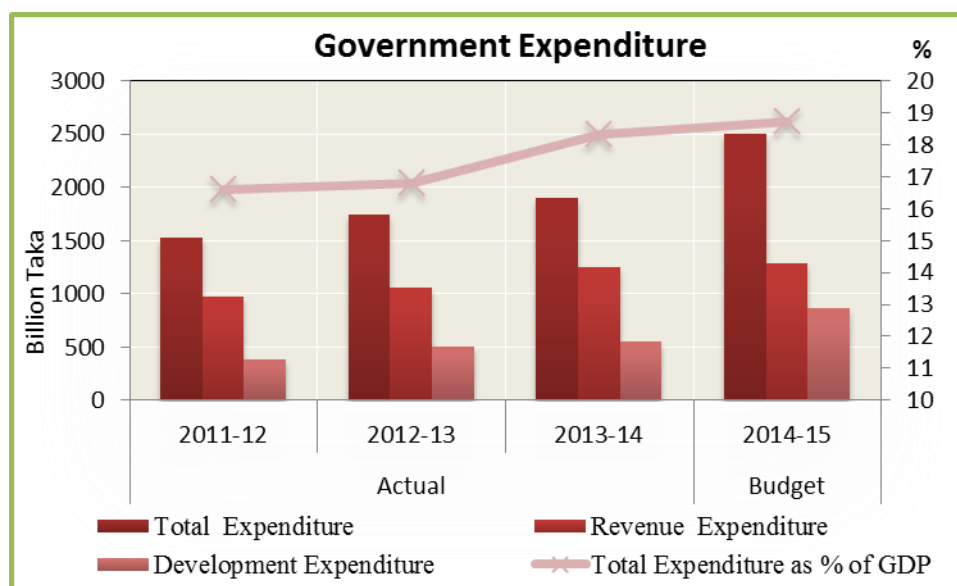




# Monthly Report on Fiscal Position

May 2015  
Fiscal Year 2014-15



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# Contents

## Executive Summary

|                                                                                           |           |
|-------------------------------------------------------------------------------------------|-----------|
| <b>1.0 Non Development Expenditure .....</b>                                              | <b>1</b>  |
| <b>1.1 Non-Development expenditure: General Classification .....</b>                      | <b>1</b>  |
| 1.1.1 Sector-wise Allocation & Growth .....                                               | 1         |
| 1.1.2 Broad Sector-wise Allocation.....                                                   | 2         |
| 1.1.3 Sector Share in Resource Utilization.....                                           | 2         |
| 1.1.4 Sector-wise Utilization .....                                                       | 3         |
| 1.1.5 Ministry-wise Utilization.....                                                      | 3         |
| <b>1.2 Non-Development Expenditure: Economic Classification .....</b>                     | <b>3</b>  |
| <b>2.0 Development Expenditure .....</b>                                                  | <b>4</b>  |
| 2.1 Allocation & Utilization Pattern of Development Expenditure .....                     | 4         |
| 2.3 Broad Sector-wise Utilization Pattern .....                                           | 5         |
| 2.3 Ministry-wise Utilization Pattern .....                                               | 5         |
| <b>3.0 Revenue Collection .....</b>                                                       | <b>6</b>  |
| 3.1 Total Revenue .....                                                                   | 6         |
| 3.2 Tax Revenue .....                                                                     | 7         |
| <b>4.0 Budget Deficit .....</b>                                                           | <b>8</b>  |
| <b>5.0 Financing .....</b>                                                                | <b>9</b>  |
| <b>Appendix .....</b>                                                                     | <b>10</b> |
| Appendix 1: Sector-wise Resource utilization pattern of non-development expenditure ..... | 10        |
| Appendix 2: Ministry wise non-development expenditure .....                               | 10        |
| Appendix 3: Non-development expenditure by economic classification.....                   | 12        |
| Appendix 4: Development expenditure: ministry-wise expenditure pattern .....              | 14        |
| Appendix 5: Revenue collection.....                                                       | 16        |
| Appendix 6: Revenue receipts (Growth Scenario).....                                       | 17        |

## Tables

|                                                                                     |          |
|-------------------------------------------------------------------------------------|----------|
| <i>Table 1 Non-development expenditure pattern by sector.....</i>                   | <i>1</i> |
| <i>Table 2 Non-development expenditure: Broad Sector-wise Allocation.....</i>       | <i>2</i> |
| <i>Table 3 Allocation &amp; utilization pattern of development expenditure.....</i> | <i>5</i> |
| <i>Table 4 Revenue collection position.....</i>                                     | <i>6</i> |
| <i>Table 5 Budget deficit.....</i>                                                  | <i>8</i> |
| <i>Table 7 Sources of financing deficits.....</i>                                   | <i>9</i> |

## Figures

|                                                                                        |          |
|----------------------------------------------------------------------------------------|----------|
| <i>Figure 1 Sector share in resource allocation (non-development expenditure).....</i> | <i>2</i> |
| <i>Figure 2 Non-development expenditure.....</i>                                       | <i>3</i> |
| <i>Figure 3 Actual expenditure according to economic classification.....</i>           | <i>4</i> |
| <i>Figure 4 Share of different categories in total actual expenditure .....</i>        | <i>4</i> |
| <i>Figure 5 Broad sector-wise share (%) of development expenditure.....</i>            | <i>5</i> |
| <i>Figure 6 Sources of revenue collection.....</i>                                     | <i>7</i> |
| <i>Figure 7 Share among nbr taxes.....</i>                                             | <i>7</i> |
| <i>Figure 8 Sources of financing deficits.....</i>                                     | <i>9</i> |

## *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 May, 2015 in the current fiscal year (FY15) is 66.6 percent of the non-development budget estimates. Actual development expenditure during the same period is 43.7 percent of the development budget estimate.*

***Revenue income** is generated from tax and non-tax sources. Up to May 2015, 69.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (85.3 percent). Total NBR tax collection is 72.4 percent of the annual target. Regarding NTR (Non Tax Revenue) 52.0 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 May 2015, in current fiscal, overall balance (excluding grants) is -1.50 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>**

| Sectors          | Fiscal Year 2013-14     |                                 |                                     |                                               |                                    | Fiscal Year 2014-15     |                                 |                                 |                                    |                            |                                     |                                     |                                             |
|------------------|-------------------------|---------------------------------|-------------------------------------|-----------------------------------------------|------------------------------------|-------------------------|---------------------------------|---------------------------------|------------------------------------|----------------------------|-------------------------------------|-------------------------------------|---------------------------------------------|
|                  | Budget FY14 (Crore Tk.) | Revised Budget FY14 (Crore Tk.) | Actual Expenditure FY14 (Crore Tk.) | Sector's Share in Actual Expenditure (%) FY14 | Actual FY14 as % of Revised Budget | Budget FY15 (Crore Tk.) | Revised Budget FY15 (Crore Tk.) | Budget FY15 as % of Budget FY14 | Budget as % of Revised Budget FY14 | Budget as % of Actual FY14 | Actual FY15 (up to May) (Crore Tk.) | Actual (up to May) as % Budget FY15 | Actual (up to May) as % Revised Budget FY15 |
| GPS              | 30025.8                 | 25131.0                         | 13668.5                             | 11.2                                          | 54.4                               | 34354.5                 | 27345.6                         | 114.4                           | 136.7                              | 251.3                      | 9230.6                              | 26.9                                | 33.8                                        |
| LGRD             | 2283.82                 | 2502.9                          | 2446.3                              | 2.0                                           | 97.7                               | 2584.9                  | 2734.9                          | 113.2                           | 103.3                              | 105.7                      | 1869.3                              | 72.3                                | 68.3                                        |
| Defense          | 14229                   | 14947.8                         | 13686.2                             | 11.2                                          | 91.6                               | 16239.6                 | 17485.8                         | 114.1                           | 108.6                              | 118.7                      | 13797.3                             | 85.0                                | 78.9                                        |
| POS              | 9566.5                  | 10943.2                         | 10692.8                             | 8.8                                           | 97.7                               | 11290.2                 | 12512.7                         | 118.0                           | 103.2                              | 105.6                      | 9216.2                              | 81.6                                | 73.7                                        |
| Edu              | 17022.1                 | 18961.7                         | 18029.3                             | 14.8                                          | 95.1                               | 20158.9                 | 20501.7                         | 118.4                           | 106.3                              | 111.8                      | 18260.8                             | 90.6                                | 89.1                                        |
| Health           | 5868.4                  | 6138.9                          | 5967.2                              | 4.9                                           | 97.2                               | 6796.9                  | 6976.1                          | 115.8                           | 110.7                              | 113.9                      | 5332.6                              | 78.5                                | 76.4                                        |
| SSW              | 9193.72                 | 9701.8                          | 8831.0                              | 7.3                                           | 91.0                               | 11487.1                 | 11056.6                         | 124.9                           | 118.4                              | 130.1                      | 5228.6                              | 45.5                                | 47.3                                        |
| Housing          | 914.21                  | 952.7                           | 928.5                               | 0.8                                           | 97.5                               | 984.2                   | 1114.0                          | 107.7                           | 103.3                              | 106.0                      | 785.6                               | 79.8                                | 70.5                                        |
| RCRA             | 1185.15                 | 1310.4                          | 1171.3                              | 1.0                                           | 89.4                               | 1284.9                  | 1371.1                          | 108.4                           | 98.1                               | 109.7                      | 910.5                               | 70.9                                | 66.4                                        |
| F&E              | 42.293                  | 42.2                            | 34.2                                | 0.0                                           | 80.9                               | 44.1                    | 43.9                            | 104.4                           | 104.5                              | 129.2                      | 34.7                                | 78.7                                | 79.1                                        |
| Agri             | 13253.9                 | 13406.4                         | 13204.8                             | 10.8                                          | 98.5                               | 13461.7                 | 13490.0                         | 101.6                           | 100.4                              | 101.9                      | 9361.3                              | 69.5                                | 69.4                                        |
| IES              | 517.487                 | 600.4                           | 546.5                               | 0.4                                           | 91.0                               | 595.2                   | 725.7                           | 115.0                           | 99.1                               | 108.9                      | 586.1                               | 98.5                                | 80.8                                        |
| Trans            | 4536.14                 | 4620.1                          | 4300.0                              | 3.5                                           | 93.1                               | 4984.5                  | 4961.1                          | 109.9                           | 107.9                              | 115.9                      | 3792.2                              | 76.1                                | 76.4                                        |
| Interest payment | 27743.2                 | 26540.5                         | 28221.5                             | 23.2                                          | 106.3                              | 31042.6                 | 29864.8                         | 111.9                           | 117.0                              | 110.0                      | 25042.4                             | 80.7                                | 83.9                                        |
| <b>Total</b>     | <b>136382</b>           | <b>135800.0</b>                 | <b>121728.2</b>                     | <b>100.0</b>                                  | <b>89.6</b>                        | <b>155309.4</b>         | <b>150184.0</b>                 | <b>113.9</b>                    | <b>114.4</b>                       | <b>127.6</b>               | <b>103448.1</b>                     | <b>66.6</b>                         | <b>68.9</b>                                 |

Some of the noteworthy features are:

- For FY15, budget allocations were raised by 14.4 percent over the FY14 revised estimates and 13.9 percent over the original budget;
- Up to May 2015, spending in industries and economic services, education, defence, public order and safety, health sectors and on interest payment were on the higher side. Below-average utilization in some sectors, like, general public service, social security and welfare, and agriculture contributed to less-than-expected performance in total non-development spending;
- As a whole, non-development spending up to May 2015 amounts to 66.6 percent of total Non-development budget and about 69.0 percent of revised 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

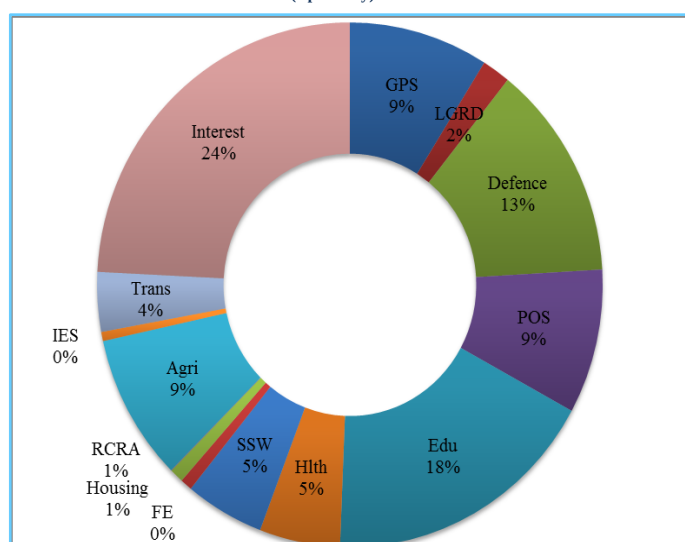
| Sector Share                                        | Broad Sectors  |                       |                         |             |                  |        |
|-----------------------------------------------------|----------------|-----------------------|-------------------------|-------------|------------------|--------|
|                                                     | Administration | Social Infrastructure | Physical Infrastructure | Agriculture | Interest Payment | Others |
| Sector Share in Actual expenditure FY14             | 31.3           | 29.7                  | 3.6                     | 10.8        | 23.2             | 1.41   |
| Sector Share in Budget FY15                         | 39.8           | 27.1                  | 3.2                     | 8.7         | 20.0             | 1.21   |
| Sector share in Actual expenditure FY15 (Up to May) | 31.2           | 30.4                  | 3.7                     | 9.0         | 24.2             | 1.45   |

- 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 FY15, share of administrative expenditure has increased whereas allocations against all other categories are reduced in comparison to the actual expenditure of FY14;
- Till May 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 FY15 (Up to May)



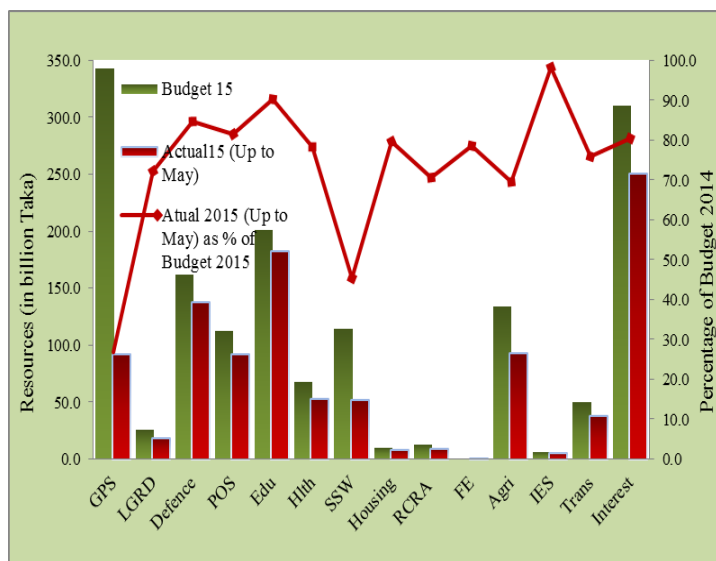
Total non-development spending up to May, 2015 in the current fiscal year is 66.6 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to interest payment (24.2 percent) followed by education (17.7 percent), defence (13.3 percent), public order and safety (8.9 percent) and general public services (8.9 percent).

