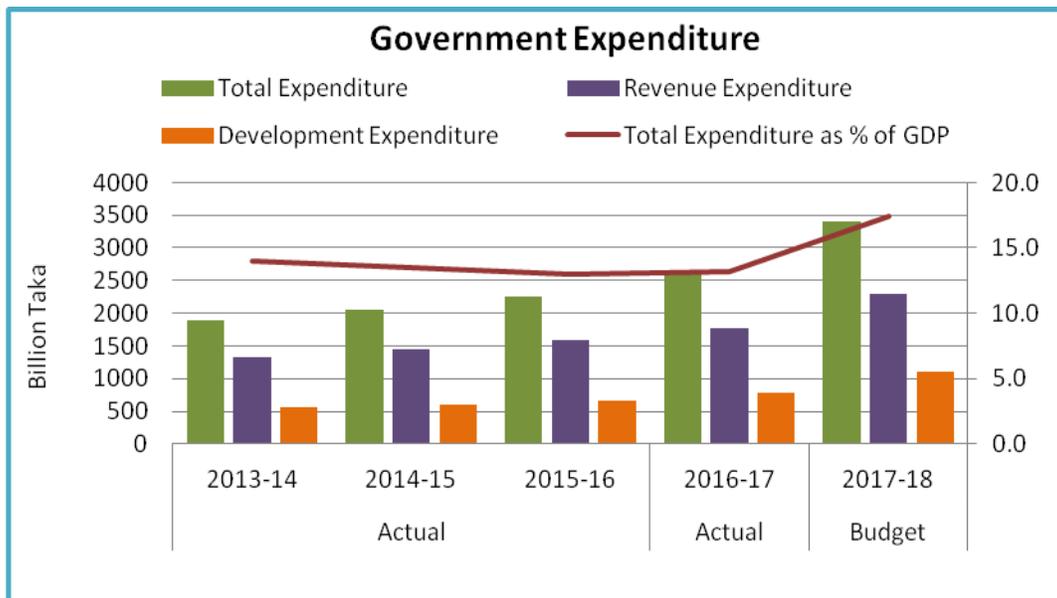


*Provisional



Monthly Report on Fiscal Position

June 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 June, 2018 in the current fiscal year (FY 18) is 93.6 percent of the non-development revised budget estimates. Actual development expenditure during the same period is 67.2 percent of the revised 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 June 2018, 89.0 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (87.0 Percent). Total NBR tax collection is 89.6 percent of the annual target. Regarding NTR (Non Tax Revenue), 82.6 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 June 2018, in current fiscal, overall balance (excluding grants) is -4.05 percent of the estimated GDP.

*MFR June 2018 is published on December 2018 and figures are provisional

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	Revised Budget FY18	Revised Budget FY18 as % of Budget FY17	Revised Budget FY18 as % of Revised Budget FY17	Revised Budget FY18 as % of Actual FY17	Actual FY18 (up to June)	Actual (up to June) as % of Revised Budget FY18
GPS	42,105	29,348	27,541	15.4	93.8	31,649	75.2	107.8	114.9	21,370	67.5
LGRD	3,532	3,614	3,798	2.1	105.1	4,502	127.5	124.6	118.5	4,095	91.0
Defense	21,724	22,557	22,582	12.6	100.1	25,486	117.3	113.0	112.9	26,046	102.2
POS	19,073	18,633	18,016	10.0	96.7	21,488	112.7	115.3	119.3	19,854	92.4
Edu	35,734	32,825	33,450	18.6	101.9	34,954	97.8	106.5	104.5	33,510	95.9
Health	11,252	9,911	3,101	1.7	31.3	11,323	100.6	114.2	365.1	10,192	90.0
SSW	16,041	16,950	15,776	8.8	93.1	30,296	188.9	178.7	192.0	13,597	44.9
Housing	1,273	1,175	1,174	0.7	99.9	1,272	99.9	108.2	108.3	1,237	97.2
RCRA	1,743	1,815	1,710	1.0	94.2	2,115	121.4	116.5	123.7	1,972	93.2
F&E	85	73	74	0.0	102.4	157	185.1	215.7	210.7	1,148	732.4
Agri	15,469	12,846	10,137	5.7	78.9	12,685	82.0	98.7	125.1	11,627	91.7
IES	937	1,179	1,123	0.6	95.2	1,204	128.5	102.1	107.2	1,093	90.8
Trans	7,179	7,017	5,605	3.1	79.9	8,213	114.4	117.0	146.5	7,810	95.1
Interest payment	39,951	35,358	35,316	19.7	99.9	37,920	94.9	107.2	107.4	55,477	146.3
Total	216,097	193,301	179,404	100	92.8	223,264	103.3	115.5	124.4	209,028	93.6

Some of the noteworthy features are:

- For FY18, revised budget allocation was raised by 15.5 percent over the FY17 revised estimates and 3.3 percent over the original budget;
- Up to June 2018, apart from interest payment spending in Fuel and Energy (F&E), Defence, Housing, Education, Transportation were on the higher side. Lower utilization rate in some sectors like Social Security and Welfare (SSW), General Public Services (GPS) contributed to a less-than-average performance in total non-development spending;
- As a whole, non-development spending up to June 2018 amounts to 93.6 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.

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

1.1.2 Broad Sector-wise Allocation

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

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY17	38.0	31.9	3.2	5.7	19.7	1.6
Sector Share in Budget FY18	35.2	36.9	3.7	5.7	17.0	1.5
Sector share in Actual expenditure FY18 (Up to June)	32.2	30.0	4.3	5.6	26.5	1.5

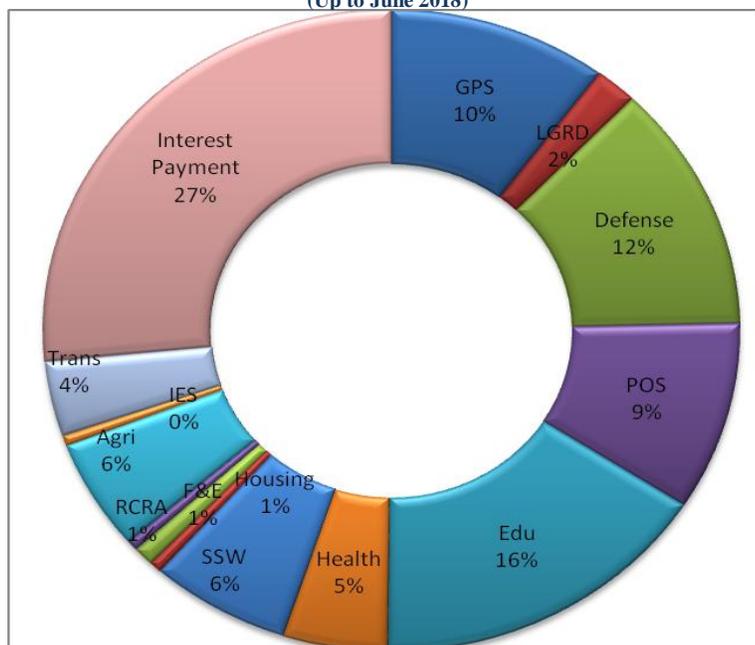
Note:

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

- Broadly in the budget for FY18, share of physical infrastructure and agriculture sectors have been increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure in FY17;
- Till June 2018, among all categories expenditure on administration sector was the highest.

1.1.3 Sectors' Share in Resource Utilization

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



Total non-development spending up to June, 2018 in the current fiscal year (FY18) is 93.6 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 (27 percent) followed by education (16 percent), defense (12 percent), General Public Service (10 percent) and Public Order Safety (9 percent).

