951671	2089200	12982	12982	0.6
Technical and Madrasah Education Division	0	0	43351324	0	0	7767403	44304500	3093410	3093410	7.0
Sub-total = Health	90063154	112523600	99110142	3163939	3163939	115085815	111402000	2939043	2939043	2.6

Ministries/Division	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (July)	Actual FY17 (Up to July)	Actual FY17	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)	Actual FY18 (up to July) as % Budget FY18
Health Services Division	90063154	112523600	99110142	3163939	3163939	115085815	83402600	2939043	2939043	3.5
Medical Education and Family Welfare Division	0	0	0	0	0	0	27999400	0	0	0.0
Sub-total = SSW	122224554	160414871	169500211	331253	331253	150891784	198310179	267206	267206	0.1
Ministry of Social Welfare	30999140	41042220	40037515	126061	126061	41221074	46246620	104029	104029	0.2
Ministry of Women and Children Affairs	15612892	19822638	20154063	46327	46327	19860555	23169975	37880	37880	0.2
Ministry of Liberation Affairs	21163980	25452600	27478894	1789	1789	26568363	35663476	2800	2800	0.0
Ministry of Food	9991459	20025150	27028997	82572	82572	28112256	34566169	28679	28679	0.1
Ministry of Disaster Management and Relief	44457085	54072263	54800742	74503	74503	35129536	58663939	93818	93818	0.2
Sub-total = HCS	12887047	12730100	11752907	260526	260526	14386202	11639400	146407	146407	1.3
Ministry of Housing and Public Works	12887047	12730100	11752907	260526	260526	14386202	11639400	146407	146407	1.3
Sub-total = RCRA	16092906	17425185	18153441	234407	234407	18892470	21208952	623984	623984	2.9
Ministry of Information	5487952	6633235	6571108	137268	137268	7282972	6216575	192427	192427	3.1
Ministry of Cultural Affairs	2687091	2411000	2568710	18250	18250	2662329	2239177	16167	16167	0.7
Ministry of Religious Affairs	2159082	2036600	2116024	5033	5033	2027779	2159800	337604	337604	15.6
Ministry of Youth and Sports	5758781	6344350	6897599	73855	73855	6919390	10593400	77786	77786	0.7
Sub-total = FE	638144	846920	726608	67289	67289	772479	1619220	39155	39155	2.4
Energy and Mineral Resources Division	477044	620900	434665	24966	24966	519975	1128800	14136	14136	1.3
Power Division	161100	226020	291943	42323	42323	252504	490420	25018	25018	5.1
Sub-total = Agr	122514411	154691570	128457630	2159760	2159760	112947350	154963770	3101090	3101090	2.0
Ministry of Agriculture/3	90123561	118345470	86040543	1537286	1537286	65675814	117999770	2588252	2588252	2.2
Ministry of Fisheries and Livestock	8810934	9913800	8400715	275404	275404	10461674	9138700	286936	286936	3.1
Ministry of Environment and Forest	5068139	6177800	14940186	93157	93157	14662305	5354700	46640	46640	0.9
Ministry of Land	9236540	10715500	9413693	243062	243062	12438536	9954300	174010	174010	1.7
Ministry of Water Resources	9275236	9539000	9662493	10852	10852	9709021	12516300	5252	5252	0.0
Sub-total = IES	7718202	9370130	11794217	158053	158053	12406618	9986101	156019	156019	1.6
Ministry of Industries	1801288	2414800	2558382	21982	21982	2667242	3044700	17585	17585	0.6
Ministry of Textiles and Jute	1219542	1453500	4178213	31219	31219	4307460	1517200	29299	29299	1.9
Ministry of Commerce	1983141	1729580	1857553	34342	34342	2054275	1737880	30477	30477	1.8
Ministry of Labour and Employment	796177	1047250	761572	20363	20363	947310	941521	25934	25934	2.8
Ministry of Expatriates' Welfare and Overseas Employment	1918052	2725000	2438497	50146	50146	2430331	2744800	52724	52724	1.9
Sub-total = TC	56677761	71785230	70171378	1441184	1441184	57981149	75855830	1648155	1648155	2.2

