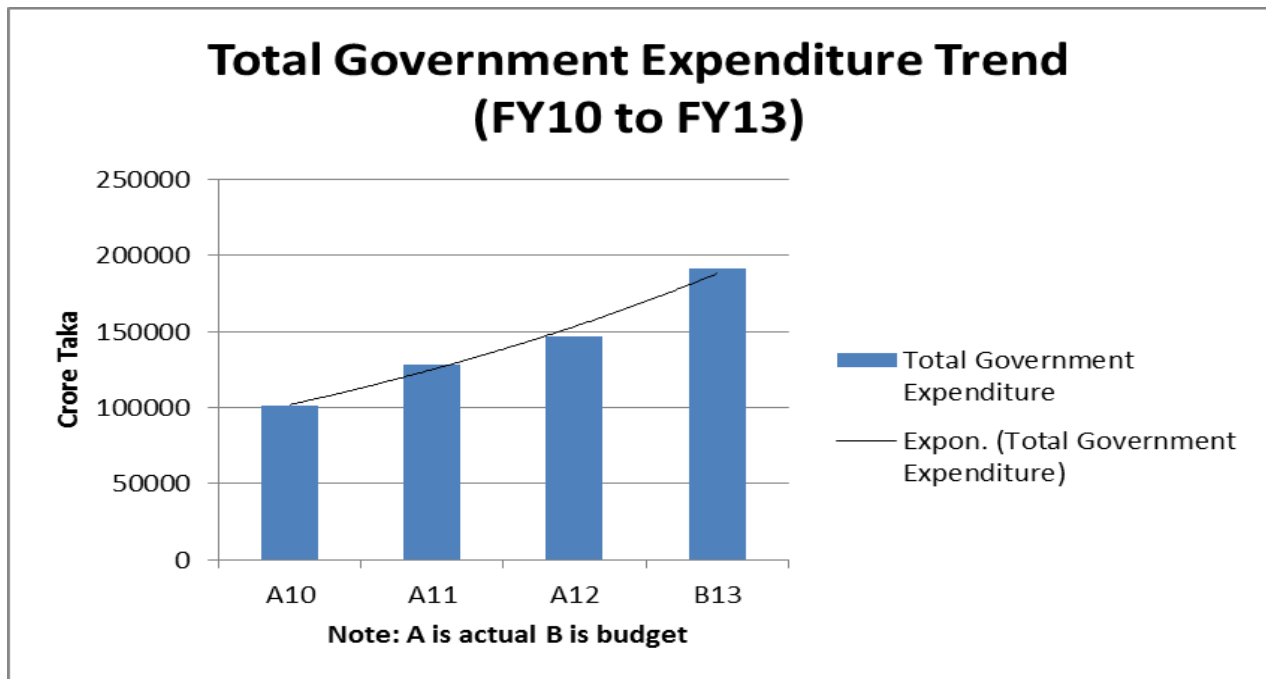


# MONTHLY REPORT ON **FISCAL POSITION**

(August 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. This also includes a portion of capital expenditure. On the other hand, Development expenditure includes capital expenditure as well as some recurrent expenditure. In the first two months (July-August) of the FY13, 11.4% of the Non-development budget has been spent. Development Expenditure during the same period is about 4.3% of the Development budget.

### **Revenue**

Revenue income of the government includes both tax revenue and non-tax revenue. Up to August FY13, 15.5% of the revenue target of the budget has been achieved.

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

Overall balance of the budget is calculated either by including grants or by excluding grants. Up to August FY13, overall Balance is positive (surplus). Including grants, it is 0.48% of the estimated annual GDP. Excluding grants, it is 0.47% of the estimated GDP.

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

## August FY13

### 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 10.5% 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 August)	B13 as % of RB12	B13 as % of A12	A13(up to August) as % of B13
GPS	7104.3	15917.5	10219.8	10.6	224.1	64.2	21175.9	97.9	1053.8	133.0	207.2	5.0
LGRD	1916.5	1980.8	1937.2	2.0	103.4	97.8	2113.2	107.2	183.6	106.7	109.1	8.7
Defence	10939.0	11961.1	11966.1	12.4	109.3	100.0	12627.6	108.6	1335.9	105.6	105.5	10.6
POS	7257.3	7981.8	8031.8	8.3	110.0	100.6	8578.7	109.6	1552.4	107.5	106.8	18.1
Edu	13930.7	14196.6	14718.7	15.2	101.9	103.7	14743.1	102.1	2766.4	103.8	100.2	18.8
Hlth	4735.7	5113.4	5055.2	5.2	108.0	98.9	5508.1	103.8	848.2	107.7	109.0	15.4
SSW	6415.1	8169.0	7065.0	7.3	127.3	86.5	8467.6	99.1	411.4	103.7	119.9	4.9
Housing	849.8	868.0	847.1	0.9	102.1	97.6	869.8	105.8	77.1	100.2	102.7	8.9
RCRA	946.3	1127.1	1084.1	1.1	119.1	96.2	1083.5	106.8	158.7	96.1	99.9	14.6
FE	217.2	44.3	41.6	0.0	20.4	93.8	45.5	103.6	4.6	102.7	109.5	10.2
Agri	10046.2	10977.1	11476.7	11.9	109.3	104.6	10102.9	111.6	659.3	92.0	88.0	6.5
IES	499.5	448.8	498.0	0.5	89.9	110.9	439.2	104.9	61.4	97.9	88.2	14.0
Trans	3240.2	3546.2	3516.6	3.6	109.4	99.2	3841.5	108.6	348.8	108.3	109.2	9.1
Interest	15636.6	19795.8	20355.7	21.0	126.6	102.8	23301.9	129.5	3390.2	117.7	114.5	14.5
TNDRE	83734.6	102127.6	96813.6	100.0	122.0	94.8	112898.5	108.3	12852.0	110.5	116.6	11.4

<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 in Table a.2. It shows that:

- Actual spending up to August FY13 was 11.4 % of the budget of FY13.
- Actual spending up to August FY12 was 11.2% of the budget of FY12.
- Up to August FY13 i.e. in the first two months of the fiscal year, maximum utilization of non-development expenditure was by Ministry of Youth and Sports (24.6%) followed by President's office (23.7%), Law and Justice Division (23.3%) and Ministry of Primary and Mass Education (22.0%)

## a.3 Non-Development Expenditure: Broad Sector-wise Allocation

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

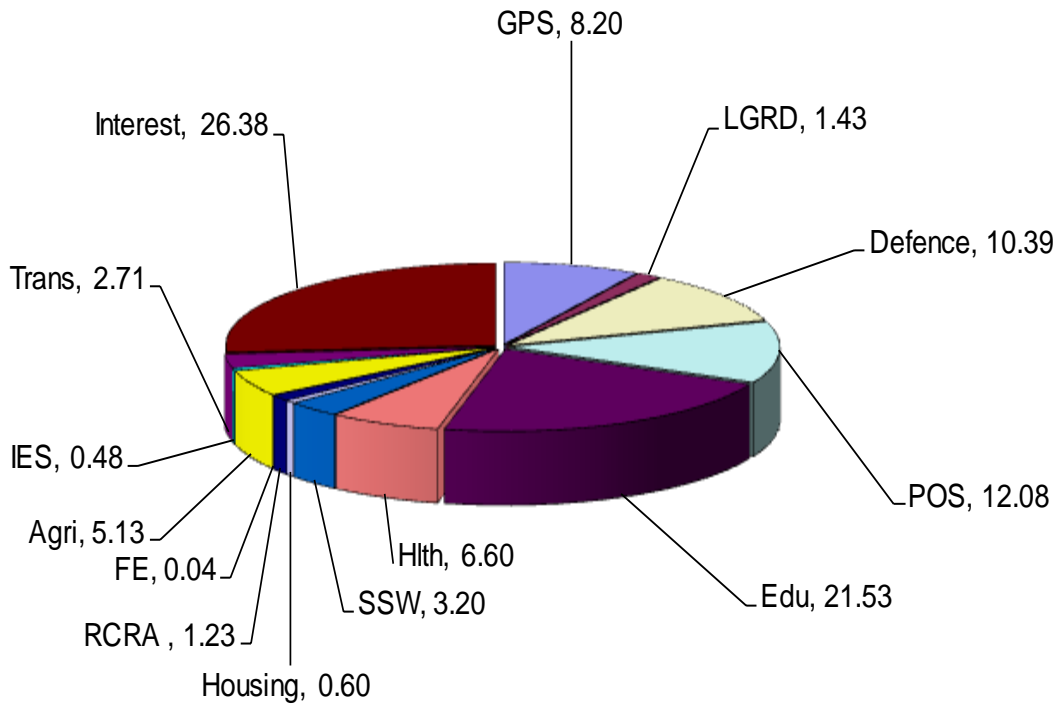
<b>Broad Sectors</b>	<b>Admn</b>	<b>SIS</b>	<b>PIS</b>	<b>Agri</b>	<b>Interest</b>	<b>Others</b>
<b>Sector's Share of A12</b>	31.2	30.6	3.7	11.9	21.0	1.63
<b>Sector's Share of B13</b>	37.5	28.1	3.4	8.9	20.6	1.35
<b>Sector's Share of A13 (Up to August)</b>	30.7	33.4	2.7	5.1	26.4	1.71

A detail of sector-wise share of Non-Development expenditure based on the account (up to August) for the FY13 is shown in Chart a.03. Individually, the largest share goes for Interest payments (26.38%), followed by Education (21.53%), Public order and safety (12.08%), Defence (10.39%) and General Public Services (8.20%).

