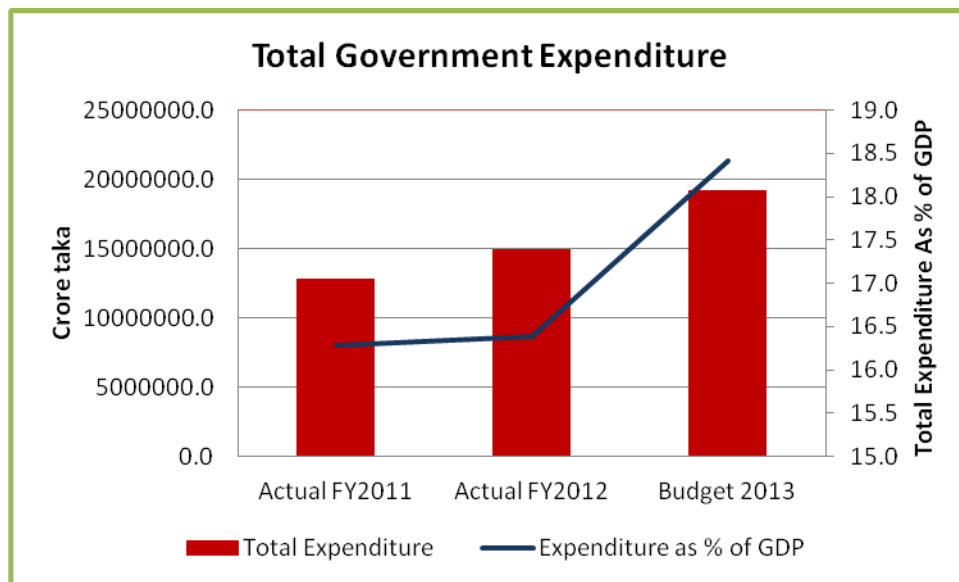




Monthly Report on Fiscal Position

January 2013
Fiscal Year 2012-13



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Executive Summary

Fiscal Report is published on monthly basis. The report basically contains information on government expenditure, revenue and overall balance. Data are collected mostly from Integrated Budget & Accounting System (iBAS) of Finance Division, Ministry of Finance. In this report fiscal year (FY) refers the time period covering from July 31 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore means ten million.

Government expenditure in Bangladesh is shown under two broad categories, namely, Non-Development Expenditure and Development Expenditure. Total Non-Development spending up to January 2013 in current fiscal year (FY2013) is 47.2 percent of the budget estimates. Whereas, actual Development Expenditure during the same period amounts to 26.8 percent of the original development budget.

Revenue income of the government comes from both Tax and Non-tax sources. For total revenue, up to January 2013, achievements as to annual target is 51.5 percent. During this period major share of the revenue comes from NBR (National Board of Revenue) sources (76.2%). But achievement of NBR tax revenue is only 48.8 percent of the annual target. Revenue performance of NTR (Non tax Revenue) sources is satisfactory. Already 64.8 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 January 2013 in current fiscal, overall balance (including grants) is -0.24 percent of the estimated GDP and excluding grants it is -0.28 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

Allocation under non-development expenditure against different Ministries/divisions has been grouped into 14 sectors. Sector-wise utilization pattern and progress so far is presented in **Table-1**.

TABLE 1 NON-DEVELOPMENT EXPENDITURE PATTERN BY SECTOR²

(IN CRORE TAKA)

Sectors	Fiscal Year 2011-12					Fiscal Year 2012-13					
	Budget	Revised Budget	Actual Expenditure	Sector's Share of Actual Expenditure (%)	Actual as % of Revised Budget	Budget	Budget as % of Budget 2012	Budget as % of Revised Budget 2012	Budget as % of Actual 2012	Actual 2013 (up to January)	Actual (up to January) as % Budget 2013
GPS	21627.7	15917.5	10299.7	10.7	64.7	21175.9	97.9	133.0	205.6	877.4	17.8
LGRD	1970.57	1980.8	1937.3	2.0	97.8	2113.2	107.2	106.7	109.1	101.2	35.6
Defense	11630.7	11961.1	11056.1	11.5	92.4	12627.6	108.6	105.6	114.2	689.2	44.7
POS	7828.68	7981.8	8152.5	8.5	102.1	8578.7	109.6	107.5	105.2	977.4	59.0
Edu	14444.3	14196.6	14718.7	15.4	103.7	14743.1	102.1	103.8	100.2	1249.2	61.5
Health	5307	5113.4	5055.2	5.3	98.9	5508.1	103.8	107.7	109.0	365.9	48.5
SSW	8540.67	8169.0	7070.7	7.4	86.6	8467.6	99.1	103.7	119.8	95.7	22.6
Housing	822.345	868.0	847.2	0.9	97.6	869.8	105.8	100.2	102.7	51.6	38.2
RCRA	1014.4	1127.1	1080.9	1.1	95.9	1083.5	106.8	96.1	100.2	89.3	54.0
F&E	43.9306	44.3	41.6	0.0	93.8	45.5	103.6	102.7	109.4	3.9	267.7
Agri	9054.81	10977.1	11475.5	12.0	104.5	10102.9	111.6	92.0	88.0	2305.3	81.8
IES	418.582	448.8	497.9	0.5	110.9	439.2	104.9	97.9	88.2	28.1	50.7
Trans	3536.63	3546.2	3506.0	3.7	98.9	3841.5	108.6	108.3	109.6	344.1	47.3
Interest payment	17996.3	19795.8	20137.3	21.0	101.7	23301.9	129.5	117.7	115.7	1931.5	55.8
Total	104236	102127.6	95876.4	100.0	93.9	112898.5	108.3	110.5	117.8	53247.1	47.2

Some of the noticeable features are:

- Actual expenditure during FY2012 was lower than the revised budget by 6.2 percent
- Compare to FY 2012, budget for FY2013 is 17.9 percent higher than the actual expenditure and 8.3 percent higher than the original budget
- Budget allocation for FY2013 has been increased over Revised Budget 2012 by 10.5 percent. Increase in the allocation against General Public Services is the largest (33.0%) followed by allocation against Interest Payments (17.7%).

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

Allocation under non-development expenditure against different ministry/division is also recorded 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

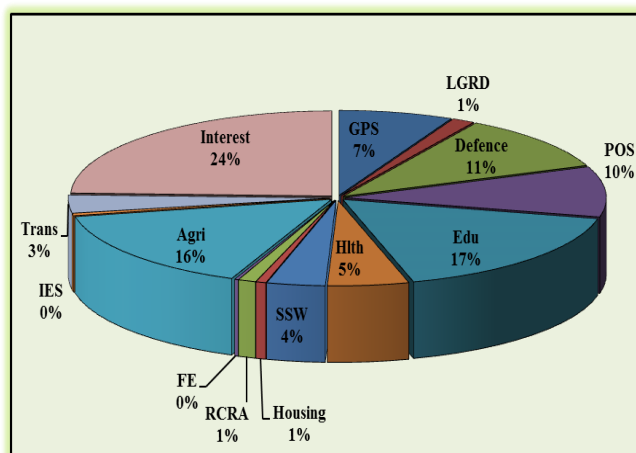
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure 2012	30.8	30.9	3.7	12.0	21.0	1.65
Sector Share in Budget 2013	37.5	28.1	3.4	8.9	20.6	1.35
Sector share in Actual expenditure FY 2013 (Up to January)	27.2	27.7	3.6	15.5	24.4	1.52

- 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 FY2013 share of expenditure for administrative purpose has increased, whereas, allocations against all other categories are reduced in comparison to the actual expenditure during FY 2012
- Till January 2013, expenditure on Social infrastructure is the highest in the total expenditure

