# MONTHLY REPORT ON **FISCAL POSITION**

# (September 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 September FY10, 25.1% of the **Revenue** target of the budget has been collected.
- **Revenue Expenditure** incurred over this time is 15.9 % of the Budget for FY 10.
- **Development Expenditure** during the same period is about 7.1% of the development budget for the FY 10, implying under utilization and possibly underreporting.
- **Overall Balance** up to September FY10 as percentage of the estimated GDP is about -0.13%.

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# Monthly Report on Fiscal Position<sup>1</sup> September 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%).

(In Crore Taka)

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Sectors	B08	RB09	A09	Sector's Share of A09 (in %)	RB09 as % B09	A09 as% of RB09	B09	B09 as % of BO8	A10 (up to Sep)	B10 as % of RB09	B10 as % of A09	A10 (up to Sep) as % B10	
GPS	11521.6	8516. <mark>1</mark>	6284.6	11.3	73.9	73.8	16739.4	145.3	905.1	196.6	266.4	5.4	
LGRD	1528.6	1604.9	1267.1	2.3	105.0	79.0	1562.6	102.2	251.4	97.4	123.3	16.1	
Defence	6482.4	67 <mark>87</mark> .2	6175.9	11.1	104.7	91.0	6790.4	104.8	841.9	100.0	109.9	12.4	
POS	5327.3	5597.8	4906.2	8.8	105.1	87.6	5592.7	105.0	1247.1	99.9	114.0	22.3	
Edu	9602.6	9328.9	9022.2	16.2	97.2	96.7	10282.5	107.1	2 <mark>81</mark> 1.4	110.2	114.0	27.3	
Hlth	3653.3	3581.1	3168.6	5.7	98.0	88.5	3905.2	106.9	778.3	109.1	123.2	19.9	
SSW	6059.0	5968.5	2775.6	5.0	98.5	46.5	7188.7	118.6	422.8	120.4	259.0	5.9	
Housing	649.7	649.5	650.9	1.2	100.0	100.2	683.2	105.2	80.6	105.2	105.0	11.8	
RCRA	501.0	730.7	697.2	1.2	145.8	95.4	532.2	106.2	86.1	72.8	76.3	16.2	
FE	30.9	31.3	29.9	0.1	101.2	95.5	32.2	104.0	7.5	102.7	107.5	23.3	
Agri	6959.6	8410.8	7739.2	13.9	120.9	92.0	6575.7	94.5	609.2	78.2	85.0	9.3	
IES	353.6	382.8	368.7	0.7	108.3	96.3	338.7	95.8	48.1	88.5	91.9	14.2	
Trans	2672.0	2701.1	2379.9	4.3	101.1	88.1	2633.4	98.6	280.4	97.5	110.7	10.6	
Interest	12565.2	133 <mark>14</mark> .6	10317.5	18.5	106.0	77.5	15808.5	125.8	2545.2	118.7	153.2	16.1	
Total	67906.8	67605.1	55783.5	100.0	99.6	82.5	78665.7	115.8	10915.1	116.4	141.0	13.9	

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

#### 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 Sep FY 10 was 7.9% lower than the corresponding period of the previous fiscal year.
- $\Rightarrow$  Up to Sep FY10, 13.9% of the Revenue Budget for the FY 10 has been spent.

<sup>&</sup>lt;sup>1</sup> This report is based on data generated in the CGA System and the analysis is based on gross basis.

<sup>&</sup>lt;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.