### 1.1.4 Sector wise Utilization

Sector-wise utilization pattern of non-development spending up to May, 2015 is shown in **Figure 2**. This figure exhibits the comparative position of different sectors in terms of utilization of allocated resources. In terms of utilization, apart from interest payment, broadly education, health, industry and economic services defence, and public order safety have shown better performance. Table containing detail data is annexed as **Appendix 1**.

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



### 1.1.5 Ministry-wise Utilization

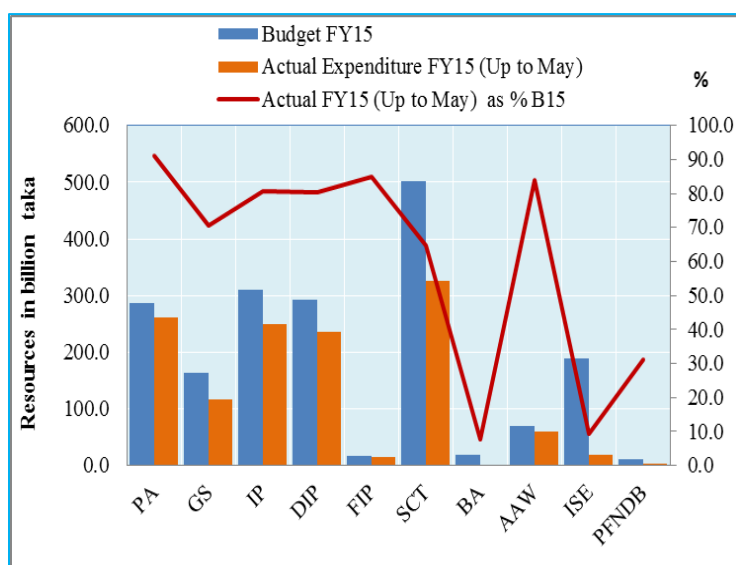
For current 2014-15 fiscal year, actual spending (non-development) up to May, 2015 is 66.6 percent of the budget estimate which is 6.9 percent lower compared with the same period of the previous fiscal. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

## 1.2 Non-Development Expenditure: Economic Classification

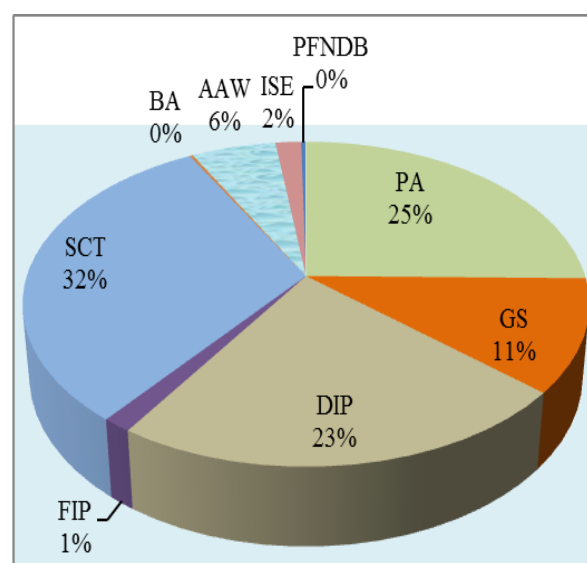
Besides broad sector-wise and ministry-wise classification, non-development spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**) [Domestic & Foreign], Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in Share & Equities (**ISE**), Programme Financed from Non-Development Budget (**PFNDB**). Status of actual spending up to May 2015 as per economic classification is shown in **figure 3** and **4**. Detail structure & pattern of Non-development expenditure under this classification is included in the Appendix (**Appendix 3**).

- Up to May 2015, utilization rate of total non-development expenditure is 66.6 percent of original budget estimate which amounts to about 69.0 percent of compared. As far as economic classification is concerned for some categories, like pay and allowances (91.0 percent), acquisition of assets and works (84.0 percent), goods and services (70.7) and interest payments (80.7 percent) spending rate is higher than overall utilization rate.

**Figure 3: Actual Expenditure According to Economic Classification  
FY15 (up to May 2015)**



**Figure 4: Share of Different Categories in Total Actual Expenditure FY15 (up to May 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 May 2015, actual spending is 43.7 percent of the development budget. The actual outturn for the same period of the previous fiscal year was 47.5 percent of development budget
- During this period, recreation, culture and religious affairs sector made the highest utilization of allocated resources (59.9 percent) followed by transport and communication sector (54.4 percent)
- Among the sectors with large allocation, local government and rural development (LGRD) and transport and communication sectors showed better performance.

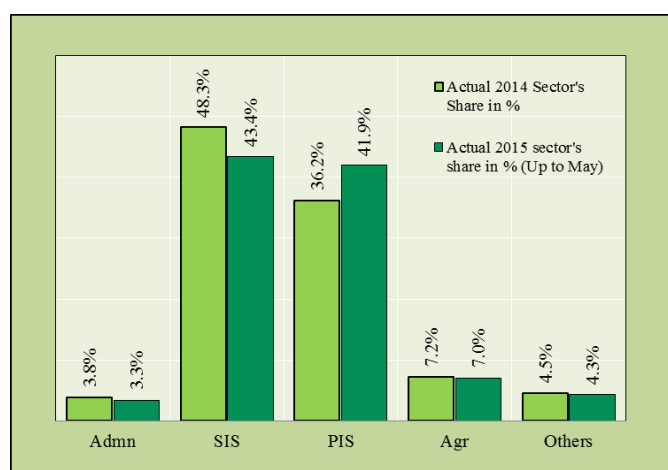
<sup>3</sup> Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in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

**Table 3: Allocation & Utilization Pattern of Development Expenditure**

| Sectors                                   | Fiscal Year 2013-14 |                     |                |                                   |                                         | Fiscal Year 2014-15 |                |                         |                                         |                                 |                                             |
|-------------------------------------------|---------------------|---------------------|----------------|-----------------------------------|-----------------------------------------|---------------------|----------------|-------------------------|-----------------------------------------|---------------------------------|---------------------------------------------|
|                                           | Budget FY14         | Revised Budget FY14 | Actual FY14    | Actual FY14 Sector's Share (in %) | Actual FY14 as % of Revised Budget FY14 | Budget FY15         | Revised Budget | Actual FY15 (up to May) | Budget FY15 as % of Revised Budget FY14 | Budget FY15 as % of Actual FY14 | Actual FY15 as % of Budget FY15 (up to May) |
| General Public Service                    | 2069.4              | 1754.7              | 846.2          | 1.5                               | 48.2                                    | 3880.3              | 5142.7         | 513.7                   | 221.1                                   | 458.5                           | 13.2                                        |
| LGRD                                      | 12515.8             | 12885.9             | 12023.3        | 21.3                              | 93.3                                    | 15129.6             | 16553.3        | 7732.8                  | 117.4                                   | 125.8                           | 51.1                                        |
| Defence                                   | 228.1               | 232.2               | 234.0          | 0.4                               | 100.8                                   | 222.5               | 284.3          | 5.1                     | 95.8                                    | 95.1                            | 2.3                                         |
| Public order and safety                   | 970.3               | 1084.1              | 1063.7         | 1.9                               | 98.1                                    | 1267.4              | 1369.9         | 677.3                   | 116.9                                   | 119.2                           | 53.4                                        |
| Education                                 | 9071.3              | 9309.6              | 8595.3         | 15.3                              | 92.3                                    | 12609.3             | 12998.4        | 4790.9                  | 135.4                                   | 146.7                           | 38.0                                        |
| Health                                    | 3602.0              | 3815.6              | 3415.6         | 6.1                               | 89.5                                    | 4349.2              | 4562.1         | 1714.3                  | 114.0                                   | 127.3                           | 39.4                                        |
| Social security and welfare               | 3173.3              | 2612.8              | 2398.2         | 4.3                               | 91.8                                    | 3710.3              | 2897.1         | 827.9                   | 142.0                                   | 154.7                           | 22.3                                        |
| Housing                                   | 865.0               | 783.1               | 766.4          | 1.4                               | 97.9                                    | 1073.5              | 905.7          | 440.2                   | 137.1                                   | 140.1                           | 41.0                                        |
| Recreation, Culture and Religious Affairs | 560.5               | 640.9               | 639.7          | 1.1                               | 99.8                                    | 704.9               | 684.9          | 422.5                   | 110.0                                   | 110.2                           | 59.9                                        |
| Fuel & Energy                             | 11308.5             | 9860.6              | 10470.3        | 18.6                              | 106.2                                   | 11495.8             | 9295.2         | 4406.6                  | 116.6                                   | 109.8                           | 38.3                                        |
| Agriculture                               | 4216.9              | 4299.2              | 4072.5         | 7.2                               | 94.7                                    | 5632.9              | 4627.8         | 2508.2                  | 131.0                                   | 138.3                           | 44.5                                        |
| Industrial & Economic Service             | 2687.1              | 3038.4              | 1884.6         | 3.3                               | 62.0                                    | 2279.4              | 2149.5         | 1101.3                  | 75.0                                    | 120.9                           | 48.3                                        |
| Transport & communication                 | 16059.2             | 10876.6             | 9943.8         | 17.6                              | 91.4                                    | 19452.2             | 14902.5        | 10575.8                 | 178.8                                   | 195.6                           | 54.4                                        |
| <b>Total</b>                              | <b>67327.4</b>      | <b>61193.8</b>      | <b>56353.5</b> | <b>100.0</b>                      | <b>92.1</b>                             | <b>81807.3</b>      | <b>76373.3</b> | <b>35716.5</b>          | <b>133.7</b>                            | <b>145.2</b>                    | <b>43.7</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, namely, administration, social infrastructure, physical infrastructure, agriculture and others. Status of actual spending under these 5 categories till May, 2015 is presented in Figure 5.

- From the graph it appears that up to May, 2015 the maximum share of spending went to social infrastructure (43.4 percent) followed by physical infrastructure (41.9 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 May, 2014:

**TABLE 4: REVENUE COLLECTION POSITION**

(In Crore Taka)

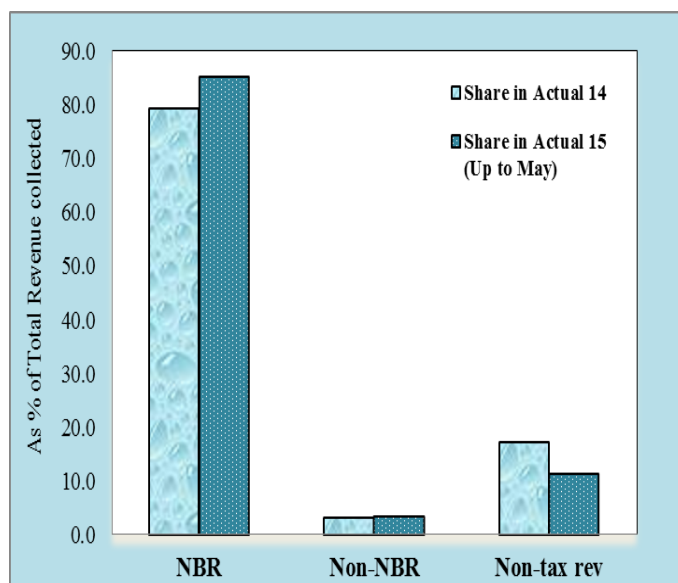
|                                     | Fiscal Year 2013-14 |                     |               |                   |                         | Fiscal Year 2014-15 |                |                   |                         |                                            |
|-------------------------------------|---------------------|---------------------|---------------|-------------------|-------------------------|---------------------|----------------|-------------------|-------------------------|--------------------------------------------|
|                                     | Budget FY14         | Revised Budget FY14 | Actual 2014   | Actual FY14 (May) | Actual FY14 (Up to May) | Budget FY15         | Revised Budget | Actual FY15 (May) | Actual FY15 (up to May) | Actual (up to May) as percentage of Budget |
| Tax Revenue (a+b)                   | 141219              | 130178              | 116029        | 10743             | 101121                  | 155292              | 155292         | 11966             | 112632                  | 72.5                                       |
| a. NBR                              | 136090              | 125000              | 111421        | 10290             | 97074                   | 149720              | 149720         | 11511             | 108378                  | 72.4                                       |
| a.1 Income                          | 48297               | 44370               | 37828         | 3491              | 31581                   | 56086               | 56086          | 3301              | 33469                   | 59.7                                       |
| a.2 VAT                             | 49956               | 45877               | 41078         | 3783              | 36048                   | 55013               | 55013          | 4331              | 40383                   | 73.4                                       |
| a.3 Import                          | 14674               | 13475               | 13126         | 1248              | 11763                   | 14623               | 14623          | 1572              | 13309                   | 91.0                                       |
| a.4 Excise                          | 1310                | 1203                | 816           | 13                | 794                     | 1251                | 1251           | 38                | 977                     | 78.1                                       |
| a.5 Supplementary Duty              | 20853               | 19157               | 17930         | 1706              | 16318                   | 21334               | 21334          | 2184              | 19408                   | 91.0                                       |
| a.6 Other Taxes                     | 1000                | 919                 | 643           | 49                | 570                     | 1414                | 1414           | 85                | 833                     | 58.9                                       |
| b. Non-NBR                          | 5129                | 5178                | 4608          | 453               | 4047                    | 5572                | 5572           | 455               | 4254                    | 76.3                                       |
| c. Non-tax Revenue                  | 26240               | 26493               | 24341         | 21022             | 21022                   | 27662               | 27662          | 927               | 14387                   | 52.0                                       |
| <b>Total Revenue (a + b + c)</b>    | <b>167459</b>       | <b>156671</b>       | <b>140370</b> | <b>12476</b>      | <b>122143</b>           | <b>182953</b>       | <b>163371</b>  | <b>12893</b>      | <b>127019</b>           | <b>69.4</b>                                |
| d. Tax-GDP Ratio (base 1995-96)     | 11.9                | 11.0                | 9.8           | 0.9               | 8.6                     | 11.6                | 11.6           | 0.9               | 8.4                     | -                                          |
| e. Revenue-GDP ratio (base 1995-96) | 14.1                | 13.3                | 11.9          | 1.1               | 10.3                    | 13.7                | 12.2           | 1.0               | 9.5                     | -                                          |
| f. Tax-GDP Ratio (base 2005-06)     | 10.5                | 9.6                 | 8.6           | 0.8               | 7.5                     | 10.2                | 10.2           | 0.8               | 7.4                     | -                                          |
| g. Revenue-GDP ratio (base 2005-06) | 12.4                | 11.6                | 10.4          | 0.9               | 9.0                     | 12.0                | 10.7           | 0.8               | 8.3                     | -                                          |
| h. NBR (Source: NBR)                | 0.0                 | 0.0                 | 120819.9      | 12516.5           | 103363.9                | 149720.0            | 149720.0       | 13273.1           | 118042.3                | -                                          |

