

**Monthly Report on Fiscal Position**  
**August 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 01 July 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 August, 2025 in the current fiscal year (FY26) is 10.0 percent of the operating budget estimates. Actual development expenditure during the same period is 2.11 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 August 2025, 13.5 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (70.2 percent). In the same period, total NBR tax collection is 10.7 percent of the annual target.*

*The overall budget balance has been calculated and shown with or without grants. In FY26 (up to August 2025), overall balance (excluding grants) was a small surplus of around 0.21 percent of GDP.*

# MONTHLY REPORT ON FISCAL POSITION<sup>1</sup>

## 1.0 OPERATING EXPENDITURE

### 1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

#### 1.1.1 Sector-wise Allocation & Growth

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

Table 1: OPERATING Expenditure by Sector<sup>2</sup>

(In Crore Taka)

Sectors	Fiscal Year 2024-25						Fiscal Year 2025-26					
	Budget FY25	Revised Budget FY25	Actual Exp FY25 (up to Aug)	Actual Expenditure FY25	Actual FY25 (up to Aug) as % of Budget	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 August)	Actual FY26 (up to August) as % of Budget FY26
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	153,434	148,225	6,005	125,419	3.9	84.6	161,141	105.0	108.7	128.5	9,121	5.7
LGRD	7,570	7,325	361	6,351	4.8	86.7	7,465	98.6	101.9	117.5	336	4.5
Defense	40,730	38,027	3,182	36,418	7.8	95.8	39,782	97.7	104.6	109.2	3,407	8.6
POS	30,208	28,675	3,365	27,227	11.1	94.9	30,762	101.8	107.3	113.0	3,452	11.2
Edu	60,575	62,467	7,500	56,931	12.4	91.1	64,572	106.6	103.4	113.4	8,232	12.7
Health	21,217	19,973	1,658	16,584	7.8	83.0	24,388	114.9	122.1	147.1	1,926	7.9
SSW	33,234	34,270	1,199	31,162	3.6	90.9	38,186	114.9	111.4	122.5	1,841	4.8
Housing	1,983	2,031	71	1,845	3.6	90.8	2,079	104.8	102.3	112.7	83	4.0
RCRA	2,654	2,684	176	2,309	6.6	86.1	2,768	104.3	103.2	119.9	375	13.5
F&E	142	129	13	96	9.1	74.1	150	105.5	116.0	156.6	14	9.4
Agri	27,503	27,366	975	26,436	3.5	96.6	27,872	101.3	101.9	105.4	3,772	13.5
IES	1,569	1,454	168	1,131	10.7	77.8	1,557	99.2	107.1	137.6	188	12.1
TC	12,652	11,873	864	10,007	6.8	84.3	12,594	99.5	106.1	125.8	876	7.0
IP	113,500	121,500	27,179	134,430	23.9	110.6	122,000	107.5	100.4	90.8	19,842	16.3
<b>Total</b>	<b>506,972</b>	<b>506,001</b>	<b>52,716</b>	<b>476,345</b>	<b>10.4</b>	<b>94.1</b>	<b>535,317</b>	<b>105.6</b>	<b>105.8</b>	<b>112.4</b>	<b>53,467</b>	<b>10.0</b>

Some of the noteworthy features are:

- For FY26, budget allocation was raised by 5.6 percent over the FY25 original budget estimates, 5.8 percent over the FY25 revised budget, and 12.4 percent over the actual expenditure of FY25;
- Up to August 2025 of FY26, overall operating expenditure is 10.0% of the allocated budget. Spending in Interest Payment has been the highest which is 16.3% of allocated budget followed by Agriculture 13.5%, Recreation, Culture & Religious Affairs 13.5%, Education 12.7%, IES 12.1% and Public Order and Safety 11.2%. Sectors like Housing, Local Government & Rural Development, Social Security and Welfare, General Public Services, Transport and Communication, Health, Defense, Fuel and Energy, 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:

Table 2: Broad Sectorwise Allocation

<sup>1</sup> This report is based on data generated in the ibas++ system.

<sup>2</sup>Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

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 Exp FY26 (Up to Aug)	29.9	23.2	1.7	7.1	37.1	1.1

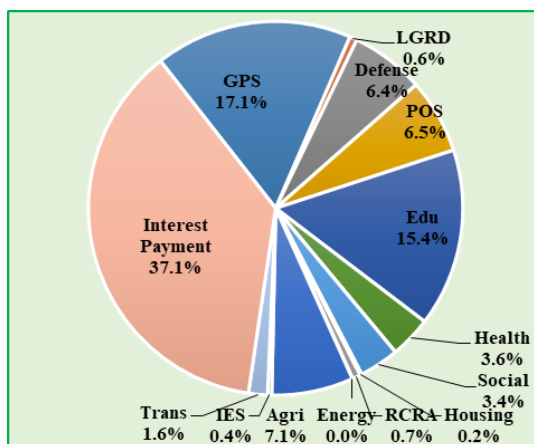
**Note:**

(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 FY26 budget, 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 August 2025, expenditures on interest payments, administration, and social infrastructure accounted for the largest shares across all expenditure categories.

### 1.1.3 Sectors' Share in Resource Utilization

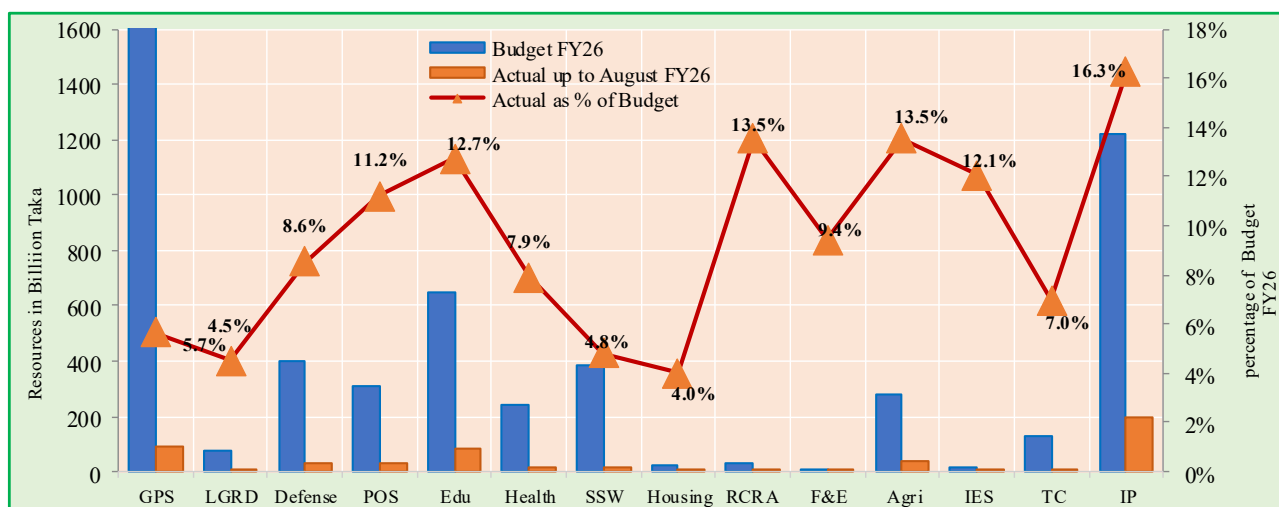
Figure 1: Sector Share in Resource Utilization in FY26 (upto August 2025)



- **Figure 1** shows the sector share (%) of total operating expenditure in FY26 (actual up to August).
- The largest share of resource utilization is for Interest Payment (37.1 percent) followed by GPS (17.1 percent), Education (15.4 percent), Agriculture (7.1 percent), Public Order & Safety (6.5 percent), and Defense (6.4 percent).
- In contrast, the smallest sector share of utilization are for Housing (0.2 percent), IES (0.4 percent) and RCRA (0.7 percent) sectors.