1.1.4 Sector-wise Utilization

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

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

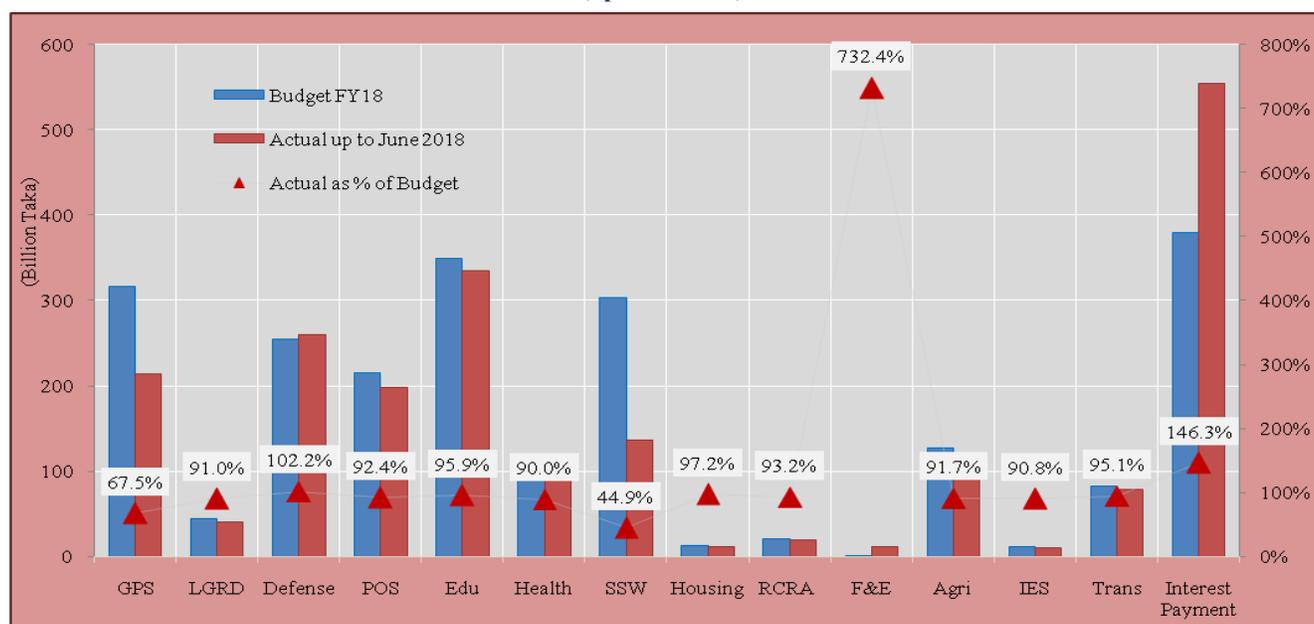


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel and Energy (732.4%), interest payments (146.3%), defence (102.2%), housing (97.3%), education (95.9%), transport (95.1%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY18), actual spending (non-development) up to June 2018 is 67.4 percent of the budget estimate, which was 70.9 percent of the revised budget and 63.4 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 June 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 June 2018)

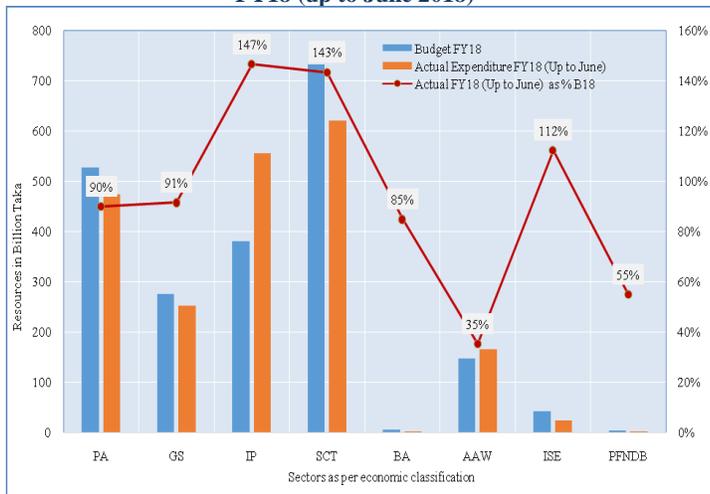
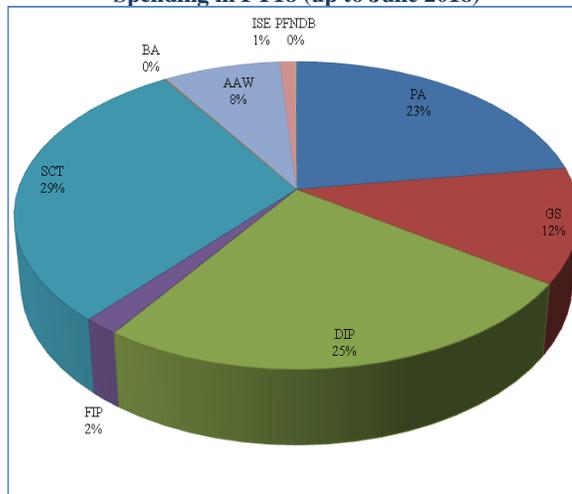


Figure 4: Share of Different Categories in Total Actual Spending in FY18 (up to June 2018)



Up to June 2018, utilization rate of total non-development expenditure is 93.6 percent. For some categories, like interest payments (147%), subsidies & current transfer (143%), investment in share & equities (112%) 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 June 2018, actual expenditure is 67.2 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 75.53 percent of the revised budget;
- During this period, public order and safety sector made the highest utilization of allocated resources (90.70 percent) followed by, agriculture, fisheries and livestock (90.0 percent), housing (88.84 percent), recreation, culture and religious affairs (87.80 percent).
- Some of the sectors with large allocation like fuel and energy (52.25 percent), education (56.31 percent), local government and rural development (68.61 percent) showed less-than-average performance.

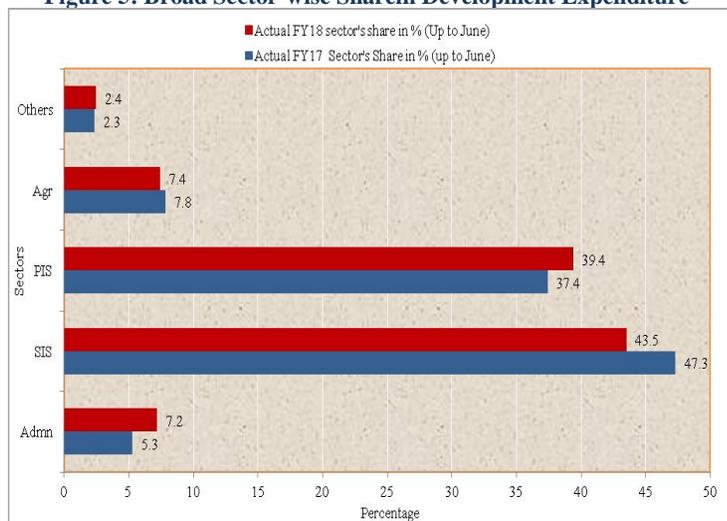
³ Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Year: 2016-17					Fiscal Year 2017-18					
	Budget FY17	Revised FY17	Actual FY17 (Up to June)	Sector Share in Actual (up Up to June (%))	Actual FY17 as % of Revised FY17	Budget FY18	Revised Budget FY18	Actual FY18 (up to June)	Revised Budget FY18 as % of Revised FY17	Revised Budget FY18 as % of Actual FY17	Actual FY18 (Upto June) as % of Revised Budget FY18
GPS	5,169	4,497	2,071	2.43	46.05	4,769	6,940	4,947	154.33	335.13	71.28
LGRD	20,007	21,229	14,092	16.57	66.38	23,788	25,477	17,480	120.01	180.78	68.61
Defence	406	655	653	0.77	99.75	680	930	59	142.00	142.35	6.31
POS	1,989	2,093	1,749	2.06	83.59	2,564	2,493	2,261	119.12	142.51	90.70
Edu	17,180	17,467	14,770	17.36	84.56	30,122	24,974	14,062	142.98	169.08	56.31
Health	6,235	4,918	3,674	4.32	74.71	9,511	8,691	7,102	176.73	236.56	81.72
SSW	3,840	4,232	3,877	4.56	91.60	4,295	4,025	3,086	95.10	103.83	76.66
HCS	1,845	3,999	3,830	4.50	95.80	2,569	2,511	2,231	62.80	65.55	88.84
RCRA	961	948	864	1.02	91.09	1,487	1,297	1,138	136.74	150.12	87.80
FE	14,951	14,489	14,546	17.10	100.40	20,957	24,104	12,595	166.36	165.70	52.25
AFL	7,238	7,188	6,650	7.82	92.52	8,933	8,350	7,515	116.17	125.56	90.00
IES	2,620	1,667	997	1.17	59.83	3,082	1,753	1,331	105.15	175.76	75.94
TC	30,087	29,250	17,292	20.33	59.12	42,494	38,743	27,189	132.45	224.06	70.18
Total	112,526	112,633	85,067	100.00	75.53	155,252	150,287	100,996	133.43	176.67	67.20

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 June, 2018 is presented in Figure 5.

