

Monthly Report on Fiscal Position

July 2025

(Fiscal Year 2025-26)

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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 July, 2025 in the current fiscal year (FY26) is 5.0 percent of the operating budget estimates. Actual development expenditure during the same period is 0.54 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 July 2025, 5.5 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (86.7 percent). In the same period, total NBR tax collection is 5.4 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. In FY26 (up to July 2025), overall balance (excluding grants) witnessed a positive value which was 0.02 percent of GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation & Growth

Allocations for operating expenditure against different ministries/divisions are grouped into 14 sectors. Sector-wise utilization pattern along with progress so far made has been presented in **Table 1**.

Table 1: OPERATING Expenditure by Sector²

(In Crore Taka)

Sectors	Fiscal Year 2024-25					Fiscal Year 2025-26					
	Budget FY25	Revised Budget FY25	Actual Expenditure FY25	Sector's Share (%) in Actual FY25	Actual FY25 as % of Revised Budget FY25	Budget FY26	Budget FY26 as % of Budget FY25	Budget FY26 as % of Revised Budget FY25	Budget FY26 as % of Actual FY25	Actual FY26 (up to July)	Actual FY26 as % of Budget FY26
1	2	3	4	5	6	7	8	9	10	11	12
GPS	153,434	148,225	125,419	26.3	84.6	161,141	105.0	108.7	128.5	4,012	2.5
LGRD	7,570	7,325	6,351	1.3	86.7	7,465	98.6	101.9	117.5	83	1.1
Defense	40,730	38,027	36,418	7.6	95.8	39,782	97.7	104.6	109.2	1,583	4.0
POS	30,208	28,675	27,227	5.7	94.9	30,762	101.8	107.3	113.0	1,359	4.4
Edu	60,575	62,467	56,931	12.0	91.1	64,572	106.6	103.4	113.4	4,592	7.1
Health	21,217	19,973	16,584	3.5	83.0	24,388	114.9	122.1	147.1	809	3.3
SSW	33,234	34,270	31,162	6.5	90.9	38,186	114.9	111.4	122.5	907	2.4
Housing	1,983	2,031	1,845	0.4	90.8	2,079	104.8	102.3	112.7	33	1.6
RCRA	2,654	2,684	2,309	0.5	86.1	2,768	104.3	103.2	119.9	161	5.8
F&E	142	129	96	0.0	74.1	150	105.5	116.0	156.6	4	2.8
Agri	27,503	27,366	26,436	5.5	96.6	27,872	101.3	101.9	105.4	1,567	5.6
IES	1,569	1,454	1,131	0.2	77.8	1,557	99.2	107.1	137.6	117	7.5
TC (Trans & Com)	12,652	11,873	10,007	2.1	84.3	12,594	99.5	106.1	125.8	506	4.0
Interest Payment	113,500	121,500	134,430	28.2	110.6	122,000	107.5	100.4	90.8	11,072	9.1
Total	506,972	506,001	476,345	100	94.1	535,317	105.6	105.8	112.4	26,805	5.0

Some of the noteworthy features are:

- For FY26, budget allocation was raised by 5.8 percent over the FY25 revised budget estimates and 5.6 percent over the original budget;
- Up to July 2025, overall operating expenditure is 5.0% of the allocated budget. Spending in Interest Payment has been the highest which is 9.1% of allocated budget followed by IES is 7.5%, Education (Edu) is 7.1%, Recreation, Culture & Religious Affairs is 5.8%, Agriculture is 5.6%. Sectors like Local Government & Rural Development, Housing, GPS, F&F, Health, Defense, TC, POS, 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:

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

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, 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 FY25	39.7	23.7	2.1	5.5	28.2	0.7
Sector Share in Budget FY26	43.3	25.5	2.4	5.2	22.8	0.8
Sector share in Actual Expenditure FY26 (Up to July 2025)	25.9	24.0	1.9	5.8	41.3	1.0

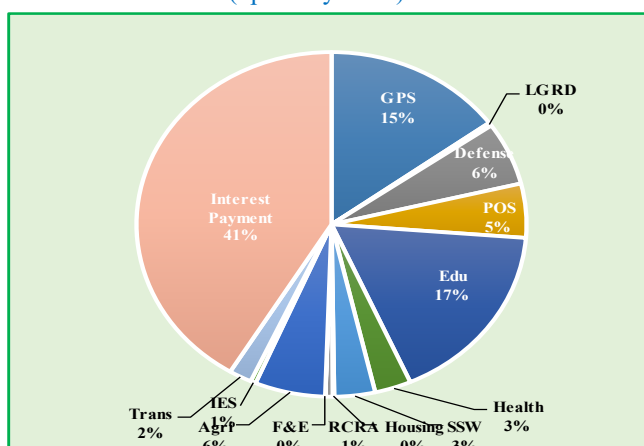
Note:

(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 FY26, share of the administration, social and physical sectors have increased and allocations against all other categories have been reduced in comparison to the actual expenditure in FY24;
- Till July 2025, among all categories expenditure on Interest payment, Administration & Social Infrastructure were the highest.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY26 (upto July 2025)



- Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.
- Individually the largest share goes to Interest Payment (41 percent) followed by Education (17 percent), General Public Service (15 percent), Agriculture (06 percent), Defense (06 percent) and Public Order & Safety (05 percent).
- On the other hand, smallest allocations goes in the Housing (0.1 percent), IES (0.5 percent) and RCRA (0.6 percent) sectors.

1.1.4 Sector-wise Utilization

Figure-2: Operating Expenditure in FY26 (upto July 2025)

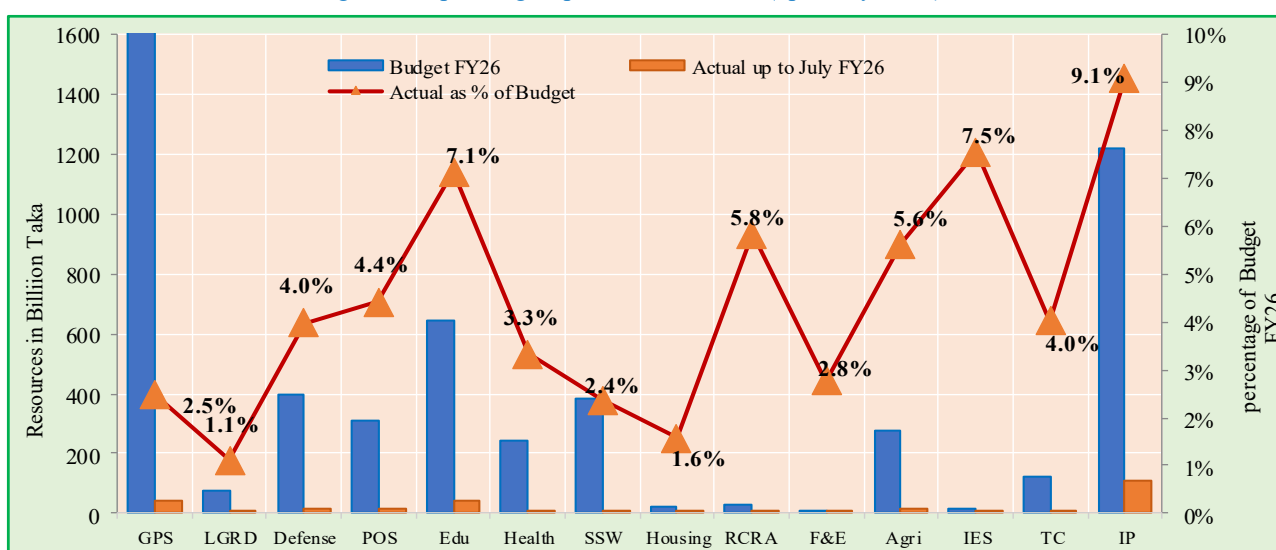


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (9.1%), IES (7.5%), Education (7.1%), RCRA (5.8%), Agriculture (5.6%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY26), actual spending (operating) up to July is 5.0 percent of the budget estimate, which is also 94.1 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 July 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 FY26 (upto July 2025)

