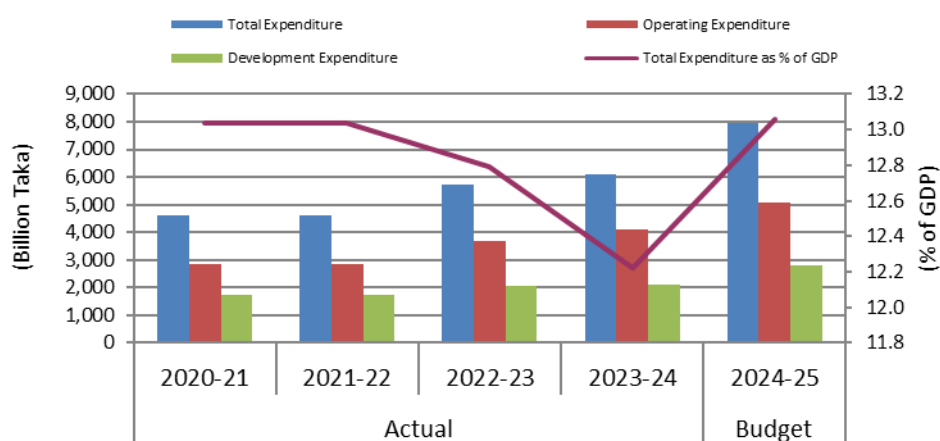


# Monthly Report on Fiscal Position

## January 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 January, 2025 in the current fiscal year (FY25) is 44 percent of the operating budget estimates. Actual development expenditure during the same period is 18.22 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 January 2025, 43.4 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (82.6 percent). In the same period, total NBR tax collection is 40.1 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 January 2025), overall balance (excluding grants) witnessed a negative value which was 0.68 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 January)	Actual FY25 (up to January) 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	47,990	31.3
LGRD	7,324	7,236	6,548	1.6	90.5	7,570	103.4	104.6	115.6	2,533	33.5
Defense	40,190	36,331	33,418	8.1	92.0	40,730	101.3	112.1	121.9	15,262	37.5
POS	28,812	27,575	25,940	6.3	94.1	30,208	104.8	109.5	116.5	12,797	42.4
Edu	57,394	55,837	51,107	12.4	91.5	60,575	105.5	108.5	118.5	26,383	43.6
Health	22,587	18,446	15,173	3.7	82.3	21,217	93.9	115.0	139.8	7,222	34.0
SSW	31,343	31,722	30,644	7.4	96.6	33,234	106.0	104.8	108.5	11,960	36.0
Housing	1,949	1,833	1,661	0.4	90.6	1,983	101.8	108.2	119.4	396	20.0
RCRA	2,535	2,484	2,200	0.5	88.6	2,654	104.7	106.8	120.6	1,103	41.6
F&E	133	128	92	0.0	72.0	142	107.2	111.1	154.2	44	31.2
Agri	27,354	35,108	33,645	8.2	95.8	27,503	100.5	78.3	81.7	16,701	60.7
IES	1,487	1,350	1,161	0.3	86.0	1,569	105.5	116.3	135.1	560	35.7
TC (Trans & Com)	11,813	11,558	9,982	2.4	86.4	12,652	107.1	109.5	126.7	4,456	35.2
Interest Payment	94,376	105,300	114,590	27.8	108.8	113,500	120.3	107.8	99.0	75,902	66.9
Total	475,281	453,229	412,171	100	90.9	506,972	106.7	111.9	123.0	223,310	44.0

**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 January 2025, overall operating expenditure is 44 % of the allocated budget. Spending in interest payment has been the highest which is 66.9 % of allocated budget followed by Agriculture is 60.7 %, Education (Edu) is 43.6 %, Public Order & Safety is 42.4%, Recreation, Culture & Religious Affairs is 41.6 %, Defense is 37.5 %, IES 35.7 %. Sectors like Housing, General Public Services and Local Government & Rural Development etc. have shown relatively lower expenditures under operating expenses category.

#### 1.1.2 Broad Sector-wise Allocation

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

<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, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

**Table 2: Broad Sectorwise Allocation**

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual Expenditure FY24	35.3	25.5	2.4	8.2	27.8	0.8
Sector Share in Budget FY25	44.3	24.6	2.5	5.4	22.4	0.8
Sector share in Actual Expenditure FY25 (Up to January 2025)	34.1	21.7	2.0	7.5	34.0	0.7

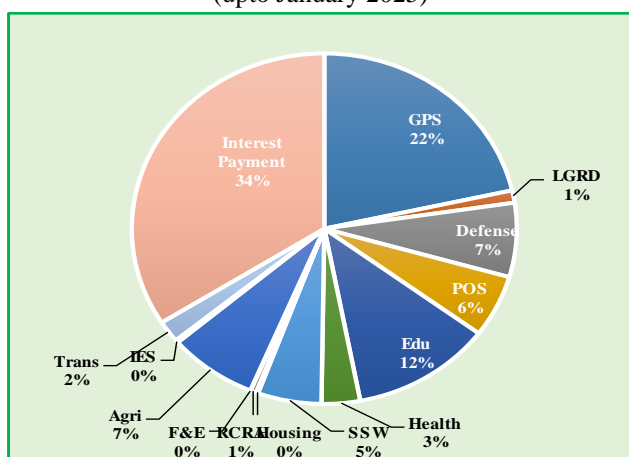
**Note:**

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

- Broadly in the budget for FY25, share of the administration and physical sectors have increased and allocations against all other categories have been reduced in comparison to the actual expenditure in FY24;
- Till January 2025, among all categories expenditure on Interest Payment & Administration sector were the highest.

### 1.1.3 Sectors' Share in Resource Utilization

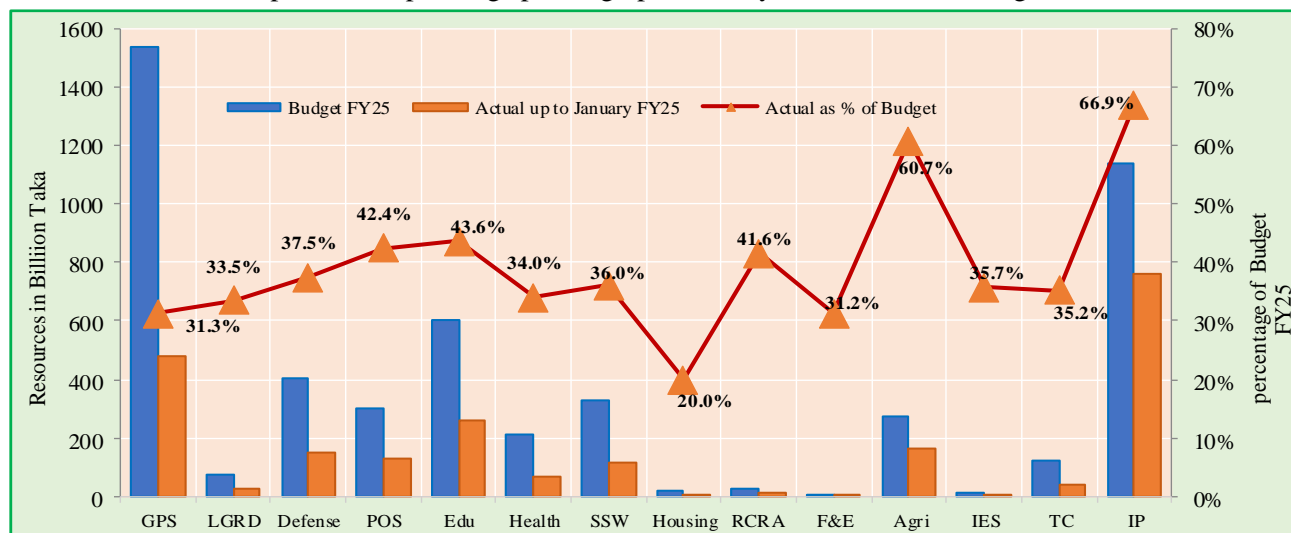
**Figure 1: Sector Share in Resource Utilization in FY25**  
(upto January 2025)



- Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.
- Individually the largest share goes to Interest Payment (34 percent) followed by General Public Service (22 percent), Education (12 percent), Agriculture (07 percent), Defense (07 percent) and Public Order & Safety (06 percent).
- On the otherhand, smallest allocations goes in the Health (3 percent), Transportation (2 percent), Rest & Recreation (1 percent) sectors.