- **Total revenue** collection in FY14 was 10.4 percent of GDP and 89.6 percent of the revised budget target
- In FY15, total revenue is expected to be scaled up to 12.0 percent of GDP. This figure is about 16.8 percent higher than the revised budget estimate of FY14 and about 30.3 percent higher than the actual collection in the FY14
- Up to May, 2015 total revenue collection for FY15 increased by about 4.0 percent compared to the corresponding period of the previous fiscal year (FY14) and achievement as to annual target is 69.4 percent.

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

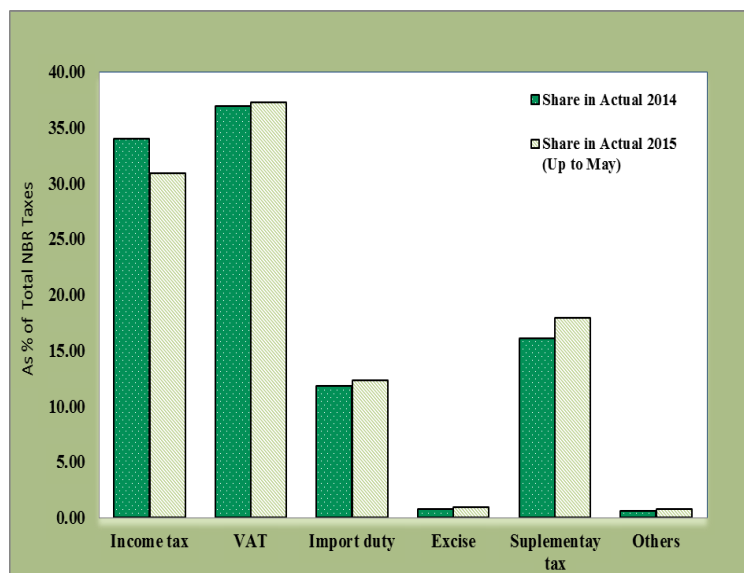
- Major share of the government revenue came from NBR sources (85.3 percent);
- Growth rates of NBR & Non-NBR tax are 11.6 and 5.1 percent respectively. On the other hand, Non-tax revenue collection slowed by 31.6 percent compared to the corresponding period of the previous fiscal year (FY14);
- For tax and non-tax revenue, achievements as to annual target were 72.5 and 52.0 percent respectively.

FIGURE 6: SOURCES OF REVENUE COLLECTION



### 3.2 Tax Revenue

FIGURE 7: SHARE AMONG NBR TAXES



- In FY14 actual tax revenue collection was 8.6 percent of GDP
- Tax **revenue** collection target for FY15 is 10.2 percent of GDP. This is 19.3 percent higher than the revised budget of FY14 and 33.8 percent higher than the actual collection of the FY14
- In FY15 up to May 2015, major portion of the NBR tax came from indirect taxes. Out of total NBR tax 30.9 percent was collected from income tax, 37.3 percent from VAT, 17.9 percent from supplementary duty and 12.3 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:2013-14 |          |              | Accounts FY14 | Year:2014-15 |                |                   | Accounts FY14 up to May | Accounts FY15 up to May |
|-----------------------------------------------------|--------------|----------|--------------|---------------|--------------|----------------|-------------------|-------------------------|-------------------------|
|                                                     | Budget       | Revised  | Accounts May |               | Budget FY15  | Revised Budget | Accounts FY15 May |                         |                         |
| <b>Revenues</b>                                     | 167459.1     | 156671.4 | 12476.2      | 140369.9      | 182953.1     | 163371.0       | 12893.2           | 122142.9                | 127019.2                |
| Tax Revenue                                         | 141219.1     | 130177.9 | 10743.3      | 116028.7      | 155291.5     | 140676.2       | 11966.0           | 101121.0                | 112631.7                |
| Non-Tax Revenue                                     | 26240.0      | 26493.5  | 1732.9       | 24341.2       | 27661.6      | 22694.8        | 927.2             | 21021.9                 | 14387.5                 |
| Foreign Grants                                      | 6670.0       | 5955.5   | 475.5        | 6356.5        | 6206.3       | 5674.0         | 17.8              | 1463.3                  | 867.5                   |
| <b>Revenue and Foreign Grants</b>                   | 174129.1     | 162626.9 | 12951.7      | 146726.5      | 189159.4     | 169045.0       | 12911.0           | 123606.2                | 127886.7                |
| <b>Non-Development Expenditure</b>                  | 134441.5     | 134888.6 | 9992.3       | 121012.7      | 154234.8     | 149391.7       | 12612.6           | 99717.6                 | 103119.9                |
| Net Outlay for Food Account Operation               | 262.6        | 188.3    | 307.5        | 332.1         | 308.8        | 157.0          | 220.1             | 6671.8                  | 4252.6                  |
| Loans & Advances (Net)                              | 15503.6      | 15981.0  | 235.4        | 7718.8        | 9611.0       | 9635.9         | 1060.5            | 4919.5                  | 5005.1                  |
| <b>Development Expenditure</b>                      | 72275.4      | 65157.1  | 4672.3       | 59146.9       | 86344.0      | 80476.1        | 5117.1            | 33091.4                 | 37527.8                 |
| Development Program financed from Revenue Budget    | 1933.7       | 905.3    | 36.4         | 715.3         | 1068.1       | 785.9          | 32.1              | 500.0                   | 332.2                   |
| Non-ADP Project                                     | 3014.3       | 3058.0   | 0.0          | 2078.0        | 3468.6       | 3317.0         | 0.2               | 605.2                   | 1479.1                  |
| <b>Annual Development Programme</b>                 | 65870.4      | 60000.0  | 4544.9       | 55327.5       | 80314.5      | 75000.0        | 5083.4            | 31893.0                 | 35715.1                 |
| Non-ADP FFW and Transfer                            | 1457.0       | 1193.8   | 91.0         | 1026.0        | 1492.7       | 1373.3         | 1.3               | 93.2                    | 1.5                     |
| <b>Total Expenditure</b>                            | 222483.1     | 216215.0 | 15207.4      | 188210.6      | 250498.6     | 239660.7       | 19010.3           | 144400.3                | 149905.4                |
| <b>Overall Balance (Including Grants)</b>           | -48354.0     | -53588.0 | -2255.7      | -41484.1      | -61339.2     | -70615.7       | -6099.2           | -20794.1                | -22018.7                |
| (In percent of GDP 1995-96 base)                    | -4.1         | -4.5     | -0.2         | -3.5          | -4.6         | -5.3           | -0.5              | -1.76                   | -1.64                   |
| <b>Overall Balance (Excluding Grants)</b>           | -55024.0     | -59543.5 | -2731.2      | -47840.6      | -67545.5     | -76289.7       | -6117.1           | -22257.5                | -22886.2                |
| (In percent of GDP 1995-96 base)                    | -4.63        | -5.04    | -0.23        | -4.05         | -5.0         | -5.7           | -0.46             | -1.88                   | -1.71                   |
| (In percent of GDP 2005-06 base) (Including grants) | -3.58        | -3.97    | -0.17        | -3.07         | -4.01        | -4.62          | -0.40             | -1.54                   | -1.44                   |
| (In percent of GDP 2005-06 base) (Excluding grants) | -4.07        | -4.41    | -0.20        | -3.54         | -4.42        | -4.99          | -0.40             | -1.65                   | -1.50                   |

- In FY14, actual budget deficit (excluding grants) as percentage of GDP was 3.54 percent (base 2005-06). Including grants it was 3.07 percent of GDP;
- Budget deficit (excluding grants) for FY15 is estimated to be 4.42 percent of GDP (Including grants the deficit is expected to be 4.01 percent of GDP);
- For FY15, actual overall balance up to May, 2015 (excluding grants) as percentage of GDP was -1.50 percent.

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

## 5.0 Financing

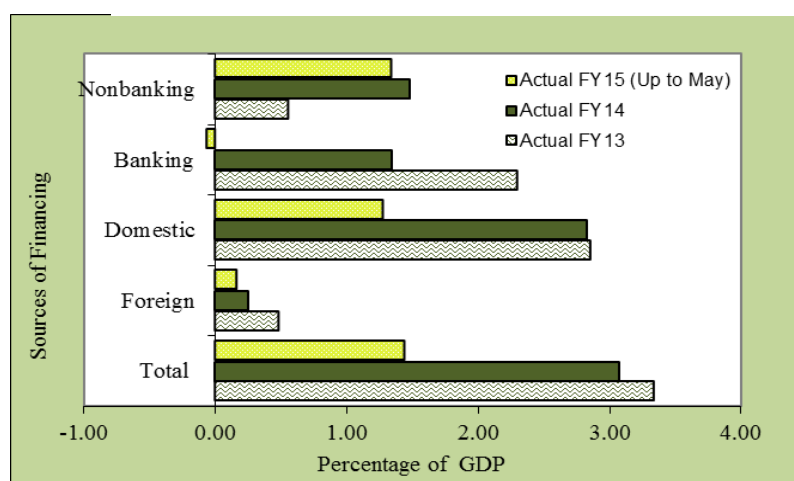
Table 6 & Figure 7 below presents the sources of financing the deficits and their shares as percentage of GDP.

TABLE 6: FINANCING BUDGET DEFICIT

(In crore taka)

| Description                                    | Fiscal Year: 2013-14 |           |              |               | Fiscal Year: 2014-15 |                |              | Accounts FY14 up to May | Accounts FY15 up to May |
|------------------------------------------------|----------------------|-----------|--------------|---------------|----------------------|----------------|--------------|-------------------------|-------------------------|
|                                                | Budget               | Revised   | Accounts May | Accounts FY14 | Budget               | Revised Budget | Accounts May |                         |                         |
| <b>1.0 Foreign Borrowing-Net</b>               | 14398.4              | 12612.1   | 390.2        | 3349.2        | 18069.0              | 15909.0        | 542.1        | 903.4                   | 2502.2                  |
| <b>1.1 Foreign Borrowing</b>                   | 23729.0              | 21057.6   | 951.8        | 11939.3       | 26519.0              | 23872.0        | 1080.2       | 9040.9                  | 9282.7                  |
| <b>1.2 Amortization</b>                        | -9330.6              | -8445.5   | -561.6       | -8590.1       | -8450.0              | -7963.0        | -538.1       | -8137.5                 | -6780.5                 |
| <b>2.0 Domestic Borrowing</b>                  | 33964.2              | 40982.0   | 1865.8       | 38143.0       | 43277.2              | 54714.0        | 5556.2       | 19898.4                 | 19548.2                 |
| <b>2.1 Borrowing from Banking System (Net)</b> | 25993.2              | 29982.0   | 2490.9       | 18168.4       | 31221.2              | 31714.0        | -4837.0      | 17445.2                 | -940.9                  |
| <b>2.1.1 Long-Term Debt (Net)</b>              | 14355.2              | 16955.2   | 2150.0       | 16405.2       | 19824.2              | 22061.1        | -300.0       | 14651.4                 | 12360.6                 |
| <b>2.1.2 Short-Term Debt (Net)</b>             | 11638.0              | 13026.8   | 340.9        | 1763.2        | 11397.0              | 9652.9         | -4537.0      | 2793.8                  | -13301.5                |
| <b>2.2 Non-Bank Borrowing (Net)</b>            | 7971.0               | 11000.0   | -625.1       | 19974.6       | 12056.0              | 23000.0        | 10393.2      | 2453.2                  | 20489.1                 |
| <b>2.2.1 National Savings Schemes (Net)</b>    | 4971.0               | 8000.3    | 1294.9       | 11774.3       | 9056.0               | 21000.0        | 2420.9       | 10076.7                 | 26542.0                 |
| <b>2.2.2 Others</b>                            | 3000.0               | 2999.7    | -1920.0      | 8200.3        | 3000.0               | 2000.0         | 7972.2       | -7623.5                 | -6052.9                 |
| <b>Total - Financing :</b>                     | 48362.6              | 53594.1   | 2256.1       | 41492.2       | 61346.2              | 70623.0        | 6098.3       | 20801.8                 | 22050.5                 |
| <b>GDP (1995-96 base)</b>                      | 1188800.0            | 1181000.0 | 1181000.0    | 1181000.0     | 1339500.0            | 1339500.0      | 1339500.0    | 1181000.0               | 1339500.0               |
| <b>GDP (2005-06 base)</b>                      | 1350900.0            | 1350900.0 | 1350900.0    | 1350900.0     | 1529900.0            | 1529900.0      | 1529900.0    | 1350900.0               | 1529900.0               |
| (In percent of GDP) (1995-96 base) :           | 4.1                  | 4.5       | 0.2          | 3.5           | 4.6                  | 5.3            | 0.46         | 1.76                    | 1.65                    |
| (In percent of GDP) (2005-06 base) :           | 3.6                  | 4.0       | 0.2          | 2.7           | 4.0                  | 4.6            | 0.40         | 1.54                    | 1.44                    |
| <b>3.1 Non-Bank Borrowing (Source: NSD)</b>    | 0.0                  | 0.0       | 1283.7       | 11707.3       | 0.0                  | 0.0            | 2434.0       | 26562.5                 | -                       |
| <b>3.2 Bank Borrowing (Source: BB)</b>         | 0.0                  | 0.0       | 0.0          | 6627.8        | 0.0                  | 0.0            | 0.0          | 1192.1                  | -11660.3                |
| <b>4.1 (2.2.1) as % of (3.1)</b>               | 0.0                  | 0.0       | 0.0          | 100.6         | 0.0                  | 0.0            | 99.5         | 100.6                   | 99.9                    |
| <b>4.2 (2.1) as % of (3.2)</b>                 | 0.0                  | 0.0       | 0.0          | 274.1         | 0.0                  | 0.0            | 0.0          | 1463.4                  | 8.07                    |

