

**Monthly Report on Fiscal Position**  
**June 2025**  
**(Fiscal Year 2024-25)**

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## ***Executive Summary***

*The **monthly Fiscal Report** provides a comprehensive update on government expenditure, revenue performance, and the overall fiscal balance. The report is prepared by the Macroeconomic Wing of the Finance Division, Ministry of Finance, based on data from the Integrated Budget & Accounting System (iBAS). The fiscal year (FY) runs from 1 July to 30 June. Taka is the Local Currency Unit (LCU), and one crore equals ten million.*

*Government expenditure is broadly classified into Operating and Development Expenditure. As of June 2025, Operating and Development Expenditure utilized 93.7 % and 65.53%, respectively, of the budget. It is important to note that two memorandum items, Net Outlay of the Food Accounts Operation and Loans and Advances, are reported separately from these categories.*

*Revenue is sourced from tax and non-tax sources. Up to June 2025, 83.7% of the revised revenue target was achieved. Taxes collected by the National Board of Revenue (NBR) accounted for 84.9% of total revenue. However, NBR tax collection was 78.8% of the revised annual target.*

*The overall fiscal balance, excluding grants, showed a deficit of 3.30% of GDP during the reporting period (FY25, up to June 2025).*

# MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

## 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 by Sector<sup>2</sup>

*(In Crore Taka)*

Sectors	Fiscal Year 2023-24					Fiscal Year 2024-25						
	Budget FY24	Revised Budget FY24	Actual Expenditure FY24	Sector's Share (percent) in Actual FY24	Actual FY24 as percent of Revised Budget FY24	Budget FY25	Revised Budget FY25	Budget FY25 as percent of Revised Budget FY24	Revised Budget FY25 as percent of Revised Budget FY24	Revised Budget FY25 as percent of Actual FY24	Actual FY25 (up to June)	Actual FY25 as percent of Revised Budget FY25
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	147,984	118,321	86,070	20.9	72.7	153,434	148,226	103.7	125.3	172.2	125,318	84.5
LGRD	7,324	7,236	6,548	1.6	90.5	7,570	7,325	103.4	101.2	111.9	6,352	86.7
Defence	40,190	36,331	33,418	8.1	92.0	40,730	38,027	101.3	104.7	113.8	36,418	95.8
POS	28,812	27,575	25,943	6.3	94.1	30,208	28,675	104.8	104.0	110.5	27,225	94.9
Edu	57,394	55,837	51,107	12.4	91.5	60,575	62,467	105.5	111.9	122.2	56,931	91.1
Health	22,587	18,446	15,173	3.7	82.3	21,217	19,973	93.9	108.3	131.6	16,584	83.0
SSW	31,343	31,722	30,644	7.4	96.6	33,234	34,270	106.0	108.0	111.8	29,065	84.8
Housing	1,949	1,833	1,661	0.4	90.6	1,983	2,031	101.8	110.8	122.3	1,845	90.8
RCRA	2,535	2,484	2,202	0.5	88.7	2,654	2,684	104.7	108.1	121.9	2,307	86.0
F&E	133	128	92	0.0	72.0	142	129	107.2	101.0	140.3	96	74.1
Agri	27,354	35,108	33,645	8.2	95.8	27,503	27,366	100.5	77.9	81.3	26,435	96.6
IES	1,487	1,350	1,171	0.3	86.7	1,569	1,454	105.5	107.7	124.2	1,131	77.8
TC (Trans & Com)	11,813	11,558	9,982	2.4	86.4	12,652	11,873	107.1	102.7	118.9	10,007	84.3
Interest Payment	94,376	105,300	114,590	27.8	108.8	113,500	121,500	120.3	115.4	106.0	134,430	110.6
<b>Total</b>	<b>475,281</b>	<b>453,229</b>	<b>412,246</b>	<b>100</b>	<b>91.0</b>	<b>506,972</b>	<b>506,002</b>	<b>106.7</b>	<b>111.6</b>	<b>122.7</b>	<b>474,143</b>	<b>93.7</b>

- The FY25 revised budget is 11.6 per cent higher than the FY24 revised budget and 22.7 per cent higher than FY24 actual expenditure.
- As of June 2025, overall operating expenditure is 93.7 per cent of the revised budget. Spending on Interest payments has been the highest, which is 110.6 per cent of the allocated budget, followed by Agriculture (96.6 per cent), Defence (95.8 per cent) and Public Order & Safety (94.9 per cent). Sectors like Fuel and Energy (74.1 per cent), IES (77.8 per cent), Health (83.0 per cent), Transport & Communication (84.3 per cent), General Public Service (84.5 per cent), Social Security & Welfare (84.8 per cent), Recreation, Culture & Religious Affairs (86.0 per cent), LGRD (86.7 per cent) and Housing (90.8 per cent) have shown relatively lower expenditures under operating expenses category.

#### 1.1.2 Broad Sector-wise Allocation

Allocations for operating expenditure in favour of different ministries/divisions can be classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment, and others.

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

<sup>2</sup> Notes: 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 1: Broad Sector-wise Allocation

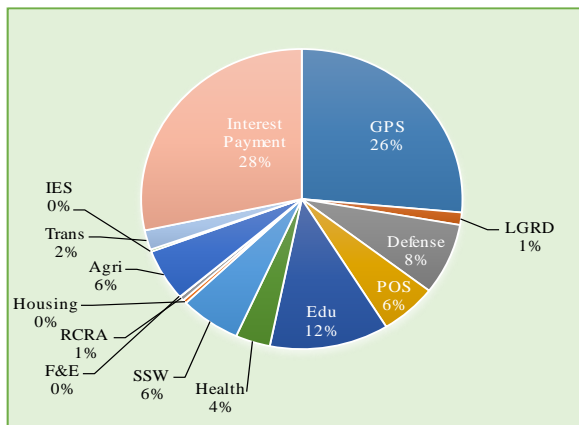
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
	1	2	3	4	5	6
Sector Share in Actual Expenditure FY24	35.3	25.5	2.4	8.2	27.8	0.8
Sector Share in Revised Budget FY25	42.5	24.9	2.4	5.4	24.0	0.8
Sector share in Actual Expenditure FY25 (Up to June 2025)	39.9	23.4	2.1	5.6	28.4	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, the share of the administration has increased, and allocations against all other categories have been reduced compared to the actual expenditure in FY24;
- As of June 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 (up to June 2025)



- Interest payments account for the largest share of expenditure at 28 percent followed by General Public Services (26 percent), Education (12 percent), Defence (8 percent), Agriculture (6 percent), Public Order and Safety (6 percent), and Social Security and Welfare (6 percent).
- On the other hand, the smallest allocations went to the IES (0.2 percent), Housing (0.4 percent), RCRA (0.5 percent) and LGRD (1.3 percent).

### 1.1.4 Sector-wise Utilization

Figure 2: Operating Expenditure in FY25 (up to June 2025)

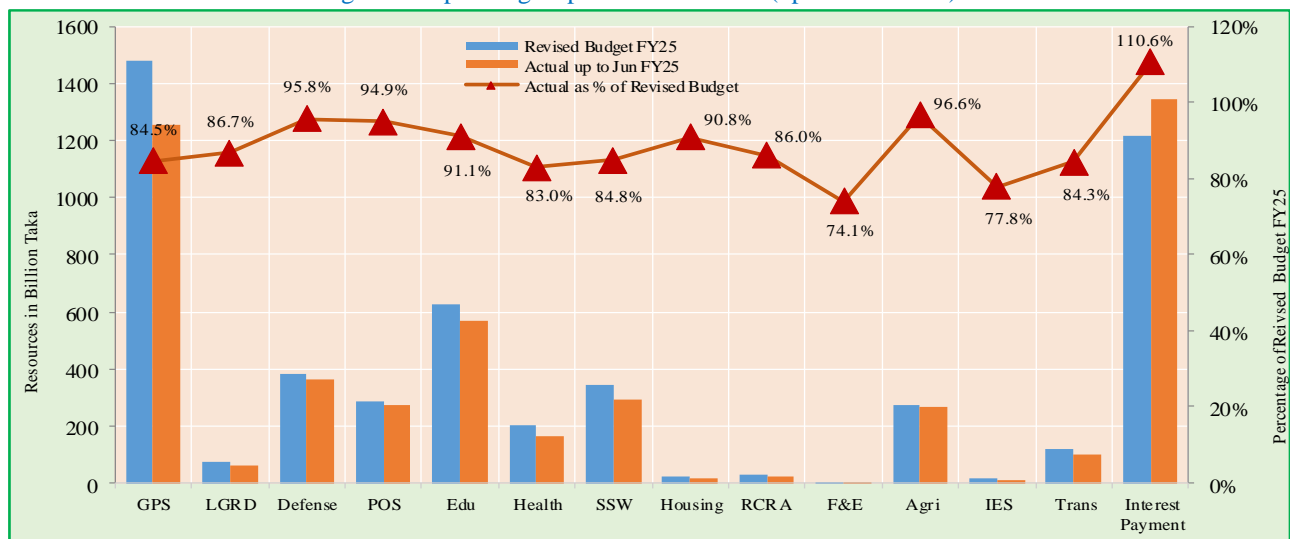


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (110.6 percent), Agriculture (96.6 percent), Defence (95.8 percent), Public Order and Safety (94.9 percent), etc. A table containing detailed data is annexed as **Appendix 1**.

### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY25), actual spending (operating) up to June is 93.7 per cent of the revised budget estimate, which was 91.0 per cent of the revised budget estimate in the previous fiscal year. Ministry-wise utilization pattern of the operating expenditure is shown 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). The status of actual spending up to June 2025, as per economic classification, is shown in **Figures 3 and 4**. Detailed structure & pattern of Operating expenditure under this classification is included in **Appendix 3**.

Figure 3: Actual Expenditure according to Economic classification in FY25 (upto June 2025)

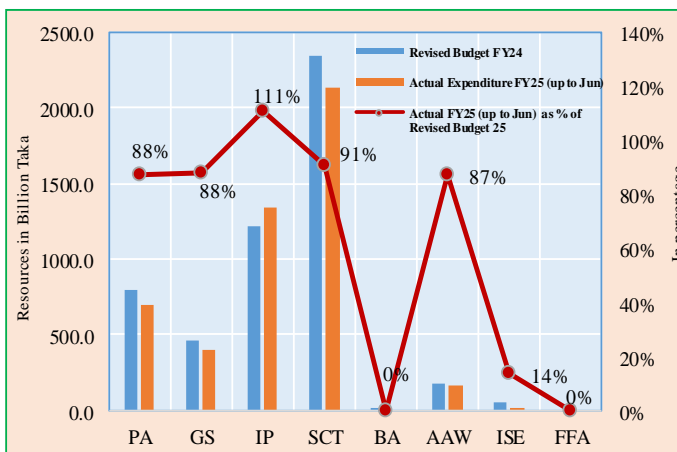
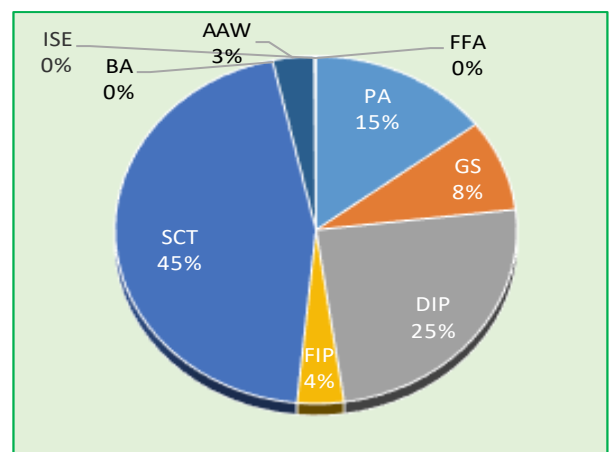


Figure 4: Share of Different Categories in Total Actual Spending in FY25 (upto June 2025)



The operating expenditure utilized 93.7 percent of the allocated budget [subsidies & cash transfers (45 percent), domestic interest payment (25 percent), Pay & allowances (15 percent), Goods & Services (8 percent)].

## 2.0 DEVELOPMENT EXPENDITURE

### 2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations for different ministries/ divisions for development spending are grouped under 13 broad sectors. Allocations and utilization pattern of development expenditure<sup>3</sup> is shown in Table 3.

<sup>3</sup>Development 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 2: Allocation & Utilization Pattern of Development Expenditure

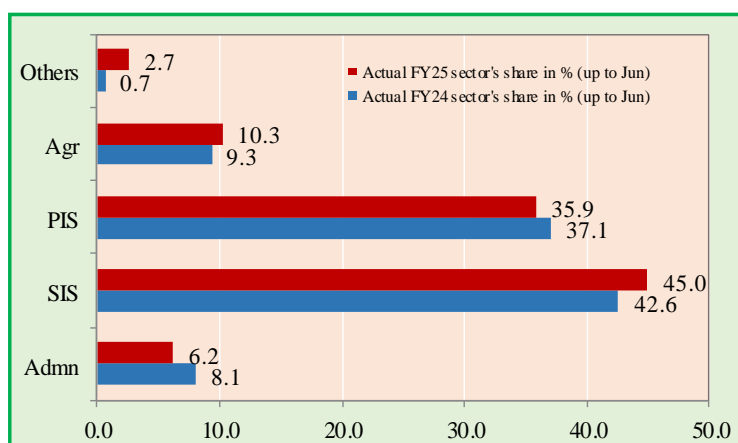
In Crore Taka

	Year: 2023-24						Fiscal Year 2024-25						
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to June)	Sector's Share (%) in Actual FY24 (upto June)	Actual FY24 as % of Revised FY24	Budget FY25	Revised Budget FY25	Actual FY25 (up to June)	Revised Budget FY25 as % of Revised FY24	Revised Budget FY25 as % of Actual FY24	Actual FY25 (upto June) as % of Revised Budget FY25	Actual FY25 (upto June) as % of sector's share in % (up to June)
1	2	3	4	5	6	7	8	9	10	11	12	13	
GPS	19,896	33,096	12,652	12,652	6.05	38.23	22,342	40,225	6,358	121.54	317.93	15.81	4.19
LGRD	42,017	44,017	37,953	37,953	18.15	86.22	40,381	37,445	31,382	85.07	98.66	83.81	20.68
Defence	1,542	1,471	1,430	1,430	0.68	97.21	1,284	1,211	1,158	82.29	84.65	95.60	0.76
POS	3,455	3,383	2,757	2,757	1.32	81.50	3,311	3,046	1,948	90.04	110.48	63.96	1.28
Edu	46,744	33,175	29,182	29,182	13.96	87.97	50,580	36,646	25,557	110.46	125.57	69.74	16.84
Health	15,464	11,337	8,556	8,556	4.09	75.47	20,190	7,952	2,408	70.14	92.94	30.28	1.59
SSW	9,006	8,834	8,544	8,544	4.09	96.72	9,973	8,043	6,304	91.05	94.13	78.38	4.15
HCS	5,479	5,193	4,882	4,882	2.33	94.01	4,946	3,351	2,627	64.53	68.65	78.40	1.73
RCRA	3,032	3,442	3,250	3,250	1.55	94.42	4,047	2,780	2,418	80.74	85.51	86.98	1.59
FE	34,686	28,190	28,283	28,283	13.53	100.33	30,174	22,575	23,138	80.08	79.82	102.50	15.25
AFL	16,346	20,896	19,491	19,491	9.32	93.28	19,828	17,202	15,589	82.32	88.25	90.63	10.27
IES	4,101	3,289	2,917	2,917	1.40	88.69	4,127	2,500	1,607	75.99	85.68	64.28	1.06
TC	75,817	63,684	49,190	49,190	23.53	77.24	70,267	48,624	31,276	76.35	98.85	64.32	20.61
<b>Total</b>	<b>277,586</b>	<b>260,008</b>	<b>209,090</b>	<b>209,090</b>	<b>100.00</b>	<b>80.42</b>	<b>281,451</b>	<b>231,599</b>	<b>151,771</b>	<b>89.07</b>	<b>110.77</b>	<b>65.53</b>	<b>100.00</b>

- Up to June 2025, actual development budget utilization was 65.53 percent. The actual outturn for the same period of the previous fiscal year was about 80.42 per cent.
- During this period, FE (102.5 percent), Defence (95.60 percent), AFL (90.63 percent), RCRA (86.98 per cent), LGRD (83.81 percent), HCS (78.40 percent), SSW (78.38 percent), and Education (69.74 percent) sectors made the highest utilization of allocated resources.
- Sectors with the largest allocation for FY25 are LGRD (20.68 percent), Transport & Communication (20.61 per cent), Education (16.84 percent), Fuel and Energy (15.25 percent), and Agriculture, Fisheries & Livestock (10.27 percent).

## 2.2 BROAD SECTOR-WISE UTILISATION 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 June 2025 is presented in Figure 5.
- Up to June 2025, Social Infrastructure accounted for the maximum share of the expenditure (45.0%), followed by Physical Infrastructure (35.9%) and Agriculture (10.3%).

## 2.3 MINISTRY WISE UTILISATION PATTERN

Table displaying ministry-wise utilisation of development budget has been annexed in the Appendix (Appendix- 4).