### 1.1.4 Sector-wise Utilization

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



**Figure 2** exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (66.9%), Agriculture (60.7%), Education (43.6%), Public Order and Safety (42.4%), RCRA (41.6%), Defense (37.5%), IES (35.7%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

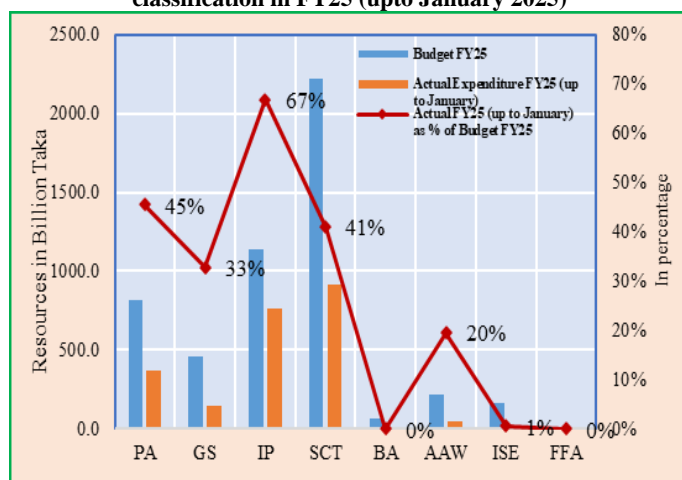
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY25), actual spending (operating) up to January is 44 percent of the budget estimate, which is also 41.10 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

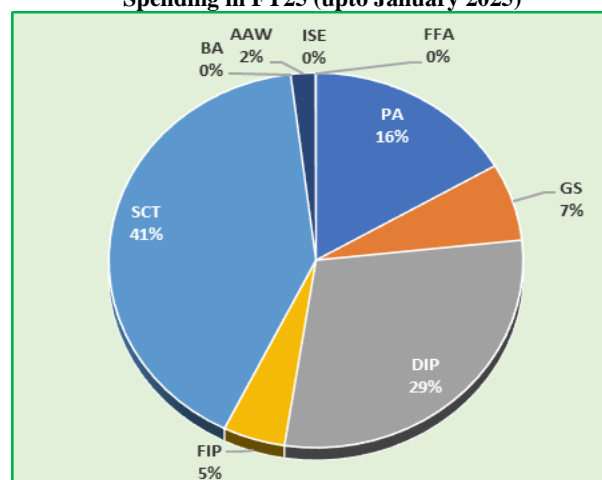
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP) (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). Status of actual spending up to January 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 January 2025)**



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



In current the FY25 (up to January 2025), utilization rate of total operating expenditure was 44 percent. The major categories were subsidies & cash transfers (41%), domestic interest payment (29%), Pay & allowances (16%) under operating expenditure.

## 2.0 DEVELOPMENT EXPENDITURE

### 2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/ divisions for development spending are grouped under 13 broad sectors. Allocations and utilization pattern of development 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**

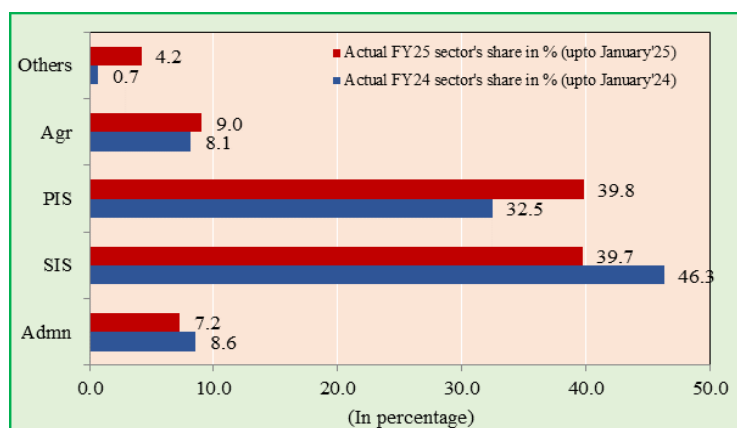
(IN CRORE TAKA)

	Year: 2023-24						Fiscal Year 2024-25					
	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (up to January)	Sector's Share (%) in Actual FY24 (upto January)	Actual FY24 as % of Revised FY24	Budget FY25	Actual FY25 (up to January)	Budget FY25 as % of Revised FY24	Budget FY25 as % of Actual FY24	Actual FY25 (upto January as % of Budget FY25)	Actual FY25 sector's share in % (up to January)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	19,896	33,096	12,652	3,432	6.15	38.23	22,342	3,199	67.51	176.59	14.32	6.24
LGRD	42,017	44,017	37,953	11,298	20.24	86.22	40,381	7,943	91.74	106.40	19.67	15.49
Defence	1,542	1,471	1,430	334	0.60	97.21	1,284	82	87.29	89.79	6.36	0.16
POS	3,455	3,383	2,757	1,009	1.81	81.50	3,311	500	97.87	120.09	15.10	0.97
Edu	46,744	33,175	29,182	9,545	17.10	87.97	50,580	9,830	152.47	173.32	19.43	19.16
Health	15,464	11,337	8,556	1,938	3.47	75.47	20,190	865	178.09	235.98	4.28	1.69
SSW	9,006	8,834	8,544	1,717	3.08	96.72	9,973	700	112.89	116.72	7.02	1.37
HCS	5,479	5,193	4,882	1,356	2.43	94.01	4,946	986	95.25	101.32	19.94	1.92
RCRA	3,032	3,442	3,250	1,263	2.26	94.42	4,047	1,379	117.56	124.51	34.06	2.69
FE	34,686	28,190	28,283	6,010	10.77	100.33	30,174	10,828	107.04	106.69	35.88	21.11
AFL	16,346	20,896	19,491	4,524	8.10	93.28	19,828	4,637	94.89	101.73	23.39	9.04
IES	4,101	3,289	2,917	1,287	2.31	88.69	4,127	758	125.45	141.45	18.38	1.48
TC	75,817	63,684	49,190	12,112	21.70	77.24	70,267	9,585	110.34	142.85	13.64	18.69
<b>Total</b>	<b>277,586</b>	<b>260,008</b>	<b>209,090</b>	<b>55,824</b>	<b>100.00</b>	<b>80.42</b>	<b>281,451</b>	<b>51,293</b>	<b>108.25</b>	<b>134.61</b>	<b>18.22</b>	<b>100.00</b>

- Up to January 2025, actual expenditure is 18.22 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 21.47 percent of the revised budget.
- During this period, Fuel & Energy (35.88 percent), RCRA (34.06 percent), AFL (23.39 percent), HCS (19.94), LGRD (19.67 percent), Edu (19.43 percent) sector made the highest utilization of allocated resources.
- Sectors with largest allocation for FY25 are Transport & Communication (TC), Education (Edu.), LGRD, Fuel & Energy and Agriculture.

