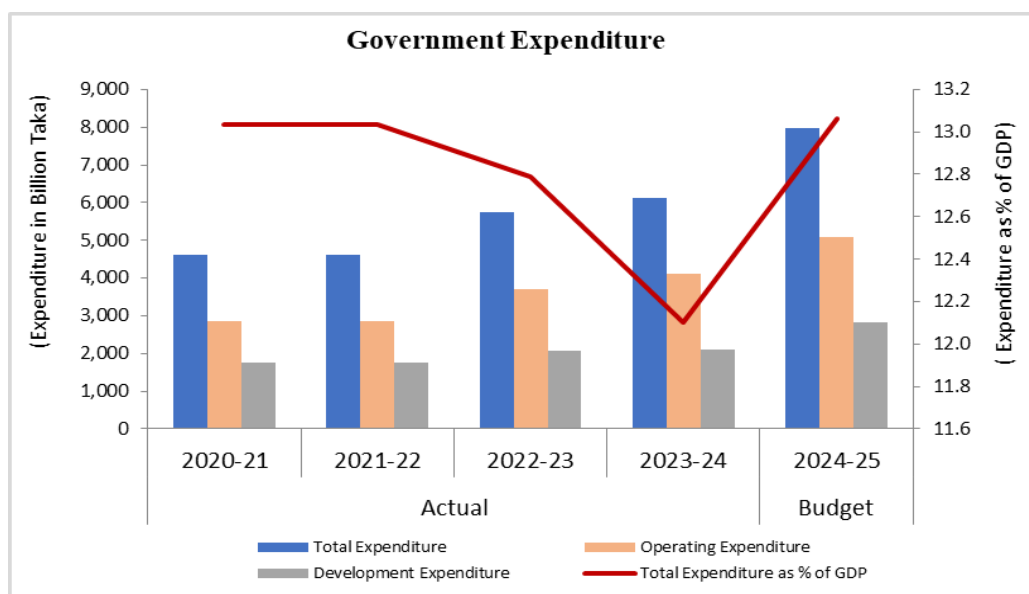


Monthly Report on Fiscal Position

October 2024

(Fiscal Year 2024-25)



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 4. October 2024, Fiscal Year 2024-25

CONTENTS

<i>Monthly Report on Fiscal Position</i>	<i>5</i>
<i>1.0 Operating Expenditure</i>	<i>5</i>
1.1 Operating Expenditure: General Classification	5
<i>1.1.1 Sector-wise Allocation & Growth</i>	<i>5</i>
<i>1.1.2 Broad Sector-wise Allocation</i>	<i>5</i>
<i>1.1.3 Sectors' Share in Resource Utilization</i>	<i>6</i>
<i>1.1.4 Sector-wise Utilization.....</i>	<i>6</i>
<i>1.1.5 Ministry-wise Utilization</i>	<i>7</i>
1.2 Operating Expenditure: Economic Classification	7
<i>2.0 Development Expenditure</i>	<i>7</i>
2.1 Allocation & Utilization Pattern of Development Expenditure.....	7
2.2 Broad Sector wise Utilization Pattern	8
2.3 Ministry wise Utilization Pattern	8
<i>3.0 Revenue Collection</i>	<i>9</i>
3.1 Total Revenue	9
3.2 NBR Tax Revenue.....	10
<i>4.0 Budget Deficit</i>	<i>10</i>
<i>5.0 Financing.....</i>	<i>11</i>

List of Figures

Figure 1: Sector Share in Resource Utilization in FY25.....	6
Figure 2: Operating Expenditure	6
Figure 3: Actual Expenditure According to Economic classification FY25 (Up to October 2024).....	7
Figure 4: Share of Different Categories in Total Actual Expenditure FY25 (Up to October 2024).....	7
Figure 5: Broad Sector Wise Share in Development Expenditure	8
Figure 6: Sources of Revenue Collection	9
Figure 7: Share Among NBR Taxes.....	10
Figure 8: Sources Of Financing Deficit	11

List of Tables

Table1: OperatingExpenditure Pattern By Sector	5
Table 2: Broad Sectorwise Allocation.....	6
Table 3: Allocation & Utilization Pattern of Development Expenditure.....	8
Table 4: Revenue Collection Position	9
Table 5: Budget Deficit.....	10
Table 6: Financing Budget Deficit	11

List of Appendix

Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure	12
Appendix 2: Ministry Wise Operating Expenditure.....	12
Appendix 3: Operating Expenditure by Economic Classification.....	14
Appendix 4: Development expenditure: Ministry-wise expenditure pattern	14
Appendix 5: Revenue Collection.....	16
Appendix 6:Revenue Receipts (Growth Scenario).....	16

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 October, 2024 in the current fiscal year (FY25) is 24.6 percent of the operating budget estimates. Actual development expenditure during the same period is 5.83 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 October 2024, 24.0 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (77.7 percent). In the same period, total NBR tax collection is 21.0 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 October 2024, in FY25, overall balance (excluding grants) witnessed a negative value which was 0.23 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 October)	Actual FY25 (up to October) 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	18,918	12.3
LGRD	7,324	7,236	6,548	1.6	90.5	7,570	103.4	104.6	115.6	1,603	21.2
Defense	40,190	36,331	33,416	8.1	92.0	40,730	101.3	112.1	121.9	7,782	19.1
POS	28,812	27,575	26,012	6.3	94.3	30,208	104.8	109.5	116.1	6,877	22.8
Edu	57,394	55,837	51,101	12.4	91.5	60,575	105.5	108.5	118.5	14,481	23.9
Health	22,587	18,446	15,173	3.7	82.3	21,217	93.9	115.0	139.8	3,796	17.9
SSW	31,343	31,722	31,064	7.5	97.9	33,234	106.0	104.8	107.0	4,753	14.3
Housing	1,949	1,833	1,660	0.4	90.6	1,983	101.8	108.2	119.4	177	8.9
RCRA	2,535	2,484	2,159	0.5	86.9	2,654	104.7	106.8	122.9	522	19.7
F&E	133	128	92	0.0	72.0	142	107.2	111.1	154.2	26	18.6
Agri	27,354	35,108	33,645	8.2	95.8	27,503	100.5	78.3	81.7	4,672	17.0
IES	1,487	1,350	1,054	0.3	78.1	1,569	105.5	116.3	148.8	335	21.4
TC (Tarns & Com)	11,813	11,558	9,794	2.4	84.7	12,652	107.1	109.5	129.2	2,166	17.1
Interest Payment	94,376	105,300	114,756	27.9	109.0	113,500	120.3	107.8	98.9	58,494	51.5
Total	475,281	453,229	411,719	100	90.8	506,972	106.7	111.9	123.1	124,602	24.6

Some of the noteworthy features are:

- For FY25, budget allocation was raised by 11.86 percent over the FY24 revised budget estimates and 6.67 percent over the original budget;
- Up to October 202, overall operating expenditure is 24.6 %. Spending in Interest payment has been the highest which is 51.5 % of allocated budget. Spending on Education (Edu) is 23.9%, Public Order & Safety is 22.8%, IES 21.4 % & LGRD is 21.2%. Sectors like Housing, General Public Services, Social Security and Welfare, etc. have shown relatively lower expenditures under operating expenses category.

