

**An Integrated Financial Code, Classification and Explanation  
2074 B.S  
(Second Revision)**



**Government of Nepal  
Ministry of Finance  
Financial Comptroller General Office  
Anamnagar, Kathmandu  
[WWW.fcgo.gov.np](http://www.fcgo.gov.np)**

***Approved for the operation of economic transaction of three level of government pursuant to the federal structure.***

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**Integrated Financial Code, Classification and Explanation, 2074  
(Second Revision)  
(Date of approval by Financial Comptroller General: 2076/02/15)**

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**Government of Nepal  
Ministry of Finance  
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**Part- one**  
**Management of Budget and Office Code**

**1. The basis of financial code and classification and explanation and its system of implementation**

The constitution of Nepal has made provision for a separate treasury fund in all three levels of government (Federal, Province and Local), and accounting format for economic transaction as approved by the auditor general. Similarly, pursuant to the clause 32 of the inter-government financial management act, 2074, the responsibility of preparing integrated financial statement of all the three levels of government has been entrusted to the financial comptroller general office. Section 76 (2) of the local government operation act, 2074 provides for the responsibility of the local level to maintain the accounting of their transaction in the format approved by the auditor general on the recommendation of financial comptroller general office. This financial code, classification and explanation has been prepared taking into account the work detailing report approved by the Government of Nepal, and on the basis of scope of work and responsibility of the all three levels of government to be put into effect in the federal, provincial and local level. This financial code, classification and explanation is prepared based mainly on the Government Finance Statistics Manual, 2014 (GFSM, 2014) of the International Monetary Fund and made compatible with the Classification of Function of Government – COFOG for the operation of the treasury fund of the three levels of Government (Federal, Provincial and Local). The following is the overall format of the financial codes that comprise this financial code, classification and explanation: (Page 1)

**Structure**


The following matters have been primarily arranged in this financial code, classification and explanation:

- (a) The financial code, classification and explanation has been formed as the main basis of Planning, Budgeting, Accounting and Reporting to use for the comprehensive economic analysis. Similarly, the administrative, objective and the source of income and expenditure have been arranged in the necessary codes,
- (b) With a view to orient the present cash basis government accounting and reporting system gradually towards accrual basis, the provision of assets and liability has been incorporated.
- (c) In view of the need to maintain uniformity in the budget sub-head and/including office codes of the federal, provincial and local level, the entity-wise budget code and office code of the government of all levels has been determined.

- (d) As there is no provision for departmental code conforming to the organizational structure of Nepal in the prevailing budget Code (budget sub-head) of the government; however, considering the felt need to have accounting and reporting in like manner, the department code has also been incorporated keeping in view the same purpose.
- (e) In order to maintain uniformity among the budget codes of the federal, provincial and local Government, separate codes have been assigned for the concerned province, district and local level and the offices under them based on the specific standard.
- (f) The codes for revenue and expenditure have been determined to maintain uniformity in each level of government (not to be separable between one entity and another) and to facilitate the reconciliation of the financial Report of different levels.
- (g) The classification and explanation of financial code has been made on the basis of the prevailing provision of the constitution, GFSM, 2014 and existing classification and explanation, for making clear the meaning and purpose of each budget code and financial code.
- (h) In view of the possibility of now undeclared/unidentified but deemed to be necessary and provisioned in future any codes of income and expenditure headings, the necessary blank spaces have been incorporated to provide the probable codes for such situation.

Integrated financial code, classification and explanation, 2074 was approved by the respected auditor general pursuant to the decision made on 01/07/2074. In context to the implementation of federalism, submitted for refinement based on recommendations of the National Natural Resources and Finance Commission, the recommendation made by the International Monetary Fund in its mission of February 2019, the need to add new codes on the existing situation of assets and liabilities, and including the recommendation of other stake holders, it was approved by the respected auditor general on 2076/02/15.

While using the code for revenue expenditure, capital assets and liability in this integrated financial code classification and explanation accounting, the last 3 zero digits of the code are considered the base head; the last 2 zero digits of the code, the main head; last one zero digit of the code, the head, and the remaining other heads, sub-head. Additionally, in the general sense the head also means base head, main head and sub-head. In these heads, the receipt and expenditure of revenue shall be recorded in the following manner:

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1. In this classification system, the number starting with 1 shall connote revenue, the number starting with 2 current expenditures, the number starting with 3 assets and liability (Capital expenditure – 31, assets – 32 and liability – 33), and the Code starting with 6 shall connote the balance of assets and liability.
2. Cash can be deposited only in the Revenue sub-head. For example: 1111, 11415, etc.,
3. The expenditure can only be recorded in the expenditure sub-head. For example, 21111, 22613, etc.,
4. The deposit of revenue and expenditure made cannot be recorded in the base head, main head and head. But, the account can be integrated.
5. The revenue that is to be apportioned should be collected in code from 33311 to 33391 and deposited in apportion able fund as financial liability. The amount collected in the apportion able fund upon allocation and received by the government of the concerned level shall be credited by the concerned entities under the revenue head after the allocation.

### **1.1 Budget Code of Government of Nepal**

For the purpose of the management of Nepal Government budget, the following grant code and entity wise code have been determined for the federal, provincial and local level.

**A. Government of Nepal**

Description	Start Code	Entity Code	Department Code	Program Code	To be assigned Budget sub-head	Remarks
	(1 digit)	(2 digits)	(2digits)	(3digits )	(8 digits)	
Head of State/Province						
President and Vice-President	1					
President	1	01	00	001	10100001	
Vice-President	1	02	00	001	10200001	
Province Chief		03				
Province Chief Province No.1	1	03	00	001	10300001	
Province Chief Province No.2	1	03	00	002	10300002	
Province Chief Province No.3	1	03	00	003	10300003	

Province Chief Province No.4	1	03	00	004	10300004	
Province Chief Province No.5	1	03	00	005	10300005	
Province Chief Province No.6	1	03	00	006	10300006	
Province Chief Province No.7	1	03	00	007	10300007	
To be added after the additional Province is added						
<b>Constitutional Bodies</b>	<b>2</b>					
Federal Parliament	2	02	00	001	20200001	
Court	2	04	00	001	20400001	
Commission for the Investigation of Abuse of Authority	2	06	00	001	20600001	
Office of the Auditor General	2	08	00	001	20800001	
Public Service Commission	2	10	00	001	21000001	
Election Commission	2	12	00	001	21200001	
National Human Right Commission	2	14	00	001	21400001	
Judicial Council	2	18	00	001	21800001	
National Natural Resources and Finance Commission	2	20	00	001	22000001	
National Women Commission	2	22	00	001	22200001	
National Dalit Commission	2	24	00	001	22400001	
National Inclusion Commission	2	26	00	001	22600001	
Adibasi Janajati Commission	2	28	00	001	22800001	

Madhesi Commission	2	30	00	001	23000001	
Tharu Commission	2	32	00	001	23200001	
Muslim Commission	2	34	00	001	23400001	
To be gradually added likewise as other constitutional commissions are constituted						

	Start Code	Entity Code	Department Code	Program Code	To be assigned Budget sub-head	Remarks
	(1 digit)	(2 digits)	Description	(3digits )	(8 digits)	
Executive Bodies (Office of the Prime Minister and Other Ministries)						
Office of the Prime Minister and Council of Ministers	3	01	00	011	30100011	
Ministry of Finance	3	05	00	011	30500011	
Financial Comptroller General Office	3	05	01	011	30501011	
Public Enterprise Directive Board	3	05	31	011	30531011	
The code allocated to the existing Ministry to be maintained as it is ( On the basis of the budget book)						
New Code to be gradually made available for new Entities						
<b>Financial System and Payment of Loan</b>	<b>5</b>	<b>01</b>	<b>05</b>	<b>000</b>	<b>50105000</b>	
Ministry of Finance, Financial System	5	01	05	101	50105101	
Ministry of Finance, Financial System: Entities under other Ministries. For example: Nepal Civil Aviation Authority	5	01	25	101	50125101	
Additional codes need to be gradually added for other heads under the financial system						
<b>Internal debt (Principal and Interest) Payment.</b>	<b>5</b>	<b>02</b>	<b>01</b>	<b>000</b>	<b>50201000</b>	
National Saving Scheme I/Bill interest Payment	5	02	01	001	50201001	
Development debt: Interest Payment	5	02	01	002	50201002	
Treasury Bill Interest Payment	5	02	01	003	50201003	

National Debt Commission	5	02	01	004	50201004	
Foreign Debt ( Principal and Interest Payment, Multilateral)	5	03	01	000	50301000	
Asian Development Bank Interest Payment	5	03	01	001	50301001	
International Development Agency, Interest Payment	5	03	01	002	50301002	
OPEC Interest Payment	5	03	01	003	50301003	
European Economic Community, Interest Payment	5	03	01	004	50301004	
International Agriculture Development Fund, Interest Payment	5	03	01	005	50301005	
NORDIC Development Fund, Interest Payment	5	03	01	006	50301006	
European Investment Bank, Interest Payment	5	03	01	007	50301007	

Description	First Code	Bodies Signal	Department Code	Program Code	Budget Subhead to be assigned	Remarks
	(1 digit)	(2 digits)	(2 digits)	3 (digits)	(8 digits)	
Foreign Debt (Principal and interest Payment, Bilateral)	5	04	01	000	5401000	
Japanese Debt, Interest Payment since 1988	5	04	01	002	50401002	
Kuwati Debt, Interest Payment	5	04	01	003	50401003	
Saudi Fund Interest Payment	5	04	01	004	50401004	
French Debt, Interest Payment	5	04	01	005	50401005	
Additional Arrangement Interest Payment	5	04	01	010	50401010	
As required, additional code shall be assigned to the ministry/entities or department whose budget has been sanctioned, by using the code of the concerned entities						
Miscellaneous( Finance Budget Employees on Miscellaneous side)	6	01	00	000	60100000	
Ministry of Finance - Employees allowances/facilities and facilities for the retired employees.	6	01	00	010	60100010	
Pension	6	01	00	011	60100011	
Gratitude	6	01	00	012	60100012	
Accumulated Leave	6	01	00	013	60100013	
Dead Employee Support	6	01	00	014	60100014	
Employees Facilities/Allowances	6	01	00	015	60100015	
Medical Allowance	6	01	00	016	60100016	
Ministry of Finance-Miscellaneous	6	02	00	000	60200000	

Ministry of Finance –amount to be paid by decision or order	6	02	00	001	60200001	
Travel Expenses of important persons	6	02	00	011	60200011	
Travel Expenses of Delegation	6	02	00	012	60200012	
Guest Welcome Expenses	6	02	00	013	60200013	
Compensation/Indemnity	6	02	00	014	60200014	
Financial Assistance	6	02	00	015	60200015	
Customs Refund	6	02	00	016	60200016	
Tax Refund	6	02	00	017	60200017	
Other Refund	6	02	00	018	60200018	
Building Purchase, Construction Improvement	6	02	00	019	60200019	
Physical Facility	6	02	00	020	60200020	
Fee and other Payment	6	02	00	021	60200021	
Contingency in General Administration	6	02	00	022	60200022	
Natural Disaster Relief and Rehabilitation	6	02	00	024	60200024	
Contingency in Development Program	6	02	00	025	60200025	
Federal Structure Infrastructure Development Program	6	02	00	026	60200026	
Province and Local Level Grant	6	02	00	027	60200027	

Description	First Code	Entity Code	Department Code	Program Code	Budget Subhead to be assigned	Remark
	(1 digit)	(2 digits)	(2 digits)	(3 digit s)	(8 digits)	
Incomplete Project Implementation Program	6	02	00	028	60200028	

Apart from the prevailing Finance Miscellaneous other heads if required to be added should be added serially

**B. Sub Head to be assigned for the budget of Provincial Government**

Description	Province Grant Code	Ministry Code	Program Code	Province Code	Budget Subhead to be assigned	Remarks
	(3 digits)	(2 digits)	(2 digits)	(1 digit)	(8 digits)	
Provincial Government						
Code 701 of three digit shall be assigned to arrange for all types of amount going to the provincial government from the federal government	701					

Code 00 shall be assigned for the ministry		00			
Code 01 shall be assigned to the program going to every provincial government, and this code is assigned to the budget going to the provincial government, as well.			01		
Province code of 1 digit to be given from 1 to 7				1	
For Province No. 1				1	70100011
For Province No.2				2	70100012
For Province No.3				3	70100013
For Province No.4				4	70100014
For Province No.5				5	70100015
For Province No.6				6	70100016
For Province No.7				7	70100017

- The cash released to provincial government from Government of Nepal shall be made available by including it in the code specified for the provincial government
- The provincial government shall, while assigning budget code and office code for the different entities, assign the same as maintained by the Government of Nepal

### C. Budget Sub-head to be assigned by Local Level

Description	Development Grant Code	Province Code	Program Code	Budget Sub-head to be assigned	Remarks
	(3 digits)	(2digits)	(3 digits)	(8 digits)	
Local Level					
To manage all types of Budget released to local level from the federal Government the Code of 3 digits (801) shall be assigned	801				
A code of 2 digits of the concerned province shall be assigned to every local level (For the local level under province no.1 it shall be 01, for the local level under the province no. 2, it shall be 02. This same code shall be respectively assigned to other local level). ( For example, code 01 shall be assigned to local level under the Sankhuwashabha District)		01			
According to the level of the local level, different codes of 3 digits shall be assigned to the metropolitan city, sub-metropolitan city, municipality and rural municipality. The same code shall be serially added.					
Metropolitan	011.030		030		
Sub-Metropolitan	031.099		099		

Municipality	101.300			101		
Rural Municipality	301.800			301		
		01	01	301	80101301	

- The Local Level shall, while managing sub-code of budget under them, do in the following manner: -
  - (a) For the expenditure to be borne by the local level itself, 3-digit budget code shall be added to the local level code in the budget sub-head.
  - (b) For the expenditure to be made by the office of the local level, the code shall start from budget 101 by adding more digits to it.
  - (c) For the ward office, the number starts from 201 and other digits shall be gradually added to the existent number of wards.
  - (d) Besides this, for other purpose more digits shall be gradually added to the code after 301 respectively.
- The amount going to every local level from the federal and provincial government shall be made available by including it in the code assigned to the concerned local level.

## 1.2 The Office Code of the expenditure units of Government of Nepal

While assigning the office code for fund receipt and expenditure units of Government of Nepal, it shall be done as follows:

- (a) The office/entity shall have its code added to the initial code assigned to the concerned ministry/entity, under which they fall,
- (b) Thereafter, the two digits' code shall be assigned to the office/unit which comes under the concerned ministry/unit,
- (c) In the third series, the two-digit code assigned to indicate the department under which it falls, shall be assigned,
- (d) In the fourth series, the two digits given to the district under which the entity lies shall be assigned (Section 1.1.9)
- (e) In the fifth series, the central entities/department lying under this district and the offices lying under them shall have the digit beginning from 01 added respectively.
- (f) The initial code to the office code shall be added in series to arrive at a 9 digits' code for use as office code.
- (g) A code already assigned to an office lying in the district shall not be reassigned to a new office even if the former office is closed.

### Example:

Description	Start Code (1 digit)	Ministry Code (2 digits)	Department Code (2 digits)	District Code (2 digits)	Expenditure making Office/Entity Code (2 digits)	To be assigned Office Code (9 digits)
District Treasury Controller Office, Sankhuwasabha	3	05	01	04	01	305010401

What number of office is the expenditure making office under the said Ministry/Entity under the district? That to be added respectively.

### 1.3 Office Code of Province Government, Ministry/Offices Under Entities

- The provincial government shall use the code made available by the federal government for its purpose.
- The provincial government shall use the codes for the units/offices under it as follows:

Description	Start Code (1 digit)	Ministry Code (2 digits)	Department Code (2 digits)	District Code (2 digits)	Spending Office/Entity Code (2 digits)	Province Code (1 digit)	Budget Code to be assigned to the Office (10 digits)
The code shall begin from the initial code assigned to the ministry /entities under which the office/entities falls (The executive entities to begin from 3) same as the federal government have used)	3						
The two-digit ministry code shall be allocated to indicate the ministry/entity under which the office falls.		05					
Two digit department code shall be assigned and serially added.			00				
Code shall be assigned to the district specified by the government ( 01-77) e.g. 32 for Makwanpur				32			
Two-digit code shall be assigned to the spending unit, under the ministry. In each district from 01 to be serially added ( 01.99)					01		

For the spending unit 1 no. Province code to be assigned (1-7)

3

For example: For the ministry of finance of province 3, the code to be assigned (provincial ministry of finance, if it lies in 32 no. district)

3                      05                      00                      32                      01                      3                      3050032013

- The initial number of the expenditure code of all entities under the provincial government shall begin, same as the Government of Nepal, from 2,3,5,6.
- Code of the ministry under the province of the same nature (for the purpose of maintaining uniformity) shall be maintained similar to the ministry of Nepal Government)
- The code of 2 digits shall be made available for the code of the departments/ concerned offices lying under the provincial ministry.
- The provincial ministry shall have to use the local level code as made available by Government of Nepal for the local level under it (province). For example, the code 8010104011 shall be used for the Khandbari Municipality of Sankhuwasabha.

### 1.4 Office Codes for Local level

Description	First Code (3 digits)	Provincial Code (2 digits)	District Code (2 digits)	Code of spending Local level (2 digits)	Province Code (1 digit)	To be Maintained Office code Budget (10 digits)
The initial code to indicate local level	801					

Province code of two digit shall be assigned to this local level lying under a province. 01

The district code of two digit assigned by Government of Nepal shall be provided. 04

The code of two digits shall be assigned to the expenditure making local level. 01

The code begins from 01 and go on adding serially in every district(01.99)

For the expenditure making local level province code of no. 1 shall be assigned 1

For example, the office code for Khandbari Municipality of Sankhuwashabha District. 801 01 04 01 1 801010401  
1

- All level of the local level should use the code made available to local level by federal level as the code for its office code. For example, the code no. 8010104011 has been assigned to the Sankhuwashava Municipality.
- While determining the order of local level, the order for the metropolitan city, Sum-metropolitan City, municipality and rural municipality lying within the district have been assigned. While determining the order of local level lying within the district alphabetical order of the name has been taken as base. If any new local levels are added in the district, the order of concerned local level has to be gradually increased.

### 1.5 Code denoting the nature of Expenditure

- The following digit shall be included at the end of the budget code for the classification of expenditure accruing to its usefulness. This provision shall apply in the case of three levels: federal, provincial and local level.

Types of Expenditure	code	System	9-digit Budget code to be assigned
Current	3		Prevailing .....3
Capital	4		Prevailing .....4
Financial System	5		Prevailing .....5

#### Inter-Government

Transfer 7 ..... 7

- As the amount going to the provincial and local level from the federal government cannot be grant in any one of the current, capital, financial system and the economic budget, such expenditure shall be denoted by 7 digits. Accordingly, the province as well as the local level shall mention the current, capital, financial, system and inter-government head in the budget book as overall/extensive sector.

### 1.6 Donor Agency Code

1.7 To indicate the donor agency, the code assigned for the following internal and foreign donor agency need to be shall be used. If new donor agency has to be added, that donor agency shall be included in this structure and by assigning suitable code for it.

#### A. Domestic

Description	First Level Code (1 digit)	Second Level Code ( 1 digit)	Third Level (2 digits)	Fourth Level Entity Sequence (3 digits)	Code to be Assign (7 digits)
<b>Internal:</b>	1				
<b>Federal:</b>		1			
Nepal Government			00	001	
					1100001
<b>Province:</b>		2			
Provincial Government 1					
Provincial Government 2					
Provincial Government 3			00	001	1200001
Provincial Government 4					
Provincial Government 5					
Provincial Government 6			00	001	1200002
Provincial Government 7					
			00	001	1200003
			00	001	1200004
			00	001	1200005
			00	001	1200006
			00	001	1200007
<b>Local Level:</b>		3	00		
While assigning code for third and fourth level of local level, it is assigned as mentioned in the Annexed 1 : five digit code has been determined by adding together the district code (no. 2) of the code of concerned local level, and the level code (no.1), and the order (no. 2)					

				<b>District</b>	<b>Level and Order</b>	
<b>For Example</b>						
-Khandbari Municipality, Sankhuwashabha	1	3	04	401		1304401
Janakpur Sub- Metropolitan City, Dhanusha	1	3	17	301		1317301
- Kathmandu Metropolitan City	1	3	35	201		1335201
- Lekam Rural Municipality, Darchula	1	3	73	506		1373506
<b>Other Internal Resources:</b>						
<b>Nepal Rastra Bank</b>		4				
<b>Other Banks and Financial Institution</b>			00	001		1400001
<b>Other organized entities</b>			00	002		1400002
<b>Others</b>			00	003		1400003
			00	044		1400004

## B. Foreign

Description	First Level Code (1 digit)	Second Level Code (1 digit)	Third Level Entity Code (2 digits)	Fourth Level Code (3 digits)	Code to be assigned (7 digits)
Foreign	2				
Multi-lateral		1			
ADB			01		
ADB				001	2101001
JFPR				002	2101002
ADB United Fund				003	2101003
<b>World Bank</b>			03		
IDA				001	2103001
World Bank-GEF				002	2103002
World Bank-				003	2103003
				004	2103004
				005	2103005
			<b>04</b>		
				001	2104001
			<b>05</b>		
				001	2105001
			<b>06</b>		
Description	First Level Code (1 digit)	Second Level Code (1 digit)	Third Level Entity Code (2 digits)	Fourth Level Code (3 digits)	Code to be Assigned (7 digits)
NFD				<b>001</b>	2106001
<b>OFID</b>			<b>07</b>		
OFID				<b>001</b>	2107001
<b>SAARC Fund</b>			<b>08</b>		
SAARC Fund				<b>001</b>	2108001

UN	09	
<u>UN</u>		001 2109001
UNDP		002 2109002
UNDPF		004 2109004
UNEP		006 2109006
UNESCO		007 2109007
UNFPA		008 2109008
UNOCHA		009 2109009
UNHCR		010 2109010
UNICEF		011 2109011
UNMIN		012 2109012
UN AIDS		013 2109013
UN Women		014 2109014
UNSCAP		015 2109015
UPU		016 2109016
UN HABITAT		017 2109017
UN-GEF		018 2109018
IOM		019 2109019
ILO		020 2109020
FAO		021 2109021
OHCHR		022 2109022
UNODC		023 2109023
WHO		024 2109024
WFP		025 2109025
UN AFCC		026 2109026
<b>IFAD</b>	<b>10</b>	
IFAD		001 2110001
<b>Rockefeller</b>	<b>11</b>	
Rockefeller		001 2110001
The Union, North America		011 2111011
SSDP		021 2111021

AIB 031 2111031

Description	First Level Code (1 digit)	Second Level Code (1 digit) 2	Third Level Entity Code (2 digits)	Fourth Level Code (3 digits)	Code to be Assigned (7 digits)
<b>Bilateral</b>					
<b>Australia</b>			<b>01</b>		
Australia				<b>001</b>	2201001
US Aid				<b>002</b>	2201002
<b>Austria</b>			<b>02</b>		
Austria				<b>001</b>	2202001
<b>Brazil</b>			<b>04</b>		
Brazil				<b>001</b>	2204001
<b>Belgium</b>			<b>05</b>		
Belgium				<b>001</b>	2205001
<b>Canada</b>			<b>06</b>		
Canada				<b>001</b>	2206001
Canada – CEDA				<b>002</b>	2206002
<b>China</b>			<b>07</b>		
China				<b>001</b>	2207001
China – Axim Bank				<b>002</b>	2207002
<b>Denmark</b>			<b>08</b>		
Demark				<b>001</b>	2208001
Denmark – Peace Fund				<b>002</b>	2208002
Demark-Mutual Fund				<b>003</b>	2208003
<b>Finland</b>			<b>09</b>		
Finland				<b>001</b>	2209001
Finland-Peace Fund				<b>002</b>	2209002
Finland – Mutual Fund				<b>003</b>	2209003
<b>France</b>			<b>10</b>		
France				<b>001</b>	2210001
<b>Germany</b>			<b>11</b>		

Germany				<b>001</b>	2211001
Germany-GIZ				<b>002</b>	2211002
Germany-KFW				<b>003</b>	2211003
Germany-Peace Fund				<b>004</b>	2211004
<b>GREECE</b>			<b>12</b>		
GREECE				<b>001</b>	2212001
India			<b>14</b>		
India				<b>001</b>	2214001
India-AXIM Bank				<b>002</b>	2214002
<b>Italy</b>			<b>15</b>		
Italy				<b>001</b>	2215001

Description	First Level Code (1 digit)	Second Level Code (1 digit)	Third Level Entity Code (2 digits)	Fourth Level Code (3 digits)	Code to be Assigned (7 digits)
<b>Japan</b>			<b>16</b>		
Japan				<b>001</b>	2216001
Japan-JAICA				<b>002</b>	2216002
Japan-JBIC				<b>003</b>	2216003
Japan-DRF				<b>004</b>	2216004
Japan-KR 1				<b>006</b>	2216006
Japan-KR 2				<b>007</b>	2216007
Japan-NPG				<b>008</b>	2210668
Japan-KR				<b>009</b>	2216009
<b>Korea</b>			<b>17</b>		
Korea				<b>001</b>	2217001
Korea-KOICA				<b>002</b>	2217002
Korea – AXIM Bank				<b>003</b>	2217003
<b>Kuwait Fund</b>			<b>18</b>		
Kuwait Fund				<b>001</b>	2218001
<b>Luxemburg</b>			<b>19</b>		

Luxemburg				<b>001</b>	2219001
<b>Netherland</b>		<b>20</b>			
Netherland				<b>001</b>	2220001
Netherland SNV				<b>002</b>	2220002
NSL				<b>003</b>	2220003
Netherland Cell Company				<b>004</b>	2220004
<b>New Zealand</b>		<b>21</b>			
New Zealand				<b>001</b>	2221001
<b>Norway</b>		<b>22</b>			
Norway				<b>001</b>	2222001
NORAD				<b>002</b>	2222002
Norway-Peace Fund				<b>003</b>	2222003
Norway-Mutual Fund				<b>004</b>	2222004
<b>Switzerland</b>		<b>23</b>			2223001
Switzerland				<b>001</b>	2223002
Switzerland-SDC				<b>002</b>	2223003
Switzerland-HELVITAS				<b>003</b>	2223004
Switzerland-Peace Fund				<b>004</b>	2223005
Switzerland/DFID/EU				<b>005</b>	
<b>Sweden</b>		<b>24</b>			2224001
Sweden				<b>001</b>	

<b>Description</b>	<b>First Level Code (1 digit)</b>	<b>Second Level Code (1 digit)</b>	<b>Third Level Entity Code (2 digits)</b>	<b>Fourth Level Code (3 digits)</b>	<b>Code to be Assigned (7 digits)</b>
<b>Saudi Development Fund</b>			<b>25</b>		
Saudi Fund				<b>001</b>	2225001
<b>Britain</b>			<b>26</b>		
Britain				<b>001</b>	2226001
Britain-Peace Fund				<b>002</b>	2226002
Britain – DRF				<b>003</b>	2226003
Britain-Mutual Fund				<b>004</b>	2226004

USA	27		
USAID		001	2227001
Concerned USA		002	2227002
MCA		003	2227003
HRI		004	2227004
<b>SSRP</b>	<b>28</b>		
SSRP			2228001
<b>European Union</b>	<b>29</b>		
European Union		001	2229001
European Union –Peace Fund		002	2229002
European Union-Mutual Fund		003	2229003
European Investment Bank		004	2229004
Other	3		
JEFMAT	01		
JEFMAT		001	2301001
Reconstruction Mutual Fund		002	2301002
JEFMAT-Save the Children		003	2301003
<b>Plan International</b>	<b>02</b>		
Plan International		001	2302001
<b>CARE Nepal</b>	<b>03</b>		
CARE Nepal		001	2303001
<b>AIT</b>	<b>04</b>		
AIT		001	2304001
<b>GABHI</b>	<b>05</b>		
GABHI		001	2305001
GABHI-Mutual Fund		002	2305002
<b>CIF</b>	<b>06</b>		
CIF		001	2306001
<b>GAFSP</b>	<b>07</b>		
GAFSP		001	2307001

<b>Description</b>	<b>First Level Code (1 digit)</b>	<b>Second Level Code (1 digit)</b>	<b>Third Level Entity Code (2 digits)</b>	<b>Fourth Level Code (3 digits)</b>	<b>Code to be Assigned (7 digits)</b>
<b>Save the Children</b>			<b>08</b>		
Save the Children				<b>001</b>	2308001
<b>Italian Research Council</b>			<b>09</b>		
Italian Research Council				<b>001</b>	2309001
<b>American Bar Association</b>			<b>10</b>		
American Bar Association				<b>001</b>	2310001
<b>International Federation for Election System</b>			<b>11</b>		
International Federation for Election System				<b>001</b>	2311001
<b>International Institute for Democracy and Electoral Assistance</b>			<b>12</b>		
International Institute for Democracy and Electoral Assistance				<b>001</b>	2312001
<b>Asian Foundation</b>			<b>13</b>		
Asian Foundation				<b>001</b>	2313001
<b>EIF</b>			<b>14</b>		
EIF				<b>001</b>	2314001
<b>CEC</b>			<b>15</b>		
CEC				<b>001</b>	2315001
<b>Donor's Mutual Fund</b>			<b>16</b>		
Donor's Mutual Fund				<b>001</b>	2316001
<b>EFA</b>			<b>17</b>		
EFA				<b>001</b>	2317001
<b>One Heart Worldwide</b>			<b>18</b>		
One Heart Worldwide				<b>001</b>	2318001
<b>IPASS IEANIS</b>			<b>19</b>		
IPASS IEANIS				<b>001</b>	2319001

Asian African Institute Hamburg University <b>Haifer Project</b> <b>International in Nepal</b>	<b>20</b>	<b>011</b>	2319011
Haifer Project International in Nepal		<b>001</b>	2320001

### 1.7 Mode of Receipt/Payment

S.N.	Mode of Receipt/Payment	Grant Code
1	Cash(Internal Source)	01
2	Internal Grant	10
	Equalization Grant	11
	Conditional Grant	12
	Complementary Grant	13
	Special Grant	14
	Direct Payment	15
	Assistance in Kind	16
	Other Grant (Including the Labor Participation)	17
3	<b>Foreign Grant</b>	30
	Cash Grant	31
	Direct Payment of Grant	32
	Refund Grant	33
	Assistance in Kind	34
4	<b>Foreign Debt</b>	40
	Cash Debt	41
	Direct Payment Debt	42
	Refundable Debt	43

### 1.8 Service of Budget and Functional Classification

To analyze the usefulness of the scope of the government's budget and its effect, mapping has to be done at the level of functional classification activities based on COFOG, as follows.