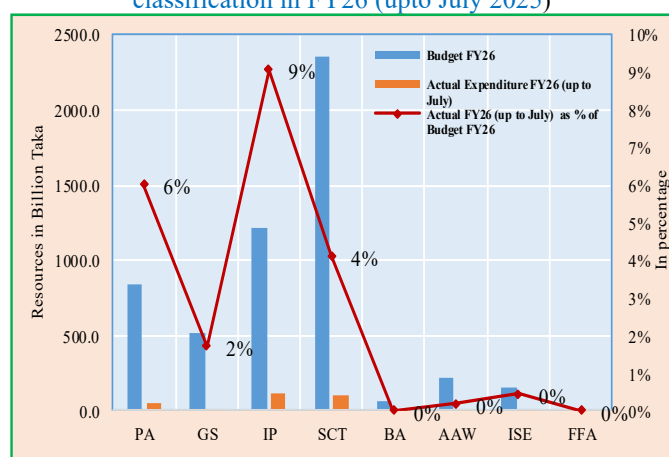
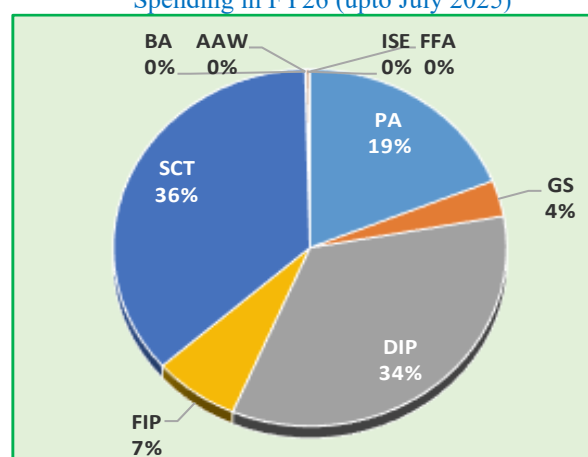


Figure 4: Share of Different Categories in Total Actual Spending in FY26 (upto July 2025)



In current the FY26 (up to July 2025), utilization rate of total operating expenditure was 5.0 percent. The major categories were subsidies & cash transfers (36%), domestic interest payment (34%), Pay & allowances (19%) under operating expenditure.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/ divisions for development spending are grouped under 13 broad sectors. Allocations and utilization pattern of development expenditure³ is shown in **Table 3**.

³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Table 3: Allocation & Utilization Pattern of Development Expenditure

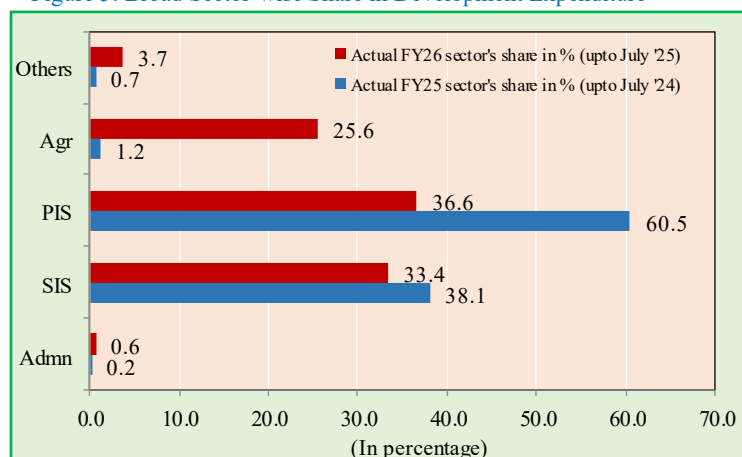
(IN CRORE TAKA)

	Year: 2024-25						Fiscal Year 2025-26					
	Budget FY25	Revised Budget FY25	Actual FY25	Actual FY25 (up to July)	Sector's Share (%) in Actual FY25 (upto July)	Actual FY25 as % of Revised FY25	Budget FY26	Actual FY26 (up to July)	Budget FY26 as % of Revised FY25	Budget FY26 as % of Actual FY25	Actual FY26 (upto July) as % of Budget FY26	Actual FY26 sector's share in % (up to July)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	22,342	40,224	10,345	2	0.09	25.72	24,947	8	62.02	241.14	0.03	0.60
LGRD	40,380	37,444	31,778	444	25.54	84.87	37,430	119	99.96	117.79	0.32	8.93
Defence	1,284	1,211	1,161	1	0.04	95.91	916	0	75.65	78.87	0.00	0.00
POS	3,311	3,046	1,950	1	0.04	64.00	2,781	0	91.28	142.63	0.02	0.04
Edu	50,581	36,646	25,557	179	10.33	69.74	46,085	255	125.76	180.32	0.55	19.18
Health	20,190	7,950	2,408	34	1.98	30.29	17,520	7	220.37	727.65	0.04	0.56
SSW	9,973	8,042	6,357	4	0.22	79.04	6,897	35	85.76	108.49	0.51	2.66
HCS	4,946	3,351	2,627	0	0.00	78.40	3,032	28	90.48	115.40	0.93	2.12
RCRA	4,047	2,780	2,418	0	0.02	86.98	3,772	2	135.68	155.99	0.06	0.16
FE	30,174	22,575	23,406	759	43.68	103.68	22,370	0	99.09	95.57	0.00	0.00
AFL	19,828	17,202	15,574	21	1.21	90.54	18,396	340	106.94	118.12	1.85	25.56
IES	4,127	2,500	1,871	0	0.01	74.86	2,715	47	108.60	145.07	1.74	3.55
TC	70,267	48,624	31,276	292	16.83	64.32	58,750	487	120.82	187.84	0.83	36.64
Total	281,451	231,594	156,728	1,738	100.00	67.67	245,609	1,330	106.05	156.71	0.54	100.00

- Up to July 2025, actual expenditure is 0.54 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 0.75 percent of the revised budget.
- During this period, AFL (1.85 percent), IES (1.74 percent), HCS (0.93 percent), TC (0.83 percent), etc. sector made the highest utilization of allocated resources.
- Sectors with largest allocation for FY26 are Transport & Communication (TC), Agriculture, Fisheries & Livestock (AFL), Education (Edu.), LGRD.

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 July, 2025 is presented in **Figure 5**.

