



Year End Report on Fiscal Position

Fiscal Year 2011-12

**Macroeconomic Wing
Finance Division
Ministry Of Finance
Government of the People's Republic of Bangladesh**

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Executive Summary

The Year End Report on Fiscal Position is being for the first time published by the Finance Division. The current report relates to the fiscal year 2011-12, which ended in June 2012. It deals with the trends of selected fiscal variables during the last five years, basically covering data on government expenditure, revenue and overall balance. Data are collected mostly from Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report fiscal year (FY) refers the time period covering from July 1 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore means ten million.

Government expenditure is shown under two broad categories, namely, Non-Development Expenditure and Development Expenditure. Actual growth of total expenditure in fiscal year 2009-10, 2010-11 and 2011-12 were 13.7, 26.4 and 18.8 percent respectively. During this period total actual expenditure as percentage of GDP also grew as evident from the expenditure/GDP ratios of FY10, FY11 and FY12, which were respectively 14.7, 16.3 and 16.7 percent.

Revenue income of the government is generated from both Tax and Non-tax sources. Actual growth of total revenue in 2009-10, 2010-11 and 2011-12 were 17.6, 22.5 and 23.3 percent respectively. During FY10 to FY12, total revenue as percentage of GDP also increased. In FY10, FY11 and FY12 revenue/GDP ratios were 11.0, 11.7 and 12.4 percent respectively.

Overall balance (surplus/deficit) of the budget is calculated either by including grants or by excluding grants. Bangladesh always kept deficit target at less than 5 percent of GDP. In FY10, FY11 and FY12 actual budget deficit (excluding grants) as percentage of GDP were respectively 3.7, 4.5 and 4.1 percent.

Year-end Report on Fiscal Position¹

1.0 Total Expenditure

1.1 Trend in Total Expenditure

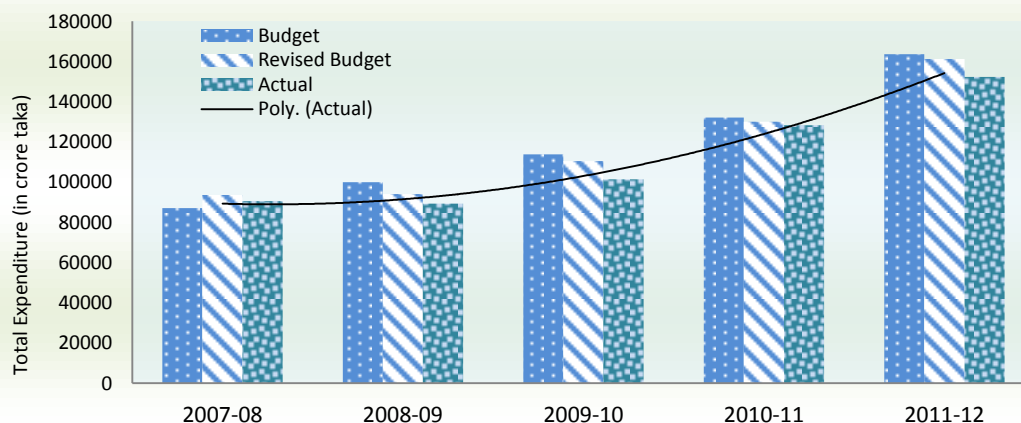
Table-1 contains information on total expenditure covering the period from FY08 to FY12. Over these fiscal years, total expenditure increased gradually which is also evident from Figure 1. Actual expenditure as percentage of original and revised budget varied from year to year. In FY12, actual expenditure as percentage of original budget was 93.2 percent which was 104.1 percent and 97.1 percent in FY08 and FY11 respectively. In the revised budget for FY12, total public expenditure was estimated at 1,61,213 crore taka. This was 1.5 percent lower than the original estimated budget of taka 1,63,589 crore. On the other hand, actual expenditure in FY12 was 1,52,428 crore taka, which was 5.4 percent lower than the revised budget of FY12.

Table 1 Total Expenditure (2007-08 to 2011-12)

(in crore taka)

Year	Budget	Revised Budget	Actual	Actual as % of Budget	Actual as % of Revised Budget
2007-08	87137	93608	90696	104.1	96.9
2008-09	99962	94140	89316	89.3	94.9
2009-10	113819	110523	101521	89.2	91.9
2010-11	132170	130011	128286	97.1	98.7
2011-12	163589	161213	152428	93.2	94.6

Figure 1 Total Expenditure from 2007-08 to 2011-12



¹ This report is based on data generated in the CGA System and the analysis is based on gross basis.

1.2 Total Expenditure: Sector Wise Allocation

Total expenditure against different Ministries/Divisions has been grouped into 14 sectors. Sector-wise allocation as well as actual expenditure for the period from FY08 to FY12 is presented in **Table-2**. Total spending in the FY12 was 93.2 percent of the original budget estimates.

Table 2 Sector-Wise Allocation from 2007-08 to 2011-12 (crore taka)

Sectors	2007-08			2008-09			2009-10			2010-11			2011-12		
	Revised	Budget	Actual	Revised	Budget	Actual	Revised	Budget	Actual	Revised	Budget	Actual	Revised	Budget	Actual
Public Services	8629	9729	8860	9946	12846	7130	13575	18490	9153	9988	18789	8381	17407	23980	13255
Local Gov. and Rural Dev.	6945	7460	6267	7430	7273	7017	9142	8714	8579	10488	10872	10348	12008	12271	11201
Defence Services	5951	5470	6963	6885	6645	7521	7875	7051	8978	9318	9175	11207	12225	11951	12314
Public Order and Safety	5133	4784	5068	6106	5903	5955	6723	6314	6736	7533	6846	7941	8592	8454	8876
Education and Technology	11654	12370	11433	12535	13098	12662	16171	14387	16520	18575	18377	19408	18753	20316	20553
Health	5261	5470	4792	6196	6092	5289	6833	6980	6373	7617	8129	7339	8150	8869	7711
Social Security and Welfare	4627	3904	3552	7565	8262	8045	8070	8882	8125	10426	9674	7980	10329	11053	9011
Housing	804	731	802	1361	986	1391	1249	1248	1263	1303	1272	1358	1370	1508	1340
Recreation, culture and religious affairs	838	934	801	1001	898	964	1177	872	1051	1620	1550	1612	1538	1703	1499
Fuel and Energy	3585	4586	2864	2909	4341	2550	3786	4310	3469	7256	6114	7235	7957	8311	7969
Agriculture	8690	6898	8654	10415	9275	9713	10763	8950	11640	13069	11409	13459	14347	12516	14772
Industrial and Eco Services	662	694	650	919	965	905	904	863	952	928	1219	1069	1561	1301	1663
Transport and Communication	6175	7125	5800	5255	6138	4612	6850	7433	6852	8662	8843	7185	10461	11280	9551
Interest	11967	10785	18915	13314	12564	19266	14646	15808	18552	14578	14709	19783	19796	17997	21717
Non-Development + Development Expenditure (A + B):	80921	80940	85421	91837	95286	93020	107764	110302	108243	121361	126978	124305	144494	151510	141432
Net Outlay for Food Account Operation (C) :	809	300	1421	4	700	57	61	326	-850	352	241	2383	384	631	1233
Loans and Advances - Net (D) :	2239	-2389	3446	559	1971	1830	1187	1630	845	6718	3223	7255	14193	9413	14060
Structural Adjustmet Expenditure (E) :	1700	300	788	750	1000	122	332	332	244	150	150	37	0	0	0
Non-ADP Employment Generation Programmes (F) :	549	588	349	990	1005	558	1180	1228	831	1430	1578	867	2142	2035	1465
Total Expenditure (A+B+C+D+E+F)	86218	79739	91425	94140	99962	95587	110524	113818	109313	130011	132170	134847	161213	163589	158190

