

ACKNOWLEDGEMENT

Consolidated Financial Statement of FY 2004/2005 published by Financial Comptroller General Office briefly presents Macro Financial Scenario.

As a departure from earlier publication this publication includes the comparative trend of last five years like regional and district level information on revenue and expenditure. The publication of this report is our honest attempt in maintaining transparency, responsibility and accountability towards our organization and also to the people concerned of different walks of life.

This is my pleasure and pride to thank Deputy Financial Comptroller General *Rajendra Prasad Nepal* who as the chief of Statistical and Analysis Section has led the team of staff who worked hard in completing this report. I also appreciate the supervisory role of Joint Financial Comptroller General *Mr. Dharanidhar Khatiwada* who enabled the team to complete this report in time. This publication is an output of continuous endeavour of our dedicated officers *Rajendra Lal Shrestha, Pradip Bhandari, Ritesh Kumar Shakya, Nirmal Dahal* and supporting staff *Yubaraj Rai, Sujita Joshi and Shyam Pd. Uprety*.

May, 2006

Sushil Prasad Sharma Dhungel
Financial Comptroller General

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Acronyms

AE	Actual Expenditure
AR	Actual Revenue
BDOD	Bilateral Disbursement of Outstanding Debt
DOD	Disbursement of Outstanding Debt
DODE	External Disbursement of Outstanding Debt
EGE	Expenditure for Good Governance
ESBEG	Expenditure for Sustainable and Broad-based Economic Growth
ESSID	Expenditure for Social Sector and Infrastructure Development
ETP	Expenditure for targeted Programme
Exp	Expenditure
FGE	Foreign Grant Portion
FLE	Foreign Loan Portion
GDP	Gross Domestic Product
GoNE	Government Portion
MDOD	Multilateral Disbursement of Outstanding Debt
TE	Targeted Expenditure/Annual Budget
TD	Total Debt
TR	Targeted Revenue/Estimates of Revenue
TxR	Tax Revenue

Highlights of Government Financial Operations

FY 2004/2005

1. Revenue and Other Incomes

- 1.1 The total revenue collection in FY 2004/05 is Rs.70.12 billion, which represents a 12.50 percent growth over the immediately preceding year. The total revenue collection in FY 2003/2004 was Rs.62.33 billion. In FY 2004/05 revenue collection is 94.86 percent of the targeted collection of Rs.73.92 billion. The revenue collection in the immediately preceding year was 100.16 percent of the target. In FY 2004/05 Tax revenue is Rs.54.14 billion accounting for 77.21 percent of the total revenue. The share of tax revenue in total revenue in the last FY was 77.29 percent. Main revenue heads and their share (percent) in the total revenue are as follows:

Revenue Head	FY 2003/04	FY 2004/05
Import duties	17.11	17.54
Value Added Tax (Imports)	14.24	17.50
Dividend from Service oriented Institutions	-	4.71
Excise Duty Cigarettes	3.84	3.53
Income Tax from Public Limited Company	-	3.52

- 1.2 The government received Rs.453.2 million in FY 2004/05 in the form of refund of advances as well as unutilized release amount given in earlier years or recovery of irregularities identified by audit. This amount is deposited in K.1.6 bank account. The collection in respect of these items was Rs.493.9 million in the preceding fiscal year.

2. Analysis of Expenditure

- 2.1 The **total government expenditure** (excluding local government expenditures) in FY 2004/05 is Rs.102.56 billion, which works out to be 88.96 percent of the initial budget estimate and 101.60 percent of the revised estimate. The expenditure went up by 14.67 percent in comparison to immediately preceding year. The previous fiscal year expenditure was Rs.89.44 billion.
- 2.2 The **Recurrent budget estimate** for FY 2004/05 was Rs.70.10 billion. The recurrent expenditure amounted to Rs.61.69 billion, which is 88 percent of the budget. The share of charged (Non-votable) expenditure in the total recurrent expenditure is 19.89 percent .
- 2.3 The Capital Expenditure in FY 2004/05 is Rs.27.34 billion, which is 83.64 percent of the initial budget estimate of Rs.32.69 billion.
-
- 2.4 The Principal Payment expenditure in FY 2004/05 is Rs.13.53 billion, which is 108.24 percent of the initial budget estimate of Rs.12.50 billion.

2.5 The total expenditure was funded through the following three broad sources:

Rs in Million

Source	Approved Initial Budget				Actual Expenditure			
	2003/04		2004/05		2003/04		2004/05	
	Amount	%	Amount	%	Amount	%	Amount	%
HMG	74,062.10	72.33	82,980.00	71.98	70,527.59	78.85	78,903.17	76.93
Foreign Loan	12,820.70	12.52	16,959.20	14.71	7,629.00	8.53	9,266.13	9.04
Foreign Grant	15,512.20	15.15	15,350.70	13.31	11,286.00	12.62	14,391.17	14.03
Total	102,395.00	100.00	115,289.90	100.00	89,442.59	100.00	102,560.47	100.00

2.6 Out of the total expenditure 88.92 percent was met from the cash released from the central treasury of the government. The remaining 11.08 percent was either paid directly by the foreign development partners (donors) or was provided by them as commodity & direct payment. The cash expenditure increased by 12.73. percent over the previous year while the Commodity/Direct Payment expenditures increased by 32.97 percent. The budget performance analysis of the cash and non-cash (Commodity/Direct Payment) expenditures shows that the incidence of under-spending is high in non-cash segment.

Rs. in Million.

Type	FY 2003/04			FY 2004/05		
	Initial Budget	Actual Expenditure	Percent	Initial Budget	Actual Expenditure	Percent
Cash	88,327.41	80,898.59	91.59	101,650.95	91,199.25	89.72
Non-cash	14,067.59	8,544.01	60.74	13,638.95	11,361.22	83.30

2.7 Rs.489,797,112 of the total expenditure reported in the financial statements as incurred from out of foreign grant released from central treasury in the condition of reimbursements to be given by the development partners. During FY 2004/05, Rs.3,859,466,330 was received from development partners against the reimbursement of previous FY expenditure and some portion of FY 2004/05 expenditure.

2.8 Rs.2,330,862,034 of the total expenditure reported in the financial statements as incurred from out of foreign loan released from central treasury in the condition of reimbursements to be given by the foreign lenders. During FY 2004/05, Rs.5,615,952,393 was received from foreign lenders against the reimbursement of previous FY expenditure and some portion of FY 2004/05 expenditure.

2.9 The following ten sectors consumed more than 75 percent of the total government expenditure. The highest share of government expenditure in the past three years went to debt repayments..

Figure in Percentage

S.No	Expenditure Sector	FY 2002/03	FY 2003/04	FY 2004/05
1	Domestic and Foreign Loan Repayment	19.26	19.38	19.26
2	Education	15.76	16.08	16.79
3	Defense	8.79	9.52	10.69
4	Finance Ministry Miscellaneous	8.23	8.11	5.96
5	Home Affairs	8.04	7.78	7.83
6	Investment in Public Enterprises	8.87	7.43	7.87
7	Local Development	6.31	5.85	5.83
8	Electricity	4.66	5.34	7.04
9	Road Transport	4.71	4.76	4.36
10	Health	4.35	4.44	4.57

2.10 The following five sectors consumed more than 75 percent of the recurrent expenditure.

Figure in Percentage

S.No	Expenditure Sector	FY 2004/05
1	Education	25.87
2	Defense	13.91
3	Home Affairs	10.78
4	Domestic and Foreign Loan Repayment	10.08
5	Finance Ministry Miscellaneous	8.60

2.11 Major share of the **Capital expenditure** went to electricity sector. The following sectors consumed more than 75 percent of the capital expenditure.

Figure in Percentage

S.No	Expenditure Sector	FY 2004/05
1	Electricity	26.40
2	Local Development	16.34
3	Road Transport	15.18
4	Irrigation	7.03
5	Drinking water	5.27
6	Education	4.61
7	Police	2.76
8	Communication	1.96
9	Health	1.50

2.12 From the miscellaneous account head of Ministry of Finance in FY 2002/03, 2003/04 and 2004/05, ministries whose expenditure crosses more than 75% are shown below. From the miscellaneous whose expenditure account head 95-3-905, expenditure for pension includes Rs. 1.84 billion and Rs.1.20 billion falls under Ministry of Finance and Ministry of Defence respectively.

Figure in Percentage

S.No.	Ministry Name	FY 2002/03	FY 2003/04	FY 2004/05
1	Ministry of Finance	32.42	45.78	44.21
2	Ministry of Defence	36.03	20.98	24.90
3	Ministry of Home Affairs	9.26	9.77	9.52
4	Ministry of Local Development	0.29	1.83	3.07
5	Ministry of Health	1.88	1.74	1.34
6	Ministry of Industry	0.25	0.57	5.77
7	Ministry of Foreign Affairs	-	-	2.74

2.13 The total outstanding advance at the end of FY 2004/05 amounted to Rs.2.24 billion. Out of this amount, Rs.1.78 billion is for the FY 2004/05, (of which Rs.980 million was from recurrent budget while Rs.802 million was from capital budget). The total outstanding advance is about 1.74 percent of the total expenditure of Rs.102.56 billion.

2.14 More than 80 percent of the outstanding advance belonged to the following seven ministries:

S.No	Ministry Name	Percent of the total outstanding Advance
1	Ministry of Home Affairs	30.73
2	Ministry of Health	15.47
3	Ministry of Local Development	6.50
4	Ministry of Physical Planning and Works	21.21
5	Ministry of Education and Sports	3.75
6	Ministry of Finance	5.61
7	Ministry of Foreign Affairs	2.60

2.15 Internal audit conducted by District Treasury and Controller Office during FY 2004/05 reported an amount of Rs.1.29 billion as irregular expenditures (either not complying with the provisions of Financial Administration Regulations or the procedures not followed). This amount represents 1.41 percent of the total cash released from DTCO's. Concerned paying offices have been instructed to settle these irregularities before final audit.

- 2.16 The total accrued expenses at the end of FY 2004/05 amounted to Rs.271.6 million both from recurrent and capital budget. More than 78% of the due payment belonged to the following 5 Ministries.

S. No.	Ministry Name	Percent of the total due payment
1	Ministry of Education & Sports	20.02
2	Ministry of Physical Planning & Works	19.10
3	Ministry of Home Affairs	17.62
4	Ministry of Local Development	12.57
5	Ministry of Defence	9.29

3. Cash Flow Position

- 3.1 During the fiscal year 2004/05, the cash balance changed by negative of Rs.3.37 billion. The cash balance of the previous fiscal year was Rs.0.75 billion.
- 3.2 After the introduction of Reimbursement Release System, the unspent cash balance remaining in accounting office's bank accounts has continuously been declining. In FY 2004/05, however the unspent cash balance has increased. At the end of FY 2004/05, the cash balance was Rs.186.8 million, which is higher than Rs.144.8 million of fiscal year 2003/04.

Accounting Principles and Assumptions

- 1 The revenue and expenditure of the government are recorded and reported using cash accounting principle. This principle assumes all cash receipts into the consolidated fund account as revenue and all cash payments against a budget head as expenditure.
- 2 The reported revenue and expenditure include only those that affect the consolidated fund account of the government and the heads that were approved by the Parliament through the Appropriation Act and the passage of Budget Speech.
- 3 The sum of expenditure also includes advance amount during the year that remained unsettled until the last day of the fiscal year.
- 4 The reported expenditure also includes payments for accrued expenses of the previous year. Certain category of expenses can be accrued as per the Rule 39(8) of Financial Administration Regulation, 1999.
- 5 The reported revenue is the amount of collection in the government bank accounts (the revenue is deposited into 127 different bank branches namely Nepal Rastra Bank, Rastriya Banijya Bank, Nepal Bank Ltd. and Nepal Bangladesh Bank. The revenue reported by the government offices totaled Rs. 67.43 billion. The different between government office reporting and bank reporting is due to the fact the revenue deposits into the bank during the final week of the fiscal year by the taxpayers are reported to revenue-accounting office in the subsequent year.
- 6 In the case of block grant given to local bodies and public corporations, the release money is considered as expenditure, although the grant recipients may not have fully spent the amount.
- 7 The expenditure figures are obtained from two sources for consolidation, namely District Treasury and Controller Offices (DTCOs) and concerned Ministries are reconciled at the FCGO. Wherever the figures did not reconciled, FCGO relies on the DTCO figures because they record the expenditures and also carry out the internal audit. However, in the case of Direct payments and Commodity Grants, FCGO relies on the concerned Ministries or the concerned Project.
- 8 In case of Direct Payments and Commodity grants, wherever the line-item of the expenditure was not clarified by the reporting entities, FCGO used the line-item shown in the Budget Statement (the Red Book).
- 9 The non-cash expenditures (Direct Payments and Commodity Grants by the development partners) are not recorded in government accounts. FCGO does not have any means of verifying whether any item of expenditure was incurred but was not reported.
- 10 In case where ministries have reported different amount for release and expenditure from non-cash sources, the release amount is treated as expenditure.

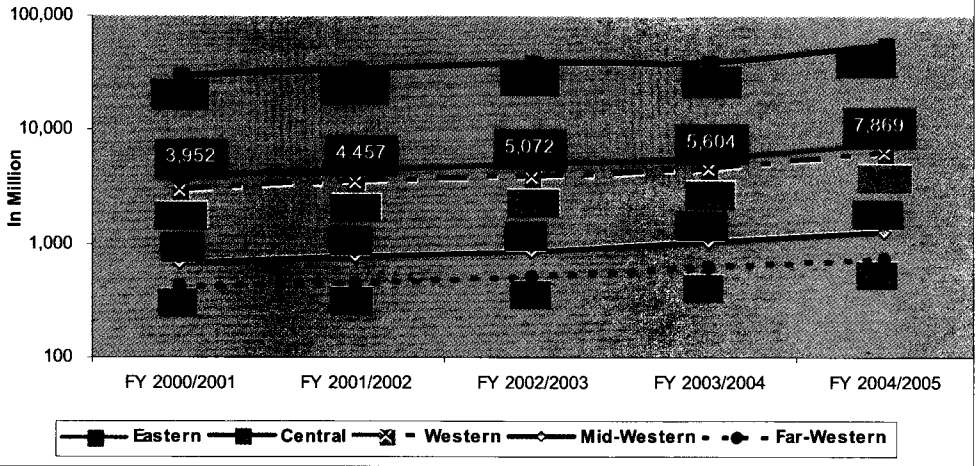
- 11 Although there is no provision in the rules, offices often lend money from one budget head to other budget head within the office or to other offices. In order to avoid the double accounting of the expenditure, cash balance has been shown in lending budget head and actual expenditure has been reported in the borrowing budget head.
- 12 For the expenditures incurred in foreign currency the conversion is done on the rates prevailing on the value date. Wherever the value date could not be ascertained, rate prevailing at the year-end has been taken as the basis.
- 13 Revenue collected by those offices whose budget was not directly released by DTCO was shown in their respective budget offices. For example, Revenue collected by Traffic Police Offices shown in their respective Regional or District Police Office.

Comparative Summary of Income and Expenditure

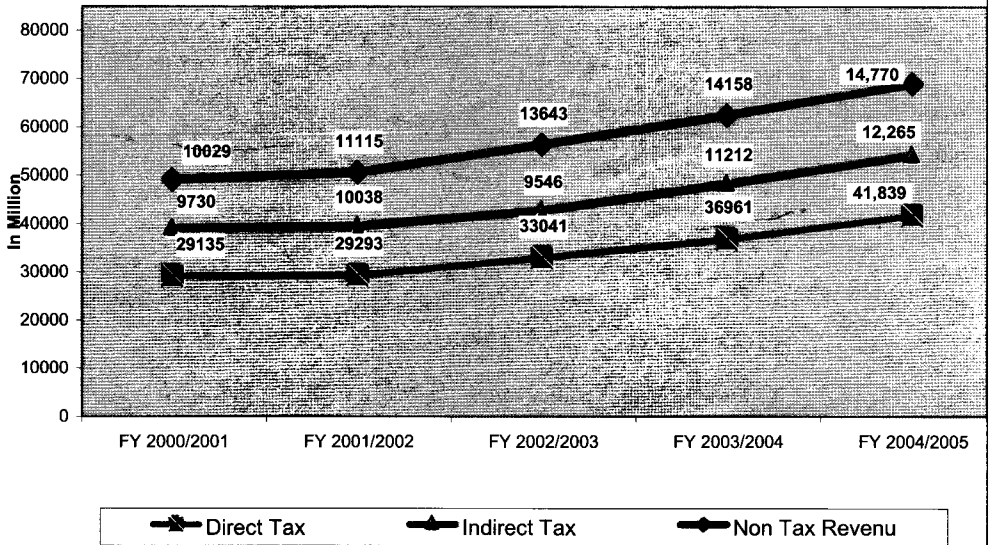
In Thousand

Head	Actual of 2002/03	Actual of 2003/04		Actual of 2004/05
Total Expenditure	84,006,081.18	89,445,155.47		102,560,471.86
Regular	54,973,061.71	58,451,621.31	Recurrent	61,686,433.40
Development	29,033,019.46	30,993,534.16	Capital	27,340,719.44
			Principal Payment	13,533,319.02
Source of Finance	67,568,936.91	73,616,986.01		84,513,913.49
Revenue	56,229,790.81	62,331,027.66		70,122,742.00
Tax	42,586,933.39	48,172,981.61		54,104,779.05
Non-tax	13,642,857.43	14,158,046.05		16,017,962.95
Foreign Grant	11,339,146.10	11,285,958.35		14,391,171.49
Bilateral Grant	9,387,207.90	8,949,781.39		9,104,318.99
Multilateral Grant	1,951,938.20	2,336,176.96		5,286,852.50
Surplus (+) Deficit (-)	-16,437,144.27	-15,828,169.45		-18,046,558.37
Sources of Deficit Finance	13,426,423.37	13,236,798.84		18,204,229.62
Foreign Loan	4,546,423.37	7,628,998.84		9,266,129.62
Bilateral Loan	657,221.33	66,013.30		126,461.98
Multilateral Loan	3,889,202.05	7,562,985.54		9,139,667.64
Domestic Borrowing	8,880,000.00	5,607,800.00		8,938,100.00
Cash Balance Surplus (+) Deficit (-)	3,010,720.89	2,591,370.61		-157,671.26

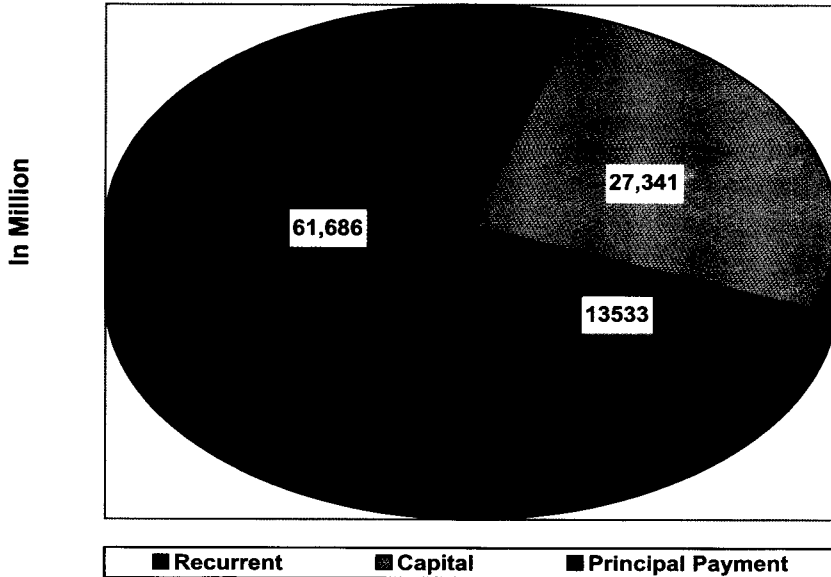
Region-wise Revenue Collection Trend



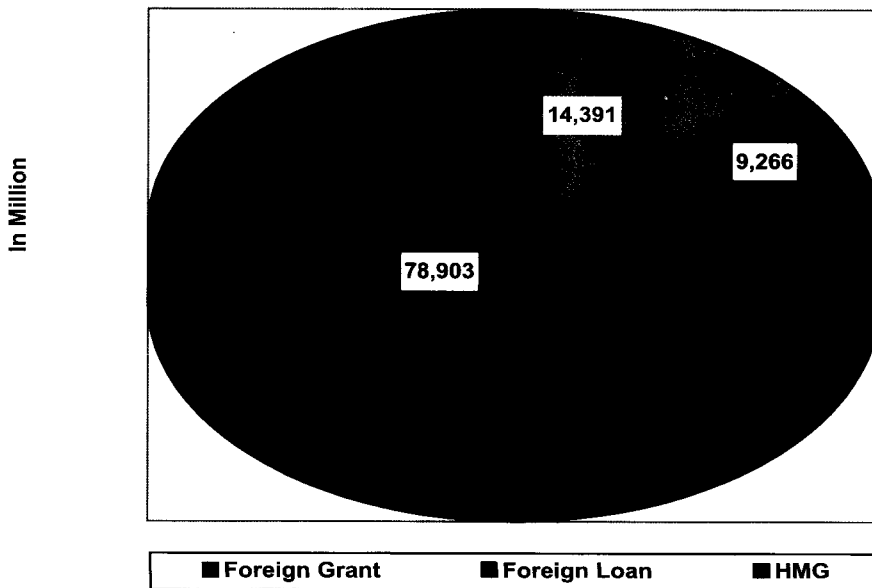
Trend of Revenue Collection



Recurrent, Capital & Principal Payment Expenditure FY 2004/05

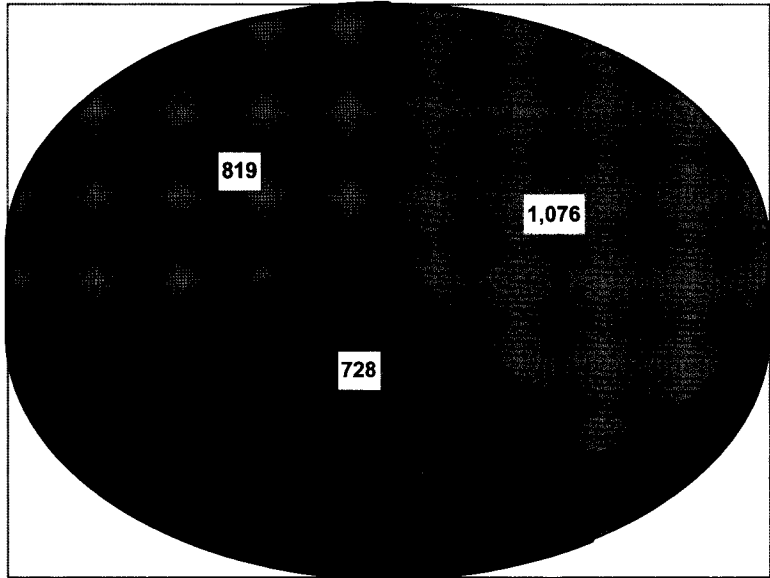


Sourcewise Expenditure FY 2004/05



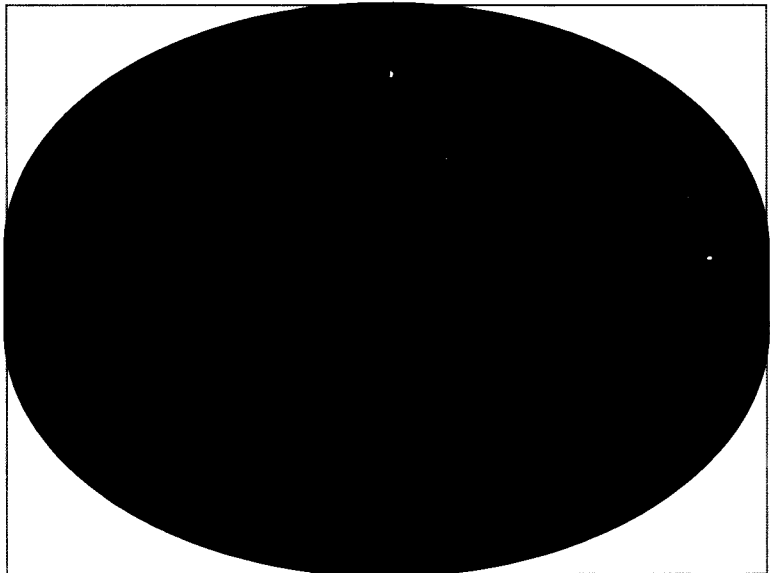
Expenditure in Foreign Loan FY 2004/05

In Million



Expenditure in Foreign Grant FY 2004/05

In Million



Government of Nepal

Summary of Actual Expenditure of Fiscal Year 2061/62

Particular	Expenditure of 2061/62
Grand Total	102,560,471,856.97
Recurrent	61,686,433,400.01
Capital	27,340,719,437.35
Principal Repayment	13,533,319,019.61
Central Level Recurrent Expenditure	55,476,508,322.42
Central Level Capital Expenditure	22,156,918,901.95
Central Level Principal Repayment Expenditure	13,533,319,019.61
Central Level Total	91,166,746,243.98
District level Recurrent Expenditure	6,209,925,077.59
District level Capital Expenditure	5,183,800,535.40
District level Total	11,393,725,612.99
Total Amount to be charged directly in consolidated Fund	20,399,619,194.02
Recurrent Expenditure	6,858,736,923.89
Capital Expenditure	7,563,250.52
Principal Repayment Expenditure	13,533,319,019.61
Total Amount to be appropriated in consolidated Fund	82,160,852,662.95
Recurrent Expenditure	54,827,696,476.12
Capital Expenditure	27,333,156,186.83

Overdraft Reconciliation FY 2004/2005

In Million

Overdraft as per NRB	(26,230)
<u>Add</u>	
K.1.6 Deposits (Non Budgetary Income)	4,540
Deposits in Imprest Accounts	4,837
Less Expenditure Reported by NRB	22,084
Less Foreign Grant expenditure reported by NRB	8,971
Kha.8 Accounts Balance Amount	35
Kha.7 Accounts Balance Amount	60
Total	40,528
Bank Balance	-
<u>Deduct</u>	
Payment of Last Year Check from Freeze Accounts	13,903
Over Expenditure from Retention Money Accounts (Guarantee Deposits)	1,839
Foreign Loan Expenditure reported by NRB	52,125
Value added Tax Refund Amount	468
Total	68,335
Actual Overdraft	(1,577)
Overdraft as per FCGO Accounts	(1,577)

Highlights of Macro Financial Scenario

(For the FY 2000/01 to 2004/05)

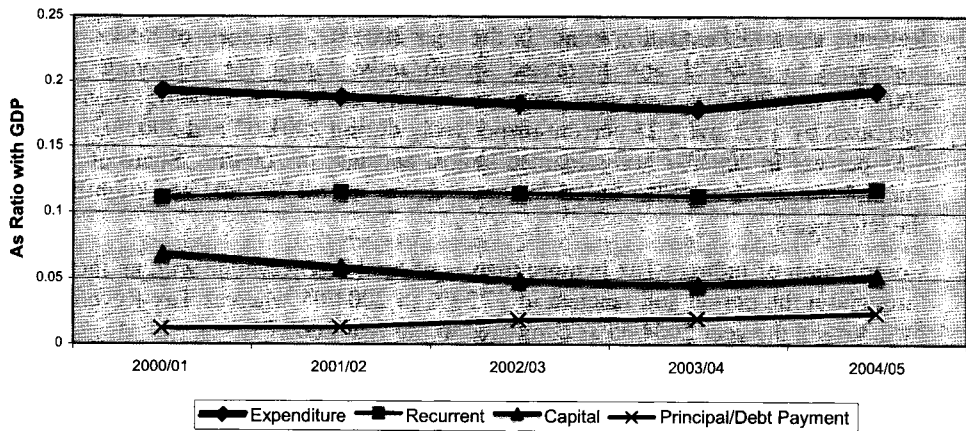
Macro Level Budget Operation

- 1.1 Ratio of Expenditure with GDP showed decreasing trend upto the year 2003/04 and increased in 2004/05. Recurrent Expenditure fluctuated throughout the period. It increased in 2001/02 by ratio 0.004 and decreased by 0.001 and 0.002 respectively in the years 2002/03 and 2003/04, increased again by the ratio 0.005 in 2004/05. Decreasing trend was recorded in Capital Expenditure upto year 2003/04 then rose up in 2004/05. Principal/Debt Payment and Revenue shows gradual increasing trend throughout the period.
- 1.2 Budget Deficit inclined upto 2003/04, after slightly declined in 2004/05. Foreign Loan Receipt decreased by 0.003 and 0.010 respectively in the years 2001/02 and 2002/03, then rose by 0.005 in 2003/04. Foreign Loan and Grant Received decreased by 0.12 in 2001/02, then slightly increased by the ratio 0.001 and 0.003 respectively in 2002/03 and 2003/04. Domestic Outstanding Stock increased upto year 2002/03 then decreased by 0.011 in 2003/04. Disbursement of Outstanding Debt increased in 2001/02 then gradually decreased in later years.
- 1.3 Ratio of Investment-Share with GDP slightly increased by 0.004 in the year 2003/04 and decreased by the same ratio (0.004) in 2004/05. Investment Loan decreased by 0.009 in 2003/04 then increased by 0.012 in the year 2004/05. Overall Total Investment decreased by ratio 0.007 in year 2003/04 and increased by 0.010 in 2004/05.

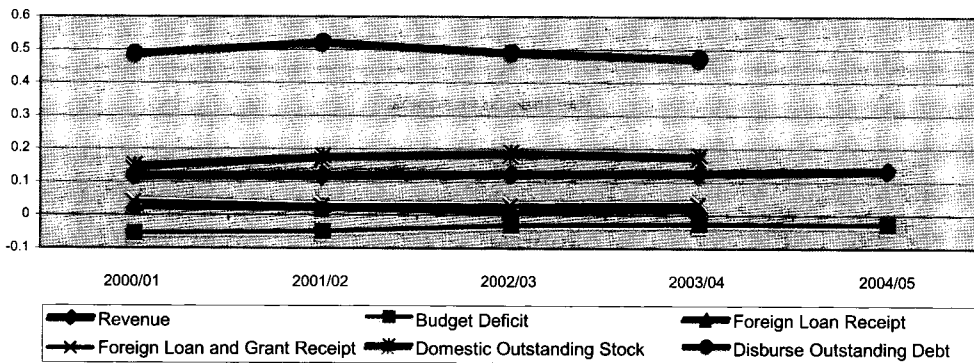
Table I

	FY	2000/01	2001/02	2002/03	2003/04	2004/05
Ratio with GDP	Expenditure	0.194	0.189	0.184	0.18	0.194
	Recurrent	0.111	0.115	0.114	0.112	0.117
	Capital	0.069	0.059	0.049	0.046	0.052
	Principal/Debt Payment	0.014	0.015	0.021	0.022	0.026
	Revenue	0.119	0.119	0.123	0.126	0.133
	Budget Deficit	-0.059	-0.054	-0.036	-0.032	-0.034
	Foreign Loan Receipt	0.027	0.024	0.014	0.019	
	Foreign Loan and Grant Receipt	0.046	0.034	0.035	0.038	
	Domestic Outstanding Stock	0.146	0.174	0.185	0.174	
	Disburse Outstanding Debt	0.487	0.521	0.489	0.47	
	Investment Share			0.097	0.101	0.097
	Investment-Loan			0.134	0.125	0.137
	Total Investment			0.232	0.225	0.235

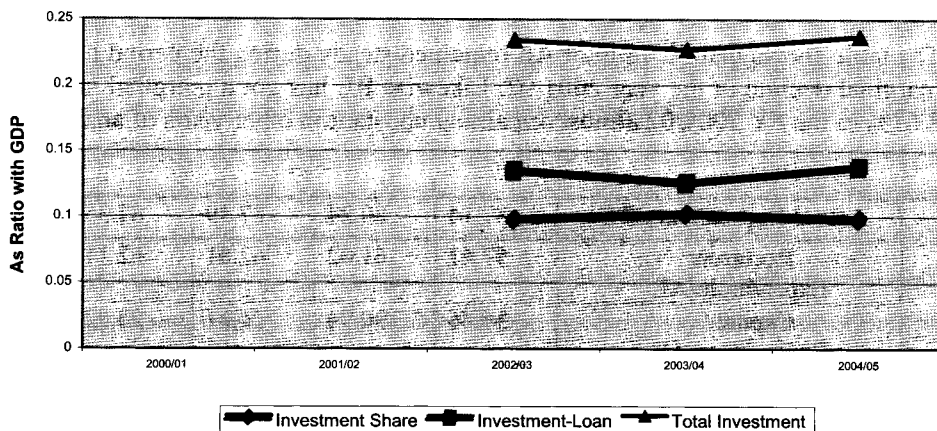
Expenditure



Ratio with GDP



Investment

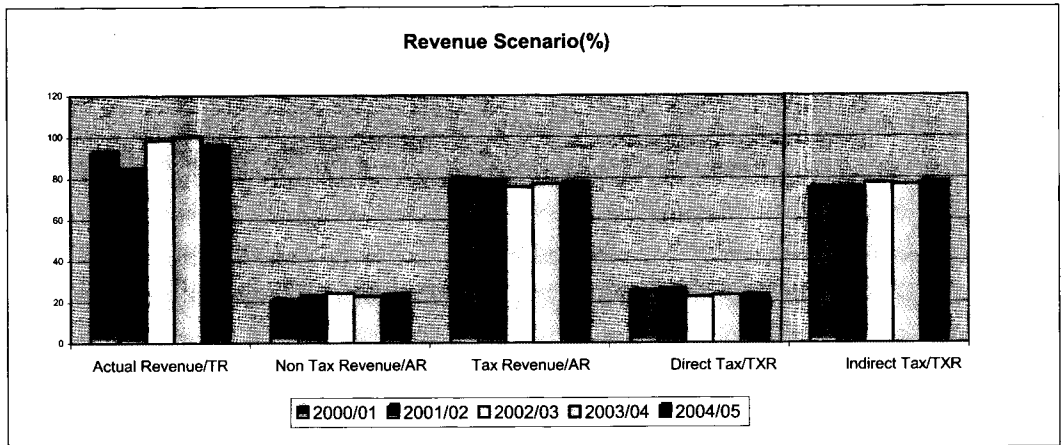


2. Macro Scenario

- 2.1 Revenue showed fluctuating trend. In the year 2001/02, reduction of 8.54% was recorded compared to 2000/01 and increased significantly during the following two year i.e. 2002/03, and 2003/04 and went down to 94.86% in the year 2004/05. Non-Tax revenue increased by 1.52 and 2.23 percent respectively during 2001/02 and 2002/03, decreased by 1.55 percent in 2003/04 and remained almost constant in 2004/05. Share of Tax Revenue that holds more than 75% of total Revenue, decreased till 2002/03 and slightly rose during the later years.
- 2.2 Contribution of Indirect Tax is more than $\frac{3}{4}$ of total Tax Revenue with an increasing trend throughout the period and reached to 77.33% in 2004/05 whereas Tax Revenue decreased by 2.36% in the year 2004/05 as compared to the year 2000/01.

Table II

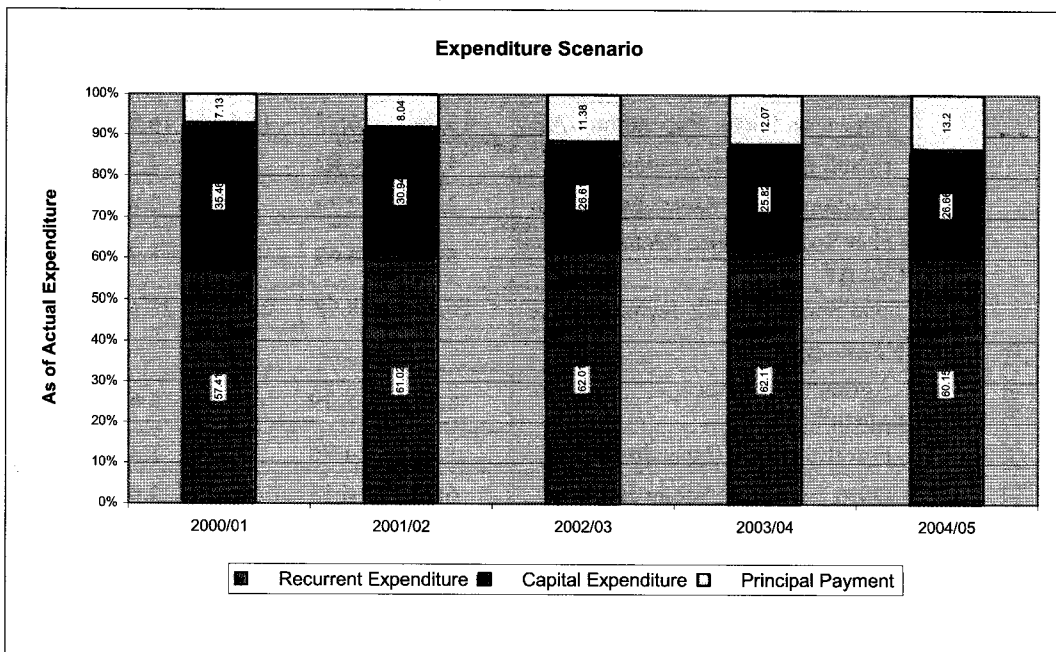
Actual Revenue/TR	92.27	83.73	98.39	100.17	94.86
Non Tax Revenue/AR	20.51	22.03	24.26	22.71	22.84
Tax Revenue/AR	79.49	77.97	75.74	77.29	77.16
Direct Tax/TxR	25.03	25.52	22.42	23.27	22.67
Indirect Tax/TxR	74.97	74.48	77.58	76.73	77.33



- 2.3 The table shows that the ratio of AE remained steady during the period despite a 5% marginal decline in the year 2001/02. Likewise RE has got a marginal increment of 3.61% in the FY 2001/02 almost remaining constant in other years of analysis.