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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 August)**



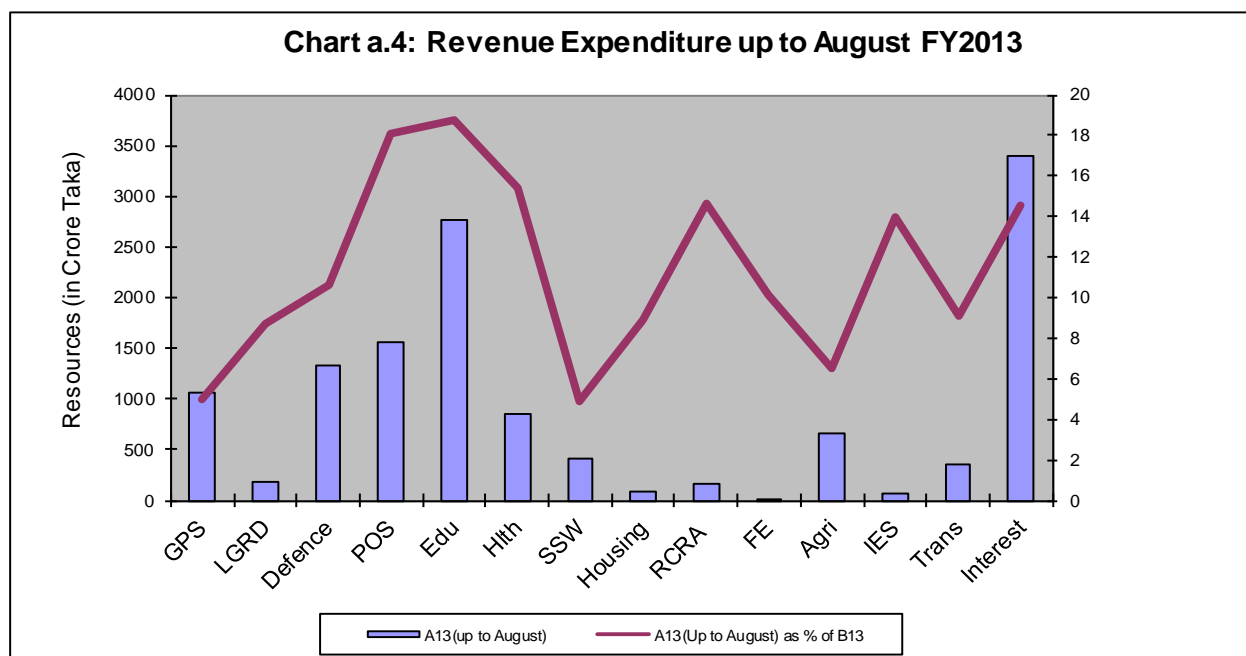
#### **a.4 Utilization up to August FY13**

Sector-wise utilization of resources (up to August FY13) is shown in Table a.4 and Chart a.04. It appears that majority of the sectors have more than 10% utilization rate in the first two months of the fiscal year.

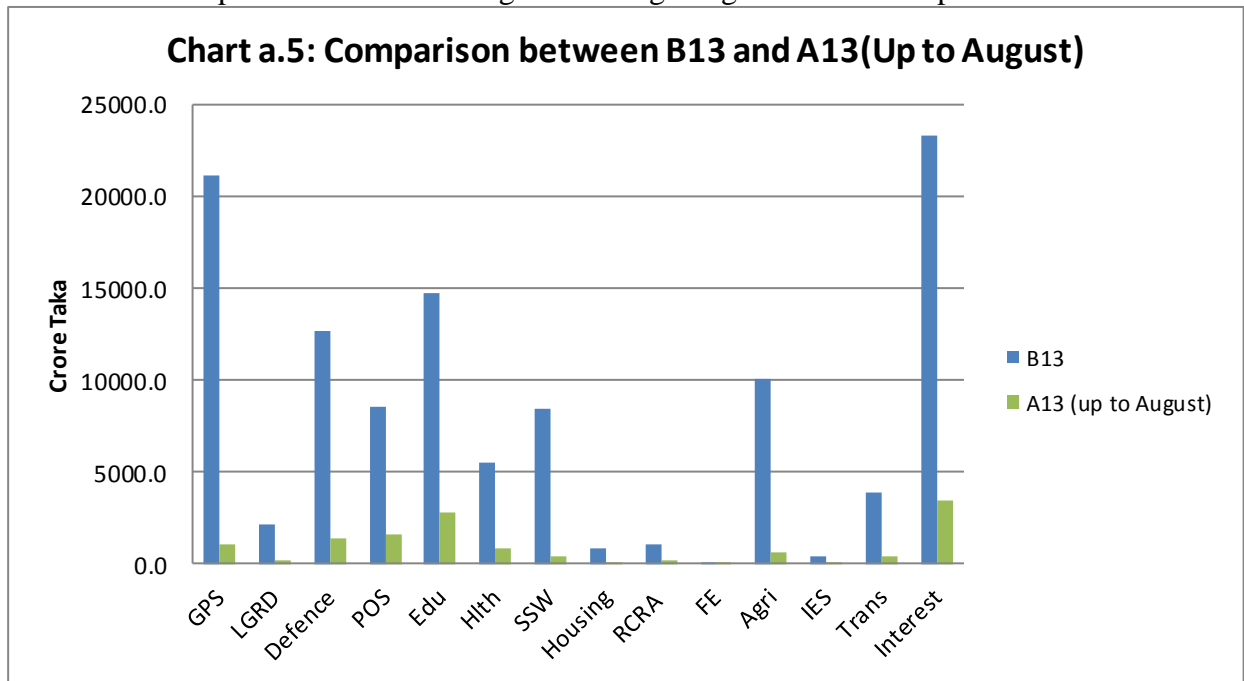
**Table a.4: Resource Utilization Pattern of Non-Development Expenditure up to August, FY13**

(In Crore Taka)

Sectors	A12 (August)	A12 (Up to August)	A13(August)	A13(up to August)	A13(August) as % of A12 (August)	A13(Up to August) as % of A12(Up to August)	A13(Up to August) as % of B13
GPS	840.2	1015.0	884.5	1053.8	105.3	103.8	5.0
LGRD	177.0	212.6	145.3	183.6	82.1	86.3	8.7
Defence	657.4	987.4	947.5	1335.9	144.1	135.3	10.6
POS	981.2	1356.3	1083.5	1552.4	110.4	114.5	18.1
Edu	2367.1	3176.8	1915.1	2766.4	80.9	87.1	18.8
Hlth	617.1	877.8	573.5	848.2	92.9	96.6	15.4
SSW	243.7	273.4	381.5	411.4	156.5	150.5	4.9
Housing	58.0	83.2	52.0	77.1	89.7	92.6	8.9
RCRA	96.6	120.1	135.8	158.7	140.6	132.2	14.6
FE	2.9	4.7	2.9	4.6	101.6	98.9	10.2
Agri	430.2	573.5	511.2	659.3	118.8	115.0	6.5
IES	42.4	54.3	46.0	61.4	108.6	113.2	14.0
Trans	292.0	398.6	232.2	348.8	79.5	87.5	9.1
Interest	1261.8	2542.8	1685.3	3390.2	133.6	133.3	14.5
NDRE	8067.7	11676.3	8596.4	12852.0	106.6	110.1	11.4



Sector wise comparison has also been given among budget and actual expenditure in Chart a.5.



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

Structure and pattern of Non-Development Expenditure according to economic classification are presented in Table b and Chart b. The following conclusions can be drawn on the basis of them:

- Until August FY13, actual utilization of Non-Development Expenditure as percentage of B13 has been satisfactory: Pay and Allowance (20.4 %) and Interest Payments (14.5 %).
- Until August FY13, 14.5% of the Non-Development Expenditure has been spent on Interest Payments. Out of total Interest Payments, Domestic Interest Payments was 14.1% and Foreign Interest Payment was 20.4%.
- Up to August FY13, utilization rate of total Non-Development expenditure is 11.4%. Some of the categories have more than average utilization rate compared to the utilization rate of total Non-Development expenditure such as Pension and Gratuities (23.4%), Allowances (21.1%), Pay of Establishment (20.7%), Foreign Interest Payments (20.1 %) etc.



