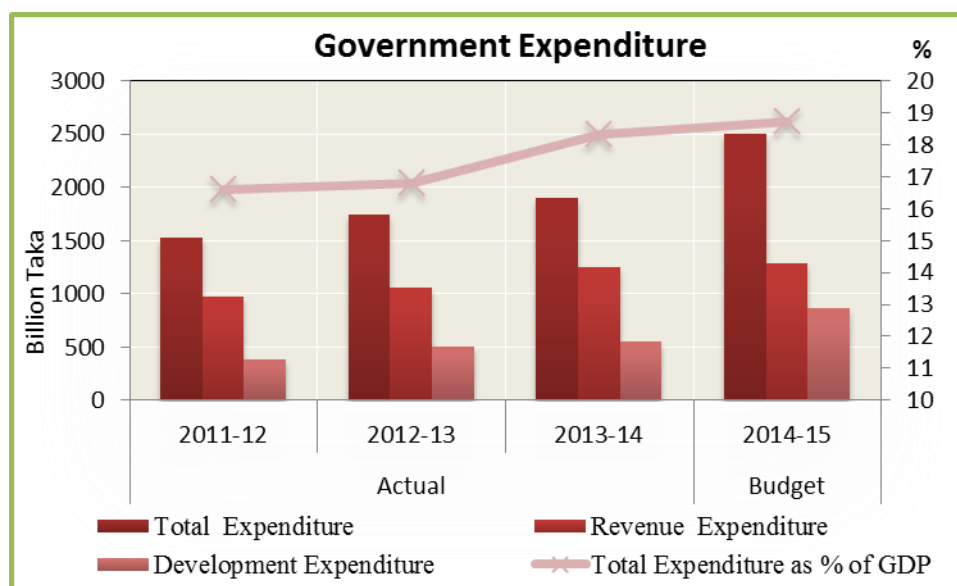




Monthly Report on Fiscal Position

April 2015
Fiscal Year 2014-15



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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 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 April, 2015 in FY15 is 58.5 percent of the non-development budget estimates. Actual development expenditure during the same period is 37.4 percent of the development budget estimate.

Revenue income is generated from tax and non-tax sources. Up to April 2015, 62.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (84.8 percent). Total NBR tax collection is 64.7 percent of the annual target. Regarding NTR (Non Tax Revenue) 48.7 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 April 2015, in current fiscal year(FY15), overall balance (excluding grants) is -1.10 percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 NON-DEVELOPMENT EXPENDITURE

1.1 NON-DEVELOPMENT EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 SECTOR WISE ALLOCATION & GROWTH

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

TABLE1: NON-DEVELOPMENT EXPENDITURE PATTERN BY SECTOR²

(IN CRORE TAKA)

Sectors	Fiscal Year 2013-14						Fiscal Year 2014-15					
	Budget FY14	Revised Budget FY14	Actual Expenditure FY14	Sector's Share in Actual Expenditure (%) FY14	Actual FY14 as % of Revised Budget		Budget FY15	Revised Budget FY15	Budget FY15 as % of Budget FY14	Budget FY15 as % of Revised Budget FY14	Budget as % of Actual FY14	Actual FY15 (up to April) as % Budget FY15
GPS	30025.8	25131.0	13668.5	11.2	54.4		34354.5	27345.6	114.4	136.7	251.3	7516.4
LGRD	2283.82	2502.9	2446.3	2.0	97.7		2584.9	2734.9	113.2	103.3	105.7	1589.8
Defense	14229	14947.8	13686.2	11.2	91.6		16239.6	17485.8	114.1	108.6	118.7	12093.2
POS	9566.5	10943.2	10692.8	8.8	97.7		11290.2	12512.7	118.0	103.2	105.6	8312.5
Edu	17022.1	18961.7	18029.3	14.8	95.1		20158.9	20501.7	118.4	106.3	111.8	16346.9
Health	5868.4	6138.9	5967.2	4.9	97.2		6796.9	6976.1	115.8	110.7	113.9	4809.5
SSW	9193.72	9701.8	8831.0	7.3	91.0		11487.1	11056.6	124.9	118.4	130.1	4649.0
Housing	914.21	952.7	928.5	0.8	97.5		984.2	1114.0	107.7	103.3	106.0	663.4
RCRA	1185.15	1310.4	1171.3	1.0	89.4		1284.9	1371.1	108.4	98.1	109.7	837.8
F&E	42.293	42.2	34.2	0.0	80.9		44.1	43.9	104.4	104.5	129.2	29.8
Agri	13253.9	13406.4	13204.8	10.8	98.5		13461.7	13490.0	101.6	100.4	101.9	7531.9
IES	517.487	600.4	546.5	0.4	91.0		595.2	725.7	115.0	99.1	108.9	558.8
Trans	4536.14	4620.1	4300.0	3.5	93.1		4984.5	4961.1	109.9	107.9	115.9	3356.7
Interest payment	27743.2	26540.5	28221.5	23.2	106.3		31042.6	29864.8	111.9	117.0	110.0	22511.2
Total	136382	135800.0	121728.2	100.0	89.6		155309.4	150184.0	113.9	114.4	127.6	90806.9

Some of the noteworthy features are:

- For FY15, budget allocations were raised by 14.4 percent over the FY14 revised estimates and 13.9 percent over the original budget
- Up to April 2015, spending in industries and economic services, education, defence, public order and safety, health sectors and on interest payment were on the higher side. Below-average utilization in some sectors, like, general public service, social security and welfare, and agriculture contributed to less-than-expected performance in total non-development spending
- As a whole, non-development spending up to April 2015 amounts to 58.5 percent of total Non-development budget. The actual outcome for the same period of previous fiscal year was about 66.1 percent of 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. Following table contains broad sector-wise information:

TABLE 2: BROAD SECTOR WISE ALLOCATION

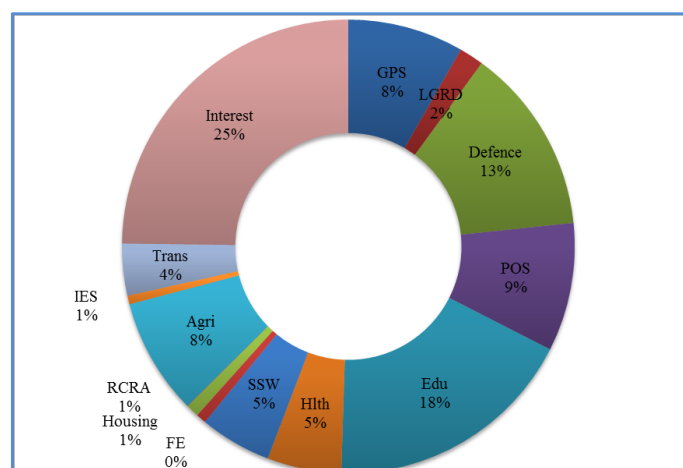
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY14	31.3	29.7	3.6	10.8	23.2	1.41
Sector Share in Budget FY15	39.8	27.1	3.2	8.7	20.0	1.21
Sector share in Actual expenditure FY15 (Up to April)	30.7	30.9	3.7	8.3	24.8	1.54

- 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 FY15, share of administrative expenditure has increased whereas allocations against all other categories are reduced in comparison to the actual expenditure of FY14
- Till April 2015, among all categories share of spending on social infrastructure was the highest

1.1.3 Sector Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY15 (Up to April)



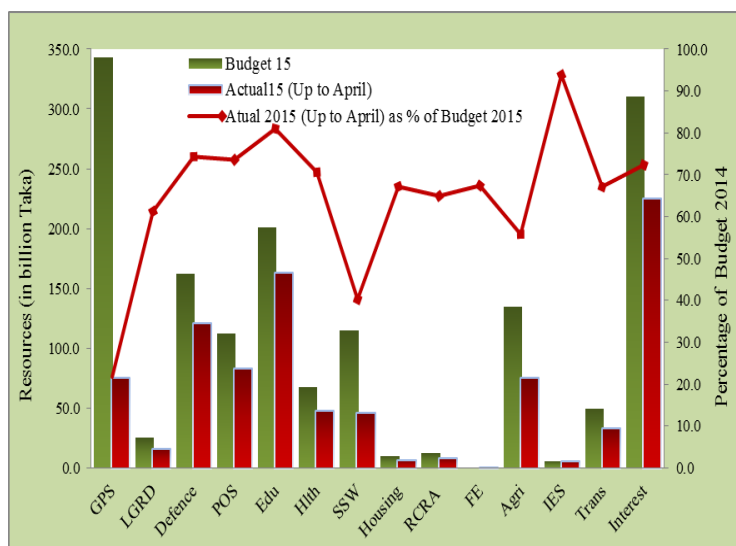
Total non-development spending up to April, 2015 in the current fiscal year is 58.5 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to interest payment (24.8 percent) followed by education (18.0 percent), defence (13.3 percent), public order and safety (9.1 percent) and general public services (8.3 percent).