➤ From the graph it appears that up to July, 2025 the maximum share of spending went to Physical Infrastructure 36.6%, Social Infrastructure 33.4%, followed by and Agriculture 25.6%.

2.3 MINISTRY WISE UTILIZATION PATTERN

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

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Table 4: Revenue Collection Position

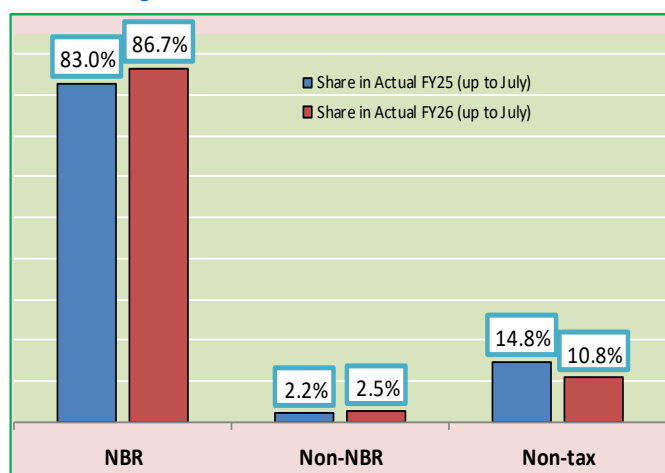
(In Crore Taka)

Description	Fiscal Year 2024-25					Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25	Actual (July)	Actual FY25 (upto July)	Budget FY26	Actual FY26 (July)	Actual FY26 (upto July)	Actual FY26 (upto July) as % of Budget FY26
Tax Revenue (a+b)	494,999	478,000	376,875	22,049	22,049	518,000	27,672	27,672	5.3
a. NBR	480,000	463,500	368,715	21,481	21,481	499,001	26,882	26,882	5.4
a.1 Income	175,620	169,000	127,090	4,951	4,951	182,001	5,992	5,992	3.3
a.2 VAT	182,783	178,586	138,524	10,581	10,581	188,519	12,288	12,288	6.5
a.3 Supplementary Duty	64,278	60,444	57,054	2,454	2,454	68,244	4,670	4,670	6.8
a.4 Import	49,464	47,766	38,488	3,182	3,182	51,438	3,602	3,602	7.0
a.5 Export duty	70	68	0	0	0	78	0	0	0.0
a.6 Excise	5,805	5,141	5,330	151	151	6,091	161	161	2.6
a.7 Other Taxes	1,980	2,495	2,228	161	161	2,630	169	169	6.4
b. Non-NBR	14,999	14,500	8,160	568	568	18,999	790	790	4.2
c. Non-tax Revenue	46,003	40,001	59,202	3,837	3,837	45,999	3,342	3,342	7.3
Total Revenue (a + b + c)	541,002	518,001	436,077	25,886	25,886	563,999	31,014	31,014	5.5
d. Tax-GDP Ratio (base 2015-16)	8.84	8.61	6.79	0.40	0.40	8.30	0.44	0.44	-
e. Revenue-GDP ratio (base 2015-16)	9.67	9.33	7.85	0.47	0.47	9.03	0.50	0.50	-

- Total revenue collection in FY25 was 7.85 percent of GDP and 84.19 percent of the revised budget target.
- In FY26 (up to July 2025), total revenue collection increased by 19.8 percent compared to the corresponding period of the previous fiscal year (FY25) and achievement against annual target is 5.5 percent.
- In FY26, total revenue is estimated to be 9.03 percent of GDP which is about 8.9 percent higher than the revised revenue target of FY25, and 29.33 percent higher than the actual revenue collection in FY25.

- ❖ In FY26 (upto July 2025), major share of the government revenue comes from NBR sources (86.7 percent) .
- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue were 25.1 percent and 39.1 percent respectively.
- ❖ On the other hand, non-tax revenue collection decreased by 12.9 percent compared to the corresponding period of the previous fiscal year.
- ❖ For tax and non-tax revenue, achievements against the annual FY26 budget up to July were 5.3 and 7.3 percent respectively (upto July 2025 in FY26).

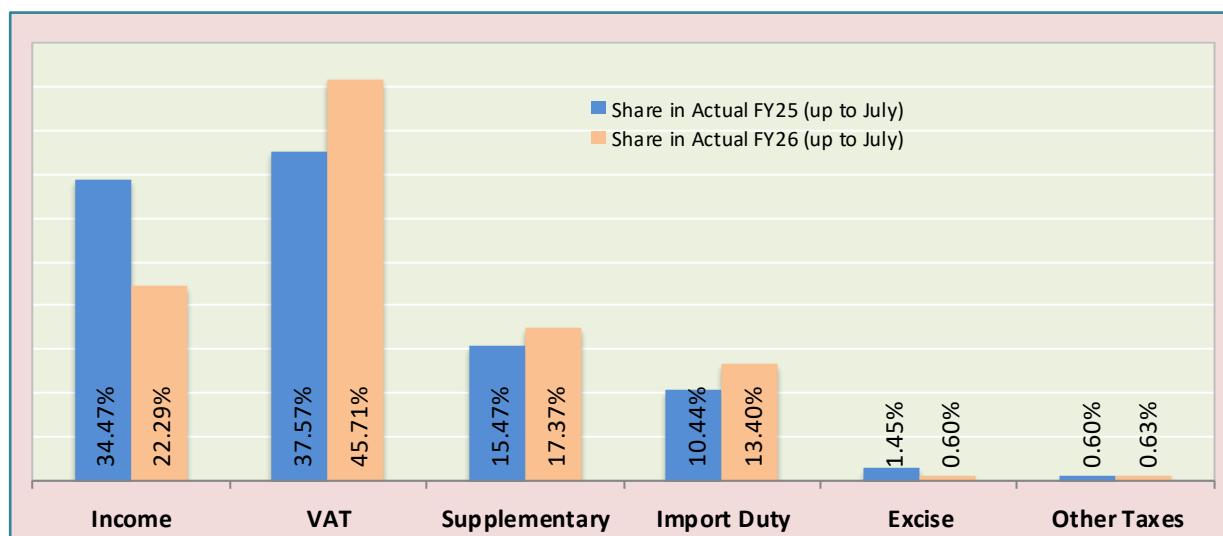
Figure 6: Sources of Revenue Collection



⁴Detailed information on revenue collection position and growth is included in the appendix (Appendix 5 & 6).

3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY25 actual tax revenue collection was 6.79 percent of GDP
- The tax-GDP ratio target for FY26 is 8.30 percent, slightly lower than the revised estimate for FY25 (8.61 percent) but higher than the actual ratio in FY25 (6.79 percent).
- In FY26 (up to July 2025), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 45.71 percent was collected from VAT, 22.29 percent from Income Tax, 17.37 percent from Supplementary Duty, 13.4 percent from Import Duty and the rest from Excise and other Taxes.