Sac-team         CP         CP        CP        CP <thc< th=""><th>Table a.2:Re</th><th>venue</th><th>: Ехре</th><th>nanur</th><th></th><th>istry-w</th><th>Ise Ex</th><th>penar</th><th></th><th>allern (</th><th>p to se</th><th>ргти</th><th>(In Cr</th><th>ore ik.)</th></thc<>	Table a.2:Re	venue	: Ехре	nanur		istry-w	Ise Ex	penar		allern (	p to se	ргти	(In Cr	ore ik.)
Preadem         15         6         0         7         2.2         6.8         0         7.7         10.8         7.2         7.8         7.10		A08	B09	RB09			AO9	B10	RB10	A10(Sep)		Sep) as %		A09 (up to
Preadem         15         6         0         7         2.2         6.8         0         7.7         10.8         7.2         7.8         7.10	Sub-total = GPS	7156.4	11521.6	8516.1	664.0	895 1	6284 6	16739.4	451.2	668.3	905.1	5.4	100.6	101 1
Partament         17.1         40.7         44.3         2.4         4.3         2.5         4.5         0         0.7         1.15         D.11         D.11 <thd.1< th=""> <thd.11<< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>105.6</td></thd.11<<></thd.1<>														105.6
Calma DV         13.3         15.2         16.0         1.2         2.4         1.2         1.5         0.0         1.1         3.7         19.9         19.23														266.8
Biesten Com         63.3         440.2         441.4         40.0         877.8         930.5         0.00         4.4         64.5         7.2         830.6         97.7         933.6         980.6         90.0         982.7         933.6         980.7         933.6         980.7         933.6         933.7         933.6         111.7         133.6         114.4         1.4         3.5         24.6         97.7         938.6         111.7         133.7         114.4         1.4         3.5         24.6         97.7         938.6         111.7         133.7	PMO	80.9	87.8	94.5	8.3	18.3	79.6	92.8	0.0	10.1	19.6	21.1	120.8	107.2
Eaub         9752         970.         972.         933.8         982.7         980.7         973.8         980.7         973.8         980.7         980	Cabinet Div	13.3	15.8		1.2	2.6		18.5	0.0	1.8	3.7	19.9	152.3	142.1
PSC         8.2         12.0         12.0         12.0         12.0         13.0         14.0         14.1         13.0         24.6         14.2         13.0         14.6         14.2         13.0         14.6         14.2         13.0         14.6         14.2         13.0         14.6         13.0         12.2         13.0         13.0         12.2         10.0         13.0         12.2         10.0         13.0         12.2         10.0         13.0         12.2         10.0         13.0         12.2         10.0         13.0         12.2         10.0         13.0         12.2         10.0         1	Election Com	63.3	462.3	461.8	4.5	10.3	327.8	355.5	0.0	4.6	8.5	2.4	100.6	82.7
France Div         627.4         606.4         787.4         52.6         88.3         760.0         66.7         63.7         77.8         92.0         78.4         0.0         66.7         11.1         11.2	Estab	575.0	670.1	695.5	70.6	137.3	633.8	662.9	0.0	69.2	134.5	20.3	98.0	97.9
IRD         68-7         80.1         975.0         750.8         750.9         750	PSC	8.2	12.5	12.9	1.0	2.2	11.9	13.9	16.4	1.4	3.5	24.8	142.6	153.8
ERD         662         863         9104         9135         201         446         665         728.0         0.0         35         0.0         27.7         197.40         197.42           MED         6.0         6.1         8.0         0.7         1.5         1.6         7.8         1.2         0.7         1.7         198.8         8.7         0.0         25.5         7.5         2.12         9.00         1.9         1.9         7.8         3.28         3.28         3.28         3.28         3.28         0.0         0.1         0.2         1.65         1.99         1.1         1.95         1.95         1.95         1.95         1.95         1.92         0.0         0.0         0.2         1.95 <td>Finance Div</td> <td>5274.8</td> <td>8904.6</td> <td>5762.4</td> <td>478.0</td> <td>517.7</td> <td>3929.1</td> <td>14178.3</td> <td>285.9</td> <td>466.8</td> <td>511.7</td> <td>3.6</td> <td>97.7</td> <td>98.8</td>	Finance Div	5274.8	8904.6	5762.4	478.0	517.7	3929.1	14178.3	285.9	466.8	511.7	3.6	97.7	98.8
Pinning bv         B84         955         1055         115         225         977         1211         1311         124         242         220         919         919         919           Foreign AH         2825         3775         2418         223         773         3229         3257         0.0         2555         725         221         800         1916           Sub-rotal -LGRD         13371         112586         10000         101         0.0         100         0.0         100         0.0         100         0.0         100         0.0         100         0.0         100         0.0         100         0.0         100	IRD	664.7	826.1	877.8	52.5	89.3	750.9	784.9	0.0	66.7	101.4	12.9	127.2	113.6
MED         60         67         88         102         07         17         198         070         070           Ton Orbitogham         000	ERD	62.2	85.0	87.3	2.0	4.6	65.5	78.9	0.0	3.5	6.2	7.8	173.6	134.4
Forega. Art         28.92         39.67         32.83         38.67         0.01         29.55         75.55         22.12         99.01         105           Sub-total-LABD         1337.11         1328.66         100.90         10         10         10         0.00         10.01	Planning Div	89.4	95.9	104.9	13.5	25.9	97.7	121.1	131.1	12.4	24.2	20.0	91.9	93.4
Tax Ornboximum         0.0         0.0         0.1         0.0         0.1         0.2         0.16         0.90         0.16         0.22         0.16         1155           Sub-total L GRO         0.70         1160         1174         1155         1155         1100         1124           GDD         0.716         1173         11894         0.42         1456         1176         1270         1160         1173           CHT         2100         1174         1183         1193         100         1172         1160         1173           Del<         5652         6427         2101         0.50         1570         1570         1531         152         157         1573         155         550         1771         155         550         1771         1530         152	IMED	6.0	6.1	8.0	0.7	1.5	6.7	8.8	10.2	0.7	1.7	19.8	87.9	116.5
Sub-total LGRD         1125.6         1160.0         125.7         115.7         115.2         100         115.4         271.0         271.0         115.9         145.2           CDD         974.6         1103.3         1103.4         1101.9         1101.9         100.0         1105.5         271.0         271.0         271.0         115.9         144.4           RD Nr         446.0         178.1         105.4         1101.9         100.0         100.0         40.5         60.3         101.0         110.0         110.0         100.0         100.0         40.5         60.0         100.0         100.0         40.5         60.0         100.0         40.5         60.0         10	Foreign Aff	295.2	307.6	341.9	28.3	78.3	328.9	356.7	0.0	25.5	75.5	21.2	90.1	96.4
LGD         9780         1103.2         1198.4         0.42         14.55         1060         1105         0.00         106.5         212.0         77.6         156.0         192.0           ChT         2100         24.45         178.1         193.0         177.2         193.0         177.1         195.0         177.1         195.0         177.1         195.0         177.2         197.0	Tax Ombudsman	0.0	0.0	0.0	0.1	0.1	0.9	1.0	0.0	0.1	0.2	16.8	89.9	115.7
RD Dw         14.66         178.         198.         191.         20.6         77.2         1.67.5         0.0         90.6         44.5         24.0         160.0         172.           Dort         2010         2.2         20.0         2.0         2.8         99.2         0.0         8.4         99.2         0.0         8.4         99.2         0.0         8.4         99.2         0.0         8.4         10.7         117.1         155.5           Sub-toal-PCS         107.2         101.0         99.21         39.25         987.4         0.0         817.6         12.2         11.0         57.7         73.5         0.0         44.4         9.3         2.21         86.6         101.         14.4         9.3         2.21         86.6         101.         14.4         9.3         2.21         86.6         101.         14.4         9.3         14.4         9.3         100.5         100	Sub-total = LGRD	1337.1	1528.6	1604.9	123.5	176.5	1267.1	1562.6	0.0	196.4	251.4	16.1	159.1	142.4
ChT         210         0.2         0.2         0.4         0.8         198.2         0.0         0.4         0.0         0.3         171.1         155.3           Sub-total = Dutation         6633.2         640.4         677.2         510.8         993.1         77.9         553.6         841.9         12.4         71.1         55.7         77.9           Dell-Other         120.0         107.5         110.4         21.3         23.2         135.6         115.2         0.0         11.9         42.3         12.3         95.6         10.1           Law & Parlin         227.8         355.6         228.2         47.1         84.5         26.2         228.8         0.0         44.4         8.3         24.4         96.5         10.1           Law & Parlin         227.7         13.0         24.4         98.5         10.2         14.4         98.5         10.6         10.1         10.5         10.2         10.6         10.3	LGD	979.6	1103.3	1189.4	104.2	145.5	1080.1	1195.9	0.0	165.5	210.2	17.6	158.9	144.5
Sub-tatal         Delfance         66332         6373         6871         67780         7700         700         9338         8819         12.4         71.2         P00           Dell-Othere         1200         1073         11676         2123         3280         1336         1152         70         9513         9117         22.7         13567         773           Sub-total-PCS         44272         53273         55076         64.4         122.48         40062         55827         905.4         615.4         124.71         22.3         96.6         101.           Wark Partia         227.8         3530         22.6         44.7         84.9         0.0         44.4         80.07         22.4         850.5         115.2         21.5         65.7         70.0         53.4         89.3         115.2         21.5         65.7         70.0         14.4         89.3         70.0         14.4         89.3         70.0         14.4         89.3         70.0         10.0         70.0         10.0         70.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0 </td <td>RD Div</td> <td>146.6</td> <td>178.1</td> <td>185.4</td> <td>19.1</td> <td>30.6</td> <td>178.2</td> <td>168.5</td> <td>0.0</td> <td>30.6</td> <td>40.5</td> <td>24.0</td> <td>160.0</td> <td>132.2</td>	RD Div	146.6	178.1	185.4	19.1	30.6	178.2	168.5	0.0	30.6	40.5	24.0	160.0	132.2
Del. Service         6833.2         637.1         667.8         449.5         697.4         6042.3         697.5         7.0         91.1         91.7         10.6         12.7         17.9         91.7           Sub-tdat-POS         4422         522.7         530.5         11.0         12.3         32.9         33.6         11.5         0.0         14.1         12.2         17.6         57.7           Sub-tdat-POS         442.2         522.6         47.1         44.0         12.2         14.4         90.5         10.0         44.1         9.0         20.1         12.5         14.6         28.4         37.1         14.4         9.0         51.0         12.4         90.5         10.0         12.4         90.7         10.0         12.4         80.7         10.0         12.4         12.7         15.0         12.4         80.7         10.0         10.0         10.0         10.0         10.0         10.0         13.1         21.4         12.4         80.7         10.0         13.1         21.4         13.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0         10.0		210.9	247.2	230.1	0.2	0.4	8.8	198.2	0.0	0.4	0.6	0.3	171.1	155.6
Det-Omen         120         0173         110.4         21.3         33.6         115.2         0.0         11.9         24.3         21.1         65.7         77.8           Law & Partia         227.6         335.0         226.2         64.1         122.4         0862         552.7         965.4         615.4         122.1         95.6         101.5           Law & Partia         224.6         335.0         226.2         27.8.6         0.0         44.4         80.7         22.0         95.6         101.5         101.6         95.6         112.5         42.1         96.5         101.1         95.7         75.6         75.6         12.8         122.4         24.5         22.4         28.5         112.5         101.6         95.7         106.0         91.7         98.6         106.6         105.6         101.6         101.6         101.6         101.6         101.6         101.6         101.6         101.6         101.6         101.6         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0         101.0														90.5
Sub-toulePOS         4422         537.3         5597.8         64.41         1224.9         4006.2         550.2         95.6.4         115.4         1247.1         22.3         95.6         101.           Law & Purlis.         227.6         335.0         282.5         47.1         44.9         90.2         27.8         0.0         44.8         80.7         28.8         95.1         95.6         101.           Horm ART.         4147.0         494.0.2         524.1         58.9         112.5         452.2         27.0         0.0         43.4         80.5         100.         106.7         106														91.1
Lam & Parlin         2226         335         22026         47.1         84.5         282.2         27.8         0.0         44.4         80.7         28.9         95.1         95.5           Supreme Court         28.8         31.8         37.1         4.8         92.3         64.4         37.2         0.0         4.4         80.3         24.9         90.5         100.           Ami Corruption Corm         23.8         19.4         28.8         12.2         45.4         22.4         24.2         24.5         0.0         13.3         22.4         98.0         100.         100.         100.         100.         100.0         1														73.8
Supreme Court         288         31.9         37.1         4.9         9.2         3.4         9.7.2         0.0         4.4         4.9         2.4.9         90.5         10100           Ant Corruption Comp         22.8         19.4         26.8         112.5         42.1         22.2         22.2         22.2         22.2         22.3         22.1         22.														101.8
Home Att.         41470         49402         52414         9853         91255         49629         52542         9709         6533         11521         2119         957         1102           And Corruption Com         233         19,4         828.3         32         5.6         218         224         24.5         2.7         5.0         22.4         836.8         100.2           PME         2864.7         3602.7         3464.4         523.2         945.4         323.8         0.0         753.4         784.8         100.2         101.6           Sc. & Tech         104.9         131.6         213.8         60.0         653.3         586.1         422.4         738.1         1366.6         3005.2         0.0         427.4         778.3         19.9         101.2         100.5           Sub-total = Healt         241.4         335.1         422.4         738.1         1366.6         3005.2         0.0         427.4         778.3         19.9         101.2         100.5         100.2         107.2         107.2         107.2         107.2         107.2         107.2         107.2         107.2         107.2         107.2         107.2         105.5         108.0         108.0														95.5
