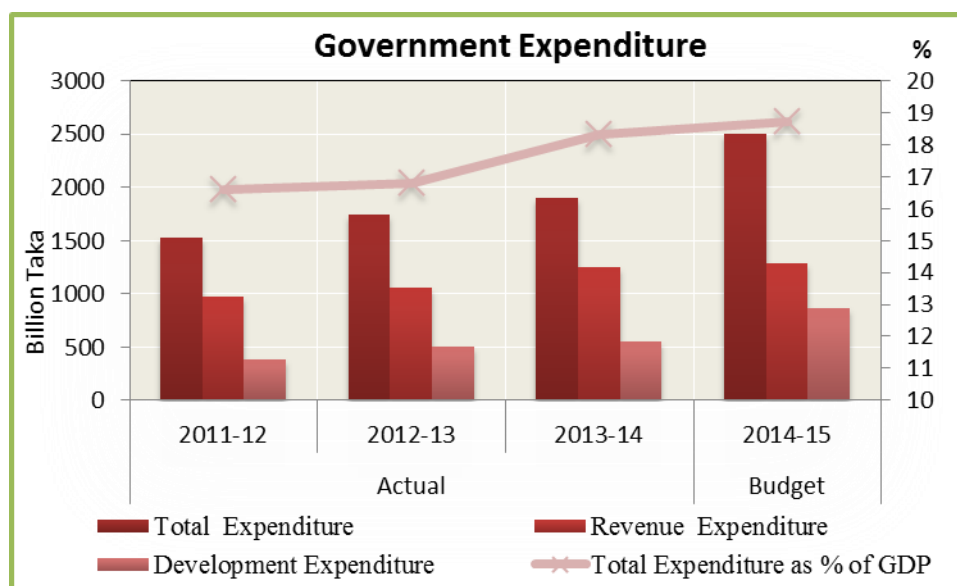




Monthly Report on Fiscal Position

December 2015
Fiscal Year 2015-16



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Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared from data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Fianance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Non-Development Expenditure and Development Expenditure. Total actual non-development spending up to December, 2015 in the current fiscal year (FY16) is 30.7 percent of the non-development budget estimates. Actual development expenditure during the same period is 17.8 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of Food Accounts Operation, Loans and Advances and Non ADP Employment Generation Programme) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to December 2015, 37.1 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (84.0 percent). Total NBR tax collection is 36.8 percent of the annual target. Regarding NTR (Non Tax Revenue) 36.5 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 December 2015, in current fiscal, overall balance (excluding grants) is +0.04 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 2014-15					Fiscal Year 2015-16					
	Budget FY15	Revised Budget FY15	Actual Expenditure FY15	Sector's Share in Actual Expenditure (%) FY15	Actual FY15 as % of Revised Budget	Budget FY16	Budget FY16 as % of Budget FY15	Budget as % of Revised Budget FY15	Budget as % of Actual FY15	Actual FY16 (up to December)	Actual (up to December) as % Budget FY16
GPS	34354.5	27345.6	11373.6	8.7	41.6	52516.9	152.9	192.0	461.7	4804.0	9.1
LGRD	2584.91	2734.9	2670.9	2.1	97.7	2813.5	108.8	102.9	105.3	722.9	25.7
Defense	16239.6	17485.8	17377.3	13.4	99.4	17966.5	110.6	102.7	103.4	7897.1	44.0
POS	11290.2	12512.7	11935.8	9.2	95.4	12098.8	107.2	96.7	101.4	5469.2	45.2
Edu	20158.9	20501.7	20249.2	15.6	98.8	22255.8	110.4	108.6	109.9	10325.4	46.4
Health	6796.88	6976.1	6752.6	5.2	96.8	7364.3	108.3	105.6	109.1	2995.5	40.7
SSW	11487.1	11056.6	9384.6	7.2	84.9	12976.0	113.0	117.4	138.3	3426.4	26.4
Housing	984.19	1114.0	1179.5	0.9	105.9	1031.9	104.9	92.6	87.5	325.5	31.5
RCRA	1284.93	1371.1	1219.5	0.9	88.9	1449.0	112.8	105.7	118.8	581.8	40.2
F&E	44.1328	43.9	41.2	0.0	93.8	61.6	139.5	140.3	149.6	20.2	32.7
Agri	13461.7	13490.0	11549.1	8.9	85.6	13622.4	101.2	101.0	118.0	3697.7	27.1
IES	595.228	725.7	704.2	0.5	97.0	655.6	110.1	90.3	93.1	250.9	38.3
Trans	4984.48	4961.1	4730.3	3.6	95.3	5270.1	105.7	106.2	111.4	1620.0	30.7
Interest payment	31042.6	29864.8	30954.2	23.8	103.6	35109.0	113.1	117.6	113.4	14629.4	41.7
Total	155309	150184.0	130122.1	100.0	86.6	185191.3	119.2	123.3	142.3	56766.2	30.7

Some of the noteworthy features are:

- For FY16, budget allocation were raised by 23.3 percent over the FY15 revised estimates and 19.2 percent over the original budget
- Up to December 2015, spending in education, public order and safety, defense, recreation, culture and religious affairs and health sectors were on the higher side. Below-average utilization in some sectors, like, general public service, social security and welfare, agriculture and LGD, RD & Cooperatives sector contributed to less-than-expected performance in total non-development spending
- As a whole, non-development spending up to December 2015 amounts to 30.7 percent of total 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

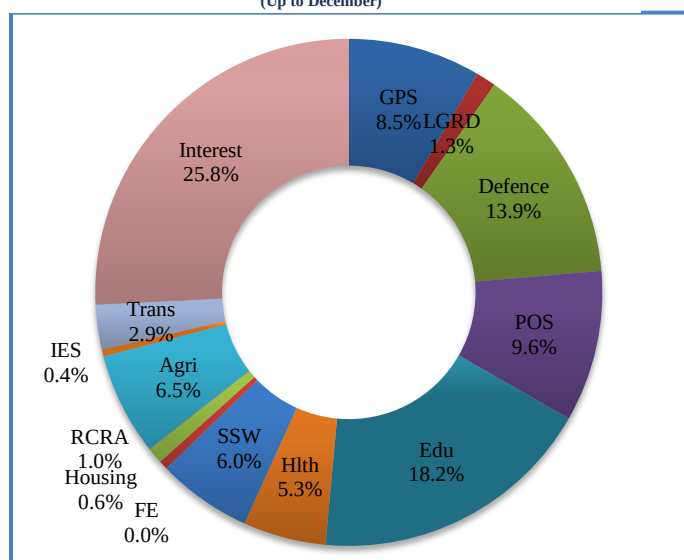
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY15	31.3	30.9	3.7	8.9	23.8	1.48
Sector Share in Budget FY16	44.6	25.1	2.9	7.4	19.0	1.14
Sector share in Actual expenditure FY16 (Up to December)	32.0	31.3	2.9	6.5	25.8	1.47

- 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 FY16, share of administrative expenditure has increased whereas allocations against all other categories are reduced in comparison to the actual expenditure of FY15
- Till December 2015, among all categories share of administrative expenditure was the highest