1.1.3 SECTOR SHARE IN RESOURCE UTILIZATION

Figure 1 Sector Share in Resource Utilization in FY 2013 (Up to January)



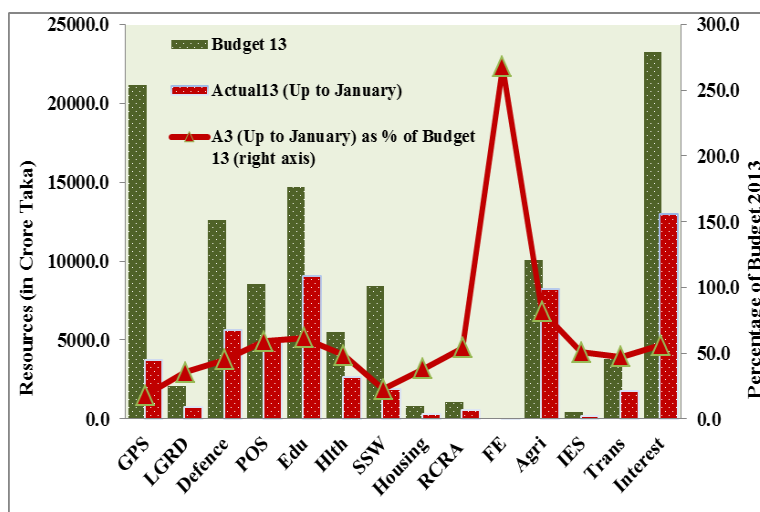
Total non-development spending up to January 2013 in the current fiscal year is 47.2 percent of the budget estimates. Sector-wise share in utilizing resources under Non-Development Expenditure is shown in Figure-1.

- Individually the largest share goes to Interest Payment (24%) followed by Education (17%), Agriculture (16%), defense (11%) and Public order & Safety (10%).

1.1.4 SECTOR-WISE UTILIZATION

For FY13 Sector-wise utilization pattern of non-development spending up to January 2013 is shown in **Figure-2**. This figure exhibits the comparative position of different sectors in terms of utilization of allocated resources. Apart from interest payment broadly Education and Agriculture sector have shown better performance. Table containing detail data is annexed as **Appendix-1**.

Figure 2 Non-Development Expenditure up to January 2013



1.1.5 MINISTRY-WISE UTILIZATION

Ministry-wise utilization pattern of the Non-Development expenditure is presented in **Appendix-2**. Some of the noteworthy features are:

- For the current fiscal year actual spending up to January 2013 is 47.2 percent of the budget estimate, which was 51.1 percent for the same period of the previous fiscal year
- Till January 2013 performance of the Public Service Commission, Rural Development and Cooperative Division, Law and Justice Division, Anti-Corruption Commission, Ministry of Education, Ministry of Primary and Mass Education, Ministry of Youth and Sports, Ministry of Energy and Mineral Resources, Ministry of Agriculture, Ministry of Environment, Ministry of and Post and Telecommunication is satisfactory (above 60 percent of respective budget estimates)

1.2 Non-Development Expenditure: Economic Classification

Budget allocation under Non-Development Expenditure is again categorized into 10 groups on economic consideration, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), Domestic Interest Payment (**DIP**), Foreign Interest Payment (**FIP**), 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 January 2013 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**).

**Figure 3 Actual Expenditure According to Economic Classification
FY 2013 (up to January)**

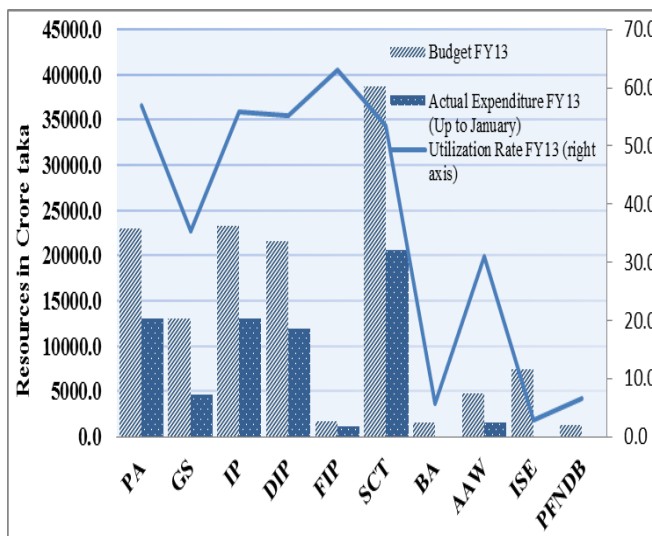
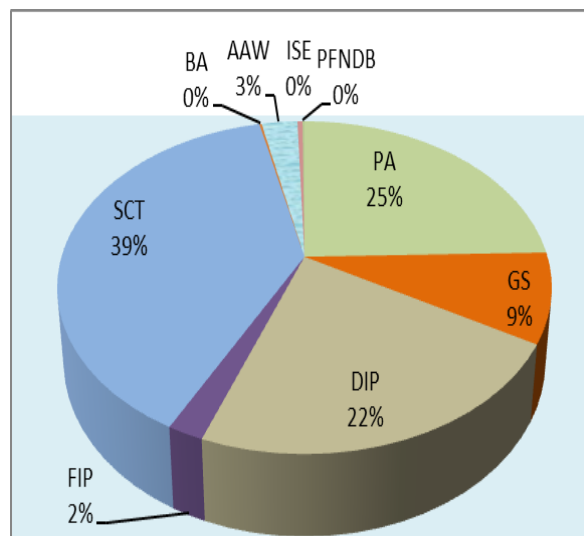


Figure 4 Share of Different Categories in Total Actual Expenditure FY 2013 (up to January)



- Up to January 2013 utilization rate of total non-development expenditure is 47.2 percent. As per economic classification for some categories, like PA (57.0%), Good and Services (40.8%) IP (55.8%) and SCT (53.5%) utilization rate is higher than average.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total amount allocated against different Ministries/Divisions for Development spending has been grouped under 13 broad sectors. Allocation and utilization pattern of **Development Expenditure**³ is shown in **Table- 3**.

- Up to January 2013, actual development expenditure amounts to 26.8 percent of the original Development Budget
- Highest utilization is made in HCS (housing) category (47.4). This is followed by expenditure for Recreation, Culture and Religious Affairs (39.8%)

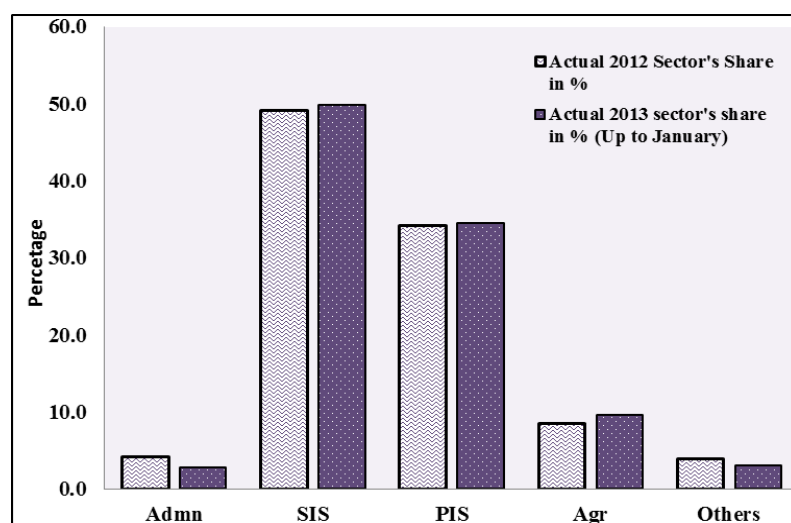
³ Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers.

