

# MONTHLY REPORT ON **FISCAL POSITION**

(October FY2009-10)

## ABSTRACT

The data generated by the Budgeting Information System has been used to prepare this report which put forward the following major findings:

- Up to October FY10, 31.4% of the **Revenue** target of the budget has been collected.
- **Revenue Expenditure** incurred over this time is 20.7% of the Budget for FY 10.
- **Development Expenditure** during the same period is about 12.0% of the development budget for the FY 10, implying under utilization and possibly underreporting.
- **Overall Balance** up to October FY10 as percentage of the estimated GDP is about 0.66 % (i.e. surplus).

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

## October FY 10

### a.0 Revenue Expenditure

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

Sector-wise information on Revenue Expenditure is presented in Table a.1. Among other things, following major observations transpire from the Table:

- ⇒ While Revised Budget (RB09) for the FY09 was 0.3% lower than the original budget (B09) and Actual Exp (A09) was 17.3% lower than that of RB09, B10 was 40.3% higher than A09 and 13.9% higher than B09.
- ⇒ Nominal Increase of B10 over RB09 was 16.0% and the largest increase was in the Public Administration sector (96.6%) followed by Social Security and Welfare (20.4%).

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

*(In Crore Taka)*

Sectors	B08	RB09	A09	Sector's Share of A09 (in %)	RB09 as % B09	A09 as% of RB09	B09	B09 as % of B08	A10 (up to Oct)	B10 as % of RB09	B10 as % of A09	A10 (up to Oct) as % B10
GPS	11521.6	8516.1	6284.6	11.3	73.9	73.8	16739.4	145.3	1169.5	196.6	266.4	7.0
LGRD	1528.6	1604.9	1267.1	2.3	105.0	79.0	1562.6	102.2	355.9	97.4	123.3	22.8
Defence	6482.4	6787.2	6175.9	11.1	104.7	91.0	6790.4	104.8	1260.6	100.0	109.9	18.6
POS	5327.3	5597.8	4906.2	8.8	105.1	87.6	5592.7	105.0	1407.9	99.9	114.0	25.2
Edu	9602.6	9328.9	9022.2	16.2	97.2	96.7	10282.5	107.1	3204.9	110.2	114.0	31.2
Hlth	3653.3	3581.1	3168.6	5.7	98.0	88.5	3905.2	106.9	882.2	109.1	123.2	22.6
SSW	6059.0	5968.5	2775.6	5.0	98.5	46.5	7188.7	118.6	999.9	120.4	259.0	13.9
Housing	649.7	649.5	650.9	1.2	100.0	100.2	683.2	105.2	117.7	105.2	105.0	17.2
RCRA	501.0	730.7	697.2	1.2	145.8	95.4	532.2	106.2	135.5	72.8	76.3	25.5
FE	30.9	31.3	29.9	0.1	101.2	95.5	32.2	104.0	10.3	102.7	107.5	31.9
Agri	6959.6	8410.8	7739.2	13.9	120.9	92.0	6575.7	94.5	766.3	78.2	85.0	11.7
IES	353.6	382.8	368.7	0.7	108.3	96.3	338.7	95.8	75.2	88.5	91.9	22.2
Trans	2672.0	2701.1	2379.9	4.3	101.1	88.1	2633.4	98.6	478.8	97.5	110.7	18.2
Interest	12565.2	13314.6	10317.5	18.5	106.0	77.5	15808.5	125.8	3323.0	118.7	153.2	21.0
Total	67906.8	67605.1	55783.5	100.0	99.6	82.5	78665.7	115.8	14187.7	116.4	141.0	18.0

#### a.2 Ministry-wise Utilization Pattern

Ministry-wise revenue expenditure pattern is presented in Table a.2 in the next page. It shows that:

- ⇒ Actual spending up to October FY 10 was 8.9% lower than the corresponding period of the previous fiscal year.
- ⇒ Up to October FY10, 18.0% of the Revenue Budget for the FY 10 has been spent.

<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.

