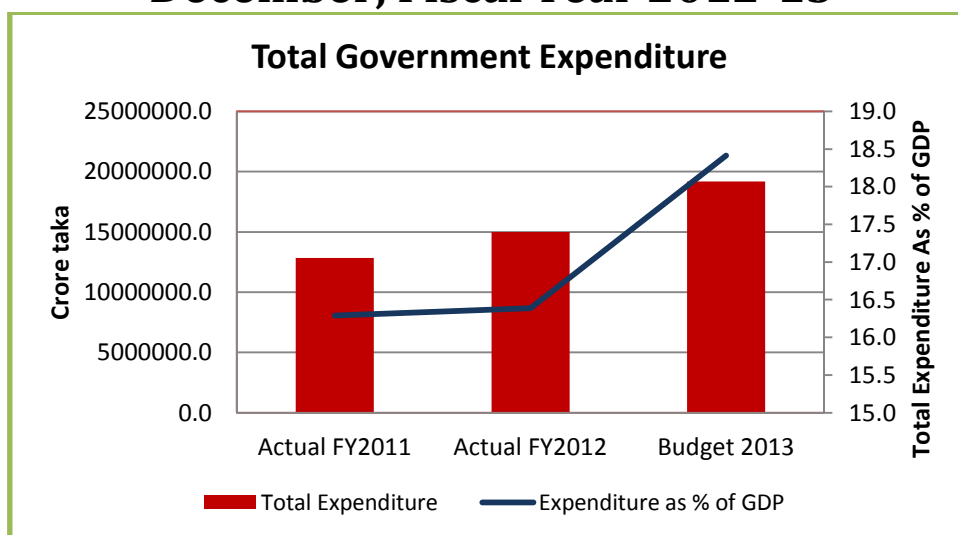




Monthly Report on Fiscal Position

December, Fiscal Year 2012-13



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Executive Summary

Fiscal Report containing information on government expenditure, revenue and overall balance is published on monthly basis. Data used in this report has been collected mostly from Integrated Budget & Accounting System (iBAS) of Finance Division, Ministry of Finance. In this report fiscal year (FY) implies the time period covering from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore means ten million.

Government expenditure in Bangladesh is shown under two broad categories, namely, Non-Development Expenditure and Development Expenditure. Total Non-Development spending up to December 2012 in current fiscal year (FY2013) is 39.1 percent of the budget estimates. Whereas, actual Development Expenditure during the same period amounts to 22.7 percent of the original Development Budget.

Revenue income of the government comes from both Tax and Non-tax sources. For total revenue, up to December 2012, achievements as to annual target is 42.9 percent. During this period major share of the revenue comes from NBR (National Board of Revenue) sources (76.0%). But achievement of NBR tax revenue is only 40.6 percent of the annual target. Revenue performance of NTR (Non tax Revenue) sources is better. Already 54.7 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 December 2012 in current fiscal, overall balance (including grants) is -0.35 percent of the estimated GDP and excluding grants it is -0.38 percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 NON DEVELOPMENT EXPENDITURE

1.1 NON-DEVELOPMENT EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 SECTOR WISE ALLOCATION & GROWTH

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

TABLE 1 NON-DEVELOPMENT EXPENDITURE PATTERN BY SECTOR²

(IN CRORE TAKA)

Sectors	Fiscal Year 2011-12					Fiscal Year 2012-13					
	Budget	Revised Budget	Actual Expenditure	Sector's Share of Actual Expenditure (%)	Actual as % of Revised Budget	Budget	Budget as % of Budget 2012	Budget as % of Revised Budget 2012	Budget as % of Actual 2012	Actual 2013 (up to December)	Actual (up to December) as % Budget 2013
GPS	21627.7	15917.5	10299.9	10.8	64.7	21175.9	97.9	133.0	205.6	2894.8	13.7
LGRD	1970.6	1980.8	1937.2	2.0	97.8	2113.2	107.2	106.7	109.1	650.6	30.8
Defense	11630.7	11961.1	11056.1	11.5	92.4	12627.6	108.6	105.6	114.2	4960.9	39.3
POS	7828.7	7981.8	8009.7	8.4	100.4	8578.7	109.6	107.5	107.1	4089.3	47.7
Edu	14444.3	14196.6	14718.8	15.4	103.7	14743.1	102.1	103.8	100.2	7826.5	53.1
Health	5307.0	5113.4	5055.2	5.3	98.9	5508.1	103.8	107.7	109.0	2306.6	41.9
SSW	8540.7	8169.0	7070.6	7.4	86.6	8467.6	99.1	103.7	119.8	1821.9	21.5
Housing	822.3	868.0	846.5	0.9	97.5	869.8	105.8	100.2	102.7	280.8	32.3
RCRA	1014.4	1127.1	1082.3	1.1	96.0	1083.5	106.8	96.1	100.1	496.4	45.8
F&E	43.9	44.3	41.6	0.0	93.8	45.5	103.6	102.7	109.4	118.0	259.2
Agri	9054.8	10977.1	11475.5	12.0	104.5	10102.9	111.6	92.0	88.0	5967.3	59.1
IES	418.6	448.8	498.0	0.5	110.9	439.2	104.9	97.9	88.2	194.7	44.3
Trans	3536.6	3546.2	3515.0	3.7	99.1	3841.5	108.6	108.3	109.3	1474.1	38.4
Interest payment	17996.3	19795.8	20136.3	21.0	101.7	23301.9	129.5	117.7	115.7	11074.0	47.5
Total	104236.5	102127.6	95742.7	100.0	93.7	112898.5	108.3	110.5	117.9	44155.8	39.1

Some of the noticeable features are:

- Actual expenditure during FY2012 was lower than the revised budget by 6.3 percent
- Compared to FY 2012, budget for FY2013 is 17.9 percent higher than the actual expenditure and 8.3 percent higher than the original budget
- Budget allocation for FY2013 has been increased over Revised Budget 2012 by 10.5 percent. Increase in the allocation against General Public Services is the largest (33.0%) followed by allocation against Interest Payments (17.7%).

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

² Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, Hlth = Health, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 BROAD SECTOR-WISE ALLOCATION

Allocation under non-development expenditure against different Ministry/Division is also being recorded under six broad categories namely Administration, Social Infrastructure, Physical Infrastructure, Agriculture, Interest Payment and others. Following table contains broad sector-wise information:

TABLE 2 BROAD SECTOR-WISE ALLOCATION

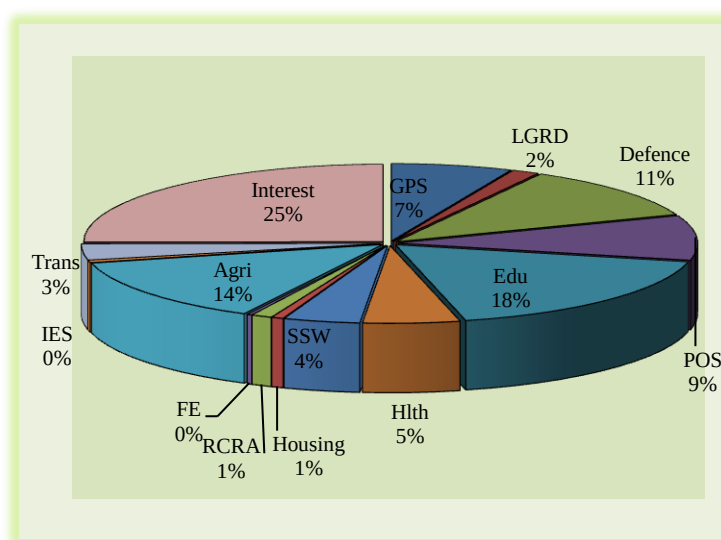
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure 2012	30.8	30.9	3.7	12.0	21.0	1.65
Sector Share in Budget 2013	37.5	28.1	3.4	8.9	20.6	1.35
Sector share in Actual expenditure FY 2013 (Up to December)	27.1	29.2	3.6	13.5	25.1	1.57

- Note:**
1. Administration includes General Public Services, Defense, and Public Order & Safety
 2. Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative
 3. Physical Infrastructure covers Fuel & energy and Transport & Communication
 4. Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food
 5. Others includes Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- Broadly in the budget for FY2013 share of expenditure for administrative purpose has increased, whereas, allocations against all other categories are reduced in comparison to the actual expenditure during FY 2012.

