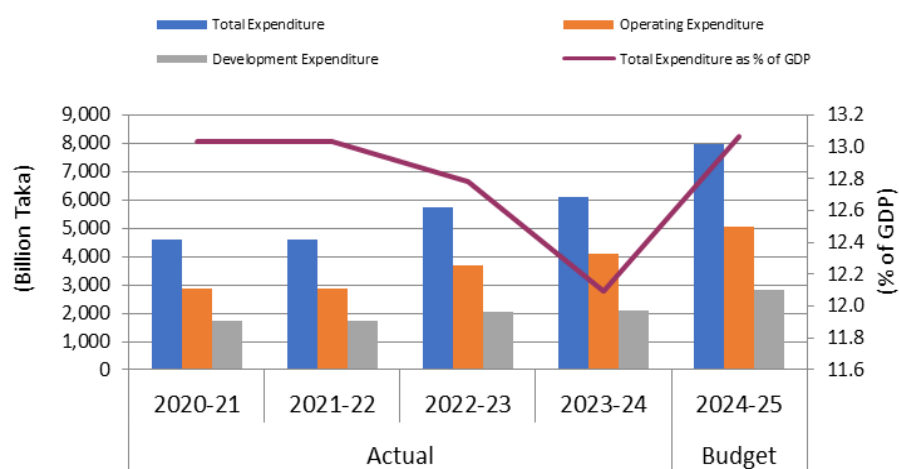


Monthly Report on Fiscal Position

July 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 01 July 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 July, 2024 in the current fiscal year (FY25) is 5.3 percent of the operating budget estimates. Actual development expenditure during the same period is only 0.62 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 July 2024, 4.8 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (83.0 percent). Total NBR tax collection is 4.5 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 July 2024, in FY25, overall balance (excluding grants) witnessed a negative value which was 0.06 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 July)	Actual FY25 (up to July) as % of Budget FY25
1	2	3	4	5	6	7	8	9	10	11	12
GPS	147,984	118,321	85,244	20.8	72.0	153,434	103.7	129.7	180.0	3,131	2.0
LGRD	7,324	7,236	6,548	1.6	90.5	7,570	103.4	104.6	115.6	69	0.9
Defense	40,190	36,331	31,655	7.7	87.1	40,730	101.3	112.1	128.7	1,513	3.7
POS	28,812	27,575	26,012	6.3	94.3	30,208	104.8	109.5	116.1	1,475	4.9
Edu	57,394	55,837	51,101	12.5	91.5	60,575	105.5	108.5	118.5	2,956	4.9
Health	22,587	18,446	15,173	3.7	82.3	21,217	93.9	115.0	139.8	741	3.5
SSW	31,343	31,722	31,064	7.6	97.9	33,234	106.0	104.8	107.0	665	2.0
Housing	1,949	1,833	1,660	0.4	90.6	1,983	101.8	108.2	119.4	25	1.2
RCRA	2,535	2,484	2,163	0.5	87.1	2,654	104.7	106.8	122.7	82	3.1
F&E	133	128	92	0.0	72.0	142	107.2	111.1	154.2	4	2.9
Agri	27,354	35,108	33,645	8.2	95.8	27,503	100.5	78.3	81.7	463	1.7
IES	1,487	1,350	1,054	0.3	78.1	1,569	105.5	116.3	148.8	44	2.8
TC (Tarns & Com)	11,813	11,558	9,794	2.4	84.7	12,652	107.1	109.5	129.2	446	3.5
Interest Payment	94,376	105,300	114,756	28.0	109.0	113,500	120.3	107.8	98.9	15,509	13.7
Total	475,281	453,229	409,962	100	90.5	506,972	106.7	111.9	123.7	27,122	5.3

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 July 2024, overall operating expenditure is 5.3%. Spending in Interest Payment has been the highest among all the categories, which is 13.7% of allocated budget. Spending on both Public Order and Safety (POS) and Education (Edu) is 4.9%, Defense 3.7%, Health and Transport & Communication (TC) both 3.5%. On the otherhand, Sectors like LGRD & Housing 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	34.9	25.7	2.4	8.2	28.0	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 July)	22.6	16.4	1.7	1.7	57.2	0.5

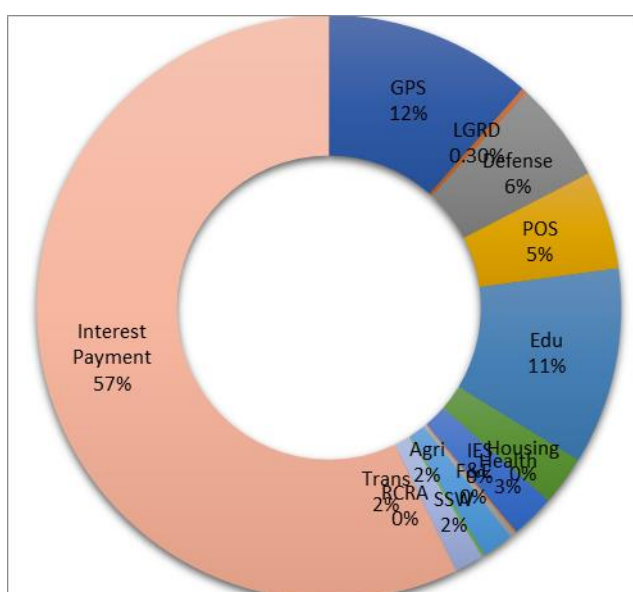
Note:

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 and allocations against all other categories except physical infrastructure are reduced in comparison to the actual expenditure in FY24;
- Till July 2024, among all categories, expenditure on Interest Payment sector was the highest and sector's share in actual expenditure under Interest Payment has also been increased than that of FY24.

1.1.3 Sectors' Share in Resource Utilization

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



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

- Individually, the largest share goes to Interest Payment (57 percent) followed by General Public Service (12 percent), Education (11 percent), Defense (06 percent) and Public Order & Safety (05 percent).