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

**Table a.2: Revenue Expenditure: Ministry-wise Expenditure Pattern up to Oct FY10 (In Crore Tk.)**

	A08	B09	RB09	A09 (Oct)	A09 (Up to Oct)	A09	B10	RB10	A10(Oct)	A10 (up to Oct)	A10 (up to Oct) as % B10	A10 as % A09(Oct)	A10 as % A09 (up to Oct)
Sub-total = GPS	7156.4	11521.6	8516.1	191.0	1086.1	6284.6	16739.4	2684.9	264.5	1169.5	7.0	138.4	107.7
President	5.9	6.5	6.9	0.2	2.6	6.6	6.8	7.9	0.2	2.8	40.8	101.3	105.3
Parliamnet	17.5	40.7	45.3	0.7	5.1	33.2	59.4	0.0	3.2	15.1	25.5	482.3	294.7
PMO	80.9	87.8	94.5	3.3	21.5	79.6	92.8	125.7	5.1	24.7	26.6	155.9	114.6
Cabinet Div	13.3	15.8	16.0	0.8	3.4	12.2	18.5	27.6	1.3	5.0	27.1	176.7	149.9
Election Com	63.3	462.3	461.8	1.5	11.8	327.8	355.5	88.7	1.9	10.4	2.9	124.5	88.1
Estab	575.0	670.1	695.5	25.7	163.0	633.8	662.9	736.6	23.4	157.9	23.8	91.1	96.9
PSC	8.2	12.5	12.9	0.8	3.0	11.9	13.9	16.6	1.3	4.7	33.8	162.4	156.0
Finance Div	5274.8	8904.6	5762.4	19.5	537.2	3929.1	14178.3	570.1	166.7	678.4	4.8	854.5	126.3
IRD	664.7	826.1	877.8	109.5	198.8	750.9	784.9	856.4	34.1	135.5	17.3	31.2	68.2
ERD	62.2	85.0	87.3	1.8	6.4	65.5	78.9	75.4	1.2	7.3	9.3	65.6	115.0
Planning Div	89.4	95.9	104.9	4.3	30.2	97.7	121.1	131.1	4.8	29.0	24.0	110.9	95.9
IMED	6.0	6.1	8.0	0.3	1.8	6.7	8.8	10.2	0.3	2.0	23.3	119.7	116.9
Foreign Aff	295.2	307.6	341.9	22.7	101.0	328.9	356.7	37.4	20.9	96.3	27.0	92.0	95.4
Tax Ombudsman	0.0	0.0	0.0	0.0	0.2	0.9	1.0	1.3	0.1	0.2	25.0	195.3	133.5
Sub-total = LGRD	1337.1	1528.6	1604.9	53.4	229.9	1267.1	1562.6	1670.2	104.4	355.9	22.8	195.5	154.8
LGD	979.6	1103.3	1189.4	31.3	176.8	1080.1	1195.9	1259.3	97.7	307.9	25.7	312.0	174.2
RD Div	146.6	178.1	185.4	21.2	51.8	178.2	168.5	212.1	5.6	46.2	27.4	26.7	89.1
CHT	210.9	247.2	230.1	1.0	1.4	8.8	198.2	198.8	1.1	1.8	0.9	117.2	128.8
Sub-total = Defence	6653.2	6482.4	6787.2	373.0	1303.3	6175.9	6790.4	7805.9	418.7	1260.6	18.6	112.2	96.7
Def. Service	6533.2	6375.1	6676.8	368.6	1266.1	6042.3	6675.3	7685.5	404.3	1222.0	18.3	109.7	96.5
Def.- Others	120.0	107.3	110.4	4.4	37.3	133.6	115.2	120.4	14.3	38.6	33.5	327.9	103.6
Sub-total=POS	4427.2	5327.3	5597.8	122.8	1347.7	4906.2	5592.7	6053.1	160.7	1407.9	25.2	130.9	104.5
Law & Parlia.	227.6	335.9	292.6	7.5	92.0	286.2	278.8	373.5	9.9	90.6	32.5	132.3	98.5
Supreme Court	28.8	31.8	37.1	1.3	10.5	35.4	37.3	50.3	2.2	11.5	30.9	166.1	109.5
Home Aff.	4147.0	4940.2	5241.4	113.2	1238.7	4562.9	5254.2	5605.7	147.5	1299.6	24.7	130.3	104.9
Anti Corruption Comr	23.8	19.4	26.8	0.8	6.4	21.8	22.4	23.6	1.1	6.1	27.3	134.9	95.0
Sub-total = Edu	8143.3	9602.6	9328.9	318.3	2956.4	9022.2	10282.5	10729.6	393.0	3204.9	31.2	123.4	108.4
PME	2984.7	3602.7	3464.4	90.8	1036.2	3284.1	3749.5	4141.0	115.5	1104.3	29.5	127.1	106.6
Education	5053.7	5868.3	5732.7	226.8	1892.4	5613.5	6293.6	6260.3	262.2	2056.4	32.7	115.6	108.7
Sc. & Tech	104.9	131.6	131.8	0.8	27.8	124.6	239.5	328.2	15.3	44.1	18.4	2035.2	159.0
Sub-total = Health	2614.4	3653.3	3581.1	76.8	814.9	3168.6	3905.2	1686.5	103.7	882.2	22.6	135.0	108.3
HFW	2614.4	3653.3	3581.1	76.8	814.9	3168.6	3905.2	1686.5	103.7	882.2	22.6	135.0	108.3
Sub-total = SSW	2745.8	6059.0	5968.5	72.1	1508.4	2775.6	7188.7	7453.3	577.1	999.9	13.9	800.0	66.3
Social Wel.	741.9	918.6	921.0	7.3	204.4	909.8	1191.2	1211.6	257.5	503.5	42.3	3528.5	246.4
Women Aff.	821.2	1215.5	1098.1	1.7	14.6	356.6	1129.7	1122.8	169.6	179.9	15.9	9990.2	1235.3
Liberation Aff.	105.6	159.1	160.5	54.1	78.8	158.0	292.3	531.8	0.1	143.5	49.1	0.1	182.0
Food & Disaster Man	1077.1	3765.9	3788.9	9.1	1210.6	1351.1	4575.5	4587.0	149.9	173.0	3.8	1649.2	14.3
Sub-total = HCS	604.8	649.7	649.5	25.9	126.6	650.9	683.2	807.5	37.0	117.7	17.2	143.2	93.0
Housing	604.8	649.7	649.5	25.9	126.6	650.9	683.2	807.5	37.0	117.7	17.2	143.2	93.0
Sub-total = RCRA	527.5	501.0	730.7	24.9	111.7	697.2	532.2	300.9	49.4	135.5	25.5	198.7	121.4
Information	296.3	245.4	457.7	11.9	54.2	452.7	265.3	13.9	14.8	65.8	24.8	123.5	121.3
Cultural Aff.	60.3	63.1	64.8	2.2	12.4	64.5	63.4	70.0	10.9	18.6	29.3	490.0	149.2
Religious Aff.	56.0	61.0	62.3	4.4	17.4	61.7	62.1	0.0	10.1	11.1	17.8	227.4	63.6
Youth	114.8	131.5	145.8	6.3	27.6	118.4	141.5	217.0	13.7	40.1	28.3	218.7	145.5
Sub-total = FE	27.1	30.9	31.3	0.7	5.4	29.9	32.2	17.4	2.8	10.3	31.9	403.4	189.9
Petroleum	24.4	26.9	27.7	0.5	4.3	26.7	27.7	17.4	2.4	9.1	32.9	450.4	213.7
Energy	2.7	4.0	3.6	0.2	1.1	3.2	4.4	0.0	0.4	1.1	25.7	243.5	100.0
Sub-total = Agr	6644.5	6959.6	8410.8	1568.3	2114.9	7739.2	6575.7	6851.4	157.1	766.3	11.7	10.0	36.2
Agriculture	5333.3	5516.2	6867.8	1522.4	1781.0	6249.3	5069.6	5038.8	63.4	444.5	8.8	4.2	25.0
Fisheries	323.0	379.8	406.4	13.2	104.0	357.3	398.4	463.8	17.4	98.5	24.7	131.8	94.7
Environment	157.9	177.9	178.7	14.9	49.3	168.8	190.7	215.7	12.8	51.3	26.9	86.1	104.1
Land	318.1	340.8	351.7	7.5	114.5	357.6	370.0	406.8	9.2	113.6	30.7	122.5	99.2
Water	512.3	544.9	606.2	10.2	66.1	606.1	547.1	726.3	54.3	58.5	10.7	529.6	88.4
Sub-total = IES	327.5	353.6	382.8	16.7	172.5	368.7	338.7	105.4	27.1	75.2	22.2	162.4	43.6
Indsuties	160.8	161.4	164.2	0.5	114.5	163.7	64.0	0.0	13.5	18.3	28.5	2980.1	15.9
Jute and Text	50.7	48.6	55.7	4.7	14.2	55.7	48.8	0.0	4.2	13.0	26.6	89.9	91.6
Commerce	52.9	73.6	79.9	8.3	21.8	77.6	77.9	80.3	2.5	16.0	20.6	30.1	73.4
Labour	20.7	23.7	24.1	0.8	7.6	24.8	23.4	25.0	1.4	7.5	32.0	173.2	98.8
Expatriates	42.5	46.3	58.8	2.4	14.3	46.8	124.5	0.0	5.5	20.4	16.4	227.8	142.4
Sub-total = TC	2804.9	2672.0	2701.1	107.7	474.7	2379.9	2633.4	3083.3	105.2	478.8	18.2	97.7	100.9
Roads/ Comm	1849.7	2288.2	2261.4	89.4	356.1	1919.4	2208.6	2485.9	90.6	367.9	16.7	101.3	103.3
Shipping	55.3	71.4	100.5	0.7	16.7	99.3	103.8	225.8	0.7	3.8	3.7	102.6	23.1
Civil Aviation	6.8	6.3	6.5	0.5	2.5	9.9	6.4	0.0	0.4	2.9	44.8	88.3	114.5
Post&Tele.	893.1	306.2	332.7	17.1	99.4	351.4	314.6	371.5	13.5	104.2	33.1	79.1	104.8
Sub-total = Interest	8072.2	12565.2	13314.6	772.7	3327.9	10317.5	15808.5	1337.2	777.8	3323.0	21.0	100.7	99.9
Domestic	6910.5	11274.0	12003.3	638.7	2937.5	9188.1	14471.3	0.0	664.9	2966.1	20.5	104.1	101.0
Foreign	1161.7	1291.3	1311.3	134.0	390.4	1129.3	1337.2	1337.2	112.9	356.9	26.7	84.3	91.4
<b>Total</b>	<b>52085.7</b>	<b>67906.8</b>	<b>67605.1</b>	<b>3724.2</b>	<b>15580.3</b>	<b>55783.5</b>	<b>78665.7</b>	<b>50586.5</b>	<b>3178.5</b>	<b>14187.7</b>	<b>18.0</b>	<b>85.3</b>	<b>91.1</b>

⇒ Regarding expenditures up to October FY10, 14 (Fourteen) Ministries/Divisions show a utilization of revenue resources more than 30%.

