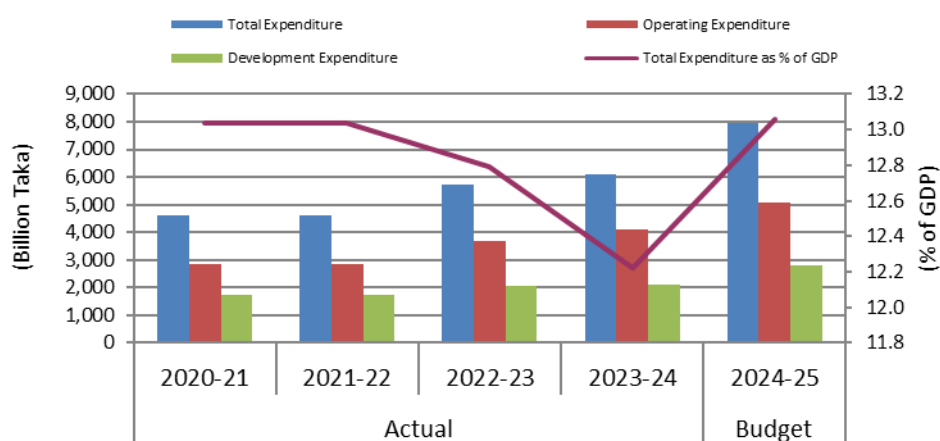


# Monthly Report on Fiscal Position

## March 2025

### (Fiscal Year 2024-25)

#### Government Expenditure



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## ***Executive Summary***

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

*Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to March, 2025 in the current fiscal year (FY25) is 62.1 percent of the operating budget estimates. Actual development expenditure during the same period is 25.39 percent of the development budget estimate. Note that, two memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances) are out of these two broad categories.*

*Revenue income is generated from tax and non-tax sources. Up to March 2025, 57.1 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (82.5 percent). In the same period, total NBR tax collection is 53.1 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 March 2025), overall balance (excluding grants) witnessed a negative value which was 1.40 percent of GDP.*

# 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 Pattern 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 (%) in Actual FY24	Actual FY24 as % of Revised Budget FY24	Budget FY25	Budget FY25 as % of Budget FY24	Budget FY25 as % of Revised Budget FY24	Budget FY25 as % of Actual FY24	Actual FY25 (up to March)	Actual FY25 (up to March) as % of Budget FY25
1	2	3	4	5	6	7	8	9	10	11	12
GPS	147,984	118,321	86,010	20.9	72.7	153,434	103.7	129.7	178.4	73,980	48.2
LGRD	7,324	7,236	6,548	1.6	90.5	7,570	103.4	104.6	115.6	3,911	51.7
Defense	40,190	36,331	33,418	8.1	92.0	40,730	101.3	112.1	121.9	21,261	52.2
POS	28,812	27,575	25,940	6.3	94.1	30,208	104.8	109.5	116.5	18,262	60.5
Edu	57,394	55,837	51,107	12.4	91.5	60,575	105.5	108.5	118.5	39,833	65.8
Health	22,587	18,446	15,173	3.7	82.3	21,217	93.9	115.0	139.8	10,875	51.3
SSW	31,343	31,722	30,644	7.4	96.6	33,234	106.0	104.8	108.5	18,103	54.5
Housing	1,949	1,833	1,661	0.4	90.6	1,983	101.8	108.2	119.4	842	42.5
RCRA	2,535	2,484	2,200	0.5	88.6	2,654	104.7	106.8	120.6	1,371	51.7
F&E	133	128	92	0.0	72.0	142	107.2	111.1	154.2	65	46.0
Agri	27,354	35,108	33,645	8.2	95.8	27,503	100.5	78.3	81.7	22,856	83.1
IES	1,487	1,350	1,161	0.3	86.0	1,569	105.5	116.3	135.1	796	50.7
TC (Trans & Com)	11,813	11,558	9,982	2.4	86.4	12,652	107.1	109.5	126.7	6,459	51.1
Interest Payment	94,376	105,300	114,590	27.8	108.8	113,500	120.3	107.8	99.0	96,174	84.7
<b>Total</b>	<b>475,281</b>	<b>453,229</b>	<b>412,171</b>	<b>100</b>	<b>90.9</b>	<b>506,972</b>	<b>106.7</b>	<b>111.9</b>	<b>123.0</b>	<b>314,787</b>	<b>62.1</b>

**Some of the noteworthy features are:**

- For FY25, budget allocation was raised by 11.86 percent over the FY24 revised budget estimates and 6.67 percent over the original budget;
- Up to March 2025, overall operating expenditure is 62.1% of the allocated budget. Spending in Interest payment has been the highest which is 84.7 % of allocated budget followed by Agriculture is 83.1%, Education (Edu) is 65.8 %, Public Order & Safety is 60.5 %, Social Security & Welfare 54.5, Defense is 52.2 %., LGRD is 51.7%, Recreation, Culture & Religious Affairs is 51.7 %, IES 50.7 %. Sectors like Housing, Fuel and Energy, and General Public Services 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:

<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 2: Broad Sectorwise Allocation**

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual Expenditure FY24	35.3	25.5	2.4	8.2	27.8	0.8
Sector Share in Budget FY25	44.3	24.6	2.5	5.4	22.4	0.8
Sector share in Actual Expenditure FY25 (Up to March 2025)	36.1	23.4	2.1	7.3	30.6	0.7

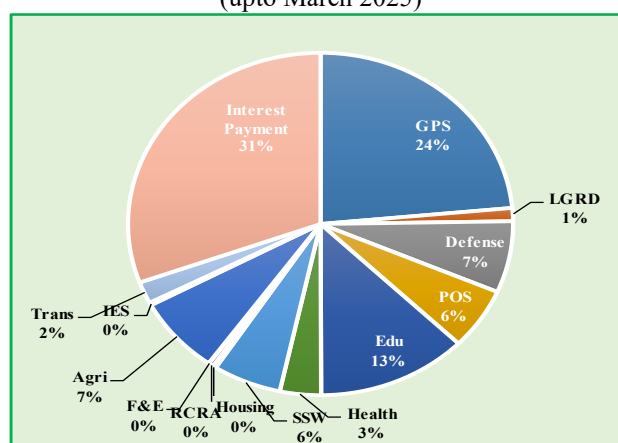
**Note:**

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

- Broadly in the budget FY25, share of the administration and physical sectors have increased and allocations against all other categories have been reduced compare to the actual expenditure in FY24;
- Till March 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 March 2025)**

