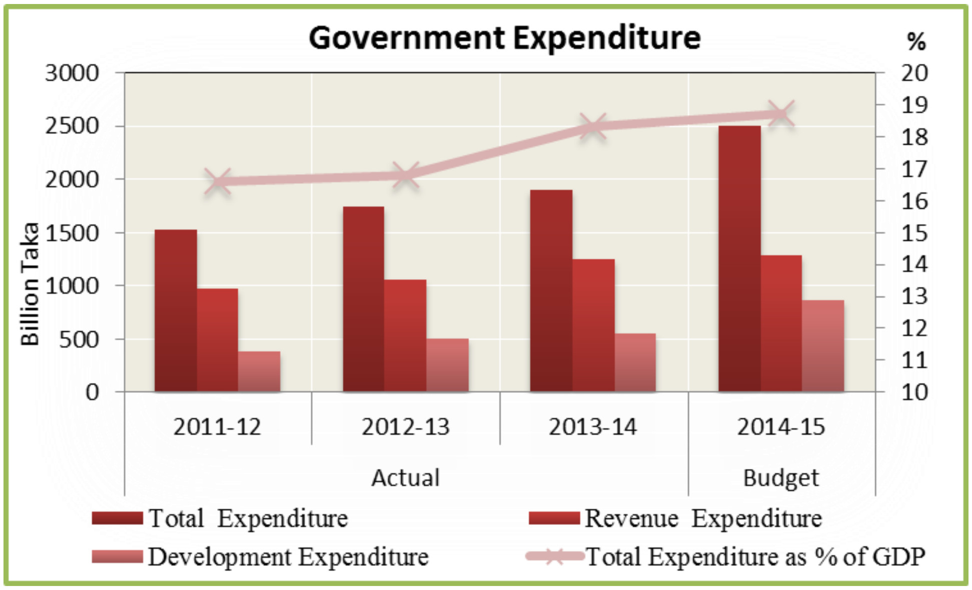
Monthly Report on Fiscal Position

March 2015
Fiscal Year 2014-15



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Contents

Tables

Figures

Executive Summary

Fiscal Report is prepared on monthly basis. *It basically contains information on government expenditure, revenue and overall balance. The report is prepared from data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Fianance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.*

Government expenditure *is shown under two broad categories, namely, Non-Development Expenditure and Development Expenditure. Total actual non-development spending up to March, 2015 in the current fiscal year (FY15) is 52.7 percent of the non-development budget estimates. Actual development expenditure during the same period is 33.6 percent of the development budget estimate.*

Revenue income *is generated from tax and non-tax sources. Up to March 2015, 56.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (84.3 percent). Total NBR tax collection is 58.1 percent of the annual target. Regarding NTR (Non Tax Revenue) 46.3 percent of the annual target has been achieved.*

Balance (Surplus/Deficit) *Overall balance of the budget is calculated either by including grants or by excluding grants. Up to March 2015, in current fiscal, overall balance (excluding grants) is -1.0 percent of the estimated GDP.*

Monthly Report on Fiscal Position[1]

1.0 Non-Development Expenditure

1.1 Non-Development expenditure: General Classification

1.1.1 Sector wise Allocation & Growth

Allocations for non-development expenditure against different Ministries/Divisions are grouped into 14 sectors. Sector-wise utilization pattern along with progress so far made has been presented in **Table 1**.

TABLE1: NON-DEVELOPMENT EXPENDITURE PATTERN BY SECTOR[2]

(IN CRORE TAKA)

Sectors	Fiscal Year 2013-14					Fiscal Year 2014-15					
	Budget FY14	Revised Budget FY14	Actual Expenditure FY14	Sector's Share in Actual Expenditure (%) FY14	Actual FY14 as % of Revised Budget	Budget FY15	Budget FY15 as % of Budget FY14	Budget as % of Revised Budget FY14	Budget as % of Actual FY14	Actual FY15 (up to March)	Actual (up to March) as % Budget FY15
GPS	30025.8	25131.0	13675.2	11.2	54.4	34354.5	114.4	136.7	251.2	7180.8	20.9
LGRD	2283.82	2502.9	2440.7	2.0	97.5	2584.9	113.2	103.3	105.9	1326.2	51.3
Defense	14229	14947.8	13686.2	11.2	91.6	16239.6	114.1	108.6	118.7	11290.6	69.5
POS	9566.5	10943.2	10696.0	8.8	97.7	11290.2	118.0	103.2	105.6	7479.8	66.2
Edu	17022.1	18961.7	18031.4	14.8	95.1	20158.9	118.4	106.3	111.8	14917.9	74.0
Health	5868.4	6138.9	5968.4	4.9	97.2	6796.9	115.8	110.7	113.9	4312.5	63.4
SSW	9193.72	9701.8	8831.0	7.3	91.0	11487.1	124.9	118.4	130.1	4056.8	35.3
Housing	914.21	952.7	928.7	0.8	97.5	984.2	107.7	103.3	106.0	585.4	59.5
RCRA	1185.15	1310.4	1171.4	1.0	89.4	1284.9	108.4	98.1	109.7	780.3	60.7
F&E	42.293	42.2	34.2	0.0	80.9	44.1	104.4	104.5	129.2	26.3	59.5
Agri	13253.9	13406.4	13205.3	10.8	98.5	13461.7	101.6	100.4	101.9	6154.3	45.7
IES	517.487	600.4	546.5	0.4	91.0	595.2	115.0	99.1	108.9	530.7	89.2
Trans	4536.14	4620.1	4300.2	3.5	93.1	4984.5	109.9	107.9	115.9	2946.1	59.1
Interest payment	27743.2	26540.5	28205.5	23.2	106.3	31042.6	111.9	117.0	110.1	20323.3	65.5
Total	**136382**	**135800.0**	**121720.6**	**100.0**	**89.6**	**155309.4**	**113.9**	**114.4**	**127.6**	**81911.0**	**52.7**

Some of the noteworthy features are:

- For FY15, budget allocations were raised by 14.4 percent over the FY14 revised estimates and 13.9 percent over the original budget
- Up to March 2015, spending in industries and economic services, education, defence, public order and safety, health sectors were on the higher side. Below-average utilization in some sectors, like, general public service, social security and welfare, and agriculture contributed to less-than-expected performance in total non-development spending
- As a whole, non-development spending up to March 2015 amounts to 52.7 percent of total Non-development budget

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[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, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 Broad Sector wise Allocation

Allocations for non-development expenditure against different ministries/divisions are also classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment and others. Following table contains broad sector-wise information:

TABLE 2: BROAD SECTOR WISE ALLOCATION

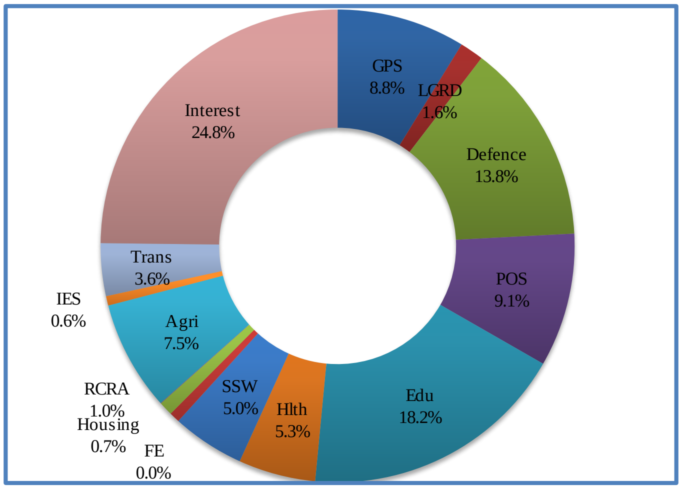
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY14	31.3	29.7	3.6	10.8	23.2	1.41
Sector Share in Budget FY15	39.8	27.1	3.2	8.7	20.0	1.21
Sector share in Actual expenditure FY15 (Up to March)	31.7	30.8	3.6	7.5	24.8	1.60

Note:
1. Administration includes General Public Services, Defense, and Public Order & Safety
2. Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative
3. Physical Infrastructure covers Fuel & energy and Transport & Communication
4. Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food
5. Others includes Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- Broadly in the budget for FY15, share of administrative expenditure has increased whereas allocations against all other categories are reduced in comparison to the actual expenditure of FY14
- Till March 2015, among all categories share of administrative expenditure was the highest