1.1.4 Sector-wise Utilization

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

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

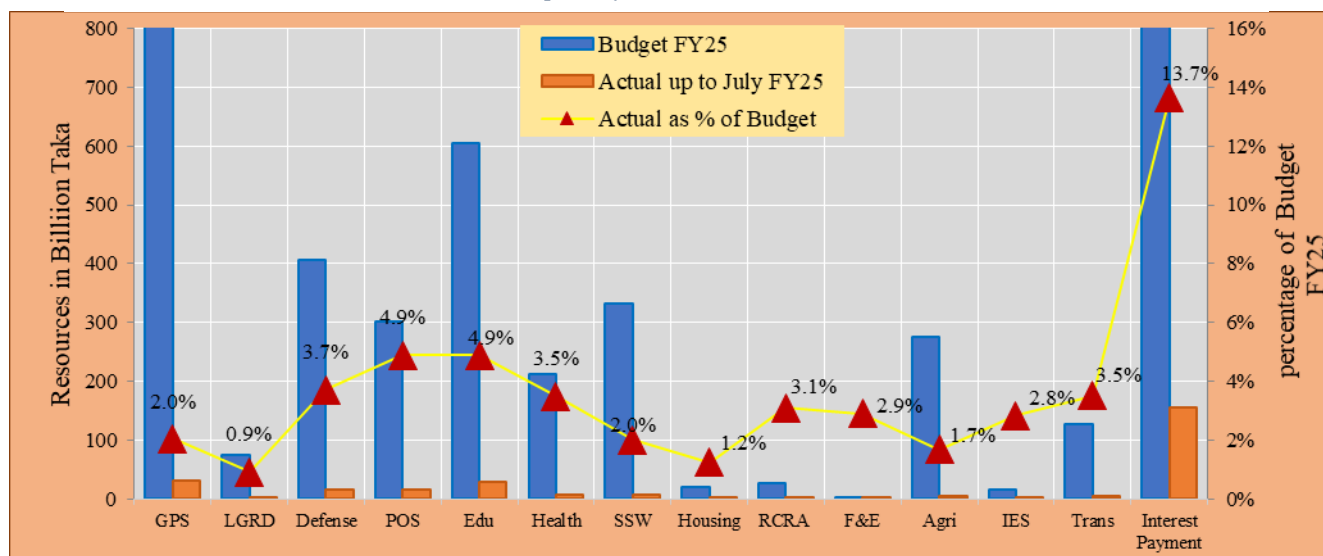


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (13.7%), Education (4.9%), Public Order and Safety (4.9%), Defense (3.7%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY25), actual spending (operating) up to July 2024 is 5.3 percent of the budget estimate, which was 5.9 percent of the revised budget in the previous fiscal year (FY24). 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 July 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 July 2024)

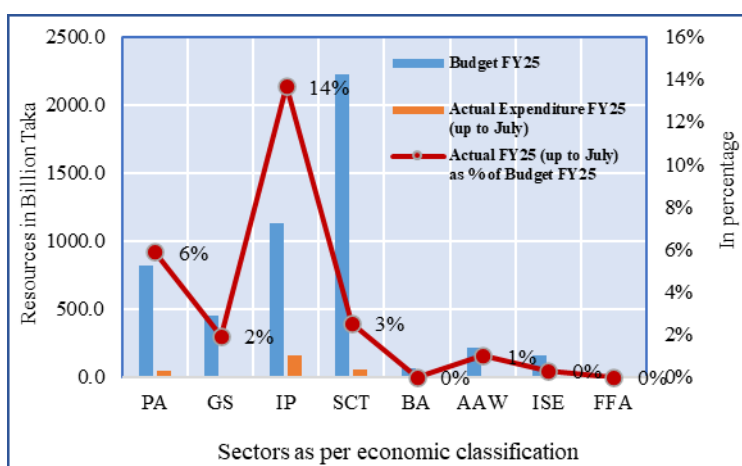
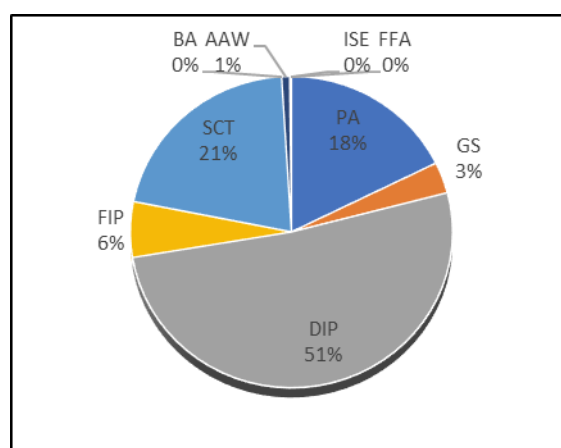


Figure 4: Share of Different Categories in Total Actual Spending in FY25 (up to July 2024)



Up to July 2024, utilization rate of total operating expenditure was 5.3 percent. The major categories were domestic interest payment (51%), subsidies & cash transfers (21%), Pay & allowances (18%) 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 July 2024, actual expenditure is 0.62 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 0.59 percent of the revised budget.
- During this period, Fuel & Energy (2.52 percent), LGRD (1.09 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.

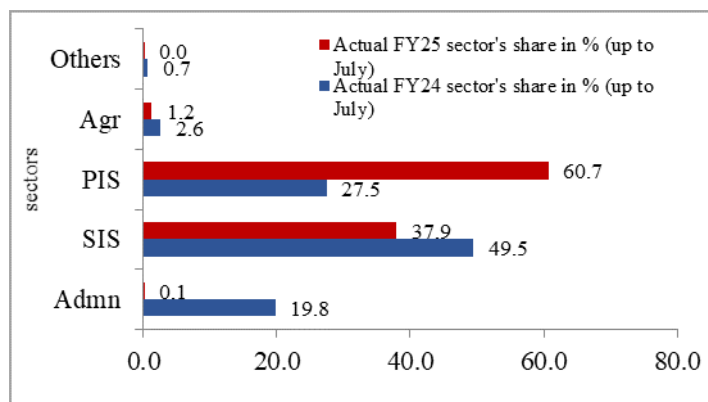
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2023-24						Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to July)	Sector's Share in Actual (up to July (%))	Actual FY24 as % of Revised FY24	Budget FY25	Actual FY25 (up to July)	Budget FY25 as % of Revised FY24	Budget FY25 as % of Actual FY24	Actual FY25 (up to July as % of Budget FY25)	Actual FY25 sector's share in % (up to July)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	19,896	33,096	12,650	93	6.05	38.22	22,342	0	67.51	176.62	0.00	0.03
LGRD	42,017	44,017	38,035	564	36.72	86.41	40,381	440	91.74	106.17	1.09	25.42
Defence	1,542	1,471	1,426	1	0.04	96.92	1,284	1	87.29	90.06	0.06	0.04
POS	3,455	3,383	2,757	210	13.68	81.48	3,311	0	97.87	120.11	0.01	0.01
Edu	46,744	33,175	29,183	75	4.90	87.97	50,580	178	152.47	173.32	0.35	10.31
Health	15,464	11,337	8,556	73	4.77	75.47	20,190	34	178.09	235.98	0.17	1.98
SSW	9,006	8,834	9,493	15	0.97	107.46	9,973	4	112.89	105.06	0.04	0.22
HCS	5,479	5,193	4,882	32	2.10	94.01	4,946	0	95.25	101.32	0.00	0.00
RCRA	3,032	3,442	3,250	3	0.19	94.42	4,047	0	117.56	124.51	0.01	0.02
FE	34,686	28,190	28,284	15	0.94	100.33	30,174	759	107.04	106.68	2.52	43.84
AFL	16,346	20,896	19,560	40	2.59	93.61	19,828	21	94.89	101.37	0.11	1.22
IES	4,101	3,289	2,917	7	0.48	88.69	4,127	0	125.45	141.45	0.00	0.01
TC	75,817	63,684	49,190	408	26.56	77.24	70,267	292	110.34	142.85	0.42	16.89
Total	277,586	260,008	210,181	1,536	100.00	80.84	281,451	1,731	108.25	133.91	0.62	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 July, 2024 is presented in **Figure 5**.