### 3.0 REVENUE COLLECTION<sup>4</sup>

#### 3.1 TOTAL REVENUE

Table 3: Revenue Collection Position

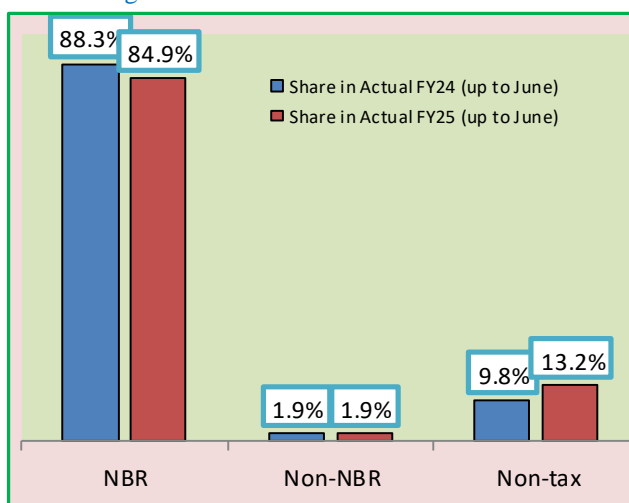
Description	(In Crore Taka)									
	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (upto June)	Actual FY24 (upto June)	Budget FY25	Revised Budget FY25	Actual FY25 (June)	Actual FY25 (upto June)	Actual FY25 (upto June) as % of
Tax Revenue (a+b)	449,998	429,000	369,318	53,462	369,318	494,999	478,000	43,455	376,556	78.8
a. NBR	430,000	410,001	361,452	52,679	361,452	480,000	463,500	42,612	368,395	79.5
a.1 Income	153,260	145,865	122,976	23,258	122,976	175,620	169,000	21,262	127,014	75.2
a.2 VAT	163,836	158,067	139,290	18,127	139,290	182,783	178,586	15,049	138,481	77.5
a.3 Supplementary Duty	60,703	55,437	53,719	7,582	53,719	64,278	60,444	3,117	57,053	94.4
a.4 Import	46,015	43,876	38,632	3,315	38,632	49,464	47,766	2,830	38,289	80.2
a.5 Export duty	66	62	0	0	0	70	68	0	0	0.4
a.6 Excise	4,579	4,958	4,420	184	4,420	5,805	5,141	198	5,330	103.7
a.7 Other Taxes	1,540	1,736	2,415	213	2,415	1,980	2,495	155	2,228	89.3
b. Non-NBR	19,998	19,000	7,866	783	7,866	14,999	14,500	843	8,160	56.3
c. Non-tax Revenue	49,997	49,000	40,068	3,226	40,068	46,003	40,001	4,109	57,164	142.9
<b>Total Revenue (a + b + c)</b>	<b>499,995</b>	<b>478,000</b>	<b>409,387</b>	<b>56,688</b>	<b>409,387</b>	<b>541,002</b>	<b>518,001</b>	<b>47,564</b>	<b>433,719</b>	<b>83.7</b>
d. Tax-GDP Ratio (base 2015-16)	8.99	8.50	7.38	1.07	7.38	8.84	8.61	0.78	6.78	-
e. Revenue-GDP ratio (base 2015-16)	9.99	9.47	8.18	1.13	8.18	9.67	9.33	0.86	7.81	-

- Total revenue collection in FY24 was 8.18 per cent of GDP and 85.65 per cent of the revised budget target.
- In FY25 (up to June 2025), total revenue collection increased by 5.9 per cent compared to the corresponding period of the previous fiscal year (FY24) and achievement against revised annual target is 83.7 per cent.
- In FY25, revised total revenue is estimated to be 9.33 per cent of GDP which is about 8.37 per cent higher than the revised budget of FY24, and 26.53 per cent higher than the actual revenue collection in FY24.

In FY25 (up to June 2025), major share of the government revenue comes from NBR sources (84.9 per cent).

- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue are 1.9 per cent and 3.7 per cent respectively.
- ❖ On the other hand, non-tax revenue collection grew by 42.7 per cent compared to the corresponding period of the previous fiscal year.
- ❖ For tax and non-tax revenue, achievements as to the annual target were 78.8 and 142.9 per cent, respectively (up to June 2025 in FY25).

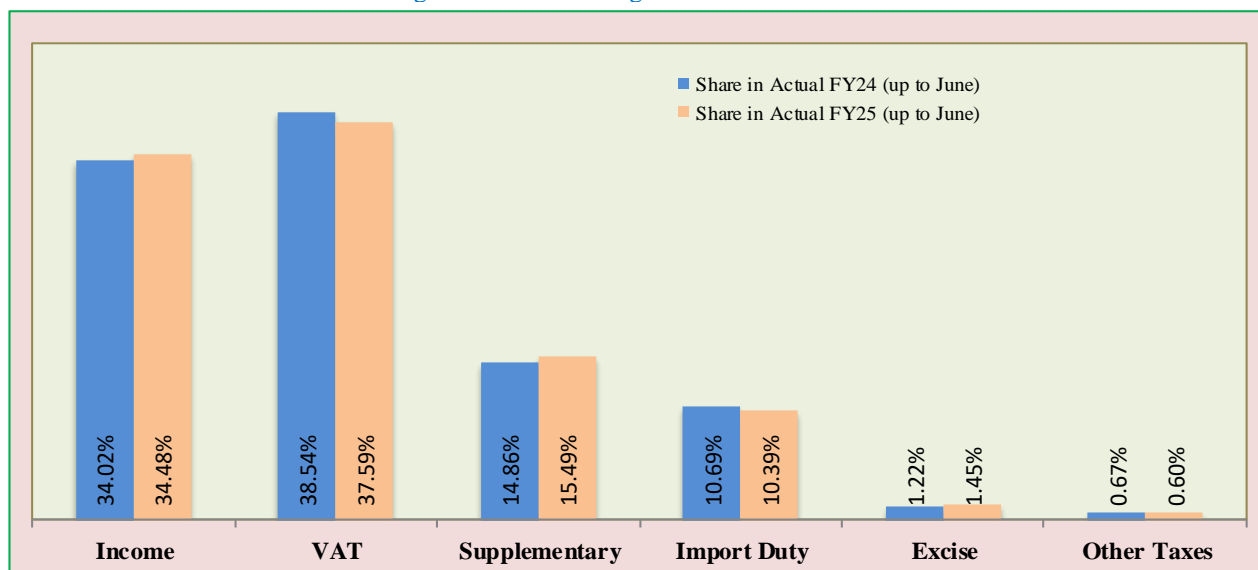
Figure 6: Sources of Revenue Collection



<sup>4</sup>Detailed 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 per cent of GDP
- Tax revenue collection target for Revised Budget FY25 is 8.61 per cent of GDP. This is 8.37 per cent higher than the revised budget of FY24 and 26.53 per cent higher than the actual collection of the FY24.
- In FY25 (up to June 2025), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 37.89 per cent was collected from VAT, 34.48 per cent from Income Tax, 15.49 per cent from Supplementary Duty, 10.39 per cent from Import Duty and the rest from Excise and other Taxes.

### 4.0 Budget Deficit<sup>5</sup>

Table 4: Budget Deficit

(In crore taka)

Description	Year: 2023-24				Year: 2024-25			Actual FY24 (up to June)	Actual FY25 (up to June)
	Budget FY24	Revised FY24	Actual (June)	Actual FY24	Budget FY25	Revised Budget FY25	Actual (June)		
1	2	3	4	5	6	7	8	9	
<b>Revenues</b>	499,995	478,000	56,688	409,854	541,002	518001	47,589	409,854	433,785 <sup>a</sup>
Tax Revenue	449,998	429,000	53,462	369,776	494,999	478000	43,484	369,776	376,625
Non-Tax Revenue	49,997	49,000	3,226	40,079	46,003	40001	4,105	40,079	57,159
Foreign Grants	3,900	3,500	1,010	5,990	4,400	4400	316	5,990	4,787
<b>Revenue and Foreign Grants</b>	503,895	481,500	57,699	415,845	545,402	522401	47,905	415,845	438,571
<b>Operating Expenditure</b>	475,281	453,228	75,827	412,246	506,971	506002	68,755	412,246	474,143
Net Outlay for Food Account Operation	502	-1,234	1,804	-1,287	119	1008	917	-1,287	2,788
Loans & Advances (Net)	8,420	2,417	-4,068	-8,582	8,457	5391	-1,051	-8,582	-156
<b>Development Expenditure</b>	277,582	260,007	56,330	209,090	281,453	231599	37,336	209,090	151,771
Development Program financed from the Revenue Budget	3,768	4,378	2,327	4,250	5,943	4653	2,096	4,250	3,135
Non-ADP Project	7,986	7,853	460	7,112	7,627	8371	59	7,112	3,484

<sup>5</sup>Budget deficit is calculated using the guidelines of the IMF.

