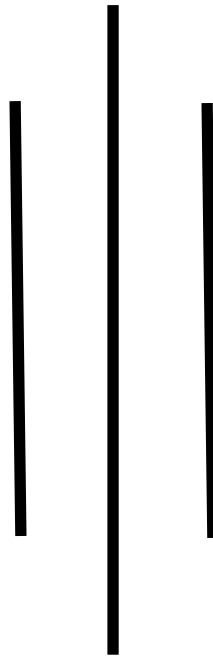


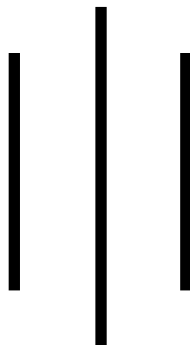


**Budget Speech
of
Fiscal Year 2015/16**

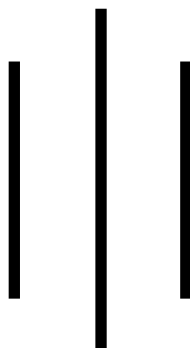


**Government of Nepal
Ministry of Finance
14 July 2015**

**Budget Speech
of
Fiscal Year 2015/16**



**Delivered to Legislature-Parliament of the
Constituent Assembly by
Honorable Finance Minister
Dr. Ram Sharan Mahat
Tuesday 14 July 2015**



**Government of Nepal
Ministry of Finance
2015**

Right Honorable Speaker,

1. I am standing before this august House to present the budget of Fiscal Year 2015/16 with a sense of responsibility of addressing the aspiration of Nepalese people to align Nepal among the advanced countries with determination, plan and confidence, rising above from physical, economic and human destruction brought by the devastating earthquake in the beginning of this year.
2. At the outset, I would like to express deep condolences to our brothers, sisters and foreign nationals who lost their lives in devastating earthquake and also wish speedy recovery of injured persons. And at the same time, I am fully confident that we will turn this tragedy into strength of building new Nepal.
3. We successfully carried out rescue and relief operation within a month time in the face of limited resources and difficult terrain while struggling with difficult situation. Temporary settlements were arranged for hundreds of thousands of earthquake affected people. It was a great challenge to render health treatment to thousands of wounded people, to supply drinking water and to prevent the possible outbreak of epidemics which we successfully performed with national and international efforts. I would like to pay high tributes to all Nepalese sisters and brothers for presenting an example that we can rise from crisis with self prompted unity, strong will power and determination.
4. I would like to express my high tribute to all national and international persons, organizations, civil servants, security personnel, journalists and helping hands of friendly countries and kind hearted friends who were involved in search, rescue and relief operations even overcoming the pains of losing their dear and near ones at the time of crisis.
5. Post Disaster Needs Assessment Report was prepared and publicized in a short period of time despite geographical difficulties. This itself

is a credible and internationally recognized report. "**The International Conference on Nepal's Reconstruction**" which was organized right in two months of devastating earthquake, has been a historically successful event. This event was successful in all aspects including its management, participation, solidarity, and pledging of fund. After the conference, a great confidence and energy have been added in the reconstruction campaign of Nepal. I would like to express my sincere appreciation to all friendly countries and international organizations who participated in the conference and expressed their pledges.

6. Neither any of us have the strength to win the nature, nor can we stop natural disasters. Nevertheless, we should have a capacity to minimize the losses and cope with such natural disasters. We need to plan our bright future based on lessons learned from this unimaginable difficult situation. I want to express my commitment based on my strength and capacity to help all Nepalese emancipate from such disasters, while assuring that the Government is and will remain with them on such time. History is the testimony that we have faced these kinds of disasters strongly even when we were in a poor economic situation. Using our strength of overcoming any adversaries with unity, I would like to assure to contributing from my side for the dignified life and secured future of all while overcoming fears of earthquake from the mindsets of general public.

Honorable Speaker,

7. The responsibility lies on us to make economy once again dynamic while minimizing the negative effects of earthquake. I have given top priority to relief, rehabilitation and reconstruction in this budget with the understanding that reconstruction activities can be used as an opportunity for new construction. I have given continuity to ongoing and new high yielding projects and programs in the coming Fiscal Year.

8. While preparing the budget for the coming Fiscal Year, I have taken as guidelines the commitment proposals made by Legislature Parliament, and views expressed by honorable members during the discussions on principals and priorities of appropriation bill. Also, Interim Constitution of Nepal, 13th Plan, and policies and programs of the current Government are taken as basis for the budget preparation.
9. I have already presented before this august House, the Economic Survey of Fiscal Year 2014/15, containing analysis of the macro economic situation, and Ministry/Agency wise expenditure status report as well as Public Enterprises Performance Report of Fiscal Year 2013/14. Before presenting challenges, priorities and programs of the coming fiscal year's budget, I would like to present a brief summary of current economic situation.

Economic Indicators

10. The economic growth which remained weak for several years was expected to register above 5 percent growth in second consecutive year and thus making positive turn around. However, due to decrease in food production, slow down on economic activities after the earthquake and negative impact on industry and service sector, the economic growth in the current Fiscal Year is likely to remain at 3.04 percent. The estimated cash value loss due to earthquake is about one third of GDP.
11. Other economic indicators are also negatively affected due to the earthquake. As of the first nine month of current Fiscal Year, the inflation rate was less than 7.0 percent, after the earthquake, it reached to 7.4 percent as of 11 month due to the undesirable effect in supply system and rise in production cost.
12. Revised total expenditure of current Fiscal Year is estimated to be Rs. 522.68 billion or 85.0 percent against the allocation of Rs. 618.10 billion. Of the total expenditure, current expenditure is estimated to

be Rs. 339.24 billion, capital expenditure Rs. 86.58 billion and financing Rs. 96.86 billion.

13. Revised total revenue collection of the current Fiscal Year is estimated to be 93 percent or Rs. 393.50 billion against the targeted total revenue collection of Rs. 422.90 billion. On foreign aid, according to the revised estimate, Rs.37.73 billion of grant and Rs. 25.48 billion of loan is mobilized against the targeted total foreign aid of Rs. 123.11 billion of which Rs. 73.38 billion is grant and Rs. 49.73 billion is loan.
14. As of the first 11 month of current Fiscal Year, international trade deficit has been reached to Rs. 612.87 billion. Due to the down turn in exports and excessive increase in imports; wide gap in trade deficit has been experienced. Despite the increase in trade deficit, favorable balance of payment situation is observed due to the increase in the inflow of remittance and foreign aid mobilization. The balance of payment surplus of Rs. 127.20 billion has been registered during the same period.
15. As of the first 11 month of current Fiscal Year, a foreign exchange reserve of Rs. 809.48 billion has been registered. This reserve will be sufficient to cover the imports of goods for 13.1 months and imports of goods and services for 11.3 months. The investment climate has been improved. NEPSE index, an indicator of capital market is above 900 even after the earthquake.

Honorable Speaker,

16. Despite protracted political conflict, instability and unexpected huge natural disasters encountered every year, the policies and programs implemented in the past have shaped some remarkable progress in socio-economic indicators.
17. We have been successful in internal resource mobilization for expenditure management. Nepal is among the few countries having

higher revenue to gross domestic product ratio. This ratio is estimated to be above 18.0 percent in current Fiscal Year despite the short-fall in revenue collection, which was only 10.4 percent before 25 years. There have been significant changes in the structure of revenue. The share of direct tax has been increased in total revenue. Now, customs duty is ranked as third source of revenue which was the main source of revenue in the past.

18. There has been improvement in public expenditure management. The international evaluation of Public Expenditure and Financial Accountability (PEFA), which was completed this year, showed improved performance compared to 2008.
19. There has been improvement in social indicators too. Though the earthquake caused poverty to be increased; only one fourth of the population is below poverty line. Child mortality and maternal mortality rate has been decreased and life expectancy has increased by 16 years during the last 25 years. Almost all the Millennium Development Goals (MDGs) have been achieved. The international community has admired us for this achievement. Structural change has been experienced in economy due to the increased contribution of non-agricultural sector.
20. Despite these positive achievements and expectations, we are well informed that there are still complex challenges in the economy. We have a challenge of making huge investment to increase the annual economic growth rate to 8.0 percent, in the context of average growth of 4.1 percent over the last decade, for Least Developed Countries Graduation by 2022 and become a Middle Level Income Country by 2030. Similarly, learning from the experiences of the countries which have progressed after disasters, we have another challenge of timely reconstruction of villages, cities, settlements, ancient heritages and infrastructures devastated by earthquake. I have listed the challenges of Nepalese economy as follows:

Challenges:

- (a) To create employment and income generation opportunities for the population that may fall into poverty due to the earthquake and other natural disaster and to stop the decline down in the income of those just above the poverty line.
- (b) To stimulate the economy in rapid speed by improving the sluggishness of major economic activities like- weak infrastructure, post earthquake investment, business, income and employment, production, productivity, consumption and entrepreneurship.
- (c) To mobilize the major fraction of public expenditure going for consumption and unproductive sector to productive sector and capital formation.
- (d) To mobilize the administrative mechanism effectively by making the supply system just and unproblematic in order to reduce the pressure in price level caused by increase in money supply and cost of production which is further caused by increased budget size and private sector investment.
- (e) To increase the absorptive capacity of the Government mechanism and the efficiency of private sector construction entrepreneurs in accordance with increasing budget size and number of development projects and programs.
- (f) To maintain coordination between inter-organizations and inter-hierarchies by widely improving present legal structure to address the problems of development project implementation like- barrier in land acquisition, construction material supply, environmental impact assessment and delay of decision in cutting down the trees and local level obstacles in project site.
- (g) To determine the management and operation methods of State Owned Enterprises (SOEs) with weak performance,

unhealthy financial status and weak distribution system those are not necessary to operate by the Government.

- (h) To improve quality of financial sector regulatory authorities by enhancing capacity and efficiency in order to maintain financial credibility and stability.
- (i) To increase the agricultural production and restore the service sector in order to decrease trade deficit caused by the increase in imports of agricultural commodities, import based economic structure and increase in imports of construction material for post-earthquake reconstruction.
- (j) To establish a political system by overcoming the vacuum of local bodies in order to institutionalize democracy at the local level of the state structure, implement the policy and program declared by the Government with ownership, show the presence of the Government at the local level and make disaster management effective.

Honorable Speaker,

21. Considering these challenges, I have formulated budget for coming Fiscal Year 2015/16. Keeping the picture of prosperous Nepal in front, I have submitted budget's objectives as following:

- (a) To achieve higher economic growth by revitalizing the economy through continuation of economic reform programs, creation of investment-friendly environment, expansion of economic activities at the lowest level, local production and employment growth.
- (b) To concentrate national resources on rehabilitation and reconstruction to enhance citizen's trust towards the state, without being feared due to the sudden economic slowdown caused by the impact of devastating earthquake.

- (c) To improve qualitatively the livelihood of general people and to construct the physical infrastructure as national campaign required for speedy economic development.
 - (d) To reform governance for effective budget implementation and service delivery together with capacity enhancement of the Government's mechanism.
 - (e) To achieve balanced development and reduce poverty by ensuring the social security.
22. Now, I express some of the commitments to enhance the ownership of general people for country's development, overall socio-economic reform and Government's programs through this budget:
- (a) Sustainable and higher rate of economic growth will be achieved by the expansion of new nation building activities aftermath of earthquake through investment growth, employment generation, entrepreneur development and income generation.
 - (b) Self-created social harmony achieved during the time of disaster and self-motivated helping hands will be encouraged to utilize for the reconstruction.
 - (c) All necessary measures will be adopted with priority for the pre- disaster readiness and disaster management in order to reduce the loss from the natural disasters.
 - (d) Internal resources will be mobilized at the optimum level. Maintaining continuity of existing on-going plan and programs of national importance, required budget will not be shortage for the less affected regions from the earthquake.
 - (e) Large on-going infrastructure projects will be completed on time by making everybody responsible related to the construction. Alternative routes to link various places including the Capital will be constructed.

- (f) As the quality of public construction and the protection is felt weak aftermath of earthquake, in the coming days, measures will be adopted to make related agencies, authorities and contractors responsible to enhance the quality of public construction.
- (g) Building codes and construction codes will be enforced strictly to regulate unorganized urbanization. Integrated and organized settlements will be developed by transferring those areas that were geologically weakened by the earthquake where there is no possibility of resettlement.
- (h) Reconstruction Action Plan will move forward under the umbrella of Reconstruction Authority. Priority will be given to utilize local resources, labor and technology during the reconstruction.
- (i) Historical settlements carrying original cultures, center points of tourism attractions and the traditional settlements will be reconstructed in the original shape with a lead of the community. No stone will remain unturned to revive Nepal as world's attractive destination by restoring special features of Nepali tourism.
- (j) In order to make public administration more responsible and accountable by enhancing public administration's professional skills, technical capacities and readiness, focus will be given for the implementation of existing codes of conduct and laws.
- (k) Efficiency of expenditures will be increased by effective expenditure transparency and accountability, accounting, expenditure reporting, internal control, monitoring and auditing. Public expenditure management will be improved to make it economical and effective.
- (l) Programs will be carried forward with a goal of providing roads and electricity services in all Village Development

Committees, making all government services accessible and simple, availability of drinking water and basic sanitation services to all population and construction of all-weather roads in all electoral constituencies in the coming three years.

23. Now, I put forward the details of programs to be implemented in the coming Fiscal Year:

Constitution Making, Representative Governance System and Rule of Law

24. Process has already begun to carry the draft Constitution of Federal Democratic Republic of Nepal to the Nepalese people for their feedback after its approval by the Constituent Assembly. I have allocated necessary resources for the promulgation of Constitution at the very beginning of the coming Fiscal Year.
25. I have provisioned necessary resources for the implementation of third strategic Action Plan of Judiciary. I have allocated budget to facilitate the function of two important Commissions which are connected to the peace process. Similarly, I have allocated necessary budget for strengthening of all constitutional bodies. I have allocated amount for the election of local bodies to be conducted after the promulgation of Constitution.

Continuation of Economic Reform Programs

26. I have given continuity to the economic reform programs announced in the current Fiscal Year. Already submitted bills will be passed by the Legislature-Parliament for the overall socio-economic development and for the public and private investment with the continuity of current legal and policy reforms. Already announced Start-up Fund, for the invention based on innovative ideas, enterprise and technology, will be implemented as “Challenge Fund” from the coming Fiscal Year.

27. I have continued incentives and facilities as it was announced in the current year to accelerate the economy through economic reforms.

Rehabilitation and Reconstruction aftermath of Earthquake: New Nepal Building Campaign

28. The Government is moving ahead with strong commitment for the completion of reconstruction work within coming five years. I would like to call upon all private sector, cooperative institutions, non-governmental organization, civil society, international community and general people to engage in this campaign with open-mind within the government prescribed policy guidelines, as the reconstruction work is not possible only by the Government's single effort.
29. Reconstruction Authority will be fully operational soon with highest level leadership, special authority, guaranteed financial resources, specific terms of work, provision of citizen's feedback mechanism and efficient professional structure. From this, I am confident that reconstruction and rehabilitation work will be completed as per the people's expectation.
30. The cost for the first phase of reconstruction will be Rs. 667 billion according to the Post Disaster Need Assessment (PDNA) conducted by the National Planning Commission. Such expenditure will be managed from the "**National Reconstruction Fund**" for moving forward the reconstruction works expeditiously. Under this fund, projects will be carried out by the internal and external resources and cash along with the collected amount by issuance of the "Reconstruction Bond" to enhance ownership and participation of the general public in the reconstruction works. I have managed to collect the savings in this Fund obtained during the middle of the Fiscal Year. I have allocated Rs. 74 billion in this fund for the coming Fiscal Year. Out of this, Rs. 50 billion for housing, Rs. 3 billion for public buildings, Rs. 2 billion for archeological structures,

Rs. 7 billion for other physical infrastructures, Rs. 6 billion for production sector and Rs. 6 billion for the social sector will be spent.

31. Until the works started by the Reconstruction Authority, I have provisioned to carry out the works related to rehabilitation and reconstruction of individual houses, governmental buildings, schools and health institutions, archeological and cultural heritages and physical infrastructures by the sectoral ministries and agencies. I have allocated Rs. 17 billion for this purpose in addition to the expenditure made from National Reconstruction Fund.
32. I have made arrangements to provide up to Rs. 200,000 on the basis of approved procedures for those who wish to construct the completely damaged houses by the earthquake on their own under the specified norms. Similarly, it has already been provisioned Rs. 2.5 million for the Kathmandu Valley and Rs. 1.5 million for outside the Valley as “special housing loan for earthquake affected” to those affected households who wish to reconstruct their houses by this loans with a 2 percent concessional interest rate from the banks and financial institutions under the simple procedures formulated by the Nepal Rastra Bank.
33. Economic Rehabilitation Fund will be established under the Nepal Rastra Bank for providing refinancing facility and interest subsidy for the sectors including earthquake affected residential home, agriculture, business and tourism. Already announced measures, such as the loan loss provision, loan rescheduling, additional time for the account keeping of income and expenditure and capital calculation for the earthquake affected, will be continued.
34. I have allocated necessary budget for the immediate reconstruction and restoration of damaged infrastructure of water supply and sanitation in earthquake affected area to address the adverse effect to the sources of water supply. I have made the provision to bear 30.0

percent of the local contribution by the government in water supply and sanitation projects.

35. For the reconstruction of damaged structures, skill development trainings on various subjects like mason, plumbing and electricians will be provided to 50 thousand youths at the district level through skill development centers. Such skill and knowledge will be accredited. Skill development centers will also evaluate the trainings conducted by non-government organizations.
36. Rehabilitation and resettlement will be done immediately for the displaced peoples from their own residential areas to another place due to the earthquake. Relocation will be done from the high risk geological locations to the safe and closer place as much as possible with appropriate policy and plans after conducting the detail study.
37. Historical Heritage, Temples, Monasteries, Mosques and infrastructures, damaged by the earthquake, will be constructed maintaining their original and cultural shape with new technology. For this, local goods and labor will be utilized as far as possible. For such construction, “**Ours Heritage-Ours Responsibility**” campaign will be launched. For this, a separate **Heritage Fund** will be provisioned under the National Reconstruction Fund to make possible to deposit amount by the Nepalese residing in Nepal and abroad. In order to enhance ownership and contribution by the general Nepalese people, I have made the provision of additional one percent telecommunication service fees which will be deposited in this Fund. Construction permission will be given to national and foreign institutions if they wish to construct the cultural heritages with a condition to use shape, design and maintain quality as approved by the Government of Nepal. Individual houses around the damaged archeological and cultural heritages will be encouraged to reconstruct in such a way that they should reflect the cultural importance of that place.

Restoration of Economic Activities

38. Slow economic activities of last three months of current Fiscal Year will be restored through the fiscal and monetary measures. Government investment will be increased for capital formation and environment will be created for private investment. Economy will be revitalized with increased demand of domestic production and imported construction materials after the implementation of reconstruction activities.
39. Foreign Investment and Technology Transfer Act will be revised to attract foreign investment. The provisions will be made from the coming Fiscal Year to allow foreign nationals to purchase apartments in Nepal with smooth process. **Investment Forum** will be organized in the coming Fiscal Year to promote investment. Investment through public-private partnership will be made in all possible areas in addition to the large infrastructures.
40. The primary work will be initiated to establish Infrastructure Development Bank in participation with private sectors who are capable of making investment in financial infrastructure development. NIDC Development Bank and Hydropower Investment and Development Company will be restructured in a way to make them capable of increasing investment in infrastructure.
41. Investment friendly environment will be created for new investors to establish industries in to the industrial estates, which are not being operated in their full capacity. Policy requiring public institutions to use local materials, even if expensive up to 15, percent will be strictly implemented.
42. Considering the growing interest in the import substituting cement industries, policy of bringing road and electricity facility to the industry areas will be continued for their rapid promotion. I have allocated Rs.630 million for the construction of access road to mines for the 16 cement industries and construction of electricity sub-

station and transmission line for the 12 cement industries. The Government will allow the interested entrepreneurs to construct access road on their own so as not to exceed the cost estimate made by the Government.

43. I have made arrangement as to suffice only by primary environmental impact assessment for establishing cement industries producing up to 3000 metric tons of clinkers by exploiting required limestone up to 4,800 metric tons. In line with the policy of investing in other industrial infrastructure adopted on basis of the lessons learnt from positive impacts of investment on cement industries, I have allocated budget required for bringing access road and electricity to the site of Iron mines in Those of Ramechhap in the coming Fiscal Year.
44. Concessions and facilities for revival of sick industries will be made available after carrying out needful revision in the standards regarding identification of the sick industries.
45. Youth entrepreneurship will be developed to promote the traditional industries that reflect Nepalese art and culture. Program of lending against project collateral through Women Entrepreneurial Fund, that has played important role in developing women entrepreneurship, will be extended in additional 10 districts.
46. Considering the important role of access to finance in expanding economic activities, program of opening at least one bank account for each household will be launched as a campaign. An arrangement will be made for disbursing the cash transfer provided by the State through bank account.
47. Development, marketing and increase in accessibility of touristic goods will be emphasized for revival of earthquake affected tourism sector. By conducting safety audit of earthquake affected areas, local and foreign tourists will be assured that the touristic sites are safe.

48. National Tourism Strategic Action Plan will be implemented for development of tourism sector as one of the strong bases of economy. Emphasis will be given to use of local productions in tourism industries by enhancing participation of women and local community. I have allocated Rs.1.1 billion for development of tourism infrastructure and for promotional activities.
49. Upgrading of Tribhuvan International Airport will be accomplished with high priority. I have allocated Rs. 1.75 billion for this purpose. Construction of Pokhara Regional International Airport will be started from coming Fiscal Year after completion of compensation distribution. In order to reduce the air traffic of Tribhuvan International Airport, domestic airlines will be encouraged to provide services from the airports out of the Kathmandu valley. I have allocated total of Rs.5.75 billion for the construction and improvement of airports.
50. I have given continuation to incentives and cash subsidies being provided to the export to third countries in order to encourage private sector to increase in the production of goods and services having comparative advantages and to reduce ever increasing trade deficits. I have made arrangement to provide hundred percent subsidies for the additional quantity of exports exceeding the quantity of the current Fiscal Year.

Balanced Development

51. There is still high socio-economic disparity in the country. Balanced and equitable distribution of development outcome to all regions is essential to ensure ownership in the economic development. Realizing this fact, I have prepared this budget so as to contribute to balanced development of the country.

(a) Tarai- Madhesh

52. I have allocated Rs.3.19 billion in coming Fiscal Year with determination to complete Postal Road, which has special importance in the infrastructure of Tarai- Madhesh, within the period of five years. Under this program, I have allocated 250 million for upgrading of Vittamod-Janakpur sector road. I have also allocated required budget for upgrading and initiating the work to make East-West Highway of 4 lanes.
53. Construction of strategically important and urban roads in Tarai-Madhesh region will be continued. Forty seven roads in this region will be constructed through multi-year tendering process. I have allocated Rs. 310 million for the improvement of roads in Mithila area. I have allocated 1.86 billion for land acquisition and for construction of railway track of Bardibas-Simara sector.
54. Pocket areas of paddy production will be developed in 12 districts of Tarai-Madhesh region. Within the period of five years, large irrigation projects will be operated so as to provide irrigation facilities to all agricultural land of Tarai- Madhesh. Along with the operation of *Sunsari-Morang* irrigation project in its full capacity, all other irrigation projects under construction will be completed within stipulated time frame. In the coming Fiscal Year, 48 deep tube wells will be installed in Terai-Madhes. I have allocated Rs. 3.76 billion for the construction of undergoing *Sikta, Rani Jamara Kulariya* and *Babai* irrigation projects. Similarly, I have allocated Rs.520 million for the rehabilitation of large irrigation projects which could not be operated in their full capacity due to the lack of necessary repair and maintenance.
55. I have given continuity to the people's embankment program. The water-induced disaster controls programs will be directed towards saving the Tarai Madhesh region from sinking. *Rastrapati Churiya-Tarai Madhesh Conservation* Program will be expanded to additional area in order to control the desertification of Tarai Madhesh region

caused by the Churiya's exploitation. I have allocated 1.96 billion for this program.

56. Large scale infrastructure project and program will be conducted in Tarai Madhesh region and feasibility study will be carried out for the development of 10 new cities equipped with modern facilities. The necessary urban infrastructure will be extended in Biratnagar, Janakpur, Birgunj, Bhairahawa, Nepalgunj and Dhangadi. Targeting at these cities, construction of six lanes trade road is under construction. For this purpose, I have allocated adequate budget. I will avail additional budget based on the work progress. In addition to these, the construction of *Bardibas-Jaleshwar*, *Gandak Canal*, *Channauta-Krishnangara*, *Basantapur-Kataharia-Piparadi-Padam* road and Tarai urban road will be initiated. Preliminary work for the construction of greater ring road encircling all areas of Nepalgunj will be initiated in line with the concept of greater Nepalgunj city.
57. The construction of *Kathmandu-Tarai- Madhesh* fast track will be initiated in the coming Fiscal Year. I have allocated Rs.1 billion for this purpose.
58. Agriculture processing centers will be established in the districts of Tarai- Madhesh and industrial corridors will be developed in appropriate places. The detail project report will be prepared to establish Industrial Estate in Tinau corridor of Butwal in the coming Fiscal Year. I have allocated necessary budget for the development of Industrial Estate in Daiji of Kanchanpur and operation of special economic zone in Bhairahawa.
59. Special program will be launched to resolve the problem of arsenic contents in drinking water in the districts of Tarai- Madhesh region. New projects will be identified for protection of watershed region and for sustained supply of water from the construction of embanked water reservoir.

60. I have allocated budget for upgrading the airports in Rajbiraj, Nepalgunj and Dhangadhi. I have allocated Rs.2.50 billion so as to complete Gautam Budhha Airport in Bhairahwa within 2 years time.
61. The construction of East-West Transmission lines will be initiated and the implementation of Dhalkewar-Mujaffarpur, Kushwaha-Kataiya, Bardaghat-Gorakhpur, Birgunj-Parwanipur cross-border transmission lines will be expedited. Of the said projects, Dhalkewar-Mujaffarpur 400KV transmission lines project will be completed within coming Fiscal Year. The feasibility study of Lamki-Mahendranagar Transmission lines will be commenced.
62. I have allocated adequate budget for the development of Lumbini and Janakpur, the symbols of culture and history. The remaining works under the Master Plan of Lumbini will be completed soon and the preliminary works of Buddhist Circuits will be commenced.
63. Socio economic infrastructure development, income generating and awareness enhance activities will be carried out in 114 Village Development Committees and 4 municipalities of Parsa, Bara, Rautahat, Sarlahi, Mahottari, Dhanusha, Siraha and Saptari districts adjoining with southern border having severity of poverty. I have allocated Rs. 160 million for this purpose. The social security programs declared through the previous budgets, for the marginalized and highly deprived people of Terai-Madhesh will be continued.
64. The social security programs launched for the benefit of the minorities and deprived people of Terai-Madhes is given continuity. The Ramnarayan Mishra special scholarship will be made available to the girls of grade 11 and 12 representing the backward *Dalit* and marginalized communities of Terai. Eighty thousands girls will be benefitted from this special scholarship program.

(b) Mountain - Hill and Remote Area

65. All weather roads will be constructed in headquarters of hilly districts in order to enhance the transportation service. I have allocated Rs. 1.95 billion to complete the construction of Mid Hill Highway within the coming three years. On the basis of work progress an additional budget will also be provided.
66. I have allocated necessary budget to expedite the construction of *Koshi, Kaligandaki* and *Karnali Corridors* considered as the North - South Highways. The initial works of developing *Bheri* and *Rapti Corridors* will be commenced based on their feasibility studies. In addition, the construction of *Ranke-Rabi-Bhedetar, Salleghat-Ramechchhap-Sanghutar, Charikot-Jiri, Gaidakot-Rampur-Ramdi, Lamahi-Ghorahi-Tulsipur* and *Bhaluwang-Bagdula-Bhimgitte* roads will be started.
67. The touristic spots of these areas will be developed as the attractive tourist destinations. The trekking routs of these areas will be upgraded and the construction works of the Great Himalayan Trail will be expedited. Feasibility study will be carried out for the construction of Salleri-Chauri Kharka-Sagarmatha touristic road. Special attention will be given to the development of the religious and cultural sites existed in those areas.
68. The ongoing construction of large hydropower projects in this area will be expedited. This part of the country possesses the high potentiality of hydropower development. I have earmarked Rs. 2 billion for *Upper Tamakoshi Hydropower Project* for coming Fiscal Year with an objective to complete it within coming two years. The construction of Tanahu Hydropower Project (140MW) will be started from coming Fiscal Year. The initial phase of construction work of the Budhigandaki Hydropower Project (1200MW) of which detail design has already been completed will be initiated. I have appropriated Rs. 3.37 billion for this purpose. An additional budget will be made available to the project depending on its work progress.

I have allocated Rs. 470 million for the detail design of the Nalsinghgadhy Hydropower project.

69. Study on Cordyceps Sinesnsis (Caterpillar mushroom) at Himalayan Region will be carried out within three months and the recommendations will be gradually implemented for the research and development, commercial production, collection and marketing of the same.
70. The integrated and well arranged resettlement plan will be implemented in Hill and Mountain regions. The Integrated Resettlement Master Plan for earthquake affected district headquarters and the municipalities of those districts will be developed and implemented. I have appropriated Rs. 250 million for Master Plan preparation.

(c) Karnali and the Far-Western Region

71. The ongoing programs devoted to the development of Karnali regions will be expedited. *Karnali Employment Programs* including the targeted social protection activities in Karnali regions will be made more effective.
72. Humla and Dolpa district headquarters will be connected with the national road networks in coming two years. The construction of Karnali Corridor will be given high priority as part of the North-South Highways.
73. The remaining black topping works of the ongoing *Surkhet-Jumla and Bajura-Kolti* roads will be completed in the coming Fiscal Year. The construction of *Sahajpur-Boktan-Dipayal* road will be commenced. The construction of *Devasthal-Kaindanda-Chaurjahari-Dolpa* road will be expedited. The construction of roads that connects the herbal production and processing centers of Far and Mid - Western Regions will be continued.

74. In order to establish of a Special Economic Zone in Jumla, required land acquisition and infrastructure development task will be initiated after completing study on it. I have provisioned required budget to carry out feasibility study of the Jawakhola hydropower (5 MW) in Jumla. I have appropriated Rs. 250 million for the development of physical infrastructure of Karnali Health Science Academy.
75. A package program will be implemented for the development of tourism infrastructure in Karnali Zone. Transportation will be made easier by upgrading *Karnali Highway* and airports. Previous policy of income tax exemption to entrepreneurs who wants to construct and operates well equipped resorts in this region including Rara lake areas in Mugu district is continued.
76. Far western region will be developed as an aesthetic region. Emphasis will be given to conserve the important religious and touristic spots of this region. The required preparatory works for the commencement of the implementation of Pancheshwor Multipurpose project will be accomplished soon. The construction of West Seti Hydropower project will be initiated through the attraction of foreign direct investment.
77. I have earmarked budget for detail design of *Mahakali Bridge* for its smooth construction. The construction of Seti and *Mahakali Highway* will be continued. I have allocated Rs. 290 million for the construction of *Tanakpur Link Road, Patan-Pancheshor Road* and *Darchula-Tinkar Road* in the coming year. I have appropriated Rs. 750 million to expedite the construction of *Mahakali Third Irrigation* project.
78. I have appropriated necessary budget for integrated urban infrastructure development of Dhangadhi, Attariya, Bhimdutta and Jhalari Municipalities of Far-western region. I have allocated budget for the development of infrastructure of *Geta Medical Collage* in Kailali.

(c) Rural Area

79. Local bodies are the key players of the local development. Local development cannot achieve desired momentum without the ability and involvement of the local bodies. The conditional capital grants, being provided to VDCs with the objectives of enabling them, has been increased by Rs. 500,000. The merger of VDCs with the objective of transforming themselves into a capable economic unit will be encouraged. Provision of Rs. 5 million is made available for five consecutive years if two VDCs are merged, Rs. 10 million if the three are merged, Rs. 15 million if the four are merged and Rs. 20 million if the five are merged.
80. I have increased 50 percent additional amount and allocated Rs.15 million for each electoral constituency to implement the infrastructure projects based on people's participation initiated from the current Fiscal Year under the Constituency Development Program as approved by the district council selected through the mechanism consisting of Hon. Members of the Parliament. I have added Rs. 500,000 in additions to Rs. 1.5 million being provided to all members of the Parliament for constituency development program.
81. I have made provisions to implement district level projects of local transportation, drinking water and sanitation, small irrigation and river training, micro-hydro and alternative energy, housing and urban development, solid waste management and social infrastructures by the local level itself.
82. District level development programs will be implemented through the District Development Committees. In the coming five years, 840 bridges will be constructed in 53,000 KM roads where tracks were opened for a long time but regular transportation has not been operating. 365 ropeways will be replaced by suspension bridges within the coming two years. I have allocated Rs. 2.05 billion for the construction of suspension bridges in the coming Fiscal Year.