1.1.3 Sector Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY15
(Up to March)



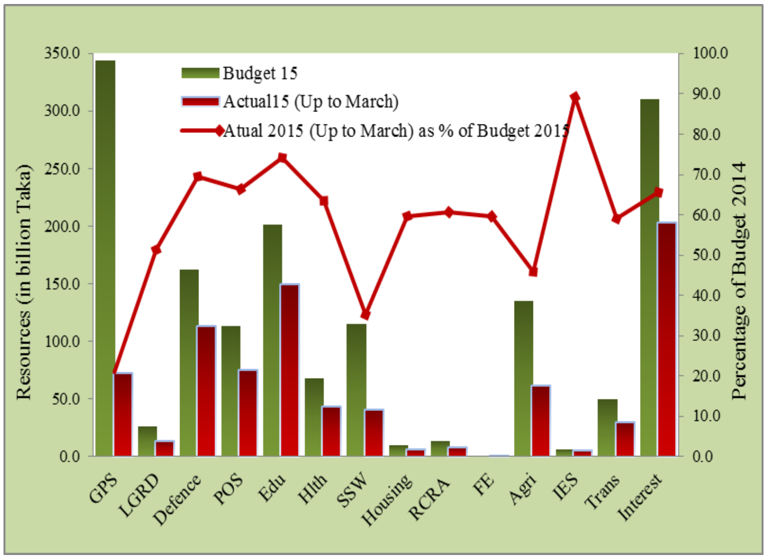
Total non-development spending up to March, 2015 in the current fiscal year is 52.7 percent of the budget estimates. Sector-wise share in utilizing resources under non-development expenditure is shown in Figure 1.

- Individually the largest share goes to interest payment (24.8 percent) followed by education (18.2 percent), defence (13.8 percent), public order and safety (9.1 percent) and general public services (8.8 percent).

1.1.4 Sector wise Utilization

Sector-wise utilization pattern of non-development spending up to March, 2015 is shown in **Figure 2**. This figure exhibits the comparative position of different sectors in terms of utilization of allocated resources. In terms of utilization, apart from interest payment, broadly education, health, industry and economic services defence, general public service and public order safety have shown better performance. Table containing detail data is annexed as A**ppendix 1**.

Figure 2: Non-Development Expenditure (Up to March 2015)



1.1.5 Ministry-wise Utilization

For current 2014-15 fiscal year, actual spending (non-development) up to March, 2015 is 52.7 percent of the budget estimate, which is 5.7 percent lower compared with the same period of the previous fiscal. Ministry-wise utilization pattern of the non-development spending is presented in **Appendix 2**.

1.2 Non-Development Expenditure: Economic Classification

Besides broad sector-wise and ministry-wise classification, non-development spending is also categorized into 08 economic groups, namely, Pay and Allowances **(PA),** Goods & Services **(GS),** Interest Payment **(IP)** [Domestic & Foreign]**,** Subsidies & Current Transfer **(SCT)**, Block Allocation **(BA),** Acquisition of Assets and Works **(AAW),** Investment in share & equities **(ISE),** Programme financed from Non-Development Budget **(PFNDB).** Status of actual spending up to March 2015 as per economic classification is shown in **figure 3** and **4**. Detail structure & pattern of Non-development expenditure under this classification is included in the Appendix **(Appendix 3).**

- Up to March 2015, utilization rate of total non-development expenditure is 52.7 percent. As far as economic classification is concerned for some categories, like pay and allowances (75.4 percent), acquisition of assets and works (67.8 percent), goods and services and interest payments (65.5 percent) spending rate is higher than overall utilization rate.

Figure 3: Actual Expenditure According to Economic Classification FY15 (up to March 2015)

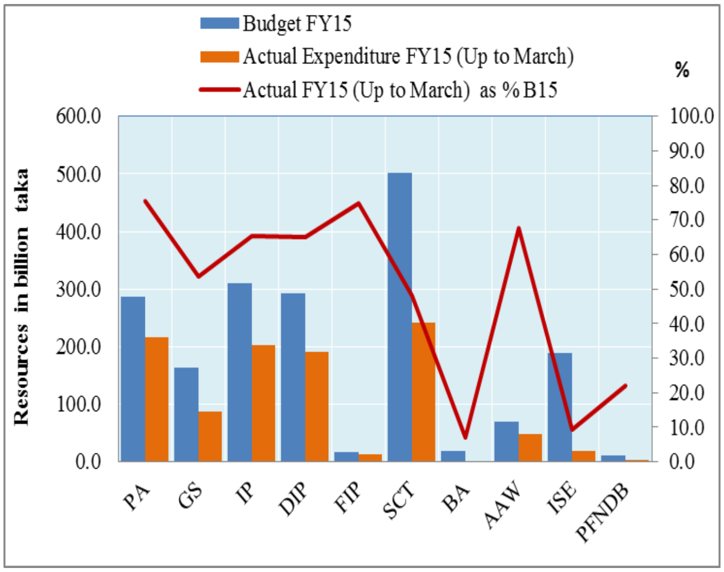
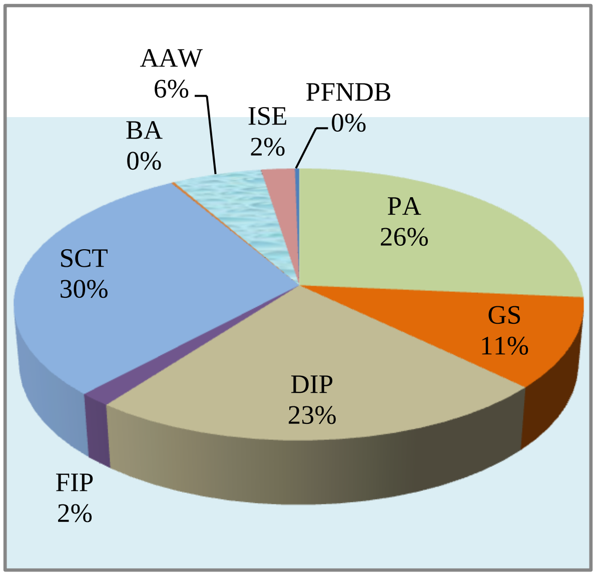


Figure 4: Share of Different Categories in Total Actual Expenditure FY15 (up to March 2015)



2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/divisions for development spending are grouped under 13 broad sectors. Allocation and utilization pattern of **development expenditure**[3] is shown in **Table 3**.

- Up to March 2015, actual expenditure is 33.6 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 40.4 percent of revised budget and 30.2 percent of original development budget
- During this period, transport and communication sector made the highest utilization of allocated resources (44.4 percent) followed by recreation, culture and religious affairs sector (43.2 percent)
- Among the sectors with large allocation, local government and rural development (LGRD) and transport and communication sectors showed better performance.

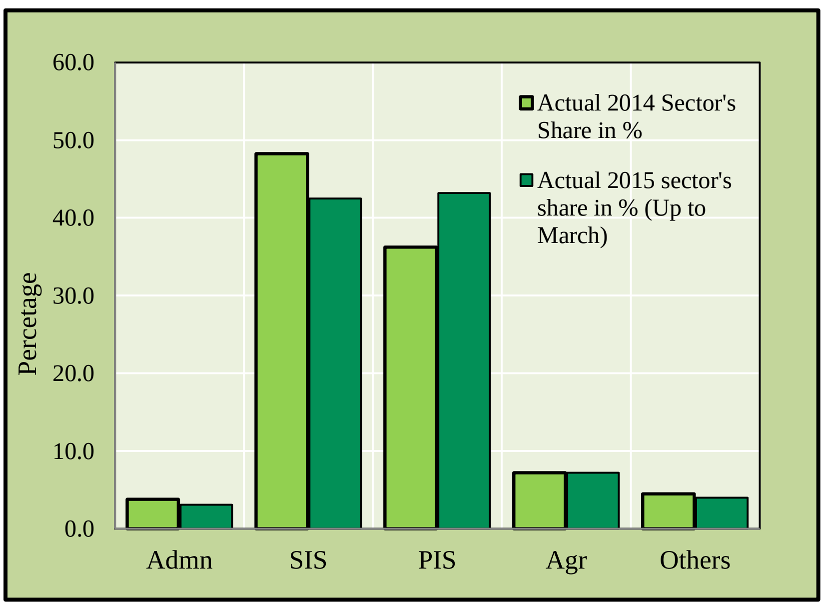
[3] Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