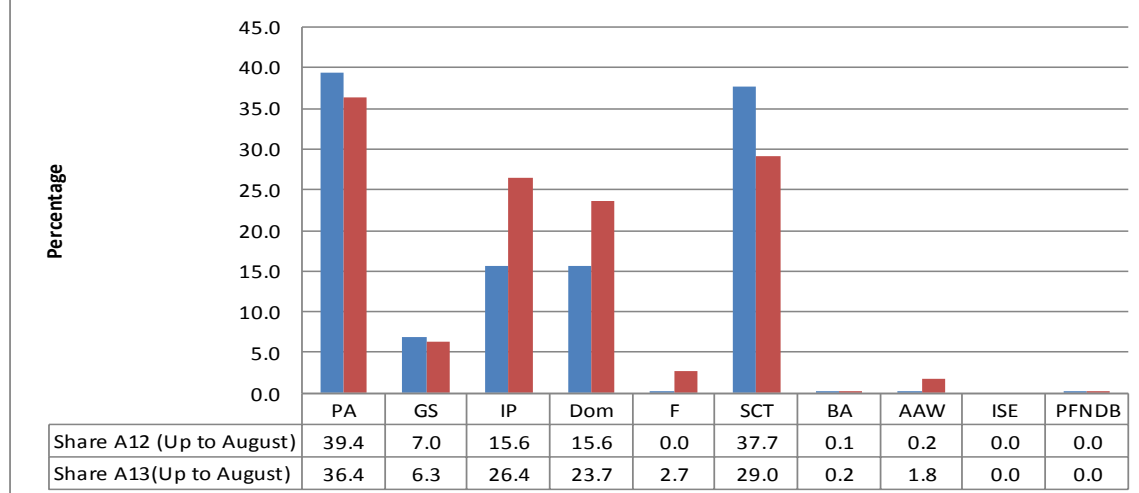
**Table b: Non-Development Revenue Expenditure by Economic Classification**

(In crore taka)

Description	RB11	B12	A12	A13(up to August)	B13 as % of RB12	Share of A12(August)	A13 (up to August) as % B13
<b>Pay and Allowances</b>	<b>21522.5</b>	<b>21639.2</b>	<b>21060.9</b>	<b>4674.5</b>	<b>106.6</b>	<b>39.4</b>	<b>20.4</b>
Pay of Officers	2161.4	2189.8	2063.3	355.6	106.8	2.2	15.4
Pay of Establishment	9231.2	9153.5	9008.9	2014.0	105.2	16.4	20.7
Allow ances	10129.9	10295.9	9988.7	2305.0	107.8	20.8	21.1
<b>Goods and Services</b>	<b>11653.0</b>	<b>11771.1</b>	<b>10919.6</b>	<b>813.8</b>	<b>111.8</b>	<b>7.0</b>	<b>6.2</b>
Supplies and Services	8559.8	8609.6	7850.1	750.8	109.8	5.7	8.0
Repairs, Maintainance & Rehabilitation	3093.2	3161.5	3069.5	63.0	117.6	1.3	1.7
<b>Interest Payments</b>	<b>19795.8</b>	<b>17996.3</b>	<b>20355.7</b>	<b>3390.2</b>	<b>117.7</b>	<b>15.6</b>	<b>14.5</b>
Domestic	18144.7	16518.7	18808.1	3043.7	119.1	15.6	14.1
Foreign	1651.0	1477.6	1547.7	346.5	102.9	0.0	20.4
<b>Subsidies and Current Transfers</b>	<b>37651.7</b>	<b>34648.8</b>	<b>36580.8</b>	<b>3730.6</b>	<b>102.6</b>	<b>37.7</b>	<b>9.7</b>
Subsidies	12263.4	9285.9	11507.8	583.5	117.8	6.7	4.0
Grants in Aid	20217.3	20292.4	18622.0	2120.4	97.2	24.7	10.8
Contributions to Intl Organisation	113.1	91.2	66.4	0.1	101.5	0.0	0.1
Write-cff of loans & advances	4.0	5.0	0.5	0.0	100.0	0.0	0.0
Pensions and Gratuities	5041.4	4969.8	6377.2	1026.7	87.2	6.3	23.4
<b>Block Allocation</b>	<b>1199.7</b>	<b>1800.2</b>	<b>164.4</b>	<b>11.5</b>	<b>132.9</b>	<b>0.1</b>	<b>0.7</b>
Unexpected	871.4	1100.0	0.0	0.0	137.7	0.0	0.0
Others	328.1	700.2	164.4	11.5	120.1	0.1	2.9
<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>89081.5</b>	<b>12620.6</b>	<b>108.4</b>	<b>99.8</b>	<b>12.7</b>
<b>Acquisition of Assets and Works(B)</b>	<b>4342.3</b>	<b>4045.3</b>	<b>4318.0</b>	<b>230.1</b>	<b>110.5</b>	<b>0.2</b>	<b>4.8</b>
Acquisition of Assets	3767.6	3469.0	3732.7	191.1	114.9	0.1	4.4
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	521.8	39.0	91.6	0.1	8.5
<b>Augmented Non-Development Revenue Expenditur (A+B)</b>	<b>96164.9</b>	<b>91901.1</b>	<b>93399.5</b>	<b>12850.7</b>	<b>108.5</b>	<b>100.0</b>	<b>12.3</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>1.2</b>	<b>107.0</b>	<b>0.0</b>	<b>0.1</b>
Detail Estimates	539.4	304.6	470.9	1.2	28.6	0.0	0.8
Block Allocation	605.2	1026.1	88.0	0.0	176.9	0.0	0.0
<b>Total - Non-Development Expenditure (A+B+C+D) :</b>	<b>102130.0</b>	<b>104238.0</b>	<b>96818.1</b>	<b>12852.0</b>	<b>110.5</b>	<b>100.0</b>	<b>11.4</b>

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

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



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 (See Appendix) presents the Ministry-wise Development Budget resource utilization pattern.

### c.2 Development Expenditure: 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 August)	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 August)
GPS	976.1	2355.3	1486.4	726.5	2932.6	22.6	2.0	48.9	197.3	63.1	403.7	0.8
LGRD	8289.1	10299.8	10025.6	9113.7	12102.4	958.0	24.5	90.9	120.7	97.3	132.8	7.9
Defence	185.1	307.8	251.6	251.9	245.8	4.9	0.7	100.1	97.7	81.8	97.6	2.0
POS	557.4	637.6	623.1	579.8	652.3	10.7	1.6	93.1	104.7	97.7	112.5	1.6
Edu	4872.0	5871.7	4555.9	4387.5	7402.0	176.1	11.8	96.3	162.5	77.6	168.7	2.4
Health	2550.5	3561.8	3035.6	2420.9	3825.4	32.5	6.5	79.8	126.0	85.2	158.0	0.9
SSW	1313.4	2512.8	2159.5	1915.4	2512.9	54.1	5.1	88.7	116.4	85.9	131.2	2.2
HCS	475.4	686.1	501.8	490.2	589.0	27.5	1.3	97.7	117.4	73.1	120.2	4.7
RCRA	611.8	688.4	411.3	950.6	518.4	39.8	2.6	231.1	126.0	59.7	54.5	7.7
FE	7015.2	8266.7	7911.9	7128.3	9498.1	550.2	19.1	90.1	120.0	95.7	133.2	5.8
AFL	2910.4	3461.7	3369.5	3189.6	4356.0	87.2	8.6	94.7	129.3	97.3	136.6	2.0
IES	436.8	882.5	1113.7	1074.8	2329.5	5.2	2.9	96.5	209.2	126.2	216.7	0.2
TC	3809.1	7743.9	6917.8	5000.0	9474.6	479.3	13.4	72.3	137.0	89.3	189.5	5.1
<b>Total</b>	<b>34002.3</b>	<b>47276.0</b>	<b>42363.7</b>	<b>37229.1</b>	<b>56439.0</b>	<b>2448.0</b>	<b>100.0</b>	<b>87.9</b>	<b>133.2</b>	<b>89.6</b>	<b>151.6</b>	<b>4.3</b>

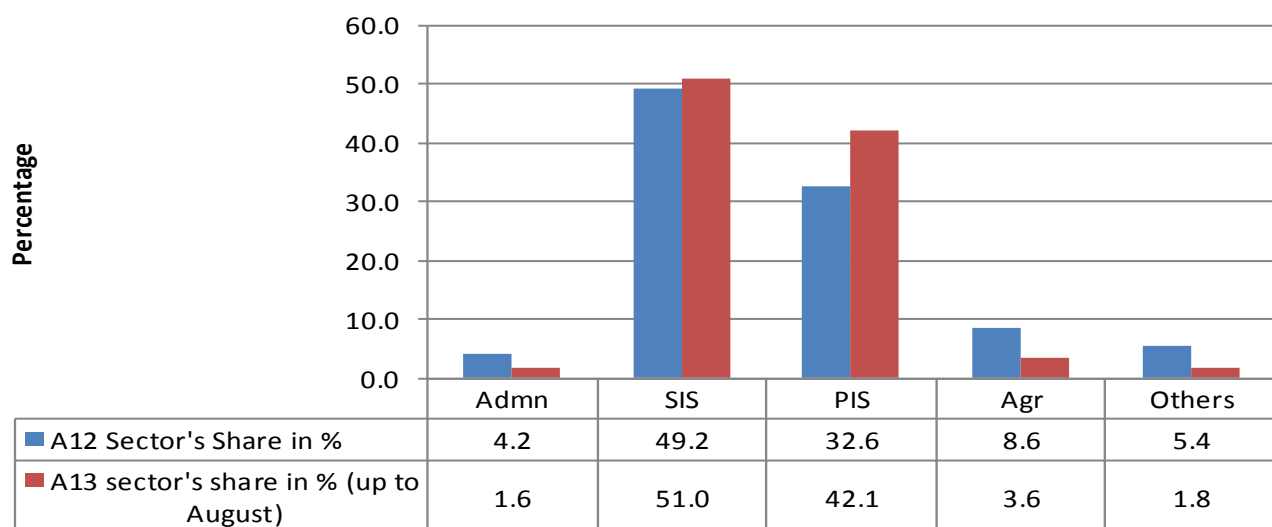
Up to August FY13, actual development expenditure registers 4.3% of the original development budget.

