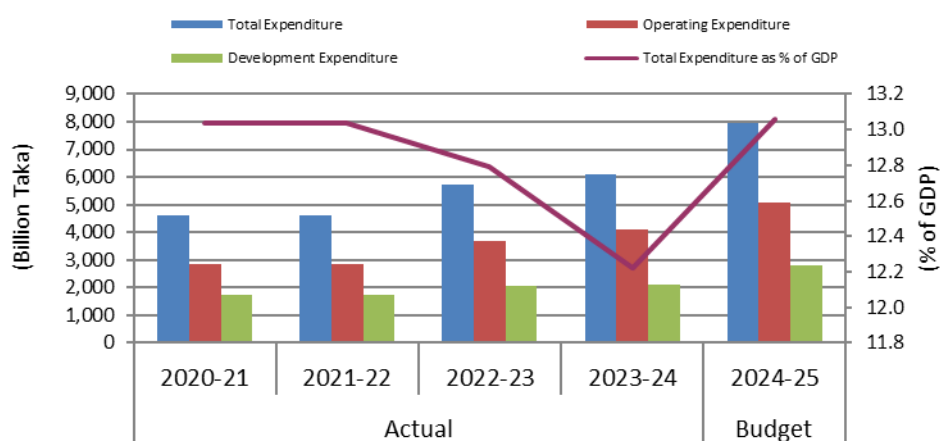


Monthly Report on Fiscal Position

April 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

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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 April, 2025 in the current fiscal year (FY25) is 67.8 percent of the revised operating budget estimates. Actual development expenditure during the same period is 34.72 percent of the revised 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 April 2025, 67.1 percent of total revised revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (83.7 percent). In the same period, total NBR tax collection is 62.8 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 April 2025), overall balance (excluding grants) witnessed a negative value which was 1.49 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	Revised Budget FY25	Budget FY25 as % of Budget FY24	Revised Budget FY25 as % of Revised Budget FY24	Revised Budget FY25 as % of Actual FY24	Actual FY25 (up to April)	Actual FY25 (up to April) as % of Revised Budget FY25
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	147,984	118,321	86,010	20.9	72.7	153,434	148,226	103.7	125.3	172.3	85,088	57.4
LGRD	7,324	7,236	6,548	1.6	90.5	7,570	7,325	103.4	101.2	111.9	4,211	57.5
Defense	40,190	36,331	33,418	8.1	92.0	40,730	38,027	101.3	104.7	113.8	23,246	61.1
POS	28,812	27,575	25,940	6.3	94.1	30,208	28,675	104.8	104.0	110.5	19,094	66.6
Edu	57,394	55,837	51,107	12.4	91.5	60,575	62,467	105.5	111.9	122.2	41,693	66.7
Health	22,587	18,446	15,173	3.7	82.3	21,217	19,973	93.9	108.3	131.6	11,817	59.2
SSW	31,343	31,722	30,644	7.4	96.6	33,234	34,270	106.0	108.0	111.8	18,931	55.2
Housing	1,949	1,833	1,661	0.4	90.6	1,983	2,031	101.8	110.8	122.3	894	44.0
RCRA	2,535	2,484	2,200	0.5	88.6	2,654	2,684	104.7	108.1	122.0	1,469	54.7
F&E	133	128	92	0.0	72.0	142	129	107.2	101.0	140.3	67	52.0
Agri	27,354	35,108	33,645	8.2	95.8	27,503	27,366	100.5	77.9	81.3	23,118	84.5
IES	1,487	1,350	1,161	0.3	86.0	1,569	1,454	105.5	107.7	125.2	819	56.3
TC (Trans & Com)	11,813	11,558	9,982	2.4	86.4	12,652	11,873	107.1	102.7	118.9	6,936	58.4
Interest Payment	94,376	105,300	114,590	27.8	108.8	113,500	121,500	120.3	115.4	106.0	105,830	87.1
Total	475,281	453,229	412,171	100.0	90.9	506,972	506,002	106.7	111.6	122.8	343,215	67.8

Some of the noteworthy features are:

- FY25 revised budget is 11.6 percent higher than FY24 revised budget and 22.8 percent higher than FY24 actual expenditure;
- Up to April 2025, overall operating expenditure is 67.8% of the revised budget. Spending in Interest payment has been the highest which is 87.1 % of allocated budget followed by Agriculture is 84.5%.. Sectors like Housing (44.0%), Fuel and Energy (52.0%), Recreation, Culture & Religious Affairs (54.7%), Social Security & Welfare (55.2%), IES (56.3%), GPS (57.4%), LGRD (57.5%), Transport & Comunatoion (58.4%), Health (59.2%) and Defense (61.1%) 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 Revised Budget FY25	42.5	24.9	2.4	5.4	24.0	0.8
Sector share in Actual Expenditure FY25 (Up to April 2025)	37.1	22.6	2.0	6.7	30.8	0.7

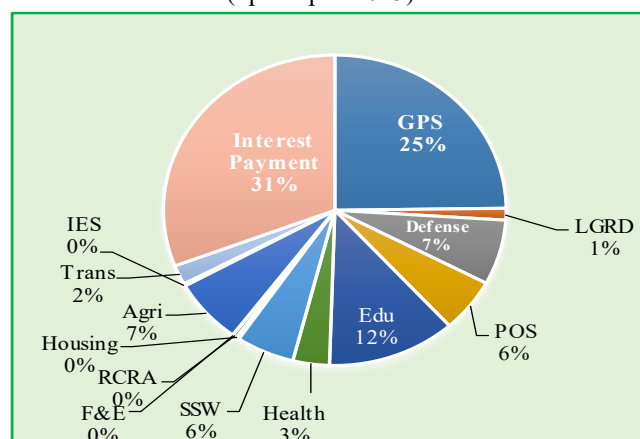
Note:

(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 revised budget FY25, share of the administration has increased and allocations against all other categories have been reduced compare to the actual expenditure in FY24;
- Till April 2025, among all categories expenditure on Administration, Interest Payment & Social Infrastructure were the highest.

1.1.3 Sectors' Share in Resource Utilization

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



- Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.
- Individually the largest share goes to Interest Payment (30.8 percent) followed by General Public Service (24.8 percent), Education (12.1 percent), Agriculture (6.7 percent), Defense (6.8 percent), Public Order & Safety (5.6 percent) and SSW (5.5 percent).
- On the otherhand, smallest allocations goes in the F&E (0.02 percent), IES (0.24 percent), Housing (0.26 percent), RCRA (0.43 percent) and LGRD (1.2 percent) sectors.