Table III

Actual Expenditure/TE	87.14	80.24	87.39	87.35	88.96
Recurrent Expenditure/AE	57.41	61.02	62.01	62.11	60.15
Capital Expenditure/AE	35.46	30.94	26.61	25.82	26.66
Principal Payment/AE	7.13	8.04	11.38	12.07	13.20

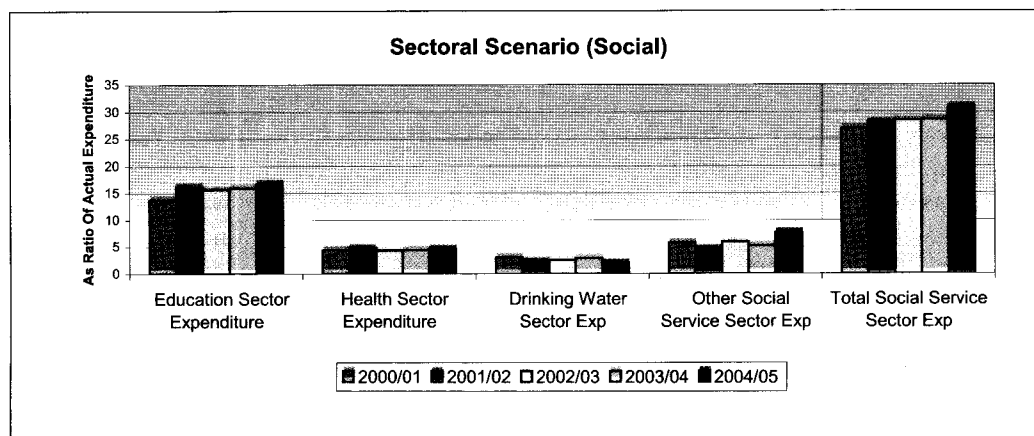


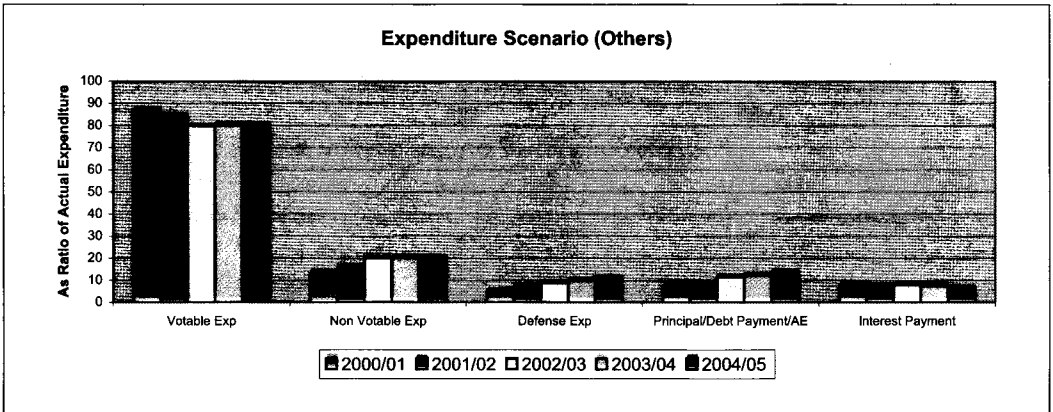
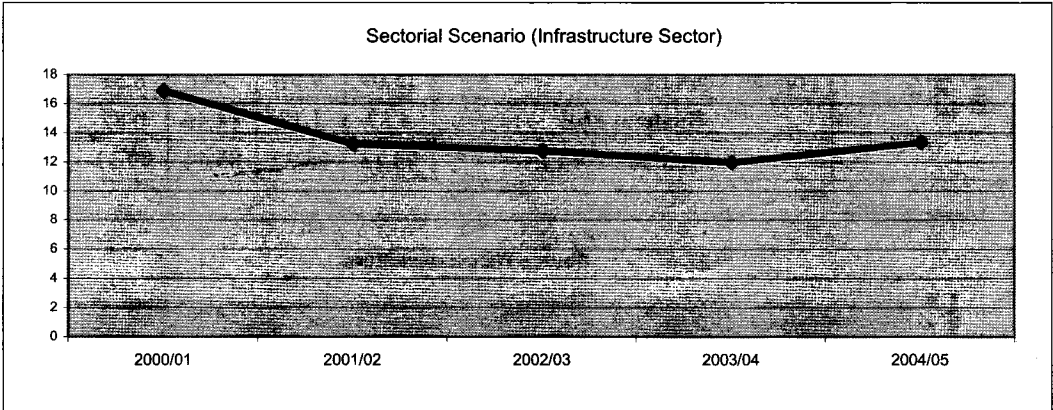
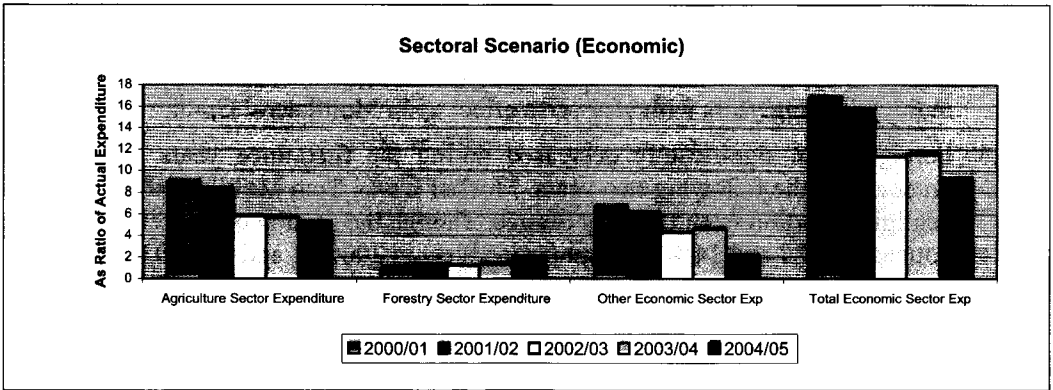
Allocative Efficiency

- 3.1 Table IV shows that the expenditure in Social Service Sector has increased. Within it, Education occupied more than 50 percent of the expenditure with an increasing trend throughout the period whereas Health Sector Expenditure remained almost constant throughout the period and a fall in Drinking Water Sector Expenditure was recorded. Other Social Service Sector Expenditure has fluctuations, but overall trend was increasing.
- 3.2 Economic Sector Expenditure decreased gradually during the period. As compared to 16.75% in 2000/01, significant fall to 9.21% was recorded in 2004/05. Analysis shows nearly 50% of the Total Economic Sector Expenditure was in Agriculture Sector. Expenditure in Forestry remained constant, with a slight increase in 2004/05 from 2003/04 whereas Agriculture and Other Economic Sector has a gradual turndown.
- 3.3 Expenditure on Infrastructure Sector decreased significantly throughout the early four years and increased little slightly in 2004/05.
- 3.4 Votable Expenditure shows decreasing trend whereas Non Votable Expenditure show a growing trend.
- 3.5 Expenditure on Defense Sector rose significantly by 5.94% in 2004/05 as compared to 2000/01.
- 3.6 Expenditure on Principal/Debt Payment took a gradual increasing trend and Interest Payment remained almost constant throughout the period.

Table IV

Sectoral Scenario (Percentage)					
Social					
Education Sector Expenditure/AE	13.79	16.25	15.68	16.01	16.71
Health Sector Expenditure/AE	4.41	4.82	4.35	4.44	4.57
Drinking Water Sector Exp/AE	3.01	2.38	2.55	2.87	1.93
Other Social Service Sector Exp/AE	5.73	4.63	5.95	5.24	7.69
Total Social Service Sector Exp/AE	26.94	28.08	28.52	28.56	30.90
Economic					
Agriculture Sector Expenditure/AE	8.95	8.29	5.79	5.62	5.19
Forestry Sector Expenditure/AE	1.04	1.26	1.22	1.31	1.94
Other Economic Sector Exp/AE	6.76	6.15	4.32	4.63	2.08
Total Economic Sector Exp/AE	16.75	15.70	11.33	11.56	9.21
Infrastructure					
Infrastructure Sector Exp/AE	16.72	13.06	12.59	11.77	13.16
Others					
Votable Exp/AE	86.73	84.33	79.90	79.96	80.11
Non Votable Exp/AE	13.27	15.67	20.10	20.04	19.89
Defense Exp/AE	4.78	7.32	8.79	9.53	10.72
Principal/Debt Payment/AE	7.13	8.04	11.38	12.07	13.20
Interest Payment/AE	7.64	7.21	7.88	7.32	6.06





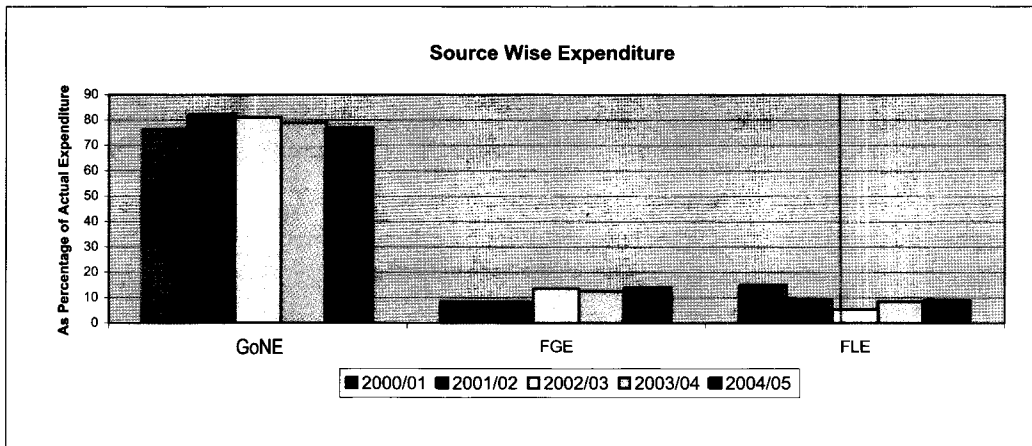
Sources of Funds

4.1 Analysis of Sourcewise Expenditure reveals a increase by 5.59% of Government Source in the year 2001/02 as to the previous year and decreased in the following three years by 0.95, 2.23, and 1.93 percent respectively.

- 4.2 Foreign Grant during the period shows increasing trend. Within it, Bilateral Grant increased by 36.27 and 14.17 in first two years and fell by 3.49, 16.04 respectively in the following years with vice versa effect upon Multilateral Grant.
- 4.3 Foreign Loan significantly decreased during the first three years and increased gradually in the following two years. Most of it was from Multilateral Source with a negligible portion from Bilateral Source. Though the portion of Bilateral Source was noticeable 4.87 and 14.46 percent respectively in 2000/01 and 2002/03.

Table V

Source-wise Expenditure (Percentage)	GoNE/AE	76.45	82.04	81.09	78.86	76.93
	Foreign Grant Exp/AE	8.46	8.35	13.50	12.62	14.03
	Bilateral/FGE	32.35	68.62	82.79	79.30	63.26
	Multilateral/FGE	67.65	31.38	17.21	20.70	36.74
	Foreign Loan Exp/AE	15.09	9.61	5.41	8.53	9.03
	Bilateral/FLE	4.87	1.13	14.46	0.87	1.36
	Multilateral/FLE	95.13	98.87	85.54	99.13	98.64



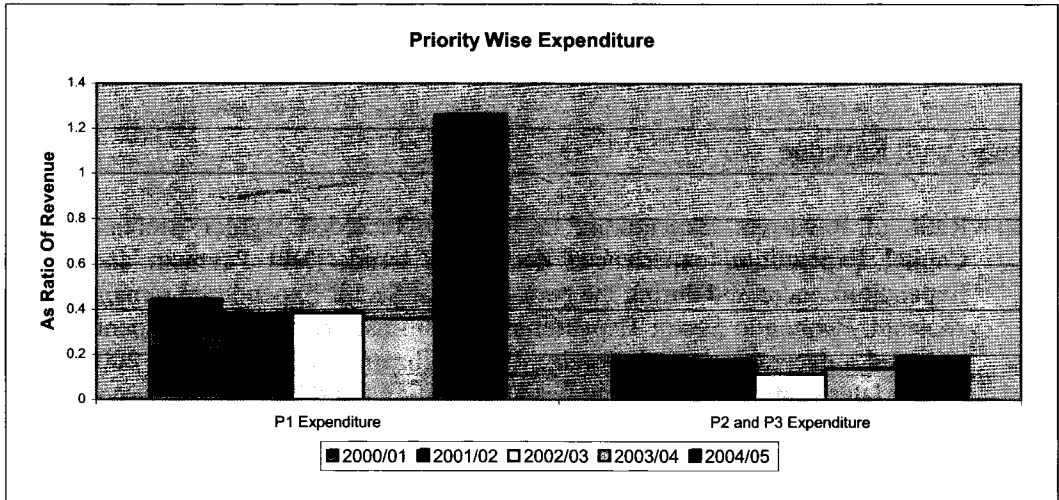
5. Expenditure Priority

- 5.1 Expenditure on P1 category fell by 3.23% in the year 2001/02 as compared to 2000/01 and rose slightly in 2002/03 and 2003/04, jumped drastically and reached the figure of 86.20% in 2004/05 as a result of restructuring of priority setting of expenditures.
- 5.2 P2 and P3 experienced noticeable decrease by 0.98 and 3.43% respectively in 2001/02 and 2002/03 and then increased gradually in the later years by 2.04 and 3.42 respectively.
- 5.3 Ratio of ESBE and EGE was in decreasing trend whereas ESSID showed increasing trend.

5.4 Ratio of ETP rose by 0.74% in the year 2001/02, which fell slightly and remained almost constant throughout the later period.

Table VI

Priority-wise Expenditure (percentage)	P1 E/AE	27.06	23.83	25.76	25.01	86.20
	P2 and P3 E/AE	12.01	11.03	7.60	9.64	13.06
	ESBEG/AE	19.42	15.72	15.24	14.55	15.05
	ESSID/AE	9.91	10.72	11.09	12.46	14.06
	ETP/AE	1.48	2.22	2.01	2.45	2.07
	EGE/AE	8.12	6.07	5.02	5.19	4.20



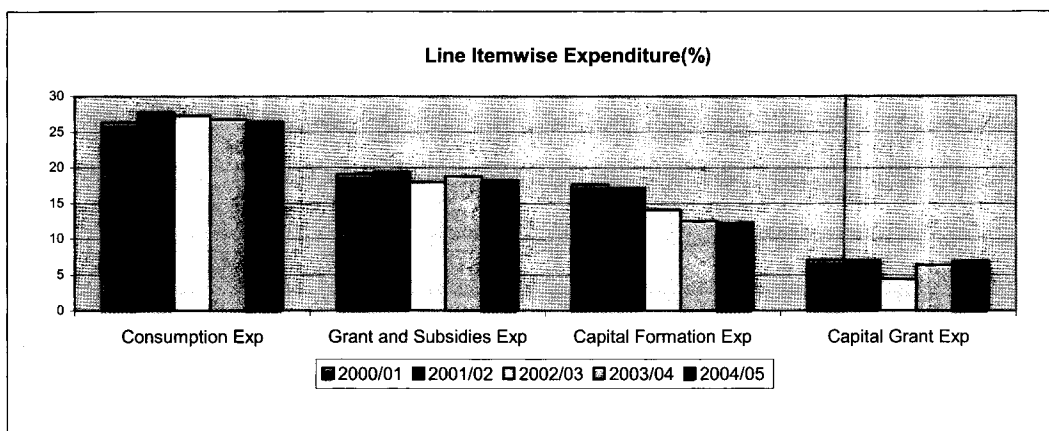
5.5 Table VII shows the ratio of Consumption Expenditure to Actual Expenditure increased nominally during the first two years with a slight decrease in 2003/04 and 2004/05. Overall figure reveals almost steady trend.

5.6 Expenditure on Grant and Subsidies also experienced constant trend despite nominal fluctuations.

5.7 Expenditure on Capital Formation shows a decreasing trend throughout the period. Expenditure on Capital Grant decreased till 2002/03 with a slight rise during the remaining period but the overall ratio trend remained constant.

Table VII

Line Item-wise Expenditure (Percentage)	Consumption Exp/AE	26.33	27.77	27.32	26.75	26.47
	Grant and Subsidies Exp/AE	19.10	19.42	17.98	18.77	18.25
	Capital Formation Exp/AE	17.64	17.14	14.09	12.51	12.24
	Capital Grant Exp/AE	7.05	7.03	4.44	6.35	6.89



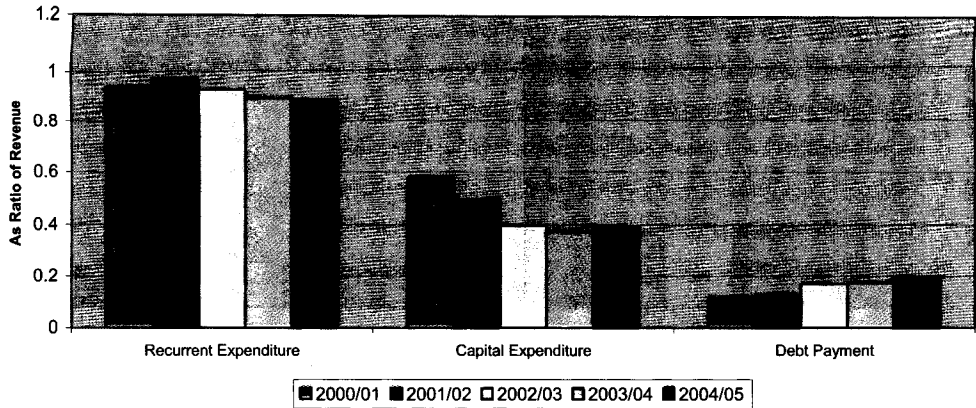
6. Ratio with Revenue

- 6.1 Ratio of Recurrent Expenditure to Revenue recorded regular decreasing trend. Capital Expenditure experienced decreasing trend. Debt Payment and Defense Expenditure increased during the period. Social Sector Expenditure remained almost constant. Economic Sector Expenditure and Infrastructure Sector Expenditure also recorded a decreasing trend. Foreign Loan utilization decreased upto 2002/03, then rose in later years. Foreign Grant has a fluctuating trend but comparing with the first year, it increased significantly in the last year.
- 6.2 Overall ratio of Govt. Grant and Subsidies decreased in the period. Operating Subsidy to Public Enterprises decreases whereas Transfer to Non Profit Institution has increased slightly. Operating Subsidy to Local Government and Subsidy to Social Security remained constant.
- 6.3 Capital Formation Expenditure shows decreasing trend. Capital Grant decreased upto 2002/03 and increased gradually later. Within it, Capital Grant to Public Enterprises has decreased whereas Capital Grant to Local Government and Capital Grants to Non Profit Institution increased.
- 6.4 Expenditure on P1 projects decreased throughout the period. Expenditure on P2 and P3 decreased till 2002/03 and then rose by 0.024 and 0.053 respectively in 2003/04 and 2004/05.
- 6.5 Ratio of Tax Revenue decreased upto the year 2002/03 and then improved in 2003/04 and 2004/05, with a vice versa effect upon Non Tax Revenue. Within it, the portion of Indirect Tax remained higher than Direct Tax. Direct Tax has slight decreasing trend whereas Indirect Tax seems almost constant despite some fluctuations in the period. Within Indirect Tax, Internal Commodity Tax on Goods and services remained almost constant upto year 2003/04 and decreased noticeably in the year 2004/05. Commodity Tax based on Foreign Trade also was constant upto year 2003/04 and increased significantly in the year 2004/05.
- 6.6 Principal Receipt, Interest Receipt and Dividend Receipt shows fluctuating trend.

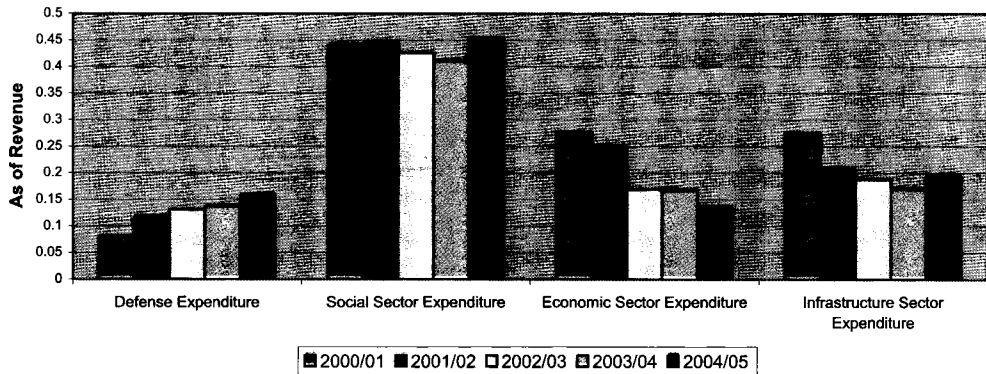
Table VIII

Ratio With Revenue	Recurrent Expenditure	0.937	0.969	0.926	0.891	0.88
	Capital Expenditure	0.579	0.491	0.398	0.371	0.39
	Debt Payment	0.116	0.128	0.170	0.173	0.193
	Defense Expenditure	0.078	0.116	0.131	0.137	0.157
	Social Sector Expenditure	0.440	0.446	0.426	0.410	0.452
	Economic Sector Expenditure	0.274	0.249	0.169	0.166	0.135
	Infrastructure Sector Expenditure	0.273	0.207	0.188	0.169	0.193
	Foreign Loan Expenditure	0.246	0.153	0.081	0.122	0.132
	Foreign Grant Expenditure	0.138	0.133	0.202	0.181	0.205
	Grant and Subsidies (Current Transfer)	0.312	0.308	0.269	0.269	0.267
	Operating Subsidy Public Enterprises			0.018	0.012	0.01
	Operating Subsidy Local Government			0.018	0.019	0.018
	Transfer to Non Profit Institution			0.223	0.229	0.228
	Subsidy Social Security			0.010	0.010	0.011
	Capital Formation Expenditure	0.288	0.272	0.211	0.180	0.179
	Capital Grant	0.115	0.112	0.066	0.091	0.101
	Capital Grants to Public Enterprises			0.010	0.011	0.006
	Capital Grants to Local Government			0.031	0.040	0.049
	Capital Grants to Non Profit Institution			0.025	0.040	0.045
	P1 Expenditure	0.442	0.378	0.385	0.359	1.261
	P2 and P3 Expenditure	0.196	0.175	0.114	0.138	0.191
	Tax Revenue	0.795	0.780	0.757	0.773	0.772
	Direct Tax	0.199	0.199	0.170	0.180	0.175
	Indirect Tax	0.596	0.581	0.588	0.593	0.597
	Internal Commodity Tax on Goods and Services	0.339	0.330	0.334	0.343	0.224
	Commodity Tax Based on Foreign Trade	0.257	0.251	0.253	0.250	0.373
	Non Tax Revenue	0.205	0.220	0.243	0.227	0.228
	Principal Receipt			0.027	0.030	0.018
Interest Receipt			0.016	0.026	0.021	
Dividend Receipt			0.044	0.043	0.065	

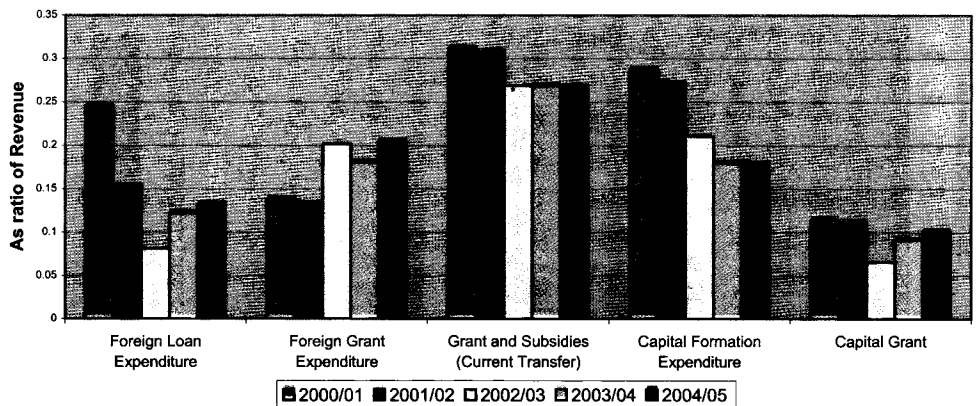
Expenditure Scenario



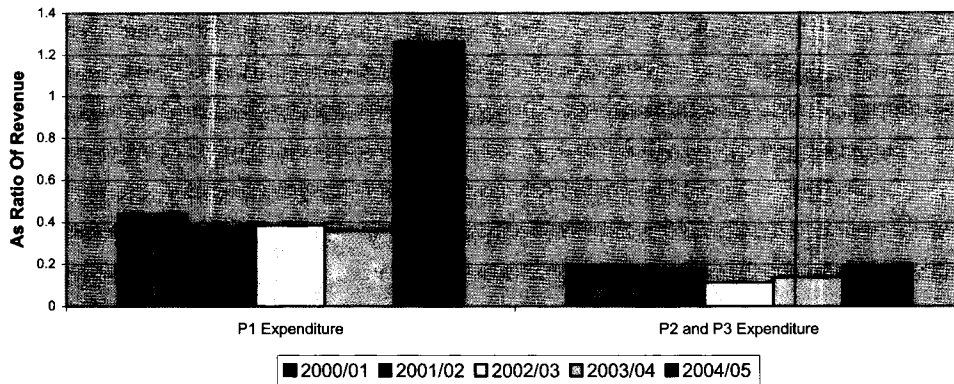
Sectorwise Expenditure



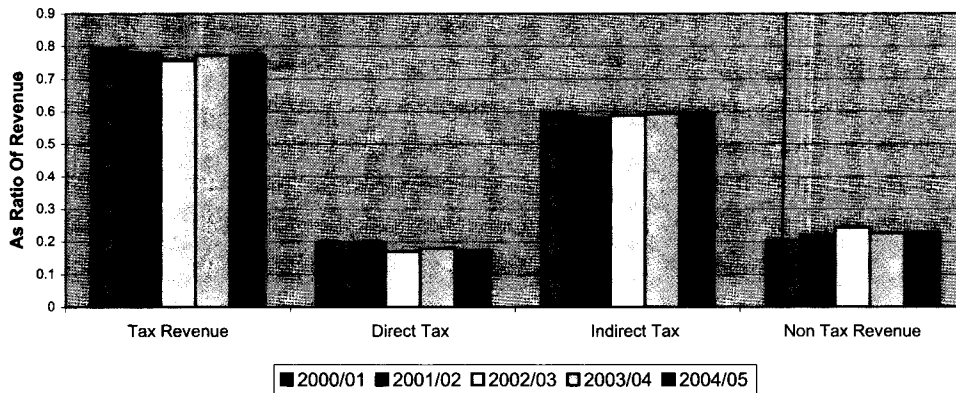
Loan, Grant and Capital Formation



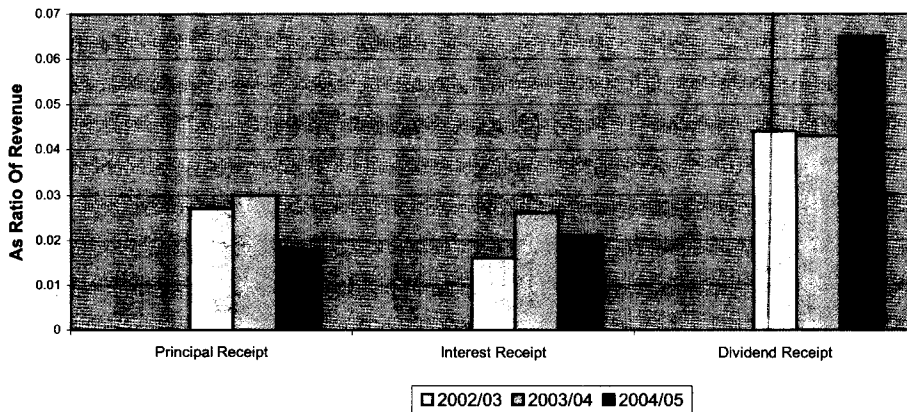
Priority Wise Expenditure



Revenue Secenario



Receipt

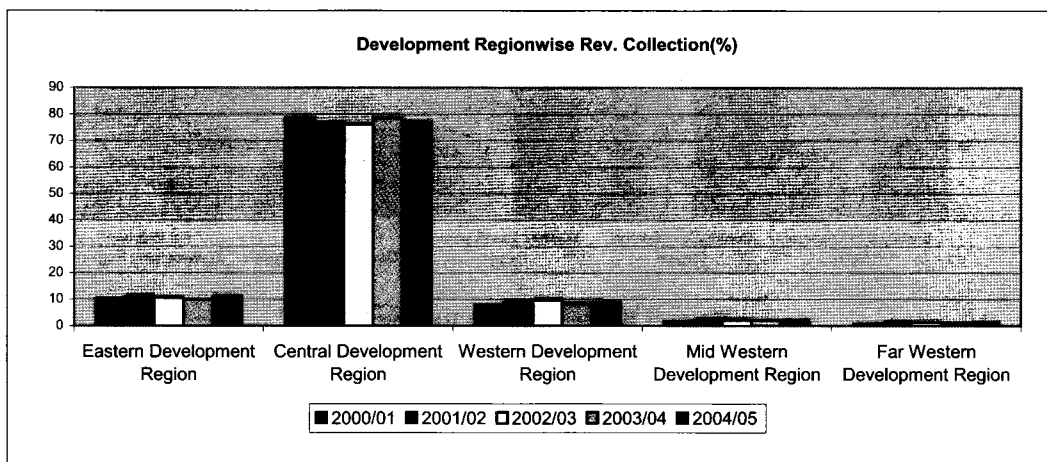


Revenue and Expenditure of Development Regions

7.1 Revenue Collection of all Development Region shows almost constant trend despite some fluctuations throughout the observing period. Comparison of Development Region-wise Revenue Collection reveals Central Development Region collected more than $\frac{3}{4}$ of total Revenue followed by Eastern and Western Development Region. Mid Western and Far Western Region has very nominal contribution in Total Revenue Collection.

Table IX

Development region wise Revenue Collection	Eastern Development Region	10.39	11.13	10.62	9.87	11.22
	Central Development Region	78.84	76.55	76.25	78.63	77.03
	Western Development Region	7.93	8.96	9.71	8.31	8.88
	Mid Western Development Region	1.8	2.13	2.08	2.09	1.84
	Far Western Development Region	1.04	1.23	1.33	1.11	1.02

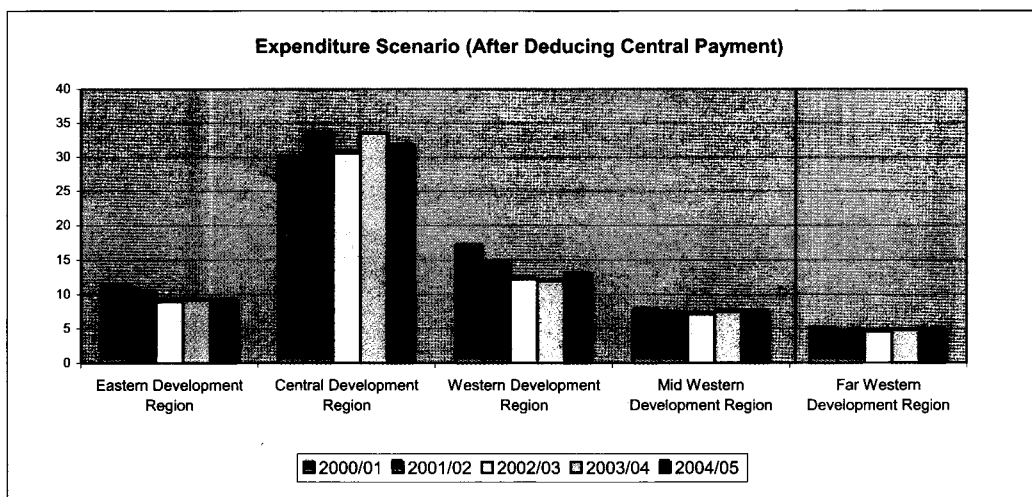


7.2 Table X shows fluctuating trend in expenditure of Eastern Development Region. Expenditure of this Development Region decreased upto year 2002/03, increased by 0.24 percent in 2003/04 and fell down slightly in 2004/05 by 0.19 percent. Central Development Region experienced up-down trend throughout the observing period. Western Development Region has declining trend upto year 2003/04 then rose up in 2004/05. Mid Western Development Region shows decreasing trend upto year 2002/03, then rose by 0.29 percent in 2003/04 and again fell in 2004/05 by 0.07 percent. Far Western Development Region declined in 2001/02 by 0.52 percent and inclined later years (by 0.11, 0.14 and 0.03 percent respectively).

DP and Commodity Aid has Up-down trend throughout the period. Non Votable Expenditure Gradually increased upto the year 2002/03 then decreased slightly in the years 2003/04 and 2004/05 as well as Retirement Facilities rose upto the year 2003/04, then decreased in 2004/05.

Table X

Expenditure Scenario of Development Region (after deducing Central Payment)	Eastern Development Region	11.26	10.26	8.95	9.19	9.00
	Central Development Region	29.91	33.47	30.57	33.47	31.59
	Western Development Region	17.02	14.51	12.26	11.91	12.87
	Mid Western Development Region	7.72	7.26	7.13	7.42	7.35
	Far Western Development Region	5.03	4.51	4.62	4.76	4.79
	DP and Commodity Aid	13.21	10.87	12.73	9.55	11.08
	Non Votable Expenditure	13.27	15.67	20.10	20.04	19.89
	Retirement Facilities	2.57	3.45	3.65	3.66	3.44

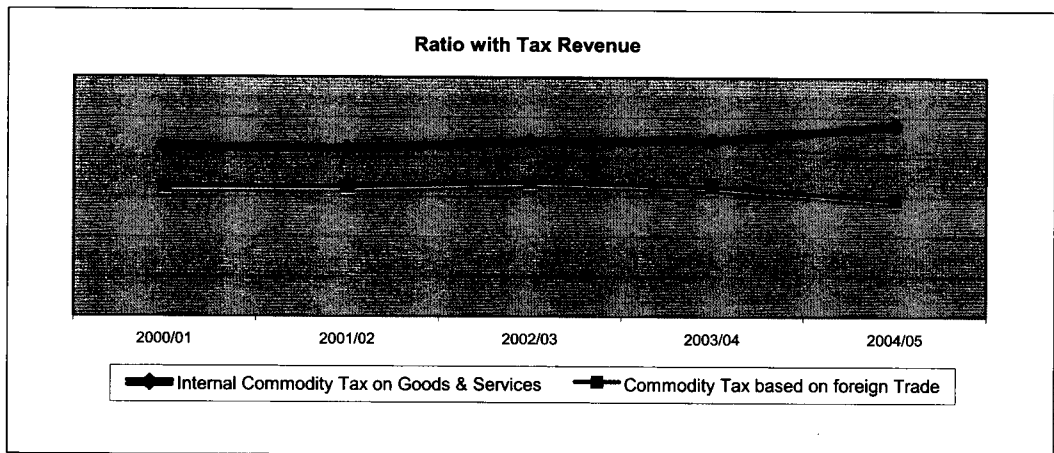


8. Other Status

8.1 Internal Commodity Tax on Goods and Services shows slight increasing trend. Trend of Commodity Tax based on Foreign Trade was constant despite of slight fluctuations. Comparing the final year of the analysis period to the first year, Commodity Tax on Foreign Trade decreased slightly.

Table XI

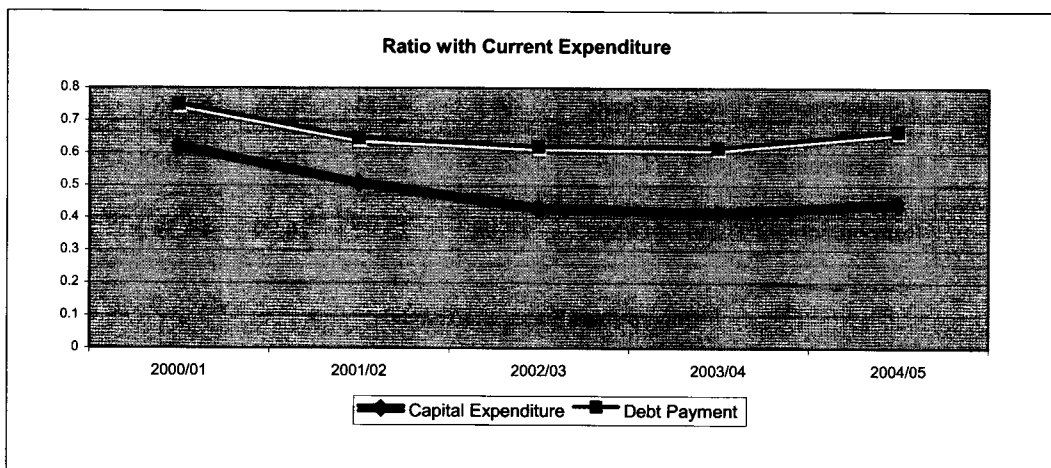
Ratio with Tax Revenue	Internal Commodity Tax on Goods & Services	0.427	0.423	0.442	0.444	0.483
	Commodity Tax based on foreign Trade	0.323	0.322	0.334	0.323	0.29



8.2 Analysis of the figure shows that the ratio of Capital Expenditure with Current Expenditure decreased at the ratio of 0.111, 0.78 and 0.013 in 2001/02, 2002/03 and 2003/04 respectively whereas it increased by 0.027 in 2004/05. Ratio of Debt Payment to Current Expenditure has a gradual increasing trend.

Table XII

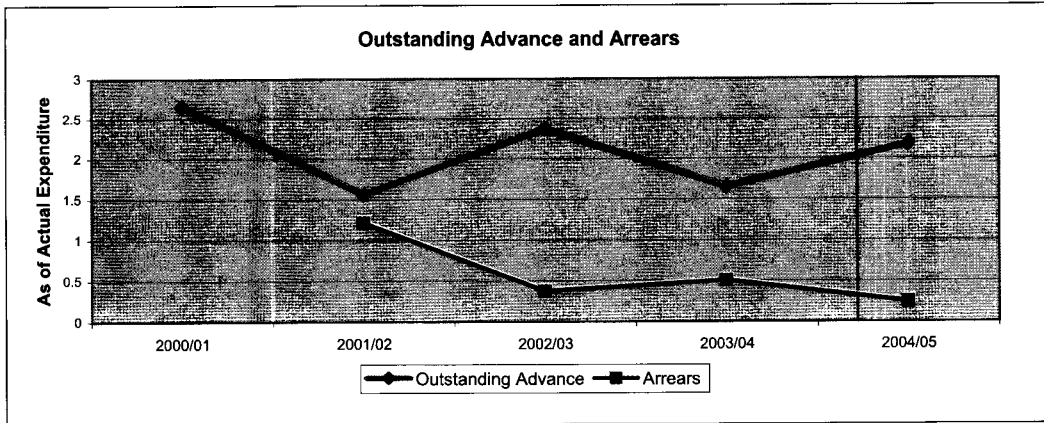
Ratio with Current Expenditure	Capital Expenditure	0.618	0.507	0.429	0.416	0.443
	Debt Payment	0.124	0.132	0.184	0.194	0.219



8.3 Table shows fluctuations in Outstanding Advance whereas Figure of Arrears is in declining trend throughout the period except slightly in 2003/04 comparison to 2002/03.

Table XIII

Outstanding Advance/AE	2.66	1.56	2.37	1.65	2.18
Arrears/AE		1.23	0.39	0.52	0.26

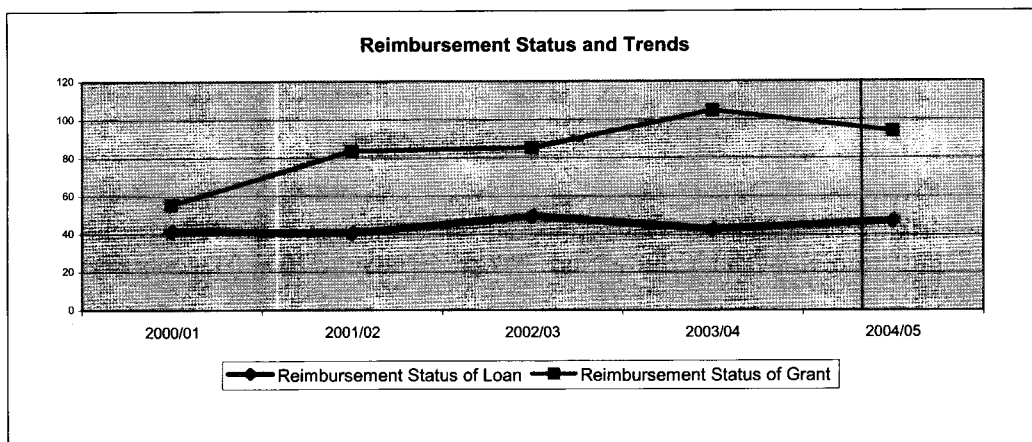


8.4 The status of Reimbursement of Loan remained constant in the first two years with a fluctuation in 2002/03 and 2003/04 and recorded an increase of 5.98% in the last year as compared to the first year.

8.5 Grant Reimbursement Status also shows up-down figure. The ratio jumped by 29.11% in 2001/02 and fell by 7.24% in 2001/02, jumped by 26.08 percent in 2002/03 and again fell down by 15.45% in the final year 2004/05. Overall figure shows highly fluctuating trend.

Table XIV

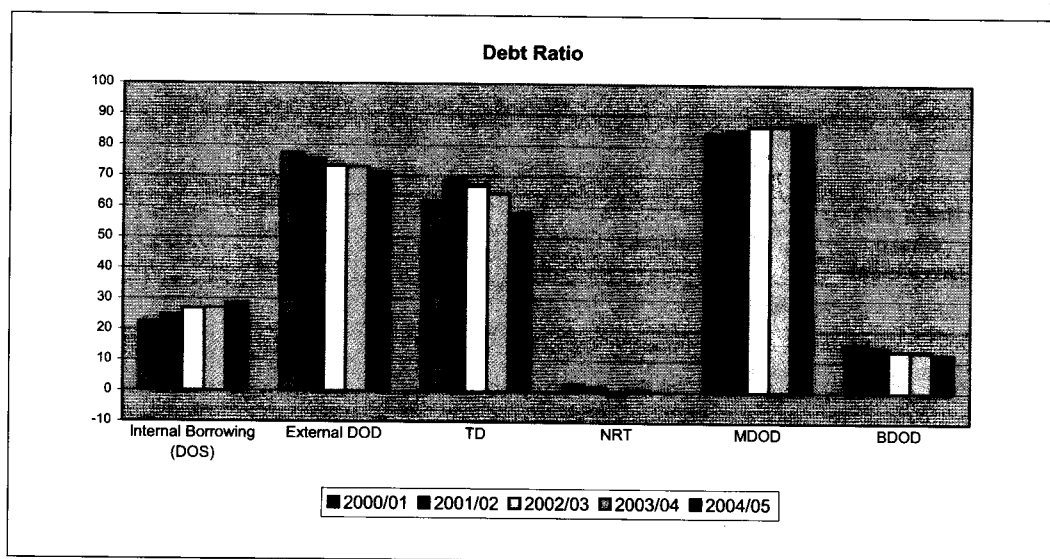
Reimbursement Status and Trends	Reimbursement Status of Loan	40.87	40.28	49.09	42.29	46.85
	Reimbursement Status of Grant	14.7	43.81	36.57	62.65	47.2
	Reimbursement Trend of Loan	24.9	22.52	19.83	34.98	42.44
	Reimbursement Trend of Grant	17.98	23.91	16.79	43.79	7.86



8.6 Table shows gradual increasing trend in Internal Borrowing whereas decreasing trend in External DOD. Ratio of Total Debt to GDP increased upto year 2001/02 then decreased in later years. Ratio of NRT with DODE significantly fell upto 2002/03, then showed fluctuations in following two years. Ratios of MDOD and BDOD show regular increasing and decreasing trend respectively.