- From the graph it appears that up to June 2018, the maximum share of spending went to social infrastructure (43.5 percent) and physical infrastructure (39.4 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 June, 2018:

Table 4: Revenue Collection Position

(In Crore Taka)

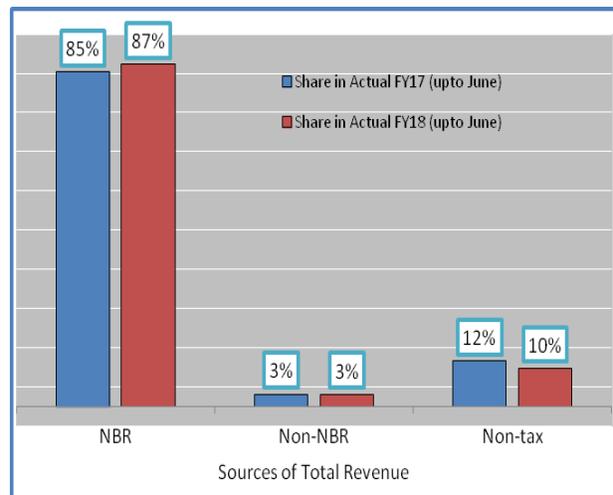
Sources of Revenue	Fiscal Year 2016-17					Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17	Actual FY17 (June)	Actual FY17 (Up to June)	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 (up to June)	Actual (up to June) as percentage of Revised Budget FY18
Tax Revenue (a+b)	210,402	192,261	177,938	120	177,938	256,812	232,501	0.29	208,639	89.7
a. NBR	203,152	185,000	171,639	120	171,639	248,190	225,000	0.27	201,597	89.6
a.1 Income	71,940	62,754	52,505	10	52,505	85,176	77,735	0.12	60,631	78.0
a.2 VAT	72,765	68,675	63,866	107	63,866	91,254	82,797	-	75,122	90.7
a.3 Import	22,450	21,572	20,765	-	20,765	30,024	26,454	-	24,522	92.7
a.4 Export duty	45	34	22	-	22	44	40	-	35	88.0
a.5 Excise	4,449	1,200	1,791	-	1,791	1,599	1,664	-	2,117	127.2
a.6 Supplementary Duty	30,076	29,520	31,517	-	31,517	38,402	34,766	-	37,952	109.2
a.7 Other Taxes	1,428	1,246	1,174	2	1,174	1,691	1,543	0.15	1,217	78.9
b. Non-NBR	7,250	7,261	6,299	-	6,299	8,622	7,500	0.02	7,043	93.9
c. Non-tax Revenue	32,350	26,239	23,294	300	23,294	31,179	26,954	0.01	22,326	82.8
Total Revenue (a + b + c)	242,752	218,501	201,232	420	201,232	287,990	259,454	0.30	230,966	89.0
d. Tax-GDP Ratio (base 2005-06)	10.65	9.73	9.01	0.01	9.01	11.55	10.33	-	9.27	-
e. Revenue-GDP ratio (base 2005-06)	12.29	11.06	10.18	0.02	10.18	12.95	11.53	-	10.26	-

- **Total revenue** collection in FY17 was 10.18 percent of GDP and 92.1 percent of the revised budget target.
- In FY18, revised total revenue is expected to be scaled up to 11.53 percent of GDP. This figure is about 18.7 percent higher than the revised budget estimate of FY17 and about 28.9 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).

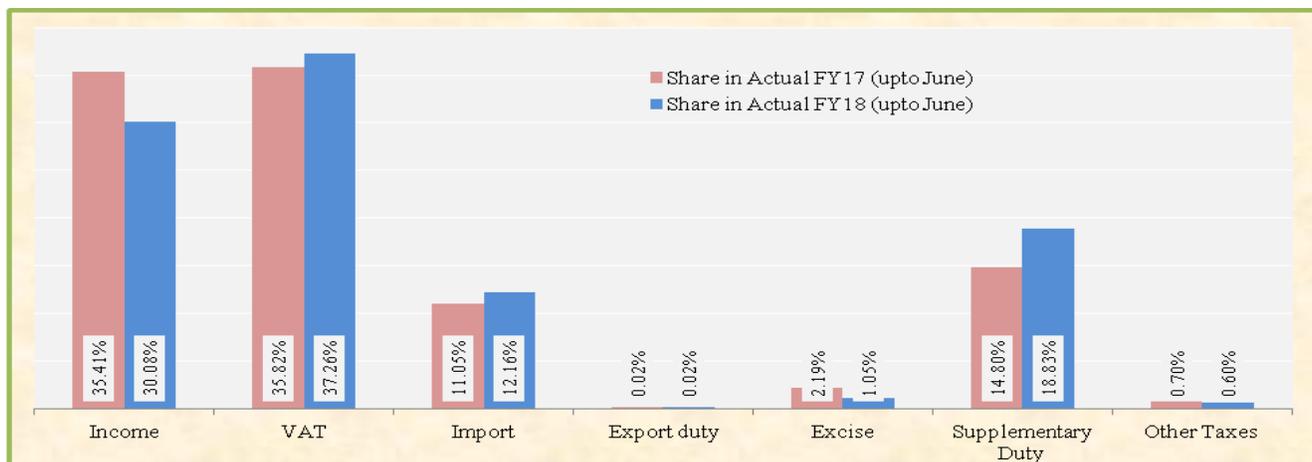
- Major share of the government revenue comes from NBR sources (87 percent up to June 2017-18).
- Growth rates of NBR & Non-NBR tax are 17.45 and 11.8 percent respectively. On the other hand, non-tax revenue collection also decreased by 4.16 percent compared to the corresponding period of the previous fiscal year (FY17).
- For tax and non-tax revenue, achievements as to revised annual target were 89.7 and 82.8 percent respectively
- Up to June 2018, total revenue collection for FY18 increased by 14.81 percent compared to the corresponding period of the previous fiscal year (FY17) and achievement as to revised annual target is 89.0 percent.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY17 actual tax revenue collection was 9.01 percent of GDP
- Revised target for tax revenue collection for FY18 is 10.33 percent of GDP. This is 33.6 percent higher than the revised budget of FY17 and 44.3 percent higher than the actual collection of the FY17
- In FY18 up to June 2018, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 37.26 percent was collected from VAT, 30.08 percent from income tax, 18.33 percent from supplementary duty, and 12.16 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 June	Accounts 2017-18 up to June
	Budget	Revised	Accounts June	Accounts 2016-17	Budget	Revised Budget	Accounts June		
Revenues	242,752	218,500	420	201,232	287,990	259454	-	201,232	230,966
Tax Revenue	210,402	192,261	120	177,938	256,812	232501	-	177,938	208,639
Non-Tax Revenue	32,350	26,239	300	23,294	31,179	26954	-	23,294	22,326
Foreign Grants	5,516	4,694	806	1,445	5,504	4457	53	1,445	864
Revenue and Foreign Grants	248,268	223,195	1,226	202,677	293,494	263911	53	202,677	231,829
Non-Development Expenditure	215,744	192,931	5,726	179,195	234,013	210578	350	179,195	208,887
Net Outlay for Food Account Operation	-594	561	-4,212	-429	361	3894	-	-429	8,490
Loans & Advances (Net)	8,428	7,691	5	2,482	6,879	3335	-	2,482	1,239
Development Expenditure	117,027	115,990	7,127	87,482	159,013	153688	801	87,482	102,492
Development Program financed from Revenue Budget	353	370	1	209	249	261	-	209	141
Non-ADP Project	4,147	2,987	154	2,206	3,512	3140	-	2,206	1,355
Annual Development Programme	110,700	110,700	6,860	83,500	153,331	148381	801	83,500	100,093
Non-ADP FFW and Transfer	1,826	1,933	112	1,567	1,921	1906	-	1,567	903
Total Expenditure	340,604	317,172	8,646	268,730	400,267	371495	1,151	268,730	321,107
Overall Balance (Including Grants)	-92,337	-93,978	-7,420	-66,053	-106,773	-107584	-1,098	-66,053	-89,278
Overall Balance (Excluding Grants)	-97,852	-98,672	-8,226	-67,498	-112,277	-112041	-1,151	-67,498	-90,142
(In percent of GDP 2005-06 base) (Including grants)	-4.67	-4.76	-0.38	-3.34	-4.80	-4.78	-0.05	-3.34	-4.02
(In percent of GDP 2005-06 base) (Excluding grants)	-4.95	-4.99	-0.42	-3.42	-5.05	-4.98	-0.05	-3.42	-4.05

- In FY17, actual budget deficit (excluding grants) as percentage of GDP was 3.42 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 4.80 percent of GDP;
- For FY18, actual overall balance up to June, 2018 (excluding grants) as percentage of GDP was -4.05 percent.