83. Model Integrated Rural Settlement Development Program will be initiated in Bajura district which is far behind in Human Development Index and will be gradually extended to other vulnerable districts.
84. For the continuation of the program which were planned for implementation but the program could not be launched due to reasons including earthquake within the last three months of the current Fiscal Year in the earthquake affected and remote districts, I have allocated additional budget equivalent to freezed amount in the coming Fiscal Year based on the evidence of freezed amount.

(d) Urban Infrastructure

85. A campaign will be initiated to construct modern urban cities with the slogan of "**Wave of Development, Well Facilitated City**". Long term action plan of 20 years for urban development will be prepared and implemented from the coming Fiscal Year.
86. A campaign will be launched to make cities as green cities. Pokhara, Dharan and Lalitpur sub-metropolitan cities will be developed as adequate greenery and environment friendly. I have continued the policy of encouraging the use of solar power in urban areas.
87. I have allocated Rs. 1.65 billion for infrastructure development activities implemented through the cost-sharing of municipalities which has seen encouraging. I have also allocated Rs. 690.0 million for newly formed municipalities for infrastructure and capacity development. Similarly, I have allocated in Rs. 10 million in average which is non-conditional capital grant for those municipalities.
88. Residence colony/settlement will be developed only in the allocated land for residence by effective implementation of land use policy. The provision of prior approval from the local bodies will be made mandatory while plotting the land for residence by individual or

company. Settlement development will be permitted by ascertaining easy access of basic infrastructures.

89. Municipalities including district headquarter will be developed as information technology based city by providing the broadband internet facility even through utilization of Rural Telecommunication Technology Fund.
90. A master plan will be prepared to develop a smart city in Kathmandu valley and Lumbini Region and for developing Nijgadh as a smart city. I have allocated Rs. 440 million for the infrastructure development of 10 modern cities in Mid-Hill highway.
91. The basic urban infrastructure programs like road, drinking water, greenery and sanitation etc. will be initiated on the occasion of the completion of 100 years of establishment of historical city of Biratnagar. Construction of ring road will be continued and the blacktopping of the roads will be completed. *Katahari Railway Service* and integrated customs check-post will be established in Nepal-India border along with upgrading Biratnagar Airport. Construction of stadium at Biratnagar will be expedited.
92. Driving license will be distributed through smart card from the coming Fiscal Year. A technology will be initiated that can control transportation through censor system with digitalizing vehicle number plates.
93. In Kathmandu Valley and major highways, a functional mechanism consisting of Transport Management Department, Road Department and Traffic Police will be developed for vehicle and road management and the coordination purpose. The number of CC TV will be increased in major cities and highways. Vehicular transportation and checking system will be made systematic and less cumbersome by keeping electronic check posts in the highways.

94. A campaign will be launched for the construction of lavatory with basic facilities for all Nepalese houses within coming three years.
95. Well managed settlement and urbanization will be made by reflecting the inter-relationship between river and civilization with the concept of "**Clean River- Civilized City**". Greenery will be increased by planting fast growing plants in the space of river banks. The responsibility of decorating and maintaining the gardens in the river banks will be handed over to the local clubs, community development committees, social organizations, business corporations and government bodies by clarifying their area of responsibilities.

(e). National Capital City

96. In order to develop Kathmandu Valley as a National Capital City after having Federal system, necessary package deal will be initiated for the development of Kathmandu Valley. For the integrated development of Kathmandu Valley, the program will be gradually implemented in line with its master plan.
97. The program of plantation in the open space of Kathmandu Valley will be initiated as a campaign. One open space for each 25 thousand peoples will be managed for adequate open space in the valley. For this purpose, private land will be purchased as per necessity. Private and Public business corporation will be encouraged to involve under corporate social responsibility for the decoration, beautification and maintenance of such open spaces.
98. Private sector will be encouraged to come forward and develop the under-ground and multi-story parking facility in areas designated by the municipality in Kathmandu valley. Necessary arrangement will be made for opening markets, restaurants, businesses and public transportation services till late night in cities of capital will be made to reflect the features of Metropolitan cities. The concern agencies will be mobilized in a coordinated and effective manner to maintain the law and order in the cities.

99. Sewerage construction from Sundarijal to Sundarighat in Bagmati river will be completed within two years. Bagmati River cleaning campaign will be institutionalized and Bishnumati, Rudramati, Manohara, Hanumante and Nakhu River will also be made sewage and waste free as the civilization of Kathmandu Valley.
100. Construction of 4 hundreds basic public toilets will be started in Kathmandu valley in coordination with municipalities. Under the government guidelines, private sector will be encouraged to participate in construction and operation of public toilets.
101. Expansion of Kathmandu ring road including maintenance and expansion of other roads in Valley will be given high priority. Pre-preparation for flyover construction will be made on the crossroads with heavy pressure of traffic. I have apportioned Rs. 1.7 billion for the expansion of the *Suryabinaya-Dhulikhel* road to 6 lanes.
102. One covered hall with international standard will be constructed in Kathmandu. I have allocated Rs. 130 million for the reconstruction of Dashrath stadium. I have apportioned Rs. 400 million to develop the Chyasal food ball ground of Lailpur as an alternate to this stadium. I have allocated Rs. 110 million for the under construction Cricket Stadium at Mulpani of Kathmandu. To organize Division 3 level international cricket match in coming Fiscal Year, *Kirtipur and Pulchowk Cricket Stadium* will be upgraded.
103. The feasibility study for the construction of International Conference Center in Kathmandu valley will be conducted. South Asian Conference Center will be constructed at unused space of the Shaja Yatayat in Lalitpur on Public Private Partnership basis. For this, government will convert Rs. 900 million previous loan into equity.
104. Only disable-friendly public vehicles with capacity of more than 40 seats will be permitted in the main roads of Kathmandu valley. Newly registered small public vehicles will be permitted in sub roads. In order to reduce traffic, feasibility study of metro and mono

railways in Kathmandu Valley will be completed in coming Fiscal Year. For this, I have allocated Rs. 800 million.

105. Melamchi Water Supply Project will be completed within next 2 years to provide regular and uninterrupted supply of drinking water in Kathmandu valley. For this, emphasis will be given to construct an effective distribution system in Kathmandu valley. I have allocated Rs.4.95 billion of this project.
106. Till the completion of the Melamchi project, tap and tanker water distribution schedule for urban areas of Kathmandu valley will be made and published. Action will be taken against the head of the responsible authority for any failure in following the schedule.

Provincial Development

107. We have to think, since the beginning, about the management of provinces after entering the country in federalism. I have allocated Rs. 110 million for detail project report preparation of provincial roads, I have also allocated necessary budget for basic infrastructure development in provincial capital cities.
108. Feasibility study to establish capable National Financial Commission by restructuring Local Body Financial Commission in line with the new federal system will be conducted in order to allocate natural resources, revenue and manage conflict on it.

Food, Agriculture, Irrigation, Land and Forest management

109. There is no doubt about necessity of transformation and modernization of Agricultural sector as it is the backbone of economy. Agriculture development should not be considered the only responsibility of a ministry; agriculture extension service, research, irrigation, land reform, electrification, agriculture roads including agricultural product processing and promoting programs should be carried out in a coordinated manner for its overall development as identified by Agriculture Development Strategy.

110. Irrigation programs will be executed to provide irrigation facility to all agricultural lands within coming five years. I have allocated required budget for timely completion of ongoing irrigation projects. By completing ongoing ground and deep well irrigation projects and enhancing capacity and restoring the existing irrigation projects, irrigation facility will be made available for additional 28 thousand 3 hundred hector of agriculture land. Medium size irrigation facilities will be expended in all districts to increase agriculture production. I have appropriated Rs.3.4 billion for this purpose.
111. In dry land where the ground water and deep tube-wells irrigation facilities are not feasible, new technology based irrigation facilities will be continued to be developed. On installation of lift irrigation facility by using renewable energy for at least 50 hector of land, where feasible, I have made the provision of 50 percent interest subsidy paid in renewable energy and agriculture loan to farmer.
112. Severn thousand one hundred units of shallow tube-wells will be installed especially in pocket areas of vegetable farming to commercialize agriculture products. Suitable institutional arrangement will be made for operation and maintenance of large and medium size irrigation system by the user group in their ownership in a sustainable and reliable manner.
113. Feasibility study of inter-basin water transfer projects such as Sunkoshi-Marin, Kaligandaki-Tinahu and Thuligadh Kailali as well as reservoir base Kankai and Rapti projects will be initiated.
114. Agriculture extension service will be implemented effectively in all 75 districts. I have apportioned necessary budget to make available one agriculture or livestock technician in each Village Development Committee. Mobile based technology will be encouraged to use to disseminate agriculture information and services. Agriculture research will be focused in preservation of indigenous agriculture products as well as enhancement of agriculture productivity and food

security. I have made provision of Rs.2.08 billion for agriculture research.

115. Network of agriculture and rural roads will be extended to facilitate the movement of agriculture input to farm and agriculture products to the market. I have made provision of Rs. 15.25 billion for construction of rural and agriculture roads and bridges. Electricity play important role in augmenting agriculture production, therefore, rural electricity network will be extended to all village development committee within coming three years. I have made provision of Rs. 2 billion for this purpose.
116. I have given continuation of the provision of providing subsidy on excess of 6 percent interest rate to encourage investment in agri-businesses. To enhance the access of small and medium size farmer on agriculture credit, landing process will be further simplified. To reduce the production cost and increase the productivity, I have given continuation of the provision of providing facilities to collective farming by integrating fragmented land for agriculture commercialization.
117. To increase the production of main food grains, pocket areas for paddy, wheat, maize, millet production will be announced and access to production input, storage and marketing services will be ensured. Provision of providing facilities to increase production of agriculture product of comparative advantage, high value and organic farming will be continued. Special program will be initiated to standardize, branding, and registering in world trade organization to increase export of such products. The VDCs that have been involved in organic farming will be provided 50 percent additional grant on top of regular grant.
118. Aquaculture will be commercialized. Six thousand metric tons of fish will be produced in the coming year. I have allocated Rs. 370 million for fish fry production and construction of ponds in additional 1

thousand hectare land. I have apportioned Rs. 6.1 billion to provide grants for chemical fertilizer, organic fertilizer and improved seeds in coming Fiscal Year.

119. One hundred percent interest grant will be provided to private or cooperative sector in the first 5 years if they wanted to build and operate the cold storage and food storage houses with loan from the banking sector within the standard determined by Agriculture Development Ministry. The government will provide necessary technical assistance for them as well as 100 percent subsidies on electricity demand fees. By continuing the policy of providing grant on agricultural and cattle insurance premium, I have exempted VAT for such insurance premium.
120. The establishment of agro-based industries will be encouraged on the basis of viability. Private and Public dairy industries will be encouraged to produce milk powder. I have provisioned to provide 50 percent subsidy on purchase price of fodder machine, which produce nutritious grass, to those farmers who are rearing more than 50 cows and buffalos within approved standard in coming Fiscal Year. In order to motivate agriculture mechanization, I have arranged to exempt customs and VAT in the import of machineries such as tractor to dig farm, power tiller, and thresher machine.
121. As the purchase of land for the sake of plotting and selling by individuals for residential purpose is expanding as a business as well as the expansion of uncontrolled housing, a legal provision will be made to provide such land development task to the legally established qualified and experienced institutions only from the coming Fiscal Year. Land ownership transfer and plotting works standard will be formulated to make comfort for disaster management including earthquake.
122. Land management will be modernized by land mapping and enhanced quality of records through latest technology, mapping

system will be developed based on information and technology and land related records, information and data will be computerized and updated. Necessary basic control point will be rehabilitated for land measurement.

123. Building of bamboo nursery and massive forestations program will be launched on quake affected districts under forest decade program. I have arranged to provide grants for the private forest registration, nursery establishment and its operation, forestation and conservation. The poor and deprived communities will be provided grants to establish nursery, forestation and its conservation in the open river bed, open unused public land. A campaign of planting few trees and its conservation by each citizen during their lifetime will be organized by linking forestation with their memorable incident.
124. The distribution and selling process of all the fallen trees at the various forest areas of the country will be made easy for the reconstruction after the quake with the view to simplify the supply of necessary wood.
125. A program will be launched to commercialize the agriculture production of *Jaitun*, *Lauthsalla*, *Tejpat*, *Timur* and *Dalechuk* in the feasible districts. Tissue culture center will be established in possible areas for important herbs and their commercial promotion. Fast growing commercial tree plantation will be encouraged.
126. Forest will be demarked by scientific system. A commission with full authority will be set up to solve the problems of settlement within the forest area and to manage encroachment. Attention will be given towards the conservation of lakes, wetlands and enlisted lands in Ramsar inside forest area
127. Local employment opportunity will be increased with conservation program and developing as tourist destination in *Koshitappu* wildlife reserve and *Dhorpatan* hunting reserve. *Koshitappu* wildlife reserve

will be developed for bird observation area by improving the shelters of animals and birds and Wildlife Cure Center will be established.

128. For the overall development agriculture sector, I have allocated Rs. 26.68 billion for agriculture development, Rs. 20.22 billion for irrigation and Rs. 4.76 billion for land reform. I have apportioned Rs. 12.27 billion for forest sector programs.

Infrastructure Development: Roads and Energy

129. The important programs to be implemented in roads and energy sectors have already been described above. The other programs in these sectors are as follows:

(a) Road

130. There is no doubt that overall development of the country would not be possible without the development of large infrastructures. Development Process would be delayed if new projects are added every year without completing the incomplete projects. Due to this fact, programs in this budget are prepared with a view to complete the ongoing and new programs in time.
131. As the expansion of roads network has been the basis of economic prosperity, I have allocated budget with priority for roads, bridge construction and maintenance. The national and regional roads, which are under construction, will be completed in stipulated time. High priority would be given to the bridge construction of national highway. Unless the bridges under construction are not completed, the construction of other bridges will not be initiated, except bridges of strategic roads.
132. To make the transportation smooth and to minimize road accident due to the expansion of uncontrolled settlements in national highways, fencing works would be carried out at the both sides of the national highways gradually. In order to avoid the obstruction

created by settlements, the process of constructing flyover and underpass will be initiated as per necessity.

133. The *Barabise-Tatopani* section of the *Araniko* Highway will be upgraded and strengthened. The feasibility study of *Jhor-Chhahare* tunnel road will be carried out and *Kathmandu-Mailung-Rasuwadhi* road will be developed as the second large commercial boarder with China.
134. Construction of Thankot-Naubise tunnel will be initiated in the coming year. For this, I have allocated Rs. 1.67 billion. I have apportioned Rs. 2.13 billion to upgrade and expand the lane of *Narayanthat-Mugling* road. The damaged road structures by the earthquake will be initiated to maintain and reconstruct promptly and the roads connecting the capital city will be kept in a ready position. The Kanti Rajpath, which is considered as the alternate road connecting Kathmandu, will be completed within six months with the capacity of running loaded vehicle. Sufficient Belly Brides and large machineries will be managed by keeping them always in a ready condition to reduce natural obstruction due to the upcoming rain in the highways.
135. Road expansion programs will be carried out with priority in all the cities according to approved standard. I have allocated Rs. 830 million budget for regular, occasional, periodic maintenance and reconstruction of strategic roads in planned way.
136. In the coming Fiscal Year, 1 thousand 9 hundred and 42 km new track roads will be opened and 7 hundred and 95 km roads will be black topped which also include the roads to be constructed through local level. Likewise, the construction of 170 bridges will be completed. For all these, I have allocated Rs. 54 billion.

(b) Energy

137. All the hydropower projects constructed by the government sector will be speeded up in order to complete them at stipulated time. I have continued facilities and concessions provided on hydropower production by the private sector.
138. Priority will be given in identification, study and development of multipurpose and reservoir-based hydropower projects. Study of Karnali-Chisapani, Naumure, Sunkoshi, Upper Arun, Andhikhola, Uttarganga projects will be carried out with high priority. Agreement will be made initiating a negotiating process for the construction of export based 800 MW Tamakoshi III and 400 MW Marsyangdi hydropower projects. To utilize remittance in productive sector and capital formation, project development work will be enhanced under the concept of 'Remit Hydro'.
139. Transmission line will be built solving the problem of land acquisition and tree logging, in a coordinated way, to connect the produced electricity into national transmission grid. I have allocated 12.73 billion for the construction of transmission lines.
140. Transmission line will be constructed through Build and Transfer method including private sector under National Transmission Grid Company, established this year. Some of the transmission lines from national transmission line will be transferred to this company, immediately. Electricity Trading Company will be established for national and international electricity trade.
141. Import and consumption of less electricity consuming instruments will be promoted for economy in consumption of electricity by government and public entity. The provision of purchasing excess electricity by fixing net meter produced by solar panel on the roofs of urban houses and connected into electricity distribution system will be continued.

142. Electricity production from micro and small projects will be continued. As a complement of hydropower, I have given high priority for the production and distribution of electricity from alternative energy sector. I have allocated 450 million to fix the street light in municipality and solar energy in urban area.
143. For coming year, I have managed subsidy to connect solar cottage electricity system, and drinking water along with irrigation pump. I have allocated necessary amount to fix household bio-fuel and to flow loan through Central Rural Energy Trust for renewable energy technology. Solar lamp light and cell phone charging for the family of those whose houses are fully damaged by earthquake and portable metallic rocket stoves for the family of earthquake affected districts will be fixed. I have allocated 4.85 billion for all these works.
144. For the overall development of energy sector, I have allocated 45.72 billion in hydropower production, transmission and distribution and 5.49 billion in the alternative energy.

Risk and Disaster Management

145. There will be focus on save the risk prone district headquarters program for those laid in the risk of river bank. Program will be launched to minimize the land erosion caused by river on agriculture and settlements. Under the people's embankment program, 25 kilometer embankment will be built in the 14 large rivers of Terai. Damage caused by Mahakali, Karnali, and Babai River will be reconstructed by coming year. Preparation will be made for the effect on land composition caused by earthquake and damage to be caused by rain fall.
146. I have allocated necessary budget for the reconstruction of damage caused by last years' flood and landslide and related disaster control of in Banke, Bardiya, Dang, Surkhet and Sindhupalchowk districts. I have allocated 3.11 billion for works of river training.

147. Capacity development of technical and security agencies involved in disaster management will be extended. Smooth supply and management of machinery and instrument needed for such agencies will be made. I have allocated sufficient amount for preparedness of disaster. Necessary Arrangement will be made for the construction of *Madi Khola* 12.5 MW hydroelectric project to enhance the technical capacity development of Nepal Army in preparedness for disaster management.
148. Necessary arrangement will be made to provide immediate health service during disaster, natural disaster and epidemic by keeping the health institutions in ready position and a team to be mobilized from Ministry of Health with necessary medicine and equipments.
149. A study will be made on the geographical composition and location of nationwide major settlements including Kathmandu Valley. New act on land use will be formulated and implemented. Master plan will be prepared and implemented on all earthquake affected district headquarters and the municipalities in those districts to provide service in an integrated manner. This method will be extended gradually to other districts as well.
150. Under construction structures will be made earthquake resilient and used building that are already constructed will be monitored against the building construction code. A powerful group of technicians will be mobilized to supervise the construction of all kinds of public and private buildings.
151. Seismological Center will be made equipped with modern technology and instruments and developed as a centre for earthquake related study. I have allocated necessary budget for this.
152. A bill containing all aspects of disaster management will be presented in Legislature-Parliament. Sufficient instruments required for disaster management will be managed and placed in various places of the country. The manpower to be involved in this job will

be managed and kept in ready position. Training will be given on disaster management even to civil servants and personnel working in public enterprises.

153. Skilled youth force in a large number as volunteer will be mobilized in a coordinated manner to help each actions of rehabilitation and reconstruction of earthquake affected districts. This force will be prepared to be mobilizing smoothly in the time of other disaster by institutionalizing it.

Social Security

154. Despite the allocation of large share of annual budget in the social security, programs have not been effective because they are in retail and scattered. In order to ensure the investment reached to the real beneficiaries by integrating and managing the social security programs, social security bill will be presented in current session of Legislature-Parliament.
155. I have continued the social security programs. The number of people receiving the social security form state's cash transfer program is 2,152,561. Among these are: senior citizen 964,292, single women 621,980, disabled 60,656, endangered and marginalized castes and communities 22,899 and Dalit along with the children of Karnali 483,034.
156. I have managed to be provided Rs. 1000 monthly for senior citizen above 70 years old comprising old age treatment expense Rs. 500 and old age allowance Rs. 500. From this, 912,764 citizens will be benefitted. It will be managed to avoid duplication in social security programs of state. Social security allowance distribution through banking channel will be made nationwide.
157. The dress allowance that has been provided to the maternal health workers, who are significantly contributing to maternal and child health, has been increased by Rs.1000 to make it Rs.6000. I have

given continuity to the grant assistance being provided to the poor and disadvantaged people, senior citizens and children for the treatment of the severe diseases like heart attacks, kidney cancer, sickle cell anemia, Parkinson's disease and alzimers.

158. I have allocated Rs.750 million for health facility being provided to disadvantaged citizens. I have doubled the budget to make the free distribution of medicine more effective and easily available. I have made an arrangement not to levy fees for legal abortions in the government health institutions.
159. I have made an arrangement of free of cost treatment in the government health institutions for the new born baby till 28 days from birthday. I have made an arrangement for free of cost health check up service once a year in the government health institutions for the cancer of kidney and ovary.
160. All Nepalese citizens will be attached to the social security of the health sector without duplication by integrating the activities currently being implemented by different agencies and institutions under contributory health insurance services. The registration of social health security program will be commenced in three districts namely Kailalai, Baglung and Ilam as trail basis from mid November 2015. This program will be extended to additional ten districts covering each of the mountain, hill and Terai regions.
161. I have allocated Rs.330 million to expand the "**Housing for People**" program targeted to backward, poor, Dalits, endangered castes and marginalized communities. Additional 1200 houses will be constructed under this program in the coming Fiscal Year.
162. The identity card distribution task will be initiated for the poor families of 25 districts where the survey has been completed. I have allocated Rs.160 million for the preparation of survey in the 50 more districts as well. The programs of Poverty Alleviation Fund will be targeted towards rural infrastructure development. The budget for

"Bishweshwar with Poor" program has been doubled in order to expand this program.

163. I have given continuity to the programs aimed at targeted groups like remote area development, poverty alleviation, and employment for Karnali, enhancement of the Dalits, scholarship for Dalits and enhancement of the indigenous people with additional budget.
164. Scholarships have been provisioned to technical diploma study for one thousand people from Haliya (ploughmen), Kamlari (female servant), Chepang, poor Muslims, Madhesi Dalits communities and 10 backward districts of the far west and regions. I have allocated Rs.110 million for this purpose.
165. In order to gradually integrate the scattered social security programs and implement them from one agency, the social security fund will be empowered by restructuring it.
166. Cooperative sector which is one of the most important pillars of the Nepalese economy will be encouraged for mobilization in the activities of employment generation, increasing income and alleviating poverty in the rural areas.
167. A provision of concessional loan and capital grant will be made for the cooperative societies, farmers associated with cooperatives and groups of entrepreneurs in order to implement the activities like agriculture and livestock, production of fruits and vegetables, processing of agro products, construction of cold stores, small and medium industries and promotion of agro markets.
168. Cooperatives and poverty management information system will be implemented for effective monitoring and regulation of the cooperatives.

Social Development: Education, Health and Women's Empowerment

169. The social development programs like education, health and drinking water and sanitation will be implemented in priority basis. The education of the basic level has been provided free of cost to make access of the all citizen in education. I have given continuity to the scholarship and day time Tiffin programs being implemented for the students of various class, gender, region and community. I have allocated Rs.98. 64 billion for education sector.
170. The student teacher ratio will be matched by reviewing the posts of the teachers. A provision of transferring teachers from one school to another school will be implemented.
171. Technical and vocational institutes will be expanded in order to produce technical man power. I have allocated budget to provide the short term trainings for skill development of 75 thousand man power required to education, labor and industrial sector.
172. In order to increase the attraction of students in and utility of education by enhancing the quality of education provided by the public schools, at least one school in each region will be operated by developing it into a residential school with good facilities and trained and qualified teachers. If the well facilitated schools in the urban areas including capital city wish to operate schools by managing them in the remote areas, such schools will be encouraged for that and management skill will be transferred.
173. A study arrangement in the well facilitated boarding schools will be made to the girl students of the marginalized community from the districts with low human development index and recording higher trends of drop outs and lower admission rate of girl students.
174. Special retirement package will be introduced by providing facilities as fixed by the Government of Nepal according to the provisions in the Education Act for the teachers who have worked temporarily for

more than five years and could not become permanent despite their appointment in the permanent positions of the public schools.

175. The teaching of English, Science and Mathematics subjects will be initiated through broad band internet in the 100 public schools of rural and remote areas as trail basis. I have expected that, the quality of education of these schools will be increased by this program.
176. For the purpose of motivating the students to be responsible to the community from their student life, literacy campaigns will be initiated to motivate the brilliant students to make the uneducated people literate in their areas by contributing two hours a week for that purpose.
177. The recommendations will be gradually implemented as provided by the commissions formed for enhancing the quality of higher education. I have allocated Rs.8.07 billion for University Grants Commission in order to improve the quality of higher education and develop the infrastructure of the universities.
178. In order to provide feedbacks to the government after carrying out researches in the fields including disaster management, infrastructure development, environment, science and technology, agriculture, forestry and economics and finance, I have made an arrangement for "Prime Minister Research Scholarship" for the students doing the Master's and PhD level study.
179. I have made an arrangement for providing grants through Nepal Science and Technology Academy to the talent young scientists in order to motivate them in research and study for the development of science and technology in the country.
180. In order to make the access of all Nepalese people to basic health services, "**One Village One Doctor**" program will be gradually implemented by ensuring at least one doctor in every health organization. An arrangement will be made for an infrastructure with

equipments and tools and required health workers in all government hospitals and health posts.

181. I have allocated Rs.270 million to establish a hospital with minimum 15 beds in each newly formed municipalities in the coming Fiscal Year. I have allocated Rs.270 million to start free of cost master level education including MD and MS provided by the government teaching institutes.
182. The physical infrastructure of community and private hospitals, the machineries, equipments, man power, service fee and availability of medicine will be monitored effectively. The hospitals which haven't followed the standards and have violated the government decisions will be severely punished according to law. An emphasis will be given to respect the code of conduct of the doctors and health workers. The grant facility to be provided to the hospitals will be made transparent, justified and need based as per the clear criteria.
183. An attention will be paid to the quality and regular supply of the medicine to be provided free of cost by the government hospitals and health institutions. Department of Drug Management will be restructured including the lab of the international level in order to make the monitoring of sample tests, level of quality and price effective.
184. To manage the pressure in the central hospitals of Kathmandu valley and enhance the quality of health services, it will be initiated to provide the satellite hospital service from some places of the valley. ICU and NICU service will be expanded in all government hospitals. Required equipments, man power, and infrastructure will be made available for test by increasing the capacity of the health labs being operated at the regional level.
185. The immunization service will be provided to cent percent children with the local ownership and participation so as to declare Nepal a fully immunized country within 2017 AD.

186. *Madan Bhandari Trauma Centre at Bharatpur Hospital in Chitwan and Hari Khadka Trauma Centre at Dhaulagiri Zonal Hospital in Baglung* will be established in order to make arrangement of immediate treatment of the injured people by natural disaster and accidents. Preliminary works will be initiated to establish a Health Science Academy in the Western Development Region and develop Rapti Sub-regional Hospital into Medical College.
187. *Bheri Zonal Hospital* will be equipped with modern facilities by upgrading and establishing Heart disease prevention centre in the Hospital. The Government will initiate for establishment of Neurology centre. Production of Anti-venom vaccine will be started to protect people from snake bite.
188. Program will be launched in order to end all kind of violence against women and adolescent girls who have been at risk and suffering from economic and social back-wardness and are poor, single, affected by sexual violence, natural disaster under the *Yogamaya Women Empowerment Program*.
189. The rescue, protection and management of street children will be made more effective. Kathmandu valley will be made free from street children. I have allocated budget to search disappeared children as well as for rescue, relief and rehabilitation of the children at risk.
190. Disabled persons will be provided different types of skills and professional trainings. The long-term rehabilitation program will be further expanded for the completely disabled, helpless and marginal classes of people. The Government and public office building, and the means of public transport will be gradually made disabled friendly, and appropriate arrangements will be made for the protection of helpless senior citizens. Shelters for senior citizens running in various places will be strengthened and equipped with entertainment facilities.

Youth and Sports

191. Youths will be involved as a campaign in various activities of the country's development efforts. In order to develop citizens as responsible and disciplined toward their country and the state system, civic education will be made mandatory in the school level curricula and community activities. Scout related training programs will be conducted at the school level in order to make scout activities effective thereby increasing significant number of scouters in the country.
192. In order to make youths disciplined, respectable and dedicated to the nation, and develop them as cultured citizens respecting to the state agencies, training programs will be extended through attaching them with the national service group. Such trainings will be provided to 2,000 youths at central and regional level in the coming Fiscal Year.
193. The policy of encouraging players for demonstrating their best performance in the international game is given continuity. Arrangement has been made for the provision of player's insurance. For the purpose of training and practice of standard game, construction of covered hall will be continued in the major cities. Construction of one play ground for one electoral constituency is given continuity for the balanced development of sports
194. Considering the achievements made by Nepali team in the cricket and to maintain increasing attraction of Nepali youths in this sport, cricket stadium will be constructed in the major cities outside Kathmandu. Construction of cricket stadium of international standard will be initiated at Dhangadhi. I have allocated Rs. 210 million for the construction of cricket stadiums at various places of the country.
195. Seventh national game competition will be convened in the coming Fiscal Year. I have allocated budget for participating in the South Asian Game so as to demonstrate standard performance by the players.

196. For the purpose of developing sports from the school level, I have allocated budget for 4000 community schools providing Rs. 10,000 each to facilitate purchasing of sports goods. I have allocated Rs. 2.07 billion for overall development of the sport sector.

Literature, Art and Culture

197. In order to protect and promote Nepali literature, art, drama, music and language, the related Academies will be made capable and strengthened.
198. For the protection and promotion of tangible and intangible culture and customs, and its practical utility, active participation of concerned community will be ensured. And Fiscal Year 2015/16 will be the year of 'Cultural Protection and Promotion Renaissance'. Campaign will be conducted for the sustainable management and protection of culture, historical and archeological assets.

Financial Sector

199. Financial Sector Development Strategy will be brought into implementation from the coming Fiscal Year. For the institutional development of the capital market, Citizen Investment Fund will be made active to make the secondary market systematic.
200. The merger and acquisition policy of the bank and financial institutions will be given continuity and the insurance companies will also be encouraged to merge into one another.
201. Legal and policy arrangements will be made for regulating and supervising saving and credit cooperative institutions as well as micro credits agencies, so as to be established in the coming Fiscal Year. A mechanism will be developed and implemented, in order to make all banking transactions transparent. Financial access will be increased through expanding branchless and mobile banking facilities.

202. In order to reduce the transaction cost of the bank and financial institutions, compulsory arrangement will be made to deposit revenue above Rs. 500,000 only through cheque. Ceiling of amount will be determined for cash transaction. Foreign Exchange Regulation Act and Foreign Investment Prohibition Act will be amended.
203. Rural Self Reliant Fund, Youth Self Employment Fund and other micro credit institutions will be merged into one another in order to avoid duplication in the credit facilities provided by these institutions. Alternatively, other policies and institutional arrangements will also be made.

Public Enterprise Reform

204. The process will be initiated to bring additional aircrafts for Nepal Airlines Corporation, a national flag bearer. Process will be started to invite experienced international aviation companies as a strategic partner in Nepal Airlines Corporation.
205. Public enterprises which are not needed, having weak financial and physical conditions and borrowing even to meet the expenses of their staff salary from the government will be liquidated by providing pay off. To ascertain the operational modalities of public enterprises, a macro analysis will be carried out by the experts of related field.

Security and Prison Management

206. In all sector of society, an equitable environment will be established for all Nepali citizens to utilize their fundamental rights without any hindrances. Law will be effectively enforced in such a way general people will have a feeling of good governance, promote transparency, accountability and end impunity in the public offices. The law enforcement agencies will be effectively mobilized to control the criminal offences such as breaking the law and order, robbery, gangster, forced donation, lottery and the Dhukuti.

