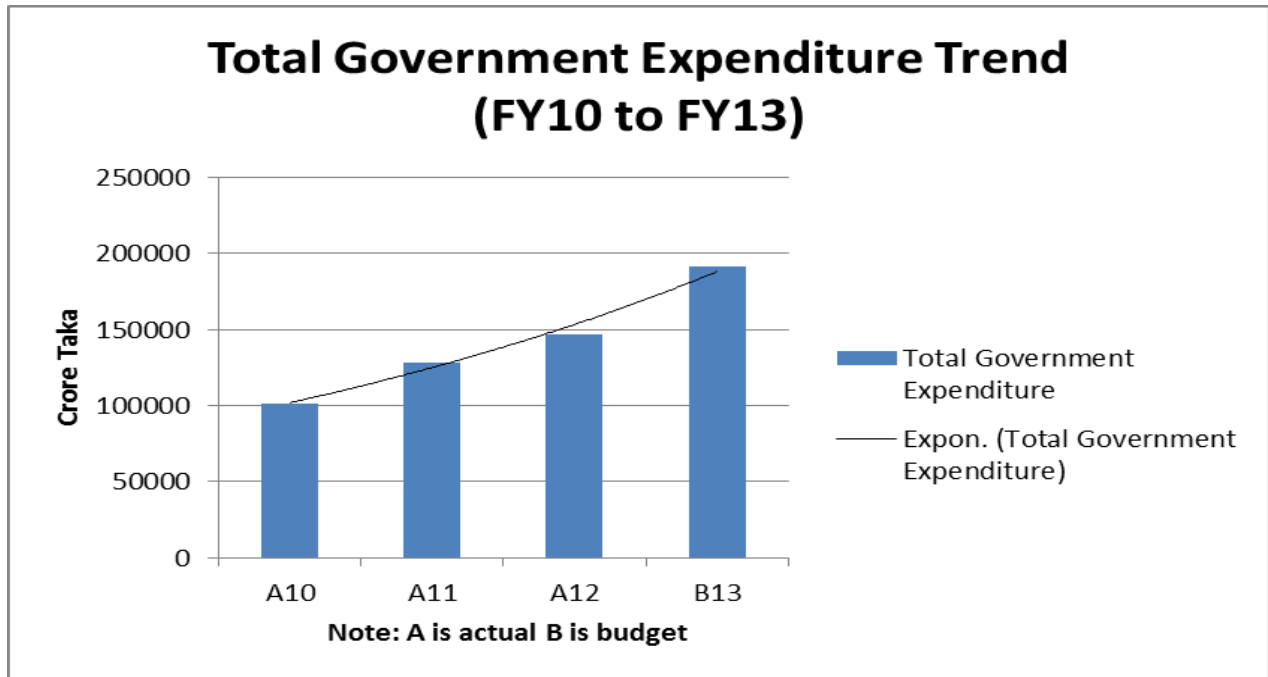


MONTHLY REPORT ON **FISCAL POSITION**

(September 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 three months (July-September) of the FY13, 17.1% of the Non-development budget has been spent. Development Expenditure during the same period is about 8.9% of the Development budget.

Revenue

Revenue income of the government includes both tax revenue and non-tax revenue. Up to September FY13, 24.6% 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 September FY13, overall Balance is positive (surplus). Including grants, it is 0.56% of the estimated annual GDP. Excluding grants, it is 0.54% of the estimated GDP.

Monthly Report on Fiscal Position¹

September 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.

- While Revised Budget (RB12) for the FY12 was 2.0% lower than the original budget (B12) and Actual Expenditure (A12) was 6.2% lower than that of RB12, B13 is 17.9% higher than A12 and 8.3% higher than B12.
- Increase of B13 over RB12 is 10.5% and the largest increase is in General Public Services (33.0%) followed by Interest payments (17.7%).

Table a.1: Non-Development Expenditure Pattern by Sector^{2,3}

(In Crore Tak)

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 September)	B13 as % of RB12	B13 as % of A12	A13(up to September) as % of B13
GPS	7104.3	15917.5	10299.9	10.8	224.1	64.7	21175.9	97.9	1276.6	133.0	205.6	6.0
LGRD	1916.5	1980.8	1937.2	2.0	103.4	97.8	2113.2	107.2	285.0	106.7	109.1	13.5
Defence	10939.0	11961.1	11056.1	11.5	109.3	92.4	12627.6	108.6	2346.1	105.6	114.2	18.6
POS	7257.3	7981.8	8009.7	8.4	110.0	100.4	8578.7	109.6	1867.6	107.5	107.1	21.8
Edu	13930.7	14196.6	14718.8	15.4	101.9	103.7	14743.1	102.1	3531.2	103.8	100.2	24.0
Hlth	4735.7	5113.4	5055.2	5.3	108.0	98.9	5508.1	103.8	1056.5	107.7	109.0	19.2
SSW	6415.1	8169.0	7070.6	7.4	127.3	86.6	8467.6	99.1	589.7	103.7	119.8	7.0
Housing	849.8	868.0	846.5	0.9	102.1	97.5	869.8	105.8	99.2	100.2	102.7	11.4
RCRA	946.3	1127.1	1082.3	1.1	119.1	96.0	1083.5	106.8	244.8	96.1	100.1	22.6
FE	217.2	44.3	41.6	0.0	20.4	93.8	45.5	103.6	6.4	102.7	109.4	14.1
Agri	10046.2	10977.1	11475.5	12.0	109.3	104.5	10102.9	111.6	1924.2	92.0	88.0	19.0
IES	499.5	448.8	498.0	0.5	89.9	110.9	439.2	104.9	87.1	97.9	88.2	19.8
Trans	3240.2	3546.2	3515.0	3.7	109.4	99.1	3841.5	108.6	535.6	108.3	109.3	13.9
Interest	15636.6	19795.8	20136.3	21.0	126.6	101.7	23301.9	129.5	5465.6	117.7	115.7	23.5
TNDRE	83734.6	102127.6	95742.7	100.0	122.0	93.7	112898.5	108.3	19315.6	110.5	117.9	17.1

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

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

³ 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 September FY13 is 17.1 % of the budget of FY13.
- Actual spending up to September FY12 was 5.2% of the budget of FY12.
- Up to September FY13 i.e. in the first three months of the fiscal year, maximum utilization of non-development expenditure is by Defense-Others (42.0%) followed by Ministry of Youth and Sports (33.5%) and President's office (26.9%).

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

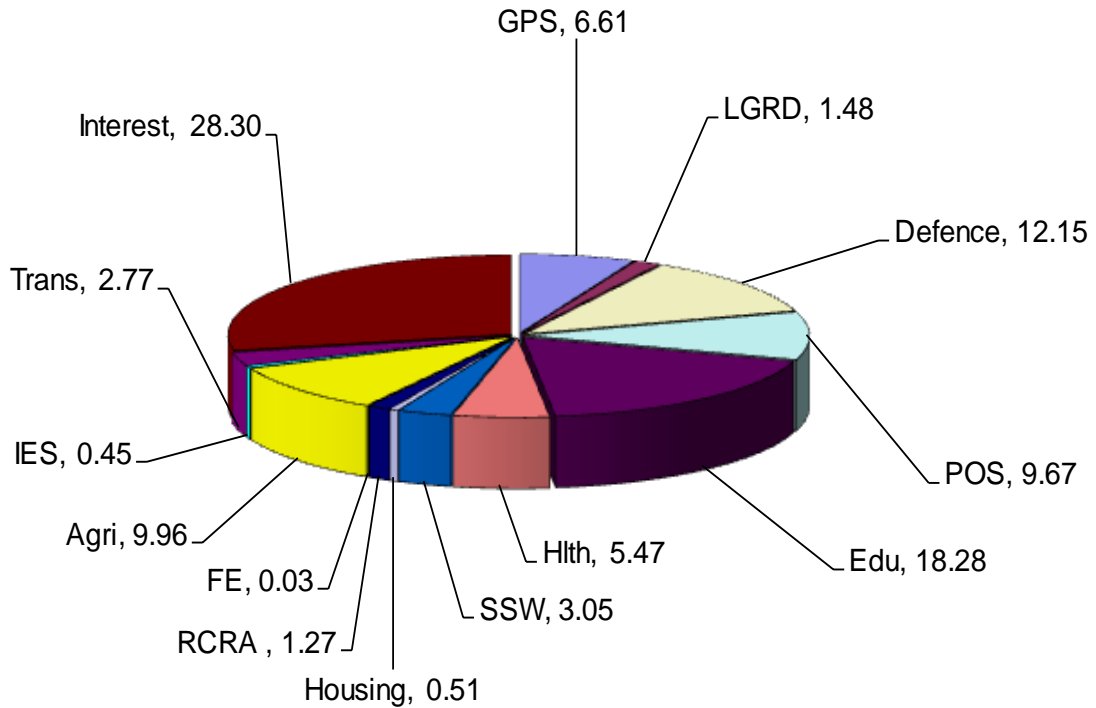
A comparative picture of broad sector-wise allocation of Non-Development Expenditure has been presented below:⁴

