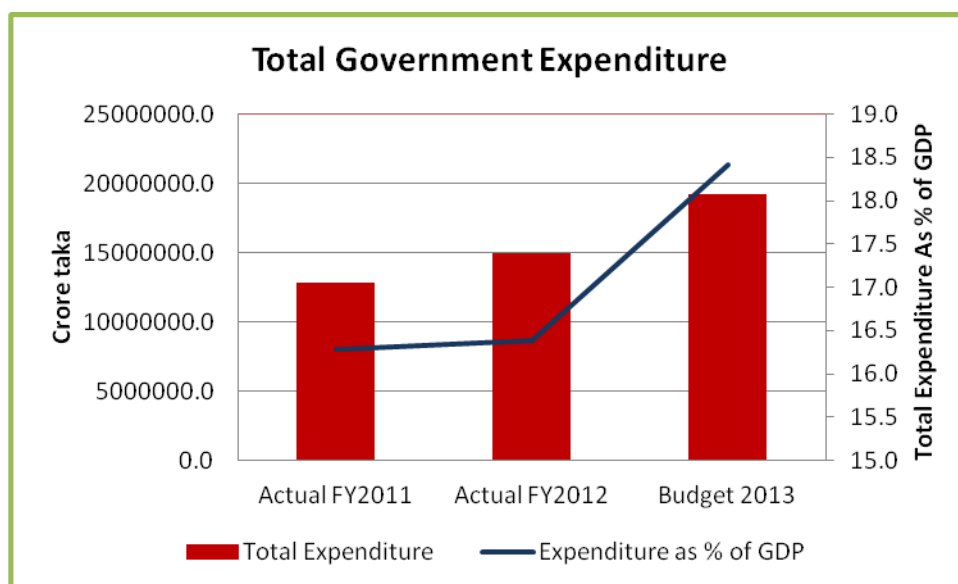




Monthly Report on Fiscal Position

June 2013
Fiscal Year 2012-13



PREPARED BY: Macroeconomic Wing
Finance Division
Ministry Of Finance
Government People's Republic of Bangladesh

CONTRIBUTED BY: Dr. Mohammad Altaf-Ul-Alam
Senior Assistant Secretary
&
Rehana Perven
Deputy Secretary

GUIDED BY: Moinul Islam, Additional Secretary
Finance Division, Ministry of Finance

Contents

<i>Executive Summary</i>	i
1.0 Non Development Expenditure	1
1.1 Non-Development expenditure: General Classification	1
1.1.1 Sector wise Allocation & Growth	1
1.1.2 Broad Sector-wise Allocation	2
1.1.3 Sector Share in Resource Utilization	2
1.1.4 Sector-wise Utilization	3
1.1.5 Ministry-wise Utilization	3
1.2 Non-Development Expenditure: Economic Classification	4
2.0 Development Expenditure	4
2.1 Allocation & Utilization Pattern of Development Expenditure	5
2.3 Broad Sector-wise Utilization Pattern	5
2.3 Ministry-wise Utilization Pattern	6
3.0 Revenue Collection	6
3.1 Total Revenue	6
3.2 Tax Revenue	7
4.0 Budget Deficit	8
5.0 Financing	9
Appendix	11
Appendix 1: Sector-wise Resource utilization pattern of non-development expenditure	11
Appendix 2: Ministry wise Non-Development Expenditure FY 2013 (up to April 2013)	11
Appendix 3: Non-Development Expenditure by Economic Classification	14
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	16
Appendix 5: Revenue Collection	15
Appendix 6: Revenue Receipts (Growth Scenario)	16

Tables

Table 1 Non-Development Expenditure Pattern by Sector.....	1
Table 2 Non-Development Expenditure: Broad Sector-wise Allocation.....	2
Table 3 Allocation & Utilization Pattern of Development Expenditure.....	5
Table 4 Revenue Collection Position.....	6
Table 5 Budget Deficit.....	8
Table 7 Sources of Financing Deficits.....	9

Figures

Figure1 Sector Share in Resource Allocation in FY2013(non-development expenditure).....	2
Figure2 Non-Development Expenditure up to April 2013.....	3
Figure 3 Actual Expenditure According to Economic Classification.....	4
Figure 4 Share of Different Categories in Total Actual Expenditure FY13(up to April 2013).....	4
Figure 5 Broad Sector-wise Share (%) of Development Expenditure.....	5
Figure 6 Sources of Revenue Collection.....	7
Figure 7 Share Among NBR Taxes.....	7
Figure 8 Sources of Financing Deficits.....	9

Executive Summary

Fiscal Report is published on monthly basis. The report basically contains information on government expenditure, revenue and overall balance. Data are collected mostly from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report fiscal year (FY) refers to the time period covering from July 31 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore means ten million.

Government expenditure in Bangladesh is shown under two broad categories, namely, Non-Development Expenditure and Development Expenditure. Total Non-Development spending up to June 2013 in the current fiscal year (FY2013) is **92.9** percent of the budget estimates. Whereas, actual Development Expenditure during the same period amounts to **89.2** percent of the original development budget.

Revenue income of the government comes from both Tax and Non-tax sources. For total revenue, up to June 2013, achievements as to annual target is **92.2** percent. During this period major share of the revenue comes from NBR (National Board of Revenue) sources (**80.2** percent). Achievement of NBR tax revenue is **92.1** percent of the annual target. Revenue performance of NTR (Non tax Revenue) sources is satisfactory. Already **93.5** 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 June 2013 in current fiscal, overall balance (including grants) is **-3.75** percent of the estimated GDP and excluding grants it is **-4.37** percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 NON-DEVELOPMENT EXPENDITURE

1.1 NON-DEVELOPMENT EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 SECTOR WISE ALLOCATION & GROWTH

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

TABLE 1: NON-DEVELOPMENT EXPENDITURE PATTERN BY SECTOR²

(In Crore Taka)

Sectors	Fiscal Year 2011-12					Fiscal Year 2012-13					
	Budget	Revised 2012	A12	Sector's Share of A12 (in %)	A12 as% of RB12	B13	B13 as % of B12	B13 as % of RB12	B13 as % of A12	Actual 2013 (Up to June)	Actual 2013 (Up to June) as % of Budget 2013
GPS	21627.7	15917.5	10299.7	10.6	64.7	21175.9	97.9	133.0	205.6	-63.3	33.0
LGRD	1970.57	1980.8	1937.1	2.0	97.8	2113.2	107.2	106.7	109.1	238.0	113.0
Defense	11642.8	11973.1	11978.0	12.3	100.0	12640.3	108.6	105.6	105.5	1053.6	101.8
POS	7816.57	7969.7	8157.2	8.4	102.4	8566.0	109.6	107.5	105.0	55.2	103.5
Edu	14444.3	14196.6	14718.8	15.2	103.7	14743.1	102.1	103.8	100.2	-0.3	102.5
Health	5307	5113.4	5055.3	5.2	98.9	5508.1	103.8	107.7	109.0	0.0	95.0
SSW	8540.67	8169.0	7070.8	7.3	86.6	8467.6	99.1	103.7	119.8	-0.5	75.9
Housing	822.345	868.0	846.4	0.9	97.5	869.8	105.8	100.2	102.8	0.2	102.9
RCRA	1014.4	1127.1	1080.7	1.1	95.9	1083.5	106.8	96.1	100.3	-7.0	110.8
F&E	43.9306	44.3	41.6	0.0	93.8	45.5	103.6	102.7	109.4	0.0	318.3
Agri	9054.81	10977.1	11475.5	11.8	104.5	10102.9	111.6	92.0	88.0	287.8	160.0
IES	418.582	448.8	498.0	0.5	110.9	439.2	104.9	97.9	88.2	3.5	138.8
Trans	3536.63	3546.2	3505.5	3.6	98.9	3841.5	108.6	108.3	109.6	40.2	104.8
Interest Payment	17996.3	19795.8	20350.4	21.0	102.8	23301.9	129.5	117.7	114.5	2299.7	103.0
Total	104236	102127.6	97014.9	100.0	95.0	112898.5	108.3	110.5	116.4	104923.4	92.9

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

Here non-development expenditure is calculated excluding Net outlay for food account operation, Loans and advances-Net and Non-ADP employment generation programme. Some of the noticeable features are:

- Actual expenditure during FY2012 was lower than the revised budget by 5.0 percent
- Compared to FY2012, budget for FY2013 is 16.4 percent higher than the actual expenditure and 8.3 percent higher than the original budget
- Budget allocation for FY2013 has been increased over Revised Budget of FY2012 by 10.5 percent. Increase in the allocation against General Public Services is the largest (33.0 percent) followed by allocation against Interest Payments (17.7 percent).

