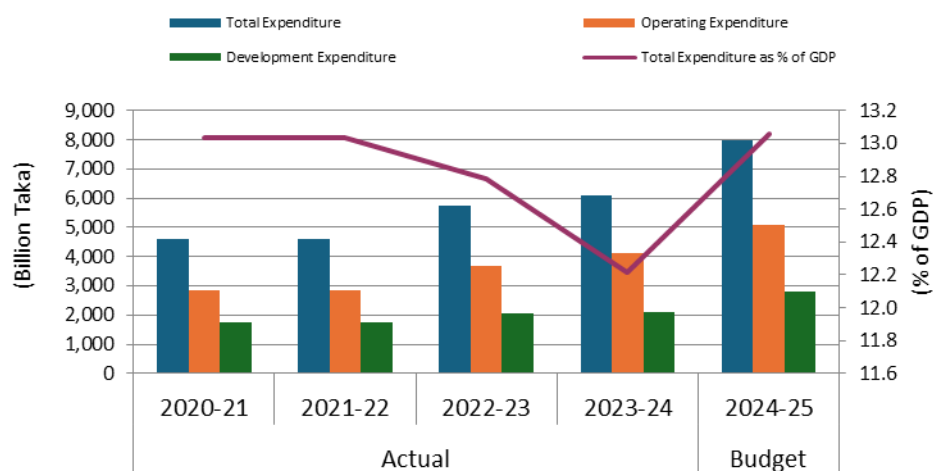


Monthly Report on Fiscal Position

November 2024

(Fiscal Year 2024-25)

Government Expenditure



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Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to 30 June 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, Operating Expenditure and Development Expenditure. Total actual operating spending up to November, 2024 in the current fiscal year (FY25) is 33.6 percent of the operating budget estimates. Actual development expenditure during the same period is 8.63 percent of the development budget estimate. Note that, two memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to November 2024, 29.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (80.1 percent). In the same period, total NBR tax collection is 26.5 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to November 2024, in FY25, overall balance (excluding grants) witnessed a negative value which was 0.69 percent of GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation & Growth

Allocations for operating 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**.

Table 1: OPERATING Expenditure Pattern By Sector²

(In Crore Taka)

| Sectors | Fiscal Year 2023-24 | | | | | Fiscal Year 2024-25 | | | | | |
|------------------|---------------------|---------------------|-------------------------|-----------------------------------|---|---------------------|---------------------------------|---|---------------------------------|------------------------------|--|
| | Budget FY24 | Revised Budget FY24 | Actual Expenditure FY24 | Sector's Share (%) in Actual FY24 | Actual FY24 as % of Revised Budget FY24 | Budget FY25 | Budget FY25 as % of Budget FY24 | Budget FY25 as % of Revised Budget FY24 | Budget FY25 as % of Actual FY24 | Actual FY25 (up to November) | Actual FY25 (up to November) as % of Budget FY25 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| GPS | 147,984 | 118,321 | 85,244 | 20.7 | 72.0 | 153,434 | 103.7 | 129.7 | 180.0 | 30,897 | 20.1 |
| LGRD | 7,324 | 7,236 | 6,548 | 1.6 | 90.5 | 7,570 | 103.4 | 104.6 | 115.6 | 1,753 | 23.2 |
| Defense | 40,190 | 36,331 | 33,416 | 8.1 | 92.0 | 40,730 | 101.3 | 112.1 | 121.9 | 10,538 | 25.9 |
| POS | 28,812 | 27,575 | 26,012 | 6.3 | 94.3 | 30,208 | 104.8 | 109.5 | 116.1 | 8,722 | 28.9 |
| Edu | 57,394 | 55,837 | 51,101 | 12.4 | 91.5 | 60,575 | 105.5 | 108.5 | 118.5 | 19,335 | 31.9 |
| Health | 22,587 | 18,446 | 15,173 | 3.7 | 82.3 | 21,217 | 93.9 | 115.0 | 139.8 | 4,946 | 23.3 |
| SSW | 31,343 | 31,722 | 30,644 | 7.5 | 96.6 | 33,234 | 106.0 | 104.8 | 108.5 | 5,946 | 17.9 |
| Housing | 1,949 | 1,833 | 1,661 | 0.4 | 90.6 | 1,983 | 101.8 | 108.2 | 119.4 | 252 | 12.7 |
| RCRA | 2,535 | 2,484 | 2,159 | 0.5 | 86.9 | 2,654 | 104.7 | 106.8 | 122.9 | 628 | 23.7 |
| F&E | 133 | 128 | 92 | 0.0 | 72.0 | 142 | 107.2 | 111.1 | 154.2 | 33 | 23.0 |
| Agri | 27,354 | 35,108 | 33,645 | 8.2 | 95.8 | 27,503 | 100.5 | 78.3 | 81.7 | 12,753 | 46.4 |
| IES | 1,487 | 1,350 | 1,054 | 0.3 | 78.1 | 1,569 | 105.5 | 116.3 | 148.8 | 421 | 26.9 |
| TC (Tarns & Com) | 11,813 | 11,558 | 9,981 | 2.4 | 86.4 | 12,652 | 107.1 | 109.5 | 126.8 | 3,017 | 23.8 |
| Interest Payment | 94,376 | 105,300 | 114,590 | 27.9 | 108.8 | 113,500 | 120.3 | 107.8 | 99.0 | 71,213 | 62.7 |
| Total | 475,281 | 453,229 | 411,320 | 100 | 90.8 | 506,972 | 106.7 | 111.9 | 123.3 | 170,453 | 33.6 |

Some of the noteworthy features are:

- For FY25, budget allocation was raised by 11.86 percent over the FY24 revised budget estimates and 6.67 percent over the original budget;
- Up to November 2024, overall operating expenditure is 33.6 % of the allocated budget. Spending in Interest payment has been the highest which is 62.7 % of allocated budget. Spending on Agriculture is 46.4%, Education (Edu) is 31.9 %, Public Order & Safety is 28.9%, IES 26.9 %, and Defense is 25.9%. Sectors like Housing, Social Security & Welfare, General Public Services etc. have shown relatively lower expenditures under operating expenses category.

1.1.2 Broad Sector-wise Allocation

Allocations for operating expenditure against different ministries/divisions are also classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment, and others. The following table-2 contains broad sector-wise information:

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, 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

Table 2: Broad Sectorwise Allocation

| Sector Share | Broad Sectors | | | | | |
|--|----------------|-----------------------|-------------------------|-------------|------------------|--------|
| | Administration | Social Infrastructure | Physical Infrastructure | Agriculture | Interest Payment | Others |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Sector Share in Actual Expenditure FY24 | 35.2 | 25.6 | 2.4 | 8.2 | 27.9 | 0.8 |
| Sector Share in Budget FY25 | 44.3 | 24.6 | 2.5 | 5.4 | 22.4 | 0.8 |
| Sector share in Actual Expenditure FY25 (Up to November) | 29.4 | 18.9 | 1.8 | 7.5 | 41.8 | 0.6 |

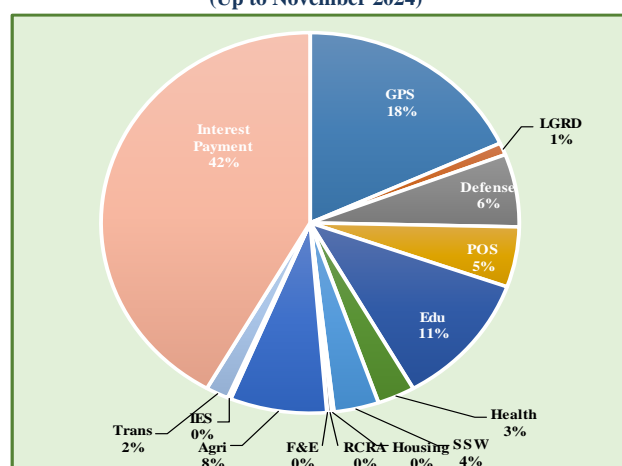
Note:

(i) Administration includes General Public Services, Defense, and Public Order & Safety; (ii) Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative; (iii) Physical Infrastructure covers Fuel & energy and Transport & Communication; (iv) Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food; (v) Others includes Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment.

- Broadly in the budget for FY25, share of the administration and physical sectors have increased and allocations against all other categories have been reduced in comparison to the actual expenditure in FY24;
- Till November 2024, among all categories expenditure on Interest Payment sector was the highest.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY25
(Up to November 2024)



- Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.
- Individually the largest share goes to Interest Payment (42 percent) followed by General Public Service (18 percent), Education (11 percent), Agriculture (08 percent), Defense (06 percent) and Public Order & Safety (05 percent).
- On the otherhand, smallest allocations goes in the LGRD (1.13 percent), Transport (2 percent), sectors.

1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of operating spending upto November, 2024 is shown in figure-2.