TABLE 3 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Sectors	Fiscal Year 2011-12					Fiscal Year 2012-13				
	Budget 2012	Revised Budget 2012	Actual 2012	Actual 2012 Sector's Share (in %)	Actual 2012 as % of Revised Budget 2012	Budget 2013	Actual 2013 (up to January)	Budget 2013 as % of Revised Budget 2012	Budget as % of Actual 2012	Actual 2013 as % of Budget 2013 (up to January)
GPS	2355.3	1486.4	750.0	2.0	50.5	2932.6	220.7	197.3	391.0	7.5
LGRD	10299.8	10025.6	9112.8	24.2	90.9	12102.4	3641.6	120.7	132.8	30.1
Defence	307.8	251.6	252.0	0.7	100.1	245.8	29.4	97.7	97.5	12.0
POS	637.6	623.1	580.6	1.5	93.2	652.3	189.0	104.7	112.3	29.0
Edu	5871.7	4555.9	4389.6	11.7	96.3	7402.0	2521.0	162.5	168.6	34.1
Health	3561.8	3035.6	2612.2	6.9	86.1	3825.4	696.2	126.0	146.4	18.2
SSW	2512.8	2159.5	1915.4	5.1	88.7	2512.9	410.9	116.4	131.2	16.4
HCS	686.1	501.8	489.7	1.3	97.6	589.0	279.4	117.4	120.3	47.4
RCRA	688.4	411.3	393.4	1.0	95.6	518.4	206.4	126.0	131.8	39.8
FE	8266.7	7911.9	7675.2	20.4	97.0	9498.1	2903.7	120.0	123.8	30.6
AFL	3461.7	3369.5	3197.1	8.5	94.9	4356.0	1465.0	129.3	136.2	33.6
IES	882.5	1113.7	1074.9	2.9	96.5	2329.5	256.7	209.2	216.7	11.0
TC	7743.9	6917.8	5206.2	13.8	75.3	9474.6	2323.8	137.0	182.0	24.5
Total	47276.0	42363.7	37649.1	100.0	88.9	56439.0	15143.8	133.2	149.9	26.8

2.3 BROAD SECTOR-WISE UTILIZATION PATTERN

FIGURE 5 BROAD SECTOR WISE SHARE IN DEVELOPMENT EXPENDITURE



Total Development Expenditure has been divided into 5 broad categories and status of the actual expenditure till January 2013 is presented in Figure- 4.

➤ Spending up to January 2013 indicates that the maximum share has been spent for Social Infrastructure (49.8%) and Physical Infrastructure (38.7 %)

2.4 MINISTRY-WISE UTILIZATION PATTERN

Table displaying ministry-wise utilization of the development budget is enclosed in the Appendix (Appendix- 4)

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to January 2012.

TABLE 4 REVENUE COLLECTION POSITION

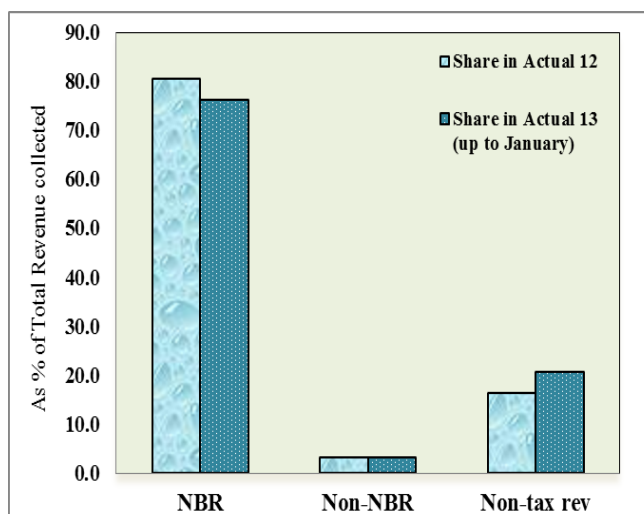
	(In Crore Taka)								
	Budget 2012	Revised Budget 2012	Actual 2012	Actual 2012 (January)	Actual 2012 (Up to January)	Budget 2013	Actual 2013 (January)	Actual 2013 (up to January)	Actual as percentage of Budget 2013
Tax Revenue(a+b)	95785	96285	95230	8385	49429	116824	9658	57054	48.8
a. NBR	91870	92370	91597	8048	47474	112259	9227	54777	48.8
a.1 Income	27561	28061	28156	2551	13862	35300	2751	17466	49.5
a.2 VAT	34304	34304	33923	2999	17781	40466	3616	20513	50.7
a.3 Import	12664	12664	12050	1149	6711	14568	1183	7290	50.0
a.4 Excise	450	450	664	16	96	997	168	266	26.6
a.5 Supplementary Duty	16220	16220	16339	1284	8770	19969	1453	8918	44.7
a.6 Other Taxes	671	671	465	48	254	959	55	325	33.8
b. Non-NBR	3915	3915	3633	338	1955	4565	431	2277	49.9
c. Non-tax Revenue	22600	18600	18550	12574	12574	22846	2312	14807	64.8
Total Revenue (a+b+c)	118385	114885	113781	10347	62003	139670	11970	71861	51.5
e. Tax-GDP Ratio	10.65	10.53	10.41	0.92	5.40	11.22	0.93	5.48	48.8
f. Revenue-GDP ratio	13.16	12.56	12.44	1.13	6.78	13.41	1.15	6.90	51.5
g. NBR (Source: NBR)	0	0.00	94590.56	7559.01	46675.78	0.00	8990.71	53777.87	0.0
h. as % of g	0.0	0.00	96.84	106.46	101.71	0.00	102.62	101.86	0.0

- **Total Revenue** collection in FY2012 was 12.4 percent of the real GDP and 96.1 percent of the budget target
- In FY 2013 Total Revenue is expected to be scaled up to 13.4 percent of real GDP. This figure is 21.6 percent higher than the revised budget estimates and 22.8 percent higher than the actual collection in the FY 2012
- Up to January, 2013 Total Revenue collection for the FY 2013 registers 13.7 percent growth over the corresponding period of the previous fiscal year (FY12) and achievement as to annual target is 51.5percent.

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

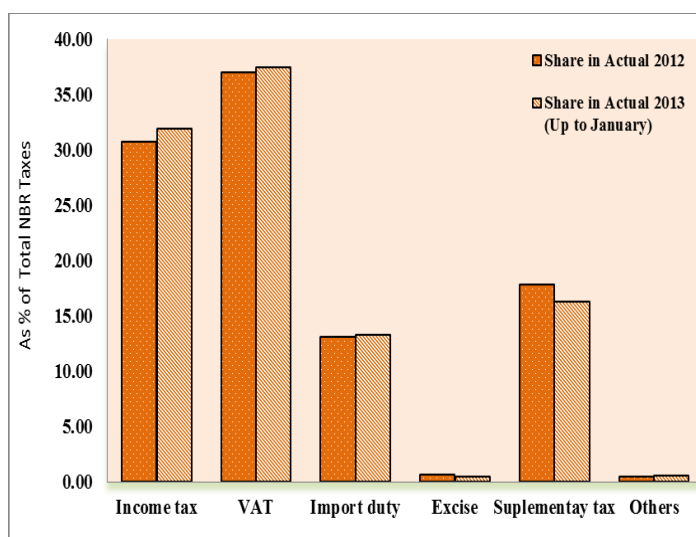
- During July-January period of FY2013 major share of the government revenue comes from NBR sources (76.2%)
- Growth rates of NBR & Non-NBR tax are only 15.4 & 16.5 percent respectively
- Revenue performance of NTR sources is satisfactory. Already 64.8 percent of the annual target has been achieved.

