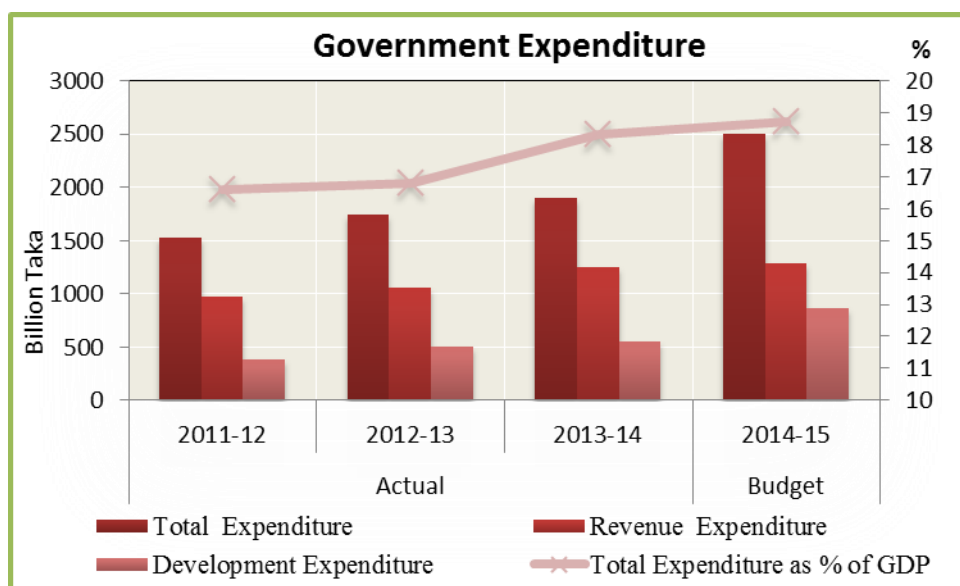




# Monthly Report on Fiscal Position

September 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 September, 2015 in the current fiscal year (FY16) is 15.1 percent of the non-development budget estimates. Actual development expenditure during the same period is 7.6 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 September 2015, 18.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (78.1 percent). Total NBR tax collection is 17.0 percent of the annual target. Regarding NTR (Non Tax Revenue) 26.7 percent of the annual target has been achieved.

***Balance (Surplus/Deficit)*** Overall balance of the budget is calculated either by including grants or by excluding grants. Up to September 2015, in current fiscal, overall balance (excluding grants) is +0.07 percent of the estimated GDP.

# MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

## 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 SECTOR<sup>2</sup>**

(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 September) | Actual (up to September) as % Budget FY16 |
| GPS              | 34354.5             | 27345.6             | 11374.0                 | 8.7                                           | 41.6                               | 52516.9             | 152.9                           | 192.0                              | 461.7                      | 2680.0                        | 5.1                                       |
| LGRD             | 2584.91             | 2734.9              | 2671.5                  | 2.1                                           | 97.7                               | 2813.5              | 108.8                           | 102.9                              | 105.3                      | 373.2                         | 13.3                                      |
| Defense          | 16239.6             | 17485.8             | 17377.3                 | 13.4                                          | 99.4                               | 17966.5             | 110.6                           | 102.7                              | 103.4                      | 3863.6                        | 21.5                                      |
| POS              | 11290.2             | 12512.7             | 11937.7                 | 9.2                                           | 95.4                               | 12098.8             | 107.2                           | 96.7                               | 101.3                      | 3221.9                        | 26.6                                      |
| Edu              | 20158.9             | 20501.7             | 20260.2                 | 15.6                                          | 98.8                               | 22255.8             | 110.4                           | 108.6                              | 109.8                      | 5865.0                        | 26.4                                      |
| Health           | 6796.88             | 6976.1              | 6756.1                  | 5.2                                           | 96.8                               | 7364.3              | 108.3                           | 105.6                              | 109.0                      | 1726.1                        | 23.4                                      |
| SSW              | 11487.1             | 11056.6             | 9384.8                  | 7.2                                           | 84.9                               | 12976.0             | 113.0                           | 117.4                              | 138.3                      | 706.2                         | 5.4                                       |
| Housing          | 984.19              | 1114.0              | 1179.5                  | 0.9                                           | 105.9                              | 1031.9              | 104.9                           | 92.6                               | 87.5                       | 143.5                         | 13.9                                      |
| RCRA             | 1284.93             | 1371.1              | 1219.6                  | 0.9                                           | 88.9                               | 1449.0              | 112.8                           | 105.7                              | 118.8                      | 273.2                         | 18.9                                      |
| F&E              | 44.1328             | 43.9                | 41.2                    | 0.0                                           | 93.8                               | 61.6                | 139.5                           | 140.3                              | 149.6                      | 12.3                          | 19.9                                      |
| Agri             | 13461.7             | 13490.0             | 11550.9                 | 8.9                                           | 85.6                               | 13622.4             | 101.2                           | 101.0                              | 117.9                      | 1123.5                        | 8.2                                       |
| IES              | 595.228             | 725.7               | 704.2                   | 0.5                                           | 97.0                               | 655.6               | 110.1                           | 90.3                               | 93.1                       | 127.0                         | 19.4                                      |
| Trans            | 4984.48             | 4961.1              | 4730.3                  | 3.6                                           | 95.3                               | 5270.1              | 105.7                           | 106.2                              | 111.4                      | 747.9                         | 14.2                                      |
| Interest payment | 31042.6             | 29864.8             | 30954.2                 | 23.8                                          | 103.6                              | 35109.0             | 113.1                           | 117.6                              | 113.4                      | 7152.9                        | 20.4                                      |
| <b>Total</b>     | <b>155309</b>       | <b>150184.0</b>     | <b>130141.5</b>         | <b>100.0</b>                                  | <b>86.7</b>                        | <b>185191.3</b>     | <b>119.2</b>                    | <b>123.3</b>                       | <b>142.3</b>               | <b>28016.3</b>                | <b>15.1</b>                               |

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 September 2015, spending in public order and safety, education and health sectors were on the higher side. Below-average utilization in some sectors, like, social security and welfare, general public service, agriculture and LGRD sector contributed to less-than-expected performance in total non-development spending
- As a whole, non-development spending up to September 2015 amounts to 15.1 percent of total Non-development budget

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

<sup>2</sup> 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

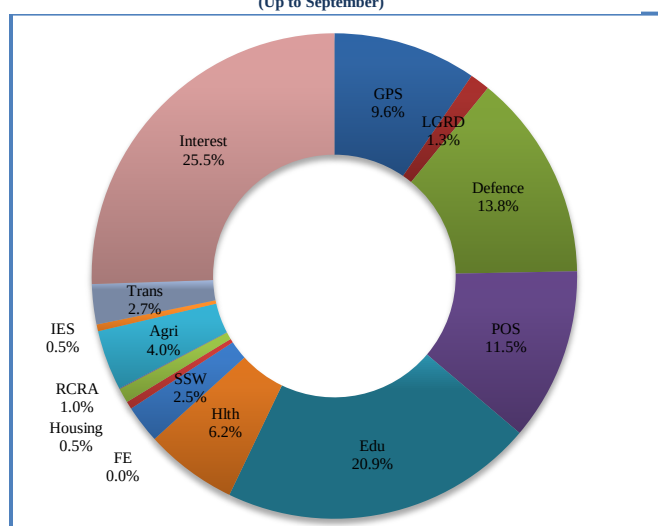
| Sector Share                                              | Broad Sectors  |                       |                         |             |                  |        |
|-----------------------------------------------------------|----------------|-----------------------|-------------------------|-------------|------------------|--------|
|                                                           | 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 September) | 34.9           | 31.5                  | 2.7                     | 4.0         | 25.5             | 1.43   |

- 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 September 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 September)



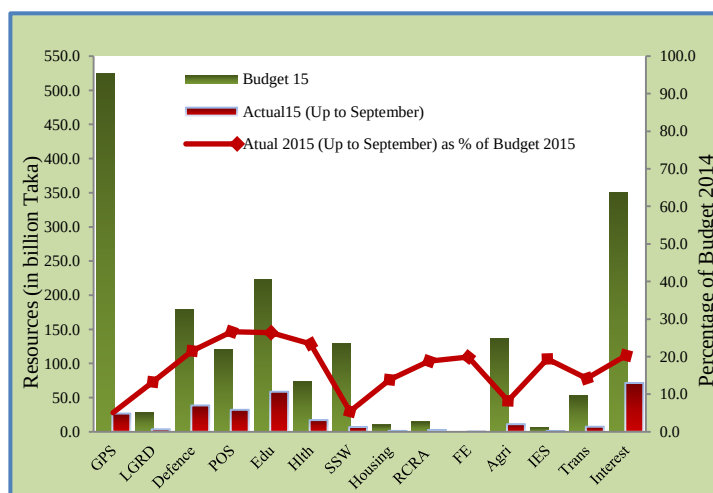
Total non-development spending up to September, 2015 in the current fiscal year is 5.0 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to interest payment (25.5 percent) followed by education (20.9 percent), defence (13.8 percent) public order and safety (11.5 percent) and general public services (9.6 percent).

### 1.1.4 Sector wise Utilization

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

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



### 1.1.5 Ministry-wise Utilization

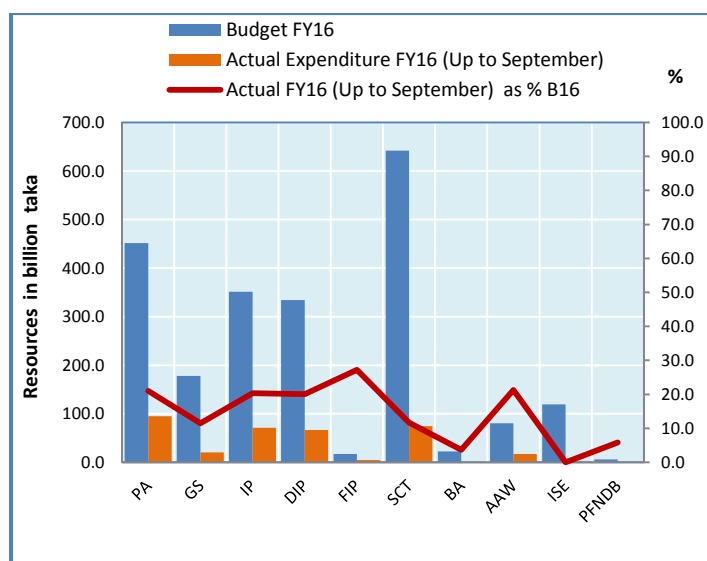
For current 2015-16 fiscal year, actual spending (non-development) up to September, 2015 is 15.1 percent of the budget estimate, which is 2.2 percent lower compared with the same period of the previous fiscal. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

## 1.2 Non-Development Expenditure: Economic Classification

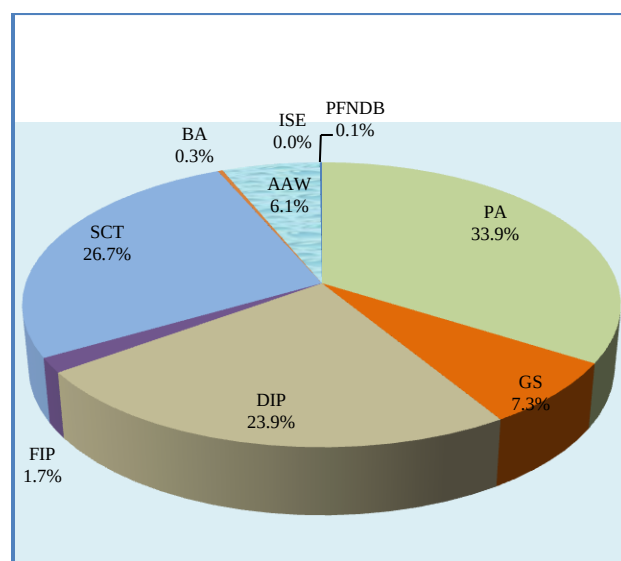
Besides broad sector-wise and ministry-wise classification, non-development spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**) [Domestic & Foreign], Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Non-Development Budget (**PFNDB**). Status of actual spending up to September 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 September 2015, utilization rate of total non-development expenditure is 15.1 percent. As far as economic classification is concerned for some categories, like acquisition of assets and works (21.3 percent), pay and allowances (21.0 percent) and interest payments (20.4 percent) spending rate is higher than overall utilization rate.