Figure-2: Operating Expenditure in FY25 (upto November 2024)

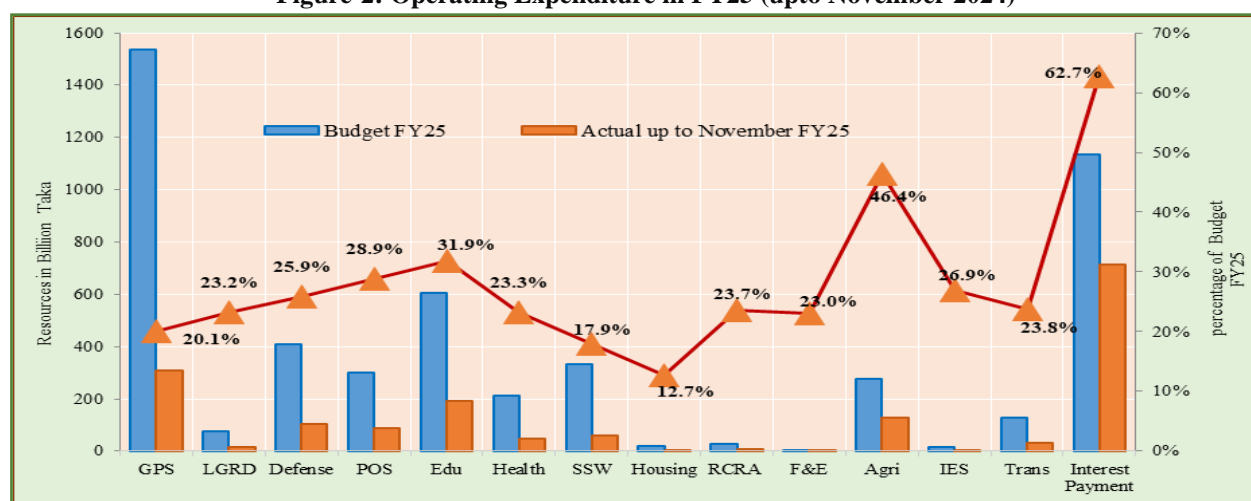


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (62.7%), Agriculture (46.4%), Education (31.9%), Public Order and Safety (28.9%), IES (26.9%), Defense (25.9%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY25), actual spending (operating) up to November is 33.6 percent of the budget estimate, which is also 37.61 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 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), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). Status of actual spending up to November 2024 as per economic classification is shown in **Figures 3 and 4**. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (**Appendix 3**).

Figure 2: Actual Expenditure according to Economic classification

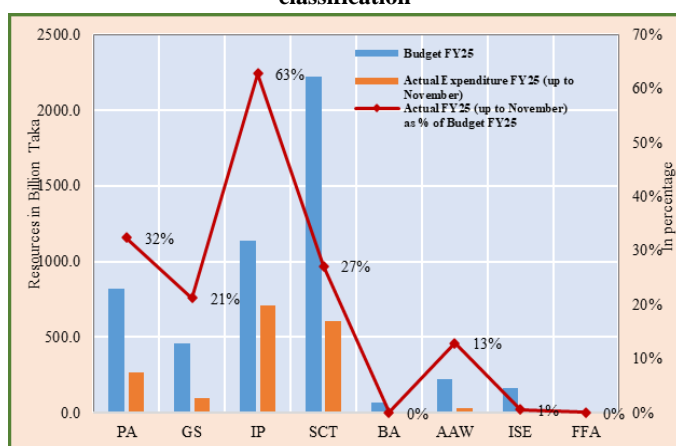
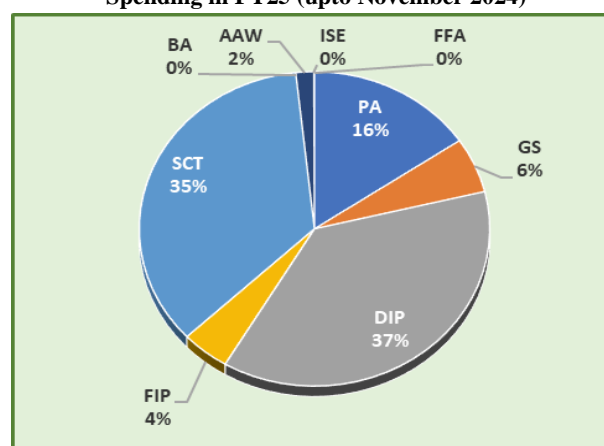


Figure 3: Share of Different Categories in Total Actual Spending in FY25 (upto November 2024)



Up to November 2024, utilization rate of total operating expenditure was 33.6 percent. The major categories were domestic interest payment (37%), subsidies & cash transfers (35%), Pay & allowances (16%) under operating expenditure for this month.

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. Allocations and utilization pattern of development expenditure³ is shown in **Table 3**.

³Development 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

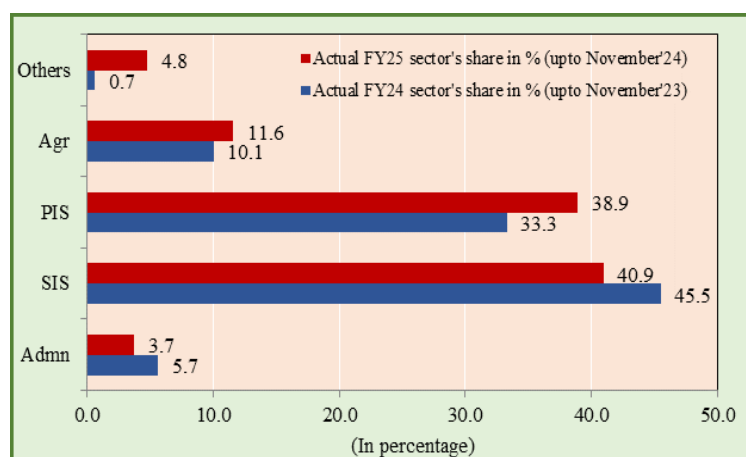
(IN CRORE TAKA)

| | Year: 2023-24 | | | | | | Fiscal Year 2024-25 | | | | | |
|--------------|----------------|---------------------|----------------|------------------------------|---|----------------------------------|---------------------|------------------------------|----------------------------------|---------------------------------|---|--|
| | Budget FY24 | Revised Budget FY24 | Actual FY24 | Actual FY24 (up to November) | Sector's Share (%) in Actual FY24 (upto November) | Actual FY24 as % of Revised FY24 | Budget FY25 | Actual FY25 (up to November) | Budget FY25 as % of Revised FY24 | Budget FY25 as % of Actual FY24 | Actual FY25 (upto November as % of Budget FY25) | Actual FY25 sector's share in % (up to November) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| GPS | 19,896 | 33,096 | 12,650 | 1,167 | 3.46 | 38.22 | 22,342 | 799 | 67.51 | 176.62 | 3.57 | 3.29 |
| LGRD | 42,017 | 44,017 | 37,942 | 7,247 | 21.47 | 86.20 | 40,381 | 4,153 | 91.74 | 106.43 | 10.29 | 17.09 |
| Defence | 1,542 | 1,471 | 1,430 | 85 | 0.25 | 97.21 | 1,284 | 24 | 87.29 | 89.79 | 1.83 | 0.10 |
| POS | 3,455 | 3,383 | 2,758 | 656 | 1.94 | 81.52 | 3,311 | 80 | 97.87 | 120.07 | 2.41 | 0.33 |
| Edu | 46,744 | 33,175 | 29,183 | 4,482 | 13.28 | 87.97 | 50,580 | 4,271 | 152.47 | 173.32 | 8.44 | 17.58 |
| Health | 15,464 | 11,337 | 8,556 | 1,186 | 3.51 | 75.47 | 20,190 | 555 | 178.09 | 235.98 | 2.75 | 2.28 |
| SSW | 9,006 | 8,834 | 8,624 | 1,382 | 4.09 | 97.62 | 9,973 | 357 | 112.89 | 115.65 | 3.58 | 1.47 |
| HCS | 5,479 | 5,193 | 4,882 | 1,069 | 3.17 | 94.01 | 4,946 | 613 | 95.25 | 101.32 | 12.39 | 2.52 |
| RCRA | 3,032 | 3,442 | 3,250 | 1,158 | 3.43 | 94.42 | 4,047 | 724 | 117.56 | 124.51 | 17.89 | 2.98 |
| FE | 34,686 | 28,190 | 28,283 | 3,227 | 9.56 | 100.33 | 30,174 | 4,547 | 107.04 | 106.69 | 15.07 | 18.71 |
| AFL | 16,346 | 20,896 | 19,500 | 3,395 | 10.06 | 93.32 | 19,828 | 2,824 | 94.89 | 101.68 | 14.24 | 11.62 |
| IES | 4,101 | 3,289 | 2,917 | 692 | 2.05 | 88.69 | 4,127 | 440 | 125.45 | 141.45 | 10.66 | 1.81 |
| TC | 75,817 | 63,684 | 49,190 | 8,006 | 23.72 | 77.24 | 70,267 | 4,916 | 110.34 | 142.85 | 7.00 | 20.23 |
| Total | 277,586 | 260,008 | 209,165 | 33,753 | 100.00 | 80.45 | 281,451 | 24,303 | 108.25 | 134.56 | 8.63 | 100.00 |

- Up to November 2025, actual expenditure is 8.63 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 12.98 percent of the revised budget.
- During this period, RCRA (17.89 percent), FE (15.07 percent), AFL (14.24 percent), HCS (12.39 percent), IES (10.66 percent) & LGRD (10.29 percent) sector made the highest utilization of allocated resources.
- Sectors with largest allocation for FY 25 are Transport & Communication (TC), Fuel & Energy (FE), Education (Edu.), LGRD, and Agriculture, Fisheries & Livestock (AFL).

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 4: 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 November, 2024 is presented in **Figure 5**.
- From the graph it appears that up to November, 2024 the maximum share of spending went to Social Infrastructure 40.9% followed by Physical Infrastructure 38.9% and Agriculture 11.6 percent.