1.1.3 SECTOR SHARE IN RESOURCE UTILIZATION

FIGURE 1 SECTOR SHARE IN RESOURCE UTILIZATION IN FY 2013 (UP TO DECEMBER)



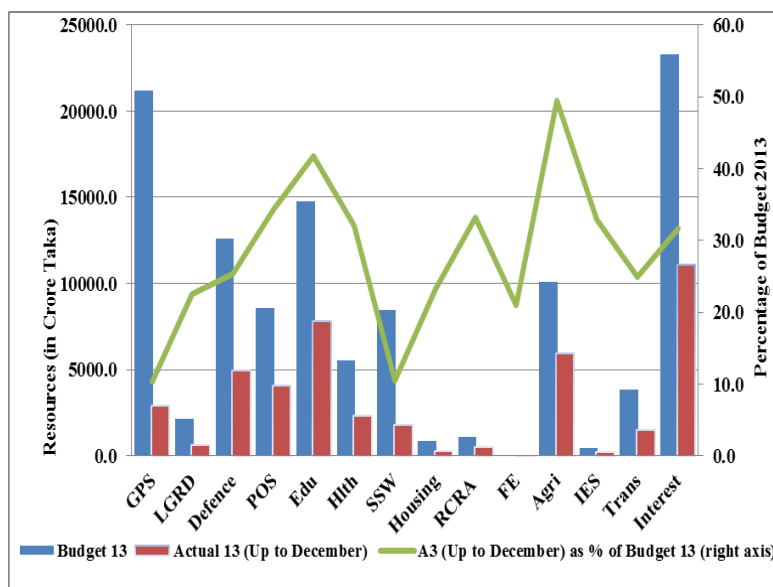
Total non-development spending up to December 2012 in current fiscal year is 39.1 percent of the budget estimates. Sector-wise share in utilizing resources under Non-Development Expenditure is shown in Figure-1.

- Individually the largest share goes to Interest Payment (25%) followed by Education (18%), Agriculture (14%), defense (11%) and Public order & Safety (9%).

1.1.4 SECTOR-WISE UTILIZATION

For FY13 Sector-wise utilization pattern of non-development spending up to December 2012 is shown in **Figure-2**. This figure exhibits the comparative position of different sectors in terms of utilization of allocated resources. Apart from interest payment broadly Education and Agriculture sector have shown better performance. Table containing detail data is annexed as **Appendix-1**.

FIGURE 2 NON-DEVELOPMENT EXPENDITURE UP TO DECEMBER 2012



1.1.5 MINISTRY-WISE UTILIZATION

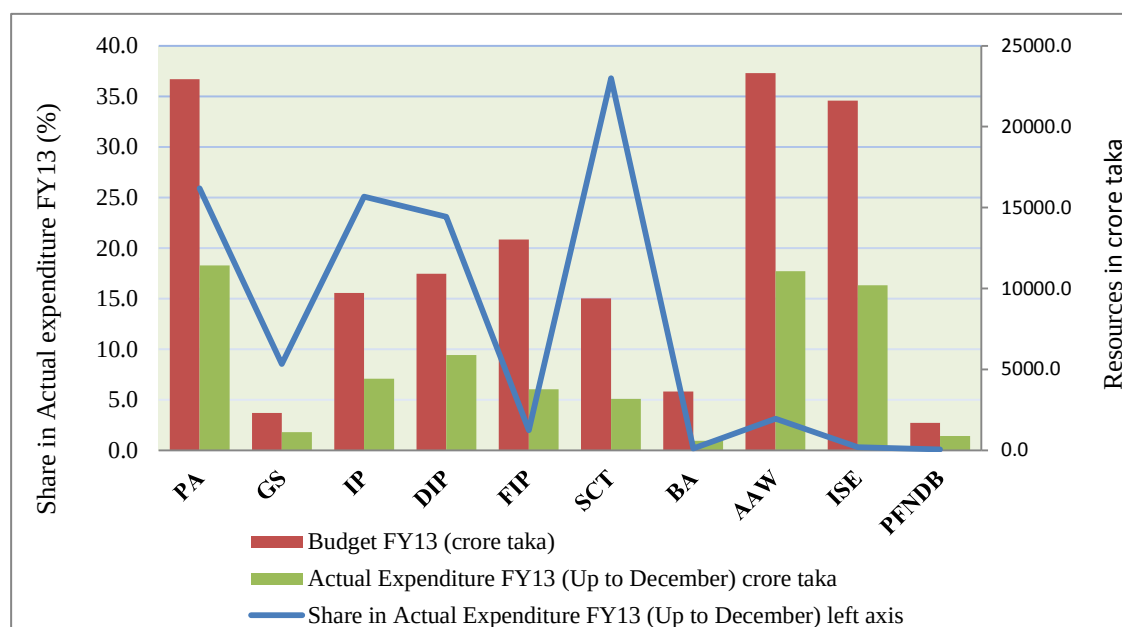
Ministry wise utilization pattern of the Non-Development expenditure is presented in **Appendix-2**. Some of the noteworthy features are:

- For the current fiscal year actual spending up to December 2012 is 39.1 percent of the budget estimate, which was 38.8 percent for the same period of the previous fiscal year
- Till December 2013 performance of the Public Service Commission, Ministry of Youth and Sports, Ministry of Agriculture, and Roads Division is satisfactory (above 60 percent of respective budget estimates)

1.2 Non-Development Expenditure: Economic Classification

Budget allocation under Non-Development Expenditure is again categorized into 10 groups on economic consideration, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), Domestic Interest Payment (**DIP**), Foreign Interest Payment (**FIP**), Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & Equities (**ISE**), Programme financed from Non-Development Budget (**PFNDB**). Status of actual spending up to December 2012 as per economic classification is shown in **Figure 3**. Detail structure & pattern of Non-Development Expenditure under this classification is included in Appendix (**Appendix- 3**).

**FIGURE 3 ACTUAL EXPENDITURE ACCORDING TO ECONOMIC CLASSIFICATION
FY 2013 (UP TO DECEMBER)**



- Up to December 2012 utilization rate of total non-development expenditure is 39.1 percent. As per economic classification for most of the categories, utilization rate is higher than average.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

- Up to December 2012, actual development expenditure amounts to 22.2 percent of the original Development Budget
- Highest utilization is made in HCS (housing) category (42.5 percent). This is followed by expenditure for Recreation, Culture and Religious Affairs (31.5 percent)

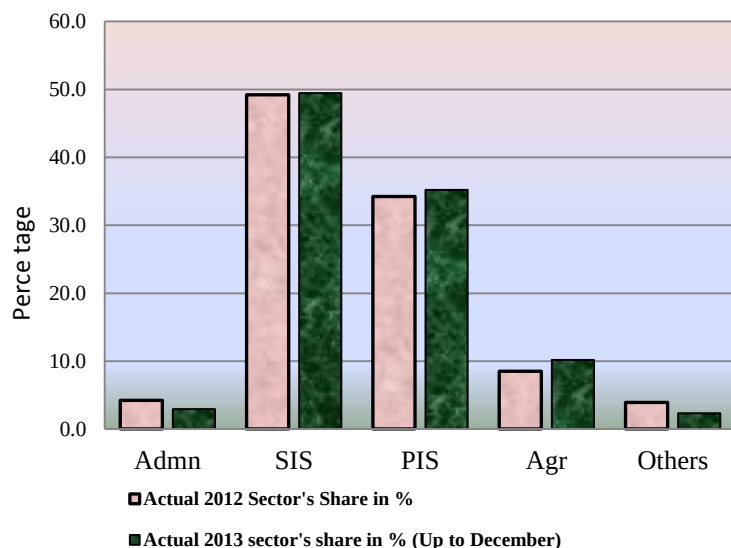
³ Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers.