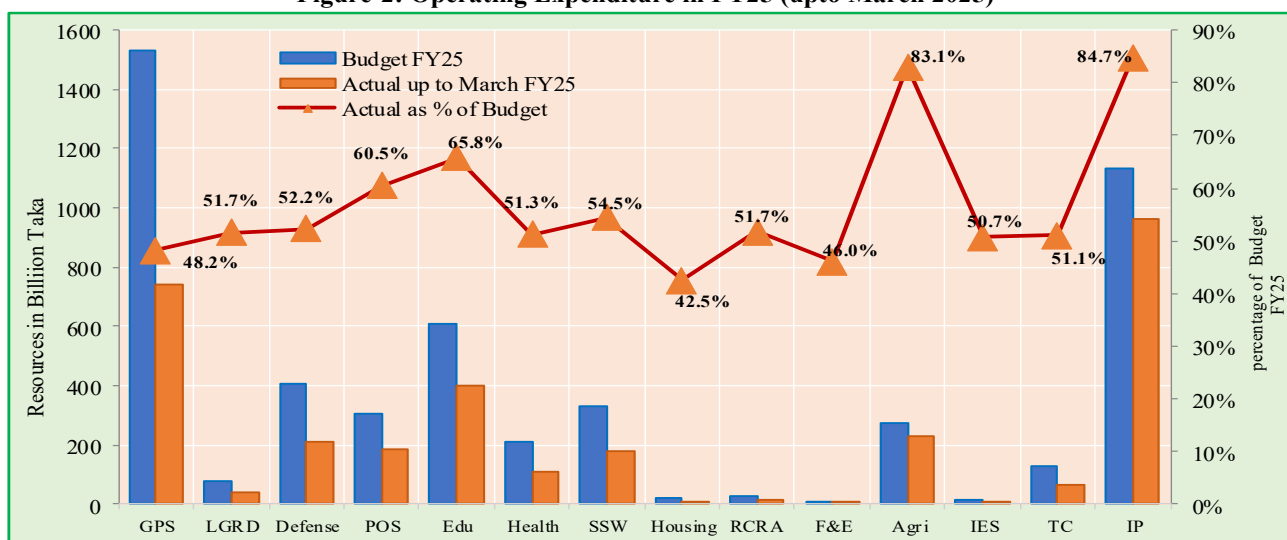


- Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.
- Individually the largest share goes to Interest Payment (31 percent) followed by General Public Service (24 percent), Education (13 percent), Agriculture (07 percent), Defense (07 percent) and Public Order & Safety (06 percent).
- On the otherhand, smallest allocations goes in the FE (0.02 percent), Housing (0.3 percent), IES (0.3 percent), RCRA (0.4 percent) and LGRD (1.2 percent) sectors.

### 1.1.4 Sector-wise Utilization

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

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



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (84.7%), Agriculture (83.1%), Education (65.8 %), Public Order and Safety (60.5%), SSW (54.5%), Defense (52.2%), LGRD (51.7%), RCRA (51.7%), Health (51.3%), IES (50.7%), etc. sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

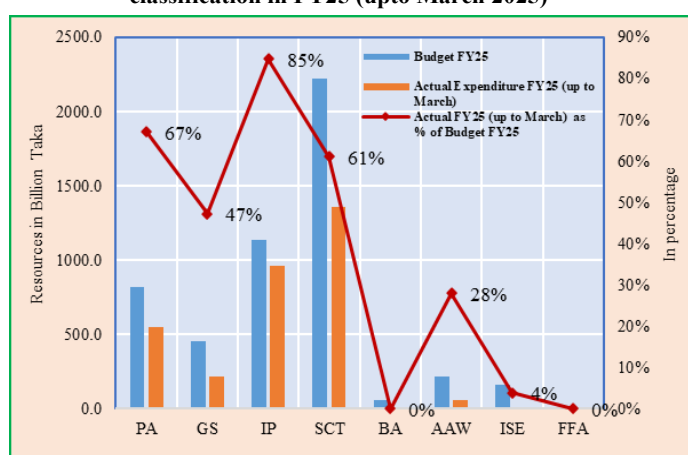
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY25), actual spending (operating) up to March is 62.1 percent of the budget estimate, which is also 69 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

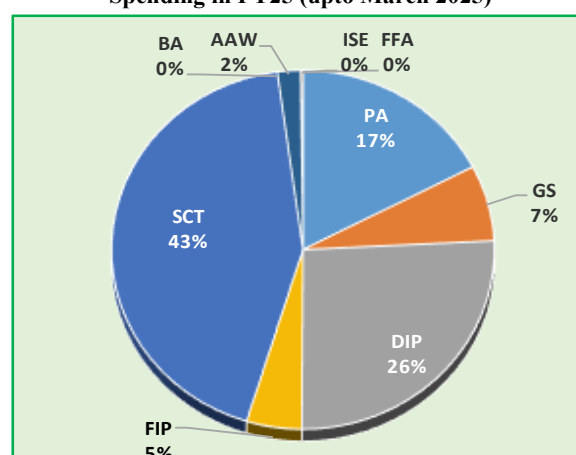
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 March 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 March 2025)**



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



In the current FY25 (up to March 2025), utilization rate of total operating expenditure was 62.1 percent. The major categories were subsidies & cash transfers (43%), domestic interest payment (26%), Pay & allowances (17%) under operating expenditure.

## 2.0 DEVELOPMENT EXPENDITURE

### 2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/ divisions for development spending are grouped under 13 broad sectors. Allocations and utilization pattern of development 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 3: Allocation & Utilization Pattern of Development Expenditure**

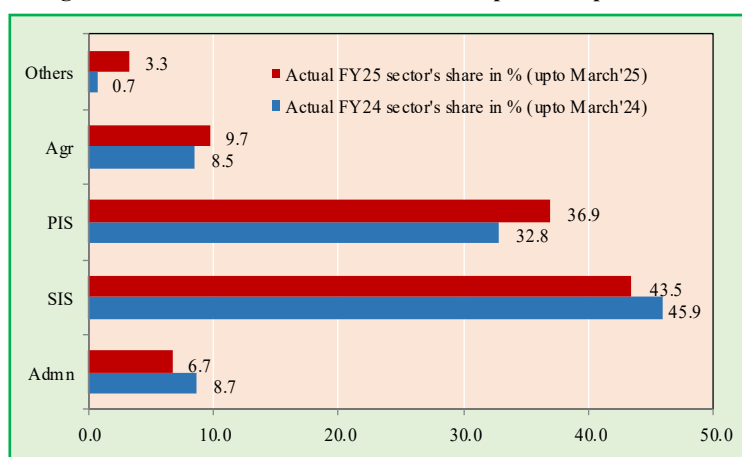
(IN CRORE TAKA)

	Year: 2023-24						Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to March)	Sector's Share (%) in Actual FY24 (upto March)	Actual FY24 as % of Revised FY24	Budget FY25	Actual FY25 (up to March)	Budget FY25 as % of Revised FY24	Budget FY25 as % of Actual FY24	Actual FY25 (upto March as % of Budget FY25)	Actual FY25 sector's share in % (up to March)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	19,896	33,096	12,652	5,135	6.47	38.23	22,342	3,832	67.51	176.59	17.15	5.36
LGRD	42,017	44,017	37,953	15,602	19.66	86.22	40,381	13,216	91.74	106.40	32.73	18.49
Defence	1,542	1,471	1,430	453	0.57	97.21	1,284	166	87.29	89.79	12.95	0.23
POS	3,455	3,383	2,757	1,302	1.64	81.50	3,311	778	97.87	120.09	23.51	1.09
Edu	46,744	33,175	29,182	13,559	17.09	87.97	50,580	13,332	152.47	173.32	26.36	18.66
Health	15,464	11,337	8,556	2,885	3.64	75.47	20,190	1,199	178.09	235.98	5.94	1.68
SSW	9,006	8,834	8,544	2,448	3.08	96.72	9,973	1,696	112.89	116.72	17.00	2.37
HCS	5,479	5,193	4,882	1,941	2.45	94.01	4,946	1,622	95.25	101.32	32.80	2.27
RCRA	3,032	3,442	3,250	1,837	2.32	94.42	4,047	1,487	117.56	124.51	36.75	2.08
FE	34,686	28,190	28,283	11,216	14.14	100.33	30,174	12,981	107.04	106.69	43.02	18.17
AFL	16,346	20,896	19,491	6,774	8.54	93.28	19,828	6,911	94.89	101.73	34.85	9.67
IES	4,101	3,289	2,917	1,389	1.75	88.69	4,127	849	125.45	141.45	20.57	1.19
TC	75,817	63,684	49,190	14,807	18.66	77.24	70,267	13,390	110.34	142.85	19.06	18.74
<b>Total</b>	<b>277,586</b>	<b>260,008</b>	<b>209,090</b>	<b>79,348</b>	<b>100.00</b>	<b>80.42</b>	<b>281,451</b>	<b>71,459</b>	<b>108.25</b>	<b>134.61</b>	<b>25.39</b>	<b>100.00</b>

- Up to March 2025, actual expenditure is 25.39 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 30.52 percent of the revised budget.
- During this period, FE (43.02 percent), RCRA (36.75 percent), AFL (34.85 percent), HCS (32.80 percent), LGRD (32.73 percent), Education (26.36 percent) sector made the highest utilization of allocated resources.
- Sectors with largest allocation for FY25 are Transport & Communication (TC), Education (Edu.), LGRD, Fuel and Energy (FE), General Public Service (GPS), Health, and Agriculture, Fisheries & Livestock (AFL).