2.3 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to November, FY 2025:

Table 4: Revenue Collection Position

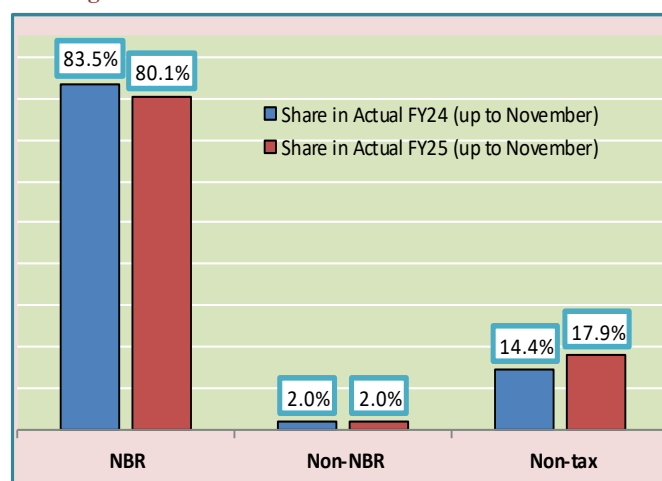
(In Crore Taka)

| Description | Fiscal Year 2023-24 | | | | | Fiscal Year 2024-25 | | | |
|--|---------------------|---------------------|----------------|-------------------|-----------------------------|---------------------|------------------------|-----------------------------|---|
| | Budget FY24 | Revised Budget FY24 | Actual FY24 | Actual (November) | Actual FY24 (upto November) | Budget FY25 | Actual FY25 (November) | Actual FY24 (upto November) | Actual FY25 (upto November) as % of Budget FY25 |
| Tax Revenue (a+b) | 449,998 | 429,000 | 369,324 | 28,491 | 133,883 | 494,999 | 26,111 | 130,133 | 26.3 |
| a. NBR | 430,000 | 410,001 | 361,459 | 27,937 | 130,693 | 480,000 | 25,426 | 126,991 | 26.5 |
| a.1 Income | 153,260 | 145,865 | 122,975 | 8,884 | 40,036 | 175,620 | 8,020 | 39,482 | 22.5 |
| a.2 VAT | 163,836 | 158,067 | 139,289 | 11,252 | 53,944 | 182,783 | 10,117 | 51,844 | 28.4 |
| a.3 Supplementary Duty | 60,703 | 55,437 | 53,719 | 4,117 | 18,948 | 64,278 | 3,989 | 18,210 | 28.3 |
| a.4 Import | 46,015 | 43,876 | 38,640 | 3,298 | 16,017 | 49,464 | 2,803 | 15,584 | 31.5 |
| a.5 Export duty | 66 | 62 | 0 | 0 | 0 | 70 | 0 | 0 | 0.1 |
| a.6 Excise | 4,579 | 4,958 | 4,420 | 160 | 788 | 5,805 | 359 | 1,003 | 17.3 |
| a.7 Other Taxes | 1,540 | 1,736 | 2,415 | 225 | 960 | 1,980 | 138 | 867 | 43.8 |
| b. Non-NBR | 19,998 | 19,000 | 7,866 | 555 | 3,190 | 14,999 | 685 | 3,142 | 20.9 |
| c. Non-tax Revenue | 49,997 | 49,000 | 39,256 | 2,767 | 22,586 | 46,003 | 1,765 | 28,452 | 61.8 |
| Total Revenue (a + b + c) | 499,995 | 478,000 | 408,581 | 31,258 | 156,469 | 541,002 | 27,876 | 158,585 | 29.3 |
| d. Tax-GDP Ratio (base 2015-16) | 9.00 | 8.58 | 7.38 | 0.56 | 2.65 | 8.64 | 0.46 | 2.27 | |
| e. Revenue-GDP ratio (base 2015-16) | 9.99 | 9.55 | 8.17 | 0.62 | 3.10 | 9.45 | 0.49 | 2.77 | |

- Total revenue collection in FY24 was 8.17 percent of GDP and 85.5 percent of the revised budget target.
- Up to November 2024, total revenue collection increased by 1.4 percent compared to the corresponding period of the previous fiscal year (FY24) and achievement as to annual target is 29.3 percent.
- In FY25, total revenue is estimated to be 9.45 percent of GDP which is about 13.18 percent higher than the revised budget of FY24, and 32.4 percent higher than the actual revenue collection in FY24.

- ❖ In FY25 major share of the government revenue comes from NBR sources (80.1percent up to November 2024).
- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue are -2.8 percent and -1.5 percent respectively.
- ❖ On the other hand, non-tax revenue collection grew by 26 percent compared to the corresponding period of the previous fiscal year.
- ❖ For tax and non-tax revenue, achievements as to the annual target were 26.3 and 61.8 percent respectively (upto November 2024 in FY25).

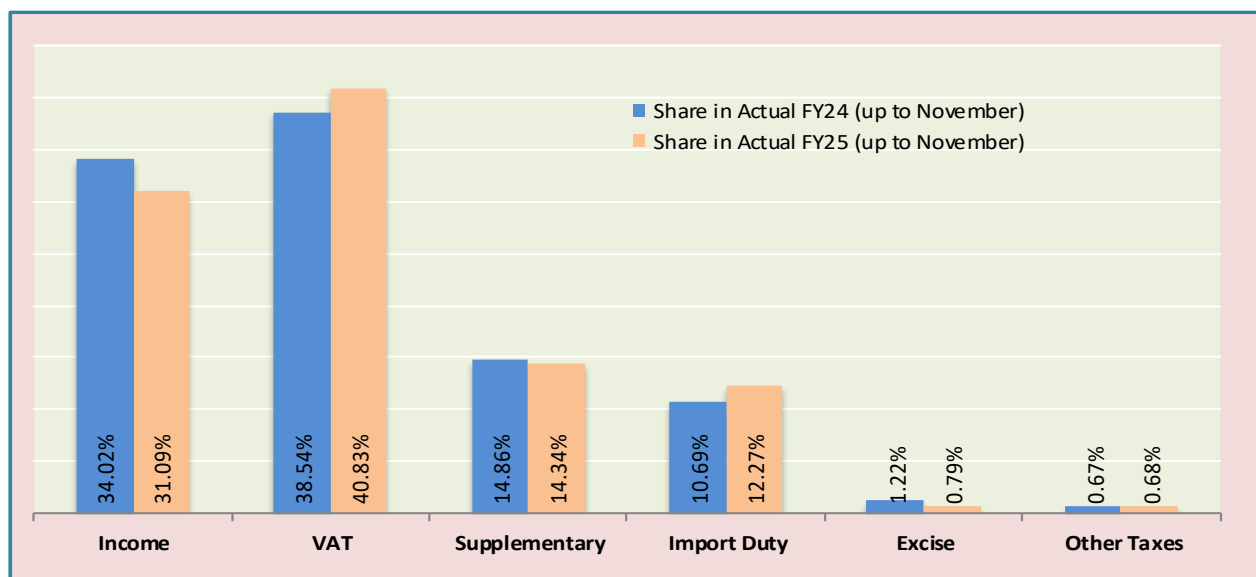
Figure 5: Sources of Revenue Collection



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

3.2 NBR TAX REVENUE

Figure 6: Share Among NBR Taxes



- In FY24 actual tax revenue collection was 7.38 percent of GDP
- Tax revenue collection target for FY25 is 8.64 percent of GDP. This is 15.38 percent higher than the revised budget of FY24 and 34.03 percent higher than the actual collection of the FY24.
- In FY25 (up to November 2024), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.83 percent was collected from VAT, 31.09 percent from Income Tax, 14.34 percent from Supplementary Duty, 12.27 percent from Import Duty and the rest from Excise and other Taxes.

4.0 Budget Deficit⁵

The following table (table 5) shows budget deficit position.

Table 5: Budget Deficit

(In crore taka)

| Description | Year: 2023-24 | | | | Year: 2024-25 | | Actual FY24 (upto November) | Actual FY25 (upto November) |
|--|---------------|--------------|-------------------|-------------|---------------|-------------------|-----------------------------|-----------------------------|
| | Budget FY24 | Revised FY24 | Actual (November) | Actual FY24 | Budget FY25 | Actual (November) | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Revenues | 499,995 | 478,000 | 31,296 | 409,048 | 541,002 | 28,049 | 156,533 | 159,210 |
| Tax Revenue | 449,998 | 429,000 | 28,525 | 369,782 | 494,999 | 26,283 | 133,941 | 130,758 |
| Non-Tax Revenue | 49,997 | 49,000 | 2,771 | 39,266 | 46,003 | 1,765 | 22,591 | 28,452 |
| Foreign Grants | 3,900 | 3,500 | 1 | 5,980 | 4,400 | 181 | 539 | 986 |
| Revenue and Foreign Grants | 503,895 | 481,500 | 31,298 | 415,028 | 545,402 | 28,230 | 157,071 | 160,196 |
| Operating Expenditure | 475,281 | 453,228 | 25,858 | 411,838 | 506,971 | 45,870 | 124,699 | 170,491 |
| Net Outlay for Food Account Operation | 502 | -1,234 | -92 | -1,412 | 119 | -99 | 2,320 | 4,329 |
| Loans & Advances (Net) | 8,420 | 2,417 | -54 | -8,581 | 8,457 | -148 | -2,847 | -1,575 |
| Development Expenditure | 277,582 | 260,007 | 9,794 | 209,165 | 281,453 | 8,312 | 33,768 | 24,737 |
| Development Program financed from Revenue Budget | 3,768 | 4,378 | 121 | 4,250 | 5,943 | 36 | 289 | 108 |

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

| | | | | | | | | |
|---|-----------------|-----------------|---------------|-----------------|-----------------|----------------|----------------|----------------|
| Non-ADP Project | 7,986 | 7,853 | 183 | 7,113 | 7,627 | 415 | 192 | 571 |
| Annual Development Programme | 263,000 | 245,000 | 9,259 | 195,309 | 265,000 | 7,861 | 32,773 | 24,058 |
| Non-ADP FFW and Transfer | 2,828 | 2,775 | 231 | 2,494 | 2,884 | 0 | 514 | 0 |
| Total Expenditure | 761,785 | 714,418 | 35,505 | 611,009 | 797,000 | 53,935 | 157,940 | 197,983 |
| Overall Balance (Including Grants) | -257,890 | -232,918 | -4,207 | -195,981 | -251,598 | -25,706 | -868 | -37,786 |
| (In percent of GDP, base 2015-16) | -5.16 | -4.66 | -0.08 | -3.92 | -4.46 | -0.46 | -0.02 | -0.67 |
| Overall Balance (Excluding Grants) | -261,790 | -236,418 | -4,208 | -201,961 | -255,998 | -25,886 | -1,407 | -38,772 |
| (In percent of GDP, base 2015-16) | -5.23 | -4.73 | -0.08 | -4.04 | -4.53 | -0.46 | -0.03 | -0.69 |

- In FY24, actual budget deficit (excluding grants) as percentage of GDP was 4.04 percent. Including grants it was 3.92 percent of GDP;
- Budget deficit (excluding grants) for FY25 is estimated to be 4.53 percent of GDP. Including grants the deficit is expected to be 4.46 percent of GDP;
- For FY25, actual overall balance up to November, 2024 (excluding grants) witnesses a negative value which was 0.69 percent of GDP.