Annual Development Programme	263,000	245,000	52,998	195,234	265,000	216000	34,887	195,234	143,394
Non-ADP FFW and Transfer	2,828	2,775	545	2,494	2,884	2575	293	2,494	1,758
<b>Total Expenditure</b>	<b>761,785</b>	<b>714,418</b>	<b>129,893</b>	<b>611,466</b>	<b>797,000</b>	<b>743999</b>	<b>105,956</b>	<b>611,466</b>	<b>628,546</b>
<b>Overall Balance (Including Grants)</b>	<b>-257,890</b>	<b>-232,918</b>	<b>-72,194</b>	<b>-195,622</b>	<b>-251,598</b>	<b>-221598</b>	<b>-58,051</b>	<b>-195,622</b>	<b>-189,975</b>
<b>(In per cent of GDP, base 2015-16)</b>	<b>-5.16</b>	<b>-4.66</b>	<b>-1.43</b>	<b>-3.91</b>	<b>-4.49</b>	<b>-4.01</b>	<b>-1.05</b>	<b>-3.91</b>	<b>-3.42</b>
<b>Overall Balance (Excluding Grants)</b>	<b>-261,790</b>	<b>-236,418</b>	<b>-73,204</b>	<b>-201,612</b>	<b>-255,998</b>	<b>-225998</b>	<b>-58,367</b>	<b>-201,612</b>	<b>-194,761</b>
<b>(In per cent of GDP, base 2015-16)</b>	<b>-5.23</b>	<b>-4.68</b>	<b>-1.45</b>	<b>-3.99</b>	<b>-4.57</b>	<b>-4.07</b>	<b>-1.05</b>	<b>-3.99</b>	<b>-3.51</b>

Note: Total revenue differs from Table 4 due to consolidation in the ibas++ system.

- In FY24, the actual budget deficit (excluding grants) as per centage of GDP was 4.03 per cent. Including grants, it was 3.91 per cent of GDP;
- Budget deficit (excluding grants) for Revised FY25 is estimated to be 4.07 per cent of GDP. Including grants, the deficit is expected to be 4.01 per cent of GDP;
- For FY25, the actual overall balance up to June 2025 (excluding grants) witnessed a negative value, which was 3.51 per cent of GDP.

## 5.0 Financing

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

Table 6: Financing Budget Deficit

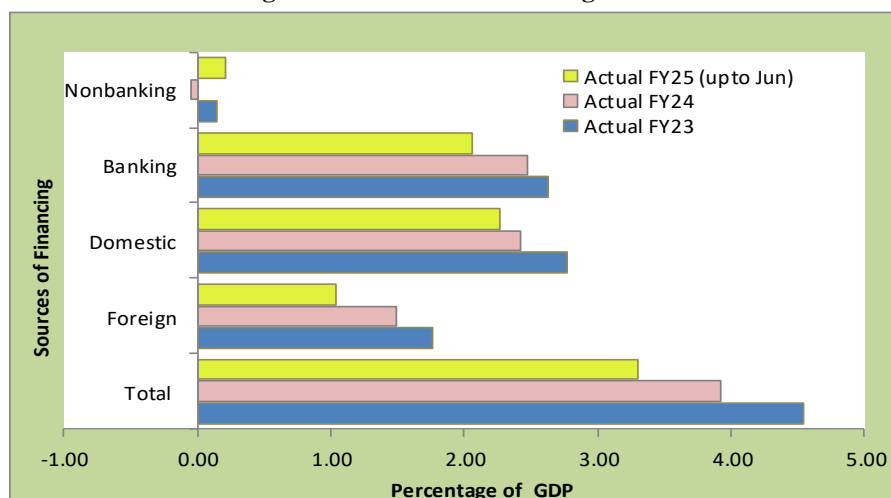
(In crore taka)

Description	Year: 2023-24				Year:2024-25			Actual FY24 (up to June)	Actual FY25 (up to June)
	Budget FY24	Revised FY24	Actual* (June)	Actual FY24	Budget FY25	Revised Budget FY25	Actual* (June)		
1	2	3	4	5	6	7	8	9	
1.0 Foreign Borrowing-Net	102,490	76,293	22,965	74,587	90,700	104,600	33,961	74,587	57,349
1.1 Foreign Borrowing	127,190	102,693	25041	97,037	127,200	138,100	35,201	97,037	88,184
1.2 Amortization	-24,700	-26,400	-2,076	-22,449	-36,500	-33,500	-1,240	-22,449	-30,835
2.0 Domestic Borrowing	155,395	156,625	17,144	121,428	160,900	117,000	14,621	121,428	125,896
2.1Borrowing from Banking System (Net)	132,395	155,935	20,526	123,847	137,500	99,000	14,791	123,847	114,161
2.1.1 Long-Term Debt (Net)	86,580	95,743	10,760	77,096	72,682	114,163	10,749	77,096	122,202
2.1.2 Short-Term Debt (Net)	45,815	60,192	9,765	46,750	64,818	-15,163	4,041	46,750	-8,041
2.2 Non-Bank Borrowing (Net)	23,000	690	-3,381	-2,419	23,400	18,000	-169	-2,419	11,735
2.2.1 National Savings Schemes (Net)	18,000	-7,310	-3,381	-17,999	15,400	14,000	-169	-17,999	3,401
2.2.2 Others	5,000	8,000	0	15,580	8,000	4,000	0	15,580	8,334
<b>Total - Financing:</b>	<b>257,885</b>	<b>232,918</b>	<b>40,109</b>	<b>196,015</b>	<b>251,600</b>	<b>221,600</b>	<b>48,582</b>	<b>196,015</b>	<b>183,245</b>
(In per cent of GDP) (base: 2015-16):	5.15	4.61	0.80	3.92	4.49	3.99	0.94	3.92	3.30

\* Prepared on the basis of the data received from TDM Wing, Finance Division

- For FY25 (up to June 2025), net foreign borrowing is positive and domestic borrowing is also positive.
- Overall, total financing is positive in the same period, which is 3.30 per cent of the GDP.

Figure 8: Sources of Financing Deficit



## 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 (June)	Actual FY24 (up to June)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (June)	Actual FY25 (up to June)
General Public Services	147,984	118,321	22,225	86,070	86,070	153,434	148,226	19,619	125,318
LGRD	7,324	7,236	917	6,548	6,548	7,570	7,325	1,292	6,352
Defence	40,190	36,331	9,606	33,418	33,418	40,730	38,027	9,448	36,418
Public Order and safety	28,812	27,575	4,554	25,943	25,943	30,208	28,675	5,025	27,225
Education & technology	57,394	55,837	6,291	51,107	51,107	60,575	62,467	10,998	56,931
Health	22,587	18,446	2,444	15,173	15,173	21,217	19,973	2,981	16,584
Social Security and Welfare	31,343	31,722	3,047	30,644	30,644	33,234	34,270	3,070	29,065
Housing	1,949	1,833	684	1,661	1,661	1,983	2,031	817	1,845
Recreation, Culture and Religious Affairs	2,535	2,484	470	2,202	2,202	2,654	2,684	514	2,307
Fuel and Energy	133	128	19	92	92	142	129	17	96
Agriculture	27,354	35,108	11,827	33,645	33,645	27,503	27,366	1,522	26,435
Industrial & Economic Services	1,487	1,350	221	1,171	1,171	1,569	1,454	206	1,131
Transport and Communication	11,813	11,558	2,391	9,982	9,982	12,652	11,873	2,064	10,007
Interest Payment	94,376	105,300	11,130	114,590	114,590	113,500	121,500	11,183	134,430
<b>Total – Operating Expenditure</b>	<b>475,281</b>	<b>453,229</b>	<b>75,827</b>	<b>412,246</b>	<b>412,246</b>	<b>506,972</b>	<b>506,002</b>	<b>68,755</b>	<b>474,143</b>

