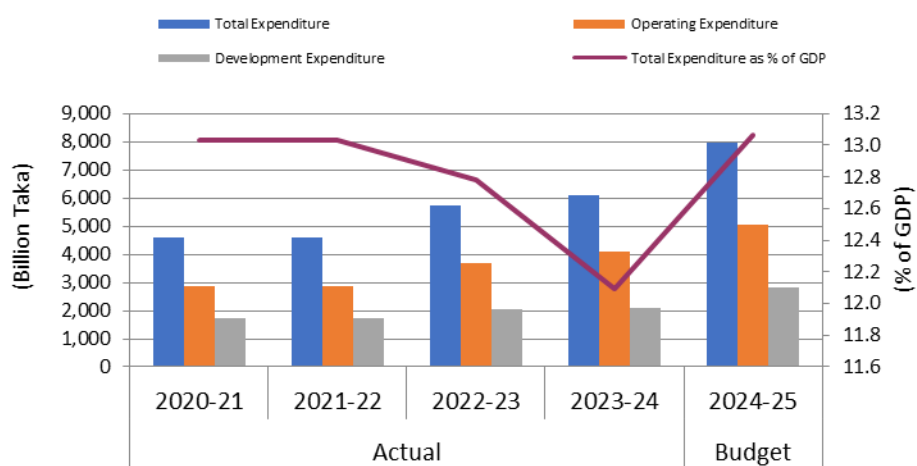


Monthly Report on Fiscal Position

August 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 August, 2024 in the current fiscal year (FY25) is 10.5 percent of the operating budget estimates. Actual development expenditure during the same period is 1.56 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to August 2024, 12.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (66.4 percent). Total NBR tax collection is 9.2 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 August 2024, in FY25, overall balance (excluding grants) witnessed a positive value which was 0.11 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 (in %)	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 August)	Actual FY25 (up to August) 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	5,971	3.9
LGRD	7,324	7,236	6,548	1.6	90.5	7,570	103.4	104.6	115.6	360	4.8
Defense	40,190	36,331	33,416	8.1	92.0	40,730	101.3	112.1	121.9	3,182	7.8
POS	28,812	27,575	26,012	6.3	94.3	30,208	104.8	109.5	116.1	3,364	11.1
Edu	57,394	55,837	51,101	12.4	91.5	60,575	105.5	108.5	118.5	7,494	12.4
Health	22,587	18,446	15,173	3.7	82.3	21,217	93.9	115.0	139.8	1,657	7.8
SSW	31,343	31,722	31,064	7.5	97.9	33,234	106.0	104.8	107.0	1,199	3.6
Housing	1,949	1,833	1,660	0.4	90.6	1,983	101.8	108.2	119.4	71	3.6
RCRA	2,535	2,484	2,159	0.5	86.9	2,654	104.7	106.8	122.9	176	6.6
F&E	133	128	92	0.0	72.0	142	107.2	111.1	154.2	13	9.1
Agri	27,354	35,108	33,645	8.2	95.8	27,503	100.5	78.3	81.7	974	3.5
IES	1,487	1,350	1,054	0.3	78.1	1,569	105.5	116.3	148.8	167	10.6
TC (Tarns & Com)	11,813	11,558	9,794	2.4	84.7	12,652	107.1	109.5	129.2	864	6.8
Interest Payment	94,376	105,300	114,756	27.9	109.0	113,500	120.3	107.8	98.9	27,956	24.6
Total	475,281	453,229	411,719	100	90.8	506,972	106.7	111.9	123.1	53,447	10.5

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 August 2024, overall operating expenditure is 10.5%. Spending in Interest payment has been highest among all the categories, which is 24.6 % of allocated budget, spending on Education (Edu) is 12.4% and Public Order and Safety is 11.1 % respectively. Sectors like Housing & LGRD have spent relatively less under operating expenditure.

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

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 contains broad sector-wise information:

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	35.1	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 August)	23.4	20.2	1.6	1.8	52.3	0.6

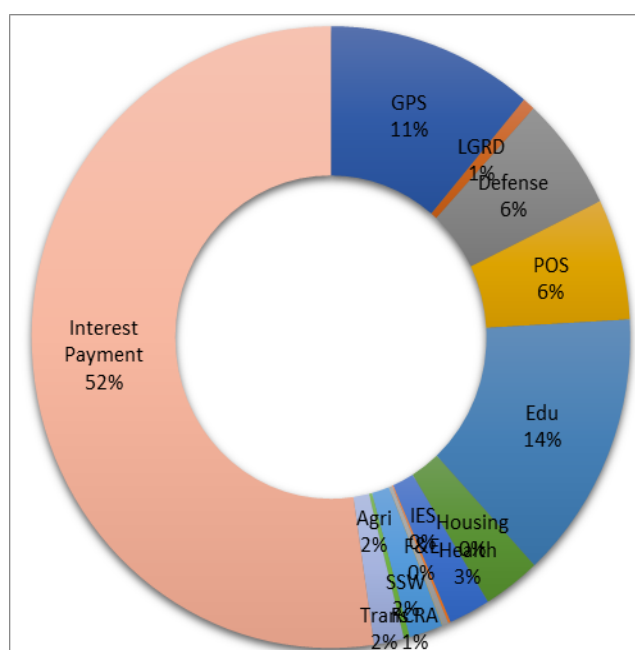
Note:

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 FY25, share of the administration sector has increased;
- Till August 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 August 2024)



Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (52 percent) followed by Education (14 percent), General Public service (11 percent), Defense (06 percent) and Public Order & Safety (06 percent).

1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of operating spending up to August, 2024 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to August 2024 in FY 2024-25)

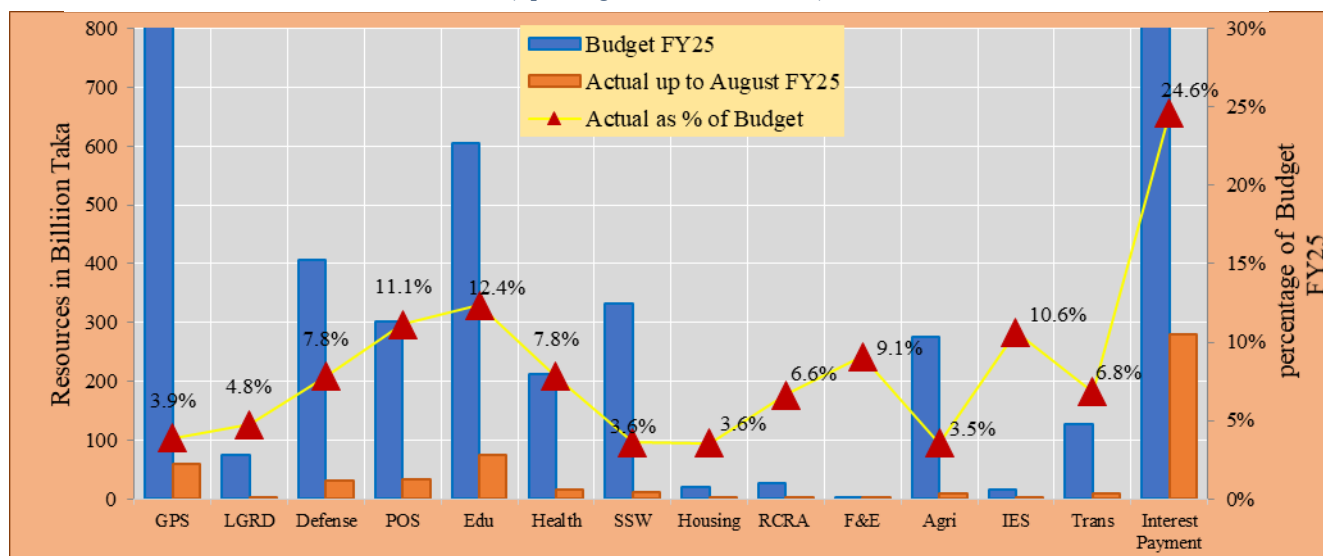


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (24.6%), Education (12.4%), Public Order and Safety (11.1%), Defense (7.8%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY25), actual spending (operating) up to August is 10.5 percent of the budget estimate, which was 11.79 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 August 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 3: Actual Expenditure according to Economic classification FY25 (up to August 2024)

