

Demands for Grants and Appropriations 2024-25

Grant No - 08

111 - Internal Resources Division

Allocations and Activities

1 **Main functions of the Internal Resources Division (IRD):**

- a. Imposition and collection of the direct and indirect taxes, and formulation and revision of the relevant acts, rules and regulations;
- b. Monitoring and controlling the activities of the offices engaged in collection of income tax, value added tax, import-export duties, and supplementary duties;
- c. Formulation of tax policies, determining the targets of revenue collection, and execution of the agreement with international organizations and other countries on the issues related to taxation and general cooperation;
- d. Determining the scope of the direct and indirect taxes by identifying the potential areas, and motivating citizens for voluntary compliance of the tax regulations of the country to increase the number of tax payers and subsequent revenue collection;
- e. Printing and supply of all kinds of stamps; and functions related to approval of lotteries
- f. Collection of disputed revenues through the settlement of tax, customs and VAT litigations; and
- g. Formulation, upgradation, and implementation of policies for various saving schemes of the Department of National Savings.

2 **The revised budget allocation (Operating and Development) from FY 2021-22 to FY 2023-24 and the proposed allocation (Operating and Development) for FY 2024-25 of the Internal Resources Division (IRD) are shown below:**

(Taka in Thousand)

Financial Year		Operating	Development	Total	Recurrent	Capital	Financial Assets	Liabilities
2021-22	Revised Budget	2497,82,50	254,80,00	2752,62,50	2193,00,76	559,28,74	33,00	0
2022-23	Revised Budget	2669,69,28	101,30,00	2770,99,28	2170,02,95	600,60,33	36,00	0
2023-24	Revised Budget	2546,10,78	242,68,00	2788,78,78	1929,68,69	858,93,09	17,00	0
2024-25	Budget	2456,45,00	761,04,00	3217,49,00	2184,24,66	1033,24,34	0	0

3 **In FY 2024-25, the following important activities/projects/programmes are scheduled to be implemented:**

- a. Bangladesh Regional Connectivity Project 1: National Single Window Implementation and Strengthening Customs Modernization';
- b. 'Hili, Burimari and Banglabandha LC Station Physical Infrastructure Construction project';
- c. 'South Asia Subregional Economic Cooperation (SASEC) Integrated Trade Facilitation Sector Development Project: National Board of Revenue (NBR) Part';
- d. 'Transaction Technical Assistance (TRTA) for Supporting the South Asia Subregional Economic Cooperation Integrated Trade Facilitation Sector Development Program';
- e. 'Customs Modernization and Infrastructure Development Project';
- f. 'Physical Infrastructure Development of BCS (Tax) Academy (First Phase)';
- g. 'Bond Management Automation project'; and
- h. 'Construction of Khulna Tax Building';

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(Taka in Thousand)

Charged	0	Operating	2456,45,00	Recurrent	2184,24,66
Others	3217,49,00	Development	761,04,00	Capital	1033,24,34
				Financial Asset	0
				Liability	0
Total :	3217,49,00	Total :	3217,49,00	Total :	3217,49,00

(Taka in Thousand)

Economic Code	Description	Budget 2024-25	Revised 2023-24	Budget 2023-24
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Economic Classification

Recurrent Expenditure

3111	Wages and salaries in cash	1076,28,67	929,31,67	1044,42,45
3211	Administrative expenses	370,07,44	320,07,10	330,50,38
3221	Fees, charges and commissions	136,91,65	140,28,45	400,40,38
3231	Training	13,21,44	11,60,04	13,10,68
3243	Petrol, oil and lubricants	30,94,20	26,49,18	25,78,53
3244	Travel and Transfer	20,77,08	17,95,05	22,67,94
3252	Medical and surgical supplies	3,00	3,40	4,00
3253	Public order and safety supplies	11,27,84	10,89,83	8,35,13
3254	Food supplies	0	0	2,00
3255	Printing and stationery	322,75,94	317,95,69	342,01,75
3256	General supplies and materials	6,65,99	7,48,70	7,77,97
3257	Professional services, honorariums and special exper	71,95,25	72,93,65	21,67,29
3258	Repairs and maintenance	103,94,35	69,81,15	99,79,92
3821	Current transfers not elsewhere classified	8,17,42	4,84,78	4,98,37
3911	Reserve	11,24,39	0	47,59,40
Total - Recurrent Expenditure :		2184,24,66	1929,68,69	2369,16,19

