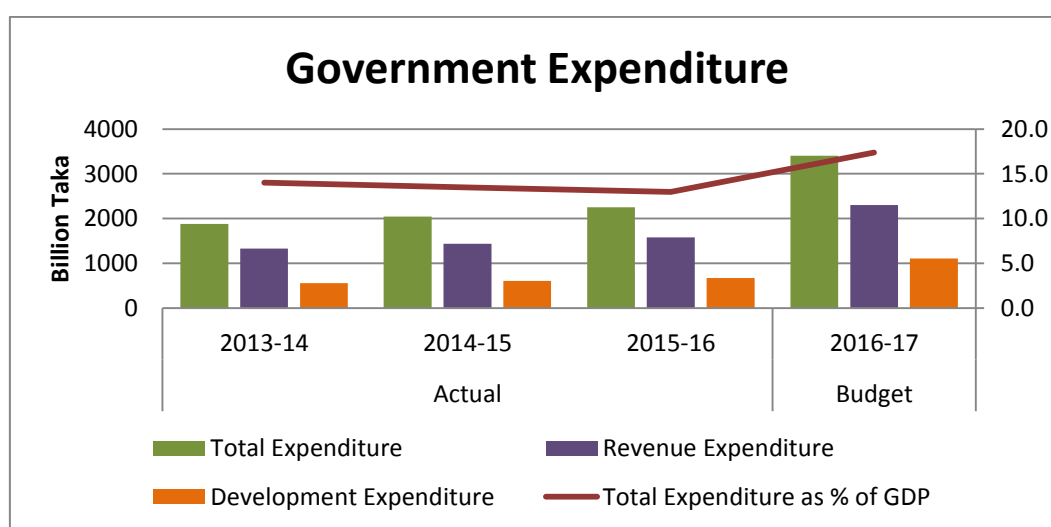




Monthly Report on Fiscal Position

May 2017
Fiscal Year 2016-17



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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 from data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Fianance. 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 May, 2017 in the current fiscal year (FY17) is 63.4 percent of the non-development budget estimates. Actual development expenditure during the same period is 45.7 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of 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 May 2017, 72.7 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.2 percent). Total NBR tax collection is 74.9 percent of the annual target. Regarding NTR (Non Tax Revenue) 58.2 percent of the annual target has been achieved.

Balance (Surplus/Deficit) Overall balance of the budget is calculated either by including grants or by excluding grants. Up to May 2017, in current fiscal, overall balance (excluding grants) is -0.92 percent of the estimated GDP.

**MFR May 2016 is published on November, 2017; data used here 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.

TABLE1: NON-DEVELOPMENT EXPENDITURE PATTERN BY SECTOR²

(IN CRORE TAKA)

Sectors	Fiscal Year 2015-16					Fiscal Year 2016-17					
	Budget FY16	Revised Budget FY16	Actual Expenditure FY16	Sector's Share in Actual Expenditure (%) FY16	Actual FY16 as % of Revised Budget	Budget FY17	Budget FY17 as % of Budget FY16	Budget as % of Revised Budget FY16	Budget as % of Actual FY16	Actual FY17 (up to May)	Actual (up to May) as % Budget FY17
GPS	52516.9	19495.5	13509.5	8.6	69.3	42104.6	80.2	216.0	311.7	7781.4	18.5
LGRD	2813.47	3178.4	3147.1	2.0	99.0	3531.8	125.5	111.1	112.2	2705.6	76.6
Defense	17966.5	20266.7	20031.7	12.7	98.8	21723.9	120.9	107.2	108.4	16795.2	77.3
POS	12098.8	15967.5	15156.2	9.6	94.9	19072.9	157.6	119.4	125.8	15326.8	80.4
Edu	22255.8	28068.0	29432.7	18.7	104.9	35733.7	160.6	127.3	121.4	30504.2	85.4
Health	7364.27	9690.3	9006.3	5.7	92.9	11252.4	152.8	116.1	124.9	9118.3	81.0
SSW	12976	13315.7	12222.5	7.8	91.8	16041.5	123.6	120.5	131.2	9118.5	56.8
Housing	1031.93	1271.0	1288.7	0.8	101.4	1273.0	123.4	100.2	98.8	985.6	77.4
RCRA	1448.96	1607.0	1609.3	1.0	100.1	1742.5	120.3	108.4	108.3	1392.2	79.9
F&E	61.587	69.5	63.8	0.0	91.8	84.7	137.5	121.9	132.7	60.5	71.4
Agri	13622.4	12547.1	12251.4	7.8	97.6	15469.2	113.6	123.3	126.3	8383.2	54.2
IES	656.102	845.5	771.8	0.5	91.3	937.0	142.8	110.8	121.4	1035.4	110.5
Trans	5270.12	6344.5	5667.8	3.6	89.3	7178.5	136.2	113.1	126.7	4672.9	65.1
Interest payment	35109	31669.1	33090.8	21.0	104.5	39951.0	113.8	126.2	120.7	29048.8	72.7
Total	185192	164335.8	157249.6	100.0	95.7	216096.7	116.7	131.5	137.4	136928.6	63.4

Some of the noteworthy features are:

- For FY17, budget allocation was raised by 31.5 percent over the FY16 revised estimates and 16.7 percent over the original budget
- Up to May 2017, spending in IES, Education, Health, POS, RCRA, Housing, Defense, LGRD, Interest payments, Fuel and Energy, and Transport and Communication sectors were on the higher side. Below-average utilization in some sectors like GPS, Agriculture and SSW sectors contributed to a less-than-expected performance in total non-development spending.
- As a whole, non-development spending up to May 2017 amounts to 63.4 percent of the non-development budget.

¹ This report is based on data generated in the IBAS++ 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 (Industrial and Economic Services) = Industries, Jute, Textiles, Commerce, Labor & Overseas Employment, Trans = Transport and Communication

1.1.2 BROAD SECTORWISE 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 payments 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 FY16	31.0	35.0	3.6	7.8	21.0	1.51
Sector Share in Budget FY17	38.4	31.4	3.4	7.2	18.5	1.24
Sector share in Actual expenditure FY17 (Up to May)	29.1	38.3	3.5	6.1	21.2	1.77

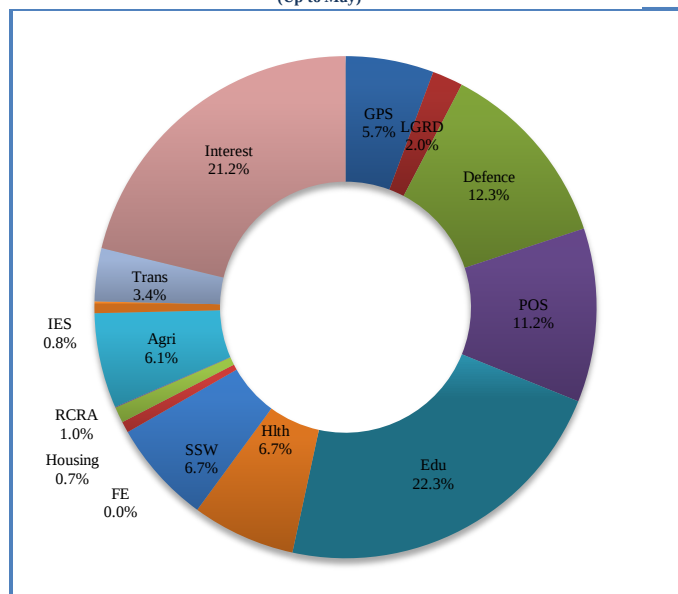
Note:

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

- Broadly in the budget for FY17, share of administration has increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure of FY16
- Till May 2017, among all categories, Social Infrastructure sector's share in the total actual non-development expenditure was the highest