1.1.4 Sector wise Utilization

Sector-wise utilization pattern of non-development spending up to April, 2015 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, apart from interest payment, broadly education, health, industry and economic services defence, and public order safety have shown better performance. Table containing detail data is annexed as **Appendix 1**.

Figure 2: Non-Development Expenditure (Up to April 2015)



1.1.5 Ministry-wise Utilization

For current 2014-15 fiscal year, actual spending (non-development) up to April, 2015 is 58.5 percent of the budget estimate, which is 0.7 percent higher compared with the same period of the previous fiscal. 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 April 2015 as per economic classification is shown in **figure 3** and **4**. Detail structure & pattern of Non-development expenditure under this classification is included in the Appendix (**Appendix 3**).

- Up to April 2015, utilization rate of total non-development expenditure is 58.5 percent. As far as economic classification is concerned, some categories, like pay and allowances (83.2 percent), acquisition of assets and works (71.5 percent), goods and services (60.7) and interest payments (72.5 percent) spending rate are higher than overall utilization rate.

Figure 3: Actual Expenditure According to Economic Classification FY15 (up to April 2015)

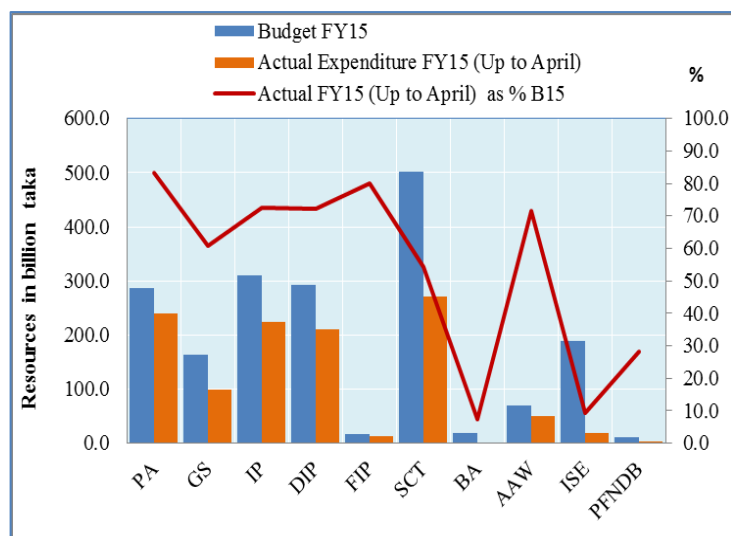
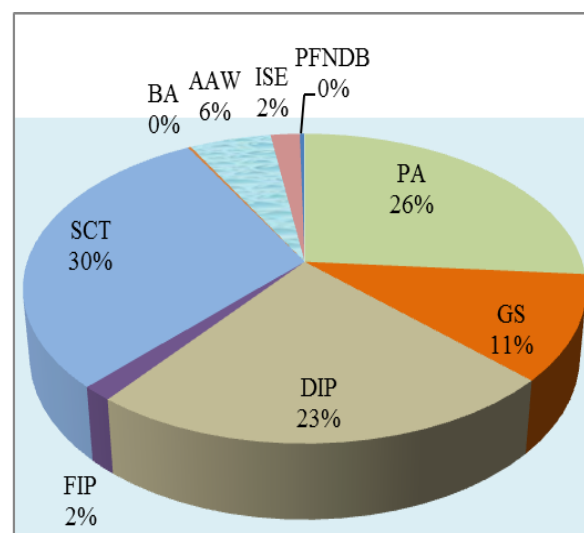


Figure 4: Share of Different Categories in Total Actual Expenditure FY15 (up to April 2015)



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 April 2015, actual spending is 37.4 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 40.6 percent of development budget
- During this period, recreation, culture and religious affairs sector made the highest utilization of allocated resources (51.9 percent) followed by transport and communication sector (46.7 percent)
- Among the sectors with large allocation, local government and rural development (LGRD) and transport and communication sectors showed better performance.

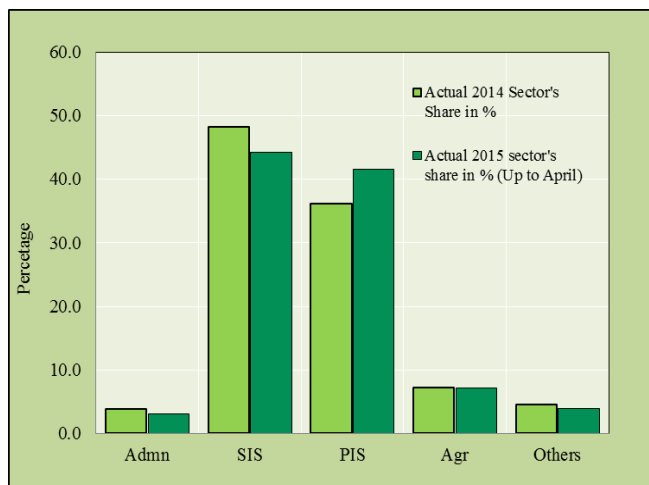
³ Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Fiscal Year 2013-14					Fiscal Year 2014-15					
	Budget FY14	Revised Budget FY14	Actual FY14	Actual FY14 Sector's Share (in %)	Actual FY14 as % of Revised Budget FY14	Budget FY15	Revised Budget	Actual FY15 (up to April)	Budget FY15 as % of Revised Budget FY14	Budget FY15 as % of Actual FY14	Actual FY15 as % of Budget FY15 (up to April)
General Public Service	2069.4	1754.7	846.2	1.5	48.2	3880.3	5142.7	401.7	221.1	458.5	10.4
LGRD	12515.8	12885.9	12023.3	21.3	93.3	15129.6	16553.3	6791.1	117.4	125.8	44.9
Defence	228.1	232.2	234.0	0.4	100.8	222.5	284.3	4.5	95.8	95.1	2.0
Public order and safety	970.3	1084.1	1063.7	1.9	98.1	1267.4	1369.9	535.8	116.9	119.2	42.3
Education	9071.3	9309.6	8595.3	15.3	92.3	12609.3	12998.4	4136.2	135.4	146.7	32.8
Health	3602.0	3815.6	3415.6	6.1	89.5	4349.2	4562.1	1487.8	114.0	127.3	34.2
Social security and welfare	3173.3	2612.8	2398.2	4.3	91.8	3710.3	2897.1	719.7	142.0	154.7	19.4
Housing	865.0	783.1	766.4	1.4	97.9	1073.5	905.7	439.4	137.1	140.1	40.9
Recreation, Culture and Religious Affairs	560.5	640.9	639.7	1.1	99.8	704.9	684.9	365.6	110.0	110.2	51.9
Fuel & Energy	11308.5	9860.6	10470.3	18.6	106.2	11495.8	9295.2	3647.4	116.6	109.8	31.7
Agriculture	4216.9	4299.2	4072.5	7.2	94.7	5632.9	4627.8	2178.4	131.0	138.3	38.7
Industrial & Economic Service	2687.1	3038.4	1884.6	3.3	62.0	2279.4	2149.5	834.1	75.0	120.9	36.6
Transport & communication	16059.2	10876.6	9943.8	17.6	91.4	19452.2	14902.5	9090.2	178.8	195.6	46.7
Total	67327.4	61193.8	56353.5	100.0	92.1	81807.3	76373.3	30631.8	133.7	145.2	37.4

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, namely, administration, social infrastructure, physical infrastructure, agriculture and others. Status of actual spending under these 5 categories till April, 2015 is presented in Figure 5.