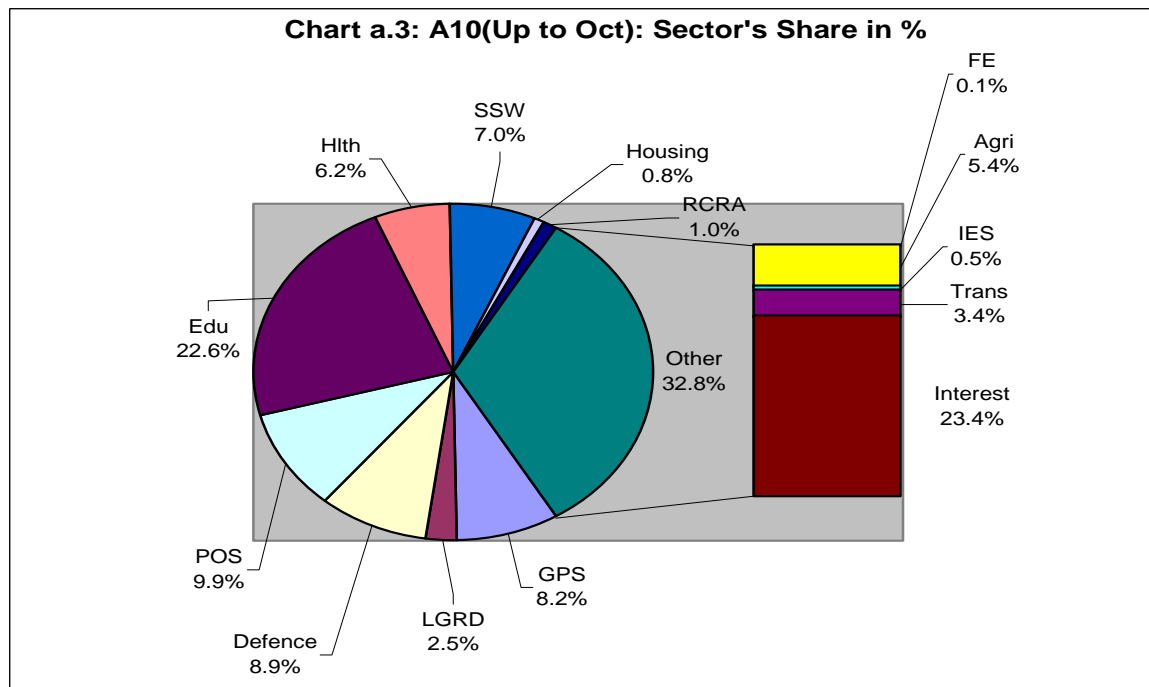


### a.3 Revenue Expenditure: Broad Sector-wise Allocation

A comparative picture of broad sector-wise allocation of Revenue 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>Others</b>	<b>Interest</b>
<b>Sector's Share of A09</b>	31.1	30.3	4.3	13.9	1.9	18.5
<b>Sector's Share of B10</b>	37.0	30.0	3.4	8.4	1.1	20.1
<b>Sector's Share of A10 (Upto Oct)</b>	27.1	39.2	3.4	5.4	1.5	23.4

A detail of sector-wise share of revenue expenditure based on the account (up to October) for the FY10 is shown in Chart a.3. Individually, the largest share is in Interest (23.4%), followed by Education (22.6%), Public Order and Safety (9.9%) and Defense (8.9%).



### a.4 Utilization up to October FY10

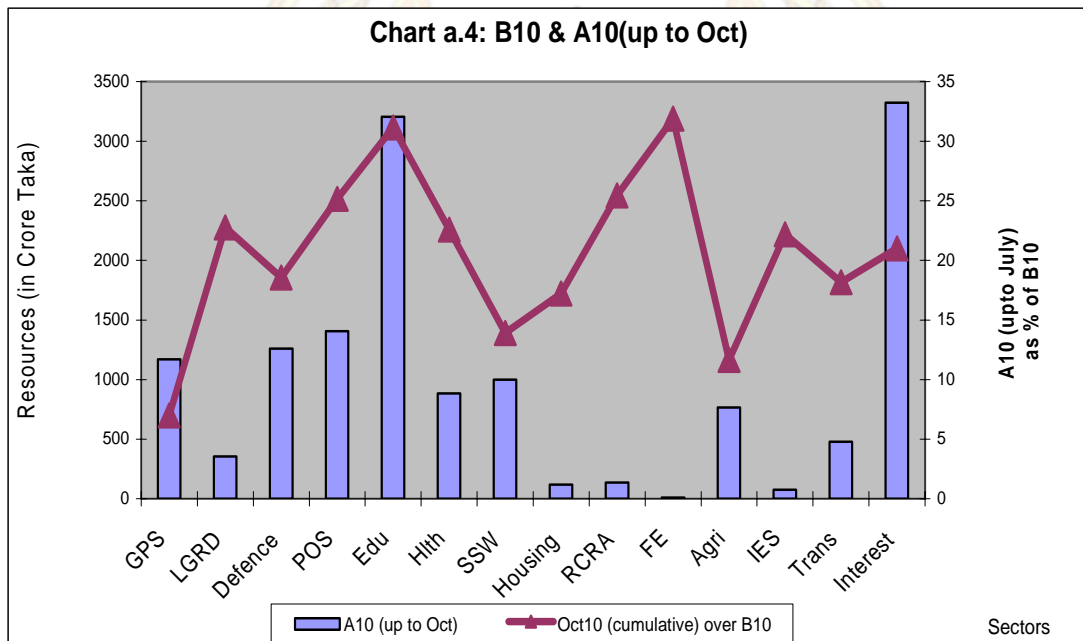
Sector-wise utilization of resources (up to October FY10) is shown in Table a.4 and Chart a.4 (presented in the next page). It appears that the following two sectors have a utilization rate more than 20.0%:

- ⇒ FE (31.9%)
- ⇒ Education (31.2%)

<sup>4</sup> Admn = General Public Services, Defence, 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

**Table a.4: Resource Utilization Pattern of and up to October FY 10**  
(In Crore Taka)

Sectors	A09 (Oct)	A09 (Up to Oct)	A10 (Oct)	A10 (up to Oct)	Oct 10 over Oct'09 (in %)	Up to Oct10 over Oct 09	Oct10 (cumulative) over B10
GPS	191.0	1086.1	264.5	1169.5	138.4	107.7	7.0
LGRD	53.4	229.9	104.4	355.9	195.5	154.8	22.8
Defence	373.0	1303.3	418.7	1260.6	112.2	96.7	18.6
POS	122.8	1347.7	160.7	1407.9	130.9	104.5	25.2
Edu	318.3	2956.4	393.0	3204.9	123.4	108.4	31.2
Hlth	76.8	814.9	103.7	882.2	135.0	108.3	22.6
SSW	72.1	1508.4	577.1	999.9	800.0	66.3	13.9
Housing	25.9	126.6	37.0	117.7	143.2	93.0	17.2
RCRA	24.9	111.7	49.4	135.5	198.7	121.4	25.5
FE	0.7	5.4	2.8	10.3	403.4	189.9	31.9
Agri	1568.3	2114.9	157.1	766.3	10.0	36.2	11.7
IES	16.7	172.5	27.1	75.2	162.4	43.6	22.2
Trans	107.7	474.7	105.2	478.8	97.7	100.9	18.2
Interest	772.7	3327.9	777.8	3323.0	100.7	99.9	21.0
<b>Total</b>	<b>3724.2</b>	<b>15580.3</b>	<b>3178.5</b>	<b>14187.7</b>	<b>85.3</b>	<b>91.1</b>	<b>18.0</b>



