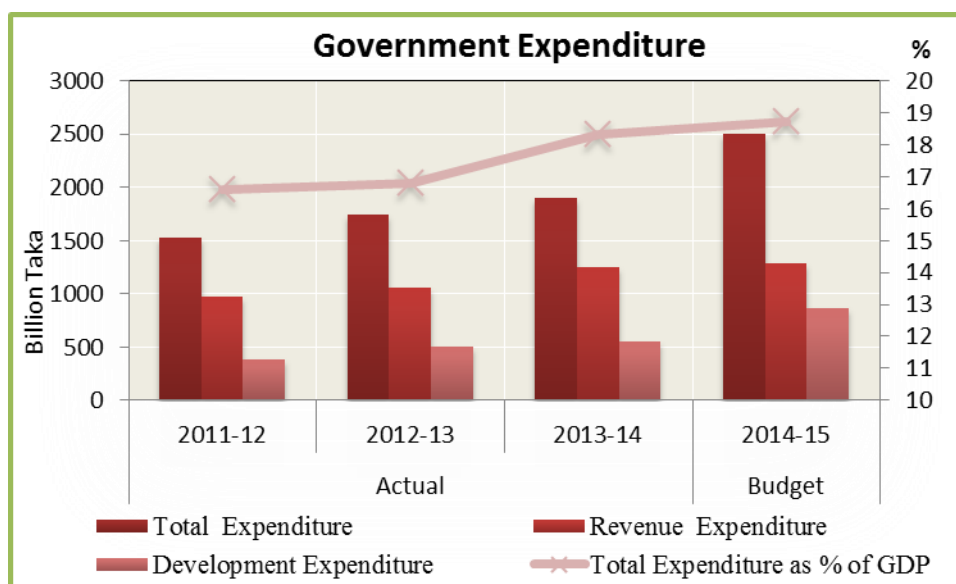




# Monthly Report on Fiscal Position

June 2015  
Fiscal Year 2014-15



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## ***Executive Summary***

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

***Government expenditure*** is shown under two broad categories, namely, Non-Development Expenditure and Development Expenditure. Total actual non-development spending up to June, 2015 at the end of current fiscal year (FY15) is 84.3 percent of the revised non-development budget estimates. Actual development expenditure during the same period is 89.6 percent of the development budget estimate.

***Revenue income*** is generated from tax and non-tax sources. Up to June 2015, 91.5 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (91.8 percent of revised target). Total NBR tax collection is 91.8 percent of the revised annual target. Regarding NTR (Non Tax Revenue) 74.0 percent of the revised 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 June 2015, in current fiscal, overall balance (excluding grants) is -3.81 percent of the estimated GDP.

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

## 1.0 NON-DEVELOPMENT EXPENDITURE

### 1.1 NON-DEVELOPMENT EXPENDITURE: GENERAL CLASSIFICATION

#### 1.1.1 SECTOR WISE ALLOCATION & GROWTH

Allocations for non-development expenditure against different Ministries/Divisions are grouped into 14 sectors. Sector-wise utilization pattern along with progress so far made has been presented in **Table 1**.

**TABLE1: NON-DEVELOPMENT EXPENDITURE PATTERN BY SECTOR<sup>2</sup>**

(IN CRORE TAKA)

| Sectors          | Fiscal Year 2013-14 |                     |                         |                                               |                                    | Fiscal Year 2014-15 |                     |                                 |                                    |                            |                          |                                              |
|------------------|---------------------|---------------------|-------------------------|-----------------------------------------------|------------------------------------|---------------------|---------------------|---------------------------------|------------------------------------|----------------------------|--------------------------|----------------------------------------------|
|                  | Budget FY14         | Revised Budget FY14 | Actual Expenditure FY14 | Sector's Share in Actual Expenditure (%) FY14 | Actual FY14 as % of Revised Budget | Budget FY15         | Revised Budget FY15 | Budget FY15 as % of Budget FY14 | Budget as % of Revised Budget FY14 | Budget as % of Actual FY14 | Actual FY15 (up to June) | Actual (up to June) 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                      | 11128.4                  | 40.7                                         |
| LGRD             | 2283.82             | 2502.9              | 2446.3                  | 2.0                                           | 97.7                               | 2584.9              | 2734.9              | 113.2                           | 103.3                              | 105.7                      | 2668.0                   | 97.6                                         |
| Defense          | 14229               | 14947.8             | 13686.2                 | 11.2                                          | 91.6                               | 16239.6             | 17485.8             | 114.1                           | 108.6                              | 118.7                      | 19469.4                  | 111.3                                        |
| POS              | 9566.5              | 10943.2             | 10692.8                 | 8.8                                           | 97.7                               | 11290.2             | 12512.7             | 118.0                           | 103.2                              | 105.6                      | 12222.2                  | 97.7                                         |
| Edu              | 17022.1             | 18961.7             | 18029.3                 | 14.8                                          | 95.1                               | 20158.9             | 20501.7             | 118.4                           | 106.3                              | 111.8                      | 20222.4                  | 98.6                                         |
| Health           | 5868.4              | 6138.9              | 5967.2                  | 4.9                                           | 97.2                               | 6796.9              | 6976.1              | 115.8                           | 110.7                              | 113.9                      | 6739.9                   | 96.6                                         |
| SSW              | 9193.72             | 9701.8              | 8831.0                  | 7.3                                           | 91.0                               | 11487.1             | 11056.6             | 124.9                           | 118.4                              | 130.1                      | 6937.0                   | 62.7                                         |
| Housing          | 914.21              | 952.7               | 928.5                   | 0.8                                           | 97.5                               | 984.2               | 1114.0              | 107.7                           | 103.3                              | 106.0                      | 1179.5                   | 105.9                                        |
| RCRA             | 1185.15             | 1310.4              | 1171.3                  | 1.0                                           | 89.4                               | 1284.9              | 1371.1              | 108.4                           | 98.1                               | 109.7                      | 1231.6                   | 89.8                                         |
| F&E              | 42.293              | 42.2                | 34.2                    | 0.0                                           | 80.9                               | 44.1                | 43.9                | 104.4                           | 104.5                              | 129.2                      | 41.2                     | 93.9                                         |
| Agri             | 13253.9             | 13406.4             | 13204.8                 | 10.8                                          | 98.5                               | 13461.7             | 13490.0             | 101.6                           | 100.4                              | 101.9                      | 11550.9                  | 85.6                                         |
| IES              | 517.487             | 600.4               | 546.5                   | 0.4                                           | 91.0                               | 595.2               | 725.7               | 115.0                           | 99.1                               | 108.9                      | 705.7                    | 97.2                                         |
| Trans            | 4536.14             | 4620.1              | 4300.0                  | 3.5                                           | 93.1                               | 4984.5              | 4961.1              | 109.9                           | 107.9                              | 115.9                      | 4660.3                   | 93.9                                         |
| Interest payment | 27743.2             | 26540.5             | 28221.5                 | 23.2                                          | 106.3                              | 31042.6             | 29864.8             | 111.9                           | 117.0                              | 110.0                      | 27800.2                  | 93.1                                         |
| <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>126556.6</b>          | <b>84.3</b>                                  |

Some of the noteworthy features are:

- For FY15, revised budget allocations were raised by 10.6 percent over the FY14 revised estimates and 10.1 percent over the original budget
- Up to June 2015, i.e. during FY15 non-development spending in defense sector was the highest and the second highest spending was in housing sector. On the contrary, lowest spending was incurred in general public service sector and the second lowest spending was in social security and welfare sector.
- As a whole, non-development spending for FY15 amounts to 84.3 percent of total Non-development revised 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

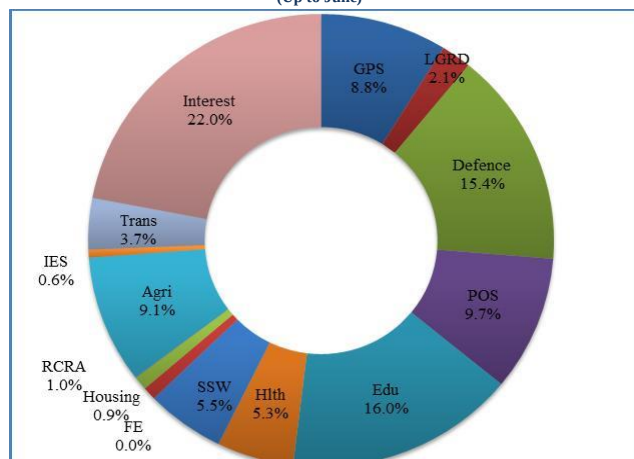
| Sector Share                                         | Broad Sectors  |                       |                         |             |                  |        |
|------------------------------------------------------|----------------|-----------------------|-------------------------|-------------|------------------|--------|
|                                                      | 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 Revised Budget FY15                  | 38.2           | 28.2                  | 3.3                     | 9.0         | 19.9             | 1.40   |
| Sector share in Actual expenditure FY15 (Up to June) | 33.8           | 29.8                  | 3.7                     | 9.1         | 22.0             | 1.53   |

- 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 revised 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. But actual shares for FY15 in administration, social infrastructure, physical infrastructure and others have been increased compared to actual share in FY14 whereas shared decreased in agriculture sector and interest payment.
- Till June 2015, among all categories share of administration was the highest.

### 1.1.3 Sector Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY15 (Up to June)



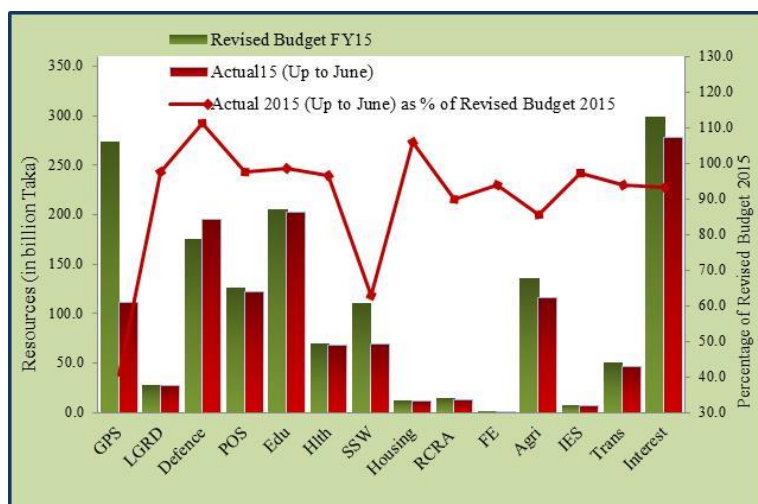
Total non-development spending up to June, 2015 in the current fiscal year is 84.3 percent of the revised budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to interest payment (22.0 percent) followed by education (16 percent), defence (15.4 percent), public order and safety (9.7 percent), agriculture (9.1 percent) and general public service (8.8 percent).

