

Government of Nepal

CONSOLIDATED FINANCIAL STATEMENT

FISCAL YEAR 2020/21



**Government of Nepal
Financial Comptroller General Office
Anamnagar, Kathmandu, Nepal**

Website: www.fcgo.gov.np

ACKNOWLEDGEMENT

It is our great pleasure to release this substantial report on the Consolidated Financial Statement for the FY 2020/21 of the Government of Nepal (GoN). FCGO takes huge pride in accomplishing this deliberate function as assigned to us by the Fiscal accountability and Financial Procedure act, 2076. This report is a reflection of our sincere commitment towards maintaining transparency and accountability in public expenditures and overall public financial management of Nepal. This report is a mirror reflection of Macro Financial Scenario of the GoN. Furthermore, it also furnishes an accurate performance of Public Financial Management (PFM) of GoN.

I am confident that this report will effectively serve its purpose to all the development partners, public entities, researchers, economists and every one of those who are eager in knowing the facts and figures of PFM of GoN and bringing it to a great use. It will also be a vital resource to the policy makers in formulating policies and implementing reformation plans in PFM areas.

This publication was made possible by the use of Revenue Information Management System (RIMS), Treasury Single Account (TSA), Subnational Treasury Regulatory Application(SuTRA), State Treasury Single Account(STSA).Our Team is devoted towards automation and persistent effort, dedication and commitment towards efficiency. Having said that, there is still a long way to go ahead we can be contented with our achievement towards application of technology.

I express my gratitude towards my colleagues and the whole team of FCGO for their incessant effort in formulating this report. Without their noteworthy team effort, this report would not have been as laudable as it is now.

Finally, I would highly appreciate any suggestions and constructive comments on the report, which will help us in improving the quality of this report in the coming fiscal Years.

May, 2022

Suman Raj Aryal
Financial Comptroller General

TABLE OF CONTENTS

S.N.	Contents	Page No.
Acknowledgement		i
Table of contents		ii
List of tables		iv
List of figures		vi
Annex		vii
Acronyms		ix
Executive summary		1
Accounting policies & additional disclosures		2
1. Federal, Provincial and Local Government		3
1.1 Treasury position of federal, provincial and local government		3
1.2 Revenue and expenditure of federal, provincial and local government		3
1.3 Nepal public sector accounting standard (NPSAS) implementation status		4
1.4 Federal government (government of Nepal)		4
1.4.1 Revenue and other income		4
1.4.2 Budget and expenditure		5
1.4.3 Others		8
1.4.4 Debt		9
1.4.5 Outstanding payment		11
1.4.6 Investment on public enterprises and other entities		11
1.4.7 Treasury position		13
1.5 Provincial government		13
1.5.1 Revenue of provincial governments		13
1.5.2 Expenditure of provincial governments		13
1.5.3 Treasury position of provincial governments		14
1.6 Local government		14
1.6.1 Revenue of local governments		14
1.6.2 Expenditure of local governments		14
1.6.3 Source wise expenditure of local governments		14
2. Highlights of Macro Fiscal Scenario		16
2.1 Federal government (government of Nepal)		16
2.1.1 Major economic indicators		16
2.1.2 Macro level budget operation		16

S.N.	Contents	Page No.
2.1.3	Allocative efficiency	21
2.1.4	Sources of funds	21
2.1.5	Ratio with revenue	22
2.1.6	Reimbursement	23
2.1.7	Public debt and investment	24
2.1.8	Other status	25
2.1.9	Virement	28
2.2	Provincial and local government	29
2.2.1	Revenue of provinces and local governments as percentage of GDP	29
2.2.2	Expenditure of provinces and local governments as percentage of GDP	29
2.2.3	Issues	30
3.	Annex	31

LIST OF TABLES

Table No.	Description	Page No.
1	Treasury position of federal, provincial and local government	3
2	Revenue and expenditure of federal, provincial and local government	4
3	Statement of revenue collection	4
4	Composition of the total revenue collection	5
5	Actual government expenditure	5
6	The composition of expenditure	6
7	Sources of fund	6
8	Expenditure according to the economic classification (FY 2020/21)	6
9	COFOG wise expenditure	7
10	COFOG-wise recurrent and capital expenditure	8
11	Outstanding advance amount	8
12	Outstanding advance of entities	8
13	Status of total irregularity	9
14	Outstanding debt	9
15	Donor wise outstanding external debt	10
16	Amount of principal repayment	10
17	Amount of interest payment	11
18	Entity wise outstanding payment	11
19	Status of loan and share investment	11
20	Ten entities having higher share investment	12
21	Status of principal and interest repayment	12
22	Status of default principal and interest	13
23	Revenue collection of all provinces	13
24	Total expenditure of all provinces	14
25	Source wise expenditure of local governments	14
25A	Major economic indicators (at current prices)	16
26	Ratio of major economic indicators with GDP	17
27	Total revenue collection scenario	19
28	Scenario of recurrent, capital & financing expenditure	19
29	Ratio of actual expenditure to budget	20
30	Function-wise expenditure (percentage on total expenditure)	21
31	Source wise expenditure	22

Table No.	Description	Page No.
32	Ratio with revenue	22
33	Reimbursement status of development partner funded projects	23
34	Debt ratio	24
35	Debt servicing composition	24
36	Ratio of investment in PE's to total expenditure	25
37	Ratio of tax revenues with total tax revenue	26
38	Public expenditure pattern	26
39	Recurrent expenditure pattern	27
40	Capital expenditure pattern	27
41	Budget virement	28
42	Ratio of provincial and local governments revenue to GDP	29
43	Ratio of provincial and local government expenditure to GDP	29

LIST OF FIGURES

	Figure Title	Page No.
Figure 1	: Ratio of expenditure to GDP	17
Figure 2	: Outstanding debt to GDP ratio	18
Figure 3	: Annual debt receipt to GDP ratio	18
Figure 4	: Ratio of investment in public enterprise with GDP	18
Figure 5	: Ratio of actual foreign aid receipt to GDP	18
Figure 6	: Total revenue collection scenario	19
Figure 7	: Scenario of actual expenditure	20
Figure 8	: Ratio of actual expenditure to budget	20
Figure 9	: Function-wise expenditure (percentage on total expenditure)	21
Figure 10	: Source wise expenditure	22
Figure 11	: Expenditure to revenue ratio	23
Figure 12	: Reimbursement status of development partner funded projects	23
Figure 13	: Outstanding debt scenario	24
Figure 14	: Debt servicing composition	25
Figure 15	: Ratio of public investment to expenditure	25
Figure 16	: Ration of tax revenues with total revenue	26
Figure 17	: Virement status	28

ANNEX

Annex No.	Annex Name	Page No.
1	Federal treasury position	32
2	Comparative data sheet	34
3	Revenue collection detail with divisible	35
4	Revenue utilization of federal government	40
5	Economic code wise expenditures	44
6	Ministry/budget entity wise expenditure	49
7	Ministrial source wise expenditure (recurrent)	51
8	Ministrial source wise expenditure(capital)	53
9	Ministrial source wise expenditure(financing)	55
10	Economic code and source wise expenditure (recurrent)	56
11	Economic code and source wise expenditure (capital)	60
12	Economic code and source wise expenditure (financing)	61
13	Ministry wise line item expenditure	62
14	Function wise expenditure	122
15	Ministry wise functional expenditure	124
16	Function wise gender responsive expenditure	130
17	Non votable budget and expenditure (ministrywise)	132
18	Votable budget and expenditure (ministrywise)	133
19	Comparative district wise expenditure	135
20	Summary of comparative climate change expenditure	137
21	Function wise climate change responsive budget and expenditure	138
22	Source wise climate change responsive expenditure	139
23	District wise climate change expenditure	140
24	Donor wise outstanding external debt and NPR equivalent	142
25	Donorwise outstanding external debt (in commitment currency, NPR & USD)	143
26	Debt outstanding position (currencywise summary)	144
27	Commitment charge payment summary	145
28	Interest payment summary of external debt in NPR	146
29	Donor wise outstanding debt position (CCY, NPR, USD)	147
30	Summary of domestic borrowing (loan typewise)	159
31	Financial statement of domestic borrowing (loanwise)	160
32	Status of share investment	166

Annex No.	Annex Name	Page No.
33	Status of loan investment	167
34	Status of repayment from investment	168
35	Statement of reimbursable outstanding grant and loan	179
36	Provincial treasury position	170
37	Agency wise expenditure of provincial governments	171
38	Receipts(economic code wise) of provincial governments	172
39	Economic codewise expenditure of provincial governments (recurrent)	174
40	Economic code wise expenditure of provincial governments (capital)	176
41	Economic code wise expenditure of provincial governments (financing)	177
42	Function wise expenditures of provincial governments	178
43	Statement of receipt and payment of local governments	180
44	Economic code wise expenditure of local governments	194
45	Function wise expenditure of local governments	197

ACRONYMS

ADB	-	Asian Development Bank
AIIB	-	Asian Infrastructure Investment Bank
CFS	-	Consolidated Financial Statement
COFOG	-	Classification of the Functions of Government
DKK	-	Danish Krone
DSF	-	Debt Sustainability Framework
DTOC	-	District Treasury Control Office
EBK	-	Exim Bank Korea
EBLCI	-	Exim Bank Line of Credit India
EEC	-	European Economic cooperation
EIB	-	European Investment Bank
EIBC	-	Export-Import Bank of China
EUR	-	Euro
FCGO	-	Financial Comptroller General Office
FY	-	Fiscal Year
GBP	-	Pound sterling
GDP	-	Gross Domestic Product
GFS	-	Government Financial Statistics
GFSM	-	Government Financial Statistics Manual
GNDI	-	Gross National Disposable Income
GNI	-	Gross National Income
GON	-	Government of Nepal
IDA	-	International Development Association
IFAD	-	International Fund for agriculture Development
IMF	-	International Monetary Fund
JICA	-	Japan International Cooperation Agency
JPY	-	Japanese Yen
KRW	-	Korean Won
KUD	-	Kuwaiti Dinar
N/A	-	Not Applicable/Not available
NBF	-	Natixis Bank France
NDF	-	Nordic Development Fund
NPR	-	Nepalese Rupee
NPRS	-	Nepalese Rupees

NPSAS	-	Nepal Public Sector Accounting Standard
OAG	-	Office of the Auditor General
OFID	-	OPEC Fund for International Development
RMB	-	Renminbi(Yuan)
RS	-	Rupees
SAR	-	Saudi Riyal
SDR	-	Special Drawing Right
SNGs	-	Sub-National Governments
SuTRA	-	Subnational Treasury Regulatory Application
TB	-	Treasury Bill
TSA	-	Treasury Single Account
USD	-	United States dollar

EXECUTIVE SUMMARY

The total revenue collection of three tiers of government for the fiscal year 2020/21 is NPR 1033822.56 million after settlement of revenue sharing. The total expenditure is NPR 1356938.62 million after elimination of all types of intergovernmental fiscal transfers.

- Total treasury position of three tiers of government for the fiscal year 2020/21 is positive by amounting NPR. 206,127.15 million. This includes negative balance of federal government NPR.112358.81 million and positive balance of provincial government and local government is NPR.132670.55 million and NPR. 185815.41 million respectively.
- In the fiscal year 2020/21, the total federal revenue collection (tax and non-tax) is NPR. 976320.96 million. Out of total collection NPR 110941.5 million has been transferred to province and local governments treasury account as a revenue sharing.
- The total federal expenditure is NPR 1196675.96 million (81.15% of initial budgeted expenditure of NPR. 1474645.4 million. Total expenditure has increased by 9.67% in comparison to previous fiscal year.
- The revenue collection of federal government is increased by 16.93% in FY 2020/21 in comparison to previous fiscal year. However, federal government has collected 96.5% revenue in comparison of initial target of revenue collection. The reduction in revenue collection is mainly because of devolution of tax right like vehicles, land registration tax, house rent tax to province and local governments and COVID-19 pandemic.
- The composition of the total revenue collection of federal government comprises of 89.12% of tax and 10.88% of non-tax revenue for the FY 2020/21 which were 83.75% of tax and 16.25% of non-tax revenue in the FY 2019/20.
- Recurrent, Capital and Financing expenditures are 70.71%, 19.13% and 10.16% of the total federal government expenditure in the FY 2020/21. In the previous fiscal year 2019/2020 these expenditures were 71.87%, 17.33% and 10.81% respectively.
- Recurrent, capital and financing expenditures of federal government are 89.35%, 64.69% and 69.96% of total budget allocated in recurrent, capital and financing respectively in the FY 2020/21. In the previous FY 2019/20, these figures were 81.93%, 46.34% and 70.24% respectively.
- Out of the total federal government expenditure 82.5% is financed by domestic sources (revenue plus domestic borrowing) whereas 3.05% and 14.45% of total expenditure are financed by foreign grant and foreign loan respectively for the fiscal year 2020/21. In the previous FY 2019/20, these figures were 87.2%, 2.13% and 10.68% respectively.
- In the FY 2020/21, the Federal Consolidated Fund has reported a surplus of NPR. 104336.77 million. Up to last fiscal year the accumulated deficit was recorded amounting NPR 216695.58 million. The cumulative deficit is reported amounting NPR 112358.81 million which is managed by the balance of various government accounts like operational fund, deposit etc.
- In the FY 2020/21, the ratio of total federal expenditure to GDP is 28.05% which was 28.97% in the FY 2019/20. Similarly, the ratio of total revenue collection to GDP is 19.34 % (before revenue sharing to Provincial and local governments) in the FY 2020/21 and this was 18.73% in the FY 2019/20.
- In the FY 2020/21, total reimbursable foreign aid of federal government is 73.63% of outstanding reimbursable aid which constitutes 55.17% grant and 80.96% loans. In previous year this figure was 78.22%.
- Domestic borrowing of federal government is 5.25% of GDP in the FY 2020/21. It was 5.17% for the previous fiscal year 2019/2020.
- Upto FY 2020/21, the total investment of federal government in public enterprise including both shares and loans is 15.73% of GDP.
- The debt to GDP ratio of federal government is 40.73% for the fiscal year 2020/21 which was 37.69% at the end of FY 2019/20.
- General public services and economic affairs are two major sectors of government expenditure. These constitute 70.56% (General public services 53.06% and Economic affairs 17.5%) of the total government expenditure in the FY 2020/21.
- In the FY 2020/21, the total of financial equalization grants, conditional grants, complementary grants and special grants to the provincial governments is NPR 110348.06 million and to the local governments is NPR 284198.59 million.
- In the FY 2020/21, the total revenue collection of all seven provinces is NPR 85594.9 million which includes revenue from internal source and

revenue sharing from federal government. The total expenditure of all seven provinces is NPR 188899.09 million including fiscal transfer of NPR 25432.69 to local governments. In FY 2019/20, total revenue and expenditure were NPR.70451.5 million and NPR.156114.2 million respectively.

➤ In the FY 2020/21, the total receipt of all 753 local governments is NPR 493003.86 million which includes opening balance, intergovernmental fiscal transfer and internal revenues. The total expenditure of all local governments is NPR 391436.28 million.

ACCOUNTING POLICIES & ADDITIONAL DISCLOSURES

- All three tiers of the government follow a cash basis of accounting and reporting.
- General government includes only budgetary units of three tiers of government.
- The reported expenditure includes payment for accrued expenses of the preceding year as per the provision of rules 39(13) & (15) of the Financial Procedure and Accountability Regulation, 2077.
- The expenditure includes advance amount unsettled during the fiscal year as well as the cheque issued but not presented at bank for payment or not redeemed.
- The amount included in the consolidated financial statement represents only the revenue and expenditure accumulated in consolidated fund as provisioned by the Constitution of Nepal.
- Fiscal transfers to the province and local government and grants/subsidies to the public corporations have been recorded as expenditure on release.
- In case of any discrepancy in records, the expenditure figure from TSA prevails since TSA is taken as the base system for recording, verifying, certifying, and internal auditing of accounting records.
- Source wise expenditure reports are extracted from TSA and reconciliation is carried out accordingly with the line ministries' records wherever possible.
- The non-cash release and expenditure (direct payments, commodity grants and technical assistance by the development partners) are based on the reporting from the concerned line ministries and projects. However, this figure might be underreported as some line ministry's/projects failed to report on time.
- The release amount from respective DTCOs is treated as expenditure whenever there arises any difference between released and spent amount.
- Expenditure reporting in foreign currency uses prevailing exchange rate on the value date. In the case of missing value date, rate prevailing at the year-end has been used.
- Valuation of foreign debt in NPR at the yearend is done by using the exchange rate of respective currencies on the last date of the reporting fiscal year.
- The GoN has developed its financial statistics classification, expenditure/revenue heads and reporting framework in line with the GFSM 2014 of IMF. For this, the GoN has also developed some country specific codes for expenditure and revenue.
- Broadly, government expenditures are classified into recurrent, capital, and financing; and expenditure figures have further been classified under ten functional codes consistent with the COFOG of GFS manual.
- All kinds of fiscal transfers to provincial and local governments are treated as the recurrent expenditure.
- The treasury position of Provincial and Local Government is the bank balance of these government which includes negligible amount of cash, fiscal transfer refund and irregular expenses recovery etc.
- GDP figure is used in this report is at current prices published by the Central Bureau Statistics.
- The financial statistics presented in this report has been audited by the OAG.
- The financial statement of province and local level government are based on reported submitted by provincial government and financial information provided by local level through SuTRA. FCGO prepare a separate comprehensive report of Province and Local Level i. e. province financial statement: Volume-10 and local level financial statement: Volume-11 They are liable for the data accuracy themselves.
- The data errors seen in the consolidated financial statements of the previous financial year have also been corrected in this report.

1

FEDERAL, PROVINCIAL AND LOCAL GOVERNMENT

1.1 Treasury position of Federal, Provincial and Local Government

Up to fiscal year 2020/21, there is a negative balance of NPR 112358.81 million in federal treasury, which is financed through the outstanding balance of various government accounts like operational fund, deposit etc. Similarly, there is a surplus balance of NPR 132670.55 million and NPR 185815.41 million in province treasury and Local level treasury respectively. (See Table 1)

Table 1: Treasury position of Federal, Provincial and Local Government

Description	Government				NPR In Million
	Federal	Province	Local Level	Total	
Receipt					
Total Revenue (Tax + Non- Tax)	567,882.71	18,413.11	50,938.66	637,234.48	
Cash Balance, recovery deposit and fiscal transfer refund	40,433.01	65,651.08	59,033.92	165,118.01	
Grant (Direct payment + Commodity)	35,447.60	0.00	0.00	35,447.60	
Revenue Sharing	257,063.70	67,181.79	73,400.00	397,645.49	
All types of Fiscal Transfer from Federal Government		110,348.06	284,198.59	394,546.65	
All types of Fiscal Transfer from Province Government	0.00	0.00	25,432.69	25,432.69	
Other Transfer	0.00	0.00	0.00	0.00	
A. Non-financing receipt	900,827.02	261,594.04	493,003.86	1,655,424.92	
B. Financing receipt	400,185.71	270.64	0.00	400,456.35	
1. Total Receipt [A+B]	1,301,012.73	261,864.68	493,003.86	2,055,881.27	
Payments					
Recurrent	846,217.31	75,377.03	234,873.10	1,156,467.44	
Capital	228,836.09	112,122.06	156,299.86	497,258.01	
Financing	121,622.56	1,400.00	263.32	123,285.88	
2. Expenditure / Disbursement	1,196,675.96	188,899.09	391,436.28	1,777,011.33	
3. Miscellaneous adjustment	0.00	-16,236.64	0.00	(16,236.64)	
Treasury Position [1-2+3]	104,336.77	56,728.95	101,567.58	262,633.30	
Last Fiscal Year Treasury Balance	-216,695.58	75,941.60	84,247.83	(56,506.15)	
Treasury Position Up to This Fiscal Year	-112,358.81	132,670.55	185,815.41	206,127.15	

1.2 Revenue and expenditure of Federal, Provincial and Local Government

The total revenue of three tiers of government after elimination is Rs. 1033822.56 million. Similarly, the total expenditure after elimination is Rs 1356938.62 million. The table presented below depicts the revenue and expenditure of three tiers of government after elimination of revenue sharing and intergovernmental fiscal transfer.

Table 2 : Revenue and expenditure of Federal, Provincial and Local Government

NPR In Million

Tiers of governments	Revenue Collection	Revenue Sharing (Elimination)	Revenue after Elimination	Expenditure	Fiscal Transfer (Elimination)	Expenditure after Elimination
Federal	935887.99	110941.58		1196676.00	394,546.70	
Provinces	91061.76	6524.27	1033822.56	188899.09	25,432.69	1356938.62
Local	125647.99	1309.33		391436.28	22.88	
Total	1152597.74	118775.18	1033822.56	1776940.89	420002.27	1356938.62

1.3 Nepal Public Sector Accounting Standard (NPSAS) implementation status

NPSAS has initiated major reform to improve quality and comparability of public sector financial statement. The key objective for adoption of NPSAS based financial statement is to make public financial statements of GoN compatible with international standards. NPSAS has been approved by GoN (Council of Ministers) on 15th Sep, 2008. It is implemented in central level entities in first phase. Central level economic entities and 7 provinces are trying to prepare their NPSAS based Financial Statements for the FY 2020/21. This would also be a milestone for implementing the standards in local governments in upcoming years. As the report based on NPSAS has been submitted to OAG for auditing and scrutiny.

1.4 Federal Government (Government of Nepal)

1.4.1 Revenue and other income

In the FY 2020/21, the total revenue collection is NPR 976320.96 million. This figure includes Rs. 110941.58 million revenue sharing to provincial and local governments; irregularity, refund of unutilized released amount and cash from last year balance Rs 40433.01 million. Among this, tax and non-tax revenue deposited into federal treasury is NPR 824946.4 million. The collected revenue is 92.69% of target of revenue collection which was 75.66% in previous year. (See table 3)

Table 3 : Statement of revenue collection

NPR In Million

Fiscal Year	2016/17	2017/18	2018/19	2019/20	2020/21
Total Revenue	609,179.88	726,717.60	733,370.05	705,498.24	824,946.40
1. Tax Revenue	553,866.49	659,491.50	643,376.29	613,390.49	761,056.63
A) Taxes on Income, Profits and Capital Gains	144,846.06	154,790.03	188,303.81	213,233.05	221,483.52
B) Taxes on Payroll and Workforce	4,136.94	5,097.75	6,006.24	6,508.11	6,883.57
C) Taxes on Property	18,294.03	19,332.33	109.74	4.31	0.43
D) Taxes on Goods and Services	278,568.94	348,049.44	303,310.60	269,747.60	353,736.73
E) Taxes on International Trade and Transactions	103,058.76	126,865.36	143,319.03	123,790.30	178,951.86
F) Other taxes	4,961.76	5,356.59	2,326.87	107.12	0.52
2. Non-Tax Revenue	55,313.39	67,226.10	89,993.76	92,107.75	63,889.77
A) Property Income	27,203.65	33,046.54	45,620.89	36,884.91	28,509.08
B) Sales of Goods and Services	14,635.36	17,174.59	24,626.35	26,090.19	25,209.95
C) Penalties, Fines & Forfeitures	745.68	973.38	2903.36	2344.84	2,653.19
D) Voluntary Transfers other than Grants	0.9	1.19	0.69	0.52	0.60
E) Miscellaneous Revenue	12,727.80	16,030.40	16,842.47	26,787.29	7,516.95

In the FY 2020/21, the tax revenue is NPR. 761056.63 million which is 92.26% of the total revenue collection whereas the total collection of non-tax revenue is NPR. 63889.77 million (7.74% of total revenue). (See table 4)

Table 4 : Composition of the total revenue collection

	<i>In Percentage</i>				
	2016/17	2017/18	2018/19	2019/20	2020/21
1. Tax Revenue	90.92	90.75	87.73	86.94	92.26
A) Taxes on Income, Profits and Capital Gains	23.78	21.30	25.68	30.22	26.85
B) Taxes on Payroll and Workforce	0.68	0.70	0.82	0.92	0.83
C) Taxes on Property	3.00	2.66	0.01	0.00	0.00
D) Taxes on Goods and Services	45.73	47.89	41.36	38.24	42.88
E) Taxes on International Trade and Transactions	16.92	17.46	19.54	17.55	21.69
F) Other taxes	0.81	0.74	0.32	0.02	0.00
2. Non tax Revenue	9.08	9.25	12.27	13.06	7.74
A) Property Income	4.47	4.55	6.22	5.23	3.46
B) Sales of Goods and Services	2.40	2.36	3.36	3.70	3.06
C) Penalties, Fines & Forfeitures	0.12	0.13	0.40	0.33	0.32
D) Voluntary Transfers other than Grants	0.00	0.00	0.00	0.00	0.00
E) Miscellaneous Revenue	2.09	2.21	2.30	3.80	0.91
Total	100.00	100.00	100.00	100.00	100.00

Out of total revenue collection, Taxes on goods and services, taxes on income, profits and capital gains and taxes on international trade and transactions contributes 42.88%, 26.85% and 21.69% respectively for the fiscal year 2020/21 which are three largest source of revenue. (See table 4).

In the FY 2020/21, NPR. 40433.0 million has been recovered from refund of unutilized released amount of previous fiscal years and recovery of irregularities identified by audit.

1.4.2 Budget and expenditure

The total budget for the FY 2020/21 is NPR. 1474645.4 million which is 3.95% less than the total budget allocated for the FY 2019/20. The composition of the budget is 64.22% recurrent, 23.99% capital and 11.79% financing.

In the FY 2020/21, the total government expenditure is NPR. 1,196,675.95 million which is 9.67% higher as compared to the previous FY 2019/20.

Total recurrent, capital and financing expenditures are NPR.846217.30 million, NPR. 228836.09 million and NPR. 121622.56 million respectively for the fiscal year 2020/21 (See table 5)

Table 5 : Actual government expenditure

Expenditures Head/FY	Actual Expenditure					<i>NPR.In. Million</i>
	2016/17	2017/18	2018/19	2019/20	2020/21	
Recurrent	518,616.14	696,919.55	716,417.58	784,148.90	846,217.30	
Capital	208,748.34	270,713.67	241,562.51	189,084.70	228,836.09	
Financing	109,883.31	119,646.60	152,476.99	117,901.60	121,622.56	
Total	837,247.79	1,087,279.82	1,110,457.08	1,091,135.20	1,196,675.95	

In the FY 2020/21, total expenditure is 81.15% of initial budget which is lower as compared to the FY 2019/20. The expenditure on recurrent, capital and financing are 89.35%, 64.69% and 69.96% of the initial budget respectively which were 81.93%, 46.34% and 70.24% respectively in the preceding fiscal year. The average expenditure of actual to budget is 80.32% in the last five fiscal years.

In the FY 2020/21, the ratio of expenditure to total expenditure is 70.71% recurrent, 19.12% capital and 10.16%. (See table 6)

Table 6 : The composition of expenditure

(in Percentage)

Expenditures Head/FY	Actual Expenditure on Budgeted Expenditure					Ratio of Expenditure on Total Expenditure				
	2016/17	2017/18	2018/19	2019/20	2020/21	2016/17	2017/18	2018/19	2019/20	2020/21
Recurrent	80.03	86.73	84.74	81.93	89.35	61.94	64.1	64.52	71.87	70.71
Capital	66.92	80.77	76.93	46.34	64.69	24.93	24.9	21.75	17.33	19.13
Financing	91.71	85.29	97.92	70.24	69.96	13.13	11	13.73	10.81	10.16
Total	79.82	85.01	84.44	71.18	81.15	100	100	100	100	100.0

In FY 2020/21, the government's sources cover about 82.5% of the total expenditure almost similar to the preceding fiscal year. The rest of the expenditure is financed by foreign grant and loan. This covers 3.05% and 14.45% of the total expenditure respectively. (See table 7)

Table 7: Sources of fund

Source	2016/17	2017/18	2018/19	2019/20	2020/21	
	% In Total Expenditure				% in Total Expenditure.	Amount (in million)
Government of Nepal	88.08	87.90	86.74	87.20	82.50%	987246.46
Foreign Grants	4.88	3.62	2.06	2.13	3.05%	36481.32
Foreign Loan	7.04	8.48	11.46	10.67	14.45%	172948.17
Total	100.00	100.00	100.00	100.00	100.00%	1196675.96

In FY 2020/21, Grants (including fiscal transfer to subnational governments) comprise the highest share in total expenditure (41.40%) followed by capital expenditure (19.12%) and social security (13.08%). 10.16% of the spending is done for the financing. (See table 8).

Table 8: Expenditure according to the economic classification (FY 2020/21)

NPR. In Million

Expenditure Head	Amount	Ratio to Total Expenditure
Recurrent	846,217.30	70.71
21000 Compensation of employees	119,128.00	9.95
22000 Use of goods and services	36,873.10	3.08
24000 Interest, Services and Bank Commission	34,741.11	2.90
25000 Subsidies	1,267.77	0.11
26000 Grants	495,437.99	41.40
27000 Social Security	156,492.87	13.08
28000 Other Expenditure	2,276.46	0.19
Capital	228,836.08	19.12
31000 Capital Expenditure	228,836.08	19.12

Expenditure Head	Amount	Ratio to Total Expenditure
31100 Acquisition of Fixed Assets	220,035.48	18.39
31400 Non-produced Assets	8,794.13	0.73
31500 Miscellaneous Capital Expenditure	6.47	0.00
Financing	121,622.58	10.16
32000 Financing Assets	61,392.27	5.13
32100 Internal Financing Assets	61,200.55	5.11
32200 External Financing Assets	191.72	0.02
33000 Liability	60,230.31	5.03
33100 Internal Net Borrowing	36,901.16	3.08
33200 External Net Borrowing	23,329.15	1.95
Total	1,196,675.96	100.00

In the FY 2020/21, NPR. 1097774.6 million (91.74% of total expenditure) is covered via the government's treasury whereas remaining expenditures are done as direct payment and grants in-kind through development partners.

In the FY 2020/21, the reimbursable and cash grants (foreign) – that is released through the treasury – are NPR. 16792.61 million and NPR. 11032.63 million respectively.

In the FY 2020/21, the reimbursable and cash loans (foreign) – that is released through the treasury – are NPR. 52256.84 million and NPR 92942.61 million respectively.

As per the COFOG, general public services incorporate large chunk of expenditure i.e., 53.06% whereas recreation, culture and religion expenditure is nominal. (See table 9).

Table 9 : COFOG wise expenditure

Figure In Percentage

Expenditure Sector	2016/17	2017/18	2018/19	2019/20	2020/21
General Public Services	24.32	37.12	44.49	47.93	53.06
Defense	5.15	4.42	4.51	4.56	4.83
Public Order and Safety	6.81	4.96	4.32	4.75	5.31
Economic Affairs	34.32	35.84	31.03	24.23	17.50
Environmental Protection	0.76	1.41	1.33	1.25	0.50
Housing and Community amenities	4.90	4.68	3.46	3.23	3.42
Health	5.42	3.30	3.24	3.68	4.61
Recreation, Culture and Religion	0.77	0.48	0.55	0.63	0.38
Education	12.97	4.14	3.26	3.61	3.46
Social Protection	4.58	3.64	3.81	6.13	6.95
Total	100.00	100.00	100.00	100.00	100.00

General public services and economic affairs covers large chunk of recurrent and capital expenditure. These two major sectors incorporate 63.25% and 56.2% of recurrent and capital expenditure respectively. (See table 10).

Table 10: COFOG-wise recurrent and capital expenditure

Figure in Percentage

Expenditure Sector	Recurrent	Capital
General Public Services	63.25	15.39
Defense	5.18	3.55
Public Order and Safety	5.59	4.27
Economic Affairs	7.03	56.2
Environmental Protection	0.12	1.9
Housing and Community amenities	0.38	14.64
Health	4.92	3.46
Recreation, Culture and Religion	0.37	0.4
Education	4.35	0.15
Social Protection	8.81	0.04
Total	100	100

In the FY 2020/21, economic affairs, general public services and housing & community amenities cover 56.20%, 15.39% and 14.64% respectively of capital expenditure. (See table 10).

1.4.3 Others

Outstanding advances

The total outstanding advances of the FY 2020/21 is NPR 37106.34 million which comprises of NPR. 17715.80 million of matured advance and NPR 19390.54 million of immature advance. The total outstanding advances of the FY 2019/20 was NPR. 39025.58 million. (See Table 11)

Table 11: Outstanding advance amount

NPR. In Million

S.N.	Particular	Fiscal Year 2019/20		Fiscal Year 2020/21	
		Amount	in %	Amount	in %
1	Outstanding Matured Advance	6981.22	17.89	17715.8	47.74
2	Outstanding immature Advance	32044.36	82.11	19390.54	52.26
Total		39025.58	100	37106.34	100

Source: Summary of Consolidate Internal Audit Report 2020/21

Ministry wise outstanding advances

The ten entities cover more than 97.24% of the total outstanding advances. (See table 12).

Table 12 : Outstanding Advance of Entities

Figure in Percentage

S.N	Name of Entity	Percentage
1	Ministry of Defense	41.25
2	Ministry of Physical Infrastructure and Transport	23.00
3	Office of the Prime Minister and Council of Ministers	9.36

S.N	Name of Entity	Percentage
4	Ministry of Urban Development	9.06
5	Ministry of Federal Affairs and General Administration	5.69
6	Ministry of Home Affairs	2.54
7	Ministry of Health and Population	2.26
8	Ministry of Drinking Water	1.85
9	Ministry of Energy, Water Resources and Irrigation	1.71
10	Ministry of Agriculture and cooperatives	0.53
Total		97.24

Status of internal audit

In FY 2020/21, internal audit conducted by DTCOs reports NPR 25265.05 million of irregular expenditures among this total outstanding mature advance is NPR 17715.8 million. (See Table 13)

According to Financial procedure and Fiscal Accountability Rule-2077 outstanding immature advance is not considered as irregularities so it is not subjected in this table.

Table 13: Status of total irregularity

NPR in million

S.N	Particular	Fiscal Year 2019/20		Fiscal Year 2020/21	
		Amount	in %	Amount	in %
1	Amount to be regularized	3,336.94	29.23	6,957.32	27.54
2	Amount to be realized/recovered	1,098.71	9.62	591.93	2.34
3	Outstanding matured advance	6981.22	61.15	17,715.80	70.12
Total		11416.87	100.00	25,265.05	100.00

* Internal Audit Report 2020/21

1.4.4 Debt

Up to fiscal year 2020/21, total outstanding debt is NPR. 1737636.8 million and it was NPR 1433402.5 million in previous fiscal year. In this fiscal year, total outstanding debt is increased by 21.22 percent compared to previous year's outstanding debt. Out of the total outstanding debt, internal debt is NPR. 802941.6 million and external debt is NPR. 934695.2 million. Proportion of internal and external debt is 46.21 and 53.79 percent respectively. (See Table 14)

Table 14 : Outstanding debt¹

NPR In Million

Debt	2016/17	2017/18	2018/19	2019/20	2020/21
Internal Loan	283710.6	391161.6	453230.5	613735.4	802941.6
External Loan	413978.8	526154.11	594926.2	819667.11	934,695.20
Total Loan	697689.4	917315.71	1048156.7	1433402.5	1737636.8
Annual Increase/ Decrease (In percentage)	11.13	31.48	14.26	36.75	21.22

Out of the total outstanding external debt, major portion of debt is received from International Development Association (IDA) followed by Asian Development Bank (ADB) and Japan which covers about 86.25 percent of total external debt. (See table 15)

1. Outstanding debt for the F/Y 2019/20 has been changed due to adjustments.

Table 15: Donor wise outstanding external debt

NPR. In Million

Debt	2016/17	2017/18	2018/19	2019/20	2020/21
Multilateral Total	352,507.40	375,996.20	471,965.47	524,692.62	821,997.70
ADB	160,727.52	191,126.93	208,160.14	272,715.27	293,838.50
EEC	310.11	306.7	268.06	281.87	246.9
EIB	87.39	364.42	364.48	4072.05	4,027.30
AIIB	0	0	0	0	33.6
IDA	200,455.57	263,748.35	299,192.10	386,104.28	471,173.10
IFAD	7,635.37	8,329.69	8,237.28	10,008.92	9,649.80
IMF	0	0	0	26389.01	32,818.20
NDF	2,204.26	2,286.31	2,099.12	2,207.76	2,143.00
OFID	4,575.98	5,803.06	6,371.44	7,671.41	8,067.30
Bilateral Total	36,255.38	37,982.60	54,188.69	70,233.62	112,697.50
Austria	67.72	45.67	17.04	0.00	0.00
Belgium	849.06	854.51	758.08	765.09	785.2
China	7,987.90	13,991.67	18,468.27	26,105.17	31,275.50
France	493.8	429.81	333.83	306.00	314.00
India	7,204.89	9,179.13	13,517.91	24908.39	30762.5
Japan	14,440.96	22,303.02	29,714.10	36,616.63	41,153.20
Korea	5,736.02	6,072.89	5,909.73	6,335.07	6,575.10
Kuwait	232.19	310.68	587.32	968.06	1187.2
Russia	-	-	-	-	0.00
Saudi	970.06	1,001.31	927.35	685.78	644.80
Total	37,982.60	54,188.69	70,233.63	96,690.19	934,695.20

In FY 2020/21, principal payment made for internal and external debt is NPR. 36901.1 million and NPR. 32268.60 million respectively. It was NPR. 33977 million and NPR. 23560.4 million respectively in last fiscal year 2019/20. (See Table 16)

Table 16 : Amount of principal repayment

NPR.in Million

Debt	2016/17	2017/18	2018/19	2019/20	2020/21
Internal Debt	38,561.40	37,084.61	34,313.07	33,977.00	36,901.10
External Debt	22,703.22	18,589.22	20,038.91	23,560.40	23,268.60
Total	61,264.62	55,673.83	54,351.98	57,537.40	60,169.70
Annual Increase/ Decrease (In Percentage)	-11.15	-9.13	-2.37	5.86	4.57

In this FY 2020/21, total interest payment is NPR. 34634.10 million which was NPR. 26060.27 million in previous fiscal year 2019/20. Expenditure on interest payment has increased by 32.90 percent which was decreased by 1.68 percent in the previous fiscal year. (See table 17).

Table 17 : Amount of interest payment

NPR.in Million

Fiscal year	2016/17	2017/18	2018/19	2019/20	2020/21
Domestic Debt	6760.19	12386.93	16209.42	20822.55	28460.6
External Debt	3263.51	3860.38	4505.23	5237.73	6173.5
Total	10023.7	16247.31	20714.65	26060.27	34634.1
Annual Increase/ Decrease (In Percentage)	8.19	62.09	27.50	25.81	32.90

1.4.5 Outstanding payment

At the end of FY 2020/21, total outstanding payment is NPR 1115.30 million which was NPR. 599.14 million in the previous fiscal year. Ten entities comprise 97.17% of total outstanding payment. (See table 18)

Table 18 : Entity wise outstanding payment

NPR In Million

Entity	Amount	Percentage
Ministry of Physical Infrastructure and Transport	365.85	32.80
Ministry of Urban Development	229.06	20.54
Ministry of Energy, watershed management and Irrigation	150.48	13.49
Ministry of Home Affairs	95.85	8.59
Ministry of Health and Population	88.20	7.91
Ministry of Defense	67.27	6.03
Ministry of Drinking Water	43.91	3.94
Ministry of Forest and Environment	15.14	1.36
Ministry of Culture, Tourism and Civil Aviation	14.04	1.26
Courts	13.97	1.25
Others	31.53	2.83
Total	1115.30	100.00

1.4.6 Investment on public enterprises and other entities

The accumulated amount of public investment is NPR. 671246.26 million at the end of FY 2020/21 which encompasses loan NPR. 328575.87 million (48.91%) and share NPR. 342670.39 million (51.09%). (See table 19).

Table 19 : Status of loan and share investment

(NPR. In Million)

S.N.	Particular	Up to FY 2019/20		FY 2020/21			
		-		Investment	Adjustment	Principal Repayment	Total
1	Loan Investment						
	a. Internal Source	118,154.42		14,019.57	-18.84	-158.10	131,997.05
	b. External Source	179,004.67		20,961.27	-321.70	-3,065.42	196,578.82
	Total Loan Investment	297,159.09		34,980.84	-340.54	-3,223.52	328,575.87
2	Share Investment						
				Share Investment	Adjustment	Stock Dividend	Total
	a. Primary	294,991.80		26,775.58	0.00	0.00	321,767.38
	b. Preference	9,789.75		0.00	0.00	0.00	9,789.75
	c. International Organization	10,921.53		191.73	0.00	0.00	11,113.26
	Total Share Investment	315,703.08		26,967.31	0.00	0.00	342,670.39
	Grand Total	612,862.17		61,948.15	-340.54	-3,223.52	671,246.26

Up to FY 2020/21, Government of Nepal has invested in share of 146 different entities. The GoN has made NPR 26967.31 million on share investment in this fiscal year which is 111.88 % higher than previous fiscal year. Thus, total share investment has reached NPR 342670.39 million. As shown in above table, GON has made significant volume of investment on Primary Share of 93.90% and shareholding in international organization is of 3.24% of total investment. GoN has not invested on Preference share in FY 2020/21. Among the total loan investment, about 0.59% (NPR. 1932.74 million) has been found invested in 29 non-existing entities. Total 84.47 % (NPR 289452.46 million) of share investment has been made in 10 entities and Nepal Electricity Authority holds the highest portion of it. (See table 20).

Table 20 : Ten entities having higher share investment

		<i>NPR. in million</i>
S.N.	Organizations	Amount
1	Nepal Electricity Authority	152496.94
2	Nepal Civil Aviation Authority	60315.45
3	Nepal Telecommunication	13724.43
4	Hydro Electricity Investment and Development Company	11000.00
5	Nepal Oil Corporation (with stock Dividend)	10940.75
6	Agriculture Development Bank	10030.63
7	Rastriya Banijya Bank after taking over NIDC	9602.43
8	Deposit and Credit Guarantee Corporation Pvt. Ltd.	9000.00
9	International Monetary Fund	6587.60
10	Nepal Bank Limited	5754.24
Total		289452.46

In FY 2020/21, total loan investment has increased by 10.57% and reached NPR 328575.87 million. The total source of loan investment consists 40.17% of internal source and 59.83% of external source.

NPR. 66156.62 million principal repayments on loan have been received till FY 2020/21. In FY 2020/21, the principal repayment from these entities is NPR. 3223.52 million which equals to 4.87% of due principal repayment amount as per the initial agreement. NPR. 72862.50 million interest on loan have been received till FY 2020/21 as well NPR. 8410.24 million has received as interest in FY 2020/21. (See table 21).

Table 21 : Status of principal and interest repayment

<i>(NPR. in million)</i>							
S.N.	Type of Investment	Received From Investment	UP to FY 2017/18	UP to FY 2018/19	UP to FY 2019/20	In FY 2020/21	UP to FY 2020/21
1	Investment through internal loan	Principal	20,466.00	22,423.84	22,623.46	2,942.57	25,566.03
		Interest	9,947.00	26,874.69	28,361.50	5,466.66	33,828.16
	Total		30,413.00	49,298.53	50,984.96	8,409.23	59,394.19
2	Investment through external loan	Principal	37,612.00	38,721.11	40,309.64	280.95	40,590.59
		Interest	31,905.00	32,158.25	36,090.76	2,943.58	39,034.34
	Total		69,517.00	70,879.36	76,400.40	3,224.53	79,624.93
Total Investment		Principal	58,078.00	61,144.95	62,933.10	3,223.52	66,156.62
		Interest	41,852.00	59,032.94	64,452.26	8,410.24	72,862.50
Grand Total			99,930.00	120,177.89	127,385.36	11,633.76	139,019.12

Furthermore, some entities have defaulted to pay the principal and interest of the loan as per the amortization schedule. At the end of FY 2019/20, such default loan and interest amount have increased to NPR. 98287.10 million which comprises 57.71 % principal and 42.29 % interest. (See table 22)

Table 22: Status of default principal and interest

NPR. in million

S.N.	Particulars	Default Principal	Default Interest	Total
1	Internal Loan	27,281.60	11,517.70	38,799.30
2	External Loan	29,442.20	30,045.60	59,487.80
	Total	56,723.80	41,563.30	98,287.10
	%	57.71	42.29	100.00

1.4.7 Treasury position

In FY 2020/21, total receipt in the consolidated fund of GoN is NPR. 1301012.73 million which comprises non-financing receipt (tax, non-tax, grant, previous year cash balance and recovery) of NPR. 900827.02 million and financing receipt (borrowing and investment refund) of NPR. 400185.71 million. The total disbursement from the consolidated fund is NPR. 1196675.96 million consisting recurrent, capital, and financing disbursements of NPR. 846217.31 million, NPR. 228836.09 million, and NPR 121622.56 million respectively.

There is NPR. 104336.77 million surplus balance for the FY 2020/21. Up to FY 2019/20, the consolidated fund balance was negative by NPR. 216695.58 million which leads to the accumulated consolidated fund balance of negative NPR. 112358.81 million at the end of the FY 2020/21. (See Annex 1)

1.5 Provincial Government

1.5.1 Revenue of provincial governments

In FY 2020/21, the total revenue collection by all seven provinces is NPR 85594.90 million including revenue sharing from federal government which is 70451.5 million in preceding fiscal year and has increased by 21.49%. (See Table 23)

Table 23 : Revenue collection of all provinces

NPR. in million

Province	Total Revenue Collection (Including Revenue Sharing)			%
	FY 2018/19	FY 2019/20	FY 2020/21	
Province No. 1	10882.21	10706.70	12343.16	15.28
Madhesh Province	9071.83	9831.00	11644.49	18.45
Bagmati Province	17895.79	21536.70	25902.43	20.27
Gandaki Province	8709.32	7127.90	9675.87	35.75
Lumbini Province	10186.80	9717.30	11335.66	16.65
Karnali Province	5051.30	5229.10	6572.17	25.68
Sudurpashchim Province	6924.79	6302.80	8121.11	28.85
Total	68722.03	70451.50	85594.90	21.49

1.5.2 Expenditure of provincial governments

In FY 2020/21, the total expenditure of all seven provinces is NPR 188899.09 million which comprise NPR 75377.03 million of recurrent and NPR 112122.06 million of capital expenditure. (See Table 24)

Table 24 : Total expenditure of all provinces

NPR. in million

Province	Total Expenditure			
	Recurrent Expenditure	Capital Expenditure	Financing Expenditure	Net Expenditure
Province No. 1	12085.21	15866.05	0.00	27951.26
Province No. 2	8640.74	13905.06	0.00	22545.80
Bagmati Province	14186.60	20008.24	1400.00	35594.84
Gandaki Province	8027.87	17595.56	0.00	25623.43
Lumbini Province	13598.81	18504.23	0.00	32103.04
Karnali Provience	8471.50	13640.95	0.00	22112.45
Sudurpashchim Province	10366.30	12601.97	0.00	22968.27
Total	75377.03	112122.06	1400.00	188899.09

1.5.3 Treasury position of Provincial Governments

There is NPR 132670.55 million surplus balance in consolidated fund of all 7 Provinces for the fiscal year 2020/21. The total receipt of all Provinces during the fiscal year (including opening balance, revenue from internal source, fiscal transfer from GoN and receipt from revenue sharing) is NPR 261864.68 million and total disbursement (including fiscal transfer to local level) of all Provinces is NPR 188899.09 million. (See Table-1)

1.6 Local Government

1.6.1 Revenue of Local governments

The total revenue collection of all 753 local governments is NPR 183372.58 million. It comprises opening balance of NPR 59033.92 million, NPR 50938.66 million revenue from internal source, NPR 73400 million revenue sharing.

1.6.2 Expenditure of local governments

The total expenditure of all local governments is NPR 391436.28 million. It comprises NPR 234873.1 million recurrent expenditure, NPR 156299.86 million capital expenditure and NPR 263.32 million financing expenditure.

1.6.3 Source wise expenditure of local governments

Local governments have made expenditure of Rs. 239211.06 million out of Rs. 284198.59 fiscal transfer from Government of Nepal. Similarly, Rs 19378.16 million and Rs 132847.06 million expenditure has made out of fiscal transfer from provincial governments Rs. 25432.69 million and Rs 183372.58 million from total revenue of local governments respectively. (See Table 25)

Table 25 : Source wise expenditure of local governments

Rs in million

Types of Transfer	Source	Receipt/Transfer Amount	Disbursement Amount
Inter Government other fiscal transfer	Government of Nepal	0.00	0.00
	Province Government	0.00	0.00
	Total of inter Government other fiscal transfer	0.00	0.00
Government of Nepal	Equalization Grant	89,973.27	68174.36
	Conditional Grant	183,302.51	162848.27
	Special Grant	5,834.15	4367.60
	Complementary Grant	5,088.66	3820.83
Total of Government of Nepal		284,198.59	239,211.06

Types of Transfer	Source	Receipt/Transfer Amount	Disbursement Amount
Province Government	Equalization Grant	6,302.68	4,368.74
	Conditional Grant	8,925.33	7,078.68
	Special Grant	2,766.28	2,213.45
	Complementary Grant	7438.40	5,717.29
	Total of Province Government	25,432.69	19,378.16
Local Government	Opening Balance	59,033.92	
	Internal Source	50,938.66	132,847.06
	Revenue Sharing	73,400.00	
	Local Government Total	183,372.58	132,847.06
Grand Total		493,003.86	391,436.28

2

HIGHLIGHTS OF MACRO FISCAL SCENARIO

2.1 Federal Government (Government of Nepal)

2.1.1 Major economic indicators

In FY 2020/21 the GDP increases to 4266321.00 which was 3914701.00 million in FY 2019/20. Similarly GNI and GNDI are increases to 4284172.00 and 5323554.00 in FY 2020 which was 3960802.00 and 4943024.00 million in FY 2019/20 respectively. (See table 25A)

Table 25A :- Major economic indicators (at current prices)²

Particulars	2017/18	2018/19	2019/20	2020/21
GDP in Million	3455949.00	3858930.00	3914701.00	4266321.00
GNI in Million	3478564.00	3898846.00	3960802.00	4284172.00
GNDI in Million	4343235.00	4893631.00	4943024.00	5323554.00
Final consumption Expenditure as Percentage of GDP	85.21	84.70	93.65	93.38
Gross Domestic saving as percentage of GDP	14.79	15.30	6.35	6.62
Gross National saving as percentage of GDP	4047.00	42.12	32.61	31.40
Exports of Goods and Services as percentage of GDP	7.82	7.78	6.76	5.08
Imports of Goods and Services as percentage of GDP	40.63	41.47	33.89	32.83
Gross Fixed capital formation as percentage of GDP	32.43	33.82	28.43	27.26
Resources gap as percentage of GDP	0.92	0.74	4.21	0.63
Workers Remittances as percentage of GDP	21.85	22.79	22.35	22.28
Product Tax as percentage of GDP	12.94	13.45	11.82	12.54
Total Tax as percentage of GDP	19.10	18.90	17.90	17.90
Per capita GDP (NRs)	118753.00	130834.00	130957.00	140819.00
Per capita GNI (NRs)	119530.00	132187.00	132499.00	141408.00
Per capita GNDI (NRs)	149242.00	165915.00	165357.00	175715.00

Source:-Central Bureau of Statistics

2.1.2 Macro level budget operation

In FY 2020/21, the ratio of total expenditure to GDP³ has decreased to 28.05% from 28.97% in FY 2019/20. Consequently, the ratios of capital expenditure to GDP has also increased to 5.36%. Similarly, the ratios of recurrent expenditure to GDP has decreased to 19.83%. (See table 26 and figure 1).

2 Revised GDP of F/Y 2019/20

3 GDP figure used for the calculation is NPR. 4266321 million (GDP at current price). (Source: Central Bureau Statistics 2020/21)

Table 26: Ratio of major economic indicators with GDP

Figure In percentage

Particulars	2016/17	2017/18	2018/19	2019/20	2020/21
Expenditure	31.68	36.16	32.05	28.97	28.05
Recurrent	19.63	23.17	20.68	20.82	19.83
Capital	7.90	9.00	6.97	5.02	5.36
Financing	4.16	3.98	4.40	3.13	2.85
Revenue	23.05	24.17	21.17	18.73	19.34
Foreign Grant Receipt	1.52	1.41	0.66	0.49	0.86
Total Debt Received	5.54	7.61	5.51	8.27	8.31
Internal Loan Receipt	3.34	4.72	2.78	5.17	5.25
Foreign Loan Receipt	2.20	2.89	3.67	3.10	3.06
Total Outstanding Debt	26.41	30.44	30.26	37.69	40.73
Outstanding External Debt	15.67	17.43	17.17	21.40	21.91
Outstanding Internal Debt	10.74	13.01	13.08	16.29	18.82
Total Debt Servicing	2.70	2.39	2.17	2.22	2.15
Re-payment of External Debt	0.86	0.62	0.71	0.77	0.86
Re-payment of Internal Debt	1.46	1.23	1.46	1.45	1.28
Total Investment	-	-	-	-	15.73
Investment – Share	-	-	-	-	8.03
Investment – Loan	-	-	-	-	7.70

Figure 1 : Ratio of expenditure to GDP

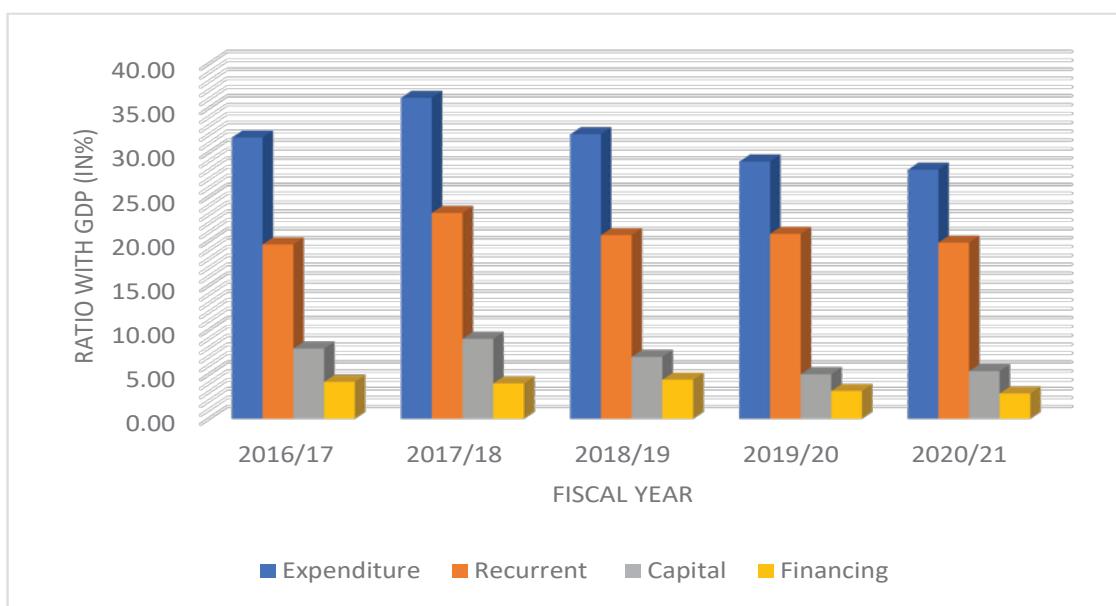
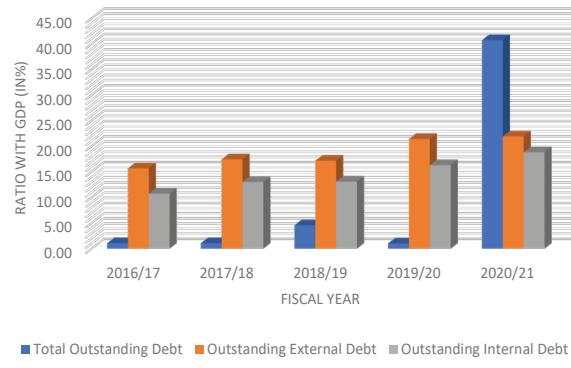
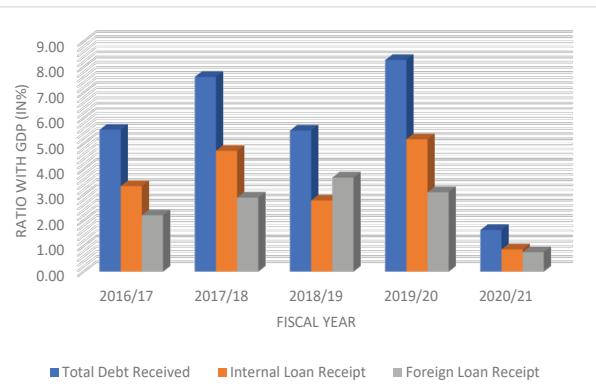


Figure 2 : Outstanding debt to GDP ratio



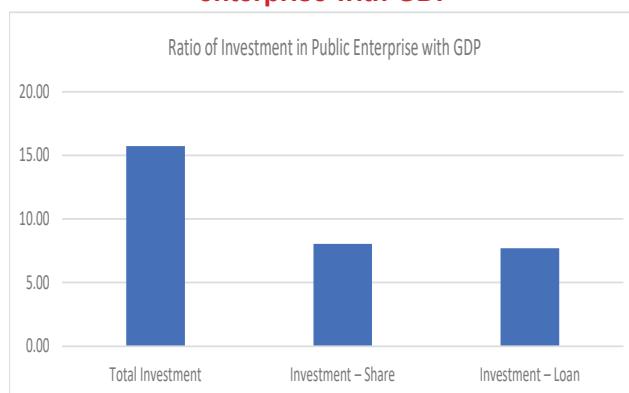
Total outstanding debt to GDP ratio was below 30% in FY 2015/16 to FY2016/17. However, this ratio has crossed 30 % in last 3 years, and there was significant change in ratio during last two years. The ratio was 37.69% and 40.73% respectively. The outstanding debt ratio to GDP is significantly below the international average. (See figure 2)

Figure 3 : Annual debt receipt to GDP ratio



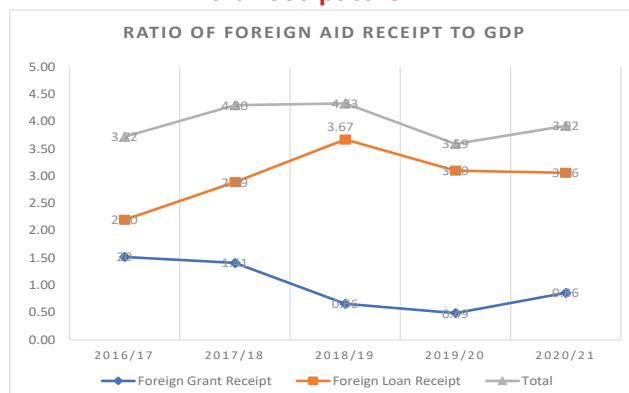
The ratio of total debt receipt to GDP was decreased from FY 2017/18 (7.61%) to FY 2018/19 (5.51%). However, the ratio has been increased by 2.76% and reached to 8.27% in the fiscal year 2019/20. But in FY 2020/21 it decreased by 6.65 and reached 1.62% (See figure 3)

Figure 4 : Ratio of investment in public enterprise with GDP



The ratio of total investment in public enterprises to GDP is 15.73% upto FY 2020/21 consisting share investment of 8.03% and loan investment of 7.70%. (See figure 4)

Figure 5 : Ratio of actual foreign aid receipt to GDP



The ratio of foreign aid receipt to GDP during the period of FY 2016/17 was below 4% which is above 4% during FY 2017/18 and 2018/19. But this ratio is 3.6% in FY 2019/20. In FY 2020/21 it increased by 5.72% and became 9.31%. Regarding the foreign grant receipt to GDP ratio, it is in decreasing trend up to FY 2019/20. However, the loan receipt was in increasing tendencies up to FY 2018/19. Now it increased to 9.31%. (See figure 5)

In the FY 2020/21, actual realization of revenue is 96.5% against the initial targeted revenue. The actual realizations of revenue were below against the targets except in FY 2016/17. The contribution of tax and non-tax revenue to total revenue during the last five fiscal years is as follows. (See table 27 and figure 6)

Table 27: Total revenue collection scenario

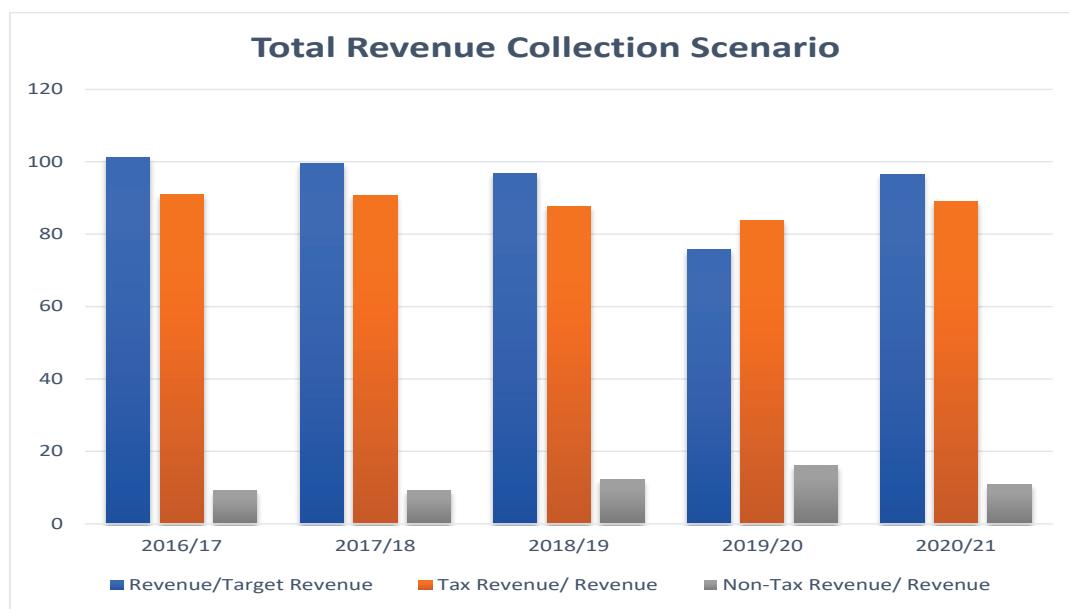
Figure in Percentage

Fiscal Year	2016/17	2017/18	2018/19	2019/20	2020/21
Revenue/Target Revenue	101.14	99.5	96.81	75.66	96.50
Tax Revenue/ Revenue	90.92	90.75	87.73	83.75	89.12
Non-Tax Revenue/ Revenue	9.08	9.25	12.27	16.25	10.88

* Total revenue is before revenue sharing.

Note: 1. The ratio of revenue to target revenue is calculated on the basis of Initial target revenue.

Figure 6: Total revenue collection scenario



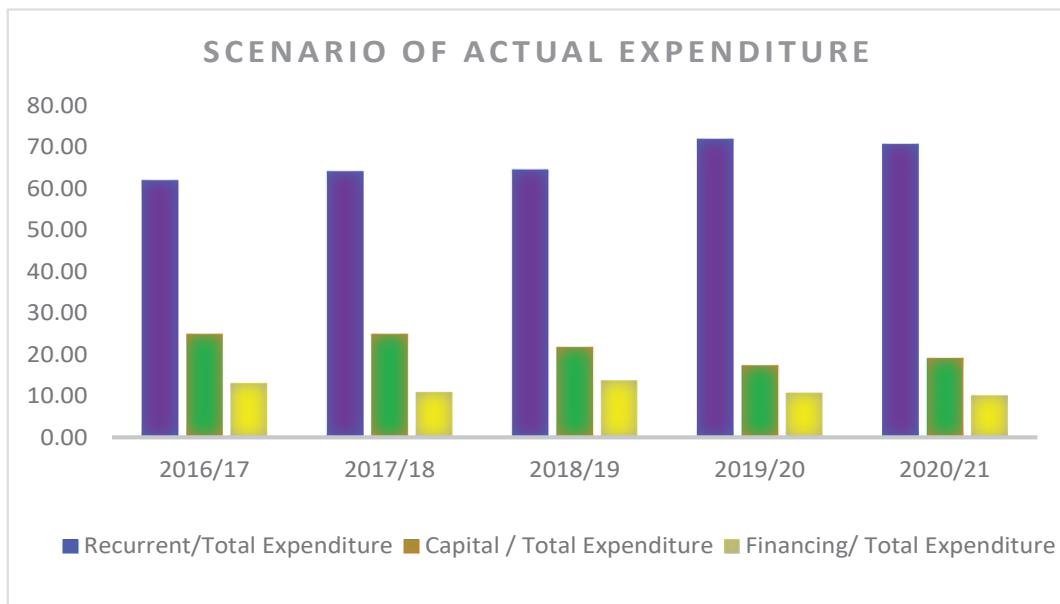
The ratio of recurrent expenditure to total expenditure of FY 2020/21 is 70.71% which is in decreasing trend. In terms of capital expenditure, the ratio was in an increasing trend till FY 2017/18. But it declined to 17.33% in FY 2019/20. In FY 2020/21 it increased by 1.79% than preceding fiscal year and become 19.12%. A decreasing trend has been seen in financing expenditure during the period except FY 2018/19. (See table 28 & Figure 7).

Table 28: Scenario of recurrent, capital & financing expenditure

Figure In Percentage

Particulars	2016/17	2017/18	2018/19	2019/20	2020/21
Recurrent/Total Expenditure	61.94	64.10	64.52	71.86	70.71
Capital / Total Expenditure	24.93	24.90	21.75	17.33	19.12
Financing/ Total Expenditure	13.13	11.00	13.73	10.81	10.16

Figure 7: Scenario of actual expenditure



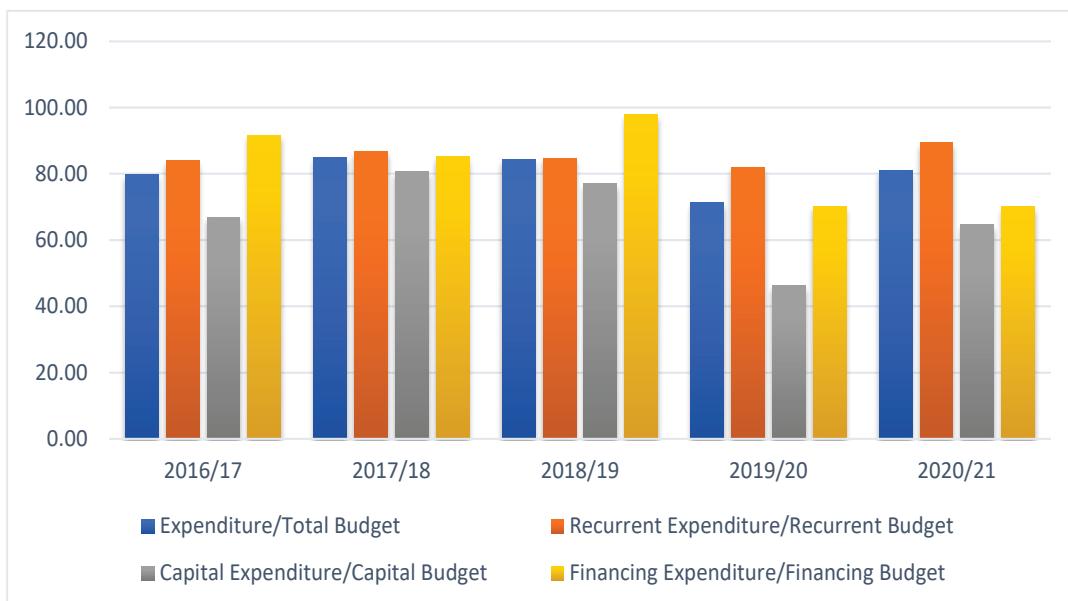
In FY 2020/21, the actual expenditure to budget is recorded at 81.15% which was increased by 9.97% than FY 2019/20. (See table 29 and Figure 8)

Table 29: Ratio of actual expenditure to budget

Figure In Percentage

Particulars	2016/17	2017/18	2018/19	2019/20	2020/21
Expenditure/Total Budget	79.82	85.01	84.44	71.18	81.15
Recurrent Expenditure/Recurrent Budget	84.03	86.73	84.74	81.93	89.35
Capital Expenditure/Capital Budget	66.92	80.77	76.93	46.34	64.69
Financing Expenditure/Financing Budget	91.71	85.29	97.92	70.24	69.96

Figure 8: Ratio of actual expenditure to budget



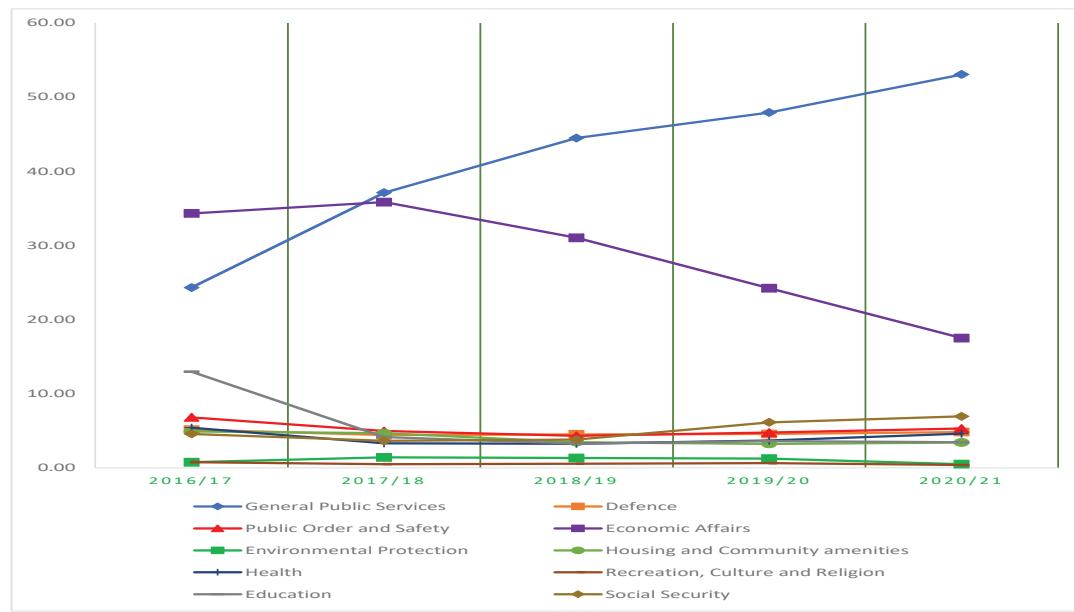
2.1.3 Allocative efficiency

The Government of Nepal has adopted COFOG classification as prescribed by the GFS manual of IMF. Out of ten functions, general public services and economic affairs cover more than half of the total expenditure since FY 2016/17. The least expenditure is recorded in recreation, culture and religion category in the last five fiscal year. (see table 30 and figure 9)

Table 30 : Function-wise expenditure (percentage on total expenditure)

Functions	2016/17	2017/18	2018/19	2019/20	2020/21
General Public Services	24.32	37.12	44.49	47.93	53.06
Defence	5.15	4.42	4.51	4.56	4.83
Public Order and Safety	6.81	4.96	4.32	4.75	5.31
Economic Affairs	34.32	35.84	31.03	24.23	17.50
Environmental Protection	0.76	1.41	1.33	1.25	0.50
Housing and Community amenities	4.90	4.68	3.46	3.23	3.42
Health	5.42	3.30	3.24	3.68	4.61
Recreation, Culture and Religion	0.77	0.49	0.55	0.63	0.38
Education	12.97	4.14	3.26	3.61	3.46
Social Security	4.58	3.64	3.81	6.13	6.95
Total	100	100	100	100	100

Figure 9: Function-wise expenditure (percentage on total expenditure)



2.1.4 Sources of funds

The average contribution of government's internal source in the total expenditure during FY 2016/17 to FY 2020/21 is 86.47%. In FY 2016/17, the contribution of government source in total expenditure was 88.08% which has come down to 82.5% in the FY 2020/21.

In the FY 2020/21, the contribution of foreign grant in total expenditure decreased to 3.05% from 4.88% of FY 2016/17.

Contribution of foreign loan on expenditure is in increasing trend up to FY 2020/21. In FY 2020/21 i.e., 14.45%. (See table 31 and Figure 10)

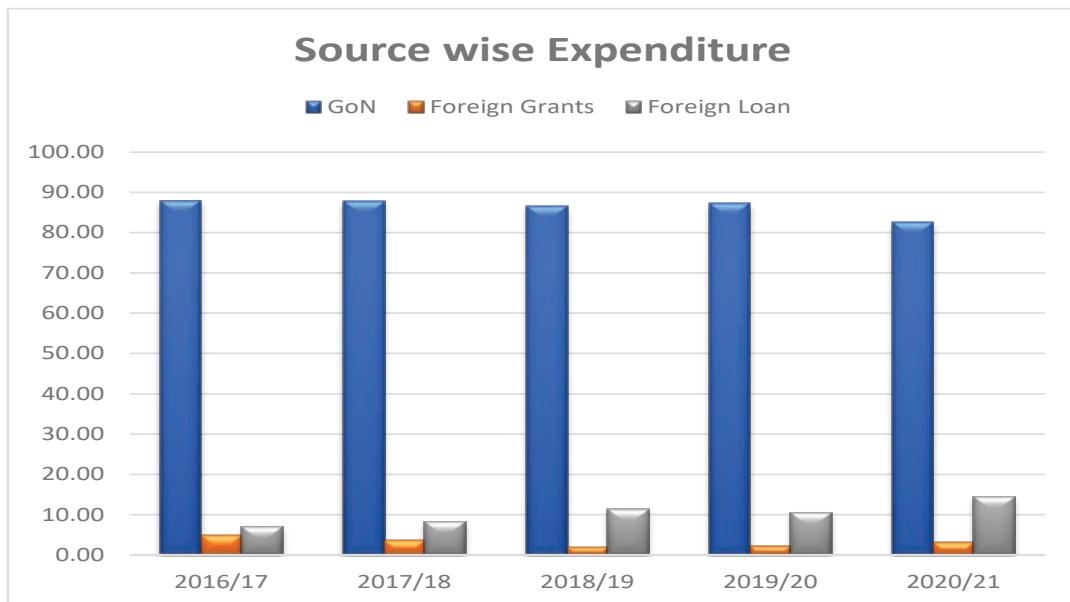
Table 31: Source wise expenditure

(Percentage on Total Expenditure)

Particulars	2016/17	2017/18	2018/19	2019/20	2020/21
GoN	88.08	87.90	86.68	87.20	82.50
Foreign Grants	4.88	3.62	2.01	2.13	3.05
Foreign Loan	7.04	8.48	11.31	10.68	14.45

Figure in Percentage

Figure 10 : Source wise expenditure



2.1.5 Ratio with revenue

Ratio of recurrent expenditure to revenue in FY 2020/21 is 1.12 which was 1.04 in FY 2019/20.

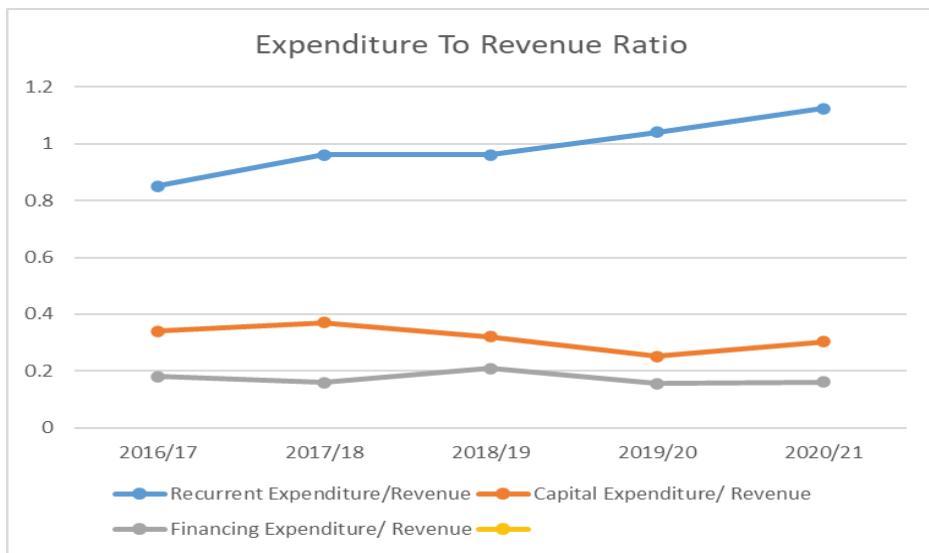
Ratio of capital expenditure to revenue has increased to 0.30 in FY 2020/21 from 0.25 in FY 2019/20, and it was in decreasing trend till last five fiscal years except in FY 2017/18.