**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 (June)	Actual FY24 (up to June)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (June)	Actual FY25 (upto June)	Actual FY25 (up to June) as % Revised Budget FY25
<b>Sub-total = GPS</b>	147,984	118,321	22,225	86,070	86,070	153,434	148,226	19,619	125,318	84.5
Office of the President	32	29	3	24	24	33	31	3	24	76.2
Parliament	335	323	62	257	257	345	154	32	117	76.1
Prime Minister's Office	931	939	93	847	847	994	879	94	767	87.2
Cabinet Division	103	92	13	68	68	105	87	7	49	55.9
Election Commission	2,124	4,168	843	3,981	3,981	793	716	138	536	74.9
Ministry of Public Administration	3,536	3,674	861	2,746	2,746	4,137	3,740	359	2,388	63.8
Public Service Commission	101	98	11	86	86	105	97	11	65	67.4
Finance Division	134,981	103,786	19,689	73,660	73,660	141,591	137,847	18,617	118,349	85.9
Internal Resources Division	3,113	2,546	335	1,507	1,507	2,456	1,973	227	1,458	73.9
Financial Institutions Division	98	93	13	84	84	95	89	5	76	85.2
Economic Relations Division	699	716	19	1,307	1,307	759	789	7	752	95.3
Planning Division/2	88	75	7	65	65	97	84	7	70	84.1
Implementation, Monitoring and Evaluation Division	61	58	18	50	50	68	65	17	57	88.3
Statistics and Informatics Division	261	239	30	172	172	298	251	21	174	69.5
Ministry of Foreign Affairs	1,521	1,485	228	1,216	1,216	1,557	1,424	72	436	30.6
<b>Sub-total = LGRD</b>	7,324	7,236	917	6,548	6,548	7,570	7,325	1,292	6,352	86.7
Local Government Division	6,200	6,142	677	5,311	5,311	6,397	6,192	1,174	5,270	85.1
Rural Development and Co-operatives Division	671	656	48	622	622	699	619	109	575	92.9
Ministry of Chittagong Hill Tracts Affairs	453	438	192	615	615	475	514	9	507	98.6
<b>Sub-total = Defence</b>	40,190	36,331	9,606	33,418	33,418	40,730	38,027	9,448	36,418	95.8
Ministry of Defence - Defence Services	38,284	34,552	9,082	31,637	31,637	38,798	36,169	8,675	34,455	95.3
Ministry of Defence - Others Services	1,861	1,743	518	1,747	1,747	1,886	1,816	764	1,927	106.1
Armed Forces Division	45	36	6	34	34	46	43	9	36	84.2
<b>Sub-total = POS</b>	28,812	27,575	4,554	25,943	25,943	30,208	28,675	5,025	27,225	94.9
Supreme Court	237	237	42	230	230	248	252	47	224	88.8
Law and Justice Division	1,766	1,470	146	1,148	1,148	1,866	1,744	197	1,421	81.5
Public Security Division	23,981	23,353	3,964	22,325	22,325	25,169	23,997	4,460	23,357	97.3
Legislative and Parliamentary Affairs Division	41	40	3	34	34	40	48	3	38	78.9
Anti Corruption Commission	166	148	17	123	123	179	154	15	119	77.2
Security Services Division	2,621	2,327	381	2,084	2,084	2,706	2,480	304	2,065	83.3
<b>Sub-total = Edu</b>	57,394	55,837	6,291	51,107	51,107	60,575	62,467	10,998	56,931	91.1
Ministry of Primary and Mass Education	22,704	22,360	2,602	19,000	19,000	22,684	22,359	2,181	18,460	82.6
Secondary and Higher Education Division	25,931	25,179	2,665	24,398	24,398	28,567	30,817	7,359	29,651	96.2
Ministry of Science and Technology	627	618	64	553	553	686	669	78	595	89.0
Information and Communication Technology Division	352	317	61	287	287	424	368	50	219	59.6
Technical and Madrasah Education Division	7,779	7,364	898	6,869	6,869	8,215	8,254	1,329	8,006	97.0
<b>Sub-total = Health</b>	22,587	18,446	2,444	15,173	15,173	21,217	19,973	2,981	16,584	83.0

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (June)	Actual FY25 (upto June)	Actual FY25 (up to June) as % Revised Budget FY25
Health Services Division	17,221	14,186	2,005	11,580	11,580	16,384	15,448	2,250	12,728	82.4
Medical Education and Family Welfare Division	5,367	4,260	439	3,592	3,592	4,834	4,525	731	3,856	85.2
<b>Sub-total = SSW</b>	<b>31,343</b>	<b>31,722</b>	<b>3,047</b>	<b>30,644</b>	<b>30,644</b>	<b>33,234</b>	<b>34,270</b>	<b>3,070</b>	<b>29,065</b>	<b>84.8</b>
Ministry of Social Welfare	11,033	10,945	653	10,572	10,572	11,894	11,732	628	11,258	96.0
Ministry of Women and Children Affairs	3,778	3,800	792	3,726	3,726	4,347	4,306	448	2,018	46.9
Ministry of Food	5,084	5,558	2	5,567	5,567	5,338	6,486	1,108	6,540	100.8
Ministry of Disaster Management and Relief	5,532	5,518	966	4,974	4,974	5,675	5,555	485	3,154	56.8
Ministry of Liberation Affairs	5,916	5,901	635	5,805	5,805	5,980	6,191	402	6,094	98.4
<b>Sub-total = HCS</b>	<b>1,949</b>	<b>1,833</b>	<b>684</b>	<b>1,661</b>	<b>1,661</b>	<b>1,983</b>	<b>2,031</b>	<b>817</b>	<b>1,845</b>	<b>90.8</b>
Ministry of Housing and Public Works	1,949	1,833	684	1,661	1,661	1,983	2,031	817	1,845	90.8
<b>Sub-total = RCRA</b>	<b>2,535</b>	<b>2,484</b>	<b>470</b>	<b>2,202</b>	<b>2,202</b>	<b>2,654</b>	<b>2,684</b>	<b>514</b>	<b>2,307</b>	<b>86.0</b>
Ministry of Information	839	810	134	737	737	851	913	161	764	83.7
Ministry of Cultural Affairs	437	416	94	393	393	455	445	97	410	92.0
Ministry of Religious Affairs	333	336	92	325	325	370	373	122	333	89.3
Ministry of Youth and Sports	927	922	149	748	748	978	953	134	800	83.9
<b>Sub-total = FE</b>	<b>133</b>	<b>128</b>	<b>19</b>	<b>92</b>	<b>92</b>	<b>142</b>	<b>129</b>	<b>17</b>	<b>96</b>	<b>74.1</b>
Energy and Mineral Resources Division	83	80	14	67	67	89	85	13	67	79.4
Power Division	50	48	5	25	25	53	45	4	29	64.0
<b>Sub-total = Agr</b>	<b>27,354</b>	<b>35,108</b>	<b>11,827</b>	<b>33,645</b>	<b>33,645</b>	<b>27,503</b>	<b>27,366</b>	<b>1,522</b>	<b>26,435</b>	<b>96.6</b>
Ministry of Agriculture/3	20,770	28,681	10,183	27,722	27,722	20,790	20,821	504	20,456	98.3
Ministry of Fisheries and Livestock	1,813	1,761	594	1,617	1,617	1,894	1,850	165	1,743	94.2
Ministry of Environment and Forest	788	762	86	711	711	728	704	115	676	96.1
Ministry of Land	1,533	1,492	196	1,215	1,215	1,584	1,519	180	1,201	79.0
Ministry of Water Resources	2,450	2,411	768	2,380	2,380	2,507	2,472	557	2,359	95.4
<b>Sub-total = IES</b>	<b>1,487</b>	<b>1,350</b>	<b>221</b>	<b>1,171</b>	<b>1,171</b>	<b>1,569</b>	<b>1,454</b>	<b>206</b>	<b>1,131</b>	<b>77.8</b>
Ministry of Commerce	285	274	47	220	220	301	290	43	183	63.2
Ministry of Labour and Employment	223	165	21	133	133	214	179	22	141	78.6
Ministry of Industries	370	335	66	320	320	359	330	64	310	94.0
Ministry of Expatriates' Welfare and Overseas Employment	392	365	51	319	319	456	420	52	296	70.5
Ministry of Textiles and Jute	216	211	36	179	179	238	235	25	201	85.5
<b>Sub-total = TC</b>	<b>11,813</b>	<b>11,558</b>	<b>2,391</b>	<b>9,982</b>	<b>9,982</b>	<b>12,652</b>	<b>11,873</b>	<b>2,064</b>	<b>10,007</b>	<b>84.3</b>
Road Transport and Highways Division	5,648	5,561	1,629	4,912	4,912	6,101	5,434	1,460	4,203	77.3
Ministry of Railways	4,050	3,950	485	3,223	3,223	4,346	4,336	478	3,875	89.4
Ministry of Shipping	846	810	164	698	698	897	854	35	758	88.8
Ministry of Civil Aviation and Tourism	54	45	2	41	41	63	55	11	46	82.9
Posts and Telecommunications Division	1,206	1,184	111	1,104	1,104	1,235	1,189	79	1,123	94.4
Bridges Division	9	7	0	3	3	9	6	0	3	59.3
<b>Sub-total = Interest</b>	<b>94,376</b>	<b>105,300</b>	<b>11,130</b>	<b>114,590</b>	<b>114,590</b>	<b>113,500</b>	<b>121,500</b>	<b>11,183</b>	<b>134,430</b>	<b>110.6</b>
Domestic	82,000	89,500	9,774	99,606	99,606	93,000	99,500	10,501	116,617	117.2
Foreign	12,376	15,800	1,357	14,984	14,984	20,500	22,000	682	17,812	81.0
<b>Total Operating Expenditure</b>	<b>475,281</b>	<b>453,229</b>	<b>75,827</b>	<b>412,246</b>	<b>412,246</b>	<b>506,972</b>	<b>506,002</b>	<b>68,755</b>	<b>474,143</b>	<b>93.7</b>