### b.0 Revenue 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:

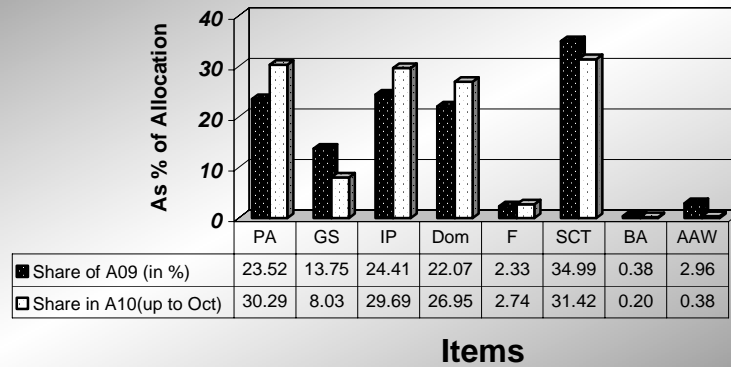
- Until October FY10, maximum utilization of Revenue Expenditure as % of B10 has been carried out in two heads: Pay and Allowance (29.1%) and Interest Payments (28.9%).
- During the last Fiscal Year (A09), Domestic Interest Payments (22.1%) was 9.6 times larger than that of Foreign Interest Payment (2.3%).

⇒ Up to October FY10, the following economic categories show a utilization rate of revenue expenditure more than 30.0%: Foreign interest payments (31.5%), and Pay of officers (30.0%).

**Table b: Revenue Expenditure by Economic Classification**

Description	RB09	B09	A09	A10 (up to Oct)	In crore tk.		
					B10 as % of RB09	Share of A09 (in %)	A10 (up to Oct) as % B10
<b>Pay and Allowances</b>	<b>15106.2</b>	<b>15989.0</b>	<b>13507.6</b>	<b>4656.2</b>	<b>105.8</b>	<b>23.5</b>	<b>29.1</b>
Pay of Officers	1249.5	1335.6	1196.7	400.7	106.9	2.1	30.0
Pay of Establishment	5771.9	6107.1	5374.8	1813.0	105.8	9.4	29.7
Allowances	8084.7	8546.3	6936.1	2442.6	105.7	12.1	28.6
<b>Goods and Services</b>	<b>9163.9</b>	<b>8870.8</b>	<b>7895.1</b>	<b>1233.9</b>	<b>96.8</b>	<b>13.7</b>	<b>13.9</b>
Supplies and Services	6601.3	6323.9	5617.5	978.7	95.8	9.8	15.5
Repairs, Maintenance & Rehabilitation	2562.6	2546.9	2277.7	255.2	99.4	4.0	10.0
<b>Interest Payments</b>	<b>13314.6</b>	<b>15808.5</b>	<b>14017.1</b>	<b>4562.8</b>	<b>118.7</b>	<b>24.4</b>	<b>28.9</b>
Domestic	12003.3	14471.3	12676.2	4142.2	120.6	22.1	28.6
Foreign	1311.3	1337.2	1340.9	420.6	102.0	2.3	31.5
<b>Subsidies and Current Transfers</b>	<b>25888.9</b>	<b>25751.9</b>	<b>20097.1</b>	<b>4828.8</b>	<b>99.5</b>	<b>35.0</b>	<b>18.8</b>
Subsidies	8373.2	6988.7	6724.6	669.2	83.5	11.7	9.6
Grants in Aid	13852.9	15092.6	9790.1	3219.0	108.9	17.0	21.3
Contributions to Intl Organisation	43.1	35.5	30.7	5.0	82.3	0.1	14.1
Pensions and Gratuties	3616.7	3632.1	3551.2	935.4	100.4	6.2	25.8
<b>Block Allocation</b>	<b>420.5</b>	<b>4288.3</b>	<b>215.6</b>	<b>30.3</b>	<b>1019.8</b>	<b>0.4</b>	<b>0.7</b>
Unexpected	183.0	900.0	32.1	0.2	491.8	0.1	0.0
Others	237.5	33883.2	183.5	30.1	1426.6	0.3	0.9
<b>Acquisition of Assets and Works</b>	<b>2374.6</b>	<b>2270.1</b>	<b>1698.8</b>	<b>57.7</b>	<b>95.6</b>	<b>3.0</b>	<b>2.5</b>
Acquisition of Assets	1803.7	1928.4	1113.5	38.2	106.9	1.9	2.0
Acquisition of Land Assets	279.0	44.8	277.9	2.1	16.1	0.5	4.7
Construction and Works	291.9	296.9	307.4	17.4	101.7	0.5	5.9
<b>Net Total</b>	<b>67486.8</b>	<b>74183.7</b>	<b>57431.3</b>	<b>15369.7</b>	<b>109.9</b>	<b>100.0</b>	<b>20.7</b>

**Chart b: Rev Exp By Economic Classification**



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.

## c. Development Expenditure

### c.1 Ministry-wise Utilization Pattern

Table c.1 presents the Ministry-wise development resource utilization pattern indicating that:

- ⇒ Up to October FY10, only 12.0% of the Development Budget for the FY10 has been spent implying under utilization and possibly underreporting.

