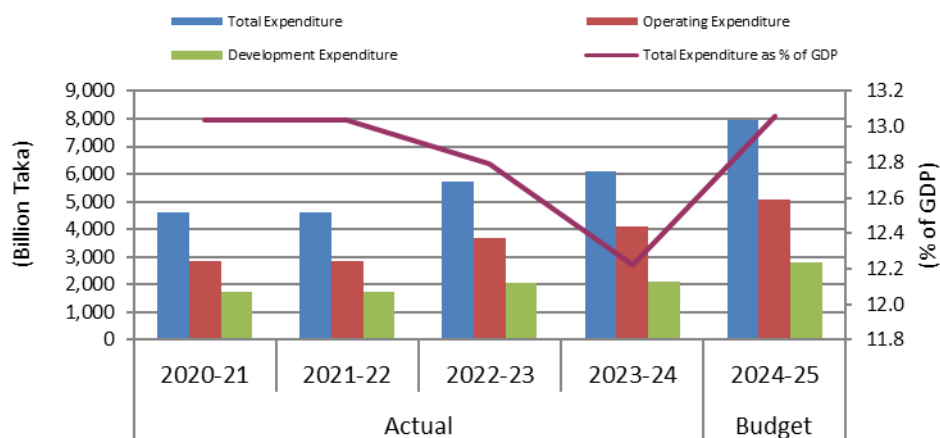


Monthly Report on Fiscal Position

December 2024

(Fiscal Year 2024-25)

Government Expenditure



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Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to 30 June of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to December, 2024 in the current fiscal year (FY25) is 36.7 percent of the operating budget estimates. Actual development expenditure during the same period is 14.47 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 December 2024, 36.1 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (81.4 percent). In the same period, total NBR tax collection is 33.2 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 December 2024), overall balance (excluding grants) witnessed a negative value which was 0.52 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 December)	Actual FY25 (up to December) 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	38,634	25.2
LGRD	7,324	7,236	6,548	1.6	90.5	7,570	103.4	104.6	115.6	1,977	26.1
Defense	40,190	36,331	33,418	8.1	92.0	40,730	101.3	112.1	121.9	13,207	32.4
POS	28,812	27,575	25,940	6.3	94.1	30,208	104.8	109.5	116.5	10,658	35.3
Edu	57,394	55,837	51,107	12.4	91.5	60,575	105.5	108.5	118.5	22,710	37.5
Health	22,587	18,446	15,173	3.7	82.3	21,217	93.9	115.0	139.8	6,195	29.2
SSW	31,343	31,722	30,644	7.4	96.6	33,234	106.0	104.8	108.5	9,532	28.7
Housing	1,949	1,833	1,661	0.4	90.6	1,983	101.8	108.2	119.4	327	16.5
RCRA	2,535	2,484	2,200	0.5	88.6	2,654	104.7	106.8	120.6	818	30.8
F&E	133	128	92	0.0	72.0	142	107.2	111.1	154.2	38	27.0
Agri	27,354	35,108	33,645	8.2	95.8	27,503	100.5	78.3	81.7	15,441	56.1
IES	1,487	1,350	1,161	0.3	86.0	1,569	105.5	116.3	135.1	488	31.1
TC (Trans & Com)	11,813	11,558	9,982	2.4	86.4	12,652	107.1	109.5	126.7	3,702	29.3
Interest Payment	94,376	105,300	114,590	27.8	108.8	113,500	120.3	107.8	99.0	62,560	55.1
Total	475,281	453,229	412,171	100	90.9	506,972	106.7	111.9	123.0	186,286	36.7

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 December 2024, overall operating expenditure is 36.7 % of the allocated budget. Spending in Agriculture has been the highest which is 56.1 % of allocated budget followed by interest payment is 55.1 %, Education (Edu) is 37.5 %, Public Order & Safety is 35.3%, Defense is 32.4 %, IES 31.1 % and Recreation, Culture & Religion Affairs is 30.8 %. Sectors like Housing, General Public Services 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, 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	35.3	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 December 2024)	33.6	21.9	2.0	8.3	33.6	0.7

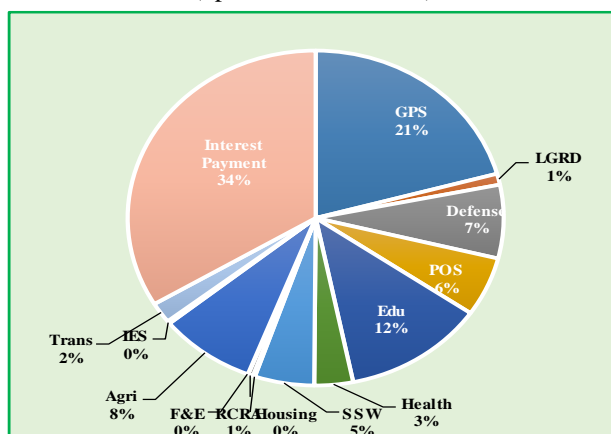
Note:

(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 December 2024, among all categories expenditure on Interest Payment & Administration sector were the highest.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY25 (upto December 2024)



- Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.
- Individually the largest share goes to Interest Payment (34 percent) followed by General Public Service (21 percent), Education (12 percent), Agriculture (08 percent), Defense (07 percent) and Public Order & Safety (06 percent).
- On the otherhand, smallest allocations goes in the Fuel & Energy (0.02 percent), Housing (0.20 percent) & IES (0.3 percent), sectors.

1.1.4 Sector-wise Utilization

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

Figure-2: Operating Expenditure in FY25 (upto December 2024)

