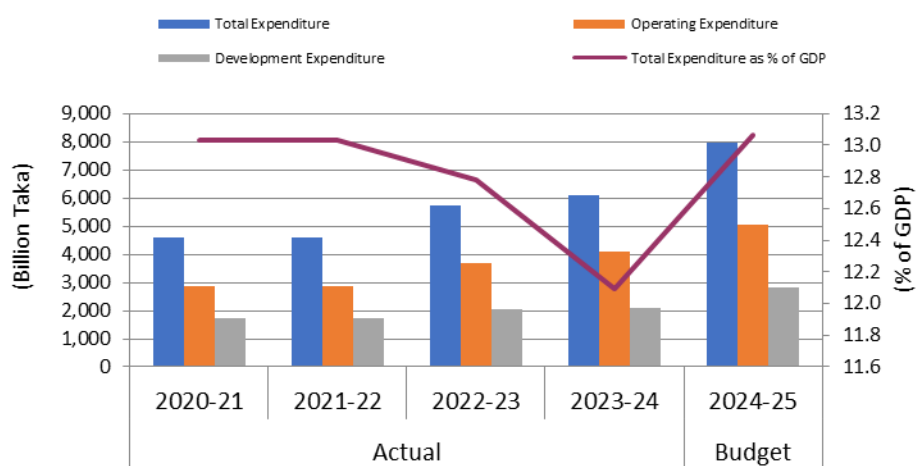


Monthly Report on Fiscal Position

September 2024

(Fiscal Year 2024-25)

Government Expenditure



Prepared by: Anarul Kabir
Joint Secretary
&
Rowshan Ara Labony
Deputy Secretary

Guided By: Dr. Ziaul Abedin
Additional Secretary

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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 September, 2024 in the current fiscal year (FY25) is 16.3 percent of the operating budget estimates. Actual development expenditure during the same period is 3.75 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 September 2024, 18.5 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (74.3 percent). Total NBR tax collection is 15.5 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 September 2024, in FY25, overall balance (excluding grants) witnessed a positive value which was 0.07 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 September)	Actual FY25 (up to September) 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	9,467	6.2
LGRD	7,324	7,236	6,548	1.6	90.5	7,570	103.4	104.6	115.6	1,146	15.1
Defense	40,190	36,331	33,416	8.1	92.0	40,730	101.3	112.1	121.9	5,034	12.4
POS	28,812	27,575	26,012	6.3	94.3	30,208	104.8	109.5	116.1	5,034	16.7
Edu	57,394	55,837	51,101	12.4	91.5	60,575	105.5	108.5	118.5	10,933	18.0
Health	22,587	18,446	15,173	3.7	82.3	21,217	93.9	115.0	139.8	2,749	13.0
SSW	31,343	31,722	31,064	7.5	97.9	33,234	106.0	104.8	107.0	1,694	5.1
Housing	1,949	1,833	1,660	0.4	90.6	1,983	101.8	108.2	119.4	113	5.7
RCRA	2,535	2,484	2,159	0.5	86.9	2,654	104.7	106.8	122.9	283	10.7
F&E	133	128	92	0.0	72.0	142	107.2	111.1	154.2	18	12.9
Agri	27,354	35,108	33,645	8.2	95.8	27,503	100.5	78.3	81.7	1,930	7.0
IES	1,487	1,350	1,054	0.3	78.1	1,569	105.5	116.3	148.8	221	14.1
TC (Tarns & Com)	11,813	11,558	9,794	2.4	84.7	12,652	107.1	109.5	129.2	1,557	12.3
Interest Payment	94,376	105,300	114,756	27.9	109.0	113,500	120.3	107.8	98.9	42,388	37.3
Total	475,281	453,229	411,719	100	90.8	506,972	106.7	111.9	123.1	82,568	16.3

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 September 2024, overall operating expenditure is 16.3 %. Spending in Interest payment has been the highest which is 37.3 % of allocated budget. Spending on Education (Edu) is 18%, Public Order & Safety is 16.7%, LGRD is 15.1%. Sectors like Housing & Social Security and Welfare 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

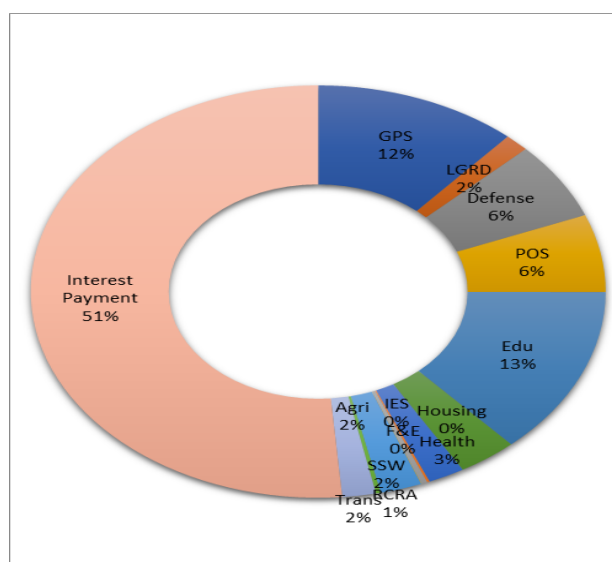
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual expenditure FY24	35.1	25.6	2.4	8.2	27.9	0.8
Sector Share in Budget FY25	44.3	24.6	2.5	5.4	22.4	0.8
Sector share in Actual expenditure FY25 (Up to September)	23.7	20.1	1.9	2.3	51.3	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 September 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 September 2024)**



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

- Individually the largest share goes to Interest Payment (51 percent) followed by Education (13 percent), General Public Service (12 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 September, 2025 is shown in **Figure 2**.