1.1.3 Sector Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY16
(Up to December)



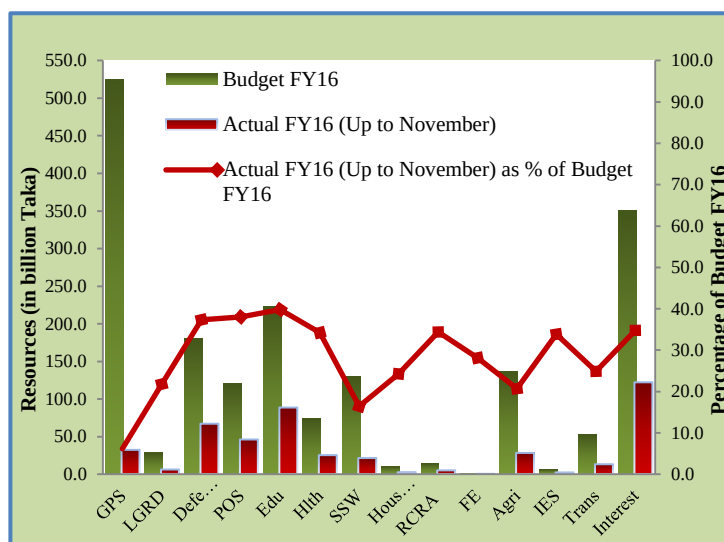
Total non-development spending up to December, 2015 in the current fiscal year is 30.7 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to interest sector (25.8 percent) followed by education (18.2 percent), defence (13.9 percent), public order and safety (9.6 percent) and general public service (8.5 percent).

1.1.4 Sector wise Utilization

Sector-wise utilization pattern of non-development spending up to December, 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, defense and public order safety sectors have shown better performance. Table containing detail data is annexed as **Appendix 1**.

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



1.1.5 Ministry-wise Utilization

For current 2015-16 fiscal year, actual spending (non-development) up to December, 2015 is 30.7 percent of the budget estimate, which is 5.4 percent lower 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 December 2015 as per economic classification is shown in **figure 3** and **4**. Detailed structure & pattern of Non-development expenditure under this classification is included in the Appendix (**Appendix 3**).

- Up to December 2015, utilization rate of total non-development expenditure is 30.7 percent. As far as economic classification is concerned for some categories, like acquisition of assets and works (43.7 percent), interest payments (41.7 percent) and pay and allowances (33.9 percent) spending rate is higher than overall utilization rate.

**Figure 3: Actual Expenditure According to Economic Classification
FY16 (up to December 2015)**

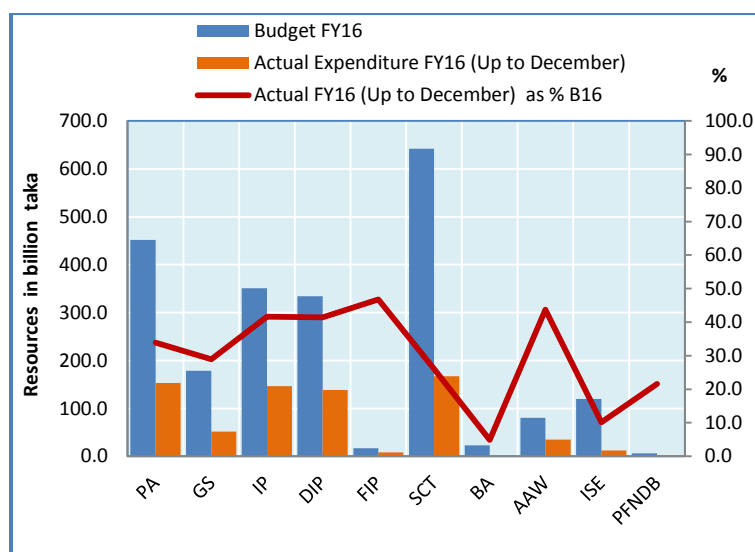
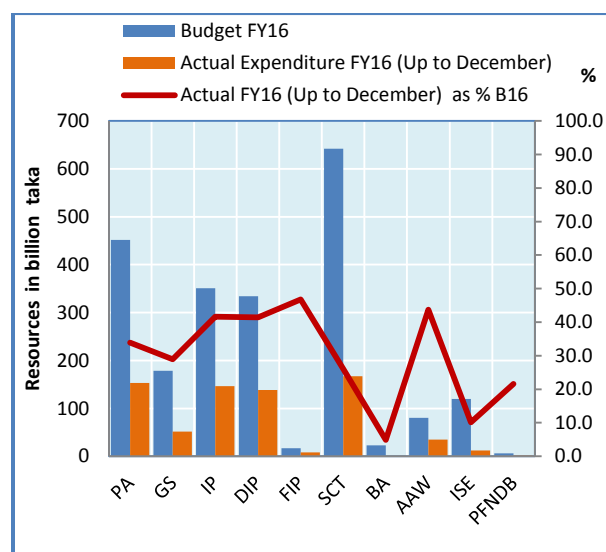


Figure 4: Share of Different Categories in Total Actual Expenditure FY16 (up to December 2015)



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 December 2015, actual expenditure is 17.8 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 22.3 percent of revised budget;
- During this period, recreation, culture and religious affairs sector made the highest utilization of allocated resources (27.1 percent).
- Among the sectors with large allocation, only transportation and communication sector showed significant performance.

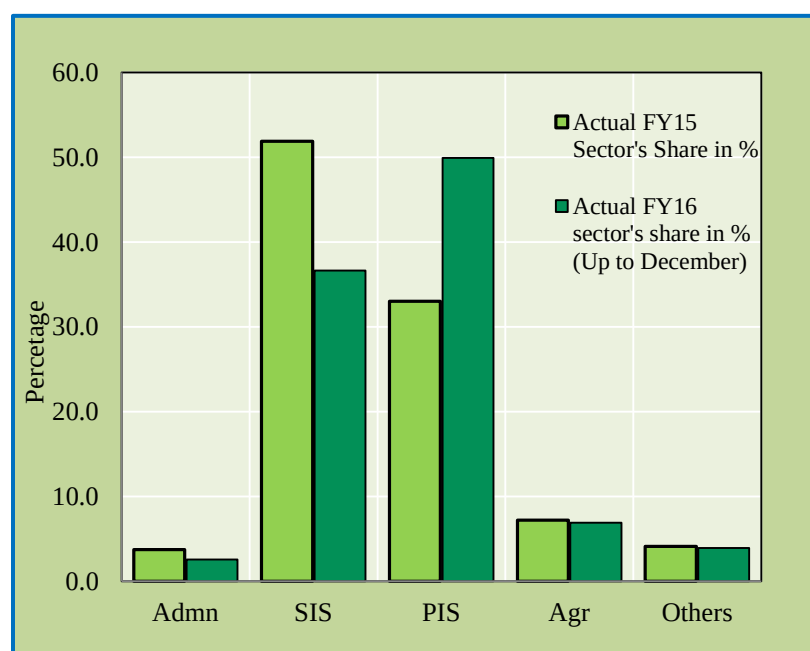
³ Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Fiscal Year 2014-15					Fiscal Year 2015-16				
	Budget FY15	Revised Budget FY15	Actual FY15	Actual FY15 Sector's Share (in %)	Actual FY15 as % of Revised Budget FY15	Budget FY16	Actual FY16 (up to December)	Budget FY16 as % of Revised Budget FY15	Budget FY16 as % of Actual FY15	Actual FY16 as % of Budget FY16 (up to December)
General Public Service	3880.3	5142.7	929.6	1.6	18.1	4,180	203.6	81.3	449.9	4.9
LGRD	15129.6	16553.3	14704.3	24.5	88.8	18,183	3195.2	109.8	120.0	17.6
Defence	222.5	284.3	107.3	0.2	37.7	416	1.3	146.2	387.2	0.3
Public order and safety	1267.4	1369.9	1212.9	2.0	88.5	1,532	244.8	111.8	125.0	16.0
Education	12609.3	12998.4	10035.8	16.7	77.2	12,113	1890.3	93.2	120.7	15.6
Health	4349.2	4562.1	3657.5	6.1	80.2	5,331	987.5	116.9	145.4	18.5
Social security and welfare	3710.3	2897.1	1779.1	3.0	61.4	3,749	162.0	129.4	211.3	4.3
Housing	1073.5	905.7	788.3	1.3	87.0	1,886	205.7	208.2	228.6	10.9
Recreation, Culture and Religious Affairs	704.9	684.9	642.4	1.1	93.8	833	225.7	121.7	129.6	27.1
Fuel & Energy	11495.8	9295.2	5706.4	9.5	61.4	18,479	3536.1	198.8	323.8	19.1
Agriculture	5632.9	4627.8	4359.6	7.3	94.2	6,357	1213.5	137.4	145.4	19.1
Industrial & Economic Service	2279.4	2149.5	1828.9	3.1	85.1	2,099	465.0	97.6	113.2	22.2
Transport & communication	19452.2	14902.5	14194.2	23.7	95.2	23,430	5236.5	157.2	163.7	22.3
Total	81807.3	76373.3	59946.3	100.0	78.5	98586.8	17567.1	129.1	162.6	17.8