1.1.2 BROAD SECTOR WISE ALLOCATION

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

TABLE 2: BROAD SECTOR WISE ALLOCATION

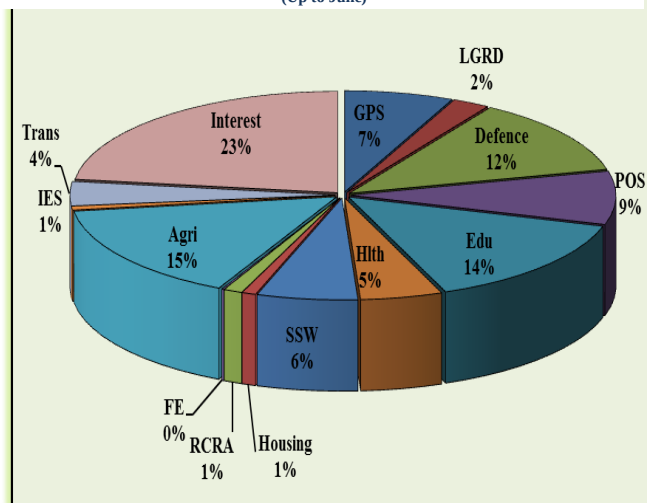
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure 2012	31.4	30.5	3.7	11.8	21.0	1.63
Sector Share in Budget 2013	37.5	28.1	3.4	8.9	20.6	1.35
Sector share in Actual expenditure FY 2013 (Up to June)	27.4	28.6	4.0	15.4	22.9	1.72

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

- Broadly in the budget for FY2013 share of expenditure for administrative purpose has increased, whereas, allocations against all other categories are reduced in comparison to the actual expenditure during FY2012
- Till May 2013, among all categories expenditure on Social infrastructure is the highest

1.1.3 SECTOR SHARE IN RESOURCE UTILIZATION

Figure 1: Sector Share in Resource Utilization in FY 2013
(Up to June)



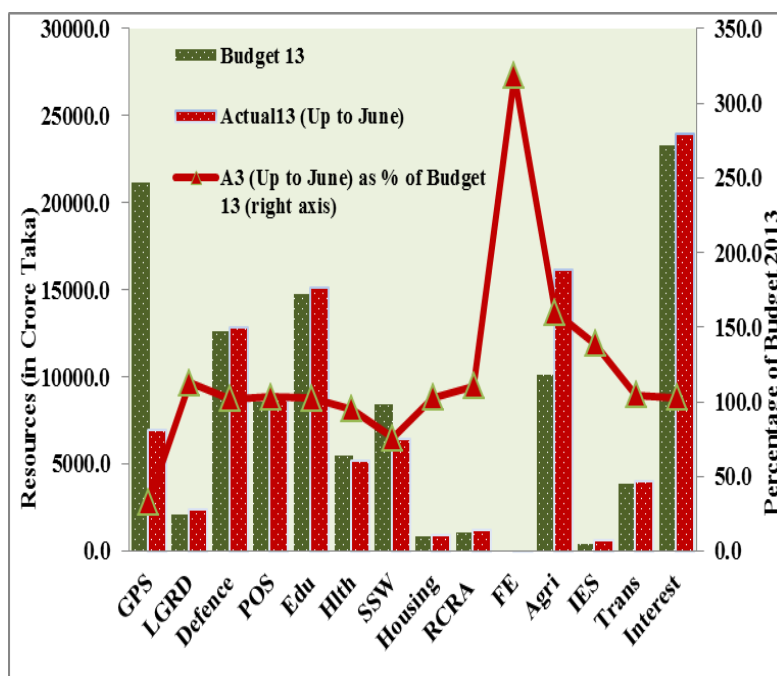
Total non-development spending up to June 2013 in the current fiscal year is 92.9 percent of the budget estimates. Sector wise share in utilizing resources under Non-Development Expenditure is shown in Figure 1.

- Individually the largest share goes to Interest Payment (23 percent) followed by Agriculture (15 percent), Education (14 percent), Defense (12 percent) and Public order & Safety (9 percent).

1.1.4 SECTOR WISE UTILIZATION

For FY2013 Sector wise utilization pattern of non-development spending up to June 2013 is shown in **Figure 2**. This figure exhibits the comparative position of different sectors in terms of utilization of allocated resources. Apart from interest payment broadly Education and Agriculture sector have over spent i.e. allocation was increased in Revised Budget. Table containing detail data is annexed as **Appendix 1**.

Figure 2: Non-Development Expenditure up to April 2013



1.1.5 MINISTRY WISE UTILIZATION

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

- For the current fiscal year actual spending up to June 2013 is 92.94 percent of the budget estimate, which was 93.07 percent for the same period of the previous fiscal year
- Till June 2013 more than 50 percent of the ministries spent more than 95 percent of the revised budget. So overall performance is satisfactory.

1.2 Non-Development Expenditure: Economic Classification

Budget allocation under Non-Development Expenditure is again categorized into 10 groups on **economic consideration**, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), Domestic Interest Payment (**DIP**), Foreign Interest Payment (**FIP**), Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & Equities (**ISE**), Programme financed from Non-Development Budget (**PFNDB**). Status of actual spending up to June 2013 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**).

Figure 3: Actual Expenditure According to Economic Classification FY2013 (up to June)

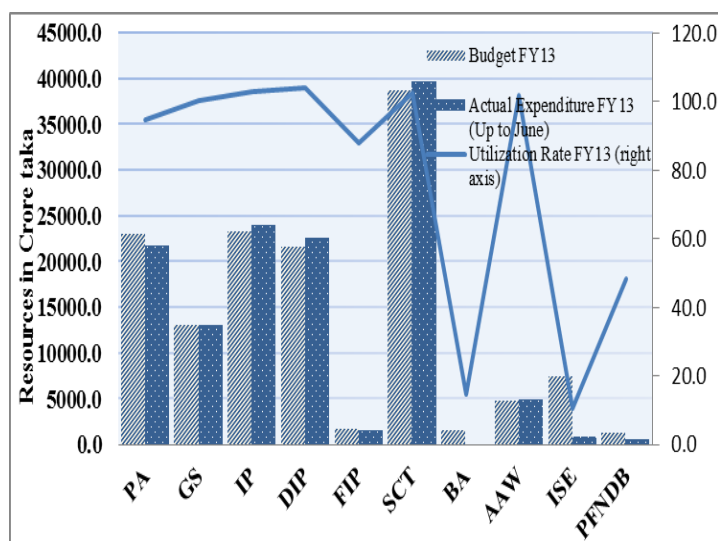
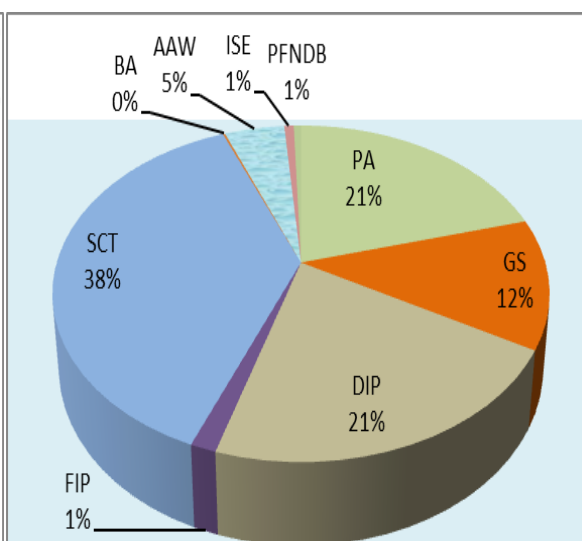


Figure 4: Share of Different Categories in Total Actual Expenditure FY2013 (up to June)



- Up to June 2013 utilization rate of total non-development expenditure is 92.9 percent. As per economic classification utilization rate for some categories, like Pay and Allowances (94.7 percent), Subsidies and Current Transfer (102.6 percent) and Interest Payment (103.0 percent) is higher than average. Note that the comparison is with the original budget not with the revised budget. For that reason some categories exceed 100 percent.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

- Up to June 2013, actual development expenditure amounts to 89.2 percent of the original Development Budget
- Highest utilization is made in POS (Public Order and Safety) followed by expenditure for FE (Fuel and Energy) and SSW (Social Safety and Welfare). Note that the comparison is with the original budget not with the revised budget. For that reason some categories exceed 100 percent.