- From the graph it appears that up to April, 2015 the maximum share of spending went to social infrastructure (44.3 percent) followed by physical infrastructure (41.6 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 April, 2014:

TABLE 4: REVENUE COLLECTION POSITION

(In Crore Taka)

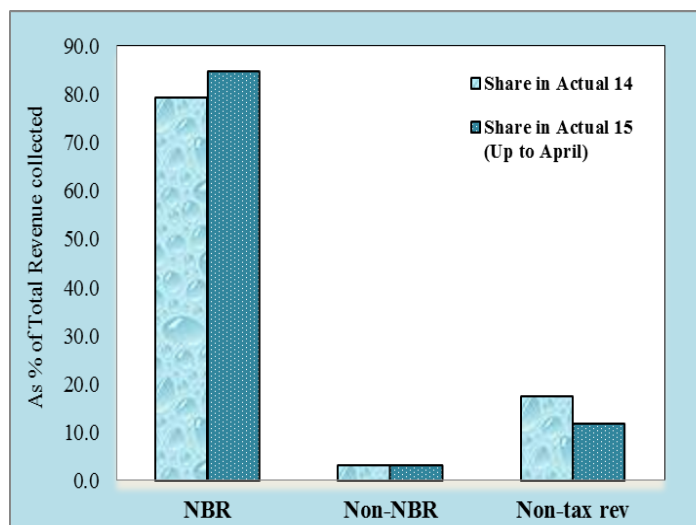
	Fiscal Year 2013-14					Fiscal Year 2014-15				
	Budget FY14	Revised Budget FY14	Actual 2014	Actual FY14 (April)	Actual FY14 (Up to April)	Budget FY15	Revised Budget	Actual FY15 (April)	Actual FY15 (up to April)	Actual (up to April) as percentage of Budget
Tax Revenue (a+b)	141219	130178	116029	10008	90378	155292	140676	10274	100666	64.8
a. NBR	136090	125000	111421	9538	86784	149720	135028	9846	96867	64.7
a.1 Income	48297	44370	37828	2917	28090	56086	48614	2464	30168	53.8
a.2 VAT	49956	45877	41078	3599	32265	55013	49573	3879	36051	65.5
a.3 Import	14674	13475	13126	1191	10515	14623	15134	1343	11737	80.3
a.4 Excise	1310	1203	816	22	780	1251	935	45	939	75.1
a.5 Supplementary Duty	20853	19157	17930	1752	14612	21334	19852	2040	17224	80.7
a.6 Other Taxes	1000	919	643	59	521	1414	920	75	747	52.8
b. Non-NBR	5129	5178	4608	470	3594	5572	5648	428	3799	68.2
c. Non-tax Revenue	26300	26609	24421	19354	19354	27727	22695	643	13505	48.7
Total Revenue (a + b + c)	167519	156787	140450	11159	109732	183019	163371	10917	114170	62.4
d. Tax-GDP Ratio (base 1995-96)	11.9	11.0	9.8	0.8	7.7	11.6	10.5	0.8	7.5	-
e. Revenue-GDP ratio (base 1995-96)	14.1	13.3	11.9	0.9	9.3	13.7	12.2	0.8	8.5	-
f. Tax-GDP Ratio (base 2005-06)	10.5	9.6	8.6	0.7	6.7	10.3	9.3	0.7	6.7	-
g. Revenue-GDP ratio (base 2005-06)	12.4	11.6	10.4	0.8	8.1	12.1	10.8	0.7	7.5	-
h. NBR (Source: NBR)	0.0	0.0	120819.9	11370.0	90847.5	149720.0	135028.0	12039.8	104769.2	-

- **Total revenue** collection in FY14 was 10.4 percent of GDP and 89.6 percent of the revised budget target
- In FY15, total revenue is expected to be scaled up to 12.1 percent of GDP. This figure is about 16.7 percent higher than the revised budget estimate of FY14 and about 30.3 percent higher than the actual collection in the FY14
- Up to April, 2015 total revenue collection for FY15 increased by 4.0 percent compared to the corresponding period of the previous fiscal year (FY14) and achievement as to annual target is 62.4 percent.

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

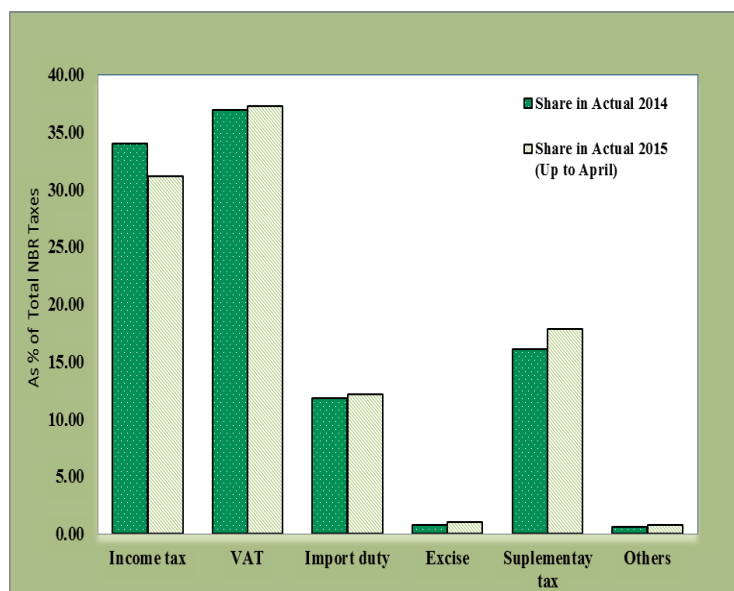
- Major share of the government revenue came from NBR sources (84.8 percent);
- Growth rates of NBR & Non-NBR tax are 11.6 and 5.7 percent respectively. On the other hand, Non-tax revenue collection slowed by 30.2 percent compared to the corresponding period of the previous fiscal year (FY14);
- For tax and non-tax revenue, achievements as to annual target were 64.8 and 48.7 percent respectively.

FIGURE 6: SOURCES OF REVENUE COLLECTION



3.2 Tax Revenue

FIGURE 7: SHARE AMONG NBR TAXES



- In FY14 actual tax revenue collection was 8.6 percent of GDP
- Tax **revenue** collection target for FY15 is 10.2 percent of GDP. This is 19.3 percent higher than the revised budget of FY14 and 33.8 percent higher than the actual collection of the FY14
- In FY15 up to April 2015, major portion of the NBR tax came from indirect taxes. Out of total NBR tax 31.1 percent was collected from income tax, 37.2 percent from VAT, 17.8 percent from supplementary duty and 12.2 percent from import duty.

4.0 Budget Deficit⁵

The following table shows budget deficit position.

TABLE 5: BUDGET DEFICITS

(In Crore Taka)

Description	Year:2013-14			Accounts FY14	Year:2014-15			Accounts FY14 up to April	Accounts FY15 up to April
	Budget	Revised	Accounts April		Budget FY15	Revised Budget	Accounts FY15 April		
Revenues	167459.1	156671.4	11158.1	140369.9	182953.1	163371.0	10915.7	109666.6	114126.0
Tax Revenue	141219.1	130177.9	10008.2	116028.7	155291.5	140676.2	10274.1	90377.7	100665.7
Non-Tax Revenue	26240.0	26493.5	1149.9	24341.2	27661.6	22694.8	641.7	19288.9	13460.3
Foreign Grants	6670.0	5955.5	166.3	6356.5	6206.3	5674.0	123.4	987.9	849.7
Revenue and Foreign Grants	174129.1	162626.9	11324.4	146726.5	189159.4	169045.0	11039.1	110654.5	114975.6
Non-Development Expenditure	134441.5	134888.6	10686.0	121012.7	154234.8	149391.7	8831.9	89725.2	90507.3
Net Outlay for Food Account Operation	262.6	188.3	697.3	332.1	308.8	157.0	218.5	6364.4	4032.5
Loans & Advances (Net)	15503.6	15981.0	-117.8	7718.8	9611.0	9635.9	-132.7	4684.1	3944.6
Development Expenditure	72275.4	65157.1	2781.4	59146.9	86344.0	80476.1	3454.8	28419.1	32410.7
Development Program financed from Revenue Budget	1933.7	905.3	108.7	715.3	1068.1	785.9	64.1	463.6	300.0
Non-ADP Project	3014.3	3058.0	53.3	2078.0	3468.6	3317.0	248.0	605.2	1478.9
Annual Development Programme	65870.4	60000.0	2617.2	55327.5	80314.5	75000.0	3142.7	27348.2	30631.7
Non-ADP FFW and Transfer	1457.0	1193.8	2.1	1026.0	1492.7	1373.3	0.0	2.2	0.2
Total Expenditure	222483.1	216215.0	14047.0	188210.6	250498.6	239660.7	12372.6	129192.9	130895.1
Overall Balance (Including Grants)	-48354.0	-53588.0	-2722.6	-41484.1	-61339.2	-70615.7	-1333.4	-18538.4	-15919.5
(In percent of GDP 1995-96 base)	-4.1	-4.5	-0.2	-3.5	-4.6	-5.3	-0.1	-1.57	-1.19
Overall Balance (Excluding Grants)	-55024.0	-59543.5	-2888.9	-47840.6	-67545.5	-76289.7	-1456.8	-19526.3	-16769.1
(In percent of GDP 1995-96 base)	-4.63	-5.04	-0.24	-4.05	-5.0	-5.7	-0.11	-1.65	-1.25
(In percent of GDP 2005-06 base) (Including grants)	-3.58	-3.97	-0.20	-3.07	-4.01	4.7	-0.09	-1.37	-1.04
(In percent of GDP 2005-06 base) (Excluding grants)	-4.07	-4.41	-0.21	-3.54	-4.42	5.0	-0.10	-1.45	-1.10