FIGURE 8: SOURCES OF FINANCING DEFICIT



For FY15, up to May, 2015 total financing is positive as the overall balance is negative.

## APPENDICES

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

(In crore Taka)

| Sectors                                            | Fiscal Year 2013-14 |                     |                   |                         |                 | Fiscal Year 2014-15 |                 |                   |                              |
|----------------------------------------------------|---------------------|---------------------|-------------------|-------------------------|-----------------|---------------------|-----------------|-------------------|------------------------------|
|                                                    | Budget FY14         | Revised Budget FY14 | Actual FY14 (May) | Actual FY14 (Up to May) | Actual FY14     | Budget FY15         | Revised Budget  | Actual FY15 (May) | Actual FY15 2015 (up to May) |
| General Public Services                            | 30025.8             | 25131.0             | 652.7             | 12051.3                 | 13668.5         | 34354.5             | 27345.6         | 1714.3            | 9230.6                       |
| LGRD                                               | 2283.8              | 2502.9              | 199.9             | 1665.6                  | 2446.3          | 2584.9              | 2734.9          | 279.5             | 1869.3                       |
| Defence                                            | 14229.0             | 14947.8             | 1740.6            | 13478.6                 | 13686.2         | 16239.6             | 17485.8         | 1704.1            | 13797.3                      |
| Public Order and safety                            | 9566.5              | 10943.2             | 947.9             | 8729.1                  | 10692.8         | 11290.2             | 12512.7         | 903.7             | 9216.2                       |
| Education & technology                             | 17022.1             | 18961.7             | 1865.7            | 16129.1                 | 18029.3         | 20158.9             | 20501.7         | 1913.9            | 18260.8                      |
| Health                                             | 5868.4              | 6138.9              | 491.2             | 4912.1                  | 5967.2          | 6796.9              | 6976.1          | 523.1             | 5332.6                       |
| Social Security and Welfare                        | 9193.7              | 9701.8              | 866.1             | 4601.7                  | 8831.0          | 11487.1             | 11056.6         | 579.6             | 5228.6                       |
| Housing                                            | 914.2               | 952.7               | 106.1             | 666.8                   | 928.5           | 984.2               | 1114.0          | 122.2             | 785.6                        |
| Recreation, Culture and Religious Affairs          | 1185.1              | 1310.4              | 83.9              | 925.7                   | 1171.3          | 1284.9              | 1371.1          | 72.6              | 910.5                        |
| Fuel and Energy                                    | 42.3                | 42.2                | 3.1               | 25.9                    | 34.2            | 44.1                | 43.9            | 4.9               | 34.7                         |
| Agriculture                                        | 13253.9             | 13406.4             | 732.2             | 10017.0                 | 13204.8         | 13461.7             | 13490.0         | 1829.4            | 9361.3                       |
| Industrial & Economic Services                     | 517.5               | 600.4               | 26.6              | 416.8                   | 546.5           | 595.2               | 725.7           | 27.3              | 586.1                        |
| Transport and Communication                        | 4536.1              | 4620.1              | 323.6             | 3109.2                  | 4300.0          | 4984.5              | 4961.1          | 435.5             | 3792.2                       |
| Interest                                           | 27743.2             | 26540.5             | 1991.4            | 23487.1                 | 28221.5         | 31042.6             | 29864.8         | 2531.1            | 25042.4                      |
| <b>Total - Non-Development Revenue Expenditure</b> | <b>136381.7</b>     | <b>135800.0</b>     | <b>10031.0</b>    | <b>100216.0</b>         | <b>121728.2</b> | <b>155309.4</b>     | <b>150184.0</b> | <b>6395</b>       | <b>103448.1</b>              |

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

(In crore taka)

| Sectors                 | Actual 2013 | Fiscal Year 2013-14<br>(in crore taka) |                     |                   |                         |             | Fiscal Year 2014-15<br>(in crore taka) |                |                   |                         | Actual FY15<br>(up to May)<br>as %<br>Budget | Actual FY15<br>(up to May)<br>as %<br>Budget |
|-------------------------|-------------|----------------------------------------|---------------------|-------------------|-------------------------|-------------|----------------------------------------|----------------|-------------------|-------------------------|----------------------------------------------|----------------------------------------------|
|                         |             | Budget FY14                            | Revised Budget FY14 | Actual FY14 (May) | Actual FY14 (Up to May) | Actual FY14 | Budget FY15                            | Revised Budget | Actual FY15 (May) | Actual FY15 (up to May) |                                              |                                              |
| <b>Sub-total = GPS</b>  | 7022.1      | 30025.8                                | 25131.0             | 652.7             | 12051.3                 | 13668.5     | 34354.5                                | 27345.6        | 1714.3            | 9230.6                  | 26.9                                         | 33.8                                         |
| President               | 11.1        | 12.9                                   | 13.2                | 1.0               | 10.3                    | 11.6        | 14.3                                   | 14.5           | 1.9               | 12.2                    | 85.6                                         | 84.2                                         |
| Parliament              | 119.3       | 158.3                                  | 164.0               | 10.2              | 92.6                    | 129.4       | 196.2                                  | 199.8          | 11.7              | 109.8                   | 56.0                                         | 55.0                                         |
| Prime minister's Office | 204.0       | 238.4                                  | 255.0               | 16.0              | 219.9                   | 308.9       | 315.2                                  | 325.1          | 18.7              | 231.3                   | 73.4                                         | 71.1                                         |
| Cabinet Division        | 28.0        | 31.7                                   | 33.1                | 2.1               | 21.8                    | 27.3        | 31.9                                   | 34.6           | 2.0               | 24.6                    | 77.1                                         | 71.2                                         |
| Election Com            | 123.8       | 1186.6                                 | 1145.8              | 68.8              | 680.2                   | 824.9       | 214.1                                  | 249.0          | 16.5              | 157.2                   | 73.4                                         | 63.1                                         |

| Sectors                                   | Actual 2013    | Fiscal Year 2013-14<br>(in crore taka) |                           |                         |                                  |                | Fiscal Year 2014-15<br>(in crore taka) |                   |                         |                                  | Actual<br>FY15<br>(up to May)<br>as %<br>Budget | Actual<br>FY15<br>(up to May)<br>as %<br>Budget |
|-------------------------------------------|----------------|----------------------------------------|---------------------------|-------------------------|----------------------------------|----------------|----------------------------------------|-------------------|-------------------------|----------------------------------|-------------------------------------------------|-------------------------------------------------|
|                                           |                | Budget<br>FY14                         | Revised<br>Budget<br>FY14 | Actual<br>FY14<br>(May) | Actual<br>FY14<br>(Up to<br>May) | Actual<br>FY14 | Budget<br>FY15                         | Revised<br>Budget | Actual<br>FY15<br>(May) | Actual<br>FY15<br>(up to<br>May) |                                                 |                                                 |
| Establishment                             | 876.6          | 1004.9                                 | 1053.2                    | 84.6                    | 802.8                            | 975.7          | 1099.7                                 | 1224.1            | 98.2                    | 883.6                            | 80.4                                            | 72.2                                            |
| Public Service<br>Commission              | 26.8           | 30.5                                   | 32.5                      | 1.3                     | 21.9                             | 30.0           | 30.5                                   | 31.4              | 1.7                     | 23.7                             | 77.7                                            | 75.6                                            |
| Finance<br>Division                       | 3633.6         | 24973.3                                | 19735.2                   | 343.2                   | 8473.9                           | 9035.9         | 30003.5                                | 22847.2           | 1407.6                  | 6263.2                           | 20.9                                            | 27.4                                            |
| Banking<br>Division                       | 1041.6         | 1297.6                                 | 1304.2                    | 74.6                    | 663.6                            | 1036.1         | 1255.4                                 | 1177.5            | 93.0                    | 693.7                            | 55.3                                            | 58.9                                            |
| Internal<br>Resource<br>Division<br>(IRD) | 57.3           | 68.2                                   | 367.7                     | 0.8                     | 360.8                            | 367.1          | 71.2                                   | 70.4              | 0.4                     | 61.0                             | 85.7                                            | 86.7                                            |
| Economic<br>Relation<br>Division<br>(ERD) | 106.5          | 118.0                                  | 116.4                     | 1.9                     | 98.4                             | 104.7          | 144.7                                  | 147.5             | 3.1                     | 123.9                            | 85.7                                            | 84.0                                            |
| Planning<br>Division                      | 37.1           | 46.7                                   | 45.4                      | 2.2                     | 30.4                             | 36.9           | 56.2                                   | 51.6              | 2.3                     | 36.3                             | 64.7                                            | 70.4                                            |
| IMED                                      | 13.5           | 14.0                                   | 13.9                      | 1.0                     | 9.1                              | 12.4           | 15.9                                   | 15.8              | 1.2                     | 9.8                              | 61.8                                            | 62.1                                            |
| Statistics<br>Division                    | 124.0          | 152.4                                  | 154.8                     | 9.6                     | 107.8                            | 134.9          | 169.1                                  | 168.6             | 13.2                    | 128.5                            | 76.0                                            | 76.2                                            |
| Foreign<br>Affairs                        | 618.7          | 692.3                                  | 696.7                     | 35.2                    | 457.8                            | 632.7          | 736.5                                  | 788.6             | 42.8                    | 471.7                            | 64.0                                            | 59.8                                            |
| Tax<br>Ombudsman                          | 0.0            | 0.0                                    | 0.0                       | 0.0                     | 0.0                              | 0.0            | 0.0                                    | 0.0               | 0.0                     | 0.0                              | 0.0                                             | 0.0                                             |
| <b>Sub-total =<br/>LGRD</b>               | <b>2402.1</b>  | <b>2283.8</b>                          | <b>2502.9</b>             | <b>199.9</b>            | <b>1665.6</b>                    | <b>2446.3</b>  | <b>2584.9</b>                          | <b>2734.9</b>     | <b>279.5</b>            | <b>1869.3</b>                    | <b>72.3</b>                                     | <b>68.3</b>                                     |
| LGD                                       | 1889.0         | 1765.5                                 | 1917.1                    | 186.6                   | 1423.6                           | 1863.1         | 1996.6                                 | 2140.2            | 236.9                   | 1553.9                           | 77.8                                            | 72.6                                            |
| RD Division                               | 257.2          | 262.7                                  | 315.7                     | 13.0                    | 229.4                            | 314.3          | 329.2                                  | 333.9             | 41.9                    | 301.1                            | 91.4                                            | 90.2                                            |
| CHT                                       | 256.0          | 255.6                                  | 270.1                     | 0.3                     | 12.7                             | 269.0          | 259.1                                  | 260.8             | 0.7                     | 14.3                             | 5.5                                             | 5.5                                             |
| <b>Sub-total =<br/>Defense</b>            | <b>13196.7</b> | <b>14229.0</b>                         | <b>14947.8</b>            | <b>1740.6</b>           | <b>13478.6</b>                   | <b>13686.2</b> | <b>16239.6</b>                         | <b>17485.8</b>    | <b>1704.1</b>           | <b>13797.3</b>                   | <b>85.0</b>                                     | <b>78.9</b>                                     |
| Def. Service                              | 12967.1        | 14013.5                                | 14721.3                   | 1726.7                  | 13270.1                          | 13425.0        | 15997.7                                | 17234.7           | 1686.9                  | 13568.6                          | 84.8                                            | 78.7                                            |
| Def.- Others                              | 216.7          | 201.8                                  | 212.9                     | 13.2                    | 198.9                            | 247.8          | 220.3                                  | 227.7             | 16.3                    | 217.0                            | 98.5                                            | 95.3                                            |
| Arms Force<br>Division                    | 12.9           | 13.6                                   | 13.6                      | 0.7                     | 9.6                              | 13.3           | 21.6                                   | 23.4              | 0.9                     | 11.7                             | 54.0                                            | 49.8                                            |
| <b>Sub-<br/>total=POS</b>                 | <b>8913.5</b>  | <b>9566.5</b>                          | <b>10943.2</b>            | <b>947.9</b>            | <b>8729.1</b>                    | <b>10692.8</b> | <b>11290.2</b>                         | <b>12512.7</b>    | <b>903.7</b>            | <b>9216.2</b>                    | <b>81.6</b>                                     | <b>73.7</b>                                     |
| Law & Justice                             | 539.4          | 581.7                                  | 628.8                     | 42.2                    | 521.9                            | 592.3          | 666.1                                  | 687.9             | 48.2                    | 548.8                            | 82.4                                            | 79.8                                            |
| Legislative &<br>Parliament               | 8.4            | 9.3                                    | 11.7                      | 1.4                     | 8.2                              | 10.2           | 12.8                                   | 13.4              | 1.4                     | 9.3                              | 72.2                                            | 69.1                                            |
| Supreme<br>Court                          | 84.9           | 91.6                                   | 103.0                     | 6.2                     | 71.3                             | 92.8           | 100.3                                  | 111.1             | 11.3                    | 80.0                             | 79.8                                            | 72.0                                            |
| Judiciary<br>Service<br>Commission        | 0.0            | 0.0                                    | 0.0                       | 0.0                     | 0.0                              | 0.0            | 0.0                                    | 0.0               | 0.0                     | 0.0                              | 0.0                                             | 0.0                                             |
| Home Affairs                              | 8244.8         | 8846.7                                 | 10152.8                   | 895.0                   | 8089.2                           | 9953.1         | 10454.4                                | 11637.5           | 838.5                   | 8528.8                           | 81.6                                            | 73.3                                            |