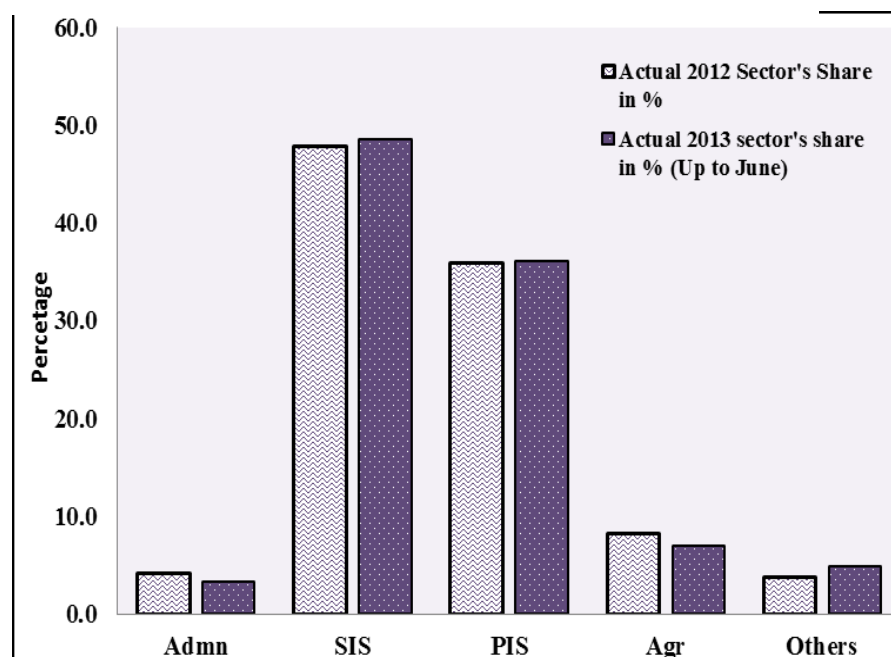
TABLE 3: ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Sectors	Fiscal Year 2011-12					Fiscal Year 2012-13				
	Budget 2012	Revised Budget 2012	Actual 2012	Actual 2012 Sector's Share in %	A12 as % of RB12	Budget 2013	Actual 2013 (Up to June)	B13 as % of RB12	B13 as % of A12	Actual 2013 as % of Budget 2013 (up to June)
GPS	2355.3	1486.4	775.6	2.0	52.2	2932.6	912.9	197.3	378.1	31.1
LGRD	10299.8	10025.6	9112.9	23.6	90.9	12102.4	11903.2	120.7	132.8	98.4
Defence	307.8	251.6	252.2	0.7	100.2	245.8	117.4	97.7	97.5	47.7
POS	637.6	623.1	579.8	1.5	93.0	652.3	698.1	104.7	112.5	107.0
Edu	5871.7	4555.9	4389.5	11.3	96.3	7402.0	6176.8	162.5	168.6	83.4
Health	3561.8	3035.6	2612.2	6.8	86.1	3825.4	3313.2	126.0	146.4	86.6
SSW	2512.8	2159.5	1915.3	5.0	88.7	2512.9	2579.5	116.4	131.2	102.7
HCS	686.1	501.8	489.7	1.3	97.6	589.0	477.8	117.4	120.3	81.1
RCRA	688.4	411.3	393.4	1.0	95.6	518.4	488.0	126.0	131.8	94.1
FE	8266.7	7911.9	7927.4	20.5	100.2	9498.1	9829.5	120.0	119.8	103.5
AFL	3461.7	3369.5	3197.0	8.3	94.9	4356.0	3523.3	129.3	136.3	80.9
IES	882.5	1113.7	1081.5	2.8	97.1	2329.5	1992.6	209.2	215.4	85.5
TC	7743.9	6917.8	5950.0	15.4	86.0	9474.6	8343.0	137.0	159.2	88.1
Total	47276.0	42363.7	38676.5	100.0	91.3	56439.0	50355.2	133.2	145.9	89.2

2.3 BROAD SECTOR WISE UTILIZATION PATTERN

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

FIGURE 5: BROAD SECTOR WISE SHARE IN DEVELOPMENT EXPENDITURE



Total Development Expenditure has been divided into 5 broad categories and status of the actual expenditure till June 2013 is presented in Figure 5.

➤ Spending up to June 2013 indicates that the maximum share has been spent for Social Infrastructure (48.6 percent) and Physical Infrastructure (36.1 percent).

2.4 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to June 2013.

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

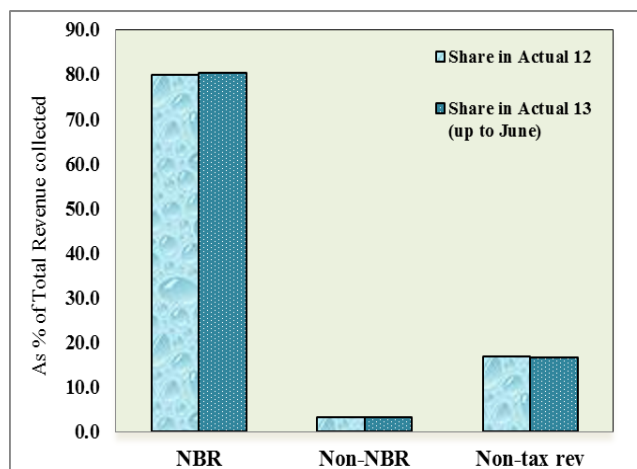
TABLE 4: REVENUE COLLECTION POSITION

(In Crore Taka)									
	Budget 2012	Revised Budget 2012	Actual 2012	Actual 2012 (June)	Actual 2012 (Up to June)	Budget 2013	Actual 2013 (June)	Actual 2013 (up to June)	Actual as percentage of Budget 2013
Tax Revenue(a+b)	95785	96285	95228	0	95228	116824	1	107458	92.0
a. NBR	91870	92370	91595	0	91595	112259	1	103338	92.1
a.1 Income	27561	28061	28159	17	28159	35300	0	34403	97.5
a.2 VAT	34304	34304	33918	-17	33918	40466	1	38664	95.5
a.3 Import	12664	12664	12050	1	12050	14568	0	12631	86.7
a.4 Excise	450	450	664	0	664	997	0	751	75.3
a.5 Supplementary Duty	16220	16220	16339	0	16339	19969	0	16302	81.6
a.6 Other Taxes	671	671	465	-1	465	959	0	588	61.3
b. Non-NBR	3915	3915	3633	0	3633	4565	0	4121	90.3
c. Non-tax Revenue	22600	18600	19447	19447	19447	22846	922	21365	93.5
Total Revenue (a+b+c)	118385	114885	114674	250	114674	139670	923	128823	92.2
e. Tax-GDP Ratio	10.65	10.53	10.41	0.00	10.41	11.22	0.00	10.35	92.3
f. Revenue-GDP ratio	13.16	12.56	12.54	0.03	12.54	13.41	0.09	12.41	92.5
g. NBR (Source: NBR)	0	0.00	95058.99	9259.05	80689.32	112259.00	9821.81	92958.58	82.8
h. as % of g	0.0	0.00	96.36	0.00	96.36	100.00	0.00	95.06	

- **Total Revenue** collection in FY2012 was 12.54 percent of the actual GDP and 96.86 percent of the budget target
- In FY2013 Total Revenue is expected to be scaled up to 13.41 percent of GDP. This figure is 21.6 percent higher than the revised budget estimates and 21.8 percent higher than the actual collection in the FY2012
- Up to June, 2013 Total Revenue collection for the FY2013 registers 12.3 percent growth over the corresponding period of the previous fiscal year (FY12) and achievement as to annual target is 92.2 percent.

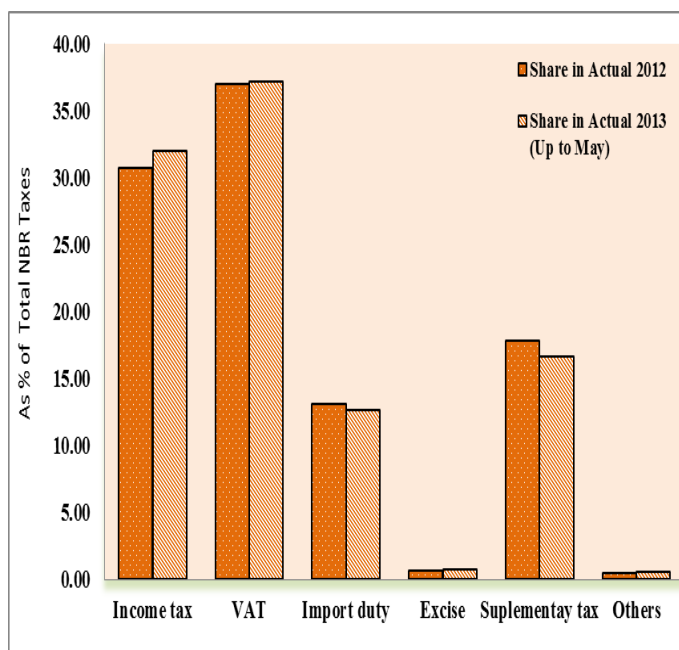
- During July-June period of FY2013 major share of the government revenue comes from NBR sources (80.2 percent)
- Growth rates of NBR & Non-NBR tax are 12.8 & 13.4 percent respectively
- Revenue performance of NTR sources is satisfactory. At the end of the fiscal year 93.5 percent of the annual target has been achieved.