Ratio of financing expenditure to revenue ranges from 0.16 to 0.21 between the FY 2016/17 to 2020/21. (See table 32 and Figure 11)

Table 32: Ratio with revenue

Particulars	2016/17	2017/18	2018/19	2019/20	2020/21
Recurrent Expenditure/Revenue	0.85	0.96	0.96	1.04	1.12
Capital Expenditure/ Revenue	0.34	0.37	0.32	0.25	0.30
Financing Expenditure/ Revenue	0.18	0.16	0.21	0.16	0.16

Figure 11: Expenditure to revenue ratio



2.1.6 Reimbursement

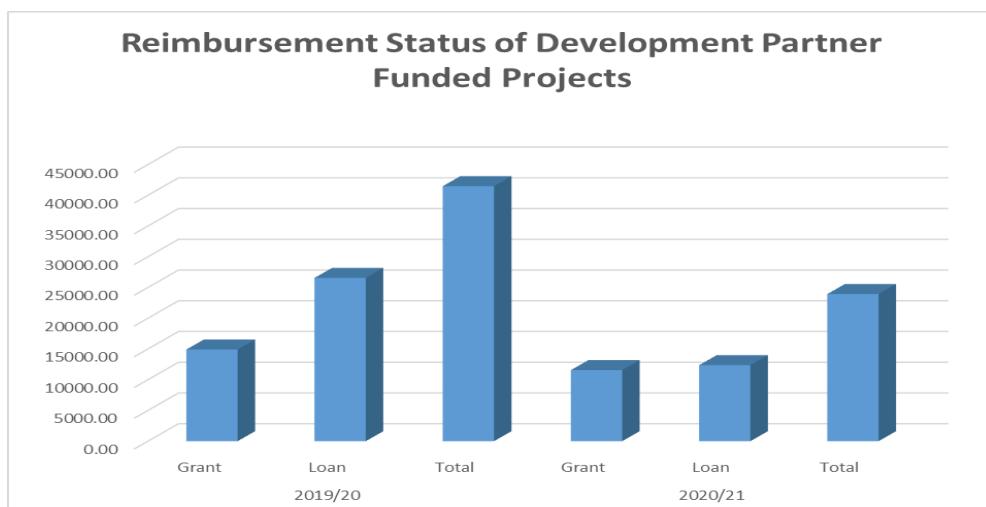
In development partner funded projects, the total reimbursable amounts in the FY 2020/21 and 2019/20 is NPR 90797.35 million and NPR 99881.90 million respectively (a decline of 9.10%). In the FY 2020/21, 73.63% of the total reimbursable amount has been realized. In FY 2018/19, 78.22% was realized. It shows that reimbursement performance has not improved in the FY 2020/21 as compared to the last fiscal year. (See Table 33, and Figure 12)

Table 33: Reimbursement status of development partner funded projects

NPR. In Million

Fiscal Year	2019/20			2020/21			
	Description	Grant	Loan	Total	Grant	Loan	Total
Opening Balance (Last year's outstanding)		14916.70	26568.80	41485.50	9013.60	12734.30	21747.90
Reimbursable expenditures		11213.00	47183.40	58396.40	16792.61	52256.84	69049.45
Total Reimbursable amount (A)		26129.70	73752.20	99881.90	25806.21	64991.14	90797.35
Receipts (reimbursement) (B)		17116.10	61017.90	78134.00	14236.40	52622.09	66858.49
Adjustment		0.00	0.00	0.00	0.00	0.00	0.00
Net Outstanding		14916.77	26568.85	41485.62	11569.81	12369.05	23938.86

Figure 12: Reimbursement status of development partner funded projects



2.1.7 Public debt and investment

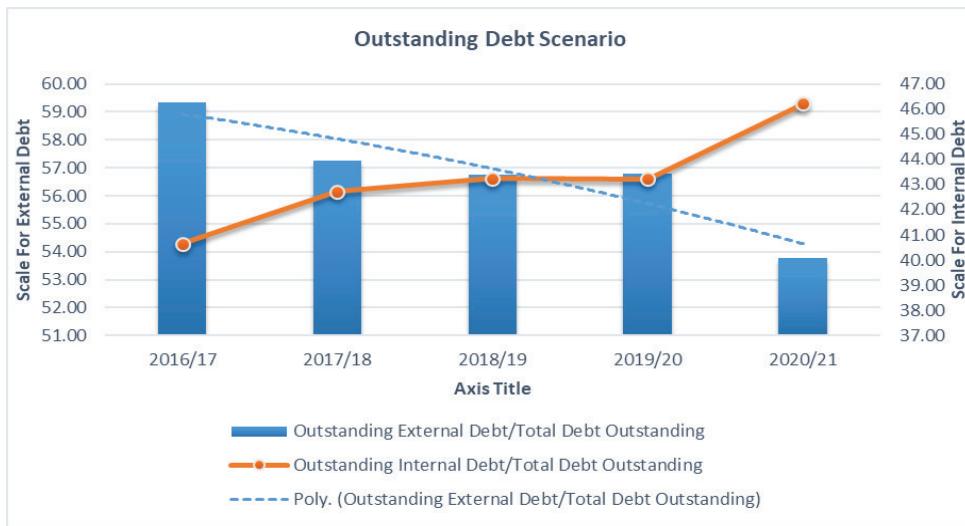
The percentage of outstanding external debt to total outstanding debt is in decreasing trend from fiscal year 2016/17 (59.34%) to 2020/21 (53.79%). However, it slightly increased in FY 2019/20 by 0.02%. Inversely, the percentage of outstanding internal debt to total outstanding debt is in increasing trend which has scaled up to 43.22 percent in FY 2019/20 from that of FY 2016/17 of 40.66%. After that it is increasing. In FY 2020/21 reached 46.21%. (See table 34 and Figure 13)

Table 34: Debt ratio

Figure in Percentage

Debt Ratio	2016/17	2017/18	2018/19	2019/20	2020/21
Outstanding External Debt/Total Debt Outstanding	59.34	57.26	56.76	56.78	53.79
Outstanding Internal Debt/Total Debt Outstanding	40.66	42.73	43.24	43.22	46.21
Disbursement of External Debt/Total Disbursed Debt	39.64	39.23	49.48	37.41	36.88
Domestic Borrowing/Total Disbursed Debt	60.36	60.77	50.52	62.59	63.12
Re-payment of External Debt/Total Debt Repayment	37.06	33.39	36.87	40.95	38.67
Re-payment of Internal Debt/Total Debt Repayment	62.94	66.61	63.13	59.05	61.33
Debt Servicing (Internal)/Total Debt Servicing	63.58	68.79	78.25	79.90	82.18
Debt Servicing (External)/Total Debt Servicing	36.42	31.22	21.25	20.10	17.82

Figure 13: Outstanding debt scenario

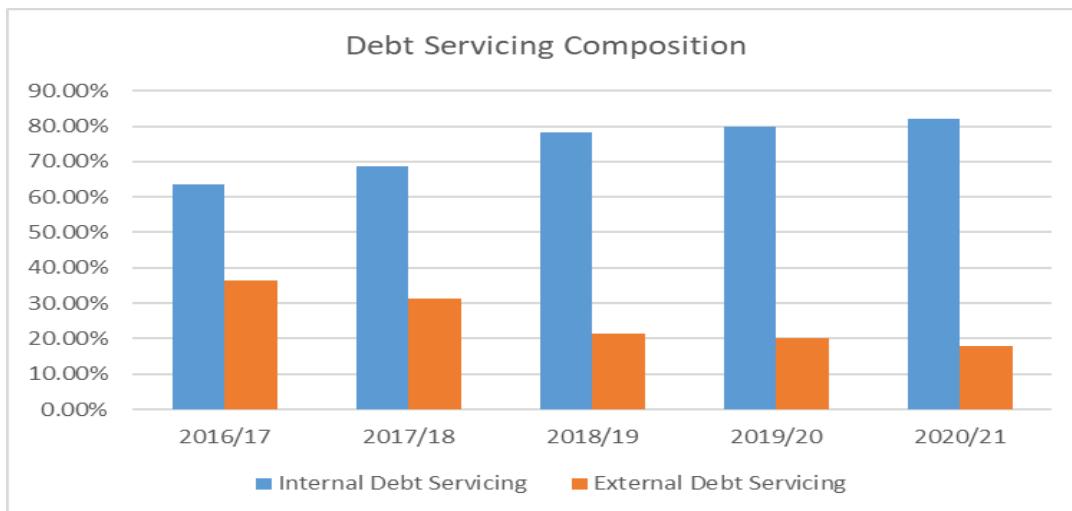


Debt Servicing Scenario is shown in Figure 14, which shows the spending composition of internal and external debt servicing. Share of external debt servicing on total debt servicing has decreased to 17.82% in FY 2020/21 from 20.10% in the previous fiscal year. However, the share of internal debt servicing has increased to 82.18% in FY 2020/21 from 79.90% in the previous fiscal year. (See table 35 and Figure 14)

Table 35: Debt servicing composition

Fiscal Year	Internal Debt Servicing	External Debt Servicing
2016/17	63.58%	36.42%
2017/18	68.79%	31.21%
2018/19	78.25%	21.25%
2019/20	79.90%	20.10%
2020/21	82.18%	17.82%

Figure 14: Debt servicing composition



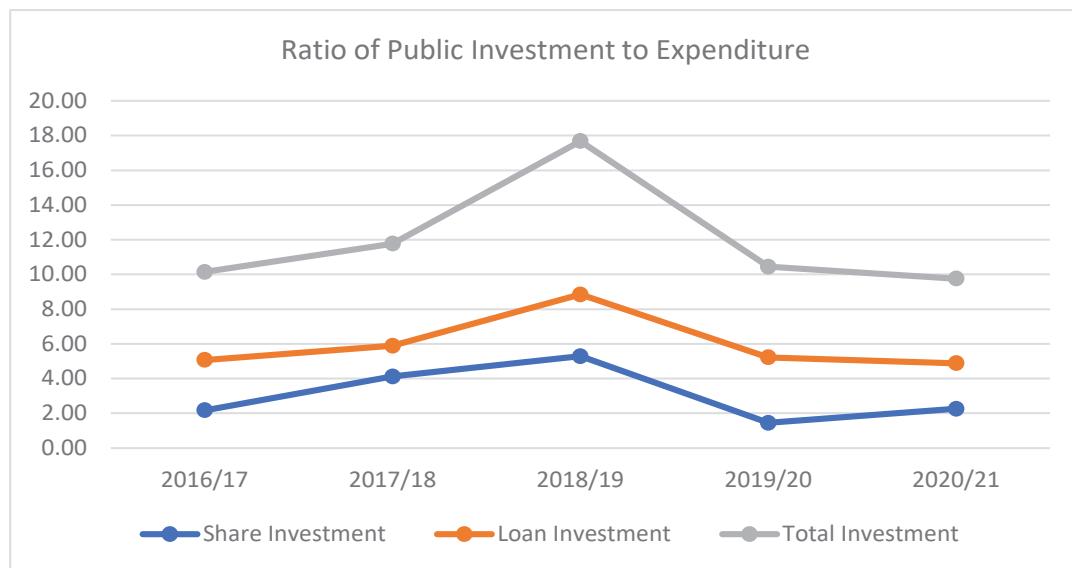
In an average, the ratio of investment in public enterprises and other public entities to total expenditure is 5.98% in the previous five fiscal years. The total investment is 4.88% of total expenditure in FY 2020/21 which has decreased by 0.34% in comparison to the previous fiscal year. (See table 36 and Figure 15)

Table 36: Ratio of investment in PE's to total expenditure

Figure in Percentage

Fiscal Year	2016/17	2017/18	2018/19	2019/20	2020/21
Share Investment	2.17	4.12	5.29	1.44	2.25
Loan Investment	2.90	1.77	3.55	3.78	2.63
Total Investment	5.07	5.88	8.84	5.22	4.88

Figure 15: Ratio of public investment to expenditure



2.1.8 Other status

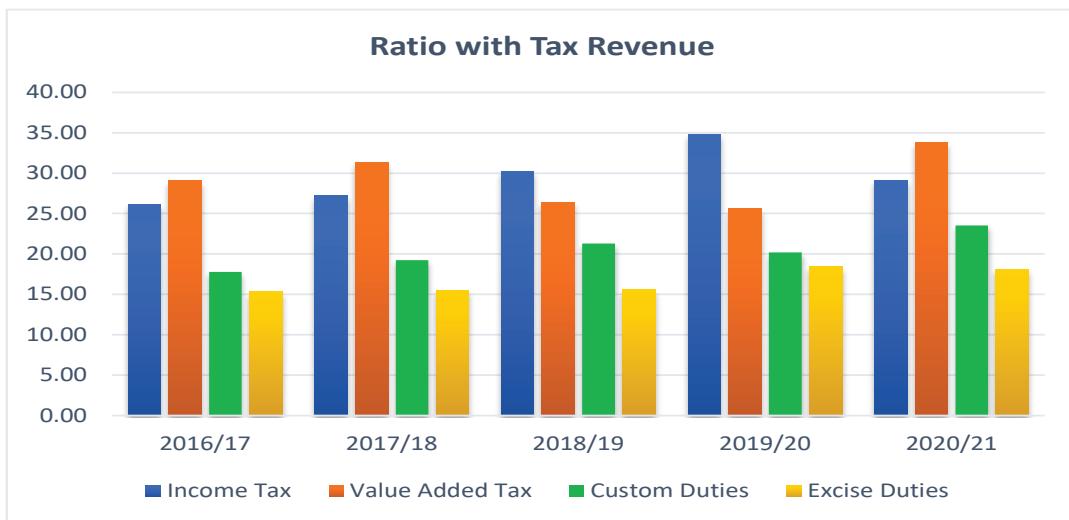
Value Added Tax, Income Tax, Custom Duties, and Excise Duties cover the major portion of tax revenue. Contribution of Income tax and Excise Duties gradually increased. During the last five fiscal years Value Added Tax to tax revenue is highest in FY 2020/21 i.e., 33.79% which was decreased to 25.57% in FY 2019/20. Custom Duties is 18.11% in FY 2020/21 which was decreased by 2.07% from FY 2019/20. Excise duties also decreased to 14.83% in FY 2020/21. (See Table 37 and Figure 16)

Table 37: Ratio of tax revenues with total tax revenue

Figure in Percentage

Tax Revenue	2016/17	2017/18	2018/19	2019/20	2020/21
Income Tax	26.15	27.18	30.22	34.76	29.10
Value Added Tax	29.08	31.36	26.37	25.57	33.79
Custom Duties	17.77	19.24	21.30	20.18	23.51
Excise Duties	15.31	15.50	15.54	18.41	18.11

Figure 16: Ratio of tax revenues with total tax revenue



During last five fiscal years, expenditure pattern shows that the highest level of expenditure occurs in the last month i.e., Jun/Jul (Asadh) of the fiscal year and that accounts, in an average, almost one fourth of the total annual expenditure. In FY 2020/21 the spending pattern has been seen more on Sep/Oct (Aaswin), April/May (Baisakh) and Jun/Jul (Asadh). This type of spending tendencies in the last month of FY can hinder the cash management of the government. (See Table 38)

Table 38: Public expenditure pattern

Month	2016/17	2017/18	2018/19	2019/20	2020/21
Jul/Aug (Shrawan)	1%	6%	2%	0%	0.17%
Aug/Sep (Bhadra)	5%	5%	7%	5%	5.56%
Sep/Oct (Ashwin)	10%	5%	9%	11%	11.06%
Oct/Nov (Kartik)	4%	3%	4%	4%	5.68%
Nov/Dec (Marg)	6%	12%	6%	7%	4.96%
Dec/Jan (Paush)	8%	6%	6%	10%	7.30%
Jan/Feb (Magh)	7%	5%	7%	7%	7.04%
Feb/Mar (Falgun)	8%	7%	8%	11%	5.97%
Mar/Apr (Chaitra)	6%	14%	8%	6%	9.96%
Apr/May (Baisakh)	8%	7%	8%	8%	11.23%
May/Jun (Jestha)	11%	10%	11%	11%	7.69%
Jun/Jul (Asadh)	26%	19%	23%	19%	23.37%

* The expenditure data include direct payments made by the development partners.

The recurrent expenditure is recorded at 0.20% in the first month and 17.19% in the last month of the FY 2020/21. (See Table 39)

Table 39: Recurrent expenditure pattern*

Month	2016/17	2017/18	2018/19	2019/20	2020/21
Jul/Aug (Shrawan)	1%	10%	3%	0%	0.20%
Aug/Sep (Bhadra)	8%	7%	10%	6%	7.27%
Sep/Oct (Ashwin)	14%	6%	11%	13%	14.09%
Oct/Nov (Kartik)	4%	4%	4%	5%	5.61%
Nov/Dec (Marg)	6%	15%	6%	6%	5.98%
Dec/Jan (Paush)	9%	6%	7%	8%	7.30%
Jan/Feb (Magh)	6%	5%	8%	7%	7.62%
Feb/Mar (Falgun)	9%	6%	8%	11%	5.81%
Mar/Apr (Chaitra)	6%	17%	8%	6%	8.41%
Apr/May (Baisakh)	9%	7%	9%	10%	12.19%
May/Jun (Jesth)	11%	8%	11%	13%	8.32%
Jun/Jul (Asadh)	18%	10%	15%	14.49%	17.19%

* The expenditure data include direct payments made by the development partners.

The tendencies of capital expenditure of government in last month of the fiscal year is in decreasing trend upto FY 2019/20 but in FY 2020/21 it is increases. The capital expenditure of government is 37.47% in last month of the fiscal year which is highest as compared to other preceding months. The last three months constitute about 54% of the capital expenditure. (See Table 40)

Table 40 : Capital expenditure pattern*

Month	2016/17	2017/18	2018/19	2019/20	2020/21
Jul/Aug (Shrawan)	0%	0%	1%	0%	0.06%
Aug/Sep (Bhadra)	1%	1%	2%	2%	1.58%
Sep/Oct (Ashwin)	4%	4%	7%	7%	4.94%
Oct/Nov (Kartik)	2%	2%	3%	3%	6.29%
Nov/Dec (Marg)	4%	4%	4%	7%	2.84%
Dec/Jan (Paush)	6%	6%	7%	12%	6.50%
Jan/Feb (Magh)	8%	7%	7%	7%	5.33%
Feb/Mar (Falgun)	8%	11%	8%	10%	7.37%
Mar/Apr (Chaitra)	7%	9%	8%	5%	11.34%
Apr/May (Baisakh)	8%	6%	8%	5%	8.76%
May/Jun (Jesth)	10%	10%	9%	6%	7.52%
Jun/Jul (Asadh)	41%	39%	36%	34%	37.47%

* The expenditure data include direct payments made by the development partners.

2.1.9 Virement

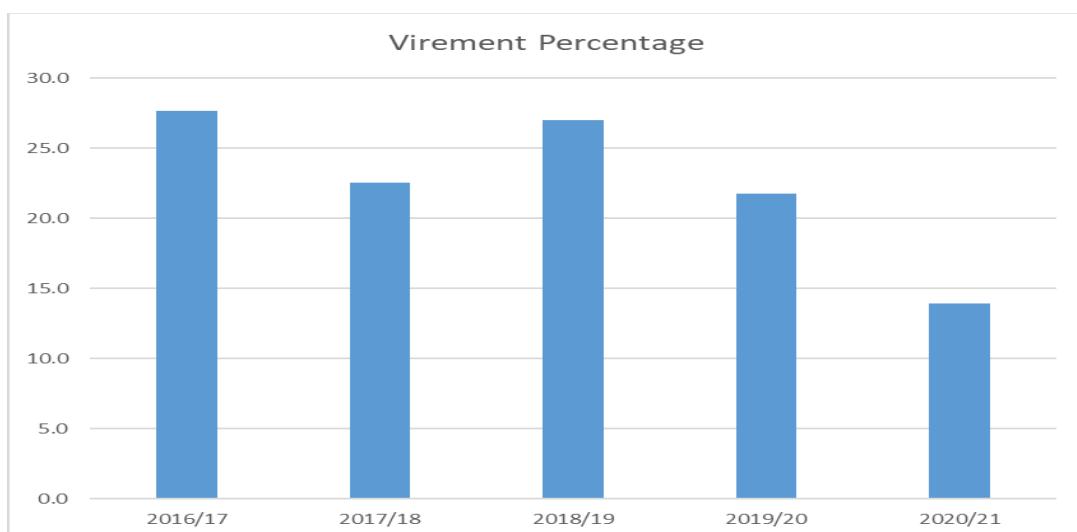
In FY 2020/21, the percent of virement on initial budget is 13.91 which was 21.79 percent in FY 2019/20. The virement status of last five fiscal years has been shown below. (See Table 41 & Figure 17)

Table 41: Budget virement

(NRS in million)

Fiscal Year	Type of Budget	Budget	Virement				
			Recurrent	Capital	Financing	Total	Percent
2020/21	Recurrent	947068.03	104642.58	6358.47	400.00	111401.05	11.76
	Capital	353740.77	0.00	61572.85	5690.00	67262.85	19.01
	Financing	173836.60	4885.90	154.80	21385.80	26426.50	15.20
	Total	1474645.40	109528.48	68086.12	27475.80	205090.40	13.91
2019/20	Recurrent	957101.4	163980.2843	5839.522993	1193.6429	171013.45	17.87
	Capital	408005.9	0	108893.2697	4109.6	113002.87	27.69
	Financing	167859.80	3796.80	0.00	46184.75	49981.55	29.78
	Total	1532967.10	167777.08	114732.79	51487.99	333997.87	21.79
2018/19	Recurrent	845447.50	140122.08	43413.11	7217.87	190753.06	22.56
	Capital	313998.20	0.00	112896.79	21834.98	134731.77	42.91
	Financing	155716.00	807.00	489.09	28080.14	29376.23	18.87
	Total	1315161.70	140929.08	156798.99	57132.99	354861.06	26.98
2017/18	Recurrent	803531.50	73936.25	8617.07	21043.00	103596.32	12.89
	Capital	335176.00	-	120187.61	11919.48	132107.09	39.41
	Financing	140287.40	600.00	10301.84	42053.07	52954.91	37.75
	Total	1278994.90	74536.30	139106.50	75015.60	288658.40	22.57
2016/17	Recurrent	617164.10	106109.13	8705.41	15009.94	129824.48	21.04
	Capital	311946.30	-	115699.32	1092.00	116791.32	37.44
	Financing	119810.90	89.00	-	43347.25	43436.25	36.25
	Total	1048921.40	106198.10	124404.70	59449.20	290052.00	27.65

Figure 17: Virement status



2.2 Provincial and Local Government

2.2.1 Revenue of provinces and local governments as percentage of GDP

In FY 2020/21, revenue of provinces is 2.01% of GDP whereas local government revenue contributes 4.30% to GDP. Altogether, sub-national government revenue to GDP is 6.31% which is increased from previous year. (See Table 42)

Table 42: Ratio of provincial and local governments revenue to GDP

SNG	Total revenue* to GDP (%)		
	2018/19	2019/20	2020/21
Province No. 1	0.31	0.28	0.29
Province No. 2	0.26	0.26	0.27
Bagmati Province	0.52	0.57	0.61
Gandaki Province	0.25	0.19	0.23
Lumbini Province	0.29	0.26	0.27
Karnali Province	0.15	0.14	0.15
Sudurpashchim Province	0.2	0.17	0.19
Total of provinces	1.98	1.87	2.01
Local Governments (753)	2.17	3.60	4.30
Grand Total	4.16	5.47	6.31

*total revenue includes internal source and revenue sharing

2.2.2 Expenditure of provinces and local governments as percentage of GDP

In FY 2020/21, total expenditure of sub-national government to GDP is 13.60% comprising 4.43% and 9.18% of provinces and local governments respectively. (See Table 43)

Table 43: Ratio of provincial and local government expenditure to GDP

SNG	Total expenditure to GDP* (%)	
	2019/20	2020/21
Province 1	0.61	0.66
Madhesh	0.43	0.53
Bagmati	0.60	0.83
Gandaki Province	0.40	0.60
Lumbini	0.49	0.75
Karnali Province	0.29	0.52
Far-western Province	0.41	0.54
Total of provinces	3.23	4.43
Local Governments (753)	8.84	9.18
Grand Total	12.08	13.60

*includes expenditure from own source and all types of transfers and authorization.

2.3 Issues.

- Financial reporting mechanism from SNGs to FCGO is to be improved for which FCGO has initiated reform activities.
- The report of income and expenditure of SNGs is not available as per source wise as required.
- FCGO is responsible for consolidation of three tiers governments' financial reporting. To fulfil this responsibility FCGO has been making efforts for collecting reliable data of all the SNGs. Currently, FCGO has been heavily rely on SNGs for data reliability.
- There is a lack of direct and effective linkage between FCGO and SNGs to mobilize the finance personnel of SNGs by FCGO for the purpose of timely and necessary reporting from all the SNGs for reimbursement and creating fiscal discipline over there.
- This CFS covers general governments financial reporting only.
- There is a lack of automated IFMIS for consolidation of three tier of government. In this regards, FCGO has been carrying reform activities to improve in this process.

3

ANNEX

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Federal Treasury Position
 F/Y 2020/21

	Fiscal Year	2016/17	2017/18	2018/19	2019/20	Target	NPR. In Million 2020/21
(A) Revenue and Grant		653,949.48	774,677.19	772,995.46	782,809.21	950,146.10	900,827.05
Tax		553,866.48	659,491.50	643,376.30	613,390.48	912,949.00	871,998.10
Non Tax		55,313.40	67,226.10	89,993.79	92,107.75	98,809.40	63,889.78
Grant (Including Direct Payment)		41,351.74	42,435.77	29,584.20	29,745.19	60,527.70	35,447.66
Last years balance and irregularities		3,417.86	5,523.82	10,041.17	47,565.79		40,433.01
Revenue Sharing - State and Local						-122,140.00	(110,941.50)
(B) Expenditure (including Direct Payment)		727,364.47	967,633.22	957,980.10	973,233.64	1,301,858.10	1,075,053.40
Recurrent		518,616.14	696,919.55	716,417.58	784,148.95	948,940.60	846,217.31
Capital		208,748.34	270,713.67	241,562.52	189,084.69	352,917.50	228,836.09
(C) Budget Surplus (+) / Deficit(-) (A-B)		(73,414.99)	(192,956.03)	(184,984.64)	(190,424.43)	(351,712.00)	(174,226.35)
(D) Financing		(24,745.63)	(112,501.66)	(76,873.39)	(204,669.99)	(351,712.00)	(278,563.12)
Net Internal Loan Investment		26,242.08	15,960.46	36,360.84	14,863.78	59,708.40	7,895.52
Internal Loan Investment		29,182.29	19,195.73	39,426.96	15,063.40	59,708.40	10,838.09
Less: Internal loan Investment refund		2,940.21	3,235.27	3,066.12	199.62	-	2,942.57
Net External Loan Investment		-	-	-	30,984.77	-	23,305.94
External Loan Investment		-	-	-	32,573.30	-	23,586.88
Less: External loan Investment refund		-	-	-	1,588.53	-	280.94
Net Share Investment		19,436.80	44,777.04	58,698.04	12,727.47	44,726.30	26,967.31
Domestic share investment		16,603.69	44,608.85	58,457.73	10,137.88	44,376.30	26,775.58
Less: Domestic share divestment		-	-	-	-	-	-
Foreign Share Investment		2,833.11	168.19	240.31	2,589.59	350.00	191.73
Less: Foreign Share Investment Re-fund		-	-	-	-	-	-
External-net Borrowing		(21,456.57)	(68,286.96)	(109,863.34)	(103,737.49)	(276,421.20)	(150,854.31)
External principal repayment		22,703.22	18,589.22	20,038.92	23,560.45	23,078.10	23,329.15
Less: External Borrowing		44,159.79	86,876.18	129,902.26	127,297.94	99,499.30	174,183.46
Domestic-Net Borrowing		(48,967.94)	(104,952.20)	(62,068.93)	(159,508.51)	(179,725.50)	(185,877.58)
Domestic principal repayment		38,561.40	37,084.61	34,313.07	33,977.03	45,274.50	36,901.14
Less: Domestic Borrowing		87,529.34	142,036.81	96,382.00	193,485.54	225,000.00	222,778.72
(E) Consolidated Fund Balance (Before Misc. Adjustments) (C-D)		(48,669.36)	(80,454.37)	(108,111.25)	14,245.56	-	104,336.77

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Federal Treasury Position
 F/Y 2020/21

	Fiscal Year	2016/17	2017/18	2018/19	2019/20	Target	2020/21	NPR. In 1 Million
(F) Miscellaneous Adjustment		(93.99)	(28,651.32)	(135.99)	(98.79)	-	-	
Receipt	-	28,288.09		0.58	-		-	
Expenditure	(93.99)	(363.23)	(135.41)	(98.79)				
Cheque issued but not presented for payment	94.06	363.49	135.41	98.49				0.00
Others	0.07	0.26	0.00	0.2956				
(G) Consolidated Fund Balance (After Misc. Adjustments) (E-F)	(48,575.38)	(51,803.05)	(107,975.26)	14,344.34	-	104,336.77		
Last Fiscal Year Balance	(22,686.23)	(71,261.61)	(123,064.66)	(231,039.92)		(216,695.58)	(112,358.81)	
Federal Treasury Position Upto This Fiscal Year	(71,261.61)	(123,064.66)	(231,039.92)	(216,695.58)	-	(112,358.81)		

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Comparative Data Sheet

F/Y 2020/21

NPR. In Million

Fiscal Year	2016/17	2017/18	2018/19	2019/20	2020/21
Total Revenue, Grant and Recovery of Irregularities	652,863.31	774,677.19	772,995.46	739,845.85	869,094.46
Revenue	609,179.88	726,717.60	733,370.09	705,498.24	824,946.40
Tax revenue	553,866.48	659,491.50	643,376.30	613,390.49	761,056.63
Taxes on income, profits and capital gains	144,846.06	154,790.03	188,303.81	213,233.05	221,483.53
Taxes on payroll and workforce	4,136.94	5,097.75	6,006.24	6,508.11	6,883.57
Taxes on property	18,294.03	19,332.33	109.74	4.31	0.44
Taxes on goods and services	278,568.94	348,049.44	303,310.61	269,747.60	353,736.72
Taxes on international trade and transactions	103,058.76	126,865.36	143,319.03	123,790.30	178,951.85
Other taxes	4,961.76	5,356.59	2,326.86	107.12	0.52
Other Revenue /Non Tax	55,313.40	67,226.10	89,993.79	92,107.75	63,889.77
Property Income	27,203.65	33,046.54	45,620.90	36,884.91	28,509.08
Sales of Goods and Services	14,635.36	17,174.59	24,626.36	26,090.19	25,209.95
Penalties, Fines & Forfeitures	745.68	973.38	2,903.37	2,344.84	2,653.19
Voluntary Transfers other than Grants	0.90	1.19	0.69	0.52	0.59
Miscellaneous Revenue	12,727.80	16,030.40	16,842.47	26,787.29	75,16.96
Foreign Grant (Including Direct Payment)	40,265.57	42,435.77	29,584.20	19,191.85	35,447.66
Other Income	6,358.08	8,759.09	13,107.29	16,943.91	8,703.01
Irregularities (Beruju)	3,417.86	5,523.82	10,041.17	15,155.76	8,700.40
Principal Refund of Investment	2,940.21	3,235.27	3,066.12	1,788.15	2.61
Total Expenditure (Including Direct Payment)	837,247.79	1,087,279.82	1,110,457.09	1,091,135.20	1,196,675.96
Recurrent Expenditure	518,616.14	696,919.55	716,417.58	784,148.90	846,217.31
Capital Expenditure	208,748.33	270,713.67	241,562.52	189,084.70	228,836.09
Financing	109,883.31	119,646.60	152,476.99	117,901.60	121,622.56
Budget Deficit (-) or Surplus (+)	(184,384.47)	(312,602.63)	(337,461.63)	(351,289.35)	(327,581.50)
Source of Expenditure (Including Direct Payment)	837,247.79	1,087,279.83	1,110,457.09	1,091,135.20	1,196,675.96
Government of Nepal	737,406.33	955,728.43	963,185.88	951,430.70	984,596.46
Foreign Loan Expenditure	59,022.20	39,318.67	124,372.55	116,488.80	175,598.18
Foreign Grant Expenditure	40,819.25	92,232.72	22,898.66	23,215.70	36,481.32
Function Wise Expenditure (Not including Financing Expenditure in 2020/21)	837,247.79	1,087,279.83	957,980.10	1,091,135.20	1,075,053.37
General Public Services	203,594.46	403,628.15	421,974.69	522,948.80	570,470.73
Defence	43,115.46	48,006.69	50,014.66	49,791.40	51,913.85
Public Order and Safety	56,991.54	53,921.25	47,984.92	51,863.80	57,042.92
Economic Affairs	287,379.69	389,679.15	271,074.44	264,436.40	188,141.99
Environmental Protection	6,352.50	15,361.18	10,566.90	13,593.20	5,375.90
Housing and Community Amenities	41,030.49	50,913.83	35,791.04	35,189.50	36,718.88
Health	45,357.54	35,921.05	35,999.24	40,195.80	49,513.12
Recreation , Culture and Religion	6,486.64	5,265.13	6,042.15	6,848.90	4,060.23
Education	108,590.06	45,019.03	36,217.81	39,400.90	37,145.76
Social Protection	38,349.41	39,564.37	42,314.25	66,866.50	74,669.99
Debt					
Total Outstanding Debt	697,689.44	915,313.08	1,048,156.70	1,419,876.10	1,737,636.90
Outstanding External Debt	413,978.80	524,151.53	594,926.20	806,140.70	934,695.20
Outstanding Internal Debt	283,710.64	391,161.55	453,230.50	613,735.40	802,941.70
Domestic Borrowing	88,337.80	142,036.81	96,382.00	193,485.54	226,107.26
Re-payment of External Debt	22,703.22	18,589.22	20,038.90	23,560.45	23,268.60
Re-payment of Internal Debt	38,561.40	37,084.61	34,313.10	33,977.03	36,901.10
Total Debt Servicing	71,288.32	71,921.14	75,066.50	26,060.28	34,634.10
Debt Servicing (Internal)	45,321.59	49,471.54	50,522.50	20,822.55	28,460.60
Debt Servicing (External)	25,966.73	22,449.60	24,544.00	5,237.73	6,173.50
GDP (at current prices)	2,642,595.35	3,007,246.00	3,464,319.00	3,767,040.00	4,266,320.00

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Revenue Collection Details with Divisible
F/Y 2020/21

NPR. In Million

Revenue Head	2019/20		2020/21	
	Target	Revenue	Target	Revenue
Taxes	587,849.40	411,172.23	516,985.40	506,606.60
Taxes on income, profits, and capital gains	272,186.00	213,233.05	230,465.80	221,483.52
Payable by individuals & Sole Traders	71,383.70	57,927.85	67,186.50	83,491.60
11111 Individual or Sole Traders	32,377.60	23,652.47	27,116.10	27,787.14
11112 Remuneration Tax	30,949.40	25,004.57	26,744.40	26,945.79
11113 Capital Gain - Individuals	8,056.70	9,270.82	13,226.5	28,758.67
11114 Agriculture income Tax	-	-	99.50	-
Payable by enterprises and corporations	152,085.50	123,151.19	128,348.50	104,646.66
11121 Company Profit Tax - Government Corporations Companies	8,505.80	11,024.68	9,354.70	5,525.26
11122 Company Profit Tax - Public Limited Companies	64,572.90	47,200.04	58,607.50	51,730.00
11123 Company Profit Tax - Private Limited Companies	61,622.90	32,379.21	46,040.80	38,415.15
11124 Company Profit Tax - Other Institutions	14,795.10	8,860.31	12,629.60	8,272.20
11125 Capital gain - Entity	2,588.80	23,686.96	1,715.90	704.05
Taxes on Investment and other income	48,716.80	32,154.00	34,930.80	33,345.26
11131 Taxes on Rent & Lease Income	5,259.10	2,654.02	4,044.10	2,880.78
11132 Interest	32,463.70	21,997.11	23,006.20	22,306.81
11133 Dividend	8,248.60	5,938.03	6,098.30	6,480.41
11134 Other Investment Income	147.90	68.11	44.50	99.79
11135 Tax on gambling, lottery, souvenirs and grants	258.60	269.24	292.00	189.03
11139 Taxes on other income	2,338.90	1,227.49	1,445.70	1,388.43
Taxes on payroll and workforce	8,164.90	6,508.11	7,562.90	6,883.57
Social Security Taxes on payroll	8,164.90	6,508.11	7,562.90	6,883.57
11211 Social Security Taxes on payroll	8,164.90	6,508.11	7,562.90	6,883.57
Taxes on property	13.50	4.31	59.30	0.43
Recurrent taxes on immovable property	13.50	4.31	8.80	0.43
11311 Annual Property Tax individual	10.50	4.30	5.30	0.43
11312 Annual Property Tax corporate	3.00	0.01	3.50	0.00
Taxes on Net Assets	0.00	0.00	50.50	0.00
11321 House Rent Tax	-	-	50.50	-
Taxes on Goods and Services	111,772.50	67,529.34	100,606.40	99,286.69
Taxes on Goods and Services	-	113.06	1,928.20	104.57
11411 VAT from another source Except Divisible Revenue	-	22.26	-	-
11412 VAT from another source Except Divisible Revenue	-	90.80	1,928.20	104.57
Excise Duty	63,678.20	35,657.68	56,580.30	56,225.00
11422 Import	63,678.20	35,647.06	56,580.10	52,194.96
11423 Health Risk Tax Export	-	5.20	-	4,007.94
11424 Health Risk Tax Import (Excise on other produced items)	-	5.42	0.20	22.10

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Revenue Collection Details with Divisible
F/Y 2020/21

NPR. In Million

Revenue Head	2019/20		2020/21	
	Target	Revenue	Target	Revenue
Taxes on specific services	1,157.30	795.08	1,906.20	395.52
11441 Foreign Employment Services	5.00	-	-	-
11442 Health Services	-	211.25	556.50	27.88
11443 Education Services- Education Institute	-	46.51	388.50	19.12
11444 Education Services- Aboard Study	1,152.30	537.32	961.20	348.52
Taxes on use of Infrastructure and vehicle	46,937.00	27,673.31	37,607.90	40,856.14
11451 Vehicle Tax	-	7.32	211.30	3.78
11452 Taxes on the use of infrastructure	3,504.60	499.38	1,351.10	638.29
11453 Road Maintenance and Improvement Duty	7,493.80	7,562.18	6,788.30	10,496.20
11454 Road Construction and Maintenance Duty	18,450.70	5,404.39	14,195.10	7,280.12
11455 Infrastructure Tax	17,487.90	14,200.04	15,062.10	22,437.76
Health Risk Tax	0.00	3,290.21	2,583.80	1,705.47
11461 Health Risk Tax Production	-	3,245.07	1.00	1,705.47
11462 Health Risk Tax Import	-	45.15	2,582.80	-
Taxes on international trade and transactions	195,712.50	123,790.30	178,281.20	178,951.86
Customs duties	187,302.90	117,585.57	170,431.40	168,185.22
11511 Import duties Customs	187,295.20	117,585.57	170,429.10	168,185.22
11512 Indian Excise Refund Fees	7.70	-	0.30	-
11514 Other Duties on Import	-	-	2.00	-
Taxes on exports	164.00	112.37	295.60	287.07
11521 Export duty	158.20	105.72	283.30	104.21
11522 Export Service Charge	5.80	6.41	12.30	182.86
11523 Other Charges on Export	-	0.24	-	-
Other taxes on international trade and transactions	8,245.60	6,092.36	7,554.20	10,479.57
11561 Agriculture service charge on imports	7,583.90	5,584.45	6,964.30	9,435.21
11562 Other Income related to Customs	661.70	507.91	589.90	1,044.36
Other taxes	0.00	107.12	9.80	0.52
Registration Fee	0.00	105.86	8.50	0.00
11611 Firm Registration Fee	-	93.64	-	0.00
11612 Agency Registration Fee	-	2.20	-	-
11614 Radio / F.M. Running/Operation Fee	-	6.60	8.10	-
11615 T.V. Running/Operation Fee	-	3.43	0.40	-
Ownership Certificate Charge	0.00	1.26	1.30	0.52
11621 Driving Licence & Vehicle Ownership Certificate Charge	-	-	-	-
11622 Fire Arms Registration	-	1.00	-	-
11691 other Tax	-	0.26	1.30	0.52
Non Tax Revenue	86,811.50	89,109.96	93,245.80	61,276.05
Property Income	31,146.40	33,887.12	46,732.00	25,895.38

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Revenue Collection Details with Divisible
F/Y 2020/21

NPR. In Million

Revenue Head	2019/20		2020/21	
	Target	Revenue	Target	Revenue
14110 Interest	4,982.30	5,419.32	16,990.50	8,410.25
14111 Interest from financial institutions	212.00	121.67	1,475.30	3.71
14112 Interest from commercial institutions	222.40	-	0.10	0.01
14113 Interest from industrial institutions	0.60	-	-	-
14114 Interest from service oriented institutions	4,523.10	5,230.62	15,314.90	7,150.00
14119 Interest from other institutions	24.20	67.03	200.20	1,256.53
14120 Dividends	24,546.10	23,464.12	20,285.30	12,981.47
14121 Dividend from Financial Institutions	11,554.60	12,801.68	17,513.40	7,273.68
14122 Dividend from Commercial Institutions	0.90	4,154.75	554.30	188.15
14123 Dividend from Industrial Institution	46.40	-	-	-
14124 Dividend from Service Oriented Organization	12,944.00	6,474.94	2,208.90	5,489.77
14129 Dividend from Other Institutions	0.20	32.75	8.70	29.87
Rent & Royalty	1,618.00	5,003.68	9,456.20	4,503.66
14151 Rent on Lease of Government Property	1,045.00	191.32	316.10	236.64
14152 Royalty on Casino Operations.	573.00	587.67	423.30	10.61
14159 Other non divisible Royalty	-	3,972.65	34.00	4,150.20
14171 Royalty and Other Income from the Sales of Forest Products	-	161.90	67.80	-
14172 Royalty from Mine Extraction	-	1.92	-	-
14173 Royalty from Water Resources	-	-	463.10	-
14175 Royalty from Trekking	-	0.32	349.40	-
14176 Tourism Service fee	-	0.61	3.40	-
14177 Land Registration fee	-	66.28	-	93.06
14178 Tax on vehicle	-	2.85	-	-
14179 Other Divisible Revenue	-	15.95	7,793.60	-
14191 Tourism Fee	-	2.19	5.50	5.65
14192 Trekking Fee	-	0.02	-	7.50
Sales of Goods and Services	39,168.70	26,090.19	25,667.10	25,209.93
Sales of Goods	11,533.70	11,023.74	12,381.70	11,130.30
14211 Sales of agriculture product	240.70	316.18	317.90	249.72
14212 Sale of Government Property	1,020.20	74.10	194.10	124.75
14213 Sales of other items	265.90	179.50	239.50	268.01
14214 Telephone Services Fee	7,928.80	9,109.08	9,950.90	9,124.79
14215 Charge for the use of Telephone Services	2,073.90	1,342.32	1,582.60	1,360.65
14216 Water Connection & Supply	1.00	-	0.10	-
14217 Fee for use of Water for Irrigation	3.00	1.27	1.30	1.51
14218 Charges for Consumption of Electricity	0.20	1.28	0.90	0.87
14219 Other Service Fee and Sales	-	-	94.40	-
Administrative Fees	24,473.50	13,148.62	13,268.80	11,009.40

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Revenue Collection Details with Divisible
F/Y 2020/21

NPR. In Million

Revenue Head	2019/20		2020/21	
	Target	Revenue	Target	Revenue
14221 Court Fee	1,460.70	1,114.50	1,398.70	1,330.11
14222 Charges for use of Postal Services	280.80	258.56	361.70	211.88
14223 Income from Education Sector	837.80	609.48	564.10	551.52
14224 Exam Fee	1,252.70	265.71	558.80	343.25
14225 Income From Transport Sector	1.00	20.90	16.60	49.62
14226 Export Import Licence Fee	183.00	121.62	140.10	230.74
14227 Passport Fee	8,210.80	3,087.56	3,827.50	2,503.95
14228 Visa Fee	4,143.10	2,876.23	2,793.80	1,091.01
14229 Other Administrative fee	8,103.60	4,794.06	3,607.50	4,697.32
Other Fee	3,161.50	1,917.83	16.60	3,070.23
14250 Other Administrative fee	-	0.02	2.70	
14251 Company Registration Fee	3,076.40	834.28	13.90	1,249.87
14252 Agency Registration Fee	73.50	7.80	-	4.93
14254 Radio, FM operation fee	-	24.03	-	15.39
14255 TV operation fee	-	186.80	-	269.05
14257 Weapons Licence fee	11.60	3.66	-	5.93
14261 Mines and Minerals fee	-	-	-	0.15
14262 Electricity fee	-	847.15	-	1,467.65
14263 Water Resources fee	-	0.30	-	0.71
14264 Forest sector income	-	12.26	-	54.82
14265 Other sector income	-	1.54	-	1.73
Penalties Fines & Forfeiture	1,370.80	2,344.84	2,146.90	2,653.19
Penalties Fines & Forfeiture	1,370.80	2,344.84	2,146.90	2,653.19
14311 Judicial Penalty, Fines and Forfeiture	214.90	298.46	291.40	326.71
14312 Administrative Penalty, Fines and Forfeiture	1,155.90	1,850.45	1,855.50	2,230.15
14313 Forfeiture of Retention Money	-	195.93	-	96.33
Transfers other than Grants	2.10	0.52	5.50	0.60
Recurrent Transfer	2.10	0.52	5.50	0.60
14411 Recurrent	1.30	0.52	5.50	0.60
Capital Transfer	0.40	-	-	-
14421 Capital	0.40	-	-	-
Miscellaneous Revenue	15,123.50	26,787.29	18,694.30	7,516.95
Administrative Fee - Immigration and Tourism	0.00	1.23	0.00	9.62
14511 Receipt from Insurance claim	-	1.23	-	9.62
Other Revenue	15,118.50	26,780.74	18,691.00	7,488.40
14521 Pollution Control Fees	2,059.30	3,113.50	2,086.60	3,408.38
14522 Small Vehicle Tax	-	-	-	-
14529 Other Revenue	13,059.20	23,667.24	16,604.40	4,080.02
Capital Revenue	5.00	5.32	3.30	18.93

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Revenue Collection Details with Divisible
F/Y 2020/21

NPR. In Million

Revenue Head	2019/20		2020/21	
	Target	Revenue	Target	Revenue
14531 Sales of Government Land and Building	5.00	5.32	3.30	18.93
Miscellaneous Receipt	-	47,565.79	-	40,433.01
15111 Irregularalaries	-	15,155.76	-	8,700.39
15112 Return off Released Amount	-	3,796.08	-	4,344.91
15113 Grant Return	-	28,502.66	-	27,387.71
32121 Cash from Last year balance	-	111.29	-	
Divisible Revenue	436,138.10	293,464.45	401,527.20	368,005.28
Value Added Tax	315,008.40	223,903.40	300,240.40	281,914.53
33311 VAT - Receivable from divisible fund (Export)	42,118.10	27,616.88	36,815.40	35,148.05
33312 VAT -Receivable fromother fund except DF (Import)	196,626.20	125,806.81	190,132.40	165,483.38
33313 VAT - Goods, Sales & Distribution	29,144.00	22,425.82	24,814.30	27,657.33
33314 VAT - Services & Contracts	23,189.10	31,811.80	27,186.70	35,073.52
33315 VAT - Services, Tourism	3,451.40	2,026.83	1,736.10	697.51
33316 VAT - Telephone, Insurance & Air Travel	14,253.10	9,699.29	13,575.90	12,741.89
33317 VAT - Non Registered(Reverse Charge)	6,226.50	4,515.96	5,979.60	5,112.85
Excise Duty	106,303.90	64,979.83	95,783.50	81,585.54
33331 Tobacco	25,115.90	18,553.24	19,064.80	20328.96
33332 Alcohol	38,164.00	20,076.27	31,498.00	24366.6
33333 Beer	29,433.00	14,820.93	26,117.40	20985.31
33334 Otherv Industrial Production	13,591.00	11,529.39	19,103.30	15904.67
Divisible Royalty from Natural Resources	14,825.80	4,581.23	5,503.30	4,505.21
33345 Tourism Tax	-	279.41	21.50	-
33361 Royalty on Forest	1,773.20	345.87	817.50	172.87
33362 Royalty on Mineral and Mines	1,602.40	850.14	763.10	938.10
33363 Royalty on Water Resources	1,392.30	-	-	-
33364 Royalty on electricity	3,000.00	2,879.53	-	2,826.87
33365 Royalty onMountaineering Activities	-	168.81	549.40	560.03
33369 Other Natural Resource income Royalty	7,057.90	-	3,351.80	-
33391 Other Divisible Revenue	-	57.47	-	7.34
Grand Total	1,112,033.30	841,312.42	1,011,758.40	976,320.94

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Revenue Utilization of Federal Government

F /Y 2020/21

NPR in million

S.No.	Economic Code	Revenue Head	2019/20	2020/21	Remark
Taxes			613,390.48	761,056.63	
Taxes on income, profits, and capital gains			213,233.05	221,483.52	
Payable by Individuals & Sole Traders			57,927.85	83,491.60	
1	11111	Tax applicable to the income of sole firm and Personal Income	23,652.47	27,787.14	
2	11112	Tax on Remuneration	25,004.57	26,945.79	
3	11113	Tax on Capital Gain	9,270.82	28,758.67	
Payable by enterprises and corporations			123,151.19	104,646.66	
4	11121	Tax applicable to the profit of the entity-Government Enterprises	11,024.68	5,525.26	
5	11122	Tax applicable to the profit of the entity-Public Limited Company	47,200.04	51,730.00	
6	11123	Tax applicable to the profit of the entity-Private Limited Company	32,379.21	38,415.15	
7	11124	Tax applicable to the profit of the entity-Other Organization	8,860.31	8,272.20	
8	11125	Tax on Capital Gain- Entity	23,686.96	704.05	
Taxes on Investment and other income			32,154.00	33,345.26	
9	11131	Tax applicable to income from Assets, Rent and Contract	2,654.02	2,880.78	
10	11132	Tax applicable to interest	21,997.11	22,306.81	
11	11133	Tax applicable to Bonus	5,938.03	6,480.41	
12	11134	Tax applicable to others income related to investment	68.11	99.79	
13	11135	Unforeseen Benefit Tax	269.24	189.03	
14	11139	Tax applicable to others income	1,227.49	1,388.43	
Taxes on payroll and workforce			6,508.11	6,883.57	
Social Security Taxes on payroll			6,508.11	6,883.57	
15	11211	Social Security Tax based on Remuneration	6,508.11	6,883.57	
Taxes on property			4.31	0.43	
Recurrent taxes on immovable property			4.31	0.43	
16	11311	Annual Tax applicable to Personal Property	4.30	0.43	
17	11312	Annual Tax applicable to Institutional Property	0.01	0.00	
Taxes on goods and services			269,747.60	353,736.73	
Value Added Taxes			156,845.44	197,444.73	
18	11411	Value Added Tax received after sharing and allocation	156,732.38	197,340.16	
19	11412	Value Added Tax received from others so	22.26	-	
20	11419	Value Added Tax received from others source other than sharing	90.80	104.57	
Excise Duty			81,143.56	113,334.88	
21	11421	Excise Duty receivable after being share and allocation	45,485.88	57,109.87	
22	11422	Excise Duty Import	35,647.06	52,194.96	
23	11423	Health Hazard Tax on Domestic Production	5.20	4,007.94	
24	11424	Health Hazard Tax on Foreign Product	5.42	22.10	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Revenue Utilization of Federal Government

F /Y 2020/21

NPR in million

S.No.	Economic Code	Revenue Head	2019/20	2020/21	Remark
		Taxes on specific services	795.08	395.52	
25	11442	Health Service Tax	211.25	27.88	
26	11443	Education Service Tax-Educational Organization	46.51	19.12	
27	11444	Education Service Tax-Abroad Studies	537.32	348.52	
		Taxes on use of Infrastructure and vehicle	27,673.31	40,856.14	
28	11451	Tax on Transport Mean (Small Vehicle)	7.32	3.78	
29	11452	Tax applicable to the use of Infrastructure Services	499.38	638.29	
30	11453	Tax on road repair and Improvement	7,562.18	10,496.20	
31	11454	Road Construction and Maintenance Tax	5,404.39	7,280.12	
32	11455	Infrastructure Tax	14,200.04	22,437.76	
		Health Risk Tax	3,290.21	1,705.47	
33	11461	Other tax applicable to Goods and Service	3,245.07	1,705.47	
34	11462	Health Hazard Tax based on Imports	45.15	-	
		Taxes on international trade and transactions	123,790.30	178,951.86	
		Customs duties	117,585.57	168,185.22	
35	11511	Custom - Imports	117,585.57	168,185.22	
		Taxes on exports	112.37	287.07	
36	11521	Custom Fee on the Export	105.72	104.21	
37	11522	Export Service Charge	6.41	182.86	
38	11523	Other fees and Charges applicable on Exp	0.24	-	
		Other taxes on international trade and transactions	6,092.36	10,479.57	
39	11561	Agriculture Improvement Fees	5,584.45	9,435.21	
40	11562	Others income related to the Custom	507.91	1,044.36	
		Other taxes	107.12	0.52	
		Registration Fee	105.86	0.00	
41	11611	Payment to be made by business man	93.64	0.00	
42	11612	Agency Registration Fees	2.20	-	
43	11614	Radio and F.M. Operaton Fees	6.60	-	
44	11615	Television Operation Fees	3.43	-	
		Ownership Certificate Charge	1.26	0.52	
45	11622	Weapons License Fees	1.00	-	
46	11691	Other Tax	0.26	0.52	
		Total of Tax Revenue	613,390.48	761,056.63	
		Non Tax Revenue	92,107.75	63,889.78	
		Property Income	36,884.91	28,509.08	
		Interest	5,419.32	8,410.26	
47	14111	Interest received from Financial Institution	121.67	3.71	
48	14112	Interest received from Business Institution	-	0.01	
49	14114	Interest received from Service Institution	5,230.62	7,150.00	
50	14119	Interest received from others Institution	67.03	1,256.53	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Revenue Utilization of Federal Government

F /Y 2020/21

NPR in million

S.No.	Economic Code	Revenue Head	2019/20	2020/21	Remark
Dividends			23,464.12	12,981.47	
51	14121	Bonus received from Financial Institution	12,801.68	7,273.68	
52	14122	Bonus received from Business Institution	4,154.75	188.15	
53	14124	Bonus received from Service Institution	6,474.94	5,489.77	
54	14129	Bonus received from others Institution	32.75	29.87	
Rent & Royalty			8,001.47	7,117.35	
55	14151	Income received from the rent on Government Property	191.32	236.64	
56	14152	Royalty received from Casino	587.67	10.61	
57	14153	Forestry Royalty received from Shared allocation	597.79	345.97	
58	14154	Royalty related to Mining and Minerals received after shared allocation	328.80	422.05	
59	14156	Royalty related to Electricity received after shared allocation	1,422.15	1,413.43	
60	14158	Royalty related to Mountaineering received after shared allocation	84.40	279.93	
61	14159	Royalty received from others sources	4,537.29	4,302.51	
62	14171	Forest Royalty	161.90	-	
63	14172	Mining and Minerals Royalty	1.92	-	
64	14175	Mountaineering Royalty	0.32	-	
65	14176	Tourist Service Fees Royalty	0.61	-	
66	14177	House and Land Registration Fees	66.28	93.06	
67	14178	Tax on vehicle	2.85	-	
68	14179	Revenue received from others shared allo	15.95	-	
69	14190	Others Fees	-	-	
70	14191	Tourism Fees	2.19	5.65	
71	14192	Trekking Fees	0.02	7.50	
Sales of Goods and Services			26,090.19	25,209.95	
Sales of Goods			11,023.74	11,130.32	
72	14211	Amount received from the sale of Agriculture Product	316.18	249.72	
73	14212	Amount Recived from the sales of Government Property	74.10	124.75	
74	14213	Amount Recived from the sales of others things	179.50	268.01	
75	14214	Telecommunication Service Fees	9,109.08	9,124.79	
76	14215	Fee for Telephone Ownership	1,342.32	1,360.65	
77	14217	Fees for the use of Canal and Irrigation Channel	1.27	1.51	
78	14218	Electricity Service Fees	1.28	0.87	
Administrative Fees			13,148.62	11,009.40	
79	14221	Judicial Fees	1,114.50	1,330.11	
80	14222	Postal Service Fees	258.56	211.88	
81	14223	Income from Educational Sector	609.48	551.52	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Revenue Utilization of Federal Government

F /Y 2020/21

NPR in million

S.No.	Economic Code	Revenue Head	2019/20	2020/21	Remark
82	14224	Examination Fees	265.71	343.25	
83	14225	Income of Transport sector	20.90	49.62	
84	14226	License fees for Export and Import	121.62	230.74	
85	14227	Passport Fee	3,087.56	2,503.95	
86	14228	Visa Fee	2,876.23	1,091.01	
87	14229	Other Administrative Service Fees	4,794.06	4,697.32	
Other Administrative fee			1,917.83	3,070.23	
88	14250	Other Administrative Fees	0.02	-	
89	14251	Company Registration Fees	834.28	1,249.87	
90	14252	Agency Registration Fees	7.80	4.93	
91	14254	Radio/F.M. Operation Fees	24.03	15.39	
92	14255	Television License Fees	186.80	269.05	
93	14257	Weapon License Fees	3.66	5.93	
94	14261	Mining and Minerals Fees	-	0.15	
95	14262	Electricity Related Fees	847.15	1,467.65	
96	14263	Others Fees related to Water Resources	0.30	0.71	
97	14264	Others Income of Forestry	12.26	54.82	
98	14265	Income from others areas	1.54	1.73	
Penalties Fines & Forfeiture			2,344.84	2,653.19	
Penalties Fines & Forfeiture			2,344.84	2,653.19	
99	14311	Judicial Fine, Penalty and Confiscation	298.46	326.71	
100	14312	Administraton Fine, Penalty and Confiscation	1,850.45	2,230.15	
101	14313	Write off of Earnest Money	195.93	96.33	
Transfers other than Grants			0.52	0.60	
Recurrent Transfer			0.52	0.60	
102	14411	Current Hand over	0.52	0.60	
Miscellaneous Revenues			26,787.29	7,516.95	
Recurrent Claims and other Fees			1.23	9.62	
104	14511	Receipt of Insurance Claim	1.23	9.62	
Other Revenues			26,780.74	7,488.41	
105	14521	Pollution Control Fees	3,113.50	3,408.38	
106	14529	Others Revenue	23,667.24	4,080.02	
Capital Revenue			5.32	18.93	
107	14531	The amount received from the sale of Government Property such as House, Land and Goodwill	5.32	18.93	
Miscellaneous Receipts			47,565.79	40,433.01	
Miscellaneous Receipts			47,565.79	40,433.01	
Miscellaneous Receipts			47,565.79	40,433.01	
108	15111	Irregularities	15,155.76	8,700.39	
109	15112	Return of release amount	3,796.08	4,344.91	
110	15113	Grant returned	28,502.66	27,387.71	
111	32121	Last year Closing Cash Balance	111.29	-	
Total Revenue Utilization			753,064.02	865,379.42	

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Economic Code Wise Expenditure

F/Y 2020/21

Economic Code and Description		Expenditure
21000	Compensation of Employees	119128400455
21100	Wages and Salaries	117661507221
21110	Wages and Salaries in cash	92437975485
21111	Employee Salary	91311498066
21112	Official Salary	1126477419
21120	Wages and Salaries in kind	15826819535
21121	Uniform	2362864251
21122	Meal	13179940888
21123	Medical Allowance	284014396
21130	Employee Allowances	8988719092
21131	Local Allowances	745714140
21132	Dearness Allowance	5506626856
21133	Field Allowance	11160724
21134	Employee Meeting Allowance	124670083
21135	Employee Incentive and Award	116346125
21136	Foreign Allowance	782766960
21139	Other Allowance	1701434204
21140	Allowance for officials and other benefits	407993108
21141	Official Meeting Allowance	39829151
21142	Official Other Facility	351756173
21149	Official Other Allowance	16407784
21200	Employers social contribution	1466893234
21210	Social security expenses for the employee	1465051434
21212	Contributory Pension and Gratuity Fund Expense	354830419
21213	Contributory Insurance Fund Expense	1089363495
21214	Employee Welfare Fund	1200000
21219	Other Social Security Expense	19657520
21220	Expenses of Office Bearers social security	1841800
21222	Contributory Pension and Gratuity Fund Expense for Officials	79400
21223	Contributory Insurance Fund Expense of Officials	1762400
22000	Use of Goods and Services	36873107034
22100	Service fee	2644498019
22110	Service fee	2644498019
22111	Water and Electricity	1796181217
22112	Communication	848316802
22200	Operation and maintenance expenses of capital assets	5702731654
22210	Operation and Maintenance expenses of Vehicle/Transport means	4552491881
22211	Fuel (Official)	112154050
22212	Fuel (Office Purpose)	2329122041
22213	Maintenance- Vehicles	1530478348
22214	Insurance and Renewal Expense	580737443

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Economic Code Wise Expenditure
 F/Y 2020/21

Economic Code and Description		Expenditure
22221	Operation & Maintenance of Machine	576759995
22230	Constructed public property maintenance expenditure	442588959
22231	Repair and Maintenance of Constructed Public Properties	442588959
22290	Operation and Maintenance expenditure of other property	130890818
22291	Operation and Maintenance of Other Assets	130890818
22300	Office goods and services	3463468051
22310	Office goods and services	3463468051
22311	General Office Expenses	2364651943
22312	Feeds for Animals & Birds	169932627
22313	Books and Materials	31408849
22314	Fuel- For Other Purposes	181235239
22315	Newspaper, Printing and Information Publishing Expenses	605146112
22319	Operation Expenses of Office	111093282
22400	Expenditure on service and consultancy	9006026975
22410	Expenditure on consultancy and other services	9006026975
22411	Services and Consultancy Expenses	2550122938
22412	Information System and Software Operation Expense	161242036
22413	Contract Service Fee	5442071468
22419	Other Services fee	852590532
22500	Program related expenditure	11495822290
22510	Training and Workshop	1798219560
22511	Employee Training Expense	691644368
22512	Skill Development and Awareness and Seminar Expense	1106575192
22520	Expenditure on Production Material, Service and other Programs	9697602730
22521	Production Materials/Service Expenses	940914138
22522	Program Expenses	8382426787
22529	Other Program Expenses	374261804
22600	Monitoring, Evaluation and Travelling expenses	2149734908
22610	Monitoring, Evaluation and Travelling expenses	2149734908
22611	Monitoring & Evaluation Expenses	1002254710
22612	Travelling Expenses	1085347071
22613	Travelling Expenses of VIPs & Delegations	7818426
22619	Other Travelling Expenses	54314701
22700	Miscellaneous Expenditure	2410825137
22710	Miscellaneous Expenditure	2410825137
22711	Miscellaneous Expenditure	2410825137
24000	Interest, Service Charge and Bank Commission	34741112553
24100	Intrest on foreign debt	6280550020
24110	Intrest on foreign debt	6280550020
24111	Interest on Foreign Loan	6280550020
24200	Interest. service charge and bannk commission on internal loan	28460562533

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Economic Code Wise Expenditure
 F/Y 2020/21

Economic Code and Description		Expenditure
24211	Interest on Internal Loan	28460562533
25000	Subsidy	1267489506
25100	Subsidy public enterprises	1146190277
25110	Subsidy to non financial institution	1146190277
25111	Operating Subsidy - Non Financial Corporations	500778805
25112	Capital Subsidy - Non Financial Corporations	645411473
25200	Subsidy to the business	107999228
25210	Grant shared allocation to non financial business	107999228
25211	Operating Subsidies to Non-Financial Private Enterprises	12999228
25212	Capital Subsidies to Non-Financial Private Enterprises	95000000
25300	Other Subsidies	13300000
25310	Subsidy to other social organizations	13300000
25315	Other organization subsidy	13300000
26000	Grant	495437994940
26200	Grant provided to international institutions	258720074
26210	International membership fee and support	258720074
26211	International Membership Fee& Assistance	258720074
26300	Grant provided to Other tiers of government	397105595957
26310	Grant provided to Local Governments (Recurrent)	881733589
26311	Unconditional Recurrent Grant to Local Bodies	842971658
26312	Conditional Recurrent Grant to Local Bodies	38761930
26320	Grant provided to Local Governments to local Governments (Capital)	1701609614
26322	Conditional Capital Grant to Local Bodies	1701609614
26330	Internal Grant	394522252755
26331	Equalization Grants	145168273938
26332	Conditional Grants	230127472469
26333	Special Grants	8949149306
26334	Complementary Grants	10277357042
26400	Grant for Social Services	98073678910
26410	Current Grant	49880282659
26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards	3070034861
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards	39797378572
26413	Conditional Grant to Other Institutions	7012869226
26420	Capital Grant	48193396250
26421	Government Agencies, Committees, Boards- Unconditional Capital Grant	7007272846
26422	Government Agencies, Committees, Boards- Conditional Capital Grant	18209147305
26423	Conditional Capital Grant to Other Institutions	22976976099
27000	Social Securities	156492749348
27100	Social Security	77908952875
27110	Social Security	77908952875
27111	Social Security	70035194840

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Economic Code Wise Expenditure
 F/Y 2020/21

Economic Code and Description		Expenditure
27200	Social Assistance	9374631958
27210	Social assistance	9374631958
27211	Scholarships	663674015
27212	Rescue, Relief and Rehabilitation Expense	147330946
27213	Medicine Purchases	8563626997
27300	Employees social benefit expenses	69209164515
27310	Retirement Facilities	69209164515
27311	Pensions and Disability Allowance	55869006695
27312	Gratuity	602078726
27313	Accumulated Leave of Retirees	5367797376
27314	Medical Expenses of Retirees	7358571718
27315	Benefit and Assistance for Deceased Employees	11710000
28000	Other Expenses	2276455493
28100	Expenses related to assets	2188784291
28140	Rent	2188784291
28141	Land Rent	7175470
28142	House Rent	2047349810
28143	Vehicle and Machinery Rent	93650552
28149	Other Rent	40608459
28200	Refund Expenses	87658002
28210	Refund Expenses	87658002
28211	Revenue Refund	52435372
28212	Judicial Refund	35076630
28219	Other Refund	146000
28900	Recurrent Contingency Expenses	13200
28910	Recurrent Contingency Expenses	13200
28911	Recurrent Contingencies	13200
31000	Non Financial Assets/Capital Expenses	228836092562
31100	Permanent Assets Acquisition Expenses	220035487811
31110	Bulding and Infrastructure	47188778331
31111	Building Purchase	20538804
31112	Building Construction	47153916952
31113	Capital Formation - Building	11344563
31114	Land Pulling	2978012
31120	Transport vehicle, machinery implements, furniture and fixtures	12500358106
31121	Vehicles	1352186472
31122	Plant & Machinery	10152684754
31123	Furniture and Fixture	995486881
31130	Other capital expenses	942960119
31131	Livestock and Horticulture Development Expenses	10118378
31132	Research and Development Exponeces	30894877

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Economic Code Wise Expenditure
 F/Y 2020/21

Economic Code and Description		Expenditure
31135	Capital Consultancy	109543508
31140	Security Equipment	2037428672
31141	Security Equipment Purchase Expense	2037428672
31150	Public Construction	145847300443
31151	Road and Bridge Construction	92608581665
31152	Railway and Airport Construction	3929848560
31153	Electricity Structure Construction	30901553
31154	Embryo and Barrier Construction	7714380779
31155	Irrigation Structure Construction	9477552017
31156	Drinking Water Structure Construction	9687179755
31157	Forest and Environment Conservation	1141278481
31158	Sanitation Structure Construction	2693040001
31159	Public Construction- Others	18564537631
31160	Improvement of Constructed Infrasutucture	503695034
31161	House Improvement Expense	503695034
31170	Capital Improvement Expenditure	11014967105
31171	Capital Improvement Expenses of Public Construction	3211804305
31172	Capital Research & Consultancy	7803162801
31400	Natural Assets (Non Produced Assets)	8794135636
31410	Expenses on Land Acquisition	8794135636
31411	Land Acquisition	8793385316
31441	License Procurement Expenses	750320
31500	Contingency Expenditure (Capital)	6469115
31510	Contingency Expenditure (Capital)	6469115
31511	Capital Contingencies	6469115
32000	Financial Assets	61392280384
32100	Internal financial assets	61200551490
32140	Net loan investment on public enterprises	34424967012
32142	Loan Investment to Public Enterprise	34424967012
32150	Net share investment on public enterprises	26775584478
32151	Share Investments to Public Enterprise	26775584478
32200	External Financial Assets	191728894
32250	Net Foreign share investment	191728894
32251	Foreign Share Investments	191728894
33000	Liability	60230281020
33100	Internal Liability	36901125333
33140	Net Internal Loan	36901125333
33145	Principle repayment of internal debt	36901125333
33200	External Financial Liability	23329155687
33240	External Loan	23329155687
33242	External Amortization	23329155687

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Ministry/Budget Entity Wise Expenditure
 F/Y 2020/21

Ministry/Budget Entity	Initial Budget	Virement, Source and other Adjustments In	Virement, Source and other Adjustments Out	Final Budget	Total Expenditure
President	162,100,000	7,900,000	-6,387,015.00	163,612,985	122,637,136
Deputy President	51,000,000	6,781,000	-4,281,000.00	53,500,000	46,377,728
Chief of States	228,900,000	6,281,899	-4,945,000.00	230,236,899	156,073,229
Federal Parliament	1,255,700,000	31,154,640	-30,830,000.00	1,256,024,640	1,041,567,747
Courts	6,781,200,000	2,980,675,864	-1,484,222,053.00	8,277,653,811	6,960,219,465
Commission for Investigation of Abuse of Authority	1,330,400,000	151,197,000	-151,197,000.00	1,330,400,000	830,398,021
Office of the Auditor General	623,200,000	132,800,000	-132,800,000.00	623,200,000	515,880,682
Public Service Commission	912,600,000	148,465,000	-265,543,000.00	795,522,000	536,560,367
Election Commission	480,100,000	1,517,831,040	-1,403,915,634.00	594,015,406	489,281,047
National Human Rights Commission	257,500,000	9,011,192	-2,873,996.00	263,637,196	177,371,357
Council of Justice	46,900,000	3,947,328	-2,713,000.00	48,134,328	40,634,607
National Natural Resources and Fiscal Commission	88,000,000	625,818	-625,818.00	88,000,000	46,010,340
National Women Commission	121,400,000	5,500,000	-500,000.00	126,400,000	69,045,294
National Dalit Commission	32,800,000	5,200,000	-5,200,000.00	32,800,000	26,390,391
National Inclusion Commission	34,100,000	560,000	-560,000.00	34,100,000	20,896,863
Indigenous Nationalities Commission	31,500,000	-	0.00	31,500,000	21,528,072
Madhesi Commission	34,600,000	17,239,461	0.00	51,839,461	43,222,483
Tharu Commission	44,700,000	11,020,998	-10,000,000	55,710,998	39,035,922
Muslim Commission	44,400,000	4,908,000	-4,908,000.00	44,400,000	27,446,337
Office of Prime Minister and Council of Minister	4,288,500,000	262,924,499	-170,349,074.00	4,381,075,425	3,030,495,694
Ministry of Finance	34,557,000,000	6,008,653,751	-9,007,867,288.00	31,557,786,463	14,351,934,587
Ministry of Industry, Commerce and Supply	10,186,400,000	1,002,153,470	-1,761,553,544.00	9,426,999,926	5,490,323,735
Ministry of Energy, Water Resources and Irrigation	41,512,900,000	21,342,529,232	-20,126,666,913.00	42,728,762,319	24,492,122,250
Ministry of Law, Justice and Parliamentary Affairs	478,700,000	69,710,337	-52,259,337.00	496,151,000	285,853,344
Ministry of Agriculture and Livestock Development	29,327,600,000	8,552,788,745	-9,256,771,245.00	28,623,617,500	23,006,801,532
Ministry of Drinking Water	28,081,000,000	7,361,121,043	-10,111,121,042.00	25,331,000,001	12,198,884,882
Ministry of Home Affairs	135,898,300,000	30,510,110,057	-20,368,762,916.00	146,039,647,141	135,356,719,851

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Ministry/Budget Entity Wise Expenditure
 F/Y 2020/21

Ministry/Budget Entity	Initial Budget	Virement, Source and other Adjustments In	Virement, Source and other Adjustments Out	Final Budget	Total Expenditure
Ministry of Culture, Tourism and Civil Aviation	5,662,800,000	1,595,724,931	-1,286,486,892,00	5,972,038,039	4,558,734,102
Ministry of Foreign Affairs	6,289,800,000	1,756,787,128	-1,221,866,270,00	6,824,720,858	6,050,881,402
Ministry of Forest and Environment	12,571,800,000	2,669,933,927	-2,449,685,602,00	12,792,048,325	10,064,321,194
Ministry of Land Management, Cooperative and Poverty Alleviation	8,226,900,000	1,041,223,171	-1,136,476,224,00	8,131,646,947	5,598,679,257
Ministry of Physical Infrastructure and Transport	134,294,400,000	64,322,628,376	-50,327,182,361,00	148,289,846,015	102,368,571,631
Ministry of Women, Children and Social Welfare	858,900,000	208,559,680	-391,463,680,00	675,996,000	496,568,026
Ministry of Youth and Sports	1,839,500,000	956,017,812	-737,939,252,00	2,057,578,560	1,395,211,003
Ministry of Defense	50,258,600,000	8,701,469,925	-4,190,566,000,00	54,769,503,925	52,654,254,162
Ministry of Urban Development	32,206,100,000	14,191,817,500	-15,538,203,611,00	30,859,713,889	24,556,206,018
Ministry of Education, Science and Technology	55,868,900,000	18,464,045,462	-26,579,323,828,00	47,754,221,634	36,879,263,695
Ministry of Communications and Information Technology	7,134,200,000	987,670,116	-748,590,778,00	7,373,279,338	6,389,779,067
Ministry of Federal Affairs and General Administration	29,092,600,000	11,974,473,938	-13,279,909,167,00	27,787,164,771	15,761,976,937
Ministry of Health and Population	60,678,800,000	39,203,814,937	-37,515,289,431,00	62,367,325,506	41,501,168,124
Ministry of Labour, Employment and Social Security	8,394,000,000	965,114,130	-6,185,278,000,00	3,173,836,130	1,623,114,502
National Planning Commission	3,257,000,000	4,310,003,340	-5,903,726,840,00	1,663,276,500	925,270,037
National Reconstruction Authority	55,000,000,000	35,315,601,963	-20,977,928,016,00	69,337,673,947	52,944,535,455
MOF- Financing	104,434,700,000	26,060,651,000	-20,525,451,000,00	109,969,900,000	61,392,280,384
MOF- Domestic Debt Service	72,359,200,000	8,635,100,000	-15,352,600,000,00	65,641,700,000	65,361,687,867
MOF- External Debt Service (Multilateral)	24,741,700,000	4,154,300,000	-1,486,800,000,00	27,409,200,000	26,345,004,748
MOF- External Debt Service (Bilateral)	3,057,400,000	4,050,000,000	0,00	7,107,400,000	3,264,700,958
MOF Staff Benefits and Retirement Benefits	82,700,000,000	151,909,860,304	-174,786,769,270,00	59,823,091,034	52,538,831,568
MOF Miscellaneous	56,195,300,000	62,724,922,783	-116,152,938,896,00	2,767,283,887	150,170,137
Provincial Governments	99,873,700,000	14,336,916,053	-669,373,000,00	113,541,243,053	110,348,062,499
Local Governments	262,757,600,000	38,561,522,143	-5,449,138,000,00	295,869,984,143	284,132,977,560
Total	1,474,645,400,000	597,249,848,993	-597,249,848,993	1,474,645,400,000	1,196,675,963,294

Government of Nepal
Ministry of Finance

Financial Comptroller General Office

Ministrial Source Wise Expenditure Summary (Recurrent)

