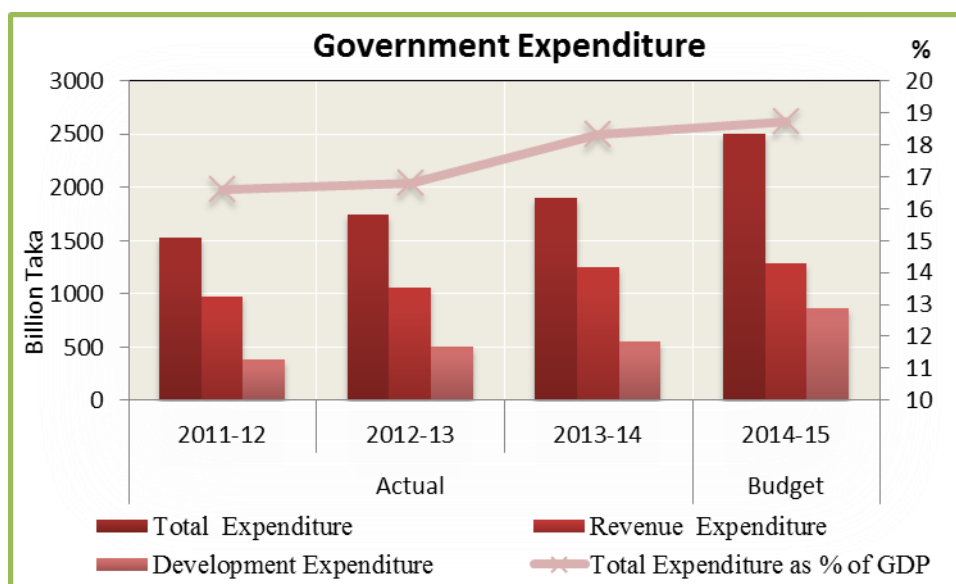




Monthly Report on Fiscal Position

July 2015
Fiscal Year 2015-16



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Executive Summary

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

Government expenditure is shown under two broad categories, namely, Non-Development Expenditure and Development Expenditure. Total actual non-development spending up to July, 2015 in the current fiscal year (FY16) is 5.0 percent of the non-development budget estimates. Actual development expenditure during the same period is 5.9 percent of the development budget estimate.

Revenue income is generated from tax and non-tax sources. Up to July 2015, 6.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (66.2 percent). Total NBR tax collection is 66.2 percent of the annual target. Regarding NTR (Non Tax Revenue) 31.0 percent of the annual target has been achieved.

Balance (Surplus/Deficit) Overall balance of the budget is calculated either by including grants or by excluding grants. Up to July 2015, in current fiscal, overall balance (excluding grants) is +0.17 percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 NON-DEVELOPMENT EXPENDITURE

1.1 NON-DEVELOPMENT EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 SECTOR WISE ALLOCATION & GROWTH

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

TABLE1: NON-DEVELOPMENT EXPENDITURE PATTERN BY SECTOR²

(IN CRORE TAKA)

Sectors	Fiscal Year 2014-15					Fiscal Year 2015-16					
	Budget FY15	Revised Budget FY15	Actual Expenditure FY15	Sector's Share in Actual Expenditure (%) FY15	Actual FY15 as % of Revised Budget	Budget FY16	Budget FY16 as % of Budget FY15	Budget as % of Revised Budget FY15	Budget as % of Actual FY15	Actual FY16 (up to July)	Actual (up to July) as % Budget FY16
GPS	34354.5	27345.6	11374.0	8.7	41.6	52516.9	152.9	192.0	461.7	1148.8	2.2
LGRD	2584.91	2734.9	2671.5	2.1	97.7	2813.5	108.8	102.9	105.3	92.1	3.3
Defense	16239.6	17485.8	17377.3	13.4	99.4	17966.5	110.6	102.7	103.4	827.3	4.6
POS	11290.2	12512.7	11937.7	9.2	95.4	12098.8	107.2	96.7	101.3	1275.2	10.5
Edu	20158.9	20501.7	20260.2	15.6	98.8	22255.8	110.4	108.6	109.8	2078.4	9.3
Health	6796.88	6976.1	6756.1	5.2	96.8	7364.3	108.3	105.6	109.0	666.3	9.0
SSW	11487.1	11056.6	9384.8	7.2	84.9	12976.0	113.0	117.4	138.3	60.5	0.5
Housing	984.19	1114.0	1179.5	0.9	105.9	1031.9	104.9	92.6	87.5	51.6	5.0
RCRA	1284.93	1371.1	1219.6	0.9	88.9	1449.0	112.8	105.7	118.8	56.3	3.9
F&E	44.1328	43.9	41.2	0.0	93.8	61.6	139.5	140.3	149.6	3.4	5.5
Agri	13461.7	13490.0	11550.9	8.9	85.6	13622.4	101.2	101.0	117.9	492.4	3.6
IES	595.228	725.7	704.2	0.5	97.0	655.6	110.1	90.3	93.1	26.9	4.1
Trans	4984.48	4961.1	4730.3	3.6	95.3	5270.1	105.7	106.2	111.4	187.8	3.6
Interest payment	31042.6	29864.8	30954.2	23.8	103.6	35109.0	113.1	117.6	113.4	2296.7	6.5
Total	155309	150184.0	130141.5	100.0	86.7	185191.3	119.2	123.3	142.3	9263.7	5.0

Some of the noteworthy features are:

- For FY16, budget allocation were raised by 23.3 percent over the FY15 revised estimates and 19.2 percent over the original budget
- Up to July 2015, spending in public order and safety, education and health sectors were on the higher side. Below-average utilization in some sectors, like, social security and welfare, general public service, and LGD, RD & Cooperatives sector contributed to less-than-expected performance in total non-development spending
- As a whole, non-development spending up to July 2015 amounts to 5.0 percent of total Non-development budget

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

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

1.1.2 Broad Sector wise Allocation

Allocations for non-development expenditure against different ministries/divisions are also classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment and others. Following table contains broad sector-wise information:

TABLE 2: BROAD SECTOR WISE ALLOCATION

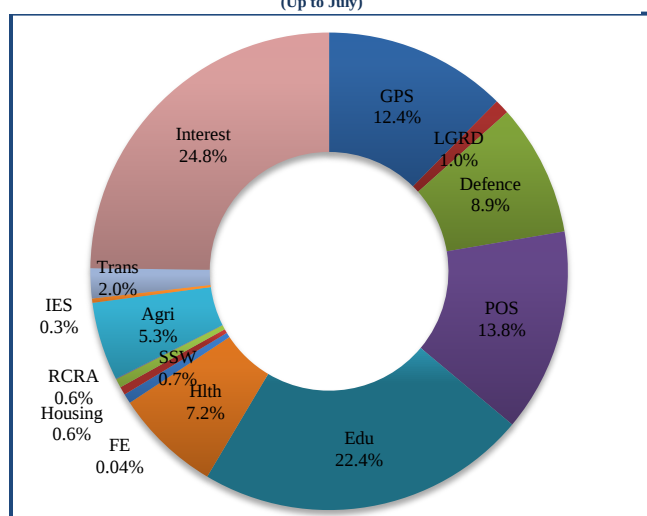
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY15	31.3	30.9	3.7	8.9	23.8	1.48
Sector Share in Budget FY16	44.6	25.1	2.9	7.4	19.0	1.14
Sector share in Actual expenditure FY16 (Up to July)	35.1	31.8	2.1	5.3	24.8	0.90