4.0 Budget Deficit⁵

The following table (table 5) shows budget deficit position.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2024-25				Year: 2025-26		Actual FY25 (upto July)	Actual FY26 (upto July)
	Budget FY25	Revised FY25	Actual (July)	Actual FY25	Budget FY26	Actual (July)		
1	2	3	4	5	6	7	8	9
Revenues	541,002	518,001	25,886	436,142	564,000	30,883	25,886	30,883
Tax Revenue	494,999	478,000	22,049	376,945	518,000	27,730	22,049	27,730
Non-Tax Revenue	46,003	40,001	3,837	59,197	45,999	3,153	3,837	3,153
Foreign Grants	4,400	4,400	768	4,817	5,000	713	768	713
Revenue and Foreign Grants	545,402	522,401	26,654	440,959	569,000	31,595	26,654	31,595
Operating Expenditure	506,971	506,002	26,636	476,345	535,317	26,805	26,636	26,805
Net Outlay for Food Account	119	1,008	1,281	691	683	1,651	1,281	1,651
Loans & Advances (Net)	8,457	5,391	-518	-155	8,391	-81	-518	-81
Development Expenditure	281,453	231,599	1,738	156,728	245,609	1,330	1,738	1,330
Development Program financed from Revenue Budget	5,943	4,653	1	3,136	5,303	4	1	4

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

Non-ADP Project	7,627	8,371	0	7,478	7,751	0	0	0
Annual Development Programme	265,000	216,000	1,736	144,356	230,000	1,325	1,736	1,325
Non-ADP FFW and Transfer	2,884	2,575	0	1,758	2,555	0	0	0
Total Expenditure	797,000	743,999	29,136	633,610	789,999	29,705	29,136	29,705
Overall Balance (Including Grants)	-251,598	-221,598	-2,482	-192,651	-220,999	1,890	-2,482	1,890
(In percent of GDP, base 2015-16)	-4.49	-3.99	-0.04	-3.47	-3.54	0.03	-0.04	0.03
Overall Balance (Excluding Grants)	-255,998	-225,998	-3,250	-197,468	-225,999	1,178	-3,250	1,178
(In percent of GDP, base 2015-16)	-4.57	-4.07	-0.06	-3.56	-3.62	0.02	-0.06	0.02

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

- In FY25, actual budget deficit (excluding grants) as percentage of GDP was 3.56 percent. Including grants it was 3.47 percent of GDP;
- Budget deficit (excluding grants) for FY26 is estimated to be 3.62 percent of GDP. Including grants the deficit is expected to be 3.54 percent of GDP;
- For FY26, actual overall balance up to July, 2025 (excluding grants) witnesses a positive value which was 0.02 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.

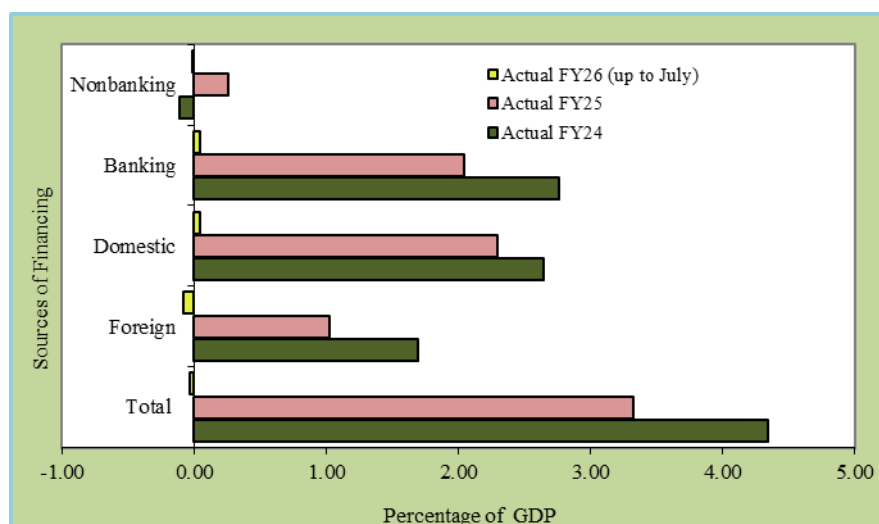
Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2024-25				Year: 2025-26		Actual FY25 (upto July)	Actual FY26 (up to July)
	Budget FY25	Revised FY25	Actual (July)	Actual FY25	Budget FY26	Actual (July)		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	90,700	104,600	-1,794	57,349	96,000	-4,883	-1,794	-4,883
1.1 Foreign Borrowing	127,200	138,100	1,870	88,184	135,000	279	1,870	279
1.2 Amortization	-36,500	-33,500	-3,664	-30,835	-39,000	-5,162	-3,664	-5,162
2.0 Domestic Borrowing	160,900	117,000	4,670	128,571	125,000	2,660	4,670	2,660
2.1Borrowing from Banking System (Net)	137,500	99,000	8,448	114,161	104,000	2,862	8,448	2,862
2.1.1 Long-Term Debt (Net)	72,682	114,163	-1,076	122,202	120,000	1,971	-1,076	1,971
2.1.2 Short-Term Debt (Net)	64,818	-15,163	9,524	-8,041	-16,000	891	9,524	891
2.2 Non-Bank Borrowing (Net)	23,400	18,000	-3,778	14,410	21,000	-202	-3,778	-202
2.2.1 National Savings Schemes (Net)	15,400	14,000	2,530	3,401	12,500	735	2,530	735
2.2.2 Others	8,000	4,000	-6,308	11,009	8,500	-938	-6,308	-938
Total - Financing:	251,600	221,600	2,877	185,921	221,000	-2,223	2,877	-2,223
(In percent of GDP) (base: 2015-16):	4.49	3.99	0.05	3.35	3.54	-0.04	0.05	-0.04

Figure 8: Sources of Financing Deficit

- For FY26 (upto July 2025), net foreign borrowing is negative and domestic borrowing is positive;
- Over all, total financing is negative in the same period which is 0.04 percent of the GDP.



APPENDICES

Appendix 1

Sector-Wise Resource Utilization Pattern of Operating Expenditure

(In crore taka)

Sectors	Fiscal Year 2024-25					Fiscal Year 2025-26		
	Budget FY25	Revised Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25	Budget FY26	Actual FY26 (July)	Actual FY26 (up to July)
General Public Services	153,434	148,225	3,151	3,151	125,419	161,141	4,012	4,012
LGRD	7,570	7,325	69	69	6,351	7,465	83	83
Defence	40,730	38,027	1,513	1,513	36,418	39,782	1,583	1,583
Public Order and safety	30,208	28,675	1,475	1,475	27,227	30,762	1,359	1,359
Education & technology	60,575	62,467	2,956	2,956	56,931	64,572	4,592	4,592
Health	21,217	19,973	741	741	16,584	24,388	809	809
Social Security and Welfare	33,234	34,270	665	665	31,162	38,186	907	907
Housing	1,983	2,031	25	25	1,845	2,079	33	33
Recreation, Culture and Religious Affairs	2,654	2,684	82	82	2,309	2,768	161	161
Fuel and Energy	142	129	4	4	96	150	4	4
Agriculture	27,503	27,366	463	463	26,436	27,872	1,567	1,567
Industrial & Economic Services	1,569	1,454	45	45	1,131	1,557	117	117
Transport and Communication	12,652	11,873	446	446	10,007	12,594	506	506
Interest Payment	113,500	121,500	15,001	15,001	134,430	122,000	11,072	11,072
Total – Operating Expenditure	506,972	506,001	26,636	26,636	476,345	535,317	26,805	26,805