## 2.2 BROAD SECTOR WISE UTILIZATION PATTERN

**Figure 5: Broad Sector-wise Share in Development Expenditure**



- Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till March, 2025 is presented in **Figure 5**.
- From the graph it appears that up to March, 2025 the maximum share of spending went to Social Infrastructure 43.5%, followed by Physical Infrastructure 36.9% and Agriculture 9.7%.

## 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 COLLECTION<sup>4</sup>

### 3.1 TOTAL REVENUE

Following table shows revenue collection position in the FY25 (up to March 2025):

**Table 4: Revenue Collection Position**

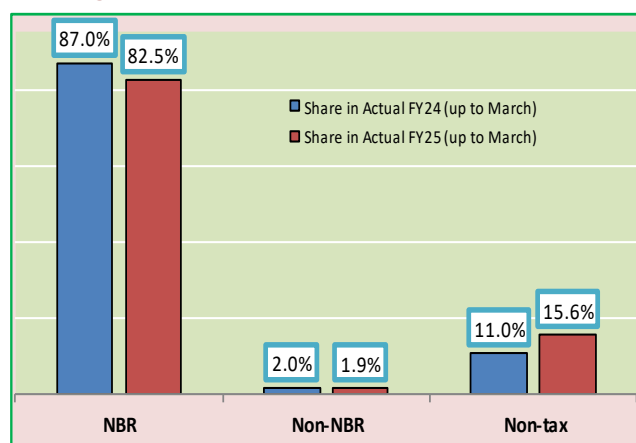
(In Crore Taka)

Description	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24	Actual (March)	Actual FY24 (upto March)	Budget FY25	Actual FY25 (March)	Actual FY25 (upto March)	Actual FY25 (upto March) as % of Budget
<b>Tax Revenue (a+b)</b>	449,998	429,000	369,318	31,929	255,375	494,999	32,880	260,910	52.7
<b>a. NBR</b>	430,000	410,001	361,452	31,235	249,572	480,000	32,245	255,076	53.1
<b>a.1 Income</b>	153,260	145,865	122,976	11,767	81,505	175,620	12,664	86,491	49.2
<b>a.2 VAT</b>	163,836	158,067	139,290	10,880	97,461	182,783	11,365	96,855	53.0
<b>a.3 Supplementary Duty</b>	60,703	55,437	53,719	4,805	36,298	64,278	4,617	36,922	57.4
<b>a.4 Import</b>	46,015	43,876	38,632	3,329	28,628	49,464	3,182	28,323	57.3
<b>a.5 Export duty</b>	66	62	0	0	0	70	0	0	0.3
<b>a.6 Excise</b>	4,579	4,958	4,420	229	3,878	5,805	228	4,767	82.1
<b>a.7 Other Taxes</b>	1,540	1,736	2,415	225	1,801	1,980	190	1,718	86.8
<b>b. Non-NBR</b>	19,998	19,000	7,866	695	5,803	14,999	635	5,834	38.9
<b>c. Non-tax Revenue</b>	49,997	49,000	40,026	1,864	31,551	46,003	9,605	48,143	104.7
<b>Total Revenue (a + b + c)</b>	<b>499,995</b>	<b>478,000</b>	<b>409,345</b>	<b>33,793</b>	<b>286,926</b>	<b>541,002</b>	<b>42,485</b>	<b>309,053</b>	<b>57.1</b>
<b>d. Tax-GDP Ratio (base 2015-16)</b>	9.00	8.58	7.38	0.64	5.10	8.84	0.59	4.70	-
<b>e. Revenue-GDP ratio (base 2015-16)</b>	9.99	9.55	8.18	0.68	5.74	9.67	0.77	5.57	-

- Total revenue collection in FY24 was 8.18 percent of GDP and 85.64 percent of the revised budget target.
- In FY25 (up to March 2025), total revenue collection increased by 7.7 percent compared to the corresponding period of the previous fiscal year (FY24) and achievement against annual target is 57.1 percent.
- In FY25, total revenue is estimated to be 9.67 percent of GDP which is about 13.18 percent higher than the revised budget of FY24, and 32.16 percent higher than the actual revenue collection in FY24.

- ❖ In FY25 (upto March 2025), major share of the government revenue comes from NBR sources (82.5 percent).
- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue are 2.2 percent and 0.53 percent respectively.
- ❖ On the other hand, non-tax revenue collection grew by 52.6 percent compared to the corresponding period of the previous fiscal year.
- ❖ For tax and non-tax revenue, achievements as to the annual target were 52.7 and 104.7 percent respectively (upto March 2025 in FY25).

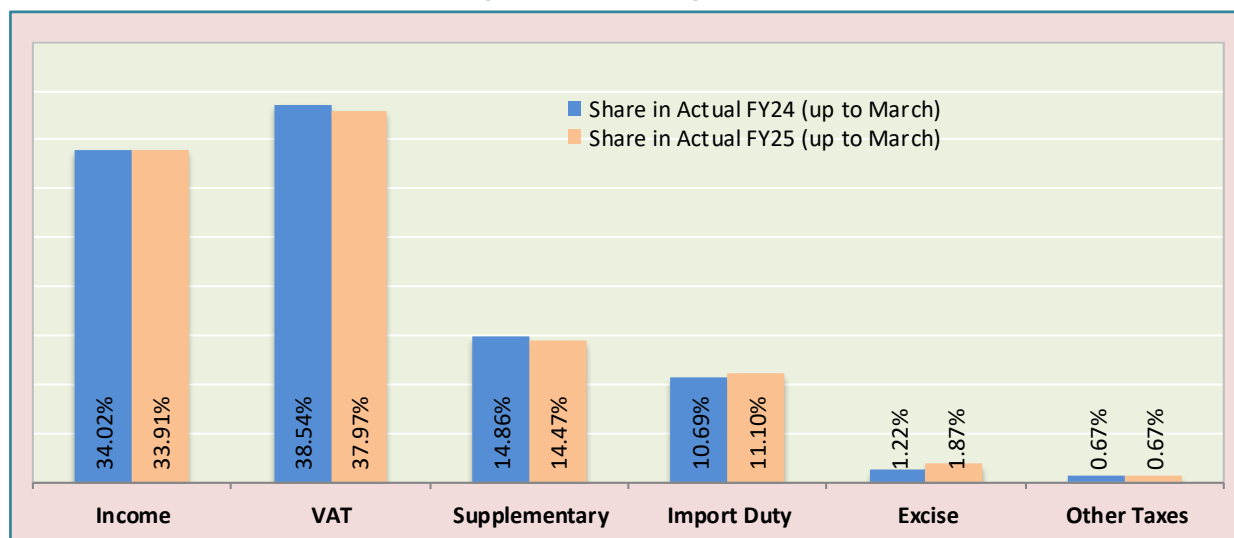
**Figure 6: Sources of Revenue Collection**



<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 percent of GDP
- Tax revenue collection target for FY25 is 8.84 percent of GDP. This is 15.38 percent higher than the revised budget of FY24 and 34.03 percent higher than the actual collection of the FY24.
- In FY25 (up to March 2025), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax 37.97 percent was collected from VAT, 33.91 percent from Income Tax, 14.47 percent from Supplementary Duty, 11.10 percent from Import Duty and the rest from Excise and other Taxes.

