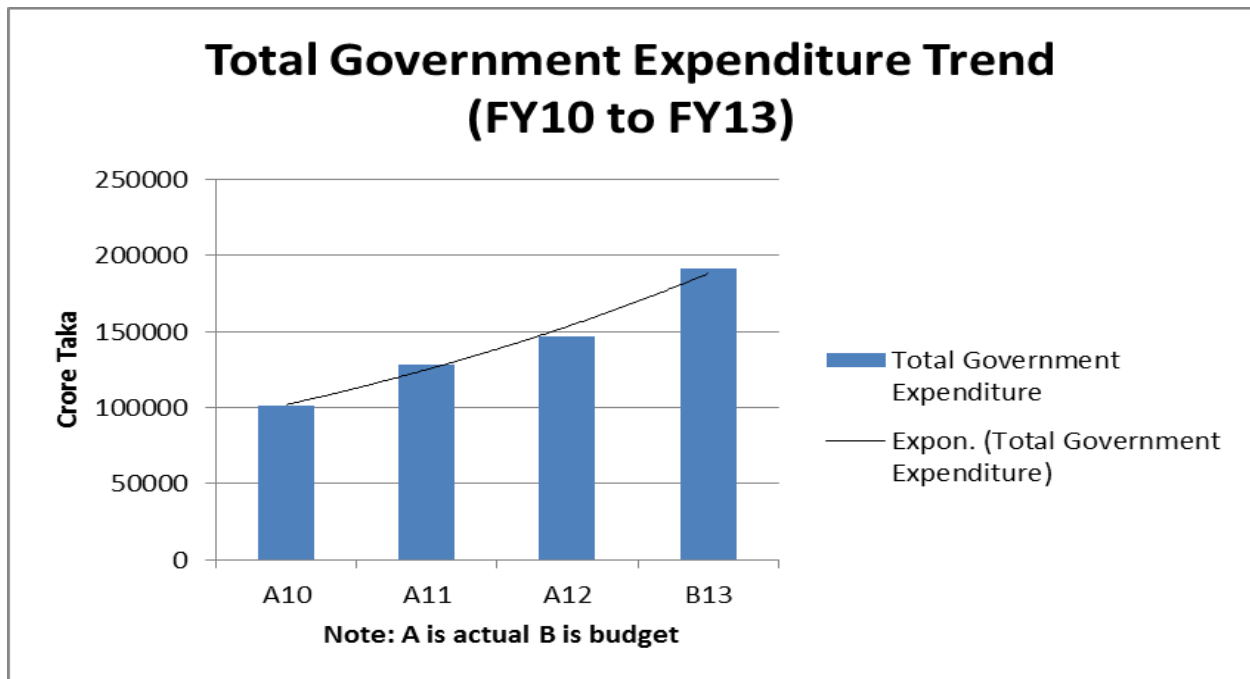


# MONTHLY REPORT ON **FISCAL POSITION**

(July FY2012-13)



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## **Executive Summary**

### **Background**

The Monthly Fiscal Report is prepared for each month of the fiscal year (July to June). It provides information regarding actual government expenditure, government revenue and overall balance of the budget of Bangladesh government. The report has been prepared using the data generated by the Integrated Budget and Accounting System. In the report, for example 'FY12' means fiscal year 2011-12 i.e. from July 2011 to June 2012. 'A12' means actual expenditure in FY12 and 'B12' means expenditure declared in the budget of FY12. 'Taka' is Bangladesh currency and one crore means ten million.

### **Expenditure**

Government expenditure in Bangladesh consists of two broad categories. Recurrent expenditure of the government is called Non-Development expenditure. On the other hand, Development expenditure includes capital expenditure as well as some recurrent expenditure. In the first month of the fiscal year 3.8% of the Non-development budget has been spent in FY13. Development Expenditure during the same period is about 0.8% of the Development budget of the FY13.

### **Revenue**

Revenue income of the government includes both tax revenue and non-tax revenue. Up to July FY13, 9.3% of the revenue target of the budget has been collected.

### **Balance (Surplus/Deficit)**

Overall balance of the budget is calculated either by including grants or by excluding grants. Up to July FY13, overall Balance is positive (surplus). Including grants, it is 0.66% of the estimated annual GDP. Excluding grants, it is 0.65% of the estimated GDP.

# Monthly Report on Fiscal Position<sup>1</sup>

## July FY 13

### a.0 Non-Development Expenditure

#### a.1 Sector-wise Utilization and Growth

Sector-wise information on Non-Development Expenditure is presented in Table a.1. Among other things, following major observations transpire the recent trends on expenditure:

- While Revised Budget (RB12) for the FY12 was 2.0% lower than the original budget (B12) and Actual Expenditure (A12) was 5.4% lower than that of RB12, B13 was 16.85% higher than A12 and 8.3% higher than B12.
- Increase of B13 over RB12 was 10.55% and the largest increase was in General Public Services (33.0%) followed by Interest payments (17.7%).

**Table a.1: Non-Development Expenditure Pattern by Sector<sup>2,3</sup>**

(In Crore Taka)

Sectors	B11	RB12	A12	Sector's Share of A12 (in %)	RB12 as % of B11	A12 as % of RB12	B13	B13 as % of B12	A13 (Up to July)	B13 as % of RB12	B13 as % of A12	A13(up to July) as % B13
GPS	7104.3	15917.5	10219.8	10.6	224.1	64.2	21175.9	97.9	169.3	133.0	207.2	0.8
LGRD	1916.5	1980.8	1937.2	2.0	103.4	97.8	2113.2	107.2	38.3	106.7	109.1	1.8
Defence	10939.0	11961.1	11966.5	12.4	109.3	100.0	12627.6	108.6	388.4	105.6	105.5	3.1
POS	7257.3	7981.8	8034.4	8.3	110.0	100.7	8578.7	109.6	469.0	107.5	106.8	5.5
Edu	13930.7	14196.6	14718.6	15.2	101.9	103.7	14743.1	102.1	851.3	103.8	100.2	5.8
Hlth	4735.7	5113.4	5055.2	5.2	108.0	98.9	5508.1	103.8	274.8	107.7	109.0	5.0
SSW	6415.1	8169.0	7065.0	7.3	127.3	86.5	8467.6	99.1	29.9	103.7	119.9	0.4
Housing	849.8	868.0	847.1	0.9	102.1	97.6	869.8	105.8	25.1	100.2	102.7	2.9
RCRA	946.3	1127.1	1084.1	1.1	119.1	96.2	1083.5	106.8	22.8	96.1	99.9	2.1
FE	217.2	44.3	41.6	0.0	20.4	93.8	45.5	103.6	1.7	102.7	109.5	3.7
Agri	10046.2	10977.1	11476.7	11.9	109.3	104.6	10102.9	111.6	148.1	92.0	88.0	1.5
IES	499.5	448.8	498.0	0.5	89.9	111.0	439.2	104.9	15.4	97.9	88.2	3.5
Trans	3240.2	3546.2	3365.3	3.5	109.4	94.9	3841.5	108.6	116.6	108.3	114.1	3.0
Interest	15623.1	19795.8	20316.6	21.0	126.7	102.6	23301.9	129.5	1704.9	117.7	114.7	7.3
TNDRE	83721.1	102127.6	96626.2	100.0	122.0	94.6	112898.5	108.3	4255.5	110.5	116.8	3.8

<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, FE = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication, TNDRE=Total Non-Development Revenue Expenditure

<sup>3</sup> B = Budget, RB = Revised Budget and A = Account/Actual.

## a.2 Ministry-wise Utilization Pattern

Ministry-wise expenditure pattern is presented in the Appendix of this report (Table a.2). It shows that:

- Actual spending up to July FY13 was 3.8 % of the budget of FY13.
- Actual spending up to July FY12 was 3.46% of the budget of FY12.
- Up to July FY13, utilization of non-development resources varied from 0.1% to 13.3% percent of their budget.

## a.3 Broad Sector-wise Allocation

A comparative picture of broad sector-wise allocation of Non-Development Expenditure has been presented below:<sup>4</sup>

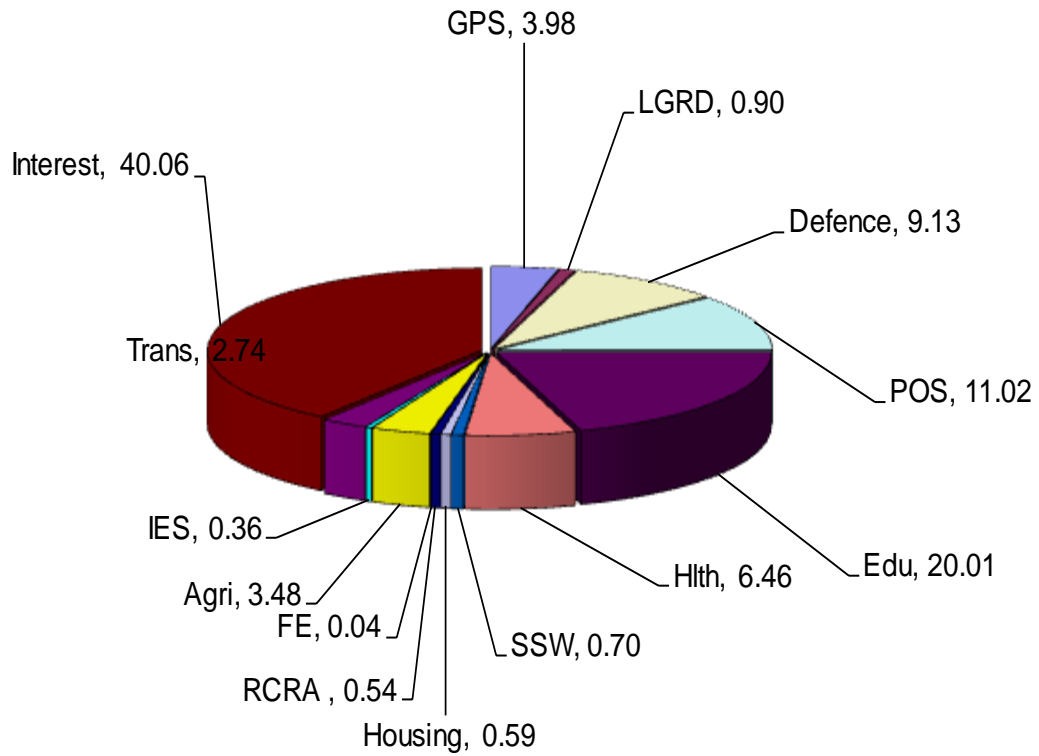
<b>Broad Sectors</b>	<i>(Percentage)</i>					
	<b>Admn</b>	<b>SIS</b>	<b>PIS</b>	<b>Agri</b>	<b>Interest</b>	<b>Others</b>
<b>Sector's Share of A12</b>	31.3	30.7	3.5	11.9	21.0	1.64
<b>Sector's Share of B13</b>	37.5	28.1	3.4	8.9	20.6	1.35
<b>Sector's Share of A13 (Up to July)</b>	24.1	28.7	2.8	3.5	40.1	0.90

A detail of sector-wise share of Non-Development expenditure based on the account (up to July) for the FY13 is shown in Chart a.03. Individually, the largest share is in Interest (40.06%), followed by Education (20.01%), Public order and safety (11.02%), Defence (9.13%) and Health (6.46%).