1.3 Total Expenditure: Sector Share in Actual Expenditure:

Figure 2 Total Expenditure: Sector Share

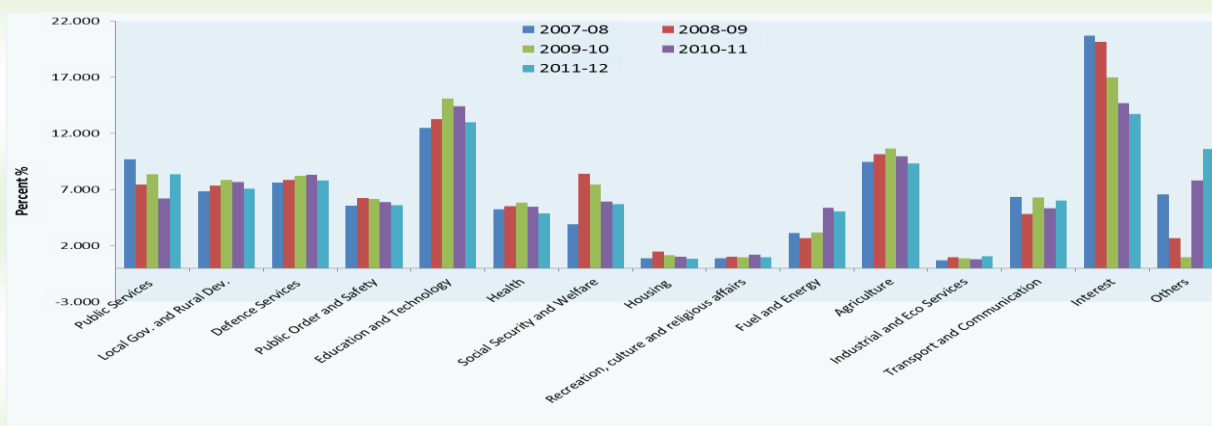


Figure 2 shows sector-wise share of resource utilization from fiscal year 2007-08 to 2011-12. During this period, share of interest payment in total actual expenditure decreased gradually. Regarding other categories, sector share did not show any definite trend during this period.

Sector share of different categories in total actual expenditure for the fiscal year 2011-12 is presented with the help of figure 3. Although the share of interest payment decreased from FY08 to FY12, individually the largest share still went to Interest Payment (14 percent). This was followed by Education and Technology (13 percent).

Figure 3 Sector Share in Actual Expenditure

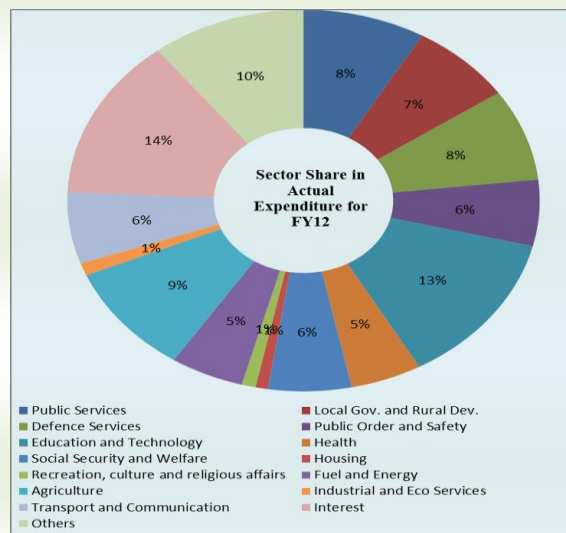
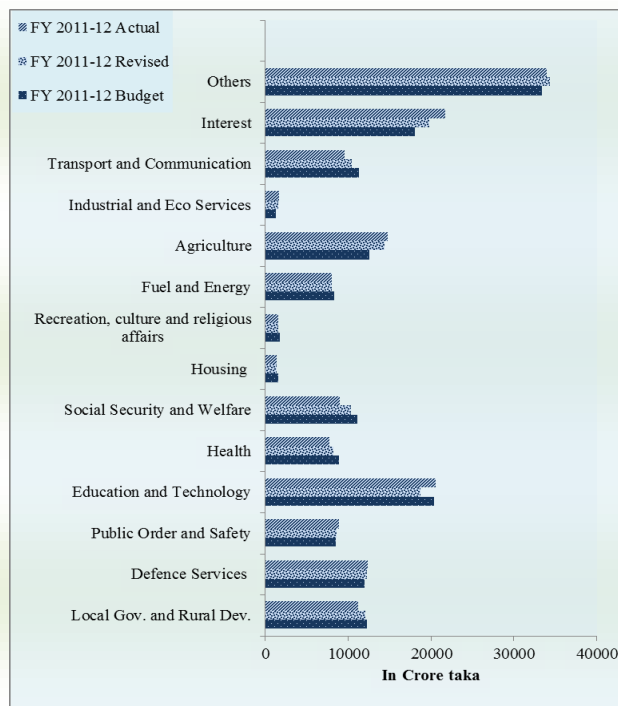


Figure 4 Sector wise Utilization Pattern



1.4 Sector Wise Utilization

Sector-wise utilization pattern of total spending for FY12 is shown in Figure 4. This figure exhibits the comparative position of different sectors in terms of utilization of allocated resources. Apart from interest payment, Education and Agriculture sector had broadly shown better performance. Table containing detail sector-wise data is annexed as Appendix 1.

2.0 Non- Development Expenditure

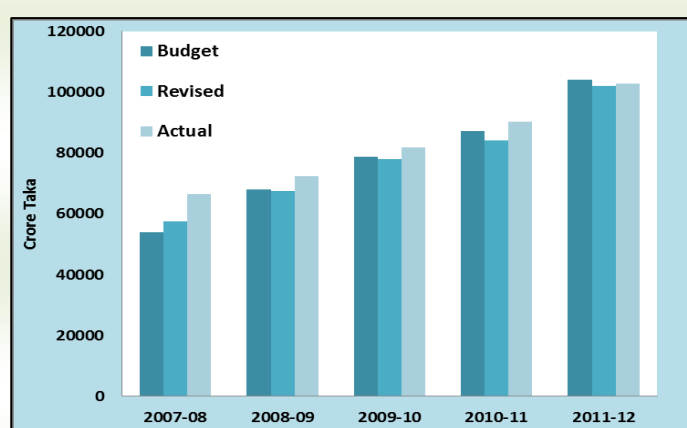
Non-development expenditure showed an increasing trend during FY08 to FY12 period (Figure- 5). For FY12, Non-development expenditure in the revised budget was estimated at 1,02,130 crore (Table-3). This was about 1.4 percent lower than the initial budget estimate and 13.9 percent higher than the actual expenditure in previous

fiscal year. However, actual expenditure in FY12 was higher than the revised budget by 0.6 percent. Actual expenditure increased by 13.8 percent compared to FY11.

Table 3 Non-development Expenditure from 2007-08 to 2011-12

Year	Budget	Revised Budget	Actual	Actual as % of Budget	Actual as % of Revised Budget
2007-08	53976	57618	66371	122.9	115.2
2008-09	67907	67603	72287	106.5	106.9
2009-10	78663	78136	81763	103.9	104.6
2010-11	87284	84188	90303	103.5	107.3
2011-12	104234	102130	102784	98.6	100.6

Figure 5 Non-development Expenditure from FY08 to FY12



2.1 Non-development Expenditure: Sector-wise Allocation²

Table 4 Non-development Expenditure: Sector-Wise Allocation

Description	2010-11			2011-12			Budget 2012 as % of Budget 2011	Budget 2012 as % of Actual 2011	Budget 2012 as % of Revised 2011	Actual 2012 as % of Budget 2012	Actual 2012 as % of Revised 2012
	Revised	Budget	Actual	Revised	Budget	Actual					
GPS	8715	16044	7405	15919	21625	12505	134.8	292.0	248.1	57.8	78.6
LGRD	1956	1868	2059	1982	1971	2088	105.5	95.7	100.8	105.9	105.3
Defence	9131	8949	11022	11961	11631	12050	130.0	105.5	127.4	103.6	100.7
POS	6904	6500	7383	7981	7829	8308	120.4	106.0	113.4	106.1	104.1
Edu	13676	13314	14536	14197	14444	16164	108.5	99.4	105.6	111.9	113.9
Health	4881	4656	4788	5114	5307	5099	114.0	110.8	108.7	96.1	99.7
SSW	8437	7571	6667	8170	8541	7096	112.8	128.1	101.2	83.1	86.9
HCS	828	793	883	868	822	850	103.7	93.1	99.3	103.4	97.9
RCRA	1000	912	1001	1127	1015	1106	111.3	101.4	101.5	109.0	98.1
FE	219	39	220	45	44	42	112.8	20.0	20.1	95.5	93.3
Agr	9993	8217	10549	10977	9054	11576	110.2	85.8	90.6	127.9	105.5
IES	508	400	631	448	418	582	104.5	66.2	82.3	139.2	129.9
TC	3362	3312	3376	3545	3536	3601	106.8	104.7	105.2	101.8	101.6
Interest	14578	14709	19783	19796	17997	21717	122.4	91.0	123.5	120.7	109.7
Total Non-Development Revenue Expenditure	84188	87284	90303	102130	104234	102784	119.4	115.4	123.8	98.6	100.6