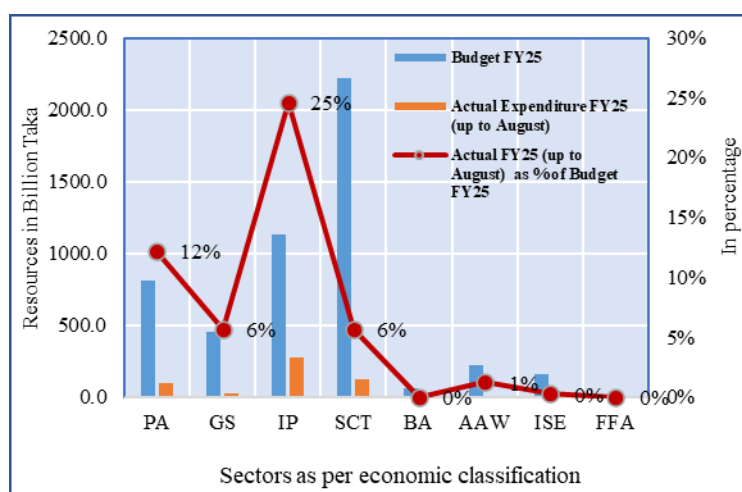
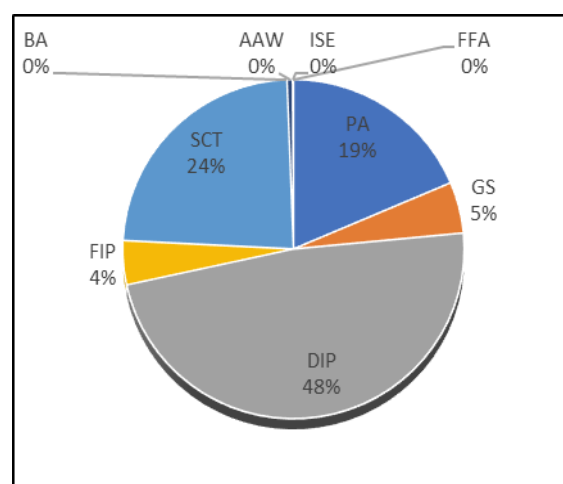


Figure 4: Share of Different Categories in Total Actual Spending in FY25 (up to August 2024)



Up to August 2024, utilization rate of total operating expenditure was 10.5 percent. The major categories were domestic interest payment (48%), subsidies & cash transfers (24%), Pay & allowances (19%) under operating expenditure 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. Allocation and utilization pattern of **development expenditure**³ is shown in **Table 3**.

- Up to August 2024, actual expenditure is 1.56 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 3.36 percent of the revised budget.
- During this period, Investment in share & Equities (3.74 percent), LGRD (2.66 percent) Fuel & Energy (2.58 percent) sector made the highest utilization of allocated resources.
- Sectors with largest allocation for FY 25 are Transport & Communication, Education and LGRD.

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.

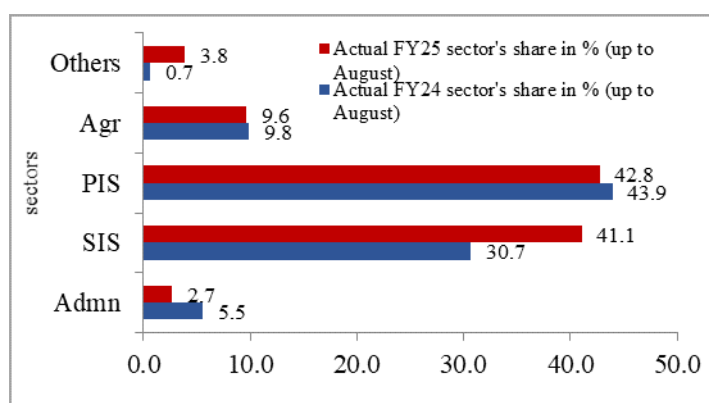
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2023-24						Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to August)	Sector's Share in Actual (up to August (%))	Actual FY24 as % of Revised FY24	Budget FY25	Actual FY25 (up to August)	Budget FY25 as % of Revised FY24	Budget FY25 as % of Actual FY24	Actual FY25 (up to August as % of Budget FY25)	Actual FY25 sector's share in % (up to August)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	19,896	33,096	12,650	280	2.94	38.22	22,342	113	67.51	176.62	0.51	2.59
LGRD	42,017	44,017	38,035	1,571	16.51	86.41	40,381	1,075	91.74	106.17	2.66	24.55
Defence	1,542	1,471	1,430	0	0.00	97.21	1,284	2	87.29	89.79	0.17	0.05
POS	3,455	3,383	2,757	247	2.60	81.48	3,311	2	97.87	120.11	0.06	0.04
Edu	46,744	33,175	29,183	570	6.00	87.97	50,580	546	152.47	173.32	1.08	12.46
Health	15,464	11,337	8,556	173	1.82	75.47	20,190	101	178.09	235.98	0.50	2.31
SSW	9,006	8,834	9,493	143	1.51	107.46	9,973	77	112.89	105.06	0.77	1.76
HCS	5,479	5,193	4,882	462	4.86	94.01	4,946	0	95.25	101.32	0.00	0.00
RCRA	3,032	3,442	3,250	473	4.98	94.42	4,047	12	117.56	124.51	0.30	0.28
FE	34,686	28,190	28,284	169	1.78	100.33	30,174	780	107.04	106.68	2.58	17.80
AFL	16,346	20,896	19,500	933	9.81	93.32	19,828	422	94.89	101.68	2.13	9.63
IES	4,101	3,289	2,917	477	5.02	88.69	4,127	154	125.45	141.45	3.74	3.53
TC	75,817	63,684	49,190	4,011	42.17	77.24	70,267	1,094	110.34	142.85	1.56	24.99
Total	277,586	260,008	210,126	9,512	100.00	80.82	281,451	4,378	108.25	133.94	1.56	100.00

2.2 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 August, 2024 is presented in **Figure 5**.