207. By providing additional resources, Metropolitan police will be developed as professional police organization. Effort of police alone is not effective for crime control and crime investigation. “**Police as my Friend**” program will be initiated and youth volunteer will be mobilized to support crime control.
208. To increase the investigation capacity of Nepal police, central forensic lab will be upgraded and gradually expanded in the regional offices. I have allocated Rs.160 million to enhance its investigation capacity. I have allocated Rs. 38.36 billion for Nepal Police and Armed Police.
209. Nepal army will be gradually developed as professional and capable at par with international standard and technologically sound. A special task force will be established to combat all kinds of disaster management. In this regard special emphasis will be given to skill and capacity development.
210. I have allocated Rs.50 million to start the construction of high capacity jail in Nuwakot district where *Central Jail* of Kathmandu will be transferred. Regional open jail will be constructed in Banke district. Jail situated in the Kathmandu valley will be transferred gradually to outside the valley.

Labor and Employment

211. A study will be carried out within three months regarding the requirement of foreign labor force in the labor market of Nepal. Based on the conclusion of this study, effective regulation will be carried out after formulating an appropriate policy. The provision of work permit will be made mandatory for foreign nationals to work to work in Nepal and their records will be made up to date.
212. Priority will be given to the monitoring and rescue works by implementing the international commitments against child labor. I have allocated necessary budget to provide education to the rescued

child labors from the government and local residential community schools.

213. Vocational and Skill Development Training Centre will be developed as a basic training center for labor-intensive works. The Center will be reorganized into the permanent organization structure of the Ministry of Labor and Employment from its current project-based status. The skill-oriented training in various subjects will be conducted to motivate for self-employment by targeting the youths from the backward region and class including the Freed Bondage labor, Haliya and Kamlari.
214. The capacity of Nepali Missions abroad will be enhanced in order to assist and rescue Nepali workers under difficulties by protecting their lives and rights, and the institutions of the Non-Residential Nepalese Association and Nepali Diaspora will be actively mobilized in this regard as well.
215. Intensive diplomatic efforts will be made to enter into the labor agreement with the countries not having such agreement where Nepali labors are working.

Foreign Relation

216. All manual passports will be replaced with machine readable passport along with the initiation of E-passport within the coming Fiscal Year. Immigration process will be simplified and automated. Electronic visa system will be started from the coming Fiscal Year.
217. Foreign Nepali Mission will be capacitated for economic diplomacy so as to contribute in the promotion of foreign investment, tourism and export.
218. The procurement of land and building as required for the Nepali Mission has been prioritized. I have allocated Rs.2 billion for this purpose.

Information and Communication

219. The capacity of National Information Commission will be enhanced to guarantee the fundamental rights to be informed of Nepali citizens as well as implementation of information rights.
220. Legal and structural foundation will be developed to operate the National News Agency in the concept of public private partnership. Necessary legal and organization structure will also be developed to merge Radio Nepal and Nepal Television for the establishment and operation of it as public service broadcasting agency.
221. *Krishna Parasd Bhattarai Mass Communication Academy* will be established as an honor to him as the first president of Nepali Journalist Association as well as the ex-Prime Minister.
222. I have provided 50 percent concession in royalty and full exemption in the renewal fee for media houses and electronic communication medium by honoring their contribution made during the time of recent earthquake for information dissemination for coming Fiscal Year.
223. Postal Service Department will be developed as a foundational agency for service delivery of the central government at the local level by developing it into a professional organization with contemporary spirit through reengineering its current functions and organization structures.
224. The development of smart city will be initiated by laying the optical fiber in the mid-hill highway with the utilization of rural telecommunication development fund. Continuity will be given to establish the rural information centers.
225. In order to encourage the development of Nepalese films, the construction of modern and well facilitated film city will be continued. The shooting of international film will be encouraged

given the geographical diversity and utmost mountainous beauty of Nepal.

Public Administration

226. Necessary preparation will be done for managing expansion of all services of public administration to the federal and provincial levels along with the matters of career opportunity, expertise based selection and transfer in the context of the Nation's transformation into federal structure.
227. A contributory pension system will be implemented for all public authority and civil servants to be appointed after the commencement of the coming Fiscal Year so as to receive facilities of pension and gratuity. Retirement age of civil servants will be reviewed in the context of increasing liabilities for pension payment and increment in active life of civil servants as the life expectancy of Nepalese people is being enhanced.
228. Social Security Schemes required for civil servants will be operated by ways of establishing contributory welfare fund in the context of insufficient facilities and social securities provided by the state to the civil servants against the ever increasing pressure on state treasury for payment of such facilities.
229. Despite inability to increase in facility of civil servants due to the pressure imposed by the recent earthquake, timely adjustment in their salary and benefits will be considered positively in the coming days to keep their moral high.
230. Many issues have been raised about the effective implementation of government announced program. To respond to these genuine worries, overall changes in the governance system are needed. In the coming Fiscal Year, special focus will be given on implementation of the programs as well as service delivery through overall governance reforms.

231. The implementation of National policy against corruption will be monitored and anti-corruption programs will be implemented in effective and coordinated way. Institutional strengthening of anti-corruption institutions, like CIAA, will be carried out through capacity development of human resources. A system that can maintain records and take action against non-performers or lethargic personnel will be developed and used to exclude such personnel from opportunity of career development.
232. An austerity policy for government offices, public enterprises and all other public bodies will be instantly drafted and implemented for reducing administrative and production cost. Separate autonomous organizations like development committee, board, and academy will not be established for regular function and development projects that can be executed by the regular government structure.
233. Distribution of National Identity card will be initiated from the coming Fiscal Year for effective public service delivery. Use of Information Technology will be expanded to all service delivery and operations. I have allocated necessary budget to all organizations for this purpose.
234. The coming Fiscal Year will be declared as “**Budget Implementation Year**” and multi dimensional initiation will be taken to improve implementation capacities and practices in order to reduce the gap between budget formulation and implementation. I have made necessary arrangement that allows to start implementation from the very beginning of the Fiscal Year by simplifying processes for program approval and authorization.
235. Effective administrative measures will be adopted to address the long and persistent problem of land acquisition and compensation distribution. A neutral mechanism will be established that can take decision swiftly for land acquisition and compensation distribution in mega projects by reforming existing laws. Environment and

development will be taken as supplementary, not rival to each other. The process of environmental impact assessment of the projects will further be simplified.

236. Special attention will be given for the availability and quality of essential construction material at the project implementation level. For ensuring the supply of construction materials for the reconstruction and other construction, existing Crosser Industries will be given to operate as usual under the condition of transferring such industries to the designated area after one year and fulfillment of the specific environmental standards. The provision of auditing of the quality of large scale construction works will be made by the National Vigilance Center. Contractors and technical staffs will be made responsible, if it is not found as per the specified quality.
237. Policy to be adopted to select highly professional and technical skilled manpower from the government institutions and private sector on the competitive basis in the National Pride and large scale prioritized projects for the project period by providing competitive salary based on performance. From this, I expect that it will be a respectful opportunity for the Nepalese experts residing abroad to return to the homeland and involve in developmental works. National level Engineering Training Academy will be established to enhance the capability of engineering in development works.
238. Existing employee performance evaluation system will be revised to align it with the performance level and their facilities and benefits will be linked with the performance with a provision of reward and punishment. Project Directors, Chief Account and other key projects staff working in prioritized projects will not be transferred until the project period if their performance level is more than 80 percent.
239. I have made the provision of budget surrender to the Ministry of Finance for those projects and programs which have not started work until the second quarter or having the progress of less than 50 percent

of the target until the same period. This surrendered budget will be reallocated to other performing projects and programs.

240. Construction work will not be started for those projects which do not have detail feasibility study and completion of the project cycle prior to the project implementation. Budget for the new programs will not be released for the same agency before completion of the approved budget and programs. From this year; I have ended the tradition of approving projects at the middle of the Fiscal Year; demand and release budget for the new programs at the end of the Fiscal Year. I have allocated a separate budget for the project development through studies and research.
241. Recent improvement in the existing public procurement laws has simplified the procurement process. Revision will be made in other relevant laws as well in order to make them implementable.

Honorable Speaker,

Now, I would like to present the budget allocation and resource management plan for the implementation of the above-mentioned sectoral policies and programs.

242. I have appropriated Rs. 819.46 billion for the implementation of policies and programs of Fiscal Year 2015/16. Out of the total appropriation, I have proposed Rs. 484.26 billion or 59.1 percent for current expenditure, Rs. 208.87 billion or 25.5 percent for capital expenditure and Rs. 126.32 billion or 15.4 percent for financing. The proposed allocation is 32.6 percent higher than the estimates and 56.8 percent higher than the revised estimates of the current Fiscal Year.
243. With respect to the financing of the proposed allocation for the coming Fiscal Year, Rs. 475.0 billion will be financed through revenue mobilization, Rs. 2.0 billion from principal repayment and Rs. 110.92 billion from foreign grants. With this financing, the

budget deficit will remain at Rs. 231.5 billion. To meet this deficit, Rs. 94.96 billion will be arranged from foreign loan. After financing from revenue and foreign aid, there will be a net deficit of Rs. 136.56 billion. Of the total deficit, Rs. 88.00 billion will be financed through domestic borrowing and Rs. 48.56 billion through current year's cash balance.

Now, I would like to present policies and program regarding revenue mobilization for the Fiscal Year 2015/2016.

244. Due to continuous reforms in tax system in the previous years, the tax base and tax net have been broadened along with the expansion of economic activities and strengthening of economic system. Huge resource is required for rehabilitation and reconstruction after the devastating earthquake. Despite this, the government wishes to increase tax collection without increasing tax rates by making active and spontaneous participation of private sector as well as self compliance of tax laws. Even in the current critical situation, I have increased the previous concessions without reducing them for the purpose of further stimulating the investment and economic growth. Revenue mobilization policies for coming Fiscal Year will be as follows:

- Increase the economic activities through making investment friendly environment;
- Restore the economy and business affected by earthquake;
- Promote the voluntary tax compliance;
- Promote export and substitute import;
- Control the illegal trade as well as prevent the embezzlement of foreign currency; and
- Prevent money laundering.

245. To implement the above mentioned revenue policies, the following strategies and programs will be implemented.

Tax system reform and broadening of tax base

- Single Tax Code will be formulated through consolidating the provisions of various Acts and Regulations related to tax.
- The recommendations of High Level Tax System Review Commission will be implemented in the coming Fiscal Year on priority basis.
- Threshold for the registration of Value Added Tax, which was not reviewed since the implementation of Value Added Tax, has been fixed to Rs.5 million by increasing the existing threshold of Rs.2 million. In addition to this, I have made an arrangement to impose a transaction-based tax for the taxpayers below this threshold level.
- I have made it mandatory to submit Income Tax Return for the natural person with annual income exceeding Rs. 4 million.
- A study will be carried out regarding the formation of dispute settlement mechanism with permanent nature to manage the tax arrears by settling tax related disputes speedily.
- Through the means of integrated electronic tax system, tax collection and compliance cost will be reduced by procedural simplification. Likewise, financial crime and tax leakage will be controlled through the development of sectoral indicators of revenue risk.
- Self-removal system will be implemented in tobacco production from the coming Fiscal Year.
- I have slightly increased the rate of excise duty in excisable goods including cigarette, beer and alcohol.
- Necessary arrangement will be made for the activities including the declaration of goods and their valuation for the purpose of custom clearance electronically.

- I have proposed to make timely reform in the custom related laws in order to make custom control system effective including trade facilitation, harmonization, and coordination.
- A separate procedure will be developed and implemented for the simplification of custom clearance process in the time of disaster management.
- Necessary amendment will be made in the laws related to revenue leakage control.
- National laws related to money laundering prevention will be effectively implemented and the commitments made at regional and international level will be implemented gradually.

Exemption, concession and promotion of private sector

- I have made an arrangement not to impose dividend tax incase the special industries and industries related to tourism capitalize their profit from their accumulated profit for the expansion of the industry's capacity.
- On the certification of complete loss of business by the District Disaster Relief Committee of the earthquake affected district, I have made necessary arrangements to exempt income tax, excise license fee and house rent tax for those taxpayers who are eligible to submit presumptive tax return in the current Fiscal Year.
- I have made an arrangement to exempt additional thirty percent income tax for those special and tourism industries generating more than hundred employment for Nepalese citizen only.
- I have made an arrangement to refund VAT on purchase for exports to export house and special economic zone.
- I have made a provision for concession in the custom duties for the construction material and the raw material of the same, bricks, zinc sheets, pre-fabricated home and its raw materials required for reconstruction. In addition, I have made the provision for easy import of necessary machinery and

equipment to accelerate reconstruction and enhance agriculture productivity.

- I have made necessary arrangements to impose 5 percent customs duty on import of vehicle having capacity of 40 seats for the cooperatives and the companies registered with the objective of operating the public transport service. Excise duty and the road maintenance fee will be exempted on such vehicles.
- I have made necessary arrangements to provide 50 percent exemption on land registration fee for the purchase of land by the industries in their names to establish and operate manufacturing industries except tobacco and alcohol based industries.
- I have made the provision of providing 50 percent exemption on customs duty on import of oxygen plant inbuilt transport vehicle to transport fishery and fish fries to farmer who own pond of more than 1 hectare for aquaculture.
- I have made an arrangement to levy only one percent customs duty on the import of hybrid fruit plants and animals for improved breeding. In addition, I have also made necessary arrangement to exempt custom duties on import of tray used for paddy germination and plantation and VAT to agro, horticulture and floriculture firms on import of irrigation equipment and green houses.
- I have made necessary arrangements to exempt VAT on premium paid on insurance of crops and cattle. In addition, I have revoked the existing provision of tax deduction on payment of life insurance and the compensation received by family of deceased person.
- I have made necessary arrangements for exemption in the import of offset printers in order to increase the effectiveness of mass media.
- I have made necessary arrangements to exempt the social security tax for payments of pension from the government treasury.

- For the amount deposited in the National Reconstruction Fund established by the government and Prime Minister Disaster Relief Fund, I have made necessary arrangement to provide deduction facility while calculating taxable income.

Revenue Administration Reform

- Law will be drafted to establish Central Revenue Board and its organizational study will be carried out.
- In order to prepare the skilled manpower for revenue administration and financial management, Revenue Administration Training Centre will be restructured. The capacity of this Centre will be enhanced to address overall aspects of revenue and financial management.
- Taxpayers will be classified on the basis of turnover and Inland Revenue Offices and Taxpayer Service Offices will be upgraded and expanded on the basis of expansion in economic activities.
- In order to develop customs administration as a modern, technologically sound and comparable to international standard, Customs Department and all Customs Offices will be standardized.
- The structure of Revenue Investigation Department will be reformed for its smooth functioning and make it more effective for investigation of revenue leakage and evasion.
- In the coming Fiscal Year, Revenue Management Information System, currently being implemented in the Kathmandu valley, will be extended to other districts outside the valley including the Nepalese mission abroad.

Honorable Speaker,

246. Economic growth rate of 6 percent is expected to be achieved in Fiscal Year 2015/16 because of the massive public and private sector investments in reconstruction as well as by the expansion of economic activities. The inflation rate will be contained within the desired level through the use of administrative and monetary

measures. The first phase of reconstruction and rehabilitation of earthquake devastated physical infrastructures will be carried out systematically with the implementation of this budget. In addition to this, I have expected the pace of infrastructure development to be enhanced, the foundation for balanced development to be set, remarkable progress in social sector to be achieved, enhanced social justice to be realized, and as a result, the macroeconomic dynamism will be advanced.

247. Nepal Rastra Bank will introduce the monetary policy soon with an objective of supporting the implementation of this budget including expected improvements in the macroeconomic indicators and inflation control.
248. I have presented actual income and expenditure of Fiscal Year 2013/14, revised estimate of Fiscal Year 2014/15 and estimated income and expenditure of Fiscal Year 2015/16 in the Annexes. I have presented Technical Assistance Book separately which contains list of technical assistance projects/programs being provided by the Development Partners.
249. I have presented the important quantitative physical indicators of different economic sectors to be achieved from the investment carried out through this budget separately in Annexes.

Right Honorable Speaker,

250. Currently, the country is at a critical historical juncture. After a protracted political transition, the draft of statute is being taken to the people for discussions and suggestions. We are striving for economic development and progress of the country by creating a judicious society through democratic means.
251. Merely sentimental wave is not enough to realize the dream of making Nepal a developed and prosperous country, as we have to constantly struggle with the challenges such as limited resources,

political transition and frequent occurrence of natural disasters. There is a need that all Nepalese should be united, have high morale and esteem and contribute their labors, skills and spirit in the building of the country so as to make a better future for all. Only this will ensure the aspirations of all Nepalese to make Nepal a beautiful and prosperous country. I am fully confident that the present budget will be able to define a road map in this regard.

252. While we were about to enter final stage of budget preparation, the tremor of the devastating earthquake forced us to change our direction. We had to face a new challenge with responsibilities of reallocating our limited resources on the one hand and searching for new resources on the other. I would like to express my gratitude to the Rt. Hon. President for his valuable guidance at this challenging time. Similarly Rt. Hon. Prime Minister, prominent leaders of major political parties also deserve my appreciation for their guidance. I would like to express my gratitude to Honorable Members of Legislature - Parliament for their suggestions. In addition, I would like to express my thanks to private sector organizations, media persons, civil society, social organizations, intellectuals, economists, civil servants, and tax payers.
253. I would like to thank all development partners for their continuous support in times of disaster as well as in normal periods for the socio-economic development of Nepal, and expect enhanced cooperation from them in the future. While resolutely dedicating myself for the implementation of the budget, I expect active cooperation from all quarters in this endeavor.

Thank you! Jai Nepal!

Annexes

Budget Summary
Fiscal Year 2015/16

Annex - 1
(Rs. in '000)

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Revenue & Grant	410,863,622	431,233,953	585,941,507	475,012,100	110,929,407	
Revenue	368,657,856	393,506,664	475,012,100	475,012,100		
Taxes	312,439,915	353,505,772	427,011,000	427,011,000		
Non Tax Revenue	50,483,721	40,000,892	48,001,100	48,001,100		
Cash Balanca of Last Year and Iregular	5,734,220	0	0			
Grant	42,205,766	37,727,289	110,929,407		110,929,407	
Grants	42,205,766	37,727,289	110,929,407		110,929,407	
Less Expenditure	370,226,471	425,780,703	693,143,617	529,391,506	107,054,347	56,697,764
Recurrent	303,531,745	339,199,360	484,266,375	400,020,069	60,792,901	23,453,405
Compensation of employees	84,356,662	87,831,893	104,246,160	103,959,564	271,665	14,931
Use of goods and services	29,950,344	32,394,906	78,746,417	63,597,563	13,304,656	1,844,198
Interest and Services	12,037,868	7,935,387	21,442,871	21,442,871		
Subsidies	1,145,531	1,264,582	2,599,252	1,925,182	673,702	368
Grants	134,941,044	149,005,171	207,045,336	140,105,219	45,347,533	21,592,584
Social Security	40,802,390	60,620,179	69,246,810	68,050,141	1,195,345	1,324
Other Expenditure	297,906	147,242	939,529	939,529		
Capital	66,694,726	86,581,343	208,877,242	129,371,437	46,261,446	33,244,359
Capital Expenditure	66,694,726	86,581,343	208,877,242	129,371,437	46,261,446	33,244,359
Budget Surplus (-)/ Deficit	-40,637,151	-5,453,250	107,202,110	54,379,406	-3,875,060	56,697,764
Financing	26,274,281	27,456,112	-58,639,437	-5,816,733	3,875,060	-56,697,764
Net Internal Loan	12,927,910	20,226,547	48,911,740	9,903,530	741,270	38,266,940
Internal Loan	13,497,721	21,726,547	50,911,740	11,903,530	741,270	38,266,940
Less Internal Loan Refund	569,811	1,500,000	2,000,000	2,000,000		
Net Investment	9,451,003	10,177,889	11,946,790	8,813,000	3,133,790	
Domestic Share Investments	9,412,265	10,177,889	11,946,790	8,813,000	3,133,790	
Foreign Share Investments	38,738					
External - Net Borrowing	-1,274,188	-7,955,164	-72,601,347	22,363,357		-94,964,704
External Amortizations	16,724,637	17,526,255	22,363,357	22,363,357		
Less External Borrowing	17,998,825	25,481,419	94,964,704			94,964,704
Domestic Net Borrowing	5,169,556	5,006,840	-46,896,620	-46,896,620		
Domestic Amortization	25,152,451	47,429,985	41,103,380	41,103,380		
Less Domestic Borrowing	19,982,895	42,423,145	88,000,000	88,000,000		
Under/Over(-)	-14,362,870	22,002,862	48,562,673	48,562,673	0	0

Receipts of Revenue and Grants Estimate

Annex-2
(Rs. in '000)

Heading	2013/14 Actual	2014/15 Revised	2015/16 Estimate	Existing Measures	New Measures
Taxes	312,439,915	353,505,772	427,011,000	405,662,121	21,348,879
Taxes on income, profits, and capital gains	75,608,249	86,853,630	105,648,885	101,644,470	4,004,415
Payable by individuals & Sole Traders	19,432,182	22,112,940	26,899,105	25,878,815	1,020,290
11111 Individual or Sole Traders	7,804,183	8,735,950	10,626,628	10,223,678	402,950
11112 Remuneration Tax	9,612,214	10,863,900	13,215,418	12,714,058	501,360
11113 Capital Gain - Individuals	2,015,785	2,513,090	3,057,059	2,941,079	115,980
Payable by enterprizes and corporations	45,419,797	52,586,746	63,965,051	61,541,850	2,423,201
11121 Company Profit Tax - Government Corporations Companies	3,491,836	4,718,861	5,740,280	5,522,500	217,780
11122 Company Profit Tax - Public Limited Companies	18,962,188	21,318,651	25,931,673	24,949,085	982,588
11123 Company Profit Tax - Private Limited Companies	19,342,606	22,172,980	26,969,579	25,948,721	1,020,858
11124 Company Profit Tax - Other Institutions	3,607,262	4,346,812	5,287,696	5,087,088	200,608
11125 Capital gain - Entity	15,905	29,442	35,823	34,456	1,367
Taxes on Investment and other income	10,756,270	12,153,944	14,784,729	14,223,805	560,924
11131 Taxes on Rent & Lease Income	2,404,809	2,638,471	3,209,580	3,087,811	121,769
11132 Interest	6,176,416	6,736,161	8,194,227	7,883,353	310,874
11133 Dividend	1,740,373	2,155,511	2,622,083	2,522,602	99,481
11134 Other Investment Income	7,592	13,840	16,841	16,198	643
11135 Tax on gambling, lottery, souviner and grants	68,235	80,561	98,005	94,282	3,723
11136 Taxes on other income	358,845	529,400	643,993	619,559	24,434
Taxes on payroll and workforce	2,449,081	2,816,443	3,425,858	3,296,063	129,795
Social Security Taxes on payroll	2,449,081	2,816,443	3,425,858	3,296,063	129,795
11211 Social Security Taxes on payroll	2,449,081	2,816,443	3,425,858	3,296,063	129,795
Taxes on property	6,671,249	10,032,746	12,044,096	10,044,096	2,000,000
Recurrent taxes on immovable property	28,474	32,746	33,096	33,096	
11311 Annual Property Tax	28,474	32,746	33,096	33,096	
Taxes on financial and capital transactions	6,642,775	10,000,000	12,011,000	10,011,000	2,000,000
11341 House and Land Registration	6,642,775	10,000,000	12,011,000	10,011,000	2,000,000
Taxes on goods and services	157,722,631	179,242,952	219,764,349	206,052,098	13,712,251
VAT	101,110,592	112,160,752	140,891,654	131,762,342	9,129,312
11411 VAT - Production	11,295,363	12,287,520	15,469,522	14,453,253	1,016,269
11412 VAT - Import	66,821,281	74,012,200	92,711,511	86,991,812	5,719,699
11413 VAT - Goods, Sales & Distribution	7,846,156	8,906,544	11,257,851	10,482,643	775,208
11414 VAT - Services & Contracts	5,877,864	6,468,120	8,440,774	7,649,829	790,945
11415 VAT - Services, Tourism	1,438,640	1,831,680	2,054,053	1,996,004	58,049
11416 VAT - Telephone, Insurance & Air Travel	6,220,495	6,674,184	8,501,854	7,864,444	637,410
11417 VAT - Non Registered(Reverse Charge)	1,610,793	1,980,504	2,456,089	2,324,357	131,732
Excise	45,411,019	52,530,000	65,811,976	61,743,676	4,068,300
11421 Tobacco	7,356,711	6,961,320	8,924,598	8,210,764	713,834
11422 Alcohol	11,050,753	10,958,373	13,625,396	12,865,928	759,468
11423 Beer	5,317,551	6,399,279	8,012,607	7,521,044	491,563
11424 Excise on other produced items	3,673,193	4,208,175	5,383,190	4,961,821	421,369

Heading		2013/14 Actual	2014/15 Revised	2015/16 Estimate	Existing Measures	New Measures
11425	Import Duties	18,012,811	24,002,853	29,866,185	28,184,119	1,682,066
	Taxes on specific services	873,426	1,141,200	1,477,138	1,347,999	129,139
11441	Foreign Employment Services	695	1,200	1,516	1,412	104
11442	Health Services	439,618	640,000	828,774	756,028	72,746
11443	Education Services- Education Institute	311,780	330,000	426,920	389,769	37,151
11444	Education Services- Aboard Study	121,333	170,000	219,928	200,790	19,138
	Taxes on use of goods and on permission to use goods	10,327,594	13,411,000	11,583,581	11,198,081	385,500
11451	Vehicle Tax	4,968,677	6,000,000	6,450,000	6,064,500	385,500
11452	Taxes on the use of infrastructure	1,026,535	1,300,000	909,630	909,630	
11453	Road Maintenance and Improvement Duty	1,731,991	2,361,000	1,367,201	1,367,201	
11454	Road Construction and Maintenance Duty	2,600,391	3,750,000	2,856,750	2,856,750	
	Taxes on international trade and transactions	67,980,556	71,000,001	83,291,787	81,789,369	1,502,418
	Customs and other import duties	64,121,990	66,981,401	78,582,516	77,111,471	1,471,045
11511	Import duties	62,453,225	66,108,862	78,581,000	77,110,202	1,470,798
11512	Indian Excise Refund Fees	1,668,606	871,916	505	505	
11513	Local Development Fees	159	623	1,011	764	247
	Taxes on exports	1,069,880	724,200	846,283	842,680	3,603
11521	Export duty	1,065,261	718,177	839,244	835,671	3,573
11522	Export Service Charge	4,619	6,023	7,039	7,009	30
	Other taxes on international trade and transactions	2,788,686	3,294,400	3,862,988	3,835,218	27,770
11561	Agriculture service charge on imports	2,327,887	2,849,603	3,341,423	3,317,402	24,021
11562	Other Income related to Customs	460,799	444,797	521,565	517,816	3,749
	Other taxes	2,008,149	3,560,000	2,836,025	2,836,025	
	Registration Fee	872,614	1,800,000	1,460,462	1,460,462	
11611	Firm Registration Fee	855,000	1,750,000	1,404,873	1,404,873	
11612	Agency Registration Fee	17,614	50,000	55,589	55,589	
	Ownership Certificate Charge	1,135,535	1,760,000	1,375,563	1,375,563	
11621	Driving Licence & Vehicle Ownership Certificate Charge	1,129,597	1,750,000	1,364,445	1,364,445	
11622	Fire Arms Registration	5,938	10,000	11,118	11,118	
Grants		42,205,766	37,727,289	110,929,407	110,929,407	
	Grants from foreign governments	20,718,341	15,937,148	31,583,876	31,583,876	
	Recurrent Grant	14,227,919	11,394,315	16,516,476	16,516,476	
13111	Recurrent Grant	14,227,919	11,394,315	16,516,476	16,516,476	
	Capital Grant	6,490,422	4,542,833	15,067,400	15,067,400	
13121	Capital Grant	6,490,422	4,542,833	15,067,400	15,067,400	
	Grants from international organizations	16,039,057	15,045,926	44,588,045	44,588,045	

Heading	2013/14 Actual	2014/15 Revised	2015/16 Estimate	Existing Measures	New Measures
Recurrent Grant	9,865,415	8,894,681	19,809,757	19,809,757	
13211 Recurrent Grant	9,865,415	8,894,681	19,809,757	19,809,757	
Capital Grant	6,173,642	6,151,245	24,778,288	24,778,288	
13221 Capital Grant	6,173,642	6,151,245	24,778,288	24,778,288	
Other Grants from international organizations	5,448,368	6,744,215	34,757,486	34,757,486	
Recurrent Grant	4,966,740	6,234,846	24,466,668	24,466,668	
13311 Capital Grant	4,966,740	6,234,846	24,466,668	24,466,668	
Capital Grant	481,628	509,369	10,290,818	10,290,818	
13321 Capital Grant	481,628	509,369	10,290,818	10,290,818	
Non Tax Revenue	50,483,721	40,000,892	48,001,100	44,399,839	3,601,261
Property Income	20,675,158	17,976,972	21,585,234	19,954,440	1,630,794
Interest	1,658,185	980,222	1,176,847	1,088,047	88,800
14111 Interest from financial institutions	214,263	182,906	219,596	203,026	16,570
14112 Interest from commercial institutions	1,228	1,468	1,762	1,629	133
14113 Interest from industrial institutions	259	678	814	753	61
14114 Interest from service oriented institutions	1,401,190	777,297	933,217	862,800	70,417
14115 Interest from other institutions	41,245	17,873	21,458	19,839	1,619
Dividends	12,992,172	10,932,807	13,126,949	12,135,416	991,533
14121 Dividend from Financial Institutions	6,653,850	5,605,354	6,730,848	6,221,944	508,904
14122 Dividend from Commercial Institutions	2,274	975	1,170	1,082	88
14123 Dividend from Industrial Institution	22,532	24,878	29,868	27,614	2,254
14124 Dividend from Service Oriented Organization	6,313,371	5,296,826	6,359,331	5,879,477	479,854
14125 Dividend from Other Institutions	145	4,774	5,732	5,299	433
Rent & Royalty	6,024,801	6,063,943	7,281,438	6,730,977	550,461
14151 Rent on Lease of Government Property	310,205	305,935	367,303	339,588	27,715
14152 Royalty on Casino Operations.	75,714	123,811	148,647	137,431	11,216
14153 Royalty from Mine Extraction	69,587	56,350	68,765	62,548	6,217
14154 Income & Royalty from Water Resources SectorHydro Power Projects	1,258,377	849,468	1,019,865	942,909	76,956
14155 Royalty and Other Income from the Sales of Forest Products	1,220,376	1,041,320	1,250,202	1,155,866	94,336
14156 Other Royalty	3,090,542	3,687,059	4,426,656	4,092,635	334,021
Sales of Goods and Services	11,645,823	11,128,095	13,044,875	12,352,190	692,685
Sales of Goods	6,299,066	6,364,184	7,325,355	7,064,246	261,109
14211 Sales of agriculture product	118,366	111,296	128,070	123,539	4,531
14212 Sale of Government Property	109,485	152,821	175,853	169,632	6,221
14213 Sales of other items	95,095	95,677	110,097	106,202	3,895
14214 Telephone Services Fee	4,951,151	4,970,553	5,721,688	5,517,314	204,374
14215 Charge for the use of Telephone Services	1,022,647	1,031,577	1,187,047	1,145,051	41,996
14216 Water Connection & Supply	748	632	727	701	26