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

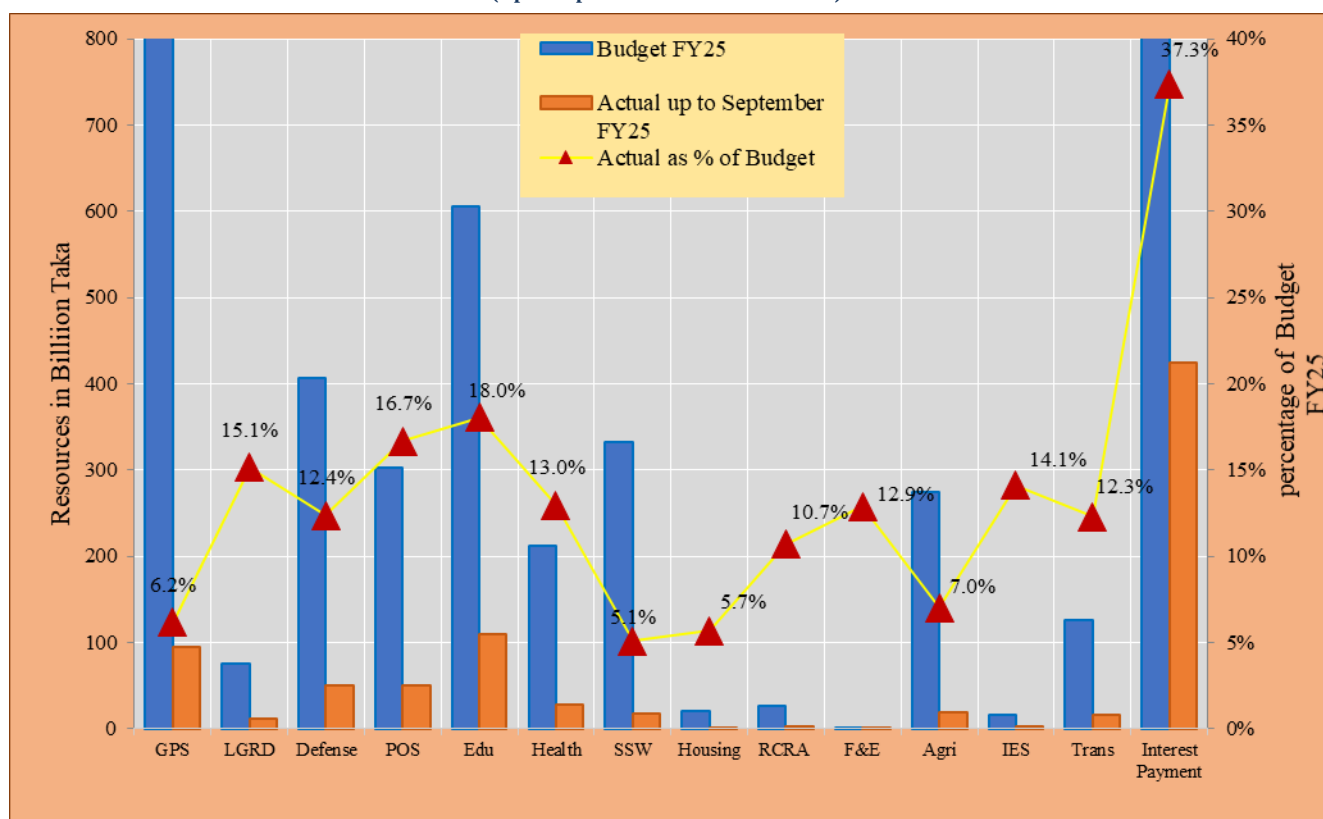


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (37.3%), Education (18.0%), Public Order and Safety (16.7%), Agriculture (12.9%), Defense (12.4%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY25), actual spending (operating) up to September is 16.3 percent of the budget estimate, which was 18.21 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 September 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 September 2024)

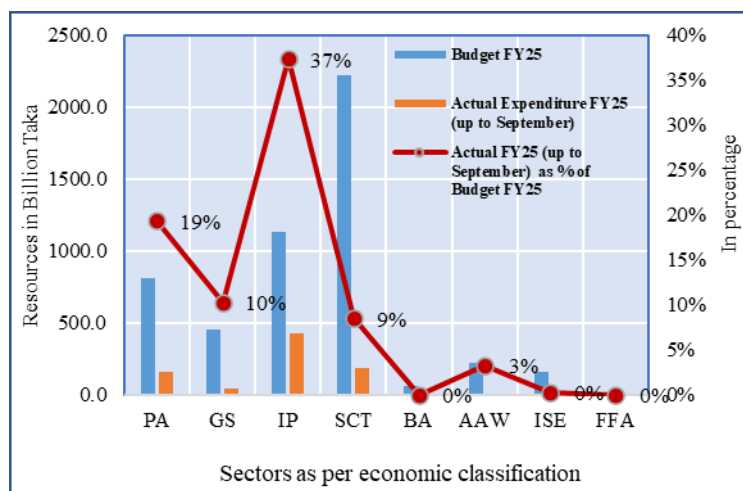
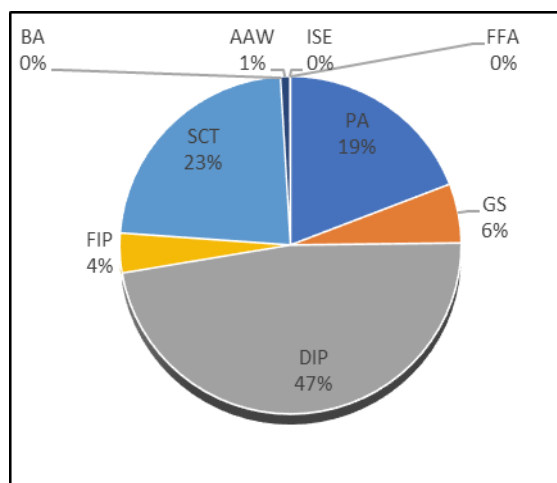


Figure 4: Share of Different Categories in Total Actual Spending in FY25 (up to September 2024)



Up to September 2024, utilization rate of total operating expenditure was 16.3 percent. The major categories were interest payment (47%), subsidies & cash transfers (23%), 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 September 2024, actual expenditure is 3.75 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 5.97 percent of the revised budget.
- During this period, RCRA (15.26 percent), IES (.49 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.

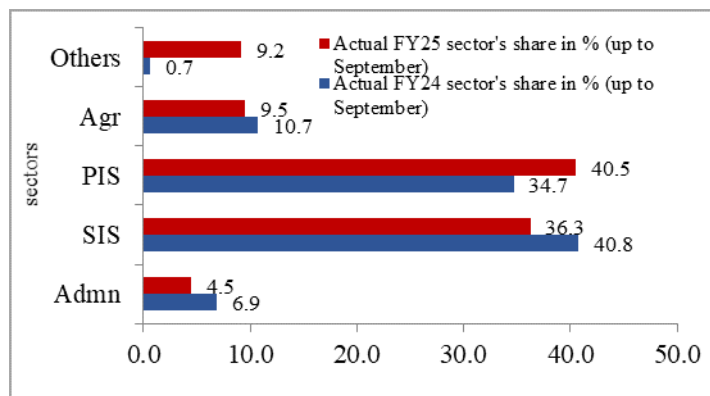
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2023-24						Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to September)	Sector's Share in Actual (up to September %)	Actual FY24 as % of Revised FY24	Budget FY25	Actual FY25 (up to September)	Budget FY25 as % of Revised FY24	Budget FY25 as % of Actual FY24	Actual FY25 (up to September as % of Budget FY25)	Actual FY25 sector's share in % (up to September)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	19,896	33,096	12,650	578	3.73	38.22	22,342	454	67.51	176.62	2.03	4.29
LGRD	42,017	44,017	38,035	2,975	19.17	86.41	40,381	1,672	91.74	106.17	4.14	15.83
Defence	1,542	1,471	1,430	0	0.00	97.21	1,284	11	87.29	89.79	0.82	0.10
POS	3,455	3,383	2,757	487	3.14	81.48	3,311	12	97.87	120.11	0.35	0.11
Edu	46,744	33,175	29,183	1,954	12.59	87.97	50,580	1,489	152.47	173.32	2.94	14.10
Health	15,464	11,337	8,556	419	2.70	75.47	20,190	348	178.09	235.98	1.72	3.30
SSW	9,006	8,834	9,493	427	2.75	107.46	9,973	146	112.89	105.06	1.46	1.38
HCS	5,479	5,193	4,882	552	3.56	94.01	4,946	175	95.25	101.32	3.54	1.66
RCRA	3,032	3,442	3,250	544	3.51	94.42	4,047	617	117.56	124.51	15.26	5.85
FE	34,686	28,190	28,284	762	4.91	100.33	30,174	2,107	107.04	106.68	6.98	19.95
AFL	16,346	20,896	19,500	1,666	10.73	93.32	19,828	1,006	94.89	101.68	5.08	9.53
IES	4,101	3,289	2,917	526	3.39	88.69	4,127	350	125.45	141.45	8.49	3.32
TC	75,817	63,684	49,190	4,628	29.82	77.24	70,267	2,174	110.34	142.85	3.09	20.58
Total	277,586	260,008	210,126	15,517	100.00	80.82	281,451	10,561	108.25	133.94	3.75	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 September, 2024 is presented in **Figure 5**.