### Appendix 3

#### Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (upto June)	Budget FY25	Revised Budget FY25	Actual FY25 (upto June)	Actual FY24 (up to June) as % of Revised Budget FY24	Actual FY25 (up to June) as % of Revised Budget FY25
1	2	3	4	5	6	7	8	9	
Pay and Allowances	80,463	77,894	68,774	68,774	81,579	79,247	69,355	88.3	87.5
Pay of Officers	13,316	11,737	10,326	10,326	12,758	12,217	10,865	88.0	88.9
Pay of Establishment	29,236	28,022	25,300	25,300	29,403	28,675	25,934	90.3	90.4
Allowances	37,911	38,135	33,148	33,148	39,419	38,355	32,556	86.9	84.9
Goods and Services	44,232	44,808	40,730	40,730	45,586	45,867	40,365	90.9	88.0
Supplies and Services	32,801	33,709	30,301	30,301	33,589	33,555	29,069	89.9	86.6
Repairs Maintenance and Rehabilitation	11,431	11,099	10,429	10,429	11,996	12,312	11,296	94.0	91.7
Interest Payments	94,376	105,300	114,590	114,590	113,500	121,500	134,430	108.8	110.8
Domestic	82,000	89,500	99,606	99,606	93,000	99,500	116,617	111.3	117.4
Foreign	12,376	15,800	14,984	14,984	20,500	22,000	17,812	94.8	81.0
Subsidies and Incentives and Current Transfers	209,902	202,858	173,917	173,917	222,063	234,442	213,444	85.7	91.0
Subsidies	84,002	85,906	72,841	72,841	88,015	109,048	108,672	84.8	99.7
Grants in Aid	72,059	65,064	59,971	59,971	76,627	70,826	61,526	92.2	86.9
Pensions and Gratuities	32,869	32,346	23,418	23,418	36,912	35,763	25,878	72.4	72.4
Others	5,747	4,316	3,488	3,488	5,284	3,580	2,668	80.8	74.5
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
<b>Total Operating Recurrent Expenditure (A)</b>	<b>436,253</b>	<b>434,057</b>	<b>398,010</b>	<b>398,010</b>	<b>468,984</b>	<b>482,876</b>	<b>457,594</b>	<b>91.7</b>	<b>94.8</b>
Acquisition of Assets and Works (B)	22,082	15,933	13,016	13,016	21,954	18,194	15,871	81.7	87.2
Acquisition of Assets	21,121	15,744	12,669	12,669	21,194	17,900	15,432	80.5	86.2
Acquisition of Land	961	190	347	347	759	293	439	182.9	149.7
<b>Total - Augmented Operating Recurrent Expenditure (A+B):</b>	<b>458,335</b>	<b>449,991</b>	<b>411,026</b>	<b>411,026</b>	<b>490,937</b>	<b>501,069</b>	<b>473,465</b>	<b>91.3</b>	<b>94.5</b>
Investments in Shares and Equities (C)	16,952	3,237	545	545	16,035	4,932	678	16.8	13.7
Share Capital	16,952	3,237	545	545	16,035	4,932	678	16.8	13.7
Foreign Financial Assests (F)	0	0	674	674	0	0	0	-	-
<b>Total - Operating Capital Expenditure (B+C+F)</b>	<b>39,034</b>	<b>19,170</b>	<b>14,236</b>	<b>14,236</b>	<b>37,989</b>	<b>23,126</b>	<b>16,549</b>	<b>74.3</b>	<b>71.6</b>
<b>Total-Operating Expenditure (Excluding Loan &amp; Advances, Domestic &amp; Foreign Debt Food Operation) (A+B+C+F) :</b>	<b>475,287</b>	<b>453,228</b>	<b>412,246</b>	<b>412,246</b>	<b>506,972</b>	<b>506,002</b>	<b>474,143</b>	<b>91.0</b>	<b>93.7</b>