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

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 March)	Actual FY25 (upto March)
	Budget FY24	Revised FY24	Actual (March)	Actual FY24	Budget FY25	Actual (March)		
1	2	3	4	5	6	7	8	9
<b>Revenues</b>	499,995	478,000	33,866	409,812	541,002	42,627	287,212	309,433
Tax Revenue	449,998	429,000	32,002	369,776	494,999	33,022	255,656	261,290
Non-Tax Revenue	49,997	49,000	1,864	40,037	46,003	9,605	31,556	48,143
Foreign Grants	3,900	3,500	80	5,990	4,400	115	1,130	1,322
<b>Revenue and Foreign Grants</b>	503,895	481,500	33,946	415,803	545,402	42,742	288,341	310,755
<b>Operating Expenditure</b>	475,281	453,228	33,105	412,171	506,971	56,505	249,755	314,783
Net Outlay for Food Account Operation	502	-1,234	237	-1,287	119	1,373	3,944	4,678
Loans & Advances (Net)	8,420	2,417	-572	-8,582	8,457	-456	-3,763	-3,946
<b>Development Expenditure</b>	277,582	260,007	12,919	209,090	281,453	11,337	79,348	71,459
Development Program financed from Revenue Budget	3,768	4,378	123	4,250	5,943	37	851	990
Non-ADP Project	7,986	7,853	687	7,112	7,627	40	3,218	2,021
Annual Development Programme	263,000	245,000	12,069	195,234	265,000	10,932	74,596	68,110

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

Non-ADP FFW and Transfer	2,828	2,775	41	2,494	2,884	328	683	338
<b>Total Expenditure</b>	761,785	714,418	45,689	611,392	797,000	68,760	329,284	386,973
<b>Overall Balance (Including Grants)</b>	-257,890	-232,918	-11,743	-195,589	-251,598	-26,018	-40,943	-76,218
<b>(In percent of GDP, base 2015-16)</b>	-5.16	-4.66	-0.23	-3.91	-4.49	-0.47	-0.82	-1.36
<b>Overall Balance (Excluding Grants)</b>	-261,790	-236,418	-11,823	-201,579	-255,998	-26,132	-42,072	-77,541
<b>(In percent of GDP, base 2015-16)</b>	-5.23	-4.73	-0.24	-4.03	-4.57	-0.47	-0.84	-1.40

- In FY24, actual budget deficit (excluding grants) as percentage of GDP was 4.03 percent. Including grants it was 3.91 percent of GDP;
- Budget deficit (excluding grants) for FY25 is estimated to be 4.57 percent of GDP. Including grants the deficit is expected to be 4.49 percent of GDP;
- For FY25, actual overall balance up to March, 2025 (excluding grants) witnesses a negative value which was 1.40 percent of GDP.

## 5.0 Financing

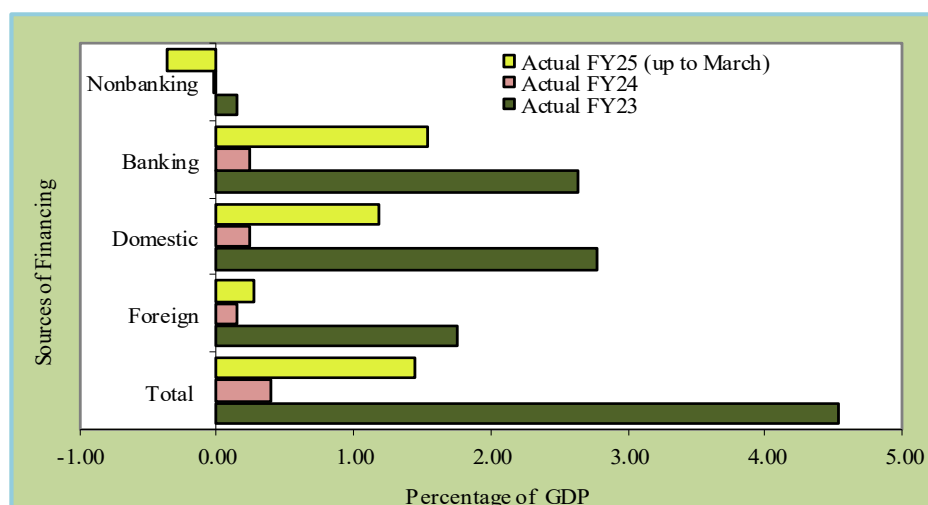
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

Description	Year: 2023-24				Year:2024-25		(In crore taka)	
	Budget FY24	Revised FY24	Actual (March)	Actual FY24	Budget FY25	Actual (March)	Actual FY24 (upto March)	Actual FY25 (up to March)
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	102,490	76,293	2,588	74,587	90,700	-953	23,230	14,907
1.1 Foreign Borrowing	127,190	102,693	5,232	97,037	127,200	2,894	39,823	39,775
1.2 Amortization	-24,700	-26,400	-2,644	-22,449	-36,500	-3,847	-16,594	-24,868
2.0 Domestic Borrowing	155,395	156,625	9,067	121,695	160,900	27,865	16,095	65,447
2.1Borrowing from Banking System (Net)	132,395	155,935	13,399	124,150	137,500	29,987	44,346	85,298
2.1.1 Long-Term Debt (Net)	86,580	95,743	652	77,400	72,682	12,900	32,446	96,175
2.1.2 Short-Term Debt (Net)	45,815	60,192	12,747	46,750	64,818	17,087	11,900	-10,876
2.2 Non-Bank Borrowing (Net)	23,000	690	-4,332	-2,455	23,400	-2,122	-28,251	-19,852
2.2.1 National Savings Schemes (Net)	18,000	-7,310	-2,025	-17,999	15,400	426	-10,805	1,570
2.2.2 Others	5,000	8,000	-2,306	15,543	8,000	-2,548	-17,446	-21,421
Total - Financing:	257,885	232,918	11,655	196,282	251,600	26,912	39,324	80,354
(In percent of GDP) (base: 2015-16):	5.15	4.66	0.23	3.92	4.49	0.48	0.79	1.45

**Figure 8: Sources of Financing Deficit**

- For FY25 (upto March 2025), net foreign borrowing is positive and domestic borrowing is also positive;
- Over all, total financing is positive in the same period which is 1.45 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 (March)	Actual FY24 (up to March)	Actual FY24	Budget FY25	Actual FY25 (March)	Actual FY25 (up to March)
General Public Services	147,984	118,321	5,127	42,175	86,010	153,434	17,089	73,980
LGRD	7,324	7,236	485	4,085	6,548	7,570	870	3,911
Defence	40,190	36,331	2,723	18,475	33,418	40,730	3,878	21,261
Public Order and safety	28,812	27,575	2,275	16,795	25,940	30,208	3,578	18,262
Education & technology	57,394	55,837	4,099	35,679	51,107	60,575	8,703	39,833
Health	22,587	18,446	1,499	9,906	15,173	21,217	2,426	10,875
Social Security and Welfare	31,343	31,722	2,952	16,930	30,644	33,234	3,798	18,103
Housing	1,949	1,833	242	761	1,661	1,983	223	842
Recreation, Culture and Religious Affairs	2,535	2,484	189	1,452	2,200	2,654	183	1,371
Fuel and Energy	133	128	11	59	92	142	15	65
Agriculture	27,354	35,108	2,124	19,832	33,645	27,503	3,140	22,856
Industrial & Economic Services	1,487	1,350	150	797	1,161	1,569	115	796
Transport and Communication	11,813	11,558	918	6,059	9,982	12,652	1,330	6,459
Interest Payment	94,376	105,300	10,309	76,750	114,590	113,500	11,158	96,174
<b>Total – Operating Expenditure</b>	<b>475,281</b>	<b>453,229</b>	<b>33,105</b>	<b>249,755</b>	<b>412,171</b>	<b>506,972</b>	<b>56,506</b>	<b>314,787</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 (March)	Actual FY24 (up to March)	Actual FY24	Budget FY25	Actual FY25 (March)	Actual FY25 (upto March)	Actual FY25 (up to March) as % Budget FY25
<b>Sub-total = GPS</b>	147,984	118,321	5,127	42,175	86,010	153,434	17,089	73,980	48.2
Office of the President	32	29	2	16	24	33	4	18	54.5
Parliament	335	323	22	155	257	345	12	75	21.7
Prime Minister's Office	931	939	60	624	847	994	88	550	55.3
Cabinet Division	103	92	6	42	68	105	8	35	33.1
Election Commission	2,124	4,168	84	2,109	3,981	793	45	310	39.1
Ministry of Public Administration	3,536	3,674	177	1,506	2,746	4,137	316	1,667	40.3
Public Service Commission	101	98	6	53	86	105	8	44	41.5
Finance Division	134,981	103,786	4,065	34,473	73,660	141,591	15,853	69,180	48.9
Internal Resources Division	3,113	2,546	112	899	1,507	2,456	171	1,006	41.0
Financial Institutions Division	98	93	16	68	84	95	2	58	60.9
Economic Relations Division	699	716	463	1,276	1,306	759	512	598	78.7
Planning Division/2	88	75	6	46	65	97	10	52	53.9
Implementation, Monitoring and Evaluation Division	61	58	4	19	50	68	7	28	40.6
Statistics and Informatics Division	261	239	16	109	172	298	28	126	42.3
Ministry of Foreign Affairs	1,521	1,485	88	782	1,158	1,557	27	234	15.0
<b>Sub-total = LGRD</b>	7,324	7,236	485	4,085	6,548	7,570	870	3,911	51.7
Local Government Division	6,200	6,142	453	3,604	5,311	6,397	773	3,469	54.2
Rural Development and Co-operatives Division	671	656	25	451	622	699	95	418	59.7
Ministry of Chittagong Hill Tracts Affairs	453	438	6	30	615	475	2	25	5.2
<b>Sub-total = Defence</b>	40,190	36,331	2,723	18,475	33,418	40,730	3,878	21,261	52.2
Ministry of Defence - Defence Services	38,284	34,552	2,597	17,516	31,637	38,798	3,707	20,335	52.4
Ministry of Defence - Others Services	1,861	1,743	123	936	1,747	1,886	168	905	48.0
Armed Forces Division	45	36	3	23	34	46	3	21	45.3
<b>Sub-total=POS</b>	28,812	27,575	2,275	16,795	25,940	30,208	3,578	18,262	60.5
Supreme Court	237	237	21	150	230	248	32	150	60.7
Law and Justice Division	1,766	1,470	124	802	1,148	1,866	196	1,061	56.8
Public Security Division	23,981	23,353	1,922	14,410	22,325	25,169	3,051	15,523	61.7
Legislative and Parliamentary Affairs Division	41	40	2	24	34	40	4	28	70.6
Anti Corruption Commission	166	148	13	81	123	179	16	80	44.8
Security Services Division	2,621	2,327	193	1,327	2,081	2,706	278	1,419	52.4