Heading	2013/14 Actual	2014/15 Revised	2015/16 Estimate	Existing Measures	New Measures
14217 Fee for use of Water for Irrigation	1,023	1,010	1,162	1,121	41
14218 Charges for Consumption of Electricity	551	618	711	686	25
Administrative Fees	5,346,757	4,763,911	5,719,520	5,287,944	431,576
14221 Judicial Fee Duty	460,238	475,944	571,414	528,297	43,117
14222 Charges for use of Postal Services	294,250	270,807	325,130	300,597	24,533
14223 Income from Education Sector	454,153	432,764	519,574	480,369	39,205
14224 Exam Fee	299,248	303,593	364,492	336,989	27,503
14225 Transport Sector	209,881	197,196	236,752	218,887	17,865
14226 Export Import Licence Fee	65,247	64,716	77,698	71,835	5,863
14227 Other Administrative Fees	3,563,740	3,018,891	3,624,460	3,350,970	273,490
Penalties Fines & Forfeiture	452,547	428,486	514,486	475,617	38,869
Penalties Fines & Forfeiture	452,547	428,486	514,486	475,617	38,869
14311 Judicial Penalty, Fines and Forfeiture	101,991	96,521	115,892	107,136	8,756
14312 Administrative Penalty, Fines and Forfeiture	350,556	331,965	398,594	368,481	30,113
Voluntary Transfers other than Grants	2,508	2,271	1,364	1,364	
Voluntary Transfers other than Grants	2,508	2,271	1,364	1,364	
14411 Recurrent	1,215	1,149	690	690	
14412 Capital	1,293	1,122	674	674	
Miscellaneous Revenue	17,707,685	10,465,068	12,855,141	11,616,228	1,238,913
Administrative Fee - Immigration and Tourism	10,524,058	9,514,401	11,714,077	10,560,987	1,153,090
14511 Charges for Issuing Passports	7,770,677	6,940,179	8,622,895	7,703,599	919,296
14512 Visa Fees	2,102,863	1,964,083	2,358,798	2,180,133	178,665
14513 Permit for Mountainering and Trekking	644,061	605,061	726,288	671,618	54,670
14514 Other Fee from Tourists	6,457	5,078	6,096	5,637	459
Other Revenue	7,178,198	945,560	1,135,345	1,049,572	85,773
14521 Pollution Control Fees	701,108	713,946	857,243	792,480	64,763
14522 Other Revenue	6,477,090	231,614	278,102	257,092	21,010
Capital Revenue	5,429	5,107	5,719	5,669	50
14531 Sales of Government Land and Building	5,429	5,107	5,719	5,669	50
Cash Balanca of Last Year and Iregular	5,734,220				
Cash Balance of Last Year and Irregularities	5,734,220				
Cash Balance of Last Year and Irregularities	5,734,220				
15112 Irregularities	5,734,220				
Total Revenue,Grants	410,863,622	431,233,953	585,941,507	560,991,367	24,950,140

Expenditure Estimates

Fiscal Year 2015/16

Annex - 3

(Rs. in '000)

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Compensation of employees	84,356,662	87,831,893	104246160	103959564	271,665	14,931
Wages and salaries	84,356,662	87,831,893	104246160	103959564	271,665	14,931
Use of goods and services	29,950,344	32,394,906	78746417	63597563	13,304,656	1,844,198
Rent & Services	3,314,207	2,699,271	4132077	4027186	81,601	23,290
Operation & Maintenance of Capital Assets	3,206,589	3,615,753	4971239	4780075	140,078	51,086
Offices Materials & Services	3,041,903	3,512,392	4175405	3839471	306,261	29,673
Consultancy and Other Services fee	3,181,725	4,485,770	7715875	4744859	2,630,768	340,248
Program Expenses	13,906,031	15,060,483	28699256	17908035	9,653,528	1,137,693
Monitoring,Evaluation & Travelling Expenses	2,294,071	2,031,547	2571028	2141975	352,128	76,925
Miscellaneous	1,005,818	989,690	1028071	988496	34,292	5,283
Recurrent Contingencies			25453466	25167466	106,000	180,000
Interest and Services	12,037,868	7,935,387	21442871	21442871		
Interest on Foreign Foreign	3,365,196	1,719,347	5209150	5209150		
Interest on Internal Loan	8,672,672	6,216,040	16233721	16233721		
Subsidies	1,145,531	1,264,582	2599252	1925182	673,702	368
Subsidies to Public Corporations	1,033,770	818,219	1772387	1772387		
Subsidies to Private Enterprises	111,761	446,363	826865	152795	673,702	368
Grants	134,941,044	149,005,171	207045336	140105219	45,347,533	21,592,584
Grant to Social Service	272,001	150,061	1412787	1412787		
Grant to Local body	31,587,827	35,566,116	37931156	26083538	7,376,369	4,471,249
Grant to Social Service	103,081,216	113,288,994	167701393	112608894	37,971,164	17,121,335
Social Security	40,802,390	60,620,179	69246810	68050141	1,195,345	1,324
Social Security	12,084,091	14,637,221	19248032	19028032	220,000	
Scholarships	1,773,929	1,643,345	2583813	1609062	974,751	
Retirement Benefits	26,944,370	44,339,613	47414965	47413047	594	1,324
Other Expenditure	297,906	147,242	939529	939529		
property Related Expenditure	9,881	10,021	7528	7528		
Refunds	288,025	137,221	932001	932001		
Capital Expenditure	66,694,726	86,581,343	208877242	129371437	46,261,446	33,244,359
Land	1,625,934	2,971,948	7336540	7336540		
Building	7,371,753	9,608,699	37166110	18766157	12,910,555	5,489,398
Furniture & Fittings	507,198	622,645	707647	650969	48,533	8,145
Vehicles	4,573,580	2,921,140	1992781	1481408	318,542	192,831
Plant & Machinery	4,931,456	4,098,642	7793150	5140816	2,145,817	506,517
Civil Works	44,771,523	63,208,606	134933399	82983610	26,929,995	25,019,794
Capital Research & Consultancy	2,913,282	3,149,663	10411615	4585937	3,798,004	2,027,674
Capital Contingencies			8536000	8426000	110,000	
Total	370,226,471	425,780,703	693143617	529391506	107054347	56,697,764

Financing Economic Overview

Fiscal Year 2015/16

Annex - 4
(Rs. in '000)

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Fiscal Policy (L-R)	22,378,913	30,404,436	60,858,530	18,716,530	3,875,060	38,266,940
Net Internal Loan	12,927,910	20,226,547	48,911,740	9,903,530	741,270	38,266,940
Internal Loan	13,497,721	21,726,547	50,911,740	11,903,530	741,270	38,266,940
Internal Loan Refund	-569,811	-1,500,000	-2,000,000	-2,000,000		
Net Investment	9,451,003	10,177,889	11,946,790	8,813,000	3,133,790	
Domestic Share Investments	9,412,265	10,177,889	11,946,790	8,813,000	3,133,790	
Foreign Share Investments	38,738					
Liquidity	3,895,368	-2,948,324	-119,497,967	-24,533,263		-94,964,704
External - Net Borrowing	-1,274,188	-7,955,164	-72,601,347	22,363,357		-94,964,704
External Amortizations	16,724,637	17,526,255	22,363,357	22,363,357		
External Borrowing	-17,998,825	-25,481,419	-94,964,704			-94,964,704
Domestic Net Borrowing	5,169,556	5,006,840	-46,896,620	-46,896,620		
Domestic Amortization	25,152,451	47,429,985	41,103,380	41,103,380		
Domestic Borrowing	-19,982,895	-42,423,145	-88,000,000	-88,000,000		
Total Financing	26,274,281	27,456,112	-58,639,437	-5,816,733	3,875,060	-56,697,764

Functional Expenditure Estimates (Including Financing)

Annex - 5
(Rs. in '000)

Fiscal Year 2015/16

Heading	2013/14 Actual	2014/15 Revised	2015/16 Estimate	Per. of Total	Source		
					GON	Grant	Loan
GENERAL PUBLIC SERVICE	109531360	168642393	243956070	30	235729904	6643612	1582554
Executive and legislative organs, financial and fiscal affairs, external affairs	58554409	77253913	145179370		140502853	4676517	0
Foreign economic aid	0	0	203431		43431	0	160000
General services	1995948	13295073	15597003		13359654	1945095	292254
R General public services	22330	19206	14325		14325	0	0
General public services n.e.c.	620069	4557594	6938836		6808536	0	130300
Public debt transactions	33825123	56164728	57337101		57337101	0	0
Transfers of a general character between levels of government	14513481	17351879	18686004		17664004	22000	1000000
DEFENCE	32366175	32063377	37493126	5	34476336	288790	2728000
Military defence	30980650	31082799	32532636		32532636	0	0
Civil defence	1324335	962113	4930290		1913500	288790	2728000
Defence n.e.c.	61190	18465	30200		30200	0	0
PUBLIC ORDER AND SAFETY	44968354	32610541	39227958	5	35600113	3627845	0
Police services	33992503	23228529	26126392		23928547	2197845	0
Fire-protection services	5560	11933	7100		7100	0	0
Law courts	3476358	3309287	4845324		4845324	0	0
Prisons	946475	1126093	1173345		1173345	0	0
Public order and safety n.e.c.	6547458	4934699	7075797		5645797	1430000	0
ECONOMIC AFFAIRS	110549031	137019890	289258220	35	147446314	69818420	71993486
General economic, commercial and labour affairs	8592697	10533884	15679604		6284832	7376038	2018734
Agriculture, forestry, fishing and hunting	40462770	49227981	66821094		53838769	7728669	5253656
Fuel and energy	18214522	24014969	51267113		20288822	4753692	26224599
Mining, manufacturing and construction	1427721	1836790	2648778		1692430	0	956348
Transport	34545220	40962692	62268830		38390341	10414740	13463749
Communication	3664991	3880099	4566158		4503568	62590	0
Other industries	2812457	4416666	10375219		5629369	3169650	1576200
R Economic affairs	623762	1759874	75126335		16650794	36295541	22180000
Economic affairs n.e.c.	204891	386935	505089		167389	17500	320200
ENVIRONMENTAL PROTECTION	2572137	7385284	15157812	2	3412325	2871735	8873752
Waste management	626491	1738931	5997196		905196	0	5092000
Waste water management	66258	1325129	1339028		749378	589650	0
Protection of biodiversity and landscape	28123	6977	0		0	0	0
R Environmental protection	120000	511872	2027063		277063	0	1750000
Environmental protection n.e.c.	1731265	3802375	5794525		1480688	2282085	2031752
HOUSING AND COMMUNITY AMENITIES	14274676	15962818	26987873	3	16183125	4275579	6529169
Housing development	2782742	2952388	5658767		3722493	666204	1270070
Community development	0	759883	3222040		869386	2352654	0
Water supply	10539377	11730159	16595581		10153006	1183476	5259099
Housing and community amenities n.e.c.	952557	520388	1511485		1438240	73245	0
HEALTH	26518430	31262916	41338648	5	33596789	7741859	0
Medical products, appliances and equipment	781978	609853	618667		349180	269487	0
Out-patient services	2036432	2311697	6390827		1888679	4502148	0
Hospital services	8992521	13053982	12281692		12052467	229225	0
Public health services	12151572	12622877	17031799		15449491	1582308	0
R Health	2555927	2664507	5015663		3856972	1158691	0

Heading	2013/14 Actual	2014/15 Revised	2015/16 Estimate	Per. of Total	Source		
					GON	Grant	Loan
RECREATION,CULTURE AND RELIGION	3912313	3970846	4736150	1	4490320	245830	0
Recreational and sporting services	1185037	1427256	1853870		1841870	12000	0
Cultural services	2391733	2203229	2343391		2343391	0	0
Broadcasting and publishing services	335543	340361	538889		305059	233830	0
EDUCATION	77825687	78192429	98642826	12	83455519	13284507	1902800
Pre-primary and primary education	25402063	29140941	31295790		30918755	377035	0
Secondary education	12967921	14708324	15012931		15012931	0	0
Education not definable by level	21791904	17337475	31362105		18975870	12386235	0
Subsidiary services to education	16780066	16001310	18876531		18539851	336680	0
Education n.e.c.	883733	1004379	2095469		8112	184557	1902800
SOCIAL PROTECTION	12534120	15530885	22670201	3	19184028	2131230	1354943
Family and children	363690	793731	3376684		288097	1733644	1354943
Social exclusion n.e.c.	10645941	13078431	16784544		16784544	0	0
R Social protection	84331	86122	189610		189610	0	0
Social protection n.e.c.	1440158	1572601	2319363		1921777	397586	0
Total	435052283	522641379	819468884		613574773	110929407	94964704

Cash and Non Cash Expenditure by Economic Heads and Line Items

Fiscal Year -2015/16

Annex 6
(Rs. in '000)

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
Recurrent	400,020,069	55,523,983	455,544,052	28,722,323	484,266,375
21100 Wages and salaries	103,959,564	75,712	104,035,276	210,884	104,246,160
21111 Salary	80,553,444	37,954	80,591,398	209,243	80,800,641
21112 Local Allowances	1,456,806	298	1,457,104	0	1,457,104
21113 Dearness Allowance	3,442,796	472	3,443,268	0	3,443,268
21114 Field Allowance	106,288	25,174	131,462	506	131,968
21119 Other Allowance	3,866,517	10,740	3,877,257	1,135	3,878,392
21121 Clothing	3,040,102	271	3,040,373	0	3,040,373
21122 Fooding	11,192,458	0	11,192,458	0	11,192,458
21123 Medical Expense	301,153	803	301,956	0	301,956
22100 Rent & Services	4,027,186	93,123	4,120,309	11,768	4,132,077
22111 Water and Electricity	1,522,690	10,372	1,533,062	1,331	1,534,393
22112 Communication	818,500	31,802	850,302	3,824	854,126
22121 House Rent	1,603,987	47,343	1,651,330	6,270	1,657,600
22122 Other Rent	82,009	3,606	85,615	343	85,958
22200 Operation & Maintenance of Capital Assets	4,780,075	159,247	4,939,322	31,917	4,971,239
22211 Fuel and Oil - Vehicles	2,551,275	93,146	2,644,421	14,891	2,659,312
22212 Operation & Maintenance	1,911,010	61,942	1,972,952	9,976	1,982,928
22213 Insurance	317,790	4,159	321,949	7,050	328,999
22300 Offices Materials & Services	3,839,471	198,927	4,038,398	137,007	4,175,405
22311 General Office Expenses	3,335,482	186,475	3,521,957	136,927	3,658,884
22312 Feedds for Animals & Birds	131,329	0	131,329	0	131,329
22313 Books and Materials	29,929	6,240	36,169	30	36,199
22314 Fuel and Oil - For Administrative Purposes	183,476	4,677	188,153	50	188,203
22321 Repair and Maintenance of Public Property	159,255	1,535	160,790	0	160,790
22400 Consultancy and Other Services fee	4,744,859	1,746,882	6,491,741	1,224,134	7,715,875
22411 Consultancy and Services Expenses	1,152,007	1,433,291	2,585,298	1,163,210	3,748,508
22412 Other Services fee	3,592,852	313,591	3,906,443	60,924	3,967,367
22500 Program Expenses	17,908,035	4,487,246	22,395,281	6,303,975	28,699,256
22511 Employee Training	587,113	247,009	834,122	183,894	1,018,016
22512 Skill Development and Awareness Training Program	2,305,560	2,213,921	4,519,481	1,192,835	5,712,316
22521 Production Materials/Services	1,012,324	137,178	1,149,502	46,867	1,196,369
22522 Program Expenses	9,986,255	1,865,414	11,851,669	1,731,663	13,583,332

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
22529 Other Program Expenses	510,357	20,777	531,134	13,981	545,115
22531 Medicine Purchases	3,506,426	2,947	3,509,373	3,134,735	6,644,108
22600 Monitoring,Evaluation & Travelling Expenses	2,141,975	364,959	2,506,934	64,094	2,571,028
22611 Monitoring & Evaluation Expenses	1,091,829	238,337	1,330,166	56,151	1,386,317
22612 Travelling Expenses	972,512	126,622	1,099,134	7,943	1,107,077
22613 Travelling Expenses of VIPs & Delegations	65,900	0	65,900	0	65,900
22614 Other Travelling Expenses	11,734	0	11,734	0	11,734
22700 Miscellaneous	988,496	30,361	1,018,857	9,214	1,028,071
22711 Miscellaneous	988,496	30,361	1,018,857	9,214	1,028,071
22900 Recurrent Contingencies	25,167,466	47,000	25,214,466	239,000	25,453,466
22911 Recurrent Contingencies	25,167,466	47,000	25,214,466	239,000	25,453,466
24100 Interest on Foreign Foreign	5,209,150	0	5,209,150	0	5,209,150
24111 Interest on Foreign Loan	5,209,150	0	5,209,150	0	5,209,150
24200 Interest on Internal Loan	16,233,721	0	16,233,721	0	16,233,721
24211 Interest on Internal Loan	16,233,721	0	16,233,721	0	16,233,721
25100 Subsidies to Public Corporations	1,772,387	0	1,772,387	0	1,772,387
25111 Operating Subsidy - Non-Financial Corporations	573,157	0	573,157	0	573,157
25112 Capital Subsidy - Non-Financial Corporations	1,199,230	0	1,199,230	0	1,199,230
25200 Subsidies to Private Enterprises	152,795	389,470	542,265	284,600	826,865
25211 Operating Subsidies to Non-Financial Private Enterprises	4,483	152,170	156,653	0	156,653
25212 Capital Subsidies to Non-Financial Private Enterprises	148,312	237,300	385,612	284,600	670,212
26200 Grant to Social Service	1,412,787	0	1,412,787	0	1,412,787
26211 International Membership Fee& Assistance	1,412,787	0	1,412,787	0	1,412,787
26300 Grant to Local body	26,083,538	9,759,526	35,843,064	2,088,092	37,931,156
26311 Unconditional Recurrent Grant to Local Bodies	1,496,367	95,000	1,591,367	0	1,591,367
26312 Conditional Recurrent Grant to Local Bodies	9,455,145	6,055,504	15,510,649	1,777,028	17,287,677
26321 Unconditional Capital Grant to Local Bodies	11,383,914	1,000,000	12,383,914	0	12,383,914
26322 Conditional Capital Grant to Local Bodies	3,748,112	2,609,022	6,357,134	311,064	6,668,198
26400 Grant to Social Service	112,608,894	36,980,471	149,589,365	18,112,028	167,701,393
26411 Unconditional Recurrent Grant to Government Agencies,Committees & Boards	3,614,403	2,900	3,617,303	388,686	4,005,989
26412 Conditional Recurrent Grant to Government Agencies,Committees & Boards	72,352,561	8,027,536	80,380,097	528,356	80,908,453
26413 Unconditional Recurrent Grant to Other Institutions & Individuals	5,662,472	392,427	6,054,899	2,026,404	8,081,303

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
26421 Unconditional Capital Grant to Government Agencies, Committees & Boards	8,549,154	2,064,300	10,613,454	0	10,613,454
26422 Conditional Recurrent Grant to Government Agencies, Committees & Boards	3,687,522	1,417,700	5,105,222	464,000	5,569,222
26423 Unconditional Capital Grant to Other Institutions & Individuals	18,742,782	25,075,608	43,818,390	14,704,582	58,522,972
27100 Social Security	19,028,032	220,000	19,248,032	0	19,248,032
27111 Conditional Social Security Subsidy	15,828,032	220,000	16,048,032	0	16,048,032
27112 Other Unconditional Social Assistance	3,200,000	0	3,200,000	0	3,200,000
27200 Scholarships	1,609,062	969,141	2,578,203	5,610	2,583,813
27211 Scholarships	1,609,062	969,141	2,578,203	5,610	2,583,813
27300 Retirement Benefits	47,413,047	1,918	47,414,965	0	47,414,965
27311 Pensions and Disability Allowance	38,217,415	0	38,217,415	0	38,217,415
27312 Gratuity	450,622	1,878	452,500	0	452,500
27313 Accumulated Leave	3,741,010	40	3,741,050	0	3,741,050
27314 Medical Facility	4,854,000	0	4,854,000	0	4,854,000
27315 Deceased Staff Assistance	150,000	0	150,000	0	150,000
28100 property Related Expenditure	7,528	0	7,528	0	7,528
28141 Land Rent	7,528	0	7,528	0	7,528
28200 Refunds	932,001	0	932,001	0	932,001
28211 Revenue Refund	2,001	0	2,001	0	2,001
28212 Judicial Refund	70,000	0	70,000	0	70,000
28213 Other Refund	860,000	0	860,000	0	860,000
Capital	129,371,437	52,250,198	181,621,635	27,255,607	208,877,242
29100 Land	7,336,540	0	7,336,540	0	7,336,540
29111 Land Acquisition	7,336,540	0	7,336,540	0	7,336,540
29200 Building	18,766,157	18,127,453	36,893,610	272,500	37,166,110
29211 Building Purchase	2,300,000	0	2,300,000	0	2,300,000
29221 Building Construction	14,502,248	17,990,878	32,493,126	271,000	32,764,126
29231 Capital Formation - Building	1,963,909	136,575	2,100,484	1,500	2,101,984
29300 Furniture & Fittings	650,969	52,134	703,103	4,544	707,647
29311 Furniture & Fixtures	650,969	52,134	703,103	4,544	707,647
29400 Vehicles	1,481,408	379,417	1,860,825	131,956	1,992,781
29411 Vehicles	1,481,408	379,417	1,860,825	131,956	1,992,781

Economic Heads and Expenditure Line Items	Cash			Direct Payment and Commodity Grant	Total
	GoN	Foreign Cash	Cash Total		
29500 Plant & Machinery	5,140,816	1,373,783	6,514,599	1,278,551	7,793,150
29511 Plant & Machinery	5,140,816	1,373,783	6,514,599	1,278,551	7,793,150
29600 Civil Works	82,983,610	29,645,181	112,628,791	22,304,608	134,933,399
29611 Civil Works - Construction	74,207,486	27,874,976	102,082,462	21,968,608	124,051,070
29621 Capital Formation	8,776,124	1,770,205	10,546,329	336,000	10,882,329
29700 Capital Research & Consultancy	4,585,937	2,642,230	7,228,167	3,183,448	10,411,615
29711 Capital Research & Consultancy	4,298,806	2,518,861	6,817,667	2,612,874	9,430,541
29712 Software Devloment and Purchase	287,131	123,369	410,500	570,574	981,074
29800 Capital Contingencies	8,426,000	30,000	8,456,000	80,000	8,536,000
29811 Capital Contingencies	8,426,000	30,000	8,456,000	80,000	8,536,000
Finance	84,183,267	12,357,900	96,541,167	29,784,100	126,325,267
31100 Net Internal Loan	11,903,530	10,646,110	22,549,640	28,362,100	50,911,740
31111 Internal Loan to Corporations	11,903,530	10,646,110	22,549,640	28,362,100	50,911,740
31200 Net Investment	8,813,000	1,711,790	10,524,790	1,422,000	11,946,790
31211 Share Investments- Corporations	8,813,000	1,711,790	10,524,790	1,422,000	11,946,790
32100 External - Net Borrowing	22,363,357	0	22,363,357	0	22,363,357
32111 External Amortization	22,363,357	0	22,363,357	0	22,363,357
32200 Domestic Net Borrowing	41,103,380	0	41,103,380	0	41,103,380
32211 Domestic Amortization	41,103,380	0	41,103,380	0	41,103,380
Grand Total	613,574,773	120,132,081	733,706,854	85,762,030	819,468,884

Administrative Expenditure Estimates (Including Financing)

Annex - 7
(Rs. in '000)

Fiscal Year 2015/16

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Head of State	259,306	344,630	345,134	345,134		
President	230,282	316,098	314,411	314,411		
Recurrent	78,492	80,444	79,011	79,011		
Capital	151,790	235,654	235,400	235,400		
Deputy President	29,024	28,532	30,723	30,723		
Recurrent	26,484	25,854	29,363	29,363		
Capital	2,540	2,678	1,360	1,360		
Constitutional Body	5,525,176	6,233,429	8,898,203	8,801,147		97,056
Constituent Assembly / Legislature - Parliament	629,837	1,169,905	1,328,333	1,328,333		
Recurrent	598,288	1,123,226	1,315,423	1,315,423		
Capital	31,549	46,679	12,910	12,910		
Courts	2,859,237	2,676,647	3,989,564	3,989,564		
Recurrent	2,168,896	2,406,465	3,044,830	3,044,830		
Capital	690,341	270,182	944,734	944,734		
Commission for Investigation of Abuse of Authority	440,667	647,834	1,002,179	1,002,179		
Recurrent	308,739	445,523	739,693	739,693		
Capital	131,928	202,311	262,486	262,486		
Office of the Auditor General	311,294	245,879	693,962	596,906		97,056
Recurrent	285,402	224,957	428,432	333,376	95,056	
Capital	25,892	20,922	265,530	263,530	2,000	
Public Service Commission	416,443	405,064	481,890	481,890		
Recurrent	389,828	379,676	424,390	424,390		
Capital	26,615	25,388	57,500	57,500		
Election Commission	300,970	460,621	577,093	577,093		
Recurrent	261,789	452,142	507,093	507,093		
Capital	39,181	8,479	70,000	70,000		
National Human Rights Commission	72,810	107,702	122,160	122,160		
Recurrent	68,257	76,132	119,440	119,440		
Capital	4,553	31,570	2,720	2,720		
Office of the Attorney General	461,982	481,321	644,058	644,058		
Recurrent	353,502	410,123	474,058	474,058		
Capital	108,480	71,198	170,000	170,000		
Council of Justice	31,936	38,456	58,964	58,964		
Recurrent	28,436	33,944	58,039	58,039		
Capital	3,500	4,512	925	925		
Ministry	326,107,443	370,149,758	488,289,032	382,633,977	70,957,291	34,697,764
Prime Minister and Council of Minister's Office	3,505,880	10,794,059	5,201,682	1,010,407	4,191,275	
Recurrent	2,790,731	10,348,311	4,236,173	725,098	3,511,075	
Capital	715,149	445,748	965,509	285,309	680,200	
Ministry of Finance	4,639,359	6,620,307	10,075,673	8,488,262	1,587,411	
Recurrent	4,038,581	5,567,755	7,829,448	7,436,468	392,980	
Capital	600,778	1,052,552	2,246,225	1,051,794	1,194,431	
Ministry of Industry	2,039,928	2,682,540	4,934,010	3,779,810	974,200	180,000
Recurrent	1,279,023	2,028,970	2,711,284	1,637,084	894,200	180,000
Capital	760,905	653,570	2,222,726	2,142,726	80,000	

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Ministry of Energy	1,240,428	2,860,385	6,527,076	5,859,905	407,742	259,429
Recurrent	612,916	2,225,001	927,850	849,260	76,590	2,000
Capital	627,512	635,384	5,599,226	5,010,645	331,152	257,429
Ministry of Law, Justice, Constituent Assembly and Parliamentary Affairs	115,036	100,697	143,240	143,240		
Recurrent	103,442	93,330	138,559	138,559		
Capital	11,594	7,367	4,681	4,681		
Ministry of Agriculture Development	18,012,271	20,831,320	26,682,580	20,486,191	3,648,805	2,547,584
Recurrent	15,975,784	19,114,252	24,023,309	18,903,213	3,102,328	2,017,768
Capital	2,036,487	1,717,068	2,659,271	1,582,978	546,477	529,816
Ministry of Home	37,615,006	37,347,956	41,813,639	39,384,713	2,428,926	
Recurrent	34,699,574	34,740,693	36,557,319	36,473,463	83,856	
Capital	2,915,432	2,607,263	5,256,320	2,911,250	2,345,070	
Ministry of Culture, Tourism and Civil Aviation	3,510,905	3,710,160	4,524,558	3,742,301	782,257	
Recurrent	2,958,708	3,007,529	3,194,597	2,525,840	668,757	
Capital	552,197	702,631	1,329,961	1,216,461	113,500	
Ministry of Foreign Affairs	2,614,917	3,281,709	5,278,678	5,278,678		
Recurrent	2,437,626	2,930,378	2,990,126	2,990,126		
Capital	177,291	351,331	2,288,552	2,288,552		
Ministry of Forestry and Soil Conservation	6,903,978	8,671,327	13,262,303	10,139,270	3,123,033	
Recurrent	5,195,823	6,248,767	6,720,275	6,454,890	265,385	
Capital	1,708,155	2,422,560	6,542,028	3,684,380	2,857,648	
Ministry of Commerce and Supply	886,199	994,193	2,364,472	988,662	809,070	566,740
Recurrent	852,191	673,844	1,054,365	953,677	100,688	
Capital	34,008	320,349	1,310,107	34,985	708,382	566,740
Ministry of Science Technology and Environment	4,253,426	5,507,937	8,551,252	4,129,397	4,082,512	339,343
Recurrent	4,042,057	5,367,496	7,466,586	3,536,417	3,930,169	
Capital	211,369	140,441	1,084,666	592,980	152,343	339,343
Ministry of Land Reforms and Management	2,856,315	3,040,439	4,257,681	4,257,681		
Recurrent	2,348,295	2,518,619	3,200,819	3,200,819		
Capital	508,020	521,820	1,056,862	1,056,862		
Ministry of Physical Infrastructure and Transport	30,163,110	33,636,141	48,381,835	28,304,693	6,157,045	13,920,097
Recurrent	5,048,440	5,797,222	6,360,011	4,059,242	300,769	2,000,000
Capital	25,114,670	27,838,919	42,021,824	24,245,451	5,856,276	11,920,097
Ministry of Women, Children & Social Welfare	1,343,793	1,570,099	2,138,489	1,894,984	243,505	
Recurrent	1,259,936	1,473,698	1,993,440	1,750,935	242,505	
Capital	83,857	96,401	145,049	144,049	1,000	
Ministry of Youth and Sports	1,185,037	1,427,256	1,853,870	1,841,870	12,000	
Recurrent	1,182,506	1,414,385	1,851,364	1,839,364	12,000	
Capital	2,531	12,871	2,506	2,506		
Ministry of Defence	31,160,356	31,243,879	32,751,105	32,751,105		
Recurrent	26,081,439	27,101,820	29,651,985	29,651,985		
Capital	5,078,917	4,142,059	3,099,120	3,099,120		
Ministry of Urban Development	13,939,225	17,266,775	24,921,024	14,869,472	2,242,790	7,808,762
Recurrent	6,755,493	4,791,079	6,310,550	2,594,511	1,045,577	2,670,462

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Capital	7,183,732	12,475,696	18,610,474	12,274,961	1,197,213	5,138,300
Ministry of Peace & Reconstruction	3,695,191	2,562,854	3,434,711	2,684,711	750,000	
Recurrent	2,583,877	628,435	1,567,172	817,172	750,000	
Capital	1,111,314	1,934,419	1,867,539	1,867,539		
Ministry of Education	77,825,687	78,192,429	98,642,826	83,455,519	13,284,507	1,902,800
Recurrent	77,699,263	78,112,471	98,474,008	83,375,362	13,196,346	1,902,300
Capital	126,424	79,958	168,818	80,157	88,161	500
Ministry of Cooperative and poverty Alleviation	761,458	884,824	1,356,116	1,048,318		307,798
Recurrent	714,185	829,056	1,257,329	949,867		307,462
Capital	47,273	55,768	98,787	98,451		336
Ministry of General Administration	543,042	608,348	809,976	809,976		
Recurrent	522,632	598,677	771,371	771,371		
Capital	20,410	9,671	38,605	38,605		
Ministry of Irrigation	11,243,258	14,988,785	20,225,137	15,785,264	1,573,801	2,866,072
Recurrent	956,767	1,022,429	1,440,462	1,241,802	177,989	20,671
Capital	10,286,491	13,966,356	18,784,675	14,543,462	1,395,812	2,845,401
Ministry of Information and Communications	3,390,865	3,561,401	4,217,565	3,921,145	296,420	
Recurrent	3,096,140	3,190,440	3,640,237	3,601,517	38,720	
Capital	294,725	370,961	577,328	319,628	257,700	
Ministry of Federal Affairs and Local Development	38,646,687	51,540,888	77,239,308	57,035,530	16,204,639	3,999,139
Recurrent	36,471,531	41,358,572	53,469,129	41,706,878	9,409,509	2,352,742
Capital	2,175,156	10,182,316	23,770,179	15,328,652	6,795,130	1,646,397
Ministry of Health and Population	22,852,247	24,691,972	36,729,504	28,987,645	7,741,859	
Recurrent	19,922,242	22,019,445	33,495,360	26,376,008	7,119,352	
Capital	2,930,005	2,672,527	3,234,144	2,611,637	622,507	
Ministry of Labour and Employment	639,743	916,095	1,097,654	689,600	408,054	
Recurrent	554,821	789,414	901,260	529,650	371,610	
Capital	84,922	126,681	196,394	159,950	36,444	
National Planning Commission Secretariata	524,096	614,983	873,068	865,628	7,440	
Recurrent	476,669	496,922	810,967	803,527	7,440	
Capital	47,427	118,061	62,101	62,101		
MOF Financing & Debt Service	76,863,680	104,796,063	147,768,138	105,626,138	3,875,060	38,266,940
MOF Policy Financing	22,948,724	31,904,436	62,858,530	20,716,530	3,875,060	38,266,940
Finance	22,948,724	31,904,436	62,858,530	20,716,530	3,875,060	38,266,940
MOF Domestic Debt Service	33,825,123	53,646,025	57,337,101	57,337,101		
Recurrent	8,672,672	6,216,040	16,233,721	16,233,721		
Finance	25,152,451	47,429,985	41,103,380	41,103,380		
MOF External Debt Service (Multilateral)	16,467,049	16,034,068	22,748,615	22,748,615		
Recurrent	2,896,688	1,377,844	4,392,788	4,392,788		
Finance	13,570,361	14,656,224	18,355,827	18,355,827		
MOF External Debt Service (Bilateral)	3,622,784	3,211,534	4,823,892	4,823,892		
Recurrent	468,508	341,503	816,362	816,362		
Finance	3,154,276	2,870,031	4,007,530	4,007,530		