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

5.0 Financing

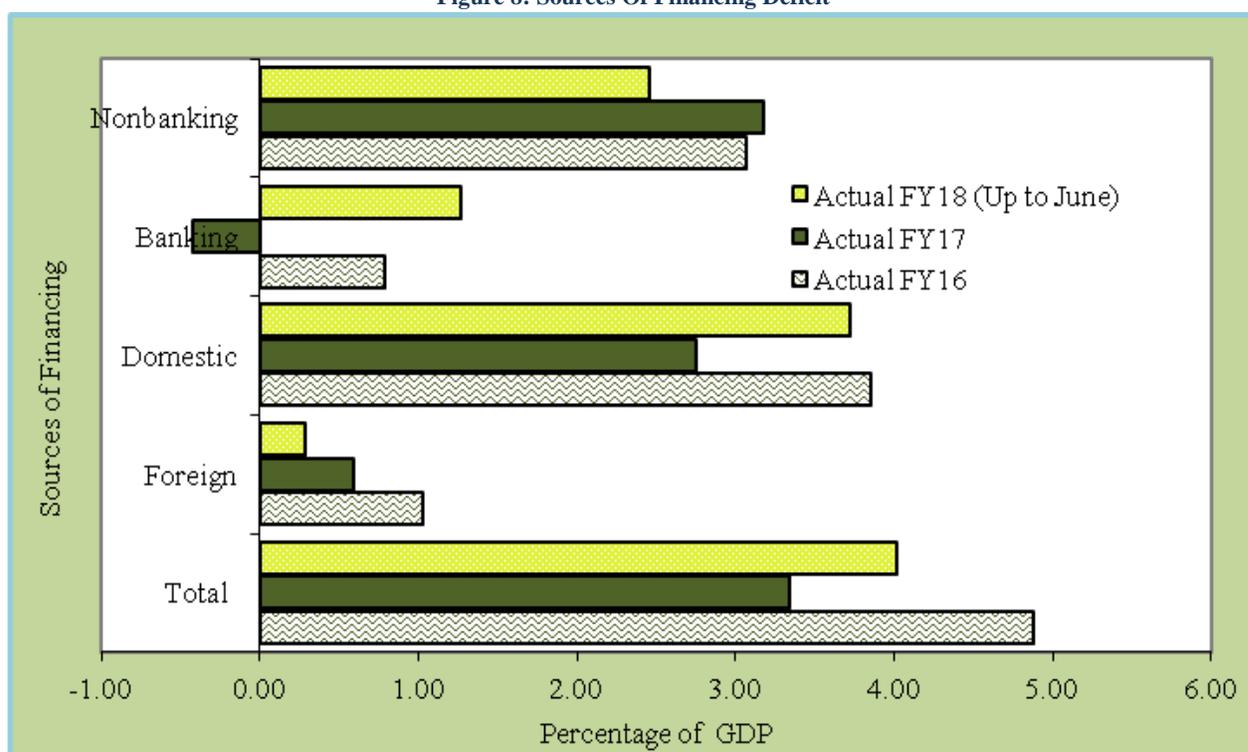
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Fiscal Year: 2016-17				Fiscal Year: 2017-18			Accounts FY17 up to June	Accounts FY18 up to June
	Budget	Revised	Accounts June	Accounts FY17	Budget	Revised Budget	Accounts June		
1.0 Foreign Borrowing-Net	30,789	24,077	4,630	11,655	46,420	41,567	-	11,655	6,379
1.1 Foreign Borrowing	38,947	31,587	4,627	18,855	55,313	51,040	-	18,855	13,891
1.2 Amortization	-8,158	-7,510	4	-7,199	-8,893	-9,473	-	-7,199	-7,512
2.0 Domestic Borrowing	61,548	69,904	2,788	54,347	60,351	66,017	1,098	54,347	82,894
2.1 Borrowing from Banking System (Net)	38,938	23,904	-	-8,379	28,202	19,917	-	-8,379	28,151
2.1.1 Long-Term Debt (Net)	28,910	8,506	-	-477	20,887	14,830	-	-477	6,171
2.1.2 Short-Term Debt (Net)	10,028	15,398	-	-7,902	7,315	5,087	-	-7,902	21,980
2.2 Non-Bank Borrowing (Net)	22,610	46,000	2,788	62,727	32,149	46,100	1,098	62,727	54,743
2.2.1 National Savings Schemes (Net)	19,610	45,000	1	51,807	30,150	44,000	-	51,807	46,289
2.2.2 Others	3,000	1,000	2,787	10,920	1,999	2,100	1,098	10,920	8,454
Total - Financing :	92,337	93,981	7,418	66,003	106,771	107,584	1,098	66,003	89,272
GDP	1,975,815	1,975,815	1,975,815	1,975,815	2,223,600	2,250,479	2,250,479	1,975,815	2,250,479
(In percent of GDP) :	4.67	4.76	0.38	3.34	4.80	4.78	0.05	3.34	3.97

Figure 8: Sources Of Financing Deficit



For FY18, up to June, 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 (June)	Actual FY17 (Up to June)	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (up to June)
General Public Services	42,105	29,348	18,345	27,541	27,541	49,711	31,649	21,370
LGRD	3,532	3,614	200	3,798	3,798	3,911	4,502	4,095
Defence	21,724	22,557	5,773	22,582	22,582	25,076	25,486	26,046
Public Order and safety	19,073	18,633	-2,101	18,016	18,016	20,286	21,488	19,854
Education & technology	35,734	32,825	-2,897	33,450	33,450	35,322	34,954	33,510
Health	11,252	9,911	-8,420	3,101	3,101	11,140	11,323	10,192
Social Security and Welfare	16,041	16,950	3,315	15,776	15,776	19,831	30,296	13,597
Housing	1,273	1,175	-265	1,174	1,174	1,164	1,272	1,237
Recreation, Culture and Religious Affairs	1,743	1,815	-172	1,710	1,710	2,121	2,115	1,972
Fuel and Energy	85	73	-3	74	74	162	157	1,148
Agriculture	15,469	12,846	-1,160	10,137	10,137	15,496	12,685	11,627
Industrial & Economic Services	937	1,179	-126	1,123	1,123	999	1,204	1,093
Transport and Communication	7,179	7,017	-201	5,605	5,605	7,586	8,213	7,810
Interest	39,951	35,358	6,499	35,316	35,316	41,457	37,920	55,477
Total - Non-Development Revenue Expenditure	216,097	193,301	18,787	179,404	179,404	234,262	223,264	209,028

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 (June)	Actual FY17 (Up to June)	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (up to June)	Actual FY18 (up to June) as % Revised Budget FY18
Sub-total = GPS	13443.4	42104.6	29348.2	18345.4	27541.0	27541.0	49710.7	31649.3	21370.2	67.5
Office of the President	19.7	19.8	19.0	-0.1	21.1	21.1	21.5	21.6	21.9	101.7
Parliament	196.0	293.8	293.6	-6.8	230.1	230.1	298.0	298.0	236.9	79.5
Prime Minister's Office	323.3	411.4	418.3	-32.2	355.1	355.1	487.0	586.7	405.5	69.1
Cabinet Division	42.4	55.6	52.5	-4.9	45.7	45.7	59.8	66.6	59.7	89.5
Election Commission	770.2	362.1	339.8	-15.7	236.7	236.7	308.4	347.7	289.8	83.3
Ministry of Public Administration	1601.9	1893.2	1787.5	-397.8	1589.5	1589.5	1771.6	1975.0	1649.3	83.5
Public Service Commission	40.7	47.3	43.6	-1.7	43.9	43.9	46.5	52.1	54.6	104.6
Finance Division	7772.6	35512.6	23033.5	19137.8	22480.1	22480.1	43181.7	24458.5	16075.6	65.7