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

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

1.1.3 Sector Share in Resource Utilization

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



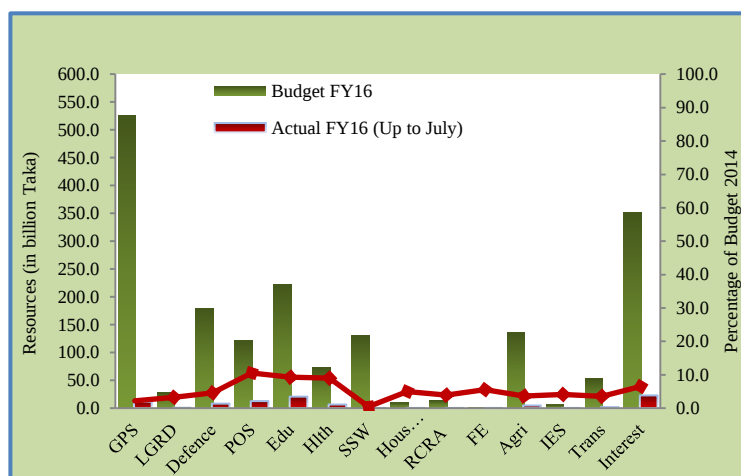
Total non-development spending up to July, 2015 in the current fiscal year is 5.0 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to interest payment (24.8 percent) followed by education (22.4 percent), public order and safety (13.8 percent), general public services (12.4 percent) and defence (8.9 percent).

1.1.4 Sector wise Utilization

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

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



1.1.5 Ministry-wise Utilization

For current 2015-16 fiscal year, actual spending (non-development) up to July, 2015 is 5.0 percent of the budget estimate, which is 0.9 percent lower compared with the same period of the previous fiscal. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

1.2 Non-Development Expenditure: Economic Classification

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

- Up to July 2015, utilization rate of total non-development expenditure is 5.0 percent. As far as economic classification is concerned for some categories, like pay and allowances (9.0 percent) and interest payments (6.5 percent) spending rate is higher than overall utilization rate.

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

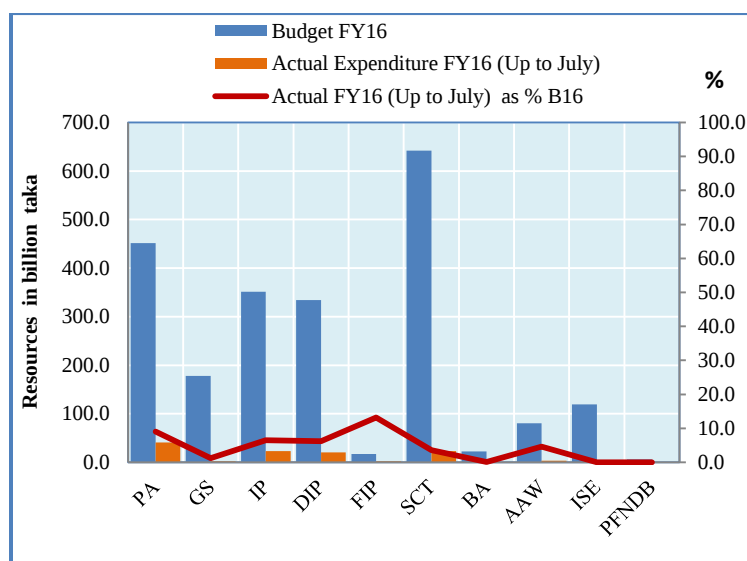
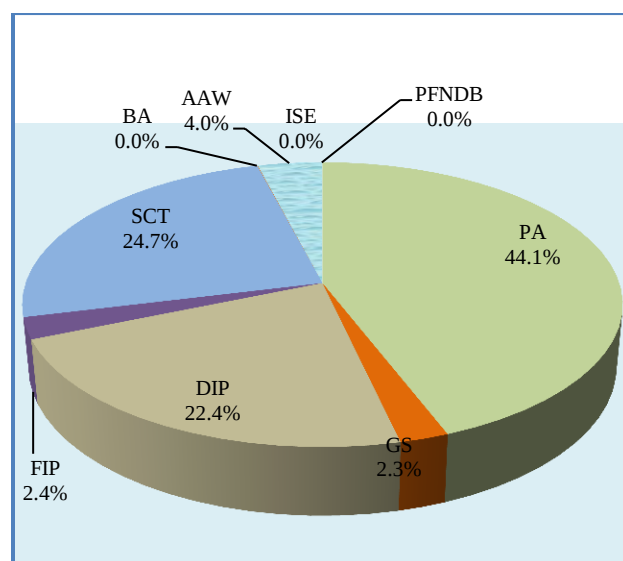


Figure 4: Share of Different Categories in Total Actual Expenditure FY16 (up to July 2015)



2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/divisions for development spending are grouped under 13 broad sectors. Allocation and utilization pattern of **development expenditure**³ is shown in **Table 3**.

- Up to July 2015, actual expenditure is 2.0 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 2.8 percent of revised budget;
- During this period, transport and communication sector made the highest utilization of allocated resources (7.7 percent).
- Among the sectors with large allocation, transport and communication and health sectors showed significant performance.

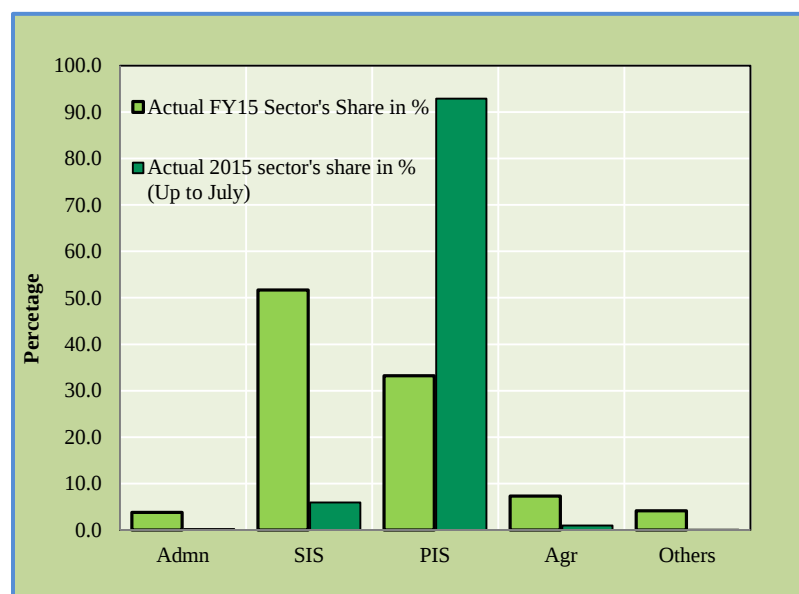
³ Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Fiscal Year 2014-15					Fiscal Year 2015-16				
	Budget FY15	Revised Budget FY15	Actual FY15	Actual FY15 Sector's Share (in %)	Actual FY15 as % of Revised Budget FY15	Budget FY16	Actual FY16 (up to July)	Budget FY16 as % of Revised Budget FY15	Budget FY16 as % of Actual FY15	Actual FY16 as % of Budget FY16 (up to July)
General Public Service	3880.3	5142.7	929.6	1.6	18.1	4179.6	2.6	81.3	449.6	0.1
LGRD	15129.6	16553.3	14704.3	24.5	88.8	18183.0	51.7	109.8	123.7	0.3
Defence	222.5	284.3	107.3	0.2	37.7	415.6	0.0	146.2	387.4	0.0
Public order and safety	1267.4	1369.9	1212.9	2.0	88.5	1532.2	1.0	111.8	126.3	0.1
Education	12609.3	12998.4	10035.8	16.7	77.2	12112.6	8.8	93.2	120.7	0.1
Health	4349.2	4562.1	3657.5	6.1	80.2	5331.2	54.5	116.9	145.8	1.0
Social security and welfare	3710.3	2897.1	1779.1	3.0	61.4	3749.0	0.7	129.4	210.7	0.0
Housing	1073.5	905.7	788.3	1.3	87.0	1885.5	0.0	208.2	239.2	0.0
Recreation, Culture and Religious Affairs	704.9	684.9	642.4	1.1	93.8	833.4	0.6	121.7	129.7	0.1
Fuel & Energy	11495.8	9295.2	5706.4	9.5	61.4	18479.1	0.0	198.8	323.8	0.0
Agriculture	5632.9	4627.8	4359.6	7.3	94.2	6356.7	18.1	137.4	145.8	0.3
Industrial & Economic Service	2279.4	2149.5	1828.9	3.1	85.1	2098.7	0.0	97.6	114.8	0.0
Transport & communication	19452.2	14902.5	14194.2	23.7	95.2	23430.2	1808.3	157.2	165.1	7.7
Total	81807.3	76373.3	59946.3	100.0	78.5	98586.8	1946.3	129.1	164.5	2.0

