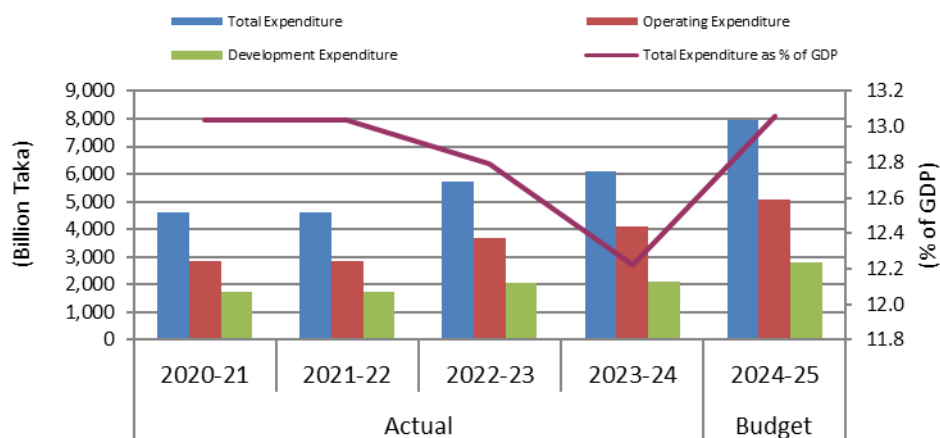


Monthly Report on Fiscal Position

February 2025

(Fiscal Year 2024-25)

Government Expenditure



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

Guided By: Dr. Ziaul Abedin
Additional Secretary

Published By:
Macroeconomics Wing
Finance Division, Ministry of Finance
Government of the People's Republic of Bangladesh

Vol. XVIII, No 8. February 2025, Fiscal Year 2024-25

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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 February, 2025 in the current fiscal year (FY25) is 51 percent of the operating budget estimates. Actual development expenditure during the same period is 21.36 percent of the development budget estimate. Note that, two memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to February 2025, 49.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (83.6 percent). In the same period, total NBR tax collection is 46.4 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. In FY25 (up to February 2025), overall balance (excluding grants) witnessed a negative value which was 0.91 percent of GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation & Growth

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

Table 1: OPERATING Expenditure Pattern By Sector²

(In Crore Taka)

Sectors	Fiscal Year 2023-24					Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual Expenditure FY24	Sector's Share (%) in Actual FY24	Actual FY24 as % of Revised Budget FY24	Budget FY25	Budget FY25 as % of Budget FY24	Budget FY25 as % of Revised Budget FY24	Budget FY25 as % of Actual FY24	Actual FY25 (up to February)	Actual FY25 (up to February) as % of Budget FY25
1	2	3	4	5	6	7	8	9	10	11	12
GPS	147,984	118,321	86,010	20.9	72.7	153,434	103.7	129.7	178.4	56,900	37.1
LGRD	7,324	7,236	6,548	1.6	90.5	7,570	103.4	104.6	115.6	3,041	40.2
Defense	40,190	36,331	33,418	8.1	92.0	40,730	101.3	112.1	121.9	17,383	42.7
POS	28,812	27,575	25,940	6.3	94.1	30,208	104.8	109.5	116.5	14,746	48.8
Edu	57,394	55,837	51,107	12.4	91.5	60,575	105.5	108.5	118.5	31,130	51.4
Health	22,587	18,446	15,173	3.7	82.3	21,217	93.9	115.0	139.8	8,449	39.8
SSW	31,343	31,722	30,644	7.4	96.6	33,234	106.0	104.8	108.5	14,305	43.0
Housing	1,949	1,833	1,661	0.4	90.6	1,983	101.8	108.2	119.4	619	31.2
RCRA	2,535	2,484	2,200	0.5	88.6	2,654	104.7	106.8	120.6	1,188	44.8
F&E	133	128	92	0.0	72.0	142	107.2	111.1	154.2	50	35.4
Agri	27,354	35,108	33,645	8.2	95.8	27,503	100.5	78.3	81.7	19,717	71.7
IES	1,487	1,350	1,161	0.3	86.0	1,569	105.5	116.3	135.1	682	43.5
TC (Trans & Com)	11,813	11,558	9,982	2.4	86.4	12,652	107.1	109.5	126.7	5,131	40.6
Interest Payment	94,376	105,300	114,590	27.8	108.8	113,500	120.3	107.8	99.0	85,025	74.9
Total	475,281	453,229	412,171	100	90.9	506,972	106.7	111.9	123.0	258,364	51.0

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 February 2025, overall operating expenditure is 51.0% of the allocated budget. Spending in Interest payment has been the highest which is 74.9 % of allocated budget followed by Agriculture is 71.7%, Education (Edu) is 51.4 %, Public Order & Safety is 48.8%, Recreation, Culture & Religious Affairs is 44.8%, IES 43.5%, Social Security & Welfare 43.0%, and Defense is 42.7%. Sectors like Housing, General Public Services, Health and Local Government & Rural Development etc. have shown relatively lower expenditures under operating expenses category.

1.1.2 Broad Sector-wise Allocation

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

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, 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, TC = Transport and Communication

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual Expenditure FY24	35.3	25.5	2.4	8.2	27.8	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 February 2025)	34.5	22.3	2.0	7.6	32.9	0.7

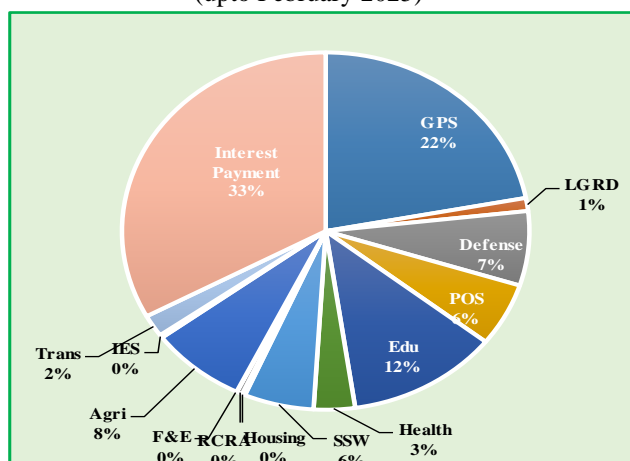
Note:

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

- Broadly in the budget for FY25, share of the administration and physical sectors have increased and allocations against all other categories have been reduced in comparison to the actual expenditure in FY24;
- Till February 2025, among all categories expenditure on Administration & Interest Payment were the highest.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY25 (upto February 2025)



- Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.
- Individually the largest share goes to Interest Payment (33 percent) followed by General Public Service (22 percent), Education (12 percent), Agriculture (08 percent), Defense (07 percent) and Public Order & Safety (06 percent).
- On the otherhand, smallest allocations goes in the FE (0.02 percent), Housing (0.2 percent), IES (0.3 percent), RCRA (0.5 percent) and LG RD (1.2 percent) sectors.

1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of operating spending upto February, 2025 is shown in figure-2.