1.1.3 Sector Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY17 (Up to May)



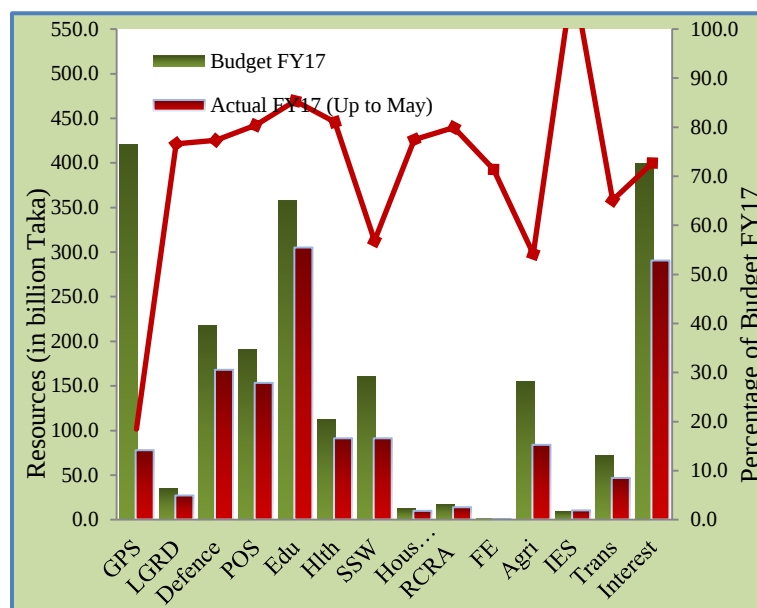
Total non-development spending up to May, 2017 in the current fiscal year is 63.4 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to Education (22.3 percent) and Interest Payments (21.2 percent) followed by Defense (12.3 percent) and POS (11.2 percent).

1.1.4 Sector wise Utilization

Sector-wise utilization pattern of non-development spending up to May, 2017 is shown in **Figure 2**. This figure exhibits the comparative position of different sectors in terms of utilization of allocated resources. In terms of utilization, broadly Industries, Jute, Textiles, Commerce, Labor & Overseas Employment, Education, Public Order and Safety and Health sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

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



1.1.5 Ministry wise Utilization

For current 2016-17 fiscal year, actual spending (non-development) up to May 2017 is 63.4 percent of the budget estimate, which is 11.8 percent higher 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 Payments (**IP**)[Domestic & Foreign], Subsidies & Current Transfers (**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 May 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**).

- Up to May 2017, utilization rate of total non-development expenditure is 63.4 percent. As far as economic classification is concerned for some categories, like pay and allowances (80.6 percent), interest payments (72.7 percent), Goods and Services (69.5 percent), and acquisition of assets and works (64.6 percent) spending rates are higher than overall utilization rate.

Figure 3: Actual Expenditure According to Economic Classification FY17 (up to May 2017)

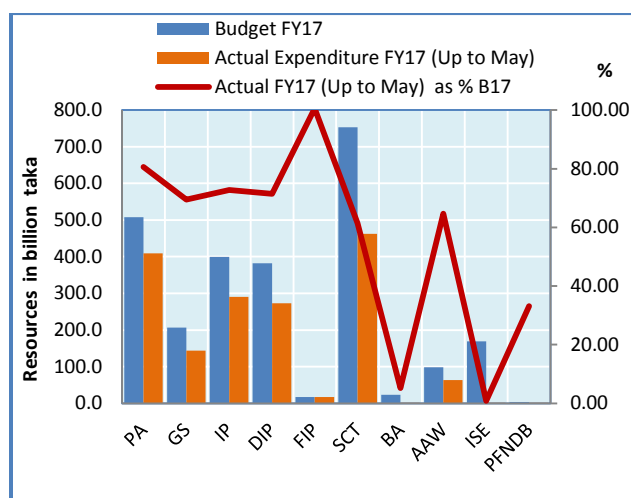
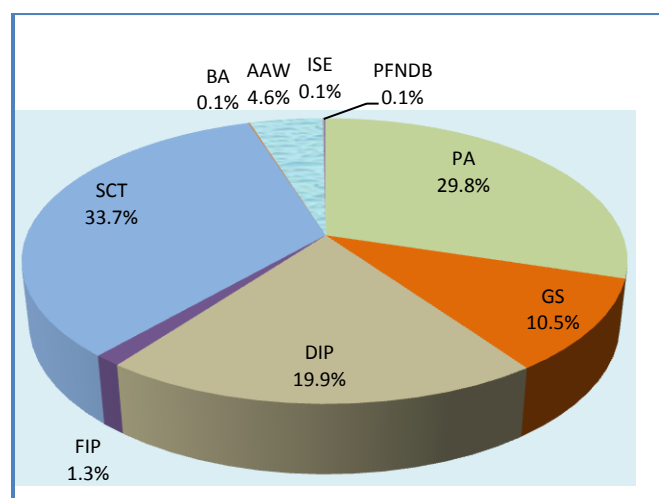


Figure 4: Share of Different Categories in Total Actual Expenditure FY17 (up to May 2017)



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 May 2017, actual expenditure is 45.7 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 38.7 percent of the budget.
- During this period, Housing sector made the highest utilization of allocated resources (190.9 percent – got a higher amount of allocation after budget declaration), followed by Recreation, Culture and Religious Affairs sector (68.7 percent).
- Among the sectors with large allocation Fuel & Energy, and Transport & Communication sectors showed significant performance.

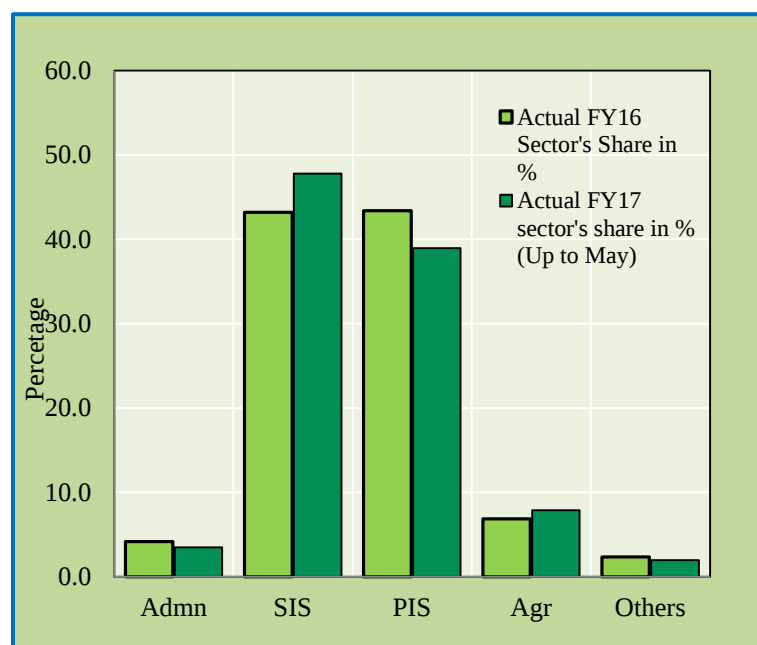
³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Fiscal Year 2015-16					Fiscal Year 2016-17				
	Budget FY16	Revised Budget FY16	Actual FY16	Actual FY16 Sector's Share (in %)	Actual FY16 as % of Revised Budget FY16	Budget FY17	Actual FY17 (up to May)	Budget FY17 as % of Revised Budget FY16	Budget FY17 as % of Actual FY16	Actual FY17 as % of Budget FY17 (up to May)
General Public Service	4179.6	4255.4	1688.3	2.1	39.7	5169.1	943.6	121.5	306.2	18.3
LGRD	18183.0	18286.4	15446.0	19.0	84.5	20006.6	9127.4	109.4	129.5	45.6
Defence	415.6	426.6	412.4	0.5	96.7	405.8	32.2	95.1	98.4	7.9
Public order and safety	1532.2	1452.0	1296.9	1.6	89.3	1989.0	804.5	137.0	153.4	40.5
Education	12112.6	11258.2	10472.1	12.9	93.0	17179.8	7720.8	152.6	164.1	44.9
Health	5331.2	5121.2	3601.2	4.4	70.3	6234.5	2162.6	121.7	173.1	34.7
Social security and welfare	3749.0	3560.6	3100.4	3.8	87.1	3839.8	2023.5	107.8	123.8	52.7
Housing	1885.5	2664.3	2570.8	3.2	96.5	1844.6	3521.3	69.2	71.8	190.9
Recreation, Culture and Religious Affairs	833.4	770.2	777.3	1.0	100.9	961.3	660.7	124.8	123.7	68.7
Fuel & Energy	18479.1	16544.4	16917.5	20.8	102.3	14951.1	7165.3	90.4	88.4	47.9
Agriculture	6356.7	5955.3	5599.3	6.9	94.0	7237.7	4042.2	121.5	129.3	55.8
Industrial & Economic Service	2098.7	1887.9	1134.7	1.4	60.1	2620.2	339.5	138.8	230.9	13.0
Transport & communication	23430.2	20453.3	18436.3	22.6	90.1	30087.1	12850.4	147.1	163.2	42.7
Total	98586.8	92635.6	81453.2	100.0	87.9	112526.5	51394.0	121.5	138.1	45.7