### c.3 Development Expenditure: 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.

**Chart c.3: Sectoral share (%) of Development Expenditure up to August FY13**



- Sector-wise development expenditure up to August FY13 indicates that the maximum share of expenditure has been spent by pro-poor sectors like Social Infrastructure related ministries (49.2%) and Physical Infrastructure (32.6 %).

#### **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 August)<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(August)	A12 (Up to August)	A12	B13	A13(August)	A13 (up to August)
<b>Tax Revenue(a+b)</b>	<b>79548</b>	<b>95785</b>	<b>96285</b>	<b>6104</b>	<b>12792</b>	<b>95231</b>	<b>116824</b>	<b>6205</b>	<b>14171</b>
<b>a. NBR</b>	<b>76248</b>	<b>91870</b>	<b>92370</b>	<b>5881</b>	<b>12262</b>	<b>91598</b>	<b>112259</b>	<b>5983</b>	<b>13587</b>
a.1 Income	21971	27561	28061	1494	3393	28157	35300	1589	4091
a.2 VAT	29224	34304	34304	2350	4657	33923	40466	2521	5391
a.3 Import	10756	12664	12664	796	1672	12050	14568	901	2061
a.4 Excise	507	450	450	7	19	664	997	11	26
a.5 Sup	13375	16220	16220	1208	2469	16339	19969	928	1935
a.6 Other Taxes	416	671	671	24	51	465	959	34	83
<b>b. Non-NBR</b>	<b>3300</b>	<b>3915</b>	<b>3915</b>	<b>223</b>	<b>531</b>	<b>3633</b>	<b>4565</b>	<b>221</b>	<b>584</b>
b.1 NL	63	70	65	4	9	66	72	5	11
b.2 Vehicles	683	975	900	53	105	676	1100	42	105
b.3 Land	433	570	550	23	70	494	608	33	79
b.4 Stamp	2120	2300	2400	143	347	2398	2785	141	389
<b>c. Non-tax Revenue</b>	<b>13445</b>	<b>22600</b>	<b>18600</b>	<b>2150</b>	<b>4993</b>	<b>18643</b>	<b>22846</b>	<b>3905</b>	<b>7532</b>
c.1 DP	1427	1845	2517	1665	1686	2531	3143	0	36
c.2 PO&R	829	1059	741	40	66	857	983	28	40
c.3 T&T	0	0	0	0	0	0	0	0	0
c.4 IFT	11188	19696	15342	444	3241	15256	18720	3877	7456
<b>Total Revenue (a+b)</b>	<b>92993</b>	<b>118385</b>	<b>114885</b>	<b>8254</b>	<b>17785</b>	<b>113874</b>	<b>139670</b>	<b>10110</b>	<b>21703</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	0.67	1.40	10.41	11.22	0.60	1.36
f. Revenue-GDP ratio	11.81	13.16	12.56	0.90	1.94	12.45	13.41	0.97	2.08
g. NBR (Source: NBR)				6027.43	11558.5	94590.6		6312.28	12737.1
h. as % of g				97.6	106.1	96.8		94.8	106.7

Table d.1 indicates that:

- In FY12, actual amount of the collected tax revenue was 10.41% of the estimated GDP.
- On cumulative and monthly basis, up to August FY12, there is slight discrepancy between the data of NBR and CGA system.
- In FY13, total revenue of the government is expected to be raised up to 13.41% of GDP.

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

- Tax revenue collection estimates for the FY13 is 8.9% higher than the Revised Budget of the FY12 and it is 9.9% higher than the actual collection (A12).
- Up to August FY13, Total Revenue collection for the FY13 registers 22.0% growth over the corresponding period of the previous fiscal year (FY12). During this time NBR and Non-NBR tax growth are only 10.8% and 10.1% respectively. In contrast Non-tax revenue growth is much higher (50.9 %) than the corresponding period of the previous fiscal year (FY12).
- In FY12, 96.1 % of the revenue target of the Budget has been achieved.

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

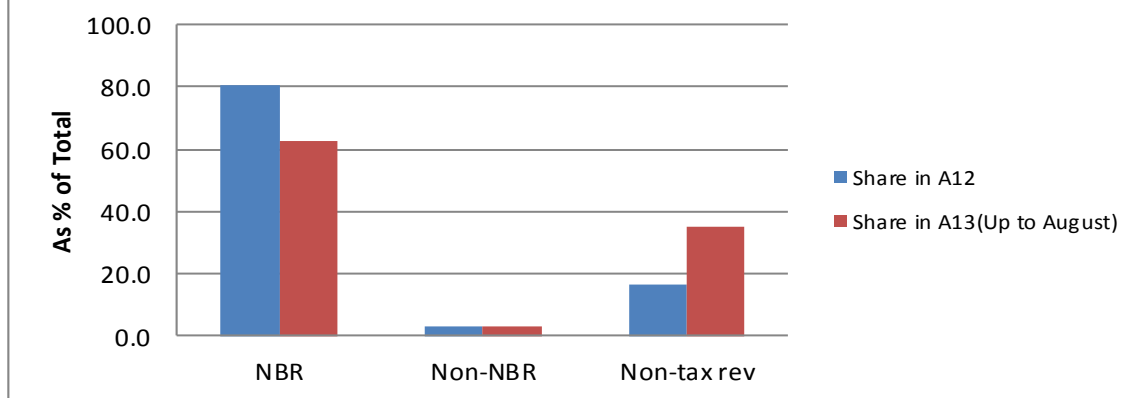
	(RB12/B12)*100	(B13/A12)*100	(B13/RB12)*100	Share in A12	(August13/August12)*100	(A13 up to August/A12 up to August)*100	(A13 up to August/B13)*100
<b>Tax Revenue(a+b)</b>	<b>100.5</b>	<b>122.7</b>	<b>121.3</b>	<b>83.6</b>	<b>101.6</b>	<b>110.8</b>	<b>12.1</b>
<b>a. NBR</b>	<b>100.5</b>	<b>122.6</b>	<b>121.5</b>	<b>80.4</b>	<b>101.7</b>	<b>110.8</b>	<b>12.1</b>
a.1 Income	101.8	125.4	<b>125.8</b>	24.7	106.3	120.6	11.6
a.2 VAT	100.0	119.3	<b>118.0</b>	29.8	107.3	115.8	13.3
a.3 Import	100.0	120.9	<b>115.0</b>	10.6	113.1	123.3	14.1
a.4 Excise	100.0	150.1	<b>221.6</b>	0.6	149.9	136.6	2.6
a.5 Sup	100.0	122.2	<b>123.1</b>	14.3	76.8	78.4	9.7
a.6 Other Taxes	100.0	206.4	<b>142.9</b>	0.4	137.4	162.7	8.6
<b>b. Non-NBR</b>	<b>100.0</b>	<b>125.7</b>	<b>116.6</b>	<b>3.2</b>	<b>99.2</b>	<b>110.1</b>	<b>12.8</b>
b.1 NL	92.9	109.1	<b>110.8</b>	0.1	112.5	120.7	15.3
b.2 Vehicles	92.3	162.8	<b>122.2</b>	0.6	79.9	99.7	9.5
b.3 Land	96.5	123.2	<b>110.6</b>	0.4	145.1	114.2	13.1
b.4 Stamp	104.3	116.2	<b>116.0</b>	2.1	98.6	112.2	14.0
<b>c. Non-tax Revenue</b>	<b>82.3</b>	<b>122.5</b>	<b>122.8</b>	<b>16.4</b>	<b>181.7</b>	<b>150.9</b>	<b>33.0</b>
c.1 DP	136.4	124.2	<b>124.9</b>	2.2	0.0	2.2	1.2
c.2 PO&R	70.0	114.8	<b>132.7</b>	0.8	70.2	61.1	4.1
c.3 T&T	0.0	0.0	<b>0.0</b>	0.0	157.5	129.0	0.0
c.4 IFT	77.9	122.7	<b>122.0</b>	13.4	873.1	230.0	39.8
<b>Total Revenue (a+b+c)</b>	<b>97.0</b>	<b>122.7</b>	<b>121.6</b>	<b>100.0</b>	<b>122.5</b>	<b>122.0</b>	<b>15.5</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