Figure-2: Operating Expenditure in FY25 (upto February 2025)

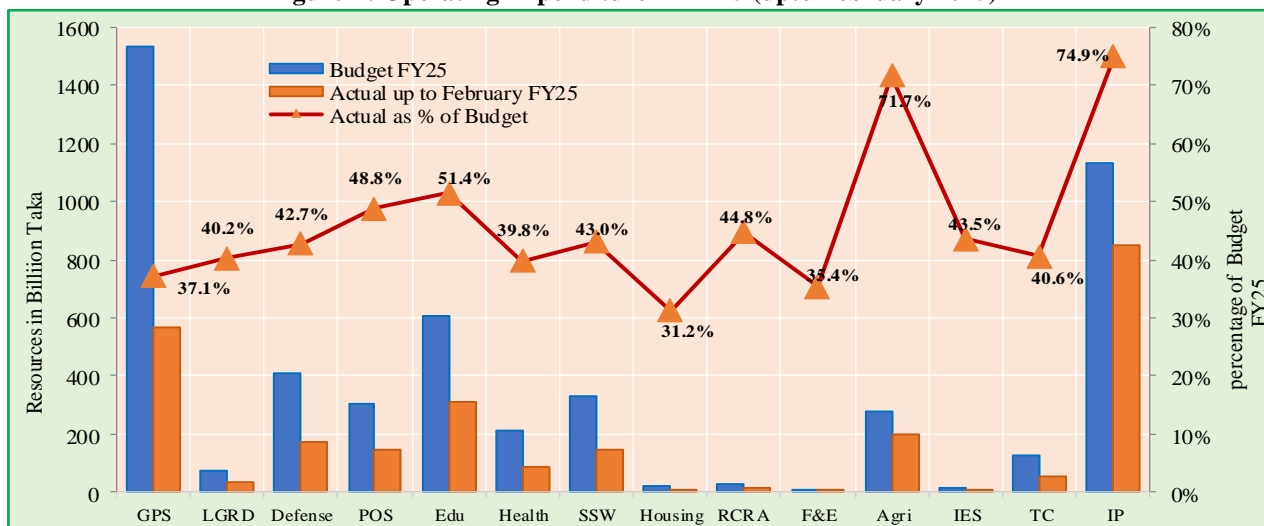


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (74.9%), Agriculture (71.7 %), Education (51.4%), Public Order and Safety (48.8 %), RCRA (44.8%), IES (43.5%), SSW (43.0%), Defense (42.7%), sectors have shown better 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 February is 51.0 percent of the budget estimate, which is also 57 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 February 2025 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 in FY25 (upto February 2025)

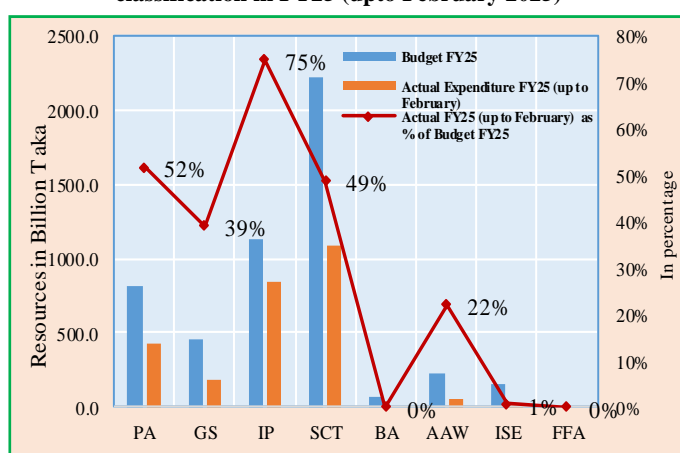
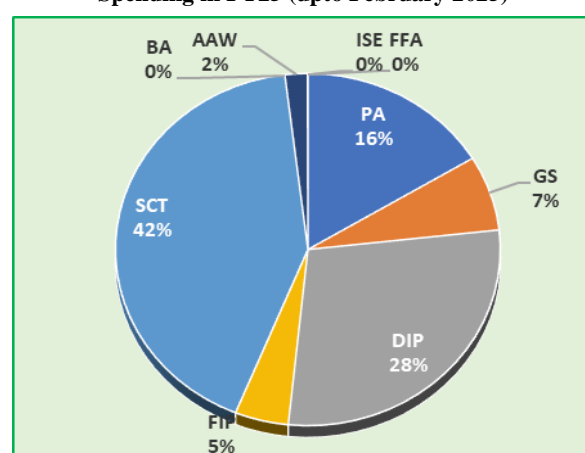


Figure 4: Share of Different Categories in Total Actual Spending in FY25 (upto February 2025)



In current the FY25 (up to February 2025), utilization rate of total operating expenditure was 51.0 percent. The major categories were subsidies & cash transfers (42%), domestic interest payment (28%), Pay & allowances (16%) under operating expenditure.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/ divisions for development spending are grouped under 13 broad sectors. Allocations and utilization pattern of development expenditure³ is shown in **Table 3**.

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

Table 3: Allocation & Utilization Pattern of Development Expenditure

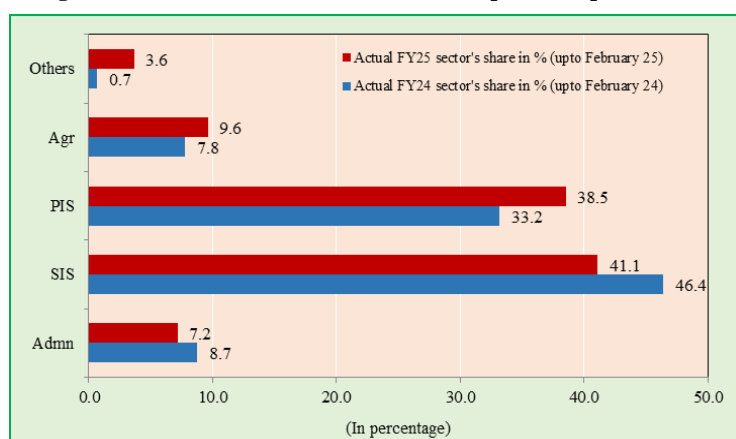
(IN CRORE TAKA)

	Year: 2023-24						Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to February)	Sector's Share (%) in Actual FY24 (upto February)	Actual FY24 as % of Revised FY24	Budget FY25	Actual FY25 (up to February)	Budget FY25 as % of Revised FY24	Budget FY25 as % of Actual FY24	Actual FY25 (upto February as % of Budget FY25)	Actual FY25 sector's share in % (up to February)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	19,896	33,096	12,652	4,204	6.33	38.23	22,342	3,527	67.51	176.59	15.78	5.87
LGRD	42,017	44,017	37,953	13,233	19.92	86.22	40,381	10,007	91.74	106.40	24.78	16.64
Defence	1,542	1,471	1,430	365	0.55	97.21	1,284	104	87.29	89.79	8.08	0.17
POS	3,455	3,383	2,757	1,230	1.85	81.50	3,311	678	97.87	120.09	20.48	1.13
Edu	46,744	33,175	29,182	11,483	17.29	87.97	50,580	11,729	152.47	173.32	23.19	19.51
Health	15,464	11,337	8,556	2,431	3.66	75.47	20,190	1,033	178.09	235.98	5.12	1.72
SSW	9,006	8,834	8,544	2,000	3.01	96.72	9,973	888	112.89	116.72	8.90	1.48
HCS	5,479	5,193	4,882	1,659	2.50	94.01	4,946	1,051	95.25	101.32	21.24	1.75
RCRA	3,032	3,442	3,250	1,310	1.97	94.42	4,047	1,398	117.56	124.51	34.53	2.32
FE	34,686	28,190	28,283	8,807	13.26	100.33	30,174	12,503	107.04	106.69	41.44	20.80
AFL	16,346	20,896	19,491	5,179	7.80	93.28	19,828	5,773	94.89	101.73	29.12	9.60
IES	4,101	3,289	2,917	1,308	1.97	88.69	4,127	789	125.45	141.45	19.13	1.31
TC	75,817	63,684	49,190	13,218	19.90	77.24	70,267	10,647	110.34	142.85	15.15	17.71
Total	277,586	260,008	209,090	66,428	100.00	80.42	281,451	60,126	108.25	134.61	21.36	100.00

- Up to February 2025, actual expenditure is 21.36 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 25.55 percent of the revised budget.
- During this period, FE (41.44 percent), RCRA (34.53 percent), AFL (29.12 percent), LGRD (24.78 percent), Education (23.19 percent) and HCS (21.24 percent) sector made the highest utilization of allocated resources.
- Sectors with largest allocation for FY25 are Transport & Communication (TC), Education (Edu.), LGRD, Fuel and Energy (FE), General Public Service (GPS), Health, and Agriculture, Fisheries & Livestock (AFL).