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 July, 2015 is presented in Figure 5.

➤ From the graph it appears that up to July, 2015 the maximum share of spending went to physical infrastructure (92.9 percent) followed by social infrastructure (5.9 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 COLLECTION⁴

3.1 TOTAL REVENUE

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

TABLE 4: REVENUE COLLECTION POSITION

(In Crore Taka)

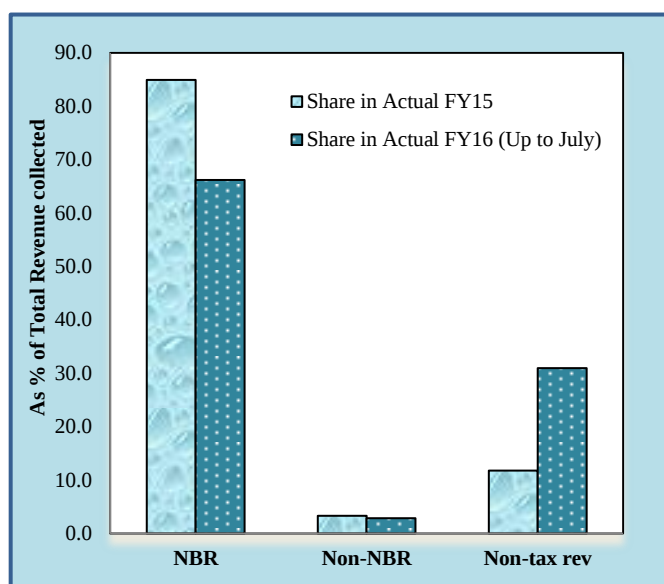
	Fiscal Year 2014-15					Fiscal Year 2015-16			
	Budget FY15	Revised Budget FY15	Actual FY15	Actual FY15 (July)	Actual FY15 (Up to July)	Budget FY16	Actual FY16 (July)	Actual FY16 (up to July)	Actual (up to July) as percentage of Budget FY16
Tax Revenue (a+b)	155292	140676	128781	8345	8345	182244	9203	9203	5.0
a. NBR	149720	135028	123960	8000	8000	176370	8827	8827	5.0
a.1 Income	56086	48614	40712	2512	2512	64971	2363	2363	3.6
a.2 VAT	55013	49573	45350	3141	3141	64263	3606	3606	5.6
a.3 Import	14623	15134	14897	1022	1022	18790	1215	1215	6.5
a.4 Excise	1251	935	999	16	16	1240	32	32	2.6
a.5 Supplementary Duty	21334	19852	21080	1252	1252	25876	1531	1531	124.4
a.6 Other Taxes	1414	920	921	57	57	1231	81	81	1.4
b. Non-NBR	5572	5648	4821	345	345	5874	376	376	1.4
c. Non-tax Revenue	27662	22695	17177	3239	3239	26199	4128	4128	15.8
Total Revenue (a + b + c)	182953	163371	145958	11585	11585	208443	13331	13331	6.4
d. Tax-GDP Ratio (base 2005-06)	10.3	9.3	8.5	0.5	0.5	10.6	0.5	0.5	-
e. Revenue-GDP ratio (base 2005-06)	12.1	10.8	9.6	0.7	0.7	12.1	0.8	0.8	-

- **Total revenue** collection in FY15 was 9.6 percent of GDP (base 2005-06) and 89.3 percent of the revised budget target
- In FY16, total revenue is expected to be scaled up to 12.1 percent of GDP (base 2005-06). This figure is about 27.6 percent higher than the revised budget estimate of FY15 and about 42.8 percent higher than the actual collection in the FY15
- Up to July, 2015 total revenue collection for FY16 increased by 15.1 percent compared to the corresponding period of the previous fiscal year (FY15) and achievement as to annual target is 6.4 percent.

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

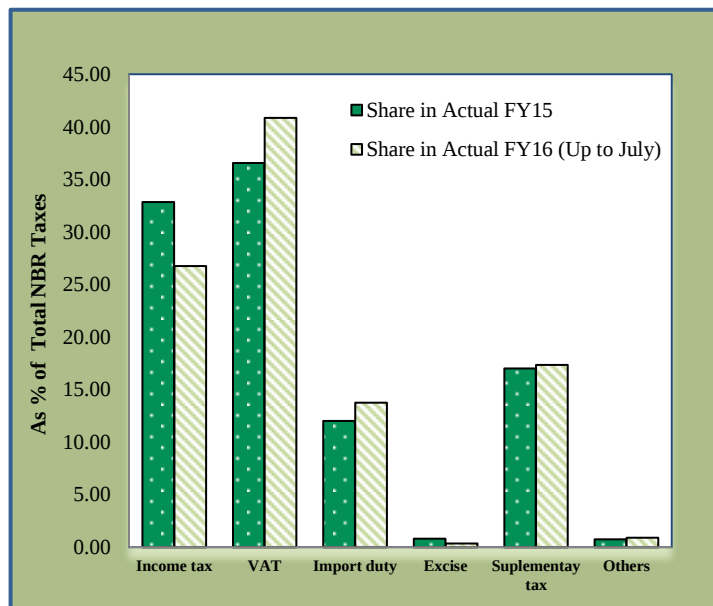
- Major share of the government revenue comes from NBR sources (66.2 percent);
- Growth rates of NBR & Non-NBR tax are 10.3 and 9.0 percent respectively. On the other hand, growth in non-tax revenue collection slowed by 27.4 percent compared to the corresponding period of the previous fiscal year (FY15);
- For tax and non-tax revenue, achievements as to annual target were 5.0 and 15.8 percent respectively.

FIGURE 6: SOURCES OF REVENUE COLLECTION



3.2 Tax Revenue

FIGURE 7: SHARE AMONG NBR TAXES



- In FY15 actual tax revenue collection was 8.5 percent of GDP
- Tax **revenue** collection target for FY16 is 10.6 percent of GDP. This is 29.5 percent higher than the revised budget of FY15 and 41.5 percent higher than the actual collection of the FY15
- In FY16 up to July 2015, major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 40.9 percent was collected from vat, 26.8 percent from income tax, 17.3 percent from supplementary duty and 13.8 percent from import duty.

4.0 Budget Deficit⁵

The following table shows budget deficit position.