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. Status of actual expenditure under these 5 categories till December, 2015 is presented in Figure 5.

➤ From the graph it appears that up to December, 2015 the maximum share of spending went to physical infrastructure (49.9 percent) followed by social infrastructure (36.7 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 December, 2015:

TABLE 4: REVENUE COLLECTION POSITION

In Crore Taka)

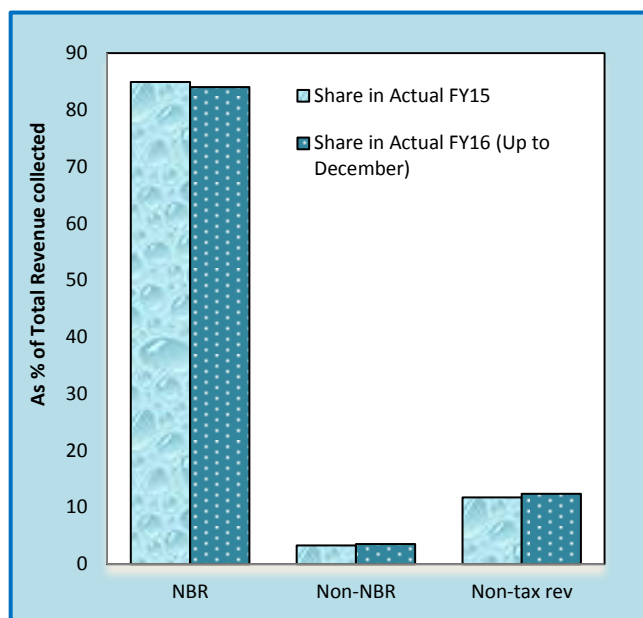
	Fiscal Year 2014-15					Fiscal Year 2015-16			
	Budget FY15	Revised Budget FY15	Actual FY15	Actual FY15 (December)	Actual FY15 (Up to December)	Budget FY16	Actual FY16 (December)	Actual FY16 (up to December)	Actual (up to December) as percentage of Budget FY16
Tax Revenue (a+b)	155292	140676	128780	11934	58023	182244	14114	67659	37.1
a. NBR	149720	135028	123960	11520	55824	176370	13628	64908	36.8
a.1 Income	56086	48614	40712	4455	17751	64971	5153	18966	29.2
a.2 VAT	55013	49573	45350	3881	20762	64263	4572	24716	38.5
a.3 Import	14623	15134	14897	1230	6881	18790	1577	8174	43.5
a.4 Excise	1251	935	999	20	98	1240	55	258	20.8
a.5 Supplementary Duty	21334	19852	21080	1853	9920	25876	2163	12303	47.5
a.6 Other Taxes	1414	920	921	81	412	1231	108	490	39.8
b. Non-NBR	5572	5648	4820	414	2199	5874	487	2751	46.8
c. Non-tax Revenue	27662	22695	17176	8672	8672	26199	1137	9571	36.5
Total Revenue (a + b + c)	182953	163371	145956	12437	66695	208443	15251	77230	37.1
d. Tax-GDP Ratio (base 2005-06)	10.3	9.3	8.5	0.8	3.8	10.6	0.8	3.9	-
e. Revenue-GDP ratio (base 2005-06)	12.1	10.8	9.6	0.8	4.4	12.1	0.9	4.5	-

- **Total revenue** collection in FY15 was 9.6 percent of GDP (base 2005-06) and 89.3 percent of the revised budget target
- In FY16, total revenue is expected to be scaled up to 12.1 percent of GDP (base 2005-06). This figure is about 27.6 percent higher than the revised budget estimate of FY15 and about 42.8 percent higher than the actual collection in the FY15
- Up to December, 2015 total revenue collection for FY16 increased by 15.8 percent compared to the corresponding period of the previous fiscal year (FY15) and achievement as to annual target is 37.1 percent.

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

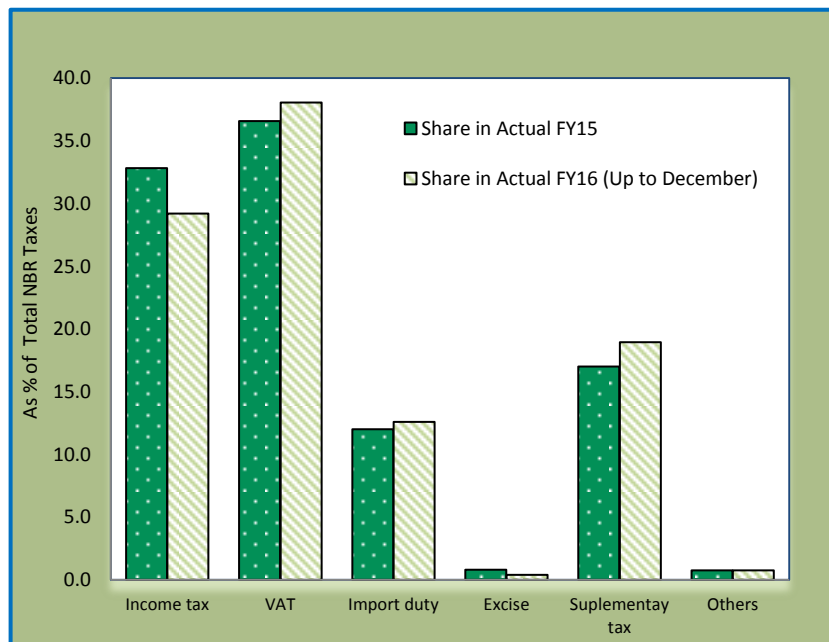
- Major share of the government revenue comes from NBR sources (84.0 percent);
- Growth rates of NBR & Non-NBR tax are 16.3 and 25.1 percent respectively. On the other hand, growth in non-tax revenue collection is 10.4 percent compared to the corresponding period of the previous fiscal year (FY15);
- For tax and non-tax revenue, achievements as to annual target were 37.1 and 36.5 percent respectively.