- In FY14, actual budget deficit (excluding grants) as percentage of GDP was 3.54 percent (base 2005-06). Including grants it was 3.07 percent of GDP;
- Budget deficit (excluding grants) for revised FY15 is estimated to be 5.0 percent of GDP (Including grants the deficit is expected to be 4.7 percent of GDP);
- For FY15, actual overall balance up to April, 2015 (excluding grants) as percentage of GDP was -1.10 percent.

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

5.0 Financing

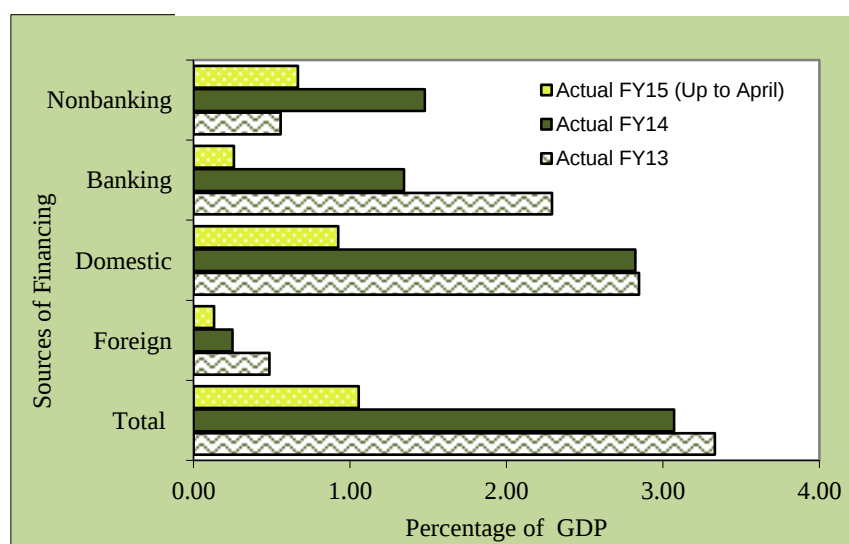
Table 6 & Figure 7 below presents the sources of financing the deficits and their shares as percentage of GDP.

TABLE 6: FINANCING BUDGET DEFICIT

(In crore taka)

Description	Fiscal Year: 2013-14				Fiscal Year: 2014-15			Accounts FY14 up to April	Accounts FY15 up to April
	Budget	Revised	Accounts April	Accounts FY14	Budget	Revised Budget	Accounts April		
1.0 Foreign Borrowing-Net	14398.4	12612.1	-90.7	3349.2	18069.0	15909.0	129.9	513.2	1960.1
1.1 Foreign Borrowing	23729.0	21057.6	482.6	11939.3	26519.0	23872.0	638.5	8089.1	8202.5
1.2 Amortization	-9330.6	-8445.5	-573.3	-8590.1	-8450.0	-7963.0	-508.6	-7576.0	-6242.4
2.0 Domestic Borrowing	33964.2	40982.0	2812.8	38143.0	43277.2	54714.0	1203.2	18032.6	13992.0
2.1 Borrowing from Banking System (Net)	25993.2	29982.0	1721.6	18168.4	31221.2	31714.0	933.3	14954.3	3896.1
2.1.1 Long-Term Debt (Net)	14355.2	16955.2	1687.0	16405.2	19824.2	22061.1	600.4	12501.4	12660.6
2.1.2 Short-Term Debt (Net)	11638.0	13026.8	34.6	1763.2	11397.0	9652.9	332.9	2452.9	-8764.5
2.2 Non-Bank Borrowing (Net)	7971.0	11000.0	1091.2	19974.6	12056.0	23000.0	270.0	3078.3	10096.0
2.2.1 National Savings Schemes (Net)	4971.0	8000.3	1283.1	11774.3	9056.0	21000.0	2917.0	8781.8	24121.1
2.2.2 Others	3000.0	2999.7	-191.9	8200.3	3000.0	2000.0	-2647.1	-5703.5	-14025.1
Total - Financing :	48362.6	53594.1	2722.1	41492.2	61346.2	70623.0	1333.2	18545.7	15952.2
GDP (1995-96 base)	1188800.0	1181000.0	1181000.0	1181000.0	1339500.0	0.0	1339500.0	1181000.0	1339500.0
GDP (2005-06 base)	1350900.0	1350900.0	1350900.0	1350900.0	15139600.0	0.0	1513600.0	1350900.0	1513600.0
(In percent of GDP) (1995-96 base) :	4.1	4.5	0.2	3.5	4.6	5.3	0.10	1.57	1.19
(In percent of GDP) (2005-06 base) :	3.6	4.0	0.2	2.7	4.0	4.7	0.09	1.37	1.04
3.1 Non-Bank Borrowing (Source: NSD)	0.0	0.0	1273.5	11707.3	0.0	0.0	2957.0	8734.5	24141.1
3.2 Bank Borrowing (Source: BB)	0.0	0.0	0.0	n/a	0.0	0.0	0.0	2431.8	-13120.8
4.1 (2.2.1) as % of (3.1)	0.0	0.0	0.0	100.6	0.0	0.0	98.6	100.5	99.9
4.2 (2.1) as % of (3.2)	0.0	0.0	0.0	#VALUE!	0.0	0.0	0.0	614.9	-29.69

FIGURE 8: SOURCES OF FINANCING DEFICIT



For FY15, up to April, 2015 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 2013-14					Fiscal Year 2014-15			
	Budget FY14	Revised Budget FY14	Actual FY14 (April)	Actual FY14 (Up to April)	Actual FY14	Budget FY15	Revised Budget	Actual FY15 (April)	Actual FY15 2015 (up to April)
General Public Services	30025.8	25131.0	1652.5	11398.6	13668.5	34354.5	27345.6	335.6	7516.4
LGRD	2283.8	2502.9	242.5	1465.7	2446.3	2584.9	2734.9	263.6	1589.8
Defence	14229.0	14947.8	857.6	11737.9	13686.2	16239.6	17485.8	802.6	12093.2
Public Order and safety	9566.5	10943.2	747.7	7781.2	10692.8	11290.2	12512.7	832.7	8312.5
Education & technology	17022.1	18961.7	1469.2	14263.3	18029.3	20158.9	20501.7	1429.0	16346.9
Health	5868.4	6138.9	436.7	4420.9	5967.2	6796.9	6976.1	497.0	4809.5
Social Security and Welfare	9193.7	9701.8	816.9	3735.7	8831.0	11487.1	11056.6	592.2	4649.0
Housing	914.2	952.7	64.8	560.7	928.5	984.2	1114.0	78.0	663.4
Recreation, Culture and Religious Affairs	1185.1	1310.4	57.0	841.8	1171.3	1284.9	1371.1	57.5	837.8
Fuel and Energy	42.3	42.2	2.5	22.8	34.2	44.1	43.9	3.6	29.8
Agriculture	13253.9	13406.4	1996.3	9284.8	13204.8	13461.7	13490.0	1377.6	7531.9
Industrial & Economic Services	517.5	600.4	23.6	390.2	546.5	595.2	725.7	28.1	558.8
Transport and Communication	4536.1	4620.1	375.2	2785.6	4300.0	4984.5	4961.1	410.6	3356.7
Interest	27743.2	26540.5	2051.9	21495.7	28221.5	31042.6	29864.8	2187.9	22511.2
Total - Non-Development Revenue Expenditure	136381.7	135800.0	10794.5	90185.0	121728.2	155309.4	150184.0	6395	90806.9