Anti Compution Com       238       194       288       32       56       218       22.4       245       2.7       50       22.4       88.7         Sub-total = Edu       8143.3       9602.6       9328.9       1356.6       2633.0       9022.2       1028.5       100       1331.2       2811.4       27.3       98.0       106.         Education       563.7       5686.3       573.27       806.9       1665.6       561.35       523.8       0.0       793.4       1794.1       826.5       981.0       107.         Sub-total = Health       2614.4       3653.3       3581.1       422.4       738.1       3168.6       3905.2       0.0       427.4       778.3       19.9       101.2       105.         Sub-total = SSW       274.6       6050.3       598.8       1402.6       1433.3       277.6       718.7       19.9       10.1       11.1       10.5       50.0       12.7       12.4       155.5       108.1       19.3       12.2       356.6       11.0       0.6       3.10.3       0.9       67.4       77.8       12.9       10.0       1.7       12.7       12.4       12.5       10.0       1.7       12.4       12.9       10.0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>														
Sub-total = Edu         9143.2         9026.8         9289.3         9828.9         9282.9         945.4         2282.1         977.3         96.0         106.           PME         2964.7         3662.7         3464.4         523.2         945.4         3283.4         3749.5         0.0         524.3         988.5         284.4         100.2         101.4           Sc. & Tech         10.40         131.6         265.3         5861.1         422.4         738.1         1316.6         2893.5         0.0         132.7         788.3         19.9         101.2         101.5           Sub-total = Healt         3853.3         3861.1         422.4         738.1         1366.6         3905.2         0.0         447.4         778.3         19.9         101.2         101.5           Sub-total = SKW         274.6         606.0         0968.7         199.8         101.2         100.2         257.2         245.8         50.0         67.4         27.8         100.5         10.3         0.9         67.4         27.8         10.0         6.3         10.0         6.3         10.0         143.3         143.4         49.1         50.5         57.7         12.0         10.0         14.1         80.6														
PME         2884.7         3602.7         3486.4         5732.7         808.9         1666.6         6613.5         6293.6         0.0         7734.1         988.5         28.4         1002         104.4           Education         5053.7         568.3         5732.7         808.9         1666.6         6613.5         6293.6         0.0         7734.1         1794.1         28.5         98.6         106.1           Sub-total = Health         2614.4         3653.3         3581.1         422.4         738.1         3188.6         3905.2         0.0         427.4         777.3         19.9         101.2         105.5           Sub-total = SSW         2745.6         0590.5         1402.6         1436.3         277.6         7188.7         0.0         942.7         473.3         19.9         101.2         105.5           Social Weil         741.9         918.6         1921.0         176.6         1788.7         10.0         942.7         422.8         5.9         27.6         172.6           Social Weil         741.9         918.6         192.1         176.5         178.0         10.0         163.1         10.3         0.0         441         80.8         5.6         10.6         10.8 </td <td></td> <td>89.2</td>														89.2
Education         59327         8089         1665.6         6613.5         6293.6         0.0         773.4         179.41         28.5         98.1         1107.           Sc. & Tech         104.9         131.6         131.8         26.5         27.0         124.6         239.5         0.0         133.5         28.8         12.0         51.0         106.           Sc. & Tech         1841.4         3663.3         368.1         422.4         738.1         3186.6         3905.2         0.0         427.4         773.3         19.9         101.2         105.           Sub-total = SWA         274.5         1040.6         980.5         106.3         107.7         124.8         19.9         101.2         105.         105.6         19.7         124.8         129.2         0.0         225.7         245.9         20.6         127.7         124.4           Women Alft.         821.2         1215.5         130.1         457.8         0.0         143.3         143.4         40.9         580.8         580.8         580.8         118.8         20.1         116.8         22.4         20.6         127.7         124.4         23.0         0.5         13.0         13.7         22.2         20.0														
Sc. & Tech         104.9         131.6         131.8         28.5         27.0         124.6         239.5         0.0         13.5         28.8         11.20         61.0         106.8           Sub-total = Health         2614.4         3663.3         3681.1         422.4         738.1         3168.6         3905.2         0.0         427.4         777.3         19.9         101.2         105.5           Sub-total = SSW         274.5         8069.3         581.4         422.6         143.3         277.6         718.7         0.0         367.7         422.8         5.9         27.6         279.9           Social Wel.         741.9         918.6         921.0         176.8         177.6         718.7         0.0         6.3         10.3         0.0         6.74         79.9           Liberation Aff.         105.6         159.1         119.1         147.5         0.0         143.3         143.4         443.1         580.8         576.7         168.0         100.7         650.9         683.2         0.0         441.1         80.6         11.8         62.4         80.1         16.2         480.7         70.7         75.7         86.4         97.2         252.2         0.0         5.4<														
Sub-total = Health         2614.4         3653.3         3581.1         422.4         738.1         3168.6         3905.2         0.0         427.4         778.3         19.9         101.2         105.           HFW         2641.4         3653.3         3581.1         422.4         738.1         3168.6         3905.2         0.0         427.4         778.3         19.9         101.2         105.           Social Weil.         741.9         918.6         921.0         176.8         1797.1         909.8         1191.2         0.0         223.7         245.9         20.6         127.7         124.           Ubmen Alf.         1205.5         1080.5         124.7         24.8         158.0         292.3         0.0         143.3         143.4         49.1         580.8         578.           Food & Disaster Mart         1077.1         3785.9         378.8         1198.4         100.7         650.9         663.2         0.0         41.1         80.6         118.8         62.4         80.0           Sub-total = RCRA         527.5         501.0         730.7         57.0         86.8         697.2         532.2         0.0         42.4         12.9         19.9         10.0         10.1 <td></td>														
HFW         2814.4         3865.3         3581.1         422.4         738.1         3168.6         3905.2         0.0         427.4         778.3         19.9         101.2         105.           Sub-total = SSW         274.8         6069.0         5906.5         1402.6         1436.3         277.5         778.7         778.3         10.3         0.0         287.7         422.8         5.0         127.7         124.           Women Aff.         821.2         1215.5         1098.1         107.6         198.6         1191.2         0.0         225.7         224.5         205.6         107.7         124.           Momen Aff.         1055.6         1660.5         24.7         24.8         158.0         1292.3         0.0         141.3         40.6         118.6         42.4         80.0         578.         578.         578.8         578.8         578.8         579.9         683.2         0.0         41.1         80.6         118.2         48.0         10.1         14.1         80.6         118.4         48.0         10.0         14.2         43.2         0.0         41.1         80.6         110.2         119.9         110.0         118.4         116.5         110.2         110.2														
Sub-total = SSW         2745.8         6059.0         5968.5         1402.6         1436.3         277.6         7188.7         0.0         387.7         442.8         5.9         27.6         29.9           Social Wel.         Y41.9         916.6         921.0         176.8         197.1         909.8         1191.2         0.0         6.3         10.3         0.0         6         17.7         124.           Women AII.         105.6         155.1         160.5         24.7         24.8         158.0         292.3         0.0         143.3         143.4         49.1         580.8         578.           Food & Disaster Mar         107.7         376.9         378.8         1191.8         1201.5         1331.1         475.5         0.0         41.1         80.6         11.8         62.4         80.0           Sub-total = RCR         527.5         501.0         730.7         57.0         88.6         697.2         263.2         0.0         29.4         86.1         16.2         91.8         199.9         120.0           Cultural Afr.         60.3         63.1         64.8         76         10.2         64.5         63.4         0.0         24.4         0.0         14.3														
Sacial Wei.         741.9         918.6         921.0         176.8         197.1         909.8         1191.2         0.0         225.7         245.9         20.6         127.7         124.           Women AT.         121.5         1098.1         9.3         12.9         356.6         1129.7         0.0         6.3         10.3         0.9         67.4         778.           Liberation AT.         1055.5         155.1         1105.6         24.7         24.8         158.0         292.3         0.0         114.3         143.4         449.1         S58.08         578.           Sub-total = HCS         604.8         649.7         649.5         660.0         100.7         650.9         683.2         0.0         41.1         80.6         11.8         62.4         80.0           Sub-total = RCRA         52.7         50.0         70.7         75.0         88.6         697.2         523.2         0.0         29.8         51.0         19.2         13.99         120.0           Cultural AT.         60.3         61.1         64.8         7.6         10.2         44.4         14.1         10.0         16.7         7.7         7.7         7.5         23.3         94.8 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>														
Women Aff.         821.2         1215.5         1098.1         9.3         12.9         356.6         1129.7         0.0         6.3         10.3         0.9         67.4         79.           Liberation Aff.         100.6         159.1         160.5         24.7         24.8         158.0         292.3         0.0         143.3         143.4         481.1         580.8         578.           Food & Disaster Man         107.7         376.59         378.8         1191.8         1201.5         131.1         497.5         0.0         143.3         143.4         480.1         188.6         674.         79.           Sub-total = RCRA         67.7         50.0         70.7         650.9         683.2         0.0         441.1         80.6         118.8         62.4         80.9         120.9         120.9         139.9         120.9         139.9         120.9         139.9         120.9         139.9         120.9         139.9         120.9         139.9         120.9         139.9         120.9         141.1         80.0         161.7         164.1         16.2         91.8         199.9         139.9         120.9         121.9         141.9         130.9         140.9         120.9 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>														
Liberation Aff.         105.6         159.1         160.5         24.7         24.8         158.0         292.3         0.0         143.3         143.4         49.1         580.8         578.           Food & Disaster Man         1077.1         3765.9         3788.9         1191.8         1201.5         1351.1         4975.5         0.0         143.3         143.4         49.1         580.8         578.           Sub-total = HCS         604.8         649.7         649.5         660.0         100.7         650.9         663.2         0.0         41.1         80.6         11.8         62.4         80.           Nub-total = RCRA         527.5         501.0         730.7         57.0         86.8         697.2         532.2         0.0         52.4         86.1         16.2         91.8         91.9         120.0         143.4         71.2         70.7         77.7         72.7         70.7         75.7         86.8         697.2         53.4         7.7         12.2         70.7         75.7         80.8         677.2         20.0         54.4         7.7         12.2         70.7         75.7         80.8         107.3         123.3         94.8         105.8         177.7         12.3														
Food & Disaster Man         1077.1         3765.9         3786.3         1191.8         1201.5         1351.1         4575.5         0.0         12.4         23.2         0.5         1.0         1.1           Sub-total = HCS         604.8         649.7         649.5         660.0         100.7         650.9         683.2         0.0         41.1         80.6         11.8         62.4         80.0           Sub-total = RCRA         527.5         501.0         730.7         57.0         86.8         697.2         532.2         0.0         52.4         86.1         16.2         91.8         99.9         120.0         13.9         139.9         120.0         139.9         120.0         139.9         120.0         139.9         120.0         139.9         120.0         10.4         10.0         1.6         3.5         77.         70.7         75.5         23.3         94.8         150.9         93.2         0.0         0.2         7.5         23.3         94.8         136.8         100.7         25.9         26.7         7.3         20.3         138.1         141.5         0.0         0.4         1.0         1.6         7.7         2.3         94.8         136.9         100.7         150.9 <td></td>														
Sub-total = HCS         604.8         649.7         649.5         66.0         100.7         650.9         683.2         0.0         41.1         80.6         11.8         62.4         80.0           Housing         604.8         649.7         649.5         66.0         100.7         650.9         683.2         0.0         41.1         80.6         11.8         62.4         80.1           Sub-total = RCRA         527.5         501.0         730.7         57.0         88.6         672.7         22.6         0.0         52.4         86.1         162.2         91.8         99.9           Information         296.3         66.0         61.7         42.3         452.7         266.3         0.0         5.4         7.7         12.2         70.7         75.           Religious Aff.         56.0         61.0         62.3         112.5         113.0         61.7         62.1         0.0         0.4         10.0         16.7         22.4         18.7         107.3         123.           Sub-total = FE         27.1         3.0         31.3         2.3         4.7         29.9         32.2         0.0         2.2         7.5         23.3         194.8         158.0 <td></td> <td></td> <td></td> <td>and the second s</td> <td></td>				and the second s										