## 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 January, 2025 is presented in **Figure 5**.

- From the graph it appears that up to January, 2025 the maximum share of spending went to Physical Infrastructure 39.8, followed by Social Infrastructure 39.7 % and Agriculture 9 %.

## 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 January 2025):

**Table 4: Revenue Collection Position**

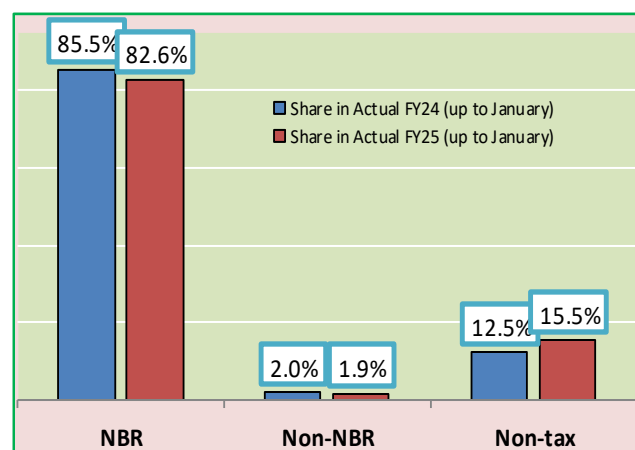
(In Crore Taka)

Description	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24	Actual (January)	Actual FY24 (upto January)	Budget FY25	Actual FY25 (January)	Actual FY25 (upto January)	Actual FY25 (upto January) as % of Budget FY25
<b>Tax Revenue (a+b)</b>	449,998	429,000	369,318	33,857	196,118	494,999	35,484	198,376	40.1
<b>a. NBR</b>	430,000	410,001	361,452	33,161	191,643	480,000	34,811	193,948	40.4
<b>a.1 Income</b>	153,260	145,865	122,976	10,942	61,468	175,620	11,849	63,854	36.4
<b>a.2 VAT</b>	163,836	158,067	139,290	11,663	76,148	182,783	11,758	75,134	41.1
<b>a.3 Supplementary Duty</b>	60,703	55,437	53,719	4,705	27,205	64,278	5,133	27,770	43.2
<b>a.4 Import</b>	46,015	43,876	38,632	3,380	22,269	49,464	3,262	22,061	44.6
<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	2,261	3,190	5,805	2,594	3,801	65.5
<b>a.7 Other Taxes</b>	1,540	1,736	2,415	211	1,363	1,980	215	1,327	67.0
<b>b. Non-NBR</b>	19,998	19,000	7,866	695	4,475	14,999	673	4,428	29.5
<b>c. Non-tax Revenue</b>	49,997	49,000	40,026	3,258	28,065	46,003	4,176	36,673	79.7
<b>Total Revenue (a + b + c)</b>	499,995	478,000	409,345	37,115	224,183	541,002	39,660	235,049	43.4
<b>d. Tax-GDP Ratio (base 2015-16)</b>	9.00	8.58	7.38	0.67	3.89	8.64	0.62	3.46	
<b>e. Revenue-GDP ratio (base 2015-16)</b>	9.99	9.55	8.18	0.74	4.44	9.45	0.69	4.10	

- Total revenue collection in FY24 was 8.18 percent of GDP and 85.64 percent of the revised budget target.
- In FY25 (up to January 2025), total revenue collection increased by 5.3 percent compared to the corresponding period of the previous fiscal year (FY24) and achievement against annual target is 43.4 percent.
- In FY25, total revenue is estimated to be 9.45 percent of GDP which is about 13.18 percent higher than the revised budget of FY24 and 32.16 percent higher than the actual revenue collection in FY24.

- ❖ In FY25 (upto January 2025), major share of the government revenue comes from NBR sources (82.6 percent) .
- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue are 1.76 percent and -1.04 percent respectively.
- ❖ On the other hand, non-tax revenue collection grew by 30.83 percent compared to the corresponding period of the previous fiscal year.
- ❖ For tax and non-tax revenue, achievements as to the annual target were 40.1 and 79.7 percent respectively (upto January 2025 in FY25).

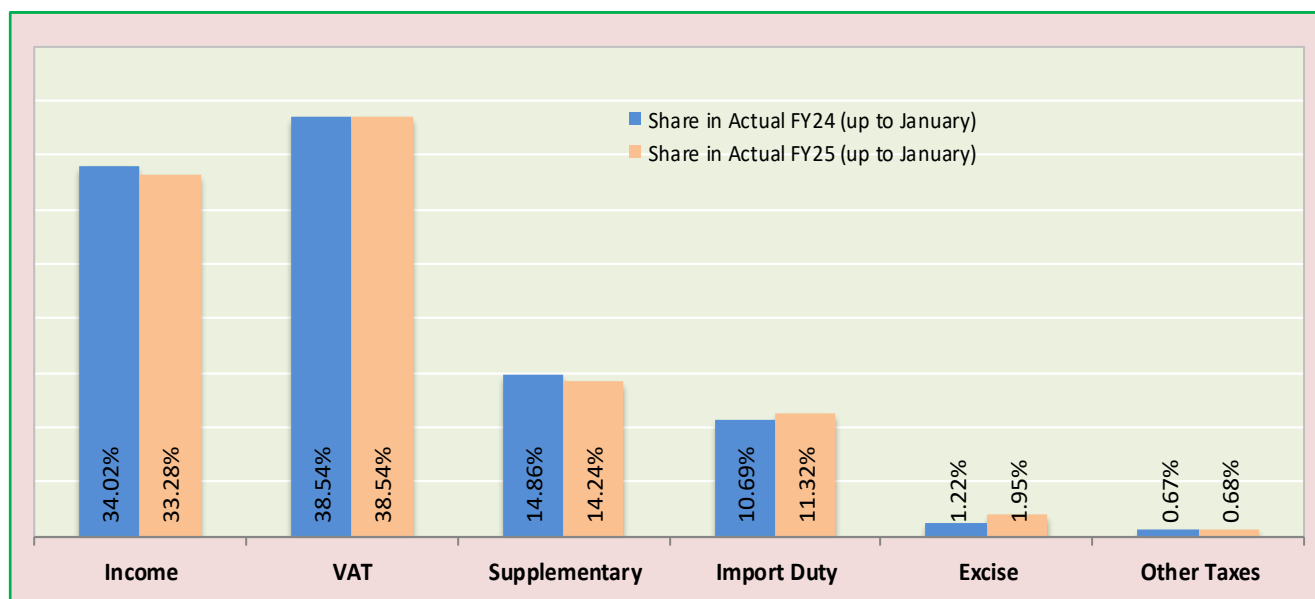
**Figure 6: Sources of Revenue Collection**



<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 8.64 percent of GDP. This is 15.38 percent higher than the revised budget of FY24 and 34.03 percent higher than the actual collection of the FY24.
- In FY25 (up to January 2025), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 38.54 percent was collected from VAT, 33.28 percent from Income Tax, 14.24 percent from Supplementary Duty, 11.32 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 January)	Actual FY25 (upto January)
	Budget FY24	Revised FY24	Actual (January)	Actual FY24	Budget FY25	Actual (January)		
1	2	3	4	5	6	7	8	9
<b>Revenues</b>	499,995	478,000	37,168	409,812	541,002	39,933	224,339	236,223
Tax Revenue	449,998	429,000	33,910	369,776	494,999	35,715	196,270	199,504
Non-Tax Revenue	49,997	49,000	3,258	40,037	46,003	4,218	28,070	36,719
Foreign Grants	3,900	3,500	67	5,990	4,400	196	835	1,184
<b>Revenue and Foreign Grants</b>	503,895	481,500	37,235	415,803	545,402	40,129	225,175	237,407
<b>Operating Expenditure</b>	475,281	453,228	40,087	412,171	506,971	37,015	191,035	223,310
Net Outlay for Food Account Operation	502	-1,234	-271	-1,287	119	1,658	2,955	3,222
Loans & Advances (Net)	8,420	2,417	-16	-8,582	8,457	-420	-3,230	-3,188
<b>Development Expenditure</b>	277,582	260,007	12,292	209,090	281,453	10,536	55,824	51,271
Development Program financed from Revenue Budget	3,768	4,378	250	4,250	5,943	22	709	920