2.3 BROAD SECTORWISE 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 May, 2017 is presented in Figure 5.

➤ From the graph it appears that up to May 2017 the maximum share of spending went to social infrastructure (47.8 percent) followed by physical infrastructure (38.9 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 May, 2017:

TABLE 4: REVENUE COLLECTION POSITION(In Crore Taka)

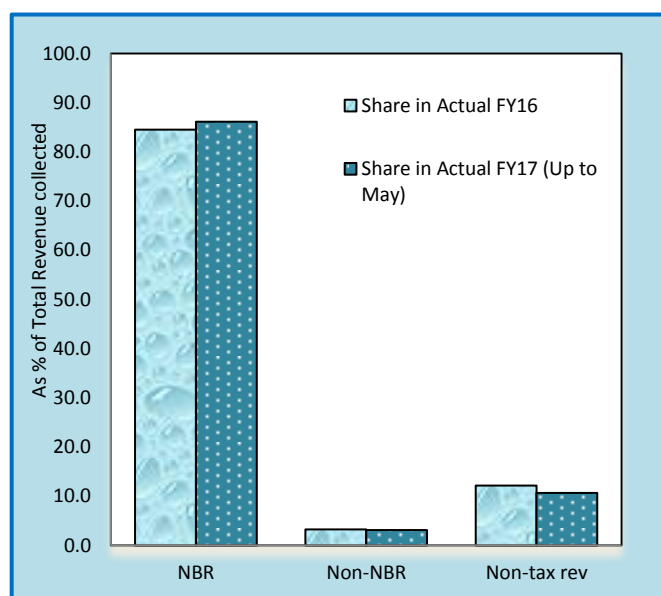
	Fiscal Year 2015-16					Fiscal Year 2016-17			
	Budget FY16	Revised Budget FY16	Actual FY16	Actual FY16 (May)	Actual FY16 (Up to May)	Budget FY17	Actual FY17 (May)	Actual FY17 (up to May)	Actual (up to May) as percentage of Budget FY17
Tax Revenue (a+b)	182244	155400	151884	14499	131399	210402	16285	157702	75.0
a. NBR	176370	150000	146240	13981	126336	203152	15711	152163	74.9
a.1 Income	64971	51796	45078	3367	36367	71940	4025	43936	61.1
a.2 VAT	64263	53913	54575	5789	47868	72765	5915	57444	78.9
a.3 Import	18790	17153	17826	1834	15927	22495	1971	18926	84.1
a.4 Excise	1240	1034	1560	69	1505	4449	60	1715	38.6
a.5 Supplementary Duty	25876	25064	26133	2805	23694	30076	3627	29119	96.8
a.6 Other Taxes	1231	1040	1067	118	974	1428	114	1022	71.6
b. Non-NBR	5874	5400	5645	519	5064	7250	574	5539	76.4
c. Non-tax Revenue	26199	22000	21065	16397	16397	32350	1337	18831	58.2
Total Revenue (a + b + c)	208443	177400	172949	15361	147796	242752	17622	176533	72.7
d. Tax-GDP Ratio (base 2005-06)	10.6	9.0	8.8	0.8	7.6	10.7	0.8	8.0	-
e. Revenue-GDP ratio (base 2005-06)	12.1	10.3	10.0	0.9	8.5	12.4	0.9	9.0	-

- **Total revenue** collection in FY16 was 10.0 percent of GDP (base 2005-06) and 97.5 percent of the revised budget target.
- In FY17, total revenue is expected to be scaled up to 12.4 percent of GDP (base 2005-06). This figure is about 36.8 percent higher than the revised budget estimate of FY16 and about 40.4 percent higher than the actual collection in the FY16.
- Up to May 2017, total revenue collection for FY17 increased by 19.4 percent compared to the corresponding period of the previous fiscal year (FY16) and achievement as to annual target is 72.7 percent.

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

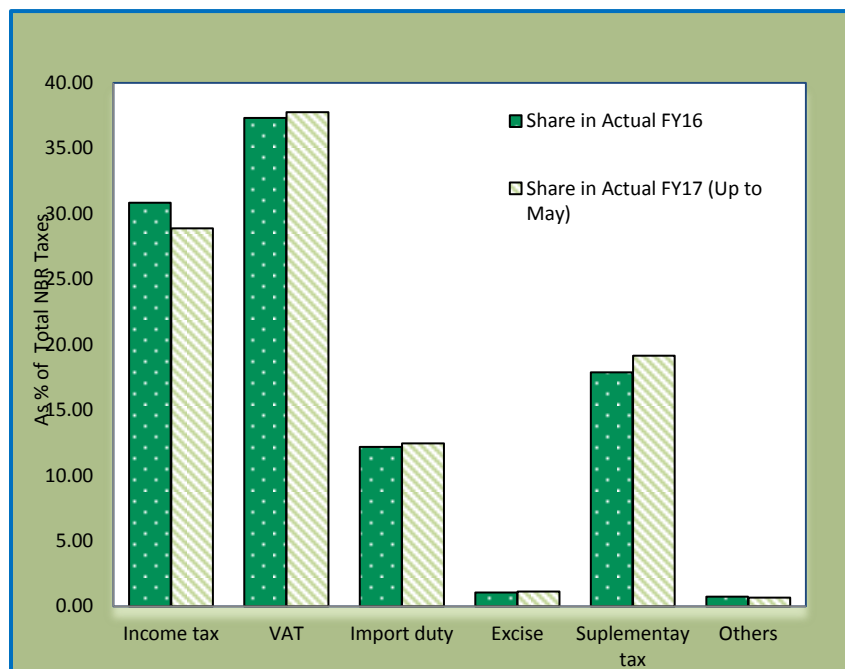
- Major share of the government revenue comes from NBR sources (86.2 percent up to May).
- Growth rates of NBR & Non-NBR tax are 20.4 and 9.4 percent respectively. On the other hand, growth in non-tax revenue collection is 14.8 percent compared to the corresponding period of the previous fiscal year (FY16).
- For tax and non-tax revenue, achievements as to annual target were 75.0 and 58.2 percent respectively.