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
MOF - Miscellaneous	26,296,678	41,117,499	174,168,377	116,168,377	36,000,000	22,000,000
MOF Staff Benifits and Retirement Benefits	24,882,524	39,270,001	48,000,000	48,000,000		
Recurrent	24,882,524	39,270,001	48,000,000	48,000,000		
MOF Miscellaneous	1,414,154	1,847,498	126,168,377	68,168,377	36,000,000	22,000,000
Recurrent	1,382,548	1,846,476	64,558,377	37,558,377	15,000,000	12,000,000
Capital	31,606	1,022	61,610,000	30,610,000	21,000,000	10,000,000
Total Expenditure	435,052,283	522,641,379	819,468,884	613,574,773	110,929,407	94,964,704

Expenditure by Economic Heads and Lineltem(Including Financing)

Fiscal Year - 2015/16

Annex - 8

(Rs. in '000)

Heading	2013/14 Actual	2014/15 Revised	2015/16 Estimate	Source		
				GON	Grant	Loan
Recurrent Expenditure	303,531,745	339,199,360	484,266,375	400020069	60792901	23453405
21000 Compensation of employees	84,356,662	87,831,893	104,246,160	103959564	271665	14931
21100 Wages and salaries	84,356,662	87,831,893	104,246,160	103959564	271665	14931
21110 Wages and salaries in cash	67,964,585	73,242,332	89,711,373	89425851	271254	14268
21111 Salary	60,779,543	66,013,813	80,800,641	80,553,444	234,531	12,666
21112 Local Allowances	999,292	1,201,351	1,457,104	1,456,806	59	239
21113 Dearness Allowance	3,066,571	3,196,211	3,443,268	3,442,796	98	374
21114 Field Allowance	68,811	83,327	131,968	106,288	25,680	
21119 Other Allowance	3,050,368	2,747,630	3,878,392	3,866,517	10,886	989
21120 Wages and salaries in kind	16,392,077	14,589,561	14,534,787	14533713	411	663
21121 Clothing	2,260,008	1,967,066	3,040,373	3,040,102	58	213
21122 Fooding	11,159,227	11,148,791	11,192,458	11,192,458		
21123 Medical Expense	2,972,842	1,473,704	301,956	301,153	353	450
26000 Grants	134,941,044	149,005,171	207,045,336	140105219	45347533	21592584
26300 Grant to Local body	31,587,827	35,566,116	37,931,156	26083538	7376369	4471249
26320 Capital Grant to Local Body	21,460,693	19,694,575	19,052,112	15132026	424912	3495174
26321 Unconditional Capital Grant to Local Bodies	9,001,011	8,159,309	12,383,914	11,383,914		1,000,000
26322 Conditional Capital Grant to Local Bodies	12,459,682	11,535,266	6,668,198	3,748,112	424,912	2,495,174
26310 Recurrent Grant to Local Body	10,127,134	15,871,541	18,879,044	10951512	6951457	976075
26311 Unconditional Recurrent Grant to Local Bodies	5,574,699	3,063,481	1,591,367	1,496,367	42,750	52,250
26312 Conditional Recurrent Grant to Local Bodies	4,552,435	12,808,060	17,287,677	9,455,145	6,908,707	923,825
26200 Grant to Social Service	272,001	150,061	1,412,787	1412787	0	0
26210 International Membership Fee& Assistance	272,001	150,061	1,412,787	1412787	0	0
26211 International Membership Fee& Assistance	272,001	150,061	1,412,787	1,412,787		
26400 Grant to Social Service	103,081,216	113,288,994	167,701,393	112608894	37971164	17121335
26420 Capital Grant	28,918,118	25,011,109	74,705,648	30979458	28426035	15300155
26421 Unconditional Capital Grant to Government Agencies, Committees & Boards	4,136,117	7,775,859	10,613,454	8,549,154		2,064,300
26422 Conditional Recurrent Grant to Government Agencies, Committees & Boards	1,993,698	2,738,073	5,569,222	3,687,522	1,881,700	
26423 Unconditional Capital Grant to Other Institutions & Individuals	22,788,303	14,497,177	58,522,972	18,742,782	26,544,335	13,235,855
26410 Recurrent Grant	74,163,098	88,277,885	92,995,745	81629436	9545129	1821180
26411 Unconditional Recurrent Grant to Government Agencies, Committees & Boards	39,437,766	3,158,643	4,005,989	3,614,403	391,586	
26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards	33,448,105	74,898,984	80,908,453	72,352,561	7,578,392	977,500
26413 Unconditional Recurrent Grant to Other Institutions & Individuals	1,277,227	10,220,258	8,081,303	5,662,472	1,575,151	843,680
24000 Interest and Services	12,037,868	7,935,387	21,442,871	21442871	0	0
24100 Interest on Foreign Foreign	3,365,196	1,719,347	5,209,150	5209150	0	0
24110 Interest on Foreign Foreign	3,365,196	1,719,347	5,209,150	5209150	0	0
24111 Interest on Foreign Loan	3,365,196	1,719,347	5,209,150	5,209,150		

Heading	2013/14 Actual	2014/15 Revised	2015/16 Estimate	Source		
				GON	Grant	Loan
24200 Interest on Internal Loan	8,672,672	6,216,040	16,233,721	16233721	0	0
24210 Interest on Internal Loan	8,672,672	6,216,040	16,233,721	16233721	0	0
24211 Interest on Internal Loan	8,672,672	6,216,040	16,233,721	16,233,721		
28000 Other Expenditure	297,906	147,242	939,529	939529	0	0
28200 Refunds	288,025	137,221	932,001	932001	0	0
28210 Refunds	288,025	137,221	932,001	932001	0	0
28211 Revenue Refund			2,001	2,001		
28212 Judicial Refund	6,307	5,664	70,000	70,000		
28213 Other Refund	281,718	131,557	860,000	860,000		
28100 property Related Expenditure	9,881	10,021	7,528	7528	0	0
28140 Land Rent	9,881	10,021	7,528	7528	0	0
28141 Land Rent	9,881	10,021	7,528	7,528		
27000 Social Security	40,802,390	60,620,179	69,246,810	68050141	1195345	1324
27300 Retirement Benefits	26,944,370	44,339,613	47,414,965	47413047	594	1324
27310 Retirement Benefits	26,944,370	44,339,613	47,414,965	47413047	594	1324
27311 Pensions and Disability Allowance	24,990,201	33,988,443	38,217,415	38,217,415		
27312 Gratuity	226,305	653,953	452,500	450,622	582	1,296
27313 Accumulated Leave	719,819	3,960,189	3,741,050	3,741,010	12	28
27314 Medical Facility	1,008,000	5,689,315	4,854,000	4,854,000		
27315 Deceased Staff Assistance	45	47,713	150,000	150,000		
27200 Scholarships	1,773,929	1,643,345	2,583,813	1609062	974751	0
27210 Scholarships	1,773,929	1,643,345	2,583,813	1609062	974751	0
27211 Scholarships	1,773,929	1,643,345	2,583,813	1,609,062	974,751	
27100 Social Security	12,084,091	14,637,221	19,248,032	19028032	220000	0
27110 Social Security	12,084,091	14,637,221	19,248,032	19028032	220000	0
27111 Conditional Social Security Subsidy	12,084,091	14,636,692	16,048,032	15,828,032	220,000	
27112 Other Unconditional Social Assistance		529	3,200,000	3,200,000		
25000 Subsidies	1,145,531	1,264,582	2,599,252	1925182	673702	368
25200 Subsidies to Private Enterprises	111,761	446,363	826,865	152795	673702	368
25210 Subsidies to Non-Financial Enterprises	111,761	446,363	826,865	152795	673702	368
25211 Operating Subsidies to Non-Financial Private Enterprises	646	152,398	156,653	4,483	151,802	368
25212 Capital Subsidies to Non-Financial Private Enterprises	111,115	293,965	670,212	148,312	521,900	
25100 Subsidies to Public Corporations	1,033,770	818,219	1,772,387	1772387	0	0
25110 Operating Subsidy - Non-Financial Public Corporations	1,033,770	818,219	1,772,387	1772387	0	0
25111 Operating Subsidy - Non-Financial Corporations	855,393	550,691	573,157	573,157		
25112 Capital Subsidy - Non-Financial Corporations	178,377	267,528	1,199,230	1,199,230		
22000 Use of goods and services	29,950,344	32,394,906	78,746,417	63597563	13304656	1844198
22400 Consultancy and Other Services fee	3,181,725	4,485,770	7,715,875	4744859	2630768	340248
22410 Consultancy and Other Services fee	3,181,725	4,485,770	7,715,875	4744859	2630768	340248
22411 Consultancy and Services Expenses	2,329,415	1,964,685	3,748,508	1,152,007	2,302,356	294,145
22412 Other Services fee	852,310	2,521,085	3,967,367	3,592,852	328,412	46,103

Heading		2013/14 Actual	2014/15 Revised	2015/16 Estimate	Source		
					GON	Grant	Loan
22700	Miscellaneous	1,005,818	989,690	1,028,071	988496	34292	5283
22710	Miscellaneous	1,005,818	989,690	1,028,071	988496	34292	5283
22711	Miscellaneous	1,005,818	989,690	1,028,071	988,496	34,292	5,283
22600	Monitoring, Evaluation & Travelling Expenses	2,294,071	2,031,547	2,571,028	2141975	352128	76925
22610	Monitoring, Evaluation & Travelling Expenses	2,294,071	2,031,547	2,571,028	2141975	352128	76925
22611	Monitoring & Evaluation Expenses	1,092,959	1,164,846	1,386,317	1,091,829	239,950	54,538
22612	Travelling Expenses	1,159,503	814,451	1,107,077	972,512	112,178	22,387
22613	Travelling Expenses of VIPs & Delegations	34,681	36,199	65,900	65,900		
22614	Other Travelling Expenses	6,928	16,051	11,734	11,734		
22300	Offices Materials & Services	3,041,903	3,512,392	4,175,405	3839471	306261	29673
22310	Office Materials & Services	2,952,768	3,427,836	4,014,615	3680216	304954	29445
22311	General Office Expenses	2,755,500	3,186,432	3,658,884	3,335,482	294,986	28,416
22312	Feedds for Animals & Birds	69,356	80,020	131,329	131,329		
22313	Books and Materials	13,392	19,153	36,199	29,929	6,120	150
22314	Fuel and Oil - For Administrative Purposes	114,520	142,231	188,203	183,476	3,848	879
22320	Repair and Maintenance of Public Property	89,135	84,556	160,790	159255	1307	228
22321	Repair and Maintenance of Public Property	89,135	84,556	160,790	159,255	1,307	228
22200	Operation & Maintenance of Capital Assets	3,206,589	3,615,753	4,971,239	4780075	140078	51086
22210	Operation & Maintenance of Capital Assets	3,206,589	3,615,753	4,971,239	4780075	140078	51086
22211	Fuel and Oil - Vehicles	1,944,350	2,033,726	2,659,312	2,551,275	73,863	34,174
22212	Operation & Maintenance	1,141,463	1,350,601	1,982,928	1,911,010	56,042	15,876
22213	Insurance	120,776	231,426	328,999	317,790	10,173	1,036
22500	Program Expenses	13,906,031	15,060,483	28,699,256	17908035	9653528	1137693
22510	Consultancy and Other Services fee	6,501,406	3,587,368	6,730,332	2892673	2861238	976421
22511	Employee Training	511,960	682,569	1,018,016	587,113	418,473	12,430
22512	Skill Development and Awareness Training Program	5,989,446	2,904,799	5,712,316	2,305,560	2,442,765	963,991
22530	Medicines	2,273,407	2,022,675	6,644,108	3506426	3137682	0
22531	Medicine Purchases	2,273,407	2,022,675	6,644,108	3,506,426	3,137,682	
22520	Production Materials and Programme Expenses	5,131,218	9,450,440	15,324,816	11508936	3654608	161272
22521	Production Materials/Services	440,181	585,680	1,196,369	1,012,324	119,781	64,264
22522	Program Expenses	4,691,037	8,650,902	13,583,332	9,986,255	3,509,841	87,236
22529	Other Program Expenses		213,858	545,115	510,357	24,986	9,772
22900	Recurrent Contingencies			25,453,466	25167466	106000	180000
22910	Recurrent Contingencies			25,453,466	25167466	106000	180000
22911	Recurrent Contingencies			25,453,466	25,167,466	106,000	180,000
22100	Rent & Services	3,314,207	2,699,271	4,132,077	4027186	81601	23290
22120	Rent	1,469,798	1,350,882	1,743,558	1685996	43667	13895
22121	House Rent	1,143,306	1,260,872	1,657,600	1,603,987	40,731	12,882
22122	Other Rent	326,492	90,010	85,958	82,009	2,936	1,013
22110	Utilities	1,844,409	1,348,389	2,388,519	2341190	37934	9395

Water and Electricity

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
22111	1,410,488	862,471	1,534,393	1,522,690	8,698	3,005
22112 Communication	433,921	485,918	854,126	818,500	29,236	6,390
Capital Expenditure	66,694,726	86,581,343	208,877,242	129371437	46261446	33244359
29000 Capital Expenditure	66,694,726	86,581,343	208,877,242	129371437	46261446	33244359
29200 Building	7,371,753	9,608,699	37,166,110	18766157	12910555	5489398
29210 Building - Purchase	157,779		2,300,000	2300000	0	0
29211 Building Purchase	157,779		2,300,000	2,300,000		
29220 Building Construction	6,962,557	9,124,000	32,764,126	14502248	12903280	5358598
29221 Building Construction	6,962,557	9,124,000	32,764,126	14,502,248	12,903,280	5,358,598
29230 Capital Formation - Building	251,417	484,699	2,101,984	1963909	7275	130800
29231 Capital Formation - Building	251,417	484,699	2,101,984	1,963,909	7,275	130,800
29800 Capital Contingencies			8,536,000	8426000	110000	0
29810 Capital Contingencies			8,536,000	8426000	110000	0
29811 Capital Contingencies			8,536,000	8,426,000	110,000	
29700 Capital Research & Consultancy	2,913,282	3,149,663	10,411,615	4585937	3798004	2027674
29710 Capital Research & Consultancy	2,913,282	3,149,663	10,411,615	4585937	3798004	2027674
29711 Capital Research & Consultancy	2,844,215	3,012,645	9,430,541	4,298,806	3,107,026	2,024,709
29712 Software Devloment and Purchase	69,067	137,018	981,074	287,131	690,978	2,965
29600 Civil Works	44,771,523	63,208,606	134,933,399	82983610	26929995	25019794
29620 Capital Formation - Civil Works	1,267,829	2,726,791	10,882,329	8776124	1754220	351985
29621 Capital Formation	1,267,829	2,726,791	10,882,329	8,776,124	1,754,220	351,985
29610 Civil Works - Construction	43,503,694	60,481,815	124,051,070	74207486	25175775	24667809
29611 Civil Works - Construction	43,503,694	60,481,815	124,051,070	74,207,486	25,175,775	24,667,809
29300 Furniture & Fittings	507,198	622,645	707,647	650969	48533	8145
29310 Furniture & Fittings	507,198	622,645	707,647	650969	48533	8145
29311 Furniture & Fixtures	507,198	622,645	707,647	650,969	48,533	8,145
29100 Land	1,625,934	2,971,948	7,336,540	7336540	0	0
29110 Land Acquisition	1,625,934	2,971,948	7,336,540	7336540	0	0
29111 Land Acquisition	1,625,934	2,971,948	7,336,540	7,336,540		
29500 Plant & Machinery	4,931,456	4,098,642	7,793,150	5140816	2145817	506517
29510 Plant & Machinery	4,931,456	4,098,642	7,793,150	5140816	2145817	506517
29511 Plant & Machinery	4,931,456	4,098,642	7,793,150	5,140,816	2,145,817	506,517
29400 Vehicles	4,573,580	2,921,140	1,992,781	1481408	318542	192831
29410 Vehicles	4,573,580	2,921,140	1,992,781	1481408	318542	192831
29411 Vehicles	4,573,580	2,921,140	1,992,781	1,481,408	318,542	192,831

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Finance	64,825,812	96,860,676	126,325,267	84183267	3875060	38266940
31000 Fiscal Policy (L-R)	22,948,724	31,904,436	62,858,530	20716530	3875060	38266940
31100 Net Internal Loan	13,497,721	21,726,547	50,911,740	11903530	741270	38266940
31110 Internal Loan	13,497,721	21,726,547	50,911,740	11903530	741270	38266940
31111 Internal Loan to Corporations	13,497,721	21,726,547	50,911,740	11,903,530	741,270	38,266,940
31200 Net Investment	9,451,003	10,177,889	11,946,790	8813000	3133790	0
31210 Domestic Share Investments	9,412,265	10,177,889	11,946,790	8813000	3133790	0
31211 Share Investments- Corporations	9,412,265	10,177,889	11,946,790	8,813,000	3,133,790	
31220 Foreign Share Investments	38,738			0	0	0
31221 Foreign Share Investments	38,738					
32000 Liquidity	41,877,088	64,956,240	63,466,737	63466737	0	0
32200 Domestic Net Borrowing	25,152,451	47,429,985	41,103,380	41103380	0	0
32210 Domestic Amortization	25,152,451	47,429,985	41,103,380	41103380	0	0
32211 Domestic Amortization	25,152,451	47,429,985	41,103,380	41,103,380		
32100 External - Net Borrowing	16,724,637	17,526,255	22,363,357	22363357	0	0
32110 External Amortizations	16,724,637	17,526,255	22,363,357	22363357	0	0
32111 External Amortization	16,724,637	17,526,255	22,363,357	22,363,357		
Total Expenditure	435,052,283	522,641,379	819,468,884	613,574,773	110,929,407	94,964,704

Linitem wise Estimates
Fiscal Year 2015/16

Annex - 9
(Rs. in '000)

Development

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Compensation of employees	3,788,280	4,544,325	6,126,108	5,839,512	271,665	14,931
Wages and salaries	3,788,280	4,544,325	6,126,108	5,839,512	271,665	14,931
Use of goods and services	16,419,188	18,049,397	35,936,421	20,946,267	13,145,956	1,844,198
Rent & Services	341,428	400,693	645,301	540,410	81,601	23,290
Operation & Maintenance of Capital Assets	534,919	643,433	789,330	598,166	140,078	51,086
Offices Materials & Services	653,343	667,658	1,127,023	792,089	305,261	29,673
Consultancy and Other Services fee	2,125,448	2,843,176	5,207,655	2,251,639	2,615,768	340,248
Program Expenses	11,972,762	12,705,084	25,127,388	14,475,867	9,513,828	1,137,693
Monitoring,Evaluation & Travelling Expenses	700,529	682,223	1,078,412	652,359	349,128	76,925
Miscellaneous	90,759	107,130	166,621	127,046	34,292	5,283
Recurrent Contingencies			1,794,691	1,508,691	106,000	180,000
Subsidies	710,471	932,761	2,139,253	1,465,183	673,702	368
Subsidies to Public Corporations	619,525	486,398	1,312,388	1,312,388		
Subsidies to Private Enterprises	90,946	446,363	826,865	152,795	673,702	368
Grants	81,266,635	81,131,584	143,392,469	79,923,427	41,876,458	21,592,584
Grant to Social Service	1,000	4,333	2,547	2,547		
Grant to Local body	30,107,179	34,285,488	36,538,331	24,690,713	7,376,369	4,471,249
Grant to Social Service	51,158,456	46,841,763	106,851,591	55,230,167	34,500,089	17,121,335
Social Security	2,837,992	2,894,414	4,710,735	3,514,066	1,195,345	1,324
Social Security	1,135,903	1,195,776	2,175,201	1,955,201	220,000	
Scholarships	1,690,402	1,536,374	2,328,069	1,353,318	974,751	
Retirement Benefits	11,687	162,264	207,465	205,547	594	1,324
Other Expenditure		63	12,229	12,229		
property Related Expenditure		63	228	228		
Refunds			12,001	12,001		
Capital Expenditure	55,980,880	75,787,871	190,648,143	113,382,383	44,021,401	33,244,359
Land	1,346,771	2,191,495	6,687,590	6,687,590		
Building	4,356,907	5,749,727	27,580,706	11,380,598	10,710,710	5,489,398
Furniture & Fittings	213,214	249,905	306,707	250,029	48,533	8,145
Vehicles	1,122,460	711,971	811,927	300,554	318,542	192,831
Plant & Machinery	2,321,230	1,994,532	4,671,206	2,018,872	2,145,817	506,517
Civil Works	44,130,353	61,775,473	132,382,563	80,432,774	26,929,995	25,019,794
Capital Research & Consultancy	2,489,945	3,114,768	10,071,444	4,285,966	3,757,804	2,027,674
Capital Contingencies			8,136,000	8,026,000	110,000	
Total	161,003,446	183,340,415	382,965,358	225,083,067	101,184,527	56,697,764

Regular

Heading	2013/14	2014/15	2015/16	Source		
	Actual	Revised	Estimate	GON	Grant	Loan
Compensation of employees	80,568,382	83,287,568	98,120,052	98,120,052		
Wages and salaries	80,568,382	83,287,568	98,120,052	98,120,052		
Use of goods and services	13,531,156	14,345,509	42,809,996	42,651,296	158,700	
Rent & Services	2,972,779	2,298,578	3,486,776	3,486,776		
Operation & Maintenance of Capital Assets	2,671,670	2,972,320	4,181,909	4,181,909		
Offices Materials & Services	2,388,560	2,844,734	3,048,382	3,047,382	1,000	
Consultancy and Other Services fee	1,056,277	1,642,594	2,508,220	2,493,220	15,000	
Program Expenses	1,933,269	2,355,399	3,571,868	3,432,168	139,700	
Monitoring,Evaluation & Travelling Expenses	1,593,542	1,349,324	1,492,616	1,489,616	3,000	
Miscellaneous	915,059	882,560	861,450	861,450		
Recurrent Contingencies			23,658,775	23,658,775		
Interest and Services	12,037,868	7,935,387	21,442,871	21,442,871		
Interest on Foreign Foreign	3,365,196	1,719,347	5,209,150	5,209,150		
Interest on Internal Loan	8,672,672	6,216,040	16,233,721	16,233,721		
Subsidies	435,060	331,821	459,999	459,999		
Subsidies to Public Corporations	414,245	331,821	459,999	459,999		
Subsidies to Private Enterprises	20,815					
Grants	53,674,409	67,873,587	63,652,867	60,181,792	3,471,075	
Grant to Social Service	271,001	145,728	1,410,240	1,410,240		
Grant to Local body	1,480,648	1,280,628	1,392,825	1,392,825		
Grant to Social Service	51,922,760	66,447,231	60,849,802	57,378,727	3,471,075	
Social Security	37,964,398	57,725,765	64,536,075	64,536,075		
Social Security	10,948,188	13,441,445	17,072,831	17,072,831		
Scholarships	83,527	106,971	255,744	255,744		
Retirement Benefits	26,932,683	44,177,349	47,207,500	47,207,500		
Other Expenditure	297,906	147,179	927,300	927,300		
property Related Expenditure	9,881	9,958	7,300	7,300		
Refunds	288,025	137,221	920,000	920,000		
Capital Expenditure	10,713,846	10,793,472	18,229,099	15,989,054	2,240,045	
Land	279,163	780,453	648,950	648,950		
Building	3,014,846	3,858,972	9,585,404	7,385,559	2,199,845	
Furniture & Fittings	293,984	372,740	400,940	400,940		
Vehicles	3,451,120	2,209,169	1,180,854	1,180,854		
Plant & Machinery	2,610,226	2,104,110	3,121,944	3,121,944		
Civil Works	641,170	1,433,133	2,550,836	2,550,836		
Capital Research & Consultancy	423,337	34,895	340,171	299,971	40,200	
Capital Contingencies			400,000	400,000		
Total	209,223,025	242,440,288	310,178,259	304,308,439	5,869,820	

Ministry wise Regular & Development Expenditure Budget (Including Financing)

Fiscal Year 2015/16

Annex - 10
(Rs. in '000)

Head	Estimate	Regular	Development		
			Central	District	Total
Head of State	345,134	345,134			
President	314,411	314,411			
Deputy President	30,723	30,723			
Constitutional Body	8,898,203	6,487,983	2,410,220		2,410,220
Constituent Assembly / Legislature - Parliament	1,328,333	1,328,333			
Courts	3,989,564	2,748,374	1,241,190		1,241,190
Commission for Investigation of Abuse of Authority	1,002,179	536,918	465,261		465,261
Office of the Auditor General	693,962	321,470	372,492		372,492
Public Service Commission	481,890	412,640	69,250		69,250
Election Commission	577,093	491,166	85,927		85,927
National Human Rights Commission	122,160	122,160			
Office of the Attorney General	644,058	467,958	176,100		176,100
Council of Justice	58,964	58,964			
Ministry	488,289,032	204,743,894	176,339,451	107,205,687	283,545,138
Prime Minister and Council of Minister's Office	5,201,682	4,329,779	871,903		871,903
Ministry of Finance	10,075,673	5,529,179	4,546,494		4,546,494
Ministry of Industry	4,934,010	1,115,518	3,212,047	606,445	3,818,492
Ministry of Energy	6,527,076	322,628	6,204,448		6,204,448
Ministry of Law, Justice, Constituent Assembly and Parliamentary Affairs	143,240	143,240			
Ministry of Agriculture Development	26,682,580	882,475	21,044,096	4,756,009	25,800,105
Ministry of Home	41,813,639	41,524,925	288,714		288,714
Ministry of Culture, Tourism and Civil Aviation	4,524,558	703,937	3,820,621		3,820,621
Ministry of Foreign Affairs	5,278,678	5,278,678			
Ministry of Forestry and Soil Conservation	13,262,303	5,528,329	6,675,941	1,058,033	7,733,974
Ministry of Commerce and Supply	2,364,472	686,072	1,678,400		1,678,400
Ministry of Science Technology and Environment	8,551,252	428,925	8,122,327		8,122,327
Ministry of Land Reforms and Management	4,257,681	2,125,638	2,132,043		2,132,043
Ministry of Physical Infrastructure and Transport	48,381,835	1,590,226	46,791,609		46,791,609
Ministry of Women, Children & Social Welfare	2,138,489	154,600	693,964	1,289,925	1,983,889
Ministry of Youth and Sports	1,853,870	1,521,674	332,196		332,196
Ministry of Defence	32,751,105	32,751,105			
Ministry of Urban Development	24,921,024	1,460,249	18,203,006	5,257,769	23,460,775
Ministry of Peace & Reconstruction	3,434,711	227,322	2,505,841	701,548	3,207,389
Ministry of Education	98,642,826	63,984,851	8,887,044	25,770,931	34,657,975
Ministry of Cooperative and poverty Alleviation	1,356,116	582,685	259,435	513,996	773,431
Ministry of General Administration	809,976	588,476	221,500		221,500
Ministry of Irrigation	20,225,137	815,632	19,409,505		19,409,505
Ministry of Information and Communications	4,217,565	3,695,145	522,420		522,420
Ministry of Federal Affairs and Local Development	77,239,308	16,864,085	1,159,520	59,215,703	60,375,223
Ministry of Health and Population	36,729,504	11,004,968	17,689,208	8,035,328	25,724,536
Ministry of Labour and Employment	1,097,654	371,367	726,287		726,287
National Planning Commission Secretariata	873,068	532,186	340,882		340,882
MOF Financing & Debt Service	147,768,138	84,909,608	62,858,530		62,858,530
MOF Policy Financing	62,858,530		62,858,530		62,858,530

Head	Estimate	Regular	Development		
			Central	District	Total
MOF Financing & Debt Service					
MOF Domestic Debt Service	57,337,101	57,337,101			
MOF External Debt Service (Multilateral)	22,748,615	22,748,615			
MOF External Debt Service (Bilateral)	4,823,892	4,823,892			
MOF - Miscellaneous	174,168,377	77,158,377	23,010,000	74,000,000	97,010,000
MOF Staff Benefits and Retirement Benefits	48,000,000	48,000,000			
MOF Miscellaneous	126,168,377	29,158,377	23,010,000	74,000,000	97,010,000
Total	819,468,884	373,644,996	264,618,201	181,205,687	445,823,888

Function-wise Prioritization of Budget (Including Financing)

Fiscal Year - 2015/16

Annex 11
(Rs. in '000')

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
01 GENERAL PUBLIC SERVICE	101,986,197	85,627,394	22,270,238	8,075,864	25,661,377	335,000	243,956,070
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	67,232,553	7,419,579	2,826,955	7,419,579	25,586,377	300,000	145,179,370
101 President	79,011	235,400	0	0	0	0	314,411
102 Deputy President	29,363	1,360	0	0	0	0	30,723
202 Constituent Assembly / Legislature - Parliament	1,315,423	12,910	0	0	0	0	1,328,333
206 Commission for Investigation of Abuse of Authority	739,693	262,486	0	0	0	0	1,002,179
208 Office of the Auditor General	428,432	265,530	0	0	0	0	693,962
301 Prime Minister and Council of Minister's Office	3,938,612	45,335	0	0	0	0	3,983,947
305 Ministry of Finance	5,157,213	1,126,494	1,244,312	0	0	0	7,528,019
326 Ministry of Foreign Affairs	2,377,384	2,171,609	26,437	109,579	0	0	4,685,009
347 Ministry of Urban Development	84,892	304,025	0	0	0	0	388,917
352 Ministry of Cooperative and poverty Alleviation	109,494	10,700	0	0	0	0	120,194
356 Ministry of General Administration	0	0	58,329	0	0	0	58,329
365 Ministry of Federal Affairs and Local Development	733,886	14,700	55,877	0	0	0	804,463
503 MOF External Debt Service (Multilateral)	4,392,788	18,355,827	0	0	0	0	22,748,615
504 MOF External Debt Service (Bilateral)	816,362	4,007,530	0	0	0	0	4,823,892
601 MOF Staff Benefits and Retirement Benefits	44,500,000	0	0	0	0	0	44,500,000
602 MOF Miscellaneous	2,530,000	15,000,000	1,442,000	7,310,000	25,586,377	300,000	52,168,377
1.2 Foreign economic aid	3,431	0	0	0	0	0	203,431
357 Ministry of Irrigation	3,431	200,000	0	0	0	0	203,431
1.3 General services	12,228,833	140,706	1,421,052	140,706	0	0	15,597,003
210 Public Service Commission	424,390	57,500	0	0	0	0	481,890
305 Ministry of Finance	95,164	1,053,276	0	0	0	0	1,148,440
314 Ministry of Home	10,022,965	341,841	0	0	0	0	10,364,806
325 Ministry of Culture, Tourism and Civil Aviation	99,992	13,400	333,477	130,570	0	0	577,439
326 Ministry of Foreign Affairs	10,563	2,229	575,742	5,135	0	0	593,669
329 Ministry of Forestry and Soil Conservation	19,636	680	0	0	0	0	20,316
347 Ministry of Urban Development	517,295	239,281	0	0	0	0	756,576
356 Ministry of General Administration	253,631	38,605	459,411	0	0	0	751,647
365 Ministry of Federal Affairs and Local Development	26,652	2,500	0	0	0	0	29,152
391 National Planning Commission Secretariata	758,545	57,100	52,422	5,001	0	0	873,068