FY 2020/21

	Ministry/Budget Entity	GН Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Grand Total
101	President	111939034								111939034
102	Deputy President	44699600								44699600
103	Chief of States	145884267								145884267
202	Federal Parliament	1005461498								1005461498
204	Courts	4108332496								4108332496
206	Commission for Investigation of Abuse of Authority	560552808								560552808
208	Office of the Auditor General	392029399								392029399
210	Public Service Commission	521661122								521661122
212	Election Commission	460108167								460108167
214	National Human Rights Commission	174395976								174395976
218	Council of Justice	38996198								38996198
220	National Natural Resources and Fiscal Commission	43784636								43784636
222	National Women Commission	38229635								38229635
224	National Dalit Commission	25390511								25390511
226	National Inclusion Commission	19207963								19207963
228	Indigenous Nationalities Commission	19473967								19473967
230	Madhesi Commission	25491439								25491439
232	Tharu Commission	27297850								27297850
234	Muslim Commission	23435182								23435182
301	Office of Prime Minister and Council of Minister	2655000126								2655000126
305	Ministry of Finance	8348019404	55680000	2780237363	136897064	174335639	174335639	174335639	174335639	11495169470
307	Ministry of Industry, Commerce and Supply	2545142966	4025234	40000000	263132561	0	16800000	0	16800000	3229100761
308	Ministry of Energy, Water Resources and Irrigation	2779396207	0	148390597	148390597	11907440	271104694	271104694	271104694	3211044937
311	Ministry of Law, Justice and Parliamentary Affairs	265668542								265668542
312	Ministry of Agriculture and Livestock Development	6888074473	5765236954	7212130000	351092448	752857926	269164718	269164718	269164718	21238256320
313	Ministry of Drinking Water	525837337			15395090	5348915	5348915	5348915	5348915	595681342
314	Ministry of Home Affairs	126815871962		202749762	150707	41842596	41842596	41842596	41842596	127060221390
325	Ministry of Culture, Tourism and Civil Aviation	2769398405			407788					2769398405
326	Ministry of Foreign Affairs	5047707417								5047707417
329	Ministry of Forest and Environment	5899467135	2096374		44401730	0	510933191	510933191	510933191	6456898430
336	Ministry of Land Management, Cooperative and Poverty Alleviation	4210850457								4210850457
337	Ministry of Physical Infrastructure and Transport	8842043149								8842043149
340	Ministry of Women, Children and Social Welfare	413788546								413788546
343	Ministry of Youth and Sports	918193363		18076477						918193363
345	Ministry of Defense	44745844176								44745844176
347	Ministry of Urban Development	1285408806								1285408806
350	Ministry of Education, Science and Technology	33550041394	66807590	311235199	87777967	1334769380	1954766034	262602287	310500000	3643730472

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministrial Source Wise Expenditure Summary (Recurrent)

FY 2020/21

Ministry/Budget Entity	Govt Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Grand Total
358 Ministry of Communications and Information Technology	4460415664									4460415664
365 Ministry of Federal Affairs and General Administration	8069443325	50812256	17118867	272388631	25173143	266500000				8855506221
370 Ministry of Health and Population	16418201293	3640893209	10721067247	1175385232	339296237	29969687	297198800	1401517679		34023529384
371 Ministry of Labour, Employment and Social Security	1340556637	5425564			15730098	222117245				1583829444
391 National Planning Commission	883402645									883402645
392 National Reconstruction Authority	11552550754		1800359000	26241154	10802096816					24181247724
502 MOF- Domestic Debt Service	28460562533									28460562533
503 MOF- External Debt Service (Multilateral)	5736410244									5736410244
504 MOF- External Debt Service (Bilateral)	544139776									544139776
601 MOF Staff Benefits and Retirement Benefits	52538331568									52538331568
602 MOF Miscellaneous	150170137									150170137
701 State	105476055096	36992000	1005098400	2482800669	1347116334					110348062499
801 Local Level	247411655526	1360481601	14571594912	5409686292	14743404037	636155192	0			284132977560
Total	749334620711	10988450782	39193737227	10439477022	31421908956	2817931730	309165222	1712017679		846217309329

Financial Comptroller General Office

Ministrial Source Wise Expenditure Summary (Capital)

FY 2020/21

Ministry/Budget Entity	Gon Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Grand Total
101 President	10698102							10698102
102 Deputy President	1678129							1678129
103 Chief of States	10188962							10188962
202 Federal Parliament	36106249							36106249
204 Courts	1968048143			883638826			0	2851666969
206 Commission for Investigation of Abuse of Authority	269845213							269845213
208 Office of the Auditor General	123851283							123851283
210 Public Service Commission	14899245							14899245
212 Election Commission	29172880							29172880
214 National Human Rights Commission	2975381							2975381
218 Council of Justice	1938408							1938408
220 National Natural Resources and Fiscal Commission	2225704							2225704
222 National Women Commission	810521				4682409			5492930
224 National Dalit Commission	999880							999880
226 National Inclusion Commission	1688900							1688900
228 Indigenous Nationalities Commission	2054105							2054105
230 Madhesi Commission	17731044							17731044
232 Tharu Commission	11738072							11738072
234 Muslim Commission	4011156							4011156
301 Office of Prime Minister and Council of Minister	375495567							375495567
305 Ministry of Finance	1975059742		301960587		51236720			2856765117
307 Ministry of Industry, Commerce and Supply	1155609122			148759832	813364002	143490019		226122975
308 Ministry of Energy, Water Resources and Irrigation	15660899356	29609607	4520807887	18688693	781854209	82329165	186938394	21281117312
311 Ministry of Law, Justice and Parliamentary Affairs	20184802							20184802
312 Ministry of Agriculture and Livestock Development	1331213724				25962685	410825204	543399	1768545012
313 Ministry of Drinking Water	8625041407				193149372	2088195279	2215811	11603803539
314 Ministry of Home Affairs	6757216479		1494907774		41995201	1981008		829608462
325 Ministry of Culture, Tourism and Civil Aviation	1635415082				9395706		114117120	1758927908
326 Ministry of Foreign Affairs	1003173985							1003173985
329 Ministry of Forest and Environment	3050164084	8575142	2946000		526386481		19351057	3607422763
336 Ministry of Land Management, Cooperative and Poverty Alleviation	1387828080							1387828080
337 Ministry of Physical Infrastructure and Transport	5306290227	28304503436		1860694862	32865215648	201201000	6822011310	93526528482
340 Ministry of Women, Children and Social Welfare	78537873							78537873
343 Ministry of Youth and Sports	458941163							458941163
345 Ministry of Defense	7908409986							7908409986
347 Ministry of Urban Development	17579487826	2966581827				471734764	11567391	741288134

Ministrial Source Wise Expenditure Summary (Capital)

FY 2020/21

Ministry/Budget Entity	Gon Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Grand Total
350 Ministry of Education, Science and Technology	334652263			267279		613682		335533224
358 Ministry of Communications and Information Technology	1909363403					1788679745	514153497	1909363403
365 Ministry of Federal Affairs and General Administration	4494911340			108728135				6906470716
370 Ministry of Health and Population	657967364		2353073523	1236432088	2315658437	379378729	535128598	7477638740
371 Ministry of Labour, Employment and Social Security	37061676	1011266				1212116		39285058
391 National Planning Commission	41867392							41867392
392 National Reconstruction Authority	20065135689	4987689	220488584	2126754031	6255253009	90688729		28763287731
Total	152107191725	44183704	41048908444	6353129494	18213374987	1998067373	9071236835	228836092562

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministrial Source Wise Expenditure Summary (Financing)

F/Y 2020/21

Ministry/Budget Entity	GoN Cash	Cash Loan	Reimbursable Loan	Direct Grant	Direct Loan	Grand Total
501 MOF- Financing	25574367143	12699967000		2128065591	18368289650	61392280384
502 MOF- Domestic Debt Service	36901125333					36901125333
503 MOF- External Debt Service (Multilateral)	20608594505					20608594505
504 MOF- External Debt Service (Bilateral)	2720561182					2720561182
Total	85804648163	12699967000		2128065591	18368289650	121622561404

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Code and Source Wise Expenditure (Recurrent)

F/Y 2020/21

Economic Code	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total
21111	Employee Salary	91282932321			14825976		13739770			91311498066
21112	Official Salary	1126477419								1126477419
21121	Uniform	2362686851			23100		154300			2362864251
21122	Meal	13179940888								13179940888
21123	Medical Allowance	283520637			194185		299573			284014396
21131	Local Allowances	7456112520					101621			745714140
21132	Dearness Allowance	5506156935			20072		449850			5506626856
21133	Field Allowance	11160724								11160724
21134	Employee Meeting Allowance	121284938		284000		2235545		748600		124670083
21135	Employee Incentive and Award	116346125		0						116346125
21136	Foreign Allowance	782766960								782766960
21139	Other Allowance	169722675			3914925		496604			1701434204
21141	Official Meeting Allowance	39763191			20448		45512			39829151
21142	Official Other Facility	3516996173			18600		41400			351756173
21149	Official Other Allowance	16398284			2945		6555			16407784
21212	Contributory Pension and Gratuity Fund Expense	354830419								354830419
21213	Contributory Insurance Fund Expense	1089317580			8363		37551			1089363495
21214	Employee Welfare Fund	1200000								1200000
21219	Other Social Security Expense	19857520								19857520
21222	Contributory Pension and Gratuity Fund Expense for Officials	79400								79400
21223	Contributory Insurance Fund Expense of Officials	1762400								1762400
22111	Water and Electricity	1788331241		8645		1721343		6119988		1796181217
22112	Communication	831839444		48595		255224		5066910		843316802
22211	Fuel (Official)	111177720				968973		7357		112154050
22212	Fuel (Office Purpose)	227715122		55477		13768192		37263226		2329122941
22213	Maintenance- Vehicles	1485578541		573810		12904597		30618022		1530478348
22214	Insurance and Renewal Expense	575386555		68540		2649592		2632766		580737443
22221	Operation & Maintenance of Machine	568174281				3949952		4340143		576759995
22231	Repair and Maintenance of Constructed Public Properties	438231907				848463		3508589		442588959
22291	Operation and Maintenance of Other Assets	130289251				200000		401567		130890818
22311	General Office Expenses	2234275408		3377295		5341922		40406103		2364651943
22312	Feeds for Animals & Birds	169932627								169932627
22313	Books and Materials	30766620								31408849
22314	Fuel- For Other Purposes	179523753				698154		1007147		181235239

Economic Code and Source Wise Expenditure (Recurrent)						
		F/Y 2020/21				
Economic Code	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan
22315	Newspaper, Printing and Information Publishing Expenses	583760768	135972	5494623	15030315	724434
22319	Operation Expenses of Office	106122639		4878838	91805	605146112
22411	Services and Consultancy Expenses	1039785247	2275213	196690614	760696221	111093282
22412	Information System and Software Operation Expense	129485986	1694868	27255376	849895	2550122938
22413	Contract Service Fee	5375239137	73516	2924768	20841186	161242036
22419	Other Services fee	817123254		7538574	3228704	5442071468
22511	Employee Training Expense	660384630		2224161	20985390	852590532
22512	Skill Development and Awareness and Seminar Expense	293060370		54758365	1557988	691644368
22521	Production Materials/Service Expenses	940914138		547483939	647483939	1106575192
22522	Program Expenses	6312339227	65548705	35802656	619026330	940914138
22529	Other Program Expenses	371691726		2343496	511726408	8382426787
22611	Monitoring & Evaluation Expenses	930070372	220050	321447	226582	374261804
22612	Travelling Expenses	1075960722	66900	33600398	3466931	1002254710
22613	Travelling Expenses of VIPs & Delegations		3083111	3083111	3782030	1085347071
22619	Other Travelling Expenses	7818426		7818426		7818426
22711	Miscellaneous Expenses	54314701		54314701		54314701
24111	Interest on Foreign Loan	2384660505		621137	9087032	2410825137
24211	Interest on Internal Loan	6280550020		6280550020		6280550020
25111	Operating Subsidy - Non Financial Corporations	28460562533		28460562533		28460562533
25112	Capital Subsidy - Non Financial Corporations	500332751		500332751		500778805
25211	Operating Subsidies to Non-Financial Private Enterprises	312839101		312839101		64541473
25212	Private Enterprises	3119413		3119413		12999228
25315	N/A	95000000		95000000		95000000
26211	International Membership Fee& Assistance	13300000		13300000		13300000
26311	Unconditional Recurrent Grant to Local Bodies	258720074		258720074		258720074
26312	Conditional Recurrent Grant to Local Bodies	842971658		842971658		842971658
26322	Conditional Capital Grant to Local Bodies	14611181		14611181		38761930
26331	Equalization Grants	405523810		405523810		1701609614
26332	Conditional Grants	145168273938	188534143032	1397473601	15576693312	145168273938
					7892486961	230127472469
					16090520371	0
					636155192	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Code and Source Wise Expenditure (Recurrent)

F/Y 2020/21						
Economic Code	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan
26333	Special Grants	8949149306				
26334	Complementary Grants	10277357042				
26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards	3065793254				
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards	21848563944	5133981564	11818450188	19658776	753225350
26413	Conditional Grant to Other Institutions	4002407689	977366954	140000000	359669883	12552153
26421	Government Agencies, Committees, Boards- Unconditional Capital Grant	7007272846				
26422	Government Agencies, Committees, Boards- Conditional Capital Grant	14779233136				
26423	Conditional Capital Grant to Other Institutions	10854050158		2000335250	7754760	10114835931
27111	Social Security	70035194840				
27112	Other Social Security	316924695	55680000	464845340		
27211	Scholarships	533198895			18349360	112125760
27212	Rescue, Relief and Rehabilitation Expense	147330946				
27213	Medicine Purchases	1367675451	3349935049	1004842121	803161661	339296237
27311	Pensions and Disability Allowance	55869006695				
27312	Gratuity	598757353			1529534	1791839
27313	Accumulated Leave of Retirees	5367028341			369035	400000
27314	Medical Expenses of Retirees	7358571718				
27315	Benefit and Assistance for Deceased Employees	11710000				
28141	Land Rent	7175470				
28142	House Rent	1991308899			17311665	36502442
28143	Vehicle and Machinery Rent	81796049			4188058	7666445
28149	Other Rent	40380992				
28211	Revenue Refund	52435372				
28212	Judicial Refund	35076630				
28219	Other Refund	146000				
28911	Recurrent Contingencies	13200				
31111	Building Purchase	20538804				
31112	Building Construction	29521703521				
31113	Capital Formation - Building	10420014	924549	6510037615	3137297918	7605499168
31114	Land Pulling	2978012				
31121	Vehicles	1103658928	1114424	7759000	38584258	79243319
31122	Plant & Machinery	8279735989	1903659	49004994	274616650	711854698

Financial Comptroller General Office

Economic Code and Source Wise Expenditure (Recurrent)

F/Y 2020/21

Economic Code	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total
31123	Furniture and Fixture	908542134	3466510	27767244	13968900	41543071	199023			995486881
31131	Livestock and Horticulture Development Expenses	8062950				2055428				10118378
31132	Research and Development Expenses	13946686			16948191					30894877
31134	Software Development and Procurement Expenses	626743213			44734589		2046851	118878704		792403356
31135	Capital Consultancy	109543508								109543508
31141	Security Equipment Purchase Expense	2037428672								2037428672
31151	Road and Bridge Construction	54351411345		24690281751		1860694862	5044484832	201201000	6460507876	92608581665
31152	Railway and Airport Construction	817726054		3112122506						3929848560
31153	Electricity Structure Construction	30901553								30901553
31154	Embryo and Barrier Construction	6725113082	29609607	856329454	3047200	63229400			37052035	7714380779
31155	Irrigation Structure Construction	5281550150		3653726426		542275442				9477552017
31156	Drinking Water Structure Construction	7297207191			84519635	1639434459				9687179755
31157	Forest and Environment Conservation	872222942	1166000	2946000	246648986	16394543	1500000			1141278481
31158	Sanitation Structure Construction	1904511013			34453895	86292380	1832708		665950005	2693040001
31159	Public Construction- Others	17287371325	4987689	68274233	355400852	848503532			0	18564537631
31161	House Improvement Expense	449728322		31890373	2028029	20048310				503695034
31171	Capital Improvement Expenses of Public Construction	3042873648	1011266	31009888	11161294	125748210				3211804305
31172	Capital Research & Consultancy	4605252883		1075207	223046216	1384721344	1046950894		532439458	7803162801
31411	Land Acquisition	6796378362		1997006953						8793385316
31441	License Procurement Expenses	475730			274590					750320
31511	Capital Contingencies	765696			5703419					6469115
32142	Loan Investment to Public Enterprise	10838095864		250000000		2621591000	99190548	18366089600		34424967012
32151	Share Investments to Public Enterprise	14544542385		10199967000			2026875043		2200050	26775584478
32251	Foreign Share Investments	191728894								191728894
33195	Amortizations	36901125333								36901125333
33242	External Amortization	23329155687								23329155687
Total		987246460599	11032634486	92942612671	16792606516	52256874942	6944064694	27748691707	1712017679	1196675963294

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Economic Code and Source Wise Expenditure (Capital)
 F/Y 2020/21

Economic Code	Economic Head	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Total
31111	Building Purchase	20538804							20538804
31112	Building Construction	29521703521	10420014	924549	6510037615	3137297918	7605499168	379378729	47153916952
31113	Capital Formation - Building Land Pulling	2978012							11344563
31114	Vehicles	1103658928	1114424	7759000	38584258	79243319	121826543	2978012	1352186472
31121	Plant & Machinery	8279735989	1903659	49004994	274616650	711854698	126299772	709268992	10152684754
31122	Furniture and Fixture	908542134	3466510	27767244	13968900	41543071	199023	995486881	10118378
31123	Livestock and Horticulture Development Expenses	8062950					2055428		30894877
31131	Research and Development Expenses	13946686			16948191				
31132	Software Development and Procurement Expenses	626743213			44734589		2046851	118878704	792403356
31135	Capital Consultancy	109543508							109543508
31141	Security Equipment Purchase Expense	2037428672							2037428672
31151	Road and Bridge Construction	54351411345	24690281751	1860694862	5044484832	201201000	6460507876	92608581665	
31152	Railway and Airport Construction	817726054	3112122506						3929848560
31153	Electricity Structure Construction	30901553							30901553
31154	Embryo and Barrier Construction	6725113082	29609607	856329454	3047200	63229400	37052035	7714380779	
31155	Irrigation Structure Construction	5281550150	3653723426			542275442			9477552017
31156	Drinking Water Structure Construction	7297207191			84519635	1639434459	666018469	9687179755	
31157	Forest and Environment Conservation	872622942	1166000	2946000	246648996	163945453	1500000	1141278481	
31158	Sanitation Structure Construction	1904511013			34453895	86292380	1832708	66595005	
31159	Public Construction- Others	17287371325	4987689	68274233	355400852	848503532	0	18564537631	
31161	House Improvement Expense	449728322		31890373	2028029	20048310		503695034	
31171	Capital Improvement Expenses of Public Construction	3042873648	1011266	31008888	11161294	125748210		3211804305	
31172	Capital Research & Consultancy	460252883		10752007	223046216	1384721344	1046950894	532439458	
31411	Land Acquisition	679637362		1997006953				8793385316	
31441	License Procurement Expenses	475730			274590			750320	
31511	Capital Contingencies	765696			5703419			6469115	
	Total	152107191725	44183704	41048908444	6353129494	18213374987	1998067373	9071236835	228836092562

Government of Nepal
Ministry of Finance

Financial Comptroller General Office

Economic Code and Source Wise Expenditure(Financing)

F/Y 2020/21

Economic code	Economic Head	GoN Cash	Cash Loan	Reimbursable Loan	Direct Grant	Direct Loan	Grand Total
32142	Loan Investment to Public Enterprise	10838995864	2500000000	2621591000	99190548	18366089600	34424967012
32151	Share Investments to Public Enterprise	14544542385	10199967000		2028875043	22000050	26775584478
32251	Foreign Share Investments	191728894					191728894
33195	Amortizations	36901125333					36901125333
33242	External Amortization	23329155687					23329155687
Total		85804648163	12699967000	2621591000	2128065591	18368289650	121622561404

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
President	21111	Employee Salary	18969334								18969334
	21112	Official Salary	17794963								17794963
	21121	Uniform	662836								662836
	21132	Dearness Allowance	761741								761741
	21134	Employee Meeting Allowance	200000								200000
	21139	Other Allowance	9500								9500
	21142	Official Other Facility	924481								924481
	21149	Official Other Allowance	5621854								5621854
	21213	Contributory Insurance Fund Expense	157200								157200
	22111	Water and Electricity	11321141								11321141
	22112	Communication	1920549								1920549
	22211	Fuel (Official)	2976241								2976241
	22212	Fuel (Office Purpose)	2760154								2760154
	22213	Maintenance- Vehicles	2863303								2863303
	22214	Insurance and Renewal Expense	702504								702504
	22221	Operation & Maintenance of Machine	922742								922742
	22231	Repair and Maintenance of Constructed Public Properties	1000000								1000000
	22291	Operation and Maintenance of Other Assets	698947								698947
	22311	General Office Expenses	5020033								5020033
	22314	Fuel- For Other Purposes	557211								557211
	22315	Newspaper, Printing and Information Publishing Expenses	627939								627939
	22319	Operation Expenses of Office	4528966								4528966
	22413	Contract Service Fee	7010415								7010415
	22419	Other Services fee	10593283								10593283
	22522	Program Expenses	1605824								1605824
	22612	Travelling Expenses	1102026								1102026
	22613	Travelling Expenses of VIPs & Delegations	0								0
	22711	Miscellaneous Expenses	10625847								10625847
	31112	Building Construction	0								0
	31122	Plant & Machinery	3347352								3347352
	31123	Furniture and Fixture	2487774								2487774
	31159	Public Construction- Others	4862976								4862976
		President Total	122637136								122637136
Deputy President	21111	Employee Salary	9454799								9454799
	21112	Official Salary	10765063								10765063
	21121	Uniform	150000								150000
	21132	Dearness Allowance	400000								400000
	21134	Employee Meeting Allowance	100000								100000
	21139	Other Allowance	66000								66000

Ministry wise Line Item expenditure

		F/Y 2020/21										
Ministry/Budget Entity	Economic Codes	Economic Heads		GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	21142	Official Other Facility		429063								429063
	21149	Official Other Allowance		4034200								4034200
	21213	Contributory Insurance Fund Expense		84800								84800
	22111	Water and Electricity		336028								336028
	22112	Communication		572743								572743
	22211	Fuel (Official)		1829548								1829548
	22212	Fuel (Office Purpose)		787612								787612
	22213	Maintenance- Vehicles		3661837								3661837
	22214	Insurance and Renewal Expense		510575								510575
	22221	Operation & Maintenance of Machine		254851								254851
	22291	Operation and Maintenance of Other Assets		240383								240383
	22311	General Office Expenses		3370786								3370786
	22314	Fuel-For Other Purposes		79810								79810
	22315	Newspaper, Printing and Information Publishing Expenses		272051								272051
	22413	Contract Service Fee		3056788								3056788
	22511	Employee Training Expense		64500								64500
	22529	Other Program Expenses		36800								36800
	22611	Monitoring & Evaluation Expenses		230425								230425
	22612	Travelling Expenses		1257475								1257475
	22711	Miscellaneous Expenses		2653463								2653463
	31122	Plant & Machinery		497426								497426
	31123	Furniture and Fixture		489591								489591
	31159	Public Construction- Others		491124								491124
	31171	Capital Improvement Expenses of Public Construction		199988								199988
		Deputy President Total		46377728								46377728
Chief of States	21111	Employee Salary		41381789								41381789
	21112	Official Salary		7135037								7135037
	21121	Uniform		946000								946000
	21132	Dearness Allowance		1663294								1663294
	21134	Employee Meeting Allowance		291000								291000
	21212	Contributory Pension and Gratuity Fund Expense		41601								41601
	21213	Contributory Insurance Fund Expense		304490								304490
	22111	Water and Electricity		2747845								2747845
	22112	Communication		1884662								1884662
	22211	Fuel (Official)		2117577								2117577
	22212	Fuel (Office Purpose)		4344486								4344486
	22213	Maintenance- Vehicles		7301490								7301490
	22214	Insurance and Renewal Expense		1239765								1239765
	22221	Operation & Maintenance of Machine		2041029								2041029

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22231	Repair and Maintenance of Constructed Public Properties	4777185								4777185
	22311	General Office Expenses	10684799								10684799
	22314	Fuel-For Other Purposes	424322								424322
	22315	Newspaper, Printing and Information Publishing Expenses	1934076								1934076
	22412	Information System and Software Operation Expense	304070								304070
	22413	Contract Service Fee	32928639								32928639
	22522	Program Expenses	3196575								3196575
	22611	Monitoring & Evaluation Expenses	1026950								1026950
	22612	Travelling Expenses	6137689								6137689
	22711	Miscellaneous Expenses	9150716								9150716
	28142	House Rent	1869181								1869181
	31112	Building Construction	891925								891925
	31122	Plant & Machinery	4513434								4513434
	31123	Furniture and Fixture	3054280								3054280
	31134	Software Development and Procurement Expenses	100000								100000
	31171	Capital Improvement Expenses of Public Construction	1629323								1629323
		Chief of States Total	156073229								156073229
Federal Parliament	21111	Employee Salary	154150286								154150286
	21112	Official Salary	438879978								438879978
	21121	Uniform	3880900								3880900
	21132	Dearness Allowance	7051265								7051265
	21134	Employee Meeting Allowance	923650								923650
	21141	Official Meeting Allowance	21248792								21248792
	21142	Official Other Facility	71443228								71443228
	21149	Official Other Allowance	3736748								3736748
	21212	Contributory Pension and Gratuity Fund Expense	25652								25652
	22111	Water and Electricity	9809851								9809851
	22112	Communication	3660122								3660122
	22211	Fuel (Official)	7839980								7839980
	22212	Fuel (Office Purpose)	8567292								8567292
	22213	Maintenance- Vehicles	13965744								13965744
	22214	Insurance and Renewal Expense	2085209								2085209
	22221	Operation & Maintenance of Machine	2301004								2301004
	22231	Repair and Maintenance of Constructed Public Properties	2881771								2881771
	22291	Operation and Maintenance of Other Assets	272499								272499

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads		GoN Cash		Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22311	General Office Expenses		29909165									29909165
	22313	Books and Materials Expenses		793164									793164
	22315	Newspaper, Printing and Information Publishing Expenses		1297923									1297923
	22411	Services and Consultancy Expenses		2966471									2966471
	22412	Information System and Software Operation Expense		757669									757669
	22413	Contract Service Fee		37587346									37587346
	22511	Employee Training Expense		366230									366230
	22522	Program Expenses		13966393									13966393
	22611	Monitoring & Evaluation Expenses		4801546									4801546
	22612	Travelling Expenses		1007758									1007758
	22613	Travelling Expenses of VIPs & Delegations		162320									162320
	22711	Miscellaneous Expenses		19361403									19361403
	22713	Medicine Purchases		3481501									3481501
	28142	House Rent		136288640									136288640
	31121	Vehicles		450800									450800
	31122	Plant & Machinery		14904960									14904960
	31123	Furniture and Fixture		8693015									8693015
	31134	Software Development and Procurement Expenses		2510557									2510557
	31171	Capital Improvement Expenses of Public Construction		9546917									9546917
Courts	Federal Parliament Total			104156747									104156747
	21111	Employee Salary		1912993039									1912993039
	21112	Official Salary		364170130									364170130
	21121	Uniform		41885023									41885023
	21123	Medical Allowance		912315									912315
	21131	Local Allowances		32164198									32164198
	21132	Dearness Allowance		86023013									86023013
	21133	Field Allowance		11074324									11074324
	21134	Employee Meeting Allowance		3746715									3746715
	21135	Employee Incentive and Award		723049									723049
	21139	Other Allowance		7474793									7474793
	21141	Official Meeting Allowance		270500									270500
	21142	Official Other Facility		26969849									26969849
	21149	Official Other Allowance		35126									35126
	21212	Contributory Pension and Gratuity Fund Expense		1143934									1143934
	21213	Contributory Insurance Fund Expense		15833228									15833228
	21222	Contributory Pension and Gratuity Fund Expense for Officials		79400									79400
	21223	Contributory Insurance Fund Expense of Officials		1644000									1644000

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	Gon Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22111	Water and Electricity		65719252								65719252
22112	Communication		40168486								40168486
22211	Fuel (Official)		55052576								55052576
22212	Fuel (Office Purpose)		44200107								44200107
22213	Maintenance- Vehicles		69908345								69908345
22214	Insurance and Renewal Expense		14141636								14141636
22221	Operation & Maintenance of Machine		30588507								30588507
22231	Repair and Maintenance of Constructed Public Properties		21286114								21286114
22291	Operation and Maintenance of Other Assets		9955230								9955230
22311	General Office Expenses		141321282								141321282
22313	Books and Materials		6880956								6880956
22314	Fuel-For Other Purposes		9633074								9633074
22315	Newspaper, Printing and Information Publishing Expenses		37036792								37036792
22319	Operation Expenses of Office		2192884								2192884
22411	Services and Consultancy Expenses		11636608								11636608
22412	Information System and Software Operation Expense		1792781								1792781
22413	Contract Service Fee		72928285								72928285
22419	Other Services fee		321871888								321871888
22511	Employee Training Expense		17614051								17614051
22512	Skill Development and Awareness and Seminar Expense		9848598								9848598
22522	Program Expenses		43282094								43282094
22529	Other Program Expenses		11772101								11772101
22611	Monitoring & Evaluation Expenses		4055010								4055010
22612	Travelling Expenses		40325987								40325987
22711	Miscellaneous Expenses		78051641								78051641
22812	Conditional Recurrent Grant to Government Agencies, Committees & Boards		53881954								53881954
22842	Government Agencies, Committees, Boards- Conditional Capital Grant		4380180								4380180
28142	House Rent		93199325								93199325
28211	Revenue Refund		3774685								3774685
28212	Judicial Refund		5669414								5669414
31111	Building Purchase		8321864								8321864
31112	Building Construction		145607975								145607975
31113	Capital Formation - Building		2000000								2000000
31121	Vehicles		351693682								351693682
31122	Plant & Machinery		71075461								71075461
31123	Furniture and Fixture		39533853								39533853

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
31134	Software Development and Procurement Expenses		22651247								22651247
31135	Capital Consultancy		1480000								1480000
31159	Public Construction- Others		4473657								4473657
31161	House Improvement Expense		4999356								4999356
31172	Capital Research & Consultancy		5751049								5751049
	Courts Total		6076580639		8836388826						6960219465
Commission for Investigation of Abuse of Authority	21111	Employee Salary									300977379
	21112	Official Salary	2820858								2820858
	21121	Uniform	4048000								4048000
	21122	Meal	13753992								13753992
	21132	Dearness Allowance	13688669								13688669
	21134	Employee Meeting Allowance	328000								328000
	21135	Employee Incentive and Award	845000								845000
	21139	Other Allowance	284600								284600
	21142	Official Other Facility	108039								108039
	21149	Official Other Allowance	1680								1680
	21213	Contributory Insurance Fund Expense	2519355								2519355
	21223	Contributory Insurance Fund Expense of Officials	0								0
	22111	Water and Electricity	9423665								9423665
	22112	Communication	10649089								10649089
	22211	Fuel (Official)	177366								177366
	22212	Fuel (Office Purpose)	19319913								19319913
	22213	Maintenance- Vehicles	13203375								13203375
	22214	Insurance and Renewal Expense	2757636								2757636
	22221	Operation & Maintenance of Machine	5483772								5483772
	22231	Repair and Maintenance of Constructed Public Properties	3958623								3958623
	22311	General Office Expenses	33166482								33166482
	22313	Books and Materials	72725								72725
	22314	Fuel- For Other Purposes	0								0
	22315	Newspaper, Printing and Information Publishing Expenses	9189302								9189302
	22411	Services and Consultancy Expenses	1103810								1103810
	22412	Information System and Software Operation Expense	1820737								1820737
	22413	Contract Service Fee	42801608								42801608
	22511	Employee Training Expense	1440761								1440761
	22512	Skill Development and Awareness and Seminar Expense	2893058								2893058

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity		Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
Office of the Auditor General		22529	Other Program Expenses	10102123								10102123
		22611	Monitoring & Evaluation Expenses	759718								759718
		22612	Travelling Expenses	19861692								19861692
		22619	Other Travelling Expenses	9135094								9135094
		22711	Miscellaneous Expenses	17560098								17560098
		28141	Land Rent	0								0
		28142	House Rent	6286589								6286589
		31112	Building Construction	155504951								155504951
		31121	Vehicles	58618100								58618100
		31122	Plant & Machinery	31967028								31967028
		31123	Furniture and Fixture	19566355								19566355
		31161	House Improvement Expense	4168780								4168780
		Commission for Investigation of Abuse of Authority		830398021								830398021
		Total										
		21111	Employee Salary	246424337								246424337
		21112	Official Salary	968156								968156
		21121	Uniform	4410000								4410000
		21132	Dearness Allowance	10641467								10641467
		21134	Employee Meeting Allowance	424000								424000
		21135	Employee Incentive and Award	190809								190809
		21139	Other Allowance	480000								480000
		21141	Official Meeting Allowance	0								0
		21142	Official Other Facility	30400								30400
		21149	Official Other Allowance	24000								24000
		22122	Contributory Pension and Gratuity Fund Expense	39383								39383
		22123	Contributory Insurance Fund Expense	1805856								1805856
		22111	Water and Electricity	2460885								2460885
		22112	Communication	2113930								2113930
		22211	Fuel (Official)	0								0
		22212	Fuel (Office Purpose)	4918542								4918542
		22213	Maintenance- Vehicles	4080178								4080178
		22214	Insurance and Renewal Expense	1319288								1319288
		22221	Operation & Maintenance of Machine	765618								765618
		22231	Repair and Maintenance of Constructed Public Properties	843279								843279
		22291	Operation and Maintenance of Other Assets	38872								38872
		22311	General Office Expenses	4322569								4322569
		22314	Fuel-For Other Purposes	23350								23350
		22315	Newspaper, Printing and Information Publishing Expenses	2071176								2071176

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22411	Services and Consultancy Expenses	2904190								2904190
	22412	Information System and Software Operation Expense	477538								477538
	22413	Contract Service Fee	12632286								12632286
	22511	Employee Training Expense	1358834								1358834
	22522	Program Expenses	2935757								2935757
	22611	Monitoring & Evaluation Expenses	57289980								57289980
	22612	Travelling Expenses	12000								12000
	22711	Miscellaneous Expenses	3794849								3794849
	26211	International Membership Fee& Assistance	245230								245230
	28142	House Rent	19547304								19547304
	28143	Vehicle and Machinery Rent	2435339								2435339
	31112	Building Construction	118292761								118292761
	31122	Plant & Machinery	2600119								2600119
	31123	Furniture and Fixture	2363963								2363963
	31134	Software Development and Procurement Expenses	594440								594440
		Office of the Auditor General Total	515880682								515880682
Public Service Commission	21111	Employee Salary	161478999								161478999
	21112	Official Salary	3893147								3893147
	21121	Uniform	3045000								3045000
	21131	Local Allowances	1536768								1536768
	21132	Dearness Allowance	7076489								7076489
	21142	Official Other Facility	602300								602300
	21149	Official Other Allowance	100000								100000
	22122	Contribution Pension and Gratuity Fund Expense	0								0
	22123	Contributory Insurance Fund Expense	1404285								1404285
	22111	Water and Electricity	3398876								3398876
	22112	Communication	1880143								1880143
	22211	Fuel (Official)	563678								563678
	22212	Fuel (Office Purpose)	7509688								7509688
	22213	Maintenance- Vehicles	8340684								8340684
	22214	Insurance and Renewal Expense	1409035								1409035
	22221	Operation & Maintenance of Machine	1255302								1255302
	22291	Operation and Maintenance of Other Assets	85507								85507
	22311	General Office Expenses	7181090								7181090
	22313	Books and Materials	259194								259194
	22314	Fuel- For Other Purposes	769802								769802
	22315	Newspaper, Printing and Information Publishing Expenses	513882								513882

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22319	Operation Expenses of Office	199887								199887
	22411	Services and Consultancy Expenses	0								0
	22412	Information System and Software Operation Expense	2657873								2657873
	22413	Contract Service Fee	23369560								23369560
	22511	Employee Training Expense	150000								150000
	22512	Skill Development and Awareness and Seminar Expense	2968521								2968521
	22522	Program Expenses	1663700								1663700
	22529	Other Program Expenses	3985349								3985349
	22611	Monitoring & Evaluation Expenses	943404								943404
	22612	Travelling Expenses	2670767								2670767
	22711	Miscellaneous Expenses	255429393								255429393
	22832	Conditional Grants	13500000								13500000
	28142	House Rent	1848800								1848800
	31121	Vehicles	1393599								1393599
	31122	Plant & Machinery	6325651								6325651
	31123	Furniture and Fixture	2775370								2775370
	31159	Public Construction- Others	2273183								2273183
	31171	Capital Improvement Expenses of Public Construction	2131443								2131443
		Public Service Commission Total	536560367								536560367
Election Commission	21111	Employee Salary	177074773								177074773
	21112	Official Salary	3491098								3491098
	21121	Uniform	3667387								3667387
	21131	Local Allowances	6351536								6351536
	21132	Dearness Allowance	8157328								8157328
	21134	Employee Meeting Allowance	1363794								1363794
	21139	Other Allowance	1914571								1914571
	21142	Official Other Facility	1188426								1188426
	21149	Official Other Allowance	89753								89753
	21212	Contributory Pension and Gratuity Fund Expense	0								0
	21213	Contributory Insurance Fund Expense	1545839								1545839
	22111	Water and Electricity	6703358								6703358
	22112	Communication	3556358								3556358
	22211	Fuel (Official)	414005								414005
	22212	Fuel (Office Purpose)	7747524								7747524
	22213	Maintenance- Vehicles	3230896								3230896
	22214	Insurance and Renewal Expense	3286878								3286878
	22221	Operation & Maintenance of Machine	2157140								2157140

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22231	Repair and Maintenance of Constructed Public Properties	112209								112209
	22311	General Office Expenses	9074952								9074952
	22313	Books and Materials	100000								100000
	22314	Fuel-For Other Purposes	864982								864982
	22315	Newspaper, Printing and Information Publishing Expenses	1722509								1722509
	22411	Services and Consultancy Expenses	20000								20000
	22412	Information System and Software Operation Expense	13221								13221
	22413	Contract Service Fee	77305937								77305937
	22522	Program Expenses	43758665								43758665
	22529	Other Program Expenses	70956538								70956538
	22611	Monitoring & Evaluation Expenses	3772674								3772674
	22612	Travelling Expenses	1723564								1723564
	22711	Miscellaneous Expenses	1666216								1666216
	28142	House Rent	17056047								17056047
	31112	Building Construction	14410576								14410576
	31122	Plant & Machinery	1732411								1732411
	31123	Furniture and Fixture	698885								698885
	31134	Software Development and Procurement Expenses	763810								763810
	31171	Capital Improvement Expenses of Public Construction	11567198								11567198
National Human Rights Commission	21111	Employee Salary	101348658								101348658
	21112	Official Salary	3837435								3837435
	21121	Uniform	231000								231000
	21131	Local Allowances	835452								835452
	21132	Dearness Allowance	5415847								5415847
	21134	Employee Meeting Allowance	139500								139500
	21139	Other Allowance	96000								96000
	21142	Official Other Facility	243800								243800
	21212	Contributory Pension and Gratuity Fund Expense	28962								28962
	21213	Contributory Insurance Fund Expense	977733								977733
	22111	Water and Electricity	2426796								2426796
	22112	Communication	2490570								2490570
	22211	Fuel (Official)	687679								687679
	22212	Fuel (Office Purpose)	5803571								5803571
	22213	Maintenance- Vehicles	4673883								4673883

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22214	Insurance and Renewal Expense	1458426								1458426
	22221	Operation & Maintenance of Machine	951427								951427
	22311	General Office Expenses	5660789								5660789
	22313	Books and Materials	50621								50621
	22314	Fuel-For Other Purposes	225775								225775
	22315	Newspaper, Printing and Information Publishing Expenses	2430232								2430232
	22411	Services and Consultancy Expenses	678868								678868
	22412	Information System and Software Operation Expense	727720								727720
	22413	Contract Service Fee	544643								544643
	22419	Other Services fee	96000								96000
	22522	Program Expenses	12218574								12218574
	22529	Other Program Expenses	1175296								1175296
	22611	Monitoring & Evaluation Expenses	281632								281632
	22612	Travelling Expenses	743000								743000
	22711	Miscellaneous Expenses	2519351								2519351
	27311	Pensions and Disability Allowance	374750								374750
	27313	Accumulated Leave of Retirees	2764446								2764446
	27314	Medical Expenses of Retirees	2998000								2998000
	28142	House Rent	7180542								7180542
	28143	Vehicle and Machinery Rent	0								0
	28149	Other Rent	0								0
	31122	Plant & Machinery	2101328								2101328
	31123	Furniture and Fixture	874052								874052
		National Human Rights Commission Total	177371357								177371357
Council of Justice	21111	Employee Salary	14168978								14168978
	21112	Official Salary	3633115								3633115
	21121	Uniform	270000								270000
	21132	Dearness Allowance	786134								786134
	21134	Employee Meeting Allowance	417000								417000
	21139	Other Allowance	176750								176750
	21141	Official Meeting Allowance	407500								407500
	21142	Official Other Facility	478587								478587
	21212	Contributory Pension and Gratuity Fund Expense	0								0
	21213	Contributory Insurance Fund Expense	118800								118800
	22111	Water and Electricity	871530								871530
	22112	Communication	859570								859570
	22211	Fuel (Official)	956437								956437
	22212	Fuel (Office Purpose)	897939								897939
	22213	Maintenance- Vehicles	1097257								1097257

Ministry wise Line Item expenditure

Ministry/Budget Entity		Economic Codes		Economic Heads		GoN Cash		Cash Grant		Cash Loan		Reimbursable Grant		Reimbursable Loan		Direct Grant		Direct Loan		Commodity Grant		Total Expenditure	
22214	Insurance and Renewal Expense	290203		22221	Operation & Maintenance of Machine	199225		22291	Operation and Maintenance of Other Assets	176077		2311	General Office Expenses	1799662		2313	Books and Materials	99547		2314	Fuel For Other Purposes	90330	
22315	Newspaper, Printing and Information Publishing Expenses	571328		22412	Information System and Software Operation Expense	99700		22413	Contract Service Fee	4914249		23522	Program Expenses	3350889		23611	Monitoring & Evaluation Expenses	275425		23612	Travelling Expenses	95552	
22711	Miscellaneous Expenses	1099268		28142	House Rent	495148		31122	Plant & Machinery	245101		31123	Furniture and Fixture	796718		31134	Software Development and Procurement Expenses	399500				399500	
31161	House Improvement Expense	497089			Council of Justice Total	40634607															497089		
National Natural Resources and Fiscal Commission	21111 Employee Salary	20896902		21112	Official Salary	1798069		21121	Uniform	360000		21132	Dearness Allowance	876763		21134	Employee Meeting Allowance	179500		21139	Other Allowance	82400	
	21141 Official Meeting Allowance	0		21142	Official Other Facility	44906															0		
	21212 Contributory Pension and Gratuity Fund Expense	0		21212	Contributory Pension and Gratuity Fund Expense	0														0			
	21213 Contributory Insurance Fund Expense	165200		21213	Contributory Insurance Fund Expense	165200														165200			
	22111 Water and Electricity	1354188																		1354188			
	22112 Communication	783588																		783588			
	22211 Fuel (Official)	268225																		268225			
	22212 Fuel (Office Purpose)	1382766																		1382766			
	22213 Maintenance- Vehicles	1195417																		1195417			
	22214 Insurance and Renewal Expense	325818																		325818			
	22221 Operation & Maintenance of Machine	240375																		240375			

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22231	Repair and Maintenance of Constructed Public Properties	42800								42800
	22291	Operation and Maintenance of Other Assets	287286								287286
	22311	General Office Expenses	1834975								1834975
	22315	Newspaper, Printing and Information Publishing Expenses	954857								954857
	22411	Services and Consultancy Expenses	0								0
	22412	Information System and Software Operation Expense	299977								299977
	22413	Contract Service Fee	4288799								4288799
	22512	Skill Development and Awareness and Seminar Expenses	1458788								1458788
	22522	Program Expenses	2922880								2922880
	22611	Monitoring & Evaluation Expenses	319919								319919
	22612	Travelling Expenses	37400								37400
	22711	Miscellaneous Expenses	1361819								1361819
	28142	House Rent	31019								31019
	31122	Plant & Machinery	1731329								1731329
	31123	Furniture and Fixture	494375								494375
		National Natural Resources and Fiscal Commission Total	46010340								46010340
National Women Commission	21111	Employee Salary	10223761								10223761
	21112	Official Salary	1289778								1289778
	21121	Uniform	180000								180000
	21132	Dearness Allowance	460930								460930
	21141	Official Meeting Allowance	0								0
	21213	Contributory Insurance Fund Expense	85200								85200
	22111	Water and Electricity	242342								242342
	22112	Communication	799491								799491
	22211	Fuel (Official)	159300								159300
	22212	Fuel (Office Purpose)	914636								914636
	22213	Maintenance- Vehicles	1020545								1020545
	22214	Insurance and Renewal Expense	289833								289833
	22311	General Office Expenses	1334914								1334914
	22313	Books and Materials	7925								7925
	22314	Fuel- For Other Purposes	1375								1375
	22315	Newspaper, Printing and Information Publishing Expenses	473820								473820
	22411	Services and Consultancy Expenses	32000								32000
	22412	Information System and Software Operation Expense	252826								252826
	22413	Contract Service Fee	3915590								3915590

Ministry wise Line Item expenditure											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22419	Other Services fee	91600								91600
	22512	Skill Development and Awareness and Seminar Expenses	1023287								1023287
	22522	Program Expenses	8967737								34290466
	22529	Other Program Expenses	1120373								1120373
	22611	Monitoring & Evaluation Expenses	624688								624688
	22612	Travelling Expenses	18700								18700
	22711	Miscellaneous Expenses	584284								584284
	28142	House Rent	4114700								4114700
	31122	Plant & Machinery	380923								2792471
	31123	Furniture and Fixture	429598								2700459
National Dalit Commission		National Women Commission Total	3900156								69045294
	21111	Employee Salary	5682746								5682746
	21112	Official Salary	1581782								1581782
	21121	Uniform	130000								130000
	21132	Dearness Allowance	250022								250022
	21139	Other Allowance	381500								381500
	21213	Contributory Insurance Fund Expense	48800								48800
	22111	Water and Electricity	373702								373702
	22112	Communication	245264								245264
	22211	Fuel (Official)	296368								296368
	22212	Fuel (Office Purpose)	1082617								1082617
	22213	Maintenance- Vehicles	1099984								1099984
	22214	Insurance and Renewal Expense	296587								296587
	22221	Operation & Maintenance of Machine	300000								300000
	22311	General Office Expenses	2495597								2495597
	22313	Books and Materials	85810								85810
	22314	Fuel- For Other Purposes	18000								18000
	22315	Newspaper, Printing and Information Publishing Expenses	272192								272192
	22413	Contract Service Fee	3362555								3362555
	22522	Program Expenses	3247392								3247392
	22611	Monitoring & Evaluation Expenses	540700								540700
	22612	Travelling Expenses	295160								295160
	22711	Miscellaneous Expenses	499338								499338
	28142	House Rent	2566194								2566194
	28149	Other Rent	208201								208201
	31122	Plant & Machinery	499880								499880
	31123	Furniture and Fixture	500000								500000
		National Dalit Commission Total	26390391								26390391

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GOn Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
National Inclusion Commission	21111	Employee Salary	6032851								6032851
	21112	Official Salary	1741941								1741941
	21121	Uniform	140000								140000
	21132	Dearness Allowance	313264								313264
	21139	Other Allowance	191000								191000
	21213	Contributory Insurance Fund Expense	54000								54000
	22111	Water and Electricity	226395								226395
	22112	Communication	242198								242198
	22211	Fuel (Official)	328138								328138
	22212	Fuel (Office Purpose)	798183								798183
	22213	Maintenance- Vehicles	498353								498353
	22214	Insurance and Renewal Expense	179133								179133
	22221	Operation & Maintenance of Machine	198937								198937
	22311	General Office Expenses	1560413								1560413
	22313	Books and Materials	193410								193410
	22314	Fuel-For Other Purposes	89594								89594
	22315	Newspaper, Printing and Information Publishing Expenses	285697								285697
	22411	Services and Consultancy Expenses	30000								30000
	22413	Contract Service Fee	2221122								2221122
	22522	Program Expenses	2094847								2094847
	22611	Monitoring & Evaluation Expenses	696919								696919
	22612	Travelling Expenses	30350								30350
	22711	Miscellaneous Expenses	627978								627978
	28142	House Rent	393240								393240
	31122	Plant & Machinery	799701								799701
	31123	Furniture and Fixture	489201								489201
	31161	House Improvement Expense	399988								399988
		National Inclusion Commission Total	20896863								20896863
Indigenous Nationalities Commission	21111	Employee Salary	7370756								7370756
	21112	Official Salary	1591861								1591861
	21121	Uniform	140000								140000
	21132	Dearness Allowance	308480								308480
	21139	Other Allowance	99800								99800
	21141	Official Meeting Allowance	100000								100000
	21212	Contributory Pension and Gratuity Fund Expense	0								0
	21213	Contributory Insurance Fund Expense	47600								47600
	22111	Water and Electricity	74064								74064

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Ministry wise Line Item expenditure

F/Y 2020/21

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22112	Communication		203737								203737
22211	Fuel (Official)		223271								223271
22212	Fuel (Office Purpose)		514041								514041
22213	Maintenance- Vehicles		490582								490582
22214	Insurance and Renewal Expense		146330								146330
22221	Operation & Maintenance of Machine		96050								96050
22311	General Office Expenses		899545								899545
22314	Fuel- For Other Purposes		11354								11354
22315	Newspaper, Printing and Information Publishing Expenses		283161								283161
22411	Services and Consultancy Expenses		1114797								1114797
22413	Contract Service Fee		2382884								2382884
22512	Skill Development and Awareness and Seminar Expenses		1754466								1754466
22611	Monitoring & Evaluation Expenses		750625								750625
22612	Travelling Expenses		0								0
22711	Miscellaneous Expenses		570720								570720
28142	House Rent		299844								299844
31122	Plant & Machinery		1308271								1308271
31123	Furniture and Fixture		299732								299732
31161	House Improvement Expense		446102								446102
Indigenous Nationalities Commission Total			21528072								21528072
Madhesi Commission	21111 Employee Salary		6124840								6124840
	21112 Official Salary		2149950								2149950
	21121 Uniform		140000								140000
	21132 Dearness Allowance		319804								319804
	21139 Other Allowance		70400								70400
	21141 Official Meeting Allowance		100000								100000
	21212 Contributory Pension and Gratuity Fund Expense		0								0
	21213 Contributory Insurance Fund Expense		52800								52800
	22111 Water and Electricity		142859								142859
	22112 Communication		366849								366849
	22211 Fuel (Official)		394868								394868
	22212 Fuel (Office Purpose)		700000								700000
	22213 Maintenance- Vehicles		398666								398666
	22214 Insurance and Renewal Expense		299620								299620
	22221 Operation & Maintenance of Machine		93092								93092
	22311 General Office Expenses		1100000								1100000
	22314 Fuel- For Other Purposes		34800								34800

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22315	Newspaper, Printing and Information Publishing Expenses	400000								400000
	22411	Services and Consultancy Expenses	59720								59720
	22413	Contract Service Fee	3812429								3812429
	22512	Skill Development and Awareness and Seminar Expense	715551								715551
	22522	Program Expenses	3631140								3631140
	22611	Monitoring & Evaluation Expenses	1069285								1069285
	22612	Travelling Expenses	43945								43945
	22711	Miscellaneous Expenses	693629								693629
	28142	House Rent	2577194								2577194
	31121	Vehicles	14887000								14887000
	31122	Plant & Machinery	1200000								1200000
	31123	Furniture and Fixture	1244044								1244044
	31161	House Improvement Expense	400000								400000
		Madhesi Commission Total	43222483								43222483
Tharu Commission	21111	Employee Salary	6779857								6779857
	21112	Official Salary	1814226								1814226
	21121	Uniform	150000								150000
	21132	Dearness Allowance	355343								355343
	21139	Other Allowance	94775								94775
	21141	Official Meeting Allowance	0								0
	21213	Contributory Insurance Fund Expense	61493								61493
	22111	Water and Electricity	144500								144500
	22112	Communication	171506								171506
	22211	Fuel (Official)	264000								264000
	22212	Fuel (Office Purpose)	544652								544652
	22213	Maintenance- Vehicles	597043								597043
	22214	Insurance and Renewal Expense	140220								140220
	22311	General Office Expenses	1839583								1839583
	22313	Books and Materials	556653								556653
	22314	Fuel- For Other Purposes	16500								16500
	22411	Services and Consultancy Expenses	491550								491550
	22413	Contract Service Fee	2804680								2804680
	22511	Employee Training Expense	266115								266115
	22522	Program Expenses	4835794								4835794
	22611	Monitoring & Evaluation Expenses	925645								925645
	22612	Travelling Expenses	0								0
	22711	Miscellaneous Expenses	677054								677054
	28142	House Rent	3780924								3780924

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	28143	Vehicle and Machinery Rent	486737								486737
	31121	Vehicles	9988998								9988998
	31122	Plant & Machinery	1037853								1037853
	31123	Furniture and Fixture	711221								711221
	31161	House Improvement Expense	0								0
		Tharu Commission Total	39035922								39035922
Muslim Commission	21111	Employee Salary	5588358								5588358
	21112	Official Salary	1627792								1627792
	21121	Uniform	130000								130000
	21132	Dearness Allowance	284022								284022
	21139	Other Allowance	538000								538000
	21213	Contributory Insurance Fund Expense	53600								53600
	22111	Water and Electricity	167439								167439
	22112	Communication	192841								192841
	22211	Fuel (Official)	339953								339953
	22212	Fuel (Office Purpose)	580642								580642
	22213	Maintenance- Vehicles	557687								557687
	22214	Insurance and Renewal Expense	388302								388302
	22221	Operation & Maintenance of Machine	184450								184450
	22311	General Office Expenses	1355481								1355481
	22313	Books and Materials	43455								43455
	22314	Fuel-For Other Purposes	24825								24825
	22411	Services and Consultancy Expenses	472620								472620
	22413	Contract Service Fee	3841214								3841214
	22511	Employee Training Expense	15000								15000
	22522	Program Expenses	3280796								3280796
	22611	Monitoring & Evaluation Expenses	876983								876983
	22612	Travelling Expenses	0								0
	22711	Miscellaneous Expenses	552722								552722
	23142	House Rent	2389000								2389000
	31122	Plant & Machinery	2155414								2155414
	31123	Furniture and Fixture	1584450								1584450
	31161	House Improvement Expense	261291								261291
		Muslim Commission Total	27446337								27446337
Office of Prime Minister and Council of Minister	21111	Employee Salary	1495522297								1495522297
	21112	Official Salary	25566803								25566803
	21121	Uniform	31525159								31525159
	21122	Meal	116245967								116245967

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
21131	Local Allowances	14983514									14983514
21132	Dearness Allowance	72248373									72248373
21134	Employee Meeting Allowance	6783293									6783293
21135	Employee Incentive and Award	85000									85000
21139	Other Allowance	3551341									3551341
21141	Official Meeting Allowance	279000									279000
21142	Official Other Facility	288182									288182
21212	Contributory Pension and Gratuity Fund Expense	1614146									1614146
21213	Contributory Insurance Fund Expense	13216097									13216097
22111	Water and Electricity	38848098									38848098
22112	Communication	35469778									35469778
22211	Fuel (Official)	2927839									2927839
22212	Fuel (Office Purpose)	56411940									56411940
22213	Maintenance- Vehicles	44644288									44644288
22214	Insurance and Renewal Expense	12020267									12020267
22221	Operation & Maintenance of Machine	10102158									10102158
22231	Repair and Maintenance of Constructed Public Properties	4737797									4737797
22291	Operation and Maintenance of Other Assets	2462440									2462440
22311	General Office Expenses	81375515									81375515
22313	Books and Materials	1287263									1287263
22314	Fuel- For Other Purposes	3540468									3540468
22315	Newspaper, Printing and Information Publishing Expenses	10847963									10847963
22319	Operation Expenses of Office	979180									979180
22411	Services and Consultancy Expenses	17558739									17558739
22412	Information System and Software Operation Expense	20459317									20459317
22413	Contract Service Fee	241960378									241960378
22419	Other Services fee	987557									987557
22511	Employee Training Expense	5061080									5061080
22512	Skill Development and Awareness and Seminar Expense	1390837									1390837
22522	Program Expenses	43330003									43330003
22611	Monitoring & Evaluation Expenses	15871801									15871801
22612	Travelling Expenses	36262278									36262278
22619	Other Travelling Expenses	0									0
22711	Miscellaneous Expenses	69692178									69692178
26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards	61600000									61600000
27213	Medicine Purchases	99260									99260
28142	House Rent	53182534									53182534

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	28143	Vehicle and Machinery Rent	0								0
	31112	Building Construction	217889296								217889296
	31121	Vehicles	42751085								42751085
	31122	Plant & Machinery	60936517								60936517
	31123	Furniture and Fixture	32175635								32175635
	31134	Software Development and Procurement Expenses	3378335								3378335
	31135	Capital Consultancy	0								0
	31159	Public Construction- Others	3109312								3109312
	31161	House Improvement Expense	7097914								7097914
	31171	Capital Improvement Expenses of Public Construction	6646834								6646834
	31172	Capital Research & Consultancy	1034909								1034909
	31411	Land Acquisition	0								0
	31441	License Procurement Expenses	475730								475730
	Office of Prime Minister and Council of Minister Total			3030495694				0			3030495694
Ministry of Finance	21111	Employee Salary	1542857620								1542857620
	21112	Official Salary	7473303								7473303
	21121	Uniform	29952600								29952600
	21131	Local Allowances	18370836								18370836
	21132	Dearness Allowance	69435140								69435140
	21133	Field Allowance	86400								86400
	21134	Employee Meeting Allowance	13470410								13470410
	21139	Other Allowance	40930836								40930836
	21141	Official Meeting Allowance	761000								761000
	21142	Official Other Facility	611550								611550
	21212	Contributory Pension and Gratuity Fund Expense	223986								223986
	21213	Contributory Insurance Fund Expense	12735417								12735417
	21223	Contributory Insurance Fund Expense of Officials	66800								66800
	22111	Water and Electricity	89903936								89903936
	22112	Communication	88335253								88335253
	22211	Fuel (Official)	549882								549882
	22212	Fuel (Office Purpose)	106670130								106670130
	22223	Maintenance- Vehicles	98281797								98281797
	22224	Insurance and Renewal Expense	22666658								22666658
	22221	Operation & Maintenance of Machine	48207101								48207101
	22231	Repair and Maintenance of Constructed Public Properties	18745932								18745932
	22291	Operation and Maintenance of Other Assets	27160112								27160112
	22311	General Office Expenses	217659669								217659669
			4941922								4941922
			6243543								6243543
			0								0
			0								0
			228845134								228845134

Ministry wise Line Item expenditure

F/Y 2020/21

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22313	Books and Materials	445470			55517						500987
23314	Fuel- For Other Purposes	13453504									13453504
22315	Newspaper, Printing and Information Publishing Expenses	69768177		135972	0					49964	69954113
22411	Services and Consultancy Expenses	189965252			70795552		17058898				431299792
22412	Information System and Software Operation Expense	29760327		26354620	168409		1316915				57601271
22413	Contract Service Fee	175555544		2924768	738492		0				179248805
22419	Other Services fee	121424909			497436						121922345
22511	Employee Training Expense	8672888		1827136	1402702		2449772				14296898
22512	Skill Development and Awareness and Seminar Expense	1861234			9515054		0				11376288
22522	Program Expenses	171813248		6490980	40622638		0				218926866
22529	Other Program Expenses	20483829			1914146						22397975
22611	Monitoring & Evaluation Expenses	41155679		0	852711						42008390
22612	Travelling Expenses	19465148			0						19465148
22711	Miscellaneous Expenses	7082748		0	406077	1810663					73069488
25111	Operating Subsidy - Non Financial Corporations	22160580									22160580
25112	Capital Subsidy - Non Financial Corporations	312839101		332572372							645411473
25212	Capital Subsidies to Non-Financial Private Enterprises	95000000									95000000
26211	International Membership Fee& Assistance	253633432									253633432
26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards	14800000									14800000
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards	100000000									100000000
27112	Other Social Security	3069514700		55680000	2404583516						5529778216
28141	Land Rent	84000									84000
28142	House Rent	146702808									146702808
28143	Vehicle and Machinery Rent	1907995									1907995
28149	Other Rent	369000									369000
28211	Revenue Refund	41149065									41149065
31111	Building Purchase	1006160									1006160
31112	Building Construction	83101254			167803980						250905234
31113	Capital Formation - Building	2049881									2049881
31121	Vehicles	19098982		7759000							26858892
31122	Plant & Machinery	27267482		49004994	47895361		44502640				414020477
31123	Furniture and Fixture	110926710		5271989	2271778		0				118470477
31132	Research and Development Expenses	397760		0	1069581						397760
31134	Software Development and Procurement Expenses	6308485									7719102
31135	Capital Consultancy	1923687									1923687

Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	31151	Road and Bridge Construction						0	0	0	0
	31153	Electricity Structure Construction	1884789								1884789
	31158	Sanitation Structure Construction	13260256								22480620
	31159	Public Construction- Others	7605412								39495785
	31161	House Improvement Expense									
	31171	Capital Improvement Expenses of Public Construction	41819170								72829058
	31172	Capital Research & Consultancy	0								483664391
	31411	Land Acquisition	1413058802								1413058802
		Ministry of Finance Total	10323079146	55680000	3082197950	188133784					14351934587
Ministry of Industry, Commerce and Supply	21111	Employee Salary	338501837								338501837
	21112	Official Salary	6591093								6591093
	21121	Uniform	8231499								8231499
	21122	Meal	300000								300000
	21123	Medical Allowance	433332								433332
	21132	Dearness Allowance	14103759								14103759
	21134	Employee Meeting Allowance	2681111								2915156
	21139	Other Allowance	888761								4207761
	21141	Official Meeting Allowance	55000								55000
	21142	Official Other Facility	829616								829616
	21149	Official Other Allowance	0								0
	21212	Contributory Pension and Gratuity Fund Expense	12114								12114
	21213	Contributory Insurance Fund Expense	2556032								2556032
	22111	Water and Electricity	14339048								15116194
	22112	Communication	8128717								11351452
	22211	Fuel (Official)	928351								1480658
	22212	Fuel (Office Purpose)	16352854								20869025
	22213	Maintenance- Vehicles	14995490								19500042
	22214	Insurance and Renewal Expense	3767805								4764831
	22221	Operation & Maintenance of Machine	7099069								8192414
	22231	Repair and Maintenance of Constructed Public Properties	674293								674293
	22291	Operation and Maintenance of Other Assets	147768								147768
	22311	General Office Expenses	29346552								36241943
	22313	Books and Materials	1102411								1102411
	22314	Fuel- For Other Purposes	212363								219513
	22315	Newspaper, Printing and Information Publishing Expenses	3424817								5235641
	22319	Operation Expenses of Office	444158								444158

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22411	Services and Consultancy Expenses	1677764	58703047								75440811
22412	Information System and Software Operation Expense	2325004	485900	0							2810904
22413	Contract Service Fee	73710329	9681309	0							83391638
22419	Other Services Fee	91275	2034952								2126227
22511	Employee Training Expense	300000	960377	0							1260377
22512	Skill Development and Awareness and Seminar Expense	25100553	0	29014343							70914896
22521	Production Materials/Service Expenses	128045983									128045983
22522	Program Expenses	253114604	3317670		110017613	0	0	0			366449887
22529	Other Program Expenses	136054537									136054537
22611	Monitoring & Evaluation Expenses	19842054	5853868	0							25695922
22612	Travelling Expenses	2329554	1487353								3816907
22711	Miscellaneous Expenses	8576082	3742629	0							12318712
25111	Operating Subsidy - Non Financial Corporations	460000000									460000000
25211	Operating Subsidies to Non-Financial Private Enterprises	1874024	8228951								10102974
25315	N/A	3000000									3000000
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards		707564		0						707564
26413	Conditional Grant to Other Institutions	913400000		400000000							1313400000
27312	Gratuity	1456341									1456341
27313	Accumulated Leave of Retirees	2366976									2356976
27314	Medical Expenses of Retirees	1415003									1415003
28141	Land Rent	300000									300000
28142	House Rent	5713033									10652560
28143	Vehicle and Machinery Rent	140000									140000
28211	Revenue Refund	85000									85000
31112	Building Construction	242472299									274288462
31114	Land Pilling	0									0
31121	Vehicles	69500									18230761
31122	Plant & Machinery	132969412									146959764
31123	Furniture and Fixture	10082469									12855310
31132	Research and Development Expenses										16948191
31134	Software Development and Procurement Expenses	12311234									118537667
31135	Capital Consultancy	0									41147041
31151	Road and Bridge Construction	121015177									121015177
31153	Electricity Structure Construction	23818862									23818862
31159	Public Construction- Others	548604192									1345551170
31161	House Improvement Expense	15464901									15464901

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Ministry wise Line Item expenditure

F/Y 2020/21										Commodity Grant	Total Expenditure
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	31171	Capital Improvement Expenses of Public Construction	8379405								8379405
	31172	Capital Research & Consultancy	40421672								105715031
	31411	Land Acquisition	0								0
Ministry of Energy, Water Resources and Irrigation		Ministry of Industry, Commerce and Supply Total	3700752088	4025234	400000000	411892392	813364002	160290019			5490323735
	21111	Employee Salary	639008724								639008724
	21112	Official Salary	3046808								3046808
	21121	Uniform	11330400								11330400
	21123	Medical Allowance	940249								940249
	21131	Local Allowances	1399278								1399278
	21132	Dearness Allowance	26036229								26036229
	21134	Employee Meeting Allowance	3590250								3590250
	21135	Employee Incentive and Award	1500000								1500000
	21139	Other Allowance	583616								583616
	21141	Official Meeting Allowance	394500								394500
	21212	Contributory Pension and Gratuity Fund Expense	400								400
	21213	Contributory Insurance Fund Expense	3779222								3779222
	22111	Water and Electricity	25123194								25123194
	22112	Communication	16880423								16880423
	22211	Fuel (Official)	2151824								2151824
	22212	Fuel (Office Purpose)	40226522								40226522
	22213	Maintenance- Vehicles	27015500								27015500
	22214	Insurance and Renewal Expense	11113847								11113847
	22221	Operation & Maintenance of Machine	4659294								4659294
	22231	Repair and Maintenance of Constructed Public Properties	6479723								6479723
	22291	Operation and Maintenance of Other Assets	1755874								1755874
	2311	General Office Expenses	32797387								32797387
	2313	Books and Materials	283552								283552
	2314	Fuel- For Other Purposes	1489873								1489873
	2315	Newspaper, Printing and Information Publishing Expenses	8491114								8491114
	2319	Operation Expenses of Office	2048563								2048563
	22411	Services and Consultancy Expenses	12151422								12151422
	22412	Information System and Software Operation Expense	1988858								1988858
	22413	Contract Service Fee	185110954								185110954
	22419	Other Services fee	38833833								38833833
	22511	Employee Training Expense	2457785								2457785
											2498665

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22512	Skill Development and Awareness and Seminar Expense	5186526			0	3080173				8266699	
22522	Program Expenses	15091317			0	0				15091317	
22529	Other Program Expenses	202491								292491	
22611	Monitoring & Evaluation Expenses	20661292		1197070	1189905					23038267	
22612	Travelling Expenses	8434039		0	900000					9334039	
22711	Miscellaneous Expenses	18253667		102514	128660					18484841	
20413	Conditional Grant to Other Institutions	157307765	0	133555138	0	260872547				1967735450	
27311	Pensions and Disability Allowance	1966837								1966837	
28141	Land Rent	69000								69000	
28142	House Rent	23622416				700000				24322416	
28143	Vehicle and Machinery Rent	31640								31640	
28149	Other Rent	0								0	
31112	Building Construction	11175289			0					11175289	
31114	Land Piling	0								0	
31121	Vehicles	542232								542232	
31122	Plant & Machinery	27310648		13654442	22163504	70099005	174140394			553167994	
31123	Furniture and Fixture	13089100			0					13089100	
31134	Software Development and Procurement Expenses	6774320								6774320	
31151	Road and Bridge Construction	537464				2553566				3091030	
31153	Electricity Structure Construction	0		0		0				0	
31154	Embryo and Barrier Construction	5510246760	29609607	856329454	3047200	63229400				6462462422	
31155	Irrigation Structure Construction	5150375645		3653726426		542275442				9346377513	
31157	Forest and Environment Conservation	4988957				1063551				6062508	
31159	Public Construction- Others	118965259			1287052	9400000				129682310	
31161	House Improvement Expense	21774827				19956609				41754436	
31171	Capital Improvement Expenses of Public Construction	986047619				49069215				1035116834	
31172	Capital Research & Consultancy	1062306382	10752007	700000	72139922	12230160	12798000			117026470	
31411	Land Acquisition	2500914854								2500914854	
	Ministry of Energy, Water Resources and Irrigation Total	18440485563	29609607	4520807887	167079290	793761649	353439859	186938394		24492122250	
Ministry of Law, Justice and Parliamentary Affairs	21111	Employee Salary	79408985							79408985	
	21112	Official Salary	14739299							14739299	
	21121	Uniform	1410000							1410000	
	21132	Dearness Allowance	3464052							3464052	
	21134	Employee Meeting Allowance	1554850							1554850	
	21135	Employee Incentive and Award	76000							76000	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
21139	Other Allowance		401200								401200
21141	Official Meeting Allowance		299590								299590
21142	Official Other Facility		1645713								1645713
21149	Official Other Allowance		209529								209529
21212	Contributory Pension and Gratuity Fund Expense		19745								19745
21213	Contributory Insurance Fund Expense		594400								594400
22111	Water and Electricity		3324827								3324827
22112	Communication		2354807								2354807
22211	Fuel (Official)		2085759								2085759
22212	Fuel (Office Purpose)		6004542								6004542
22213	Maintenance- Vehicles		6987519								6987519
22214	Insurance and Renewal Expense		1364498								1364498
22221	Operation & Maintenance of Machine		1336962								1336962
22231	Repair and Maintenance of Constructed Public Properties		874922								874922
22291	Operation and Maintenance of Other Assets		775948								775948
22311	General Office Expenses		7096330								7096330
22313	Books and Materials		517701								517701
22314	Fuel- For Other Purposes		131700								131700
22315	Newspaper, Printing and Information Publishing Expenses		2643821								2643821
22319	Operation Expenses of Office		400000								400000
22411	Services and Consultancy Expenses		5364610								5364610
22412	Information System and Software Operation Expense		671999								671999
22413	Contract Service Fee		27516137								27516137
22511	Employee Training Expense		4984244								4984244
22512	Skill Development and Awareness and Seminar Expense		5831667								5831667
22522	Program Expenses		25889314								25889314
22611	Monitoring & Evaluation Expenses		4037181								4037181
22612	Travelling Expenses		284396								284396
22619	Other Travelling Expenses		548300								548300
22711	Miscellaneous Expenses		3519545								3519545
228411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards		27200000								27200000
228413	Conditional Grant to Other Institutions		3000000								3000000
28142	House Rent		17061049								17061049
28143	Vehicle and Machinery Rent		37400								37400
31121	Vehicles		12100300								12100300
31122	Plant & Machinery		4199215								4199215
31123	Furniture and Fixture		2920964								2920964

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads		GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure	
31134	Software Development and Procurement Expenses			0								0	
31161	House Improvement Expense			569411								569411	
31171	Capital Improvement Expenses of Public Construction			374912								374912	
	Ministry of Law, Justice and Parliamentary Affairs Total			285853344								285853344	
Ministry of Agriculture and Livestock Development	21111 Employee Salary			1496175462								1496175462	
21112	Official Salary			7903579								7903579	
21121	Uniform			28638340								28638340	
21123	Medical Allowance			5827321								5827321	
21131	Local Allowances			16242396								16242396	
21132	Dearness Allowance			64776177								64776177	
21133	Field Allowance			0								0	
21134	Employee Meeting Allowance			17540645								18005645	
21135	Employee Incentive and Award			0								0	
21139	Other Allowance			6077878								6077878	
21141	Official Meeting Allowance			1622600								1622600	
21142	Official Other Facility			708730								708730	
21149	Official Other Allowance			224094								224094	
22121	Social Security Fund Expenses			0								0	
22122	Contributory Pension and Gratuity Fund Expense			0								0	
22123	Contributory Insurance Fund Expense			15208434								15208434	
22111	Water and Electricity			118967705								120269862	
22112	Communication			37007395								38356724	
22211	Fuel (Official)			4720901								4803738	
22212	Fuel (Office Purpose)			125431848								135232896	
22213	Maintenance- Vehicles			110241505								118978327	
22214	Insurance and Renewal Expense			24507237								25107208	
22221	Operation & Maintenance of Machine			46966693								48082005	
22231	Repair and Maintenance of Constructed Public Properties			58035955								61534669	
22291	Operation and Maintenance of Other Assets			4900500								5099748	
22311	General Office Expenses			98036330								112535055	
22312	Feeds for Animals & Birds			69833607								69813607	
22313	Books and Materials			2169398								2328609	
22314	Fuel-For Other Purposes			17144167								17826999	
22315	Newspaper, Printing and Information Publishing Expenses			34698126								39771505	

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22319	Operation Expenses of Office	683730				91805					785535
22411	Services and Consultancy Expenses	8096900				10224653	141959013	245041050			478221616
22412	Information System and Software Operation Expense	3120845				194586	473095				3788526
22413	Contract Service Fee	296386826				10581470	0				306968296
22419	Other Services fee	26758241				233760					26982001
22511	Employee Training Expense	12525735				1095559	302823	156196			14084313
22512	Skill Development and Awareness and Seminar Expense	85078542				15749731	61591372				162419646
22521	Production Materials/Service Expenses	736497272									736497272
22522	Program Expenses	771846866				68000101	279978913	158893883			1135719762
22529	Other Program Expenses	1577238				429350	226582				2233170
22611	Monitoring & Evaluation Expenses	107645875				5112466	9603508				122361848
22612	Travelling Expenses	129529149				0	2564991	2243464			134337603
22619	Other Travelling Expenses	304985									304985
22711	Miscellaneous Expenses	48247069				1162367	3196766				52606202
25111	Operating Subsidy - Non Financial Corporations	17835675									17335675
25315	N/A	0									0
26211	International Membership Fee& Assistance	3676565									3676565
26312	Conditional Recurrent Grant to Local Bodies	0									0
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards	0	4787870000	6212130000							1100000000
26413	Conditional Grant to Other Institutions	887186152	977366954	1000000000	225214745	11277153					3101045004
26422	Government Agencies, Committees, Boards- Conditional Capital Grant	2927019		0							2927019
26423	Conditional Capital Grant to Other Institutions	744089152				7754760	192932431				944776343
27211	Scholarships	1798500									1798500
27213	Medicine Purchases	5057941									5057941
27311	Pensions and Disability Allowance	312098759									312098759
27312	Gratuity	15400000									15400000
27313	Accumulated Leave of Retirees	53697680									53697680
27314	Medical Expenses of Retirees	64231999									64231999
28141	Land Rent	505706									505706
28142	House Rent	60233616									72146064
28143	Vehicle and Machinery Rent	4250503									4250503
28149	Other Rent	158911									316378
28911	Recurrent Contingencies	0									0
31111	Building Purchase	11210780									11210780
31112	Building Construction	315098026									535414132
31114	Land Pilling	2978012									2978012
31121	Vehicles	20215410									50867007
		9230997									21420600

Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
31122	Plant & Machinery	29372423	9821911	151618737	499985						455723057
31123	Furniture and Fixture	53412436	4960251	13317910	43415						71734011
31131	Livestock and Horticulture Development Expenses	8062950		2055428							10118378
31134	Software Development and Procurement Expenses	1203004		0							1203004
31151	Road and Bridge Construction	9122352									9122352
31153	Electricity Structure Construction	566855									586855
31154	Embryos and Barrier Construction	2222917									2222917
31155	Irrigation Structure Construction	115800256									115800256
31156	Drinking Water Structure Construction	3353043									3353043
31157	Forest and Environment Conservation	986867									986867
31158	Sanitation Structure Construction	888251									888251
31159	Public Construction- Others	298942429				348863					298942429
31161	House Improvement Expense	60136418			1949525	0					62085943
31171	Capital Improvement Expenses of Public Construction	100115450				1747561					101863010
31172	Capital Research & Consultancy	6906917									6906917
31411	Land Acquisition	26188927									26188927
Ministry of Agriculture and Livestock Development Total			8219288197	5765236954	7212130000	377055133	1163383130	269708118			23006801532
Ministry of Drinking Water											
21111	Employee Salary	208332704			3497296	13177480					225007480
21112	Official Salary	2760936									2760936
21121	Uniform	3268700									3399900
21123	Medical Allowance	103627			194185	295573					1587385
21131	Local Allowances	772208					101621				873829
21132	Dearness Allowance	7340665					423087				7763752
21134	Employee Meeting Allowance	1031275				60000	100000				1191275
21139	Other Allowance	1312662				200000	245091				1757753
21141	Official Meeting Allowance	98940				20448	45512				164900
21142	Official Other Facility	90000				18600	41400				150000
21149	Official Other Allowance	77425				2945	6555				86925
21213	Contributory Insurance Fund Expense	1169176					29188				1218364
22111	Water and Electricity	10005549				100000	461832				10567381
22112	Communication	4215949				107200	440244				4763393
22211	Fuel (Official)	238076									238076
22212	Fuel (Office Purpose)	21546836				275000	1802741				23624577
22213	Maintenance- Vehicles	214495665				246095	2095538				23747298
22214	Insurance and Renewal Expense	4515355				160000	462468				5137823
22221	Operation & Maintenance of Machine	1061667				100000	100000				1261667

Ministry wise Line Item expenditure

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22231	Repair and Maintenance of Constructed Public Properties	4503392	689705	24199593	87606	189005	1009046	3367	7493	4185930	4503392
22291	Operation and Maintenance of Other Assets	24199593	24199593	87606	189005	1009046	3367	7493	58000	20906	689705
22311	General Office Expenses	87606	87606	189005	1009046	3367	7493	58000	20906	1087952	28506421
22313	Books and Materials	189005	189005	197973	1654116	1723673	1723673	1723673	2360328	199865	87606
22314	Fuel-For Other Purposes	1009046	1009046	1654116	143110	135512427	135512427	135512427	700995	16596596	197973
22315	Newspaper, Printing and Information Publishing Expenses	197973	416360	50000	0	2323023	0	0	140950	31050	5738117
22319	Operation Expenses of Office	1654116	416360	50000	0	11289515	0	0	0	300000	5738117
22411	Services and Consultancy Expenses	143110	416360	50000	0	433286	3929723	3929723	143110	143110	143110
22412	Information System and Software Operation Expense	135512427	416360	50000	0	17040558	0	0	189681	2205990	152810018
22413	Contract Service Fee	11289515	433286	17040558	0	763205	763205	763205	189681	2205990	416360
22419	Other Services fee	433286	17040558	763205	9929716	9929716	9929716	9929716	11400	11400	222000
22511	Employee Training Expense	2323023	11289515	9929716	336497	1245389	1245389	1245389	446054	446054	2623023
22512	Skill Development and Awareness and Seminar Expense	0	0	336497	1245389	1650865	1650865	1650865	0	0	433286
22522	Program Expenses	3929723	1650865	1650865	0	0	0	0	0	0	15219238
22529	Other Program Expenses	3929723	0	0	0	0	0	0	0	0	433286
22611	Monitoring & Evaluation Expenses	3929723	0	0	0	0	0	0	0	0	19436229
22612	Travelling Expenses	3929723	0	0	0	0	0	0	0	0	774605
22711	Miscellaneous Expenses	774605	0	0	0	77000	77000	77000	1084339	11091055	11091055
25111	Operating Subsidy - Non Financial Corporations	1084339	0	0	0	446054	446054	446054	0	0	782550
25211	Operating Subsidies to Non-Financial Private Enterprises	446054	0	0	0	1650865	1650865	1650865	0	0	2896254
26413	Conditional Grant to Other Institutions	1650865	0	0	0	0	0	0	0	0	250000
26422	Government Agencies, Committees, Boards- Conditional Capital Grant	0	0	0	0	0	0	0	0	0	0
27212	Rescue, Relief and Rehabilitation Expense	0	0	0	0	0	0	0	0	0	0
27312	Gratuity	2671388	2671388	2671388	2671388	900000	900000	900000	900000	900000	4471388
27313	Accumulated Leave of Retirees	1153553	1153553	1153553	1153553	369035	369035	369035	400000	400000	1922588
28142	House Rent	19391461	19391461	19391461	19391461	2200000	2200000	2200000	3684435	3684435	25275895
28143	Vehicle and Machinery Rent	0	0	0	0	0	0	0	0	0	0
31112	Building Construction	3227842	3227842	3227842	3227842	57822719	57822719	57822719	624655	8122564	3227842
31121	Vehicles	8681406	8681406	8681406	8681406	0	0	0	624655	8122564	66504125
31122	Plant & Machinery	29551771	29551771	29551771	29551771	12080427	12080427	12080427	1600902	1600902	38098991
31123	Furniture and Fixture	12080427	12080427	12080427	12080427	0	0	0	0	0	13681329
31134	Software Development and Procurement Expenses	262773	262773	262773	262773	2417767	2417767	2417767	1540195	1540195	4220935
31151	Road and Bridge Construction	249636140	249636140	249636140	249636140	84519635	84519635	84519635	1639434459	1639434459	249636140
31156	Drinking Water Structure Construction	7194693876	7194693876	7194693876	7194693876	84519635	84519635	84519635	86292380	86292380	958466440
31158	Sanitation Structure Construction	471496372	471496372	471496372	471496372	34453895	34453895	34453895	86292380	86292380	592242646

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
31159	Public Construction- Others	23862451									23862451
31161	House Improvement Expense	960560									960550
31171	Capital Improvement Expenses of Public Construction	6341230									92433957
31172	Capital Research & Consultancy	399903385	0								709724949
31411	Land Acquisition	9733185									9733185
	Ministry of Drinking Water Total	9150878744	0								12198884882
Ministry of Home Affairs	Employee Salary	38907712654									38907712654
21112	Official Salary	6069180									6069180
21121	Uniform	957963048									957963048
21122	Meal	6741613313									6741613313
21131	Local Allowances	313857116									313857116
21132	Dearness Allowance	2523074294									2523074294
21134	Employee Meeting Allowance	32226547									322510547
21135	Employee Incentive and Award	55023878									55023878
21139	Other Allowance	77245350									77245350
21212	Contributory Pension and Gratuity Fund Expense	185916530									185916530
21213	Contributory Insurance Fund Expense	505281182									505281182
22111	Water and Electricity	596195895									596195895
22112	Communication	218939990									220704526
22211	Fuel (Official)	1596509									1596509
22212	Fuel (Office Purpose)	1065726251									1066327167
22213	Maintenance- Vehicles	599839208									600254030
22214	Insurance and Renewal Expense	100450090									100450090
22221	Operation & Maintenance of Machine	68961984									70161783
22231	Repair and Maintenance of Constructed Public Properties	30044497									30044497
22291	Operation and Maintenance of Other Assets	1220553									1220553
23311	General Office Expenses	504644668									509044668
23312	Feeds for Animals & Birds	17415085									17415085
23313	Books and Materials	7093360									7093360
23314	Fuel-For Other Purposes	81766228									81766228
23315	Newspaper, Printing and Information Publishing Expenses	100665819									105767684
23319	Operation Expenses of Office	37766472									37766472
23411	Services and Consultancy Expenses	12580073	0								33771034
23412	Information System and Software Operation Expense	11142210									12042966
23413	Contract Service Fee	152763150									152763150
23419	Other Services fee	246720000									249714944
23511	Employee Training Expense	291357946	397025	0							292413056

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Ministry wise Line Item expenditure

		F/Y 2020/21										
Ministry/Budget Entity	Economic Codes	Economic Heads		GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22512	Skill Development and Awareness and Seminar Expense	2796107		2483256								5279363
22522	Program Expenses	448657048		0								448657048
22529	Other Program Expenses	57577606										57577606
22611	Monitoring & Evaluation Expenses	292808130		321447		665706						293795283
22612	Travelling Expenses	41094920										41094920
22619	Other Travelling Expenses	42622976										42622976
22711	Miscellaneous Expenses	28937949		215060		1200000						29079309
22811	International Membership Fee& Assistance	441435										441435
22843	Conditional Grant to Other Institutions	35300000										35300000
228423	Conditional Capital Grant to Other Institutions	128600000		199976250								328576250
22711	Social Security	70021810977		0		0						70021810977
22712	Other Social Security	0										0
227211	Scholarships	5317000										5317000
227212	Rescue, Relief and Rehabilitation Expense	6375946										6375946
227213	Medicine Purchases	432666445										432666445
228142	House Rent	137270281										137270281
228143	Vehicle and Machinery Rent	23199387										23199387
228149	Other Rent	27613374										27613374
228211	Revenue Refund	300000										300000
228212	Judicial Refund	159301										159301
31112	Building Construction	3894087032										3894087032
31121	Vehicles	95061936		0								106253936
31122	Plant & Machinery	1328826889										1380494888
31123	Furniture and Fixture	247385382										247607945
31134	Software Development and Procurement Expenses	106462988										106969844
31141	Security Equipment Purchase Expense	48886422										48886422
31156	Drinking Water Structure Construction	28240954										28240954
31157	Forest and Environment Conservation	1484820										1484820
31158	Sanitation Structure Construction	389752										389752
31159	Public Construction- Others	143508491										143508491
31161	House Improvement Expense	99883673										99883673
31171	Capital Improvement Expenses of Public Construction	183235829										183235829
31172	Capital Research & Consultancy	207000										591991
31411	Land Acquisition	1395535310		149490774								1634443084
Ministry of Home Affairs Total		133573088440		0	1697657536		42150271		43823604		0	135356719851
Ministry of Culture, Tourism and Civil Aviation	Employee Salary	311781167										311781167
21112	Official Salary	4851405										4851405

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

F/Y 2020/21

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
21121	Uniform	5260919									5260919
21122	Meal	13077787									13077787
21131	Local Allowances	1013528									1013528
21132	Dearness Allowance	15670217									15670217
21134	Employee Meeting Allowance	887450	0								887450
21139	Other Allowance	1313098									1313098
21141	Official Meeting Allowance	0									0
21212	Contributory Pension and Gratuity Fund Expense	52195									52195
21213	Contributory Insurance Fund Expense	2481667									2481667
22111	Water and Electricity	16378466									16378466
22112	Communication	3822258									3822258
22211	Fuel (Official)	1200000									1200000
22212	Fuel (Office Purpose)	809965	55925								8155890
22213	Maintenance- Vehicles	5643859									5643859
22214	Insurance and Renewal Expense	1778146									1778146
22221	Operation & Maintenance of Machine	2633974	175250								2809224
222231	Repair and Maintenance of Constructed Public Properties	3571924									3571924
22291	Operation and Maintenance of Other Assets	389799									389799
22311	General Office Expenses	12888742	176614								13045355
22312	Feeds for Animals & Birds	100000									100000
22313	Books and Materials	1114752									1114752
22314	Fuel- For Other Purposes	869285									869285
22315	Newspaper, Printing and Information Publishing Expenses	3792998									3792998
22411	Services and Consultancy Expenses	4390572									4390572
22412	Information System and Software Operation Expense	397750									397750
22413	Contract Service Fee	44786171									44786171
22419	Other Services fee	2860276									2860276
22511	Employee Training Expense	0									0
22512	Skill Development and Awareness and Seminar Expense	3635318									3635318
22521	Production Materials/Service Expenses	395500									395500
22522	Program Expenses	46474895									46474895
22529	Other Program Expenses	3184141									3184141
22611	Monitoring & Evaluation Expenses	6751425									6751425
22612	Travelling Expenses	677198									677198
22711	Miscellaneous Expenses	200749667									200749667
26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards	266179642									266179642

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	284.12	Conditional Recurrent Grant to Government Agencies, Committees & Boards	190713344								190713344
	284.13	Conditional Grant to Other Institutions	1000000								1000000
	284.22	Government Agencies, Committees, Boards- Conditional Capital Grant	1571825760								1571825760
	281.42	House Rent	6686178								6686178
	282.19	Other Refund	47000								47000
	311.21	Vehicles									
	311.22	Plant & Machinery	30703999								30703999
	311.23	Furniture and Fixture	3218782								3218782
	311.34	Software Development and Procurement Expenses	0								0
	311.53	Electricity Structure Construction	195942								195942
	311.59	Public Construction- Others	1089679259								1089679259
	311.61	House Improvement Expense	931887								931887
	311.71	Capital Improvement Expenses of Public Construction	280886206								280886206
	311.72	Capital Research & Consultancy	106488957								106488957
	314.11	Land Acquisition	123310050								123310050
	Ministry of Culture, Tourism and Civil Aviation Total			4404813487				9803495			4404813487
Ministry of Foreign Affairs	211.11	Employee Salary	204950599								204950599
	211.12	Official Salary	31090759								31090759
	211.21	Uniform	3880000								3880000
	211.23	Medical Allowance	262073000								262073000
	211.32	Dearness Allowance	9172673								9172673
	211.34	Employee Meeting Allowance	1108905								1108905
	211.36	Foreign Allowance	782766960								782766960
	211.39	Other Allowance	75450								75450
	212.12	Contributory Pension and Gratuity Fund Expense	67554								67554
	212.13	Contributory Insurance Fund Expense	1667052								1667052
	221.11	Water and Electricity	119111537								119111537
	221.12	Communication	70688681								70688681
	222.11	Fuel (Official)	8120								8120
	222.12	Fuel (Office Purpose)	57405973								57405973
	222.13	Maintenance- Vehicles	47451645								47451645
	222.14	Insurance and Renewal Expense	41459173								41459173
	222.21	Operation & Maintenance of Machine	11808042								11808042
	222.91	Operation and Maintenance of Other Assets	4096673								4096673
	223.11	General Office Expenses	104402961								104402961
	223.13	Books and Materials	129759								129759

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

		F/Y 2020/21										
Ministry/Budget Entity	Economic Codes	Economic Heads		GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	2314 Fuel- For Other Purposes			19750								19750
	2235 Newspaper, Printing and Information Publishing Expenses			6558651								6558651
	2319 Operation Expenses of Office			333065								333065
	2241 Services and Consultancy Expenses			365012883								365012883
	2242 Information System and Software Operation Expense			976862								976862
	2243 Contract Service Fee			575844356								575844356
	22419 Other Services fee			2550999								2550999
	23521 Production Materials/Service Expenses			4017434								4017434
	23522 Program Expenses			1227156252								1227156252
	23529 Other Program Expenses			205098								205098
	23611 Monitoring & Evaluation Expenses			18807818								18807818
	23612 Travelling Expenses			130446602								130446602
	23711 Miscellaneous Expenses			41103659								41103659
	25315 N/A			10300000								10300000
	26411 Unconditional Recurrent Grant to Government Agencies, Committees, Commissions & Boards			10500000								10500000
	26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards			3188607								3188607
	26413 Conditional Grant to Other Institutions			500000								500000
	28142 House Rent			906769865								906769865
	31112 Building Construction			243064535								243064535
	31114 Land Pulling			0								0
	31121 Vehicles			57555765								57555765
	31122 Plant & Machinery			67845508								67845508
	31123 Furniture and Fixture			23489356								23489356
	31134 Software Development and Procurement Expenses			960000								960000
	31135 Capital Consultancy			1500000								1500000
	31159 Public Construction- Others			1500000								1500000
	31161 House Improvement Expense			46554184								46554184
	31171 Capital Improvement Expenses of Public Construction			3204637								3204637
	31411 Land Acquisition			544000000								544000000
	Ministry of Foreign Affairs Total			6050881402								6050881402
Ministry of Forest and Environment	21111 Employee Salary			3465288479								3465288479
	21112 Official Salary			6801848								6801848
	21121 Uniform			58522281								58522281
	21122 Meal			615970170								615970170
	21131 Local Allowances			53260072								53260072

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	F/Y 2020/21						Commodity Grant	Total Expenditure
			GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant		
21132	Dearness Allowance	220937047	1712498	0	0	1685000	117000		220957047	3514498
21134	Employee Meeting Allowance									0
21135	Employee Incentive and Award		85530891			405925				85936816
21139	Other Allowance									72881
21142	Official Other Facility	72881								13312913
21212	Contributory Pension and Gratuity Fund Expense	13312913								43422125
21213	Contributory Insurance Fund Expense	43422125								157520
21219	Other Social Security Expense	157520								29549245
22111	Water and Electricity	28781295	8645		759305		0			14828451
22112	Communication	13763118	48595		830740		185998			2104346
22211	Fuel (Official)	2104346								49632527
22212	Fuel (Office Purpose)	46810086	55477		2346940		420024			27463404
22213	Maintenance- Vehicles	24574044	49560		2462661		377139			7088533
22214	Insurance and Renewal Expense	5612681	68540		1407312		0			9136049
22221	Operation & Maintenance of Machine	7740780			1098650		2956119			8036904
22231	Repair and Maintenance of Constructed Public Properties	7986904	0		100000		0			143995
22291	Operation and Maintenance of Other Assets	143995								47968703
22311	General Office Expenses	41501502	627397		4939812		899992			24791262
22312	Feeds for Animals & Birds	24791262								206015
22313	Books and Materials	124950			81065					3359118
22314	Fuel- For Other Purposes	2900518			452414		6186			9913100
22315	Newspaper, Printing and Information Publishing Expenses	8760637			477993		674470			1174280
22319	Operation Expenses of Office	1174280					0			36361813
22411	Services and Consultancy Expenses	5575053	933559		286584		29566617			2174830
22412	Information System and Software Operation Expense	2174830					0			146805415
22413	Contract Service Fee	141802497	73516		4929402					1745960
22419	Other Services fee	1342720			403240					19692776
22511	Employee Training Expense	16666850			145800		2860126			24660691
22512	Skill Development and Awareness and Seminar Expense	23414251					1246440			850865
22521	Production Materials/Service Expenses	850865								903234217
22522	Program Expenses	429294040	231085			0	473709092			6753395
22529	Other Program Expenses	6753395								40376884
22611	Monitoring & Evaluation Expenses	28218548					37950			20634416
22612	Travelling Expenses	19234913	0		1134658		264845			15088786
22711	Miscellaneous Expenses	13623767			1193326		271693			172461333
26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards	172461333					0			

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards	41500000									41500000
26413	Conditional Grant to Other Institutions	18947603									18947603
26422	Government Agencies, Committees, Boards- Conditional Capital Grant	37126847									37126847
27112	Other Social Security	395075									395075
27212	Rescue, Relief and Rehabilitation Expense	140955000									140955000
27213	Medicine Purchases	5955446									5955446
28142	House Rent	8177656									11312948
28143	Vehicle and Machinery Rent	762473									4766698
28149	Other Rent	2484850									2484850
28911	Recurrent Contingencies	0	0			0					0
31112	Building Construction	178598237									178598237
31113	Capital Formation - Building	924549									924549
31121	Vehicles	18833932	1114424								27657779
31122	Plant & Machinery	112083737	1903659								127736150
31123	Furniture and Fixture	19566087	3466510								23630906
31132	Research and Development Expenses	0									0
31134	Software Development and Procurement Expenses	3087885				100000					3187885
31135	Capital Consultancy	0									0
31151	Road and Bridge Construction	7042575									7042575
31154	Embryo and Barrier Construction	1201736150	0	0							1201736150
31155	Irrigation Structure Construction	15374248									15374248
31156	Drinking Water Structure Construction	18676099									18676099
31157	Forest and Environment Conservation	865152297	1166000	2946000	246648996	0	1500000	0			1117413294
31159	Public Construction- Others	317435419	0	0	172958895	0		0			490394314
31161	House Improvement Expense	24298454									24298454
31171	Capital Improvement Expenses of Public Construction	134190720									134190720
31172	Capital Research & Consultancy	69952548	0								166768742
31511	Capital Contingencies	765696	0								6469115
	Ministry of Forest and Environment Total	8949631218	10671516	2946000	570788211	0	530284248	0			1064321194
Ministry of Land Management, Cooperative and Poverty Alleviation	21111 Employee Salary	2069821028									2069821028
21112	Official Salary	66852958									66852958
21121	Uniform	48561880									48561880
21123	Medical Allowance	0									0
21131	Local Allowances	30580288									30580288
21132	Dearness Allowance	97353469									97353469

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
21133	Field Allowance		0								0
21134	Employee Meeting Allowance		9871112								9871112
21135	Employee Incentive and Award		20835876								20835876
21139	Other Allowance		7853385								7853385
21141	Official Meeting Allowance		8647508								8647508
21142	Official Other Facility		1119465								1119465
21213	Contributory Insurance Fund Expense		17419877								17419877
22111	Water and Electricity		47825161								47825161
22112	Communication		26063315								26063315
22211	Fuel (Official)		3760059								3760059
22212	Fuel (Office Purpose)		48055730								48055730
22213	Maintenance- Vehicles		29223260								29223260
22214	Insurance and Renewal Expense		9109595								9109595
22221	Operation & Maintenance of Machine		27752559								27752559
22231	Repair and Maintenance of Constructed Public Properties		2678081								2678081
22291	Operation and Maintenance of Other Assets		40462705								40462705
22311	General Office Expenses		125856230								125856230
22313	Books and Materials		392110								392110
22314	Fuel- For Other Purposes		8835735								8835735
22315	Newspaper, Printing and Information Publishing Expenses		46617821								46617821
22319	Operation Expenses of Office		881204								881204
22411	Services and Consultancy Expenses		46220412								46220412
22412	Information System and Software Operation Expense		6990467								6990467
22413	Contract Service Fee		586650809								586650809
22419	Other Services fee		1443302								1443302
22511	Employee Training Expense		2552160								2552160
22512	Skill Development and Awareness and Seminar Expenses		53778317								53778317
22521	Production Materials/Service Expenses		50471960								50471960
22522	Program Expenses		232812459		0						232812459
22529	Other Program Expenses		20843658								20843658
22611	Monitoring & Evaluation Expenses		53282371								53282371
22612	Travelling Expenses		63646817								63646817
22711	Miscellaneous Expenses		33844315								33844315
26211	International Membership Fee& Assistance		68624								68624
26312	Conditional Recurrent Grant to Local Bodies		0								0
26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards		23957000								23957000
26413	Conditional Grant to Other Institutions		100954714								100954714

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	26423	Conditional Capital Grant to Other Institutions	27221511								27221511
	27211	Scholarships	12971291								12971291
	27312	Gratuity	4767839								4767839
	28142	House Rent	91768598								91768598
	28143	Vehicle and Machinery Rent	144323								144323
	28911	Recurrent Contingencies	0								0
	31112	Building Construction	187317948								187317948
	31121	Vehicles	7145346								7145346
	31122	Plant & Machinery	171076472								171076472
	31123	Furniture and Fixture	78987619								78987619
	31134	Software Development and Procurement Expenses	7562949								7562949
	31135	Capital Consultancy	89139821								89139821
	31141	Security Equipment Purchase Expense	892075								892075
	31159	Public Construction- Others	176219704								176219704
	31161	House Improvement Expense	10706909								10706909
	31171	Capital Improvement Expenses of Public Construction	16474180								16474180
	31172	Capital Research & Consultancy	642305777								642305777
	31511	Capital Contingencies	0								0
		Ministry of Land Management, Cooperative and Poverty Alleviation Total	5598679257		0						5598679257
Ministry of Physical Infrastructure and Transport	21111	Employee Salary	1006583282								1006583282
	21112	Official Salary	3299840								3299840
	21121	Uniform	19666112								19666112
	21131	Local Allowances	11359444								11359444
	21132	Dearness Allowance	44727108								44727108
	21134	Employee Meeting Allowance	1150825								1150825
	21135	Employee Incentive and Award	34566514								34566514
	21139	Other Allowance	2500446								2500446
	21141	Official Meeting Allowance	75000								75000
	21142	Official Other Facility	27000								27000
	21212	Contributory Pension and Gratuity Fund Expense	35600								35600
	21213	Contributory Insurance Fund Expense	8867910								8867910
	22111	Water and Electricity	233533798								233533798
	22112	Communication	21849800								21849800
	22211	Fuel (Official)	210726								210726
	22212	Fuel (Office Purpose)	38999470								38999470
	22213	Maintenance- Vehicles	38441067								38441067

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22214	Insurance and Renewal Expense	28182507									28182507
22221	Operation & Maintenance of Machine Properties	41146827									41146827
22231	Operation and Maintenance of Constructed Public Properties	4300012									4300012
22291	Operation and Maintenance of Other Assets	436811									436811
23311	General Office Expenses	48657973									48657973
23313	Books and Materials	1812									1812
23314	Fuel- For Other Purposes	23423									23423
23315	Newspaper, Printing and Information Publishing Expenses	17754379									17754379
23319	Operation Expenses of Office	1605561									1605561
23411	Services and Consultancy Expenses	15100922									15100922
23412	Information System and Software Operation Expense	2314568									2314568
23413	Contract Service Fee	235043416									235043416
23419	Other Services fee	1078507									1078507
23511	Employee Training Expense	3776751									3776751
23512	Skill Development and Awareness and Seminar Expense	145950									145950
23522	Program Expenses	22625851									22625851
23529	Other Program Expenses	0									0
23611	Monitoring & Evaluation Expenses	24224714									24224714
23612	Travelling Expenses	8199034									8199034
23711	Miscellaneous Expenses	21265126									21265126
26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards	40000000									40000000
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards	6862248									6862248
26421	Government Agencies, Committees, Boards- Unconditional Capital Grant	700000000									700000000
27212	Rescue, Relief and Rehabilitation Expense	0									0
27213	Medicine Purchases	1160236									1160236
28141	Land Rent	2988921									2988921
28142	House Rent	56759357									56759357
28143	Vehicle and Machinery/Rent	2641099									2641099
28911	Recurrent Contingencies	13200									13200
31112	Building Construction	37344012									37344012
31121	Vehicles	186027365									186027365
31122	Plant & Machinery	238353843									238353843
31123	Furniture and Fixture	12892712									12892712
3134	Software Development and Procurement Expenses	0									0
31151	Road and Bridge Construction	48213427474	0	24690281751	1860694862	3097453473	201201000	6460507876			84523566435

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
31152	Railway and Airport Construction	672031714	3112122506							0	3784154220
31159	Public Construction- Others	205777326			0					0	205777326
31161	House Improvement Expense	3714193									3714193
31171	Capital Improvement Expenses of Public Construction	8850343									8850343
31172	Capital Research & Consultancy	1673799684						187762175	0	361503434	2223065293
31411	Land Acquisition	1800633561	502099179								2302782741
	Ministry of Physical Infrastructure and Transport Total	61894945375	0	28304503436	1860694862	3285215648	201201000	6822011310			102368571631
Ministry of Women, Children and Social Welfare	21111 Employee Salary	60563593									60563593
	21112 Official Salary	3661649									3661649
	21121 Uniform	1645000									1645000
	21122 Meal	4549075									4549075
	21131 Local Allowances	6780									6780
	21132 Dearness Allowance	252442									252442
	21134 Employee Meeting Allowance	2982740									2982740
	21139 Other Allowance	1409388									1409388
	21141 Official Meeting Allowance	151905									151905
	21142 Official Other Facility	76772									76772
	21149 Official Other Allowance	852885									852885
	21212 Contributory Pension and Gratuity Fund Expense	0									0
	21213 Contributory Insurance Fund Expense	415500									415500
	22111 Water and Electricity	3657933									3657933
	22112 Communication	1543233									1543233
	22211 Fuel (Official)	749148									749148
	22212 Fuel (Office Purpose)	4473677									4473677
	22213 Maintenance- Vehicles	420183									420183
	22214 Insurance and Renewal Expense	1830838									1830838
	22221 Operation & Maintenance of Machine	947357									947357
	22231 Repair and Maintenance of Constructed Public Properties	1246685									1246685
	22291 Operation and Maintenance of Other Assets	600728									600728
	22311 General Office Expenses	5844943									5844943
	22313 Books and Materials	142211									142211
	22314 Fuel- For Other Purposes	690501									690501
	22315 Expenses	2385337									2385337
	22412 Information System and Software Operation Expense	0									0

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

F/Y 2020/21									
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan
	22413	Contract Service Fee	18009132						18009132
	22419	Other Services fee	196000						196000
	22511	Employee Training Expense	100000						100000
	22512	Skill Development and Awareness and Seminar Expense	2483565						2483565
	22522	Program Expenses	106469356						106469356
	22529	Other Program Expenses	3116145						3116145
	22611	Monitoring & Evaluation Expenses	2416495						2416495
	22612	Travelling Expenses	1472659						1472659
	22711	Miscellaneous Expenses	3715391						3715391
	26411	Unconditional Recurrent Grant to Government Agencies Committees & Boards	0						4241608
	26412	Conditional Recurrent Grant to Government Agencies Committees & Boards	22402874						22402874
	26413	Conditional Grant to Other Institutions	113982515						113982515
	26423	Conditional Capital Grant to Other Institutions	27687396						27687396
	27111	Social Security	1383863						1383863
	27211	Scholarships	0						0
	27213	Medicine Purchases	2381339						2381339
	28142	House Rent	72600						72600
	28143	Vehicle and Machinery Rent	708714						708714
	31112	Building Construction	10152717						10152717
	31121	Vehicles	8148703						8148703
	31122	Plant & Machinery	2112142						2112142
	31123	Furniture and Fixture	2810637						2810637
	31135	Capital Consultancy	2000000						2000000
	31159	Public Construction- Others	0						0
	31161	House Improvement Expense	14728628						14728628
	31171	Capital Improvement Expenses of Public Construction	97545						97545
	31411	Land Acquisition	38487501						38487501
		Ministry of Women, Children and Social Welfare Total	492326419						4241608
Ministry of Youth and Sports	21111	Employee Salary	336442131						336442131
	21112	Official Salary	13324221						13324221
	21121	Uniform	9308880						9308880
	21123	Medical Allowance	6341665						6341665
	21131	Local Allowances	1930307						1930307
	21132	Dearness Allowance	149833865						149833865
	21134	Employee Meeting Allowance	3825384						3825384
	21139	Other Allowance	131492						131492

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
21141	Official Meeting Allowance		731625								731625
21142	Official Other Facility		96880								96880
21149	Official Other Allowance		89030								89030
21213	Contributory Insurance Fund Expense		4059304								4059304
22111	Wafer and Electricity		9409941								9409941
22112	Communication		3367909								3367909
22211	Fuel (Official)		750029								750029
22212	Fuel (Office Purpose)		4720111								4720111
22213	Maintenance- Vehicles		7106016								7106016
22214	Insurance and Renewal Expense		1536127								1536127
22221	Operation & Maintenance of Machine		1282526								1282526
22231	Repair and Maintenance of Constructed Public Properties		299675								299675
22291	Operation and Maintenance of Other Assets		545713								545713
22311	General Office Expenses		10722923								10722923
22314	Fuel- For Other Purposes		162040								162040
22315	Newspaper, Printing and Information Publishing Expenses		909619								909619
22319	Operation Expenses of Office		255780								255780
22411	Services and Consultancy Expenses		555759								535759
22413	Contract Service Fee		140744887								140744887
22512	Skill Development and Awareness and Seminar Expense		2036173								2036173
22522	Program Expenses		79823350								97899827
22529	Other Program Expenses		35798								35798
22611	Monitoring & Evaluation Expenses		2667162								2667162
22612	Travelling Expenses		2918335								2918335
22619	Other Travelling Expenses		1487146								1487146
22711	Miscellaneous Expenses		3724353								3724353
22841	Unconditional Recurrent Grant to Government Agencies, Committees & Boards		75000000								75000000
22843	Conditional Grant to Other Institutions		22634206								22634206
228422	Government Agencies, Committees, Boards- Conditional Capital Grant		0								0
228423	Conditional Capital Grant to Other Institutions		1482158								1482158
227312	Gratuity		98497673								98497673
227313	Accumulated Leave of Retirees		24825504								24825504
227314	Medical Expenses of Retirees		22356497								22356497
228142	House Rent		7081171								7081171
31121	Vehicles		499000								499000
31122	Plant & Machinery		1114990								1114990
31123	Furniture and Fixture		1277148								1277148

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	31159	Public Construction- Others	455257789								455257789
	31161	House Improvement Expense	792236								792236
		Ministry of Youth and Sports Total	1377134526								1395211003
Ministry of Defense	21111	Employee Salary	31292091900								31292091900
	21112	Official Salary	2371168								2371168
	21121	Uniform	1011984808								1011984808
	21122	Meal	5674386234								5674386234
	21123	Medical Allowance	549168								549168
	21131	Local Allowances	186974264								186974264
	21132	Dearness Allowance	2025683072								2025683072
	21134	Employee Meeting Allowance	348000								348000
	21139	Other Allowance	1257984664								1257984664
	21142	Official Other Facility	9000								9000
	21212	Contributory Pension and Gratuity Fund Expense	152020845								152020845
	21213	Contributory Insurance Fund Expense	404902116								404902116
	22111	Water and Electricity	297582908								297582908
	22112	Communication	55156697								55156697
	22211	Fuel (Official)	155823								155823
	22212	Fuel (Office Purpose)	364134056								364134056
	22213	Maintenance- Vehicles	146009728								146009728
	22214	Insurance and Renewal Expense	247453229								247453229
	22221	Operation & Maintenance of Machine	191725710								191725710
	22231	Repair and Maintenance of Constructed Public Properties	241319938								241319938
	22291	Operation and Maintenance of Other Assets	19834431								19834431
	22311	General Office Expenses	195533601								195533601
	22312	Feeds for Animals & Birds	57712923								57712923
	22313	Books and Materials	3119782								3119782
	22314	Fuel-For Other Purposes	23626331								23626331
	22315	Newspaper, Printing and Information Publishing Expenses	51685528								51685528
	22319	Operation Expenses of Office	4977798								4977798
	22411	Services and Consultancy Expenses	2380612								2380612
	22412	Information System and Software Operation Expense	19628313								19628313
	22413	Contract Service Fee	6719790								6719790
	22511	Employee Training Expense	260507897								260507897
	22522	Program Expenses	16788280								16788280
	22529	Other Program Expenses	12131545								12131545
	22611	Monitoring & Evaluation Expenses	10641017								10641017

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22612	Travelling Expenses	150665207								150665207
	22711	Miscellaneous Expenses	124750407								124750407
	26211	International Membership Fee& Assistance	664788								664788
	26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards	211222								211222
	26413	Conditional Grant to Other Institutions	9202000								9202000
	27211	Scholarships	6140000								6140000
	27213	Medicine Purchases	206645709								206645709
	28141	Land Rent	3227843								3227843
	28142	House Rent	179580								179580
	28143	Vehicle and Machinery Rent	6016244								6016244
	28149	Other Rent	0								0
	31112	Building Construction	1896840914								1896840914
	31121	Vehicles	124010333								124010333
	31122	Plant & Machinery	3427310408								3427310408
	31123	Furniture and Fixture	78982596								78982596
	31134	Software Development and Procurement Expenses	2258870								2258870
	31141	Security Equipment Purchase Expense	1547650175								1547650175
	31151	Road and Bridge Construction	140955045								140955045
	31152	Railway and Airport Construction	145684340								145684340
	31153	Electricity Structure Construction	6299894								6299894
	31154	Embryo and Barrier Construction	1794079								1794079
	31156	Drinking Water Structure Construction	45882666								45882666
	31158	Sanitation Structure Construction	596229								596229
	31159	Public Construction- Others	454300486								454300486
	31161	House Improvement Expense	19510447								19510447
	31171	Capital Improvement Expenses of Public Construction	374505								374505
	31172	Capital Research & Consultancy	5949000								5949000
	31411	Land Acquisition	1000000								1000000
		Ministry of Defense Total	52654254162								52654254162
Ministry of Urban Development	21111	Employee Salary	288764695								288764695
	21112	Official Salary	7708929								7708929
	21121	Uniform	5195000								5195000
	21123	Medical Allowance	2000000								2000000
	21131	Local Allowances	2607675								2607675
	21132	Dearness Allowance	12690240								12690240
	21134	Employee Meeting Allowance	2877425								2877425
	21139	Other Allowance	1555445								1555445
			219000								219000

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
21142	Official Other Facility		73268								73268
21149	Official Other Allowance		83797								83797
21212	Contributory Pension and Gratuity Fund Expense		19200								19200
21213	Contributory Insurance Fund Expense		1877859								1877859
22111	Water and Electricity		76332774								76548434
22112	Communication		8897492								9124062
22211	Fuel (Official)		1487676								1487676
22212	Fuel (Office Purpose)		18231357								18812592
22213	Maintenance- Vehicles		12473498								13157144
22214	Insurance and Renewal Expense		2645400								2990186
22221	Operation & Maintenance of Machine		7689254								7840556
22231	Repair and Maintenance of Constructed Public Properties		2463470								2463470
22291	Operation and Maintenance of Other Assets		225694								2588336
22311	General Office Expenses		63633079								66681454
22313	Books and Materials		0								0
22314	Fuel- For Other Purposes		590493								590493
22315	Newspaper, Printing and Information Publishing Expenses		2129352								2129352
22319	Operation Expenses of Office		36662525								36662525
22411	Services and Consultancy Expenses		4908256								4908256
22412	Information System and Software Operation Expense		1377410								1377410
22413	Contract Service Fee		187080525								192318758
22511	Employee Training Expense		1853179								1967779
22512	Skill Development and Awareness and Seminar Expense		1169358								1169358
22522	Program Expenses		2956901								15231977
22529	Other Program Expenses		50000								50000
22611	Monitoring & Evaluation Expenses		6722395								7809654
22612	Travelling Expenses		2390663								2542013
22619	Other Travelling Expenses		176300								176300
22711	Miscellaneous Expenses		11328523								11996634
26312	Conditional Recurrent Grant to Local Bodies		14611181								38761930
26322	Conditional Capital Grant to Local Bodies		405523810								1701609614
26422	Government Agencies, Committees, Boards- Conditional Capital Grant		55875000								209477005
26423	Conditional Capital Grant to Other Institutions		2800000								2800000
27312	Gratuity		5914255								5914255
27313	Accumulated Leave of Retirees		1499999								1499999
28142	House Rent		21425623								21425623
31112	Building Construction		2509115377								5429617246
			2885032702		0						35469167

Ministry wise Line Item expenditure											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
Ministry of Education, Science and Technology	31114	Land Piling	0								0
	31121	Vehicles	8480000								8480000
	31122	Plant & Machinery	26488288								27409076
	31123	Furniture and Fixture	31660855								54464878
	31134	Software Development and Procurement Expences	5921676			0					5921676
	31151	Road and Bridge Construction	547946315								862262935
	31154	Embryo and Barrier Construction	9113176								46165211
	31156	Drinking Water Structure Construction	5438458								5438458
	31158	Sanitation Structure Construction	1429245620								209728333
	31159	Public Construction- Others	11337609482								11402896894
	31161	House Improvement Expense	56219124								56219124
	31171	Capital Improvement Expenses of Public Construction	1219141697								1219141697
	31172	Capital Research & Consultancy	313138854								475635509
	31411	Land Acquisition	79978904								79978904
	Ministry of Urban Development Total			18864896631		2966581827	0	1805904144	165568860	75325456	24556206018
	21111	Employee Salary	498875086								510766055
	21112	Official Salary	9682982								9682982
	21121	Uniform	9461950								9508150
	21123	Medical Allowance	5454201								5454201
	21131	Local Allowances	8211002								8211002
	21132	Dearness Allowance	21026747								21073582
	21134	Employee Meeting Allowance	2632049								2632049
	21139	Other Allowance	624302								624302
	21141	Official Meeting Allowance	1655448								1655448
	21142	Official Other Facility	101383								101383
	21149	Official Other Allowance	918163								918163
	21212	Contributory Pension and Gratuity Fund Expense	0								0
	21213	Contributory Insurance Fund Expense	3304575								3321302
	22111	Water and Electricity	27533361								27717271
	22112	Communication	17721957								18592037
	22211	Fuel (Official)	1931996								1931996
	22212	Fuel (Office Purpose)	28057889								30379120
	22213	Maintenance- Vehicles	13395352								14875692
	22214	Insurance and Renewal Expense	5564892								5685078
	22221	Operation & Maintenance of Machine	11411173								12173577
	22231	Repair and Maintenance of Constructed Public Properties	6321651								6601445

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22291	Operation and Maintenance of Other Assets	4021598				18655726	800000				4021598
22311	General Office Expenses	52182985				141495	204940				71638710
22313	Books and Materials	2693853									3040288
22314	Fuel- For Other Purposes	2141332					47236				2188568
22315	Newspaper, Printing and Information Publishing Expenses	18123159				377864	32228842				21729864
22319	Operation Expenses of Office	96394									96394
22411	Services and Consultancy Expenses	40885688				6019739	21181553				68086980
22412	Information System and Software Operation Expense	2409563									2409563
22413	Contract Service Fee	84661483				383098	32226703				88271284
22419	Other Services fee	21928488				4602946					26531404
22511	Employee Training Expense	3124000				324799	451430				3900229
22512	Skill Development and Awareness and Seminar Expense						575261893				575261893
22521	Production Materials/Service Expenses	7936494				16575901	58587777				7936494
22522	Program Expenses	36366104	4807590	11235199		2983134	3208867				765342571
22611	Monitoring & Evaluation Expenses	25107562	0								31299563
22612	Travelling Expenses	387606									387606
22619	Other Travelling Expenses	0									0
22711	Miscellaneous Expenses	13920242						1878772			15799014
26332	Conditional Grants	0				0	0				0
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards	12139344566	62000000			1302600	753225350	223498749			13179371266
26413	Conditional Grant to Other Institutions	102724998				900000	1275000				104899988
26422	Government Agencies, Committees, Boards- Conditional Capital Grant	3545054070		300000000		0	410618633	39103538			4294776241
27211	Scholarships	506510104				18349360	112125760				636985224
27311	Pensions and Disability Allowance	12555389587									12555389587
27312	Gratuity	55581647				629534	891839				57103020
27313	Accumulated Leave of Retirees	1158261155									1158261155
27314	Medical Expenses of Retirees	2154758206									2154758206
28142	House Rent	8904727									15255345
28143	Vehicle and Machinery Rent	2574795									32288715
28149	Other Rent	374860									374860
31112	Building Construction	140830977									140830977
31121	Vehicles	11639334									11639334
31122	Plant & Machinery	86186682									86186682
31123	Furniture and Fixture	10506722									10678544
31134	Software Development and Procurement Expenses	8196622									8196622
31156	Drinking Water Structure Construction	297953									297953

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity		Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
31159 Public Construction- Others				496799								496799
31161 House Improvement Expense				4121386				78504				4288591
31172 Capital Research & Consultancy				2315789								2315789
31411 Land Acquisition				7000000								7000000
Ministry of Education, Science and Technology Total				338846393657	66807590	311235199	88045246	1955379716	262602287			310500000
Ministry of Communications and Information Technology		21111 Employee Salary		2399745607								2399745607
21112 Official Salary				3354398								3354398
21121 Uniform				29427479								29427479
21123 Medical Allowance				197020								197020
21131 Local Allowances				37469199								37469199
21132 Dearness Allowance				67957931								67957931
21134 Employee Meeting Allowance				745911								745911
21135 Employee Incentive and Award				0								0
21139 Other Allowance				5977908								5977908
21141 Official Meeting Allowance				286000								286000
21142 Official Other Facility				0								0
21212 Contributory Pension and Gratuity Fund Expense				17200								17200
21213 Contributory Insurance Fund Expense				13076039								13076039
22111 Water and Electricity				62151824								62151824
22112 Communication				90614525								90614525
22211 Fuel (Official)				2081664								2081664
22212 Fuel (Office Purpose)				20241762								20241762
22213 Maintenance- Vehicles				12939697								12939697
22214 Insurance and Renewal Expense				4938116								4938116
22221 Operation & Maintenance of Machine				9911609								9911609
22231 Repair and Maintenance of Constructed Public Properties				731451								731451
22291 Operation and Maintenance of Other Assets				3873044								3873044
23211 General Office Expenses				85508853								85508853
23213 Books and Materials				388184								388184
23214 Fuel- For Other Purposes				6554395								6554395
232315 Newspaper, Printing and Information Publishing Expenses				7930175								7930175
232319 Operation Expenses of Office				2891734								2891734
23411 Services and Consultancy Expenses				8988715								8988715
23412 Information System and Software Operation Expense				421966								421966
23413 Contract Service Fee				453823790								453823790

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22419	Other Services fee	4142544								4142544
	22511	Employee Training Expense	3626003								3626003
	22512	Skill Development and Awareness and Seminar Expenses	2589575								2589575
	22521	Production Materials/Service Expenses	12688631								12688631
	22522	Program Expenses	104955930								104955930
	22529	Other Program Expenses	562932								562932
	22611	Monitoring & Evaluation Expenses	15037405								15037405
	22612	Travelling Expenses	5622378								5622378
	22711	Miscellaneous Expenses	10350941								10350941
	22812	Conditional Recurrent Grant to Government Agencies, Committees & Boards	683455000								683455000
	22813	Conditional Grant to Other Institutions	193980536								193980536
	228422	Government Agencies, Committees, Boards- Conditional Capital Grant	60000000								60000000
	228142	House Rent	25807595								25807595
	228149	Other Rent	0								0
	228211	Revenue Refund	280000								280000
	31112	Building Construction	60880068								60880068
	31113	Capital Formation - Building	355822								355822
	31121	Vehicles	20488486								20488486
	31122	Plant & Machinery	1344001408								1344001408
	31123	Furniture and Fixture	15739507								15739507
	31134	Software Development and Procurement Expenses	429563847								429563847
	31135	Capital Consultancy	0								0
	31156	Drinking Water Structure Construction	624141								624141
	31161	House Improvement Expense	19482517								19482517
	31171	Capital Improvement Expenses of Public Construction	4928037								4928037
	31172	Capital Research & Consultancy	13259570								13259570
		Ministry of Communications and Information Technology Total	6369779067								6369779067
Ministry of Federal Affairs and General Administration	21111	Employee Salary	247246458								247246458
	21112	Official Salary	4082671								4082671
	21121	Uniform	3770000								3770000
	21131	Local Allowances	667719								667719
	21132	Dearness Allowance	9536784								9536784
	21134	Employee Meeting Allowance	4075600								4075600
	21135	Employee Incentive and Award	2500000								2500000

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
21139	Other Allowance	195288						32513			227800
21141	Official Meeting Allowance	59800									59800
21142	Official Other Facility	699355									699355
21212	Contributory Pension and Gratuity Fund Expense	166859									166859
21213	Contributory Insurance Fund Expense	1862213									1862213
21214	Employee Welfare Fund	1200000									1200000
22111	Water and Electricity	7614423						709720			8324143
22112	Communication	7226576						576304			7802880
22211	Fuel (Official)	917345									917345
22212	Fuel (Office Purpose)	16455990						561900			19818735
22213	Maintenance- Vehicles	14487689						283240			16833058
22214	Insurance and Renewal Expense	2571434						259986			2831420
22221	Operation & Maintenance of Machine	4476148						809297			5285446
22231	Repair and Maintenance of Constructed Public Properties	2204583						9875			2214458
22291	Operation and Maintenance of Other Assets	637250						37250			674500
22311	General Office Expenses	24026772			300000			545291			27739998
22313	Books and Materials	143789									143789
22314	Fuel- For Other Purposes	544668						6350			674476
22315	Newspaper, Printing and Information Publishing Expenses	9191930						235614			9427544
22319	Operation Expenses of Office	1781190						4878838		0	6660028
22411	Services and Consultancy Expenses	517774						11856595		51374	12425743
22412	Information System and Software Operation Expense	1492604						165902			1658505
22413	Contract Service Fee	4436643		0				3299599			54453822
22419	Other Services fee	2730912									2730912
22511	Employee Training Expense							3671780			3671780
22512	Skill Development and Awareness and Seminar Expense	3415467									3417267
22522	Program Expenses	56532448			50292206			245071856			352373871
22529	Other Program Expenses	2280128									2280128
22611	Monitoring & Evaluation Expenses	11277872			220050			636550			14828286
22612	Travelling Expenses	1135315						461100			1750703
22613	Travelling Expenses of VIPs & Delegations	0									0
22711	Miscellaneous Expenses	9431199						998532			12369652
22811	Unconditional Recurrent Grant to Local Bodies	842971658									842971658
22811	Unconditional Recurrent Grant to Government Agencies, Agencies, Committees & Boards	183508725									183508725
22812	Conditional Recurrent Grant to Government Agencies, Committees & Boards	281213836		0							281213836
22813	Conditional Grant to Other Institutions	2497200									2497200

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

Ministry/Budget Entity		Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
		28421	Government Agencies, Committees, Boards- Unconditional Capital Grant	7272846								7272846
		28422	Government Agencies, Committees, Boards- Conditional Capital Grant	6118416684	0	171188867						6556105551
		27312	Gratuity	71055882								71055882
		27313	Accumulated Leave of Retirees	24042485								24042485
		27314	Medical Expenses of Retirees	2724604								2724604
		28142	House Rent	9616509								11809086
		28911	Recurrent Contingencies	0								0
		31112	Building Construction	952450820								952450820
		31113	Capital Formation - Building	5974311								5974311
		31121	Vehicles	16104121								16104121
		31122	Plant & Machinery	44788884								44788884
		31123	Furniture and Fixture	14110594								14110594
		31132	Research and Development Expenses	13498960								13498960
		31134	Software Development and Procurement Expenses	2671435								2671435
		31135	Capital Consultancy									0
		31151	Road and Bridge Construction	3371034955								3371034955
		31155	Irrigation Structure Construction		0							0
		31157	Forest and Environment Conservation									0
		31159	Public Construction- Others	1499287								1499287
		31161	House Improvement Expense	1000000								1000000
		31172	Capital Research & Consultancy	36733938								36733938
		31411	Land Acquisition	34994014								34994014
		31441	License Procurement Expenses									31441
		Ministry of Federal Affairs and General Administration		12564354664	50812256	171188867	381114766	1813852887	780653497	0		15761976937
		Total										
		21111	Employee Salary	589298570								589298570
		21112	Official Salary	5862256								5862256
		21121	Uniform	6157451								6157451
		21122	Meal	44350								44350
		21132	Dearness Allowance	13370880								13370880
		21134	Employee Meeting Allowance	333350								333350
		21139	Other Allowance	184764987								184764987
		22122	Contributory Pension and Gratuity Fund Expense	62800								62800
		22123	Contributory Insurance Fund Expense	1978372								1978372
		22111	Water and Electricity	29564226								29564226
		22112	Communication	10381785								10381785
		22211	Fuel (Official)	1942221								1942221
		22212	Fuel (Office Purpose)	248933833								248933833

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22213	Maintenance- Vehicles	34980308	526250								35476558
22214	Insurance and Renewal Expense	4681637									4681637
22221	Operation & Maintenance of Machine	7142481									7142481
22231	Repair and Maintenance of Constructed Public Properties	4540752									5009421
22291	Operation and Maintenance of Other Assets	2157356									2157356
2311	General Office Expenses	31500952	2449898								33950850
2312	Feeds for Animals & Birds	99750									99750
2313	Books and Materials	211565									211565
2314	Fuel- For Other Purposes	666599									666599
2315	Newspaper, Printing and Information Publishing Expenses	68127196									69529342
2319	Operation Expenses of Office	4397039									4397039
22411	Services and Consultancy Expenses	5758995	432000								85448192
22412	Information System and Software Operation Expense	8232868									8232868
22413	Contract Service Fee	54213359									54319799
22419	Other Services fee	6816880									6816880
22511	Employee Training Expense	21244222									35468870
22512	Skill Development and Awareness and Seminar Expenses	5853270									6332507
22522	Program Expenses	131506663	4146012	0							1464411892
22529	Other Program Expenses	1237231									1237231
22611	Monitoring & Evaluation Expenses	22450827	0								30534342
22612	Travelling Expenses	568815									588815
22619	Other Travelling Expenses	39900									39900
22711	Miscellaneous Expenses	8428979									8428979
26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards	2190375331									2190375331
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards	7424301515	283404000	5606320188							13332381879
26413	Conditional Grant to Other Institutions	22540000									22540000
26422	Government Agencies, Committees, Boards- Conditional Capital Grant	3383627576	1866035115	222866012							5472528703
26423	Conditional Capital Grant to Other Institutions	87000000									87000000
27111	Social Security	12000000									12000000
27112	Other Social Security	17300000									2261169824
27213	Medicine Purchases	710237576	334935049	1004842121							7906189122
28142	House Rent	5496683									5496683
28149	Other Rent	9888									9888
28911	Recurrent Contingencies	0									0
31112	Building Construction	454757462	2353073523	1192302198							6177690976

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
31121	Vehicles	8973102	146532448	0	44129890	517561274	0	53512898	0	8973102	1243352210
31122	Plant & Machinery	15535192	0	0	0	0	0	0	0	0	15535192
31123	Furniture and Fixture	0	1206553	1206553	8636145	16690461	16690461	16690461	16690461	8636145	1206553
31156	Drinking Water Structure Construction	0	0	0	0	0	0	0	0	0	0
31159	Public Construction- Others	1206553	1206553	1206553	8636145	16690461	16690461	16690461	16690461	8636145	1206553
31161	House Improvement Expense	16690461	16690461	16690461	16690461	16690461	16690461	16690461	16690461	16690461	16690461
31171	Capital Improvement Expenses of Public Construction	5616002	5616002	5616002	3640893209	13074140770	2411817320	2654954674	409348416	832327398	1401517679
31172	Capital Research & Consultancy	Ministry of Health and Population Total	17076188658	17076188658	17076188658	157635143	157635143	157635143	157635143	157635143	157635143
Ministry of Labour, Employment and Social Security	21111	Employee Salary	2826871	2826871	2826871	2770000	2770000	2770000	2770000	2770000	2826871
	21112	Official Salary	2770000	2770000	2770000	6487912	6487912	6487912	6487912	6487912	2770000
	21121	Uniform	6487912	6487912	6487912	928500	928500	928500	928500	928500	6487912
	21132	Dearness Allowance	928500	928500	928500	3089514	3089514	3089514	3089514	3089514	928500
	21134	Employee Meeting Allowance	3089514	3089514	3089514	1445483	1445483	1445483	1445483	1445483	3089514
	21139	Other Allowance	1445483	1445483	1445483	53300	53300	53300	53300	53300	1445483
	21141	Official Meeting Allowance	53300	53300	53300	300000	300000	300000	300000	300000	53300
	21142	Official Other Facility	300000	300000	300000	400	400	400	400	400	300000
	21149	Official Other Allowance	400	400	400	983186	983186	983186	983186	983186	400
	21212	Contributory Pension and Gratuity Fund Expense	983186	983186	983186	19500000	19500000	19500000	19500000	19500000	983186
	21213	Contributory Insurance Fund Expense	19500000	19500000	19500000	7411715	7411715	7411715	7411715	7411715	19500000
	21219	Other Social Security Expense	7411715	7411715	7411715	5104402	5104402	5104402	5104402	5104402	7411715
	22111	Water and Electricity	5104402	5104402	5104402	636777	636777	636777	636777	636777	5104402
	22112	Communication	636777	636777	636777	10176888	10176888	10176888	10176888	10176888	636777
	22211	Fuel (Official)	10176888	10176888	10176888	6296307	6296307	6296307	6296307	6296307	10176888
	22212	Fuel (Office Purpose)	6296307	6296307	6296307	1953078	1953078	1953078	1953078	1953078	6296307
	22213	Maintenance- Vehicles	1953078	1953078	1953078	241041	241041	241041	241041	241041	1953078
	22214	Insurance and Renewal Expense	241041	241041	241041	896739	896739	896739	896739	896739	241041
	22221	Operation & Maintenance of Machine Properties	896739	896739	896739	1022416	1022416	1022416	1022416	1022416	896739
	22231	Repair and Maintenance of Constructed Public Properties	1022416	1022416	1022416	16110606	16110606	16110606	16110606	16110606	1022416
	22291	Operation and Maintenance of Other Assets	16110606	16110606	16110606	8880328	8880328	8880328	8880328	8880328	16110606
	22311	General Office Expenses	8880328	8880328	8880328	32902	32902	32902	32902	32902	8880328
	22313	Books and Materials	32902	32902	32902	567701	567701	567701	567701	567701	32902
	22314	Fuel- For Other Purposes	567701	567701	567701	4766069	4766069	4766069	4766069	4766069	567701
	22315	Newspaper, Printing and Information Publishing Expenses	4766069	4766069	4766069	2737504	2737504	2737504	2737504	2737504	47443573
	22319	Operation Expenses of Office	2737504	2737504	2737504	1614257	1614257	1614257	1614257	1614257	1614257
	22411	Services and Consultancy Expenses	1614257	1614257	1614257	777828	777828	777828	777828	777828	99871316

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	Gon Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22412	Information System and Software Operation Expense	2043105	1694868								3737973
22413	Contract Service Fee	46138381									46138381
22419	Other Services fee	640748									25340748
22511	Employee Training Expense	284000									284000
22512	Skill Development and Awareness and Seminar Expense	42426149									138872939
22522	Program Expenses	24774784	2754142	0		6669087		3220713	93226077		34198013
22611	Monitoring & Evaluation Expenses	5636638				229800					5886438
22612	Travelling Expenses	642878	66900								709778
22711	Miscellaneous Expenses	938829256									938829256
22812	Conditional Recurrent Grant to Local Bodies	0									0
22843	Conditional Grant to Other Institutions	1000000									1000000
28142	House Rent	22371584									22371584
31112	Building Construction	0									0
31121	Vehicles	199500									199500
31122	Plant & Machinery	1262022									13688530
31123	Furniture and Fixture	11650295									11805903
31132	Research and Development Expenses	49946									49946
31134	Software Development and Procurement Expenses	399455									399455
31159	Public Construction- Others	5054506									5054506
31161	House Improvement Expense	7075952									7075952
31171	Capital Improvement Expenses of Public Construction	1011266									1011266
	Ministry of Labour, Employment and Social Security Total	1377618213	6436830	0		15730098	223329361				162314502
National Planning Commission	21111 Employee Salary	259794143									259794143
	21112 Official Salary	4992703									4992703
	21121 Uniform	5015000									5015000
	21131 Local Allowances	2796751									2796751
	21132 Dearness Allowance	11667373									11667373
	21133 Field Allowance	0									0
	21134 Employee Meeting Allowance	26500									26500
	21139 Other Allowance	1034285									1034285
	21212 Contributory Pension and Gratuity Fund Expense	4000									4000
	21213 Contributory Insurance Fund Expense	2201390									2201390
	21223 Contributory Insurance Fund Expense of Officials	51600									51600
	22211 Water and Electricity	4260456									4260456
	22212 Communication	3085779									3085779
	22211 Fuel (Official)	1786481									1786481

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

F/Y 2020/21											
Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
22212	Fuel (Office Purpose)		10753066								10753066
22213	Maintenance- Vehicles		11225044								11225044
22214	Insurance and Renewal Expense		1620370								1620370
22221	Operation & Maintenance of Machine		1003912								1003912
22231	Repair and Maintenance of Constructed Public Properties		771551								771551
22291	Operation and Maintenance of Other Assets		404673								404673
22311	General Office Expenses		9866494								9866494
22313	Books and Materials		595681								595681
22314	Fuel-For Other Purposes		507270								507270
22315	Newspaper, Printing and Information Publishing Expenses		33802634								33802634
22411	Services and Consultancy Expenses		9567256								9567256
22412	Information System and Software Operation Expense		2209899								2209899
22413	Contract Service Fee		38216576								38216576
22419	Other Services fee		2586698								2586698
22512	Skill Development and Awareness and Seminar Expense		2757778								2757778
22522	Program Expenses		301073430								301073430
22529	Other Program Expenses		644088								644088
22611	Monitoring & Evaluation Expenses		11789595								11789595
22612	Travelling Expenses		382250								382250
22711	Miscellaneous Expenses		8070888								8070888
27211	Scholarships		462000								462000
28142	House Rent		20495631								20495631
28143	Vehicle and Machinery Rent		29059400								29059400
31122	Plant & Machinery		19502278								19502278
31123	Furniture and Fixture		14475785								14475785
31134	Software Development and Procurement Expenses		638788								638788
31161	House Improvement Expense		72650541								72650541
National Planning Commission Total										925270037	
National Reconstruction Authority	21111	Employee Salary	179407718								179407718
	21112	Official Salary	10199197								10199197
	21121	Uniform	3065200								3065200
	21123	Medical Allowance	176280								176280
	21131	Local Allowances	2262187								2262187
	21132	Dearness Allowance	7036612								7036612
	21134	Employee Meeting Allowance	850150								850150

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

Ministry/Budget Entity	Economic Codes	Economic Heads	GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
21139	Other Allowance		30400								30400
21141	Official Meeting Allowance		1093000								1093000
21212	Contributory Pension and Gratuity Fund Expense		4400								4400
21213	Contributory Insurance Fund Expense		948156								948156
22111	Water and Electricity		12708455								15323956
22112	Communication		8487910								14305504
22211	Fuel (Official)		1366955								1366955
22212	Fuel (Office Purpose)		24380003								47059281
22213	Maintenance- Vehicles		15475506								33555492
22214	Insurance and Renewal Expense		2776558								3421916
22221	Operation & Maintenance of Machine		2562439								4048375
22291	Operation and Maintenance of Other Assets		568667								700594
22311	General Office Expenses		58018631								100627339
22313	Books and Materials		86050								86050
22314	Fuel- For Other Purposes		31300								31300
22315	Newspaper, Printing and Information Publishing Expenses		9379466								9379466
22411	Services and Consultancy Expenses		118845014								690082082
22412	Information System and Software Operation Expense		0								0
22413	Contract Service Fee		1086832548								582280
22419	Other Services fee		920264								0
22511	Employee Training Expense										0
22512	Skill Development and Awareness and Seminar Expense		293800								669174
22522	Program Expenses		49448325								241702750
22611	Monitoring & Evaluation Expenses		50204431								63895094
22612	Travelling Expenses		1219580								1219580
22711	Miscellaneous Expenses		15555046								21653047
26423	Conditional Capital Grant to Other Institutions		9885158942								21557432442
28142	House Rent		36554656								57540669
28143	Vehicle and Machinery Rent		7400000								14536358
28149	Other Rent		9161908								9231908
31112	Building Construction		1633813228								24023416101
31122	Plant & Machinery		4784880								13945170
31123	Furniture and Fixture		4458647								30184577
31134	Software Development and Procurement Expenses		1760994								1760994
31151	Road and Bridge Construction		1627323850								1627323850
31159	Public Construction- Others		1864131384								2085848128
31172	Capital Research & Consultancy		219051451								975315657
											90668729

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

		F/Y 2020/21										
Ministry/Budget Entity	Economic Codes	Economic Heads		GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	31411 Land Acquisition	5403254		3167686443	4987689	2020847584	215295185	17057349825				5403254
MOF- Financing	32142 Loan Investment to Public Enterprise	1083805864		2500000000			2621591000		99190548	18366089600	34424967012	
	32151 Share Investments to Public Enterprise	14544542385		10199967000				2028875043		2200050	26775584478	
	32251 Foreign Share Investments	191728894									191728894	
MOF- Domestic Debt Service	24211 MOF- Financing Total	25574367143		12699967000		2621591000		2128065591	18368289650		61392280384	
MOF- Domestic Debt Service (Multilateral)	33195 Amortizations	28460562533									28460562533	
MOF- External Debt Service (Multilateral)	24111 Interest on Internal Loan	36901125333									36901125333	
MOF- External Debt Service (Bilateral)	33242 External Amortization	65361687867									65361687867	
MOF- External Debt Service (Bilateral)	24111 Interest on Foreign Loan	5736410244									5736410244	
MOF Staff Benefits and Retirement Benefits	33242 External Amortization	20608594505									20608594505	
MOF Staff Benefits and Retirement Benefits	21111 Employee Salary	26345004748									26345004748	
	21112 Official Salary	378185									378185	
	21121 Uniform	0									0	
	21123 Medical Allowance	7522460									7522460	
	21131 Local Allowances	0									0	
	21132 Dearness Allowance	0									0	
	21142 Official Other Facility	0									0	
	21212 Contributory Pension and Gratuity Fund Expense	0									0	
	21213 Contributory Insurance Fund Expense	0									0	
	21223 Contributory Insurance Fund Expense of Officials	0									0	
	26332 Conditional Grants	5827882									5827882	
	27311 Pensions and Disability Allowance	42999166762									42999166762	
	27312 Gratuity	330302329									330302329	
	27313 Accumulated Leave of Retirees	4098426542									4098426542	
	27314 Medical Expenses of Retirees	5085497408									5085497408	
	27315 Benefit and Assistance for Deceased Employees	11710000									11710000	
MOF Miscellaneous	21123 Medical Allowance	52538831568									52538831568	
	21139 Other Allowance	0									0	

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Ministry wise Line Item expenditure

		F/Y 2020/21										
Ministry/Budget Entity	Economic Codes	Economic Heads		GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
	22111 Water and Electricity			0								0
	22112 Communication			0								0
	22212 Fuel (Office Purpose)			0								0
	22291 Operation and Maintenance of Other Assets			0								0
	22311 General Office Expenses			0								0
	22612 Travelling Expenses			320760								320760
	22613 Travelling Expenses of VIPs & Delegations			7656106								7656106
	22711 Miscellaneous Expenses			0								0
	26332 Conditional Grants			21884814		0						21884814
	26412 Conditional Recurrent Grant to Government Agencies, Committees & Boards			1700000								1700000
	26413 Conditional Grant to Other Institutions			0								0
	26422 Government Agencies, Committees, Boards- Conditional Capital Grant			0		0						0
	27111 Social Security			0								0
	27112 Other Social Security			82414920								82414920
	27313 Accumulated Leave of Retirees			0								0
	27314 Medical Expenses of Retirees			0								0
	28211 Revenue Refund			6846622								6846622
	28212 Judicial Refund			29247915								29247915
	28219 Other Refund			99000								99000
	28911 Recurrent Contingencies			0								0
	31111 Building Purchase			0								0
	31112 Building Construction			0								0
	31121 Vehicles			0								0
	31122 Plant & Machinery			0								0
	31123 Furniture and Fixture			0								0
	31134 Software Development and Procurement Expenses			0								0
	31151 Road and Bridge Construction			0								0
	31159 Public Construction- Others			0								0
	31172 Capital Research & Consultancy			0								0
	31411 Land Acquisition			0								0
	31511 Capital Contingencies			0								0
	MOF Miscellaneous Total			150170137		0		0				150170137
Provincial Government	26331 Equalization Grants			5519500000								5519500000
	26332 Conditional Grants			41982355096		36992000	1005098400	2482800669	1347116334	0		46854362499
	26333 Special Grants			3115000000								3115000000
	26334 Complementary Grants			5183700000								5183700000
	State Total			105476055096		36992000	1005098400	2482800669	1347116334	0		110348062499

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise Line Item expenditure

		F/Y 2020/21										
Ministry/Budget Entity	Economic Codes	Economic Heads		GoN Cash	Cash Grant	Cash Loan	Reimbursable Grant	Reimbursable Loan	Direct Grant	Direct Loan	Commodity Grant	Total Expenditure
Local Governments	26331	Equalization Grants		89973273938								89973273938
	26332	Conditional Grants		146510575240	1360481601	14571594912	5409686292	14743404037	636155192	0		183231897274
	26333	Special Grants		5834149306								5834149306
	26334	Complementary Grants		5093657042								5093657042
		Local Level Total		247411655526	1360481601	14571594912	5409686292	14743404037	636155192	0		284132977560
		Total		987246460599	11032634486	92542612671	16792606516	52256874942	6944064694	27748691707	1712017769	1196675963294

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Function Wise Expenditure

F/Y 2020/21

Functions	Priority 1	Priority 2	Grand Total
1 GENERAL PUBLIC SERVICE	627900312369	6715766425	634616078794
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	91083540332	4013770424	95097310756
1.2 Foreign economic aid	149117934		149117934
1.3 General services	73112345823	1679838675	74792184498
1.4 Basic research	1245494521		1245494521
1.5 R General public services	1002798389		1002798389
1.6 General public services n.e.c.	1436953314	57310181	1494263494
1.7 Public debt transactions	65389021998		65389021998
1.8 Transfers of a general character between levels of government	394481040059	964847145	395445887204
2 DEFENCE	51678228505	235631495	51913860000
2.1 Military defence	51191971039	224228219	51416199258
2.2 Civil defence	486257466		486257466
2.5 Defence n.e.c.		11403276	11403276
3 PUBLIC ORDER AND SAFETY	56936546896	106373920	57042920817
3.1 Police services	41022643793		41022643793
3.2 Fire-protection services	13380228		13380228
3.3 Law courts	8122605341	100434260	8223039601
3.4 Prisons	2162787816		2162787816
3.5 R Public order and safety	75000000		75000000
3.6 Public order and safety n.e.c.	5540129719	5939660	5546069379
4 ECONOMIC AFFAIRS	218816733624	17206185643	236022919267
4.1 General economic, commercial and labour affairs	3248485771	323315954	3571801725
4.2 Agriculture, forestry, fishing and hunting	51367702506	4784561123	56152263629
4.3 Fuel and energy	43231497950	30058980	43261556929
4.4 Mining, manufacturing and construction	3111621298		3111621298
4.5 Transport	98726906008	9854872712	108581778720
4.6 Communication	5850514188	453762602	6304276790
4.7 Other industries	4192680884	1759614272	5952295156
4.8 R Economic affairs	401200464		401200464
4.9 Economic affairs n.e.c.	8686124555		8686124555
5 ENVIRONMENTAL PROTECTION	6055583891	540317048	6595900939
5.1 Waste management	1220000000		1220000000
5.2 Waste water management		503281318	503281318
5.4 Protection of biodiversity and landscape	12884900		12884900
5.5 R Environmental protection	101988648		101988648
5.6 Environmental protection n.e.c.	4720710343	37035730	4757746073
6 HOUSING AND COMMUNITY AMENITIES	39290267618	5704899177	44995166795
6.1 Housing development	16475646992	2648835440	19124482432
6.2 Community development	595806179	216395214	812201393
6.3 Water supply	16699500320	2839668523	19539168844
6.6 Housing and community amenities n.e.c.	5519314127		5519314127
7 HEALTH	39715829061	9897295773	49613124835
7.1 Medical products, appliances and equipment	328771368		328771368
7.2 Out-patient services	12327095849		12327095849
7.3 Hospital services	9866302817	8370290964	18236593782

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Function Wise Expenditure
 F/Y 2020/21

Functions	Priority 1	Priority 2	Grand Total
7.4 Public health services	16745892555		16745892555
7.5 R Health	157880363	1527004809	1684885172
7.6 Health n.e.c.	289886110		289886110
8 RECREATION,CULTURE AND RELIGION	3506813994	553417385	4060231379
8.1 Recreational and sporting services	1271365196		1271365196
8.2 Cultural services	2139839737	415117385	2554957121
8.3 Broadcasting and publishing services	40166547	138300000	178466547
8.5 R Recreation, culture and religion	55442515		55442515
9 EDUCATION	19917472655	17228291040	37145763695
9.1 Pre-primary and primary education		442559011	442559011
9.5 Education not definable by level	386907017	966386682	1353293699
9.6 Subsidiary services to education	17347955223	15576152366	32924107589
9.7 R Education	18038323		18038323
9.8 Education n.e.c.	2164572093	243192982	2407765074
10 SOCIAL PROTECTION	74586616259	83380515	74669996774
10.5 Unemployment	40390634		40390634
10.7 Social exclusion n.e.c.	44213523		44213523
10.8 R Social protection	49909591		49909591
10.9 Social protection n.e.c.	74452102511	83380515	74535483026
Grand Total	1138404404872	58271558422	1196675963294

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Ministry wise functional expenditure

F/Y 2020/21

Functions/ Ministry	EXPENDITURE
1 GENERAL PUBLIC SERVICE	634,616,078,794
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	95,097,310,756
101 President	122,637,136
102 Deputy President	46,377,728
103 Chief of States	156,073,229
202 Federal Parliament	1,041,567,747
206 Commission for Investigation of Abuse of Authority	830,398,021
208 Office of the Auditor General	515,880,682
218 Council of Justice	40,634,607
220 National Natural Resources and Fiscal Commission	46,010,340
222 National Women Commission	69,045,294
224 National Dalit Commission	26,390,391
226 National Inclusion Commission	20,896,863
228 Indigenous Nationalities Commission	21,528,072
230 Madhesi Commission	43,222,483
232 Tharu Commission	39,035,922
234 Muslim Commission	27,446,337
301 Office of Prime Minister and Council of Minister	566,873,802
305 Ministry of Finance	5,137,562,053
308 Ministry of Energy, Water Resources and Irrigation	28,440,684
313 Ministry of Drinking Water	55,887,681
326 Ministry of Foreign Affairs	4,778,001,384
343 Ministry of Youth and Sports	48,845,807
347 Ministry of Urban Development	96,216,257
365 Ministry of Federal Affairs and General Administration	217,592,548
501 MOF- Financing	3,915,058,143
503 MOF- External Debt Service (Multilateral)	26,345,004,748
504 MOF- External Debt Service (Bilateral)	3,264,700,958
601 MOF Staff Benefits and Retirement Benefits	47,445,811,700
602 MOF Miscellaneous	150,170,137
1.2 Foreign economic aid	149,117,934
308 Ministry of Energy, Water Resources and Irrigation	148,246,011
337 Ministry of Physical Infrastructure and Transport	871,923
1.3 General services	74,792,184,498
210 Public Service Commission	536,560,367
305 Ministry of Finance	345,042,062
314 Ministry of Home Affairs	17,037,133,641
325 Ministry of Culture, Tourism and Civil Aviation	356,373,186
326 Ministry of Foreign Affairs	1,272,880,018

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise functional expenditure
F/Y 2020/21

Functions/ Ministry	EXPENDITURE
337 Ministry of Physical Infrastructure and Transport	25,015,595
347 Ministry of Urban Development	82,100,588
365 Ministry of Federal Affairs and General Administration	1,697,798,011
391 National Planning Commission	494,745,576
392 National Reconstruction Authority	52,944,535,455
1.4 Basic research	1,245,494,521
308 Ministry of Energy, Water Resources and Irrigation	1,245,494,521
1.5 R General public services	1,002,798,389
347 Ministry of Urban Development	179,585,526
365 Ministry of Federal Affairs and General Administration	392,688,401
391 National Planning Commission	430,524,461
1.6 General public services n.e.c.	1,494,263,494
212 Election Commission	489,281,047
214 National Human Rights Commission	177,371,357
314 Ministry of Home Affairs	734,381,308
337 Ministry of Physical Infrastructure and Transport	35,919,602
365 Ministry of Federal Affairs and General Administration	57,310,181
1.7 Public debt transactions	65,389,021,998
305 Ministry of Finance	27,334,131
502 MOF- Domestic Debt Service	65,361,687,867
1.8 Transfers of a general character between levels of government	395,445,887,204
365 Ministry of Federal Affairs and General Administration	964,847,145
701 State	110,348,062,499
801 Local Level	284,132,977,560
2 DEFENCE	51,913,860,000
2.1 Military defence	51,416,199,258
307 Ministry of Industry, Commerce and Supply	254,499,319
345 Ministry of Defense	51,161,699,939
2.2 Civil defence	486,257,466
314 Ministry of Home Affairs	486,257,466
2.5 Defence n.e.c.	11,403,276
347 Ministry of Urban Development	11,403,276
3 PUBLIC ORDER AND SAFETY	57,042,920,817
3.1 Police services	41,022,643,793
314 Ministry of Home Affairs	41,022,643,793
3.2 Fire-protection services	13,380,228
314 Ministry of Home Affairs	13,380,228
3.3 Law courts	8,223,039,601
204 Courts	6,960,219,465

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Ministry wise functional expenditure