(Taka in Thousand)

Economic Code	Description	Budget 2024-25	Revised 2023-24	Budget 2023-24
Economic Classification				
Capital Expenditure				
Non financial assets				
4111	Buildings and structures	225,07,97	72,06,50	94,32,50
4112	Machinery and equipment	637,73,04	682,05,75	762,53,51
4113	Other fixed assets	122,34,56	104,11,65	204,44,30
4121	Materials and supplies	0	69,19	0
4141	Land	48,08,77	0	0
Sub Total - Non financial assets :		1033,24,34	858,93,09	1061,30,31
Reserve				
4911	Reserve	0	0	64,67,50
Sub Total - Reserve :		0	0	64,67,50
Total - Capital Expenditure :		1033,24,34	858,93,09	1125,97,81
Assets				
Financial assets				
7215	Loans	0	17,00	40,00
Sub Total - Financial assets :		0	17,00	40,00
Total - Assets :		0	17,00	40,00
Total - Internal Resources Division :		3217,49,00	2788,78,78	3495,54,00

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(Taka in thousand)

Charged	0	Operating	2456,45,00	Recurrent	2184,24,66
Others	3217,49,00	Development	761,04,00	Capital	1033,24,34
				Financial Asset	0
				Liability	0
Total:	3217,49,00	Total:	3217,49,00	Total:	3217,49,00

(Taka in thousand)

Organisation Code	Description	Budget 2024-25	Revised 2023-24	Budget 2023-24
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Organisational Classification

11101 Secretariat, Internal Resources Division

Operating Activity	138,13,40	134,62,00	156,42,00
Development Activity	6,54,00	0	64,63,00
Total:	144,67,40	134,62,00	221,05,00
Recurrent	143,94,60	133,78,20	155,13,70
Capital	72,80	66,80	65,51,30
Financial Asset	0	17,00	40,00
Total:	144,67,40	134,62,00	221,05,00

11102 National Board of Revenue

Operating Activity	2138,94,72	2232,89,30	2519,36,00
Development Activity	754,50,00	242,68,00	317,88,00
Total:	2893,44,72	2475,57,30	2837,24,00
Recurrent	1864,76,38	1619,33,68	1780,47,26
Capital	1028,68,34	856,23,62	1056,76,74
Total:	2893,44,72	2475,57,30	2837,24,00

11103 Customs, Excise and Vat Appeal Tribunal

Operating Activity	5,90,00	5,82,16	5,52,00
Total:	5,90,00	5,82,16	5,52,00
Recurrent	5,70,50	5,64,16	5,36,05
Capital	19,50	18,00	15,95
Total:	5,90,00	5,82,16	5,52,00

(Taka in Thousand)

Organisation Code	Description	Budget 2024-25	Revised 2023-24	Budget 2023-24
Organisational Classification				
11104	Tax Appeal Tribunal			
	Operating Activity	14,22,30	11,93,67	12,93,00
	Total:	14,22,30	11,93,67	12,93,00
	Recurrent	14,04,80	11,86,67	12,87,00
	Capital	17,50	7,00	6,00
	Total:	14,22,30	11,93,67	12,93,00
11105	Directorate of National Savings			
	Operating Activity	159,24,58	160,83,65	418,80,00
	Total:	159,24,58	160,83,65	418,80,00
	Recurrent	155,78,38	159,05,98	415,32,18
	Capital	3,46,20	1,77,67	3,47,82
	Total:	159,24,58	160,83,65	418,80,00
	Total - Operating Activity:	2456,45,00	2546,10,78	3113,03,00
	Total - Development Activity:	761,04,00	242,68,00	382,51,00
	Total - Operating and Development Activity:	3217,49,00	2788,78,78	3495,54,00
	Total - Recurrent:	2184,24,66	1929,68,69	2369,16,19
	Total - Capital :	1033,24,34	858,93,09	1125,97,81
	Total - Asset:	0	17,00	40,00
	Total Liability:	0	0	0
	Total-Internal Resources Division:	3217,49,00	2788,78,78	3495,54,00