➤ From the graph it appears that up to August, 2024 the maximum share of spending went to Physical Infrastructure (42.8 percent) and closely followed by Social Infrastructure (41.1 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

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

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

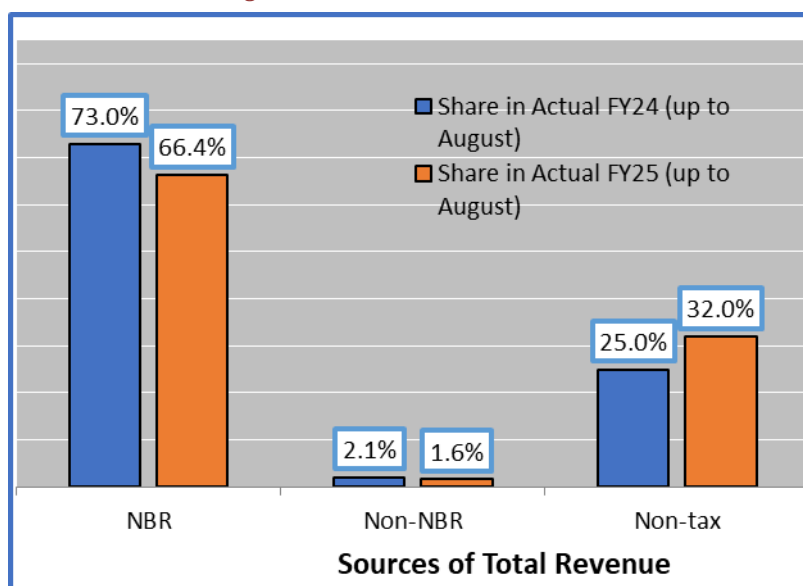
(In Crore Taka)

	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (August)	Actual FY24 (up to August)	Budget FY25	Actual FY25 (August)	Actual FY24 (up to August)	Actual FY25 (up to August) as % of Budget FY25
Tax Revenue (a+b)	449,998	429,000	369323.8107	26,135	48,825	494,999	23,153	45,200	9.1
a. NBR	430,000	410,001	361,458	25,435	47,460	480,000	22,647	44,126	9.2
a.1 Income	153,260	145,865	122,974	7,055	12,804	175,620	6,563	11,513	6.6
a.2 VAT	163,836	158,067	139,289	10,574	21,082	182,783	9,589	20,168	11.0
a.3 Supplementary Duty	60,703	55,437	53,719	4,134	6,614	64,278	3,188	5,643	8.8
a.4 Import	46,015	43,876	38,640	3,362	6,365	49,464	2,999	6,182	12.5
a.5 Export duty	66	62	0	0	0	70	0	0	0.0
a.6 Excise	4,579	4,958	4,420	143	301	5,805	140	292	5.0
a.7 Other Taxes	1,540	1,736	2,415	167	295	1,980	167	328	16.6
b. Non-NBR	19,998	19,000	7,866	700	1,365	14,999	506	1,074	7.2
c. Non-tax Revenue	49,997	49,000	39,256	13,366	16,233	46,003	17,435	21,270	46.2
Total Revenue (a + b + c)	499,995	478,000	408,580	39,501	65,058	541,002	40,587	66,469	12.3
d. Tax-GDP Ratio (base 2015-16)	8.91	8.50	7.32	0.45	0.45	8.64	0.39	0.39	
e. Revenue-GDP ratio (base 2015-16)	9.90	9.47	8.09	0.51	0.51	9.45	0.45	0.45	

- Total revenue collection in FY24 was 8.09 percent of GDP and 85.4 percent of the revised budget target.
- Up to August 2024, total revenue collection increased by 2.2 percent compared to the corresponding period of the previous fiscal year (FY24) and achievement as to annual target is 12.3 percent.
- In FY25, total revenue is estimated to be 9.45 percent of GDP. This figure is about 13.18 percent higher than the revised budget estimate of FY24, and 32.4 percent higher than the actual revenue collection in FY24.

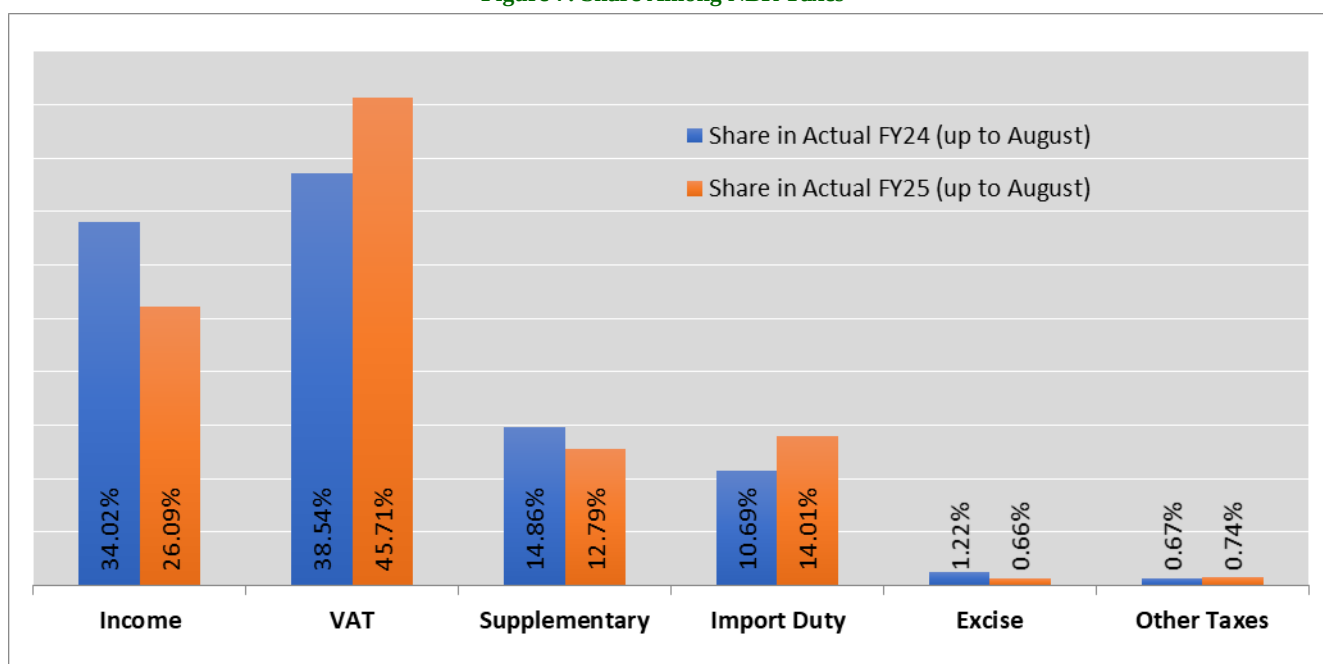
- Major share of the government revenue comes from NBR sources (66.4 percent up to August 2024).
- Growth rates of NBR and Non-NBR tax revenue are -7.03 percent and -21.3 percent respectively. On the other hand, non-tax revenue collection grew by 31.0 percent compared to the corresponding period of the previous fiscal year.
- For tax and non-tax revenue, achievements as to the annual target were 9.1 and 46.2 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY24 actual tax revenue collection was 7.32 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 34.02 percent higher than the actual collection of the FY24.
- In FY25, up to August 2024, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 45.71 percent was collected from VAT, 26.09 percent from Income Tax, 14.01 percent from Import Duty, 12.79 percent from Supplementary 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			Accounts 2023-24	Year: 2024-25		Accounts 2023-24 up to August	Accounts 2024-25 up to August
	Budget	Revised	Accounts August		Budget	Accounts August		
1	2	3	4	5	6	7	8	9
Revenues	499,995	478,000	39,501	409,047	541,002	40,667	65,060	66,625
Tax Revenue	449,998	429,000	26,135	369,781	494,999	23,232	48,827	45,355
Non-Tax Revenue	49,997	49,000	13,366	39,266	46,003	17,435	16,233	21,270
Foreign Grants	3,900	3,500	537	6,247	4,400	0	537	768
Revenue and Foreign Grants	503,895	481,500	40,039	415,294	545,402	40,667	65,597	67,393
Non-Development Expenditure	475,281	453,228	21,803	411,719	506,971	26,325	41,466	53,447
Net Outlay for Food Account Operation	502	-1,234	1,171	-1,292	119	1,608	2,075	2,889
Loans & Advances (Net)	8,420	2,417	-708	-8,581	8,457	-54	-1,285	-572
Development Expenditure	277,582	260,007	7,976	210,126	281,453	2,647	9,512	4,378
Development Program financed from Revenue Budget	3,768	4,378	14	4,250	5,943	16	15	16
Non-ADP Project	7,986	7,853	0	7,113	7,627	0	0	0
Annual Development Programme	263,000	245,000	7,960	195,962	265,000	2,631	9,495	4,363
Non-ADP FFW and Transfer	2,828	2,775	1	2,802	2,884	0	1	0
Total Expenditure	761,785	714,418	30,243	611,972	797,000	30,526	51,768	60,142
Overall Balance (Including Grants)	-257,890	-232,918	9,796	-196,678	-251,598	10,141	13,830	7,251
(In percent of GDP, base 2015-16)	-5.11	-4.61	0.19	-3.90	-4.39	0.18	0.27	0.13
Overall Balance (Excluding Grants)	-261,790	-236,418	9,258	-202,924	-255,998	10,141	13,292	6,483
(In percent of GDP, base 2015-16)	-5.19	-4.68	0.18	-4.02	-4.47	0.18	0.26	0.11