TABLE 5: BUDGET DEFICITS

(In Crore Taka)

Description	Year:2014-15			Accounts FY15	Year:2015-16		Accounts FY15 up to July	Accounts FY16 up to July
	Budget	Revised	Accounts July		Budget FY16	Accounts FY16 July		
Revenues	182953.1	163371.0	11584.8	145957.8	208443.3	13330.8	11584.8	13330.8
Tax Revenue	155291.5	140676.2	8345.4	128781.1	182244.1	9203.2	8345.4	9203.2
Non-Tax Revenue	27661.6	22694.8	3239.3	17176.7	26199.2	4127.6	3239.3	4127.6
Foreign Grants	6206.3	5674.0	12.6	2160.0	5800.0	6.0	12.6	6.0
Revenue and Foreign Grants	189159.4	169045.0	11597.4	148117.8	214243.3	13336.7	11597.4	13336.7
Non-Development Expenditure	154234.8	149391.7	8799.0	129575.9	184552.1	9263.7	8799.0	9263.7
Net Outlay for Food Account Operation	308.8	157.0	478.5	2130.8	227.1	6.5	478.5	6.5
Loans & Advances (Net)	9611.0	9635.9	-96.0	9046.8	7754.9	-183.0	-96.0	-183.0
Development Expenditure	86344.0	80476.1	2156.3	62863.4	102559.0	1946.4	2156.3	1946.4
Development Program financed from Revenue Budget	1068.1	785.9	2.3	571.0	632.7	0.1	2.3	0.1
Non-ADP Project	3468.6	3317.0	14.7	2346.1	3339.5	0.0	14.7	0.0
Annual Development Programme	80314.5	75000.0	2139.3	59570.1	97000.0	1946.3	2139.3	1946.3
Non-ADP FFW and Transfer	1492.7	1373.3	0.0	376.2	1586.8	0.0	0.0	0.0
Total Expenditure	250498.6	239660.7	11337.8	203616.9	295093.0	11033.6	11337.8	11033.6
Overall Balance (Including Grants)	-61339.2	-70615.7	259.6	-55499.1	-80849.7	2303.1	259.6	2303.1
Overall Balance (Excluding Grants)	-67545.5	-76289.7	247.0	-57659.1	-86649.7	2297.2	247.0	2297.2
(In percent of GDP 2005-06 base) (Including grants)	-4.05	-4.67	0.02	-3.67	-4.71	0.13	0.02	0.13
(In percent of GDP 2005-06 base) (Excluding grants)	-4.46	-5.04	0.02	-3.81	-5.05	0.13	0.02	0.13

- In FY15, actual budget deficit (excluding grants) as percentage of GDP was 3.81 percent. Including grants it was 3.67 percent of GDP;
- Budget deficit (excluding grants) for FY16 is estimated to be 5.05 percent of GDP (Including grants the deficit is expected to be 4.71 percent of GDP);
- For FY16, actual overall balance up to July, 2015 (excluding grants) as percentage of GDP was 0.13 percent.

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

5.0 Financing

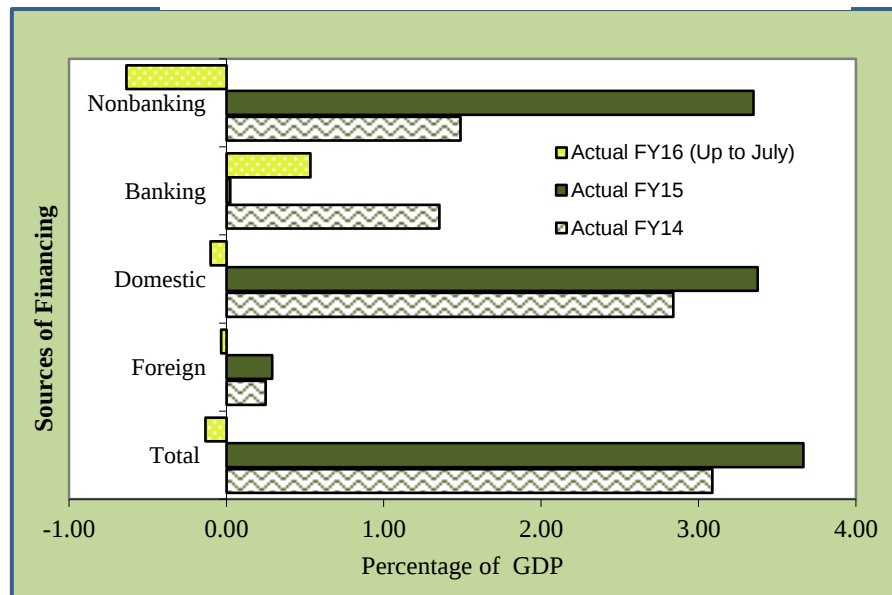
Table 6 & Figure 7 below presents the sources of financing the deficits and their shares as percentage of GDP.

TABLE 6: FINANCING BUDGET DEFICIT

(In crore taka)

Description	Fiscal Year: 2014-15				Fiscal Year: 2015-16		Accounts FY15 up to July	Accounts FY16 up to July
	Budget	Revised	Accounts July	Accounts FY15	Budget	Accounts July		
1.0 Foreign Borrowing-Net	18069.0	15909.0	-1275.4	4402.5	24334.5	-564.8	-1275.4	-564.8
1.1 Foreign Borrowing	26519.0	23872.0	242.7	11484.2	32239.0	186.0	242.7	186.0
1.2 Amortization	-8450.0	-7963.0	-1518.1	-7081.7	-7904.5	-750.8	-1518.1	-750.8
2.0 Domestic Borrowing	43277.2	54714.0	1017.2	51085.4	56523.0	-1738.6	1017.2	-1738.6
2.1 Borrowing from Banking System (Net)	31221.2	31714.0	2500.8	372.7	38523.0	9166.6	2500.8	9166.6
2.1.1 Long-Term Debt (Net)	19824.2	22061.1	1647.3	11898.1	24182.0	2732.1	1647.3	2732.1
2.1.2 Short-Term Debt (Net)	11397.0	9652.9	853.5	-11525.4	14341.0	6434.5	853.5	6434.5
2.2 Non-Bank Borrowing (Net)	12056.0	23000.0	-1483.6	50712.7	18000.0	-10905.2	-1483.6	-10905.2
2.2.1 National Savings Schemes (Net)	9056.0	21000.0	1900.7	28709.8	15000.0	2003.5	1900.7	2003.5
2.2.2 Others	3000.0	2000.0	-3384.3	22002.9	3000.0	-12908.8	-3384.3	-12908.8
Total - Financing :	61346.2	70623.0	-258.2	55487.9	80857.5	-2303.4	-258.2	-2303.4
GDP (2005-06 base)	1513600.0	1513600.0	1513600.0	1513600.0	1716700.0	1716700.0	1513600.0	1716700.0
(In percent of GDP) (2005-06 base) :	4.1	4.7	0.2	3.7	4.7	-0.13	-0.02	-0.13

FIGURE 8: SOURCES OF FINANCING DEFICIT



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

APPENDICES

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

(In crore Taka)