Ministries/Division	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (June)	Actual FY17 (Up to June)	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (up to June)	Actual FY18 (up to June) as % Revised Budget FY18
Internal Resources Division	1374.3	1878.8	1682.4	-237.3	1138.4	1138.4	1865.5	1791.1	1158.1	64.7
Financial Institutions Division	128.3	161.2	158.2	0.0	156.9	156.9	111.2	358.9	354.5	98.8
Economic Relations Division	187.8	212.1	226.2	9.6	207.7	207.7	223.9	232.8	71.4	30.7
Planning Division/2	61.4	77.9	64.8	-11.5	63.0	63.0	69.8	69.3	67.8	97.9
Implementation, Monitoring and Evaluation Division	24.3	39.9	39.3	0.0	36.7	36.7	51.2	52.1	51.8	99.4
Statistics and Informatics Division	210.7	198.2	156.2	-89.1	148.5	148.5	165.2	165.9	150.6	90.8
Ministry of Foreign Affairs	689.8	940.9	1033.4	-4.8	787.7	787.7	1049.3	1173.0	722.8	61.6
Sub-total = LGRD	3118.8	3531.8	3613.7	199.8	3798.1	3798.1	3911.5	4502.1	4095.3	91.0
Local Government Division	2416.2	2773.6	2842.6	-2.7	3018.7	3018.7	3140.8	3692.5	3595.1	97.4
Rural Development and Co-operatives Division	434.1	463.4	470.5	-53.1	479.2	479.2	469.8	480.7	468.3	97.4
Ministry of Chittagong Hill Tracts Affairs	268.4	294.9	300.6	255.6	300.2	300.2	300.9	328.9	31.9	9.7
Sub-total = Defence	19815.1	21723.9	22557.4	5773.2	22581.8	22581.8	25075.7	25485.5	26046.1	102.2
Ministry of Defence - Defence Services	19431.6	21248.1	22133.5	5773.9	22186.8	22186.8	23610.8	24997.4	25593.7	102.4
Ministry of Defence - Others Services	359.9	446.7	392.9	0.3	366.0	366.0	1434.5	457.7	426.7	93.2
Armed Forces Division	23.6	29.1	31.0	-1.1	29.0	29.0	30.4	30.4	25.7	84.5
Sub-total=POS	15177.1	19072.9	18632.7	-2101.0	18015.6	18015.6	20286.4	21488.3	19853.5	92.4
Law and Justice Division	869.7	1042.9	914.7	-210.0	923.6	923.6	915.9	974.6	986.4	101.2
Supreme Court	136.5	154.9	167.8	-73.8	117.0	117.0	164.7	168.1	165.5	98.4
Public Security Division	14079.3	17775.8	15888.6	-2867.5	15664.5	15664.5	17230.6	18312.2	17146.9	93.6
Anti Corruption Commission	73.7	78.9	76.8	-27.3	57.3	57.3	81.3	83.0	80.1	96.5
Legislative and Parliamentary Affairs Division	17.8	20.5	23.2	0.1	22.2	22.2	21.8	25.8	24.8	96.0
Security Services Division	0.0	0.0	1561.6	1077.6	1230.9	1230.9	1872.2	1924.5	1449.8	75.3
Sub-total = Edu	29435.6	35733.7	32825.0	-2897.4	33450.4	33450.4	35322.0	34953.9	33509.9	95.9
Ministry of Primary and Mass Education	11315.8	14451.9	11534.7	-2890.8	11835.0	11835.0	13270.4	12696.2	11802.5	93.0
Secondary and Higher Education Division	17681.7	20680.6	16334.3	-4.9	20248.5	20248.5	16976.3	17171.1	16782.1	97.7
Ministry of Science and Technology	348.8	372.3	396.5	-3.2	393.4	393.4	435.9	445.0	443.6	99.7
Information and Communication Technology Division	89.4	229.0	224.4	0.0	195.1	195.1	208.9	218.4	201.3	92.2
Technical and Madrasah Education Division	0.0	0.0	4335.1	1.6	778.3	778.3	4430.5	4423.2	4280.5	96.8
Sub-total = Health	9041.6	11252.4	9911.0	-8420.2	3101.0	3101.0	11140.2	11323.2	10192.2	90.0

Ministries/Division	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (June)	Actual FY17 (Up to June)	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (up to June)	Actual FY18 (up to June) as % Revised Budget FY18
Health Services Division	9041.6	11252.4	9911.0	-8420.2	3101.0	3101.0	8340.3	8451.4	8293.7	98.1
Medical Education and Family Welfare Division	0.0	0.0	0.0	0.0	0.0	0.0	2799.9	2871.8	1898.5	66.1
Sub-total = SSW	12222.7	16041.5	16950.0	3315.1	15776.0	15776.0	19831.0	30296.2	13596.9	44.9
Ministry of Social Welfare	3100.1	4104.2	4003.8	-132.2	3990.5	3990.5	4624.7	4624.7	4566.1	98.7
Ministry of Women and Children Affairs	1561.3	1982.3	2015.4	-21.7	1964.3	1964.3	2317.0	2460.0	2276.4	92.5
Ministry of Liberation Affairs	2116.4	2545.3	2747.9	13.4	2686.1	2686.1	3566.3	3573.8	3163.1	88.5
Ministry of Food	999.1	2002.5	2702.9	2495.3	2663.3	2663.3	3456.6	14025.8	37.9	0.3
Ministry of Disaster Management and Relief	4445.7	5407.2	5480.1	960.3	4471.8	4471.8	5866.4	5612.0	3553.4	63.3
Sub-total = HCS	1292.1	1273.0	1175.3	-265.1	1174.3	1174.3	1163.9	1272.0	1236.8	97.2
Ministry of Housing and Public Works	1292.1	1273.0	1175.3	-265.1	1174.3	1174.3	1163.9	1272.0	1236.8	97.2
Sub-total = RCRA	1576.6	1742.5	1815.3	-172.1	1709.7	1709.7	2120.9	2114.9	1971.7	93.2
Ministry of Information	548.8	663.3	657.1	-110.4	606.4	606.4	621.7	630.9	637.3	101.0
Ministry of Cultural Affairs	268.7	241.1	256.9	-16.3	249.5	249.5	223.9	287.7	282.1	98.1
Ministry of Religious Affairs	184.0	203.7	211.6	-20.2	187.0	187.0	216.0	231.8	232.5	100.3
Ministry of Youth and Sports	575.1	634.4	689.8	-25.2	666.8	666.8	1059.3	964.5	819.8	85.0
Sub-total = FE	63.8	84.7	72.7	-2.9	74.4	74.4	161.9	156.7	1148.0	732.4
Energy and Mineral Resources Division	47.7	62.1	43.5	0.0	52.0	52.0	112.9	93.7	150.7	160.8
Power Division	16.1	22.6	29.2	-2.8	22.4	22.4	49.0	63.0	997.3	1583.2
Sub-total = Agr	12245.5	15469.2	12845.8	-1159.6	10136.9	10136.9	15496.4	12684.8	11626.7	91.7
Ministry of Agriculture/3	9006.2	11834.5	8604.1	-579.7	5988.6	5988.6	11800.0	8821.7	7842.8	88.9
Ministry of Fisheries and Livestock	881.4	991.4	840.1	-198.2	848.2	848.2	913.9	936.8	902.3	96.3
Ministry of Environment and Forest	506.8	617.8	1494.0	-117.1	1349.2	1349.2	535.5	548.1	508.8	92.8
Ministry of Land	923.7	1071.6	941.4	-258.5	986.1	986.1	995.4	1007.5	1006.2	99.9
Ministry of Water Resources	927.5	953.9	966.2	-6.1	964.7	964.7	1251.6	1370.8	1366.7	99.7
Sub-total = IES	821.9	937.0	1179.4	-126.4	1123.2	1123.2	998.6	1203.8	1093.3	90.8
Ministry of Industries	230.1	241.5	255.8	-16.5	250.2	250.2	304.5	497.6	478.7	96.2
Ministry of Textiles and Jute	122.1	145.4	417.8	-18.6	412.4	412.4	151.7	160.9	145.5	90.4
Ministry of Commerce	198.3	173.0	185.8	-0.7	207.4	207.4	173.8	182.3	158.6	87.0
Ministry of Labour and Employment	79.6	104.7	76.2	-47.7	47.0	47.0	94.2	92.1	82.4	89.5
Ministry of Expatriates' Welfare and Overseas Employment	191.8	272.5	243.8	-42.9	206.2	206.2	274.5	270.9	228.1	84.2
Sub-total = TC	5843.1	7178.5	7017.1	-200.6	5605.4	5605.4	7585.6	8213.1	7810.3	95.1
Road Transport and	2393.0	2749.1	2674.1	-147.1	2544.2	2544.2	2876.2	3562.5	3466.6	97.3