## 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 (June)	Actual FY24 (up to June)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (June)	Actual FY25 (up to June)	Actual FY24 (upto June) as % of Revised Budget FY24	Actual FY25 (upto June) as % Revised Budget FY25
<b>Sub-total = GPS</b>	<b>19,895.73</b>	<b>33,096.28</b>	<b>1,823.72</b>	<b>12,652.07</b>	<b>12,652.07</b>	<b>22,342.00</b>	<b>40,224.52</b>	<b>601.88</b>	<b>6,358.00</b>	<b>38.23</b>	<b>15.81</b>
Parliament	2.00	0.55	0.00	0.52	0.52	2.25	0.03	0.00	0.00	94.93	0.00
Prime Minister's Office	3,520.22	3,348.83	344.61	2,019.86	2,019.86	3,606.15	2,178.74	234.61	1,126.69	60.32	51.71
Cabinet Division	7.52	1.79	0.00	1.43	1.43	16.87	23.78	0.02	21.59	79.98	90.78
Election Commission	282.45	600.91	28.72	209.07	209.07	436.80	425.82	14.70	136.36	34.79	32.02
Ministry of Public Administration	1,003.00	1,457.97	550.80	1,251.00	1,251.00	1,119.77	405.77	53.21	220.93	85.80	54.45
Public Service Commission	30.00	44.16	9.78	20.18	20.18	61.00	74.50	13.34	27.91	45.69	37.46
Finance Division	6,543.36	5,917.60	312.14	5,670.26	5,670.26	5,911.14	5,406.38	74.80	1,547.67	95.82	28.63
Internal Resources Division (IRD)	382.51	242.68	15.06	84.98	84.98	761.04	242.88	91.41	135.51	35.02	55.79
Financial Institutions Division	2,851.30	3,351.37	250.67	2,827.94	2,827.94	3,322.89	4,064.68	56.61	2,574.06	84.38	63.33
Economic Relations Division	65.61	47.31	2.90	41.97	41.97	48.78	45.58	2.33	38.77	88.71	85.05
Planning Division/2	4,794.61	17,456.76	18.45	53.99	53.99	6,395.46	26,608.40	8.32	31.86	0.31	0.12
Implementation Monitoring and Evaluation Division	122.58	193.46	29.72	158.53	158.53	127.00	123.65	18.38	102.85	81.94	83.18
Statistics and Informatics Division	154.13	329.46	258.87	309.84	309.84	364.38	451.48	32.41	391.88	94.04	86.80
Ministry of Foreign Affairs	136.44	103.43	2.01	2.51	2.51	168.47	172.83	1.74	1.93	2.43	1.12
<b>Sub-total = LGRD</b>	<b>42,017.10</b>	<b>44,017.33</b>	<b>9,910.02</b>	<b>37,952.69</b>	<b>37,952.69</b>	<b>40,381.28</b>	<b>37,445.00</b>	<b>8,425.73</b>	<b>31,382.35</b>	<b>86.22</b>	<b>83.81</b>
Local Government Division	40,502.92	42,700.76	9,459.10	36,692.64	36,692.64	38,808.88	36,165.73	7,960.24	30,242.47	85.93	83.62
Rural Development and Co-operatives Division	762.47	581.93	229.81	561.18	561.18	647.57	489.56	125.21	423.04	96.43	86.41
Ministry of Chittagong Hill Tracts Affairs	751.71	734.64	221.12	698.87	698.87	924.83	789.71	340.28	716.84	95.13	90.77
<b>Sub-total = Defence</b>	<b>1,542.25</b>	<b>1,471.47</b>	<b>599.10</b>	<b>1,430.47</b>	<b>1,430.47</b>	<b>1,284.44</b>	<b>1,210.94</b>	<b>834.90</b>	<b>1,157.66</b>	<b>97.21</b>	<b>95.60</b>
Ministry of Defence - Defence Services	1,542.25	1,471.47	599.10	1,430.47	1,430.47	1,284.44	1,210.94	834.90	1,157.66	97.21	95.60
<b>Sub-total=POS</b>	<b>3,454.72</b>	<b>3,383.11</b>	<b>933.55</b>	<b>2,757.32</b>	<b>2,757.32</b>	<b>3,311.13</b>	<b>3,046.20</b>	<b>1,034.43</b>	<b>1,948.37</b>	<b>81.50</b>	<b>63.96</b>
Law and Justice Division	175.91	246.54	66.73	195.58	195.58	156.21	178.21	57.64	129.18	79.33	72.49
Public Security Division	1,716.06	1,771.76	539.55	1,235.48	1,235.48	1,707.91	1,636.94	412.11	615.51	69.73	37.60
Legislative and Parliamentary Affairs Division	2.00	2.50	0.61	2.38	2.38	4.50	4.00	0.89	3.55	95.16	88.71
Anti Corruption Commission	18.44	6.19	0.00	6.03	6.03	12.00	9.96	9.25	9.25	97.48	92.91
Security Services Division	1,542.31	1,356.12	326.66	1,317.84	1,317.84	1,430.51	1,217.09	554.54	1,190.88	97.18	97.85
<b>Sub-total = Edu</b>	<b>46,743.99</b>	<b>33,174.71</b>	<b>12,746.16</b>	<b>29,182.43</b>	<b>29,182.43</b>	<b>50,579.85</b>	<b>36,645.59</b>	<b>6,840.14</b>	<b>25,556.73</b>	<b>87.97</b>	<b>69.74</b>
Ministry of Primary and Mass Education	12,019.41	8,121.10	2,049.84	7,231.05	7,231.05	16,134.52	12,764.01	1,685.26	7,429.02	89.04	58.20
Secondary and Higher Education Division	16,905.71	8,952.55	3,918.32	7,877.59	7,877.59	15,541.50	8,416.58	3,180.30	6,847.11	87.99	81.35
Ministry of Science and Technology	12,980.13	11,415.51	5,811.41	10,655.23	10,655.23	12,886.70	12,129.62	1,299.80	8,938.71	93.34	73.69
Information and Communication Technology Division	2,015.93	2,065.72	632.41	2,004.74	2,004.74	2,448.66	1,635.79	399.17	1,250.40	97.05	76.44
Technical and Madrasah Education Division	2,822.81	2,619.83	334.18	1,413.82	1,413.82	3,568.47	1,699.58	275.61	1,091.50	53.97	64.22
<b>Sub-total = Health</b>	<b>15,464.08</b>	<b>11,336.79</b>	<b>3,219.25</b>	<b>8,555.72</b>	<b>8,555.72</b>	<b>20,190.19</b>	<b>7,951.98</b>	<b>615.96</b>	<b>2,407.57</b>	<b>75.47</b>	<b>30.28</b>
Health Services Division	12,210.07	9,345.49	2,857.83	7,362.91	7,362.91	13,741.33	5,668.82	403.90	1,995.90	78.79	35.21
Medical Education and Family Welfare Division	3,254.01	1,991.30	361.43	1,192.81	1,192.81	6,448.86	2,283.16	212.06	411.68	59.90	18.03
<b>Sub-total = SSW</b>	<b>9,005.90</b>	<b>8,833.78</b>	<b>2,545.82</b>	<b>8,544.47</b>	<b>8,544.47</b>	<b>9,972.86</b>	<b>8,043.25</b>	<b>1,492.73</b>	<b>6,304.29</b>	<b>96.72</b>	<b>78.38</b>
Ministry of Social Welfare	1,183.65	606.80	192.27	471.61	471.61	975.58	445.17	273.45	391.32	77.72	87.90
Ministry of Women and Children Affairs	976.32	915.97	295.07	1,175.66	1,175.66	874.94	733.63	83.27	462.64	128.35	63.06
Ministry of Food	932.05	913.14	2.59	847.57	847.57	1,299.52	1,376.05	22.29	1,304.82	92.82	94.82
Ministry of Disaster Management and Relief	4,586.43	5,070.42	1,637.66	4,878.73	4,878.73	5,327.99	4,557.00	923.18	3,604.11	96.22	79.09
Ministry of Liberation Affairs	1,327.45	1,327.45	418.23	1,170.90	1,170.90	1,494.83	931.40	190.54	541.40	88.21	58.13
<b>Sub-total = HCS</b>	<b>5,479.47</b>	<b>5,192.61</b>	<b>2,265.78</b>	<b>4,881.51</b>	<b>4,881.51</b>	<b>4,945.97</b>	<b>3,350.95</b>	<b>514.86</b>	<b>2,627.22</b>	<b>94.01</b>	<b>78.40</b>
Ministry of Housing and Public Works	5,479.47	5,192.61	2,265.78	4,881.51	4,881.51	4,945.97	3,350.95	514.86	2,627.22	94.01	78.40
<b>Sub-total = RCRA</b>	<b>3,032.39</b>	<b>3,442.49</b>	<b>950.81</b>	<b>3,250.47</b>	<b>3,250.47</b>	<b>4,047.10</b>	<b>2,779.63</b>	<b>715.17</b>	<b>2,417.75</b>	<b>94.42</b>	<b>86.98</b>
Ministry of Information	211.68	258.02	87.96	198.55	198.55	256.44	285.36	114.90	192.58	76.95	67.49
Ministry of Cultural Affairs	262.08	348.04	166.22	337.02	337.02	324.32	296.79	51.99	152.64	96.83	51.43

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual FY24 (June)	Actual FY24 (up to June)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (June)	Actual FY25 (up to June)	Actual FY24 (upto June) as % of Revised Budget FY24	Actual FY25 (upto June) as % Revised Budget FY25
Ministry of Religious Affairs	2,176.15	2,234.74	513.98	2,217.83	2,217.83	2,232.26	1,569.53	370.10	1,568.34	99.24	99.92
Ministry of Youth and Sports	382.48	601.69	182.65	497.08	497.08	1,234.08	627.95	178.17	504.19	82.61	80.29
<b>Sub-total = FE</b>	<b>34,686.48</b>	<b>28,189.97</b>	<b>6,010.82</b>	<b>28,283.36</b>	<b>28,283.36</b>	<b>30,174.29</b>	<b>22,574.94</b>	<b>2,018.88</b>	<b>23,138.46</b>	<b>100.33</b>	<b>102.50</b>
Energy and Mineral Resources Division	911.44	1,062.52	35.70	1,162.72	1,162.72	997.59	968.50	138.53	911.32	109.43	94.10
Power Division	33,775.04	27,127.45	5,975.12	27,120.64	27,120.64	29,176.70	21,606.44	1,880.35	22,227.14	99.97	102.87
<b>Sub-total = Agr</b>	<b>16,346.32</b>	<b>20,895.64</b>	<b>3,953.52</b>	<b>19,491.22</b>	<b>19,491.22</b>	<b>19,828.16</b>	<b>17,201.78</b>	<b>2,719.45</b>	<b>15,589.41</b>	<b>93.28</b>	<b>90.63</b>
Ministry of Agriculture	4,347.97	4,594.37	925.69	4,247.40	4,247.40	6,423.92	3,875.45	599.29	3,449.26	92.45	89.00
Ministry of Fisheries and Livestock	2,427.15	2,143.27	178.52	1,987.78	1,987.78	2,393.94	2,008.24	193.03	1,611.40	92.75	80.24
Ministry of Environment and Forest	851.32	1,308.85	57.31	1,138.98	1,138.98	1,402.53	618.74	62.74	474.15	87.02	76.63
Ministry of Land	925.54	656.40	146.60	384.51	384.51	920.68	487.64	97.89	159.70	58.58	32.75
Ministry of Water Resources	7,794.34	12,192.75	2,645.39	11,732.55	11,732.55	8,687.09	10,211.72	1,766.49	9,894.91	96.23	96.90
<b>Sub-total = IES</b>	<b>4,101.22</b>	<b>3,289.48</b>	<b>944.78</b>	<b>2,917.40</b>	<b>2,917.40</b>	<b>4,126.56</b>	<b>2,499.57</b>	<b>452.84</b>	<b>1,606.60</b>	<b>88.69</b>	<b>64.28</b>
Ministry of Commerce	308.12	137.66	0.39	132.84	132.84	631.03	180.38	6.43	132.85	96.50	73.65
Ministry of Labour and Employment	123.79	208.47	16.66	110.55	110.55	248.36	167.22	26.67	70.79	53.03	42.33
Ministry of Industries	2,652.95	2,210.56	778.79	2,190.11	2,190.11	2,150.26	1,169.07	244.88	937.47	99.07	80.19
Ministry of Expatriates' Welfare and Overseas Employment	625.98	342.41	25.65	213.77	213.77	760.78	720.18	75.72	213.76	62.43	29.68
Ministry of Textiles and Jute	390.38	390.38	123.29	270.13	270.13	336.13	262.72	99.13	251.74	69.20	95.82
<b>Sub-total = GPS</b>	<b>75,816.81</b>	<b>63,684.22</b>	<b>10,426.46</b>	<b>49,190.42</b>	<b>49,190.42</b>	<b>70,267.47</b>	<b>48,624.23</b>	<b>11,068.64</b>	<b>31,276.26</b>	<b>77.24</b>	<b>64.32</b>
Road Transport and Highways Division	34,062.21	27,803.45	5,541.93	19,304.91	19,304.91	32,042.43	18,624.61	3,962.46	13,706.02	69.43	73.59
Ministry of Railways	14,960.06	13,117.62	485.28	11,033.33	11,033.33	13,725.64	10,227.61	2,317.15	2,979.80	84.11	29.13
Ministry of Shipping	9,954.72	7,033.95	1,898.65	5,127.00	5,127.00	10,373.45	7,930.97	3,149.89	6,786.14	72.89	85.57
Ministry of Civil Aviation and Tourism	6,542.28	6,304.45	340.79	4,745.07	4,745.07	5,632.25	4,822.79	617.89	2,848.52	75.27	59.06
Posts and Telecommunications Division	1,233.28	1,503.27	477.78	1,494.68	1,494.68	1,184.87	1,169.71	396.18	842.68	99.43	72.04
Bridges Division	9,064.26	7,921.48	1,682.02	7,485.41	7,485.41	7,308.83	5,848.54	625.08	4,113.10	94.50	70.33
<b>Total Development Expenditure</b>	<b>277,586.46</b>	<b>260,007.89</b>	<b>56,329.81</b>	<b>209,089.54</b>	<b>209,089.54</b>	<b>281,451.31</b>	<b>231,598.58</b>	<b>37,335.60</b>	<b>151,770.67</b>	<b>80.42</b>	<b>65.53</b>