Broad Sectors	Admn	SIS	PIS	Agri	Interest	Others
Sector's Share of A12	30.7	30.9	3.7	12.0	21.0	1.65
Sector's Share of B13	37.5	28.1	3.4	8.9	20.6	1.35
Sector's Share of A13 (Up to September)	28.4	28.8	2.8	10.0	28.3	1.72

Sector-wise share of Non-Development expenditure based on the account (up to September) for the FY13 is shown in Chart a.03. Individually, the largest share goes for Interest payments (28.30%), followed by Education (18.28%), Defense (12.15%), Agriculture (9.96%), and Public order and safety (9.67%).

⁴ 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 September)



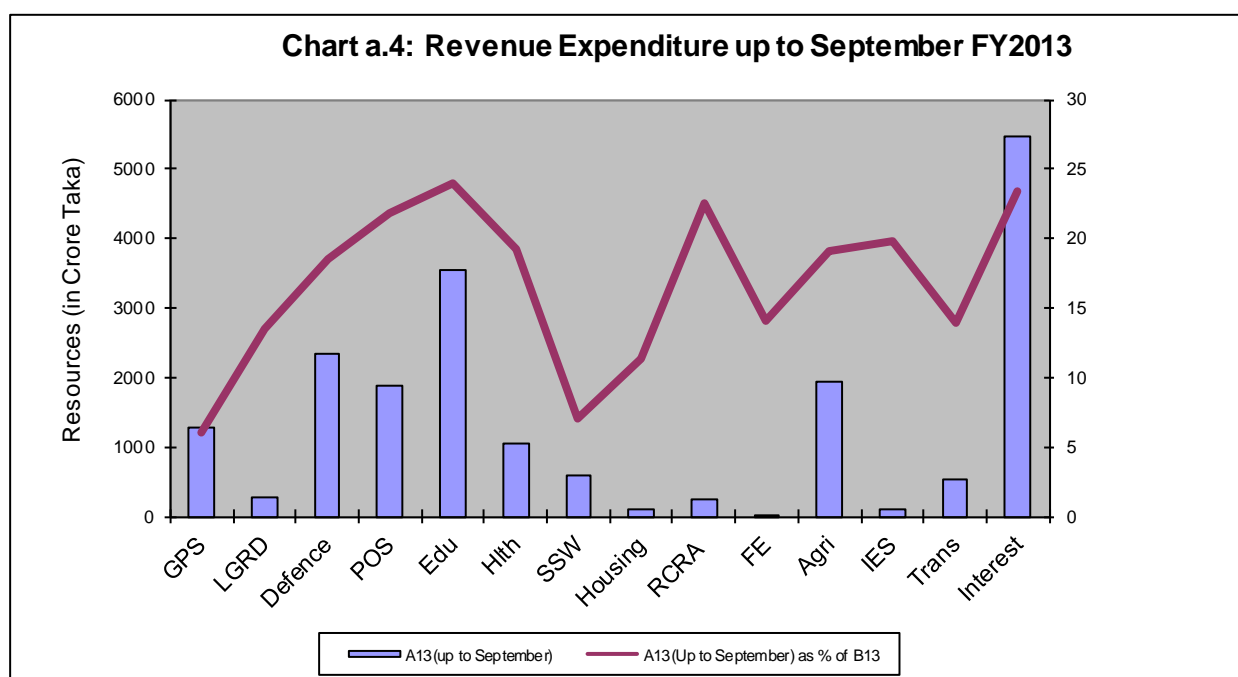
a.4 Utilization up to September FY13

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

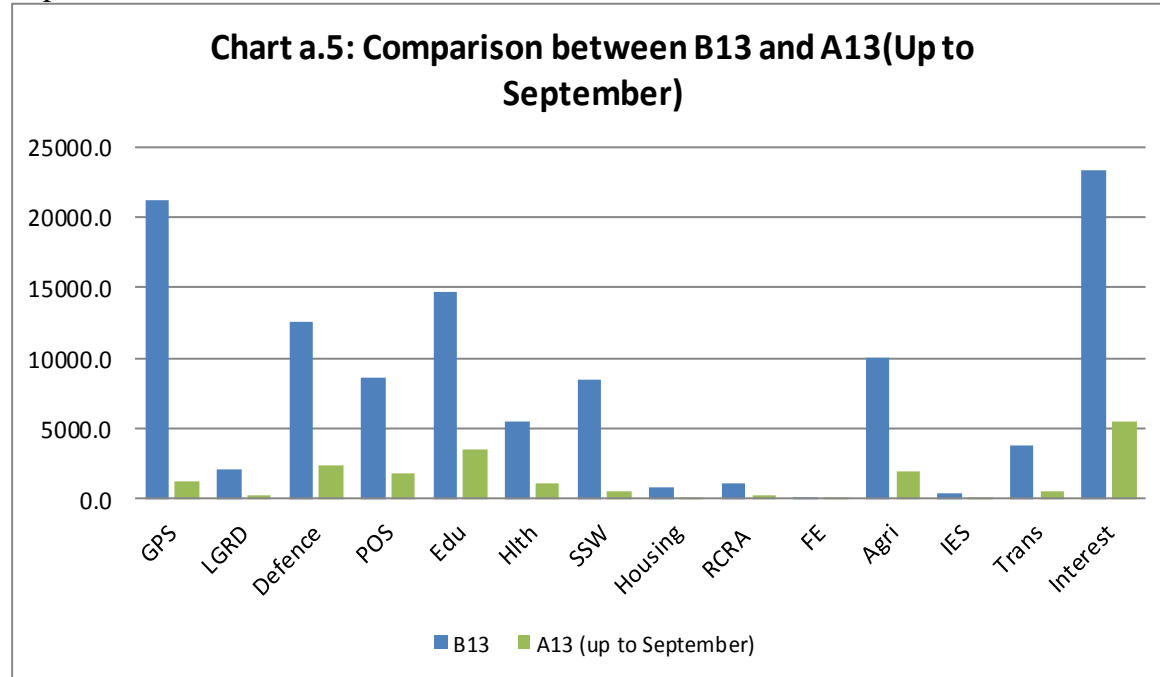
Table a.4: Resource Utilization Pattern of Non-Development Expenditure up to September, FY13

(In Crore Taka)

Sectors	A12 (September)	A12 (Up to September)	A13(September)	A13(up to September)	A13(September) as % of A12	A13(Up to September) as % of A12(Up to September)	A13(Up to September) as % of B13
GPS	324.5	1339.5	222.7	1276.6	68.6	95.3	6.0
LGRD	121.3	333.9	101.4	285.0	83.6	85.3	13.5
Defence	568.4	1555.8	1010.2	2346.1	177.7	150.8	18.6
POS	270.5	1626.8	315.2	1867.6	116.5	114.8	21.8
Edu	370.1	3546.9	764.8	3531.2	206.6	99.6	24.0
Hlth	190.4	1068.2	208.3	1056.5	109.4	98.9	19.2
SSW	406.7	680.1	178.3	589.7	43.8	86.7	7.0
Housing	27.4	110.6	22.1	99.2	80.5	89.6	11.4
RCRA	71.9	191.9	86.1	244.8	119.9	127.6	22.6
FE	1.3	6.0	1.8	6.4	135.9	107.0	14.1
Agri	1276.2	1849.7	1264.9	1924.2	99.1	104.0	19.0
IES	19.3	73.6	25.6	87.1	132.8	118.3	19.8
Trans	152.4	551.0	186.8	535.6	122.6	97.2	13.9
Interest	1641.7	4184.5	2075.4	5465.6	126.4	130.6	23.5
NDRE	5442.1	17118.5	6463.6	19315.6	118.8	112.8	17.1