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

Non-ADP Project	7,986	7,853	1,212	7,112	7,627	907	2,016	1,650
Annual Development Programme	263,000	245,000	10,787	195,234	265,000	9,606	52,488	48,701
Non-ADP FFW and Transfer	2,828	2,775	43	2,494	2,884	0	612	0
<b>Total Expenditure</b>	<b>761,785</b>	<b>714,418</b>	<b>52,091</b>	<b>611,392</b>	<b>797,000</b>	<b>48,790</b>	<b>246,583</b>	<b>274,616</b>
<b>Overall Balance (Including Grants)</b>	<b>-257,890</b>	<b>-232,918</b>	<b>-14,856</b>	<b>-195,589</b>	<b>-251,598</b>	<b>-8,661</b>	<b>-21,409</b>	<b>-37,208</b>
<b>(In percent of GDP, base 2015-16)</b>	<b>-5.16</b>	<b>-4.66</b>	<b>-0.30</b>	<b>-3.91</b>	<b>-4.46</b>	<b>-0.15</b>	<b>-0.43</b>	<b>-0.66</b>
<b>Overall Balance (Excluding Grants)</b>	<b>-261,790</b>	<b>-236,418</b>	<b>-14,923</b>	<b>-201,579</b>	<b>-255,998</b>	<b>-8,857</b>	<b>-22,244</b>	<b>-38,393</b>
<b>(In percent of GDP, base 2015-16)</b>	<b>-5.23</b>	<b>-4.73</b>	<b>-0.30</b>	<b>-4.03</b>	<b>-4.53</b>	<b>-0.16</b>	<b>-0.44</b>	<b>-0.68</b>

- In FY24, actual budget deficit (excluding grants) as percentage of GDP was 4.03 percent. Including grants it was 3.91 percent of GDP;
- Budget deficit (excluding grants) for FY25 is estimated to be 4.53 percent of GDP. Including grants the deficit is expected to be 4.46 percent of GDP;
- For FY25, actual overall balance up to January, 2025 (excluding grants) witnesses a negative value which was 0.68 percent of GDP.

## 5.0 Financing

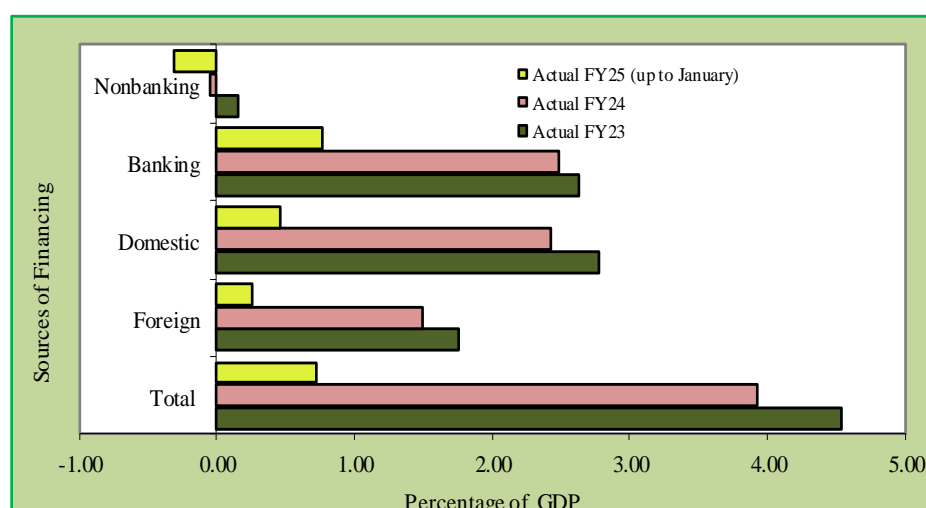
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

**Table 6: Financing Budget deficit**

Description	Year: 2023-24				Year: 2024-25		(In crore taka)	
	Budget FY24	Revised FY24	Actual (January)	Actual FY24	Budget FY25	Actual (January)	Actual FY24 (upto January)	Actual FY25 (up to January)
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	102,490	76,293	2,428	74,587	90,700	3,717	17,127	17,525
1.1 Foreign Borrowing	127,190	102,693	4,663	97,037	127,200	3,717	29,818	32,595
1.2 Amortization	-24,700	-26,400	-2,235	-22,449	-36,500	0	-12,691	-15,070
2.0 Domestic Borrowing	155,395	156,625	12,387	121,695	160,900	5,608	4,509	23,362
2.1 Borrowing from Banking System (Net)	132,395	155,935	15,548	124,150	137,500	6,934	23,627	40,786
2.1.1 Long-Term Debt (Net)	86,580	95,743	15,713	77,400	72,682	4,900	26,401	67,875
2.1.2 Short-Term Debt (Net)	45,815	60,192	-165	46,750	64,818	2,034	-2,774	-27,089
2.2 Non-Bank Borrowing (Net)	23,000	690	-3,161	-2,455	23,400	-1,326	-19,117	-17,424
2.2.1 National Savings Schemes (Net)	18,000	-7,310	-1,389	-17,999	15,400	5,290	-7,310	4,067
2.2.2 Others	5,000	8,000	-1,772	15,543	8,000	-6,616	-11,808	-21,491
Total - Financing:	257,885	232,918	14,815	196,282	251,600	9,325	21,636	40,887
(In percent of GDP) (base: 2015-16):	5.15	4.66	0.30	3.92	4.46	0.17	0.43	0.72