F/Y 2020/21

Functions/ Ministry	EXPENDITURE
301 Office of Prime Minister and Council of Minister	962,263,773
311 Ministry of Law, Justice and Parliamentary Affairs	285,853,344
371 Ministry of Labour, Employment and Social Security	14,703,019
3.4 Prisons	2,162,787,816
314 Ministry of Home Affairs	2,162,787,816
3.5 R Public order and safety	75,000,000
343 Ministry of Youth and Sports	75,000,000
3.6 Public order and safety n.e.c.	5,546,069,379
301 Office of Prime Minister and Council of Minister	1,392,649,101
314 Ministry of Home Affairs	4,153,420,278
4 ECONOMIC AFFAIRS	236,022,919,267
4.1 General economic, commercial and labour affairs	3,571,801,725
301 Office of Prime Minister and Council of Minister	54,202,018
307 Ministry of Industry, Commerce and Supply	1,933,212,022
336 Ministry of Land Management, Cooperative and Poverty Alleviation	16,366,836
371 Ministry of Labour, Employment and Social Security	1,568,020,849
4.2 Agriculture, forestry, fishing and hunting	56,152,263,629
305 Ministry of Finance	754,828,809
308 Ministry of Energy, Water Resources and Irrigation	15,799,816,688
312 Ministry of Agriculture and Livestock Development	23,006,801,532
329 Ministry of Forest and Environment	8,468,978,297
336 Ministry of Land Management, Cooperative and Poverty Alleviation	5,316,007,615
501 MOF- Financing	2,805,830,688
4.3 Fuel and energy	43,261,556,929
307 Ministry of Industry, Commerce and Supply	58,647,820
308 Ministry of Energy, Water Resources and Irrigation	5,493,420,756
501 MOF- Financing	37,709,488,353
4.4 Mining, manufacturing and construction	3,111,621,298
307 Ministry of Industry, Commerce and Supply	93,535,535
337 Ministry of Physical Infrastructure and Transport	3,018,085,763
4.5 Transport	108,581,778,720
337 Ministry of Physical Infrastructure and Transport	99,288,678,748
347 Ministry of Urban Development	726,507,410
365 Ministry of Federal Affairs and General Administration	3,062,161,162
501 MOF- Financing	5,504,431,399
4.6 Communication	6,304,276,790
358 Ministry of Communications and Information Technology	6,154,276,790
501 MOF- Financing	150,000,000
4.7 Other industries	5,952,295,156

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Ministry wise functional expenditure
F/Y 2020/21

Functions/ Ministry	EXPENDITURE
307 Ministry of Industry, Commerce and Supply	2,679,162,076
325 Ministry of Culture, Tourism and Civil Aviation	1,561,961,280
501 MOF- Financing	1,711,171,801
4.8 R Economic affairs	401,200,464
307 Ministry of Industry, Commerce and Supply	297,106,930
308 Ministry of Energy, Water Resources and Irrigation	104,093,534
4.9 Economic affairs n.e.c.	8,686,124,555
301 Office of Prime Minister and Council of Minister	54,507,001
305 Ministry of Finance	2,557,389,315
365 Ministry of Federal Affairs and General Administration	6,074,228,240
5 ENVIRONMENTAL PROTECTION	6,595,900,939
5.1 Waste management	1,220,000,000
501 MOF- Financing	1,220,000,000
5.2 Waste water management	503,281,318
313 Ministry of Drinking Water	503,281,318
5.4 Protection of biodiversity and landscape	12,884,900
329 Ministry of Forest and Environment	12,884,900
5.5 R Environmental protection	101,988,648
329 Ministry of Forest and Environment	101,988,648
5.6 Environmental protection n.e.c.	4,757,746,073
308 Ministry of Energy, Water Resources and Irrigation	897,747,946
329 Ministry of Forest and Environment	1,480,469,349
347 Ministry of Urban Development	2,342,493,048
358 Ministry of Communications and Information Technology	37,035,730
6 HOUSING AND COMMUNITY AMENITIES	44,995,166,795
6.1 Housing development	19,124,482,432
347 Ministry of Urban Development	18,508,982,432
501 MOF- Financing	615,500,000
6.2 Community development	812,201,393
308 Ministry of Energy, Water Resources and Irrigation	544,670,473
336 Ministry of Land Management, Cooperative and Poverty Alleviation	216,395,214
340 Ministry of Women, Children and Social Welfare	38,576,599
365 Ministry of Federal Affairs and General Administration	12,559,107
6.3 Water supply	19,539,168,844
308 Ministry of Energy, Water Resources and Irrigation	230,191,638
313 Ministry of Drinking Water	11,639,715,883
365 Ministry of Federal Affairs and General Administration	8,461,324
501 MOF- Financing	7,660,800,000
6.6 Housing and community amenities n.e.c.	5,519,314,127

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Ministry wise functional expenditure
 F/Y 2020/21

Functions/ Ministry	EXPENDITURE
347 Ministry of Urban Development	2,608,917,480
365 Ministry of Federal Affairs and General Administration	2,910,396,647
7 HEALTH	49,613,124,835
7.1 Medical products, appliances and equipment	328,771,368
370 Ministry of Health and Population	228,771,368
501 MOF- Financing	100,000,000
7.2 Out-patient services	12,327,095,849
307 Ministry of Industry, Commerce and Supply	174,160,033
370 Ministry of Health and Population	12,152,935,816
7.3 Hospital services	18,236,593,782
314 Ministry of Home Affairs	1,199,001,939
345 Ministry of Defense	1,492,554,223
370 Ministry of Health and Population	10,452,017,752
601 MOF Staff Benefits and Retirement Benefits	5,093,019,868
7.4 Public health services	16,745,892,555
365 Ministry of Federal Affairs and General Administration	53,220,648
370 Ministry of Health and Population	16,692,671,906
7.5 R Health	1,684,885,172
370 Ministry of Health and Population	1,684,885,172
7.6 Health n.e.c.	289,886,110
370 Ministry of Health and Population	289,886,110
8 RECREATION,CULTURE AND RELIGION	4,060,231,379
8.1 Recreational and sporting services	1,271,365,196
343 Ministry of Youth and Sports	1,271,365,196
8.2 Cultural services	2,554,957,121
325 Ministry of Culture, Tourism and Civil Aviation	2,554,957,121
8.3 Broadcasting and publishing services	178,466,547
358 Ministry of Communications and Information Technology	178,466,547
8.5 R Recreation, culture and religion	55,442,515
325 Ministry of Culture, Tourism and Civil Aviation	55,442,515
9 EDUCATION	37,145,763,695
9.1 Pre-primary and primary education	442,559,011
350 Ministry of Education, Science and Technology	442,559,011
9.5 Education not definable by level	1,353,293,699
350 Ministry of Education, Science and Technology	1,353,293,699
9.6 Subsidiary services to education	32,924,107,589
350 Ministry of Education, Science and Technology	32,924,107,589
9.7 R Education	18,038,323
350 Ministry of Education, Science and Technology	18,038,323

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Ministry wise functional expenditure

F/Y 2020/21

Functions/ Ministry	EXPENDITURE
9.8 Education n.e.c.	2,407,765,074
350 Ministry of Education, Science and Technology	2,141,265,074
365 Ministry of Federal Affairs and General Administration	266,500,000
10 SOCIAL PROTECTION	74,669,996,774
10.5 Unemployment	40,390,634
371 Ministry of Labour, Employment and Social Security	40,390,634
10.7 Social exclusion n.e.c.	44,213,523
365 Ministry of Federal Affairs and General Administration	44,213,523
10.8 R Social protection	49,909,591
336 Ministry of Land Management, Cooperative and Poverty Alleviation	49,909,591
10.9 Social protection n.e.c.	74,535,483,026
305 Ministry of Finance	5,529,778,216
314 Ministry of Home Affairs	68,547,713,382
340 Ministry of Women, Children and Social Welfare	457,991,427
GRAND TOTAL	1,196,675,963,294

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Function Wise Gender Responsive Expenditure

F/Y 2020/21

Functions	Direct Benefit	Indirect Benefit	Neutral	Total Expenditure
1 GENERAL PUBLIC SERVICE	399828800855	7589387371	227197890568	634616078794
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	4015061947	2027278037	89054970772	95097310756
1.2 Foreign economic aid	148246011	871923		149117934
1.3 General services	540637418	3234744618	71016802462	74792184498
1.4 Basic research			1245494521	1245494521
1.5 R General public services	430524461	569954159	2319768	1002798389
1.6 General public services n.e.c.	213290959	791691489	489281047	1494263494
1.7 Public debt transactions			65389021998	65389021998
1.8 Transfers of a general character between levels of government	394481040059	964847145		395445887204
2 DEFENCE		50238998201	1674861798	51913860000
2.1 Military defence		49820648268	1595550989	51416199258
2.2 Civil defence		406946657	79310809	486257466
2.5 Defence n.e.c.		11403276		11403276
3 PUBLIC ORDER AND SAFETY		37497549447	19545371369	57042920817
3.1 Police services		36769404932	4253238861	41022643793
3.2 Fire-protection services			13380228	13380228
3.3 Law courts		35233474	8187806127	8223039601
3.4 Prisons		291384754	1871403062	2162787816
3.5 R Public order and safety			75000000	75000000
3.6 Public order and safety n.e.c.		401526288	5144543091	5546069379
4 ECONOMIC AFFAIRS	32728331763	155278482524	48016104980	236022919267
4.1 General economic, commercial and labour affairs	89189965	2819378664	663233096	3571801725
4.2 Agriculture, forestry, fishing and hunting	14085832901	36052723622	6013707106	56152263629
4.3 Fuel and energy	5986704181	22318848680	14956004068	43261556929
4.4 Mining, manufacturing and construction		3018085763	93535535	3111621298
4.5 Transport	4795313979	85483985776	18302478965	108581778720
4.6 Communication		1367066546	4937210244	6304276790
4.7 Other industries	1399955567	1782448020	2769891570	5952295156
4.8 R Economic affairs	297106930	104093534		401200464
4.9 Economic affairs n.e.c.	6074228240	2331851920	280044396	8686124555
5 ENVIRONMENTAL PROTECTION	321417613	5763280380	511202946	6595900939
5.1 Waste management	20000000	1200000000		1220000000
5.2 Waste water management		503281318		503281318
5.4 Protection of biodiversity and landscape	12884900			12884900
5.5 R Environmental protection			101988648	101988648
5.6 Environmental protection n.e.c.	288532714	4059999062	409214298	4757746073
6 HOUSING AND COMMUNITY AMENITIES	10927187141	27125920118	6942059537	44995166795
6.1 Housing development	2522518805	12421765187	4180198440	19124482432
6.2 Community development	38576599	762814692	10810102	812201393
6.3 Water supply	5757174257	11030943592	2751050995	19539168844
6.6 Housing and community amenities n.e.c.	2608917480	2910396647		5519314127
7 HEALTH	28422726365	15746991578	5443406892	49613124835

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Function Wise Gender Responsive Expenditure

F/Y 2020/21

Functions	Direct Benefit	Indirect Benefit	Neutral	Total Expenditure
7.1 Medical products, appliances and equipment	100000000	228771368		328771368
7.2 Out-patient services	11247146180	1079949669		12327095849
7.3 Hospital services	5399919664	7393267226	5443406892	18236593782
7.4 Public health services	10703657103	6042235451		16745892555
7.5 R Health	972003417	712881755		1684885172
7.6 Health n.e.c.		289886110		289886110
8 RECREATION,CULTURE AND RELIGION	830334504	1357228102	1872668773	4060231379
8.1 Recreational and sporting services		1218928102	52437094	1271365196
8.2 Cultural services	830334504		1724622617	2554957121
8.3 Broadcasting and publishing services		138300000	40166547	178466547
8.5 R Recreation, culture and religion			55442515	55442515
9 EDUCATION	4022671198	32861861193	261231304	37145763695
9.1 Pre-primary and primary education	442559011			442559011
9.5 Education not definable by level	1353293699			1353293699
9.6 Subsidiary services to education	62246395	32861861193		32924107589
9.7 R Education			18038323	18038323
9.8 Education n.e.c.	2164572093		243192982	2407765074
10 SOCIAL PROTECTION	68704768717	5873583749	91644308	74669996774
10.5 Unemployment			40390634	40390634
10.7 Social exclusion n.e.c.		44213523		44213523
10.8 R Social protection			49909591	49909591
10.9 Social protection n.e.c.	68704768717	5829370226	1344083	74535483026
Total	545786238155	339333282664	311556442475	1196675963294

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Non Votable Expenditure Ministry Wise
 F/Y 2020/21

Ministry	Recurrent	Capital	Budget Financing	Total	Expenditure			Total
					Recurrent	Capital	Financing	
President	8100000	0	0	8100000	6523764.90	0	0	6523764.90
Deputy President	9200000	0	0	9200000	7940755.76	0	0	7940755.76
Chief of States	35436899	0	0	35436899	23668510.05	0	0	23668510.05
Federal Parliament	26124640	0	0	26124640	19024257.88	0	0	19024257.88
Courts	63007000	0	0	63007000	52965142.16	0	0	52965142.16
Commission for the Investigation of Abuse of Authority	9900000	0	0	9900000	3179235.48	0	0	3179235.48
Office of the Auditor General	2700000	0	0	2700000	1449502	0	0	1449502
Public Service Commission	7600000	0	0	7600000	5702589	0	0	5702589
Election Commission	7773040	0	0	7773040	5768866.30	0	0	5768866.30
National Human Right Commission	13237196	0	0	13237196	11255943.71	0	0	11255943.71
Council of Justice	3317328	0	0	3317328	2895693	0	0	2895693
National Natural Resources and Fiscal Commission	8600000	0	0	8600000	2267882.96	0	0	2267882.96
National Women Commission	8000000	0	0	8000000	2005604	0	0	2005604
National Dalit Commission	4970700	0	0	4970700	2376439.29	0	0	2376439.29
National Inclusion Commission	7000000	0	0	7000000	2555138.60	0	0	2555138.60
Indigenous Nationalities Commission	7000000	0	0	7000000	2214978.50	0	0	2214978.50
Madheshi Commission	6500000	0	0	6500000	3166437.51	0	0	3166437.51
Tharu Commission	7900000	0	0	7900000	2826339	0	0	2826339
Muslim Commission	4600000	0	0	4600000	2292107.94	0	0	2292107.94
Ministry of Finance	36335415000	0	63866700000	100202115000	34770173934.03	0	60230281019.99	95000454954.02
Total	36576381803	0	63866700000	100443081803	34930253122.07	0	60230281019.99	95160534142.06

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Votable Expenditure Ministry Wise
 F/Y 2020/21

Ministry	Budget			Expenditure				
	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	
President	123600000	25912985	0	155512985	105415269.57	10698101.71	0	116113371.28
Deputy President	42600000	1700000	0	44300000	36758843.74	1678128.87	0	38436972.61
Chief of States	181950000	12550000	0	194800000	122215756.45	10188962.40	0	132404718.85
Federal Parliament	117975000	50150000	0	1229900000	986437240.01	36106249.11	0	1022543489.12
Courts	4899130154	3315516657	0	8214646811	4055567353.69	2851686969.38	0	6907254323.07
Commission for the Investigation of Abuse of Authority	940600000	37900000	0	1320500000	557373572.11	269845213.19	0	827218785.30
Office of the Auditor General	483200000	137300000	0	620500000	390579897.39	123851283	0	514431180.39
Public Service Commission	762517000	25405000	0	787922000	515958532.92	14889245.48	0	530857778.40
Election Commission	532075000	54167366	0	586242366	454339300.83	29172879.58	0	483512180.41
National Human Right Commission	246900000	3500000	0	250400000	163140032.21	2975380.82	0	166115413.03
Council of Justice	42717000	2100000	0	44817000	35800505.39	1938408.43	0	37738913.82
National Natural Resources and Fiscal Commission	76700000	2700000	0	79400000	41516753.29	22225704	0	43742457.29
National Women Commission	112400000	6000000	0	118400000	61546760.20	5492930	0	67039690.20
National Dalit Commission	25829300	1000000	0	27829300	23014071.44	999880	0	24013951.44
National Inclusion Commission	25400000	1700000	0	27100000	16652824.30	1688899.82	0	18341724.12
Indigenous Nationalities Commission	22100000	2400000	0	24500000	17258988.96	2054105	0	19313093.96
Madheshi Commission	27200000	18139461	0	45339461	2232501.55	17731043.95	0	40056045.50
Tharu Commission	33822000	13988998	0	47810998	24471511.00	11738072	0	36209583.00
Muslim Commission	34200000	5600000	0	39800000	21143073.70	4011155.65	0	25154229.35
Office of Prime Minister and Council of Ministers	380503250	576043075	0	4381075425	2655000126.42	375495567.47	0	3030495693.89
Ministry of Finance	22705811599	8851974864	0	31557786463	11495169470.12	2856765116.59	0	14351934586.71
Ministry of Industry, Commerce and Supply	5005580926	4426419000	0	9426999926	3229100760.76	2261222974.58	0	5490323735.34
Ministry of Energy, Water Resources and Irrigation	5284449879	37444312440	0	42728762319	3211004937.43	21281117312.34	0	24492122249.77
Ministry of Law, Justice and Parliamentary Affairs	474142400	22008600	0	496151000	265668541.79	20184801.85	0	285853343.64
Ministry of Agriculture and Livestock Development	25411825000	3211792500	0	28623617500	21238255519.97	1768545012.08	0	23006801532.05

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Votable Expenditure Ministry Wise
 F/Y 2020/21

Ministry	Budget			Expenditure			Total	
	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	
Ministry of Drinking Water	805840000	24525160001	0	25331000001	595081342.37	11603803539.37	0	1219884881.74
Ministry of Home Affairs	136517835084	9521812057	0	146039647141	127060621389.54	829609846.64	0	13536719851.18
Ministry of Culture, Tourism and Civil Aviation	3843842039	2128196000	0	5972038039	2769806193.67	1758927908.11	0	4528734101.78
Ministry of Foreign Affairs	5570220629	1254500229	0	6824720858	5047707417.21	1003173984.73	0	6050881401.94
Ministry of Forest and Environment	7784192325	5007556000	0	12722048325	6456898430.20	3607422763.47	0	10064321193.67
Ministry of Land Management Cooperative and Poverty	5569092947	2562554000	0	8131646947	4210850456.73	1387828800	0	5598679256.73
Ministry of Physical Infrastructure and Transport	1042615745	137863688560	0	148289846015	8842043148.54	93526528482.31	0	102368571630.85
Ministry of Women, Children and Social Welfare	556440000	119556000	0	675996000	418030153.25	78537872.94	0	496568026.19
Ministry of Youth and Sports	1281891560	775887000	0	2057578560	936269840.28	458941162.60	0	1395211002.88
Ministry of Defence	45582035525	9187468400	0	5479503925	44745844176.35	7908409985.62	0	52654254161.97
Ministry of Urban Development	3583628518	27276085371	0	30859713889	2785546076.63	21770659940.98	0	24556206017.61
Ministry of Education, Science and Technology	47290722000	463499634	0	47754221634	36543730471.94	335533223.50	0	36879263695.44
Ministry of Communication and Information Technology	5345494338	2027785000	0	7373279338	4460415663.90	1909363402.82	0	6369779066.72
Ministry of Federal Affairs and General Administration	12648083503	15139081268	0	27787164771	8855506220.81	6906470716.32	0	15761976937.13
Ministry of Health and Population	47194870103	15172455403	0	62367325506	34023529384.08	7477638739.87	0	41501168123.95
Ministry of Labour, Employment and Social Security	3121236130	52600000	0	3173836130	1583829444.06	39285057.74	0	1623114501.80
National Planning Commission	1572876500	90400000	0	1663276500	883402644.89	41867391.87	0	925270036.76
National Reconstruction Authority	27466921464	41870752483	0	69337673947	24181247723.94	28763287730.57	0	5294453545.51
Ministry of Finance	62437508235	109051686	109969900000	172516459921	52659940324.34	0	61392280384	114052220707.97
Provinces	113541243053	0	0	113541243053	110348062499.00	0	0	110348062499.00
Local Levels	295869984143	0	0	295869984143	284132977559.69	0	0	284132977559.69
Total	910491648159	353740770038	109969900000	1374202318197	228836092561.76	61392280384	1101515429152.05	

Comparative District Expenditure

S.N.	District	Fiscal Year 2016/2017			Fiscal Year 2017/2018			Fiscal Year 2018/2019			Fiscal Year 2019/2020			Fiscal Year 2020/2021		
		Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing
1	Taplejung	2561.46	846.72	0.00	3408.18	3309.6	880.4	0.0	4190.00	2947.4	412.6	0.0	3380.1	3354.1	403.0	0.0
2	Panchthar	3007.32	692.39	0.00	3699.72	3697.28	741.0	0.0	4713.75	3211.1	7291.3	3792.5	2644.2	6476.7	4295.8	2282.7
3	Iam	3817.18	184.84	0.00	5652.02	5172.8	2882.4	0.0	7755.26	4574.2	757.4	0.0	5331.5	5436.1	1091.2	0.0
4	Jajapa	7988.58	261.67	0.00	10650.25	10333.5	2701.4	0.0	13034.92	9449.2	3770.6	0.0	13219.8	11674.1	3817.8	0.0
5	Sankhuwasabha	2883.78	1297.36	0.00	4151.14	3833.1	1449.0	0.0	5282.14	986.0	4474.8	4006.2	1209.4	1549.19	12832.1	6046.0
6	Tereluhum	1985.16	396.77	0.00	2391.93	2488.3	443.5	0.0	2831.72	2071.9	2413.8	2371.4	1587.0	0.0	2530.1	164.9
7	Bhojpur	3105.06	527.34	0.00	3632.41	4473.4	369.4	0.0	4842.53	3769.6	303.9	0.0	4073.5	4387.1	4714.7	4617.8
8	Dhanakuta	3321.91	849.69	0.00	4171.60	4156.0	953.7	0.0	5109.73	3574.6	685.2	0.0	4259.7	4110.3	945.1	0.0
9	Sunsari	8755.42	5018.18	0.00	13733.60	11127.9	5382.4	0.0	16510.31	9684.0	0.0	0.0	15709.9	11685.9	4413.4	0.0
10	Morang	9705.99	3871.98	0.00	13523.97	13136.6	5131.4	0.0	18644.9	28965.8	3649.4	0.0	32615.2	31192.3	3138.7	0.0
11	Solukhumbu	2860.72	417.65	0.00	3108.37	3057.3	466.2	0.0	4123.45	4219.1	354.4	0.0	4573.5	3945.7	351.7	0.0
12	Khotang	3983.21	763.59	0.00	4728.60	5038.9	628.9	0.0	5667.80	5061.0	826.2	0.0	5887.3	5083.3	600.1	0.0
13	Udayapur	4022.12	2313.74	0.00	6335.86	5495.7	6250.1	0.0	11745.76	4877.5	3559.7	0.0	8437.2	5336.1	2519.7	0.0
14	Oikhalchunga	4265.05	1248.91	0.00	5683.96	6874.8	0.0	0.0	8343.41	4479.8	1116.2	0.0	5596.0	4384.4	989.4	0.0
15	Saptari	6143.55	1620.13	0.00	7763.68	901.59	2220.3	0.0	11236.23	7061.6	1935.2	0.0	8986.7	8988.4	1480.0	0.0
16	Shrava	6724.76	2204.04	0.00	7928.81	8275.0	1811.1	0.0	10986.01	6937.7	846.7	0.0	7794.6	7246.6	9387.4	0.0
17	Dhanusa	6611.17	5160.70	0.00	11772.42	10984.2	6146.2	0.0	16740.46	23523.7	7086.7	0.0	29195.3	25449.7	5288.0	0.0
18	Mahotari	5107.10	1678.58	0.00	6735.68	7866.3	2229.5	0.0	10795.86	7134.6	2375.4	0.0	9510.0	8666.4	3374.2	0.0
19	Sariahi	5769.38	1650.10	0.00	7419.48	9131.3	1679.0	0.0	10810.28	8101.5	1223.4	0.0	9234.9	9983.2	590.7	0.0
20	Sindhuli	6055.58	1214.71	0.00	7270.29	9873.0	1357.6	0.0	11230.50	6829.6	945.8	0.0	7775.4	694.2	1431.2	0.0
21	Ramechhap	6100.23	1403.76	0.00	7503.99	10895.2	1889.8	0.0	12584.99	7157.8	1557.6	0.0	8715.4	5649.8	1491.2	0.0
22	Dolakha	6597.32	2487.23	0.00	9084.55	1381.31	3354.9	0.0	17168.05	7928.7	1889.1	0.0	9827.8	5784.1	2039.9	0.0
23	Sindupurachok	8850.40	1622.50	0.00	10602.90	10817.0	20474.4	0.0	20474.10	10686.2	20474.4	0.0	11890.7	730.5	0.0	0.0
24	Rasuwa	2111.67	520.61	0.00	2632.28	3877.0	476.0	0.0	4453.01	2433.7	424.0	0.0	2887.7	2292.3	333.1	0.0
25	Dhading	7912.83	1191.14	0.00	9103.97	16616.0	1624.5	0.0	18240.46	10884.0	1116.6	0.0	12000.6	8598.3	972.9	0.0
26	Nuwakot	8078.61	2451.18	0.00	10529.79	14899.9	11746.83	0.0	18480.38	9620.5	13038.4	0.0	12658.8	7615.9	1839.3	0.0
27	Kathmandu	59858.63	61057.39	0.00	109883.31	32434.09	73545.4	0.0	11964.6	36736.0	86.86	0.0	15247.7	13790.1	11790.6	0.0
28	Lalitpur	15726.46	12594.58	0.00	28321.04	15758.3	10053.0	0.0	25811.26	13615.4	9807.1	0.0	23422.5	13190.4	8150.1	0.0
29	Bhaktapur	6368.03	2227.57	0.00	8640.60	6837.8	2117.4	0.0	9055.21	7420.7	1753.6	0.0	2437.7	2646.2	334.7	0.0
30	Kavrepalanchowk	9469.24	1158.02	0.00	10627.26	13884.3	1609.8	0.0	15194.03	11039.8	2461.8	0.0	13509.3	9885.2	1338.0	0.0
31	Makawanpur	7689.53	2610.42	0.00	10299.95	12321.4	5614.5	0.0	17835.0	25209.5	6109.8	0.0	31139.3	27543.0	31032.5	0.0
32	Rautahat	5449.41	2407.66	0.00	7547.07	8594.1	2155.1	0.0	10749.20	7503.1	1139.6	0.0	8642.7	9168.0	1411.4	0.0
33	Bara	6143.56	1222.26	0.00	7385.81	8806.5	1088.9	0.0	9693.31	7184.1	972.2	0.0	8156.3	8865.5	648.2	0.0
34	Parasi	5883.00	2033.61	0.00	8336.61	7953.7	4857.0	0.0	12510.76	6242.8	4536.2	0.0	11161.0	8226.0	3457.3	0.0
35	Chitawan	8913.09	4536.73	0.00	13494.82	10170.5	5167.3	0.0	15337.79	9200.1	3511.9	0.0	12712.0	10948.5	3613.3	0.0
36	Navalparasi	6026.80	896.99	0.00	10623.76	13884.3	1609.8	0.0	17773.84	3962.2	333.3	0.0	13507.3	9885.2	1338.0	0.0
37	Rupandehi	8833.59	6708.24	0.00	15541.83	12989.6	2452.1	0.0	19850.63	27987.4	6719.8	0.0	34792.0	31188.4	4187.6	0.0
38	Kapilbastu	5286.52	1955.47	0.00	7242.00	7407.2	2142.7	0.0	9545.9	6051.9	2123.1	0.0	8175.0	7322.8	636.6	0.0
39	Aghnakhanchi	2969.18	1206.61	0.00	4175.79	3688.15	1354.1	0.0	5035.57	3177.6	993.8	0.0	4171.4	3863.3	669.2	0.0
40	Palpa	3957.72	2655.38	0.00	6013.10	7262.9	2372.0	0.0	7634.82	4661.6	4231.2	0.0	7283.0	5314.8	2211.1	0.0
41	Gulmi	4024.56	2168.56	0.00	6211.44	5473.6	2323.5	0.0	7807.0	4831.2	912.9	0.0	5744.1	5851.4	950.9	0.0
42	Syanta	4423.39	972.84	0.00	5396.23	5745.4	893.2	0.0	6638.59	5568.8	466.2	0.0	6035.0	6382.4	592.4	0.0
43	Tanahu	4983.75	1197.37	0.00	6781.12	7139.8	1948.3	0.0	86988.08	7186.0	1266.5	0.0	8452.5	7630.4	989.6	0.0
44	Gorakha	7390.70	1611.94	0.00	9352.64	15275.6	2289.8	0.0	30768.32	9674.8	12086.8	0.0	2287.3	7312.6	14387.8	0.0
45	Manang	791.09	200.00	0.00	983.11	1004.1	1424.4	0.0	1144.45	904.1	36.1	0.0	940.2	971.2	30.1	0.0
46	Lamjung	3470.00	882.24	0.00	4288.24	4928.1	765.9	0.0	5693.93	4430.1	1000.9	0.0	5431.0	4480.7	627.6	0.0
47	Kaski	7722.02	3381.44	0.00	11103.46	10124.1	401.8	0.0	14125.87	3978.5	3137.1	0.0	26524.4	22881.9	3630.6	0.0
48	Panaut	3306.33	4034.73	0.00	4638.01	6228.3	4378.4	0.0	4502.82	3615.6	1827.7	0.0	5143.2	4026.4	1533.4	0.0
49	Baglung	4329.94	1983.75	0.00	6313.70	5598.4	1915.0	0.0	4738.4	848.1	0.0	0.0	5586.5	5850.0	1011.8	0.0
50	Myagdi	2094.69	428.80	0.00	3305.43	3462.9	2681.7	0.0	4075.66	3045.5	157.9	0.0	3203.4	3390.4	132.4	0.0
51	Kailali	1328.68	790.05	0.00	2118.72	1769.1	681.3	0.0	3385.65	2702.5	353.3	0.0	3055.8	3209.5	412.5	0.0
52	Mugu	1619.59	560.37	0.00	2179.96	1998.3	383.8	0.0	2382.07	1868.6	88.8	0.0	1775.3	1926.0	806.6	0.0
53	Dolpa	6169.42	0.00	0.00	2238.93	2238.1	437.1	0.0	2675.15	1915.9	115.6	0.0	2031.5	2167.9	54.9	0.0
54	Humla	1966.24	860.24	0.00	2028.48	2233.8	862.3	0.0	3096.13	1950.4	239.8	0.0	2086.6	2192.0	561.98	0.0
55	Jumla	3234.88	1403.14	0.00	4638.01	4118.5	1388.4	0.0	5606.92	3013.5	376.8	0.0	3494.0	4200.3	1021.1	0.0
56	Kirkuk	2689.92	615.51	0.00	2523.49	2681.7	323.6	0.0	3005.35	2205.5	266.7	0.0	2472.3	2606.8	530.9	0.0
57	Rukum	3366.95	873.93	0.00	4240.88	4019.0	681.3	0.0	4700.34	2702.5	353.3	0.0	3055.8	3209.5	412.5	0.0
58	Rolpa	3632.04	1893.82	0.00	6526.86	6148.22	3120.0	0.0	644.9	3854.9	2392.6	0.0	4231.8	4467.7	422.4	0.0
59	Pyuthan	3033.95	1589.93	0.00	4533.88	4103.8	1940.4	0.0	6044.21	3184.5	323.6					

S.N.	District	Recurrent	Fiscal Year 2016/2017		Fiscal Year 2017/2018		Fiscal Year 2018/2019		Fiscal Year 2019/2020		Fiscal Year 2020/2021		Rs. in Million								
			Capital	Financing	Total	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	Total								
61	Salyan	523.49	3592.46	4166.2	8868.3	6392.9	0.0	15861.18	7970.4	7317.5	0.0	15287.9	8920.1	5364.3	4109.3	4650.7	4109.3	4641.1			
62	Banke	7240.20	5596.22	0.00	12836.42	0.0	0.0	8873.5	5745.9	8123.25	0.0	7704.4	6033.6	1305.9	0.0	7429.5	6378.9	2153.2	0.0		
63	Bardiya	4555.36	1905.46	0.00	6460.82	5746.04	0.00	10939.92	9300.4	8873.5	0.0	23431.1	6317.1	0.0	0.0	22085.6	23085.5	3688.3	26773.8		
64	Surkhet	4193.88	0.00	0.00	0.0	0.0	0.0	3987.33	1087.52	0.0	0.0	5015.52	3080.1	357.3	0.0	3437.4	3492.5	322.8	0.0		
65	Jajarkot	2899.81	0.00	0.00	0.0	0.0	0.0	3872.3	1143.2	0.0	0.0	1757.0	0.0	0.0	0.0	3815.3	4065.5	700.2	0.0		
66	Dalekha	3379.87	656.17	0.00	4036.04	4866.9	510.4	0.0	5177.35	3777.2	0.0	0.0	5534.2	4433.1	1446.7	0.0	5879.7	5449.2	3017.3	0.0	
67	Kailali	8313.67	5136.67	0.00	13450.34	11817.1	5245.2	0.0	17062.30	24300.3	4893.0	0.0	29203.3	24037.8	4977.5	0.0	29015.3	27334.9	5469.6	0.0	
68	Doti	3961.61	1440.17	0.00	5401.78	1668.6	5257.0	0.0	6925.55	4496.0	237.9	0.0	4733.9	5321.0	0.0	0.0	6382.0	5774.3	963.7	6738.0	
69	Achham	4110.00	1115.81	0.00	5225.80	5471.1	986.4	0.0	6457.54	4475.4	931.8	0.0	5407.2	5161.2	564.7	0.0	5725.9	5638.5	402.8	0.0	
70	Bajura	2314.08	558.35	0.00	2872.43	3110.7	481.4	0.0	3692.05	2813.1	88.7	0.0	2901.9	3369.8	73.0	0.0	3442.8	3871.1	120.4	0.0	
71	Bejang	3088.99	775.78	0.00	3884.77	4850.9	820.1	0.0	5471.00	4374.7	337.2	0.0	4711.9	420.1	0.0	0.0	5243.9	500.6	5189.7	5544.5	
72	Darchula	2639.25	937.25	0.00	3576.50	3597.4	1170.1	0.0	4767.43	3317.6	600.4	0.0	3918.0	3731.5	299.5	0.0	4031.0	4641.9	757.2	0.0	
73	Baitadi	3575.12	1601.49	0.00	5116.62	4969.5	1871.7	0.0	6841.21	3889.2	660.8	0.0	4550.1	4806.3	453.7	0.0	5280.0	5564.0	611.5	6175.5	
74	Dadeldhura	2675.17	655.09	0.00	3330.26	3695.0	589.9	0.0	4284.86	3197.9	700.9	0.0	3898.8	3774.9	204.6	0.0	3979.5	4474.9	87.7	0.0	
75	Kanchanpur	5552.60	3141.35	0.00	8643.95	7014.2	4269.5	0.0	11283.76	6174.0	3621.9	0.0	10095.9	6949.7	2844.9	0.0	9794.5	7142.2	3717.7	0.0	
76	Navalpur	372.83	0.00	0.00	1505.11	55.08	0.00	1560.18	341.1	0.0	0.0	4082.4	4507.4	448.0	0.0	4955.4	5261.9	551.3	0.0		
77	Rukum Purba	0.00	0.00	0.00	0.00	0.00	0.00	0.00	395.77	1086.1	44.0	0.0	1130.1	1351.5	8.1	0.0	1359.6	1615.3	19.2	0.0	
	Grand Total	518,616.14	208,748.33	109,883.31	837,247.79	696,919.55	270,713.67	119,646.60	1,087,279.83	716,417.58	1,824,562.52	241,562.52	1,104,57.10	784,148.95	189,084.69	117,901.65	1,091,135.28	846,217.31	228836.09	121622.66	1196675.96

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Summary of Comparative Climate Change Expenditure

F/Y 2020/21

Rs. 000

	Ministry/Budget Entity	2019/20		2020/21	
		Allocation	Expenditure	Allocation	Expenditure
305	Ministry of Finance	10032700	1241409	9105300	2331852
307	Ministry of Industry, Commerce and Supplies	1411700	415934	810800	297107
308	Ministry of Energy, Water Resources and Irrigation	41485500	21163286	37423400	21569004
312	Ministry of Agriculture and Livestock Development	19849800	17235100	21854700	18593919
313	Ministry of Water Supply	21830100	7549639	23947200	10127834
314	Ministry of Home Affairs	64500000	66143703	67550000	68953316
325	Ministry of Culture, Tourism and Civil Aviation	53400	53400	76200	62789
329	Ministry of Forests and Environment	8217500	4929402	7017400	5082605
336	Ministry of Land Management, Cooperative and Poverty Alleviation	50000	16153	192100	16367
337	Ministry of Physical Infrastructure and Transport	21449400	6700210	28967100	9942616
347	Ministry of Urban Development	14420800	7220479	11774400	5315962
350	Ministry of Education, Science and Technology	900000	391666	544200	460836
365	Ministry of Federal Affairs and General Administration	1686200	305356	3546100	63431
370	Ministry of Health and Population	7211000	3924290	14349400	6042235
371	Ministry of Labour, Employment and Social Security	15000	12556	18200	13425
501	MOF- Financing	48539800	27203466	46440700	32780097
602	MOF Miscellaneous	30007900	0	13500000	0
701	Provincial Governments	99844400	107409166.9	99873700	110348062
801	Local Governments	213821100	242971271	262757600	284132978
	Total	605326300	514886486.9	649748500	576134435

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Function wise Climate Change Responsive Budget and Expenditure
F/Y 2020/21

Function	Direct Responsive						Indirect Responsive						Total Responsive		
	Recurrent		Capital/Finance		Recurrent		Capital/Finance		Recurrent		Capital/Finance				
	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	(in '000)
01 GENERAL PUBLIC SERVICE	7306500	7670580	0	0	355488400	386951131	77000	61610	362794900	394621711	77000	394621711	61610	61610	
02 DEFENSE	0	0	0	0	35500	358424	14500	48523	35500	358424	14500	14500	48523		
03 PUBLIC ORDER AND SAFETY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04 ECONOMIC AFFAIRS	6321600	3421902	31930000	16027107	34208500	18455760	78092000	40966746	40530100	21877662	110022000	110022000	56993853		
05 ENVIRONMENTAL PROTECTION	1602000	851602	5792000	4287719	108400	69846	2999700	1167880	1710400	921448	8791700	8791700	5455599		
06 HOUSING AND COMMUNITY AMENITIES	386300	271980	17565400	7876653	8596500	1906550	10537750	8982800	2178510	32959000	18414433	18414433			
07 HEALTH	0	0	100000	100000	1337000	53221	14349400	6042235	1337000	53221	14449400	14449400	6142235		
08 RECREATION, CULTURE AND RELIGION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
09 EDUCATION	0	0	0	0	508700	434605	35500	26231	508700	434605	35500	35500	26231		
10 SOCIAL PROTECTION	0	0	0	0	67500000	68546369	0	0	67500000	68546369	0	0	0	0	
Total	15,61,64,00	1221664	55,38,74,00	28291569	4,67,78,30,00	476775886	1,10,96,17,00	58856975	483399400	488991950	166349100	166349100	87,14,24,84	87,14,24,84	

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Source wise Climate Change Responsive Expenditure
 F/Y 2020/21

Ministry	Recurrent	Capital/Finance	Total	Cash		Kinds and Direct Payment
				Cash Total	GON	
305 Ministry of Finance	38,22,23	1,94,96,29	2,33,18,52	1,62,90,08	1,62,90,08	70,28,44
307 Ministry of Industry, Commerce and Supplies	29,57,76	13,31	29,71,07	28,03,07	5,48,42	22,54,65
308 Ministry of Energy, Water Resources and Irrigation	2,59,88,40	18,97,01,64	21,56,90,04	21,02,86,26	16,70,89,56	4,31,96,70
312 Ministry of Agriculture and Livestock Development	17,52,50,72	1,06,88,47	18,59,39,19	18,45,03,92	6,88,21,70	11,56,82,22
313 Ministry of Water Supply	33,90,83	9,78,87,51	10,12,78,34	9,59,80,95	8,45,20,23	1,14,60,72
314 Ministry of Home Affairs	68,90,47,93	4,85,23	68,95,33,16	68,95,33,16	68,70,84,16	24,49,00
325 Ministry of Culture, Tourism and Civil Aviation	6,27,89		6,27,89	6,27,89	6,27,89	
329 Ministry of Forests and Environment	1,73,72,64	3,34,53,42	5,08,26,05	4,55,23,21	3,96,79,15	58,44,06
336 Ministry of Land Management, Cooperative and Poverty Alleviation	1,63,67		1,63,67	1,63,67	1,63,67	
337 Ministry of Physical Infrastructure and Transport	8,75,15	9,85,51,02	9,94,26,16	9,08,55,97	6,13,79,42	2,94,76,55
347 Ministry of Urban Development	2,04,98,28	3,26,61,35	5,31,59,62	4,55,07,41	2,73,84,34	1,81,23,07
350 Ministry of Education, Science and Technology	43,46,05	2,62,31	46,08,36	46,08,36	46,08,36	76,52,21
365 Ministry of Federal Affairs and General Administration	6,33,31	1,00	6,34,31	6,34,31	1,26,19	5,08,12
370 Ministry of Health and Population	6,04,22,35	6,04,22,35	5,66,28,57	5,66,28,57	36,09,10	5,30,19,47
371 Ministry of Labour, Employment and Social Security	1,34,25	1,34,25	1,34,25	1,34,25	1,34,25	37,93,79
501 MOF- Financing	32,78,00,97	32,78,00,97	25,13,07,67	15,10,92,09	10,02,15,58	7,64,93,30
701 State	1,10,34,80,62	1,10,34,80,62	1,10,34,80,62	1,05,47,60,55	4,87,20,07	
801 Local Level	2,84,13,29,78		2,84,13,29,78	2,83,49,68,22	2,47,41,16,56	36,08,51,67
	4,88,99,19,50	87,14,24,86	5,76,13,44,37	5,63,38,37,59	4,84,20,35,71	79,18,01,88
		Total				12,75,06,77

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
District wise Climate Change Expenditure
 F/Y 2020/21

	District	Recurrent Expenditure	Capital/Finance Expenditure	Total Expenditure
01	Taplejung	3,17,51,77	18,72,14	3,36,23,91
02	Panchthar	3,35,30,17	1,12,82,31	4,48,12,48
03	Ilam	4,67,00,21	90,27,63	5,57,27,84
04	Sankhuwasabha	3,37,46,08	10,76,67	3,48,22,75
05	Terhathum	2,24,50,50	4,71,08	2,29,21,58
06	Dhankuta.	2,88,55,72	36,26,64	3,24,82,36
07	Bhojpur	3,45,36,41	3,98,34	3,49,34,75
08	Khotang	3,95,97,86	35,15,93	4,31,13,79
09	Solukhumbu	2,56,27,64	7,49,42	2,63,77,06
10	Okhaldhunga	3,19,24,89	37,75,30	3,57,00,18
11	Udayapur	4,12,30,06	8,19,99	4,20,50,05
12	Jhapa	10,09,03,42	1,50,75,89	11,59,79,31
13	Morang	27,93,92,23	2,91,99,02	30,85,91,26
14	Sunsari	7,76,79,66	43,79,79	8,20,59,45
15	Saptari	8,09,81,26	73,89,74	8,83,71,00
16	Siraha	7,77,89,88	68,99,48	8,46,89,35
17	Dhanusha	22,66,43,82	2,27,07,23	24,93,51,06
18	Mahottari	7,13,12,89	39,74,34	7,52,87,23
19	Sarlahi	8,67,32,85	95,79,48	9,63,12,32
20	Rautahat	7,97,18,03	76,84,86	8,74,02,89
21	Bara	7,16,95,98	42,59,17	7,59,55,15
22	Parsa	6,13,33,45	56,13,65	6,69,47,10
23	Dolakha	4,07,29,14	10,99,12	4,18,28,25
24	Ramechhap	3,90,35,63	27,39,46	4,17,75,09
25	Sindhuli	4,16,50,32	4,47,38	4,20,97,70
26	Kavrepalanchok	5,91,02,53	8,53,60	5,99,56,14
27	Sindhuli	5,70,90,66	6,71,88	5,77,62,54
28	Rasuwa	1,23,21,47	4,50,95	1,27,72,42
29	Nuwakot	4,64,25,45	20,47,77	4,84,73,22
30	Dhading	5,81,34,12	10,44,33	5,91,78,45
31	Chitawan	6,13,88,54	1,50,15,72	7,64,04,27
32	Makawanpur	22,05,67,16	78,75,02	22,84,42,18
33	Bhaktapur	2,97,38,14	67,62,51	3,65,00,65
34	Lalitpur	4,74,80,65	2,19,45,12	6,94,25,77
35	Kathmandu	26,59,90,65	43,34,50,71	69,94,41,36
36	Gorkha	5,45,78,21	1,68,62,81	7,14,41,02
37	Lamjung	3,33,48,21	56,94,16	3,90,42,37
38	Tanahun	5,00,09,58	42,01,48	5,42,11,06
39	Kaski	19,41,23,85	1,59,85,16	21,01,09,01
40	Manang	60,14,52	9,04	60,23,56
41	Mustang	1,07,45,01	3,08,69	1,10,53,71
42	Parbat	3,04,43,36	3,81,83	3,08,25,20
43	Syangja	5,60,30,65	3,69,63	5,64,00,28
44	Myagdi	2,16,51,50	20,21,30	2,36,72,80
45	Baglung	4,69,50,45	21,99,01	4,91,49,45
46	Nawalparasi (Bardghat Su	4,31,91,46	17,57,75	4,49,49,21

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
District wise Climate Change Expenditure
 F/Y 2020/21

	District	Recurrent Expenditure	Capital/Finance Expenditure	Total Expenditure
47	Nawalparasi (Bardghat Sub)	3,78,33,53	43,25,30	4,21,58,83
48	Rupandehi	26,90,02,64	1,95,60,68	28,85,63,32
49	Kapilbastu	6,11,70,87	25,20,59	6,36,91,46
50	Palpa	4,56,75,03	5,36,48	4,62,11,51
51	Arghakhachi	3,61,93,02	28,58,43	3,90,51,45
52	Gulmi	5,35,23,47	14,74,71	5,49,98,18
53	Rukum (East)	1,26,69,01	1,21,44	1,27,90,44
54	Rolpa	3,50,66,02	17,85,94	3,68,51,95
55	Pyuthan	3,55,58,94	2,15,84	3,57,74,77
56	Dang	6,21,01,58	1,76,24,55	7,97,26,13
57	Banke	5,36,72,60	1,95,27,31	7,31,99,91
58	Bardiya	4,91,93,97	2,06,24,81	6,98,18,78
59	Rukum (West)	2,81,65,62	17,82,66	2,99,48,27
60	Salyan	3,78,95,61	16,22,57	3,95,18,18
61	Dolpa	2,04,47,47	2,23,42	2,06,70,89
62	Jumla	2,83,11,78	39,73,65	3,22,85,43
63	Mugu	1,66,88,11	6,27,97	1,73,16,08
64	Humla	2,02,81,07	1,32,33	2,04,13,40
65	Kalikot	3,41,78,40	9,57,09	3,51,35,48
66	Jajarkot	3,12,19,63	17,28,38	3,29,48,01
67	Dailekh	4,75,35,72	16,91,93	4,92,27,65
68	Surkhet	19,82,12,82	1,80,36,71	21,62,49,53
69	Bajura	3,32,92,43	7,07,46	3,39,99,89
70	Bajhang	4,61,60,40	4,79,89	4,66,40,29
71	Doti	3,81,19,57	44,98,92	4,26,18,49
72	Achham	4,59,48,20	8,93,26	4,68,41,47
73	Darchula	3,60,14,90	42,99,42	4,03,14,32
74	Baitadi	4,84,71,08	15,02,25	4,99,73,33
75	Dadeldhura	3,22,88,74	3,67,14	3,26,55,88
76	Kanchanpur	4,66,50,09	1,29,47,31	5,95,97,41
77	Kailali	23,75,01,11	2,62,03,91	26,37,05,01
	Total	4,88,99,19,50	87,14,24,86	5,76,13,44,37

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding External Debt and NPR Equivalent
 F/Y 2020/21

Sr. No.	Donor Short Name	Commit. Currency	Amount in Commitment currency				FX Rate	NPR Equivalent Position
			Opening Debt Balance	Disbursement in Current Year	Principal payment in Current Year	Closing Balance		
Donor Type		Bilateral						
1	AUSTRIA	EUR	0.0000	0.0000	0.0000	0.0000	141.10	0.0000
2	BELGIUM	EUR	5564691.3500	0.0000	0.0000	5564691.3500	141.10	785177949.4850
3	EBK	KRW	63161266000.00	0.0000	0.0000	63161266000.00	0.1041	6575087790.6000
4	EBLCI	USD	211909632.8100	67796266.0500	22580645.1600	257125253.7000	119.64	30762465352.6680
5	EIBC	CNY	1514495146.510	197662893.990	20676426.2900	1691481614.210	18.490	31275495046.7429
6	JICA	JPY	33328906884.00	4670361954.00	0.0000	37999268838.00	1.0830	41153208151.5540
7	KUWAIT	KWD	2425498.8300	633382.2200	74000.0000	2984881.0500	397.75	1187236437.6375
8	NBF	EUR	2225583.6200	0.0000	0.0000	2225583.6200	141.10	314029848.7820
9	SAUDI	SAR	20214015.8100	0.0000	0.0000	20214015.8100	31.900	644827104.3390
							Total of Bilateral	112697527681.808
Donor Type		Multilateral						
1	ADB	SDR	1401482978.980	99925095.9000	67206369.9200	1434201704.960	170.44	244445338593.382
2	EEC	DKK	409392.2500	0.0000	45840.0000	363552.2500	18.970	6896586.1825
3	EEC	EUR	1444193.1800	0.0000	161462.2400	1282730.9400	141.10	180993335.6340
4	EEC	GBP	401519.8700	0.0000	45096.0000	356423.8700	165.67	59048742.5429
5	IDA	SDR	2275971930.240	487379514.760	39800657.1000	2723550787.900	170.44	464201996289.676
6	IDA	USD	66949196.3100	-1671376.5900	7417427.9700	57860391.7500	119.64	6922417268.9700
7	IFAD	SDR	56979924.0100	325258.9000	2204392.0000	55100790.9100	170.44	9391378802.7004
8	IFAD	USD	2447761.7500	0.0000	288000.0000	2159761.7500	119.64	258393895.7700
9	NDF	EUR	16057578.2900	0.0000	869451.0600	15188127.2300	141.10	2143044752.1530
10	OFID	USD	67485694.7700	9377487.2600	9433216.3800	67429965.6500	119.64	8067321090.3660
11	IMF	SDR	192550000.0000	0.0000	0.0000	192550000.0000	170.44	32818222000.0000
12	EIB	USD	33661685.3000	0.0000	0.0000	33661685.3000	119.64	4027284029.2920
13	ADB	USD	312316280.7000	100531533.290	0.0000	412847813.9900	119.64	49393112465.7636
14	IDA	EUR	0.0000	345000.0000	0.0000	345000.0000	141.10	48679500.0000
15	AIIB	USD	0.0000	280750.0000	0.0000	280750.0000	119.64	33588930.0000
							Total of Multilateral	821997716282.432
							Grand Total	934695243964.2412

Data Source: Public Debt Management Office.

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding External Debt
 F/Y 2020/21

Sr. No.	Donor Type	Donor	Commit. Currency	Amount (Commitment CCY)	NPR Amount	USD Amount
	Bilateral					
1		BELGIUM	EUR	5564691.3500	785177949.4850	6562838.0933
2		EBK	KRW	63161266000.0000	6575087790.6000	54957270.0652
3		EBLCI	USD	257125253.7000	30762465352.6680	257125253.7000
4		EIBC	CNY	1691481614.2100	31275495046.7429	261413365.4860
5		JICA	JPY	37999268838.0000	41153208151.5540	343975327.2447
6		KUWAIT	KWD	2984881.0500	1187236437.6375	9923407.2019
7		NBF	EUR	2225583.6200	314029848.7820	2624789.7758
8		SAUDI	SAR	20214015.8100	644827104.3390	5389728.3880
	Total of Bilateral				112697527681.8084	941971979.9549
	Multilateral					
1		AIIB	USD	280750.0000	33588930.0000	280750.0000
2		ADB	USD	412847813.9900	49393112465.7636	412847813.9900
3		IDA	EUR	345000.0000	48679500.0000	406883.1494
4		EIB	USD	33661685.3000	4027284029.2920	33661685.3000
5		IMF	SDR	192550000.0000	32818222000.0000	274308107.6563
6		NDF	EUR	15188127.2300	2143044752.1530	17912443.5987
7		OFID	USD	67429965.6500	8067321090.3660	67429965.6500
8		IDA	SDR	2723550787.9000	464201996289.6760	3879989938.8973
9		IDA	USD	57860391.7500	6922417268.9700	57860391.7500
10		IFAD	SDR	55100790.9100	9391378802.7004	78496980.9654
11		IFAD	USD	2159761.7500	258393895.7700	2159761.7500
12		EEC	DKK	363552.2500	6896586.1825	57644.4850
13		EEC	EUR	1282730.9400	180993335.6340	1512816.2457
14		EEC	GBP	356423.8700	59048742.5429	493553.5151
15		ADB	SDR	1434201704.9600	244445338593.3824	2043174010.3091
	Total of Multilateral				821997716282.4328	6870592747.2620
	Grand Total				934695243964.2412	7812564727.2169

Data Source: Public Debt Management Office.

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Debt Outstanding Position (Currency Wise Summary)
 F/Y 2020/21

Sr. No.	Currency	Debt Amount (Commitment Currency)	Debt Amount (NPR Equivalent)	Debt Amount (USD Equivalent)
1	CNY	1691481614.2100	31275495046.7429	261413365.4860
2	DKK	363552.2500	6896586.1825	57644.4850
3	EUR	24606133.1400	3471925386.0540	29019770.8630
4	GBP	356423.8700	59048742.5429	493553.5151
5	JPY	37999268838.0000	41153208151.5540	343975327.2447
6	KRW	63161266000.0000	6575087790.6000	54957270.0652
7	KWD	2984881.0500	1187236437.6375	9923407.2019
8	SAR	20214015.8100	644827104.3390	5389728.3880
9	SDR	4405403283.7700	750856935685.7588	6275969037.8281
10	USD	831365622.1400	99464583032.8296	831365622.1400
	Total		934695243964.2412	7812564727.2170

Data Source: Public Debt Management Office.

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Commitment Charge Payment Summary in NPR
 F/Y 2020/21

S.N	Donor	Cummulative payment till previous year	During the year	Total interest payment till this year
1	ADB	-	-	-
2	AIIB	-	-	-
3	AUSTRIA	-	-	-
4	BELGIUM	-	-	-
5	EBK	-	-	-
6	EBLCI	65,525,117.73	89,743,827.63	155,268,945.36
7	EEC	-	-	-
8	EIB	-	-	-
9	EIBC	-	11,295,890.14	11,295,890.14
10	IDA	-	-	-
11	IFAD	-	-	-
12	JICA	-	-	-
13	KUWAIT	-	-	-
14	NBF	-	-	-
15	NDF	344,101.60	-	344,101.60
16	OFID	278,428.80	-	278,428.80
17	SAUDI	-	-	-
TOTAL		66,147,648.13	101,039,717.77	167,187,365.90

Data Source: Public Debt Management Office.

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Interest Payment Summary in NPR
 F/Y 2020/21

S.N	Donor	Cumulative interest till previous year		During the year		Total interest payment till this year
		Interest	Grace period Interest	Interest	Grace period Interest	
1	ADB	21,091,244,519.18	1672147003	1,711,942,542.54	792,875,038.24	22,803,187,061.72
2	AIB	-	-	-	-	2,465,022,041.00
3	AUSTRIA	9.79	-	-	-	-
4	BELGIUM	11,384,766.10	-	-	-	9.79
5	EBK	175,302,975,998.10	217037504.1	-	-	11,384,766.10
6	EBLCI	257,089,551.46	1308162773	269,017,038.85	118,166,991.10	175,302,975,998.10
7	EEC	203,351,470.91	1,112,879.03	-	-	217,037,504.12
8	EIB	108238914	-	45,431,979.07	-	204,464,349.94
9	EIBC	61,233,778.06	1606567226	-	33,723,413.61	153,670,893.04
10	IDA	22,526,155,085.34	7154740084	1,013,998,328.73	1,885,723,883.70	61,233,778.06
11	IFAD	1,422,095,840.35	122541880.1	58,874,217.33	21,752,964.63	1,640,290,639.16
12	JICA	552,001,014,122.05	22978652.07	-	-	23,540,153,414.07
13	KUWAIT	62,998,860.07	18307793.58	2,888,991.63	19,303,638.10	9,040,463,967.84
14	NBF	2,350,460,666.42	-	-	-	144,294,844.70
15	NDF	377,497,540.31	-	16,734,466.29	-	552,001,014,122.05
16	OFID	992,917,236.41	100325869.5	181,933,939.27	-	22,978,652.07
17	SAUDI	339,202,709.39	7952699.07	-	-	-
SUB-TOTAL	776,999,622,153.94	12,339,000,397.84	3,256,502,403.67	2,916,977,908.45	780,256,124,557.61	15,255,978,306.29
GRAND TOTAL		789,338,622,551.78		6,173,480,312.12		795,512,102,863.90

Data Source : Public Debt Management Office.

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
Donor		ADB					
1	LN0249-NEP	1283	SDR	971.5400	165589.2776	1384.0628	5.9200
2	LN0315-NEP	1290	SDR	600.0000	102264.0000	854.7643	3.7500
3	LN0334-NEP	1291	SDR	306.6600	52267.1304	436.8700	3.6700
4	LN0462-NEP	1296	SDR	409.7400	69836.0856	583.7185	0.8300
5	LN0560-NEP	1301	SDR	319094.1000	54386398.4040	454583.7379	0.3300
6	LN0596-NEP	1302	SDR	315123.5500	53709657.8620	448927.2640	0.7500
7	LN0599-NEP	1303	SDR	186159.4800	31729021.7712	265204.1271	0.6700
8	LN0633-NEP	1304	SDR	212856.2000	36279210.7280	303236.4655	1.7500
9	LN0651-NEP	1305	SDR	1737965.5700	296218851.7508	2475918.1858	2.1700
10	LN0655-NEP	1306	SDR	985712.5700	168004850.4308	1404253.1798	2.2500
11	LN0659-NEP	1307	SDR	321741.7200	54837658.7568	458355.5563	2.4200
12	LN0669-NEP	1308	SDR	1499528.1800	255579582.9992	2136238.5740	2.4200
13	LN0670-NEP	1309	SDR	1632525.1900	278247593.3836	2325707.0661	2.0800
14	LN0694-NEP	1310	SDR	553490.9600	94336999.2224	788507.1817	2.6700
15	LN0708-NEP	1311	SDR	3792978.4300	646475243.6092	5403504.2094	3.0800
16	LN0719-NEP	1312	SDR	1052170.2500	179331897.4100	1498929.2662	3.0800
17	LN0721-NEP	1313	SDR	932062.4400	158860722.2736	1327822.8207	3.1700
18	LN0744-NEP	1314	SDR	599207.3800	102128905.8472	853635.1208	4.0000
19	LN0745-NEP	1315	SDR	830409.7100	141535030.9724	1183007.6143	3.9200
20	LN0748-NEP	1316	SDR	1843066.6400	314132278.1216	2625645.9221	4.0000
21	LN0749-NEP	1317	SDR	911599.2200	155372971.0568	1298670.7711	3.6700
22	LN0783-NEP	1318	SDR	1761655.4200	300256549.7848	2509666.9156	4.6700
23	LN0792-NEP	1319	SDR	744030.2200	126812510.6968	1059950.7748	4.8300
24	LN0806-NEP	1320	SDR	5040956.4100	859180610.5204	7181382.5687	5.3300
25	LN0831-NEP	1321	SDR	4765236.1600	812186851.1104	6788589.5278	5.3300
26	LN0859-NEP	1322	SDR	470369.5700	80169789.5108	670091.8548	6.4200
27	LN0867-NEP	1323	SDR	1712955.2100	291956085.9924	2440288.2480	5.5800
28	LN0923-NEP	1324	SDR	5466394.2100	931692229.1524	7787464.3025	7.1700
29	LN0924-NEP	1325	SDR	13397787.8100	2283518954.3364	19086584.3726	7.2500
30	LN0936-NEP	1326	SDR	939377.4200	160107487.4648	1338243.7936	7.1700
31	LN0949-NEP	1327	SDR	2787239.2900	475057064.5876	3970721.0347	7.1700

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
32	LN0964-NEP	1328	SDR	1174478.5000	200178115.5400	1673170.4743	7.4200
33	LN0974-NEP	1329	SDR	3132475.2500	533899081.6100	4462546.6534	8.2500
34	LN0982-NEP	1330	SDR	13570095.8700	2312887140.0828	19332055.6677	8.4200
35	LN0987-NEP	1331	SDR	2544458.6600	433677534.0104	3624854.0121	8.4200
36	LN1006-NEP	1332	SDR	820194.8400	139794008.5296	1168455.4374	8.4200
37	LN1011-NEP	1333	SDR	13780030.2100	2348668348.9924	19631129.6305	8.3300
38	LN1037-NEP	1334	SDR	8639342.6800	1472489566.3792	12307669.3947	9.2500
39	LN1040-NEP	1335	SDR	6831355.0400	1164336153.0176	9731997.2669	9.2500
40	LN1112-NEP	1336	SDR	9722058.8200	1657027705.2808	13850114.5543	10.4200
41	LN1113-NEP	1337	SDR	5508330.9700	938839930.5268	7847207.7109	10.3300
42	LN1114-NEP	1338	SDR	3727792.1200	635364888.9328	5310639.3258	10.4200
43	LN1141-NEP	1339	SDR	4584249.0800	781339413.1952	6530754.0387	10.0000
44	LN1156-NEP	1340	SDR	2329270.9600	397000942.4224	3318296.0751	10.0000
45	LN1165-NEP	1341	SDR	6697289.5900	1141486037.7196	9541006.6677	10.8300
46	LN1196-NEP	1342	SDR	2307773.0200	393336833.5288	3287669.9559	11.3300
47	LN1229-NEP	1343	SDR	7683650.3400	1309601363.9496	10946183.2493	11.4200
48	LN1237-NEP	1344	SDR	1400932.3800	238774914.8472	1995778.2919	11.8300
49	LN1240-NEP	1345	SDR	2756802.1700	469869361.8548	3927360.0957	11.8300
50	LN1311-NEP	1346	SDR	3377054.6600	575585196.2504	4810976.2308	12.8300
51	LN1377-NEP	1347	SDR	15515425.2300	2644449076.2012	22103385.7924	13.8300
52	LN1437-NEP	1348	SDR	10272782.4800	1750893045.8912	14634679.4207	14.3300
53	LN1450-NEP	1349	SDR	5009171.4100	853763175.1204	7136101.4303	14.8300
54	LN1451-NEP	1350	SDR	5395465.2100	919603090.3924	7686418.3416	14.8300
55	LN1452-NEP	1351	SDR	67611137.9000	11523642343.6760	96319310.7964	14.8300
56	LN1461-NEP	1352	SDR	5774132.5700	984143155.2308	8225870.5720	15.4200
57	LN1464-NEP	1353	SDR	9835729.7600	1676401780.2944	14012050.9888	15.9200
58	LN1512-NEP	1354	SDR	10741702.9800	1830815855.9112	15302706.9200	15.6700
59	LN1604-NEP	1355	SDR	26083003.7300	4445587155.7412	37158033.7324	16.4200
60	LN1609-NEP	1356	SDR	4770829.3300	813140151.0052	6796557.5978	16.4200
61	LN1640-NEP	1357	SDR	2477751.7500	422308008.2700	3529822.8709	17.3300
62	LN1650-NEP	1358	SDR	8826492.2300	1504387335.6812	12574283.9826	17.2500
63	LN1732-NEP	1359	SDR	11206434.7700	1910024742.1988	15964767.1531	10.1700

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
64	LN1755-NEP	1360	SDR	10196997.0500	1737976177.2020	14526714.9549	11.1700
65	LN1778-NEP	1361	SDR	3515252.2900	599139600.3076	5007853.5633	11.3300
66	LN1811-NEP	1362	SDR	901820.8400	153706343.9696	1284740.4210	11.3300
67	LN1820-NEP	1363	SDR	43841536.8400	7472351539.0096	62456967.0596	11.4200
68	LN1840-NEP	1364	SDR	5406639.0300	921507556.2732	7702336.6455	12.1700
69	LN1861-NEP	1365	SDR	4256708.4200	725513383.1048	6064137.2710	4.3300
70	LN1876-NEP	1366	SDR	15872036.4500	2705229892.5380	22611416.6879	12.3300
71	LN1917-NEP	1367	SDR	11987109.3900	2043082924.4316	17076921.8023	13.2500
72	LN1966-NEP	1368	SDR	9296862.3200	1584557213.8208	13244376.5782	13.3300
73	LN2002-NEP	1369	SDR	5236380.9300	892488765.7092	7459785.7381	5.7500
74	LN2008-NEP	1370	SDR	9460051.7700	1612371223.6788	13476857.4363	14.1700
75	LN2058-NEP	1371	SDR	1424110.1200	242725328.8528	2028797.4662	6.3300
76	LN2059-NEP	1372	SDR	798782.5300	136144494.4132	1137951.3074	14.3300
77	LN2071-NEP	1373	SDR	7988926.3700	1361632610.5028	11381081.6659	14.3300
78	LN2092-NEP	1374	SDR	15911483.3400	2711953220.4696	22667613.0096	14.9200
79	LN2097-NEP	1375	SDR	7355877.8500	1253735820.7540	10479236.2149	15.1700
80	LN2102-NEP	1376	SDR	6567539.5800	1119371446.0152	9356163.8751	15.0800
81	LN2111-NEP	1377	SDR	6891971.2800	1174667584.9632	9818351.5961	15.0800
82	LN2143-NEP	1378	SDR	3098497.7700	528107959.9188	4414142.0923	15.5000
83	LN2268-NEP	1379	SDR	21322118.0000	3634141791.9200	30375641.8582	9.0000
84	LN2277-NEP	1380	SDR	12131500.0000	2067692860.0000	17282621.6984	9.3300
85	LN2551-NEP	1381	SDR	12069000.0000	2057040360.0000	17193583.7513	11.8300
86	LN2581-NEP	1382	SDR	14222638.6300	2424106528.0972	20261672.7524	19.8300
87	LN2587-NEP	1383	SDR	27803153.1600	4738769424.5904	39608570.9177	20.2500
88	LN2641-NEP	1384	SDR	30695309.0000	5231708465.9600	43728756.8201	12.5000
89	LN2650-NEP	1385	SDR	29053996.4000	4951963146.4160	41390531.1469	20.9200
90	LN2656-NEP	1386	SDR	2296853.5200	391475713.9488	3272113.9581	21.0000
91	LN2685-NEP	1387	SDR	7913184.7800	1348723213.9032	11273179.6548	21.1700
92	LN2776-NEP	1388	SDR	45441611.0600	7745068189.0664	64736444.2416	22.1700
93	LN2796-NEP	1389	SDR	9439142.2300	1608807401.6812	13447069.5560	21.9200
94	LN2808-NEP	1390	SDR	21957264.0100	3742396077.8644	31280475.4084	22.3300
95	LN3012-NEP	1462	SDR	33103314.2000	5642128872.2480	47159218.2568	24.0000
96	LN3057-NEP	1466	SDR	15140629.8900	2580568958.4516	21569449.6694	24.2500

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
97	LN3000-NEP	1467	SDR	28706822.1600	4892790768.9504	40895944.2406	23.7500
98	LN3124-NEP	1468	SDR	15048608.7700	2564884878.7588	21438355.7235	24.7500
99	LN2579-NEP	1469	SDR	6018741.2200	1025834253.5368	8574341.8049	19.9200
100	LN2851-NEP	1471	SDR	23750551.0500	4048043920.9620	33835204.9562	22.5000
101	LN3157-NEP	1474	SDR	30866525.4800	5260890602.8112	43972673.0426	25.1700
102	LN3260-NEP	1476	SDR	118163877.9100	20139851350.9804	168337105.9092	33.9200
103	LN2990-NEP	1477	SDR	21206154.6900	3614377005.3636	30210439.6971	23.5800
104	LN3139-NEP	1479	SDR	90838175.9100	15482458702.1004	129408715.3302	24.9200
105	LN3255-NEP	1490	SDR	46871476.9300	7988774527.9492	66773441.3904	25.6700
106	LN3110-NEP	1504	SDR	14846397.3400	2530419962.6296	21150283.8735	24.5000
107	LN3452-NEP	1506	SDR	59662786.4400	10168925320.8336	84996032.4376	27.2500
108	LN3478-NEP	1519	SDR	33047494.3400	5632614935.3096	47079696.8849	28.1700
109	LN3546-NEP	1531	SDR	15341000.0000	2614720040.0000	21854898.3618	20.0000
110	LN3542-NEP	1536	SDR	26248519.7700	4473797709.5988	37393829.0672	27.9200
111	LN3566-NEP	1537	SDR	60548843.3600	10319944862.2784	86258315.4654	28.0800
112	LN3620-NEP	1541	SDR	39774532.7200	6779171356.7968	56663083.8916	28.4200
113	LN3117-NEP	1570	SDR	11741222.0600	2001173887.9064	16726628.9527	24.6700
114	LN3702-NEP	1566	USD	71546114.7400	8559777167.4936	71546114.7400	26.5000
115	LN3711-NEP	1577	USD	26450269.9100	3164510292.0324	26450269.9100	28.9200
116	LN3856-NEP	1583	USD	12000000.0000	1435680000.0000	12000000.0000	30.0800
117	LN3816-NEP	1586	USD	11238113.5900	1344527909.9076	11238113.5900	30.1700
118	LN3846-NEP	1587	USD	9756229.1700	1167235257.8988	9756229.1700	30.2500
119	LN3722-NEP	1590	USD	16137155.8200	1930649322.3048	16137155.8200	29.2500
120	LN3721-NEP	1591	USD	2242713.7300	268318270.6572	2242713.7300	29.2500
121	3926-NEP(COL)	NP-0000000002	USD	250000000.0000	29910000000.0000	250000000.0000	22.9200
122	LN3977	NP-0000000025	USD	1123000.0000	134355720.0000	1123000.0000	31.4200
123	LN3943-NEP	NP-0000000026	USD	12354217.0300	1478058525.4692	12354217.0300	31.0800
	Total of ADB				293838451059.1460	2456021824.2987	
	Donor	AIIB					
1	L0086A	NP-0000000046	USD	280750.0000	33588930.0000	280750.0000	23.3300
	Total of AIIB				33588930.0000	280750.0000	

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
Donor		BELGIUM					
1	1994	1394	EUR	495799.2500	69957274.1750	584731.4792	2.4200
2	1999	1395	EUR	1066000.0000	150412600.0000	1257209.9632	10.4200
3	2000	1396	EUR	1392272.0000	196449579.2000	1642005.8442	10.4200
4	2001	1397	EUR	1590225.8400	224380866.0240	1875466.9511	17.4200
5	2003	1398	EUR	1020394.2600	143977630.0860	1203423.8556	17.4200
	Total of				785177949.4850	6562838.0933	
Donor		EBK					
Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
1	NPL-1	1431	KRW	4959600000.0000	516294360.0000	4315399.1976	6.3300
2	NPL-2	1432	KRW	58201666000.0000	6058793430.6000	50641870.8676	17.2500
	Total of EBK				6575087790.6000	54957270.0652	
Donor		EBLCI					
1	LOC USD	1424	USD	19430263.6400	2324636741.8896	19430263.6400	7.3300
2	LOC USD	1464	USD	127252045.8100	15224434760.7084	127252045.8100	13.0800
3	LOC USD	1576	USD	73868427.7100	8837618691.2244	73868427.7100	17.8300
4	LOC USD	1588	USD	36574516.5400	4375775158.8456	36574516.5400	18.3300
	Total of EBLCI				30762465352.6680	257125253.7000	
Donor		EEC					
1	EEC00090	1401	DKK	108007.8600	2048909.1042	17125.6194	7.8300
2	EEC00230	1404	DKK	146122.2800	2771939.6516	23169.0041	7.8300
3	EEC00260	1407	DKK	109422.1100	2075737.4267	17349.8615	7.8300
4	EEC00090	1403	EUR	380876.8200	53741719.3020	449195.2466	7.8300
5	EEC00230	1406	EUR	515554.8200	72744785.1020	608030.6344	7.8300
6	EEC00260	1409	EUR	386299.3000	54506831.2300	455590.3647	7.8300
7	EEC00090	1402	GBP	105854.7400	17536954.7758	146581.0329	7.8300
8	EEC00230	1405	GBP	143247.9600	23731889.5332	198360.8286	7.8300
9	EEC00260	1408	GBP	107321.1700	17779898.2339	148611.6536	7.8300
	Total of EEC				246938664.3594	2064014.2458	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
Donor		EIB					
1	84065	1521	USD	17744685.3000	2122974149.2920	17744685.3000	13.1700
2	84944	1589	USD	15917000.0000	1904309880.0000	15917000.0000	15.6700
	Total of EIB				4027284029.2920	33661685.3000	
Donor		EIBC					
1	GCL[(2011)]9	1399	CNY	537862139.3900	9945070957.3211	83124966.2096	9.6700
2	GCL[(2011)]33	1400	CNY	128739985.4000	2380402330.0460	19896375.2093	10.1700
3	GCL[(2013)]49	1463	CNY	196916265.0000	3640981739.8500	30432812.9376	12.6700
4	GCL[(2016)]5	1524	CNY	827963224.4200	15309040019.5258	127959211.1294	14.6700
	Total of EIBC				31275495046.7429	261413365.4859	
Donor		IDA					
1	IDA 66740	NP-0000000010	EUR	345000.0000	48679500.0000	406883.1494	29.0000
2	IDA 49240	1458	SDR	14942324.2500	2546769745.1700	21286942.0359	29.7500
3	IDA 52460	1459	SDR	3419597.6200	582836218.3528	4871583.2360	31.8300
4	IDA 49810	1460	SDR	14467800.1200	2465891852.4528	20610931.5651	29.9200
5	IDA 54460	1461	SDR	26833098.6200	4573433328.7928	38226624.2794	32.8300
6	IDA 50020	1465	SDR	7358263.8400	1254142488.8896	10482635.3134	29.6700
7	IDA 51370	1470	SDR	11305815.8900	1926963260.2916	16106346.2077	30.9200
8	IDA 52500	1472	SDR	30122207.4200	5134029032.6648	42912312.2088	31.8300
9	IDA 53440	1475	SDR	18295634.8700	3118308007.2428	26064092.3374	32.4200
10	IDA 55860	1481	SDR	43268012.1000	7374599982.3240	61639919.6115	31.5800
11	IDA 57010	1482	SDR	72000000.0000	12271680000.0000	102571715.1454	31.9200
12	IDA 55660	1494	SDR	48961495.1900	8344997240.1836	69750896.3573	31.4200
13	IDA 57060	1501	SDR	142173362.1400	24232027843.1416	202541188.9263	31.9200
14	IDA 57280	1517	SDR	5856077.6100	998109867.8484	8342610.0623	32.1700
15	IDA 58750	1518	SDR	70600000.0000	12033064000.0000	100577265.1287	33.5000
16	IDA 53380	1523	SDR	6116132.5900	1042433638.6396	8713086.2474	30.8300
17	IDA 58650	1527	SDR	18355008.7900	3128427698.1676	26148676.8486	33.0800
18	IDA 51800	1535	SDR	9729625.6000	1658317387.2640	13860894.2433	31.3300
19	IDA 59130	1538	SDR	95032049.4600	16197262509.9624	135383337.5958	33.2500
20	IDA 59120	1542	SDR	48431585.9500	8254679509.3180	68995983.8626	33.2500
21	IDA 61420	1543	SDR	13905156.7500	2369994916.4700	19809385.7946	34.1700
22	IDA 61490	1544	SDR	8155751.5200	1390066289.0688	11618741.9681	34.3300