<u>Code</u>	<u>Name of Functional Classification</u>
<b>701</b>	<b>General Public Service</b>
	7011 Executive and legislative organs, financial and fiscal affairs, external affairs

7012 Foreign Economic Aid  
7013 General Services  
7014 Basic Research  
7015 Research and Development General Public Service  
7016 General Public Service that are not elsewhere classified  
7017 Public Debt Transaction  
7018 Transfer of a General character between Different Level of Government

**702 Defense**

7021 Military Defense  
7022 Civil Defense  
7023 Foreign Military Aid  
7024 Research and Development Defense  
7025 Defense not elsewhere Classified

**703 Public order and safety**

7031 Police Services  
7032 Fire Protection Services  
7033 Courts  
7034 Prisons  
7035 Public Order and Safety  
7036 Public Order and Safety Not Elsewhere Classified

**704 Economic Affairs**

7041 General Economic Commercial and Labor Affairs  
7042 Agriculture, Forestry, Fishing and Hunting  
7043 Fuel and Energy  
7044 Mining, Manufacturing and Construction  
7045 Transport  
7046 Communication  
7047 Other Industries  
7048 Research and Development – Economic Affairs  
7049 Economic Affairs – Not Elsewhere Classified

705	<b>Environmental Protection</b>	
	7051	Waste Management
	7052	Waste Water Management
	7053	Pollution Minimization/Reduction
	7054	Protection of Biodiversity and Landscape
	7055	Research and Development Environmental Protection
	7056	Environmental Protection – Not Elsewhere Classified
<b>706</b>	<b>Housing and Community Amenities</b>	
	7061	Housing Development
	7062	Community Development
	7063	Drinking Water
	7064	Street Lighting
	7065	Housing and Community Amenities
	7066	Housing and Community Amenities –Not Elsewhere Classified
<b>707</b>	<b>Health</b>	
	7071	Medical Products, Appliances & Equipment
	7072	Outpatient Services
	7073	Hospital Services
	7074	Public Health Services
	7075	Research and Development Health Services
	7076	Health – Not Elsewhere classified
<b>708</b>	<b>Recreation, Culture and Religion</b>	
	7081	Recreational and sporting Services
	7082	Cultural Services
	7083	Broadcasting and Publishing Services
	7084	Religious and Other community services
	7085	Research and Development, Cultural and Religious
	7086	Recreation, Cultural and Religion, Not Elsewhere classified
<b>709</b>	<b>Education</b>	
	7091	Pre-Primary and Primary Education
	7092	Secondary Education

7094	Bachelor's Level Education
7095	Education Not Definable by Level (informal Education)
7096	Subsidiary Services to Education
7097	Research Department Education
7098	Education – Not Elsewhere Classified

**710 Social Security**

7101	Disability and Sickness
7102	Senior Citizen
7103	Survivors
7104	Family and Infant Welfare
7105	Unemployment
7106	Housing
7107	Social Exclusion
7108	Social Security – Research and Development
7109	Social Security – Not Elsewhere classified

### 1.9 Province and District Code

1.10 While assigning Province and District code it shall be done as mentioned in the Annex- 4 of the constitution in the same as follows:

District	Pradesh Code	District Code	District	Pradesh Code	District Code
Taplejung	01	01	Manang	04	40
Panchthar	01	02	Mustang	04	41
Illam	01	03	Parbat	04	42
Sankhuwasabha	01	04	Syangja	04	43
Tehrathum	01	05	Myagdi	04	44
Dhankuta	01	06	Baglung	04	45
Bhojpur	01	07	Nawalpur	04	46
Khotang	01	08	Nawaparasi	05	47
Solukhumbu	01	09	Rupandehi	05	48
Okhaldhunga	01	10	Kapilbastu	05	49
Udaypur	01	11	Palpa	05	50
Jhapa	01	12	Arghakhachi	05	51
Morang	01	13	Gulmi	05	52
Sunsari	01	14	Rukumkot	05	53
Saptari	01	15	Rolpa	05	54
Siraha	02	16	Pyuthan	05	55
Dhanusha	02	17	Dang	05	56
Mahottari	02	18	Banke	05	57
Sarlahi	02	19	Bardiya	05	58
Rautahat	02	20	Rukum	06	59
Bara	02	21	Salyan	06	60
Parsa	02	22	Dolpa	06	61
Dolakha	03	23	Jumla	06	62
Ramechhap	03	24	Mugu	06	63
Sindhuli	03	25	Humla	06	64
Kavrepalanchowk	03	26	Kalikot	06	65
Sindhupalchowk	03	27	Jajarkot	06	66
Rasuwa	03	28	Dailekh	06	67
Nuwakot	03	29	Surkhet	06	68
Dhading	03	30	Bajura	07	69
Chitwan	03	31	Bajhyang	07	70
Makwanpur	03	32	Doti	07	71
Bhaktapur	03	33	Accham	07	72
Lalitpur	03	34	Darchula	07	73
Kathmandu	03	35	Baitadi	07	74
Gorkha	04	36	Dadeldhura	07	75
Lamjung	04	37	Kanchanpur	07	76
Tanahu	04	38	Kailali	07	77
Kaski	04	39			

## Part 2

### 2.1 Revenue Code, Classification and Explanation

The Tax, Grant and Other Receipt for the Government of three level are mentioned in this Part.

Revenue Code	Revenue Base Head, Main Head, Head and Sub-Head	Old Code	Explanation	Applicable Level		
				Federal	Province	Local
10000	Revenue and Grant	10000	This includes both the revenue and grant to be received for collection in the treasury fund.	V	v	v
11000	Tax	11000	This includes the tax on the income of firm and individual. Cash cannot be deposited in this basic head	V	v	V
11100	Taxes on Income, Profits and Capital Gains	11100	This includes the amount for the income, profits and capital gains. Amount cannot be deposited in this head.	V	v	
11110	<b>Tax applicable to the income of Sole firm and Personal Income</b>	<b>11110</b>	<b>This includes the tax applicable to the income of sole firm and individual. Amount cannot be deposited in this head.</b>	<b>V</b>	<b>v</b>	
11111	Tax applicable to the income of Sole firm and Personal Income	11111	The Tax applicable to sole firm and individual can be deposited in this head	V		
11112	Tax on Remuneration	11112	This includes the Salaries, Wages, Labour, Remuneration, Allowances and Benefits, Payment on Retirement, any other payment made in connection with Employment, Studies, and Teachings including the Income gained from different sources by a natural person.	V		
11113	Tax on Capital Gain	11113	This includes the Tax applicable to the individual and sole firm on the sale, lease, right, and transfer of House, Land, and Share; etc. and Capital Gain arising from the various kind of Nisarga.	V		
11114	Tax on Agriculture Income	11114	This includes the Tax applicable to Agriculture Income.		v	
11120	<b>Tax applicable to the Entity</b>	<b>11120</b>	<b>This includes the Tax applicable to the income of business entity and Enterprises. Amount cannot be deposited here.</b>	<b>v</b>		
11121	Tax applicable to the Profit of the Entity –	11121	This includes the Tax applicable to income of government entity having total or majority (50 percent or more) ownership	V		

	Government Enterprise		and, the entity under its management control.	
11122	Tax applicable to the Profit of Entity – Public Limited Company	11122	This includes the Tax applicable to the income of Public Company Limited and the Company having less than 50 percent of Government ownership.	V
11123	Tax applicable to Profit of Entity – Private Limited Company	11123	This includes the Tax applicable to the income of Private Company registered under the Company Act; and Companies as specified in the Income Tax Act.	v

Revenue Code	Revenue Base Head, Main Head, Head and Sub-Head	Previous Code	Description	Applicable Level		
				Federal	Province	Local
11124	Tax applicable to the Profit of Entity-Other Organization	11124	This includes the Tax applicable to the other Organizations except for those falling under the above mentioned Sub-Head from 11121 to 11123	V		
11125	Tax on Capital Gain - Entity	11125	This includes the Tax applicable to the entity for income gained from the sale of assets like House, Land, Share; etc. and the transfer of lease, rights as well as various types of Nisarga.	V		
<b>11130</b>	<b>Tax applicable to the income from Investment and other Income</b>	<b>11130</b>	<b>The Tax applicable to other income except those mentioned above under the Heads from 11111 to 11125.</b>	<b>V</b>		
11131	Tax applicable to income from Assets, Rent and contract	11131	The Tax applicable to income gained from the renting or Leasing out of Transport Vehicles and other movable assets on long-term contract.	V		
11132	Tax applicable to Interest	11132	The Tax applicable to interest payable by Bank, Financial Company or other entity or individual person.	V		
11133	Tax applicable to Bonus	11133	The Tax applicable to the Bonus received on the investment made in any Company or Entity.	V		
11134	Tax applicable to other income related to Investment	11134	Tax applicable to the other income related to investment.	V		
11135	Unforeseen Benefit Tax	11135	The Tax applicable to the income received from sources of sudden benefit (windfall gain) such as Gambling, Lottery, Betting, Gift, Donation, Property of Childless family, Informant, Prize.	V		
11139	Tax applicable to other income	11139	The Tax applicable to other income not included in the above mentioned Heads.	V		
<b>11200</b>	<b>Taxes on Payroll and Workforce</b>	<b>11200</b>	<b>This includes the tax applicable on the basis of remuneration. Amount cannot be deposited in this Main Head.</b>	<b>V</b>		

11210	<b>Social Security Tax based on Remuneration</b>	11210	<b>This includes the Remuneration Based Social Security Tax. Amount cannot be deposited in this Head.</b>	V		
11211	Social Security Tax based on Remuneration	11211	This includes the salary obtained by any natural person, wages, labor, remuneration, allowance & facility, retirement payment, other payments related to employment, and overall income from various sources such as study, teaching inclusive of lump sum Social Security Tax as prescribed.	V		
11300	<b>Taxes on Property</b>	11300	<b>This includes the Tax applicable to all types of property. It cannot be deposited in this Main Head</b>	V	v	V
11310	<b>Tax applicable to Fixed Property</b>	11310	<b>This includes the Tax applicable to all types of fixed property. Amount cannot be deposited in this Head</b>	V	v	V
11311	Annual Tax applicable to Personal Property	11311	This includes the Tax, applicable annually on the assets under personal ownership.	V		
11312	Annual Tax applicable to Institutional Property	11312	This includes the Tax, applicable annually on the assets under personal ownership.	V		
<b>Revenue Code</b>	<b>Revenue Base Head, Main Head and Sub-Head</b>	<b>Previous Code</b>	<b>Description</b>	<b>Applicable Level</b>		
				<b>Federal</b>	<b>Province</b>	<b>Local</b>
11313	Integrated Property Tax	11313	This includes the Tax applicable to the property evaluated in an integrated manner (land, House and others) of any individual or organization. .			V
11314	Land Tax/Land Revenue	11314	This includes the Tax payable regularly against the Land Ownership			V
11315	Land Property Registration Fee	14177	This includes the House/Land Registration Fee received for the partition of Land/Property.		V	V
11316	Intellectual Property and Share and Non-Physical Tax		This includes the Tax applicable annually to the total market value assessment, which is derived after the evaluation of the Share, Intellectual Property, Goodwill, and Patent Right, Copyright as well as all the intangible assets of an individual or organization.	V		

11320	<b>Tax applicable to Net Property</b>	11320	<b>This includes the Tax (fee) imposed while renting out the structures under Government ownership. The amount cannot be deposited in this Head.</b>		V
11321	House Rent Tax	11321	This includes the Tax applicable to income received on renting out of the permanent infrastructure (Like House, Godown, complex etc.,) at Local Level).		V
11322	Rent ( <i>Bahalbitaury</i> )Tax	11322	This includes the Tax amount to be collected from renting out of the House, Shop, Garage, Godown, Shed, Factory, Land, or Pond located within the area of Local Level; and the amount Rent ( <i>Bhalbitauri</i> ) collected from renting out of Weekly Market/Open Market built, Public Area, Uncultivated Land, or Roadside Makeshift Shop, Supervised or managed by the Local Level.		V
11350	<b>Tax applicable to Financial and Capital Transaction</b>	11350	<b>This includes the Tax applicable to the Financial and Capital transaction. The amount cannot be deposited in this Head.</b>	v	
11351	Tax applicable to Financial and Capital Transaction	11351	This includes Tax applicable by Law to the transaction.	v	
11400	Taxes on Goods and Services	11400	This includes the Tax applicable to the production, import, sales, distribution and transfer, and of Goods and Services including other transaction. No amount can be deposited in this Head.	v	V
11410	<b>Value Added Tax (VAT)</b>	11410	<b>This includes Value Added Tax. No amount can be deposited herein.</b>	v	V
11411	Value Added Tax received after sharing and allocation	11411	The Value Added Tax amount received from National Natural Resources and Finance Commission after sharing and allocation.	v	V
11419	Value Added Tax received from other sources without sharing and allocation	11412	This includes, apart from the Heads specified for sharing and allocation among the Government Levels, the amount against the Value Added Tax imposed in any other Head by Law.	v	V

11420	Excise Duty	11420	<b>This includes the Excise duty to be applicable for the production of different types of Goods.</b>	v	V
11421	Excise Duty receivable after being Shared allocation	11421	The amount of Excise Duty allocated and received from the Natural Resources and Finance Commission is included in it.	v	V

Revenue Code	Revenue Base Head, Main Head, Head and Sub-Head	Previous Code	Description	Applicable Level		
				Federal	Province	Local
11422	Excise Duty Import	11422	This includes the Excise Duty specified for application at the Custom Point for the Goods to be imported in Nepal.	v		
11423	Health Hazard Tax, Domestic Production	11423	The Health Hazard Tax collected from the Cigarette Bidi, Cigar, edible tobacco, betel nut, spices produced in the country is included in this Head.	v		
11424	Health Hazard Tax, Foreign Product	11424	In this Head is included the Health Hazard Tax collected on the import of Cigarette, Bidi, Cigar, chewing tobacco from abroad.	v		
11429	Excise Duty received from other sources except those to be shared allocated		This includes amount from Excise Duty, except that applicable to internal production,	v		
11430	<b>Profit received in Financial Monopoly</b>		This includes the profit received from the monopoly awarded to any Government, Semi-Government entity to produce, distribute any Goods and Services for the purpose of receiving revenue. Such Monopoly comprises large volume of Alcohol based goods, Tobacco based goods, Gambling, petroleum product, Casino, Lottery; etc, which have been taxed in other countries. No amount can be deposited under this Head.	v		
11431	Profit received in Financial Monopoly		This includes the profit received from the monopoly awarded to any Government, Semi-Government entity to produce, distribute any	v		

			Goods and Services for the purpose of receiving revenue. Such Monopoly comprises large volume of Alcohol based goods, Tobacco based goods, Gambling, petroleum product, Casino, Lottery; etc. which have been taxed in other countries.			
<b>11440</b>	<b>Tax applicable to Special Service</b>	<b>11440</b>	<b>This includes the amount against the Tax applicable to specific service. No amount shall be deposited in this Head.</b>	v		
11441	Foreign Employment Service Tax	11441	This includes the Service Tax applicable to the supply of human resources for foreign employment.	v		
11442	Health Service Tax	11442	This shall include the tax applicable to health services provided by Health organization, other than the Health Service provided by Government and Community Hospital	v		
11443	Education Service Tax – Educational Organization	11443	This includes the Education Service Fee applicable to the private school which provide specific educational Services.	v		
11444	Education Service Tax – Abroad Studies	11444	This includes the amount of education fee applicable to the teaching fee payable by the students going abroad for study.	v		
<b>11450</b>	<b>Tax applicable to the use of Infrastructure Service and means of transport</b>	<b>11450</b>	<b>This includes the tax applicable for the use of infrastructure services and transportation means and on the use of specified goods and permission for use. No amount shall be deposited in this Head.</b>	v	v	<b>V</b>
11451	Tax on Transport Means ( Small Vehicle)	11451	This includes the tax on means of transportation applicable to Horse cart, Rickshaw, Auto-, and E-Rickshaw.			V
Revenue Code	Revenue Based Head, Main Head, Head and Sum-Head	Previous Code	Description	Level to be applicable Federal    Province    Local		
11452	Tax applicable to the use of Infrastructure Services	11452	The Tax applicable to the use of Highways ( <i>Lok Marg</i> ) and Urban road and other specified infrastructure is included in it. The fee raised for the purpose of	v		

			maintaining and improving of infrastructure is included in it.	
11453	Tax on Road Repair and Improvement	11453	This includes the fee applicable to the maintenance and improvement of road, and collected at the customs point/end on the petrol and diesel fuel imported from abroad.	v
11454	Road Construction and Maintenance Tax	11454	This includes the Tax collected at the Transport Management Office by the type of vehicles at the time of its Registration	v
11455	Infrastructure Tax	11455	This includes the Tax imposed on the import of petroleum/gas fuel for use in infrastructure development.	v
11456	Tax on Transport Vehicle received after Allocation		This includes the amount of Tax on the registration of transport means to be deposited in the concerned Treasury (Fund) shared between Provincial Government and Local level.	v
11460	<b>Other Tax applicable to Goods and Services</b>		<b>This includes the Tax applicable to the Petrol Gas and other minerals based on the volume after their mining</b>	v
11461	Other Tax applicable to Goods and Services		This includes the Tax applicable to the Petrol Gas and other minerals based on the volume after their mining	v
<b>11470</b>	<b>Tax on Entertainment and Advertisement</b>	<b>11470</b>	This includes the Tax applicable to the entertainment business. No amount can be deposited in this Head.	v
11471	Entertainment Tax received after allocation	11471	This includes amount of entertainment Tax to be deposited in the concerned Treasury /Fund after its allocation between the Provincial Government and Local Level.	v
11472	Advertisement Tax received after allocation	11472	This includes Advertisement Tax to be deposited in the concerned Treasury Fund after it has been allocated between the Provincial Government and the Local Level.	v
11479	Other Entertainment Tax	11473	This includes the unallocated Entertainment Tax.	v

11500	<b>Taxes on International Trade and Transactions</b>	11500	<b>This includes Customs Tax applicable to International Trade and Transactions. Amount cannot be deposited in this Main Head.</b>	v			
11510	<b>Customs Fee on Import</b>	11510	<b>This includes the amount of Customs Fee applicable to the import. No amount can be deposited in this Head.</b>	v			
11511	Customs - Import	11511	This includes Customs Fee and Additional Fee applicable to the Goods import in Nepal	v			
11512	Return of Indian Excise Duty	11512	This includes the Indian Excise Duty collected by Indian Government on goods imported to Nepal, which is returned to Nepal under DRP form.	v			
11513	Local Development Fee on Import	11513	This includes the amount of Local Development Fee applicable to the import of goods.	v	v		V
11519	Other Charges/Fee applicable on Import	11514	This includes the other Customs fee/charges applicable to the import, except for those mentioned above.				V
Revenue Code	Base Revenue Head, Main Head, Head and Sub-Head	Previous Code	Description	Applicable level			
				Federal	Province		Local
11520	<b>Customs Fee on the Export</b>	11520	<b>This includes the amount of Customs fee applicable to the export of goods. No amount can be deposited in this Head.</b>	v			
11521	Customs Fee on the Export	11521	This includes the Customs fee, missing income and write off applicable to the goods exported to foreign countries from Nepal.	v			
11522	Export Service Charge	11522	This includes the Export Service fee, missing income, and write off applicable to the goods exported to foreign countries from Nepal.	v			
11529	Other Fee and Charges applicable on Export	11523	The Other customs related fee than those mentioned above is included herein.	v			

11530	<b>Profit earned from Import-Export Business by Monopoly Holding Organization</b>		<b>This includes the profit earned by Monopoly Holding Organization from Import-Export Business.</b>	v		
11531	Profit earned from the Import-Export by Monopoly Received Enterprise		This includes the profit earned by Monopoly Holding Organization from Import-Export Business.	v		
<b>11560</b>	<b>Other Tax based on Foreign Trade</b>	<b>11560</b>	This includes the Tax amount based on other foreign businesses other than those mentioned in the above Head 11510 and 1152.	v		
11561	Agriculture Improvement Fee	11561	This includes the Agriculture Improvement Fee imposed on the agriculture produce imported from India and the Third Countries.	v		
11562	Other income related to the Customs	11562	This includes the amount received from the auction of confiscated goods, Demurrage Charge, the License fee, License Renewal fee, Permit Fee related to the Bonded Warehouse and its Renewal fee, Customs Service fee, Customs Declaration Form fee, and other amount related to this.	v		
11563	Tax applicable to Foreign Trade		This includes the Tax applicable to the Foreign Investment, Insurance and Foreign Trade.	v		
<b>11600</b>	<b>Other Taxes</b>	<b>11600</b>	<b>Other than the Tax Base mentioned above, the Tax Revenue imposed as per other bases includes here. No amount shall be deposited in this main Head.</b>	v	v	V
11610	<b>Payments to be made by Businessmen</b>	<b>11610</b>	<b>Other than the Tax Base mentioned above, the Tax Revenue imposed as per other bases includes here. No amount shall be deposited in this Head.</b>	v	v	V
11611	Payments to be made by Businessmen		Other than the Tax Base mentioned above, the Tax Revenue imposed as per other bases includes here.	v	v	V
11620	<b>Payment to be made by other</b>		<b>Other than the Tax Base mentioned above, the Tax Revenue</b>	v	v	V

Revenue Code	Revenue Base Head, Head, Main Head, Head and Sub-Head	Previous Code	Description	Applicable level		
				Federal	Province	Local
11621	Payment to be made by other except Businessmen		Other than the Tax Base mentioned above, the Tax Revenue imposed on anyone except the Businessmen is included here. It is not allowed to deposit amount in this Head.	v	v	V
<b>11630</b>	<b>Tax applicable to the transaction on Agriculture and Animal Related Produce</b>	<b>11630</b>	<b>This includes the Tax applicable to the transaction of Agriculture and Live Stock product. Amount cannot be deposited in this Head.</b>			V
11631	<b>Tax Applicable to the Business Transaction on Agriculture and Animal Related Produce</b>	11631	This includes the license to conduct business transaction of Agriculture and Live Stock, and the Tax applicable to such Business Transaction.			V
11632	Tax applicable to animal parts	11632	This includes the Tax applicable to the transaction of bone, feather, skin, etc; wildlife parts except those banned by Law.			V
<b>11690</b>	<b>Other Tax</b>	<b>11690</b>	This includes the other Taxes not mentioned above. No amount will be deposited in this Head.	v	V	V
11691	Other Tax	11691	This includes the other Taxes not mentioned above.	v	V	V
13000	Grants	13000	This includes the Grants received from Foreign Government. No amount can be deposited in this Base Head.	v	v	V
13100	Bilateral Foreign Grant	13100	This includes the Grant received from Foreign Government. No amount shall be deposited in this Main Head.	v	v	V
<b>13110</b>	<b>Bilateral Foreign Current Grant</b>	<b>13110</b>	<b>This includes the Current Bilateral Grant. No amount shall be deposited in this Head.</b>	v	v	V

13111	Bilateral Foreign Current Grant	13111	This includes the Current Grant received from Foreign Government.	v	v	V
<b>13120</b>	<b>Bilateral Foreign Capital Grant</b>	<b>13120</b>	<b>This includes Bilateral Foreign Capital Grant. No amount can be deposited in this Head.</b>	v	v	V
13121	Bilateral Foreign Capital Grant	13121	This includes the Capital Grant received from India.	v	v	V
<b>13200</b>	<b>Bilateral Educational Grant</b>	<b>13200</b>	<b>This includes the Multilateral Grant received from International Donor Agency/ Organizations. No amount can be deposited in this Main Head.</b>	v	v	V
<b>13210</b>	<b>Bilateral Educational Current Grant</b>	<b>13210</b>	<b>This includes the Grant received from the Inter-Government-International Agency/organization. No amount can be deposited in this Head.</b>	v	v	V
13211	Current Bilateral Grant Received from International Inter-Government Organization	13211	This includes the Current Capital Grant received from International Non- Government Organizations. No amount can be deposited here.	v	V	V
13212	Current Bilateral Grant Received from International Non-Government Organization	13212	This includes the Current Capital Grant received from International Non- Government Organizations.	v	V	V
<b>13220</b>	<b>Multilateral Foreign Capital Grant</b>	<b>13220</b>	This includes the Grant received from Multi-Lateral Organization. No amount can be deposited in this Head.	v	V	V
13221	Capital Grant received from International Inter-Government Organization	13221	This includes the Current Grant received from Inter-Government Organization.	v	V	V
13222	Capital Grant received from the International Non-Government Organization	13222	This includes the Capital Grant received from International Non-Government Organization.	v	V	V
Code	Revenue	Old Code	Description	Applicable level		
				Federal	Province	Local