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



**Figure 4: Share of Different Categories in Total Actual Expenditure FY16 (up to September 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**<sup>3</sup> is shown in **Table 3**.

- Up to September 2015, actual expenditure is 7.6 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 8.9 percent of revised budget;
- During this period, transport and communication sector made the highest utilization of allocated resources (11.9 percent).
- Among the sectors with large allocation, transport and communication (TC) and fuel and energy (FE) sector showed significant performance.

<sup>3</sup> 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.

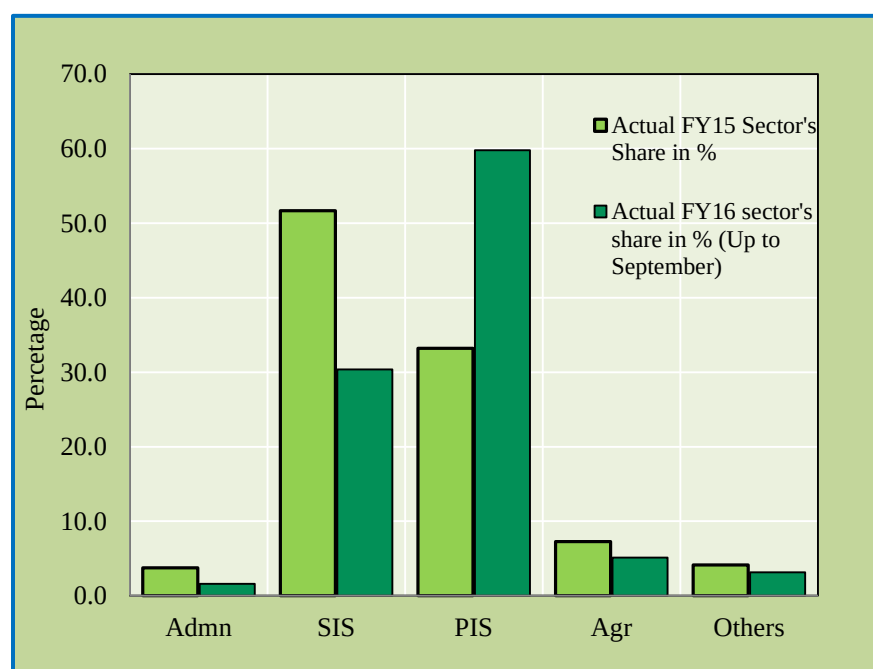


Table 3: Allocation & Utilization Pattern of Development Expenditure

| 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 September ) | Budget FY16 as % of Revised Budget FY15 | Budget FY16 as % of Actual FY15 | Actual FY16 as % of Budget FY16 (up to September ) |
| General Public Service                    | 846.2               | 3880.3              | 5142.7         | 929.6                             | 4179.6                                  | 50.8                | 1.6                            | 18.1                                    | 81.3                            | 1.2                                                |
| LGRD                                      | 12023.8             | 15129.6             | 16553.3        | 14704.3                           | 18183.0                                 | 1156.6              | 24.5                           | 88.8                                    | 109.8                           | 6.4                                                |
| Defence                                   | 234.0               | 222.5               | 284.3          | 107.3                             | 415.6                                   | 0.0                 | 0.2                            | 37.7                                    | 146.2                           | 0.0                                                |
| Public order and safety                   | 1063.7              | 1267.4              | 1369.9         | 1212.9                            | 1532.2                                  | 71.2                | 2.0                            | 88.5                                    | 111.8                           | 4.6                                                |
| Education                                 | 8597.9              | 12609.3             | 12998.4        | 10035.8                           | 12112.6                                 | 632.0               | 16.7                           | 77.2                                    | 93.2                            | 5.2                                                |
| Health                                    | 3415.7              | 4349.2              | 4562.1         | 3657.5                            | 5331.2                                  | 399.5               | 6.1                            | 80.2                                    | 116.9                           | 7.5                                                |
| Social security and welfare               | 2398.2              | 3710.3              | 2897.1         | 1779.1                            | 3749.0                                  | 53.8                | 3.0                            | 61.4                                    | 129.4                           | 1.4                                                |
| Housing                                   | 766.4               | 1073.5              | 905.7          | 788.3                             | 1885.5                                  | 47.5                | 1.3                            | 87.0                                    | 208.2                           | 2.5                                                |
| Recreation, Culture and Religious Affairs | 639.7               | 704.9               | 684.9          | 642.4                             | 833.4                                   | 91.2                | 1.1                            | 93.8                                    | 121.7                           | 10.9                                               |
| Fuel & Energy                             | 10470.3             | 11495.8             | 9295.2         | 5706.4                            | 18479.1                                 | 1726.5              | 9.5                            | 61.4                                    | 198.8                           | 9.3                                                |
| Agriculture                               | 4072.6              | 5632.9              | 4627.8         | 4359.6                            | 6356.7                                  | 385.4               | 7.3                            | 94.2                                    | 137.4                           | 6.1                                                |
| Industrial & Economic Service             | 1884.6              | 2279.4              | 2149.5         | 1828.9                            | 2098.7                                  | 145.2               | 3.1                            | 85.1                                    | 97.6                            | 6.9                                                |
| Transport & communication                 | 9943.8              | 19452.2             | 14902.5        | 14194.2                           | 23430.2                                 | 2777.6              | 23.7                           | 95.2                                    | 157.2                           | 11.9                                               |
| <b>Total</b>                              | <b>56356.8</b>      | <b>81807.3</b>      | <b>76373.3</b> | <b>59946.3</b>                    | <b>98586.8</b>                          | <b>7537.4</b>       | <b>100.0</b>                   | <b>78.5</b>                             | <b>129.1</b>                    | <b>7.6</b>                                         |

## 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 September, 2015 is presented in Figure 5.

➤ From the graph it appears that up to September, 2015 the maximum share of spending went to physical infrastructure (59.8 percent) followed by social infrastructure (30.4 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 COLLECTION<sup>4</sup>

#### 3.1 TOTAL REVENUE

Following table shows revenue collection position up to September, 2014:

**TABLE 4: REVENUE COLLECTION POSITION**

(In Crore Taka)

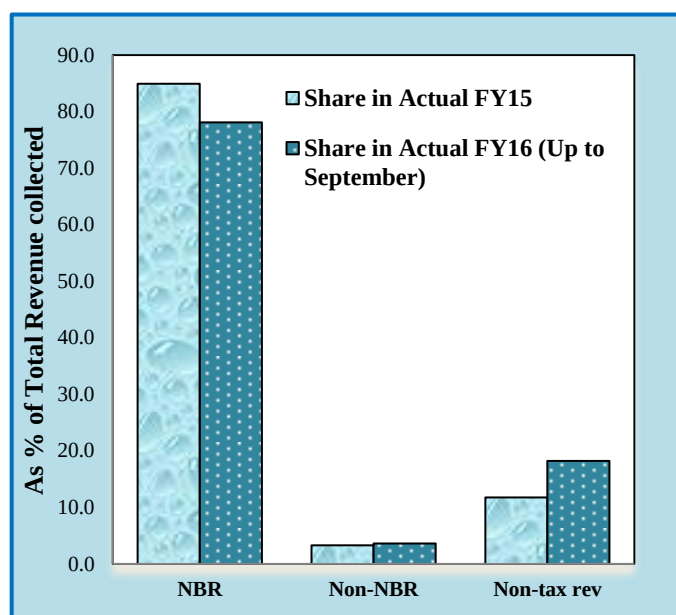
|                                     | Fiscal Year 2014-15 |                     |               |                         |                               | Fiscal Year 2015-16 |                         |                               |                                                       |
|-------------------------------------|---------------------|---------------------|---------------|-------------------------|-------------------------------|---------------------|-------------------------|-------------------------------|-------------------------------------------------------|
|                                     | Budget FY15         | Revised Budget FY15 | Actual FY15   | Actual FY15 (September) | Actual FY15 (Up to September) | Budget FY16         | Actual FY16 (September) | Actual FY16 (up to September) | Actual (up to September) as percentage of Budget FY16 |
| <b>Tax Revenue (a+b)</b>            | <b>155292</b>       | <b>140676</b>       | <b>128781</b> | <b>10963</b>            | <b>28289</b>                  | <b>182244</b>       | 11908                   | 31294                         | 17.2                                                  |
| a. NBR                              | 149720              | 135028              | 123960        | 10583                   | 27191                         | 176370              | 11500                   | 29899                         | 17.0                                                  |
| a.1 Income                          | 56086               | 48614               | 40712         | 3665                    | 8489                          | 64971               | 4043                    | 8989                          | 13.8                                                  |
| a.2 VAT                             | 55013               | 49573               | 45350         | 3617                    | 10105                         | 64263               | 4048                    | 11429                         | 17.8                                                  |
| a.3 Import                          | 14623               | 15134               | 14897         | 1295                    | 3536                          | 18790               | 1330                    | 3774                          | 20.1                                                  |
| a.4 Excise                          | 1251                | 935                 | 999           | 17                      | 47                            | 1240                | 37                      | 115                           | 9.3                                                   |
| a.5 Supplementary Duty              | 21334               | 19852               | 21080         | 1921                    | 4826                          | 25876               | 1983                    | 5368                          | 20.7                                                  |
| a.6 Other Taxes                     | 1414                | 920                 | 921           | 69                      | 188                           | 1231                | 59                      | 224                           | 18.2                                                  |
| b. Non-NBR                          | 5572                | 5648                | 4821          | 381                     | 1098                          | 5874                | 408                     | 1395                          | 23.8                                                  |
| c. Non-tax Revenue                  | 27662               | 22695               | 17177         | 6496                    | 6496                          | 26199               | 745                     | 6984                          | 26.7                                                  |
| <b>Total Revenue (a + b + c)</b>    | <b>182953</b>       | <b>163371</b>       | <b>145958</b> | <b>11768</b>            | <b>34785</b>                  | <b>208443</b>       | 12653                   | 38278                         | 18.4                                                  |
| d. Tax-GDP Ratio (base 2005-06)     | 10.3                | 9.3                 | 8.5           | 0.7                     | 1.9                           | 10.6                | 0.7                     | 1.8                           | -                                                     |
| e. Revenue-GDP ratio (base 2005-06) | 12.1                | 10.8                | 9.6           | 0.8                     | 2.3                           | 12.1                | 0.7                     | 2.2                           | -                                                     |

- **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 September, 2015 total revenue collection for FY16 increased by 10.0 percent compared to the corresponding period of the previous fiscal year (FY15) and achievement as to annual target is 18.4 percent.