Sectors	Fiscal Year 2014-15					Fiscal Year 2015-16		
	Budget FY15	Revised Budget FY15	Actual FY15 (July)	Actual FY15 (Up to July)	Actual FY15	Budget FY16	Actual FY16 (July)	Actual FY16 2015 (up to July)
General Public Services	34354.5	27345.6	1142.7	1142.7	11374.0	52516.9	1148.8	1148.8
LGRD	2584.9	2734.9	98.6	98.6	2671.5	2813.5	92.1	92.1
Defence	16239.6	17485.8	621.6	621.6	17377.3	17966.5	827.3	827.3
Public Order and safety	11290.2	12512.7	1126.1	1126.1	11937.7	12098.8	1275.2	1275.2
Education & technology	20158.9	20501.7	2041.5	2041.5	20260.2	22255.8	2078.4	2078.4
Health	6796.9	6976.1	615.8	615.8	6756.1	7364.3	666.3	666.3
Social Security and Welfare	11487.1	11056.6	362.4	362.4	9384.8	12976.0	60.5	60.5
Housing	984.2	1114.0	54.4	54.4	1179.5	1031.9	51.6	51.6
Recreation, Culture and Religious Affairs	1284.9	1371.1	50.5	50.5	1219.6	1449.0	56.3	56.3
Fuel and Energy	44.1	43.9	3.2	3.2	41.2	61.6	3.4	3.4
Agriculture	13461.7	13490.0	395.9	395.9	11550.9	13622.4	492.4	492.4
Industrial & Economic Services	595.2	725.7	25.8	25.8	704.2	655.6	26.9	26.9
Transport and Communication	4984.5	4961.1	197.1	197.1	4730.3	5270.1	187.8	187.8
Interest	31042.6	29864.8	2065.7	2065.7	30954.2	35109.0	2296.7	2296.7
Total - Non-Development Revenue Expenditure	155309.4	150184.0	8801.2	8801.2	130141.5	185191.3	6395	9263.7

Appendix 2: Ministry wise Non-Development Expenditure

(In crore Taka)

	Actual 2014	Fiscal Year 2014-15 (in crore taka)					Fiscal Year 2015-16 (in crore taka)			Actual FY16 (up to July) as % Budget
		Budget FY15	Revised Budget FY15	Actual FY15 (July)	Actual FY15 (Up to July)	Actual FY15	Budget FY16	Actual FY16 (July)	Actual FY16 (up to July)	
Sub-total = GPS	13656.3	34354.5	27345.6	1142.7	1142.7	11374.0	52516.9	1148.8	1148.8	2.2
President	11.6	14.3	14.5	1.1	1.1	13.8	16.2	1.1	1.1	6.8
Parliament	129.4	196.2	199.8	10.9	10.9	177.2	196.6	8.9	8.9	4.5
Prime minister's Office	296.8	315.2	325.1	15.7	15.7	299.7	304.7	15.9	15.9	5.2
Cabinet Div	27.3	31.9	34.6	1.9	1.9	31.0	38.7	1.9	1.9	4.9
Election Com	824.9	214.1	249.0	8.2	8.2	193.3	520.9	11.6	11.6	2.2

		Fiscal Year 2014-15 (in crore taka)					Fiscal Year 2015-16 (in crore taka)			Actual FY16 (up to July) as % Budget
	Actual 2014	Budget FY15	Revised Budget FY15	Actual FY15 (July)	Actual FY15 (Up to July)	Actual FY15	Budget FY16	Actual FY16 (July)	Actual FY16 (up to July)	
Establishment	975.7	1099.7	1224.1	90.1	90.1	1134.5	1284.3	92.7	92.7	7.2
Public Service Commission	30.0	30.5	31.4	1.8	1.8	30.0	34.1	1.7	1.7	5.1
Finance Div	9035.9	30003.5	22847.2	914.3	914.3	7390.9	47558.3	921.1	921.1	1.9
Banking Division	1036.1	1255.4	1177.5	50.0	50.0	1127.4	1339.3	54.1	54.1	4.0
Internal Resource Division (IRD)	367.1	71.2	70.4	0.3	0.3	66.7	95.0	0.3	0.3	0.3
Economic Relation Division (ERD)	104.7	144.7	147.5	2.2	2.2	128.4	88.1	2.4	2.4	2.7
Planning Division	36.9	56.2	51.6	2.7	2.7	43.7	59.3	3.4	3.4	5.8
IMED	12.4	15.9	15.8	1.0	1.0	14.1	23.2	1.6	1.6	6.9
Statistics Division	134.9	169.1	168.6	13.8	13.8	150.5	172.2	16.4	16.4	9.5
Foreign Affairs	632.7	736.5	788.6	28.9	28.9	572.9	786.1	15.5	15.5	2.0
Tax Ombudsman	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-
Sub-total = LGRD	2446.3	2584.9	2734.9	98.6	98.6	2671.5	2813.5	92.1	92.1	3.3
LGD	1863.1	1996.6	2140.2	81.0	81.0	2073.2	2217.4	74.2	74.2	3.3
RD Div	314.3	329.2	333.9	17.3	17.3	338.2	327.6	17.6	17.6	5.4
CHT	269.0	259.1	260.8	0.3	0.3	260.1	268.5	0.3	0.3	0.1
Sub-total = Defense	13686.2	16239.6	17485.8	621.6	621.6	17377.3	17966.5	827.3	827.3	4.6
Def. Service	13425.0	15997.7	17234.7	602.1	602.1	17093.4	17655.9	805.9	805.9	4.6
Def.- Others	247.8	220.3	227.7	18.4	18.4	258.8	289.8	20.5	20.5	7.1
Sub-total=POS	10692.8	11290.2	12512.7	1126.1	1126.1	11937.7	12098.8	1275.2	1275.2	10.5
Law & Justice	592.3	666.1	687.9	85.5	85.5	651.8	713.2	88.2	88.2	12.4
Legislative & Parliament	10.2	12.8	13.4	0.9	0.9	11.0	14.8	0.9	0.9	6.2
Supreme Court	92.8	100.3	111.1	8.2	8.2	104.8	111.1	9.6	9.6	8.7
Judiciary Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Home Affairs	9953.1	10454.4	11637.5	1027.1	1027.1	11111.2	11203.5	1171.9	1171.9	10.5
Anti-Corruption Commission	44.5	56.6	62.7	4.4	4.4	58.9	56.3	4.5	4.5	0.0
Sub-total = Edu	18029.3	20158.9	20501.7	2041.5	2041.5	20260.2	22255.8	2078.4	2078.4	9.3
Primary & Mass Education	6656.7	7895.3	8084.2	1147.0	1147.0	7909.9	8959.6	1159.5	1159.5	12.9
Education	11096.7	11892.7	12055.2	892.2	892.2	12037.5	12905.8	917.8	917.8	7.1
Sc. & Tech	208.5	222.9	232.1	0.6	0.6	227.8	249.7	0.6	0.6	0.2