FIGURE 6: SOURCES OF REVENUE COLLECTION



3.2 TAX REVENUE

FIGURE 7: SHARE AMONG NBR TAXES



- In FY2012 actual tax revenue collection was 10.41 percent of GDP
- **Tax revenue** collection target for FY2013 is 11.22 percent of GDP. This is 21.3 percent higher than the revised budget and 22.7 percent higher than the actual collection of the FY2012.
- Up to June in FY2013, major portion of the NBR tax comes from Indirect Taxes. Out of total NBR tax 33.3 percent comes from **Income Tax** and 37.42 percent from **VAT**.

4.0 BUDGET DEFICIT⁵

The following table shows budget deficit position.

TABLE 5: BUDGET DEFICITS

(IN CRORE TAKA)

Description	Year:2011-12			Accounts 2011-12	Year:2012-13		Accounts 2011-12 up to June	Accounts 2012-13 up to June
	Budget	Revised	Accounts June		Budget	Accounts June		
Revenues	118385.09	114884.95	249.71	114674.08	139670.21	922.75	114674.08	128822.87
Tax Revenue	95784.71	96285.00	0.06	95227.54	116824.21	1.00	95227.54	107458.36
Non-Tax Revenue	22600.39	18599.95	249.65	19446.53	22846.00	921.75	19446.53	21364.51
Foreign Grants	4938.00	4460.00	752.21	3590.34	6044.15	2878.13	3590.34	6426.88
Revenue and Foreign Grants	123323.09	119344.95	1001.92	118264.41	145714.36	3800.88	118264.41	135249.76
Non-Development Expenditure	102902.81	100979.93	6523.21	96461.53	111667.96	3902.38	96461.53	104333.97
Net Outlay for Food Account Operation	630.97	384.44	-3597.23	1232.88	357.62	-629.10	1232.88	581.02
Loans & Advances (Net)	9413.68	14193.27	-358.25	14060.40	19568.34	0.52	14060.40	16959.15
Development Expenditure	50641.43	45649.79	6610.00	40696.82	60137.43	5558.05	40696.82	52344.74
Development Program financed from Revenue Budget	1330.69	1144.57	8.86	555.06	1225.23	1.95	555.06	589.93
Non-ADP Project	2034.74	2141.52	-123.06	1465.26	2473.15	1131.70	1465.26	1399.66
Annual Development Programme	46000.00	41080.00	5655.86	37532.40	55000.00	4419.35	37532.40	49056.62
Non-ADP FFW and Transfer	1276.00	1283.70	1068.34	1144.09	1439.04	5.05	1144.09	1298.53
Total Expenditure	163588.88	161207.43	9177.73	152451.63	191731.36	8831.85	152451.63	174218.87
Overall Balance (Including Grants)	-40265.79	-41862.48	-8175.81	-34187.21	-46017.00	-5030.97	-34187.21	-38969.11
(In percent of GDP)	-4.40	-4.58	-0.89	-3.74	-4.42	-0.48	-3.74	-3.75
Overall Balance (Excluding Grants)	-45203.79	-46322.48	-8928.02	-37777.55	-52061.15	-7909.10	-37777.55	-45396.00
(In percent of GDP)	-4.94	-5.06	-0.98	-4.13	-5.00	-0.76	-4.13	-4.37

- Actual Budget deficit (excluding grants) in FY2012 as percentage of GDP was 4.13 percent. Including grants the deficit was 3.74 percent of GDP.
- Budget deficit (excluding grants) for FY2013 is estimated to be 5.00 percent of GDP (Including grants the deficit is expected to be 4.42 percent of GDP)
- Actual overall balance up to June 2013 (excluding grants) as percentage of GDP is -4.37 percent. Including grants deficit amounts to -3.75 percent of GDP

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

5.0 FINANCING

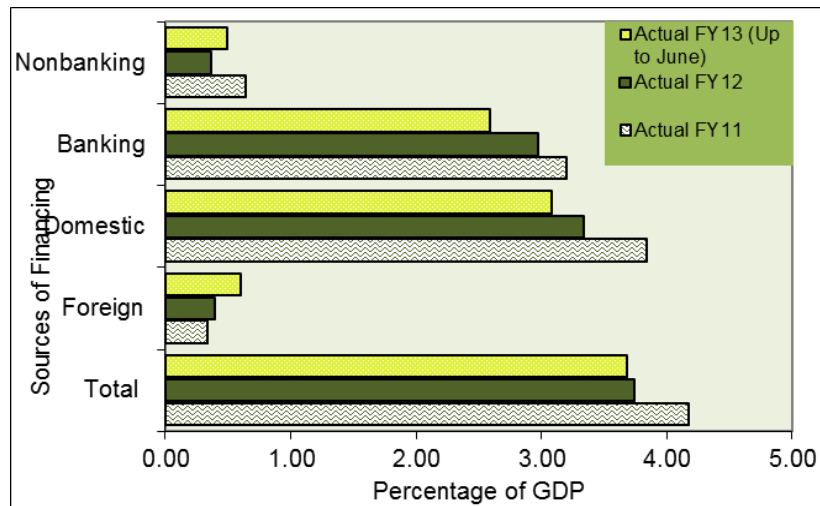
Table 6 & Figure 7 below presents the sources of financing the deficits and their shares as percentage of GDP.

TABLE 6: FINANCING BUDGET DEFICIT

(In crore taka)

Description	Year:2011-12				Year:2012-13			
	Budget	Revised	Accounts June	Accounts 2011-12	Budget	Accounts June	Accounts 2011-12 up to June	Accounts 2012-13 up to June
1.0 Foreign Borrowing-Net	13058.3	7398.6	4209.4	3625.2	12540.5	876.7	3625.2	6224.8
1.1 Foreign Borrowing	18685.0	14036.0	4114.0	9513.4	20398.0	876.7	9513.4	13291.5
1.2 Amortization	-5626.7	-6637.4	95.4	-5888.2	-7857.5	0.0	-5888.2	-7066.7
2.0 Domestic Borrowing	27207.8	34468.8	3960.0	30559.8	33484.0	4153.1	30559.8	31995.3
2.1 Borrowing from Banking System (Net)	18957.0	29115.0	362.9	27191.2	23000.0	0.0	27191.2	26851.6
2.1.1 Long-Term Debt (Net)	17877.8	21286.9	362.9	21320.7	18399.9	0.0	21320.7	22133.6
2.1.2 Short-Term Debt (Net)	1079.2	7828.1	0.0	5870.5	4600.1	0.0	5870.5	4718.1
2.2 Non-Bank Borrowing (Net)	8250.8	5353.8	3960.0	3368.6	10484.0	4153.1	3368.6	5143.7
2.2.1 National Savings Schemes (Net)	6000.0	3500.0	6.5	270.9	7400.0	-2.4	270.9	822.8
2.2.2 Others	2250.8	1853.8	3953.5	3097.7	3084.0	4155.5	3097.7	4320.9
Total - Financing :	40266.1	41867.4	8169.4	34185.0	46024.5	5029.9	34185.0	38220.1
GDP	0.0	914784.0	914784.0	914784.0	1041360.0	1037987.0	914784.0	1037987.0
(In percent of GDP) :	4.40	4.58	0.89	3.74	4.42	0.48	3.74	3.68
3.1 Non-Bank Borrowing (Source: NSD)	-	-	-98.3	-	-	37.7	479.0	772.8
3.2 Bank Borrowing (Source: BB)	-	-	-	-	-	7354.9	18875.0	17783.9
4.1 (2.2.1) as % of (3.1)	-	-	-	-	-	-6.3	56.6	106.5
4.2 (2.1) as % of (3.2)	-	-	-	-	-	-	144.1	151.0

FIGURE 8: SOURCES OF FINANCING DEFICIT



In FY2013, financing is positive as the overall balance is negative. On annual and monthly basis, there is a slight difference between NSD source and CGA source for Non-Bank borrowing.