Housing         604.8         649.7         649.5         66.0         100.7         650.9         683.2         0.0         41.1         80.6         11.8         62.4         80.1           Sub-total = RCRA         527.5         501.0         730.7         57.0         668.8         697.2         532.2         0.0         52.4         86.1         11.2         91.8         99.9           Cultural AIT.         603         63.1         64.8         7.6         10.2         645.6         63.4         0.0         5.4         7.7         12.2         70.7         75.5           Religious Aff.         56.0         61.0         62.3         12.5         13.0         61.7         62.1         0.0         0.4         1.0         1.6         3.5         7.7           Youth         114.8         131.5         145.8         15.6         21.3         118.4         141.5         0.0         0.4         1.0         12.2         7.0         0.0         1.6         7.7         12.2         7.7         2.0         3.7         26.7         27.7         0.0         1.1.9         6.7         24.3         96.9         180.0           Energy         2.7         4.0 </td <td></td>														
Sub-total = RCRA         527.5         501.0         730.7         57.0         86.8         697.2         532.2         0.0         52.4         86.1         116.2         91.8         99.9           Information         296.3         245.4         457.7         21.3         42.3         452.7         266.3         0.0         29.8         51.0         19.2         139.9         120.           Cultural Aff.         60.3         63.1         64.8         7.6         10.2         64.5         63.4         0.0         5.4         7.7         12.2         70.7         75.           Religious Aff.         56.0         61.0         62.3         12.5         13.0         61.7         62.1         0.0         0.4         1.0         16.8         77.           Youth         114.8         131.3         14.8         14.14         10.0         2.2         7.5         2.3         94.8         158.9           Petroleum         24.4         2.90         7.66.7         73.91         31.3         60.92         9.3         114.3         111.           Agriculture         533.3         5516.2         667.8         10.0         355.2         10.43         2.05.0														
Information       2963       2454       457.7       21.3       42.3       452.7       265.3       0.0       29.8       51.0       19.2       139.9       120.         Cultural Mr.       60.3       66.1       66.4       7.6       10.2       64.5       66.4       0.0       5.4       7.7       12.2       70.7       75.         Religious Aff.       56.0       661.0       62.3       12.5       13.0       61.7       62.1       0.0       0.4       1.0       1.6       3.5       7.         Youth       114.8       131.5       145.8       165.6       21.3       118.4       141.5       0.0       0.0       16.7       26.4       18.7       107.3       123.3         Sub-total = FE       27.1       30.9       31.3       2.3       4.7       29.9       32.2       0.0       2.2       7.5       23.3       94.8       158.         Petroleum       24.4       0.0       3.68       77.1       36.7       73.6       76.8       212.9       381.1       7.5       205.0       1147.         Fisheries       323.0       379.8       406.4       58.3       90.8       357.3       396.4       0.0	9													
Cultural Aff.         60.3         63.1         64.8         7.6         10.2         64.5         63.4         0.0         5.4         7.7         12.2         70.7         75.           Religious Aff.         56.0         61.0         62.3         12.5         13.0         61.7         62.1         0.0         0.4         1.0         1.6         3.5         7.           Youth         114.8         131.5         145.8         15.6         21.3         118.4         141.5         0.0         0.2         2.7.5         2.3.3         94.8         158.           Sub-total = Agr         6644.5         6695.6         8410.8         20.0         546.6         773.2         657.7         136.1         331.3         609.2         9.3         114.3         111.           Agriculture         533.3         5516.2         6867.8         10.9         258.6         6249.3         5069.6         76.8         212.9         381.1         7.5         205.0         147.7           Fisheries         323.0         379.8         406.4         58.3         90.8         357.6         370.0         0.0         55.2         104.3         28.2         93.4         97.														
Religious Aff.         56.0         61.0         62.3         12.5         13.0         61.7         62.1         0.0         0.4         1.0         1.6         3.5         7.           Youth         114.8         131.5         145.8         15.6         21.3         118.4         141.5         0.0         16.7         26.4         18.7         107.3         123.3           Sub-total = FE         27.1         30.9         31.3         2.3         4.7         29.9         32.2         0.0         2.2         7.5         23.3         96.8         180.           Petroleum         24.4         2.60         0.3         0.8         17.1         83.6         77.           Sub-total = Agr         6644.5         6959.6         8410.8         290.0         546.6         773.2         657.57         136.1         331.3         609.2         9.3         114.3         111.1           Agriculture         533.3         5516.2         6867.8         103.9         258.6         6249.3         5089.6         76.8         212.9         381.1         7.5         20.0         147.3         1111.1           Land         318.1         340.8         351.7         59.1														
Youth       114.8       131.5       145.8       16.6       21.3       118.4       141.5       0.0       16.7       26.4       18.7       107.3       123.         Sub-total = FE       27.1       30.9       31.3       2.3       4.7       29.9       32.2       0.0       2.2       7.5       23.3       94.8       158.         Petroleum       24.4       26.9       27.7       2.0       3.7       26.7       27.7       0.0       1.9       6.7       24.3       96.9       180.         Energy       2.7       4.0       3.6       0.4       1.0       3.2       4.4       0.0       0.3       0.8       17.1       83.6       77.         Sub-total = Agr       6644.5       6959.6       8410.8       290.0       546.6       773.2       6575.7       136.1       331.3       60.92       9.3       114.3       111.         Agriculture       533.3       5516.2       6867.8       103.9       258.6       6249.3       5069.6       76.8       212.9       381.1       7.5       205.0       147.7         Fisheries       323.0       377.9       10.0       357.6       370.0       0.0       55.2       104.3											·			
Sub-total = FE         27.1         30.9         31.3         2.3         4.7         29.9         32.2         0.0         2.2         7.5         23.3         94.8         158.           Petroleum         24.4         26.9         27.7         2.0         3.7         26.7         27.7         0.0         1.9         6.7         24.3         96.9         180.           Energy         2.7         4.0         3.6         0.4         1.0         3.2         4.4         0.0         0.3         0.8         17.1         83.6         77.           Sub-total = Agr         6644.5         6959.6         8410.8         290.0         546.6         773.2         657.5         136.1         331.3         609.2         9.3         114.3         111.           Agriculture         533.3         5516.2         6687.8         103.9         258.6         6249.3         5069.6         76.8         212.9         381.1         7.5         205.0         147.7           Fisheries         323.0         378.7         142.2         34.4         168.8         190.7         59.3         17.1         38.5         202.2         120.8         1111.           Land         318.1 </td <td></td>														
Petroleum         24.4         26.9         27.7         2.0         3.7         26.7         27.7         0.0         1.9         6.7         24.3         96.9         180.           Energy         2.7         4.0         3.6         0.4         1.0         3.2         4.4         0.0         0.3         0.8         17.1         83.6         77.           Sub-total = Agr         6644.5         6959.6         8410.8         290.0         546.6         7739.2         6575.7         136.1         331.3         609.2         9.3         114.3         111.           Agriculture         5333.3         5516.2         6867.8         10.9         258.6         6249.3         5096.6         76.8         212.9         381.1         7.5         205.0         147.           Fisheries         323.0         379.8         406.4         58.3         90.8         37.3         398.4         0.0         43.9         81.0         20.2         120.8         111.           Land         318.1         340.8         351.7         59.1         107.0         357.6         370.0         0.0         2.2         4.2         0.8         4.1         7.           Sub-total = IES<														
Energy         2.7         4.0         3.6         0.4         1.0         3.2         4.4         0.0         0.3         0.8         17.1         83.6         77.           Sub-total = Agr         6644.5         6959.6         8410.8         290.0         546.6         7739.2         6675.7         136.1         331.3         609.2         9.3         114.3         111.           Agriculture         5333.3         5516.2         6867.8         103.9         258.6         6249.3         5069.6         76.8         212.9         381.1         7.5         205.0         147.           Fisheries         323.0         379.8         406.4         58.3         90.8         357.3         398.4         0.0         43.9         81.0         20.3         75.2         88.           Environment         157.9         177.9         178.7         14.2         34.4         168.8         190.7         59.3         17.1         38.5         20.2         120.8         111.           Land         318.1         340.8         351.7         59.9         606.1         547.1         0.0         2.2         4.2         0.8         4.1         7.           Sub-total = IES														
Sub-total = Agr         6644.5         6959.6         8410.8         290.0         546.6         7739.2         657.7         136.1         331.3         609.2         9.3         114.3         111.           Agriculture         5333.3         5516.2         6867.8         103.9         258.6         6249.3         5069.6         76.8         212.9         381.1         7.5         205.0         147.           Fisheries         323.0         379.8         406.4         58.3         90.8         357.3         398.4         0.0         43.9         81.0         20.3         75.2         89.           Environment         157.9         177.9         178.7         14.2         34.4         168.8         190.7         59.3         17.1         38.5         20.2         120.8         111.           Land         318.1         340.8         351.7         59.1         107.0         357.6         370.0         0.0         25.2         104.3         28.2         93.4         97.           Water         512.3         544.9         606.2         54.5         55.9         66.1         547.1         0.0         27.5         48.1         14.2         20.6         30. <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>77.2</td></tr<>														77.2
Agriculture5333.35516.26687.8103.9258.66249.35069.676.8212.9381.17.5205.0147.Fisheries323.0379.8406.458.390.8357.3398.40.043.981.020.375.289.Environment157.9177.9177.714.234.4168.8190.759.317.138.520.2120.8111.1Land318.1340.8351.759.1107.0357.6370.00.055.2104.328.293.497.Water512.3544.9606.254.555.9606.1547.10.02.24.20.84.17.Sub-total = IES327.5353.6382.8133.3155.8368.7338.70.027.548.114.220.630.Indsuties160.8161.4164.2112.5114.1163.764.00.03.14.77.42.74.Jute and Text50.748.655.748.89.555.748.80.05.18.818.0107.49.2Commerce52.973.679.96.913.577.677.90.07.213.517.3103.9100.Labour20.723.724.13.66.824.823.40.03.26.126.087.990.Expatriates42.546.358.8														111.4
Fisheries         323.0         379.8         406.4         58.3         90.8         357.3         398.4         0.0         43.9         81.0         20.3         75.2         88.9           Environment         157.9         177.9         178.7         14.2         34.4         168.8         190.7         59.3         17.1         38.5         20.2         120.8         111.           Land         318.1         340.8         351.7         59.1         107.0         357.6         370.0         0.0         55.2         104.3         28.2         93.4         97.           Water         512.3         544.9         606.2         54.5         55.9         606.1         547.1         0.0         2.2         4.2         0.8         4.1         7.           Sub-total = IES         327.5         353.6         382.8         133.3         155.8         368.7         338.7         0.0         27.5         48.1         144.2         20.6         30.           Indsuties         160.8         161.4         164.2         112.5         114.1         163.7         7.6         7.7.9         0.0         7.2         13.5         17.3         103.9         100. <tr< td=""><td>÷</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr<>	÷													
Environment         157.9         177.9         178.7         14.2         34.4         168.8         190.7         59.3         17.1         38.5         20.2         120.8         1111.           Land         318.1         340.8         351.7         59.1         107.0         357.6         370.0         0.0         55.2         104.3         28.2         93.4         97.           Water         512.3         544.9         606.2         54.5         55.9         606.1         547.1         0.0         2.2         4.2         0.8         4.1         7.           Sub-total = IES         327.5         353.6         382.8         133.3         155.8         368.7         338.7         0.0         27.5         48.1         14.2         20.6         30.           Indsuties         160.8         161.4         164.2         112.5         114.1         163.7         64.0         0.0         3.1         4.7         4.4         20.6         30.           Jute and Text         50.7         48.6         55.7         48.8         0.0         5.1         8.8         18.0         107.4         92.           Commerce         52.9         73.6         79.9	÷													89.3
Land318.1340.8351.759.1107.0357.6370.00.055.2104.328.293.497.Water512.3544.9606.254.555.9606.1547.10.02.24.20.84.17.Sub-total = IES327.5353.6382.8133.3155.8368.7338.70.027.548.114.220.630.Indsuties160.8161.4164.2112.5114.1163.764.00.03.14.77.42.74.Jute and Text50.748.655.74.89.555.748.80.05.18.818.0107.492.Commerce52.973.679.96.913.577.677.90.07.213.517.3103.9100.Labour20.723.724.13.66.824.823.40.03.26.126.087.990.Expatriates42.546.358.85.511.946.8124.50.08.914.912.0161.1125.Sub-total = TC2804.92672.02701.1204.5367.02379.9263.4318.1113.8280.410.655.676.Roads/Comm1849.7228.22261.4148.4266.71919.42208.60.06.4184.28.343.469.Shipping55.371.4100.5 <td></td> <td>111.9</td>														111.9