FIGURE 6: SOURCES OF REVENUE COLLECTION



3.2 Tax Revenue

FIGURE 7: SHARE AMONG NBR TAXES



- In FY15 actual tax revenue collection was 8.5 percent of GDP
- Tax **revenue** collection target for FY16 is 10.6 percent of GDP. This is 29.5 percent higher than the revised budget of FY15 and 41.5 percent higher than the actual collection of the FY15
- In FY16 up to December 2015, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 38.1 percent was collected from VAT, 29.2 percent from income tax, 19.0 percent from supplementary duty and 12.6 percent from import duty.

4.0 Budget Deficit⁵

The following table shows budget deficit position.

TABLE 5: BUDGET DEFICITS

(In Crore Taka)

Description	Year:2014-15			Accounts FY15	Year:2015-16		Accounts FY15 up to December	Accounts FY16 up to December
	Budget	Revised	Accounts December		Budget FY16	Accounts FY16 December		
Revenues	182953.1	163371.0	12437.5	145950.1	208443.3	15251.0	66695.3	77230.3
Tax Revenue	155291.5	140676.2	11934.1	128782.8	182244.1	14114.4	58023.5	67659.1
Non-Tax Revenue	27661.6	22694.8	503.4	17167.3	26199.2	1136.6	8671.8	9571.1
Foreign Grants	6206.3	5674.0	126.2	2324.1	5800.0	29.0	392.5	223.5
Revenue and Foreign Grants	189159.4	169045.0	12563.7	148274.2	214243.3	15280.0	67087.8	77453.8
Non-Development Expenditure	154234.8	149391.7	11178.3	129508.0	184552.1	10776.8	54119.1	56629.8
Net Outlay for Food Account Operation	308.8	157.0	334.8	2132.6	227.1	50.9	2992.8	3023.0
Loans & Advances (Net)	9611.0	9635.9	1145.3	9047.2	7754.9	-133.6	2295.1	-735.5
Development Expenditure	86344.0	80476.1	3599.2	63537.7	102559.0	4656.9	17370.8	17703.8
Development Program financed from Revenue Budget	1068.1	785.9	18.2	576.7	632.7	29.5	80.9	136.6
Non-ADP Project	3468.6	3317.0	39.6	2346.1	3339.5	0.0	281.4	0.0
Annual Development Programme	80314.5	75000.0	3541.4	60238.1	97000.0	4627.4	17008.4	17567.1
Non-ADP FFW and Transfer	1492.7	1373.3	0.0	376.8	1586.8	0.0	0.2	0.0
Total Expenditure	250498.6	239660.7	16257.6	204225.5	295093.0	15351.1	76777.9	76621.1
Overall Balance (Including Grants)	-61339.2	-70615.7	-3693.9	-55951.3	-80849.7	-71.1	-9690.1	832.8
Overall Balance (Excluding Grants)	-67545.5	-76289.7	-3820.1	-58275.4	-86649.7	-100.1	-10082.6	609.2
In percent of GDP (Including grants)	-4.05	-4.67	-0.24	-3.70	-4.71	0.00	-0.64	0.05
In percent of GDP (Excluding grants)	-4.46	-5.04	-0.25	-3.85	-5.05	-0.01	-0.67	0.04

- In FY15, actual budget deficit (excluding grants) as percentage of GDP was 3.85 percent. Including grants it was 3.70 percent of GDP;
- Budget deficit (excluding grants) for FY16 is estimated to be 5.05 percent of GDP (Including grants the deficit is expected to be 4.71 percent of GDP);
- For FY16, actual overall balance up to December, 2015 (excluding grants) as percentage of GDP was 0.04 percent.

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

5.0 Financing

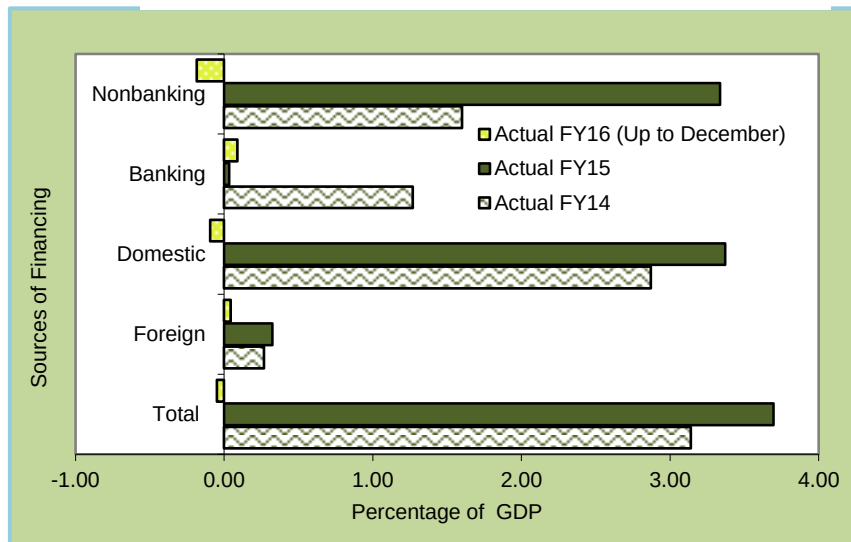
Table 6 & Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

TABLE 6: FINANCING BUDGET DEFICIT

(In crore taka)

Description	Fiscal Year: 2014-15				Fiscal Year: 2015-16		Accounts FY15 up to December	Accounts FY16 up to December
	Budget	Revised	Accounts December	Accounts FY15	Budget	Accounts December		
1.0 Foreign Borrowing-Net	18069.0	15909.0	1848.8	4908.5	24334.5	2118.1	1065.9	775.9
1.1 Foreign Borrowing	26519.0	23872.0	2403.7	11990.2	32239.0	2692.5	5275.1	4199.5
1.2 Amortization	-8450.0	-7963.0	-554.9	-7081.7	-7904.5	-574.3	-4209.2	-3423.6
2.0 Domestic Borrowing	43277.2	54714.0	1845.5	51029.2	56523.0	-2047.3	8627.6	-1607.1
2.1 Borrowing from Banking System (Net)	31221.2	31714.0	1999.6	513.8	26530.0	-1351.4	5896.2	1536.9
2.1.1 Long-Term Debt (Net)	19824.2	22061.1	1561.4	11898.1	12189.0	800.0	9122.4	6173.6
2.1.2 Short-Term Debt (Net)	11397.0	9652.9	438.2	-11384.3	14341.0	-2151.3	-3226.2	-4636.7
2.2 Non-Bank Borrowing (Net)	12056.0	23000.0	-154.1	50515.4	29993.0	-695.9	2731.4	-3144.0
2.2.1 National Savings Schemes (Net)	9056.0	21000.0	1901.4	28709.7	26993.0	1964.6	13237.4	13365.7
2.2.2 Others	3000.0	2000.0	-2055.5	21805.6	3000.0	-2660.5	-10506.1	-16509.7
Total - Financing :	61346.2	70623.0	3694.4	55937.7	80857.5	70.9	9693.5	-831.2
GDP	1513600.0	1513600.0	1513600.0	1513600.0	1716700.0	1716700.0	1513600.0	1716700.0
(In percent of GDP) :	4.1	4.7	0.2	3.7	4.7	0.00	0.64	-0.05

FIGURE 8: SOURCES OF FINANCING DEFICIT



For FY16, up to December, 2015 total financing is negative as the overall balance is positive.