Sector wise comparison has also been given among budget and actual expenditure up to September 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:

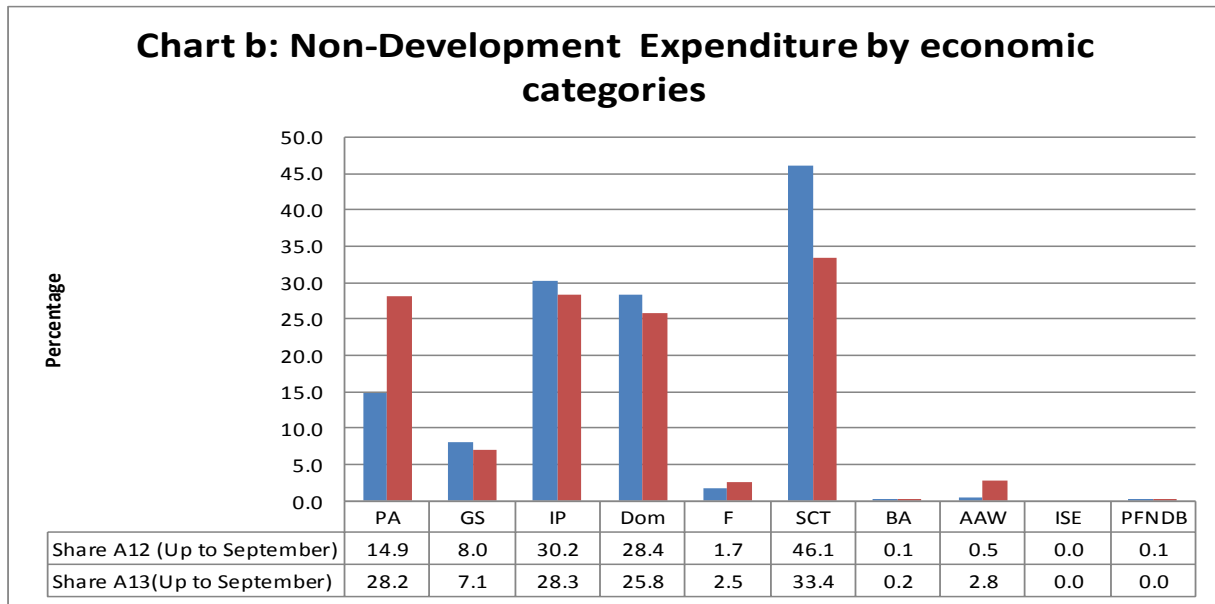
- Until September FY13, actual utilization of Non-Development Expenditure as percentage of B13 has been satisfactory: Pay and Allowance (23.7%) and Interest Payments (23.5%).
- Until September FY13, 23.5% of the Non-Development Expenditure has been spent on Interest Payments. Domestic Interest Payments is 23.1% and Foreign Interest Payment is 28.3% of the target.
- Up to September FY13, utilization rate of total Non-Development expenditure is 17.1%. 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 (38.9%), Foreign Interest Payments (28.3 %), Allowances (24.7%), Pay of Establishment (22.8%) etc.

Table b: Non-Development Revenue Expenditure by Economic Classification

(In crore taka)

Description	RB11	B12	A12	A13(up to September)	B13 as % of RB12	Share of A12(September)	A13 (up to September) as % B13
Pay and Allowances	21522.5	21639.2	20876.9	5444.0	106.6	14.9	23.7
Pay of Officers	2161.4	2189.8	2059.8	539.2	106.8	3.0	23.4
Pay of Establishment	9231.2	9153.5	8980.1	2212.1	105.2	3.5	22.8
Allowances	10129.9	10295.9	9837.0	2692.7	107.8	8.4	24.7
Goods and Services	11653.0	11771.1	10772.1	1372.8	111.8	8.0	10.5
Supplies and Services	8559.8	8609.6	7719.8	1212.2	109.8	6.5	12.9
Repairs, Maintenance & Rehabilitation	3093.2	3161.5	3052.3	160.6	117.6	1.5	4.4
Interest Payments	19795.8	17996.3	20136.3	5465.6	117.7	30.2	23.5
Domestic	18144.7	16518.7	18588.6	4984.8	119.1	28.4	23.1
Foreign	1651.0	1477.6	1547.7	480.8	102.9	1.7	28.3
Subsidies and Current Transfers	37651.7	34648.8	36265.9	6460.8	102.6	46.1	16.7
Subsidies	12263.4	9285.9	11186.6	1760.0	117.8	18.7	12.2
Grants in Aid	20217.3	20292.4	18637.9	2988.6	97.2	17.8	15.2
Contributions to Intl Organisation	113.1	91.2	103.4	0.4	101.5	0.0	0.3
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	6330.6	1711.9	87.2	9.6	38.9
Block Allocation	1199.7	1800.2	174.1	22.4	132.9	0.1	1.4
Unexpected	871.4	1100.0	0.0	0.0	137.7	0.0	0.0
Others	328.1	7002.4	174.1	22.4	120.1	0.1	5.7
Deduct	0.0	0.0	0.0	0.0	#DIV/0!	0.0	#DIV/0!
Recoveries	0.2	0.0	0.0	0.0	0.0	0.0	#DIV/0!
Non-Development Revenue Expenditure(A)	91822.6	87855.7	88225.2	18765.7	108.4	99.3	18.9
Acquisition of Assets and Works(B)	4342.3	4045.3	4104.5	546.7	110.5	0.5	11.4
Acquisition of Assets	3767.6	3469.0	3507.6	480.1	114.9	0.3	11.1
Acquisition of Land Assets	72.0	90.6	61.8	0.0	12.6	0.0	0.0
Construction and Works	502.7	485.7	535.1	66.6	91.6	0.2	14.5
Augmented Non-Development Revenue Expenditur (A+B)	96164.9	91901.1	92329.7	19312.4	108.5	99.9	18.5
Investments in Shares and Equitie (C)	4820.6	11006.2	2858.8	0.0	153.1	0.0	0.0
Share Capital	895.6	3581.2	119.3	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
Programmes Financed from Non-Development Budget (D)	1144.6	1330.7	559.1	3.2	107.0	0.1	0.3
Detail Estimates	539.4	304.6	474.4	3.2	28.6	0.1	2.0
Block Allocation	605.2	1026.1	84.7	0.1	176.9	0.0	0.0
Total - Non-Development Expenditure (A+B+C+D) :	102130.0	104238.0	95747.6	19315.6	110.5	100.0	17.1

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



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 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 11.6% less than RB12, B13 is 50.9% higher than A12 and 33.2% higher than RB12.