Ministries/Division	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (June)	Actual FY17 (Up to June)	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (up to June)	Actual FY18 (up to June) as % Revised Budget FY18
Highways Division										
Ministry of Railways	2241.2	2834.8	2704.1	-1.4	1435.2	1435.2	3011.7	3061.6	2704.8	88.3
Ministry of Shipping	411.0	524.2	522.3	-12.4	509.4	509.4	546.9	552.2	546.0	98.9
Ministry of Civil Aviation and Tourism	53.7	59.8	43.2	-42.2	41.5	41.5	43.0	43.0	47.5	110.4
Posts and Telecommunications Division	712.8	979.2	1042.0	2.3	1044.3	1044.3	1081.4	967.4	1023.2	105.8
Bridges Division	31.5	31.4	31.4	0.0	30.8	30.8	26.4	26.4	22.2	84.0
Sub-total = Interest	33116.8	39951.0	35357.6	6499.2	35316.3	35316.3	41457.0	37919.6	55477.4	146.3
Domestic	31508.6	38240.0	33494.6	6378.4	33475.4	33475.4	39511.4	35403.9	51872.1	146.5
Foreign	1608.2	1711.0	1863.0	120.8	1840.8	1840.8	1945.6	2515.6	3605.3	143.3
Total Non-Development Revenue Expenditure	157214.0	216096.7	193301.3	18787.2	179404.0	179404.0	234261.8	223263.5	209028.4	93.6

Appendix 3: Non-Development Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY17	Revised Budget FY17	Actual FY17 (Up to June)	Budget FY18	Revised Budget FY18	Actual FY18 (Up to June)	Revised Budget FY18 as % of Revised Budget FY17	Actual FY17 (Up to June) as % of Revised Budget FY17	Actual FY18 (upto June) as % of Revised Budget FY18
Pay and Allowances	50,774.9	49,746.4	49,031.8	49,031.8	52,696.4	47,366.3	105.93	98.56	89.89
Pay of Officers	6,547.6	6,706.5	6,601.6	6,601.6	7,279.2	6,804.8	108.54	98.4	93.5
Pay of Establishment	21,262.5	20,047.2	20,384.7	20,384.7	20,939.5	18,803.3	104.45	101.7	89.8
Allowances	22,964.8	22,992.7	22,045.4	22,045.4	24,477.8	21,758.2	106.46	95.9	88.9
Goods and Services	20,647.8	23,003.9	20,484.2	20,484.2	27,570.4	25,208.1	119.85	89.0	91.43
Supplies and Services	15,283.2	17,250.6	14,967.8	14,967.8	19,894.1	17,317.7	115.32	86.8	87.0
Repairs, Maintenance & Rehabilitation	5,364.6	5,753.2	5,516.4	5,516.4	7,676.3	7,890.3	133.43	95.9	102.8
Interest Payments	39,951.0	35,357.6	35,316.3	35,316.3	37,919.6	55,477.4	107.25	99.9	146.30
Domestic	38,240.0	33,494.6	33,475.4	33,475.4	35,403.9	51,872.1	105.70	99.9	146.5
Foreign	1,711.0	1,863.0	1,840.8	1,840.8	2,515.6	3,605.3	135.03	98.8	143.3
Subsidies and Current Transfers	75,306.0	69,763.2	61,370.3	61,370.3	73,132.5	61,970.1	104.83	88.0	84.74
Subsidies	17,729.0	15,329.6	9,511.0	9,511.0	17,329.0	9,396.9	113.04	62.0	54.2
Grants in Aid	40,585.0	41,688.3	36,291.9	36,291.9	42,033.8	37,810.2	100.83	87.1	90.0
Contributions to Intl Organization	65.6	67.3	45.4	45.4	72.4	19.2	107.51	67.4	26.5
Write-off of loans & advances	4.0	4.0	0.2	0.2	4.0	0.1	100.00	4.4	3.6
Pensions and Gratuities'	16,915.4	12,667.0	15,520.0	15,520.0	13,686.3	14,742.9	108.05	122.5	107.7
Others	7.0	7.0	1.8	1.8	7.0	0.8	100.00	25.5	10.9
Block Allocation	2,286.3	282.3	199.4	199.4	529.9	186.7	187.66	70.6	35.23
Unexpected	2,000.0	0.0	22.3	22.3	176.2	8.1	-	-	4.6
Others	286.3	282.3	177.1	177.1	353.7	178.5	125.26	62.7	50.5

Description	Budget FY17	Revised Budget FY17	Actual FY17 (Up to June)	Budget FY18	Revised Budget FY18	Actual FY18 (Up to June)	Revised Budget FY18 as % of Revised Budget FY17	Actual FY17 (Up to June) as % of Revised Budget FY17	Actual FY18 (upto June) as % of Revised Budget FY18
Non-Development Revenue Expenditure (A)	188,966.1	178,153.4	166,402.0	166,402.0	191,848.8	190,208.6	107.69	93.4	99.1
Acquisition of Assets and Works (B)	9,831.6	11,731.6	11,046.7	11,046.7	14,638.5	16,433.4	124.78	94.2	112.26
Acquisition of Assets	7,191.8	7,992.7	7,425.1	7,425.1	10,134.8	12,163.7	126.80	92.9	120.0
Acquisition of Land Assets	636.9	808.0	678.0	678.0	1,214.5	1,150.8	150.31	83.9	94.8
Construction and Works	2,002.9	2,930.9	2,943.6	2,943.6	3,289.1	3,118.9	112.22	100.4	94.8
Investments in Shares and Equities (C)	16,945.9	3,046.0	1,746.4	1,746.4	4,090.5	2,245.4	134.29	57.3	54.89
Share Capital	13,120.9	521.0	151.5	151.5	1,431.5	30.4	274.76	29.1	2.1
Equity Investment	1,800.0	500.0	10.0	10.0	634.0	200.0	126.80	2.0	31.5
Investment for Recapitalization	2,000.0	2,000.0	1,584.9	1,584.9	2,000.0	2,015.0	100.00	79.2	100.8
Others	25.0	25.0	0.0	0.0	25.0	0.0	100.00	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	208.8	208.8	260.7	140.7	70.40	56.4	53.99
Detail Estimates	216.5	276.0	208.7	208.7	156.2	140.7	56.58	75.6	90.1
Block Allocation	136.6	94.2	0.1	0.1	104.5	0.0	110.89	0.1	0.0
Total - Non-Development Expenditure (A+B+C+D+E) :	216,096.7	193,301.3	179,403.8	179,403.8	210,838.4	209,028.1	109.07	92.8	99.1

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 (Up to June)	Budget FY18	Revised Budget FY18	Actual FY18 (up to June)	Actual FY17 (up to June) as % of Revised Budget FY17	Actual FY18 (up to June) as % of Revised Budget FY18
Sub-total = GPS	5,169.1	4,497.1	2,071.0	4,769.2	6,940.3	4,946.9	46.05	71.28
Parliament	1.1	0.8	0.6	16.4	16.4	0.0	73.81	0.00
Prime Minister's Office	909.4	844.9	773.9	969.4	4,212.1	3,688.7	91.60	87.57
Cabinet Division	41.9	29.4	0.7	35.1	16.2	2.2	2.37	13.55
Election Commission	927.8	461.6	394.7	761.9	605.1	125.1	85.51	20.68
Ministry of Public Administration	126.8	114.3	104.1	225.0	163.7	144.0	91.08	88.02
Public Service Commission	0.0	5.0	4.6	27.5	27.5	17.7	92.24	64.19
Finance Division	634.5	322.6	202.0	436.4	426.4	357.0	62.61	83.73
Internal Resources Division (IRD)	422.5	404.2	135.8	340.1	253.0	54.6	33.61	21.57
Financial Institutions Division	170.1	95.7	74.5	117.0	27.1	21.6	77.85	79.52
Economic Relations Division	33.2	29.7	61.6	36.7	40.3	30.0	207.77	74.39
Planning Division/2	1,331.8	1,651.1	86.3	1,261.9	644.7	118.3	5.22	18.35
Implementation, Monitoring and Evaluation Division	121.6	215.4	27.8	49.3	60.2	23.1	12.93	38.38