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
1.5 R General public services	13,945	0	0	0	0	0	14,325
305 Ministry of Finance	13,945	380	0	0	0	0	14,325
1.6 General public services n.e.c.	6,056,387	515,579	0	515,579	75,000	35,000	6,938,836
212 Election Commission	507,093	70,000	0	0	0	0	577,093
214 National Human Rights Commission	119,440	2,720	0	0	0	0	122,160
314 Ministry of Home	17,460	3,050	0	0	0	0	20,510
337 Ministry of Physical Infrastructure and Transport	9,394	50,800	0	0	0	0	60,194
349 Ministry of Peace & Reconstruction	0	0	0	515,579	0	0	515,579
365 Ministry of Federal Affairs and Local Development	5,403,000	0	0	0	75,000	35,000	5,513,000
501 MOF Policy Financing	0	130,300	0	0	0	0	130,300
1.7 Public debt transactions	16,233,721	0	0	0	0	0	57,337,101
502 MOF Domestic Debt Service	16,233,721	41,103,380	0	0	0	0	57,337,101
1.8 Transfers of a general character between levels of government	217,327	0	18,022,231	0	0	0	18,686,004
365 Ministry of Federal Affairs and Local Development	217,327	446,446	18,022,231	0	0	0	18,686,004
02 DEFENCE	29,242,721	3,452,504	80,711	4,717,190	0	0	37,493,126
2.1 Military defence	29,184,598	0	77,911	0	0	0	32,532,636
307 Ministry of Industry	149,296	171,007	0	0	0	0	320,303
345 Ministry of Defence	29,035,302	3,099,120	77,911	0	0	0	32,212,333
2.2 Civil defence	58,123	4,689,790	0	4,689,790	0	0	4,930,290
314 Ministry of Home	58,123	182,377	0	0	0	0	240,500
501 MOF Policy Financing	0	0	0	4,689,790	0	0	4,689,790
2.5 Defence n.e.c.	0	27,400	2,800	27,400	0	0	30,200
347 Ministry of Urban Development	0	0	2,800	27,400	0	0	30,200
03 PUBLIC ORDER AND SAFETY	31,382,710	7,724,187	107,579	3,220	10,096	166	39,227,958
3.1 Police services	22,459,314	0	0	0	0	0	26,126,392
314 Ministry of Home	22,459,314	3,667,078	0	0	0	0	26,126,392
3.2 Fire-protection services	6,900	0	0	0	0	0	7,100
314 Ministry of Home	6,900	200	0	0	0	0	7,100
3.3 Law courts	3,617,155	3,220	107,579	3,220	0	0	4,845,324
204 Courts	2,965,333	943,189	79,497	1,545	0	0	3,989,564
216 Office of the Attorney General	474,058	170,000	0	0	0	0	644,058

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
218 Council of Justice	58,039	925	0	0	0	0	58,964
311 Ministry of Law, Justice, Constituent Assembly and Parliamentary Affairs	119,725	3,256	18,834	1,425	0	0	143,240
371 Ministry of Labour and Employment	0	0	9,248	250	0	0	9,498
3.4 Prisons	1,002,682	0	0	0	0	0	1,173,345
314 Ministry of Home	1,002,682	170,663	0	0	0	0	1,173,345
3.6 Public order and safety n.e.c.	4,296,659	0	0	0	10,096	166	7,075,797
301 Prime Minister and Council of Minister's Office	218,227	842,790	0	0	0	0	1,061,017
314 Ministry of Home	2,511,260	574,126	0	0	10,096	166	3,095,648
349 Ministry of Peace & Reconstruction	1,567,172	1,351,960	0	0	0	0	2,919,132
04 ECONOMIC AFFAIRS	95,028,681	167,707,021	6,105,202	18,986,482	698,053	732,781	289,258,220
4.1 General economic, commercial and labour affairs	7,752,038	2,397,983	1,543,770	2,397,983	0	0	15,679,604
301 Prime Minister and Council of Minister's Office	33,472	75,330	0	0	0	0	108,802
330 Ministry of Commerce and Supply	827,937	1,309,757	72,423	350	0	0	2,210,467
352 Ministry of Cooperative and poverty Alleviation	513,596	400	0	0	0	0	513,996
365 Ministry of Federal Affairs and Local Development	5,884,829	2,443,091	1,092,737	2,360,989	0	0	11,781,646
371 Ministry of Labour and Employment	492,204	157,235	378,610	36,644	0	0	1,064,693
4.2 Agriculture, forestry, fishing and hunting	33,231,292	1,369,223	3,522,353	1,369,223	55,267	45,470	66,821,094
305 Ministry of Finance	1,200,000	0	0	0	0	0	1,200,000
312 Ministry of Agriculture Development	23,359,715	2,511,850	629,822	141,806	0	0	26,643,193
329 Ministry of Forestry and Soil Conservation	3,813,617	5,404,977	2,650,437	401,837	0	0	12,270,868
336 Ministry of Land Reforms and Management	3,137,039	984,042	63,780	72,820	0	0	4,257,681
352 Ministry of Cooperative and poverty Alleviation	381,499	74,280	100,000	0	0	0	555,779
357 Ministry of Irrigation	1,253,295	16,449,206	78,314	752,760	55,267	45,470	18,634,312
365 Ministry of Federal Affairs and Local Development	86,127	1,673,134	0	0	0	0	1,759,261
501 MOF Policy Financing	0	1,500,000	0	0	0	0	1,500,000
4.3 Fuel and energy	5,745,562	436,582	114,986	436,582	13,837	110,304	51,267,113
307 Ministry of Industry	0	0	16,431	220	13,283	82,980	112,914
308 Ministry of Energy	226,572	5,134,690	98,555	436,362	554	27,324	5,924,057
331 Ministry of Science Technology and Environment	5,518,990	27,812	0	0	0	0	5,546,802
501 MOF Policy Financing	0	39,683,340	0	0	0	0	39,683,340
4.4 Mining, manufacturing and construction	86,471	0	0	0	0	0	2,648,778

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
307 Ministry of Industry	70,939	26,460	0	0	0	0	97,399
337 Ministry of Physical Infrastructure and Transport	15,532	2,535,847	0	0	0	0	2,551,379
4.5 Transport	6,619,736	10,086,488	294,282	10,086,488	4,475	538,157	62,268,830
337 Ministry of Physical Infrastructure and Transport	6,046,594	32,681,939	288,491	6,562,988	0	190,250	45,770,262
347 Ministry of Urban Development	286,222	170,510	4,043	59,500	4,475	347,907	872,657
365 Ministry of Federal Affairs and Local Development	286,920	9,664,743	1,748	3,464,000	0	0	13,417,411
501 MOF Policy Financing	0	2,208,500	0	0	0	0	2,208,500
4.6 Communication	3,083,076	142,516	571,318	142,516	14,805	38,000	4,566,158
331 Ministry of Science Technology and Environment	84,478	222,591	202,408	55,200	14,805	38,000	617,482
358 Ministry of Information and Communications	2,998,598	223,852	368,910	87,316	0	0	3,678,676
501 MOF Policy Financing	0	270,000	0	0	0	0	270,000
4.7 Other industries	3,101,656	4,553,690	58,493	4,553,690	7,500	0	10,375,219
307 Ministry of Industry	2,179,842	1,839,169	39,993	17,890	0	0	4,076,894
312 Ministry of Agriculture Development	33,772	5,615	0	0	0	0	39,387
325 Ministry of Culture, Tourism and Civil Aviation	875,292	783,095	18,500	0	7,500	0	1,684,387
329 Ministry of Forestry and Soil Conservation	12,750	26,001	0	0	0	0	38,751
501 MOF Policy Financing	0	0	0	4,535,800	0	0	4,535,800
4.8 R Economic affairs	35,290,036	0	0	0	602,169	850	75,126,335
301 Prime Minister and Council of Minister's Office	8,098	1,200	0	0	0	0	9,298
307 Ministry of Industry	241,500	85,000	0	0	0	0	326,500
308 Ministry of Energy	0	0	0	0	602,169	850	603,019
357 Ministry of Irrigation	40,438	147,080	0	0	0	0	187,518
602 MOF Miscellaneous	35,000,000	39,000,000	0	0	0	0	74,000,000
4.9 Economic affairs n.e.c.	118,814	0	0	0	0	0	505,089
305 Ministry of Finance	118,814	66,075	0	0	0	0	184,889
501 MOF Policy Financing	0	320,200	0	0	0	0	320,200
05 ENVIRONMENTAL PROTECTION	3,925,857	11,054,912	36,460	126,312	14,177	94	15,157,812
5.1 Waste management	61,787	0	0	0	0	0	5,997,196
347 Ministry of Urban Development	61,787	144,441	0	0	0	0	206,228
501 MOF Policy Financing	0	5,790,968	0	0	0	0	5,790,968
5.2 Waste water management	99,367	47,491	2,011	47,491	0	0	1,339,028

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
347 Ministry of Urban Development	89,650	0	2,011	47,491	0	0	139,152
357 Ministry of Irrigation	9,717	1,190,159	0	0	0	0	1,199,876
5.5 R Environmental protection	20,043	0	0	0	0	0	2,027,063
329 Ministry of Forestry and Soil Conservation	20,043	7,020	0	0	0	0	27,063
501 MOF Policy Financing	0	2,000,000	0	0	0	0	2,000,000
5.6 Environmental protection n.e.c.	3,744,660	78,821	34,449	78,821	14,177	94	5,794,525
329 Ministry of Forestry and Soil Conservation	139,207	596,627	0	0	0	0	735,834
331 Ministry of Science Technology and Environment	1,621,739	674,927	24,166	66,136	0	0	2,386,968
347 Ministry of Urban Development	1,983,714	650,770	10,283	12,685	14,177	94	2,671,723
06 HOUSING AND COMMUNITY AMENITIES	4,096,587	19,915,195	876,724	1,649,367	0	450,000	26,987,873
6.1 Housing development	1,424,890	1,302,427	664,493	1,302,427	0	0	5,658,767
347 Ministry of Urban Development	1,424,890	1,681,887	664,493	1,302,427	0	0	5,073,697
501 MOF Policy Financing	0	585,070	0	0	0	0	585,070
6.2 Community development	1,173,691	36,098	191,603	36,098	0	0	3,222,040
329 Ministry of Forestry and Soil Conservation	64,585	104,886	0	0	0	0	169,471
347 Ministry of Urban Development	0	0	31,906	36,098	0	0	68,004
365 Ministry of Federal Affairs and Local Development	1,109,106	1,715,762	159,697	0	0	0	2,984,565
6.3 Water supply	1,413,133	310,842	20,628	310,842	0	450,000	16,595,581
347 Ministry of Urban Development	1,107,284	13,539,678	20,628	46,280	0	0	14,713,870
365 Ministry of Federal Affairs and Local Development	305,849	431,300	0	0	0	0	737,149
501 MOF Policy Financing	0	430,000	0	264,562	0	450,000	1,144,562
6.6 Housing and community amenities n.e.c.	84,873	0	0	0	0	0	1,511,485
365 Ministry of Federal Affairs and Local Development	84,873	1,426,612	0	0	0	0	1,511,485
07 HEALTH	31,749,932	3,067,065	5,645,352	351,438	524,861	0	41,338,648
7.1 Medical products, appliances and equipment	208,480	0	0	0	0	0	618,667
370 Ministry of Health and Population	208,480	410,187	0	0	0	0	618,667
7.2 Out-patient services	5,924,216	1,000	60,000	1,000	0	0	6,390,827
330 Ministry of Commerce and Supply	154,005	0	0	0	0	0	154,005
370 Ministry of Health and Population	5,770,211	405,611	60,000	1,000	0	0	6,236,822
7.3 Hospital services	7,042,521	201,871	4,764,916	201,871	47,860	0	12,281,692
314 Ministry of Home	149,528	34,838	270,577	149,521	0	0	604,464

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
345 Ministry of Defence	0	0	538,772	0	0	0	538,772
370 Ministry of Health and Population	3,392,993	189,686	3,955,567	52,350	47,860	0	7,638,456
601 MOF Staff Benefits and Retirement Benefits	3,500,000	0	0	0	0	0	3,500,000
7.4 Public health services	14,962,936	0	49,520	0	0	0	17,031,799
365 Ministry of Federal Affairs and Local Development	100,000	0	0	0	0	0	100,000
370 Ministry of Health and Population	14,862,936	2,019,343	49,520	0	0	0	16,931,799
7.5 R Health	3,611,779	148,567	770,916	148,567	477,001	0	5,015,663
370 Ministry of Health and Population	3,611,779	7,400	770,916	148,567	477,001	0	5,015,663
08 RECREATION,CULTURE AND RELIGION	3,277,463	670,902	724,025	54,860	8,900	0	4,736,150
8.1 Recreational and sporting services	1,851,364	0	0	0	0	0	1,853,870
343 Ministry of Youth and Sports	1,851,364	2,506	0	0	0	0	1,853,870
8.2 Cultural services	1,272,482	54,200	604,913	54,200	8,900	0	2,343,391
325 Ministry of Culture, Tourism and Civil Aviation	1,272,482	402,896	578,454	0	8,900	0	2,262,732
365 Ministry of Federal Affairs and Local Development	0	0	26,459	54,200	0	0	80,659
8.3 Broadcasting and publishing services	153,617	660	119,112	660	0	0	538,889
358 Ministry of Information and Communications	153,617	265,500	119,112	660	0	0	538,889
09 EDUCATION	85,022,845	156,537	13,441,078	12,281	10,085	0	98,642,826
9.1 Pre-primary and primary education	30,799,651	1,200	494,939	1,200	0	0	31,295,790
350 Ministry of Education	30,799,651	0	494,939	1,200	0	0	31,295,790
9.2 Secondary education	15,012,931	0	0	0	0	0	15,012,931
350 Ministry of Education	15,012,931	0	0	0	0	0	15,012,931
9.5 Education not definable by level	26,759,131	0	4,475,947	0	0	0	31,362,105
350 Ministry of Education	26,759,131	127,027	4,475,947	0	0	0	31,362,105
9.6 Subsidiary services to education	10,520,220	11,081	8,326,385	11,081	10,085	0	18,876,531
350 Ministry of Education	10,520,220	8,760	8,326,385	11,081	10,085	0	18,876,531
9.8 Education n.e.c.	1,930,912	0	143,807	0	0	0	2,095,469
350 Ministry of Education	1,930,912	20,750	143,807	0	0	0	2,095,469
10 SOCIAL PROTECTION	21,857,898	193,484	286,416	138,253	194,150	0	22,670,201
10.4 Family and children	3,278,540	0	93,394	0	0	0	3,376,684
365 Ministry of Federal Affairs and Local Development	3,083,837	4,750	0	0	0	0	3,088,587
370 Ministry of Health and Population	194,703	0	93,394	0	0	0	288,097

Sector/Ministry	1st Priority		2nd Priority		3rd Priority		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
10.7 Social exclusion n.e.c.	16,722,334	5,793	28,404	5,793	0	0	16,784,544
301 Prime Minister and Council of Minister's Office	37,764	854	0	0	0	0	38,618
365 Ministry of Federal Affairs and Local Development	16,684,570	27,159	28,404	5,793	0	0	16,745,926
10.8 R Social protection	173,938	0	0	0	0	0	189,610
352 Ministry of Cooperative and poverty Alleviation	152,740	13,407	0	0	0	0	166,147
371 Ministry of Labour and Employment	21,198	2,265	0	0	0	0	23,463
10.9 Social protection n.e.c.	1,683,086	132,460	164,618	132,460	194,150	0	2,319,363
314 Ministry of Home	0	0	48,414	132,460	0	0	180,874
340 Ministry of Women, Children & Social Welfare	1,683,086	145,049	116,204	0	194,150	0	2,138,489
Grand Total	407,570,891	299,569,201	49,573,785	34,115,267	27,121,699	1,518,041	819,468,884
Priority Total	707,140,092		83,689,052		28,639,740		

Sector /Ministry	01-Increase Sector Contribution in Development Process for Sustainable,Broad-based Economic growth		02 - Physical Infrastructure Development		03 - Improve Access, Utilization and Quality in Social Service Sectors		04 - Good Governance in Public and Other Sector		05 - Social and Economic Empowerment of targeted Community, Area and Group		06 - Reduce Negative impact of Climate Change		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
03 PUBLIC ORDER AND SAFETY			177191	1328650			1760392	1697694					29562802	4701229	39227958
03.1 Police services							19840	11000					22439474	3656078	26126392
314 Ministry of Home							19840	11000					22439474	3656078	26126392
03.2 Fire-protection services							0	0					6900	200	7100
314 Ministry of Home								0					6900	200	7100
03.3 Law courts							510991	906299					3213743	214291	4845324
204 Courts							504491	736699					2540339	208035	3989564
216 Office of the Attorney General							6500	169600					467558	400	644058
218 Council of Justice								0					58039	925	58964
311 Ministry of Law, Justice, Constituent Assembly and P								0					138559	4681	143240
371 Ministry of Labour and Employment								0					9248	250	9498
03.4 Prisons							0	0					1002682	170663	1173345
314 Ministry of Home								0					1002682	170663	1173345
03.6 Public order and safety n.e.c.			177191	1328650			1229561	780395					2900003	659997	7075797
301 Prime Minister and Council of Minister's Office							45592	778395					172635	64395	1061017
314 Ministry of Home								0					2521356	574292	3095648
349 Ministry of Peace & Reconstruction			177191	1328650			1183969	2000					206012	21310	2919132
04 ECONOMIC AFFAIRS	60215955	54749735	13170025	122643084	432539	944695	1283017	1556369	3422740	4432810	7536025	852181	15771635	2247410	289258220
04.1 General economic, commercial and labour affairs	2455705	3698380	5810940	2045511			21384	300	91931	398710			915848	240895	15679604
301 Prime Minister and Council of Minister's Office								0					33472	75330	108802
330 Ministry of Commerce and Supply	226704	1276007					21384	300					652272	33800	2210467
352 Ministry of Cooperative and poverty Alleviation	513596	400						0							513996
365 Ministry of Federal Affairs and Local Development	1092737	2360989	5810940	2045511				0	73889	397580					11781646
371 Ministry of Labour and Employment	622668	60984						0	18042	1130			230104	131765	1064693
04.2 Agriculture, forestry, fishing and hunting	22497688	5144328	643495	18595646	432539	112655	625538	1271345	1493425	3531264	2000604	824149	9115623	532795	66821094
305 Ministry of Finance	1200000							0							1200000
312 Ministry of Agriculture Development	20233193	1475860	41760		432539	112655		0	791480	373680	1705028	594523	785537	96938	26643193

Sector /Ministry	01-Increase Sector Contribution in Development Process for Sustainable,Broad-based Economic growth		02 - Physical Infrastructure Development		03 - Improve Access, Utilization and Quality in Social Service Sectors		04 - Good Governance in Public and Other Sector		05 - Social and Economic Empowerment of targeted Community, Area and Group		06 - Reduce Negative impact of Climate Change		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
329 Ministry of Forestry and Soil Conservation	629390	2093788					46385	8926	281344	3157504	295576	229626	5211359	316970	12270868
336 Ministry of Land Reforms and Management	249950	400					489960	971052	420601	80			2040308	85330	4257681
352 Ministry of Cooperative and poverty Alleviation	185155	74280						0					296344		555779
357 Ministry of Irrigation			515608	16922512			89193	291367					782075	33557	18634312
365 Ministry of Federal Affairs and Local Development			86127	1673134				0							1759261
501 MOF Policy Financing		1500000						0							1500000
04.3 Fuel and energy	64617	5934358	127442	38653999		511840	29652	59124			5535421	28032	117253	205375	51267113
307 Ministry of Industry	13283	82980						0			16431	220			112914
308 Ministry of Energy	51334	3851378	127442	1482499			29652	59124					117253	205375	5924057
331 Ministry of Science Technology and Environment								0			5518990	27812			5546802
501 MOF Policy Financing		2000000		37171500		511840		0							39683340
04.4 Mining, manufacturing and construction			15532	2535847			0	0					70939	26460	2648778
307 Ministry of Industry								0					70939	26460	97399
337 Ministry of Physical Infrastructure and Transport			15532	2535847				0							2551379
04.5 Transport	45080	914243	5207211	53247815			4274	224750	252253	292732			1409675	670797	62268830
337 Ministry of Physical Infrastructure and Transport			4997413	38468808			4274	224750	252253	292732			1081145	448887	45770262
347 Ministry of Urban Development			8518	407407				0					286222	170510	872657
365 Ministry of Federal Affairs and Local Development	45080	914243	201280	12163100				0					42308	51400	13417411
501 MOF Policy Financing				2208500				0							2208500
04.6 Communication			418981	554727			0	0					3250218	342232	4566158
331 Ministry of Science Technology and Environment			236391	244727				0					65300	71064	617482
358 Ministry of Information and Communications			182590	40000				0					3184918	271168	3678676
501 MOF Policy Financing				270000				0							270000
04.7 Other industries	117567	56226	664486	6777459			0	0	1585131	210104			800465	163781	10375219
307 Ministry of Industry	45045	24610	12484	1501704				0	1585131	210104			577175	120641	4076894
312 Ministry of Agriculture Development	33772	5615						0							39387
325 Ministry of Culture, Tourism and Civil Aviation	26000		652002	739955				0					223290	43140	1684387

Sector /Ministry	01-Increase Sector Contribution in Development Process for Sustainable,Broad-based Economic growth		02 - Physical Infrastructure Development		03 - Improve Access, Utilization and Quality in Social Service Sectors		04 - Good Governance in Public and Other Sector		05 - Social and Economic Empowerment of targeted Community, Area and Group		06 - Reduce Negative impact of Climate Change		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
329 Ministry of Forestry and Soil Conservation	12750	26001						0							38751
501 MOF Policy Financing				4535800				0							4535800
04.8 R Economic affairs	35008098	39001200	281938	232080			602169	850							75126335
301 Prime Minister and Council of Minister's Office	8098	1200						0							9298
307 Ministry of Industry			241500	85000				0							326500
308 Ministry of Energy							602169	850							603019
357 Ministry of Irrigation			40438	147080				0							187518
602 MOF Miscellaneous	35000000	39000000						0							74000000
04.9 Economic affairs n.e.c.	27200	1000				320200	0	0				91614	65075		505089
305 Ministry of Finance	27200	1000						0				91614	65075		184889
501 MOF Policy Financing						320200		0							320200
05 ENVIRONMENTAL PROTECTION	25189	439952	77643	1647664	2099562	7945870	28443	57145			1534481	1009302	211176	81385	15157812
05.1 Waste management		250000			61787	5685409	0	0							5997196
347 Ministry of Urban Development					61787	144441		0							206228
501 MOF Policy Financing		250000				5540968		0							5790968
05.2 Waste water management			9717	1190159	91661	47491	0	0							1339028
347 Ministry of Urban Development					91661	47491		0							139152
357 Ministry of Irrigation			9717	1190159				0							1199876
05.5 R Environmental protection			20043	7020		2000000	0	0							2027063
329 Ministry of Forestry and Soil Conservation			20043	7020				0							27063
501 MOF Policy Financing						2000000		0							2000000
05.6 Environmental protection n.e.c.	25189	189952	47883	450485	1946114	212970	28443	57145			1534481	1009302	211176	81385	5794525
329 Ministry of Forestry and Soil Conservation	25189	189952						0			114018	406675			735834
331 Ministry of Science Technology and Environment							14266	57051			1420463	602627	211176	81385	2386968
347 Ministry of Urban Development			47883	450485	1946114	212970	14177	94							2671723
06 HOUSING AND COMMUNITY AMENITIES	363341	921500	939841	4507944	2491172	15174829	19318	7585	81966	922192	898700	44885	178973	435627	26987873
06.1 Housing development			700880	2794927	1285628	400130	0	0					102875	374327	5658767

Sector /Ministry	01-Increase Sector Contribution in Development Process for Sustainable,Broad-based Economic growth		02 - Physical Infrastructure Development		03 - Improve Access, Utilization and Quality in Social Service Sectors		04 - Good Governance in Public and Other Sector		05 - Social and Economic Empowerment of targeted Community, Area and Group		06 - Reduce Negative impact of Climate Change		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
347 Ministry of Urban Development			700880	2564927	1285628	45060		0					102875	374327	5073697
501 MOF Policy Financing				230000		355070		0							585070
06.2 Community development	240512	740200	145426	188164			0	0	81966	922192	897390	6190			3222040
329 Ministry of Forestry and Soil Conservation			64585	104886				0							169471
347 Ministry of Urban Development								0	31906	36098					68004
365 Ministry of Federal Affairs and Local Development	240512	740200	80841	83278				0	50060	886094	897390	6190			2984565
06.3 Water supply	122829	181300	8662	98241	1205544	14774699	19318	7585			1310	38695	76098	61300	16595581
347 Ministry of Urban Development			8662	98241	1022524	13380137	19318	7585			1310	38695	76098	61300	14713870
365 Ministry of Federal Affairs and Local Development	122829	181300			183020	250000		0							737149
501 MOF Policy Financing						1144562		0							1144562
06.6 Housing and community amenities n.e.c.			84873	1426612			0	0							1511485
365 Ministry of Federal Affairs and Local Development			84873	1426612				0							1511485
07 HEALTH					*****	3142294	0	0	326012				15083898	276209	41338648
07.1 Medical products, appliances and equipment					131323	350387	0	0					77157	59800	618667
370 Ministry of Health and Population					131323	350387		0					77157	59800	618667
07.2 Out-patient services					5984216	406611	0	0							6390827
330 Ministry of Commerce and Supply					154005			0							154005
370 Ministry of Health and Population					5830211	406611		0							6236822
07.3 Hospital services					4903358	209986	0	0					6951939	216409	12281692
314 Ministry of Home								0					420105	184359	604464
345 Ministry of Defence								0					538772		538772
370 Ministry of Health and Population					4903358	209986		0					2493062	32050	7638456
601 MOF Staff Benefits and Retirement Benefits								0					3500000		3500000
07.4 Public health services					6957654	2019343	0	0					8054802		17031799
365 Ministry of Federal Affairs and Local Development					100000			0							100000
370 Ministry of Health and Population					6857654	2019343		0					8054802		16931799
07.5 R Health					4533684	155967	0	0	326012						5015663

Sector /Ministry	01-Increase Sector Contribution in Development Process for Sustainable,Broad-based Economic growth		02 - Physical Infrastructure Development		03 - Improve Access, Utilization and Quality in Social Service Sectors		04 - Good Governance in Public and Other Sector		05 - Social and Economic Empowerment of targeted Community, Area and Group		06 - Reduce Negative impact of Climate Change		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
370 Ministry of Health and Population					4533684	155967		0	326012						5015663
08 RECREATION,CULTURE AND RELIGION			35130	264700	1582380	242845	0	0	358655	54200			2034223	164017	4736150
08.1 Recreational and sporting services							0	0	332196				1519168	2506	1853870
343 Ministry of Youth and Sports								0	332196				1519168	2506	1853870
08.2 Cultural services					1582380	242845	0	0	26459	54200			277456	160051	2343391
325 Ministry of Culture, Tourism and Civil Aviation					1582380	242845		0					277456	160051	2262732
365 Ministry of Federal Affairs and Local Development								0	26459	54200					80659
08.3 Broadcasting and publishing services			35130	264700			0	0					237599	1460	538889
358 Ministry of Information and Communications			35130	264700				0					237599	1460	538889
09 EDUCATION	666851	158			*****	148819	0	0					63965010	19841	98642826
09.1 Pre-primary and primary education					494939	1200	0	0					30799651		31295790
350 Ministry of Education					494939	1200		0					30799651		31295790
09.2 Secondary education							0	0					15012931		15012931
350 Ministry of Education								0					15012931		15012931
09.5 Education not definable by level	666851	158			*****	126869	0	0							31362105
350 Ministry of Education	666851	158			*****	126869		0							31362105
09.6 Subsidiary services to education					704262		0	0					18152428	19841	18876531
350 Ministry of Education					704262			0					18152428	19841	18876531
09.8 Education n.e.c.					2074719	20750	0	0							2095469
350 Ministry of Education					2074719	20750		0							2095469
10 SOCIAL PROTECTION			152740	13407	3083837	4750	0	0	2177856	302275			16924031	11305	22670201
10.4 Family and children					3083837	4750	0	0					288097		3376684
365 Ministry of Federal Affairs and Local Development					3083837	4750		0							3088587
370 Ministry of Health and Population								0					288097		288097
10.7 Social exclusion n.e.c.							0	0	259189	32716			16491549	1090	16784544
301 Prime Minister and Council of Minister's Office								0	37764	854					38618
365 Ministry of Federal Affairs and Local Development								0	221425	31862			16491549	1090	16745926

Sector /Ministry	01-Increase Sector Contribution in Development Process for Sustainable,Broad-based Economic growth		02 - Physical Infrastructure Development		03 - Improve Access, Utilization and Quality in Social Service Sectors		04 - Good Governance in Public and Other Sector		05 - Social and Economic Empowerment of targeted Community, Area and Group		06 - Reduce Negative impact of Climate Change		07-- General Administration		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
10.8 R Social protection			152740	13407			0	0	21198	2265					189610
352 Ministry of Cooperative and poverty Alleviation			152740	13407					0						166147
371 Ministry of Labour and Employment								0	21198	2265					23463
10.9 Social protection n.e.c.							0	0	1897469	267294			144385	10215	2319363
314 Ministry of Home								0	48414	132460					180874
340 Ministry of Women, Children & Social Welfare								0	1849055	134834			144385	10215	2138489
Grand Total	63093839	56112428	35560789	150469789	66490699	28180848	5464755	11109295	11917319	5743852	9969206	1906368	291769768	81679929	819468884
Strategy Total	1,19,20,62,67		1,86,03,05,78		94,67,15,47		16,57,40,50		17,66,11,71		11,87,55,74		3,73,44,96,97		

Note:

1. Strategies are based on three years interim plan(2013/14-2015/16)

Function-wise Gender Responsive Budget (Including Financing), Fiscal Year 2015/16

Annex - 13
(Rs. in '000)

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
01 GENERAL PUBLIC SERVICE	12,364,319	15,449,166	22,786,994	1,670,869	114,766,499	76,918,223	243,956,070
1.1 Executive and legislative organs, financial and fiscal affairs, ex	6,624,552	15,000,000	1,779,761	673,808	87,241,572	33,859,677	145,179,370
101 President	0	0	0	0	79,011	235,400	314,411
102 Deputy President	0	0	0	0	29,363	1,360	30,723
202 Constituent Assembly / Legislature - Parliament	0	0	0	0	1,315,423	12,910	1,328,333
206 Commission for Investigation of Abuse of Authority	0	0	0	0	739,693	262,486	1,002,179
208 Office of the Auditor General	0	0	0	0	428,432	265,530	693,962
301 Prime Minister and Council of Minister's Office	3,568,675	0	0	0	369,937	45,335	3,983,947
305 Ministry of Finance	1,000,000	0	793,160	344,383	4,608,365	782,111	7,528,019
326 Ministry of Foreign Affairs	0	0	0	0	2,403,821	2,281,188	4,685,009
347 Ministry of Urban Development	0	0	84,892	304,025	0	0	388,917
352 Ministry of Cooperative and poverty Alleviation	0	0	109,494	10,700	0	0	120,194
356 Ministry of General Administration	0	0	58,329	0	0	0	58,329
365 Ministry of Federal Affairs and Local Development	55,877	0	733,886	14,700	0	0	804,463
503 MOF External Debt Service (Multilateral)	0	0	0	0	4,392,788	18,355,827	22,748,615
504 MOF External Debt Service (Bilateral)	0	0	0	0	816,362	4,007,530	4,823,892
601 MOF Staff Benefits and Retirement Benefits	0	0	0	0	44,500,000	0	44,500,000
602 MOF Miscellaneous	2,000,000	15,000,000	0	0	27,558,377	7,610,000	52,168,377
1.2 Foreign economic aid	0	0	0	0	3,431	200,000	203,431
357 Ministry of Irrigation	0	0	0	0	3,431	200,000	203,431
1.3 General services	0	0	2,658,746	443,052	10,991,139	1,504,066	15,597,003
210 Public Service Commission	0	0	202,808	0	221,582	57,500	481,890
305 Ministry of Finance	0	0	0	0	95,164	1,053,276	1,148,440
314 Ministry of Home	0	0	0	0	10,022,965	341,841	10,364,806
325 Ministry of Culture, Tourism and Civil Aviation	0	0	333,477	130,570	99,992	13,400	577,439
326 Ministry of Foreign Affairs	0	0	575,742	5,135	10,563	2,229	593,669
329 Ministry of Forestry and Soil Conservation	0	0	0	0	19,636	680	20,316
347 Ministry of Urban Development	0	0	517,295	239,281	0	0	756,576
356 Ministry of General Administration	0	0	713,042	38,605	0	0	751,647
365 Ministry of Federal Affairs and Local Development	0	0	0	0	26,652	2,500	29,152
391 National Planning Commission Secretariata	0	0	316,382	29,461	494,585	32,640	873,068
1.5 R General public services	0	0	13,945	380	0	0	14,325