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
23	IDA 61950	1545	SDR	137300000.0000	23401412000.0000	195598562.3537	34.6700
24	IDA 59710	1547	SDR	87708006.2300	14948952581.8412	124949453.2083	33.6700
25	IDA 61640	1548	SDR	197483580.2400	33659101416.1056	281336521.3650	34.4200
26	IDA 53360	1550	SDR	12595314.6700	2146745432.3548	17943375.3958	32.4200
27	IDA 63130	1560	SDR	71200000.0000	12135328000.0000	101432029.4216	35.1700
28	IDA 61940	1561	SDR	5095542.4600	868484256.8824	7259146.2461	34.6700
29	IDA 63040	1568	SDR	71100000.0000	12118284000.0000	101289568.7061	35.0800
30	IDA 64400	1579	SDR	72200000.0000	12305768000.0000	102856636.5764	35.5800
31	IDA 63170	1581	SDR	37177281.1300	6336495795.7972	52963020.6937	34.9200
32	IDA 64870	1582	SDR	3054988.3300	520692210.9652	4352158.2327	36.0800
33	IDA 10620	874	SDR	911461.8700	155349561.1228	1298475.1013	8.9200
34	IDA 10930	875	SDR	791750.8900	134946021.6916	1127933.9827	9.4200
35	IDA 11000	876	SDR	3214862.6900	547941196.8836	4579916.3899	9.4200
36	IDA 11010	877	SDR	1259722.1700	214707046.6548	1794609.2164	9.4200
37	IDA 11910	878	SDR	1795500.0000	306025020.0000	2557882.1464	10.3300
38	IDA 11980	879	SDR	3121388.2100	532009406.5124	4446751.9769	10.2500
39	IDA 12600	880	SDR	1939043.0400	330490495.7376	2762374.5882	10.9200
40	IDA 13160	881	SDR	5209499.0000	887907009.5600	7421489.5483	11.5000
41	IDA 13390	882	SDR	1423036.3900	242542322.3116	2027267.8227	11.4200
42	IDA 13790	883	SDR	1919937.7100	327234183.2924	2735156.9984	11.6700
43	IDA 14000	884	SDR	1221902.0500	208260985.4020	1740730.4029	11.9200
44	IDA 14520	885	SDR	3805673.3000	648638957.2520	5421589.4120	12.4200
45	IDA 14630	886	SDR	2507975.8200	427459398.7608	3572880.2972	12.5000
46	IDA 14780	887	SDR	29317345.4400	4996848356.7936	41765700.0735	12.7500
47	IDA 15150	888	SDR	16062044.3100	2737614832.1964	22882103.2447	12.7500
48	IDA 15340	889	SDR	3200808.2700	545545761.5388	4559894.3626	13.1700
49	IDA 15350	890	SDR	2811005.1700	479107721.1748	4004578.0774	13.1700
50	IDA 15700	891	SDR	2503623.0300	426717509.2332	3566679.2815	13.6700
51	IDA 15880	892	SDR	7881513.1900	1343325108.1036	11228060.0811	13.4200
52	IDA 16960	893	SDR	2012256.9800	342969079.6712	2866675.6910	14.7500
53	IDA 17150	894	SDR	5624080.8500	958568340.0740	8012105.8181	14.8300
54	IDA 17270	895	SDR	1809000.5200	308326048.6288	2577115.0838	14.7500
55	IDA 17690	896	SDR	19018500.0000	3241513140.0000	27093891.1735	15.4200

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
56	IDA 18140	897	SDR	13608928.7300	2319505812.7412	19387377.2379	15.8300
57	IDA 19020	898	SDR	2724362.0300	464340264.3932	3881145.6402	6.3300
58	IDA 19220	899	SDR	2461411.4300	419522964.1292	3506544.3341	6.8300
59	IDA 19240	900	SDR	8372000.0000	1426923680.0000	11926811.1000	6.8300
60	IDA 19880	901	SDR	4765901.3100	812300219.2764	6789537.1053	7.4200
61	IDA 20280	902	SDR	2073948.1100	353483715.8684	2954561.3162	7.7500
62	IDA 20440	903	SDR	2810496.7700	479021069.4788	4003853.8071	7.7500
63	IDA 20460	904	SDR	14784000.0000	2519784960.0000	21061392.1765	7.7500
64	IDA 20470	905	SDR	5144850.1500	876888259.5660	7329390.3341	7.7500
65	IDA 21440	906	SDR	13153630.0000	2241904697.2000	18738755.4096	8.7500
66	IDA 22390	907	SDR	4320108.3700	736319270.5828	6154457.2934	9.7500
67	IDA 23470	908	SDR	16761909.5200	2856899858.5888	23879136.2303	10.2500
68	IDA 23570	909	SDR	9337358.5300	1591459387.8532	13302067.7687	10.7500
69	IDA 23640	910	SDR	14391703.5200	2452921947.9488	20502523.8043	10.8300
70	IDA 24300	911	SDR	7441560.7600	1268339615.9344	10601300.7016	11.2500
71	IDA 25600	912	SDR	6362275.9100	1084386306.1004	9063743.7822	12.2500
72	IDA 25780	913	SDR	17508425.9300	2984136115.5092	24942628.8491	12.5000
73	IDA 26000	914	SDR	9248767.2900	1576359896.9076	13175860.0544	12.5800
74	IDA 29120	915	SDR	6931567.7100	1181416400.4924	9874760.9536	14.8300
75	IDA 29770	916	SDR	8568171.5500	1460359158.9820	12206278.4937	15.9200
76	IDA 30080	917	SDR	9144804.6500	1558640504.5460	13027754.1336	16.3300
77	IDA 30090	918	SDR	34033727.1100	5800708448.6284	48484691.1453	16.3300
78	IDA 31850	919	SDR	6480000.0100	1104451201.7044	9231454.3773	17.6700
79	IDA 32150	920	SDR	2572267.6400	438417296.5616	3664470.8840	17.7500
80	IDA 32930	921	SDR	28131329.7500	4794703842.5900	40076093.6358	18.1700
81	IDA 35810	922	SDR	9961550.2500	1697846624.6100	14191295.7590	20.4200
82	IDA 37270	923	SDR	5453310.9600	929462320.0224	7768825.8110	21.1700
83	IDA 37660	924	SDR	19844644.7400	3382321249.4856	28270822.8810	21.8300
84	IDA 38080	925	SDR	3022651.3500	515180696.0940	4306090.7397	21.9200
85	IDA 38300	926	SDR	43350000.0000	7388574000.0000	61756720.1605	22.3300
86	IDA 38640	927	SDR	33059234.2300	5634615882.1612	47096421.6162	22.5800
87	IDA 39110	928	SDR	14620000.0000	2491832800.0000	20827756.6031	22.8300
88	IDA 39560	929	SDR	29670000.0000	5056954800.0000	42268094.2828	22.9200

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
89	IDA 39800	930	SDR	5934000.0000	1011390960.0000	8453618.8566	22.9200
90	IDA 45100	931	SDR	660033.7300	112496148.9412	940288.7742	27.0000
91	IDA 45150	932	SDR	8222841.7600	1401501149.5744	11714319.2041	27.0000
92	IDA 46030	933	SDR	6823375.6200	1162976140.6728	9720629.7281	27.5800
93	IDA 46370	934	SDR	25754799.6900	4389648059.1636	36690471.9088	27.8300
94	IDA 46640	935	SDR	13207398.8000	2251069051.4720	18815354.8267	28.1700
95	IDA 46520	936	SDR	44223784.0600	7537501755.1864	63001519.1841	27.8300
96	IDA 47070	937	SDR	43008608.7100	7330387268.5324	61270371.6862	28.3300
97	IDA 47500	938	SDR	10209986.0400	1740190020.6576	14545219.1630	28.5000
98	IDA 48320	939	SDR	26334000.0000	4488366960.0000	37515604.8144	29.1700
99	IDA 49020	940	SDR	42701760.4300	7278088047.6892	60833233.4310	29.6700
100	IDA 49320	941	SDR	7441584.7600	1268343706.4944	10601334.8921	29.7500
101	IDA 51380	942	SDR	38700000.0000	6596028000.0000	55132296.8907	30.9200
102	IDA 52820	943	SDR	19900000.0000	3391756000.0000	28349682.3805	31.8300
103	IDA 49050	944	SDR	2961358.1500	504733883.0860	4218772.0084	29.7500
104	IDA 52630	945	SDR	21308870.2900	3631883852.2276	30356769.0758	31.8300
105	IDA 52730	946	SDR	41590473.5400	7088680310.1576	59250086.1765	31.8300
106	IDA66390	NP-0000000003	SDR	73300000.0000	12493252000.0000	104423704.4467	36.9200
107	66040	NP-0000000005	SDR	16127918.8300	2748842485.3852	22975948.5572	36.7500
108	65300	NP-0000000006	SDR	73010078.9100	12443837849.4204	104010680.7875	36.5800
109	IDA67150	NP-0000000016	SDR	145800000.0000	24850152000.0000	207707723.1695	37.3300
110	IDA65430	NP-0000000021	SDR	18100000.0000	3084964000.0000	25785389.5018	36.6700
111	IDA 69020	NP-0000000027	SDR	104500000.0000	17810980000.0000	148871447.6764	37.9200
112	IDA67780	NP-0000000028	SDR	9371.9800	1597360.2712	13351.3898	37.3300
113	TF 135570	1529	USD	11962495.8900	1431193008.2796	11962495.8900	31.3300
114	IDA 02910	852	USD	95937.4200	11477952.9288	95937.4200	0.5800
115	IDA 03730	853	USD	268252.3100	32093706.3684	268252.3100	1.3300
116	IDA 03970	854	USD	330000.0000	39481200.0000	330000.0000	1.6700
117	IDA 04700	855	USD	585000.0000	69989400.0000	585000.0000	2.3300
118	IDA 04701	856	USD	215696.3600	25805912.5104	215696.3600	2.3300
119	IDA 05050	857	USD	262282.0700	31379426.8548	262282.0700	2.7500
120	IDA 06000	858	USD	3510000.0000	419936400.0000	3510000.0000	4.2500
121	IDA 06001	859	USD	1998000.0000	239040720.0000	1998000.0000	4.2500

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
122	IDA 06170	860	USD	1080000.0000	129211200.0000	1080000.0000	4.4200
123	IDA 06540	861	USD	1350000.0000	161514000.0000	1350000.0000	4.6700
124	IDA 06590	862	USD	447924.5700	53589695.5548	447924.5700	4.6700
125	IDA 07040	863	USD	1314762.2100	157298150.8044	1314762.2100	5.6700
126	IDA 07050	864	USD	598850.5600	71646480.9984	598850.5600	5.6700
127	IDA 07300	865	USD	3188482.2300	381470013.9972	3188482.2300	5.5800
128	IDA 07720	866	USD	913804.2800	109327544.0592	913804.2800	6.3300
129	IDA 07990	867	USD	3045000.0000	364303800.0000	3045000.0000	6.6700
130	IDA 08120	868	USD	6300000.0000	753732000.0000	6300000.0000	6.8300
131	IDA 08560	869	USD	2940000.0000	351741600.0000	2940000.0000	6.8300
132	IDA 09390	870	USD	1528023.6500	182812749.4860	1528023.6500	7.6700
133	IDA 10080	871	USD	4335000.0000	518639400.0000	4335000.0000	8.5000
134	IDA 10550	872	USD	4312729.0200	515974899.9528	4312729.0200	8.9200
135	IDA 10590	873	USD	7278151.1800	870758007.1752	7278151.1800	8.9200
Total of IDA				471173093058.6460	3938257213.7966		
Donor		IFAD					
1	L-I--57-	1411	SDR	2327500.0000	396699100.0000	3315773.1528	9.4200
2	L-I--82-	1412	SDR	1597074.3700	272205355.6228	2275203.5742	10.3300
3	L-I--166-	1413	SDR	5101195.0300	869447680.9132	7267198.9378	13.4200
4	L-I--191-	1414	SDR	232997.5200	39712097.3088	331929.9340	14.9200
5	L-I--208-	1415	SDR	1900000.0000	323836000.0000	2706753.5941	15.6700
6	L-I--250-	1416	SDR	1699326.4300	289633196.7292	2420872.5905	18.4200
7	L-I--352-	1417	SDR	1285863.7400	219162615.8456	1831850.6841	12.4200
8	L-I--452-	1418	SDR	3406163.8600	580546568.2984	4852445.4054	15.7500
9	L-I--576-	1419	SDR	10062711.0800	1715088476.4752	14335410.2012	20.4200
10	L-I--646-A	1420	SDR	644241.4600	109804514.4424	917790.9933	30.4200
11	L-I--646-	1421	SDR	5600829.0000	954605294.7600	7978981.0662	23.4200
12	L-I--796-	1422	SDR	4512333.2800	769082084.2432	6428302.2755	28.4200
13	L-I--881-	1423	SDR	9291706.8400	1583678513.8096	13237032.0445	30.4200
14	200000070100	1516	SDR	1820582.4600	310300074.4824	2593614.7984	33.4200
15	200000046000	1556	SDR	3269776.6900	557300739.0436	4658147.2672	31.9200

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
16	200000211800	1573	SDR	2348489.1500	400276490.7260	3345674.4461	36.9200
17	L-I--10-	1410	USD	2159761.7500	258393895.7700	2159761.7500	7.3300
	Total of IFAD					9649772698.4704	80656742.7153
Donor		IMF					
1	RCF-156.9 MN	NP-0000000047	SDR	156900000.0000	26742036000.0000	223520862.5878	8.8300
2	RCF-35.6 MN	NP-0000000049	SDR	35650000.0000	6076186000.0000	50787245.0685	4.0000
	Total of IMF					32818222000.0000	274308107.6563
Donor		JICA					
1	NE-P5	1426	JPY	64147000.0000	69471201.0000	580668.6810	0.7500
2	NE-P6	1427	JPY	781755000.0000	846640665.0000	7076568.5807	4.8300
3	NE-P7	1428	JPY	4238975000.0000	4590809925.0000	38371864.9699	5.2500
4	NE-P8	1429	JPY	2523884000.0000	2733366372.0000	22846592.8786	13.1700
5	NE-P8A	1430	JPY	797202000.0000	863369766.0000	7216397.2417	19.6700
6	NE-P11	1503	JPY	10341246689.0000	11199570164.1870	93610583.1176	34.4200
7	NE-P12	1507	JPY	11980963968.0000	12975383977.3440	108453560.4927	34.4200
8	NE-P10	1513	JPY	3609970980.0000	3909598571.3400	32678022.1610	35.4200
9	NE-P9	1574	JPY	3661124201.0000	3964997509.6830	33141069.1214	31.6700
	Total of JICA					41153208151.5540	343975327.2446
Donor		KUWAIT					
1	552	1433	KWD	240000.0000	95460000.0000	797893.6810	3.0000
2	868	1508	KWD	386406.6300	153693237.0825	1284630.8683	17.1700
3	918	1540	KWD	2358474.4200	938083200.5550	7840882.6526	19.0800
	Total of KUWAIT					1187236437.6375	9923407.2019
Donor		NBF					
1	375	1450	EUR	0.1700	23.9870	0.2005	3.3300
2	447	1451	EUR	0.2200	31.0420	0.2595	4.3300
3	502	1452	EUR	41276.0500	5824050.6550	48679.7948	1.3300
4	545	1454	EUR	1324544.1800	186893183.7980	1562129.5871	1.1700
5	897	1455	EUR	859763.0000	121312559.3000	1013979.9340	9.1700
	Total of NBF					314029848.7820	2624789.7759
Donor		NDF					
1	NDF 37	1434	EUR	2135417.1400	301307358.4540	2518450.0038	10.3300
2	NDF 76	1435	EUR	2760598.7500	389520483.6250	3255771.3442	11.8300

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Donor Wise Outstanding Debt Position (CCY, NPR, USD)
 F/Y 2020/21

Sr. No.	External Debt ID	Debt ID	Commit. Currency	Amount (Commit. CCY)	NPR Equivalent Amount	USD Equivalent Amount	Maturity (Years)
3	NDF 129	1436	EUR	2996864.5500	422857588.0050	3534416.4828	13.8300
4	NDF 223	1437	EUR	1080736.3100	152491893.3410	1274589.5465	15.8300
5	NDF 265	1438	EUR	6214510.4800	876867428.7280	7329216.2214	19.8300
	Total of NDF				2143044752.1530	17912443.5987	
Donor		OFID					
1	1060P	1442	USD	1240112.6900	148367082.2316	1240112.6900	4.0000
2	1155P	1443	USD	3390695.2700	405662782.1028	3390695.2700	5.9200
3	1185P	1444	USD	3390066.8100	405587593.1484	3390066.8100	6.3300
4	1346P	1445	USD	7905503.1600	945814398.0624	7905503.1600	8.5800
5	1364P	1446	USD	8341653.8300	997995464.2212	8341653.8300	8.9200
6	1442P	1447	USD	13707778.3700	1639998604.1868	13707778.3700	10.4200
7	1627P	1546	USD	15451959.9700	1848672490.8108	15451959.9700	13.0800
8	1674P	1549	USD	12798126.8100	1531167891.5484	12798126.8100	13.7500
9	1552P	1557	USD	1204068.7400	144054784.0536	1204068.7400	11.5800
	Total of OFID				8067321090.3660	67429965.6500	
Donor		SAUDI					
1	046505	1448	SAR	19765437.8700	630517468.0530	5270122.6016	6.1700
2	063407	1512	SAR	448577.9400	14309636.2860	119605.7864	18.1700
	Total of SAUDI				644827104.3390	5389728.3880	
	Grand Total				934695243964.2412	7812564727.2162	

Data Source: Public Debt Management Office.

Summary Of Domestic Borrowing (Loan Typewise)

F/Y 2020/21

S.N	Loan Sub type	Opening Loan Balance	New loan issue in current fiscal year*	Total Loan	Interest	Amount paid during current fiscal year	Principal	Total expenditure	Outstanding Domestic Borrowings
1	Rastriya Bachat Patra	-	-	-	-	-	-	-	-
A.	Total of Rastriya Bachat Patra								
2	Naganik Bachat Patra	7,641,960,000	3,953,900,000	11,595,860,000	653,674,920	5,000,000,000	5,653,674,920	6,595,860,000	
B.	Total of Naganik Bachat Patra	7,641,960,000	3,953,900,000	11,595,860,000	653,674,920	5,000,000,000	5,653,674,920	6,595,860,000	
3	Development Bond	389,947,000,000	130,000,000,000	519,947,000,000	21,804,255,000	6,000,000,000	27,804,255,000	513,947,000,000	
C.	Total of Development Bond	389,947,000,000	130,000,000,000	519,947,000,000	21,804,255,000	6,000,000,000	27,804,255,000	513,947,000,000	
4	Special Loan(RBB Buildings)	-	-	-	-	-	-	-	
5	Special loan(Duty)	-	-	-	-	-	-	-	
D.	Total of Special Loan								
6	Foreign Employment Bond	404,950,000	55,200,000	460,150,000	30,362,581	274,515,000	304,877,581	185,635,000	
E.	Total of Foreign Employment Bond	404,950,000	55,200,000	460,150,000	30,362,581	274,515,000	304,877,581	185,635,000	
7	IMF value Adjustment*	523,385,938	2,098,161,826	2,621,547,764	-	-	-	2,621,547,764	
F.	Total of IMF Value Adjustment	523,385,938	2,098,161,826	2,621,547,764				2,621,547,764	
	Sub total (A-F)							523,350,042,764	
8	Treasury Bills-364 days interest based	16,019,932,474	-	16,019,932,474	694,720,392	2,224,057,339	2,918,777,731	13,795,875,135	
9	Treasury Bills-364 days discount based	63,970,000,000	28,000,000,000	91,970,000,000	2,327,519,430	402,552,994	2,730,072,424	91,567,447,006	
10	Treasury Bills-182 days discount based	83,875,000,000	31,000,000,000	114,875,000,000	2,138,281,970	18,000,000,000	20,138,281,970	96,875,000,000	
11	Treasury Bills-91 days discount based	46,353,200,000	31,000,000,000	77,353,200,000	592,182,871	5,000,000,000	5,592,182,871	72,353,200,000	
12	Treasury Bills-28 days discount based	5,000,000,000	-	5,000,000,000	104,392,895	-	104,392,895	5,000,000,000	
G.	Total of Treasury Bills	215,218,132,474	90,000,000,000	305,218,132,474	5,857,097,558	25,626,610,333	31,483,707,891	279,591,522,141	
13	National Loan Commission	-	-	-	107,430,875	-	107,430,875	-	
H.	Total of National Loan Commission				107,430,875		107,430,875		
	Grand Total (A-H)							802,941,564,905	

Data Source: Public Debt Management Office.

* In total outstanding internal debt includes bond issued to NRB for SDR value adjustment amounting to Rs 2,09,81,61,826

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office

Financial Statement of Domestic Borrowing (Loanwise)

F/Y 2020/21

Tbills	Serial No.	Issue/ Payment Date	Maturity Date	Renew From	Renewal	Fresh	Total	Allocated amount		Total Loan Issue	Discount/ Interest	Payment during current fiscal Year	Principal	Total	Outstanding Loan upto the end of current FY
								To BFFs	NRB Purchase						
28 Days	282	2077/03/09	2077/04/06	-	282	500.00	500.00	500.00	500.00	500.00	0.0440	0.0440	0.0440	0.0440	
28 Days	283	2077/04/06	2077/05/02	283	500.00	500.00	500.00	500.00	500.00	500.00	0.0360	0.0360	0.0360	0.0360	
28 Days	284	2077/05/02	2077/05/30	284	500.00	500.00	500.00	500.00	500.00	500.00	0.0081	0.0081	0.0081	0.0081	
28 Days	285	2077/05/30	2077/06/27	285	500.00	500.00	500.00	500.00	500.00	500.00	0.0152	0.0152	0.0152	0.0152	
28 Days	286	2077/06/27	2077/07/25	285	500.00	500.00	500.00	500.00	500.00	500.00	0.0408	0.0408	0.0408	0.0408	
28 Days	287	2077/07/25	2077/08/23	286	500.00	500.00	500.00	500.00	500.00	500.00	0.0153	0.0153	0.0153	0.0153	
28 Days	288	2077/08/23	2077/09/21	287	500.00	500.00	500.00	500.00	500.00	500.00	0.1022	0.1022	0.1022	0.1022	
28 Days	289	2077/09/21	2077/10/20	288	500.00	500.00	500.00	500.00	500.00	500.00	0.0412	0.0412	0.0412	0.0412	
28 Days	290	2077/10/20	2077/11/18	289	500.00	500.00	500.00	500.00	500.00	500.00	0.3162	0.3162	0.3162	0.3162	
28 Days	291	2077/11/18	2077/12/17	290	500.00	500.00	500.00	500.00	500.00	500.00	0.2575	0.2575	0.2575	0.2575	
28 Days	292	2077/12/17	2078/01/14	291	500.00	500.00	500.00	500.00	500.00	500.00	0.2706	0.2706	0.2706	0.2706	
28 Days	293	2078/01/14	2078/02/11	292	500.00	500.00	500.00	500.00	500.00	500.00	0.6463	0.6463	0.6463	0.6463	
28 Days	294	2078/02/11	2078/03/08	293	500.00	500.00	500.00	500.00	500.00	500.00	0.8176	0.8176	0.8176	0.8176	
28 Days	295	2078/03/08	2078/04/05	294	500.00	500.00	500.00	500.00	500.00	500.00	1.7943	1.7943	2.6110	2.6110	
															500,0000
91 Days	1513	2077/01/09	2077/04/06	1500	20.00	20.00	20.00	20.00	20.00	20.00	0.1735	0.1735	0.1735	0.1735	
91 Days	1526	2077/04/06	2077/07/04	1513	20.00	20.00	20.00	20.00	20.00	20.00	0.0165	0.0165	0.0165	0.0165	
91 Days	1539	2077/07/04	2077/10/06	1526	20.00	20.00	20.00	20.00	20.00	20.00	0.0464	0.0464	0.0464	0.0464	
91 Days	1552	2077/10/06	2078/01/07	1539	20.00	20.00	20.00	20.00	20.00	20.00	0.0179	0.0179	0.0179	0.0179	
91 Days	1565	2078/01/07	2078/04/05	1552	20.00	20.00	20.00	20.00	20.00	20.00	0.1276	0.1276	0.1276	0.1276	
															20,0000
91 Days	1514	2077/01/16	2077/04/13	1501	10.00	10.00	10.00	10.00	10.00	10.00	0.0990	0.0990	0.0990	0.0990	
91 Days	1527	2077/04/13	2077/07/11	1514	10.00	10.00	10.00	10.00	10.00	10.00	0.0047	0.0047	0.0047	0.0047	
91 Days	1540	2077/07/12	2077/10/13	1527	10.00	10.00	10.00	10.00	10.00	10.00	0.193	0.193	0.193	0.193	
91 Days	1553	2077/10/13	2078/01/14	1540	10.00	350.00	360.00	360.00	360.00	360.00	1.0569	1.0569	1.0569	1.0569	
91 Days	1566	2078/01/14	2078/04/12	1553	360.00	360.00	360.00	360.00	360.00	360.00	2.0195	2.0195	1.1799	1.1799	
															360,0000
91 Days	1515	2077/01/23	2077/04/20	1502	10.00	10.00	10.00	10.00	10.00	10.00	0.0990	0.0990	0.0990	0.0990	
91 Days	1528	2077/04/21	2077/07/18	1515	10.00	10.00	10.00	10.00	10.00	10.00	0.0032	0.0032	0.0032	0.0032	
91 Days	1541	2077/07/18	2077/10/20	1528	10.00	10.00	10.00	10.00	10.00	10.00	0.0169	0.0169	0.0169	0.0169	
91 Days	1554	2077/10/20	2078/01/21	1541	10.00	10.00	10.00	10.00	10.00	10.00	0.0271	0.0271	0.0271	0.0271	
91 Days	1567	2078/01/21	2078/04/19	1554	10.00	10.00	10.00	10.00	10.00	10.00	0.0623	0.0623	0.1462	0.1462	
															10,0000
91 Days	1516	2077/01/30	2077/04/27	1503	10.00	10.00	10.00	10.00	10.00	10.00	0.0810	0.0810	0.0810	0.0810	
91 Days	1529	2077/04/27	2077/07/25	1516	10.00	10.00	10.00	10.00	10.00	10.00	0.0025	0.0025	0.0025	0.0025	
91 Days	1542	2077/07/25	2077/10/27	1529	10.00	10.00	10.00	10.00	10.00	10.00	0.0153	0.0153	0.0153	0.0153	
91 Days	1555	2077/10/27	2078/01/28	1542	10.00	10.00	10.00	10.00	10.00	10.00	0.0248	0.0248	0.0248	0.0248	
91 Days	1568	2078/01/28	2078/04/26	1555	10.00	10.00	10.00	10.00	10.00	10.00	0.0613	0.0613	0.1236	0.1236	
															10,0000

Financial Statement of Domestic Borrowing (Loanwise)

F/Y 2020/21

Tbills	Serial No.	Issue/ Payment Date	Maturity Date	Renew From	Amount Offered		Allocated amount To BFIs	NRB Purchase	Total Loan Issue	Discount/ Interest	Payment during current fiscal Year Interest	Principal	Total	Outstanding Loan upto the end of current FY
					Renewal	Fresh								
91 Days	1517	2077/02/06	2077/05/02	1504	200.00	200.00	200.00	200.00	200.00	1.9581	1.9581			
91 Days	1530	2077/05/02	2077/08/02	1517	200.00	200.00	200.00	200.00	200.00	0.0742	0.0742			
91 Days	1543	2077/08/03	2077/11/04	1530	200.00	200.00	200.00	200.00	200.00	0.2198	0.2198			
91 Days	1556	2077/11/04	2078/02/04	1543	200.00	200.00	200.00	200.00	200.00	0.5084	0.5084			
91 Days	1569	2078/02/04	2078/05/01	1556	200.00	200.00	200.00	200.00	200.00	1.1773	200.0000	200.0000	200.0000	
91 Days	1518	2077/02/13	2077/05/09	1505	223.32	223.32	223.32	223.32	223.32	1.9145	1.9145			
91 Days	1531	2077/05/09	2077/08/09	1518	223.32	223.32	223.32	223.32	223.32	0.0556	0.0556			
91 Days	1544	2077/08/09	2077/11/11	1531	223.32	223.32	223.32	223.32	223.32	0.2152	0.2152			
91 Days	1557	2077/11/11	2078/02/11	1544	223.32	223.32	223.32	223.32	223.32	0.4973	0.4973			
91 Days	1570	2078/02/11	2078/05/08	1557	223.32	223.32	223.32	223.32	223.32	1.2529	2.6826	223.3200	223.3200	
91 Days	1519	2077/02/20	2077/05/16	1506	313.00	313.00	313.00	313.00	313.00	313.00	313.00	2.0309	2.0309	
91 Days	1532	2077/05/17	2077/08/16	1519	313.00	313.00	313.00	313.00	313.00	0.0543	0.0543			
91 Days	1545	2077/08/16	2077/11/18	1532	313.00	313.00	313.00	313.00	313.00	0.2737	0.2737			
91 Days	1558	2077/11/18	2078/02/18	1545	313.00	313.00	313.00	313.00	313.00	1.0403	1.0403			
91 Days	1571	2078/02/18	2078/05/15	1558	313.00	145.00	168	313.00	313.00	2.3277	3.3992	313.0000	313.0000	
91 Days	1520	2077/02/27	2077/05/23	1507	226.00	1,000.00	1,226.00	1,226.00	1,226.00	1,226.00	1,226.00	7.7731	7.7731	
91 Days	1533	2077/05/23	2077/08/23	1520	1,226.00	1,226.00	1,226.00	1,226.00	1,226.00	0.4404	0.4404			
91 Days	1546	2077/08/23	2077/11/25	1533	1,226.00	1,226.00	1,226.00	1,226.00	1,226.00	1.9989	1.9989			
91 Days	1559	2077/11/25	2078/02/25	1546	1,226.00	1,226.00	1,226.00	1,226.00	1,226.00	7.8563	7.8563			
91 Days	1572	2078/02/25	2078/05/22	1559	1,226.00	1,226.00	1,226.00	1,226.00	1,226.00	13.6528	18.0687	1.226.0000	1.226.0000	
91 Days	1521	2077/03/02	2077/05/30	1508	400.00	400.00	400.00	400.00	400.00	400.00	400.00	1.5246	1.5246	
91 Days	1534	2077/05/30	2077/08/30	1521	400.00	400.00	400.00	400.00	400.00	0.1365	0.1365			
91 Days	1547	2077/08/30	2077/12/03	1534	400.00	400.00	400.00	400.00	400.00	0.8210	0.8210			
91 Days	1560	2077/12/03	2078/03/01	1547	400.00	400.00	400.00	400.00	400.00	2.6755	2.6755			
91 Days	1573	2078/03/01	2078/05/29	1560	400.00	500.00	900.00	900.00	900.00	10.4132	5.1575	900.0000	900.0000	
91 Days	1522	2077/03/09	2077/06/06	1509	403.00	1,000.00	1,403.00	1,403.00	1,403.00	1,403.00	1,403.00	5.2534	5.2534	
91 Days	1535	2077/06/06	2077/09/07	1522	1,403.00	1,403.00	1,403.00	1,403.00	1,403.00	0.9364	0.9364			
91 Days	1548	2077/09/07	2077/12/10	1535	1,403.00	1,403.00	1,403.00	1,403.00	1,403.00	3.8405	3.8405			
91 Days	1561	2077/12/10	2078/03/08	1548	1,403.00	1,403.00	903.00	903.00	903.00	5.1272	5.1272			
91 Days	1574	2078/03/08	2078/06/05	1561	903.00	250.00	1,153.00	1,153.00	1,153.00	14.2164	15.1575	500.00	515.1575	1,153.0000
91 Days	1523	2077/03/16	2077/06/13	1510	10.00	10.00	10.00	10.00	10.00					
91 Days	1536	2077/06/13	2077/09/14	1523	10.00	10.00	10.00	10.00	10.00	0.0041	0.0041			
91 Days	1549	2077/09/14	2077/12/17	1536	10.00	10.00	10.00	10.00	10.00	0.0197	0.0197			
91 Days	1562	2077/12/17	2078/03/15	1549	10.00	10.00	10.00	10.00	10.00	0.0371	0.0371			
91 Days	1575	2078/03/15	2078/06/12	1562	10.00	1100.00	1110.00	1110.00	1110.00	13.4825	0.0871	-	1,110.0000	1,110.0000

Financial Statement of Domestic Borrowing (Loanwise)

Tbills	Serial No.	Issue/ Payment Date	Maturity Date	Renew From	Renewal	Fresh	Total	F/Y 2020/21			Outstanding Loan upto the end of current FY			
								Allocated amount	To BFFs	NRB Purchase	Total Loan Issue	Discount/ Interest	Interest	Principal
91 Days	1524	2077/03/23	2077/06/20	1511	10,00	10,00	10,00	10,00	10,00	10,00	10,00	0.0244	0.0244	0.0244
91 Days	1537	2077/06/20	2077/09/21	1524	10,00	10,00	10,00	10,00	10,00	10,00	10,00	0.0263	0.0263	0.0263
91 Days	1550	2077/09/21	2077/12/24	1537	10,00	10,00	10,00	10,00	10,00	10,00	10,00	0.0121	0.0121	0.0121
91 Days	1563	2077/12/24	2078/03/22	1550	10,00	900,00	910,00	910,00	910,00	910,00	910,00	0.0371	0.0371	0.0371
91 Days	1576	2078/03/22	2078/06/19	1563	10,00	900,00	910,00	910,00	910,00	910,00	910,00	910,0000	910,0000	910,0000
91 Days	1525	2077/03/30	2077/06/27	1512	800,00	800,00	800,00	800,00	800,00	800,00	800,00	1.4895	1.4895	1.4895
91 Days	1538	2077/06/27	2077/09/28	1525	800,00	800,00	800,00	800,00	800,00	800,00	800,00	2.5201	2.5201	2.5201
91 Days	1551	2077/09/28	2077/12/31	1538	800,00	800,00	800,00	800,00	800,00	800,00	800,00	0.9303	0.9303	0.9303
91 Days	1564	2077/12/31	2078/03/29	1551	800,00	800,00	800,00	800,00	800,00	800,00	800,00	6.6861	6.6861	6.6861
91 Days	1577	2078/03/29	2078/06/26	1564	800,00	800,00	800,00	800,00	800,00	800,00	800,00	7.2524	7.2524	800,0000
182 Days	292 ka	2076/12/04	2077/05/30	281 ka	200,00	200,00	200,00	200,00	200,00	200,00	200,00	3,5754	3,5754	3,5754
182 Days	303 ka	2077/05/30	2077/12/03	292 ka	200,00	200,00	200,00	200,00	200,00	200,00	200,00	1.0048	1.0048	1.0048
182 Days	315 ka	2077/12/03	2078/05/29	303 ka	200,00	200,00	200,00	200,00	200,00	200,00	200,00	3,2275	3,2275	200,0000
182 Days	293 ka	2076/12/12	2077/06/06	282 ka	430,00	430,00	430,00	430,00	430,00	430,00	430,00	4,5802	-	4,5802
182 Days	304 ka	2077/06/06	2077/12/10	293 ka	430,00	430,00	430,00	430,00	430,00	430,00	430,00	2,1492	2,1492	2,1492
182 Days	316 ka	2077/12/10	2078/06/05	304 ka	430,00	430,00	430,00	430,00	430,00	430,00	430,00	5,9210	8,3298	430,0000
182 Days	294 ka	2076/12/18	2077/06/13	283 ka	300,00	300,00	300,00	300,00	300,00	300,00	300,00	6,1805	6,1805	6,1805
182 Days	305 ka	2077/06/13	2077/12/17	294 ka	300,00	300,00	300,00	300,00	300,00	300,00	300,00	2,1492	2,1492	2,1492
182 Days	317 ka	2077/12/17	2078/06/12	305 ka	300,00	300,00	300,00	300,00	300,00	300,00	300,00	3,9979	8,3298	430,0000
182 Days	295 ka	2076/12/25	2077/06/20	2084 ka	2000	2,000,00	2,000,00	1524,00	476	2,000,00	2,000,00	40,7009	40,7009	40,7009
182 Days	306 ka	2077/06/20	2077/12/24	295 ka	2000,00	2000,00	2000,00	1000,00	1000,00	2000,00	2000,00	14,1915	14,1915	1,000,0000
182 Days	318 ka	2077/12/24	2078/06/19	306 ka	1000,00	1000,00	1000,00	225,00	225,00	225,00	225,00	3,9902	4,2361	4,2361
182 Days	296 ka	2077/01/02	2077/06/27	285 ka	225,00	225,00	225,00	195,00	30,00	225,00	225,00	54,8923	1,000,00	1,054,89234
182 Days	307 ka	2077/06/27	2077/12/31	296ka	225,00	225,00	225,00	225,00	225,00	225,00	225,00	1,9692	1,9692	1,9692
182 Days	319 ka	2077/12/31	2078/06/26	307 ka	225,00	225,00	225,00	225,00	225,00	225,00	225,00	7,4257	-	7,42566
182 Days	297 ka	2077/01/09	2077/07/04	286 ka	500,00	500,00	500,00	-	500,00	500,00	500,00	8,6000	8,6000	8,6000
182 Days	308ka	2077/07/04	2078/01/07	297ka	500,00	500,00	500,00	500,00	500,00	500,00	500,00	3,9768	3,9768	3,9768
182 Days	320 ka	2078/01/07	2078/07/02	308ka	500,00	500,00	500,00	500,00	500,00	500,00	500,00	8,5528	12,5768	500,00000
182 Days	298ka	2077/01/30	2077/07/25	287ka	200,00	1,000,00	1,200,00	1,200,00	1,200,00	1,200,00	1,200,00	28,3093	28,3093	28,3093
182 Days	309ka	2077/07/25	2078/01/28	298ka	1,200,00	1,200,00	1,200,00	1,200,00	1,200,00	1,200,00	1,200,00	8,5089	600,00	608,5089
182 Days	321 ka	2078/01/28	2078/07/23	309 ka	600,00	600,00	600,00	600,00	600,00	600,00	600,00	10,8274	36,8182	600,00000

Financial Statement of Domestic Borrowing (Loanwise)

Tbills	Serial No.	Issue/ Payment Date	Maturity Date	Renew From	Amount Offered		Allocated amount		Total Loan Issue		Discount/ Interest		Payment during current fiscal Year		Outstanding Loan upto the end of current FY		
					Fresh	Total	To BFIs	NRB Purchase	Total	Interest	Principal	Total	Interest	Principal	Total		
182 Days	299ka	2077/02/06	2077/08/02	288ka	185.50	1000	1,185.50	1,185.50	1,185.50	27.5655	27.5655	200.00	7.7851	207.7851	27.5655		
182 Days	310ka	2077/08/03	2078/02/04	299ka	1185.50	985.50	985.50	985.50	1185.50	7.7851	7.7851	200.00	16.5974	200.00	16.5974		
182 Days	322 ka	2078/02/04	2078/07/30	310 ka	985.50				985.50							985.50000	
182 Days	300ka	2077/02/13	2077/08/09	289ka	247.00	1,000.00	1,247.00	1,247.00	1,247.00	1,247.00	1,247.00	200.00	24.0527	200.00	24.0527	235.35057	
182 Days	311 ka	2077/08/09	2078/02/11	300ka	1,247.00	1,247.00	1,247.00	1,247.00	1,247.00	1,247.00	1,247.00	200.00	24.0527	200.00	24.0527	235.35057	
182 Days	323ka	2078/02/11	2078/08/07	311ka	1,247.00				1,247.00							1,247.00000	
182 Days	324ka	2078/02/18	2078/08/14		600.00	600.00	600.00	600.00	600.00	600.00	600.00	200.00	10.2171	600.00	10.2171	600.00000	
182 Days	325ka	2078/02/25	2078/08/21		500.00	500.00	500.00	500.00	500.00	500.00	500.00	200.00	-	500.00	-	500.00000	
182 Days	301ka	2077/03/09	2077/09/07	290ka	500.00		500.00	500.00	500.00	500.00	500.00	200.00	6.3850	500.00	6.3850	6.3850	
182 Days	312 ka	2077/03/07	2078/03/08	301 ka	500.00	500.00	500.00	500.00	500.00	500.00	500.00	200.00	3.2443	500.00	3.2443	3.2443	
182 Days	326 ka	2078/03/08	2078/09/06	312 ka	500.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	200.00	23.7041	1,000.00	23.7041	1,000.00000	
182 Days	302ka	2077/03/30	2077/09/28	291ka	600.00		600.00	600.00	600.00	600.00	600.00	200.00	9.6293	600.00	9.6293	9.6293	
182 Days	313 ka	2077/09/28	2078/03/29	302 ka	600.00	600.00	600.00	600.00	600.00	600.00	600.00	200.00	3.1727	600.00	3.1727	3.1727	
182 Days	328ka	2078/03/29	2078/09/27	313ka	600.00				600.00							600.00000	
182 Days	314 ka	2077/10/20	2078/04/19	-	-	500.00	500.00	500.00	500.00	500.00	500.00	500.00	200.00	3.8399	500.00	3.8399	500.00000
182 Days	327 ka	2078/03/15	2078/09/13		1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	200.00	23.7299	1000.00	23.7299	1000.00000	
364 Days	1479ka	2076/05/10	2077/05/09	1427ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	5.8901	200.00	5.8901	5.8901	
364 Days	1531 ka	2077/05/09	2078/05/08	1479 ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	2.9017	200.00	2.9017	2.9017	
364 Days	1481ka	2076/05/24	2077/05/23	1429ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	7.4024	200.00	7.4024	7.4024	
364 Days	1533 ka	2077/05/23	2078/05/22	1481 ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	2.2634	200.00	2.2634	200.00000	
364 Days	1482ka	2076/05/31	2077/05/30	1430ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	7.4024	200.00	7.4024	7.4024	
364 Days	1534 ka	2077/05/30	2078/05/29	1482 ka	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	7.8283	200.00	7.8283	7.8283	
364 Days	1483ka	2076/06/07	2077/06/06	1431ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	8.7260	200.00000	8.7260	8.7260	
364 Days	1535 ka	2077/06/06	2078/06/05	1483 ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	2.2317	200.00	2.2317	2.2317	
364 Days	1487 ka	2076/07/05	2077/07/04	1435 ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	8.4528	200.00000	8.4528	8.4528	
364 Days	1539 ka	2077/07/04	2078/07/02	1487 ka	200.00	400.00	600.00	600.00	600.00	600.00	600.00	600.00	14.8209	200.00000	14.8209	14.8209	
364 Days	1483ka	2076/06/07	2077/06/06	1431ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	8.4528	200.00000	8.4528	8.4528	
364 Days	1535 ka	2077/06/06	2078/06/05	1483 ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	8.4528	200.00000	8.4528	8.4528	
364 Days	1487 ka	2076/07/05	2077/07/04	1435 ka	200.00		200.00	200.00	200.00	200.00	200.00	200.00	8.4528	200.00000	8.4528	8.4528	
364 Days	1539 ka	2077/07/04	2078/07/02	1487 ka	200.00	400.00	600.00	600.00	600.00	600.00	600.00	600.00	14.8209	200.00000	14.8209	14.8209	

Government of Nepal
Ministry of Finance
Financial Comptroller General Office

Financial Statement of Domestic Borrowing (Loanwise)

Tbills	Serial No.	Issue/ Payment Date	Maturity Date	Renew From	Amount Offered		Allocated amount To BFIs	NRB Purchase	Total	Total Loan Issue	Discount/ Interest	Payment during current fiscal Year Principal	Total	Outstanding Loan upto the end of current FY	
					Fresh	Total									
364 Days	1488ka	2076/07/14	2077/07/11	1436ka	200.00	200.00	200.00	200.00	200.00	8.6902	8.6902	-	8.6902	200.0000	
364 Days	1540ka	2077/07/12	2078/07/09	1485ka	200.00	200.00	200.00	200.00	200.00	4.3530	8.6902	-	8.69017	200.00000	
364 Days	1489ka	2076/07/19	2077/07/18	1437ka	156.00	156.00	156.00	156.00	156.00	6.5663	6.5663	-	6.56629	156.00000	
364 Days	1541ka	2077/07/18	2078/07/16	1489ka	156.00	156.00	156.00	156.00	156.00	3.2402	6.5663	-	6.56629	156.00000	
364 Days	1492 ka	2076/08/10	2077/08/09	1440 ka	11.00	11.00	11.00	11.00	11.00	0.3404	0.3404	-	0.3404	11.00000	
364 Days	1544ka	2077/08/09	2078/08/07	1492ka	11.00	11.00	11.00	11.00	11.00	0.2076	0.3404	-	0.34041	11.00000	
364 Days	1495 ka	2076/09/01	2077/08/30	1443 ka	200.00	200.00	200.00	200.00	200.00	5.9005	5.9005	-	5.90047	200.00000	
364 Days	1547 ka	2077/08/30	2078/08/28	1495 ka	200.00	200.00	200.00	200.00	200.00	3.8186	5.9005	-	5.90047	200.00000	
364 Days	1496ka	2076/09/08	2077/09/07	1444ka	200.00	200.00	200.00	200.00	200.00	7.4028	7.4028	-	7.40280	200.00000	
364 Days	1548 ka	2077/09/07	2078/09/06	1496 ka	200.00	200.00	200.00	200.00	200.00	3.5384	7.4028	-	7.40280	200.00000	
364 Days	1497 ka	2076/09/15	2077/09/14	1445 ka	200.00	200.00	200.00	200.00	200.00	7.5461	7.5461	-	7.5461	200.00000	
364 Days	1549 ka	2077/09/14	2078/09/13	1497 ka	200.00	200.00	200.00	200.00	200.00	3.2685	7.5461	-	7.54607	200.00000	
364 Days	1509 ka	2076/12/12	2077/12/10	1457 ka	200.00	200.00	200.00	200.00	200.00	6.8685	6.8685	-	6.8685	200.00000	
364 Days	1561 ka	2077/12/10	2078/12/08	1509 ka	200.00	200.00	200.00	200.00	200.00	5.8184	6.8685	-	6.86855	200.00000	
364 Days	1511 ka	2076/12/25	2077/12/24	1459 ka	600.00	500	1,100.00	1,100.00	1,100.00	1,100.00	42.3946	42.3946	-	42.3946	1,100.00000
364 Days	1563 ka	2077/12/24	2078/12/22	1511 ka	1100.00	1100.00	1100.00	1100.00	1100.00	36.1886	42.3946	-	42.39460	1,100.00000	
364 Days	1515 ka	2077/01/23	2078/01/21	1463 ka	200.00	200.00	200.00	200.00	200.00	9.3042	9.3042	-	9.30425	200.00000	
364 Days	1567ka	2078/01/21	2079/01/20	1515ka	200.00	200.00	208.00	208.00	208.00	7.0889	9.3042	-	9.30425	200.00000	
364 Days	1516ka	2077/01/30	2078/01/28	1464ka	208.00	208.00	208.00	208.00	208.00	9.8167	9.8167	-	9.81665	208.00000	
364 Days	1568 ka	2078/01/28	2079/01/27	1516 ka	208.00	208.00	208.00	208.00	208.00	7.0889	9.8167	-	9.81665	208.00000	
364 Days	1517ka	2077/02/06	2078/02/04	1465ka	189.00	189.00	189.00	189.00	189.00	8.5238	8.5238	-	8.52384	189.00000	
364 Days	1569 ka	2078/02/04	2079/02/03	1517 ka	189.00	189.00	189.00	189.00	189.00	6.2702	8.5238	-	8.52384	189.00000	
364 Days	1518ka	2077/02/13	2078/02/11	1466ka	250.00	250.00	250.00	250.00	250.00	10.7610	10.7610	-	10.7610	208.00000	
364 Days	1570ka	2078/02/11	2079/02/10	1518ka	250.00	500.00	750.00	750.00	750.00	29.2278	10.7610	-	10.76100	750.00000	

Financial Comptroller General Office

Financial Statement of Domestic Borrowing (Loanwise)

Tbills	Serial No.	Issue/ Payment Date	Maturity Date	Renew From	Renewal	Amount Offered	FY 2020/21			Outstanding Loan upto the end of current FY		
							Fresh	Total	To Bfis	Allocated amount NRB Purchase	Total Loan Issue	Discount/ Interest
										Interest	Interest	Principal
											Total	
364 Days	1519ka	2077/02/20	2078/02/18	1467ka	200.00	1000	1,200.00	1,200.00	1200.00	50.0743	48,3412	48,3412
364 Days	1571 ka	2078/02/18	2079/02/17	1519ka	1200.00	1200.00	1200.00	1200.00	1200.00	-	48,34121	1,200,0000
364 Days	1520ka	2077/02/27	2078/02/25	1468ka	183.00	183.00	183.00	183.00	683.00	28.6412	6,3809	6,3809
364 Days	1572ka	2078/02/25	2079/02/24	1520ka	183.00	500.00	683.00	683.00	683.00	-	6,38091	683,0000
364 Days	1525ka	2077/03/30	2078/03/29	1473ka	600.00	300	900.00	900.00	860.00	32.7787	19,8681	40.00
364 Days	1577ka	2078/03/29	2079/03/29	1525ka	860.00	860.00	860.00	860.00	860.00	-	19,86811	40.00
364 Days	1538ka	2077/06/27	2078/06/26	-	300.00	300.00	300.00	300.00	300.00	-	59,86808	860,0000
364 Days	1555 ka	2077/10/27	2078/10/25	-	500.00	500.00	500.00	500.00	500.00	-	-	500,0000
364 Days	1573ka	2078/03/01	2079/02/31	-	600.00	600.00	600.00	600.00	600.00	-	-	500,0000
Interest Based												
364 Days	1480ka	2076/05/17	2077/05/16	1428ka	378.51	378.51	378.51	378.51	378.51	16,4147	16,4147	16,4147
364 Days	1532ka	2077/05/16	2078/05/15	1480ka	378.51	378.51	378.51	378.51	378.51	-	16,41467	378,5148
364 Days	1486ka	2076/06/28	2077/06/27	1434ka	883.58	883.58	883.58	883.58	883.58	38,3173	38,3173	38,3173
364 Days	1538kha	2077/06/27	2078/06/26	1486ka	883.58	883.58	883.58	883.58	883.58	-	38,31731	883,5795
364 Days	1487kha	2076/07/05	2077/07/04	1435kha	117.24	117.24	117.24	117.24	117.24	5,0841	5,0841	5,0841
364 Days	1539kha	2077/07/04	2078/07/02	1487kha	117.24	117.24	117.24	117.24	117.24	-	5,08414	117,23790
364 Days	1505ka	2076/11/13	2077/11/11	1453ka	0.00	0.00	0.00	0.00	0.00	9,6448	9,6448	222,41
364 Days	1513ka	2077/01/09	2078/01/07	1461ka	0.00	0.00	0.00	0.00	0.00	0.0111	0.0111	0.26
										0.26	0.26	0.26637
												27,959,1523
Data Source: Public Debt Management Office.												
Note:												
1) Prior years fresh issues is not taken in sum total. Its either repaid or renewed.												
2) Amount offered total includes all renew and fresh issues for this fiscal year only.												
3) Sum total of allocated amount includes the outstanding balance for each series.												
4) Discount interest includes outstanding interest balance and interest paid during the fiscal year.												

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Status of Share Investment
F/Y 2020/21

a. Share Investment as of Share Type *Rs.In Million*

S.N.	Type of Share	Upto FY 2019/20	FY 2020/21	Adjustment	Stock Divident	Upto 2020/21	Percentage
1	Primary	294991.80	26775.58	0.00	0.00	321767.38	93.90%
2	Preference	9789.75	0.00	0.00	0.00	9789.75	2.86%
3	International Organisation	10921.53	191.73	0.00	0.00	11113.26	3.24%
Total		315703.08	26967.31	0.00	0.00	342670.39	100%

b. Sectorwise Share Investment

S.N.	Act	No.of Organization	Upto FY2019/20	FY 2020/21 with Adjustment	Stock Divident	Upto 2020/21	Remarks
1	Industrial Sector	34	8234.06	100.00	0	8334.06	
2	Trade Sector	18	13144.00	0.00	0	13144.00	
3	Service Sector	19	62723.00	4870.95	0	67593.95	
4	social Sector	4	3882.30	0.00	0	3882.30	
5	Public Utility Sector	10	159469.92	20368.41	0	179838.33	
6	Financial Sector	18	54849.21	1436.22	0	56285.43	
7	Development Committee	4	2478.00	0.00	0	2478.00	
8	International Organization	5	10922.59	191.73	0	11114.32	
Total			315703.08	26967.31	0	342670.39	

c. Share Investment on the basis of Organization Existence

S.N.	Particulars	No.of Organization	Upto FY2019/20	FY 2020/21 with Adjustment	Stock Divident	Upto 2020/21	Percentage
1	Existing Organization	83	315047.37	26968.32	0.00	342015.69	99.81%
2	Non- Existing Organizations	29	654.70	0.00	0.00	654.70	0.19%
Total			315702.07	26968.32	0.00	342670.39	100.00%

d. Ten Organizations Having Higher Share Investment *Rs.In Million*

S.N.	Organizations	Amount
1	Nepal Electricity Authority	152496.94
2	Nepal Civil Aviation Authority	60315.45
3	Nepal Telecommunication	13724.43
4	Hydro Electricity Investment and Development Company	11000.00
5	Nepal Oil Corporation(with stock Divident)	10940.75
6	Agriculture Development Bank	10030.63
7	Rastriya Banijya Bank after taking over NIDC	9602.43
8	Deposit and Credit Guarantee Corporation Pvt.Ltd.	9000.00
9	International Monetary Fund	6587.60
10	Nepal Bank Limited	5754.24
Total		289452.46

Data Source: Public Debt Management Office.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Status of Loan Investment
F/Y 2020/21

a. Total Loan Investment Status *Rs.In Million*

S.N.	Type of Source	Upto FY 2019/20	FY2020/21	Adjustment	Principal Repayment	Upto FY 2020/21	%
1	Internal Source	118154.00	14019.56	-18.83	158.10	131996.63	40.17%
2	External Source	179005.00	20961.28	-321.71	3065.42	196579.15	59.83%
	Total	297159.00	34980.84	-340.54	3223.52	328575.78	100.00%

b. Status of Principal and Interest Repayment *Rs.In Million*

S.N.	Type of Loan	Type of Repayment	Upto Fy 2018/19	Upto FY 2019/20	In FY 2020/21	Upto FY2020/21	Remarks
1	Internal Loan	Principal	22424	22623	2942.57	25565.57	
		Interest	26874	28361	5466.66	33827.66	
	Total		49298	50984	8409.23	59393.23	
2	External Loan	Principal	38721	40310	280.95	40590.95	
		Interest	32158	36090	2943.59	39033.59	
	Total		70879	76400	3224.54	79624.54	
	Total	Principal	61145	62933	3223.52	66156.52	
		Interest	59032	64451	8410.25	72861.25	
	Grand Total		120177	127384	11633.77	139017.77	

c. Status of Loan on the basis of Organization Existence *Rs.In Million*

S.N.	Particulars	Existing Organization		Non Existing Organizations		Total	Remarks
		No.	Amount	No.	Amount		
1	Internal Loan	83	130249.77	29	1766.12	132015.89	
2	External Loan		196733.91		166.62	196900.53	
	Total	326983.68		1932.74		328916.42	
	%	99.41		0.59		100	

d. Status of Defult Principal and Interest *Rs.In Million*

S.N.	Particulars	Default Principal	Default Interest	Total	Remarks
1	Internal Loan	27281.57	11517.73	38799.30	
2	External Loan	29442.22	30045.60	59487.82	
	Total	56723.79	41563.33	98287.12	
	%	57.71%	42.29%	100%	

Data Source: Public Debt Management Office.

Government of Nepal
 Ministry of Finance
 Financial Comptroller Office
 Status of Repayment from Investment
 F/Y 2020/21

a. Over all Status of Bonus(Dividend) from Share , Principal Repayment and Interest Received in Last 10 Years

S.N.	Fiscal Year	Principal	Interest	Bonus	Total	<i>Rs.In Million</i>
1	2010/11	1279.51	1199.06	8624.63	11103.20	
2	2011/12	187.00	1735.39	6206.55	8128.94	
3	2012/13	755.31	526.38	6614.44	7896.13	
4	2013/14	569.81	1651.94	6639.07	8860.82	
5	2014/15	2081.58	1940.68	13531.57	17553.83	
6	2015/16	13694.03	3090.89	14982.87	31767.79	
7	2016/17	2940.21	2204.63	15058.56	20203.40	
8	2017/18	5445.53	3532.35	17429.01	26406.89	
9	2018/19	3066.11	17180.78	20501.90	40748.79	
10	2019/20	1788.00	5419.00	23644.07	30851.07	
11	2020/21	3223.52	8410.24	12751.30	24385.06	
Total		35030.61	46891.34	145983.97	227905.92	

b. Organization-Wise Details of Principals, Interest and Divident Received in FY 2020/21

S.N.	Organization Name	Principal	Interest	Dividend	Othrs	Total	<i>Rs.In Million</i>
1	Nepal Electricity Authority	2000.00	7000.00	0.00	0.00	9000.00	
2	Agriculture Development Bank Ltd.	1.77	0.10	640.44	0.00	642.31	
3	Sana Kisan Bikas Bank Ltd.	885.32	130.96	0.00	0.00	1016.28	
4	Rural Microfinance Development Centre	167.99	9.67	0.00	0.00	177.66	
5	Town Development Fund	154.48	56.41	0.00	0.00	210.89	
6	Nepal Banijya Bank	0.00	0.00	315.07	0.00	315.07	
7	Kathmandu Upatyaka khanipani Board	0.00	1150.00	0.00	0.00	1150.00	
8	Sajha Sewa	0.00	0.00	0.00	0.00	0.00	
9	Butwal Power Company Ltd.	0.00	0.00	29.87	0.00	29.87	
10	Nepal Oil Corporation	0.00	0.00	188.15	0.00	188.15	
11	Nepal Telecom	0.00	0.00	5489.77	0.00	5489.77	
12	Rastriya Sahakari Bank Ltd.	1.00	0.05	0.00	0.00	1.05	
13	Khanipani Sansthan	0.00	50.00	0.00	0.00	50.00	
14	Hurbs Production & Processing Co.Ltd.	0.00	4.00	0.00	0.00	4.00	
15	Sajha Prakashan Ltd.	0.00	2.13	0.00	0.00	2.13	
16	Nepal Rastra Bank	12.95	3.71	6000.00	0.00	6016.66	
17	Kalimati Phalphul Tatha Tarkari Bazar Bikas Samiti	0.00	3.21	0.00	0.00	3.21	
18	Nepal Stock Exchange Ltd.	0.00	0.00	87.99	0.00	87.99	
Total		3223.51	8410.24	12751.29	0.00	24385.04	

data source: Public Debt Management Office.

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Statement of Reimbursable outstanding Grant and Loan
 F/Y 2020/21

(Rs. in millions)

S.N.	Ministry Code	Ministry	Grant	Loan	Total
1	301	Office of Prime Minister and Council of Ministers	10.39	0.00	10.39
2	305	Ministry of Finance	60.86	0.00	60.86
3	307	Ministry of Industry,Commerce and Supplies	352.71	269.70	622.41
4	308	Ministry of Energy,Water Resorce and Irrigation	-2.18	1860.08	1857.90
5	312	Ministry of Agricultural and Livestock Development	-399.42	2015.53	1616.11
6	313	Ministry of Water Supply and Sanitation	-13.19	-17.45	-30.64
7	314	Ministry of Home Affairs	42.15	-6577.06	-6534.91
8	325	Ministry of Culture, Tourism and Civil Aviation	24.65	27.78	52.43
9	329	Ministry of Forest and Environment	506.92	-59.33	447.59
10	337	Ministry of Physical Infrastructure and Transport	786.73	-2138.44	-1351.71
11	340	Ministry of Women, Children and Senior Citizen	19.57	1.77	21.34
12	347	Ministry of Urban Development	190.93	1921.60	2112.53
13	349	Ministry of Peace and Reconstruction	-0.15	0.00	-0.15
14	350	Ministry of Education Science and Technology	7449.49	-7567.33	-117.84
15	365	Ministry of Federal Affairs and General Administration	-660.64	1339.94	679.30
16	370	Ministry of Health and Population	-1520.17	-4718.93	-6239.10
17	371	Ministry of Labour and Employment	4.98	-500.67	-495.69
18	391	National Planning Commission	-2.58	0.00	-2.58
19	392	National Recostruction Authority	445.99	-5149.81	-4703.82
20	501	Ministry of Finance- Financing	474.38	15438.52	15912.90
21	701	Province Level	3239.72	2932.69	6172.41
22	801	Local Level	908.35	14782.46	15690.81
23		Project/Programs name not Discloser	-349.65	-1491.99	-1841.64
		Total	11569.84	12369.06	23938.90

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Provincial Treasury Position

F/Y 2020/21

Province	last Year Cash Balance	Internal Income (Including Revenue Sharing)	Inter Government Fiscal Transfer (Excluding Revenue Sharing)	Income		Expenditure			Cash Balance
				Financing Receipt	Total	Recurrent Expenditure	Capital Expenditure	Financing Expenditure	
Province No. 1	1292.16	13086.97	17610.32	0.00	31989.45	12085.21	15866.05		27951.26
Madhesh Pradesh	9632.88	11956.59	14432.82	0.00	36022.29	8640.74	13905.06		22545.80
Bagmati Pradesh	17491.44	27022.03	16914.64	270.64	61698.75	14186.60	20008.24	1400.00	35594.84
Gandaki Pradesh	6182.17	9809.33	13968.46	0.00	29959.96	8027.87	17395.56		25623.43
Lumbini Pradesh	8380.74	12617.94	17376.56	0.00	38375.24	13598.81	18504.23		32103.04
Karnali Pradesh	10962.68	6746.41	14641.38	0.00	32350.47	8471.50	13640.95		22112.45
Sudurpashchim Pradesh	7535.71	8528.92	15403.88	0.00	31468.51	10366.30	12601.97		22968.27
Total	61477.78	89768.19	110348.06	270.64	261864.67	75377.03	112122.06	1400.00	188899.99
									72965.58

Data Source: Financial Statements of respective Provincial Governments

Note: Provincial governments has made adjustment of Rs. 16236.64 million in fy 2020/21. Which is adjusted in cash balance of table-1. So, cash balance shown in table-1 differs from annex 41.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Agency wise Expenditure of Provincial Governments
F/Y 2020/21

(Rs. in millions)

Agency Code	Details	Province No. 1	Madhesh	Bagmati	Gandaki	Lumbini	Karnali Pradesh	Sudurpashchim	Total
202	Provincial Assembly	207.71	377.00	202.74	115.46	157.53	105.66	165.32	1331.42
210	Province Public Service Commission	31.49	45.29	48.78	28.65	19.59	9.46	0.00	183.25
216	Office of Chief Attorney	10.79	40.54	9.24	16.93	8.70	10.29	0.00	96.50
301	Office of Chief Minister and Council of ministers	405.96	3241.69	271.92	1166.98	206.37	4470.93	245.91	10009.75
305	Minister for Economic Affairs and Planning	2944.41	129.36	66.63	72.77	72.23	130.57	59.10	3475.06
307	Minister for Industry, Tourism, Forest and Environment	1570.72	2230.50	2392.45	1432.72	2383.29	1560.25	2068.75	13638.69
312	Minister for Land Management, Agriculture and Co-operatives	1815.37	1716.83	2498.12	2121.82	2227.93	2206.49	2636.43	15222.99
314	Minister for Internal Affairs and Law	338.66	452.16	805.26	505.89	331.34	297.34	476.68	3207.31
337	Minister for Physical Infrastructure and Development	14488.00	7024.23	16528.81	14719.63	16457.02	7209.53	9485.67	85912.89
350	Minister for Social Development	3240.34	4320.76	4615.95	3462.06	4449.54	3483.06	5298.96	28870.67
352	Province Infrastructure Development Authority	0.00	0.00	0.00	0.00	52.72	0.00	0.00	52.72
353	Information Technology and Communication Authority	0.00	0.00	0.00	0.00	37.75	0.00	0.00	37.75
391	Province Planning Commission	22.49	8.13	16.36	20.13	17.02	20.74	0.00	104.87
501	Financing and Share Investment	0.00	0.00	1400.00	0.00	0.00	0.00	0.00	1400.00
602	Ministry of Economic Affairs- Miscellaneous	0.00	7.49	0.00	0.00	309.76	0.00	0.00	317.25
801	Local Level	2875.34	2951.82	6738.58	1960.38	5372.25	2608.12	2531.47	25037.95
	Total	27951.26	22545.80	35594.84	25623.42	32103.04	22112.45	22998.27	188899.09

Data Source: Financial Statements of respective Provincial Governments

Receipt (Economic Code Wise) of Provincial Government

FY 2020/21

Revenue Code	Revenue Head	Province 1	Madhes Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudur Paschim Province	Total Receipt
11114	Tax on Agriculture Income					83,995			83,995
111315	Land Property Registration Fee	1,389,732,276	797,477,904	6,797,626,205	695,911,384	1,066,210,322	19,189,237	339,491,958	11,105,639,287
11411	Value Added Tax received after sharing and allocation	6,342,396,044	6,487,128,039	6,964,808,133	5,369,712,881	6,079,844,853	4,863,505,827	5,566,290,358	41,673,686,134
11421	Excise Duty receivable after being Shared allocation	2,365,089,584	2,307,337,790	2,015,602,421	1,526,912,115	1,794,732,030	1,407,841,455	1,582,810,174	13,000,385,568
11451	Tax on Transport Means (Small Vehicle)						285,780		285,780
11452	Tax applicable to the use of Infrastructure Services	-					171,731		171,731
11456	Tax on Transport Vehicle received after Allocation	1,057,409,553	1,185,566,265	4,951,458,230	827,214,149	1,445,531,951	160,335	319,227,769	9,786,407,916
11471	Entertainment Tax received after allocation	18,252		963,153			1,812,860	762,458	1,141,740
11472	Advertisement Tax received after allocation	1,796,927	5,500	51,328,201	15,000			82,500	55,720,945
11611	Payments to be made by Businessmen	5,000					2,523,187		2,610,687
11691	Other Tax				25,000				25,000
Tax Revenue (A)		11,156,447,636	10,777,515,498	20,781,786,342	8,419,765,529	10,388,461,345	6,293,517,216	7,808,665,217	75,626,158,783
14119	Interest received from Other Institutions			1,000					1,000
14151	Income Received from the rent on Government Property	246,936		992,333	1,446,713	3,973,180		440,571	7,099,733
14153	Forestry Royalty received from shared allocation	34,507,619	21,262,050	27,921,816	17,083,453	-	12,701,860	67,796,722	181,273,519
14154	Royalty related to Mining and Minerals received after Shared allocation	12,408,736		49,272,805	779,603	-	18,713	355,966	62,835,823
14156	Royalty related to Electricity received after Shared allocation	37,484,021		350,175,368	228,519,040	-	164,153	17,121,983	633,464,564
14157	Royalty related to the sale of River Debris received after Shared allocation	337,632,289	4,661,820	889,529,150	223,829,629	187,022,878	940,000	3,104,809	1,646,720,575
14158	Royalty related to Mountaineering received after Shared allocation	121,144,221		13,166,308	5,504,319		296,742	45,223	140,156,814
14159	Royalty Received from other sources	949,503		2,966,791				-	3,916,294
14191	Tourism Fee					3,000			3,000
14192	Trekking Fee				551,100				551,100
14211	Amount received from the sale of Agriculture Product	4,234,448	6,814,198	21,233,347	498,679	14,888,046	781,947	10,182,520	58,581,155
14212	Amount received from the sale of Goods and Services	432,925	44,370	2,556,848	1,542,094	963,701	537,283	1,007,297	7,078,518
14213	Amount Received from the sale of Other things	25,159		298,675	238,396	1,244,712	75,500	658,832	412,218
14216	Fee for the Private Water Tap			364,162			7,200		-
14217	Fee for the use of Canal and Irrigation Channel	38,600		900					371,362
14218	Electricity Service Fee				7,680				-
14219	Fee for other Service and Sales	92,135	22,099,552	1,608,348,244		429,726	3,200		1,630,972,857
14221	Judicial Fee	25	1,619,702					12,405	1,632,132
14223	Income from Education Sector	731,675	43,100	272,760	766,710	284,625	411,430	279,800	2,790,100
14224	Examination Fee	5,077,330	4,622,900	112,431,445	2,650,300	17,421,300	145,900	1,504,850	143,854,025

Receipt (Economic Code Wise) of Provincial Government

FY 2020/21

Revenue Code	Revenue Head	Province 1	Madhesh Province	Bagmati Province	Gandaki Province	Lumbini Province	Karnali Province	Sudur Paschim Province	Total Receipt
14225	Income of Transport Sector	90,014,361	78,695,895	436,579,236	46,840,889	73,537,474	8,595,720	25,832,660	760,096,235
14229	Other Administrative Service Fee	24,128,234	81,125,014	43,310,824	340,272,706	57,093,457	22,158,008	22,158,393	590,246,637
14253	Business Registration Fee	142,313,098	146,801,235	372,841,049	81,554,245	80,845,111	26,226,715	36,289,007	886,870,460
14254	Radio/FM Operation Fee	22,190		2,670,923		615,588		-	3,308,701
14255	Television License Fee			9,638,629		80,000		-	10,438,629
14256	Driving License, Blue Book related Fee	369,100,233	472,630,579	827,832,961	246,637,665	485,548,796	33,159,808	121,440,955	2,556,350,997
14263	Other Fee Related to Water Resources		64,100					-	64,100
14264	Other Income of Forestry	725,285	4,263,882	32,170,977	560,807	426,690	27,989,900		66,137,541
14311	Judicial Fine, Penalty and Confiscation		19,850	5,512	1,980	14,377	16,400	18,350	76,469
14312	Administrative Fine, Penalty and Confiscation	5,178,555	6,756,978	29,192,252	51,993,517	22,620,893	7,758,397	3,906,990	127,407,582
14313	Write Off of Earnest Money	142,665		1,111,711	220,827	829,684	1,021,000	535,578	3,861,465
14511	Receipt of Insurance Claim		24,000	355,000					383,000
14529	Other Fees	86,220	14,758,313	15,192,190	3,600,740	467,675	545,480	486	34,651,104
32148	Payback on loan investment by Corporation		-	270,637,000					270,637,000
33341	Vehicle Fee		-			133,906,242		-	133,906,242
33361	Royalty on Forest Sector		-			-		-	-
Non Tax Revenue (B)									
15111	Irregularities	1,186,714,433	866,970,375	5,120,643,774	1,256,108,409	947,200,313	278,656,318	312,446,782	9,988,740,404
15112	Return of Released amount	52,768,424	99,137,672	80,805,862	76,285,432	52,765,454	72,727,411	36,924,922	471,415,176
15113	Grant Returned	12,487,798	13,054,498	1,523,091	15,669,322	221,321,369	57,546,168	67,852,977	389,456,222
Other Receipts (C)									
13311	Equalization Grant	678,547,442	199,914,460	1,037,271,694	41,500,959	1,008,190,214	43,965,028	303,032,843	3,312,422,640
13312	Conditional Grant, Current	743,803,664	312,106,630	1,119,600,647	133,455,713	1,282,277,036	174,238,607	407,811,741	4,173,294,039
13313	Conditional Grant, Capital	7,998,400,000	7,020,100,000	7,717,100,000	7,112,600,000	7,637,100,000	9,632,900,000	8,076,800,000	55,195,000,000
13314	Special Grant Current	8,234,220,704	6,970,021,000	2,546,670,000	4,816,960,395	9,046,162,400	4,318,483,000	5,579,177,000	41,511,694,499
13316	Complementary Grant, Current	842,700,000	27,700,000	818,200,000	1,498,900,000	483,300,000	250,000,000	485,000,000	3,297,830,000
13318	Other Grant Current			2,044,838,000					2,044,838,000
Grant (D)									
32121	Cash (Last year cash balance)	17,610,320,704	14,432,821,000	16,914,638,000	13,968,460,395	17,376,562,400	14,641,383,000	15,403,877,000	110,348,062,499
Total Receipt (A+B+C+D)									
		31,989,449,580	36,022,287,841	61,428,116,126	29,959,962,951	38,375,244,747	32,350,470,907	31,468,506,115	261,594,038,268

Data Source: Financial Statements of respective Provincial Governments

Economic Code	Economic Head	Province Name						Sudur Paschim Pradesh	Karnali Pradesh	Lumbini Pradesh	Gandaki Pradesh	Province No 1
		Madesh Pradesh	Bagmati Pradesh	Gandaki Pradesh	Lumbini Pradesh	Karnali Pradesh	Sudur Paschim Pradesh					
21111	Employee Salary	149665469	1285925235	1629555961	1059355778	1682775044	879295329	970692776	9004286591	53299880	40159241	657490066
21112	Official salary	119954621	181068348	139654365	49963104	73390507	22760721	32689300	21765170	186942853	224478580	345417481
21121	Uniform	28711764	23798040	3484008	22023358	64093632	22023358	64093632	42715208	1231609	1231609	1231609
21122	Meal	6732001	59233454	55159540	0	0	0	0	0	0	0	0
21123	Medical Allowance	0	0	0	0	0	0	0	0	0	0	0
21131	Local Allowance	20439698	52630842	71798539	45137616	20207036	1487435	75669316	41003419	177211890	44248298	389279604
21132	Dearness Allowance	64608699	0	0	0	0	0	0	0	0	0	0
21133	field Allowance	0	0	0	0	0	0	0	0	0	0	0
21134	Employee Meeting Allowance	3578597	24495070	13507673	15559632	20177863	2661320	139101326	11774856	91755011	60000	213662897
21135	Employee Incentive & Award	1080000	13846999	55979822	2014750	1562000	74310724	112347266	48998615	693140	693140	69601795
21139	Other Allowance	97566332	70365821	31687638	82405995	1264839	1867416	14244190	20749462	1923869	196390442	196390442
21141	Official Meeting Allowance	400400	18906253	10949791	14585941	57630473	0	0	0	1912500	1912500	3429442
21142	Official other Facility	2564637	40521397	34832863	717275	0	0	0	0	0	0	0
21149	Official Other Allowance	0	0	0	0	0	0	0	0	0	0	0
21212	Contributary based pension and gratuity fund expenses	49600	0	0	0	0	0	0	0	0	0	49600
21213	Contributary Insurance Fund Expence	7794918	5677452	10022462	725485	9209625	2530005	3904592	39864559	0	0	2281000
21221	Official Social Security Fund Expence	0	0	0	0	2281000	0	0	0	0	0	0
21223	Official Insurance Fund Expence	0	0	0	0	0	0	0	0	0	0	0
22111	Water and Electricity	59643475	46576659	54701589	40656994	57773643	29631214	38876398	327859973	22396639	22396639	21242455
22112	Communication	29602587	19480679	27664156	3801531	32770119	4139765	4471460	4471460	36801812	36801812	36801812
22211	Fuel (Office Purpose)	8077640	11336978	4598864	3810531	50705224	57295306	51341138	42594647	51341138	51341138	51341138
22212	Maintenance-Vehicle	69866902	53799622	65413432	47066225	39272655	41287522	6667115	79094825	79094825	79094825	79094825
22213	Insurance and Renewal Expence	80152112	49263512	68855729	9160601	14875429	23541239	9542983	17583410	17583410	17583410	141377304
22214	Operation and maintenance of Machine	16562037	28929207	29871254	226262167	19987944	29157803	88398669	31896517	202145720	202145720	202145720
22221	Repair and Maintenance of Constructed Public Property	48912443	36333433	24810669	22194987	29157803	88398669	88398669	31896517	31896517	31896517	31896517
22229	Operation and Maintenance of Other Assets	4861441	1429539	3993075	5577907	5295056	1809013	1442449	1442449	24348479	24348479	24348479
22311	General Office Expenses	9454702	92577362	134257789	74713979	92654465	58137916	947475	73070121	62053335	58137916	58137916
22311	Foods for Animals and Birds	440000	116375	324000	324000	805645	5753713	2586850	1746549	28533460	1746549	28533460
22313	Books and Materials	3862423	3624823	5372922	5660359	6722901	5686962	5783558	7991900	55931939	7991900	55931939
22314	Fuel-for other purpose	12487774	7169000	10089844	34445344	34896486	32728866	34258906	39540274	21467837	35910002	243245714
22315	Newspaper, Printing and Information Publishing Expenses	10931582	10076046	9063689	10440551	6691631	3808452	6068640	57080592	57080592	57080592	57080592
22319	Operation Expenses of Office	8948831	12197752	41208759	13396173	26918756	17776807	49859795	49859795	170306873	170306873	170306873
22411	Service and Consultancy Expenses	2974121	9022620	2835343	4335929	5079283	3424131	7711368	35327975	35327975	35327975	35327975
22412	Information System and Software Operation Expenses	241405527	211320109	306010849	256420726	339261328	178127560	199172107	1731718207	1731718207	1731718207	1731718207
22413	Contract Service Fee	136705160	24964964	5717820	1756851	1347845	4055264	4055264	28461114	28461114	28461114	28461114
22419	Other Services Fee	2962514	36248552	40974207	1138893	62565951	22881875	61781202	265198813	265198813	265198813	265198813
22511	Employee Training Expense	122351276	290188603	246820195	204928961	26630144	16624286	176171081	147344547	147344547	147344547	147344547
22512	Skill Development and Awareness and Seminar Expense	15490380	169131794	63597438	1817025	17146743	27406225	24429552	372285085	14365015358	14365015358	14365015358
22521	ProductionMaterials/ Service Expenses	956275599	114666434	121893892	2942337167	170540453	2673066729	505900518	220745383	284209838	1505372866	1505372866
22522	Programme Expenses	79354606	286696025	71513534	56952964	57109987	51712123	7817738	467626247	19217258	145645044	145645044
22611	Other Program Expenses	65130517	41204131	93091469	63200282	14921234	22651709	24907164	3586064	6134269	20000	15599472
22612	Monitoring & Evaluation Expenses	19186083	31206962	13500634	2729522	4205807	3586053	1285757	0	0	0	0
22613	Travelling Expenses of VIPs and Deligations	0	0	0	0	0	0	0	0	0	0	0