- In FY24, actual budget deficit (excluding grants) as percentage of GDP was 4.02 percent. Including grants it was 3.90 percent of GDP;
- Budget deficit (excluding grants) for FY25 is estimated to be 4.47 percent of GDP. Including grants the deficit is expected to be 4.39 percent of GDP;
- For FY25, actual overall balance up to August, 2024 (excluding grants) witnesses a positive value which was 0.11 percent of GDP.

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

5.0 Financing

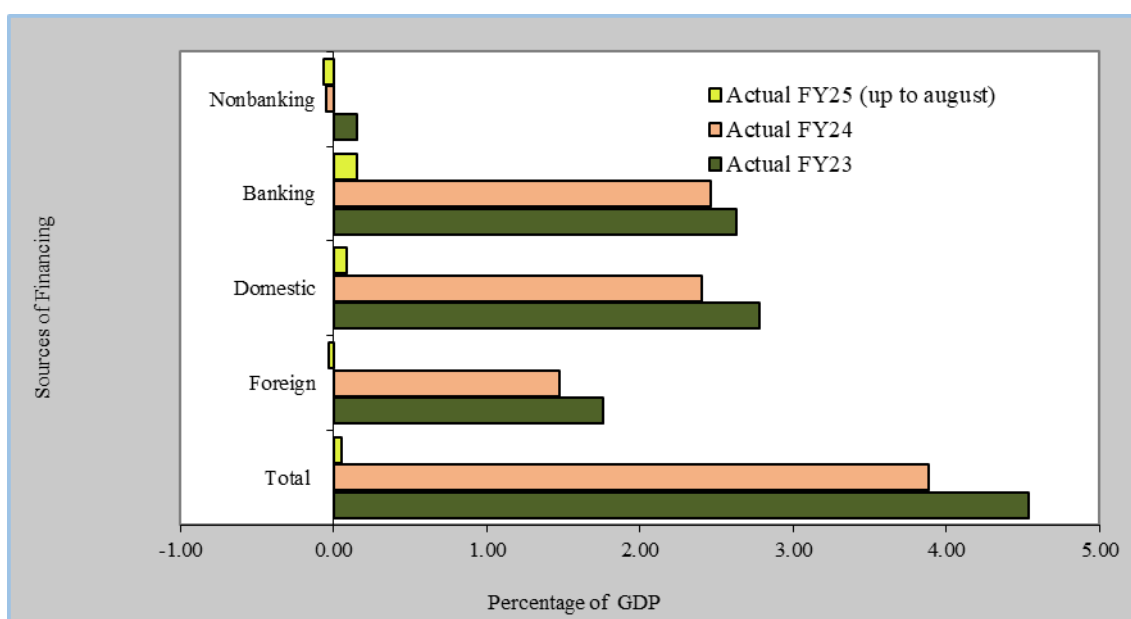
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In Crore Taka)

Description	Year: 2023-24			Accounts 2023-24	Year:2024-25		Accounts FY24 up to August	Accounts FY25 up to August
	Budget	Revised	Accounts August		Budget	Accounts August		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	102,490	76,293	-483	74,588	90,700	-1,794	600	-2,951
1.1 Foreign Borrowing	127,190	102,693	807	97,037	127,200	1,870	3,732	2,437
1.2 Amortization	-24,700	-26,400	-1,289	-22,449	-36,500	-3,664	-3,133	-5,388
2.0 Domestic Borrowing	155,395	156,625	-7,578	121,460	160,900	4,647	-11,218	-4,249
2.1 Borrowing from Banking System (Net)	132,395	155,935	6,246	124,150	137,500	8,448	2,947	-1,962
2.1.1 Long-Term Debt (Net)	86,580	95,743	3,850	77,400	72,682	-1,076	1,165	7,976
2.1.2 Short-Term Debt (Net)	45,815	60,192	2,396	46,750	64,818	9,524	1,782	-9,938
2.2 Non-Bank Borrowing (Net)	23,000	690	-13,823	-2,690	23,400	-3,801	-14,165	-2,287
2.2.1 National Savings Schemes (Net)	18,000	-7,310	-782	-17,999	15,400	2,530	-1,071	5,382
2.2.2 Others	5,000	8,000	-13,041	15,309	8,000	-6,331	-13,094	-7,669
Total - Financing:	257,885	232,918	-8,060	196,048	251,600	2,853	-10,618	-7,200
(In percent of GDP) (base: 2015-16):	5.11	4.61	-0.16	3.88	4.39	0.05	-0.21	-0.13

Figure 8: Sources of Financing Deficit



For FY25, up to august, total financing is negative and overall balance is positive.