### 1.1.4 Sector-wise Utilization

Figure-2: Operating Expenditure in FY26 (upto August 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 August 2025 of FY26 Interest Payment (16.3%), Agriculture (13.5%), RCRA (13.5%), Education (12.7%), IES (12.1%), POS (11.2%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

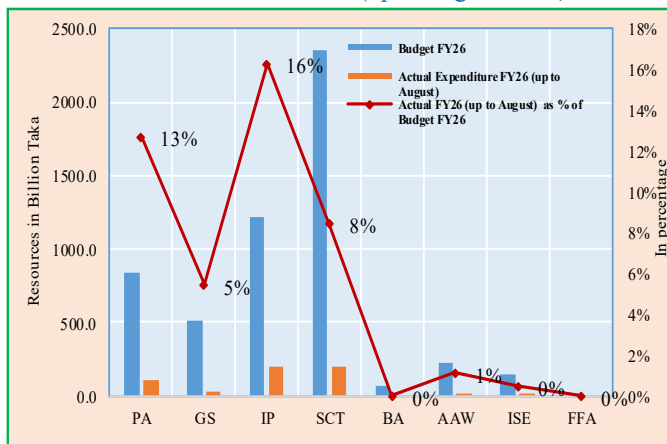
### 1.1.5 Ministry-wise Utilization

For the current fiscal year (FY26), actual spending (operating) up to August 2025 is 10.0 percent of the budget estimate, which was also 10.4 percent of the revised budget during the same period in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

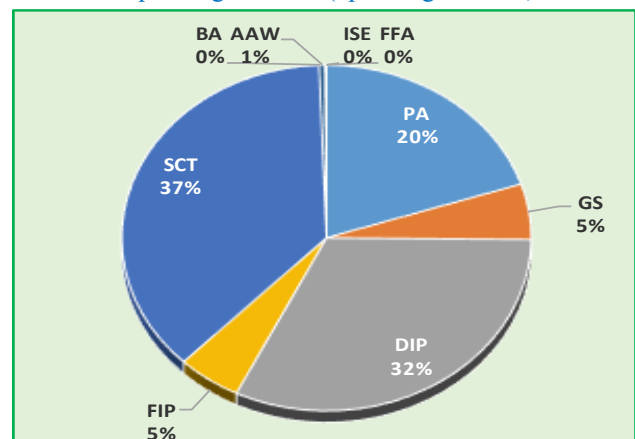
## 1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

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 August 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 August 2025)**



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



In current the FY26 (up to August 2025), utilization rate of total operating expenditure was 10.0 percent. The major categories were subsidies & cash transfers (37%), domestic interest payment (32%), Pay & allowances (20%) under operating expenditure.

## 2.0 DEVELOPMENT EXPENDITURE

### 2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

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

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

Table 3: Allocation & Utilization Pattern of Development Expenditure

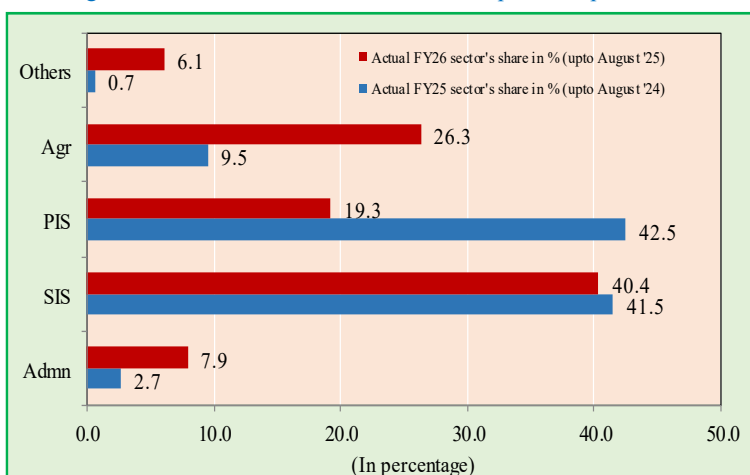
(IN CRORE TAKA)

	Year: 2024-25						Fiscal Year 2025-26					
	Budget FY25	Revised Budget FY25	Actual FY25 (up to August)	Actual FY25	Actual FY25 (up to Aug) as % of Budget FY25	Actual FY25 as % of Revised FY25	Budget FY26	Budget FY26 as % of Actual FY25	Budget FY26 as % of Revised FY25	Actual FY26 (up to August)	Actual FY26 (upto Aug) as % of Budget FY26	Actual FY26 (up to Aug) sector's share in %
1	2	3	6	4	7	5	8	9	10	11	12	13
GPS	22,342	40,224	115	10,345	0.51	25.72	24,947	241.14	62.02	409	1.64	7.87
LGRD	40,380	37,444	1,105	31,778	2.74	84.87	37,430	117.79	99.96	603	1.61	11.61
Defence	1,284	1,211	2	1,161	0.17	95.91	916	78.87	75.65	1	0.10	0.02
POS	3,311	3,046	2	1,950	0.07	64.00	2,781	142.63	91.28	3	0.11	0.06
Edu	50,581	36,646	547	25,557	1.08	69.74	46,085	180.32	125.76	1,374	2.98	26.47
Health	20,190	7,950	101	2,408	0.50	30.29	17,520	727.65	220.37	31	0.18	0.59
SSW	9,973	8,042	77	6,357	0.77	79.04	6,897	108.49	85.76	53	0.77	1.02
Housing	4,946	3,351	0	2,627	0.003	78.40	3,032	115.4	90.48	35	1.16	0.68
RCRA	4,047	2,780	12	2,418	0.30	86.98	3,772	155.99	135.68	45	1.18	0.86
F&E	30,174	22,575	780	23,406	2.58	103.68	22,370	95.57	99.09	35	0.16	0.68
Agri	19,828	17,202	421	15,574	2.12	90.54	18,396	118.12	106.94	1,367	7.43	26.33
IES	4,127	2,500	154	1,871	3.74	74.86	2,715	145.07	108.60	272	10.00	5.23
T&C	70,267	48,624	1,094	31,276	1.56	64.32	58,750	187.84	120.82	964	1.64	18.58
<b>Total</b>	<b>281,451</b>	<b>231,594</b>	<b>4,411</b>	<b>156,728</b>	<b>1.57</b>	<b>67.67</b>	<b>245,609</b>	<b>156.71</b>	<b>106.05</b>	<b>5,191</b>	<b>2.11</b>	<b>100.00</b>

- Up to August 2025, actual expenditure is 2.11 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 1.9 percent of the revised budget.
- During this period, IES (10.0 percent), Agriculture (7.43 percent), Education (2.98 percent), etc. sector made the highest utilization of allocated resources.
- Sectors with largest share of actual expenditure for FY26 (up to August 2025) are Education, Agriculture, Transport & Communication, LGRD, General Public Services, IES 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 in FY26 (up to August, 2025) is presented in **Figure 5**.
- From the graph it appears that up to August, 2025 the maximum share of spending went to Social Infrastructure 40.4%, followed by Agriculture 26.3%, Physical Infrastructure 19.3% and Admin 7.9%.