FIGURE 6: SOURCES OF REVENUE COLLECTION



3.2 NBR Tax Revenue

FIGURE 7: SHARE AMONG NBR TAXES



- In FY16 actual tax revenue collection was 8.8 percent of GDP
- Tax revenue collection target for FY17 is 10.7 percent of GDP. This is 36.8 percent higher than the revised budget of FY16 and 40.4 percent higher than the actual collection of the FY16
- In FY17 up to May 2017, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 37.75 percent was collected from VAT, 28.87 percent from income tax, 19.14 percent from supplementary duty, and 12.44 percent from import duty.

4.0 Budget Deficit⁵

The following table shows budget deficit position.

TABLE 5: BUDGET DEFICITS

(In Crore Taka)

Description	Year: 2015-16			Accounts FY16	Year: 2016-17		Accounts FY16 up to May	Accounts FY17 up to May
	Budget	Revised	Accounts May		Budget FY17	Accounts FY17 May		
Revenues	208443.3	177399.9	15360.7	172949.0	242752.0	17622.4	147796.0	176532.6
Tax Revenue	182244.1	155399.9	14499.5	151884.2	210402.0	16285.4	131399.1	157702.0
Non-Tax Revenue	26199.2	22000.0	861.2	21064.8	32350.0	1337.0	16396.9	18830.6
Foreign Grants	5800.0	5027.0	45.1	2055.8	5515.5	40.1	485.5	343.5
Revenue and Foreign Grants	214243.3	182426.9	15405.8	175004.8	248267.5	17662.5	148281.6	176876.1
Non-Development Expenditure	184559.1	163750.6	17206.2	156739.4	215743.6	14148.3	122182.5	137145.6
Net Outlay for Food Account Operation	227.1	200.6	26.6	-637.2	-594.6	128.8	3526.2	4549.1
Loans & Advances (Net)	7754.9	4704.9	673.1	1063.7	8428.4	-125.1	-293.6	1710.8
Development Expenditure	102559.0	95908.3	6604.5	82101.1	117026.8	8219.9	38382.8	51512.9
Development Program financed from Revenue Budget	632.7	585.2	29.8	509.9	353.2	17.5	260.5	116.9
Non-ADP Project	3339.5	2687.4	0.0	138.0	4147.2	0.0	3.8	0.0
Annual Development Programme	97000.0	91000.0	6408.6	80042.0	110700.0	7904.6	37897.8	50661.0
Non-ADP FFW and Transfer	1586.8	1635.6	166.1	1411.1	1826.5	297.8	220.6	735.1
Total Expenditure	295100.0	264564.5	24510.4	239267.0	340604.3	22371.9	163798.0	194918.5
Overall Balance (Including Grants)	-80856.7	-82137.6	-9104.6	-64262.2	-92336.8	-4709.3	-15516.4	-18042.5
Overall Balance (Excluding Grants)	-86656.7	-87164.6	-9149.7	-66318.0	-97852.3	-4749.5	-16002.0	-18386.0
In percent of GDP (Including grants)	-4.71	-4.75	-0.53	-3.72	-4.71	-0.24	-0.90	-0.92
In percent of GDP (Excluding grants)	-5.05	-5.04	-0.53	-3.83	-4.99	-0.24	-0.93	-0.94

- In FY16, actual budget deficit (excluding grants) as percentage of GDP was 3.83 percent. Including grants it was 3.72 percent of GDP;
- Budget deficit (excluding grants) for FY17 is estimated to be 4.99 percent of GDP (Including grants the deficit is expected to be 4.71 percent of GDP);
- For FY17, actual overall balance up to May, 2017 (excluding grants) as percentage of GDP was -0.94 percent.

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

5.0 Financing

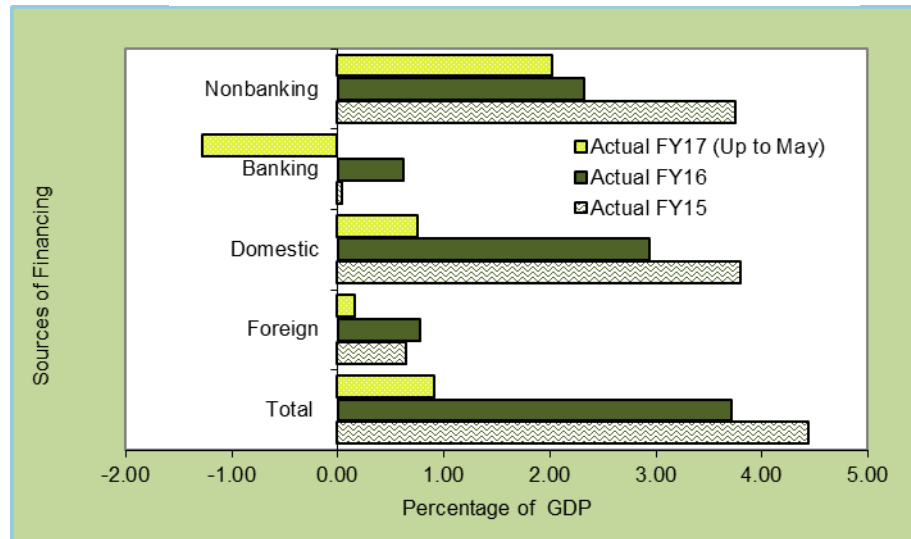
Table 6 & Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

TABLE 6: FINANCING BUDGET DEFICIT

(In crore taka)

Description	Fiscal Year: 2015-16				Fiscal Year: 2016-17		Accounts FY16 up to May	Accounts FY17 up to May
	Budget	Revised	Accounts May	Accounts FY16	Budget	Accounts May		
1.0 Foreign Borrowing-Net	24334.5	19963.4	-58.2	13471.7	30789.0	393.5	1950.1	3181.5
1.1 Foreign Borrowing	32239.0	27047.0	513.3	20159.6	38947.0	1021.5	8118.6	9846.7
1.2 Amortization	-7904.5	-7083.6	-571.4	-6687.9	-8158.0	-628.0	-6168.6	-6665.3
2.0 Domestic Borrowing	56523.0	62175.0	9163.8	50795.3	61548.1	4315.0	13564.9	14815.3
2.1 Borrowing from Banking System (Net)	38523.0	31675.0	3251.4	10613.5	38938.1	-3248.7	-1850.5	-24905.5
2.1.1 Long-Term Debt (Net)	24182.0	21118.0	2200.0	12010.6	28910.1	-900.0	9725.2	-3242.5
2.1.2 Short-Term Debt (Net)	14341.0	10557.0	1051.4	-1397.0	10028.0	-2348.7	-11575.7	-21663.0
2.2 Non-Bank Borrowing (Net)	18000.0	30500.0	5912.4	40181.8	22610.0	7563.8	15415.3	39720.8
2.2.1 National Savings Schemes (Net)	15000.0	28000.0	3606.5	34152.0	19610.0	4884.0	30208.6	46218.1
2.2.2 Others	3000.0	2500.0	2305.8	6029.8	3000.0	2679.7	-14793.3	-6497.2
Total - Financing :	80857.5	82138.4	9105.6	64267.1	92337.1	4708.6	15514.9	17996.8
GDP	1716700.0	1729567.0	1732864.0	1732864.0	1961017.0	1956100.0	1732864.0	1956100.0
(In percent of GDP) :	4.7	4.7	0.5	3.7	4.7	0.24	0.90	0.92

FIGURE 8: SOURCES OF FINANCING DEFICIT



Up to May, 2017 total financing is 0.92 percent of GDP.

