Monthly Report on Fiscal Position
October 2025
(Fiscal Year 2025-26)

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Executive Summary

The fiscal report is prepared on a 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 October, 2025 in the current fiscal year (FY26) is 23.5 percent of the operating budget estimates. Actual development expenditure during the same period is 6.10 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. As of October 2025 (FY26), 26.5 percent of the total revenue target has been achieved. During this period, a major share of the revenue came from NBR (National Board of Revenue) taxes (78.5 percent). In the same period, total NBR tax collection is 23.5 percent of the annual target.

The overall budget balance has been calculated and shown with or without grants. In FY26 (up to October 2025), the overall balance (excluding grants) was a small surplus of around 0.08 percent of GDP.

MONTHLY REPORT ON FISCAL POSITION[1]

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[2]

(In Crore Taka)

Sectors	Fiscal Year 2024-25						Fiscal Year 2025-26					
	Budget FY25	Revised Budget FY25	Actual FY25 (upto October)	Actual FY25	Actual FY25 (upto October) 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 October)	Actual FY26 (up to October) as % of Budget FY26
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	153,434	148,225	18,984	125,421	12.4	84.6	161,141	105.0	108.7	128.5	23,423	14.5
LGRD	7,570	7,325	1,603	6,351	21.2	86.7	7,465	98.6	101.9	117.5	1,062	14.2
Defense	40,730	38,027	7,782	36,418	19.1	95.8	39,782	97.7	104.6	109.2	8,730	21.9
POS	30,208	28,675	6,880	27,227	22.8	94.9	30,762	101.8	107.3	113.0	7,548	24.5
Edu	60,575	62,467	14,491	56,931	23.9	91.1	64,572	106.6	103.4	113.4	15,662	24.3
Health	21,217	19,973	3,798	16,584	17.9	83.0	24,388	114.9	122.1	147.1	4,361	17.9
SSW	33,234	34,270	4,753	31,162	14.3	90.9	38,186	114.9	111.4	122.5	7,797	20.4
Housing	1,983	2,031	177	1,845	8.9	90.8	2,079	104.8	102.3	112.7	203	9.8
RCRA	2,654	2,684	524	2,309	19.7	86.1	2,768	104.3	103.2	119.9	631	22.8
F&E	142	129	26	96	18.6	74.1	150	105.5	116.0	156.6	25	16.8
Agri	27,503	27,366	4,673	26,436	17.0	96.6	27,872	101.3	101.9	105.4	11,354	40.7
IES	1,569	1,454	341	1,131	21.7	77.8	1,557	99.2	107.1	137.6	395	25.4
TC (Trn & Com)	12,652	11,873	2,166	10,007	17.1	84.3	12,594	99.5	106.1	125.8	2,677	21.3
Interest Payment	113,500	121,500	57,165	134,430	50.4	110.6	122,000	107.5	100.4	90.8	42,036	34.5
Total	**506,972**	**506,001**	**123,364**	**476,347**	**24.3**	**94.1**	**535,317**	**105.6**	**105.8**	**112.4**	**125,905**	**23.5**

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 up to October 2025 (FY26) is 23.5% of the allocated budget, which was 24.3% in the same period of the previous fiscal year (up to October 2024 in FY25).
- During the period (upto October in FY26), spending in Agriculture has been the highest which is 40.7% of the allocated budget followed by Interest Payment is 34.5%, IES 25.4%, and Public Order and Safety 24.5%. Education 24.3%. Sectors like Housing, LGRD, GPS, Health, etc. have shown relatively lower expenditures under the 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.

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

Table 2: Broad Sectorwise Allocation

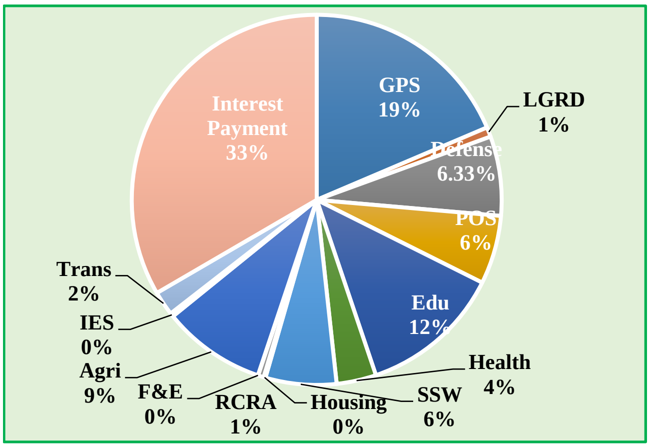
Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual Expenditure FY25	39.7	23.7	2.1	5.5	28.2	0.7
Sector Share in Budget FY26	43.3	25.5	2.4	5.2	22.8	0.8
Sector share in Actual Expenditure FY26 (Up to October 2025)	31.5	23.1	2.1	9.0	33.4	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 and social sectors have increased and allocations against all other categories have been reduced in comparison to the actual expenditure in FY25;
- Till October 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 October 2025)



- **Figure 1** shows the sector share (%) of total operating expenditure in FY26 (actual up to October).
- The largest share of resource utilization is in Interest Payment (33.39 percent) followed by General Public Service (18.60 percent), Education (12.44 percent), Agriculture (9.02 percent), Defense (06.33 percent) and POS (6.0 percent).
- On the other hand, the minimum allocation goes in the Fuel and Energy (0.02 percent) Housing (0.16 percent), IES (0.31 percent) and RCRA (0.5 percent) etc. sectors.

1.1.4 Sector-wise Utilization

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

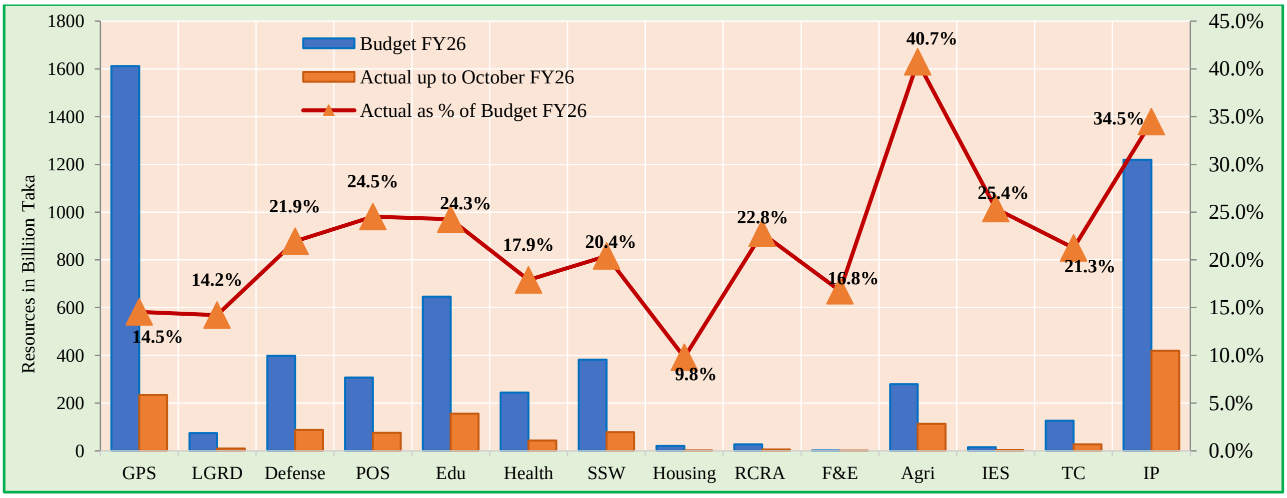


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. It shows each sector's utilization rate (actual as a % of budget allocation). Broadly, up to October 2025 of