FIGURE 6 SOURCES OF REVENUE COLLECTION



3.2 TAX REVENUE

FIGURE 7 SHARE AMONG NBR TAXES



- In FY2012 actual tax revenue collection was 10.41% of GDP
- **Tax revenue** collection target for FY2013 is 11.22% of real GDP. This is 21.3% higher than the revised budget and 22.7% higher than the actual collection of the FY2012
- Up to January in FY 2013, major portion of the NBR tax comes from Indirect Taxes. Out of total NBR tax 31.9 percent comes from **Income Tax** and 37.5 percent from **VAT**

4.0 BUDGET DEFICIT⁵

The following table shows budget deficit position.

TABLE 5 BUDGET DEFICITS

(IN CRORE TAKA)

Description	Year:2011-12			Accounts 2011-12	Year:2012-13		Accounts 2011-12 up to January	Accounts 2012-13 up to January
	Budget	Revised	Accounts January		Budget	Accounts January		
Revenues	118385.09	114884.95	10347.29	113780.66	139670.21	11969.67	62002.92	71861.33
Tax Revenue	95784.71	96285.00	8385.44	95230.27	116824.21	9657.81	49428.77	57054.27
Non-Tax Revenue	22600.39	18599.95	1961.86	18550.39	22846.00	2311.85	12574.15	14807.06
Foreign Grants	4938.00	4460.00	521.58	3559.10	6044.15	92.54	1362.64	417.31
Revenue and Foreign Grants	123323.09	119344.95	10868.87	117339.75	145714.36	12062.20	63365.57	72278.64
Non-Development Expenditure	102902.81	100979.93	6581.61	95320.18	111667.96	9070.66	46949.97	53166.75
Net Outlay for Food Account Operation	630.97	384.44	170.21	1232.88	357.62	-286.50	4542.51	2302.67
Loans & Advances (Net)	9413.68	14193.27	-129.46	14060.46	19568.34	-214.13	5790.90	3995.35
Development Expenditure	50641.43	45649.79	2223.41	39672.58	60137.43	2370.54	12930.09	15360.98
Development Program financed from Revenue Budget	1330.69	1144.57	52.92	558.29	1225.23	39.19	140.04	80.37
Non-ADP Project	-40265.79	-41862.48	2023.10	-32946.34	-46017.00	1121.64	-6847.91	-2547.11
Annual Development Programme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-ADP FFW and Transfer	-45203.79	-46322.48	1501.52	-36505.44	-52061.15	1029.10	-8210.55	-2964.42
Total Expenditure	163588.88	161207.43	8845.77	150286.10	191731.36	10940.56	70213.47	74825.75
Overall Balance (Including Grants)	-40265.79	-41862.48	2023.10	-32946.34	-46017.00	1121.64	-6847.91	-2547.11
(In percent of GDP)	-4.40	-4.58	0.22	-3.60	-4.42	0.11	-0.75	-0.24
Overall Balance (Excluding Grants)	-45203.79	-46322.48	1501.52	-36505.44	-52061.15	1029.10	-8210.55	-2964.42
(In percent of GDP)	-4.94	-5.06	0.16	-3.99	-5.00	0.10	-0.90	-0.28

- Budget deficit (excluding grants) in FY2012 as percentage of GDP was 3.95 percent. Including grants the deficit was 3.6 percent of GDP.
- Budget deficit (excluding grants) for FY2013 is estimated to be 5% of GDP (Including grants the deficit is expected to be 4.42% of GDP)
- Actual overall balance up to January 2013 (excluding grants) as percentage of GDP is -0.28 percent. Including grants deficit amounts to -0.24 percent of GDP

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

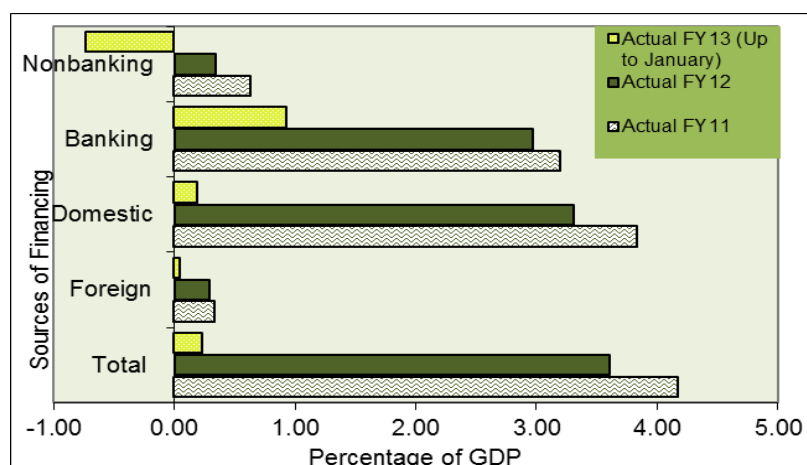
5.0 FINANCING

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

TABLE 6 FINANCING BUDGET DEFICIT

Description	Year:2011-12				(In crore taka)			
	Budget	Revised	Accounts January	Accounts 2011-12	Year:2012-13	Accounts January	Accounts 2011-12 up to January	Accounts 2012-13 up to January
1.0 Foreign Borrowing-Net	13058.3	7398.6	312.8	2629.3	12540.5	-920.8	-880.0	456.0
1.1 Foreign Borrowing	18685.0	14036.0	922.4	8517.6	20398.0	667.7	2482.2	5650.0
1.2 Amortization	-5626.7	-6637.4	-609.6	-5888.2	-7857.5	-1588.5	-3362.2	-5194.1
2.0 Domestic Borrowing	27207.8	34468.8	-2335.9	30314.9	33484.0	-316.8	5830.1	1972.8
2.1 Borrowing from Banking System (Net)	18957.0	29115.0	-2143.6	27186.8	23000.0	1267.4	13377.0	9644.4
2.1.1 Long-Term Debt (Net)	17877.8	21286.9	1450.7	21316.3	18399.9	1804.0	6805.4	8491.8
2.1.2 Short-Term Debt (Net)	1079.2	7828.1	-3594.3	5870.5	4600.1	-536.6	6571.5	1152.6
2.2 Non-Bank Borrowing (Net)	8250.8	5353.8	-192.3	3123.7	10484.0	-1584.2	-7546.9	-7671.6
2.2.1 National Savings Schemes (Net)	6000.0	3500.0	-208.7	270.9	7400.0	194.0	-25.7	396.1
2.2.2 Others	2250.8	1853.8	16.4	2852.8	3084.0	-1778.3	-7521.2	-8067.7
Total - Financing :	40266.1	41867.4	-2023.1	32944.2	46024.5	-1237.7	4950.0	2428.8
GDP	0.0	914784.0	0.0	0.0	1041360.0	0.0	0.0	0.0
(In percent of GDP) :	-4.0	4.6	0.0	-3.3	-4.3	0.1	-0.9	-0.2
3.1 Non-Bank Borrowing (Source: NSD)	-	0.0	-219.9	-	-	185.6	114.1	363.0
3.2 Bank Borrowing (Source: BB)	-	-	-	-	-	N/A	15852.3	6407.6
4.1 (2.2.1) as % of (3.1)	-	-	-	-	-	104.6	-22.5	109.1
4.2 (2.1) as % of (3.2)	-	-	-	-	-	0.0	84.4	150.5

FIGURE 8 SOURCES OF FINANCING DEFICIT



In the first seven months of the FY13, financing is positive as the overall balance is negative. On annual and monthly basis, there is a slight difference between NSD source and CGA source for Non-Bank borrowing.

Data generated under the Budgeting Information System still under reports Development expenditure and it seems, there is some time lag between actual expenditure and inputting the same in the system. This seems to be partially true also for Revenue expenditure.