Ministries/Division	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (July)	Actual FY17 (Up to July)	Actual FY17	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)	Actual FY18 (up to July) as % Budget FY18
Road Transport and Highways Division	23926866	27491300	26740627	146108	146108	26904556	28761550	152608	152608	0.5
Ministry of Railways	20662092	28347500	27040910	758598	758598	14365994	30116550	839403	839403	2.8
Ministry of Shipping	4109656	5242130	5223388	13979	13979	5217332	5468830	14732	14732	0.3
Ministry of Civil Aviation and Tourism	536607	598000	432300	30382	30382	839727	430400	28307	28307	6.6
Posts and Telecommunications Division	7128002	9792000	10419853	491769	491769	10345782	10814300	612847	612847	5.7
Bridges Division	314538	314300	314300	349	349	307758	264200	259	259	0.1
Sub-total = Interest	330907504	399510001	353576339	30651897	30651897	321140129	414570073	35372676	35372676	8.5
Domestic	314458142	382400001	334946339	29444105	29444105	302731761	395113623	32951325	32951325	8.3
Foreign	16449362	17110000	18630000	1207792	1207792	18408368	19456450	2421352	2421352	12.4
Total Non-Development Revenue Expenditure	1572496094	2160967267	1933012890	160405187	160405187	1767253519	2342618062	79406466	79406466	3.4

Appendix 3: Non-Development Expenditure by Economic Classification

(Crore Taka)

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to July)	Budget FY18	Actual FY18 (Up to July)	Actual FY17 (Up to July) as % of Budget FY17	Actual FY18 (upto July) as % of Budget FY18
Pay and Allowances	50774.9	49746.4	1342.2	1131.1	53833.4	1342.2	2.23	2.49
Pay of Officers	6547.6	6706.5	533.0	505.8	7360.9	533.0	7.7	7.2
Pay of Establishment	21262.5	20047.2	328.2	351.1	21754.3	328.2	1.7	1.5
Allowances	22964.8	22992.7	481.0	274.2	24718.2	481.0	1.2	1.9
Goods and Services	20647.8	23003.9	232.1	131.1	24725.8	232.1	0.63	0.94
Supplies and Services	15283.2	17250.6	208.3	109.9	18356.6	208.3	0.7	1.1
Repairs, Maintenance & Rehabilitation	5364.6	5753.2	23.8	21.2	6369.2	23.8	0.4	0.4
Interest Payments	39951.0	35357.6	3537.3	2512.7	41457.0	3537.3	6.29	8.53
Domestic	38240.0	33494.6	3295.1	2294.0	39511.4	3295.1	6.0	8.3
Foreign	1711.0	1863.0	242.1	218.7	1945.6	242.1	12.8	12.4
Subsidies and Current Transfers	75306.0	69763.2	2393.5	2855.8	83794.8	2393.5	3.79	2.86
Subsidies	17729.0	15329.6	0.0	1003.9	19454.4	0.0	5.7	0.0
Grants in Aid	40585.0	41688.3	1180.9	1040.8	41321.6	1180.9	2.6	2.9
Contributions to Intl Organization	65.6	67.3	0.0	0.0	67.6	0.0	0.0	0.0
Write-off of loans & advances	4.0	4.0	0.0	0.0	4.0	0.0	0.0	0.4
Pensions and Gratuities'	16915.4	12667.0	1212.6	811.0	22940.2	1212.6	4.8	5.3
Others	7.0	7.0	0.0	0.0	7.0	0.0	0.0	0.0
Block Allocation	2286.3	282.3	2.0	0.4	3326.8	2.0	0.02	0.06
Unexpected	2000.0	0.0	0.0	0.0	2000.0	0.0	0.0	0.0