Government Of Nepal
Ministry Of Finance
Financial Comptroller General Office
Economic Code Wise Expenditure Of Provincial Governments (Recurrent)
F/Y 2020/021

Economic Code	Economic Head	Province Name						Grand Total
		Province No 1	Madesh Pradesh	Bagmati Pradesh	Gandaki Pradesh	Lumbini Pradesh	Karnali Pradesh	
22619	Other Travelling Expenses	0	33905	64141494	64919328	41608721	41105680	27887438 39539688 317034979
22711	Miscellaneous Expenses	37832630	0	0	0	0	0	0
23111	Depreciation of fixed assets	0	0	0	0	0	0	0
24211	Interest On Internal Loan	0	0	0	0	0	0	0
24311	Interest on loans received from other tiers of government	0	0	0	0	0	0	0
25212	Capital Subsidies to non-financial businesses	0	0	0	0	0	0	71935541
25311	Subsidies to educational institutions	31470618	0	0	0	0	0	9705023
25312	Subsidies to health institutions	0	0	0	0	0	0	555628204
25315	Support to other Organizations	0	0	556948	800000	153038352	0	1681314
26311	Unconditional Recurrent grant to Local Bodies	4537200	0	0	0	0	0	26148677
26331	Equilization Grants	100000000	995732500	1226942118	105001250	600000000	0	4537200
26332	Conditional Grants	562986988	1501630516	2923212825	282200856	1987787105	1019942141	630000000
26333	Special grants	486854386	273923054	144691756	104350447	339253299	478059841	8925331188
26334	Complementary Grants	130841105	261823384	231449200	455585403	1740961128	582289994	2766282882
26411	Unconditional Recurrent Grant to Government Agencies, Committees & Boards	11695555	143210000	0	0	0	0	7438402554
26412	Conditional Recurrent Grant to Government Agencies, Committees & Boards	251130919	0	421503627	14247892	336989059	400000	4746890
26413	Conditional Grants to Other Institutions	1254946744	240037435	552845696	274696842	78061647	373960981	98726629
26421	Government agencies , Committees, Boards- Unconditional Capital Grants	15000000	0	0	0	0	0	3561275974
26422	Government agencies , Committees, Boards- Conditional Capital Grants	9748472	128679940	511320621	98909369	4177883	0	50959814
26423	Conditional Capital grant to Other Institutions	280712103	575411806	202036124	186349462	20792537	1062506847	1815343131
27111	Social Securities	1217000	313727	560859323	6693006	332057	7469450	1283771481
27112	Other social Securities	2100000	0	2000000	500000	16373706	13781709	93797128
27211	Scholarships	8885000	15134858	32954783	2000000	72959560	500000	34600000
27212	Rescue, Relief & Rehabilitation Expense	2961855	0	13374152	91690000	22629496	8761294	174709143
27213	Medicine Purchases	243192378	473652719	290974088	354186000	170885517	91690000	619723373
27219	Other Social Assistance	7800000	0	20070000	84278666	79532077	72021083	90412590
27311	pensions & Disability Allowence	0	0	0	0	0	0	0
27312	Gratuity	0	0	0	0	0	960621	960621
27313	Accumulated Leave of Retirees	0	0	0	0	0	442672	0
27314	Medical Expenses of Retirees	0	0	0	0	0	0	0
27315	Benefit and assistance for Deceased Employees	0	0	0	0	0	0	0
28141	Land Rent	272500	1640250	60200310	22293086	1080000	99000	100000
28142	House rent	57402013	32298922	325661	35772899	41729612	43393402	31919750
28143	Vehicle and Machinery rent	3681345	3584521	665259	669210	1871200	4038230	14835426
28149	Other Rent	562200	8035	0	60000	1398373	0	2048608
28211	Revenue Refund	1994546	400000	2918449	15800	9757500	0	15086295
28212	Judicial refund	0	0	0	0	0	0	0
28219	Other refund	285625634	0	0	0	0	0	285625634
28911	Recurrent contingent expenses	12085211766	8640740229	14186602331	8027864375	13598812915	8471502167	10366298029
Grand Total								75377031811

Government Of Nepal
Ministry of Finance
Financial Comptroller General Office

Economic Code Wise Expenditure Of Provincial Governments (Capital)

F/Y 2020/021

Economic Code	Economic Head	Province No 1	Madesh Pradesh	Bagmati Pradesh	Gandaki Pradesh	Province Name	Sudur Paschim Pradesh	Grand Total
							Lumbini Pradesh	
31111	Construction / purchase of residential building	0	3999837	1570311	0	0	16949182	15020981
31112	Building Construction	1511759413	2668031146	1348819500	1178168502	834568968	1584940264	37540311
31114	Land development work	0			60705162			60705162
31121	Vehicles	145226385	247056007	162907631	170623244	218652753	36932765	1238437548
31122	Plant & Machinery	609632032	115902051	603900989	576731878	527574783	64619547	90255332
31123	Furniture & Fixture	40415532	45017580	75677046	68300353	63418112	63777630	429350480
31131	Livestock and horticulture development expenditure	0	0	991942	0	9753631	3117755	0
31132	Computer Software Development and Purchase Expenses and Receipt of Intellectual property	0	0	0	0	1453600	0	1453600
31134	Expenditure on computer software development and purchase	4832070	9535188	8532854	5465747	28645188	4122175	3132208
31135	Capital expences-consultancy	0	0	0	0	229145363	0	3825050
31141	Safety equipment acquisition Expenditure	0	0	7954917	0	0	0	7954917
31151	Road and Bridge Construction	6866077893	2431625468	8564059361	8153869410	6393523964	4744813348	4490517000
31153	Electrical structure construction	45117738	17250	4434470	188479715	80066381	496006074	11518936
31154	Embryo & Barrier Construction	525433451	288287538	776487707	499418090	490856606	62365176	825640564
31155	Irrigation structure Construction	2008476516	154428300	1866143755	178229130	130580452	2175486752	1886466448
31156	Drinking Water Structure Construction	2523862831	859914358	2444096250	3694061041	4799828934	145113194	15734676464
31157	Forest and Environment Construction	162689376	357821295	689740485	43120018	724082236	211627281	547307655
31158	Sanitization Structure construction	0	493961294	82286004	1425058	0	13028712	29685304
31159	Public Construction-Others	831982443	3621491092	2787778219	879159031	1867985274	1335296281	710061768
31161	Structural improvement cost of the constructed building	31334118	54247872	47118184	84964852	121885789	56905373	54676647
31171	Capital Improvement Expenses of Public Construction	503005864	48843222	229138528	8965080	807407185	115432532	116467326
31172	Capital Research & Consultancy	54625039	37974295	306600628	199797888	0	104399794	100903912
31411	Land Acquisition	1578530	0	0	0	0	0	0
31511	Capital contingent expenses	0	3399000	0	0	0	0	3399000
Grand Total	15866049032	13905062993	20008238780	17595554208	18504229219	13640952882	1260197634	112122063047

Data Source: Financial Statements of respective Provincial Governments

Government Of Nepal
 Ministry Of Finance
 Financial Comptroller General Office

Economic Code Wise Expenditure Of Provincial Governments(Financing)

F/Y 2020/021

Economic Code	Economic Head	Province No 1	Madesh Pradesh	Bagmati Pradesh	Gandaki Pradesh	Lumbini Pradesh	Karnali Pradesh	Sudur Paschim Pradesh	Province Name		Grand Total
									Province Name	Grand Total	
32142	Loan investment in public Enterprises	0	0	1400000000	0	0	0	0	0	0	1400000000
32143	Loan investment in other Enterprises	0	0	0	0	0	0	0	0	0	0
32151	Share investment in to public Enterprises	0	0	0	0	0	0	0	0	0	0
32152	Share investment in other Enterprises	0	0	0	0	0	0	0	0	0	0
33195	Repayment of loan received through debentures	0	0	0	0	0	0	0	0	0	0
Grand Total		0	0	1400000000	0	0	0	0	0	0	1400000000

Data Source: Financial Statements of respective Provincial Governments

Function Wise Expenditure Of Provincial Governments

F/Y 2020/021

Function	Province No 1	Madesh Pradesh	Bagmati Pradesh	Gandaki Pradesh	Lumbini Pradesh	Karnali Pradesh	Sudur Paschim Pradesh	Grand Total	
								Province Name	
01 General public service		8052841308	11206719871	18119774167	4368096596	15568047996	7721852268	4198711304	69237043511
Executive and legislative organs, financial and fiscal affairs, external affairs	6990909848	3714923577	6208728772	1300157593	10059205924	4555899175	329024394	2636703283	
General services	2930699054	53421570	2364356938	0	0	557828905	0	0	5906306467
Basic research	1523390227	0	1781033405	1116645932	63796202	0	1257017817	5741883583	
R General public services	0	0	20125091	72797190	0	82198862	0	0	175121144
General public services n.e.c.	24325886	0	981165309	0	0	0	0	0	1005491195
Public debt transactions	0	0	0	0	0	0	0	0	0
Transfers of a general character between levels of government	287535293	7438374724	6784489743	1931167979	5372248679	2608124188	2531470231	29541210838	
03 Public peace and security	338655150	492701260	797863884	16928235	221175315	307630658	476678461	2651632963	
Law courts	0	40542807	92418229	16928235	0	10292695	0	0	77005566
R & D Public order and safety	0	452158453	788622055	0	221175315	0	476678461	1938634284	
Public order and safety n.e.c.	338655150	0	0	0	0	297337964	0	0	635993113
04 Economic affairs	7348528182	7022349156	10251609939	15578332806	9711907077	7302252999	12761110842	69976991000	
General economic, commercial and labour affairs	78479994	69387217	75063988	0	31683887	0	0	0	254615086
Agriculture, forestry, fishing and hunting	1721882575	4536335807	2326485115	4450368271	3929886157	3659397359	6179639695	26803094978	
Fuel and energy	0	0	0	0	88900431	0	0	0	88900431
Mining, manufacturing and construction	0	9666142	8040600	0	0	0	0	0	17706742
Transport	5155705278	2080019268	7694901138	10345750136	5434442326	31254668686	5872277077	39708562091	
Communication	0	0	16636259	0	0	0	0	0	16636259
Other industries	75030940	326940722	47489413	709462432	227894276	517388772	650098216	2554304770	
R Economic affairs	10405472	0	41882407	72751967	0	0	59095855	184135700	
Economic affairs n.e.c.	307023923	0	41111021	0	0	0	0	0	348134943
05 Environmental protection	867286377	0	897584031	505801255	606027949	0	0	2876899611	
Waste water management	0	0	0	5920287	0	0	0	0	59204287
Pollution abatement	0	0	505801255	0	0	0	0	0	505801255
Protection of biodiversity and landscape	118887235	0	485351241	0	216083148	0	0	0	820321624
R Environmental protection	30412078	0	225194691	0	0	0	0	0	255606769
Environmental protection n.e.c.	717987064	0	187038098	0	330740514	0	0	0	1235765676
06 Accommodation and community facilities	9323663747	646799960	2710473107	2813786280	360386146	0	148846071	20887438311	
Housing development	0	0	921274956	103123828	308402044	0	431137608	1763938436	
Community development	62760416	0	0	0	0	0	0	0	62760416
Water supply	1603184696	297337583	1789198151	2762462452	0	1057708463	10220554061		
R Housing and community amenities	1180665082	349462377	0	0	533004386	0	0	0	2063131845
Housing and community amenities n.e.c.	6477053554	0	0	0	0	0	0	0	6477053554

Function Wise Expenditure Of Provincial Governments

FY 2020/021

Function	Province No 1	Madesh Pradesh	Bagmati Pradesh	Gandaki Pradesh	Lumbini Pradesh	Karnali Pradesh	Sudur Paschim Pradesh	Grand Total	Province Name
									FY 2020/021
07 Health	1451328715	1826766119	957646119	1134535023	898210183	1291188010	2074076930	9633751098	
07.1 Medical products, appliances and equipment	33896643	655052431	0	0	0	0	0	0	688949074
07.2 Out-patient services	0	0	0	0	0	9411791	0	0	9411791
07.3 Hospital services	707169050	861327746	431503810	0	0	22576463	0	0	2022577068
07.4 Public health services	561679977	245994634	526142309	1134535023	0	521583550	2018692913	5008628406	
07.5 R Health	0	0	0	0	0	3596652520	55384017	415036537	
07.6 Health n.e.c.	148583045	64391308	0	0	0	886798392	387375478	0	1489148222
08 Entertainment, culture and religion	361819716	0	5134993	14311913	63896250	10961671	0	1031224543	
08.1 Recreational and sporting services	47792449	0	5134993	0	30633695	0	0	0	83561137
08.2 Cultural services	0	0	0	0	0	10961671	0	0	10961671
08.3 Broadcasting and publishing services	295629953	0	0	0	0	0	0	0	295629953
08.5 R Recreation, culture and religion	1500000	0	0	0	0	0	0	0	1500000
08.6 Recreation, culture and religion n.e.c.	16897314	0	0	14311913	608362555	0	0	0	639571782
09 Education	193105424	222708134	454755261	1188751613	663620398	149451628	1963289308	4835681765	
09.4 Tertiary education	46000000	0	33441440	0	0	0	0	0	79441440
09.5 Education not definable by level	0	0	0	7873728	0	35541751	0	0	43415479
09.6 Subsidiary services to education	72000	0	0	988656159	0	113909877	1883152494	2985790530	
09.7 R Education	11806427	210504290	0	71374542	0	0	80136815	373822073	
09.8 Education n.e.c.	135226997	12203844	421313821	120847184	663620398	0	0	0	1353212243
10 Social Securities	14032180	1127758722	0	2874861	191187822	5329117515	4561347	669532447	
10.1 Sickness and disability	0	0	0	0	0	0	0	0	0
10.2 Old age	497200	0	0	0	0	0	0	0	497200
10.3 Survivors	0	0	0	0	0	0	0	0	0
10.4 Family and children	441302	0	0	0	0	0	0	0	441302
10.5 Unemployment	0	0	0	2874861	119169716	4941984036	4561347	5068589960	
10.6 Housing	0	0	0	0	19320056	387133479	0	406453535	
10.7 Social exclusion n.e.c.	3019500	0	0	0	0	0	0	0	3019500
10.9 Social protection n.e.c.	10074178	1127758722	0	0	52698050	0	0	0	1190530950
Grand Total	27951260798	22545803221	34194841501	25623418583	32103042134	22112454748	22968274263	187499095248	

Data Source: Financial Statements of respective Provincial Governments

Statement of Receipts and Payment of Local Governments

F.Y 2020/21

S.N	Province	District	Local Government	Internal Revenue	Divisible Revenue	Fiscal Transfer	Total Received	Budget			Expenditure			Total		
								Central Gov.	Province Gov.	Capital	Financing	Total	Recurrent	Capital	Financing	
1	Province 1	Taplejung	Phungling Municipality	76449825	71565507	49264077	22270000	662346509	386501844	261441914	0	646943756	34104086	245140315	586181402	
2	Province 1	Taplejung	Aaihra Triveni Rural Municipality	106200745	45203777	310789456	17110000	47926902	267926902	0	49977049	217050147	0	133350816	0	586181402
3	Province 1	Taplejung	Phakding Rural Municipality	54781448	69415066	297072620	17160000	43842135	3096239310	152323757	0	469653067	24075058	129915379	0	36630437
4	Province 1	Taplejung	Milkwakhola Rural Municipality	19888000	52000000	22838810	16120000	316498810	207306770	110145790	0	317482560	163487105	85861091	0	249307196
5	Province 1	Taplejung	Meiringdeng Rural Municipality	43343354	562659260	303446260	17125000	416573874	265189594	161568194	0	428747788	235825994	151882811	0	387758705
6	Province 1	Taplejung	Nauvakhola Rural Municipality	17314871	27676512	27676512	17613000	3455621228	17608754	366220500	18161976	0	366220500	130608480	0	367615046
7	Province 1	Taplejung	Pathibhara Yanguwar Rural Municipality	73549053	47620373	296281233	17069390	434533050	27368950	21025670	0	483961444	233994338	133679554	0	367614942
8	Province 1	Taplejung	Salingwa Rural Municipality	3731620	48544388	287083899	11873102	395233015	308631501	120183019	0	428184520	244684538	96613377	0	34287915
9	Province 1	Taplejung	Sirangha Rural Municipality	43970463	64589422	3605083610	17132000	475775406	349961890	168565000	0	51826690	298377844	125641127	0	424918971
10	Province 1	Panchitbar	Kidum Municipality	49041884	52028791	18197250	85253519	801951508	6310931509	0	6310931509	6310931509	117540376	0	748627373	
11	Province 1	Panchitbar	Kummayak Rural Municipality	38692159	52078194	26626966	18882000	375943319	297377400	115481000	0	412685400	236187321	6485158	0	30103891
12	Province 1	Panchitbar	Tumvayak Rural Municipality	16288719	48168173	230778306	13433033	308070231	276762630	21600037	0	362029630	21600037	73144857	0	28944894
13	Province 1	Panchitbar	Faleing Rural Municipality	11456269	68981559	373644136	26392121	480875445	280887559	185977000	0	53283783	281256870	180703315	0	461989185
14	Province 1	Panchitbar	Phalgunaranad Rural Municipality	107816255	65586363	360941879	257680000	549856367	440488767	163921402	0	604561679	251826544	125641127	0	485622623
15	Province 1	Panchitbar	Miliangwa Rural Municipality	44348333	68880786	424611578	22780000	56020698	298673241	298344119	0	592517660	252610962	229566344	0	48766168
16	Province 1	Panchitbar	Yangwarka Rural Municipality	32778919	65297988	273207580	18501033	389785470	309820545	133687129	0	522617644	2421027375	98074373	0	339101748
17	Province 1	Panchitbar	Hilhang Rural Municipality	16288719	40462533	32478666	18363200	48309344	36453000	145477665	0	52452085	21402375	0	43435864	
18	Province 1	Iam	Ilam Municipality	260877105	120954773	523238991	3643000	984897869	465149070	541286002	0	1004927072	422133667	461238987	0	883392664
19	Province 1	Iam	Deumal Municipality	103418156	90053385	458673810	22194000	67166300	67166300	446295810	0	372525000	372525000	0	390018409	
20	Province 1	Iam	Mai Municipality	70860866	92458434	383515080	18332000	564423600	303460005	290564000	0	593964005	257426983	2038351573	0	465778556
21	Province 1	Iam	Shuryodaya Municipality	284108012	52081988	542195974	10020000	65109653	6102000	1271466356	0	1271466356	471776020	158607777	0	402497664
22	Province 1	Iam	chulachuli Rural Municipality	406331730	66646730	275601276	17662000	403336881	27662000	16801057	0	44650066	244741587	142034318	0	386775725
23	Province 1	Iam	phakphokthum Rural Municipality	73211064	62537479	358745254	18286000	509757083	325856001	145203099	0	470798600	20014325	4687530	0	27049855
24	Province 1	Iam	malgokhna Rural Municipality	10340644	56498120	343823350	18178000	52184096	298184096	223491721	0	522675617	19038776	0	19261431	
25	Province 1	Iam	Mangseburga Rural Municipality	63129787	61409788	20989000	20989000	522887339	428487867	124808539	0	448087273	240872733	15532929	0	35562289
26	Province 1	Iam	Rong Rural Municipality	74743763	588853074	302861080	20728000	453623626	453623626	20728000	0	493897397	2171837897	217156138	0	381483637
27	Province 1	Iam	Sandakpur Rural Municipality	53267830	55329197	285811080	21415000	385523827	385523827	158794063	0	417817518	228783270	137975513	0	366758783
28	Province 1	Iam	KHANDIWAR Municipality	15227588	15227588	48681684	17863200	52766000	52766000	136371200	0	12769000	303020164	253055735	0	304305453
29	Province 1	Iam	CHAINPUR Municipality	88447743	76211425	443844226	19288220	627791614	627791614	176869610	0	17160631	202029469	155419450	0	24037054
30	Province 1	Iam	DHARMADEVI Municipality	132229094	64537047	30620310	19272000	522813261	358945605	197726311	0	557671817	273620276	135220123	0	403882289
31	Province 1	Iam	PANCHKHAPAN Municipality	32221586	58639380	302861080	20728000	453623626	26703480	183930631	0	488443130	228442761	168084361	0	396527122
32	Province 1	Iam	MADI Municipality	53267830	55329197	285811080	21415000	453623626	453623626	19154770	0	471776020	167154770	113394814	0	330310500
33	Province 1	Iam	CHICHI A Rural Municipality	52045895	32074143	194602530	184561000	438436881	297177448	16801200	0	304050150	137563555	11274988	0	305305453
34	Province 1	Iam	BHOTIKHOLA Rural Municipality	38198921	44289455	176167540	18561000	431721391	193720225	101081705	0	29253730	157395160	83071544	0	24037054
35	Province 1	Iam	MAKALU Rural Municipality	84650878	72221761	26763000	19007000	443342639	272356137	187231750	0	455675887	202829606	125555156	0	32336462
36	Province 1	Iam	SABHAIPOKHARI Rural Municipality	112462062	46026589	26285000	25285000	428994651	23183056	18139000	0	46366326	228526057	177970371	0	34279733
37	Province 1	Iam	SILUCHONG Rural Municipality	55702576	55702576	280425567	280425567	352622052	282529887	188837444	0	417604090	237378806	179734147	0	31218327
38	Province 1	Iam	NYANGLING Municipality	8100000	7500000	32489828	26100000	434098828	26100000	478014090	0	403860832	220071073	159891986	0	38013059
39	Province 1	Iam	LALIGURANS Municipality	73191279	52352731	292426477	19824756	438423243	438423243	142123187	0	498694630	220071073	157395160	0	404980833
40	Province 1	Iam	Sankhikhuwasaya	9986651	64288004	431724520	19766000	61386000	61386000	1433749319	0	65008295	26282089	126202985	0	349580837
41	Province 1	Iam	Terhatum	20306739	544229686	272943559	14317440	361937464	361937464	10292000	0	422965345	253896773	9288450	0	34727323
42	Province 1	Iam	Terhatum	43363652	56403087	454147100	17577000	588788819	365565739	19413000	0	426860040	252860040	77561347	0	330433486
43	Province 1	Iam	Terhatum	26050000	26050000	32489828	26100000	434098828	26100000	536532240	0	523914552	298412383	105052110	0	261663858
44	Province 1	Iam	Dhankuta	54267641	54267641	304268320	304268320	304268320	21189000	42206970	0	471544458	20300000	149159329	0	37458728
45	Province 1	Iam	Dhankuta	54847673	54847673	301637177	19512000	301637177	19512000	330347150	0	448325750	273825249	94456889	0	366318148
46	Province 1	Iam	Dhankuta	40351446	72233207	447332075	21721000	505242938	505242938	17721000	0	650862209	198562209	159886283	0	562205176
47	Province 1	Iam	Terhatum	52046580	55712597	305623533	19413000	432995659	365565739	21719000	0	44837790	222965105	119802585	0	51942377
48	Province 1	Iam	Terhatum	59910687	61570320	20425567	17580000	434098828	365565739	21719000	0	523914552	298412383	105052110	0	404497593
49	Province 1	Iam	Dhankuta	42367641	42367641	304268320	304268320	304268320	21189000	42206970	0	471544458	20300000	149159329	0	37458728
50	Province 1	Iam	Dhankuta	54847673	54847673	301637177	19512000	301637177	19512000	330347150	0	448325750	273825249	94456889	0	366318148
51	Province 1	Iam	Bhopur	49750493	82223229	46630850	20972000	627556592	297307227	17870000	0	44837790	222965105	15987183	0	51942377
52	Province 1	Iam	Bhopur	807142126	59531950	326565443	20526000	487156519	20526000	21189000	0	47656813	233398626	124095764	0	357485590
53	Province 1	Iam	Bhopur	4604250	61684730	301011350	19226000	386626330	286070830	135449650	0	404504080	22504627	10803742	0	325808270
54	Province 1	Iam	Bhopur	44671432</												

S.N	Province	District	Local Government	Budget			Expenditure			Total	
				Internal Revenue	Divisible Revenue	Fiscal Transfer	Total Received	Recurrent	Capital		
57	Province 1	Bhajpur	RAMPRAJASADRAL Rural Municipality	617251205	339018229	16986300	479212917	289728560	193392243	483120803	1212383094
58	Province 1	Bhajpur	SALPASILOCHO Rural Municipality	19343986	51503011	263268810	28551000	3626868816	107635380	0	340389129
59	Province 1	Bhajpur	HATUMAGADI Rural Municipality	97331077	61568891	290831390	20156000	470381408	331604045	0	307428173
60	Province 1	Khotang	Dikti Rupakot Mahuwagedhi Municipality	10966034	82349562	455384019	19773000	672467169	900159021	0	346675559
61	Province 1	Khotang	halasutwabhang Municipality	552862246	122711619	676682573	45355680	552862246	376429104	0	806757956
62	Province 1	Khotang	aaseulukharka Rural Municipality	23200356	53122301	286468516	15163300	377984474	239289314	2080667678	50000000
63	Province 1	Khotang	kopalgadi Rural Municipality	13645000	5945600	274978423	27429000	369896023	245653850	149711133	0
64	Province 1	Khotang	kholehang Rural Municipality	4021287	12021000	364057994	20921000	493562912	324216823	0	307924243
65	Province 1	Khotang	Janlethunga Rural Municipality	5668455	5315305	284414200	20429000	373964960	262484120	126922900	0
66	Province 1	Khotang	Dipring Chuchumma Rural Municipality	26133241	62795658	363188142	20418000	472538941	26294000	237541693	0
67	Province 1	Khotang	baharapokhari Rural Municipality	7039207	49422177	230686795	20950000	371411180	261774899	123209000	0
68	Province 1	Khotang	sawla Besa Rural Municipality	31284821	47597151	286305954	25302708	39051053	36289521	204815915	107569197
69	Province 1	Khotang	solanki Rural Municipality	10585924	4285910	237167700	24394000	315015595	148483810	147362060	16346035
70	Province 1	Soulkhumbu	solanki kundu Rural Municipality	39424934	88978288	448350350	22125000	181840727	247488633	0	328452636
71	Province 1	Soulkhumbu	khumbu pasanglhamu Rural Municipality	30292298	78644226	19080270	190823000	18128380	18128380	0	373041931
72	Province 1	Soulkhumbu	mataya audhosh Rural Municipality	2204420	45276000	251806080	17250000	3368626140	17686400	188144000	12727787
73	Province 1	Soulkhumbu	duhdaukausia Rural Municipality	242124284	58874851	37647851	17145000	477591986	321575795	167824592	138263632
74	Province 1	Soulkhumbu	Nechasalyan Rural Municipality	486553725	41097631	306005759	29405010	425162125	230567810	243831473	0
75	Province 1	Soulkhumbu	mahaikulung Rural Municipality	168406761	2138561	18630000	21042000	310420588	135356000	33524583	10667771
76	Province 1	Soulkhumbu	likhu pike Rural Municipality	3452711	232349394	173858080	17100000	175781805	18710000	249680556	127640470
77	Province 1	Soulkhumbu	solang Rural Municipality	31431764	41349010	226893540	15628000	315402315	190985540	137396805	32236534
78	Province 1	Okhaldhunga	Stidhi Charan Municipality	7663322	57607004	46461000	26461000	453444566	214666130	368612515	12727787
79	Province 1	Okhaldhunga	khidemba Rural Municipality	8662021	54617831	198601141	198601141	451894684	266030730	52413914	138263632
80	Province 1	Okhaldhunga	champadevi Rural Municipality	6724942	66938164	29679836	29679836	397793081	180387214	423824960	211337487
81	Province 1	Okhaldhunga	chinsugadi Rural Municipality	32621715	50844145	283119105	18765000	38598425	106581415	0	157515248
82	Province 1	Okhaldhunga	manebehangyang Rural Municipality	6406056	63984572	347240181	19593000	494886809	308605732	105126616	128700771
83	Province 1	Okhaldhunga	lokung Rural Municipality	7663322	54617831	282706338	282706338	41100000	303826864	43226759	107569170
84	Province 1	Okhaldhunga	tamil Rural Municipality	71312491	47463869	19860080	19860080	356864441	213471000	52413914	431297394
85	Province 1	Okhaldhunga	sunkoshi Rural Municipality	80371704	559591145	343550008	20936000	504452857	305487888	2128422662	0
86	Province 1	Udayapur	kaaari Municipality	808685577	144163420	506162929	209863733	571949022	521504891	309083590	0
87	Province 1	Udayapur	chraudangdhi Municipality	46862081	116754081	524546172	18107000	708714009	147230000	808714009	227233190
88	Province 1	Udayapur	tryuga Municipality	932552592	185771052	710401165	36895865	102520786	754688137	323934183	107569170
89	Province 1	Udayapur	bekta Municipality	53897866	107719156	429456402	37020350	628163734	453086096	275626161	209702375
90	Province 1	Udayapur	udayengudi Rural Municipality	79070733	89246129	385150699	21497000	585062321	327819129	617018243	291046396
91	Province 1	Udayapur	tamil Rural Municipality	44935000	215030129	161565000	21023000	565038667	307230020	54688190	137630005
92	Province 1	Udayapur	raitalam Rural Municipality	31752454	71386848	3865168472	21210000	519359774	341651670	170371929	173938138
93	Province 1	Udayapur	sunekoshi Rural Municipality	51965249	52428778	224651832	19599000	3848942859	22376800	159430980	0
94	Province 1	Jhapa	Ajurdandha Municipality	14327982	56490796	504175620	18028000	4705203672	27237000	927520327	1500000
95	Province 1	Jhapa	Mechinagar Municipality	143281454	104254648	44608367	14824000	4705203672	28986000	695321540	87871788
96	Province 1	Jhapa	Gaurijung Municipality	201878779	125541722	17717000	8847142774	565106531	0	10284124774	
97	Province 1	Jhapa	Damak Municipality	2304046229	225632082	737863384	38881380	1232345475	302620950	882828052	0
98	Province 1	Jhapa	Biraikot Municipality	2028463677	14132454	18070000	1025202430	519359774	14616370	170371929	173938138
99	Province 1	Jhapa	Gauradaha Rural Municipality	25934711	144961144	50039472	21312000	811852399	473009272	830702072	10402971
100	Province 1	Jhapa	baradarsi Rural Municipality	414622761	222751535	44608367	14824000	4705203672	28986000	83360873	227360247
101	Province 1	Jhapa	Shivashatasi Municipality	99331028	143361923	586488873	17719000	84672824	463086043	363640863	0
102	Province 1	Jhapa	Kachankawa Rural Municipality	14619319	91369388	346429743	15872000	815187192	882828052	170371929	173938138
103	Province 1	Jhapa	Thame Rural Municipality	12132844	90614757	462574672	15046677	43344931	337847405	147182828	0
104	Province 1	Jhapa	Chaudhara Rural Municipality	25934711	144961144	50039472	21312000	927520327	428039616	307086008	0
105	Province 1	Jhapa	Jhapa Rural Municipality	143281454	104254648	44608367	14824000	4705203672	28986000	83360873	227360247
106	Province 1	Jhapa	baradarshi Rural Municipality	114717145	143361923	586488873	17719000	84672824	463086043	363640863	0
107	Province 1	Jhapa	Buddhishanti Rural Municipality	76163949	94522200	354686823	17386000	542752961	393677508	221525123	0
108	Province 1	Jhapa	Haldibari Rural Municipality	20383956	71367323	17267548	127040245	247182828	254387420	16453352	0
109	Province 1	Morang	Biratnagar Metropolitan	754849036	57495154	104981055	51623000	2494574475	17452124	4025460318	106250657
110	Province 1	Morang	Unjha Rural Municipality	15789126	104781146	544656219	18230000	892301737	392193393	912068661	352984042
111	Province 1	Morang	Shanshahare Municipality	130149097	123317138	514566000	22756000	795788225	445191962	357130411	0
112	Province 1	Morang	Belbari Municipality	2017475390	196604720	512803478	18683991	928577570	538560270	508783485	0

Government of Nepal
Ministry of Finance
Financial Comptroller General Office, Kathmandu
Statement of Receipt and Payment of Local Governments

F.Y 2020/21

S.N	Province	District	Local Government	Internal Revenue	Divisible Revenue	Fiscal Transfer	Central Gov.	Province Gov.	Total Received	Budget			Expenditure			Total		
										Capital	Financing	Total	Recurrent	Capital	Financing			
113	Province 1	Morang	Rangeli Municipality	1919856966	143822331	50465941	1372740949	1372740949	21069709	886615194	121526	72376312	346880308	462501630	805981938	222408632	0	
114	Province 1	Morang	Ratuwan Rural Municipality	221929451	147516152	432742862	109175782	38938566	20145000	763012450	385004540	407932265	793696705	315775107	249134278	593142611	593142626	
115	Province 1	Morang	Lejang Municipality	3038227	308724227	380526563	1346708937	15923000	0	793696705	295735342	295735342	222408632	0	564909385	0	564909385	
116	Province 1	Morang	Sunwarhi Municipality	122838862	479056944	10420304	64203096	21875000	1346708939	645540150	751163953	892926439	0	164405092	55722221	561584059	0	
117	Province 1	Morang	Sundar Harachhi Municipality	942026525	209403950	303437540	193422000	521012079	253008325	251278025	0	50346250	220412157	174025780	0	394437735	111876280	
118	Province 1	Morang	Katahan Rural Municipality	348920488	34186810	17485000	667502528	421521702	311043840	736565442	0	736565442	343462620	226408304	0	568824564	0	
119	Province 1	Morang	Kanepotheni Rural Municipality	20900044	85279381	19896000	740986812	377910805	385324250	0	763250565	298986006	193524790	0	492521596	0	492521596	
120	Province 1	Morang	Kerabani Rural Municipality	121	120	83751588	837515780	356938180	195150000	517868464	211423033	31068533	0	522108614	255886620	56833309	0	405689729
121	Province 1	Morang	Ganmiti Rural Municipality	828736765	828736765	89974979	325611810	386733433	19378000	680331149	306717654	0	687671787	267680357	170185288	0	437876185	
122	Province 1	Morang	Jahadaa Rural Municipality	230760006	83465333	356730810	421691810	198250000	672373432	370989322	0	698066322	323665597	243345416	0	567010131	0	
123	Province 1	Morang	Dhangpathan Rural Municipality	154236050	167380040	160903640	7064982950	1900000	7064982950	3073007	667123026	23125983	0	667123026	26849209	134693890	0	
124	Province 1	Morang	Budiganga Rural Municipality	124	123	99461338	414664275	8168604770	1018893132	1083975000	182736175	102485328	846685672	29477000	1905621000	814310792	490566404	
125	Province 1	Sunsari	Mitilaura Rural Municipality	125	124	389918666	343121453	863480250	267880000	163321369	1024748328	649894847	677117840	0	132697732	488340881	313282113	0
126	Province 1	Sunsari	Iltai Sub-metropolitan	126	125	Dharaan Sub-metropolitan	185684707	107190135	457265792	205696000	770783634	471230808	3525214857	0	806450123	270483941	669195539	0
127	Province 1	Sunsari	Inhawa Municipality	127	126	Inhawa Municipality	183591768	884121303	447437080	205686000	745890228	404475642	544038664	0	348805609	348805609	338608410	0
128	Province 1	Sunsari	Dunwahi Municipality	128	127	Baraha Municipality	227914057	1415212403	6472192070	205689000	104475642	476821571	0	102068563	488050670	194470405	0	
129	Province 1	Sunsari	Baraha Municipality	129	128	Ramdhuni Municipality	99461338	960237644	22609250	205690307	384238926	295577446	0	683816372	303624392	49817297	0	
130	Province 1	Sunsari	Koshi Rural Municipality	130	129	99461338	22529517	941656867	339286686	194834535	309167357	19863223	0	50879380	50879380	161533056	0	
131	Province 1	Sunsari	Koshi Rural Municipality	131	130	Gadhi Rural Municipality	142570102	732891493	48116270	205690000	527031680	242574130	595654242	0	217719575	50879380	464112144	0
132	Province 1	Sunsari	Dewongra Rural Municipality	132	131	Deungwa Rural Municipality	141341078	66614923	351471810	1938700	580814812	2829520	311651618	0	594864428	202566541	203350302	0
133	Province 1	Sunsari	Barju Rural Municipality	133	132	Khadak Municipality	653231937	77780757	307067845	19333000	469413540	344228932	131193858	0	475423790	274430781	81391414	0
134	Province 1	Sunsari	Bhokraha Rural Municipality	134	133	54382073	84015419	288404922	9388859	426084001	426084001	488729555	0	230056670	179544668	0	355822196	
135	Province 1	Sunsari	Hainiggar Rural Municipality	135	134	KANCHANIRUP Municipality	641817106	804773883	48116270	205690000	543953361	266686665	280297980	0	543606625	22029399	421423038	0
136	Province 1	Sunsari	Hainiggar Rural Municipality	136	135	khadak Municipality	20479224	106478883	48116270	205690000	509129378	72424278	131681766	0	585666444	572286511	88818355	0
137	Province 1	Sunsari	Shambhunath Municipality	137	136	sapakechhi Municipality	205622000	82453937	48298770	205622000	415806851	291388957	0	70795709	359384417	214309371	0	
138	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	138	137	Agusairai Krishnasabaran Rural Municipality	207600000	302760000	424735755	205600000	451482369	262843866	345869843	0	17142783	17142783	0	583230742
139	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	139	138	shambhunath Municipality	207600000	302760000	424735755	205600000	451482369	262843866	345869843	0	17142783	17142783	0	472431304
140	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	140	139	Agusairai Krishnasabaran Rural Municipality	207600000	302760000	424735755	205600000	451482369	262843866	345869843	0	17142783	17142783	0	365222977
141	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	141	140	Agusairai Krishnasabaran Rural Municipality	169394627	781164285	301424081	205680000	661569939	432672426	308155994	0	742650542	225056205	544670733	0
142	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	142	141	Agusairai Krishnasabaran Rural Municipality	187748856	87015288	52238270	205683000	818081414	279132716	0	847658986	441526362	180582255	0	
143	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	143	142	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
144	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	144	143	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
145	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	145	144	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
146	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	146	145	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
147	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	147	146	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
148	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	148	147	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
149	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	149	148	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
150	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	150	149	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
151	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	151	150	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
152	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	152	151	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
153	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	153	152	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
154	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	154	153	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
155	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	155	154	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
156	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	156	155	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
157	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	157	156	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
158	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	158	157	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
159	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	159	158	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	289338633	130116747	0
160	Province 1	Sunsari	Agusairai Krishnasabaran Rural Municipality	160	159	Agusairai Krishnasabaran Rural Municipality	207600000	31370335	353457540	205686000	497107767	337467747	253075291	0	590563258	2893386		

Financial Comptroller and Payment of Local Governments
Statement of Receipt and Payment of Local Governments

FY 2020/21

S.N.	Province	District	Local Government	Internal Revenue		Divisible Revenue		Fiscal Transfer		Budget		Expenditure		Total	
				Revenue	Central Gov.	Province Gov.	Total Received	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	
169	Madhesh	Siraha	Bishnumur Rural Municipality	12975297	48867624	217400664	19947000	299194585	24166246	134470754	0	376930000	173056942	103746131	276812073
170	Madhesh	Siraha	Bhagwanpur Rural Municipality	155010105	45461000	218810174	19851000	459332189	237622177	229580000	0	461612177	168803803	105635647	27243945
171	Madhesh	Siraha	Iamkumpur Rural Municipality	136012000	56339453	288758530	20154000	501323803	278106668	248302222	0	52408990	231428994	205842249	432722143
172	Madhesh	Siraha	Rakhuwananarkarkot Rural Municipality	14812886	42445017	251024157	19860000	322278802	184818893	154418847	0	344744559	127474858	0	4381893705
173	Madhesh	Dhanusha	Jankukotcham Sub-metropolitan	4838208	251024157	98847586	1788468000	1788468000	11456556	6037937309	0	1713302593	85545293	40427534	125073226
174	Madhesh	Dhanusha	Kamla Municipality	18288196	81953604	287905334	17378000	579825134	30738492	324304403	0	61632895	241186272	220768294	0
175	Madhesh	Dhanusha	Chhreshwomad Municipality	90151688	83289098	335117604	11305000	519863391	309316524	271843035	0	581159559	259979882	215713437	0
176	Madhesh	Dhanusha	Ganeshthan Charnath Municipality	12217657	12140400	183844000	183844000	517751589	349376664	268016000	0	524465069	2113685048	476583119	4620100253
177	Madhesh	Dhanusha	Dhanusadham Municipality	19028903	92783384	368507207	18652000	659833304	3948241140	712283756	0	225392048	266617976	0	4920100253
178	Madhesh	Dhanusha	Nagarao Municipality	179817925	692835215	2820945450	15319000	5662868680	291889566	279018810	0	570917876	21741812	143366502	0
179	Madhesh	Dhanusha	Mithila Municipality	208496257	10506163	364248910	208496257	713818230	5044848700	4327104925	0	78429144	350461654	293048279	0
180	Madhesh	Dhanusha	Bidena Municipality	88585964	66565926	34072810	12133000	5044848700	6656228080	265082400	0	566228080	42854131	187286116	452820247
181	Madhesh	Dhanusha	Sanidhar Municipality	104943040	88117193	367787540	17085000	577630773	372734120	225720000	0	598454120	301316500	138365255	485001761
182	Madhesh	Dhanusha	Sabala Municipality	34987684	98394666	400580414	20855000	886905773	354601140	481847000	0	83648140	300160673	313194593	613360666
183	Madhesh	Dhanusha	Hanspur Municipality	35397788	83000000	341095450	10282000	578855381	0	874507277	77442263	365715815	0	463178778	
184	Madhesh	Dhanusha	Amaru Rural Municipality	182897500	456326552	22289350	182897500	456326552	2289350	2289350	0	456326552	17375379	15653528	32148907
185	Madhesh	Dhanusha	Jankankandini Rural Municipality	154371394	43788123	235627000	11651000	445737517	28896266	183973168	0	472879434	194106263	111930998	306037261
186	Madhesh	Dhanusha	Dharauli Rural Municipality	92850000	51653407	228097936	18485000	221354540	194420000	0	45771450	185409860	134119691	0	
187	Madhesh	Dhanusha	Baleshwor Rural Municipality	127942534	520280225	24502208	18941000	443191027	249526660	246341000	0	498760660	188114226	119582591	0
188	Madhesh	Dhanusha	Mithila Bihari Municipality	157523000	633751800	256717810	17655000	534652937	232862882	226204560	0	550824810	267122248	143407215	410529463
189	Madhesh	Dhanusha	Mukhipatni Rural Municipality	15897788	51584856	23357874	12878874	371814937	262204560	185630000	0	474834650	188463381	24328312	0
190	Madhesh	Dhanusha	Taximhi Rural Municipality	83341629	52300802	267056430	17622000	420394862	288894605	147410405	0	43285610	252677833	127349354	0
191	Madhesh	Dhanusha	Gauishla Municipality	280349588	72093600	483137593	19893600	908095381	434973714	429983096	0	86479810	289034937	263838111	0
192	Madhesh	Dhanusha	Jardibpur Municipality	195164222	907442022	209736320	19893600	578928772	459530350	439463530	0	898775659	405948292	355162524	316520671
193	Madhesh	Dhanusha	Baridbasi Municipality	195164222	907442022	209736320	19893600	578928772	459530350	439463530	0	1562116043	40439807	413506213	617906020
194	Madhesh	Dhanusha	Balawa Municipality	52485442	362295268	23245270	20324000	562307388	355474233	298825666	0	655293699	301137759	18873670	488011429
195	Madhesh	Dhanusha	Bhinghata Municipality	83341629	363365450	20576000	20576000	578748819	288894605	147410405	0	43285610	252677833	127349354	0
196	Madhesh	Dhanusha	Maithani Municipality	174378988	77256988	125814613	483137593	908095381	434973714	429983096	0	86479810	289034937	263838111	0
197	Madhesh	Dhanusha	Manara Shisawa Municipality	101530309	87903941	381123560	20540000	59197810	385364631	249658000	0	633462831	333461888	0	5384413919
198	Madhesh	Dhanusha	Rangopalpur Municipality	88088936	66442735	300587989	20161000	475780670	268197080	221933665	0	490150455	211880904	17639758	388210862
199	Madhesh	Dhanusha	Ioharpatti Municipality	135608296	793965268	362479206	20368000	574978378	370762517	20368000	0	616413910	245780983	202006663	472887279
200	Madhesh	Dhanusha	Ekilara Rural Municipality	18545616	64932816	27638270	20151000	547376057	27595270	350631417	0	630156687	237488604	251986185	0
201	Madhesh	Dhanusha	Aaurahi Municipality	147777442	68471837	363365450	20160000	51320341	281677818	257874240	0	539867596	20725211	175470942	0
202	Madhesh	Dhanusha	Pipara Rural Municipality	144952892	70852526	31510218	20154000	400657539	355177554	0	755825093	272562629	157216104	0	
203	Madhesh	Dhanusha	Gedala Municipality	105269733	86022620	20474000	20154000	637195489	413680540	235300027	0	648960567	376672205	212540247	0
204	Madhesh	Dhanusha	Barahdawa Municipality	205610617	63437569	231855270	20159000	521040007	284328620	248710000	0	540826323	473712301	213537439	0
205	Madhesh	Dhanusha	Sonamai Rural Municipality	88374706	88418956	344870206	20154000	408816057	268847000	0	60765057	327091082	146205197	0	
206	Madhesh	Dhanusha	Iswarpur Municipality	429178474	567812629	474386540	12772000	104263348	52984680	567187059	0	10817739	339443364	202829301	0
207	Madhesh	Sairali	Bagmati Municipality	124148341	83647587	349737254	20337000	551201818	400657539	375925099	0	449498468	311393000	18992111	501292210
208	Madhesh	Sairali	Lahandi Municipality	105269733	86022620	425687540	20250000	637195489	413680540	235300027	0	648960567	376672205	212540247	0
209	Madhesh	Sairali	Haripura Municipality	206014065	119975208	477957540	20154000	636516997	403826323	473712301	0	101396133	42779490	213537439	0
210	Madhesh	Sairali	Haripan Municipality	23243448	80742503	306110540	20379000	408816057	268847000	0	60765057	202500660	204817257	0	
211	Madhesh	Sairali	Kaidena Rural Municipality	50373345	68813344	335498090	20321000	473207500	52984680	567187059	0	113963166	2333282770	339443364	0
212	Madhesh	Sairali	Malangra Municipality	28088426	87019110	386199496	18539000	519846482	388777565	153832840	0	54570405	345470405	348474286	0
213	Madhesh	Sairali	Chakraghata Rural Municipality	194585452	128611498	487861717	13704491	524292772	501098306	576694195	0	51212166	197862281	191546270	0
214	Madhesh	Sairali	Chandragadgar Rural Municipality	21830144	70404363	271821810	12169000	52703317	565846300	328964400	0	58647810	164020796	137488671	0
220	Madhesh	Sairali	Dhankuta Rural Municipality	80889606	593566866	20724000	19864000	367411292	202073600	183751741	0	388654541	139859841	12688091	0
221	Madhesh	Sairali	Paro Rural Municipality	74124545	51700000	193321270	19853000	537347173	36207940	866069045	0	44318174	204817257	204269670	0
222	Madhesh	Sairali	Basantnagar Rural Municipality	148085450	60248650	225578854	18690000	454863396	208734194	237198866	0	47187555	17761056	178828686	0
223	Madhesh	Sairali	Brahmapuri Rural Municipality	6671353	62571464	28952080	18169000	367479868	22373634	183194766	0	409680400	213266571	178828686	0
224	Madhesh	Sairali	Ramnagar Rural Municipality	78830257	79813320	246289270	20168000	424799847	242165537	173972000	0	416165537	190736077	124253054	0

Government of Nepal
Ministry of Finance
Financial Comptroller General Office, Kathmandu
Statement of Receipt and Payment of Local Governments

F.Y 2020/21

S.N	Province	District	Local Government	Internal Revenue	Divisible Revenue	Fiscal Transfer	Central Gov.	Province Gov.	Total Received	Budget			Expenditure			Total		
										Capital	Financing	Total	Capital	Financing	Total			
225	Madhesh	Sailali	Bishnu Rural Municipality	38079104	56182691	225718410	11959000	331939205	129765606	129765606	191987686	181104533	0	135733007	0	271328162		
226	Madhesh	Rautahat	Ishath Municipality	10667066	871750650	313967650	20369000	432636317	292786402	451100656	451100656	242965626	183541731	0	3765334	0	42749555	
227	Madhesh	Rautahat	Katharya Municipality	30011854	7245252	347987540	20369000	471100656	271948562	218079544	49028510	49028510	183541731	0	483841230	0	426744946	
228	Madhesh	Rautahat	Gadina Municipality	865659866	75182879	324642348	20371000	507250113	431512350	203540718	545363068	545363068	288887096	19354134	0	483841230	0	426744946
229	Madhesh	Rautahat	Gurja Municipality	154503267	8339118	419262350	20526000	678372793	444523232	249284882	385665763	692871515	692871515	226876719	0	62052482	0	475778034
230	Madhesh	Rautahat	Gaur Municipality	129355037	97042869	363486620	2051000	610435526	348381000	623205672	27720548	27720548	198572786	0	475778034	0	475778034	
231	Madhesh	Rautahat	Gaur Municipality	73431139	64620247	355804270	20284000	493429837	332696050	188984303	2000000	524960535	291790389	159353960	2000000	453144349	0	8223293242
232	Madhesh	Rautahat	Chandipur Municipality	186661752	17112339	573762270	20877000	962513361	699290800	824487515	0	1523778314	509632070	313661172	0	8223293242	0	8223293242
233	Madhesh	Rautahat	Dewahi Gonai Municipality	101490833	66297454	32795070	20163000	515903367	274101147	526971109	210604256	210604256	190604074	0	401704730	0	401704730	
234	Madhesh	Rautahat	Poreha Municipality	56565181	73314548	327507540	20361000	478133270	292327774	20479138	497206912	497206912	192856821	0	48505534	0	48505534	
235	Madhesh	Rautahat	Phratubajipur Municipality	132877048	83978256	316897810	20369000	553392114	298724106	24479106	54463208	273842188	211223745	0	359331372	0	359331372	
236	Madhesh	Rautahat	Bindwan Municipality	46806240	911228558	394598622	20362000	5633096420	309276013	332679817	0	64195630	282552514	256788387	0	36497144	0	36497144
237	Madhesh	Rautahat	Baudhimali Municipality	71406609	52087551	289274747	15436666	349620573	188058000	433971319	17249984	17249984	0	291653059	0	291653059	0	291653059
238	Madhesh	Rautahat	Madhavrayan Municipality	45559846	72845750	31192350	20363000	449436948	270456739	185854548	460002087	242355915	17761603	0	419850798	0	419850798	
239	Madhesh	Rautahat	Mauipuri Municipality	81792402	56714397	329195808	20155000	487857607	261309085	196359918	0	457509003	223257908	177473005	0	400730913	0	400730913
240	Madhesh	Rautahat	Raidewi Municipality	41049490	67466100	32794810	20149000	456563400	29271066	102467020	0	49828086	267952664	142080911	0	411006275	0	411006275
241	Madhesh	Rautahat	Durgabaghawati Rural Municipality	342619199	65583620	26049810	198340000	486324980	27112085	37112085	0	107488349	126286200	0	312525054	0	312525054	
242	Madhesh	Rautahat	Yamunamai Rural Municipality	28075252	59214940	244659000	19856000	352215472	286931474	147286506	0	43223474	118766529	0	291653059	0	291653059	
243	Madhesh	Rautahat	Rajpur Municipality	43043924	80270306	28676310	20369193	360503984	188945400	0	420080484	222883116	183363913	0	406202029	0	406202029	
244	Madhesh	Bara	Kalaya Sub-metropolitan	41888186	218680070	798383600	36524000	473678023	932678023	0	16584603	655685987	0	128307718	0	128307718		
245	Madhesh	Bara	Shimra Jeeput Sub-metropolitan	881416667	213627509	832829550	40404000	196747536	969846588	0	196702382	196702382	0	160773930	0	160773930		
246	Madhesh	Bara	Kohawi Municipality	107004071	82827040	391520650	30355000	601731401	320244090	0	722600900	260618642	0	27196888	0	27196888		
247	Madhesh	Bara	Nijgud Municipality	128229599	304061739	352527000	15341000	800182698	467256470	504915000	0	972180470	367673206	0	354797744	0	354797744	
248	Madhesh	Bara	Pacharedu Municipality	10832174	71031175	286670000	20173000	602320000	462320000	462320000	0	571951455	209565441	0	448817677	0	448817677	
249	Madhesh	Bara	Mahagadi Municipality	71874464	423691110	25522000	212351900	453223212	365223212	0	665593612	362523211	0	164686493	0	164686493		
250	Madhesh	Bara	Sinrayengadi Municipality	454149650	94967666	360800581	20883000	526833097	366848455	5268300897	0	378770656	378770656	0	348153301	0	348153301	
251	Madhesh	Bara	Adarsha Kotwai Rural Municipality	99490521	563394579	252970940	17160000	426016041	199206810	280777000	0	479983610	156822951	0	150543353	0	150543353	
252	Madhesh	Bara	Karayamai Rural Municipality	8635160	60053571	28301260	12154000	421542391	268362132	44840917	173733574	0	173733574	0	173733574			
253	Madhesh	Bara	Devital Rural Municipality	118622413	51146162	226704600	19940000	419413175	23789040	193839613	0	431718653	202186300	0	150566124	0	150566124	
254	Madhesh	Bara	Paranipur Rural Municipality	145038816	47193519	178824096	178290000	388683430	19794510	251979000	0	449283510	14409174	0	157839376	0	157839376	
255	Madhesh	Bara	Phasanti Rural Municipality	78565623	56117506	264525710	17465000	416673839	217752796	246453051	0	462655420	34815737	0	176460427	0	176460427	
256	Madhesh	Bara	Phata Rural Municipality	98334541	203920848	285545050	21873895	404977484	259205147	406085391	0	16289428	220428256	0	307376304	0	307376304	
257	Madhesh	Bara	Baragadi Rural Municipality	69621060	60635099	240794810	20161000	391211879	272736633	252494051	153562760	0	406053210	17684375	0	284179670	0	284179670
258	Madhesh	Bara	Bishampur Rural Municipality	62884824	51002057	227707600	19856000	361402480	215279539	182723000	0	390025359	15887897	0	91146116	0	24984013	
259	Madhesh	Bara	Shubana Rural Municipality	135931291	66244844	261232710	20168000	4833007845	281700489	0	504748503	20234014	0	10709030	0	10709030		
260	Madhesh	Parsa	Birjung Metropolitan	84658446	17224653	143893970	20120000	261728522	202304034	0	385203595	126360595	0	171284767	0	171284767		
261	Madhesh	Parsa	Parsibagi Municipality	17228095	82874567	29486370	20370000	507427032	353173070	0	632570777	245453847	0	371241476	0	371241476		
262	Madhesh	Parsa	Pokharya Municipality	132038456	52110983	352805810	20108000	557063249	391234385	0	628873965	322753527	0	11422161	0	11422161		
263	Madhesh	Parsa	Bahudalmaii Municipality	98559899	72949250	327942850	20381000	519384099	466771272	292308012	0	516560512	240456337	0	147488403	0	147488403	
264	Madhesh	Parsa	Kalkamai Rural Municipality	33565613	49119116	222249000	19833000	524835729	202186130	0	154234000	151044747	0	102699628	0	102699628		
265	Madhesh	Parsa	Pakaha Mainpur Rural Municipality	216393517	55091597	250821540	20151000	347703654	201090904	0	372755105	174049520	0	139459356	0	139459356		
266	Madhesh	Parsa	Jagarmatrup Rural Municipality	91135461	72248513	279531207	20165000	38866000	287441280	0	181831035	0	0	143986734	0	143986734		
267	Madhesh	Parsa	Jirabhawani Rural Municipality	124966145	51203767	284466270	19856000	388072871	2333851217	0	171486217	178174855	0	29165781	0	29165781		
268	Madhesh	Parsa	Thori Rural Municipality	12514032	71077012	32678080	20163000	54320125	443994721	0	471480717	217971246	0	434516884	0	434516884		
269	Madhesh	Parsa	Dholi Rural Municipality	78504454	71273018	291232805	0	321781000	495145002	0	51638229	321781000	0	245983977	0	245983977		
270	Madhesh	Dolakha	Bagnati Dolakha	114952192	127404988	557605713	20933000	39723723	219648091	0	206887245	0	0	427839253	0	427839253		
271	Madhesh	Dolakha	Palewa Shugaili Rural Municipality	31718000	75661201	289661010	19856000	443963168	261132680	0	493655979	300790988	0	127539767	0	127539767		
272	Madhesh	Dolakha	Binddashini Rural Municipality	124966145	51203767	284466270	19856000	38809000	444994721	0	471480717	217971246	0	306535591	0	306535591		
273	Madhesh	Dolakha	Shakhuwa Prasaini Rural Municipality	12514032	71077012	32678080	20163000	54320125	443994721	0	516560512	240456337	0	404771599	0	404771599		
274	Madhesh	Dolakha	Jiri Municipality	78504454	71273018	291232805	0	321781000	495145002	0	51638229	321781000	0	42553414	0	42553414		
275	Madhesh	Dolakha	Bagnati Dolakha	114952192	127404988	557605713	20933000	39723723	219648091	0	206887245	0	0	427839253	0	427839253		
276	Madhesh	Dolakha	Kalinchowk Rural Municipality	205121782	75661201	28												

Financial Comptroller and Payment of Local Governments
Statement of Receipt and Payment of Local Governments

F.Y 2020/21

S.N	Province	District	Local Government	Budget			Expenditure			Total
				Internal Revenue	Divisible Revenue	Fiscal Transfer	Total Received	Recurrent	Capital	
281	Bagnali	Dolakha	Balkehwor Rural Municipality	46336634	37563366	538456714	505952770	304072412	236597588	540670000
282	Bagnali	Dolakha	Shauling Rural Municipality	29275496	76329711	360850208	48257255	514712669	336959540	297708000
283	Bagnali	Ramechhap	Manthal Municipality	35557748	92203900	627682500	77956000	1153000147	584529740	1086432454
284	Bagnali	Ramechhap	Ramechhap	53825538	103451832	45437080	56878000	681789450	399651596	1084904614
285	Bagnali	Ramechhap	Ramechhap	30873540	92366320	33673900	48893000	512240639	28662130	22283130
286	Bagnali	Ramechhap	Umakunda Rural Municipality	86720238	98279348	4361442280	68164000	685653867	376749415	428455999
287	Bagnali	Ramechhap	Khadadev Rural Municipality	85606642	107697074	37039859	36686000	6004489575	266530859	384162620
288	Bagnali	Ramechhap	Gekukunga Rural Municipality	153047065	882249096	85224810	68568000	682211972	305633810	580321040
289	Bagnali	Ramechhap	Dorambra Rural Municipality	87336830	8349561	330398810	29386000	527451591	314491080	23962810
290	Bagnali	Ramechhap	Likh Tamakoshi Rural Municipality	7518924	70773624	285897080	33899000	475860629	293816080	240765556
291	Bagnali	Sindhuli	Sunapati Rural Municipality	262066263	25784578	65047490	453249484	121042176	804502994	51967053
292	Bagnali	Sindhuli	Kamalai Municipality	80209936	20115643	54716364	8761540	627382495	917237999	612186769
293	Bagnali	Sindhuli	Dudhau Rural Municipality	41567023	87463003	27173643	446658582	445269651	354107195	50115337
294	Bagnali	Sindhuli	Gelanji Rural Municipality	94572070	59961595	1762811540	36827762	323051540	193481532	426562872
295	Bagnali	Sindhuli	77777777 Rural Municipality	32632826	107845739	46605160	676700185	606937006	705795912	170333717
296	Bagnali	Sindhuli	77777777 Rural Municipality	25566333	77308393	346282473	617977000	511686499	339717148	192027220
297	Bagnali	Sindhuli	Phikai Rural Municipality	54708894	97706195	308266810	65708000	526387789	386028550	176140000
298	Bagnali	Sindhuli	Marin Rural Municipality	52382910	79780462	323232234	28682896	484125502	408981248	147808142
299	Bagnali	Sindhuli	Sunkosi Rural Municipality	98631058	90972288	291045080	527632406	46896080	2415667790	60000000
300	Bagnali	Kavrepalanchowk	Hariharpurgadi Rural Municipality	129134644	141676595	4150714071	752369368	4533266565	3453678865	391619053
301	Bagnali	Kavrepalanchowk	Dhutkhel Municipality	82824174	12411632	387458999	73710836	668356642	407914403	335213867
302	Bagnali	Kavrepalanchowk	Nomsabuda Municipality	672332274	20070362	469801583	57403785	139100973	618697350	1029523000
303	Bagnali	Kavrepalanchowk	Parauti Municipality	65394726	156726195	308266810	65708000	526387789	3000000	165230550
304	Bagnali	Kavrepalanchowk	Panchakha Municipality	51568812	23263230	308266810	65708000	526387789	3170000	10161558
305	Bagnali	Kavrepalanchowk	Brepa Municipality	210849917	170176461	410894580	13387000	925709858	546195430	3041598473
306	Bagnali	Kavrepalanchowk	Madandepur Municipality	83262543	10326255	214820350	86310000	231983854	479888331	3000000
307	Bagnali	Kavrepalanchowk	Khanikhola Rural Municipality	89868044	75427543	339864540	60600000	565784907	325306161	53329355
308	Bagnali	Kavrepalanchowk	Chaudhaurai Rural Municipality	630568640	75427477	285714160	445190000	477879372	314038746	404840000
309	Bagnali	Kavrepalanchowk	Temai Rural Municipality	130167569	53748742	282719810	59474965	506084087	69343800	420607755
310	Bagnali	Kavrepalanchowk	Bethankhori Rural Municipality	286072130	163438503	298330700	549940000	810174533	370394270	6110600249
311	Bagnali	Kavrepalanchowk	Mahabarata Rural Municipality	125568832	61043863	71030000	56103000	561640150	248436260	81201755
312	Bagnali	Kavrepalanchowk	Rosi Rural Municipality	76113262	101548317	416104688	60511000	654277277	383261070	28407380
313	Bagnali	Kavrepalanchowk	Chuura Municipality	329529725	147357055	364204700	66619250	735931883	482682200	121614083
314	Bagnali	Kavrepalanchowk	Melunchi Municipality	485202219	138234072	587154580	699323000	1280404871	478716579	141504816
315	Bagnali	Kavrepalanchowk	Barabise Municipality	78532834	68712310	325280206	584590000	492077561	370392945	583734080
316	Bagnali	Kavrepalanchowk	Indrawati Rural Municipality	14821882	94252942	458830350	111407047	812280191	422252300	475465570
317	Bagnali	Kavrepalanchowk	Jugal Rural Municipality	372551011	617889753	308652891	61074000	496140000	270387160	367320268
318	Bagnali	Kavrepalanchowk	Triparashwori Rural Municipality	866060000	63385568	2238652891	703681000	703681000	547206852	20000000
319	Bagnali	Kavrepalanchowk	Chitwan Municipality	47110000	282853145	364204700	611860000	565565264	3505390168	10000000
320	Bagnali	Kavrepalanchowk	Balephi Rural Municipality	38877186	68712310	325280206	584590000	492077561	370392945	141504816
321	Bagnali	Kavrepalanchowk	Bhotekoshi Rural Municipality	846565583	141623989	226689429	22517507	274081670	475465570	141504816
322	Bagnali	Kavrepalanchowk	Lishankhu Rural Municipality	372551011	617889753	308652891	61074000	496140000	270387160	367320268
323	Bagnali	Kavrepalanchowk	Sunkoshi Rural Municipality	866060054	34568054	2238652891	703681000	565565264	302695915	10000000
324	Bagnali	Kavrepalanchowk	Helambu Rural Municipality	785602270	282853145	364204700	611860000	565565264	302695915	10000000
325	Bagnali	Kavrepalanchowk	Uttargya Rural Municipality	27477075	44113701	228743540	580630000	584590000	323283735	141504816
326	Bagnali	Kavrepalanchowk	Jagannath Rural Municipality	95018115	40251064	282283810	39897000	367511980	202349865	0
327	Bagnali	Kavrepalanchowk	NAUKUNDA Rural Municipality	28950000	47567823	223884080	42779000	3689564975	804526254	15153810
328	Bagnali	Kavrepalanchowk	Aamachodhingmo Rural Municipality	345680688	59004664	159042610	428744000	295488343	337322748	10000000
329	Bagnali	Kavrepalanchowk	Bidur Municipality	389515084	175580584	240890800	607971182	607263170	107262750	141504816
330	Bagnali	Kavrepalanchowk	Kakani Rural Municipality	27477075	44113701	228743540	580630000	584590000	323283735	141504816
331	Bagnali	Kavrepalanchowk	Kisang Rural Municipality	701667712	78792784	326510080	580630000	585423577	367511980	141504816
332	Bagnali	Kavrepalanchowk	Tadi Rural Municipality	36464599	584841687	243826100	56301000	414564255	367511980	141504816
333	Bagnali	Kavrepalanchowk	Taraikhori Rural Municipality	55015588	58501000	414564255	243826100	56301000	414564255	141504816
334	Bagnali	Kavrepalanchowk	Dupcheshwor Rural Municipality	76629022	76881471	273274946	484420907	572233915	343179942	0
335	Bagnali	Kavrepalanchowk	Tarkashori Rural Municipality	55015588	58501000	414564255	243826100	56301000	414564255	141504816
336	Bagnali	Kavrepalanchowk	Nuwakot	55015588	58501000	414564255	243826100	56301000	414564255	141504816

Government of Nepal
Ministry of Finance
Financial Comptroller General Office, Kathmandu
Statement of Receipt and Payment of Local Governments

F.Y 2020/21

S.N	Province	District	Local Government	Internal Revenue	Divisible Revenue	Fiscal Transfer	Central Gov.	Province Gov.	Total Received	Budget			Expenditure			Total	
										Recurrent	Capital	Financing	Recurrent	Capital	Financing		
337	Bagmati	Nuwakot	Panchakanya Rural Municipality	591639430	584172056	228260555	584172056	2473850402	711200000	433486395	236807351	0	50019030	206193030	130702245	0	
338	Bagmati	Nuwakot	Meghlang Rural Municipality							383333441		0	171864271	171864271	12897641	0	
339	Bagmati	Nuwakot	Likhnu Rural Municipality							177595391		0	135232957	135232957	338683275	0	
340	Bagmati	Nuwakot	Shibhupuri Rural Municipality	92706689	88311974	1914060	252735450	459210320	563370000	491615867	20373231	257322779	48000	456143510	209322171	438214125	0
341	Bagmati	Dhading	Surya Gadihi Rural Municipality							401615867	24766403	0	4152621452	4152621452	338485153	0	
342	Bagmati	Dhading	Dhunbesi Municipality	185887665	139305456	369986733	49761000	734545964	412089657	421749026	226867000	0	833828683	338175056	338485212	0	
343	Bagmati	Dhading	Niskantika Municipality	371845905	198114284	61137956	56365106	123297479	737327235	571461013	0	130678248	587089668	377795545	0		
344	Bagmati	Dhading	Khanjyabas Rural Municipality	179147428	44234220	208914270	56238000	48853937	317581698	234210948	0	557192346	23050601	149752504	0		
345	Bagmati	Dhading	Gangajumuna Rural Municipality							560771834	3463920	0	149752504	149752504	380343105	0	
346	Bagmati	Dhading	Gajuri Rural Municipality	168279167	352031019	77037000	712496672	711320283	3111320283	226867000	0	4152621452	4152621452	380343105	0		
347	Bagmati	Dhading	Gaichali Rural Municipality	2861790658	93336759	343691714	47769000	741250591	415585800	363763455	0	77321455	279704665	192585126	0		
348	Bagmati	Dhading	Jawalanchuli Rural Municipality							324134510	218204914	0	542339424	293562342	175924530	0	
349	Bagmati	Dhading	Tripurashiv Rural Municipality	101245951	75845885	339852080	63571000	548454071	548454040	548454040	0	663665451	288767401	174591747	0		
350	Bagmati	Dhading	Thakre Rural Municipality							538756967	438756967	0	103198813	355924727	364466667	0	
351	Bagmati	Dhading	Nerawati Dabajori Rural Municipality	145757273	55290837	287788407	89662000	547892967	28020304	277725800	0	557961104	221757555	178671546	0		
352	Bagmati	Dhading	Benighai Rorangi Rural Municipality							6363461838	6363461838	0	914562782	402764660	226199867	0	
353	Bagmati	Dhading	Rubi Valley Rural Municipality							32485000	32485000	0	393831299	147143005	32289766	0	
354	Bagmati	Dhading	Shidakhi Rural Municipality							549856221	341860482	0	628368670	276464020	186115581	0	
355	Bagmati	Chitawan	Bharatpur Metropolitan	2040516583	1015243797	1640656536	129738000	482610416	1767926778	2822239392	0	4898220770	147603036	171580249	0		
356	Bagmati	Chitawan	Kalka Municipality							593962000	48862000	0	103198813	355924727	319185085	0	
357	Bagmati	Chitawan	Khalani Municipality							560771834	438756967	0	557961104	221757555	72381368	0	
358	Bagmati	Chitawan	Maadi Municipality							520261622	95571067	0	40415201	40415201	818403035	0	
359	Bagmati	Chitawan	Ratamisgar Municipality							667127250	667127250	0	70721971	70721971	628946327	0	
360	Bagmati	Chitawan	Rapti Municipality							8844397427	56590000	0	464920000	464920000	229263050	0	
361	Bagmati	Chitawan	Ichhayanjan Rural Municipality							12349896568	607463694	0	130677860	519179794	353737685	0	
362	Bagmati	Chitawan	Helaidha Sub-metropolitan							901923063	43411715	0	966071205	230926706	331313038	0	
363	Bagmati	Chitawan	Thaha Municipality							593961107	323201925	0	675461394	337682354	537981110	0	
364	Bagmati	Chitawan	Indrasirnagar Rural Municipality							119865730	1373463270	0	357970739	5284020	445030555	0	
365	Bagmati	Chitawan	Kalash Rural Municipality							565939515	289026783	0	448450200	448450200	373798950	0	
366	Bagmati	Chitawan	Bakaya Rural Municipality							421659080	421659080	0	419321130	922419466	442862998	0	
367	Bagmati	Chitawan	Bhimphedi Rural Municipality							784342348	34760281	0	32026700	32026700	3236645216	0	
368	Bagmati	Chitawan	Malwani Rural Municipality							906694093	29045810	0	268246810	2864096105	185619054	0	
369	Bagmati	Chitawan	Bagmati Rural Municipality							554230822	52840822	0	553242915	553242915	195832015	0	
370	Bagmati	Chitawan	Bagmati Rural Municipality							674489928	419401080	0	345137000	345137000	628283596	0	
371	Bagmati	Chitawan	Bagmati Rural Municipality							593961107	3546493176	0	765458080	353936091	642244486	0	
372	Bagmati	Chitawan	Chitwan							560771834	339439080	0	247043230	247043230	607062260	0	
373	Bagmati	Bhaktapur	Bhaktapur Rural Municipality							571318000	571318000	0	354649303	354649303	422054913	0	
374	Bagmati	Bhaktapur	Manaharkali Rural Municipality							593811805	339439080	0	371761072	371761072	56622868	0	
375	Bagmati	Bhaktapur	Rakishthang Rural Municipality							593831270	694949000	0	566617000	566617000	593002620	0	
376	Bagmati	Bhaktapur	Bagmati Rural Municipality							593731329	291202087	0	598443087	228873075	214236317	0	
377	Bagmati	Bhaktapur	Chingunbaray Rural Municipality							593831270	20322080	0	601331450	20322080	121582264	0	
378	Bagmati	Bhaktapur	Bhaktapur Urban Municipality							593820194	1142587922	0	593205000	593205000	20000000	0	
379	Bagmati	Bhaktapur	MADHYAPUR THIMI Municipality							593820194	1142587922	0	324866700	324866700	955863405	0	
380	Bagmati	Bhaktapur	SURYABINAYAK Municipality							593820194	1142587922	0	164085500	164085500	865707801	0	
381	Bagmati	Bhaktapur	Lalitpur Metropolitan							593820194	1142587922	0	413703700	413703700	319124957	0	
382	Bagmati	Bhaktapur	KATHMANDU Metropolitan							593820194	1142587922	0	172357409	172357409	1340267347	0	
383	Bagmati	Bhaktapur	MAHALAXMI Municipality							593820194	1142587922	0	172357409	172357409	104419143	0	
384	Bagmati	Bhaktapur	KIRTIPIUR Municipality							593820194	1142587922	0	172357409	172357409	141894930	0	
385	Bagmati	Bhaktapur	GOKARNESHWOR Municipality							593820194	1142587922	0	172357409	172357409	813149746	0	
386	Bagmati	Bhaktapur	CHANDRAGIRI Municipality							593820194	1142587922	0	172357409	172357409	130765193	0	
387	Bagmati	Bhaktapur	TOKHA Municipality							593820194	1142587922	0	172357409	172357409	1340267347	0	
388	Bagmati	Bhaktapur	TARKESHWOR Municipality							593820194	1142587922	0	172357409	172357409	141894930	0	
389	Bagmati	Bhaktapur	DAKSHINKALI Municipality							593820194	1142587922	0	172357409	172357409	58131274	0	
390	Bagmati	Bhaktapur	NAAGARUNG Municipality							593820194	1142587922	0	172357409	172357409	951711499	0	
391	Bagmati	Bhaktapur	BUDHANILKANTHA Municipality							593820194	1142587922	0	172357409	172357409	467664485	0	
392	Bagmati	Bhaktapur	SHANKARAPUR Municipality							593820194	1142587922	0	172357409	172357409	65334038	0	