➤ From the graph it appears that up to September, 2024 the maximum share of spending went to Social Infrastructure (40.8 percent) followed by Physical Infrastructure (40.5 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 September, FY 2025:

Table 4: Revenue Collection Position

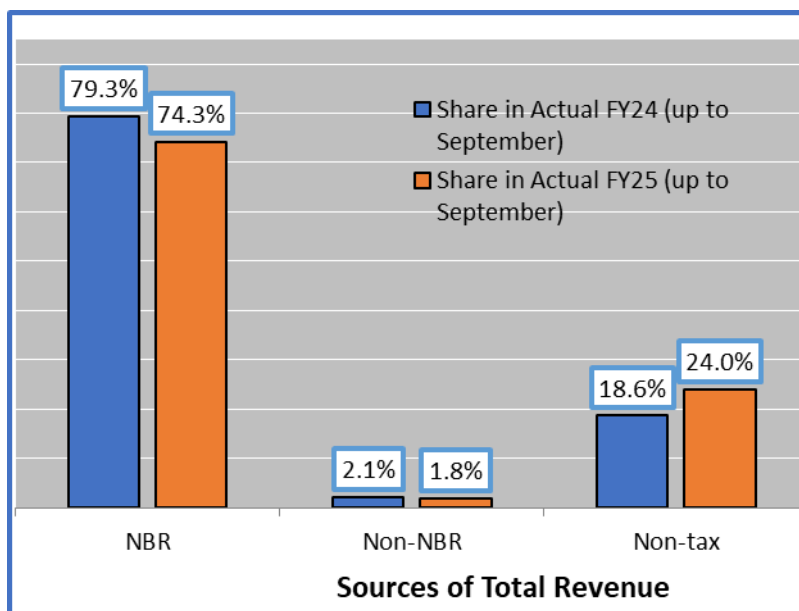
(In Crore Taka)

	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24	Actual (September)	Actual FY24 (up to September)	Budget FY25	Actual FY25 (September)	Actual FY24 (up to September)	Actual FY25 (up to September) as % of Budget FY25
Tax Revenue (a+b)	449,998	429,000	369,323	29,021	77,847	494,999	30,859	76,059	15.4
a. NBR	430,000	410,001	361,458	28,421	75,882	480,000	30,149	74,274	15.5
a.1 Income	153,260	145,865	122,974	10,316	23,121	175,620	11,748	23,261	13.2
a.2 VAT	163,836	158,067	139,289	10,459	31,541	182,783	10,567	30,735	16.8
a.3 Supplementary Duty	60,703	55,437	53,719	4,232	10,846	64,278	4,231	9,873	15.4
a.4 Import	46,015	43,876	38,640	3,055	9,419	49,464	3,244	9,425	19.1
a.5 Export duty	66	62	0	0	0	70	0	0	0.1
a.6 Excise	4,579	4,958	4,420	162	463	5,805	148	440	7.6
a.7 Other Taxes	1,540	1,736	2,415	198	493	1,980	211	539	27.2
b. Non-NBR	19,998	19,000	7,866	600	1,965	14,999	710	1,784	11.9
c. Non-tax Revenue	49,997	49,000	39,256	1,591	17,824	46,003	2,684	23,954	52.1
Total Revenue (a + b + c)	499,995	478,000	408,580	30,613	95,671	541,002	33,543	100,012	18.5
d. Tax-GDP Ratio (base 2015-16)	8.91	8.50	7.32	0.57	1.54	8.64	0.54	1.33	
e. Revenue-GDP ratio (base 2015-16)	9.90	9.47	8.09	0.61	1.90	9.45	0.59	1.75	

- Total revenue collection in FY24 was 8.09 percent of GDP and 85.4 percent of the revised budget target.
- Up to September 2024, total revenue collection increased by 4.5 percent compared to the corresponding period of the previous fiscal year (FY24) and achievement as to annual target is 18.5 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.