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

Allocation under non-development expenditure against different Ministries/Divisions has been grouped into 14 sectors. Sector-wise allocation pattern in FY12 along with allocation in FY11 is presented in **Table-4**. Some of the noticeable features are:

- Compared to FY11, budget for FY12 is 15.4 percent higher than the actual expenditure and 19.4 percent higher than the original budget
- Budget allocation for FY12 has been increased over Revised Budget of FY11 by 23.8 percent. Increment in the allocation against General Public Services is the largest (148.1 percent) followed by allocation against Interest Payments (23.5 percent).

2.2 Ministry wise Utilization

Ministry-wise utilization pattern of the Non-Development expenditure for the FY12 is presented in **Appendix-2**. Some of the noteworthy features are:

- Actual spending in FY12 is 98.6 percent of the budget estimate, which was 103.5 percent for previous fiscal year
- Actual expenditure during FY12 was 0.6 percent higher than the revised budget
- In FY12 performance of most of the ministry was satisfactory

2.3 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) and Programme financed from Non-Development Budget (PFNDB). Trend of non-development expenditure as per economic classification is included in the following table.

Table 5: Non-development Expenditure According to Economic Classification from 2008-09 to 2011-12

Categories	Budget 2008-09	Revised 2008-09	Actual 2008-09	Budget 2009-10	Revised 2009-10	Actual 2009-10	Budget 2010-11	Revised 2010-11	Actual 2010-11	Budget 2011-12	Revised 2011-12	Actual 2011-12
PA	15464	15106	13864	15989	17047	16050	20374	20479	19918	21640	21522	21065
GS	8325	9164	8226	8871	9693	8849	10413	10943	10161	11772	11653	11082
IP	12565	13314	15358	15808	14646	14868	14709	14578	15637	17997	19796	20351
DIP	11274	12003	14017	14471	13255	13497	13271	13156	14214	16519	18145	18803
FIP	1291	1311	1341	1337	1391	1371	1438	1422	1423	1478	1651	1548
SCT	24493	25891	24648	25756	27935	26965	29796	32261	31489	34642	37651	36634
BA	1098	421	184	4288	598	279	1473	641	281	1800	1199	166
AAW	1893	2375	1678	2270	2851	2593	3190	3817	3821	4046	4343	4306
ISE	4117	2074	1663	5469	5566	3561	7366	2257	1570	11006	4821	2859
PFNDB	1151	478	394	1420	1009	803	1498	1012	863	1331	1144	555
TNDE	67912	67605	66015	78666	78140	73968	87287	84190	83740	104234	102129	97018

Status of actual spending in fiscal year 2011-12 as per economic classification is shown in **Figure 6** and 7.

Figure 5: Actual Non-Development Expenditure as per Economic Classification in FY 2011-12

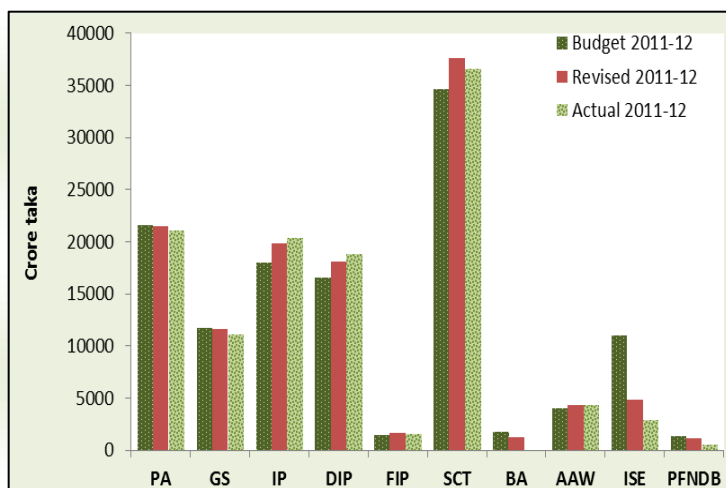
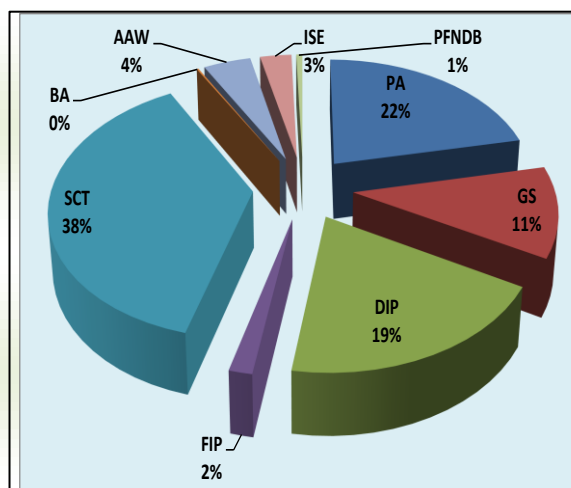


Figure 6: Sector Share in Actual Non-Development Expenditure as per economic Classification



- In FY12 for some categories, like PA (97.3 percent), Good and Services (94.1 percent), IP (113.0 percent) and SCT (105.8 percent) utilization rate is higher than average.

3.0 Development Expenditure³

3.1 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 from fiscal year 2007-08 to fiscal year 2011-12 is shown in Table 8.

- In FY12, actual development expenditure amounts to 81.7 percent of the original Development Budget
- Highest utilization is made in IES (Industries, Jute, Textiles, Commerce, Labor & Overseas) category (122.4 percent). This is followed by expenditure for Fuel and Energy (95.9 percent)

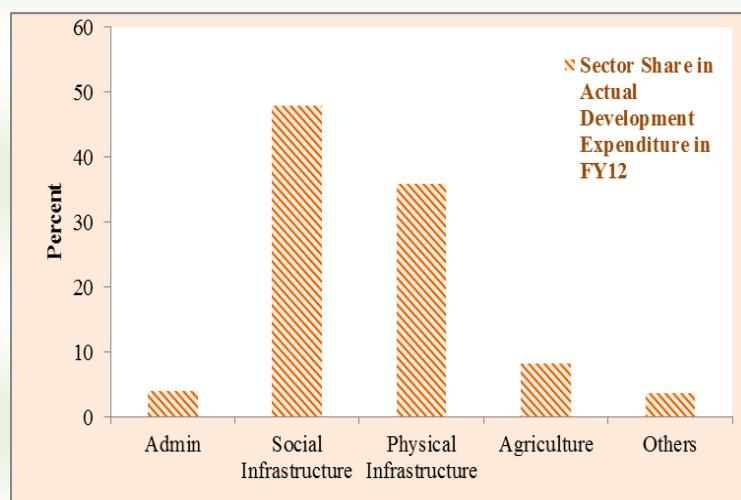
³ Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers.