5.0 Financing

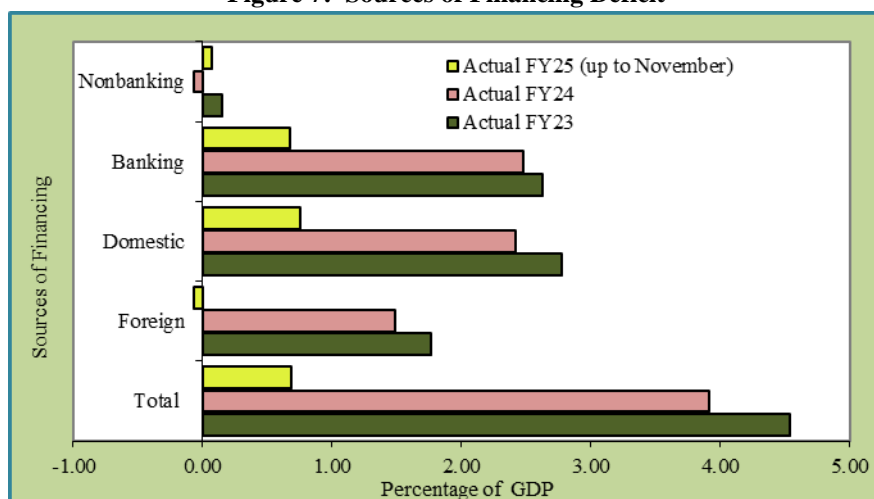
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

| Description | Year: 2023-24 | | | | Year:2024-25 | | Actual FY24 (upto November) | Actual FY25 (up to November) |
|--|---------------|--------------|-------------------|-------------|--------------|-------------------|-----------------------------|------------------------------|
| | Budget FY24 | Revised FY24 | Actual (November) | Actual FY24 | Budget FY25 | Actual (November) | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1.0 Foreign Borrowing-Net | 102,490 | 76,293 | 861 | 74,587 | 90,700 | 1,902 | 498 | -3,766 |
| 1.1 Foreign Borrowing | 127,190 | 102,693 | 2,680 | 97,037 | 127,200 | 3,812 | 9,545 | 9,108 |
| 1.2 Amortization | -24,700 | -26,400 | -1,819 | -22,449 | -36,500 | -1,910 | -9,048 | -12,874 |
| 2.0 Domestic Borrowing | 155,395 | 156,625 | 3,220 | 120,938 | 160,900 | 23,898 | -195 | 42,349 |
| 2.1Borrowing from Banking System (Net) | 132,395 | 155,935 | 7,055 | 124,150 | 137,500 | 22,651 | 12,965 | 38,302 |
| 2.1.1 Long-Term Debt (Net) | 86,580 | 95,743 | -5,184 | 77,400 | 72,682 | 19,578 | 5,421 | 56,125 |
| 2.1.2 Short-Term Debt (Net) | 45,815 | 60,192 | 12,239 | 46,750 | 64,818 | 3,073 | 7,545 | -17,823 |
| 2.2 Non-Bank Borrowing (Net) | 23,000 | 690 | -3,835 | -3,212 | 23,400 | 1,247 | -13,160 | 4,047 |
| 2.2.1 National Savings Schemes (Net) | 18,000 | -7,310 | -1,432 | -17,999 | 15,400 | 3,746 | -3,759 | 18,424 |
| 2.2.2 Others | 5,000 | 8,000 | -2,403 | 14,787 | 8,000 | -2,499 | -9,402 | -14,378 |
| Total - Financing: | 257,885 | 232,918 | 4,081 | 195,526 | 251,600 | 25,801 | 303 | 38,583 |
| (In percent of GDP) (base: 2015-16): | 5.15 | 4.66 | 0.08 | 3.91 | 4.46 | 0.46 | 0.01 | 0.68 |

Figure 7: Sources of Financing Deficit



- For FY25 (upto November), net foreign borrowing is negative and domestic borrowing is positive;
- Over all, total financing is positive in the same period which is 0.68 percent of the GDP.

APPENDICES

Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure

(In crore taka)

| Sectors | Fiscal Year 2023-24 | | | | | Fiscal Year 2024-25 | | |
|---|---------------------|---------------------|------------------------|------------------------------|----------------|---------------------|------------------------|------------------------------|
| | Budget FY24 | Revised Budget FY24 | Actual FY24 (November) | Actual FY24 (up to November) | Actual FY24 | Budget FY25 | Actual FY25 (November) | Actual FY25 (up to November) |
| General Public Services | 147,984 | 118,321 | 3,313 | 19,802 | 85,244 | 153,434 | 12,036 | 30,897 |
| LGRD | 7,324 | 7,236 | 491 | 1,677 | 6,548 | 7,570 | 150 | 1,753 |
| Defence | 40,190 | 36,331 | 2,166 | 9,886 | 33,416 | 40,730 | 2,756 | 10,538 |
| Public Order and safety | 28,812 | 27,575 | 2,099 | 8,714 | 26,012 | 30,208 | 1,845 | 8,722 |
| Education & technology | 57,394 | 55,837 | 3,564 | 18,890 | 51,101 | 60,575 | 4,847 | 19,335 |
| Health | 22,587 | 18,446 | 1,056 | 4,888 | 15,173 | 21,217 | 1,148 | 4,946 |
| Social Security and Welfare | 31,343 | 31,722 | 1,660 | 7,748 | 30,644 | 33,234 | 1,193 | 5,946 |
| Housing | 1,949 | 1,833 | 61 | 265 | 1,661 | 1,983 | 76 | 252 |
| Recreation, Culture and Religious Affairs | 2,535 | 2,484 | 167 | 722 | 2,159 | 2,654 | 105 | 628 |
| Fuel and Energy | 133 | 128 | 7 | 29 | 92 | 142 | 6 | 33 |
| Agriculture | 27,354 | 35,108 | 1,724 | 8,021 | 33,645 | 27,503 | 8,080 | 12,753 |
| Industrial & Economic Services | 1,487 | 1,350 | 112 | 394 | 1,054 | 1,569 | 85 | 421 |
| Transport and Communication | 11,813 | 11,558 | 720 | 2,951 | 9,981 | 12,652 | 850 | 3,017 |
| Interest Payment | 94,376 | 105,300 | 8,687 | 40,445 | 114,590 | 113,500 | 12,720 | 71,213 |
| Total – Operating Expenditure | 475,281 | 453,229 | 25,828 | 124,433 | 411,320 | 506,972 | 45,896 | 170,453 |

Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

| Ministries/Division | Fiscal Year 2023-24 | | | | | Fiscal Year 2024-25 | | | |
|--|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|-----------------------------|---|
| | Budget FY24 | Revised Budget FY24 | Actual FY24 (November) | Actual FY24 (up to November) | Actual FY24 | Budget FY25 | Actual FY25 (November) | Actual FY25 (upto November) | Actual FY25 (up to November) as % Budget FY25 |
| Sub-total = GPS | 147,984 | 118,321 | 3,313 | 19,802 | 85,244 | 153,434 | 12,036 | 30,897 | 20.1 |
| Office of the President | 32 | 29 | 2 | 9 | 24 | 33 | 1 | 9 | 27.5 |
| Parliament | 335 | 323 | 26 | 94 | 257 | 345 | 4 | 46 | 13.2 |
| Prime Minister's Office | 931 | 939 | 69 | 355 | 847 | 994 | 48 | 295 | 29.6 |
| Cabinet Division | 103 | 92 | 6 | 24 | 68 | 105 | 3 | 14 | 13.3 |
| Election Commission | 2,124 | 4,168 | 26 | 169 | 3,981 | 793 | 32 | 198 | 25.0 |
| Ministry of Public Administration | 3,536 | 3,674 | 198 | 813 | 2,746 | 4,137 | 223 | 816 | 19.7 |
| Public Service Commission | 101 | 98 | 5 | 27 | 86 | 105 | 3 | 25 | 24.0 |
| Finance Division | 134,981 | 103,786 | 2,836 | 16,906 | 73,656 | 141,591 | 11,533 | 28,772 | 20.3 |
| Internal Resources Division | 3,113 | 2,546 | 86 | 507 | 1,504 | 2,456 | 128 | 491 | 20.0 |
| Financial Institutions Division | 98 | 93 | 4 | 26 | 84 | 95 | 1 | 16 | 17.4 |
| Economic Relations Division | 699 | 716 | 3 | 732 | 1,287 | 759 | 4 | 62 | 8.1 |
| Planning Division/2 | 88 | 75 | 4 | 16 | 65 | 97 | 4 | 19 | 19.4 |
| Implementation, Monitoring and Evaluation Division | 61 | 58 | 2 | 6 | 50 | 68 | 6 | 11 | 15.6 |
| Statistics and Informatics Division | 261 | 239 | 15 | 45 | 172 | 298 | 14 | 43 | 14.3 |
| Ministry of Foreign Affairs | 1,521 | 1,485 | 31 | 73 | 417 | 1,557 | 31 | 81 | 5.2 |
| Sub-total = LGRD | 7,324 | 7,236 | 491 | 1,677 | 6,548 | 7,570 | 150 | 1,753 | 23.2 |
| Local Government Division | 6,200 | 6,142 | 447 | 1,376 | 5,311 | 6,397 | 123 | 1,548 | 24.2 |
| Rural Development and Co-operatives Division | 671 | 656 | 36 | 282 | 622 | 699 | 20 | 190 | 27.2 |
| Ministry of Chittagong Hill Tracts Affairs | 453 | 438 | 8 | 20 | 615 | 475 | 6 | 15 | 3.1 |
| Sub-total = Defence | 40,190 | 36,331 | 2,166 | 9,886 | 33,416 | 40,730 | 2,756 | 10,538 | 25.9 |
| Ministry of Defence - Defence Services | 38,284 | 34,552 | 2,090 | 9,349 | 31,637 | 38,798 | 2,672 | 10,159 | 26.2 |
| Ministry of Defence - Others Services | 1,861 | 1,743 | 74 | 527 | 1,745 | 1,886 | 81 | 369 | 19.6 |
| Armed Forces Division | 45 | 36 | 3 | 11 | 34 | 46 | 2 | 10 | 20.7 |
| Sub-total=POS | 28,812 | 27,575 | 2,099 | 8,714 | 26,012 | 30,208 | 1,845 | 8,722 | 28.9 |
| Supreme Court | 237 | 237 | 16 | 80 | 230 | 248 | 16 | 72 | 29.0 |
| Law and Justice Division | 1,766 | 1,470 | 97 | 425 | 1,148 | 1,866 | 92 | 595 | 31.9 |
| Public Security Division | 23,981 | 23,353 | 1,820 | 7,476 | 22,449 | 25,169 | 1,579 | 7,279 | 28.9 |
| Legislative and Parliamentary Affairs Division | 41 | 40 | 2 | 14 | 34 | 40 | 2 | 14 | 34.0 |
| Anti Corruption Commission | 166 | 148 | 13 | 44 | 123 | 179 | 9 | 39 | 22.0 |