APPENDICES

Appendix1: Sector-Wise Resource Utilization Pattern of Non-Development Expenditure

(In crore Taka)

Sectors	Fiscal Year 2015-16					Fiscal Year 2016-17		
	Budget FY16	Revised Budget FY16	Actual FY16 (May)	Actual FY16 (Up to May)	Actual FY16	Budget FY17	Actual FY17 (May)	Actual FY17 (up to May)
General Public Services	52516.9	19495.5	1712.2	10925.1	13509.5	42104.6	811.3	7781.4
LGRD	2813.5	3178.4	502.5	2184.2	3147.1	3531.8	314.5	2705.6
Defence	17966.5	20266.7	2061.0	16106.4	20031.7	21723.9	1946.6	16795.2
Public Order and safety	12098.8	15967.5	1325.1	11681.8	15156.2	19072.9	1519.9	15326.8
Education & technology	22255.8	28068.0	5779.3	25036.5	29432.7	35733.7	2343.7	30504.2
Health	7364.3	9690.3	782.9	6742.6	9006.3	11252.4	895.7	9118.3
Social Security and Welfare	12976.0	13315.7	823.3	6423.7	12222.5	16041.5	2025.4	9118.5
Housing	1031.9	1271.0	110.8	810.4	1288.7	1273.0	88.0	985.6
Recreation, Culture and Religious Affairs	1449.0	1607.0	81.5	1109.0	1609.3	1742.5	155.9	1392.2
Fuel and Energy	61.6	69.5	4.3	48.4	63.8	84.7	5.9	60.5
Agriculture	13622.4	12547.1	660.5	9719.0	12251.4	15469.2	694.4	8383.2
Industrial & Economic Services	656.1	845.5	46.2	565.8	771.8	937.0	51.1	1035.4
Transport and Communication	5270.1	6344.5	860.9	4356.6	5667.8	7178.5	364.0	4672.9
Interest	35109.0	31669.1	2486.6	26734.4	33090.8	39951.0	2616.3	29048.8
Total - Non-Development Revenue Expenditure	185191.8	164335.8	17237.0	122444.0	157249.6	216096.7	13832.6	136928.6

Appendix 2: Ministry wise Non-Development Expenditure

	Actual FY15	Budget FY16	Revised Budget FY16	Actual FY16 (May)	Actual FY16 (Up to May)	Actual FY16	Budget FY17	Actual FY17 (May)	Actual FY17 (up to May)	Actual FY17 (up to May) as % BudgetFY17
Sub-total = GPS	11401.3	52516.9	19495.5	1712.2	10925.1	13509.5	42104.6	811.3	7781.4	18.5
President	13.8	16.2	20.0	2.0	16.4	19.7	19.8	1.8	17.1	86.3
Parliament	177.4	196.6	237.9	20.8	147.0	151.4	293.8	16.9	172.0	58.6
Prime minister's Office	295.2	304.7	359.5	27.4	241.7	323.3	411.4	37.4	282.9	68.8
Cabinet Div	30.8	38.7	45.8	4.5	32.4	42.4	55.6	3.9	41.0	73.7
Election Com	193.1	520.9	849.3	157.2	561.9	770.2	362.1	25.8	206.7	57.1
Establishment	1133.6	1284.3	1648.9	138.5	1174.7	1601.3	1893.2	142.8	1533.2	81.0
Public Service Commission	30.0	34.1	39.1	2.2	31.2	40.7	47.3	2.8	38.7	81.9
Finance Div	7358.3	47558.3	13369.6	1121.9	6973.3	7832.3	35512.6	367.9	3342.8	9.4
Banking Division	1127.4	1339.3	1464.6	131.2	853.3	1425.9	1878.8	122.7	1129.7	60.1
Internal Resource Division	66.7	95.0	130.7	41.3	117.9	128.3	161.2	0.0	90.4	56.1
Economic Relation Division (ERD)	131.6	88.1	202.3	5.9	164.9	187.8	212.1	5.7	168.7	79.5

Planning Division	43.7	59.3	65.8	6.0	50.8	61.4	77.9	4.3	61.0	78.4
IMED	14.1	23.2	27.8	1.4	15.1	24.3	39.9	4.9	19.4	48.7
Statistics Division	150.5	172.2	196.8	21.4	170.2	210.7	198.2	19.1	208.1	105.0
Foreign Affairs	635.1	786.1	837.4	30.4	374.2	689.8	940.9	55.3	469.5	49.9
Tax Ombudsman	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
Sub-total = LGRD	2669.6	2813.5	3178.4	502.5	2184.2	3147.1	3531.8	314.5	2705.6	76.6
LGD	2076.4	2217.4	2481.0	404.3	1794.8	2444.6	2773.6	286.9	2260.4	81.5
RD Div	333.1	327.6	426.2	97.3	373.5	434.1	463.4	22.1	403.7	87.1
CHT	260.1	268.5	271.2	0.9	15.9	268.5	294.9	5.5	41.6	14.1
Sub-total = Defense	17329.6	17966.5	20266.7	2061.0	16106.4	20031.7	21723.9	1946.6	16795.2	77.3
Def. Service	17047.6	17655.9	19876.6	2038.6	15820.6	19646.6	21248.1	1920.2	16412.9	77.2
Def.- Others	258.7	289.8	364.1	21.0	268.6	359.9	446.7	24.7	363.6	81.4
Sub-total=POS	11932.5	12098.8	15967.5	1325.1	11681.8	15156.2	19072.9	1519.9	15326.8	80.4
Law & Justice	650.5	713.2	883.2	95.1	700.9	869.7	1042.9	74.3	961.5	92.2
Legislative & Parliament	11.5	14.8	19.6	1.6	12.0	17.8	20.5	1.2	17.5	85.3
Supreme Court	104.8	111.1	134.7	12.1	107.2	136.5	154.9	17.6	162.8	105.1
Judiciary Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Home Affairs	11106.9	11203.5	14855.9	1209.8	10801.8	14058.5	17775.8	1420.5	14117.0	79.4
Anti-Corruption Commission	58.9	56.3	74.1	6.5	59.9	73.7	78.9	6.4	68.0	0.0
Sub-total = Edu	20251.3	22255.8	28068.0	5779.3	25036.5	29432.7	35733.7	2343.7	30504.2	85.4
Primary & Mass Education	7904.2	8959.6	11599.5	1099.4	9019.2	11314.6	14451.9	1052.3	12264.8	84.9
Education	12034.4	12905.8	16001.6	4586.2	15704.8	17681.7	20680.6	1176.4	17726.9	85.7
Sc. & Tech	227.8	249.7	351.3	87.3	270.8	347.5	372.3	103.0	385.0	103.4
ICT	84.9	140.7	115.7	6.4	41.8	229.0	12.0	127.5	0.0	0.0
Sub-total = Health	6748.8	7364.3	9690.3	782.9	6742.6	9006.3	11252.4	895.7	9118.3	81.0
Health & Family Planning Affairs	6748.8	7364.3	9690.3	782.9	6742.6	9006.3	11252.4	895.7	9118.3	81.0
Sub-total = SSW	9384.9	12976.0	13315.7	823.3	6423.7	12222.5	16041.5	2025.4	9118.5	56.8
Social Welfare	2637.6	3055.9	3137.1	40.7	2296.3	3099.9	4104.2	718.1	3726.7	90.8
Women & Children Affairs	1329.3	1528.4	1624.4	105.5	430.0	1561.3	1982.3	34.8	478.8	24.2
Liberation Affairs	1270.8	2235.6	2230.1	337.9	1779.8	2116.4	2545.3	369.4	2256.0	88.6
Food	416.5	1046.6	1188.2	17.0	106.3	999.1	2002.5	10.0	157.7	7.9
Disaster Management	3730.7	5109.4	5135.9	322.3	1811.4	4445.7	5407.2	893.0	2499.4	46.2
Sub-total = HCS	1138.2	1031.9	1271.0	110.8	810.4	1288.7	1273.0	88.0	985.6	77.4
Housing	1138.2	1031.9	1271.0	110.8	810.4	1288.7	1273.0	88.0	985.6	77.4
Sub-total = RCRA	1221.0	1449.0	1607.0	81.5	1109.0	1609.3	1742.5	155.9	1392.2	79.9
Information	455.5	530.2	580.5	35.9	442.9	548.8	663.3	54.3	584.6	88.1
Cultural Affairs	213.7	237.8	276.0	11.1	162.8	268.7	241.1	29.7	186.6	77.4
Religious Affairs	157.2	175.9	195.5	3.0	119.1	215.9	203.7	26.0	146.9	72.1
Youth	394.6	505.0	555.1	31.6	384.3	575.9	634.4	45.9	474.1	74.7
Sub-total = FE	41.2	61.6	69.5	4.3	48.4	63.8	84.7	5.9	60.5	71.4
Fuel & Energy	31.7	43.3	51.5	3.5	36.2	47.7	62.1	3.3	43.1	69.3
Power	9.5	18.3	18.0	0.8	12.2	16.1	22.6	2.7	17.4	77.0
Sub-total = Agri	11553.5	13622.4	12547.1	660.5	9719.0	12251.4	15469.2	694.4	8383.2	54.2
Agriculture	8938.7	10875.0	9327.4	462.1	7347.3	9012.4	11834.5	264.9	5197.3	43.9
Fisheries	647.4	692.1	845.7	76.9	716.8	881.1	991.4	85.9	883.6	89.1
Environment	501.8	543.3	561.0	36.3	340.9	506.8	617.8	129.9	558.6	90.4