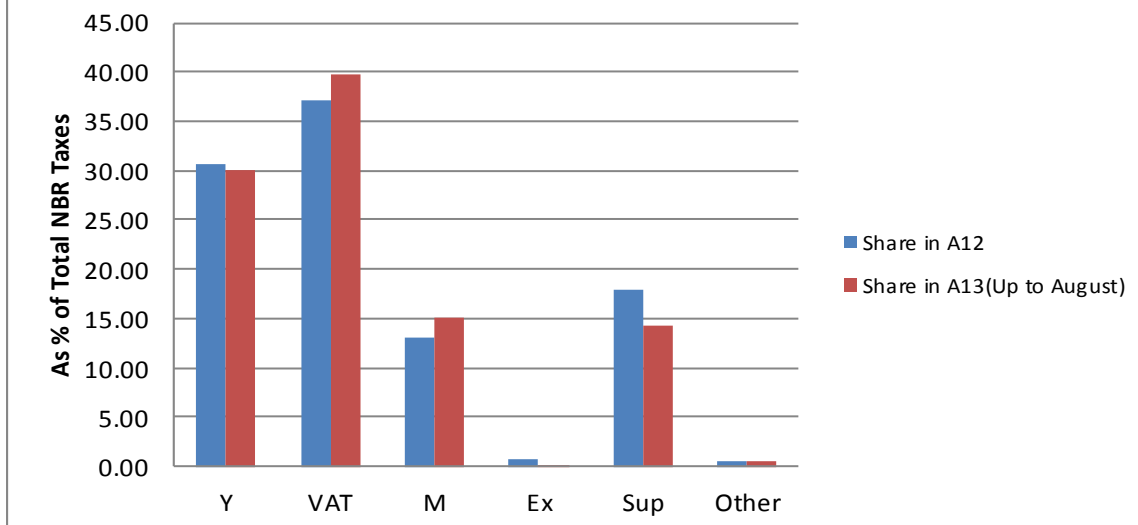
## d.2 Revenue Structure

Chart d.1 and Chart d.2 portrays the structure of the sources of government revenue in FY12 and FY13 (up to August). Chart d.1 shows that most of the government revenue comes from NBR taxes. Chart d.2 shows that among NBR taxes major portion of the tax revenue comes from Indirect Taxes.

**Chart d.1: Tax Structure of A12 & A13 (Up to August)**



**Chart d.2: Share Among NBR 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.

Tables and charts show that:

- In FY12, indirect taxes account for the major share of total tax revenue and NBR revenue represents around 80.4% of the total revenue (Chart d.1). Out of total NBR revenue 30.74% comes from income tax and 37.04% comes from VAT (Chart d.2).
- Up to August FY13, NBR revenue represents 62.6 % of the total revenue. Out of total NBR revenue, 30.11% comes from income tax and 39.67% 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 upto August	Year:2012-13			Accounts 2011-12	Accounts 2012-13 upto August
		Budget	Revised	Accounts August		Budget	Revised	Accounts August		
Revenues	92993.22	118385.09	114884.95	8253.63	17785.14	139670.21	0.00	10109.76	113874.29	21703.48
Tax Revenue	79548.20	95784.71	96285.00	6103.98	12792.02	116824.21	0.00	6204.64	95230.80	14171.15
Non-Tax Revenue	13445.01	22600.39	18599.95	2149.65	4993.12	22846.00	0.00	3905.12	18643.48	7532.33
Foreign Grants	2449.79	4938.00	4460.00	32.10	41.52	6044.15	0.00	28.62	4097.23	81.70
<b>Revenue and Foreign Grants</b>	<b>95443.01</b>	<b>123323.09</b>	<b>119344.95</b>	<b>8285.73</b>	<b>17826.66</b>	<b>145714.36</b>	<b>0.00</b>	<b>10138.38</b>	<b>117971.52</b>	<b>21785.18</b>
Non-Development Expenditure	82871.04	102902.81	100979.93	8065.44	11670.38	111667.96	0.00	8595.21	96256.31	12850.72
Net Outlay for Food Account	2382.70	630.97	384.44	741.92	2075.91	357.62	0.00	1027.18	1233.45	1186.29
Loans & Advances (Net)	7254.84	9413.68	14193.27	-36.02	-171.79	19568.34	0.00	403.65	14060.17	297.79
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	1894.93	3217.70	60137.43	0.00	2003.33	39253.23	2497.60
Development Program financed from Revenue Budget	863.63	1330.69	1144.57	1.99	5.64	1225.23	0.00	1.23	558.91	1.24
Non-ADP Project	865.57	2034.74	2141.52	0.00	0.00	2473.15	0.00	0.00	1465.19	48.32
Annual Development Programme	33282.98	46000.00	41080.00	1892.94	3212.05	55000.00	0.00	2002.10	36083.20	2448.04
Non-ADP FFW and Transfer	719.32	1276.00	1283.70	0.00	0.00	1439.04	0.00	0.00	1145.93	0.00
<b>Total Expenditure</b>	<b>128276.87</b>	<b>163588.88</b>	<b>161207.43</b>	<b>10666.27</b>	<b>16792.20</b>	<b>191731.36</b>	<b>0.00</b>	<b>12029.38</b>	<b>150803.16</b>	<b>16832.40</b>
Overall Balance (Including Grants)	-32833.87	-40265.79	-41862.48	-2380.54	1034.47	-46017.00	0.00	-1891.00	-32831.64	4952.78
(In percent of GDP)	-4.17	-4.40	-4.58	-0.26	0.11	-4.42	0.00	-0.18	-3.59	0.48
Overall Balance (Excluding Grants)	-35283.66	-45203.79	-46322.48	-2412.64	992.95	-52061.15	0.00	-1919.61	-36928.87	4871.08
(In percent of GDP)	-4.48	-4.94	-5.06	-0.26	0.11	-5.00	0.00	-0.18	-4.04	0.47

The above mentioned table provides the following information:

- Actual overall balance up to August FY13 (excluding grants) as percentage of the estimated annual GDP is 0.47%. Including grants deficit amounts to 0.48% 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 4.04%. Including grants the deficit was 3.59% 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.

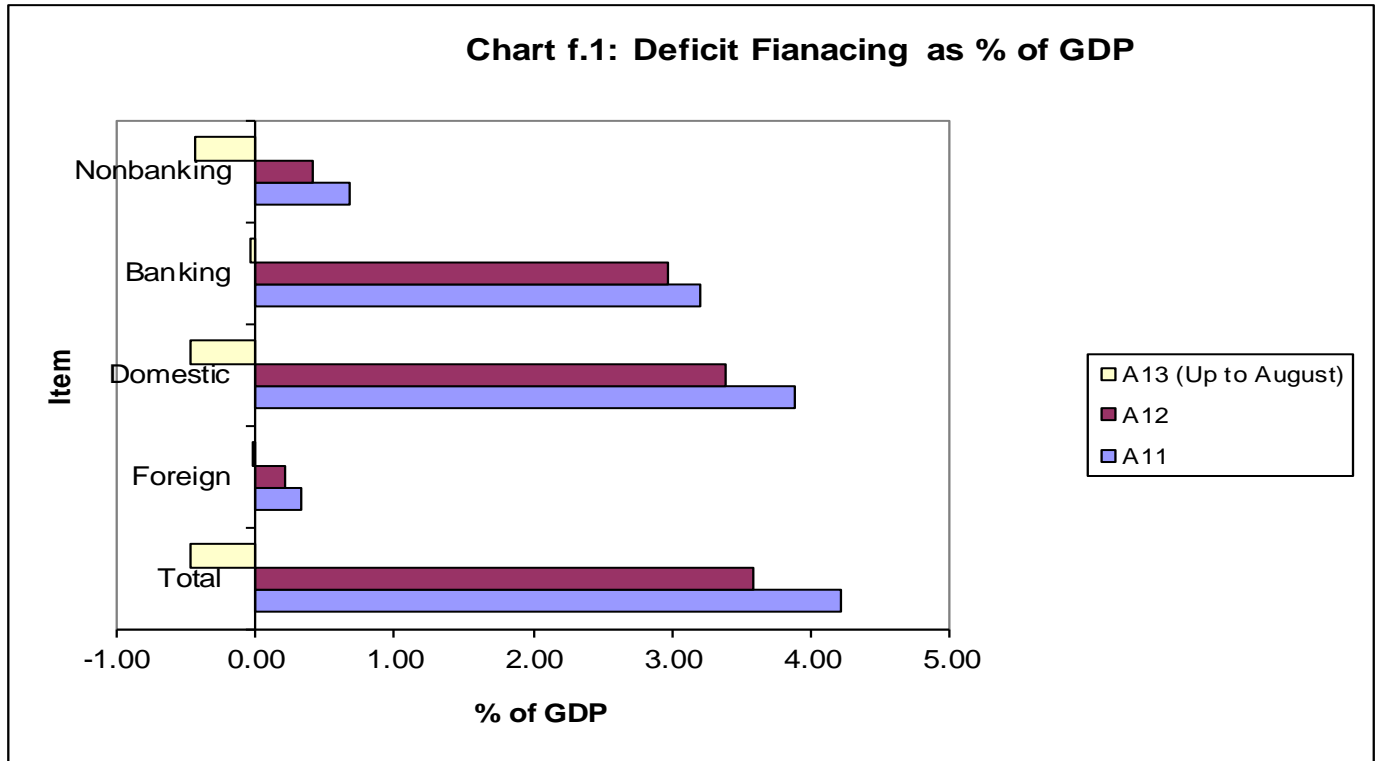


**Table f.1: Financing of Budget Deficit**

(In Crore Taka)