### 1.1.4 Sector wise Utilization

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

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



### 1.1.5 Ministry-wise Utilization

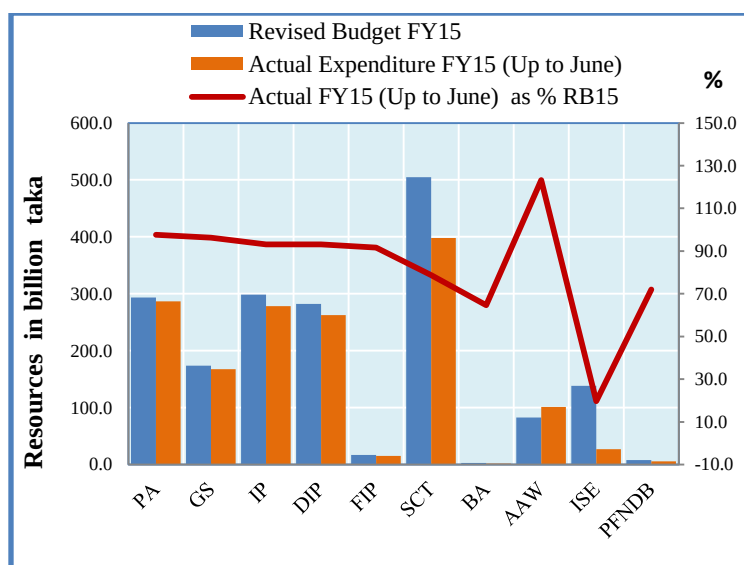
For current 2014-15 fiscal year, actual spending (non-development) up to June, 2015 is 84.3 percent of the revised budget estimate, which is 5.4 percent lower compared with the same period of the previous fiscal year. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

## 1.2 Non-Development Expenditure: Economic Classification

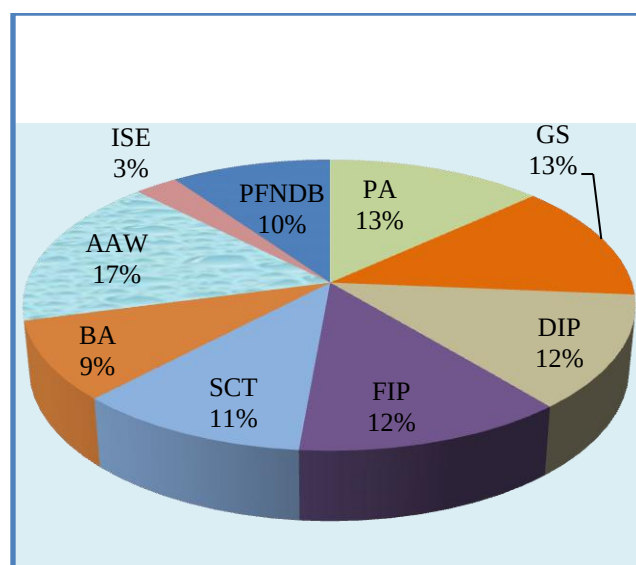
Besides broad sector-wise and ministry-wise classification, non-development spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**) [Domestic & Foreign], Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Non-Development Budget (**PFNDB**). Status of actual spending up to June 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 June 2015, utilization rate of total non-development expenditure is 84.3 percent. As far as economic classification is concerned for some categories, like pay and allowances (97.6 percent), goods and services (96.3 percent), acquisition of assets and works (123.2 percent) and interest payments (93.1 percent) spending rate is higher than overall utilization rate.

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



**Figure 4: Share of Different Categories in Total Actual Expenditure FY15 (up to June 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 June 2015, actual expenditure is 74.0 percent of the revised development budget. The actual outturn for the same period of the previous fiscal year was about 92.1 percent of revised budget;
- During the financial year, recreation, culture and religious affairs sector made the highest utilization of allocated resources (98.2 percent) followed by transport and communication sector (94.8 percent)
- Among the sectors with large allocation, transport and communication and local government and rural development (LGRD) 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.

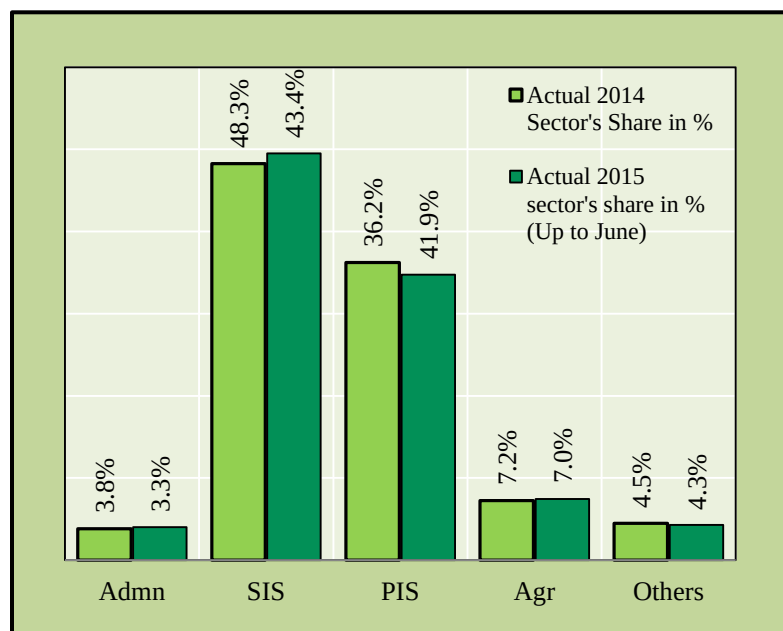


Table 3: Allocation & Utilization Pattern of Development Expenditure

| 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 FY15 | Actual FY15 (up to June) | Budget FY15 as % of Revised Budget FY14 | Budget FY15 as % of Actual FY14 | Actual FY15 as % of Revised Budget FY15 (up to June) |
| General Public Service                    | 2069.4              | 1754.7              | 846.2          | 1.5                               | 48.2                                    | 3880.3              | 5142.7              | 893.7                    | 221.1                                   | 458.5                           | 17.4                                                 |
| LGRD                                      | 12515.8             | 12885.9             | 12023.3        | 21.3                              | 93.3                                    | 15129.6             | 16553.3             | 13283.8                  | 117.4                                   | 125.8                           | 80.2                                                 |
| Defence                                   | 228.1               | 232.2               | 234.0          | 0.4                               | 100.8                                   | 222.5               | 284.3               | 107.3                    | 95.8                                    | 95.1                            | 37.7                                                 |
| Public order and safety                   | 970.3               | 1084.1              | 1063.7         | 1.9                               | 98.1                                    | 1267.4              | 1369.9              | 1266.3                   | 116.9                                   | 119.2                           | 92.4                                                 |
| Education                                 | 9071.3              | 9309.6              | 8595.3         | 15.3                              | 92.3                                    | 12609.3             | 12998.4             | 9096.1                   | 135.4                                   | 146.7                           | 70.0                                                 |
| Health                                    | 3602.0              | 3815.6              | 3415.6         | 6.1                               | 89.5                                    | 4349.2              | 4562.1              | 3272.0                   | 114.0                                   | 127.3                           | 71.7                                                 |
| Social security and welfare               | 3173.3              | 2612.8              | 2398.2         | 4.3                               | 91.8                                    | 3710.3              | 2897.1              | 1531.8                   | 142.0                                   | 154.7                           | 52.9                                                 |
| Housing                                   | 865.0               | 783.1               | 766.4          | 1.4                               | 97.9                                    | 1073.5              | 905.7               | 788.3                    | 137.1                                   | 140.1                           | 87.0                                                 |
| Recreation, Culture and Religious Affairs | 560.5               | 640.9               | 639.7          | 1.1                               | 99.8                                    | 704.9               | 684.9               | 672.5                    | 110.0                                   | 110.2                           | 98.2                                                 |
| Fuel & Energy                             | 11308.5             | 9860.6              | 10470.3        | 18.6                              | 106.2                                   | 11495.8             | 9295.2              | 5505.3                   | 116.6                                   | 109.8                           | 59.2                                                 |
| Agriculture                               | 4216.9              | 4299.2              | 4072.5         | 7.2                               | 94.7                                    | 5632.9              | 4627.8              | 4209.1                   | 131.0                                   | 138.3                           | 91.0                                                 |
| Industrial & Economic Service             | 2687.1              | 3038.4              | 1884.6         | 3.3                               | 62.0                                    | 2279.4              | 2149.5              | 1741.5                   | 75.0                                    | 120.9                           | 81.0                                                 |
| Transport & communication                 | 16059.2             | 10876.6             | 9943.8         | 17.6                              | 91.4                                    | 19452.2             | 14902.5             | 14125.7                  | 178.8                                   | 195.6                           | 94.8                                                 |
| <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>56493.4</b>           | <b>133.7</b>                            | <b>145.2</b>                    | <b>74.0</b>                                          |

## 2.3 BROAD SECTOR WISE UTILIZATION PATTERN

FIGURE 5: BROAD SECTOR WISE SHARE IN DEVELOPMENT EXPENDITURE



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till June, 2015 is presented in Figure 5.

➤ From the graph it appears that up to June, 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 June, 2015:

**TABLE 4: REVENUE COLLECTION POSITION**

(In Crore Taka)

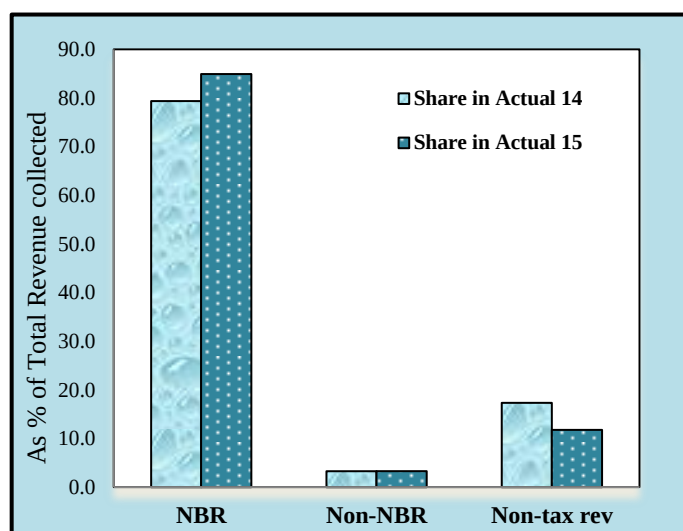
|                                        | Budget<br>FY14 | Revised<br>Budget<br>FY14 | Actual<br>2014 | Actual<br>FY14<br>(June) | Budget<br>FY15 | Revised<br>Budget<br>FY15 | Actual<br>FY15<br>(June) | Actual<br>FY15<br>(up to<br>June) | Actual<br>(up to June) as<br>percentage of<br>Revised<br>Budget FY15 |
|----------------------------------------|----------------|---------------------------|----------------|--------------------------|----------------|---------------------------|--------------------------|-----------------------------------|----------------------------------------------------------------------|
| Tax Revenue (a+b)                      | 141219         | 130178                    | 116029         | 15439                    | 155292         | 140676                    | 16112                    | 128781                            | 91.5                                                                 |
| a. NBR                                 | 136090         | 125000                    | 111421         | 14879                    | 149720         | 135028                    | 15545                    | 123960                            | 91.8                                                                 |
| a.1 Income                             | 48297          | 44370                     | 37828          | 6782                     | 56086          | 48614                     | 7240                     | 40712                             | 83.7                                                                 |
| a.2 VAT                                | 49956          | 45877                     | 41078          | 5029                     | 55013          | 49573                     | 4934                     | 45350                             | 91.5                                                                 |
| a.3 Import                             | 14674          | 13475                     | 13126          | 1360                     | 14623          | 15134                     | 1588                     | 14897                             | 98.4                                                                 |
| a.4 Excise                             | 1310           | 1203                      | 816            | 22                       | 1251           | 935                       | 22                       | 999                               | 106.8                                                                |
| a.5 Supplementary Duty                 | 20853          | 19157                     | 17930          | 1612                     | 21334          | 19852                     | 1672                     | 21080                             | 106.2                                                                |
| a.6 Other Taxes                        | 1000           | 919                       | 643            | 73                       | 1414           | 920                       | 88                       | 921                               | 100.1                                                                |
| b. Non-NBR                             | 5129           | 5178                      | 4608           | 560                      | 5572           | 5648                      | 567                      | 4821                              | 85.4                                                                 |
| c. Non-tax Revenue                     | 26240          | 26493                     | 24341          | 24103                    | 27662          | 22695                     | 2404                     | 17177                             | 75.7                                                                 |
| <b>Total Revenue (a + b + c)</b>       | <b>167459</b>  | <b>156671</b>             | <b>140374</b>  | <b>18520</b>             | <b>182953</b>  | <b>163371</b>             | <b>18517</b>             | <b>145958</b>                     | <b>89.3</b>                                                          |
| d. Tax-GDP Ratio<br>(base 2005-06)     | 10.51          | 9.69                      | 8.64           | 1.15                     | 10.26          | 9.29                      | 1.06                     | 8.51                              | -                                                                    |
| e. Revenue-GDP ratio<br>(base 2005-06) | 12.46          | 11.66                     | 10.45          | 1.38                     | 12.09          | 10.79                     | 1.22                     | 9.64                              | -                                                                    |

- **Total revenue** collection in FY14 was 10.5 percent of GDP (base 2005-06) and 89.6 percent of the revised budget target
- In FY15, total revenue was expected to be scaled up to 12.1 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
- Total revenue collection for FY15 increased by 4.0 percent compared to that of the previous fiscal year (FY14) and achievement as to the revised budget is 89.3 percent.