APPENDICES

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

(In crore Taka)

Sectors	Fiscal Year 2014-15					Fiscal Year 2015-16		
	Budget FY15	Revised Budget FY15	Actual FY15 (December)	Actual FY15 (Up to December)	Actual FY15	Budget FY16	Actual FY16 (December)	Actual FY16 2015 (up to December)
General Public Services	34354.5	27345.6	2069.4	5279.1	11360.1	52516.9	1582.4	4804.0
LGRD	2584.9	2734.9	106.1	748.0	2672.0	2813.5	110.5	722.9
Defence	16239.6	17485.8	1121.0	7496.8	17383.0	17966.5	1199.9	7897.1
Public Order and safety	11290.2	12512.7	903.5	4992.8	11932.5	12098.8	869.7	5469.2
Education & technology	20158.9	20501.7	1487.4	10070.3	20249.1	22255.8	1475.5	10325.4
Health	6796.9	6976.1	460.9	2812.3	6748.6	7364.3	477.7	2995.5
Social Security and Welfare	11487.1	11056.6	1161.3	2852.2	9385.1	12976.0	1295.4	3426.4
Housing	984.2	1114.0	74.8	328.3	1139.7	1031.9	75.9	325.5
Recreation, Culture and Religious Affairs	1284.9	1371.1	73.9	461.3	1218.9	1449.0	83.7	581.8
Fuel and Energy	44.1	43.9	3.8	17.6	41.2	61.6	2.9	20.2
Agriculture	13461.7	13490.0	911.1	3636.8	11552.4	13622.4	883.0	3697.7
Industrial & Economic Services	595.2	725.7	92.4	420.1	704.0	655.6	29.2	250.9
Transport and Communication	4984.5	4961.1	396.1	1740.6	4730.8	5270.1	311.4	1620.0
Interest	31042.6	29864.8	2334.6	13343.8	30967.6	35109.0	2409.2	14629.4
Total - Non-Development Revenue Expenditure	155309.4	150184.0	11196.5	54199.9	130084.8	185191.3	6395	56766.2

Appendix 2: Ministry wise Non-Development Expenditure

	Actual FY14	Budget FY15	Revised Budget FY15	Actual FY15 (December)	Actual FY15 (Up to December)	Actual FY15	Budget FY16	Actual FY16 (December)	Actual FY16 (up to December)	Actual FY16 (up to December) as % Budget FY15
Sub-total = GPS	13664.6	34354.5	27345.6	2069.4	5279.1	11360.1	52516.9	1582.4	4804.0	9.1
President	11.6	14.3	14.5	0.9	6.7	13.8	16.2	1.1	7.5	46.1
Parliament	130.0	196.2	199.8	9.0	58.4	177.4	196.6	10.5	76.4	38.9
Prime minister's Office	308.9	315.2	325.1	15.4	99.6	297.9	304.7	18.8	112.9	37.1
Cabinet Div	27.3	31.9	34.6	2.6	13.9	30.9	38.7	2.4	14.5	37.5
Election Com	825.2	214.1	249.0	10.2	64.9	193.1	520.9	55.3	121.0	23.2
Establishment	976.0	1099.7	1224.1	94.5	460.5	1133.7	1284.3	77.3	486.6	37.9
Public Service Commission	30.0	30.5	31.4	1.5	11.5	30.0	34.1	2.2	12.3	36.0
Finance Div	9030.7	30003.5	22847.2	1758.0	3808.0	7379.7	47558.3	1239.7	3249.6	6.8
Banking Division	1036.2	1255.4	1177.5	70.2	345.9	1127.2	1339.3	89.8	358.2	26.7
Internal Resource Division	367.1	71.2	70.4	30.8	34.9	66.7	95.0	4.0	27.2	28.7

Economic Relation Division (ERD)	104.6	144.7	147.5	3.3	24.5	128.4	88.1	17.6	39.6	45.0
Planning Division	36.9	56.2	51.6	5.0	20.0	43.7	59.3	2.1	19.9	33.6
IMED	12.4	15.9	15.8	0.7	4.7	14.0	23.2	0.7	6.1	26.2
Statistics Division	134.9	169.1	168.6	10.7	61.0	150.5	172.2	10.9	69.6	40.4
Foreign Affairs	632.7	736.5	788.6	56.7	264.7	572.9	786.1	49.9	202.5	25.8
Tax Ombudsman	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!
Sub-total = LGRD	2446.0	2584.9	2734.9	106.1	748.0	2672.0	2813.5	110.5	722.9	25.7
LGD	1863.1	1996.6	2140.2	94.2	580.4	2078.8	2217.4	97.8	547.4	24.7
RD Div	313.9	329.2	333.9	11.3	159.3	333.1	327.6	11.8	166.9	51.0
CHT	269.0	259.1	260.8	0.6	8.2	260.1	268.5	0.9	8.5	3.2
Sub-total = Defense	15048.4	16239.6	17485.8	1121.0	7496.8	17383.0	17966.5	1199.9	7897.1	44.0
Def. Service	14789.1	15997.7	17234.7	1092.7	7363.1	17099.2	17655.9	1177.9	7752.8	43.9
Def.- Others	245.5	220.3	227.7	27.6	127.9	258.7	289.8	19.3	136.0	46.9
Sub-total=POS	10707.1	11290.2	12512.7	903.5	4992.8	11932.5	12098.8	869.7	5469.2	45.2
Law & Justice	592.6	666.1	687.9	41.8	298.8	650.9	713.2	43.3	334.2	46.9
Legislative & Parliament	10.2	12.8	13.4	0.8	4.6	11.0	14.8	0.8	5.1	34.4
Supreme Court	92.8	100.3	111.1	6.1	39.3	104.8	111.1	8.1	48.7	43.9
Judiciary Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Home Affairs	9967.0	10454.4	11637.5	851.3	4621.0	11107.0	11203.5	813.2	5057.6	45.1
Anti-Corruption Commission	44.5	56.6	62.7	3.6	29.1	58.9	56.3	4.3	23.6	0.0
Sub-total = Edu	18031.4	20158.9	20501.7	1487.4	10070.3	20249.1	22255.8	1475.5	10325.4	46.4
Primary & Mass Education	6657.8	7895.3	8084.2	639.5	3852.3	7898.9	8959.6	574.2	4016.7	44.8
Education	11097.6	11892.7	12055.2	842.9	6102.9	12037.4	12905.8	897.5	6178.8	47.9
Sc. & Tech	208.5	222.9	232.1	0.5	98.5	227.8	249.7	2.4	111.2	44.5
ICT	67.5	148.0	130.2	4.5	16.7	140.7	1.4	18.7	0.0	0.0
Sub-total = Health	5968.0	6796.9	6976.1	460.9	2812.3	6748.6	7364.3	477.7	2995.5	40.7
Health & Family Planning Affairs	5968.0	6796.9	6976.1	460.9	2812.3	6748.6	7364.3	477.7	2995.5	40.7
Sub-total = SSW	8817.9	11487.1	11056.6	1161.3	2852.2	9385.1	12976.0	1295.4	3426.4	26.4
Social Welfare	1982.8	2712.5	2691.6	540.8	1216.6	2638.2	3055.9	649.5	1432.3	46.9
Women & Children Affairs	1139.0	1379.9	1405.7	77.3	198.7	1329.2	1528.4	20.3	209.1	13.7
Liberation Affairs	921.4	1432.7	1428.9	15.3	640.2	1271.4	2235.6	397.4	943.3	42.2
Food	600.3	1101.1	790.6	5.1	31.7	416.4	1046.6	6.8	42.9	4.1
Disaster Management	4174.4	4860.9	4739.8	522.7	765.0	3730.0	5109.4	221.4	798.8	15.6
Sub-total = HCS	928.7	984.2	1114.0	74.8	328.3	1139.7	1031.9	75.9	325.5	31.5
Housing	928.7	984.2	1114.0	74.8	328.3	1139.7	1031.9	75.9	325.5	31.5
Sub-total = RCRA	1171.4	1284.9	1371.1	73.9	461.3	1218.9	1449.0	83.7	581.8	40.2
Information	414.4	471.9	482.4	26.7	163.2	454.3	530.2	28.5	236.5	44.6
Cultural Affairs	180.9	159.7	219.6	4.5	63.3	213.7	237.8	19.9	83.3	35.0
Religious Affairs	142.8	163.8	168.0	17.5	72.3	155.0	175.9	9.2	72.5	41.2
Youth	433.3	489.5	501.1	25.3	162.5	395.9	505.0	26.0	189.5	37.5
Sub-total = FE	34.2	44.1	43.9	3.8	17.6	41.2	61.6	2.9	20.2	32.7
Fuel & Energy	28.5	32.9	32.8	3.4	13.8	31.7	43.3	2.3	13.9	32.2
Power	5.7	11.2	11.1	0.5	3.8	9.5	18.3	0.6	6.2	34.0
Sub-total = Agri	13205.3	13461.7	13490.0	911.1	3636.8	11552.4	13622.4	883.0	3697.7	27.1
Agriculture	10802.4	10865.8	10846.5	687.2	2527.5	8938.3	10875.0	493.8	2470.2	22.7
Fisheries	577.0	642.4	659.5	50.9	303.8	646.8	692.1	49.5	324.9	46.9