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. This seems to be partially true for Revenue expenditure.

APPENDICES

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

(In crore Taka)

Sectors	2011-12					2012-13		
	Budget	Revised	Actual Expenditure 2012 (June)	Actual 2012 (Up to June)	Account 2012	Budget	Actual 2013 (June)	Actual 2013 (Up to June)
General Public Services	21627.7	15917.5	1640.5	10299.7	10299.7	21175.9	-63.3	6988.1
LGRD	1970.6	1980.8	-17.4	1937.1	1937.1	2113.2	238.0	2386.8
Defense	11642.8	11973.1	923.1	11978.0	11978.0	12640.3	1053.6	12871.0
Public Order and safety	7816.6	7969.7	155.0	8157.2	8157.2	8566.0	55.2	8865.2
Education & technology	14444.3	14196.6	-999.9	14718.8	14718.8	14743.1	-0.3	15111.7
Health	5307.0	5113.4	-0.9	5055.3	5055.3	5508.1	0.0	5231.3
Social Security and Welfare	8540.7	8169.0	2538.8	7070.8	7070.8	8467.6	-0.5	6429.8
Housing	822.3	868.0	0.1	846.4	846.4	869.8	0.2	895.4
Recreation, Culture and Religious Affairs	1014.4	1127.1	-7.8	1080.7	1080.7	1083.5	-7.0	1200.2
Fuel and Energy	43.9	44.3	-0.1	41.6	41.6	45.5	0.0	144.9
Agriculture	9054.8	10977.1	0.1	11475.5	11475.5	10102.9	287.8	16167.1
Industrial & Economic Services	418.6	448.8	2.6	498.0	498.0	439.2	3.5	609.6
Transport and Communication	3536.6	3546.2	82.6	3505.5	3505.5	3841.5	40.2	4025.5
Interest	17996.3	19795.8	2215.8	20350.4	20350.4	23301.9	2299.7	23996.8
Total - Non-Development Revenue Expenditure	104236.5	102127.6	6532.6	97014.9	97014.9	112898.5	6395	104923.4

APPENDIX 2: MINISTRY WISE NON-DEVELOPMENT EXPENDITURE FY 2013 (UP TO JUNE 2012)

(In crore Taka)

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 12 (June)	Actual 12 (Up to June)	Actual 2012	Budget 2013	Revised Budget 2013	Actual 13 (June)	Actual 2013 (up to June)	Actual 2013 (up to June) as % Budget13	Actual 2013 (June) as % Actual 2012 (June)	Actual 2013 (up to June) as % Actual 2012 (up to June)
Sub-total = GPS	7104.4	21627.7	15917.5	1640.5	10299.7	10299.7	21175.9	11039.3	-63.3	6988.1	33.0	-3.9	67.8
President	10.2	10.9	11.0	-0.2	10.5	10.5	11.0	12.4	0.0	11.1	101.5	0.0	105.9
Parliament	95.6	123.5	113.6	0.0	100.4	100.4	131.8	135.1	0.0	119.3	90.6	0.0	118.9
Prime minister's Office	173.9	153.1	176.9	-0.1	175.8	175.8	202.1	208.1	0.9	203.9	100.9	-1299.0	116.0
Cabinet Div	25.0	48.4	46.8	-0.4	40.5	40.5	27.6	29.6	-0.1	28.1	101.7	20.0	69.2

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 12 (June)	Actual 12 (Up to June)	Actual 2012	Budget 2013	Revised Budget 2013	Actual 13 (June)	Actual 2013 (up to June)	Actual 2013 (up to June) as % Budget13	Actual 2013 (June) as % Actual 2012 June)	Actual 2013 (up to June) as % Actual 2012 (up to June)
Election Com	292.1	199.3	190.4	-0.4	108.7	108.7	207.0	212.8	0.0	123.8	59.8	-1.6	113.8
Establishment	870.7	837.7	851.5	-0.3	843.1	843.1	876.8	910.3	-0.3	876.6	100.0	115.2	104.0
Public Service Commission	19.6	20.9	19.5	0.0	20.0	20.0	20.7	26.5	0.0	26.8	129.8	0.0	133.9
Finance Div	3873.8	18206.5	12529.8	1393.3	7059.3	7059.3	17493.8	7259.9	-286.3	3591.3	20.5	-20.5	50.9
Banking Division	907.4	1008.6	975.5	172.8	980.1	980.1	1136.0	1156.9	194.3	1041.3	91.7	0.0	0.0
Internal Resource Division (IRD)	39.6	70.2	59.2	0.0	44.5	44.5	81.1	62.7	0.0	113.4	139.9	#DIV/0!	255.1
Economic Relation Division (ERD)	124.7	118.1	133.1	-30.8	126.1	126.1	155.8	156.7	0.0	106.5	68.3	0.0	84.5
Planning Division	39.5	48.8	44.8	-0.1	41.4	41.4	40.2	41.4	0.0	37.1	92.2	12.0	89.6
IMED	9.5	12.8	12.0	0.0	10.9	10.9	13.3	13.9	0.0	13.5	101.6	#DIV/0!	124.6
Statistics Division	107.8	161.2	132.0	0.0	136.1	136.1	136.6	130.0	0.0	123.9	90.8	0.0	0.0
Foreign Affairs	514.4	607.6	621.4	106.7	602.1	602.1	642.1	683.0	28.1	571.3	89.0	26.4	94.9
Tax Ombudsman	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!	0.0
Sub-total = LGRD	1916.5	1970.6	1980.8	-17.4	1937.1	1937.1	2113.2	2459.9	238.0	2386.8	113.0	-1365.4	123.2
LGD	1463.7	1503.9	1496.2	-17.7	1452.8	1452.8	1618.3	1946.4	-2.1	1873.6	115.8	11.6	129.0
RD Div	215.8	224.8	235.8	0.2	236.3	236.3	243.9	256.8	0.0	257.2	105.5	-28.8	108.9
CHT	237.1	241.9	248.8	0.1	248.1	248.1	251.0	256.8	240.1	256.0	102.0	246209.5	103.2
Sub-total = Defense	10939.9	11642.8	11973.1	923.1	11978.0	11978.0	12640.3	13288.8	1053.6	12871.0	101.8	114.1	107.5
Def. Service	10731.7	11265.9	11783.4	911.3	11749.5	11749.5	12439.9	13089.0	1058.8	12644.0	101.6	116.2	107.6
Def.- Others	208.2	364.7	177.7	-0.2	216.4	216.4	187.7	187.2	-5.9	214.1	114.1	3054.4	98.9
Sub-total=POS	7260.4	7816.6	7969.7	155.0	8157.2	8157.2	8566.0	8971.1	55.2	8865.2	103.5	35.6	108.7
Law & Justice	444.7	462.6	483.7	0.1	500.4	500.4	509.0	541.1	0.0	539.3	105.9	-18.0	107.8
Legislative & Parliament	6.7	8.3	7.3	0.0	6.5	6.5	7.9	9.0	0.0	8.0	100.7	0.0	0.0
Supreme Court	76.3	76.2	89.3	0.0	89.7	89.7	79.0	81.6	0.0	84.9	107.4	#DIV/0!	94.6
Judiciary Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Home Affairs	6704.5	7237.8	7357.4	154.8	7528.2	7528.2	7936.5	8302.4	55.2	8197.0	103.3	35.6	108.9
Anti-Corruption Commission	28.2	31.7	31.9	0.1	32.4	32.4	33.4	37.0	0.1	36.0	0.0	0.0	0.0
Sub-total = Edu	13930.8	14444.3	14196.6	-999.9	14718.8	14718.8	14743.1	15098.8	-0.3	15111.7	102.5	0.0	102.7
Primary & Mass Education	5153.3	5442.2	5266.6	0.1	5749.2	5749.2	5442.7	5536.5	-0.2	5732.0	105.3	-159.9	99.7
Education	8480.5	8707.0	8657.1	-1000.0	8712.4	8712.4	9029.3	9290.0	-0.1	9128.8	101.1	0.0	104.8
Sc. & Tech	297.0	295.1	194.6	-50.3	188.2	188.2	198.0	199.5	0.0	197.5	99.7	0.0	104.9
ICT	0.0	0.0	78.2	50.3	68.9	73.0	0.0	68.9	53.3	0.0	0.0	106.1	0.0
Sub-total = Health	4737.0	5307.0	5113.4	-0.9	5055.3	5055.3	5508.1	5506.7	0.0	5231.3	95.0	1.8	103.5
Health & Family Planning Affairs	4737.0	5307.0	5113.4	-0.9	5055.3	5055.3	5508.1	5506.7	0.0	5231.3	95.0	1.8	103.5
Sub-total = SSW	6415.1	8540.7	8169.0	2538.8	7070.8	7070.8	8467.6	8529.0	-0.5	6429.8	75.9	0.0	90.9
Social Welfare	1670.1	1777.4	1773.4	-0.8	1766.5	1766.5	1826.9	1825.8	-0.4	1789.3	97.9	54.8	101.3
Women & Children Affairs	895.6	1075.3	1055.7	765.7	1013.0	1013.0	1079.9	1133.0	0.0	1052.1	97.4	0.0	103.9