➤ From the graph it appears that up to July, 2024 the maximum share of spending went to Physical Infrastructure (60.7 percent) followed by Social Infrastructure (37.9 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 July, 2024:

Table 4: Revenue Collection Position

(In Crore Taka)

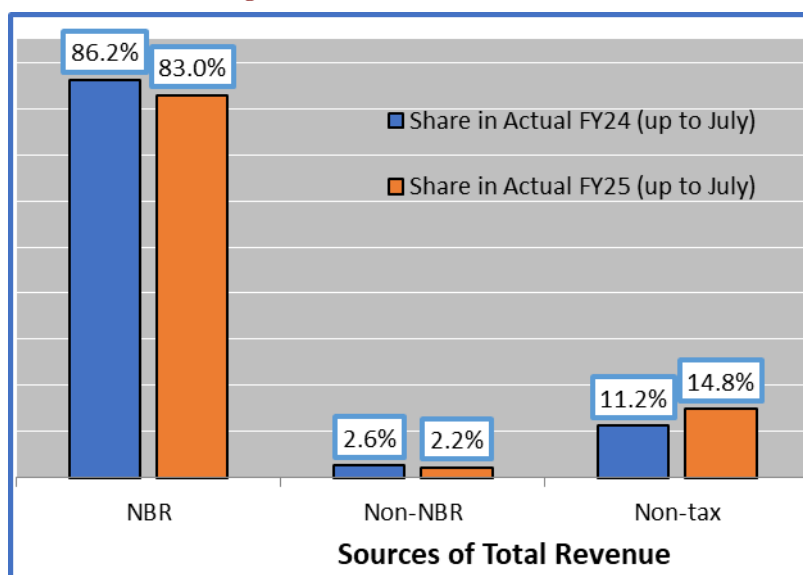
	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24	Actual (July)	Actual FY24 (up to July)	Budget FY25	Actual FY25 (July)	Actual FY24 (up to July)	Actual FY25 (up to July) as % of Budget FY25
Tax Revenue (a+b)	449,998	429,000	369,323	22,691	22,691	494,999	22,047	22,047	4.5
a. NBR	430,000	410,001	361,458	22,025	22,025	480,000	21,478	21,478	4.5
a.1 Income	153,260	145,865	122,974	5,750	5,750	175,620	4,950	4,950	2.8
a.2 VAT	163,836	158,067	139,289	10,508	10,508	182,783	10,579	10,579	5.8
a.3 Supplementary Duty	60,703	55,437	53,719	2,480	2,480	64,278	2,454	2,454	3.8
a.4 Import	46,015	43,876	38,640	3,003	3,003	49,464	3,182	3,182	6.4
a.5 Export duty	66	62	0	0	0	70	0	0	0.0
a.6 Excise	4,579	4,958	4,420	158	158	5,805	151	151	2.6
a.7 Other Taxes	1,540	1,736	2,415	128	128	1,980	161	161	8.1
b. Non-NBR	19,998	19,000	7,866	665	665	14,999	568	568	3.8
c. Non-tax Revenue	49,997	49,000	39,256	2,867	2,867	46,003	3,835	3,835	8.3
Total Revenue (a + b + c)	499,995	478,000	408,580	25,558	25,558	541,002	25,882	25,882	4.8
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 July 2024, total revenue collection increased by 1.3 percent compared to the corresponding period of the previous fiscal year (FY24) and achievement as to annual target is 4.8 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.

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

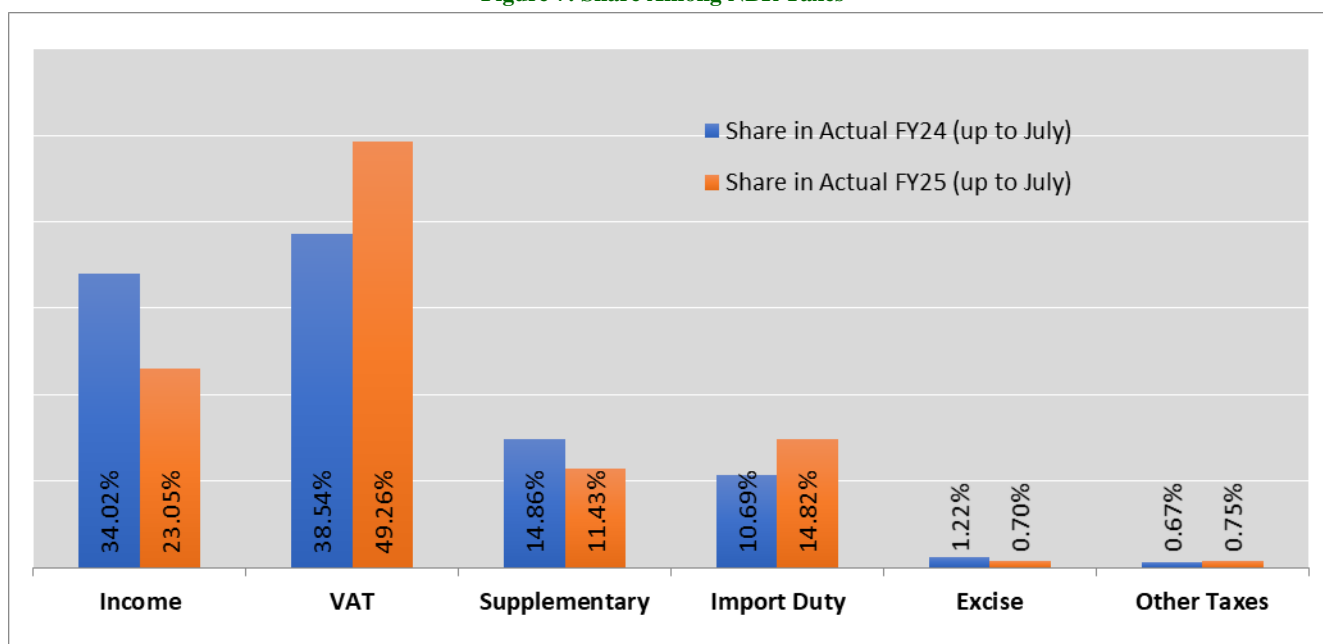
- Major share of the government revenue comes from NBR sources (83.0 percent up to July 2024).
- Growth rates of NBR and Non-NBR tax revenue are -2.5 percent and -15.0 percent respectively. On the other hand, non-tax revenue collection grew by 33.8 percent compared to the corresponding period of the previous fiscal year (FY24).
- For tax and non-tax revenue, achievements as to the annual target were 4.5 and 8.3 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 July 2024, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 49.26 percent was collected from VAT 23.05 percent from Income Tax, 14.82 percent from Import Duty 11.43 percent from Supplementary Duty and the rest from Excise, Export Duty, 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 July	Accounts 2024-25 up to July
	Budget	Revised	Accounts July		Budget	Accounts July		
1	2	3	4	5	6	7	8	9
Revenues	499,995	478,000	25,559	409,047	541,002	25,958	25,559	25,958
Tax Revenue	449,998	429,000	22,692	369,781	494,999	22,123	22,692	22,123
Non-Tax Revenue	49,997	49,000	2,867	39,266	46,003	3,835	2,867	3,835
Foreign Grants	3,900	3,500	0	6,304	4,400	768	0	768
Revenue and Foreign Grants	503,895	481,500	25,559	415,351	545,402	26,726	25,559	26,726
Non-Development Expenditure	475,281	453,228	21,165	409,962	506,971	27,122	21,165	27,122
Net Outlay for Food Account Operation	502	-1,234	904	-1,295	119	1,281	904	1,281
Loans & Advances (Net)	8,420	2,417	-584	-8,588	8,457	-518	-584	-518
Development Expenditure	277,582	260,007	1,536	210,181	281,453	1,731	1,536	1,731
Development Program financed from Revenue Budget	3,768	4,378	1	4,250	5,943	0	1	0
Non-ADP Project	7,986	7,853	0	7,113	7,627	0	0	0
Annual Development Programme	263,000	245,000	1,535	196,018	265,000	1,731	1,535	1,731
Non-ADP FFW and Transfer	2,828	2,775	0	2,802	2,884	0	0	0
Total Expenditure	761,785	714,418	23,022	610,260	797,000	29,616	23,022	29,616
Overall Balance (Including Grants)	-257,890	-232,918	2,537	-194,910	-251,598	-2,890	2,537	-2,890
(In percent of GDP, base 2015-16)	-5.11	-4.61	0.05	-3.86	-4.39	-0.05	0.05	-0.05
Overall Balance (Excluding Grants)	-261,790	-236,418	2,537	-201,213	-255,998	-3,658	2,537	-3,658
(In percent of GDP, base 2015-16)	-5.19	-4.68	0.05	-3.99	-4.47	-0.06	0.05	-0.06