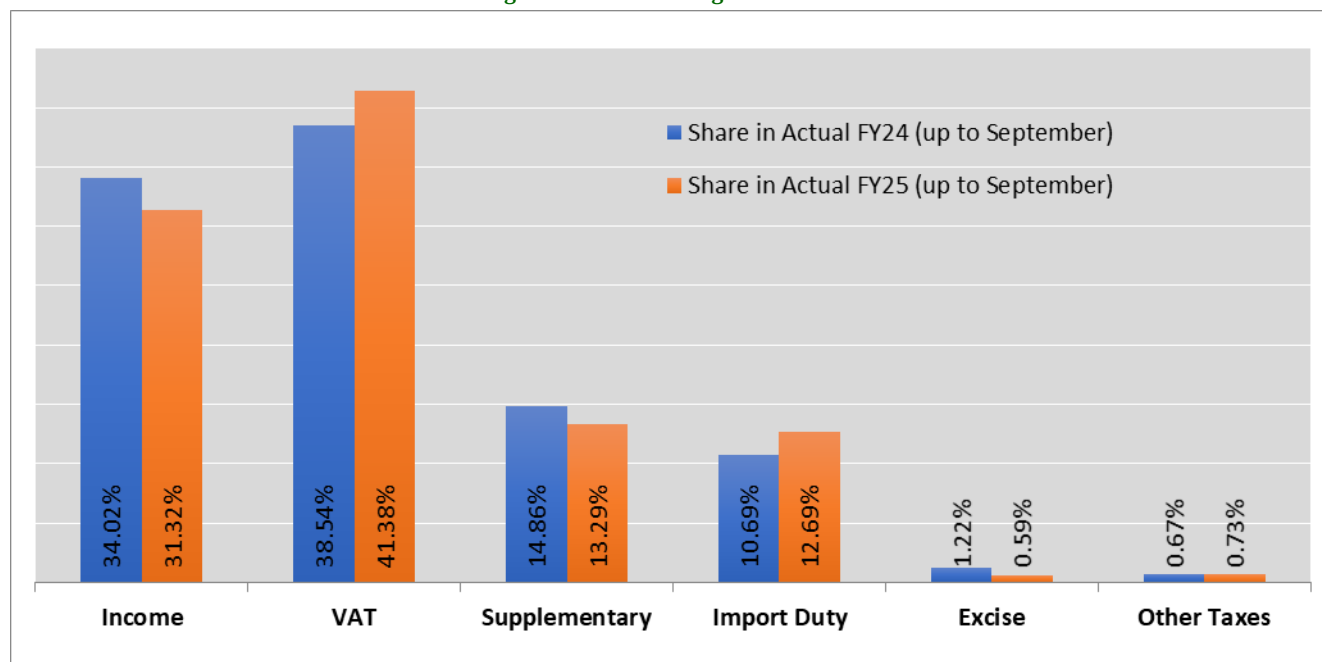
- Major share of the government revenue comes from NBR sources (74.3 percent up to September 2024).
- Growth rates of NBR and Non-NBR tax revenue are -2.12 percent and -9.19 percent respectively. On the other hand, non-tax revenue collection grew by 34.39 percent compared to the corresponding period of the previous fiscal year.
- For tax and non-tax revenue, achievements as to the annual target were 15.4 and 52.1 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 September 2024, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.38 percent was collected from VAT, 31.32 percent from Income Tax, 13.29 percent from Supplementary Duty, 12.69 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			Accounts 2023-24	Year: 2024-25		Accounts 2023-24 up to September	Accounts 2024-25 up to September
	Budget	Revised	Accounts September		Budget	Accounts September		
1	2	3	4	5	6	7	8	9
Revenues	499,995	478,000	30,617	409,047	541,002	33,701	95,677	100,327
Tax Revenue	449,998	429,000	29,026	369,781	494,999	31,018	77,853	76,373
Non-Tax Revenue	49,997	49,000	1,591	39,266	46,003	2,684	17,824	23,954
Foreign Grants	3,900	3,500	0	6,247	4,400	0	537	768
Revenue and Foreign Grants	503,895	481,500	30,617	415,294	545,402	33,701	96,215	101,094
Non-Development Expenditure	475,281	453,228	21,594	411,719	506,971	29,121	63,061	82,568
Net Outlay for Food Account Operation	502	-1,234	564	-1,292	119	1,274	2,639	4,163
Loans & Advances (Net)	8,420	2,417	-608	-8,581	8,457	-464	-1,894	-1,036
Development Expenditure	277,582	260,007	6,005	210,126	281,453	6,183	15,517	10,561
Development Program financed from Revenue Budget	3,768	4,378	136	4,250	5,943	26	151	41
Non-ADP Project	7,986	7,853	9	7,113	7,627	0	9	0
Annual Development Programme	263,000	245,000	5,795	195,962	265,000	6,158	15,290	10,520
Non-ADP FFW and Transfer	2,828	2,775	65	2,802	2,884	0	66	0
Total Expenditure	761,785	714,418	27,555	611,972	797,000	36,114	79,322	96,257
Overall Balance (Including Grants)	-257,890	-232,918	3,062	-196,678	-251,598	-2,413	16,892	4,838
(In percent of GDP, base 2015-16)	-5.11	-4.61	0.06	-3.90	-4.39	-0.04	0.33	0.08
Overall Balance (Excluding Grants)	-261,790	-236,418	3,062	-202,924	-255,998	-2,413	16,355	4,070
(In percent of GDP, base 2015-16)	-5.19	-4.68	0.06	-4.02	-4.47	-0.04	0.32	0.07

- In FY24, actual budget deficit (excluding grants) as percentage of GDP was 4.02 percent. Including grants it was 3.90 percent of GDP;

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

- 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 September, 2024 (excluding grants) witnesses a positive value which was 0.07 percent of GDP.

5.0 Financing

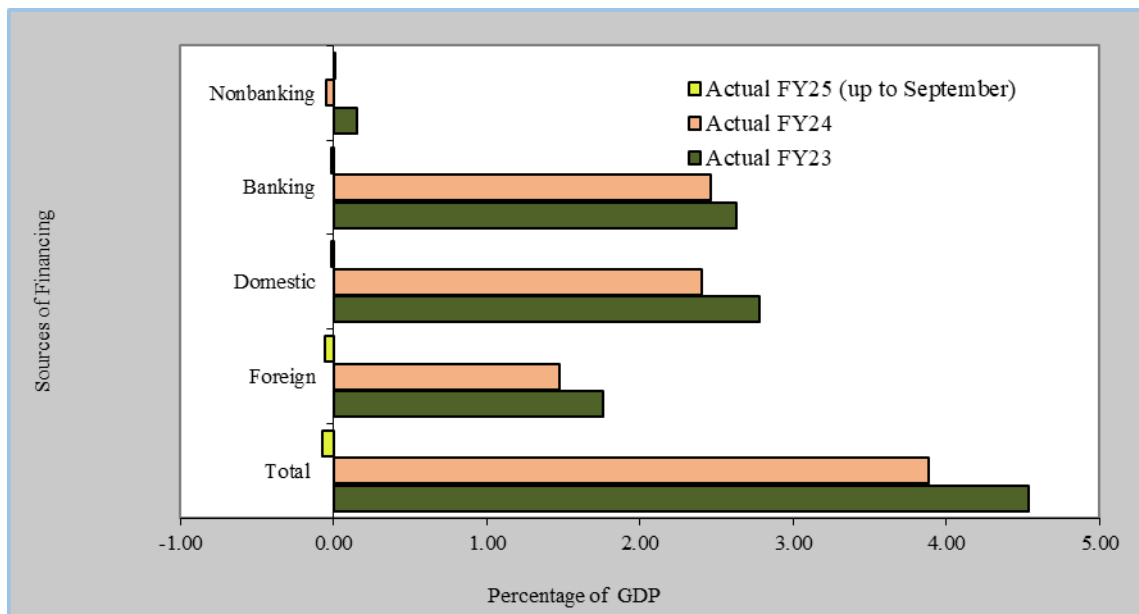
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2023-24			Accounts 2023-24	Year:2024-25		Accounts FY24 up to September	Accounts FY25 up to September
	Budget	Revised	Accounts September		Budget	Accounts September		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	102,490	76,293	-2,210	74,588	90,700	-151	-1,611	-3,102
1.1 Foreign Borrowing	127,190	102,693	442	97,037	127,200	1,597	4,174	4,034
1.2 Amortization	-24,700	-26,400	-2,652	-22,449	-36,500	-1,748	-5,784	-7,136
2.0 Domestic Borrowing	155,395	156,625	1,367	121,488	160,900	3,244	-9,851	-1,005
2.1 Borrowing from Banking System (Net)	132,395	155,935	3,668	124,150	137,500	898	6,615	-1,064
2.1.1 Long-Term Debt (Net)	86,580	95,743	6,683	77,400	72,682	17,355	7,848	25,330
2.1.2 Short-Term Debt (Net)	45,815	60,192	-3,016	46,750	64,818	-16,456	-1,233	-26,394
2.2 Non-Bank Borrowing (Net)	23,000	690	-2,301	-2,662	23,400	2,346	-16,466	59
2.2.1 National Savings Schemes (Net)	18,000	-7,310	-158	-17,999	15,400	4,558	-1,228	9,939
2.2.2 Others	5,000	8,000	-2,143	15,337	8,000	-2,212	-15,238	-9,881
Total - Financing:	257,885	232,918	-843	196,076	251,600	3,093	-11,462	-4,107
(In percent of GDP) (base: 2015-16):	5.11	4.61	-0.02	3.88	4.39	0.05	-0.23	-0.07