1.1.4 Sector-wise Utilization

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

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

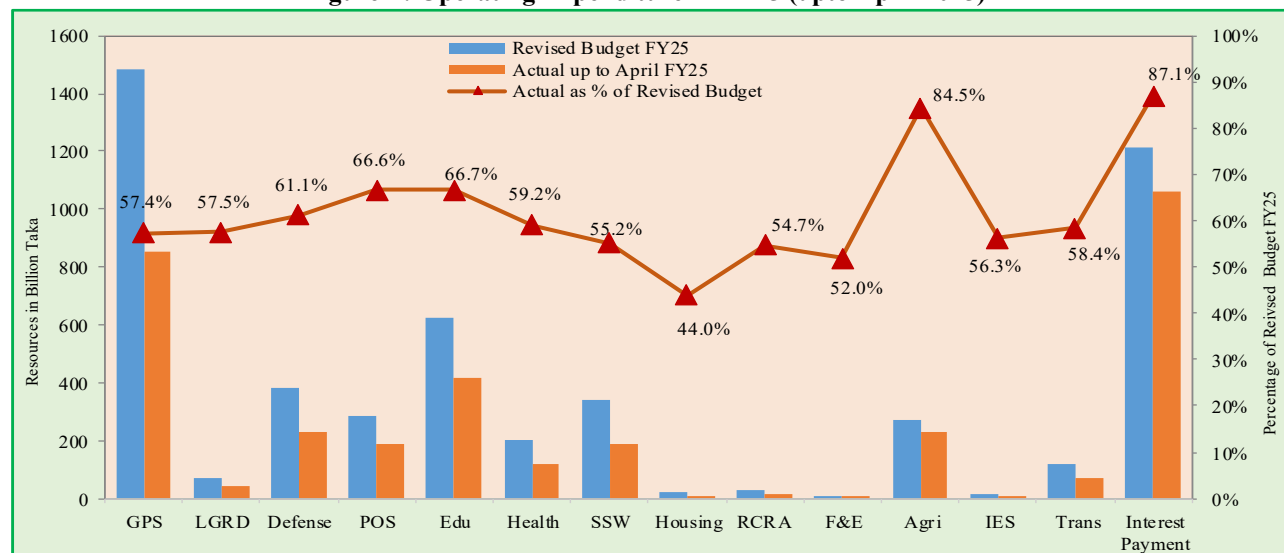


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (87.1%), Agriculture (84.5%), etc. sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY25), actual spending (operating) up to April is 67.8 percent of the budget estimate, which is also 75.72 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 April 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 April 2025)

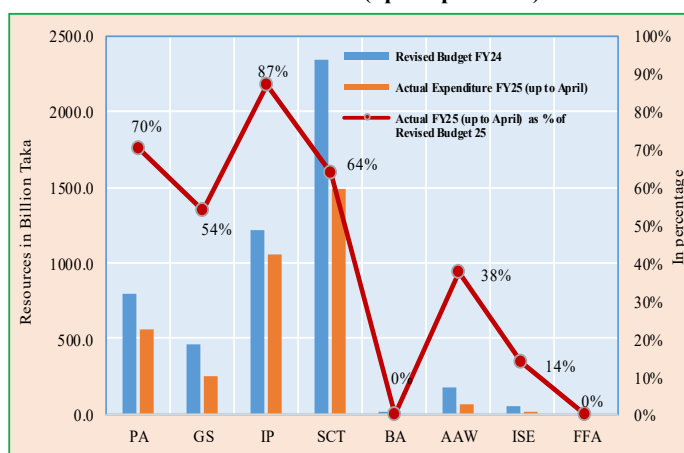
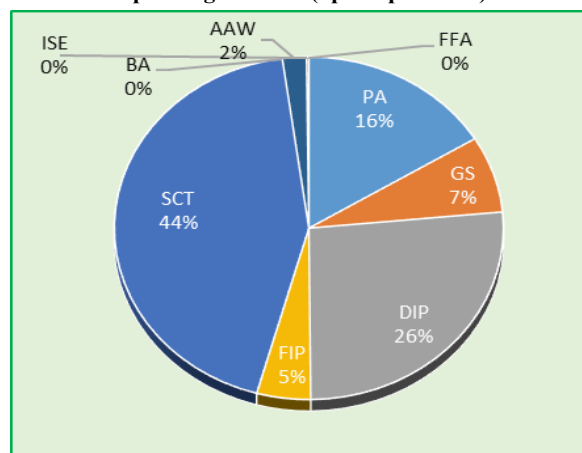


Figure 4: Share of Different Categories in Total Actual Spending in FY25 (upto April 2025)



In the current FY25 (up to April 2025), utilization rate of total operating expenditure was 67.8 percent. The major categories were subsidies & cash transfers (44%), domestic interest payment (26%), 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

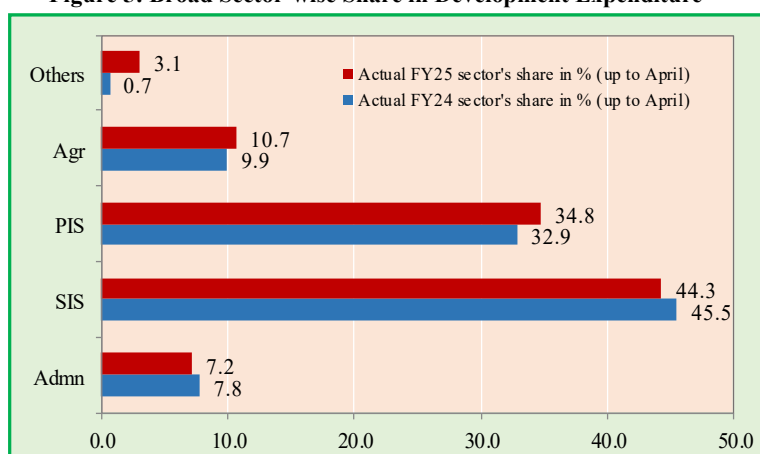
(IN CRORE TAKA)

	Year: 2023-24						Fiscal Year 2024-25						
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to April)	Sector's Share (%) in Actual FY24 (upto April)	Actual FY24 as % of Revised FY24	Budget FY25	Revised Budget FY25	Actual FY25 (up to April)	Revised Budget FY25 as % of Revised FY24	Revised Budget FY25 as % of Actual FY24	Actual FY25 (upto April as % of Revised Budget FY25)	Actual FY25 sector's share in % (up to April)
1	2	3	4	5	6	7	8		9	10	11	12	13
GPS	19,896	33,096	12,652	5,284	5.67	38.23	22,342	40,225	4,757	121.54	317.93	11.83	5.92
LGRD	42,017	44,017	37,953	18,988	20.36	86.22	40,381	37,445	14,894	85.07	98.66	39.78	18.52
Defence	1,542	1,471	1,430	507	0.54	97.21	1,284	1,211	189	82.29	84.65	15.64	0.24
POS	3,455	3,383	2,757	1,454	1.56	81.50	3,311	3,046	821	90.04	110.48	26.94	1.02
Edu	46,744	33,175	29,182	14,613	15.67	87.97	50,580	36,646	15,246	110.46	125.57	41.61	18.96
Health	15,464	11,337	8,556	3,473	3.73	75.47	20,190	7,952	1,264	70.14	92.94	15.90	1.57
SSW	9,006	8,834	8,544	3,095	3.32	96.72	9,973	8,043	2,580	91.05	94.13	32.07	3.21
HCS	5,479	5,193	4,882	2,288	2.45	94.01	4,946	3,351	1,657	64.53	68.65	49.45	2.06
RCRA	3,032	3,442	3,250	2,057	2.21	94.42	4,047	2,780	1,557	80.74	85.51	56.00	1.94
FE	34,686	28,190	28,283	11,673	12.52	100.33	30,174	22,575	13,992	80.08	79.82	61.98	17.40
AFL	16,346	20,896	19,491	9,268	9.94	93.28	19,828	17,202	8,598	82.32	88.25	49.98	10.69
IES	4,101	3,289	2,917	1,572	1.69	88.69	4,127	2,500	902	75.99	85.68	36.10	1.12
TC	75,817	63,684	49,190	18,968	20.34	77.24	70,267	48,624	13,952	76.35	98.85	28.69	17.35
Total	277,586	260,008	209,090	93,241	100.00	80.42	281,451	231,599	80,409	89.07	110.77	34.72	100.00

- Up to April 2025, actual expenditure is 34.72 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 35.86 percent of the revised budget.
- During this period, FE (61.98 percent), RCRA (56.00 percent), AFL (49.98 percent), HCS (49.45 percent), Education (41.61 percent) LGRD (39.78 percent) sector made the highest utilization of allocated resources.
- Sectors with largest allocation for FY25 are Education (18.96%), LGRD (18.52%), Fuel & Energy (17.40%), Transport & Communication (17.35%), Agriculture, Fisheries & Livestock (10.69%) and GPS (5.92%).