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 February, 2025 is presented in **Figure 5**.
- From the graph it appears that up to February, 2025 the maximum share of spending went to Social Infrastructure 41.1%, followed by Physical Infrastructure 38.5% and Agriculture 9.6%.

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 in the FY25 (up to February 2025):

Table 4: Revenue Collection Position

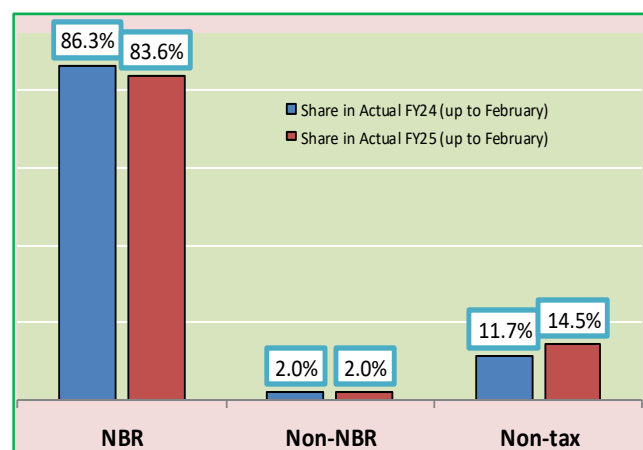
(In Crore Taka)

Description	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24	Actual (February)	Actual FY24 (upto February)	Budget FY25	Actual FY25 (February)	Actual FY25 (upto February)	Actual FY25 (upto February) as % of Budget FY25
Tax Revenue (a+b)	449,998	429,000	369,318	27,327	223,445	494,999	28,572	228,013	46.1
a. NBR	430,000	410,001	361,452	26,693	218,337	480,000	27,801	222,814	46.4
a.1 Income	153,260	145,865	122,976	8,270	69,738	175,620	8,921	73,818	42.0
a.2 VAT	163,836	158,067	139,290	10,434	86,582	182,783	10,333	85,484	46.8
a.3 Supplementary Duty	60,703	55,437	53,719	4,287	31,492	64,278	4,534	32,304	50.3
a.4 Import	46,015	43,876	38,632	3,030	25,299	49,464	3,074	25,140	50.8
a.5 Export duty	66	62	0	0	0	70	0	0	0.3
a.6 Excise	4,579	4,958	4,420	459	3,649	5,805	738	4,540	78.2
a.7 Other Taxes	1,540	1,736	2,415	213	1,576	1,980	201	1,528	77.2
b. Non-NBR	19,998	19,000	7,866	634	5,109	14,999	771	5,199	34.7
c. Non-tax Revenue	49,997	49,000	40,026	1,622	29,687	46,003	1,826	38,544	83.8
Total Revenue (a + b + c)	499,995	478,000	409,345	28,949	253,132	541,002	30,397	266,557	49.3
d. Tax-GDP Ratio (base 2015-16)	9.00	8.58	7.38	0.54	4.43	8.64	0.50	3.98	-
e. Revenue-GDP ratio (base 2015-16)	9.99	9.55	8.18	0.57	5.01	9.45	0.53	4.66	-

- Total revenue collection in FY24 was 8.18 percent of GDP and 85.64 percent of the revised budget target.
- In FY25 (up to February 2025), total revenue collection increased by 5.3 percent compared to the corresponding period of the previous fiscal year (FY24) and achievement against annual target is 49.3 percent.
- In FY25, total revenue is estimated to be 9.45 percent of GDP which is about 13.18 percent higher than the revised budget of FY24, and 32.16 percent higher than the actual revenue collection in FY24.

- ❖ In FY25 (upto February 2025), major share of the government revenue comes from NBR sources (83.6 percent) .
- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue are 2.1 percent and 1.8 percent respectively.
- ❖ On the other hand, non-tax revenue collection grew by 29.9 percent compared to the corresponding period of the previous fiscal year.
- ❖ For tax and non-tax revenue, achievements as to the annual target were 46.1 and 83.8 percent respectively (upto February 2025 in FY25).

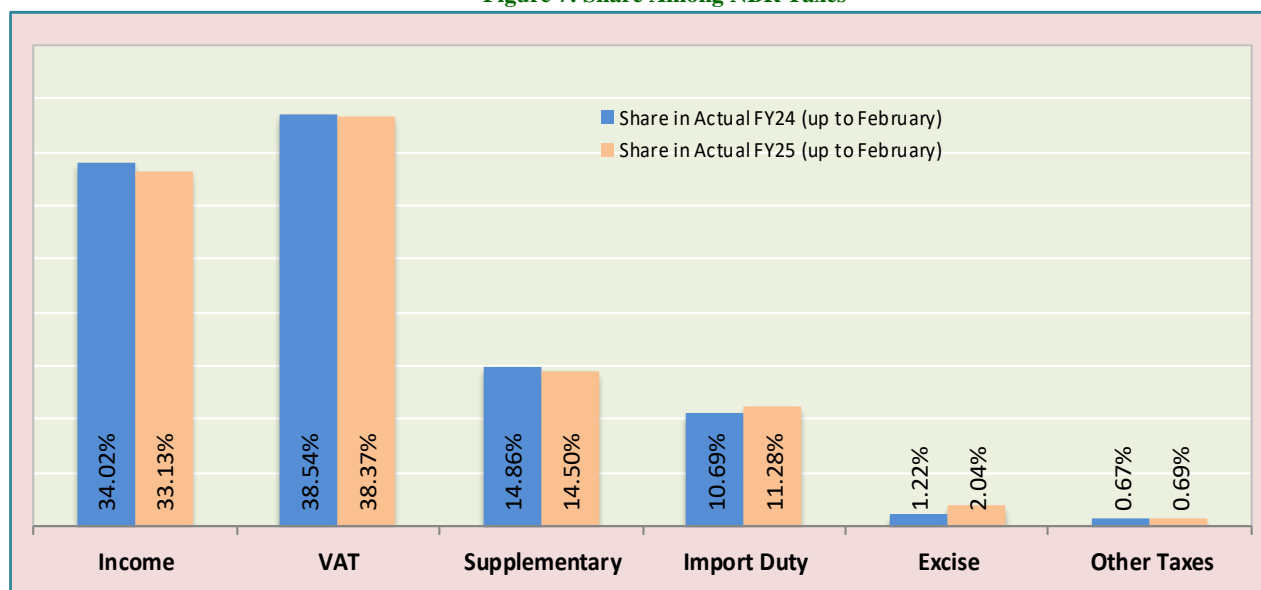
Figure 6: Sources of Revenue Collection



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

3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY24 actual tax revenue collection was 7.38 percent of GDP
- Tax revenue collection target for FY25 is 8.64 percent of GDP. This is 15.38 percent higher than the revised budget of FY24 and 34.03 percent higher than the actual collection of the FY24.
- In FY25 (up to February 2025), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 38.37 percent was collected from VAT, 33.1 percent from Income Tax, 14.50 percent from Supplementary Duty, 11.28 percent from Import Duty and the rest from Excise and other Taxes.