## 2.3 MINISTRY WISE UTILIZATION PATTERN

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

### 3.0 REVENUE COLLECTION<sup>4</sup>

#### 3.1 TOTAL

Table 4: Revenue Collection Position

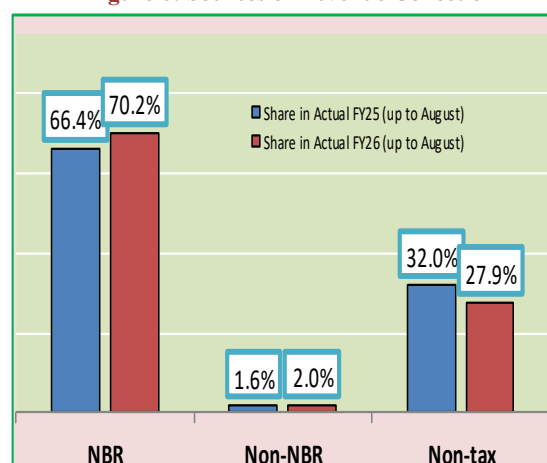
(In Crore Taka)

Description	Fiscal Year 2024-25							Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)	Actual FY25	Actual FY25 (up to Aug) as % of	Actual FY25 as % of Revised Budget	Budget FY26	Actual FY26 (August)	Actual FY26 (upto August)	Actual FY26 (upto August) as % of Budget FY26
<b>Tax Revenue (a+b)</b>	494,999	478,000	23,157	45,206	376,875	9.1	78.8	518,000	27,345	55,018	10.6
<b>a. NBR</b>	480,000	463,500	22,651	44,132	368,715	9.2	79.6	499,001	26,643	53,525	10.7
<b>a.1 Income</b>	175,620	169,000	6,565	11,516	127,090	6.6	75.2	182,001	8,204	14,196	7.8
<b>a.2 VAT</b>	182,783	178,586	9,591	20,171	138,524	11.0	77.6	188,519	10,697	22,985	12.2
<b>a.3 Supplementary Duty</b>	64,278	60,444	3,188	5,643	57,054	8.8	94.4	68,244	4,417	9,087	13.3
<b>a.4 Import</b>	49,464	47,766	2,999	6,182	38,488	12.5	80.6	51,438	2,928	6,530	12.7
<b>a.5 Export duty</b>	70	68	0.01	0.01	0.26	0.02	0.4	78	0	0.01	0.01
<b>a.6 Excise</b>	5,805	5,141	140	292	5,330	5.0	103.7	6,091	202	363	6.0
<b>a.7 Other Taxes</b>	1,980	2,495	167	328	2,228	16.6	89.3	2,630	195	364	13.8
<b>b. Non-NBR</b>	14,999	14,500	506	1,074	8,160	7.2	56.3	18,999	702	1,492	7.9
<b>c. Non-tax Revenue</b>	46,003	40,001	17,436	21,273	59,202	46.2	148.0	45,999	17,921	21,262	46.2
<b>Total Revenue (a + b + c)</b>	<b>541,002</b>	<b>518,001</b>	<b>40,593</b>	<b>66,479</b>	<b>436,077</b>	<b>12.3</b>	<b>84.2</b>	<b>563,999</b>	<b>45,266</b>	<b>76,280</b>	<b>13.5</b>
<b>d. Tax-GDP Ratio (base 2015-16)</b>	8.84	8.61	0.42	0.81	6.79	-	-	8.30	0.44	0.88	-
<b>e. Revenue-GDP ratio (base 2015-16)</b>	9.67	9.33	0.73	1.20	7.85	-	-	9.03	0.72	1.22	-

- Actual revenue collection in FY25 was 7.85 percent of GDP and 84.2 percent of the revised budget target. Actual tax revenue in FY25 was 6.79 percent of GDP and 78.8 percent of the revised budget.
- Tax revenue collection target for FY26 is 8.3 percent of GDP. This is 8.37 percent higher than the revised budget of FY25 and 37.45% percent higher than the actual collection of the FY25.
- In FY26 (up to August 2025), total revenue collection increased by 14.7 percent compared to the corresponding period of FY25 and achievement against the annual target is 13.5 percent.
- In FY26, total revenue is estimated to be 9.03 percent of GDP, which is about 8.9 percent higher than the revised budget of FY25, and 29.33 percent higher than the actual revenue collection in FY25.

- ❖ In FY26 (upto August 2025), major share of the government revenue comes from NBR sources (70.2%).
- ❖ In the same period, growth rates of NBR and Non-NBR tax revenue were 21.3 percent and 38.9 percent respectively.
- ❖ On the other hand, non-tax revenue collection remained virtually unchanged, showing a marginal decline of 0.05 percent compared to the corresponding period of the previous fiscal year.
- ❖ For tax and non-tax revenue, achievements against the annual targets were 10.6 and 46.2 percent, respectively (upto August 2025 in FY26).

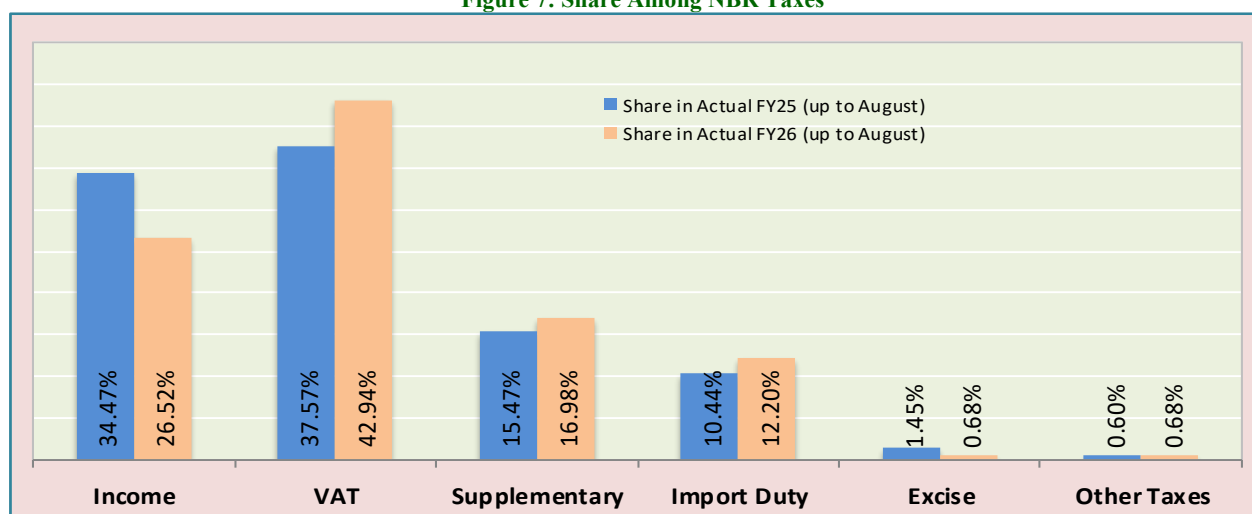
Figure 6: Sources of Revenue Collection



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

## 3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY26 (up to August 2025), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 42.94 percent was collected from VAT, 26.52 percent from Income Tax, 16.98 percent from Supplementary Duty, 12.20 percent from Import Duty and the rest from Excise and other Taxes.