Appendix 2

Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Division	Fiscal Year 2024-25					Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25	Budget FY26	Actual FY26 (July)	Actual FY26 (upto July)	Actual FY26 (up to July) as % Budget FY26
Sub-total = GPS	153,434	148,225	3,151	3,151	125,419	161,141	4,012	4,012	2.5
Office of the President	33	31	3	3	24	34	3	3	8.8
Parliament	345	154	14	14	117	232	4	4	1.9
Prime Minister's Office	994	879	67	67	767	1,029	60	60	5.8
Cabinet Division	105	87	3	3	49	96	2	2	2.3
Election Commission	793	716	14	14	536	2,727	15	15	0.6
Ministry of Public Administration	4,137	3,740	93	93	2,388	4,261	98	98	2.3
Public Service Commission	105	97	3	3	65	108	5	5	4.5
Finance Division	141,591	137,846	2,801	2,801	118,365	147,666	3,606	3,606	2.4
Internal Resources Division	2,456	1,973	55	55	1,458	2,327	77	77	3.3
Financial Institutions Division	95	89	1	1	76	90	18	18	19.6
Economic Relations Division	759	789	52	52	752	569	71	71	12.4
Planning Division/2	97	84	4	4	70	89	7	7	7.7
Implementation, Monitoring and Evaluation Division	68	65	1	1	57	69	2	2	2.3
Statistics and Informatics Division	298	251	8	8	174	268	8	8	3.2
Ministry of Foreign Affairs	1,557	1,424	32	32	521	1,577	36	36	2.3
Sub-total = LGRD	7,570	7,325	69	69	6,351	7,465	83	83	1.1
Local Government Division	6,397	6,192	55	55	5,270	6,332	69	69	1.1
Rural Development and Co-operatives Division	699	619	14	14	574	658	13	13	2.0
Ministry of Chittagong Hill Tracts Affairs	475	514	0	0	507	475	0	0	0.1
Sub-total = Defence	40,730	38,027	1,513	1,513	36,418	39,782	1,583	1,583	4.0
Ministry of Defence - Defence Services	38,798	36,169	1,489	1,489	34,455	37,812	1,519	1,519	4.0
Ministry of Defence - Others Services	1,886	1,816	22	22	1,927	1,923	63	63	3.3
Armed Forces Division	46	43	2	2	36	47	2	2	3.5
Sub-total=POS	30,208	28,675	1,475	1,475	27,227	30,762	1,359	1,359	4.4
Supreme Court	248	252	11	11	224	250	11	11	4.5
Law and Justice Division	1,866	1,744	231	231	1,421	1,812	69	69	3.8
Public Security Division	25,169	23,997	1,111	1,111	23,360	25,777	1,148	1,148	4.5
Legislative and Parliamentary Affairs Division	40	48	4	4	38	42	5	5	10.9
Anti Corruption Commission	179	154	6	6	119	178	5	5	2.8
Security Services Division	2,706	2,480	113	113	2,065	2,702	120	120	4.5
Sub-total = Edu	60,575	62,467	2,956	2,956	56,931	64,572	4,592	4,592	7.1
Ministry of Primary and Mass Education	22,684	22,359	1,128	1,128	18,460	24,005	1,232	1,232	5.1
Secondary and Higher Education Division	28,567	30,817	1,312	1,312	29,651	30,450	2,769	2,769	9.1
Ministry of Science and Technology	686	669	5	5	595	714	51	51	7.2
Information and Communication Technology Division	424	368	10	10	219	405	10	10	2.4
Technical and Madrasah Education Division	8,215	8,254	501	501	8,006	8,998	530	530	5.9
Sub-total = Health	21,217	19,973	741	741	16,584	24,388	809	809	3.3
Health Services Division	16,384	15,448	566	566	12,728	19,405	615	615	3.2
Medical Education and Family Welfare Division	4,834	4,525	175	175	3,856	4,984	193	193	3.9
Sub-total = SSW	33,234	34,270	665	665	31,162	38,186	907	907	2.4
Ministry of Social Welfare	11,894	11,732	28	28	11,258	13,257	51	51	0.4
Ministry of Women and Children Affairs	4,347	4,306	10	10	4,114	4,659	10	10	0.2
Ministry of Food	5,338	6,486	1	1	6,540	8,038	11	11	0.1
Ministry of Disaster Management and Relief	5,675	5,555	14	14	3,154	5,735	15	15	0.3
Ministry of Liberation Affairs	5,980	6,191	613	613	6,094	6,497	819	819	12.6
Sub-total = HCS	1,983	2,031	25	25	1,845	2,079	33	33	1.6
Ministry of Housing and Public Works	1,983	2,031	25	25	1,845	2,079	33	33	1.6

Ministries/Division	Fiscal Year 2024-25					Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25	Budget FY26	Actual FY26 (July)	Actual FY26 (upto July)	Actual FY26 (up to July) as % Budget FY26
Sub-total = RCRA	2,654	2,684	82	82	2,309	2,768	161	161	5.8
Ministry of Information	851	913	41	41	767	905	44	44	4.8
Ministry of Cultural Affairs	455	445	15	15	410	487	62	62	12.8
Ministry of Religious Affairs	370	373	1	1	333	394	1	1	0.2
Ministry of Youth and Sports	978	953	25	25	800	983	55	55	5.5
Sub-total = FE	142	129	4	4	96	150	4	4	2.8
Energy and Mineral Resources Division	89	85	3	3	67	92	3	3	3.5
Power Division	53	45	1	1	29	58	1	1	1.6
Sub-total = Agr	27,503	27,366	463	463	26,436	27,872	1,567	1,567	5.6
Ministry of Agriculture/3	20,790	20,821	330	330	20,456	20,891	1,410	1,410	6.7
Ministry of Fisheries and Livestock	1,894	1,850	44	44	1,743	1,903	63	63	3.3
Ministry of Environment and Forest	728	704	26	26	677	764	31	31	4.1
Ministry of Land	1,584	1,519	63	63	1,201	1,601	62	62	3.9
Ministry of Water Resources	2,507	2,472	1	1	2,359	2,714	1	1	0.0
Sub-total = IES	1,569	1,454	45	45	1,131	1,557	117	117	7.5
Ministry of Commerce	301	290	8	8	183	317	11	11	3.6
Ministry of Labour and Employment	214	179	6	6	141	219	7	7	3.2
Ministry of Industries	359	330	2	2	310	337	66	66	19.6
Ministry of Expatriates' Welfare and Overseas Employment	456	420	14	14	296	451	18	18	4.0
Ministry of Textiles and Jute	238	235	14	14	201	232	15	15	6.5
Sub-total = TC	12,652	11,873	446	446	10,007	12,594	506	506	4.0
Road Transport and Highways Division	6,101	5,434	19	19	4,203	6,166	51	51	0.8
Ministry of Railways	4,346	4,336	197	197	3,875	4,229	159	159	3.7
Ministry of Shipping	897	854	145	145	758	891	174	174	19.5
Ministry of Civil Aviation and Tourism	63	55	1	1	46	54	1	1	1.2
Posts and Telecommunications Division	1,235	1,189	84	84	1,123	1,243	122	122	9.8
Bridges Division	9	6	0	0	3	10	0	0	2.3
Sub-total = Interest	113,500	121,500	15,001	15,001	134,430	122,000	11,072	11,072	9.1
Domestic	93,000	99,500	13,439	13,439	116,617	100,000	9,182	9,182	9.2
Foreign	20,500	22,000	1,562	1,562	17,812	22,000	1,890	1,890	8.6
Total Operating Expenditure	506,972	506,001	26,636	26,636	476,345	535,317	26,805	26,805	5.0