Table 3 Allocation & Utilization Pattern of Development Expenditure

Sectors	Fiscal Year 2011-12					Fiscal Year 2012-13				
	Budget 2012	Revised Budget 2012	Actual 2012	Actual 2012 Sector's Share (in %)	Actual 2012 as % of Revised Budget 2012	Budget 2013	Actual 2013 (up to December)	Budget 2013 as % of Revised Budget 2012	Budget 2013 as % of Actual 2012	Actual 2013 as % of Budget 2013 (up to December)
GPS	2355.3	1486.4	750.0	2.0	50.5	2932.6	204.6	197.3	391.0	7.0
LGRD	10299.8	10025.6	9112.8	24.2	90.9	12102.4	3042.0	120.7	132.8	25.1
Defence	307.8	251.6	252.0	0.7	100.1	245.8	28.1	97.7	97.5	11.4
POS	637.6	623.1	580.6	1.5	93.2	652.3	141.2	104.7	112.3	21.6
Edu	5871.7	4555.9	4389.6	11.7	96.3	7402.0	2165.7	162.5	168.6	29.3
Health	3561.8	3035.6	2612.2	6.9	86.1	3825.4	503.5	126.0	146.4	13.2
SSW	2512.8	2159.5	1915.4	5.1	88.7	2512.9	374.1	116.4	131.2	14.9
HCS	686.1	501.8	489.7	1.3	97.6	589.0	250.1	117.4	120.3	42.5
RCRA	688.4	411.3	393.4	1.0	95.6	518.4	163.2	126.0	131.8	31.5
FE	8266.7	7911.9	7675.2	20.4	97.0	9498.1	2652.1	120.0	123.8	27.9
AFL	3461.7	3369.5	3197.1	8.5	94.9	4356.0	1301.0	129.3	136.2	29.9
IES	882.5	1113.7	1074.9	2.9	96.5	2329.5	132.6	209.2	216.7	5.7
TC	7743.9	6917.8	5206.2	13.8	75.3	9474.6	1856.8	137.0	182.0	19.6
Total	47276.0	42363.7	37649.1	100.0	88.9	56439.0	12814.9	133.2	149.9	22.7

2.3 BROAD SECTOR-WISE UTILIZATION PATTERN

FIGURE 4: BROAD SECTOR WISE SHARE IN DEVELOPMENT EXPENDITURE



Total Development Expenditure has been divided into 5 broad categories and status of the actual expenditure till December 2012 is presented in Figure- 4.

➤ Spending up to December 2012 indicates that the maximum share has been spent for Social Infrastructure (49.4 percent) and Physical Infrastructure (35.2 percent)

2.4 MINISTRY-WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to December 2012.

TABLE 4 REVENUE COLLECTION POSITION

(In Crore Taka)

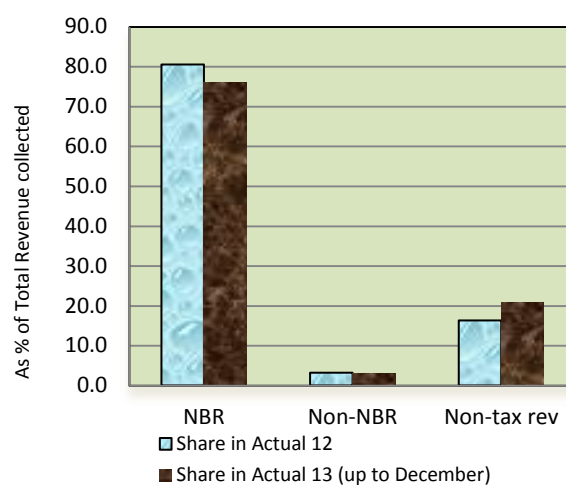
	Budget 2012	Revised Budget 2012	Actual 2012	Actual 2012 (December)	Actual 2012 (Up to (December)	Budget 2013	Actual 2013 (December)	Actual 2013 (up to December)
Tax Revenue (a+b)	95785	96285	95229	7681	41043	116824	8497	47409
a. NBR	91870	92370	91596	7392	39426	112259	8163	45559
a.1 Income	27561	28061	28156	2438	11310	35300	3309	14720
a.2 VAT	34304	34304	33923	2695	14782	40466	2704	16899
a.3 Import	12664	12664	12050	989	5562	14568	904	6108
a.4 Excise	450	450	664	15	80	997	18	97
a.5 Supplementary Duty	16220	16220	16339	1234	7486	19969	1193	7465
a.6 Other Taxes	671	671	465	21	206	959	36	269
b. Non-NBR	3915	3915	3633	289	1617	4565	334	1851
c. Non-tax Revenue	22600	18600	18550	3765	10612	22846	681	12502
Total Revenue (a+b+c)	118385	114885	113779	11446	51656	139670	9178	59912
e. Tax-GDP Ratio	10.65	10.53	10.41	0.84	4.49	11.22	0.82	4.55
f. Revenue-GDP ratio	13.16	12.56	12.44	1.25	5.65	13.41	0.88	5.75
g. NBR (Source: NBR)	-	-	94590.6	7512.7	39115.7	-	8369.01	44804.06
h. as % of g	-	-	96.8	98.4	100.8	-	97.5	101.7

- **Total Revenue** collection in FY2012 was 12.4 percent of the real GDP and 96.1 percent of the budget target;
- In FY 2013 Total Revenue is expected to be scaled up to 13.4 percent of real GDP. This target is 21.6 percent higher than the revised budget estimates and 22.8 percent higher than the actual collection in the FY 2012;
- Up to December, 2012 Total revenue collection for the FY 2013 registers 16.0 percent growth over the corresponding period of the previous fiscal year (FY12) and achievement as to annual target is 42.9 percent.

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

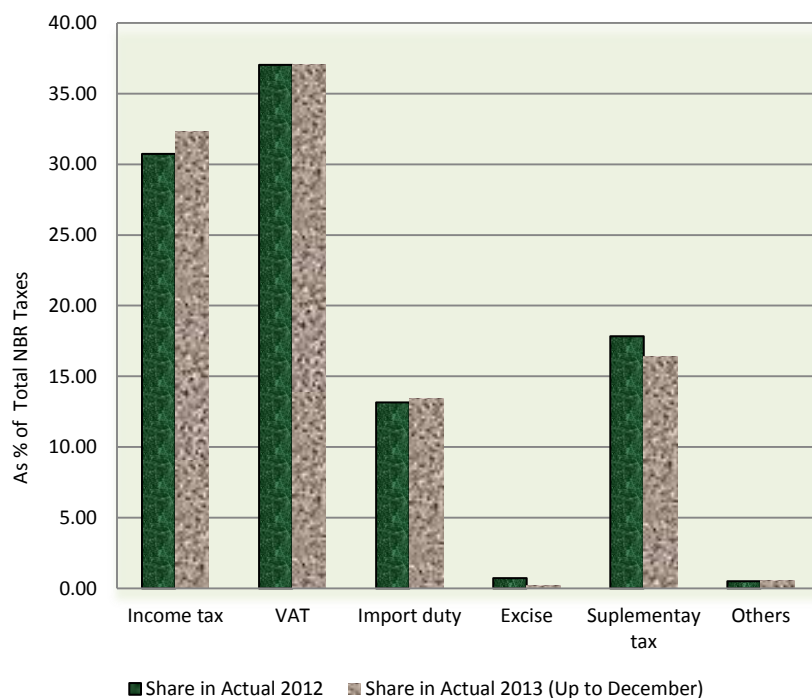
- During the same period of FY2013 major share of the government revenue comes from NBR sources (76.0 percent);
- Growth rates of NBR & Non-NBR tax are only 15.6 & 14.5 percent respectively;
- Revenue performance of NTR sources is satisfactory. Already 54.5 percent of the annual target has been achieved. Growth rate is 17.8 percent compare to the corresponding period of the previous fiscal year.