Table 6: Allocation and Utilization Pattern of Development Expenditure

Description	2007-08			2008-09			2009-10			2010-11			2011-12			
	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual	% of Budget
GPS	1270	1693	783	1324	1431	503	1751	860	469	2745	1273	976	2355	1488	750	31.8
LGRD	6153	5546	4816	5745	5826	5414	7151	7510	6879	9004	8532	8289	10300	10026	9113	88.5
Defence	187	175	130	163	98	82	261	132	94	226	187	185	308	252	252	81.8
POS	462	393	253	576	508	389	722	532	510	346	629	558	637	623	580	91.1
Edu	3710	2996	2747	3495	3206	3091	4105	4375	4169	5063	4899	4872	5872	4556	4389	74.7
Health	2606	2363	1960	2439	2615	1932	3075	2829	2468	3473	2736	2551	3562	3036	2612	73.3
SSW	819	1070	754	2202	1597	1612	1694	1608	1398	2103	1989	1313	2512	2159	1915	76.2
HCS	105	184	168	336	712	729	565	536	537	479	475	475	686	502	490	71.4
RCRA	379	276	237	397	270	218	340	453	401	638	620	611	688	411	393	57.1
FE	4557	3556	2830	4310	2877	2520	4278	3750	3358	6075	7037	7015	8267	7912	7927	95.9
Ag	2223	1976	1827	2315	2004	1819	2374	2655	2421	3192	3076	2910	3462	3370	3196	92.3
IES	387	329	302	611	536	521	524	508	489	819	420	438	883	1113	1081	122.4
TC	4106	2746	2243	3466	2554	1903	4799	3880	3287	5531	5300	3809	7744	6916	5950	76.8
Total Development Expenditure	26964	23303	19050	27379	24234	20733	31639	29628	26480	39694	37173	34002	47276	42364	38648	81.7

3.2 Broad Sector-wise Utilization Pattern

Figure 7: Broad Sector-wise Utilization of Development Expenditure



Total Development Expenditure has been divided into 5 broad categories and status of the actual expenditure FY12 is presented in Figure 8.

➤ Spending FY12 indicates that the maximum share has been spent for Social Infrastructure (47.9 percent) and Physical Infrastructure (35.9 percent)

3.3 Ministry-wise Utilization Pattern

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

4.0 Revenue Collection

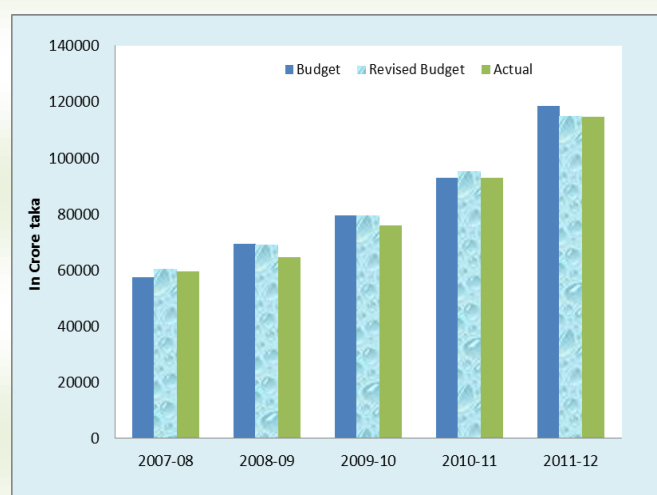
Table 7: Collection of Revenue

Description	FY-2011-12				FY-2010-11				FY-2009-10			FY-2008-09			FY-2007-08		
	Budget	Revised	Actual	Actual as % Budget	Budget	Revised	Actual	Actual as % Budget	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual
Tax Revenue	95784.7	96285.0	95230.3	99.4	76042.4	79052.4	79548.2	104.6	63955.3	63956.1	62484.6	56788.5	55525.6	52868.6	45838.5	48011.5	48132.1
National Board of Revenue (NBR) Tax	91870.0	92370.0	91597.3	99.7	72590.0	75600.0	76225.0	105.0	61000.0	61000.0	59741.8	54500.0	53000.0	50215.6	43850.0	45970.0	45819.5
Taxes on Income and Profit	27561.0	28061.0	28156.2	102.2	21005.0	22105.0	21955.6	104.5	16560.0	16560.0	16234.7	13054.0	13538.0	13434.0	10838.0	11005.0	11668.9
Value Added Tax (VAT)	34304.0	34304.0	33923.5	98.9	27092.4	28274.0	29215.7	107.8	22795.0	22795.0	23077.9	20249.0	20116.0	19118.8	15890.0	17013.0	16901.5
Import Duty	12634.0	12634.0	11983.0	94.8	10884.7	10888.0	10755.9	98.8	10430.0	10430.0	8865.7	10862.0	9570.0	8440.4	9354.0	9300.0	8767.9
Export Duty	30.0	30.0	67.3	224.2	0.0	27.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Excise Duty	450.0	450.0	664.4	147.6	275.0	275.0	506.5	184.2	261.0	261.0	345.6	251.0	237.0	282.9	200.0	213.0	288.2
Supplementary Duty	16220.0	16220.0	16338.5	100.7	12865.9	13554.0	13375.1	104.0	10485.0	10485.0	10798.3	9528.0	9121.0	8538.4	7168.0	7970.0	7758.2
Other Taxes and Duties	671.0	671.0	464.5	69.2	467.0	477.0	416.1	89.1	469.0	469.0	419.5	556.0	418.0	401.0	400.0	469.0	434.8
Non-NBR Tax	3914.7	3915.0	3632.9	92.8	3452.4	3452.4	3323.2	96.3	2955.3	2956.1	2742.8	2288.5	2525.6	2653.0	1988.5	2041.5	2312.6
Narcotics and Liquor Duty	70.0	65.0	66.0	94.2	71.4	60.0	63.4	88.8	55.0	60.0	57.5	50.0	52.0	55.4	50.0	50.0	50.8
Taxes on Vehicles	975.0	900.0	675.7	69.3	870.0	905.0	705.9	81.1	660.0	675.0	648.1	550.0	550.0	654.6	440.9	495.0	516.9
Land Revenue	569.7	550.0	493.8	86.7	549.0	525.4	433.3	78.9	490.3	392.1	401.5	423.5	408.6	336.5	463.5	363.5	352.1
Stamp Duty (Non Judicial)	2300.0	2400.0	2397.4	104.2	1962.0	1962.0	2120.5	108.1	1750.0	1829.0	1635.7	1265.0	1515.0	1606.4	1034.0	1133.0	1392.8
Total- Tax Revenue:	95784.7	96285.0	95230.3	99.4	76042.4	79052.4	79548.2	104.6	63955.3	63956.1	62484.6	56788.5	55525.6	52868.6	45838.5	48011.5	48132.1
Non-Tax Revenue	22600.4	18600.0	18550.4	82.1	16804.9	16135.3	13445.0	80.0	15506.0	15525.3	13419.9	12592.4	13654.4	11698.7	11462.9	12526.0	11337.3
Total Revenue	118385.1	114885.0	113780.7	96.1	92847.3	95187.7	92993.2	100.2	79461.4	79481.4	75904.5	69380.9	69180.0	64567.3	57301.4	60537.5	59469.4
Tax-GDP Ratio			10.4				10.0				9.0						
Revenue-GDP ratio			12.4				11.7				10.9						

4.1 Total Revenue

Following table shows revenue collection position during the period from FY08 to FY12.

Figure 8 Revenue Collection from 2007-08 to 2011-12



- Total Revenue Collection has been increasing gradually
- Total Revenue collection in FY2012 was 12.4 percent of the GDP which was 11.7 in FY11
- In FY12, 96.1 percent of the budget estimate was achieved. This was 100.2 percent in FY11
- Total Revenue collection for the FY12 registers 22.4 percent growth over the previous fiscal year (FY11) and
- Achievement as to annual target was 96.1 percent compared to 100.2 percent in FY11

4.2 Sources of Revenue:

- In FY12 major share of the government revenue comes from NBR sources (80.5 percent)
- Annual target 99.7 percent was achieved in the case of NBR taxes, while the rate were 92.8 and 82.1 percent for Non-NBR tax and NTR respectively

Figure 10 Sources of Revenue (2011-12)