FY26, Agriculture (40.7%), IP (34.5%), IES (25.2%), POS (24.5%), Education (24.3%), RCRA (22.8%), 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 October is 23.5 percent of the budget estimate, which was 24.3 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 October 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 October 2025)

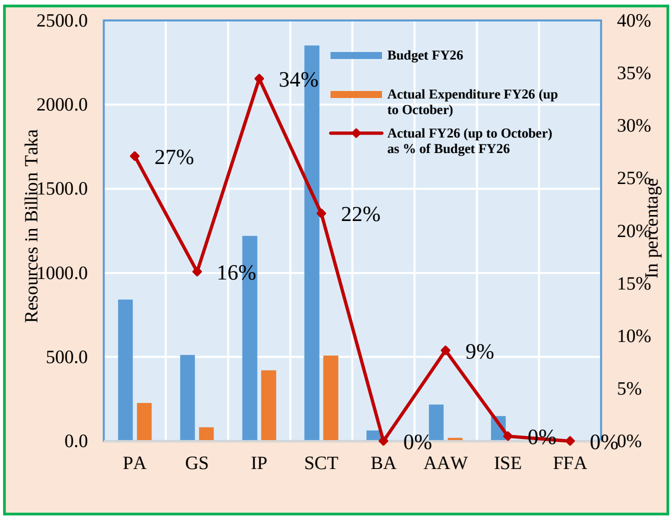
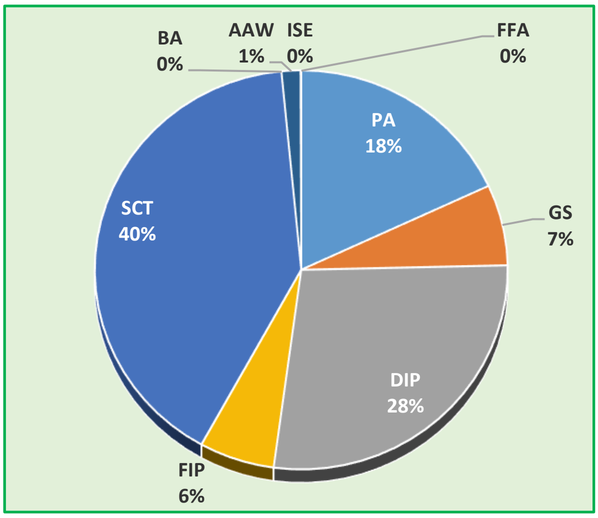


Figure 4: Share of Different Categories in Total Actual Spending in FY26 (upto October 2025)



For FY26, actual operating expenditure up to October 2025 was 23.5 percent of the operating budget estimate. The major categories were subsidies & cash transfers (40.4%), domestic interest payment (27.5%), Pay & allowances (18.1%) 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**[3] is shown in **Table 3**.

[3]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.

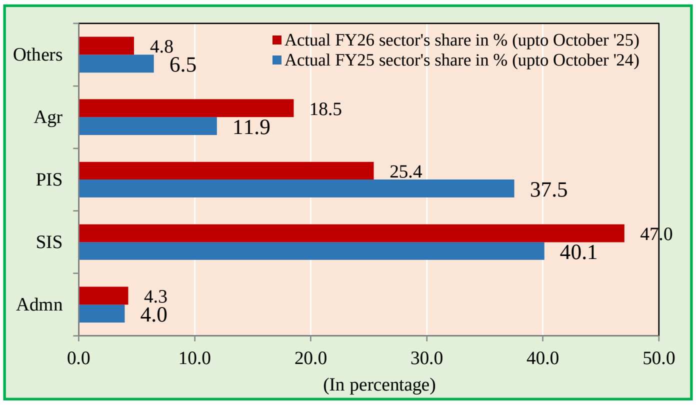
Table 3: Allocation & Utilization Pattern of Development Expenditure *(IN CRORE TAKA)*

	Year: 2024-25						Fiscal Year 2025-26					
	Budget FY25	Revised Budget FY25	Actual FY25 (upto October)	Actual FY25	Actual FY25 sector's share in % (up to October)	Actual FY25 as % of Revised FY25	Budget FY26	Budget FY26 as % of Revised FY25	Budget FY26 as % of Actual FY25	Actual FY26 (upto October)	Actual FY26 (upto October) as % of Budget FY26	Actual FY26 sector's share in % (up to October)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	22,342	40,224	579	10,345	3.48	25.72	24,947	589	62.02	241.14	2.36	3.93
LGRD	40,380	37,444	2,908	31,778	17.50	84.87	37,430	2,802	99.96	117.79	7.49	18.69
Defence	1,284	1,211	19	1,161	0.11	95.91	916	7	75.65	78.87	0.79	0.05
POS	3,311	3,046	61	1,950	0.37	64.00	2,781	42	91.28	142.63	1.50	0.28
Edu	50,581	36,646	2,572	25,534	15.47	69.68	46,085	3,535	125.76	180.48	7.67	23.58
Health	20,190	7,950	419	2,408	2.52	30.29	17,520	104	220.37	727.65	0.60	0.70
SSW	9,973	8,042	204	6,357	1.23	79.04	6,897	379	85.76	108.49	5.49	2.53
HCS	4,946	3,351	566	2,627	3.40	78.40	3,032	228	90.48	115.40	7.54	1.52
RCRA	4,047	2,780	693	2,418	4.17	86.98	3,772	368	135.68	155.99	9.76	2.45
FE	30,174	22,575	2,818	23,406	16.96	103.68	22,370	697	99.09	95.57	3.12	4.65
AFL	19,828	17,202	1,979	15,574	11.91	90.54	18,396	2,776	106.94	118.11	15.09	18.52
IES	4,127	2,500	384	1,871	2.31	74.86	2,715	348	108.60	145.07	12.83	2.32
TC	70,267	48,624	3,421	31,276	20.58	64.32	58,750	3,115	120.82	187.84	5.30	20.78
Total	**281,451**	**231,594**	**16,620**	**156,706**	**100.00**	**67.66**	**245,609**	**14,992**	**106.05**	**156.73**	**6.10**	**100.00**

- Up to October 2025, actual expenditure is 6.10 percent of the development budget of FY26. The actual outturn for the same period of the previous fiscal year was 7.18 percent of the revised budget FY25.
- During this period, AFL (15.09 percent), IES (12.83 percent), RCRA (9.76 percent), Education (7.67 percent), HCS (7.54 percent), etc. sector made the highest utilization of allocated resources.
- Sectors with the largest share of actual expenditure for FY26 (up to October 2025) are Education, Transport & Communication, LGRD, Agriculture, 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. The status of actual expenditure under these 5 categories till October, 2025 is presented in **Figure 5.**
- From the graph, it appears that up to October, 2025 the maximum share of spending went to Social Infrastructure 47.0%, Physical Infrustructure 25.4%, followed by Agriculture 18.5%.