FIGURE 5 SOURCES OF REVENUE COLLECTION



3.2 TAX REVENUE

FIGURE 2 SHARE AMONG NBR TAXES



- In FY2012 actual tax revenue collection was 10.41 percent of GDP;
- **Tax revenue** collection target for FY2013 is 11.22 percent of real GDP. This target is 21.3 percent higher than the revised budget and 22.7 percent higher than the actual collection of the FY2012;
- Up to December 2012 in FY 2013, major portion of the NBR tax comes from Indirect Taxes. Out of total NBR tax 32.3 percent comes from **Income Tax** and 37.1 percent from **VAT**

4.0 BUDGET DEFICIT⁵

The following table shows budget deficit position.

TABLE 5 BUDGET DEFICITS

(IN CRORE TAKA)

Description	Year:2011-12			Accounts 2011-12	Year:2012-13		Accounts 2011-12 up to December	Accounts 2012-13 up to December
	Budget	Revised	Accounts December		Budget	Accounts December		
Revenues	118385.09	114884.95	11445.89	113780.66	139670.21	9177.66	51655.63	59911.94
Tax Revenue	95784.71	96285.00	7680.82	95230.27	116824.21	8496.51	41043.34	47409.45
Non-Tax Revenue	22600.39	18599.95	3765.07	18550.39	22846.00	681.15	10612.29	12502.49
Foreign Grants	4938.00	4460.00	725.49	3559.10	6044.15	115.83	841.07	324.78
Revenue and Foreign Grants	123323.09	119344.95	12171.38	117339.75	145714.36	9293.49	52496.69	60236.72
Non-Development Expenditure	102902.81	100979.93	8447.80	95320.18	111667.96	6061.08	40368.36	44114.64
Net Outlay for Food Account Operation	630.97	384.44	502.05	1232.88	357.62	41.23	4372.30	2589.12
Loans & Advances (Net)	9413.68	14193.27	1734.86	14060.46	19568.34	1170.65	5920.36	4209.46
Development Expenditure	50641.43	45649.79	2847.64	39672.58	60137.43	2647.97	10706.68	12992.88
Development Program financed from Revenue Budget	1330.69	1144.57	55.44	558.29	1225.23	10.14	87.12	41.20
Non-ADP Project	2034.74	2141.52	35.19	1465.19	2473.15	88.45	35.19	136.76
Annual Development Programme	46000.00	41080.00	2756.95	36505.01	55000.00	2549.38	10557.21	12814.92
Non-ADP FFW and Transfer	1276.00	1283.70	0.06	1144.09	1439.04	0.00	27.16	0.00
Total Expenditure	163588.88	161207.43	13532.35	150286.10	191731.36	9920.93	61367.70	63906.10
Overall Balance (Including Grants)	-40265.79	-41862.48	-1360.97	-32946.34	-46017.00	-627.44	-8871.01	-3669.39
(In percent of GDP)	-4.40	-4.58	-0.15	-3.60	-4.42	-0.06	-0.97	-0.35
Overall Balance (Excluding Grants)	-45203.79	-46322.48	-2086.47	-36505.44	-52061.15	-743.27	-9712.08	-3994.16
(In percent of GDP)	-4.94	-5.06	-0.23	-3.99	-5.00	-0.07	-1.06	-0.38

- Budget deficit (excluding grants) in FY2012 as percentage of GDP was 3.99 percent. Including grants the deficit was 3.6 percent of GDP;
- Budget deficit (excluding grants) for FY2013 is estimated to be 5 percent of GDP (Including grants the deficit is expected to be 4.42 percent of GDP);
- Actual overall balance up to December 2012 (excluding grants) as percentage of GDP is -0.35 percent. Including grants deficit amounts to -0.38 percent of GDP.

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

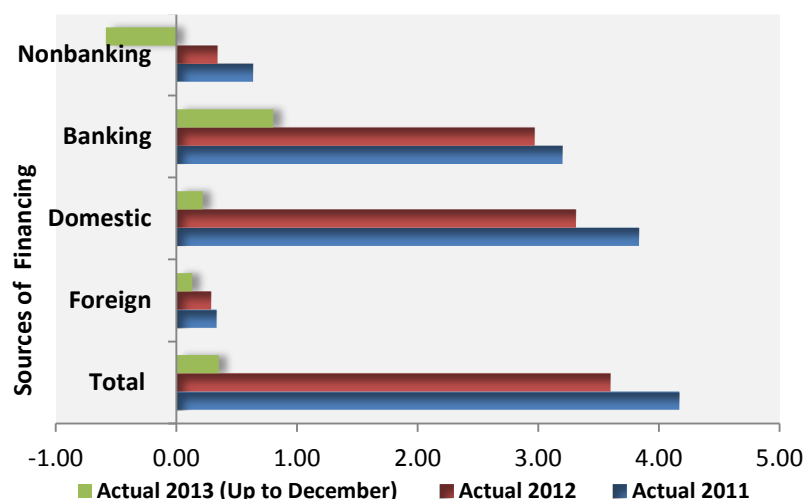
5.0 FINANCING

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

TABLE 6 FINANCING BUDGET DEFICITS

Description	Year:2011-12			Accounts 2011-12	Year:2012-13		(In crore taka)	
	Budget	Revised	Accounts December		Budget	Accounts December	Accounts 2011-12 up to December	Accounts 2012-13 up to December
1.0 Foreign Borrowing-Net	13058.3	7398.6	219.5	2629.3	12540.5	1504.8	-1192.8	1376.8
1.1 Foreign Borrowing	18685.0	14036.0	792.1	8517.6	20398.0	2154.2	1559.8	4982.4
1.2 Amortization	-5626.7	-6637.4	-572.6	-5888.2	-7857.5	-649.4	-2752.6	-3605.6
2.0 Domestic Borrowing	27207.8	34468.8	-766.1	30314.9	33484.0	-877.6	8166.0	2290.3
2.1 Borrowing from Banking System (Net)	18957.0	29115.0	-711.2	27186.8	23000.0	-423.3	15520.6	8377.0
2.1.1 Long-Term Debt (Net)	17877.8	21286.9	1200.6	21316.3	18399.9	1263.4	5354.7	6687.8
2.1.2 Short-Term Debt (Net)	1079.2	7828.1	-1911.8	5870.5	4600.1	-1686.7	10165.8	1689.2
2.2 Non-Bank Borrowing (Net)	8250.8	5353.8	-54.9	3123.7	10484.0	-454.3	-7354.6	-6086.7
2.2.1 National Savings Schemes (Net)	6000.0	3500.0	-317.8	270.9	7400.0	-200.8	183.1	202.1
2.2.2 Others	2250.8	1853.8	262.9	2852.8	3084.0	-253.5	-7537.6	-6288.8
Total - Financing :	40266.1	41867.4	-546.6	32944.2	46024.5	627.2	6973.2	3667.1
GDP		914784.0			1041360.0	-	-	-
(In percent of GDP) :	-3.95	4.58	0.02	-3.29	-4.26	0.09	-0.91	-0.21
3.1 Non-Bank Borrowing (Source: NSD)	-	-	236.25			-207.91	334.01	177.4
3.2 Bank Borrowing (Source: BB)	-	-	-			-	17577.9	5244.5
4.1 (2.2.1) as % of (3.1)	-	-	-			96.6	54.8	113.9
4.2 (2.1) as % of (3.2)	-	-	-				88.3	159.7