- In FY24, actual budget deficit (excluding grants) as percentage of GDP was 3.99 percent. Including grants it was 3.86 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 July, 2024 (excluding grants) witnesses a negative value which was -0.06 percent of GDP.

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

5.0 Financing

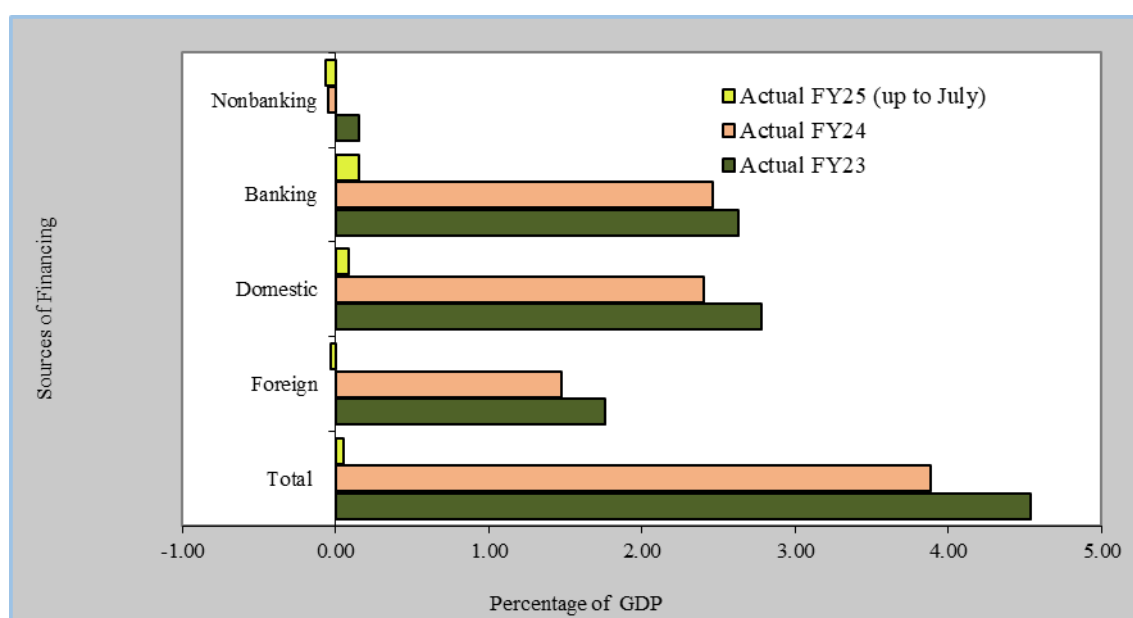
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget Deficit

(In Crore Taka)

Description	Year: 2023-24			Accounts 2023-24	Year:2024-25		Accounts FY24 up to July	Accounts FY25 up to July
	Budget	Revised	Accounts July		Budget	Accounts July		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	102,490	76,293	1,082	74,588	90,700	-1,794	1,082	-1,794
1.1 Foreign Borrowing	127,190	102,693	2,926	97,037	127,200	1,870	2,926	1,870
1.2 Amortization	-24,700	-26,400	-1,844	-22,449	-36,500	-3,664	-1,844	-3,664
2.0 Domestic Borrowing	155,395	156,625	-3,688	121,460	160,900	4,647	-3,688	4,647
2.1 Borrowing from Banking System (Net)	132,395	155,935	-3,298	124,150	137,500	8,448	-3,298	8,448
2.1.1 Long-Term Debt (Net)	86,580	95,743	-2,685	77,400	72,682	-1,076	-2,685	-1,076
2.1.2 Short-Term Debt (Net)	45,815	60,192	-613	46,750	64,818	9,524	-613	9,524
2.2 Non-Bank Borrowing (Net)	23,000	690	-390	-2,690	23,400	-3,801	-390	-3,801
2.2.1 National Savings Schemes (Net)	18,000	-7,310	-289	-17,999	15,400	2,530	-289	2,530
2.2.2 Others	5,000	8,000	-101	15,309	8,000	-6,331	-101	-6,331
Total - Financing:	257,885	232,918	-2,606	196,048	251,600	2,853	-2,606	2,853
(In percent of GDP) (base: 2015-16):	5.11	4.61	-0.05	3.88	4.39	0.05	-0.05	0.05

Figure 8: Sources of Financing Deficit



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

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 (July)	Actual FY24 (up to July)	Actual FY24	Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)
General Public Services	147,984	118,321	2,829	2,829	85,244	153,434	3,131	3,131
LGRD	7,324	7,236	102	102	6,548	7,570	69	69
Defence	40,190	36,331	1,502	1,502	31,655	40,730	1,513	1,513
Public Order and safety	28,812	27,575	1,223	1,223	26,012	30,208	1,475	1,475
Education & technology	57,394	55,837	3,889	3,889	51,101	60,575	2,956	2,956
Health	22,587	18,446	720	720	15,173	21,217	741	741
Social Security and Welfare	31,343	31,722	49	49	31,064	33,234	665	665
Housing	1,949	1,833	26	26	1,660	1,983	25	25
Recreation, Culture and Religious Affairs	2,535	2,484	82	82	2,163	2,654	82	82
Fuel and Energy	133	128	4	4	92	142	4	4
Agriculture	27,354	35,108	368	368	33,645	27,503	463	463
Industrial & Economic Services	1,487	1,350	43	43	1,054	1,569	44	44
Transport and Communication	11,813	11,558	325	325	9,794	12,652	446	446
Interest	94,376	105,300	10,000	10,000	114,756	113,500	15,509	15,509
Total – Operating Revenue Expenditure	475,281	453,229	21,165	21,165	409,962	506,972	27,122	27,122