Figure 8: Sources of Financing Deficit



For FY25, up to september, 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 (September)	Actual FY24 (up to September)	Actual FY24	Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)
General Public Services	147,984	118,321	5,303	13,617	85,244	153,434	3,497	9,467
LGRD	7,324	7,236	315	805	6,548	7,570	786	1,146
Defence	40,190	36,331	46	51	33,416	40,730	1,853	5,034
Public Order and safety	28,812	27,575	1,620	4,771	26,012	30,208	1,670	5,034
Education & technology	57,394	55,837	3,055	9,959	51,101	60,575	3,439	10,933
Health	22,587	18,446	982	2,684	15,173	21,217	1,093	2,749
Social Security and Welfare	31,343	31,722	1,090	2,145	31,064	33,234	495	1,694
Housing	1,949	1,833	53	135	1,660	1,983	42	113
Recreation, Culture and Religious Affairs	2,535	2,484	168	401	2,159	2,654	107	283
Fuel and Energy	133	128	5	14	92	142	5	18
Agriculture	27,354	35,108	1,465	4,853	33,645	27,503	956	1,930
Industrial & Economic Services	1,487	1,350	51	216	1,054	1,569	54	221
Transport and Communication	11,813	11,558	735	1,341	9,794	12,652	692	1,557
Interest	94,376	105,300	6,707	22,069	114,756	113,500	14,432	42,388
Total – Operating Revenue Expenditure	475,281	453,229	21,594	63,061	411,719	506,972	29,121	82,568

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 (September)	Actual FY24 (up to September)	Actual FY24	Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)	Actual FY25 (up to September) as % Budget FY25
Sub-total = GPS	147,984	118,321	5,303	13,617	85,244	153,434	3,497	9,467	6.2
Office of the President	32	29	1	6	24	33	1	6	17.6
Parliament	335	323	19	50	257	345	8	36	10.5
Prime Minister's Office	931	939	38	198	847	994	80	178	17.9
Cabinet Division	103	92	4	13	68	105	2	8	7.5

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)	Actual FY24	Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)	Actual FY25 (up to September) as % Budget FY25
Election Commission	2,124	4,168	31	113	3,981	793	108	137	17.3
Ministry of Public Administration	3,536	3,674	133	437	2,746	4,137	130	429	10.4
Public Service Commission	101	98	5	18	86	105	3	10	9.3
Finance Division	134,981	103,786	4,275	11,611	73,656	141,591	2,987	8,226	5.8
Internal Resources Division	3,113	2,546	83	334	1,504	2,456	132	266	10.8
Financial Institutions Division	98	93	1	22	84	95	12	16	16.5
Economic Relations Division	699	716	678	728	1,287	759	3	58	7.6
Planning Division/2	88	75	4	12	65	97	4	15	15.1
Implementation, Monitoring and Evaluation Division	61	58	2	4	50	68	2	4	6.4
Statistics and Informatics Division	261	239	10	31	172	298	12	29	9.8
Ministry of Foreign Affairs	1,521	1,485	18	42	417	1,557	13	50	3.2
Sub-total = LGRD	7,324	7,236	315	805	6,548	7,570	786	1,146	15.1
Local Government Division	6,200	6,142	277	646	5,311	6,397	761	1,068	16.7
Rural Development and Co-operatives Division	671	656	34	150	622	699	24	73	10.4
Ministry of Chittagong Hill Tracts Affairs	453	438	3	9	615	475	1	5	1.0
Sub-total = Defence	40,190	36,331	46	51	33,416	40,730	1,853	5,034	12.4
Ministry of Defence - Defence Services	38,284	34,552	46	51	31,637	38,798	1,790	4,847	12.5
Ministry of Defence - Others Services	1,861	1,743	0	0	1,745	1,886	61	183	9.7
Armed Forces Division	45	36	0	0	34	46	2	5	10.6
Sub-total=POS	28,812	27,575	1,620	4,771	26,012	30,208	1,670	5,034	16.7
Supreme Court	237	237	16	42	230	248	15	39	15.9
Law and Justice Division	1,766	1,470	85	233	1,148	1,866	84	402	21.6
Public Security Division	23,981	23,353	1,375	4,086	22,449	25,169	1,413	4,135	16.4
Legislative and Parliamentary Affairs Division	41	40	1	7	34	40	1	7	17.7
Anti Corruption Commission	166	148	8	23	123	179	7	19	10.8
Security Services Division	2,621	2,327	134	380	2,028	2,706	149	430	15.9
Sub-total = Edu	57,394	55,837	3,055	9,959	51,101	60,575	3,439	10,933	18.0

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)	Actual FY24	Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)	Actual FY25 (up to September) as % Budget FY25
Ministry of Primary and Mass Education	22,704	22,360	1,268	3,550	19,000	22,684	1,471	3,833	16.9
Secondary and Higher Education Division	25,931	25,179	1,239	4,852	24,398	28,567	1,380	5,435	19.0
Ministry of Science and Technology	627	618	58	105	548	686	48	54	7.9
Information and Communication Technology Division	352	317	6	48	287	424	6	40	9.4
Technical and Madrasah Education Division	7,779	7,364	484	1,404	6,869	8,215	534	1,570	19.1
Sub-total = Health	22,587	18,446	982	2,684	15,173	21,217	1,093	2,749	13.0
Health Services Division	17,221	14,186	755	1,997	11,580	16,384	855	2,111	12.9
Medical Education and Family Welfare Division	5,367	4,260	227	687	3,592	4,834	238	638	13.2
Sub-total = SSW	31,343	31,722	1,090	2,145	31,064	33,234	495	1,694	5.1
Ministry of Social Welfare	11,033	10,945	110	211	10,572	11,894	48	171	1.4
Ministry of Women and Children Affairs	3,778	3,800	177	220	3,726	4,347	29	59	1.4
Ministry of Food	5,084	5,558	301	315	5,567	5,338	2	13	0.2
Ministry of Disaster Management and Relief	5,532	5,518	118	140	5,394	5,675	22	48	0.8
Ministry of Liberation Affairs	5,916	5,901	384	1,259	5,805	5,980	395	1,403	23.5
Sub-total = HCS	1,949	1,833	53	135	1,660	1,983	42	113	5.7
Ministry of Housing and Public Works	1,949	1,833	53	135	1,660	1,983	42	113	5.7
Sub-total = RCRA	2,535	2,484	168	401	2,159	2,654	107	283	10.7
Ministry of Information	839	810	42	128	723	851	31	111	13.0
Ministry of Cultural Affairs	437	416	26	78	393	455	11	46	10.0
Ministry of Religious Affairs	333	336	29	40	294	370	29	34	9.1
Ministry of Youth and Sports	927	922	71	155	748	978	35	93	9.5
Sub-total = FE	133	128	5	14	92	142	5	18	12.9
Energy and Mineral Resources Division	83	80	4	11	67	89	4	12	13.4
Power Division	50	48	1	3	25	53	1	6	12.1
Sub-total = Agr	27,354	35,108	1,465	4,853	33,645	27,503	956	1,930	7.0
Ministry of Agriculture/3	20,770	28,681	1,210	4,076	27,722	20,790	726	1,188	5.7
Ministry of Fisheries and Livestock	1,813	1,761	96	209	1,617	1,894	89	209	11.0