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 12 (June)	Actual 12 (Up to June)	Actual 2012	Budget 2013	Revised Budget 2013	Actual 13 (June)	Actual 2013 (up to June)	Actual 2013 (up to June) as % Budget13	Actual 2013 (June) as % Actual 2012 June)	Actual 2013 (up to June) as % Actual 2012 (up to June)
Liberation Affairs	459.2	481.9	517.6	6.0	500.9	500.9	543.7	554.1	0.1	539.6	99.3	1.8	107.7
Food	977.3	934.6	851.2	0.2	876.9	876.9	746.3	814.8	0.0	379.9	50.9	-15.8	43.3
Disaster Management	2412.9	4271.5	3971.1	1767.7	2913.6	2913.6	4270.9	4201.5	-0.1	2668.8	62.5	0.0	0.0
Sub-total = HCS	849.8	822.3	868.0	0.1	846.4	846.4	869.8	899.5	0.2	895.4	102.9	233.8	105.8
Housing	849.8	822.3	868.0	0.1	846.4	846.4	869.8	899.5	0.2	895.4	102.9	233.8	105.8
Sub-total = RCRA	946.3	1014.4	1127.1	-7.8	1080.7	1080.7	1083.5	1270.1	-7.0	1200.2	110.8	90.9	111.1
Information	344.3	391.1	385.7	-7.0	353.2	353.2	393.2	420.3	-7.0	399.0	101.5	100.9	113.0
Cultural Affairs	151.4	130.0	139.8	-0.1	129.5	129.5	158.5	151.6	0.0	141.2	89.1	8.4	109.0
Religious Affairs	100.5	109.7	110.3	0.4	107.5	107.5	112.7	146.5	0.0	141.0	125.2	1.5	131.2
Youth	350.1	383.7	491.4	-1.1	490.4	490.4	419.1	551.7	0.0	518.9	123.8	1.8	105.8
Sub-total = FE	217.2	43.9	44.3	-0.1	41.6	41.6	45.5	45.3	0.0	144.9	318.3	5.8	348.3
Fuel & Energy	212.7	36.7	38.6	0.0	36.0	36.0	39.6	39.7	0.0	140.3	354.7	9.1	389.3
Power	4.5	7.3	5.7	0.0	5.5	5.5	6.0	5.6	0.0	4.5	76.2	-20.7	81.8
Sub-total = Agri	10046.2	9054.8	10977.1	0.1	11475.5	11475.5	10102.9	16206.4	287.8	16167.1	160.0	427564.3	140.9
Agriculture	7413.4	6368.2	8238.3	0.0	8763.0	8763.0	7669.5	13726.3	289.4	13711.1	178.8	#####	156.5
Fisheries	493.6	509.5	514.6	0.1	522.3	522.3	516.1	540.4	0.1	537.4	104.1	109.4	102.9
Environment	944.7	955.4	959.0	0.0	957.4	957.4	647.6	650.1	-1.7	640.6	98.9	-42677.5	66.9
Land	503.8	500.8	548.4	0.0	540.7	540.7	553.4	557.2	0.0	552.5	99.8	150.2	102.2
Water	690.7	720.9	716.9	-0.1	691.9	691.9	716.3	732.4	-0.2	725.4	101.3	218.9	104.8
Sub-total = IES	499.5	418.6	448.8	2.6	498.0	498.0	439.2	641.8	3.5	609.6	138.8	133.3	122.4
Industries	95.8	100.3	100.3	0.0	98.7	98.7	106.8	280.8	0.0	278.0	260.2	0.0	281.7
Jute and Text	80.4	75.3	80.1	0.6	77.4	77.4	74.8	79.4	1.2	77.1	103.1	193.0	99.6
Commerce	140.3	106.0	104.8	1.8	179.7	179.7	90.2	120.5	2.1	111.2	123.3	112.9	61.9
Labour	48.8	52.8	72.4	0.0	64.0	64.0	73.2	53.5	-0.8	49.0	66.9	113828.6	76.6
Expatriates	134.2	84.2	91.3	0.2	78.2	78.2	94.2	107.5	1.0	94.3	100.2	603.0	120.6
Sub-total = TC	3239.6	3536.6	3546.2	82.6	3505.5	3505.5	3841.5	4122.1	40.2	4025.5	104.8	48.7	114.8
Roads	2632.2	2852.4	1334.1	136.2	2802.8	2802.8	1592.6	1829.5	0.1	1871.1	117.5	0.1	66.8
Railway	0.0	0.0	1525.4	0.1	1.1	1.1	1589.8	1589.8	99.1	1457.2	91.7	173483.9	127122.9
Bridges Division	1.5	0.2	0.2	0.0	0.0	0.0	0.3	0.3	0.0	0.0	0.0	0.0	0.0
Shipping	185.5	190.8	192.2	0.0	189.8	189.8	216.6	251.8	0.0	234.4	108.2	-55.9	123.5
Civil Aviation	21.9	78.7	78.4	0.0	83.4	83.4	22.0	30.0	0.0	30.6	139.2	93.3	36.6
Post & Telecommunication	398.5	414.5	416.0	-53.7	428.4	428.4	420.3	420.7	-58.9	432.2	102.9	109.8	100.9
Sub-total = Interest	15636.6	17996.3	19795.8	2215.8	20350.4	20350.4	23301.9	23346.9	2299.7	23996.8	103.0	103.8	117.9
Domestic	14213.7	16518.7	18144.7	1951.2	18802.8	18802.8	21603.5	21603.5	2299.7	22504.9	104.2	117.9	119.7
Foreign	1422.9	1477.6	1651.0	264.6	1547.7	1547.7	1698.4	1743.4	0.0	1491.9	87.8	0.0	96.4
Total Non-Development Revenue Expenditure	83739.4	104236.5	102127.6	6532.6	97014.9	97014.9	112898.5	111425.7	3906.9	104923.4	92.9	59.8	108.2

APPENDIX 3: NON-DEVELOPMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

(In crore Taka)

Description	Revised Budget 2012	Actual 2012	Actual 2013 (up to June)	Budget 2013 as % of Revised Budget 2012	Actual 2012 (Up to June) as % of RB12	Actual 2013 (up to June) as % of RB13
Pay and Allowances	21522.5	21065.5	21724.9	106.6	97.9	96.4
Pay of Officers	2161.4	2063.4	2424.8	106.8	95.5	98.6
Pay of Establishment	9231.2	9026.5	8884.3	105.2	97.8	96.1
Allowances	10129.9	9975.6	10415.8	107.8	98.5	96.2
Goods and Services	11653.0	11081.3	13086.7	111.8	95.1	94.5
Supplies and Services	8559.8	8012.2	9238.4	109.8	93.6	92.5
Repairs, Maintenance & Rehabilitation	3093.2	3069.1	3848.4	117.6	99.2	99.6
Interest Payments	19795.8	20350.4	23996.8	117.7	102.8	102.8
Domestic	18144.7	18802.8	22504.9	119.1	103.6	104.2
Foreign	1651.0	1547.7	1491.9	102.9	93.7	85.6
Subsidies and Current Transfers	37651.7	36633.6	39635.0	102.6	97.3	92.7
Subsidies	12263.4	11507.8	15257.3	117.8	93.8	90.8
Grants in Aid	20217.3	18637.1	18280.2	97.2	92.2	90.2
Contributions to Intl Organization	113.1	103.8	64.5	101.5	91.8	54.7
Write-off of loans & advances	4.0	0.5	0.3	100.0	12.0	8.7
Pensions and Gratuities'	5041.4	6377.5	6031.4	87.2	126.5	109.0
Others	12.5				55.7	16.0
Block Allocation	1199.5	166.5	235.8	132.9	13.9	55.7
Unexpected	871.4	0.0	1.1	137.7	0.0	0.6
Others	328.1	166.5	234.7	120.1	50.7	96.1
Deduct	0.0	0.0	0.0	#DIV/0!	#DIV/0!	#DIV/0!
Recoveries	0.0	0.0	0.0	#DIV/0!	#DIV/0!	#DIV/0!
Non-Development Revenue Expenditure(A)	91822.4	89297.3	98679.2	108.4	97.3	95.9
Acquisition of Assets and Works(B)	4342.3	4305.3	4882.2	110.5	99.1	97.3
Acquisition of Assets	3767.6	3720.2	3955.1	114.9	98.7	96.8
Acquisition of Land Assets	72.0	63.5	50.5	12.6	88.2	105.2