Appendix 2: Ministry Wise Operating Expenditure

(In CroreTaka)

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (July)	Actual FY24 (up to July)	Actual FY24	Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25 (up to July) as % Budget FY25
Sub-total = GPS	147,984	118,321	2,829	2,829	85,244	153,434	3,131	3,131	2.0
Office of the President	32	29	3	3	24	33	3	3	9.3
Parliament	335	323	14	14	257	345	14	14	4.2
Prime Minister's Office	931	939	73	73	847	994	67	67	6.7
Cabinet Division	103	92	3	3	68	105	3	3	2.8
Election Commission	2,124	4,168	31	31	3,981	793	14	14	1.8

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (July)	Actual FY24 (up to July)	Actual FY24	Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25 (up to July) as % Budget FY25
Ministry of Public Administration	3,536	3,674	97	97	2,746	4,137	93	93	2.3
Public Service Commission	101	98	3	3	86	105	3	3	3.0
Finance Division	134,981	103,786	2,416	2,416	73,656	141,591	2,793	2,793	2.0
Internal Resources Division	3,113	2,546	159	159	1,504	2,456	55	55	2.2
Financial Institutions Division	98	93	0	0	84	95	0	0	0.0
Economic Relations Division	699	716	2	2	1,287	759	52	52	6.8
Planning Division/2	88	75	3	3	65	97	4	4	3.6
Implementation, Monitoring and Evaluation Division	61	58	1	1	50	68	1	1	1.9
Statistics and Informatics Division	261	239	9	9	172	298	8	8	2.6
Ministry of Foreign Affairs	1,521	1,485	14	14	417	1,557	21	21	1.3
Sub-total = LGRD	7,324	7,236	102	102	6,548	7,570	69	69	0.9
Local Government Division	6,200	6,142	58	58	5,311	6,397	55	55	0.9
Rural Development and Co-operatives Division	671	656	44	44	622	699	14	14	2.1
Ministry of Chittagong Hill Tracts Affairs	453	438	0	0	615	475	0	0	0.1
Sub-total = Defence	40,190	36,331	1,502	1,502	31,655	40,730	1,513	1,513	3.7
Ministry of Defence - Defence Services	38,284	34,552	1,418	1,418	29,962	38,798	1,489	1,489	3.8
Ministry of Defence - Others Services	1,861	1,743	82	82	1,663	1,886	22	22	1.1
Armed Forces Division	45	36	1	1	31	46	2	2	3.6
Sub-total=POS	28,812	27,575	1,223	1,223	26,012	30,208	1,475	1,475	4.9
Supreme Court	237	237	12	12	230	248	11	11	4.5
Law and Justice Division	1,766	1,470	62	62	1,148	1,866	231	231	12.4
Public Security Division	23,981	23,353	1,042	1,042	22,449	25,169	1,110	1,110	4.4
Legislative and Parliamentary Affairs Division	41	40	4	4	34	40	4	4	10.9
Anti Corruption Commission	166	148	6	6	123	179	6	6	3.2
Security Services Division	2,621	2,327	96	96	2,028	2,706	112	112	4.1
Sub-total = Edu	57,394	55,837	3,889	3,889	51,101	60,575	2,956	2,956	4.9
Ministry of Primary and Mass Education	22,704	22,360	1,070	1,070	19,000	22,684	1,128	1,128	5.0
Secondary and Higher Education Division	25,931	25,179	2,381	2,381	24,398	28,567	1,312	1,312	4.6
Ministry of Science and Technology	627	618	1	1	548	686	5	5	0.7

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (July)	Actual FY24 (up to July)	Actual FY24	Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25 (up to July) as % Budget FY25
Information and Communication Technology Division	352	317	4	4	287	424	10	10	2.3
Technical and Madrasah Education Division	7,779	7,364	434	434	6,869	8,215	501	501	6.1
Sub-total = Health	22,587	18,446	720	720	15,173	21,217	741	741	3.5
Health Services Division	17,221	14,186	555	555	11,580	16,384	566	566	3.5
Medical Education and Family Welfare Division	5,367	4,260	165	165	3,592	4,834	175	175	3.6
Sub-total = SSW	31,343	31,722	49	49	31,064	33,234	665	665	2.0
Ministry of Social Welfare	11,033	10,945	27	27	10,572	11,894	28	28	0.2
Ministry of Women and Children Affairs	3,778	3,800	10	10	3,726	4,347	10	10	0.2
Ministry of Food	5,084	5,558	1	1	5,567	5,338	1	1	0.0
Ministry of Disaster Management and Relief	5,532	5,518	10	10	5,394	5,675	14	14	0.2
Ministry of Liberation Affairs	5,916	5,901	1	1	5,805	5,980	613	613	10.3
Sub-total = HCS	1,949	1,833	26	26	1,660	1,983	25	25	1.2
Ministry of Housing and Public Works	1,949	1,833	26	26	1,660	1,983	25	25	1.2
Sub-total = RCRA	2,535	2,484	82	82	2,163	2,654	82	82	3.1
Ministry of Information	839	810	40	40	727	851	41	41	4.9
Ministry of Cultural Affairs	437	416	18	18	393	455	15	15	3.3
Ministry of Religious Affairs	333	336	1	1	294	370	1	1	0.2
Ministry of Youth and Sports	927	922	24	24	748	978	25	25	2.5
Sub-total = FE	133	128	4	4	92	142	4	4	2.9
Energy and Mineral Resources Division	83	80	4	4	67	89	3	3	3.5
Power Division	50	48	1	1	25	53	1	1	1.9
Sub-total = Agr	27,354	35,108	368	368	33,645	27,503	463	463	1.7
Ministry of Agriculture/3	20,770	28,681	241	241	27,722	20,790	330	330	1.6
Ministry of Fisheries and Livestock	1,813	1,761	39	39	1,617	1,894	44	44	2.3
Ministry of Environment and Forest	788	762	25	25	711	728	26	26	3.6
Ministry of Land	1,533	1,492	63	63	1,215	1,584	63	63	4.0
Ministry of Water Resources	2,450	2,411	1	1	2,380	2,507	1	1	0.0
Sub-total = IES	1,487	1,350	43	43	1,054	1,569	44	44	2.8
Ministry of Commerce	285	274	6	6	172	301	8	8	2.7