FIGURE 7 SOURCES OF FINANCING DEFICIT



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

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

APPENDIX

Appendix 1: Sector-wise Resource utilization pattern of non-development expenditure (In crore Taka)

Sectors	20011-12					2012-13		
	Budget	Revised	Actual 12 (December)	Actual 12 (Up to December)	Account 2012	Budget	Actual 13 (December)	Actual 13 (up to December)
General Public Services	21627.7	15917.5	2149.7	4452.4	10299.7	21175.9	266.1	2894.8
LGRD	1970.6	1980.8	75.8	619.5	1937.3	2113.2	77.6	650.6
Defence	11630.7	11961.1	723.6	4517.7	11056.1	12627.6	668.1	4960.9
Public Order and safety	7828.7	7981.8	492.5	3393.5	8152.5	8578.7	803.5	4089.3
Education & technology	14444.3	14196.6	1036.9	7293.8	14718.7	14743.1	1211.2	7826.5
Health	5307.0	5113.4	384.2	2299.0	5055.2	5508.1	342.9	2306.6
Social Security and Welfare	8540.7	8169.0	131.5	1727.3	7070.7	8467.6	142.2	1821.9
Housing	822.3	868.0	42.2	280.4	847.2	869.8	38.5	280.8
Recreation, Culture and Religious Affairs	1014.4	1127.1	116.6	488.6	1080.9	1083.5	50.5	496.4
Fuel and Energy	43.9	44.3	1.9	18.1	41.6	45.5	2.3	118.0
Agriculture	9054.8	10977.1	1633.6	5474.0	11475.5	10102.9	176.1	5967.3
Industrial & Economic Services	418.6	448.8	38.4	191.0	497.9	439.2	22.0	194.7
Transport and Communication	3536.6	3546.2	257.6	1410.8	3506.0	3841.5	312.9	1474.1
Interest	17996.3	19795.8	1419.0	8289.8	20137.3	23301.9	1957.3	11074.0
Total - Non-Development Revenue Expenditure	104236.5	102127.6	8503.5	40455.9	95876.4	112898.5	6071.2	44155.8

Appendix 2: Ministry wise Non-Development Expenditure FY 2013 (up to December2012) (In crore Taka)

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 2012 (Dec.)	Actual 2012 (Up to Dec.)	Actual 2012	Budget 2013	Actual 2013 (Dec.)	Actual 2013 (up to Dec.)	Actual 2013 (up to Dec) as % B13	Actual 2013 (Dec.) as % Actual 2012 Dec)	Actual 2013 (up to Dec) as % Actual 2012 (up to Dec)
Sub-total = GPS	71044217	216276681	159175239	21496523	44524078	102996694	211759405	266.1	2894.8	13.7	12.4	65.0
President	102121	108518	109952	7776	58127	105239	109885	0.7	5.2	47.0	85.2	88.9
Parliament	955910	1235310	1136489	74505	439291	1003815	1317700	7.5	48.0	36.4	100.9	109.2
Prime minister's Office	1739148	1531490	1768656	115976	628039	1758471	2021423	11.9	77.1	38.1	102.5	122.8
Cabinet Division	250176	483715	468223	14526	104300	386143	276050	1.5	12.0	43.4	103.5	114.9
Election Com	2921133	1993427	1903516	127448	448722	1087468	2070087	11.2	38.7	18.7	88.1	86.3
Establishment	8707104	8377368	8514692	704007	3735666	8413939	8767991	68.5	391.2	44.6	97.3	104.7
Public Service Commission	196462	209370	195420	12830	97901	200238	206600	2.2	12.6	60.9	172.8	128.6
Finance Division	38737537	182064535	125298119	19365884	32641105	70624840	174938419	40.1	1590.5	9.1	2.1	48.7
Banking Division	395631	702160	591944	35571	82006	444776	810700	2.6	34.3	42.3	0.0	0.0
Internal Resource Division (IRD)	9073866	10085618	9755003	561689	3368397	9805723	11360250	66.1	355.4	31.3	117.8	105.5
Economic Relation Division (ERD)	1246771	1181375	1331493	15215	134633	1260792	1558487	3.3	15.9	10.2	215.8	118.1
Planning Division	394712	487500	447547	61879	222687	413998	402200	3.4	19.4	48.3	54.4	87.2
IMED	94620	127895	120280	5679	40369	108683	133213	1.6	6.1	45.8	286.4	151.2
Statistics Division	1077580	1612300	1319795	81316	594661	1360826	1365600	9.5	58.9	43.1	0.0	0.0
Foreign Affairs	5143586	6076100	6214110	312222	1927921	6021490	6420800	35.8	229.6	35.8	114.8	119.1
Tax Ombudsman	7860	0.0	0.0	0.0	253	253	0.0	0.0	0.0	0.0	0.0	0.0
Sub-total = LGRD	19165499	19705749	19808412	757918	6195060	19372516	21131602	77.6	650.6	30.8	102.4	105.0
LGD	14636853	15039200	14961507	661940	4995939	14527950	16183200	67.1	506.4	31.3	101.4	101.4