Description	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (Up to July)	Budget FY18	Actual FY18 (Up to July)	Actual FY17 (Up to July) as % of Budget FY17	Actual FY18 (upto July) as % of Budget FY18
Others	286.3	282.3	2.0	0.4	1326.8	2.0	0.1	0.2
Non-Development Revenue Expenditure (A)	188966.1	178153.4	7507.1	6631.1	207137.9	7507.1	3.5	3.6
Acquisition of Assets and Works (B)	9831.6	11731.6	433.5	102.8	12905.6	433.5	1.05	3.36
Acquisition of Assets	7191.8	7992.7	433.1	102.8	9542.1	433.1	1.4	4.5
Acquisition of Land Assets	636.9	808.0	0.0	0.0	798.3	0.0	0.0	0.0
Construction and Works	2002.9	2930.9	0.4	0.0	2565.2	0.4	0.0	0.0
Investments in Shares and Equities (C)	16945.9	3046.0	0.0	0.0	13969.5	0.0	0.00	0.00
Share Capital	13120.9	521.0	0.0	0.0	10144.5	0.0	0.0	0.0
Equity Investment	1800.0	500.0	0.0	0.0	1800.0	0.0	0.0	0.0
Investment for Recapitalization	2000.0	2000.0	0.0	0.0	2000.0	0.0	0.0	0.0
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	0.0	0.0
Cash in Foreign Currency	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Programmes Financed from Non-Development Budget (E)	353.1	370.3	0.0	0.0	248.8	0.0	0.00	0.02
Detail Estimates	216.5	276.0	0.0	0.0	121.1	0.0	0.0	0.0
Block Allocation	136.6	94.2	0.0	0.0	127.7	0.0	0.0	0.0
Total - Non-Development Expenditure (A+B+C+D+E) :	216096.7	193301.3	7940.6	6733.9	234261.8	7940.6	3.1	3.4

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 (July)	Actual FY17 (Up to July)	Actual FY17	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)	Actual FY17 (up to July) as % of Revised Budget FY17	Actual FY18 (up to July) as % of Budget FY18
Sub-total = GPS	51690500	44971143	847131	847131	18080674	47692284	38503	38503	1.88	0.08
Parliament	10500	8100	250	250	5979	164200	0	0	3.09	0.00
Prime Minister's Office	9093500	8448643	0	0	7214065	9693984	9626	9626	0.00	0.10
Cabinet Division	418600	294000	0	0	6972	350600	0	0	0.00	0.00
Election Commission	9278000	4615700	0	0	1724747	7619400	0	0	0.00	0.00
Ministry of Public Administration	1268400	1142600	0	0	1040696	2250000	0	0	0.00	0.00
Public Service Commission	0	50000	0	0	46121	275200	0	0	0.00	0.00
Finance Division	6344600	3226000	836921	836921	2019980	4363800	0	0	25.94	0.00
Internal Resources Division (IRD)	4224800	4041500	0	0	1359251	3400800	0	0	0.00	0.00
Financial Institutions Division	1701300	956800	0	0	802424	1170000	0	0	0.00	0.00
Economic Relations Division	331700	296700	6905	6905	611969	366900	23912	23912	2.33	6.52
Planning Division/2	13317900	16510900	0	0	867386	12619200	4965	4965	0.00	0.04
Implementation, Monitoring and Evaluation Division	1215700	2153500	0	0	278450	493100	0	0	0.00	0.00