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

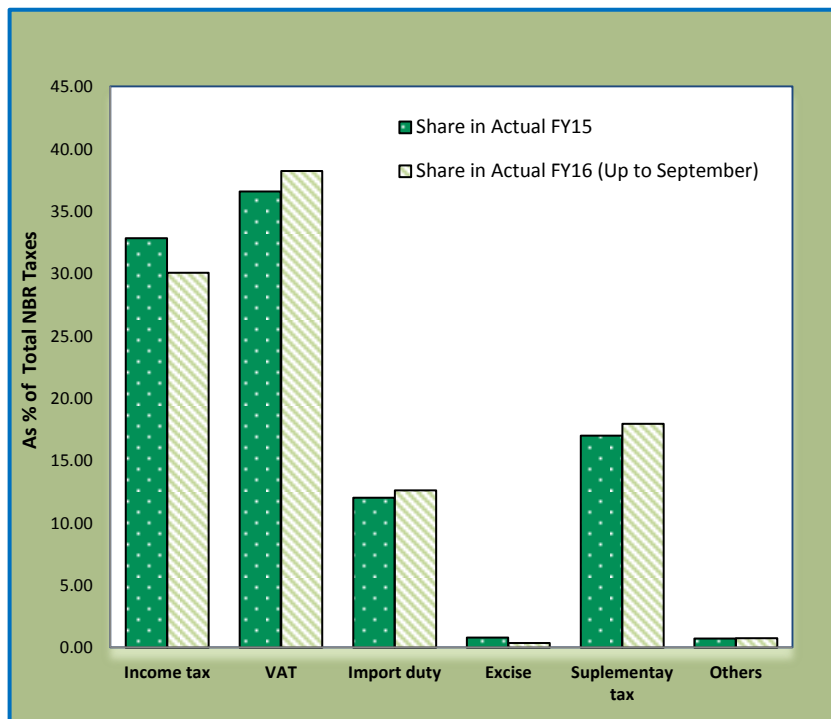
- Up to September FY16, Major share of the government revenue comes from NBR sources (78.1 percent);
- Growth rates of NBR & Non-NBR tax are 10.0 and 27.1 percent respectively and on the other hand, growth in non-tax revenue collection is 7.5 percent compared to the corresponding period of the previous fiscal year (FY15);
- Up to September FY16, for tax and non-tax revenue, achievements as to annual target are 17.2 and 26.7 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 September 2015, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 38.2 percent was collected from VAT, 30.1 percent from income tax, 18.0 percent from supplementary duty and 12.6 percent from import duty.

## 4.0 Budget Deficit<sup>5</sup>

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 September | Accounts FY16 up to September |
|--------------------------------------------------|-----------------|-----------------|--------------------|-----------------|-----------------|-------------------------|-------------------------------|-------------------------------|
|                                                  | Budget          | Revised         | Accounts September |                 | Budget FY16     | Accounts FY16 September |                               |                               |
| <b>Revenues</b>                                  | <b>182953.1</b> | <b>163371.0</b> | <b>11767.9</b>     | <b>145957.8</b> | <b>208443.3</b> | <b>12652.9</b>          | <b>34785.4</b>                | <b>38277.7</b>                |
| Tax Revenue                                      | 155291.5        | 140676.2        | 10963.4            | 128781.1        | 182244.1        | 11908.3                 | 28289.1                       | 31293.8                       |
| Non-Tax Revenue                                  | 27661.6         | 22694.8         | 804.5              | 17176.7         | 26199.2         | 744.6                   | 6496.3                        | 6983.9                        |
| Foreign Grants                                   | 6206.3          | 5674.0          | 32.0               | 2160.0          | 5800.0          | 76.8                    | 70.0                          | 111.2                         |
| <b>Revenue and Foreign Grants</b>                | <b>189159.4</b> | <b>169045.0</b> | <b>11799.9</b>     | <b>148117.8</b> | <b>214243.3</b> | <b>12729.7</b>          | <b>34855.4</b>                | <b>38388.9</b>                |
| <b>Non-Development Expenditure</b>               | <b>154234.8</b> | <b>149391.7</b> | <b>11850.8</b>     | <b>129575.9</b> | <b>184552.1</b> | <b>12060.9</b>          | <b>26791.5</b>                | <b>27979.5</b>                |
| Net Outlay for Food Account Operation            | 308.8           | 157.0           | 654.0              | 2130.8          | 227.1           | 690.2                   | 2195.8                        | 1970.1                        |
| Loans & Advances (Net)                           | 9611.0          | 9635.9          | 769.7              | 9046.8          | 7754.9          | -46.2                   | 628.7                         | -402.8                        |
| <b>Development Expenditure</b>                   | <b>86344.0</b>  | <b>80476.1</b>  | <b>2995.1</b>      | <b>62863.4</b>  | <b>102559.0</b> | <b>2967.0</b>           | <b>6906.5</b>                 | <b>7574.3</b>                 |
| Development Program financed from Revenue Budget | 1068.1          | 785.9           | 21.5               | 571.0           | 632.7           | 35.2                    | 36.0                          | 36.9                          |
| Non-ADP Project                                  | 3468.6          | 3317.0          | 13.2               | 2346.1          | 3339.5          | 0.0                     | 42.3                          | 0.0                           |
| <b>Annual Development Programme</b>              | <b>80314.5</b>  | <b>75000.0</b>  | <b>2960.3</b>      | <b>59570.1</b>  | <b>97000.0</b>  | <b>2931.8</b>           | <b>6828.2</b>                 | <b>7537.4</b>                 |
| Non-ADP FFW and Transfer                         | 1492.7          | 1373.3          | 0.0                | 376.2           | 1586.8          | 0.0                     | 0.0                           | 0.0                           |
| <b>Total Expenditure</b>                         | <b>250498.6</b> | <b>239660.7</b> | <b>16269.6</b>     | <b>203616.9</b> | <b>295093.0</b> | <b>15671.9</b>          | <b>36522.5</b>                | <b>37121.1</b>                |
| <b>Overall Balance (Including Grants)</b>        | <b>-61339.2</b> | <b>-70615.7</b> | <b>-4469.7</b>     | <b>-55499.1</b> | <b>-80849.7</b> | <b>-2942.2</b>          | <b>-1667.1</b>                | <b>1267.8</b>                 |
| <b>Overall Balance (Excluding Grants)</b>        | <b>-67545.5</b> | <b>-76289.7</b> | <b>-4501.7</b>     | <b>-57659.1</b> | <b>-86649.7</b> | <b>-3019.0</b>          | <b>-1737.1</b>                | <b>1156.6</b>                 |
| <b>In percent of GDP (Including grants)</b>      | <b>-4.05</b>    | <b>-4.67</b>    | <b>-0.30</b>       | <b>-3.67</b>    | <b>-4.71</b>    | <b>-0.17</b>            | <b>-0.11</b>                  | <b>0.07</b>                   |
| <b>In percent of GDP (Excluding grants)</b>      | <b>-4.46</b>    | <b>-5.04</b>    | <b>-0.30</b>       | <b>-3.81</b>    | <b>-5.05</b>    | <b>-0.18</b>            | <b>-0.11</b>                  | <b>0.07</b>                   |

- In FY15, actual budget deficit (excluding grants) as percentage of GDP was 3.81 percent. Including grants it was 3.67 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 September, 2015 (excluding grants) as percentage of GDP is 0.07 percent.

<sup>5</sup> Budget deficit is calculated using the guidelines of the IMF.

## 5.0 Financing

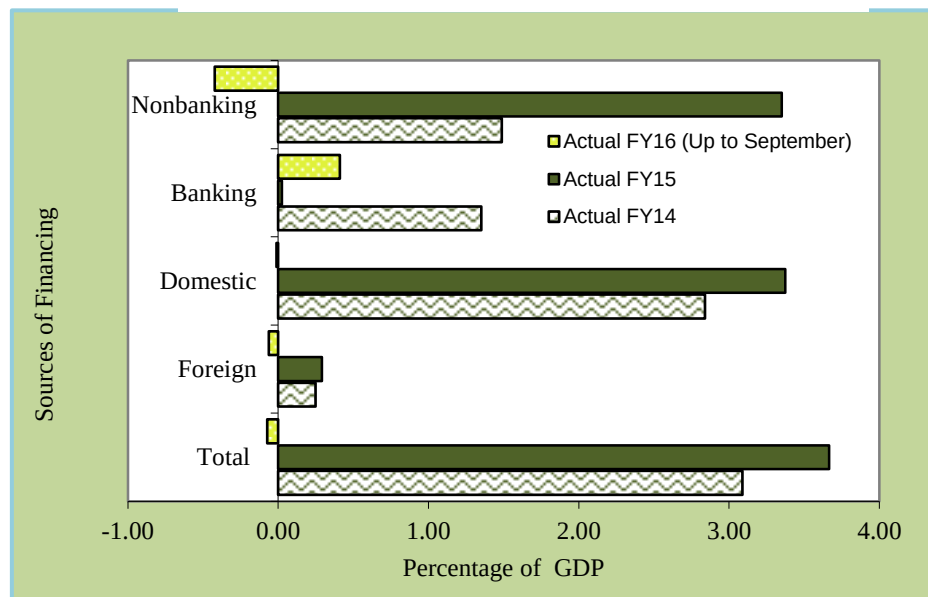
Table 6 & Figure 7 below presents the sources of financing the deficits and their shares as percentage of GDP.