Appendix 3

Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY25	Revised Budget FY25	Actual FY25	Actual FY25 (upto July)	Budget FY26	Actual FY26 (upto July)	Actual FY25 (up to July) as % of Budget FY25	Actual FY26 (up to July) as % of Budget FY26
1	2	3	4	5	6	7	8	9
Pay and Allowances	81,579	79,247	69,383	4,814	84,114	5,066	5.9	6.0
Pay of Officers	12,758	12,217	10,879	845	13,342	889	6.6	6.7
Pay of Establishment	29,403	28,675	25,937	2,033	30,001	2,127	6.9	7.1
Allowances	39,419	38,355	32,567	1,936	40,771	2,049	4.9	5.0
Goods and Services	45,586	45,867	40,427	885	51,202	878	1.9	1.7
Supplies and Services	33,589	33,555	29,127	841	38,589	826	2.5	2.1
Repairs Maintenance and Rehabilitation	11,996	12,312	11,300	44	12,614	52	0.4	0.4
Interest Payments	113,500	121,500	134,430	15,001	122,000	11,072	13.2	9.1
Domestic	93,000	99,500	116,617	13,439	100,000	9,182	14.5	9.2
Foreign	20,500	22,000	17,812	1,562	22,000	1,890	7.6	8.6
Subsidies and Incentives and Current Transfers	222,062	234,444	215,555	5,669	235,186	9,681	2.6	4.1
Subsidies	88,015	109,048	108,673	1,505	88,920	3,149	1.7	3.5
Grants in Aid	76,627	70,827	63,626	2,544	81,675	4,503	3.3	5.5
Pensions and Gratuities	36,911	35,764	25,888	1,608	35,657	2,005	4.4	5.6
Others	5,284	3,580	2,668	11	13,709	25	0.2	0.2
Block Allocations	6,256	1,819	0	0	6,281	0	0.0	0.0
Unexpected	4,000	1,319	0	0	4,000	0	0.0	0.0
Others	2,256	500	0	0	2,281	0	0.0	0.0
Total Operating Recurrent Expenditure (A)	468,983	482,878	459,795	26,369	498,782	26,697	5.6	5.4
Acquisition of Assets and Works (B)	21,955	18,195	15,873	220	21,693	41	1.0	0.2
Acquisition of Assets	21,195	17,901	15,434	53	21,045	41	0.2	0.2
Acquisition of Land	759	293	439	167	647	0	22.0	0.0
Total - Augmented Operating Recurrent Expenditure (A+B):	490,937	501,072	475,667	26,589	520,475	26,738	5.4	5.1
Investments in Shares and Equities (C)	16,035	4,932	678	47	14,841	67	0.3	0.5
Share Capital	16,035	4,932	678	47	14,841	67	0.3	0.5
Foreign Financial Assests (F)	0	0	0	0	0	0	-	-
Total - Operating Capital Expenditure (B+C+F)	37,990	23,127	16,551	267	36,534	108	0.7	0.3
Total-Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	506,972	506,005	476,345	26,636	535,317	26,805	5.3	5.0