**Table c.1: Development Expenditure: Ministry-wise Expenditure Pattern Up to October, FY10** (In Crore Taka)

	A08	B09	RB09	A09 (Oct)	A09 (Up to Oct)	B10	RB08	A10 (Oct)	A09	A10 (up to Oct)	A09 (upto Oct) as % of B09	A10 (up to Oct) as % B10	A10 as % A09(Oct)	A10 as % A09 (up to Oct)
<b>Sub-total = GPS</b>	<b>771.8</b>	<b>1321.6</b>	<b>1432.2</b>	<b>16.9</b>	<b>23.2</b>	<b>1751.0</b>	<b>0.0</b>	<b>30.6</b>	<b>430.9</b>	<b>68.2</b>	<b>1.8</b>	<b>3.9</b>	<b>0.0</b>	<b>0.0</b>
Parliament	6.6	5.5	3.7	0.0	0.0	6.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PMO	139.0	203.7	192.0	2.2	4.2	154.1	0.0	0.1	73.5	1.7	2.1	1.1	0.0	0.0
Cabinet	0.1	5.6	4.4	0.0	0.1	4.2	0.0	0.0	0.3	0.1	0.0	1.5	0.0	0.0
Election Com.	330.2	88.4	149.6	0.0	1.4	240.4	0.0	0.2	89.5	23.3	1.6	9.7	0.0	0.0
Establishment	106.7	95.9	115.5	0.0	0.1	95.1	0.0	0.8	55.4	9.7	0.1	10.2	0.0	0.0
Public Service Com	2.0	5.2	1.6	0.0	0.0	7.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finance Div	99.5	408.9	182.9	13.1	13.8	228.9	0.0	11.3	115.2	11.9	3.4	5.2	0.0	0.0
IRD	4.5	90.0	49.1	0.0	0.0	36.4	0.0	9.0	39.7	9.0	0.0	24.8	0.0	0.0
ERD	19.7	23.1	22.0	0.0	0.0	20.5	0.0	0.0	3.9	0.1	0.0	0.5	0.0	0.0
Planning Div	51.3	339.9	687.1	1.6	3.5	880.3	0.0	9.0	52.8	12.2	1.0	1.4	0.0	0.0
IMED	12.1	45.5	24.2	0.0	0.0	45.5	0.0	0.1	0.7	0.1	0.1	0.2	0.0	0.0
Foreign Aff.	0.0	10.0	0.3	0.0	0.0	31.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Sub-total = LGRD</b>	<b>4819.6</b>	<b>5745.3</b>	<b>5825.9</b>	<b>183.7</b>	<b>399.3</b>	<b>7150.3</b>	<b>25.2</b>	<b>258.7</b>	<b>4898.9</b>	<b>767.3</b>	<b>6.9</b>	<b>10.7</b>	<b>140.8</b>	<b>192.2</b>
LGD	4328.5	5196.9	5219.6	29.2	327.3	6735.6	0.0	221.1	4446.2	691.1	6.3	10.3	0.0	211.1
RD	243.6	218.0	283.3	3.8	59.5	219.8	25.2	29.7	246.9	61.5	27.3	28.0	0.0	0.0
CHT	247.6	330.3	323.0	2.3	12.5	195.0	0.0	7.9	205.8	14.8	3.8	7.6	0.0	0.0
<b>Sub-total = Defence</b>	<b>38.6</b>	<b>162.5</b>	<b>98.3</b>	<b>2.3</b>	<b>16.5</b>	<b>261.0</b>	<b>0.0</b>	<b>14.6</b>	<b>75.6</b>	<b>18.1</b>	<b>10.1</b>	<b>6.9</b>	<b>0.0</b>	<b>0.0</b>
Defence Service	38.6	162.5	98.3	2.3	16.5	261.0	0.0	14.6	75.6	18.1	10.1	6.9	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	#DIV/0!	#DIV/0!	0.0	0.0
<b>Sub-total=POS</b>	<b>251.2</b>	<b>574.0</b>	<b>506.6</b>	<b>6.1</b>	<b>27.3</b>	<b>721.2</b>	<b>0.0</b>	<b>23.7</b>	<b>382.7</b>	<b>65.6</b>	<b>4.7</b>	<b>9.1</b>	<b>389.6</b>	<b>240.8</b>
Law & Parlia. Aff.	18.8	75.0	45.3	0.1	1.1	174.5	0.0	0.0	25.4	0.1	1.5	0.1	34.0	8.8
Ministry of Home Aff.	232.4	499.0	461.3	5.9	26.1	546.7	0.0	23.6	357.4	65.5	5.2	12.0	397.5	250.9
Anti Corruption Comm	0.0	2.2	2.4	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Sub-total = Edu</b>	<b>2747.0</b>	<b>3495.9</b>	<b>3205.4</b>	<b>95.6</b>	<b>377.1</b>	<b>4104.5</b>	<b>3220.4</b>	<b>407.3</b>	<b>3078.5</b>	<b>904.7</b>	<b>10.8</b>	<b>22.0</b>	<b>425.9</b>	<b>239.9</b>
PMED	1740.7	2369.4	2113.8	77.2	257.2	2861.8	3010.2	348.4	2048.1	744.6	10.9	26.0	451.4	289.6
Education	904.2	989.2	985.5	15.2	106.0	1101.1	0.0	58.5	925.4	139.7	10.7	12.7	383.6	131.7
Sc. & Tech.	102.1	137.4	106.1	3.2	14.0	141.6	210.1	0.5	105.0	20.4	10.2	14.4	0.0	0.0
<b>Sub-total = Health</b>	<b>1949.7</b>	<b>2439.5</b>	<b>2615.0</b>	<b>84.6</b>	<b>185.5</b>	<b>3075.3</b>	<b>0.0</b>	<b>344.9</b>	<b>1838.4</b>	<b>540.3</b>	<b>7.6</b>	<b>17.6</b>	<b>407.8</b>	<b>291.3</b>
HFV	1949.7	2439.5	2615.0	84.6	185.5	3075.3	0.0	344.9	1838.4	540.3	7.6	17.6	407.8	291.3
<b>Sub-total = SSW</b>	<b>707.1</b>	<b>2202.0</b>	<b>1597.2</b>	<b>5.1</b>	<b>111.7</b>	<b>1694.4</b>	<b>1676.5</b>	<b>42.8</b>	<b>401.6</b>	<b>53.4</b>	<b>5.1</b>	<b>3.1</b>	<b>831.4</b>	<b>47.8</b>
SW	41.1	74.2	90.4	2.0	5.0	109.3	0.0	3.4	54.8	4.6	6.8	4.2	0.0	0.0
Women's Aff.	77.9	140.0	116.5	1.4	6.0	214.8	188.6	4.0	58.2	6.6	4.3	3.1	293.2	110.1
Disaster Manag.	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
Lib. Affairs	9.0	40.5	8.6	1.7	1.8	70.4	0.0	0.0	4.8	0.3	4.3	0.5	0.0	0.0
Food & Desaster	579.1	1947.3	1381.7	0.0	98.9	1299.9	1487.9	35.3	283.8	41.8	5.1	3.2	0.0	0.0
SAD	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 = HCS</b>	<b>69.6</b>	<b>336.3</b>	<b>711.6</b>	<b>0.8</b>	<b>59.6</b>	<b>565.4</b>	<b>0.0</b>	<b>12.9</b>	<b>725.7</b>	<b>27.3</b>	<b>17.7</b>	<b>4.8</b>	<b>0.0</b>	<b>0.0</b>
Housing	69.6	336.3	711.6	0.8	59.6	565.4	0.0	12.9	725.7	27.3	17.7	4.8	0.0	0.0
<b>Sub-total = RCRA</b>	<b>237.7</b>	<b>395.9</b>	<b>269.1</b>	<b>3.2</b>	<b>53.5</b>	<b>339.5</b>	<b>0.0</b>	<b>50.3</b>	<b>218.1</b>	<b>76.8</b>	<b>13.5</b>	<b>22.6</b>	<b>1550.0</b>	<b>143.4</b>
Information	47.2	65.1	40.0	0.1	0.4	64.7	0.0	0.2	11.8	0.3	0.6	0.5	0.0	0.0
Cultural Aff.	33.2	61.7	75.7	0.9	11.6	84.6	0.0	3.8	59.8	5.1	18.8	6.1	0.0	0.0
Religious Aff.	107.5	116.5	121.0	0.4	38.9	114.2	0.0	32.3	118.6	55.4	33.4	48.5	7783.5	142.4
Youth	49.8	152.6	32.5	1.8	2.6	75.9	0.0	14.1	27.9	15.9	1.7	20.9	770.6	614.8
<b>Sub-total = FE</b>	<b>2832.7</b>	<b>4310.2</b>	<b>2876.3</b>	<b>170.1</b>	<b>504.4</b>	<b>4278.5</b>	<b>0.0</b>	<b>93.2</b>	<b>1843.1</b>	<b>596.7</b>	<b>11.7</b>	<b>13.9</b>	<b>54.8</b>	<b>118.3</b>
Petroleum	324.6	807.2	199.7	0.2	29.3	704.0	0.0	15.3	212.2	124.5	3.6	17.7	0.0	0.0
Energy	2508.1	3502.9	2676.6	169.9	475.1	3574.4	0.0	78.0	1630.9	472.2	13.6	13.2	45.9	99.4
<b>Sub-total = Agr</b>	<b>1830.4</b>	<b>2316.0</b>	<b>2003.7</b>	<b>129.3</b>	<b>285.1</b>	<b>2374.6</b>	<b>1523.5</b>	<b>166.0</b>	<b>1528.4</b>	<b>339.9</b>	<b>12.3</b>	<b>14.3</b>	<b>128.4</b>	<b>119.2</b>
Agriculture	734.8	1050.1	774.5	79.8	204.0	895.2	0.0	58.9	647.1	190.9	19.4	21.3	73.8	93.6
Fisheries	142.5	273.2	195.9	1.9	14.6	317.6	0.0	8.2	118.5	15.2	5.3	4.8	424.4	104.3
Environment	83.2	72.2	71.2	3.4	9.1	87.4	110.6	1.6	52.4	8.3	12.6	9.5	46.8	91.3
Land	13.6	91.3	81.2	1.7	3.5	138.1	89.9	12.8	27.2	20.4	3.8	14.8	766.1	582.5
Water	856.3	829.2	880.9	42.5	54.0	936.4	1323.0	84.5	683.2	105.1	6.5	11.2	0.0	0.0
<b>Sub-total =IES</b>	<b>277.7</b>	<b>608.0</b>	<b>514.0</b>	<b>2.3</b>	<b>29.5</b>	<b>519.7</b>	<b>0.0</b>	<b>27.2</b>	<b>501.0</b>	<b>80.7</b>	<b>4.9</b>	<b>15.5</b>	<b>1159.5</b>	<b>273.5</b>
Industries	135.5	406.6	302.8	0.1	20.0	391.5	0.0	21.3	321.9	69.2	4.9	17.7	1755.2	346.2
Textiles	23.6	45.2	33.2	1.1	0.1	62.5	0.0	2.3	23.9	6.8	0.1	10.9	218.9	0.0
Commerce	64.6	45.3	82.0	0.0	6.3	45.1	0.0	0.9	75.3	0.9	13.8	2.0	0.0	14.3
Labour	54.0	110.9	96.0	1.2	6.3	20.6	0.0	2.6	80.0	3.8	5.6	18.5	229.6	61.1
Overseas Employment	16.7	3.4	22.3	0.0	1.4	3.6	0.0	0.0	15.4	0.0	40.2	1.1	0.0	0.0
<b>Sub-total = TC</b>	<b>2182.6</b>	<b>3466.5</b>	<b>2185.2</b>	<b>53.4</b>	<b>176.4</b>	<b>3998.0</b>	<b>110.2</b>	<b>35.7</b>	<b>1766.6</b>	<b>164.7</b>	<b>5.1</b>	<b>4.1</b>	<b>66.9</b>	<b>93.4</b>
Communication	1916.0	3093.2	1912.2	41.4	137.7	3089.0	0.0	28.1	1616.1	148.7	4.5	4.8	67.8	108.0
Shipping	60.4	141.0	89.2	6.9	8.8	459.8	110.2	7.1	76.3	9.7	6.3	2.1	0.0	0.0
Civil Aviation	16.3	27.0	24.5	4.6	5.6	228.0	0.0	0.0	22.8	3.0	20.8	1.3	0.0	0.0
Post and Tele.	190.0	205.3	159.3	0.4	24.2	221.2	0.0	0.5	51.6	3.3	11.8	1.5	0.0	0.0
<b>a. Total</b>	<b>18715.7</b>	<b>27373.5</b>	<b>23840.5</b>	<b>753.6</b>	<b>2249.0</b>	<b>30833.2</b>	<b>6555.8</b>	<b>1507.9</b>	<b>17689.6</b>	<b>3703.6</b>	<b>8.2</b>	<b>12.0</b>	<b>200.1</b>	<b>164.7</b>