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (March)	Actual FY24 (up to March)	Actual FY24	Budget FY25	Actual FY25 (March)	Actual FY25 (upto March)	Actual FY25 (up to March) as % Budget FY25
<b>Sub-total = Edu</b>	57,394	55,837	4,099	35,679	51,107	60,575	8,703	39,833	65.8
Ministry of Primary and Mass Education	22,704	22,360	1,967	13,498	19,000	22,684	3,327	14,315	63.1
Secondary and Higher Education Division	25,931	25,179	1,548	16,933	24,398	28,567	3,846	19,233	67.3
Ministry of Science and Technology	627	618	18	382	553	686	11	345	50.3
Information and Communication Technology Division	352	317	14	187	287	424	33	151	35.7
Technical and Madrasah Education Division	7,779	7,364	552	4,679	6,869	8,215	1,487	5,788	70.5
<b>Sub-total = Health</b>	22,587	18,446	1,499	9,906	15,173	21,217	2,426	10,875	51.3
Health Services Division	17,221	14,186	1,163	7,559	11,580	16,384	1,906	8,280	50.5
Medical Education and Family Welfare Division	5,367	4,260	337	2,347	3,592	4,834	520	2,594	53.7
<b>Sub-total = SSW</b>	31,343	31,722	2,952	16,930	30,644	33,234	3,798	18,103	54.5
Ministry of Social Welfare	11,033	10,945	1,380	6,176	10,572	11,894	2,405	7,537	63.4
Ministry of Women and Children Affairs	3,778	3,800	35	835	3,726	4,347	177	1,264	29.1
Ministry of Food	5,084	5,558	2	3,549	5,567	5,338	211	4,179	78.3
Ministry of Disaster Management and Relief	5,532	5,518	495	2,056	4,974	5,675	351	544	9.6
Ministry of Liberation Affairs	5,916	5,901	1,040	4,315	5,805	5,980	653	4,578	76.6
<b>Sub-total = HCS</b>	1,949	1,833	242	761	1,661	1,983	223	842	42.5
Ministry of Housing and Public Works	1,949	1,833	242	761	1,661	1,983	223	842	42.5
<b>Sub-total = RCRA</b>	2,535	2,484	189	1,452	2,200	2,654	183	1,371	51.7
Ministry of Information	839	810	62	494	735	851	75	475	55.8
Ministry of Cultural Affairs	437	416	39	251	393	455	18	224	49.2
Ministry of Religious Affairs	333	336	8	198	324	370	7	160	43.3
Ministry of Youth and Sports	927	922	80	509	748	978	84	512	52.3
<b>Sub-total = FE</b>	133	128	11	59	92	142	15	65	46.0
Energy and Mineral Resources Division	83	80	6	42	67	89	10	43	48.9
Power Division	50	48	4	17	25	53	5	22	41.1
<b>Sub-total = Agr</b>	27,354	35,108	2,124	19,832	33,645	27,503	3,140	22,856	83.1
Ministry of Agriculture/3	20,770	28,681	1,418	16,204	27,722	20,790	2,351	19,418	93.4
Ministry of Fisheries and Livestock	1,813	1,761	96	849	1,617	1,894	151	812	42.9
Ministry of Environment and Forest	788	762	66	519	711	728	88	412	56.6
Ministry of Land	1,533	1,492	123	814	1,215	1,584	197	865	54.6
Ministry of Water Resources	2,450	2,411	420	1,446	2,380	2,507	352	1,350	53.8
<b>Sub-total = IES</b>	1,487	1,350	150	797	1,161	1,569	115	796	50.7
Ministry of Commerce	285	274	16	135	218	301	15	116	38.6
Ministry of Labour and Employment	223	165	13	89	133	214	20	98	45.7
Ministry of Industries	370	335	76	244	320	359	8	236	65.8
Ministry of Expatriates' Welfare and Overseas Employment	392	365	32	211	312	456	37	197	43.1
Ministry of Textiles and Jute	216	211	14	119	179	238	35	148	62.3
<b>Sub-total = TC</b>	11,813	11,558	918	6,059	9,982	12,652	1,330	6,459	51.1
Road Transport and Highways Division	5,648	5,561	357	2,582	4,912	6,101	579	2,035	33.4
Ministry of Railways	4,050	3,950	305	2,154	3,223	4,346	568	2,957	68.0
Ministry of Shipping	846	810	144	499	698	897	14	547	61.0
Ministry of Civil Aviation and Tourism	54	45	1	31	41	63	9	33	52.5
Posts and Telecommunications Division	1,206	1,184	110	791	1,104	1,235	159	883	71.5
Bridges Division	9	7	0	2	3	9	1	2	26.8
<b>Sub-total = Interest</b>	94,376	105,300	10,309	76,750	114,590	113,500	11,158	96,174	84.7
Domestic	82,000	89,500	7,722	65,114	99,606	93,000	8,120	81,499	87.6
Foreign	12,376	15,800	2,587	11,636	14,984	20,500	3,038	14,675	71.6
<b>Total Operating Expenditure</b>	<b>475,281</b>	<b>453,229</b>	<b>33,105</b>	<b>249,755</b>	<b>412,171</b>	<b>506,972</b>	<b>56,506</b>	<b>314,787</b>	<b>62.1</b>

### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (upto March)	Budget FY25	Actual FY25 (upto March)	Actual FY24 (up to March) as % of Budget FY24	Actual FY25 (up to March) as % of Budget FY25
1	2	3	4	5	6	7	8	9
Pay and Allowances	80,463	77,894	68,749	49,682	81,579	54,656	61.7	67.0
Pay of Officers	13,316	11,737	10,324	7,661	12,758	8,864	57.5	69.5
Pay of Establishment	29,236	28,022	25,299	18,886	29,403	21,116	64.6	71.8
Allowances	37,911	38,135	33,125	23,135	39,419	24,676	61.0	62.6
Goods and Services	44,232	44,808	40,708	22,722	45,586	21,571	51.4	47.3
Supplies and Services	32,801	33,709	30,281	17,744	33,589	16,857	54.1	50.2
Repairs Maintenance and Rehabilitation	11,431	11,099	10,427	4,978	11,996	4,714	43.6	39.3
Interest Payments	94,376	105,300	114,590	76,750	113,500	96,206	81.3	84.8
Domestic	82,000	89,500	99,606	65,114	93,000	81,531	79.4	87.7
Foreign	12,376	15,800	14,984	11,636	20,500	14,675	94.0	71.6
Subsidies and Incentives and Current Transfers	209,902	202,858	173,914	89,312	222,063	135,703	42.5	61.1
Subsidies	84,002	85,906	72,841	31,906	88,015	63,355	38.0	72.0
Grants in Aid	72,059	65,064	59,968	36,916	76,627	39,462	51.2	51.5
Pensions and Gratuities	32,869	32,346	23,418	17,251	36,912	20,388	52.5	55.2
Others	5,747	4,316	3,488	2,239	5,284	1,475	39.0	27.9
Block Allocations	7,280	3,198	0	0	6,256	0	0.0	0.0
Unexpected	4,000	2,357	0	0	4,000	0	0.0	0.0
Others	3,280	841	0	0	2,256	0	0.0	0.0
Total Operating Recurrent Expenditure (A)	436,253	434,057	397,961	238,467	468,984	308,136	54.7	65.7
Acquisition of Assets and Works (B)	22,082	15,933	12,991	4,278	21,954	6,157	19.4	28.0
Acquisition of Assets	21,121	15,744	12,667	4,178	21,194	5,944	19.8	28.0
Acquisition of Land	961	190	324	100	759	213	10.4	28.0
Total - Augmented Operating Recurrent Expenditure (A+B):	458,335	449,991	410,952	242,744	490,937	314,293	53.0	64.0
Investments in Shares and Equities (C)	16,952	3,237	545	545	16,035	618	3.2	3.9
Share Capital	16,952	3,237	545	545	16,035	618	3.2	3.9
Foreign Financial Assests (F)	0	0	674	674	0	0	0	0
Total - Operating Capital Expenditure (B+C+F)	39,034	19,170	14,211	5,498	37,989	6,776	14.1	17.8
Total-Operating Expenditure (Excluding Loan & Advances, Domestic & Foreign Debt Food Operation) (A+B+C+F) :	<b>475,287</b>	<b>453,228</b>	<b>412,171</b>	<b>243,964</b>	<b>506,972</b>	<b>314,911</b>	<b>51.3</b>	<b>62.1</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 March	Actual FY24 (up to March)	Actual FY24	Budget FY25	Actual FY25 (March)	Actual FY25 (up to March)	Actual FY24 (upto March) as % of Revised Budget FY24	Actual FY25 (upto March) as % Budget FY25
Sub-total = GPS	<b>19,895.73</b>	<b>33,096.28</b>	<b>930.59</b>	<b>5,134.55</b>	<b>12,652.07</b>	<b>22,342.00</b>	<b>305.20</b>	<b>3,831.87</b>	<b>15.51</b>	<b>17.15</b>
Parliament	2.00	0.55	0.00	0.00	0.52	2.25	0.00	0.00	0.00	0.00
Prime Minister's Office	3,520.22	3,348.83	115.79	1,243.47	2,019.86	3,606.15	85.99	622.34	37.13	17.26
Cabinet Division	7.52	1.79	0.42	0.43	1.43	16.87	0.00	0.01	23.80	0.08
Election Commission	282.45	600.91	8.31	126.02	209.07	436.80	19.64	104.19	20.97	23.85
Ministry of Public Administration	1,003.00	1,457.97	98.09	248.55	1,251.00	1,119.77	15.77	124.55	17.05	11.12
Public Service Commission	30.00	44.16	2.22	8.54	20.18	61.00	2.37	11.45	19.34	18.77
Finance Division	6,543.36	5,917.60	285.12	2,648.10	5,670.26	5,911.14	29.58	566.06	44.75	9.58
Internal Resources Division (IRD)	382.51	242.68	2.78	15.05	84.98	761.04	4.13	20.72	6.20	2.72
Financial Institutions Division	2,851.30	3,351.37	410.58	769.95	2,827.94	3,322.89	120.89	1,980.87	22.97	59.61
Economic Relations Division	65.61	47.31	0.88	6.80	41.97	48.78	0.76	3.94	14.38	8.08
Planning Division/2	4,794.61	17,456.76	3.66	22.27	53.99	6,395.46	3.87	12.00	0.13	0.19
Implementation Monitoring and Evaluation Division	122.58	193.46	1.11	3.22	158.53	127.00	10.69	65.76	1.67	51.78
Statistics and Informatics Division	154.13	329.46	1.63	41.74	309.84	364.38	11.52	319.78	12.67	87.76
Ministry of Foreign Affairs	136.44	103.43	0.00	0.42	2.51	168.47	0.00	0.19	0.40	0.11
Sub-total = LGRD	<b>42,017.10</b>	<b>44,017.33</b>	<b>2,368.43</b>	<b>15,601.81</b>	<b>37,952.69</b>	<b>40,381.28</b>	<b>3,213.02</b>	<b>13,215.87</b>	<b>35.44</b>	<b>32.73</b>



Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 March	Actual FY24 (up to March)	Actual FY24	Budget FY25	Actual FY25 (March)	Actual FY25 (up to March)	Actual FY24 (upto March) as % of Revised Budget FY24	Actual FY25 (upto March) as % Budget FY25
Local Government Division	40,502.92	42,700.76	2,317.87	15,033.98	36,692.64	38,808.88	3,121.80	12,668.90	35.21	32.64
Rural Development and Co-operatives Division	762.47	581.93	24.80	216.55	561.18	647.57	65.50	280.08	37.21	43.25
Ministry of Chittagong Hill Tracts Affairs	751.71	734.64	25.76	351.28	698.87	924.83	25.73	266.89	47.82	28.86
<b>Sub-total = Defence</b>	<b>1,542.25</b>	<b>1,471.47</b>	<b>88.26</b>	<b>453.19</b>	<b>1,430.47</b>	<b>1,284.44</b>	<b>62.57</b>	<b>166.30</b>	<b>30.80</b>	<b>12.95</b>
Ministry of Defence - Defence Services	1,542.25	1,471.47	88.26	453.19	1,430.47	1,284.44	62.57	166.30	30.80	12.95
<b>Sub-total=POS</b>	<b>3,454.72</b>	<b>3,383.11</b>	<b>72.62</b>	<b>1,302.41</b>	<b>2,757.32</b>	<b>3,311.13</b>	<b>100.53</b>	<b>778.30</b>	<b>38.50</b>	<b>23.51</b>
Law and Justice Division	175.91	246.54	1.47	86.75	195.58	156.21	25.15	68.44	35.19	43.81
Public Security Division	1,716.06	1,771.76	62.48	457.09	1,235.48	1,707.91	29.97	141.45	25.80	8.28
Legislative and Parliamentary Affairs Division	2.00	2.50	0.20	1.08	2.38	4.50	0.22	1.93	43.03	42.99
Anti Corruption Commission	18.44	6.19	0.00	6.02	6.03	12.00	0.00	0.00	97.27	0.00
Security Services Division	1,542.31	1,356.12	8.47	751.46	1,317.84	1,430.51	45.18	566.48	55.41	39.60
<b>Sub-total = Edu</b>	<b>46,743.99</b>	<b>33,174.71</b>	<b>2,075.66</b>	<b>13,558.66</b>	<b>29,182.43</b>	<b>50,579.85</b>	<b>1,602.76</b>	<b>13,331.82</b>	<b>40.87</b>	<b>26.36</b>
Ministry of Primary and Mass Education	12,019.41	8,121.10	611.83	3,878.68	7,231.05	16,134.52	1,014.46	4,575.11	47.76	28.36
Secondary and Higher Education Division	16,905.71	8,952.55	281.20	3,384.02	7,877.59	15,541.50	336.44	2,568.97	37.80	16.53
Ministry of Science and Technology	12,980.13	11,415.51	916.92	4,610.78	10,655.23	12,886.70	51.49	5,003.39	40.39	38.83
Information and Communication Technology Division	2,015.93	2,065.72	111.14	936.70	2,004.74	2,448.66	81.78	584.69	45.35	23.88
Technical and Madrasah Education Division	2,822.81	2,619.83	154.59	748.49	1,413.82	3,568.47	118.60	599.66	28.57	16.80
<b>Sub-total = Health</b>	<b>15,464.08</b>	<b>11,336.79</b>	<b>453.78</b>	<b>2,885.18</b>	<b>8,555.72</b>	<b>20,190.19</b>	<b>165.69</b>	<b>1,198.51</b>	<b>25.45</b>	<b>5.94</b>
Health Services Division	12,210.07	9,345.49	424.88	2,348.28	7,362.91	13,741.33	139.67	1,092.08	25.13	7.95
Medical Education and Family Welfare Division	3,254.01	1,991.30	28.90	536.90	1,192.81	6,448.86	26.02	106.43	26.96	1.65
<b>Sub-total = SSW</b>	<b>9,005.90</b>	<b>8,833.78</b>	<b>447.87</b>	<b>2,447.68</b>	<b>8,544.47</b>	<b>9,972.86</b>	<b>808.18</b>	<b>1,695.81</b>	<b>27.71</b>	<b>17.00</b>
Ministry of Social Welfare	1,183.65	606.80	17.74	151.98	471.61	975.58	40.78	76.20	25.05	7.81
Ministry of Women and Children Affairs	976.32	915.97	29.05	348.44	1,175.66	874.94	45.27	290.82	38.04	33.24
Ministry of Food	932.05	913.14	4.22	39.02	847.57	1,299.52	19.26	40.91	4.27	3.15
Ministry of Disaster Management and Relief	4,586.43	5,070.42	238.25	1,339.72	4,878.73	5,327.99	598.23	1,030.30	26.42	19.34
Ministry of Liberation Affairs	1,327.45	1,327.45	158.62	568.51	1,170.90	1,494.83	104.65	257.58	42.83	17.23
<b>Sub-total = HCS</b>	<b>5,479.47</b>	<b>5,192.61</b>	<b>282.20</b>	<b>1,941.41</b>	<b>4,881.51</b>	<b>4,945.97</b>	<b>571.86</b>	<b>1,622.45</b>	<b>37.39</b>	<b>32.80</b>
Ministry of Housing and Public Works	5,479.47	5,192.61	282.20	1,941.41	4,881.51	4,945.97	571.86	1,622.45	37.39	32.80
<b>Sub-total = RCRA</b>	<b>3,032.39</b>	<b>3,442.49</b>	<b>527.03</b>	<b>1,837.34</b>	<b>3,250.47</b>	<b>4,047.10</b>	<b>89.75</b>	<b>1,487.36</b>	<b>53.37</b>	<b>36.75</b>
Ministry of Information	211.68	258.02	12.72	42.84	198.55	256.44	6.44	38.73	16.60	15.10
Ministry of Cultural Affairs	262.08	348.04	26.18	118.32	337.02	324.32	26.51	92.19	34.00	28.43
Ministry of Religious Affairs	2,176.15	2,234.74	477.19	1,550.91	2,217.83	2,232.26	24.35	1,166.14	69.40	52.24
Ministry of Youth and Sports	382.48	601.69	10.94	125.27	497.08	1,234.08	32.44	190.30	20.82	15.42
<b>Sub-total = FE</b>	<b>34,686.48</b>	<b>28,189.97</b>	<b>2,408.71</b>	<b>11,215.98</b>	<b>28,283.36</b>	<b>30,174.29</b>	<b>478.04</b>	<b>12,981.20</b>	<b>39.79</b>	<b>43.02</b>
Energy and Mineral Resources Division	911.44	1,062.52	62.78	146.28	1,162.72	997.59	9.36	120.73	13.77	12.10
Power Division	33,775.04	27,127.45	2,345.93	11,069.70	27,120.64	29,176.70	468.69	12,860.47	40.81	44.08
<b>Sub-total = Agr</b>	<b>16,346.32</b>	<b>20,895.64</b>	<b>1,594.94</b>	<b>6,773.54</b>	<b>19,491.22</b>	<b>19,828.16</b>	<b>1,137.08</b>	<b>6,910.54</b>	<b>32.42</b>	<b>34.85</b>
Ministry of Agriculture	4,347.97	4,594.37	319.57	1,870.09	4,247.40	6,423.92	238.28	1,534.03	40.70	23.88
Ministry of Fisheries and Livestock	2,427.15	2,143.27	151.28	477.71	1,987.78	2,393.94	53.59	332.63	22.29	13.89
Ministry of Environment and Forest	851.32	1,308.85	16.27	94.13	1,138.98	1,402.53	15.84	93.88	7.19	6.69
Ministry of Land	925.54	656.40	7.14	209.61	384.51	920.68	5.64	32.87	31.93	3.57
Ministry of Water Resources	7,794.34	12,192.75	1,100.69	4,122.00	11,732.55	8,687.09	823.74	4,917.13	33.81	56.60
<b>Sub-total = IES</b>	<b>4,101.22</b>	<b>3,289.48</b>	<b>80.86</b>	<b>1,389.11</b>	<b>2,917.40</b>	<b>4,126.56</b>	<b>59.66</b>	<b>848.88</b>	<b>42.23</b>	<b>20.57</b>
Ministry of Commerce	308.12	137.66	0.61	10.45	132.84	631.03	0.37	7.14	7.59	1.13
Ministry of Labour and Employment	123.79	208.47	0.80	90.46	110.55	248.36	8.78	33.32	43.39	13.42
Ministry of Industries	2,652.95	2,210.56	68.12	1,150.81	2,190.11	2,150.26	0.18	607.22	52.06	28.24
Ministry of Expatriates' Welfare and Overseas Employment	625.98	342.41	3.65	49.78	213.77	760.78	33.57	127.67	14.54	16.78
Ministry of Textiles and Jute	390.38	390.38	7.68	87.62	270.13	336.13	16.76	73.53	22.44	21.88
<b>Sub-total = GPS</b>	<b>75,816.81</b>	<b>63,684.22</b>	<b>1,588.48</b>	<b>14,806.66</b>	<b>49,190.42</b>	<b>70,267.47</b>	<b>2,742.91</b>	<b>13,390.00</b>	<b>23.25</b>	<b>19.06</b>
Road Transport and Highways Division	34,062.21	27,803.45	1,156.19	8,092.00	19,304.91	32,042.43	1,353.37	7,208.18	29.10	22.50
Ministry of Railways	14,960.06	13,117.62	212.00	1,116.79	11,033.33	13,725.64	25.39	472.74	8.51	3.44
Ministry of Shipping	9,954.72	7,033.95	40.41	1,619.57	5,127.00	10,373.45	85.20	2,670.77	23.02	25.75
Ministry of Civil Aviation and Tourism	6,542.28	6,304.45	0.00	1,355.19	4,745.07	5,632.25	314.55	884.64	21.50	15.71
Posts and Telecommunications Division	1,233.28	1,503.27	22.20	214.00	1,494.68	1,184.87	2.45	392.41	14.24	33.12
Bridges Division	9,064.26	7,921.48	157.69	2,409.11	7,485.41	7,308.83	961.95	1,761.27	30.41	24.10
<b>Total Development Expenditure</b>	<b>277,586.46</b>	<b>260,007.89</b>	<b>12,919.43</b>	<b>79,347.53</b>	<b>209,089.54</b>	<b>281,451.31</b>	<b>11,337.27</b>	<b>71,458.91</b>	<b>30.52</b>	<b>25.39</b>