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (July)	Actual FY24 (up to July)	Actual FY24	Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25 (up to July) as % Budget FY25
Ministry of Labour and Employment	223	165	6	6	133	214	6	6	3.0
Ministry of Industries	370	335	15	15	320	359	2	2	0.6
Ministry of Expatriates' Welfare and Overseas Employment	392	365	11	11	251	456	13	13	2.9
Ministry of Textiles and Jute	216	211	6	6	179	238	14	14	6.1
Sub-total = TC	11,813	11,558	325	325	9,794	12,652	446	446	3.5
Road Transport and Highways Division	5,648	5,561	27	27	4,726	6,101	19	19	0.3
Ministry of Railways	4,050	3,950	207	207	3,223	4,346	197	197	4.5
Ministry of Shipping	846	810	4	4	696	897	145	145	16.2
Ministry of Civil Aviation and Tourism	54	45	1	1	41	63	1	1	0.9
Posts and Telecommunications Division	1,206	1,184	86	86	1,104	1,235	84	84	6.8
Bridges Division	9	7	0	0	3	9	0	0	2.0
Sub-total = Interest	94,376	105,300	10,000	10,000	114,756	113,500	15,509	15,509	13.7
Domestic	82,000	89,500	8,704	8,704	99,606	93,000	13,947	13,947	15.0
Foreign	12,376	15,800	1,296	1,296	15,150	20,500	1,562	1,562	7.6
Total Operating Revenue Expenditure	475,281	453,229	21,165	21,165	409,962	506,972	27,122	27,122	5.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to July)	Budget FY25	Actual FY25 (up to July)	Actual FY24 (up to July) as % of Budget FY24	Actual FY25 (up to July) as % of Budget FY25
1	2	3	4	5	6	7	8	9
Pay and Allowances	80,463	77,894	67,383	4,504	81,579	4,804	5.6	5.9
Pay of Officers	13,316	11,737	10,234	783	12,758	841	5.9	6.6
Pay of Establishment	29,236	28,022	24,900	1,970	29,403	2,032	6.7	6.9
Allowances	37,911	38,135	32,250	1,751	39,419	1,932	4.6	4.9
Goods and Services	44,232	44,808	39,633	927	45,586	877	2.1	1.9
Supplies and Services	32,801	33,709	29,418	882	33,589	834	2.7	2.5

Repairs Maintenance and Rehabilitation	11,431	11,099	10,215	45	11,996	43	0.4	0.4
Interest Payments	94,376	105,300	114,756	10,000	113,500	15,509	10.6	13.7
Domestic	82,000	89,500	99,606	8,704	93,000	13,947	10.6	15.0
Foreign	12,376	15,800	15,150	1,296	20,500	1,562	10.5	7.6
Subsidies and Incentives and Current Transfers	209,902	202,858	174,027	5,697	222,063	5,665	2.7	2.6
Subsidies	84,002	85,906	72,965	1,203	88,015	1,504	1.4	1.7
Grants in Aid	72,059	65,064	60,367	2,851	76,627	2,544	4.0	3.3
Pensions and Gratuities	32,869	32,346	23,013	1,626	36,912	1,606	4.9	4.4
Others	5,747	4,316	3,483	17	5,284	11	0.3	0.2
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	395,799	21,127	468,983	26,856	4.8	5.7
Acquisition of Assets and Works (B)	22,082	15,933	12,943	38	21,954	220	0.2	1.0
Acquisition of Assets	21,121	15,744	12,619	38	21,194	52	0.2	0.2
Acquisition of Land	961	190	324	0	759	167	0.0	22.0
Total - Augmented Operating Recurrent Expenditure (A+B):	458,329	449,991	408,742	21,165	490,936	27,075	4.6	5.5
Investments in Shares and Equities (C)	16,952	3,237	545	0	16,035	47	0.0	0.3
Share Capital	16,952	3,237	545	0	16,035	47	0.0	0.3
Foreign Financial Assests (F)	0	0	674	0	0	0	0	0
Total - Operating Capital Expenditure (B+C+F)	39,034	19,170	14,163	38	37,989	267	0.1	0.7
Total -Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	475,281	453,228	409,962	21,165	506,971	27,122	4.5	5.3

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 July	Actual FY24 (up to July)	Actual FY24	Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25 (up to July) as % of Revised Budget FY24	Actual FY24 (up to July) as % Budget FY24
Sub-total = GPS	19,895.73	33,096.28	92.89	92.89	12,649.56	22,342.00	0.46	0.46	0.28	0.00
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	86.39	86.39	2,019.86	3,606.15	0.04	0.04	2.58	0.00

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 July	Actual FY24 (up to July)	Actual FY24	Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25 (up to July) as % of Revised Budget FY24	Actual FY24 (up to July) as % Budget FY24
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	3.73	3.73	209.07	436.80	0.34	0.34	0.62	0.08
Ministry of Public Administration	1,003.00	1,457.97	1.47	1.47	1,251.00	1,119.77	0.03	0.03	0.10	0.00
Public Service Commission	30.00	44.16	0.00	0.00	20.18	61.00	0.03	0.03	0.00	0.05
Finance Division	6,543.36	5,917.60	1.26	1.26	5,670.26	5,911.14	0.00	0.00	0.02	0.00
Internal Resources Division (IRD)	382.51	242.68	0.00	0.00	84.98	761.04	0.00	0.00	0.00	0.00
Financial Institutions Division	2,851.30	3,351.37	0.00	0.00	2,827.94	3,322.89	0.00	0.00	0.00	0.00
Economic Relations Division	65.61	47.31	0.04	0.04	41.97	48.78	0.01	0.01	0.08	0.02
Planning Division/2	4,794.61	17,456.76	0.01	0.01	53.99	6,395.46	0.00	0.00	0.00	0.00
Implementation Monitoring and Evaluation Division	122.58	193.46	0.00	0.00	158.53	127.00	0.00	0.00	0.00	0.00
Statistics and Informatics Division	154.13	329.46	0.00	0.00	309.84	364.38	0.00	0.00	0.00	0.00
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	564.19	564.19	38,034.53	40,381.28	440.20	440.20	1.28	1.09
Local Government Division	40,502.92	42,700.76	564.09	564.09	36,785.37	38,808.88	440.20	440.20	1.32	1.13
Rural Development and Co-operatives Division	762.47	581.93	0.10	0.10	550.29	647.57	0.00	0.00	0.02	0.00
Ministry of Chittagong Hill Tracts Affairs	751.71	734.64	0.00	0.00	698.87	924.83	0.00	0.00	0.00	0.00
Sub-total = Defence	1,542.25	1,471.47	0.60	0.60	1,426.16	1,284.44	0.72	0.72	0.04	0.06
Ministry of Defence - Defence Services	1,542.25	1,471.47	0.60	0.60	1,426.16	1,284.44	0.72	0.72	0.04	0.06
Sub-total=POS	3,454.72	3,383.11	210.16	210.16	2,756.71	3,311.13	0.21	0.21	6.21	0.01
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	0.67	0.67	1,234.87	1,707.91	0.00	0.00	0.04	0.00
Legislative and Parliamentary Affairs Division	2.00	2.50	0.10	0.10	2.38	4.50	0.17	0.17	3.95	3.86
Anti Corruption Commission	18.44	6.19	0.00	0.00	6.03	12.00	0.00	0.00	0.06	0.00
Security Services Division	1,542.31	1,356.12	209.38	209.38	1,317.84	1,430.51	0.04	0.04	15.44	0.00
Sub-total = Edu	46,743.99	33,174.71	75.36	75.36	29,182.52	50,579.85	178.43	178.43	0.23	0.35
Ministry of Primary and Mass Education	12,019.41	8,121.10	68.22	68.22	7,231.14	16,134.52	57.90	57.90	0.84	0.36
Secondary and Higher Education Division	16,905.71	8,952.55	0.17	0.17	7,877.59	15,541.50	6.96	6.96	0.00	0.04
Ministry of Science and Technology	12,980.13	11,415.51	0.00	0.00	10,655.23	12,886.70	0.00	0.00	0.00	0.00
Information and Communication Technology Division	2,015.93	2,065.72	6.77	6.77	2,004.74	2,448.66	113.45	113.45	0.33	4.63
Technical and Madrasah Education Division	2,822.81	2,619.83	0.19	0.19	1,413.82	3,568.47	0.12	0.12	0.01	0.00