## 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 (RB09) of Development Expenditure for the FY09 was 12.9% less than the original budget (B09) and A09 was 26.8% less than RB09, B10 was 74.3% higher than A09 but only 29.3% higher than RB09.

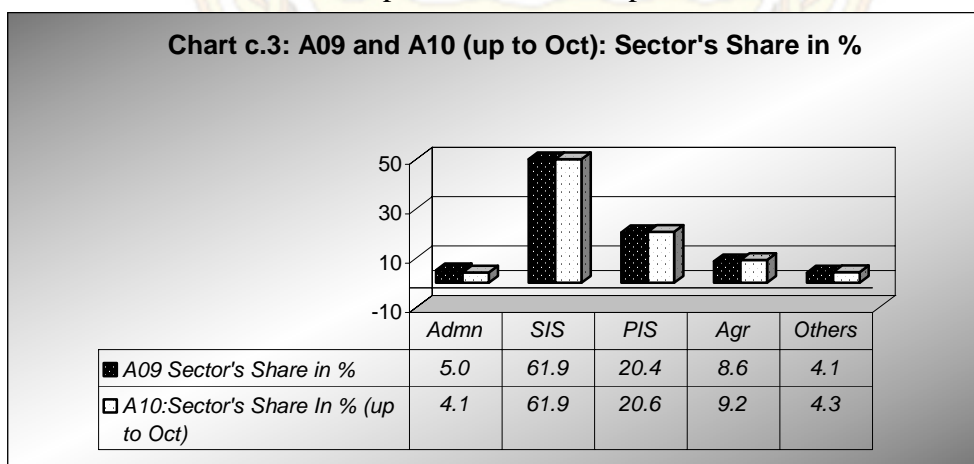
**Table c.2: Development Expenditure Pattern by Sector<sup>5</sup>**  
(In Crore Taka)

Sectors	A08	B09	RB09	A09	B10	A10 (up to Oct)	A09 Sector's Share in %	A09 as% of RB09	B10 as % of RB09	RB09 as % of B09	B10 as % of A09	A10 as % of A09 (up to Oct)
GPS	771.8	1321.6	1432.2	430.9	1751.0	68.2	2.4	30.1	122.3	108.4	406.4	293.9
LG RD	4819.6	5745.3	5825.9	4898.9	7150.3	767.3	27.7	84.1	122.7	101.4	146.0	192.2
Defence	38.6	162.5	98.3	75.6	261.0	18.1	0.4	76.9	265.5	60.5	345.3	109.7
POS	251.2	574.0	506.6	382.7	721.2	65.6	2.2	75.6	142.4	88.3	188.4	240.8
Edu	2747.0	3495.9	3205.4	3078.5	4104.5	904.7	17.4	96.0	128.0	91.7	133.3	239.9
Health	1949.7	2439.5	2615.0	1838.4	3075.3	540.3	10.4	70.3	117.6	107.2	167.3	291.3
SSW	707.1	2202.0	1597.2	401.6	1694.4	53.4	2.3	25.1	106.1	72.5	421.9	47.8
HCS	69.6	336.3	711.6	725.7	565.4	27.3	4.1	102.0	79.4	211.6	77.9	45.7
RCRA	237.7	395.9	269.1	218.1	339.5	76.8	1.2	81.0	126.1	68.0	155.6	143.4
FE	2832.7	4310.2	2876.3	1843.1	4278.5	596.7	10.4	64.1	148.8	66.7	232.1	118.3
AFL	1830.4	2316.0	2003.7	1528.4	2374.6	339.9	8.6	76.3	118.5	86.5	155.4	119.2
IES	277.7	608.0	514.0	501.0	519.7	80.7	2.8	97.5	101.1	84.5	103.7	273.5
TC	2182.6	3466.5	2185.2	1766.6	3998.0	164.7	10.0	80.8	183.0	63.0	226.3	93.4
<b>Total</b>	<b>18715.7</b>	<b>27373.5</b>	<b>23840.5</b>	<b>17689.6</b>	<b>30833.2</b>	<b>3703.6</b>	<b>100.0</b>	<b>74.2</b>	<b>129.3</b>	<b>87.1</b>	<b>174.3</b>	<b>164.7</b>

Up to October FY10, actual development expenditure registers 64.7% increase compared to that of the corresponding period of the last year.

## c.3 Development Expenditure: Sectoral Priority

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



- Sector-wise development expenditure up to October, FY10 indicates that the maximum share of expenditure has been spent by pro-poor sectors like agriculture and related ministries (61.9%).

<sup>5</sup> Notes: GPS = General Public Services, LG RD = 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.