Ministry/Divisions	Fiscal Year 2016-17			Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (Up to June)	Budget FY18	Revised Budget FY18	Actual FY18 (up to June)	Actual FY17 (up to June) as % of Revised Budget FY17	Actual FY18 (up to June) as % Revised Budget FY18
Statistics and Informatics Division	302.1	292.7	193.0	352.7	402.9	345.7	65.93	85.79
Ministry of Foreign Affairs	146.4	30.0	11.4	139.8	44.7	19.0	37.87	42.53
Sub-total = LGRD	20,006.6	21,229.3	14,092.5	23,788.2	25,476.8	17,480.3	66.38	68.61
Local Government Division	18,548.4	19,406.5	12,367.4	21,524.6	22,847.0	15,030.4	63.73	65.79
Rural Development and Co-operatives Division	913.6	1,151.9	1,139.7	1,414.4	1,715.3	1,692.8	98.94	98.69
Ministry of Chittagong Hill Tracts Affairs	544.7	670.9	585.3	849.3	914.5	757.0	87.25	82.78
Sub-total = Defence	405.8	655.0	653.3	679.9	930.0	58.7	99.75	6.31
Ministry of Defence - Defence Services	405.8	655.0	653.3	679.9	930.0	58.7	99.75	6.31
Sub-total=POS	1,989.0	2,092.9	1,749.4	2,564.2	2,493.1	2,261.2	83.59	90.70
Law and Justice Division	474.5	508.4	362.3	504.5	504.0	424.8	71.27	84.28
Public Security Division	1,499.8	884.0	1,150.8	1,044.8	1,072.4	1,096.8	130.18	102.28
Anti Corruption Commission	12.0	9.6	6.1	20.4	11.4	7.2	63.14	63.19
Legislative and Parliamentary Affairs Division	2.7	2.7	0.0	0.1	0.0	0.0	0.00	-
Security Services Division	0.0	688.2	230.2	994.4	905.4	732.5	33.45	80.90
Sub-total = Edu	17,179.8	17,467.2	14,770.4	30,122.2	24,974.0	14,062.3	84.56	56.31
Ministry of Primary and Mass Education	7,709.8	6,262.5	5,364.4	8,751.9	7,402.0	6,746.1	85.66	91.14
Secondary and Higher Education Division	6,166.7	5,373.2	4,412.1	6,164.7	4,347.2	3,311.2	82.11	76.17
Ministry of Science and Technology	1,697.3	3,817.1	3,668.1	10,602.1	9,246.7	2,246.6	96.10	24.30
Information and Communication Technology Division	1,606.0	1,594.5	1,116.8	3,764.7	3,260.5	1,257.6	70.04	38.57
Technical and Madrasah Education Division	0.0	419.8	209.0	838.9	717.7	500.8	49.79	69.78
Sub-total = Health	6,234.5	4,917.6	3,673.8	9,511.4	8,690.7	7,101.7	74.71	81.72
Health Services Division	6,234.5	4,917.6	3,678.5	7,841.7	6,927.7	5,779.3	74.80	83.42
Medical Education and Family Welfare Division	0.0	0.0	-4.7	1,669.7	1,763.0	1,322.4	#DIV/0!	75.01
Sub-total = SSW	3,839.8	4,232.3	3,876.8	4,295.1	4,025.1	3,085.8	91.60	76.66
Ministry of Social Welfare	167.6	134.7	131.9	207.6	192.0	182.2	97.92	94.94
Ministry of Women and Children Affairs	168.2	157.3	123.6	258.0	172.3	156.1	78.54	90.60
Ministry of Liberation Affairs	466.3	235.0	226.9	420.0	275.0	250.3	96.55	91.03
Ministry of Food	439.9	238.7	178.1	423.2	316.3	295.9	74.63	93.55
Ministry of Disaster Management and Relief	2,597.7	3,466.6	3,216.3	2,986.3	3,069.6	2,201.2	92.78	71.71
Sub-total = HCS	1,844.6	3,998.5	3,830.4	2,569.0	2,511.0	2,230.8	95.80	88.84
Ministry of Housing and Public Works	1,844.6	3,998.5	3,830.4	2,569.0	2,511.0	2,230.8	95.80	88.84
Sub-total = RCRA	961.3	948.2	863.7	1,487.3	1,296.6	1,138.3	91.09	87.80
Ministry of Information	173.3	176.0	128.8	524.2	219.7	167.6	73.17	76.31
Ministry of Cultural Affairs	180.0	109.2	74.6	192.9	108.2	103.3	68.31	95.52
Ministry of Religious Affairs	320.5	394.0	394.0	442.9	742.9	651.9	100.00	87.75
Ministry of Youth and Sports	287.5	269.0	266.3	327.3	225.9	215.5	99.00	95.41
Sub-total = FE	14,951.1	14,489.0	14,546.3	20,956.6	24,103.9	12,595.1	100.40	52.25

Ministry/Divisions	Fiscal Year 2016-17			Fiscal Year 2017-18				
	Budget FY17	Revised Budget FY17	Actual FY17 (Up to June)	Budget FY18	Revised Budget FY18	Actual FY18 (up to June)	Actual FY17 (up to June) as % of Revised Budget FY17	Actual FY18 (up to June) as % Revised Budget FY18
Energy and Mineral Resources Division	1,911.0	1,067.9	1,099.3	2,111.3	1,346.5	868.8	102.94	64.52
Power Division	13,040.1	13,421.1	13,447.0	18,845.3	22,757.4	11,726.3	100.19	51.53
Sub-total = Agr	7,237.7	7,188.3	6,650.4	8,932.5	8,350.3	7,515.2	92.52	90.00
Ministry of Agriculture/3	1,840.5	1,771.8	1,637.1	1,799.9	1,493.5	1,399.7	92.40	93.72
Ministry of Fisheries and Livestock	810.3	821.7	782.6	1,014.8	824.3	614.3	95.23	74.53
Ministry of Environment and Forest	414.5	356.3	208.8	584.6	343.3	211.2	58.61	61.50
Ministry of Land	413.3	449.2	350.8	858.6	938.2	630.2	78.09	67.16
Ministry of Water Resources	3,759.2	3,789.2	3,671.1	4,674.7	4,751.0	4,659.8	96.88	98.08
Sub-total = IES	2,620.2	1,666.9	997.3	3,081.8	1,752.9	1,331.1	59.83	75.94
Ministry of Industries	1,471.6	564.0	493.4	1,520.2	854.4	828.3	87.49	96.94
Ministry of Textiles and Jute	280.0	285.0	273.2	543.0	412.0	268.7	95.85	65.22
Ministry of Commerce	379.3	367.2	58.2	438.0	130.2	2.9	15.85	2.21
Ministry of Labour and Employment	202.7	214.0	27.9	168.3	100.0	64.1	13.06	64.16
Ministry of Expatriates' Welfare and Overseas Employment	286.6	236.8	144.6	412.4	256.3	167.1	61.05	65.21
Sub-total = TC	30,087.1	29,250.5	17,291.5	42,494.4	38,742.6	27,188.7	59.12	70.18
Road Transport and Highways Division	8,161.3	9,403.1	7,952.9	16,820.3	17,317.1	11,447.0	84.58	66.10
Ministry of Railways	9,115.0	9,278.0	2,053.4	13,001.1	10,817.0	9,700.8	22.13	89.68
Ministry of Shipping	1,530.5	1,707.8	1,846.8	2,185.0	2,353.4	1,794.6	108.14	76.26
Ministry of Civil Aviation and Tourism	488.6	473.1	451.5	643.6	611.7	265.1	95.43	43.34
Posts and Telecommunications Division	1,534.1	1,861.4	1,249.1	1,440.9	779.4	761.0	67.10	97.64
Bridges Division	9,257.5	6,527.0	3,737.8	8,403.5	6,864.1	3,220.2	57.27	46.91
Total Development Revenue Expenditure	112,526.5	112,632.7	85,066.8	155,251.8	150,287.2	100,996.2	75.53	67.20