13230	<b>Other Foreign Current Grant</b>		<b>This includes the other Foreign Current Grant. No amount can be deposited in this Head.</b>	V	V	V
13231	Other Foreign Current Grant		This includes the other Foreign Current Grant. No amount can be deposited in this Head.	V	V	V
13240	<b>Other Foreign Capital Grant</b>		This includes the other Foreign Current Capital Grant.	V	V	V
13241	Other Foreign Capital Grant		Other Current Capital Grant except the Foreign Government, Multilateral organization and Non-Government organization are included here.	V	V	V
13300	<b>Inter-Government Financial Transfer</b>	13300	The Grant received from different Level of Government is included here. No amount can be deposited in this Head.		V	V
13310	Inter-Government Grant	13310	This includes the Current Grant received internally from other Level of Government.		V	V
13311	Equalization Grant	13311	This includes the Equalization Current Grant received from other Level of Government.		V	V
13312	Conditional Grant, Current	13312	This includes the conditional Current Grant, Current received from one level of Government to another Government.		V	V
13313	Conditional Grant, Capital		This includes the Conditional Grant, Capital received from one level of Government to another Government.		V	V
13314	Special Grant, Current	13313	This includes the Special Current Grant share allocation by one Level of Government to another Government for special objective and purpose.		V	V
13315	Special Grant, Capital		This includes the special Capital Grant share allocation by one Level of Government to another Government for special objective and purpose.		V	V
13316	Complementary Grant, Current	13314	This includes the Complementary Current Grant share allocation from one Government to another Government.		V	V
13317	Complementary Grant, Capital		This includes the Complementary ( <i>Sampurak</i> ) Capital Grant share allocation from one Government to another Government is included here.		V	V
13318	Other Grant Current	13315	Except for the Grant mentioned above, any other kind of Grant amount received from other Level of Government by another Government is included here.	v	V	V

13319	Other Grant, Capital		Except for the Grant mentioned above, any other kind of Capital Grant amount received from other Level of Government by another Government is included here.	v	V	V
<b>13400</b>	<b>Other Internal Grants</b>		Except for the Foreign Grant and Inter-Government Transfer, other internal Grant receivable is included here. No amount can be deposited in this Head.	v	V	V
13410	Other Internal Grants		Except for the Foreign Grant and Inter-Government Transfer, other internal Grant receivable is included here. No amount can be deposited in this Head.	v	V	V

Code	Revenue	Old Code	Description	Applicable level		
				Federal	Province	Local
13411	Other Institutional Internal Grant		Except for the Foreign Grant and Inter-Government Transfer, other Grant received from the Internal organization is included here.	v	v	V
13412	Other Individual Internal Grant		Except for the Foreign Grant and Inter-Government Transfer, other personal Grant receivable is included here.	v	v	V
14000	<b>Other Revenue</b>	14000	With the exception of mentioned those above, the Revenue received from other kind of sources are is included here. No amount shall be deposited here.	v	v	V
14100	<b>Income Received from Property</b>	14100	This includes income accrued from the Assets under the Government ownership. No amount shall be deposited in this Basic Head.	v	v	V
<b>14110</b>	<b>Interest</b>	<b>14110</b>	<b>This includes the income as an interest accrued from the investment of loan. No amount shall be deposited in this Head.</b>	v	v	V
14111	Interest received from Financial Institutions	14111	This includes the interest accrued from the investment of loan in Banking and Financial institution.	v	v	V

14112	Interest received from Business Institutions	14112	This includes the interest accrued from the investment of loan in Business institutions.	v	v	V
14113	Interest received from Industrial Institutions	14113	This includes Interest accrued from the loan invested in the Industrial entities	v	v	V
14114	Interest received from Service Institutions	14114	This includes Interest accrued from the loan invested in the Industrial entities	v	v	V
14119	Interest received from Other Institutions	14119	This includes the Interest accrued from the loan invested in other entities not mentioned in the above category.	v	v	V
<b>14120</b>	<b>Bonus</b>	<b>14120</b>	<b>This includes the amount of Bonus received from the investment in Share. No amount shall be deposited in this Head.</b>	<b>v</b>	<b>v</b>	<b>V</b>
14121	Bonus received from Financial Institutions	14121	This includes the Bonus received from the Banking and Financial Entities.	v	v	V
14122	Bonus received from Business Institutions	14122	This includes the Bonus received from the Business Entities.	v	v	V
14123	Bonus received from Industrial Institutions	14123	This includes the Bonus received from the Industrial Entities.	v	v	V
14124	Bonus received from Service Institutions	14124	This includes the Bonus received from the Service Sector.	v	v	V
14129	Bonus received from Other Institutions	14129	This includes Bonus received from the Entities other than those mentioned above	v	v	V
<b>14150</b>	<b>Rent and Royalty</b>	<b>14150</b>	<b>This includes the amount of Rent and Royalty collected by Government Offices. No amount can be deposited here.</b>	<b>v</b>	<b>v</b>	<b>V</b>
14151	Income Received from the rent on Government Property	14151	This includes the income received from renting out of Government Property. For Example: The Rent and Service Charges on the use of Government Land, Building, and other Government property such as	v	v	V

Rental of Room, Restaurant, Chairs, Tent, Airplane, Buggy, Musical Band Instrument, Engine, Roller, Bulldozer, Tractor; etc.

Revenue Code	Revenue Base Head, main Head, Head and Sub-Head	Previous Code	Description	Applicable level		
				Federal	Province	Local
14152	Royalty Received from Casino	14150	This includes the Royalty amount received from Casino.	v		
14153	Forestry Royalty received from shared allocation		This includes the Royalty of Forestry after its allocation.	v	v	V
14154	Royalty related to Mining and Minerals received after Shared allocation		This includes the Royalty related to Mining and Minerals received after Shared allocation.	v	v	V
14155	Royalty related to Water Resources received after Shared allocation		This includes the Royalty related to Water Resources received after Shared allocation.	v	v	V
14156	Royalty related to Electricity received after Shared allocation		Royalty related to Electricity received after Shared allocation is included here	v	v	V
14157	Royalty related to the sale of River Debris received after Shared allocation		Royalty related to River Debris received after Shared allocation is included here		v	V
14158	Royalty related to Mountaineering received after Shared allocation		This included the Royalty related to Mountaineering received after Shared allocation.	v	v	V
14159	Royalty Received from other sources	14159	This includes Royalty received from other sources.	v	v	V
<b>14190</b>	<b>Excise Duty</b>		<b>This include the other charges except those mentioned above.</b>	<b>v</b>	<b>v</b>	
14191	Tourism Fee		This includes the Entrance Fee of the National Park, Conservation Area and Wildlife Reserve.	v	v	V
14192	Trekking Fee		This includes the fee received in lieu of Trekking Permit.	v	v	V
<b>14200</b>	<b>Amount received from the sale of</b>	<b>14200</b>	<b>This includes the amount received from the sale of Goods and Services. But, it cannot be deposited in the Main Head.</b>	<b>v</b>	<b>v</b>	<b>V</b>

<b>14210</b>	<b>Goods and Services Amount received from the sale of Goods and Services</b>	14210	<b>This includes the amount received from the sale of Goods and Services. But, the amount cannot be deposited in this Head.</b>	v	v	V
14211	Amount received from the sale of Agriculture Product	14211	Except for those to be mentioned above in 11631 and 11632, the other sales and Auction ( Self hatched/produced baby fish, and ready to eat fish ); the fee for fishing using net in the Ponds and Rivers, the contract for fishing in the brooks and ponds, sales of grass, sales of Chicken egg and Chicks, sales of Pig and Piglets, sales of Milk, Purified Butter and other Dairy Product, sales of Fruits, sales of Anti-Rabies Vaccine, Basket Packaging fee, Wool, and the sales of Remaining Bones, sales Fruits and Fruit Plant, sales of Seeds and Sapling, Vegetables and Greens, Paddy, Maize, Wheat and other food grains, sales of Jam–Jelly, Pickles, Candy and amount received on the sale of Self/Home-made products) are included here.	v	v	V

Code	Revenue Base Head, main Head, Head and Sub-Head	Previous Code	Description	Applicable level		
				Federal	Province	Local
14212	Amount received from the sale of Goods and Services	14212	This includes sales of damaged/out lived machinery goods, sales and auction of the transport means/vehicle, sales of outlived goods, and the amount received on the sale of other Government property.	v	v	V
14213	Amount Received from the sale of Other things	14213	This includes the printing Fee of the Government, amount received from the sale and auction of Nepal Gazette and books published by Nepal Government, the Sales of record as well as the certification fee (accuracy of weight), the weighing scale and the weigh, their renewal fee and other income of minting, sale of field map, and its printing fee, sale of medicine, and sale of other goods.	v	v	V

14214	Telecommunication Service Fee	14214	This includes amount for the Telecommunication Service Charge.	v		
14215	Fee for Telephone Ownership	14215	This includes fee for Telephone Ownership.	v		
14216	Fee for the Private Water Tap	14216	This includes the amount of fee and charges for the installation of Private Water Tap, the mechanic's fee and the penalties/fines related to this.	v	v	V
14217	Fee for the use of Canal and Irrigation Channel	14217	This includes the amount of fee specified for the use of Canal and Irrigation Channel for the land.	v	v	V
14218	Electricity Service Fee	14218	This includes the fee for the use of electricity, additional fee, meter checking fee, Service Charge, collection charge, renaming of consumer and transfer of place.	v	v	V
14219	Fee for other Service and Sales	14219	This includes the amount of fee and charges for the use of facilities, such as the sanitation and drainage facility, tourism area and picnic spot, park, view tower as well as the amount received on the sale of local natural resources.	v	v	V
14220	<b>Administrative Service Fee</b>	<b>14220</b>	<b>This includes the Administrative Service Fee. No amount can be deposited in this Head.</b>	v	v	V
14221	Judicial Fee	14221	This include the Court fee, <i>Baksaundi</i> (1/20 <sup>th</sup> ) <i>Dasaundi</i> (1/10 <sup>th</sup> ) fee, duplicate/copy making fee, Warrant ( <i>Samwahan</i> ) and Summon ( <i>Ilatnama</i> ) Fee, Inteerst ( <i>Sud</i> ), <i>Lifa</i> fee, Postage stamp fee, (Appeal) ( <i>Punarabedan</i> ) and Defendant ( <i>Pratiuttar Patra</i> ) fee, Advocate License fee and other Revenue income related to Judiciary.	v	v	V
14222	Postal Service Fee	14222	This includes the amount on the sale of Postage Stamps, Postal Order Commission, Out Door Delivery details, amount received from the Foreign Parcel charges and other income related to the Postal Services.	v	v	V
14223	Income from Education Sector	14223	With the exception of subject accommodated in 11443 and 11444 above, the Tuition Fee, Admission Fee, Exam Fee, Mark sheet and Certificate Fee, Museum Entrance Fee, amount receive on the sale of Curriculum	v	v	V

/Prospectus Books, Newspaper as well as the other income of the Education Sector are included here.

Code	Revenue	Old Code	Description	Applicable level		
				Federal	Province	Local
14224	Examination Fee	14224	Examination Fee, Interview fee, application fee and income from the sale of Curriculum received by the Public Service Commission and different Government entities are included here.	v	v	V
14225	Income of Transport Sector	14225	Except for the subjects mentioned above in 14256, and from 11451 to 11454, income and fee relevant to Airplane Landing Fee, Ground Parking Fee, Road Permit share allocation by License for plying in the Road or Highway including the transportation related income includes here.	v	v	V
14226	License Fee for Export-Import	14226	This includes the amount received in lieu of License Fee for Export and Import.	v		
14227	Passport Fee	14227	This includes the amount received in lieu of Passport Fee, Identification Fee, and Passport Renewal Fee.	v		
14228	Visa Fee	14228	This includes the amount received in lieu of Visa, its extension date, Re-Visa; etc.	v		
14229	Other Administrative Service Fee	14229	This includes the amount in lieu of Postage Stamp received by different Ministry, Department and Office, form sales, application fee, no objection certificate fee, professional certificate fee, and renewal fee.	v	v	V
<b>14240</b>	<b>Fee (Dastur)</b>	<b>14240</b>	<b>This includes the fee received for providing various Services. No amount can be deposited in this Head.</b>			<b>V</b>
14241	Parking Fee	14241	This includes Parking Fee raised locally by the Local Level			V
14242	Design Permit/Pass Fee	14242	This includes Design Permit/Pass Fee raised by the Local Level.			V
14243	Recommendation Fee	14243	This includes Fee raised by the Local Level for issuing recommendation Letter.			V

14244	Fee for Registration of Personal Event	14244	This includes Fee raised by the Local Level for registering personal events.			V
14245	Proof of Relationship Certificate	14245	This includes Fee raised by the Local Level for certifying the family relationships.			V
14249	Other Fees	14249	This includes Fee except those mentioned above			V
<b>14250</b>	<b>Other Administrative Fees</b>	<b>14250</b>	<b>This includes Fees receivable for issuing License to do some work. No amount can be deposited here.</b>	v	v	<b>V</b>
14251	Company Registration Fee	14251	This includes the Registration Fee for the Companies to be registered under the Company Act; the Registration Fee for the Private, Partnership, Public Firm, factory, industry; amount for the Trademark and its renewal.	v		
14252	Agency Registration Fee	14252	This includes Registration and Renewal Fee for various kind of Agencies.	v		

Code	Revenue	Old Code	Description	Applicable level		
				Federal	Province	Local
14253	Business Registration Fee		Except for the Registration of Company and Agency, the Fee for Registration and Renewal of other Small and Medium Business is included here.		v	V
14254	Radio/FM Operation Fee		This includes License Fee for the operation of Radio/FM and its renewal as well other related Fee	v	v	V
14255	Television License Fee		This includes License and Renewal Fee for the operation of Television and other related Fee.	v	v	
14256	Driving License, Blue Book related Fee	14256	This includes Fee for Driving License and its Renewal, the Fee for Blue Book, the License; Fee for airplane Pilot, Fee for vehicle condition checking and its renewal fee.		v	
14257	Weapons License Fee	14257	This includes the Registration Fee, License Fee and Renewal Fee of weapon such as the Gun, Pastel etc. is included here.	v		
<b>14260</b>	<b>Other Administrative Service Fees</b>		<b>This includes additional Fee applicable to Administrative Service not falling under the Head No. 14220 and 14250.</b>	v	v	<b>V</b>
14261	Mining and Minerals Related Fee		Except for the Mining Royalty, the Administrative fee such as Mining License Fee and Survey Fee are included herein.	v		

14262	Electricity Related Fee		Except for the Electricity Royalty, the Fee receivable prior to the generation of electricity such as, Electricity Generation Fee, License Fee for the Electricity Generation, and its Renewal is included herein.	v	v	V
14263	Other Fee Related to Water Resources		Except for the Royalty on Electricity, other Fees relating to water resources are included here.	v	v	V
14264	Other Income of Forestry		Except for the Royalty received from the sale of Forestry and Forestry Produce, the fee and Royalty related to other vegetation and the wildlife are included here.	v	v	
14265	Income from Other Areas		This includes all other income except the Royalty among the natural resources, and Fee and Royalty applicable to other vegetation mentioned above.	v	v	V
14300	<b>Fine, Penalty and Confiscation</b>	14300	This includes the Late fee, Penalty and Confiscation. No amount can be deposited in this Main Head.	v	v	V
14310	<b>Fine, Penalty and Confiscation</b>	14310	This include the Late fee, Penalty and Confiscation. No amount can be deposited in this Head.	v	v	V
14311	Judicial Fine, Penalty and Confiscation	14311	This includes the amount received for Fines, Penalties and Confiscation arising from the Court decision and their deposit.	v	v	V
14312	Administrative Fine, Penalty and Confiscation	14312	Except for the amount received from Administrative Fines, Penalties and Confiscation, all kind of Forfeited Earnest Money of the contract, penalties and fines imposed on the Contractor for construction and other works, the interest on principle amount due from the Contractor are included here.	v	v	V
14313	Write Off of Earnest Money		If the Earnest Money is not taken back by the Contractor within the time period specified by the Law after its purpose has expired, such money shall be written off by law and the amount deposited here. But, the amount confiscated by action taking, or Write Off, or realized Revenue shall be deposited in the relevant Head.	v	v	V

Code	Revenue	Old Code	Description	Applicable level		
				Federal	Province	Local

14400	Transfer /Handover except Grant	14400	This includes the amount of gift and voluntary donation, received from other sources except the Government and International Organization. This amount cannot be deposited in the Main Head.	v	v	V
14410	Current Handover	14410	This includes the current transferable amount except the Grant. Amount cannot be deposited herein.	v	v	V
14411	Current Handover	14411	This includes Food grain, Clothes, Medicine of current nature received by the Government as relief aid.	v	v	V
14420	Capital Handover	14420	Except for the Grant, the other amount of Capital Transfer included here. No amount can be deposited in this Head.	v	v	V
14421	Capital Handover/Transfer	14421	This included the transfer received for the purpose of construction and purchase of Hospital, School, Museum, Dance Theater and Cultural Center including the land, building and intangible property, e.g: Monopoly Paper or property right received as Gift. When in confusion on the type of transfer: Current or Capital, such transfer should be classified as Current nature.	v	v	V
14500	Miscellaneous Revenue	14500	This includes Miscellaneous Revenue. No amount shall be deposited in this Head.	v	v	V
14510	Current Claim and Other Fees	14510	This includes unexpected Claim received by the Government and the amount for the Insurance Premium and other Current Claim. No amount can be deposited herein.	v	v	V
14511	Receipt of Insurance Claim	14511	This includes the returned payment on the various kind of Insurance	v	v	V
14520	Other Revenue	14520	This include other Capital type of Revenues. No amount shall be deposited herein.	v	v	V
14521	Pollution Control Fee	14521	This shall include the Fee collected for the purpose of Pollution Control.	v	v	V

14529	Other Fees	14529	This includes other amounts not included the above mentioned Headings and Sub-Headings.	v	v	V
14530	<b>Capital Revenue</b>	14530	This includes the refund of Revenue made for various purposes. No amount shall be deposited in this Head.	v	v	V
14531	The amount received from the sale of Government Property (House and Land), Goodwill	14531	This includes the amount received from the sale of Government Property (House and Land), Goodwill and Government entities.	v	v	V
Revenue Code	Revenue Base Head, Main Head, Head and Sub-Head	Old Code	Description	Applicable level		
				Federal	Province	Local
<b>14610</b>	<b>Business Tax</b>		<b>This includes Business Tax imposed by the Local Level while renewing and annulling the registration on the basis of Capital investment and Economic transaction made in the Commercial, Business or Services. No amount shall be deposited in this herein.</b>			V
14611	Business Tax		This includes the Business Tax imposed by the Local Level while renewing and annulling the registration on the basis of Capital investment and Economic transaction made in the Commercial, Business or Services.			V
<b>15000</b>	<b>Miscellaneous Receipt</b>		<b>This Includes recovery of irregularities, which are not received as Direct Tax and Indirect Tax but are collected in the Treasury Fund, and the paying back of the amount released last Fiscal Year. No amount shall be deposited here.</b>	v	v	V
<b>15100</b>	<b>Miscellaneous Receipt</b>		<b>This includes the recovery of irregularities, which is not received as Direct Tax and Indirect Tax, but are collected in the Treasury Fund, and the returned of the amount released in the last Fiscal Year. No amount shall be deposited herein.</b>	v	v	V
15110	Miscellaneous Receipt		This includes the recovery of irregularities, which is not received as Direct Tax and Indirect Tax but are collected in the Treasury Fund, and the return of the amount	v	v	V

**released in the last Fiscal Year. No amount shall be deposited herein.**

15111	Irregularities	15111	This includes amount received from the recovery of irregularity (except the Revenue) established by the Auditing. But, Irregularities on Revenue shall be deposited in the Revenue Head.	v	v	V
15112	Return of Released amount		This includes return of unspent amount from the fund release of last Fiscal Year. For example, advance return, return of Mission released money, amount returned to cash fund.	v	v	V
15113	Grant Returned		This includes return of unspent amount and due to some other reason from the fund release of last Fiscal Year.	v	v	V

## 2.2 Current Expenditure, Classification and Explanation

The Shared allocation is provided for the expenditure to be made by the three level of Government for the current nature, as follows:

Expenditure Code	Expenditure Base Head, Main Head, Head and sub-Head	Previous Code	Description	Applicable level		
				Federal	Province	Local
20000	Expenses	20000	<b>This includes amount of Current Expenditure and Inter-Government Transfer</b>	V	v	V
21000	Compensation of Employes	21000	<b>This includes total remuneration paid to the Office bearers and Employees for their work performance during any given account period. But, the remuneration for any work performed in the course of Capital creation shall not be included here. Instead, it shall be included in the program of concerned expenditure Head.</b>	v	v	V
21100	Wages and salaries	21100	<b>This includes all kind of expenditures on the remuneration given to the Office bearers and Employees, both type of payment, in Cash or in Kind. No amount can be debited in this Main Expenditure.</b>	V	v	V
21110	Wages and salaries in Cash	21110	<b>This includes Expenditure for the Salaries and Provident for the</b>	V	v	V

			<b>service provided by them. No amount can be debited in this Head.</b>			
21111	Remuneration, Employees	21111	This includes following amount: (a) The Salaries, Provident Fund, Annual Grade Increments received by the employees. (b) Wages, Honorarium and other Remuneration Expenditure for the work performed after being appointed for the entire period of the Project or sanctioned temporary post, and (c) The amount for the accumulated Home leaves, Sick Leaves, Alternative Leave, and Festival Expenses of the Employees in Service.	V	v	V
21112	Remuneration, Officials	21112	This includes the amount for the Remuneration to be paid to the Office bearers of Constitutional and other Public Entities As sanctioned by Law for assuming the Public Post.	v	v	V
<b>21120</b>	<b>Wages and Salaries in Kind</b>	<b>21120</b>	<b>This includes amount given as benefit to the Employees to obtain facility in Kind, or the amount given to the employee specifying its purpose to obtain facility in Kind. Expenditure cannot be entered under this Head.</b>	<b>v</b>	<b>v</b>	<b>V</b>
21121	Dress	21121	This includes expenditure amount for all kind of tunic/cloth provided to the employees (Boot, Shoes, Cap; etc), and the stitching charges including the amount for the Clothing Allowances to be provided by Rule.	v	v	V
21122	Food Grain	21122	This includes amount for the provision of Food and supplies, or to provide equivalent amount in Cash.	v	v	V
21123	Medical Treatment Expenses	21123	This includes amount for the Health Insurance Fee, amount given for Medical Treatment, and for that purpose, the cost of Transportation and Care-Taker.	v	v	V

Description

Applicable level

Expenditure Code	Expenditure Base Head, Main Head, Head and sub-Head	Previous Code		Federal	Province	Local
<b>21130</b>	<b>Employee Allowance</b>	<b>21130</b>	<b>This includes any other Allowances other than the Remuneration given to the Employees by Rule. No amount can be deposited in herein.</b>	<b>v</b>	<b>v</b>	<b>v</b>
21131	Local Allowance	21131	This includes prevailing amount of the Local Allowance provided by Rule for working in the specified Remote Areas	v	v	V
21132	Dearness Allowance	21132	This includes prevailing amount of the dearness Allowance provisioned by Rule for the employees.	v	v	V
21133	Field Allowance	21133	This includes prevailing amount of the Field Allowance provisioned for the employees.by Rule.	v	v	V
21134	Meeting Allowance of Employees	21134	This includes allowance provisioned for the employee participating in the meeting convened as required to perform work. .	v	v	v
21135	Employee Incentive Allowances	21135	This includes expenses for Incentive Allowance and Prizes given to the employees pursuant to the prevailing Act, Rules, and Decision.	v	v	V
21136	Foreign Allowances	21136	This includes amount for the foreign allowance given to the employees of Nepal Government working in the Foreign Countries.	v		
21139	Other Allowance	21139	Except for those mentioned above, this includes the other allowances ( the allowance provided to Baby Seater, Over Time Allowance, the Allowance provided to the Office Assistant deputed during the Festivals like, <i>Dasian and Tihar</i> )	v	v	v
<b>21140</b>	<b>Allowance for Officials and other Benefits</b>	<b>21140</b>	<b>This includes payment to be made to the Office bearers except the Employees for Allowances other amount of Benefits. No amount shall be debited in this Head.</b>	<b>v</b>	<b>v</b>	<b>V</b>
21141	Meeting Allowance for Official	21141	This shall include Meeting Allowance of the Authorities.	v	v	V
21142	Other Facilities for the Official	21142	This include, the other benefits (Communications, Attire/Cloth, Medical	v	v	V

			Treatment) provided to the Office bearer under the prevailing Rule.			
21149	Other Allowance for the Office bearers	21149	This includes amount for other allowances provided to the Office bearers except those mentioned in 21141 and 21142 above.	v	v	V
<b>21200</b>	<b>Employer's Social Contributions</b>	<b>21200</b>	<b>This includes amount to be spent on the Social Security of the employees. No amount shall be in this Main Head.</b>	<b>v</b>	<b>v</b>	<b>V</b>
<b>21210</b>	<b>Social Security Expenses for the Employee</b>	<b>21210</b>	<b>This includes amount to be spent on the Social Security of the employees. No amount shall be debited in this Head.</b>	<b>v</b>	<b>v</b>	<b>V</b>
21211	Expenses of Social Security Fund of Employee	21211	This includes amount to be spent on the social security of employees, and amount to be deposited by the Government in the Social Security Fund pursuant to the prevailing Rule.	v	v	V
Expenditure Code	Expenditure Base Head, Main Head, Head and sub-Head	Previous Code	Description	Applicable level		
				Federal	Province	Local
21212	Expenses of Fund on Contribution based Employee's Pension and Gratuity	21212	This includes expenses to be borne by the Government in the Contribution Based Pension and Gratuity Fund for the employees.	v	v	V
21213	Expenses of Fund on Contribution based Employee's Insurance	21213	This includes amount to be borne by the Government in the Contribution Based Pension and Gratuity Fund for the employees.	v	v	v
21214	Employee's Welfare Fund	21214	This includes amount to be deposited in the Employee Welfare Fund and Retirement Fund pursuant to the prevailing Rule.	v	v	V
21219	Other Social Security Expenses	21219	This includes other expenses related to Social Security for the employees except those mentioned above.	v	v	V
21220	<b>Expenses of Office Bearer's</b>	21220	This includes amount, except for the employees, to be paid for the Social Security of Office bearer at the	v	v	v

<b>Social Security</b>			prevailing Rule. No amount shall be Debited in this Head.			
21221	Expenses of Fund on Security of Employee	21221	This includes the expenditure to be incurred by Government on the social security of Office Bearer from the Fund established as per prevailing law	v	v	V
21222	Expenses of Contribution based Pension and Gratuity Fund of Officials	21222	This includes the amount as per prevailing law to be paid in case to Office bearers pension and gratuity based on contribution.	v	v	V
21223	Expenses of Fund on Contribution Based Insurance	21223	This includes Payment made, pursuant to the prevailing Rule, to the Office bearer from the Contribution Based Insurance Fund on the prevailing Rule for the Office bearer	v	v	v
21224	Expenses of Employee's Welfare Fund	21224	This includes payment made, pursuant to the prevailing Rule, to the Welfare Fund set up for the Office bearer.	v	v	V
21229	Other Social Security Expenses of Office Bearer	21229	This includes payment made, pursuant to the prevailing Rule, to the Welfare Fund set up for the Office bearers.	v	v	V
<b>22000</b>	<b>Use of Goods and Service</b>	<b>22000</b>	<b>This includes cost of using Services and Goods required for the Government Offices. No amount shall be debited in this Base Head.</b>	v	v	V
<b>22100</b>	<b>Service Fee</b>	<b>22100</b>	<b>This includes the cost of using the Services required for the Government Offices. No amount shall be Debited in this Main Head.</b>	v	v	V
<b>22110</b>	<b>Service Fee</b>	<b>22110</b>	<b>This includes the expenditure made on charges for using Drinking Water, Tap Water, Electricity and Communication Services Supply in Offices, and the Charge related to these Services. No amount shall be debited in this Head.</b>	v	v	V