Water         512.3         544.9         606.2         54.5         55.9         606.1         547.1         0.0         2.2         4.2         0.8         4.1         7.           Sub-total = IES         327.5         353.6         382.8         133.3         155.8         368.7         338.7         0.0         27.5         48.1         14.2         20.6         30.           Indsuties         160.8         161.4         164.2         112.5         114.1         163.7         64.0         0.0         3.1         4.7         7.4         2.7         4.4           Jute and Text         50.7         48.6         55.7         48.8         0.0         5.1         8.8         18.0         107.4         92.           Commerce         52.9         7.3.6         7.9.9         6.9         13.5         77.6         77.9         0.0         7.2         13.5         17.3         103.9         100.0           Labour         20.7         2.3.7         2.4.1         3.6         6.8         24.8         23.4         0.0         3.2         6.1         26.0         87.9         90.0           Expatriates         42.5         46.3         55.5         11														97.5
Sub-total = IES         327.5         335.6         382.8         133.3         155.8         368.7         338.7         0.0         27.5         48.1         14.2         20.6         330.           Indsuties         160.8         161.4         164.2         112.5         114.1         163.7         64.0         0.0         3.1         4.7         7.4         2.7         4.4           Jute and Text         50.7         48.6         55.7         4.8         9.5         55.7         48.8         0.0         5.1         8.8         18.0         107.4         92.7           Commerce         52.9         7.3.6         7.9.9         6.9         13.5         77.6         77.9         0.0         7.2         13.5         17.3         103.9         100.0           Labour         20.7         2.3.7         2.4.1         3.6         6.8         24.8         23.4         0.0         3.2         6.1         26.0         87.9         90.0           Expatriates         42.5         46.3         5.5         11.9         46.8         124.5         0.0         8.9         14.9         12.0         161.1         125.5           Sub-total = TC         2804.9														7.6
Indsuties       160.8       161.4       164.2       112.5       114.1       163.7       64.0       0.0       3.1       4.7       7.4       2.7       4.4         Jute and Text       50.7       48.6       55.7       4.8       9.5       55.7       48.8       0.0       5.1       8.8       18.0       107.4       92.         Commerce       52.9       73.6       79.9       6.9       13.5       77.6       77.9       0.0       7.2       13.5       17.3       103.9       100.0         Labour       20.7       23.7       24.1       3.6       6.8       24.8       23.4       0.0       3.2       6.1       26.0       87.9       90.0         Expatriates       42.5       46.3       58.8       5.5       11.9       46.8       124.5       0.0       8.9       14.9       12.0       161.1       125.         Sub-total = TC       2804.9       2672.0       2701.1       204.5       367.0       2379.9       2633.4       318.1       113.8       280.4       10.6       55.6       76.         Roads/Comm       1849.7       2288.2       2261.4       148.4       266.7       1919.4       2208.6       0.0<														30.9
Jute and Text       50.7       48.6       55.7       48.8       0.0       5.1       8.8       18.0       107.4       92.         Commerce       52.9       73.6       79.9       6.9       13.5       77.6       77.9       0.0       7.2       13.5       17.3       103.9       100.         Labour       20.7       23.7       24.1       3.6       6.8       24.8       23.4       0.0       3.2       6.1       26.0       87.9       90.         Expatriates       42.5       46.3       58.8       5.5       11.9       46.8       124.5       0.0       8.9       14.9       12.0       161.1       125.         Sub-total = TC       2804.9       2672.0       2701.1       204.5       367.0       2379.9       2633.4       318.1       113.8       280.4       10.6       55.6       76.         Roads/ Comm       1849.7       2288.2       2261.4       148.4       266.7       1919.4       2208.6       0.0       64.4       184.2       8.3       43.4       69.         Shipping       55.3       71.4       100.5       14.3       16.0       99.3       103.8       0.0       1.5       3.2       3.0 <td>Indsuties</td> <td></td> <td>4.2</td>	Indsuties													4.2
Commerce         52.9         73.6         79.9         6.9         13.5         77.6         77.9         0.0         7.2         13.5         17.3         103.9         100.           Labour         20.7         23.7         24.1         3.6         6.8         24.8         23.4         0.0         3.2         6.1         26.0         87.9         90.           Expatriates         42.5         46.3         58.8         5.5         11.9         46.8         124.5         0.0         8.9         14.9         12.0         161.1         125.           Sub-total = TC         2804.9         2672.0         2701.1         204.5         367.0         2379.9         2633.4         318.1         113.8         280.4         10.6         55.6         76.           Roads/Comm         1849.7         2288.2         2261.4         148.4         266.7         1919.4         2208.6         0.0         64.4         184.2         8.3         43.4         69.           Shipping         55.3         71.4         100.5         14.3         16.0         99.3         103.8         0.0         1.5         3.2         3.0         10.7         19.           Civil Aviation </td <td>Jute and Text</td> <td></td> <td></td> <td>55.7</td> <td></td> <td></td> <td></td> <td></td> <td>0.0</td> <td></td> <td></td> <td></td> <td>107.4</td> <td>92.4</td>	Jute and Text			55.7					0.0				107.4	92.4
Labour         20.7         23.7         24.1         3.6         6.8         24.8         23.4         0.0         3.2         6.1         26.0         87.9         90.           Expatriates         42.5         46.3         58.8         5.5         11.9         46.8         124.5         0.0         8.9         14.9         12.0         161.1         125.           Sub-total = TC         2804.9         2672.0         2701.1         204.5         367.0         2379.9         2633.4         318.1         113.8         280.4         10.6         55.6         76.           Roads/ Comm         1849.7         2288.2         2261.4         148.4         266.7         1919.4         2208.6         0.0         64.4         184.2         8.3         43.4         69.           Shipping         55.3         71.4         100.5         14.3         16.0         99.3         103.8         0.0         1.5         3.2         3.0         10.7         19.9           Civil Aviation         6.8         6.3         6.5         0.7         2.0         9.9         6.4         0.0         0.8         2.4         38.1         109.9         120.           Post&Tele.														100.2
Expatriates         42.5         46.3         58.8         5.5         11.9         46.8         124.5         0.0         8.9         14.9         12.0         161.1         125.           Sub-total = TC         2804.9         2672.0         2701.1         204.5         367.0         2379.9         2633.4         318.1         113.8         280.4         10.6         55.6         76.           Roads/ Comm         1849.7         2288.2         2261.4         148.4         266.7         1919.4         2208.6         0.0         64.4         184.2         8.3         43.4         69.           Shipping         55.3         71.4         100.5         14.3         16.0         99.3         103.8         0.0         1.5         3.2         3.0         10.7         19.9           Civil Aviation         6.8         6.3         6.5         0.7         2.0         9.9         6.4         0.0         0.8         2.4         38.1         109.9         120.           Post&Tele.         893.1         306.2         332.7         41.1         82.3         351.4         318.6         318.1         47.1         90.7         28.8         114.6         110. <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>90.0</td></t<>														90.0
Sub-total = TC         2804.9         2672.0         2701.1         204.5         367.0         2379.9         2633.4         318.1         113.8         280.4         10.6         55.6         76.           Roads/ Comm         1849.7         2288.2         2261.4         148.4         266.7         1919.4         2208.6         0.0         64.4         184.2         8.3         43.4         69.           Shipping         55.3         71.4         100.5         14.3         16.0         99.3         103.8         0.0         1.5         3.2         3.0         10.7         19.9           Civil Aviation         6.8         6.3         6.5         0.7         2.0         9.9         6.4         0.0         0.8         2.4         38.1         109.9         120.           Post&Tele.         893.1         306.2         332.7         41.1         82.3         351.4         314.6         318.1         47.1         90.7         28.8         114.6         110.           Sub-total = Interest         8072.2         1256.5         1331.6         1150.1         2555.3         10317.5         15808.5         0.0         998.1         2545.2         16.1         86.8         99.														125.3
Roads/ Comm         1849.7         2288.2         2261.4         148.4         266.7         1919.4         2208.6         0.0         64.4         184.2         8.3         43.4         69.           Shipping         55.3         71.4         100.5         14.3         16.0         99.3         103.8         0.0         1.5         3.2         3.0         10.7         19.9           Civil Aviation         6.8         6.3         6.5         0.7         2.0         9.9         6.4         0.0         0.8         2.4         38.1         109.9         120.           Post&Tele.         893.1         306.2         332.7         41.1         82.3         351.4         314.6         318.1         47.1         90.7         28.8         114.6         110.           Sub-total = Interest         8072.2         12565.2         1331.6         1150.1         2555.3         10317.5         15808.5         0.0         998.1         2545.2         16.1         86.8         99.           Domestic         6910.5         1127.40         1200.3         1077.1         2298.8         9188.1         14471.3         0.0         944.7         2301.2         15.9         87.7         100.		2804.9	2672.0	2701.1	204.5	367.0	2379.9	2633.4	318.1	113.8	280.4	10.6	55.6	76.4
Shipping         55.3         71.4         100.5         14.3         16.0         99.3         103.8         0.0         1.5         3.2         3.0         10.7         19.           Civil Aviation         6.8         6.3         6.5         0.7         2.0         9.9         6.4         0.0         0.8         2.4         38.1         109.9         120.           Post&Tele.         893.1         306.2         332.7         41.1         82.3         351.4         314.6         318.1         47.1         90.7         28.8         114.6         110.           Sub-total = Interest         8072.2         12565.2         13314.6         1150.1         2555.3         10317.5         15808.5         0.0         998.1         2545.2         16.1         86.8         99.           Domestic         6910.5         11274.0         12003.3         1077.1         2298.8         9188.1         14471.3         0.0         944.7         2301.2         15.9         87.7         100.           Foreign         1161.7         1291.3         1311.3         73.0         256.4         1129.3         1337.2         0.0         53.4         243.9         18.2         73.2         95. </td <td>Roads/ Comm</td> <td></td> <td></td> <td>2261.4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>69.1</td>	Roads/ Comm			2261.4										69.1
Civi Aviation         6.8         6.3         6.5         0.7         2.0         9.9         6.4         0.0         0.8         2.4         38.1         109.9         120.           Post&Tele.         893.1         306.2         332.7         41.1         82.3         351.4         314.6         318.1         47.1         90.7         28.8         114.6         110.           Sub-total = Interest         8072.2         12565.2         13314.6         1150.1         2555.3         10317.5         15808.5         0.0         998.1         2545.2         16.1         86.8         99.           Domestic         6910.5         11274.0         12003.3         1077.1         2298.8         9188.1         14471.3         0.0         944.7         2301.2         15.9         87.7         100.           Foreign         1161.7         1291.3         1311.3         73.0         256.4         1129.3         1337.2         0.0         53.4         243.9         18.2         73.2         95.		55.3	71.4	100.5	14.3	16.0	99.3	103.8	0.0	1.5			10.7	19.8
Post&Tele.         893.1         306.2         332.7         41.1         82.3         351.4         314.6         318.1         47.1         90.7         28.8         114.6         110.           Sub-total = Interest         8072.2         12565.2         13314.6         1150.1         2555.3         10317.5         15808.5         0.0         998.1         2545.2         16.1         86.8         99.           Domestic         6910.5         11274.0         12003.3         1077.1         2288.8         918.1         14471.3         0.0         944.7         2301.2         15.9         87.7         100.           Foreign         1161.7         1291.3         1311.3         73.0         256.4         1129.3         1337.2         0.0         53.4         243.9         18.2         73.2         95.														120.8
Sub-total = Interest         8072.2         12565.2         13314.6         1150.1         2555.3         10317.5         15808.5         0.0         998.1         2545.2         16.1         86.8         99.           Domestic         6910.5         11274.0         12003.3         1077.1         2298.8         9188.1         14471.3         0.0         944.7         2301.2         15.9         87.7         100.           Foreign         1161.7         1291.3         1311.3         73.0         256.4         1129.3         1337.2         0.0         53.4         243.9         18.2         73.2         95.									318.1					110.1
Domestic         6910.5         11274.0         12003.3         1077.1         2298.8         9188.1         14471.3         0.0         944.7         2301.2         15.9         87.7         100.           Foreign         1161.7         1291.3         1311.3         73.0         256.4         1129.3         1337.2         0.0         53.4         243.9         18.2         73.2         95.	Sub-total = Interest		12565.2			2555.3	10317.5				2545.2	16.1		99.6
		6910.5							0.0	944.7				100.1
Total 52085.7 67906.8 67605.1 7029.2 11856.1 55783.5 78665.7 1907.7 5556.6 10915.1 13.9 79.1 92.	Foreign	1161.7	1291.3	1311.3	73.0	256.4	1129.3	1337.2	0.0	53.4	243.9	18.2	73.2	95.1
	•			67605.1		11856.1		78665.7	1907.7	5556.6	10915.1	13.9		92.1