Description	Accounts 10-11	Year:2011-12			Accounts 2011-12 up to August	Year:2012-13			Accounts 2011-12	Accounts 2012-13 up to August
		Budget	Revised	Accounts August		Budget	Revised	Accounts August		
1.0 Foreign Borrowing-Net	2629.2	13058.3	7398.6	-340.2	-790.5	12540.5	0.0	91.8	1886.3	-77.1
1.1 Foreign Borrowing	8056.4	18685.0	14036.0	165.5	224.7	20398.0	0.0	501.3	7774.6	873.8
1.2 Amortization	-5427.3	-5626.7	-6637.4	-505.7	-1015.2	-7857.5	0.0	-409.4	-5888.2	-950.9
<b>2.0 Domestic Borrowing</b>	<b>30599.5</b>	<b>27207.8</b>	<b>34468.8</b>	<b>2722.9</b>	<b>-236.8</b>	<b>33484.0</b>	<b>0.0</b>	<b>1800.5</b>	<b>30943.5</b>	<b>-4874.5</b>
2.1 Borrowing from Banking System (Net)	25210.2	18957.0	29115.0	2792.6	4029.6	23000.0	0.0	1449.5	27186.8	-331.7
2.1.1 Long-Term Debt (Net)	12442.9	17877.8	21286.9	497.3	1247.3	18399.9	0.0	1205.3	21316.3	2738.9
2.1.2 Short-Term Debt (Net)	12767.2	1079.2	7828.1	2295.3	2782.3	4600.1	0.0	244.2	5870.5	-3070.5
2.2 Non-Bank Borrowing (Net)	5389.3	8250.8	5353.8	-69.7	-4266.4	10484.0	0.0	351.0	3752.2	-4542.9
2.2.1 National Savings Schemes (Net)	1801.6	6000.0	3500.0	36.7	324.7	7400.0	0.0	256.6	271.0	476.5
2.2.2 Others	3587.6	2250.8	1853.8	-106.4	-4591.1	3084.0	0.0	94.5	3481.3	-5019.4
<b>Total - Financing :</b>	<b>33228.6</b>	<b>40266.1</b>	<b>41867.4</b>	<b>2382.8</b>	<b>-1027.4</b>	<b>46024.5</b>	<b>0.0</b>	<b>1892.3</b>	<b>32829.8</b>	<b>-4951.7</b>
<b>GDP</b>	<b>787495.0</b>		<b>914784.0</b>			<b>1041360.0</b>	<b>1041360.0</b>			
(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)								253.06		462.2
3.2 Bank Borrowing (Source: BB)								NA		1263.7
4.1 (2.2.1) as % of (3.1)								101.4		103.1
4.2 (2.1) as % of (3.2)										-26.2

**Chart f.1: Deficit Financing as % of GDP**



In the first two months of the FY13, financing is negative as the overall balance is positive. 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 Revenue expenditure.

## g.0 Appendix

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

(In crore Taka)

	A11	B12	RB12	A12 (August)	A12 (Up to August)	A12	B13	RB13	A13(August)	A13(up to August)	A13(up to August) as % B13	A13(August) as % A12(August)	A13(up to August) as % A12 (up to August)
Sub-total = GPS	7104.3	21627.7	15917.5	840.2	1015.0	10219.8	21175.9	0.0	884.5	1053.8	5.0	105.3	103.8
President	10.2	10.9	11.0	1.3	1.8	10.5	11.0	0.0	1.1	2.6	23.7	91.4	143.5
Parliament	95.6	123.5	113.6	9.1	15.2	100.4	131.8	0.0	9.9	17.2	13.1	108.6	113.5
PMO	173.9	153.1	176.9	14.1	21.1	176.7	202.1	0.0	16.8	24.0	11.9	119.3	114.1
Cabinet Div	25.0	48.4	46.8	2.4	3.9	38.6	27.6	0.0	2.5	3.6	13.2	104.1	92.7
Election Com	292.1	199.3	190.4	6.8	10.1	109.1	207.0	0.0	6.8	10.0	4.8	100.2	99.1
Estab	870.7	837.7	851.5	92.4	129.1	841.6	876.8	0.0	89.4	132.0	15.1	96.7	102.2
PSC	19.6	20.9	19.5	3.7	4.3	20.0	20.7	0.0	2.8	4.3	20.7	76.9	99.1
Finance Div	3873.7	18206.5	12529.8	585.7	614.8	7062.5	17493.8	0.0	635.9	667.2	3.8	108.6	108.5
Banking Division	39.6	70.2	59.2	0.2	0.4	44.5	81.1	0.0	0.3	0.4	0.5	0.0	0.0
IRD	907.3	1008.6	975.5	80.5	131.7	980.6	1136.0	0.0	64.2	89.7	7.9	79.8	68.1
ERD	124.7	118.1	133.1	1.6	3.7	126.9	155.8	0.0	2.8	4.7	3.0	169.8	126.0
Planning Div	39.5	48.8	44.8	3.7	5.9	41.4	40.2	0.0	3.5	4.8	12.0	94.5	82.0
IMED	9.5	12.8	12.0	0.9	1.6	10.9	13.3	0.0	1.1	1.6	11.7	116.4	97.4
Statistics Division	107.8	161.2	132.0	16.5	25.2	136.1	136.6	0.0	13.9	23.5	17.2	0.0	0.0
Foreign Aff	514.4	607.6	621.4	21.4	46.3	520.0	642.1	0.0	33.5	68.3	10.6	156.7	147.6
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	177.0	212.6	1937.2	2113.2	0.0	145.3	183.6	8.7	82.1	86.3
LGD	1463.7	1503.9	1496.2	160.2	189.4	1452.8	1618.3	0.0	126.4	157.4	9.7	78.9	83.1
RD Div	215.8	224.8	235.8	16.4	22.6	236.4	243.9	0.0	18.6	25.6	10.5	113.5	113.6
CHT	237.1	241.9	248.8	0.5	0.7	248.1	251.0	0.0	0.4	0.6	0.2	79.1	85.2
Sub-total = Defence	10939.0	11630.7	11961.1	657.4	987.4	11966.1	12627.6	0.0	947.5	1335.9	10.6	144.1	135.3
Def. Service	10731.7	11265.9	11783.4	635.8	957.7	11749.6	12439.9	0.0	930.3	1309.7	10.5	146.3	136.8
Def.- Others	207.3	364.7	177.7	21.6	29.7	216.5	187.7	0.0	17.2	26.2	13.9	79.6	88.1
Sub-total=POS	7257.3	7828.7	7981.8	981.2	1356.3	8031.8	8578.7	0.0	1083.5	1552.4	18.1	110.4	114.5
Law & Justice	444.7	462.6	483.7	81.8	109.8	500.7	509.0	0.0	88.2	118.7	23.3	107.8	108.1
Legislative & Parliament	6.7	8.3	7.3	0.7	1.0	6.5	7.9	0.0	0.7	1.0	13.1	0.0	0.0
Supreme Court	76.3	76.2	89.3	7.5	12.2	89.7	79.0	0.0	7.2	11.4	14.4	95.6	93.4
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	888.0	1228.2	7392.1	7936.5	0.0	982.7	1413.8	17.8	110.7	115.1
Anti Corruption Commission	28.2	31.7	31.9	3.2	5.1	30.8	33.4	0.0	3.9	6.2	18.5	125.1	121.3
Sub-total = Edu	13930.7	14444.3	14196.6	2367.1	3176.8	14718.7	14743.1	0.0	1915.1	2766.4	18.8	80.9	87.1
PME	5153.2	5442.2	5266.6	837.7	1135.4	5749.1	5442.7	0.0	834.8	1197.3	22.0	99.6	105.5
Education	8480.5	8707.0	8657.1	1504.8	2016.6	8712.4	9029.3	0.0	1054.4	1542.8	17.1	70.1	76.5