Land	684.2	688.0	882.9	75.3	718.2	923.7	1071.6	86.3	961.2	89.7
Water	781.4	823.9	930.2	9.9	595.8	927.5	953.9	127.3	782.4	82.0
Sub-total = IES	713.2	656.1	845.5	46.2	565.8	771.8	937.0	51.1	1035.4	110.5
Industries	248.9	139.6	235.6	2.2	108.6	180.1	241.5	6.3	205.7	85.2
Jute and Text	85.4	103.9	125.0	8.4	90.6	122.0	145.4	7.4	392.9	270.3
Commerce	184.4	139.1	150.7	10.1	168.7	198.3	173.0	9.8	161.1	93.2
Labour	61.2	87.8	99.6	6.2	60.6	79.6	104.7	7.4	82.0	78.3
Expatriates	133.4	185.8	234.7	19.4	137.3	191.8	272.5	20.4	193.6	71.0
Sub-total = TC	4747.7	5270.1	6344.5	860.9	4356.6	5667.8	7178.5	364.0	4672.9	65.1
Roads	2162.4	2236.3	2466.4	348.9	1820.4	2392.7	2749.1	255.4	1882.7	68.5
Railway	1811.8	2066.6	2631.6	221.0	1476.7	2066.2	2834.8	0.6	1435.2	50.6
Bridges Division	0.0	31.8	32.2	1.0	1.2	31.5	31.4	0.0	16.0	0.0
Shipping	236.4	292.1	419.7	178.5	395.3	411.0	524.2	5.1	380.8	72.7
Civil Aviation	42.3	43.0	44.2	10.6	41.6	53.7	59.8	5.1	64.0	106.9
Post & Telecommunication	494.8	600.5	750.4	100.9	621.3	712.8	979.2	97.7	894.2	91.3
Sub-total = Interest	30972.7	35109.0	31669.1	2486.6	26734.4	33090.8	39951.0	2616.3	29048.8	72.7
Domestic	29436.0	33396.0	30044.1	2396.0	25234.4	31445.8	38240.0	2616.3	27328.8	71.5
Foreign	1536.8	1713.0	1625.0	90.6	1500.0	1644.9	1711.0	0.0	1720.1	100.5
Total Non-Development Revenue Expenditure	130105.5	185191.8	164335.8	17237.0	122444.0	157249.6	216096.7	13832.6	136928.6	63.4

APPENDIX 3: NON-DEVELOPMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

Description	Budget FY16 (Crore Taka)	Revised Budget FY16 (Crore Taka)	Actual FY16 (Crore Taka)	Budget FY17	Actual FY17 (Up to May) (Crore Taka)	Budget FY17 as % of Revised Budget FY16	Actual FY16 (Up to May) as % of Budget FY16	Actual FY17 (Up to May) as % of Budget FY17
Pay and Allowances	45152.8	42489.1	39949.6	50774.9	40908.3	119.5	72.3	80.6
Pay of Officers	6553.7	6214.5	5525.1	6547.6	6011.7	105.4	75.1	91.8
Pay of Establishment	22273.2	20290.1	17787.2	21262.5	17374.9	104.8	65.1	81.7
Allowances	16326.0	15984.5	16637.4	22964.8	17521.7	143.7	80.9	76.3
Goods and Services	17833.8	19283.7	18263.8	20647.8	14349.3	107.1	73.0	69.5
Supplies and Services	13099.7	14141.4	13201.9	15283.2	10900.0	108.1	74.6	71.3
Repairs, Maintenance & Rehabilitation	4734.0	5142.3	5061.9	5364.6	3449.3	104.3	68.7	64.3
Interest Payments	35109.0	31669.1	33090.8	39951.0	29048.8	126.2	76.1	72.7
Domestic	33396.0	30044.1	31445.8	38240.0	27328.8	127.3	75.6	71.5
Foreign	1713.0	1625.0	1644.9	1711.0	1720.1	105.3	87.6	100.5
Subsidies and Current Transfers	64205.5	56658.4	52838.9	75306.0	46224.0	132.9	62.1	61.4
Subsidies	15772.2	12885.3	11884.7	17729.0	4486.4	137.6	55.1	25.3
Grants in Aid	36759.2	32541.9	30267.5	40585.0	28403.7	124.7	61.4	70.0
Contributions to Intl Organization	78.7	76.3	56.0	65.6	25.6	86.0	40.1	39.0

Description	Budget FY16 (Crore Taka)	Revised Budget FY16 (Crore Taka)	Actual FY16 (Crore Taka)	Budget FY17	Actual FY17 (Up to May) (Crore Taka)	Budget FY17 as % of Revised Budget FY16	Actual FY16 (Up to May) as % of Budget FY16	Actual FY17 (Up to May) as % of Budget FY17
Write-off of loans & advances	4.0	4.0	0.3	4.0	0.2	100.0	5.6	4.4
Pensions and Gratuities ⁷	11584.4	11143.9	10629.9	16915.4	13306.4	151.8	74.0	78.7
Others	7.0	7.0	0.5	7.0	1.7	100.0	5.6	25.0
Block Allocation	2269.6	279.2	238.6	2286.3	118.8	818.8	7.6	5.2
Unexpected	2000.0	28.8	60.0	2000.0	20.1	6949.2	2.9	1.0
Others	269.6	250.4	178.6	286.3	98.7	114.3	42.7	34.5
Non-Development Revenue Expenditure (A)	164570.7	150379.5	144381.8	188966.1	130649.2	125.7	68.3	69.1
Acquisition of Assets and Works (B)	8038.7	8623.5	8767.5	9831.6	6356.0	114.0	84.4	64.6
Acquisition of Assets	6683.2	6381.4	5845.6	7191.8	4935.2	112.7	82.8	68.6
Acquisition of Land Assets	158.0	295.3	636.1	636.9	280.1	215.6	126.1	44.0
Construction and Works	1197.5	1946.8	2285.8	2002.9	1140.7	102.9	88.0	57.0
Investments in Shares and Equities (C)	11949.7	3247.6	2135.5	16945.9	140.1	521.8	12.7	0.8
Share Capital	5024.7	1022.6	134.8	13120.9	140.1	1283.1	2.5	1.1
Equity Investment	1900.0	400.0	200.0	1800.0	0.0	450.0	10.5	0.0
Investment for Recapitalization	5000.0	1800.0	1799.6	2000.0	0.0	111.1	24.0	0.0
Others	25.0	25.0	1.1	25.0	0.0	100.0	1.1	0.0
Transaction with IMF (D)	0.0	1500.0	1454.7	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Cash in Foreign Currency	0.0	1500.0	1454.7	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Programmes Financed from Non- Development Budget (E)	632.7	585.2	509.9	353.1	116.9	60.3	41.2	33.1
Detail Estimates	385.9	506.7	424.8	216.5	112.8	42.7	44.5	52.1
Block Allocation	246.8	78.4	85.2	136.6	4.1	174.1	36.0	3.0
Total - Non-Development Expenditure (A+B+C+D+E) :	185191.8	164335.8	157249.4	216096.7	137262.3	131.5	66.1	63.5