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 2012 (Dec.)	Actual 2012 (Up to Dec.)	Actual 2012	Budget 2013	Actual 2013 (Dec.)	Actual 2013 (up to Dec.)	Actual 2013 (up to Dec) as % B13	Actual 2013 (Dec.) as % Actual 2012 Dec)	Actual 2013 (up to Dec) as % Actual 2012 (up to Dec)
RD Div	2157570	2247910	2358412	80354	1118251	2363672	2438710	9.3	136.4	55.9	115.7	122.0
CHT	2371076	2418639	2488493	15624	80870	2480894	2509692	1.2	7.8	3.1	74.2	96.2
Sub-total = Defense	109399203	116306504	119610912	7236228	45176590	110560821	126276020	668.1	4960.9	39.3	92.3	109.8
Def. Service	107316821	112659053	117833880	6995919	44085802	108396685	124399132	648.1	4857.8	39.1	92.6	110.2
Def.- Others	2082382	3647451	1777032	240309	1090788	2164136	1876888	19.9	103.1	54.9	82.9	94.5
Sub-total=POS	72604452	78286754	79817579	4924697	33935195	81525067	85787001	803.5	4089.3	47.7	163.2	120.5
Law & Justice	0.0	121100	120580	0.0	0.0	0.0	127400	38.8	282.1	55.4	103.5	112.8
Legislative & Parliament	4447274	4625890	4837477	375144	2500149	5007492	5090400	0.6	3.8	48.0	0.0	0.0
Supreme Court	67276	82530	72930	4840	29833	65192	79360	5.8	36.8	46.5	119.7	119.3
Judiciary Service Commission	762537	762005	893163	48251	308273	896997	790390	0.0	0.0	0.0	0.0	0.0
Home Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	755.1	3744.3	47.2	168.8	121.0
Anti-Corruption Commission	67045388	72377829	73574399	4474039	30947960	75247319	79365451	2.5	17.9	53.6	113.3	120.1
Sub-total = Edu	281977	317400	319030	22423	148980	308067	334000	1211.2	7826.5	53.1	116.8	107.3
Primary & Mass Education	139307702	144442813	141965543	10369180	72938286	147187426	147430532	511.7	3137.3	57.6	117.9	114.2
Education	51532723	54422000	52666193	4338848	27466257	57492156	54427000	661.9	4556.1	50.5	124.0	103.7
Sc. & Tech	84805205	87070000	86571458	5338585	43915453	87123624	90293300	26.0	116.2	58.7	37.6	75.0
ICT	2969774	2950813	1945825	690633	1548319	1882493	1980232	342.9	2306.6	41.9	89.3	100.3
Sub-total = Health	0.0	0.0	782067	1114	8257	689153	730000	342.9	2306.6	41.9	89.3	100.3
Health & Family Planning Affairs	47369585	53070000	51134300	3841534	22989674	50551908	55081200	142.2	1821.9	21.5	108.2	105.5
Sub-total = SSW	47369585	53070000	51134300	3841534	22989674	50551908	55081200	24.4	814.8	44.6	112.6	100.3
Social Welfare	64151496	85406650	81689996	1314528	17272645	70706800	84675777	24.6	74.5	6.9	70.3	73.5
Women & Children Affairs	16700979	17774190	17734016	216835	8124571	17662077	18268509	14.2	255.5	47.0	691.2	110.1
Liberation Affairs	8956474	10752510	10556620	349436	1013096	10130687	10798892	6.6	40.6	5.4	88.8	97.0
Food	4592157	4818769	5175786	20569	2320033	5008941	5436580	72.4	636.5	14.9	0.0	0.0
Disaster Management	9773068	9345775	8512282	74648	419061	8768694	7463035	38.5	280.8	32.3	91.2	100.1
Sub-total = HCS	24128818	42715406	39711292	653040	5395884	29136401	42708761	38.5	280.8	32.3	91.2	100.1
Housing	8497618	8223450	8679733	422385	2804157	8471947	8697990	50.5	496.4	45.8	43.3	101.6
Sub-total = RCRA	8497618	8223450	8679733	422385	2804157	8471947	8697990	19.6	136.3	34.7	26.9	76.3
Information	9463258	10144024	11271353	1166002	4885816	10808554	10834914	8.1	49.5	31.2	98.3	110.8
Cultural Affairs	3443204	3910719	3856810	727078	1786020	3534304	3932324	3.9	53.8	47.7	33.9	131.0
Religious Affairs	1513644	1299500	1397562	82387	446764	1295311	1584700	18.9	256.9	61.3	78.4	114.5
Youth	1005260	1096780	1103372	114900	410471	1074885	1126620	2.3	118.0	259.2	122.2	650.2
Sub-total = FE	3501150	3837025	4913609	241637	2242561	4904054	4191270	2.0	115.7	292.5	127.6	738.2
Fuel & Energy	2171934	439306	443177	19178	181458	415920	455190	0.3	2.3	38.0	96.9	91.6
Power	2126769	366506	385691	15779	156767	360465	395680	176.1	5967.3	59.1	10.8	109.0
Sub-total = Agri	45165	72800	57486	3399	24691	55455	59510	74.6	4835.0	63.0	5.4	113.4
Agriculture	100462280	90548090	109771397	16335952	54740359	114754866	101029332	34.2	262.5	50.9	86.5	103.6
Fisheries	74133823	63682307	82383212	13770839	42643004	87630392	76694800	18.4	252.0	38.9	99.9	70.9
Environment	4936060	5094790	5145947	395142	2533637	5223324	5161428	40.5	273.1	49.3	103.4	104.2
Land	9447348	9554000	9590105	183760	3553905	9574437	6476268	8.6	344.7	48.1	5.4	101.7
Water	5038180	5007500	5483613	391751	2620737	5407434	5533765	22.0	194.7	44.3	57.1	102.0
Sub-total = IES	6906869	7209493	7168520	1594460	3389076	6919279	7163071	1.1	48.6	45.5	82.2	104.2
Industries	4995145	4185815	4488262	384334	1909794	4979007	4391794	6.0	36.8	49.3	55.2	99.4
Jute and Text	958135	1002600	1002683	13954	466508	986891	1068363	4.0	40.3	44.7	22.2	89.3
Commerce	804095	753000	800519	109269	370534	772988	747500	3.8	26.0	35.5	133.1	95.1
Labour	1403135	1059940	1047787	178071	451344	1797194	902481	7.0	43.0	45.7	128.9	123.5

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 2012 (Dec.)	Actual 2012 (Up to Dec.)	Actual 2012	Budget 2013	Actual 2013 (Dec.)	Actual 2013 (up to Dec.)	Actual 2013 (up to Dec.) as % B13	Actual 2013 (Dec.) as % Actual 2012 Dec)	Actual 2013 (up to Dec) as % Actual 2012 (up to Dec)
Expatriates	488204	528275	724270	28702	273181	639659	731950	312.9	1474.1	38.4	121.5	104.5
Sub-total = TC	1341576	842000	913003	54338	348227	782275	941500	238.4	1135.0	71.3	134.7	110.7
Roads	32402288	35366338	35462478	2575678	14108347	35059670	38414840	0.6	0.0	0.0	1212.9	0.0
Railway	26321882	28524188	13340645	1769546	10250237	28027958	15926090	0.0	0.0	0.0	0.0	0.0
Bridges Division	28	0	15254259	498	868	11463	15898075	39.1	86.3	39.8	93.0	93.4
Shipping	14732	2000	2000	0	0	0	2500	3.4	11.6	52.8	276.3	29.4
Civil Aviation	1855454	1908200	1921727	420084	923697	1901276	2166075	31.9	240.6	57.3	85.6	94.8
Post & Telecommunication	218764	787020	784117	12235	394173	834240	219570	1957.3	11074.0	47.5	137.9	133.6
Sub-total = Interest	3991428	4144930	4159730	373315	2539372	4284733	4202530	1825.4	10198.2	47.2	143.9	131.0
Domestic	156365975	179962780	197957546	14190440	82897714	201372726	233019327	131.9	875.7	51.6	87.4	172.9
Foreign	142136786	165186580	181447346	12681277	77833351	185896160	216035427	6071.2	44155.8	39.1	71.4	109.1
Total Non-Development Revenue Expenditure	14229189	14776200	16510200	1509163	5064363	15476566	16983900	266.1	2894.8	13.7	12.4	65.0

Appendix 3: Non-Development Expenditure by Economic Classification

(In crore Taka)

Description	Budget 2012	Actual 2012	Actual 2013 (up to Dec.)	Budget 2013 as % of Revised Budget 2012	Share of Actual expenditure in (Dec, 2012)	Actual 2013 (up to Dec.) as % Budget 2013
Pay and Allowances	21639.2	20878.5	11432.7	106.6	17.3	49.8
Pay of Officers	2189.8	2059.7	1122.6	106.8	2.1	48.7
Pay of Establishment	9153.5	8997.1	4429.4	105.2	8.2	45.6
Allowances	10295.9	9821.6	5880.8	107.8	7.0	53.9
Goods and Services	11771.1	10911.8	3769.7	111.8	7.6	28.9
Supplies and Services	8609.6	7859.0	3181.8	109.8	6.3	33.9
Repairs, Maintenance & Rehabilitation	3161.5	3052.8	587.9	117.6	1.3	16.2
Interest Payments	17996.3	20137.3	11074.0	117.7	16.7	47.5
Domestic	16518.7	18589.6	10198.2	119.1	14.9	47.2
Foreign	1477.6	1547.7	875.7	102.9	1.8	51.6
Subsidies and Current Transfers	34648.8	36265.5	16246.9	102.6	31.5	42.1
Subsidies	9285.9	11186.6	5401.3	117.8	15.3	37.4
Grants in Aid	20292.4	18637.1	7446.9	97.2	10.4	37.9
Contributions to Intl Organization	91.2	103.8	4.6	101.5	0.0	4.0
Write-off of loans & advances	5.0	0.5	0.1	100.0	0.0	2.2
Pensions and Gratuities'	4969.8	6330.6	3394.0	87.2	5.8	77.2
Block Allocation	1800.2	166.4	72.8	132.9	0.2	4.6
Unexpected	1100.0	0.0	0.0	137.7	0.0	0.0
Others	7002.4	166.4	72.8	120.1	0.2	18.5
Deduct	0.0	0.0	0.0	0.0	0.0	0.0
Recoveries	0.0	0.0	0.0	0.0	0.0	0.0
Non-Development Revenue Expenditure(A)	87855.7	88359.5	42596.0	108.4	73.2	42.8
Acquisition of Assets and Works(B)	4045.3	4104.7	1381.1	110.5	3.8	28.8
Acquisition of Assets	3469.0	3507.8	1195.5	114.9	3.4	27.6