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<sup>4</sup> Admn = General Public Services, Defense, and Public Order and Safety,  
SIS = Social Infrastructure, covers Edu, health, Housing and SSW & LGRD.  
PIS = Physical Infrastructure, covers FE and Trans; and Others include RCRA and IES

**Chart a.03: Sectorwise share (%) of Non-Development Expenditure A13 (up to July)**



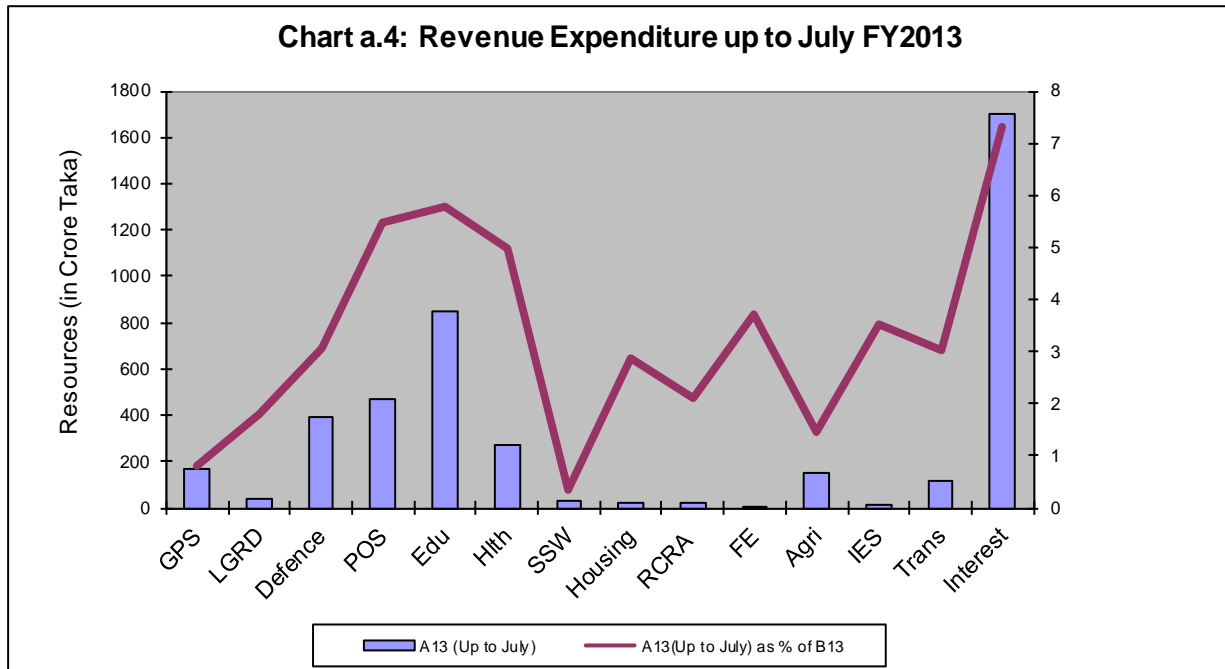
**a.4 Utilization up to July FY13**

Sector-wise utilization of resources (up to July FY13) is shown in Table a.4 and Chart a.04. It appears that most of the sectors have more than 3% utilization rate in the first month of the fiscal year.

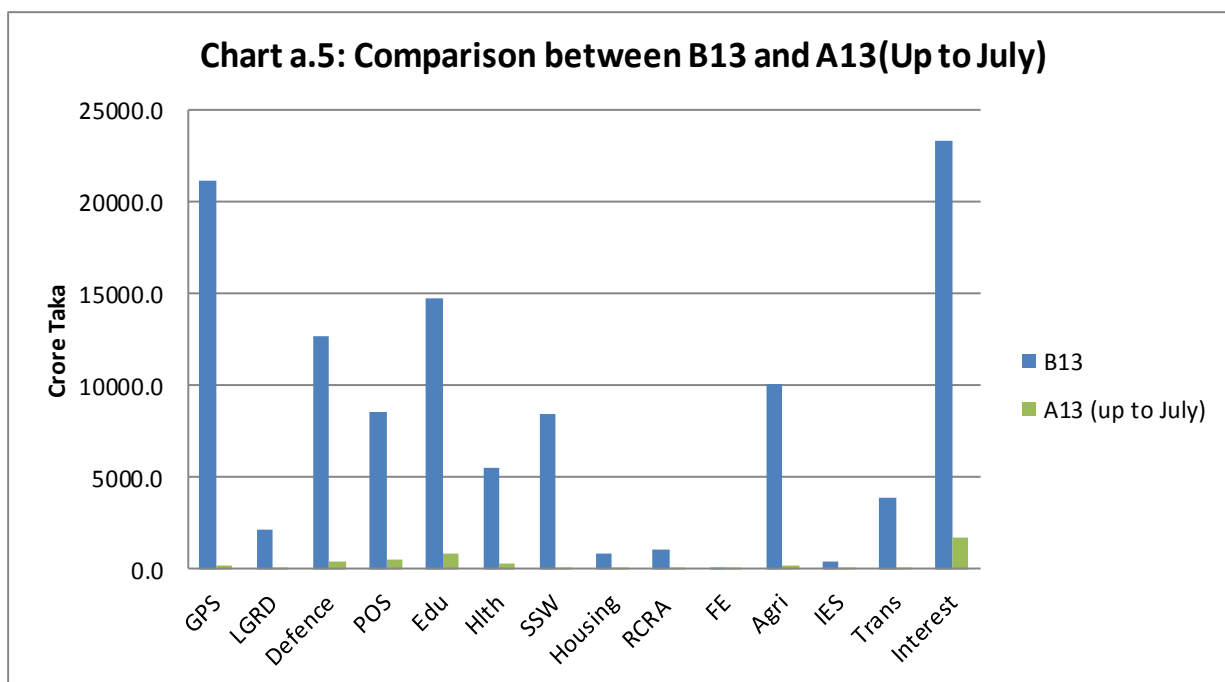
**Table a.4: Resource Utilization Pattern of Non-Development Expenditure up to July, FY13**

(In Crore Taka)

Sectors	A12(July)	A12(Up to July)	A13(July)	A13 (Up to July)	A13(July) as % of A12 (July)	A13(Up to July) as % of A12(Up to July)	A13(Up to July) as % of B13
GPS	174.8	174.8	169.3	169.3	96.9	96.9	0.8
LGRD	35.6	35.6	38.3	38.3	107.5	107.5	1.8
Defence	329.9	329.9	388.4	388.4	117.7	117.7	3.1
POS	375.1	375.1	469.0	469.0	125.0	125.0	5.5
Edu	809.7	809.7	851.3	851.3	105.1	105.1	5.8
Hlth	260.7	260.7	274.8	274.8	105.4	105.4	5.0
SSW	29.7	29.7	29.9	29.9	100.9	100.9	0.4
Housing	25.2	25.2	25.1	25.1	99.4	99.4	2.9
RCRA	23.4	23.4	22.8	22.8	97.5	97.5	2.1
FE	1.8	1.8	1.7	1.7	94.7	94.7	3.7
Agri	143.3	143.3	148.1	148.1	103.4	103.4	1.5
IES	11.9	11.9	15.4	15.4	129.5	129.5	3.5
Trans	106.6	106.6	116.6	116.6	109.4	109.4	3.0
Interest	1281.0	1281.0	1704.9	1704.9	133.1	133.1	7.3
NDRE	3608.6	3608.6	4255.5	4255.5	117.9	117.9	3.8



Sector wise comparison has also been given among budget and actual expenditure in Chart a.05.



#### **b.0 Non-Development Expenditure: Economic Classification**

Structure and pattern of Revenue Expenditure according to economic classification are presented in Table b and Chart b (presented in the next page). The following conclusions can be drawn on the basis of them:

- Until July FY13, actual utilization of Revenue Expenditure as percentage of B13 has been satisfactory: Pay and Allowance (6.4 %) and Interest Payments (7.3 %).
- Until July FY13, 7.3% of the Revenue Expenditure has been spent on Interest Payments. Out of total Interest Payments, Domestic Interest Payments was 7.3% and Foreign Interest Payment was 7.6%.
- Up to July FY13, the following economic categories show an aggregate utilization rate of revenue expenditure nearly 3.8%. In some categories utilization rates are higher such as Pension and Gratuities (11.6%) and Domestic Interest Payments (7.3 %).