| Ministries/Division | Fiscal Year 2023-24 | | | | | Fiscal Year 2024-25 | | | |
|--|---------------------|---------------------|------------------------|------------------------------|-------------|---------------------|------------------------|-----------------------------|---|
| | Budget FY24 | Revised Budget FY24 | Actual FY24 (November) | Actual FY24 (up to November) | Actual FY24 | Budget FY25 | Actual FY25 (November) | Actual FY25 (upto November) | Actual FY25 (up to November) as % Budget FY25 |
| Security Services Division | 2,621 | 2,327 | 152 | 675 | 2,028 | 2,706 | 147 | 723 | 26.7 |
| Sub-total = Edu | 57,394 | 55,837 | 3,564 | 18,890 | 51,101 | 60,575 | 4,847 | 19,335 | 31.9 |
| Ministry of Primary and Mass Education | 22,704 | 22,360 | 1,401 | 6,847 | 19,000 | 22,684 | 1,236 | 6,329 | 27.9 |
| Secondary and Higher Education Division | 25,931 | 25,179 | 1,641 | 9,383 | 24,398 | 28,567 | 3,043 | 10,157 | 35.6 |
| Ministry of Science and Technology | 627 | 618 | 20 | 174 | 548 | 686 | 11 | 123 | 17.9 |
| Information and Communication Technology Division | 352 | 317 | 12 | 105 | 287 | 424 | 12 | 69 | 16.4 |
| Technical and Madrasah Education Division | 7,779 | 7,364 | 490 | 2,382 | 6,869 | 8,215 | 545 | 2,656 | 32.3 |
| Sub-total = Health | 22,587 | 18,446 | 1,056 | 4,888 | 15,173 | 21,217 | 1,148 | 4,946 | 23.3 |
| Health Services Division | 17,221 | 14,186 | 823 | 3,636 | 11,580 | 16,384 | 806 | 3,728 | 22.8 |
| Medical Education and Family Welfare Division | 5,367 | 4,260 | 233 | 1,253 | 3,592 | 4,834 | 342 | 1,218 | 25.2 |
| Sub-total = SSW | 31,343 | 31,722 | 1,660 | 7,748 | 30,644 | 33,234 | 1,193 | 5,946 | 17.9 |
| Ministry of Social Welfare | 11,033 | 10,945 | 219 | 2,321 | 10,572 | 11,894 | 729 | 2,573 | 21.6 |
| Ministry of Women and Children Affairs | 3,778 | 3,800 | 167 | 420 | 3,726 | 4,347 | 50 | 472 | 10.9 |
| Ministry of Food | 5,084 | 5,558 | 571 | 2,169 | 5,567 | 5,338 | 2 | 576 | 10.8 |
| Ministry of Disaster Management and Relief | 5,532 | 5,518 | 302 | 656 | 4,974 | 5,675 | 10 | 97 | 1.7 |
| Ministry of Liberation Affairs | 5,916 | 5,901 | 401 | 2,183 | 5,805 | 5,980 | 403 | 2,228 | 37.3 |
| Sub-total = HCS | 1,949 | 1,833 | 61 | 265 | 1,661 | 1,983 | 76 | 252 | 12.7 |
| Ministry of Housing and Public Works | 1,949 | 1,833 | 61 | 265 | 1,661 | 1,983 | 76 | 252 | 12.7 |
| Sub-total = RCRA | 2,535 | 2,484 | 167 | 722 | 2,159 | 2,654 | 105 | 628 | 23.7 |
| Ministry of Information | 839 | 810 | 39 | 220 | 723 | 851 | 20 | 198 | 23.3 |
| Ministry of Cultural Affairs | 437 | 416 | 50 | 150 | 393 | 455 | 9 | 119 | 26.3 |
| Ministry of Religious Affairs | 333 | 336 | 16 | 67 | 294 | 370 | 38 | 78 | 21.1 |
| Ministry of Youth and Sports | 927 | 922 | 62 | 285 | 748 | 978 | 39 | 232 | 23.7 |
| Sub-total = FE | 133 | 128 | 7 | 29 | 92 | 142 | 6 | 33 | 23.0 |
| Energy and Mineral Resources Division | 83 | 80 | 5 | 20 | 67 | 89 | 4 | 20 | 22.6 |
| Power Division | 50 | 48 | 1 | 8 | 25 | 53 | 2 | 13 | 23.8 |
| Sub-total = Agr | 27,354 | 35,108 | 1,724 | 8,021 | 33,645 | 27,503 | 8,080 | 12,753 | 46.4 |
| Ministry of Agriculture/3 | 20,770 | 28,681 | 1,438 | 6,490 | 27,722 | 20,790 | 7,689 | 11,355 | 54.6 |
| Ministry of Fisheries and Livestock | 1,813 | 1,761 | 142 | 444 | 1,617 | 1,894 | 75 | 412 | 21.8 |
| Ministry of Environment and Forest | 788 | 762 | 48 | 233 | 711 | 728 | 38 | 192 | 26.4 |
| Ministry of Land | 1,533 | 1,492 | 87 | 417 | 1,215 | 1,584 | 82 | 398 | 25.1 |
| Ministry of Water Resources | 2,450 | 2,411 | 10 | 436 | 2,380 | 2,507 | 196 | 395 | 15.8 |
| Sub-total = IES | 1,487 | 1,350 | 112 | 394 | 1,054 | 1,569 | 85 | 421 | 26.9 |
| Ministry of Commerce | 285 | 274 | 15 | 57 | 172 | 301 | 22 | 64 | 21.4 |
| Ministry of Labour and Employment | 223 | 165 | 10 | 47 | 133 | 214 | 10 | 48 | 22.3 |
| Ministry of Industries | 370 | 335 | 58 | 155 | 320 | 359 | 19 | 146 | 40.6 |
| Ministry of Expatriates' Welfare and Overseas Employment | 392 | 365 | 20 | 84 | 251 | 456 | 16 | 89 | 19.4 |
| Ministry of Textiles and Jute | 216 | 211 | 9 | 51 | 179 | 238 | 18 | 74 | 31.3 |
| Sub-total = TC | 11,813 | 11,558 | 720 | 2,951 | 9,981 | 12,652 | 850 | 3,017 | 23.8 |
| Road Transport and Highways Division | 5,648 | 5,561 | 347 | 1,142 | 4,912 | 6,101 | 308 | 533 | 8.7 |
| Ministry of Railways | 4,050 | 3,950 | 254 | 1,158 | 3,223 | 4,346 | 418 | 1,617 | 37.2 |
| Ministry of Shipping | 846 | 810 | 25 | 194 | 696 | 897 | 28 | 384 | 42.8 |
| Ministry of Civil Aviation and Tourism | 54 | 45 | 10 | 22 | 41 | 63 | 9 | 22 | 34.3 |
| Posts and Telecommunications Division | 1,206 | 1,184 | 84 | 433 | 1,104 | 1,235 | 86 | 460 | 37.3 |
| Bridges Division | 9 | 7 | 0 | 1 | 3 | 9 | 0 | 1 | 13.2 |
| Sub-total = Interest | 94,376 | 105,300 | 8,687 | 40,445 | 114,590 | 113,500 | 12,720 | 71,213 | 62.7 |
| Domestic | 82,000 | 89,500 | 7,637 | 34,179 | 99,606 | 93,000 | 11,833 | 63,624 | 68.4 |
| Foreign | 12,376 | 15,800 | 1,050 | 6,267 | 14,984 | 20,500 | 887 | 7,590 | 37.0 |
| Total Operating Expenditure | 475,281 | 453,229 | 25,828 | 124,433 | 411,320 | 506,972 | 45,896 | 170,453 | 33.6 |