Table c.2: Development Expenditure Pattern by Sector⁵

(In Crore Taka)

Sectors	A 11	B 12	RB 12	A 12	B 13	A 13 (up to September)	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 September)
GPS	976.1	2355.3	4486.4	750.0	2932.6	39.5	2.0	50.5	197.3	63.1	391.0	1.3
LGRD	8289.1	10299.8	10025.6	9112.7	12102.4	1689.6	24.4	90.9	120.7	97.3	132.8	14.0
Defence	185.1	307.8	251.6	252.0	245.8	6.2	0.7	100.1	97.7	81.8	97.5	2.5
POS	557.4	637.6	623.1	580.6	652.3	37.6	1.6	93.2	104.7	97.7	112.3	5.8
Edu	4872.0	5871.7	4555.9	4388.7	7402.0	559.3	11.7	96.3	162.5	77.6	168.7	7.6
Health	2550.5	3561.8	3035.6	2413.6	3825.4	110.7	6.5	79.5	126.0	85.2	158.5	2.9
SSW	1313.4	2512.8	2159.5	1915.4	2512.9	75.2	5.1	88.7	116.4	85.9	131.2	3.0
HCS	475.4	686.1	501.8	489.7	589.0	52.5	1.3	97.6	117.4	73.1	120.3	8.9
RCRA	611.8	688.4	411.3	393.3	518.4	70.9	1.1	95.6	126.0	59.7	131.8	13.7
FE	7015.2	8266.7	7911.9	7638.6	9498.1	1213.5	20.4	96.5	120.0	95.7	124.3	12.8
AFL	2910.4	3461.7	3369.5	3198.0	4356.0	398.6	8.5	94.9	129.3	97.3	136.2	9.2
IES	436.8	882.5	1113.7	1074.9	2329.5	54.8	2.9	96.5	209.2	126.2	216.7	2.4
TC	3809.1	7743.9	6917.8	5206.4	9474.6	738.0	13.9	75.3	137.0	89.3	182.0	7.8
Total	34002.3	47276.0	42363.7	37413.8	56439.0	5046.5	100.0	88.3	133.2	89.6	150.9	8.9

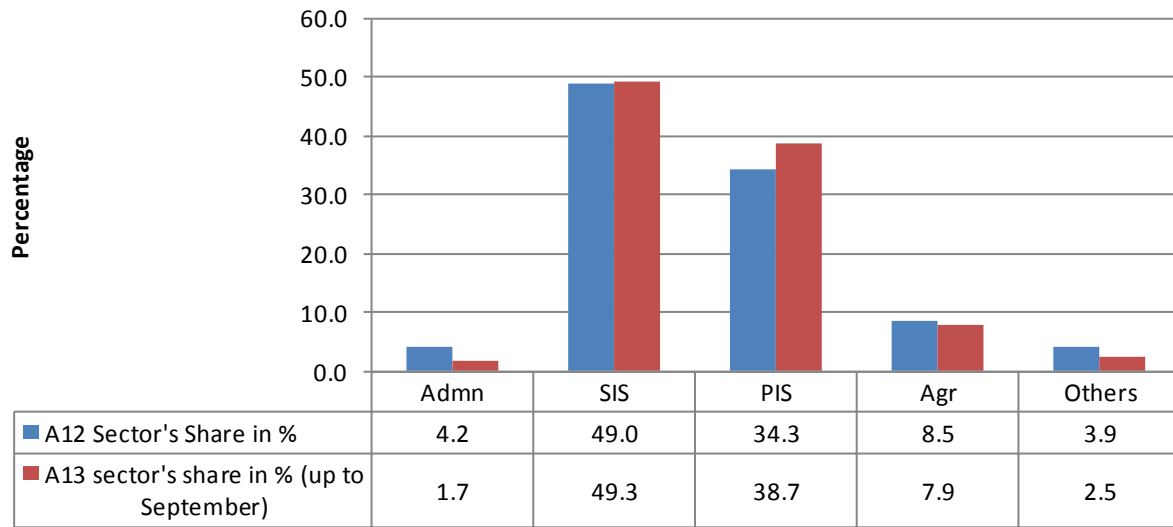
Up to September FY13, actual development expenditure registers 8.9% of the original development budget. Development expenditure includes ADP (Annual Development Programme) and Non-ADP FFW and Transfers.

c.3 Sectoral Priority

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

⁵ 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 September FY13



- Sector-wise development expenditure up to September FY13 indicates that the maximum share of expenditure has been spent by pro-poor sectors like Social Infrastructure related ministries (49.3%) and Physical Infrastructure (38.7 %).

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 September)⁶.

⁶ 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

Table d.1: Revenue Receipts: Reporting Scenario

(In Crore Taka)

	A11	B12	RB12	A12(September)	A12 (Up to September)	A12	B13	A13(September)	A13 (up to September)
Tax Revenue(a+b)	79548	95785	96285	7040	19832	95229	116824	9516	23687
a. NBR	76248	91870	92370	6785	19046	91596	112259	9189	22775
a.1 Income	21971	27561	28061	2259	5652	28156	35300	3318	7409
a.2 VAT	29224	34304	34304	2359	7016	33923	40466	3110	8500
a.3 Import	10756	12664	12664	932	2604	12050	14568	1062	3123
a.4 Excise	507	450	450	7	26	664	997	23	49
a.5 Sup	13375	16220	16220	1183	3653	16339	19969	1610	3545
a.6 Other Taxes	416	671	671	45	96	465	959	67	149
b. Non-NBR	3300	3915	3915	255	786	3633	4565	327	912
b.1 NL	63	70	65	5	14	66	72	5	16
b.2 Vehicles	683	975	900	53	158	676	1100	56	161
b.3 Land	433	570	550	29	98	494	608	31	110
b.4 Stamp	2120	2300	2400	169	515	2397	2785	236	625
c. Non-tax Revenue	13445	22600	18600	602	5595	18550	22846	3090	10622
c.1 DP	1427	1845	2517	14	1700	2531	3143	4	3521
c.2 PO&R	829	1059	741	36	101	857	983	43	83
c.3 T&T	0	0	0	0	0	0	0	0	0
c.4 IFT	11188	19696	15342	552	3793	15163	18720	3043	7018
Total Revenue (a+b)	92993	118385	114885	7641	25427	113779	139670	12606	34309
d. GDP _{new}	787500	899670	914784	914784	914784	914784	1041360	1041360	1041360
e. Tax-GDP Ratio	10.10	10.65	10.53	0.77	2.17	10.41	11.22	0.91	2.27
f. Revenue-GDP ratio	11.81	13.16	12.56	0.84	2.78	12.44	13.41	1.21	3.29
g. NBR (Source: NBR)				6525.48	18091.3	94590.6		8183.54	20904.6
h. as % of g				104.0	105.3	96.8		112.3	108.9

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 FY12, there was 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 21.3% higher than the Revised Budget of the FY12 and it is 22.7% higher than the actual collection (A12).
- Up to September FY13, Total Revenue collection for the FY13 registers 34.9% growth over the corresponding period of the previous fiscal year (FY12). During this time NBR and Non-NBR tax growth are only 19.6% and 16.0% respectively. In contrast Non-tax revenue growth is much higher (89.9 %) than the corresponding period of the previous fiscal year (FY12).
- In FY12, 96.1 % of the revenue target of the Budget has been achieved.