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

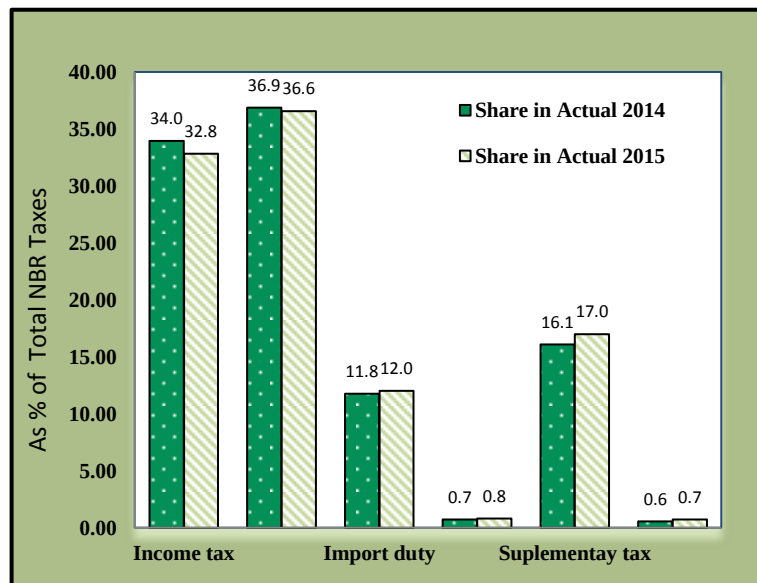
- Major share of the government revenue comes from NBR sources (84.9 percent);
- During FY15 Growth rates of NBR & Non-NBR tax are 11.3 and 4.6 percent respectively. On the other hand, Non-tax revenue collection slowed by 29.4 percent compared to the previous fiscal year (FY14);
- For tax and non-tax revenue, achievements as to revised annual target were 91.5 and 75.7 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 was 10.3 percent of GDP. Against this target actual collection during FY15 is 8.5 percent of GDP.
- During FY15, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 32.8 percent was collected from income tax, 36.6 percent from VAT, 17.0 percent from supplementary duty and 12.0 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 FY15   |
|------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|--------------------|-----------------|
|                                                            | Budget          | Revised         | Accounts June   |                 | Budget FY15     | Revised Budget FY15 | Accounts FY15 June |                 |
| <b>Revenues</b>                                            | <b>167459.1</b> | <b>156671.4</b> | <b>18520.2</b>  | <b>140369.9</b> | <b>182953.1</b> | <b>163371.0</b>     | <b>18516.5</b>     | <b>145957.8</b> |
| Tax Revenue                                                | 141219.1        | 130177.9        | 15439.3         | 116028.7        | 155291.5        | 140676.2            | 16112.4            | 128781.1        |
| Non-Tax Revenue                                            | 26240.0         | 26493.5         | 3080.8          | 24341.2         | 27661.6         | 22694.8             | 2404.2             | 17176.7         |
| Foreign Grants                                             | 6670.0          | 5955.5          | 1070.5          | 6356.5          | 6206.3          | 5674.0              | 638.8              | 2160.0          |
| <b>Revenue and Foreign Grants</b>                          | <b>174129.1</b> | <b>162626.9</b> | <b>19590.6</b>  | <b>146726.5</b> | <b>189159.4</b> | <b>169045.0</b>     | <b>19155.4</b>     | <b>148117.8</b> |
| <b>Non-Development Expenditure</b>                         | <b>134441.5</b> | <b>134888.6</b> | <b>17767.6</b>  | <b>121012.7</b> | <b>154234.8</b> | <b>149391.7</b>     | <b>22877.5</b>     | <b>129575.9</b> |
| Net Outlay for Food Account Operation                      | 262.6           | 188.3           | 568.4           | 332.1           | 308.8           | 157.0               | 461.4              | 2130.8          |
| Loans & Advances (Net)                                     | 15503.6         | 15981.0         | 2796.8          | 7718.8          | 9611.0          | 9635.9              | 4041.4             | 9046.8          |
| <b>Development Expenditure</b>                             | <b>72275.4</b>  | <b>65157.1</b>  | <b>19709.5</b>  | <b>59146.9</b>  | <b>86344.0</b>  | <b>80476.1</b>      | <b>21776.9</b>     | <b>62863.4</b>  |
| Development Program financed from Revenue Budget           | 1933.7          | 905.3           | 268.1           | 715.3           | 1068.1          | 785.9               | 232.9              | 571.0           |
| Non-ADP Project                                            | 3014.3          | 3058.0          | 1170.1          | 2078.0          | 3468.6          | 3317.0              | 767.1              | 2346.1          |
| <b>Annual Development Programme</b>                        | <b>65870.4</b>  | <b>60000.0</b>  | <b>17874.3</b>  | <b>55327.5</b>  | <b>80314.5</b>  | <b>75000.0</b>      | <b>20573.1</b>     | <b>59570.1</b>  |
| Non-ADP FFW and Transfer                                   | 1457.0          | 1193.8          | 397.0           | 1026.0          | 1492.7          | 1373.3              | 203.7              | 376.2           |
| <b>Total Expenditure</b>                                   | <b>222483.1</b> | <b>216215.0</b> | <b>40842.4</b>  | <b>188210.6</b> | <b>250498.6</b> | <b>239660.7</b>     | <b>49157.3</b>     | <b>203616.9</b> |
| <b>Overall Balance (Including Grants)</b>                  | <b>-48354.0</b> | <b>-53588.0</b> | <b>-21251.7</b> | <b>-41484.1</b> | <b>-61339.2</b> | <b>-70615.7</b>     | <b>-30001.9</b>    | <b>-55499.1</b> |
| <b>Overall Balance (Excluding Grants)</b>                  | <b>-55024.0</b> | <b>-59543.5</b> | <b>-22322.2</b> | <b>-47840.6</b> | <b>-67545.5</b> | <b>-76289.7</b>     | <b>-30640.8</b>    | <b>-57659.1</b> |
| <b>(In percent of GDP 2005-06 base) (Including grants)</b> | <b>-3.60</b>    | <b>-3.99</b>    | <b>-1.58</b>    | <b>-3.09</b>    | <b>-4.05</b>    | <b>-4.67</b>        | <b>-1.98</b>       | <b>-3.67</b>    |
| <b>(In percent of GDP 2005-06 base) (Excluding grants)</b> | <b>-4.09</b>    | <b>-4.43</b>    | <b>-1.66</b>    | <b>-3.56</b>    | <b>-4.46</b>    | <b>-5.04</b>        | <b>-2.02</b>       | <b>-3.81</b>    |

- In FY14, actual budget deficit (excluding grants) as percentage of GDP was 3.56 percent (base 2005-06). Including grants it was 3.09 percent of GDP;
- Budget deficit (excluding grants) for FY15 was estimated to be 4.46 percent of GDP and Including grants the deficit is expected to be 4.05 percent of GDP. Against this target the actual budget deficit for FY15 is 3.81 percent of GDP (excluding grants).

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

## 5.0 Financing

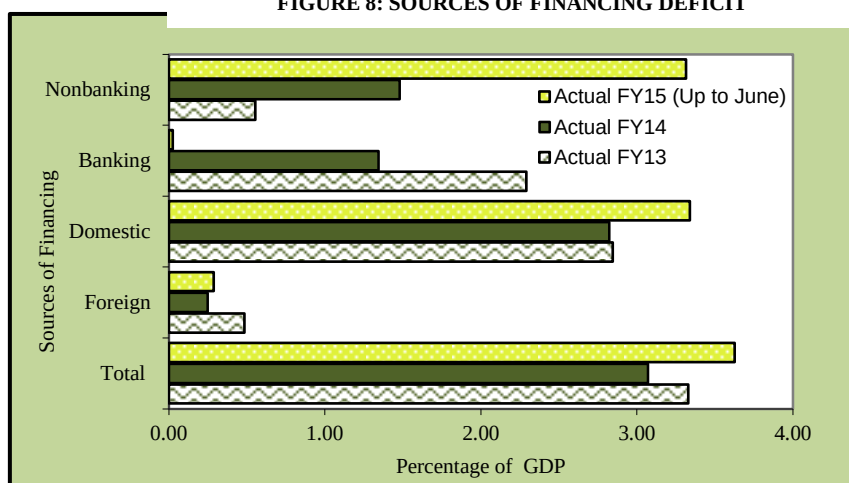
Table 6 & Figure 7 below presents the sources of financing the deficits and their shares as percentage of GDP.

TABLE 6: FINANCING BUDGET DEFICIT

(In crore taka)

| Description                                    | Fiscal Year: 2013-14 |                |                |                | Fiscal Year: 2014-15 |                |                | Accounts FY15  |
|------------------------------------------------|----------------------|----------------|----------------|----------------|----------------------|----------------|----------------|----------------|
|                                                | Budget               | Revised        | Accounts June  | Accounts FY14  | Budget               | Revised Budget | Accounts June  |                |
| <b>1.0 Foreign Borrowing-Net</b>               | 14398.4              | 12612.1        | 1918.2         | 3349.2         | 18069.0              | 15909.0        | 1321.6         | 4402.5         |
| <b>1.1 Foreign Borrowing</b>                   | 23729.0              | 21057.6        | 2444.1         | 11939.3        | 26519.0              | 23872.0        | 1622.8         | 11484.2        |
| <b>1.2 Amortization</b>                        | -9330.6              | -8445.5        | -525.9         | -8590.1        | -8450.0              | -7963.0        | -301.2         | -7081.7        |
| <b>2.0 Domestic Borrowing</b>                  | 33964.2              | 40982.0        | 19269.0        | 38143.0        | 43277.2              | 54714.0        | 28640.8        | 51085.4        |
| <b>2.1 Borrowing from Banking System (Net)</b> | 25993.2              | 29982.0        | 723.2          | 18168.4        | 31221.2              | 31714.0        | 1313.6         | 372.7          |
| <b>2.1.1 Long-Term Debt (Net)</b>              | 14355.2              | 16955.2        | 1753.8         | 16405.2        | 19824.2              | 22061.1        | -462.5         | 11898.1        |
| <b>2.1.2 Short-Term Debt (Net)</b>             | 11638.0              | 13026.8        | -1030.7        | 1763.2         | 11397.0              | 9652.9         | 1776.1         | -11525.4       |
| <b>2.2 Non-Bank Borrowing (Net)</b>            | 7971.0               | 11000.0        | 18545.8        | 19974.6        | 12056.0              | 23000.0        | 27327.2        | 50712.7        |
| <b>2.2.1 National Savings Schemes (Net)</b>    | 4971.0               | 8000.3         | 1697.5         | 11774.3        | 9056.0               | 21000.0        | 2167.7         | 28709.8        |
| <b>2.2.2 Others</b>                            | 3000.0               | 2999.7         | 16848.3        | 8200.3         | 3000.0               | 2000.0         | 25159.5        | 22002.9        |
| <b>Total - Financing :</b>                     | <b>48362.6</b>       | <b>53594.1</b> | <b>21187.2</b> | <b>41492.2</b> | <b>61346.2</b>       | <b>70623.0</b> | <b>29962.4</b> | <b>55487.9</b> |
| <b>GDP (2005-06 base)</b>                      | 1343700.0            | 1343700.0      | 1343700.0      | 1343700.0      | 1513600.0            | 1513600.0      | 1513600.0      | 1513600.0      |
| (In percent of GDP) (2005-06 base) :           | -4.09                | -4.43          | -1.66          | -3.56          | -4.46                | -5.04          | -2.02          | 3.63           |