Table XV

Debt Ratio	Internal Borrowing (DOS)/TD	22.46	24.31	26.82	27.01	28.50
	External DOD/TD	77.54	75.69	73.18	72.99	71.50
	TD/GDP	61.83	68.78	66.85	64.35	58.07
	NRT/DODE	2.49	1.58	-0.59	0.73	-0.16
	MDOD/DODE	84.06	85.25	86.35	86.64	87.32
	BDOD/DODE	15.94	14.75	13.65	13.36	12.68

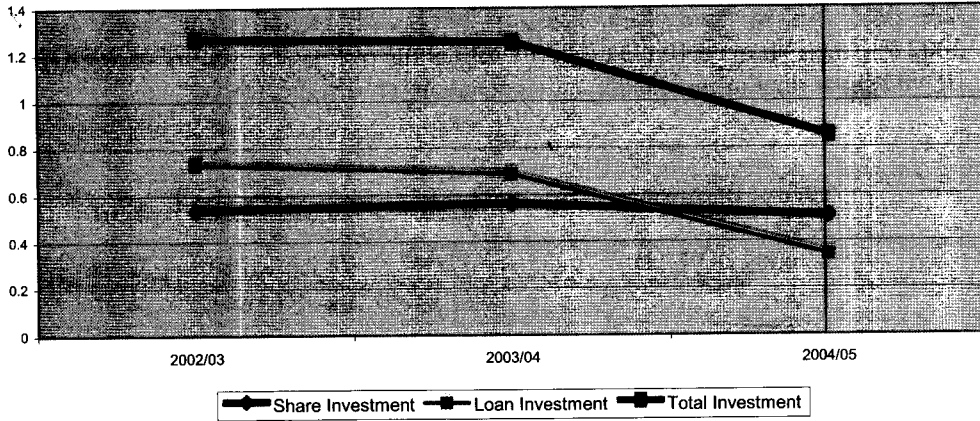


8.7 Table shows overall figure of Total investment is in decreasing trend. Within it, Share Investment increased by ratio 0.029 in the year 2002/03, then decreased by 0.056 in the year 2004/05. Investment-Loan shows decreasing trend.

Table XVI

Ratio with Expenditure	Share Investment			0.529	0.558	0.502
	Loan Investment			0.730	0.690	0.346
	Total Investment			1.260	1.248	0.848

Ratio With Expenditure

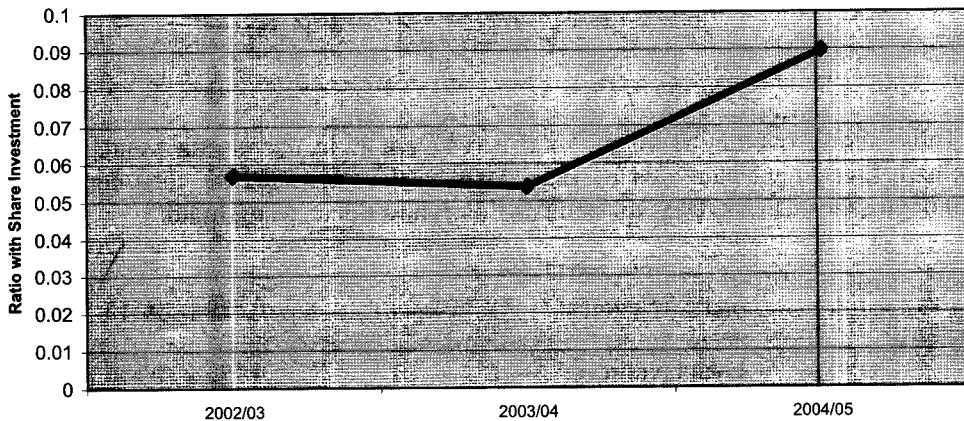


8.8 Dividend decreased slightly in the year 2003/04 then increased by the ratio 0.036 in the year 2004/05.

TableXVII

Ratio with Share Investment	Dividend			0.056	0.053	0.089

Dividend



Financial Operation

Of

FY 2061/2062

Government of Nepal

Statement of Revenue Collection

Fiscal Year : 2061/62

Code No.	Head	Target	Actual Collection
1.1.01.00	Commodity Tax based on Foreign Trade	16,480,000,000.00	15,701,555,868.51
1.1.01.10	Import Duties	12,900,000,000.00	12,299,092,176.88
1.1.01.30	Indian Excise Duties	2,500,000,000.00	2,188,297,464.00
1.1.01.40	Export Duties	500,000,000.00	697,668,431.39
1.1.01.50	Export Service Charge	0.00	230,793.93
1.1.01.60	Others	88,600,000.00	115,292,843.78
1.1.01.70	Agriculture Reform Fee	491,200,000.00	400,957,373.00
1.1.01.90	Other Duties	200,000.00	16,786.53
1.1.02.00	Internal Commodity Tax on Goods and Services	26,900,000,000.00	26,137,826,100.55
1.1.02.10	Sales Tax / Value Added Tax	19,150,000,000.00	18,885,400,390.62
1.1.02.11	Production	2,515,400,000.00	2,455,922,792.36
1.1.02.12	Imports	11,794,800,000.00	12,270,427,354.73
1.1.02.13	Sales and Distribution	1,110,900,000.00	1,160,155,971.84
1.1.02.14	Services	1,061,000,000.00	953,796,420.84
1.1.02.15	Tourism Industries	451,600,000.00	351,687,920.80
1.1.02.19	Other Services	2,216,300,000.00	1,693,395,017.99
1.1.02.20	Excise Duties	7,000,000,000.00	6,445,908,561.86
1.1.02.21	Cigarettes	2,671,800,000.00	2,472,914,598.10
1.1.02.22	Bidi	3,800,000.00	3,385,973.36
1.1.02.23	High Quality Liquor	1,370,900,000.00	1,395,928,417.82
1.1.02.25	Beer	1,186,400,000.00	1,164,416,871.25
1.1.02.26	Other Industrial Production	318,500,000.00	325,174,842.78
1.1.02.27	Import Excise	1,448,600,000.00	1,084,087,858.55
1.1.02.30	Contract Tax	0.00	0.00
1.1.02.50	Vehicle Tax	750,000,000.00	806,517,148.07
	Indirect Tax Total	43,380,000,000.00	41,839,381,969.06
1.1.03.00	Income Tax	10,500,000,000.00	10,466,224,615.19
1.1.03.10	Corporate Income Tax	7,494,600,000.00	7,345,002,412.69
1.1.03.11	Government Corporations	1,254,200,000.00	1,332,429,994.37
1.1.03.12	Public Limited Companies	2,461,100,000.00	2,467,788,577.27
1.1.03.13	Private Limited Companies	1,365,300,000.00	1,531,305,475.03
1.1.03.14	Personal or Sole Trading Firm	2,280,000,000.00	1,885,656,727.81
1.1.03.19	Other Institutions	134,000,000.00	127,821,638.21
1.1.03.20	Individual Income Tax	1,538,500,000.00	1,675,860,727.71
1.1.03.21	Remuneration Tax	1,538,500,000.00	0.00
1.1.03.50	Income Tax in Investment	1,455,900,000.00	1,424,769,631.44
1.1.03.51	Lease or Rent	431,600,000.00	495,549,140.92
1.1.03.52	Interest	869,600,000.00	757,035,005.50
1.1.03.53	Capital Gain	1,500,000.00	7,029,704.12
1.1.03.54	Bonus	152,200,000.00	165,147,149.82
1.1.03.59	Other Income from Investment	1,000,000.00	8,631.08
1.1.03.60	Contingencies Income	6,000,000.00	6,774,879.43
1.1.03.90	Others	5,000,000.00	13,816,963.92
1.1.04.00	Tax on House, Land and Other Property	2,090,000,000.00	1,799,172,468.13
1.1.04.30	House and Land Registration	2,090,000,000.00	1,799,172,468.13
1.1.04.40	House and Land tax	0.00	0.00

Government of Nepal
Statement of Revenue Collection

Fiscal Year : 2061/62

Code No.	Head	Target	Actual Collection
	Direct Tax Total	12,590,000,000.00	12,265,397,083.32
	Tax Revenue Total	55,970,000,000.00	54,104,779,052.38
1.1.05.00	Duty and Fees	3,831,600,000.00	3,770,024,834.56
1.1.05.10	Firm Registration	85,500,000.00	115,909,130.30
1.1.05.20	Agency Registration	3,000,000.00	3,692,770.41
1.1.05.30	Arms Registration	1,800,000.00	3,685,714.25
1.1.05.40	Vehicle Licence Fees	650,300,000.00	635,867,798.67
1.1.05.41	Vehicle Licence fee	285,300,000.00	258,436,375.00
1.1.05.42	Road Improvement Fee	222,400,000.00	230,611,240.00
1.1.05.43	Urban Road Construction and Maintenance Fee	142,600,000.00	146,820,183.67
1.1.05.50	Export Import Licence Fees	17,100,000.00	25,166,400.42
1.1.05.60	Examination Fees	80,700,000.00	70,957,694.71
1.1.05.70	Passport Fees	1,629,800,000.00	1,847,428,612.15
1.1.05.80	Tourism Fees	694,800,000.00	735,918,801.98
1.1.05.81	Visa Fees	656,000,000.00	496,218,301.74
1.1.05.82	Mountaineering and Trekking Fees	38,000,000.00	239,103,206.62
1.1.05.83	Other Fees	800,000.00	597,293.62
1.1.05.90	Other Administrative Fees	668,600,000.00	331,397,911.67
1.1.05.95	Telephone Ownership Fees	537,500,000.00	157,956,439.35
1.1.05.99	Others	131,100,000.00	173,441,472.32
1.1.06.00	Penalty, Fines and Forfeitures	168,400,000.00	173,177,042.83
1.1.06.10	Judicial Duties, Penalty, Fines and Forfeiture	130,700,000.00	119,065,960.92
1.1.06.20	Administrative Penalty, Fines and Forfeiture	37,700,000.00	54,111,081.91
1.1.07.00	Receipt from Sales and Rent of Government Property, Services a	1,679,000,000.00	1,266,537,112.63
1.1.07.10	Receipt From Water Resources	6,800,000.00	6,104,149.37
1.1.07.11	Drinking Water	5,900,000.00	5,005,189.12
1.1.07.12	Irrigation	700,000.00	1,095,925.25
1.1.07.13	Electricity	200,000.00	3,035.00
1.1.07.20	Postal Services	488,100,000.00	245,732,404.86
1.1.07.30	Food and Agriculture	47,400,000.00	48,603,170.37
1.1.07.40	Education	153,400,000.00	141,204,908.30
1.1.07.50	Forest	736,800,000.00	553,707,084.07
1.1.07.60	Transport	165,500,000.00	133,716,392.31
1.1.07.70	Others	81,000,000.00	137,469,003.35
1.1.08.00	Dividends	4,480,000,000.00	4,589,899,522.02
1.1.08.10	Financial Institutions	1,170,500,000.00	1,242,460,644.75
1.1.08.20	Trading Concerns	22,000,000.00	3,101,276.21
1.1.08.30	Industrial Undertakings	8,500,000.00	40,799,529.02
1.1.08.40	Service oriented Institutions	3,180,000,000.00	3,303,538,072.04
1.1.08.50	Others	99,000,000.00	0.00
1.1.09.00	Interests	1,200,000,000.00	1,466,623,455.16
1.1.09.10	Financial Institutions	136,700,000.00	59,615,381.75
1.1.09.20	Trading Concerns	100,000.00	0.00
1.1.09.30	Industrial Undertakings	31,900,000.00	29,848,208.77
1.1.09.40	Services Oriented Institutions	1,027,700,000.00	1,363,488,824.09
1.1.09.50	Others	3,600,000.00	13,671,040.55

Government of Nepal
Statement of Revenue Collection

Fiscal Year : 2061/62

Code No.	Head	Target	Actual Collection
1.1.10.00	Royalty and Sales of Government Property	2,891,000,000.00	1,931,429,824.54
1.1.10.10	Royalty	2,046,800,000.00	1,367,097,975.27
1.1.10.11	Royalty From Mining	27,000,000.00	33,997,509.09
1.1.10.12	Royalty Related to Water Resource	743,400,000.00	871,960,065.92
1.1.10.13	Other Royalties	107,500,000.00	89,592,841.84
1.1.10.19	Other Royalties	1,166,900,000.00	371,557,558.42
1.1.10.20	Sales	844,200,000.00	564,331,849.27
1.1.10.21	Sales of Government Land and Buildings	770,000,000.00	137,562,867.42
1.1.10.22	Sales of Government Goods	32,600,000.00	15,570,412.09
1.1.10.23	Other Sales	41,600,000.00	411,198,569.76
1.1.12.00	Donation, and Miscellaneous Income	1,700,000,000.00	1,572,592,604.41
1.1.12.10	Donations	5,000,000.00	4,100.00
1.1.12.20	Miscellaneous	1,695,000,000.00	1,572,588,504.41
Non Tax Revenue Total		15,950,000,000.00	14,770,284,396.16
1.1.11.00	Principal Repayment	2,000,000,000.00	1,247,678,553.36
1.1.11.10	Financial Institutions	621,400,000.00	64,636,930.03
1.1.11.20	Trading Concerns	100,000.00	754.00
1.1.11.30	Industrial Undertakings	33,500,000.00	29,950,106.34
1.1.11.40	Service Oriented Institutions	1,309,000,000.00	1,143,854,744.49
1.1.11.50	Others	36,000,000.00	9,236,018.49
Principal Refund		2,000,000,000.00	1,247,678,553.36
Revenue Total		73,920,000,000.00	70,122,742,001.88

Government of Nepal

Details for fiscal year 2061/62

Details	Total Expenses	Total %	Recurrent Expenses	Recurrent %	Capital/Principle Expenses	Capital %
His Majesty and Royal Family	336,301,126.00	0.33	336,301,126.00	0.55	0.00	0.00
101 His Majesty & Royal Family	336,301,126.00	0.33	336,301,126.00	0.55	0.00	0.00
11 His Majesty & Royal Family	336,301,126.00	0.33	336,301,126.00	0.55	0.00	0.00
Constitutional Organs	1,128,531,812.03	1.10	950,082,641.40	1.54	178,449,170.63	0.44
102 Constitutional Organs	1,128,531,812.03	1.10	950,082,641.40	1.54	178,449,170.63	0.44
12 State Council	12,462,021.84	0.01	12,164,356.84	0.02	297,665.00	0.00
13 Parliament	61,877,543.66	0.06	59,746,154.66	0.10	2,131,389.00	0.01
14 Courts	615,386,634.25	0.60	470,026,227.85	0.76	145,360,406.40	0.36
15 Commission of Prevention of Misuse of Authority	57,086,697.42	0.06	52,792,728.42	0.09	4,293,969.00	0.01
16 Department of Auditor General	77,428,793.55	0.08	73,340,446.61	0.12	4,088,346.94	0.01
17 Public Service Commission	69,341,618.18	0.07	65,451,122.00	0.11	3,890,496.18	0.01
18 Election Commission	129,852,473.01	0.13	123,325,477.89	0.20	6,526,995.12	0.02
19 Attorney General	100,703,880.96	0.10	88,843,977.97	0.14	11,859,902.99	0.03
20 Council of Justice	4,392,149.16	0.00	4,392,149.16	0.01	0.00	0.00
General Administration	10,708,190,869.40	10.44	9,730,651,017.24	15.77	977,539,852.16	2.39
103 General Administration	2,462,856,153.67	2.40	2,317,173,132.52	3.76	145,683,021.15	0.38
14 Courts	14,406,119.64	0.01	14,093,000.64	0.02	313,119.00	0.00
26 Deputy Prime Minister's Office	160,866.25	0.00	160,866.25	0.00	0.00	0.00
27 National Vigilance Center	28,777,360.54	0.03	8,788,139.14	0.01	19,989,221.40	0.05
30 Prime Minister's and Council of Ministers	75,699,803.66	0.07	74,390,381.66	0.12	1,309,422.00	0.00
35 Ministry of Finance	51,519,660.80	0.05	51,519,660.80	0.08	0.00	0.00
38 Ministry of Industry, Commerce & Supplies	19,067,470.34	0.02	18,667,294.34	0.03	400,176.00	0.00
39 Ministry of Law, Justice and Parliamentary Management	35,755,237.00	0.03	34,909,993.30	0.06	845,243.70	0.00
40 Ministry of Agriculture & Cooperatives	17,611,082.81	0.02	17,543,582.81	0.03	67,500.00	0.00
45 Ministry of Home Affairs	966,120,146.90	0.94	915,045,067.27	1.48	51,075,079.63	0.12
46 Ministry of Population & Environment	9,424,326.11	0.01	9,424,326.11	0.02	0.00	0.00
47 Ministry of Water Resources	9,611,078.71	0.01	9,558,360.71	0.02	52,718.00	0.00
48 Ministry of Physical Planning and Works	21,799,470.35	0.02	18,799,470.35	0.03	3,000,000.00	0.01
49 Ministry of Culture, Tourism and Civil Aviation	19,965,012.81	0.02	19,965,012.81	0.03	0.00	0.00
50 Ministry of Foreign Affairs	952,674,855.69	0.93	890,280,386.69	1.44	62,394,469.00	0.15
55 Ministry of Land Reform and Management	14,863,938.73	0.01	14,191,550.73	0.02	672,388.00	0.00
56 Ministry of Women, Children & Social Welfare	13,138,642.32	0.01	10,938,642.32	0.02	2,200,000.00	0.01
58 Ministry of Defence	5,227,296.86	0.01	5,127,303.16	0.01	99,993.70	0.00
59 Ministry of Forestry and Soil Conservation	12,429,986.09	0.01	12,315,980.39	0.02	114,005.70	0.00
61 Ministry of Environment, Science AND Technology	12,311,915.92	0.01	12,163,732.83	0.02	148,183.09	0.00
65 Ministry of Education & Sports	34,660,824.08	0.03	34,660,824.08	0.06	0.00	0.00
66 Ministry of General Administration	54,544,978.25	0.05	53,431,089.32	0.09	1,113,888.93	0.00
67 Ministry of Information and Communication	17,628,204.16	0.02	17,628,204.16	0.03	0.00	0.00

Government of Nepal

Details for fiscal year 2061/62

Details	Total Expenses	Total %	Recurrent Expenses	Recurrent %	Capital/Principle Expenses	Capital %
69 Ministry of Local Development	27,896,360.79	0.03	27,896,360.79	0.05	0.00	0.00
70 Ministry of Health and Population	13,534,639.62	0.01	13,534,639.62	0.02	0.00	0.00
71 Ministry of Labour & Transport Management	11,215,659.25	0.01	9,581,046.25	0.02	1,634,613.00	0.00
72 National Planning Commission	22,811,215.99	0.02	22,558,215.99	0.04	253,000.00	0.00
104 Police	7,376,511,678.05	7.19	6,644,256,953.24	10.77	732,254,724.81	1.79
45 Ministry of Home Affairs	7,376,511,678.05	7.19	6,644,256,953.24	10.77	732,254,724.81	1.79
105 Revenue & Financial Administration	729,378,758.44	0.71	644,449,087.18	1.04	84,929,671.26	0.21
35 Ministry of Finance	729,378,758.44	0.71	644,449,087.18	1.04	84,929,671.26	0.21
106 Planning & Statistic	139,444,279.24	0.14	124,771,844.30	0.20	14,672,434.94	0.04
72 National Planning Commission	139,444,279.24	0.14	124,771,844.30	0.20	14,672,434.94	0.04
Defence	10,992,931,076.96	10.72	8,580,332,777.88	13.91	2,412,598,299.08	5.90
107 Defence	10,992,931,076.96	10.72	8,580,332,777.88	13.91	2,412,598,299.08	5.90
58 Ministry of Defence	10,992,931,076.96	10.72	8,580,332,777.88	13.91	2,412,598,299.08	5.90
Social Services	31,691,694,642.70	30.90	23,935,529,869.41	38.80	7,756,164,773.29	18.98
108 Education	17,136,608,341.27	16.71	15,875,780,051.75	25.74	1,260,828,289.52	3.08
65 Ministry of Education & Sports	17,095,831,575.27	16.67	15,835,003,285.75	25.67	1,260,828,289.52	3.08
69 Ministry of Local Development	40,776,766.00	0.04	40,776,766.00	0.07	0.00	0.00
109 Health	4,682,262,761.56	4.57	4,272,985,951.75	6.93	409,276,809.81	1.00
38 Ministry of Industry, Commerce & Supplies	45,000,000.00	0.04	45,000,000.00	0.07	0.00	0.00
69 Ministry of Local Development	33,779,000.00	0.03	33,779,000.00	0.05	0.00	0.00
70 Ministry of Health and Population	4,603,483,761.56	4.49	4,194,206,951.75	6.80	409,276,809.81	1.00
110 Drinking Water	1,981,963,245.69	1.93	403,709,528.06	0.65	1,578,253,717.63	3.86
48 Ministry of Physical Planning and Works	1,716,402,641.27	1.67	402,227,200.47	0.65	1,314,175,440.80	3.22
69 Ministry of Local Development	128,964,604.42	0.13	1,482,327.59	0.00	127,482,276.83	0.31
87 Investments - Public Enterprises	136,596,000.00	0.13	0.00	0.00	136,596,000.00	0.33
111 Local Development	5,231,175,771.47	5.10	1,388,271,879.12	2.25	3,842,903,892.35	9.40
69 Ministry of Local Development	5,187,003,803.67	5.06	1,383,271,879.12	2.24	3,803,731,924.55	9.31
95 Miscellaneous - MOF	44,171,967.80	0.04	5,000,000.00	0.01	39,171,967.80	0.10
Other Social Services	2,659,684,522.71	2.59	1,994,782,458.73	3.23	664,902,063.98	1.63
112 Population & Environment	25,799,545.91	0.03	23,291,542.47	0.04	2,508,003.44	0.01
46 Ministry of Population & Environment	25,799,545.91	0.03	23,291,542.47	0.04	2,508,003.44	0.01
113 Women, Childred & Social Welfare	327,447,185.70	0.32	324,481,023.32	0.53	2,966,162.38	0.01
56 Ministry of Women, Children & Social Welfare	313,265,418.85	0.31	310,299,256.47	0.50	2,966,162.38	0.01
95 Miscellaneous - MOF	14,181,766.85	0.01	14,181,766.85	0.02	0.00	0.00
114 Youth, Sports & Culture	456,388,901.19	0.44	263,263,736.27	0.43	193,125,164.92	0.47
49 Ministry of Culture, Tourism and Civil Aviation	316,992,985.56	0.31	123,867,820.64	0.20	193,125,164.92	0.47
65 Ministry of Education & Sports	139,395,915.63	0.14	139,395,915.63	0.23	0.00	0.00
115 Housing	563,863,224.12	0.55	413,425,651.25	0.67	150,437,572.87	0.37
45 Ministry of Home Affairs	176,639,002.86	0.17	176,639,002.86	0.29	0.00	0.00
48 Ministry of Physical Planning and Works	378,603,386.36	0.37	231,665,499.14	0.38	146,937,887.22	0.36

Government of Nepal

Details for fiscal year 2061/62

Details	Total Expenses	Total %	Recurrent Expenses	Recurrent %	Capital/Principle Expenses	Capital %
49 Ministry of Culture, Tourism and Civil Aviation	8,620,834.90	0.01	5,121,149.25	0.01	3,499,685.65	0.01
116 Others - Social	1,286,185,665.79	1.25	970,320,505.42	1.57	315,865,160.37	0.77
45 Ministry of Home Affairs	5,795,170.37	0.01	5,795,170.37	0.01	0.00	0.00
61 Ministry of Environment, Science AND Technology	45,254,764.13	0.04	42,954,764.13	0.07	2,300,000.00	0.01
69 Ministry of Local Development	836,342,611.60	0.82	760,607,294.79	1.23	75,735,316.81	0.19
72 National Planning Commission	261,377,978.08	0.25	23,548,134.52	0.04	237,829,843.56	0.58
95 Miscellaneous - MOF	137,415,141.61	0.13	137,415,141.61	0.22	0.00	0.00
Economic Services	22,947,560,171.30	22.37	7,366,614,247.53	11.94	15,580,945,923.77	38.12
117 Agriculture	2,322,152,703.18	2.26	2,092,958,339.91	3.39	229,194,363.27	0.56
35 Ministry of Finance	36,080,000.00	0.04	0.00	0.00	36,080,000.00	0.09
40 Ministry of Agriculture & Cooperatives	2,156,072,703.18	2.10	2,092,958,339.91	3.39	63,114,363.27	0.15
87 Investments - Public Enterprises	130,000,000.00	0.13	0.00	0.00	130,000,000.00	0.32
118 Irrigation	2,332,375,856.64	2.27	410,881,635.47	0.67	1,921,494,221.17	4.70
35 Ministry of Finance	4,350,000.00	0.00	0.00	0.00	4,350,000.00	0.01
40 Ministry of Agriculture & Cooperatives	124,295,498.21	0.12	32,117,971.19	0.05	92,177,527.02	0.23
47 Ministry of Water Resources	2,203,730,358.43	2.15	378,763,664.28	0.61	1,824,966,694.15	4.46
119 Land Reform & Survey	667,637,009.67	0.65	577,431,531.17	0.94	90,205,478.50	0.22
55 Ministry of Land Reform and Management	667,637,009.67	0.65	577,431,531.17	0.94	90,205,478.50	0.22
120 Forest	1,992,806,857.92	1.94	1,582,130,081.04	2.56	410,676,776.88	1.00
59 Ministry of Forestry and Soil Conservation	1,992,806,857.92	1.94	1,582,130,081.04	2.56	410,676,776.88	1.00
121 Industry	547,595,688.78	0.53	492,851,104.33	0.80	54,744,584.45	0.13
38 Ministry of Industry, Commerce & Supplies	499,155,142.27	0.49	475,882,404.47	0.77	23,272,737.80	0.06
61 Ministry of Environment, Science AND Technology	48,440,546.51	0.05	16,968,699.86	0.03	31,471,846.65	0.08
122 Communications	1,530,843,844.60	1.49	1,025,563,371.05	1.66	505,280,473.55	1.24
61 Ministry of Environment, Science AND Technology	8,947,513.08	0.01	2,651,591.25	0.00	6,295,921.83	0.02
67 Ministry of Information and Communication	1,117,136,331.52	1.09	1,022,911,779.80	1.66	94,224,551.72	0.23
87 Investments - Public Enterprises	404,760,000.00	0.39	0.00	0.00	404,760,000.00	0.99
Transportation	4,666,621,404.42	4.55	332,490,131.85	0.54	4,334,131,272.57	10.60
123 Road Transportation	4,666,621,404.42	4.55	332,490,131.85	0.54	4,334,131,272.57	10.60
48 Ministry of Physical Planning and Works	4,413,366,061.36	4.30	271,357,981.48	0.44	4,142,008,079.88	10.13
69 Ministry of Local Development	200,171,351.36	0.20	15,627,788.65	0.03	184,543,562.71	0.45
71 Ministry of Labour & Transport Management	53,083,991.70	0.05	45,504,361.72	0.07	7,579,629.98	0.02
125 Electricity	7,304,384,080.49	7.12	85,249,053.81	0.14	7,219,135,026.68	17.66
47 Ministry of Water Resources	162,857,530.29	0.16	25,835,875.17	0.04	137,021,655.12	0.34
61 Ministry of Environment, Science AND Technology	730,083,030.64	0.71	59,413,178.64	0.10	670,669,852.00	1.64
87 Investments - Public Enterprises	6,411,443,519.56	6.25	0.00	0.00	6,411,443,519.56	15.69
Other Economic Services	1,583,142,725.60	1.54	767,058,998.90	1.24	816,083,726.70	2.00

Government of Nepal

Details for fiscal year 2061/62

Details	Total Expenses	Total %	Recurrent Expenses	Recurrent %	Capital/Principle Expenses	Capital %
126 Tourism	156,118,251.83	0.15	143,338,247.22	0.23	12,780,004.61	0.03
49 Ministry of Culture, Tourism and Civil Aviation	156,118,251.83	0.15	143,338,247.22	0.23	12,780,004.61	0.03
127 Metereology	64,528,199.82	0.06	42,092,961.96	0.07	22,435,237.86	0.05
61 Ministry of Environment, Science AND Technology	64,528,199.82	0.06	42,092,961.96	0.07	22,435,237.86	0.05
128 Supply	211,275,000.00	0.21	211,275,000.00	0.34	0.00	0.00
38 Ministry of Industry, Commerce & Supplies	211,275,000.00	0.21	211,275,000.00	0.34	0.00	0.00
129 Commerce	94,985,798.45	0.09	63,731,927.72	0.10	31,253,870.73	0.08
38 Ministry of Industry, Commerce & Supplies	94,985,798.45	0.09	63,731,927.72	0.10	31,253,870.73	0.08
130 Labour	97,056,019.44	0.09	95,465,888.74	0.15	1,590,130.70	0.00
71 Ministry of Labour & Transport Management	97,056,019.44	0.09	95,465,888.74	0.15	1,590,130.70	0.00
131 Others - Economic	959,179,456.06	0.94	211,154,973.26	0.34	748,024,482.80	1.83
35 Ministry of Finance	32,053,687.59	0.03	6,323,965.51	0.01	25,729,722.08	0.06
87 Investments - Public Enterprises	10,000,000.00	0.01	0.00	0.00	10,000,000.00	0.02
95 Miscellaneous - MOF	917,125,768.47	0.89	204,831,007.75	0.33	712,294,760.72	1.74
Loan Payment	19,751,329,920.88	19.26	6,218,010,901.27	10.08	13,533,319,019.61	33.11
132 Internal Loan Payment	11,651,424,694.02	11.36	4,071,299,563.32	6.60	7,580,125,130.70	18.55
81 Domestic Debt	11,651,424,694.02	11.36	4,071,299,563.32	6.60	7,580,125,130.70	18.55
133 External Loan Payment	8,099,905,226.86	7.90	2,146,711,337.95	3.48	5,953,193,888.91	14.56
82 Foreign Debt - Institutional	6,327,937,244.64	6.17	1,850,868,599.99	3.00	4,477,068,644.65	10.95
83 Foreign Debt - Governments	1,771,967,982.22	1.73	295,842,737.96	0.48	1,476,125,244.26	3.61
Miscellaneous	5,003,932,237.70	4.88	4,568,910,819.28	7.41	435,021,418.42	1.06
134 Miscellaneous	5,003,932,237.70	4.88	4,568,910,819.28	7.41	435,021,418.42	1.06
35 Ministry of Finance	2,809,856.00	0.00	1,577,329.00	0.00	1,232,527.00	0.00
95 Miscellaneous - MOF	5,001,122,381.70	4.88	4,567,333,490.28	7.40	433,788,891.42	1.06
Grand Total :	102,580,471,856.97	100.00	61,686,433,400.01	100.00	40,874,038,456.96	100.00

Government of Nepal

Line Item Summary Report

Fiscal Year: 2061/62

Economic Classification Heads		Expenditure
0	His Majesty and Royal Family	336,301,126.00
0	His Majesty and Royal Family	336,301,126.00
1	Consumption Expenses	27,150,008,814.90
1.01	Salary	15,485,011,980.02
1.02	Allowances	2,319,187,949.85
1.03	Transfer Travelling Allowance	124,641,320.76
1.04	Clothing	1,001,588,518.32
1.05	Fooding	3,758,310,996.10
1.06	Employee Medical Expense	815,862,415.94
1.07	Retirement Benefit	3,524,433,698.29
1.08	Staff Training	120,971,935.62
2	Office Operation and Services Expenses	4,520,150,779.42
2.01	Water and Electricity	338,150,918.13
2.02	Communication	209,669,162.67
2.03	General Office Expenses	1,207,978,023.60
2.04	Rent	649,145,646.27
2.05	Repair and Maintenance	594,793,121.48
2.06	Fuel and Oil	687,920,837.36
2.07	Consultancy and Other Services fee	480,269,008.79
2.08	Miscellaneous	352,224,061.12
3	Grants and Subsidies (Current Transfer)	18,714,395,847.90
3.01	Operating Subsidy - Public Enterprise	875,371,559.00
3.02	Operating Subsidy - Local government	1,276,098,479.06
3.03	Transfer to Non profit Institutions	15,999,292,775.05
3.04	Subsidy Social Security	763,633,034.79
4	Production Expenses	4,684,709,530.85
4.01	Production Materials	265,044,344.43
4.02	Medicines	879,289,393.83
4.03	Books and Materials	592,614,902.05
4.04	Program supplies and expenses	1,921,962,289.37
4.05	Program Travelling Expenses	892,590,321.06
4.06	Operation and Maintenance of Public Property	133,208,280.11
11	Interest Payments	6,218,010,901.27
11.01	Interest repayment - Domestic	4,071,299,563.32
11.02	Interest repayment - Foreign	2,146,711,337.95
12	Refunds	62,856,399.67
12.01	Refund Expenditure	62,856,399.67
Total: Current Expenditure		61,686,433,400.01
Total Recurrent Expenditure		61,686,433,400.01
5	Capital Transfer	330,195,298.55
5.01	Land Acquisition	330,195,298.55
6	Capital Formation	12,553,978,507.38

Government of Nepal
Line Item Summary Report
Fiscal Year: 2061/62

Economic Classification Heads		Expenditure
6.01	Furniture	97,654,771.86
6.02	Vehicles	335,454,723.79
6.03	Machinery and Equipment	2,467,489,390.06
6.04	Building Construction	964,266,659.92
6.05	Civil Construction	8,041,797,241.08
6.06	Capital Formation	141,303,775.67
6.07	Research and Consultancy Services Fee	506,011,945.00
7	Investment	7,394,041,371.56
7.01	Investment - Share	1,582,976,000.00
7.02	Investment - Loan	5,811,065,371.56
8	Capital Grants	7,062,504,259.86
8.01	Capital Grants to Public Enterprises	450,792,198.78
8.02	Capital Grants to Local Bodies	3,449,953,229.95
8.03	Capital Grants to Non Profit Institution	3,161,758,831.13
10	Principal Payments	13,533,319,019.61
10.01	Principal repayment - Domestic	7,580,125,130.70
10.02	Principal repayment - Foreign	5,953,193,888.91
Total: Capital Expenditure		40,874,038,456.96
Total Capital Expenditure (Include Principle)		40,874,038,456.96
Grand Total		102,560,471,856.97

Government of Nepal

Release and Expenditure from Consolidated Fund - Recurrent

Fiscal Year 2061/62

	Redbook Budget	Virement In	Virement Out	Final Budget	Release	Expenditure	Release Balance	Budget Balance
Charged	8,231,347,000.00	87,728,259.96	1,345,668,369.64	6,973,406,890.32	6,661,267,790.45	6,658,736,923.89	2,530,668.56	114,669,966.43
His Majesty & Royal Family	330,075,000.00	6,226,126.00	0.00	336,301,126.00	336,301,126.00	336,301,126.00	0.00	0.00
State Council	11,236,000.00	1,798,132.00	0.00	13,034,132.00	12,164,357.44	12,164,356.84	0.60	869,775.16
Parliament	4,874,000.00	0.00	0.00	4,874,000.00	2,886,655.00	2,886,655.00	0.00	1,787,345.00
Courts	48,340,000.00	16,600,000.00	0.00	64,940,000.00	63,183,328.80	63,183,328.80	0.00	1,756,673.20
Commission of Prevention of Misuse of Authority	37,280,000.00	7,713,512.00	180,000.00	44,813,512.00	41,920,693.16	41,920,693.16	0.00	2,892,818.84
Department of Auditor General	59,277,000.00	5,804,629.00	0.00	65,081,629.00	64,454,866.17	64,454,866.17	0.00	626,762.83
Public Service Commission	61,505,000.00	2,345,913.32	0.00	63,850,913.32	62,995,644.81	62,995,644.81	4,203.91	859,472.42
Election Commission	67,010,000.00	1,400,805.00	0.00	68,410,805.00	54,811,920.09	54,811,920.09	0.00	13,598,884.91
Domestic Debt	4,973,112,000.00	0.00	811,000,000.00	4,162,112,000.00	4,073,299,563.32	4,071,299,563.32	2,000,000.00	90,812,436.68
Foreign Debt - Institutional	2,195,749,000.00	8,238,142.64	352,938,142.64	1,851,049,000.00	1,851,049,000.00	1,850,868,599.99	180,400.01	180,400.01
Foreign Debt - Governments	440,089,000.00	36,601,000.00	180,501,000.00	296,189,000.00	296,189,000.00	295,842,737.96	346,262.04	346,262.04
Miscellaneous - MOF	3,000,000.00	1,000,000.00	1,049,227.00	2,950,773.00	2,010,637.66	2,010,637.66	0.00	940,135.34
Appropriated	61,867,084,000.00	7,100,412,152.65	8,557,791,947.97	60,409,704,204.68	54,881,930,636.75	54,827,696,476.12	54,234,160.63	5,562,007,726.56
Parliament	205,506,000.00	200,000.00	142,639,000.00	63,067,000.00	56,859,499.66	56,859,499.66	0.00	6,207,500.34
Courts	526,747,000.00	9,567,498.91	37,900,000.00	498,414,498.91	420,935,901.69	420,935,901.69	0.00	77,478,597.22
Commission of Prevention of Misuse of Authority	16,854,000.00	1,683,642.00	0.00	18,537,642.00	10,872,035.26	10,872,035.26	0.00	7,665,606.74
Department of Auditor General	26,890,000.00	0.00	3,456,000.00	23,434,000.00	8,885,580.44	8,885,580.44	0.00	14,548,419.56
Public Service Commission	3,000,000.00	0.00	0.00	3,000,000.00	2,468,568.10	2,458,681.10	987.00	541,318.90
Election Commission	518,100,000.00	51,429,095.00	488,485,000.00	81,044,095.00	68,513,557.80	68,513,557.80	0.00	12,530,537.20
Attorney General	92,345,000.00	5,380,453.75	23,200.00	97,702,253.75	88,843,977.97	88,843,977.97	0.00	8,858,275.78
Council of Justice	4,370,000.00	83,216.00	0.00	4,453,216.00	4,392,149.16	4,392,149.16	0.00	61,066.84
Prime Minister's Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deputy Prime Minister's Office	1,500,000.00	0.00	0.00	1,500,000.00	250,000.00	160,866.25	89,133.75	1,339,133.75
National Vigilance Center	8,571,000.00	1,057,000.00	0.00	9,628,000.00	8,788,139.14	8,788,139.14	0.00	839,860.86
Prime Ministers and Council of Ministers	117,347,000.00	14,418,843.00	8,080,000.00	123,665,843.00	74,397,676.66	74,390,381.66	7,497.00	49,295,461.34
Ministry of Finance	635,960,000.00	175,565,124.52	28,123,000.00	763,402,124.52	703,929,316.65	703,870,042.49	59,274.16	79,532,082.03
Ministry of Industry, Commerce & Supplies	911,562,000.00	15,388,503.36	10,590,000.00	916,380,503.36	814,562,270.34	814,556,626.53	25,843.81	101,823,876.83