**TABLE 6: FINANCING BUDGET DEFICIT**

*(In crore taka)*

| Description                                    | Fiscal Year: 2014-15 |           |                    |               | Fiscal Year: 2015-16 |                    | Accounts FY15 up to September | Accounts FY16 up to September |
|------------------------------------------------|----------------------|-----------|--------------------|---------------|----------------------|--------------------|-------------------------------|-------------------------------|
|                                                | Budget               | Revised   | Accounts September | Accounts FY15 | Budget               | Accounts September |                               |                               |
| <b>1.0 Foreign Borrowing-Net</b>               | 18069.0              | 15909.0   | -455.1             | 4402.5        | 24334.5              | -326.4             | -1698.6                       | -1074.7                       |
| <b>1.1 Foreign Borrowing</b>                   | 26519.0              | 23872.0   | 177.7              | 11484.2       | 32239.0              | 288.7              | 772.7                         | 639.8                         |
| <b>1.2 Amortization</b>                        | -8450.0              | -7963.0   | -632.8             | -7081.7       | -7904.5              | -615.1             | -2471.4                       | -1714.5                       |
| <b>2.0 Domestic Borrowing</b>                  | 43277.2              | 54714.0   | 4923.7             | 51085.4       | 56523.0              | 3272.1             | 3371.2                        | -188.8                        |
| <b>2.1 Borrowing from Banking System (Net)</b> | 31221.2              | 31714.0   | -2754.3            | 372.7         | 38523.0              | -477.9             | -34.3                         | 7048.0                        |
| <b>2.1.1 Long-Term Debt (Net)</b>              | 19824.2              | 22061.1   | 1150.0             | 11898.1       | 24182.0              | 300.0              | 4387.3                        | 4682.1                        |
| <b>2.1.2 Short-Term Debt (Net)</b>             | 11397.0              | 9652.9    | -3904.3            | -11525.4      | 14341.0              | -777.9             | -4421.6                       | 2365.8                        |
| <b>2.2 Non-Bank Borrowing (Net)</b>            | 12056.0              | 23000.0   | 7678.0             | 50712.7       | 18000.0              | 3750.1             | 3405.5                        | -7236.7                       |
| <b>2.2.1 National Savings Schemes (Net)</b>    | 9056.0               | 21000.0   | 2504.6             | 28709.8       | 15000.0              | 2068.8             | 6887.1                        | 6794.7                        |
| <b>2.2.2 Others</b>                            | 3000.0               | 2000.0    | 5173.4             | 22002.9       | 3000.0               | 1681.3             | -3481.6                       | -14031.5                      |
| <b>Total - Financing :</b>                     | 61346.2              | 70623.0   | 4468.6             | 55487.9       | 80857.5              | 2945.8             | 1672.6                        | -1263.4                       |
| 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       | 0.3                | 3.6           | 4.7                  | 0.17               | 0.11                          | -0.07                         |

**FIGURE 8: SOURCES OF FINANCING DEFICIT**



For FY16, up to September, 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 (September) | Actual FY15 (Up to September) | Actual FY15     | Budget FY16         | Actual FY16 (September) | Actual FY16 (up to September) |
| General Public Services                            | 34354.5             | 27345.6             | 1245.2                  | 2554.0                        | 11374.0         | 52516.9             | 1312.5                  | 2680.0                        |
| LGRD                                               | 2584.9              | 2734.9              | 259.1                   | 391.3                         | 2671.5          | 2813.5              | 189.6                   | 373.2                         |
| Defence                                            | 16239.6             | 17485.8             | 1733.3                  | 3999.5                        | 17377.3         | 17966.5             | 1745.9                  | 3863.6                        |
| Public Order and safety                            | 11290.2             | 12512.7             | 1134.9                  | 2586.6                        | 11937.7         | 12098.8             | 1539.9                  | 3221.9                        |
| Education & technology                             | 20158.9             | 20501.7             | 2538.0                  | 5855.5                        | 20260.2         | 22255.8             | 2233.1                  | 5865.0                        |
| Health                                             | 6796.9              | 6976.1              | 654.2                   | 1442.1                        | 6756.1          | 7364.3              | 806.4                   | 1726.1                        |
| Social Security and Welfare                        | 11487.1             | 11056.6             | 845.1                   | 1241.4                        | 9384.8          | 12976.0             | 612.7                   | 706.2                         |
| Housing                                            | 984.2               | 1114.0              | 49.8                    | 116.9                         | 1179.5          | 1031.9              | 66.6                    | 143.5                         |
| Recreation, Culture and Religious Affairs          | 1284.9              | 1371.1              | 98.4                    | 211.9                         | 1219.6          | 1449.0              | 140.0                   | 273.2                         |
| Fuel and Energy                                    | 44.1                | 43.9                | 3.6                     | 8.3                           | 41.2            | 61.6                | 4.2                     | 12.3                          |
| Agriculture                                        | 13461.7             | 13490.0             | 417.6                   | 976.1                         | 11550.9         | 13622.4             | 515.2                   | 1123.5                        |
| Industrial & Economic Services                     | 595.2               | 725.7               | 52.5                    | 244.0                         | 704.2           | 655.6               | 49.3                    | 127.0                         |
| Transport and Communication                        | 4984.5              | 4961.1              | 441.6                   | 723.2                         | 4730.3          | 5270.1              | 360.8                   | 747.9                         |
| Interest                                           | 31042.6             | 29864.8             | 2398.9                  | 6476.8                        | 30954.2         | 35109.0             | 2519.8                  | 7152.9                        |
| <b>Total - Non-Development Revenue Expenditure</b> | <b>155309.4</b>     | <b>150184.0</b>     | <b>11872.4</b>          | <b>26827.5</b>                | <b>130141.5</b> | <b>185191.3</b>     | <b>6395</b>             | <b>28016.3</b>                |

### Appendix 2: Ministry wise Non-Development Expenditure

|                                  | Actual FY14 | Budget FY15 | Revised Budget FY15 | Actual FY15 (September) | Actual FY15 (Up to September) | Actual FY15 | Budget FY16 | Actual FY16 (September) | Actual FY16 (up to September) | Actual FY16 (up to September) as % Budget FY16 |
|----------------------------------|-------------|-------------|---------------------|-------------------------|-------------------------------|-------------|-------------|-------------------------|-------------------------------|------------------------------------------------|
| Sub-total = GPS                  | 13669.4     | 34354.5     | 27345.6             | 1245.2                  | 2554.0                        | 11374.0     | 52516.9     | 1312.5                  | 2680.0                        | 5.1                                            |
| President                        | 11.6        | 14.3        | 14.5                | 1.0                     | 4.4                           | 13.8        | 16.2        | 1.3                     | 4.9                           | 30.2                                           |
| Parliament                       | 129.4       | 196.2       | 199.8               | 14.2                    | 31.3                          | 177.2       | 196.6       | 11.9                    | 31.1                          | 15.8                                           |
| Prime minister's Office          | 309.0       | 315.2       | 325.1               | 19.8                    | 47.2                          | 299.7       | 304.7       | 27.4                    | 63.0                          | 20.7                                           |
| Cabinet Div                      | 27.3        | 31.9        | 34.6                | 3.1                     | 7.1                           | 31.0        | 38.7        | 3.8                     | 7.9                           | 20.4                                           |
| Election Com                     | 825.2       | 214.1       | 249.0               | 20.4                    | 33.9                          | 193.3       | 520.9       | 19.4                    | 49.3                          | 9.5                                            |
| Establishment                    | 976.0       | 1099.7      | 1224.1              | 106.9                   | 227.3                         | 1134.5      | 1284.3      | 117.6                   | 267.1                         | 20.8                                           |
| Public Service Commission        | 30.0        | 30.5        | 31.4                | 2.1                     | 5.0                           | 30.0        | 34.1        | 3.2                     | 6.8                           | 20.0                                           |
| Finance Div                      | 9035.9      | 30003.5     | 22847.2             | 925.7                   | 1870.4                        | 7390.9      | 47558.3     | 981.0                   | 1935.0                        | 4.1                                            |
| Banking Division                 | 1036.2      | 1255.4      | 1177.5              | 65.3                    | 140.7                         | 1127.4      | 1339.3      | 79.4                    | 170.2                         | 12.7                                           |
| Internal Resource Division       | 367.1       | 71.2        | 70.4                | 2.4                     | 2.8                           | 66.7        | 95.0        | 5.8                     | 6.3                           | 6.6                                            |
| Economic Relation Division (ERD) | 104.7       | 144.7       | 147.5               | 3.3                     | 16.6                          | 128.4       | 88.1        | 4.2                     | 8.3                           | 9.4                                            |