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 (August)	Actual FY24 (up to August)	Actual FY24	Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)
General Public Services	147,984	118,321	5,485	8,315	85,244	153,434	2,840	5,971
LGRD	7,324	7,236	387	490	6,548	7,570	291	360
Defence	40,190	36,331	5	5	33,416	40,730	1,669	3,182
Public Order and safety	28,812	27,575	1,928	3,151	26,012	30,208	1,889	3,364
Education & technology	57,394	55,837	3,015	6,904	51,101	60,575	4,538	7,494
Health	22,587	18,446	981	1,702	15,173	21,217	915	1,657
Social Security and Welfare	31,343	31,722	1,006	1,055	31,064	33,234	534	1,199
Housing	1,949	1,833	56	82	1,660	1,983	46	71
Recreation, Culture and Religious Affairs	2,535	2,484	151	233	2,159	2,654	94	176
Fuel and Energy	133	128	4	9	92	142	9	13
Agriculture	27,354	35,108	3,019	3,388	33,645	27,503	511	974
Industrial & Economic Services	1,487	1,350	122	165	1,054	1,569	122	167
Transport and Communication	11,813	11,558	281	606	9,794	12,652	419	864
Interest	94,376	105,300	5,362	15,363	114,756	113,500	12,447	27,956
Total – Operating Revenue Expenditure	475,281	453,229	21,803	41,466	411,719	506,972	26,325	53,447

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 (August)	Actual FY24 (up to August)	Actual FY24	Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)	Actual FY25 (up to August) as % Budget FY25
Sub-total = GPS	147,984	118,321	5,485	8,315	85,244	153,434	2,840	5,971	3.9
Office of the President	32	29	1	4	24	33	2	5	13.8
Parliament	335	323	17	31	257	345	14	29	8.3
Prime Minister's Office	931	939	87	160	847	994	31	98	9.8
Cabinet Division	103	92	6	9	68	105	3	6	5.3
Election Commission	2,124	4,168	50	81	3,981	793	15	29	3.6

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)	Actual FY24	Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)	Actual FY25 (up to August) as % Budget FY25
Ministry of Public Administration	3,536	3,674	207	304	2,746	4,137	206	299	7.2
Public Service Commission	101	98	10	13	86	105	4	7	6.5
Finance Division	134,981	103,786	4,920	7,336	73,656	141,591	2,446	5,239	3.7
Internal Resources Division	3,113	2,546	92	252	1,504	2,456	79	134	5.4
Financial Institutions Division	98	93	20	21	84	95	3	3	3.7
Economic Relations Division	699	716	48	51	1,287	759	3	55	7.2
Planning Division/2	88	75	4	7	65	97	7	11	11.1
Implementation, Monitoring and Evaluation Division	61	58	2	3	50	68	1	3	4.1
Statistics and Informatics Division	261	239	11	20	172	298	10	17	5.8
Ministry of Foreign Affairs	1,521	1,485	10	23	417	1,557	16	37	2.4
Sub-total = LGRD	7,324	7,236	387	490	6,548	7,570	291	360	4.8
Local Government Division	6,200	6,142	310	368	5,311	6,397	253	308	4.8
Rural Development and Co-operatives Division	671	656	72	115	622	699	34	49	7.0
Ministry of Chittagong Hill Tracts Affairs	453	438	6	6	615	475	4	4	0.8
Sub-total = Defence	40,190	36,331	5	5	33,416	40,730	1,669	3,182	7.8
Ministry of Defence - Defence Services	38,284	34,552	5	5	31,637	38,798	1,568	3,057	7.9
Ministry of Defence - Others Services	1,861	1,743	0	0	1,745	1,886	100	122	6.4
Armed Forces Division	45	36	0	0	34	46	2	3	7.3
Sub-total=POS	28,812	27,575	1,928	3,151	26,012	30,208	1,889	3,364	11.1
Supreme Court	237	237	14	25	230	248	14	25	9.9
Law and Justice Division	1,766	1,470	86	149	1,148	1,866	87	318	17.1
Public Security Division	23,981	23,353	1,668	2,710	22,449	25,169	1,612	2,722	10.8
Legislative and Parliamentary Affairs Division	41	40	1	6	34	40	1	6	14.4
Anti Corruption Commission	166	148	10	16	123	179	7	12	6.9
Security Services Division	2,621	2,327	149	245	2,028	2,706	169	281	10.4
Sub-total = Edu	57,394	55,837	3,015	6,904	51,101	60,575	4,538	7,494	12.4
Ministry of Primary and Mass Education	22,704	22,360	1,213	2,282	19,000	22,684	1,234	2,362	10.4
Secondary and Higher Education Division	25,931	25,179	1,232	3,613	24,398	28,567	2,743	4,055	14.2
Ministry of Science and Technology	627	618	46	47	548	686	1	6	0.9

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)	Actual FY24	Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)	Actual FY25 (up to August) as % Budget FY25
Information and Communication Technology Division	352	317	38	42	287	424	24	34	8.1
Technical and Madrasah Education Division	7,779	7,364	486	920	6,869	8,215	536	1,037	12.6
Sub-total = Health	22,587	18,446	981	1,702	15,173	21,217	915	1,657	7.8
Health Services Division	17,221	14,186	686	1,241	11,580	16,384	690	1,256	7.7
Medical Education and Family Welfare Division	5,367	4,260	295	460	3,592	4,834	225	401	8.3
Sub-total = SSW	31,343	31,722	1,006	1,055	31,064	33,234	534	1,199	3.6
Ministry of Social Welfare	11,033	10,945	73	101	10,572	11,894	95	123	1.0
Ministry of Women and Children Affairs	3,778	3,800	32	43	3,726	4,347	21	30	0.7
Ministry of Food	5,084	5,558	14	15	5,567	5,338	11	11	0.2
Ministry of Disaster Management and Relief	5,532	5,518	13	23	5,394	5,675	12	26	0.5
Ministry of Liberation Affairs	5,916	5,901	874	875	5,805	5,980	395	1,009	16.9
Sub-total = HCS	1,949	1,833	56	82	1,660	1,983	46	71	3.6
Ministry of Housing and Public Works	1,949	1,833	56	82	1,660	1,983	46	71	3.6
Sub-total = RCRA	2,535	2,484	151	233	2,159	2,654	94	176	6.6
Ministry of Information	839	810	46	86	723	851	38	80	9.4
Ministry of Cultural Affairs	437	416	34	52	393	455	20	35	7.6
Ministry of Religious Affairs	333	336	10	11	294	370	4	4	1.2
Ministry of Youth and Sports	927	922	61	85	748	978	33	58	5.9
Sub-total = FE	133	128	4	9	92	142	9	13	9.1
Energy and Mineral Resources Division	83	80	3	7	67	89	5	8	8.7
Power Division	50	48	1	2	25	53	4	5	9.8
Sub-total = Agr	27,354	35,108	3,019	3,388	33,645	27,503	511	974	3.5
Ministry of Agriculture/3	20,770	28,681	2,625	2,866	27,722	20,790	132	462	2.2
Ministry of Fisheries and Livestock	1,813	1,761	74	112	1,617	1,894	77	120	6.3
Ministry of Environment and Forest	788	762	57	82	711	728	36	62	8.5
Ministry of Land	1,533	1,492	88	151	1,215	1,584	77	140	8.8
Ministry of Water Resources	2,450	2,411	176	177	2,380	2,507	189	190	7.6
Sub-total = IES	1,487	1,350	122	165	1,054	1,569	122	167	10.6
Ministry of Commerce	285	274	17	23	172	301	15	23	7.7