## Appendix 5: Revenue Collection

(In Crore Taka)

Description	Actual FY22	Fiscal Year 2023-24					Fiscal Year 2024-25		
		Budget FY24	Revised Budget FY24	Actual FY24 (March)	Actual FY24 (up to March)	Actual FY24	Budget FY25	Actual FY25 (March)	Actual FY25 (up to March)
<b>Tax Revenue (a+b)</b>	327,780.8	449,998.2	429,000.0	31,929.4	255,374.6	369,318.3	494,999.0	32,880.0	260,910.3
<b>a. NBR</b>	319,844.3	429,999.7	410,000.5	31,234.9	249,571.5	361,452.2	480,000.0	32,245.3	255,076.4
a.1 Income	107,180.4	153,260.0	145,865.0	11,766.8	81,505.0	122,975.9	175,620.0	12,664.0	86,491.2
a.2 VAT	126,303.7	163,836.4	158,066.7	10,879.7	97,461.5	139,290.4	182,782.7	11,365.0	96,854.8
a.3 Supplementary	44,533.5	60,703.3	55,437.0	4,805.4	36,297.9	53,718.8	64,278.5	4,617.3	36,921.9
a.4 Import	36,181.7	46,015.0	43,876.0	3,328.8	28,627.9	38,631.7	49,464.0	3,181.5	28,322.8
a.4 Export	2.9	66.0	62.0	0.0	0.1	0.1	70.0	0.0	0.2
a.5 Excise	4,063.2	4,579.0	4,957.8	229.4	3,878.4	4,420.4	5,804.9	227.9	4,767.5
a.6 Other Taxes	1,579.0	1,540.0	1,736.0	224.8	1,800.7	2,414.9	1,980.1	189.6	1,717.9
<b>b. Non-NBR</b>	7,936.4	19,998.4	18,999.5	694.5	5,803.1	7,866.1	14,999.0	634.7	5,834.0
b.1 Narcotics & Liquor	565.5	457.7	1,000.0	42.9	425.0	589.1	500.0	53.2	524.2
b.2 Vehicles	1,688.0	3,000.0	2,550.0	157.6	1,270.6	1,790.4	1,500.0	142.6	1,315.0
b.3 Land Revenue	992.9	2,210.0	2,500.0	105.3	749.8	1,096.0	2,250.0	82.1	574.0
b.4 Stamp Duty	4,092.5	13,617.6	12,075.6	326.4	2,862.0	3,705.7	9,999.5	286.1	2,866.3
b.5 Surcharge	597.4	713.2	874.0	62.4	495.6	684.9	749.6	70.7	554.4
<b>c. Non-tax Revenue</b>	38,956.1	49,996.7	48,999.8	1,864.0	31,551.0	40,026.5	46,003.0	9,605.3	48,143.1
c.1 Dividend and Profit	1,745.5	9,346.3	9,416.1	38.6	11,303.7	12,439.5	7,675.9	8,082.8	24,382.5
c.2 Interest	5,314.9	7,521.3	12,056.2	199.1	1,532.0	2,144.8	6,113.8	211.7	3,728.6
c.3 Administrative Fees and Charges	2,681.5	5,864.2	5,093.4	212.5	1,992.5	2,583.3	5,803.0	196.6	1,902.1
c.4 Fines, Penalties and Forfeiture	1,248.1	984.7	575.7	102.6	1,191.0	1,512.4	643.3	100.7	809.1
c.5 Receipts for Services Rendered	6,002.0	8,698.4	6,779.9	437.4	4,501.8	5,888.6	9,124.8	319.2	3,738.8
c.6 Rents, Leases and Recoveries	1,110.0	548.1	1,480.9	139.3	763.6	1,242.3	727.2	103.2	855.0
c.7 Tolls and Levies	913.1	1,230.9	1,230.9	70.8	716.1	982.3	1,915.1	74.8	720.7
c.8 Non-Commercial Sales	2,242.1	4,046.7	2,839.0	186.5	1,618.9	2,256.7	3,461.4	163.2	1,555.4
c.9 Other Non-Tax Revenue and Receipts	17,452.8	11,665.4	9,220.7	472.9	7,781.4	10,792.9	10,432.3	345.7	10,323.0
c. 10 Capital Revenue	246.3	90.7	307.1	4.3	150.0	183.6	106.2	7.3	127.9
<b>Total Revenue (a+b+c)</b>	366,736.9	499,994.9	477,999.8	33,793.5	286,925.6	409,344.8	541,002.0	42,485.3	309,053.5
<b>d. Tax-GDP Ratio (base 2015-16)</b>	<b>7.30</b>	<b>9.00</b>	<b>8.58</b>	<b>0.64</b>	<b>5.10</b>	<b>7.38</b>	<b>8.64</b>	<b>0.57</b>	<b>4.56</b>
<b>e. Revenue-GDP ratio (base 2015-16)</b>	<b>8.17</b>	<b>9.99</b>	<b>9.55</b>	<b>0.68</b>	<b>5.74</b>	<b>8.18</b>	<b>9.45</b>	<b>0.74</b>	<b>5.40</b>

## 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 March/Actual FY24 up to March)*100	(Actual FY25 upto March/ Budget FY25)*100
1	2	3	4	5	6	7
<b>Tax Revenue (a+b)</b>	95.3	134.0	115.4	90.2	102.2	52.7
<b>a. NBR</b>	95.3	132.8	117.1	88.3	102.2	53.1
a.1 Income	95.2	142.8	120.4	30.0	106.1	49.2
a.2 VAT	96.5	131.2	115.6	34.0	99.4	53.0
a.3 Supplementary	91.3	119.7	115.9	13.1	101.7	57.4
a.4 Import	95.4	128.0	112.7	9.4	98.9	57.3
a.4 Export	93.9	47329.3	112.9	0.0	161.2	0.3
a.5 Excise	108.3	131.3	117.1	1.1	122.9	82.1
a.6 Other Taxes	112.7	82.0	114.1	0.6	95.4	86.8
<b>b. Non-NBR</b>	95.0	190.7	78.9	1.9	100.5	38.9
b.1 Narcotics & Liquor	95.3	134.0	115.4	90.2	102.2	52.7
b.2 Vehicles	95.3	132.8	117.1	88.3	102.2	53.1
b.3 Land Revenue	113.1	205.3	90.0	0.3	76.6	25.5
b.4 Stamp Duty	88.7	269.8	82.8	0.9	100.2	28.7
b.5 Surcharge	122.5	109.4	85.8	0.2	111.9	74.0
<b>c. Non-tax Revenue</b>	98.0	114.9	93.9	9.8	152.6	104.7
c.1 Dividend and Profit	100.7	61.7	81.5	3.0	215.7	317.6
c.2 Interest	160.3	285.1	50.7	0.5	243.4	61.0
c.3 Administrative Fees and Charges	86.9	224.6	113.9	0.6	95.5	32.8
c.4 Fines Penalties and Forfeiture	58.5	42.5	111.7	0.4	67.9	125.8
c.5 Receipts for Services Rendered	77.9	155.0	134.6	1.4	83.1	41.0
c.6 Rents Leases and Recoveries	270.2	58.5	49.1	0.3	112.0	117.6



<b>c.7 Tolls and Levies</b>	100.0	195.0	155.6	0.2	100.6	37.6
<b>c.8 Non-Commercial Sales</b>	70.2	153.4	121.9	0.6	96.1	44.9
<b>c.9 Other Non-Tax Revenue and Receipts</b>	79.0	96.7	113.1	2.6	132.7	99.0
<b>c.10 Capital Revenue</b>	338.6	57.9	34.6	0.0	85.3	120.4
<b>Total Revenue (a+b+c)</b>	<b>95.6</b>	<b>132.2</b>	<b>113.2</b>	<b>100.0</b>	<b>107.7</b>	<b>57.1</b>

**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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