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)	Actual FY24	Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)	Actual FY25 (up to September) as % Budget FY25
Ministry of Environment and Forest	788	762	57	140	711	728	53	115	15.8
Ministry of Land	1,533	1,492	85	236	1,215	1,584	88	228	14.4
Ministry of Water Resources	2,450	2,411	16	192	2,380	2,507	1	191	7.6
Sub-total = IES	1,487	1,350	51	216	1,054	1,569	54	221	14.1
Ministry of Commerce	285	274	5	28	172	301	9	32	10.6
Ministry of Labour and Employment	223	165	10	26	133	214	10	26	12.2
Ministry of Industries	370	335	6	79	320	359	4	69	19.2
Ministry of Expatriates' Welfare and Overseas Employment	392	365	21	51	251	456	21	50	11.1
Ministry of Textiles and Jute	216	211	9	32	179	238	11	43	18.2
Sub-total = TC	11,813	11,558	735	1,341	9,794	12,652	692	1,557	12.3
Road Transport and Highways Division	5,648	5,561	227	405	4,726	6,101	72	123	2.0
Ministry of Railways	4,050	3,950	295	504	3,223	4,346	515	962	22.1
Ministry of Shipping	846	810	132	161	696	897	8	182	20.3
Ministry of Civil Aviation and Tourism	54	45	1	11	41	63	1	11	18.1
Posts and Telecommunications Division	1,206	1,184	80	260	1,104	1,235	96	278	22.5
Bridges Division	9	7	0	1	3	9	0	1	7.9
Sub-total = Interest	94,376	105,300	6,707	22,069	114,756	113,500	14,432	42,388	37.3
Domestic	82,000	89,500	5,737	19,325	99,606	93,000	13,539	39,252	42.2
Foreign	12,376	15,800	970	2,744	15,150	20,500	893	3,136	15.3
Total Operating Revenue Expenditure	475,281	453,229	21,594	63,061	411,719	506,972	29,121	82,568	16.3

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to September)	Budget FY25	Actual FY25 (up to September)	Actual FY24 (up to September) as % of Budget FY24	Actual FY25 (up to September) as % of Budget FY25
1	2	3	4	5	6	7	8	9
Pay and Allowances	80,463	77,894	68,299	12,133	81,579	15,798	15.1	19.4
Pay of Officers	13,316	11,737	10,293	2,238	12,758	2,618	16.8	20.5

Pay of Establishment	29,236	28,022	25,289	5,001	29,403	6,352	17.1	21.6
Allowances	37,911	38,135	32,716	4,894	39,419	6,828	12.9	17.3
Goods and Services	44,232	44,808	40,041	3,300	45,586	4,682	7.5	10.3
Supplies and Services	32,801	33,709	29,662	2,892	33,589	3,859	8.8	11.5
Repairs Maintenance and Rehabilitation	11,431	11,099	10,379	408	11,996	823	3.6	6.9
Interest Payments	94,376	105,300	114,756	22,069	113,500	42,388	23.4	37.3
Domestic	82,000	89,500	99,606	19,325	93,000	39,252	23.6	42.2
Foreign	12,376	15,800	15,150	2,744	20,500	3,136	22.2	15.3
Subsidies and Incentives and Current Transfers	209,902	202,858	174,433	23,452	222,063	18,918	11.2	8.5
Subsidies	84,002	85,906	72,965	8,953	88,015	4,514	10.7	5.1
Grants in Aid	72,059	65,064	60,367	8,764	76,627	8,783	12.2	11.5
Pensions and Gratuities	32,869	32,346	23,414	4,043	36,912	5,432	12.3	14.7
Others	5,747	4,316	3,487	192	5,284	189	3.3	3.6
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	60,954	468,983	81,786	14.0	17.4
Acquisition of Assets and Works (B)	22,082	15,933	12,971	388	21,954	735	1.8	3.3
Acquisition of Assets	21,121	15,744	12,646	388	21,194	567	1.8	2.7
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	61,342	490,936	82,521	13.4	16.8
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	674	0	0	0	0
Total - Operating Capital Expenditure (B+C+F)	39,034	19,170	14,191	1,106	37,989	782	2.8	2.1
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	475,281	453,228	411,719	62,061	506,971	82,568	13.1	16.3

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 September	Actual FY24 (up to September)	Actual FY24	Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)	Actual FY25 (up to September) as % of Revised Budget FY24	Actual FY24 (up to September) as % Budget FY25
Sub-total = GPS	19,895.73	33,096.28	298.36	578.24	12,649.56	22,342.00	340.11	453.54	1.75	2.03
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	188.38	403.63	2,019.86	3,606.15	286.82	291.27	12.05	8.08
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	6.42	25.71	209.07	436.80	6.16	12.64	4.28	2.89
Ministry of Public Administration	1,003.00	1,457.97	72.30	82.38	1,251.00	1,119.77	5.14	87.58	5.65	7.82
Public Service Commission	30.00	44.16	0.00	0.00	20.18	61.00	0.09	0.18	0.00	0.29
Finance Division	6,543.36	5,917.60	13.10	24.49	5,670.26	5,911.14	20.27	30.39	0.41	0.51
Internal Resources Division (IRD)	382.51	242.68	0.00	0.00	84.98	761.04	0.29	0.38	0.00	0.05
Financial Institutions Division	2,851.30	3,351.37	13.82	31.82	2,827.94	3,322.89	8.71	8.71	0.95	0.26
Economic Relations Division	65.61	47.31	0.84	1.15	41.97	48.78	0.25	0.46	2.43	0.94
Planning Division/2	4,794.61	17,456.76	0.99	1.73	53.99	6,395.46	0.13	0.92	0.01	0.01
Implementation Monitoring and Evaluation Division	122.58	193.46	0.49	0.59	158.53	127.00	9.58	16.78	0.31	13.21
Statistics and Informatics Division	154.13	329.46	2.02	6.74	309.84	364.38	2.68	4.23	2.05	1.16
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	1,404.43	2,975.10	38,034.53	40,381.28	597.46	1,672.27	6.76	4.14
Local Government Division	40,502.92	42,700.76	1,325.29	2,806.59	36,785.37	38,808.88	498.04	1,572.82	6.57	4.05
Rural Development and Co-operatives Division	762.47	581.93	45.35	123.08	550.29	647.57	94.40	94.43	21.15	14.58
Ministry of Chittagong Hill Tracts Affairs	751.71	734.64	33.79	45.43	698.87	924.83	5.02	5.02	6.18	0.54
Sub-total = Defence	1,542.25	1,471.47	0.00	0.00	1,430.47	1,284.44	8.40	10.56	0.00	0.82
Ministry of Defence - Defence Services	1,542.25	1,471.47	0.00	0.00	1,430.47	1,284.44	8.40	10.56	0.00	0.82
Sub-total=POS	3,454.72	3,383.11	239.77	487.22	2,756.71	3,311.13	9.73	11.66	14.40	0.35
Law and Justice Division	175.91	246.54	5.26	5.26	195.58	156.21	0.00	0.00	2.13	0.00
Public Security Division	1,716.06	1,771.76	13.89	48.26	1,234.87	1,707.91	1.59	1.74	2.72	0.10
Legislative and Parliamentary Affairs Division	2.00	2.50	0.10	0.40	2.38	4.50	0.10	0.48	16.11	10.56