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

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

Table 5: Budget Deficit

Description	Year: 2024-25					Year: 2025-26		
	Budget FY25	Revised FY25	Actual FY25 (August)	Actual FY25 (up to Aug)	Actual FY25	Budget FY26	Actual FY26 (August)	Actual FY26 (up to Aug)
1	2	3	5	6	4	7	8	9
<b>Revenues</b>	541,002	518,001	40,593	66,479	436,142	564,000	44,922	75,805
Tax Revenue	494,999	478,000	23,157	45,206	376,945	518,000	27,421	55,150
Non-Tax Revenue	46,003	40,001	17,436	21,273	59,197	45,999	17,501	20,654
Foreign Grants	4,400	4,400	0	768	4,817	5,000	0	713
<b>Revenue and Foreign Grants</b>	545,402	522,401	40,593	67,247	440,959	569,000	44,922	76,517
<b>Operating Expenditure</b>	506,971	506,002	26,080	52,716	476,345	535,3s17	26,661	53,467
Net Outlay for Food Account	119	1,008	1,628	2,909	691	683	2,160	3,811
Loans & Advances (Net)	8,457	5,391	-54	-572	-155	8,391	60	-20
<b>Development Expenditure</b>	281,453	231,599	2,673	4,411	156,728	245,609	3,861	5,191
Development Program financed from Revenue Budget	5,943	4,653	16	17	3,136	5,303	20	24
Non-ADP Project	7,627	8,371	0	0	7,478	7,751	0	0
Annual Development Programme	265,000	216,000	2,658	4,394	144,356	230,000	3,841	5,166
Non-ADP FFW and Transfer	2,884	2,575	0	0	1,758	2,555	0	0
<b>Total Expenditure</b>	<b>797,000</b>	<b>743,999</b>	30,328	59,464	<b>633,610</b>	<b>789,999</b>	<b>32,743</b>	<b>62,448</b>
<b>Overall Balance (Including Grants)</b>	-251,598	-221,598	10,265	7,783	-192,651	-220,999	12,179	14,069
(In percent of GDP, base 2015-16)	-4.49	-3.99	0.18	0.14	-3.47	-3.54	0.20	0.23
<b>Overall Balance (Excluding Grants)</b>	-255,998	-225,998	10,265	7,016	-197,468	-225,999	12,179	13,357
(In percent of GDP, base 2015-16)	-4.57	-4.07	0.18	0.13	-3.56	-3.62	0.20	0.21

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

<sup>5</sup>Budget 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 August, 2025 (excluding grants) was a small surplus of around 0.21 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.

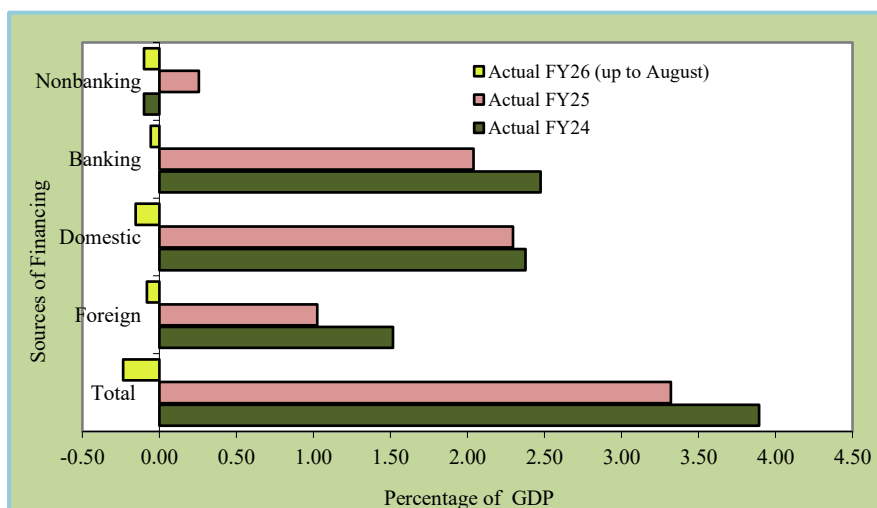
Table 6: Financing Budget deficit

*(In crore taka)*

Description	Year: 2024-25					Year: 2025-26		
	Budget FY25	Revised FY25	Actual FY25 (August)	Actual FY25 (upto August)	Actual FY25	Budget FY26	Actual FY26 (August)	Actual FY26 (up to August)
1	2	3	5	6	4	7	8	9
1.0 Foreign Borrowing-Net	90,700	104,600	-1,157	-2,951	57,349	96,000	-172	-5,055
1.1 Foreign Borrowing	127,200	138,100	567	2,437	88,184	135,000	1,753	2,032
1.2 Amortization	-36,500	-33,500	-1,724	-5,388	-30,835	-39,000	-1,925	-7,087
2.0 Domestic Borrowing	160,900	117,000	-8,830	-4,160	128,571	125,000	-12,272	-9,612
2.1 Borrowing from Banking System (Net)	137,500	99,000	-10,411	-1,962	114,161	104,000	-6,289	-3,427
2.1.1 Long-Term Debt (Net)	72,682	114,163	9,051	7,976	122,202	120,000	-297	1,674
2.1.2 Short-Term Debt (Net)	64,818	-15,163	-19,462	-9,938	-8,041	-16,000	-5,992	-5,101
2.2 Non-Bank Borrowing (Net)	23,400	18,000	1,581	-2,197	14,410	21,000	-5,983	-6,185
2.2.1 National Savings Schemes (Net)	15,400	14,000	2,852	5,381	3,401	12,500	-277	458
2.2.2 Others	8,000	4,000	-1,271	-7,579	11,009	8,500	-5,706	-6,644
<b>Total - Financing:</b>	<b>251,600</b>	<b>221,600</b>	<b>-9,987</b>	<b>-7,111</b>	<b>185,921</b>	<b>221,000</b>	<b>-12,444</b>	<b>-14,667</b>
(In percent of GDP) (base: 2015-16):	4.49	3.99	-0.18	-0.13	3.35	3.54	-0.20	-0.23

Figure 8: Sources of Financing Deficit

- For FY26 (upto August 2025), both net foreign borrowing and domestic borrowing is negative;
- Overall, total financing is negative in the same period which is 0.23 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 (August)	Actual FY25 (up to August)	Actual FY25	Budget FY26	Actual FY26 (August)	Actual FY26 (up to August)
General Public Services	153,434	148,225	2,854	6,005	125,419	161,141	5,109	9,121
LGRD	7,570	7,325	291	361	6,351	7,465	253	336
Defence	40,730	38,027	1,669	3,182	36,418	39,782	1,824	3,407
Public Order and safety	30,208	28,675	1,890	3,365	27,227	30,762	2,094	3,452
Education & technology	60,575	62,467	4,544	7,500	56,931	64,572	3,640	8,232
Health	21,217	19,973	917	1,658	16,584	24,388	1,117	1,926
Social Security and Welfare	33,234	34,270	534	1,199	31,162	38,186	934	1,841
Housing	1,983	2,031	46	71	1,845	2,079	50	83
Recreation, Culture and Religious Affairs	2,654	2,684	94	176	2,309	2,768	214	375
Fuel and Energy	142	129	9	13	96	150	10	14
Agriculture	27,503	27,366	512	975	26,436	27,872	2,204	3,772
Industrial & Economic Services	1,569	1,454	123	168	1,131	1,557	71	188
Transport and Communication	12,652	11,873	419	864	10,007	12,594	370	876
Interest Payment	113,500	121,500	12,178	27,179	134,430	122,000	8,770	19,842
<b>Total – Operating Expenditure</b>	<b>506,972</b>	<b>506,001</b>	<b>26,080</b>	<b>52,716</b>	<b>476,345</b>	<b>535,317</b>	<b>26,661</b>	<b>53,467</b>