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 April, 2025 is presented in **Figure 5**.
- From the graph it appears that up to April, 2025 the maximum share of spending went to Social Infrastructure 44.3%, followed by Physical Infrastructure 34.8% and Agriculture 10.7 %.

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 April 2025):

Table 4: Revenue Collection Position

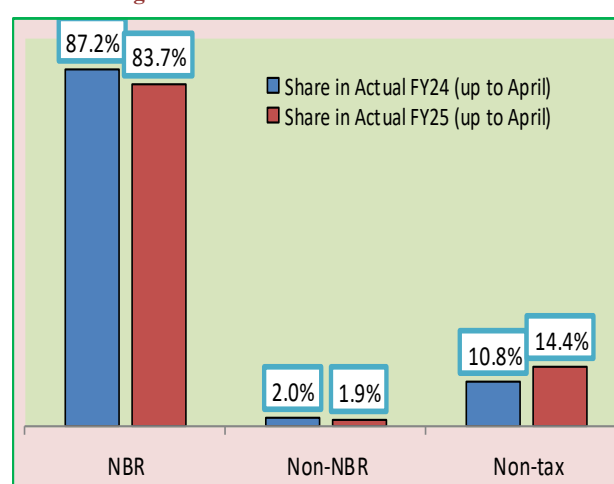
(In Crore Taka)

Description	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24	Actual (April)	Actual FY24 (upto April)	Budget FY25	Revised Budget FY25	Actual FY25 (April)	Actual FY25 (upto April)	Actual FY25 (upto April) as % of Revised Budget FY25
Tax Revenue (a+b)	449,998	429,000	369,318	29,026	284,401	494,999	478,000	36,640	297,558	62.3
a. NBR	430,000	410,001	361,452	28,445	278,016	480,000	463,500	36,003	291,087	62.8
a.1 Income	153,260	145,865	122,976	8,424	89,929	175,620	169,000	9,379	95,876	56.7
a.2 VAT	163,836	158,067	139,290	11,847	109,309	182,783	178,586	13,078	109,934	61.6
a.3 Supplementary Duty	60,703	55,437	53,719	4,480	40,778	64,278	60,444	9,836	46,758	77.4
a.4 Import	46,015	43,876	38,632	3,292	31,920	49,464	47,766	3,347	31,670	66.3
a.5 Export duty	66	62	0	0	0	70	68	0	0	0.3
a.6 Excise	4,579	4,958	4,420	191	4,070	5,805	5,141	189	4,957	96.4
a.7 Other Taxes	1,540	1,736	2,415	210	2,011	1,980	2,495	174	1,892	75.8
b. Non-NBR	19,998	19,000	7,866	582	6,385	14,999	14,500	637	6,471	44.6
c. Non-tax Revenue	49,997	49,000	40,026	2,752	34,303	46,003	40,001	1,792	50,184	125.5
Total Revenue (a + b + c)	499,995	478,000	409,345	31,779	318,704	541,002	518,001	38,432	347,742	67.1
d. Tax-GDP Ratio (base 2015-16)	9.00	8.58	7.38	0.58	5.69	8.92	8.61	0.66	5.36	
e. Revenue-GDP ratio (base 2015-16)	9.99	9.55	8.18	0.64	6.37	9.74	9.33	0.69	6.26	

- Total revenue collection in FY24 was 8.18 percent of GDP and 85.64 percent of the revised budget target.
- In FY25 (up to April 2025), total revenue collection increased by 9.1 percent compared to the corresponding period of the previous fiscal year (FY24) and achievement against revised annual target is 67.1 percent.
- In Revised FY25, total revenue is estimated to be 9.33 percent of GDP which is about 8.37 percent higher than the revised budget of FY24, and 26.54 percent higher than the actual revenue collection in FY24.

- ❖ In FY25 (upto April 2025), major share of the government revenue comes from NBR sources (83.7 percent).
- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue are 4.7 percent and 1.4 percent respectively.
- ❖ On the other hand, non-tax revenue collection grew by 46.3 percent compared to the corresponding period of the previous fiscal year.
- ❖ For tax and non-tax revenue, achievements as to the revised annual target were 62.3 and 125.5 percent respectively (upto April 2025 in FY25).

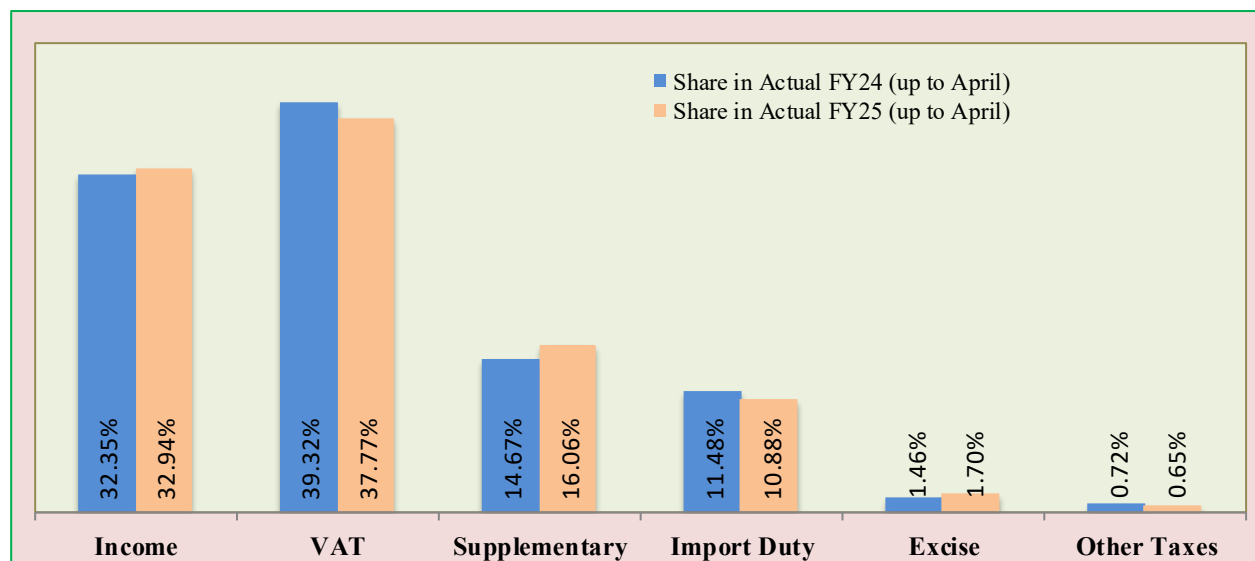
Figure 6: Sources of Revenue Collection



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 Revised FY25 is 8.61 percent of GDP. This is 11.42 percent higher than the revised budget of FY24 and 29.43 percent higher than the actual collection of the FY24.
- In FY25 (up to April 2025), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 37.77 percent was collected from VAT, 32.94 percent from Income Tax, 16.06 percent from Supplementary Duty, 10.88 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 April)	Actual FY25 (upto April)
	Budget FY24	Revised FY24	Actual (April)	Actual FY24	Budget FY25	Revised Budget FY25	Actual (April)		
1	2	3	4	5	6	7	8	9	
Revenues	499,995	478,000	31,862	409,812	541,002	518001	38,551	319,074	348,241
Tax Revenue	449,998	429,000	29,106	369,776	494,999	478000	36,759	284,761	298,056
Non-Tax Revenue	49,997	49,000	2,757	40,037	46,003	40001	1,792	34,313	50,184
Foreign Grants	3,900	3,500	18	5,990	4,400	4400	2,009	1,147	3,331
Revenue and Foreign Grants	503,895	481,500	31,880	415,803	545,402	522401	40,560	320,221	351,572
Operating Expenditure	475,281	453,228	37,800	412,171	506,971	506002	28,275	287,555	343,214
Net Outlay for Food Account Operation	502	-1,234	825	-1,287	119	1008	1,723	4,769	6,401
Loans & Advances (Net)	8,420	2,417	-565	-8,582	8,457	5391	4,794	-4,328	848
Development Expenditure	277,582	260,007	13,893	209,090	281,453	231599	8,940	93,241	80,409
Development Program financed from Revenue Budget	3,768	4,378	143	4,250	5,943	4653	14	993	1,004