	A11			B12				RB12				A12 (August)	A12 (Up to August)	A12	B13	RB13	A13(August)	A13 (up to August)	A13 (up to August) as % B13	A13(August) as % A12(August)	A13 (up to August) as % A12 (up to August)
Sub-total = GPS	7104.3	21627.7	15917.5	840.2	1015.0	10219.8	21175.9	0.0	884.5	1053.8	5.0		105.3		103.8						
President	10.2	10.9	11.0	1.3	1.8	10.5	11.0	0.0	1.1	2.6	23.7		91.4		143.5						
Parliament	95.6	123.5	113.6	9.1	15.2	100.4	131.8	0.0	9.9	17.2	13.1		108.6		113.5						
PMO	173.9	153.1	176.9	14.1	21.1	176.7	202.1	0.0	16.8	24.0	11.9		119.3		114.1						
Cabinet Div	25.0	48.4	46.8	2.4	3.9	38.6	27.6	0.0	2.5	3.6	13.2		104.1		92.7						
Election Com	292.	199.	190.	6.8	10.1	109.	207.0	0.0	6.8	10.0	4.8		100.2		99.1						

	1	3	4			1		0					
Estab	870. 7	837. 7	851. 5	92. 4	129. 1	841. 6	876.8	0 .0	89. 4	132.0	15.1	96.7	102.2
PSC	19.6	20.9	19.5	3.7	4.3	20.0	20.7	0 .0	2.8	4.3	20.7	76.9	99.1
Finance Div	387 3.7	1820 6.5	1252 9.8	585 .7	614. 8	706 2.5	17493. 8	0 .0	635 .9	667.2	3.8	108.6	108.5
Banking Division	39.6	70.2	59.2	0.2	0.4	44.5	81.1	0 .0	0.3	0.4	0.5	0.0	0.0
IRD	907. 3	1008 .6	975. 5	80. 5	131. 7	980. 6	1136.0	0 .0	64. 2	89.7	7.9	79.8	68.1
ERD	124. 7	118. 1	133. 1	1.6	3.7	126. 9	155.8	0 .0	2.8	4.7	3.0	169.8	126.0
Planning Div	39.5	48.8	44.8	3.7	5.9	41.4	40.2	0 .0	3.5	4.8	12.0	94.5	82.0
IMED	9.5	12.8	12.0	0.9	1.6	10.9	13.3	0 .0	1.1	1.6	11.7	116.4	97.4
Statistics Division	107. 8	161. 2	132. 0	16. 5	25.2	136. 1	136.6	0 .0	13. 9	23.5	17.2	0.0	0.0
Foreign Aff	514. 4	607. 6	621. 4	21. 4	46.3	520. 0	642.1	0 .0	33. 5	68.3	10.6	156.7	147.6
Tax Ombudsman	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0 .0	0.0	0.0	#DIV/ 0!	#DIV/0 !	0.0
Sub-total = LGRD	191 6.5	1970 .6	1980 .8	177 .0	212. 6	193 7.2	2113.2	0 .0	145 .3	183.6	8.7	82.1	86.3
LGD	146 3.7	1503 .9	1496 .2	160 .2	189. 4	145 2.8	1618.3	0 .0	126 .4	157.4	9.7	78.9	83.1
RD Div	215. 8	224. 8	235. 8	16. 4	22.6	236. 4	243.9	0 .0	18. 6	25.6	10.5	113.5	113.6
CHT	237. 1	241. 9	248. 8	0.5	0.7	248. 1	251.0	0 .0	0.4	0.6	0.2	79.1	85.2
Sub-total = Defence	109 39.0	1163 0.7	1196 1.1	657 .4	987. 4	119 66.1	12627. 6	0 .0	947 .5	1335.9	10.6	144.1	135.3
Def. Service	107 31.7	1126 5.9	1178 3.4	635 .8	957. 7	117 49.6	12439. 9	0 .0	930 .3	1309.7	10.5	146.3	136.8
Def.- Others	207. 3	364. 7	177. 7	21. 6	29.7	216. 5	187.7	0 .0	17. 2	26.2	13.9	79.6	88.1
Sub-total=POS	725 7.3	7828 .7	7981 .8	981 .2	135 6.3	803 1.8	8578.7	0 .0	108 3.5	1552.4	18.1	110.4	114.5

Law & Justice	444.7	462.6	483.7	81.8	109.8	500.7	509.0	0.0	88.2	118.7	23.3	107.8	108.1
Legislative & Parliament	6.7	8.3	7.3	0.7	1.0	6.5	7.9	0.0	0.7	1.0	13.1	0.0	0.0
Supreme Court	76.3	76.2	89.3	7.5	12.2	89.7	79.0	0.0	7.2	11.4	14.4	95.6	93.4
Judiciary Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Home Aff.	670.15	7237.8	7357.4	888.0	122.8	739.2	7936.5	0.0	982.7	1413.8	17.8	110.7	115.1
Anti Corruption Commission	28.2	31.7	31.9	3.2	5.1	30.8	33.4	0.0	3.9	6.2	18.5	125.1	121.3
Sub-total = Edu	139.30.7	1444.4.3	1419.6.6	236.7.1	317.6.8	147.18.7	14743.1	0.0	191.5.1	2766.4	18.8	80.9	87.1
PME	515.3.2	5442.2	5266.6	837.7	113.5.4	574.9.1	5442.7	0.0	834.8	1197.3	22.0	99.6	105.5
Education	848.0.5	8707.0	8657.1	150.4.8	201.6.6	871.2.4	9029.3	0.0	105.4.4	1542.8	17.1	70.1	76.5
Sc. & Tech	297.0	295.1	194.6	24.6	24.8	238.5	198.0	0.0	24.6	24.9	12.6	100.3	100.3
Sub-total = Health	473.5.7	5307.0	5113.4	617.1	877.8	505.5.2	5508.1	0.0	573.5	848.2	15.4	92.9	96.6
HFW	473.5.7	5307.0	5113.4	617.1	877.8	505.5.2	5508.1	0.0	573.5	848.2	15.4	92.9	96.6
Sub-total = SSW	641.5.1	8540.7	8169.0	243.7	273.4	706.5.0	8467.6	0.0	381.5	411.4	4.9	156.5	150.5
Social Wel.	167.0.1	1777.4	1773.4	31.6	45.6	176.6.2	1826.9	0.0	252.5	267.6	14.6	800.2	586.4
Women Aff.	895.6	1075.3	1055.7	14.3	17.7	101.3.0	1079.9	0.0	8.4	12.1	1.1	58.2	68.1
Liberation Aff.	459.2	481.9	517.6	181.0	182.6	495.3	543.7	0.0	105.8	105.8	19.5	58.4	58.0
Food	977.3	934.6	851.2	8.0	14.4	876.8	746.3	0.0	6.3	12.8	1.7	78.8	88.3
Disaster Management	241.2.9	4271.5	3971.1	8.8	13.0	291.3.7	4270.9	0.0	8.5	13.1	0.3	0.0	0.0
Sub-total = HCS	849.8	822.3	868.0	58.0	83.2	847.1	869.8	0.0	52.0	77.1	8.9	89.7	92.6
Housing	849.	822.	868.	58.	83.2	847.	869.8	0.0	52.	77.1	8.9	89.7	92.6