Sectors	Fiscal Year 2013-14					Fiscal Year 2014-15				
	Budget FY14	Revised Budget FY14	Actual FY14	Actual FY14 Sector's Share (in %)	Actual FY14 as % of Revised Budget FY14	Budget FY15	Actual FY15 (up to March)	Budget FY15 as % of Revised Budget FY14	Budget FY15 as % of Actual FY14	Actual FY15 as % of Budget FY15 (up to March)
General Public Service	2069.4	1754.7	846.1	1.5	48.2	3880.3	369.8	221.1	458.6	9.5
LGRD	12515.8	12885.9	12025.4	21.3	93.3	15129.6	5698.7	117.4	125.8	37.7
Defence	228.1	232.2	234.0	0.4	100.8	222.5	3.9	95.8	95.1	1.8
Public order and safety	970.3	1084.1	1063.4	1.9	98.1	1267.4	472.3	116.9	119.2	37.3
Education	9071.3	9309.6	8597.9	15.3	92.4	12609.3	3763.1	135.4	146.7	29.8
Health	3602.0	3815.6	3415.6	6.1	89.5	4349.2	1240.6	114.0	127.3	28.5
Social security and welfare	3173.3	2612.8	2398.3	4.3	91.8	3710.3	576.0	142.0	154.7	15.5
Housing	865.0	783.1	766.4	1.4	97.9	1073.5	404.0	137.1	140.1	37.6
Recreation, Culture and Religious Affairs	560.5	640.9	639.7	1.1	99.8	704.9	304.7	110.0	110.2	43.2
Fuel & Energy	11308.5	9860.6	10470.3	18.6	106.2	11495.8	3233.0	116.6	109.8	28.1
Agriculture	4216.9	4299.2	4071.7	7.2	94.7	5632.9	1988.6	131.0	138.3	35.3
Industrial & Economic Service	2687.1	3038.4	1885.8	3.3	62.1	2279.4	796.3	75.0	120.9	34.9
Transport & communication	16059.2	10876.6	9943.8	17.6	91.4	19452.2	8637.9	178.8	195.6	44.4
Total	**67327.4**	**61193.8**	**56358.3**	**100.0**	**92.1**	**81807.3**	**27489.1**	**133.7**	**145.2**	**33.6**

2.3 Broad Sector wise Utilization Pattern

FIGURE 5: BROAD SECTOR WISE SHARE IN DEVELOPMENT EXPENDITURE



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till March, 2015 is presented in Figure 5.

- From the graph it appears that up to March, 2015 the maximum share of spending went to physical infrastructure (43.2 percent) followed by social infrastructure (42.5 percent)

2.4 Ministry wise Utilization Pattern

Table displaying ministry-wise utilization of development budget has been annexed in the Appendix **(Appendix- 4)**

3.0 Revenue Collection[4]

3.1 Total Revenue

Following table shows revenue collection position up to March, 2014:

TABLE 4: REVENUE COLLECTION POSITION *(In Crore Taka)*

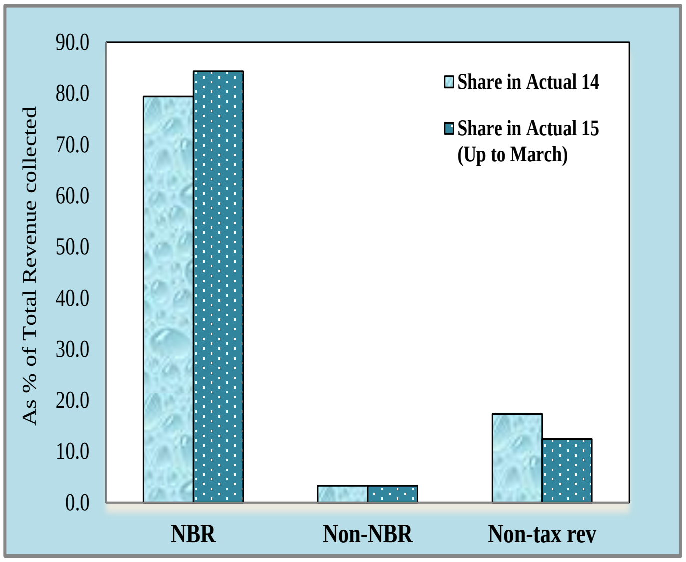
	Fiscal Year 2013-14					Fiscal Year 2014-15			
	Budget FY14	Revised Budget FY14	Actual 2014	Actual FY14 (March)	Actual FY14 (Up to March)	Budget FY15	Actual FY15 (March)	Actual FY15 (up to March)	Actual (up to March) as percentage of Budget FY15
Tax Revenue (a+b)	141219	130178	116031	10315	80372	155292	11758	90392	58.2
a. NBR	136090	125000	111423	9926	77247	149720	11345	87020	58.1
a.1 Income	48297	44370	37827	3716	25174	56086	4328	27704	49.4
a.2 VAT	49956	45877	41080	3365	28667	55013	3828	32172	58.5
a.3 Import	14674	13475	13126	1109	9324	14623	1223	10394	71.1
a.4 Excise	1310	1203	816	70	759	1251	68	894	71.5
a.5 Supplementary Duty	20853	19157	17930	1612	12861	21334	1785	15184	71.2
a.6 Other Taxes	1000	919	643	53	462	1414	112	672	47.5
b. Non-NBR	5129	5178	4609	389	3125	5572	413	3371	60.5
c. Non-tax Revenue	26240	26493	24342	18140	18140	27662	996	12819	46.3
Total Revenue (a + b + c)	**167459**	**156671**	**140374**	**11014**	**98512**	**182953**	**12754**	**103210**	**56.4**
d. Tax-GDP Ratio (base 1995-96)	11.9	11.0	9.8	0.9	6.8	11.6	0.9	6.7	-
e. Revenue-GDP ratio (base 1995-96)	14.1	13.3	11.9	0.9	8.3	13.7	1.0	7.7	-
f. Tax-GDP Ratio (base 2005-06)	10.5	9.6	8.6	0.8	5.9	10.2	0.8	5.9	-
g. Revenue-GDP ratio (base 2005-06)	12.4	11.6	10.4	0.8	7.3	12.0	0.8	6.7	-
h. NBR (Source: NBR)	0.0	0.0	120819.9	10778.8	79477.5	149720.0	12750.8	92729.5	-

- **Total revenue** collection in FY14 was 10.4 percent of GDP (base 2005-06) and 89.6 percent of the revised budget target
- In FY15, total revenue is expected to be scaled up to 12.0 percent of GDP (base 2005-06). This figure is about 16.8 percent higher than the revised budget estimate of FY14 and about 30.3 percent higher than the actual collection in the FY14
- Up to March, 2015 total revenue collection for FY15 increased by 4.8 percent compared to the corresponding period of the previous fiscal year (FY14) and achievement as to annual target is 56.4 percent.

[4] Detail information on revenue collection position and growth is included in the appendix (Appendix 5 & 6).

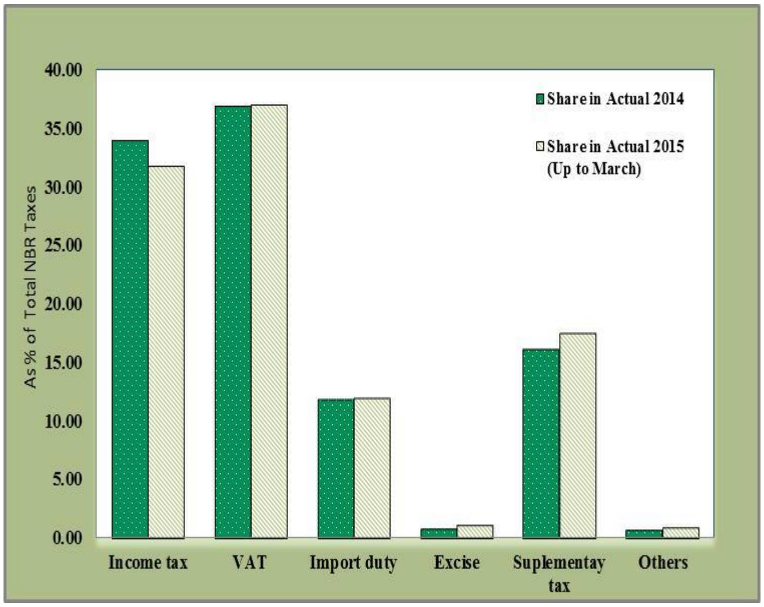
- Major share of the government revenue came from NBR sources (84.3 percent);
- Growth rates of NBR & Non-NBR tax are 12.7 and 7.9 percent respectively. On the other hand, Non-tax revenue collection slowed by 29.3 percent compared to the corresponding period of the previous fiscal year (FY14);
- For tax and non-tax revenue, achievements as to annual target were 58.2 and 46.3 percent respectively.