2.3 Ministry wise Utilization Pattern

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

3.0 REVENUE COLLECTION[4]

3.1 TOTAL REVENUE

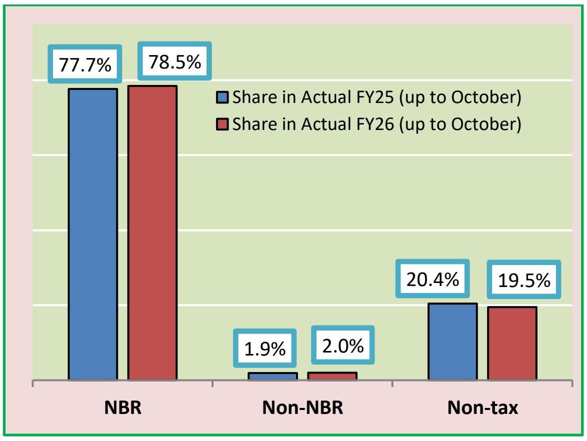
Table 4: Revenue Collection Position

(In Crore Taka)

Description	Fiscal Year 2024-25							Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25 (October)	Actual FY25 (upto October	Actual FY25	Actual FY25 (upto October) as % of Budget FY25	Actual FY25 as % of Revised FY25	Budget FY26	Actual FY26 (October)	Actual FY26 (upto October)	Actual FY26 (upto October) as % of Budget FY26
Tax Revenue (a+b)	494,999	478,000	27,961	103,900	376,875	21.0	78.8	518,000	28,751	120,460	23.3
a. NBR	480,000	463,500	27,289	101,442	368,715	21.1	79.6	499,001	28,027	117,420	23.5
a.1 Income	175,620	169,000	8,201	31,468	127,090	17.9	75.2	182,001	9,155	36,697	20.2
a.2 VAT	182,783	178,586	10,991	41,623	138,524	22.8	77.6	188,519	10,932	47,074	25.0
a.3 Supplementary Duty	64,278	60,444	4,348	14,221	57,054	22.1	94.4	68,244	4,253	17,907	26.2
a.4 Import	49,464	47,766	3,356	12,757	38,488	25.8	80.6	51,438	3,258	14,183	27.6
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	204	644	5,330	11.1	103.7	6,091	214	777	12.8
a.7 Other Taxes	1,980	2,495	190	729	2,228	36.8	89.3	2,630	215	782	29.7
b. Non-NBR	14,999	14,500	672	2,458	8,160	16.4	56.3	18,999	724	3,040	16.0
c. Non-tax Revenue	46,003	40,001	2,735	26,695	59,179	58.0	147.9	45,999	3,280	29,193	63.5
Total Revenue (a + b + c)	**541,002**	**518,001**	**30,696**	**130,595**	**436,054**	**24.1**	**84.2**	**563,999**	**32,031**	**149,653**	**26.5**
d. Tax-GDP Ratio (base 2015-16)	8.84	8.61	0.51	1.88	6.83	-	-	8.30	0.46	1.93	-
e. Rev.-GDP Ratio (base 2015-16)	9.67	9.33	0.56	2.37	7.91	-	-	9.33	0.51	2.40	-

- ➢ Actual revenue collection in FY25 was 7.91 percent of GDP and 84.18 percent of the revised budget FY25. In FY26, total revenue is estimated 9.33 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 October 2025), total revenue collection increased by 14.6 percent compared to the corresponding period of the previous fiscal year (FY25) and achievement against annual target is 26.5 percent.
- ➢ Actual tax revenue in FY25 was 6.83 percent of GDP and 78.84 percent of the revised budget of FY25. In FY26, the 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 (6.83 percent).

Figure 6: Sources of Revenue Collection

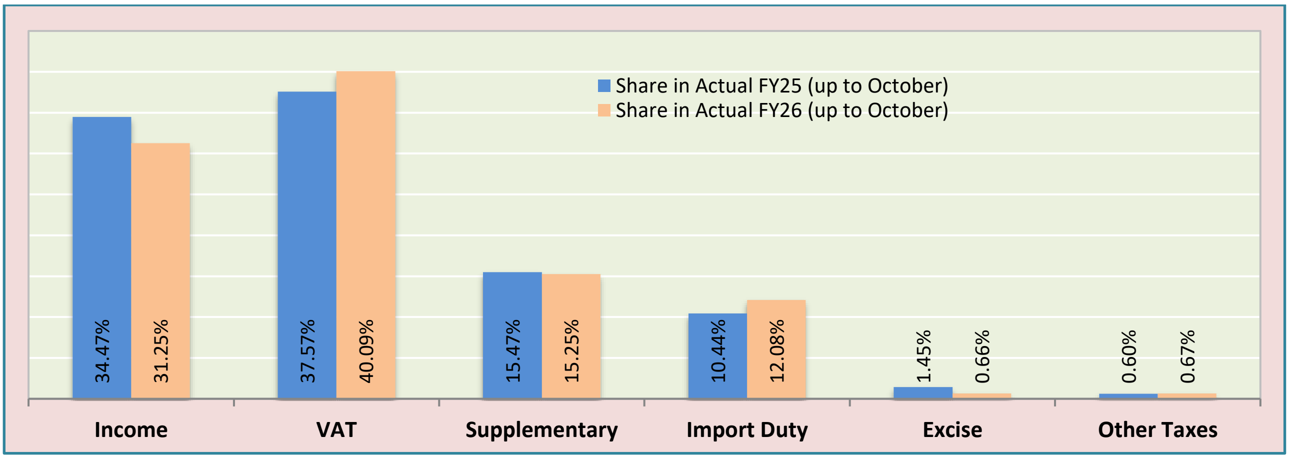


- ❖ In FY26 (up to October 2025), a major share of the government revenue comes from NBR sources (78.5 percent) . In the same period, growth rates of NBR and Non-NBR tax revenue were 15.75 percent and 23.7 percent respectively.
- ❖ On the other hand, non-tax revenue collection also increased by 9.36 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 October 2025 were 23.3 and 63.5 percent respectively.

3.2 NBR TAX REVENUE

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

Figure 7: Share Among NBR Taxes



- In FY26 (up to October 2025), a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 40.09 percent was collected from VAT, 31.25 percent from Income Tax, 15.25 percent from Supplementary Duty, 12.08 percent from Import Duty and the rest from Excise and other Taxes.