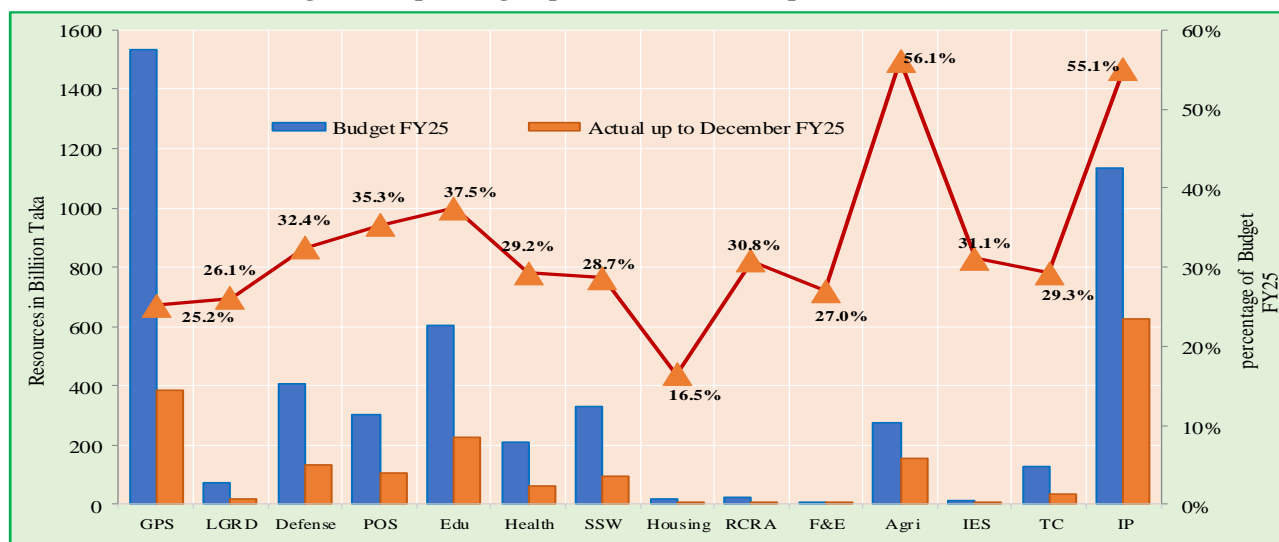


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Agriculture (56.1%), Interest Payment (55.1%), Education (37.5%), Public Order and Safety (35.3%), Defense (32.4%), IES (31.1%), RCRA (30.8%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY25), actual spending (operating) up to December is 36.7 percent of the budget estimate, which is also 41.10 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 December 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 December 2024)

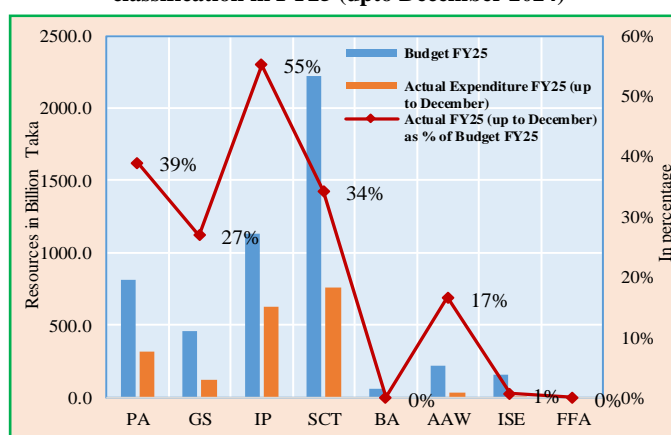
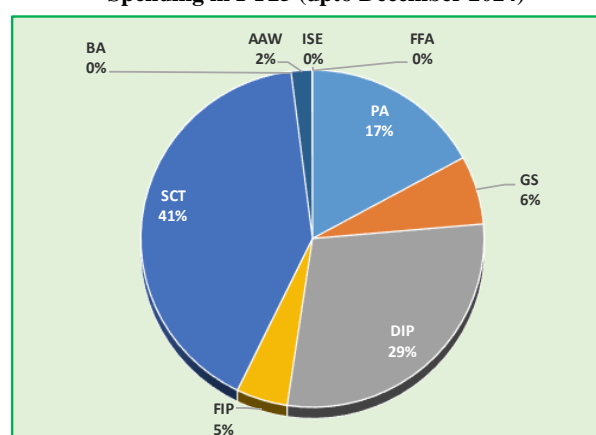


Figure 4: Share of Different Categories in Total Actual Spending in FY25 (upto December 2024)



In current the FY25 (up to December 2024), utilization rate of total operating expenditure was 36.7. The major categories were subsidies & cash transfers (41%), domestic interest payment (29%), Pay & allowances (17%) 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

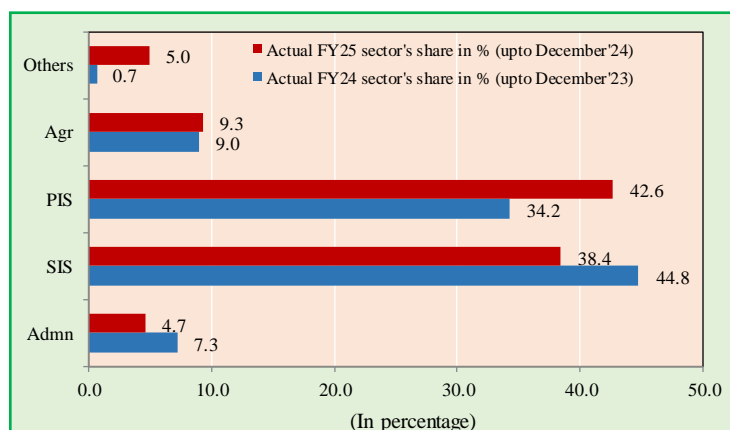
(IN CRORE TAKA)

	Year: 2023-24						Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to December)	Sector's Share (%) in Actual FY24 (upto December)	Actual FY24 as % of Revised FY24	Budget FY25	Actual FY25 (up to December)	Budget FY25 as % of Revised FY24	Budget FY25 as % of Actual FY24	Actual FY25 (upto December as % of Budget FY25)	Actual FY25 sector's share in % (up to December)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	19,896	33,096	12,650	2,016	4.63	38.22	22,342	1,695	67.51	176.62	7.58	4.16
LGRD	42,017	44,017	37,953	9,461	21.73	86.22	40,381	6,246	91.74	106.40	15.47	15.34
Defence	1,542	1,471	1,430	284	0.65	97.21	1,284	47	87.29	89.79	3.68	0.12
POS	3,455	3,383	2,758	858	1.97	81.52	3,311	156	97.87	120.07	4.70	0.38
Edu	46,744	33,175	29,182	5,748	13.21	87.97	50,580	7,240	152.47	173.32	14.31	17.78
Health	15,464	11,337	8,556	1,550	3.56	75.47	20,190	716	178.09	235.98	3.55	1.76
SSW	9,006	8,834	8,624	1,468	3.37	97.62	9,973	494	112.89	115.65	4.95	1.21
HCS	5,479	5,193	4,882	1,260	2.89	94.01	4,946	941	95.25	101.32	19.03	2.31
RCRA	3,032	3,442	3,250	1,200	2.76	94.42	4,047	1,278	117.56	124.51	31.59	3.14
FE	34,686	28,190	28,283	4,902	11.26	100.33	30,174	9,029	107.04	106.69	29.92	22.17
AFL	16,346	20,896	19,500	3,918	9.00	93.32	19,828	3,803	94.89	101.68	19.18	9.34
IES	4,101	3,289	2,917	858	1.97	88.69	4,127	743	125.45	141.45	18.00	1.82
TC	75,817	63,684	49,190	10,008	22.99	77.24	70,267	8,340	110.34	142.85	11.87	20.48
Total	277,586	260,008	209,175	43,532	100.00	80.45	281,451	40,728	108.25	134.55	14.47	100.00

- Up to December 2025, actual expenditure is 14.47 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 16.74 percent of the revised budget.
- During this period, RCRA (31.59 percent), FE (29.92 percent), AFL (19.18 percent), HCS (19.03 percent), IES (18.00 percent) LGRD (15.47 percent) and Education (14.31 percent) sector made the highest utilization of allocated resources.
- Sectors with largest allocation for FY25 are Fuel & Energy (FE), Transport & Communication (TC), Education (Edu.), LGRD, 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 December, 2024 is presented in **Figure 5**.
- From the graph it appears that up to December, 2024 the maximum share of spending went to Physical Infrastructure 42.6%, followed by Social Infrastructure 38.4% and Agriculture 9.3 %.