FIGURE 6: SOURCES OF REVENUE COLLECTION



3.2 Tax Revenue

FIGURE 7: SHARE AMONG NBR TAXES



- In FY14 actual tax revenue collection was 8.6 percent of GDP
- Tax **revenue** collection target for FY15 is 10.2 percent of GDP. This is 19.3 percent higher than the revised budget of FY14 and 33.8 percent higher than the actual collection of the FY14
- In FY15 up to March 2015, major portion of the NBR tax came from indirect taxes. Out of total NBR tax 31.8 percent was collected from income tax, 37.0 percent from VAT, 17.5 percent from supplementary duty and 11.9 percent from import duty.

4.0 Budget Deficit[5]

The following table shows budget deficit position.

TABLE 5: BUDGET DEFICITS

(In Crore Taka)

Description	Year:2013-14			Accounts FY14	Year:2014-15		Accounts FY14 up to March	Accounts FY15 up to March
	Budget	Revised	Accounts March		Budget FY15	Accounts FY15 March		
Revenues	167459.1	156671.4	11014.2	140373.6	182953.1	12754.1	98512.3	103210.2
Tax Revenue	141219.1	130177.9	10314.7	116031.5	155291.5	11757.8	80372.3	90391.6
Non-Tax Revenue	26240.0	26493.5	699.5	24342.2	27661.6	996.3	18140.0	12818.6
Foreign Grants	6670.0	5955.5	80.6	6356.5	6206.3	134.7	821.6	726.3
Revenue and Foreign Grants	174129.1	162626.9	11094.8	146730.2	189159.4	12888.8	99333.9	103936.5
Non-Development Expenditure	134441.5	134888.6	7390.9	121006.6	154234.8	9034.1	79048.8	81675.3
Net Outlay for Food Account Operation	262.6	188.3	532.7	330.7	308.8	289.9	5666.2	3814.0
Loans & Advances (Net)	15503.6	15981.0	-66.6	7718.8	9611.0	-93.4	4801.9	4077.3
Development Expenditure	72275.4	65157.1	3915.6	59150.2	86344.0	3947.1	25641.1	28955.9
Development Program financed from Revenue Budget	1933.7	905.3	31.6	713.8	1068.1	55.1	354.9	236.0
Non-ADP Project	3014.3	3058.0	180.4	2078.0	3468.6	149.2	551.8	1230.9
Annual Development Programme	65870.4	60000.0	3703.7	55332.3	80314.5	3742.9	24734.3	27488.9
Non-ADP FFW and Transfer	1457.0	1193.8	0.0	1026.0	1492.7	0.0	0.1	0.2
Total Expenditure	222483.1	216215.0	11772.6	188206.3	250498.6	13177.6	115158.0	118522.5
Overall Balance (Including Grants)	-48354.0	-53588.0	-677.7	-41476.1	-61339.2	-288.8	-15824.1	-14586.0
(In percent of GDP 1995-96 base)	-4.1	-4.5	-0.1	-3.5	-4.6	0.0	-1.34	-1.09
Overall Balance (Excluding Grants)	-55024.0	-59543.5	-758.4	-47832.7	-67545.5	-423.5	-16645.7	-15312.3
(In percent of GDP 1995-96 base)	-4.63	-5.04	-0.06	-4.05	-5.0	-0.03	-1.41	-1.14
(In percent of GDP 2005-06 base) (Including grants)	-3.58	-3.97	-0.05	-3.07	-4.01	-0.02	-1.17	-0.95
(In percent of GDP 2005-06 base) (Excluding grants)	-4.07	-4.41	-0.06	-3.54	-4.42	-0.03	-1.23	-1.00

- In FY14, actual budget deficit (excluding grants) as percentage of GDP was 3.54 percent (base 2005-06). Including grants it was 3.07 percent of GDP;
- Budget deficit (excluding grants) for FY15 is estimated to be 4.42 percent of GDP (Including grants the deficit is expected to be 4.01 percent of GDP);
- For FY15, actual overall balance up to March, 2015 (excluding grants) as percentage of GDP was -1.0 percent.

[5] Budget deficit is calculated using the guidelines of the IMF.

5.0 Financing

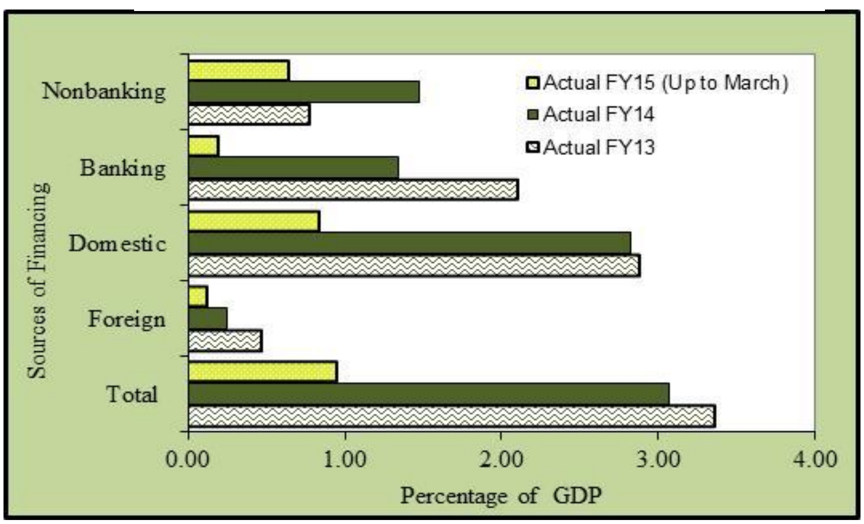
Table 6 & Figure 7 below presents the sources of financing the deficits and their shares as percentage of GDP.

TABLE 6: FINANCING BUDGET DEFICIT

(In crore taka)

Description	Fiscal Year: 2013-14				Fiscal Year: 2014-15		Accounts FY14 up to March	Accounts FY15 up to March
	Budget	Revised	Accounts March	Accounts FY14	Budget	Accounts March		
1.0 Foreign Borrowing-Net	14398.4	12612.1	489.8	3349.2	18069.0	799.8	603.9	1830.2
1.1 Foreign Borrowing	23729.0	21057.6	1135.1	11939.3	26519.0	1422.2	7606.5	7564.0
1.2 Amortization	-9330.6	-8445.5	-645.3	-8590.1	-8450.0	-622.4	-7002.6	-5733.8
2.0 Domestic Borrowing	33964.2	40982.0	188.6	38135.8	43277.2	-510.8	15228.0	12788.8
2.1 Borrowing from Banking System (Net)	25993.2	29982.0	3152.9	18168.4	31221.2	1060.9	13232.6	2962.8
2.1.1 Long-Term Debt (Net)	14355.2	16955.2	1700.0	16405.2	19824.2	1750.0	10814.4	12060.2
2.1.2 Short-Term Debt (Net)	11638.0	13026.8	1452.9	1763.2	11397.0	-689.1	2418.3	-9097.4
2.2 Non-Bank Borrowing (Net)	7971.0	11000.0	-2964.3	19967.4	12056.0	-1571.7	1995.4	9826.0
2.2.1 National Savings Schemes (Net)	4971.0	8000.3	1211.2	11774.3	9056.0	2908.0	7498.7	21204.0
2.2.2 Others	3000.0	2999.7	-4175.5	8193.2	3000.0	-4479.7	-5503.3	-11378.0
Total - Financing :	48362.6	53594.1	678.4	41485.0	61346.2	288.9	15831.9	14619.0
GDP (1995-96 base)	1188800.0	1181000.0	1181000.0	1181000.0	1339500.0	1339500.0	1181000.0	1339500.0
GDP (2005-06 base)	1350900.0	1350900.0	1350900.0	1350900.0	1529900.0	1529900.0	1350900.0	1529900.0
(In percent of GDP) (1995-96 base) :	4.1	4.5	0.1	3.5	4.6	0.02	1.34	1.09
(In percent of GDP) (2005-06 base) :	3.6	4.0	0.1	2.7	4.0	0.02	1.17	0.96
3.1 Non-Bank Borrowing (Source: NSD)	0.0	0.0	1215.4	11707.3	0.0	2900.9	21184.1	-
3.2 Bank Borrowing (Source: BB)	0.0	0.0	0.0	n/a	0.0	0.0	3766.6	-11555.9
4.1 (2.2.1) as % of (3.1)	0.0	0.0	0.0	100.6	0.0	100.2	100.5	100.1
4.2 (2.1) as % of (3.2)	0.0	0.0	0.0	-	0.0	0.0	351.3	-25.64

FIGURE 8: SOURCES OF FINANCING DEFICIT



For FY15, up to March, 2015 total financing is positive as the overall balance is negative.