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (July)	Actual FY17 (Up to July)	Actual FY17	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)	Actual FY17 (up to July) as % of Revised Budget FY17	Actual FY18 (up to July) as % of Budget FY18
Statistics and Informatics Division	3021200	2926700	3055	3055	1989026	3527100	0	0	0.10	0.00
Ministry of Foreign Affairs	1464300	300000	0	0	113608	1398000	0	0	0.00	0.00
Sub-total = LGRD	200066196	212292699	246433	246433	140615272	237881800	47177	47177	0.12	0.02
Local Government Division	185483800	194064999	171412	171412	123774585	215245500	47152	47152	0.09	0.02
Rural Development and Co-operatives Division	9135800	11519100	20	20	11346168	14143700	25	25	0.00	0.00
Ministry of Chittagong Hill Tracts Affairs	5446596	6708600	75001	75001	5494519	8492600	0	0	1.12	0.00
Sub-total = Defence	4057500	6549500	196990	196990	518590	6798500	0	10347	3.01	0.15
Ministry of Defence - Defence Services	4057500	6549500	196990	196990	518590	6798500	0	10347	3.01	0.15
Sub-total=POS	19889700	20928500	2081	2081	18603688	25642300	0	0	0.01	0.00
Law and Justice Division	4744900	5083600	0	0	3623021	5045200	0	0	0.00	0.00
Public Security Division	14997500	8840100	2081	2081	12618606	10448300	0	0	0.02	0.00
Anti Corruption Commission	120000	96000	0	0	60619	204000	0	0	0.00	0.00
Legislative and Parliamentary Affairs Division	27300	26700	0	0	0	500	0	0	0.00	0.00
Security Services Division	0	6882100	0	0	2301443	9944300	0	0	0.00	0.00
Sub-total = Edu	171797900	174671500	48728	48728	153969006	301222000	1145383	1145383	0.03	0.38
Ministry of Primary and Mass Education	77097600	62625000	1115	1115	55382380	87518800	895212	895212	0.00	1.02
Secondary and Higher Education Division	61666900	53732400	113	113	48647333	61646600	171	171	0.00	0.00
Ministry of Science and Technology	16973300	38171100	47500	47500	36681124	106021000	250000	250000	0.12	0.24
Information and Communication Technology Division	16060100	15945200	0	0	11168218	37647000	0	0	0.00	0.00
Technical and Madrasah Education Division	0	4197800	0	0	2089950	8388600	0	0	0.00	0.00
Sub-total = Health	62345399	49176000	131319	131319	37385575	95113900	168864	168864	0.27	0.18
Health Services Division	62345399	49176000	131319	131319	35654645	78416700	135356	135356	0.27	0.17
Medical Education and Family Welfare Division	0	0	0	0	1730930	16697200	33508	33508	0.0	0.20
Sub-total = SSW	38397831	42323031	154	154	39412486	42951399	95863	95863	0.00	0.22
Ministry of Social Welfare	1675800	1347000	0	0	1339802	2076200	29500	29500	0.00	1.42
Ministry of Women and Children Affairs	1682300	1573300	0	0	1235716	2579800	0	0	0.00	0.00
Ministry of Liberation Affairs	4663200	2350000	0	0	2273204	4200000	0	0	0.00	0.00
Ministry of Food	4399200	2387000	154	154	1781426	4232400	0	0	0.01	0.00
Ministry of Disaster Management and Relief	25977331	34665731	0	0	32782338	29862999	66363	66363	0.00	0.22
Sub-total = HCS	18445700	39985000	0	0	38307685	25690000	360	360	0.00	0.00
Ministry of Housing and Public Works	18445700	39985000	0	0	38307685	25690000	360	360	0.00	0.00
Sub-total = RCRA	9613400	9481900	122	122	8949452	14873000	0	0	0.00	0.00
Ministry of Information	1733000	1760000	122	122	1481608	5242200	0	0	0.01	0.00
Ministry of Cultural Affairs	1800000	1091800	0	0	745816	1928600	0	0	0.00	0.00
Ministry of Religious Affairs	3205000	3940000	0	0	3939974	4429000	0	0	0.00	0.00
Ministry of Youth and Sports	2875400	2690100	0	0	2782054	3273200	0	0	0.00	0.00

Ministry/Divisions	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (July)	Actual FY17 (Up to July)	Actual FY17	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)	Actual FY17 (up to July) as % of Revised Budget FY17	Actual FY18 (up to July) as % Budget FY18
Sub-total = FE	149510900	144890000	262500	262500	92277832	209565600	7960622	7960622	0.18	3.80
Energy and Mineral Resources Division	19110000	10678700	0	0	3840756	21112900	0	0	0.00	0.00
Power Division	130400900	134211300	262500	262500	88437076	188452700	7960622	7960622	0.20	4.22
Sub-total = Agr	72377426	71883011	134307	134307	65032813	89325454	579368	579368	0.19	0.65
Ministry of Agriculture/3	18405000	17718400	134119	134119	16198273	17998800	487619	487619	0.76	2.71
Ministry of Fisheries and Livestock	8102900	8217300	33	33	7447540	10147500	91750	91750	0.00	0.90
Ministry of Environment and Forest	4145000	3562900	156	156	2104862	5845900	0	0	0.00	0.00
Ministry of Land	4132827	4492111	0	0	2570903	8586154	0	0	0.00	0.00
Ministry of Water Resources	37591699	37892300	0	0	36711235	46747100	0	0	0.00	0.00
Sub-total = IES	26201800	16669400	148	148	8006751	30818200	0	0	0.00	0.00
Ministry of Industries	14716300	5639700	0	0	4287238	15201500	0	0	0.00	0.00
Ministry of Textiles and Jute	2800000	2850000	0	0	2099817	5429600	0	0	0.00	0.00
Ministry of Commerce	3792700	3672000	0	0	5063	4380100	0	0	0.00	0.00
Ministry of Labour and Employment	2026600	2139500	72	72	284839	1682700	0	0	0.00	0.00
Ministry of Expatriates' Welfare and Overseas Employment	2866200	2368200	76	76	1329795	4124300	0	0	0.00	0.00
Sub-total = TC	300870699	292504999	1689641	1689641	166049220	424943600	2764439	2764439	0.58	0.65
Road Transport and Highways Division	81613100	94031100	1314666	1314666	79382998	168202800	1894269	1894269	1.40	1.13
Ministry of Railways	91149600	92780000	374455	374455	20357538	130010900	138	138	0.40	0.00
Ministry of Shipping	15305400	17078400	0	0	13456135	21850000	0	0	0.00	0.00
Ministry of Civil Aviation and Tourism	4886300	4731200	0	0	2983981	6436200	0	0	0.00	0.00
Posts and Telecommunications Division	15341100	18613900	520	520	12490493	14408600	870031	870031	0.00	6.04
Bridges Division	92575199	65270399	0	0	37378076	84035100	0	0	0.00	0.00
Total Development Revenue Expenditure	1125264951	1126326683	3559554	3559554	787209043	1552518037	12800578	12810925	0.32	0.83