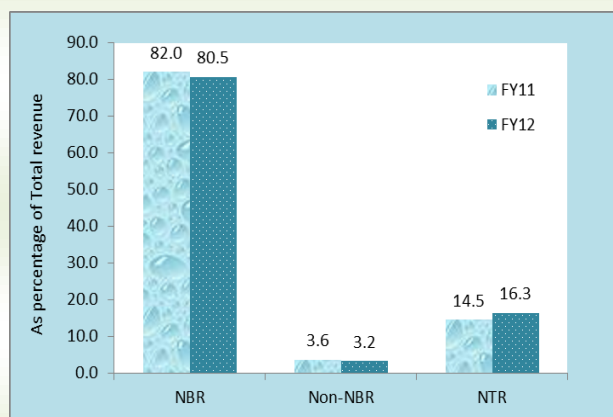
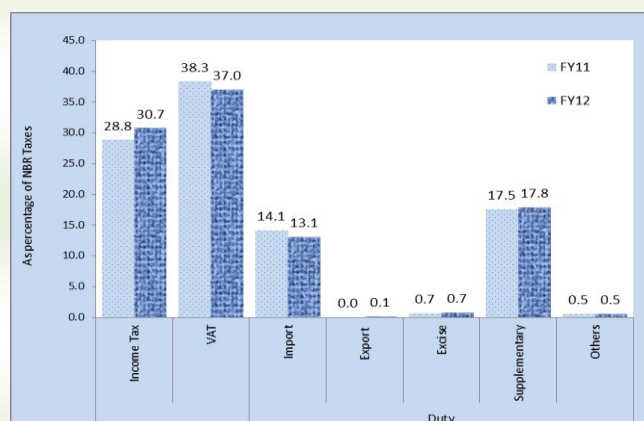


Figure 9 Share Among NBR Tax (2011-12)

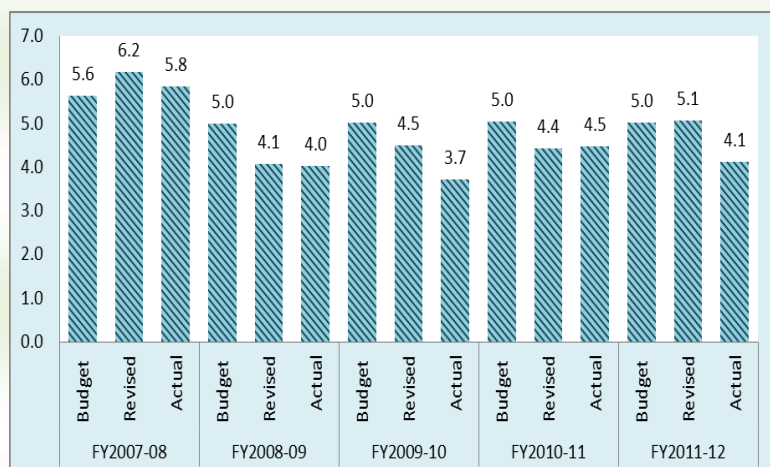


4.3 Tax Revenue

- In FY12 actual tax revenue collection was 10.41 percent of GDP
- Tax Revenue Collection is 99.4 percent of the budget target, which was 104.6 percent in FY11\
- In FY12, major portion of the NBR tax comes from Indirect Taxes. Out of total NBR tax 30.7 percent comes from Income Tax and 37.0 percent from VAT

5.0 Budget Deficit and Financing

Figure 11 Budget Deficit from period 2008-09 to 2012



- Actual budget deficit persistently remained below 5 percent of GDP
- Major portion of the deficit was financed from the domestic sources for the last five years
- Budget deficit (excluding grants) in FY12 as percentage of GDP was 4.1 percent. Including grants the deficit was 3.7 percent of GDP.
- In FY12 deficit was 4.1 percent of GDP. Out of which 3.3 percent was financed from domestic sources and 0.4 percent was financed from foreign sources. The rest was financed by foreign grants.

The following table shows budget deficit and financing position form FY08 to FY12.

Table 8 Deficit and Financing

Description	FY2007-08			FY2008-09			FY2009-10			FY2010-11			FY2011-12		
	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual	Budget	Revised	Actual
Revenue Receipts															
Revenues	57301	60539	59469	69382	69180	64568	79461	79484	75905	92847	95187	92993	118385	114885	114693
Foreign Grants	4255	4388	2445	6346	4929	2131	5130	3742	3218	4809	4224	2450	4938	4460	3566
Total Receipts	61556	64927	61914	75728	74109	66699	84591	83226	79123	97656	99411	95443	123323	119345	118259
Expenditure															
Non-Development Expenditure	52928	56989	57690	66756	67125	65623	77243	77129	73168	85786	83177	82878	102903	100985	96463
Development Expenditure	28475	24349	19827	29536	25702	21684	34287	31816	28115	42770	39615	35734	50642	45650	40672
Others	5734	12270	13178	3672	1313	2009	2289	1580	238	3614	7219	9674	10044	14577	15293
Total Expenditure	87137	93608	90695	99964	94140	89316	113819	110525	101521	132170	130011	128286	163589	161212	152428
Deficit(including Grant):	-25581	-28681	-28781	-24236	-20031	-22617	-29228	-27299	-22398	-34514	-30600	-32843	-40266	-41867	-34169
Deficit(Excluding Grant):	-29836	-33069	-31226	-30582	-24960	-24748	-34358	-31041	-25616	-39323	-34824	-35293	-45204	-46327	-37735
Balance As % of GDP(Excluding Grant):	-5.6	-6.2	-5.8	-5.0	-4.1	-4.0	-5.0	-4.5	-3.7	-5.0	-4.4	-4.5	-5.0	-5.1	-4.1
Financing															
Foreign Borrowing (Net)	6305	8756	6204	7236	5833	2603	8673	9972	6036	10834	5783	2629	13058	7399	3625
Domestic Borrowing (Net)	19276	19923	24010	16998	14198	20012	20555	17325	15820	23680	24817	30211	27208	34469	30543
Foreign borrowing as % of GDP	1.2	1.6	1.2	1.2	0.9	0.4	1.3	1.4	0.9	1.4	0.7	0.3	1.5	0.8	0.4
Domestic Borrowing as % of GDP	3.6	3.7	4.5	2.8	2.3	3.3	3.0	2.5	2.3	3.0	3.2	3.8	3.0	3.8	3.3
Borrowing from Banking System (Net)	7253	10398	9560	13498	10698	13793	16755	8661	-2092	15680	18379	25210	18957	29115	27191
Total - Financing :	25581	28679	30214	24234	20031	22615	29228	27297	21856	34514	30600	32840	40266	41868	34168
GDP :	530300	535415	535415	613111	614943	614943	686730	690571	690571	780290	787495	787495	899670	914784	914784

Appendix

Appendix 1 Budget at a Glance of FY11 and FY12

Budget at a Glance						
Description	2010-11			2011-12		
	Budget	Revised	Actual	Budget	Revised	Actual
Revenue and Foreign Grants						
Revenues	92847	95187	92993	118385	114885	114693
Tax Revenue	76042	79052	79548	95785	96285	95228
NBR Tax Revenue	72590	75600	76225	91870	92370	91595
Non-NBR Tax Revenue	3452	3452	3323	3915	3915	3633
Non-Tax Revenue	16805	16135	13445	22600	18600	19465
Foreign Grants	4809	4224	2450	4938	4460	3566
Total	97656	99411	95443	123323	119345	118259
Expenditure						
Non-Development Expenditure	85786	83177	82878	102903	100985	96463
Non-Development Revenue Expenditure	75230	77103	77488	87851	91823	89299
of which						
Domestic Interest	13271	13156	14214	16519	18145	18803
Foreign Interest	1438	1422	1423	1478	1651	1548
Non-Development Capital Expenditure	10556	6074	5390	15052	9163	7164
Net Outlay for Food Account Operation	241	351	2383	631	384	1233
Loans & Advances (Net)	3223	6718	7254	9413	14193	14060
Structural Adjustment Expenditure	150	150	37	0	0	0
Development Expenditure	42770	39615	35734	50642	45650	40672
Development Programmes Financed from Revenue Budget	1498	1011	864	1331	1144	555
Non-ADP Project	1578	1430	867	2035	2142	1465
Annual Development Programme	38500	35880	33284	46000	41080	37508
Non-ADP FFW and Transfer	1194	1294	719	1276	1284	1144
Total - Expenditure :	132170	130011	128286	163589	161212	152428
Overall Balance (including Grant):	-34514	-30600	-32843	-40266	-41867	-34169
(In percent of GDP)	-4.42	-3.89	-4.17	-4.48	-4.58	-3.74
Deficit(Excluding Grant):	-39323	-34824	-35293	-45204	-46327	-37735
(In percent of GDP)	-5.04	-4.42	-4.48	-5.02	-5.06	-4.13
Financing						
Foreign Borrowing (Net)	10834	5783	2629	13058	7399	3625
Foreign Borrowing	15968	10920	8056	18685	14036	9513
Amortization	-5134	-5137	-5427	-5627	-6637	-5888
Domestic Borrowing	23680	24817	30589	27208	34469	30543
Borrowing from Banking System (Net)	15680	18379	25210	18957	29115	27191
Non-Bank Borrowing (Net)	8000	6438	5379	8251	5354	3352
Total - Financing :	34514	30600	33218	40266	41868	34168
GDP :	780290	787495	787495	899670	914784	914784