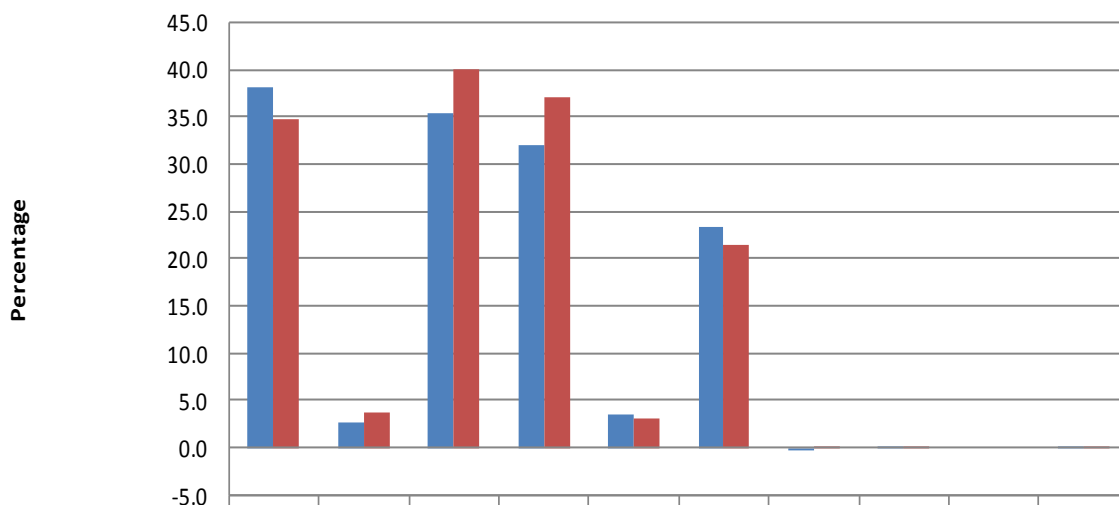


**Table b: Non-Development Revenue Expenditure by Economic Classification**  
(In Crore Taka)

Description	RB11	B12	A12	A13(Up to July)	B13 as % of RB12	Share of A12(July)	A13 (up to July) as % B13
<b>Pay and Allowances</b>	<b>21522.5</b>	<b>21639.2</b>	<b>21061.5</b>	<b>1475.8</b>	<b>106.6</b>	<b>38.1</b>	<b>6.4</b>
Pay of Officers	2161.4	2189.8	2063.9	169.7	106.8	4.6	7.4
Pay of Establishment	9231.2	9153.5	9007.2	715.4	105.2	18.9	7.4
Allowances	10129.9	10295.9	9990.4	590.7	107.8	14.6	5.4
<b>Goods and Services</b>	<b>11653.0</b>	<b>11771.1</b>	<b>10791.7</b>	<b>154.9</b>	<b>111.8</b>	<b>2.7</b>	<b>1.2</b>
Supplies and Services	8559.8	8609.6	7735.1	152.3	109.8	2.6	1.6
Repairs, Maintenance & Rehabilitation	3093.2	3161.5	3056.5	2.7	117.6	0.0	0.1
<b>Interest Payments</b>	<b>19795.8</b>	<b>17996.3</b>	<b>20316.6</b>	<b>1704.9</b>	<b>117.7</b>	<b>35.5</b>	<b>7.3</b>
Domestic	18144.7	16518.7	18768.9	1576.0	119.1	32.0	7.3
Foreign	1651.0	1477.6	1547.7	128.8	102.9	3.5	7.6
<b>Subsidies and Current Transfers</b>	<b>37651.7</b>	<b>34648.8</b>	<b>36559.9</b>	<b>912.9</b>	<b>102.6</b>	<b>23.4</b>	<b>2.4</b>
Subsidies	12263.4	9285.9	11507.8	0.0	117.8	0.0	0.0
Grants in Aid	20217.3	20292.4	18621.3	403.5	97.2	12.1	2.1
Contributions to Intl Organisation	113.1	91.2	66.4	0.1	101.5	0.0	0.0
Write-off of loans & advances	4.0	5.0	0.5	0.0	100.0	0.0	0.0
Pensions and Gratuties	5041.4	4969.8	6356.9	509.4	87.2	11.3	11.6
<b>Block Allocation</b>	<b>1199.7</b>	<b>1800.2</b>	<b>164.4</b>	<b>1.7</b>	<b>132.9</b>	<b>0.0</b>	<b>0.1</b>
Unexpected	871.4	1100.0	0.0	0.0	137.7	0.0	0.0
Others	328.1	7002.4	164.4	1.7	120.1	0.0	0.4
<b>Deduct</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>#DIV/0!</b>	<b>0.0</b>	<b>#DIV/0!</b>
Recoveries	0.2	0.0	0.0	0.0	0.0	0.0	#DIV/0!
<b>Non-Development Revenue Expenditure(A)</b>	<b>91822.6</b>	<b>87855.7</b>	<b>88894.1</b>	<b>4250.3</b>	<b>108.4</b>	<b>99.7</b>	<b>4.3</b>
<b>Acquisition of Assets and Works(B)</b>	<b>4342.3</b>	<b>4045.3</b>	<b>4318.0</b>	<b>5.3</b>	<b>110.5</b>	<b>0.2</b>	<b>0.1</b>
Acquisition of Assets	3767.6	3469.0	3732.8	5.0	114.9	0.2	0.1
Acquisition of Land Assets	72.0	90.6	63.5	0.0	12.6	0.0	0.0
Construction and Works	502.7	485.7	521.7	0.3	91.6	0.0	0.1
<b>Augmented Non-Development Revenue Expenditur (A+B)</b>	<b>96164.9</b>	<b>91901.1</b>	<b>93212.1</b>	<b>4255.5</b>	<b>108.5</b>	<b>99.9</b>	<b>4.1</b>
<b>Investments in Shares and Equitie ( C)</b>	<b>4820.6</b>	<b>11006.2</b>	<b>2859.6</b>	<b>0.0</b>	<b>153.1</b>	<b>0.0</b>	<b>0.0</b>
Share Capital	895.6	3581.2	120.1	0.0	324.5	0.0	0.0
Equity Investment	800.0	2500.0	0.0	0.0	350.0	0.0	0.0
Investment for Recapitalisation	700.0	2500.0	340.9	0.0	235.7	0.0	0.0
Others	2425.0	2425.0	2398.7	0.0	1.0	0.0	0.0
<b>Programmes Financed from Non-Development Budget ( D)</b>	<b>1144.6</b>	<b>1330.7</b>	<b>558.9</b>	<b>0.0</b>	<b>107.0</b>	<b>0.1</b>	<b>0.0</b>
Detail Estimates	539.4	304.6	470.9	0.0	28.6	0.0	0.0
Block Allocation	605.2	1026.1	88.0	0.0	176.9	0.1	0.0
<b>Total - Non-Development Expenditure (A+B+C+D) :</b>	<b>102130.0</b>	<b>104238.0</b>	<b>96630.6</b>	<b>4255.5</b>	<b>110.5</b>	<b>100.0</b>	<b>3.8</b>

The following Chart (Chart b) presents Non-Development Expenditure by Economic Classification of FY12 and FY13 up to July.

**Chart b: Non-Development Expenditure by economic categories**



	PA	GS	IP	Dom	F	SCT	BA	AAW	ISE	PFNDB
Share A12 (Up to July)	38.1	2.7	35.5	32.0	3.5	23.4	0.0	0.2	0.0	0.1
Share A13 (Up to July)	34.7	3.6	40.1	37.0	3.0	21.5	0.2	0.1	0.0	0.0

Notes: PA = Pay and Allowances, GS = Goods and Services, IP = Interest Payment, Dom = Domestic IP, F = Foreign IP, SCT = Subsidies and Current Transfers, BA = Block Allocation, AAW = Acquisition of Assets and Works, ISE=Investment in share and equities, Programme financed from non-development budget=PFNDB

## c. Development Expenditure

### c.1 Ministry-wise Utilization Pattern

Table c.1 in the Appendix presents the Ministry-wise Development Budget resource utilization pattern.

### c.2 Growth and Allocation Pattern

Table c.2 presents sector-wise growth and allocation pattern of Development Expenditure. It shows:

- While Revised Budget (RB12) of Development Expenditure was 10.4% less than the original budget (B12) and A12 was 13.5% less than RB12, B13 was 54.0% higher than A12 and 33.2% higher than RB12.