APPENDIX

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

(In crore Taka)

Sectors	20011-12					2012-13		
	Budget	Revised	Actual 12 (January)	Actual 12 (Up to January)	Account 2012	Budget	Actual 13 (January)	Actual 13 (up to January)
General Public Services	21627.7	15917.5	319.4	4771.8	10299.7	21175.9	877.4	3771.9
LGRD	1970.6	1980.8	111.8	731.3	1937.3	2113.2	101.2	751.3
Defence	11630.7	11961.1	908.0	5425.7	11056.1	12627.6	689.2	5650.0
Public Order and safety	7828.7	7981.8	571.4	3964.9	8152.5	8578.7	977.4	5060.1
Education & technology	14444.3	14196.6	1478.9	8772.7	14718.7	14743.1	1249.2	9072.6
Health	5307.0	5113.4	375.3	2674.3	5055.2	5508.1	365.9	2670.4
Social Security and Welfare	8540.7	8169.0	60.1	1787.3	7070.7	8467.6	95.7	1917.3
Housing	822.3	868.0	59.9	340.3	847.2	869.8	51.6	332.3
Recreation, Culture and Religious Affairs	1014.4	1127.1	88.1	576.6	1080.9	1083.5	89.3	584.7
Fuel and Energy	43.9	44.3	8.4	26.5	41.6	45.5	3.9	121.9
Agriculture	9054.8	10977.1	723.6	6197.7	11475.5	10102.9	2305.3	8268.3
Industrial & Economic Services	418.6	448.8	37.7	228.7	497.9	439.2	28.1	222.8
Transport and Communication	3536.6	3546.2	224.5	1635.3	3506.0	3841.5	344.1	1818.2
Interest	17996.3	19795.8	1667.5	9957.3	20137.3	23301.9	1931.5	13005.5
Total - Non-Development Revenue Expenditure	104236.5	102127.6	6634.5	47090.4	95876.4	112898.5	6395	53247.1

APPENDIX 2: MINISTRY WISE NON-DEVELOPMENT EXPENDITURE FY 2013 (UP TO JANUARY 2012)

(In crore Taka)

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 12 (January)	Actual 12 (Up to January)	Actual 2012	Budget 2013	Actual 13 (January)	Actual 2013 (up to January)	Actual 2013 (up to January) as % Budget13	Actual 2013 (January) as % Actual 2012 (January)	Actual 2013 (up to January) as % Actual 2012 (up to January)
Sub-total = GPS	7104.4	21627.7	15917.5	319.4	4771.8	10299.7	21175.9	877.4	3771.9	17.8	274.7	79.0
President	10.2	10.9	11.0	0.9	6.8	10.5	11.0	0.8	5.9	53.9	81.2	87.8
Parliament	95.6	123.5	113.6	7.2	51.2	100.4	131.8	7.3	55.2	41.9	100.5	107.9
Prime minister's Office	173.9	153.1	176.9	14.5	77.3	175.8	202.1	9.3	86.4	42.7	64.1	111.8
Cabinet Div	25.0	48.4	46.8	8.2	18.6	38.6	27.6	2.1	14.1	51.0	25.5	75.6
Election Com	292.1	199.3	190.4	11.6	56.4	108.7	207.0	12.9	51.6	24.9	111.4	91.4
Establishment	870.7	837.7	851.5	83.8	457.3	841.4	876.8	65.1	456.1	52.0	77.8	99.7
Public Service Commission	19.6	20.9	19.5	0.8	10.6	20.0	20.7	1.6	14.2	68.7	192.9	133.6
Finance Div	3873.8	18206.5	12529.8	32.6	3296.7	7062.5	17493.8	668.0	2258.4	12.9	2049.9	68.5
Banking Division	39.6	70.2	59.2	0.5	8.7	44.5	81.1	0.2	34.5	42.5	0.0	0.0
Internal Resource Division (IRD)	907.4	1008.6	975.5	73.4	410.3	980.6	1136.0	46.8	402.2	35.4	63.8	98.0
Economic Relation	124.7	118.1	133.1	33.1	46.6	126.1	155.8	3.2	19.1	12.3	9.7	41.0

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 12 (January)	Actual 12 (Up to January)	Actual 2012	Budget 2013	Actual 13 (January)	Actual 2013 (up to January)	Actual 2013 (up to January) as % Budget13	Actual 2013 (January) as % Actual 2012 January)	Actual 2013 (up to January) as % Actual 2012 (up to January)
Division (ERD)												
Planning Division	39.5	48.8	44.8	2.8	25.0	41.4	40.2	2.2	21.6	53.8	80.7	86.4
IMED	9.5	12.8	12.0	0.5	4.6	10.9	13.3	0.6	6.7	50.3	111.6	146.6
Statistics Division	107.8	161.2	132.0	13.5	73.0	136.1	136.6	10.0	68.9	50.5	0.0	0.0
Foreign Affairs	514.4	607.6	621.4	35.8	228.6	602.1	642.1	47.3	277.0	43.1	132.0	121.1
Tax Ombudsman	0.8	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	1916.5	1970.6	1980.8	111.8	731.3	1937.3	2113.2	101.2	751.3	35.6	90.5	102.7
LGD	1463.7	1503.9	1496.2	100.6	600.2	1452.8	1618.3	89.5	595.4	36.8	89.0	99.2
RD Div	215.8	224.8	235.8	10.8	122.6	236.4	243.9	11.3	147.7	60.6	104.4	120.4
CHT	237.1	241.9	248.8	0.4	8.4	248.1	251.0	0.4	8.2	3.3	110.9	96.8
Sub-total = Defense	10939.9	11630.7	11961.1	908.0	5425.7	11056.1	12627.6	689.2	5650.0	44.7	75.9	104.1
Def. Service	10731.7	11265.9	11783.4	897.3	5305.9	10839.7	12439.9	669.5	5527.3	44.4	74.6	104.2
Def.- Others	208.2	364.7	177.7	10.7	119.8	216.4	187.7	19.7	122.6	65.3	183.0	102.4
Sub-total=POS	7260.4	7828.7	7981.8	571.4	3964.9	8152.5	8578.7	977.4	5060.1	59.0	171.0	127.6
Law & Justice	444.7	462.6	483.7	31.8	281.8	500.7	509.0	35.3	317.1	62.3	111.1	112.5
Legislative & Parliament	6.7	8.3	7.3	0.4	3.4	6.5	7.9	0.7	4.5	56.2	0.0	0.0
Supreme Court	76.3	76.2	89.3	5.9	36.8	89.7	79.0	5.3	42.1	53.3	89.6	114.5
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
Home Affairs	6704.5	7237.8	7357.4	530.6	3625.4	7524.7	7936.5	932.8	4670.8	58.9	175.8	128.8
Anti-Corruption Commission	28.2	31.7	31.9	2.6	17.5	30.8	33.4	2.6	20.5	61.4	100.9	117.2
Sub-total = Edu	13930.8	14444.3	14196.6	1478.9	8772.7	14718.7	14743.1	1249.2	9072.6	61.5	84.5	103.4
Primary & Mass Education	5153.3	5442.2	5266.6	631.3	3378.0	5749.2	5442.7	374.3	3508.6	64.5	59.3	103.9
Education	8480.5	8707.0	8657.1	827.7	5219.2	8712.4	9029.3	873.9	5429.9	60.1	105.6	104.0
Sc. & Tech	297.0	295.1	194.6	19.7	174.5	188.2	198.0	0.8	117.0	59.1	4.3	67.1
ICT	0.0	0.0	78.2	0.2	1.0	73.0	0.2	17.1	0.0	0.0	-	-
Sub-total = Health	4737.0	5307.0	5113.4	375.3	2674.3	5055.2	5508.1	365.9	2670.4	48.5	97.5	99.9
Health & Family Planning Affairs	4737.0	5307.0	5113.4	375.3	2674.3	5055.2	5508.1	365.9	2670.4	48.5	97.5	99.9
Sub-total = SSW	6415.1	8540.7	8169.0	60.1	1787.3	7070.7	8467.6	95.7	1917.3	22.6	159.2	107.3
Social Welfare	1670.1	1777.4	1773.4	23.9	836.3	1766.2	1826.9	21.6	836.2	45.8	90.5	100.0
Women & Children Affairs	895.6	1075.3	1055.7	13.0	114.3	1013.1	1079.9	37.7	112.1	10.4	289.5	98.1
Liberation Affairs	459.2	481.9	517.6	1.2	233.2	500.9	543.7	3.4	258.8	47.6	293.6	111.0
Food	977.3	934.6	851.2	6.3	48.2	876.9	746.3	6.9	47.5	6.4	109.3	98.5
Disaster Management	2412.9	4271.5	3971.1	15.7	555.3	2913.6	4270.9	26.0	662.5	15.5	0.0	0.0
Sub-total = HCS	849.8	822.3	868.0	59.9	340.3	847.2	869.8	51.6	332.3	38.2	86.1	97.6
Housing	849.8	822.3	868.0	59.9	340.3	847.2	869.8	51.6	332.3	38.2	86.1	97.6
Sub-total = RCRA	946.3	1014.4	1127.1	88.1	576.6	1080.9	1083.5	89.3	584.7	54.0	101.4	101.4
Information	344.3	391.1	385.7	24.8	203.4	353.4	393.2	29.3	164.9	41.9	117.9	81.0
Cultural Affairs	151.4	130.0	139.8	7.1	51.8	129.5	158.5	10.6	60.1	37.9	149.5	116.1
Religious Affairs	100.5	109.7	110.3	1.2	42.2	107.5	112.7	1.0	54.7	48.6	83.4	129.7
Youth	350.1	383.7	491.4	55.0	279.2	490.4	419.1	48.4	305.0	72.8	88.2	109.2
Sub-total = FE	217.2	43.9	44.3	8.4	26.5	41.6	45.5	3.9	121.9	267.7	46.3	459.1
Fuel & Energy	212.7	36.7	38.6	7.9	23.6	36.0	39.6	3.6	119.3	301.5	45.3	506.5
Power	4.5	7.3	5.7	0.5	3.0	5.5	6.0	0.3	2.6	43.5	62.3	86.5
Sub-total = Agri	10046.2	9054.8	10977.1	723.6	6197.7	11475.5	10102.9	2305.3	8268.3	81.8	318.6	133.4
Agriculture	7413.4	6368.2	8238.3	596.1	4860.4	8763.0	7669.5	2057.9	6892.0	89.9	345.2	141.8
Fisheries	493.6	509.5	514.6	43.4	296.8	522.3	516.1	41.0	300.4	58.2	94.4	101.2