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

Non-ADP Project	7,986	7,853	0	7,112	7,627	8371	867	3,218	2,889
Annual Development Programme	263,000	245,000	13,624	195,234	265,000	216000	7,906	88,220	76,026
Non-ADP FFW and Transfer	2,828	2,775	126	2,494	2,884	2575	153	809	491
Total Expenditure	761,785	714,418	51,953	611,392	797,000	743999	43,731	381,237	430,872
Overall Balance (Including Grants)	-257,890	-232,918	-20,073	-195,589	-251,598	-221598	-3,171	-61,016	-79,300
(In percent of GDP, base 2015-16)	-5.16	-4.66	-0.40	-3.91	-4.53	-3.99	-0.06	-1.22	-1.43
Overall Balance (Excluding Grants)	-261,790	-236,418	-20,091	-201,579	-255,998	-225998	-5,180	-62,163	-82,631
(In percent of GDP, base 2015-16)	-5.23	-4.73	-0.40	-4.03	-4.61	-4.07	-0.09	-1.24	-1.49

- 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 Revised FY25 is estimated to be 4.07 percent of GDP. Including grants the deficit is expected to be 3.99 percent of GDP;
- For FY25, actual overall balance up to April, 2025 (excluding grants) witnesses a negative value which was 1.49 percent of GDP.

5.0 Financing

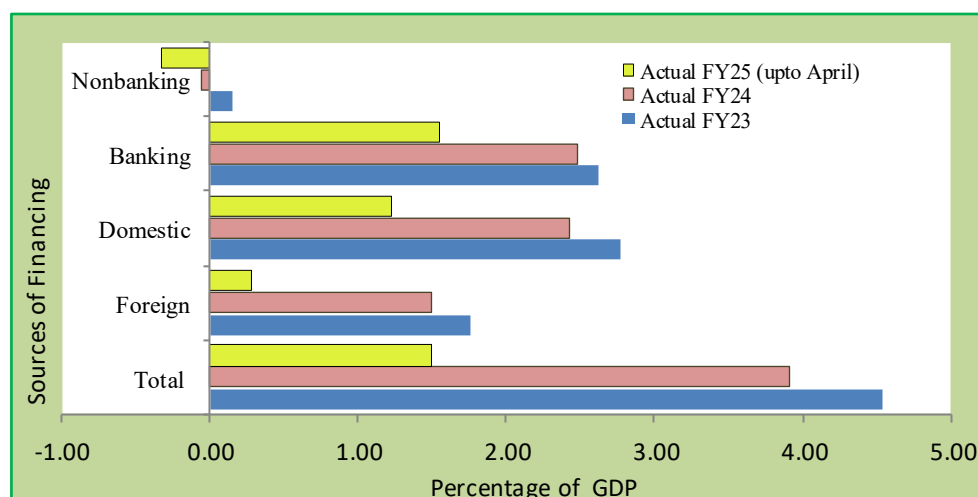
Table 6 and **Figure 8** present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

Description	Year: 2023-24				Year:2024-25			(In crore taka)	
	Budget FY24	Revised FY24	Actual (April)	Actual FY24	Budget FY25	Revised Budget FY25	Actual (April)	Actual FY24 (upto April)	Actual FY25 (up to April)
1	2	3	4	5	6		7	8	9
1.0 Foreign Borrowing-Net	102,490	76,293	-183	74,587	90,700	104,600	538	23,047	15,445
1.1 Foreign Borrowing	127,190	102,693	1,874	97,037	127,200	138,100	2,093	41,698	41,868
1.2 Amortization	-24,700	-26,400	-2,057	-22,449	-36,500	-33,500	-1,554	-18,651	-26,422
2.0 Domestic Borrowing	155,395	156,625	20,858	121,391	160,900	117,000	2,608	36,953	67,963
2.1Borrowing from Banking System (Net)	132,395	155,935	24,131	123,847	137,500	99,000	610	68,476	85,909
2.1.1 Long-Term Debt (Net)	86,580	95,743	14,494	77,096	72,682	114,163	6,120	46,940	102,295
2.1.2 Short-Term Debt (Net)	45,815	60,192	9,637	46,750	64,818	-15,163	-5,510	21,537	-16,386
2.2 Non-Bank Borrowing (Net)	23,000	690	-3,272	-2,455	23,400	18,000	1,998	-31,523	-17,946
2.2.1 National Savings Schemes (Net)	18,000	-7,310	-1,881	-17,999	15,400	14,000	1,534	-12,686	3,236
2.2.2 Others	5,000	8,000	-1,391	15,543	8,000	4,000	464	-18,837	-21,181
Total - Financing:	257,885	232,918	20,676	195,979	251,600	221,600	3,146	60,000	83,408
(In percent of GDP) (base: 2015-16):	5.15	4.66	0.41	3.92	4.53	3.99	0.06	1.20	1.50

Figure 8: Sources of Financing Deficit

- For FY25 (upto April 2025), net foreign borrowing is positive and domestic borrowing is also positive;
- Over all, total financing is positive in the same period which is 1.50 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 (April)	Actual FY24 (up to April)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (April)	Actual FY25 (up to April)
General Public Services	147,984	118,321	15,697	57,872	86,010	153,434	148,226	11,082	85,088
LGRD	7,324	7,236	681	4,766	6,548	7,570	7,325	300	4,211
Defence	40,190	36,331	1,952	20,427	33,418	40,730	38,027	1,985	23,246
Public Order and safety	28,812	27,575	2,027	18,821	25,940	30,208	28,675	770	19,094
Education & technology	57,394	55,837	4,004	39,683	51,107	60,575	62,467	1,860	41,693
Health	22,587	18,446	1,184	11,090	15,173	21,217	19,973	942	11,817
Social Security and Welfare	31,343	31,722	2,123	19,052	30,644	33,234	34,270	829	18,931
Housing	1,949	1,833	125	885	1,661	1,983	2,031	52	894
Recreation, Culture and Religious Affairs	2,535	2,484	118	1,570	2,200	2,654	2,684	98	1,469
Fuel and Energy	133	128	6	64	92	142	129	2	67
Agriculture	27,354	35,108	494	20,326	33,645	27,503	27,366	261	23,118
Industrial & Economic Services	1,487	1,350	64	861	1,161	1,569	1,454	20	819
Transport and Communication	11,813	11,558	775	6,834	9,982	12,652	11,873	463	6,936
Interest Payment	94,376	105,300	8,552	85,303	114,590	113,500	121,500	9,610	105,830
Total – Operating Expenditure	475,281	453,229	37,800	287,555	412,171	506,972	506,002	28,275	343,215