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
305 Ministry of Finance	0	0	13,945	380	0	0	14,325
1.6 General public services n.e.c.	5,522,440	2,720	312,311	553,629	296,636	251,100	6,938,836
212 Election Commission	0	0	219,851	0	287,242	70,000	577,093
214 National Human Rights Commission	119,440	2,720	0	0	0	0	122,160
314 Ministry of Home	0	0	17,460	3,050	0	0	20,510
337 Ministry of Physical Infrastructure and Transport	0	0	0	0	9,394	50,800	60,194
349 Ministry of Peace & Reconstruction	0	0	0	515,579	0	0	515,579
365 Ministry of Federal Affairs and Local Development	5,403,000	0	75,000	35,000	0	0	5,513,000
501 MOF Policy Financing	0	0	0	0	0	130,300	130,300
1.7 Public debt transactions	0	0	0	0	16,233,721	41,103,380	57,337,101
502 MOF Domestic Debt Service	0	0	0	0	16,233,721	41,103,380	57,337,101
1.8 Transfers of a general character between levels of government	217,327	446,446	18,022,231	0	0	0	18,686,004
365 Ministry of Federal Affairs and Local Development	217,327	446,446	18,022,231	0	0	0	18,686,004
02 DEFENCE	2,800	27,400	28,450,183	3,084,800	870,449	5,057,494	37,493,126
2.1 Military defence	0	0	28,450,183	3,084,800	812,326	185,327	32,532,636
307 Ministry of Industry	0	0	0	0	149,296	171,007	320,303
345 Ministry of Defence	0	0	28,450,183	3,084,800	663,030	14,320	32,212,333
2.2 Civil defence	0	0	0	0	58,123	4,872,167	4,930,290
314 Ministry of Home	0	0	0	0	58,123	182,377	240,500
501 MOF Policy Financing	0	0	0	0	0	4,689,790	4,689,790
2.5 Defence n.e.c.	2,800	27,400	0	0	0	0	30,200
347 Ministry of Urban Development	2,800	27,400	0	0	0	0	30,200
03 PUBLIC ORDER AND SAFETY	361,160	1,330,650	26,684,614	5,860,950	4,454,611	535,973	39,227,958
3.1 Police services	0	0	22,459,314	3,667,078	0	0	26,126,392
314 Ministry of Home	0	0	22,459,314	3,667,078	0	0	26,126,392
3.2 Fire-protection services	0	0	0	0	6,900	200	7,100
314 Ministry of Home	0	0	0	0	6,900	200	7,100
3.3 Law courts	0	0	482,573	738,374	3,242,161	382,216	4,845,324
204 Courts	0	0	454,491	736,699	2,590,339	208,035	3,989,564
216 Office of the Attorney General	0	0	0	0	474,058	170,000	644,058
218 Council of Justice	0	0	0	0	58,039	925	58,964

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
311 Ministry of Law, Justice, Constituent Assembly and Parliamentary	0	0	18,834	1,425	119,725	3,256	143,240
371 Ministry of Labour and Employment	0	0	9,248	250	0	0	9,498
3.4 Prisons	0	0	1,002,682	170,663	0	0	1,173,345
314 Ministry of Home	0	0	1,002,682	170,663	0	0	1,173,345
3.6 Public order and safety n.e.c.	361,160	1,330,650	2,740,045	1,284,835	1,205,550	153,557	7,075,797
301 Prime Minister and Council of Minister's Office	0	0	45,592	778,395	172,635	64,395	1,061,017
314 Ministry of Home	0	0	1,488,441	485,130	1,032,915	89,162	3,095,648
349 Ministry of Peace & Reconstruction	361,160	1,330,650	1,206,012	21,310	0	0	2,919,132
04 ECONOMIC AFFAIRS	25,616,511	22,624,732	65,755,498	138,383,602	10,459,927	26,417,950	289,258,220
4.1 General economic, commercial and labour affairs	877,682	2,525,526	8,384,654	3,782,940	33,472	75,330	15,679,604
301 Prime Minister and Council of Minister's Office	0	0	0	0	33,472	75,330	108,802
330 Ministry of Commerce and Supply	0	216,000	900,360	1,094,107	0	0	2,210,467
352 Ministry of Cooperative and poverty Alleviation	513,596	400	0	0	0	0	513,996
365 Ministry of Federal Affairs and Local Development	120,028	2,284,786	6,857,538	2,519,294	0	0	11,781,646
371 Ministry of Labour and Employment	244,058	24,340	626,756	169,539	0	0	1,064,693
4.2 Agriculture, forestry, fishing and hunting	17,054,866	7,618,480	14,530,888	21,665,967	5,223,158	727,735	66,821,094
305 Ministry of Finance	0	0	1,200,000	0	0	0	1,200,000
312 Ministry of Agriculture Development	15,832,085	902,196	8,115,692	1,751,460	41,760	0	26,643,193
329 Ministry of Forestry and Soil Conservation	730,143	4,824,342	3,266,049	889,240	2,467,862	93,232	12,270,868
336 Ministry of Land Reforms and Management	420,601	80	450,757	425,369	2,329,461	631,413	4,257,681
352 Ministry of Cooperative and poverty Alleviation	48,160	10,270	136,995	64,010	296,344	0	555,779
357 Ministry of Irrigation	21,840	1,009,782	1,277,305	16,234,564	87,731	3,090	18,634,312
365 Ministry of Federal Affairs and Local Development	2,037	871,810	84,090	801,324	0	0	1,759,261
501 MOF Policy Financing	0	0	0	1,500,000	0	0	1,500,000
4.3 Fuel and energy	5,483,854	4,525,572	275,216	28,697,965	115,315	12,169,191	51,267,113
307 Ministry of Industry	16,431	220	0	0	13,283	82,980	112,914
308 Ministry of Energy	0	0	223,649	2,072,165	102,032	3,526,211	5,924,057
331 Ministry of Science Technology and Environment	5,467,423	23,512	51,567	4,300	0	0	5,546,802
501 MOF Policy Financing	0	4,501,840	0	26,621,500	0	8,560,000	39,683,340
4.4 Mining, manufacturing and construction	0	0	86,471	2,562,307	0	0	2,648,778
307 Ministry of Industry	0	0	70,939	26,460	0	0	97,399
337 Ministry of Physical Infrastructure and Transport	0	0	15,532	2,535,847	0	0	2,551,379

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
4.5 Transport	330,364	7,351,243	5,430,130	36,939,418	1,157,999	11,059,676	62,268,830
337 Ministry of Physical Infrastructure and Transport	279,538	6,892,436	5,183,770	24,839,257	871,777	7,703,484	45,770,262
347 Ministry of Urban Development	8,518	407,407	0	0	286,222	170,510	872,657
365 Ministry of Federal Affairs and Local Development	42,308	51,400	246,360	12,100,161	0	977,182	13,417,411
501 MOF Policy Financing	0	0	0	0	0	2,208,500	2,208,500
4.6 Communication	244,176	246,727	620,102	366,434	2,804,921	283,798	4,566,158
331 Ministry of Science Technology and Environment	221,586	206,727	39,392	59,364	40,713	49,700	617,482
358 Ministry of Information and Communications	22,590	40,000	580,710	37,070	2,764,208	234,098	3,678,676
501 MOF Policy Financing	0	0	0	270,000	0	0	270,000
4.7 Other industries	1,585,131	210,104	817,770	5,366,521	764,748	1,630,945	10,375,219
307 Ministry of Industry	1,585,131	210,104	475,596	59,150	159,108	1,587,805	4,076,894
312 Ministry of Agriculture Development	0	0	33,772	5,615	0	0	39,387
325 Ministry of Culture, Tourism and Civil Aviation	0	0	295,652	739,955	605,640	43,140	1,684,387
329 Ministry of Forestry and Soil Conservation	0	0	12,750	26,001	0	0	38,751
501 MOF Policy Financing	0	0	0	4,535,800	0	0	4,535,800
4.8 R Economic affairs	40,438	147,080	35,610,267	39,002,050	241,500	85,000	75,126,335
301 Prime Minister and Council of Minister's Office	0	0	8,098	1,200	0	0	9,298
307 Ministry of Industry	0	0	0	0	241,500	85,000	326,500
308 Ministry of Energy	0	0	602,169	850	0	0	603,019
357 Ministry of Irrigation	40,438	147,080	0	0	0	0	187,518
602 MOF Miscellaneous	0	0	35,000,000	39,000,000	0	0	74,000,000
4.9 Economic affairs n.e.c.	0	0	0	0	118,814	386,275	505,089
305 Ministry of Finance	0	0	0	0	118,814	66,075	184,889
501 MOF Policy Financing	0	0	0	0	0	320,200	320,200
05 ENVIRONMENTAL PROTECTION	0	5,540,968	3,624,286	5,178,993	352,208	461,357	15,157,812
5.1 Waste management	0	5,540,968	61,787	144,441	0	250,000	5,997,196
347 Ministry of Urban Development	0	0	61,787	144,441	0	0	206,228
501 MOF Policy Financing	0	5,540,968	0	0	0	250,000	5,790,968
5.2 Waste water management	0	0	101,378	1,237,650	0	0	1,339,028
347 Ministry of Urban Development	0	0	91,661	47,491	0	0	139,152
357 Ministry of Irrigation	0	0	9,717	1,190,159	0	0	1,199,876
5.5 R Environmental protection	0	0	0	2,000,000	20,043	7,020	2,027,063

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
329 Ministry of Forestry and Soil Conservation	0	0	0	0	20,043	7,020	27,063
501 MOF Policy Financing	0	0	0	2,000,000	0	0	2,000,000
5.6 Environmental protection n.e.c.	0	0	3,461,121	1,796,902	332,165	204,337	5,794,525
329 Ministry of Forestry and Soil Conservation	0	0	139,207	596,627	0	0	735,834
331 Ministry of Science Technology and Environment	0	0	1,324,023	549,411	321,882	191,652	2,386,968
347 Ministry of Urban Development	0	0	1,997,891	650,864	10,283	12,685	2,671,723
06 HOUSING AND COMMUNITY AMENITIES	407,850	4,405,650	4,273,918	16,468,545	291,543	1,140,367	26,987,873
6.1 Housing development	12,519	295,000	1,932,057	2,360,876	144,807	913,508	5,658,767
347 Ministry of Urban Development	12,519	295,000	1,932,057	1,775,806	144,807	913,508	5,073,697
501 MOF Policy Financing	0	0	0	585,070	0	0	585,070
6.2 Community development	0	0	1,219,868	1,668,582	145,426	188,164	3,222,040
329 Ministry of Forestry and Soil Conservation	0	0	0	0	64,585	104,886	169,471
347 Ministry of Urban Development	0	0	31,906	36,098	0	0	68,004
365 Ministry of Federal Affairs and Local Development	0	0	1,187,962	1,632,484	80,841	83,278	2,984,565
6.3 Water supply	395,331	4,110,650	1,037,120	11,012,475	1,310	38,695	16,595,581
347 Ministry of Urban Development	89,482	2,728,070	1,037,120	10,819,193	1,310	38,695	14,713,870
365 Ministry of Federal Affairs and Local Development	305,849	431,300	0	0	0	0	737,149
501 MOF Policy Financing	0	951,280	0	193,282	0	0	1,144,562
6.6 Housing and community amenities n.e.c.	0	0	84,873	1,426,612	0	0	1,511,485
365 Ministry of Federal Affairs and Local Development	0	0	84,873	1,426,612	0	0	1,511,485
07 HEALTH	20,866,015	2,243,586	16,904,602	1,140,079	149,528	34,838	41,338,648
7.1 Medical products, appliances and equipment	0	0	208,480	410,187	0	0	618,667
370 Ministry of Health and Population	0	0	208,480	410,187	0	0	618,667
7.2 Out-patient services	4,419,174	193,445	1,565,042	213,166	0	0	6,390,827
330 Ministry of Commerce and Supply	0	0	154,005	0	0	0	154,005
370 Ministry of Health and Population	4,419,174	193,445	1,411,037	213,166	0	0	6,236,822
7.3 Hospital services	1,103,955	33,436	10,601,814	358,121	149,528	34,838	12,281,692
314 Ministry of Home	0	0	270,577	149,521	149,528	34,838	604,464
345 Ministry of Defence	0	0	538,772	0	0	0	538,772
370 Ministry of Health and Population	1,103,955	33,436	6,292,465	208,600	0	0	7,638,456
601 MOF Staff Benefits and Retirement Benefits	0	0	3,500,000	0	0	0	3,500,000

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
7.4 Public health services	14,895,300	2,016,705	117,156	2,638	0	0	17,031,799
365 Ministry of Federal Affairs and Local Development	100,000	0	0	0	0	0	100,000
370 Ministry of Health and Population	14,795,300	2,016,705	117,156	2,638	0	0	16,931,799
7.5 R Health	447,586	0	4,412,110	155,967	0	0	5,015,663
370 Ministry of Health and Population	447,586	0	4,412,110	155,967	0	0	5,015,663
08 RECREATION,CULTURE AND RELIGION	35,130	264,700	2,870,476	3,166	1,104,782	457,896	4,736,150
8.1 Recreational and sporting services	0	0	1,851,364	2,506	0	0	1,853,870
343 Ministry of Youth and Sports	0	0	1,851,364	2,506	0	0	1,853,870
8.2 Cultural services	0	0	900,000	0	986,295	457,096	2,343,391
325 Ministry of Culture, Tourism and Civil Aviation	0	0	900,000	0	959,836	402,896	2,262,732
365 Ministry of Federal Affairs and Local Development	0	0	0	0	26,459	54,200	80,659
8.3 Broadcasting and publishing services	35,130	264,700	119,112	660	118,487	800	538,889
358 Ministry of Information and Communications	35,130	264,700	119,112	660	118,487	800	538,889
09 EDUCATION	65,808,443	157,882	32,548,051	10,936	117,514	0	98,642,826
9.1 Pre-primary and primary education	31,294,590	1,200	0	0	0	0	31,295,790
350 Ministry of Education	31,294,590	1,200	0	0	0	0	31,295,790
9.2 Secondary education	0	0	15,012,931	0	0	0	15,012,931
350 Ministry of Education	0	0	15,012,931	0	0	0	15,012,931
9.5 Education not definable by level	31,203,078	127,027	32,000	0	0	0	31,362,105
350 Ministry of Education	31,203,078	127,027	32,000	0	0	0	31,362,105
9.6 Subsidiary services to education	1,236,056	8,905	17,503,120	10,936	117,514	0	18,876,531
350 Ministry of Education	1,236,056	8,905	17,503,120	10,936	117,514	0	18,876,531
9.8 Education n.e.c.	2,074,719	20,750	0	0	0	0	2,095,469
350 Ministry of Education	2,074,719	20,750	0	0	0	0	2,095,469
10 SOCIAL PROTECTION	4,755,463	252,987	17,392,497	64,489	190,504	14,261	22,670,201
10.4 Family and children	3,083,837	4,750	288,097	0	0	0	3,376,684
365 Ministry of Federal Affairs and Local Development	3,083,837	4,750	0	0	0	0	3,088,587
370 Ministry of Health and Population	0	0	288,097	0	0	0	288,097
10.7 Social exclusion n.e.c.	15,137	5,193	16,697,837	27,759	37,764	854	16,784,544
301 Prime Minister and Council of Minister's Office	0	0	0	0	37,764	854	38,618
365 Ministry of Federal Affairs and Local Development	15,137	5,193	16,697,837	27,759	0	0	16,745,926

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
10.8 R Social protection	0	0	21,198	2,265	152,740	13,407	189,610
352 Ministry of Cooperative and poverty Alleviation	0	0	0	0	152,740	13,407	166,147
371 Ministry of Labour and Employment	0	0	21,198	2,265	0	0	23,463
10.9 Social protection n.e.c.	1,656,489	243,044	385,365	34,465	0	0	2,319,363
314 Ministry of Home	48,414	132,460	0	0	0	0	180,874
340 Ministry of Women, Children & Social Welfare	1,608,075	110,584	385,365	34,465	0	0	2,138,489
Total	130,217,691	52,297,721	221,291,119	171,866,429	132,757,565	111,038,359	819,468,884
Grant Total	182,515,412		393,157,548		243,795,924		

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	

Code	Gender Responsive	Amount	Percent
1	Directly	182515412	22.27
2	Indirectly	393157548	47.98
3	Neutral	243795924	29.75

Note : Gender Responsive Budget Classifications

Basis of classification for Gender Responsive Budget are as follows :

- a) 50 percent or more budget directly beneficial for women - Direct Responsive
- b) 20 or more and less than 50 percent of budget directly beneficial for women - Indirect Responsive
- c) Less than 20 Percent of budget beneficial for women - Neutral

Following indicators are used to assess the percentage above.

S.N.	Indicators	Percentage
1	Women Participation in formulation and implementation of Program	20
2	Women Capacity Development	20
3	Women's share in benefit	30
4	Support in employment and income generating to women	20
5	Quality reform in time consumption & minimization in of work load to women	10
Total		100

Function-wise Pro-poor budget (Including Financing), Fiscal Year 2015/16

Annex - 14
(Rs. in '000)

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
01 GENERAL PUBLIC SERVICE	32,395,577	20,640,706	117,522,235	73,397,552	243,956,070
1.1 Executive and legislative organs, financial and fiscal affairs, external	8,287,264	29,505,710	87,358,621	29,505,710	145,179,370
101 President	0	0	79,011	235,400	314,411
102 Deputy President	0	0	29,363	1,360	30,723
202 Constituent Assembly / Legislature - Parliament	0	0	1,315,423	12,910	1,328,333
206 Commission for Investigation of Abuse of Authority	0	0	739,693	262,486	1,002,179
208 Office of the Auditor General	0	0	428,432	265,530	693,962
301 Prime Minister and Council of Minister's Office	3,568,675	0	369,937	45,335	3,983,947
305 Ministry of Finance	469,332	2,375	5,932,193	1,124,119	7,528,019
326 Ministry of Foreign Affairs	0	0	2,403,821	2,281,188	4,685,009
347 Ministry of Urban Development	0	0	84,892	304,025	388,917
352 Ministry of Cooperative and poverty Alleviation	109,494	10,700	0	0	120,194
356 Ministry of General Administration	0	0	58,329	0	58,329
365 Ministry of Federal Affairs and Local Development	789,763	14,700	0	0	804,463
503 MOF External Debt Service (Multilateral)	0	0	4,392,788	18,355,827	22,748,615
504 MOF External Debt Service (Bilateral)	0	0	816,362	4,007,530	4,823,892
601 MOF Staff Benefits and Retirement Benefits	150,000	0	44,350,000	0	44,500,000
602 MOF Miscellaneous	3,200,000	20,000,000	26,358,377	2,610,000	52,168,377
1.2 Foreign economic aid	0	200,000	3,431	200,000	203,431
357 Ministry of Irrigation	0	0	3,431	200,000	203,431
1.3 General services	390,755	1,815,633	13,259,130	1,815,633	15,597,003
210 Public Service Commission	0	0	424,390	57,500	481,890
305 Ministry of Finance	0	0	95,164	1,053,276	1,148,440
314 Ministry of Home	0	0	10,022,965	341,841	10,364,806
325 Ministry of Culture, Tourism and Civil Aviation	333,477	130,570	99,992	13,400	577,439
326 Ministry of Foreign Affairs	0	0	586,305	7,364	593,669
329 Ministry of Forestry and Soil Conservation	0	0	19,636	680	20,316
347 Ministry of Urban Development	0	0	517,295	239,281	756,576
356 Ministry of General Administration	0	0	713,042	38,605	751,647
365 Ministry of Federal Affairs and Local Development	0	0	26,652	2,500	29,152
391 National Planning Commission Secretariata	57,278	915	753,689	61,186	873,068
1.5 R General public services	0	380	13,945	380	14,325

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
305 Ministry of Finance	0	0	13,945	380	14,325
1.6 General public services n.e.c.	5,478,000	772,449	653,387	772,449	6,938,836
212 Election Commission	0	0	507,093	70,000	577,093
214 National Human Rights Commission	0	0	119,440	2,720	122,160
314 Ministry of Home	0	0	17,460	3,050	20,510
337 Ministry of Physical Infrastructure and Transport	0	0	9,394	50,800	60,194
349 Ministry of Peace & Reconstruction	0	0	0	515,579	515,579
365 Ministry of Federal Affairs and Local Development	5,478,000	35,000	0	0	5,513,000
501 MOF Policy Financing	0	0	0	130,300	130,300
1.7 Public debt transactions	0	41,103,380	16,233,721	41,103,380	57,337,101
502 MOF Domestic Debt Service	0	0	16,233,721	41,103,380	57,337,101
1.8 Transfers of a general character between levels of government	18,239,558	0	0	0	18,686,004
365 Ministry of Federal Affairs and Local Development	18,239,558	446,446	0	0	18,686,004
02 DEFENCE	0	0	29,323,432	8,169,694	37,493,126
2.1 Military defence	0	3,270,127	29,262,509	3,270,127	32,532,636
307 Ministry of Industry	0	0	149,296	171,007	320,303
345 Ministry of Defence	0	0	29,113,213	3,099,120	32,212,333
2.2 Civil defence	0	4,872,167	58,123	4,872,167	4,930,290
314 Ministry of Home	0	0	58,123	182,377	240,500
501 MOF Policy Financing	0	0	0	4,689,790	4,689,790
2.5 Defence n.e.c.	0	27,400	2,800	27,400	30,200
347 Ministry of Urban Development	0	0	2,800	27,400	30,200
03 PUBLIC ORDER AND SAFETY	2,696,870	1,815,256	28,803,515	5,912,317	39,227,958
3.1 Police services	0	3,667,078	22,459,314	3,667,078	26,126,392
314 Ministry of Home	0	0	22,459,314	3,667,078	26,126,392
3.2 Fire-protection services	6,900	0	0	0	7,100
314 Ministry of Home	6,900	200	0	0	7,100
3.3 Law courts	24,338	1,119,314	3,700,396	1,119,314	4,845,324
204 Courts	0	0	3,044,830	944,734	3,989,564
216 Office of the Attorney General	0	0	474,058	170,000	644,058
218 Council of Justice	0	0	58,039	925	58,964
311 Ministry of Law, Justice, Constituent Assembly and Parliamentary Affairs	24,338	1,276	114,221	3,405	143,240

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
371 Ministry of Labour and Employment	0	0	9,248	250	9,498
3.4 Prisons	0	170,663	1,002,682	170,663	1,173,345
314 Ministry of Home	0	0	1,002,682	170,663	1,173,345
3.6 Public order and safety n.e.c.	2,665,632	955,262	1,641,123	955,262	7,075,797
301 Prime Minister and Council of Minister's Office	0	0	218,227	842,790	1,061,017
314 Ministry of Home	1,488,441	485,130	1,032,915	89,162	3,095,648
349 Ministry of Peace & Reconstruction	1,177,191	1,328,650	389,981	23,310	2,919,132
04 ECONOMIC AFFAIRS	88,313,259	146,046,141	13,518,677	41,380,143	289,258,220
4.1 General economic, commercial and labour affairs	8,888,454	362,400	407,354	362,400	15,679,604
301 Prime Minister and Council of Minister's Office	33,472	75,330	0	0	108,802
330 Ministry of Commerce and Supply	723,110	1,079,472	177,250	230,635	2,210,467
352 Ministry of Cooperative and poverty Alleviation	513,596	400	0	0	513,996
365 Ministry of Federal Affairs and Local Development	6,977,566	4,804,080	0	0	11,781,646
371 Ministry of Labour and Employment	640,710	62,114	230,104	131,765	1,064,693
4.2 Agriculture, forestry, fishing and hunting	30,297,208	4,881,263	6,511,704	4,881,263	66,821,094
305 Ministry of Finance	1,200,000	0	0	0	1,200,000
312 Ministry of Agriculture Development	23,871,417	2,559,622	118,120	94,034	26,643,193
329 Ministry of Forestry and Soil Conservation	3,240,441	3,052,409	3,223,613	2,754,405	12,270,868
336 Ministry of Land Reforms and Management	991,005	555,453	2,209,814	501,409	4,257,681
352 Ministry of Cooperative and poverty Alleviation	185,155	74,280	296,344	0	555,779
357 Ministry of Irrigation	723,063	17,216,021	663,813	31,415	18,634,312
365 Ministry of Federal Affairs and Local Development	86,127	1,673,134	0	0	1,759,261
501 MOF Policy Financing	0	0	0	1,500,000	1,500,000
4.3 Fuel and energy	5,717,494	19,776,341	156,891	19,776,341	51,267,113
307 Ministry of Industry	16,431	220	13,283	82,980	112,914
308 Ministry of Energy	182,073	2,045,015	143,608	3,553,361	5,924,057
331 Ministry of Science Technology and Environment	5,518,990	27,812	0	0	5,546,802
501 MOF Policy Financing	0	23,543,340	0	16,140,000	39,683,340
4.4 Mining, manufacturing and construction	15,532	26,460	70,939	26,460	2,648,778
307 Ministry of Industry	0	0	70,939	26,460	97,399
337 Ministry of Physical Infrastructure and Transport	15,532	2,535,847	0	0	2,551,379
4.5 Transport	5,359,557	15,273,929	1,558,936	15,273,929	62,268,830

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
337 Ministry of Physical Infrastructure and Transport	5,111,494	26,282,683	1,223,591	13,152,494	45,770,262
347 Ministry of Urban Development	4,475	347,907	290,265	230,010	872,657
365 Ministry of Federal Affairs and Local Development	243,588	11,237,318	45,080	1,891,425	13,417,411
501 MOF Policy Financing	0	2,208,500	0	0	2,208,500
4.6 Communication	22,590	586,959	3,646,609	586,959	4,566,158
331 Ministry of Science Technology and Environment	0	0	301,691	315,791	617,482
358 Ministry of Information and Communications	22,590	40,000	3,344,918	271,168	3,678,676
501 MOF Policy Financing	0	270,000	0	0	270,000
4.7 Other industries	2,120,219	86,516	1,047,430	86,516	10,375,219
307 Ministry of Industry	1,770,545	1,813,683	449,290	43,376	4,076,894
312 Ministry of Agriculture Development	33,772	5,615	0	0	39,387
325 Ministry of Culture, Tourism and Civil Aviation	303,152	739,955	598,140	43,140	1,684,387
329 Ministry of Forestry and Soil Conservation	12,750	26,001	0	0	38,751
501 MOF Policy Financing	0	4,535,800	0	0	4,535,800
4.8 R Economic affairs	35,892,205	0	0	0	75,126,335
301 Prime Minister and Council of Minister's Office	8,098	1,200	0	0	9,298
307 Ministry of Industry	241,500	85,000	0	0	326,500
308 Ministry of Energy	602,169	850	0	0	603,019
357 Ministry of Irrigation	40,438	147,080	0	0	187,518
602 MOF Miscellaneous	35,000,000	39,000,000	0	0	74,000,000
4.9 Economic affairs n.e.c.	0	386,275	118,814	386,275	505,089
305 Ministry of Finance	0	0	118,814	66,075	184,889
501 MOF Policy Financing	0	0	0	320,200	320,200
05 ENVIRONMENTAL PROTECTION	1,178,430	7,330,426	2,798,064	3,850,892	15,157,812
5.1 Waste management	0	394,441	61,787	394,441	5,997,196
347 Ministry of Urban Development	0	0	61,787	144,441	206,228
501 MOF Policy Financing	0	5,540,968	0	250,000	5,790,968
5.2 Waste water management	9,717	47,491	91,661	47,491	1,339,028
347 Ministry of Urban Development	0	0	91,661	47,491	139,152
357 Ministry of Irrigation	9,717	1,190,159	0	0	1,199,876
5.5 R Environmental protection	0	2,007,020	20,043	2,007,020	2,027,063
329 Ministry of Forestry and Soil Conservation	0	0	20,043	7,020	27,063

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
501 MOF Policy Financing	0	0	0	2,000,000	2,000,000
5.6 Environmental protection n.e.c.	1,168,713	1,401,940	2,624,573	1,401,940	5,794,525
329 Ministry of Forestry and Soil Conservation	139,207	596,627	0	0	735,834
331 Ministry of Science Technology and Environment	1,029,506	2,672	616,399	738,391	2,386,968
347 Ministry of Urban Development	0	0	2,008,174	663,549	2,671,723
06 HOUSING AND COMMUNITY AMENITIES	1,095,076	13,104,999	3,878,235	8,909,563	26,987,873
6.1 Housing development	49,247	2,818,438	2,040,136	2,818,438	5,658,767
347 Ministry of Urban Development	49,247	750,946	2,040,136	2,233,368	5,073,697
501 MOF Policy Financing	0	0	0	585,070	585,070
6.2 Community development	387,063	89,468	978,231	89,468	3,222,040
329 Ministry of Forestry and Soil Conservation	64,585	104,886	0	0	169,471
347 Ministry of Urban Development	31,906	36,098	0	0	68,004
365 Ministry of Federal Affairs and Local Development	290,572	1,626,294	978,231	89,468	2,984,565
6.3 Water supply	573,893	6,001,657	859,868	6,001,657	16,595,581
347 Ministry of Urban Development	268,044	7,584,301	859,868	6,001,657	14,713,870
365 Ministry of Federal Affairs and Local Development	305,849	431,300	0	0	737,149
501 MOF Policy Financing	0	1,144,562	0	0	1,144,562
6.6 Housing and community amenities n.e.c.	84,873	0	0	0	1,511,485
365 Ministry of Federal Affairs and Local Development	84,873	1,426,612	0	0	1,511,485
07 HEALTH	25,906,338	2,302,757	12,013,807	1,115,746	41,338,648
7.1 Medical products, appliances and equipment	0	410,187	208,480	410,187	618,667
370 Ministry of Health and Population	0	0	208,480	410,187	618,667
7.2 Out-patient services	1,565,042	193,445	4,419,174	193,445	6,390,827
330 Ministry of Commerce and Supply	154,005	0	0	0	154,005
370 Ministry of Health and Population	1,411,037	213,166	4,419,174	193,445	6,236,822
7.3 Hospital services	5,938,056	360,909	5,917,241	360,909	12,281,692
314 Ministry of Home	0	0	420,105	184,359	604,464
345 Ministry of Defence	0	0	538,772	0	538,772
370 Ministry of Health and Population	5,938,056	65,486	1,458,364	176,550	7,638,456
601 MOF Staff Benefits and Retirement Benefits	0	0	3,500,000	0	3,500,000
7.4 Public health services	14,845,780	2,638	166,676	2,638	17,031,799
365 Ministry of Federal Affairs and Local Development	100,000	0	0	0	100,000

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
370 Ministry of Health and Population	14,745,780	2,016,705	166,676	2,638	16,931,799
7.5 R Health	3,557,460	148,567	1,302,236	148,567	5,015,663
370 Ministry of Health and Population	3,557,460	7,400	1,302,236	148,567	5,015,663
08 RECREATION,CULTURE AND RELIGION	1,097,204	264,700	2,913,184	461,062	4,736,150
8.1 Recreational and sporting services	158,485	2,506	1,692,879	2,506	1,853,870
343 Ministry of Youth and Sports	158,485	0	1,692,879	2,506	1,853,870
8.2 Cultural services	903,589	457,096	982,706	457,096	2,343,391
325 Ministry of Culture, Tourism and Civil Aviation	903,589	0	956,247	402,896	2,262,732
365 Ministry of Federal Affairs and Local Development	0	0	26,459	54,200	80,659
8.3 Broadcasting and publishing services	35,130	1,460	237,599	1,460	538,889
358 Ministry of Information and Communications	35,130	264,700	237,599	1,460	538,889
09 EDUCATION	85,571,920	161,478	12,902,088	7,340	98,642,826
9.1 Pre-primary and primary education	31,294,590	0	0	0	31,295,790
350 Ministry of Education	31,294,590	1,200	0	0	31,295,790
9.2 Secondary education	15,012,931	0	0	0	15,012,931
350 Ministry of Education	15,012,931	0	0	0	15,012,931
9.5 Education not definable by level	28,649,078	0	2,586,000	0	31,362,105
350 Ministry of Education	28,649,078	127,027	2,586,000	0	31,362,105
9.6 Subsidiary services to education	8,540,602	7,340	10,316,088	7,340	18,876,531
350 Ministry of Education	8,540,602	12,501	10,316,088	7,340	18,876,531
9.8 Education n.e.c.	2,074,719	0	0	0	2,095,469
350 Ministry of Education	2,074,719	20,750	0	0	2,095,469
10 SOCIAL PROTECTION	21,839,863	317,476	498,601	14,261	22,670,201
10.4 Family and children	3,083,837	0	288,097	0	3,376,684
365 Ministry of Federal Affairs and Local Development	3,083,837	4,750	0	0	3,088,587
370 Ministry of Health and Population	0	0	288,097	0	288,097
10.7 Social exclusion n.e.c.	16,712,974	854	37,764	854	16,784,544
301 Prime Minister and Council of Minister's Office	0	0	37,764	854	38,618
365 Ministry of Federal Affairs and Local Development	16,712,974	32,952	0	0	16,745,926
10.8 R Social protection	21,198	13,407	152,740	13,407	189,610
352 Ministry of Cooperative and poverty Alleviation	0	0	152,740	13,407	166,147
371 Ministry of Labour and Employment	21,198	2,265	0	0	23,463

Description	Pro-poor Budget		Neutral Budget		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
10.9 Social protection n.e.c.	2,021,854	0	20,000	0	2,319,363
314 Ministry of Home	48,414	132,460	0	0	180,874
340 Ministry of Women, Children & Social Welfare	1,973,440	145,049	20,000	0	2,138,489
Total	260,094,537	191,983,939	224,171,838	143,218,570	819,468,884
Grant Total	452,078,476		367,390,408		

Code	Pro-Poor	Amount	Percent
1	ProPoor	452078476	55.17
2	Non ProPoor	367390408	44.83

Note : Basis of classification for Pro-poor budget are as follows :

Description	Classification
Budget - Directly helps in poverty reduction	Pro-poor Budget
Budget - Indirectly helps in poverty reduction	Neutral Budget

Pro Poor Indicators:

- Investment in rural sector
- Income generation program in rural area.
- Capacity enhancement program in rural area.
- Budget allocated for social mobilization.
- Investment in social sector specially for education,health etc.
- Social security Programs.
- Grant for local bodies.
- Expenditure focusing on poverty reduction.