Government of Nepal

Release and Expenditure from Consolidated Fund - Recurrent

Fiscal Year 2061/62

	Redbook Budget	Virement In	Virement Out	Final Budget	Release	Expenditure	Release Balance	Budget Balance
Ministry of Law, Justice and Parliamentary Management	35,388,000.00	905,036.00	131,940.00	36,171,096.00	34,909,993.30	34,909,993.30	0.00	1,261,102.70
Ministry of Agriculture & Cooperatives	2,503,475,000.00	126,330,980.35	171,793,753.45	2,458,012,196.90	2,142,929,211.66	2,142,619,893.91	309,317.75	315,392,302.99
Ministry of Home Affairs	6,949,810,000.00	1,019,686,398.83	87,044,232.80	7,881,454,166.03	7,742,386,732.73	7,741,736,193.74	652,538.99	139,717,972.29
Ministry of Population & Environment	47,729,000.00	556,200.00	0.00	48,285,200.00	32,715,668.58	32,715,668.58	0.00	15,569,331.42
Ministry of Water Resources	487,315,000.00	12,283,070.08	4,573,489.00	495,024,581.08	414,032,302.33	414,157,900.16	-125,397.83	80,866,680.92
Ministry of Physical Planning and Works	1,092,259,000.00	55,811,082.65	41,891,000.00	1,108,179,082.65	924,292,885.00	924,050,151.44	242,733.56	182,128,931.21
Ministry of Culture, Tourism and Civil Aviation	270,023,000.00	11,463,292.98	2,175,000.00	279,311,292.98	292,306,389.92	292,292,229.92	14,160.00	-12,980,936.94
Ministry of Foreign Affairs	1,031,502,000.00	27,159,977.00	88,331,000.00	990,329,977.00	893,580,387.89	890,280,386.69	3,300,001.00	100,049,590.31
Ministry of Land Reform and Management	682,582,000.00	32,274,908.53	59,156,000.00	635,700,908.53	591,825,581.90	591,823,081.90	2,500.00	44,077,826.63
Ministry of Women, Children & Social Welfare	302,547,000.00	7,243,324.70	0.00	309,790,324.70	321,326,620.05	321,237,898.79	88,721.26	-11,447,574.09
Ministry of Defence	6,922,146,000.00	1,790,296,331.64	25,500,000.00	8,686,944,331.64	8,585,516,196.56	8,585,460,081.04	56,115.52	101,484,250.60
Ministry of Forestry and Soil Conservation	1,574,803,000.00	49,250,424.49	10,000,000.00	1,614,053,424.49	1,594,469,736.87	1,594,446,061.43	23,875.44	19,607,363.06
Ministry of Environment, Science AND Technology	201,052,000.00	570,672.00	1,650,000.00	199,972,672.00	177,457,796.26	176,244,928.67	1,212,867.59	23,727,743.33
Ministry of Education & Sports	16,684,643,000.00	841,964,346.07	413,580,877.91	17,113,026,468.16	16,029,003,857.56	16,009,060,025.46	19,943,832.50	1,103,966,442.70
Ministry of General Administration	51,218,000.00	6,701,359.00	900,000.00	57,019,359.00	53,487,237.32	53,431,089.32	56,148.00	3,588,269.68
Ministry of Information and Communication	1,079,000,000.00	76,807,054.10	0.00	1,155,807,054.10	1,040,544,812.25	1,040,539,993.96	4,828.29	115,267,070.14
Ministry of Local Development	2,441,452,000.00	23,864,531.32	10,194,000.00	2,455,242,531.32	2,263,747,304.48	2,263,441,416.94	305,887.54	191,901,114.38
Ministry of Health and Population	5,435,572,000.00	87,608,470.00	10,473,015.00	5,512,708,455.00	4,211,804,527.59	4,207,741,591.37	4,062,936.22	1,304,966,863.63
Ministry of Labour & Transport Management	208,892,000.00	11,874,865.37	7,175,000.00	213,291,865.37	150,551,296.81	150,551,296.71	0.10	62,740,568.66
National Planning Commission	226,651,000.00	21,223,355.00	13,527,000.00	234,347,355.00	176,744,797.19	170,878,194.81	5,866,602.38	63,469,160.19
Investments - Public Enterprises	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous - MOF	10,591,243,000.00	2,621,339,096.00	6,910,399,409.81	6,302,782,686.19	4,944,776,025.43	4,926,750,768.83	18,025,256.60	1,376,031,917.36
Grand Total :	70,098,431,000.00	7,188,140,412.61	9,903,460,317.61	67,383,111,095.00	61,743,198,427.20	61,686,433,400.01	56,765,027.19	5,696,677,694.99

Government of Nepal
Release and Expenditure from Consolidated Fund - Capital
 Fiscal Year 2061/62

	Redbook Budget		Virement		Final Budget	Release	Expenditure	Release Balance	Budget Balance
	In	Out	In	Out					
Charged	12,595,873,000.00	2,873,852,000.00	1,588,572,000.00	0.00	13,811,253,000.00	13,540,889,986.16	13,540,882,270.13	3,007,728.03	270,370,728.87
State Council	300,000.00	0.00	0.00	0.00	300,000.00	287,895.00	287,895.00	0.00	2,335.00
Commission of Prevention of Misuse of Authority	250,000.00	180,000.00	0.00	0.00	430,000.00	419,840.50	419,840.50	0.00	10,159.50
Department of Auditor General	25,000.00	0.00	0.00	0.00	25,000.00	23,243.40	23,243.40	0.00	1,756.60
Public Service Commission	300,000.00	0.00	0.00	0.00	300,000.00	295,508.50	295,508.50	0.00	4,491.50
Election Commission	1,150,000.00	5,500,000.00	0.00	0.00	6,650,000.00	6,528,965.12	6,528,965.12	0.00	123,034.88
Domestic Debt	5,528,803,000.00	2,828,200,000.00	700,000,000.00	0.00	7,857,003,000.00	7,580,125,130.70	7,580,125,130.70	0.00	78,877,869.30
Foreign Debt - Institutional	4,893,100,000.00	172,000.00	401,000,000.00	0.00	4,462,272,000.00	4,460,076,373.68	4,477,088,644.86	3,007,728.03	15,203,355.35
Foreign Debt - Governments	2,082,045,000.00	39,800,000.00	487,572,000.00	0.00	1,654,273,000.00	1,478,125,244.28	1,478,125,244.28	0.00	178,147,755.74
Appropriated	32,885,488,000.00	5,515,004,245.00	4,104,964,338.00	0.00	34,095,535,805.00	27,460,232,281.40	27,333,156,186.83	127,078,084.57	6,762,379,718.17
Parliament	14,715,000.00	0.00	11,857,807.00	0.00	2,857,393.00	2,131,389.00	2,131,389.00	0.00	726,004.00
Courts	185,015,000.00	22,107,712.00	0.00	0.00	207,122,712.00	145,673,525.40	145,673,525.40	0.00	61,448,186.60
Commission of Prevention of Misuse of Authority	21,005,000.00	0.00	150,000.00	0.00	20,855,000.00	3,874,128.50	3,874,128.50	0.00	18,980,871.50
Department of Auditor General	1,350,000.00	3,458,000.00	0.00	0.00	4,808,000.00	4,085,103.54	4,085,103.54	0.00	740,896.46
Public Service Commission	4,000,000.00	0.00	0.00	0.00	4,000,000.00	3,594,988.88	3,594,988.88	0.00	405,011.12
Attorney General	1,875,000.00	13,830,828.00	0.00	0.00	15,805,828.00	11,859,902.89	11,859,902.89	0.00	3,945,925.11
National Vigilance Center	33,460,000.00	0.00	0.00	0.00	33,460,000.00	19,989,221.40	19,989,221.40	0.00	13,470,778.60
Prime Minister's and Council of Ministers	1,400,000.00	1,300,000.00	1,000,000.00	0.00	1,700,000.00	1,309,422.00	1,309,422.00	0.00	390,578.00
Ministry of Finance	424,480,000.00	19,535,264.00	2,080,000.00	0.00	441,915,264.00	152,321,920.34	152,321,920.34	398.00	289,593,343.66
Ministry of Industry, Commerce & Supplies	111,053,000.00	1,559,000.00	300,000.00	0.00	112,312,000.00	54,927,482.40	54,928,784.53	687.87	57,385,215.47
Ministry of Law, Justice and Parliamentary Manager	415,000.00	431,840.00	0.00	0.00	846,840.00	845,243.70	845,243.70	0.00	1,596.30
Ministry of Agriculture & Cooperatives	188,808,000.00	1,521,800.00	0.00	0.00	190,330,800.00	155,359,390.29	155,359,390.29	0.00	34,971,209.71
Ministry of Home Affairs	689,883,000.00	148,228,274.00	20,000,000.00	0.00	798,121,274.00	783,329,804.44	783,329,804.44	2,770.84	12,781,469.56
Ministry of Population & Environment	5,000,000.00	0.00	0.00	0.00	5,000,000.00	2,508,003.44	2,508,003.44	0.00	2,491,996.56
Ministry of Water Resources	3,038,303,000.00	80,889,734.00	137,519,000.00	0.00	3,216,711,734.00	1,985,558,297.53	1,982,041,987.27	3,517,230.26	1,019,642,646.73
Ministry of Physical Planning and Works	7,984,287,000.00	917,819,211.00	727,801,751.00	0.00	8,174,304,460.00	5,889,311,882.39	5,906,121,407.80	63,180,274.49	2,568,183,052.10
Ministry of Culture, Tourism and Civil Aviation	182,787,000.00	38,790,000.00	790,000.00	0.00	218,797,000.00	200,548,765.57	209,404,855.16	145,910.38	9,382,144.82
Ministry of Foreign Affairs	17,280,000.00	45,400,000.00	0.00	0.00	62,680,000.00	58,094,489.50	62,384,468.00	-3,000,000.00	295,831.00
Ministry of Land Reform and Management	74,282,000.00	50,303,300.00	65,400.00	0.00	124,529,800.00	90,877,868.50	90,877,868.50	0.00	33,652,033.50
Ministry of Women, Children & Social Welfare	5,586,000.00	0.00	0.00	0.00	5,586,000.00	5,186,162.38	5,186,162.38	0.00	401,837.62

Government of Nepal

Release and Expenditure from Consolidated Fund - Capital

Fiscal Year 2061/62

	Redbook Budget	Virement In	Virement Out	Final Budget	Release	Expenditure	Release Balance	Budget Balance
Ministry of Defence	1,083,250,000.00	1,328,457,000.00	0.00	2,412,707,000.00	2,412,698,339.21	2,412,698,292.76	46.43	8,707.22
Ministry of Forestry and Soil Conservation	336,866,000.00	11,692,470.00	937,470.00	347,741,000.00	410,921,717.90	410,790,782.58	130,935.32	-83,049,782.58
Ministry of Environment, Science AND Technology	828,951,000.00	123,689,000.00	107,439,000.00	843,201,000.00	734,425,777.43	733,321,041.43	1,104,736.00	106,878,958.57
Ministry of Education & Sports	1,375,011,000.00	151,277,000.00	64,548,000.00	1,481,740,000.00	1,281,418,527.43	1,280,828,289.52	590,237.91	200,911,710.48
Ministry of General Administration	1,530,000.00	300,000.00	0.00	1,830,000.00	1,113,888.93	1,113,888.93	0.00	816,111.07
Ministry of Information and Communication	945,711,000.00	0.00	0.00	945,711,000.00	94,414,039.24	84,224,851.72	189,487.52	851,486,448.28
Ministry of Local Development	5,049,487,000.00	456,907,000.00	383,869,975.00	5,122,724,125.00	4,214,271,253.53	4,191,493,080.80	22,778,172.63	831,231,044.10
Ministry of Health and Population	1,117,869,000.00	8,518,370.00	0.00	1,126,387,370.00	414,091,958.80	408,278,808.81	4,815,148.79	717,110,560.19
Ministry of Labour & Transport Management	10,845,000.00	2,400,000.00	1,025,000.00	12,020,000.00	10,804,373.68	10,804,373.68	0.00	1,215,626.32
National Planning Commission	304,354,000.00	148,739,000.00	173,719,000.00	279,374,000.00	287,566,947.17	252,795,276.50	14,811,668.67	28,618,721.50
Investments - Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments - Public Enterprises	8,262,863,000.00	247,253,000.00	200,000,000.00	8,309,916,000.00	7,109,468,519.56	7,092,798,519.56	10,807,000.00	-782,883,519.56
Miscellaneous - MOF	2,405,882,000.00	1,693,768,542.00	2,272,252,235.00	1,827,408,307.00	1,187,688,969.39	1,185,255,619.94	2,433,379.45	842,152,897.06
Grand Total :	45,191,469,000.00	8,368,858,243.00	5,873,536,338.00	47,508,768,805.00	41,004,122,280.56	40,874,038,456.96	130,083,823.80	7,092,750,448.04

Government of Nepal

Source-wise Release Summary - Recurrent

Fiscal Year 2061/62

Ministry	CASH					NON CASH					Total Release
	HMG	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity	Direct Grant	Direct Loan	Total NonCash	
11 His Majesty & Royal Family	338,301,126.00	0.00	0.00	0.00	0.00	338,301,126.00	0.00	0.00	0.00	0.00	338,301,126.00
12 State Council	12,164,357.44	0.00	0.00	0.00	0.00	12,164,357.44	0.00	0.00	0.00	0.00	12,164,357.44
13 Parliament	59,746,154.66	0.00	0.00	0.00	0.00	59,746,154.66	0.00	0.00	0.00	0.00	59,746,154.66
14 Courts	482,228,510.49	0.00	0.00	0.00	0.00	482,228,510.49	0.00	1,892,718.00	0.00	1,892,718.00	484,119,228.49
15 Commission of Prevention of Misuse of Authority	45,392,000.77	0.00	0.00	0.00	0.00	45,392,000.77	0.00	7,400,727.65	0.00	7,400,727.65	52,792,728.42
16 Department of Auditor General	66,379,717.01	0.00	0.00	0.00	0.00	66,379,717.01	0.00	6,980,729.60	0.00	6,980,729.60	73,340,446.61
17 Public Service Commission	65,465,212.91	0.00	0.00	0.00	0.00	65,465,212.91	0.00	0.00	0.00	0.00	65,465,212.91
18 Election Commission	123,325,477.89	0.00	0.00	0.00	0.00	123,325,477.89	0.00	0.00	0.00	0.00	123,325,477.89
19 Attorney General	88,843,977.97	0.00	0.00	0.00	0.00	88,843,977.97	0.00	0.00	0.00	0.00	88,843,977.97
20 Council of Justice	4,392,149.16	0.00	0.00	0.00	0.00	4,392,149.16	0.00	0.00	0.00	0.00	4,392,149.16
26 Deputy Prime Minister's Office	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00
27 National Vigilance Center	6,846,846.89	0.00	0.00	0.00	0.00	6,846,846.89	0.00	14,192.45	0.00	14,192.45	8,788,139.14
30 Prime Minister's and Council of Ministers	74,397,878.66	0.00	0.00	0.00	0.00	74,397,878.66	0.00	0.00	0.00	0.00	74,397,878.66
35 Ministry of Finance	689,633,630.02	0.00	0.00	0.00	2,053,056.63	681,686,686.65	0.00	12,242,430.00	0.00	12,242,430.00	703,929,116.65
38 Ministry of Industry, Commerce and Supplies	545,328,620.71	0.00	142,000,189.23	0.00	16,598,220.40	703,928,830.34	0.00	110,658,240.00	0.00	110,658,240.00	814,587,070.34
39 Ministry of Law, Justice and Parliamentary Management	22,784,963.30	0.00	0.00	0.00	0.00	22,784,963.30	0.00	12,145,000.00	0.00	12,145,000.00	34,909,963.30
40 Ministry of Agriculture & Cooperatives	1,430,448,325.79	1,137,250.72	339,932,781.87	114,517,900.81	156,686,922.53	2,057,022,181.72	0.00	72,466,102.25	13,441,927.69	85,907,029.94	2,142,929,211.66
45 Ministry of Home Affairs	7,742,388,732.73	0.00	0.00	0.00	0.00	7,742,388,732.73	0.00	0.00	0.00	0.00	7,742,388,732.73
46 Ministry of Population & Environment	30,182,290.03	0.00	2,553,808.55	0.00	0.00	32,736,098.58	0.00	0.00	0.00	0.00	32,736,098.58
47 Ministry of Water Resources	401,938,769.33	0.00	0.00	5,310,536.59	6,883,196.41	414,032,502.33	0.00	0.00	0.00	0.00	414,032,502.33
48 Ministry of Physical Planning and Works	867,795,810.23	0.00	40,000.00	47,421,074.77	9,098,000.00	924,224,885.00	0.00	0.00	0.00	0.00	924,224,885.00
49 Ministry of Culture, Tourism and Civil Aviation	185,019,705.79	0.00	3,288,684.13	0.00	10,000,000.00	198,318,389.92	0.00	96,988,000.00	0.00	96,988,000.00	295,306,389.92
50 Ministry of Foreign Affairs	893,590,387.69	0.00	0.00	0.00	0.00	893,590,387.69	0.00	0.00	0.00	0.00	893,590,387.69
55 Ministry of Land Reform and Management	591,625,581.90	0.00	0.00	0.00	0.00	591,625,581.90	0.00	0.00	0.00	0.00	591,625,581.90
56 Ministry of Women, Children & Social Welfare	209,224,635.38	0.00	4,023,823.27	0.00	36,038,865.97	247,287,344.62	0.00	74,038,275.43	0.00	74,038,275.43	321,325,620.05
58 Ministry of Defence	6,585,516,196.56	0.00	0.00	0.00	0.00	6,585,516,196.56	0.00	0.00	0.00	0.00	6,585,516,196.56
59 Ministry of Forestry and Soil Conservation	1,459,153,186.13	3,336,483.68	44,101,306.68	0.00	2,895,546.38	1,508,456,613.87	0.00	85,013,123.00	0.00	85,013,123.00	1,594,469,736.87
61 Ministry of Environment, Science and Technology	131,082,016.19	8,468,500.00	15,228,281.07	0.00	0.00	154,780,796.26	0.00	22,667,000.00	0.00	22,667,000.00	177,457,796.26

Government of Nepal

Source-wise Release Summary - Recurrent

Fiscal Year 2061/62

Ministry	CASH						NON CASH						Total Release
	HMG	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity	Direct Grant	Direct Loan	NonCash	Total		
65 Ministry of Education & Sports	12,431,583,768.84	30,234,504.59	1,891,729,881.74	562,974,554.18	878,585,456.81	15,695,089,185.86	320,751,853.00	0.00	5,423,738.00	328,175,892.00	0.00	18,021,263,857.98	
66 Ministry of General Administration	53,487,237.32	0.00	0.00	0.00	0.00	53,487,237.32	0.00	0.00	0.00	0.00	0.00	53,487,237.32	
67 Ministry of Information and Communication	890,328,178.11	0.00	0.00	3,883,285.15	0.00	894,211,473.28	0.00	0.00	48,523,338.89	46,523,338.89	0.00	1,040,544,812.26	
68 Ministry of Local Development	1,898,529,212.26	0.00	0.00	38,808,854.28	0.00	2,035,638,066.55	0.00	228,308,237.83	0.00	228,308,237.83	0.00	2,263,747,304.48	
70 Ministry of Health and Population	3,339,057,487.04	134,183,957.80	73,001,872.58	51,384,448.27	0.00	3,594,587,565.69	330,281,487.87	286,955,473.83	0.00	617,210,961.90	837,200.00	4,211,804,527.89	
71 Ministry of Labour & Transport Management	149,814,098.81	0.00	0.00	0.00	0.00	149,814,098.81	0.00	937,200.00	0.00	43,288,889.92	0.00	178,744,787.19	
72 National Planning Commission	118,964,829.27	11,881,000.00	2,610,288.00	0.00	0.00	133,455,927.27	0.00	43,288,889.92	0.00	0.00	0.00	1,851,049,000.00	
81 Domestic Debt	4,073,299,563.32	0.00	0.00	0.00	0.00	4,073,299,563.32	0.00	0.00	0.00	0.00	0.00	4,073,299,563.32	
82 Foreign Debt - Institutional	1,851,049,000.00	0.00	0.00	0.00	0.00	1,851,049,000.00	0.00	0.00	0.00	0.00	0.00	1,851,049,000.00	
83 Foreign Debt - Governments	298,188,000.00	0.00	0.00	0.00	0.00	298,188,000.00	0.00	0.00	0.00	0.00	0.00	298,188,000.00	
95 Miscellaneous - MOF	4,894,254,540.42	0.00	0.00	0.00	51,271,327.87	4,945,525,868.09	0.00	1,280,795.00	0.00	1,280,795.00	0.00	4,946,786,883.08	
Total	55,343,481,173.82	205,552,386.79	2,317,530,916.12	822,081,884.08	1,288,035,711.80	68,958,881,885.39	651,013,440.87	1,082,364,115.18	65,389,005.68	1,778,766,561.81	0.00	61,735,458,427.20	

Government of Nepal

Source-wise Expenditure Summary - Recurrent

Fiscal Year 2061/62

Ministry	HMIS	CASH			NON CASH			Total Expenditure			
		Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity Grant		Direct Grant	Direct Loan	Total Noncash
11 His Majesty & Royal Family	336,391,126.00	0.00	0.00	0.00	0.00	336,391,126.00	0.00	0.00	0.00	0.00	336,391,126.00
12 State Council	12,164,366.84	0.00	0.00	0.00	0.00	12,164,366.84	0.00	0.00	0.00	0.00	12,164,366.84
13 Parliament	66,746,164.66	0.00	0.00	0.00	0.00	66,746,164.66	0.00	0.00	0.00	0.00	66,746,164.66
14 Courts	482,226,510.48	0.00	0.00	0.00	0.00	482,226,510.48	0.00	1,892,718.00	0.00	1,892,718.00	484,119,228.48
15 Commission of Prevention Misuse of Authority	46,362,000.77	0.00	0.00	0.00	0.00	46,362,000.77	0.00	7,400,727.66	0.00	7,400,727.66	52,762,728.42
16 Department of Auditor General	66,376,717.01	0.00	0.00	0.00	0.00	66,376,717.01	0.00	6,660,726.60	0.00	6,660,726.60	73,037,443.61
17 Public Service Commission	66,451,122.00	0.00	0.00	0.00	0.00	66,451,122.00	0.00	0.00	0.00	0.00	66,451,122.00
18 Election Commission	123,325,477.89	0.00	0.00	0.00	0.00	123,325,477.89	0.00	0.00	0.00	0.00	123,325,477.89
19 Attorney General	66,843,977.97	0.00	0.00	0.00	0.00	66,843,977.97	0.00	0.00	0.00	0.00	66,843,977.97
20 Council of Justice	4,362,149.16	0.00	0.00	0.00	0.00	4,362,149.16	0.00	0.00	0.00	0.00	4,362,149.16
26 Deputy Prime Minister's Office	160,666.25	0.00	0.00	0.00	0.00	160,666.25	0.00	0.00	0.00	0.00	160,666.25
27 National Vigilance Center	6,646,646.69	0.00	0.00	0.00	0.00	6,646,646.69	0.00	141,162.45	0.00	141,162.45	6,787,809.14
30 Prime Minister's and Council of Ministers	74,360,361.66	0.00	0.00	0.00	0.00	74,360,361.66	0.00	0.00	0.00	0.00	74,360,361.66
35 Ministry of Finance	660,563,161.85	0.00	0.00	0.00	2,094,430.64	662,657,612.49	0.00	12,242,430.00	0.00	12,242,430.00	703,870,042.49
38 Ministry of Industry, Commerce & Supplies	645,302,676.80	0.00	142,008,189.23	0.00	16,586,226.40	703,896,986.53	0.00	110,658,240.00	0.00	110,658,240.00	814,555,226.53
39 Ministry of Law, Justice and Parliamentary Management	22,764,693.30	0.00	0.00	0.00	0.00	22,764,693.30	0.00	12,146,000.00	0.00	12,146,000.00	34,910,693.30
40 Ministry of Agriculture & Cooperatives	1,430,247,671.57	17,349,340.11	338,947,574.45	114,482,365.31	155,686,622.53	2,066,712,663.97	0.00	72,468,102.25	13,441,627.66	85,909,729.94	2,142,619,893.91
45 Ministry of Home Affairs	7,741,736,163.74	0.00	0.00	0.00	0.00	7,741,736,163.74	0.00	0.00	0.00	0.00	7,741,736,163.74
46 Ministry of Population & Environment	30,162,260.03	0.00	2,553,606.55	0.00	0.00	32,715,866.56	0.00	0.00	0.00	0.00	32,715,866.56
47 Ministry of Water Resource	401,627,412.16	0.00	0.00	5,310,536.59	6,919,613.39	414,157,562.14	0.00	0.00	0.00	0.00	414,157,562.14
48 Ministry of Physical Planning and Works	667,523,076.67	0.00	40,000.00	47,421,074.77	9,066,000.00	924,050,151.44	0.00	0.00	0.00	0.00	924,050,151.44
49 Ministry of Culture, Tourism and Civil Aviation	183,005,546.79	0.00	3,296,664.13	0.00	10,000,000.00	196,302,210.92	0.00	95,868,000.00	0.00	95,868,000.00	292,170,210.92
50 Ministry of Foreign Affairs	660,260,366.69	0.00	0.00	0.00	0.00	660,260,366.69	0.00	0.00	0.00	0.00	660,260,366.69
55 Ministry of Land Reform and Management	561,623,061.60	0.00	0.00	0.00	0.00	561,623,061.60	0.00	0.00	0.00	0.00	561,623,061.60
56 Ministry of Women, Children & Social Welfare	208,365,246.42	0.00	4,023,623.27	0.00	34,609,653.67	247,198,523.36	0.00	74,039,276.43	0.00	74,039,276.43	321,237,799.79
58 Ministry of Defence	6,665,460,061.04	0.00	0.00	0.00	0.00	6,665,460,061.04	0.00	0.00	0.00	0.00	6,665,460,061.04
59 Ministry of Forestry and So Conservation	1,456,673,061.64	3,336,483.66	44,257,647.73	0.00	2,866,546.38	1,509,432,689.43	0.00	85,013,123.00	0.00	85,013,123.00	1,594,445,812.43
61 Ministry of Environment, Science AND Technology	126,343,636.15	10,004,812.45	15,226,261.07	0.00	0.00	153,574,929.67	0.00	22,667,000.00	0.00	22,667,000.00	176,241,929.67

Government of Nepal

Source-wise Expenditure Summary - Recurrent

Fiscal Year 2061/62

Ministry	HMG	CASH				NON CASH				Total Expenditure	
		Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity Grant	Direct Grant	Direct Loan		Total Noncash
65 Ministry of Education & Sports	12,430,368,928.86	30,234,617.09	1,698,438,480.59	560,139,298.88	975,703,008.24	15,682,884,333.46	320,751,863.00	0.00	5,423,739.00	326,175,662.00	16,009,060,025.46
66 Ministry of General Administration	53,431,089.32	0.00	0.00	0.00	53,431,089.32	0.00	0.00	0.00	0.00	0.00	53,431,089.32
67 Ministry of Information and Communication	990,329,349.82	0.00	0.00	3,660,295.15	994,016,844.97	0.00	0.00	46,523,338.89	46,523,338.89	46,523,338.99	1,040,539,883.96
68 Ministry of Local Development	1,998,336,805.82	0.00	0.00	38,794,373.09	2,036,133,179.01	0.00	0.00	228,308,237.93	0.00	228,308,237.93	2,263,441,416.94
70 Ministry of Health and Population	3,334,146,502.07	134,077,827.80	72,205,617.68	50,094,681.92	3,660,524,629.47	330,261,487.97	286,955,473.83	0.00	0.00	617,216,961.90	4,207,741,591.37
71 Ministry of Labour & Transport Management	149,814,098.71	0.00	0.00	0.00	149,814,098.71	0.00	0.00	937,200.00	0.00	937,200.00	150,551,298.71
72 National Planning Commission	118,898,807.63	7,880,218.36	2,610,258.00	0.00	127,589,324.89	0.00	43,288,869.92	0.00	43,288,869.92	43,288,869.92	170,878,194.81
81 Domestic Debt	4,071,289,563.32	0.00	0.00	0.00	4,071,289,563.32	0.00	0.00	0.00	0.00	0.00	4,071,289,563.32
82 Foreign Debt - Institutional	1,850,898,599.89	0.00	0.00	0.00	1,850,898,599.89	0.00	0.00	0.00	0.00	0.00	1,850,898,599.89
83 Foreign Debt - Government	295,942,737.96	0.00	0.00	0.00	295,942,737.96	0.00	0.00	0.00	0.00	0.00	295,942,737.96
85 Miscellaneous - MDF	4,876,388,008.82	0.00	0.00	0.00	51,112,602.67	4,827,500,611.49	0.00	1,280,795.00	0.00	1,280,795.00	4,528,791,406.49
Total:	55,310,351,283.38	202,883,300.49	2,311,614,404.70	617,954,616.71	1,284,763,232.92	59,907,666,638.20	851,013,440.97	1,062,364,115.16	66,389,005.88	1,778,765,561.81	61,588,433,400.01

Government of Nepal

Source-wise Release Summary - Capital

Fiscal Year 2061/62

Ministry	CASH			NON CASH			Total Release				
	HMG	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash		Commodity	Direct Grant	Direct Loan	Total NonCash
12 State Council	287,895.00	0.00	0.00	0.00	0.00	287,895.00	0.00	0.00	0.00	0.00	287,895.00
13 Parliament	2,131,389.00	0.00	0.00	0.00	0.00	2,131,389.00	0.00	0.00	0.00	0.00	2,131,389.00
14 Courts	70,762,036.06	0.00	74,811,489.34	0.00	0.00	145,673,525.40	0.00	0.00	0.00	0.00	145,673,525.40
15 Commission of Prevention of Misuse of Authority	1,041,421.00	0.00	0.00	0.00	0.00	1,041,421.00	0.00	3,252,548.00	0.00	3,252,548.00	4,293,969.00
16 Department of Auditor General	1,203,199.75	0.00	0.00	0.00	0.00	1,203,199.75	0.00	2,885,147.19	0.00	2,885,147.19	4,088,346.94
17 Public Service Commission	3,890,498.18	0.00	0.00	0.00	0.00	3,890,498.18	0.00	0.00	0.00	0.00	3,890,498.18
18 Election Commission	6,528,995.12	0.00	0.00	0.00	0.00	6,528,995.12	0.00	0.00	0.00	0.00	6,528,995.12
19 Attorney General	11,859,902.99	0.00	0.00	0.00	0.00	11,859,902.99	0.00	0.00	0.00	0.00	11,859,902.99
27 National Vigilance Center	344,408.00	0.00	0.00	0.00	0.00	344,408.00	0.00	19,844,815.40	0.00	19,844,815.40	19,889,221.40
30 Prime Minister's and Council of Ministers	1,309,422.00	0.00	0.00	0.00	0.00	1,309,422.00	0.00	0.00	0.00	0.00	1,309,422.00
35 Ministry of Finance	128,019,550.34	0.00	0.00	0.00	0.00	128,019,550.34	0.00	1,232,527.00	28,070,241.00	24,302,768.00	152,322,318.34
38 Ministry of Industry, Commerce and Supplies	20,737,298.23	0.00	1,750,374.16	0.00	26,890,810.01	49,088,482.40	0.00	6,538,000.00	0.00	6,538,000.00	54,927,482.40
39 Ministry of Law, Justice and Parliamentary Management	845,243.70	0.00	0.00	0.00	0.00	845,243.70	0.00	0.00	0.00	0.00	845,243.70
40 Ministry of Agriculture & Cooperatives	24,952,894.52	0.00	121,161,720.34	3,788,317.85	5,450,657.58	165,369,390.29	0.00	0.00	0.00	0.00	165,369,390.29
45 Ministry of Home Affairs	783,332,575.28	0.00	0.00	0.00	0.00	783,332,575.28	0.00	0.00	0.00	0.00	783,332,575.28
48 Ministry of Population & Environment	2,506,003.44	0.00	0.00	0.00	0.00	2,506,003.44	0.00	0.00	0.00	0.00	2,506,003.44
47 Ministry of Water Resources	562,821,521.88	2,097,176.53	224,276,338.03	222,804,182.10	662,131,090.13	1,694,030,298.67	170,473,332.86	120,874,462.00	10,390,204.20	301,527,998.88	1,995,559,297.53
46 Ministry of Physical Planning and Works	1,455,892,697.88	0.00	447,932,215.54	815,429,783.87	1,649,266,395.99	4,288,311,032.98	0.00	744,054,938.25	656,345,713.16	1,401,000,049.41	5,690,311,082.39
49 Ministry of Culture, Tourism and Civil Aviation	191,392,794.61	0.00	28,155,980.98	0.00	0.00	209,548,775.57	0.00	0.00	0.00	0.00	209,548,775.57
50 Ministry of Foreign Affairs	59,094,498.00	0.00	0.00	0.00	0.00	59,094,498.00	0.00	0.00	0.00	0.00	59,094,498.00
55 Ministry of Land Reform and Management	90,877,888.50	0.00	0.00	0.00	0.00	90,877,888.50	0.00	0.00	0.00	0.00	90,877,888.50
56 Ministry of Women, Children & Social Welfare	3,864,593.63	0.00	0.00	0.00	1,201,588.75	5,186,182.38	0.00	0.00	0.00	0.00	5,186,182.38
58 Ministry of Defence	2,412,888,339.21	0.00	0.00	0.00	0.00	2,412,888,339.21	0.00	0.00	0.00	0.00	2,412,888,339.21
59 Ministry of Forestry and Soil Conservation	88,258,816.23	10,263,383.07	122,832,891.04	0.00	21,894,376.57	243,160,466.91	0.00	167,771,261.99	0.00	167,771,261.99	410,921,717.90
81 Ministry of Environment, Science AND Technology	83,850,298.44	77,591,585.40	23,318,895.59	0.00	0.00	184,550,777.43	0.00	549,876,000.00	0.00	549,876,000.00	734,426,777.43
85 Ministry of Education & Sports	223,862,568.87	0.00	166,470,903.28	85,085,035.59	193,208,537.50	668,627,066.25	0.00	561,013,307.09	31,778,155.09	592,791,462.18	1,261,418,527.43
86 Ministry of General Administration	1,113,888.93	0.00	0.00	0.00	0.00	1,113,888.93	0.00	0.00	0.00	0.00	1,113,888.93
87 Ministry of Information and Communication	70,694,353.56	0.00	0.00	1,352,067.86	0.00	72,046,401.44	0.00	0.00	22,367,857.90	22,367,857.90	94,414,039.24

Government of Nepal
Source-wise Release Summary - Capital

Fiscal Year 2061/62

Ministry	CASH					NON CASH					Total Release
	HMG	Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity	Direct Grant	Direct Loan	Total NonCash	
69 Ministry of Local Development	1,475,251,299.86	42,863,646.02	257,772,227.34	262,866,994.86	1,444,006,278.23	3,492,867,986.13	206,361,164.90	523,048,102.50	0.00	731,409,267.40	4,214,271,253.53
70 Ministry of Health and Population	240,866,055.64	32,000.00	79,302,288.70	91,215,503.16	0.00	410,617,867.50	0.00	3,574,101.10	0.00	3,574,101.10	414,091,556.80
71 Ministry of Labour & Transport	10,804,373.88	0.00	0.00	0.00	0.00	10,804,373.88	0.00	0.00	0.00	0.00	10,804,373.88
72 National Planning Commission	28,539,635.92	148,719,000.00	1,794,588.00	0.00	82,400,000.00	259,453,433.92	0.00	8,113,513.25	0.00	8,113,513.25	267,566,947.17
81 Domestic Debt	7,580,125,130.70	0.00	0.00	0.00	0.00	7,580,125,130.70	0.00	0.00	0.00	0.00	7,580,125,130.70
82 Foreign Debt - Institutional	4,480,076,373.68	0.00	0.00	0.00	0.00	4,480,076,373.68	0.00	0.00	0.00	0.00	4,480,076,373.68
83 Foreign Debt - Governments	1,476,125,244.26	0.00	0.00	0.00	0.00	1,476,125,244.26	0.00	0.00	0.00	0.00	1,476,125,244.26
87 Investments - Public Enterprises	1,294,635,000.00	0.00	0.00	60,000,000.00	16,867,000.00	1,361,602,000.00	0.00	5,237,980,280.16	509,984,239.40	5,747,964,519.56	7,109,466,519.56
85 Miscellaneous - MOF	795,724,702.85	4,877,000.00	10,588.00	0.00	368,638,710.54	1,187,551,869.39	0.00	137,000.00	0.00	137,000.00	1,187,688,869.39
Total	23,674,435,451.54	286,633,691.02	1,548,790,518.33	1,532,341,555.33	4,379,404,394.20	31,421,665,600.42	378,634,497.66	7,949,665,961.83	1,253,926,160.86	9,682,456,860.14	41,004,122,260.56

Government of Nepal
Source-wise Expenditure Summary - Capital

Fiscal Year 2061/62

Ministry	HMG	CASH			NON CASH			Total Expenditure			
		Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity Grant		Direct Grant	Direct Loan	Noncash
12 State Council	297,965.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	297,965.00
13 Parliament	2,131,369.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,131,369.00
14 Courts	70,762,038.06	0.00	74,911,499.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,673,525.40
15 Commission of Prevention Misuse of Authority	1,041,421.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,293,969.00
16 Department of Auditor General	1,203,199.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,068,546.94
17 Public Service Commission	3,890,498.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,890,498.18
18 Election Commission	9,525,995.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,529,995.12
19 Attorney General	11,859,902.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,859,902.99
27 National Vigilance Center	344,408.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,644,815.40
30 Prime Minister's and Council of Ministers	1,309,422.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,309,422.00
35 Ministry of Finance	128,019,183.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,321,920.34
38 Ministry of Industry, Commerce & Supplies	20,738,600.99	0.00	1,750,374.16	0.00	28,900,610.01	0.00	0.00	0.00	0.00	0.00	54,928,764.83
39 Ministry of Law, Justice and Parliamentary Management	846,243.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	846,243.70
40 Ministry of Agriculture & Cooperatives	24,982,894.89	0.00	121,161,720.34	3,768,317.94	5,459,897.59	0.00	0.00	0.00	0.00	0.00	165,359,390.29
45 Ministry of Home Affairs	783,329,804.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	783,329,804.44
46 Ministry of Population & Environment	2,906,003.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,906,003.44
47 Ministry of Water Resource	660,173,299.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	660,173,299.25
48 Ministry of Physical Planning and Works	1,392,883,133.93	0.00	225,095,490.00	221,045,982.50	652,131,080.13	1,890,513,068.41	170,473,332.86	120,674,482.00	10,380,204.20	301,527,998.86	1,982,041,087.27
49 Ministry of Culture, Tourism and Civil Aviation	181,246,874.22	0.00	447,842,694.42	815,150,748.89	1,549,243,941.26	4,205,120,759.49	0.00	744,954,899.25	869,346,713.16	1,401,000,646.41	6,905,121,407.80
50 Ministry of Foreign Affairs	62,394,489.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	209,404,855.18
55 Ministry of Land Reform and Management	90,877,868.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,877,868.90
56 Ministry of Women, Child & Social Welfare	3,994,593.63	0.00	0.00	0.00	1,201,599.75	5,199,182.38	0.00	0.00	0.00	0.00	5,199,182.38
58 Ministry of Defence	2,412,999,292.78	0.00	0.00	0.00	0.00	2,412,999,292.78	0.00	0.00	0.00	0.00	2,412,999,292.78
59 Ministry of Forestry and So Conservation	98,241,460.99	0.00	122,827,338.05	0.00	21,887,360.48	243,919,539.59	0.00	167,771,251.99	0.00	0.00	410,790,792.68
81 Ministry of Environment, Science AND Technology	63,494,999.84	0.00	0.00	0.00	0.00	183,446,041.43	0.00	648,875,000.00	0.00	0.00	733,321,041.43
85 Ministry of Education & Sports	223,744,541.29	0.00	169,005,741.81	85,085,035.59	193,201,508.95	698,036,827.34	0.00	591,013,397.09	31,778,155.99	0.00	1,290,828,295.52
86 Ministry of General Administration	1,113,998.93	0.00	0.00	0.00	0.00	1,113,998.93	0.00	0.00	0.00	0.00	1,113,998.93
87 Ministry of Information and Communication	70,977,150.45	0.00	0.00	1,279,783.44	0.00	71,956,913.92	0.00	22,367,637.80	0.00	0.00	94,224,651.72