APPENDICES

Appendix 1: Sector-Wise Resource Utilization Pattern of Non-Development Expenditure

(In crore Taka)

Sectors	Fiscal Year 2013-14					Fiscal Year 2014-15		
	Budget FY14	Revised Budget FY14	Actual FY14 (March)	Actual FY14 (Up to March)	Actual FY14	Budget FY15	Actual FY15 (March)	Actual FY15 2015 (up to March)
General Public Services	30025.8	25131.0	776.9	9747.0	13675.2	34354.5	330.4	7180.8
LGRD	2283.8	2502.9	169.7	1224.3	2440.7	2584.9	266.1	1326.2
Defence	14229.0	14947.8	993.9	10880.4	13686.2	16239.6	1077.5	11290.6
Public Order and safety	9566.5	10943.2	760.2	7036.6	10696.0	11290.2	979.7	7479.8
Education & technology	17022.1	18961.7	1294.1	12796.3	18031.4	20158.9	1488.1	14917.9
Health	5868.4	6138.9	451.2	3985.3	5968.4	6796.9	506.9	4312.5
Social Security and Welfare	9193.7	9701.8	117.2	2918.9	8831.0	11487.1	737.1	4056.8
Housing	914.2	952.7	54.3	496.1	928.7	984.2	91.8	585.4
Recreation, Culture and Religious Affairs	1185.1	1310.4	86.4	784.9	1171.4	1284.9	71.7	780.3
Fuel and Energy	42.3	42.2	2.5	20.3	34.2	44.1	2.5	26.3
Agriculture	13253.9	13406.4	234.8	7289.1	13205.3	13461.7	501.3	6154.3
Industrial & Economic Services	517.5	600.4	22.8	366.6	546.5	595.2	22.9	530.7
Transport and Communication	4536.1	4620.1	320.1	2410.6	4300.2	4984.5	419.3	2946.1
Interest	27743.2	26540.5	2138.2	19443.8	28205.5	31042.6	2593.9	20323.3
Total - Non-Development Revenue Expenditure	**136381.7**	**135800.0**	**8535.2**	**71977.7**	**121720.6**	**155309.4**	**6395**	**81911.0**

Appendix 2: Ministry wise Non-Development Expenditure

(In crore taka)

		Fiscal Year 2013-14 *(in crore taka)*					Fiscal Year 2014-15 *(in crore taka)*			Actual FY15 (up to March) as % Budget
	Actual 2013	Budget FY14	Revised Budget FY14	Actual FY14 (March)	Actual FY14 (Up to March)	Actual FY14	Budget FY15	Actual FY15 (March)	Actual FY15 (up to March)	
Sub-total = GPS	7062.4	30025.8	25131.0	776.9	9747.0	13675.2	34354.5	330.4	7180.8	20.9
President	11.1	12.9	13.2	0.7	8.6	11.6	14.3	0.7	9.5	66.2
Parliament	119.3	158.3	164.0	5.2	72.1	129.4	196.2	9.5	86.6	44.2
Prime minister's Office	204.0	238.4	255.0	29.9	145.1	309.0	315.2	30.7	194.9	61.8
Cabinet Div	28.0	31.7	33.1	2.2	17.4	27.3	31.9	2.2	20.7	64.9
Election Com	123.8	1186.6	1145.8	179.3	561.8	825.2	214.1	16.0	105.6	49.3
Establishment	876.6	1004.9	1053.2	76.5	651.2	976.2	1099.7	85.1	703.0	63.9

		Fiscal Year 2013-14 *(in crore taka)*					Fiscal Year 2014-15 *(in crore taka)*			Actual FY15 (up to March) as % Budget
	Actual 2013	**Budget FY14**	**Revised Budget FY14**	**Actual FY14 (March)**	**Actual FY14 (Up to March)**	**Actual FY14**	**Budget FY15**	**Actual FY15 (March)**	**Actual FY15 (up to March)**	
Public Service Commission	26.8	30.5	32.5	2.4	19.1	30.0	30.5	1.8	18.9	61.9
Finance Div	3674.0	24973.3	19735.2	304.9	6796.6	9041.6	30003.5	38.5	4814.0	16.0
Banking Division	1041.6	1297.6	1304.2	45.2	532.4	1036.2	1255.4	70.1	531.9	42.4
Internal Resource Division (IRD)	57.3	68.2	367.7	19.1	358.0	367.1	71.2	22.2	60.4	84.8
Economic Relation Division (ERD)	106.5	118.0	116.4	56.9	93.8	104.7	144.7	6.6	114.4	79.0
Planning Division	37.1	46.7	45.4	2.6	24.8	36.9	56.2	2.5	31.4	55.9
IMED	13.5	14.0	13.9	0.8	7.2	12.4	15.9	1.3	7.6	47.7
Statistics Division	124.0	152.4	154.8	9.4	83.8	134.9	169.1	15.6	102.9	60.9
Foreign Affairs	618.7	692.3	696.7	41.6	375.4	632.7	736.5	27.4	379.0	51.5
Tax Ombudsman	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-
Sub-total = LGRD	2402.1	2283.8	2502.9	169.7	1224.3	2440.7	2584.9	266.1	1326.2	51.3
LGD	1889.0	1765.5	1917.1	159.3	1005.5	1857.4	1996.6	250.3	1077.7	54.0
RD Div	257.2	262.7	315.7	10.1	206.9	314.3	329.2	14.6	235.8	71.6
CHT	256.0	255.6	270.1	0.3	11.9	269.0	259.1	1.2	12.8	4.9
Sub-total = Defense	12951.2	14229.0	14947.8	993.9	10880.4	13686.2	16239.6	1077.5	11290.6	69.5
Def. Service	12712.7	14013.5	14721.3	971.3	10707.5	13425.0	15997.7	1054.4	11101.1	69.4
Def.- Others	225.5	201.8	212.9	21.9	164.9	247.8	220.3	22.0	179.9	81.7
Sub-total=POS	8913.5	9566.5	10943.2	760.2	7036.6	10696.0	11290.2	979.7	7479.8	66.2
Law & Justice	539.4	581.7	628.8	41.4	433.3	592.6	666.1	53.0	442.7	66.5
Legislative & Parliament	8.4	9.3	11.7	0.7	6.1	10.2	12.8	0.7	7.0	54.7
Supreme Court	84.9	91.6	103.0	5.6	56.3	92.8	100.3	6.8	61.1	60.9
Judiciary Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Home Affairs	8244.8	8846.7	10152.8	708.7	6508.4	9956.0	10454.4	915.0	6927.4	66.3
Anti-Corruption Commission	36.0	37.2	46.9	3.9	32.5	44.5	56.6	4.1	41.7	0.0
Sub-total = Edu	15109.6	17022.1	18961.7	1294.1	12796.3	18031.4	20158.9	1488.1	14917.9	74.0
Primary & Mass Education	5730.5	6651.7	7435.0	483.2	4448.3	6657.9	7895.3	636.8	5852.6	74.1
Education	9128.2	10063.3	11214.9	805.1	8180.0	11097.5	11892.7	838.9	8877.1	74.6
Sc. & Tech	197.5	204.3	211.2	1.7	143.5	208.5	222.9	5.7	157.7	70.8
ICT	53.3	102.7	100.6	4.0	24.5	148.0	6.7	30.5	0.0	0.0