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 (April)	Actual FY24 (up to April)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (April)	Actual FY25 (upto April)	Actual FY25 (up to April) as % Revised Budget FY25
Sub-total = GPS	147,984	118,321	15,697	57,872	86,010	153,434	148,226	11,082	85,088	57.4
Office of the President	32	29	2	18	24	32	33	31	0	18
Parliament	335	323	18	174	257	335	345	154	1	76
Prime Minister's Office	931	939	56	680	847	931	994	879	32	582
Cabinet Division	103	92	7	49	68	103	105	87	2	37
Election Commission	2,124	4,168	124	2,233	3,981	2,124	793	716	22	332
Ministry of Public Administration	3,536	3,674	163	1,668	2,746	3,536	4,137	3,740	65	1,732
Public Service Commission	101	98	13	65	86	101	105	97	2	46
Finance Division	134,981	103,786	15,110	49,582	73,660	134,981	141,591	137,847	10,759	79,939
Internal Resources Division	3,113	2,546	84	984	1,507	3,113	2,456	1,973	41	1,048
Financial Institutions Division	98	93	2	69	84	98	95	89	1	58
Economic Relations Division	699	716	6	1,282	1,306	699	759	789	132	731
Planning Division/2	88	75	4	50	65	88	97	84	2	54
Implementation, Monitoring and Evaluation Division	61	58	7	26	50	61	68	65	2	29
Statistics and Informatics Division	261	239	13	121	172	261	298	251	4	130
Ministry of Foreign Affairs	1,521	1,485	90	872	1,158	1,521	1,557	1,424	17	276
Sub-total = LGRD	7,324	7,236	681	4,766	6,548	7,324	7,570	7,325	300	4,211
Local Government Division	6,200	6,142	659	4,263	5,311	6,200	6,397	6,192	294	3,762
Rural Development and Co-operatives Division	671	656	20	471	622	671	699	619	5	422
Ministry of Chittagong Hill Tracts Affairs	453	438	2	32	615	453	475	514	2	26
Sub-total = Defence	40,190	36,331	1,952	20,427	33,418	40,190	40,730	38,027	1,985	23,246
Ministry of Defence - Defence Services	38,284	34,552	1,848	19,365	31,637	38,284	38,798	36,169	1,879	22,214
Ministry of Defence - Others Services	1,861	1,743	101	1,037	1,747	1,861	1,886	1,816	105	1,010
Armed Forces Division	45	36	3	25	34	45	46	43	1	22

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (April)	Actual FY25 (upto April)	Actual FY25 (up to April) as % Revised Budget FY25
Sub-total=POS	28,812	27,575	2,027	18,821	25,940	28,812	30,208	28,675	770	19,094
Supreme Court	237	237	16	166	230	248	252	5	155	61.5
Law and Justice Division	1,766	1,470	87	890	1,148	1,866	1,744	17	1,078	61.8
Public Security Division	23,981	23,353	1,730	16,141	22,325	25,169	23,997	685	16,208	67.5
Legislative and Parliamentary Affairs Division	41	40	5	28	34	40	48	0	29	60.2
Anti Corruption Commission	166	148	13	81	123	179	154	5	85	55.1
Security Services Division	2,621	2,327	193	1,327	2,081	2,706	2,480	58	1,540	62.1
Sub-total = Edu	57,394	55,837	4,099	35,679	51,107	60,575	62,467	1,860	41,693	66.7
Ministry of Primary and Mass Education	22,704	22,360	1,967	13,498	19,000	22,684	22,359	70	14,385	64.3
Secondary and Higher Education Division	25,931	25,179	1,548	16,933	24,398	28,567	30,817	1,383	20,616	66.9
Ministry of Science and Technology	627	618	18	382	553	686	669	140	486	72.6
Information and Communication Technology Division	352	317	14	187	287	424	368	7	158	42.9
Technical and Madrasah Education Division	7,779	7,364	552	4,679	6,869	8,215	8,254	260	6,048	73.3
Sub-total = Health	22,587	18,446	1,499	9,906	15,173	21,217	19,973	942	11,817	59.2
Health Services Division	17,221	14,186	1,163	7,559	11,580	16,384	15,448	863	9,144	59.2
Medical Education and Family Welfare Division	5,367	4,260	337	2,347	3,592	4,834	4,525	79	2,673	59.1
Sub-total = SSW	31,343	31,722	2,952	16,930	30,644	33,234	34,270	829	18,931	55.2
Ministry of Social Welfare	11,033	10,945	1,380	6,176	10,572	11,894	11,732	165	7,702	65.7
Ministry of Women and Children Affairs	3,778	3,800	35	835	3,726	4,347	4,306	18	1,283	29.8
Ministry of Food	5,084	5,558	2	3,549	5,567	5,338	6,486	11	4,190	64.6
Ministry of Disaster Management and Relief	5,532	5,518	495	2,056	4,974	5,675	5,555	193	738	13.3
Ministry of Liberation Affairs	5,916	5,901	1,040	4,315	5,805	5,980	6,191	441	5,019	81.1
Sub-total = HCS	1,949	1,833	242	761	1,661	1,983	2,031	52	894	44.0
Ministry of Housing and Public Works	1,949	1,833	242	761	1,661	1,983	2,031	52	894	44.0
Sub-total = RCRA	2,535	2,484	189	1,452	2,200	2,654	2,684	98	1,469	54.7
Ministry of Information	839	810	62	494	735	851	913	34	510	55.9
Ministry of Cultural Affairs	437	416	39	251	393	455	445	17	241	54.1
Ministry of Religious Affairs	333	336	8	198	324	370	373	18	178	47.8
Ministry of Youth and Sports	927	922	80	509	748	978	953	28	540	56.7
Sub-total = FE	133	128	11	59	92	142	129	2	67	52.0
Energy and Mineral Resources Division	83	80	6	42	67	89	85	1	45	53.1
Power Division	50	48	4	17	25	53	45	0	22	50.0
Sub-total = Agr	27,354	35,108	2,124	19,832	33,645	27,503	27,366	261	23,118	84.5
Ministry of Agriculture/3	20,770	28,681	1,418	16,204	27,722	20,790	20,821	52	19,470	93.5
Ministry of Fisheries and Livestock	1,813	1,761	96	849	1,617	1,894	1,850	37	849	45.9
Ministry of Environment and Forest	788	762	66	519	711	728	704	86	498	70.8
Ministry of Land	1,533	1,492	123	814	1,215	1,584	1,519	21	886	58.3
Ministry of Water Resources	2,450	2,411	420	1,446	2,380	2,507	2,472	65	1,415	57.2
Sub-total = IES	1,487	1,350	150	797	1,161	1,569	1,454	20	819	56.3
Ministry of Commerce	285	274	16	135	218	301	290	4	121	41.6
Ministry of Labour and Employment	223	165	13	89	133	214	179	4	102	57.1
Ministry of Industries	370	335	76	244	320	359	330	0	237	71.8
Ministry of Expatriates' Welfare and Overseas	392	365	32	211	312	456	420	8	207	49.2