**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 (August)	Actual FY25 (up to August)	Actual FY25	Budget FY26	Actual FY26 (August)	Actual FY26 (upto August)	Actual FY26 (up to August) as % Budget FY26
<b>Sub-total = GPS</b>	153,434	148,225	2,854	6,005	125,419	161,141	5,109	9,121	5.7
Office of the President	33	31	2	5	24	34	2	5	13.5
Parliament	345	154	14	29	117	232	5	9	4.1
Prime Minister's Office	994	879	31	98	767	1,029	46	106	10.3
Cabinet Division	105	87	3	6	49	96	3	6	5.8
Election Commission	793	716	15	29	536	2,727	26	41	1.5
Ministry of Public Administration	4,137	3,740	206	299	2,388	4,261	232	330	7.7
Public Service Commission	105	97	4	7	65	108	5	9	8.7
Finance Division	141,591	137,846	2,449	5,250	118,365	147,666	4,642	8,249	5.6
Internal Resources Division	2,456	1,973	79	134	1,458	2,327	97	175	7.5
Financial Institutions Division	95	89	3	4	76	90	2	19	21.3
Economic Relations Division	759	789	3	55	752	569	4	74	13.1
Planning Division/2	97	84	7	11	70	89	4	11	12.2
Implementation, Monitoring and Evaluation Division	68	65	1	3	57	69	2	3	4.8
Statistics and Informatics Division	298	251	10	17	174	268	11	20	7.3
Ministry of Foreign Affairs	1,557	1,424	27	60	521	1,577	29	65	4.1
<b>Sub-total = LGRD</b>	7,570	7,325	291	361	6,351	7,465	253	336	4.5
Local Government Division	6,397	6,192	253	308	5,270	6,332	169	238	3.8
Rural Development and Co-operatives Division	699	619	34	49	574	658	83	97	14.7
Ministry of Chittagong Hill Tracts Affairs	475	514	4	4	507	475	1	1	0.2
<b>Sub-total = Defence</b>	40,730	38,027	1,669	3,182	36,418	39,782	1,824	3,407	8.6
Ministry of Defence - Defence Services	38,798	36,169	1,568	3,057	34,455	37,812	1,747	3,265	8.6
Ministry of Defence - Others Services	1,886	1,816	100	122	1,927	1,923	75	138	7.2
Armed Forces Division	46	43	2	3	36	47	2	4	7.8
<b>Sub-total = POS</b>	30,208	28,675	1,890	3,365	27,227	30,762	2,094	3,452	11.2
Supreme Court	248	252	14	25	224	250	14	26	10.3
Law and Justice Division	1,866	1,744	87	318	1,421	1,812	93	162	8.9
Public Security Division	25,169	23,997	1,612	2,722	23,360	25,777	1,811	2,959	11.5
Legislative and Parliamentary Affairs Division	40	48	1	6	38	42	2	7	16.0
Anti Corruption Commission	179	154	7	12	119	178	9	14	7.7
Security Services Division	2,706	2,480	169	282	2,065	2,702	165	285	10.5
<b>Sub-total = Edu</b>	60,575	62,467	4,544	7,500	56,931	64,572	3,640	8,232	12.7
Ministry of Primary and Mass Education	22,684	22,359	1,239	2,367	18,460	24,005	1,383	2,615	10.9
Secondary and Higher Education Division	28,567	30,817	2,744	4,056	29,651	30,450	1,521	4,289	14.1
Ministry of Science and Technology	686	669	1	6	595	714	76	128	17.9
Information and Communication Technology Division	424	368	24	34	219	405	36	46	11.3
Technical and Madrasah Education Division	8,215	8,254	536	1,037	8,006	8,998	624	1,154	12.8
<b>Sub-total = Health</b>	21,217	19,973	917	1,658	16,584	24,388	1,117	1,926	7.9
Health Services Division	16,384	15,448	691	1,257	12,728	19,405	874	1,489	7.7
Medical Education and Family Welfare Division	4,834	4,525	226	401	3,856	4,984	244	437	8.8
<b>Sub-total = SSW</b>	33,234	34,270	534	1,199	31,162	38,186	934	1,841	4.8
Ministry of Social Welfare	11,894	11,732	95	123	11,258	13,257	145	196	1.5
Ministry of Women and Children Affairs	4,347	4,306	21	30	4,114	4,659	133	143	3.1
Ministry of Food	5,338	6,486	11	11	6,540	8,038	235	247	3.1
Ministry of Disaster Management and Relief	5,675	5,555	12	26	3,154	5,735	10	26	0.4
Ministry of Liberation Affairs	5,980	6,191	395	1,009	6,094	6,497	410	1,229	18.9
<b>Sub-total = Housing</b>	1,983	2,031	46	71	1,845	2,079	50	83	4.0
Ministry of Housing and Public Works	1,983	2,031	46	71	1,845	2,079	50	83	4.0

Ministries/Division	Fiscal Year 2024-25					Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25 (August)	Actual FY25 (up to August)	Actual FY25	Budget FY26	Actual FY26 (August)	Actual FY26 (upto August)	Actual FY26 (up to August) as % Budget FY26
<b>Sub-total = RCRA</b>	2,654	2,684	94	176	2,309	2,768	214	375	13.5
Ministry of Information	851	913	38	80	767	905	85	128	14.2
Ministry of Cultural Affairs	455	445	20	35	410	487	18	80	16.5
Ministry of Religious Affairs	370	373	4	4	333	394	52	53	13.4
Ministry of Youth and Sports	978	953	33	58	800	983	59	113	11.5
<b>Sub-total = FE</b>	142	129	9	13	96	150	10	14	9.4
Energy and Mineral Resources Division	89	85	5	8	67	92	5	8	9.0
Power Division	53	45	4	5	29	58	5	6	10.1
<b>Sub-total = Agr</b>	27,503	27,366	512	975	26,436	27,872	2,204	3,772	13.5
Ministry of Agriculture/3	20,790	20,821	132	462	20,456	20,891	1,844	3,254	15.6
Ministry of Fisheries and Livestock	1,894	1,850	77	120	1,743	1,903	67	130	6.8
Ministry of Environment and Forest	728	704	36	63	677	764	37	68	8.9
Ministry of Land	1,584	1,519	77	140	1,201	1,601	83	146	9.1
Ministry of Water Resources	2,507	2,472	189	190	2,359	2,714	173	174	6.4
<b>Sub-total = IES</b>	1,569	1,454	123	168	1,131	1,557	71	188	12.1
Ministry of Commerce	301	290	15	23	183	317	16	27	8.5
Ministry of Labour and Employment	214	179	10	16	141	219	11	18	8.2
Ministry of Industries	359	330	63	65	310	337	7	73	21.6
Ministry of Expatriates' Welfare and Overseas Employment	456	420	17	31	296	451	19	37	8.3
Ministry of Textiles and Jute	238	235	18	33	201	232	18	33	14.2
<b>Sub-total = TC</b>	12,652	11,873	419	864	10,007	12,594	370	876	7.0
Road Transport and Highways Division	6,101	5,434	33	52	4,203	6,166	31	81	1.3
Ministry of Railways	4,346	4,336	249	446	3,875	4,229	216	374	8.9
Ministry of Shipping	897	854	29	174	758	891	12	185	20.8
Ministry of Civil Aviation and Tourism	63	55	10	11	46	54	9	10	17.6
Posts and Telecommunications Division	1,235	1,189	97	181	1,123	1,243	103	225	18.1
Bridges Division	9	6	0	0	3	10	0	1	5.4
<b>Sub-total = Interest</b>	113,500	121,500	12,178	27,179	134,430	122,000	8,770	19,842	16.3
Domestic	93,000	99,500	11,497	24,936	116,617	100,000	7,975	17,157	17.2
Foreign	20,500	22,000	681	2,243	17,812	22,000	795	2,685	12.2
<b>Total Operating Expenditure</b>	<b>506,972</b>	<b>506,001</b>	<b>26,080</b>	<b>52,716</b>	<b>476,345</b>	<b>535,317</b>	<b>26,661</b>	<b>53,467</b>	<b>10.0</b>

**Appendix 3:**  
**Operating Expenditure by Economic Classification**

(In Crore Taka)