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

| Description | Budget FY24 | Revised Budget FY24 | Actual FY24 | Actual FY24 (upto November) | Budget FY25 | Actual FY25 (upto November) | Actual FY24 (up to November) as % of Budget FY+24 | Actual FY25 (up to November) as % of Budget FY25 |
|--|-------------|---------------------|-------------|-----------------------------|-------------|-----------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Pay and Allowances | 80,463 | 77,894 | 68,586 | 25,525 | 81,579 | 26,452 | 31.7 | 32.4 |
| Pay of Officers | 13,316 | 11,737 | 10,314 | 4,179 | 12,758 | 4,435 | 31.4 | 34.8 |
| Pay of Establishment | 29,236 | 28,022 | 25,292 | 10,398 | 29,403 | 10,716 | 35.6 | 36.4 |
| Allowances | 37,911 | 38,135 | 32,979 | 10,948 | 39,419 | 11,300 | 28.9 | 28.7 |
| Goods and Services | 44,232 | 44,808 | 40,447 | 10,263 | 45,586 | 9,676 | 23.2 | 21.2 |
| Supplies and Services | 32,801 | 33,709 | 30,031 | 8,573 | 33,589 | 8,001 | 26.1 | 23.8 |
| Repairs Maintenance and Rehabilitation | 11,431 | 11,099 | 10,416 | 1,689 | 11,996 | 1,675 | 14.8 | 14.0 |
| Interest Payments | 94,376 | 105,300 | 114,590 | 40,445 | 113,500 | 71,213 | 42.9 | 62.7 |
| Domestic | 82,000 | 89,500 | 99,606 | 34,179 | 93,000 | 63,624 | 41.7 | 68.4 |
| Foreign | 12,376 | 15,800 | 14,984 | 6,267 | 20,500 | 7,590 | 50.6 | 37.0 |
| Subsidies and Incentives and Current Transfers | 209,902 | 202,858 | 174,013 | 43,168 | 222,063 | 60,226 | 20.6 | 27.1 |
| Subsidies | 84,002 | 85,906 | 72,965 | 14,769 | 88,015 | 27,979 | 17.6 | 31.8 |
| Grants in Aid | 72,059 | 65,064 | 59,948 | 18,675 | 76,627 | 18,683 | 25.9 | 24.4 |
| Pensions and Gratuities | 32,869 | 32,346 | 23,414 | 8,886 | 36,912 | 9,564 | 27.0 | 25.9 |
| Others | 5,747 | 4,316 | 3,488 | 839 | 5,284 | 299 | 14.6 | 5.7 |
| Block Allocations | 7,274 | 3,198 | 0 | 0 | 6,255 | 0 | 0.0 | 0.0 |
| Unexpected | 4,000 | 2,357 | 0 | 0 | 4,000 | 0 | 0.0 | 0.0 |
| Others | 3,274 | 841 | 0 | 0 | 2,255 | 0 | 0.0 | 0.0 |
| Total Operating Recurrent Expenditure (A) | 436,247 | 434,057 | 397,636 | 119,402 | 468,983 | 167,567 | 27.4 | 35.7 |
| Acquisition of Assets and Works (B) | 22,082 | 15,933 | 12,983 | 2,079 | 21,954 | 2,826 | 9.4 | 12.9 |
| Acquisition of Assets | 21,121 | 15,744 | 12,658 | 2,022 | 21,194 | 2,655 | 9.6 | 12.5 |
| Acquisition of Land | 961 | 190 | 324 | 56 | 759 | 171 | 5.9 | 22.6 |
| Total - Augmented Operating Recurrent Expenditure (A+B): | 458,329 | 449,991 | 410,618 | 121,480 | 490,936 | 170,393 | 26.5 | 34.7 |
| Investments in Shares and Equities (C) | 16,952 | 3,237 | 545 | 44 | 16,035 | 97 | 0.3 | 0.6 |
| Share Capital | 16,952 | 3,237 | 545 | 44 | 16,035 | 97 | 0.3 | 0.6 |
| Foreign Financial Assests (F) | 0 | 0 | 674 | 674 | 0 | 0 | 0 | 0 |
| Total - Operating Capital Expenditure (B+C+F) | 39,034 | 19,170 | 14,202 | 2,798 | 37,989 | 2,923 | 7.2 | 7.7 |
| Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) : | 475,281 | 453,228 | 411,838 | 122,199 | 506,971 | 170,491 | 25.7 | 33.6 |

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

| Ministry/Divisions | Fiscal Year 2023-24 | | | | | Fiscal Year 2024-25 | | | | |
|-----------------------------------|---------------------|---------------------|----------------------|------------------------------|-------------|---------------------|------------------------|------------------------------|---|--|
| | Budget FY24 | Revised Budget FY24 | Actual FY24 November | Actual FY24 (up to November) | Actual FY24 | Budget FY25 | Actual FY25 (November) | Actual FY25 (up to November) | Actual FY25 (upto November) as % of Revised Budget FY24 | Actual FY25 (upto November) as % Budget FY25 |
| Sub-total = GPS | 19,895.73 | 33,096.28 | 450.58 | 1,166.83 | 12,649.56 | 22,342.00 | 297.02 | 798.56 | 3.53 | 3.57 |
| Parliament | 2.00 | 0.55 | 0.00 | 0.00 | 0.52 | 2.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prime Minister's Office | 3,520.22 | 3,348.83 | 218.64 | 733.36 | 2,019.86 | 3,606.15 | 72.47 | 384.38 | 21.90 | 10.66 |
| Cabinet Division | 7.52 | 1.79 | 0.00 | 0.01 | 1.43 | 16.87 | 0.00 | 0.00 | 0.44 | 0.02 |
| Election Commission | 282.45 | 600.91 | 11.43 | 45.93 | 209.07 | 436.80 | 12.75 | 31.78 | 7.64 | 7.27 |
| Ministry of Public Administration | 1,003.00 | 1,457.97 | 8.33 | 93.60 | 1,251.00 | 1,119.77 | 8.78 | 103.17 | 6.42 | 9.21 |
| Public Service Commission | 30.00 | 44.16 | 0.00 | 0.00 | 20.18 | 61.00 | 0.15 | 2.05 | 0.00 | 3.37 |
| Finance Division | 6,543.36 | 5,917.60 | 197.43 | 237.17 | 5,670.26 | 5,911.14 | 15.67 | 56.97 | 4.01 | 0.96 |
| Internal Resources Division (IRD) | 382.51 | 242.68 | 9.32 | 9.32 | 84.98 | 761.04 | 0.11 | 2.03 | 3.84 | 0.27 |
| Financial Institutions Division | 2,851.30 | 3,351.37 | 0.10 | 31.92 | 2,827.94 | 3,322.89 | 166.63 | 175.34 | 0.95 | 5.28 |
| Economic Relations Division | 65.61 | 47.31 | 0.96 | 2.11 | 41.97 | 48.78 | 0.29 | 0.75 | 4.45 | 1.54 |
| Planning Division/2 | 4,794.61 | 17,456.76 | 1.15 | 2.88 | 53.99 | 6,395.46 | 0.97 | 1.89 | 0.02 | 0.03 |