Description

Applicable level

Expenditure Code	Expenditure Base Head, Main Head, Head & Sub-Head	Old Code		Federal	Province	Local
22111	Water and Electricity	22111	This includes cost of using Water Supply and Drainage Facility, and for their installation as well as the amount for the use of water by the Office.	v	v	V
22112	Communication Fee	22112	This includes fee for Telephone, Internet Website Hosting except the equipment related to the Communication, and expenses related to the Communications. This also include the postage stamp for the Letter, Parcel, Registry, the expenses on Return/ Proof of Delivery of mail item, and the Currier charges.	v	v	V
22113	Service Charge of Public Utility	22113	This include the expenses for the Public Utilities such as Drinking Water, Electric Light, Television, etc; used by the Public.	v	v	V
22200	<b>Operation and Maintenance Expenses of Capital Assets</b>	<b>22200</b>	<b>This includes the necessary Current Cost of Government Capital Assets such as the Government vehicles, Machinery equipment. It cannot be debited from this main Head.</b>	v	v	V
22210	<b>Operation and Maintenance Expenses of Vehicle/Transport Means</b>	<b>22210</b>	<b>This include the cost of Fuel, Lubricants used in the transport means for official purposes, and the cost of their routine maintenance. No amount shall be debited in this Head.</b>	v	v	V
22211	Fuel ( For Officials)	22211	This includes cost of fuel and lubricants, etc. for use in the vehicles used by the Office bearers.	v	v	V
22212	Fuel (For Office Purpose)	22212	This includes fuel and lubricants, etc; for using the vehicle on official purpose. But, if the fuel for transportation of construction material mentioned in the cost estimate.	v	v	v
22213	Vehicle Maintenance Expenditure /cost	22213	This includes the necessary expenses for the operation and maintenance of office vehicles like fuel, lubricants etc. This also includes the cost of necessary goods such as battery and wages. However, expenditure on replacement of parts for the purpose of extending the life of vehicles must	v	v	v

Expenditure Code	Base Expenditure Head, Main Head, Head & Sub-Head	Old Code	Description	Applicable level		
				Federal	Province	Local
22214	Insurance and Renewal Expenditure/cost	22214	be included in the capital expenses of the concerned budget Head. This includes the insurance expenses of already built public assets such as road, Bridge, canal, power house, machinery implements, insurance of vehicle, and insurance fee of third party liability as well as means of transport renewal of insurance fee. However, the insurance expenses during the construction period should be included in the concerned capital Head expenses.	v	v	v
<b>22220</b>	<b>Machinery and Equipment Operation and Maintenance</b>	<b>22220</b>	<b>This includes the regular as well as repair &amp; Maintenance expenses of office machinery and implements. Amount cannot be debited in this Head.</b>	<b>v</b>	<b>v</b>	<b>v</b>
22221	Machinery and Equipment Maintenance and Operation Expenditure	22221	This includes regular and maintenance expense for the operation of machinery & implements.	v	v	V
<b>22230</b>	<b>Constructed Public Property Maintenance Expenditure</b>	<b>22230</b>	<b>This includes expenses of current nature for the regular operation of already built public assets. Expenditure cannot be entered in this Head.</b>	<b>v</b>	<b>v</b>	<b>V</b>
22231	Constructed Public Property Maintenance Expenditure	22231	This includes expenses of current nature for the regular Repair & Maintenance, and painting of already built fixed capital assets such as road, bridge, canal, power house and building.	v	v	v
22290	<b>Operation and Maintenance Expenditure of Other Property</b>	22290	This includes the operation and maintenance expenses of assets other than fixed. Expense cannot be written under this Head.	v	v	V
22291	Operation and Maintenance Expenditure of Other Property	22291	This includes expenses of current nature for operation and maintenance of assets other than fixed.	v	v	V
22300	<b>Office Goods and Services</b>	<b>22300</b>	<b>This includes the expenses for the procurement of office goods and</b>	<b>v</b>	<b>v</b>	<b>V</b>

			<b>services. Expenditure cannot be written under this Main Head.</b>			
22310	<b>Office Goods and Services</b>	<b>22310</b>	<b>This includes the cost of the goods necessary for the office, expenses related to services as well as books and items purchase. No expenditure can be written in this Head.</b>	<b>v</b>	<b>v</b>	<b>V</b>
22311	Stationeries and Office Goods	22311	The following expenses are included in this: <ul style="list-style-type: none"> <li>a. Bank fee, compensation, and other such service;</li> <li>b. Paper used daily in the office, forms, record files, stapler, punching machine, and other necessary goods needed for these as well as sundry items needed for office like pens, toner, pencils;</li> <li>c. Other office goods lasting less than one year;</li> <li>d. Necessary auxiliary goods for security machinery and implements;</li> <li>e. Expenses on Goods lasting for more than one year such as curtains, Pen Drive, but less than Rs. 5,000/unit, and other office goods;</li> <li>f. Transportation expenses of goods in Government use.</li> </ul>	v	v	v
22312	Birds and Animal Feed	22312	This includes the expenses for the management of feed for public animals and birds.	v	v	V
22313	Books and Materials Expenditure	22313	This includes the expenses for books distributed free of cost to students by public schools, expenses for the purchase of sports and educational materials as well as books bought for the use of public library.	v	v	V
22314	Fuel – Other Purpose	22314	This includes the fuel expenses for Government use like kerosene, gas, firewood, coal, and machinery implements other than vehicles as well as all kinds of batteries. However, the expense for battery used in vehicle is included in Expense Code No. 22213.	v	v	V

Description

Applicable level

Expenditure Code	Base Expenditure Head, main head, Head & Sub-Head	Previous Code		Federal	Province	Local
22315	Publication Expenditure of Newspaper, Printing and Information	22315	The following expenses are included in this: <ul style="list-style-type: none"> <li>a. Necessary printing expenses for the office.</li> <li>b. Newspapers and expenses for books for the operation of daily office work.</li> <li>c. Expense for public notice publication on government notice, auction, tender, low bidding, high bidding, as well as printing and notice publication cost.</li> </ul>	v	v	v
22319	Expenditure on Operation of Other Office	22319	This includes other office operation costs except those mentioned above.	v	v	V
22400	<b>Expenditure on Service and Consultancy</b>	22400	This includes expenses paid for obtaining service and consultation fee or costs related to service. Expenditure cannot be written in this Main Head.	v	v	V
22410	<b>Expenditure on Consultancy and other Service</b>	22410	This includes expenses paid for obtaining the necessary service and consultation fee or costs related to service in course of Government work. Expenditure cannot be written in this Head.	v	v	V
22411	Expenditure on Services and Consultancy	22411	This includes the following amounts: <ul style="list-style-type: none"> <li>a. Remuneration not included under capital formation, such as study, research, etc. not involved in such, and</li> <li>b. It includes cost of consultancy and expert service for causing enquiry, investigation by Specialist and advisory service. Expenditure cannot be written in this Head.</li> </ul>	v	v	V
22412	Expenditure on Information System and Software Operation	22412	It includes renewal cost of information system and software operation, consultancy service cost, and regular improvement cost.	v	v	v
22413	Contract Services Fee	22413	This includes the periodic or time to time payment of service fee of contract for maintaining office security, cleaning, garden maintenance, office letter delivery/Messenger Service, and receiving, agriculture advocacy, first aid service, driving vehicle, operating and maintaining	v	v	V

			telephone, fax, computer, photocopy machine, etc.			
22414	Cleaning Service Fee	22414	This includes expenses for the cleaning of public sector infrastructure (road, market area, religious sites, park etc.).	v	v	v
22419	Other Services Fee	22419	This includes payment of other service fees not mentioned above.	v	v	v
<b>22500</b>	<b>Program Related Expenditure</b>	<b>22500</b>	<b>This includes other expenses related to raw material, labor and production of other materials and as well as all kinds of expenses on production of goods, and expenses related to public seminar, public training conduction, awareness raising information, and advertisement, and allowance for resource person offering services to service receiving group. Expenditure cannot be written in this Main Head.</b>	<b>v</b>	<b>v</b>	<b>v</b>
Expenditure Code	Base expenditure Head, Main Head, Head & Sub-Head	Previous Code	Description	Applicable level		
				Federal	Province	Local
<b>22510</b>	<b>Training and Workshop</b>	<b>22510</b>	<b>This includes expenses on training and seminar as well as workshop. Expenditure cannot be written under this Head.</b>	<b>v</b>	<b>v</b>	<b>V</b>
22511	Expenditure Related to Training of Staff	22511	This includes the expenses for training given to staff for their career and capacity development, seminar, workshop conduction as well as daily travel allowance for participation and allowance for instructor, resource person.	v	v	V
22512	Expenditure Related to Skill Development and Public Awareness and Workshop	22512	This includes expenses on public training conduction on income generation, skill development, empowerment, public awareness such as allowance for instructor and resource person, allowance for participants, sundries, snack expenses, hall rent, and daily allowance as approved for trainees, and travel expenses for implementing the program as per approved program.	v	v	V

22520	<b>Expenditure on Production Material, Service and Other Programs</b>	22520	<b>This includes program expenses not included in any budget and other expenses concerning the raw materials for goods production, and other goods and production.</b>	v	v	V
22521	Production Material/Service Expenditure	22521	This includes the expenditure involved with Raw Material and other Inputs, and Labor and other expenditure directly associated with the production are added for a product to become final, and is put for cash sale. The cost of Raw Material Purchase and price of other material and other cost related to the production e.g.( Postage Stamp, Post Card, domestic goods, Pesticide; two footed/ four footed animals for high breeding, Fisheries, Mushroom farming/cultivation), other agriculture related produce, Topography Map from Survey Department, Legal Book, reproduction of goods, <b>postcard depicting</b> various scenes and national heritage, Brochure), the cost of material which has life less than one year, and the cost of transportation of these things, including the cost of seeds and sapling for sales and distribution, etc But, the cost of transportation of Capital things for delivery at Office, and the Capital cost spent on afforestation shall be added to the concerned Heading and price determined in the Inventory Book.	v	v	V
22522	Program Expenditure	22522	Except for the Skill Development and Public Awareness Training and Workshop under above mentioned 22512, this Head includes cost of organizing all other programs such as in Health, Education, Agriculture, Women, Tourism as well as the program cost related to the Production and Services Flow for (apart from selling).	v	v	V

Code	Revenue	Old Code	Description	Applicable level		
				Federal	Province	Local
22529	Miscellaneous Program Expenditure	22529	This includes programs of Worship, Reciting, Ritual Sacrifice, Recitation conducted by Religious, Cultural organization, and program cost not falling under any other cost Headings.	v	v	V
22600	<b>Monitoring , Evaluation and Travelling Expenditure</b>	22600	<b>This includes the cost of Monitoring and Evaluation, and the Travel Expenses, Daily Allowance, Residential Cost), Out of Pocket Cost, Sundry and Contingency Cost received on Government Duties or on the implementation of program, and in the course of official transfer. No amount shall be debited in this Main Heading.</b>	v	v	V
22610	<b>Monitoring, Evaluation and Travelling Expenditure</b>	22610	<b>This includes the cost of Monitoring and Evaluation, and the Travel Expenses, Daily Allowance, Residential Cost, Out of Pocket Cost, Sundry and Contingency Cost received on Government Duties or on the implementation of program, and in the course of official transfer. No amount shall be debited in this Main Heading.</b>	v	v	V
22611	Monitoring, Evaluation Expenditure	22611	This includes cost, such as, for Monitoring and Evaluation, and Inspection, and the cost for the Evaluation, Office Bearer and the Daily Travel Allowance.	v	v	V
22612	Travelling Expenditure	22612	This includes following: (a) The Travel Cost in the sanctioned rate for the employees who is transferred from one Office to another, or, who has been transferred on deputation, and the accompanied family members, the applicable travel allowance for using transport means and on foot travel ( e.g: Transportation Cost, Air Travel Tax, Travel related Insurance cost and Sundry Cost sanctioned by the Government) foot, for the accompanying sanctioned family members. (b) The Travel Cost and Daily Allowances provided to the employee on his transfer, and his/her family member accompanying him/her pursuant to the prevailing Rules.	v	v	V

			(c) This includes transportation cost receivable, Daily Allowance, Lodging Charge, Insurance Cost, Sundry and Contingency Cost provided on the visit to the interior of the country and foreign countries in the course of Government duty or implementation of the program.			
22613	Travelling Expenditure of VIP and Delegation	22613	This includes Transportation Cost, Air Flight/ <b>Aviation Tax</b> , Travel Insurance, Daily Allowance, Lodging Cost for the Special Person and Delegation, and Sundry as well as Contingency Cost on their Foreign Visit.	v	v	V
22619	Other travelling Expenditure	22619	This includes travel related cost provided to the person call upon to serve as Witness in the Case of Government side. If the Travel Allowance has to be provided for any person not grant in 22611, 22512 and 22613, such Allowance shall has to be provided under the prevailing Law.	v	v	V
Code	Revenue	Old Code	Description	Applicable level		
				Federal	Province	Local
22700	<b>Miscellaneous Expenditure</b>	22700	This includes various types of miscellaneous expenses. No amount shall be debited in this Main Head.	v	v	V
22710	<b>Miscellaneous Expenditure</b>	22710	This includes various types of Miscellaneous Expenses required in the course of Government function. No amount shall be debited in this Head.	v	v	V
22711	Miscellaneous Expenditure	22711	This includes following amounts: (a) The sanctioned expenses related to the entertainment, refreshment, and feast. (b) Necessary expenses related to the Security of Office. (c) The expenses on reception of the guest and hospitality. (d) Miscellaneous expenses to be made but not mentioned in any other Head.	V	v	V
22720	<b>Assembly Management Expenditure</b>	22720	<b>This includes expenses for organizing the Village or Municipality Assembly. No amount shall be debited in this Base Head.</b>			V

22721	Assembly Operation Expenditure	22721	This includes expenses for organizing the Village or Municipality Assembly. No amount shall be debited in this Main Head.			V
<b>23000</b>	<b>Consumptions of Fixed Capital</b>	<b>23000</b>	<b>This includes expenses related to the reserve to be spent for using Fixed Assets. No amount shall be debited in this Base Head.</b>	V	v	V
23100	Expenditure on usage of Fixed Assets	23100	This includes expenses related to the Reserve to be spent for using Fixed Assets. No amount shall be debited in this Main Head.	V	v	V
23110	<b>Depreciation deduction on Fix Property</b>	23110	This includes expenses provisioned for the depreciation of Fixed Assets.	V	v	V
23111	Depreciation deduction on Fix Property	23111	This includes expenses, as approved by the Government, provisioned for the depreciation of Fixed Assets under its ownership.	V	v	V
<b>24000</b>	<b>Interest, Service Charge and BankCommission</b>	<b>24000</b>	<b>This includes Interest expenses to be paid for the use of any Financial Assets or any seen and unproductive Assets. No amount shall be Debited in this Base Head.</b>	V	v	V
<b>24100</b>	<b>Interest on Foreign Debt</b>	<b>24100</b>	<b>This includes expenses for serving the Interest on Foreign Debt and expenses related to the Service Fee. No amount shall be debited in this Main Head.</b>	v	v	V
24110	Interest on Foreign Debt	24110	This includes expenses for using the Interest, and Service Fee on Foreign Debt borrowed by the Government. No amount shall be debited in this Head.	V	v	V
24111	Interest on Foreign Debt	24111	This includes payment of Interest expenses on serving Foreign Debt borrowed by the Government, and the Service Fee related to it.	V	v	V
<b>24200</b>	<b>Interest, Service Charge and Bank Commission on Internal Debt</b>	<b>24200</b>	<b>This includes Interest and Service Fee and Bank Commission on servicing the Internal Debt and Loan borrowed by the Government. No amount shall be debited in this Main Head.</b>	V	v	V
<b>24210</b>	<b>Interest, Service Charge and Bank Commission on Internal Debt</b>	<b>24210</b>	<b>This includes Interest and Service Fee and Bank Commission on serving the Internal Debt and Loan borrowed by</b>	v	v	V

**the Government. No amount shall be debited in this Main Head.**

Expenditure Code	Base Expenditure Head, Main Head, Head & Sub-Head	Previous Code	Description	Applicable level		
				Federal	Province	Local
24211	Interest on Internal Debt	24211	This includes expenses for Interest serving the Debt and Loan borrowed by the Government.	V	v	V
24212	Service Charge and Bank Commission on Internal Debt	24212	This includes amount of Service Fee to be paid to Central/Concerned Bank for the Internal Debt, and Loan borrowed by the Government, and the Commission to be paid to the Commercial Bank for conducting the Government transaction.	V	v	V
24213	Payment of the Service Charge, Commission and Service Charges on the Debt of other Financial Institution.	24213	This includes amount for Service Charge, Commission and Interest on any kind of Debt and Loan borrowed from any other Bank and Financial Institutions except those mentioned above.	V	v	V
24300	<b>Interest on Debt, Service Charges and Commission received from other Level of Government</b>	<b>24300</b>	<b>This includes payment of Interest, Service Charge and Commission of the loan received from other Level of Government. No amount shall be debited in this Main Head.</b>	v	v	V
24310	<b>Interest on Debt, Service Charges and Commission received from other Level of Government</b>	<b>24310</b>	<b>This includes payment of Interest, Service Charge and Commission of the loan received from other Level of Government. No amount shall be debited in this Head.</b>	v	v	V
24311	Interest on Debt Received from the Government of other Level	24311	This includes the Payment of Interest amount on Loan received from the Government of other Level.	v	v	V
24312	Service Charges of Debt and Commission	24312	This includes the payment of Service Charge and Commission of the Loan	v	v	V

	Received from the Government of other Level		received from the Government of other Level.			
<b>25000</b>	<b>Grant</b>	<b>25000</b>	<b>This includes current nature of Grant provided by the Government to the Pubic Enterprise and other Organizations. No amount shall be debited in this Basic Head.</b>	v	v	V
25100	<b>Grant shared allocation to Public Enterprise</b>	25100	<b>This includes current nature of Grant provided by the Government to the Pubic Enterprise. No amount shall be debited in this Main Head.</b>	v	v	V
<b>25110</b>	<b>Grant shared allocation to Non-Financial Institution</b>	<b>25110</b>	<b>This includes Grant of current nature provided to the Non-Financial Pubic Enterprise. No amount shall be debited in this Head.</b>	v	v	V
25111	Current Grant shared allocation to Non-Financial Institution	25111	This includes Grant related expenses of current nature provided to the fully owned or partially owned Non-Financial Public Enterprise.	v	v	V
Expenditure Code	Base Expenditure Head, Main Head, Head & Sub-Head	Previous Code	Description	Applicable level		
				Federal	Province	Local
25112	Capital Grant shared allocation to Non-Financial Enterprise	25112	This includes Grant amount provided for the purchase and construction of Capital Assets by the Government to the Non-Financial Public Enterprise.	v	v	V
25120	Grant shared allocation to Financial Enterprise	25120	This includes current nature of Grant provided by the Government to Financial Public Enterprise. No amount shall be debited in this main Head.	v	v	V
25121	Current Grant shared allocation to Financial Enterprise	25121	This includes expenses related to the Grant of Current nature provided to the fully and partially owned Government's Financial Public Enterprise.	v	v	V
25122	Capital Grant shared allocation to Financial Enterprise	25122	This includes Grant provided to the Government owned Public Financial Enterprise to purchase and create the Capital Assets	v	v	V

<b>25200</b>	<b>Grant shared allocation to the Business</b>	<b>25200</b>	<b>This includes Grant of Current nature provided by Nepal Government to the private businesses. No amount shall be debited in this Main Head.</b>	v	v	V
25210	Grant shared allocation to Non-Financial Business	25210	This includes Grant of Current nature provided by Nepal Government to the Non-Financial Private businesses. No amount shall be debited in this Head.	v	v	V
25211	Current Grant shared allocation to Non-Financial Business	25211	This includes expenses related to the Grant of Current Nature provided to the Non-Financial Private Businesses as the operational Grant by the Nepal Government.	v	v	V
25212	Capital Grant shared allocation to Non-Financial Business	25212	This includes expenses related to the Grant of Current Nature provided by Nepal Government to the Non-Financial Private Businesses to purchase or build the Capital Assets.	v	v	V
25220	Grant shared allocation to Finance Business	25220	This includes Grant of Current nature provided to the Private Financial Businesses by the Nepal Government.	v	v	V
25221	Current Grant shared allocation to Financial Business	25221	This includes Grant related to the expenses of Current nature provided by the Nepal Government to the Private Financial Businesses in the form of Operation Grant.	v	v	V
25222	Capital Grant shared allocation to Financial Businesses	25222	This includes Grant is provided for the purchase or construction of Capital Assets by the Nepal Government to the Private Financial Businesses	v	v	V
<b>25300</b>	<b>Other Grant</b>	<b>25300</b>	<b>This includes other kind of Grants not mentioned above. No amount can be debited in this Main Head.</b>	v	v	V
<b>25310</b>	<b>Grant shared allocation to Other Social Organizations</b>	<b>25310</b>	<b>Except for those mentioned above, the Grant provided by the Government to other Social Organizations is included here. No amount can be Debited in this Head.</b>	v	v	V

25311	Grant Shared allocation to Educational Organization	25311	This includes Grant related expenditure amount shared allocation by the Government	√	√	√
<b>Budget Code</b>	<b>Base Budget Head, Main Head, Head &amp; Sub-Head</b>	<b>Previous Code</b>	<b>Explanation</b>	<b>Applicable Level</b>		
				<b>Federal</b>	<b>Province</b>	<b>Local</b>
25312	Support to Health Institutions	25312	Under this falls the expenditure of amount provided to support health institutions by Government.	√	√	√
25313	Support to User's committee and NGO	25313	Under this falls the expenditure of amount provided to support Users' Committee & NGO by Government.	√	√	√
25314	Support to religious and cultural organizations	25314	Under this falls the expenditure of amount provided to support religious and cultural organizations by Government.	√	√	√
25315	Support to other organizations	25315	Under this falls the expenditure of amount provided for support to person, organization other than mentioned above, or any other use by Government.	√	√	√
<b>26000</b>	<b>Grant</b>	<b>26000</b>	<b>This includes the grant amount provided by Government. This cannot be entered as expenditure under Base head.</b>	√		
<b>26100</b>	<b>Grant provided to foreign country</b>	<b>26100</b>	<b>This includes grant amount provided to foreign country. It cannot be entered as expenditure under Main head.</b>	√		
26110	Current Grant provided to foreign country	26110	This includes current Grant amount provided to foreign country by Government.	√		
<b>26120</b>	<b>Capital grant provided to foreign country</b>	<b>26120</b>	<b>This includes Capital Grant amount provided to foreign country by the Government. It cannot be entered as expenditure under this head.</b>	√		
26121	Capital grant provided to foreign country	26121	This includes Capital Grant amount provided to foreign country by the Government.	√		

26200	<b>Grant provided to international institutions</b>	26200	<b>This includes grant assistance amount provided to international institution or organization by Government. Expenditure cannot be entered under this head.</b>	√		
26210	<b>International membership fee and support</b>	26210	<b>This includes the expenditure incurred in providing support to international institution/ organization, donation, membership and renewal fee. Expenditure cannot be entered under this head.</b>	√		
26211	International membership fee and support	26211	This includes the expenditure incurred in providing support to international institution/ organization, donation, membership and renewal fee.	√		
26212	International organization capital grant	26212	This includes the amount of capital grant assistance given to international institution or organization by Government.	√		
26300	<b>Grant provided to other levels of Government</b>	26300	<b>This includes the grant amount provided to other levels of Government by the Government. This expenditure cannot be entered under the Main head.</b>	√	√	√
26330	<b>Internal Grant</b>	26330	<b>This includes grant amount provided to other levels of Government by Government. Expenditure cannot be entered under this Head.</b>	√	√	√
26331	Equalization Grant	26331	This includes the amount for equalization grant of such nature provided to other levels of Government in order to make up for the disparities between the need for expenses and capacity and potential for resource mobilization.	√	√	
26332	Conditional Grant	26332	This includes the amount provided by one level of Government to another for the purpose of specific work or condition as specified conditional grant.	√	√	√
26333	Special Grant	26333	This includes amount of a special nature provided as grant from one level of Government to another for a special work or purpose with reason for implementing such work.	√	√	√

26334	Complementary Grant	26334	This includes the amount provided by one level of Government to another as complementary grant.	√	√	√
26335	Other Grant	26335	This includes grant amount of other nature not included from 26311 to 26314.	√	√	√
<b>26400</b>	<b>Social Services Grant</b>	<b>26400</b>	<b>This includes non-conditional Grant provided to Government entity, Committee including Board, and assistance, donation provided to other countries and international organizations as well as expenditure on membership and renewal fees of international agencies. Expenditure cannot be entered under this Head.</b>	√	√	√
<b>26410</b>	<b>Current Grant</b>	<b>26410</b>	<b>This includes non-conditional Grant provided to Government entity, committee including Board, and assistance, donation provided to other countries and international organizations as well as expenditure on membership and renewal fees of international agencies. Expenditure cannot be entered under this Head.</b>	√	√	√
26411	Non-conditional Current Grant provided to Government entity, Foundation, committee, and Boards	26411	This includes non-conditional Grant provided by Government to Government entities (inclusive of entities formed by Development Committee Act and other separate acts) as well as Board, Committee, academic institutions, hospitals.	√	√	√
26412	Conditional current Grant provided to Government entity, Foundation, and Boards	26412	This includes non-conditional Grant provided by Government to Government entities (inclusive of entities formed by Development Committee Act and other separate acts) as well as Board, Committee, academic institutions, hospitals for implanting specific programs.	√	√	√
26413	Conditional current Grant provided to other institutions	26413	This includes the following amounts: <ul style="list-style-type: none"> <li>(a) Compensation expenses provided to other agencies as a result of natural or other disasters.</li> <li>(b) Grant related expenses provided to non-governmental social service</li> </ul>	√	√	√

			agencies, religious organizations.			
			(c) Expenses towards financial assistance, awards, etc. provided by Government to institutions, organizations.			
			(d) Other institutional grant expenses not included in the above-mentioned heads.			
<b>26420</b>	<b>Capital Grant</b>	<b>26420</b>	<b>This includes non-conditional, conditional capital Grant provided to Government entities, Committee and Boards as well as other organizations. Expenditure cannot be entered under this Head.</b>	√	√	√
26421	Non-conditional capital grant to Government entity, committee, Board	26421	This includes non-conditional grant provided by Government to Government entities (inclusive of entities formed under the Development Committee Act or other separate Acts) as well as Board, Committee, academic institution, hospital for capital intensive works.	√	√	√
26422	Conditional capital grant to Government entity, committee, Board	26422	This includes conditional grant provided by Government to Government entities (inclusive of entities formed under the Development Committee Act or other separate Acts) as well as Board, Committee, academic institution, hospital for implementation of specified capital intensive programs.	√	√	√
26423	Conditional capital grant to other agencies	26423	This includes grant for capital intensive works provided to non-governmental social service organizations and other organizations not mentioned above.	√	√	√
<b>27000</b>	<b>Social Security</b>	<b>27000</b>	<b>In this is included the amounts in cash or kind borne by the Government for the purpose of providing social security. This cannot be entered as expenditure under the Base Head.</b>	√	√	√
<b>27100</b>	<b>Social Security</b>	<b>27100</b>	<b>In this is included the amounts in cash or kind borne by the Government for the purpose of providing social security to specified</b>	√	√	√

			<b>citizens. This cannot be entered as expenditure under the Main Head.</b>			
27110	Social Security	27110	<b>This includes financial assistance expenditure provided by Government. Expenditure cannot be entered under this Head.</b>	√	√	√
27111	Social Security	27111	This includes the following expenses: <ul style="list-style-type: none"> <li>(a) Financial assistance or grant provided to the elderly, helpless, physically challenged, widow or persons decided by the State</li> <li>(b) Food expenses provided to the sick</li> <li>(c) Food, ration, clothes and other facility related expenses provided to prisoners.</li> </ul>	√	√	√
27112	Other Social Security	27112	This includes medical treatment expenses provided to national personality or other common public, and financial assistance provided to victim as a result of death or any other cause.	√	√	√
27200	Social Assistance	27200	<b>This includes social assistance amount provided to various target groups by Government. This expenditure cannot be entered under Main Head.</b>	√	√	√
27210	Social Assistance	27210	<b>This includes social assistance amount provided to various target groups by Government. This expenditure cannot be entered under Main Head.</b>	√	√	√
27211	Scholarship	27211	This includes grant money, kind or facilitation money in the form of scholarship provided to students studying in all academic institutions like school, college university as well as government employees.	√	√	√
27212	Rescue, Relief and Rehabilitation Expenses	27212	This includes compensation amount provided to individual/organization against damage caused on account of disaster or other events	√	√	√