Description	Revised	Actual	Actual 2013	Budget 2013	Actual 2012	Actual 2013 (up to
	Budget	2012	(up to June	as % of	(Up to June)	June)
	2012		)	Revised	as % of	as % of RB13
				Budget 2012	RB12	
Construction and Works	502.7	521.6	876.7	91.6	103.8	99.0
Augmented Non-Development Revenue Expenditure (A+B)	96164.7	93602.7	103561.4	108.5	97.3	96.0
Investments in Shares and Equities (C)	4820.6	2858.8	772.5	153.1	59.3	28.4
Share Capital	895.6	119.3	59.3	324.5	13.3	3.4
Equity Investment	800.0	0.0	300.0	350.0	0.0	75.0
Investment for Recapitalization	700.0	340.9	413.2	235.7	48.7	76.4
Others	2425.0	2398.7	0.0	1.0	98.9	0.0
Programmes Financed from Non-Development Budget (D)	1144.6	555.1	589.9	107.0	48.5	73.6
Detail Estimates	539.4	471.1	459.7	28.6	87.3	83.6
Block Allocation	605.2	84.0	130.2	176.9	13.9	51.8
Total - Non-Development Expenditure (A+B+C+D) :	102129.8	97016.6	104923.9	110.5	95.0	94.2

APPENDIX 4: DEVELOPMENT EXPENDITURE: MINISTRY-WISE EXPENDITURE PATTERN

(IN CRORE TAKA)

	Budget 2012	Revised Budget 2012	Actual 2012 (June)	Actual 2012 (Up to June)	Actual 2012	Budget FY13	Revised Budget FY13	Actual 2013 (June)	Actual 2013 (up to June)	Actual 2012 (up to June) as % of Revised Budget 2012	Actual 2013 (up to June) as % Revised Budget 2013
Sub-total = GPS	2355.3	1486.4	199.4	775.6	775.6	2932.6	1756.0	1.7	912.9	52.2	52.0
Parliament	38.1	25.6	19.5	19.8	19.8	44.7	43.6	0.0	25.9	77.4	59.4
PMO	353.2	259.5	50.2	240.6	240.6	330.6	288.3	1.1	241.4	92.7	83.7
Cabinet	2.1	1.9	1.1	1.2	1.2	0.5	7.6	0.0	0.5	62.7	6.8
Election Com.	220.4	144.2	43.5	107.3	107.3	195.5	132.3	0.0	94.8	74.4	71.7
Establishment	139.6	118.9	0.0	119.4	119.4	120.1	108.8	0.0	80.8	100.4	74.3
Public Service Com	6.0	6.0	0.0	0.0	5.4	12.5		0.0	12.2	0.0	#DIV/0!
Finance Division	140.1	159.1	18.9	115.1	115.1	197.7	158.5	0.5	137.6	72.3	86.8
Banking Division	39.4	18.4	0.0	3.0	3.0	45.7	14.9	0.0	14.3	16.3	95.6
IRD	168.1	174.6	26.9	56.0	56.0	104.8	143.5	0.0	95.4	32.1	66.5
ERD	12.6	16.6	0.4	6.1	6.1	33.1	32.9	0.0	25.9	36.6	78.9
Planning Division	1114.8	484.3	12.3	31.2	31.2	1581.7	610.9	0.0	30.9	6.4	5.1
IMED	58.2	43.2	7.8	38.2	38.2	49.0	41.7	0.0	35.1	88.3	84.1
Statistics Division	11.9	32.5	18.8	32.3	32.3	165.9	140.7	0.0	117.0	99.5	83.2
Foreign Affairs	51.0	1.5	0.0	0.0	0.0	51.0	20.0	0.0	1.0	2.8	5.2
Sub-total = LGRD	10299.8	10025.6	449.6	9112.9	9112.9	12102.4	12544.5	231.7	11903.2	90.9	94.9
LGD	9404.7	8895.6	276.1	7988.5	7988.5	10815.2	11274.1	49.9	10422.3	89.8	92.4
RD	576.8	811.4	4.6	798.4	798.4	868.2	944.5	182.1	1169.5	98.4	123.8
CHT	318.3	318.6	94.3	325.9	325.9	419.0	325.9	-0.3	311.4	102.3	95.5
Sub-total = Defense	307.8	251.6	94.3	252.2	252.2	245.8	213.8	0.0	117.4	100.2	54.9
Defense Service	307.8	251.6	94.3	252.2	252.2	245.8	213.8	0.0	117.4	100.2	54.9
Def.-Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Sub-total=POS	637.6	623.1	-3.1	579.8	579.8	652.3	741.4	9.1	698.1	93.0	94.2
Law & Justice	144.2	119.8	5.9	112.2	112.2	113.9	123.0	0.0	117.5	93.7	95.5
Legislative & Parliament	11.2	15.3	-3.9	7.6	7.6	6.1	1.0	0.0	0.6	50.1	59.1
Supreme Court	0.0	0.0	0.0	0.0	0.0	0.0	11.5	9.4	9.4	#DIV/0!	81.3
Judicial Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Ministry of Home Affairs.	482.3	488.1	-5.1	459.9	459.9	531.4	605.8	-0.2	570.6	94.2	94.2

	Budget 2012	Revised Budget 2012	Actual 2012 (June)	Actual 2012 (Up to June)	Actual 2012	Budget FY13	Revised Budget FY13	Actual 2013 (June)	Actual 2013 (up to June)	Actual 2012 (up to June) as % of Revised Budget 2012	Actual 2013 (up to June) as % Revised Budget 2013
Anti-Corruption Commission	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Sub-total = Education	5871.7	4555.9	12.1	4389.5	4389.5	7402.0	6463.0	30.3	6176.8	96.3	95.6
PMED	3514.0	2460.3	9.9	2407.9	2407.9	4382.1	3916.3	30.2	3685.2	97.9	94.1
Education	2143.0	1975.8	-0.1	1867.1	1867.1	2553.9	2253.1	0.1	2205.6	94.5	97.9
Sc. & Tech.	214.7	90.9	-17.4	92.2	92.2	171.7	156.4	0.0	157.4	101.5	100.6
ICT	0.0	28.8	19.7	22.3	22.3	294.3	137.3	0.0	128.7	77.3	93.7
Sub-total = Health	3561.8	3035.6	416.8	2612.2	2612.2	3825.4	3622.6	3.7	3313.2	86.1	91.5
HFW	3561.8	3035.6	416.8	2612.2	2612.2	3825.4	3622.6	3.7	3313.2	86.1	91.5
Sub-total = SSW	2512.8	2159.5	1092.5	1915.3	1915.3	2512.9	2740.9	0.6	2579.5	88.7	94.1
SW	262.0	175.1	2.3	139.4	139.4	227.7	212.7	0.4	176.0	79.6	82.8
Women's Affairs ⁷	161.4	181.4	49.2	98.1	98.1	225.4	200.1	0.0	255.7	54.1	127.8
Lib. Affairs	210.4	69.5	0.1	63.7	63.7	170.8	164.9	0.0	160.6	91.6	97.4
Food	425.0	253.4	0.0	245.4	245.4	334.1	507.3	0.0	443.6	96.8	87.4
Disaster & Relief	1454.0	1480.1	1041.0	1368.7	1368.7	1554.9	1656.0	0.2	1543.5	92.5	93.2
Sub-total = HCS	686.1	501.8	-0.5	489.7	489.7	589.0	492.5	0.0	477.8	97.6	97.0
Housing	686.1	501.8	-0.5	489.7	489.7	589.0	492.5	0.0	477.8	97.6	97.0
Sub-total = RCRA	688.4	411.3	7.2	393.4	393.4	518.4	490.5	7.1	488.0	95.6	99.5
Information	117.0	63.2	5.6	53.0	53.0	63.8	50.2	7.0	54.4	83.8	108.3
Cultural Affairs	106.0	77.9	0.0	68.5	68.5	33.3	31.5	0.0	28.0	87.9	88.7
Religious Affairs.	161.1	150.8	0.8	150.9	150.9	153.0	168.4	0.0	168.4	100.1	100.0
Youth	304.3	119.4	0.7	121.0	121.0	268.3	240.4	0.1	237.3	101.4	98.7
Sub-total = FE	8266.7	7911.9	2312.1	7927.4	7927.4	9498.1	9947.4	2926.1	9829.5	100.2	98.8
Energy	1114.0	726.1	-3.5	679.0	679.0	1608.4	1386.2	358.3	1291.2	93.5	93.1
Power	7152.7	7185.8	2315.6	7248.3	7248.3	7889.6	8561.2	2567.8	8538.3	100.9	99.7
Sub-total = Agriculture	3461.7	3369.5	363.0	3197.0	3197.0	4356.0	3636.6	195.1	3523.3	94.9	96.9
Agriculture	1037.7	1021.5	102.5	997.0	997.0	1242.0	1152.0	1.7	1111.3	97.6	96.5
Fisheries	467.9	416.1	-3.9	411.5	411.5	432.3	353.7	2.9	363.0	98.9	102.6
Environment	276.4	300.7	10.5	278.3	278.3	325.2	260.4	6.4	220.9	92.6	84.8
Land	173.1	87.2	10.8	67.8	67.8	180.2	101.9	23.9	69.3	77.7	68.0
Water	1506.6	1544.1	243.1	1442.5	1442.5	2176.4	1768.6	160.3	1758.8	93.4	99.4

