

Monthly Report on Fiscal Position

September 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 September, 2025 in the current fiscal year (FY26) is 16.9 percent of the operating budget estimates. Actual development expenditure during the same period is 4.32 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. Upto September 2025 (FY26), 20.9 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (76.0 percent). In the same period, total NBR tax collection is 17.9 percent of the annual target.

The overall budget balance has been calculated and shown with or without grants. In FY26 (up to September 2025), overall balance (excluding grants) was a small surplus of around 0.19 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 FY25 (upto Septem)	Actual FY25	Actual FY25 (upto Septem) as % of Budget FY25	Actual FY25 as % of Revised 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 Septem)	Actual FY26 (up to Septem) as % of Budget FY26
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	153,434	148,225	9,525	125,421	6.2	84.6	161,141	105.0	108.7	128.5	17,179	10.7
LGRD	7,570	7,325	1,146	6,351	15.1	86.7	7,465	98.6	101.9	117.5	779	10.4
Defense	40,730	38,027	5,034	36,418	12.4	95.8	39,782	97.7	104.6	109.2	5,632	14.2
POS	30,208	28,675	5,036	27,227	16.7	94.9	30,762	101.8	107.3	113.0	5,505	17.9
Edu	60,575	62,467	10,943	56,931	18.1	91.1	64,572	106.6	103.4	113.4	12,447	19.3
Health	21,217	19,973	2,752	16,584	13.0	83.0	24,388	114.9	122.1	147.1	3,216	13.2
SSW	33,234	34,270	1,694	31,162	5.1	90.9	38,186	114.9	111.4	122.5	3,476	9.1
Housing	1,983	2,031	113	1,845	5.7	90.8	2,079	104.8	102.3	112.7	139	6.7
RCRA	2,654	2,684	285	2,309	10.7	86.1	2,768	104.3	103.2	119.9	488	17.6
F&E	142	129	18	96	12.9	74.1	150	105.5	116.0	156.6	20	13.2
Agri	27,503	27,366	1,932	26,436	7.0	96.6	27,872	101.3	101.9	105.4	7,803	28.0
IES	1,569	1,454	225	1,131	14.3	77.8	1,557	99.2	107.1	137.6	246	15.8
TC (Trn & Com)	12,652	11,873	1,557	10,007	12.3	84.3	12,594	99.5	106.1	125.8	1,709	13.6
Interest Payment	113,500	121,500	41,321	134,430	36.4	110.6	122,000	107.5	100.4	90.8	31,959	26.2
Total	506,972	506,001	81,580	476,347	16.1	94.1	535,317	105.6	105.8	112.4	90,597	16.9

Some of the noteworthy features are:

- For FY26, operating budget allocation was raised by 5.6 percent over the FY25 original budget estimate, 5.8 percent over the revised budget and 12.4 percent of actual expenditure;
- The overall operating expenditure upto September 2025 (FY26) is 16.9% of the allocated budget, which was 16.1% in the same period of the previous fiscal year (upto September 2024 in FY25) .
- During the period (upto September in FY26), spending in Agriculture has been the highest which is 28.0% of allocated budget followed by Interest Payment is 26.2%, Education is 19.3%, Public Order and Safety is 17.9%, Recreation, Culture & Religious Affairs is 17.6%. Sectors like Housing, Local Government & Rural Development, GPS, F&F, Health, TC, Defense, 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 September 2025)	31.3	22.1	1.9	8.6	35.3	0.8

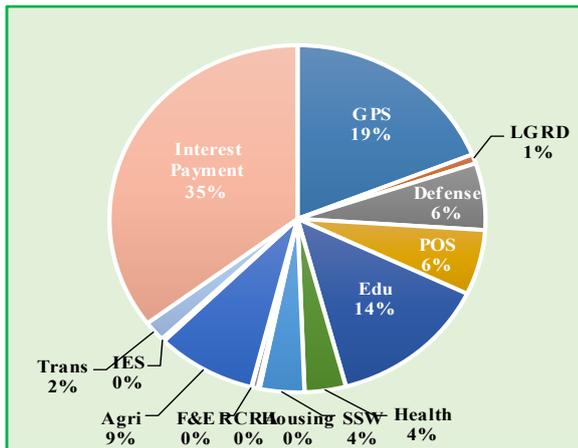
Note:

(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 FY25;
- Till September 2025 (FY26), among all categories expenditure on Interest payment, Administration & Social Infrastructure were in higher side.

1.1.3 Sectors' Share in Resource Utilization

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



- **Figure 1** shows the sector share (%) of total operating expenditure in FY26 (actual up to September).
- The largest share of resource utilization is in for Interest Payment (35 percent) followed by General Public Service (19 percent), Education (14 percent), Agriculture (09 percent), Defense (06 percent) and Public Order & Safety (06 percent).
- On the other hand, smallest allocations goes in the Fuel and Energy (0.02 percent) Housing (0.2 percent), IES (0.3 percent) and RCRA (0.5 percent) etc. sectors.

1.1.4 Sector-wise Utilization

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

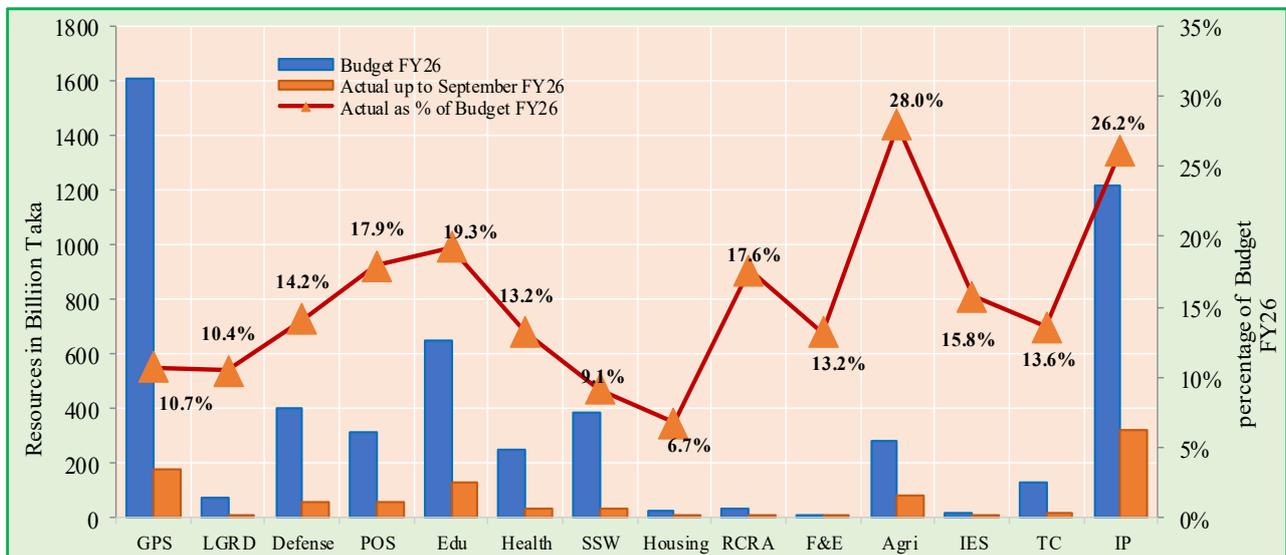


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. It shows each sector's utilization rate (actual as a percentage of budget allocation). Broadly, up to September 2025 of FY26, Agriculture (28.0%), Interest Payment (26.2%), Education (19.3%), POS (17.9%), RCRA (17.6%), etc. sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY26), actual spending (operating) up to September is 16.9 percent of the budget estimate, which was 16.1 percent of the original 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 September 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 September 2025)