27213	Medical purchase expenses	27213	This includes the expenses incurred in the distribution of free of cost or to be used for patients' treatment medicines by entities like hospital, primary health center, Aurveda dispensary, etc. and health goods purchase inclusive of transportation expenses.	√	√	√
27219	Other Social Assistance	27219	This includes other financial/social assistance, award, or social assistance money provided by Government.	√	√	√
<b>27300</b>	<b>Employees' Social Benefit Expenses</b>	<b>27300</b>	<b>This includes expenses incurred on the provision of facilities to retired employees and office bearers. Expenditure cannot be entered under the Main Head.</b>	√	√	√
<b>27310</b>	<b>Facilities for Retirees</b>	<b>27310</b>	<b>This includes expenses incurred on the provision of facilities to retired employees and office bearers by Government. Expenditure cannot be entered under this Head.</b>	√	√	√
27311	Pension and Disability Allowance	27311	This includes pension facility and disability allowance provided to retired office bearer or employee.	√	√	√
27312	Gratuity	27312	This includes the gratuity expense to be provided to retired office bearer or employee.	√	√	√
27313	Accumulated Leave of Retiree	27313	This includes the expenses for accumulated leave of retired office bearer or employee.	√	√	√
27314	Medical treatment of Retirees	27314	This includes the medical treatment expenses to be provided to retired office bearer or employee.	√	√	√
27315	Facility or assistance to deceased employee	27315	This includes the facility to be provided to deceased employee or family, the amount of assistance provided to the family of the deceased employee, compensation to the employee provident fund and additional amount by Government to the deceased employee.	√	√	√
<b>28000</b>	<b>Other Expenses</b>	<b>28000</b>	<b>This includes all kinds of retrieved expenses and land rent. Expenditure cannot be entered under this base head.</b>	√	√	√

28100	<b>Expenses Related to Assets</b>	28100	<b>This includes assets related expenses other than interest. Expenditure cannot be entered under this Head.</b>	√	√	√
28140	<b>Rent</b>	28140	<b>This includes expenses on the rent of capital assets such as land, house, godown leased for governmental use. Expenditure cannot be entered under this Head.</b>	√	√	√
28141	Rent of land	28141	This includes the amount of rent to be paid to the landowner for governmental use of land and/or including the compensation for crops.	√	√	√
28142	House Rent	28142	This includes the house rent for the use of office or godown and residence facility for government officials.	√	√	√
28143	Rent for transport vehicle and machinery implements	28143	This includes the expenses on transport vehicles, machinery implements including other capital assets leased for government use. However, the amount of rent for public construction works shall be included under the concerned capital expenses.	√	√	√
28149	Other Rent	28149	This includes rent payable for purposes other than those mentioned above.	√	√	√
28200	<b>Refund Expense</b>	28200	<b>This includes all kinds of Refund expenses by Government. Expenditure cannot be entered under this Main Head.</b>	√	√	√
28210	<b>Refund Expense</b>	28210	<b>This includes all kinds of refundable taxes including customs according to judicial decisions. Expenditure cannot be entered under this Head.</b>	√	√	√
28211	Refund of Revenue	28211	This includes expenses refundable by Government such as customs, tax, excise, land revenue, penalties, and other revenue refund as well as revenue concessions as per prevailing law.	√	√	√
28212	Judicial Refund	28212	This includes expenses to be refunded by Government as per judicial decision.	√	√	√
28219	Other Refundable	28219	This includes other refundable expenses by Government except	√	√	√

			revenue and judicial refundable (including foreign).			
28900	Current Contingency Expenses	28900	This Head has been provisioned only for proposing a Lump sum amount for current expenses. Expenditure cannot be entered under this Main Head.	√	√	√
28910	Current Contingency Expenses	28910	This Head has been provisioned only for proposing a Lump sum amount for current expenses. Expenditure cannot be entered under this Head.	√	√	√
28911	Current Contingency Expenses	28911	Under this budget head may be proposed only such expenses that could not be explicitly proposed under the expenses head but which would be required to be included in next year's budget. However, while allocating funds such expenses must be included and spent under the concerned budget head. Under this budget head authorization to spend disbursement cannot be done nor expenditure entered.	√	√	√

### 2.3 Capital Budget/Asset and Liability Code and Classification & Explanation

This section contains the budget codes for the capital expenses to be undertaken by three levels of Government:

Budget Code	Base Budget Head, Main Head, Head & Sub-Head	Previous Code	Explanation	Applicable Level		
				Federal	Province	Local
30000	Asset and Liability	30000	This includes all kinds of assets acquisition and expenses for building permanent asset of Government and the actual amount of Government liability.	√	√	√
31000	Non-financial asset/capital expense	31000	This includes all kinds of capital expenses of Government. Expenditure cannot be entered under this base head.	√	√	√
31100	Permanent Asset Acquisition Expense	31100	This includes all kinds of capital expenses of Government. Upon work completion, the asset	√	√	√

			<b>formed must be capitalized under the concerned head. Expenditure cannot be entered under the Main head.</b>			
31110	<b>Building &amp; Infrastructure</b>	31110	<b>It includes capital expenses related to building purchase or construction. Expenditure cannot be entered under this Head.</b>	√	√	√
31111	Residential building construction/purchase	31111	This includes expenses towards the construction or purchase of residential building for office bearers and employees. While purchasing building in case the cost estimate of the land occupied by the building and compound including other infrastructure expenses (land, furniture and fixtures) can be done separately, money should be provisioned accordingly under the expense head.	√	√	√
31112	Non-residential building purchase/construction		This includes expenses towards the construction/purchase of office building, compound wall of the land, animal shed, shed. While purchasing building in case the cost estimate of the land occupied by the building and compound including other infrastructure expenses (land, furniture and fixtures) can be done separately, money should be provisioned accordingly under the expense head.	√	√	√
31114	Land Development Work	31114	This includes the cost estimate of land development including other directly related expenses.	√	√	√
31120	<b>Transport vehicle, Machinery implements, furniture &amp; fixtures</b>	31120	<b>This includes expenses related to the purchase of transport vehicle and machinery implements.</b>	√	√	√
31121	Transport Vehicle	31121	This includes the following expenses:  (a) Cost of vehicles for transportation (such as Jeep, motorcar, bus, truck, motorcycle, scooter, bicycle. Tractor	√	√	√

			for transportation work, animals for pulling cart like bullock and horse etc.)			
			(b) The cost of engine replacement of vehicle during repair			
			(c) Transport rent, tax, customs, transportation insurance incurred while importing the vehicle or engine			
			(d) Purchase of means of air transportation (airplane, helicopter, etc.) and their machinery components			
31122	Machinery and Implements	31122	This includes the expenses incurred in the purchase of Machine and machinery implements except transport vehicle exceeding one year of life.	√	√	√
			(a) Cost of machinery and implements such as heavy machinery of various kinds, machinery implements related to farming, Tractor (other than for transportation), generator, transformer, factory goods, machines regarding construction, communication equipment, scientific machine and goods, goods for technical drafting, goods for measurement and weight, office machine & implements such as fax, mimeograph, computer, printer etc.			
			(b) Expense of main component of such machinery and implements in case of needing repair			
			(c) Cost of The necessary rent, demurrage, fee, tax, custom, freight insurance, etc.			
			(d) Expenses related to items needed for Government offices lasting for more			

than one year or costing more than Rs. 5,000/unit:

- i. Implements required for hospital
- ii. Agricultural implements, sundry goods needed for treating livestock
- iii. Technical goods for drawing, design
- iv. Heater, fan, electricity meter, UPS, hard disc and cost for fitting, and cost of other small technical goods.

However, it is required to purchase items costing less than Rs.5,000/unit, it should be entered as office expenses.

31123	Furniture & Fixtures	31115	It includes in respect of furniture, furnishing and fixtures for the use of Government office (a) purchase price and (b) related transportation cost, freight insurance, custom.	√	√	√
<b>31130</b>	<b>Other Capital Expenses</b>	<b>31130</b>	<b>It includes other capital expenses. Expenditure cannot be entered under this Head.</b>	√	√	√
31131	Animal asset and Horticulture Development Expenses	31131	This includes expenses of permanent nature for the commercial rearing of live animals and fowl for obtaining production more than once (reproduction, milk production, wool production, animal transport) and the development of other commercial agriculture and plants development (fruits, seeds seedlings, resin, leaves, double yield cash crops)	√	√	√
31132	Expense on research and development	29712	This includes all types of capital expenses in conducting all kinds of research, intellectual property right, research and development as well as aesthetic works.	√	√	√

31134	Expense on computer software construction and procurement	29712	This includes all types of software development (including Consultant's expense) Includes procurement and substantial upgrading expense and database.	√	√	√
31135	Capital Consultancy Expense	29711	It includes public works related (a) Feasibility expenses (b) Survey, design drawing expenses (c) Exploration, excavation and investigation expenses (d) Technical consultancy expenses included in the cost of capital construction and other study, research and consulting expenses.	√	√	√
31140	Security Equipment	31140	It includes the necessary equipment for security. Expenditure cannot be entered under this Head.	√	√	√
31141	Expenses for acquisition of Security Equipment	31141	It includes expenses for the procurement of the necessary armament and security equipment (security tank, army airplane, and other military equipment of a permanent nature).	√	√	√
<b>31150</b>	<b>Public Construction</b>	<b>31150</b>	<b>This includes expenses related to public works. Expenditure cannot be entered under this Head.</b>	√	√	√
31151	Road & Bridge Construction	31551	This includes expenses related to the construction of new and old black topped, semi-metaled or graveled and earthen roads as well as the directly concerned components of road construction such as bridge, culvert, and suspension bridge, trail bridge inclusive of related fuel and security expenses.	√	√	√
31152	Railway & Airport Construction	31152	This includes expenses in connection with railway and airport construction as well as directly connected expenses such as fuel, security boundary.	√	√	√
31153	Hydropower Infrastructure Construction	31153	This includes expenses related to power house construction, transmission and distribution system construction as well as	√	√	√

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			electricity development inclusive of directly connected expenses such as fuel, security.			
31154	River Embankment and Bundh Construction	31154	This includes expenses on construction of river embankment, bundh, as well as retaining wall and directly related works.	√	√	√
31155	Irrigation Infrastructure Construction	31155	This includes expenses related to the construction of dam, canal, distributary canal, shallow and deep tubewell and directly related study, investigation, fuel and security.	√	√	√
31156	Water Supply Infrastructure Construction	31156	This includes expenses regarding reservoir construction for water supply, construction of treatment and distribution system, pipelaying, water tank construction, boring inclusive of directly related fuel, security, etc.	√	√	√
31157	Forest and environment Protection	31157	This includes expenses related to nursery establishment, greenhouse, shed and road construction, bio-engineering and environment protection.	√	√	√
31158	Sanitation Infrastructure Construction	31158	This includes expenses for construction related to sewerage, sanitary drain, solid waste treatment centre, dumping site and other infrastructure related to sanitation.	√	√	√
31159	Other Public Construction Works	31159	Other public works related expenses not included from 31151 to 31158 above must be included here.	√	√	√
<b>31160</b>	<b>Improvement of constructed Infrastructure</b>	<b>31110</b>	<b>This includes capital expenses of existing building and other infrastructure for increasing their life span.</b>	√	√	√
31161	Expenses for Infrastructure Improvement of constructed Building	31113	This must include capital expenses for increasing the life span of existing building and related infrastructure.	√	√	√
<b>31170</b>	<b>Capital Improvement Expenditure</b>	<b>31170</b>	<b>This includes expenses related to increase the life span of public works and capital infrastructure.</b>	√	√	√

			<b>Expenditure cannot be entered under this Head.</b>			
31171	Capital Improvement Expenditure Public Works	31171	This includes expenses related to increase the life span of public works and capital infrastructure. However, capital expenditure needed for adding to the form, length or quantity of the infrastructure must be included under the capital expenditure codes from heads 31151 to 31159. For example, in case it is needed to add another 10 km to an existing road of 50 Km length, the amount for such works must be included under Expense code 31151.	√	√	√
31200	<b>Existing Goods</b>		<b>This must include expenses for procurement of goods in large quantity for material production or provision of services that are required for more than one fiscal year and existing goods requiring capital investment. Expenditure cannot be entered under this Head.</b>	√	√	√
31220	<b>Existing Goods</b>		<b>This must include expenses for procurement of goods in large quantity for material production or provision of services that are required for more than one fiscal year and existing goods requiring capital investment. Expenditure cannot be entered under this Head.</b>	√	√	√
31221	Existing Goods		This must include expenses for procurement of goods in large quantity for material production or provision of services that are required for more than one fiscal year and existing goods requiring capital investment	√	√	√
31300	<b>High Value Goods</b>		<b>This includes high value goods that are not used for production or consumption but are expected to increase in real value in future. Expenditure cannot be entered under this Head.</b>	√	√	√

31310	<b>High Value Goods</b>		<b>This includes high value goods that are not used for production or consumption but are expected to increase in real value in future. Expenditure cannot be entered under this Head.</b>	√	√	√
31311	High Value Goods		This includes high value goods that are not used for production or consumption but are expected to increase in real value in future. Under this sub-Head non-financial gold, valuable metal, stone, painting, old ornaments etc. not used for production are entered.	√	√	√
31400	Natural Assets (Non-produced assets)	<b>31400</b>	This includes expenses for the acquisition of natural available assets. Expenditure cannot be entered under this main Head.	√	√	√
<b>31410</b>	<b>Expense on Land Acquisition</b>	<b>31410</b>	<b>This includes all kinds of expenses incurred in land purchase or acquisition. Expenditure cannot be entered under this Head.</b>	√	√	√
31411	Expense on Land Acquisition	31411	This includes the cost of land purchase or acquisition including compensation, applicable fee, tax, and other expenses.	√	√	√
<b>31440</b>	<b>Intangible assets acquisition Expense</b>	<b>31440</b>	<b>This includes expenses for the acquisition of intangible but usable assets. Expenditure cannot be entered under this Head.</b>	√	√	√
31441	Contract, Lease and License Purchase Expense	31441	This must include the cost to be incurred in the purchase of license, lease or contract as well as renewal or payment for intangible permit and other expenses.	√	√	√
<b>31500</b>	<b>Contingency Capital</b>	<b>31500</b>	<b>This head is proposed only for proposing capital budget as lump sum. Expenditure cannot be entered under this main Head.</b>	√	√	√
<b>31510</b>	<b>Contingency Capital</b>	<b>31510</b>	<b>This head is proposed only for proposing capital budget as lump sum. Expenditure cannot be entered under this Head.</b>	√	√	√

31511	Contingency Capital	31511	In this may be proposed only expenses that cannot be definitely fixed under the Expenditure head for the sake of budget planning. However, spending must be done by allocating under the concerned expenditure heads. From this head	√	√	√
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## 2.4 Financial Asset and Liability (Finance Management) Code & Classification and Explanation

Budget Code	Financial Asset & Liability  Base Expenditure Head, Main Head, Head & Sub-Head	Previous Code	Explanation	Applicable Level		
				Federal	Province	Local
32000	Financial Asset	32000	<b>The Codes under it portray the status of Government loan and investment including national and foreign loan receivable as well as the payment of capital and interest on the loan. Money cannot be deposited in it.</b>	√	√	√
32100	Internal financial Asset	32100	<b>This includes amounts of loan and share investment for internal assets within the country by the three levels of Government. Money cannot be deposited in it.</b>	√	√	√
32120	Cash and Bank balance		This includes details of cash and bank balance. Entry should not be done under this sub-Head.	√	√	√
32121	Cash		Details of cash balance is entered in this Head.	√	√	√
32122	Cash Balance		Details of cash balance is entered in this Head.	√	√	√
32140	Internal Loan Investment	32140	This mentions the actual amount by adjusting the returned capital amount on past loan investments by three levels of Government on loan investments within the country. Accounting cannot be done in this.	√	√	√
32141	Inter-Governmental Loan Investment	32141	This includes loan given to other Governments internally.	√	√	√
32142	Loan Investment on Public Corporations	32142	This includes loan given to public corporations internally.	√	√	√

32143	Loan Investment on other organizations	32143	This includes other loan investments except that mentioned above.	√	√	√
32147	Payback on inter-Governmental loan investment	32147	This includes paid back capital on loan internally granted to other Governments.	√	√	√
32148	Payback on loan investment by Corporation	32148	This includes paid back capital on loan internally granted to public corporations.	√	√	√
32149	Payback on loan investment from other corporations	32149	This includes paid back capitals on loan except those mentioned above.	√	√	√
<b>32150</b>	<b>Actual Share Investment</b>	<b>32150</b>	<b>This includes the actual amount of share investment by Government on various corporations.</b>	√	√	√
32151	Share Investment on Corporation	32151	This includes share investment on corporation.	√	√	√
32152	Share Investment on other organizations	32152	This includes share investment on other organizations.	√	√	√
32156	Payback on share investment on corporation	32156	This includes payback on share investment on corporation.	√	√	√
32157	Sale of share investment on corporation	32157	This includes amount from sale of share investment on corporation.	√	√	√
32158	Payback on share investment on other organizations	32158	This includes payback on share investment on other organizations.	√	√	√
32159	Sale of share investment on other organizations	32159	This includes amount from sale of share investment on other organizations.	√	√	√
<b>32180</b>	<b>Other accounts to be received</b>		<b>The details of other accounts to be received are seen under this. There is no need for entry under this sub-head.</b>	√	√	√
32181	Credit sales and advance payment		Credit sales and advance payments should be entered under this Sub-head.	√	√	√
32182	Receivable Miscellaneous Accounts		This includes receivable due tax, share of profit, and amount of already sold share but not yet	√	√	√

			received, rent due to be received, wages entered under this Sub-head.			
32183	Received Deposit Amount		While receiving deposit amount from a person or organization for any use, it should be accounted here.	√	√	√
32184	Paid back Deposit		While returning back deposited by person or organization for any purpose, it should be accounted here.	√	√	√
<b>32200</b>	<b>External Financial Asset</b>	<b>32200</b>	<b>It includes external financial assets. No need for entry here.</b>	√		
<b>32210</b>	<b>Gold and SDR</b>	<b>32010</b>	<b>It includes gold in the account of Rastra Bank and SDR. No need to account under this Head.</b>	√		
32211	Gold	32011	It includes gold in the Rastra Bank under under Government ownership.	√		
32212	SDR	32012	It includes SDR in the Rastra Bank under under Government ownership.	√		
<b>32240</b>	<b>Actual foreign Loan Investment</b>	<b>32240</b>	<b>It includes foreign investment and actual payback amount. Amount cannot be written here, however.</b>	√	√	
32241	Foreign Loan Investment	32211	It includes loan invested internationally.	√	√	
32242	Payback on foreign loan investment	32212	It includes payback on capital on international loan investment.	√	√	
<b>32250</b>	<b>Actual Foreign share Investment</b>	<b>32250</b>	<b>It includes actual share investment in foreign organization.</b>	√	√	
32251	Foreign share investment	32251	It includes international share investment.	√	√	
32258	Sale of foreign share	32258	It includes return on international share investment.	√	√	
<b>33000</b>	<b>Liability</b>	<b>33000</b>	<b>It includes internal and external financial liability obtained by Government.</b>	√	√	√
<b>33100</b>	<b>Internal Liability</b>	<b>33100</b>	<b>It includes all internal liability amounts of Government.</b>	√	√	√

<b>33140</b>	<b>Actual internal Debt</b>	<b>33190</b>	<b>It includes the internal debt obtained by federal Government and actual amount of internal capital payment. Amount cannot be entered under it.</b>	√	√	√
33141	Loan through debt bond	33191	It includes treasury bill, savings debt bond, development debt bond as well as loans received through various debt bonds.	√	√	√
33142	Other internal loan received from Government	33192	It includes other loan received internally from Government.	√	√	√
33143	Loan received from other Organizations	33193	This includes loans internally received from various financial and other organizations.	√	√	√
33144	Overdraft	33194	This includes short-term loan received from overdraft.	√	√	√
33145	Capital payment for loan received through debt bond	33195	It includes capital loan payment for treasury bill, savings debt bond, development debt bond as well as loans received through various debt bonds.	√	√	√
33146	Capital debt payment of other internal loans from Government.	33196	This includes capital payment of other internal loans from Government.	√	√	√
33147	Capital payment of loan received from other organizations	33197	This includes Capital payment of loan received from other organizations.	√	√	√
33148	Overdraft Payment	33198	This includes Capital payment of short term loan through Overdraft.	√	√	√
<b>33180</b>	<b>Other Accounts to be paid</b>		<b>This includes payable accounts of miscellaneous accounts. Amount need not be entered under this Head.</b>	√	√	√
33181	Credit and advance payment		The amounts of credit purchase and advance payment received must be entered under this Sub-head.	√	√	√
33182	Other accounts to be paid		Tax already received but remaining to be paid, profit share, shares purchased but remaining to be paid, to be paid rent, wages etc. are entered under this Sub-head.	√	√	√

33200	<b>External Financial Liability</b>	33200	<b>This includes external financial liability of Government. Amount cannot be entered here.</b>	√	√	√
33240	<b>Actual Foreign Debt</b>	33240	<b>This includes the actual foreign debt amount of Government. Amount cannot be entered under this.</b>	√	√	√
33241	Received foreign Loan	33241	This includes loan received from foreign source.	√	√	√
33242	Payment of foreign loan capital	33242	This includes payment of capital on loan from foreign source.	√	√	√
33300	<b>Revenue to be Allocated</b>		<b>This Head includes revenue to be collected for allocation among Government levels. Amount cannot be included in this.</b>	√	√	√
33310	<b>Value Added Tax (VAT)</b>	33310	<b>This includes production of goods and service, import, sale, distribution and transfer as well as VAT payable on other transactions allocable among various levels of Government.</b>	√		
33311	VAT - Production	33111	This includes the VAT payable by the producer for selling the product produced.	√		
33312	VAT -Import	33112	This includes VAT to be paid by Importer at point of Customs.	√		
33313	VAT – Goods sale & distribution	33113	This includes VAT payable by Bulk or Retail seller.	√		
33314	VAT – Consultancy and Contract	33114	This includes the VAT applicable to all kinds of Contract business and Consultancy service. In case contract tax has been collected prior to VAT enforcement, it must be deposited in this.	√		
33315	VAT – Tourism service collection	33115	This includes VAT on hotel, travel agency, trekking including rafting associated with the tourism business. In case hotel tax has been collected prior to VAT enforcement, it should be deposited in this.	√		
33316	VAT – communication service, insurance, air flight and	33116	It includes all kinds of communication services (except Government Postal Service), insurance and VAT imposed on	√		

	collection of other services		specified other services and air flight tax. Any entertainment tax remaining to be collected prior to VAT introduction, should be deposited in it.		
33317	VAT – to be collected from the unregistered	33117	This includes VAT to be collected from a unregistered person outside of Nepal, VAT levied on sale of wood, VAT to be collected/submitted by local level or international agency or mission or Government or public corporation dealing with material for which VAT is not applicable.	√	
<b>33330</b>	<b>Excise fee for Allocation</b>	<b>33130</b>	<b>This includes excise fee for producing products of various kinds. Amount cannot be credited to this.</b>	√	
33331	Excise fee - Tobacco related material	33131	This includes excise fee applicable to all kinds of tobacco related material.	√	
33332	Excise fee – Alcoholic drink	33132	This includes excise fee applicable to alcoholic drinks (including wine and light drinks).	√	
33333	Excise fee - Beer	33133	This includes excise fee applicable on beer.	√	
33334	Excise fee – Other industrial products	33134	This includes applicable excise fee on other industrial products except 33331, 33332 and 33333 above.	√	
33340	Tax to be allocated, Registration fee and other administrative service fee	333150	This includes tax to be allocated among various Government levels, registration and other Government service fee amounts. Amount cannot be credited to this.	√	√
33341	Vehicle Fee	33158	This includes tax on transport vehicle.	√	
33342	Entertainment Tax		This includes entertainment tax on cinema house, video house, cultural exhibition venue, concert, fun park, carnival, garden, and picnic spot.		√
33343	Advertisement Tax		This includes tax on advertisement material such as hoarding board, sign board, tri-vision board, glow board, and digital board.		√

33344	House-land registration Fee	33157	This includes House-Land registration fee or tax.	√	√	√
33345	Tourism Fee	33156	In this must be included temporary license fee for a tourist's firearm, documentary filming fee, film production and filming fee, zoo entry fee, and other tourism service fees except mountain climbing and trekking fees..	√	√	√
<b>33360</b>	<b>Natural Resources Royalty to be Shared</b>	<b>33160</b>	<b>This includes royalty amount from Natural Resources to be shared among various levels of Government. Amount cannot be credited in this.</b>	√	√	√
33361	Royalty on Forest Sector	33161	This includes amount received from the sale of forest and forest products, grazing, grass and shrub cutting and other royalty from forest.	√	√	
33362	Royalty related to Mines and minerals	33162	This includes Mine Excavation license fee, survey fee, amount obtained from royalty on Mining. It also includes amount accruable through the collection of boulder, gravel, sand, soil, and slate.	√		
33363	Royalty related to Water Resources	33163	This includes royalty amount received from water resources except hydropower.	√		
33364	Royalty related to Electricity		This includes royalty amount from electricity generation.	√		
33365	Mountaineering Royalty	33164/33165	This includes the amount received from mountaineering fee/salutation.	√		
33366	River debris collection fee		This includes amount received from the sale of boulder, gravel, sand, and river debris.			√
33369	Income and Royalty from other natural resources	33169	This includes income and royalty from natural resources except those mentioned above.	√	√	√
<b>33390</b>	<b>Other Shareable Revenue</b>		<b>This includes other kinds of tax, applying charge, fee received from other than those heads mentioned above and to be shared among the various levels of Government.</b>	√	√	√

33391	Collection of other shareable Revenue	This includes other kinds of tax, applying charge, fee, revenue received from other than those heads mentioned above and to be shared among the various levels of Government.	√	√	√
34000	Contingent Assets and Liabilities	This includes those that have not been included in the above-mentioned in the asset/liability classification .Its use but the potential liability for the property probable to be obtained. Its use should be made by the entity preparing the financial details for the sake of completion of financial details. Amount cannot be entered in this.			
34100	Contingent Assets and Liabilities	<b>This includes those that have not been included in the above-mentioned in the asset/liability classification. But the potential liability for the property probable to be obtained are accounted for. Amount cannot be credited in it.</b>			
34110	Potential Asset	<b>This his includes potential other assets that may Be obtained.</b>			
34111	<b>Potential Assets</b>	<b>A description of any liability that is likely to be borne by Government by virtue of various works to be implemented by it as a consequence of one or more incidents must be included in this.  Other assets to be obtained by Government by virtue of unplanned and unexpected legal claims, Ernest money or other such work must be included while declaring it in the financial details.</b>			
34200	<b>Potential Liability</b>	<b>This includes potential liability to be created on Government.</b>			

		<b>Amount cannot be entered under this.</b>
34210	Potential Liability	<b>This includes potential liability to be created on Government. Amount cannot be entered under this.</b>
34211	Potential Liability	A description of any liability that is likely to be borne by Government by virtue of various works to be implemented by it as a consequence of one or more incidents must be included in this.  Other assets to be obtained by Government by virtue of unplanned and unexpected legal claims, Ernest money or other such work must be included while declaring it in the financial details.