Appendix 5 Revenue Collection

(In crore Taka)

				Fiscal Year 2015-16			Fiscal Year 2016-17		
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (July)	Actual FY17 (Up to July)	Actual FY17	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)
Tax Revenue (a+b)	151884.19	210402.00	192261.26	10857.88	10857.88	177795.75	256811.55	15216.87	15216.87
a. NBR	146239.62	203152.00	185000.00	10440.42	10440.42	171498.28	248190.00	13911.58	13911.58
a.1 Income	45078.28	71940.00	62754.33	3480.05	3480.05	52488.82	85176.26	3924.37	3924.37
a.2 VAT	54574.55	72764.53	68675.01	3947.17	3947.17	63744.47	91254.40	5426.66	5426.66
a.3 Import	17796.14	22450.21	21571.86	1200.74	1200.74	20764.58	30023.75	1834.04	1834.04
a.4 Export	30.15	44.57	33.58	2.09	2.09	22.21	44.08	3.95	3.95
a.4 Excise	1560.08	4449.09	1199.71	47.24	47.24	1790.88	1599.22	64.75	64.75
a.5 Sup	26133.42	30075.60	29519.84	1686.38	1686.38	31515.49	38401.55	2559.39	2559.39

				Fiscal Year 2015-16			Fiscal Year 2016-17		
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (July)	Actual FY17 (Up to July)	Actual FY17	Budget FY18	Actual FY18 (July)	Actual FY18 (up to July)
a.6 Other Taxes	1067.00	1428.00	1245.67	76.74	76.74	1171.83	1690.74	98.41	98.41
b. Non-NBR	5644.57	7250.00	7261.26	417.46	417.46	6297.47	8621.55	1305.28	1305.28
b.1 Narcotics & Liquor	66.98	150.60	150.60	4.26	4.26	68.63	92.14	6.44	6.44
b.2 Vehicles	1627.76	1770.00	1720.00	104.55	104.55	1493.72	1800.00	138.25	138.25
b.3 Land Revenue	827.44	1059.71	1120.97	82.32	82.32	1184.79	1264.22	846.82	846.82
b.4 Stamp Duty	3122.39	4269.69	4269.69	226.33	226.33	3550.33	5465.20	313.78	313.78
c. Non-tax Revenue	21064.84	32350.00	26239.33	4298.39	4298.39	22956.13	31178.63	3805.75	3805.75
c.1 Dividend and Profit	3165.74	7922.28	3709.07	189.94	189.94	3231.74	5397.85	152.93	152.93
c.2 Interest	1073.20	800.63	2931.26	79.56	79.56	2211.15	1936.71	192.10	192.10
c.3 Administrative Fees and Charges	3561.52	4838.88	4858.06	270.25	270.25	3852.84	5654.02	341.73	341.73
c.4 Fines, Penalties and Forfeiture	348.91	356.39	425.20	22.57	22.57	578.24	470.15	45.54	45.54
c.5 Receipts for Services Rendered	707.42	602.33	641.73	47.04	47.04	582.02	710.26	45.06	45.06
c.6 Rents, Leases and Recoveries	110.22	129.46	135.99	3.80	3.80	121.69	151.93	5.59	5.59
c.7 Tolls and Levies	772.29	758.63	918.63	85.87	85.87	1103.13	1007.14	85.00	85.00
c.8 Non-Commercial Sales	528.21	544.00	565.25	26.16	26.16	551.54	613.21	39.33	39.33
c.9 Defence Receipts	1754.13	2344.45	2345.13	1.19	1.19	1320.95	2575.36	1.07	1.07
c.10 Other Non-Tax Revenue and Receipts	7820.86	12331.96	7822.59	3542.59	3542.59	8325.12	10240.06	2834.52	2834.52
c.11 Railway	863.73	1350.00	1510.00	25.24	25.24	670.79	2000.00	55.50	55.50
c.12 Post Offices	287.56	306.00	310.00	3.17	3.17	160.46	351.00	5.92	5.92
c.13 Telegraph and Telephone Board	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. 14 Capital Revenue	71.06	64.99	66.43	1.01	1.01	246.46	70.94	1.47	1.47
Total Revenue (a+b+c)	172949.03	242752.00	218500.59	15156.27	15156.27	200751.88	287990.19	19022.61	19022.61
d. Tax-GDP Ratio (base 2005-06)	7.69	10.65	9.73	0.55	0.55	8.00	11.55	0.68	0.68
e. Revenue-GDP ratio (base 2005-06)	8.75	12.29	11.06	0.77	0.77	9.03	12.95	0.86	0.86