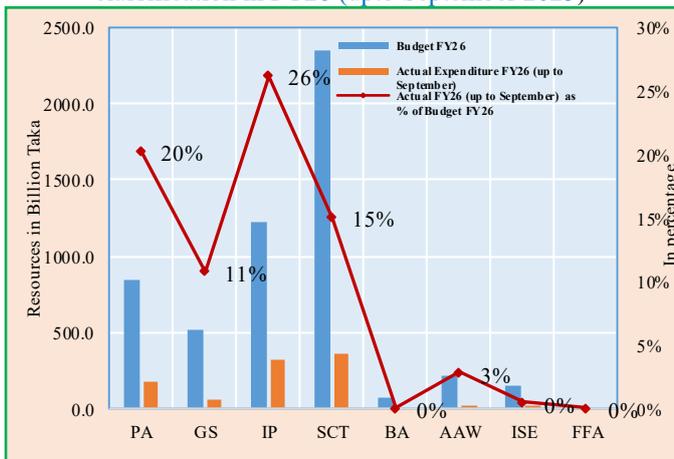
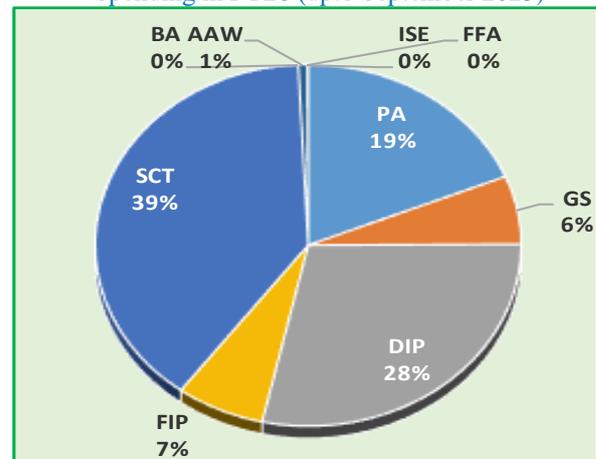


Figure 4: Share of Different Categories in Total Actual Spending in FY26 (upto September 2025)



For FY26, actual operating expenditure up to September 2025 was 16.9 percent of the operating budget estimate. The major categories were subsidies & cash transfers (39%), domestic interest payment (28%), 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

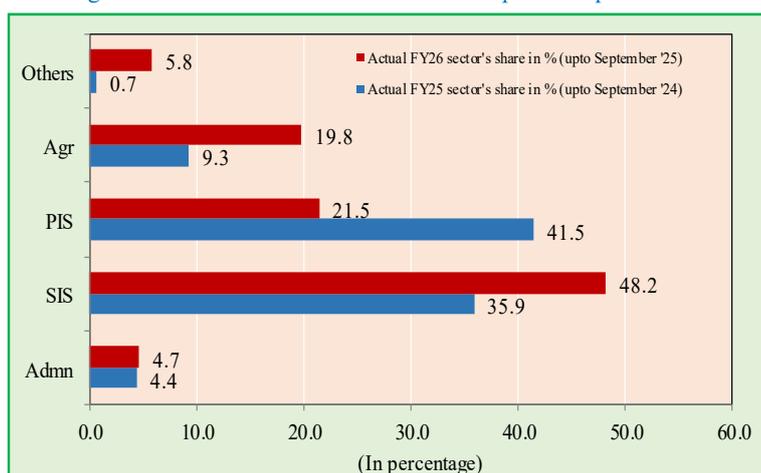
(IN CRORE TAKA)

	Year: 2024-25						Fiscal Year 2025-26					
	Budget FY25	Revised Budget FY25	Actual FY25 (upto Septem)	Actual FY25	Actual FY25 (upto Sep) as % of Budget FY25	Actual FY25 as % of Revised FY25	Budget FY26	Budget FY26 as % of Revised FY25	Budget FY26 as % of Actual FY25	Actual FY26 (upto Septem)	Actual FY26 (upto September) as % of Budget FY26	Actual FY26 sector's share in % (up to September)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	22,342	40,224	455	10,345	2.04	25.72	24,947	62.02	241.14	476	1.91	4.49
LGRD	40,380	37,444	1,722	31,778	4.27	84.87	37,430	99.96	117.79	1,724	4.61	16.26
Defence	1,284	1,211	11	1,161	0.82	95.91	916	75.65	78.87	1	0.15	0.01
POS	3,311	3,046	13	1,950	0.39	64.00	2,781	91.28	142.63	15	0.56	0.15
Edu	50,581	36,646	1,490	25,534	2.95	69.68	46,085	125.76	180.48	2,902	6.30	27.36
Health	20,190	7,950	348	2,408	1.72	30.29	17,520	220.37	727.65	77	0.44	0.73
SSW	9,973	8,042	146	6,357	1.46	79.04	6,897	85.76	108.49	192	2.78	1.81
HCS	4,946	3,351	175	2,627	3.54	78.40	3,032	90.48	115.40	219	7.22	2.07
RCRA	4,047	2,780	617	2,418	15.26	86.98	3,772	135.68	155.99	316	8.38	2.98
FE	30,174	22,575	2,312	23,406	7.66	103.68	22,370	99.09	95.57	276	1.24	2.61
AFL	19,828	17,202	1,005	15,574	5.07	90.54	18,396	106.94	118.11	2,102	11.43	19.82
IES	4,127	2,500	350	1,871	8.49	74.86	2,715	108.60	145.07	304	11.21	2.87
TC	70,267	48,624	2,174	31,276	3.09	64.32	58,750	120.82	187.84	1,999	3.40	18.85
Total	281,451	231,594	10,819	156,706	3.84	67.66	245,609	106.05	156.73	10,604	4.32	100.00

- Up to September 2025, actual expenditure is 4.32 percent of the development budget of FY26. The actual outturn for the same period of the previous fiscal year was about 3.84 percent of the budget FY25.
- During this period, AFL (11.43 percent), IES (11.21 percent), RCRA (8.38 percent), HCS (7.22 percent), Education (6.3 percent), etc. sector made the highest utilization of allocated resources.
- Sectors with largest share of actual expenditure for FY26 (up to September 2025) are Education, Agriculture, Tranport & Communication, LGRD, GPS, etc.

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 September, 2025 is presented in **Figure 5**.
- From the graph it appears that up to September, 2025 the maximum share of spending went to Social Infrastructure 48.2%, Physical Infrastructure 21.5%, followed by Agriculture 19.8%.