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(IN CRORE TAKA)

	Fiscal Year 2015-16					Fiscal Year 2016-17				
	Budget FY16	Revised Budget FY16	Actual FY16 (May)	Actual FY16 (Up to May)	Actual FY16	Budget FY17	Actual FY17 (May)	Actual FY17 (up to May)	Actual FY16 (up to May) as % of Revised Budget FY16	Actual FY17 (up to May) as % Budget FY17
Sub-total = GPS	4179.6	4255.4	94.6	494.7	1688.3	5169.1	182.1	943.6	11.6	18.3
Parliament	6.7	5.2	0.0	2.7	2.7	1.1	0.0	0.6	50.9	56.9
PMO	496.2	1072.2	14.7	138.2	879.6	909.4	17.4	293.9	12.9	32.3
Cabinet	11.5	19.1	0.2	0.4	0.8	41.9	0.0	0.4	2.2	1.1
Election Com.	964.6	649.6	13.1	17.8	229.3	927.8	5.1	119.4	2.7	12.9
Establishment	163.7	74.4	9.9	23.0	71.7	126.8	0.0	31.5	30.9	24.8
Public Service Com	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Finance Division	425.4	288.4	13.4	46.4	110.9	634.5	22.7	118.3	16.1	18.6
Banking Division	460.6	475.3	31.6	86.5	106.1	422.5	2.4	102.3	18.2	24.2
IRD	109.4	93.8	0.0	2.4	3.5	170.1	0.0	1.3	2.5	0.8
ERD	62.7	34.5	2.4	29.0	34.3	33.2	23.1	61.8	84.0	186.2
Planning Division	1026.5	1294.6	2.5	72.3	86.3	1331.8	7.0	49.4	5.6	3.7
IMED	115.5	101.9	0.6	37.9	88.5	121.6	4.8	17.6	37.2	14.5
Statistics Division	221.1	105.5	6.2	38.0	74.5	302.1	99.7	146.7	36.0	48.5
Foreign Affairs	116.0	41.0	0.0	0.2	0.2	146.4	0.0	0.3	0.4	0.2
Sub-total = LGRD	18183.0	18286.4	1055.7	7429.0	15446.0	20006.6	2053.4	9127.4	40.6	45.6
LGD	16650.1	16735.7	45.0	6361.7	13943.8	18548.4	1972.0	8293.5	38.0	44.7
RD	1022.5	1042.4	26.6	763.0	1026.2	913.6	4.0	444.9	73.2	48.7
CHT	510.4	508.3	5.8	304.4	476.1	544.7	77.4	389.0	59.9	71.4
Sub-total = Defense	415.6	426.6	5.8	69.7	412.4	405.8	1.7	32.2	16.3	7.9
Defense Service	415.6	426.6	5.8	69.7	412.4	405.8	1.7	32.2	16.3	7.9
Def.-Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Sub-total=POS	1532.2	1452.0	86.9	618.3	1296.9	1989.0	121.5	804.5	42.6	40.5
Law & Justice	329.0	336.1	16.5	84.3	187.6	474.5	20.9	191.2	25.1	40.3
Legislative & Parliament	6.5	3.2	0.0	0.1	0.1	2.7	0.0	0.0	2.2	0.0
Supreme Court	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Judicial Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!

	Fiscal Year 2015-16					Fiscal Year 2016-17				
	Budget FY16	Revised Budget FY16	Actual FY16 (May)	Actual FY16 (Up to May)	Actual FY16	Budget FY17	Actual FY17 (May)	Actual FY17 (up to May)	Actual FY16 (up to May) as % of Revised Budget FY16	Actual FY17 (up to May) as % Budget FY17
Ministry of Home Affairs.	1188.7	1112.5	70.3	533.9	1109.1	1499.8	94.6	607.4	48.0	40.5
Anti-Corruption Commission	7.1	0.1	0.0	0.0	0.0	12.0	5.9	5.9	0.0	49.3
Sub-total = Education	12112.6	11258.2	725.5	4304.8	10472.1	17179.8	1211.0	7720.8	38.2	44.9
PMED	5541.7	5247.4	374.9	2198.6	4909.2	7709.8	826.2	3214.5	41.9	41.7
Education	4197.3	4257.2	188.2	1391.1	3907.6	6166.7	283.5	2446.0	32.7	39.7
Sc. & Tech.	1300.7	799.6	161.4	448.0	789.5	1697.3	29.5	1653.7	56.0	97.4
ICT	1072.8	954.0	0.9	267.2	865.8	1606.0	71.7	406.6	28.0	25.3
Sub-total = Health	5331.2	5121.2	171.2	2022.2	3601.2	6234.5	122.4	2162.6	39.5	34.7
HFW	5331.2	5121.2	171.2	2022.2	3601.2	6234.5	122.4	2162.6	39.5	34.7
Sub-total = SSW	3749.0	3560.6	324.7	904.7	3100.4	3839.8	729.2	2023.5	25.4	52.7
SW	200.1	176.9	7.6	99.7	141.9	167.6	17.6	62.8	56.4	37.5
Women's Affairs'	150.2	136.2	13.4	51.3	128.6	168.2	15.9	66.2	37.7	39.4
Lib. Affairs	443.1	301.0	12.5	121.3	221.1	466.3	19.7	103.0	40.3	22.1
Food	624.9	312.0	73.4	123.4	270.0	439.9	6.1	93.8	39.6	21.3
Disaster & Relief	2330.7	2634.6	217.8	508.9	2338.9	2597.7	669.9	1697.7	19.3	65.4
Sub-total = HCS	1885.5	2664.3	56.1	486.9	2570.8	1844.6	1589.7	3521.3	18.3	190.9
Housing	1885.5	2664.3	56.1	486.9	2570.8	1844.6	1589.7	3521.3	18.3	190.9
Sub-total = RCRA	833.4	770.2	51.9	468.2	777.3	961.3	227.8	660.7	60.8	68.7
Information	125.5	118.0	16.9	69.2	116.5	173.3	10.2	65.4	58.7	37.7
Cultural Affairs	126.8	100.8	1.6	66.5	104.3	180.0	8.5	51.8	66.0	28.8
Religious Affairs.	251.9	298.8	0.0	167.9	298.7	320.5	185.3	355.4	56.2	110.9
Youth	329.2	252.6	33.4	164.5	257.9	287.5	23.8	188.1	65.1	65.4
Sub-total = FE	18479.1	16544.4	1426.9	6462.1	16917.5	14951.1	184.6	7165.3	39.1	47.9
Energy	1994.0	1068.2	0.0	484.5	1053.7	1911.0	16.6	331.2	45.4	17.3
Power	16485.2	15476.2	1426.9	5977.6	15863.8	13040.1	168.0	6834.1	38.6	52.4
Sub-total = Agriculture	6356.7	5955.3	728.5	3177.5	5599.3	7237.7	701.2	4042.2	53.4	55.8
Agriculture	1823.9	1811.4	153.2	1001.1	1726.5	1840.5	75.2	1120.9	55.3	60.9
Fisheries	796.8	701.1	67.5	367.0	682.4	810.3	64.0	410.1	52.4	50.6
Environment	475.6	421.5	13.3	68.6	381.0	414.5	4.4	111.2	16.3	26.8