	8	3	0	0		1		0	0				
Sub-total = RCRA	946.3	1014.4	1127.1	96.6	120.1	1084.1	1083.5	0.0	135.8	158.7	14.6	140.6	132.2
Information	344.3	391.1	385.7	30.4	44.7	356.6	393.2	0.0	28.6	40.4	10.3	94.3	90.4
Cultural Aff.	151.4	130.0	139.8	4.1	5.6	129.5	158.5	0.0	5.1	8.5	5.3	123.9	149.8
Religious Aff.	100.5	109.7	110.3	0.4	0.5	107.5	112.7	0.0	6.3	6.6	5.8	1771.4	1318.2
Youth	350.1	383.7	491.4	61.8	69.2	490.5	419.1	0.0	95.8	103.2	24.6	155.2	149.2
Sub-total = FE	217.2	43.9	44.3	2.9	4.7	41.6	45.5	0.0	2.9	4.6	10.2	101.6	98.9
Energy	212.7	36.7	38.6	2.4	3.8	36.0	39.6	0.0	2.4	3.9	9.7	98.5	101.3
Power	4.5	7.3	5.7	0.5	0.9	5.5	6.0	0.0	0.5	0.8	13.2	117.8	88.8
Sub-total = Agr	10046.2	9054.8	10977.1	430.2	573.5	11476.7	10102.9	0.0	511.2	659.3	6.5	118.8	115.0
Agriculture	7413.4	6368.2	8238.3	257.7	328.8	8764.3	7669.5	0.0	254.3	323.2	4.2	98.7	98.3
Fisheries	493.6	509.5	514.6	61.1	85.8	522.3	516.1	0.0	65.0	92.8	18.0	106.4	108.2
Environment	944.7	955.4	959.0	29.4	42.4	957.4	647.6	0.0	29.2	44.0	6.8	99.5	103.7
Land	503.8	500.8	548.4	76.7	110.7	540.7	553.4	0.0	77.1	113.3	20.5	100.6	102.3
Water	690.7	720.9	716.9	5.4	5.8	691.9	716.3	0.0	85.6	86.0	12.0	1572.9	1485.0
Sub-total = IES	499.5	418.6	448.8	42.4	54.3	498.0	439.2	0.0	46.0	61.4	14.0	108.6	113.2
Indsuties	95.8	100.3	100.3	20.9	22.0	98.7	106.8	0.0	21.3	22.8	21.4	101.8	103.9
Jute and Text	80.4	75.3	80.1	4.7	6.9	77.4	74.8	0.0	5.2	7.7	10.3	111.2	111.1
Commerce	140.3	106.0	104.8	4.9	7.8	179.7	90.2	0.0	6.7	10.7	11.9	137.3	138.4
Labour	48.8	52.8	72.4	4.2	6.2	64.0	73.2	0.0	4.0	6.5	8.9	93.3	106.0

Expatriates	134.2	84.2	91.3	7.7	11.5	78.2	94.2	0	8.9	13.7	14.5	115.5	118.8
								.0					
Sub-total = TC	3240.2	3536.6	3546.2	292.0	398.6	3516.6	3841.5	0	232.2	348.8	9.1	79.5	87.5
								.0					
Roads & Railways	2632.2	2852.4	1334.1	214.1	288.0	2812.4	1592.6	0	172.6	251.9	15.8	80.6	87.5
								.0					
Bridges Division	1.5	0.2	0.2	0.0	0.0	0.0	0.3	0	0.0	0.0	0.0	0.0	0.0
								.0					
Shipping	185.5	190.8	192.2	2.7	4.0	190.1	216.6	0	3.1	4.2	1.9	111.7	103.4
								.0					
Civil Aviation	21.9	78.7	78.4	17.8	18.7	83.4	22.0	0	1.1	2.2	10.0	6.1	11.8
								.0					
Post&Tele.	399.1	414.5	416.0	57.4	87.8	429.5	420.3	0	55.3	90.3	21.5	96.5	102.9
								.0					
Sub-total = Interest	15636.6	17996.3	19795.8	1261.8	2542.8	20355.7	23301.9	0	1685.3	3390.2	14.5	133.6	133.3
								.0					
Domestic	14213.7	16518.7	18144.7	1260.0	2414.3	18808.1	21603.5	0	1467.7	3043.7	14.1	116.5	126.1
								.0					
Foreign	1422.9	1477.6	1651.0	1.8	128.5	1547.7	1698.4	0	217.7	346.5	20.4	12420.8	269.7
								.0					
Total Non-Development Revenue Expenditure	83734.6	104236.5	102127.6	8067.7	11676.3	96813.6	112898.5	0	8596.4	12852.0	11.4	106.6	110.1
								.0					

APPENDIX 3: NON-DEVELOPMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

Description	Budget FY14 (Crore Taka)	Revised Budget FY14 (Crore Taka)	Actual FY14 (Crore Taka)	Actual FY14 (Up to April) (Crore Taka)	Budget FY15 as % of Revised Budget FY14	Budget FY15	Revised FY15	Actual FY14 (Up to April) as % of Budget FY14	Actual FY15 (Up to April) as % of Budget FY15
Pay and Allowances	24867.0	27432.4	26344.7	23890.6	104.7	287085.0	293491.2	86.5	83.2
Pay of Officers	2801.4	2864.5	2832.3	2587.9	105.3	30165.6	31875.3	83.7	85.8
Pay of Establishment	10152.7	9888.2	9763.4	8727.5	104.6	103459.3	105199.9	78.2	84.4
Allowances	11912.9	14679.7	13749.0	12575.2	104.5	153460.2	156416.0	94.3	81.9
Goods and Services	15827.4	16215.5	15053.8	9941.3	101.0	163701.0	173854.7	60.6	60.7
Supplies and Services	11739.8	12016.6	10878.5	7496.0	99.2	119189.2	126663.7	62.1	62.9
Repairs, Maintenance & Rehabilitation	4087.6	4198.8	4175.3	2445.3	106.0	44511.8	47190.9	56.5	54.9
Interest Payments	27743.2	26540.5	28221.5	22511.2	117.0	310426.0	298647.9	77.5	72.5
Domestic	26003.2	24854.2	26617.0	21122.6	117.9	293045.0	281866.9	77.3	72.1
Foreign	1740.0	1686.3	1604.4	1388.6	103.1	17381.0	16781.0	80.2	79.9
Subsidies and Current Transfers	43145.8	45178.0	40708.8	27204.9	111.2	502247.7	504827.8	63.8	54.2

Description	Budget FY14 (Crore Taka)	Revised Budget FY14 (Crore Taka)	Actual FY14 (Crore Taka)	Actual FY14 (Up to April) (Crore Taka)	Budget FY15 as % of Revised Budget FY14	Budget FY15	Revised FY15	Actual FY14 (Up to April) as % of Budget FY14	Actual FY15 (Up to April) as % of Budget FY15
Subsidies	15442.8	15465.1	13423.9	6801.9	107.7	166529.2	165155.0	61.6	40.8
Grants in Aid	20890.2	22774.0	21862.7	15081.5	109.6	249654.4	252354.1	66.4	60.4
Contributions to Intl Organization	110.5	111.9	97.0	27.6	100.3	1122.3	1134.9	27.3	24.6
Write-off of loans & advances	4.0	4.0	0.5	0.2	100.0	40.0	40.0	8.7	5.1
Pensions and Gratuities'	6691.3	6816.1	5324.0	5291.6	124.5	84831.8	86073.9	61.3	62.4
Others	7.0	7.0				70.0	70.0	1.6	28.4
Block Allocation	1887.4	409.8	245.5	137.6	460.0	18851.4	2889.5	8.8	7.3
Unexpected	1299.0	178.5	32.5	0.6	840.2	15000.0	300.0	1.7	0.0
Others	588.4	226.5	208.3	135.5	170.0	3851.4	2589.5	24.5	35.2
Deduct	0.0	2.4	2.4	0.8	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Recoveries	0.0	2.4	2.4	0.8	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Non-Development Revenue Expenditure (A)	113470.9	115776.2	110574.3	83685.7	110.8	1282311.1	1273711.1	70.8	65.3
Acquisition of Assets and Works (B)	5618.8	6658.3	5606.7	5023.6	105.5	70253.4	82310.4	88.3	71.5
Acquisition of Assets	4870.6	4892.0	3857.5	4032.1	117.8	57633.8	64565.0	86.3	70.0
Acquisition of Land Assets	12.5	497.3	486.7	70.2	28.9	1438.9	1925.6	456.6	48.8
Construction and Works	735.7	1269.0	1262.5	921.4	88.1	11180.8	15819.9	95.2	82.4
Augmented Non- Development Revenue Expenditure (A+B)	119089.7	122434.5	116181.0	88709.3	110.5	1352564.5	1356021.5	71.6	65.6
Investments in Shares and Equities (C)	15358.9	12463.5	4834.1	1798.7	152.3	189853.3	137965.7	29.1	9.5
Share Capital	7333.9	7020.5	57.1	82.2	159.0	111603.3	74715.7	0.8	0.7
Equity Investment	3000.0	350.0	300.0	0.0	800.0	28000.0	13000.0	8.3	0.0
Investment for Recapitalization	5000.0	5068.0	4477.0	1716.4	98.7	50000.0	50000.0	83.4	34.3
Others	25.0	25.0	0.0	0.2	100.0	250.0	250.0	0.0	0.6
Programmes Financed from Non-Development Budget (D)	1933.7	905.3	715.3	300.0	118.0	10681.4	7858.6	24.0	28.1
Detail Estimates	481.4	743.4	641.0	188.2	41.3	3073.4	5936.2	71.8	61.2
Block Allocation	1452.3	161.9	74.3	111.8	469.8	7608.0	1922.4	8.1	14.7
Total - Non-Development Expenditure (A+B+C+D) :	136382.2	135803.3	121730.4	90808.0	114.4	1553099.2	1501845.8	66.1	58.5