4.0 Budget Deficit⁵

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

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2023-24				Year: 2024-25		Actual FY24 (upto February)	Actual FY25 (upto February)
	Budget FY24	Revised FY24	Actual (February)	Actual FY24	Budget FY25	Actual (February)		
1	2	3	4	5	6	7	8	9
Revenues	499,995	478,000	29,006	409,812	541,002	30,578	253,346	266,801
Tax Revenue	449,998	429,000	27,384	369,776	494,999	28,752	223,654	228,256
Non-Tax Revenue	49,997	49,000	1,622	40,037	46,003	1,826	29,692	38,544
Foreign Grants	3,900	3,500	214	5,990	4,400	23	1,049	1,207
Revenue and Foreign Grants	503,895	481,500	29,221	415,803	545,402	30,601	254,395	268,008
Operating Expenditure	475,281	453,228	25,616	412,171	506,971	34,756	216,651	258,066
Net Outlay for Food Account Operation	502	-1,234	753	-1,287	119	83	3,708	3,305
Loans & Advances (Net)	8,420	2,417	39	-8,582	8,457	-268	-3,191	-3,457
Development Expenditure	277,582	260,007	10,604	209,090	281,453	8,816	66,428	60,087
Development Program financed from Revenue Budget	3,768	4,378	18	4,250	5,943	32	728	952

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

Non-ADP Project	7,986	7,853	516	7,112	7,627	332	2,531	1,982
Annual Development Programme	263,000	245,000	10,040	195,234	265,000	8,442	62,527	57,143
Non-ADP FFW and Transfer	2,828	2,775	30	2,494	2,884	10	642	10
Total Expenditure	761,785	714,418	37,012	611,392	797,000	43,387	283,595	318,002
Overall Balance (Including Grants)	-257,890	-232,918	-7,791	-195,589	-251,598	-12,786	-29,200	-49,994
(In percent of GDP, base 2015-16)	-5.16	-4.66	-0.16	-3.91	-4.46	-0.23	-0.58	-0.89
Overall Balance (Excluding Grants)	-261,790	-236,418	-8,005	-201,579	-255,998	-12,809	-30,249	-51,202
(In percent of GDP, base 2015-16)	-5.23	-4.73	-0.16	-4.03	-4.53	-0.23	-0.60	-0.91

- In FY24, actual budget deficit (excluding grants) as percentage of GDP was 4.03 percent. Including grants it was 3.91 percent of GDP;
- Budget deficit (excluding grants) for FY25 is estimated to be 4.53 percent of GDP. Including grants the deficit is expected to be 4.46 percent of GDP;
- For FY25, actual overall balance up to February, 2025 (excluding grants) witnesses a negative value which was 0.91 percent of GDP.

5.0 Financing

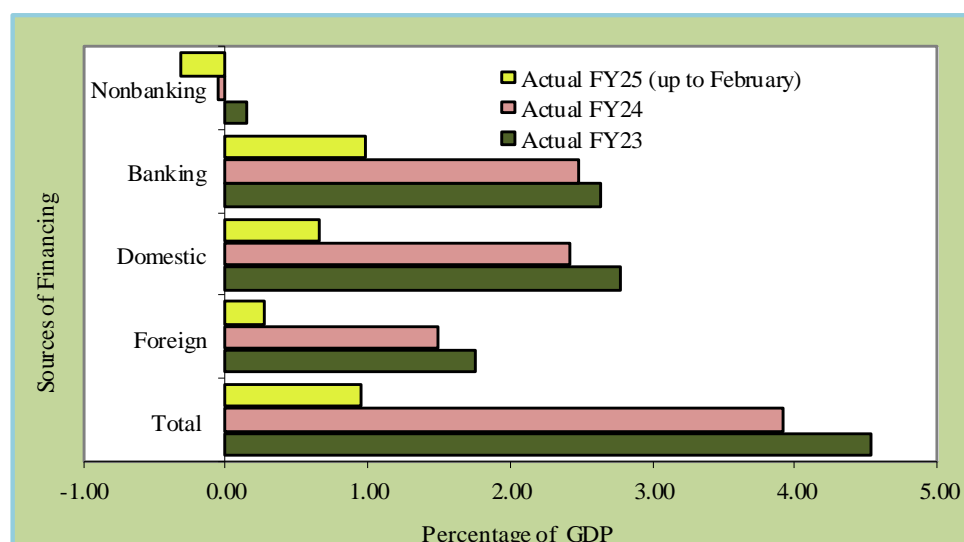
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

Description	Year: 2023-24				Year: 2024-25		(In crore taka)	
	Budget FY24	Revised FY24	Actual (February)	Actual FY24	Budget FY25	Actual (February)	Actual FY24 (upto February)	Actual FY25 (up to February)
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	102,490	76,293	3,515	74,587	90,700	1,035	20,642	15,860
1.1 Foreign Borrowing	127,190	102,693	4,774	97,037	127,200	2,811	34,592	36,881
1.2 Amortization	-24,700	-26,400	-1,259	-22,449	-36,500	-1,776	-13,950	-21,021
2.0 Domestic Borrowing	155,395	156,625	2,518	121,695	160,900	11,828	7,027	37,378
2.1 Borrowing from Banking System (Net)	132,395	155,935	7,320	124,150	137,500	11,838	30,946	55,311
2.1.1 Long-Term Debt (Net)	86,580	95,743	5,393	77,400	72,682	15,400	31,794	83,275
2.1.2 Short-Term Debt (Net)	45,815	60,192	1,926	46,750	64,818	-3,562	-847	-27,964
2.2 Non-Bank Borrowing (Net)	23,000	690	-4,802	-2,455	23,400	-10	-23,919	-17,933
2.2.1 National Savings Schemes (Net)	18,000	-7,310	-1,470	-17,999	15,400	1,824	-8,779	1,066
2.2.2 Others	5,000	8,000	-3,332	15,543	8,000	-1,834	-15,140	-18,999
Total - Financing:	257,885	232,918	6,034	196,282	251,600	12,863	27,669	53,238
(In percent of GDP) (base: 2015-16):	5.15	4.66	0.12	3.92	4.46	0.23	0.55	0.94

Figure 8: Sources of Financing Deficit

- For FY25 (upto February 2025), net foreign borrowing is positive and domestic borrowing is also positive;
- Over all, total financing is positive in the same period which is 0.94 percent of the GDP.