	Fiscal Year 2015-16					Fiscal Year 2016-17				
	Budget FY16	Revised Budget FY16	Actual FY16 (May)	Actual FY16 (Up to May)	Actual FY16	Budget FY17	Actual FY17 (May)	Actual FY17 (up to May)	Actual FY16 (up to May) as % of Revised Budget FY16	Actual FY17 (up to May) as % Budget FY17
Land	198.5	160.0	1.9	22.3	102.6	413.3	45.4	135.3	13.9	32.7
Water	3062.0	2861.3	492.7	1718.5	2706.9	3759.2	512.2	2264.6	60.1	60.2
Sub-total = IES	2098.7	1887.9	29.3	731.8	1134.7	2620.2	40.2	339.5	38.8	13.0
Industries	1232.6	1053.4	10.8	440.6	510.3	1471.6	8.4	190.5	41.8	12.9
Textiles	180.0	157.7	8.9	67.5	153.1	280.0	21.0	95.6	42.8	34.2
Commerce	220.4	255.5	0.0	138.3	234.9	379.3	0.0	0.5	54.1	0.1
Labour	213.8	185.9	1.8	14.7	28.4	202.7	1.8	13.9	7.9	6.9
Expatriates' Welfare and Overseas Employment	252.0	235.4	7.9	70.6	208.0	286.6	9.0	39.0	30.0	13.6
Sub-total = TC	23430.2	20453.3	1817.6	10948.2	18436.3	30087.1	1036.1	12850.4	53.5	42.7
Roads	5675.1	6349.0	750.4	2985.0	6507.2	8161.3	394.1	4911.6	47.0	60.2
Railways	5650.0	4629.6	1026.2	2226.5	3950.3	9115.0	0.0	2035.8	48.1	22.3
Bridges Division	1084.2	1606.7	30.1	671.9	1115.4	1530.5	474.4	1073.0	41.8	70.1
Shipping	328.7	245.3	0.0	55.0	234.6	488.6	0.0	177.0	22.4	36.2
Civil Aviation	1771.3	1369.7	10.8	682.2	1363.2	1534.1	167.6	1032.1	49.8	67.3
Post and Tele.	8921.0	6253.0	0.0	4327.6	5265.7	9257.5	0.0	3620.9	69.2	39.1
Total	98586.8	92635.6	6574.7	38118.2	81453.2	112526.5	8200.9	51394.0	41.1	45.7

Appendix 5: Revenue Collection (In crore Taka)

		Fiscal Year 2015-16					Fiscal Year 2016-17		
	Actual FY15	Budget FY16	Revised Budget FY16	Actual FY16 (May)	Actual FY16 (Up to May)	Actual FY16	Budget FY17	Actual FY17 (May)	Actual FY17 (up to May)
Tax Revenue (a+b)	251894	182244	155400	14499	131399	151884	210402	16285	157702
a. NBR	247073	176370	150000	13981	126336	146240	203152	15711	152163
a.1 Income	40723	64971	51796	3367	36367	45078	71940	4025	43936
a.2 VAT	45377	64263	53913	5789	47868	54575	72765	5915	57444
a.3 Import	14897	18790	17153	1834	15927	17826	22495	1971	18926
a.4 Excise	999	1240	1034	69	1505	1560	4449	60	1715
a.5 Sup	21080	25876	25064	2805	23694	26133	30076	3627	29119
a.6 Other Taxes	123997	1231	1040	118	974	1067	1428	114	1022
b. Non-NBR	4821	5874	5400	519	5064	5645	7250	574	5539

		Fiscal Year 2015-16					Fiscal Year 2016-17		
	Actual FY15	Budget FY16	Revised Budget FY16	Actual FY16 (May)	Actual FY16 (Up to May)	Actual FY16	Budget FY17	Actual FY17 (May)	Actual FY17 (up to May)
b.1 NL	70	99	99	5	57	67	151	5	59
b.2 Vehicles	1064	1297	1351	132	1472	1628	1770	167	1369
b.3 Land	674	829	829	110	681	827	1060	101	781
b.4 Stamp	3013	3649	3121	272	2853	3122	4270	302	3331
c. Non-tax Revenue	17837	26199	22000	861	16397	21065	32350	1337	18831
c.1 DP	3103	5201	4544	23	1785	3166	7922	41	1865
c.2 PO&R	1195	1429	1479	57	597	1151	1656	4	818
c.3 T&T	0	0	0	0	0	0	0	0	0
c.4 IFT	13540	19569	15977	781	14015	16748	22772	1292	16148
Total Revenue (a+b+c)	269731	208443	177400	15361	147796	172949	242752	17622	176533
d. Tax-GDP Ratio (base 2005-06)	16.64	10.62	8.98	0.84	7.58	8.76	10.73	0.83	8.04
e.Revenue-GDP ratio (base 2005-06)	17.82	12.14	10.26	0.89	8.53	9.98	12.38	0.90	9.00

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY16/Budget FY16)*100	(BudgetFY17/Actual FY16)*100	(BudgetFY17/Revised Budget FY16)*100	Share in Total Revenue Actual FY16	(May 2015/ May2014)*100	(Actual FY17 up to May/Actual FY16 up to May)*100	(Actual FY17 up to May/ Budget FY17)*100
Tax Revenue (a+b)	85.3	138.5	135.4	87.8	112.3	120.0	75.0
a. NBR	85.0	138.9	135.4	84.6	112.4	120.4	74.9
a.1 Income	79.7	159.6	138.9	26.1	119.5	120.8	61.1
a.2 VAT	83.9	133.3	135.0	31.6	102.2	120.0	78.9
a.3 Import	91.3	126.2	131.1	10.3	107.5	118.8	84.1
a.4 Excise	83.4	285.2	430.4	0.9	87.3	114.0	38.6
a.5 Sup	96.9	115.1	120.0	15.1	129.3	122.9	96.8
a.6 Other Taxes	84.5	133.8	137.3	0.6	96.4	104.9	71.6
b. Non-NBR	91.9	128.4	134.3	3.3	110.6	109.4	76.4
b.1 NL	100.0	224.8	152.4	0.0	88.5	103.7	39.2
b.2 Vehicles	104.1	108.7	131.0	0.9	126.1	93.0	77.3
b.3 Land	100.0	128.1	127.9	0.5	92.0	114.6	73.7
b.4 Stamp	85.5	136.7	136.8	1.8	111.1	116.7	78.0
c. Non-tax Revenue	84.0	153.6	147.0	12.2	155.2	114.8	58.2
c.1 DP	87.4	250.3	174.3	1.8	179.9	104.5	23.5
c.2 PO&R	103.5	143.8	112.0	0.7	7.8	137.0	49.4
c.3 T&T	0.0	0.0	0.0	0.0	0.0	16.6	0.0
c.4 IFT	81.6	136.0	142.5	9.7	165.3	115.2	70.9
Total Revenue (a+b+c)	85.1	140.4	136.8	100.0	114.7	119.4	72.7

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:

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