Description	Budget 2012	Actual 2012	Actual 2013 (up to Dec.)	Budget 2013 as % of Revised Budget 2012	Share of Actual expenditure in (Dec, 2012)	Actual 2013 (up to Dec.) as % Budget 2013
Acquisition of Land Assets	90.6	61.8	3.7	12.6	0.0	40.8
Construction and Works	485.7	535.1	181.9	91.6	0.4	39.5
Augmented Non-Development Revenue Expenditure (A+B)	91901.1	92464.2	43977.1	108.5	77.0	42.2
Investments in Shares and Equities (C)	11006.2	2858.8	137.5	153.1	22.4	1.9
Share Capital	3581.2	119.3	0.0	324.5	0.0	0.0
Equity Investment	2500.0	0.0	75.0	350.0	22.4	2.7
Investment for Recapitalization	2500.0	340.9	62.5	235.7	0.0	3.8
Others	2425.0	2398.7	0.0	1.0	0.0	0.0
Programmes Financed from Non-Development Budget (D)	1330.7	558.3	41.2	107.0	0.7	3.4
Detail Estimates	304.6	470.9	27.9	28.6	0.6	18.1
Block Allocation	1026.1	87.4	13.3	176.9	0.0	1.2
Total - Non-Development Expenditure (A+B+C+D) :	104238.0	95881.3	44155.8	110.5	100.0	39.1

APPENDIX 4: DEVELOPMENT EXPENDITURE: MINISTRY-WISE EXPENDITURE PATTERN

(IN CRORE TAKA)

	Budget 2012	Revised Budget 2012	Actual 2012 (Dec.)	Actual 2012 (Up to Dec.)	Actual 2012	Budget FY13	Actual 2013 (Dec)	Actual 2013 (up to Dec)	Actual 2012 (up to Dec) as % of Budget 2012	Actual 2013 (up to Dec) as % Budget 2013
Sub-total = GPS	2355.3	1486.4	11.3	172.1	750.0	2932.6	41.9	204.6	7.3	7.0
Parliament	38.1	25.6	0.0	0.0	19.8	44.7	0.0	0.0	0.0	0.0
PMO	353.2	259.5	1.1	57.7	240.6	330.6	0.6	39.8	16.3	12.0
Cabinet	2.1	1.9	0.0	0.1	1.3	0.5	0.0	0.0	0.0	0.0
Election Com.	220.4	144.2	3.2	12.6	81.6	195.5	1.7	7.3	5.7	3.7
Establishment	139.6	118.9	0.4	44.8	119.4	120.1	0.7	38.5	32.1	32.1
Public Service Com	6.0	6.0	0.0		5.4	12.5	0.0	0.0	0.0	0.0
Finance Division	140.1	159.1	4.4	43.8	115.1	197.7	15.3	64.5	31.3	32.6
Banking Division	168.1	174.6	0.8	3.4	56.0	104.8	19.7	34.1	0.0	0.0
IRD	39.4	18.4	0.0	2.3	3.0	45.7	0.0	0.1	5.8	0.1
ERD	12.6	16.6	0.0	0.1	6.1	33.1	0.2	1.6	0.8	5.0
Planning Division	1114.8	484.3	0.3	4.1	31.2	1581.7	0.5	10.0	0.4	0.6
IMED	58.2	43.2	0.0	0.1	38.2	49.0	0.0	0.1	0.1	0.2
Statistics Division	11.9	32.5	0.9	3.2	32.3	165.9	3.1	7.8	27.0	4.7
Foreign Affairs	51.0	1.5	0.0	0.0	0.0	51.0	0.1	0.8	0.0	0.0
Sub-total = LGRD	10299.8	10025.6	488.1	2406.2	9112.8	12102.4	552.1	3042.0	23.4	25.1
LGD	9404.7	8895.6	113.2	2124.4	7988.5	10815.2	435.7	2711.5	22.6	25.1
RD	576.8	811.4	27.5	151.0	798.3	868.2	99.6	243.4	26.2	28.0
CHT	318.3	318.6	0.7	130.8	325.9	419.0	16.8	87.1	41.1	20.8
Sub-total = Defense	307.8	251.6	0.7	3.9	252.0	245.8	6.0	28.1	1.3	11.4
Defense Service	307.8	251.6	0.7	3.9	252.0	245.8	6.0	28.1	1.3	11.4
Def.-Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sub-total=POS	637.6	623.1	15.6	74.2	580.6	652.3	25.1	141.2	11.6	21.6
Law & Justice	144.2	119.8	1.7	23.3	112.1	113.9	3.2	41.2	16.2	36.1

	Budget 2012	Revised Budget 2012	Actual 2012 (Dec.)	Actual 2012 (Up to Dec.)	Actual 2012	Budget FY13	Actual 2013 (Dec)	Actual 2013 (up to Dec)	Actual 2012 (up to Dec) as % of Budget 2012	Actual 2013 (up to Dec) as % Budget 2013
Legislative & Parliament	11.2	15.3	0.0	0.0	7.6	6.1	0.0	0.0	0.0	0.0
Supreme Court	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Judicial Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ministry of Home Affairs.	482.3	488.1	13.9	50.9	460.9	531.4	22.0	100.0	10.6	18.8
Anti-Corruption Commission	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	#DIV/0!	0.0
Sub-total = Education	5871.7	4555.9	477.7	1240.8	4389.6	7402.0	631.0	2165.7	21.1	29.3
PMED	3514.0	2460.3	282.1	749.9	2408.0	4382.1	206.8	1230.4	21.3	28.1
Education	2143.0	1975.8	192.7	419.9	1867.1	2553.9	418.5	883.2	19.6	34.6
Sc. & Tech.	214.7	90.9	2.9	71.0	95.1	171.7	3.7	37.5	33.1	21.8
ICT	0.0	288.3	0.0	0.0	194.7	2943.1	20.1	145.5	#DIV/0!	4.9
Sub-total = Health	3561.8	3035.6	36.0	81.7	2612.2	3825.4	130.2	503.5	2.3	13.2
HFW	3561.8	3035.6	36.0	81.7	2612.2	3825.4	130.2	503.5	2.3	13.2
Sub-total = SSW	2512.8	2159.5	34.8	173.7	1915.4	2512.9	175.3	374.1	6.9	14.9
SW	262.0	175.1	9.1	26.5	139.5	227.7	15.1	42.6	10.1	18.7
Women's Affairs ³	161.4	181.4	0.7	22.2	98.1	225.4	0.7	21.7	13.7	9.6
Lib. Affairs	210.4	69.5	1.1	9.7	63.7	170.8	17.7	29.3	4.6	17.1
Food	425.0	253.4	14.7	75.7	245.4	334.1	46.8	157.9	17.8	47.2
Disaster & Relief	1454.0	1480.1	9.1	39.7	1368.7	1554.9	95.0	122.7	0.0	0.0
Sub-total = HCS	686.1	501.8	177.8	290.5	489.7	589.0	11.9	250.1	42.3	42.5
Housing	686.1	501.8	177.8	290.5	489.7	589.0	11.9	250.1	42.3	42.5
Sub-total = RCRA	688.4	411.3	25.5	165.1	393.4	518.4	15.6	163.2	24.0	31.5
Information	117.0	63.2	1.0	9.6	53.0	63.8	0.9	1.4	8.2	2.2
Cultural Affairs	106.0	77.9	3.6	19.4	68.5	33.3	0.0	3.0	18.3	9.0
Religious Affairs.	161.1	150.8	0.0	79.2	150.9	153.0	0.0	73.8	49.2	48.2
Youth	304.3	119.4	20.8	56.9	121.0	268.3	14.7	85.0	18.7	31.7
Sub-total = FE	8266.7	7911.9	1007.6	3474.3	7675.2	9498.1	135.6	2652.1	42.0	27.9
Energy	1114.0	726.1	14.3	90.0	679.0	1608.4	59.2	184.4	8.1	11.5
Power	7152.7	7185.8	993.3	3384.3	6996.1	7889.6	76.4	2467.7	47.3	31.3
Sub-total = Agriculture	3461.7	3369.5	132.6	890.0	3197.1	4356.0	335.0	1301.0	25.7	29.9
Agriculture	1037.7	1021.5	17.1	316.4	997.0	1242.0	43.4	369.7	30.5	29.8
Fisheries	467.9	416.1	29.9	100.2	411.4	432.3	14.0	83.2	21.4	19.3
Environment	276.4	300.7	11.6	38.0	278.3	325.2	27.1	71.0	13.7	21.8
Land	173.1	87.2	8.4	13.9	67.9	180.2	9.6	18.2	8.0	10.1
Water	1506.6	1544.1	65.6	421.5	1442.5	2176.4	240.8	758.8	28.0	34.9
Sub-total = IES	882.5	1113.7	43.5	148.9	1074.9	2329.5	17.6	132.6	16.9	5.7
Industries	525.8	785.7	36.3	115.2	793.4	1737.0	2.0	68.6	21.9	4.0
Textiles	122.5	99.4	6.8	26.6	91.4	157.5	4.2	17.6	21.7	11.2
Commerce	57.8	101.5	0.0	0.0	88.0	103.5	0.0	0.3	0.1	0.3
Labour	29.3	23.7	0.1	0.2	8.5	127.8	2.0	5.2	0.7	4.1
Expatriates' Welfare and Overseas Employment	147.0	103.4	0.3	6.8	93.6	203.7	9.3	40.8	4.6	20.1
Sub-total = TC	7743.9	6917.8	305.9	1463.1	5206.2	9474.6	472.2	1856.8	18.9	19.6
Roads	4598.3	2847.1	284.7	1097.8	4475.2	2652.1	359.3	1441.1	23.9	54.3
Railways	0.0	2265.7	0.0	0.0	0.0	3310.5	0.0	0.0	#DIV/0!	0.0
Bridges Division	2245.0	688.1	0.0	302.0	417.8	1151.0	68.0	288.5	13.5	25.1
Shipping	461.9	279.4	3.5	40.8	257.3	717.8	43.3	90.3	8.8	12.6
Civil Aviation	217.1	28.2	17.1	17.1	28.2	326.4	1.1	25.1	7.9	7.7