Foreign Grant and Loan Summary

Annex - 15

Fiscal Year 2015/16

(Rs. in '000)

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct	Reimb.	Kind	Total	Direct	Direct	Reimb.
Multilateral Agencies	94,939,931	31,583,876	5,939,103	28,227,921	29,528,134	739,888	63,356,055	5,600,000	9,332,061	15,572,824
Asian Development Bank	44,088,528	13,879,909	5,557,703	4,031,827	4,290,379		30,208,619		14,152,435	16,056,184
ADB - General	41,605,028	13,396,409	5,557,703	3,580,427	4,258,279		28,208,619		12,152,435	16,056,184
JFPR	103,500	103,500		103,500						
ADB- Pool Fund	2,380,000	380,000		347,900	32,100		2,000,000		2,000,000	
International Development Association (World Bank)	42,997,133	12,692,074		2,340,602	10,351,472		30,305,059	5,600,000	13,873,084	10,831,975
IDA - General	30,420,413	12,070,354		2,082,990	9,987,364		18,350,059	5,600,000	1,918,084	10,831,975
WB - GEF	12,075,000	120,000		120,000			11,955,000		11,955,000	
WB - Trust Fund	501,720	501,720		137,612	364,108					
Nordic Development Fund	89,186	89,186		89,186						
NDF	89,186	89,186		89,186						
Organization of Petroleum Exporting Countries (OPEC) Fund	1,844,095						1,844,095			1,844,095
OFID	1,844,095						1,844,095			1,844,095
Saudi Development Fund	114,608	114,608	32,500	19,518	62,590					
SAARC Fund	114,608	114,608	32,500	19,518	62,590					
United Nations	3,926,976	3,926,976	348,900	2,689,526	148,662	739,888				
UNDP	962,200	962,200	77,000	885,200						
UNFPA	176,692	176,692	63,520	113,172						
UNICEF	1,603,003	1,603,003	204,480	1,157,123	74,000	167,400				
UNHABITAT	6,000	6,000		6,000						
ILO	69,071	69,071		69,071						
WHO	531,930	531,930	3,900	296,200	19,730	212,100				
WFP	578,080	578,080		162,760	54,932	360,388				
Inrenational Fund for Agricultural Development	1,879,405	881,123		161,402	719,721		998,282		202,402	795,880
IFAD	1,879,405	881,123		161,402	719,721		998,282		202,402	795,880
Bilateral-Donors (Budget)	59,196,694	44,588,045	11,733,167	10,811,940	1,025,709	50,200	14,608,649	2,771,000	16,358,275	16,446,403
China	3,266,000	1,016,000		1,016,000			2,250,000		2,250,000	
China - General	1,016,000	1,016,000		1,016,000						

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct	Reimb.	Kind	Total	Direct	Direct	Reimb.
Bilateral-Donors (Budget)	59,196,694	44,588,045					14,608,649			
China	3,266,000	1,016,000					2,250,000			
China - Exim Bank	2,250,000						2,250,000		2,250,000	
Denmark	1,534,702	1,534,702		1,534,702						
Denmark- General	1,534,702	1,534,702		1,534,702						
Finland	880,427	880,427		736,315	144,112					
Finland - General	880,427	880,427		736,315	144,112					
Germany	1,650,945	900,945		900,745		200	750,000		750,000	
Germany - GIZ	500	500		500						
Germany - KFW	1,650,445	900,445		900,245		200	750,000		750,000	
India	10,577,939	5,561,399	360,000	2,981,965	2,219,434		5,016,540		5,016,540	
India - General	5,961,399	5,561,399	360,000	2,981,965	2,219,434		400,000		400,000	
India - Exim Bank	4,616,540						4,616,540		4,616,540	
Japan	6,758,962	1,622,462	247,050	1,355,412		20,000	5,136,500	2,500,000	2,295,400	341,100
Japan - General	1,360,000						1,360,000		1,360,000	
Japan - JICA	5,151,912	1,375,412		1,355,412		20,000	3,776,500	2,500,000	935,400	341,100
Japan -KR2	247,050	247,050	247,050							
Korea	500,000						500,000		500,000	
Korea - Exim Bank	500,000						500,000		500,000	
Kuwait Development Fund	304,670	20,000		20,000			284,670			284,670
KFAED	304,670	20,000		20,000			284,670			284,670
Netherland	2,900	2,900	1,000	1,900						
Netherlands - General	2,900	2,900	1,000	1,900						
Norway	702,990	702,990		702,990						
Norway - General	702,990	702,990		702,990						
Switzerland	3,341,685	3,341,685	85,117	3,070,491	186,077					
Switzerland - SDC	3,290,685	3,290,685	85,117	3,019,491	186,077					
Switzerland - HELVETAS	51,000	51,000		51,000						
Saudi Development Fund	670,939						670,939	271,000		399,939
Saudi Fund	670,939						670,939	271,000		399,939

Donor Agencies	Total	Grant					Loan			
		Total	Cash	Direct	Reimb.	Kind	Total	Direct	Direct	Reimb.
Bilateral-Donors (Budget)	59,196,694	44,588,045					14,608,649			
United Kingdom	4,797,275	4,797,275	40,000	3,586,454	1,170,821					
UK - General	4,797,275	4,797,275	40,000	3,586,454	1,170,821					
United States of America	699,554	699,554		326,289	343,265	30,000				
USAID - General	699,554	699,554		326,289	343,265	30,000				
SSRP	11,991,617	11,991,617				11,991,617				
SSRP Donor	11,991,617	11,991,617				11,991,617				
European Union	11,516,089	11,516,089	11,000,000	125,012	391,077					
EU - General	11,516,089	11,516,089	11,000,000	125,012	391,077					
Basket Funds	51,757,486	34,757,486	26,024,104	17,000,000		2,453,228	17,000,000		788,517	5,491,637
Pooled Funds	42,764,573	25,764,573	24,939,076	566,159	245,533	13,805	17,000,000		17,000,000	
GEFMAT- General	964,573	964,573	139,076	566,159	245,533	13,805				
Reconstruction Pool Fund	41,800,000	24,800,000	24,800,000				17,000,000		17,000,000	
Plan International	33,500	33,500		33,500						
Plan International - General	33,500	33,500		33,500						
Global Alliance Against Vaccination and Immunization	2,766,518	2,766,518	327,095			2,439,423				
Gavi - General	2,766,518	2,766,518	327,095			2,439,423				
Save the Children	99,892	99,892	7,933	91,959						
Save the Children	99,892	99,892	7,933	91,959						
Donor - Pool Fund-Health	5,996,104	5,996,104	750,000		5,246,104					
Donor - Pool Fund-Health	5,996,104	5,996,104	750,000		5,246,104					
Heifer Project International in Nepal	96,899	96,899		96,899						
Heifer Project International in Nepal	96,899	96,899		96,899						
Grant Total	205,894,111	110,929,407	43,696,374	26,478,853	37,510,864	3,243,316	94,964,704	8,371,000	56,039,861	30,553,843

Climate Budget , Fiscal Year 2015/16

Annex - 16
(Rs. in '000)

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
01 GENERAL PUBLIC SERVICE	217,327	446,446	0	0	149,700,485	93,591,812	243,956,070
1.1 Executive and legislative organs, financial and fiscal affairs, ex	0	0	0	0	95,645,885	49,533,485	145,179,370
101 President	0	0	0	0	79,011	235,400	314,411
102 Deputy President	0	0	0	0	29,363	1,360	30,723
202 Constituent Assembly / Legislature - Parliament	0	0	0	0	1,315,423	12,910	1,328,333
206 Commission for Investigation of Abuse of Authority	0	0	0	0	739,693	262,486	1,002,179
208 Office of the Auditor General	0	0	0	0	428,432	265,530	693,962
301 Prime Minister and Council of Minister's Office	0	0	0	0	3,938,612	45,335	3,983,947
305 Ministry of Finance	0	0	0	0	6,401,525	1,126,494	7,528,019
326 Ministry of Foreign Affairs	0	0	0	0	2,403,821	2,281,188	4,685,009
347 Ministry of Urban Development	0	0	0	0	84,892	304,025	388,917
352 Ministry of Cooperative and poverty Alleviation	0	0	0	0	109,494	10,700	120,194
356 Ministry of General Administration	0	0	0	0	58,329	0	58,329
365 Ministry of Federal Affairs and Local Development	0	0	0	0	789,763	14,700	804,463
503 MOF External Debt Service (Multilateral)	0	0	0	0	4,392,788	18,355,827	22,748,615
504 MOF External Debt Service (Bilateral)	0	0	0	0	816,362	4,007,530	4,823,892
601 MOF Staff Benefits and Retirement Benefits	0	0	0	0	44,500,000	0	44,500,000
602 MOF Miscellaneous	0	0	0	0	29,558,377	22,610,000	52,168,377
1.2 Foreign economic aid	0	0	0	0	3,431	200,000	203,431
357 Ministry of Irrigation	0	0	0	0	3,431	200,000	203,431
1.3 General services	0	0	0	0	13,649,885	1,947,118	15,597,003
210 Public Service Commission	0	0	0	0	424,390	57,500	481,890
305 Ministry of Finance	0	0	0	0	95,164	1,053,276	1,148,440
314 Ministry of Home	0	0	0	0	10,022,965	341,841	10,364,806
325 Ministry of Culture, Tourism and Civil Aviation	0	0	0	0	433,469	143,970	577,439
326 Ministry of Foreign Affairs	0	0	0	0	586,305	7,364	593,669
329 Ministry of Forestry and Soil Conservation	0	0	0	0	19,636	680	20,316
347 Ministry of Urban Development	0	0	0	0	517,295	239,281	756,576
356 Ministry of General Administration	0	0	0	0	713,042	38,605	751,647
365 Ministry of Federal Affairs and Local Development	0	0	0	0	26,652	2,500	29,152
391 National Planning Commission Secretariata	0	0	0	0	810,967	62,101	873,068
1.5 R General public services	0	0	0	0	13,945	380	14,325
305 Ministry of Finance	0	0	0	0	13,945	380	14,325

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
1.6 General public services n.e.c.	0	0	0	0	6,131,387	807,449	6,938,836
212 Election Commission	0	0	0	0	507,093	70,000	577,093
214 National Human Rights Commission	0	0	0	0	119,440	2,720	122,160
314 Ministry of Home	0	0	0	0	17,460	3,050	20,510
337 Ministry of Physical Infrastructure and Transport	0	0	0	0	9,394	50,800	60,194
349 Ministry of Peace & Reconstruction	0	0	0	0	0	515,579	515,579
365 Ministry of Federal Affairs and Local Development	0	0	0	0	5,478,000	35,000	5,513,000
501 MOF Policy Financing	0	0	0	0	0	130,300	130,300
1.7 Public debt transactions	0	0	0	0	16,233,721	41,103,380	57,337,101
502 MOF Domestic Debt Service	0	0	0	0	16,233,721	41,103,380	57,337,101
1.8 Transfers of a general character between levels of government	217,327	0	0	0	18,022,231	0	18,686,004
365 Ministry of Federal Affairs and Local Development	217,327	446,446	0	0	18,022,231	0	18,686,004
02 DEFENCE	0	0	0	0	29,323,432	8,169,694	37,493,126
2.1 Military defence	0	0	0	0	29,262,509	3,270,127	32,532,636
307 Ministry of Industry	0	0	0	0	149,296	171,007	320,303
345 Ministry of Defence	0	0	0	0	29,113,213	3,099,120	32,212,333
2.2 Civil defence	0	0	0	0	58,123	4,872,167	4,930,290
314 Ministry of Home	0	0	0	0	58,123	182,377	240,500
501 MOF Policy Financing	0	0	0	0	0	4,689,790	4,689,790
2.5 Defence n.e.c.	0	0	0	0	2,800	27,400	30,200
347 Ministry of Urban Development	0	0	0	0	2,800	27,400	30,200
03 PUBLIC ORDER AND SAFETY	0	0	0	0	31,500,385	7,727,573	39,227,958
3.1 Police services	0	0	0	0	22,459,314	3,667,078	26,126,392
314 Ministry of Home	0	0	0	0	22,459,314	3,667,078	26,126,392
3.2 Fire-protection services	0	0	0	0	6,900	200	7,100
314 Ministry of Home	0	0	0	0	6,900	200	7,100
3.3 Law courts	0	0	0	0	3,724,734	1,120,590	4,845,324
204 Courts	0	0	0	0	3,044,830	944,734	3,989,564
216 Office of the Attorney General	0	0	0	0	474,058	170,000	644,058
218 Council of Justice	0	0	0	0	58,039	925	58,964
311 Ministry of Law, Justice, Constituent Assembly and Parliamentary	0	0	0	0	138,559	4,681	143,240
371 Ministry of Labour and Employment	0	0	0	0	9,248	250	9,498

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
3.4 Prisons	0	0	0	0	1,002,682	170,663	1,173,345
314 Ministry of Home	0	0	0	0	1,002,682	170,663	1,173,345
3.6 Public order and safety n.e.c.	0	0	0	0	4,306,755	2,769,042	7,075,797
301 Prime Minister and Council of Minister's Office	0	0	0	0	218,227	842,790	1,061,017
314 Ministry of Home	0	0	0	0	2,521,356	574,292	3,095,648
349 Ministry of Peace & Reconstruction	0	0	0	0	1,567,172	1,351,960	2,919,132
04 ECONOMIC AFFAIRS	8,028,569	17,681,919	46,501,835	62,761,315	47,301,532	106,983,050	289,258,220
4.1 General economic, commercial and labour affairs	0	0	0	0	9,295,808	6,383,796	15,679,604
301 Prime Minister and Council of Minister's Office	0	0	0	0	33,472	75,330	108,802
330 Ministry of Commerce and Supply	0	0	0	0	900,360	1,310,107	2,210,467
352 Ministry of Cooperative and poverty Alleviation	0	0	0	0	513,596	400	513,996
365 Ministry of Federal Affairs and Local Development	0	0	0	0	6,977,566	4,804,080	11,781,646
371 Ministry of Labour and Employment	0	0	0	0	870,814	193,879	1,064,693
4.2 Agriculture, forestry, fishing and hunting	2,266,702	10,915,727	10,863,556	10,915,727	23,678,654	6,991,396	66,821,094
305 Ministry of Finance	0	0	0	0	1,200,000	0	1,200,000
312 Ministry of Agriculture Development	1,062,514	182,735	10,270,385	947,926	12,656,638	1,522,995	26,643,193
329 Ministry of Forestry and Soil Conservation	825,459	2,990,539	427,236	2,499,305	5,211,359	316,970	12,270,868
336 Ministry of Land Reforms and Management	0	0	0	0	3,200,819	1,056,862	4,257,681
352 Ministry of Cooperative and poverty Alleviation	0	0	0	0	481,499	74,280	555,779
357 Ministry of Irrigation	292,602	7,258,651	165,935	7,468,496	928,339	2,520,289	18,634,312
365 Ministry of Federal Affairs and Local Development	86,127	1,673,134	0	0	0	0	1,759,261
501 MOF Policy Financing	0	0	0	0	0	1,500,000	1,500,000
4.3 Fuel and energy	5,714,751	10,045,000	0	10,045,000	159,634	29,958,495	51,267,113
307 Ministry of Industry	16,431	220	0	0	13,283	82,980	112,914
308 Ministry of Energy	179,330	5,361,201	0	0	146,351	237,175	5,924,057
331 Ministry of Science Technology and Environment	5,518,990	27,812	0	0	0	0	5,546,802
501 MOF Policy Financing	0	0	0	10,045,000	0	29,638,340	39,683,340
4.4 Mining, manufacturing and construction	0	0	0	0	86,471	2,562,307	2,648,778
307 Ministry of Industry	0	0	0	0	70,939	26,460	97,399
337 Ministry of Physical Infrastructure and Transport	0	0	0	0	15,532	2,535,847	2,551,379
4.5 Transport	2,030	2,715,588	21,929	2,715,588	6,894,534	52,610,349	62,268,830
337 Ministry of Physical Infrastructure and Transport	2,030	24,400	17,454	2,367,681	6,315,601	37,043,096	45,770,262
347 Ministry of Urban Development	0	0	4,475	347,907	290,265	230,010	872,657

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
365 Ministry of Federal Affairs and Local Development	0	0	0	0	288,668	13,128,743	13,417,411
501 MOF Policy Financing	0	0	0	0	0	2,208,500	2,208,500
4.6 Communication	45,086	0	0	0	3,624,113	733,732	4,566,158
331 Ministry of Science Technology and Environment	45,086	163,227	0	0	256,605	152,564	617,482
358 Ministry of Information and Communications	0	0	0	0	3,367,508	311,168	3,678,676
501 MOF Policy Financing	0	0	0	0	0	270,000	270,000
4.7 Other industries	0	0	374,850	0	2,792,799	7,207,570	10,375,219
307 Ministry of Industry	0	0	0	0	2,219,835	1,857,059	4,076,894
312 Ministry of Agriculture Development	0	0	0	0	33,772	5,615	39,387
325 Ministry of Culture, Tourism and Civil Aviation	0	0	374,850	0	526,442	783,095	1,684,387
329 Ministry of Forestry and Soil Conservation	0	0	0	0	12,750	26,001	38,751
501 MOF Policy Financing	0	0	0	0	0	4,535,800	4,535,800
4.8 R Economic affairs	0	39,085,000	35,241,500	39,085,000	650,705	149,130	75,126,335
301 Prime Minister and Council of Minister's Office	0	0	0	0	8,098	1,200	9,298
307 Ministry of Industry	0	0	241,500	85,000	0	0	326,500
308 Ministry of Energy	0	0	0	0	602,169	850	603,019
357 Ministry of Irrigation	0	0	0	0	40,438	147,080	187,518
602 MOF Miscellaneous	0	0	35,000,000	39,000,000	0	0	74,000,000
4.9 Economic affairs n.e.c.	0	0	0	0	118,814	386,275	505,089
305 Ministry of Finance	0	0	0	0	118,814	66,075	184,889
501 MOF Policy Financing	0	0	0	0	0	320,200	320,200
05 ENVIRONMENTAL PROTECTION	1,767,648	3,890,018	47,200	1,440,287	2,161,646	5,851,013	15,157,812
5.1 Waste management	0	0	0	0	61,787	5,685,409	5,997,196
347 Ministry of Urban Development	0	0	0	0	61,787	144,441	206,228
501 MOF Policy Financing	0	250,000	0	0	0	5,540,968	5,790,968
5.2 Waste water management	0	1,237,650	11,728	1,237,650	89,650	0	1,339,028
347 Ministry of Urban Development	0	0	2,011	47,491	89,650	0	139,152
357 Ministry of Irrigation	0	0	9,717	1,190,159	0	0	1,199,876
5.5 R Environmental protection	0	0	0	0	20,043	7,020	2,027,063
329 Ministry of Forestry and Soil Conservation	0	0	0	0	20,043	7,020	27,063
501 MOF Policy Financing	0	2,000,000	0	0	0	0	2,000,000
5.6 Environmental protection n.e.c.	1,767,648	202,637	35,472	202,637	1,990,166	158,584	5,794,525
329 Ministry of Forestry and Soil Conservation	114,018	406,675	25,189	189,952	0	0	735,834

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
331 Ministry of Science Technology and Environment	1,420,463	602,627	0	0	225,442	138,436	2,386,968
347 Ministry of Urban Development	233,167	630,716	10,283	12,685	1,764,724	20,148	2,671,723
06 HOUSING AND COMMUNITY AMENITIES	1,260,565	12,406,727	1,048,296	1,081,568	2,664,450	8,526,267	26,987,873
6.1 Housing development	0	0	0	0	2,089,383	3,569,384	5,658,767
347 Ministry of Urban Development	0	0	0	0	2,089,383	2,984,314	5,073,697
501 MOF Policy Financing	0	0	0	0	0	585,070	585,070
6.2 Community development	0	1,081,568	1,048,296	1,081,568	316,998	775,178	3,222,040
329 Ministry of Forestry and Soil Conservation	0	0	64,585	104,886	0	0	169,471
347 Ministry of Urban Development	0	0	0	0	31,906	36,098	68,004
365 Ministry of Federal Affairs and Local Development	0	0	983,711	976,682	285,092	739,080	2,984,565
6.3 Water supply	1,260,565	0	0	0	173,196	2,755,093	16,595,581
347 Ministry of Urban Development	954,716	11,975,427	0	0	173,196	1,610,531	14,713,870
365 Ministry of Federal Affairs and Local Development	305,849	431,300	0	0	0	0	737,149
501 MOF Policy Financing	0	0	0	0	0	1,144,562	1,144,562
6.6 Housing and community amenities n.e.c.	0	0	0	0	84,873	1,426,612	1,511,485
365 Ministry of Federal Affairs and Local Development	0	0	0	0	84,873	1,426,612	1,511,485
07 HEALTH	0	0	100,000	0	37,820,145	3,418,503	41,338,648
7.1 Medical products, appliances and equipment	0	0	0	0	208,480	410,187	618,667
370 Ministry of Health and Population	0	0	0	0	208,480	410,187	618,667
7.2 Out-patient services	0	0	0	0	5,984,216	406,611	6,390,827
330 Ministry of Commerce and Supply	0	0	0	0	154,005	0	154,005
370 Ministry of Health and Population	0	0	0	0	5,830,211	406,611	6,236,822
7.3 Hospital services	0	0	0	0	11,855,297	426,395	12,281,692
314 Ministry of Home	0	0	0	0	420,105	184,359	604,464
345 Ministry of Defence	0	0	0	0	538,772	0	538,772
370 Ministry of Health and Population	0	0	0	0	7,396,420	242,036	7,638,456
601 MOF Staff Benefits and Retirement Benefits	0	0	0	0	3,500,000	0	3,500,000
7.4 Public health services	0	0	100,000	0	14,912,456	2,019,343	17,031,799
365 Ministry of Federal Affairs and Local Development	0	0	100,000	0	0	0	100,000
370 Ministry of Health and Population	0	0	0	0	14,912,456	2,019,343	16,931,799
7.5 R Health	0	0	0	0	4,859,696	155,967	5,015,663
370 Ministry of Health and Population	0	0	0	0	4,859,696	155,967	5,015,663

Description	Highly Relevant		Relevant		Neutral		Total
	Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
08 RECREATION,CULTURE AND RELIGION	0	0	0	0	4,010,388	725,762	4,736,150
8.1 Recreational and sporting services	0	0	0	0	1,851,364	2,506	1,853,870
343 Ministry of Youth and Sports	0	0	0	0	1,851,364	2,506	1,853,870
8.2 Cultural services	0	0	0	0	1,886,295	457,096	2,343,391
325 Ministry of Culture, Tourism and Civil Aviation	0	0	0	0	1,859,836	402,896	2,262,732
365 Ministry of Federal Affairs and Local Development	0	0	0	0	26,459	54,200	80,659
8.3 Broadcasting and publishing services	0	0	0	0	272,729	266,160	538,889
358 Ministry of Information and Communications	0	0	0	0	272,729	266,160	538,889
09 EDUCATION	666,851	158	0	0	97,807,157	168,660	98,642,826
9.1 Pre-primary and primary education	0	0	0	0	31,294,590	1,200	31,295,790
350 Ministry of Education	0	0	0	0	31,294,590	1,200	31,295,790
9.2 Secondary education	0	0	0	0	15,012,931	0	15,012,931
350 Ministry of Education	0	0	0	0	15,012,931	0	15,012,931
9.5 Education not definable by level	666,851	0	0	0	30,568,227	126,869	31,362,105
350 Ministry of Education	666,851	158	0	0	30,568,227	126,869	31,362,105
9.6 Subsidiary services to education	0	0	0	0	18,856,690	19,841	18,876,531
350 Ministry of Education	0	0	0	0	18,856,690	19,841	18,876,531
9.8 Education n.e.c.	0	0	0	0	2,074,719	20,750	2,095,469
350 Ministry of Education	0	0	0	0	2,074,719	20,750	2,095,469
10 SOCIAL PROTECTION	0	0	0	0	22,338,464	331,737	22,670,201
10.4 Family and children	0	0	0	0	3,371,934	4,750	3,376,684
365 Ministry of Federal Affairs and Local Development	0	0	0	0	3,083,837	4,750	3,088,587
370 Ministry of Health and Population	0	0	0	0	288,097	0	288,097
10.7 Social exclusion n.e.c.	0	0	0	0	16,750,738	33,806	16,784,544
301 Prime Minister and Council of Minister's Office	0	0	0	0	37,764	854	38,618
365 Ministry of Federal Affairs and Local Development	0	0	0	0	16,712,974	32,952	16,745,926
10.8 R Social protection	0	0	0	0	173,938	15,672	189,610
352 Ministry of Cooperative and poverty Alleviation	0	0	0	0	152,740	13,407	166,147
371 Ministry of Labour and Employment	0	0	0	0	21,198	2,265	23,463
10.9 Social protection n.e.c.	0	0	0	0	2,041,854	277,509	2,319,363
314 Ministry of Home	0	0	0	0	48,414	132,460	180,874
340 Ministry of Women, Children & Social Welfare	0	0	0	0	1,993,440	145,049	2,138,489

Code	Description	Highly Relevant		Relevant		Neutral		Total
		Recurrent	Capital and Financing	Recurrent	Capital and Financing	Recurrent	Capital and Financing	
	Total	11,940,960	34,425,268	47,697,331	65,283,170	424,628,084	235,494,071	819,468,884
	Grant Total	46,366,228		112,980,501		660,122,155		

	Description	Amount	Percent
1	Directly	46366228	5.66
2	Indirectly	112980501	13.79
3	Neutral	660122155	80.55

Grant / Subsidies Summary

Fiscal Year 2072/73

Annex -17
(Rs. in '000)

Heading	2070/71			2071/72			2072/73			
	Actual			Revised			Estimate			
	Recurrent Grant	Capital Grant	Total	Recurrent Grant	Capital Grant	Total	Recurrent Grant	Capital Grant	Total	
202	Constituent Assembly / Legislature - Parliament	15,00	0	15,00	20,00	0	20,00	0	0	0
204	Courts	3,74,15	30,13	4,04,28	3,94,36	1,21,64	5,16,00	4,50,00	50,00	5,00,00
208	Office of the Auditor General	1,21	0	1,21	2,04	0	2,04	2,40	0	2,40
301	Prime Minister and Council of Minister's Office	11,68,05	2,23,86,18	2,35,54,23	7,10,39,69	2,74,73,31	9,85,13,00	38,18,07	3,18,83,68	3,57,01,75
305	Ministry of Finance	40,58,38	2,57,50	43,15,88	99,86,83	0	99,86,83	2,66,62,78	0	2,66,62,78
307	Ministry of Industry	30,05,00	3,00,00	33,05,00	44,02,98	0	44,02,98	34,40,00	0	34,40,00
308	Ministry of Energy	0	48,98,85	48,98,85	81,11	2,07,61,06	2,08,42,17	0	60,00,00	60,00,00
311	Ministry of Law, Justice, Constituent Assembly and Parliamentary Affairs	1,87,50	0	1,87,50	1,91,08	0	1,91,08	1,76,50	1,75,00	3,51,50
312	Ministry of Agriculture Development	11,11,64,18	1,07,12,75	12,18,76,93	12,15,10,44	92,27,37	13,07,37,81	12,54,88,43	2,62,37,77	15,17,26,20
314	Ministry of Home	19,14,39	4,62,32	23,76,71	18,90,74	5,34,60	24,25,34	26,29,62	5,81,75	32,11,37
325	Ministry of Culture, Tourism and Civil Aviation	24,98,95	2,32,68,11	2,57,67,06	59,84,07	1,85,88,47	2,45,72,54	69,15,39	2,02,08,97	2,71,24,36
326	Ministry of Foreign Affairs	96,79	0	96,79	1,04,63	0	1,04,63	2,06,00	0	2,06,00
329	Ministry of Forestry and Soil Conservation	30,01,54	5,14,04	35,15,58	46,68,08	61,49,74	1,08,17,82	5,90,35	5,45,43	11,35,78
330	Ministry of Commerce and Supply	11,00	10,00,00	10,11,00	8,93	0	8,93	1,10	0	1,10
331	Ministry of Science Technology and Environment	45,63,35	3,15,70,72	3,61,34,07	89,97,64	3,93,03,78	4,83,01,42	78,29,54	5,00,46,88	5,78,76,42
336	Ministry of Land Reforms and Management	7,16	25,42,42	25,49,58	23,01,94	0	23,01,94	38,30,30	0	38,30,30
337	Ministry of Physical Infrastructure and Transport	1,62,00	3,98,38,00	4,00,00,00	2,67,19	4,50,33,34	4,53,00,53	2,50,00	4,37,41,54	4,39,91,54
340	Ministry of Women, Children & Social Welfare	30,70,89	15,14,11	45,85,00	36,14,70	8,86,88	45,01,58	45,97,79	10,54,00	56,51,79
343	Ministry of Youth and Sports	68,20,98	44,35,08	1,12,56,06	71,19,36	63,24,39	1,34,43,75	76,03,26	94,98,32	1,71,01,58
345	Ministry of Defence	5,00	0	5,00	32,67	0	32,67	40,62	0	40,62
347	Ministry of Urban Development	40,56,47	5,27,58,50	5,68,14,97	39,25,27	3,04,82,25	3,44,07,52	33,89,50	3,96,46,63	4,30,36,13
349	Ministry of Peace & Reconstruction	25,45,63	1,64,07,96	1,89,53,59	19,31,96	0	19,31,96	97,73,36	15,00,00	1,12,73,36
350	Ministry of Education	57,68,97,13	7,12,72,75	64,81,69,88	61,71,74,60	3,58,44,90	65,30,19,50	69,03,51,38	13,42,04,58	82,45,55,96
352	Ministry of Cooperative and poverty Alleviation	26,26,57	13,71,25	39,97,82	43,03,17	4,13,50	47,16,67	49,46,95	7,00,00	56,46,95
356	Ministry of General Administration	22,10,44	7,20,99	29,31,43	15,80,96	23,50,27	39,31,23	17,38,74	22,91,60	40,30,34
357	Ministry of Irrigation	7,27	3,10	10,37	7,27	0	7,27	17,50	1,50,00	1,67,50

Heading	2070/71			2071/72			2072/73			
	Actual			Revised			Estimate			
	Recurrent Grant	Capital Grant	Total	Recurrent Grant	Capital Grant	Total	Recurrent Grant	Capital Grant	Total	
358	Ministry of Information and Communications	39,59,06	5,12,00	44,71,06	43,53,34	8,92,05	52,45,39	42,31,30	11,40,00	53,71,30
365	Ministry of Federal Affairs and Local Development	6,11,05,11	19,41,87,56	25,52,92,67	9,75,93,73	17,72,16,05	27,48,09,78	14,34,41,87	20,11,07,65	34,45,49,52
370	Ministry of Health and Population	4,73,78,92	2,28,15,79	7,01,94,71	5,21,66,65	2,54,53,24	7,76,19,89	5,79,94,91	3,68,13,80	9,48,08,71
371	Ministry of Labour and Employment	6,12,00	0	6,12,00	11,71,10	0	11,71,10	1,38,10	0	1,38,10
601	MOF Staff Benefits and Retirement Benefits	4,83,00	0	4,83,00	0	0	0	0	0	0
602	MOF Miscellaneous	16,15,21	8,00	16,23,21	1,61,68,34	0	1,61,68,34	2,23,20,00	33,00,00,00	35,23,20,00
	Total Expenditure	84,56,22,33	50,37,88,11	1,34,94,10,44	1,04,29,94,87	44,70,56,84	1,49,00,51,71	1,13,28,75,76	93,75,77,60	2,07,04,53,36