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

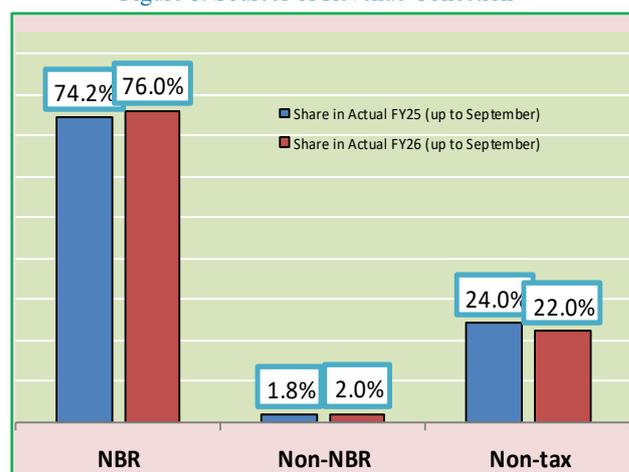
Table 4: Revenue Collection Position

(In Crore Taka)

Description	Fiscal Year 2024-25							Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25 (upto Septem)	Actual FY25 (upto Septem)	Actual FY25	Actual FY25 (upto Septem)	Actual FY25 as % of Revised Budget FY25	Budget FY26	Actual FY26 (Septem)	Actual FY26 (upto Septem)	Actual FY26 as % of Budget FY26
Tax Revenue (a+b)	494,999	478,000	30,733	75,939	376,875	15.3	78.8	518,000	36,690	91,709	17.7
a. NBR	480,000	463,500	30,022	74,153	368,715	15.4	79.6	499,001	35,867	89,393	17.9
a.1 Income	175,620	169,000	11,751	23,267	127,090	13.2	75.2	182,001	13,346	27,542	15.1
a.2 VAT	182,783	178,586	10,461	30,633	138,524	16.8	77.6	188,519	13,157	36,142	19.2
a.3 Supplementary Duty	64,278	60,444	4,231	9,873	57,054	15.4	94.4	68,244	4,567	13,654	20.0
a.4 Import	49,464	47,766	3,220	9,402	38,488	19.0	80.6	51,438	4,395	10,925	21.2
a.5 Export duty	70	68	0	0	0	0.1	0.4	78	0	0	0.0
a.6 Excise	5,805	5,141	148	440	5,330	7.6	103.7	6,091	200	563	9.2
a.7 Other Taxes	1,980	2,495	211	539	2,228	27.2	89.3	2,630	203	567	21.6
b. Non-NBR	14,999	14,500	711	1,785	8,160	11.9	56.3	18,999	823	2,316	12.2
c. Non-tax Revenue	46,003	40,001	2,687	23,960	59,179	52.1	147.9	45,999	4,650	25,913	56.3
Total Revenue (a + b + c)	541,002	518,001	33,420	99,899	436,054	18.5	84.2	563,999	41,341	117,622	20.9
d. Tax-GDP Ratio (base 2015-16)	8.84	8.61	0.55	1.37	6.79	-	-	8.30	0.59	1.47	-
e. Rev.-GDP Ratio (base 2015-16)	9.67	9.33	0.60	1.80	7.85	-	-	9.03	0.66	1.88	-

- Actual revenue collection in FY25 was 7.85 percent of GDP and 84.2 percent of the revised budget FY25. 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 29.34 percent higher than the actual revenue collection in FY25.
- In FY26 (up to September 2025), total revenue collection increased by 17.7 percent compared to the corresponding period of the previous fiscal year (FY25) and achievement against annual target is 20.9 percent.
- Actual tax revenue in FY25 was 6.79 percent of GDP and 78.8 percent of the revised budget of FY25. In FY26, tax-GDP ratio is targeted at 8.30 percent and slightly lower than the revised estimate for FY25 (8.61 percent) but higher than the actual ratio in FY25 (6.79 percent).
- ❖ In FY26 (upto September 2025), major share of the government revenue comes from NBR sources (76.0 percent) .
- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue were 20.55 percent and 29.7 percent respectively.
- ❖ On the other hand, non-tax revenue collection also increased by 8.15 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 September 2025 were 17.7 and 56.3 percent respectively.