| Sectors                          | Actual 2013 | Fiscal Year 2013-14<br>(in crore taka) |                           |                         |                                  |                | Fiscal Year 2014-15<br>(in crore taka) |                   |                         |                                  | Actual<br>FY15<br>(up to May)<br>as %<br>Budget | Actual<br>FY15<br>(up to May)<br>as %<br>Budget |
|----------------------------------|-------------|----------------------------------------|---------------------------|-------------------------|----------------------------------|----------------|----------------------------------------|-------------------|-------------------------|----------------------------------|-------------------------------------------------|-------------------------------------------------|
|                                  |             | Budget<br>FY14                         | Revised<br>Budget<br>FY14 | Actual<br>FY14<br>(May) | Actual<br>FY14<br>(Up to<br>May) | Actual<br>FY14 | Budget<br>FY15                         | Revised<br>Budget | Actual<br>FY15<br>(May) | Actual<br>FY15<br>(up to<br>May) |                                                 |                                                 |
| Anti-Corruption Commission       | 36.0        | 37.2                                   | 46.9                      | 3.1                     | 38.5                             | 44.5           | 56.6                                   | 62.7              | 4.3                     | 49.4                             | 0.0                                             | 78.7                                            |
| <b>Sub-total = Education</b>     | 15109.6     | 17022.1                                | 18961.7                   | 1865.7                  | 16129.1                          | 18029.3        | 20158.9                                | 20501.7           | 1913.9                  | 18260.8                          | 90.6                                            | 89.1                                            |
| Primary & Mass Education         | 5730.5      | 6651.7                                 | 7435.0                    | 611.4                   | 5780.0                           | 6656.7         | 7895.3                                 | 8084.2            | 670.3                   | 7151.2                           | 90.6                                            | 88.5                                            |
| Education                        | 9128.2      | 10063.3                                | 11214.9                   | 1241.9                  | 10166.1                          | 11096.7        | 11892.7                                | 12055.2           | 1234.6                  | 10905.0                          | 91.7                                            | 90.5                                            |
| Sc. & Tech                       | 197.5       | 204.3                                  | 211.2                     | 8.0                     | 152.7                            | 208.5          | 222.9                                  | 232.1             | 2.9                     | 161.5                            | 72.4                                            | 69.6                                            |
| ICT                              | 53.3        | 102.7                                  | 100.6                     | 4.5                     | 30.2                             | 67.5           | 148.0                                  | 67.5              | 6.1                     | 43.1                             | 29.1                                            | 63.9                                            |
| <b>Sub-total = Health</b>        | 5232.9      | 5868.4                                 | 6138.9                    | 491.2                   | 4912.1                           | 5967.2         | 6796.9                                 | 6976.1            | 523.1                   | 5332.6                           | 78.5                                            | 76.4                                            |
| Health & Family Planning Affairs | 5232.9      | 5868.4                                 | 6138.9                    | 491.2                   | 4912.1                           | 5967.2         | 6796.9                                 | 6976.1            | 523.1                   | 5332.6                           | 78.5                                            | 76.4                                            |
| <b>Sub-total = SSW</b>           | 7454.2      | 9193.7                                 | 9701.8                    | 866.1                   | 4601.7                           | 8831.0         | 11487.1                                | 11056.6           | 579.6                   | 5228.6                           | 45.5                                            | 47.3                                            |
| Social Welfare                   | 1788.6      | 2019.4                                 | 2031.3                    | 403.8                   | 1860.3                           | 1982.7         | 2712.5                                 | 2691.6            | 42.4                    | 1978.7                           | 72.9                                            | 73.5                                            |
| Women & Children Affairs         | 1052.6      | 1156.1                                 | 1174.2                    | 49.5                    | 242.4                            | 1154.0         | 1379.9                                 | 1405.7            | 32.3                    | 294.8                            | 21.4                                            | 21.0                                            |
| Liberation Affairs               | 542.2       | 558.1                                  | 945.0                     | 46.3                    | 895.3                            | 921.4          | 1432.7                                 | 1428.9            | 245.5                   | 1231.6                           | 86.0                                            | 86.2                                            |
| Food                             | 379.9       | 848.7                                  | 901.5                     | 4.4                     | 58.9                             | 600.2          | 1101.1                                 | 790.6             | 7.5                     | 69.7                             | 6.3                                             | 8.8                                             |
| Disaster Management              | 3690.8      | 4611.4                                 | 4649.7                    | 362.1                   | 1544.8                           | 4172.6         | 4860.9                                 | 4739.8            | 252.0                   | 1653.8                           | 34.0                                            | 34.9                                            |
| <b>Sub-total = HCS</b>           | 895.2       | 914.2                                  | 952.7                     | 106.1                   | 666.8                            | 928.5          | 984.2                                  | 1114.0            | 122.2                   | 785.6                            | 79.8                                            | 70.5                                            |
| Housing                          | 895.2       | 914.2                                  | 952.7                     | 106.1                   | 666.8                            | 928.5          | 984.2                                  | 1114.0            | 122.2                   | 785.6                            | 79.8                                            | 70.5                                            |
| <b>Sub-total = RCRA</b>          | 1210.5      | 1185.1                                 | 1310.4                    | 83.9                    | 925.7                            | 1171.3         | 1284.9                                 | 1371.1            | 72.6                    | 910.5                            | 70.9                                            | 66.4                                            |
| Information                      | 399.0       | 435.7                                  | 457.8                     | 26.3                    | 338.2                            | 414.4          | 471.9                                  | 482.4             | 31.8                    | 386.8                            | 82.0                                            | 80.2                                            |
| Cultural Affairs                 | 141.2       | 171.8                                  | 186.9                     | 6.9                     | 114.8                            | 180.9          | 159.7                                  | 219.6             | 12.6                    | 131.3                            | 82.3                                            | 59.8                                            |
| Religious Affairs                | 144.0       | 132.0                                  | 149.7                     | 13.8                    | 117.2                            | 142.8          | 163.8                                  | 168.0             | 4.0                     | 109.3                            | 66.7                                            | 65.0                                            |
| Youth                            | 526.2       | 445.6                                  | 515.9                     | 37.0                    | 355.5                            | 433.2          | 489.5                                  | 501.1             | 24.2                    | 283.1                            | 57.8                                            | 56.5                                            |
| <b>Sub-total = FE</b>            | 144.9       | 42.3                                   | 42.2                      | 3.1                     | 25.9                             | 34.2           | 44.1                                   | 43.9              | 4.9                     | 34.7                             | 78.7                                            | 79.1                                            |
| Fuel & Energy                    | 140.3       | 35.6                                   | 35.2                      | 2.6                     | 21.1                             | 28.5           | 32.9                                   | 32.8              | 2.5                     | 26.8                             | 81.4                                            | 81.8                                            |
| Power                            | 4.5         | 6.7                                    | 7.0                       | 0.5                     | 4.9                              | 5.7            | 11.2                                   | 11.1              | 2.4                     | 7.9                              | 70.7                                            | 71.3                                            |
| <b>Sub-total = Agri</b>          | 16167.1     | 13253.9                                | 13406.4                   | 732.2                   | 10017.0                          | 13204.8        | 13461.7                                | 13490.0           | 1829.4                  | 9361.3                           | 69.5                                            | 69.4                                            |

| Sectors                                                       | Actual 2013 | Fiscal Year 2013-14<br>(in crore taka) |                           |                         |                                  |                | Fiscal Year 2014-15<br>(in crore taka) |                   |                         |                                  | Actual<br>FY15<br>(up to May)<br>as %<br>Budget | Actual<br>FY15<br>(up to May)<br>as %<br>Budget |
|---------------------------------------------------------------|-------------|----------------------------------------|---------------------------|-------------------------|----------------------------------|----------------|----------------------------------------|-------------------|-------------------------|----------------------------------|-------------------------------------------------|-------------------------------------------------|
|                                                               |             | Budget<br>FY14                         | Revised<br>Budget<br>FY14 | Actual<br>FY14<br>(May) | Actual<br>FY14<br>(Up to<br>May) | Actual<br>FY14 | Budget<br>FY15                         | Revised<br>Budget | Actual<br>FY15<br>(May) | Actual<br>FY15<br>(up to<br>May) |                                                 |                                                 |
| Agriculture                                                   | 13710.9     | 10905.7                                | 10947.1                   | 486.2                   | 8002.1                           | 10802.2        | 10865.8                                | 10846.5           | 1617.1                  | 7258.1                           | 66.8                                            | 66.9                                            |
| Fisheries                                                     | 537.7       | 561.0                                  | 606.0                     | 41.4                    | 499.7                            | 576.9          | 642.4                                  | 659.5             | 52.1                    | 560.7                            | 87.3                                            | 85.0                                            |
| Environment                                                   | 640.6       | 463.4                                  | 490.6                     | 153.7                   | 427.9                            | 466.2          | 498.0                                  | 515.3             | 25.5                    | 323.9                            | 65.0                                            | 62.9                                            |
| Land                                                          | 552.5       | 581.3                                  | 617.0                     | 48.4                    | 531.1                            | 614.7          | 667.6                                  | 680.8             | 51.9                    | 574.5                            | 86.1                                            | 84.4                                            |
| Water                                                         | 725.4       | 742.6                                  | 745.8                     | 2.4                     | 556.2                            | 744.9          | 787.9                                  | 787.9             | 82.8                    | 644.0                            | 81.7                                            | 81.7                                            |
| <b>Sub-total =<br/>IES</b>                                    | 609.2       | 517.5                                  | 600.4                     | 26.6                    | 416.8                            | 546.5          | 595.2                                  | 725.7             | 27.3                    | 586.1                            | 98.5                                            | 80.8                                            |
| Industries                                                    | 278.0       | 169.5                                  | 126.2                     | 6.4                     | 87.4                             | 120.5          | 173.3                                  | 253.0             | 1.4                     | 221.4                            | 127.8                                           | 87.5                                            |
| Jute and Text                                                 | 77.0        | 74.4                                   | 81.4                      | 3.7                     | 64.6                             | 80.6           | 78.6                                   | 89.5              | 3.9                     | 68.3                             | 86.8                                            | 76.3                                            |
| Commerce                                                      | 111.2       | 102.4                                  | 185.9                     | 4.2                     | 132.9                            | 174.8          | 113.6                                  | 136.9             | 7.3                     | 148.4                            | 130.5                                           | 108.4                                           |
| Labour                                                        | 48.7        | 46.7                                   | 49.1                      | 3.1                     | 35.1                             | 42.2           | 71.5                                   | 71.0              | 5.4                     | 47.1                             | 65.9                                            | 66.4                                            |
| Expatriates                                                   | 94.2        | 124.6                                  | 157.8                     | 9.3                     | 97.0                             | 128.4          | 158.2                                  | 175.4             | 9.2                     | 100.9                            | 63.8                                            | 57.5                                            |
| <b>Sub-total =<br/>TC</b>                                     | 4024.1      | 4536.1                                 | 4620.1                    | 323.6                   | 3109.2                           | 4300.0         | 4984.5                                 | 4961.1            | 435.5                   | 3792.2                           | 76.1                                            | 76.4                                            |
| Roads                                                         | 1763.6      | 2092.8                                 | 2097.1                    | 163.7                   | 1277.9                           | 1935.0         | 2256.4                                 | 2263.6            | 211.3                   | 1736.8                           | 77.0                                            | 76.7                                            |
| Railway                                                       | 1563.9      | 1710.6                                 | 1709.0                    | 118.0                   | 1240.4                           | 1603.9         | 1878.5                                 | 1877.9            | 166.8                   | 1401.5                           | 74.6                                            | 74.6                                            |
| Bridges<br>Division                                           | 0.0         | 0.3                                    | 0.3                       | 0.0                     | 0.0                              | 0.0            | 1.7                                    | 1.4               | 0.0                     | 0.0                              | 0.0                                             | 0.6                                             |
| Shipping                                                      | 234.4       | 195.8                                  | 237.2                     | 2.5                     | 152.1                            | 233.7          | 247.4                                  | 248.0             | 14.5                    | 183.4                            | 74.1                                            | 74.0                                            |
| Civil Aviation                                                | 30.6        | 43.2                                   | 42.8                      | 1.5                     | 20.5                             | 30.8           | 50.8                                   | 41.5              | 0.7                     | 23.5                             | 46.2                                            | 56.6                                            |
| Post &<br>Telecommuni<br>cation                               | 431.6       | 493.4                                  | 533.8                     | 38.0                    | 418.4                            | 496.6          | 549.7                                  | 528.8             | 42.2                    | 447.0                            | 81.3                                            | 84.5                                            |
| <b>Sub-total =<br/>Interest</b>                               | 24163.7     | 27743.2                                | 26540.5                   | 1991.4                  | 23487.1                          | 28221.5        | 31042.6                                | 29864.8           | 2531.1                  | 25042.4                          | 80.7                                            | 83.9                                            |
| Domestic                                                      | 22570.6     | 26003.2                                | 24854.2                   | 1897.8                  | 21998.0                          | 26617.0        | 29304.5                                | 28186.7           | 2444.8                  | 23567.4                          | 80.4                                            | 83.6                                            |
| Foreign                                                       | 1593.1      | 1740.0                                 | 1686.3                    | 93.7                    | 1489.1                           | 1604.4         | 1738.1                                 | 1678.1            | 86.3                    | 1474.9                           | 84.9                                            | 87.9                                            |
| <b>Total Non-<br/>Development<br/>Revenue<br/>Expenditure</b> | 106545.6    | 136381.7                               | 135800.0                  | 10031.0                 | 100216.0                         | 121728.2       | 155309.4                               | 150184.0          | 12641.1                 | 103448.1                         | 66.6                                            | 68.9                                            |