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 December 2024):

Table 4: Revenue Collection Position

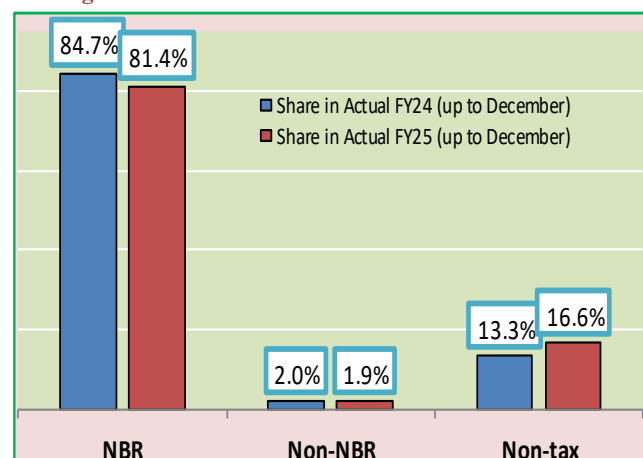
(In Crore Taka)

Description	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24	Actual (December)	Actual FY24 (upto December)	Budget FY25	Actual FY25 (December)	Actual FY25 (upto December)	Actual FY25 (upto December) as % of Budget FY25
Tax Revenue (a+b)	449,998	429,000	369,318	28,378	162,262	494,999	32,746	162,892	32.9
a. NBR	430,000	410,001	361,452	27,788	158,482	480,000	32,133	159,137	33.2
a.1 Income	153,260	145,865	122,976	10,490	50,526	175,620	12,517	52,005	29.6
a.2 VAT	163,836	158,067	139,290	10,540	64,485	182,783	11,525	63,376	34.7
a.3 Supplementary Duty	60,703	55,437	53,719	3,553	22,501	64,278	4,427	22,637	35.2
a.4 Import	46,015	43,876	38,632	2,872	18,889	49,464	3,214	18,799	38.0
a.5 Export duty	66	62	0	0	0	70	0	0	0.1
a.6 Excise	4,579	4,958	4,420	142	929	5,805	204	1,207	20.8
a.7 Other Taxes	1,540	1,736	2,415	192	1,152	1,980	246	1,113	56.2
b. Non-NBR	19,998	19,000	7,866	590	3,780	14,999	612	3,755	25.0
c. Non-tax Revenue	49,997	49,000	40,026	1,895	24,807	46,003	4,006	32,497	70.6
Total Revenue (a + b + c)	499,995	478,000	409,345	30,273	187,068	541,002	36,752	195,389	36.1
d. Tax-GDP Ratio (base 2015-16)	9.00	8.58	7.38	0.56	3.21	8.64	0.57	2.84	-
e. Revenue-GDP ratio (base 2015-16)	9.99	9.55	8.18	0.61	3.74	9.45	0.64	3.41	-

- Total revenue collection in FY24 was 8.18 percent of GDP and 85.64 percent of the revised budget target.
- In FY25 (up to December 2024), total revenue collection increased by 4.4 percent compared to the corresponding period of the previous fiscal year (FY24) and achievement against annual target is 36.1 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 December 2024), major share of the government revenue comes from NBR sources (81.4 percent) .
- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue are 0.41 percent and -0.67 percent respectively.
- ❖ On the other hand, non-tax revenue collection grew by 31.00 percent compared to the corresponding period of the previous fiscal year.
- ❖ For tax and non-tax revenue, achievements as to the annual target were 32.9 and 70.6 percent respectively (upto December 2024 in FY25).

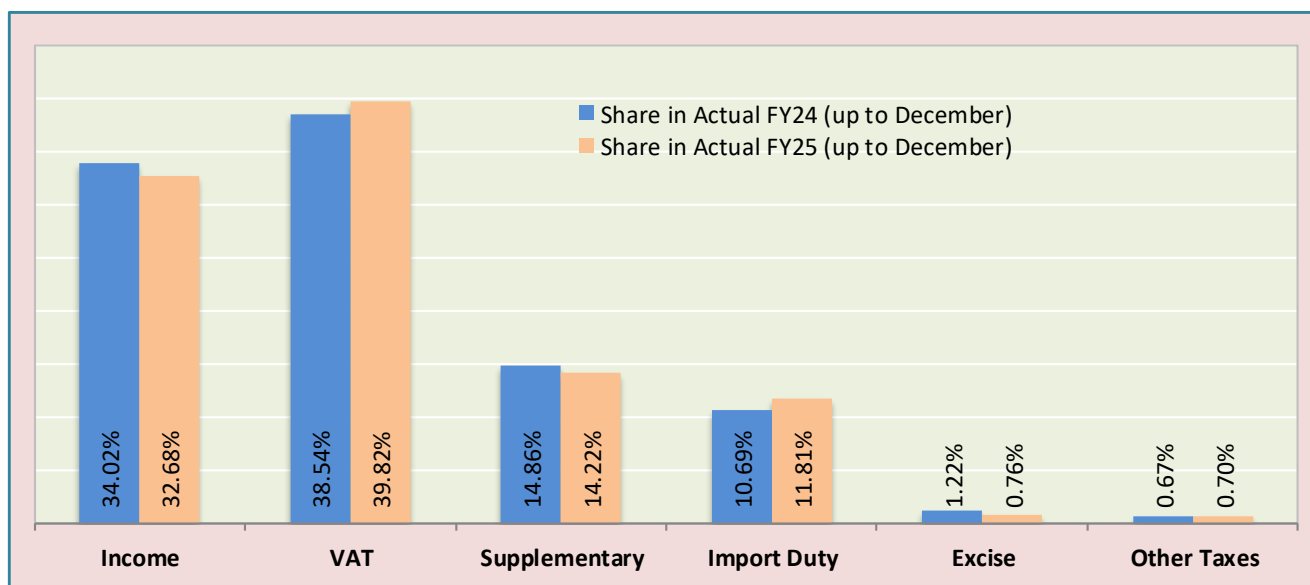
Figure 6: Sources of Revenue Collection



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 7.38 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 December 2024), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 39.82 percent was collected from VAT, 32.68 percent from Income Tax, 14.22 percent from Supplementary Duty, 11.81 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 December)	Actual FY25 (upto December)
	Budget FY24	Revised FY24	Actual (December)	Actual FY24	Budget FY25	Actual (December)		
1	2	3	4	5	6	7	8	9
Revenues	499,995	478,000	30,312	409,812	541,002	37,023	187,171	196,286
Tax Revenue	449,998	429,000	28,417	369,776	494,999	33,017	162,360	163,788
Non-Tax Revenue	49,997	49,000	1,895	40,037	46,003	4,006	24,812	32,497
Foreign Grants	3,900	3,500	229	5,990	4,400	2	768	988
Revenue and Foreign Grants	503,895	481,500	30,541	415,803	545,402	37,025	187,939	197,274
Operating Expenditure	475,281	453,228	26,012	412,171	506,971	17,300	150,948	186,286
Net Outlay for Food Account Operation	502	-1,234	906	-1,287	119	-2,771	3,226	1,564
Loans & Advances (Net)	8,420	2,417	-367	-8,582	8,457	-1,193	-3,214	-2,768
Development Expenditure	277,582	260,007	9,764	209,090	281,453	15,947	43,532	40,730
Development Program financed from Revenue Budget	3,768	4,378	171	4,250	5,943	790	459	898