Financial Comptroller and Payment of Local Governments

FY 2020/21

S.N.	Province	District	Local Government	Budget			Expenditure			Total	
				Internal Revenue	Divisible Revenue	Fiscal Transfer	Total Received	Recurrent	Capital		
393	Gandaki	Gorkha	Gorkha Municipality	271650337	11051973	614878509	18343000	1023973819	636520871	462351774	507707266
394	Gandaki	Gorkha	Palungur Municipality	128466776	104131168	506899908	2232000	762398652	51136043	326825917	0
395	Gandaki	Gorkha	Ajirkot Rural Municipality	130262518	23894465	2734160	19690000	447751183	227363000	0	509611148
396	Gandaki	Gorkha	Aarughat Rural Municipality	1197197165	71453052	37480800	21308000	58030837	230903080	0	200061002
397	Gandaki	Gorkha	Gardak Rural Municipality	114515752	698404	41805008	22624000	624871800	366849686	250000950	0
398	Gandaki	Gorkha	Chumanuburi Rural Municipality	90968870	56061800	199813850	18126000	364789521	141905000	0	109886045
399	Gandaki	Gorkha	Dache Rural Municipality	9259904	64521360	229719810	26723000	413120474	245452413	121331210	0
400	Gandaki	Gorkha	Bhimsenthepa Rural Municipality	167513141	63756749	334390574	1777238	579874878	170929684	425516320	0
401	Gandaki	Gorkha	Shahid Lekhan Rural Municipality	128685244	80132685	406710490	21322000	637044568	284984478	18154789	0
402	Gandaki	Gorkha	Shiranchowk Rural Municipality	238379931	68434173	424474870	17173000	743961974	255789800	0	18273822
403	Gandaki	Gorkha	Barpak Salku Rural Municipality	10392161	78473023	411522870	23131000	616319053	26305000	341091000	0
404	Gandaki	Lamjung	BESHE-SAHAR Rural Municipality	85170763	19061849	3786265918	12732873	448231930	23039170	0	68265183
405	Gandaki	Lamjung	MADHYANEPAL Municipality	45997721	75502519	427657538	18976084	569051707	18650750	0	605044480
406	Gandaki	Lamjung	RAJNANS Municipality	64985562	59140142	371863284	19908578	521997576	230407850	0	323015291
407	Gandaki	Lamjung	SUNDAR BAZAR Municipality	71940000	98951580	35989238	25000000	556482928	136696870	0	669099322
408	Gandaki	Lamjung	Kwahabasothar Rural Municipality	162971763	445717256	23926425	25612200	244689574	198519320	0	153086184
409	Gandaki	Lamjung	DUDHPOKHAR Rural Municipality	524242945	460242495	191678457	21228345	311874482	229184606	160704740	0
410	Gandaki	Lamjung	DORDI Rural Municipality	69696653	72956551	320701684	17177000	479796988	232697964	0	539766300
411	Gandaki	Lamjung	Marsyangdi Rural Municipality	11577112	101698227	319085386	17467055	450864230	240827630	0	291776054
412	Gandaki	Tanahulu	Bhanu Municipality	178401506	106980427	544489449	32052250	845198631	575721890	0	310951000
413	Gandaki	Tanahulu	Bhimed Municipality	111895342	97744670	37775670	24621000	388130170	234634000	0	31341221
414	Gandaki	Tanahulu	Byas Municipality	310474878	229202104	790982350	23050000	135403482	23926830	0	174682486
415	Gandaki	Tanahulu	Shukagandaki Municipality	381144323	48089348	18528466	103413216	573543100	102946050	0	190645149
416	Gandaki	Tanahulu	Abukhaienai Rural Municipality	207725956	614175923	279356000	22188000	569789488	312026575	0	251212576
417	Gandaki	Tanahulu	Risingh Rural Municipality	70162597	83378833	342076560	18522000	514149890	285205650	0	23233454
418	Gandaki	Tanahulu	Ghiring Rural Municipality	81860134	63244633	239881810	22163000	412449577	204326334	0	201932536
419	Gandaki	Tanahulu	Dergital Rural Municipality	60230345	47159401	317228400	152816300	414105197	30793029	0	145160600
420	Gandaki	Tanahulu	Bandipur Rural Municipality	143153612	67509401	172748650	150816176	542452186	575423150	0	115474054
421	Gandaki	Tanahulu	Nyagde Rural Municipality	189398746	64512346	272486580	26853000	319873691	508630025	0	142207082
422	Gandaki	Kaski	Pokhara Metropolitan	232894985	563115979	2092730110	67388393	5042183467	24662323000	0	304368038
423	Gandaki	Kaski	Annapurna Rural Municipality	928250567	80078073	379802192	12657000	245892413	204326334	0	32372576
424	Gandaki	Kaski	Machhapuchre Rural Municipality	188131596	80909724	372383141	276802000	669114482	352723785	0	151164600
425	Gandaki	Kaski	Maadi Rural Municipality	105236999	81117992	3247179311	12161000	561717931	398750315	0	145160523
426	Gandaki	Kaski	Rupa Rural Municipality	102879391	49538180	297872282	18000000	4723541373	322028798	0	112507286
427	Gandaki	Karnali	Chame Rural Municipality	714149883	30215963	212287270	180311791	2868464977	125371276	0	10817698
428	Gandaki	Karnali	Narpa Bhoomi Rural Municipality	47304635	49626742	796800897	21440000	101468940	117930154	0	143377448
429	Gandaki	Karnali	Nashong Rural Municipality	4616445	33623206	181145810	22150000	287844439	168937000	0	122446655
430	Gandaki	Karnali	Manang Naisyang Rural Municipality	111093324	313601341	167082300	27245000	337596741	162246290	0	111817917
431	Gandaki	Karnali	KUSHMA Municipality	55332982	44917185	553380005	22173562	741192148	302330443	0	122538006
432	Gandaki	Karnali	GHARP JHON Rural Municipality	701522826	31962353	243186000	19126887	365303485	246623230	0	131570534
433	Gandaki	Karnali	THASANG Rural Municipality	47304635	49626742	796800897	21440000	101468940	117930154	0	143377448
434	Gandaki	Karnali	Lo-Ghekai Dano-kund Rural Municipality	96175903	30935392	22066000	172987667	320682890	128775000	0	121291114
435	Gandaki	Karnali	Baraung Muktikhetra Rural Municipality	111093324	313601341	167082300	27245000	337596741	162246290	0	111817917
436	Gandaki	Farbat	LOMTHANG Rural Municipality	55332982	44917185	553380005	22173562	741192148	302330443	0	122538006
437	Gandaki	Farbat	FALEBAS Municipality	516717554	28038404	41183983	47647484	303790000	411834022	0	131731331
438	Gandaki	Farbat	JALJALA Rural Municipality	72000000	47304635	306637667	172493136	411647475	320682890	0	124264614
439	Gandaki	Farbat	PAIYEU Rural Municipality	883554309	47798016	270768890	19300000	426321225	240320780	0	114708903
440	Gandaki	Farbat	NAHASILKA Rural Municipality	25080034	35988348	261435956	2567000	348897338	221536333	0	132731030
441	Gandaki	Farbat	MODI Rural Municipality	46170444	378783917	378783917	0	5263891727	308640272	0	122646499
442	Gandaki	Farbat	BAAGCHAA Rural Municipality	55760255	47245318	280350084	188190000	540865080	275016950	0	131731331
443	Gandaki	Syenga	Galway Municipality	734291566	117191319	563520659	33779000	787214535	500794166	0	124264614
444	Gandaki	Syenga	CHAPAKOT Municipality	27000000	77664319	411647475	23680000	584818794	450467990	0	151206130
445	Gandaki	Syenga	Pulabazar Municipality	98122591	6071895131	643039436	28136000	811793158	581636355	0	143377448
446	Gandaki	Syenga	Waling Municipality	107161361	67089951	370484416	20620000	362788242	471262442	0	11569120
447	Gandaki	Syenga	Waling Municipality	10921016	114625377	656191641	18700000	8891877	552059172	0	436580252
448	Gandaki	Syenga	Ajunchauhan Rural Municipality	48890633	48855486	278890471	18661000	395137602	423462508	0	75482289

Government of Nepal
Ministry of Finance
Financial Comptroller General Office, Kathmandu
Statement of Receipt and Payment of Local Governments

F.Y 2020/21

S.N	Province	District	Local Government	Internal Revenue	Divisible Revenue	Fiscal Transfer	Central Gov.	Province Gov.	Total Received	Budget			Expenditure			Total	
										Recurrent	Capital	Financing	Recurrent	Capital	Financing		
449	Gandaki	Syenga	Aadhikhola Rural Municipality	56411736	50471302	346403631	346626699	486252669	319504240	264183500	0	526867740	141033771	178226529	0	408018835	
450	Gandaki	Syenga	Kaligandaki Rural Municipality	94625535	104606120	349656000	33492000	607236564	373424866	264177448	0	63860233	305929889	155832724	0	48551618	
451	Gandaki	Syenga	Feeukhola Rural Municipality	89118648	46790674	261692851	203417000	417942151	230471000	211638152	0	442109152	205933532	155832724	0	36766256	
452	Gandaki	Syenga	Biluwa Rural Municipality	102885524	55772532	304605332	22971000	485880388	296035140	167225985	0	462210252	241647632	99478087	0	341266339	
453	Gandaki	Syenga	Harins Rural Municipality	44821817	54939139	249775910	176202000	373110073	245732047	116472000	0	38141470	16472000	86211149	0	302228863	
454	Gandaki	Myegdi	Beni Municipality	973312612	93317310	453198110	17628944	661571730	459308339	232690568	0	69969167	382508671	18025434	0	56224104	
455	Gandaki	Myegdi	Annapurna Rural Municipality	11241364	62225730	28680620	17141000	48798714	30618000	157634000	0	468144620	228559635	11452908	0	341062244	
456	Gandaki	Myegdi	DHAVALAGIRI Rural Municipality	60986025	69033450	27000597	26760000	425892072	271072203	168111892	0	438184095	198174865	129823839	0	325987704	
457	Gandaki	Myegdi	MANGALA Rural Municipality	36638482	409732086	282914703	28961000	40973631	217734852	21366000	0	455092312	18143323	365608792	0	303608792	
458	Gandaki	Myegdi	MALIIKA Rural Municipality	64067766	63037181	301592464	23129822	45184646	255921646	21366000	0	469577646	210968995	15105205	0	364074200	
459	Gandaki	Myegdi	RAGHUGANGA Rural Municipality	51094638	64769777	282010620	19897000	427572035	304328265	151838738	0	45221598	2478770797	1060480	0	354780277	
460	Gandaki	Baglung	GALIKOT Municipality	19743772	886968407	474586974	17310000	601311153	429043890	226661000	0	655704890	370887690	175822245	0	584689335	
461	Gandaki	Baglung	JAIJANI Municipality	7068010	281705000	171840000	171840000	700215103	700215103	18486891108	0	700215103	2148687372	13265480	0	65625480	
462	Gandaki	Baglung	DHORPATAN Municipality	17220631	82936781	368911860	22156000	491219272	356894190	141889000	0	498753100	333020223	12807362	0	461090857	
463	Gandaki	Baglung	BAGLUNG Municipality	155791152	136673312	720750000	18822436	103238980	681714313	372283921	4500000	105798234	556390468	250048379	4499210	8110938057	
464	Gandaki	Baglung	KATHERKHOLA Rural Municipality	32035559	67444965	432023236	25090000	542650850	366203218	192474700	0	561350218	328563427	141168187	0	469752484	
465	Gandaki	Baglung	TAMANKHOLA Rural Municipality	288772430	261515263	488907278	27135000	504753949	203036592	112754295	0	911592015	267316591	0	244730536		
466	Gandaki	Baglung	TARAKHOLA Rural Municipality	19827487	468890319	234309818	37104040	357772625	228152000	141721000	0	36873000	198682969	112804667	0	312467035	
467	Gandaki	Baglung	NISHIKHOLA Rural Municipality	69595542	74166790	24845000	24850000	434923591	256800086	221736380	0	478564646	177568013	137946310	0	315514523	
468	Gandaki	Baglung	BADIGAAD Rural Municipality	76195428	86617261	429092767	23483000	613253456	427425317	214369750	0	647956067	361713651	131360162	0	49519828	
469	Gandaki	Baglung	BARENG Rural Municipality	30506191	46194132	212370000	17478301	381919704	238773000	150343000	0	389107000	20194621	122732833	0	322953177	
470	Gandaki	Navarpur	kawasoti Municipality	213656472	212370000	67880296	17745000	1122862698	506470388	121401874	0	429531964	446474490	0	87800654		
471	Gandaki	Navarpur	GAIDAKOT Municipality	288772430	261515263	541660540	25430000	107101564	596119363	388835956	0	984955219	506251764	267316591	0	775383755	
472	Gandaki	Navarpur	DEVCHULI Municipality	126694546	140468216	48980481	21705000	611528479	471670000	0	8036048793	506724892	145769845	0	465544737		
473	Gandaki	Navarpur	MADRIPINDU Municipality	261634441	261634441	489700000	22790000	934747377	481047730	422514178	0	903561900	414521578	281143578	0	695337457	
474	Gandaki	Navarpur	Boudhikali Rural Municipality	604846792	57351932	209650344	17149000	344949055	273241510	1545161810	0	427786028	168862644	768696913	0	245653177	
475	Gandaki	Navarpur	Bulingtar Rural Municipality	95653373	67436356	219182053	12158000	39463992	255137352	182316500	0	433214238	736302714	9782829	0	29487214	
476	Gandaki	Navarpur	Binayi tribeni Rural Municipality	13702855	141741506	32780000	19280000	619726460	37020414	363309826	0	736302727	229794087	0	0	55188325	
477	Gandaki	Navarpur	Hupasakot Rural Municipality	95259126	8397126	328753124	27112000	475070479	30398944	233037720	0	533437564	250154001	157486262	0	407972943	
478	Lumbini	Bara	BARDAGHAT Municipality	2349337181	169892613	512982498	45766000	983682929	480811063	568013777	0	104824840	417118437	446792604	0	863911041	
479	Lumbini	Bara	Rangam Municipality	340194925	156436329	451734341	27161335	97532229	571459188	590689154	0	116210242	446804123	312854544	0	759658668	
480	Lumbini	Bara	Sunwal Municipality	282870846	282870846	3526572483	308478000	458277657	661561810	5000000	112286103	448775150	5000000	0	245653344		
481	Lumbini	Bara	susta Rural Municipality	163540412	77244020	308657230	75576000	629013162	301003741	844475759	0	649756252	218750958	203299858	0	42196495	
482	Lumbini	Bara	Pairanand Rural Municipality	167827345	79166344	326581726	40466000	614031414	343203460	243120146	0	583630026	285644105	16018077	0	445824983	
483	Lumbini	Bara	Pratapuri Rural Municipality	279842055	104874040	4989272540	31518000	911119634	475491650	398764423	0	875265673	369428780	173415251	0	54284431	
484	Lumbini	Bara	Surawal Rural Municipality	1288194207	88914077	451734341	27161335	97532229	571459188	590689154	0	116210242	446804123	312854544	0	422953171	
485	Lumbini	Bara	Butilaw Sub-nepetorian	1071442795	844561207	124361867	230658446	950716000	1435616705	6000000	239632856	716219345	886450366	6000000	422953171		
486	Lumbini	Bara	TILOTAMA Municipality	593044905	341515463	691502623	51192118	1635002749	642137560	1468310043	0	211047603	548341932	1557249789	0	134583526	
487	Lumbini	Bara	Burdihani Municipality	217982558	164506254	411045459	409444238	834447579	605325240	573398950	0	983867142	627266092	24156677	0	666476780	
488	Lumbini	Bara	KOTAHMAA Rural Municipality	10871151	83070000	308734350	42960000	445281501	270989750	234031400	0	500632780	413377610	502094520	0	346625226	
489	Lumbini	Bara	GAI DAHAWA Rural Municipality	73936163	96619380	374615450	51293000	59769203	484286000	108705644	572096998	0	500632780	247265158	249726948	0	535548665
490	Lumbini	Bara	siddharthanagar Municipality	251081553	157402949	423367844	476345456	879486102	487361742	545575912	573441982	0	102037994	373686217	346234553	0	721930750
491	Lumbini	Bara	OAMSATYA Rural Municipality	74117073	954541734	217863530	41113000	642137560	585684000	0	462137560	224975789	0	0	532696737		
492	Lumbini	Bara	KANCHAN Rural Municipality	166397087	170320217	390546198	41765000	676115150	332398850	537363055	0	627266092	24156677	122036779	0	421787459	
493	Lumbini	Bara	SAAMARMAI Rural Municipality	18071151	83070000	308734350	42960000	445281501	270989750	234031400	0	500632780	578787724	198640735	0	38015445	
494	Lumbini	Bara	Rupandehi	139252654	92806233	344060810	454560000	56260460	312442500	417302783	35353104	423778194	501314630	21051257	317134597	0	445174966
495	Lumbini	Bara	MARCHABARI Rural Municipality	119398108	147302783	35353104	42362000	602383931	423778194	344666013	0	663447956	24975789	18975126	0	37897289	
496	Lumbini	Bara	ROHINI Rural Municipality	106307591	958534486	34470350	37570000	584615426	37749096	211215654	0	588630680	305180680	122036779	0	134583526	
497	Lumbini	Bara	SHYARI Rural Municipality	149854842	221373845	388548350	487603347	79737326	71308929	344852114	501311114	308087015	317134597	0	445174966		
501	Lumbini	Kapilavastu	289541013	182402924	546833350	565406000	1122018378	546820000	1122018378	664473425	500116299	372396101	5000000	673081309	0	913453007	
502	Lumbini	Kapilavastu	289628899	126750778	487780890	52227000	916334587	533709801	463984765	0	997894666	402963371	298797141	0	701780512		
503	Lumbini	Kapilavastu	149854842	221373845	388548350	487603347	79737326	71308929	344852114	501311114	308087015	317134597	0	445174966			
504	Lumbini	Kapilavastu	2020931383	165198566</													

Financial Receipt and Payment of Local Governments
FY 2020/21

S.N	Province	District	Local Government	Budget			Expenditure			Total	
				Internal Revenue	Divisible Revenue	Fiscal Transfer	Total Received	Recurrent	Capital		
505	Lumbini	Kapilavastu	MAHARAJGANJ Municipality	283404460	10500000	451791890	491690000	837801370	526319000	1019566132	4036670595
506	Lumbini	Kapilavastu	SHIVARAJ Municipality	351636160	231534218	564940599	48292000	1196132957	54086251	109866377	291905398
507	Lumbini	Kapilavastu	MAYADEVI Rural Municipality	247675551	101297970	382309890	48503000	528939322	227560000	756519322	457801702
508	Lumbini	Kapilavastu	YASODHARA Rural Municipality	189494951	127565620	336520000	650520000	427652500	427652500	672887740	350706953
509	Lumbini	Kapilavastu	BLAYANGAR Rural Municipality	12757322	96771444	341790520	37628622	57765926	39481380	217053946	18682150
510	Lumbini	Kapilavastu	SHUDDHODHAN Rural Municipality	12079642	100388303	311112890	4130000	572880835	340712071	198526000	532828071
511	Lumbini	Falpa	Tarsen Municipality	22856138	113461324	6206979350	66218000	1028916872	572943002	641984079	1214927081
512	Lumbini	Falpa	Rampur Municipality	70849084	90032090	47775000	71282000	710025174	220449214	51063786	145197055
513	Lumbini	Falpa	Trau Rural Municipality	70966195	104187365	355128270	568529000	588350831	232851204	327227717	560678321
514	Lumbini	Falpa	Nimti Rural Municipality	118074087	120279208	357692880	44989000	417563430	202283600	619817030	31959888
515	Lumbini	Falpa	Purbakhola Rural Municipality	525407088	63506559	285854237	39479383	441510157	350694890	166690710	517565600
521	Lumbini	Falpa	Bagnashali Rural Municipality	43627688	10198987	347864340	48928000	431340000	487243000	48701265	108018208
516	Lumbini	Falpa	Mathgadhi Rural Municipality	366161899	85792029	381445350	41106000	545306278	309794000	247346000	55765000
517	Lumbini	Falpa	Ramthi Rural Municipality	81618862	62245187	308289080	40887000	4935050129	370085118	135589796	320085068
518	Lumbini	Falpa	Rhodital Rural Municipality	519	41672774	367982456	42676348	572882127	312461000	562949199	248838348
520	Lumbini	Falpa	Rahadevi chhaura Rural Municipality	53876317	87584396	444863895	45070000	611256134	397584740	233440400	800000
521	Lumbini	Afghakachi	BHUNIKASTHAN Municipality	308161604	86995398	408628912	58737220	585534134	409231902	242469279	65101181
522	Lumbini	Afghakachi	SHITIGANGA Municipality	52289895	135342687	38463564	714374969	540868899	272560408	879983495	173798464
523	Lumbini	Afghakachi	SANDHIKHARKA Municipality	93661718	879260312	524891461	803660747	564772782	9347907030	12522335	342975577
524	Lumbini	Afghakachi	CHATRADEV Rural Municipality	409594424	676769326	393328080	44955000	547647836	356651765	224201195	14240485
525	Lumbini	Afghakachi	PANINI Rural Municipality	60774818	77463256	4195646467	424205254	600216765	433417930	67888130	381340571
526	Lumbini	Afghakachi	MALARANI Rural Municipality	25959286	33878093	442973962	51104000	58975251	409860470	193287252	63765940
527	Lumbini	Guimi	musikot Municipality	52039607	12777691	4997111827	50111620	654869000	40921229	105239080	113055497
528	Lumbini	Guimi	RESUNGA Municipality	41171810	75314502	309292344	35997000	461721656	474989702	198761880	17880178
529	Lumbini	Guimi	Ishima Rural Municipality	14986289	81398826	309688890	39949000	445943005	321817123	137963270	234486572
530	Lumbini	Guimi	Kalgandaki Rural Municipality	531	42368675	60407942	42654750	51040000	498960470	193287252	602987722
531	Lumbini	Guimi	Gumidurbari Rural Municipality	28901174	66492120	338356920	506867315	48440138	393363389	691594730	227733871
532	Lumbini	Guimi	Chandrakot Rural Municipality	147067534	87838604	412381564	563673050	404602177	2308633711	63549588	351957861
533	Lumbini	Guimi	CHIATRAKOT Rural Municipality	220163354	66104219	405988160	433980000	537108733	382296160	179517545	121238662
534	Lumbini	Guimi	DHURKOT Rural Municipality	72828925	610404219	448190000	484819000	509578640	294058996	178868410	333726994
535	Lumbini	Guimi	MADANE Rural Municipality	232735336	66279359	354422589	419867000	484971574	323342390	224980427	143491486
536	Lumbini	Guimi	RULKA Rural Municipality	70308554	6800404515	3717876906	45721000	5572281778	3049091767	223045438	527943151
537	Lumbini	Guimi	Sayawati Rural Municipality	60262826	69052607	35022350	51748000	531091224	184918157	16011938	312345141
538	Lumbini	Guimi	PUTHA UTARGANGA Rural Municipality	9333305	74143967	333090578	34211000	450778849	318220513	164018038	500000
539	Lumbini	Rukumot	BHUNE Rural Municipality	47565239	68476658	3060814350	31900035	5088547381	317370555	25197700	56707555
540	Lumbini	Rukumot	SUNISE Rural Municipality	88434346	64515366	387557000	394717000	579866712	336354500	245560000	575950500
541	Lumbini	Rukumot	ROLPA Municipality	57481138	74778472	338868874	413944000	562503394	284742274	548328395	143517157
542	Lumbini	Rukumot	TRIVENI Rural Municipality	592028157	77784876	338868874	417944216	515245776	317463887	662180650	283304987
543	Lumbini	Rukumot	THAWANG Rural Municipality	34314360	46730310	288040136	386897176	3177894523	184987993	220241870	147300717
544	Lumbini	Rukumot	Panbarhan Rural Municipality	28482244	72838683	315207308	42526134	5088547879	263366850	189867492	463134442
545	Lumbini	Rukumot	MADI Rural Municipality	64551346	59764172	322644389	325658555	3325654806	262406230	1209279790	394772526
546	Lumbini	Rukumot	RUMTIGAHI Rural Municipality	64553342	10293360	358934927	369934927	562503394	280096896	951761101	150144222
547	Lumbini	Rukumot	UNGRI Rural Municipality	69309756	86969575	104293336	489938980	571949427	284448274	413704630	428722791
548	Lumbini	Rukumot	Gangadev Rural Municipality	27233543	69150885	269640481	39740000	405764909	257078404	53206078	141261640
549	Lumbini	Rukumot	SUNCHHAHARI Rural Municipality	34410148	67744514	274580135	389265456	381592810	160426136	440473171	237361824
550	Lumbini	Rukumot	NAUBAHINI Rural Municipality	26119419	81401821	336242130	36277000	342193990	239262490	120941932	107057944
551	Lumbini	Rukumot	PUTHAN Municipality	826869575	104293336	489938980	57018000	516017842	322874000	581456480	286510621
552	Lumbini	Rukumot	SMORGADWARI Municipality	772729374	64096122	261020761	317602138	319494216	231746388	532053000	142122624
553	Lumbini	Rukumot	AIRAWATTI Rural Municipality	14987688	52098431	274580135	386890350	369826546	160426136	470321330	243613253
554	Lumbini	Rukumot	GAUMUKHI Rural Municipality	20810148	75078759	334401283	354688250	365108309	256939640	194392194	588470432
555	Lumbini	Rukumot	JHMFRUK Rural Municipality	26119419	81401821	336242130	36277000	342193990	239262490	581456480	286510621
556	Lumbini	Rukumot	NAUBAHINI Rural Municipality	568	69469807	283188540	3749000	38769884	322874000	574902450	205739875
557	Lumbini	Rukumot	MANDAWI Rural Municipality	1580944	64968520	262898000	3717397780	326568537	13076128	46769117	192718861
558	Lumbini	Rukumot	SARUMARANI Rural Municipality	559	16029101	478868000	3917397780	326568537	104936180	212846132	323935413
559	Lumbini	Rukumot	SARUMARANI Rural Municipality	560	6044971	267590786	433922452	406515558	113816489	0	336186743

Government of Nepal
Ministry of Finance
Financial Comptroller General Office, Kathmandu
Statement of Receipt and Payment of Local Governments

F.Y 2020/21

S.N	Province	District	Local Government	Internal Revenue	Divisible Revenue	Fiscal Transfer	Central Gov.	Province Gov.	Total Received	Recurrent	Budget			Expenditure			Total
											Capital	Financing	Total	Capital	Financing	Total	
561	Lumbini	Dang	GHOIRAH Sub-metropolitan	631636591	414396463	100452805	90068395	210444254	1214114074	1005835945	0	22607733	956682488	731167968	0	180394942	
562	Lumbini	Dang	TULSIPIUR Sub-metropolitan	516574496	1007265670	10096876822	1082307951	1090687951	6330733	1008077733	0	605245754	4830737	0	180394942		
563	Lumbini	Dang	LAMAIH Municipality	329163180	149497491	381201797	485036564	908365342	542401949	448346347	0	29872716	27681852	0	576605668		
564	Lumbini	Dang	GADHAWA Rural Municipality	275262603	105347078	314490725	355444222	731206228	4228104355	351703899	0	27681852	21456064	0	565679267		
565	Lumbini	Dang	DANGSHARAN Rural Municipality	104041439	254484810	484929000	472881029	475696193	491674467	215978274	0	160651068	0	377474758			
566	Lumbini	Dang	BANGALACHHU Rural Municipality	423515961	992546269	333431217	5144389430	300904540	237526004	538463044	0	277273404	210365478	0	485839282		
567	Lumbini	Dang	BABAII Rural Municipality	801272585	78028560	324533000	411522000	52424275	317913483	231662877	0	266251403	168890287	0	43241960		
568	Lumbini	Dang	RAJPIUR Rural Municipality	160203422	90768613	26776120	530573351	316749540	247297016	56405556	227568066	0	14478631	0	37196897		
569	Lumbini	Dang	RAPTI Rural Municipality	130823533	72084161	356463810	44202000	603642324	265231018	613682308	28881375	0	261673645	0	467305244		
570	Lumbini	Dang	SHANTINGAR Rural Municipality	81114831	689083567	322698810	535933597	526512505	325110667	537962309	1921066619	0	192904651	0	14456269		
571	Lumbini	Banka	NEPALUNG Sub-metropolitan	600702170	338001564	883138584	89224000	1921066619	898198820	813193119	31000000	174382939	775945536	30958869	144482554		
572	Lumbini	Banka	KOHALPUR Municipality	92651461	240955958	610183260	689398000	1020832379	562860747	598446629	0	116307276	4711171524	453311331	0		
573	Lumbini	Banka	BAKJURA Rural Municipality	158309394	513134036	493160000	51518522	304008370	355289034	37228379	0	462410074	276157373	0	8775447		
574	Lumbini	Banka	JANAKI Rural Municipality	154573517	800021623	3201240723	320167561	498970884	603714654	603714654	0	657297304	236555606	226131144	45186850		
575	Lumbini	Banka	DUDWA Rural Municipality	157974823	116876091	335802686	37588000	647961616	373492085	316468988	0	68861083	298154862	202862858	499077220		
576	Lumbini	Banka	NARANNAPUR Rural Municipality	27779792	94227565	276447173	349856238	433456308	367784429	240022621	0	301615185	110876498	0	412494983		
577	Lumbini	Banka	BAJNATH Rural Municipality	211097452	111974542	475291080	423340347	840893437	471424200	820955845	0	277448755	0	602443908			
578	Lumbini	Banka	RAPTISONARI Rural Municipality	229875997	157500000	552487350	47913122	987777449	571728520	367721342	0	930707162	47534536	0	767935708		
579	Lumbini	Barciya	GULARYA Municipality	151921496	1459846768	564685307	50924000	912894480	509240000	902273877	492458051	27397077	0	76642928			
580	Lumbini	Barciya	THAKURBASA Municipality	131747828	94530682	431847000	504933000	504933000	708347509	40181780	390984421	0	792561246	248157155	0	445670640	
581	Lumbini	Barciya	BASGADI Municipality	126385679	131945451	477879966	788759667	456372940	40181780	856185767	377002276	283956164	0	660853940			
582	Lumbini	Barciya	BARBARDYA Municipality	181148612	137584049	551162080	528255000	928180600	582647400	330759622	919226230	514945632	228283880	0	742398183		
583	Lumbini	Barciya	MADHUWAN Municipality	141436740	111413807	4344886719	50778000	740842226	420172312	346465610	76668122	350002001	233930227	0	583932228		
584	Lumbini	Barciya	RAJAPUR Municipality	103657078	119035528	546900000	546900000	546900000	439838620	363486540	803028360	0	803028360	24268436	0	622462038	
585	Lumbini	Barciya	GERIMA Rural Municipality	69167398	49370249	371636260	365646500	526716760	373976760	554141760	257573671	182886718	0	445652385			
586	Lumbini	Barciya	BADHIYATAL Rural Municipality	42481135	85488326	467789366	539835650	555965650	722925351	412664640	364663320	0	856185767	27377860	0	594231118	
587	Karnali	Rukum	AATHBISKOT Municipality	48269655	98880553	467393950	645868000	678857558	486784000	508953481	108768381	537165746	12884666	0	666080412		
588	Karnali	Rukum	CHAURIAHARI Municipality	67331946	700448806	486784540	705344292	705344292	334531783	678926860	720468443	0	69275204	377233626	0	528748585	
589	Karnali	Rukum	MUSIKOT Municipality	57250204	79493597	582651724	629636365	777628844	459408600	337562210	799627200	403567678	219096769	0	623424248		
590	Karnali	Rukum	TRIVENI Rural Municipality	52403369	317468000	342660000	513802473	513802473	317184303	3000000	316818573	33970725	161428288	0	501215293		
591	Karnali	Salyan	BAAFIKOT Rural Municipality	153663532	60568896	318489350	40520000	434564688	532344905	412664640	364663320	0	777327860	354154746	0	356322233	
592	Karnali	Salyan	SANIBHERI Rural Municipality	265104533	347659300	3401505110	308463080	308463080	377678643	280145501	484714000	0	507824144	270987065	0	420217362	
593	Karnali	Salyan	BANGAAD KUPNDE Municipality	114538734	950158456	382444380	375150579	629865049	475795762	280586411	309505091	0	7930221	368146153	0	149260297	
594	Karnali	Salyan	BAAGCHHAUR Municipality	184209219	84354216	415817744	236106454	481479530	707978144	481479530	0	736847023	162867162	0	598624322		
595	Karnali	Salyan	SHAFADA Municipality	59409243	84643231	450846000	348561125	630265659	273976442	42707495	319864490	0	30966210	148269757	0	442925967	
596	Karnali	Salyan	DAHARA Rural Municipality	37231948	51716482	253795853	19757618	348430864	337451961	272720116	30834957	0	38737240	191557933	0	304190493	
597	Karnali	Salyan	KALIMATI Rural Municipality	118707221	77656799	312260620	32370385	532344905	350463810	262358000	0	618241810	248641367	0	47765333		
598	Karnali	Salyan	Kumati Rural Municipality	59750798	66182565	340157370	349158754	4486524910	205864417	309485080	0	518618080	248566118	0	365863259		
599	Karnali	Salyan	CHHATRESHAWORI Rural Municipality	73565389	513129302	321201213	328648350	449536252	475795762	213764200	50779143	0	498275067	156527372	0	42532552	
600	Karnali	Salyan	Sidha Kumari Rural Municipality	49084749	372144366	289863478	183163977	279864643	2578701629	13574350	13574350	0	128762188	119361531	0	243893353	
601	Karnali	Salyan	TRIVENI Rural Municipality	228129198	51716482	253795853	19757618	348430864	337451961	272720116	30834957	0	30938628	103762744	0	213120772	
602	Karnali	Salyan	JAGDULLA Rural Municipality	141797204	55417308	320529381	30834957	448572850	24781404	250730000	0	49861404	217676104	0	26390826		
603	Karnali	Dolpa	THUL BHERI Municipality	20265322	24071269	14196810	12563000	4486524910	4486524910	160622162	339894000	0	87856162	14191337	0	410266910	
604	Karnali	Dolpa	MUDKECHULA Rural Municipality	21014578	31049647	251062239	21387401	324513865	305012311	149148750	0	350341056	15547653	0	263173661		
605	Karnali	Dolpa	TRIPURASUNDARI Rural Municipality	18338125	35491512	185634950	25906887	2655371474	2129781787	0	128762188	129781787	0	209986215			
606	Karnali	Dolpa	KAKEH Rural Municipality	16161811	28864378	183163977	279864643	278761735	224203734	26635456	131665141	0	260481015	303386701	0	213120772	
607	Karnali	Dolpa	CHHARKA TANGSONG Rural Municipality	28810071	29806233	176790000	20948272	2772042589	2772042589	313491570	157856000	0	46662066	12407056	0	235568359	
608	Karnali	Dolpa	Dopo Buddha Rural Municipality	14506263	47765932	204769966	23037347	30834957	24781404	250730000	0	29137705	120477056	0	235568359		
609	Karnali	Dolpa	CHHATRESHAWORI Rural Municipality	20238413	340157370	349158754	30834957	4486524910	4486524910	160622162	339894000	0	87856162	14191337	0	410266910	
610	Karnali	Dolpa	SE FOKSUNDI Rural Municipality	29206162	513129302	32408350	342650600	449536252	475795762	213764200	50779143	0	498275067	156527372	0	42532552	
611	Karnali	Dolpa	CHANDANNATHI Municipality	136910778	516140377	289863478	183163977	279864643	278761735	309508691	0	31254056	97744316	0	243893353		
612	Karnali	Jumla	KANKASUNDARI Rural Municipality	633163536	47765932	29489662	204769966	426307643	321206239	14196810	12563000	0	46662066	15060382	0	31277343	
613	Karnali	Jumla	GUTHICHHAUR Rural Municipality	39550000	47468516	201832744	34981152	323832412	34981152	160622162	339894000	0	347864018	16856899	0	29886366	
614	Karnali	Jumla	TATOPAN Rural Municipality	77850732	55636361	28036989	18983493	43370415	279405550	211481620	0	490673807	12145474	0	35886373		
615	Karnali</																

S.N	Province	District	Local Government	Internal Revenue			Divisible Revenue			Fiscal Transfer			Total Received			Budget			Expenditure		
				Revenue	Central Gov.	Provincial Gov.	Revenue	Capital	Financing	Revenue	Capital	Financing	Total	Recurrent	Capital	Financing	Total	Recurrent	Capital	Financing	
617	Karnali	Jumla	SINHA Rural Municipality	33998191	27773810	23393797	380409032	222124294	174325297	394495991	197447748	160516102	0	357953797	0	357953797	0	357953797	0	357953797	
618	Karnali	Jumla	HIMA Rural Municipality	18761775	42205915	282308402	16066924	359334017	235341420	166386060	0	40309480	205526685	100309480	0	305836045	0	305836045	0	305836045	
619	Karnali	Mugu	CHAYANATH RAJA Rural Municipality	113651446	73194286	46164150	27501160	676017054	346775023	370819102	0	726326704	298660716	266326704	0	563498719	0	563498719	0	563498719	
620	Karnali	Mugu	MUGKUMAVIORG Rural Municipality	46880330	43700844	220804160	28295332	338779906	275357174	91482942	0	36680116	21813779	46689427	0	479823206	0	479823206	0	479823206	
621	Karnali	Mugu	KHTAYAD Rural Municipality	14449000	6237394	306795274	23876000	506859272	34507956	21049900	0	54659956	312197819	163729589	0	47984558	0	47984558	0	47984558	
622	Karnali	Mugu	SORU Rural Municipality	17460000	31164889	31157080	60684000	60241797	22752019	270214498	0	497735717	205683549	254104287	0	45968837	0	45968837	0	45968837	
623	Karnali	Humla	ADAANCHULI Rural Municipality	18579670	30131693	197686564	44467918	290659845	180846846	149388130	0	33025676	153491320	95654715	0	25206035	0	25206035	0	25206035	
624	Karnali	Humla	KHARPNUNATH Rural Municipality	22932798	30279963	26713276	47323500	3787157087	216813349	422651950	188480014	0	168639052	188480014	354479066	0	486065704	0	486065704	0	486065704
625	Karnali	Humla	CHANKHELI Rural Municipality	1085116	3027997	192067618	25522000	25689385	17764049	12186000	0	298664646	82307800	160797800	0	25135542	0	25135542	0	25135542	
626	Karnali	Humla	TAJAKOT Rural Municipality	2417753	31758450	187026778	32497000	283702882	10619200	16766003	0	27888003	145987082	101097800	0	247084882	0	247084882	0	247084882	
627	Karnali	Humla	NAMKHA Rural Municipality	28763955	35196398	21500400	249279284	334740037	30704000	386539883	0	370316875	234028637	95652400	0	33554037	0	33554037	0	33554037	
628	Karnali	Humla	SARKEGAUD Rural Municipality	2000000	2000000	307040044	339470000	252562520	163254500	0	415797920	235566167	0	147847727	0	147847727	0	147847727	0	147847727	
629	Karnali	Humla	SINKOT Rural Municipality	1292956	568820470	339408898	354659665	4333014290	246467700	221576000	0	468063700	229786270	196662420	0	426460990	0	426460990	0	426460990	
630	Karnali	Humla	KHADACHAKRA Municipality	74598986	60247870	371757403	20047539	5268652797	464272751	128591739	0	588644130	39882856	87232748	0	486065704	0	486065704	0	486065704	
631	Karnali	Humla	TILAGUFA Municipality	41455783	532525100	35731810	42295889	489206681	424203700	120520200	0	544757500	101979046	0	477815272	0	477815272	0	477815272		
632	Karnali	Humla	RASKOT Municipality	32870500	32870500	363286350	25625050	48937600	498942988	0	557947622	2650000	19078000	0	43874365	0	43874365	0	43874365		
633	Karnali	Humla	Kalkot	Shubi Kalka Rural Municipality	16720463	47827879	306250810	19075884	359848296	315898482	0	416573196	291417946	77183070	0	366682816	0	366682816	0	366682816	
634	Karnali	Humla	Kalkot	NARHARNATH Rural Municipality	481717662	641471237	395863894	313847414	393519210	180814221	0	577333431	34228308	134329308	0	476585420	0	476585420	0	476585420	
635	Karnali	Humla	Kalkot	PACHALDHARNA Rural Municipality	24970000	24970000	298261310	20022741	382093450	157856267	0	433969717	264565244	119419737	0	383984981	0	383984981	0	383984981	
636	Karnali	Humla	Kalkot	PAITALA Rural Municipality	28086239	56291946	272899270	33170080	3431464889	276709880	0	435144889	301639863	7274154	0	373856809	0	373856809	0	373856809	
637	Karnali	Humla	Kalkot	MAHABAI Rural Municipality	32651794	43368651	163012270	230309890	283636065	24078775	0	594579709	208638052	816004288	0	29028330	0	29028330	0	29028330	
638	Karnali	Humla	Kalkot	sati tribeni Rural Municipality	60751326	4732352	289720080	21525847	375567068	262652320	0	557947622	24873134	19081231	0	396657971	0	396657971	0	396657971	
639	Karnali	Humla	Jajarkot	CHEGADGAD Municipality	11000000	93753091	504420080	504646971	733220385	511146513	0	576625548	46081123	213123103	0	673994226	0	673994226	0	673994226	
640	Karnali	Humla	Jajarkot	Naigad Municipality	656047354	46460000	453561710	453561710	615156762	320906000	0	623874048	245386561	127906806	0	382676258	0	382676258	0	382676258	
641	Karnali	Humla	Jajarkot	BHERI Municipality	87684365	87801614	541112000	384712000	743969179	46380000	0	276701985	207802785	178286913	0	393157613	0	393157613	0	393157613	
642	Karnali	Humla	Jajarkot	KUSE Rural Municipality	112126657	63556267	290218560	20855581	306103080	166318030	0	47241110	265167884	108151412	0	373339296	0	373339296	0	373339296	
643	Karnali	Humla	Jajarkot	JUNICHANDI Rural Municipality	64284565	74127832	38061842	30730048	458671489	276153210	0	505562409	246733183	184166236	0	429980870	0	429980870	0	429980870	
644	Karnali	Humla	Jajarkot	BAAREKOT Rural Municipality	45408526	70408634	314765080	28086249	458671489	276153210	0	505562409	246733183	184166236	0	429980870	0	429980870	0	429980870	
645	Karnali	Humla	Jajarkot	SHIWALAYA Rural Municipality	46490012	52401659	30384840	283568240	430392493	290711132	0	475367027	252969452	127113276	0	460163397	0	460163397	0	460163397	
646	Karnali	Humla	Daleilek	AA THBSI Municipality	10000000	73466916	376210080	239432656	572622621	331100119	0	273119386	126519507	127905043	0	343733636	0	343733636	0	343733636	
647	Karnali	Humla	Daleilek	Bindraimai Municipality	17747050	66115634	37926226	37926226	317750727	260625054	0	156795745	225567581	112828804	0	485488316	0	485488316	0	485488316	
648	Karnali	Humla	Daleilek	Narayan Municipality	873963728	919770228	519598918	37083725	538774490	275812773	0	760409601	450538099	190465997	0	630933166	0	630933166	0	630933166	
649	Karnali	Humla	Daleilek	GURANS Rural Municipality	61807558	66207558	411915669	40617330	582547302	382234769	0	607732039	331827520	182241220	0	520088740	0	520088740	0	520088740	
650	Karnali	Humla	Daleilek	THATIKANDHI Rural Municipality	76228933	66717369	379307093	33929266	487580661	30408690	0	510113765	283080721	177103276	0	460163397	0	460163397	0	460163397	
651	Karnali	Humla	Daleilek	DUNGESW/M OR Rural Municipality	51319548	55432092	273750404	273568240	404221474	404221474	0	438262448	274596728	12711618	0	340401506	0	340401506	0	340401506	
652	Karnali	Humla	Daleilek	NAUNULE Rural Municipality	7075132	49372452	49372452	375686363	377570227	260622140	510418947	0	315796331	190506999	307913010	0	177575305	0	177575305	0	177575305
653	Karnali	Humla	Daleilek	BHAGSWATIMA Rural Municipality	442142325	79330300	351206202	29514202	504696266	339778000	0	22234557	273331479	0	568620029	0	568620029	0	568620029		
654	Karnali	Humla	Daleilek	BHAIRABU Rural Municipality	62620980	60776080	404696266	404696266	47788600	373798000	0	446352363	268688672	0	74241036	0	74241036	0	74241036		
655	Karnali	Humla	Daleilek	MAHABU Rural Municipality	20614991	57427443	306270080	32211382	416823896	279177131	0	513780428	25959347	1533780428	0	572684430	0	572684430	0	572684430	
656	Karnali	Humla	Daleilek	Gurbakot Municipality	82283197	105846576	497820000	307821818	422681020	413730080	0	39706110	228290000	0	384091506	0	384091506	0	384091506		
657	Karnali	Humla	Daleilek	Panjipuri Municipality	576744578	80386127	418486000	394682100	501807188	788587878	0	32977062	1563	207157000	0	228290000	0	228290000			
658	Karnali	Humla	Daleilek	Surkhel	85041741	97768644	404696266	404696266	47578000	367793797	0	34810400	501319898	34810400	0	552140760	0	552140760	0	552140760	
659	Karnali	Humla	Daleilek	Surkhel	68616272	10289364	45394207	45394207	501807188	34759476	0	562265451	19346400	562265451	0	446352363	0	446352363	0	446352363	
660	Karnali	Humla	Daleilek	Surkhel	68616272	10289364	45394207	45394207	501807188	34759476	0	562265451	19346400	562265451	0	446352363	0	446352363	0	446352363	
661	Karnali	Humla	Daleilek	Surkhel	68616272</																

F/Y 2020/21

F/Y 2020/21

S.N	Province	District	Local Government	Internal Revenue						Divisible Revenue						Fiscal Transfer						Total Received						Budget						Expenditure						Capital		Financing						Total			
				Central Gov.	Prov. Gov.	Total	Revenue	Central Gov.	Prov. Gov.	Total	Revenue	Central Gov.	Prov. Gov.	Total	Revenue	Central Gov.	Prov. Gov.	Total	Revenue	Central Gov.	Prov. Gov.	Total	Revenue	Central Gov.	Prov. Gov.	Total	Revenue	Central Gov.	Prov. Gov.	Total	Revenue	Central Gov.	Prov. Gov.	Total																	
673	Sudurpashchim	Bajura	SWAMI KARTIK KAPAR Rural Municipality	23762410	43622403	30079000	28813000	396951693	226536680	189270000	191650719	209847367	21593627	161759064	0	415814680	401598086	14801105	188673886	17072496	0	376922690	329474990	0	329588094	329474990	0	376922690	329474990	0																					
674	Sudurpashchim	Bajura	HIMALI Rural Municipality	28148725	52612716	282516830	29807000	363682251	43565175	34870436	612846429	383371223	0	112768050	258062201	0	646343424	337805598	0	17072496	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
675	Sudurpashchim	Bajhang	JataPithvi Municipality	75551683	67303324	94987399	10490833	98332250	43565175	34870436	612846429	22823000	71778930	112768050	0	736816860	472130755	0	121838199	947086397	0	147561755	213107400	0	947086397	112768050	0	121838199	947086397	0	147561755	213107400	0	736816860	472130755	0															
676	Sudurpashchim	Bajhang	Bagal Rural Municipality	10108278	3130753	157145598	23131000	221564629	0	112768050	404160826	506763391	27468444	146882000	0	560842826	415846857	0	133529800	310247160	0	443778960	276783139	0	129059578	129863787	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
677	Sudurpashchim	Bajhang	Kanda Rural Municipality	40541900	62647964	376105682	53326201	331978136	25207000	0	415846857	47897799	17887275	415846857	160198000	0	47978344	319510344	0	19481112	13817112	0	148106376	147564426	0	148106376	13817112	0	19481112	147564426	0	148106376	147564426	0	0	0	0	0	0	0	0	0	0	0	0						
678	Sudurpashchim	Bajhang	Kantachaitra Rural Municipality	53383800	53326201	331978136	25207000	0	415846857	47897799	17887275	415846857	160198000	0	47978344	319510344	0	19481112	13817112	0	148106376	147564426	0	148106376	13817112	0	19481112	147564426	0	148106376	147564426	0	0	0	0	0	0	0	0	0	0	0	0								
679	Sudurpashchim	Bajhang	ChhabispattiBihin Rural Municipality	22800000	49544135	322833466	27569005	422034466	0	422034466	376105682	17887275	415846857	160198000	0	451473000	270896851	0	121307400	194265442	0	147564426	194265442	0	147564426	194265442	0	147564426	194265442	0	147564426	194265442	0	0	0	0	0	0	0	0	0	0	0	0							
680	Sudurpashchim	Bajhang	Takao Rural Municipality	53383800	53326201	331978136	25207000	0	415846857	47897799	17887275	415846857	160198000	0	47978344	319510344	0	19481112	13817112	0	148106376	147564426	0	148106376	13817112	0	19481112	147564426	0	148106376	147564426	0	0	0	0	0	0	0	0	0	0	0	0								
681	Sudurpashchim	Bajhang	Tiara Rural Municipality	38914093	56460407	36788114	19899161	241559633	43565175	34870436	612846429	22823000	71778930	112768050	0	60336666	3086361003	0	147564426	147564426	0	147564426	147564426	0	147564426	147564426	0	147564426	147564426	0	147564426	147564426	0	0	0	0	0	0	0	0	0	0	0	0							
682	Sudurpashchim	Bajhang	Dungdhai Rural Municipality	413462986	57357165	36788114	19899161	241559633	43565175	34870436	612846429	22823000	71778930	112768050	0	60336666	3086361003	0	147564426	147564426	0	147564426	147564426	0	147564426	147564426	0	147564426	147564426	0	147564426	147564426	0	0	0	0	0	0	0	0	0	0	0	0							
683	Sudurpashchim	Bajhang	Mata Rural Municipality	35755165	56163075	36788114	19899161	241559633	43565175	34870436	612846429	22823000	71778930	112768050	0	60336666	3086361003	0	147564426	147564426	0	147564426	147564426	0	147564426	147564426	0	147564426	147564426	0	147564426	147564426	0	0	0	0	0	0	0	0	0	0	0	0							
684	Sudurpashchim	Bajhang	Bilhachir Rural Municipality	17011943	53413534	318342317	18897367	402834500	43565175	34870436	612846429	22823000	71778930	112768050	0	306068952	160198000	0	146659750	270743048	0	121376480	121376480	0	146659750	270743048	0	121376480	121376480	0	146659750	270743048	0	121376480	121376480	0	0	0	0	0	0	0	0	0	0	0	0				
685	Sudurpashchim	Bajhang	Shumda Rural Municipality	88353866	44028611	181417116	29013011	265287204	0	118719164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
686	Sudurpashchim	Bajhang	Dipyal Sigadi Rural Municipality	678732171	91078166	43478106	143071533	60701856	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	0	0	0	0	0	0	0	0	0	0	0	0			
687	Sudurpashchim	Doli	Shikhar Rural Municipality	76606176	86892150	258812150	550750596	258812150	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	0	0	0	0	0	0	0	0	0	0	0	0
688	Sudurpashchim	Doli	Aadarsha Rural Municipality	47013885	66915633	253379764	21038499	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	0	0	0	0	0	0	0	0	0	0	0	0
689	Sudurpashchim	Doli	K I C Rural Municipality	343898921	641120306	265572415	16045047	16045047	0	16045047	16045047	0	16045047	16045047	0	16045047	16045047	0	16045047	16045047	0	16045047	16045047	0	16045047	16045047	0	16045047	16045047	0	16045047	16045047	0	16045047	16045047	0	0	0	0	0	0	0	0	0	0	0	0	0			
690	Sudurpashchim	Doli	Purnachaud Rural Municipality	29265390	76061544	186681788	204854000	302823844	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	0	0	0	0	0	0	0	0	0	0	0	0			
691	Sudurpashchim	Doli	Balikot Rural Municipality	50736448	90147511	430104146	28854000	531409699	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	0	0	0	0	0	0	0	0	0	0	0	0			
692	Sudurpashchim	Doli	Bagal Rural Municipality	417437311	81210386	342015622	57288980	57288980	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	0	0	0	0	0	0	0	0	0	0	0	0			
693	Sudurpashchim	Doli	Charpati Rural Municipality	92266680	70013876	334517786	38978000	503396550	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	0	0	0	0	0	0	0	0	0	0	0	0						
694	Sudurpashchim	Doli	Dhakani Rural Municipality	11562000	61284169	424684383	268052400	310606166	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	0	0	0	0	0	0	0	0	0	0	0	0						
695	Sudurpashchim	Doli	MATAKALI Municipality	706292180	11562000	47640413	282782787	314429838	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	0	0	0	0	0	0	0	0	0	0	0	0						
696	Sudurpashchim	Doli	SHALYASHIKHARA Municipality	707292180	11562000	47640413	282782787	314429838	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	143071533	143071533	0	0	0	0	0	0	0	0	0	0	0	0	0						
697	Sudurpashchim	Doli	LEKAM Rural Municipality	708292180	11562000	403642500	28																																												

Government of Nepal
Ministry of Finance
Financial Comptroller General Office, Kathmandu
Statement of Receipt and Payment of Local Governments
FY 2020/21

S.N	Province	District	Local Government	Internal Revenue	Divisible Revenue	Fiscal Transfer	Budget			Expenditure			
							Central Gov.	Province Gov.	Total Received	Recurrent	Capital	Financing	Total
729	Sudurpashchim	Dadeldhura	GANYAPADHURA Rural Municipality	5380502	52755577	260981385	15345159	335082603	240800700	137486100	372526800	10957747	325230434
730	Sudurpashchim	Dadeldhura	NAVADURGA Rural Municipality	16180642	20453978	422517972	310942810	165048523	0	47592333	47592333	0	417804968
731	Sudurpashchim	Dadeldhura	BHAGESHWOR Rural Municipality	41579241	54329517	328518350	17603419	412030527	307079170	146139235	0	45218405	12556050
732	Sudurpashchim	Kanchanpur	KRISHNAPUR Municipality	19825275	11788096	417175080	22829000	75615051	407766712	338433951	0	74200123	33251921
733	Sudurpashchim	Kanchanpur	Purnahar Municipality	239493379	103486207	432391850	40828000	810443436	344121270	455149770	0	792271040	26702924
734	Sudurpashchim	Kanchanpur	Bedikot Municipality	164225518	119977561	392008939	10284767	686486785	424786742	749922195	0	170391432	0
735	Sudurpashchim	Kanchanpur	Belaur Municipality	112449357	100776773	432343118	28043118	674606166	426911450	305828585	0	732740408	209645730
736	Sudurpashchim	Kanchanpur	Bhimdatta Municipality	344728503	14788061	78370570	46961000	1323240734	730896004	601641052	3560000	52650044	3430888
737	Sudurpashchim	Kanchanpur	Doodharachadan Municipality	87248803	7745131	335275505	37283339	531857778	350728280	282480781	0	633273661	187962813
738	Sudurpashchim	Kanchanpur	Shuklaphat Municipality	536563660	102357212	3756578540	21715248	553307560	363823458	191643187	0	555466345	320413837
739	Sudurpashchim	Kanchanpur	BELDAIDI Rural Municipality	36602377	52312790	240528270	24413923	353887360	121683086	368855462	0	18724306	99567951
740	Sudurpashchim	Kanchanpur	LALJHADI Rural Municipality	67894478	61689341	230434277	33984022	394102117	213846810	214051753	0	427385653	154702380
741	Sudurpashchim	Kailali	Dhangadi Sub-metropolitan	288205994	416495520	933256430	55125726	1694082670	94663225	982075085	0	192668310	660310295
742	Sudurpashchim	Kailali	Godawari Municipality	278942027	209890540	576252746	29208371	1094300864	628331230	586214540	0	1214545770	545457403
743	Sudurpashchim	Kailali	Gauriganga Municipality	125668303	147006283	411068974	30585224	718226784	40881270	371031920	0	779903090	23127458
744	Sudurpashchim	Kailali	Ghodaghodi Municipality	156332133	121681527	609023810	44938848	931987319	517045810	428671776	0	449888321	310104767
745	Sudurpashchim	Kailali	Tikapur Municipality	245856655	159779892	502278080	37598018	945506646	471935955	436957968	700000	909533923	418281253
746	Sudurpashchim	Kailali	Bhajani Municipality	87228446	120746895	414902810	35401506	656279757	373114760	277080270	0	650195030	315027420
747	Sudurpashchim	Kailali	Lamikhucha Municipality	12488727	17311965	622596996	46340446	968051934	571412547	505387538	0	107679085	531012318
748	Sudurpashchim	Kailali	Kailari Rural Municipality	84376316	108472683	391571157	30260046	614680176	406779790	202241693	0	608021483	38277896
749	Sudurpashchim	Kailali	Chure Rural Municipality	85799110	76831169	326323895	16285000	508239194	313686378	188655330	0	503522908	144876680
750	Sudurpashchim	Kailali	Janak Rural Municipality	119578462	118362982	404606149	22376832	664924425	415053932	319376008	0	73443940	37678327
751	Sudurpashchim	Kailali	Joshipur Rural Municipality	14581193	74206737	284982494	25516133	530386556	32478844	238462298	0	568940981	272795000
752	Sudurpashchim	Kailali	Banduria Rural Municipality	63947230	72040883	259146073	283013540	180721670	434975374	47375210	106422455	352145713	
753	Sudurpashchim	Kailali	Mohaniy Rural Municipality	34621514	84355682	345562890	2229200	486832486	313489310	19731000	51082010	171116104	0
Total				11158820566	73400027428	283477844720	2454116894	493003857797	288170415241	653249737	5323883656229	234873101764	1562895849

Source: Sub National Treasury Regulatory Application(SuTRA)

Note: Some amount of fiscal transfer from federal and provincial government has not been recorded in sutra as fiscal transfer. In addition to this local governments recorded other grants as internal revenue as well. Therefore the total internal revenue of local governments and fiscal transfer from federal and provincial governments differs from Table-1.

Government of Nepal
Ministry of Finance
Financial Comptroller General Office
Economic Code wise Expenditure of Local Governments
F/Year 2020/21

Economic Code	Economic Head	Total Budget	Total Expenditure	Expenditure in %
	Recurrent	288170415241.10	234873101763.55	81.50
21111	Employee Salary	103676902124.50	94776884290.06	91.42
21112	Official salary	4162070990.03	3754048677.56	90.20
21121	Uniform	979004273.00	694985223.68	70.99
21122	Meal	453368232.00	278039576.01	61.33
21123	Medical Allowance	229827777.07	148456140.85	64.59
21131	Local Allowance	897749106.60	615798669.71	68.59
21132	Dearness Allowance	1399666728.99	1018317799.95	72.75
21133	field Allowance	203944236.00	131623801.17	64.54
21134	Employee Meeting Allowance	512777416.00	401271025.43	78.25
21135	Employee Incentive & Award	1405665136.02	1026880643.29	73.05
21136	Foreign Allowance	2529000.00	1695200.00	67.03
21139	Other Allowance	1502979282.17	1054650958.94	70.17
21141	Official Meeting Allowance	1426591337.77	1052072852.38	73.75
21142	Official other Facility	4549864643.37	4004658752.13	88.02
21149	Official Other Allowance	451444685.06	297404003.32	65.88
21211	Expenses of Social Security Fund of Employee	27265000.00	9144277.52	33.54
21212	Contributary based pension and gratuity fund expenses	88083938.40	32052230.46	36.39
21213	Contributary Insurance Fund Expence	55426735.00	19070353.13	34.41
21214	Employees Welfare Fund	985355455.12	720108840.16	73.08
21219	Other Social Security Expenses	890453521.00	335172803.33	37.64
21221	Official Social Security Fund Expence	2295000.00	1061391.00	46.25
21223	Official Insurance Fund Expence	5168000.00	269720.00	5.22
21224	Expenses of Officials Welfare Fund	5056611.00	1535624.00	30.37
21229	Other Social Security Expenses of Office Beare	5590480.00	2877544.98	51.47
22111	Water and Electricity	584268838.89	377034282.54	64.53
22112	Communication	908041144.00	639139592.18	70.39
22113	Service Charge of Public Utility	211665347.26	145828731.52	68.90
22211	Fule (Official)	458791082.10	353682062.35	77.09
22212	Fuel (Office Purpose)	1699740760.36	1453809640.16	85.53
22213	Maintenance-Vehicle	1352751683.76	1164969893.55	86.12
22214	Insurance and Renewal Expence	458659074.90	244433795.81	53.29
22221	Operation and maintenance of Machine	860696481.42	592631868.69	68.85
22231	Repair and Maintenance of Constructed Public Property	803399565.49	534288755.76	66.50
22291	Operation and Maintinance of Other Assets	217939611.40	138296490.87	63.46
22311	General Office Expenses	3970598681.97	3487891914.68	87.84
22312	Feeds for Animals and Birds	54141875.00	39307360.25	72.60
22313	Books and Materials	1034456729.00	877188105.12	84.80
22314	Fuel- for other purpose	231724232.00	147915231.32	63.83
22315	Newspaper, Printing and Information Publishing Expenses	1850168857.42	1610539927.44	87.05
22319	Operation Expenses of Office	1584761770.25	1317944676.03	83.16
22411	Service and Consultancy Expenses	2803790955.52	1959759009.07	69.90
22412	information System and Software Operation Expenses	833946995.76	436205897.27	52.31
22413	Contract Service Fee	8750669355.18	7570349814.79	86.51
22414	Cleaning Service Fee	626304680.00	449880667.99	71.83
22419	Other Services Fee	2527740909.96	1979481824.14	78.31
22511	Employee Training Expense	396660363.07	151752728.19	38.26
22512	Skill Development and Awareness and Seminar Expense	2411276204.23	1345262077.31	55.79
22521	ProductionMaterials/ Service Expenses	926536693.22	638161977.15	68.88
22522	Programme Expenses	55530196458.97	38514969322.25	69.36
22529	Other Program Expanses	9031587267.52	6327821755.80	70.06
22611	Monitoring & Evaluation Expenses	1414734168.97	999756912.49	70.67
22612	Travelling Expenses	1381533055.52	1052021182.66	76.15

Government of Nepal

Ministry of Finance

Financial Comptroller General Office

Economic Code wise Expenditure of Local Governments

F/Year 2020/21

Economic Code	Economic Head	Total Budget	Total Expenditure	Expenditure in %
22613	Travelling Expenses of VIPs and Deligations	85319979.00	32327599.95	37.89
22619	Other Travelling Expenses	138945455.54	79594276.62	57.28
22711	Miscellaneous Expenses	6149971594.75	4910308958.45	79.84
22721	Assembly Operation Expenditure	545349133.00	428577360.34	78.59
23111	Depreciation of fixed assets	3804000.00	1811791.00	47.63
24111	Intest on Foreigh Debt	34979000.00	5979000.00	17.09
24211	Intrest On Internal Debt	223560052.16	184417551.65	82.49
24212	Service Charge and Bank Commission on Internal Debt	12135000.00	6973889.41	57.47
24213	Payment of the Service Charge, Commission and Service Charges on t	14200000.00	139992.00	0.99
24311	Interest on loans received from other tiers of government	894140.00	893910.00	99.97
24312	Service Charges and Commission of Debt Received from other tires of	6605000.00	4458867.98	67.51
25111	Current Grant shared allocation to Non-Financial Institution	127839900.00	102280001.52	80.01
25112	Capital Grant shared allocation to Non-Financial Enterprise	69528000.00	51542509.02	74.13
25121	Current Grant shared allocation to Financial Enterprise	12422500.00	7206560.00	58.01
25122	Capital Grant shared allocation to Financial Enterprise	5940000.00	3090075.00	52.02
25211	Current Grant shared allocation to Non-Financial Business	63726000.00	7430552.10	11.66
25212	Capital Grant shared allocation to Non-Financial Business	19146000.00	15047324.95	78.59
25221	Current Grant shared allocation to Financial Business	40052073.00	32586034.00	81.36
25222	Capital Grant shared allocation to Financial Businesses	34536750.00	19303138.00	55.89
25311	Subsidies to educational institutions	14887306243.50	13028907572.56	87.52
25312	Subsidies to health institutions	1033182349.00	794726438.74	76.92
25313	Support to User's committee and NGO	164579789.00	118338658.98	71.90
25314	Support to religious and cultural organizations	285787538.66	186218776.53	65.16
25315	Support to other Organizations	1106550758.68	647833456.75	58.55
26111	Current Grant provided to foreign country	4380000.00	767691.84	17.53
26121	Capital Grant provided to foreign country	8000.00	8000.00	100.00
26211	International membership fee and support	2419000.00	1567646.00	64.81
26311	Unconditional Recurrent grant to Local Bodies	192204176.00	162881839.70	84.74
26312	Conditional recurrent Grants to Local Level	5200172834.52	4532014974.24	87.15
26321	Unconditional Capital Grants to Local Level	114986000.00	113425785.30	98.64
26322	Conditional Capital Grants to Local Level	1400512792.00	1099234460.41	78.49
26411	Unconditional Recurrent Grant toGovernment Agencies, Commities & E	712136760.00	644590279.79	90.51
26412	Conditional Recurrent Grant to Government Agencies, Commities & Bo	4723481900.00	4333966744.25	91.75
26413	Conditional Grants to Other Institutions	2098734662.00	1770788750.53	84.37
26421	Government agencies , Commitees, Boards- Unconditional Capital Gra	99059000.00	94690506.00	95.59
26422	government agencies , Commitees, Boards- Conditional Capital Grants	499847001.00	293294122.34	58.68
26423	Conditional Capital grant to Other Institutions	399194054.00	331349139.48	83.00
27111	Social Securities	1694000957.00	779421434.19	46.01
27112	Other social Securities	1171642755.00	868898059.44	74.16
27211	Scholarships	1198453977.86	943333319.71	78.71
27212	Rescue, Relife & Rehabilitation Expense	3051649825.64	2258948358.44	74.02
27213	Medicine Purchases	2073103223.13	1713750598.69	82.67
27219	Other Social Assistance	943372889.59	686229761.15	72.74
27311	pensions & Disability Allowence	35414375.37	1114500.00	3.15
27312	Gratuity	166317775.00	140458906.08	84.45
27313	Accumulated Leave of Retirees	76186000.00	53594926.32	70.35
27314	Medical Expenses of Retirees	89773000.00	63809745.83	71.08
27315	Benefit and assistance for Deceased Employees	14100000.00	4542120.00	32.21
28141	Land Rent	25839446.00	13206805.37	51.11
28142	House rent	940674435.00	762542937.31	81.06
28143	Vehicle and Mechinery rent	495464664.00	384300975.86	77.56
28149	Other Rent	189651070.45	132079005.00	69.64
28211	Revenue Refund	1344793091.95	1043926003.81	77.63
28212	Judicial refund	18191013.00	12876081.00	70.78

Government of Nepal
 Ministry of Finance
 Financial Comptroller General Office
Economic Code wise Expenditure of Local Governments
 F/Year 2020/21

Economic Code	Economic Head	Total Budget	Total Expenditure	Expenditure in %
28219	Other refund	6661643383.97	6033088093.48	90.56
28911	Recurrent contingent expenses	630783370.09	0.00	0.00
Capital		244159991251.32	156299856848.62	64.02
31111	Construction / purchase of residential building	6495537722.45	3922152655.18	60.38
31112	Building Construction	28152427251	17279142650.34	61.38
31113	Structural improvement cost of the constructed building	1814223367	1354827840	74.68
31114	Land development work	402683489.5	199682904.8	49.59
31121	Vehicles	2081202333	1274169120	61.22
31122	Plant & Machinery	4228870914	2884871849	68.22
31123	Furniture & Fixture	1867118029	1249927859	66.94
31131	Livestock and horticulture development expenditure	2520172078	1755828804	69.67
31132	Computer Software Development and Purchase Expenses and Receipt c	914852366.7	576023705.8	62.96
31134	Expenditure on computer software development and purchase	480422374.9	208576506.6	43.42
31135	Capital expences-consultancy	1909065725	1238507415	64.88
31141	Safety equipment acquisition Expenditure	215521022.8	158779350.1	73.67
31151	Road and Bridge Construction	77951536617	51228936958	65.72
31152	Railway & Airport Construction	12885000	10098746.04	78.38
31153	Electrical structure construction	3027215190	2000533269	66.08
31154	Embryo & Barrier Construction	1565693691	1146293952	73.21
31155	Irrigation structure Construction	5304490808	3813642182	71.89
31156	Drinking Water Structure Construction	11709255911	8107241060	69.24
31157	Forest and Invironment Construction	1600205412	742295508.7	46.39
31158	Sanitization Structure construction	1805627141	1108799547	61.41
31159	Public Construction-Others	80368030500	50619205266	62.98
31161	Structural improvement cost of the constructed building	1282487382	1000834874	78.04
31171	Capital improvement Expenses of Public Construction	4074652332	2932782785	71.98
31172	Capital research & Consultancy	1293351132	898731582.5	69.49
31221	Existing Goods	85605042.62	79562505.03	92.94
31311	High Value Goods	12078250	11304232.13	93.59
31411	Land Acquisition	985851811.9	495103721.4	50.22
31441	Contract, Lease and License Purchase Expense	11200000	2000000	17.86
31511	Capital contingent expenses	1987728358	0	0.00
Financing		653249737.00	263325610.66	40.31
32000	Financing	653249737.00	263325610.66	40.31
Total		532983656229.42	391436284222.83	73.44

Source: Sub National Treasury Regulatory Application(SuTRA)

Government Of Nepal
Ministry Of Finance
Financial controller General Office
Function Wise Expenditure Of Local Governments
F/Y 2020/021

Function	Budget			Expenditure			Total
	Recurrent	Capital	Total	Recurrent	Capital	Expenditure	
01 General public service							
01.1 Executive and legislative bodies, financial and foreign affairs	95,467,157,331.08	20,363,969,484.59	115,831,127,315.67	75,901,690,329.52	13,609,235,707.29	89,510,926,036.81	
01.3 General service	1,151,482,979.17	384,740,114.50	1,536,223,093.67	842,321,847.49	272,381,419.19	1,114,703,266.68	
01.4 General basic service	574,126,310.49	144,412,071.30	718,538,381.79	340,970,346.56	97,550,997.57	438,521,344.13	
03 Public peace and security							
03.2 Fire control service	93,741,548,541.42	19,834,817,298.79	113,576,365,840.21	74,718,398,135.47	13,239,303,290.53	87,957,701,426.00	
03.3 Court	141,982,141.32	216,901,719.00	358,883,860.32	107,304,844.05	81,740,800.05	189,045,644.10	
03.5 Public peace and security	354,860,970.00	48,389,000.00	403,249,970.00	183,461,131.14	25,293,492.00	208,754,623.14	
04 Economic affairs							
04.2 Agriculture, forestry, fisheries and hunting	2,397,146,898.29	725,791,603.96	3,122,938,502.25	1,594,123,277.91	602,858,722.06	2,196,981,989.97	
04.3 Fuel and energy	21,077,371,121.50	120,763,181,163.10	141,840,552,284.60	14,349,061,432.64	78,680,364,236.37	93,029,425,669.01	
04.4 Mining, production and construction	12,386,871,043.44	10,224,041,195.76	22,610,912,239.20	8,528,338,673.88	7,127,372,916.87	15,655,711,580.75	
04.5 Traffic	220,459,053.06	3,479,715,278.03	3,700,174,331.09	154,884,094.87	2,131,909,234.94	2,286,793,329.81	
04.6 Communication	2,570,000.00	3,500,000.00	6,070,000.00	878,400.00	2,790,535.00	3,668,935.00	
04.7 Other industries	1,358,081,201.24	96,752,294,131.92	98,110,375,333.16	1,003,823,600.70	63,024,242,331.01	64,028,065,931.71	
04.8 Research and Development - Economic Affairs	224,812,428.44	406,107,234.00	630,919,662.44	134,623,148.43	247,194,984.67	381,818,143.10	
04.9 Economic matters - not classified elsewhere	1,725,154,342.65	3,042,211,380.65	4,770,365,723.30	966,346,516.10	1,711,304,580.69	2,677,651,106.79	
05 Environmental protection							
05.1 Garbage management	1,735,579,048.30	3,752,863,007.80	5,488,442,056.10	1,135,997,638.31	2,381,738,888.47	3,517,736,506.78	
05.2 Sewage management	3,420,844,004.37	3,102,448,934.94	6,523,292,939.31	2,424,163,360.35	2,053,810,764.72	4,477,980,125.07	
05.4 Biodiversity and soil conservation	1,329,188,930.58	8,258,736,744.33	9,587,925,674.91	850,754,986.93	4,998,489,280.11	5,849,244,287.04	
05.6 Environmental protection - not classified elsewhere	628,569,875.50	4,844,638,445.49	5,473,258,320.99	391,079,313.40	3,251,542,639.67	3,642,621,953.07	
06 Accommodation and community facilities							
06.1 Housing development	2,270,000.00	520,559,464.68	522,829,464.68	1,212,136.00	328,473,866.21	329,686,002.21	
06.2 Drinking water	152,978,419.74	1,068,925,894.59	1,221,904,314.33	105,346,261.96	669,118,775.79	774,465,037.75	
06.3 Housing and community facilities - not mentioned elsewhere	545,370,635.34	1,824,562,939.57	2,369,933,574.91	353,117,275.57	749,353,988.44	1,102,471,274.01	
07 Health							
07.1 Pharmaceutical production, equipment and tools	29,739,502,383.48	6,584,315,409.02	36,323,817,792.50	23,847,678,105.95	4,243,272,369.67	28,090,950,475.62	
07.2 Outdoor service	1,739,966,602.59	397,237,092.00	2,187,203,684.59	1,525,961,845.97	298,149,205.75	1,824,111,051.72	
07.3 Hospital service	6,446,946,556.55	504,923,100.83	6,951,869,657.38	5,035,522,515.49	342,421,913.69	5,377,954,429.18	
07.4 Public health care	4,570,045,751.79	1,033,370,223.00	5,603,415,974.79	3,824,615,850.33	57,752,340.27	4,397,368,190.60	
07.5 Research service	12,975,366,057.03	1,275,090,857.12	14,250,456,914.15	10,113,644,874.43	930,823,100.82	11,044,467,975.25	
07.6 Health - Not classified elsewhere	216,391,522.00	39,688,000.00	256,079,522.00	188,118,323.37	26,990,225.50	215,109,048.87	
08 Entertainment, culture and religion							
08.4 Religious and other community services	3,740,785,893.52	3,334,006,136.07	7,074,792,029.59	3,159,814,196.36	5,072,125,583.64	5,231,939,780.00	
08.5 Research and development, cultural and religious	1,187,588,138.87	10,070,784,879.88	11,258,383,018.75	712,931,930.61	5,820,053,031.72	6,532,984,962.33	
08.6 Entertainment, culture and religion - not categorized elsewhere	414,631,980.71	290,489,620.16	2,619,688,419.42	2,910,178,039.58	1,656,844,631.29	3,976,297,401.24	
	675,311,816.27	1,089,943,786.98	242,364,939.28	1,089,943,786.98	465,775,997.32	708,080,936.60	

Function Wise Expenditure Of Local Governments

F/Y 2020/021

	Function	Budget			Expenditure		
		Recurrent	Capital	Total	Recurrent	Capital	Total
09	Education	118,017,121,788.63	12,716,679,231.47	130,733,801,021.10	105,634,415,086.51	10,752,057,153.32	116,386,472,239.83
	09.1 Pre-primary and primary education	45,150,406,930.17	187,291,307.05	45,337,698,237.22	42,548,727,549.81	168,282,334.72	42,717,009,884.53
	09.2 Secondary education	16,101,181,343.46	133,776,196.00	16,234,957,539.46	14,982,808,965.09	118,769,710.28	15,101,578,675.37
	09.5 Non-level education (non-formal education)	1,835,413,626.00	85,785,100.00	1,921,198,726.00	1,418,584,170.12	44,745,135.22	1,463,329,305.34
	09.6 Support services for education	23,162,179,712.99	9,522,465,481.38	32,684,645,194.37	19,745,234,895.09	8,143,525,669.15	27,888,760,564.24
	09.8 Education - not classified elsewhere	31,767,940,177.01	2,787,361,147.04	34,555,301,324.05	26,939,059,506.40	2,276,734,303.95	29,215,793,810.35
10	Social security	15,835,150,874.94	3,116,541,969.30	18,951,692,844.24	10,067,296,066.99	2,199,190,307.46	12,266,486,374.45
	10.1 Weak and sick	409,392,390.00	30,778,466.36	440,160,856.36	251,638,869.56	21,677,543.87	273,316,413.43
	10.2 Senior citizen	218,323,920.00	51,778,780.98	270,102,700.98	140,340,241.14	36,194,923.16	176,535,164.30
	10.4 Family and child welfare	98,723,677.00	5,990,000.00	104,713,677.00	61,022,888.03	4,351,203.96	65,374,091.99
	10.7 Social exclusion	1,151,113,242.80	157,453,468.22	1,308,566,711.02	697,665,073.11	103,904,700.34	801,569,773.45
	10.8 Social Security - Research and Development	2,793,484,770.20	651,616,775.48	3,445,111,545.68	1,657,739,731.67	445,203,049.44	2,102,942,781.11
	10.9 Social Security - Not classified elsewhere	11,164,112,874.94	2,218,924,478.26	13,383,037,353.20	7,256,889,263.48	1,587,858,886.69	8,846,748,150.17
	and Total	288,170,415,241.10	244,159,991,251.32	532,330,406,492.42	234,873,101,763.55	156,299,856,848.62	391,172,958,612.17

Source: Sub National Treasury Regulatory Application(SuTRA)

APPENDIX – I

The name and designation of officers of FCGO involved in preparing and completing this report:

S.N.	Name	Designation	Division/Section
1	Mr. Than Prasad Pangyani	Joint FCG	Fund Administration Information Technology Division
2	Mr. Bhesh Prasad Bhurtel	Deputy FCG	Treasury Management and System Development Section
3	Mr. Roma Kanta Kafley	Deputy FCG	Intergovernmental Fiscal Coordination Section
4	Mr. Bishnu Hari Baral	Deputy FCG	Internal Audit Section
5	Mr. Krishna Prasad Acharya	Deputy FCG	Budget Operation and Reimbursement Section
6	Mr. Ram Chandra Sharma	Deputy FCG	Financial Reporting and Publication Section
7	Mr. Hira Neupane	Under Secretary	Public Debt Management Office
8	Mr. Utsav Raj Ghimire	Account Officer	Financial Reporting and Publication Section
9	Mr. Navraj Pandit	Account Officer	Financial Reporting and Publication Section
10	Mr. Ramesh Prasad Bhandari	Accountant	Financial Reporting and Publication Section
11	Mrs. Sunita Byanju	Computer Operator	Financial Reporting and Treasury Section

For Comments, Contact or Mail to:

**Financial Reporting and Publication Section
Financial Comptroller General Office**
Kathmandu, Nepal

Phone: 01-4770353, Fax: 01-4414651
Email: saps@fcgo.gov.np