## 2.5 Asset and Liability Balance, Code Description and Explanation

Code	Sub-Head of Assets and Liability	Explanation	Applicable Level		
			Federal	Province	Local
61000000	Non-financial Asset	Being a Base Head no entry is done in it. Under is this is integrated details of Non-financial Assets.	√	√	√
<b>6110000</b>	<b>Fixed Assets</b>	<b>This includes assets repeatedly or constantly used for more than one year. Assets are not entered under this Head.</b>	√	√	√
		.			
6111000	<b>Building &amp; Infrastructure</b>	<b>Integrated details of building and related Infrastructure are seen here. It cannot be entered under this Head.</b>	√	√	√
6111100	<b>Residential Buildings</b>	<b>Under this Head can be seen the consolidated details of buildings and related infrastructure. This includes garage, temporary houses, rest house, and other infrastructure of fixed nature associated with the Building. Entry should not be made in this Head.</b>	√	√	√

6111101	Mobile Homes	Entry of mobile homes is done under this Sub-head.	√	√	√
6111102	Residential Plan/Flat	Residential Plans and Flats are entered under this Sub-head.	√	√	√
6111103	Rest/ Guest House	Entry of Buildings for the purpose of Rest or Guest houses in done under this Sub-head.	√	√	√
6111104	Residence	Buildings for use as residence are entered under Sub-head.	√	√	√
6111105	Security Barrack	Building and Infrastructure used by Security entity are entered under this Sub-head.	√	√	√
<b>6111200</b>	<b>Non-residential Building</b>	<b>The consolidated details of buildings for non-residential use are seen under this Head. It includes infrastructure of fixed nature related to the Building. Entry should not be done under this Head.</b>	√	√	√
6111201	Office Building	Government office buildings are entered under this Sub-head.	√	√	√
6111202	School Building	School buildings are entered under this Sub-head.	√	√	√
6111203	Hospital Building	Buildings like Hospital building, health service center are entered under this Sub-head.	√	√	√
6111204	Public Entertainment Buildings	Buildings built for public entertainment are entered under this.	√	√	√
6111205	Godown Building	Godown buildings are entered under this Sub-head.	√	√	√
6111206	Airport	Infrastructure of fixed nature such as international, national airports, and their Infrastructure are entered under this Sub-head.	√	√	√
6111207	Corpse Cremation House	Corpse Cremation Houses are entered under this.	√	√	√
6111208	Shopping (Bazaar) Buildings	Shopping buildings of various types are entered under this Sub-heading.	√	√	√
6111209	Laboratory/Research Center	Laboratories, Research Centers of various Government entities are entered under this.	√	√	√
6111210	Factories	Building infrastructure of factories are entered under this Sub-head.	√	√	√
6111211	Prison Building	Prison buildings are entered under this Sub-head.	√	√	√

6111400	<b>Regarding Land Improvement</b>	<b>Land improvement work includes improving the land substantially by performing some work to improve its quantity, quality and productivity. Infrastructure built under it however are not entered. Only the difference in price incurred on improving the natural form of the land is entered under this Sub-head. Entry should not be made under this Head.</b>	√	√	√
6111411	Land Improvement	Land improvement work includes improving the land substantially by performing some work to improve its quantity, quality and productivity. Infrastructure built under it however are not entered. Only the difference in price incurred on improving the natural form of the land is entered under this Sub-head.	√	√	√
6112000	<b>Machinery &amp; Equipment</b>	<b>This includes equipment for transportation, equipment used for information, computer, and machinery equipment for Telecommunication &amp; other machinery and equipment not entered in other Sub-head. Machinery and equipment within the building infrastructure must not be entered here under the building Head. Other machinery equipment except military armament must be entered under this Head. The consolidated details are seen under this sub-head. Entry should not be done under this Head.</b>	√	√	√
6112100	<b>Equipment related to Transportation</b>	<b>This includes vehicles used for transporting people from one place to another. Entry need not be under this Head.</b>	√	√	√
6112101	Passenger carrying means of Transport	Means of transport carrying people from one place to another are entered under this Head.	√	√	√
6112102	Means of Transport carrying cargo	Means of Transport used to carry cargo from one place to another are entered in this.	√	√	√
6112103	Agricultural means of Transport	Means of transport used to transport agricultural material are entered in this.	√	√	√
6112104	Industrial means of Transport	Means of Transport used for Industrial use are entered under this Sub-head.	√	√	√
6112105	Ambulance	Ambulances are entered under this sub-head.	√	√	√
6112106	Ships	Ships are entered under this Sub-head.	√	√	√
6112107	Railway Locomotive	Railway locomotive is entered under this Sub-head.	√	√	√

6112108	Airplane	Airplane is entered under this Sub-head.	√	√	√
6112109	Motorcycle	Motorcycle is entered under this sub-head.	√	√	√
6112110	Car Jeep	Means of transport such as car, jeep are entered under this.	√	√	√
<b>6112200</b>	<b>Other machinery &amp; Equipment except means of transport</b>	<b>This includes all other equipment and machinery except means of transport. As this Head provides a consolidated detail it need not be entered.</b>	√	√	√
6112211	Information, Computer and Telecommunication Equipment	This includes radio, television, video, and machinery, equipment related to telecommunication are entered under this Sub-head.	√	√	√
<b>6112220</b>	<b>Other Machinery &amp; Equipment</b>	<b>Those items not entered under other machinery equipment are entered here. As this sub-head provides a consolidated detail it need not be entered in this.</b>	√	√	√
6112221	Office equipment	Equipment used for office are entered in this.	√	√	√
6112222	Computer equipment	Computers used for office are entered under this sub-head.	√	√	√
6112223	Electrical equipment	Electrical Equipment used for office purpose are entered under this Sub-head.	√	√	√
6112224	Communication Equipment	Communication related equipment is entered in this.	√	√	√
6112226	Musical Equipment	Musical Equipment is entered in this.	√	√	√
6112227	Medical Equipment	Medical Equipment is entered in this.	√	√	√
6112228	Sports Equipment	Sports equipment is entered under this Sub-head.	√	√	√
6112229	Art (paintings)	Art (Paintings) is entered under this Sub-head.	√	√	√
6112230	Books, newspapers etc.	Books, newspapers, etc. are entered under this Sub-head.	√	√	√
6112231	Laboratory Equipment	Laboratory equipment are entered under this Sub-head.	√	√	√
6112232	Industrial & Production Equipment	Industrial & production equipment are entered under this Sub-head.	√	√	√
6112233	Construction related Equipment	Construction related equipment are entered under this Sub-head.	√	√	√
6112234	Broadcasting equipment	Broadcasting related Equipment are entered under this Sub-head.	√	√	√

6112235	Security related Equipment	Security related Equipment are entered under this Sub-head.	√	√	√
6112236	Agriculture and Milk production Equipment	Agriculture and milk production related equipment are entered under this Sub-head.	√	√	√
6112237	Fire safety Equipment	Fire safety equipment are entered under this Sub-head.	√	√	√
6112311	Furniture	Furniture is entered under this Sub-head.	√	√	√
6113100	<b>Manufactured Biological Means</b>	<b>This includes animal assets that are used frequently for material production and trees, assets obtained from trees, crops and plants. The natural growth, regeneration lie under the direct control of the organization. This is not entered here.</b>	√	√	√
6113111	Animal Assets	Animal assets that are used frequently for material production are entered under this. For example, Breeding stocks, milk providing cattle, sheep for use in wool production or other cattle, cattle used for transportation, animals used for other entertainment. No entry is done in this.	√	√	√
6113121	Trees, crops and Plants	Assets such as a tree used for frequent production, crops and plant- based are entered under this. For example, trees producing apples and oranges, trees used for wood.	√	√	√
6113200	Products related to Intellectual Property	Research, Investigation, Development generated assets are entered. But not entered in this.	√	√	√
6113211	Research and Development	Assets related to R& D are entered under this Sub-head.	√	√	√
6113221	Search for Mines & Evaluation	Search for Mines and Evaluations are entered under this Sub-head.	√	√	√
<b>6113400</b>	<b>Computer Software &amp; Database</b>	<b>Consolidated details of Computer software and databases are seen. No entry under this Head.</b>	√	√	√
6113411	Computer Software	Computer Programs, Program details, and other items necessary for any software are entered under this Sub-head.	√	√	√
6113412	Database	Database is entered under this Sub-head.	√	√	√

6113413	Entertainment, Library and artistic originals	Entertainment, Library and artistic originals are entered in this.	√	√	√
6113414	Other Intellectual Assets	Other Intellectual Assets are entered in this.	√	√	√
<b>6114000</b>	<b>War Equipment System/Armament Systems</b>	<b>Assets such as Military armament, war materials, vehicles like tanks, military airplane, are consolidated under this Head.</b>	√	√	√
6114111	War Equipment System/armament systems	Assets such as Military armament, war materials, and vehicles like tanks, military airplane, and Missile are entered under this Head.	√	√	√
<b>6115000</b>	<b>Other Infrastructure</b>	<b>The consolidated details of other infrastructure apart from buildings such as highway, bridge, water supply infrastructure, etc. are seen under this Head.</b>	√	√	√
6115111	Highway, road etc.	National highway, regional road and other roads are entered in this.	√	√	√
6115211	Airfield Runway	Airfield Runway is entered in this.	√	√	√
6115311	Electricity Infrastructure	Assets related to electricity infrastructure are entered under this Sub-head.	√	√	√
6115411	Harbor, dam & other Water Infrastructure	Harbor, dam, and other water infrastructure are entered under this Sub-head.	√	√	√
6115511	Irrigation Infrastructure	Irrigation and other hydraulic infrastructure are entered under this Sub-head.	√	√	√
6115611	Construction of Water Supply Infrastructure	Infrastructure for water supply use and pumping station are entered under this Sub-head.	√	√	√
6115711	Protection of forest and Environment	Assets relating to Forest and Environment are entered under this Sub-head.	√	√	√
6115811	Construction of sanitary Infrastructure	Infrastructure for sanitary use and Sewerage Treatment Plant are entered under this Sub-head.	√	√	√
6115911	Other Public Assets	Other assets related to Public Works are entered under this sub-head.	√	√	√
<b>6122000</b>	<b>Spare Goods</b>	<b>The consolidated details of goods produced during current period or previously, or materials kept for sale or other purposes are seen here. No entry under this head.</b>	√	√	√

6122111	Goods/Raw materials and supplies	Goods kept in store by any entity for use as raw material in the production process are entered under this Sub-head. For example, office materials, fuel, etc.	√	√	√
6122211	Materials in production (work in progress)	Goods in the production process but not yet able to be handed over to other entity are entered in this. Assets which are Frequently used or usable for more than one year are entered in this.	√	√	√
6122311	Finished Products	Materials in the stock of the producer after completion of the production process must be entered under this.	√	√	√
6122411	Goods kept for Re-sale	Sale of Goods not having completed additional production process prepared for sale or handover are entered under this Sub-head.	√	√	√
6122511	Military spare Goods	Goods usable only once in the military armament such as missile, rocket, bomb are entered under this Sub-head.	√	√	√
<b>6130000</b>	<b>Highly Precious Materials</b>	<b>This includes such highly precious materials that are not used for production or consumption but are estimated to fetch high prices in future. Consolidated under this are goods not used in the production process, such as non-financial gold, precious metal, stone, painting, old ornaments. This is not entered under the Head.</b>	√	√	√
6131111	Highly Precious Materials	This includes such highly precious materials that are not used for production or consumption but are estimated to fetch high prices in future. Entry under this sub-Head is done for goods not used in the production process such as non-financial gold, precious metal, stone, painting, old ornaments.	√	√	√
<b>61440000</b>	<b>Unproduced Assets</b>	<b>Consolidated under this are the details of natural resources and means.</b>	√	√	√
6141111	Land	Open lands are entered under this Sub-head.	√	√	√
6142111	Minerals and Energy Resources	Assets related to Minerals and Energy remaining underground that are viable to be excavated through existing technology and prices are entered in this Sub-Head.	√	√	√
<b>6143000</b>	<b>Naturally available /remaining other Assets</b>	<b>Consolidated details of naturally available resources are seen under this. No need to enter under this Head.</b>	√	√	√

6143111	Unproduced Bio-Resources	Entered under this Sub-head are naturally occurring materials with inherent ownership right such as animals and birds which give production once or more, materials, plants, and fish but natural increase, and re-production are not under the direct control and management of any entity .	√	√	√
6143211	Water Resources	Water underground or surface with economic value and measurable are entered under this Sub-head.	√	√	√
<b>6143300</b>	<b>Other Natural Resources</b>	<b>Other natural resources are included under this. No need to enter in it.</b>	√	√	√
6143311	Radio Sector	In this must be entered, such as Electronic transmission sector, radio frequency.	√	√	√
6143321	Natural Resources not classified elsewhere	Entered under this sub-head are Visible Natural Resources but not classified elsewhere.	√	√	√
<b>6144000</b>	<b>Unproduced Intangible assets</b>	<b>Intangible assets generated by the legal and accounting system lie under this Head.</b>	√	√	√
<b>6144100</b>	<b>Agreement, Lease and License</b>	<b>Agreement, Lease and Licenses with legal liability of another party to pay a certain amount for the use of any asset or arrangement of service are consolidated in this. No need for entry under this head.</b>	√	√	√
6144111	Rents from conducting marketable	In case money is received from the rent of fixed assets, it is entered under this Head.	√	√	√
6144211	Licenses for utilizing natural resources	Assets obtained through the rent of natural resources are entered under this Sub-Head.	√	√	√
6144311	Licenses for Special Work	Licenses obtained for conducting special work from which monopoly is obtained for metric, such assets are entered under this Sub-Head.	√	√	√
6144411	Special Ownership of material and Services obtainable in future	Assets bought for obtaining any material or service in future are entered under this Sub-Head.	√	√	√
6144511	Goodwill and marketing Assets	Goodwill and marketing Assets are entered under this Sub-Head.	√	√	√
<b>6200000</b>	<b>Financial Assets</b>	<b>Under this are seen consolidated details of financial assets. Entry is not done under this Head.</b>	√	√	√
<b>6210000</b>	<b>Internal</b>	<b>Consolidated details of internal financial assets are prepared in this. Entry need not be done in this Head.</b>	√	√	√

<b>6212000</b>	<b>Cash and Bank Balance</b>	<b>Details of cash and bank balance are made under it. No entry need be done under this Head.</b>	√	√	√
6212111	Currency	Details of Bank notes and coins issued by the Nepal Rastra Bank fall under it. No entry need be done under this Head.	√	√	√
6212211	Deposit	Deposit able to be handed over is entered under this Sub-Head.	√	√	√
<b>6213000</b>	<b>Securities related to Loan</b>	<b>Securities related to Loan such as bills, bond, debenture are entered in this Sub-Head. No need to enter under this Head.</b>	√	√	√
6213111	Securities related to Loan	Securities related to Loan such as bills, bond, debenture are entered in this Sub-Head.	√	√	√
<b>6214000</b>	<b>Loan (Debt)</b>	<b>Overdraft, mortgage loan, trade credit and advance financial lease, RIPO are entered under this. No need to enter under this Head.</b>	√	√	√
6214111	Loan Investment for other Government	Loan granted internally to other Government is entered in this.	√	√	√
6214211	Loan Investment on Public Corporation	Loan granted internally to public corporation is entered under this.	√	√	√
6214311	Loan Investment on other corporations	Other loan investments except those mentioned above are entered in this.	√	√	√
<b>6215000</b>	<b>Equity &amp; Invest funds Shares</b>	<b>Equity and Investment Funds shares fall under this. No need to enter in this Head.</b>	√	√	√
6215111	Equity	Entry of equity shares is done in this Sub-Head.	√	√	√
6215211	Invest Fund Share or Unit	The shares and units of collective invest fund are entered in this.	√	√	√
<b>6216000</b>	<b>Insurance, pensions, and Guarantee Plans</b>	<b>Non-Life Insurance Fund, Life Insurance, Annuity, Pension Fund, guarantee Plans are entered under this. No need of entry under this Head.</b>	√	√	√
6216111	Technical Reserves of Non-life Insurance	Previously paid amount of Non-life insurance fee, Non-life insurance Fund are entered in this. No need of entry in this Head.	√	√	√
6216211	Life Insurance and Annuity Entitlement	Claim worthy life Insurance and Annuity Entitlement are entered in this Sub-Head.	√	√	√
6216311	Pension Right	Fund for Pension use is entered in this Sub-Head.	√	√	√

6216411	Claim over Pension Fund	Fund for the use of Pension for one's own employees that has been agreed with a Third party is entered in this Sub-Head.	√	√	√
6216511	Facilities (calls) to be received from Guarantee Plan	Various kinds of schemes are entered bin this Sub-Head.	√	√	√
<b>6217000</b>	<b>Financial Derivatives and Employee Stock Option</b>	<b>This includes financial derivatives and Employee Stock Option. No need for entry in this Head.</b>	√	√	√
6217111	Financial derivatives	Financial instruments such as interest rate risk, exchange rate risk, equity and commodity market risk are entered in this Sub-head.	√	√	√
6217211	Employee Stock Option	Entry of Employee Stock option is done in this Sub-Head.	√	√	√
<b>6218000</b>	<b>Other Accounts to be obtained</b>	<b>The details of other accounts to be obtained are seen in this. No need of entry in this Head.</b>	√	√	√
6218111	Credit sales and advance payment	Credit sales and advance payment should be entered in this.	√	√	√
6218211	Obtainable Miscellaneous Accounts	This includes remaining tax to be received, profit share, amount of shares already sold but not yet received, outstanding rent and wages are entered in this.	√	√	√
<b>6220000</b>	<b>External</b>	<b>Consolidated details of external financial assets are prepared here. No need for entry in this Head.</b>	√	√	√
<b>6221000</b>	<b>Gold and SDR under ownership of Government Entity or remaining in the Rastra Bank</b>	<b>This includes Gold kept in the Nepal Rastra Bank as reserve asset or asset kept as reserve asset in the IMF . No need of entry in this Head.</b>	√	√	√
6221111	Gold under the ownership of government Entity or in the Rastra Bank	Gold kept in the Nepal Rastra Bank as reserve asset is entered under this.	√	√	√
6221211	SDR	SDR kept in the IMF as reserve asset is entered under this.	√	√	√
<b>6222000</b>	<b>Cash &amp; Bank Balance</b>	<b>This includes details of cash and bank balance. No need of entry under this Head.</b>	√	√	√
6222111	Currency	Bank notes and coins issued by Nepal Rastra Bank are entered in this.	√	√	√

6223111	Guarantees related to Loan	Guarantees related to Loan such as Bills, Bond, Debenture, are entered in this Sub-Head.	√	√	√
<b>6224000</b>	<b>Debt</b>	<b>This includes Overdraft, mortgage Loan, Trade &amp; Advance Financial Lease, RIPO which are entered under this. No need of entry in this Head.</b>	√	√	√
6214111	Loan Investment on other government	Debt loaned internally to other Government is entered in this.	√	√	√
6214211	Loan Investment on Public Corporation	Loan granted internally to public corporation is entered into this.	√	√	√
<b>6225000</b>	<b>Equity &amp; Investment Fund Shares</b>	<b>This includes equity and Investment Fund shares. No need of entry into this.</b>	√	√	√
6225111	Equity	Equity shares are entered in this.	√	√	√
6225211	Investment share Fund or Unit	Collective Investment Fund shares and units are entered in this sub-Head.	√	√	√
6226000	Insurance, Pension, Guarantee Plans	This includes Non-life insurance funds, life insurance, annuity, pension fund, guarantee plans. No need of entry in this Sub-head.	√	√	√
6226111	Technical Reserves of Non-Life Insurance	The previously paid of non-life insurance, non-life insurance fund are entered in this Sub-Head.	√	√	√
6226211	Life Insurance & Annuity Entitlement	Claimable Life Insurance and Annuity Entitlement are entered in this Sub-Head.	√	√	√
6226311	Pension Right	The Fund for Pension use is entered in this sub-Head.	√	√	√
6226411	Claim over Pension fund	The Fund for the purpose of one's own employees in accordance with agreement with a Third Party is entered in this.	√	√	√
6226511	Facilities (Callas) to be obtained from Guarantee Plan	The various types of schemes are entered in this Sub-Head.	√	√	√
<b>6227000</b>	<b>Financial Derivatives and Employee Stock Option</b>	<b>This includes Financial Derivatives and Employee Stock Option. No need of entry in this Head.</b>	√	√	√
6227111	Financial Derivatives	Financial instruments such as Interest rate risk, exchange rate risk, Equity & Commodity Market risk are entered in this Sub-Head.	√	√	√
6227211	Employee Stock Option	Entry of Employee Stock Option is done in this Sub-Heading.	√	√	√

<b>6228000</b>	<b>Other Received Accounts</b>	<b>Details of other accounts to be received are seen here. No need of entry under this Head.</b>	√	√	√
6228111	Credit sales and advance payment	Credit sales and advance payments should be entered in this Sub-Head.	√	√	√
6228211	Obtainable Miscellaneous Accounts	Tax to be collected, profit share, shares sold but amount not received, rent to be collected, wages and the like are entered in this Sub-Head.	√	√	√
<b>6300000</b>	<b>Liabilities</b>	<b>Under this Head are included Liability related matters. No need of entry in this.</b>	√	√	√
<b>6310000</b>	<b>Internal</b>	<b>Details must be kept of internal liabilities under this Head. No need for entry in this.</b>	√	√	√
<b>6312000</b>	<b>Cash and Bank Balance</b>	<b>This includes details of cash and bank balance. No need to enter in this.</b>	√	√	√
6312111	Cash	Details of Bank notes and coins issued by Nepal Rastra Bank are included in this. No need to enter in this Head.	√	√	√
6212211	Deposit	Deposit fit to be handed over is entered in this.	√	√	√
<b>6313000</b>	<b>Guarantees related to Loan</b>	<b>This includes Guarantees related to Loans such as Bills, Bond, and Debenture. No need to enter under this Head.</b>	√	√	√
6313311	Guarantees related to Loan	Guarantees related to Loans such as Bills, Bond, and Debenture are entered in this.	√	√	√
<b>6314000</b>	<b>Debt</b>	<b>This includes overdraft, mortgage loan, Trade Credit &amp; Advance Financial Loan, RIPO. No need to enter under this Head.</b>	√	√	√
6314111	Loan Obtained through Loan paper	Loan obtained through loan paper is entered in this.	√	√	√
6314211	Other internal loan obtained from Government	Other internal loan obtained from Government is entered in this.	√	√	√
6314311	Loan obtained from other organizations	Loan obtained from other organizations is entered in this.	√	√	√
6314411	Overdraft	Overdraft is entered in this.	√	√	√
<b>6315000</b>	<b>Equity &amp; Investment Fund Shares</b>	<b>Equity &amp; Investment Fund Shares are entered in this Head.</b>	√	√	√
6315111	Equity	Equity share is entered in this Sub-Head.	√	√	√

6315211	Investment Fund Shares and Units	The shares of collective investment fund and units are entered in this Sub-Head.	√	√	√
<b>6316000</b>	<b>Insurance, Pension, Guarantee Plans</b>	<b>This includes non-life Insurance Fund, life Insurance, Annuity, Pension Fund, and Guarantee Plans. No need to enter in this Head.</b>	√	√	√
6316111	Non-life Insurance (Technical Reserves)	Previously paid amount for Non-life insurance fee, Non-life insurance fund are entered in this Sub-Head.	√	√	√
6316211	Life Insurance & Annuity Entitlement	Claimable Life Insurance and Annuity Entitlement are entered in this Sub-Head.	√	√	√
6316311	Life Insurance & Annuity Entitlement	The Fund for the use of Pension is entered in this Sub-Head.	√	√	√
6316411	Claim over Pension Fund	The Fund for the use of Pension for one's own employees through agreement with a Third party is entered in this Sub-Head.	√	√	√
6316511	Facilities (Calls) to be obtained from Guarantee Plan	Various kinds of schemes are entered in this Sub-Head.	√	√	√
<b>6317000</b>	<b>Financial Derivatives and Employee Stock Option</b>	<b>This includes Financial Derivatives &amp; Employee Stock Function. No need to enter in this Head.</b>	√	√	√
6317111	Financial Derivatives	Financial Instruments such as Interest rate risk, exchange rate risk, Equity & Commodity Market risk are in this Sub-Head.	√	√	√
6317211	Employee Stock Option	Employee Stock Option is entered in this Sub-Head.	√	√	√
<b>6318000</b>	<b>Other Accounts to pay</b>	<b>Details of other accounts to be obtained are seen here, No need to enter under this Head.</b>	√	√	√
6218111	Credit and advance payment	Amount of credit sales and advance payment should be entered in this Sub-Head.	√	√	√
6318211	Other Various Accounts to Pay	Amounts such as tax already obtained but due for payment, profit portion, Shares already purchased but remaining to be paid, wages are entered in this Sub-Head.	√	√	√
<b>6320000</b>	<b>External</b>	<b>Consolidated details of external liabilities is prepared in this. No need to enter in this Head.</b>	√	√	√
<b>6321000</b>	<b>Gold &amp; SDR under Government entity ownership or</b>		√	√	√

	<b>remaining in the Nepal Rastra Bank</b>				
6321111	Gold under Government entity ownership or remaining in the Nepal Rastra Bank	The gold kept as fixed asset in the Neapal Rastra Bank is entered in this Sub-Head.	√	√	√
6321211	Special Drawing Right (SDR)	SDR kept in the IMF as International Saving is entered in this Sub-Head.	√	√	√
6322000	Cash & bank Balance	This includes details of cash and Bank balance. No need to enter in this Head.	√	√	√
6322111	Cash	Bank notes and coins issued by Rastra Bank are entered in this Sub-Head.	√	√	√
6322211	Deposit to be handed Over	Deposit fit to be handed over is entered in this Sub-Head.	√	√	√
6322311	Other Deposits	Other deposits like savings, fixed deposit are entered in this Sub-Head.	√	√	√
<b>6323000</b>	<b>Loan related Guarantees</b>	<b>This includes loan related guarantees such as bills, debenture. No need to enter in this Head.</b>	√	√	√
6323111	Guarantees related to Loan	Loan related guarantees such as bills, debenture are entered under this Head.	√	√	√
<b>6324000</b>	<b>Debt</b>	<b>This includes overdraft, mortgage loan, Trade Credit &amp; Advance Financial Lease, RIPO. No need to enter in this Head.</b>	√	√	√
6324111	Debt	Overdraft, mortgage loan, Trade Credit & Advance Financial Lease, RIPO are entered in this Head.	√	√	√
6325000	<b>Equity &amp; Investment Fund Shares</b>	<b>This includes Equity &amp; Investment Shares. No need to enter in this Head.</b>	√	√	√
6325111	Equity	Equity share is entered in this Sub-Head.	√	√	√
6325211	Investment Fund Shares and Units	Share and Units of Collective Investment Fund are entered in this Sub-Head.	√	√	√
<b>6326000</b>	<b>Insurance, pension, Guarantee Plans</b>	<b>Non-Life Insurance Fund, Life Insurance, Annuity, Pension Fund, Guarantee Plans are entered in this. No need of entry in this Head.</b>	√	√	√
6326111	Non-Life Insurance (Technical Reserves)	Previously paid amount of non-life insurance fee, non-life insurance fund are entered in this.	√	√	√

6326211	Insurance and Annuity Entitlement	Claim-worthy life insurance and annuity entitlement are entered in this Sub-Head.	√	√	√
6326311	Pension Entitlement	Fund for pension is entered in this Sub-Head.	√	√	√
6326411	Claim over Pension Fund	The Fund for the use of pension for one's own employees through agreement with a Third party is entered in this Sub-Head.	√	√	√
6326511	Facilities to be obtained (calls) from Guarantee Plans	Various types of schemes are entered in this Sub-Head.	√	√	√
6327000	Financial Derivatives & Employee Stock Option	This includes Financial Derivatives & Employee Stock Option. No need to enter in this Sub-Head.	√	√	√
6327111	Financial Derivatives	Financial instruments such as Interest rate risk, exchange rate risk, Equity & Commodity market risk are entered in this Sub-Head.	√	√	√
6327211	Employee Stock Option	Employee Stock Option is entered in this Sub-Head.	√	√	√
6328000	Remaining to Pay Accounts	The details of other accounts to be paid are seen here. No need to enter in this Sub-Head.	√	√	√
6328111	Credit & Advance payment	Credit purchase and advance payment amounts should be entered in this Sub-Head.	√	√	√
6328211	Various Accounts to be paid	Amounts of Tax already received but yet to be paid, portion of profit, shares purchased but to be paid, rent to be paid, wages are entered in this Sub-Head.	√	√	√