|                                  |         |         |         |        |        |         |         |        |        |         |
|----------------------------------|---------|---------|---------|--------|--------|---------|---------|--------|--------|---------|
| Planning Division                | 36.9    | 56.2    | 51.6    | 5.9    | 10.0   | 43.7    | 59.3    | 5.9    | 12.2   | 20.5    |
| IMED                             | 12.4    | 15.9    | 15.8    | 1.1    | 2.5    | 14.1    | 23.2    | 1.7    | 3.9    | 16.8    |
| Statistics Division              | 134.9   | 169.1   | 168.6   | 13.5   | 30.7   | 150.5   | 172.2   | 17.8   | 41.1   | 23.9    |
| Foreign Affairs                  | 632.7   | 736.5   | 788.6   | 60.6   | 124.1  | 572.9   | 786.1   | 32.3   | 72.9   | 9.3     |
| 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                 | 2447.4  | 2584.9  | 2734.9  | 259.1  | 391.3  | 2671.5  | 2813.5  | 189.6  | 373.2  | 13.3    |
| LGD                              | 1864.1  | 1996.6  | 2140.2  | 193.1  | 304.0  | 2073.2  | 2217.4  | 160.3  | 273.2  | 12.3    |
| RD Div                           | 314.3   | 329.2   | 333.9   | 62.5   | 83.4   | 338.2   | 327.6   | 27.5   | 95.8   | 29.2    |
| CHT                              | 269.0   | 259.1   | 260.8   | 3.4    | 3.9    | 260.1   | 268.5   | 1.8    | 4.2    | 1.6     |
| Sub-total = Defense              | 13686.2 | 16239.6 | 17485.8 | 1733.3 | 3999.5 | 17377.3 | 17966.5 | 1745.9 | 3863.6 | 21.5    |
| Def. Service                     | 13425.0 | 15997.7 | 17234.7 | 1696.0 | 3932.4 | 17093.4 | 17655.9 | 1700.8 | 3784.7 | 21.4    |
| Def.- Others                     | 247.8   | 220.3   | 227.7   | 36.1   | 64.3   | 258.8   | 289.8   | 43.7   | 75.6   | 26.1    |
| Sub-total=POS                    | 10696.0 | 11290.2 | 12512.7 | 1134.9 | 2586.6 | 11937.7 | 12098.8 | 1539.9 | 3221.9 | 26.6    |
| Law & Justice                    | 592.6   | 666.1   | 687.9   | 67.5   | 169.4  | 651.8   | 713.2   | 97.3   | 217.4  | 30.5    |
| Legislative & Parliament         | 10.2    | 12.8    | 13.4    | 1.1    | 2.4    | 11.0    | 14.8    | 1.3    | 2.8    | 18.6    |
| Supreme Court                    | 92.8    | 100.3   | 111.1   | 9.2    | 21.1   | 104.8   | 111.1   | 11.6   | 27.0   | 24.3    |
| 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                     | 9956.0  | 10454.4 | 11637.5 | 1048.5 | 2379.1 | 11111.2 | 11203.5 | 1423.6 | 2962.3 | 26.4    |
| Anti-Corruption Commission       | 44.5    | 56.6    | 62.7    | 8.6    | 14.6   | 58.9    | 56.3    | 6.1    | 12.3   | 0.0     |
| Sub-total = Edu                  | 18031.5 | 20158.9 | 20501.7 | 2538.0 | 5855.5 | 20260.2 | 22255.8 | 2233.1 | 5865.0 | 26.4    |
| Primary & Mass Education         | 6657.9  | 7895.3  | 8084.2  | 832.0  | 2093.3 | 7909.9  | 8959.6  | 1237.5 | 2594.0 | 29.0    |
| Education                        | 11097.6 | 11892.7 | 12055.2 | 1679.8 | 3704.0 | 12037.5 | 12905.8 | 965.6  | 3207.2 | 24.9    |
| Sc. & Tech                       | 208.5   | 222.9   | 232.1   | 19.3   | 49.3   | 227.8   | 249.7   | 23.7   | 55.3   | 22.1    |
| ICT                              | 67.5    | 148.0   | 130.2   | 7.0    | 8.9    | 140.7   | 6.3     | 8.6    | 0.0    | 0.0     |
| Sub-total = Health               | 5968.3  | 6796.9  | 6976.1  | 654.2  | 1442.1 | 6756.1  | 7364.3  | 806.4  | 1726.1 | 23.4    |
| Health & Family Planning Affairs | 5968.3  | 6796.9  | 6976.1  | 654.2  | 1442.1 | 6756.1  | 7364.3  | 806.4  | 1726.1 | 23.4    |
| Sub-total = SSW                  | 8831.1  | 11487.1 | 11056.6 | 845.1  | 1241.4 | 9384.8  | 12976.0 | 612.7  | 706.2  | 5.4     |
| Social Welfare                   | 1982.8  | 2712.5  | 2691.6  | 567.3  | 609.0  | 2638.2  | 3055.9  | 60.2   | 103.8  | 3.4     |
| Women & Children Affairs         | 1154.0  | 1379.9  | 1405.7  | 19.0   | 37.1   | 1328.9  | 1528.4  | 23.9   | 39.0   | 2.6     |
| Liberation Affairs               | 921.4   | 1432.7  | 1428.9  | 238.2  | 550.7  | 1271.0  | 2235.6  | 500.0  | 500.8  | 22.4    |
| Food                             | 600.2   | 1101.1  | 790.6   | 6.4    | 16.1   | 416.3   | 1046.6  | 7.8    | 22.9   | 2.2     |
| Disaster Management              | 4172.6  | 4860.9  | 4739.8  | 14.3   | 28.5   | 3730.4  | 5109.4  | 20.8   | 39.8   | 0.8     |
| Sub-total = HCS                  | 928.7   | 984.2   | 1114.0  | 49.8   | 116.9  | 1179.5  | 1031.9  | 66.6   | 143.5  | 13.9    |
| Housing                          | 928.7   | 984.2   | 1114.0  | 49.8   | 116.9  | 1179.5  | 1031.9  | 66.6   | 143.5  | 13.9    |
| Sub-total = RCRA                 | 1171.4  | 1284.9  | 1371.1  | 98.4   | 211.9  | 1219.6  | 1449.0  | 140.0  | 273.2  | 18.9    |
| Information                      | 414.4   | 471.9   | 482.4   | 30.8   | 75.3   | 454.8   | 530.2   | 46.2   | 94.5   | 17.8    |
| Cultural Affairs                 | 180.9   | 159.7   | 219.6   | 19.3   | 25.4   | 213.7   | 237.8   | 27.4   | 34.7   | 14.6    |
| Religious Affairs                | 142.8   | 163.8   | 168.0   | 7.2    | 36.6   | 155.0   | 175.9   | 9.9    | 43.2   | 24.6    |
| Youth                            | 433.3   | 489.5   | 501.1   | 41.1   | 74.6   | 396.1   | 505.0   | 56.5   | 100.8  | 20.0    |
| Sub-total = FE                   | 34.2    | 44.1    | 43.9    | 3.6    | 8.3    | 41.2    | 61.6    | 4.2    | 12.3   | 19.9    |
| Fuel & Energy                    | 28.5    | 32.9    | 32.8    | 3.0    | 6.6    | 31.7    | 43.3    | 3.4    | 8.2    | 18.9    |
| Power                            | 5.7     | 11.2    | 11.1    | 0.7    | 1.6    | 9.5     | 18.3    | 0.8    | 4.1    | 22.3    |
| Sub-total = Agri                 | 13205.4 | 13461.7 | 13490.0 | 417.6  | 976.1  | 11550.9 | 13622.4 | 515.2  | 1123.5 | 8.2     |
| Agriculture                      | 10802.5 | 10865.8 | 10846.5 | 151.1  | 477.3  | 8939.2  | 10875.0 | 178.2  | 537.2  | 4.9     |
| Fisheries                        | 577.0   | 642.4   | 659.5   | 82.3   | 162.5  | 646.9   | 692.1   | 97.0   | 184.6  | 26.7    |
| Environment                      | 466.2   | 498.0   | 515.3   | 32.4   | 73.1   | 501.8   | 543.3   | 46.6   | 96.1   | 17.7    |

|                                           |          |          |          |         |         |          |          |         |         |      |
|-------------------------------------------|----------|----------|----------|---------|---------|----------|----------|---------|---------|------|
| Land                                      | 614.9    | 667.6    | 680.8    | 70.8    | 175.2   | 681.6    | 688.0    | 100.3   | 210.6   | 30.6 |
| Water                                     | 744.9    | 787.9    | 787.9    | 81.0    | 88.1    | 781.5    | 823.9    | 93.0    | 95.0    | 11.5 |
| Sub-total = IES                           | 546.5    | 595.2    | 725.7    | 52.5    | 244.0   | 704.2    | 655.6    | 49.3    | 127.0   | 19.4 |
| Industries                                | 120.5    | 173.3    | 253.0    | 20.0    | 162.2   | 248.9    | 139.6    | 4.0     | 33.9    | 24.3 |
| Jute and Text                             | 80.6     | 78.6     | 89.5     | 6.6     | 21.6    | 85.3     | 103.9    | 8.3     | 25.3    | 24.4 |
| Commerce                                  | 174.8    | 113.6    | 136.9    | 5.4     | 20.5    | 180.3    | 139.1    | 10.3    | 18.6    | 13.4 |
| Labour                                    | 42.2     | 71.5     | 71.0     | 6.1     | 12.5    | 61.5     | 87.8     | 7.8     | 15.1    | 17.2 |
| Expatriates                               | 128.4    | 158.2    | 175.4    | 14.5    | 27.2    | 128.1    | 185.3    | 18.8    | 34.0    | 18.4 |
| Sub-total = TC                            | 4300.2   | 4984.5   | 4961.1   | 441.6   | 723.2   | 4730.3   | 5270.1   | 360.8   | 747.9   | 14.2 |
| Roads                                     | 1935.2   | 2256.4   | 2263.6   | 224.2   | 271.0   | 2145.0   | 2236.3   | 119.8   | 192.0   | 8.6  |
| Railway                                   | 1603.9   | 1878.5   | 1877.9   | 126.6   | 278.9   | 1811.8   | 2066.6   | 161.9   | 340.1   | 16.5 |
| 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    | 39.2    | 43.2    | 236.4    | 292.1    | 3.6     | 52.4    | 17.9 |
| Civil Aviation                            | 30.8     | 50.8     | 41.5     | 2.6     | 4.1     | 42.3     | 43.0     | 7.7     | 10.6    | 24.7 |
| Post & Telecommunication                  | 496.6    | 549.7    | 528.8    | 49.1    | 126.1   | 494.8    | 600.5    | 67.8    | 152.8   | 25.4 |
| Sub-total = Interest                      | 28221.5  | 31042.6  | 29864.8  | 2398.9  | 6476.8  | 30954.2  | 35109.0  | 2519.8  | 7152.9  | 20.4 |
| Domestic                                  | 26617.0  | 29304.5  | 28186.7  | 2285.1  | 6036.3  | 29417.4  | 33396.0  | 2387.0  | 6687.0  | 20.0 |
| Foreign                                   | 1604.4   | 1738.1   | 1678.1   | 113.8   | 440.5   | 1536.8   | 1713.0   | 132.9   | 465.9   | 27.2 |
| Total Non-Development Revenue Expenditure | 121737.8 | 155309.4 | 150184.0 | 11872.4 | 26827.5 | 130141.5 | 185191.3 | 12096.0 | 28016.3 | 15.1 |

### APPENDIX 3: NON-DEVELOPMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

| Description                            | Budget<br>FY15<br>(Crore Taka) | Revised<br>Budget<br>FY15<br>(Crore Taka) | Actual<br>FY15<br>(Crore Taka) | Actual<br>FY15<br>(Up to<br>September)<br>(Crore Taka) | Budget<br>FY16<br>as % of<br>Revised<br>Budget<br>FY15 | Actual FY15<br>(Up to<br>September)<br>as % of<br>Budget FY15 | Actual FY16<br>(Up to<br>September)<br>as % of<br>Budget FY16 |
|----------------------------------------|--------------------------------|-------------------------------------------|--------------------------------|--------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| <b>Pay and Allowances</b>              | <b>28708.5</b>                 | <b>29349.1</b>                            | <b>28849.8</b>                 | <b>9491.7</b>                                          | <b>153.8</b>                                           | <b>28.7</b>                                                   | <b>21.0</b>                                                   |
| Pay of Officers                        | 3016.6                         | 3187.5                                    | 3126.4                         | 802.7                                                  | 205.6                                                  | 24.5                                                          | 12.2                                                          |
| Pay of Establishment                   | 10345.9                        | 10520.0                                   | 10527.9                        | 3276.8                                                 | 211.7                                                  | 24.8                                                          | 14.7                                                          |
| Allowances                             | 15346.0                        | 15641.6                                   | 15195.6                        | 5412.2                                                 | 104.4                                                  | 32.1                                                          | 33.2                                                          |
| <b>Goods and Services</b>              | <b>16370.1</b>                 | <b>17385.5</b>                            | <b>16533.3</b>                 | <b>2051.5</b>                                          | <b>102.6</b>                                           | <b>11.6</b>                                                   | <b>11.5</b>                                                   |
| Supplies and Services                  | 11918.9                        | 12666.4                                   | 11975.6                        | 1770.9                                                 | 103.4                                                  | 13.3                                                          | 13.5                                                          |
| Repairs, Maintenance & Rehabilitation  | 4451.2                         | 4719.1                                    | 4557.7                         | 280.6                                                  | 100.3                                                  | 6.8                                                           | 5.9                                                           |
| <b>Interest Payments</b>               | <b>31042.6</b>                 | <b>29864.8</b>                            | <b>30954.2</b>                 | <b>7152.9</b>                                          | <b>117.6</b>                                           | <b>20.9</b>                                                   | <b>20.4</b>                                                   |
| Domestic                               | 29304.5                        | 28186.7                                   | 29417.4                        | 6687.0                                                 | 118.5                                                  | 20.6                                                          | 20.0                                                          |
| Foreign                                | 1738.1                         | 1678.1                                    | 1536.8                         | 465.9                                                  | 102.1                                                  | 25.3                                                          | 27.2                                                          |
| <b>Subsidies and Current Transfers</b> | <b>50224.8</b>                 | <b>50482.8</b>                            | <b>42456.9</b>                 | <b>7485.4</b>                                          | <b>127.2</b>                                           | <b>16.4</b>                                                   | <b>11.7</b>                                                   |
| Subsidies                              | 16652.9                        | 16515.5                                   | 12512.6                        | 1742.8                                                 | 95.5                                                   | 10.7                                                          | 11.0                                                          |
| Grants in Aid                          | 24965.4                        | 25235.4                                   | 22654.5                        | 3962.4                                                 | 145.7                                                  | 20.8                                                          | 10.8                                                          |
| Contributions to Intl Organization     | 112.2                          | 113.5                                     | 48.1                           | 3.4                                                    | 69.3                                                   | 10.5                                                          | 4.4                                                           |
| Write-off of loans & advances          | 4.0                            | 4.0                                       | 1.3                            | 0.0                                                    | 100.0                                                  | 0.2                                                           | 0.2                                                           |
| Pensions and Gratuities'               | 8483.2                         | 8607.4                                    | 7237.0                         | 1776.7                                                 | 134.6                                                  | 14.6                                                          | 15.3                                                          |