4.0 Budget Deficit[5]

The following table **(Table 5)** shows the budget deficit position.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2024-25					Year: 2025-26		
	Budget FY25	Revised FY25	Actual FY25 (October)	Actual FY25 (upto October)	Actual FY25	Budget FY26	Actual FY26 (October)	Actual FY26 (upto October)
1	2	3	4	5	6	7	8	10
Revenues	541,002	518,001	30,696	130,595	436,119	564,000	31,861	148,874
Tax Revenue	494,999	478,000	27,961	103,900	376,945	518,000	29,032	121,198
Non-Tax Revenue	46,003	40,001	2,735	26,695	59,175	45,999	2,830	27,676
Foreign Grants	4,400	4,400	37	804	4,817	5,000	49	772
Revenue and Foreign Grants	**545,402**	**522,401**	**30,733**	**131,400**	**440,937**	**569,000**	**31,910**	**149,646**
Operating Expenditure	506,971	506,002	41,784	123,364	476,347	535,317	35,307	125,905
Net Outlay for Food Account Operation	119	1,008	246	4,433	691	683	-247	4,322
Loans & Advances (Net)	8,457	5,391	-391	-1,427	-155	8,391	-556	-1,250
Development Expenditure	281,453	231,599	5,801	16,620	156,706	245,609	4,388	14,992
Development Prog. financed from Rev. Budget	5,943	4,653	31	73	3,136	5,303	50	119
Non-ADP Project	7,627	8,371	55	55	7,478	7,751	0	0
Annual Development Programme	265,000	216,000	5,715	16,492	144,334	230,000	4,269	14,799
Non-ADP FFW and Transfer	2,884	2,575	0	0	1,758	2,555	70	74
Total Expenditure	**797,000**	**743,999**	**47,440**	**142,990**	**633,589**	**789,999**	**38,893**	**143,969**
Overall Balance (Including Grants)	-251,598	-221,598	-16,707	-11,590	-192,652	-220,999	-6,983	5,678
(In percent of GDP, base 2015-16)	-4.49	-3.99	-0.30	-0.21	-3.49	-3.54	-0.11	0.09
Overall Balance (Excluding Grants)	-255,998	-225,998	-16,744	-12,395	-197,469	-225,999	-7,032	4,905
(In percent of GDP, base 2015-16)	-4.57	-4.07	-0.30	-0.22	-3.58	-3.62	-0.11	0.08

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 3.58 percent. Including grants, it was 3.49 percent of GDP;

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

- 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, the actual overall balance up to October 2025 (excluding grants) witnesses a positive value which was 0.08 percent of GDP.

5.0 Financing

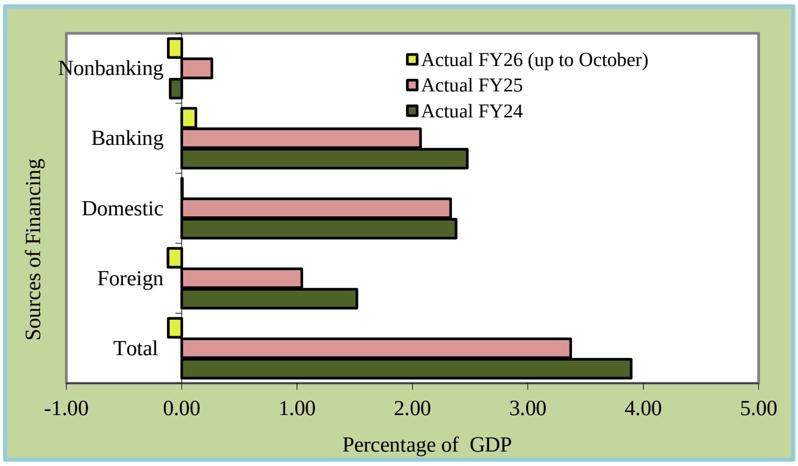
Table 6 and **Figure 8** present the sources of financing, the deficits and their shares as a percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2024-25					Year: 2025-26		
	Budget FY25	**Revised FY25**	**Actual FY25 (October)**	**Actual FY25 (upto October)**	**Actual FY25**	**Budget FY26**	**Actual FY26 (October)**	**Actual FY26 (upto October)**
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	90,700	104,600	-2,567	-5,668	57,349	96,000	-1,279	-7,521
1.1 Foreign Borrowing	127,200	138,100	1,262	5,296	88,184	135,000	1,377	5,995
1.2 Amortization	-36,500	-33,500	-3,829	-10,965	-30,835	-39,000	-2,655	-13,516
2.0 Domestic Borrowing	160,900	117,000	19,368	18,838	128,573	125,000	7,809	331
2.1Borrowing from Banking System (Net)	137,500	99,000	16,715	15,651	114,161	104,000	5,720	7,570
2.1.1 Long-Term Debt (Net)	72,682	114,163	11,216	36,547	122,202	120,000	5,983	10,756
2.1.2 Short-Term Debt (Net)	64,818	-15,163	5,499	-20,896	-8,041	-16,000	-263	-3,187
2.2 Non-Bank Borrowing (Net)	23,400	18,000	2,653	3,187	14,412	21,000	2,088	-7,239
2.2.1 National Savings Schemes (Net)	15,400	14,000	4,739	14,678	3,401	12,500	1,184	2,199
2.2.2 Others	8,000	4,000	-2,085	-11,490	11,011	8,500	904	-9,438
Total - Financing:	**251,600**	**221,600**	**16,802**	**13,170**	**185,922**	**221,000**	**6,530**	**-7,190**
(In percent of GDP) (base: 2015-16):	4.49	3.99	0.30	0.24	3.37	3.54	0.10	-0.12

Figure 8: Sources of Financing Deficit



- For FY26 (up to October 2025), both net foreign borrowing and domestic borrowing are Negetive.
- Overall, total financing is negative in the same period which is 0.12 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 (October)	Actual FY25 (up to October)	Actual FY25	Budget FY26	Actual FY26 (October)	Actual FY26 (up to October)
General Public Services	153,434	148,225	9,459	18,984	125,421	161,141	6,244	23,423
LGRD	7,570	7,325	457	1,603	6,351	7,465	283	1,062
Defence	40,730	38,027	2,748	7,782	36,418	39,782	3,098	8,730
Public Order and safety	30,208	28,675	1,844	6,880	27,227	30,762	2,043	7,548
Education & technology	60,575	62,467	3,548	14,491	56,931	64,572	3,215	15,662
Health	21,217	19,973	1,046	3,798	16,584	24,388	1,145	4,361
Social Security and Welfare	33,234	34,270	3,059	4,753	31,162	38,186	4,320	7,797
Housing	1,983	2,031	64	177	1,845	2,079	64	203
Recreation, Culture and Religious Affairs	2,654	2,684	239	524	2,309	2,768	143	631
Fuel and Energy	142	129	8	26	96	150	5	25
Agriculture	27,503	27,366	2,741	4,673	26,436	27,872	3,551	11,354
Industrial & Economic Services	1,569	1,454	116	341	1,131	1,557	149	395
Transport and Communication	12,652	11,873	609	2,166	10,007	12,594	968	2,677
Interest Payment	113,500	121,500	15,844	57,165	134,430	122,000	10,077	42,036
Total – Operating Expenditure	**506,972**	**506,001**	**41,784**	**123,364**	**476,347**	**535,317**	**35,307**	**125,905**