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 September	Actual FY24 (up to September)	Actual FY24	Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)	Actual FY25 (up to September) as % of Revised Budget FY24	Actual FY24 (up to September) as % Budget FY25
Anti Corruption Commission	18.44	6.19	0.01	0.04	6.03	12.00	0.00	0.00	0.67	0.00
Security Services Division	1,542.31	1,356.12	220.52	433.25	1,317.84	1,430.51	8.04	9.45	31.95	0.66
Sub-total = Edu	46,743.99	33,174.71	1,383.06	1,953.55	29,182.52	50,579.85	943.20	1,488.80	5.89	2.94
Ministry of Primary and Mass Education	12,019.41	8,121.10	290.33	440.12	7,231.14	16,134.52	344.50	693.48	5.42	4.30
Secondary and Higher Education Division	16,905.71	8,952.55	511.25	823.69	7,877.59	15,541.50	539.69	578.67	9.20	3.72
Ministry of Science and Technology	12,980.13	11,415.51	311.00	319.45	10,655.23	12,886.70	12.83	27.13	2.80	0.21
Information and Communication Technology Division	2,015.93	2,065.72	159.23	214.04	2,004.74	2,448.66	22.63	144.07	10.36	5.88
Technical and Madrasah Education Division	2,822.81	2,619.83	111.26	156.25	1,413.82	3,568.47	23.55	45.45	5.96	1.27
Sub-total = Health	15,464.08	11,336.79	245.83	419.18	8,555.72	20,190.19	246.93	348.19	3.70	1.72
Health Services Division	12,210.07	9,345.49	224.02	396.48	7,362.91	13,741.33	210.86	312.11	4.24	2.27
Medical Education and Family Welfare Division	3,254.01	1,991.30	21.81	22.70	1,192.81	6,448.86	36.08	36.08	1.14	0.56
Sub-total = SSW	9,005.90	8,833.78	283.69	427.17	9,492.96	9,972.86	68.84	145.87	4.84	1.46
Ministry of Social Welfare	1,183.65	606.80	17.93	27.32	471.61	975.58	2.33	8.41	4.50	0.86
Ministry of Women and Children Affairs	976.32	915.97	87.58	137.73	1,442.25	874.94	39.79	92.32	15.04	10.55
Ministry of Food	932.05	913.14	0.79	10.75	1,215.60	1,299.52	0.15	6.24	1.18	0.48
Ministry of Disaster Management and Relief	4,586.43	5,070.42	105.20	128.35	5,192.60	5,327.99	19.83	31.09	2.53	0.58
Ministry of Liberation Affairs	1,327.45	1,327.45	72.19	123.02	1,170.90	1,494.83	6.74	7.82	9.27	0.52
Sub-total = HCS	5,479.47	5,192.61	89.27	551.70	4,881.51	4,945.97	175.05	175.18	10.62	3.54
Ministry of Housing and Public Works	5,479.47	5,192.61	89.27	551.70	4,881.51	4,945.97	175.05	175.18	10.62	3.54
Sub-total = RCRA	3,032.39	3,442.49	70.54	543.94	3,250.47	4,047.10	605.26	617.46	15.80	15.26
Ministry of Information	211.68	258.02	1.47	1.65	198.55	256.44	1.37	6.70	0.64	2.61
Ministry of Cultural Affairs	262.08	348.04	16.98	17.63	337.02	324.32	14.67	16.42	5.07	5.06
Ministry of Religious Affairs	2,176.15	2,234.74	47.68	512.31	2,217.83	2,232.26	583.41	583.41	22.92	26.14
Ministry of Youth and Sports	382.48	601.69	4.41	12.34	497.08	1,234.08	5.81	10.93	2.05	0.89
Sub-total = FE	34,686.48	28,189.97	592.80	761.70	28,283.90	30,174.29	1,327.89	2,107.44	2.70	6.98
Energy and Mineral Resources Division	911.44	1,062.52	0.00	0.00	1,162.72	997.59	19.11	19.11	0.00	1.92
Power Division	33,775.04	27,127.45	592.80	761.70	27,121.18	29,176.70	1,308.78	2,088.33	2.81	7.16

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 September	Actual FY24 (up to September)	Actual FY24	Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)	Actual FY25 (up to September) as % of Revised Budget FY24	Actual FY24 (up to September) as % Budget FY25
Sub-total = Agr	16,346.32	20,895.64	732.82	1,665.51	19,499.83	19,828.16	584.63	1,006.39	7.97	5.08
Ministry of Agriculture/3	4,347.97	4,594.37	131.54	569.50	4,247.40	6,423.92	124.71	423.62	12.40	6.59
Ministry of Fisheries and Livestock	2,427.15	2,143.27	21.55	95.99	1,987.78	2,393.94	11.64	47.56	4.48	1.99
Ministry of Environment and Forest	851.32	1,308.85	6.80	15.10	1,138.97	1,402.53	6.80	11.16	1.15	0.80
Ministry of Land	925.54	656.40	3.39	5.07	393.14	920.68	1.81	3.84	0.77	0.42
Ministry of Water Resources	7,794.34	12,192.75	569.55	979.85	11,732.55	8,687.09	439.66	520.22	8.04	5.99
Sub-total = IES	4,101.22	3,289.48	48.39	525.78	2,917.40	4,126.56	196.03	350.44	15.98	8.49
Ministry of Commerce	308.12	137.66	2.01	2.34	132.84	631.03	0.82	1.03	1.70	0.16
Ministry of Labour and Employment	123.79	208.47	0.92	3.70	110.55	248.36	5.38	5.65	1.77	2.27
Ministry of Industries	2,652.95	2,210.56	30.65	502.60	2,190.11	2,150.26	168.82	312.12	22.74	14.52
Ministry of Expatriates' Welfare and Overseas Employment	625.98	342.41	8.89	9.28	213.77	760.78	18.45	27.71	2.71	3.64
Ministry of Textiles and Jute	390.38	390.38	5.92	7.86	270.13	336.13	2.57	3.94	2.01	1.17
Sub-total = GPS	75,816.81	63,684.22	616.11	4,627.53	49,190.42	70,267.47	1,079.66	2,173.65	7.27	3.09
Road Transport and Highways Division	34,062.21	27,803.45	371.08	1,515.54	19,304.91	32,042.43	169.26	867.40	5.45	2.71
Ministry of Railways	14,960.06	13,117.62	80.65	169.89	11,033.33	13,725.64	36.57	74.31	1.30	0.54
Ministry of Shipping	9,954.72	7,033.95	97.89	238.89	5,127.00	10,373.45	551.58	775.89	3.40	7.48
Ministry of Civil Aviation and Tourism	6,542.28	6,304.45	59.89	793.00	4,745.07	5,632.25	0.00	0.00	12.58	0.00
Posts and Telecommunications Division	1,233.28	1,503.27	6.61	23.11	1,494.68	1,184.87	102.26	214.95	1.54	18.14
Bridges Division	9,064.26	7,921.48	0.00	1,887.11	7,485.41	7,308.83	220.00	241.11	23.82	3.30
Total Development Revenue Expenditure	277,586.46	260,007.89	6,005.09	15,516.61	210,125.99	281,451.31	6,183.20	10,561.45	5.97	3.75