		Fiscal Year 2013-14 *(in crore taka)*					Fiscal Year 2014-15 *(in crore taka)*			Actual FY15 (up to March) as % Budget
	Actual 2013	**Budget FY14**	**Revised Budget FY14**	**Actual FY14 (March)**	**Actual FY14 (Up to March)**	**Actual FY14**	**Budget FY15**	**Actual FY15 (March)**	**Actual FY15 (up to March)**	
Sub-total = Health	5232.9	5868.4	6138.9	451.2	3985.3	5968.4	6796.9	506.9	4312.5	63.4
Health & Family Planning Affairs	5232.9	5868.4	6138.9	451.2	3985.3	5968.4	6796.9	506.9	4312.5	63.4
Sub-total = SSW	7454.3	9193.7	9701.8	117.2	2918.9	8831.0	11487.1	737.1	4056.8	35.3
Social Welfare	1788.6	2019.4	2031.3	26.8	1425.1	1982.8	2712.5	601.0	1900.7	70.1
Women & Children Affairs	1052.6	1156.1	1174.2	24.7	182.6	1154.0	1379.9	19.3	250.8	18.2
Liberation Affairs	542.3	558.1	945.0	38.7	471.3	921.4	1432.7	79.7	978.3	68.3
Food	379.9	848.7	901.5	5.8	49.6	600.1	1101.1	10.5	55.5	5.0
Disaster Management	3690.8	4611.4	4649.7	21.2	790.3	4172.6	4860.9	26.5	871.5	17.9
Sub-total = HCS	895.2	914.2	952.7	54.3	496.1	928.7	984.2	91.8	585.4	59.5
Housing	895.2	914.2	952.7	54.3	496.1	928.7	984.2	91.8	585.4	59.5
Sub-total = RCRA	1210.5	1185.1	1310.4	86.4	784.9	1171.4	1284.9	71.7	780.3	60.7
Information	399.0	435.7	457.8	24.5	283.8	414.4	471.9	29.2	324.6	68.8
Cultural Affairs	141.2	171.8	186.9	9.7	101.9	180.9	159.7	19.2	113.2	70.9
Religious Affairs	144.0	132.0	149.7	8.2	102.1	142.8	163.8	6.2	99.6	60.8
Youth	526.2	445.6	515.9	44.0	297.1	433.3	489.5	17.0	242.9	49.6
Sub-total = FE	144.9	42.3	42.2	2.5	20.3	34.2	44.1	2.5	26.3	59.5
Fuel & Energy	140.3	35.6	35.2	2.1	16.5	28.5	32.9	2.1	21.1	64.2
Power	4.5	6.7	7.0	0.4	3.7	5.7	11.2	0.4	5.1	45.9
Sub-total = Agri	16167.1	13253.9	13406.4	234.8	7289.1	13205.3	13461.7	501.3	6154.3	45.7
Agriculture	13710.9	10905.7	10947.1	111.9	5727.1	10802.5	10865.8	107.1	4393.8	40.4
Fisheries	537.7	561.0	606.0	40.4	414.5	576.8	642.4	48.6	456.0	71.0
Environment	640.6	463.4	490.6	20.3	253.6	466.2	498.0	23.7	273.6	54.9
Land	552.5	581.3	617.0	44.9	435.5	614.9	667.6	51.7	470.2	70.4
Water	725.4	742.6	745.8	17.3	458.4	744.9	787.9	270.2	560.7	71.2
Sub-total = IES	609.2	517.5	600.4	22.8	366.6	546.5	595.2	22.9	530.7	89.2
Industries	278.0	169.5	126.2	1.5	78.2	120.5	173.3	1.5	218.8	126.2
Jute and Text	77.0	74.4	81.4	3.7	56.1	80.6	78.6	5.3	59.3	75.5
Commerce	111.2	102.4	185.9	4.9	124.0	174.8	113.6	4.2	134.3	118.1
Labour	48.7	46.7	49.1	2.9	28.1	42.3	71.5	4.5	35.9	50.2

		Fiscal Year 2013-14 (in crore taka)					Fiscal Year 2014-15 (in crore taka)			Actual FY15 (up to March) as % Budget
	Actual 2013	Budget FY14	Revised Budget FY14	Actual FY14 (March)	Actual FY14 (Up to March)	Actual FY14	Budget FY15	Actual FY15 (March)	Actual FY15 (up to March)	
Expatriates	94.2	124.6	157.8	9.8	80.1	128.4	158.2	7.3	82.4	52.1
Sub-total = TC	4142.2	4536.1	4620.1	320.1	2410.6	4300.2	4984.5	419.3	2946.1	59.1
Roads	1763.6	2092.8	2097.1	157.7	928.1	1935.1	2256.4	232.5	1327.1	58.8
Railway	1682.0	1710.6	1709.0	108.5	974.1	1603.9	1878.5	142.7	1076.1	57.3
Bridges Division	0.0	0.3	0.3	0.0	0.0	0.0	1.7	0.0	0.0	0.0
Shipping	234.4	195.8	237.2	2.2	147.7	233.7	247.4	3.3	164.8	66.6
Civil Aviation	30.6	43.2	42.8	5.6	18.4	30.8	50.8	2.0	19.1	37.6
Post & Telecommunication	431.6	493.4	533.8	46.0	342.4	496.6	549.7	38.8	359.0	65.3
Sub-total = Interest	24273.8	27743.2	26540.5	2138.2	19443.8	28205.5	31042.6	2593.9	20323.3	65.5
Domestic	22503.5	26003.2	24854.2	2028.2	18169.0	26601.1	29304.5	2462.7	19023.4	64.9
Foreign	1770.3	1740.0	1686.3	110.1	1274.8	1604.4	1738.1	131.2	1299.9	74.8
Total Non-Development Revenue Expenditure	**106568.8**	**136381.7**	**135800.0**	**7422.4**	**79400.1**	**121720.6**	**155309.4**	**9089.1**	**81911.0**	**52.7**

APPENDIX 3: NON-DEVELOPMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

Description	**Budget FY14** *(Crore Taka)*	**Revised Budget FY14** *(Crore Taka)*	**Actual FY14** *(Crore Taka)*	**Actual FY14 (Up to March)** *(Crore Taka)*	**Budget FY15 as % of Revised Budget FY14**	**Actual FY14 (Up to March) as % of Budget FY14**	**Actual FY15 (Up to March) as % of Budget FY15**
Pay and Allowances	**24867.0**	**27432.4**	**26347.8**	**21642.7**	**104.7**	**77.2**	**75.4**
Pay of Officers	2801.4	2864.5	2833.0	2328.7	105.3	74.9	77.2
Pay of Establishment	10152.7	9888.2	9764.4	7851.7	104.6	68.5	75.9
Allowances	11912.9	14679.7	13750.3	11462.3	104.5	85.2	74.7
Goods and Services	**15827.4**	**16215.5**	**15055.2**	**8792.6**	**101.0**	**53.4**	**53.7**
Supplies and Services	11739.8	12016.6	10878.5	6557.5	99.2	56.1	55.0
Repairs, Maintenance & Rehabilitation	4087.6	4198.8	4176.7	2235.1	106.0	45.8	50.2
Interest Payments	**27743.2**	**26540.5**	**28205.5**	**20323.3**	**117.0**	**70.1**	**65.5**
Domestic	26003.2	24854.2	26601.1	19023.4	117.9	69.9	64.9
Foreign	1740.0	1686.3	1604.4	1299.9	103.1	73.3	74.8
Subsidies and Current Transfers	**43145.8**	**45178.0**	**40709.6**	**24227.1**	**111.2**	**52.2**	**48.2**
Subsidies	15442.8	15465.1	13423.9	5753.6	107.7	42.6	34.6
Grants in Aid	20890.2	22774.0	21862.7	13795.8	109.6	58.9	55.3
Contributions to Intl Organization	110.5	111.9	97.0	19.7	100.3	25.6	17.6