**Table c.2: Development Expenditure Pattern by Sector<sup>5</sup>**

*(In Crore Taka)*

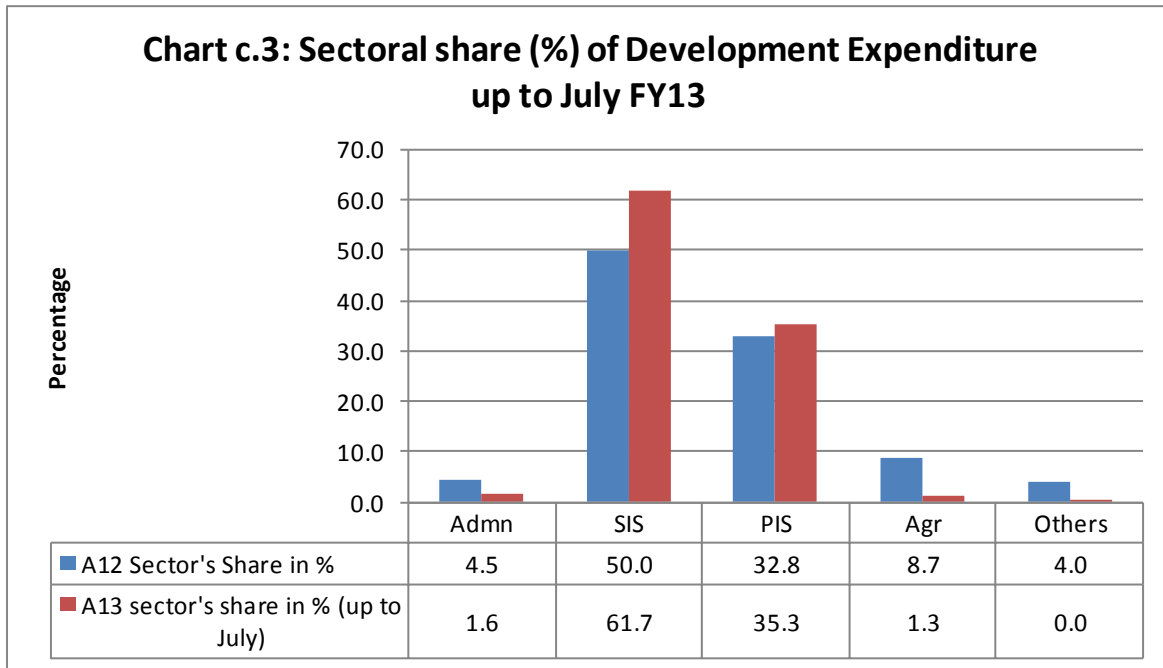
Sectors	A 11	B 12	RB 12	A 12	B 13	A 13 (up to July)	A 12 Sector's Share in %	A 12 as % of RB 12	B 13 as % of RB 12	RB 12 as % of B 12	B 13 as % of A 12	A 13 as % of B 13 (up to July)
GPS	976.1	2355.3	1486.4	806.0	2932.6	6.8	2.2	54.2	197.3	63.1	363.8	0.2
LGRD	8289.1	10299.8	10025.6	9113.7	12102.4	218.4	24.9	90.9	120.7	97.3	132.8	18
Defence	185.1	307.8	251.6	251.9	245.8	0.0	0.7	100.1	97.7	81.8	97.6	0.0
POS	557.4	637.6	623.1	579.9	652.3	0.5	1.6	93.1	104.7	97.7	112.5	0.1
Edu	4872.0	5871.7	4555.9	4387.6	7402.0	56.6	12.0	96.3	162.5	77.6	168.7	0.8
Health	2550.5	3561.8	3035.6	2420.9	3825.4	0.0	6.6	79.8	126.0	85.2	158.0	0.0
SSW	1313.4	2512.8	2159.5	1915.4	2512.9	0.0	5.2	88.7	116.4	85.9	131.2	0.0
HCS	475.4	686.1	501.8	490.2	589.0	0.0	1.3	97.7	117.4	73.1	120.2	0.0
RCRA	611.8	688.4	411.3	950.6	518.4	0.1	2.6	231.1	126.0	59.7	54.5	0.0
FE	7015.2	8266.7	7911.9	7128.3	9498.1	27.5	19.4	90.1	120.0	95.7	133.2	0.3
AFL	2910.4	3461.7	3369.5	3189.6	4356.0	6.0	8.7	94.7	129.3	97.3	136.6	0.1
IES	436.8	882.5	1113.7	524.8	2329.5	0.0	1.4	47.1	209.2	126.2	443.9	0.0
TC	3809.1	7743.9	6917.8	4890.6	9474.6	130.0	13.3	70.7	137.0	89.3	193.7	14
<b>Total</b>	<b>34002.3</b>	<b>47276.0</b>	<b>42363.7</b>	<b>36649.5</b>	<b>56439.0</b>	<b>445.9</b>	<b>100.0</b>	<b>86.5</b>	<b>133.2</b>	<b>89.6</b>	<b>154.0</b>	<b>0.8</b>

In FY13 up to July, actual development expenditure registers 0.8% of the original development budget.

### c.3 Sectoral Priority

Broad sector-wise utilization of development resources is presented in Chart c.3.

<sup>5</sup> Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, Health = Health, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, AFL = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, FE = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, TC = Transport and Communication.



- Sector-wise development expenditure up to July FY13 indicates that the maximum share of expenditure has been spent by pro-poor sectors like Social Infrastructure related ministries (61.7%) and Physical Infrastructure (35.3 %).

#### **d.0. Revenue Collection Position**

##### **d.1 Growth and Relative Collection Position**

Table d.1 portrays revenue collection and Table d.2 (presented in the next page) shows revenue structure and growth scenario for the FY12 and FY13 (up to July)<sup>6</sup>.

**Table d.1: Revenue Receipts: Reporting Scenario**

*(In Crore Taka)*

<sup>6</sup> Notes: Income = Income/Profit/Property/Wealth, Sup=Supplementary duty, EX = Excise taxes

NL = Narcotics & Liquor, DP = Dividend & Profit, PO&R = Post Office + Railway

IFT = Interest/Fees/Tolls & Other receipts

	A11	B12	RB12	A12(July)	A12 (Up to July)	A12	B13	A13(July)	A13 (up to July)
<b>Tax Rev(a+b)</b>	<b>79548</b>	<b>95785</b>	<b>96285</b>	<b>6688</b>	<b>6688</b>	<b>95231</b>	<b>102256</b>	<b>7967</b>	<b>7967</b>
<b>a. NBR</b>	<b>76248</b>	<b>91870</b>	<b>92370</b>	<b>6381</b>	<b>6381</b>	<b>91598</b>	<b>97691</b>	<b>7604</b>	<b>7604</b>
a.1 Income	21971	27561	28061	1899	1899	28157	35300	2502	2502
a.2 VAT	29224	34304	34304	2307	2307	33923	40466	2869	2869
a.3 Import	10756	12664	12664	876	876	12050	0	1160	1160
a.4 Excise	507	450	450	12	12	664	997	15	15
a.5 Sup	13375	16220	16220	1261	1261	16339	19969	1008	1008
a.6 Other Taxes	416	671	671	26	26	465	959	49	49
<b>b. Non-NBR</b>	<b>3300</b>	<b>3915</b>	<b>3915</b>	<b>307</b>	<b>307</b>	<b>3633</b>	<b>4565</b>	<b>363</b>	<b>363</b>
b.1 NL	63	70	65	5	5	66	72	6	6
b.2 Vehicles	683	975	900	53	53	676	1100	63	63
b.3 Land	433	570	550	47	47	494	608	46	46
b.4 Stamp	2120	2300	2400	204	204	2398	2785	248	248
<b>c. Non-tax Rev</b>	<b>13445</b>	<b>22600</b>	<b>18600</b>	<b>2843</b>	<b>2843</b>	<b>18555</b>	<b>22846</b>	<b>3627</b>	<b>3627</b>
c.1 DP	1427	1845	2517	21	21	2531	3143	36	36
c.2 PO&R	829	1059	741	26	26	769	983	12	12
c.3 T&T	0	0	0	0	0	0	0	0	0
c.4 IFT	11188	19696	15342	2797	2797	15256	18720	3579	3579
<b>Total Rev (a+b+c)</b>	<b>92993</b>	<b>118385</b>	<b>114885</b>	<b>9532</b>	<b>9532</b>	<b>113786</b>	<b>125102</b>	<b>11594</b>	<b>11594</b>
d. GDP <sub>new</sub>	<b>787500</b>	<b>899670</b>	<b>914784</b>	<b>914784</b>	<b>914784</b>	<b>914784</b>	<b>1041360</b>	<b>1041360</b>	<b>1041360</b>
e. Tax-GDP Ratio	10.10	10.65	10.53	0.73	0.73	10.41	9.82	0.77	0.77
f. Revenue-GDP ratio	11.81	13.16	12.56	1.04	1.04	12.44	12.01	1.11	1.11
g. NBR (Source: NBR)				5729.74	5729.7	94590.6		6386.58	6386.58
h. as % of g				111.4	111.4	96.8		119.1	119.1

Table d.1 indicates that:

- In FY12, actual amount of the collected tax revenue was 10.65% of the estimated GDP.
- On cumulative and monthly basis, up to July FY12, there is slight discrepancy between the data of NBR and CGA system.

Table d.2 (presented in the next page) indicates that:

- While tax revenue collection estimates for the FY13 is 8.9% higher than Revised Budget of the FY12, it is 9.9% higher than the actual collection (A12).
- Up to July FY13, tax revenue collection for the FY13 registers 21.6 % growth over the corresponding period of the previous fiscal year (FY12). At the same time, Non-NBR tax collection increased by 18.0 % and Non-tax revenue collection increased by 27.6 %.
- Up to July FY13, 9.3 % of the budgeted revenue has been collected.

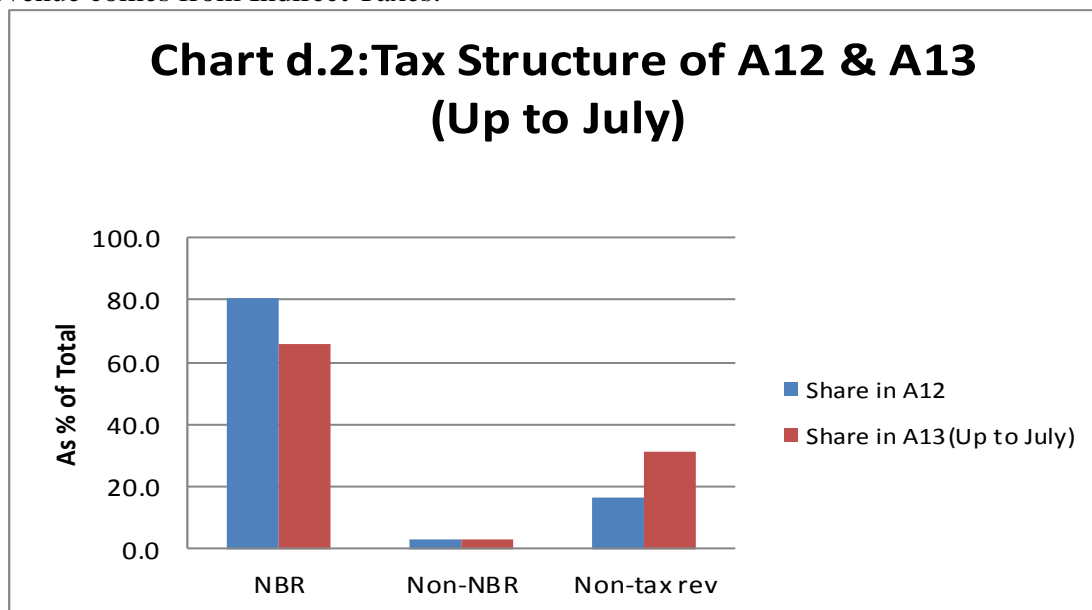
### Table d.2: Revenue Receipts<sup>7</sup>: Growth and Structure