➡ Regarding expenditures up to September FY10, 9 (nine) Ministries/Divisions show a utilization of revenue resources more than 25%.

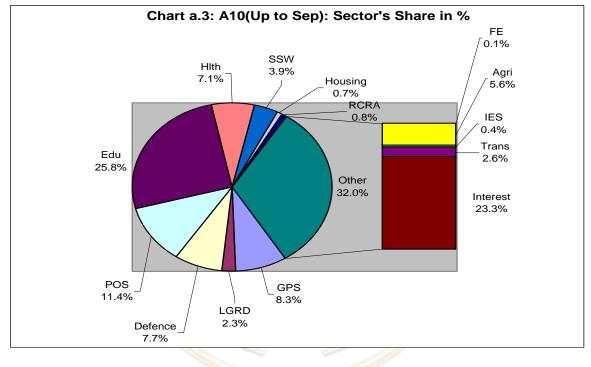


#### a.3 Revenue Expenditure: Broad Sector-wise Allocation

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

Broad Sectors	Admn	SIS	PIS	Agri	Others	Interest
Sector's Share of A09	31.1	30.3	4.3	13.9	1.9	18.5
Sector's Share of B10	37.0		_		-	20.1
Sector's Share of A10 (Upto Sep)	27.4	39.8	2.6	5.6	1.2	23.3

A detail of sector-wise share of revenue expenditure based on the account (up to September) for the FY10 is shown in Chart a.3. Individually, the largest share is in Education (25.8%), followed by Interest (23.3%), Public Order and Safety (11.4%) and GPS(8.3%).



#### a.4 Utilization up to September FY10

Sector-wise utilization of resources (up to September 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%:

- ⇒ POS (22.3%)
- $\Rightarrow$  Education (27.3%)
- ⇒ FE (23.3%)

<sup>&</sup>lt;sup>4</sup> Admn = General Public Services, Defence, and Public Order and Safety,

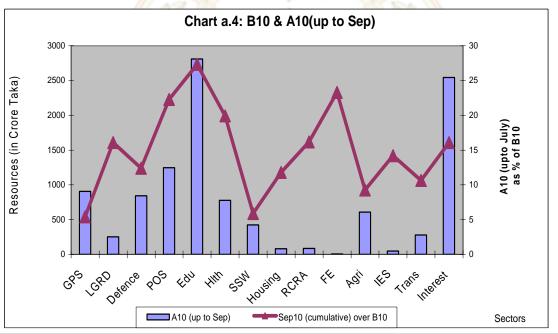
SIS = Social Infrastructure, covers Edu, health, Housing and SSW & LGRD.

PIS = Physical Infrastructure, covers FE and Trans; and Others include RCRA and IES

							(111 CIVIC 14
Sectors	A09 (Sep)	A09 (Up to Sep)	A10 (Sep)	A10 (up to Sep)	Sep 10 over Sep'09 (in %)	Up to Sep10 over Sep 09	Sep10 (cumulative) over B10
GPS	664.0	895.1	668.3	905.1	100.6	101.1	5.4
LGRD	123.5	176.5	196.4	251.4	159.1	142.4	16.1
Defence	510.8	930.3	363.8	841.9	71.2	90.5	12.4
POS	644.1	1224.9	615.4	1247.1	95.6	101.8	22.3
Edu	1358.6	2638.0	1331.2	2811.4	98.0	106.6	27.3
Hlth	422.4	738.1	427.4	778.3	101.2	105.4	19.9
SSW	1402.6	1436.3	387.7	422.8	27.6	29.4	5.9
Housing	66.0	100.7	41.1	80.6	62.4	80.1	11.8
RCRA	57.0	86.8	52.4	86.1	91.8	99.2	16.2
FE	2.3	4.7	2.2	7.5	94.8	158.8	23.3
Agri	290.0	546.6	331.3	609.2	114.3	111.4	9.3
IES	133.3	155.8	27.5	48.1	20.6	30.9	14.2
Trans	204.5	367.0	113.8	280.4	55.6	76.4	10.6
Interest	1150.1	2555 <mark>.3</mark>	998.1	2545.2	86.8	99.6	16.1
Total	7029.2	11856.1	5556.6	10915.1	79.1	92.1	13.9

 Table a.4: Resource Utilization Pattern of and up to September FY 10

 (In Crore Taka)



**b.0 Revenue Expenditure: Economic Classification** 

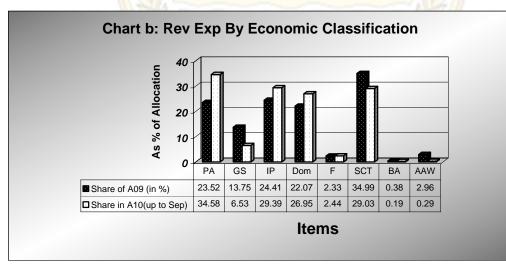
Structure and pattern of Revenue Expenditure according to economic classification are presented in Table b and Chart b (presented in the next page). The following conclusions can be drawn on the basis of them:

- Until September FY10, maximum utilization of Revenue Expenditure as % of B09 has been carried out in two heads: Pay and Allowance (25.5%) and Interest Payments (21.9%).
- 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 September FY10, the following economic categories show a utilization rate of revenue expenditure more than 20.0%: Foreign interest payments (21.5%), Domestic Interest Payment (22.0%), Pay of officers (22.5%), Pay of establishment (26.8%) and Allowances (25.1%).

						In crore	tk.
Description	R B 09	B09	A09	A10 (up to Sep)	B10 as % of RB09	Share of A09 (in %)	A10 (up to Sep) as % B10
Pay and Allowances	15106.2	15989.0	13507.6	4082.4	105.8	23.5	25.5
Pay of Officers	1249.5	1335.6	1196.7	300.1	106.9	2.1	22.5
Pay of Establishment	5771.9	6107.1	5374.8	1637.8	105.8	9.4	26.8
Allowances	8084.7	8546.3	6936.1	2144.5	105.7	12.1	25.1
Goods and Services	9163.9	8870.8	7895.1	770.4	96.8	13.7	8.7
Supplies and Services	6601.3	6323.9	5617.5	637.8	95.8	9.8	10.1
Repairs, Maintainance & Rehabilitation	2562.6	2546.9	2277.7	132.5	99.4	4.0	5.2
Interest Payments	13314.6	15808.5	14017.1	3468.9	118.7	24.4	21.9
Domestic	12003.3	14471.3	12676.2	3181.3	120.6	22.1	22.0
Foreign	<u>13</u> 11.3	1337.2	1340.9	287.6	102.0	2.3	21.5
Subsidies and Current Transfers	25888.9	25751.9	20097.1	3427.0	99.5	35.0	13.3
Subsidies	8373.2	6988.7	6724.6	<mark>5</mark> 21.1	83.5	11.7	7.5
Grants in Aid	13852.9	15092.6	9790.1	2222.4	108.9	17.0	14.7
Contributions to Intl Organisation	43.1	35.5	30.7	4.5	82.3	0.1	12.6
Pensions and Gratuties	3616.7	3632.1	3551.2	678.9	100.4	6.2	18.7
Block Allocation	420.5	4288.3	215.6	22.4	1019.8	0.4	0.5
Unexpected	183.0	900.0	32.1	0.0	491.8	0.1	0.0
Others	237.5	33883.2	183.5	22.4	1426.6	0.3	0.7
Acquisition of Assets and Works	2374.6	2270.1	1698.8	34.0	95.6	3.0	1.5
Acquisition of Assets	1803.7	1928.4	1113.5	21.0	106.9	1.9	1.1
Acquisition of Land Assets	279.0	44.8	277.9	1.3	16.1	0.5	3.0
Construction and Works	291.9	296.9	307.4	11.6	101.7	0.5	3.9
Net Total	67486.8	74183.7	57431.3	11805.0	109.9	100.0	15.9

#### Table b: Revenue Expenditure 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 September FY10, only 7.1% 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 September,