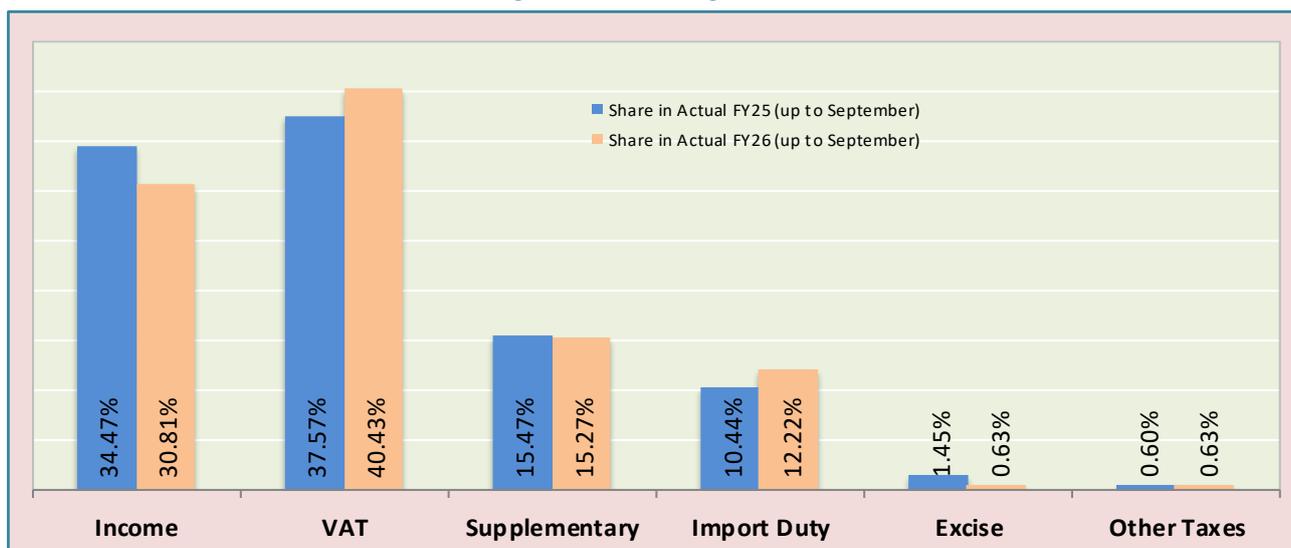
Figure 6: Sources of Revenue Collection



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 FY26 (up to September 2025), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.43 percent was collected from VAT, 30.81 percent from Income Tax, 15.27 percent from Supplementary Duty, 12.22 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		
	Budget FY25	Revised FY25	Actual FY25 (Septem)	Actual FY25 (upto Septem)	Actual FY25	Budget FY26	Actual FY26 (Septem)	Actual FY26 (upto Septem)
1	2	3	4	5	6	7	8	10
Revenues	541,002	518,001	33,420	99,899	436,119	564,000	41,207	117,013
Tax Revenue	494,999	478,000	30,733	75,939	376,945	518,000	37,015	92,166
Non-Tax Revenue	46,003	40,001	2,687	23,960	59,175	45,999	4,192	24,846
Foreign Grants	4,400	4,400	0	768	4,817	5,000	11	723
Revenue and Foreign Grants	545,402	522,401	33,420	100,667	440,937	569,000	41,218	117,736
Operating Expenditure	506,971	506,002	28,864	81,580	476,347	535,317	37,129	90,597
Net Outlay for Food Account Operation	119	1,008	1,278	4,187	691	683	757	4,569
Loans & Advances (Net)	8,457	5,391	-464	-1,036	-155	8,391	-674	-694
Development Expenditure	281,453	231,599	6,408	10,819	156,706	245,609	5,413	10,604
Development Prog. financed from Rev. Budget	5,943	4,653	26	42	3,136	5,303	45	69
Non-ADP Project	7,627	8,371	0	0	7,478	7,751	0	0
Annual Development Programme	265,000	216,000	6,383	10,777	144,334	230,000	5,363	10,530
Non-ADP FFW and Transfer	2,884	2,575	0	0	1,758	2,555	5	5
Total Expenditure	797,000	743,999	36,086	95,550	633,589	789,999	42,626	105,076
Overall Balance (Including Grants)	-251,598	-221,598	-2,666	5,117	-192,652	-220,999	-1,409	12,660
(In percent of GDP, base 2015-16)	-4.49	-3.99	-0.05	0.09	-3.47	-3.54	-0.02	0.20
Overall Balance (Excluding Grants)	-255,998	-225,998	-2,666	4,349	-197,469	-225,999	-1,419	11,937
(In percent of GDP, base 2015-16)	-4.57	-4.07	-0.05	0.08	-3.56	-3.62	-0.02	0.19

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

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

- 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 September, 2025 (excluding grants) witnesses a positive value which was 0.19 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.

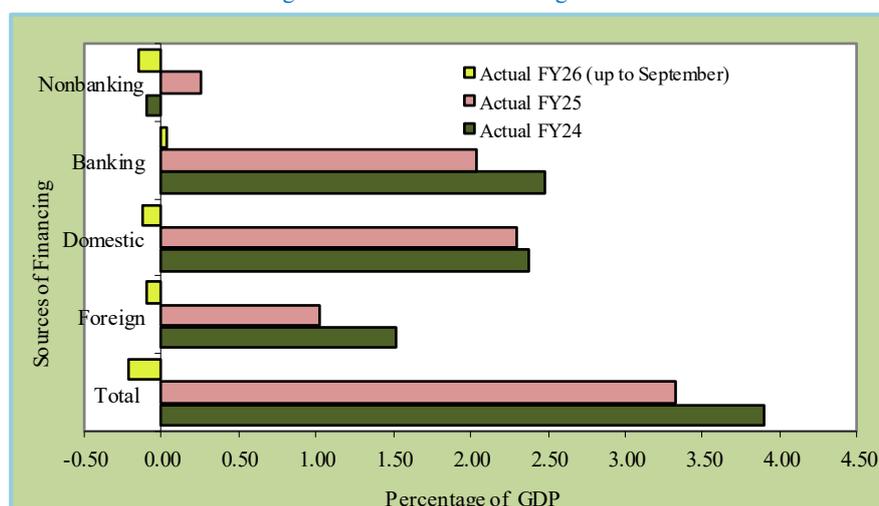
Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2024-25					Year: 2025-26		
	Budget FY25	Revised FY25	Actual FY25 (Septem)	Actual FY25 (upto Septem)	Actual FY25	Budget FY26	Actual FY26 (September)	Actual FY26 (upto September)
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	90,700	104,600	-151	-3,102	57,349	96,000	-1,188	-6,242
1.1 Foreign Borrowing	127,200	138,100	1,597	4,034	88,184	135,000	2,586	4,618
1.2 Amortization	-36,500	-33,500	-1,748	-7,136	-30,835	-39,000	-3,774	-10,860
2.0 Domestic Borrowing	160,900	117,000	3,630	-530	128,573	125,000	2,135	-7,477
2.1 Borrowing from Banking System (Net)	137,500	99,000	898	-1,064	114,161	104,000	5,277	1,850
2.1.1 Long-Term Debt (Net)	72,682	114,163	17,355	25,330	122,202	120,000	3,099	4,773
2.1.2 Short-Term Debt (Net)	64,818	-15,163	-16,456	-26,394	-8,041	-16,000	2,178	-2,924
2.2 Non-Bank Borrowing (Net)	23,400	18,000	2,731	534	14,412	21,000	-3,142	-9,327
2.2.1 National Savings Schemes (Net)	15,400	14,000	4,558	9,939	3,401	12,500	556	1,015
2.2.2 Others	8,000	4,000	-1,826	-9,405	11,011	8,500	-3,699	-10,342
Total - Financing:	251,600	221,600	3,479	-3,632	185,922	221,000	947	-13,719
(In percent of GDP) (base: 2015-16):	4.49	3.99	0.06	-0.07	3.35	3.54	0.02	-0.22

Figure 8: Sources of Financing Deficit

- For FY26 (upto September 2025), both net foreign borrowing and domestic borrowing are negative indicating net repayments to external and domestic sources;
- Over all, total financing is negative in the same period which is -0.22 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 (September)	Actual FY25 (up to September)	Actual FY25	Budget FY26	Actual FY26 (September)	Actual FY26 (up to September)
General Public Services	153,434	148,225	3,520	9,525	125,421	161,141	8,056	17,179
LGRD	7,570	7,325	786	1,146	6,351	7,465	443	779
Defence	40,730	38,027	1,853	5,034	36,418	39,782	2,224	5,632
Public Order and safety	30,208	28,675	1,670	5,036	27,227	30,762	2,053	5,505
Education & technology	60,575	62,467	3,443	10,943	56,931	64,572	4,215	12,447
Health	21,217	19,973	1,094	2,752	16,584	24,388	1,290	3,216
Social Security and Welfare	33,234	34,270	495	1,694	31,162	38,186	1,636	3,476
Housing	1,983	2,031	42	113	1,845	2,079	56	139
Recreation, Culture and Religious Affairs	2,654	2,684	108	285	2,309	2,768	113	488
Fuel and Energy	142	129	5	18	96	150	6	20
Agriculture	27,503	27,366	957	1,932	26,436	27,872	4,031	7,803
Industrial & Economic Services	1,569	1,454	57	225	1,131	1,557	58	246
Transport and Communication	12,652	11,873	692	1,557	10,007	12,594	833	1,709
Interest Payment	113,500	121,500	14,142	41,321	134,430	122,000	12,117	31,959
Total – Operating Expenditure	506,972	506,001	28,864	81,580	476,347	535,317	37,129	90,597