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 (October)	Actual FY25 (up to October)	Actual FY25	Budget FY26	Actual FY26 (October)	Actual FY26 (upto October)	Actual FY26 (up to October) as % Budget FY26
Sub-total = GPS	153,434	148,225	9,459	18,984	125,421	161,141	6,244	23,423	14.5
Office of the President	33	31	2	8	24	34	2	8	22.4
Parliament	345	154	5	41	117	232	6	22	9.7
Prime Minister's Office	994	879	68	246	767	1,029	85	250	24.3
Cabinet Division	105	87	3	11	49	96	4	13	14.0
Election Commission	793	716	29	167	536	2,727	62	126	4.6
Ministry of Public Administration	4,137	3,740	164	593	2,388	4,261	175	674	15.8
Public Service Commission	105	97	12	22	65	108	9	27	24.6
Finance Division	141,591	137,846	9,010	17,249	118,365	147,666	5,733	21,527	14.6
Internal Resources Division	2,456	1,973	97	363	1,458	2,327	99	452	19.4
Financial Institutions Division	95	89	1	17	76	90	18	39	43.9
Economic Relations Division	759	789	4	62	752	569	3	81	14.3
Planning Division/2	97	84	4	19	70	89	4	20	22.3
Implementation, Monitoring and Evaluation Division	68	65	6	11	57	69	2	7	10.2
Statistics and Informatics Division	298	251	14	43	174	268	13	47	17.7
Ministry of Foreign Affairs	1,557	1,424	39	133	522	1,577	31	129	8.2
Sub-total = LGRD	7,570	7,325	457	1,603	6,351	7,465	283	1,062	14.2
Local Government Division	6,397	6,192	356	1,425	5,270	6,332	253	897	14.2
Rural Development and Co-operatives Division	699	619	97	169	574	658	26	152	23.1
Ministry of Chittagong Hill Tracts Affairs	475	514	4	9	507	475	5	13	2.8
Sub-total = Defence	40,730	38,027	2,748	7,782	36,418	39,782	3,098	8,730	21.9
Ministry of Defence - Defence Services	38,798	36,169	2,640	7,487	34,455	37,812	2,904	8,285	21.9
Ministry of Defence - Others Services	1,886	1,816	105	288	1,927	1,923	191	436	22.7
Armed Forces Division	46	43	3	7	36	47	3	9	18.6
Sub-total=POS	30,208	28,675	1,844	6,880	27,227	30,762	2,043	7,548	24.5
Supreme Court	248	252	16	55	224	250	18	60	24.0
Law and Justice Division	1,866	1,744	101	504	1,421	1,812	102	373	20.6
Public Security Division	25,169	23,997	1,565	5,700	23,360	25,777	1,720	6,378	24.7
Legislative and Parliamentary Affairs Division	40	48	5	12	38	42	5	14	32.6
Anti Corruption Commission	179	154	11	30	119	178	12	38	21.1
Security Services Division	2,706	2,480	147	578	2,065	2,702	186	686	25.4
Sub-total = Edu	60,575	62,467	3,548	14,491	56,931	64,572	3,215	15,662	24.3
Ministry of Primary and Mass Education	22,684	22,359	1,254	5,095	18,460	24,005	1,438	5,721	23.8
Secondary and Higher Education Division	28,567	30,817	1,678	7,114	29,651	30,450	1,444	7,227	23.7
Ministry of Science and Technology	686	669	58	113	595	714	127	257	36.0
Information and Communication Technology Division	424	368	18	57	219	405	39	95	23.4
Technical and Madrasah Education Division	8,215	8,254	541	2,112	8,006	8,998	167	2,363	26.3
Sub-total = Health	21,217	19,973	1,046	3,798	16,584	24,388	1,145	4,361	17.9
Health Services Division	16,384	15,448	810	2,922	12,728	19,405	917	3,415	17.6
Medical Education and Family Welfare Division	4,834	4,525	237	876	3,856	4,984	228	946	19.0
Sub-total = SSW	33,234	34,270	3,059	4,753	31,162	38,186	4,320	7,797	20.4
Ministry of Social Welfare	11,894	11,732	1,673	1,844	11,258	13,257	2,635	2,878	21.7
Ministry of Women and Children Affairs	4,347	4,306	364	423	4,114	4,659	179	346	7.4

Ministries/Division	Fiscal Year 2024-25					Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25 (October)	Actual FY25 (up to October)	Actual FY25	Budget FY26	Actual FY26 (October)	Actual FY26 (upto October)	Actual FY26 (up to October) as % Budget FY26
Ministry of Food	5,338	6,486	561	574	6,540	8,038	1,011	2,230	27.7
Ministry of Disaster Management and Relief	5,675	5,555	40	87	3,154	5,735	73	121	2.1
Ministry of Liberation Affairs	5,980	6,191	422	1,825	6,094	6,497	422	2,222	34.2
Sub-total = HCS	1,983	2,031	64	177	1,845	2,079	64	203	9.8
Ministry of Housing and Public Works	1,983	2,031	64	177	1,845	2,079	64	203	9.8
Sub-total = RCRA	2,654	2,684	239	524	2,309	2,768	143	631	22.8
Ministry of Information	851	913	67	179	767	905	5	186	20.6
Ministry of Cultural Affairs	455	445	65	111	410	487	38	128	26.3
Ministry of Religious Affairs	370	373	7	41	333	394	28	85	21.5
Ministry of Youth and Sports	978	953	100	193	800	983	73	232	23.6
Sub-total = FE	142	129	8	26	96	150	5	25	16.8
Energy and Mineral Resources Division	89	85	4	16	67	92	4	17	18.0
Power Division	53	45	4	11	29	58	1	9	14.8
Sub-total = Agr	27,503	27,366	2,741	4,673	26,436	27,872	3,551	11,354	40.7
Ministry of Agriculture/3	20,790	20,821	2,478	3,666	20,456	20,891	3,120	10,150	48.6
Ministry of Fisheries and Livestock	1,894	1,850	128	337	1,743	1,903	110	348	18.3
Ministry of Environment and Forest	728	704	39	155	677	764	41	157	20.5
Ministry of Land	1,584	1,519	88	316	1,201	1,601	91	335	20.9
Ministry of Water Resources	2,507	2,472	8	199	2,359	2,714	189	364	13.4
Sub-total = IES	1,569	1,454	116	341	1,131	1,557	149	395	25.4
Ministry of Commerce	301	290	10	43	183	317	22	56	17.7
Ministry of Labour and Employment	214	179	12	38	141	219	12	42	19.3
Ministry of Industries	359	330	58	127	310	337	71	147	43.6
Ministry of Expatriates' Welfare and Overseas Employment	456	420	23	76	296	451	21	81	17.9
Ministry of Textiles and Jute	238	235	13	56	201	232	24	69	29.7
Sub-total = TC	12,652	11,873	609	2,166	10,007	12,594	968	2,677	21.3
Road Transport and Highways Division	6,101	5,434	102	225	4,203	6,166	242	528	8.6
Ministry of Railways	4,346	4,336	237	1,199	3,875	4,229	476	1,365	32.3
Ministry of Shipping	897	854	173	355	758	891	154	350	39.2
Ministry of Civil Aviation and Tourism	63	55	1	12	46	54	1	11	20.8
Posts and Telecommunications Division	1,235	1,189	96	374	1,123	1,243	95	422	34.0
Bridges Division	9	6	0	1	3	10	0	1	11.8
Sub-total = Interest	113,500	121,500	15,844	57,165	134,430	122,000	10,077	42,036	34.5
Domestic	93,000	99,500	12,278	50,463	116,617	100,000	8,740	34,619	34.6
Foreign	20,500	22,000	3,567	6,702	17,812	22,000	1,336	7,417	33.7
Total Operating Expenditure	**506,972**	**506,001**	**41,784**	**123,364**	**476,347**	**535,317**	**35,307**	**125,905**	**23.5**