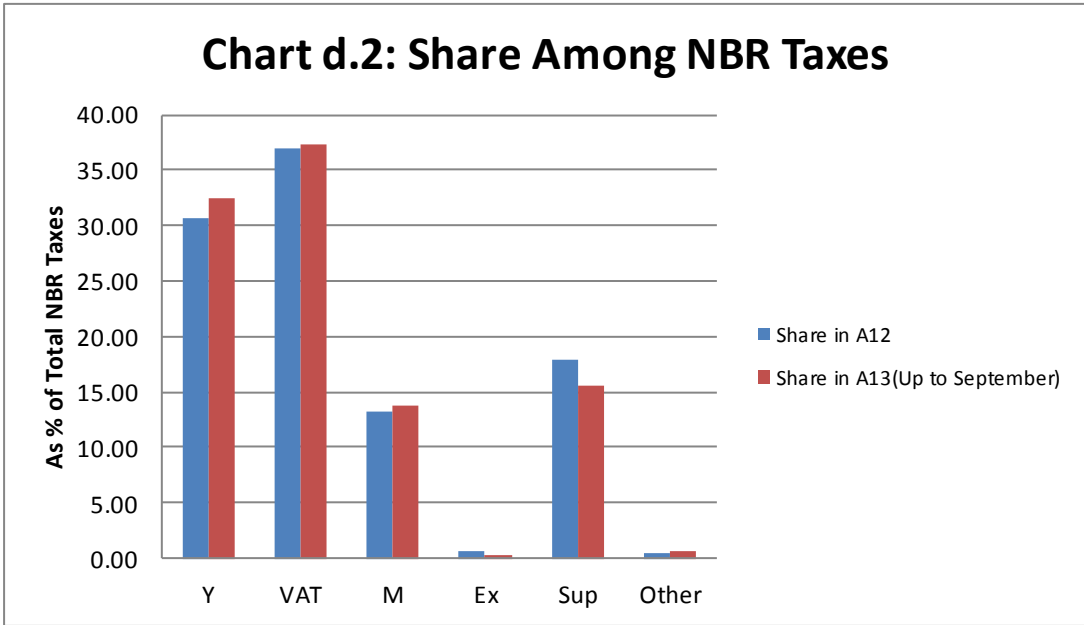
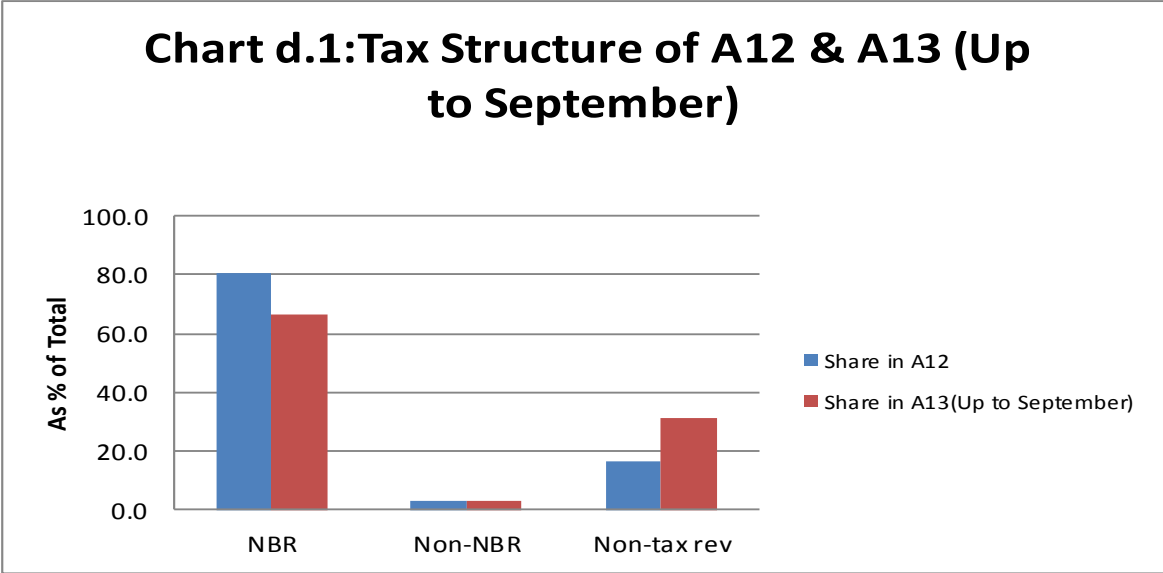
Table d.2: Revenue Receipts⁷: Growth and Structure

	(RB12/B12)*100	(B13/A12)*100	(B13/RB12)*100	Share in A12	(September 13/September 12)*100	(A13 up to September/A12 up to September)*100	(A13 up to September/B13)*100
Tax Revenue(a+b)	100.5	122.7	121.3	83.7	135.2	119.4	20.3
a. NBR	100.5	122.6	121.5	80.5	135.4	119.6	20.3
a.1 Income	101.8	125.4	125.8	24.7	146.9	131.1	21.0
a.2 VAT	100.0	119.3	118.0	29.8	131.8	121.2	21.0
a.3 Import	100.0	120.9	115.0	10.6	113.9	119.9	21.4
a.4 Excise	100.0	150.1	221.6	0.6	329.3	188.5	4.9
a.5 Sup	100.0	122.2	123.1	14.4	136.1	97.1	17.8
a.6 Other Taxes	100.0	206.4	142.9	0.4	148.4	156.0	15.6
b. Non-NBR	100.0	125.7	116.6	3.2	128.2	116.0	20.0
b.1 NL	92.9	109.1	110.8	0.1	104.1	114.8	22.6
b.2 Vehicles	92.3	162.8	122.2	0.6	105.7	101.7	14.6
b.3 Land	96.5	123.2	110.6	0.4	106.9	112.1	18.1
b.4 Stamp	104.3	116.2	116.0	2.1	139.6	121.2	22.4
c. Non-tax Revenue	82.3	123.2	122.8	16.3	513.6	189.9	46.5
c.1 DP	136.4	124.2	124.9	2.2	28.8	207.1	112.0
c.2 PO&R	70.0	114.8	132.7	0.8	121.2	82.3	8.5
c.3 T&T	0.0	0.0	0.0	0.0	7.8	15.9	0.0
c.4 IFT	77.9	123.5	122.0	13.3	551.5	185.0	37.5
Total Revenue (a+b+c)	192.8	245.9	244.1	100.0	648.8	309.3	66.8

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 portray the structure of the sources of government revenue in FY12 and FY13 (up to September). 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.



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 80.5% 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 September FY13, NBR revenue represents 66.4 % of the total revenue. Out of total NBR revenue, 32.53% comes from income tax and 37.32% 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 September	Year:2012-13			Accounts 2011-12	Accounts 2012-13 upto September
		Budget	Revised	Accounts September		Budget	Revised	Accounts September		
Revenues	92993.22	118385.09	114884.95	7641.41	25426.56	139670.21	0.00	12605.92	113779.25	34309.40
Tax Revenue	79548.20	95784.71	96285.00	7039.77	19831.79	116824.21	0.00	9515.89	95229.25	23687.04
Non-Tax Revenue	13445.01	22600.39	18599.95	601.65	5594.77	22846.00	0.00	3090.03	18550.00	10622.37
Foreign Grants	2449.79	4938.00	4460.00	30.02	71.54	6044.15	0.00	41.21	3557.98	122.91
Revenue and Foreign Grants	95443.01	123323.09	119344.95	7671.43	25498.09	145714.36	0.00	12647.13	117337.23	34432.31
Non-Development Expenditure	82871.04	102902.81	100979.93	5436.00	17106.38	111667.96	0.00	6461.64	95185.68	19312.36
Net Outlay for Food Account	2382.70	630.97	384.44	1071.81	3147.72	357.62	0.00	611.70	1233.55	1798.00
Loans & Advances (Net)	7254.84	9413.68	14193.27	3335.43	3163.64	19568.34	0.00	2131.38	14060.23	2429.17
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	1235.07	4452.77	60137.43	0.00	2600.43	39438.04	5098.02
Development Program financed from Revenue Budget	863.63	1330.69	1144.57	6.13	11.78	1225.23	0.00	1.98	559.09	3.22
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	1228.94	4440.99	55000.00	0.00	2598.45	36269.40	5046.49
Non-ADP FFW and Transfer	719.32	1276.00	1283.70	0.00	0.00	1439.04	0.00	0.00	1144.37	0.00
Total Expenditure	128276.87	163588.88	161207.43	11078.32	27870.52	191731.36	0.00	11805.15	149917.50	28637.55
Overall Balance (Including Grants)	-32833.87	-40265.79	-41862.48	-3406.89	-2372.42	-46017.00	0.00	841.98	-32580.27	5794.76
(In percent of GDP)	-4.17	-4.40	-4.58	-0.37	-0.26	-4.42	0.00	0.08	-3.56	0.56
Overall Balance (Excluding Grants)	-35283.66	-45203.79	-46322.48	-3436.90	-2443.96	-52061.15	0.00	800.77	-36138.25	5671.85
(In percent of GDP)	-4.48	-4.94	-5.06	-0.38	-0.27	-5.00	0.00	0.08	-3.95	0.54

The above mentioned table provides the following information:

- Actual overall balance up to September FY13 (excluding grants) as percentage of the estimated annual GDP is 0.54%. Including grants overall balance amounts to 0.56% 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 3.95%. Including grants the deficit was 3.56% of GDP.