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 (September)	Actual FY25 (up to September)	Actual FY25	Budget FY26	Actual FY26 (September)	Actual FY26 (upto September)	Actual FY26 (up to September) as % Budget FY26
Sub-total = GPS	153,434	148,225	3,520	9,525	125,421	161,141	8,056	17,179	10.7
Office of the President	33	31	1	6	24	34	1	6	17.5
Parliament	345	154	8	36	117	232	7	17	7.2
Prime Minister's Office	994	879	80	178	767	1,029	58	165	16.0
Cabinet Division	105	87	2	8	49	96	4	9	9.6
Election Commission	793	716	108	137	536	2,727	24	64	2.4
Ministry of Public Administration	4,137	3,740	130	429	2,388	4,261	169	499	11.7
Public Service Commission	105	97	3	10	65	108	8	18	16.5
Finance Division	141,591	137,846	2,988	8,239	118,365	147,666	7,546	15,794	10.7
Internal Resources Division	2,456	1,973	132	266	1,458	2,327	179	353	15.2
Financial Institutions Division	95	89	12	16	76	90	3	22	24.3
Economic Relations Division	759	789	3	58	752	569	3	78	13.7
Planning Division/2	97	84	4	15	70	89	5	16	18.0
Implementation, Monitoring and Evaluation Division	68	65	2	4	57	69	2	5	7.7
Statistics and Informatics Division	298	251	12	29	174	268	15	35	13.0
Ministry of Foreign Affairs	1,557	1,424	34	94	522	1,577	31	98	6.2
Sub-total = LGRD	7,570	7,325	786	1,146	6,351	7,465	443	779	10.4
Local Government Division	6,397	6,192	761	1,069	5,270	6,332	406	644	10.2
Rural Development and Co-operatives Division	699	619	24	73	574	658	30	126	19.2
Ministry of Chittagong Hill Tracts Affairs	475	514	1	5	507	475	7	8	1.8
Sub-total = Defence	40,730	38,027	1,853	5,034	36,418	39,782	2,224	5,632	14.2
Ministry of Defence - Defence Services	38,798	36,169	1,790	4,847	34,455	37,812	2,115	5,381	14.2
Ministry of Defence - Others Services	1,886	1,816	61	183	1,927	1,923	107	245	12.7
Armed Forces Division	46	43	2	5	36	47	2	6	12.9
Sub-total = POS	30,208	28,675	1,670	5,036	27,227	30,762	2,053	5,505	17.9
Supreme Court	248	252	15	39	224	250	16	42	16.9
Law and Justice Division	1,866	1,744	84	402	1,421	1,812	109	271	15.0
Public Security Division	25,169	23,997	1,413	4,136	23,360	25,777	1,699	4,658	18.1
Legislative and Parliamentary Affairs Division	40	48	1	7	38	42	2	9	21.0
Anti Corruption Commission	179	154	7	19	119	178	12	25	14.2
Security Services Division	2,706	2,480	150	432	2,065	2,702	215	500	18.5
Sub-total = Edu	60,575	62,467	3,443	10,943	56,931	64,572	4,215	12,447	19.3
Ministry of Primary and Mass Education	22,684	22,359	1,475	3,842	18,460	24,005	1,668	4,283	17.8
Secondary and Higher Education Division	28,567	30,817	1,380	5,436	29,651	30,450	1,493	5,783	19.0
Ministry of Science and Technology	686	669	48	54	595	714	2	130	18.2
Information and Communication Technology Division	424	368	6	40	219	405	10	55	13.7
Technical and Madrasah Education Division	8,215	8,254	534	1,570	8,006	8,998	1,042	2,196	24.4
Sub-total = Health	21,217	19,973	1,094	2,752	16,584	24,388	1,290	3,216	13.2
Health Services Division	16,384	15,448	856	2,113	12,728	19,405	1,009	2,498	12.9
Medical Education and Family Welfare Division	4,834	4,525	238	639	3,856	4,984	280	717	14.4
Sub-total = SSW	33,234	34,270	495	1,694	31,162	38,186	1,636	3,476	9.1
Ministry of Social Welfare	11,894	11,732	48	171	11,258	13,257	47	243	1.8
Ministry of Women and Children Affairs	4,347	4,306	29	59	4,114	4,659	24	167	3.6
Ministry of Food	5,338	6,486	2	13	6,540	8,038	973	1,219	15.2
Ministry of Disaster Management and Relief	5,675	5,555	22	48	3,154	5,735	22	47	0.8
Ministry of Liberation Affairs	5,980	6,191	395	1,403	6,094	6,497	570	1,799	27.7
Sub-total = HCS	1,983	2,031	42	113	1,845	2,079	56	139	6.7

Ministries/Division	Fiscal Year 2024-25					Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)	Actual FY25	Budget FY26	Actual FY26 (September)	Actual FY26 (upto September)	Actual FY26 (up to September) as % Budget FY26
Ministry of Housing and Public Works	1,983	2,031	42	113	1,845	2,079	56	139	6.7
Sub-total = RCRA	2,654	2,684	108	285	2,309	2,768	113	488	17.6
Ministry of Information	851	913	33	112	767	905	53	181	20.1
Ministry of Cultural Affairs	455	445	11	46	410	487	10	90	18.6
Ministry of Religious Affairs	370	373	29	34	333	394	4	57	14.4
Ministry of Youth and Sports	978	953	35	93	800	983	46	159	16.2
Sub-total = FE	142	129	5	18	96	150	6	20	13.2
Energy and Mineral Resources Division	89	85	4	12	67	92	4	12	13.6
Power Division	53	45	1	6	29	58	1	7	12.5
Sub-total = Agr	27,503	27,366	957	1,932	26,436	27,872	4,031	7,803	28.0
Ministry of Agriculture/3	20,790	20,821	726	1,188	20,456	20,891	3,776	7,030	33.7
Ministry of Fisheries and Livestock	1,894	1,850	89	209	1,743	1,903	108	238	12.5
Ministry of Environment and Forest	728	704	53	115	677	764	48	116	15.1
Ministry of Land	1,584	1,519	88	228	1,201	1,601	98	244	15.2
Ministry of Water Resources	2,507	2,472	1	191	2,359	2,714	1	175	6.5
Sub-total = IES	1,569	1,454	57	225	1,131	1,557	58	246	15.8
Ministry of Commerce	301	290	10	33	183	317	7	34	10.8
Ministry of Labour and Employment	214	179	10	26	141	219	13	31	14.0
Ministry of Industries	359	330	4	69	310	337	3	76	22.6
Ministry of Expatriates' Welfare and Overseas Employment	456	420	22	53	296	451	22	60	13.3
Ministry of Textiles and Jute	238	235	11	43	201	232	12	45	19.3
Sub-total = TC	12,652	11,873	692	1,557	10,007	12,594	833	1,709	13.6
Road Transport and Highways Division	6,101	5,434	72	123	4,203	6,166	205	286	4.6
Ministry of Railways	4,346	4,336	515	962	3,875	4,229	515	889	21.0
Ministry of Shipping	897	854	8	182	758	891	10	195	21.9
Ministry of Civil Aviation and Tourism	63	55	1	11	46	54	1	10	19.0
Posts and Telecommunications Division	1,235	1,189	96	278	1,123	1,243	102	327	26.3
Bridges Division	9	6	0	1	3	10	0	1	8.9
Sub-total = Interest	113,500	121,500	14,142	41,321	134,430	122,000	12,117	31,959	26.2
Domestic	93,000	99,500	13,250	38,185	116,617	100,000	8,721	25,878	25.9
Foreign	20,500	22,000	893	3,136	17,812	22,000	3,396	6,081	27.6
Total Operating Expenditure	506,972	506,001	28,864	81,580	476,347	535,317	37,129	90,597	16.9