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)	Actual FY24	Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)	Actual FY25 (up to August) as % Budget FY25
Ministry of Labour and Employment	223	165	10	16	133	214	10	16	7.5
Ministry of Industries	370	335	59	73	320	359	63	65	18.1
Ministry of Expatriates' Welfare and Overseas Employment	392	365	18	30	251	456	16	30	6.5
Ministry of Textiles and Jute	216	211	17	23	179	238	18	33	13.8
Sub-total = TC	11,813	11,558	281	606	9,794	12,652	419	864	6.8
Road Transport and Highways Division	5,648	5,561	151	178	4,726	6,101	33	52	0.8
Ministry of Railways	4,050	3,950	1	209	3,223	4,346	249	446	10.3
Ministry of Shipping	846	810	25	29	696	897	29	174	19.4
Ministry of Civil Aviation and Tourism	54	45	10	10	41	63	10	11	17.1
Posts and Telecommunications Division	1,206	1,184	94	180	1,104	1,235	97	181	14.7
Bridges Division	9	7	0	0	3	9	0	0	4.2
Sub-total = Interest	94,376	105,300	5,362	15,363	114,756	113,500	12,447	27,956	24.6
Domestic	82,000	89,500	4,884	13,588	99,606	93,000	11,766	25,713	27.6
Foreign	12,376	15,800	478	1,774	15,150	20,500	681	2,243	10.9
Total Operating Revenue Expenditure	475,281	453,229	21,803	41,466	411,719	506,972	26,325	53,447	10.5

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to August)	Budget FY25	Actual FY25 (up to August)	Actual FY24 (up to August) as % of Budget FY24	Actual FY25 (up to August) as % of Budget FY25
1	2	3	4	5	6	7	8	9
Pay and Allowances	80,463	77,894	68,299	7,807	81,579	9,951	9.7	12.2
Pay of Officers	13,316	11,737	10,293	1,476	12,758	1,727	11.1	13.5
Pay of Establishment	29,236	28,022	25,289	3,287	29,403	4,198	11.2	14.3
Allowances	37,911	38,135	32,716	3,044	39,419	4,026	8.0	10.2
Goods and Services	44,232	44,808	40,041	1,948	45,586	2,607	4.4	5.7

Supplies and Services	32,801	33,709	29,662	1,783	33,589	2,364	5.4	7.0
Repairs Maintenance and Rehabilitation	11,431	11,099	10,379	166	11,996	243	1.4	2.0
Interest Payments	94,376	105,300	114,756	15,363	113,500	27,956	16.3	24.6
Domestic	82,000	89,500	99,606	13,588	93,000	25,713	16.6	27.6
Foreign	12,376	15,800	15,150	1,774	20,500	2,243	14.3	10.9
Subsidies and Incentives and Current Transfers	209,902	202,858	174,433	16,131	222,063	12,608	7.7	5.7
Subsidies	84,002	85,906	72,965	6,126	88,015	2,509	7.3	2.9
Grants in Aid	72,059	65,064	60,367	6,180	76,627	6,600	8.6	8.6
Pensions and Gratuities	32,869	32,346	23,414	2,717	36,912	3,454	8.3	9.4
Others	5,747	4,316	3,487	107	5,284	45	1.9	0.9
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	397,528	41,249	468,983	53,121	9.5	11.3
Acquisition of Assets and Works (B)	22,082	15,933	12,971	173	21,954	279	0.8	1.3
Acquisition of Assets	21,121	15,744	12,646	173	21,194	112	0.8	0.5
Acquisition of Land	961	190	324	0	759	167	0.0	22.0
Total - Augmented Operating Recurrent Expenditure (A+B):	458,329	449,991	410,499	41,422	490,936	53,400	9.0	10.9
Investments in Shares and Equities (C)	16,952	3,237	545	44	16,035	47	0.3	0.3
Share Capital	16,952	3,237	545	44	16,035	47	0.3	0.3
Foreign Financial Assests (F)	0	0	674	0	0	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	39,034	19,170	14,191	218	37,989	326	0.6	0.9
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	475,281	453,228	411,719	41,466	506,971	53,447	8.7	10.5

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 August	Actual FY24 (up to August)	Actual FY24	Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)	Actual FY25 (up to August) as % of Revised Budget FY24	Actual FY24 (up to August) as % Budget FY25
Sub-total = GPS	19,895.73	33,096.28	186.98	279.87	12,649.56	22,342.00	112.97	113.43	0.85	0.51
Parliament	2.00	0.55	0.00	0.00	0.52	2.25	0.00	0.00	0.00	0.00

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 August	Actual FY24 (up to August)	Actual FY24	Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)	Actual FY25 (up to August) as % of Revised Budget FY24	Actual FY24 (up to August) as % Budget FY25
Prime Minister's Office	3,520.22	3,348.83	128.86	215.25	2,019.86	3,606.15	4.40	4.45	6.43	0.12
Cabinet Division	7.52	1.79	0.00	0.00	1.43	16.87	0.00	0.00	0.00	0.00
Election Commission	282.45	600.91	15.56	19.28	209.07	436.80	6.15	6.49	3.21	1.49
Ministry of Public Administration	1,003.00	1,457.97	8.61	10.08	1,251.00	1,119.77	82.41	82.44	0.69	7.36
Public Service Commission	30.00	44.16	0.00	0.00	20.18	61.00	0.06	0.08	0.00	0.14
Finance Division	6,543.36	5,917.60	10.13	11.39	5,670.26	5,911.14	10.12	10.12	0.19	0.17
Internal Resources Division (IRD)	382.51	242.68	0.00	0.00	84.98	761.04	0.09	0.09	0.00	0.01
Financial Institutions Division	2,851.30	3,351.37	18.00	18.00	2,827.94	3,322.89	0.00	0.00	0.54	0.00
Economic Relations Division	65.61	47.31	0.27	0.31	41.97	48.78	0.20	0.21	0.66	0.42
Planning Division/2	4,794.61	17,456.76	0.73	0.74	53.99	6,395.46	0.79	0.79	0.00	0.01
Implementation Monitoring and Evaluation Division	122.58	193.46	0.10	0.10	158.53	127.00	7.20	7.20	0.05	5.67
Statistics and Informatics Division	154.13	329.46	4.72	4.72	309.84	364.38	1.55	1.55	1.43	0.42
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	1,006.48	1,570.67	38,034.53	40,381.28	634.61	1,074.81	3.57	2.66
Local Government Division	40,502.92	42,700.76	917.20	1,481.30	36,785.37	38,808.88	634.58	1,074.78	3.47	2.77
Rural Development and Co-operatives Division	762.47	581.93	77.64	77.74	550.29	647.57	0.03	0.03	13.36	0.00
Ministry of Chittagong Hill Tracts Affairs	751.71	734.64	11.64	11.64	698.87	924.83	0.00	0.00	1.58	0.00
Sub-total = Defence	1,542.25	1,471.47	0.00	0.00	1,430.47	1,284.44	1.44	2.16	0.00	0.17
Ministry of Defence - Defence Services	1,542.25	1,471.47	0.00	0.00	1,430.47	1,284.44	1.44	2.16	0.00	0.17
Sub-total=POS	3,454.72	3,383.11	37.29	247.44	2,756.71	3,311.13	1.72	1.93	7.31	0.06
Law and Justice Division	175.91	246.54	0.00	0.00	195.58	156.21	0.00	0.00	0.00	0.00
Public Security Division	1,716.06	1,771.76	33.70	34.38	1,234.87	1,707.91	0.14	0.14	1.94	0.01
Legislative and Parliamentary Affairs Division	2.00	2.50	0.21	0.30	2.38	4.50	0.20	0.38	12.16	8.41
Anti Corruption Commission	18.44	6.19	0.02	0.03	6.03	12.00	0.00	0.00	0.45	0.00
Security Services Division	1,542.31	1,356.12	3.35	212.73	1,317.84	1,430.51	1.38	1.41	15.69	0.10
Sub-total = Edu	46,743.99	33,174.71	495.13	570.48	29,182.52	50,579.85	367.17	545.60	1.72	1.08
Ministry of Primary and Mass Education	12,019.41	8,121.10	81.57	149.79	7,231.14	16,134.52	291.08	348.99	1.84	2.16
Secondary and Higher Education Division	16,905.71	8,952.55	312.26	312.44	7,877.59	15,541.50	32.03	38.98	3.49	0.25
Ministry of Science and Technology	12,980.13	11,415.51	8.45	8.46	10,655.23	12,886.70	14.30	14.30	0.07	0.11
Information and Communication Technology Division	2,015.93	2,065.72	48.04	54.81	2,004.74	2,448.66	7.99	121.44	2.65	4.96