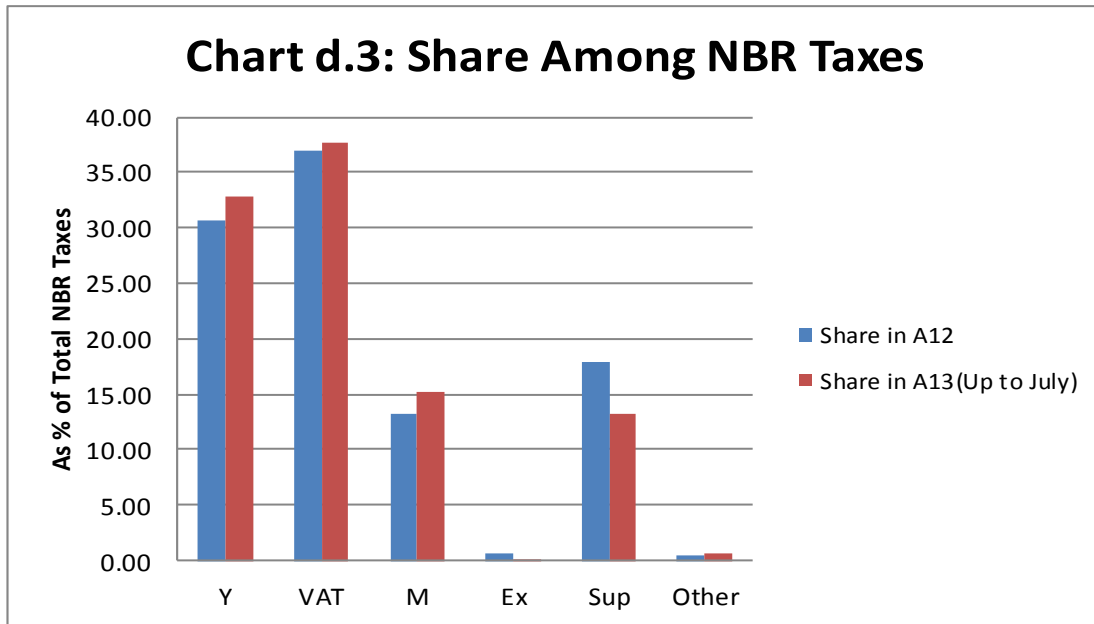
	(RB12/B12)*100	(B13/A12)*100	(B13/RB12)*100	Share in A12	(July13/July12)*100	(A13 up to July/A12 up to July)*100	(A13 up to July/B13)*100
<b>Tax Rev(a+b)</b>	<b>100.5</b>	<b>107.4</b>	<b>106.2</b>	<b>83.7</b>	<b>119.1</b>	<b>119.1</b>	<b>7.8</b>
<b>a. NBR</b>	<b>100.5</b>	<b>106.7</b>	<b>105.8</b>	<b>80.5</b>	<b>119.2</b>	<b>119.2</b>	<b>7.8</b>
a.1 Income	101.8	125.4	125.8	24.7	131.8	131.8	7.1
a.2 VAT	100.0	119.3	118.0	29.8	124.4	124.4	7.1
a.3 Import	100.0	0.0	0.0	10.6	132.5	132.5	#DIV/0!
a.4 Excise	100.0	150.1	221.6	0.6	128.2	128.2	1.5
a.5 Sup	100.0	122.2	123.1	14.4	79.9	79.9	5.0
a.6 Other Taxes	100.0	206.4	142.9	0.4	186.2	186.2	5.1
<b>b. Non-NBR</b>	<b>100.0</b>	<b>125.7</b>	<b>116.6</b>	<b>3.2</b>	<b>118.0</b>	<b>118.0</b>	<b>7.9</b>
b.1 NL	92.9	109.1	110.8	0.1	128.6	128.6	8.3
b.2 Vehicles	92.3	162.8	122.2	0.6	119.5	119.5	5.7
b.3 Land	96.5	123.2	110.6	0.4	99.0	99.0	7.6
b.4 Stamp	104.3	116.2	116.0	2.1	121.7	121.7	8.9
<b>c. Non-tax Rev</b>	<b>82.3</b>	<b>123.1</b>	<b>122.8</b>	<b>16.3</b>	<b>127.6</b>	<b>127.6</b>	<b>15.9</b>
c.1 DP	136.4	124.2	124.9	2.2	174.5	174.5	1.2
c.2 PO&R	70.0	127.9	132.7	0.7	46.8	46.8	1.2
c.3 T&T	0.0	0.0	0.0	0.0	90.0	90.0	0.0
c.4 IFT	77.9	122.7	122.0	13.4	128.0	128.0	19.1
<b>Total Rev (a+b+c)</b>	<b>97.0</b>	<b>109.9</b>	<b>108.9</b>	<b>100.0</b>	<b>121.6</b>	<b>121.6</b>	<b>9.3</b>

Notes: Income = Income/Profit/Property/Wealth, Import=Import and Export duty, Sup=Supplementary duty, Ex= Excise Taxes, NL = Narcotics & Liquor, DP = Dividend & Profit, PO&R = Post Office+Railway, IFT = Interest/Fees/Tolls & Other receipts

## d.2 Revenue Structure

The following Chart d.2 and Chart d.3 presents tax structure for FY12 and FY13 (up to July) which portrays the basic characteristics of the revenue structure of Bangladesh. Figure d.2 shows that most of the government revenue comes from taxes. It is also seen that major portion of the tax revenue comes from Indirect Taxes.





Notes: Y = All sorts of Income Tax, M = Import and Export Duty, Sup = Supplementary Duty, Ex= Excise Duty, EO=Electricity and Other Taxes, Non-NBR=Non-NBR Taxes, and Non-tax Rev=Non-tax Revenue.

These are:

- In FY12, indirect taxes account for the major share of total tax revenue and NBR revenue represents around 80.5% of the total revenue. Out of total NBR revenue 30.74% comes from income tax and 37.04% comes from VAT.
- Up to July FY13, NBR revenue represents 65.6 % of the total revenue. Out of total NBR revenue, 32.91% comes from income tax and 37.74% comes from VAT.

#### **e.0 Budget Deficit**

The following table, e.1 shows budget deficit position over different time-spans. Budget deficit is calculated using the guidelines of the IMF.

**Table e.1: Budget Deficit over Time**

*(In Crore Taka)*

Description	Accounts 2010-11	Year:2011-12			Accounts 2011-12 up to July	Year:2012-13			Accounts 2011-12	Accounts 2012-13 up to July
		Budget	Revised	Accounts July		Budget	Revised	Accounts July		
Revenues	92992.95	118385.09	114884.95	9531.52	9531.52	139670.21	0.00	11593.72	113786.29	11593.72
Tax Revenue	79548.20	95784.71	96285.00	6688.05	6688.05	116824.21	0.00	7966.51	95230.80	7966.51
Non-Tax Revenue	13444.74	22600.39	18599.95	2843.47	2843.47	22846.00	0.00	3627.21	18555.48	3627.21
Foreign Grants	2057.54	4938.00	4460.00	9.42	9.42	6044.15	0.00	53.08	4097.34	53.08
<b>Revenue and Foreign Grants</b>	<b>95050.49</b>	<b>123323.09</b>	<b>119344.95</b>	<b>9540.93</b>	<b>9540.93</b>	<b>145714.36</b>	<b>0.00</b>	<b>11646.80</b>	<b>117883.63</b>	<b>11646.80</b>
Non-Development Expenditure	82857.53	102902.81	100979.93	3604.94	3604.94	111667.96	0.00	4255.51	96068.90	4255.51
Net Outlay for Food Account	2385.36	630.97	384.44	1333.99	1333.99	357.62	0.00	159.11	1233.45	159.11
Loans & Advances (Net)	7254.84	9413.68	14193.27	-135.77	-135.77	19568.34	0.00	-105.86	14060.24	-105.86
Structural Adjustment Programme	36.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Development Expenditure	35731.51	50641.43	45649.79	1322.77	1322.77	60137.43	0.00	494.26	38673.60	494.26
Development Program financed from Revenue Budget	863.63	1330.69	1144.57	3.65	3.65	1225.23	0.00	0.01	558.91	0.01
Non-ADP Project	865.57	2034.74	2141.52	0.00	0.00	2473.15	0.00	48.32	1465.19	48.32
Annual Development Programme	33282.98	46000.00	41080.00	1319.11	1319.11	55000.00	0.00	445.94	35503.41	445.94
Non-ADP FFW and Transfer	719.32	1276.00	1283.70	0.00	0.00	1439.04	0.00	0.00	1146.09	0.00
<b>Total Expenditure</b>	<b>128266.02</b>	<b>163588.88</b>	<b>161207.43</b>	<b>6125.92</b>	<b>6125.92</b>	<b>191731.36</b>	<b>0.00</b>	<b>4803.02</b>	<b>150036.18</b>	<b>4803.02</b>
Overall Deficit (Including Grants)	-33215.52	-40265.79	-41862.48	3415.01	3415.01	-46017.00	0.00	6843.78	-32152.55	6843.78
(In percent of GDP)	-4.22	-4.40	-4.58	0.37	0.37	-4.42	0.00	0.66	-3.51	0.66
Overall Deficit (Excluding Grants)	-35273.07	-45203.79	-46322.48	3405.59	3405.59	-52061.15	0.00	6790.70	-36249.89	6790.70
(In percent of GDP)	-4.48	-4.94	-5.06	0.37	0.37	-5.00	0.00	0.65	-3.96	0.65

The above mentioned table provides the following aspects:

- Actual Budget deficit up to July FY13 (excluding grants) as percentage of the estimated annual GDP is 0.65%. Including grants deficit amounts to 0.66% of GDP.
- Budget deficit (excluding grants) in FY13 as percentage of GDP is 5.00%. Including grants the deficit amounts to 4.42% of GDP.
- Actual Budget deficit (excluding grants) in FY12 as percentage of GDP was 3.96%. Including grants the deficit was 3.51% of GDP.