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

| Description                                                | Budget<br>FY14<br>(Crore Taka) | Revised<br>Budget<br>FY14<br>(Crore Taka) | Actual<br>FY14<br>(Crore Taka) | Actual FY14<br>(Up to May)<br>(Crore Taka) | Budget<br>FY15<br>as % of<br>Revised<br>Budget<br>FY14 | Budget<br>FY15  | Revised<br>FY15 | Actual FY14<br>(Up to May)<br>as % of<br>Budget FY14 | Actual FY15<br>(Up to May)<br>as % of<br>Budget FY15 |
|------------------------------------------------------------|--------------------------------|-------------------------------------------|--------------------------------|--------------------------------------------|--------------------------------------------------------|-----------------|-----------------|------------------------------------------------------|------------------------------------------------------|
| <b>Pay and Allowances</b>                                  | <b>24867.0</b>                 | <b>27432.4</b>                            | <b>26344.7</b>                 | <b>26116.1</b>                             | <b>104.7</b>                                           | <b>28708.5</b>  | <b>29349.1</b>  | <b>95.4</b>                                          | <b>91.0</b>                                          |
| Pay of Officers                                            | 2801.4                         | 2864.5                                    | 2832.3                         | 2847.2                                     | 105.3                                                  | 3016.6          | 3187.5          | 92.3                                                 | 94.4                                                 |
| Pay of Establishment                                       | 10152.7                        | 9888.2                                    | 9763.4                         | 9602.8                                     | 104.6                                                  | 10345.9         | 10520.0         | 87.2                                                 | 92.8                                                 |
| Allowances                                                 | 11912.9                        | 14679.7                                   | 13749.0                        | 13666.1                                    | 104.5                                                  | 15346.0         | 15641.6         | 103.1                                                | 89.1                                                 |
| <b>Goods and Services</b>                                  | <b>15827.4</b>                 | <b>16215.5</b>                            | <b>15053.8</b>                 | <b>11580.2</b>                             | <b>101.0</b>                                           | <b>16370.1</b>  | <b>17385.5</b>  | <b>69.4</b>                                          | <b>70.7</b>                                          |
| Supplies and Services                                      | 11739.8                        | 12016.6                                   | 10878.5                        | 8596.6                                     | 99.2                                                   | 11918.9         | 12666.4         | 70.2                                                 | 72.1                                                 |
| Repairs, Maintenance & Rehabilitation                      | 4087.6                         | 4198.8                                    | 4175.3                         | 2983.6                                     | 106.0                                                  | 4451.2          | 4719.1          | 67.1                                                 | 67.0                                                 |
| <b>Interest Payments</b>                                   | <b>27743.2</b>                 | <b>26540.5</b>                            | <b>28221.5</b>                 | <b>25042.4</b>                             | <b>117.0</b>                                           | <b>31042.6</b>  | <b>29864.8</b>  | <b>84.7</b>                                          | <b>80.7</b>                                          |
| Domestic                                                   | 26003.2                        | 24854.2                                   | 26617.0                        | 23567.4                                    | 117.9                                                  | 29304.5         | 28186.7         | 84.6                                                 | 80.4                                                 |
| Foreign                                                    | 1740.0                         | 1686.3                                    | 1604.4                         | 1474.9                                     | 103.1                                                  | 1738.1          | 1678.1          | 85.6                                                 | 84.9                                                 |
| <b>Subsidies and Current Transfers</b>                     | <b>43145.8</b>                 | <b>45178.0</b>                            | <b>40708.8</b>                 | <b>32535.8</b>                             | <b>111.2</b>                                           | <b>50224.8</b>  | <b>50482.8</b>  | <b>70.6</b>                                          | <b>64.8</b>                                          |
| Subsidies                                                  | 15442.8                        | 15465.1                                   | 13423.9                        | 9673.3                                     | 107.7                                                  | 16652.9         | 16515.5         | 63.5                                                 | 58.1                                                 |
| Grants in Aid                                              | 20890.2                        | 22774.0                                   | 21862.7                        | 16925.6                                    | 109.6                                                  | 24965.4         | 25235.4         | 77.2                                                 | 67.8                                                 |
| Contributions to Intl Organization                         | 110.5                          | 111.9                                     | 97.0                           | 30.9                                       | 100.3                                                  | 112.2           | 113.5           | 27.6                                                 | 27.6                                                 |
| Write-off of loans & advances                              | 4.0                            | 4.0                                       | 0.5                            | 0.2                                        | 100.0                                                  | 4.0             | 4.0             | 9.6                                                  | 5.8                                                  |
| Pensions and Gratuiities'                                  | 6691.3                         | 6816.1                                    | 5324.0                         | 5903.7                                     | 124.5                                                  | 8483.2          | 8607.4          | 66.9                                                 | 69.6                                                 |
| Others                                                     | 7.0                            | 7.0                                       |                                |                                            |                                                        | 7.0             | 7.0             | 1.9                                                  | 28.9                                                 |
| <b>Block Allocation</b>                                    | <b>1887.4</b>                  | <b>409.8</b>                              | <b>245.5</b>                   | <b>144.0</b>                               | <b>460.0</b>                                           | <b>1885.1</b>   | <b>288.9</b>    | <b>11.2</b>                                          | <b>7.6</b>                                           |
| Unexpected                                                 | 1299.0                         | 178.5                                     | 32.5                           | 0.6                                        | 840.2                                                  | 1500.0          | 30.0            | 2.5                                                  | 0.0                                                  |
| Others                                                     | 588.4                          | 226.5                                     | 208.3                          | 141.9                                      | 170.0                                                  | 385.1           | 258.9           | 30.3                                                 | 36.8                                                 |
| Deduct                                                     | 0.0                            | 2.4                                       | 2.4                            | 0.8                                        | 0.0                                                    | 0.0             | 0.0             | 0.0                                                  | 0.0                                                  |
| Recoveries                                                 | 0.0                            | 2.4                                       | 2.4                            | 0.8                                        | 0.0                                                    | 0.0             | 0.0             | 0.0                                                  | 0.0                                                  |
| <b>Non-Development Revenue Expenditure (A)</b>             | <b>113470.9</b>                | <b>115776.2</b>                           | <b>110574.3</b>                | <b>95418.5</b>                             | <b>110.8</b>                                           | <b>128231.1</b> | <b>127371.1</b> | <b>78.3</b>                                          | <b>74.4</b>                                          |
| <b>Acquisition of Assets and Works (B)</b>                 | <b>5618.8</b>                  | <b>6658.3</b>                             | <b>5606.7</b>                  | <b>5903.4</b>                              | <b>105.5</b>                                           | <b>7025.3</b>   | <b>8231.0</b>   | <b>108.4</b>                                         | <b>84.0</b>                                          |
| Acquisition of Assets                                      | 4870.6                         | 4892.0                                    | 3857.5                         | 4797.6                                     | 117.8                                                  | 5763.4          | 6456.5          | 100.6                                                | 83.2                                                 |
| Acquisition of Land Assets                                 | 12.5                           | 497.3                                     | 486.7                          | 87.5                                       | 28.9                                                   | 143.9           | 192.6           | 2946.7                                               | 60.8                                                 |
| Construction and Works                                     | 735.7                          | 1269.0                                    | 1262.5                         | 1018.3                                     | 88.1                                                   | 1118.1          | 1582.0          | 111.5                                                | 91.1                                                 |
| <b>Augmented Non-Development Revenue Expenditure (A+B)</b> | <b>119089.7</b>                | <b>122434.5</b>                           | <b>116181.0</b>                | <b>101321.9</b>                            | <b>110.5</b>                                           | <b>135256.5</b> | <b>135602.1</b> | <b>79.7</b>                                          | <b>74.9</b>                                          |
| Investments in Shares and Equities ( C )                   | 15358.9                        | 12463.5                                   | 4834.1                         | 1798.8                                     | 152.3                                                  | 18985.3         | 13796.6         | 31.1                                                 | 9.5                                                  |
| Share Capital                                              | 7333.9                         | 7020.5                                    | 57.1                           | 82.2                                       | 159.0                                                  | 11160.3         | 7471.6          | 0.8                                                  | 0.7                                                  |
| Equity Investment                                          | 3000.0                         | 350.0                                     | 300.0                          | 0.0                                        | 800.0                                                  | 2800.0          | 1300.0          | 8.3                                                  | 0.0                                                  |
| Investment for Recapitalization                            | 5000.0                         | 5068.0                                    | 4477.0                         | 1716.4                                     | 98.7                                                   | 5000.0          | 5000.0          | 89.5                                                 | 34.3                                                 |
| Others                                                     | 25.0                           | 25.0                                      | 0.0                            | 0.2                                        | 100.0                                                  | 25.0            | 25.0            | 0.0                                                  | 0.6                                                  |
| Programmes Financed from Non-Development Budget ( D )      | 1933.7                         | 905.3                                     | 715.3                          | 332.2                                      | 118.0                                                  | 1068.1          | 785.9           | 25.9                                                 | 31.1                                                 |
| Detail Estimates                                           | 481.4                          | 743.4                                     | 641.0                          | 218.3                                      | 41.3                                                   | 307.3           | 593.6           | 77.7                                                 | 71.0                                                 |
| Block Allocation                                           | 1452.3                         | 161.9                                     | 74.3                           | 113.8                                      | 469.8                                                  | 760.8           | 192.2           | 8.7                                                  | 15.0                                                 |
| <b>Total - Non-Development Expenditure (A+B+C+D) :</b>     | <b>136382.2</b>                | <b>135803.3</b>                           | <b>121730.4</b>                | <b>103452.8</b>                            | <b>114.4</b>                                           | <b>155309.9</b> | <b>150184.6</b> | <b>73.5</b>                                          | <b>66.6</b>                                          |

## Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(IN CRORE TAKA)