Government of Nepal

Source-wise Expenditure Summary - Capital

Fiscal Year 2061/62

Ministry	HMG	CASH				NON CASH				Total Expenditure	
		Reimb. Grant	Cash Grant	Reimb. Loan	Cash Loan	Total Cash	Commodity Grant	Direct Grant	Direct Loan		Total Noncash
66 Ministry of Local Development	1,489,839,819.73	42,983,546.02	257,805,438.02	245,366,833.08	1,444,008,278.66	3,460,083,813.50	208,381,164.90	523,048,102.50	0.00	751,409,267.40	4,191,493,080.90
70 Ministry of Health and Population	238,169,300.87	32,000.00	78,289,842.19	91,211,666.85	0.00	405,702,708.71	0.00	3,674,101.10	0.00	3,674,101.10	408,278,809.81
71 Ministry of Labour & Transport Management	10,804,373.68	0.00	0.00	0.00	0.00	10,804,373.68	0.00	0.00	0.00	0.00	10,804,373.68
72 National Planning Commission	23,329,913.30	148,719,000.00	1,794,598.00	0.00	70,798,253.95	244,941,765.25	0.00	8,113,513.25	0.00	8,113,513.25	252,765,278.50
81 Domestic Debt	7,580,125,130.70	0.00	0.00	0.00	0.00	7,580,125,130.70	0.00	0.00	0.00	0.00	7,580,125,130.70
82 Foreign Debt - Institutional	4,477,069,844.65	0.00	0.00	0.00	0.00	4,477,069,844.65	0.00	0.00	0.00	0.00	4,477,069,844.65
83 Foreign Debt - Government	1,478,125,244.26	0.00	0.00	0.00	0.00	1,478,125,244.26	0.00	0.00	0.00	0.00	1,478,125,244.26
87 Investments - Public Enterprises	1,294,835,000.00	0.00	0.00	0.00	0.00	1,344,835,000.00	0.00	5,237,890,280.16	609,884,239.40	5,747,884,519.56	7,092,799,519.56
95 Miscellaneous - MOF	783,281,323.40	4,877,000.00	10,588.00	0.00	398,839,710.54	1,185,118,618.94	0.00	137,000.00	0.00	137,000.00	1,185,255,618.94
Total	23,592,819,483.14	286,813,811.62	1,547,651,924.88	1,512,927,417.18	4,351,189,180.00	31,291,581,776.82	378,534,497.58	7,949,995,981.83	1,253,928,180.65	9,562,450,660.14	40,874,038,458.96

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
11 His Majesty & Royal Family	336,301,126.00
Current Expenditure	336,301,126.00
0 His Majesty and Royal Family	336,301,126.00
0 His Majesty and Royal Family	336,301,126.00

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
12 State Council	12,164,356.84
Current Expenditure	12,164,356.84
1 Consumption Expenses	6,251,845.80
1.01 Salary	5,786,001.80
1.02 Allowances	465,844.00
2 Office Operation and Services Expenses	5,196,369.04
2.01 Water and Electricity	495,330.79
2.02 Communication	237,488.57
2.03 General Office Expenses	1,232,698.59
2.04 Rent	478,500.00
2.05 Repair and Maintenance	532,078.53
2.06 Fuel and Oil	988,985.81
2.08 Miscellaneous	1,231,286.75
4 Production Expenses	716,142.00
4.05 Program Travelling Expenses	716,142.00

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
12 State Council	297,665.00	0.00	297,665.00
Capital Expenditure	297,665.00	0.00	297,665.00
6 Capital Formation	297,665.00	0.00	297,665.00
6.01 Furniture	49,725.00	0.00	49,725.00
6.03 Machinery and Equipment	247,940.00	0.00	247,940.00

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
13 Parliament	59,746,154.66
Current Expenditure	59,746,154.66
1 Consumption Expenses	38,702,798.38
1.01 Salary	32,349,486.31
1.02 Allowances	5,971,138.07
1.04 Clothing	2,915.00
1.06 Employee Medical Expense	187,738.00
1.08 Staff Training	191,521.00
2 Office Operation and Services Expenses	16,150,556.44
2.01 Water and Electricity	2,102,955.07
2.02 Communication	1,750,566.16
2.03 General Office Expenses	3,981,260.97
2.04 Rent	2,722,631.00
2.05 Repair and Maintenance	1,989,871.00
2.06 Fuel and Oil	3,115,420.24
2.08 Miscellaneous	487,852.00
3 Grants and Subsidies (Current Transfer)	200,000.00
3.03 Transfer to Non profit Institutions	200,000.00
4 Production Expenses	4,692,799.84
4.02 Medicines	108,238.94
4.04 Program supplies and expenses	0.00
4.05 Program Travelling Expenses	4,584,560.90

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2081/82

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
13 Parliament	2,131,389.00	0.00	2,131,389.00
Capital Expenditure	2,131,389.00	0.00	2,131,389.00
6 Capital Formation	2,131,389.00	0.00	2,131,389.00
6.01 Furniture	172,580.00	0.00	172,580.00
6.03 Machinery and Equipment	1,958,809.00	0.00	1,958,809.00

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
14 Courts	484,119,228.49
Current Expenditure	484,119,228.49
1 Consumption Expenses	372,295,648.76
1.01 Salary	328,476,089.71
1.02 Allowances	37,533,909.58
1.03 Transfer Travelling Allowance	1,934,009.35
1.04 Clothing	1,384,926.62
1.06 Employee Medical Expense	0.00
1.08 Staff Training	2,966,713.50
2 Office Operation and Services Expenses	96,603,289.17
2.01 Water and Electricity	7,534,856.28
2.02 Communication	5,591,475.28
2.03 General Office Expenses	39,388,214.79
2.04 Rent	14,586,152.94
2.05 Repair and Maintenance	9,335,302.11
2.06 Fuel and Oil	14,980,582.16
2.07 Consultancy and Other Services fee	2,296,596.45
2.08 Miscellaneous	2,890,109.16
3 Grants and Subsidies (Current Transfer)	1,892,718.00
3.03 Transfer to Non profit Institutions	1,892,718.00
4 Production Expenses	13,327,572.56
4.03 Books and Materials	172,291.75
4.04 Program supplies and expenses	3,020,804.16
4.05 Program Travelling Expenses	9,308,392.00
4.06 Operation and Maintenance of Public Property	826,084.65

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
14 Courts	145,673,525.40	0.00	145,673,525.40
Capital Expenditure	145,673,525.40	0.00	145,673,525.40
5 Capital Transfer	350,000.00	0.00	350,000.00
5.01 Land Acquisition	350,000.00	0.00	350,000.00
6 Capital Formation	141,475,943.99	0.00	141,475,943.99
6.01 Furniture	3,150,571.29	0.00	3,150,571.29
6.02 Vehicles	32,416,848.00	0.00	32,416,848.00
6.03 Machinery and Equipment	27,993,478.82	0.00	27,993,478.82
6.04 Building Construction	63,111,182.75	0.00	63,111,182.75
6.05 Civil Construction	10,760,086.07	0.00	10,760,086.07
6.06 Capital Formation	4,043,777.06	0.00	4,043,777.06
8 Capital Grants	3,847,581.41	0.00	3,847,581.41
8.03 Capital Grants to Non Profit Institution	3,847,581.41	0.00	3,847,581.41

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
15 Commission of Prevention of Misuse of Authority	52,792,728.42
Current Expenditure	52,792,728.42
1 Consumption Expenses	32,427,217.29
1.01 Salary	19,512,430.23
1.02 Allowances	8,219,913.56
1.03 Transfer Travelling Allowance	3,195.00
1.05 Fooding	30,000.00
1.08 Staff Training	4,661,678.50
2 Office Operation and Services Expenses	16,849,046.15
2.01 Water and Electricity	874,067.73
2.02 Communication	1,105,920.17
2.03 General Office Expenses	3,891,752.36
2.05 Repair and Maintenance	2,023,513.88
2.06 Fuel and Oil	3,233,867.77
2.07 Consultancy and Other Services fee	3,871,753.65
2.08 Miscellaneous	1,848,170.59
3 Grants and Subsidies (Current Transfer)	0.00
3.03 Transfer to Non profit Institutions	0.00
4 Production Expenses	3,516,464.98
4.04 Program supplies and expenses	390,065.00
4.05 Program Travelling Expenses	3,126,399.98

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
15 Commission of Prevention of Misuse of Authority	1,041,421.00	3,252,548.00	4,293,969.00
Capital Expenditure	1,041,421.00	3,252,548.00	4,293,969.00
6 Capital Formation	1,041,421.00	3,252,548.00	4,293,969.00
6.01 Furniture	50,000.00	0.00	50,000.00
6.03 Machinery and Equipment	991,421.00	3,252,548.00	4,243,969.00

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
16 Department of Auditor General	73,340,446.61
Current Expenditure	73,340,446.61
1 Consumption Expenses	47,883,796.20
1.01 Salary	43,877,493.62
1.02 Allowances	3,477,490.58
1.05 Fooding	0.00
1.08 Staff Training	528,812.00
2 Office Operation and Services Expenses	18,796,076.75
2.01 Water and Electricity	660,171.09
2.02 Communication	396,097.42
2.03 General Office Expenses	3,757,162.25
2.04 Rent	45,233.00
2.05 Repair and Maintenance	1,361,745.66
2.06 Fuel and Oil	1,200,000.00
2.07 Consultancy and Other Services fee	8,343,615.33
2.08 Miscellaneous	3,032,052.00
3 Grants and Subsidies (Current Transfer)	64,584.00
3.03 Transfer to Non profit Institutions	64,584.00
4 Production Expenses	6,595,989.66
4.05 Program Travelling Expenses	6,595,989.66

Financial Comptroller General Office

Line Item Summary Report - Capital Budget

Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
16 Department of Auditor General	1,203,199.75	2,885,147.19	4,088,346.94
Capital Expenditure	1,203,199.75	2,885,147.19	4,088,346.94
6 Capital Formation	1,203,199.75	2,885,147.19	4,088,346.94
6.01 Furniture	399,374.75	0.00	399,374.75
6.02 Vehicles	23,243.40	0.00	23,243.40
6.03 Machinery and Equipment	449,509.50	2,885,147.19	3,334,656.69
6.04 Building Construction	331,072.10	0.00	331,072.10

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget
 Fiscal Year 2081/82

Ministry/Item Class/Item subtype/Line Item	Expenditure
17 Public Service Commission	65,451,122.00
Current Expenditure	65,451,122.00
1 Consumption Expenses	27,395,280.41
1.01 Salary	24,863,462.66
1.02 Allowances	2,341,560.75
1.03 Transfer Travelling Allowance	100,037.00
1.08 Staff Training	90,220.00
2 Office Operation and Services Expenses	36,285,823.54
2.01 Water and Electricity	1,141,852.75
2.02 Communication	601,220.43
2.03 General Office Expenses	3,870,828.96
2.04 Rent	178,700.00
2.05 Repair and Maintenance	1,383,346.65
2.06 Fuel and Oil	1,199,683.54
2.07 Consultancy and Other Services fee	1,681,124.30
2.08 Miscellaneous	26,228,766.91
4 Production Expenses	1,770,318.05
4.01 Production Materials	499,778.20
4.04 Program supplies and expenses	496,114.60
4.05 Program Travelling Expenses	774,425.25

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
17 Public Service Commission	3,890,496.18	0.00	3,890,496.18
Capital Expenditure	3,890,496.18	0.00	3,890,496.18
6 Capital Formation	3,890,496.18	0.00	3,890,496.18
6.01 Furniture	680,112.35	0.00	680,112.35
6.03 Machinery and Equipment	493,215.00	0.00	493,215.00
6.04 Building Construction	2,717,168.83	0.00	2,717,168.83

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
18 Election Commission	123,325,477.89
Current Expenditure	123,325,477.89
1 Consumption Expenses	42,125,125.14
1.01 Salary	36,642,516.66
1.02 Allowances	5,297,466.48
1.03 Transfer Travelling Allowance	185,142.00
2 Office Operation and Services Expenses	52,580,439.76
2.01 Water and Electricity	2,006,206.61
2.02 Communication	2,770,736.95
2.03 General Office Expenses	16,539,891.26
2.04 Rent	6,545,248.88
2.05 Repair and Maintenance	6,988,740.66
2.06 Fuel and Oil	2,341,194.56
2.08 Miscellaneous	15,388,420.84
4 Production Expenses	28,619,912.99
4.04 Program supplies and expenses	0.00
4.05 Program Travelling Expenses	28,619,912.99

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
18 Election Commission	6,526,995.12	0.00	6,526,995.12
Capital Expenditure	6,526,995.12	0.00	6,526,995.12
6 Capital Formation	6,526,995.12	0.00	6,526,995.12
6.01 Furniture	1,441,230.58	0.00	1,441,230.58
6.03 Machinery and Equipment	4,457,027.85	0.00	4,457,027.85
6.05 Civil Construction	628,736.69	0.00	628,736.69

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
19 Attorney General	88,843,977.97
Current Expenditure	88,843,977.97
1 Consumption Expenses	68,681,632.73
1.01 Salary	59,835,737.43
1.02 Allowances	7,817,809.15
1.03 Transfer Travelling Allowance	628,153.15
1.04 Clothing	0.00
1.08 Staff Training	399,933.00
2 Office Operation and Services Expenses	17,680,957.78
2.01 Water and Electricity	1,800,089.37
2.02 Communication	1,741,851.67
2.03 General Office Expenses	5,720,362.62
2.04 Rent	2,132,047.93
2.05 Repair and Maintenance	1,752,593.56
2.06 Fuel and Oil	1,677,366.14
2.07 Consultancy and Other Services fee	1,861,917.17
2.08 Miscellaneous	994,729.32
4 Production Expenses	2,481,387.46
4.04 Program supplies and expenses	557,571.16
4.05 Program Travelling Expenses	1,923,816.30

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
19 Attorney General	11,859,902.99	0.00	11,859,902.99
Capital Expenditure	11,859,902.99	0.00	11,859,902.99
6 Capital Formation	11,859,902.99	0.00	11,859,902.99
6.01 Furniture	763,502.65	0.00	763,502.65
6.03 Machinery and Equipment	999,984.00	0.00	999,984.00
6.04 Building Construction	9,796,917.54	0.00	9,796,917.54
6.05 Civil Construction	299,498.80	0.00	299,498.80

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
20 Council of Justice	4,392,149.16
Current Expenditure	4,392,149.16
1 Consumption Expenses	2,803,393.00
1.01 Salary	2,049,255.00
1.02 Allowances	140,756.00
1.03 Transfer Travelling Allowance	18,822.00
1.04 Clothing	11,560.00
1.08 Staff Training	583,000.00
2 Office Operation and Services Expenses	1,508,756.16
2.01 Water and Electricity	40,000.00
2.02 Communication	99,999.04
2.03 General Office Expenses	699,998.31
2.05 Repair and Maintenance	114,976.00
2.06 Fuel and Oil	278,789.81
2.08 Miscellaneous	274,993.00
4 Production Expenses	80,000.00
4.05 Program Travelling Expenses	80,000.00

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
26 Deputy Prime Minister's Office	180,866.25
Current Expenditure	180,866.25
1 Consumption Expenses	2,767.50
1.01 Salary	2,767.50
2 Office Operation and Services Expenses	158,098.75
2.03 General Office Expenses	107,399.75
2.05 Repair and Maintenance	1,925.00
2.06 Fuel and Oil	4,262.00
2.07 Consultancy and Other Services fee	36,600.00
2.08 Miscellaneous	7,912.00

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line item	Expenditure
27 National Vigilance Center	8,788,139.14
Current Expenditure	8,788,139.14
1 Consumption Expenses	5,146,225.03
1.01 Salary	4,764,826.68
1.02 Allowances	365,684.35
1.03 Transfer Travelling Allowance	10,714.00
1.08 Staff Training	5,000.00
2 Office Operation and Services Expenses	2,638,276.70
2.01 Water and Electricity	28,049.55
2.02 Communication	159,883.47
2.03 General Office Expenses	502,531.17
2.05 Repair and Maintenance	225,410.29
2.06 Fuel and Oil	379,710.03
2.07 Consultancy and Other Services fee	1,142,441.34
2.08 Miscellaneous	200,250.85
4 Production Expenses	1,003,637.41
4.04 Program supplies and expenses	255,471.55
4.05 Program Travelling Expenses	748,165.86

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
27 National Vigilance Center	344,406.00	19,644,815.40	19,989,221.40
Capital Expenditure	344,406.00	19,644,815.40	19,989,221.40
6 Capital Formation	344,406.00	19,644,815.40	19,989,221.40
6.01 Furniture	99,666.00	0.00	99,666.00
6.02 Vehicles	0.00	1,125,000.00	1,125,000.00
6.03 Machinery and Equipment	244,740.00	780,000.00	1,024,740.00
6.07 Research and Consultancy Services Fee	0.00	17,739,815.40	17,739,815.40

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget
Fiscal Year 2001/02

Ministry/Item Class/Item subtype/Line Item	Expenditure
30 Prime Minister's and Council of Ministers	74,390,381.66
Current Expenditure	74,390,381.66
1 Consumption Expenses	37,875,088.99
1.01 Salary	35,428,781.20
1.02 Allowances	1,873,049.79
1.03 Transfer Travelling Allowance	3,850.00
1.04 Clothing	569,408.00
2 Office Operation and Services Expenses	22,866,853.72
2.01 Water and Electricity	461,978.50
2.02 Communication	802,731.91
2.03 General Office Expenses	5,744,053.96
2.04 Rent	215,280.00
2.05 Repair and Maintenance	2,988,111.11
2.06 Fuel and Oil	6,024,058.40
2.07 Consultancy and Other Services fee	340,488.24
2.08 Miscellaneous	6,290,151.60
3 Grants and Subsidies (Current Transfer)	8,075,823.65
3.03 Transfer to Non profit Institutions	8,075,823.65
4 Production Expenses	5,572,615.30
4.03 Books and Materials	99,847.00
4.04 Program supplies and expenses	1,262,695.60
4.05 Program Travelling Expenses	4,210,072.70

Financial Comptroller General Office

Line Item Summary Report - Capital Budget

Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
30 Prime Minister's and Council of Ministers	1,309,422.00	0.00	1,309,422.00
Capital Expenditure	1,309,422.00	0.00	1,309,422.00
6 Capital Formation	1,309,422.00	0.00	1,309,422.00
6.01 Furniture	49,922.00	0.00	49,922.00
6.02 Vehicles	1,049,500.00	0.00	1,049,500.00
6.03 Machinery and Equipment	210,000.00	0.00	210,000.00

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
35 Ministry of Finance	703,870,042.49
Current Expenditure	703,870,042.49
1 Consumption Expenses	348,177,655.17
1.01 Salary	309,297,655.37
1.02 Allowances	30,202,835.50
1.03 Transfer Travelling Allowance	1,665,631.40
1.04 Clothing	4,228,649.75
1.05 Fooding	294,637.00
1.06 Employee Medical Expense	585,500.00
1.08 Staff Training	1,902,746.15
2 Office Operation and Services Expenses	329,293,625.84
2.01 Water and Electricity	52,416,182.27
2.02 Communication	15,332,822.07
2.03 General Office Expenses	152,256,307.73
2.04 Rent	13,367,287.58
2.05 Repair and Maintenace	12,395,747.56
2.06 Fuel and Oil	12,546,731.70
2.07 Consultancy and Other Services fee	26,077,987.29
2.08 Miscellaneous	44,900,559.64
3 Grants and Subsidies (Current Transfer)	9,040,002.73
3.01 Operating Subsidy - Public Enterprise	5,000,000.00
3.03 Transfer to Non profit Institutions	4,040,002.73
4 Production Expenses	17,358,758.75
4.02 Medicines	89,998.35
4.04 Program supplies and expenses	4,275,312.44
4.05 Program Travelling Expenses	12,993,447.96

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
Fiscal Year 2061/82

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
35 Ministry of Finance	128,019,152.34	24,302,768.00	152,321,920.34
Capital Expenditure	128,019,152.34	24,302,768.00	152,321,920.34
5 Capital Transfer	3,995,587.50	0.00	3,995,587.50
5.01 Land Acquisition	3,995,587.50	0.00	3,995,587.50
6 Capital Formation	83,194,230.84	1,232,527.00	84,426,757.84
6.01 Furniture	5,583,687.61	0.00	5,583,687.61
6.02 Vehicles	9,435,058.15	0.00	9,435,058.15
6.03 Machinery and Equipment	21,814,358.25	1,232,527.00	23,046,885.25
6.04 Building Construction	30,135,105.35	0.00	30,135,105.35
6.05 Civil Construction	10,862,468.94	0.00	10,862,468.94
6.06 Capital Formation	5,363,552.54	0.00	5,363,552.54
8 Capital Grants	40,829,334.00	23,070,241.00	63,899,575.00
8.01 Capital Grants to Public Enterprises	40,829,334.00	23,070,241.00	63,899,575.00

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
38 Ministry of Industry, Commerce & Supplies	814,556,626.53
Current Expenditure	814,556,626.53
1 Consumption Expenses	179,628,505.18
1.01 Salary	160,391,216.70
1.02 Allowances	16,287,464.59
1.03 Transfer Travelling Allowance	563,281.20
1.04 Clothing	1,026,820.95
1.05 Fooding	99,440.00
1.06 Employee Medical Expense	715,160.12
1.08 Staff Training	545,121.62
2 Office Operation and Services Expenses	73,450,556.55
2.01 Water and Electricity	8,273,383.71
2.02 Communication	4,771,295.59
2.03 General Office Expenses	25,550,668.16
2.04 Rent	6,252,211.34
2.05 Repair and Maintenance	10,764,950.20
2.06 Fuel and Oil	8,078,449.58
2.07 Consultancy and Other Services fee	5,953,032.76
2.08 Miscellaneous	3,806,565.21
3 Grants and Subsidies (Current Transfer)	244,244,729.67
3.01 Operating Subsidy - Public Enterprise	211,275,000.00
3.03 Transfer to Non profit Institutions	32,969,729.67
4 Production Expenses	317,232,835.13
4.01 Production Materials	156,518,572.01
4.03 Books and Materials	112,307.40
4.04 Program supplies and expenses	143,593,568.89
4.05 Program Travelling Expenses	15,575,161.66
4.06 Operation and Maintenance of Public Property	1,433,225.07
12 Refunds	0.00
12.01 Refund Expenditure	0.00

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
38 Ministry of Industry, Commerce & Supplies	49,087,784.53	5,839,000.00	54,926,784.53
Capital Expenditure	49,087,784.53	5,839,000.00	54,926,784.53
6 Capital Formation	49,087,784.53	5,839,000.00	54,926,784.53
6.01 Furniture	1,143,562.55	0.00	1,143,562.55
6.02 Vehicles	1,364,440.00	0.00	1,364,440.00
6.03 Machinery and Equipment	7,357,505.87	0.00	7,357,505.87
6.04 Building Construction	6,281,769.57	0.00	6,281,769.57
6.05 Civil Construction	29,976,239.58	0.00	29,976,239.58
6.06 Capital Formation	497,152.44	0.00	497,152.44
6.07 Research and Consultancy Services Fee	2,467,114.52	5,839,000.00	8,306,114.52

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
39 Ministry of Law, Justice and Parliamentary Management	34,909,993.30
Current Expenditure	34,909,993.30
1 Consumption Expenses	14,316,118.26
1.01 Salary	12,319,306.52
1.02 Allowances	1,107,828.92
1.03 Transfer Travelling Allowance	2,097.00
1.04 Clothing	14,945.14
1.06 Employee Medical Expense	0.00
1.08 Staff Training	871,940.68
2 Office Operation and Services Expenses	4,340,212.04
2.01 Water and Electricity	551,079.29
2.02 Communication	634,742.36
2.03 General Office Expenses	1,454,961.51
2.05 Repair and Maintenance	543,804.80
2.06 Fuel and Oil	747,051.83
2.07 Consultancy and Other Services fee	148,326.00
2.08 Miscellaneous	260,246.25
3 Grants and Subsidies (Current Transfer)	15,443,282.96
3.03 Transfer to Non profit Institutions	15,443,282.96
4 Production Expenses	810,380.04
4.03 Books and Materials	49,801.00
4.04 Program supplies and expenses	568,937.04
4.05 Program Travelling Expenses	191,642.00

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
39 Ministry of Law, Justice and Parliamentary Management	845,243.70	0.00	845,243.70
Capital Expenditure	845,243.70	0.00	845,243.70
6 Capital Formation	845,243.70	0.00	845,243.70
6.01 Furniture	446,312.50	0.00	446,312.50
6.02 Vehicles	14,483.70	0.00	14,483.70
6.03 Machinery and Equipment	384,447.50	0.00	384,447.50

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
40 Ministry of Agriculture & Cooperatives	2,142,619,893.91
Current Expenditure	2,142,619,893.91
0 His Majesty and Royal Family	0.00
0 His Majesty and Royal Family	0.00
1 Consumption Expenses	820,116,967.22
1.01 Salary	708,812,039.78
1.02 Allowances	97,559,956.51
1.03 Transfer Travelling Allowance	4,719,968.31
1.04 Clothing	1,817,093.17
1.05 Fooding	1,596,122.50
1.06 Employee Medical Expense	101,982.00
1.07 Retirement Benefit	74,214.00
1.08 Staff Training	5,435,590.95
2 Office Operation and Services Expenses	456,217,742.68
2.01 Water and Electricity	27,998,895.33
2.02 Communication	15,922,294.64
2.03 General Office Expenses	73,004,681.81
2.04 Rent	34,215,277.29
2.05 Repair and Maintenance	38,159,062.41
2.06 Fuel and Oil	32,532,597.98
2.07 Consultancy and Other Services fee	226,290,258.55
2.08 Miscellaneous	8,094,674.67
3 Grants and Subsidies (Current Transfer)	441,883,330.69
3.01 Operating Subsidy - Public Enterprise	239,671,720.00
3.02 Operating Subsidy - Local government	20,958,981.55
3.03 Transfer to Non profit Institutions	181,252,629.14
4 Production Expenses	424,401,853.32
4.01 Production Materials	68,959,118.07
4.02 Medicines	17,784,030.88
4.03 Books and Materials	417,230.15
4.04 Program supplies and expenses	246,723,661.74
4.05 Program Travelling Expenses	88,156,154.99
4.06 Operation and Maintenance of Public Property	2,361,657.49

Financial Comptroller General Office**Line Item Summary Report - Capital Budget**

Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
40 Ministry of Agriculture & Cooperatives	155,359,390.29	0.00	155,359,390.29
Capital Expenditure	155,359,390.29	0.00	155,359,390.29
6 Capital Formation	150,654,237.29	0.00	150,654,237.29
6.01 Furniture	3,903,201.44	0.00	3,903,201.44
6.02 Vehicles	246,825.30	0.00	246,825.30
6.03 Machinery and Equipment	26,970,756.36	0.00	26,970,756.36
6.04 Building Construction	15,558,657.47	0.00	15,558,657.47
6.05 Civil Construction	99,576,044.56	0.00	99,576,044.56
6.06 Capital Formation	4,023,752.16	0.00	4,023,752.16
6.07 Research and Consultancy Services Fee	375,000.00	0.00	375,000.00
8 Capital Grants	4,705,153.00	0.00	4,705,153.00
8.02 Capital Grants to Local Bodies	964,153.00	0.00	964,153.00
8.03 Capital Grants to Non Profit Institution	3,741,000.00	0.00	3,741,000.00

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
45 Ministry of Home Affairs	7,741,736,193.74
Current Expenditure	7,741,736,193.74
0 His Majesty and Royal Family	0.00
0 His Majesty and Royal Family	0.00
1 Consumption Expenses	6,401,138,683.96
1.01 Salary	3,793,252,580.09
1.02 Allowances	523,312,034.08
1.03 Transfer Travelling Allowance	59,142,465.44
1.04 Clothing	390,574,140.73
1.05 Fooding	1,622,743,081.40
1.06 Employee Medical Expense	173,000.00
1.07 Retirement Benefit	0.00
1.08 Staff Training	11,941,412.22
2 Office Operation and Services Expenses	587,187,206.30
2.01 Water and Electricity	36,057,997.80
2.02 Communication	29,577,729.58
2.03 General Office Expenses	146,156,088.77
2.04 Rent	150,712,313.58
2.05 Repair and Maintenance	56,612,505.00
2.06 Fuel and Oil	104,275,292.23
2.07 Consultancy and Other Services fee	3,289,221.63
2.08 Miscellaneous	60,506,057.71
3 Grants and Subsidies (Current Transfer)	551,888,357.60
3.03 Transfer to Non profit Institutions	551,811,357.60
3.04 Subsidy Social Security	77,000.00
4 Production Expenses	200,472,718.88
4.01 Production Materials	0.00
4.02 Medicines	44,518,378.53
4.03 Books and Materials	0.00
4.04 Program supplies and expenses	3,370,416.57
4.05 Program Travelling Expenses	149,393,826.30
4.06 Operation and Maintenance of Public Property	3,190,097.48
12 Refunds	1,049,227.00
12.01 Refund Expenditure	1,049,227.00

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
45 Ministry of Home Affairs	783,329,804.44	0.00	783,329,804.44
Capital Expenditure	783,329,804.44	0.00	783,329,804.44
5 Capital Transfer	105,556,907.25	0.00	105,556,907.25
5.01 Land Acquisition	105,556,907.25	0.00	105,556,907.25
6 Capital Formation	677,772,897.19	0.00	677,772,897.19
6.01 Furniture	22,858,932.15	0.00	22,858,932.15
6.02 Vehicles	71,207,006.11	0.00	71,207,006.11
6.03 Machinery and Equipment	274,043,525.59	0.00	274,043,525.59
6.04 Building Construction	236,815,732.38	0.00	236,815,732.38
6.05 Civil Construction	72,847,700.96	0.00	72,847,700.96

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
46 Ministry of Population & Environment	32,715,868.58
Current Expenditure	32,715,868.58
1 Consumption Expenses	8,022,284.85
1.01 Salary	7,373,195.24
1.02 Allowances	523,266.61
1.08 Staff Training	125,823.00
2 Office Operation and Services Expenses	8,928,368.81
2.01 Water and Electricity	725,274.71
2.02 Communication	369,341.67
2.03 General Office Expenses	3,843,159.32
2.04 Rent	0.00
2.05 Repair and Maintenance	576,960.50
2.06 Fuel and Oil	884,558.94
2.07 Consultancy and Other Services fee	1,802,403.23
2.08 Miscellaneous	726,670.44
3 Grants and Subsidies (Current Transfer)	3,393,390.00
3.02 Operating Subsidy - Local government	240,000.00
3.03 Transfer to Non profit Institutions	3,153,390.00
4 Production Expenses	12,371,824.92
4.04 Program supplies and expenses	11,312,602.22
4.05 Program Travelling Expenses	1,059,222.70

Financial Comptroller General Office
Line Item Summary Report - Capital Budget

Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
46 Ministry of Population & Environment	2,508,003.44	0.00	2,508,003.44
Capital Expenditure	2,508,003.44	0.00	2,508,003.44
6 Capital Formation	798,003.44	0.00	798,003.44
6.01 Furniture	178,800.75	0.00	178,800.75
6.03 Machinery and Equipment	363,630.20	0.00	363,630.20
6.06 Capital Formation	255,572.49	0.00	255,572.49
8 Capital Grants	1,710,000.00	0.00	1,710,000.00
8.02 Capital Grants to Local Bodies	1,710,000.00	0.00	1,710,000.00

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
47 Ministry of Water Resources	414,157,900.16
Current Expenditure	414,157,900.16
1 Consumption Expenses	311,184,189.31
1.01 Salary	269,070,398.24
1.02 Allowances	21,289,359.20
1.03 Transfer Travelling Allowance	1,254,222.47
1.04 Clothing	2,960.00
1.05 Fooding	146,175.00
1.06 Employee Medical Expense	7,708,784.56
1.07 Retirement Benifit	11,618,789.84
1.08 Staff Training	93,500.00
2 Office Operation and Services Expenses	89,776,008.58
2.01 Water and Electricity	10,943,508.28
2.02 Communication	7,160,275.36
2.03 General Office Expenses	21,486,422.53
2.04 Rent	6,862,154.40
2.05 Repair and Maintence	22,535,108.96
2.06 Fuel and Oil	15,509,991.05
2.07 Consultancy and Other Services fee	2,287,006.00
2.08 Miscellaneous	2,991,542.00
3 Grants and Subsidies (Current Transfer)	0.00
3.03 Transfer to Non profit Institutions	0.00
4 Production Expenses	13,197,702.27
4.03 Books and Materials	336,241.00
4.04 Program supplies and expenses	1,397,221.58
4.05 Program Travelling Expenses	10,492,794.69
4.06 Operation and Maintence of Public Property	971,445.00

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Line Item Summary Report - Capital Budget
Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
47 Ministry of Water Resources	1,660,513,068.41	301,527,998.86	1,962,041,067.27
Capital Expenditure	1,660,513,068.41	301,527,998.86	1,962,041,067.27
5 Capital Transfer	68,277,421.98	0.00	68,277,421.98
5.01 Land Acquisition	68,277,421.98	0.00	68,277,421.98
6 Capital Formation	1,592,235,646.43	301,527,998.86	1,893,763,645.29
6.01 Furniture	346,983.10	0.00	346,983.10
6.02 Vehicles	1,051,357.00	0.00	1,051,357.00
6.03 Machinery and Equipment	8,903,680.83	0.00	8,903,680.83
6.04 Building Construction	7,497,501.93	0.00	7,497,501.93
6.05 Civil Construction	1,516,156,416.67	214,977,998.86	1,731,134,415.53
6.06 Capital Formation	23,231,562.91	0.00	23,231,562.91
6.07 Research and Consultancy Services Fee	35,048,143.99	86,550,000.00	121,598,143.99

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Line item Summary Report - Recurrent Budget

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Ministry/Item Class/Item subtype/Line Item	Expenditure
48 Ministry of Physical Planning and Works	924,050,151.44
Current Expenditure	924,050,151.44
1 Consumption Expenses	568,866,036.69
1.01 Salary	517,602,262.78
1.02 Allowances	44,262,860.86 *
1.03 Transfer Travelling Allowance	1,336,047.50
1.04 Clothing	307,530.88
1.05 Fooding	174,944.00
1.06 Employee Medical Expense	1,546,492.72
1.07 Retirement Benifit	2,402,311.12
1.08 Staff Training	1,233,586.83
2 Office Operation and Services Expenses	193,992,125.10
2.01 Water and Electricity	32,565,923.27
2.02 Communication	12,388,354.02
2.03 General Office Expenses	39,002,662.04
2.04 Rent	14,863,110.47
2.05 Repair and Maintenance	43,066,901.42
2.06 Fuel and Oil	17,129,336.98
2.07 Consultancy and Other Services fee	32,419,518.07
2.08 Miscellaneous	2,556,318.83
3 Grants and Subsidies (Current Transfer)	57,241,341.18
3.03 Transfer to Non profit Institutions	57,241,341.18
4 Production Expenses	103,950,648.47
4.03 Books and Materials	108,516.85
4.04 Program supplies and expenses	9,642,236.43
4.05 Program Travelling Expenses	14,964,739.11
4.06 Operation and Maintenance of Public Property	79,235,156.08

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Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
48 Ministry of Physical Planning and Works	4,205,120,758.49	1,401,000,649.41	5,606,121,407.90
Capital Expenditure	4,205,120,758.49	1,401,000,649.41	5,606,121,407.90
5 Capital Transfer	27,613,441.64	0.00	27,613,441.64
5.01 Land Acquisition	27,613,441.64	0.00	27,613,441.64
6 Capital Formation	3,591,363,693.87	1,266,601,287.41	4,857,964,981.28
6.01 Furniture	8,793,740.44	367,348.92	9,161,089.36
6.02 Vehicles	4,514,100.47	0.00	4,514,100.47
6.03 Machinery and Equipment	10,103,380.27	1,137,000.00	11,240,380.27
6.04 Building Construction	39,454,099.34	351,773.68	39,805,873.02
6.05 Civil Construction	3,423,449,432.87	1,066,231,148.25	4,489,680,581.12
6.06 Capital Formation	3,371,422.00	0.00	3,371,422.00
6.07 Research and Consultancy Services Fee	101,677,518.48	198,514,016.56	300,191,535.04
7 Investment	3,200,000.00	0.00	3,200,000.00
7.02 Investment - Loan	3,200,000.00	0.00	3,200,000.00
8 Capital Grants	582,943,622.98	134,399,362.00	717,342,984.98
8.01 Capital Grants to Public Enterprises	8,000,000.00	0.00	8,000,000.00
8.02 Capital Grants to Local Bodies	13,496,417.01	0.00	13,496,417.01
8.03 Capital Grants to Non Profit Institution	561,447,205.97	134,399,362.00	695,846,567.97

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Ministry/Item Class/Item subtype/Line Item	Expenditure
49 Ministry of Culture, Tourism and Civil Aviation	292,292,229.92
Current Expenditure	292,292,229.92
1 Consumption Expenses	46,433,207.18
1.01 Salary	43,313,940.12
1.02 Allowances	2,802,503.56
1.03 Transfer Travelling Allowance	52,032.50
1.04 Clothing	7,760.00
1.05 Fooding	92,000.00
1.07 Retirement Benefit	0.00
1.08 Staff Training	164,971.00
2 Office Operation and Services Expenses	15,623,567.89
2.01 Water and Electricity	2,310,531.65
2.02 Communication	1,631,161.44
2.03 General Office Expenses	4,555,799.59
2.04 Rent	476,000.00
2.05 Repair and Maintenance	1,626,556.49
2.06 Fuel and Oil	1,577,885.03
2.07 Consultancy and Other Services fee	2,300,993.48
2.08 Miscellaneous	1,144,640.21
3 Grants and Subsidies (Current Transfer)	125,724,283.90
3.01 Operating Subsidy - Public Enterprise	10,100,000.00
3.02 Operating Subsidy - Local government	1,000,000.00
3.03 Transfer to Non profit Institutions	114,624,283.90
4 Production Expenses	104,511,170.95
4.03 Books and Materials	139,589.00
4.04 Program supplies and expenses	98,192,498.00
4.05 Program Travelling Expenses	6,179,083.95

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Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
49 Ministry of Culture, Tourism and Civil Aviation	209,404,855.18	0.00	209,404,855.18
Capital Expenditure	209,404,855.18	0.00	209,404,855.18
6 Capital Formation	36,105,169.53	0.00	36,105,169.53
6.01 Furniture	269,697.86	0.00	269,697.86
6.02 Vehicles	459,798.00	0.00	459,798.00
6.03 Machinery and Equipment	2,269,305.34	0.00	2,269,305.34
6.04 Building Construction	3,269,000.00	0.00	3,269,000.00
6.05 Civil Construction	5,356,165.25	0.00	5,356,165.25
6.06 Capital Formation	24,481,203.08	0.00	24,481,203.08
7 Investment	48,400,000.00	0.00	48,400,000.00
7.01 Investment - Share	10,000,000.00	0.00	10,000,000.00
7.02 Investment - Loan	38,400,000.00	0.00	38,400,000.00
8 Capital Grants	124,899,685.65	0.00	124,899,685.65
8.03 Capital Grants to Non Profit Institution	124,899,685.65	0.00	124,899,685.65

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Ministry/Item Class/Item subtype/Line Item	Expenditure
50 Ministry of Foreign Affairs	890,280,386.69
Current Expenditure	890,280,386.69
1 Consumption Expenses	366,610,163.14
1.01 Salary	129,216,774.54
1.02 Allowances	215,733,965.78
1.03 Transfer Travelling Allowance	20,603,651.82
1.04 Clothing	1,048,571.00
1.08 Staff Training	7,200.00
2 Office Operation and Services Expenses	374,466,163.88
2.01 Water and Electricity	25,606,056.01
2.02 Communication	25,823,304.57
2.03 General Office Expenses	86,639,628.38
2.04 Rent	182,353,722.09
2.05 Repair and Maintenance	19,745,768.70
2.06 Fuel and Oil	12,781,568.44
2.07 Consultancy and Other Services fee	91,382.00
2.08 Miscellaneous	21,424,733.69
3 Grants and Subsidies (Current Transfer)	102,926,622.90
3.03 Transfer to Non profit Institutions	102,926,622.90
4 Production Expenses	46,277,436.77
4.01 Production Materials	948,759.50
4.05 Program Travelling Expenses	25,548,677.27
4.06 Operation and Maintenance of Public Property	19,780,000.00

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
50 Ministry of Foreign Affairs	62,394,469.00	0.00	62,394,469.00
Capital Expenditure	62,394,469.00	0.00	62,394,469.00
5 Capital Transfer	40,000,000.00	0.00	40,000,000.00
5.01 Land Acquisition	40,000,000.00	0.00	40,000,000.00
6 Capital Formation	22,394,469.00	0.00	22,394,469.00
6.01 Furniture	7,871,902.50	0.00	7,871,902.50
6.02 Vehicles	3,800,000.00	0.00	3,800,000.00
6.03 Machinery and Equipment	4,691,981.00	0.00	4,691,981.00
6.04 Building Construction	2,499,672.50	0.00	2,499,672.50
6.05 Civil Construction	3,530,913.00	0.00	3,530,913.00