APPENDICES

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

(In crore taka)

Sectors	Fiscal Year 2023-24					Fiscal Year 2024-25		
	Budget FY24	Revised Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)	Actual FY24	Budget FY25	Actual FY25 (February)	Actual FY25 (up to February)
General Public Services	147,984	118,321	4,964	37,048	86,010	153,434	8,899	56,900
LGRD	7,324	7,236	715	3,600	6,548	7,570	508	3,041
Defence	40,190	36,331	1,966	15,752	33,418	40,730	2,120	17,383
Public Order and safety	28,812	27,575	2,012	14,520	25,940	30,208	1,882	14,746
Education & technology	57,394	55,837	4,267	31,580	51,107	60,575	4,748	31,130
Health	22,587	18,446	1,049	8,407	15,173	21,217	1,226	8,449
Social Security and Welfare	31,343	31,722	2,239	13,978	30,644	33,234	2,345	14,305
Housing	1,949	1,833	156	518	1,661	1,983	222	619
Recreation, Culture and Religious Affairs	2,535	2,484	168	1,264	2,200	2,654	85	1,188
Fuel and Energy	133	128	6	48	92	142	6	50
Agriculture	27,354	35,108	770	17,708	33,645	27,503	3,015	19,717
Industrial & Economic Services	1,487	1,350	68	648	1,161	1,569	119	682
Transport and Communication	11,813	11,558	695	5,141	9,982	12,652	655	5,131
Interest Payment	94,376	105,300	6,541	66,441	114,590	113,500	9,021	85,025
Total – Operating Expenditure	475,281	453,229	25,616	216,651	412,171	506,972	34,853	258,364

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 (February)	Actual FY24 (up to February)	Actual FY24	Budget FY25	Actual FY25 (February)	Actual FY25 (upto February)	Actual FY25 (up to February) as % Budget FY25
Sub-total = GPS	147,984	118,321	4,964	37,048	86,010	153,434	8,899	56,900	37.1
Office of the President	32	29	3	14	24	33	2	14	42.5
Parliament	335	323	13	133	257	345	5	63	18.3
Prime Minister's Office	931	939	47	565	847	994	49	461	46.4
Cabinet Division	103	92	4	36	68	105	3	27	25.4
Election Commission	2,124	4,168	28	2,025	3,981	793	20	265	33.4
Ministry of Public Administration	3,536	3,674	177	1,328	2,746	4,137	232	1,352	32.7
Public Service Commission	101	98	4	47	86	105	4	36	33.9
Finance Division	134,981	103,786	4,423	30,407	73,660	141,591	8,361	53,327	37.7
Internal Resources Division	3,113	2,546	104	787	1,507	2,456	132	836	34.0
Financial Institutions Division	98	93	1	51	84	95	18	55	58.4
Economic Relations Division	699	716	62	813	1,306	759	3	87	11.4
Planning Division/2	88	75	7	40	65	97	7	42	43.9
Implementation, Monitoring and Evaluation Division	61	58	3	15	50	68	3	21	31.0
Statistics and Informatics Division	261	239	11	93	172	298	18	98	33.1
Ministry of Foreign Affairs	1,521	1,485	78	693	1,158	1,557	42	215	13.8
Sub-total = LGRD	7,324	7,236	715	3,600	6,548	7,570	508	3,041	40.2
Local Government Division	6,200	6,142	680	3,151	5,311	6,397	466	2,696	42.1
Rural Development and Co-operatives Division	671	656	33	426	622	699	36	323	46.2
Ministry of Chittagong Hill Tracts Affairs	453	438	2	23	615	475	6	23	4.8
Sub-total = Defence	40,190	36,331	1,966	15,752	33,418	40,730	2,120	17,383	42.7
Ministry of Defence - Defence Services	38,284	34,552	1,898	14,920	31,637	38,798	2,054	16,629	42.9
Ministry of Defence - Others Services	1,861	1,743	64	812	1,747	1,886	64	737	39.1
Armed Forces Division	45	36	4	20	34	46	2	17	38.0
Sub-total=POS	28,812	27,575	2,012	14,520	25,940	30,208	1,882	14,746	48.8
Supreme Court	237	237	16	130	230	248	16	119	47.9
Law and Justice Division	1,766	1,470	87	678	1,148	1,866	94	865	46.3
Public Security Division	23,981	23,353	1,751	12,488	22,325	25,169	1,613	12,471	49.6
Legislative and Parliamentary Affairs Division	41	40	1	21	34	40	2	24	59.6
Anti Corruption Commission	166	148	10	69	123	179	10	64	35.6

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)	Actual FY24	Budget FY25	Actual FY25 (February)	Actual FY25 (upto February)	Actual FY25 (up to February) as % Budget FY25
Security Services Division	2,621	2,327	147	1,134	2,081	2,706	148	1,203	44.5
Sub-total = Edu	57,394	55,837	4,267	31,580	51,107	60,575	4,748	31,130	51.4
Ministry of Primary and Mass Education	22,704	22,360	1,923	11,531	19,000	22,684	2,135	10,988	48.4
Secondary and Higher Education Division	25,931	25,179	1,657	15,385	24,398	28,567	2,057	15,387	53.9
Ministry of Science and Technology	627	618	21	364	553	686	10	335	48.8
Information and Communication Technology Division	352	317	5	173	287	424	7	118	27.9
Technical and Madrasah Education Division	7,779	7,364	661	4,127	6,869	8,215	538	4,301	52.4
Sub-total = Health	22,587	18,446	1,049	8,407	15,173	21,217	1,226	8,449	39.8
Health Services Division	17,221	14,186	835	6,397	11,580	16,384	841	6,374	38.9
Medical Education and Family Welfare Division	5,367	4,260	215	2,010	3,592	4,834	385	2,074	42.9
Sub-total = SSW	31,343	31,722	2,239	13,978	30,644	33,234	2,345	14,305	43.0
Ministry of Social Welfare	11,033	10,945	1,105	4,795	10,572	11,894	94	5,132	43.1
Ministry of Women and Children Affairs	3,778	3,800	299	800	3,726	4,347	171	1,087	25.0
Ministry of Food	5,084	5,558	253	3,547	5,567	5,338	1,442	3,968	74.3
Ministry of Disaster Management and Relief	5,532	5,518	404	1,561	4,974	5,675	23	193	3.4
Ministry of Liberation Affairs	5,916	5,901	179	3,275	5,805	5,980	615	3,925	65.6
Sub-total = HCS	1,949	1,833	156	518	1,661	1,983	222	619	31.2
Ministry of Housing and Public Works	1,949	1,833	156	518	1,661	1,983	222	619	31.2
Sub-total = RCRA	2,535	2,484	168	1,264	2,200	2,654	85	1,188	44.8
Ministry of Information	839	810	40	433	735	851	-32	400	47.0
Ministry of Cultural Affairs	437	416	25	212	393	455	18	206	45.3
Ministry of Religious Affairs	333	336	41	190	324	370	44	153	41.5
Ministry of Youth and Sports	927	922	61	429	748	978	55	428	43.8
Sub-total = FE	133	128	6	48	92	142	6	50	35.4
Energy and Mineral Resources Division	83	80	5	35	67	89	5	34	37.8
Power Division	50	48	1	13	25	53	1	17	31.3
Sub-total = Agr	27,354	35,108	770	17,708	33,645	27,503	3,015	19,717	71.7
Ministry of Agriculture/3	20,770	28,681	187	14,786	27,722	20,790	2,746	17,067	82.1
Ministry of Fisheries and Livestock	1,813	1,761	83	752	1,617	1,894	81	661	34.9
Ministry of Environment and Forest	788	762	107	453	711	728	44	323	44.4
Ministry of Land	1,533	1,492	88	691	1,215	1,584	85	668	42.2
Ministry of Water Resources	2,450	2,411	306	1,026	2,380	2,507	59	997	39.8
Sub-total = IES	1,487	1,350	68	648	1,161	1,569	119	682	43.5
Ministry of Commerce	285	274	11	119	218	301	10	102	33.8
Ministry of Labour and Employment	223	165	9	76	133	214	9	78	36.4
Ministry of Industries	370	335	3	168	320	359	68	229	63.7
Ministry of Expatriates' Welfare and Overseas Employment	392	365	22	180	312	456	22	160	35.1
Ministry of Textiles and Jute	216	211	23	105	179	238	10	113	47.4
Sub-total = TC	11,813	11,558	695	5,141	9,982	12,652	655	5,131	40.6
Road Transport and Highways Division	5,648	5,561	423	2,225	4,912	6,101	374	1,456	23.9
Ministry of Railways	4,050	3,950	178	1,849	3,223	4,346	182	2,389	55.0
Ministry of Shipping	846	810	6	355	698	897	10	533	59.5
Ministry of Civil Aviation and Tourism	54	45	6	30	41	63	1	24	38.5
Posts and Telecommunications Division	1,206	1,184	82	681	1,104	1,235	88	727	58.8
Bridges Division	9	7	0	2	3	9	0	2	20.9
Sub-total = Interest	94,376	105,300	6,541	66,441	114,590	113,500	9,021	85,025	74.9
Domestic	82,000	89,500	5,972	57,392	99,606	93,000	8,200	73,387	78.9
Foreign	12,376	15,800	570	9,049	14,984	20,500	821	11,637	56.8
Total Operating Expenditure	475,281	453,229	25,616	216,651	412,171	506,972	34,853	258,364	51.0