FIGURE 8: SOURCES OF FINANCING DEFICIT



For FY15, 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 2014-15 |                     |                    |                 |                 |                     |                    |                               |
|----------------------------------------------------|---------------------|---------------------|--------------------|-----------------|-----------------|---------------------|--------------------|-------------------------------|
|                                                    | Budget FY14         | Revised Budget FY14 | Actual FY14 (June) | Actual FY14     | Budget FY15     | Revised Budget FY15 | Actual FY15 (June) | Actual FY15 2015 (up to June) |
| General Public Services                            | 30025.8             | 25131.0             | 1399.3             | 13668.5         | 34354.5         | 27345.6             | 1897.7             | 11128.4                       |
| LGRD                                               | 2283.8              | 2502.9              | 497.0              | 2446.3          | 2584.9          | 2734.9              | 798.7              | 2668.0                        |
| Defence                                            | 14229.0             | 14947.8             | 3386.6             | 13686.2         | 16239.6         | 17485.8             | 5672.1             | 19469.4                       |
| Public Order and safety                            | 9566.5              | 10943.2             | 2083.1             | 10692.8         | 11290.2         | 12512.7             | 3006.0             | 12222.2                       |
| Education & technology                             | 17022.1             | 18961.7             | 1899.9             | 18029.3         | 20158.9         | 20501.7             | 1961.6             | 20222.4                       |
| Health                                             | 5868.4              | 6138.9              | 1058.4             | 5967.2          | 6796.9          | 6976.1              | 1407.3             | 6739.9                        |
| Social Security and Welfare                        | 9193.7              | 9701.8              | 272.3              | 8831.0          | 11487.1         | 11056.6             | 1708.4             | 6937.0                        |
| Housing                                            | 914.2               | 952.7               | 265.5              | 928.5           | 984.2           | 1114.0              | 393.9              | 1179.5                        |
| Recreation, Culture and Religious Affairs          | 1185.1              | 1310.4              | 250.5              | 1171.3          | 1284.9          | 1371.1              | 321.1              | 1231.6                        |
| Fuel and Energy                                    | 42.3                | 42.2                | 8.4                | 34.2            | 44.1            | 43.9                | 6.5                | 41.2                          |
| Agriculture                                        | 13253.9             | 13406.4             | 3182.8             | 13204.8         | 13461.7         | 13490.0             | 2189.6             | 11550.9                       |
| Industrial & Economic Services                     | 517.5               | 600.4               | 128.2              | 546.5           | 595.2           | 725.7               | 119.6              | 705.7                         |
| Transport and Communication                        | 4536.1              | 4620.1              | 1128.0             | 4300.0          | 4984.5          | 4961.1              | 868.1              | 4660.3                        |
| Interest                                           | 27743.2             | 26540.5             | 2470.4             | 28221.5         | 31042.6         | 29864.8             | 2757.8             | 27800.2                       |
| <b>Total - Non-Development Revenue Expenditure</b> | <b>136381.7</b>     | <b>135800.0</b>     | <b>18030.3</b>     | <b>121728.2</b> | <b>155309.4</b> | <b>150184.0</b>     | <b>6395</b>        | <b>126556.6</b>               |

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

(In crore Taka)

|                           |        | Fiscal Year 2013-14<br>(in crore taka) |             |                     |                    | Fiscal Year 2014-15<br>(in crore taka) |             |                     |                    | Actual FY15 (up to June) as % Budget |
|---------------------------|--------|----------------------------------------|-------------|---------------------|--------------------|----------------------------------------|-------------|---------------------|--------------------|--------------------------------------|
|                           |        | Actual 2013                            | Budget FY14 | Revised Budget FY14 | Actual FY14 (June) | Actual FY14                            | Budget FY15 | Revised Budget FY15 | Actual FY15 (June) |                                      |
| Sub-total = GPS           | 7022.1 | 30025.8                                | 25131.0     | 1399.3              | 13450.6            | 13668.5                                | 34354.5     | 27345.6             | 1897.7             | 40.7                                 |
| President                 | 11.1   | 12.9                                   | 13.2        | 1.3                 | 11.6               | 11.6                                   | 14.3        | 14.5                | 1.5                | 94.8                                 |
| Parliament                | 119.3  | 158.3                                  | 164.0       | 36.8                | 129.4              | 129.4                                  | 196.2       | 199.8               | 67.6               | 88.8                                 |
| Prime minister's Office   | 204.0  | 238.4                                  | 255.0       | 89.2                | 309.1              | 308.9                                  | 315.2       | 325.1               | 69.8               | 92.6                                 |
| Cabinet Div               | 28.0   | 31.7                                   | 33.1        | 5.5                 | 27.3               | 27.3                                   | 31.9        | 34.6                | 6.4                | 89.6                                 |
| Election Com              | 123.8  | 1186.6                                 | 1145.8      | 114.4               | 794.5              | 824.9                                  | 214.1       | 249.0               | 36.1               | 77.6                                 |
| Establishment             | 876.6  | 1004.9                                 | 1053.2      | 175.5               | 978.3              | 975.7                                  | 1099.7      | 1224.1              | 250.3              | 92.6                                 |
| Public Service Commission | 26.8   | 30.5                                   | 32.5        | 8.0                 | 30.0               | 30.0                                   | 30.5        | 31.4                | 6.3                | 95.7                                 |
| Finance Div               | 3633.6 | 24973.3                                | 19735.2     | 605.9               | 9079.8             | 9035.9                                 | 30003.5     | 22847.2             | 1133.3             | 32.4                                 |
| Banking Division          | 1041.6 | 1297.6                                 | 1304.2      | 214.3               | 877.9              | 1036.1                                 | 1255.4      | 1177.5              | 194.7              | 75.4                                 |