Description	Budget FY14 *(Crore Taka)*	Revised Budget FY14 *(Crore Taka)*	Actual FY14 *(Crore Taka)*	Actual FY14 (Up to March) *(Crore Taka)*	Budget FY15 as % of Revised Budget FY14	Actual FY14 (Up to March) as % of Budget FY14	Actual FY15 (Up to March) as % of Budget FY15
Write-off of loans & advances	4.0	4.0	0.5	0.2	100.0	8.1	5.4
Pensions and Gratuities’	6691.3	6816.1	5324.9	4655.8	124.5	54.3	54.9
Others	7.0	7.0				1.6	28.1
Block Allocation	**1887.4**	**409.8**	**249.9**	**130.3**	**460.0**	**8.4**	**6.9**
Unexpected	1299.0	178.5	32.5	0.6	840.2	1.7	0.0
Others	588.4	226.5	212.7	129.7	170.0	23.2	33.7
Deduct	0.0	2.4	2.4	0.0	0.0	-	-
Recoveries	0.0	2.4	2.4	0.0	0.0	-	-
Non-Development Revenue Expenditure (A)	**113470.9**	**115776.2**	**110568.0**	**75116.0**	**110.8**	**61.5**	**58.6**
Acquisition of Assets and Works (B)	**5618.8**	**6658.3**	**5606.9**	**4760.6**	**105.5**	**84.9**	**67.8**
Acquisition of Assets	4870.6	4892.0	3857.5	3900.9	117.8	84.5	67.7
Acquisition of Land Assets	12.5	497.3	486.7	69.8	28.9	434.0	48.5
Construction and Works	735.7	1269.0	1262.7	789.9	88.1	81.3	70.6
Augmented Non-Development Revenue Expenditure (A+B)	**119089.7**	**122434.5**	**116174.9**	**79876.6**	**110.5**	**62.6**	**59.1**
Investments in Shares and Equities (C)	15358.9	12463.5	4834.1	1798.7	152.3	29.1	9.5
Share Capital	7333.9	7020.5	57.1	82.2	159.0	0.8	0.7
Equity Investment	3000.0	350.0	300.0	0.0	800.0	8.3	0.0
Investment for Recapitalization	5000.0	5068.0	4477.0	1716.4	98.7	83.4	34.3
Others	25.0	25.0	0.0	0.2	100.0	0.0	0.6
Programmes Financed from Non-Development Budget (D)	1933.7	905.3	713.8	236.0	118.0	18.4	22.1
Detail Estimates	481.4	743.4	632.4	151.7	41.3	54.9	49.4
Block Allocation	1452.3	161.9	81.4	84.2	469.8	6.3	11.1
Total - Non-Development Expenditure (A+B+C+D) :	**136382.2**	**135803.3**	**121722.8**	**81911.3**	**114.4**	**58.2**	**52.7**

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(IN CRORE TAKA)

	Fiscal Year 2013-14					Fiscal Year 2014-15				
	Budget FY14	Revised Budget FY14	Actual FY14 (March)	Actual FY14 (Up to March)	Actual FY14	Budget FY15	Actual FY15 (March)	Actual FY15 (up to March)	Actual FY14 (up to March) as % of Revised Budget FY14	Actual FY15 (up to March) as % Budget FY15
Sub-total = GPS	**2069.4**	**1754.7**	**104.2**	**401.0**	**846.1**	**3880.3**	**92.1**	**369.8**	**22.9**	**9.5**
Parliament	34.4	30.2	0.1	11.6	21.8	22.9	0.2	2.8	38.5	12.1
PMO	385.1	374.0	51.4	153.8	296.6	446.0	27.8	135.4	41.1	30.4
Cabinet	0.0	1.3	0.0	0.0	0.0	11.0	0.0	0.0	0.0	0.1
Election Com.	462.0	402.0	8.4	46.2	156.6	513.3	39.8	78.2	11.5	15.2
Establishment	88.9	67.0	0.2	16.5	50.4	129.0	0.0	33.2	24.6	25.8
Public Service Com	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finance Division	219.9	232.7	31.4	108.4	135.1	259.9	10.6	50.6	46.6	19.5
Banking Division	87.7	76.6	0.2	10.3	20.6	438.0	2.0	8.3	13.5	1.9
IRD	14.5	12.4	0.8	2.7	4.5	33.1	0.7	3.8	21.8	11.3
ERD	42.9	28.8	10.9	27.0	35.5	39.7	1.2	16.6	93.8	41.9
Planning Division	501.3	405.5	0.1	6.3	21.1	1568.5	1.2	3.6	1.6	0.2
IMED	107.4	66.0	0.1	0.8	55.5	107.4	8.2	30.1	1.2	28.0
Statistics Division	89.9	57.9	0.6	17.4	48.4	211.5	0.5	7.1	30.0	3.4
Foreign Affairs	35.5	0.3	0.0	0.0	0.0	100.0	0.0	0.1	0.0	0.1
Sub-total = LGRD	**12515.8**	**12885.9**	**1229.9**	**5698.5**	**12025.4**	**15129.6**	**498.9**	**5698.7**	**44.2**	**37.7**
LGD	11195.0	11405.0	25.1	5169.8	10541.8	13467.0	467.8	4731.7	45.3	35.1
RD	821.9	1117.6	6.5	380.1	1179.9	1186.6	-5.4	769.4	34.0	64.8
CHT	498.9	363.2	1.1	148.7	303.6	476.0	36.5	197.7	40.9	41.5
Sub-total = Defense	**228.1**	**232.2**	**1.1**	**25.1**	**234.0**	**222.5**	**0.7**	**3.9**	**10.8**	**1.8**
Defense Service	228.1	232.2	1.1	25.1	234.0	222.5	0.7	3.9	10.8	1.8
Def.-Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sub-total=POS	**970.3**	**1084.1**	**74.4**	**464.9**	**1063.4**	**1267.4**	**69.6**	**472.3**	**42.9**	**37.3**
Law & Justice	216.0	198.3	8.7	115.8	194.4	340.0	11.7	102.0	58.4	30.0
Legislative & Parliament	12.0	8.3	0.0	0.0	3.2	9.3	0.0	0.1	0.5	0.8
Supreme Court	10.1	10.1	0.0	1.7	8.9	13.0	0.4	5.9	16.6	45.5
Judicial Service Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ministry of Home Affairs.	731.0	866.3	65.6	346.9	854.9	903.1	57.1	363.6	40.0	40.3
Anti-Corruption Commission	1.2	1.2	0.0	0.5	2.0	2.0	0.3	0.7	40.0	37.1
Sub-total = Education	**9071.3**	**9309.6**	**426.1**	**3572.3**	**8597.9**	**12609.3**	**352.0**	**3763.1**	**38.4**	**29.8**
PMED	5278.0	4528.7	262.7	2054.6	4299.4	5778.1	222.9	1947.1	45.4	33.7
Education	3100.0	3148.2	151.3	1141.6	3033.7	3647.0	123.4	1633.3	36.3	44.8
Sc. & Tech.	163.3	670.2	9.9	333.0	537.2	2304.6	5.6	109.8	49.7	4.8
ICT	530.0	962.6	2.2	43.0	727.6	879.6	0.1	72.9	4.5	8.3
Sub-total = Health	**3602.0**	**3815.6**	**168.9**	**1729.3**	**3415.6**	**4349.2**	**137.7**	**1240.6**	**45.3**	**28.5**