Appendix 3
Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY25	Revised Budget FY25	Actual FY25	Actual FY25 (upto October)	Actual FY25 (up to October) as % of Budget FY25	Budget FY26	Actual FY26 (upto October)	Actual FY26 (up to October) as % of Budget FY26
1	2	3	4	5	6	7	8	9
Pay and Allowances	81,579	79,247	69,383	21,304	26.1	84,114	22,782	27.1
Pay of Officers	12,758	12,217	10,879	3,539	27.7	13,342	3,719	27.9
Pay of Establishment	29,403	28,675	25,937	8,583	29.2	30,001	8,900	29.7
Allowances	39,419	38,355	32,567	9,182	23.3	40,771	10,163	24.9
Goods and Services	45,586	45,867	40,427	7,273	16.0	51,202	8,243	16.1
Supplies and Services	33,589	33,555	29,128	5,873	17.5	38,589	7,201	18.7
Repairs Maintenance and Rehabilitation	11,996	12,312	11,300	1,400	11.7	12,614	1,042	8.3
Interest Payments	113,500	121,500	134,430	57,165	50.4	122,000	42,036	34.5
Domestic	93,000	99,500	116,617	50,463	54.3	100,000	34,619	34.6
Foreign	20,500	22,000	17,812	6,702	32.7	22,000	7,417	33.7
Subsidies and Incentives and Current Transfers	222,062	234,444	215,555	36,017	16.2	235,186	50,907	21.6
Subsidies	88,015	109,048	108,673	11,089	12.6	88,920	23,057	25.9
Grants in Aid	76,627	70,827	63,626	13,837	18.1	81,675	16,101	19.7
Pensions and Gratuities	36,911	35,764	25,888	7,654	20.7	35,657	8,780	24.6
Others	5,284	3,580	2,668	238	4.5	13,709	270	2.0
Block Allocations	6,256	1,819	0	0	0.0	6,281	0	0.0
Unexpected	4,000	1,319	0	0	0.0	4,000	0	0.0
Others	2,256	500	0	0	0.0	2,281	0	0.0
Total Operating Recurrent Expenditure (A)	468,983	482,878	459,796	121,760	26.0	498,782	123,968	24.9
Acquisition of Assets and Works (B)	21,955	18,195	15,873	1,557	7.1	21,693	1,869	8.6
Acquisition of Assets	21,195	17,901	15,434	1,386	6.5	21,045	1,712	8.1
Acquisition of Land	759	293	439	171	22.6	647	157	24.3
Total - Augmented Operating Recurrent Expenditure (A+B):	490,937	501,072	475,668	123,316	25.1	520,475	125,837	24.2
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	1,604	4.2	36,534	1,937	5.3
Total-Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	**506,972**	**506,005**	**476,347**	**123,364**	**24.3**	**535,317**	**125,905**	**23.5**

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 (October)	Actual FY25 (up to October)	Actual FY25	Actual FY25 (upto October) as % of Budget FY25	Budget FY26	Actual FY26 (October)	Actual FY26 (up to October)	Actual FY26 (upto October) as % Budget FY26
Sub-total = GPS	**22,342.00**	**40,223.52**	**124.04**	**578.74**	**10,345.42**	**2.59**	**24,946.93**	**112.91**	**589.40**	**2.36**
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	20.64	311.91	1,126.69	8.65	2,527.43	30.57	337.60	13.36
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	6.39	19.03	136.36	4.36	229.05	7.88	24.71	10.79
Ministry of Public Administration	1,119.77	405.77	6.81	94.39	220.93	8.43	638.37	0.56	42.28	6.62
Public Service Commission	61.00	74.50	1.72	1.90	27.91	3.11	40.53s	7.92	8.72	21.51
Finance Division	5,911.14	5,405.38	9.93	41.47	2,726.03	0.70	5,989.15	49.67	118.53	1.98
Internal Resources Division (IRD)	761.04	242.88	1.53	1.91	135.51	0.25	798.72	1.71	2.67	0.33
Financial Institutions Division	3,322.89	4,064.68	56.57	65.28	5,382.66	1.96	3,431.36	0.00	32.91	0.96
Economic Relations Division	48.78	45.58	0.29	0.75	38.77	1.54	15.25	0.51	1.40	9.18
Planning Division/2	6,395.46	26,608.40	0.97	1.89	31.86	0.03	10,816.77	0.69	1.94	0.02
Implementation Monitoring and Evaluation Division	127.00	123.65	11.13	27.91	102.85	21.98	113.89	10.95	12.43	10.92
Statistics and Informatics Division	364.38	451.48	8.06	12.29	391.88	3.37	199.38	2.45	6.21	3.11
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**	**1,185.39**	**2,907.87**	**31,777.85**	**7.20**	**37,429.85**	**1,078.60**	**2,801.91**	**7.49**
Local Government Division	38,807.88	36,164.73	1,161.03	2,784.07	30,643.79	7.17	36,101.12	1,074.68	2,696.69	7.47
Rural Development and Co-operatives Division	647.57	489.56	5.52	99.95	417.22	15.43	441.61	3.36	92.16	20.87
Ministry of Chittagong Hill Tracts Affairs	924.83	789.71	18.84	23.86	716.84	2.58	887.12	0.56	13.06	1.47
Sub-total = Defence	**1,284.44**	**1,210.94**	**8.13**	**18.69**	**1,161.41**	**1.46**	**916.05**	**5.85**	**7.21**	**0.79**
Ministry of Defence - Defence Services	1,284.44	1,210.94	8.13	18.69	1,161.41	1.46	916.05	5.85	7.21	0.79
Sub-total=POS	**3,311.13**	**3,046.20**	**47.96**	**61.03**	**1,949.55**	**1.84**	**2,780.62**	**26.33**	**41.83**	**1.50**
Law and Justice Division	156.21	178.21	0.00	0.00	130.36	0.00	202.79	11.34	13.91	6.86
Public Security Division	1,707.91	1,636.94	14.97	17.71	615.51	1.04	1,224.07	2.55	3.71	0.30
Legislative and Parliamentary Affairs Division	4.50	4.00	0.25	0.72	3.55	16.08	5.00	0.44	0.71	14.20
Anti Corruption Commission	12.00	9.96	0.00	0.00	9.25	0.00	12.71	1.07	1.67	13.14
Security Services Division	1,430.51	1,217.09	32.75	42.60	1,190.88	2.98	1,336.05	10.94	21.83	1.63
Sub-total = Edu	**50,580.85**	**36,645.59**	**1,081.48**	**2,571.71**	**25,534.43**	**5.08**	**46,085.42**	**633.60**	**3,535.36**	**7.67**
Ministry of Primary and Mass Education	16,135.52	12,764.01	475.19	1,169.09	7,429.02	7.25	11,398.16	75.88	216.44	1.90
Secondary and Higher Education Division	15,541.50	8,416.58	384.00	962.68	6,823.79	6.19	17,113.05	425.24	1,367.29	7.99
Ministry of Science and Technology	12,886.70	12,129.62	130.11	158.25	8,939.72	1.23	12,154.53	23.92	1,560.11	12.84
Information and Communication Technology Division	2,448.66	1,635.79	49.78	193.85	1,250.40	7.92	1,739.32	43.92	168.72	9.70
Technical and Madrasah Education Division	3,568.47	1,699.58	42.39	87.84	1,091.50	2.46	3,680.36	64.64	222.80	6.05
Sub-total = Health	**20,190.19**	**7,949.98**	**70.44**	**418.63**	**2,407.70**	**2.07**	**17,519.57**	**27.12**	**104.36**	**0.60**
Health Services Division	13,741.33	5,667.82	69.82	381.93	1,996.03	2.78	11,617.17	27.08	81.97	0.71
Medical Education and Family Welfare Division	6,448.86	2,282.16	0.63	36.71	411.68	0.57	5,902.40	0.04	22.39	0.38
Sub-total = SSW	9,972.86	8,042.25	57.96	203.87	6,356.95	2.04	6,896.81	186.94	378.91	5.49
Ministry of Social Welfare	975.58	445.17	2.18	10.59	391.32	1.09	734.18	0.43	1.84	0.25
Ministry of Women and Children Affairs	874.94	733.63	12.24	104.59	515.30	11.95	418.55	0.16	50.65	12.10
Ministry of Food	1,299.52	1,376.05	7.69	13.93	1,304.82	1.07	284.28	27.61	50.62	17.81
Ministry of Disaster Management and Relief	5,327.99	4,556.00	35.42	66.51	3,604.11	1.25	4,626.89	119.66	200.23	4.33
Ministry of Liberation Affairs	1,494.83	931.40	0.43	8.25	541.40	0.55	832.91	39.07	75.56	9.07
Sub-total = HCS	**4,945.97**	**3,350.95**	**390.48**	**565.76**	**2,627.22**	**11.44**	**3,031.81**	**9.43**	**228.47**	**7.54**
Ministry of Housing and Public Works	4,945.97	3,350.95	390.48	565.76	2,627.22	11.44	3,031.81	9.43	228.47	7.54
Sub-total = RCRA	**4,047.10**	**2,779.63**	**75.09**	**692.56**	**2,417.75**	**17.11**	**3,771.53**	**51.93**	**367.96**	**9.76**
Ministry of Information	256.44	285.36	1.18	7.88	192.58	3.07	205.34	4.80	9.01	4.39
Ministry of Cultural Affairs	324.32	296.79	11.87	28.29	152.64	8.72	336.64	1.96	15.39	4.57
Ministry of Religious Affairs	2,232.26	1,569.53	19.58	602.99	1,568.34	27.01	1,789.18	23.39	302.00	16.88
Ministry of Youth and Sports	1,234.08	627.95	42.47	53.40	504.19	4.33	1,440.37	21.78	41.56	2.89
Sub-total = FE	**30,174.29**	**22,574.94**	**505.77**	**2,818.02**	**23,406.28**	**9.34**	**22,369.94**	**420.90**	**697.21**	**3.12**
Energy and Mineral Resources Division	997.59	968.50	25.75	44.86	911.32	4.50	2,086.32	12.37	12.39	0.59
Power Division	29,176.70	21,606.44	480.02	2,773.16	22,494.96	9.50	20,283.62	408.53	684.82	3.38