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 12 (January)	Actual 12 (Up to January)	Actual 2012	Budget 2013	Actual 13 (January)	Actual 2013 (up to January)	Actual 2013 (up to January) as % Budget13	Actual 2013 (January) as % Actual 2012 January)	Actual 2013 (up to January) as % Actual 2012 (up to January)
Environment	944.7	955.4	959.0	19.1	374.4	957.4	647.6	164.8	416.8	64.4	864.8	111.3
Land	503.8	500.8	548.4	42.2	304.2	540.7	553.4	39.6	312.4	56.5	94.0	102.7
Water	690.7	720.9	716.9	22.9	361.8	691.9	716.3	2.0	346.7	48.4	8.5	95.8
Sub-total = IES	499.5	418.6	448.8	37.7	228.7	497.9	439.2	28.1	222.8	50.7	74.6	97.4
Industries	95.8	100.3	100.3	20.3	66.9	98.7	106.8	3.1	51.7	48.4	15.4	77.3
Jute and Text	80.4	75.3	80.1	2.7	39.8	77.3	74.8	5.9	42.7	57.2	215.3	107.3
Commerce	140.3	106.0	104.8	4.5	49.6	179.7	90.2	8.6	48.9	54.2	191.3	98.5
Labour	48.8	52.8	72.4	3.3	30.6	64.0	73.2	4.3	30.3	41.4	129.8	98.9
Expatriates	134.2	84.2	91.3	6.9	41.7	78.2	94.2	6.2	49.2	52.3	90.1	118.0
Sub-total = TC	3240.2	3536.6	3546.2	224.5	1635.3	3506.0	3841.5	344.1	1818.2	47.3	153.3	111.2
Roads	2632.2	2852.4	1334.1	183.0	1208.0	2802.8	1592.6	162.8	740.1	46.5	89.0	61.3
Railway	0.0	0.0	1525.4	0.1	0.1	1589.8	121.0	679.3	0.0	0.0	1260331.9	0.0
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
Shipping	185.5	190.8	192.2	1.3	93.7	190.1	216.6	8.4	94.6	43.7	649.6	101.0
Civil Aviation	21.9	78.7	78.4	2.4	41.9	83.4	22.0	1.3	12.9	58.6	52.7	30.7
Post & Telecommunication	399.1	414.5	416.0	37.7	291.7	428.5	420.3	50.7	291.3	69.3	134.3	99.9
Sub-total = Interest	15636.6	17996.3	19795.8	1667.5	9957.3	20137.3	23301.9	1931.5	13005.5	55.8	115.8	130.6
Domestic	14213.7	16518.7	18144.7	1493.8	9277.2	18589.6	21603.5	1737.6	11935.8	55.2	116.3	128.7
Foreign	1422.9	1477.6	1651.0	173.6	680.1	1547.7	1698.4	194.0	1069.7	63.0	111.7	157.3
Total Non-Development Revenue Expenditure	83740.1	104236.5	102127.6	6634.5	47090.4	95876.4	112898.5	9109.8	53247.1	47.2	137.3	113.1

APPENDIX 3: NON-DEVELOPMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

(In crore Taka)

Description	Budget 2012	Actual 2012	Actual 2013 (up to January)	Budget 2013 as % of Revised Budget 2012	Share of Actual expenditure in (January 2012)	Actual 2013 (up to January) as % Budget 2013
Pay and Allowances	21639.2	20878.5	13090.3	106.6	24.9	57.1
Pay of Officers	2189.8	2059.7	1330.8	106.8	2.6	57.7
Pay of Establishment	9153.5	8997.1	5168.7	105.2	11.6	53.2
Allowances	10295.9	9821.6	6590.7	107.8	10.7	60.4
Goods and Services	11771.1	10911.8	4621.3	111.8	11.0	35.5
Supplies and Services	8609.6	7859.0	3836.8	109.8	8.8	40.8
Repairs, Maintenance & Rehabilitation	3161.5	3052.8	784.5	117.6	2.3	21.6
Interest Payments	17996.3	20137.3	13005.5	117.7	25.1	55.8
Domestic	16518.7	18589.6	11935.8	119.1	22.5	55.2
Foreign	1477.6	1547.7	1069.7	102.9	2.6	63.0
Subsidies and Current Transfers	34648.8	36265.5	20655.6	102.6	30.6	53.5
Subsidies	9285.9	11186.6	8218.9	117.8	5.5	56.9