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 July	Actual FY24 (up to July)	Actual FY24	Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25 (up to July) as % of Revised Budget FY24	Actual FY24 (up to July) as % Budget FY24
Sub-total = Health	15,464.08	11,336.79	73.30	73.30	8,555.72	20,190.19	34.36	34.36	0.65	0.17
Health Services Division	12,210.07	9,345.49	73.30	73.30	7,362.91	13,741.33	34.36	34.36	0.78	0.25
Medical Education and Family Welfare Division	3,254.01	1,991.30	0.00	0.00	1,192.81	6,448.86	0.00	0.00	0.00	0.00
Sub-total = SSW	9,005.90	8,833.78	14.95	14.95	9,492.96	9,972.86	3.87	3.87	0.17	0.04
Ministry of Social Welfare	1,183.65	606.80	7.69	7.69	471.61	975.58	0.70	0.70	1.27	0.07
Ministry of Women and Children Affairs	976.32	915.97	3.17	3.17	1,442.25	874.94	1.96	1.96	0.35	0.22
Ministry of Food	932.05	913.14	0.02	0.02	1,215.60	1,299.52	0.03	0.03	0.00	0.00
Ministry of Disaster Management and Relief	4,586.43	5,070.42	0.21	0.21	5,192.60	5,327.99	1.16	1.16	0.00	0.02
Ministry of Liberation Affairs	1,327.45	1,327.45	3.87	3.87	1,170.90	1,494.83	0.02	0.02	0.29	0.00
Sub-total = HCS	5,479.47	5,192.61	32.20	32.20	4,881.51	4,945.97	0.00	0.00	0.62	0.00
Ministry of Housing and Public Works	5,479.47	5,192.61	32.20	32.20	4,881.51	4,945.97	0.00	0.00	0.62	0.00
Sub-total = RCRA	3,032.39	3,442.49	2.99	2.99	3,250.47	4,047.10	0.42	0.42	0.09	0.01
Ministry of Information	211.68	258.02	0.01	0.01	198.55	256.44	0.00	0.00	0.00	0.00
Ministry of Cultural Affairs	262.08	348.04	0.26	0.26	337.02	324.32	0.18	0.18	0.07	0.06
Ministry of Religious Affairs	2,176.15	2,234.74	0.00	0.00	2,217.83	2,232.26	0.00	0.00	0.00	0.00
Ministry of Youth and Sports	382.48	601.69	2.73	2.73	497.08	1,234.08	0.24	0.24	0.45	0.02
Sub-total = FE	34,686.48	28,189.97	14.50	14.50	28,283.90	30,174.29	759.12	759.12	0.05	2.52
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	14.50	14.50	27,121.18	29,176.70	759.12	759.12	0.05	2.60
Sub-total = Agr	16,346.32	20,895.64	39.80	39.80	19,559.58	19,828.16	21.11	21.11	0.19	0.11
Ministry of Agriculture/3	4,347.97	4,594.37	2.96	2.96	4,247.40	6,423.92	17.86	17.86	0.06	0.28
Ministry of Fisheries and Livestock	2,427.15	2,143.27	35.08	35.08	1,987.78	2,393.94	2.94	2.94	1.64	0.12
Ministry of Environment and Forest	851.32	1,308.85	1.72	1.72	1,138.97	1,402.53	0.31	0.31	0.13	0.02
Ministry of Land	925.54	656.40	0.04	0.04	452.89	920.68	0.01	0.01	0.01	0.00
Ministry of Water Resources	7,794.34	12,192.75	0.00	0.00	11,732.55	8,687.09	0.00	0.00	0.00	0.00
Sub-total = IES	4,101.22	3,289.48	7.36	7.36	2,917.40	4,126.56	0.11	0.11	0.22	0.00
Ministry of Commerce	308.12	137.66	0.04	0.04	132.84	631.03	0.01	0.01	0.03	0.00
Ministry of Labour and Employment	123.79	208.47	0.27	0.27	110.55	248.36	0.09	0.09	0.13	0.04
Ministry of Industries	2,652.95	2,210.56	6.99	6.99	2,190.11	2,150.26	0.00	0.00	0.32	0.00
Ministry of Expatriates' Welfare and Overseas Employment	625.98	342.41	0.00	0.00	213.77	760.78	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 July	Actual FY24 (up to July)	Actual FY24	Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25 (up to July) as % of Revised Budget FY24	Actual FY24 (up to July) as % Budget FY24
Ministry of Textiles and Jute	390.38	390.38	0.06	0.06	270.13	336.13	0.02	0.02	0.01	0.00
Sub-total = GPS	75,816.81	63,684.22	408.15	408.15	49,190.42	70,267.47	292.45	292.45	0.64	0.42
Road Transport and Highways Division	34,062.21	27,803.45	318.87	318.87	19,304.91	32,042.43	288.36	288.36	1.15	0.90
Ministry of Railways	14,960.06	13,117.62	89.24	89.24	11,033.33	13,725.64	1.09	1.09	0.68	0.01
Ministry of Shipping	9,954.72	7,033.95	0.00	0.00	5,127.00	10,373.45	0.00	0.00	0.00	0.00
Ministry of Civil Aviation and Tourism	6,542.28	6,304.45	0.00	0.00	4,745.07	5,632.25	0.00	0.00	0.00	0.00
Posts and Telecommunications Division	1,233.28	1,503.27	0.05	0.05	1,494.68	1,184.87	0.00	0.00	0.00	0.00
Bridges Division	9,064.26	7,921.48	0.00	0.00	7,485.41	7,308.83	3.00	3.00	0.00	0.04
Total Development Revenue Expenditure	277,586.46	260,007.89	1,536.46	1,536.46	210,181.44	281,451.31	1,731.46	1,731.46	0.59	0.62