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Line item Summary Report - Recurrent Budget
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Ministry/Item Class/Item subtype/Line item	Expenditure
55 Ministry of Land Reform and Management	591,623,081.90
Current Expenditure	591,623,081.90
1 Consumption Expenses	448,455,969.35
1.01 Salary	403,320,715.43
1.02 Allowances	42,346,724.31
1.03 Transfer Travelling Allowance	1,667,503.88
1.04 Clothing	188,121.70
1.05 Fooding	40,000.00
1.08 Staff Training	892,904.03
2 Office Operation and Services Expenses	106,623,225.10
2.01 Water and Electricity	7,602,522.07
2.02 Communication	5,071,587.36
2.03 General Office Expenses	36,046,199.56
2.04 Rent	23,731,386.46
2.05 Repair and Maintenance	10,154,908.99
2.06 Fuel and Oil	7,485,897.95
2.07 Consultancy and Other Services fee	11,893,185.71
2.08 Miscellaneous	4,637,537.00
3 Grants and Subsidies (Current Transfer)	5,546,505.00
3.03 Transfer to Non profit Institutions	5,546,505.00
4 Production Expenses	30,997,382.45
4.01 Production Materials	8,088,870.23
4.03 Books and Materials	87,785.00
4.04 Program supplies and expenses	11,498,607.53
4.05 Program Travelling Expenses	10,573,673.00
4.06 Operation and Maintenance of Public Property	748,446.69

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non-Cash	Total
55 Ministry of Land Reform and Management	90,877,866.50	0.00	90,877,866.50
Capital Expenditure	90,877,866.50	0.00	90,877,866.50
6 Capital Formation	40,877,866.50	0.00	40,877,866.50
6.01 Furniture	5,210,218.51	0.00	5,210,218.51
6.02 Vehicles	1,636,167.99	0.00	1,636,167.99
6.03 Machinery and Equipment	5,852,430.68	0.00	5,852,430.68
6.04 Building Construction	10,095,273.22	0.00	10,095,273.22
6.05 Civil Construction	17,999,324.50	0.00	17,999,324.50
6.06 Capital Formation	84,451.60	0.00	84,451.60
8 Capital Grants	50,000,000.00	0.00	50,000,000.00
8.03 Capital Grants to Non Profit Institution	50,000,000.00	0.00	50,000,000.00

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Ministry/Item Class/Item subtype/Line Item	Expenditure
56 Ministry of Women, Children & Social Welfare	321,237,898.79
Current Expenditure	321,237,898.79
1 Consumption Expenses	94,241,449.89
1.01 Salary	77,656,377.15
1.02 Allowances	9,126,570.38
1.03 Transfer Travelling Allowance	819,064.94
1.04 Clothing	1,059,586.40
1.05 Fooding	5,287,622.02
1.08 Staff Training	292,229.00
2 Office Operation and Services Expenses	28,086,140.89
2.01 Water and Electricity	3,126,958.95
2.02 Communication	2,608,647.28
2.03 General Office Expenses	6,701,102.60
2.04 Rent	8,573,423.21
2.05 Repair and Maintenance	2,070,233.50
2.06 Fuel and Oil	3,555,046.08
2.07 Consultancy and Other Services fee	231,697.00
2.08 Miscellaneous	1,219,032.27
3 Grants and Subsidies (Current Transfer)	35,007,919.52
3.03 Transfer to Non profit Institutions	35,007,919.52
4 Production Expenses	163,902,388.49
4.02 Medicines	806,861.65
4.03 Books and Materials	112,430.00
4.04 Program supplies and expenses	157,231,871.84
4.05 Program Travelling Expenses	5,751,225.00

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
56 Ministry of Women, Children & Social Welfare	5,166,162.38	0.00	5,166,162.38
Capital Expenditure	5,166,162.38	0.00	5,166,162.38
6 Capital Formation	5,166,162.38	0.00	5,166,162.38
6.01 Furniture	339,898.18	0.00	339,898.18
6.02 Vehicles	2,200,000.00	0.00	2,200,000.00
6.03 Machinery and Equipment	1,711,114.58	0.00	1,711,114.58
6.04 Building Construction	768,440.62	0.00	768,440.62
6.05 Civil Construction	49,602.00	0.00	49,602.00
6.06 Capital Formation	97,107.00	0.00	97,107.00

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Ministry/Item Class/Item subtype/Line Item	Expenditure
58 Ministry of Defence	8,585,460,081.04
Current Expenditure	8,585,460,081.04
1 Consumption Expenses	7,197,890,441.74
1.01 Salary	4,065,553,061.12
1.02 Allowances	698,896,443.75
1.03 Transfer Travelling Allowance	17,259,804.75
1.04 Clothing	559,065,388.17
1.05 Fooding	1,824,297,354.36
1.06 Employee Medical Expense	200,000.00
1.08 Staff Training	32,618,389.59
2 Office Operation and Services Expenses	1,065,152,032.89
2.01 Water and Electricity	53,154,142.66
2.02 Communication	34,551,057.92
2.03 General Office Expenses	146,687,635.68
2.04 Rent	118,870,425.60
2.05 Repair and Maintenance	285,164,092.01
2.06 Fuel and Oil	355,190,307.53
2.07 Consultancy and Other Services fee	218,142.00
2.08 Miscellaneous	71,316,229.49
3 Grants and Subsidies (Current Transfer)	184,254,786.00
3.03 Transfer to Non profit Institutions	184,254,786.00
4 Production Expenses	138,162,820.41
4.01 Production Materials	0.00
4.02 Medicines	74,339,809.10
4.03 Books and Materials	299,078.00
4.04 Program supplies and expenses	1,003,800.00
4.05 Program Travelling Expenses	62,520,333.31

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
58 Ministry of Defence	2,412,698,292.78	0.00	2,412,698,292.78
Capital Expenditure	2,412,698,292.78	0.00	2,412,698,292.78
5 Capital Transfer	63,312,451.00	0.00	63,312,451.00
5.01 Land Acquisition	63,312,451.00	0.00	63,312,451.00
6 Capital Formation	2,349,385,841.78	0.00	2,349,385,841.78
6.01 Furniture	15,949,347.00	0.00	15,949,347.00
6.02 Vehicles	190,100,000.00	0.00	190,100,000.00
6.03 Machinery and Equipment	1,895,405,427.99	0.00	1,895,405,427.99
6.04 Building Construction	244,931,066.79	0.00	244,931,066.79
6.05 Civil Construction	3,000,000.00	0.00	3,000,000.00

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Ministry/Item Class/Item subtype/Line Item	Expenditure
59 Ministry of Forestry and Soil Conservation	1,594,446,061.43
Current Expenditure	1,594,446,061.43
1 Consumption Expenses	1,349,315,064.54
1.01 Salary	905,551,262.02
1.02 Allowances	114,390,646.61
1.03 Transfer Travelling Allowance	3,569,764.83
1.04 Clothing	20,118,008.86
1.05 Fooding	301,308,909.22
1.06 Employee Medical Expense	1,334,048.00
1.07 Retirement Benifit	2,633,465.00
1.08 Staff Training	408,960.00
2 Office Operation and Services Expenses	99,057,057.48
2.01 Water and Electricity	11,769,071.06
2.02 Communication	7,497,083.07
2.03 General Office Expenses	28,992,256.79
2.04 Rent	10,456,910.91
2.05 Repair and Maintenace	16,041,841.66
2.06 Fuel and Oil	17,173,002.35
2.07 Consultancy and Other Services fee	3,004,039.63
2.08 Miscellaneous	4,122,852.01
3 Grants and Subsidies (Current Transfer)	507,549.19
3.03 Transfer to Non profit Institutions	507,549.19
4 Production Expenses	145,566,390.22
4.01 Production Materials	684,696.00
4.02 Medicines	1,492,850.41
4.03 Books and Materials	11,965.00
4.04 Program supplies and expenses	14,102,775.66
4.05 Program Travelling Expenses	116,269,167.47
4.06 Operation and Maintenace of Public Property	13,004,935.68

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
59 Ministry of Forestry and Soil Conservation	243,019,530.59	167,771,251.99	410,790,782.58
Capital Expenditure	243,019,530.59	167,771,251.99	410,790,782.58
5 Capital Transfer	5,155,000.00	0.00	5,155,000.00
5.01 Land Acquisition	5,155,000.00	0.00	5,155,000.00
6 Capital Formation	233,863,029.79	167,771,251.99	401,634,281.78
6.01 Furniture	2,193,538.02	0.00	2,193,538.02
6.02 Vehicles	501,035.70	0.00	501,035.70
6.03 Machinery and Equipment	2,879,059.30	0.00	2,879,059.30
6.04 Building Construction	10,357,639.27	0.00	10,357,639.27
6.05 Civil Construction	217,931,757.50	167,771,251.99	385,703,009.49
8 Capital Grants	4,001,500.80	0.00	4,001,500.80
8.01 Capital Grants to Public Enterprises	2,189,181.80	0.00	2,189,181.80
8.03 Capital Grants to Non Profit Institution	1,812,319.00	0.00	1,812,319.00

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Ministry/Item Class/Item subtype/Line Item	Expenditure
61 Ministry of Environment, Science AND Technology	176,244,928.67
Current Expenditure	176,244,928.67
1 Consumption Expenses	52,464,074.19
1.01 Salary	49,114,474.13
1.02 Allowances	2,911,982.06
1.03 Transfer Travelling Allowance	21,266.00
1.04 Clothing	39,562.00
1.08 Staff Training	376,790.00
2 Office Operation and Services Expenses	28,209,074.58
2.01 Water and Electricity	3,144,332.34
2.02 Communication	2,207,168.02
2.03 General Office Expenses	9,249,231.05
2.04 Rent	2,918,901.00
2.05 Repair and Maintenance	3,354,063.05
2.06 Fuel and Oil	3,218,688.63
2.07 Consultancy and Other Services fee	2,755,481.13
2.08 Miscellaneous	1,360,209.36
3 Grants and Subsidies (Current Transfer)	41,713,980.00
3.01 Operating Subsidy - Public Enterprise	5,766,980.00
3.03 Transfer to Non profit Institutions	35,947,000.00
4 Production Expenses	53,857,799.90
4.03 Books and Materials	358,951.00
4.04 Program supplies and expenses	33,427,177.42
4.05 Program Travelling Expenses	19,808,834.01
4.06 Operation and Maintenance of Public Property	262,837.47

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
61 Ministry of Environment, Science AND Technology	183,446,041.43	549,875,000.00	733,321,041.43
Capital Expenditure	183,446,041.43	549,875,000.00	733,321,041.43
6 Capital Formation	64,572,769.43	0.00	64,572,769.43
6.01 Furniture	2,681,626.22	0.00	2,681,626.22
6.02 Vehicles	1,449,980.00	0.00	1,449,980.00
6.03 Machinery and Equipment	18,029,005.38	0.00	18,029,005.38
6.04 Building Construction	3,298,343.75	0.00	3,298,343.75
6.05 Civil Construction	38,159,548.76	0.00	38,159,548.76
6.06 Capital Formation	499,918.32	0.00	499,918.32
6.07 Research and Consultancy Services Fee	454,347.00	0.00	454,347.00
8 Capital Grants	118,873,272.00	549,875,000.00	668,748,272.00
8.03 Capital Grants to Non Profit Institution	118,873,272.00	549,875,000.00	668,748,272.00

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Ministry/Item Class/Item subtype/Line Item	Expenditure
65 Ministry of Education & Sports	16,009,060,025.46
Current Expenditure	16,009,060,025.46
1 Consumption Expenses	1,010,652,948.62
1.01 Salary	515,264,583.74
1.02 Allowances	62,855,038.31
1.03 Transfer Travelling Allowance	2,136,782.68
1.04 Clothing	29,815.25
1.05 Fooding	165,915.00
1.06 Employee Medical Expense	109,752,688.54
1.07 Retirement Benefit	319,979,199.10
1.08 Staff Training	468,926.00
2 Office Operation and Services Expenses	175,844,777.96
2.01 Water and Electricity	7,828,349.13
2.02 Communication	7,015,211.53
2.03 General Office Expenses	83,874,989.12
2.04 Rent	10,598,989.82
2.05 Repair and Maintenance	9,913,466.87
2.06 Fuel and Oil	10,580,010.92
2.07 Consultancy and Other Services fee	24,847,835.24
2.08 Miscellaneous	21,185,925.33
3 Grants and Subsidies (Current Transfer)	13,558,038,360.57
3.03 Transfer to Non profit Institutions	13,557,997,610.57
3.04 Subsidy Social Security	40,750.00
4 Production Expenses	1,264,523,938.31
4.02 Medicines	12,958.00
4.03 Books and Materials	589,269,648.89
4.04 Program supplies and expenses	652,042,911.45
4.05 Program Travelling Expenses	18,088,507.26
4.06 Operation and Maintenance of Public Property	5,109,912.71

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Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
65 Ministry of Education & Sports	668,036,827.34	592,791,462.18	1,260,828,289.52
Capital Expenditure	668,036,827.34	592,791,462.18	1,260,828,289.52
5 Capital Transfer	15,048,589.18	0.00	15,048,589.18
5.01 Land Acquisition	15,048,589.18	0.00	15,048,589.18
6 Capital Formation	101,608,154.29	0.00	101,608,154.29
6.01 Furniture	848,866.36	0.00	848,866.36
6.02 Vehicles	1,465,585.68	0.00	1,465,585.68
6.03 Machinery and Equipment	23,271,957.11	0.00	23,271,957.11
6.04 Building Construction	71,496,992.83	0.00	71,496,992.83
6.05 Civil Construction	2,091,632.02	0.00	2,091,632.02
6.06 Capital Formation	987,925.29	0.00	987,925.29
6.07 Research and Consultancy Services Fee	1,445,195.00	0.00	1,445,195.00
8 Capital Grants	551,380,083.87	592,791,462.18	1,144,171,546.05
8.03 Capital Grants to Non Profit Institution	551,380,083.87	592,791,462.18	1,144,171,546.05

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
66 Ministry of General Administration	53,431,089.32
Current Expenditure	53,431,089.32
1 Consumption Expenses	35,902,311.73
1.01 Salary	32,662,721.05
1.02 Allowances	2,975,965.18
1.03 Transfer Travelling Allowance	32,192.50
1.08 Staff Training	231,433.00
2 Office Operation and Services Expenses	12,512,979.04
2.01 Water and Electricity	1,843,049.69
2.02 Communication	916,109.99
2.03 General Office Expenses	3,864,861.90
2.05 Repair and Maintenance	1,225,393.18
2.06 Fuel and Oil	1,414,564.50
2.07 Consultancy and Other Services fee	562,879.28
2.08 Miscellaneous	2,686,120.50
3 Grants and Subsidies (Current Transfer)	1,019,000.00
3.03 Transfer to Non profit Institutions	1,019,000.00
4 Production Expenses	3,996,798.55
4.03 Books and Materials	153,634.90
4.04 Program supplies and expenses	248,782.65
4.05 Program Travelling Expenses	3,594,381.00

Financial Comptroller General Office

Line Item Summary Report - Capital Budget

Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
66 Ministry of General Administration	1,113,888.93	0.00	1,113,888.93
Capital Expenditure	1,113,888.93	0.00	1,113,888.93
6 Capital Formation	1,113,888.93	0.00	1,113,888.93
6.01 Furniture	429,492.00	0.00	429,492.00
6.03 Machinery and Equipment	519,638.00	0.00	519,638.00
6.06 Capital Formation	164,758.93	0.00	164,758.93

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
67 Ministry of Information and Communication	1,040,539,983.96
Current Expenditure	1,040,539,983.96
0 His Majesty and Royal Family	0.00
0 His Majesty and Royal Family	0.00
1 Consumption Expenses	757,128,892.71
1.01 Salary	671,851,193.87
1.02 Allowances	76,431,579.79
1.03 Transfer Travelling Allowance	843,686.50
1.04 Clothing	6,159,707.05
1.05 Fooding	0.00
1.06 Employee Medical Expense	0.00
1.07 Retirement Benefit	0.00
1.08 Staff Training	1,842,725.50
2 Office Operation and Services Expenses	143,589,440.99
2.01 Water and Electricity	3,828,799.29
2.02 Communication	2,384,928.67
2.03 General Office Expenses	59,456,776.35
2.04 Rent	4,887,562.29
2.05 Repair and Maintenance	3,550,125.21
2.06 Fuel and Oil	4,682,229.36
2.07 Consultancy and Other Services fee	58,706,029.64
2.08 Miscellaneous	6,092,990.18
3 Grants and Subsidies (Current Transfer)	110,707,161.65
3.03 Transfer to Non profit Institutions	110,707,161.65
4 Production Expenses	29,114,488.61
4.01 Production Materials	21,229,910.46
4.04 Program supplies and expenses	3,696,620.25
4.05 Program Travelling Expenses	4,187,957.90
4.06 Operation and Maintenance of Public Property	0.00

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
67 Ministry of Information and Communication	71,856,913.92	22,367,637.80	94,224,551.72
Capital Expenditure	71,856,913.92	22,367,637.80	94,224,551.72
5 Capital Transfer	885,900.00	0.00	885,900.00
5.01 Land Acquisition	885,900.00	0.00	885,900.00
6 Capital Formation	60,787,788.97	0.00	60,787,788.97
6.01 Furniture	2,870,274.77	0.00	2,870,274.77
6.02 Vehicles	2,327,508.60	0.00	2,327,508.60
6.03 Machinery and Equipment	30,902,868.25	0.00	30,902,868.25
6.04 Building Construction	23,723,598.40	0.00	23,723,598.40
6.05 Civil Construction	963,538.95	0.00	963,538.95
8 Capital Grants	10,183,224.95	22,367,637.80	32,550,862.75
8.03 Capital Grants to Non Profit Institution	10,183,224.95	22,367,637.80	32,550,862.75

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
69 Ministry of Local Development	2,263,441,416.94
Current Expenditure	2,263,441,416.94
1 Consumption Expenses	195,689,986.71
1.01 Salary	160,990,852.85
1.02 Allowances	24,392,416.91
1.03 Transfer Travelling Allowance	818,057.55
1.04 Clothing	22,900.00
1.05 Fooding	0.00
1.06 Employee Medical Expense	3,249,153.53
1.07 Retirement Benifit	5,043,403.87
1.08 Staff Training	1,173,202.00
2 Office Operation and Services Expenses	71,295,014.62
2.01 Water and Electricity	3,186,482.83
2.02 Communication	4,770,638.73
2.03 General Office Expenses	19,389,092.62
2.04 Rent	8,560,251.69
2.05 Repair and Maintenace	4,736,084.00
2.06 Fuel and Oil	5,708,491.04
2.07 Consultancy and Other Services fee	22,468,166.14
2.08 Miscellaneous	2,475,807.57
3 Grants and Subsidies (Current Transfer)	1,903,403,748.72
3.02 Operating Subsidy - Local government	1,130,902,488.69
3.03 Transfer to Non profit Institutions	43,887,975.24
3.04 Subsidy Social Security	728,613,284.79
4 Production Expenses	93,052,666.89
4.02 Medicines	19,887.00
4.04 Program supplies and expenses	82,384,155.44
4.05 Program Travelling Expenses	10,648,624.45

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
69 Ministry of Local Development	3,460,083,813.50	731,409,267.40	4,191,493,080.90
Capital Expenditure	3,460,083,813.50	731,409,267.40	4,191,493,080.90
6 Capital Formation	725,284,796.17	0.00	725,284,796.17
6.01 Furniture	2,683,983.64	0.00	2,683,983.64
6.02 Vehicles	153,261.20	0.00	153,261.20
6.03 Machinery and Equipment	9,648,347.70	0.00	9,648,347.70
6.04 Building Construction	3,727,578.26	0.00	3,727,578.26
6.05 Civil Construction	649,849,006.44	0.00	649,849,006.44
6.06 Capital Formation	9,278,053.63	0.00	9,278,053.63
6.07 Research and Consultancy Services Fee	49,944,565.30	0.00	49,944,565.30
7 Investment	500,000.00	0.00	500,000.00
7.02 Investment - Loan	500,000.00	0.00	500,000.00
8 Capital Grants	2,734,299,017.33	731,409,267.40	3,465,708,284.73
8.02 Capital Grants to Local Bodies	2,702,373,392.54	731,409,267.40	3,433,782,659.94
8.03 Capital Grants to Non Profit Institution	31,925,624.79	0.00	31,925,624.79

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
70 Ministry of Health and Population	4,207,741,591.37
Current Expenditure	4,207,741,591.37
1 Consumption Expenses	1,916,210,988.85
1.01 Salary	1,608,238,740.79
1.02 Allowances	242,277,475.94
1.03 Transfer Travelling Allowance	4,960,515.99
1.04 Clothing	4,589,837.65
1.05 Fooding	2,034,795.60
1.06 Employee Medical Expense	1,895,552.00
1.07 Retirement Benefit	3,084,177.00
1.08 Staff Training	49,129,893.88
2 Office Operation and Services Expenses	270,210,078.28
2.01 Water and Electricity	24,401,068.45
2.02 Communication	8,970,683.13
2.03 General Office Expenses	149,361,873.46
2.04 Rent	15,271,589.66
2.05 Repair and Maintence	18,765,508.72
2.06 Fuel and Oil	30,123,834.50
2.07 Consultancy and Other Services fee	17,053,741.72
2.08 Miscellaneous	6,261,779.64
3 Grants and Subsidies (Current Transfer)	833,115,138.63
3.02 Operating Subsidy - Local government	20,874,050.00
3.03 Transfer to Non profit Institutions	812,241,088.63
4 Production Expenses	1,188,205,384.61
4.01 Production Materials	7,919,639.96
4.02 Medicines	740,007,784.47
4.03 Books and Materials	562,440.77
4.04 Program supplies and expenses	348,282,115.68
4.05 Program Travelling Expenses	85,148,921.94
4.06 Operation and Maintence of Public Property	6,284,481.79

Financial Comptroller General Office
Line Item Summary Report - Capital Budget

Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
70 Ministry of Health and Population	405,702,708.71	3,574,101.10	409,276,809.81
Capital Expenditure	405,702,708.71	3,574,101.10	409,276,809.81
6 Capital Formation	246,076,649.53	3,574,101.10	249,650,750.63
6.01 Furniture	3,215,260.12	189,692.64	3,404,952.76
6.02 Vehicles	434,269.62	222,720.00	656,989.62
6.03 Machinery and Equipment	42,388,684.96	3,161,688.46	45,550,373.42
6.04 Building Construction	153,298,950.16	0.00	153,298,950.16
6.05 Civil Construction	11,713,746.79	0.00	11,713,746.79
6.06 Capital Formation	35,025,737.88	0.00	35,025,737.88
8 Capital Grants	159,626,059.18	0.00	159,626,059.18
8.03 Capital Grants to Non Profit Institution	159,626,059.18	0.00	159,626,059.18

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
71 Ministry of Labour & Transport Management	150,551,296.71
Current Expenditure	150,551,296.71
1 Consumption Expenses	73,256,388.15
1.01 Salary	66,062,926.81
1.02 Allowances	6,511,165.34
1.03 Transfer Travelling Allowance	178,013.00
1.07 Retirement Benefit	504,283.00
2 Office Operation and Services Expenses	30,716,630.35
2.01 Water and Electricity	2,335,728.20
2.02 Communication	1,958,112.21
2.03 General Office Expenses	9,894,270.78
2.04 Rent	6,276,605.97
2.05 Repair and Maintenance	2,308,689.33
2.06 Fuel and Oil	2,259,978.24
2.07 Consultancy and Other Services fee	5,004,227.22
2.08 Miscellaneous	679,018.40
3 Grants and Subsidies (Current Transfer)	1,673,219.00
3.03 Transfer to Non profit Institutions	1,673,219.00
3.04 Subsidy Social Security	0.00
4 Production Expenses	44,905,059.21
4.02 Medicines	4,016.50
4.04 Program supplies and expenses	42,655,732.86
4.05 Program Travelling Expenses	2,245,309.85

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
71 Ministry of Labour & Transport Management	10,804,373.68	0.00	10,804,373.68
Capital Expenditure	10,804,373.68	0.00	10,804,373.68
6 Capital Formation	10,804,373.68	0.00	10,804,373.68
6.01 Furniture	389,084.50	0.00	389,084.50
6.02 Vehicles	1,326,528.00	0.00	1,326,528.00
6.03 Machinery and Equipment	2,998,824.42	0.00	2,998,824.42
6.04 Building Construction	5,772,098.20	0.00	5,772,098.20
6.05 Civil Construction	317,838.56	0.00	317,838.56

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
72 National Planning Commission	170,878,194.81
Current Expenditure	170,878,194.81
1 Consumption Expenses	79,376,055.55
1.01 Salary	72,193,323.16
1.02 Allowances	5,754,940.22
1.03 Transfer Travelling Allowance	102,398.00
1.08 Staff Training	1,325,394.17
2 Office Operation and Services Expenses	32,974,758.81
2.01 Water and Electricity	1,014,277.93
2.02 Communication	1,994,771.43
2.03 General Office Expenses	8,708,093.69
2.04 Rent	2,481,144.26
2.05 Repair and Maintenance	2,414,153.52
2.06 Fuel and Oil	3,278,782.95
2.07 Consultancy and Other Services fee	11,966,253.53
2.08 Miscellaneous	1,117,281.50
3 Grants and Subsidies (Current Transfer)	9,975,274.20
3.02 Operating Subsidy - Local government	0.00
3.03 Transfer to Non profit institutions	9,975,274.20
4 Production Expenses	47,827,647.25
4.03 Books and Materials	174,847.51
4.04 Program supplies and expenses	33,376,598.44
4.05 Program Travelling Expenses	14,276,201.30
12 Refunds	724,459.00
12.01 Refund Expenditure	724,459.00

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2081/82

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
72 National Planning Commission	244,641,765.25	8,113,513.25	252,755,278.50
Capital Expenditure	244,641,765.25	8,113,513.25	252,755,278.50
6 Capital Formation	7,294,433.92	8,113,513.25	15,407,947.17
6.01 Furniture	765,812.43	86,629.50	852,441.93
6.02 Vehicles	1,059,000.00	1,633,697.00	2,692,697.00
6.03 Machinery and Equipment	5,469,621.49	435,958.00	5,905,579.49
6.07 Research and Consultancy Services Fee	0.00	5,957,228.75	5,957,228.75
8 Capital Grants	237,347,331.33	0.00	237,347,331.33
8.03 Capital Grants to Non Profit Institution	237,347,331.33	0.00	237,347,331.33

Financial Comptroller General Office
Line Item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
81 Domestic Debt	4,071,299,563.32
Current Expenditure	4,071,299,563.32
11 Interest Payments	4,071,299,563.32
11.01 Interest repayment - Domestic	4,071,299,563.32

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
81 Domestic Debt	7,580,125,130.70	0.00	7,580,125,130.70
Capital Expenditure	7,580,125,130.70	0.00	7,580,125,130.70
10 Principal Payments	7,580,125,130.70	0.00	7,580,125,130.70
10.01 Principal repayment - Domestic	7,580,125,130.70	0.00	7,580,125,130.70

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget
Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
82 Foreign Debt - Institutional	1,850,868,599.99
Current Expenditure	1,850,868,599.99
11 Interest Payments	1,850,868,599.99
11.02 Interest repayment - Foreign	1,850,868,599.99

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
82 Foreign Debt - Institutional	4,477,068,644.65	0.00	4,477,068,644.65
Capital Expenditure	4,477,068,644.65	0.00	4,477,068,644.65
10 Principal Payments	4,477,068,644.65	0.00	4,477,068,644.65
10.02 Principal repayment - Foreign	4,477,068,644.65	0.00	4,477,068,644.65

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget
Fiscal Year 2081/82

Ministry/Item Class/Item subtype/Line Item	Expenditure
83 Foreign Debt - Governments	295,842,737.96
Current Expenditure	295,842,737.96
11 Interest Payments	295,842,737.96
11.02 Interest repayment - Foreign	295,842,737.96

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
83 Foreign Debt - Governments	1,476,125,244.26	0.00	1,476,125,244.26
Capital Expenditure	1,476,125,244.26	0.00	1,476,125,244.26
10 Principal Payments	1,476,125,244.26	0.00	1,476,125,244.26
10.02 Principal repayment - Foreign	1,476,125,244.26	0.00	1,476,125,244.26

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
87 Investments - Public Enterprises	1,344,835,000.00	5,747,964,519.56	7,092,799,519.56
Capital Expenditure	1,344,835,000.00	5,747,964,519.56	7,092,799,519.56
7 Investment	1,344,835,000.00	5,747,964,519.56	7,092,799,519.56
7.01 Investment - Share	1,198,239,000.00	369,760,000.00	1,567,999,000.00
7.02 Investment - Loan	146,596,000.00	5,378,204,519.56	5,524,800,519.56

Financial Comptroller General Office
Line Item Summary Report - Capital Budget
 Fiscal Year 2061/62

Ministry/Item Class/Item Subtype/Line Item	Cash	Non Cash	Total
95 Miscellaneous - MOF	1,185,118,619.94	137,000.00	1,185,255,619.94
Capital Expenditure	1,185,118,619.94	137,000.00	1,185,255,619.94
6 Capital Formation	552,031,344.96	137,000.00	552,168,344.96
6.01 Furniture	1,143,193.53	37,000.00	1,180,193.53
6.02 Vehicles	4,237,309.87	0.00	4,237,309.87
6.03 Machinery and Equipment	20,478,845.17	100,000.00	20,578,845.17
6.04 Building Construction	18,977,024.98	0.00	18,977,024.98
6.05 Civil Construction	477,297,143.07	0.00	477,297,143.07
6.06 Capital Formation	29,897,828.34	0.00	29,897,828.34
7 Investment	249,141,852.00	0.00	249,141,852.00
7.01 Investment - Share	4,977,000.00	0.00	4,977,000.00
7.02 Investment - Loan	244,164,852.00	0.00	244,164,852.00
8 Capital Grants	383,945,422.98	0.00	383,945,422.98
8.01 Capital Grants to Public Enterprises	376,703,441.98	0.00	376,703,441.98
8.03 Capital Grants to Non Profit Institution	7,241,981.00	0.00	7,241,981.00

Financial Comptroller General Office
Line item Summary Report - Recurrent Budget

Fiscal Year 2061/62

Ministry/Item Class/Item subtype/Line Item	Expenditure
95 Miscellaneous - MOF	4,928,761,406.49
Current Expenditure	4,928,761,406.49
1 Consumption Expenses	4,193,339,612.68
1.01 Salary	312,313,529.72
1.02 Allowances	3,730,303.13
1.03 Transfer Travelling Allowance	8,950.00
1.04 Clothing	9,318,340.00
1.06 Employee Medical Expense	688,412,316.47
1.07 Retirement Benefit	3,179,093,855.36
1.08 Staff Training	462,318.00
2 Office Operation and Services Expenses	35,289,745.80
2.01 Water and Electricity	321,745.47
2.02 Communication	853,870.96
2.03 General Office Expenses	6,365,105.17
2.04 Rent	511,584.90
2.05 Repair and Maintenance	369,580.95
2.06 Fuel and Oil	1,762,619.09
2.07 Consultancy and Other Services fee	1,322,665.06
2.08 Miscellaneous	23,782,574.20
3 Grants and Subsidies (Current Transfer)	467,414,738.14
3.01 Operating Subsidy - Public Enterprise	203,557,859.00
3.02 Operating Subsidy - Local government	102,122,958.82
3.03 Transfer to Non profit Institutions	126,831,920.32
3.04 Subsidy Social Security	34,902,000.00
4 Production Expenses	171,634,596.20
4.01 Production Materials	195,000.00
4.02 Medicines	104,580.00
4.03 Books and Materials	148,296.83
4.04 Program supplies and expenses	16,952,163.07
4.05 Program Travelling Expenses	154,234,556.30
4.06 Operation and Maintenance of Public Property	0.00
12 Refunds	61,082,713.67
12.01 Refund Expenditure	61,082,713.67

Government of Nepal
Government Income and Expenses - District wise

Fiscal Year : 2061/62 (1st cos)

DIRECT GRANT AND COMMODITY INCLUDED

District	Revenue			Refund of Irregularities	Expenditure		
	Tax	Non Tax	Total		Regular	Development	Total
01 Taplejung	5,475,702.65	13,102,178.40	18,577,881.05	712,768.73	290,553,619.74	38,634,778.89	329,188,398.73
02 Panchthar	5,963,548.47	22,058,756.39	28,022,302.86	497,215.71	358,376,730.70	40,727,054.55	397,103,785.25
03 Ilam	16,242,419.84	26,447,688.13	42,690,108.97	532,656.88	431,742,516.32	105,514,157.89	537,256,674.01
04 Jhapa	873,486,250.63	155,686,410.37	1,029,184,661.00	1,244,959.36	833,219,085.23	207,687,861.14	1,040,906,946.37
05 Sankhuwasava	6,572,757.13	14,441,974.69	21,014,731.82	614,725.62	308,545,468.74	67,568,822.84	376,114,291.58
06 Terathum	2,518,839.37	12,964,918.61	15,483,757.98	550,431.41	247,732,066.59	32,252,412.88	279,984,479.47
07 Bhojpur	5,465,139.67	16,480,737.06	21,945,876.73	969,327.93	351,555,924.10	113,787,360.97	465,343,285.07
08 Dhankuta	10,935,073.30	25,632,806.83	36,567,880.13	2,266,315.02	406,202,014.78	140,071,063.81	546,273,078.39
09 Sunsari	333,059,214.04	114,907,028.57	447,966,242.61	851,207.63	838,830,646.49	80,635,147.28	919,465,793.77
10 Morang	5,464,479,058.89	242,353,425.20	5,706,832,484.08	2,532,628.37	910,467,227.37	402,274,235.76	1,312,741,463.13
11 Solukhumbu	4,266,297.72	14,718,554.87	18,984,852.59	648,729.98	289,478,578.55	46,110,535.59	345,589,114.14
12 Khotang	2,742,866.91	16,004,832.32	18,747,699.23	768,422.25	392,311,728.00	68,152,211.98	460,463,939.99
13 Udayapur	10,046,060.67	76,225,376.58	86,271,437.25	633,402.60	386,878,611.13	65,750,801.42	452,627,412.55
14 Okhaldhunga	6,584,474.00	9,772,058.60	16,356,532.60	859,750.52	337,783,588.79	65,654,097.39	403,437,686.18
15 Saptari	38,576,409.04	39,365,372.12	77,941,781.16	3,703,240.27	633,283,622.45	102,078,948.12	735,362,570.57
16 Siraha	187,615,494.10	94,757,982.71	282,373,456.81	2,323,871.89	522,346,059.57	127,937,028.46	650,283,088.03
17 Dhanusa	915,903,051.69	113,979,935.50	1,029,882,987.19	3,818,624.89	633,757,833.97	275,315,845.29	909,073,679.26
18 Mahotari	49,316,816.91	60,295,477.73	109,612,294.64	428,807.79	515,988,182.62	79,847,627.27	595,835,809.89
19 Sarlahi	58,928,708.84	59,404,187.40	118,333,897.24	3,898,880.89	487,095,471.11	280,724,769.73	777,820,240.84
20 Sindhuli	6,332,650.74	29,744,408.95	36,077,057.69	922,149.55	387,570,014.65	59,615,559.50	447,185,574.15
21 Ramechhap	2,930,065.66	12,869,145.78	15,809,201.44	379,516.21	305,513,513.07	73,710,072.47	379,223,585.54
22 Dolakha	4,540,933.69	13,307,005.01	17,847,938.70	1,084,413.96	363,447,359.14	130,384,493.74	493,831,852.88
23 Sindhupalchok	1,291,575,889.54	77,861,474.43	1,369,437,363.97	731,909.49	433,455,520.42	617,308,337.22	1,050,763,857.64
24 Rasuwa	4,551,242.44	10,891,802.95	15,443,045.39	278,286.34	205,372,205.29	27,867,966.30	233,240,171.59
25 Dhading	4,934,026.43	28,427,676.31	31,361,702.74	1,200,714.48	453,387,757.80	80,583,739.76	533,971,497.56
26 Nuwakot	11,917,035.63	22,819,856.81	34,836,892.44	1,505,385.97	485,163,172.55	139,446,388.54	624,609,571.09

Government of Nepal
Government Income and Expenses - District wise

Fiscal Year : 2061/62

DIRECT GRANT AND COMMODITY INCLUDED

District	Revenue			Refund of Irregularities	Expenditure			Total
	Tax	Non Tax	Total		Regular	Development	Total	
27 Kathmandu	17,856,087,857.12	11,641,667,927.72	29,497,755,784.84	354,350,677.82	28,907,569,308.89	29,705,089,978.28	56,608,679,287.17	
28 Lalpur	1,443,935,370.93	233,042,754.57	1,676,978,125.50	4,866,286.39	1,333,165,585.15	1,966,405,051.46	3,299,570,636.61	
29 Bhaktapur	282,513,906.28	62,803,469.88	345,317,376.16	3,659,583.00	885,160,220.22	191,333,648.08	1,076,493,868.30	
30 Kavrepalanchowk	37,073,640.01	35,538,857.85	72,612,497.86	2,229,809.60	602,767,428.90	196,914,198.33	799,681,626.23	
31 Makawanpur	599,275,656.11	63,053,620.17	662,329,276.28	1,503,793.50	776,344,330.48	263,426,556.45	1,039,770,886.93	
32 Rautahat	95,029,239.20	46,969,916.18	141,999,155.38	545,009.17	419,380,841.38	89,721,379.43	509,102,320.81	
33 Bara	208,548,669.18	123,379,148.46	331,927,817.64	3,498,317.01	440,885,917.65	163,516,542.76	604,402,460.41	
34 Parsa	15,858,923,771.58	948,780,898.33	16,807,704,669.91	1,639,004.39	782,719,324.80	334,410,963.31	1,117,130,308.21	
35 Chitwan	1,587,027,023.27	114,494,870.53	1,701,521,893.80	2,054,148.85	556,724,162.18	93,821,078.82	650,545,241.00	
36 Nawalparasi	43,473,891.30	68,801,262.87	112,275,154.17	6,532,767.50	857,539,027.52	354,987,780.50	1,212,526,808.02	
37 Rupandehi	4,241,557,140.25	352,167,968.79	4,593,725,109.04	2,129,558.50	440,096,512.85	111,760,296.66	551,856,809.51	
38 Kapilbastu	458,513,949.89	40,666,706.21	499,180,656.10	1,069,226.02	317,225,657.08	64,991,908.52	382,217,566.61	
39 Arghakhachi	6,614,062.53	18,281,868.36	24,895,930.89	423,685.66	431,098,584.89	121,363,033.11	552,461,618.00	
40 Palpa	15,315,155.07	34,168,475.42	49,483,631.49	281,659.40	401,896,332.26	90,515,395.10	492,481,727.36	
41 Gulmi	5,716,812.20	26,625,567.30	32,342,379.50	629,318.68	476,978,165.04	73,332,978.31	550,311,143.35	
42 Syanja	7,329,473.20	46,375,275.73	53,704,748.93	765,887.99	571,313,888.89	108,137,087.89	679,450,976.78	
43 Tanahu	9,387,280.26	46,299,262.98	55,686,543.24	928,881.69	505,572,891.59	79,054,343.41	584,627,235.00	
44 Coraktha	8,489,592.41	33,382,593.70	41,872,186.11	1,782,260.91	101,222,719.84	29,577,803.04	130,800,522.68	
45 Manang	1,344,761.18	1,388,200.58	2,712,981.76	280,163.55	353,852,693.36	59,479,719.09	413,332,412.45	
46 Lamjung	6,838,073.55	24,812,311.37	31,650,384.92	1,230,990.16	996,715,087.07	218,963,413.73	1,215,678,500.80	
47 Kaski	489,154,394.24	145,868,909.72	615,023,303.96	2,741,633.68	392,555,525.18	82,930,126.57	475,485,651.75	
48 Parbat	4,033,777.83	22,928,570.02	26,962,347.85	221,479.05	448,972,804.04	124,646,313.33	573,618,917.37	
49 Baglung	13,853,894.27	36,228,110.35	52,081,804.62	1,482,387.29	287,728,256.43	68,302,251.23	356,030,507.66	
50 Myagdi	5,387,026.59	21,393,662.38	26,780,688.97	140,460.66	206,854,391.83	35,353,352.43	242,207,744.06	
51 Mustang	4,066,797.21	4,222,910.50	8,289,707.71	140,121.79	202,355,410.04	43,512,182.70	245,867,592.74	
52 Mugu	1,730,628.81	920,357.51	2,650,986.32	383,831.33				