Description	Budget 2012	Actual 2012	Actual 2013 (up to January)	Budget 2013 as % of Revised Budget 2012	Share of Actual expenditure in (January 2012)	Actual 2013 (up to January) as % Budget 2013
Grants in Aid	20292.4	18637.1	8622.2	97.2	16.0	43.9
Contributions to Intl Organization	91.2	103.8	7.2	101.5	0.1	6.2
Write-off of loans & advances	5.0	0.5	0.2	100.0	0.0	3.9
Pensions and Gratuities'	4969.8	6330.6	3806.4	87.2	9.1	86.6
Block Allocation	1800.2	166.4	91.4	132.9	0.1	5.7
Unexpected	1100.0	0.0	0.0	137.7	0.0	0.0
Others	7002.4	166.4	91.4	120.1	0.1	23.2
Deduct	0.0	0.0	0.0	0.0	0.0	0.0
Recoveries	0.0	0.0	0.0	0.0	0.0	0.0
Non-Development Revenue Expenditure(A)	87855.7	88359.5	51464.1	108.4	91.7	51.7
Acquisition of Assets and Works(B)	4045.3	4104.7	1490.1	110.5	7.0	31.1
Acquisition of Assets	3469.0	3507.8	1248.6	114.9	6.6	28.8
Acquisition of Land Assets	90.6	61.8	5.0	12.6	0.0	54.6
Construction and Works	485.7	535.1	236.5	91.6	0.4	51.4
Augmented Non-Development Revenue Expenditure (A+B)	91901.1	92464.2	52954.2	108.5	98.7	50.8
Investments in Shares and Equities (C)	11006.2	2858.8	212.5	153.1	0.5	2.9
Share Capital	3581.2	119.3	0.0	324.5	0.5	0.0
Equity Investment	2500.0	0.0	150.0	350.0	0.0	5.4
Investment for Recapitalization	2500.0	340.9	62.5	235.7	0.0	3.8
Others	2425.0	2398.7	0.0	1.0	0.0	0.0
Programmes Financed from Non-Development Budget (D)	1330.7	558.3	80.4	107.0	0.8	6.6
Detail Estimates	304.6	470.9	56.9	28.6	0.3	36.8
Block Allocation	1026.1	87.4	23.5	176.9	0.5	2.2
Total - Non-Development Expenditure (A+B+C+D) :	104238.0	95881.3	53247.1	110.5	100.0	47.2

APPENDIX 4: DEVELOPMENT EXPENDITURE: MINISTRY-WISE EXPENDITURE PATTERN

(IN CRORE TAKA)

	Budget 2012	Revised Budget 2012	Actual 2012 (January)	Actual 2012 (Up to January)	Actual 2012	Budget FY13	Actual 2013 (January)	Actual 2013 (up to January)	Actual 2012 (up to January) as % of Budget 2012	Actual 2013 (up to January) as % Budget 2013
Sub-total = GPS	2355.3	1486.4	34.8	206.9	750.0	2932.6	16.1	220.7	8.8	7.5
Parliament	38.1	25.6	0.0	0.0	19.8	44.7	0.0	0.0	0.0	0.1
PMO	353.2	259.5	19.5	77.2	240.6	330.6	6.0	45.8	21.9	13.9
Cabinet	2.1	1.9	0.0	0.1	1.3	0.5	0.0	0.0	0.0	0.0
Election Com.	220.4	144.2	2.3	14.8	81.6	195.5	3.6	10.9	6.7	5.6
Establishment	139.6	118.9	1.8	46.6	119.4	120.1	1.9	40.4	33.4	33.6
Public Service Com	6.0	6.0	0.0	0.0	5.4	12.5	0.0	0.0	0.0	0.0
Finance Division	140.1	159.1	8.5	52.4	115.1	197.7	0.1	64.6	37.4	32.7
Banking Division	168.1	174.6	1.6	5.0	56.0	104.8	0.5	34.6	0.0	0.0
IRD	39.4	18.4	0.0	2.3	3.0	45.7	0.0	0.1	5.8	0.2
ERD	12.6	16.6	0.0	0.1	6.1	33.1	0.1	1.7	0.9	5.2
Planning Division	1114.8	484.3	0.5	4.7	31.2	1581.7	0.1	10.1	0.4	0.6
IMED	58.2	43.2	0.0	0.1	38.2	49.0	0.0	0.1	0.1	0.3
Statistics Division	11.9	32.5	0.5	3.7	32.3	165.9	3.7	11.5	31.0	6.9
Foreign Affairs	51.0	1.5	0.0	0.0	0.0	51.0	0.1	0.8	0.0	0.0
Sub-total = LGRD	10299.8	10025.6	827.8	3234.0	9112.8	12102.4	599.7	3641.6	31.4	30.1
LGD	9404.7	8895.6	7.0	2931.8	7988.5	10815.2	543.9	3255.2	31.2	30.1
RD	576.8	811.4	13.4	157.9	798.3	868.2	21.2	264.6	27.4	30.5
CHT	318.3	318.6	41.5	144.2	325.9	419.0	34.7	121.7	45.3	29.1
Sub-total = Defense	307.8	251.6	41.5	45.4	252.0	245.8	1.2	29.4	14.8	12.0
Defense Service	307.8	251.6	41.5	45.4	252.0	245.8	1.2	29.4	14.8	12.0
Def.-Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sub-total=POS	637.6	623.1	39.1	113.3	580.6	652.3	47.9	189.0	17.8	29.0
Law & Justice	144.2	119.8	14.2	37.5	112.1	113.9	19.5	60.6	26.0	53.2
Legislative & Parliament	11.2	15.3	0.0	0.0	7.6	6.1	0.0	0.0	0.0	0.0
Supreme Court	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Judicial Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ministry of Home Affairs.	482.3	488.1	24.9	75.8	460.9	531.4	28.4	128.4	15.7	24.2
Anti-Corruption Commission	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0
Sub-total = Education	5871.7	4555.9	127.0	1367.8	4389.6	7402.0	356.6	2521.0	23.3	34.1

	Budget 2012	Revised Budget 2012	Actual 2012 (January)	Actual 2012 (Up to January)	Actual 2012	Budget FY13	Actual 2013 (January)	Actual 2013 (up to January)	Actual 2012 (up to January) as % of Budget 2012	Actual 2013 (up to January) as % Budget 2013
PMED	3514.0	2460.3	77.2	827.1	2408.0	4382.1	259.7	1488.8	23.5	34.0
Education	2143.0	1975.8	48.9	468.8	1867.1	2553.9	91.5	974.7	21.9	38.2
Sc. & Tech.	214.7	90.9	1.0	71.9	95.1	171.7	5.4	42.9	33.5	25.0
ICT	0.0	28.8	0.0	0.0	19.5	294.3	0.0	14.6	#DIV/0!	4.9
Sub-total = Health	3561.8	3035.6	159.8	241.5	2612.2	3825.4	193.0	696.2	6.8	18.2
HFW	3561.8	3035.6	159.8	241.5	2612.2	3825.4	193.0	696.2	6.8	18.2
Sub-total = SSW	2512.8	2159.5	120.4	294.1	1915.4	2512.9	36.8	410.9	11.7	16.4
SW	262.0	175.1	4.8	31.3	139.5	227.7	8.5	51.1	12.0	22.4
Women's Affairs'	161.4	181.4	0.8	23.0	98.1	225.4	6.5	28.1	14.2	12.5
Lib. Affairs	210.4	69.5	9.8	19.5	63.7	170.8	3.3	32.6	9.3	19.1
Food	425.0	253.4	22.3	98.0	245.4	334.1	15.2	173.1	23.1	51.8
Disaster & Relief	1454.0	1480.1	82.6	122.3	1368.7	1554.9	3.3	126.0	0.0	0.0
Sub-total = HCS	686.1	501.8	4.4	294.8	489.7	589.0	29.3	279.4	43.0	47.4
Housing	686.1	501.8	4.4	294.8	489.7	589.0	29.3	279.4	43.0	47.4
Sub-total = RCRA	688.4	411.3	12.8	177.9	393.4	518.4	43.2	206.4	25.8	39.8
Information	117.0	63.2	5.9	15.5	53.0	63.8	2.4	3.8	13.2	6.0
Cultural Affairs	106.0	77.9	5.2	24.6	68.5	33.3	0.2	3.2	23.2	9.5
Religious Affairs.	161.1	150.8	0.0	79.2	150.9	153.0	36.8	110.5	49.2	72.2
Youth	304.3	119.4	1.7	58.6	121.0	268.3	3.9	88.9	19.3	33.1
Sub-total = FE	8266.7	7911.9	229.4	3703.7	7675.2	9498.1	251.5	2903.7	44.8	30.6
Energy	1114.0	726.1	144.0	234.0	679.0	1608.4	56.9	241.3	21.0	15.0
Power	7152.7	7185.8	85.4	3469.7	6996.1	7889.6	194.6	2662.3	48.5	33.7
Sub-total = Agriculture	3461.7	3369.5	188.8	1078.8	3197.1	4356.0	164.8	1465.0	31.2	33.6
Agriculture	1037.7	1021.5	125.6	442.0	997.0	1242.0	62.8	432.1	42.6	34.8
Fisheries	467.9	416.1	24.7	124.9	411.4	432.3	21.6	104.6	26.7	24.2
Environment	276.4	300.7	9.0	47.0	278.3	325.2	16.1	87.1	17.0	26.8
Land	173.1	87.2	3.4	17.3	67.9	180.2	2.8	21.1	10.0	11.7
Water	1506.6	1544.1	26.1	447.6	1442.5	2176.4	61.5	820.2	29.7	37.7
Sub-total = IES	882.5	1113.7	24.4	173.2	1074.9	2329.5	124.1	256.7	19.6	11.0
Industries	525.8	785.7	5.6	120.8	793.4	1737.0	37.6	106.3	23.0	6.1
Textiles	122.5	99.4	2.2	28.8	91.4	157.5	7.4	25.0	23.5	15.9
Commerce	57.8	101.5	13.4	13.4	88.0	103.5	42.6	42.8	23.3	41.4
Labour	29.3	23.7	0.1	0.3	8.5	127.8	12.0	17.2	1.0	13.5