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (June)	Actual FY17 (Up to June)	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 (up to June)
Tax Revenue (a+b)	151,886.4	210,402.0	192,261.3	120.1	177,938.3	177,938.3	256,811.6	232,500.5	0.29	208,639.4
a. NBR	146,241.9	203,152.0	185,000.0	119.7	171,639.4	171,639.4	248,190.0	225,000.5	0.27	201,596.8
a.1 Income	45,078.8	71,940.0	62,754.3	9.8	52,504.9	52,504.9	85,176.3	77,735.3	0.12	60,631.2
a.2 VAT	54,576.3	72,764.5	68,675.0	107.3	63,865.8	63,865.8	91,254.4	82,797.5	0.00	75,122.2
a.3 Import	17,796.1	22,450.2	21,571.9	0.0	20,764.6	20,764.6	30,023.8	26,454.2	0.00	24,522.0
a.4 Export	30.2	44.6	33.6	0.0	22.2	22.2	44.1	40.2	0.00	35.4
a.4 Excise	1,560.1	4,449.1	1,199.7	0.0	1,790.9	1,790.9	1,599.2	1,663.9	0.00	2,116.5
a.5 Sup	26,133.4	30,075.6	29,519.8	0.1	31,517.0	31,517.0	38,401.6	34,766.4	0.00	37,952.3
a.6 Other Taxes	1,067.0	1,428.0	1,245.7	2.4	1,173.9	1,173.9	1,690.7	1,543.0	0.15	1,217.1
b. Non-NBR	5,644.6	7,250.0	7,261.3	0.4	6,298.9	6,298.9	8,621.6	7,500.0	0.02	7,042.6
b.1 Narcotics & Liquor	67.0	150.6	150.6	0.0	68.4	68.4	92.1	85.0	0.00	78.0

	Fiscal Year 2016-17						Fiscal Year 2017-18			
	Actual FY16	Budget FY17	Revised Budget FY17	Actual FY17 (June)	Actual FY17 (Up to June)	Actual FY17	Budget FY18	Revised Budget FY18	Actual FY18 (June)	Actual FY18 (up to June)
b.2 Vehicles	1,627.8	1,770.0	1,720.0	0.0	1,493.7	1,493.7	1,800.0	1,650.0	0.00	1,594.9
b.3 Land Revenue	827.4	1,059.7	1,121.0	0.1	1,184.8	1,184.8	1,264.2	1,822.0	0.00	1,701.4
b.4 Stamp Duty	3,122.4	4,269.7	4,269.7	0.3	3,552.0	3,552.0	5,465.2	3,943.0	0.02	3,668.3
c. Non-tax Revenue	21,103.4	32,350.0	26,239.3	299.8	23,294.0	23,294.0	31,178.6	26,953.8	0.02	22,326.1
c.1 Dividend and Profit	3,165.7	7,922.3	3,709.1	0.0	3,231.7	3,231.7	5,397.8	2,971.7	0.00	1,944.9
c.2 Interest	1,073.3	800.6	2,931.3	0.0	2,211.2	2,211.2	1,936.7	1,936.7	0.00	1,991.3
c.3 Administrative Fees and Charges	3,561.5	4,838.9	4,858.1	0.2	3,888.9	3,888.9	5,654.0	5,740.7	0.01	4,098.0
c.4 Fines, Penalties and Forfeiture	348.9	356.4	425.2	0.1	578.1	578.1	470.2	532.3	0.00	600.6
c.5 Receipts for Services Rendered	707.4	602.3	641.7	23.4	606.3	606.3	710.3	744.9	0.00	715.8
c.6 Rents, Leases and Recoveries	110.2	129.5	136.0	-0.1	121.7	121.7	151.9	177.3	0.00	130.8
c.7 Tolls and Levies	772.3	758.6	918.6	-1.7	1,101.5	1,101.5	1,007.1	1,000.8	0.00	1,219.3
c.8 Non-Commercial Sales	528.2	544.0	565.2	10.0	561.5	561.5	613.2	664.3	0.00	620.6
c.9 Defence Receipts	1,754.1	2,344.5	2,345.1	250.3	1,571.3	1,571.3	2,575.4	1,860.1	0.00	811.6
c.10 Other Non-Tax Revenue and Receipts	7,819.9	12,332.0	7,822.6	17.5	8,343.8	8,343.8	10,240.1	9,241.0	0.00	8,124.9
c.11 Railway	903.2	1,350.0	1,510.0	0.0	670.8	670.8	2,000.0	1,682.8	0.00	1,286.1
c.12 Post Offices	287.6	306.0	310.0	0.0	160.8	160.8	351.0	351.0	0.00	81.7
c.13 Telegraph and Telephone Board	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.0
c.14 Capital Revenue	71.1	65.0	66.4	0.0	246.5	246.5	70.9	50.1	0.00	700.4
Total Revenue (a+b+c)	172,989.9	242,752.0	218,500.6	419.9	201,232.3	201,232.3	287,990.2	259,454.3	0.31	230,965.5
d. Tax-GDP Ratio (base 2005-06)	7.69	10.65	9.73	0.01	9.01	9.01	11.55	10.33	-	9.27
e. Revenue-GDP ratio (base 2005-06)	8.76	12.29	11.06	0.02	10.18	10.18	12.95	11.53	-	10.26

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 June/Actual FY17 up to June)*100	(Actual FY18 up to June/ Budget FY18)*100
Tax Revenue (a+b)	91.4	144.3	133.6	88.4	117.3	89.7
a. NBR	91.1	144.6	134.2	85.3	117.5	89.6
a.1 Income	87.2	162.2	135.7	26.1	115.5	78.0
a.2 VAT	94.4	142.9	132.9	31.7	117.6	90.7
a.3 Import	96.1	144.6	139.2	10.3	118.1	92.7
a.4 Export	75.3	198.5	131.3	0.0	159.4	88.0
a.4 Excise	27.0	89.3	133.3	0.9	118.2	127.2
a.5 Sup	98.2	121.8	130.1	15.7	120.4	109.2
a.6 Other Taxes	87.2	144.0	135.7	0.6	103.7	78.9

	(Revised Budget FY17/Budget FY17)*100	(BudgetFY18/Actual FY17)*100	(BudgetFY18/Revised Budget FY17)*100	Share in Total Revenue Actual FY17	(Actual FY18 up to June/Actual FY17 up to June)*100	(Actual FY18 up to June/ Budget FY18)*100
b. Non-NBR	100.2	136.9	118.7	3.1	111.8	93.9
b.1 Narcotics & Liquor	100.0	134.7	61.2	0.0	114.0	91.8
b.2 Vehicles	97.2	120.5	104.7	0.7	106.8	96.7
b.3 Land Revenue	105.8	106.7	112.8	0.6	143.6	93.4
b.4 Stamp Duty	100.0	153.9	128.0	1.8	103.3	93.0
c. Non-tax Revenue	81.1	133.8	118.8	11.6	95.8	82.8
c.1 Dividend and Profit	46.8	167.0	145.5	1.6	60.2	65.4
c.2 Interest	366.1	87.6	66.1	1.1	90.1	102.8
c.3 Administrative Fees and Charges	100.4	145.4	116.4	1.9	105.4	71.4
c.4 Fines, Penalties and Forfeiture	119.3	81.3	110.6	0.3	103.9	112.8
c.5 Receipts for Services Rendered	106.5	117.1	110.7	0.3	118.1	96.1
c.6 Rents, Leases and Recoveries	105.0	124.8	111.7	0.1	107.5	73.8
c.7 Tolls and Levies	121.1	91.4	109.6	0.5	110.7	121.8
c.8 Non-Commercial Sales	103.9	109.2	108.5	0.3	110.5	93.4
c.9 Defence Receipts	100.0	163.9	109.8	0.8	51.7	43.6
c.10 Other Non-Tax Revenue and Receipts	63.4	122.7	130.9	4.1	97.4	87.9
c.11 Railway	111.9	298.2	132.5	0.3	191.7	76.4
c.12 Post Offices	101.3	218.3	113.2	0.1	50.8	23.3
c.13 Telegraph and Telephone Board	-	0.0	-	0.0	730.0	-
c.14 Capital Revenue	102.2	28.8	106.8	0.1	284.2	1397.4
Total Revenue (a+b+c)	90.0	143.1	131.8	100.0	114.8	89.0

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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