Appendix 3

Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY25	Revised Budget FY25	Actual FY25	Actual FY25 (upto September)	Actual FY25 (up to September) as % of Budget FY25	Budget FY26	Actual FY26 (upto September)	Actual FY26 (up to September) as % of Budget FY26
1	2	3	4	5	6	7	8	9
Pay and Allowances	81,579	79,247	69,383	15,837	19.4	84,114	17,039	20.3
Pay of Officers	12,758	12,217	10,879	2,628	20.6	13,342	2,779	20.8
Pay of Establishment	29,403	28,675	25,937	6,360	21.6	30,001	6,638	22.1
Allowances	39,419	38,355	32,567	6,849	17.4	40,771	7,622	18.7
Goods and Services	45,586	45,867	40,427	4,710	10.3	51,202	5,526	10.8
Supplies and Services	33,589	33,555	29,128	3,886	11.6	38,589	4,852	12.6
Repairs Maintenance and Rehabilitation	11,996	12,312	11,300	824	6.9	12,614	674	5.3
Interest Payments	113,500	121,500	134,430	41,321	36.4	122,000	31,959	26.2
Domestic	93,000	99,500	116,617	38,185	41.1	100,000	25,878	25.9
Foreign	20,500	22,000	17,812	3,136	15.3	22,000	6,081	27.6
Subsidies and Incentives and Current Transfers	222,062	234,444	215,555	18,929	8.5	235,186	35,397	15.1
Subsidies	88,015	109,048	108,673	4,515	5.1	88,920	15,839	17.8
Grants in Aid	76,627	70,827	63,626	8,787	11.5	81,675	10,541	12.9
Pensions and Gratuities	36,911	35,764	25,888	5,439	14.7	35,657	6,613	18.5
Others	5,284	3,580	2,668	189	3.6	13,709	204	1.5
Block Allocations	6,256	1,819	0	0	0	6,281	0	0.0
Unexpected	4,000	1,319	0	0	0	4,000	0	0.0
Others	2,256	500	0	0	0	2,281	0	0.0
Total Operating Recurrent Expenditure (A)	468,983	482,878	459,796	80,797	17.2	498,782	89,920	18.0
Acquisition of Assets and Works (B)	21,955	18,195	15,873	735	3.3	21,693	610	2.8
Acquisition of Assets	21,195	17,901	15,434	568	2.7	21,045	610	2.9
Acquisition of Land	759	293	439	167	22	647	0	0.0
Total - Augmented Operating Recurrent Expenditure (A+B):	490,937	501,072	475,668	81,532	16.6	520,475	90,530	17.4
Investments in Shares and Equities (C)	16,035	4,932	678	47	0.3	14,841	67	0.5
Share Capital	16,035	4,932	678	47	0.3	14,841	67	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	783	2.1	36,534	677	1.9
Total-Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	506,972	506,005	476,347	81,580	16.1	535,317	90,597	16.9