1.1.2 Broad Sector-wise Allocation

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

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual Expenditure FY24	35.2	25.6	2.4	8.2	27.9	0.8
Sector Share in Budget FY25	44.3	24.6	2.5	5.4	22.4	0.8
Sector share in Actual Expenditure FY25 (Up to October)	26.9	19.9	1.8	3.7	46.9	0.7

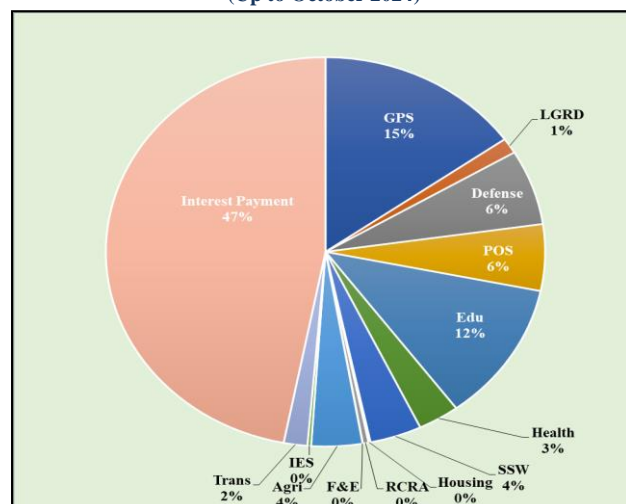
Note:

(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 sector has increased and allocations against all other categories have been reduced in comparison to the actual expenditure in FY24;
- Till October 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 October 2024)



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

- Individually the largest share goes to Interest Payment (47 percent) followed by General Public Service (15 percent), Education (12 percent), Defense (06 percent) and Public Order & Safety (06 percent).
- On the otherhand, smallest allocations goes in the Transport (1.7%), LGRD (1.13%), RCRA (0.4%), IES (0.3%), Housing (0.1%) and Fuel & Energy (0.02%) sectors.

1.1.4 Sector-wise Utilization

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

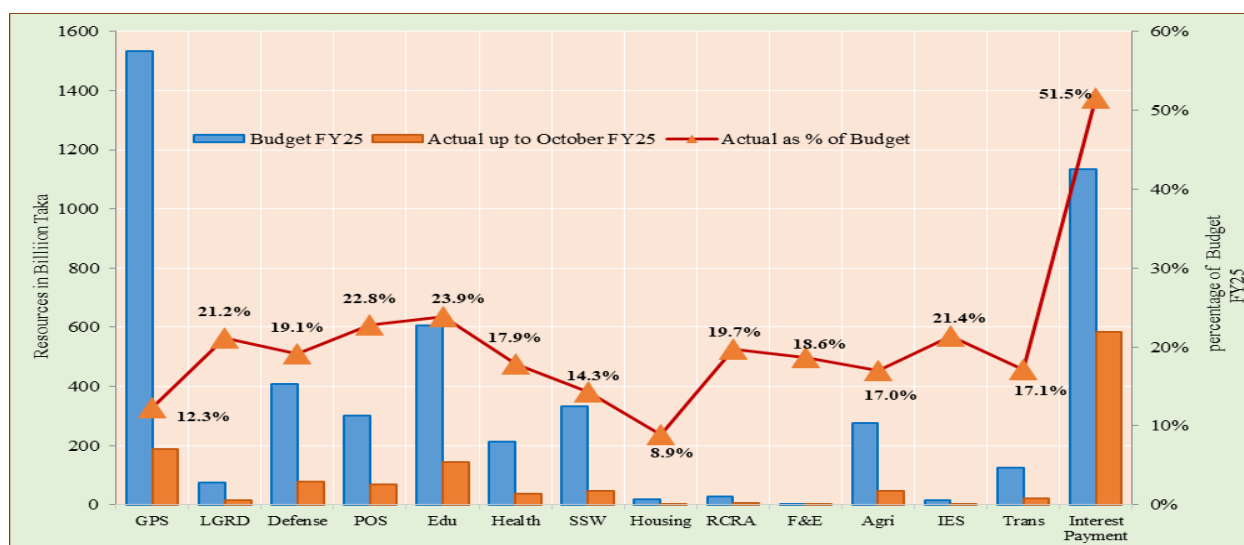


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (51.5%), Education (23.9%), Public Order and Safety (22.8%), IES (21.4%) LGRD (21.2%) Defense (19.1%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY25), actual spending (operating) up to October is 24.6 percent of the budget estimate, which is also 27.49 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 October 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 in FY25 (upto October 2024)

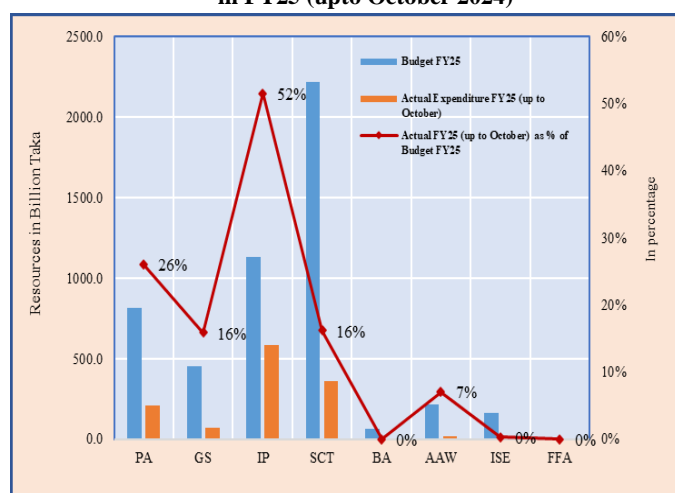
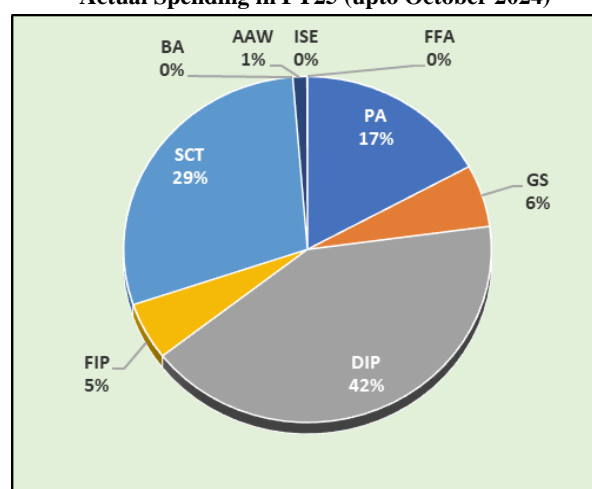


Figure 4: Share of Different Categories in Total Actual Spending in FY25 (upto October 2024)



Up to October 2024, utilization rate of total operating expenditure was 24.6 percent. The major categories were Domestic interest payment (42%), subsidies & cash transfers (29%), Pay & allowances (17%) 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. Allocations and utilization pattern of development **expenditure**³ is shown in **Table 3**.

- Up to October 2025, actual expenditure is 5.83 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 9.22 percent of the revised budget.
- During this period, RCRA (17.11 percent), HCS (11.44 percent) & AFL (9.99) sector made the highest utilization of allocated resources.
- Sectors with largest allocation for FY 25 are Transport & Communication, Education and LGRD.