|                                  |                | Fiscal Year 2013-14<br>(in crore taka) |                           |                          |                | Fiscal Year 2014-15<br>(in crore taka) |                           |                          |                                | Actual<br>FY15 (up<br>to June)<br>as %<br>Budget |
|----------------------------------|----------------|----------------------------------------|---------------------------|--------------------------|----------------|----------------------------------------|---------------------------|--------------------------|--------------------------------|--------------------------------------------------|
|                                  | Actual 2013    | Budget FY14                            | Revised<br>Budget<br>FY14 | Actual<br>FY14<br>(June) | Actual FY14    | Budget<br>FY15                         | Revised<br>Budget<br>FY15 | Actual<br>FY15<br>(June) | Actual<br>FY15<br>(up to June) |                                                  |
| Internal Resource Division (IRD) | 57.3           | 68.2                                   | 367.7                     | 6.3                      | 367.1          | 367.1                                  | 71.2                      | 70.4                     | 5.7                            | 94.8                                             |
| Economic Relation Division (ERD) | 106.5          | 118.0                                  | 116.4                     | 6.4                      | 104.8          | 104.7                                  | 144.7                     | 147.5                    | 4.6                            | 87.2                                             |
| Planning Division                | 37.1           | 46.7                                   | 45.4                      | 6.5                      | 36.9           | 36.9                                   | 56.2                      | 51.6                     | 7.4                            | 84.8                                             |
| IMED                             | 13.5           | 14.0                                   | 13.9                      | 3.3                      | 12.4           | 12.4                                   | 15.9                      | 15.8                     | 4.2                            | 89.0                                             |
| Statistics Division              | 124.0          | 152.4                                  | 154.8                     | 27.1                     | 134.9          | 134.9                                  | 169.1                     | 168.6                    | 22.1                           | 89.3                                             |
| Foreign Affairs                  | 618.7          | 692.3                                  | 696.7                     | 98.8                     | 556.6          | 632.7                                  | 736.5                     | 788.6                    | 87.7                           | 70.9                                             |
| Tax Ombudsman                    | 0.0            | 0.0                                    | 0.0                       | 0.0                      | 0.0            | 0.0                                    | 0.0                       | 0.0                      | 0.0                            | -                                                |
| <b>Sub-total = LGRD</b>          | <b>2402.1</b>  | <b>2283.8</b>                          | <b>2502.9</b>             | <b>497.0</b>             | <b>2162.7</b>  | <b>2446.3</b>                          | <b>2584.9</b>             | <b>2734.9</b>            | <b>798.7</b>                   | <b>97.6</b>                                      |
| LGD                              | 1889.0         | 1765.5                                 | 1917.1                    | 409.2                    | 1832.8         | 1863.1                                 | 1996.6                    | 2140.2                   | 515.3                          | 96.7                                             |
| RD Div                           | 257.2          | 262.7                                  | 315.7                     | 84.4                     | 313.7          | 314.3                                  | 329.2                     | 333.9                    | 37.6                           | 101.4                                            |
| CHT                              | 256.0          | 255.6                                  | 270.1                     | 3.5                      | 16.2           | 269.0                                  | 259.1                     | 260.8                    | 245.8                          | 99.7                                             |
| <b>Sub-total = Defense</b>       | <b>13196.7</b> | <b>14229.0</b>                         | <b>14947.8</b>            | <b>3386.6</b>            | <b>16865.1</b> | <b>13686.2</b>                         | <b>16239.6</b>            | <b>17485.8</b>           | <b>5672.1</b>                  | <b>111.3</b>                                     |
| Def. Service                     | 12967.1        | 14013.5                                | 14721.3                   | 3333.1                   | 16603.2        | 13425.0                                | 15997.7                   | 17234.7                  | 5615.5                         | 111.3                                            |
| Def.- Others                     | 216.7          | 201.8                                  | 212.9                     | 49.3                     | 248.2          | 247.8                                  | 220.3                     | 227.7                    | 44.9                           | 115.0                                            |
| Armed Forces Division            | 12.9           | 13.6                                   | 13.6                      | 4.2                      | 13.8           | 13.3                                   | 21.6                      | 23.4                     | 11.7                           | 99.8                                             |
| <b>Sub-total=POS</b>             | <b>8913.5</b>  | <b>9566.5</b>                          | <b>10943.2</b>            | <b>2083.1</b>            | <b>10812.2</b> | <b>10692.8</b>                         | <b>11290.2</b>            | <b>12512.7</b>           | <b>3006.0</b>                  | <b>97.7</b>                                      |
| Law & Justice                    | 539.4          | 581.7                                  | 628.8                     | 72.1                     | 594.1          | 592.3                                  | 666.1                     | 687.9                    | 103.1                          | 94.8                                             |
| Legislative & Parliament         | 8.4            | 9.3                                    | 11.7                      | 2.0                      | 10.2           | 10.2                                   | 12.8                      | 13.4                     | 1.7                            | 81.8                                             |
| Supreme Court                    | 84.9           | 91.6                                   | 103.0                     | 20.8                     | 92.0           | 92.8                                   | 100.3                     | 111.1                    | 24.8                           | 94.3                                             |
| Judiciary Service Commission     | 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                   | 1983.5                   | 10072.7        | 9953.1                                 | 10454.4                   | 11637.5                  | 2866.9                         | 97.9                                             |
| Anti-Corruption Commission       | 36.0           | 37.2                                   | 46.9                      | 4.7                      | 43.3           | 44.5                                   | 56.6                      | 62.7                     | 9.5                            | 93.9                                             |
| <b>Sub-total = Edu</b>           | <b>15109.6</b> | <b>17022.1</b>                         | <b>18961.7</b>            | <b>1899.9</b>            | <b>18028.9</b> | <b>18029.3</b>                         | <b>20158.9</b>            | <b>20501.7</b>           | <b>1961.6</b>                  | <b>98.6</b>                                      |
| Primary & Mass Education         | 5730.5         | 6651.7                                 | 7435.0                    | 876.2                    | 6656.2         | 6656.7                                 | 7895.3                    | 8084.2                   | 759.2                          | 97.9                                             |
| Education                        | 9128.2         | 10063.3                                | 11214.9                   | 930.5                    | 11096.7        | 11096.7                                | 11892.7                   | 12055.2                  | 1094.0                         | 99.5                                             |
| Sc. & Tech                       | 197.5          | 204.3                                  | 211.2                     | 56.0                     | 208.7          | 208.5                                  | 222.9                     | 232.1                    | 66.5                           | 98.2                                             |
| ICT                              | 53.3           | 102.7                                  | 100.6                     | 37.2                     | 67.4           | 67.5                                   | 148.0                     | 67.5                     | 41.9                           | 126.0                                            |
| <b>Sub-total = Health</b>        | <b>5232.9</b>  | <b>5868.4</b>                          | <b>6138.9</b>             | <b>1058.4</b>            | <b>5970.4</b>  | <b>5967.2</b>                          | <b>6796.9</b>             | <b>6976.1</b>            | <b>1407.3</b>                  | <b>96.6</b>                                      |
| Health & Family Planning Affairs | 5232.9         | 5868.4                                 | 6138.9                    | 1058.4                   | 5970.4         | 5967.2                                 | 6796.9                    | 6976.1                   | 1407.3                         | 96.6                                             |
| <b>Sub-total = SSW</b>           | <b>7454.2</b>  | <b>9193.7</b>                          | <b>9701.8</b>             | <b>272.3</b>             | <b>4874.0</b>  | <b>8831.0</b>                          | <b>11487.1</b>            | <b>11056.6</b>           | <b>1708.4</b>                  | <b>62.7</b>                                      |
| Social Welfare                   | 1788.6         | 2019.4                                 | 2031.3                    | 122.4                    | 1982.7         | 1982.7                                 | 2712.5                    | 2691.6                   | 659.5                          | 98.0                                             |
| Women & Children Affairs         | 1052.6         | 1156.1                                 | 1174.2                    | 81.1                     | 323.5          | 1154.0                                 | 1379.9                    | 1405.7                   | 165.4                          | 32.7                                             |
| Liberation Affairs               | 542.2          | 558.1                                  | 945.0                     | 23.4                     | 918.7          | 921.4                                  | 1432.7                    | 1428.9                   | 39.2                           | 88.9                                             |
| Food                             | 379.9          | 848.7                                  | 901.5                     | 6.5                      | 65.3           | 600.2                                  | 1101.1                    | 790.6                    | 346.4                          | 52.6                                             |
| Disaster Management              | 3690.8         | 4611.4                                 | 4649.7                    | 38.8                     | 1583.7         | 4172.6                                 | 4860.9                    | 4739.8                   | 497.9                          | 45.4                                             |
| <b>Sub-total = HCS</b>           | <b>895.2</b>   | <b>914.2</b>                           | <b>952.7</b>              | <b>265.5</b>             | <b>932.3</b>   | <b>928.5</b>                           | <b>984.2</b>              | <b>1114.0</b>            | <b>393.9</b>                   | <b>105.9</b>                                     |
| Housing                          | 895.2          | 914.2                                  | 952.7                     | 265.5                    | 932.3          | 928.5                                  | 984.2                     | 1114.0                   | 393.9                          | 105.9                                            |
| <b>Sub-total = RCRA</b>          | <b>1210.5</b>  | <b>1185.1</b>                          | <b>1310.4</b>             | <b>250.5</b>             | <b>1176.2</b>  | <b>1171.3</b>                          | <b>1284.9</b>             | <b>1371.1</b>            | <b>321.1</b>                   | <b>89.8</b>                                      |
| Information                      | 399.0          | 435.7                                  | 457.8                     | 81.3                     | 419.5          | 414.4                                  | 471.9                     | 482.4                    | 79.7                           | 96.7                                             |
| Cultural Affairs                 | 141.2          | 171.8                                  | 186.9                     | 66.8                     | 181.6          | 180.9                                  | 159.7                     | 219.6                    | 82.8                           | 97.5                                             |
| Religious Affairs                | 144.0          | 132.0                                  | 149.7                     | 25.6                     | 142.8          | 142.8                                  | 163.8                     | 168.0                    | 45.4                           | 92.1                                             |
| Youth                            | 526.2          | 445.6                                  | 515.9                     | 76.8                     | 432.3          | 433.2                                  | 489.5                     | 501.1                    | 113.2                          | 79.1                                             |
| <b>Sub-total = FE</b>            | <b>144.9</b>   | <b>42.3</b>                            | <b>42.2</b>               | <b>8.4</b>               | <b>34.3</b>    | <b>34.2</b>                            | <b>44.1</b>               | <b>43.9</b>              | <b>6.5</b>                     | <b>93.9</b>                                      |
| Fuel & Energy                    | 140.3          | 35.6                                   | 35.2                      | 7.6                      | 28.6           | 28.5                                   | 32.9                      | 32.8                     | 4.9                            | 96.7                                             |

|                                                      |                 | Fiscal Year 2013-14<br>(in crore taka) |                           |                          |                 | Fiscal Year 2014-15<br>(in crore taka) |                           |                          |                                | Actual<br>FY15 (up<br>to June)<br>as %<br>Budget |
|------------------------------------------------------|-----------------|----------------------------------------|---------------------------|--------------------------|-----------------|----------------------------------------|---------------------------|--------------------------|--------------------------------|--------------------------------------------------|
|                                                      | Actual 2013     | Budget FY14                            | Revised<br>Budget<br>FY14 | Actual<br>FY14<br>(June) | Actual FY14     | Budget<br>FY15                         | Revised<br>Budget<br>FY15 | Actual<br>FY15<br>(June) | Actual<br>FY15<br>(up to June) |                                                  |
| Power                                                | 4.5             | 6.7                                    | 7.0                       | 0.8                      | 5.7             | 5.7                                    | 11.2                      | 11.1                     | 1.6                            | 85.7                                             |
| <b>Sub-total = Agri</b>                              | <b>16167.1</b>  | <b>13253.9</b>                         | <b>13406.4</b>            | <b>3182.8</b>            | <b>13199.8</b>  | <b>13204.8</b>                         | <b>13461.7</b>            | <b>13490.0</b>           | <b>2189.6</b>                  | <b>85.6</b>                                      |
| Agriculture                                          | 13710.9         | 10905.7                                | 10947.1                   | 2799.0                   | 10801.1         | 10802.2                                | 10865.8                   | 10846.5                  | 1681.2                         | 82.4                                             |
| Fisheries                                            | 537.7           | 561.0                                  | 606.0                     | 73.2                     | 573.0           | 576.9                                  | 642.4                     | 659.5                    | 86.0                           | 98.1                                             |
| Environment                                          | 640.6           | 463.4                                  | 490.6                     | 38.3                     | 466.2           | 466.2                                  | 498.0                     | 515.3                    | 177.8                          | 97.4                                             |
| Land                                                 | 552.5           | 581.3                                  | 617.0                     | 83.4                     | 614.5           | 614.7                                  | 667.6                     | 680.8                    | 107.1                          | 100.1                                            |
| Water                                                | 725.4           | 742.6                                  | 745.8                     | 188.8                    | 745.1           | 744.9                                  | 787.9                     | 787.9                    | 137.5                          | 99.2                                             |
| <b>Sub-total = IES</b>                               | <b>609.2</b>    | <b>517.5</b>                           | <b>600.4</b>              | <b>128.2</b>             | <b>545.0</b>    | <b>546.5</b>                           | <b>595.2</b>              | <b>725.7</b>             | <b>119.6</b>                   | <b>97.2</b>                                      |
| Industries                                           | 278.0           | 169.5                                  | 126.2                     | 33.2                     | 120.5           | 120.5                                  | 173.3                     | 253.0                    | 28.7                           | 98.9                                             |
| Jute and Text                                        | 77.0            | 74.4                                   | 81.4                      | 25.9                     | 90.4            | 80.6                                   | 78.6                      | 89.5                     | 17.0                           | 95.3                                             |
| Commerce                                             | 111.2           | 102.4                                  | 185.9                     | 29.2                     | 162.0           | 174.8                                  | 113.6                     | 136.9                    | 32.0                           | 131.7                                            |
| Labour                                               | 48.7            | 46.7                                   | 49.1                      | 7.1                      | 42.1            | 42.2                                   | 71.5                      | 71.0                     | 14.7                           | 87.0                                             |
| Expatriates                                          | 94.2            | 124.6                                  | 157.8                     | 32.9                     | 129.9           | 128.4                                  | 158.2                     | 175.4                    | 27.3                           | 73.1                                             |
| <b>Sub-total = TC</b>                                | <b>4024.1</b>   | <b>4536.1</b>                          | <b>4620.1</b>             | <b>1128.0</b>            | <b>4237.2</b>   | <b>4300.0</b>                          | <b>4984.5</b>             | <b>4961.1</b>            | <b>868.1</b>                   | <b>93.9</b>                                      |
| Roads                                                | 1763.6          | 2092.8                                 | 2097.1                    | 661.2                    | 1939.0          | 1935.0                                 | 2256.4                    | 2263.6                   | 423.4                          | 95.4                                             |
| Railway                                              | 1563.9          | 1710.6                                 | 1709.0                    | 258.9                    | 1499.3          | 1603.9                                 | 1878.5                    | 1877.9                   | 262.8                          | 88.6                                             |
| Bridges Division                                     | 0.0             | 0.3                                    | 0.3                       | 0.0                      | 0.0             | 0.0                                    | 1.7                       | 1.4                      | 0.0                            | 1.0                                              |
| Shipping                                             | 234.4           | 195.8                                  | 237.2                     | 81.6                     | 233.7           | 233.7                                  | 247.4                     | 248.0                    | 53.0                           | 95.3                                             |
| Civil Aviation                                       | 30.6            | 43.2                                   | 42.8                      | 10.3                     | 30.8            | 30.8                                   | 50.8                      | 41.5                     | 19.3                           | 103.1                                            |
| Post & Telecommunication                             | 431.6           | 493.4                                  | 533.8                     | 116.0                    | 534.3           | 496.6                                  | 549.7                     | 528.8                    | 109.6                          | 105.3                                            |
| <b>Sub-total = Interest</b>                          | <b>24163.7</b>  | <b>27743.2</b>                         | <b>26540.5</b>            | <b>2470.4</b>            | <b>25957.5</b>  | <b>28221.5</b>                         | <b>31042.6</b>            | <b>29864.8</b>           | <b>2757.8</b>                  | <b>93.1</b>                                      |
| Domestic                                             | 22570.6         | 26003.2                                | 24854.2                   | 2348.5                   | 24346.5         | 26617.0                                | 29304.5                   | 28186.7                  | 2696.0                         | 93.2                                             |
| Foreign                                              | 1593.1          | 1740.0                                 | 1686.3                    | 121.8                    | 1611.0          | 1604.4                                 | 1738.1                    | 1678.1                   | 61.9                           | 91.6                                             |
| <b>Total Non-Development<br/>Revenue Expenditure</b> | <b>106545.6</b> | <b>136381.7</b>                        | <b>135800.0</b>           | <b>18030.3</b>           | <b>118246.3</b> | <b>121728.2</b>                        | <b>155309.4</b>           | <b>150184.0</b>          | <b>23108.5</b>                 | <b>84.3</b>                                      |