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (upto February)	Budget FY25	Actual FY25 (upto February)	Actual FY24 (up to February) as % of Budget FY24	Actual FY25 (up to February) as % of Budget FY25
1	2	3	4	5	6	7	8	9
Pay and Allowances	80,463	77,894	68,749	41,692	81,579	42,214	51.8	51.7
Pay of Officers	13,316	11,737	10,324	6,799	12,758	7,142	51.1	56.0
Pay of Establishment	29,236	28,022	25,299	16,788	29,403	17,236	57.4	58.6
Allowances	37,911	38,135	33,125	18,105	39,419	17,836	47.8	45.2
Goods and Services	44,232	44,808	40,708	20,048	45,586	17,794	45.3	39.0
Supplies and Services	32,801	33,709	30,281	15,909	33,589	14,302	48.5	42.6
Repairs Maintenance and Rehabilitation	11,431	11,099	10,427	4,139	11,996	3,493	36.2	29.1
Interest Payments	94,376	105,300	114,590	66,441	113,500	85,025	70.4	74.9
Domestic	82,000	89,500	99,606	57,392	93,000	73,387	70.0	78.9
Foreign	12,376	15,800	14,984	9,049	20,500	11,637	73.1	56.8
Subsidies and Incentives and Current Transfers	209,902	202,858	173,914	79,602	222,063	108,368	37.9	48.8
Subsidies	84,002	85,906	72,841	29,663	88,015	52,635	35.3	59.8
Grants in Aid	72,059	65,064	59,968	31,829	76,627	31,281	44.2	40.8
Pensions and Gratuities	32,869	32,346	23,418	14,661	36,912	16,182	44.6	43.8
Others	5,747	4,316	3,488	2,157	5,284	1,277	37.5	24.2
Block Allocations	7,280	3,198	0	0	6,256	0	0.0	0.0
Unexpected	4,000	2,357	0	0	4,000	0	0.0	0.0
Others	3,280	841	0	0	2,256	0	0.0	0.0
Total Operating Recurrent Expenditure (A)	436,253	434,057	397,961	207,783	468,984	253,401	47.6	54.0
Acquisition of Assets and Works (B)	22,082	15,933	12,991	3,605	21,954	4,865	16.3	22.2
Acquisition of Assets	21,121	15,744	12,667	3,506	21,194	4,652	16.6	22.0
Acquisition of Land	961	190	324	100	759	213	10.4	28.0
Total - Augmented Operating Recurrent Expenditure (A+B):	458,335	449,991	410,952	211,388	490,937	258,266	46.1	52.6
Investments in Shares and Equities (C)	16,952	3,237	545	89	16,035	97	0.5	0.6
Share Capital	16,952	3,237	545	89	16,035	97	0.5	0.6
Foreign Financial Assests (F)	0	0	674	674	0	0	#DIV/0!	#DIV/0!
Total - Operating Capital Expenditure (B+C+F)	39,034	19,170	14,211	4,369	37,989	4,963	11.2	13.1
Total-Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	475,287	453,228	412,171	212,151	506,972	258,364	44.6	51.0

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 February	Actual FY24 (up to February)	Actual FY24	Budget FY25	Actual FY25 (February)	Actual FY25 (up to February)	Actual FY24 (upto February) as % of Revised Budget FY24	Actual FY25 (upto February) as % Budget FY25
Sub-total = GPS	19,895.73	33,096.28	772.31	4,203.96	12,652.07	22,342.00	403.68	3,526.68	12.70	15.78
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	175.54	1,127.69	2,019.86	3,606.15	18.06	536.36	33.67	14.87
Cabinet Division	7.52	1.79	0.00	0.01	1.43	16.87	0.00	0.01	0.44	0.08
Election Commission	282.45	600.91	27.95	117.70	209.07	436.80	8.65	84.56	19.59	19.36
Ministry of Public Administration	1,003.00	1,457.97	22.60	150.45	1,251.00	1,119.77	1.60	108.79	10.32	9.72
Public Service Commission	30.00	44.16	3.23	6.32	20.18	61.00	1.86	9.08	14.31	14.89
Finance Division	6,543.36	5,917.60	510.03	2,362.99	5,670.26	5,911.14	182.54	536.48	39.93	9.08
Internal Resources Division (IRD)	382.51	242.68	2.33	12.27	84.98	761.04	1.35	16.59	5.05	2.18
Financial Institutions Division	2,851.30	3,351.37	16.65	359.37	2,827.94	3,322.89	169.50	1,859.98	10.72	55.97
Economic Relations Division	65.61	47.31	1.78	5.93	41.97	48.78	0.75	3.18	12.53	6.53
Planning Division/2	4,794.61	17,456.76	0.56	18.61	53.99	6,395.46	1.21	8.13	0.11	0.13