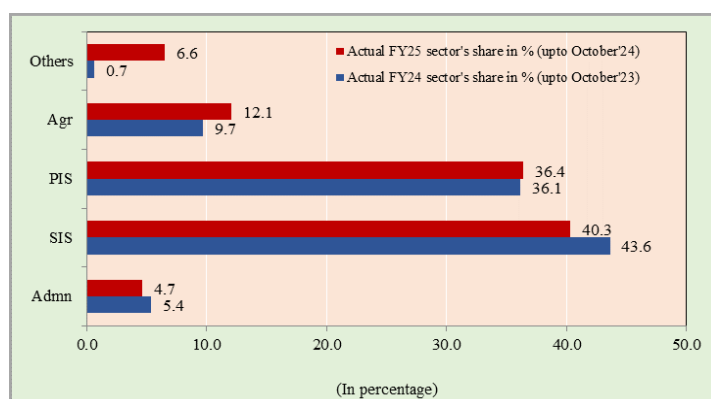
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2023-24						Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to October)	Sector's Share (%) in Actual FY24 (upto October)	Actual FY24 as % of Revised FY24	Budget FY25	Actual FY25 (up to October)	Budget FY25 as % of Revised FY24	Budget FY25 as % of Actual FY24	Actual FY25 (upto October as % of Budget FY25)	Actual FY25 sector's share in % (up to October)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	19,896	33,096	12,650	722	3.01	38.22	22,342	689	67.51	176.62	3.08	4.19
LGRD	42,017	44,017	38,040	4,898	20.43	86.42	40,381	2,862	91.74	106.15	7.09	17.43
Defence	1,542	1,471	1,430	35	0.15	97.21	1,284	19	87.29	89.79	1.46	0.11
POS	3,455	3,383	2,757	529	2.21	81.48	3,311	60	97.87	120.11	1.80	0.36
Edu	46,744	33,175	29,183	3,033	12.65	87.97	50,580	2,570	152.47	173.32	5.08	15.65
Health	15,464	11,337	8,556	805	3.36	75.47	20,190	419	178.09	235.98	2.07	2.55
SSW	9,006	8,834	8,890	926	3.86	100.64	9,973	204	112.89	112.18	2.04	1.24
HCS	5,479	5,193	4,882	796	3.32	94.01	4,946	566	95.25	101.32	11.44	3.44
RCRA	3,032	3,442	3,250	646	2.69	94.42	4,047	693	117.56	124.51	17.11	4.22
FE	34,686	28,190	28,284	2,435	10.15	100.33	30,174	2,557	107.04	106.68	8.47	15.57
AFL	16,346	20,896	19,500	2,334	9.73	93.32	19,828	1,981	94.89	101.68	9.99	12.06
IES	4,101	3,289	2,917	590	2.46	88.69	4,127	384	125.45	141.45	9.30	2.34
TC	75,817	63,684	49,190	6,226	25.97	77.24	70,267	3,421	110.34	142.85	4.87	20.83
Total	277,586	260,008	209,529	23,974	100.00	80.59	281,451	16,423	108.25	134.33	5.83	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 October, 2024 is presented in **Figure 5**.

- From the graph it appears that up to October, 2024 the maximum share of spending went to Social Infrastructure (40.3 percent) followed by Physical Infrastructure (36.4 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

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.

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

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

Table 4: Revenue Collection Position

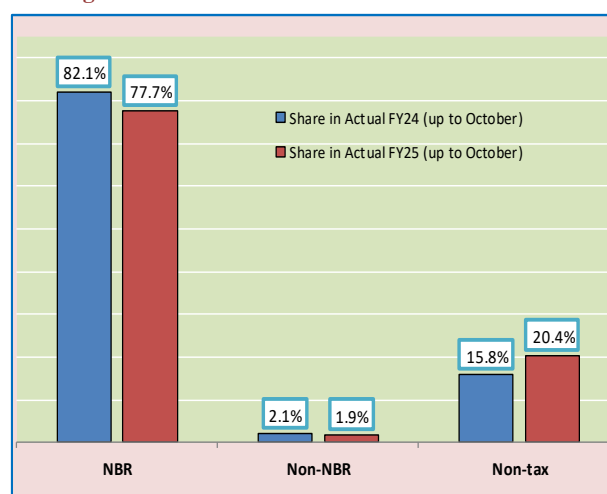
(In Crore Taka)

Description	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24	Actual (October)	Actual FY24 (upto October)	Budget FY25	Actual FY25 (October)	Actual FY24 (upto October)	Actual FY25 (upto October) as % of Budget FY25
Tax Revenue (a+b)	449,998	429,000	369,324	27,544	105,391	494,999	27,227	103,287	20.9
a. NBR	430,000	410,001	361,458	26,874	102,756	480,000	26,555	100,830	21.0
a.1 Income	153,260	145,865	122,975	8,031	31,152	175,620	8,132	31,393	17.9
a.2 VAT	163,836	158,067	139,289	11,151	42,692	182,783	10,570	41,306	22.6
a.3 Supplementary Duty	60,703	55,437	53,719	3,984	14,830	64,278	4,338	14,212	22.1
a.4 Import	46,015	43,876	38,640	3,300	12,719	49,464	3,122	12,547	25.4
a.5 Export duty	66	62	0	0	0	70	0	0	0.1
a.6 Excise	4,579	4,958	4,420	165	628	5,805	204	644	11.1
a.7 Other Taxes	1,540	1,736	2,415	243	735	1,980	190	729	36.8
b. Non-NBR	19,998	19,000	7,866	670	2,635	14,999	672	2,457	16.4
c. Non-tax Revenue	49,997	49,000	39,256	1,996	19,820	46,003	2,583	26,536	57.7
Total Revenue (a + b + c)	499,995	478,000	408,580	29,540	125,211	541,002	29,810	129,823	24.0
d. Tax-GDP Ratio (base 2015-16)	8.91	8.50	7.32	0.55	2.09	8.64	0.48	1.80	-
e. Revenue-GDP ratio (base 2015-16)	9.90	9.47	8.09	0.59	2.48	9.45	0.52	2.27	-

- Total revenue collection in FY24 was 8.09 percent of GDP and 85.5 percent of the revised budget target.
- Up to October 2024, total revenue collection increased by 3.7 percent compared to the corresponding period of the previous fiscal year (FY24) and achievement as to annual target is 24.0 percent.
- In FY25, total revenue is estimated to be 9.45 percent of GDP which is about 13.18 percent higher than the revised budget of FY24, and 32.4 percent higher than the actual revenue collection in FY24.

- ❖ In FY25 major share of the government revenue comes from NBR sources (77.7 percent up to October 2024).
- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue are -1.87 percent and -6.76 percent respectively.
- ❖ On the other hand, non-tax revenue collection grew by 33.89 percent compared to the corresponding period of the previous fiscal year.
- ❖ For tax and non-tax revenue, achievements as to the annual target were 20.9 and 57.7 percent respectively (upto October 2024 in FY25).