**Part - Three**

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	01	Province No. 1	Biratnagar Metropolitan City	80101011
801	01	Province No. 1	Itahari Sub- Metropolitan City	80101031
801	01	Province No. 1	Dharan Sub-Metropolitan City	80101032
801	01	Province No. 1	Phungling Municipality	80101101
801	01	Province No. 1	Phidim Municipality	80101102
801	01	Province No. 1	Ilam Municipality	80101103
801	01	Province No. 1	Deumai Mnicipality	80101104
801	01	Province No. 1	Mai Municipality	80101105

801	01	Province No. 1	Suyodaya Municipality	80101106
801	01	Province No. 1	Arjundhara Municipality	80101107
801	01	Province No. 1	Kankai Municipality	80101108
801	01	Province No. 1	Gauradaha Municipality	80101109
801	01	Province No. 1	Damak Municipality	80101110
801	01	Province No. 1	Birtamod Municipality	80101111
801	01	Province No. 1	Bhadrapur Municipality	80101112
801	01	Province No. 1	Mechi Municipality	80101113
801	01	Province No. 1	Shivasatakchi Municipality	80101114
801	01	Province No. 1	Khandbari Municipality	80101115
801	01	Province No. 1	Chainpur Municipality	80101116
801	01	Province No. 1	Dharmadevi Municipality	80101117
801	01	Province No. 1	Panchkhapan Municipality	80101118
801	01	Province No. 1	Madi Municipality	80101119
801	01	Province No. 1	Myanglung Municipality	80101120
801	01	Province No. 1	Laliguras Municipality	80101121
801	01	Province No. 1	Bhojpur Municipality	80101122
801	01	Province No. 1	Khadananda Municipality	8010112
801	01	Province No. 1	Dhankuta Municipality	80101124
801	01	Province No. 1	Pakhribas Municipality	80101125
801	01	Province No. 1	Mahalxmi Municipality	80101126
801	01	Province No. 1	Ineruwa Municipality	80101127
801	01	Province No. 1	Duhabi Municipality	80101128
801	01	Province No. 1	Barah Municipality	80101129
801	01	Province No. 1	Ramdhini Municipality	80101130
801	01	Province No. 1	Urlabari Municipality	80101131
801	01	Province No. 1	Patharisanishwore Municipality	80101132
801	01	Province No. 1	Belbari Municipality	80101133

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
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801	01	Province No. 1	Rangeli Municipality	80101134
801	01	Province No. 1	Ratuwamai Municipality	80101135
801	01	Province No. 1	Letang Municipality	80101136
801	01	Province No. 1	Sunawarshi Municipality	80101137
801	01	Province No. 1	Sundarharaicha Municipality	80101138
801	01	Province No. 1	Solududhakund Municipality	80101139
801	01	Province No. 1	Diktelrupakot Majhuwagadhi Municipality	80101140
801	01	Province No. 1	Halesichuwatung Municipality	80101141
801	01	Province No. 1	Katari Municipality	80101142
801	01	Province No. 1	Chaudandigadhi Municipality	80101143
801	01	Province No. 1	Triyuga Municipality	80101144
801	01	Province No. 1	Belaka Municipality	80101145
801	01	Province No. 1	Shiddhicharan Municipality	80101146
801	01	Province No. 1	Atharaitriveni Rural Municipality	80101301
801	01	Province No. 1	Phatanglung Rural Municipality	80101302
801	01	Province No. 1	Mikwakhola Rural Municipality	80101303
801	01	Province No. 1	Meringden Rural Municipality	80101304
801	01	Province No. 1	Maiwakhola Rural Municipality	80101305
801	01	Province No. 1	Pathiverayangwarak Rural Municipality	80101306
801	01	Province No. 1	Sidingwa Rural Municipality	80101307
801	01	Province No. 1	Sirijunga Rural Municipality	80101308
801	01	Province No. 1	Kummayek Rural Municipality	80101309
801	01	Province No. 1	Tumbewa Rural Municipality	80101310
801	01	Province No. 1	Phalelung Rural Municipality	80101311
801	01	Province No. 1	Phalgunanda Rural Municipality	80101312
801	01	Province No. 1	Miklajung Rural Municipality	80101313
801	01	Province No. 1	Yangwarak Rural Municipality	80101314
801	01	Province No. 1	Hilihang Rural Municipality	80131315
801	01	Province No. 1	Chulachuli Rural Municipality	80101316
801	01	Province No. 1	Phaphokthung Rural Municipality	80101317
801	01	Province No. 1	Maijugmai Rural Municipality	80101318

801	01	Province No. 1	Mangsebung Rural Municipality	80101319
801	01	Province No. 1	Rong Rural Municipality	80101320
801	01	Province No. 1	Sandakpur Rural Municipality	80101321
801	01	Province No. 1	Kanchankawal Rural Municipality	80101322
801	01	Province No. 1	Kamala Rural Municipality	80101323
801	01	Province No. 1	Gaurigunj Rural Municipality	80101324
801	01	Province No. 1	Jhapa Rural Municipality	80101325
802	01	Province No. 1	Bahradeshi Rural Municipality	80101326

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	01	Province No. 1	Budhhasanti Rural Municipality	80101327
801	01	Province No. 1	Halদিwari Rural Municipality	80101328
801	01	Province No. 1	Chichila Rural Municipality	80101329
801	01	Province No. 1	Bhotkhola Rural Municipality	80101330
801	01	Province No. 1	Maklu Rural Municipality	80101331
801	01	Province No. 1	Sabhapokhari Rural Municipality	80101332
801	01	Province No. 1	Silichong Rural Municipality	80101333
801	01	Province No. 1	Adharai Rural Municipality	80101334
801	01	Province No. 1	Chathar Rural Municipality	80101335
801	01	Province No. 1	Phedap Rural Municipality	80101336
801	01	Province No. 1	Menchayayema Rural Municipality	80101337
801	01	Province No. 1	Arun Rural Municipality	80101338
801	01	Province No. 1	Amchok Rural Municipality	80101339
801	01	Province No. 1	Tyamkemaityung Rural Municipality	80101340
801	01	Province No. 1	Pauwadungma Rural Municipality	80101341
801	01	Province No. 1	Ramprasadrai Rural Municipality	80101342
801	01	Province No. 1	Salpasilicho Rural Municipality	80101343
801	01	Province No. 1	Hatuwagadhi Rural Municipality	80101344
801	01	Province No. 1	Sahidbhumi Rural Municipality	80101345
801	01	Province No. 1	Chaubese Rural Municipality	80101346

801	01	Province No. 1	Chatharjorpati Rural Municipality	80101347
801	01	Province No. 1	Sangurigadhi Rural Municipality	80101348
801	01	Province No. 1	Koshi Rural Municipality	80101349
801	01	Province No. 1	Gadhi Rural Municipality	80101350
801	01	Province No. 1	Dewangunj Rural Municipality	80101351
801	01	Province No. 1	Barju Rural Municipality	80101352
801	01	Province No. 1	Bhokraha Rural Municipality	80101353
801	01	Province No. 1	Harinagar Rural Municipality	80101354
801	01	Province No. 1	Kathari Rural Municipality	80101355
801	01	Province No. 1	Kanepokhari Rural Municipality	80101356
801	01	Province No. 1	Kerabari Rural Municipality	80101357
801	01	Province No. 1	Gramthan Rural Municipality	80101358
801	01	Province No. 1	Jahada Rural Municipality	80101359
801	01	Province No. 1	Dhanpalthan Rural Municipality	80101360
801	01	Province No. 1	Budhiganga Rural Municipality	80101361
801	01	Province No. 1	Miklajung Rural Municipality	80101362
801	01	Province No. 1	Khumbupasanglhamu Rural Municipality	80101363
801	01	Province No. 1	Dudhakoshi Rural Municipality	80101364
801	01	Province No. 1	Thulung Dudhakoshi Rural Municipality	80101365

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	01	Province No. 1	Necha Sayan Rural Municipality	80101366
801	01	Province No. 1	Mahakulng Rural Municipality	80101367
801	01	Province No. 1	Likhupike Rural Municipality	80101368
801	01	Province No. 1	Spaong Rural Municipality	80101369
801	01	Province No. 1	Aiselukharka Rural Municipality	80101370
801	01	Province No. 1	Kepilasgadhi Rural Municipality	80101371
801	01	Province No. 1	Khotegang Rural Municipality	80101372
801	01	Province No. 1	Jantedhunga Rural Municipality	80101373
801	01	Province No. 1	Diprunghuichumaa Rural Municipality	80101374

801	01	Province No. 1	Rwabesi Rural Municipality	80101375
801	01	Province No. 1	Barahpokhari Rural Municipality	80101376
801	01	Province No. 1	Sakela Rural Municipality	80101377
801	01	Province No. 1	Udayapurgadhi Rural Municipality	80101378
801	01	Province No. 1	Tapli Rural Municipality	80101379
801	01	Province No. 1	Rautahamai Rural Municipality	80101380
801	01	Province No. 1	Limchungbung Rural Municipality	80101381
801	01	Province No. 1	Khidemba Rural Municipality	80101382
801	01	Province No. 1	Champadevi Rural Municipality	80101383
801	01	Province No. 1	Chisankhugadhi Rural Municipality	80101384
801	01	Province No. 1	Anebhanjhang Rural Municipality	80101385
801	01	Province No. 1	Molung Rural Municipality	80101386
801	01	Province No. 1	Likhu Rural Municipality	80101387
801	01	Province No. 1	Sunkoshi Rural Municipality	80101388
801	01	Province No. 1	District Coordination Committee, Taplejung	80101801
801	01	Province No. 1	District Coordination Committee, Panchthar	80101802
801	01	Province No. 1	District Coordination Committee, Ilam	80101803
801	01	Province No. 1	District Coordination Committee, Sankhuwasabha	80101804
801	01	Province No. 1	District Coordination Committee, Tehrathum	80101805
801	01	Province No. 1	District Coordination Committee, Dhankuta	80101806
801	01	Province No. 1	District Coordination Committee, Bhojpur	80101807
801	01	Province No. 1	District Coordination Committee, Khotang	80101808
801	02	Province No. 2	District Coordination Committee, Solukhumbu	80101809
801	02	Province No. 2	District Coordination Committee, okhaldhunga	80101810
801	02	Province No. 2	District Coordination Committee,Udayapur	80101811
801	02	Province No. 2	District Coordination Committee, Jhapa	80101812
801	02	Province No. 2	District Coordination Committee, Morang	80101813
801	02	Province No. 2	District Coordination Committee, Sunsari	80101814
801	02	Province No. 2	Birgunj Metropolitan City	80102011
801	02	Province No. 2	Janakpur Sub-Metropolitan City	80102031

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	02	Province No. 2	Kalaiya Sub-Metropolitan City	80102032
801	02	Province No. 2	Jeetpur-Simara Sub-Metropolitan City	80102033
801	02	Province No. 2	Kanchanrup Municipality	80102101
801	02	Province No. 2	Khadak Municipality	80102102
801	02	Province No. 2	Daknedhari Municipality	80102103
801	02	Province No. 2	Rajbiraj Municipality	80102104
801	02	Province No. 2	Bodebersai Municipality	80102105
801	02	Province No. 2	Shambhunath Municipality	80102106
801	02	Province No. 2	Surunga Municipality	80102107
801	02	Province No. 2	Hanumannagarkankalini Municipality	80102108
801	02	Province No. 2	Saptakoshi Municipality	80102109
801	02	Province No. 2	Kalyanpur Municipality	80102110
801	02	Province No. 2	Golbazar Municipality	80102111
801	02	Province No. 2	Dhangadhimai Municipality	80102112
801	02	Province No. 2	Mirchaiya Municipality	80102113
801	02	Province No. 2	Lahan Municipality	80102114
801	02	Province No. 2	Siraha Municipality	80102115
801	02	Province No. 2	Sukhipur Municipality	80102116
801	02	Province No. 2	Karjanha Municipality	80102117
801	02	Province No. 2	Chirereshwornath Municipality	80102118
801	02	Province No. 2	Ganehman-Charnath Municipality	80102119
801	02	Province No. 2	Dhanushadham Municipality	80102120
801	02	Province No. 2	Nagarain Municipality	80102121
801	02	Province No. 2	Mithila Municipality	80102122
801	02	Province No. 2	Videha Municipality	80102123
801	02	Province No. 2	Sabaila Municipality	80102124
801	02	Province No. 2	Shahid Municipality	80102125
801	02	Province No. 2	Kamala Municipality	80102126
801	02	Province No. 2	Mithilabihari Municipality	80102127

801	02	Province No. 2	Hamsapur Municipality	80102128
801	02	Province No. 2	Gaushala Municipality	80102129
801	02	Province No. 2	Jaleswor Municipality	80102130
801	02	Province No. 2	Bardibas Municipality	80102131
801	02	Province No. 2	Aurahi Municipality	80102132
801	02	Province No. 2	Balawa Municipality	80102133
801	02	Province No. 2	Bhangaha Municipality	80102134
801	02	Province No. 2	Matihani Municipality	80102135
801	02	Province No. 2	Manara Sisaw Municipality	80102136
801	02	Province No. 2	Ramgopalpur Municipality	80102137

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	02	Province No. 2	Loharpatti Municipality	80102138
801	02	Province No. 2	Ishorpur Municipality	80102139
801	02	Province No. 2	Gaudeita Municipality	80102140
801	02	Province No. 2	Manlangwa Municipality	80102141
801	02	Province No. 2	Lalbandi Municipality	80102142
801	02	Province No. 2	Barathawa Municipality	80102143
801	02	Province No. 2	Balara Municipality	80102144
801	02	Province No. 2	Bagmati Municipality	80102145
801	02	Province No. 2	Haripur Municipality	80102146
801	02	Province No. 2	Hariban Municipality	80102147
801	02	Province No. 2	Haripurwa Municipality	80102148
801	02	Province No. 2	Kabilasi Municipality	80102149
801	02	Province No. 2	Garuda Municipality	80102150
801	02	Province No. 2	Gaur Municipality	80102151
801	02	Province No. 2	Chandrapur Municipality	80102152
801	02	Province No. 2	Isanath Municipality	80102153
801	02	Province No. 2	Kathariya Municipality	80102154
801	02	Province No. 2	Gadhimai Municipality	80102155

801	02	Province No. 2	Gajura Municipality	80102156
801	02	Province No. 2	Dewahigonahi Municipality	80102157
801	02	Province No. 2	Paroha Municipality	80102158
801	02	Province No. 2	Fatuwa Bijayapur Municipality	80102159
801	02	Province No. 2	Baudhimai Municipality	80102160
801	02	Province No. 2	Madhavnarayan Municipality	80102161
801	02	Province No. 2	Maulapur Municipality	80102162
801	02	Province No. 2	Rajpur Municipality	80102163
801	02	Province No. 2	Vindravan Municipality	80102164
801	02	Province No. 2	Kolhawi	80102165
801	02	Province No. 2	Nijgadh Municipality	80102166
801	02	Province No. 2	Mahagadhimai Municipality	80102167
801	02	Province No. 2	Simraungadh Municipality	80102168
801	02	Province No. 2	Pacharauta Municipality	80102169
801	02	Province No. 2	Pokhariya Municipality	80102170
801	02	Province No. 2	Rajdevi Municipality	80102171
801	02	Province No. 2	Parsagadhi Municipality	80102172
801	02	Province No. 2	Bahudarmai Municipality	80102173
801	02	Province No. 2	Agnisairkrishnasabaran Rural Municipality	80102301
801	02	Province No. 2	Chinnamasta Rural Municipality	80102302
801	02	Province No. 2	Tirhut Rural Municipality	80102303

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	02	Province No. 2	Tilathikoiladi Rural Municipality	80102304
801	02	Province No. 2	Bishnupur Rural Municipality	80102305
801	02	Province No. 2	Rajgadh Rural Municipality	80102306
801	02	Province No. 2	Mahadeva Rural Municipality	80102307
801	02	Province No. 2	Rupeni Rural Municipality	80102308
801	02	Province No. 2	Arnama Rural Municipality	80102309
801	02	Province No. 2	Aurahi Rural Municipality	80102310

801	02	Province No. 2	Naraha Rural Municipality	80102311
801	02	Province No. 2	Navarajpur Rural Municipality	80102312
801	02	Province No. 2	Bariyapatti Rural Municipality	80102313
801	02	Province No. 2	Bhagwanpur Rural Municipality	80102314
801	02	Province No. 2	Laxmipurpatari Rural Municipality	80102315
801	02	Province No. 2	Vishnupur Rural Municipality	80102316
801	02	Province No. 2	Sakhuwanakarkatti Rural Municipality	80102317
801	02	Province No. 2	Aurahi Rural Municipality	80102318
801	02	Province No. 2	Janaknandini Rural Municipality	80102319
801	02	Province No. 2	Bateshor Rural Municipality	80102320
801	02	Province No. 2	Mukhiyapattimusaharmiya Rural Municipality	80102321
801	02	Province No. 2	Laxminiay Rural Municipality	80102322
801	02	Province No. 2	Yekdara Rural Municipality	80102323
801	02	Province No. 2	Pipara Rural Municipality	80102324
801	02	Province No. 2	Mahottari Rural Municipality	80102325
801	02	Province No. 2	Samsi Rural Municipality	80102326
801	02	Province No. 2	Sonama Rural Municipality	80102327
801	02	Province No. 2	Chakraghatta Rural Municipality	80102328
801	02	Province No. 2	Chandranagar Rural Municipality	80102329
801	02	Province No. 2	Dhankaul Rural Municipality	80102330
801	02	Province No. 2	Bhramapuri Rural Municipality	80102331
801	02	Province No. 2	Ramnagar Rural Municipality	80102332
801	02	Province No. 2	Vishnu Rural Municipality	80102333
801	02	Province No. 2	Durgabhawani Rural Municipality	80102334
801	02	Province No. 2	Adarshkotawal Rural Municipality	80102335
801	02	Province No. 2	Karaiyamai Rural Municipality	80102336
801	02	Province No. 2	Devtal Rural Municipality	80102337
801	02	Province No. 2	Parwanipur Rural Municipality	80102338
801	02	Province No. 2	Prasauni Rural Municipality	80102339
801	02	Province No. 2	Pheta Rural Municipality	80102340

801	02	Province No. 2	Baragadhi Rural Municipality	80102341
801	02	Province No. 2	Suwarna Rural Municipality	80102342

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	02	Province No. 2	Chipharmai Rural Municipality	80102343
801	02	Province No. 2	Jagarnathpur Rural Municipality	80102344
801	02	Province No. 2	Dhobini Rural Municipality	80102345
801	02	Province No. 2	Pakahmainapur Rural Municipality	80102346
801	02	Province No. 2	Paterwasugauli Rural Municipality	80102347
801	02	Province No. 2	Bindabasinim Rural Municipality	80102348
801	02	Province No. 2	Sakhuprasaini Rural Municipality	80102349
801	02	Province No. 2	Thori (Suwarnapur) Rural Municipality	80102350
801	02	Province No. 2	Balan-Bihul Rural Municipality	80102351
801	02	Province No. 2	Dhanauji Rural Municipality	80102352
801	02	Province No. 2	Basbariya Rural Municipality	80102353
801	02	Province No. 2	Kaodena Rural Municipality	80102354
801	02	Province No. 2	Parsa Rural Municipality	80102355
801	02	Province No. 2	Yemunai Rural Municipality	80102356
801	02	Province No. 2	Vishrampur Rural Municipality	80102357
801	02	Province No. 2	Kalikamai Rural Municipality	80102358
801	02	Province No. 2	Jirabhawani Rural Municipality	80102359
801	02	Province No. 2	District Coordination Committee, Saptari	80102801
801	02	Province No. 2	District Coordination Committee, Siraha	80102802
801	02	Province No. 2	District Coordination Committee, Dhanusha	80102803
801	02	Province No. 2	District Coordination Committee, Mahottari	80102804
801	02	Province No. 2	District Coordination Committee, Sarlahi	80102805
801	02	Province No. 2	District Coordination Committee, Rautahat	80102806
801	02	Province No. 2	District Coordination Committee, Bara	80102807
801	02	Province No. 2	District Coordination Committee, Parsa	8010308
801	03	Province No. 3	Kathmandu Metropolitan City	80103011

801	03	Province No. 3	Lalitpur Metropolitan City	80103012
801	03	Province No. 3	Bharatpur Metropolitan City	80103013
801	03	Province No. 3	Hetauda Sub-Metropolitan City	80103031
801	03	Province No. 3	Kamalimai Municipality	80103101
801	03	Province No. 3	Dudhauri Municipality	80103102
801	03	Province No. 3	Manthali Municipality	80103103
801	03	Province No. 3	Ramechhap Municipality	80103104
801	03	Province No. 3	Jiri Municipality	80103105
801	03	Province No. 3	Bhimeshor Municipality	80103106
801	03	Province No. 3	Chautarasangachok Municipality	80103107
801	03	Province No. 3	Melamchi Municipality	80103108
801	03	Province No. 3	Bahrabishe Municipality	80103109
801	03	Province No. 3	Dhnebeshi Municipality	80103110

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	03	Province No. 3	Neelkantha Municipality	80103111
801	03	Province No. 3	Bidur Municipality	80103112
801	03	Province No. 3	Belkotgadhi Municipality	80103113
801	03	Province No. 3	Kageshwori-Manahara Municipality	80103114
801	03	Province No. 3	Kirtipur Municipality	80103115
801	03	Province No. 3	Gokarneshwor Municipality	80103116
801	03	Province No. 3	Chandragiri Municipality	80103117
801	03	Province No. 3	Tokha Municipality	80103118
801	03	Province No. 3	Tarkeshore Municipality	80103119
801	03	Province No. 3	Dakhinkali Municipality	80103120
801	03	Province No. 3	Nagarjun Municipality	80103121
801	03	Province No. 3	Budhaneelkantha Municipality	80103122
801	03	Province No. 3	Shankharapur Municipality	80103123
801	03	Province No. 3	Godawari Municipality	80103124
801	03	Province No. 3	Mahalaxmi Municipality	80103125

801	03	Province No. 3	Changunarayan Municipality	80103126
801	03	Province No. 3	Bhaktapur Municipality	80103127
801	03	Province No. 3	Madhyapurthimi Municipality	80103128
801	03	Province No. 3	Suryavinayek Municipality	80103129
801	03	Province No. 3	Dhulikhel Municipality	80103130
801	03	Province No. 3	Naobuddha Municipality	80103131
801	03	Province No. 3	Panauti Municipality	80103132
801	03	Province No. 3	Panchkhal Municipality	80103133
801	03	Province No. 3	Banepa Municipality	80103134
801	03	Province No. 3	Mandanadeupur Municipality	80103135
801	03	Province No. 3	Thaha Municipality	80103136
801	03	Province No. 3	Kalika Municipality	80103137
801	03	Province No. 3	Khairahani Municipality	80103138
801	03	Province No. 3	Madhi Municipality	80103139
801	03	Province No. 3	Ratnanagar Municipality	80103140
801	03	Province No. 3	Rapti Municipality	80103141
801	03	Province No. 3	Golanjor Gaupalika	80103301
801	03	Province No. 3	Ghanglekh Rural Municipality	80103302
801	03	Province No. 3	Tinpatan Rural Municipality	80103303
801	03	Province No. 3	Phikkel Rural Municipality	80103304
801	03	Province No. 3	Marin Rural Municipality	80103305
801	03	Province No. 3	Sunkoshi Rural Municipality	80103306
801	03	Province No. 3	Hariharpurgadhi Rural Municipality	80103307
801	03	Province No. 3	Umakund Rural Municipality	80103308

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	03	Province No. 3	Khandevi Rural Municipality	80103309
801	03	Province No. 3	Gokulganga Rural Municipality	80103310
801	03	Province No. 3	Doramba Rural Municipality	80103311
801	03	Province No. 3	Likhutamakoshi Rural Municipality	80103312

801	03	Province No. 3	Sunapati Rural Municipality	80103313
801	03	Province No. 3	Kalingchok Rural Municipality	80103314
801	03	Province No. 3	Gauishanker Rural Municipality	80103315
801	03	Province No. 3	Tamakoshi Rural Municipality	80103316
801	03	Province No. 3	Baitedhar Rural Municipality	80103317
801	03	Province No. 3	Melung Rural Municipality	80103318
801	03	Province No. 3	Bigu Rural Municipality	80103319
801	03	Province No. 3	Shailung Rural Municipality	80103320
801	03	Province No. 3	Indrawati Rural Municipality	80103321
801	03	Province No. 3	Jugal Rural Municipality	80103322
801	03	Province No. 3	Tripuraundari Rural Municipality	80103323
801	03	Province No. 3	Panchpokharithanpal Rural Municipality	80103324
801	03	Province No. 3	Balefi Rural Municipality	80103325
801	03	Province No. 3	Bhotekoshi Rural Municipality	80103326
801	03	Province No. 3	Lisankhupakhar Rural Municipality	80103327
801	03	Province No. 3	Sunkoshi Rural Municipality	80103328
801	03	Province No. 3	Helambu Rural Municipality	80103329
801	03	Province No. 3	Uttargaya Rural Municipality	80103330
801	03	Province No. 3	Kalika Rural Municipality	80103331
801	03	Province No. 3	Gosainkunda Rural Municipality	80103332
801	03	Province No. 3	Naukunda Rural Municipality	80103333
801	03	Province No. 3	Amachodingo Rural Municipality	80103334
801	03	Province No. 3	Khaniyabas Rural Municipality	80103335
801	03	Province No. 3	Gangajamuna Rural Municipality	80103336
801	03	Province No. 3	Gajuri Rural Municipality	80103337
801	03	Province No. 3	Galchi Rural Municipality	80103338
801	03	Province No. 3	Jwalamukhi Rural Municipality	80103339
801	03	Province No. 3	Tripurasundari Rural Municipality	80103340
801	03	Province No. 3	Thake Rural Municipality	80103341
801	03	Province No. 3	Netrawati Rural Municipality	80103342
801	03	Province No. 3	Benighatrarang Rural Municipality	80103343

801	03	Province No. 3	Rubivalley Rural Municipality	80103344
801	03	Province No. 3	Siddhalek Rural Municipality	80103345
801	03	Province No. 3	Kakani Rural Municipality	80103346
801	03	Province No. 3	Kispang Rural Municipality	80103347

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	03	Province No. 3	Tadigaun Rural Municipality	80103348
801	03	Province No. 3	Tarkeshwor Rural Municipality	80103349
801	03	Province No. 3	Dupteswhor Rural Municipality	80103350
801	03	Province No. 3	Panchakanya Rural Municipality	80103351
801	03	Province No. 3	Meghang Rural Municipality	80103352
801	03	Province No. 3	Likhu Rural Municipality	80103353
801	03	Province No. 3	Shivapuri Rural Municipality	80103354
801	03	Province No. 3	Suryagadhi Rural Municipality	80103355
801	03	Province No. 3	Konjyongsom Rural Municipality	80103356
801	03	Province No. 3	Mahankal Rural Municipality	80103357
801	03	Province No. 3	Khanikhola Rural Municipality	80103358
801	03	Province No. 3	Khanikhola Rural Municipality	80103359
801	03	Province No. 3	Chaurideurali Rural Municipality	80103360
801	03	Province No. 3	Temal Rural Municipality	80103361
801	03	Province No. 3	Bethanchok Rural Municipality	80103362
801	03	Province No. 3	Bhumlu Rural Municipality	80103363
801	03	Province No. 3	Mahabharat Rural Municipality	80103364
801	03	Province No. 3	Roshi Rural Municipality	80103365
801	03	Province No. 3	Indrasarowar Rural Municipality	80103366
801	03	Province No. 3	Kailash Rural Municipality	80103367
801	03	Province No. 3	Bakaiya Rural Municipality	80103368
801	03	Province No. 3	Bagmati Rural Municipality	80103369
801	03	Province No. 3	Bhimphedi Rural Municipality	80103370
801	03	Province No. 3	Makawanpurigadhi Rural Municipality	80103371