### 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) | Revised<br>Budget<br>FY15<br>(Crore Taka) | Budget<br>FY15<br>as % of<br>Revised<br>Budget<br>FY14 | Actual FY14<br>(Up to June)<br>as % of<br>Budget FY14 | Actual FY15<br>(Up to June)<br>as % of<br>Revised<br>Budget FY15 |
|---------------------------------------|--------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------|--------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------------------|
| <b>Pay and Allowances</b>             | <b>24867.0</b>                 | <b>27432.4</b>                            | <b>26344.7</b>                 | <b>29349.1</b>                            | <b>104.7</b>                                           | <b>96.1</b>                                           | <b>97.6</b>                                                      |
| Pay of Officers                       | 2801.4                         | 2864.5                                    | 2832.3                         | 3187.5                                    | 105.3                                                  | 99.0                                                  | 98.0                                                             |
| Pay of Establishment                  | 10152.7                        | 9888.2                                    | 9763.4                         | 10520.0                                   | 104.6                                                  | 98.7                                                  | 99.7                                                             |
| Allowances                            | 11912.9                        | 14679.7                                   | 13749.0                        | 15641.6                                   | 104.5                                                  | 93.8                                                  | 96.1                                                             |
| <b>Goods and Services</b>             | <b>15827.4</b>                 | <b>16215.5</b>                            | <b>15053.8</b>                 | <b>17385.5</b>                            | <b>101.0</b>                                           | <b>95.0</b>                                           | <b>96.3</b>                                                      |
| Supplies and Services                 | 11739.8                        | 12016.6                                   | 10878.5                        | 12666.4                                   | 99.2                                                   | 90.4                                                  | 95.2                                                             |
| Repairs, Maintenance & Rehabilitation | 4087.6                         | 4198.8                                    | 4175.3                         | 4719.1                                    | 106.0                                                  | 108.4                                                 | 99.2                                                             |
| <b>Interest Payments</b>              | <b>27743.2</b>                 | <b>26540.5</b>                            | <b>28221.5</b>                 | <b>29864.8</b>                            | <b>117.0</b>                                           | <b>97.8</b>                                           | <b>93.1</b>                                                      |
| Domestic                              | 26003.2                        | 24854.2                                   | 26617.0                        | 28186.7                                   | 117.9                                                  | 98.0                                                  | 93.2                                                             |



| Description                                                    | Budget<br>FY14<br>(Crore Taka) | Revised<br>Budget<br>FY14<br>(Crore Taka) | Actual<br>FY14<br>(Crore Taka) | Revised<br>Budget<br>FY15<br>(Crore Taka) | Budget<br>FY15<br>as % of<br>Revised<br>Budget<br>FY14 | Actual FY14<br>(Up to June)<br>as % of<br>Budget FY14 | Actual FY15<br>(Up to June)<br>as % of<br>Revised<br>Budget FY15 |
|----------------------------------------------------------------|--------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------|--------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------------------|
| Foreign                                                        | 1740.0                         | 1686.3                                    | 1604.4                         | 1678.1                                    | 103.1                                                  | 95.5                                                  | 91.6                                                             |
| <b>Subsidies and Current Transfers</b>                         | <b>43145.8</b>                 | <b>45178.0</b>                            | <b>40708.8</b>                 | <b>50482.8</b>                            | <b>111.2</b>                                           | <b>80.3</b>                                           | <b>78.8</b>                                                      |
| Subsidies                                                      | 15442.8                        | 15465.1                                   | 13423.9                        | 16515.5                                   | 107.7                                                  | 83.3                                                  | 75.8                                                             |
| Grants in Aid                                                  | 20890.2                        | 22774.0                                   | 21862.7                        | 25235.4                                   | 109.6                                                  | 79.5                                                  | 80.0                                                             |
| Contributions to Intl Organization                             | 110.5                          | 111.9                                     | 97.0                           | 113.5                                     | 100.3                                                  | 26.6                                                  | 34.5                                                             |
| Write-off of loans & advances                                  | 4.0                            | 4.0                                       | 0.5                            | 4.0                                       | 100.0                                                  | 12.7                                                  | 31.7                                                             |
| Pensions and Gratuities <sup>7</sup>                           | 6691.3                         | 6816.1                                    | 5324.0                         | 8607.4                                    | 124.5                                                  | 77.2                                                  | 81.8                                                             |
| Others                                                         | 7.0                            | 7.0                                       |                                | 7.0                                       |                                                        | 9.2                                                   | 49.7                                                             |
| <b>Block Allocation</b>                                        | <b>1887.4</b>                  | <b>409.8</b>                              | <b>245.5</b>                   | <b>288.9</b>                              | <b>460.0</b>                                           | <b>60.0</b>                                           | <b>64.6</b>                                                      |
| Unexpected                                                     | 1299.0                         | 178.5                                     | 32.5                           | 30.0                                      | 840.2                                                  | 24.0                                                  | 7.0                                                              |
| Others                                                         | 588.4                          | 226.5                                     | 208.3                          | 258.9                                     | 170.0                                                  | 89.6                                                  | 70.7                                                             |
| Deduct                                                         | 0.0                            | 2.4                                       | 2.4                            | 0.0                                       | 0.0                                                    | 0.0                                                   | -                                                                |
| Recoveries                                                     | 0.0                            | 2.4                                       | 2.4                            | 0.0                                       | 0.0                                                    | 0.0                                                   | -                                                                |
| <b>Non-Development Revenue<br/>Expenditure (A)</b>             | <b>113470.9</b>                | <b>115776.2</b>                           | <b>110574.3</b>                | <b>127371.1</b>                           | <b>110.8</b>                                           | <b>90.1</b>                                           | <b>88.8</b>                                                      |
| <b>Acquisition of Assets and Works (B)</b>                     | <b>5618.8</b>                  | <b>6658.3</b>                             | <b>5606.7</b>                  | <b>8231.0</b>                             | <b>105.5</b>                                           | <b>125.9</b>                                          | <b>123.2</b>                                                     |
| Acquisition of Assets                                          | 4870.6                         | 4892.0                                    | 3857.5                         | 6456.5                                    | 117.8                                                  | 135.3                                                 | 128.6                                                            |
| Acquisition of Land Assets                                     | 12.5                           | 497.3                                     | 486.7                          | 192.6                                     | 28.9                                                   | 97.9                                                  | 95.8                                                             |
| Construction and Works                                         | 735.7                          | 1269.0                                    | 1262.5                         | 1582.0                                    | 88.1                                                   | 100.5                                                 | 104.7                                                            |
| <b>Augmented Non-Development<br/>Revenue Expenditure (A+B)</b> | <b>119089.7</b>                | <b>122434.5</b>                           | <b>116181.0</b>                | <b>135602.1</b>                           | <b>110.5</b>                                           | <b>92.0</b>                                           | <b>90.9</b>                                                      |
| Investments in Shares and Equities (C)                         | 15358.9                        | 12463.5                                   | 4834.1                         | 13796.6                                   | 152.3                                                  | 38.8                                                  | 19.6                                                             |
| Share Capital                                                  | 7333.9                         | 7020.5                                    | 57.1                           | 7471.6                                    | 159.0                                                  | 0.8                                                   | 1.1                                                              |
| Equity Investment                                              | 3000.0                         | 350.0                                     | 300.0                          | 1300.0                                    | 800.0                                                  | 85.7                                                  | 0.0                                                              |
| Investment for Recapitalization                                | 5000.0                         | 5068.0                                    | 4477.0                         | 5000.0                                    | 98.7                                                   | 88.3                                                  | 52.3                                                             |
| Others                                                         | 25.0                           | 25.0                                      | 0.0                            | 25.0                                      | 100.0                                                  | 0.0                                                   | 35.4                                                             |
| Programmes Financed from Non-<br>Development Budget (D)        | 1933.7                         | 905.3                                     | 715.3                          | 785.9                                     | 118.0                                                  | 84.8                                                  | 71.9                                                             |
| Detail Estimates                                               | 481.4                          | 743.4                                     | 641.0                          | 593.6                                     | 41.3                                                   | 79.9                                                  | 77.2                                                             |
| Block Allocation                                               | 1452.3                         | 161.9                                     | 74.3                           | 192.2                                     | 469.8                                                  | 107.7                                                 | 55.6                                                             |
| <b>Total - Non-Development<br/>Expenditure (A+B+C+D) :</b>     | <b>136382.2</b>                | <b>135803.3</b>                           | <b>121730.4</b>                | <b>150184.6</b>                           | <b>114.4</b>                                           | <b>87.1</b>                                           | <b>84.3</b>                                                      |

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

(IN CRORE TAKA)