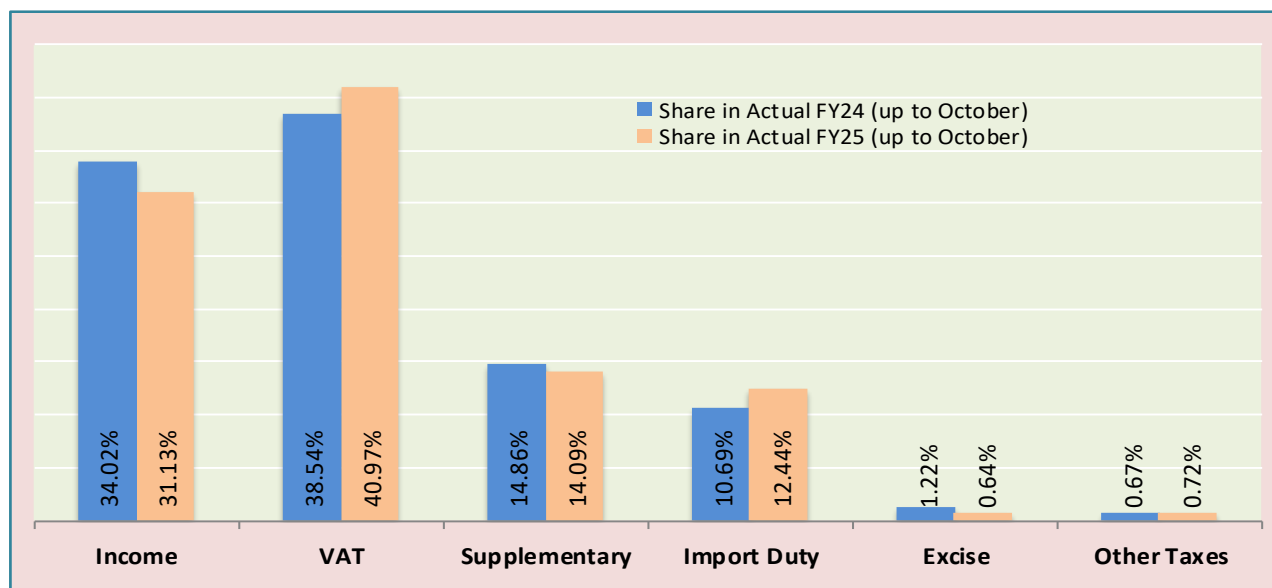
Figure 6: Sources of Revenue Collection



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 7.32 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 34.03 percent higher than the actual collection of the FY24.
- In FY25(up to October 2024), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.97 percent was collected from VAT, 31.13 percent from Income Tax, 14.09 percent from Supplementary Duty, 12.44 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 October)	Actual FY25 (upto October)
	Budget FY24	Revised FY24	Actual (October)	Actual FY24	Budget FY25	Actual (October)		
1	2	3	4	5	6	7	8	9
Revenues	499,995	478,000	29,559	409,048	541,002	30,832	125,236	131,161
Tax Revenue	449,998	429,000	27,563	369,782	494,999	28,100	105,416	104,475
Non-Tax Revenue	49,997	49,000	1,996	39,266	46,003	2,732	19,820	26,687
Foreign Grants	3,900	3,500	0	6,247	4,400	38	537	805
Revenue and Foreign Grants	503,895	481,500	29,559	415,295	545,402	30,869	125,774	131,967
Operating Expenditure	475,281	453,228	30,153	411,216	506,971	42,037	98,665	124,620
Net Outlay for Food Account Operation	502	-1,234	-227	-643	119	246	2,412	4,428
Loans & Advances (Net)	8,420	2,417	-922	-8,581	8,457	-391	-2,793	-1,427
Development Expenditure	277,582	260,007	8,434	209,529	281,453	5,857	23,974	16,426
Development Program financed from Revenue Budget	3,768	4,378	17	4,250	5,943	31	167	72

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

Non-ADP Project	7,986	7,853	0	7,113	7,627	157	9	157
Annual Development Programme	263,000	245,000	8,201	195,673	265,000	5,669	23,514	16,197
Non-ADP FFW and Transfer	2,828	2,775	217	2,494	2,884	0	283	0
Total Expenditure	761,785	714,418	37,439	611,521	797,000	47,749	122,258	144,047
Overall Balance (Including Grants)	-257,890	-232,918	-7,880	-196,227	-251,598	-16,880	3,515	-12,081
(In percent of GDP, base 2015-16)	-5.11	-4.61	-0.16	-3.89	-4.39	-0.29	0.07	-0.21
Overall Balance (Excluding Grants)	-261,790	-236,418	-7,880	-202,473	-255,998	-16,917	2,978	-12,886
(In percent of GDP, base 2015-16)	-5.19	-4.68	-0.16	-4.01	-4.47	-0.30	0.06	-0.23

- In FY24, actual budget deficit (excluding grants) as percentage of GDP was 4.01 percent. Including grants it was 3.89 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 October, 2024 (excluding grants) witnesses a negative value which was 0.23 percent of GDP.

5.0 Financing

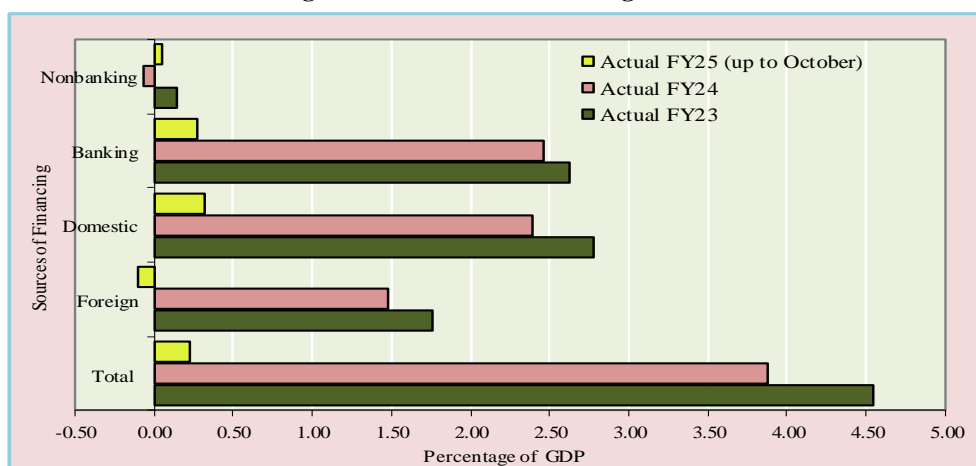
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

Description	Year: 2023-24				Year:2024-25		(In crore taka)	
	Budget FY24	Revised FY24	Actual (October)	Actual FY24	Budget FY25	Actual (October)	Actual FY24 (upto October)	Actual FY25 (up to October)
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	102,490	76,293	1,248	74,588	90,700	-2,567	-363	-5,668
1.1 Foreign Borrowing	127,190	102,693	2,692	97,037	127,200	1,262	6,865	5,296
1.2 Amortization	-24,700	-26,400	-1,444	-22,449	-36,500	-3,829	-7,228	-10,965
2.0 Domestic Borrowing	155,395	156,625	6,578	121,037	160,900	19,417	-3,415	18,450
2.1Borrowing from Banking System (Net)	132,395	155,935	-704	124,150	137,500	16,715	5,911	15,651
2.1.1 Long-Term Debt (Net)	86,580	95,743	2,756	77,400	72,682	11,216	10,604	36,547
2.1.2 Short-Term Debt (Net)	45,815	60,192	-3,461	46,750	64,818	5,499	-4,694	-20,896
2.2 Non-Bank Borrowing (Net)	23,000	690	7,283	-3,113	23,400	2,702	-9,326	2,799
2.2.1 National Savings Schemes (Net)	18,000	-7,310	-1,099	-17,999	15,400	4,739	-2,327	14,678
2.2.2 Others	5,000	8,000	8,381	14,886	8,000	-2,037	-6,999	-11,879
Total - Financing:	257,885	232,918	7,826	195,625	251,600	16,850	-3,778	12,782
(In percent of GDP) (base: 2015-16):	5.11	4.61	0.16	3.88	4.39	0.29	-0.07	0.22

Figure 8: Sources of Financing Deficit

- For FY25 (upto October), net foreign borrowing is negative and domestic borrowing is postuive;
- Over all, total financing is positive in the same period.