## **f.0 Budget Financing**

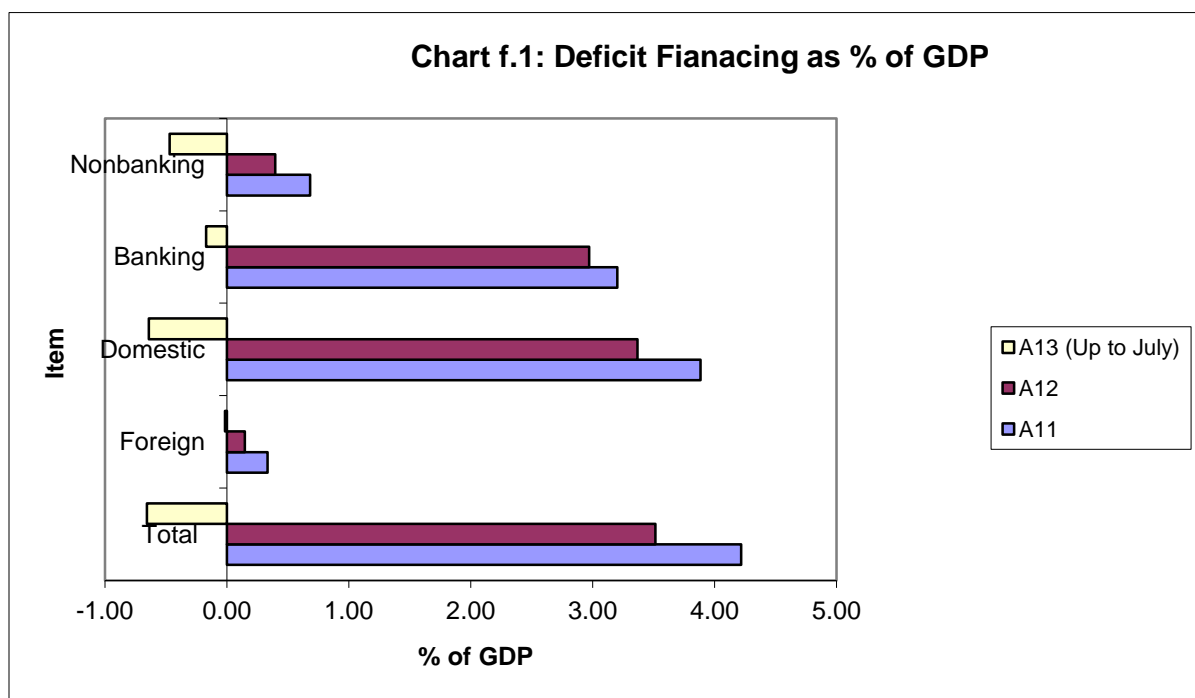
Table e.1 presents the budget deficit position. The table presented below (Table f.1) indicates the sources of financing the deficit and their shares. Chart f.1 shows the amount of deficit in present of GDP.



**Table f.1: Financing of Budget Deficit**

(In Crore Taka)

Description	Accounts 10-11	Year:2011-12			Accounts 11-12 up to July	Year:2012-13			Accounts 2011-12	Accounts 2012-13 up to July
		Budget	Revised	Accounts July		Budget	Revised	Accounts July		
1.0 Foreign Borrowing-Net	2629.2	13058.3	7398.6	-450.4	-450.4	12540.5	0.0	-169.0	1336.3	-169.0
1.1 Foreign Borrowing	8056.4	18685.0	14036.0	59.1	59.1	20398.0	0.0	372.6	7224.6	372.6
1.2 Amortization	-5427.3	-5626.7	-6637.4	-509.5	-509.5	-7857.5	0.0	-541.5	-5888.2	-541.5
<b>2.0 Domestic Borrowing</b>	30586.2	27207.8	34468.8	-2959.8	-2959.8	33484.0	0.0	-6675.0	30814.4	-6675.0
2.1 Borrowing from Banking System (Net)	25210.2	18957.0	29115.0	1237.0	1237.0	23000.0	0.0	-1781.1	27186.8	-1781.1
2.1.1 Long-Term Debt (Net)	12442.9	17877.8	21286.9	750.0	750.0	18399.9	0.0	1533.6	21316.3	1533.6
2.1.2 Short-Term Debt (Net)	12767.2	1079.2	7828.1	487.0	487.0	4600.1	0.0	-3314.7	5870.5	-3314.7
2.2 Non-Bank Borrowing (Net)	5376.0	8250.8	5353.8	-4196.8	-4196.8	10484.0	0.0	-4893.9	3623.2	-4893.9
2.2.1 National Savings Schemes (Net)	1801.6	6000.0	3500.0	287.9	287.9	7400.0	0.0	219.9	271.0	219.9
2.2.2 Others	3574.4	2250.8	1853.8	-4484.7	-4484.7	3084.0	0.0	-5113.8	3352.2	-5113.8
<b>Total - Financing :</b>	33215.4	40266.1	41867.4	-3410.1	-3410.1	46024.5	0.0	-6844.0	32150.7	-6844.0
<b>GDP</b>	787495.0		914784.0			1041360.0	0.0			
(In percent of GDP) :	-4.70	-3.95	4.58	0.02	-0.91	-4.26	0.00	0.09	-3.29	-0.21
3.1 Non-Bank Borrowing (Source: NSD)								209.11		209.1
3.2 Bank Borrowing (Source: BB)								NA		NA
4.1 (2.2.1) as % of (3.1)								-851.8		-851.8
4.2 (2.1) as % of (3.2)										



On annual and monthly basis, there is a big difference between NSD source and CGA source for Non-Bank borrowing.

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

## g.0 Appendix

**Table a.2: Ministry-wise Non-Development Expenditure: Up to July FY13**

(In Crore Taka)

	A11	B12	RB12	A12 (July)	A12 (Up to July)	A12	B13	RB13	A13(July)	A13(up to July)	A13(up to July) as % B13	A13(July) as % A12(July)	A13(up to July) as % A12 (up to July)
Sub-total = GPS	7104.3	21627.7	15917.5	174.8	174.8	10219.8	21175.9	0.0	169.3	169.3	0.8	96.9	96.9
President	10.2	10.9	11.0	0.6	0.6	10.5	11.0	0.0	1.5	1.5	13.3	258.8	258.8
Parliament	95.6	123.5	113.6	6.0	6.0	100.4	131.8	0.0	7.3	7.3	5.5	120.9	120.9
PMO	173.9	153.1	176.9	7.0	7.0	176.7	202.1	0.0	7.2	7.2	3.6	103.6	103.6
Cabinet Div	25.0	48.4	46.8	1.5	1.5	38.6	27.6	0.0	1.1	1.1	4.1	74.7	74.7
Election Com	292.1	199.3	190.4	3.3	3.3	109.1	207.0	0.0	3.2	3.2	1.6	96.8	96.8
Estab	870.7	837.7	851.5	36.7	36.7	841.6	876.8	0.0	42.6	42.6	4.9	116.1	116.1
PSC	19.6	20.9	19.5	0.7	0.7	20.0	20.7	0.0	1.5	1.5	7.1	222.7	222.7
Finance Div	3873.7	18206.5	12529.8	29.1	29.1	7062.5	17493.8	0.0	31.4	31.4	0.2	107.8	107.8
Banking Division	39.6	70.2	59.2	0.1	0.1	44.5	81.1	0.0	0.1	0.1	0.2	0.0	0.0
IRD	907.3	1008.6	975.5	51.2	51.2	980.6	1136.0	0.0	25.5	25.5	2.2	49.8	49.8
ERD	124.7	118.1	133.1	2.1	2.1	126.9	155.8	0.0	1.9	1.9	1.2	90.9	90.9
Planning Div	39.5	48.8	44.8	2.2	2.2	41.4	40.2	0.0	1.4	1.4	3.4	61.4	61.4
IMED	9.5	12.8	12.0	0.7	0.7	10.9	13.3	0.0	0.5	0.5	3.7	72.3	72.3
Statistics Division	107.8	161.2	132.0	8.8	8.8	136.1	136.6	0.0	9.5	9.5	7.0	0.0	0.0
Foreign Aff	514.4	607.6	621.4	24.9	24.9	520.0	642.1	0.0	34.8	34.8	5.4	139.7	139.7
Tax Ombudsman	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	#DIV/0!	0.0	0.0
Sub-total = LGRD	1916.5	1970.6	1980.8	35.6	35.6	1937.2	2113.2	0.0	38.3	38.3	1.8	107.5	107.5
LGD	1463.7	1503.9	1496.2	29.2	29.2	1452.8	1618.3	0.0	31.0	31.0	1.9	106.2	106.2
RD Div	215.8	224.8	235.8	6.2	6.2	236.4	243.9	0.0	7.1	7.1	2.9	113.8	113.8
CHT	237.1	241.9	248.8	0.2	0.2	248.1	251.0	0.0	0.2	0.2	0.1	105.0	105.0
Sub-total = Defence	10939.0	11630.7	11961.1	329.9	329.9	11966.5	12627.6	0.0	388.4	388.4	3.1	117.7	117.7
Def. Service	10731.7	11265.9	11783.4	321.9	321.9	11749.6	12439.9	0.0	379.4	379.4	3.0	117.9	117.9
Def.- Others	207.3	364.7	177.7	8.1	8.1	217.0	187.7	0.0	9.0	9.0	4.8	111.1	111.1
Sub-total=POS	7257.3	7828.7	7981.8	375.1	375.1	8034.4	8578.7	0.0	469.0	469.0	5.5	125.0	125.0
Law & Justice	444.7	462.6	483.7	28.0	28.0	500.7	509.0	0.0	30.5	30.5	6.0	109.0	109.0
Legislative & Parliament	6.7	8.3	7.3	0.3	0.3	6.5	7.9	0.0	0.3	0.3	4.1	0.0	0.0
Supreme Court	76.3	76.2	89.3	4.7	4.7	89.7	79.0	0.0	4.2	4.2	5.3	89.9	89.9
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 Aff.	6701.5	7237.8	7357.4	340.1	340.1	7394.7	7936.5	0.0	431.2	431.2	5.4	126.8	126.8
Anti Corruption Commission	28.2	31.7	31.9	2.0	2.0	30.8	33.4	0.0	2.2	2.2	6.7	115.1	115.1
Sub-total = Edu	13930.7	14444.3	14196.6	809.7	809.7	14718.6	14743.1	0.0	851.3	851.3	5.8	105.1	105.1
PME	5153.2	5442.2	5266.6	297.7	297.7	5749.0	5442.7	0.0	362.5	362.5	6.7	121.8	121.8
Education	8480.5	8707.0	8657.1	511.8	511.8	8712.4	9029.3	0.0	488.5	488.5	5.4	95.4	95.4
Sc. & Tech	297.0	295.1	194.6	0.2	0.2	238.5	198.0	0.0	0.2	0.2	0.1	103.2	103.2
Sub-total = Health	4735.7	5307.0	5113.4	260.7	260.7	5055.2	5508.1	0.0	274.8	274.8	5.0	105.4	105.4
HFW	4735.7	5307.0	5113.4	260.7	260.7	5055.2	5508.1	0.0	274.8	274.8	5.0	105.4	105.4
Sub-total = SSW	6415.1	8540.7	8169.0	29.7	29.7	7065.0	8467.6	0.0	29.9	29.9	0.4	100.9	100.9