Environment	466.2	498.0	515.3	21.4	206.9	501.8	543.3	23.8	190.3	35.0
Land	614.9	667.6	680.8	48.5	319.1	684.1	688.0	52.2	338.8	49.2
Water	744.9	787.9	787.9	103.2	279.5	781.4	823.9	263.8	373.5	45.3
Sub-total = IES	546.5	595.2	725.7	92.4	420.1	704.0	655.6	29.2	250.9	38.3
Industries	120.5	173.3	253.0	2.4	189.0	248.9	139.6	1.2	66.5	47.6
Jute and Text	80.6	78.6	89.5	4.7	40.5	85.3	103.9	9.0	42.3	40.8
Commerce	174.8	113.6	136.9	74.3	112.1	180.3	139.1	4.5	51.7	37.2
Labour	42.2	71.5	71.0	4.2	23.6	61.5	87.8	3.7	27.5	31.3
Expatriates	128.4	158.2	175.4	6.8	54.8	128.0	185.3	10.8	62.9	33.9
Sub-total = TC	4300.2	4984.5	4961.1	396.1	1740.6	4730.8	5270.1	311.4	1620.0	30.7
Roads	1935.2	2256.4	2263.6	243.2	756.1	2145.6	2236.3	130.2	509.5	22.8
Railway	1603.9	1878.5	1877.9	111.1	649.4	1811.8	2066.6	136.6	712.0	34.5
Bridges Division	0.0	1.7	1.4	0.0	0.0	0.0	31.8	0.0	0.0	0.0
Shipping	233.7	247.4	248.0	4.2	88.0	236.4	292.1	6.0	116.4	39.9
Civil Aviation	30.8	50.8	41.5	0.9	10.3	42.3	43.0	1.0	16.1	37.4
Post & Telecommunication	496.6	549.7	528.8	36.7	236.7	494.8	600.5	37.6	266.0	44.3
Sub-total = Interest	28000.8	31042.6	29864.8	2334.6	13343.8	30967.6	35109.0	2409.2	14629.4	41.7
Domestic	26396.4	29304.5	28186.7	2220.0	12557.6	29430.8	33396.0	2282.7	13828.1	41.4
Foreign	1604.4	1738.1	1678.1	114.5	786.2	1536.8	1713.0	126.5	801.2	46.8
Total Non-Development Revenue Expenditure	122870.5	155309.4	150184.0	11196.5	54199.9	130084.8	185191.3	10806.3	56766.2	30.7

APPENDIX 3: NON-DEVELOPMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

Description	Budget FY15 (Crore Taka)	Revised Budget FY15 (Crore Taka)	Actual FY15 (Crore Taka)	Actual FY16 (Up to December) (Crore Taka)	Budget FY16 as % of Revised Budget FY15	Actual FY15 (Up to December) as % of Budget FY15	Actual FY16 (Up to December) as % of Budget FY16
Pay and Allowances	28708.5	29349.1	28832.0	15287.2	153.8	51.9	33.9
Pay of Officers	3016.6	3187.5	3125.9	1597.3	205.6	50.3	24.4
Pay of Establishment	10345.9	10520.0	10520.4	5265.4	211.7	50.0	23.6
Allowances	15346.0	15641.6	15185.8	8424.6	104.4	53.5	51.6
Goods and Services	16370.1	17385.5	16532.9	5154.9	102.6	31.1	28.9
Supplies and Services	11918.9	12666.4	11975.2	4310.1	103.4	34.1	32.9
Repairs, Maintenance & Rehabilitation	4451.2	4719.1	4557.7	844.7	100.3	23.3	17.8
Interest Payments	31042.6	29864.8	30954.2	14629.4	117.6	43.0	41.7
Domestic	29304.5	28186.7	29417.4	13828.1	118.5	42.9	41.4
Foreign	1738.1	1678.1	1536.8	801.2	102.1	45.2	46.8
Subsidies and Current Transfers	50224.8	50482.8	42455.7	16721.9	127.2	31.8	26.0
Subsidies	16652.9	16515.5	12512.6	3271.7	95.5	21.1	20.7
Grants in Aid	24965.4	25235.4	22654.3	10082.4	145.7	38.4	27.4
Contributions to Intl Organization	112.2	113.5	48.1	19.4	69.3	12.5	24.7
Write-off of loans & advances	4.0	4.0	1.3	0.1	100.0	2.6	3.0
Pensions and Gratuities ⁷	8483.2	8607.4	7235.9	3348.1	134.6	33.7	28.9

Description	Budget FY15 (Crore Taka)	Revised Budget FY15 (Crore Taka)	Actual FY15 (Crore Taka)	Actual FY16 (Up to December) (Crore Taka)	Budget FY16 as % of Revised Budget FY15	Actual FY15 (Up to December) as % of Budget FY15	Actual FY16 (Up to December) as % of Budget FY16
Others	7.0	7.0				9.2	0.8
Block Allocation	1885.1	288.9	188.7	110.5	785.5	4.4	4.9
Unexpected	1500.0	30.0	2.1	51.2	6666.7	0.0	2.6
Others	385.1	258.9	185.1	55.5	104.1	21.3	20.6
Deduct	0.0	0.0	0.8	1.9	-	-	-
Recoveries	0.0	0.0	0.8	1.9	-	-	-
Non-Development Revenue Expenditure (A)	128231.1	127371.1	118963.6	51903.9	129.2	38.5	31.5
Acquisition of Assets and Works (B)	7025.3	8231.0	7885.6	3515.4	97.7	43.0	43.7
Acquisition of Assets	5763.4	6456.5	6051.4	3020.8	103.5	44.2	45.2
Acquisition of Land Assets	143.9	192.6	184.5	56.5	82.0	13.5	35.7
Construction and Works	1118.1	1582.0	1649.7	438.1	75.7	40.8	36.6
Augmented Non-Development Revenue Expenditure (A+B)	135256.5	135602.1	126849.2	55419.2	127.3	38.7	32.1
Investments in Shares and Equities (C)	18985.3	13796.6	2708.0	1211.7	86.6	9.0	10.1
Share Capital	11160.3	7471.6	82.2	11.7	67.3	0.0	0.2
Equity Investment	2800.0	1300.0	0.0	0.0	146.2	0.0	0.0
Investment for Recapitalization	5000.0	5000.0	2617.0	1200.0	100.0	34.3	24.0
Others	25.0	25.0	8.9	0.0	100.0	0.0	0.0
Programmes Financed from Non- Development Budget (D)	1068.1	785.9	571.0	136.6	80.5	7.6	21.6
Detail Estimates	307.3	593.6	471.8	67.1	65.0	20.7	17.4
Block Allocation	760.8	192.2	99.2	69.6	128.4	2.3	28.2
Total - Non-Development Expenditure (A+B+C+D) :	155309.9	150184.6	130128.2	56767.6	123.3	34.9	30.7