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 February	Actual FY24 (up to February)	Actual FY24	Budget FY25	Actual FY25 (February)	Actual FY25 (up to February)	Actual FY24 (upto February) as % of Revised Budget FY24	Actual FY25 (upto February) as % Budget FY25
Implementation Monitoring and Evaluation Division	122.58	193.46	0.70	2.11	158.53	127.00	7.10	55.07	1.09	43.36
Statistics and Informatics Division	154.13	329.46	10.93	40.10	309.84	364.38	10.87	308.26	12.17	84.60
Ministry of Foreign Affairs	136.44	103.43	0.00	0.42	2.51	168.47	0.19	0.19	0.40	0.11
Sub-total = LGRD	42,017.10	44,017.33	1,935.81	13,233.38	37,952.69	40,381.28	2,041.11	10,006.56	30.06	24.78
Local Government Division	40,502.92	42,700.76	1,934.63	12,716.10	36,692.64	38,808.88	1,862.61	9,550.81	29.78	24.61
Rural Development and Co-operatives Division	762.47	581.93	1.18	191.76	561.18	647.57	12.29	214.58	32.95	33.14
Ministry of Chittagong Hill Tracts Affairs	751.71	734.64	0.00	325.52	698.87	924.83	166.21	241.17	44.31	26.08
Sub-total = Defence	1,542.25	1,471.47	31.05	364.93	1,430.47	1,284.44	22.00	103.72	24.80	8.08
Ministry of Defence - Defence Services	1,542.25	1,471.47	31.05	364.93	1,430.47	1,284.44	22.00	103.72	24.80	8.08
Sub-total=POS	3,454.72	3,383.11	220.37	1,229.78	2,757.32	3,311.13	175.67	678.18	36.35	20.48
Law and Justice Division	175.91	246.54	0.21	85.28	195.58	156.21	1.59	43.29	34.59	27.71
Public Security Division	1,716.06	1,771.76	38.45	394.61	1,235.48	1,707.91	18.66	111.48	22.27	6.53
Legislative and Parliamentary Affairs Division	2.00	2.50	0.08	0.88	2.38	4.50	0.31	1.71	35.04	38.02
Anti Corruption Commission	18.44	6.19	0.00	6.02	6.03	12.00	0.00	0.00	97.27	0.00
Security Services Division	1,542.31	1,356.12	181.63	742.99	1,317.84	1,430.51	155.11	521.70	54.79	36.47
Sub-total = Edu	46,743.99	33,174.71	1,937.64	11,483.00	29,182.43	50,579.85	1,884.14	11,729.06	34.61	23.19
Ministry of Primary and Mass Education	12,019.41	8,121.10	515.79	3,266.85	7,231.05	16,134.52	584.77	3,560.65	40.23	22.07
Secondary and Higher Education Division	16,905.71	8,952.55	342.57	3,102.82	7,877.59	15,541.50	143.82	2,232.54	34.66	14.37
Ministry of Science and Technology	12,980.13	11,415.51	832.01	3,693.86	10,655.23	12,886.70	927.62	4,951.91	32.36	38.43
Information and Communication Technology Division	2,015.93	2,065.72	195.06	825.57	2,004.74	2,448.66	67.94	502.90	39.97	20.54
Technical and Madrasah Education Division	2,822.81	2,619.83	52.22	593.91	1,413.82	3,568.47	159.99	481.06	22.67	13.48
Sub-total = Health	15,464.08	11,336.79	493.74	2,431.40	8,555.72	20,190.19	162.64	1,032.82	21.45	5.12
Health Services Division	12,210.07	9,345.49	308.21	1,923.40	7,362.91	13,741.33	143.22	952.40	20.58	6.93
Medical Education and Family Welfare Division	3,254.01	1,991.30	185.53	508.00	1,192.81	6,448.86	19.42	80.41	25.51	1.25
Sub-total = SSW	9,005.90	8,833.78	283.16	1,999.81	8,544.47	9,972.86	187.21	887.63	22.64	8.90
Ministry of Social Welfare	1,183.65	606.80	6.15	134.25	471.61	975.58	2.50	35.42	22.12	3.63
Ministry of Women and Children Affairs	976.32	915.97	35.17	319.40	1,175.66	874.94	2.00	245.55	34.87	28.06
Ministry of Food	932.05	913.14	9.95	34.80	847.57	1,299.52	5.96	21.65	3.81	1.67
Ministry of Disaster Management and Relief	4,586.43	5,070.42	172.22	1,101.48	4,878.73	5,327.99	117.38	432.07	21.72	8.11
Ministry of Liberation Affairs	1,327.45	1,327.45	59.67	409.89	1,170.90	1,494.83	59.37	152.94	30.88	10.23
Sub-total = HCS	5,479.47	5,192.61	303.64	1,659.21	4,881.51	4,945.97	55.92	1,050.59	31.95	21.24
Ministry of Housing and Public Works	5,479.47	5,192.61	303.64	1,659.21	4,881.51	4,945.97	55.92	1,050.59	31.95	21.24
Sub-total = RCRA	3,032.39	3,442.49	46.84	1,310.32	3,250.47	4,047.10	19.10	1,397.61	38.06	34.53
Ministry of Information	211.68	258.02	4.42	30.13	198.55	256.44	7.21	32.29	11.68	12.59
Ministry of Cultural Affairs	262.08	348.04	3.15	92.14	337.02	324.32	0.35	65.69	26.47	20.25
Ministry of Religious Affairs	2,176.15	2,234.74	20.64	1,073.72	2,217.83	2,232.26	0.00	1,141.79	48.05	51.15
Ministry of Youth and Sports	382.48	601.69	18.63	114.33	497.08	1,234.08	11.54	157.85	19.00	12.79
Sub-total = FE	34,686.48	28,189.97	2,797.59	8,807.26	28,283.36	30,174.29	1,675.01	12,503.16	31.24	41.44
Energy and Mineral Resources Division	911.44	1,062.52	0.00	83.50	1,162.72	997.59	0.87	111.37	7.86	11.16
Power Division	33,775.04	27,127.45	2,797.59	8,723.76	27,120.64	29,176.70	1,674.15	12,391.79	32.16	42.47
Sub-total = Agr	16,346.32	20,895.64	654.84	5,178.60	19,491.22	19,828.16	1,135.50	5,773.46	24.78	29.12
Ministry of Agriculture	4,347.97	4,594.37	200.57	1,550.52	4,247.40	6,423.92	162.09	1,295.75	33.75	20.17
Ministry of Fisheries and Livestock	2,427.15	2,143.27	21.48	326.43	1,987.78	2,393.94	49.33	279.04	15.23	11.66
Ministry of Environment and Forest	851.32	1,308.85	8.15	77.87	1,138.98	1,402.53	21.71	78.04	5.95	5.56
Ministry of Land	925.54	656.40	114.70	202.47	384.51	920.68	5.22	27.24	30.85	2.96
Ministry of Water Resources	7,794.34	12,192.75	309.93	3,021.31	11,732.55	8,687.09	897.16	4,093.39	24.78	47.12
Sub-total = IES	4,101.22	3,289.48	20.90	1,308.25	2,917.40	4,126.56	30.82	789.21	39.77	19.13
Ministry of Commerce	308.12	137.66	0.15	9.83	132.84	631.03	4.44	6.77	7.14	1.07
Ministry of Labour and Employment	123.79	208.47	2.23	89.67	110.55	248.36	2.67	24.54	43.01	9.88
Ministry of Industries	2,652.95	2,210.56	6.77	1,082.69	2,190.11	2,150.26	5.79	607.04	48.98	28.23
Ministry of Expatriates' Welfare and Overseas Employment	625.98	342.41	6.62	46.13	213.77	760.78	15.41	94.10	13.47	12.37
Ministry of Textiles and Jute	390.38	390.38	5.12	79.94	270.13	336.13	2.51	56.77	20.48	16.89
Sub-total = GPS	75,816.81	63,684.22	1,105.98	13,218.18	49,190.42	70,267.47	1,025.86	10,647.09	20.76	15.15
Road Transport and Highways Division	34,062.21	27,803.45	902.29	6,935.80	19,304.91	32,042.43	914.45	5,854.80	24.95	18.27

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 February	Actual FY24 (up to February)	Actual FY24	Budget FY25	Actual FY25 (February)	Actual FY25 (up to February)	Actual FY24 (upto February) as % of Revised Budget FY24	Actual FY25 (upto February) as % Budget FY25
Ministry of Railways	14,960.06	13,117.62	55.98	904.80	11,033.33	13,725.64	51.78	447.36	6.90	3.26
Ministry of Shipping	9,954.72	7,033.95	16.29	1,579.16	5,127.00	10,373.45	0.01	2,585.57	22.45	24.92
Ministry of Civil Aviation and Tourism	6,542.28	6,304.45	0.00	1,355.19	4,745.07	5,632.25	1.50	570.09	21.50	10.12
Posts and Telecommunications Division	1,233.28	1,503.27	8.66	191.81	1,494.68	1,184.87	21.12	389.95	12.76	32.91
Bridges Division	9,064.26	7,921.48	122.75	2,251.43	7,485.41	7,308.83	37.00	799.32	28.42	10.94
Total Development Revenue Expenditure	277,586.46	260,007.89	10,603.85	66,428.09	209,089.54	281,451.31	8,818.66	60,125.75	25.55	21.36