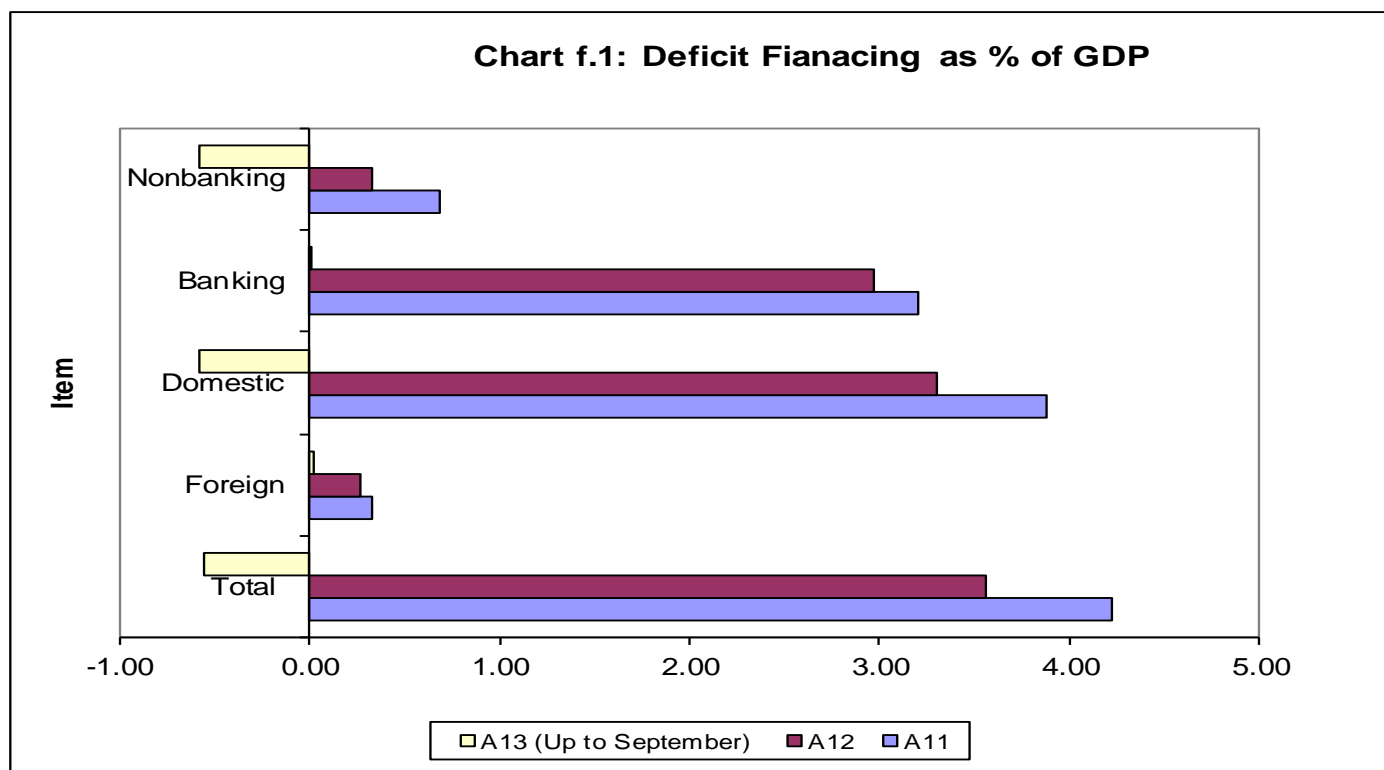
f.0 Budget Financing

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 September	Year:2012-13			Accounts 2011-12	Accounts 2012-13 up to September
		Budget	Revised	Accounts September		Budget	Revised	Accounts September		
1.0 Foreign Borrowing-Net	2629.2	13058.3	7398.6	-283.3	-1073.8	12540.5	0.0	277.3	2396.7	200.2
1.1 Foreign Borrowing	8056.4	18685.0	14036.0	138.8	363.5	20398.0	0.0	1003.6	8284.9	1877.4
1.2 Amortization	-5427.3	-5626.7	-6637.4	-422.2	-1437.3	-7857.5	0.0	-726.3	-5888.2	-1677.2
2.0 Domestic Borrowing	30599.5	27207.8	34468.8	3693.7	3456.9	33484.0	0.0	-1121.0	30181.5	-5995.5
2.1 Borrowing from Banking System (Net)	25210.2	18957.0	29115.0	3638.5	7668.1	23000.0	0.0	345.3	27186.8	13.6
2.1.1 Long-Term Debt (Net)	12442.9	17877.8	21286.9	722.8	1970.1	18399.9	0.0	560.0	21316.3	3298.9
2.1.2 Short-Term Debt (Net)	12767.2	1079.2	7828.1	2915.7	5698.0	4600.1	0.0	-214.7	5870.5	-3285.3
2.2 Non-Bank Borrowing (Net)	5389.3	8250.8	5353.8	55.2	-4211.3	10484.0	0.0	-1466.3	2990.3	-6009.1
2.2.1 National Savings Schemes (Net)	1801.6	6000.0	3500.0	89.7	414.3	7400.0	0.0	-4.9	271.0	471.6
2.2.2 Others	3587.6	2250.8	1853.8	-34.5	-4625.6	3084.0	0.0	-1461.4	2719.3	-6480.8
Total - Financing :	33228.6	40266.1	41867.4	3410.4	2383.0	46024.5	0.0	-843.7	32578.2	-5795.3
GDP	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)									-9.05	453.1
3.2 Bank Borrowing (Source: BB)								NA		NA
4.1 (2.2.1) as % of (3.1)								53.9		104.1
4.2 (2.1) as % of (3.2)										



In the first three 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 September FY13

(In crore Taka)

	A11	B12	RB12	A12 (September)	A12 (Up to September)	A12	B13	RB 13	A13(September)	A13(up to September)	A13(up to September) as % B13	A13(September) as % A12(September)	A13(up to September) as % A12 (up to September)
Sub-total = GPS	7104.3	21627.7	15917.5	324.5	1339.5	10299.9	21175.9	0.0	222.7	1276.6	6.0	68.6	95.3
President	10.2	10.9	11.0	1.3	3.1	10.5	11.0	0.0	0.3	3.0	26.9	26.9	95.5
Parliament	95.6	123.5	113.6	5.6	20.7	100.4	131.8	0.0	5.8	23.0	17.5	104.6	111.1
PMO	173.9	153.1	176.9	5.9	27.0	175.8	202.1	0.0	16.0	40.0	19.8	270.2	148.4
Cabinet Div	25.0	48.4	46.8	1.3	5.2	38.6	27.6	0.0	1.7	5.3	19.3	127.9	101.5
Election Com	292.1	199.3	190.4	2.4	12.5	108.7	207.0	0.0	4.0	14.0	6.8	166.9	112.1