|                              | Fiscal Year 2013-14 |                     |                    |                          |                | Fiscal Year 2014-15 |                    |                          |                                                      |                                           |
|------------------------------|---------------------|---------------------|--------------------|--------------------------|----------------|---------------------|--------------------|--------------------------|------------------------------------------------------|-------------------------------------------|
|                              | Budget FY14         | Revised Budget FY14 | Actual FY14 (June) | Actual FY14 (Up to June) | Actual FY14    | Budget FY15         | Actual FY15 (June) | Actual FY15 (up to June) | Actual FY14 (up to June) as % of Revised Budget FY14 | Actual FY15 (up to June) as % Budget FY15 |
| <b>Sub-total = GPS</b>       | <b>2069.4</b>       | <b>1754.7</b>       | <b>218.6</b>       | <b>774.3</b>             | <b>846.2</b>   | <b>3880.3</b>       | <b>380.0</b>       | <b>893.7</b>             | <b>44.1</b>                                          | <b>23.0</b>                               |
| Parliament                   | 34.4                | 30.2                | 6.4                | 21.8                     | 21.8           | 22.9                | 0.1                | 3.0                      | 72.2                                                 | 13.2                                      |
| PMO                          | 385.1               | 374.0               | 101.3              | 289.9                    | 296.8          | 446.0               | 148.9              | 367.3                    | 77.5                                                 | 82.3                                      |
| Cabinet                      | 0.0                 | 1.3                 | 0.0                | 0.0                      | 0.0            | 11.0                | 0.0                | 0.0                      | 0.7                                                  | 0.1                                       |
| Election Com.                | 462.0               | 402.0               | 34.0               | 125.8                    | 156.6          | 513.3               | 17.3               | 108.3                    | 31.3                                                 | 21.1                                      |
| Establishment                | 88.9                | 67.0                | 11.2               | 50.3                     | 50.4           | 129.0               | 27.2               | 60.4                     | 75.1                                                 | 46.9                                      |
| Public Service Com           | 0.0                 | 0.0                 | 0.0                | 0.0                      | 0.0            | 0.0                 | 0.0                | 0.0                      | -                                                    | -                                         |
| Finance Division             | 219.9               | 232.7               | 10.6               | 134.9                    | 135.1          | 259.9               | 14.2               | 86.3                     | 58.0                                                 | 33.2                                      |
| Banking Division             | 87.7                | 76.6                | 10.2               | 20.6                     | 20.6           | 438.0               | 37.7               | 47.2                     | 26.9                                                 | 10.8                                      |
| IRD                          | 14.5                | 12.4                | 0.8                | 4.5                      | 4.5            | 33.1                | 2.1                | 5.9                      | 36.1                                                 | 17.7                                      |
| ERD                          | 42.9                | 28.8                | 4.2                | 36.4                     | 35.5           | 39.7                | 14.3               | 37.5                     | 126.6                                                | 94.5                                      |
| Planning Division            | 501.3               | 405.5               | 8.6                | 15.3                     | 21.1           | 1568.5              | 54.4               | 60.9                     | 3.8                                                  | 3.9                                       |
| IMED                         | 107.4               | 66.0                | 1.1                | 26.4                     | 55.5           | 107.4               | 28.4               | 71.4                     | 40.1                                                 | 66.5                                      |
| Statistics Division          | 89.9                | 57.9                | 30.3               | 48.4                     | 48.4           | 211.5               | 35.4               | 45.2                     | 83.5                                                 | 21.4                                      |
| Foreign Affairs              | 35.5                | 0.3                 | 0.0                | 0.0                      | 0.0            | 100.0               | 0.0                | 0.3                      | 0.0                                                  | 0.3                                       |
| <b>Sub-total = LGRD</b>      | <b>12515.8</b>      | <b>12885.9</b>      | <b>3315.2</b>      | <b>10737.1</b>           | <b>12023.3</b> | <b>15129.6</b>      | <b>5551.0</b>      | <b>13283.8</b>           | <b>83.3</b>                                          | <b>87.8</b>                               |
| LGD                          | 11195.0             | 11405.0             | 476.7              | 9301.7                   | 10539.7        | 13467.0             | 5115.6             | 11622.8                  | 81.6                                                 | 86.3                                      |
| RD                           | 821.9               | 1117.6              | 91.7               | 1132.3                   | 1179.9         | 1186.6              | 297.4              | 1248.9                   | 101.3                                                | 105.2                                     |
| CHT                          | 498.9               | 363.2               | 41.2               | 303.1                    | 303.6          | 476.0               | 138.0              | 412.1                    | 83.4                                                 | 86.6                                      |
| <b>Sub-total = Defense</b>   | <b>228.1</b>        | <b>232.2</b>        | <b>41.2</b>        | <b>135.1</b>             | <b>234.0</b>   | <b>222.5</b>        | <b>102.2</b>       | <b>107.3</b>             | <b>58.2</b>                                          | <b>48.2</b>                               |
| Defense Service              | 228.1               | 232.2               | 41.2               | 135.1                    | 234.0          | 222.5               | 102.2              | 107.3                    | 58.2                                                 | 48.2                                      |
| Def.-Others                  | 0.0                 | 0.0                 | 0.0                | 0.0                      | 0.0            | 0.0                 | 0.0                | 0.0                      | #DIV/0!                                              | #DIV/0!                                   |
| <b>Sub-total=POS</b>         | <b>970.3</b>        | <b>1084.1</b>       | <b>486.4</b>       | <b>1077.5</b>            | <b>1063.7</b>  | <b>1267.4</b>       | <b>589.0</b>       | <b>1266.3</b>            | <b>99.4</b>                                          | <b>99.9</b>                               |
| Law & Justice                | 216.0               | 198.3               | 52.0               | 170.9                    | 194.4          | 340.0               | 96.6               | 217.6                    | 86.2                                                 | 64.0                                      |
| Legislative & Parliament     | 12.0                | 8.3                 | 2.7                | 2.8                      | 3.2            | 9.3                 | 0.0                | 0.1                      | 33.6                                                 | 1.3                                       |
| Supreme Court                | 10.1                | 10.1                | 0.6                | 8.9                      | 8.9            | 13.0                | 0.7                | 7.2                      | 88.1                                                 | 55.3                                      |
| Judicial Service Commission  | 0.0                 | 0.0                 | 0.0                | 0.0                      | 0.0            | 0.0                 | 0.0                | 0.0                      | #DIV/0!                                              | #DIV/0!                                   |
| Ministry of Home Affairs.    | 731.0               | 866.3               | 429.6              | 892.9                    | 856.0          | 903.1               | 490.8              | 1039.6                   | 103.1                                                | 115.1                                     |
| Anti-Corruption Commission   | 1.2                 | 1.2                 | 1.5                | 2.0                      | 1.2            | 2.0                 | 0.9                | 1.8                      | 167.0                                                | 88.2                                      |
| <b>Sub-total = Education</b> | <b>9071.3</b>       | <b>9309.6</b>       | <b>4017.8</b>      | <b>8578.3</b>            | <b>8595.3</b>  | <b>12609.3</b>      | <b>4305.2</b>      | <b>9096.1</b>            | <b>92.1</b>                                          | <b>72.1</b>                               |
| PMED                         | 5278.0              | 4528.7              | 1526.8             | 4281.1                   | 4298.1         | 5778.1              | 1527.5             | 3975.6                   | 94.5                                                 | 68.8                                      |
| Education                    | 3100.0              | 3148.2              | 1652.6             | 3032.4                   | 3032.4         | 3647.0              | 2031.5             | 4087.0                   | 96.3                                                 | 112.1                                     |
| Sc. & Tech.                  | 163.3               | 670.2               | 166.3              | 537.2                    | 537.2          | 2304.6              | 60.4               | 202.7                    | 80.2                                                 | 8.8                                       |
| ICT                          | 530.0               | 962.6               | 672.2              | 727.6                    | 727.6          | 879.6               | 685.8              | 830.7                    | 75.6                                                 | 94.4                                      |
| <b>Sub-total = Health</b>    | <b>3602.0</b>       | <b>3815.6</b>       | <b>831.1</b>       | <b>3170.5</b>            | <b>3415.6</b>  | <b>4349.2</b>       | <b>1557.7</b>      | <b>3272.0</b>            | <b>83.1</b>                                          | <b>75.2</b>                               |
| HFW                          | 3602.0              | 3815.6              | 831.1              | 3170.5                   | 3415.6         | 4349.2              | 1557.7             | 3272.0                   | 83.1                                                 | 75.2                                      |
| <b>Sub-total = SSW</b>       | <b>3173.3</b>       | <b>2612.8</b>       | <b>871.4</b>       | <b>1858.7</b>            | <b>2398.2</b>  | <b>3710.3</b>       | <b>703.9</b>       | <b>1531.8</b>            | <b>71.1</b>                                          | <b>41.3</b>                               |

|                                                 | Fiscal Year 2013-14 |                           |                        |                                |                | Fiscal Year 2014-15 |                          |                                |                                                                        |                                                          |
|-------------------------------------------------|---------------------|---------------------------|------------------------|--------------------------------|----------------|---------------------|--------------------------|--------------------------------|------------------------------------------------------------------------|----------------------------------------------------------|
|                                                 | Budget<br>FY14      | Revised<br>Budget<br>FY14 | Actual FY14<br>(June ) | Actual<br>FY14<br>(Up to June) | Actual<br>FY14 | Budget<br>FY15      | Actual<br>FY15<br>(June) | Actual<br>FY15<br>(up to June) | Actual<br>FY14<br>(up to June)<br>as % of<br>Revised<br>Budget<br>FY14 | Actual<br>FY15<br>(up to<br>June) as %<br>Budget<br>FY15 |
| SW                                              | 191.6               | 131.3                     | 40.7                   | 109.1                          | 109.8          | 190.7               | 45.2                     | 88.7                           | 83.1                                                                   | 46.5                                                     |
| Women's Affairs*                                | 292.6               | 250.7                     | 97.8                   | 217.9                          | 219.1          | 200.0               | 12.5                     | 52.1                           | 86.9                                                                   | 26.0                                                     |
| Lib. Affairs                                    | 209.0               | 197.7                     | 55.2                   | 180.4                          | 181.2          | 310.0               | 77.3                     | 207.9                          | 91.3                                                                   | 67.1                                                     |
| Food                                            | 568.1               | 323.4                     | 146.9                  | 318.7                          | 318.7          | 584.2               | 108.8                    | 327.0                          | 98.5                                                                   | 56.0                                                     |
| Disaster & Relief                               | 1912.1              | 1709.7                    | 530.8                  | 1032.6                         | 1569.3         | 2425.4              | 460.1                    | 856.1                          | 60.4                                                                   | 35.3                                                     |
| <b>Sub-total = HCS</b>                          | <b>865.0</b>        | <b>783.1</b>              | <b>347.3</b>           | <b>763.4</b>                   | <b>766.4</b>   | <b>1073.5</b>       | <b>348.1</b>             | <b>788.3</b>                   | <b>97.5</b>                                                            | <b>73.4</b>                                              |
| Housing                                         | 865.0               | 783.1                     | 347.3                  | 763.4                          | 766.4          | 1073.5              | 348.1                    | 788.3                          | 97.5                                                                   | 73.4                                                     |
| <b>Sub-total = RCRA</b>                         | <b>560.5</b>        | <b>640.9</b>              | <b>191.5</b>           | <b>632.3</b>                   | <b>639.7</b>   | <b>704.9</b>        | <b>250.0</b>             | <b>672.5</b>                   | <b>98.7</b>                                                            | <b>95.4</b>                                              |
| Information                                     | 74.9                | 107.6                     | 62.7                   | 98.5                           | 105.8          | 119.0               | 55.1                     | 131.9                          | 91.5                                                                   | 110.9                                                    |
| Cultural Affairs                                | 63.0                | 44.1                      | 14.7                   | 44.7                           | 44.7           | 97.9                | 36.1                     | 80.7                           | 101.4                                                                  | 82.4                                                     |
| Religious Affairs.                              | 159.2               | 175.3                     | 60.4                   | 175.9                          | 175.9          | 183.0               | 65.9                     | 224.8                          | 100.3                                                                  | 122.8                                                    |
| Youth                                           | 263.5               | 314.0                     | 53.7                   | 313.3                          | 313.3          | 305.0               | 93.0                     | 235.1                          | 99.8                                                                   | 77.1                                                     |
| <b>Sub-total = FE</b>                           | <b>11308.5</b>      | <b>9860.6</b>             | <b>1770.0</b>          | <b>6965.5</b>                  | <b>10470.3</b> | <b>11495.8</b>      | <b>1098.7</b>            | <b>5505.3</b>                  | <b>70.6</b>                                                            | <b>47.9</b>                                              |
| Energy                                          | 2255.0              | 1909.1                    | 845.1                  | 1875.6                         | 1881.3         | 2222.9              | 137.7                    | 812.7                          | 98.2                                                                   | 36.6                                                     |
| Power                                           | 9053.5              | 7951.5                    | 924.9                  | 5089.9                         | 8589.0         | 9272.9              | 961.0                    | 4692.6                         | 64.0                                                                   | 50.6                                                     |
| <b>Sub-total = Agriculture</b>                  | <b>4216.9</b>       | <b>4299.2</b>             | <b>1518.1</b>          | <b>4002.5</b>                  | <b>4072.5</b>  | <b>5632.9</b>       | <b>1700.9</b>            | <b>4209.1</b>                  | <b>93.1</b>                                                            | <b>74.7</b>                                              |
| Agriculture                                     | 1364.4              | 1332.4                    | 452.9                  | 1252.6                         | 1273.2         | 1524.1              | 487.1                    | 1390.9                         | 94.0                                                                   | 91.3                                                     |
| Fisheries                                       | 500.3               | 460.3                     | 118.1                  | 411.6                          | 428.9          | 701.6               | 203.5                    | 496.8                          | 89.4                                                                   | 70.8                                                     |
| Environment                                     | 333.7               | 387.4                     | 96.8                   | 300.0                          | 323.3          | 412.9               | 162.4                    | 353.9                          | 77.5                                                                   | 85.7                                                     |
| Land                                            | 168.6               | 94.0                      | 7.7                    | 40.4                           | 49.2           | 163.4               | 13.7                     | 26.5                           | 43.0                                                                   | 16.2                                                     |
| Water                                           | 1850.0              | 2025.2                    | 842.5                  | 1997.9                         | 1997.9         | 2831.0              | 834.2                    | 1941.0                         | 98.7                                                                   | 68.6                                                     |
| <b>Sub-total = IES</b>                          | <b>2687.1</b>       | <b>3038.4</b>             | <b>897.4</b>           | <b>1864.8</b>                  | <b>1884.6</b>  | <b>2279.4</b>       | <b>640.2</b>             | <b>1741.5</b>                  | <b>61.4</b>                                                            | <b>76.4</b>                                              |
| Industries                                      | 2117.0              | 2455.5                    | 616.2                  | 1324.6                         | 1334.5         | 1561.4              | 282.7                    | 1116.0                         | 53.9                                                                   | 71.5                                                     |
| Textiles                                        | 124.0               | 146.9                     | 83.0                   | 145.4                          | 144.9          | 176.6               | 48.6                     | 126.0                          | 99.0                                                                   | 71.4                                                     |
| Commerce                                        | 76.0                | 77.1                      | 68.2                   | 68.9                           | 68.9           | 127.9               | 125.6                    | 126.4                          | 89.3                                                                   | 98.8                                                     |
| Labour                                          | 139.6               | 142.7                     | 46.6                   | 119.2                          | 119.7          | 76.1                | 14.0                     | 26.1                           | 83.6                                                                   | 34.3                                                     |
| Expatriates' Welfare and<br>Overseas Employment | 230.5               | 216.3                     | 83.4                   | 206.8                          | 216.7          | 337.5               | 169.3                    | 346.9                          | 95.6                                                                   | 102.8                                                    |
| <b>Sub-total = TC</b>                           | <b>16059.2</b>      | <b>10876.6</b>            | <b>3765.2</b>          | <b>9697.4</b>                  | <b>9943.8</b>  | <b>19452.2</b>      | <b>3549.9</b>            | <b>14125.7</b>                 | <b>89.2</b>                                                            | <b>72.6</b>                                              |
| Roads                                           | 3456.8              | 3645.7                    | 1635.2                 | 3557.2                         | 3625.4         | 4607.6              | 1210.8                   | 3995.8                         | 97.6                                                                   | 86.7                                                     |
| Railways                                        | 3878.1              | 3548.7                    | 809.3                  | 2714.2                         | 2858.2         | 4485.2              | 1171.2                   | 3137.5                         | 76.5                                                                   | 70.0                                                     |
| Bridges Division                                | 616.6               | 615.3                     | 218.0                  | 553.5                          | 561.7          | 774.6               | 248.7                    | 609.4                          | 90.0                                                                   | 78.7                                                     |
| Shipping                                        | 264.5               | 242.1                     | 209.8                  | 216.7                          | 242.7          | 108.8               | 78.8                     | 95.4                           | 89.5                                                                   | 87.7                                                     |
| Civil Aviation                                  | 843.5               | 734.8                     | 251.3                  | 588.5                          | 588.5          | 740.8               | 119.9                    | 988.7                          | 80.1                                                                   | 133.5                                                    |
| Post and Tele.                                  | 6999.7              | 2090.0                    | 641.5                  | 2067.3                         | 2067.3         | 8735.3              | 720.6                    | 5298.8                         | 98.9                                                                   | 60.7                                                     |
| <b>Total</b>                                    | <b>67327.4</b>      | <b>61193.8</b>            | <b>18271.3</b>         | <b>50257.5</b>                 | <b>56353.5</b> | <b>81807.3</b>      | <b>20776.9</b>           | <b>56493.4</b>                 | <b>82.1</b>                                                            | <b>69.1</b>                                              |