Description	Budget FY25	Revised Budget FY25	Actual FY25	Actual FY25 (upto August)	Budget FY26	Actual FY26 (upto August)	Actual FY25 (up to August) as % of Budget FY25	Actual FY26 (up to August) as % of Budget FY26
1	2	3	4	5	6	7	8	9
Pay and Allowances	81,579	79,247	69,383	9,975	84,114	10,672	12.2	12.7
Pay of Officers	12,758	12,217	10,879	1,734	13,342	1,826	13.6	13.7
Pay of Establishment	29,403	28,675	25,937	4,204	30,001	4,394	14.3	14.6
Allowances	39,419	38,355	32,567	4,037	40,771	4,453	10.2	10.9
Goods and Services	45,586	45,867	40,427	2,621	51,202	2,776	5.7	5.4
Supplies and Services	33,589	33,555	29,127	2,377	38,589	2,609	7.1	6.8
Repairs Maintenance and Rehabilitation	11,996	12,312	11,300	244	12,614	167	2.0	1.3
Interest Payments	113,500	121,500	134,430	27,179	122,000	19,842	23.9	16.3
Domestic	93,000	99,500	116,617	24,936	100,000	17,157	26.8	17.2
Foreign	20,500	22,000	17,812	2,243	22,000	2,685	10.9	12.2
Subsidies and Incentives and Current Transfers	222,062	234,444	215,555	12,615	235,186	19,864	5.7	8.4
Subsidies	88,015	109,048	108,673	2,510	88,920	8,090	2.9	9.1
Grants in Aid	76,627	70,827	63,626	6,600	81,675	7,634	8.6	9.3
Pensions and Gratuities	36,911	35,764	25,888	3,459	35,657	4,023	9.4	11.3
Others	5,284	3,580	2,668	45	13,709	117	0.9	0.9
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	52,389	498,782	53,155	11.2	10.7
Acquisition of Assets and Works (B)	21,955	18,195	15,873	279	21,693	244	1.3	1.1
Acquisition of Assets	21,195	17,901	15,434	112	21,045	244	0.5	1.2
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	52,669	520,475	53,399	10.7	10.3
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	327	36,534	311	0.9	0.9
Total-Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	<b>506,972</b>	<b>506,005</b>	<b>476,345</b>	<b>52,716</b>	<b>535,317</b>	<b>53,467</b>	<b>10.4</b>	<b>10.0</b>

**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 August	Actual FY25 (up to August)	Actual FY25	Budget FY26	Actual FY26 (August)	Actual FY26 (up to August)	Actual FY25 (upto August) as % of Revised Budget FY25	Actual FY26 (upto August) as % Budget FY26
<b>Sub-total = GPS</b>	<b>22,342.00</b>	<b>40,223.52</b>	<b>112.97</b>	<b>114.59</b>	<b>10,345.42</b>	<b>24,946.93</b>	<b>400.48</b>	<b>408.52</b>	<b>0.28</b>	<b>1.64</b>
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	4.40	4.45	1,126.69	2,527.43	298.88	298.99	0.20	11.83
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	6.15	6.49	136.36	229.05	6.56	9.75	1.52	4.26
Ministry of Public Administration	1,119.77	405.77	82.41	82.44	220.93	638.37	39.64	39.74	20.32	6.22
Public Service Commission	61.00	74.50	0.06	0.08	27.91	40.53	0.09	0.09	0.11	0.23
Finance Division	5,911.14	5,405.38	10.12	11.28	2,726.03	5,989.15	19.39	23.84	0.21	0.40
Internal Resources Division (IRD)	761.04	242.88	0.09	0.09	135.51	798.72	0.43	0.48	0.04	0.06
Financial Institutions Division	3,322.89	4,064.68	0.00	0.00	5,382.66	3,431.36	32.91	32.91	0.00	0.96
Economic Relations Division	48.78	45.58	0.20	0.21	38.77	15.25	0.34	0.39	0.45	2.55
Planning Division/2	6,395.46	26,608.40	0.79	0.79	31.86	10,816.77	0.28	0.28	0.00	0.00
Implementation Monitoring and Evaluation Division	127.00	123.65	7.20	7.20	102.85	113.89	0.50	0.50	5.83	0.44
Statistics and Informatics Division	364.38	451.48	1.55	1.55	391.88	199.38	1.46	1.55	0.34	0.78
Ministry of Foreign Affairs	168.47	172.83	0.00	0.00	2.40	126.59	0.00	0.00	0.00	0.00
<b>Sub-total = LGRD</b>	<b>40,380.28</b>	<b>37,444.00</b>	<b>661.51</b>	<b>1,105.40</b>	<b>31,777.85</b>	<b>37,429.85</b>	<b>484.13</b>	<b>602.87</b>	<b>2.95</b>	<b>1.61</b>
Local Government Division	38,807.88	36,164.73	661.48	1,105.37	30,643.79	36,101.12	440.63	559.37	3.06	1.55
Rural Development and Co-operatives Division	647.57	489.56	0.03	0.03	417.22	441.61	43.50	43.50	0.01	9.85
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
<b>Sub-total = Defence</b>	<b>1,284.44</b>	<b>1,210.94</b>	<b>1.44</b>	<b>2.16</b>	<b>1,161.41</b>	<b>916.05</b>	<b>0.91</b>	<b>0.91</b>	<b>0.18</b>	<b>0.10</b>
Ministry of Defence - Defence Services	1,284.44	1,210.94	1.44	2.16	1,161.41	916.05	0.91	0.91	0.18	0.10
<b>Sub-total=POS</b>	<b>3,311.13</b>	<b>3,046.20</b>	<b>1.72</b>	<b>2.33</b>	<b>1,949.55</b>	<b>2,780.62</b>	<b>2.53</b>	<b>3.01</b>	<b>0.08</b>	<b>0.11</b>
Law and Justice Division	156.21	178.21	0.00	0.00	130.36	202.79	0.00	0.05	0.00	0.03
Public Security Division	1,707.91	1,636.94	0.14	0.14	615.51	1,224.07	0.02	0.02	0.01	0.00
Legislative and Parliamentary Affairs Division	4.50	4.00	0.20	0.38	3.55	5.00	0.11	0.18	9.46	3.57
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	1.38	1.81	1,190.88	1,336.05	2.39	2.76	0.15	0.21
<b>Sub-total = Edu</b>	<b>50,580.85</b>	<b>36,645.59</b>	<b>367.48</b>	<b>546.92</b>	<b>25,556.91</b>	<b>46,085.42</b>	<b>1,119.15</b>	<b>1,374.14</b>	<b>1.49</b>	<b>2.98</b>
Ministry of Primary and Mass Education	16,135.52	12,764.01	291.38	349.29	7,429.02	11,398.16	26.31	27.73	2.74	0.24
Secondary and Higher Education Division	15,541.50	8,416.58	32.03	38.98	6,846.28	17,113.05	442.41	554.42	0.46	3.24
Ministry of Science and Technology	12,886.70	12,129.62	14.30	15.31	8,939.72	12,154.53	518.93	642.19	0.13	5.28
Information and Communication Technology Division	2,448.66	1,635.79	7.99	121.44	1,250.40	1,739.32	61.97	68.92	7.42	3.96
Technical and Madrasah Education Division	3,568.47	1,699.58	21.78	21.90	1,091.50	3,680.36	69.53	80.87	1.29	2.20
<b>Sub-total = Health</b>	<b>20,190.19</b>	<b>7,949.98</b>	<b>66.90</b>	<b>101.26</b>	<b>2,407.70</b>	<b>17,519.57</b>	<b>23.37</b>	<b>30.76</b>	<b>1.27</b>	<b>0.18</b>
Health Services Division	13,741.33	5,667.82	66.89	101.25	1,996.03	11,617.17	23.36	30.74	1.79	0.26
Medical Education and Family Welfare Division	6,448.86	2,282.16	0.01	0.01	411.68	5,902.40	0.01	0.03	0.00	0.00
<b>Sub-total = SSW</b>	<b>9,972.86</b>	<b>8,042.25</b>	<b>73.18</b>	<b>77.05</b>	<b>6,356.95</b>	<b>6,896.81</b>	<b>17.63</b>	<b>52.99</b>	<b>0.96</b>	<b>0.77</b>
Ministry of Social Welfare	975.58	445.17	5.38	6.08	391.32	734.18	0.26	0.32	1.37	0.04
Ministry of Women and Children Affairs	874.94	733.63	50.58	52.54	515.30	418.55	0.57	0.64	7.16	0.15
Ministry of Food	1,299.52	1,376.05	6.06	6.09	1,304.82	284.28	4.20	7.55	0.44	2.66
Ministry of Disaster Management and Relief	5,327.99	4,556.00	10.10	11.26	3,604.11	4,626.89	9.94	41.82	0.25	0.90
Ministry of Liberation Affairs	1,494.83	931.40	1.06	1.08	541.40	832.91	2.66	2.66	0.12	0.32
<b>Sub-total = Housing</b>	<b>4,945.97</b>	<b>3,350.95</b>	<b>0.13</b>	<b>0.13</b>	<b>2,627.22</b>	<b>3,031.81</b>	<b>6.79</b>	<b>35.04</b>	<b>0.00</b>	<b>1.16</b>
Ministry of Housing and Public Works	4,945.97	3,350.95	0.13	0.13	2,627.22	3,031.81	6.79	35.04	0.00	1.16
<b>Sub-total = RCRA</b>	<b>4,047.10</b>	<b>2,779.63</b>	<b>11.78</b>	<b>12.20</b>	<b>2,417.75</b>	<b>3,771.53</b>	<b>42.46</b>	<b>44.62</b>	<b>0.44</b>	<b>1.18</b>
Ministry of Information	256.44	285.36	5.33	5.33	192.58	205.34	2.58	2.59	1.87	1.26
Ministry of Cultural Affairs	324.32	296.79	1.57	1.76	152.64	336.64	6.55	6.56	0.59	1.95
Ministry of Religious Affairs	2,232.26	1,569.53	0.00	0.00	1,568.34	1,789.18	23.37	23.37	0.00	1.31
Ministry of Youth and Sports	1,234.08	627.95	4.88	5.12	504.19	1,440.37	9.96	12.10	0.81	0.84
<b>Sub-total = F&amp;E</b>	<b>30,174.29</b>	<b>22,574.94</b>	<b>20.42</b>	<b>779.54</b>	<b>23,406.28</b>	<b>22,369.94</b>	<b>35.14</b>	<b>35.14</b>	<b>3.45</b>	<b>0.16</b>
Energy and Mineral Resources Division	997.59	968.50	0.00	0.00	911.32	2,086.32	0.01	0.01	0.00	0.00