Appendix 5: Revenue Collection

(In Crore Taka)

Description	Actual FY22	Fiscal Year 2023-24					Fiscal Year 2024-25		
		Budget FY24	Revised Budget FY24	Actual FY24 (February)	Actual FY24 (up to February)	Actual FY24	Budget FY25	Actual FY25 (February)	Actual FY25 (up to February)
Tax Revenue (a+b)	327,780.8	449,998.2	429,000.0	27,326.9	223,445.1	369,318.3	494,999.0	28,581.0	228,032.4
a. NBR	319,844.3	429,999.7	410,000.5	26,693.4	218,336.6	361,452.2	480,000.0	27,810.1	222,833.2
a.1 Income	107,180.4	153,260.0	145,865.0	8,270.1	69,738.2	122,975.9	175,620.0	8,925.8	73,828.6
a.2 VAT	126,303.7	163,836.4	158,066.7	10,434.0	86,581.8	139,290.4	182,782.7	10,336.2	85,490.5
a.3 Supplementary	44,533.5	60,703.3	55,437.0	4,287.4	31,492.5	53,718.8	64,278.5	4,534.3	32,304.7
a.4 Import	36,181.7	46,015.0	43,876.0	3,029.9	25,299.1	38,631.7	49,464.0	3,074.9	25,141.3
a.4 Export	2.9	66.0	62.0	0.0	0.1	0.1	70.0	0.0	0.2
a.5 Excise	4,063.2	4,579.0	4,957.8	458.6	3,649.0	4,420.4	5,804.9	738.1	4,539.6
a.6 Other Taxes	1,579.0	1,540.0	1,736.0	213.3	1,576.0	2,414.9	1,980.1	200.8	1,528.3
b. Non-NBR	7,936.4	19,998.4	18,999.5	633.6	5,108.6	7,866.1	14,999.0	770.8	5,199.3
b.1 Narcotics & Liquor	565.5	457.7	1,000.0	47.3	382.2	589.1	500.0	56.9	471.0
b.2 Vehicles	1,688.0	3,000.0	2,550.0	144.3	1,113.0	1,790.4	1,500.0	157.5	1,172.4
b.3 Land Revenue	992.9	2,210.0	2,500.0	56.6	644.5	1,096.0	2,250.0	64.4	492.0
b.4 Stamp Duty	4,092.5	13,617.6	12,075.6	324.9	2,535.6	3,705.7	9,999.5	421.4	2,580.2
b.5 Surcharge	597.4	713.2	874.0	60.4	433.2	684.9	749.6	70.8	483.7
c. Non-tax Revenue	38,956.1	49,996.7	48,999.8	1,622.0	29,687.0	40,026.5	46,003.0	1,849.7	38,554.6
c.1 Dividend and Profit	1,745.5	9,346.3	9,416.1	69.7	11,265.1	12,439.5	7,675.9	38.0	16,299.7
c.2 Interest	5,314.9	7,521.3	12,056.2	60.2	1,332.9	2,144.8	6,113.8	107.2	3,516.8
c.3 Administrative Fees and Charges	2,681.5	5,864.2	5,093.4	212.8	1,779.9	2,583.3	5,803.0	246.4	1,705.5
c.4 Fines, Penalties and Forfeiture	1,248.1	984.7	575.7	129.4	1,088.4	1,512.4	643.3	97.5	708.4
c.5 Receipts for Services Rendered	6,002.0	8,698.4	6,779.9	434.1	4,064.3	5,888.6	9,124.8	334.3	3,431.5
c.6 Rents, Leases and Recoveries	1,110.0	548.1	1,480.9	37.9	624.3	1,242.3	727.2	42.6	751.8
c.7 Tolls and Levies	913.1	1,230.9	1,230.9	77.4	645.4	982.3	1,915.1	82.4	645.9
c.8 Non-Commercial Sales	2,242.1	4,046.7	2,839.0	187.8	1,432.3	2,256.7	3,461.4	201.5	1,392.3
c.9 Other Non-Tax Revenue and Receipts	17,452.8	11,665.4	9,220.7	395.1	7,308.6	10,792.9	10,432.3	695.0	9,982.0
c. 10 Capital Revenue	246.3	90.7	307.1	17.5	145.7	183.6	106.2	4.7	120.6
Total Revenue (a+b+c)	366,736.9	499,994.9	477,999.8	28,948.9	253,132.1	409,344.8	541,002.0	30,430.6	266,587.1
d. Tax-GDP Ratio (base 2015-16)	7.30	9.00	8.58	0.55	4.47	7.38	8.64	0.50	3.98
e. Revenue-GDP ratio (base 2015-16)	8.17	9.99	9.55	0.58	5.06	8.18	9.45	0.53	4.66

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY24/Budget FY24)*100	(Budget FY25/Actual FY24)*100	(Budget FY25/ Revised Budget FY24)*100	Share in Total Revenue Actual FY24	Actual FY25 (upto February/Actual FY24 up to February)*100	(Actual FY25 upto February/ Budget FY25)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	95.3	134.0	115.4	90.2	102.0	46.1
a. NBR	95.3	132.8	117.1	88.3	102.1	46.4
a.1 Income	95.2	142.8	120.4	30.0	105.8	42.0
a.2 VAT	96.5	131.2	115.6	34.0	98.7	46.8
a.3 Supplementary	91.3	119.7	115.9	13.1	102.6	50.3
a.4 Import	95.4	128.0	112.7	9.4	99.4	50.8
a.4 Export	93.9	47329.3	112.9	0.0	180.9	0.3
a.5 Excise	108.3	131.3	117.1	1.1	124.4	78.2
a.6 Other Taxes	112.7	82.0	114.1	0.6	97.0	77.2
b. Non-NBR	95.0	190.7	78.9	1.9	101.8	34.7

b.1 Narcotics & Liquor	218.5	84.9	50.0	0.1	123.2	94.2
b.2 Vehicles	85.0	83.8	58.8	0.4	105.3	78.2
b.3 Land Revenue	113.1	205.3	90.0	0.3	76.3	21.9
b.4 Stamp Duty	88.7	269.8	82.8	0.9	101.8	25.8
b.5 Surcharge	122.5	109.4	85.8	0.2	111.6	64.5
c. Non-tax Revenue	98.0	114.9	93.9	9.8	129.8	83.8
c.1 Dividend and Profit	100.7	61.7	81.5	3.0	8.1	11.8
c.2 Interest	160.3	285.1	50.7	0.5	1421.1	309.8
c.3 Administrative Fees and Charges	86.9	224.6	113.9	0.6	95.8	29.4
c.4 Fines Penalties and Forfeiture	58.5	42.5	111.7	0.4	65.1	110.1
c.5 Receipts for Services Rendered	77.9	155.0	134.6	1.4	84.0	37.4
c.6 Rents Leases and Recoveries	270.2	58.5	49.1	0.3	120.4	103.4
c.7 Tolls and Levies	100.0	195.0	155.6	0.2	100.1	33.7
c.8 Non-Commercial Sales	70.2	153.4	121.9	0.6	95.9	39.7
c.9 Other Non-Tax Revenue and Receipts	79.0	96.7	113.1	2.6	136.5	95.6
c.10 Capital Revenue	338.6	57.9	34.6	0.0	82.8	113.6
Total Revenue (a+b+c)	95.6	132.2	113.2	100.0	105.3	49.3

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

For Suggestions:

anarul@gmail.com

labanya16262@gmail.com