Appendix 6 Revenue Receipts (Growth Scenario)

	(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 July/Actual FY17up to July)*100	(Actual FY18 up to July/ Budget FY18)*100
Tax Revenue (a+b)	91.4	144.4	133.6	88.6	140.1	5.9
a. NBR	91.1	144.7	134.2	85.4	133.2	5.6
a.1 Income	87.2	162.3	135.7	26.1	112.8	4.6
a.2 VAT	94.4	143.2	132.9	31.8	137.5	5.9
a.3 Import	96.1	144.6	139.2	10.3	152.7	6.1
a.4 Export	75.3	198.5	131.3	0.0	189.4	9.0
a.4 Excise	27.0	89.3	133.3	0.9	137.1	4.0
a.5 Sup	98.2	121.8	130.1	15.7	151.8	6.7
a.6 Other Taxes	87.2	144.3	135.7	0.6	128.2	5.8

	(Revised Budget FY17/Budget FY17)*100	(BudgetFY18/A ctual FY17)*100	(BudgetFY18/ Revised Budget FY17)*100	Share in Total Revenue Actual FY17	(Actual FY18 up to July/Actual FY17up to July)*100	(Actual FY18 up to July/ Budget FY18)*100
b. Non-NBR	100.2	136.9	118.7	3.1	312.7	15.1
b.1 Narcotics & Liquor	100.0	134.3	61.2	0.0	151.0	7.0
b.2 Vehicles	97.2	120.5	104.7	0.7	132.2	7.7
b.3 Land Revenue	105.8	106.7	112.8	0.6	1028.7	67.0
b.4 Stamp Duty	100.0	153.9	128.0	1.8	138.6	5.7
c. Non-tax Revenue	81.1	135.8	118.8	11.4	88.5	12.2
c.1 Dividend and Profit	46.8	167.0	145.5	1.6	80.5	2.8
c.2 Interest	366.1	87.6	66.1	1.1	241.4	9.9
c.3 Administrative Fees and Charges	100.4	146.7	116.4	1.9	126.5	6.0
c.4 Fines, Penalties and Forfeiture	119.3	81.3	110.6	0.3	201.8	9.7
c.5 Receipts for Services Rendered	106.5	122.0	110.7	0.3	95.8	6.3
c.6 Rents, Leases and Recoveries	105.0	124.8	111.7	0.1	147.1	3.7
c.7 Tolls and Levies	121.1	91.3	109.6	0.5	99.0	8.4
c.8 Non-Commercial Sales	103.9	111.2	108.5	0.3	150.3	6.4
c.9 Defence Receipts	100.0	195.0	109.8	0.7	89.6	0.0
c.10 Other Non-Tax Revenue and Receipts	63.4	123.0	130.9	4.1	80.0	27.7
c.11 Railway	111.9	298.2	132.5	0.3	219.9	2.8
c.12 Post Offices	101.3	218.8	113.2	0.1	186.8	1.7
c.13 Telegraph and Telephone Board		0.0	0.0	0.0	0.0	0.0
c. 14 Capital Revenue	102.2	28.8	106.8	0.1	144.8	2.1
Total Revenue (a+b+c)	90.0	143.5	131.8	100.0	125.5	6.6

Notes:

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

For Suggestions:

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