Ministry/Divisions	Fiscal Year 2024-25						Fiscal Year 2025-26			
	Budget FY25	Revised Budget FY25	Actual FY25 (October)	Actual FY25 (up to October)	Actual FY25	Actual FY25 (upto October) as % of Budget FY25	Budget FY26	Actual FY26 (October)	Actual FY26 (up to October)	Actual FY26 (upto October) as % Budget FY26
Sub-total = Agr	**19,828.16**	**17,201.78**	**973.71**	**1,978.78**	**15,574.39**	**9.98**	**18,395.66**	**674.42**	**2,776.34**	**15.09**
Ministry of Agriculture	6,423.92	3,875.45	106.07	530.05	3,433.00	8.25	6,332.89	152.55	620.04	9.79
Ministry of Fisheries and Livestock	2,393.94	2,008.24	19.65	67.21	1,611.40	2.81	1,489.40	37.85	123.91	8.32
Ministry of Environment and Forest	1,402.53	618.74	11.84	23.00	474.61	1.64	1,380.48	3.15	8.18	0.59
Ministry of Land	920.68	487.64	1.20	3.35	160.47	0.36	703.03	23.32	64.53	9.18
Ministry of Water Resources	8,687.09	10,211.72	834.94	1,355.16	9,894.91	15.60	8,489.86	457.54	1,959.69	23.08
Sub-total = IES	**4,126.56**	**2,499.57**	**33.26**	**383.70**	**1,871.22**	**9.30**	**2,714.58**	**43.94**	**348.18**	**12.83**
Ministry of Commerce	631.03	180.38	0.25	1.28	132.85	0.20	290.61	0.12	0.28	0.10
Ministry of Labour and Employment	248.36	167.22	1.31	6.96	70.79	2.80	218.73	8.29	8.45	3.86
Ministry of Industries	2,150.26	1,169.07	6.64	318.76	937.47	14.82	1,553.82	6.08	279.20	17.97
Ministry of Expatriates' Welfare and Overseas Employment	760.78	720.18	10.21	37.92	478.37	4.98	403.72	19.77	29.48	7.30
Ministry of Textiles and Jute	336.13	262.72	14.84	18.78	251.74	5.59	247.70	9.67	30.78	12.43
Sub-total = GPS	**70,267.47**	**48,624.23**	**1,246.95**	**3,420.59**	**31,276.24**	**4.87**	**58,749.81**	**1,116.49**	**3,115.04**	**5.30**
Road Transport and Highways Division	32,042.43	18,624.61	762.25	1,629.65	13,706.01	5.09	32,329.57	709.74	1,374.70	4.25
Ministry of Railways	13,725.64	10,227.61	109.61	183.91	2,979.80	1.34	7,714.99	59.36	127.63	1.65
Ministry of Shipping	10,373.45	7,930.97	0.00	775.89	6,786.14	7.48	9,387.62	285.91	1,027.91	10.95
Ministry of Civil Aviation and Tourism	5,632.25	4,822.79	338.72	338.72	2,848.52	6.01	2,400.57	4.65	8.05	0.34
Posts and Telecommunications Division	1,184.87	1,169.71	1.52	216.47	842.68	18.27	904.81	19.35	41.90	4.63
Bridges Division	7,308.83	5,848.54	34.85	275.95	4,113.10	3.78	6,012.25	37.48	534.84	8.90
Total Development Revenue Expenditure	**281,451.31**	**231,593.58**	**5,800.66**	**16,619.95**	**156,706.41**	**5.91**	**245,608.57**	**4,388.46**	**14,992.19**	**6.10**