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 (September)	Actual FY25 (up to September)	Actual FY25	Actual FY25 (upto September) as % of Budget FY25	Budget FY26	Actual FY26 (September)	Actual FY26 (up to September)	Actual FY26 (upto September) as % Budget FY26
Sub-total = GPS	22,342.00	40,223.52	340.11	454.70	10,345.42	2.04	24,946.93	67.97	476.50	1.91
Parliament	2.25	0.03	0.00	0.00	0.00	0.00	0.20	0.00	0.00	0.00
Prime Minister's Office	3,606.15	2,178.74	286.82	291.27	1,126.69	8.08	2,527.43	8.05	307.03	12.15
Cabinet Division	16.87	23.78	0.00	0.00	21.59	0.00	20.24	0.00	0.00	0.01
Election Commission	436.80	425.82	6.16	12.64	136.36	2.89	229.05	7.07s	16.82	7.35
Ministry of Public Administration	1,119.77	405.77	5.14	87.58	220.93	7.82	638.37	1.99	41.73	6.54
Public Service Commission	61.00	74.50	0.09s	0.18	27.91	0.29	40.53s	0.70	0.80	1.97
Finance Division	5,911.14	5,405.38	20.27	31.55	2,726.03	0.53	5,989.15	45.02	68.86	1.15
Internal Resources Division (IRD)	761.04	242.88	0.29	0.38	135.51	0.05	798.72	0.48	0.96	0.12
Financial Institutions Division	3,322.89	4,064.68	8.71	8.71	5,382.66	0.26	3,431.36	0.00	32.91	0.96
Economic Relations Division	48.78	45.58	0.25	0.46	38.77	0.94	15.25	0.50	0.89	5.83
Planning Division/2	6,395.46	26,608.40	0.13	0.92	31.86	0.01	10,816.77	0.97	1.25	0.01
Implementation Monitoring and Evaluation Division	127.00	123.65	9.58	16.78	102.85	13.21	113.89	0.98	1.48	1.30
Statistics and Informatics Division	364.38	451.48	2.68	4.23	391.88	1.16	199.38	2.21	3.76	1.89
Ministry of Foreign Affairs	168.47	172.83	0.00	0.00	2.40	0.00	126.59	0.00	0.00	0.00
Sub-total = LGRD	40,380.28	37,444.00	617.09	1,722.48	31,777.85	4.27	37,429.85	1,120.54	1,723.71	4.61
Local Government Division	38,807.88	36,164.73	517.66	1,623.03	30,643.79	4.18	36,101.12	1,062.74	1,622.41	4.49
Rural Development and Co-operatives Division	647.57	489.56	94.40	94.43	417.22	14.58	441.61	45.30	88.80	20.11
Ministry of Chittagong Hill Tracts Affairs	924.83	789.71	5.02	5.02	716.84	0.54	887.12	12.50	12.50	1.41
Sub-total = Defence	1,284.44	1,210.94	8.40	10.56	1,161.41	0.82	916.05	0.45	1.36	0.15
Ministry of Defence - Defence Services	1,284.44	1,210.94	8.40	10.56	1,161.41	0.82	916.05	0.45	1.36	0.15
Sub-total=POS	3,311.13	3,046.20	10.73	13.07	1,949.55	0.39	2,780.62	12.49	15.50	0.56
Law and Justice Division	156.21	178.21	0.00	0.00	130.36	0.00	202.79	2.52	2.58	1.27
Public Security Division	1,707.91	1,636.94	2.59	2.74	615.51	0.16	1,224.07	1.13	1.16	0.09
Legislative and Parliamentary Affairs Division	4.50	4.00	0.10	0.48	3.55	10.56	5.00	0.09	0.27	5.46
Anti Corruption Commission	12.00	9.96	0.00	0.00	9.25	0.00	12.71	0.60	0.60	4.73
Security Services Division	1,430.51	1,217.09	8.04	9.86	1,190.88	0.69	1,336.05	8.14	10.89	0.82
Sub-total = Edu	50,580.85	36,645.59	943.31	1,490.22	25,534.43	2.95	46,085.42	1,527.63	2,901.76	6.30
Ministry of Primary and Mass Education	16,135.52	12,764.01	344.61	693.90	7,429.02	4.30	11,398.16	112.83	140.56	1.23
Secondary and Higher Education Division	15,541.50	8,416.58	539.69	578.68	6,823.79	3.72	17,113.05	387.63	942.05	5.50
Ministry of Science and Technology	12,886.70	12,129.62	12.83	28.14	8,939.72	0.22	12,154.53	894.00	1,536.19	12.64
Information and Communication Technology Division	2,448.66	1,635.79	22.63	144.07	1,250.40	5.88	1,739.32	55.88	124.80	7.18
Technical and Madrasah Education Division	3,568.47	1,699.58	23.55	45.45	1,091.50	1.27	3,680.36	77.28	158.16	4.30
Sub-total = Health	20,190.19	7,949.98	246.93	348.19	2,407.70	1.72	17,519.57	46.48	77.24	0.44
Health Services Division	13,741.33	5,667.82	210.86	312.11	1,996.03	2.27	11,617.17	24.16	54.89	0.47
Medical Education and Family Welfare Division	6,448.86	2,282.16	36.08	36.08	411.68	0.56	5,902.40	22.32	22.35	0.38
Sub-total = SSW	9,972.86	8,042.25	68.86	145.90	6,356.95	1.46	6,896.81	138.98	191.97	2.78
Ministry of Social Welfare	975.58	445.17	2.33	8.41	391.32	0.86	734.18	1.09	1.41	0.19
Ministry of Women and Children Affairs	874.94	733.63	39.81	92.35	515.30	10.55	418.55	49.85	50.49	12.06
Ministry of Food	1,299.52	1,376.05	0.15	6.24	1,304.82	0.48	284.28	15.46	23.01	8.09
Ministry of Disaster Management and Relief	5,327.99	4,556.00	19.83	31.09	3,604.11	0.58	4,626.89	38.74	80.57	1.74
Ministry of Liberation Affairs	1,494.83	931.40	6.74	7.82	541.40	0.52	832.91	33.84	36.49	4.38
Sub-total = HCS	4,945.97	3,350.95	175.15	175.28	2,627.22	3.54	3,031.81	184.00	219.04	7.22
Ministry of Housing and Public Works	4,945.97	3,350.95	175.15	175.28	2,627.22	3.54	3,031.81	184.00	219.04	7.22
Sub-total = RCRA	4,047.10	2,779.63	605.26	617.46	2,417.75	15.26	3,771.53	271.41	316.03	8.38
Ministry of Information	256.44	285.36	1.37	6.70	192.58	2.61	205.34	1.62	4.21	2.05
Ministry of Cultural Affairs	324.32	296.79	14.67	16.42	152.64	5.06	336.64	6.87	13.43	3.99
Ministry of Religious Affairs	2,232.26	1,569.53	583.41	583.41	1,568.34	26.14	1,789.18	255.25	278.62	15.57
Ministry of Youth and Sports	1,234.08	627.95	5.81	10.93	504.19	0.89	1,440.37	7.67	19.77	1.37
Sub-total = FE	30,174.29	22,574.94	1,532.72	2,312.26	23,406.28	7.66	22,369.94	241.17	276.31	1.24
Energy and Mineral Resources Division	997.59	968.50	19.11	19.11	911.32	1.92	2,086.32	0.01	0.02	0.00

Ministry/Divisions	Fiscal Year 2024-25						Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25 (September)	Actual FY25 (up to September)	Actual FY25	Actual FY25 (upto September) as % of Budget FY25	Budget FY26	Actual FY26 (September)	Actual FY26 (up to September)	Actual FY26 (upto September) as % Budget FY26
Power Division	29,176.70	21,606.44	1,513.61	2,293.15	22,494.96	7.86	20,283.62	241.16	276.29	1.36
Sub-total = Agr	19,828.16	17,201.78	584.21	1,005.07	15,574.39	5.07	18,395.66	735.28	2,101.92	11.43
Ministry of Agriculture	6,423.92	3,875.45	125.08	423.98	3,433.00	6.60	6,332.89	172.94	467.48	7.38
Ministry of Fisheries and Livestock	2,393.94	2,008.24	11.64	47.56	1,611.40	1.99	1,489.40	19.69	86.06	5.78
Ministry of Environment and Forest	1,402.53	618.74	6.80	11.16	474.61	0.80	1,380.48	2.22	5.03	0.36
Ministry of Land	920.68	487.64	1.03	2.15	160.47	0.23	703.03	37.12	41.21	5.86
Ministry of Water Resources	8,687.09	10,211.72	439.66	520.22	9,894.91	5.99	8,489.86	503.31	1,502.15	17.69
Sub-total = IES	4,126.56	2,499.57	196.03	350.44	1,871.22	8.49	2,714.58	32.70	304.24	11.21
Ministry of Commerce	631.03	180.38	0.82	1.03	132.85	0.16	290.61	0.14	0.16	0.06
Ministry of Labour and Employment	248.36	167.22	5.38	5.65	70.79	2.27	218.73	0.05	0.15	0.07
Ministry of Industries	2,150.26	1,169.07	168.82	312.12	937.47	14.52	1,553.82	11.00	273.12	17.58
Ministry of Expatriates' Welfare and Overseas Employment	760.78	720.18	18.45	27.71	478.37	3.64	403.72	9.51	9.70	2.40
Ministry of Textiles and Jute	336.13	262.72	2.57	3.94	251.74	1.17	247.70	12.00	21.11	8.52
Sub-total = GPS	70,267.47	48,624.23	1,079.66	2,173.65	31,276.24	3.09	58,749.81	1,034.21	1,998.55	3.40
Road Transport and Highways Division	32,042.43	18,624.61	169.26	867.40	13,706.01	2.71	32,329.57	308.23	664.96	2.06
Ministry of Railways	13,725.64	10,227.61	36.57	74.31	2,979.80	0.54	7,714.99	49.61	68.27	0.88
Ministry of Shipping	10,373.45	7,930.97	551.58	775.89	6,786.14	7.48	9,387.62	396.91	742.01	7.90
Ministry of Civil Aviation and Tourism	5,632.25	4,822.79	0.00	0.00	2,848.52	0.00	2,400.57	0.00	3.40	0.14
Posts and Telecommunications Division	1,184.87	1,169.71	102.26	214.95	84s2.68	18.14	904.81	22.26	22.54	2.49
Bridges Division	7,308.83	5,848.54	220.00	241.11	4,113.10	3.30	6,012.25	257.19	497.37	8.27
Total Development Revenue Expenditure	281,451.31	231,593.58	6,408.46	10,819.29	156,706.41	3.84	245,608.57	5,413.30	10,604.13	4.32