	Fiscal Year 2013-14					Fiscal Year 2014-15				
	Budget FY14	Revised Budget FY14	Actual FY14 (March)	Actual FY14 (Up to March)	Actual FY14	Budget FY15	Actual FY15 (March)	Actual FY15 (up to March)	Actual FY14 (up to March) as % of Revised Budget FY14	Actual FY15 (up to March) as % Budget FY15
HFW	3602.0	3815.6	168.9	1729.3	3415.6	4349.2	137.7	1240.6	45.3	28.5
Sub-total = SSW	**3173.3**	**2612.8**	**140.3**	**733.1**	**2398.3**	**3710.3**	**139.5**	**576.0**	**28.1**	**15.5**
SW	191.6	131.3	4.3	47.8	109.8	190.7	6.1	28.7	36.4	15.1
Women's Affairs'	292.6	250.7	3.7	105.4	219.1	200.0	2.0	28.4	42.0	14.2
Lib. Affairs	209.0	197.7	10.3	109.4	181.3	310.0	17.3	106.9	55.3	34.5
Food	568.1	323.4	72.8	162.4	318.7	584.2	51.3	209.3	50.2	35.8
Disaster & Relief	1912.1	1709.7	49.1	308.1	1569.5	2425.4	62.8	202.7	18.0	8.4
Sub-total = HCS	**865.0**	**783.1**	**44.4**	**359.9**	**766.4**	**1073.5**	**55.5**	**404.0**	**46.0**	**37.6**
Housing	865.0	783.1	44.4	359.9	766.4	1073.5	55.5	404.0	46.0	37.6
Sub-total = RCRA	**560.5**	**640.9**	**20.6**	**366.3**	**639.7**	**704.9**	**12.1**	**304.7**	**57.2**	**43.2**
Information	74.9	107.6	0.6	27.6	105.8	119.0	2.0	57.5	25.6	48.3
Cultural Affairs	63.0	44.1	4.6	26.2	44.7	97.9	2.7	44.0	59.3	44.9
Religious Affairs.	159.2	175.3	0.0	114.5	175.9	183.0	2.0	106.4	65.3	58.2
Youth	263.5	314.0	15.4	198.1	313.3	305.0	5.4	96.8	63.1	31.7
Sub-total = FE	**11308.5**	**9860.6**	**364.7**	**4243.2**	**10470.3**	**11495.8**	**685.9**	**3233.0**	**43.0**	**28.1**
Energy	2255.0	1909.1	22.0	997.6	1881.3	2222.9	14.7	565.9	52.3	25.5
Power	9053.5	7951.5	342.8	3245.6	8589.0	9272.9	671.2	2667.1	40.8	28.8
Sub-total = Agriculture	**4216.9**	**4299.2**	**311.3**	**1858.9**	**4071.7**	**5632.9**	**317.2**	**1988.6**	**43.2**	**35.3**
Agriculture	1364.4	1332.4	127.5	641.7	1272.4	1524.1	92.4	723.7	48.2	47.5
Fisheries	500.3	460.3	30.4	226.6	429.0	701.6	44.0	212.0	49.2	30.2
Environment	333.7	387.4	26.8	152.8	323.3	412.9	32.6	150.5	39.4	36.5
Land	168.6	94.0	5.0	29.2	49.2	163.4	1.2	10.3	31.1	6.3
Water	1850.0	2025.2	121.6	808.6	1997.9	2831.0	147.1	892.1	39.9	31.5
Sub-total =IES	**2687.1**	**3038.4**	**351.3**	**722.4**	**1885.8**	**2279.4**	**232.9**	**796.3**	**23.8**	**34.9**
Industries	2117.0	2455.5	317.3	546.5	1334.5	1561.4	205.0	582.5	22.3	37.3
Textiles	124.0	146.9	3.8	49.5	146.0	176.6	7.4	61.7	33.7	34.9
Commerce	76.0	77.1	0.0	0.6	68.9	127.9	0.0	0.7	0.7	0.5
Labour	139.6	142.7	7.9	49.3	119.7	76.1	0.7	11.5	34.6	15.1
Expatriates' Welfare and Overseas Employment	230.5	216.3	22.3	76.6	216.7	337.5	19.8	140.1	35.4	41.5
Sub-total = TC	**16059.2**	**10876.6**	**466.7**	**4559.4**	**9943.8**	**19452.2**	**1148.8**	**8637.9**	**41.9**	**44.4**
Roads	3456.8	3645.7	186.1	1357.2	3625.4	4607.6	387.3	1876.3	37.2	40.7
Railways	3878.1	3548.7	185.3	1215.3	2858.2	4485.2	671.7	1571.0	34.2	35.0
Bridges Division	616.6	615.3	4.0	271.3	561.7	774.6	42.9	255.8	44.1	33.0
Shipping	264.5	242.1	0.1	6.9	242.7	108.8	5.4	16.6	2.9	15.3
Civil Aviation	843.5	734.8	91.3	319.8	588.5	740.8	41.5	340.0	43.5	45.9
Post and Tele.	6999.7	2090.0	0.0	1388.9	2067.3	8735.3	0.0	4578.3	66.5	52.4
Total	**67327.4**	**61193.8**	**3703.7**	**24734.3**	**56358.3**	**81807.3**	**3742.9**	**27489.1**	**40.4**	**33.6**

Appendix 5: Revenue Collection

(In crore taka)

		Fiscal Year 2013-14					Fiscal Year 2013-14		
	Actual FY13	Budget FY14	Revised Budget FY14	Actual FY14 (March)	Actual FY14 (Up to March)	Actual FY14	Budget FY15	Actual FY15 (March)	Actual FY15 (up to March)
Tax Revenue (a+b)	**107466**	**141219**	**130178**	**10315**	**80372**	**116031**	**155292**	**11758**	**90392**
a. NBR	**103345**	**136090**	**125000**	**9926**	**77247**	**111423**	**149720**	**11345**	**87020**
a.1 Income	34409	48297	44370	3716	25174	37827	56086	4328	27704
a.2 VAT	38671	49956	45877	3365	28667	41080	55013	3828	32172
a.3 Import	12631	14674	13475	1109	9324	13126	14623	1223	10394
a.4 Excise	751	1310	1203	70	759	816	1251	68	894
a.5 Sup	16302	20853	19157	1612	12861	17930	21334	1785	15184
a.6 Other Taxes	581	1000	919	53	462	643	1414	112	672
b. Non-NBR	**4121**	**5129**	**5178**	**389**	**3125**	**4609**	**5572**	**413**	**3371**
b.1 NL	72	70	72	5	50	69	77	5	51
b.2 Vehicles	813	1155	1155	86	672	966	1248	89	699
b.3 Land	517	640	687	52	359	693	738	52	382
b.4 Stamp	2719	3264	3264	247	2045	2881	3509	266	2239
c. Non-tax Revenue	**20817**	**26240**	**26493**	**699**	**18140**	**24342**	**27662**	**996**	**12819**
c.1 DP	4758	4693	5009	6	4066	4494	4932	249	2782
c.2 PO&R	1133	1264	1294	61	584	1054	1394	72	610
c.3 T&T	0	0	0	0	0	0	0	0	0
c.4 IFT	14926	20283	20190	633	13490	18795	21336	676	9427
Total Revenue (a+b+c)	**128283**	**167459**	**156671**	**11014**	**98512**	**140374**	**182953**	**12754**	**103210**
d. Tax-GDP Ratio (base 1995-96)	10.35	11.88	11.02	0.87	6.81	9.82	11.59	0.88	6.75
e. Revenue-GDP ratio (base 1995-96)	12.36	14.09	13.27	0.93	8.34	11.89	13.66	0.95	7.71
f. Tax-GDP Ratio (base 2005-06)	8.96	10.45	9.64	0.76	5.95	8.59	10.15	0.77	5.91
g. Revenue-GDP ratio (base 2005-06)	10.70	12.40	11.60	0.82	7.29	10.39	11.96	0.83	6.75
h. NBR (Source: NBR)	-	-	-	10778.77	79477.5	120819.85	149720	12750.8	92729.47
i. as % of g	-	-	-	92.1	97.2	92.2	100.0	89.0	93.8

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY14/Budget FY14)*100	(Budget FY15/Actual FY14)*100	(Budget FY15/ Revised Budget FY14)*100	Share in Total Revenue Actual FY14	(March 2015/ March 2014)*100	(Actual FY15 up to March /Actual FY14up to March)*100	(Actual FY15 up to March / Budget FY15)*100
Tax Revenue (a+b)	**92.2**	**133.8**	**119.3**	**82.7**	**114.0**	**112.5**	**58.2**
a. NBR	**91.9**	**134.4**	**119.8**	**79.4**	**114.3**	**112.7**	**58.1**
a.1 Income	91.9	148.3	126.4	26.9	116.5	110.1	49.4
a.2 VAT	91.8	133.9	119.9	29.3	113.8	112.2	58.5
a.3 Import	91.8	111.4	108.5	9.4	110.2	111.5	71.1
a.4 Excise	91.8	153.3	103.9	0.6	97.7	117.8	71.5
a.5 Sup	91.9	119.0	111.4	12.8	110.7	118.1	71.2
a.6 Other Taxes	91.9	219.9	154.0	0.5	211.5	145.4	47.5
b. Non-NBR	**101.0**	**120.9**	**107.6**	**3.3**	**106.2**	**107.9**	**60.5**
b.1 NL	102.9	112.8	107.5	0.0	103.1	103.2	66.0
b.2 Vehicles	100.0	129.2	108.0	0.7	103.5	104.0	56.1
b.3 Land	107.3	106.4	107.4	0.5	101.7	106.4	51.7
b.4 Stamp	100.0	121.8	107.5	2.1	108.1	109.5	63.8
c. Non-tax Revenue	**101.0**	**113.6**	**104.4**	**17.3**	**142.4**	**70.7**	**46.3**
c.1 DP	106.7	109.8	98.5	3.2	4427.1	68.4	56.4
c.2 PO&R	102.4	132.3	107.7	0.8	117.5	104.5	43.8
c.3 T&T	0.0	0.0	0.0	0.0	-	27.4	0.0
c.4 IFT	99.5	113.5	105.7	13.4	106.8	69.9	44.2
Total Revenue (a+b+c)	**93.6**	**130.3**	**116.8**	**100.0**	**115.8**	**104.8**	**56.4**

Notes:

1. Income= Income/property/profit/wealth
2. Import= Import & export duty
3. Sup= Supplementary duty
4. Ex= Excise taxes
5. NL= Narcotics & Liquor
6. DP= Dividend & profit
7. PO&R= Post office & Railway
8. IFT= Interest/Fees/Tolls & Other receipts

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