| Description                                                    | Budget<br>FY15<br>(Crore Taka) | Revised<br>Budget<br>FY15<br>(Crore Taka) | Actual<br>FY15<br>(Crore Taka) | Actual<br>FY15<br>(Up to<br>September)<br>(Crore Taka) | Budget<br>FY16<br>as % of<br>Revised<br>Budget<br>FY15 | Actual FY15<br>(Up to<br>September)<br>as % of<br>Budget FY15 | Actual FY16<br>(Up to<br>September)<br>as % of<br>Budget FY16 |
|----------------------------------------------------------------|--------------------------------|-------------------------------------------|--------------------------------|--------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| Others                                                         | 7.0                            | 7.0                                       |                                |                                                        |                                                        | 9.2                                                           | 0.1                                                           |
| <b>Block Allocation</b>                                        | <b>1885.1</b>                  | <b>288.9</b>                              | <b>188.7</b>                   | <b>83.4</b>                                            | <b>785.5</b>                                           | <b>1.9</b>                                                    | <b>3.7</b>                                                    |
| Unexpected                                                     | 1500.0                         | 30.0                                      | 2.1                            | 50.4                                                   | 6666.7                                                 | 0.0                                                           | 2.5                                                           |
| Others                                                         | 385.1                          | 258.9                                     | 185.1                          | 33.1                                                   | 104.1                                                  | 9.0                                                           | 12.3                                                          |
| Deduct                                                         | 0.0                            | 0.0                                       | 0.8                            | 0.0                                                    | -                                                      | -                                                             | -                                                             |
| Recoveries                                                     | 0.0                            | 0.0                                       | 0.8                            | 0.0                                                    | -                                                      | -                                                             | -                                                             |
| <b>Non-Development Revenue<br/>Expenditure (A)</b>             | <b>128231.1</b>                | <b>127371.1</b>                           | <b>118983.0</b>                | <b>26265.0</b>                                         | <b>129.2</b>                                           | <b>19.4</b>                                                   | <b>16.0</b>                                                   |
| <b>Acquisition of Assets and Works (B)</b>                     | <b>7025.3</b>                  | <b>8231.0</b>                             | <b>7885.6</b>                  | <b>1714.5</b>                                          | <b>97.7</b>                                            | <b>27.6</b>                                                   | <b>21.3</b>                                                   |
| Acquisition of Assets                                          | 5763.4                         | 6456.5                                    | 6051.4                         | 1507.7                                                 | 103.5                                                  | 30.0                                                          | 22.6                                                          |
| Acquisition of Land Assets                                     | 143.9                          | 192.6                                     | 184.5                          | 2.2                                                    | 82.0                                                   | 1.9                                                           | 1.4                                                           |
| Construction and Works                                         | 1118.1                         | 1582.0                                    | 1649.7                         | 204.6                                                  | 75.7                                                   | 19.0                                                          | 17.1                                                          |
| <b>Augmented Non-Development<br/>Revenue Expenditure (A+B)</b> | <b>135256.5</b>                | <b>135602.1</b>                           | <b>126868.6</b>                | <b>27979.5</b>                                         | <b>127.3</b>                                           | <b>19.8</b>                                                   | <b>16.2</b>                                                   |
| Investments in Shares and Equities (C)                         | 18985.3                        | 13796.6                                   | 2708.0                         | 0.0                                                    | 86.6                                                   | 0.0                                                           | 0.0                                                           |
| Share Capital                                                  | 11160.3                        | 7471.6                                    | 82.2                           | 0.0                                                    | 67.3                                                   | 0.0                                                           | 0.0                                                           |
| 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                         | 0.0                                                    | 100.0                                                  | 0.0                                                           | 0.0                                                           |
| Others                                                         | 25.0                           | 25.0                                      | 8.9                            | 0.0                                                    | 100.0                                                  | 0.0                                                           | 0.0                                                           |
| Programmes Financed from Non-<br>Development Budget (D)        | 1068.1                         | 785.9                                     | 571.0                          | 36.9                                                   | 80.5                                                   | 3.4                                                           | 5.8                                                           |
| Detail Estimates                                               | 307.3                          | 593.6                                     | 471.8                          | 15.8                                                   | 65.0                                                   | 9.6                                                           | 4.1                                                           |
| Block Allocation                                               | 760.8                          | 192.2                                     | 99.2                           | 21.1                                                   | 128.4                                                  | 0.8                                                           | 8.6                                                           |
| <b>Total - Non-Development<br/>Expenditure (A+B+C+D) :</b>     | <b>155309.9</b>                | <b>150184.6</b>                           | <b>130147.6</b>                | <b>28016.4</b>                                         | <b>123.3</b>                                           | <b>17.3</b>                                                   | <b>15.1</b>                                                   |

## 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 (September ) | Actual FY15 (Up to September) | Actual FY15    | Budget FY16         | Actual FY16 (September) | Actual FY16 (up to September) | Actual FY15 (up to September) as % of Revised Budget FY15 | Actual FY16 (up to September) as % Budget FY16 |
| <b>Sub-total = GPS</b>       | <b>3880.3</b>       | <b>5142.7</b>       | <b>62.8</b>              | <b>89.8</b>                   | <b>929.6</b>   | <b>4179.6</b>       | <b>0.0</b>              | <b>36.4</b>                   | <b>50.8</b>                                               | <b>1.2</b>                                     |
| Parliament                   | 22.9                | 5.6                 | 0.0                      | 0.2                           | 3.0            | 6.7                 | 0.0                     | 0.1                           | 0.3                                                       | 4.4                                            |
| PMO                          | 446.0               | 483.0               | 49.0                     | 50.4                          | 367.3          | 496.2               | 0.0                     | 25.4                          | 35.9                                                      | 7.2                                            |
| 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               | 10.2                     | 10.3                          | 131.0          | 964.6               | 0.0                     | 0.2                           | 0.3                                                       | 0.0                                            |
| Establishment                | 129.0               | 67.2                | 0.0                      | 0.0                           | 60.4           | 163.7               | 0.0                     | 1.0                           | 1.0                                                       | 0.6                                            |
| Public Service Com           | 0.0                 | 0.0                 | 0.0                      | 0.0                           | 0.0            | 0.0                 | 0.0                     | 0.0                           | 0.0                                                       | #DIV/0!                                        |
| Finance Division             | 259.9               | 124.2               | -0.8                     | 22.6                          | 86.5           | 425.4               | 0.0                     | 2.0                           | -0.3                                                      | -0.1                                           |
| Banking Division             | 438.0               | 178.1               | 0.0                      | 0.3                           | 69.3           | 460.6               | 0.0                     | 0.8                           | 1.2                                                       | 0.3                                            |
| IRD                          | 33.1                | 28.4                | 0.2                      | 0.8                           | 6.4            | 109.4               | 0.0                     | 0.4                           | 0.4                                                       | 0.3                                            |
| ERD                          | 39.7                | 31.0                | 2.1                      | 2.8                           | 27.4           | 62.7                | 0.0                     | 1.6                           | 5.0                                                       | 8.0                                            |
| Planning Division            | 1568.5              | 3393.0              | 1.4                      | 1.5                           | 61.3           | 1026.5              | 0.0                     | 0.1                           | 0.4                                                       | 0.0                                            |
| IMED                         | 107.4               | 81.0                | 0.1                      | 0.3                           | 71.4           | 115.5               | 0.0                     | 3.7                           | 5.3                                                       | 4.6                                            |
| Statistics Division          | 211.5               | 66.1                | 0.6                      | 0.7                           | 45.2           | 221.1               | 0.0                     | 1.1                           | 1.1                                                       | 0.5                                            |
| Foreign Affairs              | 100.0               | 85.0                | 0.0                      | 0.0                           | 0.3            | 116.0               | 0.0                     | 0.0                           | 0.2                                                       | 0.1                                            |
| <b>Sub-total = LGRD</b>      | <b>15129.6</b>      | <b>16553.3</b>      | <b>777.1</b>             | <b>1420.4</b>                 | <b>14704.3</b> | <b>18183.0</b>      | <b>0.0</b>              | <b>837.1</b>                  | <b>1156.6</b>                                             | <b>6.4</b>                                     |
| LGD                          | 13467.0             | 14860.7             | 18.6                     | 1299.7                        | 13032.5        | 16650.1             | 0.0                     | 751.8                         | 961.3                                                     | 5.8                                            |
| RD                           | 1186.6              | 1269.2              | 10.9                     | 86.0                          | 1248.9         | 1022.5              | 0.0                     | 71.0                          | 161.9                                                     | 15.8                                           |
| CHT                          | 476.0               | 423.4               | 0.7                      | 34.7                          | 422.9          | 510.4               | 0.0                     | 14.3                          | 33.4                                                      | 6.5                                            |
| <b>Sub-total = Defense</b>   | <b>222.5</b>        | <b>284.3</b>        | <b>0.7</b>               | <b>0.7</b>                    | <b>107.3</b>   | <b>415.6</b>        | <b>0.0</b>              | <b>0.0</b>                    | <b>0.0</b>                                                | <b>0.0</b>                                     |
| Defense Service              | 222.5               | 284.3               | 0.7                      | 0.7                           | 107.3          | 415.6               | 0.0                     | 0.0                           | 0.0                                                       | 0.0                                            |
| Def.-Others                  | 0.0                 | 0.0                 | 0.0                      | 0.0                           | 0.0            | 0.0                 | 0.0                     | 0.0                           | 0.0                                                       | #DIV/0!                                        |
| <b>Sub-total=POS</b>         | <b>1267.4</b>       | <b>1369.9</b>       | <b>69.2</b>              | <b>83.4</b>                   | <b>1212.9</b>  | <b>1532.2</b>       | <b>0.0</b>              | <b>55.1</b>                   | <b>71.2</b>                                               | <b>4.6</b>                                     |
| Law & Justice                | 340.0               | 257.3               | 26.2                     | 26.3                          | 217.6          | 329.0               | 0.0                     | 5.4                           | 5.4                                                       | 1.6                                            |
| Legislative & Parliament     | 9.3                 | 4.8                 | 0.0                      | 0.0                           | 0.1            | 6.5                 | 0.0                     | 0.0                           | 0.0                                                       | 0.0                                            |
| Supreme Court                | 13.0                | 13.0                | 0.9                      | 1.7                           | 7.2            | 1.0                 | 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                                                       | #DIV/0!                                        |
| Ministry of Home Affairs.    | 903.1               | 1092.9              | 42.0                     | 55.3                          | 986.2          | 1188.7              | 0.0                     | 49.7                          | 65.8                                                      | 5.5                                            |
| Anti-Corruption Commission   | 2.0                 | 1.8                 | 0.0                      | 0.0                           | 1.8            | 7.1                 | 0.0                     | 0.0                           | 0.0                                                       | 0.0                                            |
| <b>Sub-total = Education</b> | <b>12609.3</b>      | <b>12998.4</b>      | <b>488.1</b>             | <b>629.1</b>                  | <b>10035.8</b> | <b>12112.6</b>      | <b>0.0</b>              | <b>469.2</b>                  | <b>632.0</b>                                              | <b>5.2</b>                                     |
| PMED                         | 5778.1              | 4333.3              | 160.6                    | 211.1                         | 3972.7         | 5541.7              | 0.0                     | 177.2                         | 219.9                                                     | 4.0                                            |
| Education                    | 3647.0              | 4142.3              | 316.2                    | 320.6                         | 4087.7         | 4197.3              | 0.0                     | 156.8                         | 182.2                                                     | 4.3                                            |
| Sc. & Tech.                  | 2304.6              | 3719.1              | 1.9                      | 67.4                          | 1144.6         | 1300.7              | 0.0                     | 134.7                         | 143.3                                                     | 11.0                                           |
| ICT                          | 879.6               | 803.7               | 9.4                      | 30.0                          | 830.8          | 1072.8              | 0.0                     | 0.4                           | 86.7                                                      | 8.1                                            |
| <b>Sub-total = Health</b>    | <b>4349.2</b>       | <b>4562.1</b>       | <b>214.8</b>             | <b>396.8</b>                  | <b>3657.5</b>  | <b>5331.2</b>       | <b>0.0</b>              | <b>258.8</b>                  | <b>399.5</b>                                              | <b>7.5</b>                                     |