Appendix 2 Total Expenditure: Sector-wise utilization

Sectors	2007-08		2008-09		2009-10		2010-11		2011-12	
	Actual as % of Budget	Actual as % of Revised budget	Actual as % of Budget	Actual as % of Revised budget	Actual as % of Budget	Actual as % of Revised budget	Actual as % of Budget	Actual as % of Revised budget	Actual as % of Budget	Actual as % of Revised budget
Public Services	91.1	102.7	55.5	71.7	49.5	67.4	44.6	83.9	55.3	76.1
Local Gov. and Rural Dev.	84.0	90.2	96.5	94.4	98.5	93.8	95.2	98.7	91.3	93.3
Defence Services	127.3	117.0	113.2	109.2	127.3	114.0	122.1	120.3	103.0	100.7
Public Order and Safety	105.9	98.7	100.9	97.5	106.7	100.2	116.0	105.4	105.0	103.3
Education and Technology	92.4	98.1	96.7	101.0	114.8	102.2	105.6	104.5	101.2	109.6
Health	87.6	91.1	86.8	85.4	91.3	93.3	90.3	96.4	86.9	94.6
Social Security and Welfare	91.0	76.8	97.4	106.3	91.5	100.7	82.5	76.5	81.5	87.2
Housing	109.7	99.8	141.1	102.2	101.2	101.1	106.8	104.2	88.9	97.8
Recreation, culture and religious affairs	85.8	95.6	107.3	96.3	120.5	89.3	104.0	99.5	88.0	97.5
Fuel and Energy	62.5	79.9	58.7	87.7	80.5	91.6	118.3	99.7	95.9	100.2
Agriculture	125.5	99.6	104.7	93.3	130.1	108.1	118.0	103.0	118.0	103.0
Industrial and Eco Services	93.7	98.2	93.8	98.5	110.3	105.3	87.7	115.2	127.8	106.5
Transport and Communication	81.4	93.9	75.1	87.8	92.2	100.0	81.3	82.9	84.7	91.3
Interest	175.4	158.1	153.3	144.7	117.4	126.7	134.5	135.7	120.7	109.7
Others	-499.9	113.3	54.9	111.5	30.4	38.8	203.0	121.9	138.7	100.2
Total Expenditure	105.5	105.6	97.6	101.3	98.1	100.4	97.9	102.4	93.3	97.9

Appendix 3 Non-Development Expenditure: Sector-wise Utilization

Description	2007-08			2008-09			2009-10			2010-11			2011-12			Budget 2012 as % of Budget 2011	Budget 2012 as % of Actual 2011	Budget 2012 as % of Revised 2011	Actual 2012 as % of Budget 2012	Actual 2012 as % of Revised 2012
	Revised	Budget	Actual	Revised	Budget	Actual	Revised	Budget	Actual	Revised	Budget	Actual	Revised	Budget	Actual					
GPS	6936	8459	8077	8515	11522	6627	12715	16739	8684	8715	16044	7405	15919	21625	12505	134.8	292.0	248.1	57.8	78.6
LGRD	1399	1307	1451	1604	1528	1603	1632	1563	1700	1956	1868	2059	1982	1971	2088	105.5	95.7	100.8	105.9	105.3
Defence	5776	5283	6833	6787	6482	7439	7743	6790	8884	9131	8949	11022	11961	11631	12050	130.0	105.5	127.4	103.6	100.7
POS	4740	4322	4815	5598	5327	5566	6191	5592	6226	6904	6500	7383	7981	7829	8308	120.4	106.0	113.4	106.1	104.1
Edu	8658	8660	8686	9329	9603	9571	11796	10282	12351	13676	13314	14536	14197	14444	16164	108.5	99.4	105.6	111.9	113.9
Health	2898	2864	2832	3581	3653	3357	4004	3905	3905	4881	4656	4788	5114	5307	5099	114.0	110.8	108.7	96.1	99.7
SSW	3557	3085	2798	5968	6060	6433	6462	7188	6727	8437	7571	6667	8170	8541	7096	112.8	128.1	101.2	83.1	86.9
HCS	620	626	634	649	650	662	713	683	726	828	793	883	868	822	850	103.7	93.1	99.3	103.4	97.9
RCRA	562	555	564	731	501	746	724	532	650	1000	912	1001	1127	1015	1106	111.3	101.4	101.5	109.0	98.1
FE	29	29	34	32	31	30	36	32	111	219	39	220	45	44	42	112.8	20.0	20.1	95.5	93.3
Agr	6714	4675	6827	8411	6960	7894	8108	6576	9219	9993	8217	10549	10977	9054	11576	110.2	85.8	90.6	127.9	105.5
IES	333	307	348	383	354	384	396	339	463	508	400	631	448	418	582	104.5	66.2	82.3	139.2	129.9
TC	3429	3019	3557	2701	2672	2709	2970	2634	3565	3362	3312	3376	3545	3536	3601	106.8	104.7	105.2	101.8	101.6
Interest	11967	10785	18915	13314	12564	19266	14646	15808	18552	14578	14709	19783	19796	17997	21717	122.4	91.0	123.5	120.7	109.7
Total Non-Development Revenue Expenditure	57618	53976	66371	67603	67907	72287	78136	78663	81763	84188	87284	90303	102130	104234	102784	119.4	115.4	123.8	98.6	100.6

Appendix 4 Non-Development Expenditure: Ministry wise Utilization 2007-08 to 2011-12