|                              | Fiscal Year 2013-14 |                           |                          |                                  |                | Fiscal Year 2014-15 |                   |                         |                                  |                                                                          |                                                            |                                                                       |
|------------------------------|---------------------|---------------------------|--------------------------|----------------------------------|----------------|---------------------|-------------------|-------------------------|----------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------|
|                              | Budget<br>FY14      | Revised<br>Budget<br>FY14 | Actual<br>FY14<br>(May ) | Actual<br>FY14<br>(Up to<br>May) | Actual<br>FY14 | Budget<br>FY15      | Revised<br>Budget | Actual<br>FY15<br>(May) | Actual<br>FY15<br>(up to<br>May) | Actual<br>FY14<br>(up to<br>May) as<br>% of<br>Revised<br>Budget<br>FY14 | Actual<br>FY15<br>(up to<br>May) as<br>%<br>Budget<br>FY15 | Actual<br>FY15<br>(up to<br>May)<br>as %<br>Revised<br>Budget<br>FY15 |
| <b>Sub-total = GPS</b>       | <b>2069.4</b>       | <b>1754.7</b>             | <b>49.0</b>              | <b>555.7</b>                     | <b>846.2</b>   | <b>3880.3</b>       | <b>5142.7</b>     | <b>112.0</b>            | <b>513.7</b>                     | <b>31.7</b>                                                              | <b>13.2</b>                                                | <b>10.0</b>                                                           |
| Parliament                   | 34.4                | 30.2                      | 3.5                      | 15.4                             | 21.8           | 22.9                | 5.6               | 0.1                     | 2.9                              | 50.9                                                                     | 12.7                                                       | 51.6                                                                  |
| PMO                          | 385.1               | 374.0                     | 30.1                     | 188.6                            | 296.8          | 446.0               | 483.0             | 69.2                    | 218.3                            | 50.4                                                                     | 49.0                                                       | 45.2                                                                  |
| Cabinet                      | 0.0                 | 1.3                       | 0.0                      | 0.0                              | 0.0            | 11.0                | 0.9               | 0.0                     | 0.0                              | 0.0                                                                      | 0.1                                                        | 1.4                                                                   |
| Election Com.                | 462.0               | 402.0                     | 7.4                      | 91.8                             | 156.6          | 513.3               | 599.2             | 12.7                    | 91.0                             | 22.8                                                                     | 17.7                                                       | 15.2                                                                  |
| Establishment                | 88.9                | 67.0                      | 0.9                      | 39.1                             | 50.4           | 129.0               | 67.2              | 0.0                     | 33.2                             | 58.4                                                                     | 25.8                                                       | 49.5                                                                  |
| Public Service Com           | 0.0                 | 0.0                       | 0.0                      | 0.0                              | 0.0            | 0.0                 | 0.0               | 0.0                     | 0.0                              | 0.0                                                                      | 0.0                                                        | 0.0                                                                   |
| Finance Division             | 219.9               | 232.7                     | 4.6                      | 124.3                            | 135.1          | 259.9               | 124.2             | 12.4                    | 72.1                             | 53.4                                                                     | 27.8                                                       | 58.1                                                                  |
| Banking Division             | 87.7                | 76.6                      | 0.1                      | 10.4                             | 20.6           | 438.0               | 178.1             | 0.3                     | 9.6                              | 13.6                                                                     | 2.2                                                        | 5.4                                                                   |
| IRD                          | 14.5                | 12.4                      | 0.4                      | 3.7                              | 4.5            | 33.1                | 28.4              | 0.0                     | 3.8                              | 29.9                                                                     | 11.3                                                       | 13.2                                                                  |
| ERD                          | 42.9                | 28.8                      | 1.5                      | 32.2                             | 35.5           | 39.7                | 31.0              | 1.6                     | 23.2                             | 111.9                                                                    | 58.4                                                       | 74.8                                                                  |
| Planning Division            | 501.3               | 405.5                     | 0.2                      | 6.7                              | 21.1           | 1568.5              | 3393.0            | 1.6                     | 6.5                              | 1.7                                                                      | 0.4                                                        | 0.2                                                                   |
| IMED                         | 107.4               | 66.0                      | 0.1                      | 25.3                             | 55.5           | 107.4               | 81.0              | 11.8                    | 43.0                             | 38.3                                                                     | 40.0                                                       | 53.1                                                                  |
| Statistics Division          | 89.9                | 57.9                      | 0.4                      | 18.1                             | 48.4           | 211.5               | 66.1              | 2.1                     | 9.8                              | 31.3                                                                     | 4.6                                                        | 14.8                                                                  |
| Foreign Affairs              | 35.5                | 0.3                       | 0.0                      | 0.0                              | 0.0            | 100.0               | 85.0              | 0.2                     | 0.3                              | 0.0                                                                      | 0.3                                                        | 0.3                                                                   |
| <b>Sub-total = LGRD</b>      | <b>12515.8</b>      | <b>12885.9</b>            | <b>1360.3</b>            | <b>7421.9</b>                    | <b>12023.3</b> | <b>15129.6</b>      | <b>16553.3</b>    | <b>941.7</b>            | <b>7732.8</b>                    | <b>57.6</b>                                                              | <b>51.1</b>                                                | <b>46.7</b>                                                           |
| LGD                          | 11195.0             | 11405.0                   | 1059.8                   | 6554.9                           | 10539.7        | 13467.0             | 14860.7           | 904.7                   | 6507.1                           | 57.5                                                                     | 48.3                                                       | 43.8                                                                  |
| RD                           | 821.9               | 1117.6                    | 265.2                    | 655.7                            | 1179.9         | 1186.6              | 1269.2            | 25.8                    | 951.5                            | 58.7                                                                     | 80.2                                                       | 75.0                                                                  |
| CHT                          | 498.9               | 363.2                     | 35.3                     | 211.4                            | 303.6          | 476.0               | 423.4             | 11.3                    | 274.2                            | 58.2                                                                     | 57.6                                                       | 64.8                                                                  |
| <b>Sub-total = Defense</b>   | <b>228.1</b>        | <b>232.2</b>              | <b>42.5</b>              | <b>93.9</b>                      | <b>234.0</b>   | <b>222.5</b>        | <b>284.3</b>      | <b>0.6</b>              | <b>5.1</b>                       | <b>40.4</b>                                                              | <b>2.3</b>                                                 | <b>1.8</b>                                                            |
| Defense Service              | 228.1               | 232.2                     | 42.5                     | 93.9                             | 234.0          | 222.5               | 284.3             | 0.6                     | 5.1                              | 40.4                                                                     | 2.3                                                        | 1.8                                                                   |
| Def.-Others                  | 0.0                 | 0.0                       | 0.0                      | 0.0                              | 0.0            | 0.0                 | 0.0               | 0.0                     | 0.0                              | 0.0                                                                      | 0.0                                                        | 0.0                                                                   |
| <b>Sub-total=POS</b>         | <b>970.3</b>        | <b>1084.1</b>             | <b>65.7</b>              | <b>591.0</b>                     | <b>1063.7</b>  | <b>1267.4</b>       | <b>1369.9</b>     | <b>141.5</b>            | <b>677.3</b>                     | <b>54.5</b>                                                              | <b>53.4</b>                                                | <b>49.4</b>                                                           |
| Law & Justice                | 216.0               | 198.3                     | 2.8                      | 118.9                            | 194.4          | 340.0               | 257.3             | 9.5                     | 121.0                            | 60.0                                                                     | 35.6                                                       | 47.0                                                                  |
| Legislative & Parliament     | 12.0                | 8.3                       | 0.0                      | 0.0                              | 3.2            | 9.3                 | 4.8               | 0.0                     | 0.1                              | 0.5                                                                      | 1.1                                                        | 2.1                                                                   |
| Supreme Court                | 10.1                | 10.1                      | 6.6                      | 8.3                              | 8.9            | 13.0                | 13.0              | 0.2                     | 6.5                              | 82.3                                                                     | 50.2                                                       | 50.2                                                                  |
| Judicial Service Commission  | 0.0                 | 0.0                       | 0.0                      | 0.0                              | 0.0            | 0.0                 | 0.0               | 0.0                     | 0.0                              | 0.0                                                                      | 0.0                                                        | 0.0                                                                   |
| Ministry of Home Affairs.    | 731.0               | 866.3                     | 56.2                     | 463.3                            | 856.0          | 903.1               | 1092.9            | 131.7                   | 548.8                            | 53.5                                                                     | 60.8                                                       | 50.2                                                                  |
| Anti-Corruption Commission   | 1.2                 | 1.2                       | 0.0                      | 0.5                              | 1.2            | 2.0                 | 1.8               | 0.1                     | 0.9                              | 42.4                                                                     | 44.9                                                       | 49.0                                                                  |
| <b>Sub-total = Education</b> | <b>9071.3</b>       | <b>9309.6</b>             | <b>375.6</b>             | <b>4560.5</b>                    | <b>8595.3</b>  | <b>12609.3</b>      | <b>12998.4</b>    | <b>654.6</b>            | <b>4790.9</b>                    | <b>49.0</b>                                                              | <b>38.0</b>                                                | <b>36.9</b>                                                           |
| PMED                         | 5278.0              | 4528.7                    | 191.1                    | 2754.4                           | 4298.1         | 5778.1              | 4333.3            | 235.7                   | 2448.1                           | 60.8                                                                     | 42.4                                                       | 56.5                                                                  |
| Education                    | 3100.0              | 3148.2                    | 151.8                    | 1379.8                           | 3032.4         | 3647.0              | 4142.3            | 338.7                   | 2055.5                           | 43.8                                                                     | 56.4                                                       | 49.6                                                                  |
| Sc. & Tech.                  | 163.3               | 670.2                     | 27.6                     | 370.9                            | 537.2          | 2304.6              | 3719.1            | 26.8                    | 142.3                            | 55.3                                                                     | 6.2                                                        | 3.8                                                                   |
| ICT                          | 530.0               | 962.6                     | 5.1                      | 55.5                             | 727.6          | 879.6               | 803.7             | 53.4                    | 144.9                            | 5.8                                                                      | 16.5                                                       | 18.0                                                                  |
| <b>Sub-total = Health</b>    | <b>3602.0</b>       | <b>3815.6</b>             | <b>395.8</b>             | <b>2339.4</b>                    | <b>3415.6</b>  | <b>4349.2</b>       | <b>4562.1</b>     | <b>226.5</b>            | <b>1714.3</b>                    | <b>61.3</b>                                                              | <b>39.4</b>                                                | <b>37.6</b>                                                           |
| HFW                          | 3602.0              | 3815.6                    | 395.8                    | 2339.4                           | 3415.6         | 4349.2              | 4562.1            | 226.5                   | 1714.3                           | 61.3                                                                     | 39.4                                                       | 37.6                                                                  |

|                                                 | Fiscal Year 2013-14 |                           |                          |                                  |                | Fiscal Year 2014-15 |                   |                         |                                  |                                                                          |                                                            |                                                                       |
|-------------------------------------------------|---------------------|---------------------------|--------------------------|----------------------------------|----------------|---------------------|-------------------|-------------------------|----------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------|
|                                                 | Budget<br>FY14      | Revised<br>Budget<br>FY14 | Actual<br>FY14<br>(May ) | Actual<br>FY14<br>(Up to<br>May) | Actual<br>FY14 | Budget<br>FY15      | Revised<br>Budget | Actual<br>FY15<br>(May) | Actual<br>FY15<br>(up to<br>May) | Actual<br>FY14<br>(up to<br>May) as<br>% of<br>Revised<br>Budget<br>FY14 | Actual<br>FY15<br>(up to<br>May) as<br>%<br>Budget<br>FY15 | Actual<br>FY15<br>(up to<br>May)<br>as %<br>Revised<br>Budget<br>FY15 |
| <b>Sub-total = SSW</b>                          | <b>3173.3</b>       | <b>2612.8</b>             | <b>98.4</b>              | <b>987.3</b>                     | <b>2398.2</b>  | <b>3710.3</b>       | <b>2897.1</b>     | <b>108.2</b>            | <b>827.9</b>                     | <b>37.8</b>                                                              | <b>22.3</b>                                                | <b>28.6</b>                                                           |
| SW                                              | 191.6               | 131.3                     | 12.8                     | 68.4                             | 109.8          | 190.7               | 99.7              | 8.9                     | 43.5                             | 52.1                                                                     | 22.8                                                       | 43.7                                                                  |
| Women's Affairs <sup>*</sup>                    | 292.6               | 250.7                     | 11.3                     | 120.1                            | 219.1          | 200.0               | 126.5             | 2.8                     | 39.6                             | 47.9                                                                     | 19.8                                                       | 31.3                                                                  |
| Lib. Affairs                                    | 209.0               | 197.7                     | 7.1                      | 125.2                            | 181.2          | 310.0               | 208.0             | 12.6                    | 130.6                            | 63.3                                                                     | 42.1                                                       | 62.8                                                                  |
| Food                                            | 568.1               | 323.4                     | 1.9                      | 171.8                            | 318.7          | 584.2               | 345.3             | 8.9                     | 218.2                            | 53.1                                                                     | 37.4                                                       | 63.2                                                                  |
| Disaster & Relief                               | 1912.1              | 1709.7                    | 65.4                     | 501.8                            | 1569.3         | 2425.4              | 2117.6            | 75.1                    | 396.0                            | 29.3                                                                     | 16.3                                                       | 18.7                                                                  |
| <b>Sub-total = HCS</b>                          | <b>865.0</b>        | <b>783.1</b>              | <b>19.0</b>              | <b>416.2</b>                     | <b>766.4</b>   | <b>1073.5</b>       | <b>905.7</b>      | <b>0.8</b>              | <b>440.2</b>                     | <b>53.1</b>                                                              | <b>41.0</b>                                                | <b>48.6</b>                                                           |
| Housing                                         | 865.0               | 783.1                     | 19.0                     | 416.2                            | 766.4          | 1073.5              | 905.7             | 0.8                     | 440.2                            | 53.1                                                                     | 41.0                                                       | 48.6                                                                  |
| <b>Sub-total = RCRA</b>                         | <b>560.5</b>        | <b>640.9</b>              | <b>30.4</b>              | <b>440.8</b>                     | <b>639.7</b>   | <b>704.9</b>        | <b>684.9</b>      | <b>56.9</b>             | <b>422.5</b>                     | <b>68.8</b>                                                              | <b>59.9</b>                                                | <b>61.7</b>                                                           |
| Information                                     | 74.9                | 107.6                     | 4.0                      | 35.7                             | 105.8          | 119.0               | 112.8             | 12.1                    | 76.9                             | 33.2                                                                     | 64.6                                                       | 68.1                                                                  |
| Cultural Affairs                                | 63.0                | 44.1                      | 1.8                      | 30.0                             | 44.7           | 97.9                | 81.9              | 0.0                     | 44.6                             | 67.9                                                                     | 45.6                                                       | 54.5                                                                  |
| Religious Affairs.                              | 159.2               | 175.3                     | 0.0                      | 115.5                            | 175.9          | 183.0               | 224.8             | 37.5                    | 158.9                            | 65.9                                                                     | 86.8                                                       | 70.7                                                                  |
| Youth                                           | 263.5               | 314.0                     | 24.6                     | 259.5                            | 313.3          | 305.0               | 265.4             | 7.3                     | 142.1                            | 82.7                                                                     | 46.6                                                       | 53.5                                                                  |
| <b>Sub-total = FE</b>                           | <b>11308.5</b>      | <b>9860.6</b>             | <b>783.8</b>             | <b>5195.5</b>                    | <b>10470.3</b> | <b>11495.8</b>      | <b>9295.2</b>     | <b>759.2</b>            | <b>4406.6</b>                    | <b>52.7</b>                                                              | <b>38.3</b>                                                | <b>47.4</b>                                                           |
| Energy                                          | 2255.0              | 1909.1                    | 0.0                      | 1030.4                           | 1881.3         | 2222.9              | 1019.3            | 13.1                    | 675.0                            | 54.0                                                                     | 30.4                                                       | 66.2                                                                  |
| Power                                           | 9053.5              | 7951.5                    | 783.7                    | 4165.1                           | 8589.0         | 9272.9              | 8276.0            | 746.1                   | 3731.6                           | 52.4                                                                     | 40.2                                                       | 45.1                                                                  |
| <b>Sub-total = Agriculture</b>                  | <b>4216.9</b>       | <b>4299.2</b>             | <b>325.7</b>             | <b>2484.4</b>                    | <b>4072.5</b>  | <b>5632.9</b>       | <b>4627.8</b>     | <b>329.8</b>            | <b>2508.2</b>                    | <b>57.8</b>                                                              | <b>44.5</b>                                                | <b>54.2</b>                                                           |
| Agriculture                                     | 1364.4              | 1332.4                    | 90.5                     | 799.6                            | 1273.2         | 1524.1              | 1431.6            | 131.4                   | 903.7                            | 60.0                                                                     | 59.3                                                       | 63.1                                                                  |
| Fisheries                                       | 500.3               | 460.3                     | 45.3                     | 293.5                            | 428.9          | 701.6               | 545.5             | 41.8                    | 293.3                            | 63.8                                                                     | 41.8                                                       | 53.8                                                                  |
| Environment                                     | 333.7               | 387.4                     | 25.9                     | 203.2                            | 323.3          | 412.9               | 419.8             | 9.7                     | 191.6                            | 52.5                                                                     | 46.4                                                       | 45.6                                                                  |
| Land                                            | 168.6               | 94.0                      | 2.0                      | 32.7                             | 49.2           | 163.4               | 89.1              | 1.6                     | 12.8                             | 34.8                                                                     | 7.8                                                        | 14.4                                                                  |
| Water                                           | 1850.0              | 2025.2                    | 161.9                    | 1155.4                           | 1997.9         | 2831.0              | 2141.8            | 145.4                   | 1106.7                           | 57.1                                                                     | 39.1                                                       | 51.7                                                                  |
| <b>Sub-total = IES</b>                          | <b>2687.1</b>       | <b>3038.4</b>             | <b>195.3</b>             | <b>967.4</b>                     | <b>1884.6</b>  | <b>2279.4</b>       | <b>2149.5</b>     | <b>267.1</b>            | <b>1101.3</b>                    | <b>31.8</b>                                                              | <b>48.3</b>                                                | <b>51.2</b>                                                           |
| Industries                                      | 2117.0              | 2455.5                    | 157.2                    | 708.3                            | 1334.5         | 1561.4              | 1356.0            | 240.9                   | 833.3                            | 28.8                                                                     | 53.4                                                       | 61.5                                                                  |
| Textiles                                        | 124.0               | 146.9                     | 8.6                      | 62.4                             | 144.9          | 176.6               | 142.3             | 5.5                     | 77.4                             | 42.5                                                                     | 43.8                                                       | 54.4                                                                  |
| Commerce                                        | 76.0                | 77.1                      | 0.0                      | 0.6                              | 68.9           | 127.9               | 140.1             | 0.0                     | 0.9                              | 0.8                                                                      | 0.7                                                        | 0.6                                                                   |
| Labour                                          | 139.6               | 142.7                     | 17.3                     | 72.6                             | 119.7          | 76.1                | 154.8             | 0.6                     | 12.1                             | 50.9                                                                     | 15.9                                                       | 7.8                                                                   |
| Expatriates' Welfare and<br>Overseas Employment | 230.5               | 216.3                     | 12.2                     | 123.4                            | 216.7          | 337.5               | 356.3             | 20.0                    | 177.7                            | 57.1                                                                     | 52.7                                                       | 49.9                                                                  |
| <b>Sub-total = TC</b>                           | <b>16059.2</b>      | <b>10876.6</b>            | <b>894.4</b>             | <b>5932.2</b>                    | <b>9943.8</b>  | <b>19452.2</b>      | <b>14902.5</b>    | <b>1485.6</b>           | <b>10575.8</b>                   | <b>54.5</b>                                                              | <b>54.4</b>                                                | <b>71.0</b>                                                           |
| Roads                                           | 3456.8              | 3645.7                    | 317.9                    | 1922.0                           | 3625.4         | 4607.6              | 4395.7            | 661.8                   | 2785.1                           | 52.7                                                                     | 60.4                                                       | 63.4                                                                  |
| Railways                                        | 3878.1              | 3548.7                    | 529.7                    | 1904.8                           | 2858.2         | 4485.2              | 3450.0            | 336.9                   | 1966.4                           | 53.7                                                                     | 43.8                                                       | 57.0                                                                  |
| Bridges Division                                | 616.6               | 615.3                     | 0.9                      | 335.5                            | 561.7          | 774.6               | 668.7             | 60.7                    | 360.7                            | 54.5                                                                     | 46.6                                                       | 53.9                                                                  |
| Shipping                                        | 264.5               | 242.1                     | 0.0                      | 6.9                              | 242.7          | 108.8               | 104.6             | 0.0                     | 16.6                             | 2.9                                                                      | 15.3                                                       | 15.9                                                                  |
| Civil Aviation                                  | 843.5               | 734.8                     | 10.5                     | 337.1                            | 588.5          | 740.8               | 984.8             | 426.2                   | 868.8                            | 45.9                                                                     | 117.3                                                      | 88.2                                                                  |
| Post and Tele.                                  | 6999.7              | 2090.0                    | 35.4                     | 1425.9                           | 2067.3         | 8735.3              | 5298.8            | 0.0                     | 4578.3                           | 68.2                                                                     | 52.4                                                       | 86.4                                                                  |
| <b>Total</b>                                    | <b>67327.4</b>      | <b>61193.8</b>            | <b>4635.9</b>            | <b>31986.2</b>                   | <b>56353.5</b> | <b>81807.3</b>      | <b>76373.3</b>    | <b>5084.7</b>           | <b>35716.5</b>                   | <b>52.3</b>                                                              | <b>43.7</b>                                                | <b>46.8</b>                                                           |