Government of Nepal
Government Income and Expenses - District-wise

Fiscal Year : 2061/62

DIRECT GRANT AND COMMODITY INCLUDED

District	Revenue			Refund of Irregularities	Expenditure		
	Tax	Non Tax	Total		Regular	Development	Total
53 Dolpa	1,970,000.34	1,530,810.86	3,500,811.20	197,385.52	249,597,706.96	81,729,085.86	311,420,792.82
54 Humla	3,340,556.46	1,413,053.40	4,753,609.86	482,243.98	208,424,003.80	54,926,534.75	263,350,538.55
55 Jumla	6,150,343.73	3,559,813.87	9,710,157.60	901,082.40	305,103,414.33	57,236,270.59	362,339,684.92
56 Kalikot	2,427,477.82	1,159,781.90	3,586,259.72	817,322.88	257,161,490.04	29,656,321.52	286,819,811.56
57 Rukum	7,121,200.42	6,670,916.80	13,792,117.22	1,859,840.00	365,819,396.70	40,889,761.05	406,709,157.75
58 Rolpa	6,752,085.01	8,487,160.91	15,239,245.92	543,089.99	339,186,124.29	34,758,653.51	373,954,777.80
59 Pyuthan	4,912,822.27	7,899,348.97	12,812,171.24	425,541.73	307,131,021.22	67,168,178.86	374,299,199.86
60 Dang	75,012,211.91	46,636,584.50	121,648,796.41	2,192,640.88	642,416,380.20	333,550,498.11	975,966,878.31
61 Salyan	4,768,139.54	10,340,239.45	15,108,378.99	618,531.78	353,447,368.94	40,428,418.70	393,876,785.64
62 Banke	893,218,268.94	113,216,556.35	1,006,434,825.29	1,722,466.68	938,307,621.46	221,528,125.85	1,159,835,747.31
63 Bardiya	11,769,962.79	18,884,716.15	30,654,680.94	2,850,834.41	371,256,320.16	158,734,792.70	529,993,112.86
64 Surkhet	24,102,733.16	14,805,900.87	38,708,634.03	2,850,834.41	730,682,680.97	273,746,756.16	1,004,438,437.13
65 Jajarkot	2,411,355.76	3,109,953.60	5,521,309.38	931,998.21	284,586,700.02	47,311,871.72	311,881,571.74
66 Dailekha	3,832,150.32	3,857,073.75	7,689,224.07	293,368.72	363,495,513.88	109,749,716.69	473,245,230.57
67 Kailali	348,927,368.59	160,830,332.16	509,557,700.75	1,439,554.43	792,857,782.33	152,368,542.57	945,226,324.90
68 Doti	9,040,041.05	7,265,213.44	16,305,254.49	1,724,909.02	505,868,863.12	194,451,991.63	700,320,854.75
69 Achham	2,885,271.72	3,332,214.72	6,217,486.44	490,908.26	375,562,745.28	73,852,050.37	449,414,795.65
70 Bajura	2,817,194.15	1,145,136.97	3,962,333.12	399,670.06	213,526,179.36	41,638,637.74	255,162,817.10
71 Bajhang	2,328,507.67	3,364,516.09	5,693,025.76	481,440.87	339,500,228.95	65,875,793.91	405,376,022.86
72 Darchula	563,877.97	5,866,711.22	6,430,589.19	359,796.33	328,066,730.60	150,553,562.53	478,620,293.13
73 Baitadi	4,616,427.34	5,447,922.64	10,064,349.98	929,114.23	359,715,673.45	133,816,317.87	493,531,991.12
74 Dadelthura	7,648,290.87	23,656,233.41	31,306,524.08	374,244.06	335,566,813.89	71,224,899.32	406,811,713.21
75 Kanchanpur	79,969,062.26	44,917,172.87	124,886,255.13	3,221,276.55	532,063,892.47	135,558,543.14	667,622,435.61
	54,104,779,052.36	16,017,962,949.50	70,122,742,001.88	453,181,678.17	61,686,433,400.01	40,874,038,456.96	102,560,471,856.97

Government of Nepal Comparative District-wise Government Expenditure

District Code	District Name	FY 2015/16(2007/08)		FY 2016/17(2008/09)		FY 2017/18(2009/10)		FY 2018/19(2010/11)		FY 2019/20(2011/12)		FY 2020/21(2012/13)	
		Development	Total	Development	Total	Development	Total	Development	Total	Development	Total	Development	Total
52	Mugu	70,807,846	131,360,543	83,940,866	150,060,074	64,300,877	139,283,123	67,488,802	146,322,957	202,285,410	43,510,183	202,285,410	43,510,183
53	Dogra	80,175,065	154,060,913	90,726,799	171,862,823	63,814,218	133,819,816	94,961,769	179,000,894	217,724,479	81,279,936	217,724,479	81,279,936
54	Humla	86,348,482	160,411,074	96,885,177	176,408,971	63,765,518	107,991,186	92,271,058	139,631,862	232,202,009	208,424,004	232,202,009	208,424,004
55	Jumla	80,928,002	179,653,533	270,222,025	200,291,764	184,460,569	206,231,764	100,080,481	210,800,249	305,103,414	57,236,017	305,103,414	57,236,017
56	Kailali	118,484,712	228,043,789	81,844,827	177,742,044	58,458,276	164,550,749	70,806,344	183,834,132	264,642,476	24,066,234	264,642,476	24,066,234
57	Rukum	112,800,527	227,006,822	339,910,949	366,830,682	70,547,811	251,864,223	111,170,732	279,262,328	366,439,600	366,439,600	366,439,600	366,439,600
58	Palpa	72,453,177	168,803,003	309,245,180	46,888,777	68,669,870	253,883,246	103,383,370	322,363,117	326,592,128	339,189,124	326,592,128	339,189,124
59	Pyuthan	382,149,612	529,718,815	723,086,427	389,323,773	387,376,768	759,702,541	435,375,838	327,837,669	128,984,879	347,446,907	327,837,669	347,446,907
60	Dang	109,005,105	194,285,147	304,932,255	196,095,099	268,726,600	268,726,600	698,806,869	450,794,602	786,454,192	644,116,390	786,454,192	644,116,390
61	Salyan	256,869,049	546,003,054	647,020,120	285,855,909	638,181,014	823,816,517	268,955,737	669,820,831	950,783,831	352,771,903	950,783,831	352,771,903
62	Barke	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
63	Baridya	551,019,835	359,065,544	910,075,179	433,428,717	398,742,258	826,170,974	175,082,548	240,717,904	415,900,450	1,096,636,900	415,900,450	1,096,636,900
64	Surkhet	73,885,482	180,331,228	253,566,720	61,394,854	44,099,967	242,096,967	63,897,962	172,136,864	402,807,450	221,529,128	402,807,450	221,529,128
65	Jajarkot	128,548,504	180,479,816	239,028,120	185,849,832	113,313,417	175,391,505	142,848,736	239,892,255	284,369,100	47,316,678	284,369,100	47,316,678
66	Dalekha	2,864,874,946	3,490,847,603	6,058,832,488	2,089,822,273	3,706,871,273	5,178,893,846	1,599,431,478	3,878,884,917	5,972,306,475	2,432,285,118	5,972,306,475	2,432,285,118
67	Kailash	308,082,405	330,087,253	688,129,859	254,789,234	435,804,815	740,803,049	276,883,347	544,102,265	620,765,832	844,280,229	620,765,832	844,280,229
68	Dol	172,815,841	295,596,727	538,212,288	146,089,044	333,847,436	470,348,838	214,720,384	380,586,916	575,307,000	222,820,057	575,307,000	222,820,057
69	Achim	290,035,150	178,422,139	489,452,288	137,683,789	161,862,577	286,336,349	102,294,480	194,601,001	214,990,277	145,543,270	214,990,277	145,543,270
70	Bajura	109,981,813	131,805,909	241,367,422	68,938,831	140,056,285	209,873,916	64,268,602	150,723,475	237,787,052	80,986,129	237,787,052	80,986,129
71	Bajhang	152,181,138	163,864,546	346,372,684	91,387,449	213,532,587	294,900,016	91,577,077	304,747,375	394,744,452	117,827,378	394,744,452	117,827,378
72	Darchula	194,823,405	207,801,720	402,631,135	151,270,365	209,017,869	360,288,337	144,055,647	214,887,169	385,168,429	227,862,385	385,168,429	227,862,385
73	Baraha	218,074,816	220,194,452	498,234,088	152,726,524	232,544,100	385,270,823	114,534,783	250,833,838	385,168,429	153,735,748	385,168,429	153,735,748
74	Dadeldhura	193,018,026	152,004,499	285,622,975	104,818,877	183,171,981	287,890,928	93,374,159	207,213,884	300,588,023	137,919,290	300,588,023	137,919,290
75	Kanchanpur	31,384,419	287,789,738	599,153,157	289,459,690	282,195,815	548,854,305	187,939,283	299,744,888	497,883,851	221,440,039	497,883,851	221,440,039
Far-Western Region Total		1,898,823,213	2,898,887,443	4,087,216,756	1,385,476,767	2,211,811,346	3,577,294,972	1,299,456,482	2,468,841,819	3,705,886,472	1,558,278,572	3,705,886,472	1,558,278,572
Grand Total		37,585,902,688	42,788,188,199	79,838,087,787	31,462,242,246	48,990,847,317	86,072,290,883	29,833,478,485	54,973,981,215	84,006,081,178	31,224,432,486	84,006,081,178	31,224,432,486
FY 2015/16		10,544,484,422											
FY 2016/17		11,915,467,128											
FY 2017/18		10,908,133,333											
FY 2018/19		8,444,987,278											
FY 2019/20		11,341,233,242											

Note: The development expenditure figure of Kathmandu and some other DTCC includes direct payments and commodity grants given by donors. Although incidence of such expenditures is on several districts the figure has been mostly loaded to Kathmandu because of difficulty of tracing the expenditure of districts. As a result development expenditure in Kathmandu appears unreasonably high. The total annual figure of direct payment and commodity grants etc.

Government of Nepal
Comparative District-wise Government Revenue

District Code	District Name	FY 2057/58(2000/2001)	FY 2058/59(2001/2002)	FY 2059/60(2002/2003)	FY 2060/61(2003/2004)	FY 2061/62(2004/2005)
1	Taplejung	7,948,973	10,702,128	14,775,192	18,530,394	19,290,640
2	Panchthar	13,539,695	18,208,331	20,844,615	28,073,161	28,519,519
3	Ilam	40,541,995	53,499,043	38,399,774	52,782,730	43,222,768
4	Jhapa	773,767,217	1,038,509,905	1,386,951,436	1,472,837,047	1,030,429,620
5	Sankhuwasava	9,597,423	13,663,473	17,594,365	23,691,770	21,629,457
6	Terathum	7,476,942	9,773,206	11,397,995	16,425,355	16,034,189
7	Bhojpur	11,387,076	14,653,327	15,871,917	20,841,869	22,915,205
8	Dhaokuli	18,613,404	27,274,350	27,278,137	34,965,953	38,834,195
9	Sunsari	276,878,088	316,881,756	335,033,134	388,140,603	448,816,450
10	Morang	3,613,080,920	3,688,748,140	3,688,288,932	3,678,301,661	5,709,365,112
11	Solukhumbu	37,629,236	6,121,227	14,528,747	26,524,362	19,633,583
12	Khotang	11,006,721	14,097,366	15,444,305	23,015,977	19,516,121
13	Udayapur	33,142,573	153,263,662	112,955,944	110,166,235	86,904,840
14	Okhaidhunga	8,565,387	10,352,142	12,472,868	18,174,494	17,216,283
15	Saptari	66,827,044	75,855,737	67,929,868	83,160,344	81,645,021
16	Siraha	150,291,445	191,274,331	193,929,936	202,131,203	284,697,329
Eastern Region Total		5,080,314,139	5,614,878,123	5,973,697,165	6,197,763,157	7,888,670,333
17	Dhanusa	806,719,288	816,114,440	859,874,991	923,925,324	1,033,701,612
18	Mahotari	85,289,669	87,232,868	82,475,852	85,332,410	110,041,102
19	Sarlahi	73,546,505	73,922,501	105,048,671	95,116,249	122,230,758
20	Sindhuli	12,111,457	21,379,482	25,831,518	26,597,099	38,999,207
21	Ramechhap	7,647,051	9,325,932	11,819,870	14,782,438	16,278,718
22	Dolekha	10,882,409	13,022,113	12,744,823	17,784,624	18,942,353
23	Sindhupatichok	640,567,325	1,419,089,551	1,410,069,866	1,236,517,698	1,370,169,273
24	Rasuwa	6,774,609	6,242,383	6,466,077	8,273,461	15,721,341
25	Dhading	12,724,163	17,691,938	21,235,493	31,171,536	32,562,417
26	Nuwakot	14,309,825	19,086,664	21,320,898	30,298,077	36,342,278
27	Katmandu	23,646,628,165	21,569,168,618	22,964,701,323	27,273,682,298	29,852,106,463
28	Lalitpur	819,545,914	846,508,057	1,015,123,975	1,105,314,395	1,681,644,412
29	Bhaktapur	81,400,061	169,513,510	229,727,094	272,587,428	348,975,939
30	Kavrepalanchowk	50,127,418	46,784,155	53,992,217	66,534,033	74,839,307
31	Makwanpur	459,919,420	503,694,156	505,658,965	652,816,679	663,833,070
32	Rautahat	166,584,610	174,842,950	117,443,129	126,887,411	142,544,165
33	Bara	247,068,974	361,104,784	455,476,854	420,056,160	335,426,135
34	Parasa	9,657,137,922	10,949,489,043	13,240,351,050	15,370,830,754	16,809,343,674
35	Chitawan	1,747,731,550	1,511,700,640	1,733,866,931	1,641,424,474	1,703,578,043
Central Region Total		38,546,714,335	38,615,893,786	42,873,429,597	49,399,902,548	54,407,276,267
36	Nawalparasi	73,225,986	69,466,447	105,532,155	118,243,538	118,807,952
37	Rupandehi	2,528,429,238	2,997,516,190	3,838,370,726	3,601,487,347	4,595,854,688
38	Kapilbasti	542,965,009	677,859,493	701,753,210	515,647,329	500,249,882
39	Arghakhachi	16,128,408	15,867,148	16,862,231	30,865,307	25,319,617
40	Palpa	27,309,136	35,832,176	37,173,160	49,555,013	49,765,290

Government of Nepal
Comparative District-wise Government Revenue

District Code	District Name	FY 2057/58(2000/2001)	FY 2058/59(2001/2002)	FY 2059/60(2002/2003)	FY 2060/61(2003/2004)	FY 2061/62(2004/2005)
41	Gulmi	17,743,285	21,977,612	29,521,620	33,323,301	32,971,698
42	Syandha	23,331,966	25,343,846	40,111,008	49,749,312	56,470,437
43	Tanahu	35,901,536	25,921,307	44,977,524	51,316,890	56,615,205
44	Gorakha	17,857,804	23,367,736	28,645,403	38,931,435	43,654,467
45	Manang	1,026,843	1,392,915	1,827,366	3,186,956	2,993,145
46	Lamjung	12,066,325	17,355,344	20,328,185	29,586,045	32,881,375
47	Kaski	531,535,435	550,300,401	514,115,495	595,800,545	617,764,938
48	Parbat	12,905,658	12,666,885	22,934,574	27,056,123	27,183,827
49	Baglung	22,829,109	27,882,043	38,379,940	45,953,644	53,574,192
50	Myagdi	10,833,075	13,697,404	16,743,382	22,125,934	26,921,170
51	Mustang	4,803,521	4,375,766	5,315,076	6,299,161	8,429,830
Western Region Total		3,878,891,734	4,520,822,714	5,462,591,036	5,219,127,881	6,249,457,711
52	Mugu	1,446,962	2,201,330	5,139,582	3,344,553	3,034,818
53	Dolpa	1,838,625	2,119,217	2,013,704	6,671,020	3,698,197
54	Humla	1,892,761	2,956,462	2,196,259	3,962,942	5,235,854
55	Jumla	3,766,655	5,107,554	4,397,497	6,139,504	10,611,240
56	Kailash	2,028,248	1,764,980	2,598,358	4,009,524	4,403,562
57	Rukum	5,432,371	7,702,273	8,774,738	14,776,718	15,651,957
58	Rolpa	11,110,232	10,998,904	12,251,213	15,694,889	15,782,336
59	Pyuthan	9,565,101	10,879,002	12,232,463	13,481,020	13,237,713
60	Dang	109,740,540	99,841,992	103,859,953	113,061,685	123,841,437
61	Salyan	7,700,574	7,263,887	12,027,410	13,240,329	15,726,911
62	Banke	664,743,671	855,272,824	928,763,694	1,022,400,251	1,008,157,292
63	Bardiya	27,718,955	25,897,102	35,394,372	46,194,207	31,276,274
64	Surkhet	24,719,996	32,210,806	31,787,926	34,845,035	41,559,468
65	Jajarkot	2,425,284	3,265,164	3,637,238	4,613,765	6,453,308
66	Dalekha	4,692,058	5,119,665	5,292,590	8,023,866	7,982,613
Mid-Western Region Total		878,822,023	1,072,601,163	1,170,366,996	1,310,459,308	1,306,652,979
67	Kailali	327,318,477	421,296,798	521,196,067	464,788,193	510,997,255
68	Doti	4,989,592	8,928,939	8,523,135	22,291,066	18,030,164
69	Achham	6,081,571	4,966,713	3,213,845	5,886,594	6,708,393
70	Bajura	2,245,931	2,276,731	2,755,655	4,591,794	4,362,003
71	Beahang	3,304,913	3,201,596	4,088,431	4,346,136	6,174,467
72	Darchhula	3,489,839	3,798,628	4,409,188	6,246,436	6,790,346
73	Baitadi	5,434,582	5,448,859	7,156,997	8,051,526	10,993,464
74	Dadeldhura	22,297,267	18,991,906	27,004,285	20,942,594	31,680,768
75	Kanchanpur	133,656,822	152,445,262	171,276,415	160,519,959	128,107,532
Far-Western Region Total		508,818,994	621,295,430	749,706,017	697,664,297	723,844,391
Grand Total		48,893,561,225	50,445,491,216	56,229,790,810	62,824,917,191	70,575,903,681

Government of Nepal
STATEMENT OF DISBURSED OUTSTANDING FOREIGN DEBT (DOD)

BALANCE AS AT 2062/03/31 (JULY 15, 2005)
Multiple Donors

S. N	Donor	Loan No	Currency	Disbursed		Principal Payment		Interest Payment		Outstanding (as at 15-07-05)	Exchange Rate	Equivalent Nepalese Currency		
				During 2061/62 (15 July 2004 to 15 July 2005)	Up to 2060/61 (15 July 2004)	During 2061/62 (15 July 2004 to 15 July 2005)	Up to 2060/61 (15 July 2004)	During 2061/62 (15 July 2004 to 15 July 2005)	Up to 2061/62 (15 July 2004 to 15 July 2005)					
45	JPY Total of Japan		USD	51,213,147,715.00	16,589,720,162.00	1,109,434,000.00	0.00	17,699,154,162.00	5,659,917,664.25	227,207,435.37	0.00	6,886,126,399.62	33,513,993,653.00	21,241,385,906.16
	KOREAN (NPL-1) KRW		USD	12,399,024,240.00	0.00	0.00	0.00	0.00	397,042,170.00	123,990,240.00	0.00	721,032,410.00	12,399,024,240.00	847,631,087.58
	KRW Total of Korea		USD	12,399,024,240.00	0.00	0.00	0.00	0.00	397,042,170.00	123,990,240.00	0.00	721,032,410.00	12,399,024,240.00	847,631,087.58
46	KUWAIT	67	USD	5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	1,841,395.67	0.00	0.00	0.00	5,000,000.00	1,841,395.67
47	KUWAIT	138	KUD	2,000,000.00	2,000,000.00	280,000.00	0.00	1,300,000.00	1,306,742.62	27,323,333.93	0.00	700,000.00	2,000,000.00	170,061,643.84
48	KUWAIT	284	KUD	2,874,882,820	2,874,882,820	91,660.00	0.00	2,462,412.82	726,248.95	14,444,000.00	0.00	740,693.04	42,470,000.00	100,207,608.90
49	KUWAIT	552	KUD	744,000,082	1,029,211,170	74,000.00	0.00	74,000.00	6,029.67	29,886,262	0.00	1,170,242,945	252,063,973.97	592,333,226.71
	KUWAIT Total of Kuwait		USD	10,904,993.99	6,390,752.82	445,660.00	0.00	6,336,412.82	83,624.02	3,946,000.00	0.00	2,067,681.17	9,067,333,226.71	3,023,333,226.71
50	NDF	37	EUR	5,094,326.43	5,094,326.43	254,216.32	0.00	355,902.85	392,801.96	47,316.67	0.00	4,728,423.58	85,680	405,178,616.57
51	NDF	76	EUR	5,751,247.55	5,751,247.55	115,024.95	0.00	230,043.91	404,472.21	43,517.63	0.00	5,291,197.65	85,680	473,111,426.32
52	NDF	129	EUR	5,351,543.79	5,351,543.79	0.00	0.00	0.00	289,499.33	40,509.55	0.00	340,008.87	5,351,543.79	85,680
53	NDF	223	EUR	1,688,650.59	1,688,650.59	0.00	0.00	0.00	82,491.41	12,782.57	0.00	95,273.97	1,688,650.59	85,680
54	NDF	265	SDR	0.00	0.00	0.00	0.00	0.00	59,300.00	36,000.00	0.00	0.00	102,634	144,700,469.06
	SDR Total of NDF		USD	17,875,768.36	389,241.27	216,711.48	0.00	585,952.75	1,227,564.80	170,126.40	0.00	1,397,691.21	17,289,816.61	1,481,564,299.31
55	OPEC	8	USD	4,150,000.00	4,150,000.00	0.00	0.00	4,150,000.00	301,406.52	0.00	0.00	0.00	4,150,000.00	301,406.52
56	OPEC	74	USD	1,693,670.04	1,693,670.04	0.00	0.00	1,693,670.04	55,312.25	0.00	0.00	0.00	1,693,670.04	55,312.25
57	OPEC	112	USD	5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	201,225.11	0.00	0.00	0.00	5,000,000.00	201,225.11
58	OPEC	166	USD	1,298,200.25	1,298,200.25	0.00	0.00	1,298,200.25	83,984.98	0.00	0.00	0.00	1,298,200.25	83,984.98
59	OPEC	255	USD	7,000,000.00	7,000,000.00	0.00	0.00	7,000,000.00	610,312.95	0.00	0.00	0.00	7,000,000.00	610,312.95
60	OPEC	256	USD	4,000,000.00	4,000,000.00	0.00	0.00	4,000,000.00	203,895.07	0.00	0.00	0.00	4,000,000.00	203,895.07
61	OPEC	414	USD	3,954,012.06	3,954,012.06	0.00	0.00	3,954,012.06	740,980.91	0.00	0.00	0.00	3,954,012.06	740,980.91
62	OPEC	468	USD	1,452,369.32	1,354,140.00	98,229.32	0.00	1,452,369.32	174,317.01	2,244.27	0.00	176,561.28	1,452,369.32	176,561.28
63	OPEC	481	USD	4,524,445.90	4,524,445.90	0.00	0.00	4,524,445.90	791,957.44	0.00	0.00	0.00	4,524,445.90	791,957.44
64	OPEC	647	USD	7,506,168.74	8,016,848.20	708,320.00	0.00	3,541,600.00	804,448.34	135,021.82	0.00	939,470.16	4,475,248.20	70,940
65	OPEC	698	USD	9,575,604.33	1,765,480.00	781,000.00	0.00	2,546,430.00	988,456.26	238,576.10	0.00	1,217,032.36	7,029,114.33	70,940
66	OPEC	838	USD	1,924,958.28	2,549,595.76	0.00	0.00	0.00	27,588.58	38,558.58	0.00	0.00	4,474,544.04	70,940
	USD Total of OPEC		USD	32,079,426.92	3,060,265.22	1,587,549.32	0.00	39,160,787.97	4,540,000.19	404,400.77	0.00	5,383,265.96	15,977,906.57	1,133,543,632.08
67	RUSSIA	1	RUB	3,000,000.00	3,000,000.00	0.00	0.00	2,298,145.00	638,667.75	0.00	0.00	701,855.00	1,841,137.71	1,841,137.71
68	SAUDI	216	SAR	45,399,830.75	0.00	0.00	0.00	2,298,145.00	638,667.75	0.00	0.00	638,667.75	701,855.00	1,841,137.71
69	SAUDI	258	SAR	35,423,099.81	151,359.15	916,000.00	0.00	41,270,000.00	6,865,140.55	96,336.62	0.00	6,961,477.17	4,129,630.75	18,760
70	SAUDI	343	SAR	96,069,461.75	4,566,433.83	9,083,200.00	0.00	35,574,366.96	3,648,179.13	857.70	0.00	3,649,036.83	55,221,895.58	18,760
	SAR Total of Saudi		USD	176,892,302.31	181,612,095.29	100,387,600.00	0.00	122,260,366.96	16,939,314.07	1,806,006.93	0.00	20,356,820.39	59,351,726.33	1,113,438,356.95
71	UNCDF	C-01	USD	493,382.00	493,382.00	0.00	0.00	493,382.00	0.00	0.00	0.00	0.00	493,382.00	0.00
	TOTAL of UNCDF		USD	493,382.00	493,382.00	0.00	0.00	493,382.00	0.00	0.00	0.00	0.00	493,382.00	0.00
72	USA	H-004	NFR	7,560,137.50	19,073,635.16	130,430.99	0.00	7,560,137.50	1,448,373.97	469.12	0.00	1,448,863.09	0.00	0.00
73	NPR	H-006	NPR	19,073,635.16	17,822,811.60	16,878,173.44	0.00	16,448,173.44	16,878,173.44	45,143.30	0.00	16,919,507.52	625,361.74	625,361.74
	NPR Total of USA		USD	26,653,672.68	25,272,518.11	7,657,923.83	0.00	26,026,310.94	18,245,353.13	45,632.42	0.00	18,964,370.61	625,361.74	625,361.74
74	USA	H-003	USD	150,109.37	142,884.26	5,013.90	0.00	147,597.76	31,183.71	47.00	0.00	31,230.71	2,311.61	178,173.61
	USA Total of USA		USD	150,109.37	142,884.26	5,013.90	0.00	147,597.76	31,183.71	47.00	0.00	31,230.71	2,311.61	178,173.61
	Multiple Donor Total		USD	150,109.37	142,884.26	5,013.90	0.00	147,597.76	31,183.71	47.00	0.00	31,230.71	2,311.61	178,173.61
	TOTAL OF ADB		USD											
	TOTAL OF IDA		USD											
	GRAND TOTAL		USD	219,641,902,055.71	84,573,532,952.87	99,570,317,941.72		219,641,902,055.71	27,857,723,817.63	191,784,178,238.18		219,641,902,055.71	27,857,723,817.63	191,784,178,238.18

Bi-lateral
Multi-lateral

Government of Nepal
STATEMENT OF DISBURSED OUTSTANDING FOREIGN DEBT (DOD)

BALANCE AS AT 2062/03/31 (15 JULY 2005)
International Development Association (IDA)

S.N.	Donor	Loan No.	Currency	Disbursed Upto 2060/61 (15 July 2004)	Disbursed During 2061/62 (16 July 2004 to 15 July 2005)	Principal Payment			Interest Payment			Outstanding (as at 15-07-05)	Exchange Rate	Equivalent Nepalese Currency
						Up to 2060/61 (15 July 2004)	During 2061/62 (16 July 2004 to 15 July 2005)	Adj.	Up to 2061/62 (15 July 2005)	During 2061/62 (16 July 2004 to 15 July 2005)	Up to 2061/62 (15 July 2005)			
46	IDA	1588	SDR	19,460,484.19	0.00	1,848,738.00	0.00	2,237,947.00	2,069,598.98	137,731.18	2,207,330.18	17,222,537.19	102.634	1,767,617,881.96
47	IDA	1696	SDR	4,471,536.98	0.00	357,696.00	44,712.00	402,408.00	577,443.61	30,599.80	608,043.41	4,069,128.98	102.634	417,630,983.73
48	IDA	1715	SDR	12,497,770.85	0.00	999,792.00	124,974.00	1,124,766.00	1,361,080.04	86,792.30	1,447,872.34	11,373,004.85	102.634	1,167,265,979.77
49	IDA	1727	SDR	4,019,950.52	0.00	321,584.00	40,198.00	361,782.00	583,087.32	27,508.54	589,595.86	3,696,168.52	102.634	375,452,467.88
50	IDA	1769	SDR	40,900,000.00	0.00	3,067,500.00	409,000.00	3,476,500.00	5,333,102.58	295,279.66	5,628,382.24	37,423,500.00	102.634	3,840,923,499.00
51	IDA	1814	SDR	28,351,768.73	0.00	1,984,998.00	283,514.00	2,268,512.00	2,699,587.92	195,041.62	2,898,629.54	26,083,656.73	102.634	2,677,070,024.83
52	IDA	1902	SDR	10,478,183.03	0.00	1,362,153.00	209,562.00	1,571,715.00	977,971.15	69,019.25	1,048,990.40	8,906,468.03	102.634	914,105,438.79
53	IDA	1922	SDR	8,790,715.43	0.00	1,054,884.00	175,814.00	1,230,698.00	766,872.65	58,040.08	824,912.73	7,150,017.43	102.634	7,079,914,828.91
54	IDA	1924	SDR	29,900,000.00	0.00	3,568,000.00	598,000.00	4,166,000.00	2,451,210.13	197,424.23	2,648,634.36	25,714,000.00	102.634	2,639,130,676.00
55	IDA	1988	SDR	15,886,241.31	0.00	6,489,656.11	657,647.00	7,147,303.11	1,694,892.78	113,240.11	1,808,132.87	13,821,035.31	102.634	1,418,508,136.01
56	IDA	2028	SDR	8,783,424.77	0.00	878,962.00	129,614.00	1,008,576.00	535,078.24	43,117.08	571,695.32	5,703,188.11	102.634	585,341,008.48
57	IDA	2044	SDR	46,200,000.00	0.00	4,620,000.00	924,000.00	5,544,000.00	4,722,610.17	295,517.25	5,018,127.70	40,656,000.00	102.634	3,972,687,904.00
58	IDA	2046	SDR	16,077,550.15	0.00	1,607,670.00	321,550.00	1,929,220.00	1,185,829.33	102,830.01	1,289,659.34	14,148,250.15	102.634	1,452,087,905.90
59	IDA	2047	SDR	36,537,780.00	0.00	2,923,016.00	730,754.00	3,653,770.00	2,349,096.39	239,127.16	2,588,163.55	32,884,010.00	102.634	3,375,017,482.32
60	IDA	2144	SDR	10,800,188.37	0.00	648,006.00	216,002.00	864,008.00	641,341.06	72,276.72	713,617.78	9,936,180.37	102.634	1,019,789,938.09
61	IDA	2239	SDR	39,909,303.52	0.00	1,995,465.00	798,166.00	2,793,631.00	2,335,138.52	280,510.25	2,615,648.77	37,115,652.52	102.634	3,809,327,880.74
62	IDA	2347	SDR	21,221,230.53	0.00	848,848.00	424,424.00	1,273,272.00	1,248,820.62	145,175.32	1,391,995.94	19,947,968.53	102.634	2,047,338,775.77
63	IDA	2357	SDR	32,708,369.52	0.00	1,308,332.00	654,166.00	1,962,498.00	1,926,693.74	235,626.20	2,162,319.94	30,745,871.52	102.634	3,155,671,777.58
64	IDA	2364	SDR	16,177,211.76	0.00	485,313.00	323,542.00	808,855.00	1,070,556.09	11,867.95	1,192,424.04	15,368,356.76	102.634	1,577,319,927.71
65	IDA	2430	SDR	12,724,420.91	0.00	1,272,420.91	254,484.00	3,817,260.00	430,146.31	93,256.04	523,402.35	12,342,694.91	102.634	1,266,780,149.39
66	IDA	2560	SDR	35,016,825.92	0.00	3,501,682.92	700,336.00	4,202,018.92	1,707,137.55	281,367.19	1,988,504.74	33,966,321.92	102.634	3,486,089,483.94
67	IDA	2578	SDR	17,786,061.29	0.00	1,778,606.12	355,720.00	3,557,200.00	642,828.64	137,111.00	779,939.64	17,430,341.29	102.634	1,788,945,647.98
68	IDA	2600	SDR	11,552,537.70	0.00	1,155,537.70	0.00	0.00	292,822.89	86,988.66	379,791.55	11,552,537.70	102.634	1,185,666,154.30
69	IDA	2977	SDR	13,387,687.55	0.00	1,387,687.55	0.00	0.00	359,777.03	102,192.15	461,969.18	13,387,687.55	102.634	1,374,031,924.01
70	IDA	3008	SDR	14,146,190.49	0.00	1,414,619.49	0.00	0.00	478,339.98	105,701.85	584,041.83	14,146,190.49	102.634	1,451,880,114.75
71	IDA	3009	SDR	50,638,606.40	0.00	927,585.17	51,566,191.57	0.00	1,122,231.00	390,972.38	1,513,203.53	51,566,191.57	102.634	5,282,444,605.60
72	IDA	3185	SDR	8,930,414.36	0.00	69,585.64	9,000,000.00	0.00	105,788.36	66,387.72	172,176.08	9,000,000.00	102.634	923,705,000.00
73	IDA	3215	SDR	3,572,571.64	0.00	3,572,571.64	0.00	0.00	58,444.91	26,580.13	85,025.04	3,572,571.64	102.634	366,667,317.70
74	IDA	3293	SDR	20,177,069.16	5,820,986.32	25,922,756.68	0.00	0.00	330,007.17	234,206.32	564,213.49	25,922,756.68	102.634	2,680,554,156.42
75	IDA	3351	SDR	2,101,750.00	4,631,263.03	7,348,332.73	0.00	0.00	49,848.36	91,779.43	141,627.79	7,348,332.73	102.634	754,188,781.41
76	IDA	3727	SDR	3,442,004.75	3,003,952.74	6,445,957.49	0.00	0.00	34,667.03	66,265.54	100,932.57	6,445,957.49	102.634	661,574,401.03
77	IDA	3766	SDR	205,404.89	205,404.89	0.00	0.00	0.00	0.00	288,850.45	288,850.45	205,404.89	102.634	21,081,526.48
78	IDA	3808	SDR	559,570.13	705,313.45	1,264,883.58	0.00	0.00	12,733.84	18,818.83	31,552.67	1,284,883.58	102.634	129,820,061.35
79	IDA	3830	SDR	51,000,000.00	0.00	0.00	0.00	0.00	140,250.00	384,277.84	524,527.84	51,000,000.00	102.634	5,234,334,000.00
80	IDA	3864	SDR	0.00	31,944,983.26	31,944,983.26	0.00	0.00	0.00	118,200.03	118,200.03	31,944,983.26	102.634	3,278,841,411.91
81	IDA	3911	SDR	0.00	861,280.78	861,280.78	0.00	0.00	0.00	30,080.54	30,080.54	861,280.78	102.634	88,396,682.60
82	IDA	3956	SDR	0.00	3,742,514.97	3,742,514.97	0.00	0.00	0.00	90,990.05	90,990.05	3,742,514.97	102.634	384,109,281.43
83	IDA	3980	SDR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.634	0.00
84	IDA	3980	SDR	0.00	0.00	0.00	0.00	0.00	0.00	9,190.42	9,190.42	0.00	102.634	879,492,335,414.16
Grand Total														
880,751,496.13 51,912,870.46 932,664,366.59 60,651,363.00 15,092,110.00 (160) 75,743,313.00 71,913,322.20 6,912,119.78 78,825,441.98 856,921,053.59 879,730,117,941.72														

Government of Nepal
Summary of Financial Statement of Internal Loan
Fiscal Year 2061/62 (2004/05)

S. N.	Type of Loan	Budget Head	Loan Balance up to 2060/61	New Loan Issue 2061/62	Adjustment	Total Loan	Amount Paid During 2061/62			Total Expenditure	Loan Balance Upto 2061/62
							Interest	Principal	Commission		
1	Rastriya Bachat Patra	83/01/101	9,029,844,000.00	216,915,000.00		9,246,759,000.00	795,511,357.14	2,670,000,000.00	-	3,465,511,357.14	6,578,758,000.00
2	Negaric Bachat Patra	83/01/101	1,178,879,000.00	250,000,000.00		1,428,879,000.00	90,593,630.00	-	-	90,593,630.00	1,428,879,000.00
	Sub. Total of 83/01/101		10,208,723,000.00	466,915,000.00		10,675,638,000.00	886,104,987.14	2,670,000,000.00	-	3,556,104,987.14	8,005,638,000.00
3	Development Bond	83/01/102	17,549,214,370.89	3,000,000,000.00		20,549,214,370.89	1,040,656,523.38	550,000,000.00	-	1,590,656,523.38	19,998,214,370.89
	Sub. Total of 83/01/102		17,549,214,370.89	3,000,000,000.00		20,549,214,370.89	1,040,656,523.38	550,000,000.00	-	1,590,656,523.38	19,998,214,370.89
4	Special Loan	83/01/104	4,223,868,573.26	94,197,747.00	(555,223,815.59)	3,762,842,504.67	142,969,590.00	308,802,693.10	-	451,772,283.10	3,454,039,811.57
	Sub. Total of 83/01/104		4,223,868,573.26	94,197,747.00	(555,223,815.59)	3,762,842,504.67	142,969,590.00	308,802,693.10	-	451,772,283.10	3,454,039,811.57
5	Treasury Bills (364 days)Dis. base	83/01/108	25,441,100,000.00	3,041,200,000.00	(21,644,695.57)	28,460,655,304.43	926,434,803.82	3,121,355,304.43	-	4,047,790,108.25	25,339,300,000.00
6	Treasury Bills (91 days)	83/01/108	7,620,000,000.00	-	-	7,620,000,000.00	133,534,892.50	-	-	133,534,892.50	7,620,000,000.00
7	Treasury Bills (364 days)Int. base	83/01/108	16,368,598,854.56	-	555,142,150.99	16,923,741,005.55	858,578,277.26	929,967,133.17	-	1,788,545,410.43	15,983,773,872.38
8	Treasury Bills (182 days)	83/01/108	-	300,000,000.00	-	300,000,000.00	3,893,270.00	-	-	3,893,270.00	300,000,000.00
9	Treasury Bills (182 days)	83/01/108	-	2,130,000,000.00	-	2,130,000,000.00	16,945,780.00	-	-	16,945,780.00	2,130,000,000.00
	Sub. Total of 83/01/108		49,428,698,854.56	5,471,200,000.00	533,497,455.42	55,431,396,309.98	1,939,387,023.58	4,051,322,437.60	-	5,990,709,461.18	51,383,073,872.38
	Total Outstanding Loan Without IMF		81,411,504,798.71	9,032,312,747.00	(21,726,360.17)	90,422,091,185.54	4,009,118,124.10	7,580,125,130.70	-	11,589,243,254.80	82,841,966,054.84
10	IMF Loan		4,722,320,536.14	-	-	4,722,320,536.14	-	-	-	-	4,722,320,536.14
11	Commission	83/01/106	0.00	0.00	0.00	0.00	0.00	0.00	43,791,259.57	43,791,259.57	-
12	Interest of Over Draft 2061/062		0.00	0.00	0.00	0.00	18,390,179.65	0.00	0.00	18,390,179.65	-
	Grand Total of Outstanding Loan		86,133,825,334.85	9,032,312,747.00	(21,726,360.17)	95,144,411,721.68	4,027,508,303.75	7,580,125,130.70	43,791,259.57	11,651,424,694.02	87,564,286,590.98

Government of Nepal
FINANCIAL STATEMENT OF INTERNAL LOAN
FISCAL YEAR 2061/62 (2004/05)