		Fiscal Year 2014-15 (in crore taka)					Fiscal Year 2015-16 (in crore taka)			Actual FY16 (up to July) as % Budget
	Actual 2014	Budget FY15	Revised Budget FY15	Actual FY15 (July)	Actual FY15 (Up to July)	Actual FY15	Budget FY16	Actual FY16 (July)	Actual FY16 (up to July)	
ICT	67.5	148.0	130.2	1.7	1.7	140.7	0.4	0.4	0.0	0.0
Sub-total = Health	1154.0	6796.9	6976.1	615.8	615.8	6756.1	7364.3	666.3	666.3	9.0
Health & Family Planning Affairs	1154.0	6796.9	6976.1	615.8	615.8	6756.1	7364.3	666.3	666.3	9.0
Sub-total = SSW	8692.1	11487.1	11056.6	362.4	362.4	9384.8	12976.0	60.5	60.5	0.5
Social Welfare	1102.6	2712.5	2691.6	34.6	34.6	2638.2	3055.9	32.5	32.5	1.1
Women & Children Affairs	919.0	1379.9	1405.7	10.8	10.8	1328.9	1528.4	10.5	10.5	0.7
Liberation Affairs	5741.9	1432.7	1428.9	303.5	303.5	1271.0	2235.6	0.3	0.3	0.0
Food	928.5	1101.1	790.6	5.2	5.2	416.3	1046.6	8.0	8.0	0.8
Disaster Management	0.0	4860.9	4739.8	8.4	8.4	3730.4	5109.4	9.2	9.2	0.2
Sub-total = HCS	928.5	984.2	1114.0	54.4	54.4	1179.5	1031.9	51.6	51.6	5.0
Housing	928.5	984.2	1114.0	54.4	54.4	1179.5	1031.9	51.6	51.6	5.0
Sub-total = RCRA	1171.3	1284.9	1371.1	50.5	50.5	1219.6	1449.0	56.3	56.3	3.9
Information	414.4	471.9	482.4	23.7	23.7	454.8	530.2	25.0	25.0	4.7
Cultural Affairs	180.9	159.7	219.6	3.8	3.8	213.7	237.8	4.7	4.7	2.0
Religious Affairs	142.8	163.8	168.0	0.4	0.4	155.0	175.9	0.4	0.4	0.2
Youth	433.2	489.5	501.1	22.5	22.5	396.1	505.0	26.2	26.2	5.2
Sub-total = FE	34.2	44.1	43.9	3.2	3.2	41.2	61.6	3.4	3.4	5.5
Fuel & Energy	28.5	32.9	32.8	2.6	2.6	31.7	43.3	2.9	2.9	6.7
Power	5.7	11.2	11.1	0.6	0.6	9.5	18.3	0.5	0.5	2.9
Sub-total = Agri	13204.8	13461.7	13490.0	395.9	395.9	11550.9	13622.4	492.4	492.4	3.6
Agriculture	10802.2	10865.8	10846.5	211.7	211.7	8939.2	10875.0	310.9	310.9	2.9
Fisheries	576.9	642.4	659.5	58.9	58.9	646.9	692.1	58.2	58.2	8.4
Environment	466.2	498.0	515.3	34.0	34.0	501.8	543.3	34.3	34.3	6.3
Land	614.7	667.6	680.8	90.4	90.4	681.6	688.0	88.3	88.3	12.8
Water	744.9	787.9	787.9	0.9	0.9	781.5	823.9	0.7	0.7	0.1
Sub-total = IES	546.5	595.2	725.7	25.8	25.8	704.2	655.6	26.9	26.9	4.1
Industries	120.5	173.3	253.0	1.7	1.7	248.9	139.6	1.9	1.9	1.4
Jute and Text	80.6	78.6	89.5	5.3	5.3	85.3	103.9	6.1	6.1	5.9
Commerce	174.8	113.6	136.9	5.1	5.1	180.3	139.1	5.2	5.2	3.7

		Fiscal Year 2014-15 (in crore taka)					Fiscal Year 2015-16 (in crore taka)			Actual FY16 (up to July) as % Budget
	Actual 2014	Budget FY15	Revised Budget FY15	Actual FY15 (July)	Actual FY15 (Up to July)	Actual FY15	Budget FY16	Actual FY16 (July)	Actual FY16 (up to July)	
Labour	42.2	71.5	71.0	4.6	4.6	61.5	87.8	4.8	4.8	5.5
Expatriates	128.4	158.2	175.4	9.1	9.1	128.1	185.3	8.9	8.9	4.8
Sub-total = TC	4300.0	4984.5	4961.1	197.1	197.1	4730.3	5270.1	187.8	187.8	3.6
Roads	1935.0	2256.4	2263.6	34.7	34.7	2145.0	2236.3	31.4	31.4	1.4
Railway	1603.9	1878.5	1877.9	105.6	105.6	1811.8	2066.6	94.6	94.6	4.6
Bridges Division	0.0	1.7	1.4	0.0	0.0	0.0	31.8	0.0	0.0	0.0
Shipping	233.7	247.4	248.0	2.2	2.2	236.4	292.1	2.3	2.3	0.8
Civil Aviation	30.8	50.8	41.5	0.9	0.9	42.3	43.0	1.2	1.2	2.8
Post & Telecommunication	496.6	549.7	528.8	53.6	53.6	494.8	600.5	58.2	58.2	9.7
Sub-total = Interest	28221.5	31042.6	29864.8	2065.7	2065.7	30954.2	35109.0	2296.7	2296.7	6.5
Domestic	26617.0	29304.5	28186.7	1884.0	1884.0	29417.4	33396.0	2071.0	2071.0	6.2
Foreign	1604.4	1738.1	1678.1	181.7	181.7	1536.8	1713.0	225.7	225.7	13.2
Total Non-Development Revenue Expenditure	116763.9	155309.4	150184.0	8801.2	8801.2	130141.5	185191.3	9263.7	9263.7	5.0

APPENDIX 3: NON-DEVELOPMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

Description	Budget FY15 (Crore Taka)	Revised Budget FY15 (Crore Taka)	Actual FY15 (Crore Taka)	Actual FY15 (Up to July) (Crore Taka)	Budget FY16 as % of Revised Budget FY15	Actual FY15 (Up to July) as % of Budget FY15	Actual FY16 (Up to July) as % of Budget FY16
Pay and Allowances	28708.5	29349.1	28849.8	4085.7	153.8	14.5	9.0
Pay of Officers	3016.6	3187.5	3126.4	263.3	205.6	8.1	4.0
Pay of Establishment	10345.9	10520.0	10527.9	1476.9	211.7	14.6	6.6
Allowances	15346.0	15641.6	15195.6	2345.5	104.4	15.7	14.4
Goods and Services	16370.1	17385.5	16533.3	212.7	102.6	1.5	1.2
Supplies and Services	11918.9	12666.4	11975.6	176.0	103.4	1.7	1.3
Repairs, Maintenance & Rehabilitation	4451.2	4719.1	4557.7	36.7	100.3	0.7	0.8
Interest Payments	31042.6	29864.8	30954.2	2296.7	117.6	6.7	6.5
Domestic	29304.5	28186.7	29417.4	2071.0	118.5	6.4	6.2
Foreign	1738.1	1678.1	1536.8	225.7	102.1	10.5	13.2
Subsidies and Current Transfers	50224.8	50482.8	42456.9	2292.8	127.2	4.6	3.6
Subsidies	16652.9	16515.5	12512.6	868.8	95.5	5.2	5.5