			FY	10									(In Cr	ore Tal
	A08	B09	RB09	A09 (Sep)	A09 (Up to Sep)	B10	RB08	A10 (Sep)	A09	A10 (up to Sep)	A09 (upto Sep) as % of B09	A10 (up to Sep) as % B10	A10 as % A09(Sep)	A10 as % A09 (up to Sep)
Sub-total = GPS	771.8	1321.6	1432.2	3.5	6.3	1751.0	0.0	34.3	430.9	37.6	0.5	2.1	0.0	0.0
Parliamnet	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.
PMO	139.0	203.7	192.0	0.7	2.0	154.1	0.0	0.1	73.5	1.6	1.0	1.1	0.0	0.0
Cabinet	0.1	5.6	4.4	0.1	0.1	4.2	0.0	0.0	0.3	0.0	0.0	1.1	0.0	0.0
Election Com.	330.2	88.4	149.6	1.2	1.4	240.4	0.0	23.1	89.5	23.2	1.6	9.6	0.0	0.0
Establishment	106.7	95.9	115.5	0.1	0.1	95.1	0.0	7.8	55.4	8.9	0.1	9.3	0.0	0.
Public Service Com	2.0	5.2	1.6	0.0		7.7		0.0	0.0	0.0	0.0	0.0	0.0	0.
inance Div	99.5	408.9	182.9	0.7	0.8	228.9	0.0	0.5	115.2	0.6	0.2	0.2	0.0	0.
RD ERD	4.5	90.0 23.1	49.1	0.0	0.0	36.4 20.5	0.0	0.0	39.7	0.0	0.0	0.0	0.0	0.0
Planning Div	51.3	339.9	687.1	0.0	0.0	880.3	0.0	0.0	3.9 52.8	0.1 3.2	0.0	0.4	0.0	0.0
MED	12.1	45.5	24.2	0.0	0.0	45.5	0.0	0.0	0.7	0.0	0.0	0.4	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
Sub-total = LGRD	4819.6	5745.3	5825.9	181.1	215.5	7150.3	0.0	355.4	4898.9	508.7	3.8	7.1	196.2	236.
.GD	4328.5	5196.9	5219.6	15.1	176.5	6735.6	0.0	338.1	4446.2	470.0	3.4	7.0	0.0	266.
RD	243.6	218.0	283.3	8.7	30.3	219.8	0.0	15.4	246.9	31.8	13.9	14.5	0.0	0.0
CHT	247.6	330.3	323.0	14.2	8.7	195.0	0.0	1.9	205.8	6.9	2.6	3.5	0.0	0.0
Sub-total = Defence	38.6	162.5	98.3	14.2	14.2	261.0	0.0	0.0	75.6	3.4	8.7	1.3	0.0	0.0
Defence Service	38.6	162.5	98.3	14.2	14.2	261.0	0.0	0.0	75.6	3.4	8.7	1.3	0.0	0.0
DefOthers	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
Sub-total=POS	251.2	574.0	506.6 45.3	16.2	21.2	721.2 174.5	0.0	15.0	382.7	42.0	3.7	5.8	92.5	198.
aw & Parlia. Aff. Ministry of Home Aff.	18.8	75.0 499.0	45.3	1.0	1.0 20.2	546.7	0.0	0.1	25.4 357.4	0.1 41.9	1.3	0.0	5.6 98.1	5.4 207.8
Anti Corruption Comm	232.4	2.2	2.4	0.0	0.0	1.3	0.0	0.0	0.0	41.9	4.0	0.0	98.1	207.
Sub-total = Edu	2747.0	3495.9	3205.4	229.1	281.5	4104.5	0.0	301.9	3078.5	497.2	8.1	12.1	131.8	176.
PMED	1740.7	2369.4	2113.8	144.2	180.0	2861.8	0.0	226.9	2048.1	396.1	7.6	13.8	157.4	220.
Education	904.2	989.2	985.5	76.6	90.8	1101.1	0.0	69.1	925.4	81.2	9.2	7.4	90.2	89.
Sc. & Tech.	102.1	137.4	106.1	8.3	10.8	141.6	0.0	5.9	105.0	19.9	7.8	14.1	0.0	0.0
Sub-total = Health	1949.7	2439.5	2615.0	97.5	100.9	3075.3	0.0	185.0	1838.4	195.4	4.1	6.4	189.7	193.
IFW	1949.7	2439.5	2615.0	97.5	100.9	3075.3	0.0	185.0	1838.4	195.4	4.1	6.4	189.7	193.1
Sub-total = SSW	707.1	2202.0	1597.2	106.1	106.5	1694.4	0.0	8.2	401.6	10.6	4.8	0.6	7.7	9.9
SW	41.1	74.2	90.4	3.0	3.0	109.3	0.0	1.1	54.8	1.1	4.1	1.0	0.0	0.0
Women's Aff.	77.9	140.0	116.5	4.3 0.0	4.6	214.8	0.0	0.2	58.2	2.6	3.3 0.0	1.2	5.8	55.0
Disaster Manag, Lib. Affairs	9.0	40.5	8.6	0.0	0.0	70.4	0.0	0.0	4.8	0.0	0.0	0.0	0.0	0.
Food & Desaster	579.1	1947.3	1381.7	98.8	98.8	1299.9	0.0	6.5	283.8	6.5	5.1	0.5	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
Sub-total = HCS	69.6	336.3	711.6	58.8	58.8	565.4	0.0	14.4	725.7	14.4	17.5	2.5	0.0	0.0
Housing	69.6	336.3	711.6	58.8	58.8	565.4	0.0	14.4	725.7	14.4	17.5	2.5	0.0	0.0
Sub-total = RCRA	237.7	395.9	269.1	21.8	50.3	339.5	0.0	23.8	218.1	26.5	12.7	7.8	109.2	52.7
nformation	47.2	65.1	40.0	0.2	0.3	64.7	0.0	0.1	11.8	0.2	0.4	0.3	0.0	0.0
Cultural Aff.	33.2	61.7	75.7	7.0	10.7	84.6	0.0	1.3	59.8	1.3	17.4	1.6	0.0	0.0
Religious Aff.	107.5	116.5	121.0	14.0	38.5	114.2	0.0	20.8	118.6	23.2	33.1	20.3	148.6	60.2
Youth	49.8	152.6	32.5	0.6	0.8	75.9	0.0	1.6	27.9	1.8	0.5	2.3	261.9	236.
Sub-total = FE	2832.7	4310.2	2876.3	250.0	334.2	4278.5	0.0	448.6	1843.1	503.4	7.8	11.8	179.5	150.0
Petroleum	324.6	807.2	199.7	22.6	29.1	704.0	0.0	108.5	212.2	109.3	3.6	15.5	0.0	0.0
Energy	2508.1	3502.9	2676.6	227.4	305.1	3574.4	0.0	340.1	1630.9	394.2	8.7	11.0	149.6	129.3
Sub-total = Agr	1830.4	2316.0	2003.7	32.8	155.9	2374.6	0.0	40.4	1528.4	173.9	6.7	7.3	123.3	111.
Agriculture	734.8	1050.1 273.2	774.5 195.9	12.5 4.3	124.2 12.6	895.2 317.6	0.0	7.4	647.1 118.5	132.1	11.8 4.6	14.8	59.7 116.7	106.
invironment	83.2	72.2	71.2	4.3	5.7	87.4	0.0	4.8	52.4	6.7	4.0	7.7	129.3	117.
and	13.6	91.3	81.2	0.8	1.8	138.1	0.0	2.5	27.2	7.6	2.0	5.5	333.6	414.
Vater	856.3	829.2	880.9	11.5	11.5	936.4	0.0	20.6	683.2	20.6	1.4	2.2	0.0	0.
Sub-total =IES	277.7	608.0	514.0	25.6	27.2	519.7	0.0	38.5	501.0	53.6	4.5	10.3	150.7	197.
ndsuties	135.5	406.6	302.8	19.8	19.9	391.5	0.0	34.4	321.9	47.8	4.9	12.2	173.7	240.
'extiles	23.6	45.2	33.2	1.6	0.0	62.5	0.0	3.4	23.9	4.5	0.1	7.2	216.6	0.
ommerce	64.6	45.3	82.0	0.0	5.1	45.1	0.0	0.0	75.3	0.0	11.3	0.0	0.0	0.
abour	54.0	110.9	96.0	4.1	5.1	20.6	0.0	0.6	80.0	1.2	4.6	5.7	15.6	23.
Verseas Employment	16.7	3.4	22.3	1.3	1.3	3.6	0.0	0.0	15.4	0.0	39.0	1.0	0.0	0.
ub-total = TC	2182.6	3466.5	2185.2	110.6	123.0	3998.0	0.0	61.8	1766.6	118.7	3.5	3.0	55.9	96.
Communication	1916.0	3093.2	1912.2	83.9	96.3	3089.0	0.0	56.6	1616.1	110.4	3.1	3.6	67.5	114.
hipping	60.4	141.0	89.2	1.9	1.9	459.8	0.0	2.6	76.3	2.6	1.4	0.6	0.0	
Civil Aviation	16.3	27.0	24.5	1.0	1.0	228.0	0.0	0.0	22.8	3.0	3.7	1.3	0.0	0.
Post and Tele.	190.0	205.3	159.3	23.8	23.8	221.2	0.0	2.6	51.6	2.8	11.6	1.3	0.0	
ı. Total	18715.7	27373.5	23840.5	1147.2	1495.4	30833.2	0.0	1527.4	17689.6	2185.2	5.5	7.1	133.1	146.

### 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.

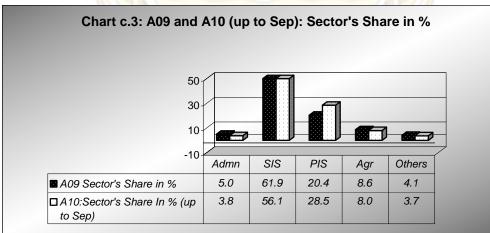
							-				Crore	
Sectors	A08	B09	RB09	A09	B10	A10 (up to Sep)	A09 Sector's Share in %	A09 as% of RB09	B10 as % of RB09	RB09 as % of B09	B10 as % of A09	A10 as % of A09(up to Sep)
GPS	771.8	1321.6	1432.2	430.9	1751.0	37.6	2.4	30.1	122.3	108.4	406.4	599.7
LGRD	4819.6	5745.3	5825.9	4898.9	7150.3	508.7	27.7	84.1	122.7	101.4	146.0	236.0
Defence	38.6	162.5	98.3	75.6	261.0	3.4	0.4	76.9	265.5	60.5	345.3	24.4
POS	251.2	574.0	506.6	382.7	721.2	42.0	2.2	75.6	142.4	88.3	188.4	198.1
Edu	2747.0	3495.9	3205.4	3078.5	4104.5	497.2	17.4	96.0	128.0	91.7	133.3	176.6
Health	1949.7	2439.5	2615.0	1838.4	3075.3	195.4	10.4	70.3	117.6	107.2	167.3	193.7
ssw	707.1	2202.0	1597.2	401.6	1694.4	10.6	2.3	25.1	106.1	72.5	421.9	9.9
нсѕ	69.6	336.3	711.6	725.7	565.4	14.4	4.1	102.0	79.4	211.6	77.9	24.5
RCRA	237.7	395.9	269.1	218.1	339.5	26.5	1.2	81.0	126.1	68.0	155.6	52.7
FE	2832.7	4310.2	2876.3	1843.1	4278.5	<mark>503</mark> .4	10.4	64.1	148.8	66.7	232.1	150.6
AFL	1830.4	2316.0	2003.7	1528.4	2374.6	173.9	8.6	76.3	118.5	86.5	155.4	111.6
IES	277.7	608.0	514.0	501.0	519.7	53.6	2.8	97.5	101.1	84.5	103.7	197.1
тс	2182.6	346 <mark>6.5</mark>	2185.2	1766.6	3998.0	118.7	10.0	80.8	183.0	63.0	226.3	96.5
Total	18715.7	27373.5	23840.5	17689.6	30833.2	2185.2	100.0	74.2	129.3	87.1	174.3	146.1

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

Up to September FY10, actual development expenditure registers 46.1% increase compared to 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 September, FY10 indicates that the maximum share of expenditure has been spent by pro-poor sectors like agriculture and related ministries (56.1%).

<sup>&</sup>lt;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.