**Figure 8: Sources of Financing Deficit**

- For FY25 (upto January 2025), net foreign borrowing is positive and domestic borrowing is also positive;
- Over all, total financing is positive in the same period which is 0.72 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 (January)	Actual FY24 (up to January)	Actual FY24	Budget FY25	Actual FY25 (January)	Actual FY25 (up to January)
General Public Services	147,984	118,321	6,997	32,084	86,010	153,434	9,350	47,990
LGRD	7,324	7,236	606	2,885	6,548	7,570	556	2,533
Defence	40,190	36,331	2,026	13,786	33,418	40,730	2,055	15,262
Public Order and safety	28,812	27,575	1,925	12,508	25,940	30,208	2,138	12,797
Education & technology	57,394	55,837	4,598	27,313	51,107	60,575	3,673	26,383
Health	22,587	18,446	1,226	7,357	15,173	21,217	1,027	7,222
Social Security and Welfare	31,343	31,722	3,228	11,738	30,644	33,234	2,428	11,960
Housing	1,949	1,833	53	363	1,661	1,983	70	396
Recreation, Culture and Religious Affairs	2,535	2,484	143	1,096	2,200	2,654	285	1,103
Fuel and Energy	133	128	6	42	92	142	6	44
Agriculture	27,354	35,108	7,949	16,938	33,645	27,503	1,261	16,701
Industrial & Economic Services	1,487	1,350	65	579	1,161	1,569	70	560
Transport and Communication	11,813	11,558	783	4,446	9,982	12,652	754	4,456
Interest Payment	94,376	105,300	10,482	59,900	114,590	113,500	13,342	75,902
<b>Total – Operating Expenditure</b>	<b>475,281</b>	<b>453,229</b>	<b>40,087</b>	<b>191,035</b>	<b>412,171</b>	<b>506,972</b>	<b>37,015</b>	<b>223,310</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 (January)	Actual FY24 (up to January)	Actual FY24	Budget FY25	Actual FY25 (January)	Actual FY25 (upto January)	Actual FY25 (up to January) as % Budget FY25
<b>Sub-total = GPS</b>	147,984	118,321	6,997	32,084	86,010	153,434	9,350	47,990	31.3
Office of the President	32	29	1	12	24	33	2	12	36.1
Parliament	335	323	9	121	257	345	5	58	16.7
Prime Minister's Office	931	939	98	518	847	994	60	413	41.5
Cabinet Division	103	92	4	33	68	105	4	24	22.7
Election Commission	2,124	4,168	1,634	1,997	3,981	793	28	245	30.8
Ministry of Public Administration	3,536	3,674	193	1,152	2,746	4,137	163	1,120	27.1
Public Service Commission	101	98	10	42	86	105	4	32	30.5
Finance Division	134,981	103,786	4,847	25,985	73,660	141,591	8,929	44,965	31.8
Internal Resources Division	3,113	2,546	89	683	1,507	2,456	102	704	28.7
Financial Institutions Division	98	93	5	50	84	95	1	38	39.6
Economic Relations Division	699	716	4	751	1,306	759	9	83	11.0
Planning Division/2	88	75	4	33	65	97	5	35	36.2
Implementation, Monitoring and Evaluation Division	61	58	2	11	50	68	4	18	26.8
Statistics and Informatics Division	261	239	12	81	172	298	14	81	27.1
Ministry of Foreign Affairs	1,521	1,485	86	615	1,158	1,557	21	163	10.5
<b>Sub-total = LGRD</b>	7,324	7,236	606	2,885	6,548	7,570	556	2,533	33.5
Local Government Division	6,200	6,142	513	2,471	5,311	6,397	535	2,229	34.9
Rural Development and Co-operatives Division	671	656	92	392	622	699	20	286	41.0
Ministry of Chittagong Hill Tracts Affairs	453	438	1	21	615	475	1	17	3.6
<b>Sub-total = Defence</b>	40,190	36,331	2,026	13,786	33,418	40,730	2,055	15,262	37.5
Ministry of Defence - Defence Services	38,284	34,552	1,881	13,022	31,637	38,798	1,930	14,575	37.6
Ministry of Defence - Others Services	1,861	1,743	142	748	1,747	1,886	122	672	35.7
Armed Forces Division	45	36	3	16	34	46	3	15	32.9
<b>Sub-total=POS</b>	28,812	27,575	1,925	12,508	25,940	30,208	2,138	12,797	42.4
Supreme Court	237	237	16	114	230	248	17	103	41.6
Law and Justice Division	1,766	1,470	85	591	1,148	1,866	94	771	41.3
Public Security Division	23,981	23,353	1,674	10,738	22,325	25,169	1,894	10,853	43.1
Legislative and Parliamentary Affairs Division	41	40	4	20	34	40	5	22	55.7
Anti Corruption Commission	166	148	8	59	123	179	7	54	30.3

Ministries/Division	Fiscal Year 2023-24					Fiscal Year 2024-25			
	Budget FY24	Revised Budget FY24	Actual FY24 (January)	Actual FY24 (up to January)	Actual FY24	Budget FY25	Actual FY25 (January)	Actual FY25 (upto January)	Actual FY25 (up to January) as % Budget FY25
Security Services Division	2,621	2,327	138	987	2,081	2,706	122	993	36.7
<b>Sub-total = Edu</b>	57,394	55,837	4,598	27,313	51,107	60,575	3,673	26,383	43.6
Ministry of Primary and Mass Education	22,704	22,360	1,261	9,608	19,000	22,684	1,274	8,854	39.0
Secondary and Higher Education Division	25,931	25,179	2,558	13,728	24,398	28,567	1,647	13,330	46.7
Ministry of Science and Technology	627	618	161	342	553	686	193	325	47.3
Information and Communication Technology Division	352	317	48	168	287	424	6	111	26.1
Technical and Madrasah Education Division	7,779	7,364	571	3,467	6,869	8,215	553	3,763	45.8
<b>Sub-total = Health</b>	22,587	18,446	1,226	7,357	15,173	21,217	1,027	7,222	34.0
Health Services Division	17,221	14,186	915	5,562	11,580	16,384	785	5,534	33.8
Medical Education and Family Welfare Division	5,367	4,260	311	1,795	3,592	4,834	242	1,689	34.9
<b>Sub-total = SSW</b>	31,343	31,722	3,228	11,738	30,644	33,234	2,428	11,960	36.0
Ministry of Social Welfare	11,033	10,945	1,286	3,690	10,572	11,894	1,322	5,038	42.4
Ministry of Women and Children Affairs	3,778	3,800	32	501	3,726	4,347	423	917	21.1
Ministry of Food	5,084	5,558	1,124	3,294	5,567	5,338	13	2,526	47.3
Ministry of Disaster Management and Relief	5,532	5,518	317	1,157	4,974	5,675	38	170	3.0
Ministry of Liberation Affairs	5,916	5,901	469	3,096	5,805	5,980	632	3,310	55.4
<b>Sub-total = HCS</b>	1,949	1,833	53	363	1,661	1,983	70	396	20.0
Ministry of Housing and Public Works	1,949	1,833	53	363	1,661	1,983	70	396	20.0
<b>Sub-total = RCRA</b>	2,535	2,484	143	1,096	2,200	2,654	285	1,103	41.6
Ministry of Information	839	810	58	392	735	851	139	433	50.8
Ministry of Cultural Affairs	437	416	26	187	393	455	59	188	41.3
Ministry of Religious Affairs	333	336	14	148	324	370	15	109	29.5
Ministry of Youth and Sports	927	922	45	368	748	978	71	373	38.2
<b>Sub-total = FE</b>	133	128	6	42	92	142	6	44	31.2
Energy and Mineral Resources Division	83	80	5	30	67	89	5	29	32.6
Power Division	50	48	1	11	25	53	1	15	28.9
<b>Sub-total = Agr</b>	27,354	35,108	7,949	16,938	33,645	27,503	1,261	16,701	60.7
Ministry of Agriculture/3	20,770	28,681	7,696	14,599	27,722	20,790	844	14,321	68.9
Ministry of Fisheries and Livestock	1,813	1,761	90	670	1,617	1,894	94	580	30.6
Ministry of Environment and Forest	788	762	68	345	711	728	42	280	38.4
Ministry of Land	1,533	1,492	93	603	1,215	1,584	88	583	36.8
Ministry of Water Resources	2,450	2,411	2	721	2,380	2,507	192	939	37.4
<b>Sub-total = IES</b>	1,487	1,350	65	579	1,161	1,569	70	560	35.7
Ministry of Commerce	285	274	22	108	218	301	20	91	30.4
Ministry of Labour and Employment	223	165	10	67	133	214	10	69	32.0
Ministry of Industries	370	335	3	165	320	359	7	160	44.7
Ministry of Expatriates' Welfare and Overseas Employment	392	365	22	158	312	456	22	136	29.8
Ministry of Textiles and Jute	216	211	8	82	179	238	10	103	43.3
<b>Sub-total = TC</b>	11,813	11,558	783	4,446	9,982	12,652	754	4,456	35.2
Road Transport and Highways Division	5,648	5,561	327	1,802	4,912	6,101	305	1,082	17.7
Ministry of Railways	4,050	3,950	226	1,671	3,223	4,346	222	2,207	50.8
Ministry of Shipping	846	810	143	349	698	897	148	523	58.3
Ministry of Civil Aviation and Tourism	54	45	1	24	41	63	1	23	37.2
Posts and Telecommunications Division	1,206	1,184	86	599	1,104	1,235	78	619	50.1
Bridges Division	9	7	0	2	3	9	0	2	17.7
<b>Sub-total = Interest</b>	94,376	105,300	10,482	59,900	114,590	113,500	13,342	75,902	66.9
Domestic	82,000	89,500	9,050	51,420	99,606	93,000	11,548	65,086	70.0
Foreign	12,376	15,800	1,432	8,480	14,984	20,500	1,794	10,816	52.8
<b>Total Operating Expenditure</b>	475,281	453,229	40,087	191,035	412,171	506,972	37,015	223,310	44.0

### Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY24	Revised Budget FY24	Actual FY24	Actual FY24 (upto January)	Budget FY25	Actual FY25 (upto January)	Actual FY24 (up to January) as % of Budget FY24	Actual FY25 (up to January) as % of Budget FY25
1	2	3	4	5	6	7	8	9
Pay and Allowances	80,463	77,894	68,749	36,490	81,579	37,078	45.4	45.5
Pay of Officers	13,316	11,737	10,324	5,941	12,758	6,269	44.6	49.1
Pay of Establishment	29,236	28,022	25,299	14,639	29,403	15,078	50.1	51.3
Allowances	37,911	38,135	33,125	15,910	39,419	15,731	42.0	39.9
Goods and Services	44,232	44,808	40,708	17,398	45,586	14,933	39.3	32.8
Supplies and Services	32,801	33,709	30,281	14,199	33,589	12,170	43.3	36.2
Repairs Maintenance and Rehabilitation	11,431	11,099	10,427	3,199	11,996	2,762	28.0	23.0
Interest Payments	94,376	105,300	114,590	59,900	113,500	75,902	63.5	66.9
Domestic	82,000	89,500	99,606	51,420	93,000	65,086	62.7	70.0
Foreign	12,376	15,800	14,984	8,480	20,500	10,816	68.5	52.8
Subsidies and Incentives and Current Transfers	209,902	202,858	173,914	68,909	222,063	91,014	32.8	41.0
Subsidies	84,002	85,906	72,841	27,609	88,015	42,144	32.9	47.9
Grants in Aid	72,059	65,064	59,968	27,380	76,627	27,522	38.0	35.9
Pensions and Gratuities	32,869	32,346	23,418	12,688	36,912	13,888	38.6	37.6
Others	5,747	4,316	3,488	1,232	5,284	467	21.4	8.8
Block Allocations	7,274	3,198	0	0	6,255	0	0.0	0.0
Unexpected	4,000	2,357	0	0	4,000	0	0.0	0.0
Others	3,274	841	0	0	2,255	0	0.0	0.0
Total Operating Recurrent Expenditure (A)	436,247	434,057	397,961	182,697	468,983	218,927	41.9	46.7
Acquisition of Assets and Works (B)	22,082	15,933	12,991	3,119	21,954	4,286	14.1	19.5
Acquisition of Assets	21,121	15,744	12,667	3,020	21,194	4,115	14.3	19.4
Acquisition of Land	961	190	324	100	759	171	10.4	22.6
Total - Augmented Operating Recurrent Expenditure (A+B):	458,329	449,991	410,952	185,817	490,936	223,213	40.5	45.5
Investments in Shares and Equities (C)	16,952	3,237	545	44	16,035	97	0.3	0.6
Share Capital	16,952	3,237	545	44	16,035	97	0.3	0.6
Foreign Financial Assests (F)	0	0	674	674	0	0	0	0
Total - Operating Capital Expenditure (B+C+F)	39,034	19,170	14,211	3,838	37,989	4,383	9.8	11.5
Total-Operating Expenditure (Excluding Loan & Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	475,281	453,228	412,171	186,536	506,971	223,310	39.2	44.0

### 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 January	Actual FY24 (up to January)	Actual FY24	Budget FY25	Actual FY25 (January)	Actual FY25 (up to January)	Actual FY24 (upto January) as % of Revised Budget FY24	Actual FY25 (upto January) as % Budget FY25
Sub-total = GPS	19,895.73	33,096.28	1,415.53	3,431.66	12,652.07	22,342.00	1,428.44	3,123.00	10.37	13.98
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	116.21	952.15	2,019.86	3,606.15	88.40	518.29	28.43	14.37
Cabinet Division	7.52	1.79	0.00	0.01	1.43	16.87	0.01	0.01	0.44	0.08
Election Commission	282.45	600.91	36.93	89.75	209.07	436.80	34.98	75.91	14.94	17.38
Ministry of Public Administration	1,003.00	1,457.97	12.73	127.86	1,251.00	1,119.77	2.38	107.18	8.77	9.57
Public Service Commission	30.00	44.16	3.09	3.09	20.18	61.00	2.04	7.23	6.99	11.85
Finance Division	6,543.36	5,917.60	1,197.32	1,852.95	5,670.26	5,911.14	280.50	353.94	31.31	5.99
Internal Resources Division (IRD)	382.51	242.68	0.28	9.94	84.98	761.04	4.34	15.23	4.10	2.00
Financial Institutions Division	2,851.30	3,351.37	40.16	342.72	2,827.94	3,322.89	751.62	1,690.48	10.23	50.87
Economic Relations Division	65.61	47.31	0.45	4.14	41.97	48.78	0.54	2.43	8.76	4.98
Planning Division/2	4,794.61	17,456.76	3.81	18.05	53.99	6,395.46	2.26	6.93	0.10	0.11
Implementation Monitoring and	122.58	193.46	0.15	1.41	158.53	127.00	9.53	47.97	0.73	37.77



Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 January	Actual FY24 (up to January)	Actual FY24	Budget FY25	Actual FY25 (January)	Actual FY25 (up to January)	Actual FY24 (upto January) as % of Revised Budget FY24	Actual FY25 (upto January) as % of Budget FY25
Evaluation Division										
Statistics and Informatics Division	154.13	329.46	4.41	29.17	309.84	364.38	251.84	297.39	8.86	81.62
Ministry of Foreign Affairs	136.44	103.43	0.00	0.42	2.51	168.47	0.00	0.00	0.40	0.00
Sub-total = LGRD	42,017.10	44,017.33	1,836.21	11,297.57	37,952.69	40,381.28	1,705.93	7,957.08	25.67	19.70
Local Government Division	40,502.92	42,700.76	1,726.99	10,781.48	36,692.64	38,808.88	1,649.95	7,679.84	25.25	19.79
Rural Development and Co-operatives Division	762.47	581.93	1.13	190.57	561.18	647.57	48.72	202.29	32.75	31.24
Ministry of Chittagong Hill Tracts Affairs	751.71	734.64	108.08	325.52	698.87	924.83	7.27	74.96	44.31	8.10
Sub-total = Defence	1,542.25	1,471.47	49.60	333.88	1,430.47	1,284.44	34.41	81.72	22.69	6.36
Ministry of Defence - Defence Services	1,542.25	1,471.47	49.60	333.88	1,430.47	1,284.44	34.41	81.72	22.69	6.36
Sub-total=POS	3,454.72	3,383.11	151.52	1,009.41	2,757.32	3,311.13	344.09	501.10	29.84	15.13
Law and Justice Division	175.91	246.54	6.27	85.07	195.58	156.21	19.66	41.70	34.51	26.70
Public Security Division	1,716.06	1,771.76	129.08	356.17	1,235.48	1,707.91	16.49	91.81	20.10	5.38
Legislative and Parliamentary Affairs Division	2.00	2.50	0.10	0.79	2.38	4.50	0.24	1.41	31.65	31.23
Anti Corruption Commission	18.44	6.19	0.02	6.02	6.03	12.00	0.00	0.00	97.27	0.00
Security Services Division	1,542.31	1,356.12	16.04	561.36	1,317.84	1,430.51	307.70	366.18	41.39	25.60
Sub-total = Edu	46,743.99	33,174.71	3,796.93	9,545.36	29,182.43	50,579.85	2,604.73	9,844.92	28.77	19.46
Ministry of Primary and Mass Education	12,019.41	8,121.10	694.63	2,751.06	7,231.05	16,134.52	762.48	2,975.88	33.88	18.44
Secondary and Higher Education Division	16,905.71	8,952.55	608.86	2,760.25	7,877.59	15,541.50	231.53	2,088.72	30.83	13.44
Ministry of Science and Technology	12,980.13	11,415.51	2,273.22	2,861.85	10,655.23	12,886.70	1,419.82	4,024.28	25.07	31.23
Information and Communication Technology Division	2,015.93	2,065.72	122.91	630.51	2,004.74	2,448.66	63.00	434.96	30.52	17.76
Technical and Madrasah Education Division	2,822.81	2,619.83	97.30	541.69	1,413.82	3,568.47	127.90	321.07	20.68	9.00
Sub-total = Health	15,464.08	11,336.79	387.24	1,937.67	8,555.72	20,190.19	154.17	870.18	17.09	4.31
Health Services Division	12,210.07	9,345.49	261.19	1,615.19	7,362.91	13,741.33	154.16	809.18	17.28	5.89
Medical Education and Family Welfare Division	3,254.01	1,991.30	126.05	322.47	1,192.81	6,448.86	0.00	60.99	16.19	0.95
Sub-total = SSW	9,005.90	8,833.78	248.35	1,716.66	8,544.47	9,972.86	206.59	700.42	19.43	7.02
Ministry of Social Welfare	1,183.65	606.80	7.68	128.10	471.61	975.58	5.78	32.92	21.11	3.37
Ministry of Women and Children Affairs	976.32	915.97	15.71	284.23	1,175.66	874.94	46.14	243.55	31.03	27.84
Ministry of Food	932.05	913.14	2.15	24.85	847.57	1,299.52	1.50	15.69	2.72	1.21
Ministry of Disaster Management and Relief	4,586.43	5,070.42	181.80	929.26	4,878.73	5,327.99	87.70	314.68	18.33	5.91
Ministry of Liberation Affairs	1,327.45	1,327.45	41.01	350.23	1,170.90	1,494.83	65.48	93.57	26.38	6.26
Sub-total = HCS	5,479.47	5,192.61	96.03	1,355.57	4,881.51	4,945.97	53.41	994.66	26.11	20.11
Ministry of Housing and Public Works	5,479.47	5,192.61	96.03	1,355.57	4,881.51	4,945.97	53.41	994.66	26.11	20.11
Sub-total = RCRA	3,032.39	3,442.49	63.19	1,263.48	3,250.47	4,047.10	100.08	1,378.52	36.70	34.06
Ministry of Information	211.68	258.02	2.50	25.70	198.55	256.44	9.70	25.08	9.96	9.78
Ministry of Cultural Affairs	262.08	348.04	20.83	89.00	337.02	324.32	14.03	65.33	25.57	20.14
Ministry of Religious Affairs	2,176.15	2,234.74	17.20	1,053.07	2,217.83	2,232.26	0.00	1,141.79	47.12	51.15
Ministry of Youth and Sports	382.48	601.69	22.66	95.70	497.08	1,234.08	76.35	146.31	15.91	11.86
Sub-total = FE	34,686.48	28,189.97	1,107.91	6,009.67	28,283.36	30,174.29	1,799.15	10,828.15	21.32	35.89
Energy and Mineral Resources Division	911.44	1,062.52	55.22	83.50	1,162.72	997.59	23.86	110.51	7.86	11.08
Power Division	33,775.04	27,127.45	1,052.69	5,926.17	27,120.64	29,176.70	1,775.29	10,717.64	21.85	36.73
Sub-total = Agr	16,346.32	20,895.64	605.70	4,523.75	19,491.22	19,828.16	834.62	4,637.96	21.65	23.39
Ministry of Agriculture	4,347.97	4,594.37	111.70	1,349.95	4,247.40	6,423.92	91.55	1,133.66	29.38	17.65
Ministry of Fisheries and Livestock	2,427.15	2,143.27	55.80	304.95	1,987.78	2,393.94	64.56	229.71	14.23	9.60
Ministry of Environment and Forest	851.32	1,308.85	19.00	69.71	1,138.98	1,402.53	11.29	56.34	5.33	4.02
Ministry of Land	925.54	656.40	56.46	87.77	384.51	920.68	5.05	22.02	13.37	2.39
Ministry of Water Resources	7,794.34	12,192.75	362.74	1,711.38	11,732.55	8,687.09	662.17	3,196.24	22.24	36.79
Sub-total = IES	4,101.22	3,289.48	429.53	1,287.35	2,917.40	4,126.56	15.45	758.39	39.14	18.38
Ministry of Commerce	308.12	137.66	0.18	9.69	132.84	631.03	0.21	2.33	7.04	0.37
Ministry of Labour and Employment	123.79	208.47	0.83	87.44	110.55	248.36	1.16	21.87	41.94	8.81
Ministry of Industries	2,652.95	2,210.56	411.29	1,075.92	2,190.11	2,150.26	0.10	601.25	48.67	27.96
Ministry of Expatriates' Welfare and Overseas Employment	625.98	342.41	8.18	39.50	213.77	760.78	3.82	78.69	11.54	10.34
Ministry of Textiles and Jute	390.38	390.38	9.06	74.81	270.13	336.13	10.16	54.25	19.16	16.14
Sub-total = GPS	75,816.81	63,684.22	2,104.16	12,112.21	49,190.42	70,267.47	1,254.76	9,595.29	19.02	13.66
Road Transport and Highways Division	34,062.21	27,803.45	1,581.62	6,033.51	19,304.91	32,042.43	840.50	4,940.35	21.70	15.42
Ministry of Railways	14,960.06	13,117.62	85.61	848.81	11,033.33	13,725.64	33.72	395.58	6.47	2.88