## Appendix 5: Revenue Collection

(In crore Taka)

|                                        |               | Fiscal Year 2013-14 |                     |                    |                          |               | Fiscal Year 2014-15 |                    |                          |
|----------------------------------------|---------------|---------------------|---------------------|--------------------|--------------------------|---------------|---------------------|--------------------|--------------------------|
|                                        | Actual FY13   | Budget FY14         | Revised Budget FY14 | Actual FY14 (June) | Actual FY14 (Up to June) | Actual FY14   | Budget FY15         | Actual FY15 (June) | Actual FY15 (up to June) |
| <b>Tax Revenue (a+b)</b>               | <b>107452</b> | <b>141219</b>       | <b>130178</b>       | <b>15439</b>       | <b>116560</b>            | <b>116029</b> | <b>155292</b>       | <b>16112</b>       | <b>128781</b>            |
| <b>a. NBR</b>                          | <b>103332</b> | <b>136090</b>       | <b>125000</b>       | <b>14879</b>       | <b>111953</b>            | <b>111421</b> | <b>149720</b>       | <b>15545</b>       | <b>123960</b>            |
| a.1 Income                             | 34403         | 48297               | 44370               | 6782               | 38364                    | 37828         | 56086               | 7240               | 40712                    |
| a.2 VAT                                | 38664         | 49956               | 45877               | 5029               | 41077                    | 41078         | 55013               | 4934               | 45350                    |
| a.3 Import                             | 12631         | 14674               | 13475               | 1360               | 13124                    | 13126         | 14623               | 1588               | 14897                    |
| a.4 Excise                             | 751           | 1310                | 1203                | 22                 | 816                      | 816           | 1251                | 22                 | 999                      |
| a.5 Sup                                | 16302         | 20853               | 19157               | 1612               | 17930                    | 17930         | 21334               | 1672               | 21080                    |
| a.6 Other Taxes                        | 581           | 1000                | 919                 | 73                 | 643                      | 643           | 1414                | 88                 | 921                      |
| <b>b. Non-NBR</b>                      | <b>4121</b>   | <b>5129</b>         | <b>5178</b>         | <b>560</b>         | <b>4607</b>              | <b>4608</b>   | <b>5572</b>         | <b>567</b>         | <b>4821</b>              |
| b.1 NL                                 | 72            | 70                  | 72                  | 8                  | 69                       | 69            | 77                  | 9                  | 70                       |
| b.2 Vehicles                           | 813           | 1155                | 1155                | 100                | 966                      | 966           | 1248                | 171                | 1064                     |
| b.3 Land                               | 517           | 640                 | 687                 | 143                | 693                      | 693           | 738                 | 127                | 675                      |
| b.4 Stamp                              | 2719          | 3264                | 3264                | 309                | 2880                     | 2880          | 3509                | 261                | 3013                     |
| <b>c. Non-tax Revenue</b>              | <b>21396</b>  | <b>26240</b>        | <b>26493</b>        | <b>3081</b>        | <b>24103</b>             | <b>24341</b>  | <b>27662</b>        | <b>2404</b>        | <b>17177</b>             |
| c.1 DP                                 | 4758          | 4693                | 5009                | 263                | 4494                     | 4494          | 4932                | 228                | 3103                     |
| c.2 PO&R                               | 1037          | 1264                | 1294                | 79                 | 818                      | 1054          | 1394                | 109                | 1204                     |
| c.3 T&T                                | 0             | 0                   | 0                   | 0                  | 0                        | 0             | 0                   | 0                  | 0                        |
| c.4 IFT                                | 15601         | 20283               | 20190               | 2739               | 18791                    | 18794         | 21336               | 2067               | 12870                    |
| <b>Total Revenue (a+b+c)</b>           | <b>128849</b> | <b>167459</b>       | <b>156671</b>       | <b>18520</b>       | <b>140663</b>            | <b>140370</b> | <b>182953</b>       | <b>18517</b>       | <b>145958</b>            |
| d. Tax-GDP Ratio<br>(base 2005-06)     | 8.96          | 10.51               | 9.69                | 1.15               | 8.67                     | 8.64          | 10.26               | 1.06               | 8.51                     |
| e. Revenue-GDP ratio<br>(base 2005-06) | 10.75         | 12.46               | 11.66               | 1.38               | 10.47                    | 10.45         | 12.09               | 1.22               | 9.64                     |

## 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 | (June 2015/ June<br>2014)*100 | (Actual FY15 up<br>to June /Actual<br>FY14up to June<br>) *100 | (Actual FY15 up<br>to June / Budget<br>FY15)*100 |
|------------------------------|---------------------------------------------|-------------------------------------|----------------------------------------------|------------------------------------------|-------------------------------|----------------------------------------------------------------|--------------------------------------------------|
| <b>Tax Revenue (a+b)</b>     | <b>92.2</b>                                 | <b>133.8</b>                        | <b>119.3</b>                                 | <b>82.7</b>                              | <b>104.4</b>                  | <b>110.5</b>                                                   | <b>82.9</b>                                      |
| <b>a. NBR</b>                | <b>91.9</b>                                 | <b>134.4</b>                        | <b>119.8</b>                                 | <b>79.4</b>                              | <b>104.5</b>                  | <b>110.7</b>                                                   | <b>82.8</b>                                      |
| a.1 Income                   | 91.9                                        | 148.3                               | 126.4                                        | 26.9                                     | 106.8                         | 106.1                                                          | 72.6                                             |
| a.2 VAT                      | 91.8                                        | 133.9                               | 119.9                                        | 29.3                                     | 98.1                          | 110.4                                                          | 82.4                                             |
| a.3 Import                   | 91.8                                        | 111.4                               | 108.5                                        | 9.4                                      | 116.7                         | 113.5                                                          | 101.9                                            |
| a.4 Excise                   | 91.8                                        | 153.3                               | 103.9                                        | 0.6                                      | 101.0                         | 122.5                                                          | 79.9                                             |
| a.5 Sup                      | 91.9                                        | 119.0                               | 111.4                                        | 12.8                                     | 103.7                         | 117.6                                                          | 98.8                                             |
| a.6 Other Taxes              | 91.9                                        | 219.9                               | 154.0                                        | 0.5                                      | 120.3                         | 143.3                                                          | 65.1                                             |
| <b>b. Non-NBR</b>            | <b>101.0</b>                                | <b>120.9</b>                        | <b>107.6</b>                                 | <b>3.3</b>                               | <b>101.3</b>                  | <b>104.6</b>                                                   | <b>86.5</b>                                      |
| b.1 NL                       | 102.9                                       | 112.8                               | 107.5                                        | 0.0                                      | 109.4                         | 101.5                                                          | 90.0                                             |
| b.2 Vehicles                 | 100.0                                       | 129.2                               | 108.0                                        | 0.7                                      | 170.6                         | 110.1                                                          | 85.3                                             |
| b.3 Land                     | 107.3                                       | 106.4                               | 107.4                                        | 0.5                                      | 88.6                          | 97.3                                                           | 91.4                                             |
| b.4 Stamp                    | 100.0                                       | 121.8                               | 107.5                                        | 2.1                                      | 84.4                          | 104.6                                                          | 85.9                                             |
| <b>c. Non-tax Revenue</b>    | <b>101.0</b>                                | <b>113.6</b>                        | <b>104.4</b>                                 | <b>17.3</b>                              | <b>78.0</b>                   | <b>71.3</b>                                                    | <b>62.1</b>                                      |
| c.1 DP                       | 106.7                                       | 109.8                               | 98.5                                         | 3.2                                      | 86.9                          | 69.0                                                           | 62.9                                             |
| c.2 PO&R                     | 102.4                                       | 132.3                               | 107.7                                        | 0.8                                      | 138.4                         | 147.2                                                          | 86.4                                             |
| c.3 T&T                      | 0.0                                         | 0.0                                 | 0.0                                          | 0.0                                      | -400.0                        | 53.8                                                           | 0.0                                              |
| c.4 IFT                      | 99.5                                        | 113.5                               | 105.7                                        | 13.4                                     | 75.4                          | 68.5                                                           | 60.3                                             |
| <b>Total Revenue (a+b+c)</b> | <b>93.6</b>                                 | <b>130.3</b>                        | <b>116.8</b>                                 | <b>100.0</b>                             | <b>100.0</b>                  | <b>103.8</b>                                                   | <b>79.8</b>                                      |

### Notes:

1. Income= Income/property/profit/wealth
2. Import= Import & export duty
3. Sup= Supplementary duty
4. Ex= Excise taxes
5. NL= Narcotics & Liquor
6. DP= Dividend & profit
7. PO&R= Post office & Railway
8. IFT= Interest/Fees/Tolls & Other receipts

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