Appendix 4

Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2024-25					Fiscal Year 2025-26				
	Budget FY25	Revised Budget FY25	Actual FY25 July	Actual FY25 (up to July)	Actual FY25	Budget FY26	Actual FY26 (July)	Actual FY26 (up to July)	Actual FY25 (upto July) as % of Revised Budget FY25	Actual FY26 (upto July) as % Budget FY26
Sub-total = GPS	22,342.00	40,223.52	1.62	1.62	10,345.42	24,946.93	8.04	8.04	0.00	0.03
Parliament	2.25	0.03	0.00	0.00	0.00	0.20	0.00	0.00	0.00	0.00
Prime Minister's Office	3,606.15	2,178.74	0.04	0.04	1,126.69	2,527.43	0.11	0.11	0.00	0.00
Cabinet Division	16.87	23.78	0.00	0.00	21.59	20.24	0.00	0.00	0.00	0.00
Election Commission	436.80	425.82	0.34	0.34	136.36	229.05	3.19	3.19	0.08	1.39
Ministry of Public Administration	1,119.77	405.77	0.03	0.03	220.93	638.37	0.10	0.10	0.01	0.02
Public Service Commission	61.00	74.50	0.03	0.03	27.91	40.53	0.00	0.00	0.04	0.00
Finance Division	5,911.14	5,405.38	1.16	1.16	2,726.03	5,989.15	4.45	4.45	0.02	0.07
Internal Resources Division (IRD)	761.04	242.88	0.00	0.00	135.51	798.72	0.05	0.05	0.00	0.01
Financial Institutions Division	3,322.89	4,064.68	0.00	0.00	5,382.66	3,431.36	0.00	0.00	0.00	0.00
Economic Relations Division	48.78	45.58	0.01	0.01	38.77	15.25	0.05	0.05	0.02	0.33
Planning Division/2	6,395.46	26,608.40	0.00	0.00	31.86	10,816.77	0.00	0.00	0.00	0.00
Implementation Monitoring and Evaluation Division	127.00	123.65	0.00	0.00	102.85	113.89	0.00	0.00	0.00	0.00
Statistics and Informatics Division	364.38	451.48	0.00	0.00	391.88	199.38	0.09	0.09	0.00	0.05
Ministry of Foreign Affairs	168.47	172.83	0.00	0.00	2.40	126.59	0.00	0.00	0.00	0.00
Sub-total = LGRD	40,380.28	37,444.00	443.89	443.89	31,777.85	37,429.85	118.73	118.73	1.19	0.32
Local Government Division	38,807.88	36,164.73	443.89	443.89	30,643.79	36,101.12	118.73	118.73	1.23	0.33
Rural Development and Co-operatives Division	647.57	489.56	0.00	0.00	417.22	441.61	0.00	0.00	0.00	0.00
Ministry of Chittagong Hill Tracts Affairs	924.83	789.71	0.00	0.00	716.84	887.12	0.00	0.00	0.00	0.00
Sub-total = Defence	1,284.44	1,210.94	0.72	0.72	1,161.41	916.05	0.00	0.00	0.06	0.00
Ministry of Defence - Defence Services	1,284.44	1,210.94	0.72	0.72	1,161.41	916.05	0.00	0.00	0.06	0.00
Sub-total=POS	3,311.13	3,046.20	0.61	0.61	1,949.55	2,780.62	0.48	0.48	0.02	0.02
Law and Justice Division	156.21	178.21	0.00	0.00	130.36	202.79	0.05	0.05	0.00	0.03
Public Security Division	1,707.91	1,636.94	0.00	0.00	615.51	1,224.07	0.00	0.00	0.00	0.00
Legislative and Parliamentary Affairs Division	4.50	4.00	0.17	0.17	3.55	5.00	0.07	0.07	4.34	1.34
Anti Corruption Commission	12.00	9.96	0.00	0.00	9.25	12.71	0.00	0.00	0.00	0.00
Security Services Division	1,430.51	1,217.09	0.44	0.44	1,190.88	1,336.05	0.36	0.36	0.04	0.03
Sub-total = Edu	50,580.85	36,645.59	179.44	179.44	25,556.91	46,085.42	254.99	254.99	0.49	0.55
Ministry of Primary and Mass Education	16,135.52	12,764.01	57.90	57.90	7,429.02	11,398.16	1.42	1.42	0.45	0.01
Secondary and Higher Education Division	15,541.50	8,416.58	6.96	6.96	6,846.28	17,113.05	112.01	112.01	0.08	0.65
Ministry of Science and Technology	12,886.70	12,129.62	1.01	1.01	8,939.72	12,154.53	123.26	123.26	0.01	1.01
Information and Communication Technology Division	2,448.66	1,635.79	113.45	113.45	1,250.40	1,739.32	6.95	6.95	6.94	0.40
Technical and Madrasah Education Division	3,568.47	1,699.58	0.12	0.12	1,091.50	3,680.36	11.35	11.35	0.01	0.31
Sub-total = Health	20,190.19	7,949.98	34.36	34.36	2,407.70	17,519.57	7.39	7.39	0.43	0.04
Health Services Division	13,741.33	5,667.82	34.36	34.36	1,996.03	11,617.17	7.38	7.38	0.61	0.06
Medical Education and Family Welfare Division	6,448.86	2,282.16	0.00	0.00	411.68	5,902.40	0.01	0.01	0.00	0.00
Sub-total = SSW	9,972.86	8,042.25	3.87	3.87	6,356.95	6,896.81	35.36	35.36	0.05	0.51
Ministry of Social Welfare	975.58	445.17	0.70	0.70	391.32	734.18	0.05	0.05	0.16	0.01
Ministry of Women and Children Affairs	874.94	733.63	1.96	1.96	515.30	418.55	0.07	0.07	0.27	0.02
Ministry of Food	1,299.52	1,376.05	0.03	0.03	1,304.82	284.28	3.35	3.35	0.00	1.18
Ministry of Disaster Management and Relief	5,327.99	4,556.00	1.16	1.16	3,604.11	4,626.89	31.89	31.89	0.03	0.69
Ministry of Liberation Affairs	1,494.83	931.40	0.02	0.02	541.40	832.91	0.00	0.00	0.00	0.00
Sub-total = HCS	4,945.97	3,350.95	0.00	0.00	2,627.22	3,031.81	28.25	28.25	0.00	0.93
Ministry of Housing and Public Works	4,945.97	3,350.95	0.00	0.00	2,627.22	3,031.81	28.25	28.25	0.00	0.93
Sub-total = RCRA	4,047.10	2,779.63	0.42	0.42	2,417.75	3,771.53	2.16	2.16	0.02	0.06
Ministry of Information	256.44	285.36	0.00	0.00	192.58	205.34	0.01	0.01	0.00	0.00
Ministry of Cultural Affairs	324.32	296.79	0.18	0.18	152.64	336.64	0.02	0.02	0.06	0.01
Ministry of Religious Affairs	2,232.26	1,569.53	0.00	0.00	1,568.34	1,789.18	0.00	0.00	0.00	0.00
Ministry of Youth and Sports	1,234.08	627.95	0.24	0.24	504.19	1,440.37	2.14	2.14	0.04	0.15
Sub-total = FE	30,174.29	22,574.94	759.12	759.12	23,406.28	22,369.94	0.00	0.00	3.36	0.00
Energy and Mineral Resources Division	997.59	968.50	0.00	0.00	911.32	2,086.32	0.00	0.00	0.00	0.00

Ministry/Divisions	Fiscal Year 2024-25					Fiscal Year 2025-26				
	Budget FY25	Revised Budget FY25	Actual FY25 July	Actual FY25 (up to July)	Actual FY25	Budget FY26	Actual FY26 (July)	Actual FY26 (up to July)	Actual FY25 (upto July) as % of Revised Budget FY25	Actual FY26 (upto July) as % Budget FY26
Power Division	29,176.70	21,606.44	759.12	759.12	22,494.96	20,283.62	0.00	0.00	3.51	0.00
Sub-total = Agr	19,828.16	17,201.78	21.10	21.10	15,573.92	18,395.66	339.86	339.86	0.12	1.85
Ministry of Agriculture	6,423.92	3,875.45	17.86	17.86	3,433.00	6,332.89	77.44	77.44	0.46	1.22
Ministry of Fisheries and Livestock	2,393.94	2,008.24	2.94	2.94	1,611.40	1,489.40	16.92	16.92	0.15	1.14
Ministry of Environment and Forest	1,402.53	618.74	0.31	0.31	474.15	1,380.48	0.79	0.79	0.05	0.06
Ministry of Land	920.68	487.64	0.00	0.00	160.47	703.03	0.09	0.09	0.00	0.01
Ministry of Water Resources	8,687.09	10,211.72	0.00	0.00	9,894.91	8,489.86	244.63	244.63	0.00	2.88
Sub-total = IES	4,126.56	2,499.57	0.11	0.11	1,871.22	2,714.58	47.26	47.26	0.00	1.74
Ministry of Commerce	631.03	180.38	0.01	0.01	132.85	290.61	0.02	0.02	0.01	0.01
Ministry of Labour and Employment	248.36	167.22	0.09	0.09	70.79	218.73	0.00	0.00	0.05	0.00
Ministry of Industries	2,150.26	1,169.07	0.00	0.00	937.47	1,553.82	47.09	47.09	0.00	3.03
Ministry of Expatriates' Welfare and Overseas Employment	760.78	720.18	0.00	0.00	478.37	403.72	0.00	0.00	0.00	0.00
Ministry of Textiles and Jute	336.13	262.72	0.02	0.02	251.74	247.70	0.15	0.15	0.01	0.06
Sub-total = GPS	70,267.47	48,624.23	292.45	292.45	31,276.24	58,749.81	487.21	487.21	0.60	0.83
Road Transport and Highways Division	32,042.43	18,624.61	288.36	288.36	13,706.01	32,329.57	169.89	169.89	1.55	0.53
Ministry of Railways	13,725.64	10,227.61	1.09	1.09	2,979.80	7,714.99	5.70	5.70	0.01	0.07
Ministry of Shipping	10,373.45	7,930.97	0.00	0.00	6,786.14	9,387.62	72.43	72.43	0.00	0.77
Ministry of Civil Aviation and Tourism	5,632.25	4,822.79	0.00	0.00	2,848.52	2,400.57	0.00	0.00	0.00	0.00
Posts and Telecommunications Division	1,184.87	1,169.71	0.00	0.00	842.68	904.81	0.26	0.26	0.00	0.03
Bridges Division	7,308.83	5,848.54	3.00	3.00	4,113.10	6,012.25	238.94	238.94	0.05	3.97
Total Development Revenue Expenditure	281,451.31	231,593.58	1,737.72	1,737.72	156,728.43	245,608.57	1,329.75	1,329.75	0.75	0.54