Ministry/Divisions	Fiscal Year 2024-25					Fiscal Year 2025-26				
	Budget FY25	Revised Budget FY25	Actual FY25 August	Actual FY25 (up to August)	Actual FY25	Budget FY26	Actual FY26 (August)	Actual FY26 (up to August)	Actual FY25 (upto August) as % of Revised Budget FY25	Actual FY26 (upto August) as % Budget FY26
Power Division	29,176.70	21,606.44	20.42	779.54	22,494.96	20,283.62	35.13	35.13	3.61	0.17
<b>Sub-total = Agri</b>	<b>19,828.16</b>	<b>17,201.78</b>	<b>399.75</b>	<b>420.86</b>	<b>15,573.92</b>	<b>18,395.66</b>	<b>1,026.78</b>	<b>1,366.65</b>	<b>2.45</b>	<b>7.43</b>
Ministry of Agriculture	6,423.92	3,875.45	281.05	298.90	3,433.00	6,332.89	217.10	294.54	7.71	4.65
Ministry of Fisheries and Livestock	2,393.94	2,008.24	32.98	35.92	1,611.40	1,489.40	49.46	66.37	1.79	4.46
Ministry of Environment and Forest	1,402.53	618.74	4.05	4.36	474.15	1,380.48	2.02	2.81	0.70	0.20
Ministry of Land	920.68	487.64	1.12	1.12	160.47	703.03	3.99	4.08	0.23	0.58
Ministry of Water Resources	8,687.09	10,211.72	80.56	80.56	9,894.91	8,489.86	754.21	998.84	0.79	11.77
<b>Sub-total = IES</b>	<b>4,126.56</b>	<b>2,499.57</b>	<b>154.30</b>	<b>154.41</b>	<b>1,871.22</b>	<b>2,714.58</b>	<b>224.28</b>	<b>271.54</b>	<b>6.18</b>	<b>10.00</b>
Ministry of Commerce	631.03	180.38	0.20	0.21	132.85	290.61	0.01	0.02	0.12	0.01
Ministry of Labour and Employment	248.36	167.22	0.18	0.27	70.79	218.73	0.10	0.10	0.16	0.05
Ministry of Industries	2,150.26	1,169.07	143.30	143.30	937.47	1,553.82	215.03	262.12	12.26	16.87
Ministry of Expatriates' Welfare and Overseas Employment	760.78	720.18	9.26	9.26	478.37	403.72	0.19	0.19	1.29	0.05
Ministry of Textiles and Jute	336.13	262.72	1.36	1.37	251.74	247.70	8.96	9.11	0.52	3.68
<b>Sub-total = GPS</b>	<b>70,267.47</b>	<b>48,624.23</b>	<b>801.53</b>	<b>1,093.98</b>	<b>31,276.24</b>	<b>58,749.81</b>	<b>477.14</b>	<b>964.35</b>	<b>2.25</b>	<b>1.64</b>
Road Transport and Highways Division	32,042.43	18,624.61	409.78	698.14	13,706.01	32,329.57	186.84	356.73	3.75	1.10
Ministry of Railways	13,725.64	10,227.61	36.64	37.74	2,979.80	7,714.99	12.96	18.66	0.37	0.24
Ministry of Shipping	10,373.45	7,930.97	224.30	224.30	6,786.14	9,387.62	272.67	345.09	2.83	3.68
Ministry of Civil Aviation and Tourism	5,632.25	4,822.79	0.00	0.00	2,848.52	2,400.57	3.40	3.40	0.00	0.14
Posts and Telecommunications Division	1,184.87	1,169.71	112.70	112.70	842.68	904.81	0.03	0.29	9.63	0.03
Bridges Division	7,308.83	5,848.54	18.11	21.11	4,113.10	6,012.25	1.24	240.18	0.36	3.99
<b>Total Development Revenue Expenditure</b>	<b>281,451.31</b>	<b>231,593.58</b>	<b>2,673.11</b>	<b>4,410.83</b>	<b>156,728.43</b>	<b>245,608.57</b>	<b>3,860.78</b>	<b>5,190.53</b>	<b>1.90</b>	<b>2.11</b>