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 August	Actual FY24 (up to August)	Actual FY24	Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)	Actual FY25 (up to August) as % of Revised Budget FY24	Actual FY24 (up to August) as % of Budget FY25
Technical and Madrasah Education Division	2,822.81	2,619.83	44.80	45.00	1,413.82	3,568.47	21.78	21.90	1.72	0.61
Sub-total = Health	15,464.08	11,336.79	100.04	173.35	8,555.72	20,190.19	66.90	101.26	1.53	0.50
Health Services Division	12,210.07	9,345.49	99.15	172.46	7,362.91	13,741.33	66.89	101.25	1.85	0.74
Medical Education and Family Welfare Division	3,254.01	1,991.30	0.89	0.89	1,192.81	6,448.86	0.01	0.01	0.04	0.00
Sub-total = SSW	9,005.90	8,833.78	128.53	143.49	9,492.96	9,972.86	73.17	77.04	1.62	0.77
Ministry of Social Welfare	1,183.65	606.80	1.70	9.38	471.61	975.58	5.38	6.08	1.55	0.62
Ministry of Women and Children Affairs	976.32	915.97	46.99	50.16	1,442.25	874.94	50.57	52.53	5.48	6.00
Ministry of Food	932.05	913.14	9.95	9.96	1,215.60	1,299.52	6.06	6.09	1.09	0.47
Ministry of Disaster Management and Relief	4,586.43	5,070.42	22.93	23.15	5,192.60	5,327.99	10.10	11.26	0.46	0.21
Ministry of Liberation Affairs	1,327.45	1,327.45	46.97	50.83	1,170.90	1,494.83	1.06	1.08	3.83	0.07
Sub-total = HCS	5,479.47	5,192.61	430.23	462.43	4,881.51	4,945.97	0.13	0.13	8.91	0.00
Ministry of Housing and Public Works	5,479.47	5,192.61	430.23	462.43	4,881.51	4,945.97	0.13	0.13	8.91	0.00
Sub-total = RCRA	3,032.39	3,442.49	470.40	473.39	3,250.47	4,047.10	11.78	12.20	13.75	0.30
Ministry of Information	211.68	258.02	0.17	0.18	198.55	256.44	5.33	5.33	0.07	2.08
Ministry of Cultural Affairs	262.08	348.04	0.39	0.65	337.02	324.32	1.57	1.76	0.19	0.54
Ministry of Religious Affairs	2,176.15	2,234.74	464.63	464.63	2,217.83	2,232.26	0.00	0.00	20.79	0.00
Ministry of Youth and Sports	382.48	601.69	5.21	7.94	497.08	1,234.08	4.88	5.12	1.32	0.41
Sub-total = FE	34,686.48	28,189.97	154.39	168.89	28,283.90	30,174.29	20.42	779.54	0.60	2.58
Energy and Mineral Resources Division	911.44	1,062.52	0.00	0.00	1,162.72	997.59	0.00	0.00	0.00	0.00
Power Division	33,775.04	27,127.45	154.39	168.89	27,121.18	29,176.70	20.42	779.54	0.62	2.67
Sub-total = Agr	16,346.32	20,895.64	892.89	932.69	19,499.83	19,828.16	400.65	421.76	4.46	2.13
Ministry of Agriculture/3	4,347.97	4,594.37	434.99	437.96	4,247.40	6,423.92	281.05	298.90	9.53	4.65
Ministry of Fisheries and Livestock	2,427.15	2,143.27	39.37	74.45	1,987.78	2,393.94	32.97	35.91	3.47	1.50
Ministry of Environment and Forest	851.32	1,308.85	6.59	8.30	1,138.97	1,402.53	4.05	4.36	0.63	0.31
Ministry of Land	925.54	656.40	1.64	1.68	393.14	920.68	2.02	2.03	0.26	0.22
Ministry of Water Resources	7,794.34	12,192.75	410.30	410.30	11,732.55	8,687.09	80.56	80.56	3.37	0.93
Sub-total = IES	4,101.22	3,289.48	470.03	477.39	2,917.40	4,126.56	154.30	154.41	14.51	3.74
Ministry of Commerce	308.12	137.66	0.29	0.33	132.84	631.03	0.20	0.21	0.24	0.03
Ministry of Labour and Employment	123.79	208.47	2.51	2.78	110.55	248.36	0.18	0.27	1.33	0.11
Ministry of Industries	2,652.95	2,210.56	464.96	471.95	2,190.11	2,150.26	143.30	143.30	21.35	6.66

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 August	Actual FY24 (up to August)	Actual FY24	Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)	Actual FY25 (up to August) as % of Revised Budget FY24	Actual FY24 (up to August) as % of Budget FY25
Ministry of Expatriates' Welfare and Overseas Employment	625.98	342.41	0.39	0.39	213.77	760.78	9.26	9.26	0.11	1.22
Ministry of Textiles and Jute	390.38	390.38	1.88	1.93	270.13	336.13	1.36	1.37	0.50	0.41
Sub-total = GPS	75,816.81	63,684.22	3,603.27	4,011.42	49,190.42	70,267.47	801.53	1,093.98	6.30	1.56
Road Transport and Highways Division	34,062.21	27,803.45	825.59	1,144.46	19,304.91	32,042.43	409.78	698.14	4.12	2.18
Ministry of Railways	14,960.06	13,117.62	0.00	89.24	11,033.33	13,725.64	36.64	37.74	0.68	0.27
Ministry of Shipping	9,954.72	7,033.95	141.00	141.00	5,127.00	10,373.45	224.30	224.30	2.00	2.16
Ministry of Civil Aviation and Tourism	6,542.28	6,304.45	733.11	733.11	4,745.07	5,632.25	0.00	0.00	11.63	0.00
Posts and Telecommunications Division	1,233.28	1,503.27	16.46	16.51	1,494.68	1,184.87	112.70	112.70	1.10	9.51
Bridges Division	9,064.26	7,921.48	1,887.11	1,887.11	7,485.41	7,308.83	18.11	21.11	23.82	0.29
Total Development Revenue Expenditure	277,586.46	260,007.89	7,975.66	9,511.51	210,125.99	281,451.31	2,646.79	4,378.25	3.66	1.56