Description	Revised 2007-08	Budget 2007-08	Actual 2007-08 Up to June (Final)	Revised 2008-09	Budget 2008-09	Actual 2008-09 Up to June (Final)	Revised 2009-10	Budget 2009-10	Actual 2009-10 Up to June (Final)	Revised 2010-11	Budget 2010-11	Actual 2010-11 Up to June (Final)	Revised 2011-12	Budget 2011-12	Actual 2011-12 Up to June (Final)	Actual 2012 as % of Budget 2012
GPS	6936	8459	8077	8515	11522	6627	12715	16739	8684	8715	16044	7405	15919	21625	12505	57.8
Office of the President	6	5	6	7	6	7	9	7	8	11	9	10	11	11	11	100.0
Parliament	20	21	18	45	41	34	73	59	65	105	99	97	114	123	101	82.1
Prime Ministers Office	100	102	83	95	88	85	151	93	147	181	118	177	177	153	184	120.3
Cabinet Division	16	16	14	16	16	14	31	19	22	48	45	27	47	48	48	100.0
Election Commission	103	536	82	462	462	355	339	355	46	311	311	307	190	199	110	55.3
Ministry of Public Administration	620	613	615	695	670	679	740	663	705	930	755	890	851	838	913	108.9
Public Service Commission	10	10	8	13	12	12	17	14	17	19	17	20	20	21	20	95.2
Finance Division	4850	6068	6018	5761	8905	4054	9621	14177	5745	5287	12973	3920	12531	18204	8971	49.3
Bank and Financial Institution Division	0	0	0	0	0	0	28	0	22	40	19	54	59	70	45	64.3
Internal Resources Division (IRD)	740	693	754	878	826	872	862	785	1126	919	910	1069	976	1009	1103	109.3
Economic Relations Division	78	53	63	87	85	66	128	79	116	131	75	126	133	118	178	150.8
Planning Division	92	86	94	105	96	101	134	121	135	39	36	62	45	49	42	85.7
Implementation, Monitoring and Evaluation Division	7	7	7	8	6	7	10	9	10	11	11	9	12	13	11	84.6
Statistics and Informatics Division	0	0	0	0	0	0	0	0	0	86	88	110	132	161	137	85.1
Ministry of Foreign Affairs	294	249	315	342	308	340	571	357	519	596	577	526	621	608	631	103.8
Tax Ombudsman Office	0	0	0	1	1	1	1	1	1	1	1	1	0	0	0	0.0
LGRD	1399	1307	1451	1604	1528	1603	1632	1563	1700	1956	1868	2059	1982	1971	2088	105.9
Local Government Division	1034	991	1079	1189	1103	1184	1253	1196	1318	1502	1444	1604	1497	1504	1601	106.4
Rural Development and Co-operatives Division	152	155	161	185	178	189	189	169	191	216	216	217	236	225	238	105.8
Ministry of Chittagong Hill Tracts Affairs	213	161	211	230	247	230	190	198	191	238	208	238	249	242	249	102.9
Defence	5776	5283	6833	6787	6482	7439	7743	6790	8884	9131	8949	1132	11961	11631	12050	103.6
Ministry of Defence - Defence Services	5682	5189	6707	6677	6375	7295	7612	6675	8707	8071	8798	10809	11783	11266	11828	105.0
Ministry of Defence - Others Services	94	94	126	110	107	144	131	115	177	160	151	213	178	365	222	60.8
POS	4740	4322	4815	5598	5327	5566	6191	5592	6226	6904	6500	7383	7981	7829	8308	106.1
Armed Forces Division	0	0	0	0	0	0	0	0	0	0	0	0	12	12	12	100.0
Law and Justice Division	264	214	252	293	336	301	378	279	387	438	408	465	484	463	504	108.9
Legislative and Parliamentary Affairs Division	0	0	0	0	0	0	5	0	5	8	5	7	7	8	7	87.5
Supreme Court	28	27	29	37	32	36	55	37	53	76	56	77	89	76	90	118.4
Judicial Service Commission																0.0
Ministry of Home Affairs	4422	4066	4509	5241	4940	5206	5729	5254	5758	6352	6005	6806	7357	7238	7663	105.9
Anti Corruption Commission	26	15	25	27	19	23	24	22	23	30	26	28	32	32	32	100.0
Edu	8658	8660	8686	9329	9603	9571	11796	10282	12351	13676	13314	14536	14197	14444	16164	111.9
Ministry of Primary and Mass Education	3386	3371	3491	3464	3603	3709	4019	3749	4360	4936	4855	5203	5267	5442	5786	106.3
Ministry of Education - Education Division	5161	5174	5090	5733	5868	5726	7520	6294	7751	8431	8179	9033	8657	8707	10070	115.7
Ministry of Science and Technology :	111	115	105	132	132	136	257	239	240	309	280	300	195	295	239	81.0
Ministry of Information and Communication Technology	0	0	0	0	0	0	0	0	0	0	0	0	78	0	69	0.0
Health	2898	2864	2832	3581	3653	3357	4004	3905	3905	4881	4656	4788	5114	5307	5099	96.1
Ministry of Health and Family Welfare	2898	2864	2832	3581	3653	3357	4004	3905	3905	4881	4656	4788	5114	5307	5099	96.1
SSW	3557	3085	2798	5968	6060	6433	6462	7188	6727	8437	7571	6667	8170	8541	7096	83.1
Ministry of Social Welfare	749	748	758	921	919	924	1203	1191	1397	1674	1685	1685	1773	1777	1769	99.5
Ministry of Women and Childrens' Affairs	1029	731	827	1098	1215	1120	1058	1130	1063	988	1031	904	1057	1075	1015	94.4
Ministry of Liberation Affairs	106	105	106	161	159	159	307	292	305	491	470	467	518	482	505	104.8
Food Division	1673	1501	1107	3788	3767	4230	329	4575	1273	972	407	1073	851	935	879	94.0
Disaster Management and Relief Division	0	0	0	0	0	0	3565	0	2689	4312	3978	2538	3971	4272	2928	68.5
HCS	620	626	634	649	650	662	713	683	726	828	793	883	868	822	850	103.4
Ministry of Housing and Public Works	620	626	634	649	650	662	713	683	726	828	793	883	868	822	850	103.4
RCRA	562	555	564	731	501	746	724	532	650	1000	912	1001	1127	1015	1106	109.0
Ministry of Information	317	328	317	458	245	475	311	265	321	366	334	350	386	391	366	93.6
Ministry of Cultural Affairs	61	59	64	65	63	66	82	63	78	158	86	169	140	130	131	100.8
Ministry of Religious Affairs	60	54	60	62	61	68	76	62	76	102	134	103	110	110	108	98.2
Ministry of Youth and Sports	124	114	123	146	132	137	255	142	175	374	358	379	491	384	501	130.5
EE	29	29	34	32	31	30	36	32	111	219	39	220	45	44	42	95.5
Energy and Mineral Resources Division	26	25	25	28	27	27	32	28	107	214	34	215	39	37	36	97.3
Power Division	3	4	9	4	4	3	4	4	4	5	5	5	6	7	6	85.7
Agr	6714	4675	6827	8411	6960	7894	8108	6576	9219	9993	8217	10549	10977	9054	11576	127.9
Agriculture	5352	3494	5427	6868	5516	6329	5752	5070	6852	7393	5684	7896	8238	6368	8852	139.0
Ministry of Fishery and Animal Resources	354	332	356	406	380	385	473	398	438	492	486	500	515	509	528	103.7
Ministry of Environment and Forest	180	156	164	179	178	177	769	191	774	942	955	952	959	955	959	100.4
Ministry of Land	314	323	361	352	341	396	416	370	428	477	450	510	548	501	545	108.8
Ministry of Water Resources	514	370	519	606	545	607	698	547	727	689	642	691	717	721	692	96.0
IS	333	307	348	383	354	384	396	339	463	508	400	631	448	418	582	139.2
Ministry of Industries	162	162	164	164	161	165	78	64	79	95	90	136	100	100	99	99.0
Ministry of Textiles and Jute	50	39	59	56	49	62	63	49	64	147	70	90	80	75	82	109.3
Ministry of Commerce	52	46	55	80	74	81	82	78	83	75	62	144	105	106	258	243.4
Ministry of Labour and Employment	22	23	22	24	24	27	35	23	35	50	39	50	72	53	64	120.8
Ministry of Expatriates' Welfare and Overseas Employment	47	37	48	59	46	49	138	125	202	141	139	211	91	84	79	94.0
TC	3429	3019	3557	2701	2672	2709	2970	2634	3565	3362	3312	3376	3545	3536	3601	101.8
Roads Division	2267	2079	2368	2261	2288	2209	2443	2208	2466	2760	2761	2652	1334	2852	2815	98.7
Railway Ministry	0	0	0	0	0	0	0	0	0	0	0	0	1525	0	1	0.0
Bridges Division	0	0	0	0	1	0	0	1	0	2	0	1	0	0	0	0.0
Ministry of Shipping	56	54	56	101	71	100	142	104	133	196	159	221	192	191	191	100.0
Ministry of Civil Aviation and Tourism	6	6	7	6	6	10	8	6	585	18	9	23	78	79	84	106.3
Ministry of Post and Telecommunications	1100	880	1126	333	306	390	377	315	381	386	383	469	416	414	510	123.2
Interest	11967	10785	18915	13314	12564	19266	14646	15808	18552	14578	14709	19783	19796	17997	21717	120.7
Domestic	10621	9464	17490	12003	11273	17925	13255	14471	17181	13156	13271	18360	18145	16519	20169	122.1
Foreign	1346	1321	1425	1311	1291	1341	1391	1337	1371	1422	1438	1423	1651	1478	1548	104.7
Total Non-Development Revenue Expenditure	57618	53976	66371	67603 </												