Sc. & Tech	297.0	295.1	194.6	24.6	24.8	238.5	198.0	0.0	24.6	24.9	12.6	100.3	100.3
Sub-total = Health	4735.7	5307.0	5113.4	617.1	877.8	5055.2	5508.1	0.0	573.5	848.2	15.4	92.9	96.6
HFW	4735.7	5307.0	5113.4	617.1	877.8	5055.2	5508.1	0.0	573.5	848.2	15.4	92.9	96.6
Sub-total = SSW	6415.1	8540.7	8169.0	243.7	273.4	7065.0	8467.6	0.0	381.5	411.4	4.9	156.5	150.5
Social Wel.	1670.1	1777.4	1773.4	31.6	45.6	1766.2	1826.9	0.0	252.5	267.6	14.6	800.2	586.4
Women Aff.	895.6	1075.3	1055.7	14.3	17.7	1013.0	1079.9	0.0	8.4	12.1	1.1	58.2	68.1
Liberation Aff.	459.2	481.9	517.6	181.0	182.6	495.3	543.7	0.0	105.8	105.8	19.5	58.4	58.0
Food	977.3	934.6	851.2	8.0	14.4	876.8	746.3	0.0	6.3	12.8	1.7	78.8	88.3
Disaster Management	2412.9	4271.5	3971.1	8.8	13.0	2913.7	4270.9	0.0	8.5	13.1	0.3	0.0	0.0
Sub-total = HCS	849.8	822.3	868.0	58.0	83.2	847.1	869.8	0.0	52.0	77.1	8.9	89.7	92.6
Housing	849.8	822.3	868.0	58.0	83.2	847.1	869.8	0.0	52.0	77.1	8.9	89.7	92.6
Sub-total = RCRA	946.3	1014.4	1127.1	96.6	120.1	1084.1	1083.5	0.0	135.8	158.7	14.6	140.6	132.2
Information	344.3	391.1	385.7	30.4	44.7	356.6	393.2	0.0	28.6	40.4	10.3	94.3	90.4
Cultural Aff.	151.4	130.0	139.8	4.1	5.6	129.5	158.5	0.0	5.1	8.5	5.3	123.9	149.8
Religious Aff.	100.5	109.7	110.3	0.4	0.5	107.5	112.7	0.0	6.3	6.6	5.8	1771.4	1318.2
Youth	350.1	383.7	491.4	61.8	69.2	490.5	419.1	0.0	95.8	103.2	24.6	155.2	149.2
Sub-total = FE	217.2	43.9	44.3	2.9	4.7	41.6	45.5	0.0	2.9	4.6	10.2	101.6	98.9
Energy	212.7	36.7	38.6	2.4	3.8	36.0	39.6	0.0	2.4	3.9	9.7	98.5	101.3
Power	4.5	7.3	5.7	0.5	0.9	5.5	6.0	0.0	0.5	0.8	13.2	117.8	88.8
Sub-total = Agr	10046.2	9054.8	10977.1	430.2	573.5	11476.7	10102.9	0.0	511.2	659.3	6.5	118.8	115.0
Agriculture	7413.4	6368.2	8238.3	257.7	328.8	8764.3	7669.5	0.0	254.3	323.2	4.2	98.7	98.3
Fisheries	493.6	509.5	514.6	61.1	85.8	522.3	516.1	0.0	65.0	92.8	18.0	106.4	108.2
Environment	944.7	955.4	959.0	29.4	42.4	957.4	647.6	0.0	29.2	44.0	6.8	99.5	103.7
Land	503.8	500.8	548.4	76.7	110.7	540.7	553.4	0.0	77.1	113.3	20.5	100.6	102.3
Water	690.7	720.9	716.9	5.4	5.8	691.9	716.3	0.0	85.6	86.0	12.0	1572.9	1485.0
Sub-total = IES	499.5	418.6	448.8	42.4	54.3	498.0	439.2	0.0	46.0	61.4	14.0	108.6	113.2
Indsuties	95.8	100.3	100.3	20.9	22.0	98.7	106.8	0.0	21.3	22.8	21.4	101.8	103.9
Jute and Text	80.4	75.3	80.1	4.7	6.9	77.4	74.8	0.0	5.2	7.7	10.3	111.2	111.1
Commerce	140.3	106.0	104.8	4.9	7.8	179.7	90.2	0.0	6.7	10.7	11.9	137.3	138.4
Labour	48.8	52.8	72.4	4.2	6.2	64.0	73.2	0.0	4.0	6.5	8.9	93.3	106.0
Expatriates	134.2	84.2	91.3	7.7	11.5	78.2	94.2	0.0	8.9	13.7	14.5	115.5	118.8
Sub-total = TC	3240.2	3536.6	3546.2	292.0	398.6	3516.6	3841.5	0.0	232.2	348.8	9.1	79.5	87.5
Roads & Railways	2632.2	2852.4	1334.1	214.1	288.0	2812.4	1592.6	0.0	172.6	251.9	15.8	80.6	87.5
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	2.7	4.0	190.1	216.6	0.0	3.1	4.2	1.9	111.7	103.4
Civil Aviation	21.9	78.7	78.4	17.8	18.7	83.4	22.0	0.0	1.1	2.2	10.0	6.1	11.8
Post&Tele.	399.1	414.5	416.0	57.4	87.8	429.5	420.3	0.0	55.3	90.3	21.5	96.5	102.9
Sub-total = Interest	15636.6	17996.3	19795.8	1261.8	2542.8	20355.7	23301.9	0.0	1685.3	3390.2	14.5	133.6	133.3
Domestic	14213.7	16518.7	18144.7	1260.0	2414.3	18808.3	21603.5	0.0	1467.7	3043.7	14.1	116.5	126.1
Foreign	1422.9	1477.6	1651.0	1.8	128.5	1547.7	1698.4	0.0	217.7	346.5	20.4	12420.8	269.7
Total Non-Development Revenue Expenditure	83734.6	104236.5	102127.6	8067.7	11676.3	96813.6	112898.5	0.0	8596.4	12852.0	11.4	106.6	110.1

**Table c.1: Development Expenditure: Ministry-wise Expenditure Pattern up to August, FY13**

(In crore taka)