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(IN CRORE TAKA)

	Fiscal Year 2013-14					Fiscal Year 2014-15					
	Budget FY14	Revised Budget FY14	Actual FY14 (April)	Actual FY14 (Up to April)	Actual FY14	Budget FY15	Revised Budget	Actual FY15 (April)	Actual FY15 (up to April)	Actual FY14 (up to April) as % of Revised Budget FY14	Actual FY15 (up to April) as % Budget FY15
Sub-total = GPS	2069.4	1754.7	105.8	506.8	846.2	3880.3	5142.7	31.9	401.7	28.9	10.4
Parliament	34.4	30.2	0.2	11.9	21.8	22.9	5.6	0.1	2.8	39.3	12.3
PMO	385.1	374.0	4.7	158.5	296.8	446.0	483.0	13.7	149.1	42.4	33.4
Cabinet	0.0	1.3	0.0	0.0	0.0	11.0	0.9	0.0	0.0	0.0	0.1
Election Com.	462.0	402.0	38.2	84.5	156.6	513.3	599.2	0.1	78.3	21.0	15.3
Establishment	88.9	67.0	21.8	38.3	50.4	129.0	67.2	0.0	33.2	57.1	25.8
Public Service Com	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Finance Division	219.9	232.7	11.4	119.8	135.1	259.9	124.2	9.2	59.8	51.5	23.0
Banking Division	87.7	76.6	0.1	10.4	20.6	438.0	178.1	0.9	9.2	13.5	2.1
IRD	14.5	12.4	0.6	3.3	4.5	33.1	28.4	0.0	3.8	26.8	11.3
ERD	42.9	28.8	3.7	30.7	35.5	39.7	31.0	5.0	21.6	106.9	54.4
Planning Division	501.3	405.5	0.2	6.5	21.1	1568.5	3393.0	1.3	4.9	1.6	0.3
IMED	107.4	66.0	24.4	25.2	55.5	107.4	81.0	1.1	31.1	38.2	29.0
Statistics Division	89.9	57.9	0.3	17.7	48.4	211.5	66.1	0.6	7.7	30.6	3.6
Foreign Affairs	35.5	0.3	0.0	0.0	0.0	100.0	85.0	0.0	0.1	0.0	0.1
Sub-total = LGRD	12515.8	12885.9	363.5	6061.6	12023.3	15129.6	16553.3	1092.3	6791.1	47.0	44.9
LGD	11195.0	11405.0	10.4	5495.1	10539.7	13467.0	14860.7	870.8	5602.5	48.2	41.6
RD	821.9	1117.6	27.4	390.4	1179.9	1186.6	1269.2	156.4	925.7	34.9	78.0
CHT	498.9	363.2	26.3	176.1	303.6	476.0	423.4	65.2	262.9	48.5	55.2
Sub-total = Defense	228.1	232.2	26.3	51.3	234.0	222.5	284.3	0.6	4.5	22.1	2.0
Defense Service	228.1	232.2	26.3	51.3	234.0	222.5	284.3	0.6	4.5	22.1	2.0
Def.-Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Sub-total=POS	970.3	1084.1	60.5	525.4	1063.7	1267.4	1369.9	63.4	535.8	48.5	42.3
Law & Justice	216.0	198.3	0.3	116.1	194.4	340.0	257.3	9.5	111.5	58.5	32.8
Legislative & Parliament	12.0	8.3	0.0	0.0	3.2	9.3	4.8	0.0	0.1	0.5	1.1
Supreme Court	10.1	10.1	0.0	1.7	8.9	13.0	13.0	0.4	6.3	16.6	48.8
Judicial Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Ministry of Home Affairs.	731.0	866.3	60.1	407.1	856.0	903.1	1092.9	53.4	417.0	47.0	46.2
Anti-Corruption Commission	1.2	1.2	0.0	0.5	1.2	2.0	1.8	0.0	0.8	40.0	38.9
Sub-total = Education	9071.3	9309.6	615.2	4184.9	8595.3	12609.3	12998.4	373.2	4136.2	45.0	32.8
PMED	5278.0	4528.7	510.0	2563.3	4298.1	5778.1	4333.3	265.4	2212.5	56.6	38.3
Education	3100.0	3148.2	87.6	1227.9	3032.4	3647.0	4142.3	83.6	1716.8	39.0	47.1
Sc. & Tech.	163.3	670.2	10.3	343.3	537.2	2304.6	3719.1	5.6	115.5	51.2	5.0
ICT	530.0	962.6	7.3	50.4	727.6	879.6	803.7	18.6	91.5	5.2	10.4
Sub-total = Health	3602.0	3815.6	214.4	1943.6	3415.6	4349.2	4562.1	247.2	1487.8	50.9	34.2