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

Non-ADP Project	7,986	7,853	611	7,112	7,627	171	803	742
Annual Development Programme	263,000	245,000	8,928	195,234	265,000	14,986	41,701	39,090
Non-ADP FFW and Transfer	2,828	2,775	55	2,494	2,884	0	569	0
Total Expenditure	761,785	714,418	36,315	611,392	797,000	29,283	194,492	225,812
Overall Balance (Including Grants)	-257,890	-232,918	-5,774	-195,589	-251,598	7,742	-6,553	-28,538
(In percent of GDP, base 2015-16)	-5.16	-4.66	-0.12	-3.91	-4.46	0.14	-0.13	-0.51
Overall Balance (Excluding Grants)	-261,790	-236,418	-6,003	-201,579	-255,998	7,740	-7,321	-29,527
(In percent of GDP, base 2015-16)	-5.23	-4.73	-0.12	-4.03	-4.53	0.14	-0.15	-0.52

- 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 December, 2024 (excluding grants) witnesses a negative value which was 0.52 percent of GDP.

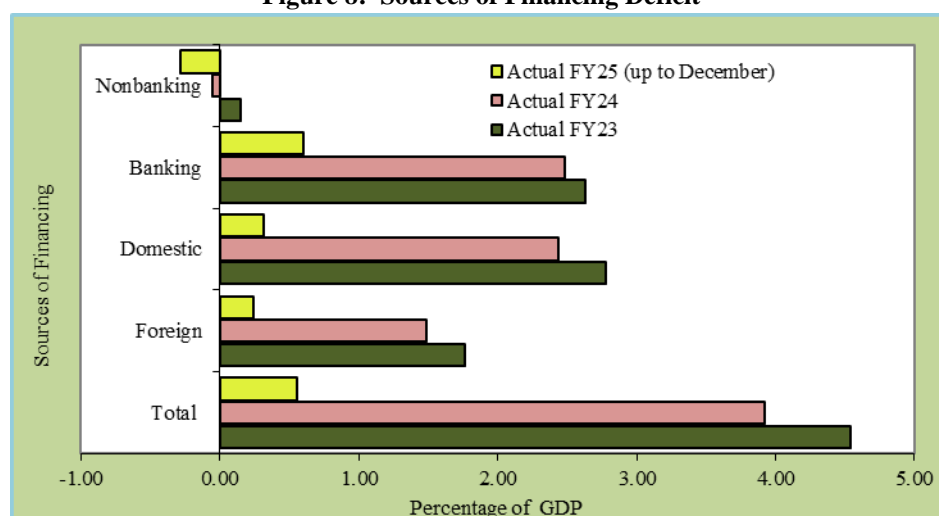
5.0 Financing

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 (December)	Actual FY24	Budget FY25	Actual (December)	Actual FY24 (upto December)	Actual FY25 (up to December)
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	102,490	76,293	14,201	74,587	90,700	17,574	14,699	13,808
1.1 Foreign Borrowing	127,190	102,693	15,609	97,037	127,200	19,770	25,155	28,878
1.2 Amortization	-24,700	-26,400	-1,409	-22,449	-36,500	-2,196	-10,456	-15,070
2.0 Domestic Borrowing	155,395	156,625	-7,810	121,695	160,900	-24,632	-7,878	17,753
2.1 Borrowing from Banking System (Net)	132,395	155,935	-4,887	124,150	137,500	-4,450	8,079	33,852
2.1.1 Long-Term Debt (Net)	86,580	95,743	5,267	77,400	72,682	6,850	10,688	62,975
2.1.2 Short-Term Debt (Net)	45,815	60,192	-10,154	46,750	64,818	-11,300	-2,609	-29,123
2.2 Non-Bank Borrowing (Net)	23,000	690	-2,923	-2,455	23,400	-20,182	-15,956	-16,098
2.2.1 National Savings Schemes (Net)	18,000	-7,310	-2,162	-17,999	15,400	-19,648	-5,920	-1,224
2.2.2 Others	5,000	8,000	-762	15,543	8,000	-533	-10,036	-14,875
Total - Financing:	257,885	232,918	6,391	196,282	251,600	-7,058	6,821	31,562
(In percent of GDP) (base: 2015-16):	5.15	4.66	0.13	3.92	4.46	-0.13	0.14	0.56

Figure 8: Sources of Financing Deficit



- For FY25 (upto December 2024), net foreign borrowing is positive and domestic borrowing is also positive;
- Over all, total financing is positive in the same period which is 0.56 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 (December)	Actual FY24 (up to December)	Actual FY24	Budget FY25	Actual FY25 (December)	Actual FY25 (up to December)
General Public Services	147,984	118,321	4,873	25,087	86,010	153,434	7,686	38,634
LGRD	7,324	7,236	602	2,279	6,548	7,570	223	1,977
Defence	40,190	36,331	1,872	11,760	33,418	40,730	2,669	13,207
Public Order and safety	28,812	27,575	1,844	10,583	25,940	30,208	1,935	10,658
Education & technology	57,394	55,837	3,823	22,715	51,107	60,575	3,372	22,710
Health	22,587	18,446	1,243	6,132	15,173	21,217	1,248	6,195
Social Security and Welfare	31,343	31,722	762	8,510	30,644	33,234	3,586	9,532
Housing	1,949	1,833	44	310	1,661	1,983	71	327
Recreation, Culture and Religious Affairs	2,535	2,484	215	953	2,200	2,654	190	818
Fuel and Energy	133	128	7	36	92	142	6	38
Agriculture	27,354	35,108	968	8,989	33,645	27,503	2,688	15,441
Industrial & Economic Services	1,487	1,350	72	514	1,161	1,569	65	488
Transport and Communication	11,813	11,558	712	3,663	9,982	12,652	675	3,702
Interest Payment	94,376	105,300	8,973	49,418	114,590	113,500	-7,115	62,560
Total – Operating Expenditure	475,281	453,229	26,012	150,948	412,171	506,972	17,300	186,286