|                                                 | Fiscal Year 2014-15 |                           |                             |                                        |                | Fiscal Year 2015-16 |                               |                                        |                                                                                |                                                                  |
|-------------------------------------------------|---------------------|---------------------------|-----------------------------|----------------------------------------|----------------|---------------------|-------------------------------|----------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------|
|                                                 | Budget<br>FY15      | Revised<br>Budget<br>FY15 | Actual FY15<br>(September ) | Actual<br>FY15<br>(Up to<br>September) | Actual<br>FY15 | Budget<br>FY16      | Actual<br>FY16<br>(September) | Actual<br>FY16<br>(up to<br>September) | Actual<br>FY15<br>(up to<br>September)<br>as % of<br>Revised<br>Budget<br>FY15 | Actual<br>FY16<br>(up to<br>September)<br>as %<br>Budget<br>FY16 |
| HFW                                             | 4349.2              | 4562.1                    | 214.8                       | 396.8                                  | 3657.5         | 5331.2              | 0.0                           | 258.8                                  | 399.5                                                                          | 7.5                                                              |
| <b>Sub-total = SSW</b>                          | <b>3710.3</b>       | <b>2897.1</b>             | <b>76.3</b>                 | <b>155.4</b>                           | <b>1779.1</b>  | <b>3749.0</b>       | <b>0.0</b>                    | <b>46.1</b>                            | <b>53.8</b>                                                                    | <b>1.4</b>                                                       |
| SW                                              | 190.7               | 99.7                      | 2.6                         | 7.1                                    | 88.7           | 200.1               | 0.0                           | 4.2                                    | 7.1                                                                            | 3.6                                                              |
| Women's Affairs'                                | 200.0               | 126.5                     | 7.1                         | 11.5                                   | 130.0          | 150.2               | 0.0                           | 8.6                                    | 9.8                                                                            | 6.5                                                              |
| Lib. Affairs                                    | 310.0               | 208.0                     | 16.2                        | 18.0                                   | 207.8          | 443.1               | 0.0                           | 14.7                                   | 17.7                                                                           | 4.0                                                              |
| Food                                            | 584.2               | 345.3                     | 29.8                        | 65.8                                   | 327.0          | 624.9               | 0.0                           | 1.4                                    | 2.0                                                                            | 0.3                                                              |
| Disaster & Relief                               | 2425.4              | 2117.6                    | 20.7                        | 53.0                                   | 1025.6         | 2330.7              | 0.0                           | 17.1                                   | 17.3                                                                           | 0.7                                                              |
| <b>Sub-total = HCS</b>                          | <b>1073.5</b>       | <b>905.7</b>              | <b>129.4</b>                | <b>155.0</b>                           | <b>788.3</b>   | <b>1885.5</b>       | <b>0.0</b>                    | <b>47.5</b>                            | <b>47.5</b>                                                                    | <b>2.5</b>                                                       |
| Housing                                         | 1073.5              | 905.7                     | 129.4                       | 155.0                                  | 788.3          | 1885.5              | 0.0                           | 47.5                                   | 47.5                                                                           | 2.5                                                              |
| <b>Sub-total = RCRA</b>                         | <b>704.9</b>        | <b>684.9</b>              | <b>62.9</b>                 | <b>73.4</b>                            | <b>642.4</b>   | <b>833.4</b>        | <b>0.0</b>                    | <b>27.0</b>                            | <b>91.2</b>                                                                    | <b>10.9</b>                                                      |
| Information                                     | 119.0               | 112.8                     | 0.7                         | 1.0                                    | 101.7          | 125.5               | 0.0                           | 3.7                                    | 4.4                                                                            | 3.5                                                              |
| Cultural Affairs                                | 97.9                | 81.9                      | 12.8                        | 13.5                                   | 80.7           | 126.8               | 0.0                           | 12.9                                   | 15.1                                                                           | 11.9                                                             |
| Religious Affairs.                              | 183.0               | 224.8                     | 25.5                        | 25.5                                   | 224.8          | 251.9               | 0.0                           | 0.0                                    | 56.5                                                                           | 22.4                                                             |
| Youth                                           | 305.0               | 265.4                     | 24.0                        | 33.5                                   | 235.2          | 329.2               | 0.0                           | 10.5                                   | 15.3                                                                           | 4.6                                                              |
| <b>Sub-total = FE</b>                           | <b>11495.8</b>      | <b>9295.2</b>             | <b>251.8</b>                | <b>795.0</b>                           | <b>5706.4</b>  | <b>18479.1</b>      | <b>0.0</b>                    | <b>456.3</b>                           | <b>1726.5</b>                                                                  | <b>9.3</b>                                                       |
| Energy                                          | 2222.9              | 1019.3                    | 45.8                        | 45.8                                   | 1013.8         | 1994.0              | 0.0                           | 155.9                                  | 155.9                                                                          | 7.8                                                              |
| Power                                           | 9272.9              | 8276.0                    | 206.0                       | 749.2                                  | 4692.6         | 16485.2             | 0.0                           | 300.3                                  | 1570.6                                                                         | 9.5                                                              |
| <b>Sub-total = Agriculture</b>                  | <b>5632.9</b>       | <b>4627.8</b>             | <b>203.7</b>                | <b>370.2</b>                           | <b>4359.6</b>  | <b>6356.7</b>       | <b>0.0</b>                    | <b>191.7</b>                           | <b>385.4</b>                                                                   | <b>6.1</b>                                                       |
| Agriculture                                     | 1524.1              | 1431.6                    | 44.1                        | 186.4                                  | 1406.2         | 1823.9              | 0.0                           | 28.4                                   | 200.8                                                                          | 11.0                                                             |
| Fisheries                                       | 701.6               | 545.5                     | 20.2                        | 35.0                                   | 497.1          | 796.8               | 0.0                           | 24.8                                   | 43.3                                                                           | 5.4                                                              |
| Environment                                     | 412.9               | 419.8                     | 18.9                        | 27.8                                   | 367.1          | 475.6               | 0.0                           | 3.7                                    | 6.0                                                                            | 1.3                                                              |
| Land                                            | 163.4               | 89.1                      | 0.5                         | 1.0                                    | 27.9           | 198.5               | 0.0                           | 2.9                                    | 3.4                                                                            | 1.7                                                              |
| Water                                           | 2831.0              | 2141.8                    | 120.0                       | 120.0                                  | 2061.2         | 3062.0              | 0.0                           | 131.9                                  | 131.9                                                                          | 4.3                                                              |
| <b>Sub-total = IES</b>                          | <b>2279.4</b>       | <b>2149.5</b>             | <b>274.3</b>                | <b>278.5</b>                           | <b>1828.9</b>  | <b>2098.7</b>       | <b>0.0</b>                    | <b>136.2</b>                           | <b>145.2</b>                                                                   | <b>6.9</b>                                                       |
| Industries                                      | 1561.4              | 1356.0                    | 233.5                       | 233.5                                  | 1194.0         | 1232.6              | 0.0                           | 129.6                                  | 131.4                                                                          | 10.7                                                             |
| Textiles                                        | 176.6               | 142.3                     | 11.4                        | 11.8                                   | 125.9          | 180.0               | 0.0                           | 1.9                                    | 9.1                                                                            | 5.0                                                              |
| Commerce                                        | 127.9               | 140.1                     | 0.0                         | 0.1                                    | 134.1          | 220.4               | 0.0                           | 0.2                                    | 0.2                                                                            | 0.1                                                              |
| Labour                                          | 76.1                | 154.8                     | 0.0                         | 2.3                                    | 26.1           | 213.8               | 0.0                           | 0.0                                    | 0.0                                                                            | 0.0                                                              |
| Expatriates' Welfare and<br>Overseas Employment | 337.5               | 356.3                     | 29.4                        | 30.9                                   | 348.8          | 252.0               | 0.0                           | 4.4                                    | 4.5                                                                            | 1.8                                                              |
| <b>Sub-total = TC</b>                           | <b>19452.2</b>      | <b>14902.5</b>            | <b>349.1</b>                | <b>2380.4</b>                          | <b>14194.2</b> | <b>23430.2</b>      | <b>0.0</b>                    | <b>370.6</b>                           | <b>2777.6</b>                                                                  | <b>11.9</b>                                                      |
| Roads                                           | 4607.6              | 4395.7                    | 198.9                       | 304.1                                  | 3956.9         | 5675.1              | 0.0                           | 94.7                                   | 196.3                                                                          | 3.5                                                              |
| Railways                                        | 4485.2              | 3450.0                    | 20.4                        | 160.2                                  | 3157.6         | 5650.0              | 0.0                           | 208.1                                  | 215.7                                                                          | 3.8                                                              |
| Bridges Division                                | 774.6               | 668.7                     | 94.8                        | 94.9                                   | 661.7          | 1084.2              | 0.0                           | 37.9                                   | 104.2                                                                          | 9.6                                                              |
| Shipping                                        | 108.8               | 104.6                     | 5.4                         | 5.4                                    | 95.4           | 328.7               | 0.0                           | 0.0                                    | 0.0                                                                            | 0.0                                                              |
| Civil Aviation                                  | 740.8               | 984.8                     | 26.3                        | 50.1                                   | 1023.8         | 1771.3              | 0.0                           | 29.9                                   | 97.6                                                                           | 5.5                                                              |
| Post and Tele.                                  | 8735.3              | 5298.8                    | 3.3                         | 1765.8                                 | 5298.8         | 8921.0              | 0.0                           | 0.0                                    | 2163.8                                                                         | 24.3                                                             |
| <b>Total</b>                                    | <b>81807.3</b>      | <b>76373.3</b>            | <b>2960.3</b>               | <b>6828.2</b>                          | <b>59946.3</b> | <b>98586.8</b>      | <b>0.0</b>                    | <b>2931.8</b>                          | <b>7537.4</b>                                                                  | <b>7.6</b>                                                       |