Appendix 5: Revenue Collection

(In Crore Taka)

		Fiscal Year 2023-24					Fiscal Year 2024-25		
	Actual FY22	Budget FY24	Revised Budget FY24	Actual FY24 (August)	Actual FY24 (up to August)	Actual FY24	Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)
Tax Revenue (a+b)	327,780.8	449,998.2	429,000.0	26,134.8	48,825.5	369,323.8	494,999.0	23,152.7	45,199.5
a. NBR	319,844.3	429,999.7	410,000.5	25,435.0	47,460.5	361,457.7	480,000.0	22,647.1	44,125.5
a.1 Income	107,180.4	153,260.0	145,865.0	7,054.6	12,804.2	122,974.4	175,620.0	6,563.4	11,513.3
a.2 VAT	126,303.7	163,836.4	158,066.7	10,574.2	21,081.8	139,288.7	182,782.7	9,588.9	20,168.4
a.3 Supplementary	44,533.5	60,703.3	55,437.0	4,134.1	6,614.3	53,718.8	64,278.5	3,188.5	5,642.5
a.4 Import	36,181.7	46,015.0	43,876.0	3,361.6	6,364.5	38,640.4	49,464.0	2,999.4	6,181.7
a.4 Export	2.9	66.0	62.0	0.0	0.0	0.1	70.0	0.0	0.0
a.5 Excise	4,063.2	4,579.0	4,957.8	143.3	301.1	4,420.4	5,804.9	140.1	291.5
a.6 Other Taxes	1,579.0	1,540.0	1,736.0	167.1	294.7	2,414.9	1,980.1	166.7	328.1
b. Non-NBR	7,936.4	19,998.4	18,999.5	699.8	1,365.0	7,866.1	14,999.0	505.6	1,074.0
b.1 Narcotics & Liquor	565.5	457.7	1,000.0	46.9	100.7	589.1	500.0	45.3	91.4
b.2 Vehicles	1,688.0	3,000.0	2,550.0	145.9	290.6	1,790.4	1,500.0	78.5	173.9
b.3 Land Revenue	992.9	2,210.0	2,500.0	68.6	153.9	1,096.0	2,250.0	69.5	152.9
b.4 Stamp Duty	4,092.5	13,617.6	12,075.6	381.3	727.9	3,705.7	9,999.5	270.3	585.3
b.5 Surcharge	597.4	713.2	874.0	57.1	91.9	684.9	749.6	42.1	70.5
c. Non-tax Revenue	38,956.1	49,996.7	48,999.8	13,365.8	16,232.9	39,255.8	46,003.0	17,434.7	21,270.0
c.1 Dividend and Profit	1,745.5	9,346.3	9,416.1	10,663.3	10,797.1	12,439.5	7,675.9	266.7	350.9
c.2 Interest	5,314.9	7,521.3	12,056.2	174.9	352.9	2,144.8	6,113.8	15,483.9	15,671.1
c.3 Administrative Fees and Charges	2,681.5	5,864.2	5,093.4	280.4	567.5	2,579.5	5,803.0	161.1	375.7
c.4 Fines, Penalties and Forfeiture	1,248.1	984.7	575.7	117.5	230.3	1,512.5	643.3	82.6	164.3
c.5 Receipts for Services Rendered	6,002.0	8,698.4	6,779.9	490.0	931.5	5,190.9	9,124.8	323.3	678.0
c.6 Rents, Leases and Recoveries	1,110.0	548.1	1,480.9	64.8	192.9	1,242.3	727.2	155.0	320.3
c.7 Tolls and Levies	913.1	1,230.9	1,230.9	75.4	178.0	982.3	1,915.1	55.0	145.7
c.8 Non-Commercial Sales	2,242.1	4,046.7	2,839.0	174.7	359.0	2,256.7	3,461.4	93.1	231.5
c.9 Other Non-Tax Revenue and Receipts	17,452.8	11,665.4	9,220.7	1,313.9	2,592.5	10,723.8	10,432.3	798.6	3,313.1
c. 10 Capital Revenue	246.3	90.7	307.1	10.8	31.3	183.6	106.2	15.4	19.3
Total Revenue (a+b+c)	366,736.9	499,994.9	477,999.8	39,500.6	65,058.4	408,579.6	541,002.0	40,587.3	66,469.5
d. Tax-GDP Ratio (base 2015-16)	7.30	8.91	8.50	0.52	0.97	7.32	8.64	0.40	0.79
e.Revenue-GDP ratio (base 2015-16)	8.17	9.90	9.47	0.78	1.29	8.09	9.45	0.71	1.16

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 up to August/Actual FY24 up to August)*100	(Actual FY24 up to August/ Budget FY25)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	95.3	134.0	115.4	90.4	92.6	9.1
a. NBR	95.3	132.8	117.1	88.5	93.0	9.2
a.1 Income	95.2	142.8	120.4	30.1	89.9	6.6
a.2 VAT	96.5	131.2	115.6	34.1	95.7	11.0
a.3 Supplementary	91.3	119.7	115.9	13.1	85.3	8.8
a.4 Import	95.4	128.0	112.7	9.5	97.1	12.5
a.4 Export	93.9	47329.3	112.9	0.0	52.1	0.0
a.5 Excise	108.3	131.3	117.1	1.1	96.8	5.0
a.6 Other Taxes	112.7	82.0	114.1	0.6	111.3	16.6
b. Non-NBR	95.0	190.7	78.9	1.9	78.7	7.2
b.1 Narcotics & Liquor	218.5	84.9	50.0	0.1	90.8	18.3
b.2 Vehicles	85.0	83.8	58.8	0.4	59.9	11.6
b.3 Land Revenue	113.1	205.3	90.0	0.3	99.4	6.8
b.4 Stamp Duty	88.7	269.8	82.8	0.9	80.4	5.9
b.5 Surcharge	122.5	109.4	85.8	0.2	76.7	9.4
c. Non-tax Revenue	98.0	117.2	93.9	9.6	131.0	46.2
c.1 Dividend and Profit	100.7	61.7	81.5	3.0	3.2	4.6
c.2 Interest	160.3	285.1	50.7	0.5	4440.2	256.3
c.3 Administrative Fees and Charges	86.9	225.0	113.9	0.6	66.2	6.5
c.4 Fines Penalties and Forfeiture	58.5	42.5	111.7	0.4	71.3	25.5
c.5 Receipts for Services Rendered	77.9	175.8	134.6	1.3	72.8	7.4
c.6 Rents Leases and Recoveries	270.2	58.5	49.1	0.3	166.0	44.1
c.7 Tolls and Levies	100.0	195.0	155.6	0.2	81.9	7.6
c.8 Non-Commercial Sales	70.2	153.4	121.9	0.6	64.5	6.7
c.9 Other Non-Tax Revenue and Receipts	79.0	97.3	113.1	2.6	127.8	31.8
c.10 Capital Revenue	338.6	57.9	34.6	0.0	61.7	18.2
Total Revenue (a+b+c)	95.6	132.4	113.2	100.0	102.2	12.3

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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