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 (December)	Actual FY24 (up to December)	Actual FY24	Budget FY25	Actual FY25 (December)	Actual FY25 (upto December)	Actual FY25 (up to December) as % Budget FY25
Sub-total = GPS	147,984	118,321	4,873	25,087	86,010	153,434	7,686	38,634	25.2
Office of the President	32	29	2	10	24	33	1	10	31.2
Parliament	335	323	17	111	257	345	7	53	15.3
Prime Minister's Office	931	939	64	419	847	994	58	352	35.5
Cabinet Division	103	92	5	29	68	105	6	20	18.7
Election Commission	2,124	4,168	194	363	3,981	793	18	217	27.3
Ministry of Public Administration	3,536	3,674	145	959	2,746	4,137	141	957	23.1
Public Service Commission	101	98	5	33	86	105	3	28	26.9
Finance Division	134,981	103,786	4,228	21,138	73,660	141,591	7,264	36,037	25.5
Internal Resources Division	3,113	2,546	87	594	1,507	2,456	111	602	24.5
Financial Institutions Division	98	93	18	46	84	95	19	37	38.5
Economic Relations Division	699	716	3	747	1,306	759	10	74	9.8
Planning Division/2	88	75	9	29	65	97	3	30	31.0
Implementation, Monitoring and Evaluation Division	61	58	2	9	50	68	2	15	21.5
Statistics and Informatics Division	261	239	12	70	172	298	10	67	22.4
Ministry of Foreign Affairs	1,521	1,485	82	530	1,158	1,557	33	136	8.8
Sub-total = LGRD	7,324	7,236	602	2,279	6,548	7,570	223	1,977	26.1
Local Government Division	6,200	6,142	582	1,958	5,311	6,397	145	1,694	26.5
Rural Development and Co-operatives Division	671	656	19	300	622	699	77	266	38.1
Ministry of Chittagong Hill Tracts Affairs	453	438	1	20	615	475	2	16	3.4
Sub-total = Defence	40,190	36,331	1,872	11,760	33,418	40,730	2,669	13,207	32.4
Ministry of Defence - Defence Services	38,284	34,552	1,791	11,140	31,637	38,798	2,485	12,644	32.6
Ministry of Defence - Others Services	1,861	1,743	79	607	1,747	1,886	182	551	29.2
Armed Forces Division	45	36	2	13	34	46	2	12	25.9
Sub-total=POS	28,812	27,575	1,844	10,583	25,940	30,208	1,935	10,658	35.3
Supreme Court	237	237	18	98	230	248	14	86	34.8
Law and Justice Division	1,766	1,470	81	506	1,148	1,866	81	677	36.3
Public Security Division	23,981	23,353	1,587	9,063	22,325	25,169	1,680	8,959	35.6
Legislative and Parliamentary Affairs Division	41	40	1	15	34	40	4	18	43.8
Anti Corruption Commission	166	148	8	51	123	179	8	47	26.5

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (December)	Actual FY24 (up to December)	Actual FY24	Budget FY25	Actual FY25 (December)	Actual FY25 (upto December)	Actual FY25 (up to December) as % Budget FY25
Security Services Division	2,621	2,327	149	849	2,081	2,706	147	871	32.2
Sub-total = Edu	57,394	55,837	3,823	22,715	51,107	60,575	3,372	22,710	37.5
Ministry of Primary and Mass Education	22,704	22,360	1,500	8,347	19,000	22,684	1,249	7,580	33.4
Secondary and Higher Education Division	25,931	25,179	1,787	11,171	24,398	28,567	1,526	11,683	40.9
Ministry of Science and Technology	627	618	6	181	553	686	8	131	19.1
Information and Communication Technology Division	352	317	16	121	287	424	36	105	24.8
Technical and Madrasah Education Division	7,779	7,364	514	2,896	6,869	8,215	553	3,210	39.1
Sub-total = Health	22,587	18,446	1,243	6,132	15,173	21,217	1,248	6,195	29.2
Health Services Division	17,221	14,186	1,011	4,647	11,580	16,384	1,020	4,749	29.0
Medical Education and Family Welfare Division	5,367	4,260	232	1,485	3,592	4,834	228	1,446	29.9
Sub-total = SSW	31,343	31,722	762	8,510	30,644	33,234	3,586	9,532	28.7
Ministry of Social Welfare	11,033	10,945	83	2,404	10,572	11,894	1,143	3,716	31.2
Ministry of Women and Children Affairs	3,778	3,800	50	469	3,726	4,347	21	493	11.3
Ministry of Food	5,084	5,558	1	2,170	5,567	5,338	1,937	2,513	47.1
Ministry of Disaster Management and Relief	5,532	5,518	184	840	4,974	5,675	35	132	2.3
Ministry of Liberation Affairs	5,916	5,901	444	2,627	5,805	5,980	450	2,678	44.8
Sub-total = HCS	1,949	1,833	44	310	1,661	1,983	71	327	16.5
Ministry of Housing and Public Works	1,949	1,833	44	310	1,661	1,983	71	327	16.5
Sub-total = RCRA	2,535	2,484	215	953	2,200	2,654	190	818	30.8
Ministry of Information	839	810	109	334	735	851	95	294	34.5
Ministry of Cultural Affairs	437	416	11	161	393	455	9	129	28.3
Ministry of Religious Affairs	333	336	57	135	324	370	16	94	25.4
Ministry of Youth and Sports	927	922	38	323	748	978	70	302	30.9
Sub-total = FE	133	128	7	36	92	142	6	38	27.0
Energy and Mineral Resources Division	83	80	5	26	67	89	4	24	27.3
Power Division	50	48	2	10	25	53	1	14	26.5
Sub-total = Agr	27,354	35,108	968	8,989	33,645	27,503	2,688	15,441	56.1
Ministry of Agriculture/3	20,770	28,681	413	6,903	27,722	20,790	2,121	13,477	64.8
Ministry of Fisheries and Livestock	1,813	1,761	135	580	1,617	1,894	73	485	25.6
Ministry of Environment and Forest	788	762	44	278	711	728	45	238	32.6
Ministry of Land	1,533	1,492	94	510	1,215	1,584	97	495	31.2
Ministry of Water Resources	2,450	2,411	282	718	2,380	2,507	351	747	29.8
Sub-total = IES	1,487	1,350	72	514	1,161	1,569	65	488	31.1
Ministry of Commerce	285	274	10	86	218	301	6	71	23.6
Ministry of Labour and Employment	223	165	10	57	133	214	11	58	27.2
Ministry of Industries	370	335	7	162	320	359	7	153	42.6
Ministry of Expatriates' Welfare and Overseas Employment	392	365	23	136	312	456	23	112	24.6
Ministry of Textiles and Jute	216	211	23	74	179	238	18	93	39.0
Sub-total = TC	11,813	11,558	712	3,663	9,982	12,652	675	3,702	29.3
Road Transport and Highways Division	5,648	5,561	332	1,475	4,912	6,101	234	777	12.7
Ministry of Railways	4,050	3,950	287	1,445	3,223	4,346	369	1,985	45.7
Ministry of Shipping	846	810	11	206	698	897	-9	375	41.8
Ministry of Civil Aviation and Tourism	54	45	1	23	41	63	1	22	35.6
Posts and Telecommunications Division	1,206	1,184	80	513	1,104	1,235	81	541	43.8
Bridges Division	9	7	0	1	3	9	0	1	15.8
Sub-total = Interest	94,376	105,300	8,973	49,418	114,590	113,500	-7,115	62,560	55.1
Domestic	82,000	89,500	8,192	42,371	99,606	93,000	-8,547	53,538	57.6
Foreign	12,376	15,800	781	7,048	14,984	20,500	1,432	9,022	44.0
Total Operating Expenditure	475,281	453,229	26,012	150,948	412,171	506,972	17,300	186,286	36.7