Estab	870.7	837.7	851.5	38.8	167.9	841.5	876.8	0.0	48.0	180.0	20.5	123.7	107.2
PSC	19.6	20.9	19.5	1.2	5.5	20.0	20.7	0.0	1.3	5.5	26.8	102.2	99.8
Finance Div	3873.7	18206.5	12529.8	190.3	805.1	7062.6	17493.8	0.0	46.9	714.1	4.1	24.6	88.7
Banking Division	39.6	70.2	59.2	0.2	0.6	44.5	81.1	0.0	0.8	1.2	1.5	0.0	0.0
IRD	907.3	1008.6	975.5	28.5	160.2	980.6	1136.0	0.0	47.2	136.9	12.1	165.7	85.5
ERD	124.7	118.1	133.1	2.5	6.2	126.1	155.8	0.0	2.5	7.2	4.6	101.7	116.2
Planning Div	39.5	48.8	44.8	1.5	7.3	41.4	40.2	0.0	2.3	7.1	17.6	155.3	96.6
IMED	9.5	12.8	12.0	0.5	2.1	10.9	13.3	0.0	1.2	2.8	20.8	234.1	131.1
Statistics Division	107.8	161.2	132.0	5.2	30.4	136.1	136.6	0.0	5.8	29.3	21.5	0.0	0.0
Foreign Aff	514.4	607.6	621.4	39.3	85.6	602.1	642.1	0.0	38.8	107.1	16.7	98.8	125.2
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	121.3	333.9	1937.2	2113.2	0.0	101.4	285.0	13.5	83.6	85.3
LGD	1463.7	1503.9	1496.2	88.4	277.8	1452.8	1618.3	0.0	64.2	221.6	13.7	72.6	79.8
RD Div	215.8	224.8	235.8	32.5	55.1	236.4	243.9	0.0	36.0	61.7	25.3	110.9	112.0
CHT	237.1	241.9	248.8	0.4	1.1	248.1	251.0	0.0	1.1	1.7	0.7	270.3	157.9
Sub-total = Defence	1093.9	11630.7	11961.1	568.4	1555.8	1105.6	12627.6	0.0	1010.2	2346.1	18.6	177.7	150.8
Def. Service	1073.1	11265.9	11783.4	554.9	1512.5	1083.9	12439.9	0.0	957.6	2267.3	18.2	172.6	149.9
Def.- Others	207.3	364.7	177.7	13.6	43.3	216.4	187.7	0.0	52.6	78.8	42.0	388.1	182.1
Sub-total=POS	7257.3	7828.7	7981.8	270.5	1626.8	8009.7	8578.7	0.0	315.2	1867.6	21.8	116.5	114.8
Law & Justice	444.7	462.6	483.7	18.9	128.8	500.7	509.0	0.0	23.1	141.7	27.8	121.7	110.1
Legislative & Parliament	6.7	8.3	7.3	0.4	1.4	6.5	7.9	0.0	0.5	1.5	18.9	0.0	0.0
Supreme Court	76.3	76.2	89.3	3.0	15.2	89.7	79.0	0.0	3.6	15.0	19.0	122.6	99.1
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	246.1	1474.3	7382.0	7936.5	0.0	284.7	1698.6	21.4	115.7	115.2
Anti Corruption Commission	28.2	31.7	31.9	2.1	7.2	30.8	33.4	0.0	2.6	8.8	26.3	127.1	123.0
Sub-total = Edu	1393.0	14444.3	14196.6	370.1	3546.9	1471.8	14743.1	0.0	764.8	3531.2	24.0	206.6	99.6
PME	5153.2	5442.2	5266.6	179.3	1314.7	5749.2	5442.7	0.0	128.8	1326.1	24.4	71.9	100.9
Education	8480.5	8707.0	8657.1	175.6	2192.2	8712.4	9029.3	0.0	618.7	2161.5	23.9	352.4	98.6
Sc. & Tech	297.0	295.1	194.6	15.2	40.0	199.2	198.0	0.0	17.2	42.0	21.2	112.7	105.0
Sub-total = Health	4735.7	5307.0	5113.4	190.4	1068.2	5055.2	5508.1	0.0	208.3	1056.5	19.2	109.4	98.9
HFW	4735.7	5307.0	5113.4	190.4	1068.2	5055.2	5508.1	0.0	208.3	1056.5	19.2	109.4	98.9
Sub-total = SSW	6415.1	8540.7	8169.0	406.7	680.1	7070.6	8467.6	0.0	178.3	589.7	7.0	43.8	86.7
Social Wel.	1670.1	1777.4	1773.4	354.5	400.1	1766.2	1826.9	0.0	131.8	399.4	21.9	37.2	99.8
Women Aff.	895.6	1075.3	1055.7	4.4	22.1	1013.1	1079.9	0.0	9.0	21.1	1.9	203.7	95.1
Liberation Aff.	459.2	481.9	517.6	36.9	219.4	500.9	543.7	0.0	23.3	129.1	23.8	63.1	58.8
Food	977.3	934.6	851.2	6.9	21.3	876.8	746.3	0.0	6.7	19.4	2.6	97.2	91.2
Disaster Management	2412.9	4271.5	3971.1	4.0	17.1	2913.6	4270.9	0.0	7.5	20.7	0.5	0.0	0.0
Sub-total = HCS	849.8	822.3	868.0	27.4	110.6	846.5	869.8	0.0	22.1	99.2	11.4	80.5	89.6
Housing	849.8	822.3	868.0	27.4	110.6	846.5	869.8	0.0	22.1	99.2	11.4	80.5	89.6
Sub-total = RCRA	946.3	1014.4	1127.1	71.9	191.9	1082.3	1083.5	0.0	86.1	244.8	22.6	119.9	127.6
Information	344.3	391.1	385.7	12.3	57.0	354.8	393.2	0.0	20.2	60.6	15.4	164.3	106.3
Cultural Aff.	151.4	130.0	139.8	9.1	14.7	129.5	158.5	0.0	13.3	21.8	13.8	146.6	147.8
Religious Aff.	100.5	109.7	110.3	13.1	13.6	107.5	112.7	0.0	15.4	22.0	19.5	117.7	162.0
Youth	350.1	383.7	491.4	37.4	106.6	490.4	419.1	0.0	37.2	140.5	33.5	99.5	131.8
Sub-total = FE	217.2	43.9	44.3	1.3	6.0	41.6	45.5	0.0	1.8	6.4	14.1	135.9	107.0
Energy	212.7	36.7	38.6	1.0	4.8	36.0	39.6	0.0	1.5	5.4	13.5	145.8	110.8
Power	4.5	7.3	5.7	0.3	1.2	5.5	6.0	0.0	0.3	1.0	17.6	97.3	90.7
Sub-total = Agr	1004.6	9054.8	10977.1	1276.2	1849.7	1147.5	10102.9	0.0	1264.9	1924.2	19.0	99.1	104.0
Agriculture	7413.4	6368.2	8238.3	895.3	1224.1	8763.1	7669.5	0.0	1201.9	1525.1	19.9	134.2	124.6
Fisheries	493.6	509.5	514.6	34.5	120.3	522.3	516.1	0.0	34.0	126.9	24.6	98.6	105.4
Environment	944.7	955.4	959.0	249.3	291.7	957.4	647.6	0.0	10.8	54.8	8.5	4.3	18.8
Land	503.8	500.8	548.4	18.4	129.1	540.7	553.4	0.0	17.6	130.9	23.6	95.7	101.4
Water	690.7	720.9	716.9	78.7	84.5	691.9	716.3	0.0	0.6	86.6	12.1	0.7	102.5

Sub-total = IES	499.5	418.6	448.8	19.3	73.6	498.0	439.2	0.0	25.6	87.1	19.8	132.8	118.3
Indsuties	95.8	100.3	100.3	1.2	23.2	98.7	106.8	0.0	1.3	24.1	22.6	102.2	103.9
Jute and Text	80.4	75.3	80.1	2.0	8.9	77.3	74.8	0.0	9.3	16.9	22.6	451.4	189.0
Commerce	140.3	106.0	104.8	7.9	15.7	179.7	90.2	0.0	4.7	15.5	17.2	59.7	98.7
Labour	48.8	52.8	72.4	4.0	10.1	64.0	73.2	0.0	4.2	10.8	14.7	106.5	106.2
Expatriates	134.2	84.2	91.3	4.1	15.6	78.2	94.2	0.0	6.1	19.8	21.0	149.5	126.9
Sub-total = TC	3240.2	3536.6	3546.2	152.4	551.0	3515.0	3841.5	0.0	186.8	535.6	13.9	122.6	97.2
Roads & Railways	2632.2	2852.4	1334.1	122.0	410.1	2811.8	1592.6	0.0	159.3	411.2	25.8	130.5	100.3
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	1.1	5.2	190.1	216.6	0.0	1.5	5.7	2.6	133.1	109.9
Civil Aviation	21.9	78.7	78.4	0.8	19.6	83.4	22.0	0.0	1.5	3.7	16.9	179.9	19.0
Post&Tele.	399.1	414.5	416.0	28.4	116.2	428.5	420.3	0.0	24.5	114.8	27.3	86.1	98.8
Sub-total = Interest	1563.6	17996.3	19795.8	1641.7	4184.5	20136.3	23301.9	0.0	2075.4	5465.6	23.5	126.4	130.6
Domestic	1421.3	16518.7	18144.7	1547.0	3961.4	18588.6	21603.5	0.0	1941.1	4984.8	23.1	125.5	125.8
Foreign	1422.9	1477.6	1651.0	94.6	223.1	1547.7	1698.4	0.0	134.3	480.8	28.3	141.9	215.5
Total Non-Development Revenue Expenditure	8373.4	104236.5	102127.6	5442.1	17118.5	95742.7	112898.5	0.0	6463.6	19315.6	17.1	118.8	112.8

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

(In crore taka)