Social Wel.	1670.1	1777.4	1773.4	14.1	14.1	1766.2	1826.9	0.0	15.1	15.1	0.8	107.1	107.1
Women Aff.	895.6	1075.3	1055.7	3.4	3.4	1013.0	1079.9	0.0	3.7	3.7	0.3	109.8	109.8
Liberation Aff.	459.2	481.9	517.6	1.6	1.6	495.3	543.7	0.0	0.1	0.1	0.0	4.7	4.7
Food	977.3	934.6	851.2	6.4	6.4	876.8	746.3	0.0	6.4	6.4	0.9	100.3	100.3
Disaster Management	2412.9	4271.5	3971.1	4.2	4.2	2913.7	4270.9	0.0	4.6	4.6	0.1	0.0	0.0
Sub-total = HCS	849.8	822.3	868.0	25.2	25.2	847.1	869.8	0.0	25.1	25.1	2.9	99.4	99.4
Housing	849.8	822.3	868.0	25.2	25.2	847.1	869.8	0.0	25.1	25.1	2.9	99.4	99.4
Sub-total = RCRA	946.3	1014.4	1127.1	23.4	23.4	1084.1	1083.5	0.0	22.8	22.8	2.1	97.5	97.5
Information	344.3	391.1	385.7	14.3	14.3	356.6	393.2	0.0	11.8	11.8	3.0	82.1	82.1
Cultural Aff.	151.4	130.0	139.8	1.5	1.5	129.5	158.5	0.0	3.4	3.4	2.1	219.6	219.6
Religious Aff.	100.5	109.7	110.3	0.1	0.1	107.5	112.7	0.0	0.3	0.3	0.3	223.8	223.8
Youth	350.1	383.7	491.4	7.4	7.4	490.5	419.1	0.0	7.4	7.4	1.8	99.7	99.7
Sub-total = FE	217.2	43.9	44.3	1.8	1.8	41.6	45.5	0.0	1.7	1.7	3.7	94.7	94.7
Energy	212.7	36.7	38.6	1.4	1.4	36.0	39.6	0.0	1.4	1.4	3.7	106.4	106.4
Power	4.5	7.3	5.7	0.4	0.4	5.5	6.0	0.0	0.2	0.2	4.1	57.5	57.5
Sub-total = Agr	10046.2	9054.8	10977.1	143.3	143.3	11476.7	10102.9	0.0	148.1	148.1	1.5	103.4	103.4
Agriculture	7413.4	6368.2	8238.3	71.1	71.1	8764.3	7669.5	0.0	68.9	68.9	0.9	96.9	96.9
Fisheries	493.6	509.5	514.6	24.7	24.7	522.3	516.1	0.0	27.9	27.9	5.4	112.7	112.7
Environment	944.7	955.4	959.0	13.0	13.0	957.4	647.6	0.0	14.7	14.7	2.3	113.3	113.3
Land	503.8	500.8	548.4	34.0	34.0	540.7	553.4	0.0	36.1	36.1	6.5	106.3	106.3
Water	690.7	720.9	716.9	0.3	0.3	691.9	716.3	0.0	0.4	0.4	0.1	114.9	114.9
Sub-total = IES	499.5	418.6	448.8	11.9	11.9	498.0	439.2	0.0	15.4	15.4	3.5	129.5	129.5
Indsuties	95.8	100.3	100.3	1.0	1.0	98.7	106.8	0.0	1.5	1.5	1.4	146.3	146.3
Jute and Text	80.4	75.3	80.1	2.2	2.2	77.4	74.8	0.0	2.5	2.5	3.3	110.8	110.8
Commerce	140.3	106.0	104.8	2.9	2.9	179.7	90.2	0.0	4.1	4.1	4.5	140.1	140.1
Labour	48.8	52.8	72.4	1.9	1.9	64.0	73.2	0.0	2.6	2.6	3.5	134.0	134.0
Expatriates	134.2	84.2	91.3	3.8	3.8	78.2	94.2	0.0	4.8	4.8	5.1	125.5	125.5
Sub-total = TC	3240.2	3536.6	3546.2	106.6	106.6	3365.3	3841.5	0.0	116.6	116.6	3.0	109.4	109.4
Roads & Railways	2632.2	2852.4	1334.1	73.9	73.9	2661.2	1592.6	0.0	79.3	79.3	5.0	107.3	107.3
Bridges Division	1.5	0.2	0.2	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0
Shipping	185.5	190.8	192.2	1.3	1.3	190.1	216.6	0.0	1.1	1.1	0.5	85.8	85.8
Civil Aviation	21.9	78.7	78.4	0.9	0.9	83.4	22.0	0.0	1.1	1.1	5.1	121.4	121.4
Post&Tele.	399.1	414.5	416.0	30.4	30.4	429.5	420.3	0.0	35.0	35.0	8.3	114.9	114.9
Sub-total = Interest	15623.1	17996.3	19795.8	1281.0	1281.0	20316.6	23301.9	0.0	1704.9	1704.9	7.3	133.1	133.1
Domestic	14200.2	16518.7	18144.7	1154.3	1154.3	18768.9	21603.5	0.0	1576.0	1576.0	7.3	136.5	136.5
Foreign	1422.9	1477.6	1651.0	126.7	126.7	1547.7	1698.4	0.0	128.8	128.8	7.6	101.7	101.7
Total Non-Development Revenue Expenditure	83721.1	104236.5	102127.6	3608.6	3608.6	96626.2	112898.5	0.0	4255.5	4255.5	3.8	117.9	117.9

**Table c.1: Development Expenditure: Ministry-wise Expenditure Pattern up to July, FY1**

(In Crore Taka)

	A11	B12	RB12	A12(July)	A12(Up to July)	B13	RB13	A13(July)	A12	A13(Up to July)	A12 (upto July) as % of B12	A13( up to July) as % B13	A13(Ju ly) as % A12(Ju ly)	A13(up to July) as % A12 (up to July)
<b>Sub-total = GPS</b>	<b>976.1</b>	<b>2355.3</b>	<b>1486.4</b>	<b>-0.5</b>	<b>-0.5</b>	<b>2932.6</b>	<b>0.0</b>	<b>6.8</b>	<b>806.0</b>	<b>6.8</b>	<b>0.0</b>	<b>0.2</b>	<b>1466.4</b>	<b>-1466.4</b>
Parliamnet	3.7	38.1	25.6	0.0	0.0	44.7	0.0	0.0	99.4	0.0	0.0	0.0	#DIV/0!	#DIV/0!
PMO	287.9	353.2	259.5	0.0	0.0	330.6	0.0	0.1	235.0	0.1	0.0	0.0	#DIV/0!	#DIV/0!
Cabinet	0.6	2.1	1.9	0.0	0.0	0.5	0.0	0.0	1.3	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Election Com.	170.0	220.4	144.2	-0.5	-0.5	195.5	0.0	0.0	63.4	0.0	-0.2	0.0	0.0	0.0
Establishment	108.3	139.6	118.9	0.0	0.0	120.1	0.0	0.0	119.4	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Public Service Com	6.0	6.0	6.0	0.0	0.0	12.5	0.0	0.0	5.4	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Finance Div	63.1	140.1	159.1	0.0	0.0	197.7	0.0	6.0	115.3	6.0	0.0	3.0	#DIV/0!	#DIV/0!