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (April)	Actual FY25 (upto April)	Actual FY25 (up to April) as % Revised Budget FY25
Employment										
Ministry of Textiles and Jute	216	211	14	119	179	238	235	4	153	64.9
Sub-total = TC	11,813	11,558	918	6,059	9,982	12,652	11,873	463	6,936	58.4
Road Transport and Highways Division	5,648	5,561	357	2,582	4,912	6,101	5,434	292	2,327	42.8
Ministry of Railways	4,050	3,950	305	2,154	3,223	4,346	4,336	116	3,073	70.9
Ministry of Shipping	846	810	144	499	698	897	854	23	570	66.8
Ministry of Civil Aviation and Tourism	54	45	1	31	41	63	55	0	33	60.5
Posts and Telecommunications Division	1,206	1,184	110	791	1,104	1,235	1,189	32	929	78.1
Bridges Division	9	7	0	2	3	9	6	0	3	45.3
Sub-total = Interest	94,376	105,300	10,309	76,750	114,590	113,500	121,500	9,610	105,830	87.1
Domestic	82,000	89,500	7,722	65,114	99,606	93,000	99,500	8,911	90,457	90.9
Foreign	12,376	15,800	2,587	11,636	14,984	20,500	22,000	698	15,373	69.9
Total Operating Expenditure	475,281	453,229	33,105	249,755	412,171	506,972	506,002	28,275	343,215	67.8

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)									
Description	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (upto April)	Budget FY25	Revised Budget FY25	Actual FY25 (upto April)	Actual FY24 (up to April) as % of Revised Budget FY24	Actual FY25 (up to April) as % of Revised Budget FY25
1	2	3	4	5	6	7	8	9	10
Pay and Allowances	80,463	77,894	68,749	49,682	81,579	79,247	55,811	70.6	70.4
Pay of Officers	13,316	11,737	10,324	7,661	12,758	12,217	8,988	72.5	73.6
Pay of Establishment	29,236	28,022	25,299	18,886	29,403	28,675	21,579	74.8	75.3
Allowances	37,911	38,135	33,125	23,135	39,419	38,355	25,243	66.9	65.8
Goods and Services	44,232	44,808	40,708	22,722	45,586	45,869	24,812	57.6	54.1
Supplies and Services	32,801	33,709	30,281	17,744	33,589	33,556	19,239	59.0	57.3
Repairs Maintenance and Rehabilitation	11,431	11,099	10,427	4,978	11,996	12,312	5,573	53.5	45.3
Interest Payments	94,376	105,300	114,590	76,750	113,500	121,500	105,830	81.0	87.1
Domestic	82,000	89,500	99,606	65,114	93,000	99,500	90,457	81.0	90.9
Foreign	12,376	15,800	14,984	11,636	20,500	22,000	15,373	81.1	69.9
Subsidies and Incentives and Current Transfers	209,902	202,858	173,914	89,312	222,063	234,441	149,242	59.0	63.7
Subsidies	84,002	85,906	72,841	31,906	88,015	109,048	73,427	49.8	67.3
Grants in Aid	72,059	65,064	59,968	36,916	76,627	70,824	41,924	63.7	59.2
Pensions and Gratuities	32,869	32,346	23,418	17,251	36,912	35,763	21,302	59.0	59.6
Others	5,747	4,316	3,488	2,239	5,284	3,580	1,539	52.4	43.0
Block Allocations	7,280	3,198	0	0	6,256	1,819	0	0.0	0.0
Unexpected	4,000	2,357	0	0	4,000	1,319	0	0.0	0.0
Others	3,280	841	0	0	2,256	500	0	0.0	0.0
Total Operating Recurrent Expenditure (A)	436,253	434,057	397,961	238,467	468,984	482,876	335,695	65.9	69.5
Acquisition of Assets and Works (B)	22,082	15,933	12,991	4,278	21,954	18,194	6,852	29.8	37.7
Acquisition of Assets	21,121	15,744	12,667	4,178	21,194	17,900	6,639	29.5	37.1
Acquisition of Land	961	190	324	100	759	293	213	52.5	72.6
Total - Augmented Operating Recurrent Expenditure (A+B):	458,335	449,991	410,952	242,744	490,937	501,069	342,547	64.6	68.4
Investments in Shares and Equities (C)	16,952	3,237	545	545	16,035	4,932	667	16.8	13.5
Share Capital	16,952	3,237	545	545	16,035	4,932	667	16.8	13.5
Foreign Financial Assests (F)	0	0	674	674	0	0	0	#DIV/0!	#DIV/0!
Total - Operating Capital Expenditure (B+C+F)	39,034	19,170	14,211	5,498	37,989	23,126	7,519	31.1	32.5