## 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 FY09 and FY10 (up to October)<sup>6</sup>.

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

(In Crore Taka)

	A08	B09	RB09	A09 (Oct)	A09 (Up to Oct)	A09	B10	A10 (Oct)	A10 (up to Oct)
<b>Tax Rev(a+b)</b>	<b>48129</b>	<b>56789</b>	<b>55526</b>	<b>3396</b>	<b>15840</b>	<b>52858</b>	<b>63955</b>	<b>4486</b>	<b>18024</b>
<b>a. NBR</b>	<b>45816</b>	<b>54500</b>	<b>53000</b>	<b>3238</b>	<b>14988</b>	<b>50205</b>	<b>61000</b>	<b>4256</b>	<b>17137</b>
a.1 Income	11669	13054	13538	756	3699	13432	16560	818	4477
a.2 VAT	16898	20249	20116	1277	5862	19116	22795	1804	6563
a.3 Import	8768	10862	9570	578	2656	8440	10430	751	2859
a.4 Sup	7758	9528	9121	596	2632	8534	10485	857	3107
a.5 EO	723	807	655	31	140	684	730	25	132
<b>b. Non-NBR</b>	<b>2313</b>	<b>2289</b>	<b>2526</b>	<b>158</b>	<b>852</b>	<b>2653</b>	<b>2955</b>	<b>230</b>	<b>887</b>
b.1 NL	51	50	52	4	17	55	55	4	18
b.2 Vehicles	517	550	550	39	179	655	660	49	190
b.3 Land	352	424	409	12	98	337	490	29	111
b.4 Stamp	1393	1265	1515	103	557	1606	1750	149	568
<b>c. Non-tax Rev</b>	<b>11024</b>	<b>12592</b>	<b>13654</b>	<b>428</b>	<b>6372</b>	<b>11121</b>	<b>15506</b>	<b>533</b>	<b>6965</b>
c.1 DP	2112	3426	3058	27	2799	3093	3681	13	1791
c.2 PO&R	442	795	800	32	134	550	858	69	152
c.3 T&T	1480	0	0	0	5	5	0	0	0
c.4 IFT	6990	8372	9797	369	3434	7473	10968	451	5023
<b>Total Rev (a+b+c)</b>	<b>59153</b>	<b>69381</b>	<b>69180</b>	<b>3824</b>	<b>22212</b>	<b>63979</b>	<b>79461</b>	<b>5019</b>	<b>24990</b>
d. GDP <sub>new</sub>	535415.0	613111.0	<b>614943</b>	<b>614943</b>	<b>614943</b>	<b>614943</b>	<b>686730</b>	<b>686730</b>	<b>686730</b>
e. Tax-GDP Ratio	9.0	9.3	9.0	0.6	2.6	8.6	9.3	0.7	2.6
f. NBR (Source: NBR)				3492.08	14861.6	52525.61		4490.7	16941.3
g. a as % of f				92.7	100.9	95.6		94.8	101.2

Table d.1 indicates that:

- In FY 09, the amount of the collected tax revenue was 8.6% of the estimated GDP.
- On monthly basis, the discrepancy between the data of NBR and CGA system is 5.2% in October FY10.
- On cumulative basis, the discrepancy between the data of NBR and CGA system is 1.2% up to October FY10.

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

- While tax revenue collection estimates for the FY10 is 15.2% higher than RB09 of the FY09, it is 21.0% higher than the actual collection (A09).
- Up to October FY10, tax revenue collection for the FY10 registers 13.8% growth over the corresponding period of the previous FY09. At the same time, Non-NBR tax collection increased by 4.2% and Non-tax revenue collection increased by 9.3%.
- Up to October FY10, 31.4% of the budgeted revenue has been collected.

<sup>6</sup> Notes: Income = Income/Profit/Property/Wealth, Sup=Supplementary + Excise, EO = Electricity + Others  
 NL = Narcotics & Liquor, DP = Dividend & Profit, PO&R = Post Office + Railway  
 IFT = Interest/Fees/Tolls & Other receipts

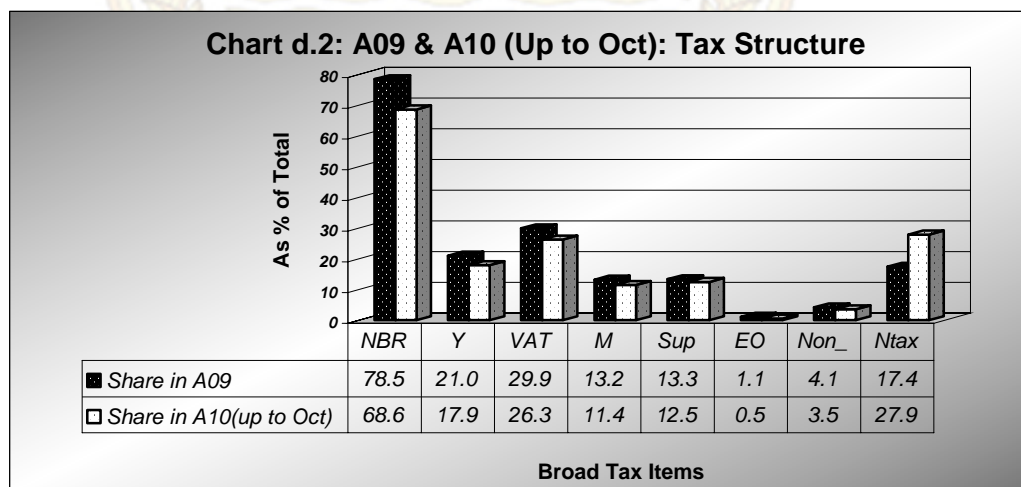
**Table d.2: Revenue Receipts<sup>7</sup>: Growth and Structure**

	(RB09/B09)*100	(B10/A09)*100	(B10/RB09)*100	Share in A09	(Oct'10/Oct'09)*100	(A10/A09)*100( up to Oct)	(A10 up to Oct/ B10)*100
<b>Tax Rev(a+b)</b>	<b>97.8</b>	<b>121.0</b>	<b>115.2</b>	<b>82.6</b>	<b>132.1</b>	<b>113.8</b>	<b>28.2</b>
<b>a. NBR</b>	<b>97.2</b>	<b>121.5</b>	<b>115.1</b>	<b>78.5</b>	<b>131.4</b>	<b>114.3</b>	<b>28.1</b>
a.1 Income	103.7	123.3	122.3	21.0	108.3	121.0	27.0
a.2 VAT	99.3	119.2	113.3	29.9	141.2	112.0	28.8
a.3 Import	88.1	123.6	109.0	13.2	130.0	107.7	27.4
a.4 Sup	95.7	122.9	115.0	13.3	143.8	118.0	29.6
a.5 EO	81.2	106.7	111.5	1.1	81.1	94.1	18.0
<b>b. Non-NBR</b>	<b>110.4</b>	<b>111.4</b>	<b>117.0</b>	<b>4.1</b>	<b>145.7</b>	<b>104.2</b>	<b>30.0</b>
b.1 NL	104.0	99.2	105.8	0.1	101.0	108.4	33.6
b.2 Vehicles	100.0	100.8	120.0	1.0	124.5	105.9	28.7
b.3 Land	96.5	145.7	120.0	0.5	246.1	112.6	22.6
b.4 Stamp	119.8	108.9	115.5	2.5	144.3	102.0	32.5
<b>c. Non-tax Rev</b>	<b>108.4</b>	<b>139.4</b>	<b>113.6</b>	<b>17.4</b>	<b>124.6</b>	<b>109.3</b>	<b>44.9</b>
c.1 DP	89.3	119.0	120.4	4.8	48.1	64.0	48.7
c.2 PO&R	100.6	156.0	107.3	0.9	216.8	113.6	17.7
c.3 T&T	0.0	0.0	0.0	0.0	11.9	0.6	0.0
c.4 IFT	117.0	146.8	112.0	11.7	122.4	146.3	45.8
<b>Total Rev (a+b+c)</b>	<b>99.7</b>	<b>124.2</b>	<b>114.9</b>	<b>100.0</b>	<b>131.3</b>	<b>112.5</b>	<b>31.4</b>

Notes: Income = Income/Profit/Property/Wealth, Sup=Supplementary+Excise, EO = Electricity+Others  
 NL = Narcotics & Liquor, DP = Dividend & Profit, PO&R = Post Office+Railway  
 IFT = Interest/Fees/Tolls & Other receipts

## d.2 Revenue Structure

Chart d.2 presents tax structure for FY09 and FY 10 (up to October). Basic characteristics of the tax structure of Bangladesh can easily be seen from it.