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 (October)	Actual FY24 (up to October)	Actual FY24	Budget FY25	Actual FY25 (October)	Actual FY25 (up to October)
General Public Services	147,984	118,321	2,931	16,548	85,244	153,434	9,450	18,918
LGRD	7,324	7,236	381	1,185	6,548	7,570	457	1,603
Defence	40,190	36,331	2,264	7,720	33,416	40,730	2,748	7,782
Public Order and safety	28,812	27,575	1,844	6,614	26,012	30,208	1,844	6,877
Education & technology	57,394	55,837	5,367	15,326	51,101	60,575	3,548	14,481
Health	22,587	18,446	1,148	3,832	15,173	21,217	1,046	3,796
Social Security and Welfare	31,343	31,722	3,944	6,089	30,644	33,234	3,059	4,753
Housing	1,949	1,833	69	204	1,660	1,983	64	177
Recreation, Culture and Religious Affairs	2,535	2,484	154	555	2,159	2,654	239	522
Fuel and Energy	133	128	8	22	92	142	8	26
Agriculture	27,354	35,108	1,444	6,297	33,645	27,503	2,741	4,672
Industrial & Economic Services	1,487	1,350	66	282	1,054	1,569	114	335
Transport and Communication	11,813	11,558	890	2,231	9,794	12,652	609	2,166
Interest Payment	94,376	105,300	9,644	31,758	114,673	113,500	16,106	58,494
Total – Operating Expenditure	475,281	453,229	30,153	98,665	411,216	506,972	42,034	124,602

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 (October)	Actual FY24 (up to October)	Actual FY24	Budget FY25	Actual FY25 (October)	Actual FY25 (upto October)	Actual FY25 (up to October) as % Budget FY25
Sub-total = GPS	147,984	118,321	2,931	16,548	85,244	153,434	9,450	18,918	12.3
Office of the President	32	29	2	7	24	33	2	8	23.3
Parliament	335	323	19	69	257	345	5	41	11.9
Prime Minister's Office	931	939	88	286	847	994	68	246	24.8
Cabinet Division	103	92	5	18	68	105	3	11	10.7
Election Commission	2,124	4,168	30	143	3,981	793	29	166	21.0
Ministry of Public Administration	3,536	3,674	178	615	2,746	4,137	164	593	14.3
Public Service Commission	101	98	4	22	86	105	12	22	20.7
Finance Division	134,981	103,786	2,459	14,070	73,656	141,591	9,010	17,236	12.2
Internal Resources Division	3,113	2,546	86	421	1,504	2,456	97	363	14.8
Financial Institutions Division	98	93	4	26	84	95	1	16	17.4
Economic Relations Division	699	716	3	732	1,287	759	4	62	8.1
Planning Division/2	88	75	4	16	65	97	4	19	19.4
Implementation, Monitoring and Evaluation Division	61	58	2	6	50	68	6	11	15.6
Statistics and Informatics Division	261	239	15	45	172	298	14	43	14.3
Ministry of Foreign Affairs	1,521	1,485	31	73	417	1,557	31	81	5.2
Sub-total = LGRD	7,324	7,236	381	1,185	6,548	7,570	457	1,603	21.2
Local Government Division	6,200	6,142	283	928	5,311	6,397	356	1,425	22.3
Rural Development and Co-operatives Division	671	656	96	245	622	699	97	169	24.2
Ministry of Chittagong Hill Tracts Affairs	453	438	2	12	615	475	4	9	1.8
Sub-total = Defence	40,190	36,331	2,264	7,720	33,416	40,730	2,748	7,782	19.1
Ministry of Defence - Defence Services	38,284	34,552	2,136	7,259	31,637	38,798	2,640	7,487	19.3
Ministry of Defence - Others Services	1,861	1,743	125	453	1,745	1,886	105	288	15.3
Armed Forces Division	45	36	2	8	34	46	3	7	16.2
Sub-total=POS	28,812	27,575	1,844	6,614	26,012	30,208	1,844	6,877	22.8
Supreme Court	237	237	22	64	230	248	16	55	22.4
Law and Justice Division	1,766	1,470	95	328	1,148	1,866	101	504	27.0
Public Security Division	23,981	23,353	1,570	5,656	22,449	25,169	1,565	5,700	22.6
Legislative and Parliamentary Affairs Division	41	40	5	12	34	40	5	12	29.9

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (October)	Actual FY24 (up to October)	Actual FY24	Budget FY25	Actual FY25 (October)	Actual FY25 (upto October)	Actual FY25 (up to October) as % Budget FY25
Anti Corruption Commission	166	148	8	31	123	179	11	30	16.7
Security Services Division	2,621	2,327	144	523	2,028	2,706	146	577	21.3
Sub-total = Edu	57,394	55,837	5,367	15,326	51,101	60,575	3,548	14,481	23.9
Ministry of Primary and Mass Education	22,704	22,360	1,896	5,446	19,000	22,684	1,254	5,087	22.4
Secondary and Higher Education Division	25,931	25,179	2,890	7,742	24,398	28,567	1,678	7,113	24.9
Ministry of Science and Technology	627	618	49	154	548	686	58	113	16.4
Information and Communication Technology Division	352	317	45	93	287	424	18	57	13.5
Technical and Madrasah Education Division	7,779	7,364	488	1,891	6,869	8,215	541	2,112	25.7
Sub-total = Health	22,587	18,446	1,148	3,832	15,173	21,217	1,046	3,796	17.9
Health Services Division	17,221	14,186	816	2,812	11,580	16,384	810	2,921	17.8
Medical Education and Family Welfare Division	5,367	4,260	332	1,020	3,592	4,834	237	875	18.1
Sub-total = SSW	31,343	31,722	3,944	6,089	30,644	33,234	3,059	4,753	14.3
Ministry of Social Welfare	11,033	10,945	1,892	2,102	10,572	11,894	1,673	1,844	15.5
Ministry of Women and Children Affairs	3,778	3,800	33	253	3,726	4,347	364	423	9.7
Ministry of Food	5,084	5,558	1,283	1,598	5,567	5,338	561	574	10.7
Ministry of Disaster Management and Relief	5,532	5,518	214	354	4,974	5,675	40	87	1.5
Ministry of Liberation Affairs	5,916	5,901	522	1,781	5,805	5,980	422	1,825	30.5
Sub-total = HCS	1,949	1,833	69	204	1,660	1,983	64	177	8.9
Ministry of Housing and Public Works	1,949	1,833	69	204	1,660	1,983	64	177	8.9
Sub-total = RCRA	2,535	2,484	154	555	2,159	2,654	239	522	19.7
Ministry of Information	839	810	54	181	723	851	67	178	20.9
Ministry of Cultural Affairs	437	416	21	100	393	455	65	111	24.3
Ministry of Religious Affairs	333	336	11	51	294	370	7	41	11.0
Ministry of Youth and Sports	927	922	67	223	748	978	100	193	19.7
Sub-total = FE	133	128	8	22	92	142	8	26	18.6
Energy and Mineral Resources Division	83	80	4	15	67	89	4	16	17.7
Power Division	50	48	4	7	25	53	4	11	20.2
Sub-total = Agr	27,354	35,108	1,444	6,297	33,645	27,503	2,741	4,672	17.0
Ministry of Agriculture/3	20,770	28,681	977	5,053	27,722	20,790	2,478	3,666	17.6
Ministry of Fisheries and Livestock	1,813	1,761	94	303	1,617	1,894	128	337	17.8
Ministry of Environment and Forest	788	762	46	186	711	728	39	154	21.2
Ministry of Land	1,533	1,492	93	330	1,215	1,584	88	316	19.9
Ministry of Water Resources	2,450	2,411	233	426	2,380	2,507	8	199	7.9
Sub-total = IES	1,487	1,350	66	282	1,054	1,569	114	335	21.4
Ministry of Commerce	285	274	14	42	172	301	10	42	13.9
Ministry of Labour and Employment	223	165	10	37	133	214	12	38	17.6
Ministry of Industries	370	335	17	97	320	359	58	127	35.5
Ministry of Expatriates' Welfare and Overseas Employment	392	365	14	65	251	456	22	72	15.8
Ministry of Textiles and Jute	216	211	11	42	179	238	13	56	23.5
Sub-total = TC	11,813	11,558	890	2,231	9,794	12,652	609	2,166	17.1
Road Transport and Highways Division	5,648	5,561	391	795	4,726	6,101	102	225	3.7
Ministry of Railways	4,050	3,950	401	904	3,223	4,346	237	1,199	27.6
Ministry of Shipping	846	810	9	170	696	897	173	355	39.6
Ministry of Civil Aviation and Tourism	54	45	1	12	41	63	1	12	19.4
Posts and Telecommunications Division	1,206	1,184	88	349	1,104	1,235	96	374	30.3
Bridges Division	9	7	0	1	3	9	0	1	10.6
Sub-total = Interest	94,376	105,300	9,644	31,758	114,673	113,500	16,106	58,494	51.5
Domestic	82,000	89,500	7,217	26,542	99,606	93,000	12,539	51,791	55.7
Foreign	12,376	15,800	2,428	5,217	15,067	20,500	3,567	6,702	32.7
Total Operating Expenditure	475,281	453,229	30,153	98,665	411,216	506,972	42,034	124,602	24.6