	Fiscal Year 2013-14					Fiscal Year 2014-15					
	Budget FY14	Revised Budget FY14	Actual FY14 (April)	Actual FY14 (Up to April)	Actual FY14	Budget FY15	Revised Budget	Actual FY15 (April)	Actual FY15 (up to April)	Actual FY14 (up to April) as % of Revised Budget FY14	Actual FY15 (up to April) as % Budget FY15
HFW	3602.0	3815.6	214.4	1943.6	3415.6	4349.2	4562.1	247.2	1487.8	50.9	34.2
Sub-total = SSW	3173.3	2612.8	155.8	888.9	2398.2	3710.3	2897.1	143.7	719.7	34.0	19.4
SW	191.6	131.3	7.8	55.6	109.8	190.7	99.7	5.9	34.6	42.4	18.1
Women's Affairs'	292.6	250.7	3.4	108.8	219.1	200.0	126.5	8.4	36.8	43.4	18.4
Lib. Affairs	209.0	197.7	8.8	118.1	181.2	310.0	208.0	11.2	118.1	59.8	38.1
Food	568.1	323.4	7.6	170.0	318.7	584.2	345.3	0.1	209.4	52.5	35.8
Disaster & Relief	1912.1	1709.7	128.3	436.4	1569.3	2425.4	2117.6	118.2	320.9	25.5	13.2
Sub-total = HCS	865.0	783.1	37.2	397.1	766.4	1073.5	905.7	35.4	439.4	50.7	40.9
Housing	865.0	783.1	37.2	397.1	766.4	1073.5	905.7	35.4	439.4	50.7	40.9
Sub-total = RCRA	560.5	640.9	44.1	410.4	639.7	704.9	684.9	60.9	365.6	64.0	51.9
Information	74.9	107.6	4.2	31.7	105.8	119.0	112.8	7.3	64.8	29.5	54.4
Cultural Affairs	63.0	44.1	2.0	28.2	44.7	97.9	81.9	0.6	44.6	63.8	45.6
Religious Affairs.	159.2	175.3	1.0	115.5	175.9	183.0	224.8	15.0	121.4	65.9	66.4
Youth	263.5	314.0	36.9	235.0	313.3	305.0	265.4	38.0	134.8	74.8	44.2
Sub-total = FE	11308.5	9860.6	168.5	4411.7	10470.3	11495.8	9295.2	414.4	3647.4	44.7	31.7
Energy	2255.0	1909.1	32.8	1030.4	1881.3	2222.9	1019.3	96.0	661.9	54.0	29.8
Power	9053.5	7951.5	135.8	3381.3	8589.0	9272.9	8276.0	318.4	2985.5	42.5	32.2
Sub-total = Agriculture	4216.9	4299.2	299.9	2158.7	4072.5	5632.9	4627.8	189.8	2178.4	50.2	38.7
Agriculture	1364.4	1332.4	67.5	709.1	1273.2	1524.1	1431.6	48.6	772.3	53.2	50.7
Fisheries	500.3	460.3	21.6	248.2	428.9	701.6	545.5	39.6	251.6	53.9	35.9
Environment	333.7	387.4	24.5	177.3	323.3	412.9	419.8	31.4	181.9	45.8	44.1
Land	168.6	94.0	1.5	30.7	49.2	163.4	89.1	0.9	11.2	32.7	6.8
Water	1850.0	2025.2	184.9	993.5	1997.9	2831.0	2141.8	69.3	961.4	49.1	34.0
Sub-total = IES	2687.1	3038.4	49.6	772.0	1884.6	2279.4	2149.5	37.8	834.1	25.4	36.6
Industries	2117.0	2455.5	4.6	551.1	1334.5	1561.4	1356.0	9.9	592.3	22.4	37.9
Textiles	124.0	146.9	4.3	53.8	144.9	176.6	142.3	10.2	71.8	36.6	40.7
Commerce	76.0	77.1	0.0	0.6	68.9	127.9	140.1	0.2	0.8	0.8	0.6
Labour	139.6	142.7	6.0	55.3	119.7	76.1	154.8	0.0	11.5	38.8	15.1
Expatriates' Welfare and Overseas Employment	230.5	216.3	34.7	111.3	216.7	337.5	356.3	17.6	157.7	51.5	46.7
Sub-total = TC	16059.2	10876.6	478.5	5037.9	9943.8	19452.2	14902.5	452.2	9090.2	46.3	46.7
Roads	3456.8	3645.7	247.0	1604.1	3625.4	4607.6	4395.7	246.9	2123.2	44.0	46.1
Railways	3878.1	3548.7	159.9	1375.1	2858.2	4485.2	3450.0	58.5	1629.4	38.8	36.3
Bridges Division	616.6	615.3	63.3	334.6	561.7	774.6	668.7	44.2	300.0	54.4	38.7
Shipping	264.5	242.1	0.0	6.9	242.7	108.8	104.6	0.0	16.6	2.9	15.3
Civil Aviation	843.5	734.8	6.9	326.7	588.5	740.8	984.8	102.6	442.6	44.5	59.8
Post and Tele.	6999.7	2090.0	1.5	1390.4	2067.3	8735.3	5298.8	0.0	4578.3	66.5	52.4
Total	67327.4	61193.8	2619.3	27350.4	56353.5	81807.3	76373.3	3142.7	30631.8	44.7	37.4

Appendix 5: Revenue Collection

(In crore taka)

	Fiscal Year 2013-14						Fiscal Year 2013-14			
	Actual FY13	Budget FY14	Revised Budget FY14	Actual FY14 (April)	Actual FY14 (Up to April)	Actual FY14	Budget FY15	Revised Budget	Actual FY15 (April)	Actual FY15 (up to April)
Tax Revenue (a+b)	107452	141219	130178	10008	90378	116029	155292	140676.2	10274	100666
a. NBR	103332	136090	125000	9538	86784	111421	149720	135028.0	9846	96867
a.1 Income	34403	48297	44370	2917	28090	37828	56086	48613.9	2464	30168
a.2 VAT	38664	49956	45877	3599	32265	41078	55013	49572.6	3879	36051
a.3 Import	12631	14674	13475	1191	10515	13126	14623	15134.2	1343	11737
a.4 Excise	751	1310	1203	22	780	816	1251	935.0	45	939
a.5 Sup	16302	20853	19157	1752	14612	17930	21334	19852.3	2040	17224
a.6 Other Taxes	581	1000	919	59	521	643	1414	920.1	75	747
b. Non-NBR	4121	5129	5178	470	3594	4608	5572	5648.2	428	3799
b.1 NL	72	70	72	6	55	69	77	95.0	5	56
b.2 Vehicles	813	1155	1155	94	766	966	1248	1247.5	85	784
b.3 Land	517	640	687	89	448	693	738	796.9	89	471
b.4 Stamp	2719	3264	3264	281	2325	2880	3509	3508.8	249	2488
c. Non-tax Revenue	21413	26300	26609	1151	19354	24421	27727	22694.8	643	13505
c.1 DP	4758	4693	5009	90	4157	4494	4932	3103.6	37	2819
c.2 PO&R	1012	1264	1294	62	646	1054	1394	1374.0	58	668
c.3 T&T	0	0	0	0	0	0	0	0.0	0	0
c.4 IFT	15643	20343	20306	998	14552	18874	21401	18217.2	548	10018
Total Revenue (a+b+c)	128866	167519	156787	11159	109732	140450	183019	163371.0	10917	114170
d. Tax-GDP Ratio (base 1995-96)	10.35	11.88	11.02	0.85	7.65	9.82	11.59	10.50	0.77	7.52
e. Revenue-GDP ratio (base 1995-96)	12.41	14.09	13.28	0.94	9.29	11.89	13.66	12.20	0.82	8.52
f. Tax-GDP Ratio (base 2005-06)	8.96	10.45	9.64	0.74	6.69	8.59	10.15	9.20	0.67	6.58
g. Revenue-GDP ratio (base 2005-06)	10.75	12.40	11.61	0.83	8.12	10.40	11.96	10.68	0.71	7.46
h. NBR (Source: NBR)				11370	90847	120820	149720	135028	12040	104769
i. as % of g				83.9	95.5	92.2	100.0	100.0	81.8	92.5

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY14/Budget FY14)*100	(Budget FY15/Actual FY14)*100	(Budget FY15/ Revised Budget FY14)*100	Share in Total Revenue Actual FY14	(April 2015/ April 2014)*100	(Actual FY15 up to April /Actual FY14up to April) *100	(Actual FY15 up to April / Budget FY15)*100
Tax Revenue (a+b)	92.2	133.8	119.3	82.6	102.7	111.4	64.8
a. NBR	91.9	134.4	119.8	79.3	103.2	111.6	64.7
a.1 Income	91.9	148.3	126.4	26.9	84.5	107.4	53.8
a.2 VAT	91.8	133.9	119.9	29.2	107.8	111.7	65.5
a.3 Import	91.8	111.4	108.5	9.3	112.7	111.6	80.3
a.4 Excise	91.8	153.3	103.9	0.6	209.9	120.3	75.1
a.5 Sup	91.9	119.0	111.4	12.8	116.4	117.9	80.7
a.6 Other Taxes	91.9	219.9	154.0	0.5	128.2	143.5	52.8
b. Non-NBR	101.0	120.9	107.6	3.3	91.0	105.7	68.2
b.1 NL	102.9	112.8	107.5	0.0	81.3	100.9	72.0
b.2 Vehicles	100.0	129.2	108.0	0.7	90.5	102.4	62.9
b.3 Land	107.3	106.4	107.4	0.5	100.0	105.1	63.8
b.4 Stamp	100.0	121.8	107.5	2.1	88.6	107.0	70.9
c. Non-tax Revenue	101.2	113.5	104.2	17.4	55.9	69.8	48.7
c.1 DP	106.7	109.8	98.5	3.2	41.2	67.8	57.2
c.2 PO&R	102.4	132.3	107.7	0.8	92.9	103.4	47.9
c.3 T&T	0.0	0.0	0.0	0.0	22.2	26.9	0.0
c.4 IFT	99.8	113.4	105.4	13.4	54.9	68.8	46.8
Total Revenue (a+b+c)	93.6	130.3	116.7	100.0	97.8	104.0	62.4

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

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