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (upto December)	Budget FY25	Actual FY25 (upto December)	Actual FY24 (up to December) as % of Budget FY24	Actual FY25 (up to December) as % of Budget FY25
1	2	3	4	5	6	7	8	9
Pay and Allowances	80,463	77,894	68,749	30,714	81,579	31,752	38.2	38.9
Pay of Officers	13,316	11,737	10,324	5,048	12,758	5,348	37.9	41.9
Pay of Establishment	29,236	28,022	25,299	12,481	29,403	12,878	42.7	43.8
Allowances	37,911	38,135	33,125	13,185	39,419	13,527	34.8	34.3
Goods and Services	44,232	44,808	40,708	13,594	45,586	12,249	30.7	26.9
Supplies and Services	32,801	33,709	30,281	11,151	33,589	10,191	34.0	30.3
Repairs Maintenance and Rehabilitation	11,431	11,099	10,427	2,443	11,996	2,058	21.4	17.2
Interest Payments	94,376	105,300	114,590	49,418	113,500	62,560	52.4	55.1
Domestic	82,000	89,500	99,606	42,371	93,000	53,538	51.7	57.6
Foreign	12,376	15,800	14,984	7,048	20,500	9,022	56.9	44.0
Subsidies and Incentives and Current Transfers	209,902	202,858	173,914	51,364	222,063	75,990	24.5	34.2
Subsidies	84,002	85,906	72,841	15,934	88,015	35,589	19.0	40.4
Grants in Aid	72,059	65,064	59,968	21,772	76,627	22,503	30.2	29.4
Pensions and Gratuities	32,869	32,346	23,418	10,551	36,912	11,525	32.1	31.2
Others	5,747	4,316	3,488	1,107	5,284	375	19.3	7.1
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	397,961	145,090	468,983	182,550	33.3	38.9
Acquisition of Assets and Works (B)	22,082	15,933	12,991	2,640	21,954	3,639	12.0	16.6
Acquisition of Assets	21,121	15,744	12,667	2,582	21,194	3,467	12.2	16.4
Acquisition of Land	961	190	324	57	759	171	6.0	22.6
Total - Augmented Operating Recurrent Expenditure (A+B):	458,329	449,991	410,952	147,729	490,936	186,189	32.2	37.9
Investments in Shares and Equities (C)	16,952	3,237	545	44	16,035	97	0.3	0.6
Share Capital	16,952	3,237	545	44	16,035	97	0.3	0.6
Foreign Financial Assests (F)	0	0	674	674	0	0	0	0
Total - Operating Capital Expenditure (B+C+F)	39,034	19,170	14,211	3,359	37,989	3,736	8.6	9.8
Total-Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	475,281	453,228	412,171	148,448	506,971	186,286	31.2	36.7

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 December	Actual FY24 (up to December)	Actual FY24	Budget FY25	Actual FY25 (December)	Actual FY25 (up to December)	Actual FY24 (upto December) as % of Revised Budget FY24	Actual FY25 (upto December) as % Budget FY25
Sub-total = GPS	19,895.73	33,096.28	833.95	2,016.12	12,652.07	22,342.00	460.53	1,694.56	6.09	7.58
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	102.58	835.94	2,019.86	3,606.15	45.52	429.90	24.96	11.92
Cabinet Division	7.52	1.79	0.00	0.01	1.43	16.87	0.00	0.00	0.44	0.03
Election Commission	282.45	600.91	6.89	52.82	209.07	436.80	9.15	40.93	8.79	9.37
Ministry of Public Administration	1,003.00	1,457.97	21.52	115.12	1,251.00	1,119.77	1.64	104.81	7.90	9.36
Public Service Commission	30.00	44.16	0.00	0.00	20.18	61.00	2.59	5.18	0.00	8.49
Finance Division	6,543.36	5,917.60	418.47	655.64	5,670.26	5,911.14	16.48	73.45	11.08	1.24
Internal Resources Division (IRD)	382.51	242.68	0.34	9.65	84.98	761.04	8.87	10.90	3.98	1.43
Financial Institutions Division	2,851.30	3,351.37	270.65	302.57	2,827.94	3,322.89	347.80	938.86	9.03	28.25
Economic Relations Division	65.61	47.31	0.82	3.69	41.97	48.78	0.58	1.89	7.81	3.87
Planning Division/2	4,794.61	17,456.76	1.06	14.25	53.99	6,395.46	1.63	4.67	0.08	0.07