	Budget 2012	Revised Budget 2012	Actual 2012 (Dec.)	Actual 2012 (Up to Dec.)	Actual 2012	Budget FY13	Actual 2013 (Dec)	Actual 2013 (up to Dec)	Actual 2012 (up to Dec) as % of Budget 2012	Actual 2013 (up to Dec) as % Budget 2013
Post and Tele.	221.8	809.4	0.6	5.4	27.7	1316.9	0.6	11.9	2.4	0.9
a. Total	47276.0	42363.7	2757.0	10584.4	37649.1	56439.0	2549.4	12814.9	22.4	22.7

APPENDIX 5 REVENUE COLLECTION

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 2012 (December)	Actual 2012 (Up to (December)	Actual 2012	Budget FY13	Actual 2013 (December)	Actual 2013 (up to December)
Tax Revenue (a+b)	79548	95785	96285	7681	41043	95230	116824	8497	47409
a. NBR	76225	91870	92370	7392	39426	91597	112259	8163	45559
a.1 Income	21956	27561	28061	2438	11310	28156	35300	3309	14720
a.2 VAT	29216	34304	34304	2695	14782	33923	40466	2704	16899
a.3 Import	10756	12664	12664	989	5562	12050	14568	904	6108
a.4 Excise	507	450	450	15	80	664	997	18	97
a.5 Sup	13375	16220	16220	1234	7486	16339	19969	1193	7465
a.6 Other Taxes	416	671	671	21	206	465	959	36	269
b. Non-NBR	3323	3915	3915	289	1617	3633	4565	334	1851
b.1 NL	63	70	65	5	30	66	72	6	35
b.2 Vehicles	706	975	900	53	333	676	1100	68	351
b.3 Land	433	570	550	27	175	494	608	29	201
b.4 Stamp	2120	2300	2400	205	1079	2397	2785	231	1263
c. Non-tax Revenue	13445	22600	18600	3765	10612	18550	22846	681	12502
c.1 DP	1427	1845	2517	38	1785	2531	3143	92	3709
c.2 PO&R	829	1059	741	33	220	857	983	48	270
c.3 T&T	0	0	0	0	0	0	0	0	0
c.4 IFT	11188	19696	15342	3694	8607	15163	18720	541	8523
Total Revenue (a+b+c)	92993	118385	114885	11446	51656	113781	139670	9178	59912
d. GDP _{new}	787500	899670	914784	914784	914784	914784	1041360	1041360	1041360
e. Tax-GDP Ratio	10.10	10.65	10.53	0.84	4.49	10.41	11.22	0.82	4.55
f. .Revenue-GDP ratio	11.81	13.16	12.56	1.25	5.65	12.44	13.41	0.88	5.75
g. NBR (Source: NBR)	-	-	-	7512.71	39115.7	94590.6	-	8369.01	44804.06
h. as % of g	-	-	-	98.4	100.8	96.8	-	97.5	101.7

APPENDIX 6: REVENUE RECEIPTS (GROWTH SCENARIO)

	(Revised Budget 2012/Budget 2012)*100	(Budget13/Actual 2012)*100	(Budget13/ Revised Budget 2012)*100	Share in Actual 2012	(December 2013/ December 2012)*100	(Actual 2013 up to December/Actual 2012 up to December)*100	(Actual 2013 up to December/ Budget 2013)*100
Tax Revenue(a+b)	100.5	122.7	121.3	83.7	110.6	115.5	40.6
a. NBR	100.5	122.6	121.5	80.5	110.4	115.6	40.6
a.1 Income	101.8	125.4	125.8	24.7	135.7	130.1	41.7
a.2 VAT	100.0	119.3	118.0	29.8	100.3	114.3	41.8
a.3 Import	100.0	120.9	115.0	10.6	91.4	109.8	41.9
a.4 Excise	100.0	150.1	221.6	0.6	121.4	121.7	9.8
a.5 Sup	100.0	122.2	123.1	14.4	96.7	99.7	37.4

	(Revised Budget 2012/Budget 2012)*100	(Budget13/Actual 2012)*100	(Budget13/ Revised Budget 2012)*100	Share in Actual 2012	(December 2013/ December 2012)*100	(Actual 2013 up to December/Actual 2012 up to December)*100	(Actual 2013 up to December/ Budget 2013)*100
a.6 Other Taxes	100.0	206.4	142.9	0.4	166.5	131.0	28.1
b. Non-NBR	100.0	125.7	116.6	3.2	115.5	114.5	40.5
b.1 NL	92.9	109.1	110.8	0.1	124.8	117.4	49.3
b.2 Vehicles	92.3	162.8	122.2	0.6	128.9	105.4	31.9
b.3 Land	96.5	123.2	110.6	0.4	107.2	115.2	33.1
b.4 Stamp	104.3	116.2	116.0	2.1	112.9	117.0	45.4
c. Non-tax Revenue	82.3	123.2	122.8	16.3	18.1	117.8	54.7
c.1 DP	136.4	124.2	124.9	2.2	243.6	207.8	118.0
c.2 PO&R	70.0	114.8	132.7	0.8	144.7	122.7	27.5
c.3 T&T	0.0	0.0	0.0	0.0	1340.0	305.7	0.0
c.4 IFT	77.9	123.5	122.0	13.3	14.7	99.0	45.5
Total Revenue (a+b+c)	97.0	122.8	121.6	100.0	80.2	116.0	42.9

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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