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY22	Fiscal Year 2023-24					Fiscal Year 2024-25		
		Budget FY24	Revised Budget FY24	Actual FY24 (September)	Actual FY24 (up to September)	Actual FY24	Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)
Tax Revenue (a+b)	327,780.8	449,998.2	429,000.0	29,021.4	77,846.8	369,323.8	494,999.0	30,859.2	76,058.7
a. NBR	319,844.3	429,999.7	410,000.5	28,421.4	75,881.9	361,457.7	480,000.0	30,148.8	74,274.3
a.1 Income	107,180.4	153,260.0	145,865.0	10,316.4	23,120.5	122,974.4	175,620.0	11,747.9	23,261.2

a.2 VAT	126,303.7	163,836.4	158,066.7	10,458.9	31,540.7	139,288.7	182,782.7	10,567.1	30,735.5
a.3 Supplementary	44,533.5	60,703.3	55,437.0	4,231.7	10,846.0	53,718.8	64,278.5	4,231.0	9,873.5
a.4 Import	36,181.7	46,015.0	43,876.0	3,054.7	9,419.2	38,640.4	49,464.0	3,243.6	9,425.3
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	161.5	462.6	4,420.4	5,804.9	148.2	439.7
a.6 Other Taxes	1,579.0	1,540.0	1,736.0	198.1	492.8	2,414.9	1,980.1	211.0	539.1
b. Non-NBR	7,936.4	19,998.4	18,999.5	600.0	1,965.0	7,866.1	14,999.0	710.5	1,784.4
b.1 Narcotics & Liquor	565.5	457.7	1,000.0	39.3	139.9	589.1	500.0	64.3	155.7
b.2 Vehicles	1,688.0	3,000.0	2,550.0	128.5	419.1	1,790.4	1,500.0	171.1	345.1
b.3 Land Revenue	992.9	2,210.0	2,500.0	81.3	235.2	1,096.0	2,250.0	76.5	229.4
b.4 Stamp Duty	4,092.5	13,617.6	12,075.6	297.5	1,025.4	3,705.7	9,999.5	341.1	926.4
b.5 Surcharge	597.4	713.2	874.0	53.5	145.4	684.9	749.6	57.4	127.9
c. Non-tax Revenue	38,956.1	49,996.7	48,999.8	1,591.1	17,824.1	39,255.8	46,003.0	2,683.6	23,953.6
c.1 Dividend and Profit	1,745.5	9,346.3	9,416.1	110.0	10,907.0	12,439.5	7,675.9	129.7	480.5
c.2 Interest	5,314.9	7,521.3	12,056.2	200.4	553.4	2,144.8	6,113.8	252.3	15,923.4
c.3 Administrative Fees and Charges	2,681.5	5,864.2	5,093.4	210.2	777.8	2,579.5	5,803.0	230.4	606.1
c.4 Fines, Penalties and Forfeiture	1,248.1	984.7	575.7	121.7	352.0	1,512.5	643.3	61.2	225.5
c.5 Receipts for Services Rendered	6,002.0	8,698.4	6,779.9	369.1	1,300.5	5,190.9	9,124.8	442.8	1,120.8
c.6 Rents, Leases and Recoveries	1,110.0	548.1	1,480.9	95.5	288.4	1,242.3	727.2	88.4	408.7
c.7 Tolls and Levies	913.1	1,230.9	1,230.9	67.8	245.9	982.3	1,915.1	78.4	224.1
c.8 Non-Commercial Sales	2,242.1	4,046.7	2,839.0	158.1	517.1	2,256.7	3,461.4	197.2	428.7
c.9 Other Non-Tax Revenue and Receipts	17,452.8	11,665.4	9,220.7	255.4	2,847.8	10,723.8	10,432.3	1,197.8	4,510.9
c. 10 Capital Revenue	246.3	90.7	307.1	2.9	34.1	183.6	106.2	5.6	24.8
Total Revenue (a+b+c)	366,736.9	499,994.9	477,999.8	30,612.5	95,670.9	408,579.6	541,002.0	33,542.8	100,012.3
d. Tax-GDP Ratio (base 2015-16)	7.30	8.91	8.50	0.57	1.54	7.32	8.64	0.54	1.33
e.Revenue-GDP ratio (base 2015-16)	8.17	9.90	9.47	0.61	1.90	8.09	9.45	0.59	1.75

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 September/Actual FY24 up to September)*100	(Actual FY24 up to September/ Budget FY25)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	95.3	134.0	115.4	90.4	97.7	15.4
a. NBR	95.3	132.8	117.1	88.5	97.9	15.5
a.1 Income	95.2	142.8	120.4	30.1	100.6	13.2
a.2 VAT	96.5	131.2	115.6	34.1	97.4	16.8
a.3 Supplementary	91.3	119.7	115.9	13.1	91.0	15.4
a.4 Import	95.4	128.0	112.7	9.5	100.1	19.1
a.4 Export	93.9	47329.3	112.9	0.0	137.6	0.1
a.5 Excise	108.3	131.3	117.1	1.1	95.1	7.6
a.6 Other Taxes	112.7	82.0	114.1	0.6	109.4	27.2
b. Non-NBR	95.0	190.7	78.9	1.9	90.8	11.9
b.1 Narcotics & Liquor	218.5	84.9	50.0	0.1	111.3	31.1
b.2 Vehicles	85.0	83.8	58.8	0.4	82.3	23.0
b.3 Land Revenue	113.1	205.3	90.0	0.3	97.5	10.2
b.4 Stamp Duty	88.7	269.8	82.8	0.9	90.3	9.3
b.5 Surcharge	122.5	109.4	85.8	0.2	88.0	17.1
c. Non-tax Revenue	98.0	117.2	93.9	9.6	134.4	52.1
c.1 Dividend and Profit	100.7	61.7	81.5	3.0	4.4	6.3
c.2 Interest	160.3	285.1	50.7	0.5	2877.6	260.4
c.3 Administrative Fees and Charges	86.9	225.0	113.9	0.6	77.9	10.4
c.4 Fines Penalties and Forfeiture	58.5	42.5	111.7	0.4	64.1	35.1
c.5 Receipts for Services Rendered	77.9	175.8	134.6	1.3	86.2	12.3
c.6 Rents Leases and Recoveries	270.2	58.5	49.1	0.3	141.7	56.2
c.7 Tolls and Levies	100.0	195.0	155.6	0.2	91.1	11.7
c.8 Non-Commercial Sales	70.2	153.4	121.9	0.6	82.9	12.4
c.9 Other Non-Tax Revenue and Receipts	79.0	97.3	113.1	2.6	158.4	43.2
c.10 Capital Revenue	338.6	57.9	34.6	0.0	72.8	23.4
Total Revenue (a+b+c)	95.6	132.4	113.2	100.0	104.5	18.5

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

For Suggestions:

anarul@gmail.com

labanya16262@gmail.com