Description	Budget FY15 (Crore Taka)	Revised Budget FY15 (Crore Taka)	Actual FY15 (Crore Taka)	Actual FY15 (Up to July) (Crore Taka)	Budget FY16 as % of Revised Budget FY15	Actual FY15 (Up to July) as % of Budget FY15	Actual FY16 (Up to July) as % of Budget FY16
Grants in Aid	24965.4	25235.4	22654.5	893.6	145.7	4.5	2.4
Contributions to Intl Organization	112.2	113.5	48.1	0.0	69.3	0.0	0.1
Write-off of loans & advances	4.0	4.0	1.3	0.0	100.0	0.0	0.0
Pensions and Gratuiities'	8483.2	8607.4	7237.0	530.3	134.6	3.7	4.6
Others	7.0	7.0				0.0	0.0
Block Allocation	1885.1	288.9	188.7	3.2	785.5	0.3	0.1
Unexpected	1500.0	30.0	2.1	0.0	6666.7	0.0	0.0
Others	385.1	258.9	185.1	3.2	104.1	1.4	1.2
Deduct	0.0	0.0	0.8	0.0	-	-	-
Recoveries	0.0	0.0	0.8	0.0	-	-	-
Non-Development Revenue Expenditure (A)	128231.1	127371.1	118983.0	8891.1	129.2	6.8	5.4
Acquisition of Assets and Works (B)	7025.3	8231.0	7885.6	372.6	97.7	0.4	4.6
Acquisition of Assets	5763.4	6456.5	6051.4	369.1	103.5	0.5	5.5
Acquisition of Land Assets	143.9	192.6	184.5	0.0	82.0	0.0	0.0
Construction and Works	1118.1	1582.0	1649.7	3.5	75.7	0.0	0.3
Augmented Non-Development Revenue Expenditure (A+B)	135256.5	135602.1	126868.6	9263.7	127.3	6.5	5.4
Investments in Shares and Equities (C)	18985.3	13796.6	2708.0	0.0	86.6	0.0	0.0
Share Capital	11160.3	7471.6	82.2	0.0	67.3	0.0	0.0
Equity Investment	2800.0	1300.0	0.0	0.0	146.2	0.0	0.0
Investment for Recapitalization	5000.0	5000.0	2617.0	0.0	100.0	0.0	0.0
Others	25.0	25.0	8.9	0.0	100.0	0.0	0.0
Programmes Financed from Non- Development Budget (D)	1068.1	785.9	571.0	0.1	80.5	0.2	0.0
Detail Estimates	307.3	593.6	471.8	0.0	65.0	0.7	0.0
Block Allocation	760.8	192.2	99.2	0.1	128.4	0.0	0.0
Total - Non-Development Expenditure (A+B+C+D) :	155309.9	150184.6	130147.6	9263.7	123.3	5.7	5.0

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(IN CRORE TAKA)

	Fiscal Year 2014-15					Fiscal Year 2015-16				
	Budget FY15	Revised Budget FY15	Actual FY15 (July)	Actual FY15 (Up to July)	Actual FY15	Budget FY16	Actual FY16 (July)	Actual FY16 (up to July)	Actual FY15 (up to July) as % of Revised Budget FY15	Actual FY16 (up to July) as % Budget FY16
Sub-total = GPS	3880.3	5142.7	23.5	23.5	929.6	4179.6	2.6	2.6	0.5	0.1
Parliament	22.9	5.6	0.1	0.1	3.0	6.7	0.1	0.1	1.8	1.2
PMO	446.0	483.0	0.1	0.1	367.3	496.2	0.1	0.1	0.0	0.0
Cabinet	11.0	0.9	0.0	0.0	0.0	11.5	0.0	0.0	0.0	0.0
Election Com.	513.3	599.2	0.1	0.1	131.0	964.6	0.0	0.0	0.0	0.0
Establishment	129.0	67.2	0.0	0.0	60.4	163.7	0.0	0.0	0.0	0.0
Public Service Com	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Finance Division	259.9	124.2	23.2	23.2	86.5	425.4	0.0	0.0	18.7	0.0
Banking Division	438.0	178.1	0.0	0.0	69.3	460.6	0.0	0.0	0.0	0.0
IRD	33.1	28.4	0.0	0.0	6.4	109.4	0.0	0.0	0.0	0.0
ERD	39.7	31.0	0.0	0.0	61.3	62.7	0.0	1.6	0.0	2.6
Planning Division	1568.5	3393.0	0.0	0.0	71.4	1026.5	0.7	0.0	0.0	0.0
IMED	107.4	81.0	0.0	0.0	45.2	115.5	0.0	0.7	0.0	0.6
Statistics Division	211.5	66.1	0.0	0.0	45.2	221.1	0.0	0.0	0.1	0.0
Foreign Affairs	100.0	85.0	0.0	0.0	0.3	116.0	0.0	0.0	0.0	0.0
Sub-total = LGRD	15129.6	16553.3	297.2	297.2	14704.3	18183.0	51.7	51.7	1.8	0.3
LGD	13467.0	14860.7	24.2	269.5	13032.5	16650.1	10.6	10.6	1.8	0.1
RD	1186.6	1269.2	3.4	24.2	1248.9	1022.5	41.1	41.1	1.9	4.0
CHT	476.0	423.4	0.0	3.4	422.9	510.4	0.0	0.0	0.8	0.0
Sub-total = Defense	222.5	284.3	0.0	0.0	107.3	415.6	0.0	0.0	0.0	0.0
Defense Service	222.5	284.3	0.0	0.0	107.3	415.6	0.0	0.0	0.0	0.0
Def.-Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Sub-total=POS	1267.4	1369.9	10.7	10.7	1212.9	1532.2	1.0	1.0	0.8	0.1
Law & Justice	340.0	257.3	0.0	0.0	217.6	329.0	0.0	0.0	0.0	0.0
Legislative & Parliament	9.3	4.8	0.0	0.0	0.1	6.5	0.0	0.0	0.0	0.0
Supreme Court	13.0	13.0	0.0	0.0	7.2	1.0	0.0	0.0	0.0	0.0
Judicial Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Ministry of Home Affairs.	903.1	1092.9	10.7	10.7	986.2	1188.7	0.9	0.9	1.0	0.1
Anti-Corruption Commission	2.0	1.8	0.0	0.0	1.8	7.1	0.0	0.0	0.0	0.0
Sub-total = Education	12609.3	12998.4	32.3	32.3	10035.8	12112.6	8.8	8.8	0.2	0.1
PMED	5778.1	4333.3	23.2	23.2	3972.7	5541.7	5.2	5.2	0.5	0.1
Education	3647.0	4142.3	3.0	3.0	4087.7	4197.3	0.1	0.1	0.1	0.0
Sc. & Tech.	2304.6	3719.1	2.3	2.3	1144.6	1300.7	3.6	3.6	0.1	0.3
ICT	879.6	803.7	3.7	3.7	830.8	1072.8	0.0	0.0	0.5	0.0
Sub-total = Health	4349.2	4562.1	29.7	29.7	3657.5	5331.2	54.5	54.5	0.7	1.0