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 (October)	Actual FY25 (up to October)	Actual FY25	Budget FY26	Actual FY26 (October)	Actual FY26 (up to October)
Tax Revenue (a+b)	369,318.4	494,999.0	477,999.6	27,961.0	103,899.7	376,875.0	517,999.9	28,751.0	120,459.8
a. NBR	361,452.3	480,000.0	463,500.1	27,288.5	101,442.0	368,714.6	499,001.3	28,026.6	117,419.6
a.1 Income	122,976.0	175,620.0	169,000.0	8,200.6	31,467.5	127,090.1	182,001.0	9,154.7	36,696.6
a.2 VAT	139,290.4	182,782.7	178,586.1	10,990.6	41,623.3	138,524.3	188,518.6	10,932.1	47,074.4
a.3 Supplementary	53,718.8	64,278.5	60,444.2	4,347.7	14,221.1	57,053.8	68,244.1	4,252.6	17,906.5
a.4 Import	38,631.7	49,464.0	47,766.0	3,355.8	12,757.4	38,488.2	51,437.9	3,258.4	14,183.2
a.4 Export	0.1	70.0	68.0	0.0	0.1	0.3	78.2	0.0	0.0
a.5 Excise	4,420.4	5,804.9	5,140.7	204.0	643.7	5,330.0	6,091.2	213.9	776.9
a.6 Other Taxes	2,414.9	1,980.1	2,495.1	189.9	728.9	2,228.0	2,630.3	214.9	782.1
b. Non-NBR	7,866.1	14,999.0	14,499.5	672.4	2,457.7	8,160.4	18,998.7	724.4	3,040.2
b.1 Narcotics & Liquor	589.1	500.0	500.0	58.7	214.4	727.8	849.6	9.8	77.0
b.2 Vehicles	1,790.4	1,500.0	1,500.0	166.6	511.7	1,742.7	2,000.0	142.1	565.5
b.3 Land Revenue	1,096.0	2,250.0	2,250.0	61.6	291.0	1,002.4	2,722.9	75.6	403.8
b.4 Stamp Duty	3,705.7	9,999.5	9,502.5	319.2	1,246.4	3,860.6	11,885.2	409.6	1,640.9
b.5 Surcharge	684.9	749.6	747.1	66.2	194.1	827.0	1,541.0	87.2	352.9
c. Non-tax Revenue	42,581.4	46,003.0	40,001.4	2,735.0	26,695.3	59,179.1	45,999.4	3,280.4	29,193.5
c.1 Dividend and Profit	12,439.5	7,675.9	7,790.2	26.1	15,897.9	25,141.9	10,790.9	70.8	14,958.3
c.2 Interest	2,144.8	6,113.8	6,030.5	123.8	655.9	4,872.5	4,889.8	581.7	1,319.6
c.3 Administrative Fees and Charges	2,583.3	5,803.0	2,817.0	213.0	819.6	2,658.9	5,070.4	236.9	1,061.8
c.4 Fines, Penalties and Forfeiture	1,512.4	643.3	638.4	81.8	307.4	1,057.0	486.9	64.9	285.8
c.5 Receipts for Services Rendered	8,443.1	9,124.8	9,240.0	449.8	1,575.8	7,094.7	8,632.8	472.4	2,006.3
c.6 Rents, Leases and Recoveries	1,242.3	727.2	585.9	111.9	520.6	1,448.7	711.2	90.7	559.8
c.7 Tolls and Levies	982.3	1,915.1	1,917.1	93.4	317.5	978.2	1,709.1	83.7	334.9
c.8 Non-Commercial Sales	2,256.7	3,461.4	2,304.5	199.8	628.8	2,200.1	3,074.9	218.0	864.7
c.9 Other Non-Tax Revenue and Receipts	10,793.4	10,432.3	8,575.6	1,429.0	5,940.4	13,513.4	10,527.4	1,004.7	6,191.0
c. 10 Capital Revenue	183.6	106.2	102.1	6.5	31.3	213.6	105.9	456.7	1,611.5
Total Revenue (a+b+c)	**411,899.8**	**541,002.0**	**518,001.0**	**30,696.0**	**130,595.0**	**436,054.1**	**563,999.4**	**32,031.4**	**149,653.3**
d. Tax-GDP Ratio (base 2015-16)	7.38	8.84	8.54	0.51	1.88	6.83	8.30	0.46	1.93
e. Revenue-GDP ratio (base 2015-16)	8.23	9.67	9.25	0.56	2.37	7.91	9.03	0.51	2.40

Appendix 6
Revenue Receipts (Growth Scenario)

	(Revised Budget FY25/Budget FY25)*100	(Budget FY26/Actual FY25)*100	(Budget FY26/ Revised Budget FY25)*100	Share in Total Revenue Actual FY25	Actual FY26 (upto October /Actual FY25 up to October)*100	(Actual FY26 upto October / Budget FY26)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	96.6	137.4	108.4	86.4	115.9	23.3
a. NBR	96.6	135.3	107.7	84.6	115.8	23.5
a.1 Income	96.2	143.2	107.7	29.1	116.6	20.2
a.2 VAT	97.7	136.1	105.6	31.8	113.1	25.0
a.3 Supplementary	94.0	119.6	112.9	13.1	125.9	26.2
a.4 Import	96.6	133.6	107.7	8.8	111.2	27.6
a.4 Export	97.1	29621.2	115.0	0.0	14.6	0.0
a.5 Excise	88.6	114.3	118.5	1.2	120.7	12.8
a.6 Other Taxes	126.0	118.1	105.4	0.5	107.3	29.7
b. Non-NBR	96.7	232.8	131.0	1.9	123.7	16.0
b.1 Narcotics & Liquor	100.0	116.7	169.9	0.2	35.9	9.1
b.2 Vehicles	100.0	114.8	133.3	0.4	110.5	28.3
b.3 Land Revenue	100.0	271.6	121.0	0.2	138.8	14.8
b.4 Stamp Duty	95.0	307.9	125.1	0.9	131.7	13.8
b.5 Surcharge	99.7	186.3	206.3	0.2	181.8	22.9
c. Non-tax Revenue	87.0	77.7	115.0	13.6	109.4	63.5
c.1 Dividend and Profit	101.5	42.9	138.5	5.8	94.1	138.6
c.2 Interest	98.6	100.4	81.1	1.1	201.2	27.0
c.3 Administrative Fees and Charges	48.5	190.7	180.0	0.6	129.6	20.9
c.4 Fines Penalties and Forfeiture	99.2	46.1	76.3	0.2	92.9	58.7
c.5 Receipts for Services Rendered	101.3	121.7	93.4	1.6	127.3	23.2
c.6 Rents Leases and Recoveries	80.6	49.1	121.4	0.3	107.5	78.7
c.7 Tolls and Levies	100.1	174.7	89.2	0.2	105.5	19.6
c.8 Non-Commercial Sales	66.6	139.8	133.4	0.5	137.5	28.1
c.9 Other Non-Tax Revenue and Receipts	82.2	77.9	122.8	3.1	104.2	58.8
c.10 Capital Revenue	96.2	49.6	103.7	0.0	5142.6	1521.9
Total Revenue (a+b+c)	**95.7**	**129.3**	**108.9**	**100.0**	**114.6**	**26.5**

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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