													0!	
Banking Division	70.4	168.1	174.6	0.0	0.0	104.8	0.0	0.0	56.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
IRD	1.2	39.4	18.4	0.0	0.0	45.7	0.0	0.0	3.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
ERD	9.5	12.6	16.6	0.0	0.0	33.1	0.0	0.0	6.1	0.0	0.0	0.0	104.0	104.0
Planning Div	37.1	1114.8	484.3	0.0	0.0	1581.7	0.0	0.0	31.2	0.0	0.0	0.0	#DIV/0!	#DIV/0!
IMED	50.7	58.2	43.2	0.0	0.0	49.0	0.0	0.0	38.2	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Statistics Div	164.9	11.9	32.5	0.0	0.0	165.9	0.0	0.0	32.4	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Foreign Aff.	2.8	51.0	1.5	0.0	0.0	51.0	0.0	0.7	0.0	0.7	0.0	0.0	0.0	0.0
<b>Sub-total = LGRD</b>	<b>8289.1</b>	<b>10299.8</b>	<b>10025.6</b>	<b>58.6</b>	<b>58.6</b>	<b>12102.4</b>	<b>0.0</b>	<b>218.4</b>	<b>9113.7</b>	<b>218.4</b>	<b>0.6</b>	<b>1.8</b>	<b>373.0</b>	<b>373.0</b>
LGD	7573.5	9404.7	8895.6	0.0	52.3	10815.2	0.0	197.0	7992.7	197.0	0.6	1.8	#DIV/0!	376.4
RD	414.0	576.8	811.4	6.2	0.0	868.2	0.0	7.3	798.4	7.3	0.0	0.8	116.4	#DIV/0!
CHT	301.7	318.3	318.6	-0.2	6.2	419.0	0.0	14.2	322.6	14.2	2.0	3.4	7886.6	227.8
<b>Sub-total = Defence</b>	<b>185.1</b>	<b>307.8</b>	<b>251.6</b>	<b>-0.2</b>	<b>-0.2</b>	<b>245.8</b>	<b>0.0</b>	<b>0.0</b>	<b>251.9</b>	<b>0.0</b>	<b>-0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Defence Service	185.1	307.8	251.6	-0.2	-0.2	245.8	0.0	0.0	251.9	0.0	-0.1	0.0	0.0	0.0
Def.-Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Sub-total=POS</b>	<b>557.4</b>	<b>637.6</b>	<b>623.1</b>	<b>0.9</b>	<b>0.9</b>	<b>652.3</b>	<b>0.0</b>	<b>0.5</b>	<b>579.9</b>	<b>0.5</b>	<b>0.1</b>	<b>0.1</b>	<b>56.0</b>	<b>56.0</b>
Law & Justice	65.0	144.2	119.8	-0.1	-0.1	113.9	0.0	0.0	109.6	0.0	-0.1	0.0	0.0	0.0
Legislative & Parliament	2.8	11.2	15.3	0.0	0.0	6.1	0.0	0.0	7.7	0.0	0.0	0.0	0.0	0.0
Supreme Court	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Judicial Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ministry of Home Aff.	489.6	482.3	488.1	1.0	1.0	531.4	0.0	0.5	462.6	0.5	0.2	0.1	49.9	49.9
Anti Corruption Comm	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	#DIV/0!	0.0	0.0	0.0
<b>Sub-total = Edu</b>	<b>4872.0</b>	<b>5871.7</b>	<b>4555.9</b>	<b>4.9</b>	<b>4.9</b>	<b>7402.0</b>	<b>0.0</b>	<b>56.6</b>	<b>4387.6</b>	<b>56.6</b>	<b>0.1</b>	<b>0.8</b>	<b>1155.7</b>	<b>1155.7</b>
PMED	3151.2	3514.0	2460.3	4.9	4.9	4382.1	0.0	56.6	2406.8	56.6	0.1	1.3	1155.4	1155.4
Education	1597.6	2143.0	1975.8	0.0	0.0	2553.9	0.0	0.0	1867.2	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Sc. & Tech.	123.2	214.7	90.9	0.0	0.0	171.7	0.0	0.0	111.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
ICT														
<b>Sub-total = Health</b>	<b>2550.5</b>	<b>3561.8</b>	<b>3035.6</b>	<b>0.2</b>	<b>0.2</b>	<b>3825.4</b>	<b>0.0</b>	<b>0.0</b>	<b>2420.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>23.2</b>	<b>23.2</b>
HFW	2550.5	3561.8	3035.6	0.2	0.2	3825.4	0.0	0.0	2420.9	0.0	0.0	0.0	23.2	23.2
<b>Sub-total = SSW</b>	<b>1313.4</b>	<b>2512.8</b>	<b>2159.5</b>	<b>1.6</b>	<b>1.6</b>	<b>2512.9</b>	<b>0.0</b>	<b>0.0</b>	<b>1915.4</b>	<b>0.0</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
SW	89.3	262.0	175.1	1.6	1.6	227.7	0.0	0.0	139.5	0.0	0.6	0.0	0.0	0.0
Women's Aff.	159.0	161.4	181.4	0.0	0.0	225.4	0.0	0.0	98.1	0.0	0.0	0.0	0.0	0.0
Lib. Affairs	24.2	210.4	69.5	0.0	0.0	170.8	0.0	0.0	63.7	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Food	216.7	425.0	253.4	0.0	0.0	334.1	0.0	0.0	245.4	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Disaster & Relief	824.3	1454.0	1480.1	0.0	0.0	1554.9	0.0	0.0	1368.7	0.0	0.0	0.0	0.0	0.0
<b>Sub-total = HCS</b>	<b>475.4</b>	<b>686.1</b>	<b>501.8</b>	<b>0.0</b>	<b>0.0</b>	<b>589.0</b>	<b>0.0</b>	<b>0.0</b>	<b>490.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Housing	475.4	686.1	501.8	0.0	0.0	589.0	0.0	0.0	490.2	0.0	0.0	0.0	#DIV/0!	#DIV/0!
<b>Sub-total = RCRA</b>	<b>611.8</b>	<b>688.4</b>	<b>411.3</b>	<b>0.1</b>	<b>0.1</b>	<b>518.4</b>	<b>0.0</b>	<b>0.1</b>	<b>950.6</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>89.3</b>	<b>89.3</b>
Information	85.0	117.0	63.2	0.0	0.0	63.8	0.0	0.0	610.3	0.0	0.0	0.0	0.0	0.0
Cultural Aff.	75.0	106.0	77.9	0.0	0.0	33.3	0.0	0.0	68.5	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Religious Aff.	152.3	161.1	150.8	0.0	0.0	153.0	0.0	0.0	150.9	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Youth	299.4	304.3	119.4	0.0	0.0	268.3	0.0	0.1	120.9	0.1	0.0	0.0	172.4	172.4
<b>Sub-total = FE</b>	<b>7015.2</b>	<b>8266.7</b>	<b>7911.9</b>	<b>1160.5</b>	<b>1160.5</b>	<b>9498.1</b>	<b>0.0</b>	<b>27.5</b>	<b>7128.3</b>	<b>27.5</b>	<b>14.0</b>	<b>0.3</b>	<b>2.4</b>	<b>2.4</b>
Energy	987.2	1114.0	726.1	0.0	0.0	1608.4	0.0	0.0	679.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Power	6028.0	7152.7	7185.8	1160.5	1160.5	7889.6	0.0	27.5	6449.2	27.5	16.2	0.3	2.4	2.4
<b>Sub-total = Agr</b>	<b>2910.4</b>	<b>3461.7</b>	<b>3369.5</b>	<b>1.5</b>	<b>1.5</b>	<b>4356.0</b>	<b>0.0</b>	<b>6.0</b>	<b>3189.6</b>	<b>6.0</b>	<b>0.0</b>	<b>0.1</b>	<b>389.7</b>	<b>389.7</b>

Agriculture	1025.4	1037.7	1021.5	0.8	0.8	1242.0	0.0	0.0	989.4	0.0	0.1	0.0	5.0	5.0
Fisheries	279.7	467.9	416.1	0.0	0.0	432.3	0.0	3.5	411.5	3.5	0.0	0.8	11134.8	-11134.8
Environment	171.2	276.4	300.7	0.1	0.1	325.2	0.0	2.2	278.3	2.2	0.1	0.7	1502.0	1502.0
Land	85.1	173.1	87.2	0.6	0.6	180.2	0.0	0.3	67.9	0.3	0.4	0.2	49.3	49.3
Water	1349.1	1506.6	1544.1	0.0	0.0	2176.4	0.0	0.0	1442.5	0.0	0.0	0.0	#DIV/0!	#DIV/0!
<b>Sub-total = IES</b>	<b>436.8</b>	<b>882.5</b>	<b>1113.7</b>	<b>0.0</b>	<b>0.0</b>	<b>2329.5</b>	<b>0.0</b>	<b>0.0</b>	<b>524.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-206.2</b>	<b>-206.2</b>
Indsuties	303.0	525.8	785.7	0.0	0.0	1737.0	0.0	0.0	243.4	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Textiles	61.7	122.5	99.4	0.0	0.0	157.5	0.0	0.0	91.3	0.0	0.0	0.0	-24.9	-24.9
Commerce	38.8	57.8	101.5	0.0	0.0	103.5	0.0	0.0	88.0	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Labour	20.6	29.3	23.7	0.0	0.0	127.8	0.0	0.0	8.5	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Expatriates' Welfare and Overseas Employment	12.7	147.0	103.4	0.0	0.0	203.7	0.0	0.0	93.6	0.0	0.0	0.0	49.6	49.6
<b>Sub-total = TC</b>	<b>3809.1</b>	<b>7743.9</b>	<b>6917.8</b>	<b>91.5</b>	<b>91.5</b>	<b>9474.6</b>	<b>0.0</b>	<b>130.0</b>	<b>4890.6</b>	<b>130.0</b>	<b>1.2</b>	<b>1.4</b>	<b>142.1</b>	<b>142.1</b>
Road and Railways	0.0	0.0	2265.7	0.0	0.0	3310.5	0.0	0.0	0.0	0.0	#DIV/0!	0.0	#DIV/0!	#DIV/0!
Bridges Division	384.1	2245.0	688.1	0.0	0.0	1151.0	0.0	0.0	417.8	0.0	0.0	0.0	0.0	0.0
Shipping	267.8	461.9	279.4	0.0	0.0	717.8	0.0	0.0	257.3	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Civil Aviation	27.0	217.1	28.2	0.0	0.0	326.4	0.0	0.0	28.2	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Post and Tele.	178.4	221.8	809.4	3.2	3.2	1316.9	0.0	9.9	27.7	9.9	1.4	0.7	309.1	309.1
<b>a. Total</b>	<b>34002.3</b>	<b>47276.0</b>	<b>42363.7</b>	<b>1319.1</b>	<b>1319.1</b>	<b>56439.0</b>	<b>0.0</b>	<b>445.9</b>	<b>36649.5</b>	<b>445.9</b>	<b>2.8</b>	<b>0.8</b>	<b>33.8</b>	<b>33.8</b>