## Appendix 5: Revenue Collection

(In crore Taka)

|                                        |                | Fiscal Year 2014-15 |                           |                            |                                        |                | Fiscal Year 2014-15 |                            |                                        |
|----------------------------------------|----------------|---------------------|---------------------------|----------------------------|----------------------------------------|----------------|---------------------|----------------------------|----------------------------------------|
|                                        | Actual<br>FY13 | Budget<br>FY15      | Revised<br>Budget<br>FY15 | Actual FY15<br>(September) | Actual<br>FY15<br>(Up to<br>September) | Actual<br>FY15 | Budget<br>FY16      | Actual FY16<br>(September) | Actual<br>FY16<br>(up to<br>September) |
| <b>Tax Revenue (a+b)</b>               | <b>116031</b>  | <b>155292</b>       | <b>140676</b>             | <b>10963</b>               | <b>28289</b>                           | <b>128781</b>  | <b>182244</b>       | <b>11908</b>               | <b>31294</b>                           |
| <b>a. NBR</b>                          | <b>111423</b>  | <b>149720</b>       | <b>135028</b>             | <b>10583</b>               | <b>27191</b>                           | <b>123960</b>  | <b>176370</b>       | <b>11500</b>               | <b>29899</b>                           |
| a.1 Income                             | 37829          | 56086               | 48614                     | 3665                       | 8489                                   | 40712          | 64971               | 4043                       | 8989                                   |
| a.2 VAT                                | 41079          | 55013               | 49573                     | 3617                       | 10105                                  | 45350          | 64263               | 4048                       | 11429                                  |
| a.3 Import                             | 13126          | 14623               | 15134                     | 1295                       | 3536                                   | 14897          | 18790               | 1330                       | 3774                                   |
| a.4 Excise                             | 816            | 1251                | 935                       | 17                         | 47                                     | 999            | 1240                | 37                         | 115                                    |
| a.5 Sup                                | 17930          | 21334               | 19852                     | 1921                       | 4826                                   | 21080          | 25876               | 1983                       | 5368                                   |
| a.6 Other Taxes                        | 643            | 1414                | 920                       | 69                         | 188                                    | 921            | 1231                | 59                         | 224                                    |
| <b>b. Non-NBR</b>                      | <b>4609</b>    | <b>5572</b>         | <b>5648</b>               | <b>381</b>                 | <b>1098</b>                            | <b>4821</b>    | <b>5874</b>         | <b>408</b>                 | <b>1395</b>                            |
| b.1 NL                                 | 69             | 77                  | 95                        | 7                          | 17                                     | 70             | 99                  | 6                          | 16                                     |
| b.2 Vehicles                           | 966            | 1248                | 1248                      | 85                         | 228                                    | 1064           | 1297                | 159                        | 512                                    |
| b.3 Land                               | 693            | 738                 | 797                       | 39                         | 127                                    | 675            | 829                 | 38                         | 160                                    |
| b.4 Stamp                              | 2881           | 3509                | 3509                      | 250                        | 726                                    | 3013           | 3649                | 206                        | 707                                    |
| <b>c. Non-tax Revenue</b>              | <b>24342</b>   | <b>27662</b>        | <b>22695</b>              | <b>804</b>                 | <b>6496</b>                            | <b>17177</b>   | <b>26199</b>        | <b>745</b>                 | <b>6984</b>                            |
| c.1 DP                                 | 4494           | 4932                | 3104                      | 94                         | 2010                                   | 3103           | 5201                | 16                         | 1153                                   |
| c.2 PO&R                               | 1054           | 1394                | 1374                      | 64                         | 154                                    | 1204           | 1429                | 39                         | 110                                    |
| c.3 T&T                                | 0              | 0                   | 0                         | 0                          | 0                                      | 0              | 0                   | 0                          | 0                                      |
| c.4 IFT                                | 18795          | 21336               | 18217                     | 646                        | 4333                                   | 12870          | 19569               | 689                        | 5721                                   |
| <b>Total Revenue (a+b+c)</b>           | <b>140374</b>  | <b>182953</b>       | <b>163371</b>             | <b>11768</b>               | <b>34785</b>                           | <b>145958</b>  | <b>208443</b>       | <b>12653</b>               | <b>38278</b>                           |
| d. Tax-GDP Ratio<br>(base 2005-06)     | 9.68           | 11.50               | 10.41                     | 0.81                       | 2.09                                   | 9.53           | 11.91               | 0.78                       | 2.05                                   |
| e. Revenue-GDP ratio<br>(base 2005-06) | 11.71          | 13.54               | 12.09                     | 0.87                       | 2.57                                   | 10.80          | 13.62               | 0.83                       | 2.50                                   |

### Appendix 6: Revenue Receipts (Growth Scenario)

|                              | (Revised Budget<br>FY15/Budget<br>FY15)*100 | (Budget<br>FY16/Actual<br>FY15)*100 | (Budget FY16/<br>Revised Budget<br>FY15)*100 | Share in Total<br>Revenue<br>Actual FY15 | (September 2015/<br>September<br>2014)*100 | (Actual FY16 up<br>to September<br>/Actual FY15 up to<br>September )*100 | (Actual FY16 up<br>to September /<br>Budget<br>FY16)*100 |
|------------------------------|---------------------------------------------|-------------------------------------|----------------------------------------------|------------------------------------------|--------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------|
| <b>Tax Revenue (a+b)</b>     | <b>90.6</b>                                 | <b>141.5</b>                        | <b>129.5</b>                                 | <b>88.2</b>                              | <b>108.6</b>                               | <b>110.6</b>                                                             | <b>17.2</b>                                              |
| <b>a. NBR</b>                | <b>90.2</b>                                 | <b>142.3</b>                        | <b>130.6</b>                                 | <b>84.9</b>                              | <b>108.7</b>                               | <b>110.0</b>                                                             | <b>17.0</b>                                              |
| a.1 Income                   | 86.7                                        | 159.6                               | 133.6                                        | 27.9                                     | 110.3                                      | 105.9                                                                    | 13.8                                                     |
| a.2 VAT                      | 90.1                                        | 141.7                               | 129.6                                        | 31.1                                     | 111.9                                      | 113.1                                                                    | 17.8                                                     |
| a.3 Import                   | 103.5                                       | 126.1                               | 124.2                                        | 10.2                                     | 102.7                                      | 106.7                                                                    | 20.1                                                     |
| a.4 Excise                   | 74.8                                        | 124.1                               | 132.6                                        | 0.7                                      | 225.4                                      | 243.8                                                                    | 9.3                                                      |
| a.5 Sup                      | 93.1                                        | 122.7                               | 130.3                                        | 14.4                                     | 103.2                                      | 111.2                                                                    | 20.7                                                     |
| a.6 Other Taxes              | 65.1                                        | 133.6                               | 133.8                                        | 0.6                                      | 86.7                                       | 118.7                                                                    | 18.2                                                     |
| <b>b. Non-NBR</b>            | <b>101.4</b>                                | <b>121.8</b>                        | <b>104.0</b>                                 | <b>3.3</b>                               | <b>107.3</b>                               | <b>127.1</b>                                                             | <b>23.8</b>                                              |
| b.1 NL                       | 122.7                                       | 141.9                               | 104.0                                        | 0.0                                      | 88.9                                       | 93.7                                                                     | 16.4                                                     |
| b.2 Vehicles                 | 100.0                                       | 121.9                               | 104.0                                        | 0.7                                      | 186.4                                      | 224.7                                                                    | 39.5                                                     |
| b.3 Land                     | 108.0                                       | 122.9                               | 104.0                                        | 0.5                                      | 98.1                                       | 125.7                                                                    | 19.2                                                     |
| b.4 Stamp                    | 100.0                                       | 121.1                               | 104.0                                        | 2.1                                      | 82.2                                       | 97.5                                                                     | 19.4                                                     |
| <b>c. Non-tax Revenue</b>    | <b>82.0</b>                                 | <b>152.5</b>                        | <b>115.4</b>                                 | <b>11.8</b>                              | <b>92.6</b>                                | <b>107.5</b>                                                             | <b>26.7</b>                                              |
| c.1 DP                       | 62.9                                        | 167.6                               | 167.6                                        | 2.1                                      | 17.4                                       | 57.4                                                                     | 22.2                                                     |
| c.2 PO&R                     | 98.6                                        | 118.7                               | 104.0                                        | 0.8                                      | 61.3                                       | 71.8                                                                     | 7.7                                                      |
| c.3 T&T                      | 0.0                                         | 0.0                                 | 0.0                                          | 0.0                                      | 0.0                                        | 70.0                                                                     | 0.0                                                      |
| c.4 IFT                      | 85.4                                        | 152.1                               | 107.4                                        | 8.8                                      | 106.6                                      | 132.0                                                                    | 29.2                                                     |
| <b>Total Revenue (a+b+c)</b> | <b>89.3</b>                                 | <b>142.8</b>                        | <b>127.6</b>                                 | <b>100.0</b>                             | <b>107.5</b>                               | <b>110.0</b>                                                             | <b>18.4</b>                                              |

**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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