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (upto October)	Budget FY25	Actual FY25 (upto October)	Actual FY24 (up to October) as % of Budget FY+24	Actual FY25 (up to October) as % of Budget FY25
1	2	3	4	5	6	7	8	9
Pay and Allowances	80,463	77,894	68,299	20,230	81,579	21,260	25.1	26.1
Pay of Officers	13,316	11,737	10,293	3,310	12,758	3,529	24.9	27.7
Pay of Establishment	29,236	28,022	25,289	8,286	29,403	8,575	28.3	29.2
Allowances	37,911	38,135	32,716	8,634	39,419	9,156	22.8	23.2
Goods and Services	44,232	44,808	40,041	7,143	45,586	7,240	16.1	15.9
Supplies and Services	32,801	33,709	29,662	6,116	33,589	5,841	18.6	17.4
Repairs Maintenance and Rehabilitation	11,431	11,099	10,379	1,027	11,996	1,399	9.0	11.7
Interest Payments	94,376	105,300	114,673	31,758	113,500	58,494	33.7	51.5
Domestic	82,000	89,500	99,606	26,542	93,000	51,791	32.4	55.7
Foreign	12,376	15,800	15,067	5,217	20,500	6,702	42.2	32.7
Subsidies and Incentives and Current Transfers	209,902	202,858	174,013	34,751	222,063	36,005	16.6	16.2
Subsidies	84,002	85,906	72,965	11,738	88,015	11,087	14.0	12.6
Grants in Aid	72,059	65,064	59,947	15,280	76,627	13,833	21.2	18.1
Pensions and Gratuities	32,869	32,346	23,414	7,054	36,912	7,647	21.5	20.7
Others	5,747	4,316	3,487	678	5,284	238	11.8	4.5
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	397,025	93,881	468,983	122,999	21.5	26.2
Acquisition of Assets and Works (B)	22,082	15,933	12,971	1,564	21,954	1,556	7.1	7.1
Acquisition of Assets	21,121	15,744	12,647	1,564	21,194	1,385	7.4	6.5
Acquisition of Land	961	190	324	0	759	171	0.0	22.6
Total - Augmented Operating Recurrent Expenditure (A+B):	458,329	449,991	409,996	95,446	490,936	124,555	20.8	25.4
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	2,283	37,989	1,603	5.8	4.2
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	475,281	453,228	411,216	96,165	506,971	124,602	20.2	24.6

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 October	Actual FY24 (up to October)	Actual FY24	Budget FY25	Actual FY25 (October)	Actual FY25 (up to October)	Actual FY25 (upto October) as % of Revised Budget FY24	Actual FY24 (upto October) as % Budget FY25
Sub-total = GPS	19,895.73	33,096.28	143.44	721.67	12,649.56	22,342.00	235.09	688.63	2.18	3.08
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	111.08	514.72	2,019.86	3,606.15	20.64	311.91	15.37	8.65
Cabinet Division	7.52	1.79	0.01	0.01	1.43	16.87	0.00	0.00	0.44	0.00
Election Commission	282.45	600.91	8.79	34.50	209.07	436.80	6.39	19.03	5.74	4.36
Ministry of Public Administration	1,003.00	1,457.97	2.89	85.27	1,251.00	1,119.77	6.81	94.39	5.85	8.43
Public Service Commission	30.00	44.16	0.00	0.00	20.18	61.00	1.72	1.90	0.00	3.11
Finance Division	6,543.36	5,917.60	15.25	39.73	5,670.26	5,911.14	10.92	41.30	0.67	0.70
Internal Resources Division (IRD)	382.51	242.68	0.00	0.00	84.98	761.04	1.53	1.91	0.00	0.25
Financial Institutions Division	2,851.30	3,351.37	0.10	31.92	2,827.94	3,322.89	166.63	175.34	0.95	5.28
Economic Relations Division	65.61	47.31	0.96	2.11	41.97	48.78	0.29	0.75	4.45	1.54
Planning Division/2	4,794.61	17,456.76	1.15	2.88	53.99	6,395.46	0.97	1.89	0.02	0.03