Appendix 5 Revenue Collection

(In Crore Taka)

Description	Actual FY24	Fiscal Year 2024-25					Fiscal Year 2025-26		
		Budget FY25	Revised Budget FY25	Actual FY25 (July)	Actual FY25 (up to July)	Actual FY25	Budget FY26	Actual FY26 (July)	Actual FY26 (up to July)
Tax Revenue (a+b)	369,318.4	494,999.0	477,999.6	22,049.3	22,049.3	376,875.0	517,999.9	27,672.2	27,672.2
a. NBR	361,452.3	480,000.0	463,500.1	21,480.9	21,480.9	368,714.6	499,001.3	26,881.8	26,881.8
a.1 Income	122,976.0	175,620.0	169,000.0	4,951.0	4,951.0	127,090.0	182,001.0	5,992.1	5,992.1
a.2 VAT	139,290.4	182,782.7	178,586.1	10,580.8	10,580.8	138,524.4	188,518.6	12,288.4	12,288.4
a.3 Supplementary	53,718.8	64,278.5	60,444.2	2,454.0	2,454.0	57,053.8	68,244.1	4,669.5	4,669.5
a.4 Import	38,631.7	49,464.0	47,766.0	3,182.3	3,182.3	38,488.2	51,437.9	3,601.9	3,601.9
a.4 Export	0.1	70.0	68.0	0.0	0.0	0.3	78.2	0.0	0.0
a.5 Excise	4,420.4	5,804.9	5,140.7	151.4	151.4	5,330.0	6,091.2	161.2	161.2
a.6 Other Taxes	2,414.9	1,980.1	2,495.1	161.3	161.3	2,228.0	2,630.3	168.7	168.7
b. Non-NBR	7,866.1	14,999.0	14,499.5	568.4	568.4	8,160.4	18,998.7	790.4	790.4
b.1 Narcotics & Liquor	589.1	500.0	500.0	46.1	46.1	727.8	849.6	45.7	45.7
b.2 Vehicles	1,790.4	1,500.0	1,500.0	95.5	95.5	1,742.7	2,000.0	139.2	139.2
b.3 Land Revenue	1,096.0	2,250.0	2,250.0	83.4	83.4	1,002.4	2,722.9	106.3	106.3
b.4 Stamp Duty	3,705.7	9,999.5	9,502.5	315.0	315.0	3,860.6	11,885.2	410.9	410.9
b.5 Surcharge	684.9	749.6	747.1	28.4	28.4	827.0	1,541.0	88.4	88.4
c. Non-tax Revenue	42,581.4	46,003.0	40,001.4	3,837.0	3,837.0	59,201.6	45,999.4	3,341.6	3,341.6
c.1 Dividend and Profit	12,439.5	7,675.9	7,790.2	84.2	84.2	25,141.9	10,790.9	6.3	6.3
c.2 Interest	2,144.8	6,113.8	6,030.5	187.2	187.2	4,872.5	4,889.8	232.5	232.5
c.3 Administrative Fees and Charges	2,583.3	5,803.0	2,817.0	214.6	214.6	2,658.9	5,070.4	286.6	286.6
c.4 Fines, Penalties and Forfeiture	1,512.4	643.3	638.4	81.7	81.7	1,057.0	486.9	69.1	69.1
c.5 Receipts for Services Rendered	8,443.1	9,124.8	9,240.0	356.3	356.3	7,094.7	8,632.8	517.5	517.5
c.6 Rents, Leases and Recoveries	1,242.3	727.2	585.9	165.4	165.4	1,448.7	711.2	197.8	197.8
c.7 Tolls and Levies	982.3	1,915.1	1,917.1	90.7	90.7	978.2	1,709.1	93.8	93.8
c.8 Non-Commercial Sales	2,256.7	3,461.4	2,304.5	138.4	138.4	2,200.1	3,074.9	211.6	211.6
c.9 Other Non-Tax Revenue and Receipts	10,793.4	10,432.3	8,575.6	2,514.6	2,514.6	13,535.9	10,527.4	1,528.7	1,528.7
c. 10 Capital Revenue	183.6	106.2	102.1	3.9	3.9	213.6	105.9	197.7	197.7
Total Revenue (a+b+c)	411,899.8	541,002.0	518,001.0	25,886.3	25,886.3	436,076.6	563,999.4	31,013.9	31,013.9
d. Tax-GDP Ratio (base 2015-16)	7.38	8.84	8.54	0.39	0.39	6.73	8.30	0.44	0.44
e. Revenue-GDP ratio (base 2015-16)	8.23	9.67	9.25	0.46	0.46	7.79	9.03	0.50	0.50

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 July/Actual FY24 up to July)*100	(Actual FY25 upto July/ Budget FY25)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	96.6	137.4	108.4	86.4	125.5	5.3
a. NBR	96.6	135.3	107.7	84.6	125.1	5.4
a.1 Income	96.2	143.2	107.7	29.1	121.0	3.3
a.2 VAT	97.7	136.1	105.6	31.8	116.1	6.5
a.3 Supplementary	94.0	119.6	112.9	13.1	190.3	6.8
a.4 Import	96.6	133.6	107.7	8.8	113.2	7.0
a.4 Export	97.1	29621.2	115.0	0.0	#DIV/0!	0.0
a.5 Excise	88.6	114.3	118.5	1.2	106.5	2.6
a.6 Other Taxes	126.0	118.1	105.4	0.5	104.5	6.4
b. Non-NBR	96.7	232.8	131.0	1.9	139.1	4.2
b.1 Narcotics & Liquor	100.0	116.7	169.9	0.2	99.2	5.4
b.2 Vehicles	100.0	114.8	133.3	0.4	145.8	7.0
b.3 Land Revenue	100.0	271.6	121.0	0.2	127.3	3.9
b.4 Stamp Duty	95.0	307.9	125.1	0.9	130.4	3.5
b.5 Surcharge	99.7	186.3	206.3	0.2	311.2	5.7
c. Non-tax Revenue	87.0	77.7	115.0	13.6	87.1	7.3
c.1 Dividend and Profit	101.5	42.9	138.5	5.8	7.5	0.1
c.2 Interest	98.6	100.4	81.1	1.1	124.2	4.8
c.3 Administrative Fees and Charges	48.5	190.7	180.0	0.6	133.5	5.7
c.4 Fines Penalties and Forfeiture	99.2	46.1	76.3	0.2	84.6	14.2
c.5 Receipts for Services Rendered	101.3	121.7	93.4	1.6	145.2	6.0
c.6 Rents Leases and Recoveries	80.6	49.1	121.4	0.3	119.6	27.8
c.7 Tolls and Levies	100.1	174.7	89.2	0.2	103.4	5.5
c.8 Non-Commercial Sales	66.6	139.8	133.4	0.5	152.9	6.9
c.9 Other Non-Tax Revenue and Receipts	82.2	77.8	122.8	3.1	60.8	14.5
c.10 Capital Revenue	96.2	49.6	103.7	0.0	5043.7	186.7
Total Revenue (a+b+c)	95.7	129.3	108.9	100.0	119.8	5.5

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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