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 December	Actual FY24 (up to December)	Actual FY24	Budget FY25	Actual FY25 (December)	Actual FY25 (up to December)	Actual FY24 (upto December) as % of Revised Budget FY24	Actual FY25 (upto December) as % Budget FY25
Implementation Monitoring and Evaluation Division	122.58	193.46	0.19	1.26	158.53	127.00	1.40	38.43	0.65	30.26
Statistics and Informatics Division	154.13	329.46	11.44	24.76	309.84	364.38	24.87	45.55	7.52	12.50
Ministry of Foreign Affairs	136.44	103.43	0.00	0.42	2.51	168.47	0.00	0.00	0.40	0.00
Sub-total = LGRD	42,017.10	44,017.33	2,214.35	9,461.36	37,952.69	40,381.28	2,076.95	6,246.90	21.49	15.47
Local Government Division	40,502.92	42,700.76	2,105.50	9,054.48	36,692.64	38,808.88	1,982.39	6,025.65	21.20	15.53
Rural Development and Co-operatives Division	762.47	581.93	21.10	189.44	561.18	647.57	50.72	153.57	32.55	23.71
Ministry of Chittagong Hill Tracts Affairs	751.71	734.64	87.74	217.44	698.87	924.83	43.83	67.69	29.60	7.32
Sub-total = Defence	1,542.25	1,471.47	199.34	284.28	1,430.47	1,284.44	23.79	47.31	19.32	3.68
Ministry of Defence - Defence Services	1,542.25	1,471.47	199.34	284.28	1,430.47	1,284.44	23.79	47.31	19.32	3.68
Sub-total=POS	3,454.72	3,383.11	201.57	857.89	2,757.32	3,311.13	53.93	156.01	25.36	4.71
Law and Justice Division	175.91	246.54	57.96	78.80	195.58	156.21	0.00	22.04	31.96	14.11
Public Security Division	1,716.06	1,771.76	59.98	227.08	1,235.48	1,707.91	46.86	74.32	12.82	4.35
Legislative and Parliamentary Affairs Division	2.00	2.50	0.10	0.69	2.38	4.50	0.21	1.17	27.57	25.99
Anti Corruption Commission	18.44	6.19	5.52	6.00	6.03	12.00	0.00	0.00	97.00	0.00
Security Services Division	1,542.31	1,356.12	78.01	545.32	1,317.84	1,430.51	6.86	58.48	40.21	4.09
Sub-total = Edu	46,743.99	33,174.71	1,266.75	5,748.44	29,182.43	50,579.85	2,968.50	7,240.18	17.33	14.31
Ministry of Primary and Mass Education	12,019.41	8,121.10	598.97	2,056.43	7,231.05	16,134.52	587.76	2,213.40	25.32	13.72
Secondary and Higher Education Division	16,905.71	8,952.55	317.34	2,151.39	7,877.59	15,541.50	724.84	1,857.19	24.03	11.95
Ministry of Science and Technology	12,980.13	11,415.51	160.32	588.63	10,655.23	12,886.70	1,495.72	2,604.46	5.16	20.21
Information and Communication Technology Division	2,015.93	2,065.72	63.42	507.60	2,004.74	2,448.66	102.25	371.96	24.57	15.19
Technical and Madrasah Education Division	2,822.81	2,619.83	126.71	444.39	1,413.82	3,568.47	57.94	193.17	16.96	5.41
Sub-total = Health	15,464.08	11,336.79	364.55	1,550.43	8,555.72	20,190.19	160.65	716.01	13.68	3.55
Health Services Division	12,210.07	9,345.49	322.84	1,354.01	7,362.91	13,741.33	160.64	655.02	14.49	4.77
Medical Education and Family Welfare Division	3,254.01	1,991.30	41.71	196.43	1,192.81	6,448.86	0.01	60.99	9.86	0.95
Sub-total = SSW	9,005.90	8,833.78	86.70	1,468.31	8,544.47	9,972.86	137.28	493.83	16.62	4.95
Ministry of Social Welfare	1,183.65	606.80	-56.95	120.42	471.61	975.58	8.95	27.14	19.84	2.78
Ministry of Women and Children Affairs	976.32	915.97	49.66	268.52	1,175.66	874.94	22.24	197.41	29.32	22.56
Ministry of Food	932.05	913.14	0.86	22.70	847.57	1,299.52	0.14	14.19	2.49	1.09
Ministry of Disaster Management and Relief	4,586.43	5,070.42	80.46	747.46	4,878.73	5,327.99	87.01	226.99	14.74	4.26
Ministry of Liberation Affairs	1,327.45	1,327.45	12.66	309.21	1,170.90	1,494.83	18.93	28.10	23.29	1.88
Sub-total = HCS	5,479.47	5,192.61	190.17	1,259.54	4,881.51	4,945.97	323.58	941.26	24.26	19.03
Ministry of Housing and Public Works	5,479.47	5,192.61	190.17	1,259.54	4,881.51	4,945.97	323.58	941.26	24.26	19.03
Sub-total = RCRA	3,032.39	3,442.49	41.99	1,200.29	3,250.47	4,047.10	554.58	1,278.43	34.87	31.59
Ministry of Information	211.68	258.02	1.15	23.21	198.55	256.44	5.47	15.38	8.99	6.00
Ministry of Cultural Affairs	262.08	348.04	7.91	68.17	337.02	324.32	20.49	51.30	19.59	15.82
Ministry of Religious Affairs	2,176.15	2,234.74	24.56	1,035.87	2,217.83	2,232.26	518.93	1,141.79	46.35	51.15
Ministry of Youth and Sports	382.48	601.69	8.38	73.05	497.08	1,234.08	9.69	69.96	12.14	5.67
Sub-total = FE	34,686.48	28,189.97	1,674.39	4,901.76	28,283.36	30,174.29	4,481.78	9,029.00	17.39	29.92
Energy and Mineral Resources Division	911.44	1,062.52	28.28	28.28	1,162.72	997.59	41.79	86.65	2.66	8.69
Power Division	33,775.04	27,127.45	1,646.11	4,873.48	27,120.64	29,176.70	4,439.99	8,942.35	17.97	30.65
Sub-total = Agr	16,346.32	20,895.64	522.72	3,918.05	19,491.22	19,828.16	978.99	3,803.34	18.75	19.18
Ministry of Agriculture	4,347.97	4,594.37	125.52	1,238.24	4,247.40	6,423.92	259.02	1,042.11	26.95	16.22
Ministry of Fisheries and Livestock	2,427.15	2,143.27	51.47	249.15	1,987.78	2,393.94	74.68	165.15	11.62	6.90
Ministry of Environment and Forest	851.32	1,308.85	16.01	50.71	1,138.98	1,402.53	13.40	45.05	3.87	3.21
Ministry of Land	925.54	656.40	13.15	31.31	384.51	920.68	2.73	16.96	4.77	1.84
Ministry of Water Resources	7,794.34	12,192.75	316.56	2,348.64	11,732.55	8,687.09	629.17	2,534.07	19.26	29.17
Sub-total = IES	4,101.22	3,289.48	166.06	857.83	2,917.40	4,126.56	303.14	742.95	26.08	18.00
Ministry of Commerce	308.12	137.66	6.06	9.51	132.84	631.03	0.20	2.12	6.91	0.34
Ministry of Labour and Employment	123.79	208.47	71.62	86.61	110.55	248.36	4.67	20.71	41.54	8.34
Ministry of Industries	2,652.95	2,210.56	35.15	664.63	2,190.11	2,150.26	260.80	601.15	30.07	27.96
Ministry of Expatriates' Welfare and Overseas Employment	625.98	342.41	3.78	31.33	213.77	760.78	18.45	74.88	9.15	9.84
Ministry of Textiles and Jute	390.38	390.38	49.45	65.76	270.13	336.13	19.02	44.09	16.84	13.12
Sub-total = GPS	75,816.81	63,684.22	2,001.74	10,008.05	49,190.42	70,267.47	3,423.46	8,340.53	15.72	11.87
Road Transport and Highways Division	34,062.21	27,803.45	1,291.87	4,451.89	19,304.91	32,042.43	1,497.26	4,099.85	16.01	12.80

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 December	Actual FY24 (up to December)	Actual FY24	Budget FY25	Actual FY25 (December)	Actual FY25 (up to December)	Actual FY24 (upto December) as % of Revised Budget FY24	Actual FY25 (upto December) as % Budget FY25
Ministry of Railways	14,960.06	13,117.62	206.09	763.20	11,033.33	13,725.64	84.69	361.86	5.82	2.64
Ministry of Shipping	9,954.72	7,033.95	224.45	1,185.90	5,127.00	10,373.45	1,528.83	2,416.87	16.86	23.30
Ministry of Civil Aviation and Tourism	6,542.28	6,304.45	10.33	1,299.61	4,745.07	5,632.25	229.87	568.59	20.61	10.10
Posts and Telecommunications Division	1,233.28	1,503.27	27.45	178.78	1,494.68	1,184.87	82.82	314.90	11.89	26.58
Bridges Division	9,064.26	7,921.48	241.55	2,128.67	7,485.41	7,308.83	0.00	578.46	26.87	7.91
Total Development Revenue Expenditure	277,586.46	260,007.89	9,764.26	43,532.36	209,089.54	281,451.31	15,947.15	40,730.31	16.74	14.47