| Ministry/Divisions | Fiscal Year 2023-24 | | | | | Fiscal Year 2024-25 | | | | |
|--|---------------------|---------------------|----------------------|------------------------------|------------------|---------------------|------------------------|------------------------------|---|--|
| | Budget FY24 | Revised Budget FY24 | Actual FY24 November | Actual FY24 (up to November) | Actual FY24 | Budget FY25 | Actual FY25 (November) | Actual FY25 (up to November) | Actual FY25 (upto November) as % of Revised Budget FY24 | Actual FY25 (upto November) as % Budget FY25 |
| Implementation Monitoring and Evaluation Division | 122.58 | 193.46 | 0.24 | 0.83 | 158.53 | 127.00 | 11.13 | 27.91 | 0.43 | 21.98 |
| Statistics and Informatics Division | 154.13 | 329.46 | 2.98 | 9.72 | 309.84 | 364.38 | 8.06 | 12.29 | 2.95 | 3.37 |
| Ministry of Foreign Affairs | 136.44 | 103.43 | 0.00 | 0.00 | 0.00 | 168.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sub-total = LGRD | 42,017.10 | 44,017.33 | 2,348.79 | 7,247.01 | 37,941.80 | 40,381.28 | 1,288.40 | 4,153.30 | 16.46 | 10.29 |
| Local Government Division | 40,502.92 | 42,700.76 | 2,278.42 | 6,948.98 | 36,692.64 | 38,808.88 | 1,285.50 | 4,026.60 | 16.27 | 10.38 |
| Rural Development and Co-operatives Division | 762.47 | 581.93 | 9.85 | 168.34 | 550.29 | 647.57 | 2.90 | 102.85 | 28.93 | 15.88 |
| Ministry of Chittagong Hill Tracts Affairs | 751.71 | 734.64 | 60.52 | 129.69 | 698.87 | 924.83 | 0.00 | 23.86 | 17.65 | 2.58 |
| Sub-total = Defence | 1,542.25 | 1,471.47 | 49.57 | 84.95 | 1,430.47 | 1,284.44 | 4.83 | 23.52 | 5.77 | 1.83 |
| Ministry of Defence - Defence Services | 1,542.25 | 1,471.47 | 49.57 | 84.95 | 1,430.47 | 1,284.44 | 4.83 | 23.52 | 5.77 | 1.83 |
| Sub-total=POS | 3,454.72 | 3,383.11 | 127.39 | 656.32 | 2,757.76 | 3,311.13 | 20.05 | 79.68 | 19.40 | 2.41 |
| Law and Justice Division | 175.91 | 246.54 | 14.11 | 20.84 | 195.58 | 156.21 | 0.04 | 0.04 | 8.45 | 0.02 |
| Public Security Division | 1,716.06 | 1,771.76 | 96.86 | 167.10 | 1,235.92 | 1,707.91 | 10.35 | 27.06 | 9.43 | 1.58 |
| Legislative and Parliamentary Affairs Division | 2.00 | 2.50 | 0.08 | 0.59 | 2.38 | 4.50 | 0.24 | 0.96 | 23.50 | 21.43 |
| Anti Corruption Commission | 18.44 | 6.19 | 0.41 | 0.48 | 6.03 | 12.00 | 0.00 | 0.00 | 7.80 | 0.00 |
| Security Services Division | 1,542.31 | 1,356.12 | 15.93 | 467.31 | 1,317.84 | 1,430.51 | 9.42 | 51.62 | 34.46 | 3.61 |
| Sub-total = Edu | 46,743.99 | 33,174.71 | 1,449.18 | 4,481.69 | 29,182.52 | 50,579.85 | 1,700.98 | 4,271.45 | 13.51 | 8.44 |
| Ministry of Primary and Mass Education | 12,019.41 | 8,121.10 | 534.94 | 1,457.47 | 7,231.14 | 16,134.52 | 456.55 | 1,625.41 | 17.95 | 10.07 |
| Secondary and Higher Education Division | 16,905.71 | 8,952.55 | 650.88 | 1,834.06 | 7,877.59 | 15,541.50 | 169.67 | 1,132.35 | 20.49 | 7.29 |
| Ministry of Science and Technology | 12,980.13 | 11,415.51 | 52.55 | 428.31 | 10,655.23 | 12,886.70 | 951.50 | 1,108.74 | 3.75 | 8.60 |
| Information and Communication Technology Division | 2,015.93 | 2,065.72 | 128.15 | 444.17 | 2,004.74 | 2,448.66 | 75.86 | 269.71 | 21.50 | 11.01 |
| Technical and Madrasah Education Division | 2,822.81 | 2,619.83 | 82.66 | 317.68 | 1,413.82 | 3,568.47 | 47.39 | 135.23 | 12.13 | 3.79 |
| Sub-total = Health | 15,464.08 | 11,336.79 | 380.71 | 1,185.88 | 8,555.72 | 20,190.19 | 136.59 | 555.22 | 10.46 | 2.75 |
| Health Services Division | 12,210.07 | 9,345.49 | 324.23 | 1,031.17 | 7,362.91 | 13,741.33 | 112.31 | 494.24 | 11.03 | 3.60 |
| Medical Education and Family Welfare Division | 3,254.01 | 1,991.30 | 56.48 | 154.72 | 1,192.81 | 6,448.86 | 24.28 | 60.98 | 7.77 | 0.95 |
| Sub-total = SSW | 9,005.90 | 8,833.78 | 455.49 | 1,381.61 | 8,623.68 | 9,972.86 | 152.69 | 356.55 | 15.64 | 3.58 |
| Ministry of Social Welfare | 1,183.65 | 606.80 | 17.64 | 177.37 | 471.61 | 975.58 | 7.60 | 18.19 | 29.23 | 1.86 |
| Ministry of Women and Children Affairs | 976.32 | 915.97 | 66.83 | 218.86 | 1,175.66 | 874.94 | 70.58 | 175.17 | 23.89 | 20.02 |
| Ministry of Food | 932.05 | 913.14 | 1.13 | 21.84 | 926.78 | 1,299.52 | 0.13 | 14.05 | 2.39 | 1.08 |
| Ministry of Disaster Management and Relief | 4,586.43 | 5,070.42 | 276.98 | 667.00 | 4,878.73 | 5,327.99 | 73.47 | 139.98 | 13.15 | 2.63 |
| Ministry of Liberation Affairs | 1,327.45 | 1,327.45 | 92.92 | 296.55 | 1,170.90 | 1,494.83 | 0.91 | 9.16 | 22.34 | 0.61 |
| Sub-total = HCS | 5,479.47 | 5,192.61 | 273.29 | 1,069.37 | 4,881.51 | 4,945.97 | 47.26 | 612.92 | 20.59 | 12.39 |
| Ministry of Housing and Public Works | 5,479.47 | 5,192.61 | 273.29 | 1,069.37 | 4,881.51 | 4,945.97 | 47.26 | 612.92 | 20.59 | 12.39 |
| Sub-total = RCRA | 3,032.39 | 3,442.49 | 512.26 | 1,158.30 | 3,250.47 | 4,047.10 | 31.29 | 723.85 | 33.65 | 17.89 |
| Ministry of Information | 211.68 | 258.02 | 2.88 | 22.05 | 198.55 | 256.44 | 2.03 | 9.91 | 8.55 | 3.86 |
| Ministry of Cultural Affairs | 262.08 | 348.04 | 21.78 | 60.26 | 337.02 | 324.32 | 2.52 | 30.81 | 17.31 | 9.50 |
| Ministry of Religious Affairs | 2,176.15 | 2,234.74 | 461.10 | 1,011.31 | 2,217.83 | 2,232.26 | 19.88 | 622.86 | 45.25 | 27.90 |
| Ministry of Youth and Sports | 382.48 | 601.69 | 26.50 | 64.67 | 497.08 | 1,234.08 | 6.87 | 60.27 | 10.75 | 4.88 |
| Sub-total = FE | 34,686.48 | 28,189.97 | 792.85 | 3,227.38 | 28,283.36 | 30,174.29 | 1,990.43 | 4,547.22 | 11.45 | 15.0 |
| Energy and Mineral Resources Division | 911.44 | 1,062.52 | 0.00 | 0.00 | 1,162.72 | 997.59 | 0.00 | 44.86 | 0.00 | 4.50 |
| Power Division | 33,775.04 | 27,127.45 | 792.85 | 3,227.38 | 27,120.64 | 29,176.70 | 1,990.43 | 4,502.36 | 11.90 | 15.43 |
| Sub-total = Agr | 16,346.32 | 20,895.64 | 1,061.72 | 3,395.34 | 19,499.85 | 19,828.16 | 842.62 | 2,824.34 | 16.25 | 14.24 |
| Ministry of Agriculture | 4,347.97 | 4,594.37 | 334.09 | 1,112.72 | 4,247.40 | 6,423.92 | 253.04 | 783.09 | 24.22 | 12.19 |
| Ministry of Fisheries and Livestock | 2,427.15 | 2,143.27 | 48.51 | 197.68 | 1,987.78 | 2,393.94 | 23.26 | 90.47 | 9.22 | 3.78 |
| Ministry of Environment and Forest | 851.32 | 1,308.85 | 9.73 | 34.70 | 1,138.98 | 1,402.53 | 8.65 | 31.65 | 2.65 | 2.26 |
| Ministry of Land | 925.54 | 656.40 | 10.42 | 18.16 | 393.14 | 920.68 | 7.93 | 14.23 | 2.77 | 1.55 |
| Ministry of Water Resources | 7,794.34 | 12,192.75 | 658.97 | 2,032.08 | 11,732.55 | 8,687.09 | 549.74 | 1,904.90 | 16.67 | 21.93 |
| Sub-total = IES | 4,101.22 | 3,289.48 | 101.88 | 691.77 | 2,917.40 | 4,126.56 | 56.11 | 439.81 | 21.03 | 10.66 |
| Ministry of Commerce | 308.12 | 137.66 | 0.72 | 3.45 | 132.84 | 631.03 | 0.64 | 1.91 | 2.51 | 0.30 |
| Ministry of Labour and Employment | 123.79 | 208.47 | 9.97 | 14.99 | 110.55 | 248.36 | 9.08 | 16.04 | 7.19 | 6.46 |
| Ministry of Industries | 2,652.95 | 2,210.56 | 74.52 | 629.48 | 2,190.11 | 2,150.26 | 21.59 | 340.35 | 28.48 | 15.83 |
| Ministry of Expatriates' Welfare and Overseas Employment | 625.98 | 342.41 | 12.27 | 27.54 | 213.77 | 760.78 | 18.51 | 56.43 | 8.04 | 7.42 |
| Ministry of Textiles and Jute | 390.38 | 390.38 | 4.39 | 16.31 | 270.13 | 336.13 | 6.30 | 25.07 | 4.18 | 7.46 |
| Sub-total = GPS | 75,816.81 | 63,684.22 | 1,780.47 | 8,006.32 | 49,190.42 | 70,267.47 | 1,495.53 | 4,916.12 | 12.57 | 7.00 |
| Road Transport and Highways Division | 34,062.21 | 27,803.45 | 1,135.66 | 3,160.02 | 19,304.91 | 32,042.43 | 972.00 | 2,601.65 | 11.37 | 8.12 |

| Ministry/Divisions | Fiscal Year 2023-24 | | | | | Fiscal Year 2024-25 | | | | |
|--|---------------------|---------------------|----------------------|------------------------------|-------------------|---------------------|------------------------|------------------------------|---|--|
| | Budget FY24 | Revised Budget FY24 | Actual FY24 November | Actual FY24 (up to November) | Actual FY24 | Budget FY25 | Actual FY25 (November) | Actual FY25 (up to November) | Actual FY25 (upto November) as % of Revised Budget FY24 | Actual FY25 (upto November) as % Budget FY25 |
| Ministry of Railways | 14,960.06 | 13,117.62 | 211.18 | 557.11 | 11,033.33 | 13,725.64 | 93.26 | 277.17 | 4.25 | 2.02 |
| Ministry of Shipping | 9,954.72 | 7,033.95 | 412.99 | 961.46 | 5,127.00 | 10,373.45 | 112.15 | 888.04 | 13.67 | 8.56 |
| Ministry of Civil Aviation and Tourism | 6,542.28 | 6,304.45 | 0.00 | 1,289.28 | 4,745.07 | 5,632.25 | 0.00 | 338.72 | 20.45 | 6.01 |
| Posts and Telecommunications Division | 1,233.28 | 1,503.27 | 20.62 | 151.33 | 1,494.68 | 1,184.87 | 15.61 | 232.08 | 10.07 | 19.59 |
| Bridges Division | 9,064.26 | 7,921.48 | 0.02 | 1,887.12 | 7,485.41 | 7,308.83 | 302.51 | 578.46 | 23.82 | 7.91 |
| Total Development Revenue Expenditure | 277,586.46 | 260,007.89 | 9,784.18 | 33,752.76 | 209,164.51 | 281,451.31 | 8,063.79 | 24,302.55 | 12.98 | 8.63 |