801	03	Province No. 3	Manahari Rural Municipality	80103372
801	03	Province No. 3	Raksirang Rural Municipality	80103373
801	03	Province No. 3	Ichyakamana Rural Municipality	80103374
801	03	Province No. 3	District Coordination Committee, Dolkha	80103801
801	03	Province No. 3	District Coordination Committee, Ramechhap	80103802
801	03	Province No. 3	District Coordination Committee, Sindhuli	80103803
801	03	Province No. 3	District Coordination Committee, Kavrepalanchok	80103804
801	03	Province No. 3	District Coordination Committee, Sindhupalchok	80103805
801	03	Province No. 3	District Coordination Committee, Rasuwa	80103806
801	03	Province No. 3	District Coordination Committee, Nuwakot	80103807
801	03	Province No. 3	District Coordination Committee, Dhading	80103808
801	03	Province No. 3	District Coordination Committee, Chitawan	80103809
801	03	Province No. 3	District Coordination Committee, Makawanpur	80103810
801	03	Province No. 3	District Coordination Committee, Bhaktapur	80103811
801	03	Province No. 3	District Coordination Committee, Lalitpur	80103812

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	03	Province No. 3	District Coordination Committee, Kathmandu	80103813
801	04	Gandaki	Pokhara Metropolitan City	80104011
801	04	Gandaki	Kawashoti Municipality	80104101
801	04	Gandaki	Gaidakot Municipality	80104102
801	04	Gandaki	Devchuli Municipality	80104103
801	04	Gandaki	Madhyabindu Municipality	80104104
801	04	Gandaki	Galyang Municipality	80104105
801	04	Gandaki	Chapakot Municipality	80104106
801	04	Gandaki	Putalibazar Municipality	80104107
801	04	Gandaki	Bheerkot Municipality	80104108
801	04	Gandaki	Waling Municipality	80104109
801	04	Gandaki	Bhanu Municipality	80104110
801	04	Gandaki	Bhimad Municipality	80104111

801	04	Gandaki	Vyas Municipality	80104112
801	04	Gandaki	Suklagandaki Municipality	80104113
801	04	Gandaki	Gorakha Municipality	80104114
801	04	Gandaki	Palungtar Municipality	80104115
801	04	Gandaki	Beshishahar Municipality	80104116
801	04	Gandaki	Madyanepal Municipality	80104117
801	04	Gandaki	Rainas Municipality	80104118
801	04	Gandaki	Sunderbazar Municipality	80104119
801	04	Gandaki	Kushma Municipality	80104120
801	04	Gandaki	Phalebas Municipality	80104121
801	04	Gandaki	Galkot Municipality	80104122
801	04	Gandaki	Jaimini Municipality	80104123
801	04	Gandaki	Dhorpatan Municipality	80104124
801	04	Gandaki	Baglung Municipality	80104125
801	04	Gandaki	Beni Municipality	80104126
801	04	Gandaki	Baudikali Rural Municipality	80104301
801	04	Gandaki	Bulingtar Rural Municipality	80104302
801	04	Gandaki	Vinayitriveni Rural Municipality	80104303
801	04	Gandaki	Hupsekot Rural Municipality	80104304
801	04	Gandaki	Arjunchaupari Rural Municipality	80104305
801	04	Gandaki	Andhikhola Rural Municipality	80104306
801	04	Gandaki	Kaligandaki Rural Municipality	80104307
801	04	Gandaki	Phedikhola Rural Municipality	80104308
801	04	Gandaki	Biruwa Rural Municipality	80104309
801	04	Gandaki	Harinas Rural Municipality	80104310
801	04	Gandaki	Ambukhaireni Rural Municipality	80104311

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	04	Gandaki	Rishing Rural Municipality	80104312
801	04	Gandaki	Ghiring Rural Municipality	80104313

801	04	Gandaki	Devghat Rural Municipality	80104314
801	04	Gandaki	Mygdi Rural Municipality	80104315
801	04	Gandaki	Bandipur Rural Municipality	80104316
801	04	Gandaki	Ajirkot Rural Municipality	80104317
801	04	Gandaki	Arughat Rural Municipality	80104318
801	04	Gandaki	Gandaki Rural Municipality	80104319
801	04	Gandaki	Chumanbri Rural Municipality	80104320
801	04	Gandaki	Dhanche Rural Municipality	80104321
801	04	Gandaki	Bhimsen Rural Municipality	80104322
801	04	Gandaki	Shahid Lakhani Rural Municipality	80104323
801	04	Gandaki	Siranchok Rural Municipality	80104324
801	04	Gandaki	Barpaksulikot Rural Municipality	80104325
801	04	Gandaki	Chame Rural Municipality	80104326
801	04	Gandaki	Narphu Rural Municipality	80104327
801	04	Gandaki	Nashong Rural Municipality	80104328
801	04	Gandaki	Managdichuyang Rural Municipality	80104329
801	04	Gandaki	Kaplasothar Rural Municipality	80104330
801	04	Gandaki	Dhudhpokhari Rural Municipality	80104331
801	04	Gandaki	Dordi Rural Municipality	80104332
801	04	Gandaki	Marshyangdi Rural Municipality	80104333
801	04	Gandaki	Annapurna Rural Municipality	80104334
801	04	Gandaki	Machapuchhre Rural Municipality	80104335
801	04	Gandaki	Madi Rural Municipality	80104336
801	04	Gandaki	Rupa Rural Municipality	80104337
801	04	Gandaki	Jaljala Rural Municipality	80104338
801	04	Gandaki	Paiyu Rural Municipality	80104339
801	04	Gandaki	Mahasheela Rural Municipality	80104340
801	04	Gandaki	Modi Rural Municipality	80104341
801	04	Gandaki	Bihadi Rural Municipality	80104342
801	04	Gandaki	Kathekhola Rural Municipality	80104343
801	04	Gandaki	Tamankhola Rural Municipality	80104344

801	04	Gandaki	Tarakhola Rural Municipality	80104345
801	04	Gandaki	Nishikhola Rural Municipality	80104346
801	04	Gandaki	Badhigad Rural Municipality	80104347
801	04	Gandaki	Bareng Rural Municipality	80104348
801	04	Gandaki	Annapurna Rural Municipality	80104349
801	04	Gandaki	Dhawalagiri Rural Municipality	80104350

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	04	Gandaki	Mangala Rural Municipality	80104351
801	04	Gandaki	Malika Rural Municipality	80104352
801	04	Gandaki	Raghuganga Rural Municipality	80104353
801	04	Gandaki	Gharapjhong Rural Municipality	80104354
801	04	Gandaki	Thasang Rural Municipality	80104355
801	04	Gandaki	Damodarkunda Rural Municipality	80104356
801	04	Gandaki	Lomanthang Rural Municipality	80104357
801	04	Gandaki	Barhagau Muktikshetra Rural Municipality	80104358
801	04	Gandaki	District Coordination Committee, Gorakha	80104801
801	04	Gandaki	District Coordination Committee, Lamjung	80104802
801	04	Gandaki	District Coordination Committee, Tanahu	80104803
801	04	Gandaki	District Coordination Committee, Kaski	80104804
801	04	Gandaki	District Coordination Committee, Manang	80104805
801	04	Gandaki	District Coordination Committee, Mustang	80104806
801	04	Gandaki	District Coordination Committee, Parwat	80104807
801	04	Gandaki	District Coordination Committee, Syanga	80104808

801	04	Gandaki	District Coordination Committee, Myagdi	80104809
801	04	Gandaki	District Coordination Committee, Baglung	80104810
801	04	Gandaki	District Coordination Committee, Nawalpur	80104811
801	05	Province No. 5	Butwal Sub-Metro Politian City	80105031
801	05	Province No. 5	Ghorahi Sub-Metropolitian City	80105032
801	05	Province No. 5	Tulsipur Sub-Metropolitian City	80105033
801	05	Province No. 5	Nepalgung Sub Metropolitian City	80105034
801	05	Province No. 5	Bardaghat Municipality	80105101
801	05	Province No. 5	Ramgram Municipality	80105102
801	05	Province No. 5	Sunwal Municipality	80105103
801	05	Province No. 5	Tilotamma Municipality	80105104
801	05	Province No. 5	Debdaha Municipality	80105105
801	05	Province No. 5	Lumbini Saskritik Municipality	80105106
801	05	Province No. 5	Siddharthanagar Municipality	80105107
801	05	Province No. 5	Sainamaina Municipality	80105108
801	05	Province No. 5	Kapilbastu Municipality	80105109
801	05	Province No. 5	Krishnanagar Municipality	80105110
801	05	Province No. 5	Banganga Municipality	80105111
801	05	Province No. 5	Buddhabhumi Municipality	80105112
801	05	Province No. 5	Maharajgunj Municipality	80105113
801	05	Province No. 5	Shivaraj Municipality	80105114
801	05	Province No. 5	Bhumikasthan Municipality	80105115
801	05	Province No. 5	Shitaganga Municipality	80105116
801	05	Province No. 5	Sandhikharka Municipality	80105117

Grant Code (3 Digit)	Province Code (2 Digit.)	Province	Name of Local Level	Assigned Budget Sub Heading No.
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801	05	Province No. 5	Tansen Municipality	80105118
801	05	Province No. 5	Rampur Municipality	80105119
801	05	Province No. 5	Musikot Municipality	80105120
801	05	Province No. 5	Resunga Municipality	80105121
801	05	Province No. 5	Rolpa Municipality	80105122
801	05	Province No. 5	Pyuthan Municipality	80105123
801	05	Province No. 5	Sworgadwari Municipality	80105124
801	05	Province No. 5	Lamahi Municipality	80105125
801	05	Province No. 5	Kohalpur Municipality	80105126
801	05	Province No. 5	Gulariya Municipality	80105127
801	05	Province No. 5	Thakurbaba Municipality	80105128
801	05	Province No. 5	Bashgadhi Municipality	80105129
801	05	Province No. 5	Madhuban Municipality	80105130
801	05	Province No. 5	Rajpur Municipality	80105131
801	05	Province No. 5	Barbardiya Municipality	80105132
801	05	Province No. 5	Susta Rural Municipality	80105301
801	05	Province No. 5	Plahinandan Rural Municipality	80105302
801	05	Province No. 5	Pratappur Rural Municipality	80105303
801	05	Province No. 5	Sarawal Rural Municipality	80105304
801	05	Province No. 5	Omsatiya Rural Municipality	80105305
801	05	Province No. 5	Kanchan Rural Municipality	80105306
801	05	Province No. 5	Kotahimai Rural Municipality	80105307
801	05	Province No. 5	Gaidahawa Rural Municipality	80105308
801	05	Province No. 5	Marchawari Rural Municipality	80105309
801	05	Province No. 5	Mayadevi Rural Municipality	80105310
801	05	Province No. 5	Rohini Rural Municipality	80105311

801	05	Province No. 5	Shudhodhan Rural Municipality	80105312
801	05	Province No. 5	Sammarimai Rural Municipality	80105313
801	05	Province No. 5	Siyari Rural Municipality	80105314
801	05	Province No. 5	Mayadevi Rural Municipality	80105315
801	05	Province No. 5	Yasodhara Rural Municipality	80105316
801	05	Province No. 5	Bijayanagar Rural Municipality	80105317
801	05	Province No. 5	Shudhodhan Rural Municipality	80105318
801	05	Province No. 5	Chatradev Rural Municipality	80105319
801	05	Province No. 5	Panini Rural Municipality	80105320
801	05	Province No. 5	Malarani Rural Municipality	80105321
801	05	Province No. 5	Tinau Rural Municipality	80105322
801	05	Province No. 5	Nisdi Rural Municipality	80105323
<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	05	Province No. 5	Purwakhola Rural Municipality	80105324
801	05	Province No. 5	Bagnaskali Rural Municipality	80105325
801	05	Province No. 5	Rambha Rural Municipality	80105326
801	05	Province No. 5	Ribdikot Rural Municipality	80105327
801	05	Province No. 5	Rainadevichahara Rural Municipality	80105328
801	05	Province No. 5	Isma Rural Municipality	80105329
801	05	Province No. 5	Kaligandaki Rural Municipality	80105330
801	05	Province No. 5	Gulmidarbar Rural Municipality	80105331
801	05	Province No. 5	Chandrakot Rural Municipality	80105332

801	05	Province No. 5	Chatrakot Rural Municipality	80105333
801	05	Province No. 5	Dhurkot Rural Municipality	80105334
801	05	Province No. 5	Madane Rural Municipality	80105335
801	05	Province No. 5	Madane Rural Municipality	80105336
801	05	Province No. 5	Malika Rural Municipality	80105337
801	05	Province No. 5	Ruru Rural Municipality	80105338
801	05	Province No. 5	Satyawati Rural Municipality	80105339
801	05	Province No. 5	Puthauttarganga Rural Municipality	80105340
801	05	Province No. 5	Bhume Rural Municipality	80105341
801	05	Province No. 5	Sisne Rural Municipality	80105342
801	05	Province No. 5	Triveni Rural Municipality	80105343
801	05	Province No. 5	Tawang Rural Municipality	80105344
801	05	Province No. 5	Pariwartan Rural Municipality	80105345
801	05	Province No. 5	Madi Rural Municipality	80105346
801	05	Province No. 5	Runtigadhi Rural Municipality	80105347
801	05	Province No. 5	Lungri Rural Municipality	80105348
801	05	Province No. 5	Gangadev Rural Municipality	80105349
801	05	Province No. 5	Sunchahari Village Municipality	80105350
801	05	Province No. 5	Sunilsmriti Rural Municipality	80105351

801	05	Province No. 5	Aerawati Rural Municipality	80105352
801	05	Province No. 5	Gaumukhi Rural Municipality	80105353
801	05	Province No. 5	Jhimruk Rural Municipality	80105354
801	05	Province No. 5	Naubahini Rural Municipality	80105355
801	05	Province No. 5	Mallarani Rural Municipality	80105356
801	05	Province No. 5	Mandevi Rural Municipality	80105357
801	05	Province No. 5	Saumarani Rural Municipality	80105358
801	05	Province No. 5	Gadhawa Rural Municipality	80105359
801	05	Province No. 5	Dangisaran Rural Municipality	80105360
801	05	Province No. 5	Bangalachuli Rural Municipality	80105361
801	05	Province No. 5	Babai Rural Municipality	80105362

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	05	Province No. 5	Rajpur Rural Municipality	80105363
801	05	Province No. 5	Rapti Rural Municipality	80105364
801	05	Province No. 5	Shantinagar Village Municipality	80105365
801	05	Province No. 5	Khajura Rural Municipality	80105366
801	05	Province No. 5	Janaki Rural Municipality	80105367
801	05	Province No. 5	Duduwas Rural Municipality	80105368

801	05	Province No. 5	Narainapur Rural Municipality	80105369
801	05	Province No. 5	Baijanath Rural Municipality	80105370
801	05	Province No. 5	Raptisonari Rural Municipality	80105371
801	05	Province No. 5	Geruwa Rural Municipality	80105372
801	05	Province No. 5	Badhaiyatal Rural Municipality	80105373
801	05	Province No. 5	District Coordination Committee, Nawalparasi	80105801
801	05	Province No. 5	District Coordination Committee, Rupendehi	80105802
801	05	Province No. 5	District Coordination Committee, Kapilbastu	80105803
801	05	Province No. 5	District Coordination Committee, Palpa	80105804
801	05	Province No. 5	District Coordination Committee, Arghakhanchi	80105805
801	05	Province No. 5	District Coordination Committee, Gulmi	80105806
801	05	Province No. 5	District Coordination Committee, Rukumkot	80105807
801	05	Province No. 5	District Coordination Committee, Rolpa	80105808
801	05	Province No. 5	District Coordination Committee, Pyuthan	80105809
801	05	Province No. 5	District Coordination Committee, Dang	80105810
801	05	Province No. 5	District Coordination Committee, Banke	80105811
801	06	Province No. 6	District Coordination Committee, Bardiya	80105812
801	06	Karnali	Chanyanathrara Municipality	80106101
801	06	Karnali	Thulibheri Municipality	80106102

801	06	Karnali	Tripurasundari Municipality	80106103
801	06	Karnali	Chadannath Municipality	80106104
801	06	Karnali	Khandachakra Municipality	80106105
801	06	Karnali	Tilgupha Municipality	80106106
801	06	Karnali	Raskot Municipality	80106107
801	06	Karnali	Asbiskot Municipality	80106108
801	06	Karnali	Chaurjahari Municipality	80106109
801	06	Karnali	Musikot Municipality	80106110
801	06	Karnali	Bagchaur Municipality	80106111
801	06	Karnali	Bangandkupinde Municipality	80106112
801	06	Karnali	Sharada Municipality	80106113
801	06	Karnali	Gurvakot Municipality	80106114
801	06	Karnali	Panchapuri Municipality	80106115
801	06	Karnali	Bheriganga Municipality	80106116

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	06	Karnali	Lekbeshi Municipality	80106117
801	06	Karnali	Birendra Municipality	80106118
801	06	Karnali	Chedgadh Municipality	80106119
801	06	Karnali	Nalgadh Municipality	80106120
801	06	Karnali	Bherimalika Municipality	80106121
801	06	Karnali	Aathbis Municipality	80106122
801	06	Karnali	Chamundabindrasaini Municipality	80106123
801	06	Karnali	Dullu Municipality	80106124
801	06	Karnali	Narayan Municipality	80106125
801	06	Karnali	Khatyad Rural Municipality	80106301

801	06	Karnali	Mugumkarmarog Rural Municipality	80106302
801	06	Karnali	Soru Rural Municipality	80106303
801	06	Karnali	Kaike Rural Municipality	80106304
801	06	Karnali	Charkatangrong Rural Municipality	80106305
801	06	Karnali	Jagdulla Rural Municipality	80106306
801	06	Karnali	Dolpobuddha Rural Municipality	80106307
801	06	Karnali	Mungkechula Rural Municipality	80106308
801	06	Karnali	Shephundo Rural Municipality	80106309
801	06	Karnali	Adanchuli Rural Municipality	80106310
801	06	Karnali	Kharpunath Rural Municipality	80106311
801	06	Karnali	Chankheli Rural Municipality	80106312
801	06	Karnali	Tanjakot Rural Municipality	80106313
801	06	Karnali	Namkha Rural Municipality	80106314
801	06	Karnali	Sarkegadh Rural Municipality	80106315
801	06	Karnali	Simkot Rural Municipality	80106316
801	06	Karnali	Kankasundari Rural Municipality	80106317
801	06	Karnali	Guthichaur Rural Municipality	80106318
801	06	Karnali	Tatopani Rural Municipality	80106319
801	06	Karnali	Tila Rural Municipality	80106320
801	06	Karnali	Patarasi Rural Municipality	80106321
801	06	Karnali	Sinja Rural Municipality	80106322
801	06	Karnali	Hima Rural Municipality	80106323
801	06	Karnali	Shuvakalika Rural Municipality	80106324
801	06	Karnali	Naraharinath Rural Municipality	80106325
801	06	Karnali	Pachaljharana Rural Municipality	80106326
801	06	Karnali	Patala Rural Municipality	80106327
801	06	Karnali	Mahawei Rural Municipality	80106328

801	06	Karnali	Sannitriveni Rural Municipality	80106329
801	06	Karnali	Triveni Rural Municipality	80106330

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	06	Karnali	Banphikot Rural Municipality	80106331
801	06	Karnali	Sanibheri Rural Municipality	80106332
801	06	Karnali	Kapurkot Rural Municipality	80106333
801	06	Karnali	Kalimati Rural Municipality	80106334
801	06	Karnali	Kumakh Rural Municipality	80106335
801	06	Karnali	Chatreshwori Rural Municipality	80106336
801	06	Karnali	Siddhakumakh Rural Municipality	80106337
801	06	Karnali	Triveni Rural Municipality	80106338
801	06	Karnali	Darma Rural Municipality	80106339
801	06	Karnali	Chingad Rural Municipality	80106340
801	06	Karnali	Chaukune Rural Municipality	80106341
801	06	Karnali	Barahtal Rural Municipality	80106342
801	06	Karnali	Simta Rural Municipality	80106343
801	06	Karnali	Kuse Rural Municipality	80106344
801	06	Karnali	Junichande Rural Municipality	80106345
801	06	Karnali	Barekot Rural Municipality	80106346

801	06	Karnali	Shiwalaya Rural Municipality	80106347
801	06	Karnali	Gurans Rural Municipality	80106348
801	06	Karnali	Tandikandh Rural Municipality	80106349
801	06	Karnali	Dungeshwar Rural Municipality	80106350
801	06	Karnali	Naumule Rural Municipality	80106351
801	06	Karnali	Bagwatimai Rural Municipality	80106352
801	06	Karnali	Bhairavi Rural Municipality	80106353
801	06	Karnali	Mahabu Rural Municipality	80106354
801	06	Karnali	District Coordination Committee, Rukum	80106801
801	06	Karnali	District Coordination Committee, Salyan	80106802
801	06	Karnali	District Coordination Committee, Dolpa	80106803
801	06	Karnali	District Coordination Committee, Jumla	80106804
801	06	Karnali	District Coordination Committee, Mugu	80106805
801	06	Karnali	District Coordination Committee, Humla	80106806
801	06	Karnali	District Coordination Committee, Kalikot	80106807
801	06	Karnali	District Coordination Committee, Jajarkot	80106808
801	06	Karnali	District Coordination Committee, Dailekh	80106809
801	06	Karnali	District Coordination Committee, Surkhet	80106810
801	07	Far Western	Dhangadi Sub-Metropolitan City	80107031
801	07	Far Western	Godawari Municipality	80107101

801	07	Far Western	Gauriganga Municipality	80107102
801	07	Far Western	GhodaGhodi Municipality	80107103
801	07	Far Western	Tikapur Municipality	80107104

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	07	Far Western	Bhajani Municipality	80107105
801	07	Far Western	Lumkichuha Municipality	80107106
801	07	Far Western	Dipayalsilgadhi Municipality	80107107
801	07	Far Western	Shikha Municipality	80107108
801	07	Far Western	Kamalbazar Municipality	80107109
801	07	Far Western	Panchdewalvinayek Municipality	80107110
801	07	Far Western	Mangalsen Municipality	80107111
801	07	Far Western	Sanfebagar Municipality	80107112
801	07	Far Western	Triveni Municipality	80107113
801	07	Far Western	Badimalika Municipality	80107114
801	07	Far Western	Budhiganga Municipality	80107115
801	07	Far Western	Budhinanda Municipality	80107116
801	07	Far Western	Jayprithavi Municipality	80107117
801	07	Far Western	Bungal Municipality	80107118
801	07	Far Western	Mahakali Municipality	80107119
801	07	Far Western	Shailyashikhar Municipality	80107120
801	07	Far Western	Dasrathchand Municipality	80107121
801	07	Far Western	Patan Municipality	80107122
801	07	Far Western	Puchaudi Municipality	80107123
801	07	Far Western	Melauli Municipality	80107124
801	07	Far Western	Amergadhi Municipality	80107125
801	07	Far Western	Rarsuram Municipality	80107126
801	07	Far Western	Krishnapur Municipality	80107127

801	07	Far Western	Punarwas Municipality	80107128
801	07	Far Western	Bedkot Municipality	80107129
801	07	Far Western	Balauri Municipality	80107130
801	07	Far Western	Bhimdutta Municipality	80107131
801	07	Far Western	Mahakali Municipality	80107132
801	07	Far Western	Shuklaphant Municipality	80107133
801	07	Far Western	Kailari Municipality	80107301
801	07	Far Western	Chure Rural Municipality	80107302
801	07	Far Western	Janaki Rural Municipality	80107303
801	07	Far Western	Joshiपुर Rural Municipality	80107304
801	07	Far Western	Bardagorea Rural Municipality	80107305
801	07	Far Western	Mohanyal Rural Municipality	80107306
801	07	Far Western	Adarsha Rural Municipality	80107307
801	07	Far Western	K.I. C. Rural Municipality	80107308
801	07	Far Western	Jorayel Rural Municipality	80107309
801	07	Far Western	Purwichauki Rural Municipality	80107310

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	07	Far Western	Badikedar Rural Municipality	80107311
801	07	Far Western	Bogatan Rural Municipality	80107312
801	07	Far Western	Sayel Rural Municipality	80107313
801	07	Far Western	Chaurpati Rural Municipality	80107314
801	07	Far Western	Dhakari Rural Municipality	80107315
801	07	Far Western	Turmakhand Rural Municipality	80107316
801	07	Far Western	Bannigadhijayagadh Rural Municipality	80107317
801	07	Far Western	Mallekh Rural Municipality	80107318
801	07	Far Western	Ramaroshan Rural Municipality	80107319

801	07	Far Western	Gaumul Rural Municipality	80107320
801	07	Far Western	Khaptadchededaha Rural Municipality	80107321
801	07	Far Western	Jagannath Rural Municipality	80107322
801	07	Far Western	Swamikartikkhaper Rural Municipality	80107323
801	07	Far Western	Himali Rural Municipality	80107324
801	07	Far Western	Saipal Rural Municipality	80107325
801	07	Far Western	Kedarshun Rural Municipality	80107326
801	07	Far Western	Khaptadchanna Rural Municipality	80107327
801	07	Far Western	Chabispathibhara Rural Municipality	80107328
801	07	Far Western	Talakot Rural Municipality	80107329
801	07	Far Western	Thalara Rural Municipality	80107330
801	07	Far Western	Durgathali Rural Municipality	80107331
801	07	Far Western	Musta Rural Municipality	80107332
801	07	Far Western	Bithadachir Rural Municipality	80107333
801	07	Far Western	Surma Rural Municipality	80107334
801	07	Far Western	Apihimal Rural Municipality	80107335
801	07	Far Western	Duhu(n) Rural Municipality	80107336
801	07	Far Western	Naugadh Rural Municipality	80107337
801	07	Far Western	Vyas Rural Municipality	80107338
801	07	Far Western	Marma Rural Municipality	80107339
801	07	Far Western	Malikaarjun Rural Municipality	80107340
801	07	Far Western	Lekam Rural Municipality	80107341
801	07	Far Western	Dilasaini Rural Municipality	80107342
801	07	Far Western	Dogadakedar Rural Municipality	80107343
801	07	Far Western	Panchehwor Rural Municipality	80107344
801	07	Far Western	Shivanath Rural Municipality	80107345
801	07	Far Western	Sigas Rural Municipality	80107346

801	07	Far Western	Sunerya Rural Municipality	80107347
801	07	Far Western	Ajayameru Rural Municipality	80107348
801	07	Far Western	Alital Rural Municipality	80107349

<b>Grant Code (3 Digit)</b>	<b>Province Code (2 Digit.)</b>	<b>Province</b>	<b>Name of Local Level</b>	<b>Assigned Budget Sub Heading No.</b>
801	07	Far Western	Ganyapdhura Rural Municipality	80107350
801	07	Far Western	Navadurga Rural Municipality	80107351
801	07	Far Western	Bhageshwar Rural Municipality	80107352
801	07	Far Western	Beldandi Rural Municipality	80107353
801	07	Far Western	Laljhandi Rural Municipality	80107354
801	07	Far Western	District Coordinatin Committee, Bajura	80107801
801	07	Far Western	District Coordinatin Committee, Bajhang	80107802
801	07	Far Western	District Coordinatin Committee, Doti	80107803
801	07	Far Western	District Coordinatin Committee, Acham	80107804
801	07	Far Western	District Coordinatin Committee, Darchula	80107805
801	07	Far Western	District Coordinatin Committee, Baitadi	80107806
801	07	Far Western	District Coordinatin Committee, Dadeldhura	80107807
801	07	Far Western	District Coordinatin Committee, Kanchanpur	80107808
801	07	Far Western	District Coordinatin Committee, Kailali	80107809

The following Codes have been determined province-wise for the Program Code

- Program Code from 011 to 030 is for Metropolitan City
- Program Code from 031 to 100 is for Sub-Metropolitan City
- Program Code from 101 to 300 is for Municipality
- Program Code from 800 onward is for District Coordination Committee