Total-Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt Food Operation) (A+B+C+F) :	475,287	453,228	412,171	243,964	506,972	506,002	343,215	64.4	67.8
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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 April	Actual FY24 (up to April)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (April)	Actual FY25 (up to April)	Actual FY25 (upto April) as % of Revised Budget FY24	Actual FY25 (upto April) as % of Revised Budget FY25
Sub-total = GPS	19,895.73	33,096.28	930.59	5,134.55	12,652.07	22,342.00	40,224.52	924.93	4,756.80	15.97	11.83
Parliament	2.00	0.55	0.00	0.00	0.52	2.25	0.03	0.00	0.00	0.00	0.00
Prime Minister's Office	3,520.22	3,348.83	115.79	1,243.47	2,019.86	3,606.15	2,178.74	0.19	622.53	39.17	28.57
Cabinet Division	7.52	1.79	0.42	0.43	1.43	16.87	23.78	0.00	0.01	23.80	0.06
Election Commission	282.45	600.91	8.31	126.02	209.07	436.80	425.82	3.59	107.78	22.86	25.31
Ministry of Public Administration	1,003.00	1,457.97	98.09	248.55	1,251.00	1,119.77	405.77	6.17	130.72	20.23	32.22
Public Service Commission	30.00	44.16	2.22	8.54	20.18	61.00	74.50	0.29	11.74	20.34	15.76
Finance Division	6,543.36	5,917.60	285.12	2,648.10	5,670.26	5,911.14	5,406.38	431.94	998.01	44.93	18.46
Internal Resources Division (IRD)	382.51	242.68	2.78	15.05	84.98	761.04	242.88	20.27	40.99	7.49	16.88
Financial Institutions Division	2,851.30	3,351.37	410.58	769.95	2,827.94	3,322.89	4,064.68	447.67	2,428.54	22.97	59.75
Economic Relations Division	65.61	47.31	0.88	6.80	41.97	48.78	45.58	0.76	4.71	16.39	10.32
Planning Division/2	4,794.61	17,456.76	3.66	22.27	53.99	6,395.46	26,608.40	0.65	12.65	0.13	0.05
Implementation Monitoring and Evaluation Division	122.58	193.46	1.11	3.22	158.53	127.00	123.65	2.20	67.96	4.08	54.96
Statistics and Informatics Division	154.13	329.46	1.63	41.74	309.84	364.38	451.48	11.20	330.98	13.50	73.31
Ministry of Foreign Affairs	136.44	103.43	0.00	0.42	2.51	168.47	172.83	0.00	0.19	0.40	0.11
Sub-total = LGRD	42,017.10	44,017.33	2,368.43	15,601.81	37,952.69	40,381.28	37,445.00	1,667.83	14,894.05	43.14	39.78
Local Government Division	40,502.92	42,700.76	2,317.87	15,033.98	36,692.64	38,808.88	36,165.73	1,610.07	14,289.31	42.80	39.51
Rural Development and Co-operatives Division	762.47	581.93	24.80	216.55	561.18	647.57	489.56	14.38	294.45	49.48	60.15
Ministry of Chittagong Hill Tracts Affairs	751.71	734.64	25.76	351.28	698.87	924.83	789.71	43.39	310.28	57.66	39.29
Sub-total = Defence	1,542.25	1,471.47	88.26	453.19	1,430.47	1,284.44	1,210.94	23.07	189.37	34.48	15.64
Ministry of Defence - Defence Services	1,542.25	1,471.47	88.26	453.19	1,430.47	1,284.44	1,210.94	23.07	189.37	34.48	15.64
Sub-total=POS	3,454.72	3,383.11	72.62	1,302.41	2,757.32	3,311.13	3,046.20	42.05	820.76	42.99	26.94
Law and Justice Division	175.91	246.54	1.47	86.75	195.58	156.21	178.21	0.00	68.44	51.73	38.41
Public Security Division	1,716.06	1,771.76	62.48	457.09	1,235.48	1,707.91	1,636.94	21.18	162.63	30.56	9.94
Legislative and Parliamentary Affairs Division	2.00	2.50	0.20	1.08	2.38	4.50	4.00	0.17	2.11	53.19	52.65
Anti Corruption Commission	18.44	6.19	0.00	6.02	6.03	12.00	9.96	0.00	0.00	97.27	0.00
Security Services Division	1,542.31	1,356.12	8.47	751.46	1,317.84	1,430.51	1,217.09	20.70	587.58	57.37	48.28
Sub-total = Edu	46,743.99	33,174.71	2,075.66	13,558.66	29,182.43	50,579.85	36,645.59	1,914.61	15,246.43	44.05	41.61
Ministry of Primary and Mass Education	12,019.41	8,121.10	611.83	3,878.68	7,231.05	16,134.52	12,764.01	382.22	4,957.33	55.52	38.84
Secondary and Higher Education Division	16,905.71	8,952.55	281.20	3,384.02	7,877.59	15,541.50	8,416.58	323.53	2,892.50	40.58	34.37
Ministry of Science and Technology	12,980.13	11,415.51	916.92	4,610.78	10,655.23	12,886.70	12,129.62	1,103.82	6,107.21	40.43	50.35
Information and Communication Technology Division	2,015.93	2,065.72	111.14	936.70	2,004.74	2,448.66	1,635.79	54.32	639.01	49.80	39.06
Technical and Madrasah Education Division	2,822.81	2,619.83	154.59	748.49	1,413.82	3,568.47	1,699.58	50.72	650.38	31.59	38.27
Sub-total = Health	15,464.08	11,336.79	453.78	2,885.18	8,555.72	20,190.19	7,951.98	65.98	1,264.49	30.64	15.90
Health Services Division	12,210.07	9,345.49	424.88	2,348.28	7,362.91	13,741.33	5,668.82	63.89	1,155.96	30.29	20.39
Medical Education and Family Welfare Division	3,254.01	1,991.30	28.90	536.90	1,192.81	6,448.86	2,283.16	2.10	108.53	32.25	4.75
Sub-total = SSW	9,005.90	8,833.78	447.87	2,447.68	8,544.47	9,972.86	8,043.25	884.06	2,579.87	35.03	32.07
Ministry of Social Welfare	1,183.65	606.80	17.74	151.98	471.61	975.58	445.17	2.59	78.79	37.63	17.70
Ministry of Women and Children Affairs	976.32	915.97	29.05	348.44	1,175.66	874.94	733.63	56.98	347.80	42.39	47.41
Ministry of Food	932.05	913.14	4.22	39.02	847.57	1,299.52	1,376.05	512.94	553.85	4.86	40.25
Ministry of Disaster Management and Relief	4,586.43	5,070.42	238.25	1,339.72	4,878.73	5,327.99	4,557.00	276.42	1,306.72	34.38	28.67
Ministry of Liberation Affairs	1,327.45	1,327.45	158.62	568.51	1,170.90	1,494.83	931.40	35.13	292.71	52.01	31.43
Sub-total = HCS	5,479.47	5,192.61	282.20	1,941.41	4,881.51	4,945.97	3,350.95	34.60	1,657.04	44.05	49.45
Ministry of Housing and Public Works	5,479.47	5,192.61	282.20	1,941.41	4,881.51	4,945.97	3,350.95	34.60	1,657.04	44.05	49.45
Sub-total = RCRA	3,032.39	3,442.49	527.03	1,837.34	3,250.47	4,047.10	2,779.63	69.26	1,556.62	59.75	56.00

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual FY24 April	Actual FY24 (up to April)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (April)	Actual FY25 (up to April)	Actual FY25 (upto April) as % of Revised Budget FY24	Actual FY25 (upto April) as % Revised Budget FY25
Ministry of Information	211.68	258.02	12.72	42.84	198.55	256.44	285.36	3.70	42.43	28.27	14.87
Ministry of Cultural Affairs	262.08	348.04	26.18	118.32	337.02	324.32	296.79	7.31	99.51	39.59	33.53
Ministry of Religious Affairs	2,176.15	2,234.74	477.19	1,550.91	2,217.83	2,232.26	1,569.53	0.00	1,166.14	71.05	74.30
Ministry of Youth and Sports	382.48	601.69	10.94	125.27	497.08	1,234.08	627.95	58.24	248.54	42.91	39.58
Sub-total = FE	34,686.48	28,189.97	2,408.71	11,215.98	28,283.36	30,174.29	22,574.94	1,010.56	13,991.76	41.41	61.98
Energy and Mineral Resources Division	911.44	1,062.52	62.78	146.28	1,162.72	997.59	968.50	0.00	120.73	26.81	12.47
Power Division	33,775.04	27,127.45	2,345.93	11,069.70	27,120.64	29,176.70	21,606.44	1,010.56	13,871.03	41.98	64.20
Sub-total = Agr	16,346.32	20,895.64	1,594.94	6,773.54	19,491.22	19,828.16	17,201.78	1,687.13	8,597.67	44.35	49.98
Ministry of Agriculture	4,347.97	4,594.37	319.57	1,870.09	4,247.40	6,423.92	3,875.45	131.23	1,665.26	43.92	42.97
Ministry of Fisheries and Livestock	2,427.15	2,143.27	151.28	477.71	1,987.78	2,393.94	2,008.24	52.09	384.73	24.92	19.16
Ministry of Environment and Forest	851.32	1,308.85	16.27	94.13	1,138.98	1,402.53	618.74	11.54	105.41	7.89	17.04
Ministry of Land	925.54	656.40	7.14	209.61	384.51	920.68	487.64	4.53	37.40	33.54	7.67
Ministry of Water Resources	7,794.34	12,192.75	1,100.69	4,122.00	11,732.55	8,687.09	10,211.72	1,487.74	6,404.87	52.43	62.72
Sub-total = IES	4,101.22	3,289.48	80.86	1,389.11	2,917.40	4,126.56	2,499.57	53.43	902.31	47.80	36.10
Ministry of Commerce	308.12	137.66	0.61	10.45	132.84	631.03	180.38	0.10	7.24	7.74	4.01
Ministry of Labour and Employment	123.79	208.47	0.80	90.46	110.55	248.36	167.22	7.56	40.89	44.43	24.45
Ministry of Industries	2,652.95	2,210.56	68.12	1,150.81	2,190.11	2,150.26	1,169.07	20.54	627.76	58.48	53.70
Ministry of Expatriates' Welfare and Overseas Employment	625.98	342.41	3.65	49.78	213.77	760.78	720.18	0.74	128.41	17.99	17.83
Ministry of Textiles and Jute	390.38	390.38	7.68	87.62	270.13	336.13	262.72	24.49	98.02	29.43	37.31
Sub-total = GPS	75,816.81	63,684.22	1,588.48	14,806.66	49,190.42	70,267.47	48,624.23	562.23	13,952.22	29.78	28.69
Road Transport and Highways Division	34,062.21	27,803.45	1,156.19	8,092.00	19,304.91	32,042.43	18,624.61	347.76	7,555.93	35.29	40.57
Ministry of Railways	14,960.06	13,117.62	212.00	1,116.79	11,033.33	13,725.64	10,227.61	9.35	482.10	10.40	4.71
Ministry of Shipping	9,954.72	7,033.95	40.41	1,619.57	5,127.00	10,373.45	7,930.97	198.62	2,869.38	39.27	36.18
Ministry of Civil Aviation and Tourism	6,542.28	6,304.45	0.00	1,355.19	4,745.07	5,632.25	4,822.79	6.50	891.14	23.35	18.48
Posts and Telecommunications Division	1,233.28	1,503.27	22.20	214.00	1,494.68	1,184.87	1,169.71	0.00	392.41	36.81	33.55
Bridges Division	9,064.26	7,921.48	157.69	2,409.11	7,485.41	7,308.83	5,848.54	0.00	1,761.27	37.90	30.11
Total Development Expenditure	277,586.46	260,007.89	12,919.43	79,347.53	209,089.54	281,451.31	231,598.58	8,939.75	80,409.40	35.86	34.72