	Budget 2012	Revised Budget 2012	Actual 2012 (January)	Actual 2012 (Up to January)	Actual 2012	Budget FY13	Actual 2013 (January)	Actual 2013 (up to January)	Actual 2012 (up to January) as % of Budget 2012	Actual 2013 (up to January) as % Budget 2013
Expatriates' Welfare and Overseas Employment	147.0	103.4	3.1	9.9	93.6	203.7	24.6	65.4	6.8	32.1
Sub-total = TC	7743.9	6917.8	227.6	1690.7	5206.2	9474.6	467.0	2323.8	21.8	24.5
Roads	4598.3	2847.1	189.5	1287.3	4475.2	2652.1	263.2	1408.7	28.0	0.0
Railways	0.0	2265.7	0.0	0.0	0.0	3310.5	151.3	447.0	#DIV/0!	13.5
Bridges Division	2245.0	688.1	0.0	302.0	417.8	1151.0	1.5	290.0	13.5	25.2
Shipping	461.9	279.4	31.1	71.9	257.3	717.8	50.9	141.2	15.6	19.7
Civil Aviation	217.1	28.2	4.6	21.7	28.2	326.4	0.0	25.1	10.0	7.7
Post and Tele.	221.8	809.4	2.3	7.7	27.7	1316.9	0.1	12.0	3.5	0.9
a. Total	47276	42363.6995	2037.75	12622.1	37649.1	56439.04	2331.35	15143.8	26.7	26.8

APPENDIX 5 REVENUE COLLECTION

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 2012 (January)	Actual 2012 (Up to January)	Actual 2012	Budget FY13	Actual 2013 (January)	Actual 2013 (up to January)
Tax Revenue (a+b)	79548	95785	96285	8385	49429	95230	116824	9658	57054
a. NBR	76225	91870	92370	8048	47474	91597	112259	9227	54777
a.1 Income	21956	27561	28061	2551	13862	28156	35300	2751	17466
a.2 VAT	29216	34304	34304	2999	17781	33923	40466	3616	20513
a.3 Import	10756	12664	12664	1149	6711	12050	14568	1183	7290
a.4 Excise	507	450	450	16	96	664	997	168	266
a.5 Sup	13375	16220	16220	1284	8770	16339	19969	1453	8918
a.6 Other Taxes	416	671	671	48	254	465	959	55	325
b. Non-NBR	3323	3915	3915	338	1955	3633	4565	431	2277
b.1 NL	63	70	65	6	36	66	72	6	42
b.2 Vehicles	706	975	900	61	394	676	1100	91	442
b.3 Land	433	570	550	34	208	494	608	37	238
b.4 Stamp	2120	2300	2400	237	1317	2397	2785	297	1556
c. Non-tax Revenue	13445	22600	18600	1962	12574	18550	22846	2312	14807
c.1 DP	1427	1845	2517	121	1906	2531	3143	112	3821
c.2 PO&R	829	1059	741	63	283	857	983	57	327
c.3 T&T	0	0	0	0	0	0	0	0	0
c.4 IFT	11188	19696	15342	1778	10385	15163	18720	2143	10659
Total Revenue (a+b+c)	92993	118385	114885	10347	62003	113781	139670	11970	71861
e. Tax-GDP Ratio	10.10	10.65	10.53	0.92	5.40	10.41	11.22	0.93	5.48
f. .Revenue-GDP ratio	11.81	13.16	12.56	1.13	6.78	12.44	13.41	1.15	6.90
g. NBR (Source: NBR)				7559.01	46675.8	94590.6		8990.71	53777.87
h. as % of g				106.5	101.7	96.8		102.6	101.9

APPENDIX 6: REVENUE RECEIPTS (GROWTH SCENARIO)

	(Revised Budget 2012/Budget 2012)*100	(Budget13/Actual 2012)*100	(Budget13/ Revised Budget 2012)*100	Share in Actual 2012	(January 2013/ January 2012)*100	(Actual 2013 up to January/Actual 2012 up to January)*100	(Actual 2013 up to January/ Budget 2013)*100
Tax Revenue(a+b)	100.5	122.7	121.3	83.7	115.2	115.4	48.8
a. NBR	100.5	122.6	121.5	80.5	114.6	115.4	48.8
a.1 Income	101.8	125.4	125.8	24.7	107.8	126.0	49.5
a.2 VAT	100.0	119.3	118.0	29.8	120.6	115.4	50.7
a.3 Import	100.0	120.9	115.0	10.6	103.0	108.6	50.0
a.4 Excise	100.0	150.1	221.6	0.6	1031.1	275.9	26.6
a.5 Sup	100.0	122.2	123.1	14.4	113.1	101.7	44.7
a.6 Other Taxes	100.0	206.4	142.9	0.4	114.9	128.0	33.8
b. Non-NBR	100.0	125.7	116.6	3.2	127.7	116.5	49.9
b.1 NL	92.9	109.1	110.8	0.1	106.3	115.7	57.7
b.2 Vehicles	92.3	162.8	122.2	0.6	149.7	112.2	40.2
b.3 Land	96.5	123.2	110.6	0.4	108.6	114.0	39.1
b.4 Stamp	104.3	116.2	116.0	2.1	125.2	118.1	55.9
c. Non-tax Revenue	82.3	123.2	122.8	16.3	117.8	117.8	64.8
c.1 DP	136.4	124.2	124.9	2.2	92.3	200.5	121.6
c.2 PO&R	70.0	114.8	132.7	0.8	90.3	115.5	33.3
c.3 T&T	0.0	0.0	0.0	0.0	2.9	168.6	0.0
c.4 IFT	77.9	123.5	122.0	13.3	120.6	102.6	56.9
Total Revenue (a+b+c)	97.0	122.8	121.6	100.0	115.7	115.9	51.5

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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