Appendix 5: Revenue Collection

(In Crore Taka)

| Description | Actual FY22 | Fiscal Year 2023-24 | | | | | Fiscal Year 2024-25 | | |
|--|------------------|---------------------|---------------------|------------------------|------------------------------|------------------|---------------------|------------------------|------------------------------|
| | | Budget FY24 | Revised Budget FY24 | Actual FY24 (November) | Actual FY24 (up to November) | Actual FY24 | Budget FY25 | Actual FY25 (November) | Actual FY25 (up to November) |
| Tax Revenue (a+b) | 327,780.8 | 449,998.2 | 429,000.0 | 28,491.5 | 133,882.5 | 369,324.8 | 494,999.0 | 26,110.8 | 130,132.9 |
| a. NBR | 319,844.3 | 429,999.7 | 410,000.5 | 27,936.7 | 130,692.8 | 361,458.7 | 480,000.0 | 25,426.1 | 126,990.7 |
| a.1 Income | 107,180.4 | 153,260.0 | 145,865.0 | 8,884.1 | 40,035.7 | 122,974.8 | 175,620.0 | 8,019.8 | 39,482.4 |
| a.2 VAT | 126,303.7 | 163,836.4 | 158,066.7 | 11,252.4 | 53,944.3 | 139,289.3 | 182,782.7 | 10,117.3 | 51,844.3 |
| a.3 Supplementary | 44,533.5 | 60,703.3 | 55,437.0 | 4,117.3 | 18,947.8 | 53,718.8 | 64,278.5 | 3,988.6 | 18,209.7 |
| a.4 Import | 36,181.7 | 46,015.0 | 43,876.0 | 3,297.6 | 16,016.9 | 38,640.4 | 49,464.0 | 2,803.2 | 15,584.3 |
| a.4 Export | 2.9 | 66.0 | 62.0 | 0.0 | 0.1 | 0.1 | 70.0 | 0.0 | 0.1 |
| a.5 Excise | 4,063.2 | 4,579.0 | 4,957.8 | 160.2 | 787.8 | 4,420.4 | 5,804.9 | 359.2 | 1,002.9 |
| a.6 Other Taxes | 1,579.0 | 1,540.0 | 1,736.0 | 225.1 | 960.4 | 2,414.9 | 1,980.1 | 138.0 | 867.0 |
| b. Non-NBR | 7,936.4 | 19,998.4 | 18,999.5 | 554.8 | 3,189.8 | 7,866.1 | 14,999.0 | 684.7 | 3,142.3 |
| b.1 Narcotics & Liquor | 565.5 | 457.7 | 1,000.0 | 48.1 | 240.5 | 589.1 | 500.0 | 61.0 | 275.4 |
| b.2 Vehicles | 1,688.0 | 3,000.0 | 2,550.0 | 127.5 | 698.9 | 1,790.4 | 1,500.0 | 152.8 | 664.5 |
| b.3 Land Revenue | 992.9 | 2,210.0 | 2,500.0 | 50.4 | 398.9 | 1,096.0 | 2,250.0 | 111.1 | 402.1 |
| b.4 Stamp Duty | 4,092.5 | 13,617.6 | 12,075.6 | 270.3 | 1,592.5 | 3,705.7 | 9,999.5 | 294.8 | 1,541.1 |
| b.5 Surcharge | 597.4 | 713.2 | 874.0 | 58.4 | 259.0 | 684.9 | 749.6 | 65.0 | 259.1 |
| c. Non-tax Revenue | 38,956.1 | 49,996.7 | 48,999.8 | 2,766.7 | 22,586.4 | 39,255.7 | 46,003.0 | 1,765.3 | 28,451.8 |
| c.1 Dividend and Profit | 1,745.5 | 9,346.3 | 9,416.1 | 73.1 | 11,014.3 | 12,439.5 | 7,675.9 | 29.4 | 536.0 |
| c.2 Interest | 5,314.9 | 7,521.3 | 12,056.2 | 105.9 | 898.0 | 2,144.8 | 6,113.8 | 189.2 | 16,236.3 |
| c.3 Administrative Fees and Charges | 2,681.5 | 5,864.2 | 5,093.4 | 183.7 | 1,155.2 | 2,579.5 | 5,803.0 | 215.8 | 1,035.3 |
| c.4 Fines, Penalties and Forfeiture | 1,248.1 | 984.7 | 575.7 | 121.1 | 621.1 | 1,512.4 | 643.3 | 94.7 | 402.0 |
| c.5 Receipts for Services Rendered | 6,002.0 | 8,698.4 | 6,779.9 | 466.3 | 2,386.9 | 5,190.9 | 9,124.8 | 387.8 | 1,956.2 |
| c.6 Rents, Leases and Recoveries | 1,110.0 | 548.1 | 1,480.9 | 47.9 | 414.4 | 1,242.3 | 727.2 | 36.9 | 557.5 |
| c.7 Tolls and Levies | 913.1 | 1,230.9 | 1,230.9 | 69.8 | 407.8 | 982.3 | 1,915.1 | 69.1 | 386.6 |
| c.8 Non-Commercial Sales | 2,242.1 | 4,046.7 | 2,839.0 | 182.4 | 877.4 | 2,256.7 | 3,461.4 | 161.6 | 789.7 |
| c.9 Other Non-Tax Revenue and Receipts | 17,452.8 | 11,665.4 | 9,220.7 | 1,499.4 | 4,716.4 | 10,723.8 | 10,432.3 | 542.6 | 6,482.5 |
| c. 10 Capital Revenue | 246.3 | 90.7 | 307.1 | 16.9 | 94.9 | 183.6 | 106.2 | 38.3 | 69.6 |
| Total Revenue (a+b+c) | 366,736.9 | 499,994.9 | 477,999.8 | 31,258.1 | 156,468.9 | 408,580.5 | 541,002.0 | 27,876.1 | 158,584.7 |
| d. Tax-GDP Ratio (base 2015-16) | 7.30 | 9.00 | 8.58 | 0.57 | 2.68 | 7.38 | 8.64 | 0.46 | 2.27 |
| e. Revenue-GDP ratio (base 2015-16) | 8.17 | 9.99 | 9.55 | 0.62 | 3.13 | 8.17 | 9.45 | 0.49 | 2.77 |

Appendix 6: Revenue Receipts (Growth Scenario)

| | (Revised Budget FY24/Budget FY24)*100 | (Budget FY25/Actual FY24)*100 | (Budget FY25/ Revised Budget FY24)*100 | Share in Total Revenue Actual FY24 | Actual FY25 (upto November/Actual FY24 up to November)*100 | (Actual FY25 upto November/ Budget FY25)*100 |
|--------------------------|---------------------------------------|-------------------------------|--|------------------------------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Tax Revenue (a+b) | 95.3 | 134.0 | 115.4 | 90.4 | 97.2 | 26.3 |
| a. NBR | 95.3 | 132.8 | 117.1 | 88.5 | 97.2 | 26.5 |
| a.1 Income | 95.2 | 142.8 | 120.4 | 30.1 | 98.6 | 22.5 |
| a.2 VAT | 96.5 | 131.2 | 115.6 | 34.1 | 96.1 | 28.4 |
| a.3 Supplementary | 91.3 | 119.7 | 115.9 | 13.1 | 96.1 | 28.3 |
| a.4 Import | 95.4 | 128.0 | 112.7 | 9.5 | 97.3 | 31.5 |
| a.4 Export | 93.9 | 47329.3 | 112.9 | 0.0 | 146.3 | 0.1 |
| a.5 Excise | 108.3 | 131.3 | 117.1 | 1.1 | 127.3 | 17.3 |
| a.6 Other Taxes | 112.7 | 82.0 | 114.1 | 0.6 | 90.3 | 43.8 |
| b. Non-NBR | 95.0 | 190.7 | 78.9 | 1.9 | 98.5 | 20.9 |

| | | | | | | |
|---|-------------|--------------|--------------|--------------|--------------|-------------|
| b.1 Narcotics & Liquor | 218.5 | 84.9 | 50.0 | 0.1 | 114.5 | 55.1 |
| b.2 Vehicles | 85.0 | 83.8 | 58.8 | 0.4 | 95.1 | 44.3 |
| b.3 Land Revenue | 113.1 | 205.3 | 90.0 | 0.3 | 100.8 | 17.9 |
| b.4 Stamp Duty | 88.7 | 269.8 | 82.8 | 0.9 | 96.8 | 15.4 |
| b.5 Surcharge | 122.5 | 109.4 | 85.8 | 0.2 | 100.0 | 34.6 |
| c. Non-tax Revenue | 98.0 | 117.2 | 93.9 | 9.6 | 126.0 | 61.8 |
| c.1 Dividend and Profit | 100.7 | 61.7 | 81.5 | 3.0 | 4.9 | 7.0 |
| c.2 Interest | 160.3 | 285.1 | 50.7 | 0.5 | 1808.1 | 265.6 |
| c.3 Administrative Fees and Charges | 86.9 | 225.0 | 113.9 | 0.6 | 89.6 | 17.8 |
| c.4 Fines Penalties and Forfeiture | 58.5 | 42.5 | 111.7 | 0.4 | 64.7 | 62.5 |
| c.5 Receipts for Services Rendered | 77.9 | 175.8 | 134.6 | 1.3 | 82.0 | 21.4 |
| c.6 Rents Leases and Recoveries | 270.2 | 58.5 | 49.1 | 0.3 | 134.5 | 76.7 |
| c.7 Tolls and Levies | 100.0 | 195.0 | 155.6 | 0.2 | 94.8 | 20.2 |
| c.8 Non-Commercial Sales | 70.2 | 153.4 | 121.9 | 0.6 | 90.0 | 22.8 |
| c.9 Other Non-Tax Revenue and Receipts | 79.0 | 97.3 | 113.1 | 2.6 | 137.4 | 62.1 |
| c.10 Capital Revenue | 338.6 | 57.9 | 34.6 | 0.0 | 73.4 | 65.6 |
| Total Revenue (a+b+c) | 95.6 | 132.4 | 113.2 | 100.0 | 101.4 | 29.3 |

Notes:

Income= Tax on Income/property/profit/wealth

Import= Import & export duty

Sup= Supplementary duty

Ex= Excise taxes

NL= Narcotics & Liquor

DP= Dividend & profit

PO&R= Post office & Railway

IFT= Interest/Fees/Tolls & Other receipts

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