#### 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 September)<sup>6</sup>.

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

(In Crore Taka)

	A08	B09	RB09	A09 (Sep)	A09 (Up to	A09	B10	A10 (Sep)	A10 (up to
					Sep)				Sep)
Tax Rev(a+b)	48129	56789	55526	4495	12444	52858	63955	4781	13538
a. NBR	45816	54500	53000	4260	11751	50205	61000	4618	12882
a.1 Income	11669	13054	13538	1317	2943	13432	16560	1504	3658
a.2 VAT	16898	20249	20116	1557	4584	19116	22795	1589	4759
a.3 Import	8768	10862	9570	632	2078	8440	10430	720	2108
a.4 Sup	7758	9528	9121	720	2036	8534	10485	772	2249
a.5 EO	723	807	655	33	109	684	730	33	107
b. Non-NBR	2313	2289	2526	236	693	2653	2955	163	656
b.1 NL	51	50	52	4	13	55	55	5	14
b.2 Vehicles	517	550	550	46	140	655	660	43	141
b.3 Land	352	424	409	18	87	337	490	20	82
b.4 Stamp	1393	1265	1515	168	454	1606	1750	96	419
c. Non-tax Rev	11024	12592	13654	446	5944	11121	15506	372	6412
c.1 DP	2112	3426	3058	5	2772	<mark>3</mark> 093	3681	34	1778
c.2 PO&R	442	795	800	29	102	<mark>5</mark> 50	858	5	63
c.3 T&T	1480	0	0	0	5	5	0	0	(
c.4 IFT	6990	8372	9797	413	3065	7473	10968	333	4571
Total Rev (a+b+ <mark>c)</mark>	59153	69381	69180	4942	18388	63979	79461	5153	19950
d. GDP <sub>new</sub>	535415.0	613111.0	614943	614943	614943	614943	686730	686730	686730
e. Tax-GDP Ratio	9.0	9.3	9.0	0.7	2.0	8.6	9.3	0.7	2.0
f. NBR (Source: NBR)	1			4135.84	11369.5	52525.61		4572.4	12408.4
g. a as % of f	AN C			103.0	103.4	95.6		101.0	103.8

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 1.0% in September FY10.
- > On cumulative basis, the discrepancy between the data of NBR and CGA system is 3.8% up to September 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 September FY10, tax revenue collection for the FY10 registers 8.8% growth over the corresponding period of the previous FY09. At the same time, Non-NBR tax collection decreased by 5.3% and Non-tax revenue collection increased by 7.9%.
- ▶ Up to September FY10, 25.1% of the budgeted revenue has been collected.

<sup>&</sup>lt;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

	(RB09/B09)*100	(B10/A09)*1 00	(B10/RB09)*100	Share in A09	(Sep'10/Sep'09)*10 0	(A10/A09)*100( up to Sep)	(A10 up to Sep/ B10)*100
						400.0	
Tax Rev(a+b)	97.8		115.2	82.6	106.4	108.8	2.1.2
a. NBR	97.2	121.5	115.1	78.5	108.4	109.6	21.1
a.1 Income	103.7	123.3	122.3	21.0	114.2	124.3	22.1
a.2 VAT	99.3	119.2	113.3	29.9	102.0	103.8	20.9
a.3 Import	88.1	123.6	109.0	13.2	113.9	101.4	20.2
a.4 Sup	95.7	122.9	115.0	13.3	107.2	110.5	21.5
a.5 EO	81.2	106.7	111.5	1.1	101.3	97.8	14.6
b. Non-NBR	110.4	111.4	117.0	4.1	69.2	94.7	22.2
b.1 NL	104.0	99.2	105.8	0.1	134.4	110.9	25.7
b.2 Vehicles	100.0	100.8	120.0	1.0	93.2	100.6	21.3
b.3 Land	96.5	145.7	120.0	0.5	108.1	94.7	16.7
b.4 Stamp	119.8	108.9	115.5	2.5	57.1	92.4	24.0
c. Non-tax Rev	108.4	139.4	113.6	17.4	83.4	107.9	41.4
c.1 DP	89.3	119.0	120.4	4.8	734.2	64.1	48.3
c.2 PO&R	100.6	156.0	107.3	0.9	18.8	62.1	7.4
c.3 T&T	0.0	0.0	.00	0.0	1326.7	0.6	0.0
c.4 IFT	117.0	146.8	112.0	/ 11.7	80.6	149.1	41.7
Total Rev (a+b+c)	99.7	124.2	114.9	100.0	104.3	108.5	25.1

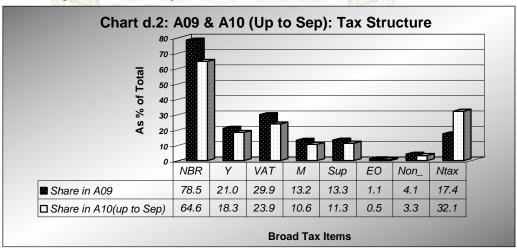
# Table d.2: Revenue Receipts<sup>7</sup>: Growth and Structure

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 September). 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 18.3% 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.

			-8			(In Crore Taka)							
	Accts. 2007-	Y	ear:2008-09	)	Accts. 2008-	Ye	ear:2009-1	Accts.	Accts. 2009-				
Description	08	Budget	Revised	Accts. Sep	09 upto Sep	Budget	Revised	Acts. Sep		10 upto Sep			
Revenues	59153.2	69380.9	69180.0	4941.6	18388.0	79461.4	12.9	5153.4	63979.1	19950.4			
Tax Revenue	48128.8	56788.5	55525.6	4495.3	12444.1	63955.3	0.0	4781.3	52858.0	13538.0			
Non-Tax Revenue	11024.4	12592.4	13654.4	446.3	5943.9	15506.0	12.9	372.1	11121.1	6412.4			
Foreign Grants	2362.7	6346.0	4929.0	8.2	31.6	5130.0	0.0	30.3	1273.5	45.6			
Revenue and Foreign Grants	61515.8	75726.9	74109.0	6701.5	6701.5	84591.4	0.0	8302.5	65252.6	8302.5			
Non-Development Expenditure	61965.7	66756.0	67127.3	8419.3	14704.4	77246.3	1901.5	6152.8	64955.1	12985.2			
Net Outlay for Food Account	1416.8	699.9	4.1	914.8	1386.5	326.2	0.0	345.7	4912.9	1147.6			
Loans & Advances (Net)	10970.1	1971.6	559.1	598.9	1559.2	1630.6	4.7	-23.5	1832.7	114.3			
Development Expenditure	19467.2	29535.6	25701.4	1160.3	1510.4	34287.2	5.3	1599.7	18273.5	2447.4			
Annual Development Programme	18282.7	25601.2	23000.0	1049.8	1398.0	30500.0	0.0	1527.5	17559.9	2360.2			
Non-ADP FFW and Transfer	449.7	1777.8	1233.9	98.7	98.7	1138.8	0.0	0.0	145.1	0.0			
Total Expenditure ///	89858.5	9996 <mark>3.1</mark>	94141.9	<b>9961.7</b>	17425.4	113822.3	1911.5	7763.6	84236.5	15560.3			
Overall Deficit (Including Grants)	-29774.8	-24236.2	-19234.0	-2267.9	-26.6	-25052.6	-1898.6	-1168.2	-15090.7	-917.5			
(In percent of GDP)	-4.86	-3.95	-2.80	-0.33	0.00	-3.65	0.00	-0.17	-2.20	-0.13			
Overall Deficit (Excluding Grants)	-32137.5	-30582.2	-24163.0	-2276.1	-58.2	-30182.6	-1898.6	-1198.5	-16364.3	-963.0			
(In percent of GDP)	-5.24	-4.99	-3.52	-0.33	-0.01	-4.40	0.00	-0.17	-2.38	-0.14			

## Table e.1: Budget Deficit over Time

The above mentioned table provides the following aspects:

- Budget deficit up to September FY10 (including grants) as percentage of the estimated GDP is 0.13%.
- ▶ Budget deficit (including grants) in FY09 as percentage of GDP is 2.2%.

#### 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.

Description	Accounts 2007-08	Year:2008-09			Accounts	Year:2009-10			Accounts	Accounts
		Budget	Revised	Accounts Sep	2008-09 upto Sep		Revised	Accounts Sep	2008-09	2009-10 upto Sep
1.0 Foreign Borrowing-Net	6226.8	7236.0	5833.0	-86.0	187.5	8672.4	0.0	17.6	1484.3	-215.5
1.1 Foreign Borrowing	10599.3	11456.7	10214.8	236.2	1106.7	13214.9	0.0	294.5	6149.7	721.6
1.2 Amortization	-4372.5	-4220.8	-4381.8	-322.2	-919.3	-4542.4	0.0	-276.9	-4665.4	-937.2
2.0 Domestic Borrowing	23548.1	17000.2	13401.0	2353.9	-160.9	16380.1	1898.6	1150.6	13606.4	1133.0
2.1 Borrowing from Banking System (Net)	10329.5	13499.9	9901.0	1073.0	3117.0	12580.3	1898.6	259.0	9856.9	3047.3
2.1.1 Long-Term Debt (Net)	10265.9	-1799.8	9899.1	1075.0	3119.0	12577.4	0.0	250.0	9900.3	2507.9
2.1.2 Short-Term Debt (Net)	63.6	15299.8	1.9	-2.0	-2.0	2.9	1898.6	9.0	-43.3	539.4
2.2 Non-Bank Borrowing (Net)	5696.0	3500.3	3500.0	1280.9	-3277.9	3799.8	0.0	891.6	3749.5	-1914.2
2.2.1 National Savings Schemes (Net)	2500.0	2786.0	2786.0	183.2	726.0	3276.9	0.0	1071.8	3504.4	2712.3
2.2.2 Others	3196.1	714.3	714.0	1097.7	-4003.9	523.0	0.0	-180.2	245.1	-4626.5
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
Total - Financing :	29774.8	24236.2	19234.0	2267.9	26.6	25052.6	1898.6	1168.2	15090.7	917.5
(In percent of GDP):	4.86	3.95	2.80	0.33	0.00	3.65	0.00	0.17	2.20	0.13
3.1 Non-Bank Borrowing (Source: NSD)				183.5	758.9			1131.3		2810.0
3.2 Bank Borrowing (Source: BB)				1	1			-1408.9		-1408.9
4.1 (2.2.1) as % of (3.1)				99.8	95.7	11.1		94.7		96.5
4.2 (2.1) as % of (3.2)		NY.		///				-18.4		-216.3

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

(In Crore Taka)

On annual and monthly basis, there are very 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 and aberrant nature.

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 September FY10, 9 (nine ) Ministries/Divisions show a utilization of revenue resources more than 25.0%.
- > Development expenditure remains underreported and poorly utilized.