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 October	Actual FY24 (up to October)	Actual FY24	Budget FY25	Actual FY25 (October)	Actual FY25 (up to October)	Actual FY25 (upto October) as % of Revised Budget FY24	Actual FY24 (upto October) as % Budget FY25
Implementation Monitoring and Evaluation Division	122.58	193.46	0.24	0.83	158.53	127.00	11.13	27.91	0.43	21.98
Statistics and Informatics Division	154.13	329.46	2.98	9.72	309.84	364.38	8.06	12.29	2.95	3.37
Ministry of Foreign Affairs	136.44	103.43	0.00	0.00	0.00	168.47	0.00	0.00	0.00	0.00
Sub-total = LGRD	42,017.10	44,017.33	1,923.12	4,898.22	38,040.48	40,381.28	1,185.39	2,862.19	11.13	7.09
Local Government Division	40,502.92	42,700.76	1,863.97	4,670.56	36,791.32	38,808.88	1,161.03	2,738.38	10.94	7.06
Rural Development and Co-operatives Division	762.47	581.93	35.40	158.49	550.29	647.57	5.52	99.95	27.23	15.43
Ministry of Chittagong Hill Tracts Affairs	751.71	734.64	23.75	69.18	698.87	924.83	18.84	23.86	9.42	2.58
Sub-total = Defence	1,542.25	1,471.47	12.10	35.37	1,430.47	1,284.44	8.13	18.69	2.40	1.46
Ministry of Defence - Defence Services	1,542.25	1,471.47	12.10	35.37	1,430.47	1,284.44	8.13	18.69	2.40	1.46
Sub-total=POS	3,454.72	3,383.11	41.71	528.93	2,756.71	3,311.13	47.96	59.63	15.63	1.80
Law and Justice Division	175.91	246.54	1.47	6.72	195.58	156.21	0.00	0.00	2.73	0.00
Public Security Division	1,716.06	1,771.76	21.98	70.24	1,234.87	1,707.91	14.97	16.71	3.96	0.98
Legislative and Parliamentary Affairs Division	2.00	2.50	0.11	0.51	2.38	4.50	0.25	0.72	20.45	16.08
Anti Corruption Commission	18.44	6.19	0.04	0.08	6.03	12.00	0.00	0.00	1.25	0.00
Security Services Division	1,542.31	1,356.12	18.12	451.38	1,317.84	1,430.51	32.75	42.20	33.28	2.95
Sub-total = Edu	46,743.99	33,174.71	1,078.97	3,032.52	29,182.52	50,579.85	1,081.48	2,570.28	9.14	5.08
Ministry of Primary and Mass Education	12,019.41	8,121.10	482.41	922.53	7,231.14	16,134.52	475.19	1,168.68	11.36	7.24
Secondary and Higher Education Division	16,905.71	8,952.55	359.49	1,183.18	7,877.59	15,541.50	384.00	962.68	13.22	6.19
Ministry of Science and Technology	12,980.13	11,415.51	56.31	375.76	10,655.23	12,886.70	130.11	157.24	3.29	1.22
Information and Communication Technology Division	2,015.93	2,065.72	101.98	316.02	2,004.74	2,448.66	49.78	193.85	15.30	7.92
Technical and Madrasah Education Division	2,822.81	2,619.83	78.77	235.02	1,413.82	3,568.47	42.39	87.84	8.97	2.46
Sub-total = Health	15,464.08	11,336.79	385.99	805.17	8,555.72	20,190.19	70.44	418.63	7.10	2.07
Health Services Division	12,210.07	9,345.49	310.46	706.93	7,362.91	13,741.33	69.82	381.93	7.56	2.78
Medical Education and Family Welfare Division	3,254.01	1,991.30	75.54	98.24	1,192.81	6,448.86	0.63	36.71	4.93	0.57
Sub-total = SSW	9,005.90	8,833.78	498.95	926.12	8,890.27	9,972.86	57.96	203.84	10.48	2.04
Ministry of Social Welfare	1,183.65	606.80	132.41	159.73	471.61	975.58	2.18	10.59	26.32	1.09
Ministry of Women and Children Affairs	976.32	915.97	14.30	152.03	1,442.25	874.94	12.24	104.56	16.60	11.95
Ministry of Food	932.05	913.14	9.96	20.71	926.78	1,299.52	7.69	13.93	2.27	1.07
Ministry of Disaster Management and Relief	4,586.43	5,070.42	261.67	390.02	4,878.73	5,327.99	35.42	66.51	7.69	1.25
Ministry of Liberation Affairs	1,327.45	1,327.45	80.61	203.63	1,170.90	1,494.83	0.43	8.25	15.34	0.55
Sub-total = HCS	5,479.47	5,192.61	244.38	796.08	4,881.51	4,945.97	390.48	565.66	15.33	11.44
Ministry of Housing and Public Works	5,479.47	5,192.61	244.38	796.08	4,881.51	4,945.97	390.48	565.66	15.33	11.44
Sub-total = RCRA	3,032.39	3,442.49	102.10	646.04	3,250.47	4,047.10	75.09	692.56	18.77	17.11
Ministry of Information	211.68	258.02	17.53	19.18	198.55	256.44	1.18	7.88	7.43	3.07
Ministry of Cultural Affairs	262.08	348.04	20.85	38.48	337.02	324.32	11.87	28.29	11.06	8.72
Ministry of Religious Affairs	2,176.15	2,234.74	37.90	550.21	2,217.83	2,232.26	19.58	602.99	24.62	27.01
Ministry of Youth and Sports	382.48	601.69	25.83	38.17	497.08	1,234.08	42.47	53.40	6.34	4.33
Sub-total = FE	34,686.48	28,189.97	1,672.83	2,434.52	28,283.90	30,174.29	449.36	2,556.79	8.64	8.47
Energy and Mineral Resources Division	911.44	1,062.52	0.00	0.00	1,162.72	997.59	25.75	44.86	0.00	4.50
Power Division	33,775.04	27,127.45	1,672.83	2,434.52	27,121.18	29,176.70	423.61	2,511.93	8.97	8.61
Sub-total = Agr	16,346.32	20,895.64	668.10	2,333.62	19,499.85	19,828.16	974.97	1,981.36	11.17	9.99
Ministry of Agriculture	4,347.97	4,594.37	209.13	778.63	4,247.40	6,423.92	106.07	529.69	16.95	8.25
Ministry of Fisheries and Livestock	2,427.15	2,143.27	53.17	149.16	1,987.78	2,393.94	19.65	67.20	6.96	2.81
Ministry of Environment and Forest	851.32	1,308.85	9.87	24.98	1,138.98	1,402.53	11.84	23.00	1.91	1.64
Ministry of Land	925.54	656.40	2.66	7.74	393.14	920.68	2.46	6.30	1.18	0.68
Ministry of Water Resources	7,794.34	12,192.75	393.26	1,373.11	11,732.55	8,687.09	834.94	1,355.16	11.26	15.60
Sub-total = IES	4,101.22	3,289.48	64.11	589.89	2,917.40	4,126.56	33.26	383.70	17.93	9.30
Ministry of Commerce	308.12	137.66	0.39	2.73	132.84	631.03	0.25	1.28	1.98	0.20
Ministry of Labour and Employment	123.79	208.47	1.32	5.01	110.55	248.36	1.31	6.96	2.40	2.80
Ministry of Industries	2,652.95	2,210.56	52.35	554.96	2,190.11	2,150.26	6.64	318.76	25.10	14.82
Ministry of Expatriates' Welfare and Overseas Employment	625.98	342.41	5.99	15.27	213.77	760.78	10.21	37.92	4.46	4.98
Ministry of Textiles and Jute	390.38	390.38	4.06	11.92	270.13	336.13	14.84	18.78	3.05	5.59
Sub-total = GPS	75,816.81	63,684.22	1,598.31	6,225.85	49,190.42	70,267.47	1,246.95	3,420.59	9.78	4.87
Road Transport and Highways Division	34,062.21	27,803.45	508.82	2,024.36	19,304.91	32,042.43	762.25	1,629.65	7.28	5.09
Ministry of Railways	14,960.06	13,117.62	176.04	345.93	11,033.33	13,725.64	109.61	183.91	2.64	1.34