	A11	B12	RB12	A12 (August)	A12 (Up to August)	B13	RB13	A13(August)	A12	A13(up to August)	A12 (upto August) as % of B12	A13(up to August) as % of B13	A13(August) as % A12(August)	A13(up to August) as % A12 (up to August)
<b>Sub-total = GPS</b>	<b>976.1</b>	<b>2355.3</b>	<b>1486.4</b>	<b>15.1</b>	<b>14.7</b>	<b>2932.6</b>	<b>0.0</b>	<b>15.8</b>	<b>726.5</b>	<b>22.6</b>	<b>0.6</b>	<b>0.8</b>	<b>104.7</b>	<b>154.2</b>
Parliamnet	3.7	38.1	25.6	0.0	0.0	44.7	0.0	0.0	19.8	0.0	0.0	0.0	#DIV/0!	#DIV/0!
PMO	287.9	353.2	259.5	0.1	0.1	330.6	0.0	0.2	235.0	0.2	0.0	0.1	121.1	174.9
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	0.0	0.0
Election Com.	170.0	220.4	144.2	4.4	3.9	195.5	0.0	0.0	63.4	0.0	1.8	0.0	0.5	0.5
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	100.4	100.4
Public Service Com	6.0	6.0	6.0	0.0		12.5		0.0	5.4	0.0	0.0	0.0	#DIV/0!	#DIV/0!
Finance Div	63.1	140.1	159.1	7.1	7.1	197.7	0.0	8.4	115.3	14.4	5.1	7.3	118.3	202.7
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	0.1	0.2	0.2	237.3	222.6
Planning Div	37.1	1114.8	484.3	3.4	3.4	1581.7	0.0	7.1	31.2	7.1	0.3	0.4	208.1	208.3
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	0.1	0.1	165.9	0.0	0.1	32.4	0.1	0.5	0.0	128.7	128.7
Foreign Aff.	2.8	51.0	1.5	0.0	0.0	51.0	0.0	0.0	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>831.1</b>	<b>889.6</b>	<b>12102.4</b>	<b>0.0</b>	<b>739.5</b>	<b>9113.7</b>	<b>958.0</b>	<b>8.6</b>	<b>7.9</b>	<b>89.0</b>	<b>107.7</b>
LGD	7573.5	9404.7	8895.6	28.5	839.5	10815.2	0.0	719.6	7992.7	916.6	8.9	8.5	2529.1	109.2
RD	414.0	576.8	811.4	15.4	28.5	868.2	0.0	8.3	798.4	15.6	4.9	1.8	54.1	54.8
CHT	301.7	318.3	318.6	0.1	21.7	419.0	0.0	11.6	322.6	25.8	6.8	6.2	16152.4	119.1
<b>Sub-total = Defence</b>	<b>185.1</b>	<b>307.8</b>	<b>251.6</b>	<b>0.1</b>	<b>-0.1</b>	<b>245.8</b>	<b>0.0</b>	<b>4.9</b>	<b>251.9</b>	<b>4.9</b>	<b>0.0</b>	<b>2.0</b>	<b>6838.0</b>	<b>-4541.8</b>
Defence Service	185.1	307.8	251.6	0.1	-0.1	245.8	0.0	4.9	251.9	4.9	0.0	2.0	6838.0	-4541.8
Def.-Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Sub-total=POS</b>	<b>557.4</b>	<b>637.6</b>	<b>623.1</b>	<b>7.1</b>	<b>8.0</b>	<b>652.3</b>	<b>0.0</b>	<b>10.2</b>	<b>579.8</b>	<b>10.7</b>	<b>1.3</b>	<b>1.6</b>	<b>145.0</b>	<b>134.8</b>
Law & Justice	65.0	144.2	119.8	0.0	-0.1	113.9	0.0	0.0	109.6	0.0	-0.1	0.0	125.8	-15.9
Legislative & Parliament	2.8	11.2	15.3	0.0	0.0	6.1	0.0	0.0	7.6	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	7.0	8.1	531.4	0.0	10.2	462.6	10.7	1.7	2.0	145.0	133.0
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>115.5</b>	<b>120.4</b>	<b>7402.0</b>	<b>0.0</b>	<b>119.5</b>	<b>4387.5</b>	<b>176.1</b>	<b>2.0</b>	<b>2.4</b>	<b>103.5</b>	<b>146.3</b>
PMED	3151.2	3514.0	2460.3	76.7	81.6	4382.1	0.0	43.3	2406.7	99.9	2.3	2.3	56.4	122.3
Education	1597.6	2143.0	1975.8	17.0	17.0	2553.9	0.0	63.7	1867.2	63.7	0.8	2.5	374.6	374.6
Sc. & Tech.	123.2	214.7	90.9	21.7	21.7	171.7	0.0	9.3	111.0	9.3	10.1	5.4	42.9	42.9
ICT														
<b>Sub-total = Health</b>	<b>2550.5</b>	<b>3561.8</b>	<b>3035.6</b>	<b>6.8</b>	<b>7.0</b>	<b>3825.4</b>	<b>0.0</b>	<b>32.5</b>	<b>2420.9</b>	<b>32.5</b>	<b>0.2</b>	<b>0.9</b>	<b>474.2</b>	<b>461.7</b>
HFV	2550.5	3561.8	3035.6	6.8	7.0	3825.4	0.0	32.5	2420.9	32.5	0.2	0.9	474.2	461.7
<b>Sub-total = SSW</b>	<b>1313.4</b>	<b>2512.8</b>	<b>2159.5</b>	<b>32.8</b>	<b>34.4</b>	<b>2512.9</b>	<b>0.0</b>	<b>54.1</b>	<b>1915.4</b>	<b>54.1</b>	<b>1.4</b>	<b>2.2</b>	<b>165.1</b>	<b>157.3</b>
SW	89.3	262.0	175.1	0.0	1.6	227.7	0.0	3.1	139.5	3.1	0.6	1.4	44116.9	195.6
Women's Aff.	159.0	161.4	181.4	17.1	17.1	225.4	0.0	9.2	98.1	9.2	10.6	4.1	53.8	53.8
Lib. Affairs	24.2	210.4	69.5	3.3	3.3	170.8	0.0	0.4	63.7	0.4	1.6	0.2	12.1	12.1
Food	216.7	425.0	253.4	12.2	12.2	334.1	0.0	28.6	245.4	28.6	2.9	8.6	233.8	233.8
Disaster & Relief	824.3	1454.0	1480.1	0.1	0.1	1554.9	0.0	12.8	1368.7	12.8	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>1.0</b>	<b>1.0</b>	<b>589.0</b>	<b>0.0</b>	<b>27.5</b>	<b>490.2</b>	<b>27.5</b>	<b>0.1</b>	<b>4.7</b>	<b>2816.7</b>	<b>2816.7</b>
Housing	475.4	686.1	501.8	1.0	1.0	589.0	0.0	27.5	490.2	27.5	0.1	4.7	2816.7	2816.7
<b>Sub-total = RCRA</b>	<b>611.8</b>	<b>688.4</b>	<b>411.3</b>	<b>22.3</b>	<b>22.4</b>	<b>518.4</b>	<b>0.0</b>	<b>39.7</b>	<b>950.6</b>	<b>39.8</b>	<b>3.3</b>	<b>7.7</b>	<b>177.7</b>	<b>177.4</b>
Information	85.0	117.0	63.2	5.1	5.1	63.8	0.0	0.1	610.3	0.1	4.4	0.1	1.5	1.5

Cultural Aff.	75.0	106.0	77.9	7.3	7.3	33.3	0.0	0.0	68.5	0.0	6.9	0.0	0.0	0.0
Religious Aff.	152.3	161.1	150.8	6.2	6.2	153.0	0.0	36.0	150.9	36.0	3.9	23.5	577.6	577.6
Youth	299.4	304.3	119.4	3.7	3.7	268.3	0.0	3.6	120.9	3.7	1.2	1.4	97.4	98.0
<b>Sub-total = FE</b>	<b>7015.2</b>	<b>8266.7</b>	<b>7911.9</b>	<b>599.6</b>	<b>1760.2</b>	<b>9498.1</b>	<b>0.0</b>	<b>522.7</b>	<b>7128.3</b>	<b>550.2</b>	<b>21.3</b>	<b>5.8</b>	<b>87.2</b>	<b>31.3</b>
Energy	987.2	1114.0	726.1	0.8	0.8	1608.4	0.0	0.1	679.0	0.1	0.1	0.0	6.7	6.7
Power	6028.0	7152.7	7185.8	598.9	1759.4	7889.6	0.0	522.7	6449.2	550.2	24.6	7.0	87.3	31.3
<b>Sub-total = Agr</b>	<b>2910.4</b>	<b>3461.7</b>	<b>3369.5</b>	<b>127.2</b>	<b>128.7</b>	<b>4356.0</b>	<b>0.0</b>	<b>81.2</b>	<b>3189.6</b>	<b>87.2</b>	<b>3.7</b>	<b>2.0</b>	<b>63.8</b>	<b>67.7</b>
Agriculture	1025.4	1037.7	1021.5	101.4	102.2	1242.0	0.0	62.3	989.4	62.4	9.8	5.0	61.5	61.0
Fisheries	279.7	467.9	416.1	13.7	13.7	432.3	0.0	10.5	411.5	14.0	2.9	3.2	76.9	102.3
Environment	171.2	276.4	300.7	3.1	3.3	325.2	0.0	8.1	278.3	10.3	1.2	3.2	257.7	313.5
Land	85.1	173.1	87.2	2.0	2.6	180.2	0.0	0.3	67.9	0.6	1.5	0.3	13.2	21.8
Water	1349.1	1506.6	1544.1	7.0	7.0	2176.4	0.0	0.0	1442.5	0.0	0.5	0.0	0.0	0.0
<b>Sub-total = IES</b>	<b>436.8</b>	<b>882.5</b>	<b>1113.7</b>	<b>6.5</b>	<b>6.5</b>	<b>2329.5</b>	<b>0.0</b>	<b>5.2</b>	<b>1074.8</b>	<b>5.2</b>	<b>0.7</b>	<b>0.2</b>	<b>80.2</b>	<b>80.7</b>
Indsuties	303.0	525.8	785.7	6.1	6.1	1737.0	0.0	1.3	793.4	1.3	1.2	0.1	20.4	20.4
Textiles	61.7	122.5	99.4	0.3	0.3	157.5	0.0	2.2	91.3	2.2	0.2	1.4	729.4	823.2
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	0.1	0.1	203.7	0.0	1.8	93.6	1.8	0.1	0.9	3450.2	2374.6
<b>Sub-total = TC</b>	<b>3809.1</b>	<b>7743.9</b>	<b>6917.8</b>	<b>127.9</b>	<b>219.4</b>	<b>9474.6</b>	<b>0.0</b>	<b>349.3</b>	<b>5000.0</b>	<b>479.3</b>	<b>2.8</b>	<b>5.1</b>	<b>273.0</b>	<b>218.4</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	68.0	417.8	68.0	0.0	5.9	0.0	0.0
Shipping	267.8	461.9	279.4	5.0	5.0	717.8	0.0	6.3	257.3	6.3	1.1	0.9	125.0	125.0
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	0.1	3.3	1316.9	0.0	0.1	27.7	9.9	1.5	0.8	63.4	302.6
<b>a. Total</b>	<b>34002.3</b>	<b>47276.0</b>	<b>42363.7</b>	<b>1892.9</b>	<b>3212.1</b>	<b>56439.0</b>	<b>0.0</b>	<b>2002.1</b>	<b>37229.1</b>	<b>2448.0</b>	<b>6.8</b>	<b>4.3</b>	<b>105.8</b>	<b>76.2</b>