Appendix 5 Development Expenditure: Ministry-wise Utilization

Description	Revised 2007-08	Budget 2007-08	Actual 2007-08 Up to June (Final)	Revised 2008-09	Budget 2008-09	Actual 2008-09 Up to June (Final)	Revised 2009-10	Budget 2009-10	Actual 2009-10 Up to June (Final)	Revised 2010-11	Budget 2010-11	Actual 2010-11 Up to June (Final)	Revised 2011-12	Budget 2011-12	Actual 2011-12 Up to June (Final)
Sub-total = GPS	1693	1270	783	1431	1324	503	860	1751	469	1273	2745	976	1488	2355	750
Parliament	11	9	7	4	6	0	4	6	1	15	1	4	26	38	20
Prime Ministers Office	184	250	140	192	204	106	110	154	64	315	174	288	260	353	241
Cabinet Division	4	12	0	4	6	3	2	4	2	2	7	1	2	2	1
Election Commission	411	0	333	150	88	100	120	240	82	194	301	170	144	220	83
Ministry of Public Administration	150	108	108	115	96	59	92	95	59	127	114	108	119	140	119
Public Service Commission	3	2	2	2	5	0	2	8	2	6	1	6	6	6	5
Finance Division	295	254	105	182	410	115	86	230	70	97	122	63	159	140	115
Bank and Financial Institution Division	0	0	0	0	0	0	197	0	71	105	131	70	175	168	56
Internal Resources Division (IRD)	74	52	5	49	90	40	17	36	21	19	36	1	18	39	3
Economic Relations Division	22	32	20	22	23	6	21	21	5	11	15	9	17	13	6
Planning Division	517	511	51	687	340	56	177	880	62	80	1654	37	484	1115	31
Implementation, Monitoring and Evaluation Division	21	40	12	24	46	18	31	45	30	51	61	51	43	58	38
Statistics and Informatics Division	0	0	0	0	0	0	0	0	0	247	121	165	33	12	32
Ministry of Foreign Affairs	1	0	0	0	10	0	1	32	0	4	7	3	2	51	0
Sub-total = LGRD	5546	6153	4816	5826	5745	5414	7510	7151	6879	8532	9004	8289	10026	10300	9113
Local Government Division	5037	5709	4322	5220	5197	4854	6957	6736	6444	7837	8178	7573	8896	9405	7989
Rural Development and Co-operatives Division	253	186	244	283	218	249	278	220	195	384	469	414	811	577	798
Ministry of Chittagong Hill Tracts Affairs	256	258	250	323	330	311	275	195	240	311	357	302	319	318	326
Sub-total = Defence	175	187	130	98	163	82	132	261	94	187	226	185	252	308	252
Ministry of Defence - Defence Services	175	187	130	98	163	82	132	261	94	187	226	185	252	308	252
Ministry of Defence - Others Services															
Sub-total = POS	393	462	253	508	576	389	532	722	510	629	346	558	623	637	580
Armed Forces Division															
Law and Justice Division	60	77	19	45	75	31	39	174	35	66	29	65	120	144	112
Legislative and Parliamentary Affairs Division	0	0	0	0	0	0	0	0	0	6	1	3	15	11	8
Supreme Court															
Judicial Service Commission															
Ministry of Home Affairs	329	385	232	461	499	357	492	547	475	557	316	490	488	482	460
Anti Corruption Commission	4	0	2	2	2	1	1	1	0	0	0	0	0	0	0
Sub-total = Edu	2996	3710	2747	3206	3495	3091	4375	4105	4169	4899	5063	4872	4556	5872	4389
Ministry of Primary and Mass Education	1887	2280	1741	2114	2369	2049	2823	2862	2700	3057	3207	3151	2460	3514	2408
Ministry of Education - Education Division	1000	1316	904	986	989	937	1431	1101	1352	1724	1686	1598	1976	2143	1867
Ministry of Science and Technology :	109	114	102	106	137	105	121	142	117	118	170	123	91	215	92
Ministry of Information and Communication Technology	0	0	0	0	0	0	0	0	0	0	0	0	29	0	22
Sub-total = Health	2363	2606	1960	2615	2439	1932	2829	3075	2468	2736	3473	2551	3036	3562	2612
Ministry of Health and Family Welfare	2363	2606	1960	2615	2439	1932	2829	3075	2468	2736	3473	2551	3036	3562	2612
Sub-total = SSW	1070	819	754	1597	2202	1612	1608	1694	1398	1989	2103	1313	2159	2512	1915
Ministry of Social Welfare	53	62	41	90	74	55	80	109	74	98	235	89	175	262	139
Ministry of Women and Childrens' Affairs	81	94	78	117	140	113	157	215	152	205	209	159	181	161	98
Ministry of Liberation Affairs	10	10	9	9	40	5	7	70	6	43	29	24	70	210	64
Food Division	926	653	626	1381	1948	1439	35	1300	26	244	320	217	253	425	245
Disaster Management and Relief Division	0	0	0	0	0	0	1329	0	1140	1399	1310	824	1480	1454	1369
Sub-total = HCS	184	105	168	712	336	729	536	565	537	475	479	475	502	686	490
Ministry of Housing and Public Works	184	105	168	712	336	729	536	565	537	475	479	475	502	686	490
Sub-total = RCRA	276	379	237	270	397	218	453	340	401	620	638	611	411	688	393
Ministry of Information	61	124	47	40	65	12	78	65	58	94	105	85	63	117	53
Ministry of Cultural Affairs	52	80	33	76	62	60	70	85	50	78	128	75	78	106	68
Ministry of Religious Affairs	113	120	107	121	117	118	182	114	181	147	137	152	151	161	151
Ministry of Youth and Sports	50	55	50	33	153	28	123	76	112	301	268	299	119	304	121
Sub-total = FE	3556	4557	2830	2877	4310	2520	3750	4278	3358	7037	6075	7015	7912	8267	7927
Energy and Mineral Resources Division	459	729	325	200	807	214	1092	704	1260	1055	1080	987	726	1114	679
Power Division	3097	3828	2505	2677	3503	2306	2658	3574	2098	5982	4995	6028	7186	7153	7248
Sub-total = Agr	1976	2223	1827	2004	2315	1819	2655	2374	2421	3076	3192	2910	3370	3462	3196
Agriculture	748	838	735	775	1050	724	944	895	905	1042	1054	1025	1022	1038	997
Ministry of Fishery and Animal Resources	157	219	138	196	273	151	252	318	222	302	373	280	416	468	411
Ministry of Environment and Forest	98	96	84	71	72	61	84	87	62	186	243	171	301	276	278
Ministry of Land	35	29	14	81	91	28	121	138	94	102	115	85	87	173	68
Ministry of Water Resources	938	1041	856	881	829	855	1254	936	1138	1444	1407	1349	1544	1507	1442
Sub-total = IES	329	387	302	536	611	521	508	524	489	420	819	438	1113	883	1081
Ministry of Industries	110	170	140	303	407	322	380	391	374	269	475	303	786	526	800
Ministry of Textiles and Jute	37	42	24	33	45	27	54	63	45	66	103	62	99	123	91
Ministry of Commerce	75	81	65	82	45	77	38	45	38	45	123	39	101	58	88
Ministry of Labour and Employment	97	94	56	96	111	80	34	21	30	17	33	21	24	29	8
Ministry of Expatriates' Welfare and Overseas Employment	10	0	17	22	3	15	2	4	2	23	85	13	103	147	94
Sub-total = TC	2746	4106	2243	2554	3466	1903	3880	4799	3287	5300	5531	3809	6916	7744	5950
Roads Division	2357	3422	1969	1912	3093	1658	3030	3089	2546	3631	3402	2952	2846	4598	4475
Railway Ministry	0	0	0	0	0	0	0	0	0	0	0	0	2266	0	0
Bridges Division	0	0	0	369	0	0	385	801	331	1106	1277	384	688	2245	418
Ministry of Shipping	67	205	60	89	141	86	209	460	167	289	409	268	279	462	257
Ministry of Civil Aviation and Tourism	20	18	16	25	27	23	9	228	8	86	283	27	28	217	28
Ministry of Post and Telecommunications	302	461	198	159	205	136	247	221	235	188	160	178	809	222	772
Total Development Expenditure	23303	26964	19050	24234	27379	20733	29628	31639	26480	37173	39694	34002	42364	47276	38648

For Suggestions

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