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 October	Actual FY24 (up to October)	Actual FY24	Budget FY25	Actual FY25 (October)	Actual FY25 (up to October)	Actual FY25 (upto October) as % of Revised Budget FY24	Actual FY24 (upto October) as % Budget FY25
Ministry of Shipping	9,954.72	7,033.95	309.57	548.46	5,127.00	10,373.45	0.00	775.89	7.80	7.48
Ministry of Civil Aviation and Tourism	6,542.28	6,304.45	496.28	1,289.28	4,745.07	5,632.25	338.72	338.72	20.45	6.01
Posts and Telecommunications Division	1,233.28	1,503.27	107.60	130.71	1,494.68	1,184.87	1.52	216.47	8.70	18.27
Bridges Division	9,064.26	7,921.48	0.00	1,887.11	7,485.41	7,308.83	34.85	275.95	23.82	3.78
Total Development Revenue Expenditure	277,586.46	260,007.89	8,434.11	23,973.99	209,529.27	281,451.31	5,856.56	16,422.55	9.22	5.83

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 (October)	Actual FY24 (up to October)	Actual FY24	Budget FY25	Actual FY25 (October)	Actual FY25 (up to October)
Tax Revenue (a+b)	327,780.8	449,998.2	429,000.0	27,544.2	105,391.1	369,324.6	494,999.0	27,227.4	103,286.8
a. NBR	319,844.3	429,999.7	410,000.5	26,874.2	102,756.1	361,458.5	480,000.0	26,555.0	100,830.0
a.1 Income	107,180.4	153,260.0	145,865.0	8,031.0	31,151.6	122,974.7	175,620.0	8,131.7	31,393.2
a.2 VAT	126,303.7	163,836.4	158,066.7	11,151.1	42,691.8	139,289.2	182,782.7	10,569.7	41,305.5
a.3 Supplementary	44,533.5	60,703.3	55,437.0	3,984.4	14,830.4	53,718.8	64,278.5	4,338.2	14,211.7
a.4 Import	36,181.7	46,015.0	43,876.0	3,300.0	12,719.3	38,640.4	49,464.0	3,121.6	12,546.9
a.4 Export	2.9	66.0	62.0	0.0	0.1	0.1	70.0	0.0	0.1
a.5 Excise	4,063.2	4,579.0	4,957.8	165.0	627.6	4,420.4	5,804.9	204.0	643.7
a.6 Other Taxes	1,579.0	1,540.0	1,736.0	242.6	735.3	2,414.9	1,980.1	189.9	728.9
b. Non-NBR	7,936.4	19,998.4	18,999.5	670.0	2,635.0	7,866.1	14,999.0	672.4	2,456.9
b.1 Narcotics & Liquor	565.5	457.7	1,000.0	52.4	192.4	589.1	500.0	58.7	214.4
b.2 Vehicles	1,688.0	3,000.0	2,550.0	152.3	571.3	1,790.4	1,500.0	166.6	511.7
b.3 Land Revenue	992.9	2,210.0	2,500.0	113.3	348.5	1,096.0	2,250.0	61.6	291.0
b.4 Stamp Duty	4,092.5	13,617.6	12,075.6	296.7	1,322.1	3,705.7	9,999.5	319.2	1,245.6
b.5 Surcharge	597.4	713.2	874.0	55.3	200.6	684.9	749.6	66.2	194.1
c. Non-tax Revenue	38,956.1	49,996.7	48,999.8	1,995.7	19,819.7	39,255.8	46,003.0	2,582.6	26,536.2
c.1 Dividend and Profit	1,745.5	9,346.3	9,416.1	34.2	10,941.2	12,439.5	7,675.9	26.1	506.6
c.2 Interest	5,314.9	7,521.3	12,056.2	238.7	792.1	2,144.8	6,113.8	123.8	16,047.2
c.3 Administrative Fees and Charges	2,681.5	5,864.2	5,093.4	193.7	971.5	2,579.5	5,803.0	212.9	818.9
c.4 Fines, Penalties and Forfeiture	1,248.1	984.7	575.7	148.0	500.0	1,512.5	643.3	77.3	302.8
c.5 Receipts for Services Rendered	6,002.0	8,698.4	6,779.9	620.0	1,920.6	5,190.9	9,124.8	438.5	1,559.3
c.6 Rents, Leases and Recoveries	1,110.0	548.1	1,480.9	78.1	366.5	1,242.3	727.2	111.9	520.6
c.7 Tolls and Levies	913.1	1,230.9	1,230.9	92.1	337.9	982.3	1,915.1	93.4	317.5
c.8 Non-Commercial Sales	2,242.1	4,046.7	2,839.0	177.8	694.9	2,256.7	3,461.4	199.4	628.1
c.9 Other Non-Tax Revenue and Receipts	17,452.8	11,665.4	9,220.7	369.1	3,217.0	10,723.8	10,432.3	1,293.2	5,804.0
c. 10 Capital Revenue	246.3	90.7	307.1	43.9	78.0	183.6	106.2	6.3	31.1
Total Revenue (a+b+c)	366,736.9	499,994.9	477,999.8	29,539.9	125,210.8	408,580.4	541,002.0	29,810.0	129,823.0
d. Tax-GDP Ratio (base 2015-16)	7.30	8.91	8.50	0.55	2.09	7.32	8.64	0.48	1.80
e. Revenue-GDP ratio (base 2015-16)	8.17	9.90	9.47	0.59	2.48	8.09	9.45	0.52	2.27

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 October/Actual FY24 up to October)*100	(Actual FY24 upto October/ Budget FY25)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	95.3	134.0	115.4	90.4	98.0	20.9
a. NBR	95.3	132.8	117.1	88.5	98.1	21.0
a.1 Income	95.2	142.8	120.4	30.1	100.8	17.9
a.2 VAT	96.5	131.2	115.6	34.1	96.8	22.6
a.3 Supplementary	91.3	119.7	115.9	13.1	95.8	22.1
a.4 Import	95.4	128.0	112.7	9.5	98.6	25.4
a.4 Export	93.9	47329.3	112.9	0.0	112.6	0.1
a.5 Excise	108.3	131.3	117.1	1.1	102.6	11.1
a.6 Other Taxes	112.7	82.0	114.1	0.6	99.1	36.8

b. Non-NBR	95.0	190.7	78.9	1.9	93.2	16.4
b.1 Narcotics & Liquor	218.5	84.9	50.0	0.1	111.5	42.9
b.2 Vehicles	85.0	83.8	58.8	0.4	89.6	34.1
b.3 Land Revenue	113.1	205.3	90.0	0.3	83.5	12.9
b.4 Stamp Duty	88.7	269.8	82.8	0.9	94.2	12.5
b.5 Surcharge	122.5	109.4	85.8	0.2	96.8	25.9
c. Non-tax Revenue	98.0	117.2	93.9	9.6	133.9	57.7
c.1 Dividend and Profit	100.7	61.7	81.5	3.0	4.6	6.6
c.2 Interest	160.3	285.1	50.7	0.5	2026.0	262.5
c.3 Administrative Fees and Charges	86.9	225.0	113.9	0.6	84.3	14.1
c.4 Fines Penalties and Forfeiture	58.5	42.5	111.7	0.4	60.6	47.1
c.5 Receipts for Services Rendered	77.9	175.8	134.6	1.3	81.2	17.1
c.6 Rents Leases and Recoveries	270.2	58.5	49.1	0.3	142.0	71.6
c.7 Tolls and Levies	100.0	195.0	155.6	0.2	93.9	16.6
c.8 Non-Commercial Sales	70.2	153.4	121.9	0.6	90.4	18.1
c.9 Other Non-Tax Revenue and Receipts	79.0	97.3	113.1	2.6	180.4	55.6
c.10 Capital Revenue	338.6	57.9	34.6	0.0	39.9	29.3
Total Revenue (a+b+c)	95.6	132.4	113.2	100.0	103.7	24.0

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