Appendix 5: Revenue Collection

(In Crore Taka)

Description	Actual FY23	Fiscal Year 2023-24					Fiscal Year 2024-25			
		Budget FY24	Revised Budget FY24	Actual FY24 (April)	Actual FY24 (up to April)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (April)	Actual FY25 (up to April)
Tax Revenue (a+b)	327,781	449,998	429,000	29,026	284,401	369,318	494,999	478,000	36,640	297,558
a. NBR	319,844	430,000	410,001	28,445	278,016	361,452	480,000	463,500	36,003	291,087
a.1 Income	107,180	153,260	145,865	8,424	89,929	122,976	175,620	169,000	9,379	95,876
a.2 VAT	126,304	163,836	158,067	11,847	109,309	139,290	182,783	178,586	13,078	109,934
a.3 Supplementary	44,533	60,703	55,437	4,480	40,778	53,719	64,278	60,444	9,836	46,758
a.4 Import	36,182	46,015	43,876	3,292	31,920	38,632	49,464	47,766	3,347	31,670
a.4 Export	3	66	62	0	0	0	70	68	0	0
a.5 Excise	4,063	4,579	4,958	191	4,070	4,420	5,805	5,141	189	4,957
a.6 Other Taxes	1,579	1,540	1,736	210	2,011	2,415	1,980	2,495	174	1,892
b. Non-NBR	7,936	19,998	19,000	582	6,385	7,866	14,999	14,500	637	6,471
b.1 Narcotics & Liquor	566	458	1,000	42	468	589	500	500	58	582
b.2 Vehicles	1,688	3,000	2,550	150	1,421	1,790	1,500	1,500	129	1,444
b.3 Land Revenue	993	2,210	2,500	76	826	1,096	2,250	2,250	72	646
b.4 Stamp Duty	4,093	13,618	12,076	250	3,112	3,706	10,000	9,503	289	3,155
b.5 Surcharge	597	713	874	63	559	685	750	747	90	644
c. Non-tax Revenue	38,956	49,997	49,000	2,752	34,303	40,026	46,003	40,001	1,792	50,184
c.1 Dividend and Profit	1,746	9,346	9,416	35	11,339	12,439	7,676	7,790	87	24,469
c.2 Interest	5,315	7,521	12,056	127	1,659	2,145	6,114	6,030	202	3,931
c.3 Administrative Fees and Charges	2,681	5,864	5,093	170	2,163	2,583	5,803	2,817	206	2,108
c.4 Fines, Penalties and Forfeiture	1,248	985	576	96	1,287	1,512	643	638	70	879
c.5 Receipts for Services Rendered	6,002	8,698	6,780	390	4,892	5,889	9,125	9,240	331	4,311

c.6 Rents, Leases and Recoveries	1,110	548	1,481	171	935	1,242	727	586	209	1,064
c.7 Tolls and Levies	913	1,231	1,231	88	804	982	1,915	1,917	94	815
c.8 Non-Commercial Sales	2,242	4,047	2,839	185	1,804	2,257	3,461	2,305	207	1,764
c.9 Other Non-Tax Revenue and Receipts	17,453	11,665	9,221	1,475	9,257	10,793	10,432	8,576	377	10,707
c. 10 Capital Revenue	246	91	307	15	165	184	106	102	7	135
Total Revenue (a+b+c)	366,737	499,995	478,000	31,779	318,704	409,345	541,002	518,001	38,432	347,742
d. Tax-GDP Ratio (base 2015-16)	7.30	9.00	8.58	0.58	5.69	7.38	8.92	8.61	0.66	5.36
e. Revenue-GDP ratio (base 2015-16)	8.17	9.99	9.55	0.64	6.37	8.18	9.74	9.33	0.69	6.26

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 April/ Actual FY24 up to April)*100	Actual FY25 upto April/ Revised Budget FY25)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	66.3	111.4	129.4	85.6	104.6	62.3
a. NBR	67.8	113.0	128.2	83.7	104.7	62.8
a.1 Income	61.7	115.9	137.4	27.6	106.6	56.7
a.2 VAT	69.2	113.0	128.2	31.6	100.6	61.6
a.3 Supplementary	73.6	109.0	112.5	13.4	114.7	77.4
a.4 Import	72.8	108.9	123.6	9.1	99.2	66.3
a.4 Export	0.2	109.7	45977.0	0.0	184.0	0.3
a.5 Excise	82.1	103.7	116.3	1.4	121.8	96.4
a.6 Other Taxes	115.8	143.7	103.3	0.5	94.1	75.8
b. Non-NBR	33.6	76.3	184.3	1.9	101.4	44.6
b.1 Narcotics & Liquor	46.8	50.0	84.9	0.2	124.5	116.5
b.2 Vehicles	55.7	58.8	83.8	0.4	101.6	96.2
b.3 Land Revenue	33.0	90.0	205.3	0.2	78.2	28.7
b.4 Stamp Duty	25.8	78.7	256.4	0.9	101.4	33.2
b.5 Surcharge	63.9	85.5	109.1	0.2	115.3	86.3
c. Non-tax Revenue	70.0	81.6	99.9	14.4	146.3	125.5
c.1 Dividend and Profit	120.4	82.7	62.6	7.0	215.8	314.1
c.2 Interest	13.8	50.0	281.2	1.1	236.9	65.2
c.3 Administrative Fees and Charges	42.5	55.3	109.0	0.6	97.5	74.8
c.4 Fines Penalties and Forfeiture	223.6	110.9	42.2	0.3	68.3	137.7
c.5 Receipts for Services Rendered	72.2	136.3	156.9	1.2	88.1	46.7
c.6 Rents Leases and Recoveries	63.1	39.6	47.2	0.3	113.9	181.7
c.7 Tolls and Levies	65.3	155.7	195.2	0.2	101.4	42.5
c.8 Non-Commercial Sales	63.5	81.2	102.1	0.5	97.8	76.5
c.9 Other Non-Tax Revenue and Receipts	100.4	93.0	79.5	3.1	115.7	124.9
c.10 Capital Revenue	53.6	33.3	55.6	0.0	82.0	132.2
Total Revenue (a+b+c)	66.7	108.4	126.5	100.0	109.1	67.1

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

For Suggestions:

anarul@gmail.com

labanya16262@gmail.com