## Appendix 5: Revenue Collection

(In crore taka)

|                                     | Fiscal Year 2013-14 |             |                     |                   |                         |             | Fiscal Year 2013-14 |                |                   |                         |
|-------------------------------------|---------------------|-------------|---------------------|-------------------|-------------------------|-------------|---------------------|----------------|-------------------|-------------------------|
|                                     | Actual FY13         | Budget FY14 | Revised Budget FY14 | Actual FY14 (May) | Actual FY14 (Up to May) | Actual FY14 | Budget FY15         | Revised Budget | Actual FY15 (May) | Actual FY15 (up to May) |
| <b>Tax Revenue (a+b)</b>            | 107452              | 141219      | 130178              | 10743             | 101121                  | 116029      | 155292              | 155291.5       | 11966             | 112632                  |
| <b>a. NBR</b>                       | 103332              | 136090      | 125000              | 10290             | 97074                   | 111421      | 149720              | 149720.0       | 11511             | 108378                  |
| a.1 Income                          | 34403               | 48297       | 44370               | 3491              | 31581                   | 37828       | 56086               | 56085.5        | 3301              | 33469                   |
| a.2 VAT                             | 38664               | 49956       | 45877               | 3783              | 36048                   | 41078       | 55013               | 55012.5        | 4331              | 40383                   |
| a.3 Import                          | 12631               | 14674       | 13475               | 1248              | 11763                   | 13126       | 14623               | 14623.3        | 1572              | 13309                   |
| a.4 Excise                          | 751                 | 1310        | 1203                | 13                | 794                     | 816         | 1251                | 1250.6         | 38                | 977                     |
| a.5 Sup                             | 16302               | 20853       | 19157               | 1706              | 16318                   | 17930       | 21334               | 21333.6        | 2184              | 19408                   |
| a.6 Other Taxes                     | 581                 | 1000        | 919                 | 49                | 570                     | 643         | 1414                | 1414.5         | 85                | 833                     |
| <b>b. Non-NBR</b>                   | 4121                | 5129        | 5178                | 453               | 4047                    | 4608        | 5572                | 5571.5         | 455               | 4254                    |
| b.1 NL                              | 72                  | 70          | 72                  | 5                 | 60                      | 69          | 77                  | 77.4           | 5                 | 61                      |
| b.2 Vehicles                        | 813                 | 1155        | 1155                | 100               | 866                     | 966         | 1248                | 1247.5         | 109               | 893                     |
| b.3 Land                            | 517                 | 640         | 687                 | 102               | 550                     | 693         | 738                 | 737.9          | 77                | 548                     |
| b.4 Stamp                           | 2719                | 3264        | 3264                | 246               | 2571                    | 2880        | 3509                | 3508.8         | 264               | 2752                    |
| <b>c. Non-tax Revenue</b>           | 21371               | 26240       | 26493               | 1733              | 21022                   | 24341       | 27662               | 27661.6        | 927               | 14387                   |
| c.1 DP                              | 4758                | 4693        | 5009                | 74                | 4231                    | 4494        | 4932                | 4932.1         | 55                | 2874                    |
| c.2 PO&R                            | 1012                | 1264        | 1294                | 93                | 739                     | 1054        | 1394                | 1394.0         | 167               | 835                     |
| c.3 T&T                             | 0                   | 0           | 0                   | 0                 | 0                       | 0           | 0                   | 0.0            | 0                 | 0                       |
| c.4 IFT                             | 15601               | 20283       | 20190               | 1565              | 16052                   | 18794       | 21336               | 18217.2        | 705               | 10679                   |
| <b>Total Revenue (a+b+c)</b>        | 128823              | 167459      | 156671              | 12476             | 122143                  | 140370      | 182953              | 163371.0       | 12893             | 127019                  |
| d. Tax-GDP Ratio<br>(base 1995-96)  | 10.35               | 11.88       | 11.02               | 0.91              | 8.56                    | 9.82        | 11.59               | 11.59          | 0.89              | 8.41                    |
| e. Revenue-GDP ratio (base 1995-96) | 12.41               | 14.09       | 13.27               | 1.06              | 10.34                   | 11.89       | 13.66               | 12.20          | 0.96              | 9.48                    |
| f. Tax-GDP Ratio<br>(base 2005-06)  | 8.96                | 10.45       | 9.64                | 0.80              | 7.49                    | 8.59        | 10.15               | 10.15          | 0.78              | 7.36                    |
| g. Revenue-GDP ratio (base 2005-06) | 10.75               | 12.40       | 11.60               | 0.92              | 9.04                    | 10.39       | 11.96               | 10.68          | 0.84              | 8.30                    |
| h. NBR (Source: NBR)                |                     |             |                     | 12516.46          | 103363.92               | 120819.85   | 149720              | 149720.0       | 13273.1           | 118042.3                |
| i. as % of g                        |                     |             |                     | 82.2              | 93.9                    | 92.2        | 100.0               | 100.0          | 86.7              | 91.8                    |

## Appendix 6: Revenue Receipts (Growth Scenario)

|                              | (Revised Budget<br>FY14/Budget<br>FY14)*100 | (Budget<br>FY15/Actual<br>FY14)*100 | (Budget FY15/<br>Revised Budget<br>FY14)*100 | Share in Total<br>Revenue<br>Actual FY14 | (May 2015/ May<br>2014)*100 | (Actual FY15 up<br>to May /Actual<br>FY14up to May<br>) *100 | (Actual FY15 up<br>to May / Budget<br>FY15)*100 |
|------------------------------|---------------------------------------------|-------------------------------------|----------------------------------------------|------------------------------------------|-----------------------------|--------------------------------------------------------------|-------------------------------------------------|
| <b>Tax Revenue (a+b)</b>     | 92.2                                        | 133.8                               | 119.3                                        | 82.7                                     | 111.4                       | 111.4                                                        | 72.5                                            |
| <b>a. NBR</b>                | 91.9                                        | 134.4                               | 119.8                                        | 79.4                                     | 111.9                       | 111.6                                                        | 72.4                                            |
| a.1 Income                   | 91.9                                        | 148.3                               | 126.4                                        | 26.9                                     | 94.5                        | 106.0                                                        | 59.7                                            |
| a.2 VAT                      | 91.8                                        | 133.9                               | 119.9                                        | 29.3                                     | 114.5                       | 112.0                                                        | 73.4                                            |
| a.3 Import                   | 91.8                                        | 111.4                               | 108.5                                        | 9.4                                      | 125.9                       | 113.1                                                        | 91.0                                            |
| a.4 Excise                   | 91.8                                        | 153.3                               | 103.9                                        | 0.6                                      | 283.5                       | 123.1                                                        | 78.1                                            |
| a.5 Sup                      | 91.9                                        | 119.0                               | 111.4                                        | 12.8                                     | 128.1                       | 118.9                                                        | 91.0                                            |
| a.6 Other Taxes              | 91.9                                        | 219.9                               | 154.0                                        | 0.5                                      | 173.6                       | 146.1                                                        | 58.9                                            |
| <b>b. Non-NBR</b>            | 101.0                                       | 120.9                               | 107.6                                        | 3.3                                      | 100.4                       | 105.1                                                        | 76.3                                            |
| b.1 NL                       | 102.9                                       | 112.8                               | 107.5                                        | 0.0                                      | 95.0                        | 100.4                                                        | 78.2                                            |
| b.2 Vehicles                 | 100.0                                       | 129.2                               | 108.0                                        | 0.7                                      | 108.9                       | 103.1                                                        | 71.6                                            |
| b.3 Land                     | 107.3                                       | 106.4                               | 107.4                                        | 0.5                                      | 75.4                        | 99.6                                                         | 74.3                                            |
| b.4 Stamp                    | 100.0                                       | 121.8                               | 107.5                                        | 2.1                                      | 107.4                       | 107.0                                                        | 78.4                                            |
| <b>c. Non-tax Revenue</b>    | 101.0                                       | 113.6                               | 104.4                                        | 17.3                                     | 53.5                        | 68.4                                                         | 52.0                                            |
| c.1 DP                       | 106.7                                       | 109.8                               | 98.5                                         | 3.2                                      | 74.3                        | 67.9                                                         | 58.3                                            |
| c.2 PO&R                     | 102.4                                       | 132.3                               | 107.7                                        | 0.8                                      | 178.8                       | 112.9                                                        | 59.9                                            |
| c.3 T&T                      | 0.0                                         | 0.0                                 | 0.0                                          | 0.0                                      | 1600.0                      | 43.6                                                         | 0.0                                             |
| c.4 IFT                      | 99.5                                        | 113.5                               | 105.7                                        | 13.4                                     | 45.0                        | 66.5                                                         | 50.1                                            |
| <b>Total Revenue (a+b+c)</b> | 93.6                                        | 130.3                               | 116.8                                        | 100.0                                    | 103.3                       | 104.0                                                        | 69.4                                            |

### 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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