## 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 (June)	Actual FY24 (up to June)	Actual FY24	Budget FY25	Revised Budget FY25	Actual FY25 (June)	Actual FY25 (up to June)
<b>Tax Revenue (a+b)</b>	327,781	449,998	429,000	53,462	369,318	369,318	494,999	478,000	43,455	376,556
<b>a. NBR</b>	319,844	430,000	410,001	52,679	361,452	361,452	480,000	463,500	42,612	368,395
a.1 Income	107,180	153,260	145,865	23,258	122,976	122,976	175,620	169,000	21,262	127,014
a.2 VAT	126,304	163,836	158,067	18,127	139,290	139,290	182,783	178,586	15,049	138,481
a.3 Supplementary	44,533	60,703	55,437	7,582	53,719	53,719	64,278	60,444	3,117	57,053
a.4 Import	36,182	46,015	43,876	3,315	38,632	38,632	49,464	47,766	2,830	38,289
a.4 Export	3	66	62	0	0	0	70	68	0	0
a.5 Excise	4,063	4,579	4,958	184	4,420	4,420	5,805	5,141	198	5,330
a.6 Other Taxes	1,579	1,540	1,736	213	2,415	2,415	1,980	2,495	155	2,228
<b>b. Non-NBR</b>	7,936	19,998	19,000	783	7,866	7,866	14,999	14,500	843	8,160
b.1 Narcotics & Liquor	566	458	1,000	70	589	589	500	500	77	728
b.2 Vehicles	1,688	3,000	2,550	197	1,790	1,790	1,500	1,500	140	1,743
b.3 Land Revenue	993	2,210	2,500	187	1,096	1,096	2,250	2,250	234	1,002
b.4 Stamp Duty	4,093	13,618	12,076	280	3,706	3,706	10,000	9,503	331	3,861
b.5 Surcharge	597	713	874	50	685	685	750	747	61	827
<b>c. Non-tax Revenue</b>	38,956	49,997	49,000	3,226	40,068	40,068	46,003	40,001	4,115	57,164
c.1 Dividend and Profit	1,746	9,346	9,416	699	12,439	12,439	7,676	7,790	499	25,142
c.2 Interest	5,315	7,521	12,056	345	2,145	2,145	6,114	6,030	830	4,873
c.3 Administrative Fees and Charges	2,681	5,864	5,093	210	2,583	2,583	5,803	2,817	275	2,659
c.4 Fines, Penalties and Forfeiture	1,248	985	576	135	1,512	1,512	643	638	87	1,052
c.5 Receipts for Services Rendered	6,002	8,698	6,780	550	5,930	5,930	9,125	9,240	385	5,039
c.6 Rents, Leases and Recoveries	1,110	548	1,481	188	1,242	1,242	727	586	168	1,449
c.7 Tolls and Levies	913	1,231	1,231	86	982	982	1,915	1,917	78	978
c.8 Non-Commercial Sales	2,242	4,047	2,839	266	2,257	2,257	3,461	2,305	201	2,200
c.9 Other Non-Tax Revenue and Receipts	17,453	11,665	9,221	736	10,793	10,793	10,432	8,576	1,563	13,559
c. 10 Capital Revenue	246	91	307	12	184	184	106	102	30	214
<b>Total Revenue (a+b+c)</b>	<b>366,737</b>	<b>499,995</b>	<b>478,000</b>	<b>56,688</b>	<b>409,387</b>	<b>409,387</b>	<b>541,002</b>	<b>518,001</b>	<b>47,570</b>	<b>433,719</b>
<b>d. Tax-GDP Ratio (base 2015-16)</b>	7.30	8.99	8.57	1.07	7.38	7.38	8.84	8.61	0.78	6.78
<b>e. Revenue-GDP ratio (base 2015-16)</b>	8.17	9.99	9.55	1.13	8.18	8.18	9.67	9.33	0.86	7.81

## 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 June/Actual FY24 up to June)*100	Actual FY25 upt to June/ Revised Budget FY25)*10
1	2	3	4	5	6	7
<b>Tax Revenue (a+b)</b>	86.1	111.4	129.4	86.8	102.0	78.8
<b>a. NBR</b>	88.2	113.0	128.2	84.9	101.9	79.5
<b>a.1 Income</b>	84.3	115.9	137.4	29.3	103.3	75.2
<b>a.2 VAT</b>	88.1	113.0	128.2	31.9	99.4	77.5
<b>a.3 Supplementary</b>	96.9	109.0	112.5	13.2	106.2	94.4
<b>a.4 Import</b>	88.0	108.9	123.6	8.8	99.1	80.2
<b>a.4 Export</b>	0.2	109.7	45977.0	0.0	178.5	0.4
<b>a.5 Excise</b>	89.2	103.7	116.3	1.2	120.6	103.7
<b>a.6 Other Taxes</b>	139.1	143.7	103.3	0.5	92.3	89.3
<b>b. Non-NBR</b>	41.4	76.3	184.3	1.9	103.7	56.3
<b>b.1 Narcotics &amp; Liquor</b>	58.9	50.0	84.9	0.2	123.5	145.6
<b>b.2 Vehicles</b>	70.2	58.8	83.8	0.4	97.3	116.2
<b>b.3 Land Revenue</b>	43.8	90.0	205.3	0.2	91.5	44.5
<b>b.4 Stamp Duty</b>	30.7	78.7	256.4	0.9	104.2	40.6
<b>b.5 Surcharge</b>	78.4	85.5	109.1	0.2	120.7	110.7
<b>c. Non-tax Revenue</b>	81.8	81.6	99.8	13.2	142.7	142.9
<b>c.1 Dividend and Profit</b>	132.1	82.7	62.6	5.8	202.1	322.7
<b>c.2 Interest</b>	17.8	50.0	281.2	1.1	227.2	80.8
<b>c.3 Administrative Fees and Charges</b>	50.7	55.3	109.0	0.6	102.9	94.4
<b>c.4 Fines Penalties and Forfeiture</b>	262.7	110.9	42.2	0.2	69.6	164.8
<b>c.5 Receipts for Services Rendered</b>	87.5	136.3	155.8	1.2	85.0	54.5
<b>c.6 Rents Leases and Recoveries</b>	83.9	39.6	47.2	0.3	116.6	247.2
<b>c.7 Tolls and Levies</b>	79.8	155.7	195.2	0.2	99.6	51.0
<b>c.8 Non-Commercial Sales</b>	79.5	81.2	102.1	0.5	97.5	95.5
<b>c.9 Other Non-Tax Revenue and Receipts</b>	117.1	93.0	79.5	3.1	125.6	158.1
<b>c.10 Capital Revenue</b>	59.8	33.3	55.6	0.0	116.3	209.1
<b>Total Revenue (a+b+c)</b>	85.6	108.4	126.5	100.0	105.9	83.7

**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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