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 (December)	Actual FY24 (up to December)	Actual FY24	Budget FY25	Actual FY25 (December)	Actual FY25 (up to December)
Tax Revenue (a+b)	2.9	66.0	62.0	0.0	0.1	0.1	70.0	0.0	0.1
a. NBR	4,063.2	4,579.0	4,957.8	141.5	929.3	4,420.4	5,804.9	204.3	1,207.2
a.1 Income	1,579.0	1,540.0	1,736.0	191.7	1,152.1	2,414.9	1,980.1	245.6	1,112.6
a.2 VAT	7,936.4	19,998.4	18,999.5	590.0	3,779.7	7,866.1	14,999.0	612.2	3,754.6
a.3 Supplementary	565.5	457.7	1,000.0	44.2	284.6	589.1	500.0	71.1	346.5
a.4 Import	1,688.0	3,000.0	2,550.0	113.8	812.6	1,790.4	1,500.0	184.7	849.2
a.4 Export	992.9	2,210.0	2,500.0	86.8	485.7	1,096.0	2,250.0	7.0	409.2
a.5 Excise	4,092.5	13,617.6	12,075.6	294.2	1,886.6	3,705.7	9,999.5	277.0	1,818.2
a.6 Other Taxes	597.4	713.2	874.0	51.1	310.1	684.9	749.6	72.4	331.4
b. Non-NBR	38,956.1	49,996.7	48,999.8	1,894.6	24,806.7	40,026.5	46,003.0	4,006.1	32,497.1
b.1 Narcotics & Liquor	1,745.5	9,346.3	9,416.1	135.6	11,149.9	12,439.5	7,675.9	237.4	773.4
b.2 Vehicles	5,314.9	7,521.3	12,056.2	281.2	1,179.2	2,144.8	6,113.8	2,247.5	18,483.8
b.3 Land Revenue	2,681.5	5,864.2	5,093.4	196.8	1,352.2	2,583.3	5,803.0	204.0	1,239.3
b.4 Stamp Duty	1,248.1	984.7	575.7	101.0	722.1	1,512.4	643.3	92.7	494.9
b.5 Surcharge	6,002.0	8,698.4	6,779.9	438.5	3,123.3	5,888.6	9,124.8	347.3	2,310.3
c. Non-tax Revenue	1,110.0	548.1	1,480.9	60.5	474.9	1,242.3	727.2	57.9	615.7
c.1 Dividend and Profit	913.1	1,230.9	1,230.9	71.6	479.3	982.3	1,915.1	81.4	468.0
c.2 Interest	2,242.1	4,046.7	2,839.0	189.5	1,066.9	2,256.7	3,461.4	190.8	980.9
c.3 Administrative Fees and Charges	17,452.8	11,665.4	9,220.7	400.6	5,144.7	10,792.9	10,432.3	507.3	7,020.8
c.4 Fines, Penalties and Forfeiture	246.3	90.7	307.1	19.4	114.3	183.6	106.2	39.9	110.0
c.5 Receipts for Services Rendered	2.9	66.0	62.0	0.0	0.1	0.1	70.0	0.0	0.1
c.6 Rents, Leases and Recoveries	4,063.2	4,579.0	4,957.8	141.5	929.3	4,420.4	5,804.9	204.3	1,207.2
c.7 Tolls and Levies	1,579.0	1,540.0	1,736.0	191.7	1,152.1	2,414.9	1,980.1	245.6	1,112.6
c.8 Non-Commercial Sales	7,936.4	19,998.4	18,999.5	590.0	3,779.7	7,866.1	14,999.0	612.2	3,754.6
c.9 Other Non-Tax Revenue and Receipts	565.5	457.7	1,000.0	44.2	284.6	589.1	500.0	71.1	346.5
c. 10 Capital Revenue	1,688.0	3,000.0	2,550.0	113.8	812.6	1,790.4	1,500.0	184.7	849.2
Total Revenue (a+b+c)	366,736.9	499,994.9	477,999.8	30,272.5	187,068.3	409,344.8	541,002.0	36,751.7	195,389.0
d. Tax-GDP Ratio (base 2015-16)	7.30	9.00	8.58	0.57	3.24	7.38	8.64	0.57	2.84
e. Revenue-GDP ratio (base 2015-16)	8.17	9.99	9.55	0.61	3.74	8.18	9.45	0.64	3.41

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 December/Actual FY24 up to December)*100	(Actual FY25 upto December/ Budget FY25)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	95.3	134.0	115.4	90.2	100.4	32.9
a. NBR	95.3	132.8	117.1	88.3	100.4	33.2
a.1 Income	95.2	142.8	120.4	30.0	102.9	29.6
a.2 VAT	96.5	131.2	115.6	34.0	98.3	34.7
a.3 Supplementary	91.3	119.7	115.9	13.1	100.6	35.2
a.4 Import	95.4	128.0	112.7	9.4	99.5	38.0
a.4 Export	93.9	47329.3	112.9	0.0	112.4	0.1
a.5 Excise	108.3	131.3	117.1	1.1	129.9	20.8
a.6 Other Taxes	112.7	82.0	114.1	0.6	96.6	56.2
b. Non-NBR	95.0	190.7	78.9	1.9	99.3	25.0

b.1 Narcotics & Liquor	218.5	84.9	50.0	0.1	121.8	69.3
b.2 Vehicles	85.0	83.8	58.8	0.4	104.5	56.6
b.3 Land Revenue	113.1	205.3	90.0	0.3	84.2	18.2
b.4 Stamp Duty	88.7	269.8	82.8	0.9	96.4	18.2
b.5 Surcharge	122.5	109.4	85.8	0.2	106.9	44.2
c. Non-tax Revenue	98.0	114.9	93.9	9.8	131.0	70.6
c.1 Dividend and Profit	100.7	61.7	81.5	3.0	6.9	10.1
c.2 Interest	160.3	285.1	50.7	0.5	1567.5	302.3
c.3 Administrative Fees and Charges	86.9	224.6	113.9	0.6	91.7	21.4
c.4 Fines Penalties and Forfeiture	58.5	42.5	111.7	0.4	68.5	76.9
c.5 Receipts for Services Rendered	77.9	155.0	134.6	1.4	74.0	25.3
c.6 Rents Leases and Recoveries	270.2	58.5	49.1	0.3	129.6	84.7
c.7 Tolls and Levies	100.0	195.0	155.6	0.2	97.6	24.4
c.8 Non-Commercial Sales	70.2	153.4	121.9	0.6	91.9	28.3
c.9 Other Non-Tax Revenue and Receipts	79.0	96.7	113.1	2.6	136.5	67.3
c.10 Capital Revenue	338.6	57.9	34.6	0.0	96.2	103.5
Total Revenue (a+b+c)	95.6	132.2	113.2	100.0	104.4	36.1

Notes:

Income= Tax on Income/property/profit/wealth

Import= Import & export duty

Sup= Supplementary duty

Ex= Excise taxes

NL= Narcotics & Liquor

DP= Dividend & profit

PO&R= Post office & Railway

IFT= Interest/Fees/Tolls & Other receipts

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