## 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 (August)	Actual FY25 (up to August)	Actual FY25	Budget FY26	Actual FY26 (August)	Actual FY26 (up to August)
<b>Tax Revenue (a+b)</b>	369,318.4	494,999.0	477,999.6	23,156.6	45,205.9	376,875.0	517,999.9	27,345.3	55,017.5
<b>a. NBR</b>	361,452.3	480,000.0	463,500.1	22,650.7	44,131.5	368,714.6	499,001.3	26,643.3	53,525.1
<b>a.1 Income</b>	122,976.0	175,620.0	169,000.0	6,565.3	11,516.3	127,090.0	182,001.0	8,203.9	14,196.0
<b>a.2 VAT</b>	139,290.4	182,782.7	178,586.1	9,590.6	20,171.4	138,524.4	188,518.6	10,696.7	22,985.1
<b>a.3 Supplementary</b>	53,718.8	64,278.5	60,444.2	3,188.5	5,642.5	57,053.8	68,244.1	4,417.3	9,086.8
<b>a.4 Import</b>	38,631.7	49,464.0	47,766.0	2,999.4	6,181.7	38,488.2	51,437.9	2,928.0	6,529.9
<b>a.4 Export</b>	0.1	70.0	68.0	0.0	0.0	0.3	78.2	0.0	0.0
<b>a.5 Excise</b>	4,420.4	5,804.9	5,140.7	140.1	291.5	5,330.0	6,091.2	202.0	363.2
<b>a.6 Other Taxes</b>	2,414.9	1,980.1	2,495.1	166.7	328.1	2,228.0	2,630.3	195.5	364.2
<b>b. Non-NBR</b>	7,866.1	14,999.0	14,499.5	505.9	1,074.3	8,160.4	18,998.7	702.0	1,492.4
<b>b.1 Narcotics &amp; Liquor</b>	589.1	500.0	500.0	45.3	91.4	727.8	849.6	9.7	55.4
<b>b.2 Vehicles</b>	1,790.4	1,500.0	1,500.0	78.5	173.9	1,742.7	2,000.0	137.2	276.5
<b>b.3 Land Revenue</b>	1,096.0	2,250.0	2,250.0	69.5	152.9	1,002.4	2,722.9	65.1	171.4
<b>b.4 Stamp Duty</b>	3,705.7	9,999.5	9,502.5	270.6	585.7	3,860.6	11,885.2	403.3	814.2
<b>b.5 Surcharge</b>	684.9	749.6	747.1	42.1	70.5	827.0	1,541.0	86.6	174.9
<b>c. Non-tax Revenue</b>	42,581.4	46,003.0	40,001.4	17,436.4	21,273.4	59,201.6	45,999.4	17,920.8	21,262.5
<b>c.1 Dividend and Profit</b>	12,439.5	7,675.9	7,790.2	15,658.0	15,742.2	25,141.9	10,790.9	14,727.4	14,733.7
<b>c.2 Interest</b>	2,144.8	6,113.8	6,030.5	92.6	279.8	4,872.5	4,889.8	166.6	399.2
<b>c.3 Administrative Fees and Charges</b>	2,583.3	5,803.0	2,817.0	161.4	376.0	2,658.9	5,070.4	250.9	537.5
<b>c.4 Fines, Penalties and Forfeiture</b>	1,512.4	643.3	638.4	82.6	164.3	1,057.0	486.9	78.1	147.1
<b>c.5 Receipts for Services Rendered</b>	8,443.1	9,124.8	9,240.0	324.6	680.9	7,094.7	8,632.8	388.6	906.1
<b>c.6 Rents, Leases and Recoveries</b>	1,242.3	727.2	585.9	155.0	320.3	1,448.7	711.2	114.7	312.5
<b>c.7 Tolls and Levies</b>	982.3	1,915.1	1,917.1	55.0	145.7	978.2	1,709.1	75.6	169.3
<b>c.8 Non-Commercial Sales</b>	2,256.7	3,461.4	2,304.5	93.1	231.5	2,200.1	3,074.9	204.5	416.1
<b>c.9 Other Non-Tax Revenue and Receipts</b>	10,793.4	10,432.3	8,575.6	798.7	3,313.3	13,535.9	10,527.4	1,468.8	2,997.5
<b>c. 10 Capital Revenue</b>	183.6	106.2	102.1	15.4	19.3	213.6	105.9	445.7	643.4
<b>Total Revenue (a+b+c)</b>	<b>411,899.8</b>	<b>541,002.0</b>	<b>518,001.0</b>	<b>40,593.0</b>	<b>66,479.3</b>	<b>436,076.6</b>	<b>563,999.4</b>	<b>45,266.1</b>	<b>76,280.0</b>
<b>d. Tax-GDP Ratio (base 2015-16)</b>	7.38	8.84	8.54	0.41	0.81	6.73	8.30	0.44	0.88
<b>e. Revenue-GDP ratio (base 2015-16)</b>	8.23	9.67	9.25	0.73	1.19	7.79	9.03	0.72	1.22

## 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 August/Actual FY24 up to August)*100	(Actual FY25 upto August/ Budget FY25)*100
1	2	3	4	5	6	7
<b>Tax Revenue (a+b)</b>	96.6	137.4	108.4	86.4	121.7	10.6
<b>a. NBR</b>	96.6	135.3	107.7	84.6	121.3	10.7
<b>a.1 Income</b>	96.2	143.2	107.7	29.1	123.3	7.8
<b>a.2 VAT</b>	97.7	136.1	105.6	31.8	113.9	12.2
<b>a.3 Supplementary</b>	94.0	119.6	112.9	13.1	161.0	13.3
<b>a.4 Import</b>	96.6	133.6	107.7	8.8	105.6	12.7
<b>a.4 Export</b>	97.1	29621.2	115.0	0.0	73.2	0.0
<b>a.5 Excise</b>	88.6	114.3	118.5	1.2	124.6	6.0
<b>a.6 Other Taxes</b>	126.0	118.1	105.4	0.5	111.0	13.8
<b>b. Non-NBR</b>	96.7	232.8	131.0	1.9	138.9	7.9
<b>b.1 Narcotics &amp; Liquor</b>	100.0	116.7	169.9	0.2	60.7	6.5
<b>b.2 Vehicles</b>	100.0	114.8	133.3	0.4	158.9	13.8
<b>b.3 Land Revenue</b>	100.0	271.6	121.0	0.2	112.1	6.3
<b>b.4 Stamp Duty</b>	95.0	307.9	125.1	0.9	139.0	6.9
<b>b.5 Surcharge</b>	99.7	186.3	206.3	0.2	248.3	11.4
<b>c. Non-tax Revenue</b>	87.0	77.7	115.0	13.6	99.9	46.2
<b>c.1 Dividend and Profit</b>	101.5	42.9	138.5	5.8	93.6	136.5
<b>c.2 Interest</b>	98.6	100.4	81.1	1.1	142.6	8.2
<b>c.3 Administrative Fees and Charges</b>	48.5	190.7	180.0	0.6	143.0	10.6
<b>c.4 Fines Penalties and Forfeiture</b>	99.2	46.1	76.3	0.2	89.6	30.2
<b>c.5 Receipts for Services Rendered</b>	101.3	121.7	93.4	1.6	133.1	10.5
<b>c.6 Rents Leases and Recoveries</b>	80.6	49.1	121.4	0.3	97.6	43.9
<b>c.7 Tolls and Levies</b>	100.1	174.7	89.2	0.2	116.2	9.9
<b>c.8 Non-Commercial Sales</b>	66.6	139.8	133.4	0.5	179.7	13.5
<b>c.9 Other Non-Tax Revenue and Receipts</b>	82.2	77.8	122.8	3.1	90.5	28.5
<b>c.10 Capital Revenue</b>	96.2	49.6	103.7	0.0	3335.1	607.7
<b>Total Revenue (a+b+c)</b>	<b>95.7</b>	<b>129.3</b>	<b>108.9</b>	<b>100.0</b>	<b>114.7</b>	<b>13.5</b>

**Notes:**

Income= Tax on Income/property/profit/wealth  
 Import= Import & export duty  
 Sup= Supplementary duty  
 Ex= Excise taxes  
 NL= Narcotics & Liquor  
 DP= Dividend & profit  
 PO&R= Post office & Railway  
 IFT= Interest/Fees/Tolls & Other receipts

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