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(IN CRORE TAKA)

	Fiscal Year 2014-15					Fiscal Year 2015-16				
	Budget FY15	Revised Budget FY15	Actual FY15 (December)	Actual FY15 (Up to December)	Actual FY15	Budget FY16	Actual FY16 (December)	Actual FY16 (up to December)	Actual FY15 (up to December) as % of Revised Budget FY15	Actual FY16 (up to December) as % Budget FY16
Sub-total = GPS	3880.3	5142.7	65.6	218.5	929.6	4179.6	81.9	203.6	4.2	4.9
Parliament	22.9	5.6	0.3	2.5	3.0	6.7	0.1	0.7	44.6	10.3
PMO	446.0	483.0	9.3	65.2	367.3	496.2	26.6	65.9	13.5	13.3
Cabinet	11.0	0.9	0.0	0.0	0.0	11.5	0.0	0.0	0.0	0.0
Election Com.	513.3	599.2	24.4	38.2	131.0	964.6	0.1	0.7	6.4	0.1
Establishment	129.0	67.2	0.8	31.8	60.4	163.7	10.2	11.2	47.4	6.8
Public Service Com	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Finance Division	259.9	124.2	10.3	35.3	86.5	425.4	4.7	13.9	28.4	3.3
Banking Division	438.0	178.1	3.0	3.5	69.3	460.6	28.8	33.2	2.0	7.2
IRD	33.1	28.4	1.1	3.0	6.4	109.4	0.0	1.6	10.7	1.5
ERD	39.7	31.0	2.0	11.9	27.4	62.7	2.7	15.1	38.3	24.1
Planning Division	1568.5	3393.0	0.3	2.0	61.3	1026.5	0.9	30.8	0.1	3.0
IMED	107.4	81.0	12.3	20.5	71.4	115.5	6.2	18.7	25.3	16.2
Statistics Division	211.5	66.1	1.8	4.5	45.2	221.1	1.7	11.7	6.8	5.3
Foreign Affairs	100.0	85.0	0.1	0.1	0.3	116.0	0.0	0.2	0.1	0.1
Sub-total = LGRD	15129.6	16553.3	783.5	3282.2	14703.9	18183.0	872.4	3195.2	19.8	17.6
LGD	13467.0	14860.7	93.9	2847.6	13032.2	16650.1	805.8	2779.0	19.2	16.7
RD	1186.6	1269.2	50.0	313.9	1248.9	1022.5	23.5	285.5	24.7	27.9
CHT	476.0	423.4	0.9	120.7	422.9	510.4	43.1	130.7	28.5	25.6
Sub-total = Defense	222.5	284.3	0.9	2.4	107.3	415.6	0.9	1.3	0.8	0.3
Defense Service	222.5	284.3	0.9	2.4	107.3	415.6	0.9	1.3	0.8	0.3
Def.-Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Sub-total=POS	1267.4	1369.9	73.4	258.0	1212.9	1532.2	90.7	244.8	18.8	16.0
Law & Justice	340.0	257.3	7.1	52.8	217.6	329.0	5.0	25.3	20.5	7.7
Legislative & Parliament	9.3	4.8	0.0	0.0	0.1	6.5	0.0	0.0	0.7	0.4
Supreme Court	13.0	13.0	0.6	4.3	7.2	1.0	0.0	0.0	32.8	0.0
Judicial Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Ministry of Home Affairs.	903.1	1092.9	65.6	200.5	986.2	1188.7	85.7	219.4	18.3	18.5
Anti-Corruption Commission	2.0	1.8	0.0	0.4	1.8	7.1	0.0	0.0	21.8	0.0
Sub-total = Education	12609.3	12998.4	742.6	2290.4	10035.6	12112.6	536.6	1890.3	17.6	15.6

	Fiscal Year 2014-15					Fiscal Year 2015-16				
	Budget FY15	Revised Budget FY15	Actual FY15 (December)	Actual FY15 (Up to December)	Actual FY15	Budget FY16	Actual FY16 (December)	Actual FY16 (up to December)	Actual FY15 (up to December) as % of Revised Budget FY15	Actual FY16 (up to December) as % Budget FY16
PMED	5778.1	4333.3	493.6	1141.6	3972.5	5541.7	249.1	831.1	26.3	15.0
Education	3647.0	4142.3	228.7	1004.4	4087.7	4197.3	215.5	679.0	24.2	16.2
Sc. & Tech.	2304.6	3719.1	19.7	88.5	1144.6	1300.7	47.0	217.9	2.4	16.8
ICT	879.6	803.7	0.6	56.0	830.8	1072.8	25.1	162.3	7.0	15.1
Sub-total = Health	4349.2	4562.1	188.9	973.6	3657.4	5331.2	238.4	987.5	21.3	18.5
HFW	4349.2	4562.1	188.9	973.6	3657.4	5331.2	238.4	987.5	21.3	18.5
Sub-total = SSW	3710.3	2897.1	73.9	340.0	1779.1	3749.0	51.5	162.0	11.7	4.3
SW	190.7	99.7	1.8	16.9	88.7	200.1	8.1	21.3	16.9	10.6
Women's Affairs'	200.0	126.5	2.9	23.7	130.0	150.2	9.7	28.8	18.7	19.2
Lib. Affairs	310.0	208.0	14.2	55.8	207.8	443.1	15.8	51.4	26.8	11.6
Food	584.2	345.3	32.0	124.0	327.0	624.9	5.5	12.2	35.9	2.0
Disaster & Relief	2425.4	2117.6	23.0	119.7	1025.6	2330.7	12.3	48.3	5.7	2.1
Sub-total = HCS	1073.5	905.7	112.3	316.7	788.3	1885.5	108.8	205.7	35.0	10.9
Housing	1073.5	905.7	112.3	316.7	788.3	1885.5	108.8	205.7	35.0	10.9
Sub-total = RCRA	704.9	684.9	110.3	234.5	642.4	833.4	33.2	225.7	34.2	27.1
Information	119.0	112.8	12.1	32.8	101.7	125.5	6.3	18.0	29.1	14.3
Cultural Affairs	97.9	81.9	14.2	30.6	80.7	126.8	18.3	45.3	37.4	35.7
Religious Affairs.	183.0	224.8	74.9	101.6	224.8	251.9	0.0	111.2	45.2	44.2
Youth	305.0	265.4	9.1	69.5	235.2	329.2	8.5	51.2	26.2	15.5
Sub-total = FE	11495.8	9295.2	489.7	2228.0	5706.4	18479.1	840.2	3536.1	24.0	19.1
Energy	2222.9	1019.3	287.8	489.3	1013.8	1994.0	149.4	454.2	48.0	22.8
Power	9272.9	8276.0	201.9	1738.6	4692.6	16485.2	690.8	3081.8	21.0	18.7
Sub-total = Agriculture	5632.9	4627.8	196.8	1131.0	4359.6	6356.7	190.7	1213.5	24.4	19.1
Agriculture	1524.1	1431.6	50.4	432.0	1406.2	1823.9	67.1	481.9	30.2	26.4
Fisheries	701.6	545.5	39.0	107.7	497.1	796.8	40.7	159.0	19.7	20.0
Environment	412.9	419.8	23.0	79.3	367.1	475.6	15.1	28.3	18.9	5.9
Land	163.4	89.1	1.4	4.7	27.9	198.5	6.7	13.8	5.2	7.0
Water	2831.0	2141.8	83.0	507.4	2061.2	3062.0	61.0	530.4	23.7	17.3
Sub-total = IES	2279.4	2149.5	133.5	454.3	1828.9	2098.7	185.7	465.0	21.1	22.2
Industries	1561.4	1356.0	101.1	340.3	1194.0	1232.6	15.4	262.5	25.1	21.3
Textiles	176.6	142.3	7.2	32.9	125.9	180.0	13.1	26.0	23.1	14.5
Commerce	127.9	140.1	0.2	0.6	134.1	220.4	138.0	138.3	0.4	62.8
Labour	76.1	154.8	0.0	2.5	26.1	213.8	3.4	6.1	1.6	2.8
Expatriates' Welfare and Overseas Employment	337.5	356.3	25.1	78.1	348.8	252.0	15.8	32.1	21.9	12.8
Sub-total = TC	19452.2	14902.5	570.0	5278.9	14194.2	23430.2	1396.4	5236.5	35.4	22.3
Roads	4607.6	4395.7	424.7	1119.2	3956.9	5675.1	414.8	944.8	25.5	16.6
Railways	4485.2	3450.0	48.0	339.0	3157.6	5650.0	199.9	719.1	9.8	12.7