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

These are:

- There exists a huge dependence on indirect taxes.
- Only 17.9% of the revenue comes from income tax.
- The share of import revenue in total revenue has experienced a declining trend.

## e. 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	Accts. 2007-08	Year:2008-09			Accts. 2008-09 upto Oct	Year:2009-10			Accts. 2008-09	Accts. 2009-10 upto Oct
		Budget	Revised	Accts. Oct.		Budget	Revised	Accts. Oct		
Revenues	59153.2	69380.9	69180.0	3823.6	22211.6	79461.4	367.6	5018.9	63979.1	24989.6
Tax Revenue	48128.8	56788.5	55525.6	3395.8	15839.9	63955.3	5.1	4485.9	52858.0	18024.2
Non-Tax Revenue	11024.4	12592.4	13654.4	427.8	6371.7	15506.0	362.5	533.0	11121.1	6965.4
Foreign Grants	2362.7	6346.0	4929.0	96.0	127.6	5130.0	0.0	319.9	1273.5	365.4
<b>Revenue and Foreign Grants</b>	<b>61515.8</b>	<b>75726.9</b>	<b>74109.0</b>	<b>3919.6</b>	<b>22339.2</b>	<b>84591.4</b>	<b>367.6</b>	<b>5338.8</b>	<b>65252.6</b>	<b>25355.0</b>
Non-Development Revenue										
Expenditure	52500.3	60748.5	62675.9	3882.3	16742.0	69503.6	0.0	3446.9	55733.7	15312.2
Non-Development Capital Expenditure										
	4715.8	6007.5	4449.0	63.4	173.0	7739.5	0.0	23.7	3362.0	57.7
Net Outlay for Food Account	1416.8	699.9	4.1	765.9	2152.4	326.2	0.0	195.5	4912.9	1343.2
Loans & Advances (Net)	10970.1	1971.6	559.1	-23.7	1535.5	1630.6	0.0	-79.7	1832.7	34.0
Structural Adjustment	788.3	1000.0	750.0	0.0	0.0	332.0	0.0	6.1	121.8	52.0
Development Expenditure	19120.7	28530.9	24711.7	790.3	2300.7	33059.3	0.0	1530.9	18074.1	3935.3
Annual Development Programme	18282.7	25601.2	23000.0	753.7	2151.6	30500.0	0.0	1491.8	17541.6	3862.5
Non-ADP Project	346.5	1004.7	989.8	0.0	0.0	1227.9	0.0	6.8	181.2	60.3
<b>Total Expenditure</b>	<b>89858.5</b>	<b>99963.1</b>	<b>94139.5</b>	<b>5478.2</b>	<b>22903.6</b>	<b>113819.0</b>	<b>0.0</b>	<b>5130.3</b>	<b>84218.3</b>	<b>20794.7</b>
Overall Deficit (Including Grants)	-28342.7	-24236.2	-20030.4	-1558.6	-564.4	-29227.6	367.6	208.5	-18965.6	4560.4
(In percent of GDP)	-5.19	-3.94	-3.26	-0.25	-0.09	-4.26	0.05	0.03	-3.08	0.66

The above mentioned table provides the following aspects:

- Budget deficit up to October FY10 (including grants) as percentage of the estimated GDP is 0.67 % (surplus).
- Budget deficit (including grants) in FY09 as percentage of GDP is -3.07%.

## f. Budget Financing

Table e.1 in the previous page presents the budget deficit position. The table presented below indicates the sources of financing the deficit and their shares.

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

(In Crore Taka)

Description	Accounts 2007-08	Year:2008-09			Accounts 2008-09 upto Oct	Year:2009-10			Accounts 2008-09	Accounts 2009-10 upto Oct
		Budget	Revised	Accounts Oct		Budget	Revised	Accounts Oct		
<b>1.0 Foreign Borrowing-Net</b>	6226.8	7236.0	5833.0	-184.3	3.2	8672.4	0.0	-268.8	1484.3	-484.3
1.1 Foreign Borrowing	10599.3	11456.7	10214.8	266.3	1373.1	13214.9	0.0	274.9	6149.7	996.5
1.2 Amortization	-4372.5	-4220.8	-4381.8	-450.6	-1369.9	-4542.4	0.0	-543.7	-4665.4	-1480.9
<b>2.0 Domestic Borrowing</b>	22052.3	17000.2	14198.0	1742.5	562.8	20555.6	0.0	40.9	17524.7	-4634.8
2.1 Borrowing from Banking System (Net)	8833.7	13499.9	10698.0	1578.7	3676.9	16755.7	0.0	2494.6	13793.4	-350.7
2.1.1 Long-Term Debt (Net)	10265.9	-1799.8	9899.1	575.0	3694.0	12577.4	0.0	1074.6	9900.3	3582.5
2.1.2 Short-Term Debt (Net)	-1432.2	15299.8	798.9	1003.7	-17.1	4178.3	0.0	1420.0	3893.2	-3933.2
2.2 Non-Bank Borrowing (Net)	5696.0	3500.3	3500.0	163.8	-3114.1	3799.8	0.0	-2453.7	3731.3	-4284.1
2.2.1 National Savings Schemes (Net)	2500.0	2786.0	2786.0	204.0	930.0	3276.9	0.0	1025.4	3504.4	3737.7
2.2.2 Others	3196.1	714.3	714.0	-40.2	-4044.0	523.0	0.0	-3479.1	226.9	-8021.9
2.3 Non-Cash Bond (Liabilities of BPC)	7522.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total - Financing :</b>	28279.1	24236.2	20031.0	1558.2	565.9	29228.0	0.0	-227.9	19009.0	-5119.2
(In percent of GDP) :	<b>4.86</b>	<b>3.95</b>	<b>2.80</b>	<b>0.33</b>	<b>0.00</b>	<b>3.65</b>	<b>0.00</b>	<b>0.17</b>	<b>2.20</b>	<b>0.13</b>
3.1 Non-Bank Borrowing (Source: NSD)				192.27	950.63			1120.2		3930.0
3.2 Bank Borrowing (Source: BB)								-1028.9		-3391.9
4.1 (2.2.1) as % of (3.1)				106.1	97.8			91.5		95.1
4.2 (2.1) as % of (3.2)								-242.5		10.3

On annual and monthly basis, there are small differences between NSD source and CGA source for Non-Bank borrowing. But data of bank borrowing from Bangladesh bank and CGA sources show a larger difference.

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 true also for Revenue expenditure.

The major problematic areas are:

- Regarding expenditures up to October FY10, 14(Fourteen) Ministries/Divisions show a utilization of revenue resources more than 30.0%.
- Development expenditure remains underreported and poorly utilized.