Ministry/Divisions	Fiscal Year 2023-24					Fiscal Year 2024-25				
	Budget FY24	Revised Budget FY24	Actual FY24 January	Actual FY24 (up to January)	Actual FY24	Budget FY25	Actual FY25 (January)	Actual FY25 (up to January)	Actual FY25 (upto January) as % of Revised Budget FY24	Actual FY25 (upto January) as % Budget FY25
Ministry of Shipping	9,954.72	7,033.95	376.97	1,562.87	5,127.00	10,373.45	168.69	2,585.56	22.22	24.92
Ministry of Civil Aviation and Tourism	6,542.28	6,304.45	55.58	1,355.19	4,745.07	5,632.25	0.00	568.59	21.50	10.10
Posts and Telecommunications Division	1,233.28	1,503.27	4.36	183.14	1,494.68	1,184.87	28.00	342.90	12.18	28.94
Bridges Division	9,064.26	7,921.48	0.00	2,128.67	7,485.41	7,308.83	183.86	762.32	26.87	10.43
<b>Total Development Revenue Expenditure</b>	<b>277,586.46</b>	<b>260,007.89</b>	<b>12,291.88</b>	<b>55,824.24</b>	<b>209,089.54</b>	<b>281,451.31</b>	<b>10,535.83</b>	<b>51,271.38</b>	<b>21.47</b>	<b>18.22</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 (January)	Actual FY24 (up to January)	Actual FY24	Budget FY25	Actual FY25 (January)	Actual FY25 (up to January)
<b>Tax Revenue (a+b)</b>	327,781	449,998	429,000	33,857	196,118	369,318	494,999	36,550	199,442
<b>a. NBR</b>	319,844	430,000	410,001	33,161	191,643	361,452	480,000	35,876	195,014
a.1 Income	107,180	153,260	145,865	10,942	61,468	122,976	175,620	12,891	64,897
a.2 VAT	126,304	163,836	158,067	11,663	76,148	139,290	182,783	11,775	75,152
a.3 Supplementary	44,533.5	60,703.3	55,437.0	4,704.6	27,205.1	53,718.8	64,278.5	5,133.0	27,770.1
a.4 Import	36,181.7	46,015.0	43,876.0	3,380.0	22,269.2	38,631.7	49,464.0	3,267.3	22,066.0
a.4 Export	2.9	66.0	62.0	0.0	0.1	0.1	70.0	0.1	0.2
a.5 Excise	4,063.2	4,579.0	4,957.8	2,261.1	3,190.4	4,420.4	5,804.9	2,594.2	3,801.4
a.6 Other Taxes	1,579.0	1,540.0	1,736.0	210.6	1,362.6	2,414.9	1,980.1	214.9	1,327.5
<b>b. Non-NBR</b>	7,936.4	19,998.4	18,999.5	695.3	4,475.0	7,866.1	14,999.0	673.8	4,428.4
b.1 Narcotics & Liquor	565.5	457.7	1,000.0	50.2	334.9	589.1	500.0	67.6	414.1
b.2 Vehicles	1,688.0	3,000.0	2,550.0	156.0	968.7	1,790.4	1,500.0	165.8	1,015.0
b.3 Land Revenue	992.9	2,210.0	2,500.0	102.2	587.9	1,096.0	2,250.0	18.4	427.6
b.4 Stamp Duty	4,092.5	13,617.6	12,075.6	324.1	2,210.7	3,705.7	9,999.5	340.6	2,158.9
b.5 Surcharge	597.4	713.2	874.0	62.7	372.8	684.9	749.6	81.5	412.9
<b>c. Non-tax Revenue</b>	38,956.1	49,996.7	48,999.8	3,258.2	28,065.0	40,026.5	46,003.0	4,217.9	36,718.5
c.1 Dividend and Profit	1,745.5	9,346.3	9,416.1	45.5	11,195.4	12,439.5	7,675.9	97.0	870.4
c.2 Interest	5,314.9	7,521.3	12,056.2	93.5	1,272.7	2,144.8	6,113.8	350.9	18,834.7
c.3 Administrative Fees and Charges	2,681.5	5,864.2	5,093.4	214.9	1,567.1	2,583.3	5,803.0	219.7	1,459.1
c.4 Fines, Penalties and Forfeiture	1,248.1	984.7	575.7	236.9	959.0	1,512.4	643.3	116.0	610.8
c.5 Receipts for Services Rendered	6,002.0	8,698.4	6,779.9	506.9	3,630.2	5,888.6	9,124.8	780.4	3,094.1
c.6 Rents, Leases and Recoveries	1,110.0	548.1	1,480.9	111.5	586.4	1,242.3	727.2	93.5	709.2
c.7 Tolls and Levies	913.1	1,230.9	1,230.9	88.7	568.0	982.3	1,915.1	95.6	563.6
c.8 Non-Commercial Sales	2,242.1	4,046.7	2,839.0	177.7	1,244.6	2,256.7	3,461.4	197.2	1,178.1
c.9 Other Non-Tax Revenue and Receipts	17,452.8	11,665.4	9,220.7	1,768.8	6,913.5	10,792.9	10,432.3	2,261.8	9,282.6
c. 10 Capital Revenue	246.3	90.7	307.1	13.9	128.2	183.6	106.2	5.9	115.9
<b>Total Revenue (a+b+c)</b>	366,736.9	499,994.9	477,999.8	37,114.9	224,183.2	409,344.8	541,002.0	40,767.5	236,160.7
<b>d. Tax-GDP Ratio (base 2015-16)</b>	7.30	9.00	8.58	0.68	3.92	7.38	8.64	0.64	3.48
<b>e. Revenue-GDP ratio (base 2015-16)</b>	8.17	9.99	9.55	0.74	4.48	8.18	9.45	0.71	4.12

## 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 January/Actual FY24 up to January)*100	(Actual FY25 upto January/ Budget FY25)*100
1	2	3	4	5	6	7
<b>Tax Revenue (a+b)</b>	95.3	134.0	115.4	90.2	101.2	40.1
<b>a. NBR</b>	95.3	132.8	117.1	88.3	101.2	40.4
a.1 Income	95.2	142.8	120.4	30.0	103.9	36.4
a.2 VAT	96.5	131.2	115.6	34.0	98.7	41.1
a.3 Supplementary	91.3	119.7	115.9	13.1	102.1	43.2
a.4 Import	95.4	128.0	112.7	9.4	99.1	44.6
a.4 Export	93.9	47329.3	112.9	0.0	228.1	0.3
a.5 Excise	108.3	131.3	117.1	1.1	119.2	65.5
a.6 Other Taxes	112.7	82.0	114.1	0.6	97.4	67.0
<b>b. Non-NBR</b>	95.0	190.7	78.9	1.9	98.9	29.5
b.1 Narcotics & Liquor	218.5	84.9	50.0	0.1	123.7	82.8
b.2 Vehicles	85.0	83.8	58.8	0.4	104.8	67.7



<b>b.3 Land Revenue</b>	113.1	205.3	90.0	0.3	72.7	19.0
<b>b.4 Stamp Duty</b>	88.7	269.8	82.8	0.9	97.6	21.6
<b>b.5 Surcharge</b>	122.5	109.4	85.8	0.2	110.8	55.1
<b>c. Non-tax Revenue</b>	98.0	114.9	93.9	9.8	130.7	79.7
<b>c.1 Dividend and Profit</b>	100.7	61.7	81.5	3.0	7.8	11.3
<b>c.2 Interest</b>	160.3	285.1	50.7	0.5	1478.8	307.8
<b>c.3 Administrative Fees and Charges</b>	86.9	224.6	113.9	0.6	93.1	25.1
<b>c.4 Fines Penalties and Forfeiture</b>	58.5	42.5	111.7	0.4	63.7	94.9
<b>c.5 Receipts for Services Rendered</b>	77.9	155.0	134.6	1.4	84.4	33.6
<b>c.6 Rents Leases and Recoveries</b>	270.2	58.5	49.1	0.3	120.9	97.5
<b>c.7 Tolls and Levies</b>	100.0	195.0	155.6	0.2	99.2	29.4
<b>c.8 Non-Commercial Sales</b>	70.2	153.4	121.9	0.6	94.6	34.0
<b>c.9 Other Non-Tax Revenue and Receipts</b>	79.0	96.7	113.1	2.6	134.3	89.0
<b>c.10 Capital Revenue</b>	338.6	57.9	34.6	0.0	90.4	109.1
<b>Total Revenue (a+b+c)</b>	95.6	132.2	113.2	100.0	104.8	43.4

**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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