	Fiscal Year 2014-15					Fiscal Year 2015-16				
	Budget FY15	Revised Budget FY15	Actual FY15 (December)	Actual FY15 (Up to December)	Actual FY15	Budget FY16	Actual FY16 (December)	Actual FY16 (up to December)	Actual FY15 (up to December) as % of Revised Budget FY15	Actual FY16 (up to December) as % Budget FY16
Bridges Division	774.6	668.7	54.9	174.4	661.7	1084.2	104.3	430.0	26.1	39.7
Shipping	108.8	104.6	0.0	5.9	95.4	328.7	2.5	52.5	5.6	16.0
Civil Aviation	740.8	984.8	42.5	262.2	1023.8	1771.3	307.3	558.5	26.6	31.5
Post and Tele.	8735.3	5298.8	0.0	3378.3	5298.8	8921.0	367.8	2531.5	63.8	28.4
Total	81807.3	76373.3	3541.4	17008.5	59945.7	98586.8	4627.4	17567.1	22.3	17.8

Appendix 5: Revenue Collection

(In crore Taka)

	Fiscal Year 2014-15						Fiscal Year 2014-15		
	Actual FY14	Budget FY15	Revised Budget FY15	Actual FY15 (December)	Actual FY15 (Up to December)	Actual FY15	Budget FY16	Actual FY16 (December)	Actual FY16 (up to December)
Tax Revenue (a+b)	116032	155292	140676	11934	58023	128783	182244	14114	67659
a. NBR	111423	149720	135028	11520	55824	123963	176370	13628	64908
a.1 Income	37829	56086	48614	4455	17751	40712	64971	5153	18966
a.2 VAT	41079	55013	49573	3881	20762	45353	64263	4572	24716
a.3 Import	13126	14623	15134	1230	6881	14897	18790	1577	8174
a.4 Excise	816	1251	935	20	98	999	1240	55	258
a.5 Sup	17930	21334	19852	1853	9920	21080	25876	2163	12303
a.6 Other Taxes	643	1414	920	81	412	921	1231	108	490
b. Non-NBR	4609	5572	5648	414	2199	4820	5874	487	2751
b.1 NL	69	77	95	6	35	70	99	5	32
b.2 Vehicles	966	1248	1248	84	472	1064	1297	130	896
b.3 Land	693	738	797	48	241	674	829	46	298
b.4 Stamp	2881	3509	3509	276	1451	3012	3649	305	1525
c. Non-tax Revenue	25051	27662	22695	503	8672	17167	26199	1137	9571
c.1 DP	4494	4932	3104	41	2081	3103	5201	140	1357
c.2 PO&R	1019	1394	1374	48	438	1195	1429	126	328
c.3 T&T	0	0	0	0	0	0	0	0	0
c.4 IFT	19538	21336	18217	414	6152	12870	19569	871	7886
Total Revenue (a+b+c)	141083	182953	163371	12437	66695	145950	208443	15251	77230
d. Tax-GDP Ratio (base 2005-06)	8.64	10.26	9.29	0.79	3.83	8.51	10.62	0.82	3.94
e. Revenue-GDP ratio (base 2005-06)	10.50	12.09	10.79	0.82	4.41	9.64	12.14	0.89	4.50

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY15/Budget FY15)*100	(Budget FY16/Actual FY15)*100	(Budget FY16/ Revised Budget FY15)*100	Share in Total Revenue Actual FY15	(December 2015/ December 2014)*100	(Actual FY16 up to December /Actual FY15 up to December)*100	(Actual FY16 up to December / Budget FY16)*100
Tax Revenue (a+b)	90.6	141.5	129.5	88.2	118.3	116.6	37.1
a. NBR	90.2	142.3	130.6	84.9	118.3	116.3	36.8
a.1 Income	86.7	159.6	133.6	27.9	115.7	106.8	29.2
a.2 VAT	90.1	141.7	129.6	31.1	117.8	119.0	38.5
a.3 Import	103.5	126.1	124.2	10.2	128.2	118.8	43.5
a.4 Excise	74.8	124.1	132.6	0.7	275.5	264.0	20.8
a.5 Sup	93.1	122.7	130.3	14.4	116.7	124.0	47.5
a.6 Other Taxes	65.1	133.6	133.8	0.6	133.1	118.9	39.8
b. Non-NBR	101.4	121.9	104.0	3.3	117.6	125.1	46.8
b.1 NL	122.7	141.9	104.0	0.0	84.5	91.2	32.7
b.2 Vehicles	100.0	122.0	104.0	0.7	154.9	190.0	69.1
b.3 Land	108.0	122.9	104.0	0.5	97.3	123.5	35.9
b.4 Stamp	100.0	121.1	104.0	2.1	110.5	105.1	41.8
c. Non-tax Revenue	82.0	152.6	115.4	11.8	225.8	110.4	36.5
c.1 DP	62.9	167.6	167.6	2.1	338.1	65.2	26.1
c.2 PO&R	98.6	119.6	104.0	0.8	264.2	74.8	22.9
c.3 T&T	0.0	0.0	0.0	0.0	300.0	71.4	0.0
c.4 IFT	85.4	152.0	107.4	8.8	210.2	128.2	40.3
Total Revenue (a+b+c)	89.3	142.8	127.6	100.0	122.6	115.8	37.1

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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