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 (September)	Actual FY25 (up to September)	Actual FY25	Budget FY26	Actual FY26 (September)	Actual FY26 (up to September)
Tax Revenue (a+b)	369,318.4	494,999.0	477,999.6	30,732.9	75,938.7	376,875.0	517,999.9	36,690.4	91,708.9
a. NBR	361,452.3	480,000.0	463,500.1	30,021.9	74,153.5	368,714.6	499,001.3	35,867.3	89,393.1
a.1 Income	122,976.0	175,620.0	169,000.0	11,750.6	23,266.9	127,090.1	182,001.0	13,345.6	27,541.9
a.2 VAT	139,290.4	182,782.7	178,586.1	10,461.3	30,632.7	138,524.3	188,518.6	13,156.9	36,142.3
a.3 Supplementary	53,718.8	64,278.5	60,444.2	4,231.0	9,873.5	57,053.8	68,244.1	4,567.1	13,653.9
a.4 Import	38,631.7	49,464.0	47,766.0	3,219.9	9,401.6	38,488.2	51,437.9	4,394.8	10,924.7
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	148.2	439.7	5,330.0	6,091.2	199.9	563.0
a.6 Other Taxes	2,414.9	1,980.1	2,495.1	211.0	539.1	2,228.0	2,630.3	203.0	567.2
b. Non-NBR	7,866.1	14,999.0	14,499.5	710.9	1,785.3	8,160.4	18,998.7	823.1	2,315.8
b.1 Narcotics & Liquor	589.1	500.0	500.0	64.3	155.7	727.8	849.6	11.8	67.2
b.2 Vehicles	1,790.4	1,500.0	1,500.0	171.1	345.1	1,742.7	2,000.0	146.9	423.4
b.3 Land Revenue	1,096.0	2,250.0	2,250.0	76.5	229.4	1,002.4	2,722.9	156.9	328.2
b.4 Stamp Duty	3,705.7	9,999.5	9,502.5	341.6	927.2	3,860.6	11,885.2	416.8	1,231.3
b.5 Surcharge	684.9	749.6	747.1	57.4	127.9	827.0	1,541.0	90.7	265.7
c. Non-tax Revenue	42,581.4	46,003.0	40,001.4	2,686.9	23,960.3	59,179.1	45,999.4	4,650.3	25,913.1
c.1 Dividend and Profit	12,439.5	7,675.9	7,790.2	129.7	15,871.8	25,141.9	10,790.9	153.7	14,887.4
c.2 Interest	2,144.8	6,113.8	6,030.5	252.3	532.1	4,872.5	4,889.8	338.7	737.9
c.3 Administrative Fees and Charges	2,583.3	5,803.0	2,817.0	230.6	606.6	2,658.9	5,070.4	287.5	824.9
c.4 Fines, Penalties and Forfeiture	1,512.4	643.3	638.4	61.3	225.6	1,057.0	486.9	73.7	220.9
c.5 Receipts for Services Rendered	8,443.1	9,124.8	9,240.0	445.1	1,126.0	7,094.7	8,632.8	627.7	1,534.0
c.6 Rents, Leases and Recoveries	1,242.3	727.2	585.9	88.4	408.7	1,448.7	711.2	156.6	469.1
c.7 Tolls and Levies	982.3	1,915.1	1,917.1	78.4	224.1	978.2	1,709.1	81.9	251.2
c.8 Non-Commercial Sales	2,256.7	3,461.4	2,304.5	197.5	429.0	2,200.1	3,074.9	230.5	646.7
c.9 Other Non-Tax Revenue and Receipts	10,793.4	10,432.3	8,575.6	1,198.1	4,511.4	13,513.4	10,527.4	2,188.8	5,186.3
c. 10 Capital Revenue	183.6	106.2	102.1	5.6	24.8	213.6	105.9	511.3	1,154.8
Total Revenue (a+b+c)	411,899.8	541,002.0	518,001.0	33,419.7	99,899.0	436,054.1	563,999.4	41,340.8	117,622.0
d. Tax-GDP Ratio (base 2015-16)	7.38	8.84	8.54	0.55	1.36	6.73	8.30	0.59	1.47
e. Revenue-GDP ratio (base 2015-16)	8.23	9.67	9.25	0.60	1.78	7.79	9.03	0.66	1.88

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 September/Actual FY24 up to September)*100	(Actual FY25 upto September/Budget FY25)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	96.6	137.4	108.4	86.4	120.8	17.7
a. NBR	96.6	135.3	107.7	84.6	120.6	17.9
a.1 Income	96.2	143.2	107.7	29.1	118.4	15.1
a.2 VAT	97.7	136.1	105.6	31.8	118.0	19.2
a.3 Supplementary	94.0	119.6	112.9	13.1	138.3	20.0
a.4 Import	96.6	133.6	107.7	8.8	116.2	21.2
a.4 Export	97.1	29621.2	115.0	0.0	20.6	0.0
a.5 Excise	88.6	114.3	118.5	1.2	128.0	9.2
a.6 Other Taxes	126.0	118.1	105.4	0.5	105.2	21.6
b. Non-NBR	96.7	232.8	131.0	1.9	129.7	12.2
b.1 Narcotics & Liquor	100.0	116.7	169.9	0.2	43.2	7.9
b.2 Vehicles	100.0	114.8	133.3	0.4	122.7	21.2
b.3 Land Revenue	100.0	271.6	121.0	0.2	143.1	12.1
b.4 Stamp Duty	95.0	307.9	125.1	0.9	132.8	10.4
b.5 Surcharge	99.7	186.3	206.3	0.2	207.7	17.2
c. Non-tax Revenue	87.0	77.7	115.0	13.6	108.2	56.3
c.1 Dividend and Profit	101.5	42.9	138.5	5.8	93.8	138.0
c.2 Interest	98.6	100.4	81.1	1.1	138.7	15.1
c.3 Administrative Fees and Charges	48.5	190.7	180.0	0.6	136.0	16.3
c.4 Fines Penalties and Forfeiture	99.2	46.1	76.3	0.2	97.9	45.4
c.5 Receipts for Services Rendered	101.3	121.7	93.4	1.6	136.2	17.8
c.6 Rents Leases and Recoveries	80.6	49.1	121.4	0.3	114.8	66.0
c.7 Tolls and Levies	100.1	174.7	89.2	0.2	112.1	14.7
c.8 Non-Commercial Sales	66.6	139.8	133.4	0.5	150.7	21.0
c.9 Other Non-Tax Revenue and Receipts	82.2	77.9	122.8	3.1	115.0	49.3
c.10 Capital Revenue	96.2	49.6	103.7	0.0	4647.9	1090.6
Total Revenue (a+b+c)	95.7	129.3	108.9	100.0	117.7	20.9

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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