	Budget 2012	Revised Budget 2012	Actual 2012 (June)	Actual 2012 (Up to June)	Actual 2012	Budget FY13	Revised Budget FY13	Actual 2013 (June)	Actual 2013 (up to June)	Actual 2012 (up to June) as % of Revised Budget 2012	Actual 2013 (up to June) as % Revised Budget 2013
Sub-total = IES	882.5	1113.7	641.1	1081.5	1081.5	2329.5	2094.5	54.7	1992.6	97.1	95.1
Industries	525.8	785.7	563.6	800.1	800.1	1737.0	1557.7	13.7	1478.3	101.8	94.9
Textiles	122.5	99.4	3.3	91.4	91.4	157.5	147.6	0.0	145.1	92.0	98.3
Commerce	57.8	101.5	73.2	88.0	88.0	103.5	106.5	0.0	88.6	86.7	83.2
Labour	29.3	23.7	0.9	8.5	8.5	127.8	80.6	2.0	58.4	35.8	72.5
Expatriates' Welfare and Overseas Employment	147.0	103.4	0.1	93.6	93.6	203.7	202.1	38.9	222.1	90.5	109.9
Sub-total = TC	7743.9	6917.8	1139.7	5950.0	5950.0	9474.6	9114.9	964.2	8343.0	86.0	91.5
Roads	4598.3	2847.1	392.8	4475.2	4475.2	2652.1	3634.5	36.0	3627.2	157.2	99.8
Railways	0.0	2265.7	0.0	0.0	0.0	3310.5	3021.7	425.2	2859.8	0.0	94.6
Bridges Division	461.9	279.4	0.0	257.3	257.3	717.8	524.9	0.0	507.1	92.1	96.6
Shipping	217.1	28.2	0.0	28.2	28.2	326.4	237.3	0.0	25.1	99.9	10.6
Civil Aviation	221.8	809.4	745.1	771.5	771.5	1316.9	873.8	503.0	539.7	95.3	61.8
Post and Tele.	2245.0	688.1	1.8	417.8	417.8	1151.0	822.7	0.0	784.1	60.7	95.3
Total	47276	42363.6995	6724.2	38676.5	38676.5	56439.04	53858.7	4424.4	50355.2	91.2963	93.4949

APPENDIX 5: REVENUE COLLECTION

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 2012 (June)	Actual 2012 (Up to June)	Actual 2012	Budget FY13	Actual 2013 (June)	Actual 2013 (up to June)
Tax Revenue (a+b)	79548	95785	96285	0	95228	95228	116824	1	107458
a. NBR	76225	91870	92370	0	91595	91595	112259	1	103338
a.1 Income	21956	27561	28061	17	28159	28159	35300	0	34403
a.2 VAT	29216	34304	34304	-17	33918	33918	40466	1	38664
a.3 Import	10756	12664	12664	1	12050	12050	14568	0	12631
a.4 Excise	507	450	450	0	664	664	997	0	751
a.5 Sup	13375	16220	16220	0	16339	16339	19969	0	16302
a.6 Other Taxes	416	671	671	-1	465	465	959	0	588
b. Non-NBR	3323	3915	3915	0	3633	3633	4565	0	4121
b.1 NL	63	70	65	0	66	66	72	0	72
b.2 Vehicles	706	975	900	0	676	676	1100	0	813
b.3 Land	433	570	550	0	494	494	608	0	517

	Actual 2011	Budget 2012	Revised Budget 2012	Actual 2012 (June)	Actual 2012 (Up to June)	Actual 2012	Budget FY13	Actual 2013 (June)	Actual 2013 (up to June)
b.4 Stamp	2120	2300	2400	0	2397	2397	2785	0	2719
c. Non-tax Revenue	13445	22600	18600	250	19447	19447	22846	922	21365
c.1 DP	1427	1845	2517	8	2531	2531	3143	0	4758
c.2 PO&R	829	1059	741	210	839	839	983	250	1012
c.3 T&T	0	0	0	0	0	0	0	0	0
c.4 IFT	11188	19696	15342	32	16077	16077	18720	672	15595
Total Revenue (a+b+c)	92993	118385	114885	250	114674	114674	139670	923	128823
d. GDP	787500	899670	914784	914784	914784	914784	1041360	1037987	1037987
e. Tax-GDP Ratio	10.10	10.65	10.53	0.00	10.41	10.41	11.22	0.00	10.35
f. .Revenue-GDP ratio	11.81	13.16	12.56	0.03	12.54	12.54	13.41	0.09	12.41
g. NBR (Source: NBR)				14369.67	95058.99	95059	112259	15668.7	108703.38
h. as % of g				0.0	96.4	96.4	100.0	0.0	95.1

APPENDIX 6: REVENUE RECEIPTS (GROWTH SCENARIO)

	(Revised Budget 2012/Budget 2012)*100	(Budget13/Actual 2012)*100	(Budget13/ Revised Budget 2012)*100	Share in Actual 2012	(June 2013/ June 2012)*100	(Actual 2013 up to June /Actual 2012 up to June) *100	(Actual 2013 up to June / Budget 2013)*100
Tax Revenue(a+b)	100.5	122.7	121.3	83.0	1717.3	112.8	92.0
a. NBR	100.5	122.6	121.5	79.9	428.5	112.8	92.1
a.1 Income	101.8	125.4	125.8	24.6	1.0	122.2	97.5
a.2 VAT	100.0	119.3	118.0	29.6	-3.0	114.0	95.5
a.3 Import	100.0	120.9	115.0	10.5	7.2	104.8	86.7
a.4 Excise	100.0	150.1	221.6	0.6	4547.5	113.0	75.3
a.5 Sup	100.0	122.2	123.1	14.2	0.0	99.8	81.6
a.6 Other Taxes	100.0	206.4	142.9	0.4	1.9	126.5	61.3
b. Non-NBR	100.0	125.7	116.6	3.2	-498.0	113.4	90.3
b.1 NL	92.9	109.1	110.8	0.1	#DIV/0!	109.2	100.1
b.2 Vehicles	92.3	162.8	122.2	0.6	38.6	120.3	73.9
b.3 Land	96.5	123.2	110.6	0.4	-40.6	104.7	85.0
b.4 Stamp	104.3	116.2	116.0	2.1	87.5	113.4	97.6
c. Non-tax Revenue	82.3	117.5	122.8	17.0	369.2	109.9	93.5
c.1 DP	136.4	124.2	124.9	2.2	-0.4	188.0	151.4
c.2 PO&R	70.0	117.2	132.7	0.7	119.2	120.6	102.9
c.3 T&T	0.0	0.0	0.0	0.0	2.7	98.5	0.0
c.4 IFT	77.9	116.4	122.0	14.0	2106.9	97.0	83.3
Total Revenue (a+b+c)	97.0	121.8	121.6	100.0	369.5	112.3	92.2

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

For Suggestions:

1. altafu@finance.gov.bd
2. rehanap@finance.gov.bd