Appendix 5: Revenue Collection

(In Crore Taka)

		Fiscal Year 2023-24					Fiscal Year 2024-25		
	Actual FY22	Budget FY24	Revised Budget FY24	Actual FY24 (July)	Actual FY24 (up to July)	Actual FY24	Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)
Tax Revenue (a+b)	327,780.8	449,998.2	429,000.0	22,690.7	22,690.7	369,323.8	494,999.0	22,046.9	22,046.9
a. NBR	319,844.3	429,999.7	410,000.5	22,025.5	22,025.5	361,457.7	480,000.0	21,478.5	21,478.5
a.1 Income	107,180.4	153,260.0	145,865.0	5,749.6	5,749.6	122,974.4	175,620.0	4,949.9	4,949.9
a.2 VAT	126,303.7	163,836.4	158,066.7	10,507.5	10,507.5	139,288.7	182,782.7	10,579.5	10,579.5
a.3 Supplementary	44,533.5	60,703.3	55,437.0	2,480.1	2,480.1	53,718.8	64,278.5	2,454.0	2,454.0
a.4 Import	36,181.7	46,015.0	43,876.0	3,002.9	3,002.9	38,640.4	49,464.0	3,182.3	3,182.3
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	157.7	157.7	4,420.4	5,804.9	151.4	151.4
a.6 Other Taxes	1,579.0	1,540.0	1,736.0	127.5	127.5	2,414.9	1,980.1	161.3	161.3
b. Non-NBR	7,936.4	19,998.4	18,999.5	665.2	665.2	7,866.1	14,999.0	568.4	568.4
b.1 Narcotics & Liquor	565.5	457.7	1,000.0	53.7	53.7	589.1	500.0	46.1	46.1

b.2 Vehicles	1,688.0	3,000.0	2,550.0	144.7	144.7	1,790.4	1,500.0	95.5	95.5
b.3 Land Revenue	992.9	2,210.0	2,500.0	85.3	85.3	1,096.0	2,250.0	83.4	83.4
b.4 Stamp Duty	4,092.5	13,617.6	12,075.6	346.6	346.6	3,705.7	9,999.5	315.0	315.0
b.5 Surcharge	597.4	713.2	874.0	34.8	34.8	684.9	749.6	28.4	28.4
c. Non-tax Revenue	38,956.1	49,996.7	48,999.8	2,867.1	2,867.1	39,255.8	46,003.0	3,835.3	3,835.3
c.1 Dividend and Profit	1,745.6	9,346.3	9,416.1	133.8	133.8	12,439.5	7,675.9	84.2	84.2
c.2 Interest	5,314.9	7,521.3	12,056.2	178.0	178.0	2,144.8	6,113.8	187.2	187.2
c.3 Administrative Fees and Charges	2,681.5	5,864.2	5,093.4	287.1	287.1	2,579.5	5,803.0	214.6	214.6
c.4 Fines, Penalties and Forfeiture	1,248.1	984.7	575.7	112.8	112.8	1,512.5	643.3	81.7	81.7
c.5 Receipts for Services Rendered	6,002.0	8,698.4	6,779.9	441.5	441.5	5,190.9	9,124.8	354.8	354.8
c.6 Rents, Leases and Recoveries	1,110.0	548.1	1,480.9	128.1	128.1	1,242.3	727.2	165.4	165.4
c.7 Tolls and Levies	913.1	1,230.9	1,230.9	102.7	102.7	982.3	1,915.1	90.7	90.7
c.8 Non-Commercial Sales	2,242.1	4,046.7	2,839.0	184.3	184.3	2,256.7	3,461.4	138.4	138.4
c.9 Other Non-Tax Revenue and Receipts	17,452.7	11,665.4	9,220.7	1,278.5	1,278.5	10,723.8	10,432.3	2,514.4	2,514.4
c. 10 Capital Revenue	246.3	90.7	307.1	20.4	20.4	183.6	106.2	3.9	3.9
Total Revenue (a+b+c)	366,736.8	499,994.9	477,999.8	25,557.8	25,557.8	408,579.6	541,002.0	25,882.1	25,882.1
d. Tax-GDP Ratio (base 2015-16)	7.30	8.91	8.50	0.45	0.45	7.32	8.64	0.39	0.39
e. Revenue-GDP ratio (base 2015-16)	8.17	9.90	9.47	0.51	0.51	8.09	9.45	0.45	0.45

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 July/Actual FY25 up to July)*100	(Actual FY24 up to July/ Budget FY25)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	95.3	134.0	115.4	90.4	97.2	4.5
a. NBR	95.3	132.8	117.1	88.5	97.5	4.5
a.1 Income	95.2	142.8	120.4	30.1	86.1	2.8
	96.5	131.2	115.6	34.1	100.7	5.8
a.2 VAT	91.3	119.7	115.9	13.1	98.9	3.8
a.3 Supplementary	95.4	128.0	112.7	9.5	106.0	6.4
a.4 Import	93.9	47329.3	112.9	0.0	0.0	0.0

a.4 Export	108.3	131.3	117.1	1.1	96.0	2.6
a.5 Excise	112.7	82.0	114.1	0.6	126.5	8.1
a.6 Other Taxes	95.3	134.0	115.4	90.4	97.2	4.5
b. Non-NBR	95.0	190.7	78.9	1.9	85.5	3.8
b.1 Narcotics & Liquor	218.5	84.9	50.0	0.1	85.7	9.2
b.2 Vehicles	85.0	83.8	58.8	0.4	66.0	6.4
b.3 Land Revenue	113.1	205.3	90.0	0.3	97.9	3.7
b.4 Stamp Duty	88.7	269.8	82.8	0.9	90.9	3.2
b.5 Surcharge	122.5	109.4	85.8	0.2	81.6	3.8
c. Non-tax Revenue	98.0	117.2	93.9	9.6	133.8	8.3
c.1 Dividend and Profit	100.7	61.7	81.5	3.0	63.0	1.1
c.2 Interest	160.3	285.1	50.7	0.5	105.1	3.1
c.3 Administrative Fees and Charges	86.9	225.0	113.9	0.6	74.8	3.7
c.4 Fines Penalties and Forfeiture	58.5	42.5	111.7	0.4	72.4	12.7
c.5 Receipts for Services Rendered	77.9	175.8	134.6	1.3	80.4	3.9
c.6 Rents Leases and Recoveries	270.2	58.5	49.1	0.3	129.1	22.7
c.7 Tolls and Levies	100.0	195.0	155.6	0.2	88.4	4.7
c.8 Non-Commercial Sales	70.2	153.4	121.9	0.6	75.1	4.0
c.9 Other Non-Tax Revenue and Receipts	79.0	97.3	113.1	2.6	196.7	24.1
c.10 Capital Revenue	338.6	57.9	34.6	0.0	19.2	3.7
Total Revenue (a+b+c)	95.6	132.4	113.2	100.0	101.3	4.8

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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