	Fiscal Year 2014-15					Fiscal Year 2015-16				
	Budget FY15	Revised Budget FY15	Actual FY15 (July)	Actual FY15 (Up to July)	Actual FY15	Budget FY16	Actual FY16 (July)	Actual FY16 (up to July)	Actual FY15 (up to July) as % of Revised Budget FY15	Actual FY16 (up to July) as % Budget FY16
HFW	4349.2	4562.1	29.7	29.7	3657.5	5331.2	54.5	54.5	0.7	1.0
Sub-total = SSW	3710.3	2897.1	19.8	19.8	1779.1	3749.0	0.7	0.7	0.7	0.0
SW	190.7	99.7	2.3	2.3	88.7	200.1	0.5	0.5	2.3	0.2
Women's Affairs'	200.0	126.5	0.4	0.4	130.0	150.2	0.2	0.2	0.3	0.1
Lib. Affairs	310.0	208.0	0.0	0.0	207.8	443.1	0.0	0.0	0.0	0.0
Food	584.2	345.3	0.3	0.3	327.0	624.9	0.0	0.0	0.1	0.0
Disaster & Relief	2425.4	2117.6	16.8	16.8	1025.6	2330.7	0.0	0.0	0.8	0.0
Sub-total = HCS	1073.5	905.7	8.9	8.9	788.3	1885.5	0.0	0.0	1.0	0.0
Housing	1073.5	905.7	8.9	8.9	788.3	1885.5	0.0	0.0	1.0	0.0
Sub-total = RCRA	704.9	684.9	0.1	0.1	642.4	833.4	0.6	0.6	0.0	0.1
Information	119.0	112.8	0.0	0.0	101.7	125.5	0.6	0.6	0.0	0.5
Cultural Affairs	97.9	81.9	0.0	0.0	80.7	126.8	0.0	0.0	0.0	0.0
Religious Affairs.	183.0	224.8	0.0	0.0	224.8	251.9	0.0	0.0	0.0	0.0
Youth	305.0	265.4	0.1	0.1	235.2	329.2	0.0	0.0	0.0	0.0
Sub-total = FE	11495.8	9295.2	19.6	19.6	5706.4	18479.1	0.0	0.0	0.2	0.0
Energy	2222.9	1019.3	0.0	0.0	1013.8	1994.0	0.0	0.0	0.0	0.0
Power	9272.9	8276.0	19.6	19.6	4692.6	16485.2	0.0	0.0	0.2	0.0
Sub-total = Agriculture	5632.9	4627.8	22.7	22.7	4359.6	6356.7	18.1	18.1	0.5	0.3
Agriculture	1524.1	1431.6	20.2	20.2	1406.2	1823.9	17.7	17.7	1.4	1.0
Fisheries	701.6	545.5	1.3	1.3	497.1	796.8	0.2	0.2	0.2	0.0
Environment	412.9	419.8	0.8	0.8	367.1	475.6	0.2	0.2	0.2	0.0
Land	163.4	89.1	0.3	0.3	27.9	198.5	0.0	0.0	0.4	0.0
Water	2831.0	2141.8	0.0	0.0	2061.2	3062.0	0.0	0.0	0.0	0.0
Sub-total = IES	2279.4	2149.5	0.2	0.2	1828.9	2098.7	0.0	0.0	0.0	0.0
Industries	1561.4	1356.0	0.0	0.0	1194.0	1232.6	0.0	0.0	0.0	0.0
Textiles	176.6	142.3	0.1	0.1	125.9	180.0	0.0	0.0	0.1	0.0
Commerce	127.9	140.1	0.0	0.0	134.1	220.4	0.0	0.0	0.0	0.0
Labour	76.1	154.8	0.0	0.0	26.1	213.8	0.0	0.0	0.0	0.0
Expatriates' Welfare and Overseas Employment	337.5	356.3	0.0	0.0	348.8	252.0	0.0	0.0	0.0	0.0
Sub-total = TC	19452.2	14902.5	1674.7	1674.7	14194.2	23430.2	1808.3	1808.3	11.2	7.7
Roads	4607.6	4395.7	0.1	0.1	3956.9	5675.1	12.1	12.1	0.0	0.2
Railways	4485.2	3450.0	51.6	51.6	3157.6	5650.0	0.1	0.1	1.5	0.0
Bridges Division	774.6	668.7	0.0	0.0	661.7	1084.2	0.0	0.0	0.0	0.0
Shipping	108.8	104.6	0.0	0.0	95.4	328.7	0.0	0.0	0.0	0.0
Civil Aviation	740.8	984.8	10.5	10.5	1023.8	1771.3	0.0	0.0	1.1	0.0
Post and Tele.	8735.3	5298.8	1612.5	1612.5	5298.8	8921.0	1796.0	1796.0	30.4	20.1
Total	81807.3	76373.3	2139.3	2139.3	59946.3	98586.8	1946.3	1946.3	2.8	2.0

Appendix 5: Revenue Collection

(In crore Taka)

		Fiscal Year 2014-15					Fiscal Year 2014-15		
	Actual FY14	Budget FY15	Revised Budget FY15	Actual FY15 (July)	Actual FY15 (Up to July)	Actual FY15	Budget FY16	Actual FY16 (July)	Actual FY16 (up to July)
Tax Revenue (a+b)	116029	155292	140676	8345	8345	128781	182244	9203	9203
a. NBR	111421	149720	135028	8000	8000	123960	176370	8827	8827
a.1 Income	37828	56086	48614	2512	2512	40712	64971	2363	2363
a.2 VAT	41078	55013	49573	3141	3141	45350	64263	3606	3606
a.3 Import	13126	14623	15134	1022	1022	14897	18790	1215	1215
a.4 Excise	17930	1251	935	16	16	999	1240	32	32
a.5 Sup	643	21334	19852	1252	1252	21080	25876	1531	1531
a.6 Other Taxes	643	1414	920	57	57	921	1231	81	81
b. Non-NBR	4608	5572	5648	345	345	4821	5874	376	376
b.1 NL	69	77	95	5	5	70	99	5	5
b.2 Vehicles	966	1248	1248	75	75	1064	1297	128	128
b.3 Land	693	738	797	44	44	675	829	63	63
b.4 Stamp	2880	3509	3509	221	221	3013	3649	180	180
c. Non-tax Revenue	24341	27662	22695	3239	3239	17177	26199	4128	4128
c.1 DP	4494	4932	3104	281	281	3103	5201	177	177
c.2 PO&R	1054	1394	1374	41	41	1204	1429	38	38
c.3 T&T	0	0	0	0	0	0	0	0	0
c.4 IFT	18794	21336	18217	2918	2918	12870	19569	3912	3912
Total Revenue (a+b+c)	140370	182953	163371	11585	11585	145958	208443	13331	13331
f. Tax-GDP Ratio (base 2005-06)	8.64	10.3	9.3	0.55	0.55	8.51	10.62	0.54	0.54
g. Revenue-GDP ratio (base 2005-06)	10.45	12.1	10.8	0.77	0.77	9.64	12.14	0.78	0.78

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY15/Budget FY15)*100	(Budget FY16/Actual FY15)*100	(Budget FY16/ Revised Budget FY15)*100	Share in Total Revenue Actual FY15	(July 2016/ July 2015)*100	(Actual FY16 up to July /Actual FY15 up to July) *100	(Actual FY16 up to July / Budget FY16)*100
Tax Revenue (a+b)	90.6	141.5	129.5	88.2	110.3	110.3	5.0
a. NBR	90.2	142.3	130.6	84.9	110.3	110.3	5.0
a.1 Income	86.7	159.6	133.6	27.9	94.1	94.1	3.6
a.2 VAT	90.1	141.7	129.6	31.1	114.8	114.8	5.6
a.3 Import	103.5	126.1	124.2	10.2	118.8	118.8	6.5
a.4 Excise	74.8	124.1	132.6	0.7	198.2	198.2	2.6
a.5 Sup	93.1	122.7	130.3	14.4	122.3	122.3	5.9
a.6 Other Taxes	65.1	133.6	133.8	0.6	142.7	142.7	6.6
b. Non-NBR	101.4	121.8	104.0	3.3	109.0	109.0	6.4
b.1 NL	122.7	141.9	104.0	0.0	95.7	95.7	5.2
b.2 Vehicles	100.0	121.9	104.0	0.7	170.6	170.6	9.9
b.3 Land	108.0	122.9	104.0	0.5	143.6	143.6	7.6
b.4 Stamp	100.0	121.1	104.0	2.1	81.5	81.5	4.9
c. Non-tax Revenue	82.0	152.5	115.4	11.8	127.4	127.4	15.8
c.1 DP	62.9	167.6	167.6	2.1	63.1	63.1	3.4
c.2 PO&R	98.6	118.7	104.0	0.8	93.3	93.3	2.7
c.3 T&T	0.0	0.0	0.0	0.0	700.0	700.0	0.0
c.4 IFT	85.4	152.1	107.4	8.8	134.1	134.1	20.0
Total Revenue (a+b+c)	89.3	142.8	127.6	100.0	115.1	115.1	6.4

Notes:

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

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