S.N.	Type of Loan		Date of Issue	Date of Payment	Loan Balance Upto 2060/61	New loan Issue 2061/62	Adjustment	Total Loan	Interest Rate	Amount Paid During 2061/62		Total Expenditure	Loan Balance Upto 2061/62	
	Name of Loan	Loan Code								Interest	Principal			Commission
	IMF LOAN													
1	Nepal Rastra Bank	IMF LOAN	2048/06/24	2053/06/23	247,084,988.76	0.00	0.00	247,084,988.76	0.00%	0.00	0.00	0.00	247,084,988.76	
2	Nepal Rastra Bank	IMF LOAN	2049/02/22	2054/02/21	403,430,688.50	0.00	0.00	403,430,688.50	0.00%	0.00	0.00	0.00	403,430,688.50	
3	Nepal Rastra Bank	IMF LOAN	2052/02/16	2057/02/16	400,147,844.27	0.00	0.00	400,147,844.27	0.00%	0.00	0.00	0.00	400,147,844.27	
4	Nepal Rastra Bank	IMF LOAN	2052/03/16	2057/03/16	47,537,958.41	0.00	0.00	47,537,958.41	0.00%	0.00	0.00	0.00	47,537,958.41	
5	Nepal Rastra Bank	IMF LOAN	2052/03/16	2057/03/16	56,146,276.37	0.00	0.00	56,146,276.37	0.00%	0.00	0.00	0.00	56,146,276.37	
6	Nepal Rastra Bank	IMF LOAN	2054/08/17	2059/08/17	214,946,219.58	0.00	0.00	214,946,219.58	0.00%	0.00	0.00	0.00	214,946,219.58	
7	Nepal Rastra Bank	IMF LOAN	2055/04/26	2060/04/26	552,235,533.11	0.00	0.00	552,235,533.11	0.00%	0.00	0.00	0.00	552,235,533.11	
8	Nepal Rastra Bank	IMF LOAN	2055/04/26	2060/04/26	511,626,557.21	0.00	0.00	511,626,557.21	0.00%	0.00	0.00	0.00	511,626,557.21	
9	Nepal Rastra Bank	IMF LOAN	2055/10/26	2060/10/26	411,949,524.44	0.00	0.00	411,949,524.44	0.00%	0.00	0.00	0.00	411,949,524.44	
10	Nepal Rastra Bank	IMF LOAN	2056/03/16	2061/03/16	455,387,298.51	0.00	0.00	455,387,298.51	0.00%	0.00	0.00	0.00	455,387,298.51	
11	Nepal Rastra Bank	IMF LOAN	2056/02/19	2061/02/19	238,110,220.79	0.00	0.00	238,110,220.79	0.00%	0.00	0.00	0.00	238,110,220.79	
12	Nepal Rastra Bank	IMF LOAN	2059/02/23	2064/02/23	283,608,843.19	0.00	0.00	283,608,843.19	0.00%	0.00	0.00	0.00	283,608,843.19	
13	Nepal Rastra Bank	IMF LOAN	2060/07/02	2065/07/02	347,505,115.77	0.00	0.00	347,505,115.77	0.00%	0.00	0.00	0.00	347,505,115.77	
14	Nepal Rastra Bank	IMF LOAN	2060/12/13	2065/12/13	550,603,687.23	0.00	0.00	550,603,687.23	0.00%	0.00	0.00	0.00	550,603,687.23	
	Nepal Rastra Bank (IMF LOAN) Total													
	Total of Development Bond													
	Total of Rastya Bachhat Patra and Nagarik Bachhat Patra													
	Total of Special Loan and Promissory Note													
	Total of Treasury Bill													
	Commission For Debt Balance 2061/62													
	Interest of Over Draft 2061/62													
	Grand Total of Outstanding Internal Loan													
					17,549,214,370.89	3,000,000,000.00	0.00	20,549,214,370.89	0.00%	1,040,658,523.38	550,000,000.00	0.00	1,590,658,523.38	19,999,214,370.89
					10,209,723,000.00	486,915,000.00	0.00	10,696,638,000.00	0.00%	888,104,987.14	2,870,000,000.00	0.00	3,556,104,987.14	8,005,633,000.00
					4,225,689,573.28	94,197,747.00	-555,225,815.59	3,762,842,804.87	0.00%	142,869,590.00	308,802,893.10	0.00	451,772,283.10	3,454,039,811.57
					49,429,698,854.96	5,471,200,000.00	533,487,465.42	55,434,386,309.88	0.00%	1,939,387,023.58	4,951,322,437.80	0.00	5,990,709,461.18	51,383,073,872.38
					0.00	0.00	0.00	0.00	0.00%	0.00	0.00	43,791,259.57	43,791,259.57	0.00
					0.00	0.00	0.00	0.00	0.00%	18,390,178.65	0.00	0.00	18,390,178.65	0.00
					86,133,825,334.85	9,032,312,747.00	-21,726,360.17	93,441,411,721.88	0.00%	4,027,508,303.75	7,580,125,130.70	43,791,259.57	11,651,424,684.02	87,564,286,590.98

Government of Nepal
FINANCIAL STATEMENT OF INTERNAL LOAN
FISCAL YEAR 2061/62 (2004/05)

S.N.	Type of Loan		Date of Issue	Date of Payment	Loan Balance Upto 2060/61	New loan issue 2061/62	Adjustment	Total Loan	Interest Rate	Amount Paid During 2061/62		Total Expenditure	Loan Balance Upto 2061/62						
	Name of Loan	Loan Code								Interest	Principal			Commission					
Special Loan																			
1	Special Loan	2061/Ga	2061/10/01	2061/11/01	123,755,000.00	0.00	0.00	123,755,000.00	5.00%	6,187,750.00	123,755,000.00	0.00	123,942,750.00	0.00					
2	Special Loan	2061*	2061/11/25	2061/11/25	555,223,815.59	0.00	-555,223,815.59	0.00	0.00%	0.00	0.00	0.00	0.00	0.00					
3	Special Loan	2061/Ka	2061/12/09	2061/12/09	185,047,693.10	0.00	0.00	185,047,693.10	0.00%	0.00	185,047,693.10	0.00	185,047,693.10	0.00					
4	Special Loan	2061/Kha	2061/03/26	2061/03/26	787,000,000.00	0.00	0.00	787,000,000.00	1.00%	7,870,000.00	0.00	0.00	7,870,000.00	787,000,000.00					
5	Special Loan (Duty)	2063	2061/10/01	2063/10/01	192,699,357.49	0.00	0.00	192,699,357.49	5.00%	0.00	0.00	0.00	0.00	192,699,357.49					
6	Special Loan (Duty)	2063/Ka	2061/12/01	2063/12/01	127,177,860.83	0.00	0.00	127,177,860.83	5.00%	0.00	0.00	0.00	0.00	127,177,860.83					
7	Special Loan (Duty)	2064	2059/03/01	2064/03/01	110,560,222.29	0.00	0.00	110,560,222.29	5.00%	0.00	0.00	0.00	0.00	110,560,222.29					
8	Special Loan	2064/Kha	2058/11/24	2064/11/24	1,473,498,000.00	0.00	0.00	1,473,498,000.00	8.00%	117,879,840.00	0.00	0.00	117,879,840.00	1,473,498,000.00					
9	Special Loan (Duty)	2064/Ka	2058/12/01	2064/12/01	204,769,925.13	0.00	0.00	204,769,925.13	5.00%	0.00	0.00	0.00	0.00	204,769,925.13					
10	Special Loan (Duty)	2065	2060/03/01	2065/03/01	101,543,434.11	0.00	0.00	101,543,434.11	5.00%	0.00	0.00	0.00	0.00	101,543,434.11					
11	Special Loan (Duty)	2065/Ka	2060/09/01	2065/09/01	91,758,966.14	0.00	0.00	91,758,966.14	5.00%	0.00	0.00	0.00	0.00	91,758,966.14					
12	Special Loan (Duty)	2065/Kha	2060/10/01	2065/10/01	66,901,342.58	0.00	0.00	66,901,342.58	5.00%	0.00	0.00	0.00	0.00	66,901,342.58					
13	Special Loan (Duty)	2066	2061/01/01	2066/01/01	46,332,936.00	0.00	0.00	46,332,936.00	5.00%	0.00	0.00	0.00	0.00	46,332,936.00					
14	Special Loan (Duty)	2066/Ka	2061/04/01	2066/04/01	0.00	16,072,515.00	0.00	16,072,515.00	5.00%	0.00	0.00	0.00	0.00	16,072,515.00					
15	Special Loan (Duty)	2066/Kha	2061/05/01	2066/05/01	0.00	7,908,054.00	0.00	7,908,054.00	5.00%	0.00	0.00	0.00	0.00	7,908,054.00					
16	Special Loan (Duty)	2066/Ga	2061/05/01	2066/05/01	0.00	8,764,814.00	0.00	8,764,814.00	5.00%	0.00	0.00	0.00	0.00	8,764,814.00					
17	Special Loan (Duty)	2066/Gha	2061/09/01	2066/09/01	0.00	5,308,293.00	0.00	5,308,293.00	5.00%	0.00	0.00	0.00	0.00	5,308,293.00					
18	Special Loan (Duty)	2066/Na	2061/10/01	2066/10/01	0.00	1,496,179.00	0.00	1,496,179.00	5.00%	0.00	0.00	0.00	0.00	1,496,179.00					
19	Special Loan (Duty)	2066/Cha	2061/12/01	2066/12/01	0.00	23,993,075.00	0.00	23,993,075.00	5.00%	0.00	0.00	0.00	0.00	23,993,075.00					
20	Special Loan (Duty)	2067	2062/01/01	2067/01/01	0.00	24,786,686.00	0.00	24,786,686.00	5.00%	0.00	0.00	0.00	0.00	24,786,686.00					
21	Special Loan (Duty)	2067/Ka	2062/01/01	2067/02/01	0.00	5,868,131.00	0.00	5,868,131.00	5.00%	0.00	0.00	0.00	0.00	5,868,131.00					
22	Special Loan (RBB Building)	2069	2059/09/08	2069/08/08	157,600,000.00	0.00	0.00	157,600,000.00	7.00%	11,032,000.00	0.00	0.00	11,032,000.00	157,600,000.00					
										Sub-total									
										4,223,869,573.25		84,187,747.00		-555,223,815.59	3,762,842,504.87	142,869,590.00	308,802,883.10	451,772,283.10	3,454,038,811.57

Note: *The Loan amount of that instrument converted into 364 days interest based Treasury Bill.

Government of Nepal
FINANCIAL STATEMENT OF INTERNAL LOAN
FISCAL YEAR 2061/62 (2004/05)

S.N.	Type of Loan		Date of Issue	Date of Payment	Loan Balance Upto 2060/61	New loan Issue 2061/62	Adjustment	Total Loan	Interest Rate	Amount Paid During 2061/62		Total Expenditure	Loan Balance Upto 2061/62
	Name of Loan	Loan Code								Interest	Principal		
Development Bond													
1	Development Bond	2060 Ga	2060/10/10	2061/10/10	550,000,000.00	0.00	0.00	550,000,000.00	6.00%	33,000,000.00	550,000,000.00	583,000,000.00	0.00
2	Development Bond	2062	2060/12/14	2062/12/13	1,250,000,000.00	0.00	0.00	1,250,000,000.00	6.00%	75,000,000.00	0.00	75,000,000.00	1,250,000,000.00
3	Development Bond	2063 ka	2059/01/25	2063/01/25	1,540,000,000.00	0.00	0.00	1,540,000,000.00	6.00%	92,400,000.00	0.00	92,400,000.00	1,540,000,000.00
4	Development Bond	2063	2058/09/25	2063/09/25	1,062,093,000.00	0.00	0.00	1,062,093,000.00	8.00%	86,567,440.00	0.00	86,567,440.00	1,062,093,000.00
5	Development Bond	2063 Kha	2060/11/25	2063/11/25	1,000,000,000.00	0.00	0.00	1,000,000,000.00	6.50%	65,000,000.00	0.00	65,000,000.00	1,000,000,000.00
6	Development Bond	2064 Na	2081/02/30	2064/02/30	700,000,000.00	0.00	0.00	700,000,000.00	5.00%	35,000,000.00	0.00	35,000,000.00	700,000,000.00
7	Development Bond	2064 Ga	2059/03/20	2064/03/20	1,500,000,000.00	0.00	0.00	1,500,000,000.00	6.00%	90,000,000.00	0.00	90,000,000.00	1,500,000,000.00
8	Development Bond	2064Gha	2059/06/21	2064/06/21	2,000,000,000.00	0.00	0.00	2,000,000,000.00	6.00%	120,000,000.00	0.00	120,000,000.00	2,000,000,000.00
9	Development Bond	2064csi	2044/08/08	2064/08/08	2,000,000.00	0.00	0.00	2,000,000.00	0.00%	0.00	0.00	0.00	2,000,000.00
10	Development Bond	2064ka	2044/08/08	2064/08/08	288,525.00	0.00	0.00	288,525.00	0.00%	0.00	0.00	0.00	288,525.00
11	Development Bond	2064kha	2044/08/08	2064/08/08	1,508,400,000.00	0.00	0.00	1,508,400,000.00	3.00%	45,282,000.00	0.00	45,282,000.00	1,508,400,000.00
12	Development Bond	2065csi	2045/10/10	2065/10/10	6,932,845.89	0.00	0.00	6,932,845.89	0.00%	0.00	0.00	0.00	6,932,845.89
13	Development Bond	2067	2062/02/19	2067/02/19	0.00	500,000,000.00	0.00	500,000,000.00	5.50%	0.00	0.00	0.00	500,000,000.00
14	Development Bond	2067 Ka	2062/02/26	2067/02/26	0.00	1,000,000,000.00	0.00	1,000,000,000.00	5.50%	0.00	0.00	0.00	1,000,000,000.00
15	Development Bond	2067 Kha	2062/03/13	2067/03/13	0.00	750,000,000.00	0.00	750,000,000.00	5.50%	0.00	0.00	0.00	750,000,000.00
16	Development Bond	2067 Ga	2062/03/19	2067/03/19	0.00	750,000,000.00	0.00	750,000,000.00	5.50%	0.00	0.00	0.00	750,000,000.00
17	Development Bond	2070	2060/03/20	2070/03/20	4,408,500,000.00	0.00	0.00	4,408,500,000.00	6.75%	297,573,750.00	0.00	297,573,750.00	4,408,500,000.00
18	Development Bond	2071	2061/03/24	2071/03/24	2,000,000,000.00	0.00	0.00	2,000,000,000.00	5.00%	100,833,333.38	0.00	100,833,333.38	2,000,000,000.00
Total of Development Bond										1,040,656,523.38	550,000,000.00	1,690,656,523.38	19,899,214,370.89

Government of Nepal
FINANCIAL STATEMENT OF INTERNAL LOAN
FISCAL YEAR 2061/62 (2004/05)

S.No.	Name of Loan	Type of Loan	Loan Code	Date of Issue	Date of Payment	Loan Balance Upto 2060/61	New loan issue 2061/62	Adjustment	Total Loan	Interest Rate	Amount Paid During 2061/62		Total Expenditure	Loan Balance Upto 2061/62
											Interest	Principal		
Rastriya Bachat Patra														
1	Rastriya Bachat Patra	2061		2047/11/21	2061/11/21	470,000,000.00	0.00	0.00	470,000,000.00	13.00%	61,100,000.00	470,000,000.00	0.00	531,100,000.00
2	Rastriya Bachat Patra	2062 Ka		2057/01/13	2062/01/13	700,000,000.00	0.00	0.00	700,000,000.00	8.50%	59,500,000.00	700,000,000.00	0.00	759,500,000.00
3	Rastriya Bachat Patra	2062 Kha		2057/02/31	2062/02/31	700,000,000.00	0.00	0.00	700,000,000.00	8.50%	56,500,000.00	700,000,000.00	0.00	756,500,000.00
4	Rastriya Bachat Patra	2062 Ga		2057/03/23	2062/03/23	800,000,000.00	0.00	0.00	800,000,000.00	8.50%	66,000,000.00	800,000,000.00	0.00	866,000,000.00
5	Rastriya Bachat Patra	2062 Gha		2057/09/28	2062/09/28	1,000,000,000.00	0.00	0.00	1,000,000,000.00	8.50%	85,000,000.00	800,000,000.00	0.00	85,000,000.00
6	Rastriya Bachat Patra	2062		2048/10/28	2062/10/28	387,500,000.00	0.00	0.00	387,500,000.00	13.00%	50,375,000.00	0.00	0.00	50,375,000.00
7	Rastriya Bachat Patra	2062 Na		2057/12/29	2062/12/29	1,100,000,000.00	0.00	0.00	1,100,000,000.00	8.00%	99,000,000.00	0.00	0.00	99,000,000.00
8	Rastriya Bachat Patra	2063		2049/02/16	2063/02/16	212,500,000.00	0.00	0.00	212,500,000.00	13.00%	27,625,000.00	0.00	0.00	27,625,000.00
9	Rastriya Bachat Patra	2064		2056/03/02	2064/03/02	750,000,000.00	0.00	0.00	750,000,000.00	8.50%	63,750,000.00	0.00	0.00	63,750,000.00
10	Rastriya Bachat Patra	2064 ka		2056/03/24	2064/03/24	1,110,000,000.00	0.00	0.00	1,110,000,000.00	8.50%	94,350,000.00	0.00	0.00	94,350,000.00
11	Rastriya Bachat Patra	2064 Kha		2059/03/24	2064/03/24	499,844,000.00	0.00	0.00	499,844,000.00	8.00%	39,987,520.00	0.00	0.00	39,987,520.00
12	Rastriya Bachat Patra	2065		2060/03/17	2065/03/17	400,000,000.00	0.00	0.00	400,000,000.00	7.00%	28,000,000.00	0.00	0.00	28,000,000.00
13	Rastriya Bachat Patra	2065 Ka		2060/12/23	2065/12/23	400,000,000.00	0.00	0.00	400,000,000.00	6.50%	26,000,000.00	0.00	0.00	26,000,000.00
14	Rastriya Bachat Patra	2066		2061/03/27	2066/03/27	500,000,000.00	0.00	0.00	500,000,000.00	6.50%	32,665,372.19	0.00	0.00	32,665,372.19
15	Rastriya Bachat Patra	2066 Ka		2061/12/15	2066/12/15	0.00	216,915,000.00	0.00	216,915,000.00	6.50%	638,464.95	0.00	0.00	638,464.95
				Sub-total		9,029,844,000.00	216,915,000.00		9,246,759,000.00		785,511,387.14	2,670,000,000.00	0.00	3,465,511,387.14
Nagarik Bachat Patra														
1	Nagarik Bachat Patra	2063		2058/09/20	2063/09/20	417,907,000.00	0.00	0.00	417,907,000.00	8.00%	33,432,560.00	0.00	0.00	33,432,560.00
2	Nagarik Bachat Patra	2063 Ka		2058/12/30	2063/12/30	210,156,000.00	0.00	0.00	210,156,000.00	8.00%	16,812,460.00	0.00	0.00	16,812,460.00
3	Nagarik Bachat Patra	2064		2059/09/19	2064/09/19	303,036,000.00	0.00	0.00	303,036,000.00	8.00%	24,243,020.00	0.00	0.00	24,243,020.00
4	Nagarik Bachat Patra	2065		2060/05/22	2065/05/22	72,988,000.00	0.00	0.00	72,988,000.00	6.50%	4,744,870.00	0.00	0.00	4,744,870.00
5	Nagarik Bachat Patra	2065 ka		2060/08/22	2065/08/22	174,780,000.00	0.00	0.00	174,780,000.00	6.50%	11,360,700.00	0.00	0.00	11,360,700.00
6	Nagarik Bachat Patra	2067		2062/03/05	2067/03/05	0.00	250,000,000.00	0.00	250,000,000.00	6.50%	0.00	0.00	0.00	0.00
				Sub-total		1,178,879,000.00	250,000,000.00	0.00	1,428,879,000.00		80,583,630.00	0.00	0.00	80,583,630.00
				Total of RBP and NBP		10,208,723,000.00	466,915,000.00		10,675,638,000.00		886,104,987.14	2,670,000,000.00	0.00	3,556,104,987.14
														8,005,638,000.00

IMF Table 28. Nepal: Summary of Government Operations
2000/2001-2004/2005

In Million

Descriptions	Fiscal Year				
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Total revenue and grants	53590	54400	66029	71,766	83266
Total revenue	46836	48556	54690	60,480	68875
Tax revenue	38865	39331	42587	48,173	54105
Nontax revenue	7971	9226	12103	12,308	14770
Grants	6753	5844	11339	11,286	14391
Total expenditure	72087	71522	72907	76,797	87779
Regular expenditure	37079	42174	45414	47,657	61686
Development expenditure	35009	29348	27493	29,140	26093
Overall balance before grants	-25251	-22965	-18217	-16317	-18904
Overall balance after grants	-18498	-17122	-6878	-5031	-4513
Financing	18498	16216	7905	3,195	2051
Net foreign loans	7543	2658	-950	1,863	3313
Gross disbursements	12044	7410	4546	7,629	9266
Amortization	4501	4751	5496	5,766	5953
Net domestic financing	10954	13558	8855	1,332	-1262

IMF Table 29. Nepal: Government Revenue
2000/2001-2004/2005

In Million

Descriptions	Fiscal Year				
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Total revenue	46,837	48,556	54,690	60,036	68,875
Tax revenue	38,865	39,330	42,587	48,181	54,105
Taxes on income and profits	8,852	8,571	8,132	9,514	10,466
Taxes on property	877	1,483	1,414	1,705	1,799
Registration and land revenue	613	1,132	1,414	1,697	1,799
House and land rent tax	261	349	0	0	0
Other property taxes	3	2	0	8	0
Taxes on goods and services	16,583	16,617	18,804	21,406	26,138
VAT/Sales tax	12,048	11,948	13,460	14,479	18,885
Excise taxes	3,771	3,807	4,785	6,227	6,446
Others	765	862	559	701	807
Taxes on international trade	12,552	12,659	14,236	15,555	15,702
Import taxes	10,465	9,844	10,568	10,667	12,299
Indian excise refund	1,456	1,701	2,371	3,883	2,189
Export taxes	493	917	855	527	698
Other	138	196	442	478	516
Non-tax revenue	7,971	9,226	12,103	11,855	14,770
Charges, fees fines etc	1,931	1,987	2,368	3,377	3,943
Sale of goods and services	1,184	1,143	1,274	1,322	1,267
Dividends	2,336	2,513	2,498	2,661	4,590
Royalty and fixed assets sales	950	724	1,945	1,012	1,931
Interest receipts	1,440	1,220	925	1,657	1,467
Miscellaneous	131	1,639	3,093	1,825	1,572

**IMF Table 30. Nepal: Government Expenditure
by Economic Classification, 2000/2001-2004/2005**

In Million

Descriptions	Fiscal Year				
	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Total expenditure	72,169	71,650	72,907	76,798	87,779
Current expenditure	45,919	48,766	52,091	55,553	61,686
Goods and services	35,404	36,992	39,900	42,147	47,448
Wages salaries and benefits	28,506	29,044	29,418	30,576	34,320
Core civil service	9,509	9,093	9,423	9,650	10,494
Police salaries	5,314	5,937	5,255	5,260	5,967
Defense salaries	4,145	4,466	5,206	5,739	7,165
Teacher salaries	9,537	9,548	9,534	9,927	10,695
Retirement facilities	2,054	2,759	3,063	3,274	3,524
Other goods and services	4,844	5,189	7,419	8,298	9,604
<i>Of which : Contingency</i>	162	0	0	-	
Interest payments	4,698	5,770	6,622	6,544	6,218
Domestic debt	2,997	3,954	4,600	4,402	4,071
Foreign debt	1,701	1,816	2,022	2,142	2,147
Subsidies and transfers	5,818	6,004	5,569	6,861	8,020
Capital expenditure	21,188	20,684	17,572	17,759	21,530
Acquisition of fixed assets	14,447	14,008	12,141	11,483	12,884
Purchase of stocks	1,109	1,049	1,701	595	1,583
Capital transfers (grants)	5,632	5,627	3,730	5,681	7,063
Lending minus repayments	5,062	2,200	3,244	3,486	4,563
Investment in loans	7,119	4,089	4,784	5,337	5,811
Less repayment of loans (income)	2,057	1,889	1,540	1,851	1,248

**IMF Table 31. Nepal: Government Expenditure
by Functional Classification, 2000/2001-2004/2005**

In Million

Descriptions	Fiscal Year					2004/2005
	2000/2001	2001/2002	2002/2003	2003/2004		
Total expenditure	71,279	71,650	72,907	76,798	Total expenditure	87,779
Regular expenditure	36,270	42,155	45,414	47,657	Recurrent expenditure	61,686
Social services	10,692	13,070	13,459	14,039		23,936
Education	8,226	10,258	10,440	10,921		15,876
Health	1,547	1,980	2,032	2,121		4,273
Drinking water						404
Other	919	832	987	996		3,383
Economic services	2,533	2,948	3,097	3,238		7,366
Agriculture related	523	508	678	679		3,081
Forestry	829	1,008	1,021	1,171		1,582
Infrastructure	938	1,121	1,127	1,118		1,443
Other	243	311	271	270		1,260
Defense	3,813	5,860	7,381	8,520		8,580
Interest payments	5,213	5,770	6,622	6,544		6,218
General administration	7,283	8,903	9,048	9,082		9,731
Other	6,735	5,605	5,806	6,235		5,855
Development expenditure	35,009	29,495	27,493	29,140	Capital expenditure	26,093
Social services	10,816	9,410	10,501	11,507		7,756
Education	2,784	2,755	2,730	3,396		1,261
Health	1,972	1,877	1,620	1,847		409
Drinking water	2,407	1,904	2,139	2,569		1,578
Other	3,652	2,875	4,012	3,695		4,508
Economic services	24,193	20,085	16,993	17,633		15,581
Agriculture related	6,624	6,132	4,188	4,351		2,241
Forestry						411
Infrastructure	12,413	9,338	9,446	9,413		12,058
Other	5,156	4,614	3,359	3,869		871
Defense						2,413
General administration						978
Other						613
Less repayment of loans (income)						1,248

Performance Analysis - I

Rs. In millions

	057/58	058/59	059/60	060/61	061/62
Total Revenue	48893.56	50445.49	56229.79	62331.03	70122.74
Tax revenue	38865.00	39330.59	42586.93	48172.98	54104.78
Non Tax Revenue	10028.56	11114.90	13642.86	14158.05	16017.96
Direct Tax	9729.75	10037.80	9546.23	11211.97	12265.40
Indirect Tax	29135.25	29292.78	33040.70	36961.01	41839.38
Internal commodity Tax on Goods &	16583.19	16634.03	18804.31	21406.22	15701.56
Commodity tax based on foreign Trade	12552.06	12658.75	14236.39	15554.79	26137.83
Total Expenditure	79835.10	80072.29	84006.08	89442.59	102560.47
Recurrent Expenditure	45837.32	48863.90	52090.49	55552.13	61686.43
Capital Expenditure	28307.22	24773.42	22356.10	23095.61	27340.72
Debt Payment	5690.56	6434.97	9559.49	10794.85	13533.32
P1 Expenditure	21604.03	19077.67	21640.65	22372.05	88406.17
P2 and P3 Expenditure	9591.05	8834.39	6383.00	8618.92	13395.02
SBEG	15506.25	12588.33	12798.98	13015.41	15437.07
SSID	7912.14	8585.42	9319.53	11142.01	14424.84
TP	1181.43	1780.00	1687.10	2189.45	2127.26
GE	6481.07	4858.48	4221.25	4644.09	4305.44
General Administration	42769.20	48608.92	54973.06	58451.62	65487.70
Foreign Loan Expenditure	12044.03	7698.71	4546.42	7629.00	9266.13
Foreign grant Expenditure	6753.43	6686.14	11339.15	11283.40	14391.17
Social Sector Expenditure	21508	22480	23960	25545	31692
Economic Sector Expenditure	13376	12573	9517	10340	9446
Infrastructure Sector Expenditure	13351	10459	10573	10531	13502
Consumption Expenditure	21022.37	22233.18	22946.88	23922.00	27150.01
Grants and subsidies (Current Transfer)	15248.62	15552.50	15103.03	16788.30	18714.40
Operating Subsidy public enterprises			1006.72	722.16	675.37
Operating Subsidy Local government			1002.99	1192.00	1276.10
Transfer to Non profit institution			12530.66	14273.03	15999.29
Subsidy Social Security			562.66	601.12	763.63
Capital formation Expenditure	14086.57	13726.01	11836.49	11192.46	12553.98
Capital Grant	5632.15	5627.45	3730.29	5681.08	7062.50
Capital grants to public enterprises			545.78	663.97	450.79
Capital grants to Local government			1752.87	2504.09	3449.95
Capital grants to Non profit institution			1431.65	2513.02	3161.76
Defence Expenditure	3813.39	5861.94	7381.47	8519.93	10992.93
Budget Deficit	24188.10	22940.60	16437.10	15828.20	18046.60

Rs. in millions

	057/58	058/59	059/60	060/61	061/62
DP and C aid	10548.70	8706.35	10690.98	8544.01	11361.22
Principal Payment	5690.56	6434.97	9559.49	10794.85	13533.32
Retirement Facilities	2054.00	2759.00	3063.00	3274.00	3524.00
Eastern Development Region	8993.34	8212.28	7519.90	8221.21	9230.12
Central Development Region	28776.73	32914.10	33001.47	37063.30	39260.30
Western Development Region	13585.48	11615.31	10299.22	10652.50	13204.62
Mid Western Development Region	6167.07	5815.49	5991.01	6638.55	7538.80
Far Western Development Region	4019.21	3614.78	3881.01	4254.17	4908.09
Internal Borrowing (DOS)	57116	70694	81889	86134	87564
Yearly Rollover TB	21027	23826	41365	47791	49985
Yearly Borrowing TB	2799	17909	7665	3700	5449
External DOD	197186	220124	223407	232778	219641
Commitments of external Debt	16998	9888	15845	14781	15018
Disbursement of external Debt	11104	10049	6192	9597	7744
Principal Payments	4501	4751	5496	5766	5953
Interest payments	1701	1816	2022	2142	2147
Total Debt servicing (External)	6202	6567	7518	7908	8100
Net Resource Flow	4902	3482	-1324	1689	-356
Net Resource Transfer	6603	5298	696	3831	1791
DOD Multilateral	165752	187657	192916	201689	191784
DOD Bilateral	31434	32467	30491	31089	27857
Yearly Borrowing	6639	14761	15241	10530	9032
Interest payments	2888	3954	4600	4402	4071
Total Debt	254302	290818	305296	318912	307205
GDP	411275	422807	456675	495589	529003

Performance Analysis - II

		2057/58	2058/59	2059/60	2060/61	2061/62	
Macro Scenario (percentage)	Actual Expenditure/TE	87.14	80.24	87.39	87.35	88.96	
	Recurrent Expenditure/AE	57.41	61.02	62.01	62.11	60.15	
	Capital Expenditure/AE	35.46	30.94	26.61	25.82	26.66	
	Principal/Debt Payment/AE	7.13	8.04	11.38	12.07	13.20	
	Actual Revenue/TR	92.27	83.73	98.39	100.17	94.86	
	Tax Revenue/AR	79.49	77.97	75.74	77.29	77.16	
	Non Tax Revenue/AR	20.51	22.03	24.26	22.71	22.84	
	Direct Tax/TxR	25.03	25.52	22.42	23.27	22.67	
Indirect Tax/TxR	74.97	74.48	77.58	76.73	77.33		
Sectoral Scenario (percentage)	Social						
	Education Sector Expenditure/AE	13.79	16.25	15.68	16.01	16.71	
	Health Sector Expenditure/AE	4.41	4.82	4.35	4.44	4.57	
	Drinking Water Sector Expenditure/AE	3.01	2.38	2.55	2.87	1.93	
	Other Social Service sector Exp/AE	5.73	4.63	5.95	5.24	7.69	
	Total Social Service sector Exp/AE	26.94	28.08	28.52	28.56	30.90	
	Economic						
	Agriculture Sector Expenditure/AE	8.95	8.29	5.79	5.62	5.19	
	Forestry Sector Expenditure/AE	1.04	1.26	1.22	1.31	1.94	
	Other Economic Sector Exp/AE	6.76	6.15	4.32	4.63	2.08	
	Total Economic Sector Exp/AE	16.75	15.70	11.33	11.56	9.21	
	Infrastructure						
	Infrastructure Sector Exp/AE	16.72	13.06	12.59	11.77	13.16	
	Others						
	Votable Exp/AE	86.73	84.33	79.90	79.96	80.11	
	Non Votable Exp/AE	13.27	15.67	20.10	20.04	19.89	
	Defence Exp/AE	4.78	7.32	8.79	9.53	10.72	
	Principal/Debt Payment/AE	7.13	8.04	11.38	12.07	13.20	
	Interest Payment/AE	7.64	7.21	7.88	7.32	6.06	
	Source-wise Expenditure (percentage)	GoNE/AE	76.45	82.04	81.09	78.86	76.93
Foreign Grant Exp/AE		8.46	8.35	13.50	12.62	14.03	
Bilateral/FGE		32.35	68.62	82.79	79.30	63.26	
Multilateral/FGE		67.65	31.38	17.21	20.70	36.74	
Foreign Loan Exp/AE		15.09	9.61	5.41	8.53	9.03	
Bilateral/FLE		4.87	1.13	14.46	0.87	1.36	
Multilateral/FLE	95.13	98.87	85.54	99.13	98.64		
Line Item-wise expenditure (percentage)	Consumption Exp/AE	26.33	27.77	27.32	26.75	26.47	
	Grant and Subsidies Exp/AE	19.10	19.42	17.98	18.77	18.25	
	Capital Formation Expenditure/AE	17.64	17.14	14.09	12.51	12.24	
	Capital Grant Exp/AE	7.05	7.03	4.44	6.35	6.89	
Priority-wise Expenditure (Percentage)	P1 E/AE	27.06	23.83	25.76	25.01	86.20	
	P2 and P3 E/AE	12.01	11.03	7.60	9.64	13.06	
	ESBEG/AE	19.42	15.72	15.24	14.55	15.05	
	ESSID/AE	9.91	10.72	11.09	12.46	14.06	
	ETP/AE	1.48	2.22	2.01	2.45	2.07	
	EGE/AE	8.12	6.07	5.02	5.19	4.20	

		2057/58	2058/59	2059/60	2060/61	2061/62	
Ratio with Revenue	Recurrent Expenditure	0.937	0.969	0.926	0.891	0.88	
	Capital Expenditure	0.579	0.491	0.398	0.371	0.39	
	Principal/Debt Payment	0.116	0.128	0.170	0.173	0.193	
	Defence Expenditure	0.078	0.116	0.131	0.137	0.157	
	Social Sector Expenditure	0.440	0.446	0.426	0.410	0.452	
	Economic Sector Expenditure	0.274	0.249	0.169	0.166	0.135	
	Infrastructure Sector Expenditure	0.273	0.207	0.188	0.169	0.193	
	Foreign Loan Expenditure	0.246	0.153	0.081	0.122	0.132	
	Foreign grant Expenditure	0.138	0.133	0.202	0.181	0.205	
	Grants and subsidies (Current Transfer)	0.312	0.308	0.269	0.269	0.267	
	Operating Subsidy public enterprises			0.018	0.012	0.01	
	Operating Subsidy Local government			0.018	0.019	0.018	
	Transfer to Non profit institution			0.223	0.229	0.228	
	Subsidy Social Security			0.010	0.010	0.011	
	Capital formation Expenditure	0.288	0.272	0.211	0.180	0.179	
	Capital Grant	0.115	0.112	0.066	0.091	0.101	
	Capital grants to public enterprises			0.010	0.011	0.006	
	Capital grants to Local government			0.031	0.040	0.049	
	Capital grants to Non profit institution			0.025	0.040	0.045	
	P1 Expenditure	0.442	0.378	0.385	0.359	1.261	
	P2 and P3 Expenditure	0.196	0.175	0.114	0.138	0.191	
	Tax revenue	0.795	0.780	0.757	0.773	0.772	
	Direct Tax	0.199	0.199	0.170	0.180	0.175	
	Indirect Tax	0.596	0.581	0.588	0.593	0.597	
	Internal commodity Tax on Goods & service	0.339	0.330	0.334	0.343	0.224	
	Commodity tax based on foreign Trade	0.257	0.251	0.253	0.250	0.373	
	Non Tax Revenue	0.205	0.220	0.243	0.227	0.228	
	Principal Receipt			0.027	0.030	0.018	
	Interest Receipt			0.016	0.026	0.021	
	Divident Receipt			0.044	0.043	0.065	
	Ratio with GDP	Expenditure	0.194	0.189	0.184	0.18	0.194
		Recurrent	0.111	0.115	0.114	0.112	0.117
Capital		0.069	0.059	0.049	0.046	0.052	
Principal /Debt Payment		0.014	0.015	0.021	0.022	0.026	
Revenue		0.119	0.119	0.123	0.126	0.133	
Budget deficit		-0.059	-0.054	-0.036	-0.032	-0.034	
Foreign Loan Receipt		0.027	0.024	0.014	0.019		
Foreign Loan and Grant Receipt		0.046	0.034	0.035	0.038		
Domestic Outstanding Stock		0.146	0.174	0.185	0.174		
Disburse Outstanding Debt		0.487	0.521	0.489	0.47		
Investment -Share				0.097	0.101	0.097	
Investment -Loan				0.134	0.125	0.137	
Total Investment				0.232	0.225	0.235	
Cash flow							
Ratio with Tax Revenue	Internal commodity Tax on Goods & Services	0.427	0.423	0.442	0.444	0.483	
	Commodity tax based on foreign Trade	0.323	0.322	0.334	0.323	0.29	
	Direct Tax	0.25	0.255	0.224	0.233	0.227	
Ratio with Current	Capital Expenditure	0.618	0.507	0.429	0.416	0.443	
	Principal/Debt Payment	0.124	0.132	0.184	0.194	0.219	

		2057/58	2058/59	2059/60	2060/61	2061/62
Change with previous year (Percentage)	Revenue	13.99	3.17	11.47	10.85	12.50
	Total expenditure	20.46	0.30	4.91	6.47	14.67
	Recurrent Expenditure	28.83	6.53	6.68	6.65	11.04
	Capital Expenditure	11.09	-12.48	-9.76	3.31	18.38
	Principal/Debt Payment	9.17	13.08	48.55	12.92	25.37
	Defense Expenditure	9.51	53.68	25.96	15.43	15.43
	Social Sector Expenditure	15.94	4.52	6.58	6.62	24.06
	Economic Sector Expenditure	23.59	-5.99	-24.31	8.65	-8.65
	Infrastructure Sector Expenditure	22.13	-21.66	1.09	-0.40	28.21
	Non Votable expenditure	3.22	18.45	34.56	6.18	13.80
Consumption Expenditure	42.27	5.76	3.21	4.25	13.49	
Expenditure scenario of Development Region (after deducting central Payment)	Eastern Development Region	11.26	10.26	8.95	9.19	9.00
	Central Development Region	29.91	33.47	30.57	33.47	31.59
	Western Development Region	17.02	14.51	12.26	11.91	12.87
	Mid Western Development Region	7.72	7.26	7.13	7.42	7.35
	Far Western Development Region	5.03	4.51	4.62	4.76	4.79
	DP and Comodity aid	13.21	10.87	12.73	9.55	11.08
	Non Votable Expenditure	13.27	15.67	20.10	20.04	19.89
	Retirement Facilities	2.57	3.45	3.65	3.66	3.44
Development region wise revenue collection	Eastern Development Region	10.39	11.13	10.62	9.87	11.22
	Central Development Region	78.84	76.55	76.25	78.63	77.03
	Western Development Region	7.93	8.96	9.71	8.31	8.88
	Mid Western Development Region	1.8	2.13	2.08	2.09	1.84
	Far Western Development Region	1.04	1.23	1.33	1.11	1.02
	Outstanding advance/AE	2.66	1.56	2.37	1.65	2.18
	Arrears/AE		1.23	0.39	0.52	0.26
Reimbursement Status and	Reimbursement Status of Loan	40.87	40.28	49.09	42.29	46.85
	Reimbursement Status of Grant	14.7	43.81	36.57	62.65	47.2
	Reimbursement Trend of Loan	24.9	22.52	19.83	34.98	42.44
	Reimbursement Trend of Grant	17.98	23.91	16.79	43.79	7.86
Debt Ratio	Internal Borrowing (DOS)/TD	22.46	24.31	26.82	27.01	28.50
	External DOD/TD	77.54	75.69	73.18	72.99	71.50
	TD/GDP	61.83	68.78	66.85	64.35	58.07
	NRT/DODE	2.49	1.58	-0.59	0.73	-0.16
	MDOD/DODE	84.06	85.25	86.35	86.64	87.32
	BDOD/DODE	15.94	14.75	13.65	13.36	12.68
Ratio with expenditure	Investment -Share			0.529	0.558	0.502
	Investment -Loan			0.730	0.690	0.346
	Total Investment			1.260	1.248	0.848
Ratio with Share investment	Divident			0.056	0.053	0.089