	A11	B12	RB12	A12 (September)	A12 (Up to September)	B13	RB13	A13(September)	A12	A13(up to September)	A12 (upto September) as % of B12	A13(up to September) as % B13
Sub-total = GPS	976.1	2355.3	1486.4	31.3	46.0	2932.6	0.0	16.9	750.0	39.5	2.0	1.3
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
PMO	287.9	353.2	259.5	9.3	9.4	330.6	0.0	0.1	240.6	0.3	2.7	0.1
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
Election Com.	170.0	220.4	144.2	2.5	6.4	195.5	0.0	0.0	81.6	0.1	2.9	0.0
Establishment	108.3	139.6	118.9	3.6	3.6	120.1	0.0	0.5	119.4	0.5	2.6	0.5
Public Service Com	6.0	6.0	6.0	0.0		12.5		0.0	5.4	0.0	0.0	0.0
Finance Div	63.1	140.1	159.1	15.8	22.9	197.7	0.0	15.0	115.1	29.5	16.3	14.9
Banking Division	70.4	168.1	174.6	0.0	0.0	104.8	0.0	0.8	56.0	0.8	0.0	0.0
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
ERD	9.5	12.6	16.6	0.0	0.0	33.1	0.0	0.0	6.1	0.1	0.3	0.2
Planning Div	37.1	1114.8	484.3	0.1	3.5	1581.7	0.0	0.1	31.2	7.2	0.3	0.5
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
Statistics Div	164.9	11.9	32.5	0.1	0.2	165.9	0.0	0.3	32.3	0.4	1.5	0.2
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
Sub-total = LGRD	8289.1	10299.8	10025.6	240.2	1129.8	12102.4	0.0	731.6	9112.7	1689.6	11.0	14.0
LGD	7573.5	9404.7	8895.6	3.5	1056.6	10815.2	0.0	628.8	7988.4	1545.4	11.2	14.3
RD	414.0	576.8	811.4	19.6	31.9	868.2	0.0	102.7	798.3	118.3	5.5	13.6
CHT	301.7	318.3	318.6	1.9	41.2	419.0	0.0	0.1	325.9	25.9	13.0	6.2
Sub-total = Defence	185.1	307.8	251.6	1.9	1.7	245.8	0.0	1.3	252.0	6.2	0.6	2.5
Defence Service	185.1	307.8	251.6	1.9	1.7	245.8	0.0	1.3	252.0	6.2	0.6	2.5
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
Sub-total=POS	557.4	637.6	623.1	11.4	19.3	652.3	0.0	26.8	580.6	37.6	3.0	5.8

Law & Justice	65.0	144.2	119.8	6.8	6.7	113.9	0.0	15.3	112.1	15.3	4.7	13.4
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
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
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
Ministry of Home Aff.	489.6	482.3	488.1	4.5	12.6	531.4	0.0	11.6	460.9	22.3	2.6	4.2
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
Sub-total = Edu	4872.0	5871.7	4555.9	163.8	284.1	7402.0	0.0	383.2	4388.7	559.3	4.8	7.6
PMED	3151.2	3514.0	2460.3	78.7	160.3	4382.1	0.0	176.7	2408.0	276.5	4.6	6.3
Education	1597.6	2143.0	1975.8	48.8	65.8	2553.9	0.0	185.6	1867.1	249.4	3.1	9.8
Sc. & Tech.	123.2	214.7	90.9	36.3	58.0	171.7	0.0	16.4	95.4	25.8	27.0	15.0
ICT												
Sub-total = Health	2550.5	3561.8	3035.6	2.5	9.5	3825.4	0.0	78.1	2413.6	110.7	0.3	2.9
HFWD	2550.5	3561.8	3035.6	2.5	9.5	3825.4	0.0	78.1	2413.6	110.7	0.3	2.9
Sub-total = SSW	1313.4	2512.8	2159.5	9.6	44.0	2512.9	0.0	21.1	1915.4	75.2	1.7	3.0
SW	89.3	262.0	175.1	1.3	2.9	227.7	0.0	4.0	139.5	7.1	1.1	3.1
Women's Aff.	159.0	161.4	181.4	0.3	17.4	225.4	0.0	1.5	98.1	10.7	10.8	4.7
Lib. Affairs	24.2	210.4	69.5	0.0	3.3	170.8	0.0	6.6	63.7	7.0	1.6	4.1
Food	216.7	425.0	253.4	7.9	20.1	334.1	0.0	8.5	245.4	37.1	4.7	11.1
Disaster & Relief	824.3	1454.0	1480.1	0.1	0.2	1554.9	0.0	0.5	1368.7	13.3	0.0	0.0
Sub-total = HCS	475.4	686.1	501.8	80.9	81.8	589.0	0.0	25.1	489.7	52.5	11.9	8.9
Housing	475.4	686.1	501.8	80.9	81.8	589.0	0.0	25.1	489.7	52.5	11.9	8.9
Sub-total = RCRA	611.8	688.4	411.3	37.3	59.7	518.4	0.0	31.2	393.3	70.9	8.7	13.7
Information	85.0	117.0	63.2	0.3	5.5	63.8	0.0	0.1	53.0	0.2	4.7	0.3
Cultural Aff.	75.0	106.0	77.9	1.5	8.8	33.3	0.0	2.0	68.5	2.0	8.3	6.1
Religious Aff.	152.3	161.1	150.8	33.4	39.6	153.0	0.0	0.8	150.9	36.8	24.6	24.0
Youth	299.4	304.3	119.4	2.1	5.9	268.3	0.0	28.3	121.0	32.0	1.9	11.9
Sub-total = FE	7015.2	8266.7	7911.9	296.1	2056.2	9498.1	0.0	663.3	7638.6	1213.5	24.9	12.8
Energy	987.2	1114.0	726.1	20.9	21.6	1608.4	0.0	83.5	679.0	83.5	1.9	5.2
Power	6028.0	7152.7	7185.8	275.2	2034.6	7889.6	0.0	579.9	6959.6	1130.0	28.4	14.3
Sub-total = Agr	2910.4	3461.7	3369.5	167.7	296.4	4356.0	0.0	311.4	3198.0	398.6	8.6	9.2
Agriculture	1025.4	1037.7	1021.5	101.6	203.8	1242.0	0.0	85.2	997.8	147.6	19.6	11.9
Fisheries	279.7	467.9	416.1	21.1	34.7	432.3	0.0	18.8	411.4	32.8	7.4	7.6
Environment	171.2	276.4	300.7	7.3	10.5	325.2	0.0	9.0	278.3	19.3	3.8	5.9
Land	85.1	173.1	87.2	0.2	2.8	180.2	0.0	0.9	67.9	1.4	1.6	0.8
Water	1349.1	1506.6	1544.1	37.5	44.5	2176.4	0.0	197.5	1442.5	197.5	3.0	9.1
Sub-total = IES	436.8	882.5	1113.7	61.8	68.2	2329.5	0.0	49.6	1074.9	54.8	7.7	2.4
Industries	303.0	525.8	785.7	60.0	66.1	1737.0	0.0	41.9	793.4	43.2	12.6	2.5
Textiles	61.7	122.5	99.4	1.7	2.0	157.5	0.0	1.5	91.3	3.7	1.6	2.3
Commerce	38.8	57.8	101.5	0.0	0.0	103.5	0.0	0.1	88.0	0.1	0.0	0.1
Labour	20.6	29.3	23.7	0.0	0.0	127.8	0.0	0.4	8.5	0.4	0.0	0.3
Expatriates' Welfare and Overseas Employment	12.7	147.0	103.4	0.0	0.1	203.7	0.0	5.7	93.6	7.4	0.1	3.6
Sub-total = TC	3809.1	7743.9	6917.8	124.7	344.1	9474.6	0.0	258.7	5206.4	738.0	4.4	7.8
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
Bridges Division	384.1	2245.0	688.1	0.0	0.0	1151.0	0.0	82.5	417.8	150.5	0.0	13.1
Shipping	267.8	461.9	279.4	11.8	16.8	717.8	0.0	6.3	257.3	12.5	3.6	1.7
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
Post and Tele.	178.4	221.8	809.4	0.1	3.3	1316.9	0.0	0.7	27.7	10.6	1.5	0.8
a. Total	34002.3	47276.0	42363.7	1228.9	4441.0	56439.0	0.0	2598.4	37413.8	5046.5	9.4	8.9